



First Quarter Report

Period Ending September 30, 2022

Crook County
Oregon

November 30, 2022

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 first quarter ended September 30, 2022. The report includes comparisons of actual to budgeted amounts, a County-wide summary of beginning fund balance, current period resources and expenditures, and the ending fund balance for all funds. The financial information presented is unaudited and any significant adjustments are noted. Additionally, we include a debt summary and a schedule of key metrics for the County's debt which can be found on the last page.

Budgeted amounts presented generally have 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, second and third quarters with 37% allocated to the final payroll due to accrual of payroll at year end. Explanations are provided as necessary with each fund. Additionally, the full fiscal year budget and the updated estimated amounts for the full fiscal year are provided. When full fiscal year estimated amounts vary considerably from the full-fiscal year budgeted amounts, an explanation is provided.

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

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

Operations

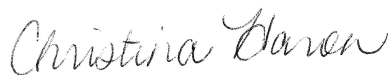
- The County Court approved a 6% cost of living increase to employee's wages
- The County received an unexpected \$3.0 million payment of Local Assistance and Tribal Consistency Funds (LATCF). An additional \$3.0 million is expected in the third quarter.
- Justice Center
 - Groundbreaking ceremony was held in July
 - Geo piers were completed, and concrete foundations began being laid
 - Sewer and water infrastructure to the site was completed
- Sheriff's Office
 - Ordered vehicles to replace a majority of its aging fleet
 - Began process to implement a county-wide Employee Assistance Program (EAP) to address employee mental health in the Sheriff's Office and across the county.
- County Clerk
 - Began preparations for November election
- Finance
 - Completed and published the fourth quarter fiscal year 2022 report
- Information Technology (IT)
 - Made HIPPA compliance encrypted email available for the Health Department



- GIS
 - Assisted Ochoco Irrigation District with their yearly transfer application process
- Legal Department
 - Gathered, organized, and uploaded all County leases for the GASB 87 project
 - Completed contract documents for the Justice Center
 - Successfully defended Crook County from BOLI (Bureau of Labor and Industry) wrongful termination complaint
- Fairgrounds
 - Hosted the Crook County Fair
 - Completed the Gazebo
 - Upgraded indoor arena exterior lighting to energy saving Light Emitting Diode (LED)
- Library
 - Came to full staffing levels for the first time in nearly two years
 - The summer reading program realized an over 20% higher participation than last year
 - Three new library trustees were appointed to fill vacancies on the board

If you have questions, please let us know.

Sincerely,



Christina Haron, CPA
Assistant Finance Director



County-wide – All Funds

The County began the quarter and fiscal year with a combined \$98 million fund balance. During the quarter, the County received \$22.02 million in revenue, had operating expenditures of \$12.63 million, invested \$0.95 million in capital, and paid \$0.12 million in debt service. The County’s ending combined fund balance totals \$106.68 million. Total ending fund balance across the County meets or exceeds the desired minimum per the County’s fiscal policies, however several funds individually are below the policy minimums. These shortfalls are being addressed in fiscal years 2023 and 2024. Detail information per fund is presented on the individual fund pages.

