



# Third Quarter Report

Period Ending March 31, 2023



**Crook County**  
Oregon

**April 30, 2023**

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

We are pleased to report on activities and progress we have made on County goals on behalf of Crook County for the third quarter ended March 31, 2023. The report includes comparisons of actual to budgeted amounts, a County-wide summary of beginning fund balance, current period resources and expenditures, and the ending fund balance for all funds. The financial information presented is unaudited and any significant adjustments are noted. Additionally, we include a debt summary and a schedule of key metrics for the County's debt which can be found on the last page.

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

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

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

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

### **Operations**

- Airport
  - Submitted RFQ (request for quotes) for new T-Hangar construction grant
- Assessor's Office
  - Began Mobile Assessor software integration and conversion
- Community Development
  - Began Juniper Canyon access project
- County Clerk
  - Completed the 2022-23 Board of Property Tax Appeals Session
- District Attorney's Office
  - Continues to work through cases that were back logged during COVID
  - Began process to review staff positions and update organizational chart
- Facilities
  - Hired Maintenance Assistant



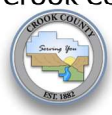
- Fairgrounds
  - Finished repairs on the indoor arena roof, kitchen and updated the Cowboy bathroom
  - Obtained premium book sponsorships for the fair
- Finance
  - Completed the fiscal year 2022 audit and single audit with an unmodified opinion
  - Hired a new Senior Accountant
  - Received the Government Finance Officer's Association Distinguished Budget Award
- Health Department
  - Hired 3 new employees
  - Began subcontracting process with several third parties for grant administration
- Human Resources
  - Hired eight new employees across the County and began Employee Handbook update
- Information Technology
  - Completed and began implementation of the IT Strategic Plan Roadmap
- Justice Center
  - Foundation and concrete work was completed
  - Cinderblock and steel framing and flooring began on all three floors
- Juvenile Department
  - Began process to utilize Open Parachute curriculum
  - Trained staff to e-file court proceedings and documents
- Landfill
  - Completed the annual Environmental Monitoring Report
  - Completed the Department of Environmental Quality 4<sup>th</sup> quarter reporting
- Legal Counsel
  - Completed reviews for several large contracts and amendments including Oregon Health Authority and Federal Aviation Administration
- Library
  - Began establishing community outreach for the senior community
  - Expanded Library of Things to include early development tools
- Road Department
  - Retirement of Roadmaster
  - Continued overlay of Ochoco Ranger Station Road
- Sheriff's Office
  - Upfit was completed on the 5 vehicles donated by the Bend Police Department
  - Hired new 1 new patrol deputy and 1 mental health technician

If you have questions, please let us know.

Sincerely,

**Christina Haron**

Christina Haron, CPA  
Acting Finance Director



## County-wide – All Funds

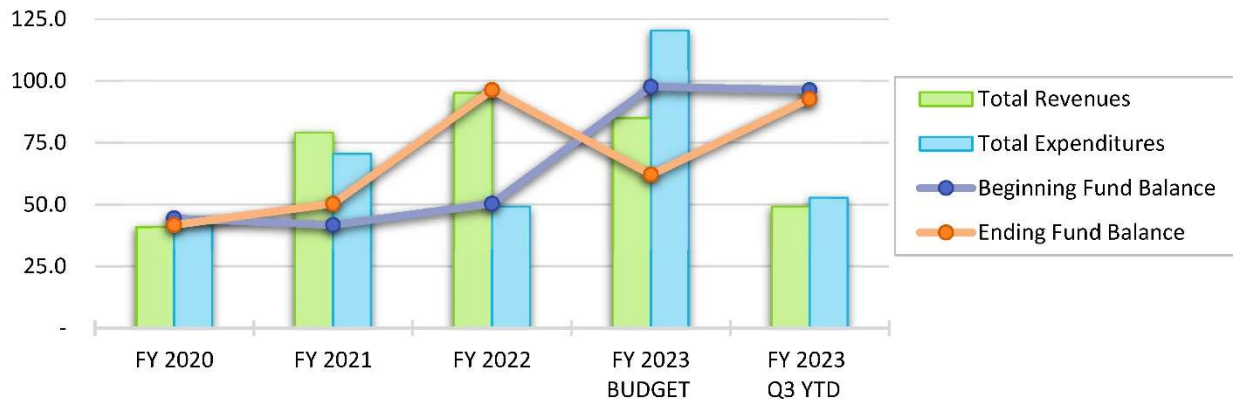
The County began the quarter with a combined \$98.11 million fund balance. During the quarter, the County received \$9.94 million in revenue, had operating expenditures of \$11.13 million, invested \$3.93 million in capital, and paid \$0.27 million in debt service. The County’s ending combined fund balance totals \$92.72 million. Total ending fund balance across the County meets or exceeds the desired minimum per the County’s fiscal policies, however, several funds individually are below the policy minimums. These shortfalls are being addressed in fiscal years 2023 and 2024. Detailed information per fund is presented on the individual fund pages.

### Quarter Ended March 31, 2023

*Information for the January 1, 2023 – March 31, 2023 quarter only*

FUND	BEGINNING		TOTAL		CAPITAL			TOTAL		ENDING
	FUND BALANCE	REVENUE	RESOURCES	EXPENDITURES	OUTLAY	DEBT SERVICE	EXPENDITURES	FUND BALANCE		
General Fund	\$ 5,659,317	\$ 2,416,100	\$ 8,075,417	\$ 3,377,968	\$ -	\$ -	\$ 3,377,968	\$ 4,697,450		
Road Fund	15,569,313	902,456	16,471,769	866,605	373,992	-	1,240,597	15,231,173		
Sheriff's Office	7,575,113	1,296,132	8,871,245	2,585,009	92,217	-	2,677,226	6,194,018		
Community Development	11,236,577	551,032	11,787,609	874,118	-	-	874,118	10,913,491		
Landfill	5,021,017	633,983	5,654,999	380,219	251,425	-	631,644	5,023,355		
Health Services Fund	3,271,631	1,029,588	4,301,219	763,911	-	-	763,911	3,537,308		
Facilities	578,558	697,005	1,275,563	393,850	53,772	-	447,622	827,941		
Library	1,323,164	88,823	1,411,987	319,446	-	-	319,446	1,092,541		
Fairgrounds	69,865	423,287	493,152	159,954	260,730	-	420,684	72,468		
Airport	(118,126)	126,168	8,042	36,774	-	268,937	305,711	(297,669)		
Weed Control	222,246	107,254	329,500	62,627	-	-	62,627	266,873		
Veterans Services	74,087	63,828	137,915	51,510	-	-	51,510	86,405		
Capital Asset Reserve Fund	10,856,931	73,045	10,929,976	-	-	-	-	10,929,976		
<b>Capital Project Funds</b>										
Justice Center and Courthouse	34,138,144	496,213	34,634,356	254,916	2,898,778	-	3,153,694	31,480,662		
<b>Other Non-Major Funds</b>										
Debt Service Funds	313,480	31,532	345,012	-	-	-	-	345,012		
Mental Health Fund	11,036	859,284	870,319	859,284	-	-	859,284	11,036		
Special Transportation Fund	834,178	22,483	856,660	61,190	-	-	61,190	795,471		
Title III Fund	492,271	3,351	495,621	-	-	-	-	495,621		
Crook County School Fund	-	-	-	-	-	-	-	-		
Video Lottery Fund	320,635	63,545	384,180	35,750	-	-	35,750	348,430		
Surveyor	177,926	12,065	189,992	9,694	-	-	9,694	180,298		
Clerk Special Revenue Fund	237,751	6,951	244,702	9,209	-	-	9,209	235,493		
Comm College Edu Center Fund	131,061	882	131,943	-	-	-	-	131,943		
Crooked River Watershed	(2,642)	26,270	23,628	26,270	-	-	26,270	(2,642)		
Tourism Fund	78,551	5,556	84,107	-	-	-	-	84,107		
Taylor Grazing Fund	37,541	254	37,795	-	-	-	-	37,795		
<b>COUNTY TOTAL</b>	<b>98,109,624</b>	<b>9,937,085</b>	<b>108,046,708</b>	<b>11,128,304</b>	<b>3,930,913</b>	<b>268,937</b>	<b>15,328,154</b>	<b>92,718,554</b>		

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



## General Fund

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

For the first three quarters, overall revenue has been received consistent with the budget at one hundred four percent (104%) of the anticipated budget for that period. Revenue for the third quarter was one hundred sixty-four percent (163.5%) of the estimated quarter budget. Tax collection revenue for the first three quarters was about one hundred eleven percent (111.3%). Overall, tax revenue is anticipated to be slightly higher than budgeted for the fiscal year as the actual levy was eight percent (8%) above the fiscal year 2022 levy, compared to a budgeted levy increase of five and one-half percent (5.5%).

Licenses, permits and fees collected during the third quarter were eighty-eight percent (87.7%) of the estimated quarter budget and twenty-two percent (21.9%) of the annual budget. Licenses, permits and fees are projected to be about \$30,000 less than budget expectations due to the reduction of recording fees related to the slowdown in the housing market. Charges for services for the quarter are roughly seventy-five percent (75.3%) of the quarterly budget and thirty-nine percent (39.2%) of the budget for the first three quarters. Charges for services are anticipated to be significantly less than budgeted due to the slowdown in the economy resulting in lower property transactions. Lastly, miscellaneous revenue collection for the first three quarters is over two thousand six hundred percent (291.8%) of the budget for that period due to investment interest.

During the quarter, a supplemental budget was approved to transfer appropriation of \$228,200 from contingency for contract services in the County Court department.

For the third quarter, expenditures for District Attorney, Information Technology, and Natural Resources were consistent with budget (within ten percent (10%) of the quarterly budget). The remaining departments and transfers, except for Non-Departmental and Special Payments, were under budget (over 10% less than the budget for the quarter).

For the first three quarters, expenditures are consistent with budget (within 10% of the budget), except for GIS, Human Resources, Victim's Assistance, and Transfers.

GIS expenditures were about eighty-two percent (81.8%) of the quarterly budget due to the timing of software subscription payments. Human Resources expenditures were about seventy-one percent (71.1%) of the quarterly budget due to staffing vacancies and deferring programs until staffing was filled. Victims Assistance expenditures were about eighty percent (79.5%) of the quarterly budget due to staff benefit election changes and timing of grant expenditures. Finally, Transfers expenditures were about fifty-three percent (52.8%) of the quarter budget due to changes in accounting for the dollars



passed through from the State of Oregon for the American Rescue Plan Act (ARPA) dollars as required per the US Treasury's final ruling from October 2022.

Overall, the General Fund realized a reduction in fund balance of \$0.96 million during the quarter which was expected due to the spending down of ARPA grant revenue and the timing of property tax revenue received mostly in the prior quarter.

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

The estimated ending fund balance of \$4.85 million is \$1.64 million less than budgeted due to the spending down of ARPA grant dollars and meets fiscal policy requirements.

During the quarter, the Assessor's Office began Mobile Assessor software integration with Woolpert including conversion of sketches into editable formats.

The County Clerk's office began preparations for the District Election in May and completed the 2022-2023 Board of Property Tax Appeals Session.

The District Attorney's office continues to work through cases that were back logged due to COVID during the quarter while training new staff. They also began reviewing staff positions and updating the organization chart to better align talent within the department.

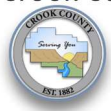
The Finance Department successfully completed the fiscal year 2022 Audit and Single Audit with an unmodified opinion, hired a Senior Accountant and began the fiscal year 2024 budget process. The fiscal year 2023 budget received the Government Finance Officer's Association Distinguished Budget Award.

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

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

During the quarter, the Juvenile Department began the process to utilize Open Parachute curriculum for minor in possession and Girl's Circle programs. Staff were also trained to e-file court proceedings and documents. The move toward electronic documents also continued with scanning of current paper documents.

The County's Legal team successfully completed reviews for many large contracts and grants including the Oregon Health Authority and Federal Aviation Administration. They also continued their support of the Justice Center construction project and the related state funding.

