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Seth Crawford
300 NE 3rd Street
Prineville, OR 97754

May 25, 2022

Crook County Judge's Budget Message

Crook County Commissioners, Budget Committee members, and citizens of Crook County,

On behalf of the Crook County management team and staff, I present the fiscal year 2023 budget for Crook County. The County-wide budget totals \$149,352,200, with a General Fund total budget of \$19,383,000. Additionally, the budget includes \$16,807,100 in funds reserved for future expenditure.

As we launched our budget process earlier this year, a few unexpected challenges emerged; rapid inflation and feedback from a cross-section of our employees that several key issues needed our attention. Among the key issues are the negative impact vacant positions are having on our existing staff and service delivery, how our pay and benefits were contributing to our inability to recruit and retain employees, and communications throughout the organization needed improvement.

We have taken their feedback seriously. We have expanded and enhanced our outreach and internal communication efforts to better understand the most pressing issues and how we might address those. Our efforts are ongoing and have increased complexity due to changes in the work environment in response to the pandemic.

Beyond our control are the impacts of rapidly increasing inflation. Inflation has not only caused costs for items we need to increase but it negatively impacts our ability to improve our wages and benefits and working conditions.

In January 2022, we confirmed our financial capacity to increase wages for all non-represented employees an additional one percent and implement a change to our 401k retirement plan to pay a percentage of compensation, with a floor amount. The total 2.0% COLA and 401k contribution amounts were negotiated with the Road Department bargaining unit. Recognizing that this pay adjustment was not sufficient we continued our efforts to evaluate our financial capability to invest in our employees, our most valuable asset.

In late April, the County Court approved department directors, working with the Human Resources Department, to use hiring incentives as needed to recruit key positions that we have

been most challenged to fill. And last week, the County Court approved a pay adjustment of \$1,200 plus 4.0% of earned regular compensation during fiscal year 2022 to be paid by the end of June 2022 to all regular full- and part-time County employees, excluding elected officials. The pay adjustment is made possible with the use of America Recovery Plan Act (ARPA) funding. The one-time pay adjustment will help staff with the impacts they have experienced with inflation. These actions have resulted in an accepted job offer and a positive impact to our employees.

As we prepared the budget for fiscal year 2022, our assumptions included the County Court's commitment of an 2.0% cost-of-living adjustment (COLA) on July 1, 2022, plus an increase in the percentage paid for the 401k plan from 8.0% to 10.0% effective January 1, 2023. With inflation at 8.0%, we recognize that a greater increase is necessary. However, prior to the County Court taking action we want to ensure we have the forecast financial resources available to sustain an increase in years beyond fiscal year 2023. We expect to receive information in by early July that will help inform us so that we can make a timely decision for the July 1, 2022, adjustment.

Another pressing issue is our employees' work environments. For many, their office environment is very aged and crowded, for those in public safety they are in an aging fleet beyond the service life of their vehicles. This budget addresses this issue with significant improvements.

In November 2021, Crook County voters by a near 2 to 1 margin approved general obligation bond funding to help build a new Justice Center and renovate the historic Courthouse. These improvements are urgently needed as our staff is presently working in extremely crowded conditions that result in inefficient work and potential safety issues. The general obligation bonds were sold in early 2022 before interest rates began to rise. The state is contributing \$16.0 million to the \$49.9 million Justice Center project.

Commissioner Barney has led the County's effort on the Justice Center and Courthouse projects. He has worked tirelessly on every detail for the Justice Center, from funding to the selection of light switches, coordination with the State and District Attorney staff and information technology staff. Land acquisition is complete and building plans are being finalized. Construction of the Justice Center is anticipated to begin shortly with completion by the end of calendar year 2024. This project will provide space for the District Attorney, Sheriff's Office, Victims Assistance, and Juvenile programs and free the Courthouse for renovation work and relocation of other departments into that space.

With respect to our Sheriff's Office fleet, the proposed budget includes \$1.0 million in American Rescue Plan Act (ARPA) funding to replace all vehicles in the fleet that have either exceeded their planned useful lives or are about to. A total of 14 vehicles for patrol and jail operations. Going forward, approximately \$300,000 in vehicle replacement is necessary. I'll address that issue later in this message.

The County will receive a total of \$6.2 million in ARPA related funding in fiscal years 2022 and 2023; \$4.7 million directly from the federal government and \$1.5 million from the state of Oregon. During the past several months we have worked through a series of incremental changes to an initial funding framework. The proposed budget includes the following:

- \$1.5 million - Sheriff's vehicles (\$500,000 in fiscal year 2022 and \$1.0 million in fiscal year 2023)
 - This investment will bring the Sheriff's Office fleet replacement current
- \$1.5 million – Information technology infrastructure (fiscal years 2023-December 2024)
 - This investment will bring the County to the leading edge of technology
- \$1.5 million - facilities (\$0.5 million in fiscal year 2023 to the Facilities Fund and \$1.0 million to the General Fund for project management of the Justice Center in fiscal years 2022-December 2024)
 - This investment helps address system deficiencies in our facilities and covers the General Fund related costs of project management, finance and legal services throughout the project
- \$1.0 million - to address employee compensation in fiscal years 2022 and 2023
- \$0.5 million - road project with the City of Prineville
 - The City of Prineville will oversee the \$1.5 million project
- \$0.2 million - irrigation district project funding

Additionally, in March 2022 the State legislature awarded the Fairgrounds \$2.0 million for capital infrastructure projects. Our Fairgrounds Board and staff, in collaboration with Commissioner Brummer, have put together a schedule of strategic investments to improve the fairgrounds and increase ongoing operational funding. Also, in March another funding package passed the legislature resulting in \$276,000 for an indoor arena project.

Another grant funded project that is carried over from fiscal year 2022 to fiscal year 2023 is a \$4.7 million Federal Land Access Program (FLAP) grant road construction project. This project will complete 8 miles of road from State highway 26 to the Ochoco Ranger Station.

A major goal of the County Court and the Prineville City Council has been to see the Airport become financially self-sufficient. During the past several years both the City and County have been contributing approximately \$90,000 each per year. The Airport Master Plan shows approximately 96 acres south of Highway 126 as surplus property. To help facilitate self-sufficiency and eliminate County and City general fund support for the airport this budget includes a land sale of approximately 80 acres by the Airport to the County, with an estimated price of \$2.5 million. The County's Capital Asset Fund will purchase the land from the Airport and the County will resale the land.

This transaction will provide capital for the Airport to fund the local match responsibility of various capital projects at the airport and invest in income producing projects to reduce the annual operating deficit. In fiscal year 2023, \$657,000 in projects funded by the Federal Aviation Administration (FAA) and the State Department of Aviation are budgeted.

In fiscal year 2023 the County will be assuming more responsibilities for financial reporting for the Airport due to a new accounting standard. As a result, in addition to tracking grant activity the County will need to track all lease income from the airport. With these additional requirements and our goal of a sustainable operation we are consolidating all financial accounting for the airport into a single enterprise fund, like the changes we made in fiscal year 2021 when we consolidated the fairgrounds activities, landfill activities, and weed control activities into single funds.

In addition to the Justice Center project our Facilities team, in collaboration with our leadership team will oversee a space needs assessment update and a facility assessment. These studies will help inform decisions related to the scope of work for the Courthouse renovation, and future investment in existing buildings and possibly additional new buildings.

A building project continuing to move forward in fiscal year 2023, funded with local contributions is the Belknap Museum project. The project is budgeted at \$790,000.

The Community Development Department budget includes an update to the County’s Transportation System Plan (TSP). The TSP update will facilitate an system development charge (SDC) study which will facilitate and inform the County Court on a potential source of funding to help meet our increased transportation system improvements resulting from growth. Additionally, the budget includes a fee and “tail” study to ensure that our Community Development fees and fund balances are adequate to fulfill permit inspection obligations and sustain the Community Development operation. This study will also help with an internal strategic planning effort by the Community Development team.

Our organization has realized significant staffing turnover in the past year. Nearly twenty percent of our employees have been hired in the last year. Nowhere is this more noticeable than in our leadership team:

- new District Attorney and Deputy District Attorney
- new Finance Director, Accounting Manager and Budget Analyst in finance
- new Community Development Director
- new Facilities Director
- new HR Recruiter
- new Library Director
- new Health Director
- new Information Technology Director

Of these new leadership positions, only the Health Director and IT Director were with the County upon their appointments.

These individuals have stepped right in and provided new perspective and energy to the organization. We are very excited having them on board to help us navigate the next several pivotal years for the County.

To increase our organizational capabilities we recognize the need for additional revenue, particularly during the next several years. To that end, Commissioner Brummer has diligently worked with the Association of Oregon Counties and our federal legislature to secure additional federal payment in lieu of taxes (PILT).

We anticipate receiving additional funding in fiscal years 2022 and 2023, although there has been no announcement of what the funding amount will be. In addition to this funding Commissioner Brummer has worked with the AOC, federal and state legislators and other counties to maximize the amount of federal PILT funding. We are evaluating the process and anticipate moving forward with the needed actions during the summer and fall 2022. This action is forecast to provide an additional \$750,000 or more to the County annually.

In fiscal year 2023 we will receive an additional annual payment of \$350,000 in lieu of taxes (PILOT) funding from a new Facebook data center that has received occupancy approval. We also are forecasting an additional \$750,000 in PILOT from Facebook beginning in fiscal year 2024 for a data center that is scheduled for occupancy in the next 8-12 months.

As an organization we have made every effort to deliver services as efficiently and effectively as we can and to do so in a sustainable manner. This has been increasingly challenging as many of our revenue sources are limited in their growth potential. However, with the additional data center PILOT and dedicated federal funding we have redirected \$1.5 million in data center PILOT and \$140k Liquor taxes that have historically been received in the General Fund to the Sheriff's Office Fund. With this change the Sheriff's Office operation is very close to ongoing sustainability. Additional incremental changes are anticipated during the next year or two which will provide the Sheriff and his team the ability to manage their operation more strategically.

A few years ago we also separated the Library, Veterans and Health operations from the General Fund into their respective funds. These changes were made to help these operations have increased predictability of resources to fund their operations and thus enhance overall management of resources. The primary objective with this decision was to provide decision makers with better information, including the full cost of services, to help them make better decisions.

With respect to the change for the library, this change was made with financial information that demonstrated the financial needs of the library on a sustainable basis. The allocation of the County's tax rate made in fiscal year 2021 is very close to what is needed. Incremental changes of targeted revenue may be necessary in the future to ensure sustainable operations.

We did not have as good of information for the Veteran's or Health operations. However, a few years later we can see that we have a sustainable Veterans' operation and that our Health Services operation is sustainable at ongoing current service levels.

All of these services are valuable to the County and its residents and visitors. We will continue to make incremental progress to ensure sustainable funding is provided to meet the needs of these operations.

As noted above the budget includes the following compensation assumptions:

- 2% COLA
- 2% increase in 401k contribution
- No cost increase to health and dental insurance

Based on preliminary information we anticipate being able to provide all of our employees an additional increase to the COLA. We recognize that neighboring local jurisdictions are making pay adjustments of approximately 5% and some more than that. The timing of a decision on an additional COLA is by early July 2022.

In closing, I would like to thank all County employees for their hard work and dedication throughout this last year. Our employees truly care about the citizens of Crook County. It is important to them to spend the dollars we receive as efficiently and effectively as possible while providing high levels of service to the public.

I would also very much like to thank the finance leadership team and the executive leadership team for their efforts to make the changes to the accounting and reporting structure we have discussed and planned for the past few years. Without their collaborative and cooperative efforts, we would not have been able to make these necessary changes to prepare the organization for increasing and changing reporting demands.

Sincerely,

Seth Crawford
Crook County Judge

Vision, Mission, Values and Guiding Principles

Crook County is located in the geographic center of Oregon in an area of outstanding natural beauty. The county's economy is driven by agriculture, construction, forest products, livestock, manufacturing, recreation and tourism.

VISION

Provide a safe and vibrant community in which to live, work, thrive, and play. *Be part of the experience!*

MISSION

Crook County will inspire trust through excellence and quality of service by embracing creative and innovative methods, and by being friendly, responsive, and fiscally responsible to enhance the health, safety, and quality of life for its citizens.

VALUES

- Excellence
- Fiscal Responsibility
- Trust
- Creativity and Innovation
- Empowerment of Staff

GUIDING PRINCIPLES

- Providing responsive, friendly, and honest customer service
- Exhibiting Ethical behavior at all times
- Focusing on public safety and social services
- Creating accessibility, responsiveness, and respect
- Finding solutions without stagnation

Crook County Leadership

COUNTY COURT MEMBERS

County Judge..... Seth Crawford
Commissioner Jerry Brummer
Commissioner Brian Barney
Administrative Assistant Amy Albert

OTHER ELECTED OFFICIALS

Assessor Jon Soliz
Clerk Cheryl Seely
District Attorney..... Kari Hathorn
Sheriff..... John Gautney
Surveyor Greg Kelso
Treasurer Galan Carter

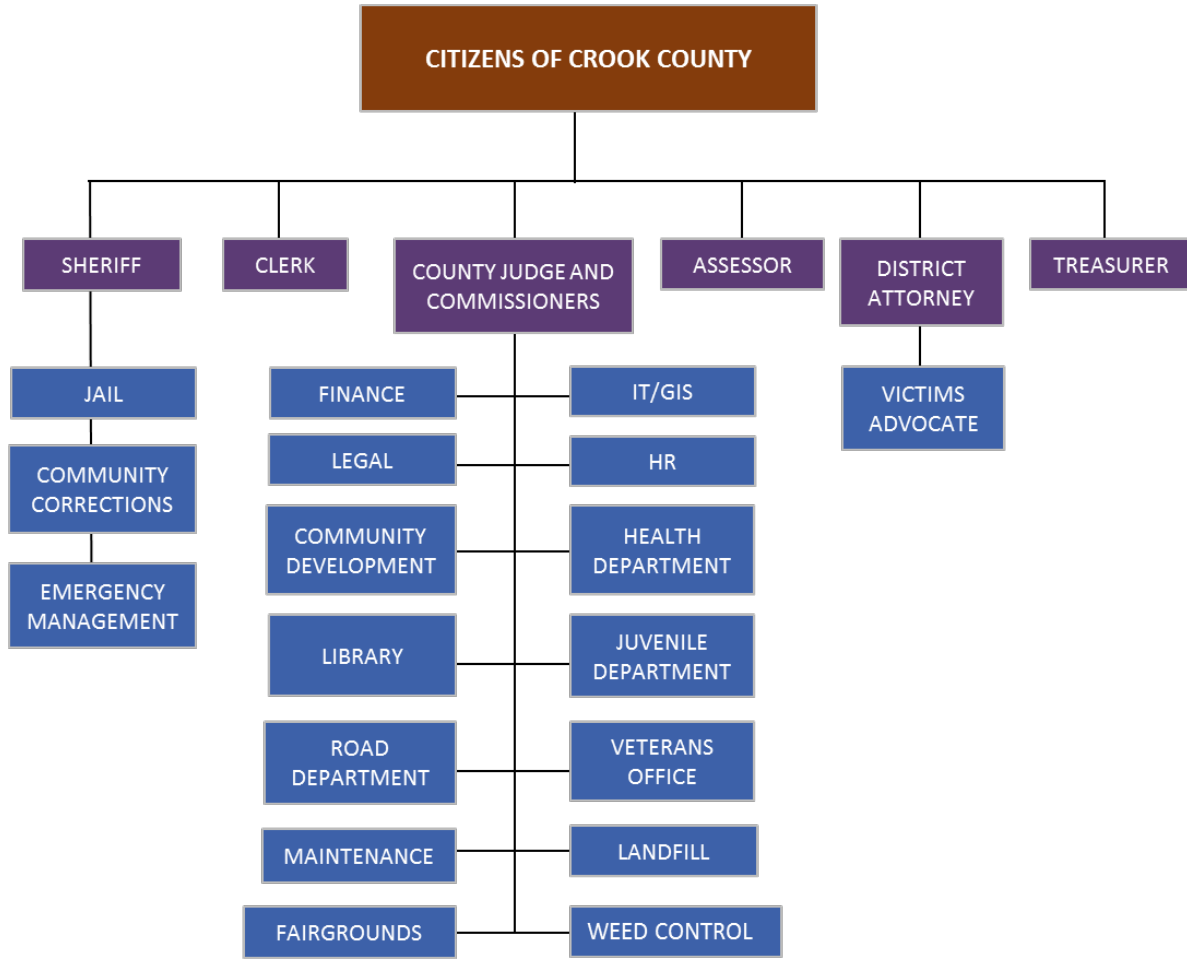
DEPARTMENT HEADS

Community Development Will VanVactor
County Counsel Eric Blaine
Fairgrounds Casey Daly
Finance Dodge Kerr
Health Department Katie Plumb
Human Resources Kim Barber
GIS Department Levi Roberts
Information Technology Sydney Chandler
Juvenile Department Debra Patterson
Landfill/Solid Waste/Septic Waste Jeff Merwin
Library April Witteveen
Facilities Joe Viola
Roadmaster Bob O'Neal
Veteran Services Department Sean Kirk
Weed Control Kev Alexanian

BUDGET COMMITTEE

Member Steve Forrester
Member Steve Markell
Member Bobbi Brooks

County Organizational Chart



Crook County Overview



Crook County is a county in the U.S. state of Oregon. As of the 2020 census, the population was 24,738, an increase of 3,760, 18% since 2010. The county seat is Prineville. The county is named after George Crook, a U.S. Army officer who served in the American Civil War and various Indian Wars. Crook County comprises the Prineville, Oregon Micropolitan Statistical Area, which is included in the Bend-Redmond-Prineville, Oregon Combined Statistical Area.

HISTORY

Crook County was established on October 9, 1882, by an act of the [Oregon State Legislature](#). The county was formed from territory formerly part of [Wasco County](#), including the hilly region where the foothills of the [Blue Mountains](#) intersect the [Cascade Mountain Range](#).

Access into the region at first was difficult, which discouraged settlement. The first effort to develop routes into the area was in 1862 when a supply train with cattle crossed the [Scott Trail](#). This was also the first group of non-natives to spend the winter in central Oregon. The discovery and development of the [Santiam Pass](#) in the 1860's improved access into the area.

Prineville, incorporated in 1880, the only incorporated town in the county, was established as the county seat. This decision was confirmed by the voters in the 1884 general election. From the start, cattle ranching has been one of the primary industries of the county, with huge herds grazing the countryside from the 1880s. Farming was also developed in certain valley regions friendly to agriculture. Logging in the Ochoco Mountains and the timber mills that accompanied also greatly contributed to the economic and population growth of the county. The first recorded mention of a sawmill was made by George Barnes, speaking about the Swartz sawmill on Mill Creek, circa 1867.

DEMOGRAPHICS

As of the 2020 United States Census,

	2020	2010	Change	% Change
Population	24,738	20,978	3,760	17.9%
Households	9,998	8,558	1,440	16.8%
Average household size	2.36	2.42	(0.06)	(2.5%)
Owner-occupied housing	73.5%			
Persons under 18 years, %	19.8%			
Persons 65 years, and over	25.2%			
Veterans	2,673			
Households with a computer	92.0%			
Households with broadband internet	84.3%			
Education				
High school graduate or higher	89.3%			
Bachelor’s degree or higher	18.8%			
Median household income	\$59,000			
Persons in poverty	10.3%			
Total employment	5,241			

ECONOMY

Forest products, agriculture, livestock and recreation/tourism services constitute Crook County's total economy. Agriculture is supported by the development of irrigation districts, which permits the raising of hay, grain, mint, potatoes, and seed. Range and forest lands allow grazing for a sizable livestock industry. The Ochoco National Forest's stand of ponderosa pine is the main source of lumber. Tourism and recreation help round out the economy. Thousands of hunters, fishers, boaters, sightseers and rockhounds are annual visitors to its streams, reservoirs and the Ochoco Mountains. The Prineville Chamber of Commerce provides access to over 1,000 acres (4.0 km2) of mining claims to rockhounds, who can dig for free agates, limb casts, jasper and thundereggs.

COMMUNITIES

- | | |
|----------------------------------|-----------------|
| City of Prineville (County Seat) | Forest Crossing |
| Lone Pine | O’Neil |
| Paulina | Post |
| Powell Butte | Roberts |
| Suplee | |

Budget Summary – All Funds

Fiscal Year 2023 Budget by Fund – Resources

Fiscal Year 2023 Budget by Funds - Requirements

General Fund

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Resources					
Beginning Fund Balance	5,830,709	4,410,433	2,936,500	4,158,000	5,163,200
Revenue					
Taxes	9,328,118	4,413,953	4,595,450	4,598,000	3,533,000
Intergovernmental	2,406,682	4,202,054	4,692,800	4,741,000	6,184,900
Federal	1,612,309	2,942,358	4,003,000	4,007,000	4,065,700
State	621,616	692,061	484,100	477,000	1,909,200
Local	172,757	567,635	205,700	257,000	210,000
Internal Service	-	2,908,459	3,462,500	3,463,000	3,949,600
Transfers and Interfund	315,479	58	175,000	-	-
Licenses, Permits & Fees	410,272	508,061	422,000	456,000	404,900
Charges for Services	70,773	147,427	32,500	28,000	68,900
Sale of Property	120	84,990	500	1,000	500
Miscellaneous	-	-	-	-	28,000
Interest	102,397	35,522	30,000	32,000	50,000
Total Revenue	12,633,841	12,300,524	13,410,750	13,319,000	14,219,800
Total Resources	18,464,550	16,710,957	16,347,250	17,477,000	19,383,000
Expenditures					
County Clerk	295,971	471,999	511,800	478,000	583,500
Assessor	657,146	1,056,472	1,149,000	1,119,000	1,131,800
Finance	666,797	874,458	1,150,800	1,058,000	1,187,600
County Counsel	448,286	449,840	489,200	471,000	508,500
County Court (Administration)	474,124	616,110	602,200	733,000	741,700
Natural Resources	47,626	51,826	53,100	55,000	55,800
Human Resources	285,858	362,093	579,400	480,000	761,600
District Attorney's Office	920,109	1,249,213	1,465,600	1,356,000	1,792,800
Victims Assistance	207,822	238,967	281,700	287,000	298,900
Juvenile Department	814,613	858,423	1,020,500	891,000	1,125,100
GIS	151,236	178,001	187,700	183,000	248,800
Information Technology	638,983	1,039,707	1,063,500	823,000	1,094,800
Outside Agency and Transfers	1,832,326	5,644,316	3,753,350	4,379,800	3,862,700
Contingency			4,039,400		5,989,400
Total Expenditures	7,440,897	13,091,425	16,347,250	12,313,800	19,383,000

County Clerk

MISSION

The County Clerk’s Office is dedicated to providing accurate information and services in a timely, impartial and professional manner while ensuring that citizens’ concerns are met; county, federal and state requirements are fulfilled and that all aspects of recording, elections and record keeping operations run smoothly and accurately.

SUMMARY

The County Clerk’s Office, working under the direction of the elected County Clerk, is the county election office and the primary public record keeping agency in the county. The office maintains voter registration data base; accepts declarations of candidacy for public office and coordinates the conduct of elections. The Clerk’s Office also records or files property transactions including deeds, mortgages, liens, plats, mining, marriage records and military discharges; issues marriage licenses; domestic partnership registration; maintains the proceedings of the County Court meetings for public record; and is an acceptance agent for the federal passport agency. The office also performs Notary services and property, historical and genealogy research.

The Clerk’s Office manages and staffs the Board of Property Tax Appeals process. Property owners can appeal the current year real market, maximum assessed, specially assessed or assessed value of their property.

The Department of Homeland Security declared the electoral system as “critical infrastructure”. The election process and infrastructure are a priority within the National Infrastructure Protection Plan. This reflects the importance and critical nature of the election process.

Departments headed by elected officials are responsible for setting and administering policy for their respective departments and do not answer to the Court for the performance of their duties, only to seek hiring authorization and budget appropriations.

REVENUE

The primary revenue source for the Clerk’s Office are recording fees. Total revenue generated by the Clerk’s Department is anticipated to be \$331,700, which will provide roughly 57% of the department’s \$583,500 budgetary needs.

The County Clerk also administers three reserve funds with total budgets as follows:

- Clerk Notary Reserves \$ 46,800
- Clerk’s Recording Reserve \$139,600
- Clerk Archive Reserve \$ 92,500

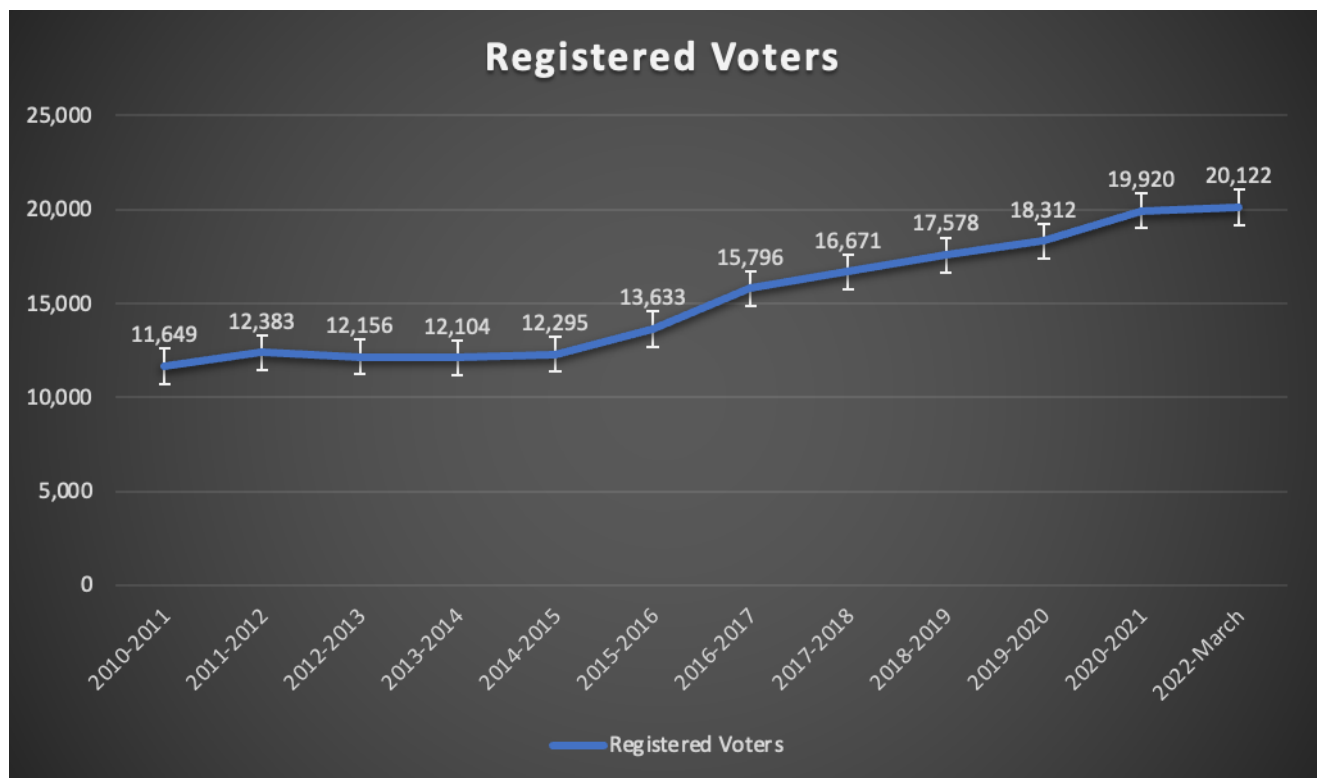
EXPENDITURES

The total Clerk Department budget of \$583,500 proposed for FY 2023 is divided between personnel costs (\$308,200, 53%) and materials & services (\$275,300, 47%). Election supplies and services make up the largest portion of budgeted materials costs.