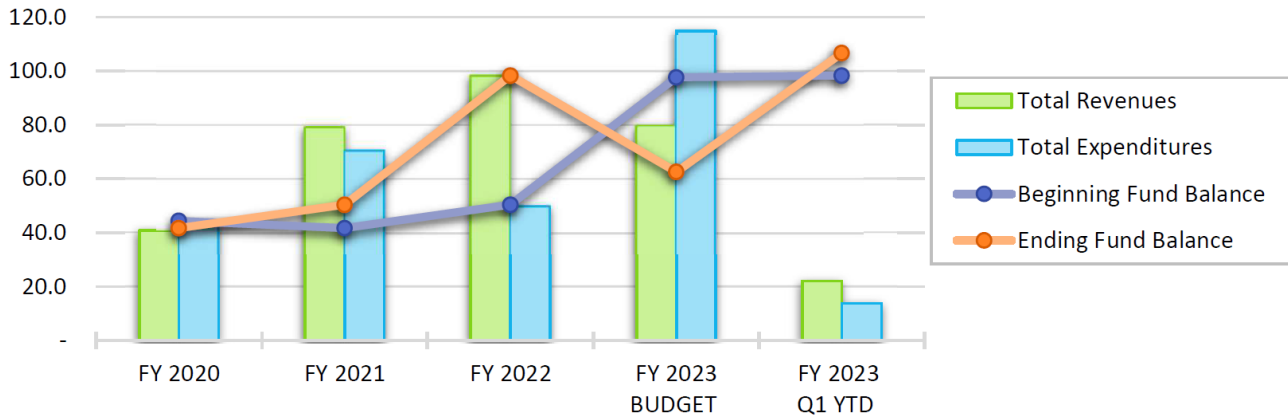
Quarter Ended September 30, 2022

Information for the July 1, 2022 – September 30, 2022 quarter only

FUND	BEGINNING		TOTAL	CAPITAL			TOTAL	ENDING
	FUND BALANCE	REVENUE		EXPENDITURES	OUTLAY	DEBT SERVICE		
General Fund	\$ 6,081,662	\$ 12,569,552	\$ 18,651,215	\$ 4,081,083	\$ -	\$ -	\$ 4,081,083	\$ 14,570,131
Road Fund	16,062,906	862,257	16,925,163	882,502	88,338	-	970,839	15,954,324
Sheriff's Office	3,355,069	1,780,746	5,135,815	2,360,736	16,170	-	2,376,906	2,758,909
Community Development	11,107,133	1,122,828	12,229,960	827,198	-	-	827,198	11,402,762
Landfill	4,653,146	539,409	5,192,555	410,428	49,315	-	459,743	4,732,812
Health Services Fund	2,799,165	573,139	3,372,304	590,555	-	-	590,555	2,781,749
Facilities	859,554	469,670	1,329,224	342,293	-	-	342,293	986,931
Library	739,470	39,076	778,545	390,101	-	-	390,101	388,445
Fairgrounds	196,123	2,440,044	2,636,167	517,637	108,700	-	626,337	2,009,830
Airport	98,277	90,804	189,081	43,506	-	118,937	162,443	26,638
Weed Control	271,610	19,268	290,879	43,673	-	-	43,673	247,205
Veterans Services	114,251	40,694	154,945	60,233	-	-	60,233	94,712
Capital Asset Reserve Fund	10,748,897	58,336	10,807,234	-	-	-	-	10,807,234
Capital Project Funds								
Justice Center and Courthouse	38,995,210	215,383	39,210,593	835,753	683,603	-	1,519,355	37,691,237
Other Non-Major Funds								
Debt Service Funds	33,874	4,266	38,140	-	-	-	-	38,140
Mental Health Fund	10,227	913,856	924,083	913,538	-	-	913,538	10,545
Special Transportation Fund	670,742	96,325	767,068	-	-	-	-	767,068
Title III Fund	525,394	1,695	527,089	37,000	-	-	37,000	490,089
Crook County School Fund	349	129,434	129,783	129,238	-	-	129,238	545
Video Lottery Fund	376,095	905	377,000	100,300	-	-	100,300	276,700
Surveyor	187,456	22,487	209,943	35,344	-	-	35,344	174,599
Clerk Special Revenue Fund	237,104	7,202	244,306	2,707	3,685	-	6,392	237,915
Comm College Edu Center Fund	130,050	416	130,465	-	-	-	-	130,465
Crooked River Watershed	-	21,093	21,093	23,647	-	-	23,647	(2,555)
Tourism Fund	70,269	222	70,490	5,000	-	-	5,000	65,490
Taylor Grazing Fund	37,984	121	38,105	-	-	-	-	38,105
COUNTY TOTAL	98,362,016	22,019,234	120,381,250	12,632,472	949,810	118,937	13,701,218	106,680,032

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, portion of payment in lieu of taxes from the data centers and federal lands, other intergovernmental revenue directed to specific programs, as well internal service charges for administration, legal, finance, human resources, and IT/GIS, and licenses, permits and fees.

A significant unbudgeted passthrough grant of \$9.4 million of American Rescue Plan Act (ARPA) funds to the City of Prineville for Combs Flat Road construction was received during the first quarter of FY 2023. This grant was applied for after the adoption of the County's FY 2023 budget and a budget adjustment has been made with the transfer of funds to the City in the second quarter. The County facilitated the City's request and receipt of this grant of federal passthrough dollars via the state.

Excluding revenue from the grant noted above, revenue for the first quarter was approximately twenty-two percent (22%) of the annual budget. Tax collection revenue for the quarter was approximately eight percent (8%) of the annual budget but is anticipated to be slightly higher than budgeted for the fiscal year as the actual levy was eight percent (8%) above the fiscal year 2022 levy, compared to a budgeted levy increase of five and one-half percent (5.5%).

Licenses, permits and fees collected during the first quarter were twenty-four percent (24%) of the annual budget and are on target to meet budget expectations. Charges for services are roughly nineteen percent (19%) of annual budget but are anticipated to increase in future quarters to remain on budget for the year. Lastly, miscellaneous revenue collection is more than four hundred percent (464%) of the annual budget due to increased interest earnings from investments and \$190,000 in income from solar/wind facilities. The solar/wind payments were included in the Capital Asset Fund in prior fiscal years.

For the quarter, expenditures for all departments and transfers were consistent with budget except for Human Resources (within ten percent (10%) of the quarterly budget). Human Resources expenditures were about sixty percent (59.6%) of the quarterly budget due to staffing vacancies and deferring programs until staffing is filled.