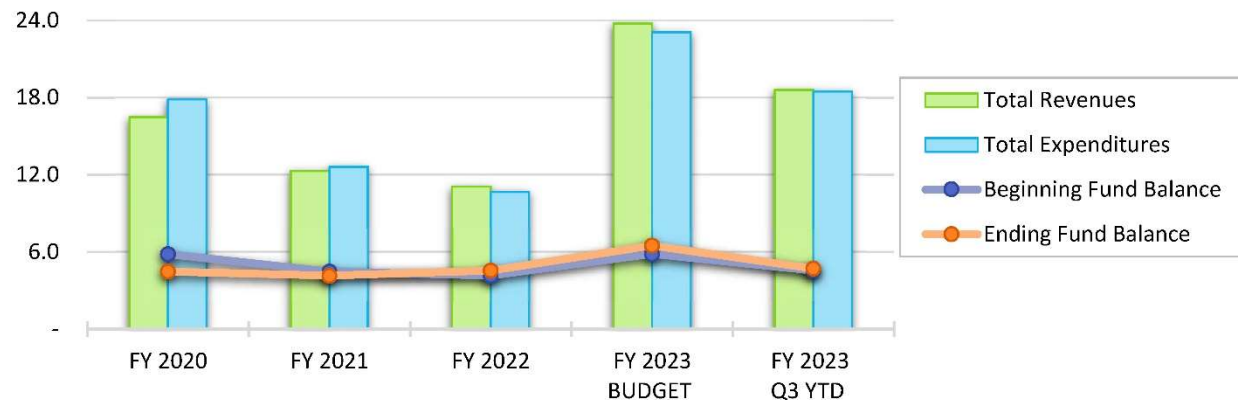


# General Fund

CATEGORY	3RD QUARTER (Jan '23-Mar '23)				FY 2023 YTD (Jul '22-Mar '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	9 MO EST BUDGET	9 MO ACTUAL	9 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
<b>Revenues</b>										
Taxes	\$ 176,650	\$ 938,373	\$ 761,723	531.2%	\$ 3,356,350	\$ 3,736,061	\$ 379,711	111.3%	\$ 3,533,000	\$ 3,868,000
Intergovernmental	158,214	262,975	104,761	166.2%	11,233,194	10,680,614	(552,580)	95.1%	15,821,400	12,720,000
Internal Service	961,175	960,414	(761)	99.9%	2,883,525	2,881,242	(2,283)	99.9%	3,844,700	3,846,000
Licenses, Permits & Fees	101,225	88,738	(12,487)	87.7%	303,675	280,184	(23,491)	92.3%	404,900	374,000
Charges for Services	24,225	18,235	(5,990)	75.3%	72,675	28,514	(44,161)	39.2%	96,900	57,000
Miscellaneous	12,625	147,364	134,739	1167.2%	37,875	1,001,746	963,871	2644.9%	50,500	1,037,000
<b>Total Revenues</b>	<b>1,434,114</b>	<b>2,416,100</b>	<b>981,986</b>	<b>168.5%</b>	<b>17,887,294</b>	<b>18,608,361</b>	<b>721,067</b>	<b>104.0%</b>	<b>23,751,400</b>	<b>21,902,000</b>
<b>Expenditures</b>										
Assessor's Office	282,100	248,588	33,512	88.1%	801,164	767,735	33,429	95.8%	1,128,400	1,099,000
County Clerk	148,775	130,033	18,742	87.4%	422,521	383,174	39,347	90.7%	595,100	557,000
County Court	241,750	205,948	35,802	85.2%	686,570	640,576	45,995	93.3%	967,000	933,000
District Attorney	432,900	393,161	39,739	90.8%	1,229,436	1,127,391	102,045	91.7%	1,731,600	1,599,000
Finance	303,750	233,885	69,865	77.0%	862,650	780,350	82,300	90.5%	1,215,000	1,123,000
GIS	63,875	52,242	11,633	81.8%	181,405	161,299	20,106	88.9%	255,500	255,000
Human Resources	185,075	131,500	53,575	71.1%	525,613	352,505	173,108	67.1%	740,300	495,000
Information Technology	323,234	302,118	21,116	93.5%	835,950	809,663	26,287	96.9%	1,114,600	1,082,000
Juvenile	287,850	240,737	47,113	83.6%	817,494	743,963	73,531	91.0%	1,151,400	1,118,000
Legal Counsel	152,482	126,491	25,991	83.0%	394,350	377,619	16,731	95.8%	525,800	525,000
Natural Resources	16,240	15,394	846	94.8%	42,000	43,199	(1,199)	102.9%	56,000	57,000
Non-Departmental	29,375	34,880	(5,505)	118.7%	176,250	182,034	(5,784)	103.3%	235,000	245,000
Victims Assistance	93,425	74,285	19,140	79.5%	265,327	236,244	29,083	89.0%	373,700	354,000
Special Payments	745,169	903,257	(158,088)	121.2%	10,846,100	11,004,657	(158,557)	101.5%	10,846,100	11,004,000
Transfers	541,028	285,450	255,578	52.8%	2,164,112	856,350	1,307,762	39.6%	2,164,112	1,159,000
<b>Total Expenditures</b>	<b>3,847,028</b>	<b>3,377,968</b>	<b>469,060</b>	<b>87.8%</b>	<b>20,250,942</b>	<b>18,466,759</b>	<b>1,784,183</b>	<b>91.2%</b>	<b>23,099,612</b>	<b>21,605,000</b>
<b>Revenues over (under) Expenditures</b>	<b>(2,412,914)</b>	<b>(961,868)</b>	<b>1,451,046</b>	<b>39.9%</b>	<b>(2,363,648)</b>	<b>141,602</b>	<b>2,505,250</b>	<b>-6.0%</b>	<b>651,788</b>	<b>297,000</b>
<b>Beginning Fund Balance</b>	<b>5,886,966</b>	<b>5,659,317</b>	<b>(227,649)</b>	<b>96.1%</b>	<b>5,837,700</b>	<b>4,555,847</b>	<b>(1,281,853)</b>	<b>78.0%</b>	<b>5,837,700</b>	<b>4,556,000</b>
<b>Ending Fund Balance</b>	<b>\$ 3,474,052</b>	<b>\$ 4,697,450</b>	<b>\$ 1,223,398</b>	<b>135.2%</b>	<b>\$ 3,474,052</b>	<b>\$ 4,697,449</b>	<b>\$ 1,223,397</b>	<b>135.2%</b>	<b>\$ 6,489,488</b>	<b>\$ 4,853,000</b>
Contingency									6,489,488	-

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

## GENERAL FUND Revenues and Expenditures | 2020-2023 *in millions*



## Road Fund

This fund accounts for the County's Road related activities. During the first quarter, the County agreed to the State taking administrative responsibility for a \$3.7 million grant. During the third quarter, a supplemental budget was approved to remove the \$3.7 million of appropriation related to that grant.

Overall revenue collected was one hundred fourteen percent (113.7%) of the estimated quarterly budget and one hundred four percent (103.9%) of the estimated year-to-date budget.

Intergovernmental revenue was one hundred five percent (105.2%) of the estimated quarterly budget and consistent with budget year-to-date. Licenses, Permits, and Fees were about one hundred twenty percent (119.8%) of the estimated quarterly budget and are expected to be consistent with budgeted amounts for the year. Charges for services for the quarter were about one hundred sixty-four percent (164%) of the estimated budget and over one thousand percent of the year-to-date budget due to unexpected energy credits received. Miscellaneous revenue collected for the quarter was two hundred eighty percent (280.2%) of the estimated budget and over two hundred eleven percent (211.1%) of the year-to-date budget due to increased interest revenue from investments.

For the quarter, overall expenditures were roughly seventy-two percent (71.7%) of the estimated budget for the quarter, however, total expenditures for the first three quarters are ninety six percent (96.4%) of the estimated budget. Personnel expenditures were over one hundred thirteen percent (113.4%) of the quarterly budget due to the retirement of the Roadmaster and remain slightly over year-to-date estimated budget at one hundred four percent (104.1%).

Overall, the fund balance decreased by \$0.34 million for the quarter. This reduction is expected as most of the revenue will be received in the fourth quarter except for the SRS Funds which will not be received until fiscal year 2024 due to transition of funding to the Crook County Road Agency.

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

The estimated ending fund balance for the fiscal year of \$15.05 million exceeds budget and the desired minimum fiscal policy.

During the quarter, the Road Department's Roadmaster retired and the process to hire a new Road Superintendent began. The overlay of Ochoco Ranger Station Road continued through the third quarter and is expected to be completed before fiscal year end. Work on Weigand Bridge continued and is expected to be completed in the fourth quarter.

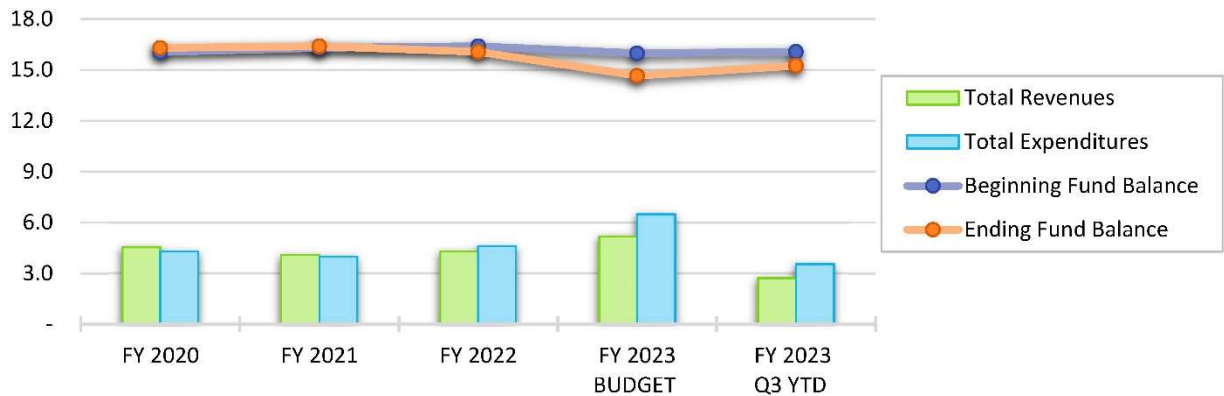




# Road Fund

CATEGORY	3RD QUARTER (Jan '23-Mar '23)				FY 2023 YTD (Jul '22-Mar '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECVD OR SPENT	9 MO EST BUDGET	9 MO ACTUAL	9 MO VARIANCE	% RECVD OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
<b>Revenues</b>										
Intergovernmental	\$ 749,550	\$ 788,633	\$ 39,083	105.2%	\$ 2,498,500	\$ 2,433,081	\$ (65,419)	97.4%	\$ 4,997,000	\$ 4,350,000
Licenses, Permits & Fees	5,250	6,289	1,039	119.8%	15,750	15,609	(141)	99.1%	21,000	21,000
Charges for Services	1,500	2,462	962	164.1%	4,500	46,914	42,414	1042.5%	6,000	49,000
Miscellaneous	37,500	105,072	67,572	280.2%	112,500	237,540	125,040	211.1%	150,000	313,000
<b>Total Revenues</b>	<b>793,800</b>	<b>902,456</b>	<b>108,656</b>	<b>113.7%</b>	<b>2,631,250</b>	<b>2,733,144</b>	<b>101,894</b>	<b>103.9%</b>	<b>5,174,000</b>	<b>4,733,000</b>
<b>Expenditures</b>										
Personnel	478,670	542,755	(64,085)	113.4%	1,350,420	1,405,689	(55,269)	104.1%	1,902,000	1,911,000
Materials & Services	478,020	323,850	154,170	67.7%	1,434,060	1,295,061	138,999	90.3%	3,186,800	2,528,000
Capital Outlay	772,750	373,992	398,758	48.4%	913,250	864,128	49,122	94.6%	1,405,000	1,307,000
<b>Total Expenditures</b>	<b>1,729,440</b>	<b>1,240,597</b>	<b>488,843</b>	<b>71.7%</b>	<b>3,697,730</b>	<b>3,564,878</b>	<b>132,852</b>	<b>96.4%</b>	<b>6,493,800</b>	<b>5,746,000</b>
<b>Revenues over (under) Expenditures</b>	<b>(935,640)</b>	<b>(338,141)</b>	<b>597,499</b>	<b>36.1%</b>	<b>(1,066,480)</b>	<b>(831,733)</b>	<b>234,747</b>	<b>78.0%</b>	<b>(1,319,800)</b>	<b>(1,013,000)</b>
<b>Beginning Fund Balance</b>	<b>15,839,160</b>	<b>15,569,313</b>	<b>(269,847)</b>	<b>98.3%</b>	<b>15,970,000</b>	<b>16,062,906</b>	<b>92,906</b>	<b>100.6%</b>	<b>15,970,000</b>	<b>16,063,000</b>
<b>Ending Fund Balance</b>	<b>\$ 14,903,520</b>	<b>\$ 15,231,173</b>	<b>\$ 327,653</b>	<b>102.2%</b>	<b>\$ 14,903,520</b>	<b>\$ 15,231,173</b>	<b>\$ 327,653</b>	<b>102.2%</b>	<b>\$ 14,650,200</b>	<b>\$ 15,050,000</b>
Contingency									930,800	-
Reserved for Future Expenditure									13,719,400	-

**ROAD FUND**  
**Revenues and Expenditures | 2020-2023**  
*in millions*



## Sheriff's Office Fund

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

During the quarter, overall revenue for the first three quarters was about ninety eight percent (98.1%) of the estimated budget for that period. Overall revenue for the third quarter was ninety-six percent (96.1%) of the estimated quarter budget. Tax revenue was eighty-nine percent (88.8%) of the estimated third quarter budget and totals one hundred four percent of the estimated budget for the first three quarters. Intergovernmental revenue was eighty-three percent (83.2%) of the estimated quarter budget due to the timing of grant revenue. Transfers and interfund revenue were about one hundred sixty-four percent (163.7%) of the estimated quarterly budget due to increases in jail bed revenue. Charges for services revenue collected was about three hundred eleven percent (310.9%) of the quarterly estimated budget due to increases related to gun and concealed carry licensing because of new legislation. Miscellaneous revenue was about one thousand five hundred percent (1486%) of the estimated budget for the quarter due to interest revenue received.

For the quarter, overall expenditures were about seventy-nine percent (78.7%) of the estimated quarter budget. For the first three quarters, expenditures were about eighty percent (80%) of the estimated budget for that period. Most significantly, expenditures in the Sheriff's Office were sixty-seven percent (66.5%) of the quarterly budget due to unfilled positions and the timing of receipt of the vehicles purchased with grant funds expected next quarter. The Jail expenditures, now that they are fully staffed, are consistent with budget at ninety-six percent (96%) of the quarterly budget.

Emergency & Special Services expenses are lower than budgeted at about fifty-two percent (52.4%) of the quarterly budget partially due to a vacant position as well as reduced program needs. Parole and Probation is below quarterly budget estimate at eighty-two percent (82%) for expenditures also due to the timing of vehicle purchases expected to be delivered in the fourth quarter.

During the quarter, a supplemental budget was approved to correct the fund where the Jail Full Faith and Credit Bond payment was appropriated from the Sheriff's Office to the Facilities Internal Service Fund. This increased the internal service fees and decreased the debt payment appropriated in this fund equally by \$181,400.

Overall, the fund balance decreased by \$1.38 million during the quarter, which was expected. The primary driver being the timing of the receipt of property taxes which are the department's main source of revenue, in the prior quarter.

Identifying sufficient sustainable staffing and funding for the Sheriff's Office continues to be at the forefront of policy discussions. The Sheriff's Office has worked with outside and internal assistance to review its operations, develop a strategic plan and evaluate adequate wage levels across the organization. Financial information will be incorporated into the operational alternatives and will help guide decisions going forward.



## Sheriff's Office Fund

It is estimated revenue will exceed expenditures by \$0.76 million for the fiscal year, which is greater than the budget by approximately \$1.54 million. The estimated fiscal year-end fund balance of \$3.31 million helps the department get closer to the desired minimum per fiscal policy.

During the third quarter, the County hired a mental health technician to support the jail adults in custody and parole and probation case load. The Sheriff's Office also completed and presented its strategic plan including a wage study analysis.

During the first quarter, the Sheriff's Office initiated acquisition of vehicles to replace most of its aging fleet, funded by the American Rescue Plan Act (ARPA) funds received. We began receiving and upfitting those vehicles during the third quarter. The remaining vehicles will be received in the fourth quarter with upfit expected to continue into the next fiscal year due to supply chain issues.