CHANGES FROM LAST YEAR

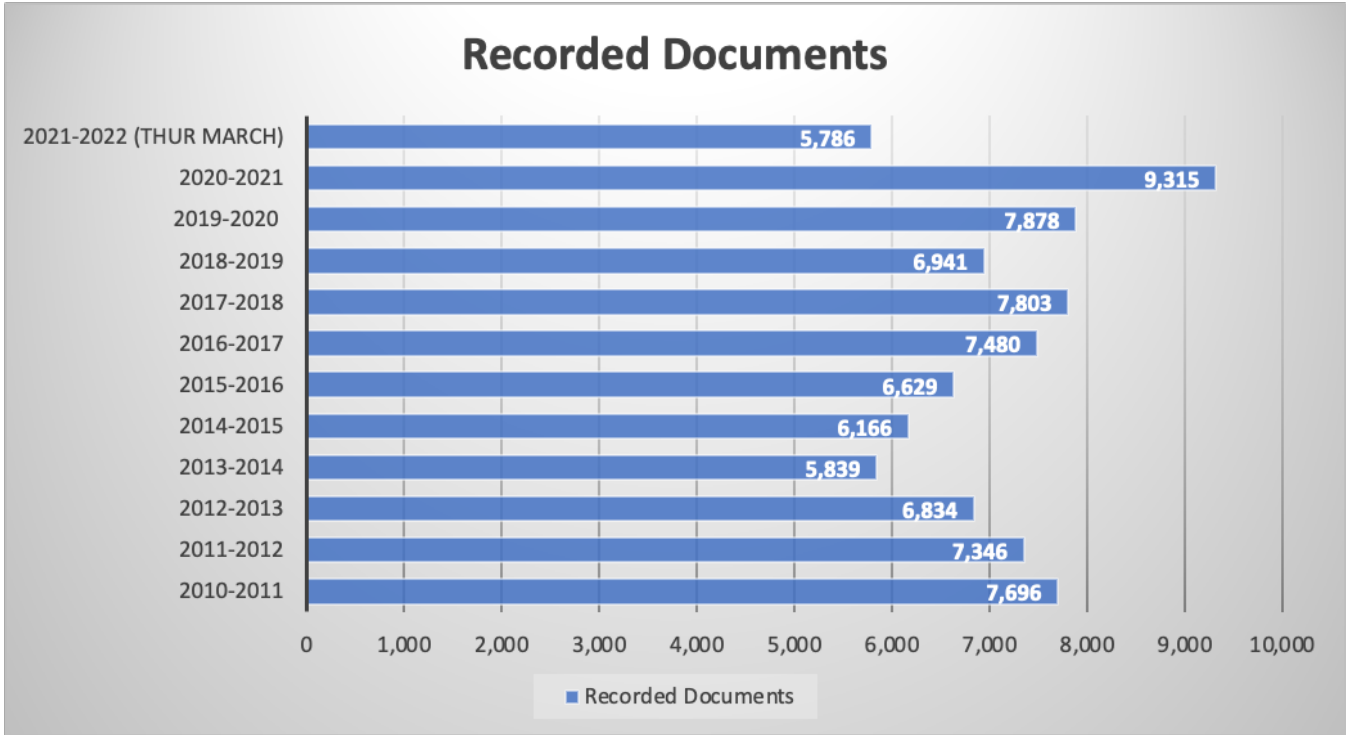
Elections. The passing of several bills in the 2021 Legislative Session has changed several of the election laws and process. One of the changes is that ballots that are returned via the USPS are now accepted based on Postmark. They must be Postmarked on or before election day and received by the Clerk's Office within 7 days of the election. This has changed many of the statutory deadlines and several of the processes within the office. With this change, our entire supply of ballot return envelopes and secrecy sleeves had to be destroyed and new envelopes designed, printed and ordered.

A continued increase in registered voters is expected as the County is still seeing a population increase. As of March 31, 2022 there are 20,122 registered voters in Crook County.



Recording. Property sales and refinances remain strong. Interest rates were reasonably low, and values continued to rise, which kept the real estate sales going strong. With increased recording numbers, additional staff time was required to record and process each document. It

is expected to continue to increase as we are beginning to see foreclosure documents recording. There had been a moratorium on foreclosure through the pandemic, but that has been lifted.



CHALLENGES

Elections. The changes in the election laws and process will have an impact on the office staff and incur possible additional expenses with additional audits required for election and the postmark change. There is still discussion on potential proposed legislation that could significantly change our election process statewide with Ranked Choice Voting. This will not impact this fiscal year but could in FY 2023/24.

Oregon County Clerks will be presented with additional costs as a new Voter Registration System, however the dates and costs have yet to be determined. Additional staff time is required to test this system as it is being developed.

Record Storage Space Limited. The records kept in the Crook County Clerk’s Office continue to grow each year, space is very limited and almost at capacity. Election material and ballot storage is our current challenge, with the increasing number of registered voters, on-site storage is very limited. Most election material must be kept for a minimum of 2 years, averaging approximately 25 boxes per election. Having a minimum of 3 elections every 2-year period creates a total of at least 75 boxes to keep at one time.

SUCCESES/HIGHLIGHTS

This last fiscal year, Cheryl Seely, Crook County Clerk, has served on the executive board for the Oregon Association of County Clerks. In August of 2022, she will be nominated to serve as the Vice-President. With this much honored role, she will be attending some additional meetings and conferences throughout this upcoming fiscal year and next. In FY 2023/24, she will be nominated to serve as President of the Oregon Association of County Clerks.

We were very fortunate that the election redistricting process did not impact Crook County in the way it was originally projected. Our staff time was very minimal through the redistricting process.

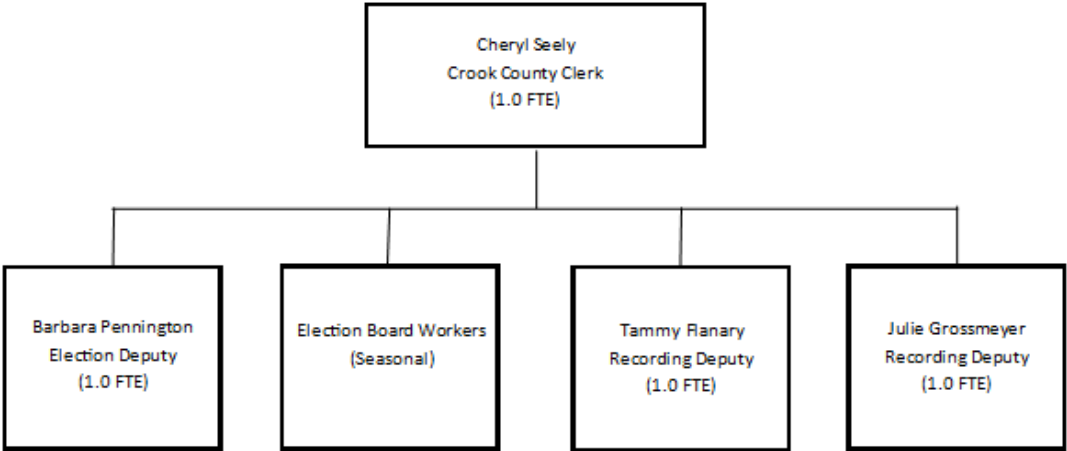
The Clerk’s Office continues to successfully conduct elections very accurately and efficiently while having transparency with our citizens. The use of streaming thru YouTube helped in allowing voters to view the election process due to limited space in the Clerk’s Office, we will continue to provide this service.

The volume of inquiries as to the election process, security and accuracy will continue especially going into the fall with the November General Election. Our staff works diligently to communicate our processes and build trust amongst our citizens.

PERSONNEL

Personnel has been a concern for our small office the past year. A recent change with the parttime employee becoming a full-time employee will alleviate some of the increased workload and allow our staff to be able to assist customers timely and effectively. The Personnel costs include salaries for one elected County Clerk, an election deputy, two recording deputies, and season election board workers.

ORGANIZATION CHART



BUDGET

County Clerk

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Revenue					
Intergovernmental					
Federal	-	211	-	-	-
State	2,275	2,868	1,600	1,000	2,000
Licenses, Permits & Fees	272,209	351,307	300,400	310,000	290,200
Charges for Services	11,705	65,318	3,500	4,000	39,500
Total Revenue	286,189	419,704	305,500	315,000	331,700
Expenditures					
Personnel	237,913	261,580	288,800	270,000	308,200
Materials & Services	58,058	210,419	223,000	208,000	275,300
Total Expenditures	295,971	471,999	511,800	478,000	583,500

Assessor's Office

MISSION

Serving the public through the administration of Assessment & Taxation of all taxable property as mandated by the state of Oregon, with proactive communication and excellent customer service aimed at the highest level of fairness, accuracy and integrity.

SUMMARY

The Assessor's Office, under the direct supervision of the Crook County Assessor, an elected official, is responsible for determining the real market and assessed values of all property in Crook County. In addition, the Assessor's Office maintains ownership, tax lots, and tax code areas and prepares an annual tax roll for almost 19,000 accounts. Most of the duties performed are mandated by State Statute and Administrative Rule under the supervision of the Oregon Department of Revenue, with other services to the general public, taxing districts and other agencies.

Assessor's Office Focus Areas:

Appraisal: Maintain real market values and assessed values on all property types, which includes appraising all new construction, maintaining farm and forest special assessments and exemptions, reappraising areas that fall below acceptable statistical standards as established by Oregon Administrative Rules, inspecting damaged and destroyed properties and annually submitting an Appraisal Plan to the Department of Revenue. We also defend values before the Board of Property Tax Appeals and the Magistrate or Regular Division of the Oregon Tax Court and conduct a Sales Ratio Study annually which includes reviewing and verifying sales and identifying neighborhood or study area boundaries.

Assessment Records: Maintain current property ownership, maintain and review tax district levy data, process Veteran Exemption applications, Senior Deferral applications, process special assessments such as drainage districts, water districts and fire patrol, certify joint values, calculate tax rates and taxes, certify tax and assessment roll, extend taxes, and process omitted property and clerical error actions.

Mapping: Responsible for reviewing partition and subdivision plats, road dedications & vacations. Maintaining taxing district boundaries and Department of Revenue Property Classification Memorandum orders.

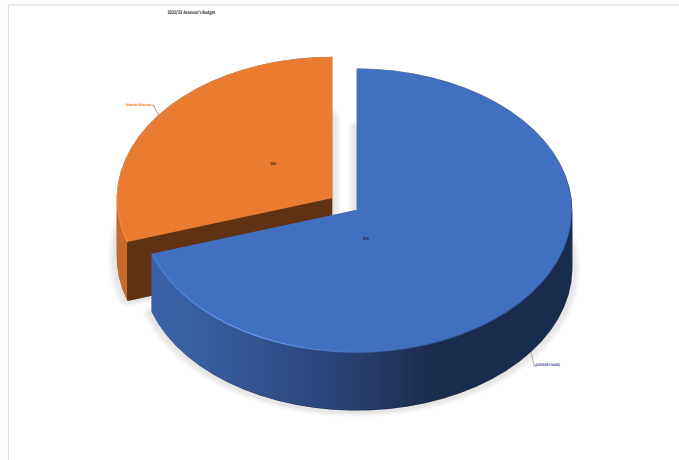
Non-mandated services: Providing annual taxing district property tax revenue estimates, calculating property tax estimates upon request or for title companies due to sale of a property, acting as contracted agents for the Building Codes Division to maintain manufactured structure ownership and location changes in Crook County, reviewing property values upon request, maintaining situs addresses, performing general public assistance, answering questions concerning ownership, values, property inventory and taxes, and providing assistance to other agencies and departments regarding legal descriptions, maps and assessments.

REVENUE

The main source of funding for the Assessor’s office comes directly from the county’s general fund, roughly (79%), with additional funding from the CAFFA grant (20%), and other revenue sources (1%). As County resources apportioned to the Assessor’s Office increase or decrease, state grant funds adjust proportionately. Anticipated revenue for fiscal year 2023 is \$185,000. Approximately \$5,000 of this is revenue from Mobile Home fee transfers and other misc. areas and \$180,000 estimated from the state CAFFA Grant.

EXPENDITURES

The primary expenditure for the Assessor’s Office is personnel costs at \$767,200 (68%). Personnel costs have risen this year: 2% COLA, step increases, and a 2% increase to County-wide 401K increase, and one member from the appraisal staff transitioning to a new position (Appraiser Senior) in 2022.



Materials and Services budget at \$364,600 (32%), an increase of 9.6%. The increase is due to an increase in the allocation of liability insurance costs, increase in repairs and maintenance in case of vehicle issues plus cover the deductible cost of perhaps two vehicles, fuel costs and internal service charges.

The proposed budget includes education requirements for the appraisal staff lacking in education and experience and the need for continuing education to meet Oregon Registered Appraiser requirements. Our appraisal staff ranges from a lead appraiser having four years, another Appraiser Senior with over 3 years’ experience and an Appraiser II being promoted this season to an Appraiser Senior. Our Chief Appraiser has twenty years’ experience in the office as well as our Chief Deputy who has 20 years’ experience in the office. Our front staff Technicians also will attend Tech meetings and participate in a few education courses.

CHANGES FROM PRIOR YEAR

Software costs. This fiscal year, we completed our conversion payments (with Helion) and have converted to an annual service fee. We canceled two contracts that we held for support of our prior CAMA system (Computer Assisted Mass Appraisal).

Liability insurance; as noted above, the entire County-wide premium has been allocated throughout the organization.

CHALLENGES

Staffing. The training of personnel and lack of adequate staffing in the appraisal section has often inhibited the ability to re-establish a timely reappraisal cycle. Per statute, we are required to value each property at 100% of its real market value as of January 1 of each year. My goal is to move beyond inadequate staffing & entry level training and help establish long term, fully equipped employees. The '17 Appraisal Methods Manual states "Proper administration requires that the assessor maintain a sufficient number of skilled staff to conduct the necessary functions of the assessor's office." The Assessor's Office has experienced turn-over rates many times over. Three staff members are within four years of county employment -the same from last year at this current time. We lost a (4 years plus) staff member due to that person finding a higher paid position working for another local government.

Vendor/Software Changes

We are nearing the end of our Helion software conversion but have yet to have a year without changes in this area. We have been busy trying to get all the transfers completed. Staying current with new technology is a challenge and has been much needed for us. We welcome "the new" and look forward to the adjustment of growth. One other area this year affecting us will be: starting the use of the Mobile Assessor software; with implementation planned after the tax roll is certified in late summer/early fall.

Other general factors that affect assessment functions:

- Economic conditions
- Increase in new construction in response to affordable housing
- Legislative changes
- Changes in CAFFA grant-which continues to decrease each year or remain relatively flatlined
- County funding capacity

OPPORTUNITIES

The Assessor's Office continues to use technology to control costs, improve public access to information, and automate processes.

- Use of the Mobile Assessor software: will help remove the immediate need for another staff Appraiser at 1 FTE. We predict this to help us over the next 5-6 years if not more, from that need.
- Assist our local EDCO group in hosting/participating in a one-day event to educate staff and County leaders in all things Enterprise Zone. This has been postponed due to the Pandemic, so we shall see if there's traction to accomplish this goal during fiscal year 2023.
- Continue education courses on farm deferral through the help of AmeriTitle and offer this opportunity as a public included invite when possible. Again, these opportunities were cancelled during the pandemic and hopefully these can be rescheduled.
- Explore the new web-page features/ possibilities to offer seasonal help/education for the public in the area of assessment and taxation -basically using technology to help our staff and assist the public.

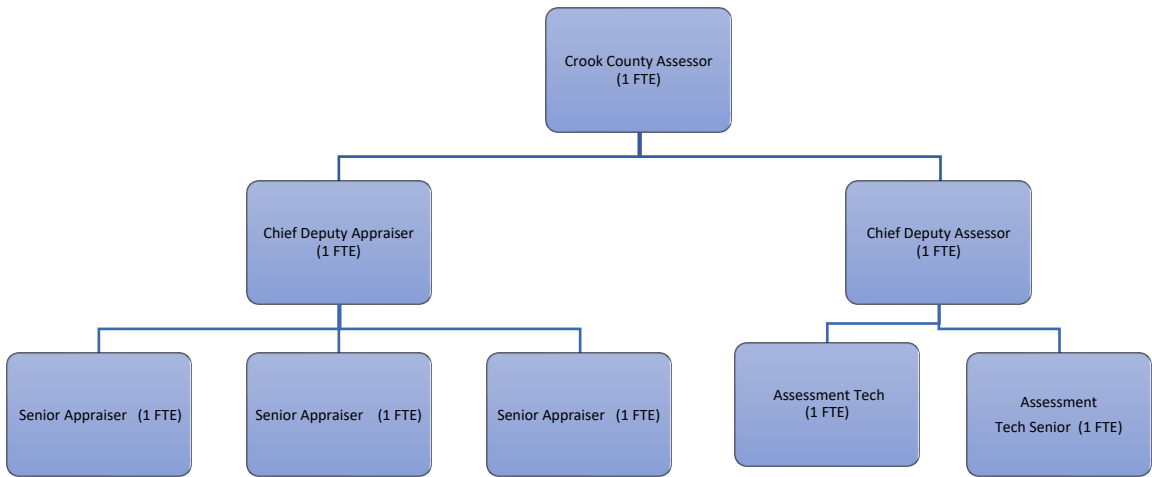
SUCCESES/HIGHLIGHTS

- Successful fiscal year 2022 tax roll certification.
- County-wide 6% increase in taxable assessed value to the fiscal year 2022 tax roll.
- Over 150 owner-requested value reviews during the time tax statements went out.
- Completed the annual tax roll totaling \$4,544,574,618 in real market value and \$2,653,128,811 in taxable assessed value.
- Completed the 2021 CAFFA Grant with a certified estimate receiving amount of \$277,898 (up \$15,000 from last year at \$262,897) to help offset the funding of the property tax program in Crook County by approximately 20% for our office.
- Completing a major software conversion to our Computer Assisted Mass Appraisal (CAMA) software system. This should ‘set us’ for the next 15-20 years or longer.
- 2,659 recordings worked during 2021, an 11.7% increase over last year at 2,380 recordings. The 1st two months of 2022 are 10.8% over the recording amounts from the 1st two months of 2021.

PERSONNEL

2022/23 Assessor Personnel Summary			
FTE's	Wages	Benefits	Total
8	506,300	260,900	767,200

ORGANIZATION CHART



PERFORMANCE MEASURES

Cost per account compared to other (Eastern) Oregon		
	Total Accts	Cost Per Acct
Crook County	17,420	\$52.22
<hr/>		
6-County Average	16,260	\$72.46

Accounts managed per FTE compared to other Oregon Counties			
	Total Accts	Total FTE	Accts Per FTE
Crook County	17,420	8.00	2,178
<hr/>			
2021 5-County Avg.	16,260	7.67	1,878

BUDGET

Assessor's Office

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Revenue					
Intergovernmental					
Federal	-	972	-	-	-
State	158,519	160,585	130,000	130,000	180,000
Licenses, Permits & Fees	3,853	3,910	6,600	4,000	4,700
Charges for Services	270	510	400	-	300
Total Revenue	162,642	165,977	137,000	134,000	185,000
Expenditures					
Personnel	621,589	675,507	702,700	696,000	767,200
Materials & Services	35,557	275,965	336,300	313,000	364,600
Capital Outlay	-	105,000	110,000	110,000	-
Total Expenditures	657,146	1,056,472	1,149,000	1,119,000	1,131,800

Finance Department

MISSION

To safeguard County assets and funds and to provide financial management, budgeting, accounting and investment management services to the entire County organization and provide tax collection and distribution services to all taxing districts within Crook County with integrity and accuracy.

SUMMARY

The Finance Department performs centralized finance and accounting services for all County departments and serves as the property tax collection agency and distributor of property taxes for all taxing districts within Crook County.

- Works with vendors and processes payments for all County departments
- Collects and distributes property taxes due to all taxing districts upon which taxes are levied
- Collects and distributes transient room tax
- Invests County funds and oversees the banking needs for the County
- Provides budgeting, financial planning, monthly revenue/expenditure reports and semi-monthly payroll processing for all County departments
- Provides asset management services
- Prepares annual financial reports subject to audit
- Prepares other financial reports and information as requested
- Performs financial analysis and forecasting
- Coordinates preparation of annual budget
- Prepares and submits annual budget as required
- Safeguards County assets and funds

REVENUE

Finance recovers most of its costs from all user departments through cost recovery fees. A portion of the CAFFA (County Assessment and Function Funding Assistance) program is allocated to the department for tax collection services.

EXPENDITURES

Personnel represents a large portion of expenses. Materials and Services costs include software maintenance fees, printing/postage for property tax mailings and contracted services.

CHALLENGES

Forecasting: The COVID-19 pandemic has continued to impact current and budgeted forecasts.

Tax collection: The department continues work on implementation of new tax collection software as support for current products are no longer available.

Software: The current accounting software is outdated and has reporting, internal control and utilization limitations. A new accounting software system is included in the 5-year plan for the Finance Department.

OPPORTUNITIES

The finance team is fully staffed with three new hires during fiscal year 2022. As the new staff learn the organization, supported by the tenured finance staff and others throughout the organization the finance team will be increasingly valuable to the organization.

SUCSESSES

New Fund Structure: The new fund structure has provided better transparency and improved decision making.

Cost Recovery/Internal Service Fund: The new cost recovery structure and internal service fees allow for more accountability and visibility into the true cost of a department.

Staffing: The Crook County Finance Department is fully staffed with an experienced, versatile and competent team. The Finance Director position was filled last fiscal year which brings leadership and consistency to the Finance Department.

CHANGES FROM PREVIOUS YEAR

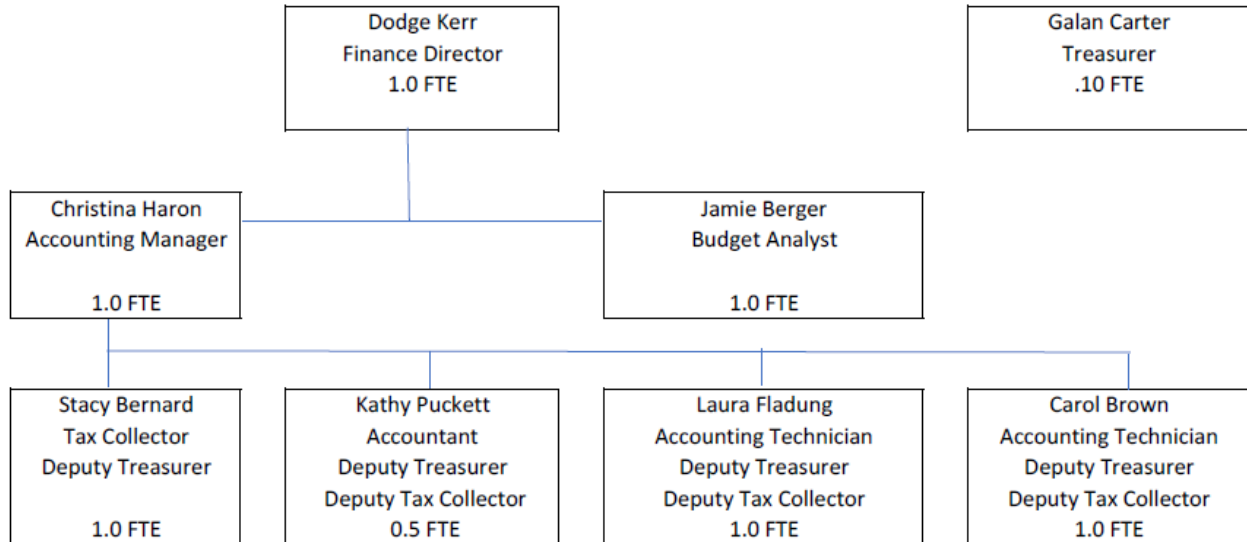
Finance and Human Resources consolidated a human resource specialist and payroll position into a single position, resulting in a reduction of one-full time equivalent position.

An accountant position was reclassified to a Budget Analyst position.

PERSONNEL



Crook County Finance
Organizational Chart
July 1, 2022 - June 30, 2023



Finance Department
2022-2023
FTE's

Position	2019-2020	2020-2021	2021-2022	2022-2023
Treasurer	0.25	0.25	0.1	0.1
Finance Director	0.75	0.75	1	1
Accounting Manager	0	1	1	1
Budget Analyst	0	0	0.4	1
Senior Accountant	1	1	0.6	0
Accountant/Payroll	1	1	1	0.5
Tax Collector	1	1	1	1
Accounting Technician	2	2	2	2
Extra Help	0.5	0.4	0.3	0
Total	6.5	7.4	7.4	6.6

BUDGET

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Revenue					
Intergovernmental					
Federal	-	1,034	-	-	-
State	55,991	63,087	45,000	45,000	48,000
Local	-	-	5,000	5,000	7,500
Internal Service	-	702,621	1,008,700	1,009,000	1,078,200
Transfers and Interfund	13,111	-	-	-	-
Licenses, Permits & Fees	14,756	17,573	12,700	10,000	12,000
Charges for Services	4,883	5,423	2,000	3,000	-
Total Revenue	88,741	789,738	1,073,400	1,072,000	1,145,700
Finance					
Personnel	567,934	546,376	754,800	645,000	745,700
Materials & Services	98,863	328,082	396,000	413,000	441,900
Total Expenditures	666,797	874,458	1,150,800	1,058,000	1,187,600

County Counsel

SUMMARY

The Office of Legal Counsel provides legal services to the County Court, county departments, commissions, and to individual county employees when required by the Oregon Tort Claims Act or other operative law. The Office of Legal Counsel has an attorney-client relationship with the County. Legal Counsel is appointed by and serves under the direction of the County Court.

The office's legal services include representing the county in a variety of areas including tort claims, personnel actions and discrimination claims, labor matters, land use and planning appeals, public record matters, code enforcement, constitutional challenges, foreclosure and lien actions, nuisance abatement, real property matters, worker's compensation and public contracting regulations. Legal services also include reviewing contracts, agreements, ordinances, policies and other County actions.

Legal staffing consists of one Office Manager/Legal Assistant, one County Counsel, and one Assistant County Counsel.

REVENUE

The department is funded through internal service charges to all operations of the County. The present allocation method is a percentage of departmental budgets (1.2%); personnel, materials and services and capital outlay (0.24%). This cost allocation methodology facilitates departments to engage County Counsel early, reducing the potential for litigation and additional legal costs.

EXPENDITURES

Virtually all of the department's expenses (97.5% in the current 21/22 budget of \$440,000.00) reflect the compensation of the three department employees or internal service charges or the engagement of outside consulting counsel. Of the remaining amount, large expenses include ongoing commitments (leases for the copier, licensing expenses for the legal research database program), or office supplies.

CHANGES FROM PREVIOUS YEAR

In order to maintain the highly motivated and skilled staff, the department's personnel expenses have increased to pay for additional compensation.

CHALLENGES/OPPORTUNITIES

Due to both recent legislation, and pending lawsuit settlements, the County will need to manage a number of large monetary payments that are each conditioned upon various spending restrictions.

The American Rescue Plan Act (ARPA) funds are a representative example – while the amount of the funds is large, the funds must spent in accordance with specific Treasury guidelines. Federal infrastructure stimulus and other such payments will doubtlessly be subject to their own specific limitations. Meanwhile, the class action lawsuit settlement for opioid manufacturers, distributors, and other entities which continues to wind its way through the resolution process, is expected to result in another large payment to the County. These funds would be limited to uses related to drug addiction, addiction recovery, and related expenses (specifically defined). The Legal Counsels’ Office anticipates spending a large amount of time assisting the effected departments with navigating these limitations.

Another large project which will require the devotion of a considerable amount of time and resources is the development and construction of the new Justice Center complex. This building and its related components are expected to house a variety of public services, including the circuit court, public defenders office, law enforcement, and District Attorney facilities. The complexity of the construction is expected to rival, if not exceed, the challenges presented in the construction of the County Jail facility.

SUCSESSES/HIGHLIGHTS

The department’s two biggest challenges last year were the expected retirement of its long-time Office Manager/Legal Assistant, and the implementation of a new file management software program (“Clio”) which will fundamentally change the manner in which projects are initiated, administered, managed, and closed. We hired a successor who has shown the same professionalism, skill, and demeanor. The software program has likewise been successfully implemented, leading to greater efficiencies within the office.

PERSONNEL

Fiscal Year 2023 Personnel			
FTEs	Salaries	Benefits	Total
3	\$298,200	\$100,100	\$398,300

ORGANIZATION CHART

The department’s small size means that most of our work is conducted in a collaborative environment. The ultimate responsibility for the management of the office falls upon the County Counsel position. The Office Manager/Legal Assistant and Assistant County Counsel are lateral for most purposes. In the absence of the County Counsel, or when the County Counsel is conflicted under the Rules of Professional Conduct, the Assistant County Counsel will fill the role of County Counsel pursuant to ORS 236.220.

PERFORMANCE MEASURES

The County has not adopted external performance measures. There are a few county legal departments throughout the state which have adopted time-tracking systems, so that their work can be billed on a time-increment system to the departments which engage their time in the same way that a private attorneys office bills individual clients. However, it is my understanding that such counties represent the minority, and that most Oregon counties find such time-tracking systems to be counterproductive.

BUDGET

Legal Counsel

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Revenue					
Intergovernmental					
Federal	-	10,950	-	-	-
Local	-	-	5,000	3,000	3,300
Internal Service	-	389,928	446,300	446,000	478,100
Transfers and Interfund	69,890	-	-	-	-
Licenses, Permits & Fees	240	470	500	-	-
Charges for Services	50	10,320	500	1,000	1,000
Total Revenue	70,180	411,668	452,300	450,000	482,400
Expenditures					
Personnel	301,119	343,039	359,000	379,000	398,300
Materials & Services	147,167	106,801	130,200	92,000	110,200
Total Expenditures	448,286	449,840	489,200	471,000	508,500

County Court (Administration)

MISSION

Crook County will inspire the trust through excellence and quality in service by embracing creative and innovative methods, being friendly, responsive and fiscally responsible to enhance the health, safety, and quality of life for its citizens.

SUMMARY

The Crook County Court consists of three elected officials - the County Judge and two County Commissioners. The judge functions as the day-to-day administrator of the County as well as the chair of the County Court. The commissioners are paid part-time and, acting as the Court, set policy for the County and represent the County in various forums.

The County Court has no judicial authority. As with eight other Oregon counties, the Crook County Court is used as an administrative structure wherein decisions are made regarding the fiscal operations of the County as well as the programs, land use decisions, and other matters that are brought before the Court.

The Court oversees personnel administration for approximately 200 employees within the County and supervises the operation of 25 separate departments. Some departments are headed by elected rather than appointed officials. Those departments include the offices of assessor, clerk, district attorney, and sheriff. Additionally, an elected surveyor oversees County surveying functions, although the position is not an employee of the County (i.e., contractual services) and the treasurer position which oversees statutory defined responsibilities of the County. All departments, including those overseen by elected officials require the consent of the Court when hiring new employees and budget appropriation authority.

REVENUE

Administration recovers approximately ninety-four percent (94%) of its costs from all County operations and outside supported entities.

EXPENDITURES

Personnel costs are budgeted at \$401,700 (54%) and materials and services \$340,000 (46%). Included in materials and services are County dues for Association of Oregon Counties and other such entities previously paid out of the previously titled non-departmental operation. An increase in travel is proposed as the Court anticipates increased travel to Salem and Washington DC to directly communicate to legislators regarding issues and funding related to the County. Additionally, increased funding for consulting work, similar to spending in fiscal year 2022 is proposed to assist the County with issues throughout the organization.