Overall, the General Fund realized an increase in fund balance of \$8.5 million during the quarter due to the large grant received from ODOT that will pass through to the City. If those funds were not received, the fund balance would have decreased by approximately \$900,000 which was expected as property tax revenue does not come in until the second quarter.

Full year revenue estimates have been revised upward to account for an anticipated increase in property tax revenue, the grant revenue received from ODOT and a significant unexpected \$6.0 million from the federal government. \$3 million of Federal Local Assistance and Tribal Consistency Fund (LATC) funding, was received in the second quarter with an additional \$3.0 million expected in the third quarter of FY 2023. This revenue is a component of the federal stimulus approved in January 2022 and



is not expected to be recurring. The US Treasury was unable to provide any information on the amount of or how this funding was determined until it was received by the County in October 2022. The funding is an allocation to counties that receive payment in lieu of taxes (PILT) funding for federal land ownership within the county. There are no present spending plans for this money, however, the funds are anticipated to be used to address funding gaps to maintain services through fiscal year 2027, with tax exemptions for the data centers beginning to expire beginning with fiscal year 2028.

Full year estimates for expenditures have been revised in each department to anticipate needs based upon first quarter trends as well as transfer of the grant funds to the City of Prineville. Significant changes include increases in expected contract services for the County Court and Legal Counsel departments. Estimated ending fund balance of \$13.6 million includes the \$6.0 million federal funding. The estimated ending fund balance is \$6.4 million greater than budgeted and meets fiscal policy requirements.

During the quarter, employee wellness programs continue to be a focus for the human resources department as they move forward through the year to address retaining and attracting employees to the county.

The County Clerk's office began preparations for the election in November and continued to upgrade the election viewing process to allow for as much transparency with ballots as possible.

The Finance Department was successful in publishing the first quarterly report for the fourth quarter increasing financial transparency of the County's finances and operations. The Finance Director resigned, and the structure of the department was carefully considered by the County Court to determine the appropriate steps forward to a sustainable department.

The Information Technology Department (IT) rolled out successful employee security trainings that began in fourth quarter FY 2022 along with completing a project to ensure HIPPA compliance via encrypted email for the Health Department. The organization is working towards creating an IT strategic plan for the next few years which will guide investment in IT infrastructure and software. Along with IT, the GIS department was instrumental in helping the Ochoco Irrigation District with their yearly transfer application process.

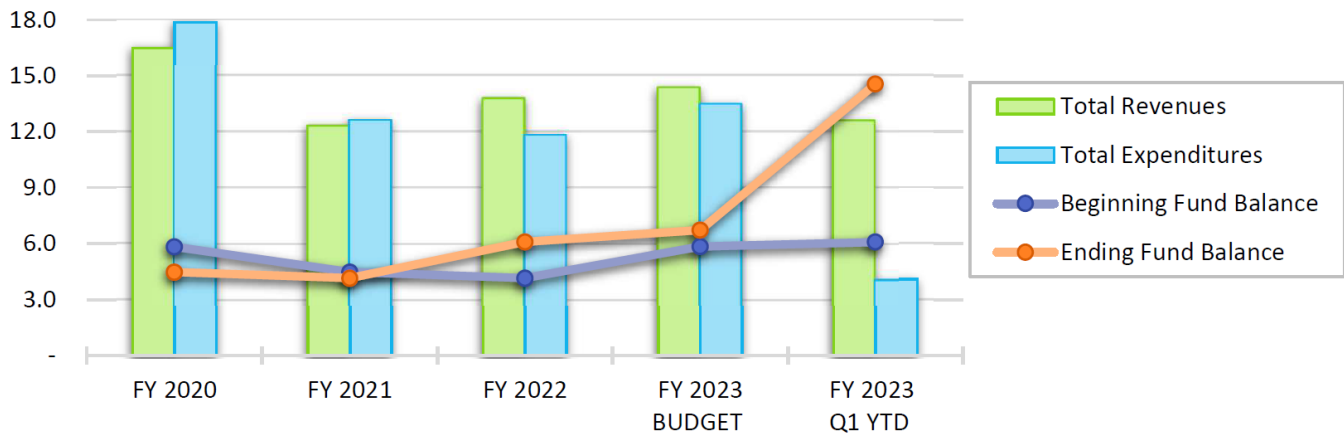
The County's Legal team successfully defended the County from a BOLI (Bureau of Labor and Industry) wrongful termination complaint. They also completed gathering and organizing all County leases with the help of the Finance Department, uploading to software which allowed the County to become compliant with the new GASB 87 disclosure requirements effective with the fiscal year 2022 financial statements. Additionally, they completed contract documents for the Justice Center construction.