CATEGORY	3RD QUARTER (Jan '23-Mar '23)				FY 2023 YTD (Jul '22-Mar '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	9 MO EST BUDGET	9 MO ACTUAL	9 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
<b>Sheriff's Office Revenues</b>										
Taxes	\$ 415,050	\$ 368,554	\$ (46,496)	88.8%	\$ 7,885,950	\$ 8,201,673	\$ 315,723	104.0%	\$ 8,301,000	\$ 8,584,000
Intergovernmental	803,050	668,077	(134,973)	83.2%	2,409,150	1,904,581	(504,569)	79.1%	3,212,200	3,283,000
Transfers and Interfund	97,580	159,720	62,140	163.7%	487,900	352,424	(135,476)	72.2%	487,900	405,000
Licenses, Permits & Fees	23,675	35,583	11,908	150.3%	71,025	88,816	17,791	125.0%	94,700	99,000
Charges for Services	6,075	18,889	12,814	310.9%	18,225	50,003	31,778	274.4%	24,300	58,000
Miscellaneous	3,050	45,310	42,260	1485.6%	9,150	78,317	69,167	855.9%	12,200	101,000
<b>Total Revenues</b>	<b>1,348,480</b>	<b>1,296,132</b>	<b>(52,348)</b>	<b>96.1%</b>	<b>10,881,400</b>	<b>10,675,814</b>	<b>(205,586)</b>	<b>98.1%</b>	<b>12,132,300</b>	<b>12,530,000</b>
<b>Expenditures</b>										
Sheriff's Office	1,547,775	1,029,217	518,558	66.5%	4,395,681	3,387,972	1,007,709	77.1%	6,191,100	5,938,000
Jail	1,167,300	1,120,085	47,215	96.0%	3,315,132	2,970,070	345,062	89.6%	4,669,200	4,209,000
Emerg & Special Services	113,200	59,308	53,892	52.4%	321,488	257,868	63,620	80.2%	452,800	437,000
Parole & Probation	571,650	468,616	103,034	82.0%	1,623,486	1,103,997	519,489	68.0%	2,286,600	1,870,000
<b>Total Expenditures</b>	<b>3,399,925</b>	<b>2,677,226</b>	<b>722,699</b>	<b>78.7%</b>	<b>9,655,787</b>	<b>7,719,907</b>	<b>1,935,880</b>	<b>80.0%</b>	<b>13,599,700</b>	<b>12,454,000</b>
<b>Revenues over (under) Expenditures</b>	<b>(2,051,445)</b>	<b>(1,381,094)</b>	<b>670,351</b>	<b>67.3%</b>	<b>1,225,613</b>	<b>2,955,907</b>	<b>1,730,294</b>	<b>241.2%</b>	<b>(1,467,400)</b>	<b>76,000</b>
<b>Beginning Fund Balance</b>	<b>6,257,058</b>	<b>7,575,113</b>	<b>1,318,055</b>	<b>121.1%</b>	<b>2,980,000</b>	<b>3,238,112</b>	<b>258,112</b>	<b>108.7%</b>	<b>2,980,000</b>	<b>3,238,000</b>
<b>Ending Fund Balance</b>	<b>\$ 4,205,613</b>	<b>\$ 6,194,018</b>	<b>\$ 1,988,405</b>	<b>147.3%</b>	<b>\$ 4,205,613</b>	<b>\$ 6,194,018</b>	<b>\$ 1,988,405</b>	<b>147.3%</b>	<b>\$ 1,512,600</b>	<b>\$ 3,314,000</b>
Contingency									1,512,600	-

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

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



## Community Development Fund

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

During the quarter, overall revenue was about forty-six percent (45.8%) of the quarterly budget. Overall revenue for the first three quarters was sixty-six percent (66.2%) of the estimated budget for that period. During the quarter, licenses, permits, and fees revenue collected were significantly less than budget. The Building, Planning, and On-Site Departments experienced roughly a forty percent (40%) decrease in revenue due to the interest rate environment and subsequent slowing housing market. Specifically, Planning has seen a sharp decrease in activity while Building has seen similar activity but with projects at significantly smaller levels. Additionally, the data centers continue to pause building due to the pending advent of new technology that will require remodeling. The reductions in revenue resulting from slowing residential and commercial markets are consistent across the state. On a positive note, code compliance continued to address more complaints for the quarter than prior years. Miscellaneous revenue came in higher than expected for the quarter due to rising interest rates.

For the quarter, total expenditures were about seventy-five percent (75.3%) of the estimated budget. Overall expenditures for the first three quarters were seventy eight percent (78.4%) of the estimated budget for that period. Expenditures were under budget due to the reduction in workload, most significantly, contract services for outside reviewers. Additionally, the reduction in expenditures is due to the timing of payment for vehicles purchases for building and electrical that have been ordered but not delivered due to supply chain issues, with payment due upon delivery.

For the quarter, the fund balance decreased by \$0.32 million, which is a greater loss than anticipated for the quarter due to the reduction in revenue.

Regarding year-end estimates, revenues were revised lower due to a slowing real estate market resulting from a significant increase in borrowing costs. Because of work that will be completed during fiscal year 2023 related to projects where fees were collected in prior years, revenues are estimated to be \$0.48 million less than expenditures. The estimated fiscal year ending fund balance of \$10.67 million exceeds the desired minimum for fiscal policy but is less than budgeted.

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

During the quarter, the planning department began the Transportation System Plan update. Planning also applied for several grants to update the energy code and wildlife policy. Planning and the Compliance departments continue to work together on the Juniper Acres review.

The Sanitarian was successful in receiving a sizable COIC Grant to assist lower income citizens with septic replacement or repairs.

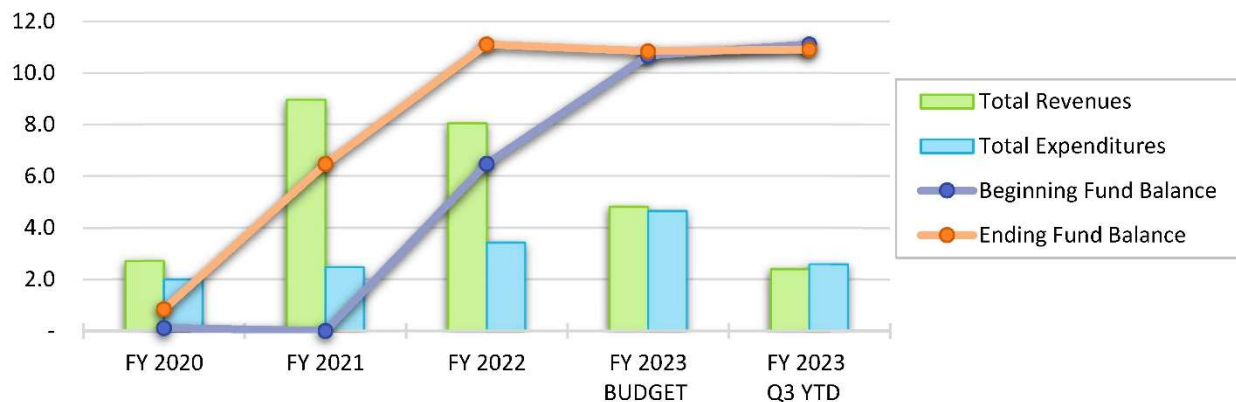


# Community Development Fund



CATEGORY	3RD QUARTER (Jan '23-Mar '23)				FY 2023 YTD (Jul '22-Mar '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	9 MO EST BUDGET	9 MO ACTUAL	9 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
<b>Revenues</b>										
Licenses, Permits & Fees	\$ 1,173,175	\$ 474,053	\$ (699,122)	40.4%	\$ 3,519,525	\$ 2,224,019	\$ (1,295,506)	63.2%	\$ 4,692,700	\$ 3,045,000
Charges for Services	2,025	1,595	(430)	78.8%	6,075	2,496	(3,579)	41.1%	8,100	3,000
Miscellaneous	27,500	75,384	47,884	274.1%	82,500	163,797	81,297	198.5%	110,000	217,000
<b>Total Revenues</b>	<b>1,202,700</b>	<b>551,032</b>	<b>(651,668)</b>	<b>45.8%</b>	<b>3,608,100</b>	<b>2,390,312</b>	<b>(1,217,788)</b>	<b>66.2%</b>	<b>4,810,800</b>	<b>3,265,000</b>
<b>Expenditures</b>										
Building	650,225	503,723	146,503	77.5%	1,846,639	1,464,669	381,970	79.3%	2,600,900	2,131,000
Code Enforcement	25,950	27,577	(1,627)	106.3%	73,698	75,217	(1,519)	102.1%	103,800	106,000
Electrical	165,450	120,124	45,326	72.6%	469,878	379,908	89,970	80.9%	661,800	548,000
On-Site	80,625	63,503	17,122	78.8%	228,975	194,625	34,350	85.0%	322,500	271,000
Planning	238,575	159,192	79,383	66.7%	677,553	469,534	208,019	69.3%	954,300	646,000
<b>Total Expenditures</b>	<b>1,160,825</b>	<b>874,118</b>	<b>286,707</b>	<b>75.3%</b>	<b>3,296,743</b>	<b>2,583,953</b>	<b>712,790</b>	<b>78.4%</b>	<b>4,643,300</b>	<b>3,702,000</b>
<b>Revenues over (under) Expenditures</b>	<b>41,875</b>	<b>(323,086)</b>	<b>(364,961)</b>	<b>-771.5%</b>	<b>311,357</b>	<b>(193,642)</b>	<b>(504,999)</b>	<b>-62.2%</b>	<b>167,500</b>	<b>(437,000)</b>
<b>Beginning Fund Balance</b>	<b>10,946,082</b>	<b>11,236,577</b>	<b>290,495</b>	<b>102.7%</b>	<b>10,676,600</b>	<b>11,107,133</b>	<b>430,533</b>	<b>104.0%</b>	<b>10,676,600</b>	<b>11,107,000</b>
<b>Ending Fund Balance</b>	<b>\$ 10,987,957</b>	<b>\$ 10,913,491</b>	<b>\$ (74,466)</b>	<b>99.3%</b>	<b>\$ 10,987,957</b>	<b>\$ 10,913,491</b>	<b>\$ (74,466)</b>	<b>99.3%</b>	<b>\$ 10,844,100</b>	<b>\$ 10,670,000</b>
Contingency									1,975,800	-
Reserved for Future Expenditure									8,868,300	-

## COMMUNITY DEVELOPMENT Revenues and Expenditures | 2020-2023 *in millions*



## Landfill Fund

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

During the quarter, overall revenue collected was roughly one hundred five percent (104.6%) of the estimated quarter budget. Overall revenue for the first three quarters was one hundred seven percent (106.5%) of the estimated budget for that period. Licenses, Permits and Fees revenue collected during the quarter was over one hundred five percent (105%) of the quarterly budget and is expected to come in above budget for the year. Charges for Services revenue is higher than expected for the quarter at one hundred thirty-seven percent (137.3%) of the quarterly budget, increased charges for services revenue was expected in this quarter as construction picks back up for the spring. Charges for Services are expected to come in greater than budgeted overall for the year. Miscellaneous revenue is about seventy six percent (75.9%) of the expected budget for the quarter due to reductions in vehicle fuel reimbursement revenue from other departments (most notably Community Development) and lower than expected energy credit payments.

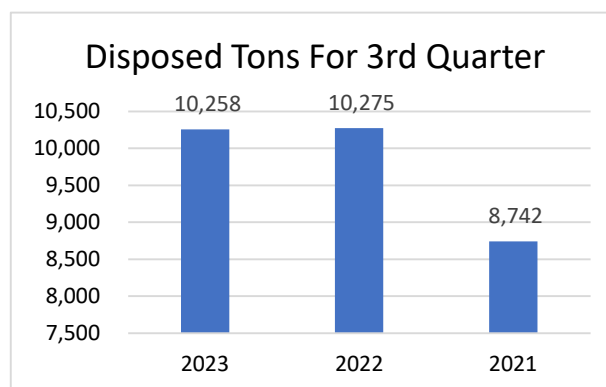
For the quarter, overall expenditures were about eighty-six percent (85.7%) of the quarterly budget. For the first three quarters, overall expenditures were about eighty nine percent (88.7%) of the estimated budget for that period. Personnel expenditures are below budget for the quarter due to the resignation of the landfill director and the lead equipment operator position remaining unfilled. Materials and services are below budget for the quarter due to the timing of one-time regulatory fees and contract payments that were paid in the prior quarter.

For the quarter, the fund balance increased by \$2,338, greater than the quarterly budget estimates.

Year-end estimates were revised to account for additional Licenses, Permits and Fees income expected and an increase in Charges for Services. Miscellaneous revenue estimates were revised downward to account for decreased fuel usage and energy credits. Estimated personnel expenditures were revised lower to account for the director and operator positions which are not expected to be filled until the next fiscal year.

The estimated ending fund balance of \$4.9 million is greater than budgeted and exceeds the desired minimum per fiscal policy.

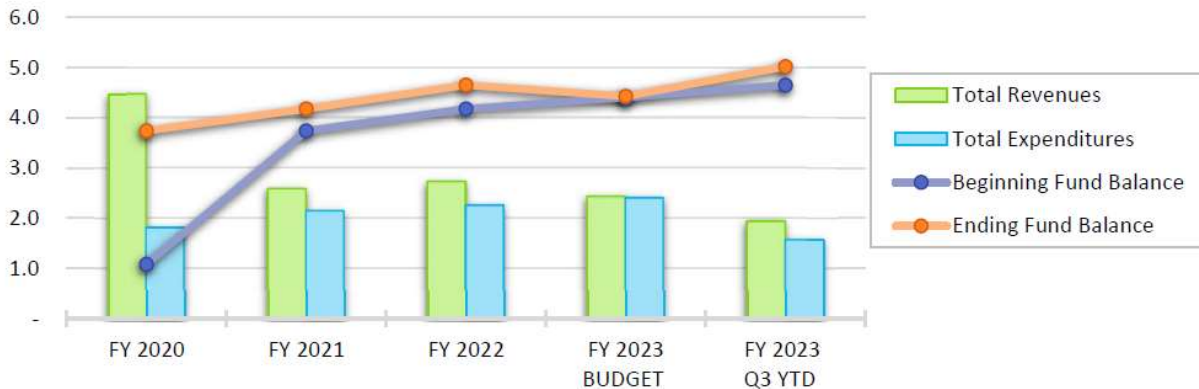
During the quarter, the landfill successfully completed the annual DEQ agreed upon procedures report and began the hiring process for a new landfill director.



# Landfill Fund

CATEGORY	3RD QUARTER (Jan '23-Mar '23)				FY 2023 YTD (Jul '22-Mar '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	9 MO EST BUDGET	9 MO ACTUAL	9 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
<b>Revenues</b>										
Licenses, Permits & Fees	\$ 531,250	\$ 557,842	\$ 26,592	105.0%	\$ 1,593,750	\$ 1,717,911	\$ 124,161	107.8%	\$ 2,125,000	\$ 2,200,000
Charges for Services	31,250	42,913	11,663	137.3%	93,750	137,148	43,398	146.3%	125,000	171,000
Miscellaneous	43,750	33,228	(10,522)	75.9%	131,250	81,331	(49,919)	62.0%	175,000	105,000
<b>Total Revenues</b>	<b>606,250</b>	<b>633,983</b>	<b>27,733</b>	<b>104.6%</b>	<b>1,818,750</b>	<b>1,936,390</b>	<b>117,640</b>	<b>106.5%</b>	<b>2,425,000</b>	<b>2,476,000</b>
<b>Expenditures</b>										
Personnel	233,647	196,823	36,824	84.2%	659,164	537,666	121,498	81.6%	928,400	727,000
Materials & Services	276,025	183,396	92,629	66.4%	828,075	727,775	100,300	87.9%	1,104,100	1,134,000
Capital Outlay	227,550	251,425	(23,875)	110.5%	277,500	300,740	(23,240)	108.4%	370,000	370,000
<b>Total Expenditures</b>	<b>737,222</b>	<b>631,644</b>	<b>105,578</b>	<b>85.7%</b>	<b>1,764,739</b>	<b>1,566,181</b>	<b>198,558</b>	<b>88.7%</b>	<b>2,402,500</b>	<b>2,231,000</b>
<b>Revenues over (under) Expenditures</b>	<b>(130,972)</b>	<b>2,338</b>	<b>133,310</b>	<b>-1.8%</b>	<b>54,011</b>	<b>370,209</b>	<b>316,198</b>	<b>685.4%</b>	<b>22,500</b>	<b>245,000</b>
<b>Beginning Fund Balance</b>	<b>4,589,983</b>	<b>5,021,017</b>	<b>431,034</b>	<b>109.4%</b>	<b>4,405,000</b>	<b>4,653,146</b>	<b>248,146</b>	<b>105.6%</b>	<b>4,405,000</b>	<b>4,653,000</b>
<b>Ending Fund Balance</b>	<b>\$ 4,459,011</b>	<b>\$ 5,023,355</b>	<b>\$ 564,344</b>	<b>112.7%</b>	<b>\$ 4,459,011</b>	<b>\$ 5,023,355</b>	<b>\$ 564,344</b>	<b>112.7%</b>	<b>\$ 4,427,500</b>	<b>\$ 4,898,000</b>
Contingency									208,100	-
Reserved for Future Expenditure									4,219,400	-

**LANDFILL**  
**Revenues and Expenditures | 2020-2023**  
*in millions*



## Health Services Fund

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

During the quarter, overall revenue received was over one hundred thirty-three percent (133.4%) of the quarterly budget. Overall revenue for the first three quarters was one hundred twenty percent (119.8%) of the estimated budget for that period. Intergovernmental revenue was almost one hundred thirty-eight percent (137.6%) of the quarterly budget due to additional grant funding received. Transfers and Interfund revenue for the quarter are consistent with the budget for the quarter and are expected to remain on budget for the year. Licenses, permits and fees collected are one hundred twelve percent (111.9%) of the quarterly budget due to timing of licenses and fees. Licenses, permits and fees are expected to remain slightly above budget for the year. Charges for services collected for this quarter are about one hundred fifty-seven percent (158.6%) of the quarterly budget due to the continued uptick in vaccinations and other services that were not utilized as often during COVID. Finally, miscellaneous revenue collected for the quarter was over four hundred thirty percent (430.3%) of the quarterly budget due to increased interest revenue from investments.