CHALLENGES

Employee recruiting and retention Crook County, like other local governments and private sector employers are challenged to recruit and retain employees.

Facilities Crook County has been growing rapidly with the influx of data centers, solar projects and residential construction. The County requires additional facility space to accommodate the growth of County operations.

Vehicle replacement The County has been challenged to fund replacement of the Sheriff's fleet on a timely basis.

Organization capacity As the organization emerges from restrictions imposed during the pandemic, including construction of the voter approved Justice Center, opening of the Fairgrounds and capital projects at the Fairgrounds, Airport, and Roads, increased Court activity, and major studies in Community Development (Transportation System Plan, and a fee and funding evaluation) and Facilities (space needs and facilities assessment), the organization's capacity will be challenged.

COVID 19 impacts Reduction in revenue from transient room tax, State funding, and the direct impact to the fairground's operations and events, as well as loss of tourism to our area are the sources of greatest concern to the County Court.

OPPORTUNITIES

American Rescue Plan Act (ARPA) funding The County will receive a total of \$6.2 million in ARPA funds. This funding will allow the County to fully update the Sheriff's fleet (\$1.5 million), address immediate facility needs and study future space and facility requirements (\$500,000), invest in information technology (\$1.5 million), participate in a joint street improvement project with the City (\$500,000), recover project management and internal administration, finance and legal costs to secure funding and oversee the Justice Center project (\$1.0 million), address compensation issues (\$1.0 million) and fund outside agencies (\$200,000).

State funding Fairgrounds The County was awarded a \$2.0 million capital grant for the Fairgrounds. Additionally, \$278,000 was awarded for a Fairgrounds facility.

Data Center PILOT The completion of additional data center buildings will bring increased payment in lieu of taxes payments to the County (\$350,000 in fiscal year 2023 and \$750,000 in fiscal year 2024). These payments will continue until the properties are added to the tax rolls in fiscal year 2037.

SUCSESSES

Voter approval for the Justice Center and Courthouse renovation Crook County voters approved a general obligation bond to fund a significant portion of the costs of the Justice Center and Courthouse renovation..

Staffing: Several new directors were hired during the past fiscal year; Community Development, Health, Finance, Facilities and the District Attorney.

Compensation The County Court was able to approve an increase to the COLA, 401k contributions during fiscal year 2022. Additionally the Court was able to provide a one-time pay adjustment to County employees during fiscal year 2022 to address impacts resulting from inflation. The Court has approved a COLA on July 1, 2022 of 2.0% and increase to the 401k to 10% January 1, 2023. The Court is evaluating its capacity to increase the COLA on July 1, 2022.

CHANGES FROM PREVIOUS YEAR

Dues and other registration fees that the County Court decides to join is budgeted in the Court’s budget.

PERSONNEL

Three elected officials and an executive assistant.

BUDGET

County Court Administration

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Revenue					
Intergovernmental	10,000	4,088	5,000	3,000	4,800
Internal Service	-	564,202	579,900	580,000	695,100
Licenses, Permits & Fees	20	-	-	-	-
Charges for Services	21,620	5	-	-	-
Total Revenue	31,640	568,295	584,900	583,000	699,900
Expenditures					
Personnel	411,555	411,801	383,700	383,000	401,700
Materials & Services	62,569	204,309	218,500	350,000	340,000
Total Expenditures	474,124	616,110	602,200	733,000	741,700
Revenues less Expenditures	474,124	(47,815)	(17,300)	(150,000)	33,200

Natural Resources



SUMMARY

In 2017, Crook County adopted a Natural Resource Policy. It is the purpose of the Crook County Natural Resources Policy to set forth the positions of Crook County in regard to the use of and access to natural resources located on public and federal land. In compliance with the Federal Land Policy and Management Act, the National Environmental Policy Act, and the National Forest Management Act, it is the Crook County Court's priority to engage in coordination with federal and, in certain circumstances, with state agencies, to provide for the health, safety, and welfare of its citizens through the appropriate management of all federal natural resources within Crook County. In June of 2018, the County Court hired a coordinator to serve as the liaison between the County and the federal land management agencies. In November of 2018, the Court appointed an eleven (11) member advisory committee to assist the coordinator with recommendations regarding the coordinated management of federal and state lands that impact Crook County's sphere of influence and other natural resource issues throughout the County.

PERSONNEL

A one-half full-time equivalent Natural Resources Manager.

BUDGET

Natural Resources

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Expenditures					
Personnel	43,370	42,830	43,200	45,000	45,000
Materials & Services	4,256	8,996	9,900	10,000	10,800
Total Expenditures	47,626	51,826	53,100	55,000	55,800

Human Resources

MISSION

To further the best interests of Crook County, its employees, and its residents through:

- The development of a robust, balanced, and highly skilled workforce.
- The development of enduring foundational policy and procedure.
- The development and dispensation of critical information, instruction, and knowledge through ancillary programs, training, and continuing education.

SUMMARY

With the phrase “consistent and efficient expanded services” in mind, it is prudent that HR has the capacity to perform essential functions; that ensure the health and sustainability of the county.

The vital functions HR provides are in service of:

- Developing and supporting employees who are well-informed and engaged.
- Building and maintaining a culture that is empathetic and responsive to daily struggles and
- possess the ability to adapt and think critically and creatively about possible solutions at every level of the organization.
- Establish and maintain essential training and compliance programs and protocol.
-

As the national and regional landscape continues to shift, the County’s trajectory, needs, and work parameters will similarly change, whether in small consistent manners or through sweeping change to accommodate the unforeseen. It is undeniable that the complexity of our organization has evolved and will continue to do so in order to align our growth with larger cultural and business climate shifts; as a result, HR has out of necessity has taken a very different role from the one traditionally served at Crook County.

Crook County HR continues to expand its scope of work to include all aspects of human capital development, organizational change and development, special projects, and the development and implementation of people strategies, and risk mitigation.

Our human capital strategies endeavor to integrate the operational side of the County’s current and future-state needs and goals, our developing structure, updated policies and protocols, and our changing culture to help create a stable and sustainable organization. The department is dedicated to providing strong, effective procedures, protocols and services that are delivered through people-friendly guidelines and support. Our contributions over the last year include, but are not limited to:

Development of new employee policy

- Benefits administration
- Recruiting

- Crook County Adopted Budget 2020-21 68
- Federal and State EEO law compliance
- Risk analysis and mitigation
- Performance management
- Special project development
- Employee training
- Wellness program

These services are achieved by adopting a collaborative team-work philosophy and implementation of effective organizational skills, proactive efforts and professionalism, and a willingness to take risks and stand up for County interests and employee rights and needs within the parameters of state and federal employment law. Our goal has been to innovate, increase access to services and programs that develop employees and serve and support as we enter this period of tremendous growth and change.

The Human Resources department provides services to the County Court, county departments, commissions, and to individual county employees.

REVENUE

The department is funded through internal service charges to all operations of the County. The present allocation method is based on FTEs in the given organization units.

EXPENDITURES

The Human Resource budget includes organization leadership development and training initiatives to increase organization capacity, engagement, efficiency and effectiveness. Additionally, with a significant number of vacancies and increased competition to recruit staff additional funding for recruiting efforts is programmed. Lastly, the County's human resource enterprise (ERP) system has significant limitations resulting in lost opportunities in recruiting, internal efficiencies and reduced service to County employees. A modern system is programmed in the budget.

CHANGES FROM PREVIOUS YEAR

Collaborating with the finance director, and with support from the incumbent accountant, we have consolidated a finance and HR position to perform payroll and benefits administration.

CHALLENGES

Our central challenge moving forward will be include the development and implementation of stabilizing elements. Additional challenges we face include:

Pandemic Issues. COVID-19 has brought a plethora of unforeseen dilemmas and difficult choices. Most notable has been the reorganization of how County employees work. New policy

put forth introduced flexibility into scheduling by incorporating flex-time, split shift, and remote options.

Staff Shortage. HR has operated much of fiscal year 2022 down one team member. Staffing is full, albeit reduced by 0.5 FTE, as we enter fiscal year 2023.

OPPORTUNITIES

Immediate areas of opportunity are as follows:

- Training and development
- Management and leadership development
- Skills training
- Compliance training (*harassment, discrimination, Health Insurance Portability Accountability Act (HIPAA), etc.*)
- Employee wellness program

Research suggests the ROI on every \$1.00 spent on employee wellness is \$2.71, increases engagement, improves employees' levels of stress/emotional health, reduces turnover, and produces double digit decreases healthcare premiums. Program highlights include:

- *Physical health*
- *Financial fitness*
- *Emotional wellness*
- *Reduction of chronic pain*
- Nutrition

SUCSESSES/HIGHLIGHTS

- Recruiting efforts to secure highly skilled individuals for several critical positions, including but limited to, was accomplished during fiscal year 2022:
 - Community Development Director
 - Finance Director
 - Accounting Manager
 - Budget Analyst
 - Deputy District Attorney
 - Facilities Director
 - Veterans Service Officer

PERSONNEL

Fiscal Year 2023 Personnel			
FTEs	Salaries	Benefits	Total
2.5	\$225,900	\$68,000	\$293,900

CAPITAL OUTLAY

Enterprise Resource Planning (ERP) software \$150,000

ERP software will be funded with an allocation of ARPA dollars.

PERFORMANCE MEASURES

We will endeavor during fiscal year 2023 to implement performance measures for the HR operation specifically and HR related measures organization-wide to help us make improved management decisions as well as communicate our efficiency and effectiveness internally and externally. Among the performance measures to consider are days/weeks to fill various positions, employee retention/turnover rate, and cost of HR services per employee.

BUDGET

Human Resources

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Revenue					
Intergovernmental					
Local	-	-	5,000	3,000	3,000
Internal Service	-	320,740	528,600	529,000	566,000
Charges for Services	-	8,755	-	-	-
Total Revenue	-	329,495	533,600	532,000	569,000
Expenditures					
Personnel	243,216	236,536	314,700	230,000	293,900
Materials & Services	42,642	125,557	264,700	250,000	317,700
Capital Outlay	-	-	-	-	150,000
Total Expenditures	285,858	362,093	579,400	480,000	761,600

District Attorney's Office

MISSION

It is the Mission of the Crook County District Attorney's Office to seek justice and safety for crime victims and the community.

SUMMARY

The District Attorney's Office, headed by the elected District Attorney, works diligently to uphold the United States Constitution as well as Oregon's Constitution and state laws, to preserve the safety of the public, to protect the rights of crime victims, and to pursue justice for all citizens with skill, honor, and integrity.

While the primary function of the District Attorney's Office is the prosecution of adult and juvenile crimes, other functions include:

- Assisting the victims of crime
- Actively participating in drug court, mental health court and truancy court programs
- Chair of the Child Abuse Multidisciplinary Team (MDT)
- Chair of the Sexual Assault Response Team (SART)
- Member of the Local Public Safety Coordinating Council (LPSCC)
- Conducting annual child fatality review with community partners
- Collaborate with school threat assessment team
- Enforcing child support orders
- Co-administer the officer-involved use of deadly physical force plan
- Handling animal forfeiture cases
- Responding and appearing on restoration of gun rights and driver's license cases
- Responding and appearing on petitions to set aside convictions
- Responding and appearing on petitions requesting relief from sex offender registration
- Responding to public records requests and appeals
- Writing and submitting state grant proposals for VOCA and CAMI Grant funds

REVENUE

The main source of revenue for the District Attorney's Office comes from the General Fund. Other revenue sources are payments from District Attorney Diversion fees, Victim Impact Panel fees, Child Abuse Multidisciplinary Intervention (CAMI) and Victims of Crime Act (VOCA) grant funds.

EXPENDITURES

The total budget is \$2,091,700, an increase of \$344,400, nearly 20%. The primary cost drivers are COLA of 2%, an increase in the 401k contribution rate of 2%, step movements, the addition of a Deputy District Attorney position, budgeting part-time contract attorney services (\$70,000) and

increased costs for training and Medical Examiner expenses. Other increased costs include an allocation of liability insurance to all departments (\$11,000 to the DA's office) and increased internal service costs due to increased staffing and budget.

As the Crook County population increases, it is anticipated we will continue to see the Medical Examiner costs increase. In addition, training expenses will increase as the District Attorney's Office has historically funded training for attorneys and staff through income received from Civil Forfeitures. The Central Oregon Drug Enforcement Team has transferred its civil forfeitures to Deschutes County District Attorney's Office due to the staffing shortage of attorneys.

CHANGES FROM PREVIOUS YEAR

Staffing. Turnover of staff, who historically have left primarily to take jobs in Deschutes County, continues to create staffing issues for the District Attorney's Office. In addition, this year the Chief Deputy District Attorney resigned, leaving the office short staffed, with only two Deputy District Attorneys. This critical staffing shortage created difficulties in court coverage and case assignments. This shortage highlights the need of the District Attorney's Office to maintain sufficient staffing to provide court coverage and service levels even in the event of one or two attorneys resigning.

In particular, the recent staffing crisis highlights the need for additional felony qualified attorneys. With the current existing attorney staffing, only the elected District Attorney is able to handle major felony cases, such as child sex abuse, traffic fatalities, and major domestic violence cases. As a result of this critical shortage, the Department of Justice temporarily provided an attorney two days a week to help cover court. In addition, an additional attorney is anticipated, to create four Deputy District Attorney positions.

The District Attorney's Office has also created a part time position for a high school or college student to work part time. This position allows the student an opportunity to gain valuable work experience and potentially school credit. In addition, it gives the District Attorney's Office support staff additional assistance.

CHALLENGES

Workload. The State of Oregon employs seven full-time public defenders to handle criminal cases of indigent defendants in Crook County. In addition, many other criminal cases are handled by privately retrained defense attorneys. Currently, Deputy District Attorneys routinely work evening hours and weekends to maintain their caseloads. However, due to staffing shortages as well as the Court's increased trial scheduling to work through a backlog of cases created by the pandemic, the attorneys are often working 60–70-hour weeks. Attorneys are unable to keep up on the workload, which unfortunately has led to adverse results.

Staff Retention. Employees continue to accept lateral positions to Deschutes County. The

accepted positions have increased salary opportunities for the attorneys. In addition, the current vacancy for a Deputy District Attorney remains unfilled, and without applicants.

Space Needs. The District Attorney's Office does not have adequate space to meet staffing needs. The historical courthouse has been at maximum capacity for several years. Additionally, the District Attorney's Office is currently separated into four different locations within the courthouse. Employees frequently leave and return to secure areas of the courthouse to make contact with other employees within the department.

The District Attorney's Office is currently participating in the planning process for a new justice center that will provide adequate square footage for a growing office.

Security. Security for the District Attorney's Office remains inadequate with limited courthouse security resources.

OPPORTUNITIES

Crook County is one of the fastest growing counties in the state and country. With an increased population comes increased opportunities to serve our community to ensure public safety. The District Attorney's Office will strive to maintain the same quality of service provided to ensure public safety and satisfaction with the criminal justice system.

Given that the District Attorney's Office is small, attorneys have more opportunity to gain more experience than they likely would in a larger District Attorney's Office. These opportunities remain important to highlight during recruitment.

SUCCESSES/HIGHLIGHTS

The District Attorney's Office has experienced several successes over the last year, including:

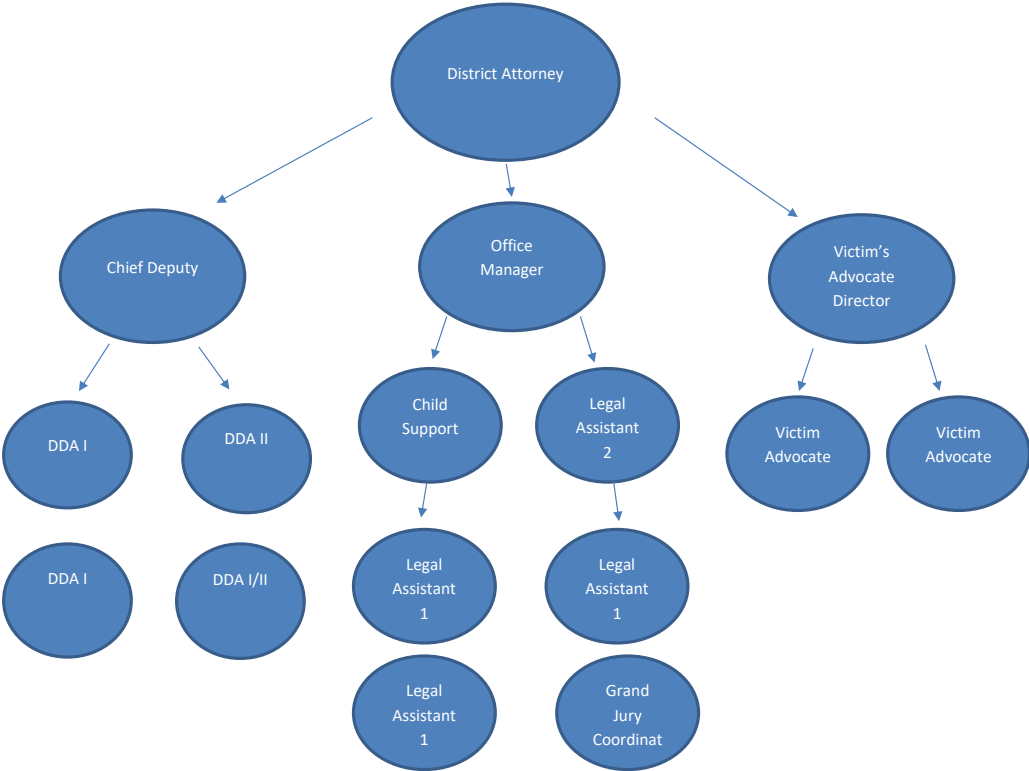
- Continued participation and support of drug court, mental health court and truancy court to provide increased treatment opportunities for repeat offenders. The goal is to reduce or eliminate future unlawful activity.
- Successfully prosecuted a number of complex child sexual abuse cases resulting in significant prison sentences for offenders.
- Consulted on legislation for a variety of criminal law issues.
- Fully implemented an online service to assist tracking cases and e-discovery.
- Enforced child support orders and assisted in job searches for parents needing assistance.
- Made numerous presentations to community organizations about role of district attorney's office.
- Presented trainings to community organizations.

PERSONNEL

The District Attorney's Office employs one Chief Deputy, three Deputy District Attorneys, one

Office Manager, one Victim Advocate Director, two Victim Advocates, one Child Support Specialist, one Grand Jury Coordinator, and four Legal Assistants.

ORGANIZATION CHART



BUDGET

District Attorney

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Revenue					
Intergovernmental					
Federal	167,662	206,858	178,000	182,000	190,700
State	85,374	60,933	71,600	73,000	70,200
Licenses, Permits & Fees	4,509	18	3,000	3,000	3,000
Charges for Services	12,345	15,739	11,500	15,000	11,500
Interest	-	172	-	-	-
Total Revenue	269,890	283,720	264,100	273,000	275,400
Expenditures					
<i>District Attorney</i>					
Personnel	835,534	868,847	988,000	893,000	1,175,200
Materials & Services	84,575	365,560	416,400	412,000	556,400
Total District Attorney	920,109	1,234,407	1,404,400	1,305,000	1,731,600
<i>Victims Assistance</i>					
Personnel	205,628	219,457	223,900	230,000	237,000
Materials & Services	2,194	34,814	57,800	57,000	61,900
Transfers	-	-15,304	-	-	-
Total Victims Assistance	207,822	238,967	281,700	287,000	298,900
<i>CAMI</i>					
Materials & Services	-	24,400	61,200	51,000	61,200
Transfers	-	-9,594	-	-	-
Total CAMI	-	14,806	61,200	51,000	61,200
Total District Attorney's Office	1,127,931	1,488,180	1,747,300	1,643,000	2,091,700

Juvenile Department

MISSION

"We don't just work here.... we're here to make a difference."

SUMMARY

The Crook County Juvenile Department provides prevention, assessment, counseling, probation supervision and detention (through NORCOR and Deschutes) for youth through age 17, (although jurisdiction can extend until age 21) referred by law enforcement, schools, or citizens because of criminal behavior.

In its "Level 7" program, the Crook County Juvenile Department also provides intervention at the front end of the system to youth who are truant, beyond control of their parents, and have runaway behavior. Statistics show that these youths do not further escalate into the formal court system. Through this program, we offer a parenting class (Staying Connected to Your Teens) and a facilitated discussion group for youth called Girls' Circle. Both are taught from an established curriculum and are best practice/ evidence based.

Mandated Services:

Oregon counties are mandated to appoint juvenile counselors (probation officers) and director to:

- Make or cause to be made an investigation of every child, ward, youth or youth offender brought before the court and report fully thereon to the court.
- Be present in court to represent the interests of the child, ward, youth or youth offender when the case is called.
- Furnish all information and assistance as the court requires.
- Take charge of youth offenders as directed by the court as set forth in ORS 419A.010 and 419A.012.
- Any director or counselor has the power of a peace officer as to any child, ward, youth or youth offender.
- When the youth is taken into custody, the Juvenile Department shall make the release plan for the youth including detaining the youth in a locked facility.
- Supervise youth who are on probation or referred for a violation or an act which constitutes the youth being beyond parental control. This includes assisting the youth in the compliance with the Court Order and developing out of home placement when necessary.

REVENUE

The juvenile department is funded primarily from the Crook County General Fund, with some funds coming from the Department of Education and Oregon Youth Authority.

EXPENDITURES

Approximately 73% of the Juvenile Dept. budget is allocated to salaries and benefits and the

remaining costs are allocated costs are allocated to detention, upkeep of the vehicles, medical for youth, administrative costs and office supplies. Personnel costs include overlap of three months of director level salary for transition to a new director.

CHALLENGES

- Referrals. Although referrals from LEA have decreased state-wide, referrals to our agency from the community and LEA have remained consistent. We continue to see marijuana citations regularly referred to our office with a slight increase this year. Referrals for assault and sexual offending behavior increased this last year. Our youth are more angry and appear hopeless... The staff are doing more home visits and longer meetings with their probationers. We are also dealing with several of our female clients who have been confirmed to be involved in human trafficking and are working with law enforcement concerning those cases. Our recidivism rate remains steady and this is encouraging and says a lot for the supervision and counseling our workers are engaging in with Crook County youth. However, what is discouraging is the number of mental health youth we are involved with. They continue to be younger; have more needs that the county can provide; have more complex issues and behaviors; and are more at risk for harming themselves or others. There are not enough mental health beds around the state and so access is an issue when the youth is in need of residential care. They have experienced a great deal of trauma in their lives and exhibit serious mental health issues. We struggle to find resources to keep them safe, as well as the community safe. I believe we will be dealing with the effects of the pandemic and the isolation and lack of socialization it caused.
- Funding Cuts. Because of the across the board cuts the state agencies are experiencing, there are potentially major changes in our ability to access correctional beds. The state did cut our residential and closed custody beds. Consequently, Crook County Juvenile lost access to 50 closed custody beds and an additional 143 beds available community placement.

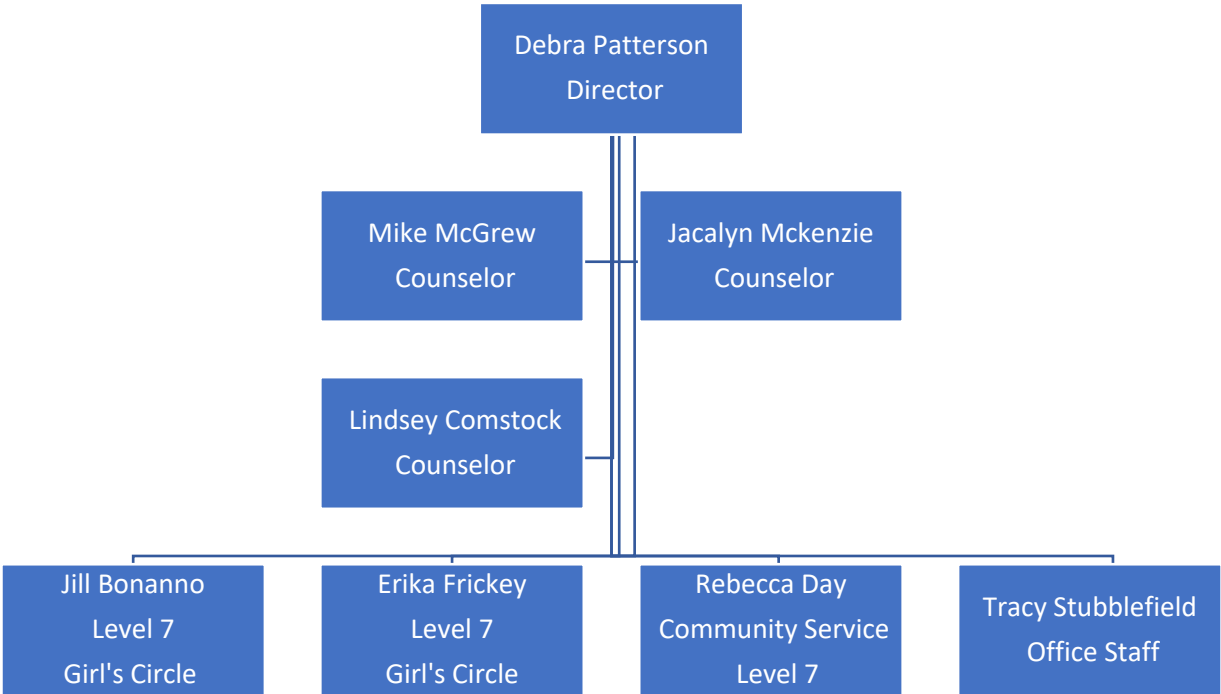
OPPORTUNITIES

One huge opportunity in this community is the cooperation between agencies. Our Community Resource Team is still going strong and great recommendations and case plans come out of that group to better supervise referred youth.

SUCSESSES/HIGHLIGHTS

The **recidivism rate** for Crook County youth continues to improve each year and the department is doing good work in the supervision of the most serious level of referrals. We are now fully staffed and the new counselors hit the sidewalk running! They are attending training in April and August and I am working on getting someone to do the secure transport training. We just have such a great team – all working together.

ORGANIZATION CHART



BUDGET

Juvenile

CATEGORY	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Revenue					
Intergovernmental					
Federal	-	4,771	-	-	-
State	78,850	61,119	54,900	57,000	57,000
Licenses, Permits & Fees	10,064	9,944	10,000	15,000	10,000
Charges for Services	372	-	-	-	-
Total Revenue	89,286	75,834	64,900	72,000	67,000
Juvenile					
Personnel	672,400	640,698	735,600	657,000	824,000
Materials & Services	142,213	217,725	284,900	234,000	301,100
Total Expenditures	814,613	858,423	1,020,500	891,000	1,125,100

GIS (Geographical Information Systems)

MISSION

GIS supports and empowers emergency personnel, county departments, cooperative partners and the public by leveraging the latest mapping technologies, and providing pertinent data to its many users in a variety of formats.

SUMMARY

At its core, the GIS department is responsible for maintaining the GIS infrastructure that is utilized by its many users, as well as creating and providing data to be consumed through a variety of different applications.

We are also responsible for maintaining and providing vital layers used by our local 911 dispatchers and emergency personnel. In return we are able to receive grant funding to help cover the time spent by department personnel.

We heavily support multiple departments such as the Assessors and Community Development by converting their information into spatial data that they can then visualize in intuitive ways. This helps increase the users overall understanding of their project as well as makes their workflows more efficient. We provide these services at no cost to the departments.

As an authoritative source for most of the GIS information within Crook County, we coordinate with other County and State agencies in order to provide the most current information to their decision makers.

We do our best to foster economic development by providing a variety of data sets for free to citizens and businesses. Our philosophy is that getting data in the hands of people will empower their decision making, with the hopes of attracting their business to our County.

REVENUE

The GIS Department receives intergovernmental revenue of an estimated \$70,500, 28% of the overall proposed budget. Additionally, another \$16,600 (7%) is projected for charges for services for external users. Internal users are charged internal service fees for GIS services provided based on demand for services.

EXPENDITURES

The majority of the GIS expenditures covers the wages of the GIS Manager and Analyst. The next largest portion of our budget goes to covering the ESRI licenses that we pay for, but we are able to offset over half of this cost with help from the City of Prineville. The remaining budget is for trainings and day to day supplies. A new capital cost we will be taking on is the Eagleview oblique imagery. This cost will be shared across departments and partners and will assist in everything from emergency services to assessment.

CHANGES FROM PREVIOUS YEAR

- This year we are exploring purchasing Eagleview's oblique imagery package. The majority of the cost will be covered by the County, but we will be able to offset a sizeable portion through the help of partners and grants.
- GIS has absorbed the responsibility of addressing for the County from Community Development. The internal service fee collected from the Community Development department includes this service.

