

Memo:

To: Crook County Court

From: Andy Parks

Via: Seth Crawford, County Judge
Dodge Kerr, Finance Director

Date: June 9, 2022

Re: Fiscal Year 2022-2023 Budget
Court Order 2022-23
June 15, 2022 Court meeting

The Budget Committee approved a budget with total requirements of \$177,155,800, inclusive of \$26,807,100 of reserved funding and total appropriations of \$150,348,700. Subsequent to Budget Committee approval I have reviewed internal service charges and other interfund transfers to reconcile differences. As a result of the reconciliation process there are several changes to the approved budget that are necessary. These adjustments are included in the attached court order. Details of the adjustments are as follows:

General Fund

- Clerk’s Office - Reduction of internal charge to IT \$1,000
- Finance – Reduction in internal service revenue \$84,200
- Legal – Reduction in internal service revenue \$36,900
- Administration – Reduction in internal service revenue \$53,700
- Human Resources – Reduction in internal service revenue \$1,500
- Contingency – net reduction due to reduced revenue \$176,300
- Net impact to the general fund budget – reduction \$177,300

The reductions in internal service revenue results from a change in budget development to transfer funds from the Justice Center Capital Projects Fund (legal, administration and finance) and not circling back to reduce the revenue side and a rounding issue on the transfer for human resources. The reduction in the internal service charge in IT is due to a data entry error.

Community Development Fund

- Administration – increase in facilities rent \$47,100
- Electrical – increase in facilities rent \$11,800
- Building – increase in facilities rent \$68,800
- Contingency – reduction \$(127,700)

The above changes are related to adjusting facilities internal charges to include rent at estimated market rates. The information was presented in this manner to the budget committee, however, the adjustments to the expense accounts was not reflected.

Facilities Fund

- Internal services charges – increase	\$117,700
- Contingency - increase	\$117,700

The above adjustment reflects the additional rent from the Community Development Fund. The \$10,000 difference is a reconciliation issue between various worksheets used to develop the charge.

The net result of the above changes is a reduction to the County-wide budget of \$58,600.

Recommendation

With the above adjustments, which are within statutory authority, i.e., 10% within any fund, I believe the budget approved by the Budget Committee may be adopted, with changes the Court may wish to make. Any desired changes by the County Court are limited to 10% within a given fund.

Attachments:
Court Order 2022-23

**IN THE COUNTY COURT OF THE STATE OF OREGON
FOR THE COUNTY OF CROOK**

IN THE MATTER OF

ORDER # 2022-23

Adopting the Crook County Fiscal Year 2022-2023 budget, beginning July 1, 2022, making appropriations and imposing and categorizing ad valorem taxes

BE IT SO ORDERED that the Crook County Court hereby adopts the budget for the fiscal year beginning July 1, 2022 in the total amount of \$177,097,200, including \$150,290,100 in appropriations and \$26,807,100 in reserved funds and makes the following appropriations.

Fund	Department	Approved Budget	Adjustments	Adopted Budget
General				
	Assessor	583,500		583,500
	Clerk	1,131,800	(1,000)	1,130,800
	Finance	1,187,600		1,187,600
	Legal	508,500		508,500
	Administration	741,700		741,700
	Natural Resources	55,800		55,800
	Human Resources	761,600		761,600
	District Attorney	1,731,600		1,731,600
	Victims	360,100		360,100
	Juvenile	1,125,100		1,125,100
	GIS	248,800		248,800
	Information Technology	1,094,800		1,094,800
	Outside Agency	225,000		225,000
	Transfers	2,191,600		2,191,600
	Special payments	1,446,100		1,446,100
	Contingency	6,663,900	(175,300)	6,488,600
	Total requirements	20,057,500	(176,300)	19,881,200
Road				
	Personnel	1,832,800		1,832,800
	Materials and services	3,186,800		3,186,800
	Capital Outlay	5,112,000		5,112,000
	Contingency	1,000,000		1,000,000
	Reserved	13,719,400		13,719,400
	Total requirements	24,851,000	-	24,851,000

Fund	Department	Approved Budget	Adjustments	Adopted Budget
Community Development				
	Adminstration	900,900	47,100	948,000
	Electrical	715,300	11,800	727,100
	Building	2,480,600	68,800	2,549,400
	Onsite	321,500		321,500
	Code enforcement	100,800		100,800
	Contingency	2,100,000	(127,700)	1,972,300
	Reserved	8,868,300		8,868,300
	Total requirements	15,487,400	-	15,487,400
Sheriff's Office				
	Sheriff's Office	6,063,600		6,063,600
	Jail	4,469,400		4,469,400
	Parole and Probation	2,277,600		2,277,600
	Special Services	444,900		444,900
	Contingency	1,856,800		1,856,800
	Total requirements	15,112,300	-	15,112,300
Health Services				
	Health	1,132,900		1,132,900
	Environmental Health	97,400		97,400
	Grant Programs	2,481,000		2,481,000
	Contingency	2,035,400		2,035,400
	Total requirements	5,746,700	-	5,746,700
Veterans				
	Personnel	203,700		203,700
	Materials and services	125,000		125,000
	Contengency	72,400		72,400
	Total requirements	401,100	-	401,100
Library				
	Library Operations	1,402,300		1,402,300
	Grants and Donations	43,200		43,200
	Law Library	28,600		28,600
	Contingency	697,100		697,100
	Total requirements	2,171,200	-	2,171,200
Debt Service - GO Bonds				
	Debt Service	575,000		575,000
	Total requirements	575,000	-	575,000