For the quarter, overall expenditures were eighty-eight percent (88.1%) of the estimated budget. Overall for the first three quarters, expenditures were seventy nine (79.4%) of the budget for that period. The Health Department expenditures were sixty-eight percent (68.3%) of the quarterly budget as staff time is reallocated to grant funded programs as programs are staffed. Grant funded health program expenditures for the quarter were ninety-three percent (93.3%) of the estimated budget due to hiring staff and restarting programs that had been reduced due to prior staffing challenges. Environmental Health's expenditures were consistent with estimated quarterly budgeted amounts and are anticipated to remain on budget for the remainder of the year.

Overall, the fund balance increased by \$0.27 million for the quarter.

Full-year estimates for intergovernmental revenue have been revised to account for unexpected grants received during the quarter and increased interest revenue. Expenditures have been revised to account for subcontracted services to allow administration of grants as well as reallocation of staff to grant funded programs. The updated full-year estimates result in an increase in the fund balance of \$1.01 million, which is approximately \$1.53 million more than the budgeted reduction.

The estimated ending fund balance of \$3.81 million exceeds the desired minimum per fiscal policy, however, addressing staffing shortages and maintaining service levels continue to be a focus during the year.

The Health Department continued to transition policies and procedures to a management system during the third quarter. They also completed the build out of their time and effort tracking for grants as required by the OHA and various other agencies.

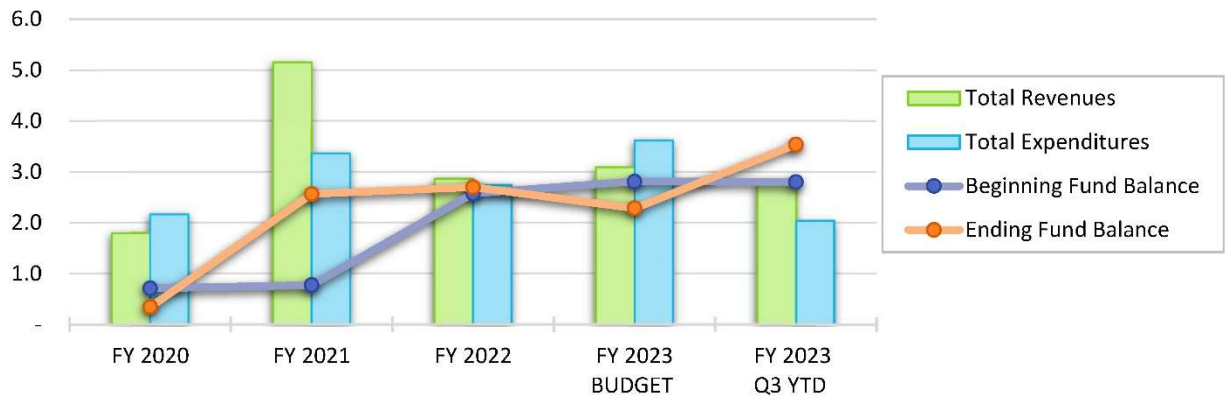




# Health Services Fund

CATEGORY	3RD QUARTER (Jan '23-Mar '23)				FY 2023 YTD (Jul '22-Mar '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	9 MO EST BUDGET	9 MO ACTUAL	9 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
<b>Revenues</b>										
Intergovernmental	\$ 435,433	\$ 599,135	\$ 163,702	137.6%	\$ 1,306,298	\$ 1,538,405	\$ 232,107	117.8%	\$ 1,741,730	\$ 2,490,000
Transfers and Interfund	182,750	182,700	(50)	100.0%	548,250	548,100	(150)	100.0%	731,000	731,000
Licenses, Permits & Fees	20,025	22,399	2,374	111.9%	60,075	75,863	15,788	126.3%	80,100	83,000
Charges for Services	128,400	203,623	75,223	158.6%	385,200	567,971	182,771	147.4%	513,600	727,000
Miscellaneous	5,050	21,732	16,682	430.3%	15,150	43,825	28,675	289.3%	20,200	57,000
<b>Total Revenues</b>	<b>771,658</b>	<b>1,029,588</b>	<b>257,930</b>	<b>133.4%</b>	<b>2,314,973</b>	<b>2,774,164</b>	<b>459,191</b>	<b>119.8%</b>	<b>3,086,630</b>	<b>4,088,000</b>
<b>Expenditures</b>										
Health Department	188,809	129,036	59,773	68.3%	638,353	658,142	(19,789)	103.1%	899,089	934,000
Grant-Funded Health Program	653,588	609,844	43,744	93.3%	1,856,189	1,310,070	546,119	70.6%	2,614,350	2,047,000
Environmental Health	24,663	25,030	(367)	101.5%	69,580	67,809	1,771	97.5%	98,000	101,000
<b>Total Expenditures</b>	<b>867,060</b>	<b>763,911</b>	<b>103,149</b>	<b>88.1%</b>	<b>2,564,122</b>	<b>2,036,021</b>	<b>528,101</b>	<b>79.4%</b>	<b>3,611,439</b>	<b>3,082,000</b>
<b>Revenues over (under) Expenditures</b>	<b>(95,402)</b>	<b>265,677</b>	<b>361,079</b>	<b>-278.5%</b>	<b>(249,149)</b>	<b>738,143</b>	<b>987,292</b>	<b>-296.3%</b>	<b>(524,809)</b>	<b>1,006,000</b>
<b>Beginning Fund Balance</b>	<b>2,656,253</b>	<b>3,271,631</b>	<b>615,378</b>	<b>123.2%</b>	<b>2,810,000</b>	<b>2,799,165</b>	<b>(10,835)</b>	<b>99.6%</b>	<b>2,810,000</b>	<b>2,799,000</b>
<b>Ending Fund Balance</b>	<b>\$ 2,560,851</b>	<b>\$ 3,537,308</b>	<b>\$ 976,457</b>	<b>138.1%</b>	<b>\$ 2,560,851</b>	<b>\$ 3,537,308</b>	<b>\$ 976,457</b>	<b>138.1%</b>	<b>\$ 2,285,191</b>	<b>\$ 3,805,000</b>
Contingency									2,285,191	-

## HEALTH DEPARTMENT Revenues and Expenditures | 2020-2023 *in millions*



## Facilities Internal Services Fund

This fund accounts for all the County's building facilities activities.

The primary revenue sources are rent and operating expense recovery charges paid by departments for the building space they occupy. For the first three quarters, overall revenue was one hundred nine percent (109.2%) of the estimated budget for that period. During the third quarter, overall revenue was higher than budgeted, at one hundred thirty-eight percent (137.6%) due to internal service fee correction for debt service for the Jail Full Faith and Credit Bond. Miscellaneous revenue collected for the quarter is almost five hundred forty percent (539.9%) of the quarterly budget due to increased interest revenue from investments and an increase in the rent for broadband and cell towers.

During the quarter, a supplemental budget was approved to correct the fund where the Jail Full Faith and Credit Bond payment was appropriated from the Sheriff's Office to the Facilities Internal Service Fund. This increased the internal service fees and increased the debt payment appropriated in this fund equally by \$181,400.

For the quarter, operating expenditures were consistent with the quarterly budget. For the first three quarters, overall expenditures were eighty six percent (86.1%) of the estimated budget for that period. Personnel expenditures for the quarter were ninety-three percent (93.3%) due to resignation of the part time facilities administrative assistant. Materials and Services expenditures were approximately ninety-two percent (92.4%) due to repair/maintenance projects being moved to future quarters or tabled indefinitely as the County determines which buildings will be vacated as part of the move to the Justice Center. Capital expenditures planned for the quarter were below budget at thirty-three percent (32.9%) due to the above mentioned hold on improvements to buildings the County may not need in the future.

For the quarter, the fund balance increased by \$0.25 million. This increase was primarily driven by the deferred spending as discussed above.

Estimated expenditures were revised lower for personnel and materials and services due to staff vacancy and projects that have been postponed due to pending facilities use assessment.

The estimated ending fund balance for the fiscal year of \$848,000 is greater than budgeted and exceeds the desired minimum per fiscal policy.

The percentage of planned maintenance work orders versus reactive or emergency maintenance work orders that Facilities handles continues to improve in the third quarter. Additionally, energy efficiency projects such as lighting upgrades and remote programable thermostats were completed in the third quarter and are already saving the County money on utility bills.

During the quarter the Facilities Department continued to develop a 10-year capital replacement schedule for County buildings in conjunction with a use assessment that analyses the condition of current County Buildings to utilize the space the County has most efficiently and effectively. Meetings were held with affected department directors to discuss their needs with an engineering firm who will be assisting with the options for the Courthouse remodel.

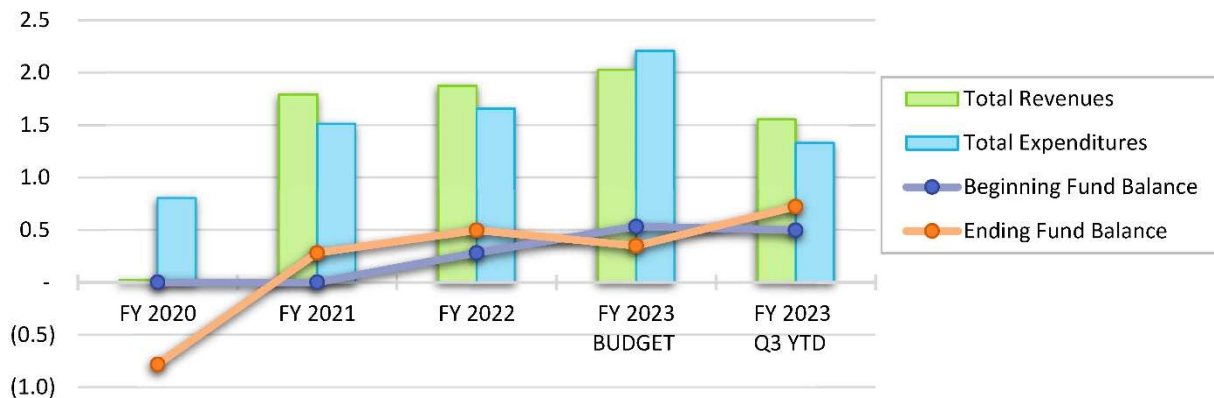


# Facilities Internal Services Fund

CATEGORY	3RD QUARTER (Jan '23-Mar '23)				FY 2023 YTD (Jul '22-Mar '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	9 MO EST BUDGET	9 MO ACTUAL	9 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
<b>Revenues</b>										
Intergovernmental	\$ -	\$ 60,229	\$ 60,229		\$ -	\$ 108,052	\$ 108,052		\$ -	\$ 373,000
Internal Service	502,750	615,434	112,684	122.4%	1,508,250	1,498,117	(10,133)	99.3%	2,011,000	1,922,000
Charges for Services	2,500	14,593	12,093	583.7%	7,500	38,557	31,057	514.1%	10,000	44,000
Miscellaneous	1,250	6,749	5,499	539.9%	3,750	14,559	10,809	388.3%	5,000	18,000
<b>Total Revenues</b>	<b>506,500</b>	<b>697,005</b>	<b>190,505</b>	<b>137.6%</b>	<b>1,519,500</b>	<b>1,659,285</b>	<b>139,785</b>	<b>109.2%</b>	<b>2,026,000</b>	<b>2,357,000</b>
<b>Expenditures</b>										
Personnel	121,454	113,322	8,132	93.3%	342,646	329,792	12,854	96.2%	482,600	472,000
Materials & Services	303,700	280,528	23,172	92.4%	911,100	820,553	90,547	90.1%	1,214,800	1,203,000
Capital Outlay	163,350	53,772	109,578	32.9%	221,100	109,662	111,438	49.6%	330,000	150,000
Debt Service	-	-	-		68,025	68,200	(175)	100.3%	181,400	181,000
<b>Total Expenditures</b>	<b>588,504</b>	<b>447,622</b>	<b>140,882</b>	<b>76.1%</b>	<b>1,542,871</b>	<b>1,328,207</b>	<b>214,664</b>	<b>86.1%</b>	<b>2,208,800</b>	<b>2,006,000</b>
<b>Revenues over (under) Expenditures</b>	<b>(82,004)</b>	<b>249,382</b>	<b>331,386</b>	<b>-304.1%</b>	<b>(23,371)</b>	<b>331,078</b>	<b>354,449</b>	<b>-1416.6%</b>	<b>(182,800)</b>	<b>351,000</b>
<b>Beginning Fund Balance</b>	<b>590,933</b>	<b>578,558</b>	<b>(12,375)</b>	<b>97.9%</b>	<b>532,300</b>	<b>496,862</b>	<b>(35,438)</b>	<b>93.3%</b>	<b>532,300</b>	<b>497,000</b>
<b>Ending Fund Balance</b>	<b>\$ 508,929</b>	<b>\$ 827,941</b>	<b>\$ 319,012</b>	<b>162.7%</b>	<b>\$ 508,929</b>	<b>\$ 827,941</b>	<b>\$ 319,012</b>	<b>162.7%</b>	<b>\$ 349,500</b>	<b>\$ 848,000</b>
Contingency									349,500	-

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

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



## Library Fund

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

The primary revenue source to fund library operations is a portion of the County's general property tax levy (96.0% of total revenue). Overall revenue collected for the third quarter was one hundred eleven percent (111.2%) of the estimated budget with overall revenue coming in at one hundred five percent (104.7%) of the estimated budget for the first three quarters. Tax collection revenue for the quarter was approximately one hundred eight percent (108.4%) of the quarterly estimated budget, however, as noted earlier property taxes were anticipated to be slightly greater than budgeted for the fiscal year as the actual levy was eight percent (8%) above the fiscal year 2022 levy, compared to a budgeted levy increase of five and one-half percent (5.5%). During the quarter, there was no Intergovernmental revenue or Transfers and Interfund revenue collected which is consistent with the quarterly estimated budget. Licenses, permits and fees collected for the quarter were twenty-eight percent (28.4%) due to majority of funds being received in the first quarter, it is anticipated revenue will be consistent with budget. Miscellaneous revenue collected for the quarter is about two hundred sixty-nine percent (268.8%) of the quarter budget due to an increase in donations received and interest revenue. It is anticipated that Miscellaneous revenue will be slightly higher than budgeted for the year.