CHALLENGES

- Employee retention
- GIS licensing limitations

OPPORTUNITIES

The allocation of ARPA funding to IT, a total of approximately \$1.5 million, will facilitate potential GIS investment to provide increased services, reduced support costs and a strong ROI to our user departments and external users. Potential opportunities include but are not limited to the following:

- Expanded footprint in Fire Department
- Expanded usage in law enforcement
- Expanded usage in facilities
- Integration and development of County permitting data
- Further support of community events

SUCSESSES/HIGHLIGHTS

- Hired GIS Analyst
- Hosting COCC intern
- Support of Paddy Pint Run
- Creating external 3d model of Courthouse
- Absorption of Addressing responsibilities
- Collaborative approach to purchasing imagery
- Development of public fire emergency tool
- Development of new vector basemap to replace tiled basemap

PERSONNEL

The GIS Department consists of 2 full time employees (FTE); GIS Manager and GIS Analyst

PERFORMANCE MEASURES

- Addresses created
- Map service downtime

BUDGET

GIS	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Revenue					
Intergovernmental					
State	37,356	41,736	34,000	34,000	34,000
Local	31,757	35,480	36,300	36,000	36,500
Internal Service	-	68,902	89,900	90,000	173,400
Licenses, Permits & Fees	3,591	3,401	2,000	-	-
Charges for Services	8,183	15,278	14,600	5,000	16,600
Sale of Property	120	515	500	1,000	500
Total Revenue	81,007	165,312	177,300	166,000	261,000
Expenditures					
Personnel	148,398	148,568	152,000	148,000	167,300
Materials & Services	2,838	29,433	35,700	35,000	49,100
Capital Outlay	-	-	-	-	32,400
Total Expenditures	151,236	178,001	187,700	183,000	248,800

Information Technology (IT)

MISSION

The Information Technology department promotes and supports the County's effective use of Information Technology to improve and further the county operations, goals, and objectives.

SUMMARY

Information Technology manages the distribution, setup, configuration, security and maintenance of communications and applications through its network of roughly 90 networking devices, 250 workstations, 60 servers, and 250 users.

REVENUE

The IT recovers the majority of its costs through internal service charges to user departments. Fees for these services are calculated per computer device and per phone. Charges to departments' are increased throughout the organization as the credit received in fiscal year 2022 for ARPA funding is not repeated in fiscal year 2023. The framework for ARPA funding use for IT is \$1.5 million. This funding is targeted at modernizing the County's enterprise resource planning (ERP) systems; financial and human resources. Additionally, an IT strategic plan is under development which is anticipated to provide guidance for IT investment.

EXPENDITURES

The total IT budget for 2021 is \$1,094,800. Personnel costs are slightly less than the prior year due to employee turnover. Materials and services are up approximately \$36,900, reflecting use of additional outside services. Subscription costs are increasing for many of the annual renewals, computer replacement costs are increasing as are the costs of other computer equipment. Some of this is due to scarcity of materials and rising fuel costs for all shipping involved. Scheduled replacement of desktop devices is programmed, approximately \$210,000, similar with the current fiscal year. Education for IT staff and cyber security training for all county users is also included.

CHANGES FROM PREVIOUS YEAR

ARPA funding is not used to offset scheduled replacement costs of devices or other hardware.

CHALLENGES

Recruiting technology professionals presently is very challenging. We have contracted with IT service firms to help insure system operation and integrity in the absence of permanent

staffing.

Network security is a big challenge. The IT department strives to create a reliable, modern, and secure network environment. What this looks like will need to be revisited regularly as technology changes so quickly.

Replacing computers on a 3-year schedule as we also secure the network through network policy and practice changes.

OPPORTUNITIES

The allocation of ARPA funding provides the County a tremendous opportunity to modernize its infrastructure and ERP systems at a much-accelerated pace, providing immediate return on investment.

Completing the strategic plan, with engagement of the senior management team, will help guide future IT investment.

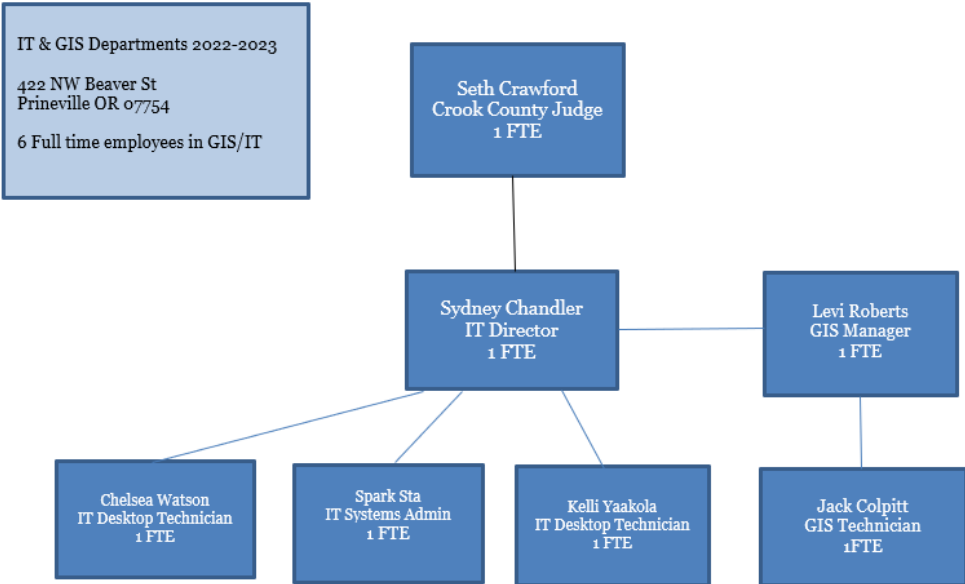
SUCSESSES/HIGHLIGHTS

- Increased network security by implementing Active Directory segmentation and complex passwords.
- Increased usage of 2 factor authentication and plan on increasing that piece of added security.
- Initiated the process of adding .gov as our email domain as a safety feature
- Completed our HIPPA audit and well underway on our CJIS audit.
- Moved the health department data to a HIPPA compliant device.
- The strategic plan is anticipated prior to June 30, 2022.

PERSONNEL

Four IT staff, including a director, senior technician and two support technicians are included in the proposed budget.

ORGANIZATION CHART (IT AND GIS)



PERFORMANCE MEASURES

Helpdesk responsiveness

BUDGET

Information Technology

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Revenue					
Intergovernmental					
Federal	-	111,443	-	-	-
State	42,029	43,014	-	3,000	-
Local	-	-	39,400	39,000	44,900
Internal Service	-	862,066	809,100	809,000	958,800
Transfers and Interfund	9,100	-	175,000	-	-
Licenses, Permits & Fees	-	11,625	40,000	35,000	35,000
Charges for Services	-	339	-	-	-
Total Revenue	51,129	1,028,487	1,063,500	886,000	1,038,700
Expenditures					
Personnel	236,097	286,131	356,900	277,000	351,300
Materials & Services	402,886	734,310	706,600	546,000	743,500
Capital Outlay	-	54,999	-	-	-
Transfers	-	-35,733	-	-	-
Total Expenditures	638,983	1,039,707	1,063,500	823,000	1,094,800

Outside Agency and Transfers (non-departmental)

SUMMARY

This department accounts for the funding of outside agencies and discretionary general fund transfers to County funds. General revenue that is not derived from departmental operations is accounted for in this department.

REVENUE

General revenues of the County not derived from General Fund department operations are reported here. These revenue sources are available to fund General Fund departments and provide supplemental funding via transfers to the Health Services Fund, Veterans, and Fairgrounds Fund. Major sources include taxes (\$3.533 million); property taxes (\$2.33 million), in lieu of tax payments (\$1.03 million), transient room taxes (\$170,000); intergovernmental (\$5.5 million) including Federal PILT (payment in lieu taxes, \$1.5 million), ARPA (\$2.375 million), State allocation of ARPA (\$1.5 million) and state shared revenues (\$118,000), and licenses, permits & fees (\$50,000), miscellaneous (\$28,000) and interest income (\$50,000).

The ARPA related funds total \$6.2 million, \$2.325 million in fiscal year 2022 and \$3,875,000 in fiscal year 2023.

EXPENDITURES

Materials and services of \$225,000 include funds for outside agencies; Soil & Water Conservation District (\$15,000), Crook County Foundation (\$5,000), City of Prineville for the Plaza maintenance, USDA – Animal Control (\$54,000), Mediation (\$20,000), Watershed (\$40,000), Crooked River Concept (\$45,000) and Humane Society of Ochocos (\$36,000). All amounts are similar to prior year actual or budgeted amounts.

Transfers out include pass-throughs to the City and Fire District of data center PILOT (\$746,100), and operating transfers to the Health Services Fund (\$731,000), Fairgrounds Fund (\$250,000) and Veterans Fund (\$210,600). The transfer to the Veterans Fund is increased to equalize funding to the Veterans consistent with statutory requirements. Future transfers to the Veterans Fund may be reduced slightly to maintain stable and consistent funding.

A schedule of ARPA revenue and spending is provided below. Transfers to the Sheriff's Office Fund (\$500,000 in fiscal year 2022 and \$1.0 million in fiscal year 2023), \$500,000 to the Facilities Fund and \$25,000 to the Museum in fiscal year 2022. Justice Center management costs of an estimated \$1.0 million are recovered during fiscal year 2022-2025. A one-time pay adjustment with an estimated cost of \$550,000 to property tax supported funds has been approved by the Court and will be paid in June, 2022. \$425,000 is allocated for an addition to

the budgeted COLA. Funding for enterprise resource planning (ERP) software is included (budgeted in the Human Resources department), with a balance of \$1.35 million allocated for information technology through December 31, 2024.

Lastly, \$500,000 of a state ARPA award will be transferred to the City for a joint road project and \$200,000 is budgeted for the Irrigation District.

Much of the ARPA funding is spent in many departments and funds, therefore project accounting will be used to account for the funds for reporting purposes.

ARPA funding

	FY 2022	FY 2023	FY 2024+	Total
Federal revenue	\$2,325,000	\$2,375,000		\$4,700,000
State revenue		1,500,000		1,500,000
Total	\$2,325,000	\$3,875,000		\$6,200,000
Spending				
Sheriff – vehicles	\$ 500,000	\$1,000,000		\$1,500,000
Facilities	500,000			500,000
Information technology		150,000	1,350,000	1,500,000
Justice Center management	300,000	300,000	400,000	1,000,000
Museum	25,000			25,000
Compensation - tax funds	550,000	425,000		975,000
City – joint road project		500,000		500,000
Irrigation District		200,000		200,000
Total	\$1,875,000	\$2,575,000	\$1,750,000	\$6,200,000

CHANGES FROM PREVIOUS YEAR

- Insurance previously expensed in non-departmental has been allocated to all County operations.
- Dues and registration fees have been moved to County Court (Administration)
- Miscellaneous operating supplies have been moved to approving departments.
- \$1.5 million in PILOT (from data centers) revenue and Liquor tax state shared revenue (\$140,000) is posted directly to the Sheriff’s Office Fund, eliminating a transfer and moving the SO toward sustainable funding.
- Workers’ compensation premiums are fully allocated to departments.
- Operational transfer to Sheriff’s Office to fund operations is eliminated

PERSONNEL

There are no personnel in this department.

BUDGET

General Revenue - Outside Agency (non-departmental) Funding

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Revenue					
Taxes	9,328,118	4,413,953	4,595,450	4,598,000	3,533,000
Intergovernmental	1,736,869	3,392,905	4,082,000	4,127,000	5,503,000
Transfers and Interfund	223,378	58	-	-	-
Licenses, Permits & Fees	101,030	109,813	46,800	79,000	50,000
Charges for Services	11,345	25,740	-	-	-
Sale of Property	-	84,475	-	-	-
Miscellaneous	-	-	-	-	28,000
Interest	102,397	35,350	30,000	32,000	50,000
Total Revenue	11,503,137	8,062,294	8,754,250	8,836,000	9,164,000
Expenditures					
Outside Agency					
Materials & Services	1,274,998	1,433,555	395,600	316,000	225,000
Transfers and Other	557,328	4,210,761	3,357,750	3,038,800	1,937,700
Total Outside Agency	1,832,326	5,644,316	3,753,350	3,354,800	2,162,700
ARPA					
Transfers and Other	-	-	-	1,025,000	1,700,000
Total Expenditures	1,832,326	5,644,316	3,753,350	4,379,800	3,862,700
Revenue less Expenditures	9,670,811	2,417,978	5,000,900	4,456,200	5,301,300

General Fund Contingency

Road Fund



MISSION

The Crook County Road Department will strive to keep the county-maintained roads of Crook County safe and passable at all times of the year and in all weather conditions.

MANDATED SERVICES

Per ORS chapter 368 the Road Department is required to:

- Use County Road funds only on County Maintained Roads
- County Road Department is required to maintain accurate records of expenditures of all funds used on County Maintained Roads. We were also mandated this year to start reporting conditions of roads per HB2017. This is a mandate so that we can receive our state funding package
- The County Road Department shall comply with the standards set forth by the State of Oregon or by its adopted standards, The County Road Manual (done by AOC), and set forth by the State Fire Marshal

It should be noted that there are many other regulations that pertain to the County Road Department. These are under Chapter 368 of the Oregon Revised Statutes but the ones that are named above are the ones that are the most important to day-to-day operations of the department.

SUMMARY

The Crook County Road Department is responsible for building and maintenance of Crook County Maintained Roads. Many other County roads exist that are not maintained by the County but are established as Local Access Roads.

Crook County Road Department has 472 miles of road to maintain. Approximately 230 miles of these roads are paved and 242 are gravel. The Road Department generally blades the gravel roads in the spring and in the fall. Our paved roads are maintained using a pavement management system and are generally chip-sealed at least every seven years and overlaid as needed.

Crook County has 111 bridges to maintain, along with 1,676 culverts, 2,634 signs, and 5 railroad crossings.

Crook County uses a pavement management system to maintain its paved roads. This is a combination of management software and boots on the ground. We use a “best first” system of management because if we keep our good roads in good repair it costs much less to keep them good. Our bad roads will be bad and will cost essentially the same to repair. Keeping a good road in repair cost approximately 1 to 5 dollars a square foot to maintain. A road in bad shape costs about 20 dollars a square foot to repair. The pavement management system grades roads on a 0-100 scale with a goal of keeping roads at 70. This year our Pavement Condition Index is at 81 overall which is in the 95 percentile for the State.

RESOURCES

In developing the Crook County Road Department budget, we look at keeping our assets balanced with the work that we are going to do for the year. We have policies that are set by the County to ensure the safety of the driving public that we are mandated to do such as snow plowing. Beyond that, we try to do projects that are needed but try not to dip into reserves.

The Crook County Road Department relies on 2 major funding sources. One is the motor vehicle revenues, paid to the County for every vehicle registered in the County. In 2018, the state passed Bill HB2017 that will increase Crook County's funding by approximately \$400,000 the first year, and more in coming years. It is anticipated that within 2 years funding will be at the 2016 level. However, we did see a decrease in funding this year due to the COVID 19 pandemic.

The second major source historically has been through forest receipts. This is the Rural Schools funding. This funding source is sporadic, but we will see it this year. Subsequent years are being discussed. The Federal Government does Timber Sales, but this is a fraction of the funds that we have seen historically.

EXPENDITURES

Out of the resources available, the Road Department would like to set aside reserves of a minimum of **\$13,603,000 (budget is \$13,719,400)**. The proposed budget includes:

Personnel **\$1,832,800**; Materials & Services; **\$3,186,800**; and capital outlay for road improvements and vehicles and equipment are **\$5,112,000**. Due to increased inflation risk and significant capital outlay projects the contingency is increased to \$1.0 million.

Road Maintenance. The biggest expenditure is the maintenance of our roads. The Road Department spends on average \$600,000/year in chip seals. It spends another \$500,000/year in asphalt to patch and overlay our County Maintained Roads.

Rock Stockpile. We have depleted our rock over the last 13 years and are having to crush rock to bring stockpiles back so we can keep our gravel roads in good repair. By crushing \$500,000-worth per year for the next 3 years, our stockpiles will reach a more easily sustainable level.

Snow Removal. The Department has been budgeting \$150,000 per year in contract services and de-icing materials. We spend another \$100,000 per year in man hours and sanding.

Fuel. We have been budgeting \$200,000 per year in fuel and it fluctuates with the price of fuel.

Bridges. The Road Department has been spending less than \$50,000 per year on bridge maintenance but we have many bridges that are not on the national bridge registry because they are less than 20' in length. This means that all of the small bridges are our financial responsibility. Many of these bridges are in major need of upgrades. When these bridges are replaced the Road Department plan is to construct them to a length that will get them on the national bridge registry so that they will in the future be eligible for grant funds for maintenance and replacement.

Personnel. The Road Department currently has 19 FTE's. Due to cutbacks in timber receipts over the years, we are down from 25 FTE'. We are dealing with the same or greater workload with fewer personnel.

CHALLENGES

Crook County Road Department has a big challenge ahead. The Rural Schools funding (Federal Timber Sales) that has helped sustain Crook County's roads for years is unstable. This has in recent years been approximately \$1.5 million per year. Without this funding the County will have to dip into its reserves and or identify other resources to maintain the same level of service. If not, some of these services will need to be scaled back. We downsized our crew some years ago when this funding was cut back. Our present staffing is adequate to sustain our maintenance efforts.

OPPORTUNITIES

Crook County Road Department is always looking for funding opportunities. We have applied for six grants and received four in the past five years. The Road Department will continue to

seek new funding opportunities. This year we have applied for an additional three grants from a new funding source called RAISE 2022.

SUCSESSES/HIGHLIGHTS

Crook County Road Department over the last year has had many success stories. The following are the projects that were completed:

- The Road Department chip sealed 20 miles of County maintained road on a variety of roads west of Prineville called the flats. This includes Camp Creek Road
- Crook County did 1 large crushing project to obtain rock for our gravel roads. This was done at the Jagi Pit on Camp Creek Road.
- Snow removal is always a large part of our budget. We had a fairly light winter but most weeks we had overtime because of icing at night and on weekends.
- Crook County Road Department is also working on plans for a bridge replacement on Weigand Road. The Road Department received a grant for the design and construction of the bridge and is in the final stages of design. This bridge should be constructed in the 22/23 budget cycle.

PERSONNEL

The Road Department had 1 senior staff retire this year. Six to eight will retire in the next 2 to 4 years. Replacements will be hired, but a great deal of expertise will leave the department with these departures.

BUDGET

Road Department Fund

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Resources					
Beginning Fund Balance	360,480	16,282,924	16,283,000	16,379,000	15,970,000
Revenue					
Intergovernmental	3,648,640	3,781,442	5,985,000	4,239,000	8,704,000
Transfers and Interfund	559,340	105,452	-	-	-
Licenses, Permits & Fees	22,184	25,361	17,000	25,000	21,000
Charges for Services	35,840	24,363	6,000	207,000	6,000
Sale of Property	6,600	14,300	40,000	17,000	-
Interest	279,191	132,427	250,000	73,000	150,000
Total Revenue	4,551,795	4,083,345	6,298,000	4,561,000	8,881,000
Total Resources	4,912,275	20,366,269	22,581,000	20,940,000	24,851,000
Expenditures					
Personnel	1,673,632	1,731,070	1,806,900	1,734,000	1,832,800
Materials & Services	1,746,189	2,062,653	3,651,000	2,886,000	3,186,800
Capital Outlay	196,018	193,376	2,789,000	350,000	5,112,000
Transfers	237,120	-	-	-	-
Contingency	-	-	158,300	-	1,000,000
Total expenditures	3,852,959	3,987,099	8,405,200	4,970,000	11,131,600
Reserved for future expenditure			14,175,800		13,719,400
Total expenditures and other requirements	3,852,959	3,987,099	22,581,000	4,970,000	24,851,000
Ending fund balance	1,059,316	16,379,170	14,175,800	15,970,000	13,719,400

Special Transportation Fund

SUMMARY

The Special Transportation Fund accounts for federal and state special transportation programs. Generally, the County enters into intergovernmental agreements with Central Oregon Intergovernmental Council (COIC) to perform the services.

RESOURCES

Federal and state program and grant funding is awarded periodically to the County. COIC is often the lead agency that seeks the funding to perform various services, such as transportation for seniors and inter-city transportation.

EXPENDITURES

Contract services via COIC in the amount of anticipated grant funds and a processing administrative fee are budgeted.

CHANGES FROM PREVIOUS YEAR

Anticipated program activities were significantly scaled back due to the pandemic. COIC expects programs to be expanded in fiscal year 2023. A contingency is budgeted with a majority of the anticipated beginning fund balance (carryover of funds).

BUDGET

Special Transportation Fund

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Resources					
Beginning Fund Balance	1,440	286,263	376,000	435,000	603,000
Revenue					
Intergovernmental	384,022	323,910	342,700	389,900	393,000
Interest	2,995	3,590	3,600	3,000	4,000
Total Revenue	387,017	327,500	346,300	392,900	397,000
Total Resources	388,457	613,763	722,300	827,900	1,000,000
Expenditures					
Materials & Services	100,194	178,522	722,300	224,900	402,000
Contingency	-	-	-	-	598,000
Total Expenditures	100,194	178,522	722,300	224,900	1,000,000
Ending Fund Balance	288,263	435,241	-	603,000	598,000

Community Development

MISSION

To facilitate growth and development in a manner consistent with the communities' vision for Crook County through the coordinated services of the Building, On-Site, and Planning Divisions.

SUMMARY

The Community Development Department's 2022-2023 Fiscal Year Budget is a conservative effort to limit new or increased expenses, while trying to account for inflation and increased staffing costs. CDD is not seeking the addition of any full-time employees for the upcoming fiscal year, although we may restructure a couple of positions to increase efficiencies and provide an opportunity for professional development. The Department does not have any large capital expenses planned, except for the regular replacement of vehicles for building inspectors and the county sanitarian.

RESOURCES

Revenue is generated almost exclusively from fees, including plan review, building permit fees, and planning fees.

EXPENDITURES

The Department's primary expenses are personnel related. Other significant expenses include internal service fees, rent paid to the County for its offices, vehicles, and office related expenses (office supplies, printers, etc.).

CHANGES FROM PRIOR YEAR

The Department is not anticipating any significant changes from FY 2022, except for paying rent to the County as stated above. As noted, we are not planning to add any full-time employees, although we do hope to fill a couple of open positions. We will use contract services more heavily for building plan review under our IGA with Jefferson County. We also may incur additional personnel expenses related to the restructuring noted above. As also noted above, we anticipate purchasing at least three more vehicles during FY 2023.

CDD did eliminate one position (Address Tech) and expects to coordinate with the GIS Department for that service. So, we will see a decrease in personnel costs, but most likely an increase in the fee we pay GIS.

Included in the budget is funding for a transportation system plan (TSP) update and system development charge study (\$200,000) and a fee study and a “tail” analysis, \$50,000. The TSP update is needed to include major road improvements not included in the 2017 plan that impact the system as well as provide the necessary information to support the potential implementation of system development charges (SDCs) as a resource to construct capacity enhancing projects. The TSP may be eligible for grant funding; however the timing of the project may be delayed. Both the TSP and the SDC study are recoverable/inclusive in the SDC fee. The tail analysis will evaluate the anticipated personnel costs to complete the inspections associated with fees collected from the data centers and other major projects that require several years to complete.

HIGHLIGHTS

As noted, we are trying to stay in line with prior year budgets and do not anticipate significant changes.

CHALLENGES

For budgeting, inflation and accounting for increased personal costs is a challenge. The Department also needs to balance its need for providing critical services to the public while also conservatively planning for personnel additions to avoid budget constraints should there be a recession or downturn in development.

In the coming FY, we expect several large development projects to impact CDD. These include two large apartment complexes inside city limits that will take significant staff time for building inspectors. Additionally, there are large planning applications pending or expected, including destination resort and solar projects that will take significant planning staff time, and if approved will lead to significant staff resources for the building division. And of course, the data centers continue to use significant staff resources from the building division. In addition to large projects, while there has been a slight downturn in application activity compared to this time last year, we continue to see an large number of land use applications and building permit applications for smaller development projects, including high numbers of new single-family dwellings, requiring on-site, building, and planning staff resources.

OPPORTUNITIES

The unprecedented growth in Crook County of the last couple of years allows CDD to maintain its reserve fund and plan for an eventual downturn in development. To do so requires conservative budgeting to avoid overextending. The Department expects to adopt a Strategic Plan for the next 3-5 years during FY 23. This will create an opportunity to identify how well positioned the Department is to withstand a downturn as well as identify opportunities to add staffing as necessary to improve services. The above noted fee study and tail analysis will aid in preparing the Strategic Plan.

SUCSESSES

CDD has been able to maintain quick turn around on development applications, from planning, building, and on-site. We've been able to do so without adding staff resources. As noted, the County is currently in a phase of unprecedented development (at least as far as the number of on-site, building, and planning applications goes). CDD staff has done a tremendous job continuing to provide excellent service to our customers and the County.

PERSONNEL

The Department's Operations Manager plans to retire at the end of calendar year 2022. We have started planning for that departure and have a succession plan in place.

The Planning Division may look to convert a planning permit tech into an assistant planning position to assist with the review and processing of site plan review applications. This will free up experienced planners to work on larger applications and long-term planning needs. The challenge will be ensuring we have the resources to continue intaking applications efficiently.

The Building Division will look to fill out its roster and utilize Jefferson County for plan review as needed. The Building Division is also looking to bring in a couple of retired inspectors to assist with training newer inspectors.

PERFORMANCE MEASURES

Currently our primary performance measure is to track permit and planning applications to ensure timely review. We are in the initial stages of putting a group together to prepare a Strategic Plan for CDD that will identify more specific performance measures (e.g., setting goals for application turnaround and a way to track that). The Strategic Plan will also identify long term goals for the Department, which may include succession planning and comprehensive plan updates.

BUDGET

Community Development Fund

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Resources					
Beginning Fund Balance	-	-	3,400,000	6,480,000	10,676,600
Revenue					
Intergovernmental	-	853,246	-	-	-
Transfers and Interfund	-	538,861	-	-	-
Licenses, Permits & Fees	-	7,499,634	5,278,200	7,792,000	4,692,700
Charges for Services	-	25,646	2,500	11,000	8,100
Sale of Property	-	15,998	-	-	-
Interest	-	19,405	15,000	40,000	110,000
Total Revenue	-	8,952,790	5,295,700	7,843,000	4,810,800
Total Resources	-	8,952,790	8,695,700	14,323,000	15,487,400
Expenditures					
Building					
Personnel	-	1,095,150	1,676,350	1,403,000	1,847,500
Materials & Services	-	289,051	401,400	654,900	557,100
Capital Outlay	-	12,864	112,500	112,000	76,000
Total Building	-	1,397,065	2,190,250	2,169,900	2,480,600
Code Enforcement					
Personnel	-	-	-	-	92,900
Materials & Services	-	-	-	-	7,900
Total Code Enforcement	-	-	-	-	100,800
Electrical					
Personnel	-	313,200	433,500	352,000	539,800
Materials & Services	-	83,281	98,500	154,600	137,500
Capital Outlay	-	7,719	37,500	37,000	38,000
Total Electrical	-	404,200	569,500	543,600	715,300
On-Site					
Personnel	-	-	149,300	161,000	244,400
Materials & Services	-	-	50,900	58,000	77,100
	-	-	200,200	219,000	321,500
Planning					
Personnel	-	497,420	434,800	464,000	473,700
Materials & Services	-	168,900	149,000	249,900	427,200
Capital Outlay	-	5,146	-	-	-
	-	671,466	583,800	713,900	900,900
Contingency	-	-	5,151,950	-	2,100,000
Total Expenditures	-	2,472,731	8,695,700	3,646,400	6,619,100
Reserved for future expenditure					8,868,300
Total expenditures and other requirements	-	6,480,059	-	10,676,600	15,487,400
Ending fund balance		6,480,059	-	10,676,600	8,868,300

Clerks' Special Revenue Fund

SUMMARY

The Clerk's Special Revenue Fund consolidates the Clerk's notary, recording reserves, and archive accounts into a single fund.

RESOURCES

A portion of fees collected by the County Clerk are dedicated for specific uses, including notary, and recording fees.

EXPENDITURES

The County Clerk has proposed appropriating the funds for materials and services and capital outlay as presented.

CHANGES FROM PREVIOUS YEAR

No changes from the previous year.

BUDGET

Clerks' Special Revenue Fund

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Resources					
Beginning Fund Balance	202,299	191,854	227,000	229,000	239,000
Revenue					
Licenses, Permits & Fees	6,062	27,330	19,100	20,000	24,600
Transfers and Interfund	11,454	15,817	14,000	10,000	14,000
Interest	-	1,769	3,200	-	1,300
Total Revenue	17,516	44,916	36,300	30,000	39,900
Total Resources	219,815	236,770	263,300	259,000	278,900
Expenditures					
Personnel	-	-	-	-	10,400
Materials and Services	-	407	65,500	20,000	123,600
Capital Outlay	-	-	154,600	-	144,900
Total Expenditures	-	407	220,100	20,000	278,900
Ending Fund Balance	219,815	236,363	43,200	239,000	-

Video Lottery Fund

SUMMARY

This fund accounts for funding provide through Oregon’s video lottery.

REVENUE

Estimated receipts for fiscal year 2022 are 93% of fiscal year 2021 actual. The forecast for fiscal year 2023 of \$225,000 represents a slight increase.

EXPENDITURES

1/3 current year revenue to the Fairgrounds (transfer)	\$75,000
1/3 current year revenue to EDCO and the Chamber	\$75,000
1/3 of this amount (\$25,000) to the Chamber and 2/3 to EDCO (\$50,000)	
Fireworks funding	\$ 5,000
Available for other requests	\$70,000

Contingency is budgeted to address revenue shortfalls and or one-time funding requests.

CHANGES FROM PREVIOUS YEAR

Increased funding to the Fairgrounds (from \$60,000) and similar proportional increases to the Chamber and EDCO.