General Fund

CATEGORY	1ST QUARTER (Jul '22-Sep '22)				FY 2022 YTD (Jul '22-Sep '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Taxes	\$ 176,650	\$ 292,168	\$ 115,518	165.4%	176,650	\$ 292,168	\$ 115,518	165.4%	\$ 3,533,000	\$ 3,583,000
Intergovernmental	1,605,350	10,965,128	9,359,778	683.0%	1,605,350	10,965,128	9,359,778	683.0%	6,421,400	15,820,000
Internal Service	961,175	960,414	(761)	99.9%	961,175	960,414	(761)	99.9%	3,844,700	3,845,000
Licenses, Permits & Fees	101,225	99,192	(2,033)	98.0%	101,225	99,192	(2,033)	98.0%	404,900	405,000
Charges for Services	24,225	18,090	(6,135)	74.7%	24,225	18,090	(6,135)	74.7%	96,900	97,000
Miscellaneous	12,625	234,560	221,935	1857.9%	12,625	234,560	221,935	1857.9%	50,500	242,000
Total Revenues	2,881,250	12,569,552	9,688,302	436.3%	2,881,250	12,569,552	9,688,302	436.3%	14,351,400	23,992,000
Expenditures										
Assessor's Office	270,816	272,998	(2,182)	100.8%	270,816	272,998	(2,182)	100.8%	1,128,400	1,121,000
County Clerk	124,971	112,746	12,225	90.2%	124,971	112,746	12,225	90.2%	595,100	584,000
County Court	184,700	199,723	(15,023)	108.1%	184,700	199,723	(15,023)	108.1%	738,800	922,000
District Attorney	363,636	356,877	6,759	98.1%	363,636	356,877	6,759	98.1%	1,731,600	1,733,000
Finance	303,750	323,549	(19,799)	106.5%	303,750	323,549	(19,799)	106.5%	1,215,000	1,215,000
GIS	56,210	55,368	842	98.5%	56,210	55,368	842	98.5%	255,500	255,000
Human Resources	155,463	92,696	62,767	59.6%	155,463	92,696	62,767	59.6%	740,300	725,000
Information Technology	334,380	331,329	3,051	99.1%	334,380	331,329	3,051	99.1%	1,114,600	1,090,000
Juvenile	241,794	231,856	9,938	95.9%	241,794	231,856	9,938	95.9%	1,151,400	1,146,000
Legal Counsel	131,450	140,285	(8,835)	106.7%	131,450	140,285	(8,835)	106.7%	525,800	539,000
Natural Resources	11,760	11,991	(231)	102.0%	11,760	11,991	(231)	102.0%	56,000	56,000
Non-Departmental	90,475	90,161	314	99.7%	90,475	90,161	314	99.7%	235,000	242,000
Victims Assistance	78,477	70,601	7,876	90.0%	78,477	70,601	7,876	90.0%	373,700	374,000
Special Payments	506,135	500,592	5,543	98.9%	506,135	500,592	5,543	98.9%	1,446,100	10,847,000
Transfers	1,298,467	1,290,312	8,155	99.4%	1,298,467	1,290,312	8,155	99.4%	2,164,112	2,164,000
Total Expenditures	4,152,484	4,081,083	71,401	98.3%	4,152,484	4,081,083	71,401	98.3%	13,471,412	23,013,000
Revenues over (under) Expenditures	(1,271,234)	8,488,469	9,759,703	-667.7%	(1,271,234)	8,488,469	9,759,703	-667.7%	879,988	979,000
Beginning Fund Balance	5,837,700	6,081,662	243,962	104.2%	5,837,700	6,081,662	243,962	104.2%	5,837,700	6,082,000
Ending Fund Balance	\$ 4,566,466	\$ 14,570,131	\$ 10,003,665	319.1%	\$ 4,566,466	\$ 14,570,131	\$ 10,003,665	319.1%	\$ 6,717,688	\$ 7,061,000
Contingency									6,717,688	7,061,000

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



Road Fund

This fund accounts for the County’s Road related activities. During the quarter, the County agreed to the State taking administrative responsibility for a \$3.7 million grant to complete improvements on Road. Excluding the grant, revenue collected was sixty-seven percent (67%) of the quarterly budget. Intergovernmental revenue was sixty-one percent (61%) of the quarterly budgeted allocation excluding the grant due to timing of one-time receipt of revenues such as the Federal Forest Receipts and state Surface Transportation Funds (SRS) in the following quarters. Licenses, Permits, and Fees were about forty percent (41%) of budget but are expected to increase to budgeted amounts in future quarters. Charges for services for the quarter was over six hundred percent (667%) of the annual budget due to unexpected reimbursements received. Miscellaneous revenue collected for the quarter was roughly one-hundred fifty percent (148%) of the quarterly budget due to increased interest revenue from investments.

For the quarter, overall expenditures were about ten percent (10%) of the annual budget. Most significantly, capital outlay is below budget for the quarter due to expenses budgeted for the grant project whose administration moved to the State. Payroll expenditures were slightly over expected for the quarter due to changes in benefit elections by the employees.

Overall, fund balance decreased by \$108,582 for the quarter. The primary driver for the difference is timing of one-time revenue received during the year and is expected to be made up in future quarters.