For the quarter, overall Library expenditures are below the estimated quarterly budget at eighty-five percent (85.3%). Overall expenditures for the first three quarters came in at ninety three percent (93.4%) of the estimated budget for that period. Library expenditures are about eighty-eight percent (87.5%) of the quarterly estimated budget due to the resignation of the Library Director and corresponding reduction in personnel costs. Library grants and donations are thirty-six percent (36%) of quarterly budget due to the corresponding reduction in donation revenue in prior quarters. Law Library expenditures are strictly personnel and are fifty-one percent (51%) of budget for the quarter due to resignation of the Library Director and the interim Department Head filling in at a lower salary.

Full year estimates for revenue and expenditures were updated to account for additional Intergovernmental, Charges for Services, and Miscellaneous revenue. Personnel expenditure estimates for the Library and Law Library were revised lower due to vacant director position which is expected to be filled in the fourth quarter. The estimated variance of revenues over expenditures is \$25,000 which is greater than budgeted by nearly \$106,000.

For the quarter, the fund balance decreased by \$0.23 million due to the timing of the receipt of tax revenue earlier in the year.

The estimated ending fund balance of \$764,000 exceeds the budget and desired minimum per fiscal policy.

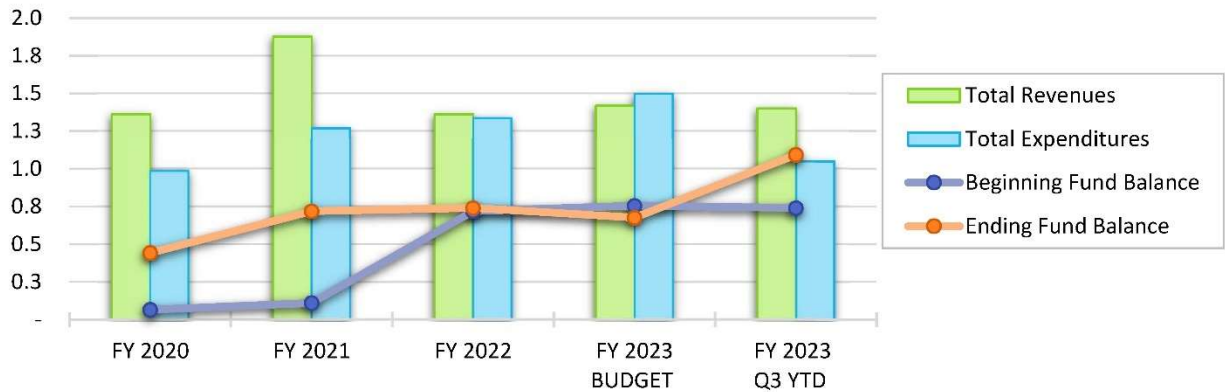
During the quarter the won OLA's Library of the year, Librarian of the Year and Library Employees of the Year. They also added an additional day with Thrive Central Oregon to provide social worker services to those in need.



# Library Fund

CATEGORY	3RD QUARTER (Jan '23-Mar '23)				FY 2023 YTD (Jul '22-Mar '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECVD OR SPENT	9 MO EST BUDGET	9 MO ACTUAL	9 MO VARIANCE	% RECVD OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
<b>Revenues</b>										
Taxes	\$ 68,000	\$ 73,720	\$ 5,720	108.4%	\$ 1,292,000	\$ 1,340,414	\$ 48,414	103.7%	\$ 1,360,000	\$ 1,419,000
Intergovernmental	-	-	-		9,579	10,608	1,029	110.7%	9,579	11,000
Transfers and Interfund	-	-	-		-	-	-		-	-
Licenses, Permits & Fees	6,875	1,955	(4,920)	28.4%	20,625	27,099	6,474	131.4%	27,500	28,000
Charges for Services	-	(293)	(293)		-	1,632	1,632		-	2,000
Miscellaneous	5,000	13,441	8,441	268.8%	15,000	20,826	5,826	138.8%	20,000	23,000
<b>Total Revenues</b>	<b>79,875</b>	<b>88,823</b>	<b>8,948</b>	<b>111.2%</b>	<b>1,337,204</b>	<b>1,400,579</b>	<b>63,375</b>	<b>104.7%</b>	<b>1,417,079</b>	<b>1,483,000</b>
<b>Expenditures</b>										
Library	356,420	311,862	44,558	87.5%	1,069,259	1,017,795	51,464	95.2%	1,425,679	1,398,000
Library Grants and Donations	10,800	3,889	6,911	36.0%	32,400	16,272	16,128	50.2%	43,200	32,000
Law Library	7,248	3,695	3,553	51.0%	20,448	13,441	7,007	65.7%	28,800	28,000
<b>Total Expenditures</b>	<b>374,468</b>	<b>319,446</b>	<b>55,022</b>	<b>85.3%</b>	<b>1,122,107</b>	<b>1,047,507</b>	<b>74,600</b>	<b>93.4%</b>	<b>1,497,679</b>	<b>1,458,000</b>
<b>Revenues over (under) Expenditures</b>	<b>(294,593)</b>	<b>(230,623)</b>	<b>63,970</b>	<b>78.3%</b>	<b>215,097</b>	<b>353,072</b>	<b>137,975</b>	<b>164.1%</b>	<b>(80,600)</b>	<b>25,000</b>
<b>Beginning Fund Balance</b>	<b>1,264,890</b>	<b>1,323,164</b>	<b>58,274</b>	<b>104.6%</b>	<b>755,200</b>	<b>739,470</b>	<b>(15,730)</b>	<b>97.9%</b>	<b>755,200</b>	<b>739,000</b>
<b>Ending Fund Balance</b>	<b>\$ 970,297</b>	<b>\$ 1,092,541</b>	<b>\$ 122,244</b>	<b>112.6%</b>	<b>\$ 970,297</b>	<b>\$ 1,092,541</b>	<b>\$ 122,244</b>	<b>112.6%</b>	<b>\$ 674,600</b>	<b>\$ 764,000</b>
Contingency									674,600	-

## LIBRARY Revenues and Expenditures | 2020-2023 in millions



## Fairgrounds Fund

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

Overall revenue for the first three quarters was seventy-nine percent (79.2%) of the estimated budget for that period. During the third quarter, overall revenue was fifty-six percent (55.9%) of the estimated budget. Tax revenue for the quarter was ninety-eight percent (98.2%) of the budget for the quarter. Intergovernmental revenue accounts for revenue from the State of Oregon Fairground Infrastructure Grant expended for capital projects for the quarter and is below budget, about forty-seven percent (46.5%) due to revenue being recognized as it is spent. Transfers and Interfund revenue collected for the quarter are ninety-five percent (95%) of the quarter budget and are expected to be on budget for the year. Licenses, permits, and fees are over three hundred thirty-three percent (332.5%) of the quarterly budget but are expected to remain on budget for the year. There were \$29,235 in unanticipated charges for services revenue collected for the quarter for future events in the spring/summer/fall. Miscellaneous revenue was twenty percent (20.1%) of the budget for the quarter due to the timing of donations.

For the quarter, operating expenditures were less than the estimated quarter budget at fifty-nine percent (58.8%). For the first three quarters, expenditures were eighty-three percent (82.8%) of the estimated budget for that period. Personnel and capital outlay expenditures are consistent with the budget estimated for the quarter. However, due to the restructuring of the office assistant position, a budget adjustment will be made to address the staffing at the fairgrounds to allow them to remain fully staffed for the year. Materials and services expenditures are seventy-four percent (74%) of the quarter budget but are expected to increase as minor equipment purchases are made utilizing grant funds. Originally all spending for the \$2.3 million in grant funds was accounted for in capital outlay, however, due to some equipment purchases being under the County's capitalization threshold, a budget adjustment will be completed to account for increased spending for minor equipment in materials and services for the year. Capital outlay expenditures are fifty percent (49.9%) of the estimated quarter budget. Capital outlay expenditures are anticipated to be less than budget for the year, as grant proceeds were fully appropriated during fiscal year 2023, however, the timing of the improvements, equipment purchases, and major repairs are anticipated to extend over the next two years depending upon availability of contractors and equipment.

For the quarter, the fund balance increased by \$2,603, slightly less than budgeted due to spending down grant funds.

The full-year estimates for revenue and expenditures were revised down to more accurately reflect expected spending of grants received. The updated full-year estimate results in a variance of \$0.17 million in revenues over expenditures which exceeds the budgeted amount by \$0.34 million.

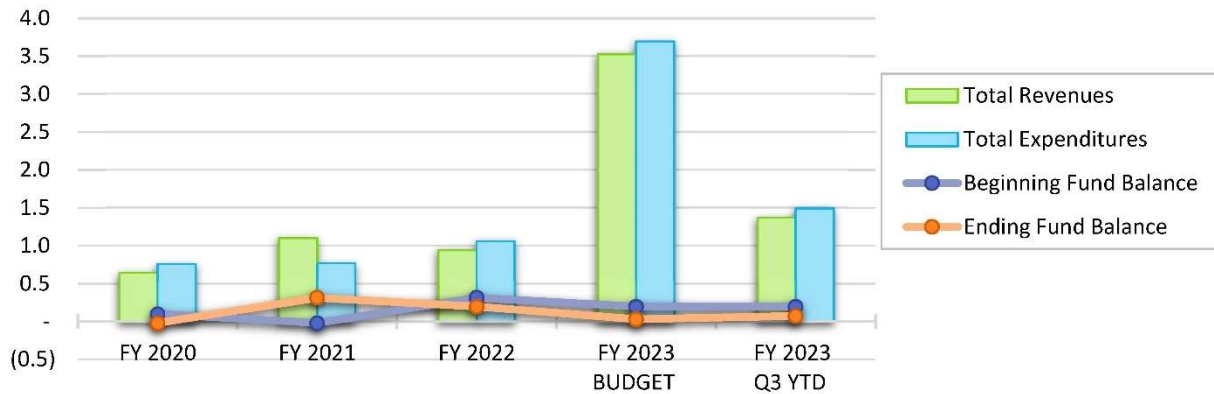
The estimated ending fund balance of \$365,000 is greater than budgeted but does not meet the desired minimum per fiscal policy. Additional revenue opportunities are being explored to provide sustainable funding and offset the rising costs of the Crook County Fair and fairgrounds operations.



# Fairgrounds Fund

CATEGORY	3RD QUARTER (Jan '23-Mar '23)				FY 2023 YTD (Jul '22-Mar '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	9 MO EST BUDGET	9 MO ACTUAL	9 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
<b>Revenues</b>										
Taxes	\$ 45,000	\$ 44,175	\$ (825)	98.2%	\$ 135,000	\$ 156,189	\$ 21,189	115.7%	\$ 180,000	\$ 180,000
Intergovernmental	531,519	247,155	(284,364)	46.5%	847,525	564,887	(282,638)	66.7%	2,421,500	1,244,000
Transfers and Interfund	85,600	81,300	(4,300)	95.0%	256,800	243,900	(12,900)	95.0%	342,400	342,000
Licenses, Permits & Fees	750	2,494	1,744	332.5%	2,250	3,927	1,677	174.5%	3,000	4,000
Charges for Services	-	29,235	29,235		203,900	225,076	21,176	110.4%	203,900	233,000
Miscellaneous	94,300	18,928	(75,372)	20.1%	282,900	174,614	(108,286)	61.7%	377,200	383,000
<b>Total Revenues</b>	<b>757,169</b>	<b>423,287</b>	<b>(333,882)</b>	<b>55.9%</b>	<b>1,728,375</b>	<b>1,368,593</b>	<b>(359,782)</b>	<b>79.2%</b>	<b>3,528,000</b>	<b>2,386,000</b>
<b>Expenditures</b>										
Personnel	95,000	87,160	7,840	91.7%	269,167	267,338	1,829	99.3%	380,000	375,000
Materials & Services	98,420	72,795	25,625	74.0%	618,640	598,828	19,812	96.8%	703,000	708,000
Capital Outlay	522,340	260,730	261,610	49.9%	914,095	626,082	288,013	68.5%	2,611,700	1,134,000
<b>Total Expenditures</b>	<b>715,760</b>	<b>420,684</b>	<b>295,076</b>	<b>58.8%</b>	<b>1,801,902</b>	<b>1,492,248</b>	<b>309,654</b>	<b>82.8%</b>	<b>3,694,700</b>	<b>2,217,000</b>
<b>Revenues over (under) Expenditures</b>	<b>41,409</b>	<b>2,603</b>	<b>(38,806)</b>	<b>6.3%</b>	<b>(73,527)</b>	<b>(123,655)</b>	<b>(50,128)</b>	<b>168.2%</b>	<b>(166,700)</b>	<b>169,000</b>
<b>Beginning Fund Balance</b>	<b>81,064</b>	<b>69,865</b>	<b>(11,199)</b>	<b>86.2%</b>	<b>196,000</b>	<b>196,123</b>	<b>123</b>	<b>100.1%</b>	<b>196,000</b>	<b>196,000</b>
<b>Ending Fund Balance</b>	<b>\$ 122,473</b>	<b>\$ 72,468</b>	<b>\$ (50,005)</b>	<b>59.2%</b>	<b>\$ 122,473</b>	<b>\$ 72,468</b>	<b>\$ (50,005)</b>	<b>59.2%</b>	<b>\$ 29,300</b>	<b>\$ 365,000</b>
Contingency									29,300	-

## FAIRGROUNDS Revenues and Expenditures | 2020-2023 *in millions*



## Airport Fund

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

During the quarter, revenue was approximately thirty-six percent (36.2%) of the quarterly estimated budget. For the first three quarters, revenue was about fifty-four percent (53.8%) of the estimated budget for that period. \$32,000 of unbudgeted grant revenue from the previous year was received in the third quarter. It is anticipated that some intergovernmental revenue will be received in the fourth quarter with the remainder received in the next fiscal year for grant projects due to the timing of grant reimbursement requests. Charges for services revenue was eighty-one percent (80.5%) for the quarter budget due to the timing of receipt of the rent payments for the helibase from the Forest Service. It was also anticipated that several additional new hangar spaces would be leased with the County receiving the infrastructure reimbursement, however, those leases have not been executed. Miscellaneous revenue received for the quarter consisted of interest on investments. Miscellaneous revenue is expected to meet the full annual budget in the final quarter with the anticipated sale of property to the County of \$2.5 million and interest earned. The sale of property to the County is intended to capitalize the airport for income generating improvements to become a self-sustainable operation.