BUDGET

Video Lottery Fund

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Resources					
Beginning Fund Balance	-	-	124,700	256,000	319,000
Revenues					
Intergovernmental	-	238,543	180,000	222,000	225,000
Interest	-	1,260	1,100	1,000	3,000
Total Revenue	-	239,803	181,100	223,000	228,000
Total Resources	-	239,803	305,800	479,000	547,000
Expenses					
Materials & Services	-	48,000	245,800	100,000	150,000
Transfers and Other	-	(64,289)	60,000	60,000	75,000
Contingency	-	-	-	-	322,000
Total Expenditures	-	(16,289)	305,800	160,000	547,000
Ending Fund Balance	256,092	256,092	319,000	319,000	319,000

Health Services Fund

VISION

Health and safety for everyone in Crook County

MISSION

Crook County Public Health strives to provide fair opportunity for those in our community to achieve their full health potential.

SUMMARY

Crook County Health Department (CCHD) provides public health services that benefit residents and visitors county-wide. Disease monitoring, prevention, and control; food and consumer safety; assuring clean indoor air and safe drinking water; providing education about healthy lifestyles and health risks; and rapidly responding to emergency threats are public health activities that touch the lives of everyone in Crook County. When prevention efforts are successful, problems often do not arise so many people may not recognize the impact of the public health system.

When conducting work across programmatic areas, CCHD strives to maintain foundational capabilities that include:

- Leadership and organizational competencies: provide leadership and direction to support health improvement through functions such as management and administration, workforce development, information technology, performance management, quality improvement, and financial management.
- inequities that impact health so that communication, programs, and services are provided in a manner that is acceptable and appropriate.
- Community partnership development: foster and maintain relationships with partners to improve the health of Crook County residents
- Assessment and epidemiology: monitor the health of Crook County residents to understand the causes of and contributors to disease, injury, and premature death.
- Policy and planning: developing and implementing policies and plans necessary to protect and promote health.
- Communications: communicate effectively with the public and a wide variety of partners about health issues and the programs and services provided by CCHD.
- Emergency preparedness and response: protect the public by preparing for and responding to the health aspects of natural and human caused emergencies.

Public Health Foundational Programs are:

- Communicable Disease Control
- Prevention and Health Promotion

- Environmental Health
- Access to Clinical Services

Crook County Health Department is located in Prineville and provides outreach services to Post, Paulina, and Mitchell (Wheeler County WIC). Crook County Health Department is co-located with Mosaic Medical and integrates services with Mosaic, St. Charles Health System, BestCare Treatment Services, and Advantage Dental along with other partners. The Crook County Human Services building houses the CCHD prevention programs and is co-located with Crook County IT and Veteran Services.

RESOURCES

The Health Services Fund has an estimated beginning fund balance of \$2.81 million and current year estimated revenue of \$2.95 million, for total resources of \$5.8 million. Federal and state revenue of \$1.5 million (50.6% of current year revenue, 40.2% of current year expenditures). Other major revenue includes General Fund support of \$731,000 (25% of current year revenue, 20% of current year expenditures) and charges for services of \$513,600 (17.4% of current year revenue).

EXPENDITURES

Current year expenditures total \$3.7 million; \$2.35 million (63%) in personnel and \$1.36 million (37%) in materials and services, including \$619,500 for internal service charges for facilities costs (\$170,000), finance (\$89,000), legal (\$39,000), human resources (\$64,000), administration (\$57,000) information technology and geographic information services (\$201,000).

CHANGES FROM PREVIOUS YEAR

There are no significant changes from fiscal year 2022.

HIGHLIGHTS

Family Connects

Crook County Health Department has launched a new nurse home visiting program that offers support to all families with newborns. The program supports parents by linking nurses, community resources and families to nurture and support.

Women Infants and Children (WIC)

Despite not being able offer services in person, the WIC team at Crook County Health Department has served an average of 519 families each month since July 2021.

Public Health Interns

Workforce development is a priority in public health and one of the ways Crook County Health Department is making progress in this area is by partnering with Central Oregon Community College and Oregon State University to provide internships to Associates, Bachelor, and Master level students. Last year, two interns completed 500 internship hours with the department and completed work to improve overdose prevention and response services.

Pandemic Response

Crook County Health Department continues to be the lead responding entity to the pandemic in Crook County. We partner with St. Charles Health System, Mosaic Medical, County Emergency Management and first responders, Crook County School District, BestCare Treatment Services, Oregon Health Authority, Latino Community Association, Thrive, Central Oregon Disability Services Network, and numerous other stakeholders to ensure ongoing support to our community in response to COVID-19.

CHALLENGES

Staffing

Crook County Health Department is significantly understaffed. In June of 2021, CCHD had 24 full-time, seven (7) part-time, four (4) on-call, and two (2) student employees. As of April 2022, CCHD has 11 full-time, six (6) part-time, and six (6) on-call employees. Recruitment for positions that require postsecondary education, licensure, certification, and/or specialty experience has proven difficult in the current job market.

Pandemic Response

The ongoing response to COVID-19 has been dynamic, requiring staff to shift programmatic priorities and ramp up or down their efforts throughout the year. This is especially challenging when short staffed.

Unstable and Inadequate State and Federal Funding

The primary challenge for public health has been and continues to be instability of state and federal funding. State funding for most programs has not kept pace with increased need and demand. The department writes grants and creates partnerships to leverage funding opportunities. The department has improved the ability to recoup charges through OCHIN and contracting with insurance companies, although staffing issues this year have resulted in billing delays.

OPPORTUNITIES

Workforce Development

Ongoing development of internship programs at the local is an opportunity to support and expand current programming, adding capacity and professional development opportunities for

current staff. Future opportunities at the regional and state level are being discussed to support job rotations and certification for current and new staff in the field.

Partnerships with Community Based Organizations

There are several organizations interested in public health and that are building their capacity to provide public health services. These are excellent opportunities to leverage funding and expertise in the community to support the work our department is accountable for.

Public Health Modernization

Oregon legislature invested a record amount of funds in public health last session. While this investment still does not meet the need that allows all local public health authorities to offer equitable baseline services across the state, it is positive progress. The way that Public Health Modernization was written into law, by maintaining local County investment in public health, the legislature will eventually contribute matching funds to that local investment.

SUCSESSES

Billing Improvements

After going several months without a staff member to manage billing and coordinate with insurance companies, Crook County Health Department established a contract with OCHIN Billing Services. Working with OCHIN is resulting in significant streamlining of processes and increased efficiencies in billing and coding.

Local Clinical Coordination

The COVID-19 pandemic has emphasized need for increased coordination and collaboration among clinical providers in Crook County. Regular (weekly or bi-weekly) calls have been established between the Health Department, St. Charles Prineville, and Mosaic Prineville to identify needs, barriers, opportunities, and to information share with the goal of improving services and access in Crook County. This coordination has expanded beyond pandemic response and will continue indefinitely.

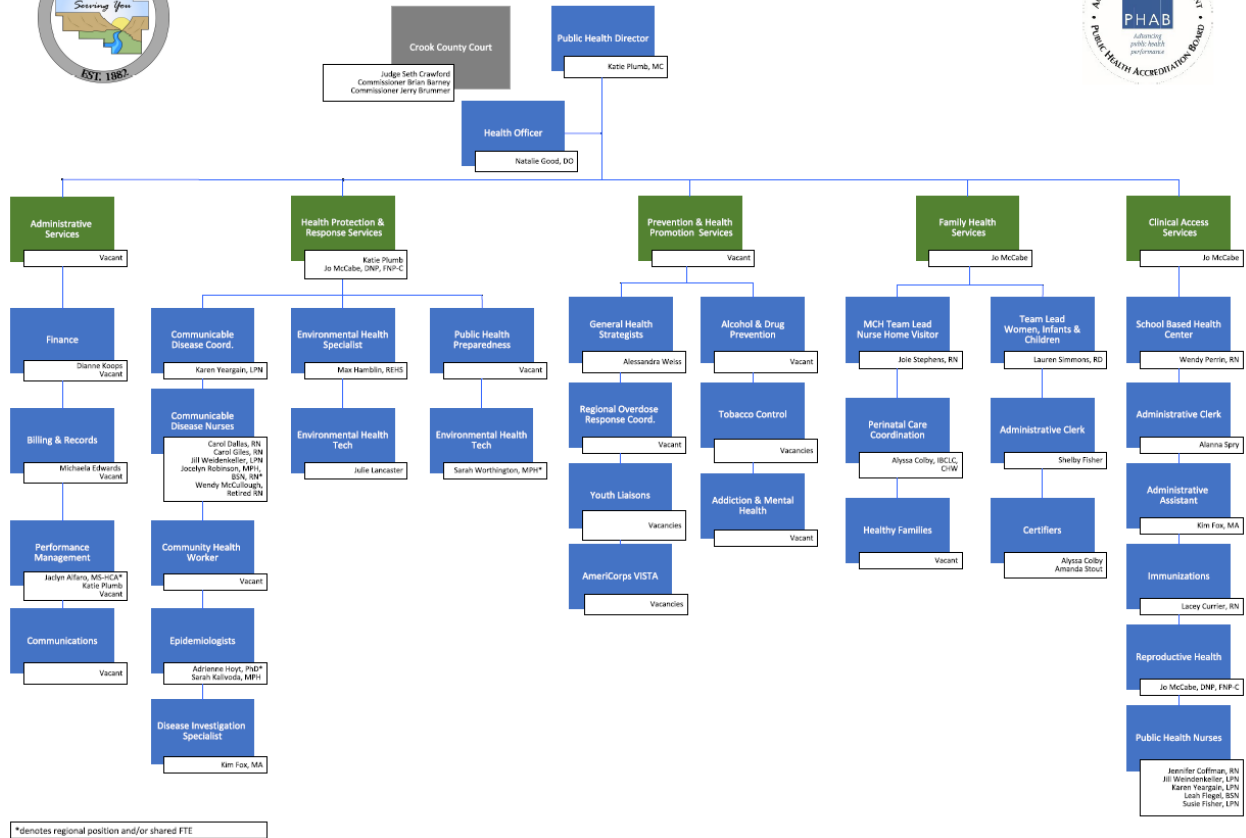
Pandemic Response

Crook County Health Department has worked to coordinate weekly rapid testing services, mobile vaccination clinics, monoclonal antibody and other treatment services. Local coordination to ensure these services has made a significant difference in availability. Many rural communities had to wait longer to receive these services and resources or did not receive them at all.

PERSONNEL








Crook County Public Health



PERFORMANCE MEASURES

Table 1. Public Health Accountability and Developmental Metrics

PART 1: ACCOUNTABILITY METRICS			
Health Outcome Measure	Local Public Health Process Measures		
 Communicable Disease Control			
Percent of two-year olds who received recommended vaccines	Percent of Vaccines for Children clinics that participate in the Assessment, Feedback, Incentives and eXchange (AFIX) program		
Gonorrhea incidence rate per 100,000 population	Percent of gonorrhea cases that had at least one contact that received treatment	Percent of gonorrhea case reports with complete priority fields	
 Prevention and Health Promotion			
Percent of adults who smoke cigarettes	Percent of population reached by tobacco-free county properties policies	Percent of population reached by tobacco retail licensure policies	
Prescription opioid mortality rate per 100,000 population	Percent of top opioid prescribers enrolled in the Prescription Drug Monitoring Program (PDMP) Database		
 Environmental Health			
Percent of commuters who walk, bike, or use public transportation to get to work	Local public health authority participation in leadership or planning initiatives related to active transportation, parks and recreation, or land use		
Percent of community water systems meeting health-based standards	Percent of water systems surveys completed	Percent of water quality alert responses	Percent of priority non-compliers resolved
 Access to Clinical Preventive Services			
Percent of women at risk of unintended pregnancy who use effective methods of contraception	Annual strategic plan that identifies gaps, barriers and opportunities for improving access to effective contraceptive use		
PART 2: DEVELOPMENTAL METRICS			
Health Outcome Measure	Local Public Health Process Measure		
 Access to Clinical Preventive Services			
Percent of children age 0-5 with any dental visit	Not applicable		

BUDGET

Health Services Fund

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Resources					
Beginning Fund Balance	1,522,406	1,715,619	2,141,050	2,673,000	2,810,000
Revenue					
Intergovernmental	1,280,129	3,213,879	1,646,397	1,548,000	1,591,800
Transfers and Interfund	13,122	1,124,996	887,650	888,000	742,200
Licenses, Permits & Fees	3,590	76,936	77,500	93,000	80,100
Charges for Services	413,348	720,375	700,106	485,000	513,600
Donations/Contributions	21,214	129	200	-	200
Interest	-	12,882	12,000	12,000	20,000
Total Revenue	1,731,403	5,149,197	3,323,853	3,026,000	2,947,900
Total Resources	3,253,809	6,864,816	5,464,903	5,699,000	5,757,900
Expenditures					
Health Department					
Personnel	28,980	484,841	518,000	288,000	507,600
Materials & Services	35,505	625,525	1,014,400	540,000	625,300
Total Health Department	64,485	1,110,366	1,532,400	828,000	1,132,900
Grant-Funded Health Programs					
Personnel	1,133,739	1,583,927	2,283,829	1,382,000	1,761,600
Materials & Services	343,304	565,721	1,506,824	536,000	719,400
Total Grant-funded Health Programs	1,477,043	2,149,648	3,790,653	1,918,000	2,481,000
Environmental Health					
Personnel	-	78,184	78,100	81,000	83,600
Materials & Services	-	18,342	25,750	24,000	13,800
Total Environmental Health	-	96,526	103,850	105,000	97,400
Transfers	19,637	835,490	38,000	38,000	-
Contingency	-	-	-	-	2,046,600
Total Expenditures	1,561,165	4,192,030	5,464,903	2,889,000	5,757,900
Ending Fund Balance	1,692,644	2,672,786	-	2,810,000	2,046,600

Mental Health Services Fund

SUMMARY

The Mental Health Services fund accounts for contracted services via a pass through of federal, state and insurance monies.

REVENUE

Federally funded capitation payments are made to Crook County as the Community Mental Health Provider (CMHP) via a mutually agreed upon contract with PacificSource. The County contracts also with the State of Oregon through Department of Human Services (DHS) and Oregon Health Authority (OHA) for developmental disabilities and some indigent services for mental health and addiction treatment. A small mental health tax apportionment from the state is also used for the program.

EXPENDITURES

All expenditures are pass through to BestCare Treatment Services dependent on the resources noted above.

CHANGES FROM PREVIOUS YEAR

No changes from the previous year.

BUDGET

Mental Health Fund

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Resources					
Beginning Fund Balance	-	7,286	8,000	10,000	-
Revenue					
Intergovernmental	1,728,279	3,084,096	3,290,000	3,959,000	4,070,000
Interest	975	1,371	1,400	1,000	-
Total Revenue	1,729,254	3,085,467	3,291,400	3,970,000	4,070,000
Total Resources	1,729,254	3,092,753	3,299,400	3,980,000	4,070,000
Expenditures					
Materials & Services	1,721,968	3,082,984	3,299,400	3,970,000	4,070,000
Total Expenditures	1,721,968	3,082,984	3,299,400	3,970,000	4,070,000
Ending Fund Balance	7,286	9,769	-	-	-

Surveyor Fund

SUMMARY

The County Surveyor Fund accounts for the activity associated with maintaining the County’s public land corners and surveying documentation. The Surveyor is an elected position, however, is not a County employee.

REVENUE

A portion of fees collected for every document recorded in the County Clerk's Office goes to this fund. Additionally, the County Surveyor receives review and recording fees for surveys submitted by registered land surveyors. Revenue varies with local real estate activity.

EXPENDITURES

Contractual services paid to the County Surveyor to review submitted surveys to ensure that the maps comply with state and local regulations. Kelso Land Surveying is utilized to search for the original monuments set by the Federal Government and to perpetuate those original positions. Crook County has an existing lease agreement in place with Kelso Land Surveying, LLC for the space used for surveying records.

Surveyor Responsibilities:

- Locate and re-monument original Federal Government public land corners.
- Review and record all surveys that are conducted in Crook County.
- Maintain survey maps, field books, corner restoration records and other items.

BUDGET

Surveyor Fund

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Resources					
Beginning Fund Balance	71,831	122,209	189,000	184,000	187,000
Licenses, Permits & Fees	78,374	124,247	80,000	99,000	90,000
Interest	1,637	1,353	1,300	1,000	2,000
Total Resources	151,842	247,809	270,300	284,000	279,000
Expenditures					
Materials & Services	29,633	63,668	48,100	97,000	106,700
Contingency	-	-	222,200	-	172,300
Total Expenditures	29,633	63,668	270,300	97,000	279,000
Ending Fund Balance	122,209	184,141	222,200	187,000	172,300

Library Fund

MISSION

Our knowledgeable and engaging staff will provide traditional and innovative resources and create welcoming spaces where everyone can experience the joy of learning and discovery.

VISION

The Crook County Library is relevant, accessible, and useful to our community. It is an environment where people come together for lifelong learning, enjoyment, and connection.

SUMMARY

The library provides access to physical and digital materials, offers programming for all ages, aims to increase access to technology, supports the local educational ecosystem, and fosters early learning and early literacy. Under the five pillars of our 20019-2024 strategic plan the library aims for outcomes that lead us to our vision for the future.

The library is comprised of two main teams: circulation and public services. Circulation staff serve library patrons at the service desk, process materials, and ensure that the building and grounds are well-kept. Public services staff select library materials, provide programs in and out of the library, develop community partnerships, work at the service desk, and answer patrons' research questions. A five-person Library Board of Trustees, appointed by the County Court, oversees and advises on library services, including helping guide the work of the Library Director and other staff.

The COVID-19 pandemic continued to impact library operations in the 2021-2022 fiscal year. We maintained library services at as high a level as possible via our curbside pickup plan, take-and-make programming, and ongoing excellent customer service. As we look ahead to the next fiscal year, our team is excited to get back on track with achieving strategic goals such as reaching underserved communities in Crook County. We are also recruiting to fill 2 open positions and look forward to filling a 3rd vacancy in FY 23 (see Challenges.)

RESOURCES

Funding for the Library comes primarily from the County's property taxes (\$1.36 million) with library fees making up less than 1% of the operating budget.

The library also oversees restricted and unrestricted monies coming from grants and donations. This includes financial support from The Friends of the Crook County Library, an independent 501(c)(3) nonprofit, and their gracious contribution to the library's programming and collections. We also receive grants from the State Library of Oregon and have the potential to receive a donation from Meta to support tech education and cultural programming. The library anticipates a starting balance of rolled-over grant funds totaling \$59,000 with expected new grant revenue of approximately \$22,000.

The public library contains the county law library, funded biennially by the state. We expect a payment of approximately \$21,000 this year with \$9,000 carried over from FY 22. 3.5% of the Library Director’s salary is paid by law library funds.

EXPENDITURES

The total of proposed expenditures for the library’s regular budget is \$1.471 million. Grant expenditures will be set by the terms of grants that are utilized in the fiscal year, for example Ready to Read, grants from the Friends of the Library to support library initiatives, etc. The Law Library expenditures can go up to \$30,000; most of the spending for the law library goes to subscription databases with other funds providing print materials and reference resources to support the professional legal community as well as the layperson.

CHANGES FROM PREVIOUS YEAR

One of the only areas to see change in our budget from FY 22 to FY 23 is in our collection development budget which has an overall decrease of \$3,000. After reviewing circulation statistics and overall publishing trends, we have reduced spending in some areas where digital services are overtaking physical materials (i.e. books on CD, music CDs.) Electronic resources such as our research databases and eBook/eAudio services through Overdrive and Hoopla are funded at a similar rate to last year. We have ceased subscription to one research database at a savings of \$2,000.

The library’s office supplies budget has been reset to its pre-pandemic rate of \$8,000, increased from FY 22 by \$3,000. While the library discovered some operational efficiencies, we anticipate the need to purchase some significant supplies related to circulation of library materials in FY 23.

SUCCESSES/HIGHLIGHTS

- Launch of new collections: Library of Things and Circulating Technology Kits
- Grants: the library received a grant from the Crook County Foundation’s Cultural Coalition to support cultural programming; the library received an ARPA grant facilitated by the State Library of Oregon to add Spanish-language content to our website, translation of major policy and procedure, and the installation of a digital signage system that offers bilingual and Spanish language information.
- We welcomed our new Teen Services Librarian who has been an incredible addition to our team
- We had a highly successful summer reading program in 2021 where residents of all ages participated to earn prizes and engage with the library
- We offered a winter reading program that was also a fun addition to our services
- We continue to cross-train staff to maximize workflows and ensure that all tasks can be completed with quality at the library
- Increased engagement via our social media platforms with regular postings

- Held library card drives for area schools and in general saw a significant upswing in new library accounts
- Added notary services

CHALLENGES

- Pandemic impacts on patrons and staff

We anticipate steadily increasing numbers of visitors and circulation numbers as library patrons return with the waning of the pandemic. Patrons who were opposed to mask mandates and didn't visit the library in person have already begun to return. Staff well-being is on the increase as the stress of working in a public arena through the pandemic is lessened.

- Staffing / Hiring Pause

By the end of calendar year 2021 the library was down 1.65 FTE including one management position and one part time library technician position. This led to the Library Director working two management positions and other staff shifting their workflows and, in some cases, de-prioritizing core job functions to ensure continued excellent frontline services. Staff continued to flex as we lost one additional .5 FTE library aide. We are currently recruiting for the 1.65 FTE positions and will hire for our final vacancy in the new fiscal year.

OPPORTUNITIES

- Return of in-Person programming

Librarians returned to offering in-person programming and limited outreach in January 2022. This was a boon to both staff and patrons who were excited to get back to some of our normal operations.

- Nontraditional Collections

Thanks to grant funding we launched two new special collections: a Library of Things in our children's area where we circulate building and robotics kits to encourage STEAM exploration by youth and families and circulating technology kits. The kits contain a WiFi hotspot and some have a laptop or tablet. This project aims to bridge the digital divide and increase access to WiFi, which year by year becomes more of a universal need.

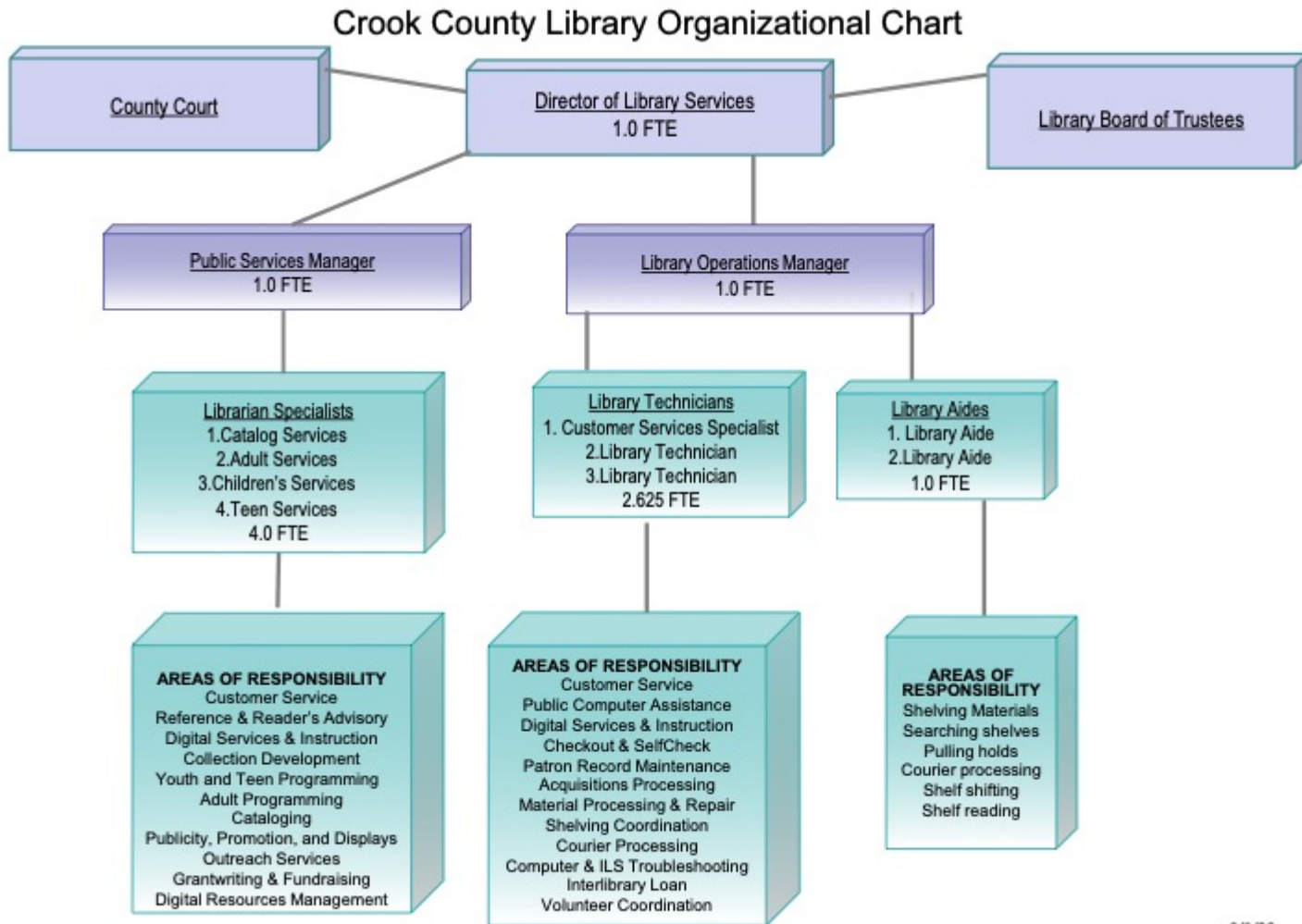
- Homebound Services

We launched our new homebound services delivery program called Words on Wheels. Library patrons who are unable to visit the library due to short or long-term disability are able to enroll in the program and receive library materials delivered to their home. This moves us toward our strategic goal of increasing library access to those who have been underserved

PERSONNEL

The FY 23 budget proposes the same level of staffing and services as the previous fiscal year. Positions that went unfilled in FY 22 have been approved for carryover into this budget cycle (Public Services Manager, Customer Services Specialist, Library Aide).

ORGANIZATION CHART



3/9/22

BUDGET

Library Fund

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Resources					
Beginning Fund Balance	58,200	110,669	554,000	718,000	713,000
Taxes	3,957	1,240,393	1,263,000	1,289,000	1,360,000
Intergovernmental	8,439	23,530	8,400	15,000	8,500
Transfers and Interfund	-	578,932	-	-	-
Licenses, Permits & Fees	-	20,151	31,500	5,000	27,500
Charges for Services	-	124	100	1,000	-
Donations/Contributions	111,951	5,022	58,000	9,000	14,000
Interest	1,587	7,030	7,000	4,000	6,000
Total Resources	184,134	1,985,851	1,922,000	2,041,000	2,129,000
Expenditures					
Library					
Personnel	-	625,506	729,600	640,000	748,400
Materials & Services	-	569,063	623,700	616,000	653,900
Library Grants and Donations					
Materials & Services	44,580	49,959	141,400	45,000	43,200
Capital Outlay	28,885	-	-	-	-
Law Library					
Personnel	-	3,413	3,830	4,000	4,100
Materials & Services	-	20,361	68,170	23,000	24,500
Contingency/Reserves	-	-	355,300	-	654,900
Total Expenditures	73,465	1,268,302	1,922,000	1,328,000	2,129,000
Ending Fund Balance	110,669	717,549	355,300	713,000	654,900

Sheriff's Office Fund



MISSION

The Sheriff's Office is the lead law enforcement agency in Crook County and dedicated to providing exemplary professional law enforcement services to the citizens of the county. The Sheriff's Office is led by the elected Sheriff, who has the statutory authority to organize the work of the Sheriff's Office and staff. The Sheriff is the chief executive officer and conservator of the peace of the county (ORS 206.010).

SUMMARY

Chapter 206 of the Oregon Revised Statutes sets the standards required by law as to the duties of the Sheriff. The required, or mandated, duties of the Sheriff are to maintain a county jail and provide civil process service. Other duties the Sheriff's Office provides are Concealed Handgun License issuance (CHL), Sex Offender Registration, Warrants, Local Supervisory Authority, Dog License issuance for both city of Prineville and Crook County residents. And we also offer a fingerprinting service.

The Sheriff's Office provides a number of services to the citizens of Crook County. Law enforcement services provided include: patrol, criminal investigations, corrections (Jail), community corrections (Parole & Probation), civil services, and courthouse security.

In addition to these services the Sheriff's Office also provides the following services: BOR Patrol, Marine Patrol, Emergency Management, Search and Rescue services, and citizen education services through our Sheriff's Citizens' Academy.

Crook County Sheriff's Office is responsible for all of the almost 3000 square miles inside the County's borders. This includes 472 miles of county roads and approximately 275 miles of State Highway. Crook County has a population of approximately 26,141 with a 2.27% growth rate in the last year. Crook County has seen a growth rate of 27.17% since 2010 (2021 United States Census data).

RESOURCES

The allocation of the County's property tax that is directed for use for the Sheriff's Office budget is set at \$2.51 per \$1,000 of assessed property value of the County. Additionally, effective with fiscal year 2023 \$1.5 million from the payment in lieu of taxes (PILOT) from the data centers is allocated to the Sheriff's Office (previously this revenue went to the General Fund and transfers were made to the SO) and the liquor tax of approximately \$140,000 has been transferred from the General Fund to the Sheriff's Office Fund – total redirected funding \$1.64 million. Fiscal year 2023 also includes a one-time transfer of \$1.0 million from the General Fund American Rescue Plan Act (ARPA) funding for vehicle replacement. This funding is in addition to \$500,000 transferred from the General Fund in fiscal year 2022 in ARPA related funding. This one-time funding will need to be factored into vehicle replacement costs going forward.

Total current year revenue for the Sheriff's operations is \$14.9 million, an increase of approximately \$1.8 million from fiscal year 2022. The additional funding brings the Sheriff's Office closer to sustainable funding. Incremental changes may be necessary in subsequent fiscal years.