Full year estimates have been updated to account for the grant administration moving to the state as well as increased interest income from investments.

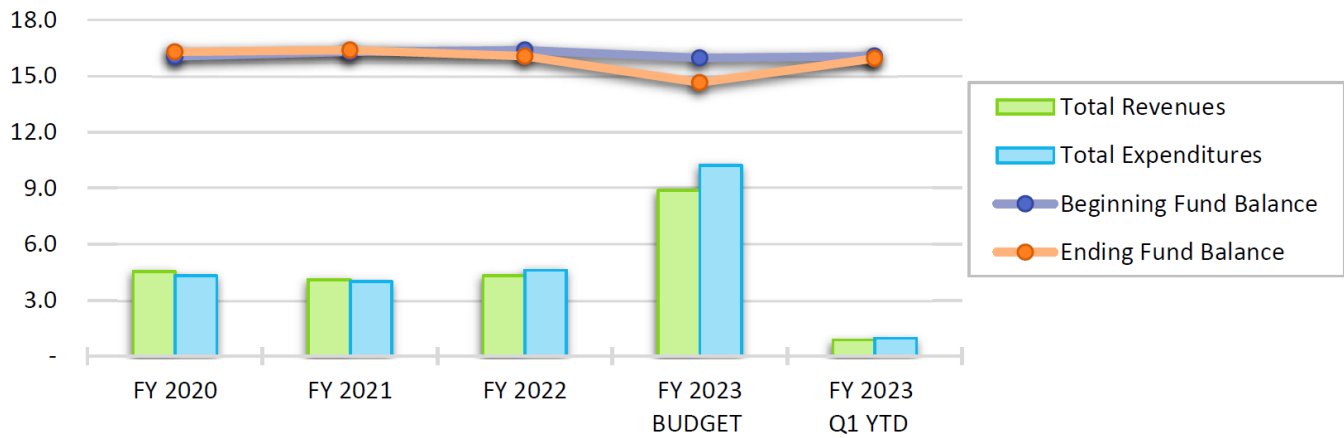
The estimated ending fund balance for the fiscal year of \$14.83 million exceeds budget and the desired minimum fiscal policy.

CATEGORY	1ST QUARTER (Jul '22-Sep '22)				FY 2022 YTD (Jul '22-Sep '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ 2,176,000	\$ 765,062	\$ (1,410,938)	35.2%	\$ 2,176,000	\$ 765,062	\$ (1,410,938)	35.2%	\$ 8,704,000	\$ 4,997,000
Licenses, Permits & Fees	5,250	2,187	(3,064)	41.6%	5,250	2,187	(3,064)	41.6%	21,000	21,000
Charges for Services	1,500	39,965	38,465	2664.3%	1,500	39,965	38,465	2664.3%	6,000	46,000
Miscellaneous	37,500	55,045	17,545	146.8%	37,500	55,045	17,545	146.8%	150,000	203,000
Total Revenues	2,220,250	862,257	(1,357,993)	38.8%	2,220,250	862,257	(1,357,993)	38.8%	8,881,000	5,267,000
Expenditures										
Personnel	396,250	404,035	(7,785)	102.0%	396,250	404,035	(7,785)	102.0%	1,902,000	1,902,000
Materials & Services	478,020	478,467	(447)	100.1%	478,020	478,467	(447)	100.1%	3,186,800	3,186,000
Capital Outlay	102,240	88,338	13,902	86.4%	102,240	88,338	13,902	86.4%	5,112,000	1,410,000
Total Expenditures	976,510	970,839	5,671	99.4%	976,510	970,839	5,671	99.4%	10,200,800	6,498,000
Revenues over (under) Expenditures	1,243,740	(108,582)	(1,352,322)	-8.7%	1,243,740	(108,582)	(1,352,322)	-8.7%	(1,319,800)	(1,231,000)
Beginning Fund Balance	15,970,000	16,062,906	92,906	100.6%	15,970,000	16,062,906	92,906	100.6%	15,970,000	16,063,000
Ending Fund Balance	\$ 17,213,740	\$ 15,954,324	\$ (1,259,416)	92.7%	\$ 17,213,740	\$ 15,954,324	\$ (1,259,416)	92.7%	\$ 14,650,200	\$ 14,832,000
Contingency									930,800	1,113,000
Reserved for Future Expenditure									13,719,400	13,719,000



ROAD FUND Revenues and Expenditures | 2020-2023

in millions



Sheriff's Office Fund

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

During the quarter, overall revenue was \$0.21 million less than budgeted due to timing of the receipt of property taxes. Tax collection revenue for the quarter was approximately one percent (1%) of the annual budget but is anticipated to be slightly greater than budget for the fiscal year as discussed in the General Fund. Intergovernmental revenue, transfers and interfund revenue were consistent with the budget for the quarter. Charges for services revenue collected was over two hundred percent (222%) of the quarterly budget due to dog licenses and Sheriff's fees collected.