For the quarter, operating expenditures were less than the quarterly budget at eighty three percent (83.1%) and are expected to remain on budget through the remainder of the year. For the first three quarters, expenditures were ninety-one percent (91.2%) of the estimated budget. Carryover grant funded projects are anticipated to be completed in the fourth quarter, with new projects anticipated in the Spring 2023. Debt payments were made as expected during the quarter. Debt payments will be made consistent with the budget for the remainder of the year.

For the quarter, fund balance decreased by \$0.18 million due to the timing of grant expenditures versus grant revenues and revenue from the sale of property.

Full year estimates have been reviewed, with a positive fiscal-year end variance of \$1.51 million revenue over expenses. The estimated ending fund balance of \$1.61 million is less than budgeted but meets the desired minimum per fiscal policy.

During the quarter, the airport began the new grant funded T-hangar project by putting out requests for quotes for the engineering work, choosing an appropriate firm and beginning work with that firm. Work on the business plan continues and an updated lease agreement is being drafted. It is anticipated that the sale of the property will be completed in the fourth quarter.

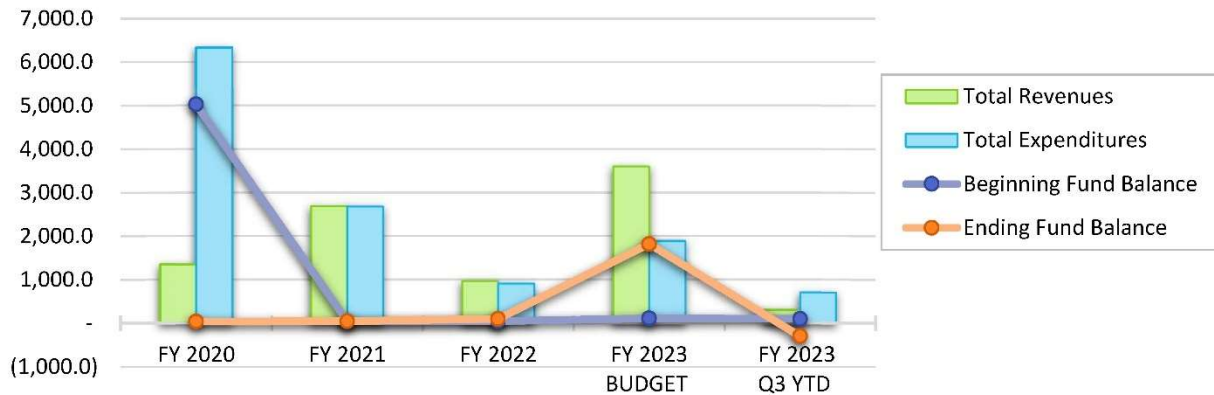




# Airport Fund

CATEGORY	3RD QUARTER (Jan '23-Mar '23)				FY 2023 YTD (Jul '22-Mar '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	9 MO EST BUDGET	9 MO ACTUAL	9 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
<b>Revenues</b>										
Intergovernmental	\$ -	\$ 32,000	\$ 32,000		\$ -	\$ 32,000	\$ 32,000		\$ 657,000	\$ 145,000
Charges for Services	107,350	86,420	(20,930)	80.5%	322,050	259,284	(62,766)	80.5%	429,400	346,000
Miscellaneous	241,000	7,748	(233,252)	3.2%	251,000	17,292	(233,708)	6.9%	2,510,000	2,517,000
<b>Total Revenues</b>	<b>348,350</b>	<b>126,168</b>	<b>(222,182)</b>	<b>36.2%</b>	<b>573,050</b>	<b>308,576</b>	<b>(264,474)</b>	<b>53.8%</b>	<b>3,596,400</b>	<b>3,008,000</b>
<b>Expenditures</b>										
Materials & Services	104,575	36,774	67,801	35.2%	355,555	287,985	67,570	81.0%	418,300	408,000
Capital Outlay	(27,750)	-	(27,750)	0.0%	-	28,663	(28,663)		555,000	175,000
Debt Service										
Principal	165,250	150,000	15,250	90.8%	165,250	150,000	15,250	90.8%	661,000	661,000
Interest	126,000	118,937	7,063	94.4%	252,000	237,874	14,126	94.4%	252,000	252,000
<b>Total Expenditures</b>	<b>368,075</b>	<b>305,711</b>	<b>62,364</b>	<b>83.1%</b>	<b>772,805</b>	<b>704,522</b>	<b>68,283</b>	<b>91.2%</b>	<b>1,886,300</b>	<b>1,496,000</b>
<b>Revenues over (under) Expenditures</b>	<b>(19,725)</b>	<b>(179,543)</b>	<b>(159,818)</b>	<b>910.2%</b>	<b>(199,755)</b>	<b>(395,946)</b>	<b>(196,191)</b>	<b>198.2%</b>	<b>1,710,100</b>	<b>1,512,000</b>
<b>Beginning Fund Balance</b>	<b>(70,030)</b>	<b>(118,126)</b>	<b>(48,096)</b>	<b>168.7%</b>	<b>110,000</b>	<b>98,277</b>	<b>(11,723)</b>	<b>89.3%</b>	<b>110,000</b>	<b>98,000</b>
<b>Ending Fund Balance</b>	<b>\$ (89,755)</b>	<b>\$ (297,669)</b>	<b>\$ (207,914)</b>	<b>331.6%</b>	<b>\$ (89,755)</b>	<b>\$ (297,669)</b>	<b>\$ (207,914)</b>	<b>331.6%</b>	<b>\$ 1,820,100</b>	<b>\$ 1,610,000</b>
Contingency									1,820,100	-

## AIRPORT Revenues and Expenditures | 2020-2023 *in thousands*



## Capital Asset Reserve Fund

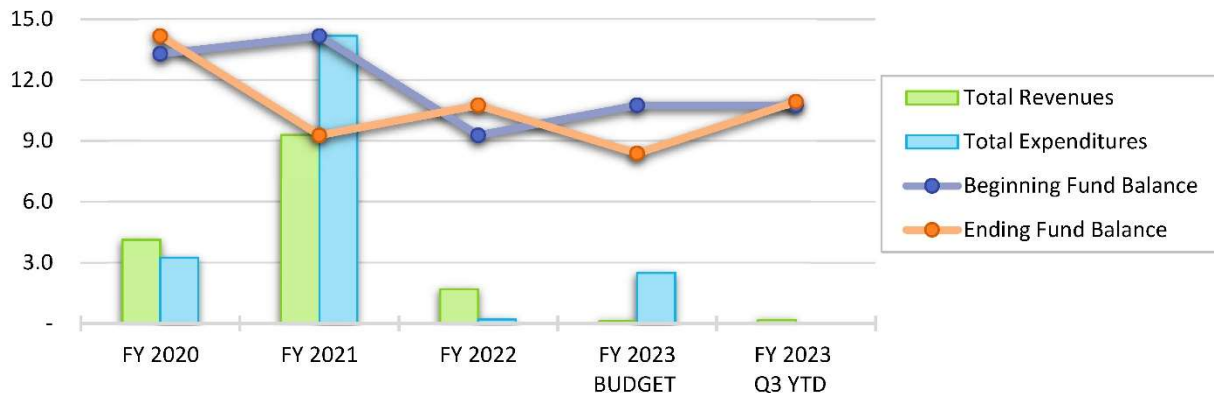
This fund accounts for funds held in reserve by the County with no limitation to its use. Interest is the only revenue received during the quarter.

No expenditures were made in the third quarter resulting in an increase to fund balance of \$73,045 due to interest. The only purchase anticipated during the year is the purchase of land from the airport for \$2,500,000.

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

CATEGORY	3RD QUARTER (Jan '23-Mar '23)				FY 2023 YTD (Jul '22-Mar '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	9 MO EST BUDGET	9 MO ACTUAL	9 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
<b>Revenues</b>										
Intergovernmental	\$ -	\$ -	\$ -		\$ 23,000	\$ 23,446	\$ 446	101.9%	\$ 23,000	\$ 23,000
Miscellaneous	27,500	73,045	45,545	265.6%	82,500	157,633	75,133	191.1%	110,000	209,000
<b>Total Revenues</b>	<b>27,500</b>	<b>73,045</b>	<b>45,545</b>	<b>265.6%</b>	<b>105,500</b>	<b>181,079</b>	<b>75,579</b>	<b>171.6%</b>	<b>133,000</b>	<b>232,000</b>
<b>Expenditures</b>										
Capital Outlay	-	-	-		-	-	-		2,500,000	2,500,000
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>2,500,000</b>	<b>2,500,000</b>
<b>Revenues over (under) Expenditures</b>	<b>27,500</b>	<b>73,045</b>	<b>45,545</b>	<b>265.6%</b>	<b>105,500</b>	<b>181,079</b>	<b>75,579</b>	<b>171.6%</b>	<b>(2,367,000)</b>	<b>(2,268,000)</b>
<b>Beginning Fund Balance</b>	<b>10,827,000</b>	<b>10,856,931</b>	<b>29,931</b>	<b>100.3%</b>	<b>10,749,000</b>	<b>10,748,897</b>	<b>(103)</b>	<b>100.0%</b>	<b>10,749,000</b>	<b>10,749,000</b>
<b>Ending Fund Balance</b>	<b>\$ 10,854,500</b>	<b>\$ 10,929,976</b>	<b>\$ 75,476</b>	<b>100.7%</b>	<b>\$ 10,854,500</b>	<b>\$ 10,929,976</b>	<b>\$ 75,476</b>	<b>100.7%</b>	<b>\$ 8,382,000</b>	<b>\$ 8,481,000</b>
Contingency									8,382,000	-

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



## Justice Center Capital Project Fund

The Justice Center Capital Projects Fund accounts for the Justice Center and Courthouse capital project activities. Construction is moving along well, and the project is slightly behind schedule due to construction supply shortages and remains projected to be completed by early-mid 2024. The foundation work was completed and the structure for the first, second, and third floors was erected in the third quarter.

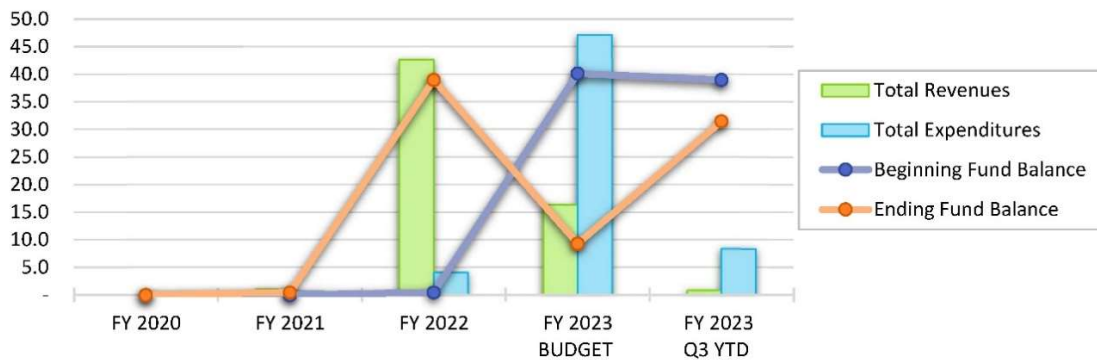
During the quarter, the only revenue received was from interest. Intergovernmental revenue of \$16.0 million from the Oregon Justice Department is not anticipated until the end of this fiscal year or fiscal year 2024.

For the quarter, expenditures for the Justice Center are slightly behind the project construction budget due to some changes to the plans that were needed for ADA access. In the third quarter, expenditures were about sixty percent (60%) of estimated quarter budget. It should be noted that the entire construction budget for the Justice Center was appropriated for fiscal year 2023 with the expectation that the project continue to fiscal year 2024.

Estimated ending fund balance of \$28.48 million is projected to be sufficient to meet the County's funding requirements for the Justice Center and provide initial funding for the County Courthouse renovation project to follow.

CATEGORY	3RD QUARTER (Jan '23-Mar '23)				FY 2023 YTD (Jul '22-Mar '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	9 MO EST BUDGET	9 MO ACTUAL	9 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
<b>Revenues</b>										
Intergovernmental	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ 16,000,000	\$ 7,400,000
Miscellaneous	75,000	496,213	421,213	661.6%	225,000	840,083	615,083	373.4%	300,000	1,116,000
<b>Total Revenues</b>	<b>75,000</b>	<b>496,213</b>	<b>421,213</b>	<b>661.6%</b>	<b>225,000</b>	<b>840,083</b>	<b>615,083</b>	<b>373.4%</b>	<b>16,300,000</b>	<b>8,516,000</b>
<b>Expenditures</b>										
Personnel	7,794	6,240	1,554	80.1%	20,041	19,274	767	96.2%	111,340	25,000
Materials & Services	1,247,863	248,676	999,187	19.9%	1,527,996	1,457,363	70,633	95.4%	2,546,660	2,547,000
Capital Outlay	4,001,130	2,898,778	1,102,352	72.4%	8,891,400	6,877,994	2,013,406	77.4%	44,457,000	16,457,000
<b>Total Expenditures</b>	<b>5,256,787</b>	<b>3,153,694</b>	<b>2,103,093</b>	<b>60.0%</b>	<b>10,439,437</b>	<b>8,354,631</b>	<b>2,084,806</b>	<b>80.0%</b>	<b>47,115,000</b>	<b>19,029,000</b>
<b>Revenues over (under) Expenditures</b>	<b>(5,181,787)</b>	<b>(2,657,482)</b>	<b>2,524,305</b>	<b>51.3%</b>	<b>(10,214,437)</b>	<b>(7,514,548)</b>	<b>2,699,889</b>	<b>73.6%</b>	<b>(30,815,000)</b>	<b>(10,513,000)</b>
<b>Beginning Fund Balance</b>	<b>35,100,350</b>	<b>34,138,144</b>	<b>(962,206)</b>	<b>97.3%</b>	<b>40,133,000</b>	<b>38,995,210</b>	<b>(1,137,790)</b>	<b>97.2%</b>	<b>40,133,000</b>	<b>38,995,000</b>
<b>Ending Fund Balance</b>	<b>\$ 29,918,563</b>	<b>\$ 31,480,662</b>	<b>\$ 1,562,099</b>	<b>105.2%</b>	<b>\$ 29,918,563</b>	<b>\$ 31,480,662</b>	<b>\$ 1,562,099</b>	<b>105.2%</b>	<b>\$ 9,318,000</b>	<b>\$ 28,482,000</b>
Contingency									9,318,000	-