EXPENDITURES

Sheriff's Office

This division performs all administrative functions of the Office of Sheriff as well as our law enforcement and civil operations and is our largest budget.

The proposed budget will include increases for personnel salary and benefits as per the Labor Contract and increased dispatch fees. It will also include overhead costs for administration, finance, human services, GIS and legal as well as occupancy costs and an allocation of liability insurance. The cost total for the Sheriff's Office, Community Corrections and the Special Services Division will be combined under the Sheriff's Office budget.

Jail

This is the Sheriff's Office second largest budget and covers the operation of our jail. The proposed budget for the next fiscal year will include capital outlay for a new jail van, and the debt service on the jail loan.

Costs effecting the Jail budget are personnel increases, which include contract increases, also additional meals and inmate supplies, increases in our medical services for the jail nurse and the jail doctor contract. Also included in the increase is the requested need for (at a minimal) two (2) additional Corrections Deputies. By increasing the Corrections Deputy number at least by two will help reduce the amount of mandatory overtime and help to reduce the impact of burnout to the deputies who are currently required to work additional hours each week.

The jail budget also includes overhead costs for administration, finance, human services, GIS and legal as well as occupancy costs and an allocation of liability insurance.



CHANGES FROM PREVIOUS YEAR

Understaffing

The Patrol Division continues to be unable to cover shifts 24 hours per day every day. We still have two days per week that do not have 24-hour coverage. The Jail Division is already doing four hours of mandatory overtime per Deputy every other weekend.

Needs this fiscal year:

- 1 additional patrol deputy (at a minimum)
- Creation of a Patrol Lieutenant position
- 2 additional corrections deputies (at a minimum)

Vehicles

Replacement of 12 patrol vehicles (Use of ARPA funds)

This will replace patrol vehicle that are way beyond patrol service life (Many are over 100,000 miles) and reduce vehicle maintenance costs as we spend a lot to keep these older vehicles operational.

Purchase of a new jail transport van (including up-fitting with a transport pod). Our transport van is beyond end of life and is a hazard for transporting people that are in our custody and care. The purchase of a transport pod for the van will allow for the retrofit of future vans for use with pod, thus reducing future costs during van replacement.

In keeping with our plan from last year, we need to purchase two patrol vehicles per year starting in FY 2024 to keep the fleet current.

CHALLENGES

Law Enforcement

- Staffing shortages
- Vehicle shortages
- Undersheriff overload of duties
- Need for multi-tiered supervision
- Hiring and retention issues
- BM 110 (decriminalizing drugs)
- Racial divisions
- Defund the police movement
- Oregon Legislature with anti-police legislation
- Staff leaving the State due to the political environment
- Assaults on law enforcement



Dispatch Fees

There is an increase in our Dispatch fees for FY22/23. We pay Dispatch fees to the City of Prineville as they provide Dispatch services to the Sheriff's Office. The increase is due partially to increased personnel cost and also for maintenance of our radio system infrastructure throughout the entire county. This is an essential service that is required for Deputies to be able to communicate with each other and with the Dispatch Center throughout the county, including the outlying areas. Included in these fees are the cost of maintaining our IT services for all of the Sheriff's Office Divisions including our MDT system and Mobile Audio Video system and Body Worn Camera system.

Vehicles

During an audit of our fleet last year, it was determined that we need to replace twelve (12) vehicles. These are in addition to the 7 that were replaced most in the past fiscal year. We also purchased a used vehicle for our criminal detective to use from a local dealership in Bend. We have temporarily left the detective position vacant due to staffing issues and the Sheriff is currently using the detective vehicle since the Sheriff's vehicle was re-



assigned to be used in patrol due to vehicle shortages in the patrol division.

By replacing 12 patrol vehicles using ARPA funds, we will have removed all the hazardous vehicles from the patrol fleet, thus reducing the cost of maintenance and the liability to the County. In order to remain a viable fleet, this will require the schedule purchase of a minimal of 2 patrol vehicle each year, starting in the 2024 FY.

Enforcement Staffing

It is difficult to attract and retain staff because we are a small county and an employee's financial livelihood cannot be met in some cases. As an example, we currently have two employees who are living in their travel trailers due to the inability to obtain affordable housing. This causes staff to leave our agency after being trained and they become marketable in the law enforcement field. This cost our agency a lot of money in training and employee turnover costs, including significant overtime.

Jail Staffing

Over the past year we have been able to increase our non-certified staff in the Control Room of the jail to a level that will allow us to now possibly certify the Jail Tech Deputies as certified Corrections Deputies. This will help relieve some of the burden to the Floor Deputies and help eliminate the mandatory overtime. This will increase our overall personnel costs in the jail, however, it will allow for more versatility when reducing the mandatory overtime and help to reduce the burnout of our employees, thus improving employee moral as well as improvement of health and mental well-being of our staff, thus increased retention of staff.

Upper Management Staff Wage Compression

Over the past several years the compression of wages between the upper level management staff and the Sheriff have become more of an issue to be aware of, and action is needed to remedy this situation. If action is not taken to rectify the discrepancy it will only be a short couple years until the Undersheriff's compensation will be equal to, or bypass, that of the Sheriff.

The cause for this is that the Undersheriff and other command staff get the same benefits as the rest of the staff. This included COLA increases, step-increases, certification pay and longevity pay. The Sheriff does not get any of these, other than the standard step increase each year. Certified law enforcement employees get certification pay each month based on whether they have either an intermediate or advanced certificate with the state of Oregon. The Sheriff holds an executive certificate, the highest certificate the state has, but does not get any compensation for that.

Recently the County Compensation Committee recognized this as a potential disparity for elected officials' compensation and have made certain recommendations to the County Budget Committee.

A possible remedy for this situation for elected officials would be if the budget committee

adopts the recommendation of the compensation committee. Another possibility, at least in the Sheriff's situation, if the Sheriff was to receive certification pay like all the other certified law enforcement in the Sheriff's Office. By approving either of these options would help to reduce the ever-closing gap between the Sheriff's compensation and that of the upper level command staff.

Rural Patrols

Studies show that a visual public safety presence in rural areas helps to deter crime in these areas. In order to be able to address these issues in the rural area in a proactive manner, we have to provide enough deputies to patrol these outlying areas in an attempt to deter criminal activity. The citizens who reside in the rural part of our county are taxpayers who help support the Crook County Sheriff's Office and deserve adequate coverage. Recently our office has handled an increase number of calls in the Paulina area due to cattle mutilation cases. This can tie up a deputy for several hours on one investigation, thus not being available for services in other parts of the county. Our rural area calls, although less in number than the rest of the county, they do tend to more serious type investigations, sometimes taking hours to complete and extended number of man-hours.

COVID-19.

Over the last year we continued to provide law enforcement services to the community. The staff of the Sheriff's Office has continued to be on the frontline during the past two years and have continued to maintain our normal patrol shifts, operated the jail and maintained office hours for civil and other services. Our staff have continued to report each shift for duty and have received no additional incentives for doing so. This at a time when many county employees received compensation to "work from home."

Due to the issues that COVID has brought forward into our society, it is now difficult to find employees who are willing to apply for a position unless we offer a hiring bonus. This has become the trend across our state and country. If I want to attract a qualified applicant, I must now offer a hiring bonus in order to get any applications. This has become a point of contention among the current employees who have been on the job since day one. They have not received any additional compensation for REMAINING on the front line. This has caused some rumors of staff looking for employment elsewhere as they can leave here and apply to other agencies and be able to receive a hiring bonus for doing so. Today's workforce does not prescribe to the long-term loyalty to a certain employer any longer. They tend to go where the money is to better support their families.

OPPORTUNITIES

24/7 Patrol

By fully funding the required budget, we are providing the opportunity to fully cover 24 hours per day on patrol in the county, every day. It also allows the Sheriff's Office to continue to assign a deputy to the Central Oregon Drug Enforcement team (CODE) who is assigned to the task force responsible for investigating and disruption/ dismantling of Drug Trafficking Organizations

operating in the Central Oregon Region. It will allow us to continue to assign a deputy as a criminal detective without having to draw resources from the Patrol Division. This investigator handles criminal investigation that are more complex and time consuming and assist patrol deputies with these sort of cases.

Recently it has become obvious that a redistribution of supervisor duties for the undersheriff position is needed in order to provide for better command and control of the Patrol Division. Currently the Undersheriff supervises the Patrol Sergeants in addition to all his administrative duties, which are extensive. We have been discussing the establishment of a Patrol Lieutenant position for a couple years now as we have been preparing for future growth. Due to recent events it has become a need that is immediate. Having spent time looking at our overall needs for the Sheriff's Office, we have determined that we can make this happen in FY 22-23 by using the funding for the currently budgeted jail sergeant position and one of the patrol deputy positions from FY 22-23. This would not increase our current budget request for FY 22-23 and we could then reestablish those positions in the future FY 23-24 budget.

Establishing this position now, will fit within our future plans as the Sheriff's Office grows with the community. It will allow for more direct management of the Patrol Division providing for mentorship of upcoming supervisors and will provide for effective succession planning into the future. Having this additional supervisor/ manager of the Patrol Division will be essential in risk management of the Patrol Division by having a more direct mentorship of subordinate supervisors.

Jail

Our proposed plan will allow for more staff to be available in the jail where we are at minimum staffing levels currently, which is requiring the use of mandatory overtime. This will increase our overall personnel costs in the jail, however, it will allow for more versatility when reducing the mandatory overtime and help to reduce the burnout of our employees, thus improving employee moral as well as improvement of health and mental well-being of our staff, thus increased retention of staff.

Vehicles

Purchase of twelve patrol vehicles and a jail transport van allows for the decommissioning of older less reliable and costly high mileage vehicles out of the Sheriff's fleet, thus reducing maintenance costs and liability to our budget and to the County.

Staffing Incentives/Hiring Bonuses/ Retention incentives

Offering hiring and retention bonuses will allow us a better opportunity to attract qualified experienced applicants. Offering retention incentives to employees who have been on the frontline throughout the COVID time, will show the employees they are valued by our agency and should help them to have equity with new applicants that are able to receive hiring bonuses.

SUCSESSES/HIGHLIGHTS

Office continues to remain open and is getting back to normal operations. Jail is still screening incoming clients as per our communicable disease protocols. We have had NO major breakouts of any illness during the past 2 plus years of the COVID restrictions. Our Jail staff have been extremely diligent in maintaining protocols in place to reduce the likelihood of any contagious disease spreading to the facility.

Airport compound

This property currently houses the Special Services Division; Emergency Management, SAR, Marine Patrol, an emergency operations center (EOC) and a backup 911 console. The EOC up-fitting is completed (mostly) and is currently in operation for meeting and training and can be immediately transformed into an EOC in times of an emergency. This is a huge benefit to the County and to the Sheriff’s Office. However, having said that, the addition of the Emergency Operations Compound has increased our cost due to the increase in the internal service fees.

Drones

The Sheriff’s Office was able to acquire 5 drones over the past year. Three of those are in use in SAR and two in Patrol. Operators/ Pilots have been/ or in the process of being trained and they have already been used on several different occasions on SAR missions and in law enforcement operations.

PERSONNEL

Our staff summary includes the following:

- Law Enforcement – All Certified Patrol Staff including Sheriff and Undersheriff
- Corrections – All Certified Corrections Staff including Jail Commander
- Community Corrections – All Certified Parole & Probation Staff including Director
- Administrative Support Staff – All other non-certified positions, including Emergency Management and Jail Nurses and Nurses Aid
- Part-Time/On-Call – All part-time/on-call staff; includes Court Security, Transport Tech, Work Crew, and extra help
- Seasonal Staff – All Seasonal staff; includes Marine and BOR staff

PERFORMANCE MEASURES

CALLS FOR SERVICE (CFS)		CASES TAKEN
2021	14,255	1,414 (COVID)
2020	15,338	1574 (COVID)
2019	14,609	1,682
2018	11,893	1,535
2017	12,572	1,663

2016	11,339	1,608
2015	8,082	1,469
2014	7,669	1,376

Sheriff's Office 2020 Case Load			
Number of Calls	Resulting Cases	Number of Deputies	Case per Deputy *
15,338	1,574	16	98

Sheriff's Office 2021 Case Load			
Number of Calls	Resulting Cases	Number of Deputies	Case per Deputy *
14,255	1,414	12	118

*The numbers are higher for each patrol deputy because these numbers include the criminal and narcotics detective whose caseloads are much different. It also does not address FMLA leave, maintenance training, or field training which in 2021 we had several deputies that were in FTEP during the year.

Average Response Time
The Sheriff's Deputies could travel 60+ miles to a call one time and two miles to the next call. To say an average response time is a half hour would not necessarily be accurate. The Sheriff's Office estimates that for priority one calls like a domestic violence case, a twenty minute or under response time is about normal.

Jail Stats			
Highest # in custody at any given time	Lowest # in custody at any given time	Average # in custody daily	Cost/Day /Inmate
54 (Aug. 22 & 27)	29 (Nov. 29)	35	\$80 (soon to be \$120)

Jail Stats			
New crimes/ Pre-trial AICs	Sentenced AICs	Parole & Probation Sanctions	Lodge for other jurisdictions
1,189	110	112	83

IN-CUSTODY MEDICAL COSTS FOR 2021

\$41,116

**ACCORDING TO THE CURRENT JAIL STATS REPORTING BY THE STATE, WE BOOKED MORE IN-CUSTODIES PER CAPITA THAN ANY OTHER JAIL IN THE STATE IN 2021.*

BUDGET

Sheriff's Office Fund

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Resources					
Beginning Fund Balance	-	-	2,481,000	3,270,000	2,724,000
Revenue					
Taxes	-	6,191,008	6,314,900	6,463,000	8,301,000
Intergovernmental	-	2,070,442	1,923,812	2,152,000	2,212,200
Transfers and Interfund	-	3,790,921	983,800	961,000	1,495,000
Licenses, Permits & Fees	-	203,124	155,250	140,000	94,700
Charges for Services	-	82,220	19,000	135,000	17,200
Donations/Contributions	-	5,561	2,700	20,000	2,200
Interest	-	27,805	25,000	18,000	10,000
Total Revenue	-	12,371,081	9,424,462	9,889,000	12,132,300
Total Resources	-	12,371,081	11,905,462	13,159,000	14,856,300
Expenditures					
Sheriff's Office					
Personnel	-	2,538,010	3,083,850	2,829,000	3,413,000
Materials & Services	-	1,423,932	1,564,500	1,266,000	1,810,600
Capital Outlay	-	300,909	40,000	120,000	840,000
Total Sheriff's Office	-	4,262,851	4,688,350	4,215,000	6,063,600
Jail					
Personnel	-	2,575,519	3,195,100	2,878,000	3,046,200
Materials & Services	-	942,461	1,060,600	1,029,000	1,263,200
Capital Outlay	-	-	-	-	160,000
Total Jail	-	3,517,980	4,255,700	3,907,000	4,469,400
Emergency & Special Services					
Personnel	-	194,768	250,900	228,000	263,600
Materials & Services	-	103,324	189,933	171,000	133,300
Capital Outlay	-	-	83,979	37,000	48,000
Total Emergency & Special Ser	-	298,092	524,812	436,000	444,900
Parole & Probation					
Personnel	-	857,392	912,650	877,000	930,500
Materials & Services	-	749,780	883,850	689,000	1,107,100
Capital Outlay	-	17,500	90,000	128,000	240,000
Total Parole & Probation	-	1,624,672	1,886,500	1,694,000	2,277,600
Transfers	-	(601,701)	183,200	183,000	-
Contingency	-	-	366,900	-	1,600,800
Total Expenditures	-	9,101,894	11,905,462	10,435,000	14,856,300
Ending Fund Balance	-	3,269,187	-	2,724,000	-

Veterans' Services Fund

VALUES

Virtue, Empathy, Trustworthiness, Selflessness, Fairness, Integrity, Respect, Service, Teamwork, "VETS FIRST"

MISSION

To serve Veterans' and honor their patriotism by providing services through leadership, advocacy, and strong community partnerships to enhance the health, welfare, and quality of life for all Veterans; regardless of rank or service.

SUMMARY

The Crook County Veterans' Service Office employs County Veterans' Service Officers (CVSO) that are accredited through the Oregon Department of Veterans Affairs (ODVA) through standards set forth by the U.S. Department of Veterans Affairs. The CVSOs develop claims for veterans, surviving spouses, the children of veterans, and members of the armed forces that are transitioning from military service. These claims require knowledge on complex medical conditions and how they affect other parts of the body.

The CVSOs need to be able to read, interoperate, apply 38 U.S. Code, Title 38 Code of Federal Regulations, and the U.S. Department of Veterans Affairs various manuals to adjudicate a claim.

The assistance the Crook County Veterans' Service Office offers is not limited to just the application of disability claims. It also includes assistance with Veterans Health Administration issues, Veterans Cemetery Administration claims and assistance in directing clients to our community partners. This office also provides education information assistance, Vocational Readiness & Employment claim processing, assistance in obtaining counseling, and community outreach. The Crook County Veterans' Services also works closely with other Veteran organizations located within Deschutes County that provide services to Crook County Veterans. All services and support provided by the Crook County Veterans' Service Office are completed at zero charge to the Veteran. We are a non-revenue producing team. All monies brought into the county go directly to the Veteran or qualifying dependent.

RESOURCES

Funding for the department is primarily from the General Fund with the remaining revenue coming from pass-through funding from the Oregon Department of Veterans Affairs.

EXPENDITURES

Personnel is the primary expense which enables the department to work with Veterans to obtain the benefits to which they are entitled. Other key expenses come from our operations encompassing community outreach, advertising, and continued training/conferences.

CHANGES FROM THE PREVIOUS YEAR

Staff has been reduced. There are only two advocates on staff although currently budgeted for four personnel; only one of which is at 1.0 FTE.

Moving forward there is no plan to staff our services with four personnel. The current Veteran population simply does not warrant a staff of that size. We will, however; hire one more advocate initially as an Administrative Assistant with future progression to an accredited Veterans' Service Officer.

HIGHLIGHTS

Although the Oregon accreditation process takes one year to complete, the staff has obtained National Association of County Veterans' Service Officers (NACVSO) accreditation.

Both service officers are on track to obtain ODVA accreditation sometime in October or November of 2022.

While many offices in other counties remained closed to in office appointments, our office has been open to clients since it reopened. We also meet clients at their residence if they are unable to come to the office.

CHALLENGES

Community outreach is our largest gap in services. The tightrope we walk with our services to Veterans for claims and other programs along with outreach currently is weighed against the priority of provided Veteran support. With one 1.0 FTE and one .5 FTE personnel, we primarily focus on Veteran programs and claims. This leaves a hole in community outreach.

With the projected arrival of an Administrative Assistant, we will be able to step up community outreach and concurrently provide our full spectrum of services.

OPPORTUNITIES

Simply put, community outreach for the Veterans of Crook County.

PERSONNEL

We are a staff of 1.5 FTE with two advocates. Projected growth will bring this department to 2.5 FTE consisting of three advocates. A perfect world would consist of three full time advocates fostering simultaneous lines of effort in support of Crook County Veterans.

Under the projected staffing target, there will be various occasions the office is going to close operations. Closures will be in direct support of outreach projects.

BUDGET

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Resources					
Beginning Fund Balance	2,175	13,188	75,865	75,900	94,600
Intergovernmental	91,138	82,131	91,567	90,000	91,200
Transfers and Interfund	149,737	210,396	134,768	160,700	210,600
Donations/Contributions	110	405	500	-	-
Interest	39	217	-	-	-
Total Resources	243,199	306,337	302,700	326,600	396,400
Expenditures					
Personnel	202,073	161,147	210,500	141,000	203,700
Materials & Services	27,936	69,324	92,200	91,000	125,000
Contingency	-	-	-	-	67,700
Total Expenditures	230,009	230,471	302,700	232,000	396,400
Ending Fund Balance	13,190	75,866	-	94,600	67,700

Taylor Grazing Fund

SUMMARY

The Taylor Grazing Fund is a pass-through fund for receiving grazing receipts from the USDI Bureau of Land Management (BLM) to fund portions of range improvement practices within the County.

REVENUE

A portion of the grazing fees paid within the County by permittees with Federal Grazing permits (BLM) is distributed to the County. The County acts in a trustee capacity for these funds. Grazing fees paid and returned to Crook County range from \$4,000 - \$6,000 annually.

EXPENDITURES

Each year, the budget reflects the addition of these annual distributions to the County and proposes to spend all dollars in the fund (no annual carry over). Some years there are no projects submitted for review and in other years, three or four projects may come before the Board for review and approval.

CHANGES FROM PREVIOUS YEAR

No changes from the previous year.

BUDGET

Taylor Grazing Fund

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Resources					
Beginning Fund Balance	-	-	45,000	44,000	41,000
Revenues					
Intergovernmental	-	3,791	4,000	4,000	4,000
Interest	-	344	400	-	-
Total Revenue	-	4,135	4,400	4,000	4,000
Total Resources	-	4,135	49,400	48,000	45,000
Expenditures					
Materials & Services	-	-	49,400	7,000	45,000
Transfers and Other	-	(40,061)	-	-	-
Total Expenditures	-	(40,061)	49,400	6,800	45,000
Ending Fund Balance	-	44,196	-	41,000	-

Tourism Fund

SUMMARY

The Tourism Fund accounts for the discretionary portion of the County transient room tax (TRT). Fund may be used for tourism related purposes.

REVENUE

Three and one-half percent (3.5%) of the County's TRT is received into this fund. Increased taxes are anticipated due to reopening of the economy, increased number of facilities for overnight guests, and increased travel.

EXPENDITURES

Current year expenditures are budgeted consistent with the projected revenue. The fund balance carryover is included in contingency to address a significant one-time funding request.

CHANGES FROM PREVIOUS YEAR

Contingency is budgeted rather than unknown programs.

BUDGET

Tourism Fund	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Resources					
Beginning Fund Balance	33,903	38,654	41,000	49,000	59,000
Revenue					
Taxes	14,042	22,966	15,900	20,000	25,000
Interest	709	305	300	-	-
Total Revenue	14,751	23,271	16,200	20,000	25,000
Total Resources	48,654	61,925	57,200	69,000	84,000
Expenditures					
Materials & Services	10,000	13,000	57,200	10,000	25,000
Contingency	-	-	-	-	59,000
Total Expenditures	10,000	13,000	57,200	10,000	84,000
Ending Fund Balance	38,654	48,925	-	59,000	59,000

COCC Open Campus Fund

SUMMARY

This fund accounts for set aside funds required in a joint ownership building agreement between Crook County and Central Oregon Community College (COCC).

Opened in August, 2011, the building meets the educational needs of COCC programs delivered in Crook County and provides meeting space/classrooms for County and community events. In fiscal year 2016, the County passed the responsibility of daily management of the building to COCC. COCC is responsible for the preparation and management of the operational budget.

The County and COCC created three set aside accounts to ensure sustainable funding of replacement equipment, building maintenance and furnishings associated with the facility. The County manages these accounts. The County and COCC jointly decide how to spend these funds and how to replenish account balances if any spending occurs.

RESOURCES

The agreement calls for account balances not to exceed: \$100,000 IT and technology; \$50,000 building maintenance; \$30,000 furnishings, for a total of \$180,000. A shortfall of approximately \$51,000 exists and will be discussed in fiscal year 2023.

EXPENDITURES

The full amount of carryover balances and interest are included in the proposed budget in the event the joint committee desires to make replacement purchases during the year.

CHANGES FROM PREVIOUS YEAR

No changes from the previous year.

BUDGET

Community College Education Center Fund

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Resources					
Beginning Fund Balance	-	-	130,100	129,000	129,000
Revenues					
Interest	-	1,164	800	-	-
Total Revenue	-	1,164	800	-	-
Total Resources	-	1,164	130,900	129,000	129,000
Expenditures					
Materials & Services	-	36,079	130,900	-	129,000
Transfers and Other	-	(164,452)	-	-	-
Total Expenditure	-	(128,373)	130,900	-	129,000
Ending Fund Balance	-	129,537	-	129,000	-

Crook County School Fund

SUMMARY

The Crook County School Fund accounts for the payment in lieu of taxes (PILOT) and federal timber funds to be used for K-12 education.

REVENUE

A portion (25%) of federal timber receipts and a portion of PILOT funds are received in this fund.

EXPENDITURES

Funds received in this fund are passed through to the Crook County School District.

BUDGET

Crook County School Fund

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Resources					
Beginning Fund Balance	-	-	-	-	-
Taxes	108,366	110,270	110,000	121,000	135,000
Intergovernmental					
Federal	276,114	248,858	300,000	299,000	315,000
Interest	232	111	-	-	-
Total Resources	384,712	359,239	410,000	420,000	450,000
Expenditures					
Materials & Services	384,712	359,128	-	-	-
Transfers and Other	-	-	410,000	-	450,000
Total Expenditures	384,712	359,128	410,000	-	450,000

Title III Fund

SUMMARY

This fund accounts for Title III federal funding that is restricted in use to services on federal land.

REVENUE

Federal shared revenue of approximately \$100,000 per year.

EXPENDITURES

Qualified expenditures for services, including personnel costs, on federal land. Restrictions vary by fiscal year of receipt of federal dollars.

CHANGES FROM PREVIOUS YEAR

Activity in this fund has been limited the past several years. Evaluation of potential uses is ongoing with proposals anticipated in summer 2022.

BUDGET

Title III Fund

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Resources					
Beginning Fund Balance	427,483	479,713	599,000	502,000	552,000
Intergovernmental					
Federal	90,955	81,977	90,000	98,000	98,000
Interest	3,525	3,873	3,600	2,000	5,000
Total Current Year Revenue	94,480	85,850	93,600	100,000	103,000
Total Resources	521,963	565,563	692,600	602,000	655,000
Expenditures					
Materials & Services	42,250	63,246	692,600	50,000	655,000
Total Expenditures	42,250	63,246	692,600	50,000	655,000
Ending Fund Balance	479,713	502,317	-	552,000	-

Crooked River Watershed Fund

SUMMARY

This fund accounts for the payroll of a County employee paid by the County with Watershed monies.

RESOURCES

Funding is provided by the Watershed.

EXPENDITURES

Personnel costs as budgeted.

CHANGES FROM PREVIOUS YEAR

No changes.

BUDGET

Crooked River Watershed

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Resources					
Beginning Fund Balance	-	-	-	-	-
Revenue					
Charges for Services	-	97,466	98,600	98,600	104,300
Total Revenue	-	97,466	98,600	98,600	104,300
Total Resources	-	97,466	98,600	98,600	104,300
Expenditures					
Personnel	-	97,544	98,600	98,600	104,300
Total Expenditures	-	97,544	98,600	98,600	104,300
Ending Fund Balance	-	(78)	-	-	-

Justice Center/Courthouse Capital Projects Fund

SUMMARY

The Justice Center/Courthouse Capital Projects Fund accounts for the activity associated with the funding and construction of the Justice Center and Courthouse renovation projects. Voters approved General Obligation bonds to fund a portion of both projects. Debt Service is deferred until fiscal year 2028.

RESOURCES

Carryover of voter approved bond proceeds from debt issued in fiscal year 2022, State Department of Justice grant funding approved in fiscal year 2022, with payments made on a reimbursement basis, and interest income.

EXPENDITURES

Architectural, construction, furnishings, technology and project management for the Justice Center project is budgeted. The total proposed budget plus estimated project spending in fiscal year 2022, is \$49,540,000, consistent with the approved funding by the State of Oregon Justice Department.

CHANGES FROM PREVIOUS YEAR

Construction is planned in fiscal year 2023.

BUDGET

Justice Center/Courthouse Capital Projects Fund

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Resources					
Beginning Fund Balance	-	-	-	439,000	40,133,000
Revenue					
Intergovernmental	-	-	-	-	16,000,000
Transfers and Interfund	-	1,000,000	-	-	-
Bond Proceeds	-	-	42,545,291	42,545,000	-
Charges for Services	-	-	5,000	5,000	-
Interest	-	14	50,000	48,000	300,000
Total Revenue	-	1,000,014	42,600,291	42,598,000	16,300,000
Total Resources	-	1,000,014	42,600,291	43,037,000	56,433,000
Expenditures					
Personnel	-	8,801	135,000	7,000	135,000
Materials & Services	-	38,500	2,741,650	1,064,000	2,523,000
Capital Outlay	-	513,575	28,449,000	1,550,000	44,457,000
Transfers and Other	-	-	283,350	283,000	-
Contingency	-	-	2,327,000	-	9,318,000
Total Expenditures	-	702,779	42,565,950	2,904,000	56,433,000
Ending Fund Balance	-	297,235	2,361,341	40,133,000	9,318,000

Capital Asset Reserve Fund

SUMMARY

The Capital Asset Reserve Fund accounts the sale and purchase of County assets that are unrestricted with the net monies retained and made available to meet unexpected funding challenges and or opportunities within the County.

RESOURCES

Sale of property and interest income are the primary revenue sources and loan repayments from the Museum.

EXPENDITURES

Acquisition of land from the Airport is budgeted in fiscal year 2023. The land is anticipated to be resold, with the timing of resale uncertain.

CHANGES FROM PREVIOUS YEAR

Land acquisition is planned.