Fund	Department	Approved Budget	Adjustments	Adopted Budget
Fairgrounds				
	Personnel	344,300		344,300
	Materials and services	503,800		503,800
	Capital outlay	2,528,000		2,528,000
	Contingency	210,300		210,300
	Total requirements	3,586,400	-	3,586,400
Landfill				
	Personnel	901,500		901,500
	Materials and services	1,104,100		1,104,100
	Capital Outlay	370,000		370,000
	Contingency	235,000		235,000
	Reserved	4,219,400		4,219,400
	Total requirements	6,830,000	-	6,830,000
Crooked River Watershed				
	Personnel	104,300		104,300
	Total requirements	104,300	-	104,300
Weed Control				
	Personnel	139,200		139,200
	Materials and services	108,300		108,300
	Contingency	195,500		195,500
	Total requirements	443,000	-	443,000
Facilities				
	Personnel	473,600		473,600
	Materials and services	1,214,800		1,214,800
	Capital outlay	330,000		330,000
	Debt service	181,400		181,400
	Contingency	240,800	117,700	358,500
	Total requirements	2,440,600	117,700	2,558,300
Clerk Dedicated Funds				
	Notary	46,800		46,800
	Recording	139,600		139,600
	Archive	92,500		92,500
	Total requirements	278,900	-	278,900

Fund	Department	Approved Budget	Adjustments	Adopted Budget
COCC Open Campus				
	Materials and services	129,000		129,000
	Total requirements	129,000	-	129,000
Taylor Grazing				
	Materials and services	45,000		45,000
	Total requirements	45,000	-	45,000
Video Lottery				
	Materials and services	150,000		150,000
	Transfers	75,000		75,000
	Contingency	322,000		322,000
	Total requirements	547,000	-	547,000
Mental Health				
	Materials and services	4,070,000		4,070,000
	Total requirements	4,070,000	-	4,070,000
Special Transportation				
	Materials and services	402,000		402,000
	Contingency	598,000		598,000
	Total requirements	1,000,000	-	1,000,000
Title III				
	Materials and services	655,000		655,000
	Total requirements	655,000	-	655,000
Surveyor				
	Materials and services	106,700		106,700
	Contingency	172,300		172,300
	Total requirements	279,000	-	279,000
Crook County School Fund				
	Materials and services			-
	Transfers	450,000		450,000
	Total requirements	450,000	-	450,000
Tourism				
	Materials and services	25,000		25,000
	Contingency	59,000		59,000
	Total requirements	84,000	-	84,000

Fund	Department	Approved Budget	Adjustments	Adopted Budget
Airport				
	Materials and services	418,300		418,300
	Capital outlay	555,000		555,000
	Debt Service	913,000		913,000
	Contingency	1,820,100		1,820,100
	Total requirements	3,706,400	-	3,706,400
Justice Center Capital Project				
	Personnel	135,000		135,000
	Materials and services	2,523,000		2,523,000
	Capital outlay	44,457,000		44,457,000
	Contingency	9,318,000		9,318,000
	Total requirements	56,433,000	-	56,433,000
Capital Asset Reserve				
	Capital outlay	2,500,000		2,500,000
	Contingency	8,382,000		8,382,000
	Total requirements	10,882,000	-	10,882,000
Belknap Museum Exhibit Capital Project				
	Personnel	25,000		25,000
	Materials and services	50,000		50,000
	Capital outlay	715,000		715,000
	Total requirements	790,000	-	790,000
Total appropriations		150,348,700	(58,600)	150,290,100
Total reserved		26,807,100	-	26,807,100
Total requirements		177,155,800	(58,600)	177,097,200

Imposing Ad Valorem Property Taxes

BE IT SO ORDERED that the Crook County Court hereby imposes the taxes provided for in the adopted budget at the rate of \$3.8702 per \$1,000 of assessed value for the County's permanent rate tax; and in the amount of \$571,000 for debt service on general obligation bonds.

Categorizing the Taxes

The taxes imposed are hereby categorized for the purposes of Article XI section 11b as follows for fiscal year 2022-23:

Subject to the General Government Limitation	Excluded from Limitation
Permanent Rate Tax \$3.8702 / \$1,000	
General Obligation Bond Debt Service.....	\$571,000

The above Order is hereby approved on this 15th day of June 2022.

CROOK COUNTY COURT:

SETH CRAWFORD, County Judge

JERRY BRUMMER, County Commissioner

BRIAN BARNEY, County Commissioner