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



## Other Non-Major Funds

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

### Veterans Services Fund

CATEGORY	3RD QUARTER (Jan '23-Mar '23)				FY 2023 YTD (Jul '22-Mar '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	9 MO EST BUDGET	9 MO ACTUAL	9 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
<b>Revenues</b>										
Intergovernmental	\$ 22,800	\$ 22,892	\$ 92	100.4%	\$ 45,600	\$ 45,784	\$ 184	100.4%	\$ 91,200	\$ 91,000
Transfers and Interfund	40,175	40,200	25	100.1%	120,525	120,600	75	100.1%	160,700	161,000
Miscellaneous	-	736	736		-	1,662	1,662		-	2,000
<b>Total Revenues</b>	<b>62,975</b>	<b>63,828</b>	<b>853</b>	<b>101.4%</b>	<b>166,125</b>	<b>168,045</b>	<b>1,920</b>	<b>101.2%</b>	<b>251,900</b>	<b>254,000</b>
<b>Expenditures</b>										
Personnel	50,925	33,640	17,285	66.1%	144,288	114,426	29,862	79.3%	203,700	133,000
Materials & Services	25,000	17,870	7,130	71.5%	93,750	81,465	12,285	86.9%	125,000	112,000
<b>Total Expenditures</b>	<b>75,925</b>	<b>51,510</b>	<b>24,415</b>	<b>67.8%</b>	<b>238,038</b>	<b>195,891</b>	<b>42,147</b>	<b>82.3%</b>	<b>328,700</b>	<b>245,000</b>
<b>Revenues over (under) Expenditures</b>	<b>(12,950)</b>	<b>12,318</b>	<b>25,268</b>	<b>-95.1%</b>	<b>(71,913)</b>	<b>(27,846)</b>	<b>44,067</b>	<b>38.7%</b>	<b>(76,800)</b>	<b>9,000</b>
<b>Beginning Fund Balance</b>	<b>40,337</b>	<b>74,087</b>	<b>33,750</b>	<b>183.7%</b>	<b>99,300</b>	<b>114,251</b>	<b>14,951</b>	<b>115.1%</b>	<b>99,300</b>	<b>114,000</b>
<b>Ending Fund Balance</b>	<b>\$ 27,387</b>	<b>\$ 86,405</b>	<b>\$ 59,018</b>	<b>315.5%</b>	<b>\$ 27,387</b>	<b>\$ 86,405</b>	<b>\$ 59,018</b>	<b>315.5%</b>	<b>\$ 22,500</b>	<b>\$ 123,000</b>
Contingency									22,500	-

### Weed Control Fund

CATEGORY	3RD QUARTER (Jan '23-Mar '23)				FY 2023 YTD (Jul '22-Mar '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	9 MO EST BUDGET	9 MO ACTUAL	9 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
<b>Revenues</b>										
Intergovernmental	\$ -	\$ -	\$ -		\$ -	\$ 10,537	\$ 10,537		\$ -	\$ 11,000
Transfers and Interfund	4,500	-	(4,500)	0.0%	22,500	18,500	(4,000)	82.2%	30,000	18,000
Licenses, Permits & Fees	124,200	105,576	(18,624)	85.0%	135,000	115,944	(19,056)	85.9%	180,000	180,000
Miscellaneous	250	1,678	1,428	671.3%	750	3,494	2,744	465.8%	1,000	4,000
<b>Total Revenues</b>	<b>128,950</b>	<b>107,254</b>	<b>(21,696)</b>	<b>83.2%</b>	<b>158,250</b>	<b>148,475</b>	<b>(9,775)</b>	<b>93.8%</b>	<b>211,000</b>	<b>213,000</b>
<b>Expenditures</b>										
Personnel	36,000	35,554	446	98.8%	102,000	103,011	(1,011)	101.0%	144,000	168,000
Materials & Services	27,075	27,073	2	100.0%	81,225	50,201	31,024	61.8%	108,300	100,000
<b>Total Expenditures</b>	<b>63,075</b>	<b>62,627</b>	<b>448</b>	<b>99.3%</b>	<b>183,225</b>	<b>153,212</b>	<b>30,013</b>	<b>83.6%</b>	<b>252,300</b>	<b>268,000</b>
<b>Revenues over (under) Expenditures</b>	<b>65,875</b>	<b>44,627</b>	<b>(21,248)</b>	<b>67.7%</b>	<b>(24,975)</b>	<b>(4,737)</b>	<b>20,238</b>	<b>19.0%</b>	<b>(41,300)</b>	<b>(55,000)</b>
<b>Beginning Fund Balance</b>	<b>141,150</b>	<b>222,246</b>	<b>81,096</b>	<b>157.5%</b>	<b>232,000</b>	<b>271,610</b>	<b>39,610</b>	<b>117.1%</b>	<b>232,000</b>	<b>272,000</b>
<b>Ending Fund Balance</b>	<b>\$ 207,025</b>	<b>\$ 266,873</b>	<b>\$ 59,848</b>	<b>128.9%</b>	<b>\$ 207,025</b>	<b>\$ 266,873</b>	<b>\$ 59,848</b>	<b>128.9%</b>	<b>\$ 190,700</b>	<b>\$ 217,000</b>
Contingency									190,700	-

### GO Debt Service Fund

CATEGORY	3RD QUARTER (Jan '23-Mar '23)				FY 2023 YTD (Jul '22-Mar '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	9 MO EST BUDGET	9 MO ACTUAL	9 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
<b>Revenues</b>										
Taxes	\$ 27,650	\$ 29,738	\$ 2,088	107.6%	\$ 525,350	\$ 540,637	\$ 15,287	102.9%	\$ 553,000	\$ 556,000
Miscellaneous	-	1,794	1,794		-	3,001	3,001		-	3,000
<b>Total Revenues</b>	<b>27,650</b>	<b>31,532</b>	<b>3,882</b>	<b>114.0%</b>	<b>525,350</b>	<b>543,638</b>	<b>18,288</b>	<b>103.5%</b>	<b>553,000</b>	<b>559,000</b>
<b>Expenditures</b>										
Debt Service										
Principal	-	-	-		-	-	-		110,000	110,000
Interest	-	-	-		232,500	232,500	-	100.0%	465,000	465,000
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b></b>	<b>232,500</b>	<b>232,500</b>	<b>-</b>	<b>100.0%</b>	<b>575,000</b>	<b>575,000</b>
<b>Revenues over (under) Expenditures</b>	<b>27,650</b>	<b>31,532</b>	<b>3,882</b>	<b>114.0%</b>	<b>292,850</b>	<b>311,138</b>	<b>18,288</b>	<b>106.2%</b>	<b>(22,000)</b>	<b>(16,000)</b>
<b>Beginning Fund Balance</b>	<b>287,200</b>	<b>313,480</b>	<b>26,280</b>	<b>109.2%</b>	<b>22,000</b>	<b>33,874</b>	<b>11,874</b>	<b>154.0%</b>	<b>22,000</b>	<b>34,000</b>
<b>Ending Fund Balance</b>	<b>\$ 314,850</b>	<b>\$ 345,012</b>	<b>\$ 30,162</b>	<b>109.6%</b>	<b>\$ 314,850</b>	<b>\$ 345,012</b>	<b>\$ 30,162</b>	<b>109.6%</b>	<b>\$ -</b>	<b>\$ 18,000</b>



## Mental Health Fund

CATEGORY	3RD QUARTER (Jan '23-Mar '23)				FY 2023 YTD (Jul '22-Mar '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECVD OR SPENT	9 MO EST BUDGET	9 MO ACTUAL	9 MO VARIANCE	% RECVD OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
<b>Revenues</b>										
Intergovernmental	\$ 1,017,500	\$ 859,284	\$ (158,216)	84.5%	\$ 3,052,500	\$ 2,715,493	\$ (337,007)	89.0%	\$ 4,070,000	\$ 3,500,000
Miscellaneous	-	-	-		-	809	809		-	1,000
<b>Total Revenues</b>	<b>1,017,500</b>	<b>859,284</b>	<b>(158,216)</b>	<b>84.5%</b>	<b>3,052,500</b>	<b>2,716,301</b>	<b>(336,199)</b>	<b>89.0%</b>	<b>4,070,000</b>	<b>3,501,000</b>
<b>Expenditures</b>										
Materials & Services	1,017,500	859,284	158,216	84.5%	3,052,500	2,715,493	337,007	89.0%	4,070,000	3,500,000
<b>Total Expenditures</b>	<b>1,017,500</b>	<b>859,284</b>	<b>158,216</b>	<b>84.5%</b>	<b>3,052,500</b>	<b>2,715,493</b>	<b>337,007</b>	<b>89.0%</b>	<b>4,070,000</b>	<b>3,500,000</b>
<b>Revenues over (under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>809</b>	<b>809</b>		<b>-</b>	<b>1,000</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>11,036</b>	<b>11,036</b>		<b>-</b>	<b>10,227</b>	<b>10,227</b>		<b>-</b>	<b>10,000</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 11,036</b>	<b>\$ 11,036</b>		<b>\$ -</b>	<b>\$ 11,036</b>	<b>\$ 11,036</b>		<b>\$ -</b>	<b>\$ 11,000</b>

## Special Transportation Fund

CATEGORY	3RD QUARTER (Jan '23-Mar '23)				FY 2023 YTD (Jul '22-Mar '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECVD OR SPENT	9 MO EST BUDGET	9 MO ACTUAL	9 MO VARIANCE	% RECVD OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
<b>Revenues</b>										
Intergovernmental	\$ 98,250	\$ 16,925	\$ (81,325)	17.2%	\$ 294,750	\$ 194,524	\$ (100,226)	66.0%	\$ 393,000	\$ 368,000
Miscellaneous	1,000	5,558	4,558	555.8%	3,000	11,716	8,716	390.5%	4,000	15,000
<b>Total Revenues</b>	<b>99,250</b>	<b>22,483</b>	<b>(76,767)</b>	<b>22.7%</b>	<b>297,750</b>	<b>206,240</b>	<b>(91,510)</b>	<b>69.3%</b>	<b>397,000</b>	<b>383,000</b>
<b>Expenditures</b>										
Materials & Services	80,400	61,190	19,210	76.1%	100,500	81,512	18,988	81.1%	402,000	300,000
<b>Total Expenditures</b>	<b>80,400</b>	<b>61,190</b>	<b>19,210</b>	<b>76.1%</b>	<b>100,500</b>	<b>81,512</b>	<b>18,988</b>	<b>81.1%</b>	<b>402,000</b>	<b>300,000</b>
<b>Revenues over (under) Expenditures</b>	<b>18,850</b>	<b>(38,707)</b>	<b>(57,557)</b>	<b>-205.3%</b>	<b>197,250</b>	<b>124,728</b>	<b>(72,522)</b>	<b>63.2%</b>	<b>(5,000)</b>	<b>83,000</b>
<b>Beginning Fund Balance</b>	<b>781,400</b>	<b>834,178</b>	<b>52,778</b>	<b>106.8%</b>	<b>603,000</b>	<b>670,742</b>	<b>67,742</b>	<b>111.2%</b>	<b>603,000</b>	<b>671,000</b>
<b>Ending Fund Balance</b>	<b>\$ 800,250</b>	<b>\$ 795,471</b>	<b>\$ (4,779)</b>	<b>99.4%</b>	<b>\$ 800,250</b>	<b>\$ 795,471</b>	<b>\$ (4,779)</b>	<b>99.4%</b>	<b>\$ 598,000</b>	<b>\$ 754,000</b>
Contingency									598,000	-

## Title III Fund

CATEGORY	3RD QUARTER (Jan '23-Mar '23)				FY 2023 YTD (Jul '22-Mar '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECVD OR SPENT	9 MO EST BUDGET	9 MO ACTUAL	9 MO VARIANCE	% RECVD OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
<b>Revenues</b>										
Intergovernmental	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ 98,000	\$ 90,000
Miscellaneous	1,250	3,351	2,101	268.1%	3,750	7,227	3,477	192.7%	5,000	9,000
<b>Total Revenues</b>	<b>1,250</b>	<b>3,351</b>	<b>2,101</b>	<b>268.1%</b>	<b>3,750</b>	<b>7,227</b>	<b>3,477</b>	<b>192.7%</b>	<b>103,000</b>	<b>99,000</b>
<b>Expenditures</b>										
Materials & Services	-	-	-		37,500	37,000	500	98.7%	625,000	37,000
Transfers	-	-	-		-	-	-		30,000	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>37,500</b>	<b>37,000</b>	<b>500</b>	<b>98.7%</b>	<b>655,000</b>	<b>37,000</b>
<b>Revenues over (under) Expenditures</b>	<b>1,250</b>	<b>3,351</b>	<b>2,101</b>	<b>268.1%</b>	<b>(33,750)</b>	<b>(29,773)</b>	<b>3,977</b>	<b>88.2%</b>	<b>(552,000)</b>	<b>62,000</b>
<b>Beginning Fund Balance</b>	<b>517,000</b>	<b>492,271</b>	<b>(24,729)</b>	<b>95.2%</b>	<b>552,000</b>	<b>525,394</b>	<b>(26,606)</b>	<b>95.2%</b>	<b>552,000</b>	<b>525,000</b>
<b>Ending Fund Balance</b>	<b>\$ 518,250</b>	<b>\$ 495,621</b>	<b>\$ (22,629)</b>	<b>95.6%</b>	<b>\$ 518,250</b>	<b>\$ 495,621</b>	<b>\$ (22,629)</b>	<b>95.6%</b>	<b>\$ -</b>	<b>\$ 587,000</b>



## Crook County School Fund

CATEGORY	3RD QUARTER (Jan '23-Mar '23)				FY 2023 YTD (Jul '22-Mar '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECVD OR SPENT	9 MO EST BUDGET	9 MO ACTUAL	9 MO VARIANCE	% RECVD OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
<b>Revenues</b>										
Taxes	\$ (137)	\$ -	\$ 137	0.0%	\$ 129,238	\$ 129,238	\$ (0)	100.0%	\$ 135,000	\$ 135,000
Intergovernmental	-	-	-	-	-	-	-	-	315,000	205,000
Miscellaneous	-	-	-	-	-	196	196	-	-	-
<b>Total Revenues</b>	<b>(137)</b>	<b>-</b>	<b>137</b>	<b>0.0%</b>	<b>129,238</b>	<b>129,434</b>	<b>196</b>	<b>100.2%</b>	<b>450,000</b>	<b>340,000</b>
<b>Materials &amp; Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Special Payment	19,125	-	19,125	0.0%	148,500	129,783	18,717	87.4%	450,000	340,000
<b>Total Expenditures</b>	<b>19,125</b>	<b>-</b>	<b>19,125</b>	<b>0.0%</b>	<b>148,500</b>	<b>129,783</b>	<b>18,717</b>	<b>87.4%</b>	<b>450,000</b>	<b>340,000</b>
<b>Revenues over (under) Expenditures</b>	<b>(19,262)</b>	<b>-</b>	<b>19,262</b>	<b>0.0%</b>	<b>(19,262)</b>	<b>(349)</b>	<b>18,913</b>	<b>1.8%</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>349</b>	<b>349</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ (19,262)</b>	<b>\$ -</b>	<b>\$ 19,262</b>	<b>0.0%</b>	<b>\$ (19,262)</b>	<b>\$ (0)</b>	<b>\$ 19,262</b>	<b>0.0%</b>	<b>\$ -</b>	<b>\$ -</b>