BUDGET

Capital Asset Reserve Fund

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Resources					
Beginning Fund Balance	7,898,473	10,746,277	8,850,000	9,276,000	10,749,000
Revenue					
Intergovernmental	23,446	23,446	23,500	23,000	23,000
Transfers and Interfund	634,135	8,963,300	-	-	-
Sale of Property	2,026,758	190,376	100,000	1,620,000	-
Interest	167,465	98,558	110,000	40,000	110,000
Total Revenue	2,851,804	9,275,680	233,500	1,683,000	133,000
Total Resources	10,750,277	20,021,957	9,083,500	10,959,000	10,882,000
Expenditures					
Capital Outlay	-	-	-	-	2,500,000
Transfers	4,000	10,746,277	210,000	210,000	-
Contingency	-	-	8,873,500	-	8,382,000
Total Expenditures	4,000	10,746,277	9,083,500	210,000	10,882,000
Ending Fund Balance	10,746,277	9,275,680	-	10,749,000	8,382,000

Debt Service Fund

SUMMARY

The Debt Service Fund accounts for activity associated with voter approved general obligation debt paid with property taxes. In fiscal years 2021 and 2022 debt service for Full Faith and Credit Obligations (FFCOs). GO bonds were approved to construct the County jail in 2016.

REVENUE

A property tax levy of \$571,000 is proposed. A collection rate of 95% is estimated, resulting in current taxes of approximately \$542,000. Delinquent taxes of \$11,000 are anticipated.

EXPENDITURES

Scheduled general obligation debt service is budgeted.

CHANGES FROM PREVIOUS YEAR

Debt service associated with the FFCOs has been moved to the Facilities Fund effective with fiscal year 2023.

BUDGET

Debt Service Fund

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Resources					
Beginning Fund Balance	4,564	(11,519)	-	18,000	22,000
Revenue					
Taxes	508,813	567,513	557,600	561,000	553,000
Intergovernmental					
State	-	3,912	-	-	-
Transfers and Interfund	-	184,100	183,200	-	-
Sale of Property	-	1,077	-	-	-
Interest	1,705	1,534	100	1,000	-
Total Revenue	510,518	758,136	740,900	562,000	553,000
Total Resources	515,082	746,617	740,900	580,000	575,000
Expenses					
Debt Service					
Principal	55,000	75,000	90,000	90,000	110,000
Interest	471,600	469,950	467,700	467,700	465,000
Total Expenditures	526,600	729,050	740,900	557,700	575,000
Ending Fund Balance	(11,518)	17,567	-	22,300	-

Fairgrounds Fund



MISSION

The Crook County Fairgrounds mission is to serve as a gathering place for local and regional activities that promote and enhance social, economic, educational and entertaining events for the benefit of Crook County residents and other participants that travel to our area.

SUMMARY

The Crook County Fairgrounds has been a gathering place for community members for 120 years. The grounds host many of the community's marquee events. It offers unique and functional facilities to accommodate a diversity of activities including civic, recreational, entertainment, business, and traditional youth activities. Each year the staff at the Fairgrounds places emphasis on the annual Crook County Fair. This event is planned as a community celebration providing a showplace for the arts, educational activities, healthful competition, recognition of our county youth, and recognition of the rural agriculture and unique culture and history of Crook County.

GOVERNANCE

The Fairgrounds operates under ORS 565-230 and the Crook County Court – Fair Board operating agreement, which has a Fair Board (appointed by the Board of County Commissioners), who has exclusive management of Fair, Fairgrounds, licenses and distribution

of all proceeds.

Current Board members are:

- Stanley Flynn
- Mike Kasberger
- Linda Smith
- Mike McCabe
- Dale Cummins
- Gail Merritt
- James Savage.

The Fair Board and staff have developed and maintain appropriate Fairgrounds policy, facilities, long and short-range plans, and financial stability to support a quality County Fair and other events which serve the best interests of the community. While developing safe, attractive, and competitively priced facilities, the Fair Board will provide opportunities for public involvement. Improving and serving an expanded customer base is a responsibility and integral part of the management activities for the Fairgrounds.

SUCSESSES/HIGHLIGHTS

- **Staffing.** Close management of seasonal staffing continues to keep payroll costs in check while offering summer employment to the youth of Crook County.
- **Capital Projects.** With funding secured through sponsorship funds, capital projects include: refurbishing outdoor grandstand seating and converting lighting to LED, painting selective buildings with additional painting projects planned. Indoor Arena lighting being converted to LED, Arena exit doors have been replaced. Additionally, we have added a new LED sign to Lynn Boulevard.
- **Special Project.** Alleyways, leadups and holding pens permanently built around the Indoor Arena to service several events.

REVENUE

The Crook County Fairgrounds has five primary sources of revenue: General Fund transfer (\$250,000), Oregon Lottery (\$75,000), Crook County RV Park (\$75,000), Transient Room Tax (\$180,000) and user fees, charges for services and donations.

Additionally, in FY 2023 the Fairgrounds has received two major capital related grants:

\$2.0 million HB 5002 (State of Oregon)

\$278,000 State of Oregon Business Oregon (\$139,000 in each FY 2023 and FY 2024)

EXPENDITURES

The Fairground’s major expenses are in maintenance on the older buildings and equipment, supplies for events, plumbing and electrical maintenance, and upkeep for 12 buildings and grounds (dirt, gravel, snow removal, paving, aesthetics, plants, trees, lawns, and fencing).

Current personnel include one administrator, one part-time office staff, one maintenance worker, one caretaker and seasonal staff as needed.

CHANGES FROM PREVIOUS YEAR

The \$2.3 million in grants from the State of Oregon provide significant funding to address deferred capital projects.

Operations will gradually reopen as limitations/restrictions related to the pandemic are removed and the public begins to return to activities pre-pandemic.

CHALLENGES

Going into FY 2023, discretionary expenditures will have been limited due to the COVID-19 health concerns, social gathering restrictions, and economic conditions. As the public health and social gatherings restrictions are lifted, we anticipate moderate growth in both facilities booking revenues and an increase in Transient Room Tax income.

OPPORTUNITIES

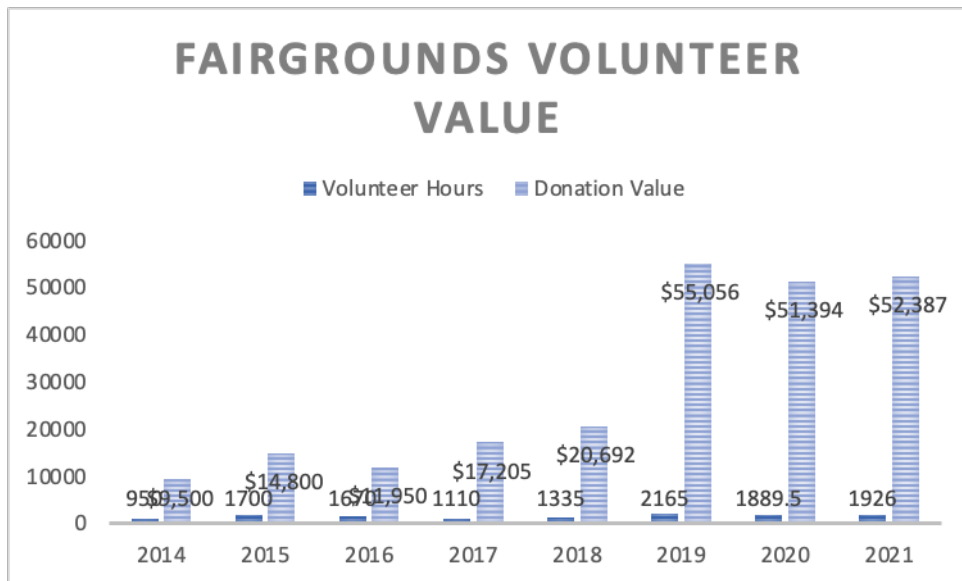
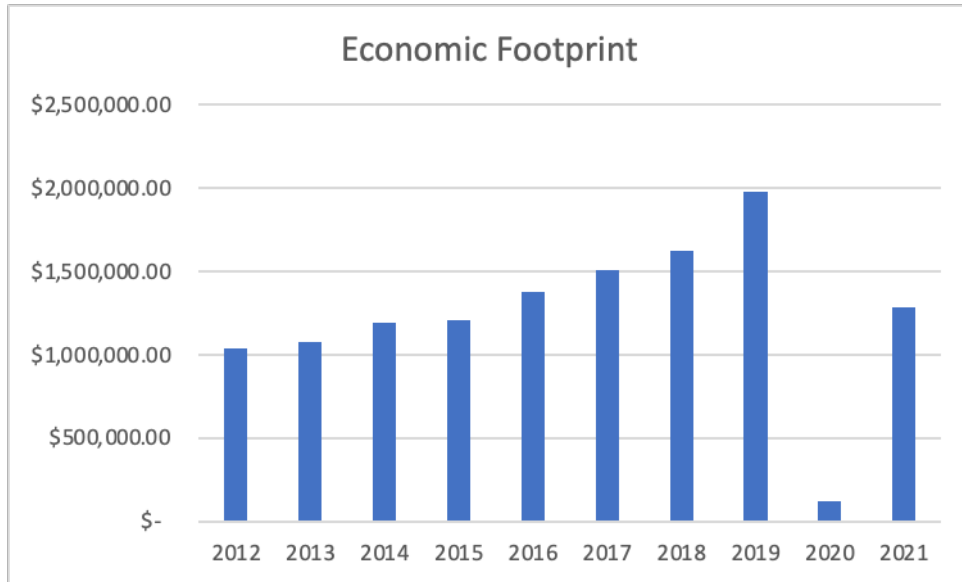
It is with great pride that the Crook County Fairgrounds enjoys numerous repeat customers who have been holding events at the Fairgrounds for over 50 years. The staff is continuously working to market the facilities to entice new customers to use our facilities, as well as to showcase our community and support Crook County’s tourism industry.

The grant funding will provide the opportunity to discuss partnerships with the School District and donors to add parking and green space as well as new facilities.

PERSONNEL

INSERT CHART

PERFORMANCE MEASURES



Volunteer Hours x \$ 27.20 value. *Per The Volunteer Times* the value of volunteer hours at \$27.20.

BUDGET

Fairgrounds Fund

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Resources					
Beginning Fund Balance	20,793	(39,012)	10,000	313,000	244,000
Taxes	61,784	202,102	140,100	180,000	180,000
Intergovernmental	66,167	165,140	143,500	143,000	2,421,500
Transfers and Interfund	322,800	309,996	310,000	310,000	325,000
Licenses, Permits & Fees	2,817	3,582	4,000	4,000	3,000
Charges for Services	125,072	177,207	215,500	170,000	148,900
Donations/Contributions	-	241,566	-	93,000	250,000
Interest	75	1,840	100	2,000	2,000
Total Resources	599,508	1,062,421	823,200	1,215,000	3,574,400
Expenditures					
Personnel	252,959	233,718	304,400	306,000	344,300
Materials & Services	385,559	534,010	489,500	665,000	503,800
Capital Outlay	-	-	-	-	2,528,000
Transfers	-	(18,657)	-	-	-
Contingency	-	-	29,300	-	198,300
Total Expenditures	638,518	749,071	823,200	971,000	3,574,400
Ending Fund Balance	(39,010)	313,350	29,300	244,000	198,300

Landfill Solid Waste Fund



MISSION

To provide the citizens of Crook County environmentally sound and cost-effective solid waste management services that are in compliance with all laws and regulations.

SUMMARY

The Crook County Landfill manages the solid waste system in Crook County. This includes landfill disposal operations, a rural transfer operation, recycling services, regulatory reporting, and Household Hazardous Waste events. The landfill also has events for free yard debris and appliance disposal once a year. The primary function is to manage the total system for efficiency, cost control, and conformance to regulatory requirements. We currently have four active cells. The cells are for asbestos, concrete, construction and demolition waste, and a lined cell for municipal solid waste.

Solid Waste Summary	
Total Budget	\$2,375,600
Budget Change	-89,000
Total Staff	10
Staff Change	0

REVENUE

The Landfill is self-sufficient, funded with user charges and other sources including:

- Septic & solid waste fees
- Recycle sales
- Vehicle parts & fuel sales
- Energy credits & rebates
- Property lease agreements

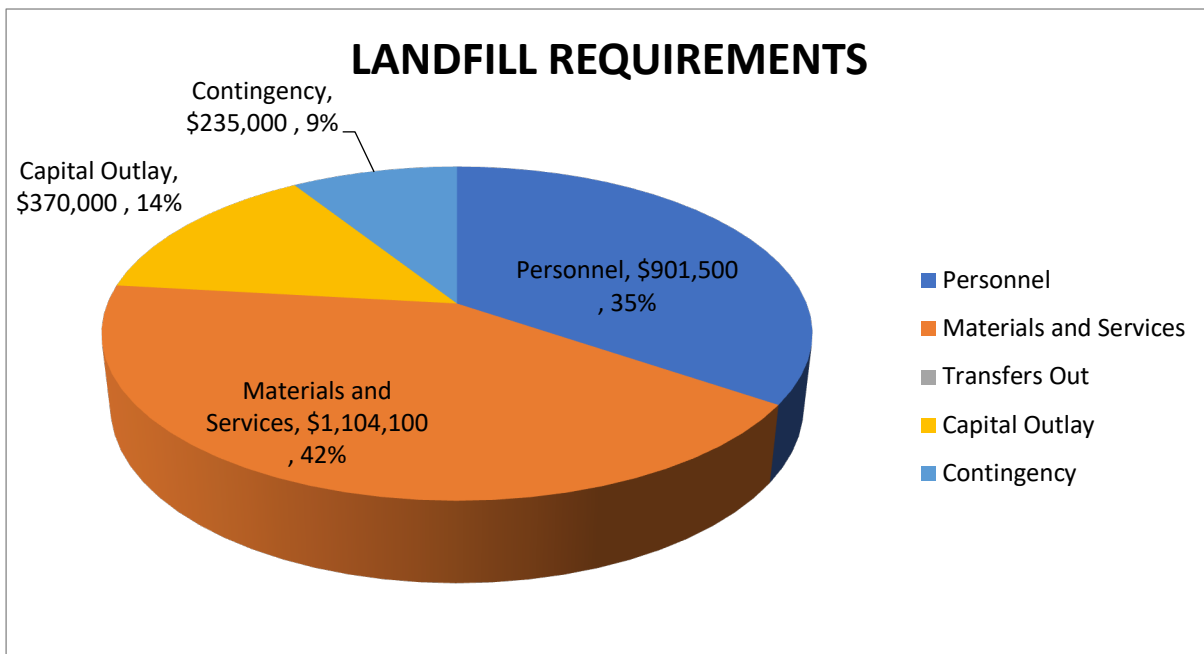


EXPENDITURES

The Landfill budget includes ten full time equivalent staff positions at a cost of \$901,500.

On the material and services side, the major expenses for the Landfill are fuel, oil, and lube (\$240,000), equipment repairs and maintenance (\$105,000), DEQ disposal fees (\$75,000), environmental services (\$193,600), buildings and grounds repairs and maintenance (\$70,000), with the remaining distributed among various supply requirements.

There is an expected capital outlay of \$370,00 for costs associated with equipment replacement and a contingency set aside of \$235,000.



CHALLENGES

- Continued monitoring of our active landfill cells to react and adjust to changing waste streams from commercial and public haulers.
- Seeking new and improved recycling waste streams to allow the landfill to maximize methods and increase revenues to cover recycling costs.
- Explore all options available to keep costs to a minimum for our local haulers while maintaining a comfortable profit margin to maintain the services we provide while conforming to all State and Federal regulations.
- Strive to conserve on-site natural resources for future beneficial landfill use.

SUCCESSES/HIGHLIGHTS

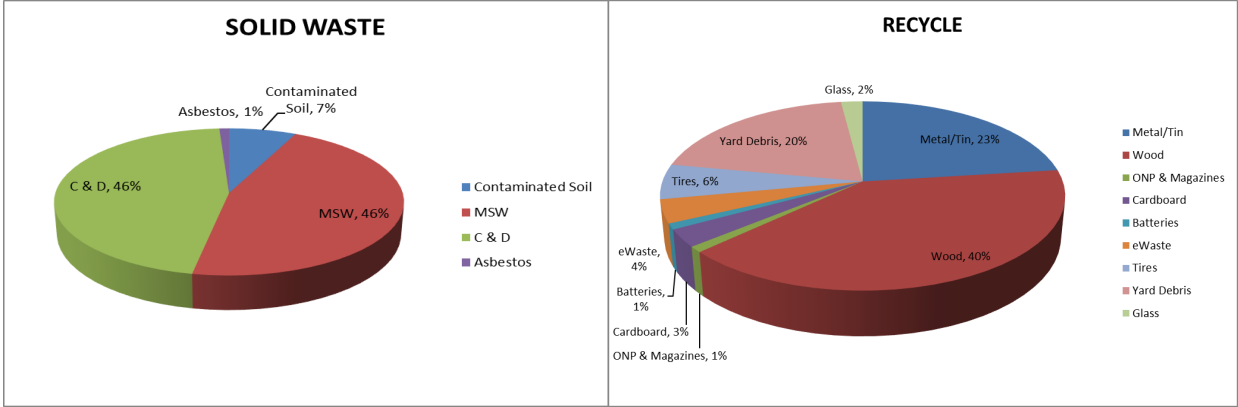
- The landfill Entrance Facility Project consisting of a longer in-bound scale and new scale house completed in October.
- Customer ticketing and tracking is now done through RFID technology on laminated cards or with commercial Smart Cards designed for unattended use.
- New Caterpillar 966M front end loader with a Waste Handler package is scheduled to arrive in the spring.



PERSONNEL

LANDFILL PERSONNEL SUMMARY				
FTEs	Salaries	Benefits	Overtime	Total
10	\$573,600	\$322,900	\$5,000	\$901,500

PERFORMANCE MEASURES



BUDGET

Landfill Fund

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Resoures					
Beginning Fund Balance	1,082,155	1,695,062	3,800,000	4,180,000	4,405,000
Intergovernmental	-	3,136	-	-	-
Transfers and Interfund	2,083	-	-	-	-
Licenses, Permits & Fees	2,179,304	2,214,104	1,810,000	2,205,000	2,125,000
Charges for Services	118,378	124,576	121,500	124,000	125,000
Sale of Property	101,433	205,369	135,000	153,000	150,000
Interest	21,996	34,634	36,000	20,000	25,000
Total Resources	3,505,349	4,276,881	5,902,500	6,682,000	6,830,000
Expenditures					
Personnel	643,711	693,300	865,200	763,000	901,500
Materials & Services	769,061	659,851	1,009,400	924,000	1,104,100
Capital Outlay	213,515	789,913	590,000	590,000	370,000
Transfers	184,000	(2,045,891)	-	-	-
Contingency	-	-	270,900	-	235,000
Total Expenditures	1,810,287	97,173	2,735,500	2,277,000	2,610,600
Reserved for Future Expenditure	-	-	3,167,000	-	4,219,400
Total Expenditures and Other Requirements	1,810,287	97,173	5,902,500	2,277,000	6,830,000
Ending Fund Balance	1,695,062	4,179,708	3,437,900	4,405,000	4,454,400

Weed Control Fund

MISSION

Crook County Weed Control is committed to the control of the spread of noxious weeds County wide. We are also dedicated to the maintenance of County rights-of ways to control noxious and unwanted vegetation. We strive to serve the general public by providing weed information, guidance, on-site inspections and, when necessary, enforcement.

SUMMARY

The weed program has the following objectives:

- Design and implement noxious weed control programs for the US Forest Service and the Bureau of Land Management in Central Oregon.
- Design and implement noxious weed control programs for the Bonneville Power Administration and the Bureau of Reclamation statewide.
- Provide for and implement both foliar and residual herbicide control programs on all Crook County rights-of-ways.
- Serve as a coordinator for the Crooked River Collaborative Weed Management Area.
- Provide site inspections for all new developments in Crook County.
- Maintain application records which consistent with the needs of the Oregon Department of Agriculture.
- Maintain a biological control program on Federal, County and private lands in cooperation with the Oregon Department of Agriculture.
- Provide weed education to the general public in the form of Town Hall lectures, furnishing printed material, providing information via telephone and e-mail and also providing no-cost on -site inspections for landowners.
- Provide air blast spray equipment at no cost to landowners.
- Provide consultation to the City of Prineville
- Expanded role with OWEB, Tri-County weed grants.
- Design and implement Title III noxious weed programs for the general public of Crook County.
- Provide enforcement for noxious weed violations.
- Provide enforcement for noxious weed violations for and provide periodic inspection of aggregate facilities in Crook County. These inspections provide a go, no-go certification for aggregate.

REVENUE

The primary source of weed control funding is revenues generated from services performed for Federal agencies as well as Title III grants.

EXPENDITURES

The total operation budget is \$247,500; \$139,200 personnel and \$108,300 for materials and services including \$15,600 for administrative overhead.

CHANGES FROM PREVIOUS YEAR

None in the current budget.

CHALLENGES

- Recruiting an apprentice to learn the program and continue the operation.
- Maintaining adequate revenue to fully fund the program, including all capital, administration, and succession related costs.

OPPORTUNITIES

There is potential for additional funding in the next fiscal year. If that situation arises, we will exploit those opportunities

HIGHLIGHTS

- Of the 11 “A” list violations, all were compliant before seasons end.
- All 4 Federal agencies we serve were content with our seasonal progress and have secured funding for the upcoming season.
- OWEB applications for weed funding were successful.
- Crook County Road Department residual program was a complete success.
- Interactions with the general public went well and all seemed pleased with our level of cooperation

PERSONNEL

There is one full-time equivalent position staffing the weed services operation.

BUDGET

Weed Control Fund

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Resources					
Beginning Fund Balance	31,750	56,077	213,000	269,000	232,000
Revenues					
Transfers and Interfund	6,219	11,000	-	9,000	30,000
Licenses, Permits & Fees	202,638	186,933	180,000	180,000	180,000
Charges for Services	10	-	-	-	-
Interest	320	2,063	2,200	1,000	1,000
Total Revenue	209,187	199,996	182,200	190,000	211,000
Total Resources	240,937	256,073	395,200	459,000	443,000
Expenditures					
Personnel	118,659	122,661	127,900	131,000	139,200
Materials & Services	61,200	79,415	118,700	76,000	108,300
Capital Outlay	-	33,439	19,449	20,000	-
Transfers	5,000	(248,624)	-	-	-
Contingency	-	-	129,151	-	195,500
Total Expenditures	184,859	(13,109)	395,200	227,000	443,000
Ending Fund Balance	56,078	269,182	129,151	232,000	195,500

Airport Fund

SUMMARY

The Airport Fund accounts for all capital related activity at the airport, including grants, lease income for ground leases, hangar rents, and building rent from the US Forest Service.

RESOURCES

Federal Aviation Administration (FAA) (\$405,000) and State Department of Aviation Grants (\$252,000), with local match fund approved capital projects. Lease related income from the US Forest Service (\$388,000) and the Schwab hangar (\$42,000) provide funding for airport activities. Additionally, the sale of surplus land of approximately 80 acres south of airport and highway 126 is budgeted (\$2.5 million).

EXPENDITURES

Operating, capital and debt service associated with the US Forest Service facility, capital related activity including runway and roadway maintenance and repair, capital projects funded by the FAA and CORE and debt service for the Les Schwab hangar and repayment of a loan made by the County.

CHANGES FROM PREVIOUS YEAR

As a result of changes to accounting requirements of the Governmental Accounting Standards Board (GASB) the County must capitalize all leases. With the change the County is reporting all capital related items together with capital funding and related debt service.

Activity previously accounted for in the Airport Capital Projects Fund is consolidated into this fund.

The sale of surplus land is projected to provide sufficient capital to facilitate the airport to become financially self-sufficient.

There is no transfer from the County General Fund budgeted in fiscal year 2023.

BUDGET

Airport Fund

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Resources					
Beginning Fund Balance	5,024,649	40,458	152,000	42,000	110,000
Revenue					
Intergovernmental	554,521	2,053,272	510,000	333,000	657,000
Transfers and Interfund	94,000	219,110	165,000	159,000	-
Charges for Services	638,107	406,784	406,000	342,000	429,400
Donations/Contributions	-	-	-	-	-
Sale of Property	-	-	-	-	2,500,000
Interest	56,256	2,628	800	-	10,000
Total Revenue	1,342,884	2,681,794	1,081,800	834,000	3,596,400
Total Resources	6,367,533	2,722,252	1,233,800	876,000	3,706,400
Expenditures					
Personnel	40,938	-	-	-	-
Materials & Services	121,441	103,524	323,800	186,000	418,300
Capital Outlay	5,768,946	2,143,240	480,000	192,000	555,000
Principal					
FFCOs - Forest Service	110,000	140,000	145,000	145,000	150,000
Note payable - Les Schwab	-	-	-	-	11,000
Note payable - County	-	-	-	-	500,000
Total principal	110,000	140,000	145,000	145,000	661,000
Interest					
FFCOs - Forest Service	250,411	247,139	243,000	243,000	238,000
Note payable - Les Schwab	-	-	-	-	14,000
Note payable - County	-	-	-	-	-
Total interest	250,411	247,139	243,000	243,000	252,000
Debt Service	360,411	387,139	388,000	388,000	913,000
Transfers	-	46,060	42,000	-	-
Contingency	-	-	-	-	1,820,100
Total Expenditures	6,291,736	2,679,963	1,233,800	766,000	3,706,400
Ending Fund Balance	75,797	42,289	-	110,000	1,820,100

FACILITIES FUND

MISSION

To provide County service providers and other agencies using County facilities professional asset management and services.

SUMMARY

The facilities operation oversees all County-owned buildings and related improvements, such as landscaping, and parking lots.

RESOURCES

The primary source of funding are internal service charges and intergovernmental agreements to recover direct expenses for utilities, janitorial, third party rent, debt service and other direct costs and indirect costs such as labor, material and services, and insurance.

EXPENDITURES

The primary costs of facilities are personnel (\$473,600), repairs and maintenance (\$267,000), utilities (\$245,000), janitorial services (\$187,000), third party rent (\$160,000), and insurance (\$106,000); a total of \$1,438,600 or 85% of operational costs.

Capital project funding of \$330,000 is consistent with previous years and will be prioritized to address safety and asset protection. There are no major projects scheduled in fiscal year 2023.

CHANGES FROM PREVIOUS YEAR

Debt service related to the Jail is consolidated into the Facilities Fund, closing the debt service fund. The internal service cost for the Sheriff's Office Fund (Jail) is adjusted accordingly.

Transfers from other funds; general fund \$500,000 and Capital Reserve Fund \$210,000 were one-time transfers to help establish a fund balance and reduce internal service fees for fiscal year 2022.

CHALLENGES

- Implementing "rent" charges to recover the full cost of capital assets.
- Maintaining very dated facilities in a safe and cost-effective manner.
- Preparing for additional responsibilities with the completion of the Justice Center building.

OPPORTUNITIES

The new Justice Center and pending Courthouse improvements will provide considerable new and renovated space for County staff and operations. An updated space needs study and facilities assessment will help provide decision support to future capital maintenance decisions.

HIGHLIGHTS

Relocation of human resources and legal staffing to the County owned annex building.

PERSONNEL

BUDGET

Facilities Fund

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Resources					
Beginning Fund Balance	-	-	-	280,000	514,000
Intergovernmental	-	23,174	44,600	8,000	180,200
Internal Service	-	1,283,494	1,382,200	1,382,000	1,713,100
Transfers and Interfund	-	10,746,277	759,500	710,000	-
Charges for Services	-	36,507	28,500	25,000	10,000
Interest	-	666	-	1,000	5,000
Total Resources	-	12,090,118	2,214,800	2,406,000	2,422,300
Expenditures					
Personnel	-	387,518	521,800	427,000	473,600
Materials & Services	-	917,282	1,146,900	1,145,000	1,214,800
Capital Outlay	-	205,719	324,500	320,000	330,000
Debt Service	-	-	-	-	181,400
Transfers	-	10,299,600	-	-	-
Contingency/Reserves	-	-	221,600	-	222,500
Total Expenditures	-	11,810,119	2,214,800	1,892,000	2,422,300
Ending Fund Balance	-	279,999	221,600	514,000	222,500

Belknap Museum Exhibit Capital Project

SUMMARY

The County Facilities team is overseeing the Belknap Museum Exhibit Capital Project. Funding for the project is provided by local donations.

BUDGET

Belknap Museum Exhibit Capital Project

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED
Resources					
Beginning Fund Balance	-	-	-	-	-
Revenue					
Donations/Contributions	-	-	865,000	75,000	790,000
Total Revenue	-	-	865,000	75,000	790,000
Expenditures					
Personnel	-	-	25,000	-	25,000
Materials & Services	-	-	125,000	75,000	50,000
Capital Outlay	-	-	715,000	-	715,000
Total Expenditures	-	-	865,000	75,000	790,000
Ending Fund Balance	-	-	-	-	-

Closed Funds

The following funds are closed as of the end of June 30, 2022.

Court Security Fund

Annual restricted revenue of less than \$10,000. The monies have been transferred to the Sheriff's Office for qualifying costs that exceed the amount of annual funding received. Effective with fiscal year 2023, the funds will be directly received into the Sheriff's Office Fund.

Airport Capital Projects Fund

This fund accounted for grant funded projects. With the change in GASB reporting requirements and the creation of an Airport Enterprise Fund, the County is consolidating all airport activity into the enterprise fund.

Court Security Fund

SUMMARY

This fund accounts for funds directed to specific uses by the 1993 Oregon legislature for court security.

REVENUE

State dollars of approximately \$8,000 per year.

EXPENDITURES

Qualified expenses for court security. Monies have been transferred annually to the Sheriff's Office to fund qualified costs.

CHANGES FROM PREVIOUS YEAR

This fund is closed as of the end of fiscal year 2022 with the balance in the fund transferred to the Sheriff's Office Fund. Revenue from this source will be directly received in the Sheriff's Office Fund beginning in fiscal year 2023.