For the quarter, overall expenditures were about eighty-five percent (84.4%) of budget. Most significantly, expenditures in the Sheriff's Office were eighty-three percent (83%) of the quarterly budget due to a reduction in wages and benefits paid resulting from unfilled positions. The Jail has similar staffing challenges, however, because of the unfilled positions, current employees are working overtime to fill required shifts resulting in expenditures of ninety-seven percent (97%) of the quarterly budget.

Parole & Probation expenses are lower than budgeted (about 62% of the quarterly budget) due to the timing of vehicle purchases being pushed out to later in the year due to supply chain challenges.

Overall, fund balance decreased by \$0.6 million during the quarter, which was expected. The primary driver being the timing of the receipt of property taxes and grant funds as well as staff vacancies.

The Sheriff's Office initiated acquisition of vehicles to replace most of its aging fleet during the quarter, funded by \$1.0 million of American Rescue Plan Act (ARPA) funds passed through to the County from the State of Oregon. Vehicles are expected to take nine-twelve months to arrive and will be upfitted before being placed into service.

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

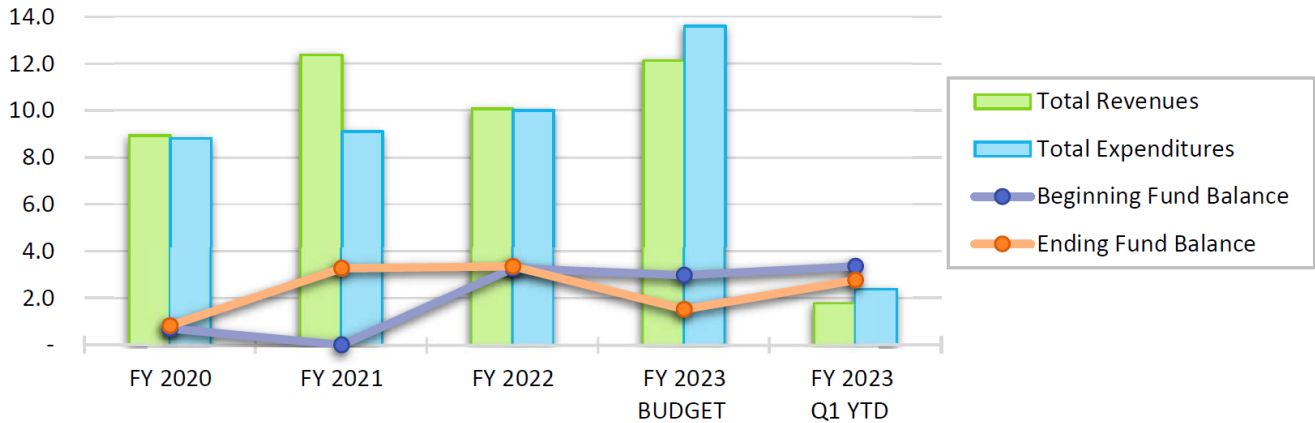
Year-end estimates have been updated for the expected increase in property taxes, a change in accounting for transfer revenue and impacts due to reduced staffing. With those adjustments, it is estimated expenditures will exceed revenue by \$1.01 million for the fiscal year, which is a smaller variance than budgeted by approximately \$0.46 million. The estimated fiscal year-end fund balance of \$2.35 million exceeds budget and the desired minimum per fiscal policy.



Sheriff's Office Fund

CATEGORY	1ST QUARTER (Jul '22-Sep '22)				FY 2022 YTD (Jul '22-Sep '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Taxes	\$ 290,535	\$ 48,025	\$ (242,510)	16.5%	\$ 290,535	\$ 48,025	\$ (242,510)	16.5%	\$ 8,301,000	\$ 8,450,000
Intergovernmental	553,050	577,415	24,365	104.4%	553,050	577,415	24,365	104.4%	2,212,200	2,212,000
Transfers and Interfund	1,115,925	1,105,944	(9,981)	99.1%	1,115,925	1,105,944	(9,981)	99.1%	1,487,900	1,355,000
Licenses, Permits & Fees	23,675	26,251	2,576	110.9%	23,675	26,251	2,576	110.9%	94,700	95,000
Charges for Services	6,075	13,482	7,407	221.9%	6,075	13,482	7,407	221.9%	24,300	25,000
Miscellaneous	3,050	9,628	6,578	315.7%	3,050	9,628	6,578	315.7%	12,200	23,000
Total Revenues	1,992,310	1,780,746	(211,564)	89.4%	1,992,310	1,780,746	(211,564)	89.4%	12,132,300	12,160,000
Expenditures										
Sheriff's Office	1,300,131	1,078,541	221,590	83.0%	1,300,131	1,078,541	221,590	83.0%	6,191,100	5,900,000
Jail	942,438	918,219	24,219	97.4%	942,438	918,219	24,219	97.4%	4,487,800	4,454,000
Emergency & Special Services	95,088	84,548	10,540	88.9%	95,088	84,548	10,540	88.9%	452,800	449,000
Parole & Probation	480,186	295,598	184,588	61.6%	480,186	295,598	184,588	61.6%	2,286,600	2,186,000
Debt Service	-	-	-	-	-	-	-	-	181,400	181,000
Total Expenditures	2,817,843	2,376,906	440,937	84.4%	2,817,843	2,376,906	440,937	84.4%	13,599,700	13,170,000
Revenues over (under) Expenditures	(825,533)	(596,160)	229,373	72.2%	(825,533)	(596,160)	229,373	72.2%	(1,467,400)	(1,010,000)
Beginning Fund Balance	2,980,000	3,355,069	375,069	112.6%	2,980,000	3,355,069	375,069	112.6%	2,980,000	3,355,000
Ending Fund Balance	\$ 2,154,467	\$ 2,758,909	\$ 604,442	128.1%	\$ 2,154,467	\$ 2,758,909	\$ 604,442	128.1%	\$ 1,512,600	\$ 2,345,000
Contingency									1,512,600	1,513,000