## Video Lottery Fund

CATEGORY	3RD QUARTER (Jan '23-Mar '23)				FY 2023 YTD (Jul '22-Mar '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECVD OR SPENT	9 MO EST BUDGET	9 MO ACTUAL	9 MO VARIANCE	% RECVD OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
<b>Revenues</b>										
Intergovernmental	\$ 101,250	\$ 61,335	\$ (39,915)	60.6%	\$ 168,750	\$ 122,670	\$ (46,080)	72.7%	\$ 225,000	\$ 245,000
Miscellaneous	750	2,210	1,460	294.7%	2,250	4,465	2,215	198.4%	3,000	5,000
<b>Total Revenues</b>	<b>102,000</b>	<b>63,545</b>	<b>(38,455)</b>	<b>62.3%</b>	<b>171,000</b>	<b>127,135</b>	<b>(43,865)</b>	<b>74.3%</b>	<b>228,000</b>	<b>250,000</b>
<b>Expenditures</b>										
Materials & Services	15,000	17,000	(2,000)	113.3%	97,500	98,550	(1,050)	101.1%	150,000	125,000
Transfers	18,750	18,750	-	100.0%	56,250	56,250	-	100.0%	75,000	75,000
<b>Total Expenditures</b>	<b>33,750</b>	<b>35,750</b>	<b>(2,000)</b>	<b>105.9%</b>	<b>153,750</b>	<b>154,800</b>	<b>(1,050)</b>	<b>100.7%</b>	<b>225,000</b>	<b>200,000</b>
<b>Revenues over (under) Expenditures</b>	<b>68,250</b>	<b>27,795</b>	<b>(40,455)</b>	<b>40.7%</b>	<b>17,250</b>	<b>(27,665)</b>	<b>(44,915)</b>	<b>-160.4%</b>	<b>3,000</b>	<b>50,000</b>
<b>Beginning Fund Balance</b>	<b>268,000</b>	<b>320,635</b>	<b>52,635</b>	<b>119.6%</b>	<b>319,000</b>	<b>376,095</b>	<b>57,095</b>	<b>117.9%</b>	<b>319,000</b>	<b>376,000</b>
<b>Ending Fund Balance</b>	<b>\$ 336,250</b>	<b>\$ 348,430</b>	<b>\$ 12,180</b>	<b>103.6%</b>	<b>\$ 336,250</b>	<b>\$ 348,430</b>	<b>\$ 12,180</b>	<b>103.6%</b>	<b>\$ 322,000</b>	<b>\$ 426,000</b>
Contingency									322,000	-

## Surveyor Fund

CATEGORY	3RD QUARTER (Jan '23-Mar '23)				FY 2023 YTD (Jul '22-Mar '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECVD OR SPENT	9 MO EST BUDGET	9 MO ACTUAL	9 MO VARIANCE	% RECVD OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
<b>Revenues</b>										
Licenses, Permits & Fees	\$ 22,500	\$ 10,596	\$ (11,904)	47.1%	\$ 67,500	\$ 50,504	\$ (16,996)	74.8%	\$ 90,000	\$ 80,000
Miscellaneous	500	1,469	969	293.9%	1,500	3,140	1,640	209.3%	2,000	4,000
<b>Total Revenues</b>	<b>23,000</b>	<b>12,065</b>	<b>(10,935)</b>	<b>52.5%</b>	<b>69,000</b>	<b>53,644</b>	<b>(15,356)</b>	<b>77.7%</b>	<b>92,000</b>	<b>84,000</b>
<b>Expenditures</b>										
Materials & Services	26,675	9,694	16,981	36.3%	80,025	60,802	19,223	76.0%	106,700	105,000
<b>Total Expenditures</b>	<b>26,675</b>	<b>9,694</b>	<b>16,981</b>	<b>36.3%</b>	<b>80,025</b>	<b>60,802</b>	<b>19,223</b>	<b>76.0%</b>	<b>106,700</b>	<b>105,000</b>
<b>Revenues over (under) Expenditures</b>	<b>(3,675)</b>	<b>2,371</b>	<b>6,046</b>	<b>-64.5%</b>	<b>(11,025)</b>	<b>(7,158)</b>	<b>3,867</b>	<b>64.9%</b>	<b>(14,700)</b>	<b>(21,000)</b>
<b>Beginning Fund Balance</b>	<b>179,650</b>	<b>177,926</b>	<b>(1,724)</b>	<b>99.0%</b>	<b>187,000</b>	<b>187,456</b>	<b>456</b>	<b>100.2%</b>	<b>187,000</b>	<b>187,000</b>
<b>Ending Fund Balance</b>	<b>\$ 175,975</b>	<b>\$ 180,298</b>	<b>\$ 4,323</b>	<b>102.5%</b>	<b>\$ 175,975</b>	<b>\$ 180,298</b>	<b>\$ 4,323</b>	<b>102.5%</b>	<b>\$ 172,300</b>	<b>\$ 166,000</b>
Contingency									172,300	-



## Clerk Special Revenue Fund

CATEGORY	3RD QUARTER (Jan '23-Mar '23)				FY 2023 YTD (Jul '22-Mar '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	9 MO EST BUDGET	9 MO ACTUAL	9 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
<b>Revenues</b>										
Transfers and Interfund	\$ 2,100	\$ 1,929	\$ (172)	91.8%	\$ 6,300	\$ 6,296	\$ (4)	99.9%	\$ 14,000	\$ 14,000
Licenses, Permits & Fees	3,690	3,429	(261)	92.9%	11,070	11,231	161	101.5%	24,600	17,000
Miscellaneous	325	1,593	1,268	490.2%	975	3,438	2,463	352.6%	1,300	4,000
<b>Total Revenues</b>	<b>6,115</b>	<b>6,951</b>	<b>836</b>	<b>113.7%</b>	<b>18,345</b>	<b>20,965</b>	<b>2,620</b>	<b>114.3%</b>	<b>39,900</b>	<b>35,000</b>
<b>Expenditures</b>										
Notary	30,420	6,504	23,916	21.4%	35,100	11,112	23,988	31.7%	46,800	21,000
Recording	-	-	-	-	-	-	-	-	139,600	10,000
Archive	6,475	2,705	3,770	41.8%	15,263	11,465	3,798	75.1%	92,500	20,000
<b>Total Expenditures</b>	<b>36,895</b>	<b>9,209</b>	<b>27,686</b>	<b>25.0%</b>	<b>50,363</b>	<b>22,577</b>	<b>27,786</b>	<b>44.8%</b>	<b>278,900</b>	<b>51,000</b>
<b>Revenues over (under) Expenditures</b>	<b>(30,780)</b>	<b>(2,259)</b>	<b>28,521</b>	<b>7.3%</b>	<b>(32,018)</b>	<b>(1,612)</b>	<b>30,406</b>	<b>5.0%</b>	<b>(239,000)</b>	<b>(16,000)</b>
<b>Beginning Fund Balance</b>	<b>237,762</b>	<b>237,751</b>	<b>(11)</b>	<b>100.0%</b>	<b>239,000</b>	<b>237,104</b>	<b>(1,896)</b>	<b>99.2%</b>	<b>239,000</b>	<b>237,000</b>
<b>Ending Fund Balance</b>	<b>\$ 206,982</b>	<b>\$ 235,493</b>	<b>\$ 28,511</b>	<b>113.8%</b>	<b>\$ 206,982</b>	<b>\$ 235,493</b>	<b>\$ 28,511</b>	<b>113.8%</b>	<b>\$ -</b>	<b>\$ 221,000</b>

## Community College Education Center Fund

CATEGORY	3RD QUARTER (Jan '23-Mar '23)				FY 2023 YTD (Jul '22-Mar '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	9 MO EST BUDGET	9 MO ACTUAL	9 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
<b>Revenues</b>										
Intergovernmental	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	\$ 50,000
Miscellaneous	-	882	882	-	-	1,893	1,893	-	-	2,000
<b>Total Revenues</b>	<b>-</b>	<b>882</b>	<b>882</b>	<b>-</b>	<b>-</b>	<b>1,893</b>	<b>1,893</b>	<b>-</b>	<b>-</b>	<b>52,000</b>
<b>Expenditures</b>										
Materials & Services	-	-	-	-	-	-	-	-	129,000	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>129,000</b>	<b>-</b>
<b>Revenues over (under) Expenditures</b>	<b>-</b>	<b>882</b>	<b>882</b>	<b>-</b>	<b>-</b>	<b>1,893</b>	<b>1,893</b>	<b>-</b>	<b>(129,000)</b>	<b>52,000</b>
<b>Beginning Fund Balance</b>	<b>129,000</b>	<b>131,061</b>	<b>2,061</b>	<b>101.6%</b>	<b>129,000</b>	<b>130,050</b>	<b>1,050</b>	<b>100.8%</b>	<b>129,000</b>	<b>130,000</b>
<b>Ending Fund Balance</b>	<b>\$ 129,000</b>	<b>\$ 131,943</b>	<b>\$ 2,943</b>	<b>102.3%</b>	<b>\$ 129,000</b>	<b>\$ 131,943</b>	<b>\$ 2,943</b>	<b>102.3%</b>	<b>\$ -</b>	<b>\$ 182,000</b>

## Crooked River Watershed Fund

CATEGORY	3RD QUARTER (Jan '23-Mar '23)				FY 2023 YTD (Jul '22-Mar '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	9 MO EST BUDGET	9 MO ACTUAL	9 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
<b>Revenues</b>										
Transfers and Interfund	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ 150	\$ -
Charges for Services	26,075	26,270	195	100.7%	74,053	73,173	(880)	98.8%	104,300	106,000
<b>Total Revenues</b>	<b>26,075</b>	<b>26,270</b>	<b>195</b>	<b>100.7%</b>	<b>74,053</b>	<b>73,173</b>	<b>(880)</b>	<b>98.8%</b>	<b>104,450</b>	<b>106,000</b>
<b>Expenditures</b>										
Personnel	26,113	26,270	(157)	100.6%	74,160	75,815	(1,655)	102.2%	104,450	106,000
<b>Total Expenditures</b>	<b>26,113</b>	<b>26,270</b>	<b>(157)</b>	<b>100.6%</b>	<b>74,160</b>	<b>75,815</b>	<b>(1,655)</b>	<b>102.2%</b>	<b>104,450</b>	<b>106,000</b>
<b>Revenues over (under) Expenditures</b>	<b>(38)</b>	<b>-</b>	<b>38</b>	<b>0.0%</b>	<b>(107)</b>	<b>(2,642)</b>	<b>(2,535)</b>	<b>2469.2%</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>(69)</b>	<b>(2,642)</b>	<b>(2,573)</b>	<b>3829.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ (107)</b>	<b>\$ (2,642)</b>	<b>\$ (2,535)</b>	<b>2469.2%</b>	<b>\$ (107)</b>	<b>\$ (2,642)</b>	<b>\$ (2,535)</b>	<b>2469.2%</b>	<b>\$ -</b>	<b>\$ -</b>



## Tourism Fund

CATEGORY	3RD QUARTER (Jan '23-Mar '23)				FY 2023 YTD (Jul '22-Mar '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	9 MO EST BUDGET	9 MO ACTUAL	9 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
<b>Revenues</b>										
Taxes	\$ 6,250	\$ 5,020	\$ (1,230)	80.3%	\$ 18,750	\$ 17,749	\$ (1,001)	94.7%	\$ 25,000	\$ 29,000
Miscellaneous	-	536	536		-	1,089	1,089		-	1,000
<b>Total Revenues</b>	<b>6,250</b>	<b>5,556</b>	<b>(694)</b>	<b>88.9%</b>	<b>18,750</b>	<b>18,838</b>	<b>88</b>	<b>100.5%</b>	<b>25,000</b>	<b>30,000</b>
<b>Expenditures</b>										
Materials & Services	-	-	-		5,000	5,000	-	100.0%	25,000	10,000
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>100.0%</b>	<b>25,000</b>	<b>10,000</b>
<b>Revenues over (under) Expenditures</b>										
	<b>6,250</b>	<b>5,556</b>	<b>(694)</b>	<b>88.9%</b>	<b>13,750</b>	<b>13,838</b>	<b>88</b>	<b>100.6%</b>	<b>-</b>	<b>20,000</b>
<b>Beginning Fund Balance</b>	<b>66,500</b>	<b>78,551</b>	<b>12,051</b>	<b>118.1%</b>	<b>59,000</b>	<b>70,269</b>	<b>11,269</b>	<b>119.1%</b>	<b>59,000</b>	<b>70,000</b>
<b>Ending Fund Balance</b>	<b>\$ 72,750</b>	<b>\$ 84,107</b>	<b>\$ 11,357</b>	<b>115.6%</b>	<b>\$ 72,750</b>	<b>\$ 84,107</b>	<b>\$ 11,357</b>	<b>115.6%</b>	<b>\$ 59,000</b>	<b>\$ 90,000</b>
Contingency									59,000	-

## Taylor Grazing Fund

CATEGORY	3RD QUARTER (Jan '23-Mar '23)				FY 2023 YTD (Jul '22-Mar '23)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	9 MO EST BUDGET	9 MO ACTUAL	9 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
<b>Revenues</b>										
Intergovernmental	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ 4,000	\$ 4,000
Miscellaneous	-	254	254		-	548	548		-	1,000
<b>Total Revenues</b>	<b>-</b>	<b>254</b>	<b>254</b>		<b>-</b>	<b>548</b>	<b>548</b>		<b>4,000</b>	<b>5,000</b>
<b>Expenditures</b>										
Materials & Services	737	-	737	0.0%	737	737	-	100.0%	45,000	10,000
<b>Total Expenditures</b>	<b>737</b>	<b>-</b>	<b>737</b>	<b>0.0%</b>	<b>737</b>	<b>737</b>	<b>-</b>	<b>100.0%</b>	<b>45,000</b>	<b>10,000</b>
<b>Revenues over (under) Expenditures</b>										
	<b>(737)</b>	<b>254</b>	<b>991</b>	<b>-34.5%</b>	<b>(737)</b>	<b>(189)</b>	<b>548</b>	<b>25.7%</b>	<b>(41,000)</b>	<b>(5,000)</b>
<b>Beginning Fund Balance</b>	<b>41,000</b>	<b>37,541</b>	<b>(3,459)</b>	<b>91.6%</b>	<b>41,000</b>	<b>37,984</b>	<b>(3,016)</b>	<b>92.6%</b>	<b>41,000</b>	<b>38,000</b>
<b>Ending Fund Balance</b>	<b>\$ 40,263</b>	<b>\$ 37,795</b>	<b>\$ (2,468)</b>	<b>93.9%</b>	<b>\$ 40,263</b>	<b>\$ 37,795</b>	<b>\$ (2,468)</b>	<b>93.9%</b>	<b>\$ -</b>	<b>\$ 33,000</b>





## Debt Summary

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

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

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

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

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

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