BUDGET

Court Security Fund

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE
Resources				
Beginning Fund Balance	2,720	3,348	-	2,000
Revenue				
Charges for Services	7,784	7,784	7,100	10,000
Interest	44	910	-	100
Total Revenue	7,828	8,694	7,100	10,100
Total Resources	10,548	12,042	7,100	12,100
Expenses				
Transfers and Other	7,200	10,448	7,100	12,100
Total Expenditures	7,200	10,448	7,100	12,100
Ending Fund Balance	3,348	1,594	-	-

Airport Capital Projects Fund

SUMMARY

The Airport Capital Projects Fund accounted for grant funded capital projects.

RESOURCES

Federal Aviation Administration (FAA) and State Department of Aviation Grants, with local match funded the capital projects.

EXPENDITURES

Qualifying capital projects.

CHANGES FROM PREVIOUS YEAR

This fund is closed with the activity consolidated with the Airport Fund, an enterprise fund.

BUDGET

Airport Capital Projects Fund

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE
Resources				
Beginning Fund Balance	4,634,168	(13,169)	-	(141,000)
Revenues				
Intergovernmental	524,521	2,040,272	510,000	333,000
Transfers and Interfund	4,000	20,908	75,000	-
Charges for Services	581,379	-	-	-
Interest	53,522	297	-	-
Total Revenue	1,163,422	2,061,477	585,000	333,000
Total Resources	5,797,590	2,048,308	585,000	192,000
Expenditures				
Personnel	40,938	-	-	-
Materials & Services	875	-	105,000	-
Capital Outlay	5,768,946	2,143,240	480,000	192,000
Transfers and Other	-	46,060	-	-
Total Expenditures	5,810,759	2,189,300	585,000	192,000
Ending Fund Balance	(13,169)	(140,992)	-	-

Fiscal Policies

BASIS OF BUDGETING POLICY

The County maintains accounting records on a generally accepted accounting principles (GAAP) basis. For financial reporting purposes, governmental funds use the modified accrual basis of accounting and proprietary funds use the full accrual basis of accounting. Under the modified accrual basis, revenues are recognized when they are both measurable and available, and expenditures are recognized when incurred. Under the full accrual method, revenues are recorded when earned and expenses are recorded when the liability is incurred.

Budgets for all County funds are prepared on a modified accrual basis consistent with GAAP. For transactions, which were initially recorded in compliance with Oregon's Local Budget Law, adjustments may be required for GAAP-basis financial reporting. Examples of these adjustments include the acquisition of proprietary fund fixed assets which are considered expenditures under Oregon Local Budget Law, but are not reported as current year expenditures under GAAP. Receipt of proceeds of proprietary fund debt financing and principal payments received on interfund loans are considered budgetary resources, but are not reported as revenues under GAAP. Depreciation, amortization, and non-cash contributions are also examples of transactions not reported under the budget basis, but are reported in GAAP-basis financial reporting.

Crook County is committed to responsible fiscal management through financial integrity, prudent stewardship of public assets, planning, accountability, and full disclosure. The broad purpose of the fiscal policies is to enable the County to achieve and maintain a long-term stable and positive financial condition. These policies are adopted by the County Court as the basic framework for the overall financial management of the County, to guide day-to-day and long-range fiscal planning and decision making and to achieve the following general financial goals:

- Provide an adequate financial base to sustain the desired level of services to maintain the social wellbeing and physical conditions of the County.
- Deliver cost effective and efficient services to citizens.
- Provide and maintain essential public facilities, utilities, and capital equipment.
- Protect and enhance the County's credit rating so as to obtain the lowest cost of borrowing, and assure taxpayers and the financial community that the County is well-managed and financially sound.
- Provide the financial stability needed to navigate through economic downturns, adjust to changes in the service requirements of the community, and respond to other changes as they affect the County's residents and businesses.
- Adhere to the highest standards of financial management and reporting practices as set by the Government Finance Officers Association (GFOA), the Governmental Accounting Standards Board (GASB), and other professional standards.
- Fully comply with finance related legal mandates, laws, and regulations.

To achieve these goals, fiscal policies generally cover areas of revenue management, operating and capital budgeting, financial planning and forecasting, investment and asset management, debt management, pension funding, accounting and financial reporting, reserves and internal controls. These policies are reviewed annually by the Chief Financial Officer, Treasurer, the Crook County Budget Committee and the County Court and amended as necessary as part of the budget process.

POLICIES ARE ADDRESSED IN 10 AREAS:

Revenue, which deals with taxes, user fees, and other revenues by which the County generates income to fund programs and services.

Operating expenditures, which relates to budgeting guidelines.

Expenditure control, which addresses the County's efforts to ensure spending is consistent with the County's fiscal plans.

Capital equipment and improvements, which relates to establishing five-year capital equipment and improvement plans for all major equipment and infrastructure systems provided and maintained by the County.

Accounting and financial reporting, which relates to accounting and reporting financial transactions and preparing financial reports.

Financial planning, which addresses long-term financial forecasting to help inform decisions.

Debt, which addresses long-term financing of the County's capital needs and maintaining its bond rating.

Pension funding, which addresses the short and long-term funding policies of the County's pension obligations.

Reserves, which establish minimum working capital balances, required reserves, and operating contingency as needed for routine cash flow, emergency reserves to allow the County to respond to an economic downturn and or unanticipated event, and one-time capital expenditures.

Management of fiscal policy, which sets forth the administration of fiscal policies on a continuing basis.

1. REVENUE POLICIES

1.1 The County will strive for and maintain diversified and stable revenue sources to prevent undue or unbalanced reliance on any one source of funds. Revenue diversity will also reduce risk to the County from short-term fluctuations in any one revenue source.

1.2 Significant one-time and/or temporary revenues will not be used to fund continuing programs and services, but rather to fund one-time expenditures or fund reserves.

1.2.1. Revenue from temporary sources that increase substantially over time relative to population changes, inflation, and current service level costs, such as payment in lieu of taxes from enterprise zone developments, will be evaluated and considered on a periodic basis for the following purposes, as allowed:

- Funding to maintain current service levels resulting from demands associated with the new

development

- Funding increased service levels
- Funding reserves
- Funding capital projects and or debt associated with capital projects that may otherwise require general obligation debt
- Funding pension obligations

Allocations may be on a percentage of revenue basis or fixed dollar amount. Any such allocations made should not infringe on the sustainability of existing service delivery and any new services provided.

1.3 The County will maximize the use of users' charges in lieu of ad valorem taxes and subsidies from other County funds, for services that can be identified and where costs are directly related to the level of service provided.

1.4 Charges for providing services shall be sufficient to finance all operating, capital outlay, and debt service expenses of the County's enterprise funds, including operating contingency, reserve requirements, and capital replacement. Consideration will be given to return on investment and existing and or anticipated debt to ensure a debt coverage ratio of no less than 1.25 for debt issued in public markets and 1.1 for debt issued to federal and state agencies.

1.5 User charges shall be sufficient to finance all County costs to perform development review and building activities. User charges include, but are not limited to, land use, engineering inspection, building permit, building inspection fees, administrative overhead, information technology, building usage and other applicable overhead cost allocations.

1.6 Other reimbursable work performed by the County (labor, meals, contracted services, equipment, and other indirect expenses) shall be billed at total actual or estimated total actual cost.

1.7 Charges for services shall accurately reflect the total actual or estimated total cost of providing a specific service. The cost of providing specific services shall be recalculated periodically, and the fee adjusted accordingly. The County shall maintain a current schedule of fees, indicating when the fees were last reviewed and/or recalculated.

1.8 The County shall pursue an aggressive policy of collecting delinquent accounts. 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.

1.9 The County Judge or Court 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 continuing compliance requirements shall be evaluated and considered before submittal of the application. The County Court will be provided the evaluation with the

request for their acceptance of the grant. Any future reduction in grant proceeds shall result in a reduction of related services before encumbering the General Fund.

1.10 Revenues will be estimated realistically and prudently. Revenues of a volatile nature will be estimated conservatively. The County will estimate its revenues by an objective, analytical process using best practices as defined by the GFOA.

2. OPERATING BUDGET POLICIES

2.1 The County will prepare an annual budget with the participation of all departments that incorporates GFOA recommendations relative to budgeting for results and outcomes.

2.1.1 Determine how much money is available. The budget should be built on expected revenues. This includes base revenues, any new revenue sources, and the potential use of fund balance.

2.1.2 Conduct analysis to determine what strategies, programs, and activities will best achieve desired results.

2.1.3 Budget available dollars to the most significant programs and activities. The objective is to maximize the benefit of the available resources.

2.1.4 The County shall maintain a budget system to monitor expenditures and revenues on a monthly basis, with a thorough analysis and adjustment (if required) at least quarterly.

2.2 All budgetary procedures will conform to existing state regulations. Oregon budget law requires each local government to prepare a balanced budget, and Oregon Administrative Rules state: (1) the budget must be constructed in such a manner that the total resources in a fund equal the total of expenditures and requirements for that fund, and (2) the total of all resources of the entity must equal the total of all expenditures and all requirements for the entity.

2.3 The budget process will be coordinated so that major policy issues and department goals and objectives are identified and incorporated into the budget narrative.

2.4 The cost allocation plan will be developed and reviewed annually, to be fully implemented by Fiscal Year 2022. The plan will serve as the basis for distributing general government and internal service costs to other funds and capital projects.

2.5 The County Court shall adopt the budget at the fund, departmental, or program level as a total dollar amount for all appropriations except contingency, unappropriated ending fund balance and reserves, which shall be stated separately.

2.6 Long-term debt or bond financing shall only be used for the acquisition of capital improvements or specialized equipment with a cost greater than \$100,000. Long-term debt or bond financing shall not be used to finance current operating expenditures.

2.7 Every County fund, department, program or activity shall start each year's budget cycle with no predetermined appropriation amount. Budget appropriation decisions and the allocation of resources shall be based on direction provided by the County Court and implementation of that direction by the County Judge.

2.8 The County will submit the adopted budget document to the GFOA annually for review starting in 2021 for the Fiscal Year 2022 Budget.

2.9 A budget calendar will be prepared detailing the key elements in the development of the budget.

3. EXPENDITURE CONTROL POLICIES

3.1 Expenditures will be controlled through appropriate internal controls and procedures. Management must ensure expenditures comply with the legally adopted budget. Each department, division manager or director will be responsible for the administration of his/her department/division budget. This includes accomplishing the goals and objectives incorporated into the budget and monitoring each department/division budget for compliance with spending limitations.

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

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

3.4 All compensation planning and collective bargaining will include analyses of total cost of compensation, which includes analysis of salary increases, health benefits, pension contributions, and other fringe benefits. The County will only propose operating personnel costs that can be supported by continuing operating revenues.

3.5 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.

4. CAPITAL IMPROVEMENT POLICIES

4.1 Annually, the County will approve a five-year CIP, congruent with the adoption of its budget, starting with the Fiscal Year 2021 budget. The CIP shall provide details on each capital project: Its estimated costs, sources of financing and a description, including a statement identifying: (a) the needs, conditions, and circumstances that have caused the project's creation, and (b) the expected

results if the project is approved and implemented, or (c) if no action is taken.

5. ACCOUNTING AND FINANCIAL REPORTING POLICIES

5.1 The County shall establish and maintain its accounting systems according to generally accepted accounting practices and shall adhere to generally accepted accounting principles and standards set by the Government Financial Officers Association (GFOA) and the Governmental Accounting Standards Board (GASB).

5.2 Consistent with GASB Statement 54, the County will report fund balances in the following categories:

5.2.1 *Restricted* fund balance includes amounts that can be spent only for the specific purposes stipulated by the County Court, external resource providers, or through enabling legislation.

5.2.2 *Committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County Court.

5.2.3 *Assigned* fund balance classification is intended to be used by the County for specific purposes, but does not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed.

5.2.4 *Unassigned* fund balance is the residual classification for the County's General Fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification will be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

5.2.5 The County will disclose information about the processes through which constraints are imposed on amounts in the committed and assigned classifications.

5.2.6 Authority to classify portions of ending fund balance as assigned is hereby granted to the County Judge and the Chief Financial Officer.

5.3 An annual audit shall be performed by an independent public accounting firm, which will issue an opinion on the annual financial statements, along with a management letter identifying areas needing improvement, if necessary.

5.4 Full disclosure shall be provided in the financial statements and bond representations.

5.4.1 Upon request, all departments will provide notice of all significant events and financial and related matters to the Chief Financial Officer for the County's annual disclosures to the municipal markets as required by United States Securities and Exchange Commission Rule 15c2-12. Significant events include delinquencies and defaults related to the County's bonds, adverse tax opinions or

events affecting the tax exempt status of bonds, the release, substitutions or sale of property securing repayment of bonds, and other events having a significant impact on the County's finances and outstanding bonds. The Chief Financial Officer will notify all nationally recognized municipal securities information repositories of these significant events.

5.4.2 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.

5.4.3 Up-to-date accounting and budgeting information is available online to all management and authorized support staff. Quarterly actual-to-budget reports showing the current status of revenues and expenditures shall be prepared and distributed to appropriate County Court and management personnel in a timely manner and made available for public inspection.

6. FINANCIAL PLANNING POLICIES

6.1 The Finance Department, collaborating with other departments, will prepare a long-term financial plan for each fund, phased in so that all funds are planned by June 30 of each budget year, to promote responsible planning for the use of resources. The long-term financial plans will include projected revenues, expenditures, and reserve balances for the next five years for all funds, except the Landfill which shall include 20-year financial plans.

6.2 The County's financial plan should be strategic, reflecting the County Court and community priorities for service while providing resources that fund desired service levels.

6.3 Long-term projections of revenues and expenditures will be based upon disclosed assumptions, and prepared consistent with best practices established by the GFOA.

6.4 The long-term financial plans will be integral to the development of the annual budget.

7. DEBT POLICY

7.1 The County may use debt proceeds to finance costs associated with capital infrastructure, equipment, vehicles and other purposes that provide long-term benefits to the community, i.e., benefits that extend more than one year.

7.2 Capital projects financed through the issuance of bonds shall not be financed for a period which (a) exceeds the expected useful life of the project, and (b) is less than 30 percent of the expected useful life of the improvements.

7.3 Financing for non-capital purposes shall not extend beyond the amortization period available for the respective type of obligation.

7.4 The Chief Financial Officer will structure all debt issuances and oversee the on-going

management of all County debt. Debt includes general obligation bonds, lease purchase obligations, revenue bonds, special assessment obligations, promissory notes, equipment financing agreements, and any other contractual arrangements that obligate the County to make future principal and interest payments.

7.5 No debt shall be issued for which the County has not identified specific revenue sources sufficient for repayment. Such revenue sources can include internal sources. The Chief Financial Officer shall prepare an analysis of the source of repayment prior to issuance of any debt.

7.6 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, unless the use of debt is otherwise determined to be in the best interest of the County.

7.7 The County may utilize short-term debt or interfund loans as permitted; to cover temporary cash flow deficiencies due to timing of cash flows, such as may result from delay in receipting grant proceeds or other revenues or delay in issuance of long-term debt.

7.8 When issuing long-term debt, the County will ensure that the debt is soundly financed by:

7.8.1 Incurring debt only when necessary for capital improvements too large to be financed from current available resources,

7.8.2 Ensuring that capital projects financed through long-term debt shall be financed for a period not to exceed the useful life of the project,

7.8.3 Determining that the benefits of the project financed exceed the cost of financing including interest costs,

7.8.4 Analyzing the source of repayment, debt coverage ratios, and the impact of debt service on annual fixed costs prior to issuance of long-term debt.

7.9 All bond issuances, promissory notes, and capital leases will be authorized by order of the County Court.

7.10 The County shall maintain its bond rating at the highest level fiscally prudent, so that future borrowing costs are minimized and access to the credit market is preserved.

7.11 The County will commit funds and maintain a debt reserve that equals the annual debt service payments in all funds that include debt.

8. PENSION FUNDING POLICIES

8.1 The County participates in the Oregon Public Employees Retirement System (PERS) as an Employer within the State and Local Government Rate Pool. The County will use its best efforts to

fund its pension obligations in an equitable and sustainable manner. The following principles and objectives shall guide the County:

8.1.1 PERS provides no less than biennially an actuarially determined contribution rate (ADC) to serve as the basis for minimum contributions;

8.1.2 Although the PERS ADC is calculated in a manner that fully funds the long-term costs of promised benefits, while balancing the goals of (1) keeping contributions relatively stable, and (2) equitably allocating the costs over the employees' period of active service; financial impacts due to significant compensation in the last three years above historical earnings may not be;

8.1.3 The County will consider a PERS rate stabilization plan during Fiscal Year 2020 to more equitably fund PERS costs on a sustainable basis, with a goal of ensuring its funding status is between 90 percent and 110 percent of its actuarially determined liability.

8.1.4 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.

9. RESERVE POLICIES

9.1 Fund balance and reserve policies are an important indicator of the County's financial position. The policies establish the amounts the County will strive to reach and maintain, these amounts are expressed as goals, recognizing that fund balance levels can fluctuate from year to year in the normal course of operations for any local government.

9.1.1 The beginning fund balance of the General Fund shall maintain working capital of approximately four months (4/12) of estimated annual property tax collections to allow the County to adequately fund operations until property taxes are received in November of each year without borrowing. It is the intent of the County to limit the use of the County Reserve Fund to non-recurring needs, to ensure the County has the flexibility to respond and mitigate short-term economic downturns, short-term volatility in revenues, and unforeseen emergency situations or circumstances, fund other capital needs or other such non-recurring needs .

9.1.2 The County's other funds shall maintain a minimum working capital balance sufficient for sixty (60) days of operating expenses, together with five percent (5% percent) of budgeted revenue for an emergency repair reserve. Additionally, the County will seek to stabilize landfill rates by setting aside funds (capital projects reserve), as funding is available from existing resources, for scheduled capital maintenance programs to reduce future borrowing. Where resources from rates and other sources are insufficient to fund scheduled capital projects, long-term debt may be utilized. Evaluation of future debt service requirements will be incorporated into the financial analysis noted above, including funding and maintaining debt service reserves. The County will commit funds and maintain a debt service reserve equal to the annual debt service payment for all debt within the funds.

9.1.3 The County’s funds that include debt service, shall maintain adequate working capital to pay required debt service without borrowing and fund debt service reserves in an amount equal to the annual debt service payment.

9.2 The policies establish the amounts the County will strive to maintain. They set forth the guidelines for both current activities and long-range planning. The policies are reviewed annually to assure the highest standards of fiscal management. The County may use the unassigned fund balances on a one-time or temporary basis for purposes described above, committed funds may be spent with approval of the County Court on a one time basis. The County will develop a plan to restore unassigned and committed reserves to the desired levels.

10. MANAGEMENT OF FISCAL POLICY

10.1 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).

10.1.1 The Chief Financial Officer or designee shall prepare a report explaining the substantive impact of all recommendations and their impact on the County’s operations, service levels, and/or finances.

10.1.2 The finance committee shall review the County’s fiscal policies annually.

10.2 The County Judge shall implement fiscal policies and monitor compliance.

10.2.1 If the County Judge discovers a material deviation from policy, he/she shall report it in writing to the County Court in a timely manner.

10.2.2 As a part of the County’s annual budget document, the County Judge’s budget message shall identify: (a) all major changes in policy since the previous budget year, and (b) any material variations from policy in the ensuing year’s budget, and (c) fund’s that do not meet reserve requirements and provide the developed plan to restore the reserves to the desired levels.

DEFINITION OF TERMS

Budget committee – is a committee consisting of the three County Court members and an equal number of citizen members appointed by the County Court.

Government Finance Officers Association (GFOA) – is 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.

Category level – for budget control purposes, categories include personnel services, materials and services, capital outlay, debt service, transfers, contingency, reserves, and unappropriated.

Program level – for budget control purposes, programs may include library services, community services, administration, finance, human resources, etc.

Divisional level – for budget control purposes, divisional level would include the jail within the Sheriff’s Department. Other divisions may include the building and electrical divisions within the Community Development Department.

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, e.g., roads, landfill, airport, jail, information technology, County facilities, and vehicles.

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.

Oregon Revised Statutes (ORS) – Oregon’s compilation of state laws including rules of civil procedure.

Glossary

Actual

Actual, as used in the fund summaries, revenue summaries, and department and division summaries within the budget document, represents the actual costs results of operations. This category is presented on a budgetary basis, and thus excludes depreciation and amortization and includes principal payments on debt.

Adopted Budget

Adopted, as used in the fund summaries and department and division summaries within the budget document, represents the final budget *adopted* by the County Court. The adopted budget becomes effective July 1. Subsequent to adoption; the County Court may make changes throughout the year.

Approved Budget

Approved, as used in the fund summaries, revenue summaries, represents the proposed budget with changes made by the budget committee, if any.

Assets

Resources having a monetary value and that are owned or held by an entity.

Beginning Fund Balance

The beginning balance is the residual non-restricted funds brought forward from the previous financial year (ending balance).

Bond or Bond Issue

Bonds are debt instruments that require repayment of a specified principal amount on a certain date (maturity date), together with interest at a stated rate or according to a formula for determining the interest rate.

Bond Funds

Established to account for bond proceeds to be used only for approved bond projects.

Budget

A budget is a plan of financial operation embodying an estimate of proposed expenditures and the means of financing them. Used without any modifier, the term usually indicates a financial plan for a since fiscal year. In practice, the term budget is used in two ways. Sometimes it designates the financial plan presented for adoption and other times it designates the plan finally approved. It is usually necessary to specifiscal year whether the budget under consideration is preliminary and tentative, or whether the appropriating body has approved it.

Budget Calendar

A schedule of key dates followed by a government in the preparation and adoption of the budget.

Budget Committee

A group comprised of the elected officials plus an equal number of concerned citizens for the purpose of reviewing the proposed budget and recommending changes leading to an approved budget.

Budget Document

A written report that shows a government's comprehensive financial plan for a specified period, usually one year, that includes both the capital and the operating budgets.

Budget Message

Written explanation of the budget and the County's financial priorities for the next fiscal year; prepared by the County Judge.

Capital Improvement

A term defined in the ORS 310.410 (10) to include land, structures, facilities, machinery, equipment, or furnishings having a useful life of longer than one year.

Capital Improvement Project

Any project having assets of significant value and having a useful life of five years or more. Capital projects include the purchase of land, design, engineering and construction of buildings, and infrastructure items such as parks, streets, bridges, drainage, street lighting, water and sewer systems and master planning.

Capital Outlay

Includes the purchase of land, the purchase and/or construction of buildings, structures and facilities of all types, in addition to machinery and equipment. It includes expenditures that result in the acquisition or addition of a fixed asset or increase the capacity, efficiency, span of life, or economy of operating as an existing fixed asset. For an item to qualify as a capital outlay expenditure it must meet all of the following requirements: (1) have an estimated useful life of more than one year; (2) typically have a unit cost of \$5,000 or more; and (3) be a betterment or improvement. Replacement of a capital item is classified as capital outlay under the same code as the original purchase. Replacement or repair parts are classified under materials and services.

Capital Projects

Major repairs, improvements or additions to the County's fixed assets (streets, sidewalks, roads, sewers, storm water, parks, and buildings).

Charges for Service

Includes a wide variety of fees charged for services provided to the public and other agencies.

Comprehensive Plan

An official statement of the goals, objectives and physical plan for the development of the County. Contains a narrative of goals, objectives and policies that describe the desired form, nature and rate of county development.

Consumer Price Index (CPI)

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. Contingency may be appropriated for a specific purpose by county court upon the approval of a resolution. The County separates contingencies into those that are designated for specific purposes and undesignated.

Debt Service

Interest and principal on outstanding bonds due and payable during the fiscal year.

Debt Service Fund

A fund established to account for the accumulation of resources and for the payment of general long-term debt principle and interest that are not services by the Enterprise funds. It does not include contractual obligations accounted for in the individual funds.

Department

Led by a general manager, this combination of divisions of the County share specific and unique sets of goals and objectives (i.e., Sheriff, Health and Human Services, Veteran's Office, Library, etc.).

Designated Contingency

Amounts set aside for anticipated non-recurring cash flow needs. This includes items such as moving and remodeling, major building repairs, emergency management, and capital project or equipment purchases.

Employee Benefits

Contributions made by a government to meet commitments or obligations for employee-related expenses. Included is this is the government's share of costs for social security and the various pension, medical and life insurance plans.

Ending Fund Balance

The residual, non-restricted funds that are spendable or available for appropriation at the end of the fiscal year.

Enterprise Funds

Established to account for operations, including debt service that are financed and operated similarly to private businesses – where the intent is that the service is self-sufficient, with all costs supported predominantly by user charges.

Estimated

A projection of the revenue or expenditure, as appropriate, to be recognized during the current fiscal period.

Expenditures

Represents decreases in net financial resources. They include current operating expenses, which require the current or future use of net current assets, debt services, and capital outlays.

Fees

Charges for specific services levied by local government in connection with providing a service, permitting an activity, or imposing a fine or penalty.

Fiscal Management

A government's directive with respect to revenues, spending, reserves and debt management as these relate to governmental services, programs and capital investment. Financial policy provides an agreed upon set of principles for the planning and programming of governmental budgets and its funding.

Fiscal Year

A 12-month period designated as the operating year for accounting and budgeting purposes in an organization. The Crook County fiscal year is July 1 through June 30.

Five-Year Financial Plan

An estimation of revenues and expenses of the City's operations for the next five-year period.

Fixed Assets

Includes equipment, vehicles, furniture and fixtures, computer hardware and software with a cost basis in excess of \$5,000.

Full-Time Equivalent (FTE)

A calculation used to convert part-time hours to equivalent full-time positions. Full-time employee salaries are based on 2,080 hours per year. The fulltime equivalent of a part-time employee is calculated by dividing the number of hours budgeted by 2,080.

Fund

A fiscal and accounting entity with a self-balancing set of accounts. Records cash and other financial resources together with all related liabilities and residual equities, or balances and

changes therein. These are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance

The balance of net financial resources that is spendable or available for appropriation.

General Fund

This is the primary operating fund of the County. It exists to account for the resources devoted to finance the services traditionally associated with county government.

General Long-term Debt

Represents debt payable that is not classified as a liability of a given fund or secured by a specific revenue source other than the general revenues or property taxes of the issuer. General Obligation (GO) bonds are secured by the full faith and credit of the issuer. GO bonds issued by local units of government are secured by a pledge of the issuer's property taxing power (secondary portion). Usually this is issued to pay for building repairs and improvements.

Goal

The result or achievement toward which effort is directed; aim; end.

Grant

A contribution that is made by one government unit to another. The contribution is usually made to aid in the support of a specified function (i.e., library, veteran's services, or capital projects).

Infrastructure

Public domain fixed assets such as roads, bridges, streets, sidewalks, and similar assets that are immovable.

Intergovernmental Revenues

Levied by one government, but shared on a predetermined basis with another government or class of governments.

Levy

Gross amount of property taxes imposed on taxable property. The net amount received by a government will be less than the gross levy as a result of delinquent or uncollectible payments or early payment discounts. Budgets are developed on the basis of the projected amount of property taxes receivable.

Line Item Budget

The traditional form of budget, where proposed appropriations are based on individual objects of expense within a department or program. Local Budget Law Oregon Revised Statutes (ORS) dictates local budgeting practices. ORS Chapter 294 contains Local Budget Law provisions.

Materials and Services

Expendable items purchased for delivery and county services. This classification includes supplies, repair and replacement parts, small tools, maintenance and repair materials that are not of a capital nature, and outsourced services.

Mission

Defines the primary purpose of the County and is intended to guide all organizational decisions, policies and activities (internal and external) on a daily basis.

Non-Operating Budget

Part of the budget composed of the following items: Reserves, contingencies, capital projects, and debt service payments.

Objective

A target to be accomplished in specific, well defined and measurable terms, and that is achievable within a specific time frame.

Operating Budget

The plan for current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled.

Operating Revenue

Funding received by the government as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services, capital outlay, and debt service.

Outstanding Debt

The balance due at any given time which resulted from the borrowing of money or from the purchase of goods and services.

Performance Measure

Data collected to determine how effective or efficient a program is in achieving its objectives.

Personnel Services

The salaries and wages paid to employees, in addition to the County's contribution for fringe benefits such as retirement, social security, and health and workers' compensation insurance.

Property Tax

Based according to assessed value of property and is used as the source of monies to pay general obligation debt and to support the services provided by the County.

Project Manager

An individual that is responsible for budgeting and managing projects to their completion.

Proposed Budget

A financial document that combines operating, non-operating and resource estimates prepared by the Budget Officer, which is submitted to the public, budget committee and County Court for review and approval.

Resources

Includes revenue, inter-fund transfers, borrowing proceeds and beginning fund balance.

Retained Earnings

An equity account that reflects the accumulated earning of an enterprise or internal service fund.

Revenue

Funds received by the City from either tax or non-tax sources.

Taxes

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges, such as photocopy service.

Tax Levy

The total amount of property taxes needed to pay for General Fund operations and for principal and interest on bonds.

Tax Rate

The amount of tax levied for each \$1,000 of assessed valuation.

Tax Revenue

Includes property taxes, hotel and motel room tax.

Tax Roll

The official list showing the amount of taxes levied against each property.

Transfers

Appropriation category used in the County’s budget, which includes amounts distributed from one fund to pay for services provided by another fund. The general fund may also transfer funds to any other fund if desired by the County Court.

Unappropriated Ending Fund Balance

An account which records a portion of the fund balance. It must be segregated for future use and is not available for current appropriation or expenditure.

Unreserved Fund Balance

The portion of a fund's balance that is not restricted for a specific purpose. It is available for general appropriation.

User Fees

The fee charged for services to the party or parties who directly benefits. They are also referred to as Charges for Service.