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.

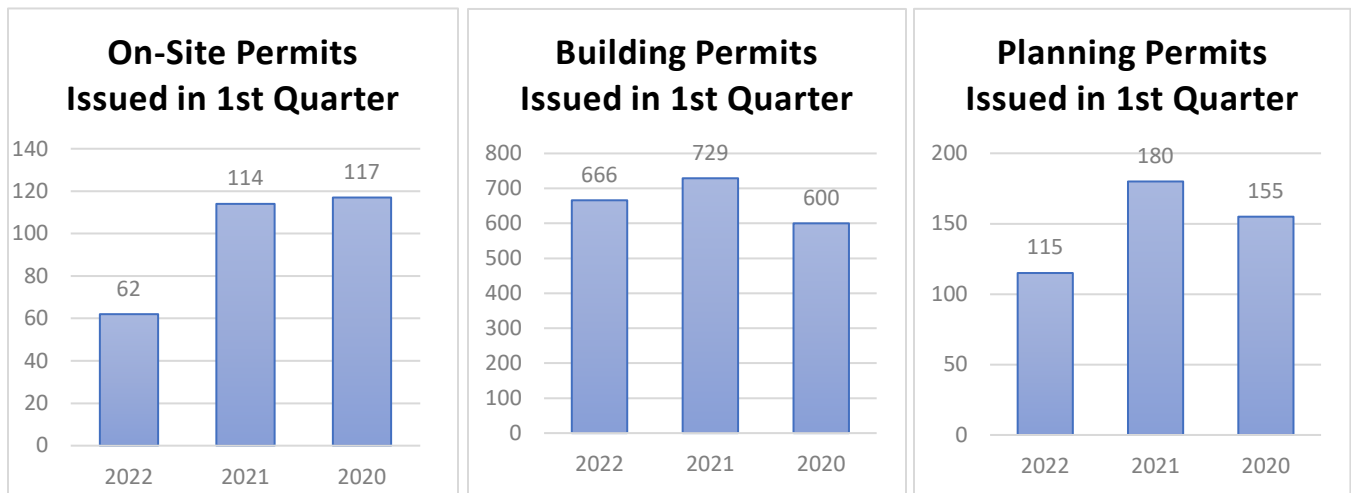
During the quarter, overall revenue was about twenty-three percent (23%) of the annual budget and ninety-three percent (93%) of the quarterly budget. During the quarter, licenses, permits, and fees revenue collected was less than budget due to a decrease in the volume of applications as building slows down for the winter months and the slowdown in the housing market. Miscellaneous revenue came in as expected for the quarter.

For the quarter, total expenditures were about eighty-five percent (84.8%) of budget. Expenditures were under budget due to the reduction in workload, most significantly, contract services for outside reviewers. Additionally, the reduction in expenditures is due to timing of payment for vehicles purchases for building and electrical that have been ordered but not delivered with payment due upon delivery.

For the quarter, fund balance increased by \$0.3 million which is greater than anticipated for the quarter due to the reduction in expenditures.

Regarding year end estimates, revenues and expenditures were revised lower due to what appears to be a slowing housing market locally due to a significant increase in borrowing costs. Because of work that will be completed during fiscal year 2023 related to projects where fees were collected in prior years, expenditures are estimated to be a \$0.24 million greater than revenue, reducing fund balance. The estimated fiscal year ending fund balance of \$10.87 million exceeds the desired minimum for fiscal policy and is greater than budgeted.

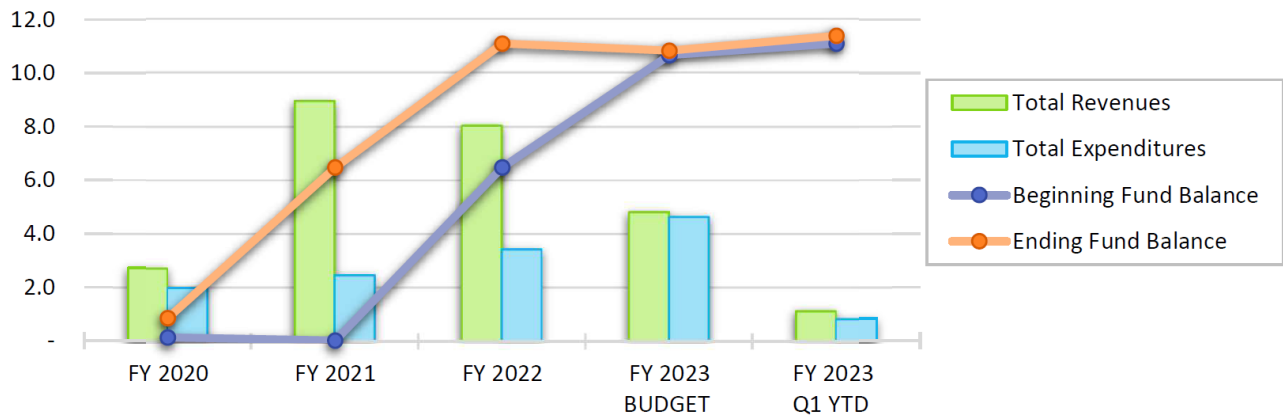
Due to the timing difference associated with fee collection upon issuance of permits and inspections completed as construction progresses, particularly with respect to large multi-year projects (e.g., data centers), an analysis of the future staff requirements and costs associated with inspections for data centers and other large multi-year construction projects is currently underway. This work will help inform the organization’s decisions related to fees and charges, as well as staffing levels.



Community Development Fund

CATEGORY	1ST QUARTER (Jul '22-Sep '22)				FY 2022 YTD (Jul '22-Sep '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Licenses, Permits & Fees	1,173,175	\$ 1,086,361	(86,814)	92.6%	1,173,175	\$ 1,086,361	(86,814)	92.6%	4,692,700	3,990,000
Charges for Services	405	246	(159)	60.8%	405	246	(159)	60.8%	8,100	8,000
Miscellaneous	36,300	36,221	(79)	99.8%	36,300	36,221	(79)	99.8%	110,000	200,000
Total Revenues	1,209,880	1,122,828	(87,052)	92.8%	1,209,880	1,122,828	(87,052)	92.8%	4,810,800	4,198,000
Expenditures										
Building	546,189	464,784	81,405	85.1%	546,189	464,784	81,405	85.1%	2,600,900	2,470,000
Code Enforcement	21,798	21,417	381	98.3%	21,798	21,417	381	98.3%	103,800	103,000
Electrical	138,978	123,588	15,390	88.9%	138,978	123,588	15,390	88.9%	661,800	642,000
On-Site	67,725	66,101	1,624	97.6%	67,725	66,101	1,624	97.6%	322,500	313,000
Planning	200,403	151,308	49,095	75.5%	200,403	151,308	49,095	75.5%	954,300	909,000
Total Expenditures	975,093	827,198	147,895	84.8%	975,093	827,198	147,895	84.8%	4,643,300	4,437,000
Revenues over (under) Expenditures	234,787	295,629	60,842	125.9%	234,787	295,629	60,842	125.9%	167,500	(239,000)
Beginning Fund Balance	10,676,600	11,107,133	430,533	104.0%	10,676,600	11,107,133	430,533	104.0%	10,676,600	11,107,000
Ending Fund Balance	\$ 10,911,387	\$ 11,402,762	\$ 491,375	104.5%	\$ 10,911,387	\$ 11,402,762	\$ 491,375	104.5%	\$ 10,844,100	\$ 10,868,000
Contingency									1,975,800	2,000,000
Reserved for Future Expenditure									8,868,300	8,868,000

COMMUNITY DEVELOPMENT
Revenues and Expenditures | 2020-2023
in millions



Landfill Fund

This fund accounts for the County’s landfill and waste management activities. During the quarter, overall revenue collected was nearly ninety percent (89.0%) of allocated budget, twenty-two percent (22.0%) of the annual budget. Licenses, Permits and Fees revenue collected during the quarter was eighty-seven percent (87%) of the quarterly budget, however due to timing of solid and septic waste revenue which lags by a month, only two months of revenue is included. This difference will be adjusted in future reports as we implement accruals. Charges for Service revenue is slightly higher than expected for the quarter at over one hundred percent (109%) of the quarterly budget, however decreased revenue is expected in future quarters with estimated revenue consistent with the original budget for the year. Miscellaneous revenue is ninety-three percent (93%) of the quarter budget due to timing of County vehicle fuel reimbursements and is expected to be consistent with budget for the year.

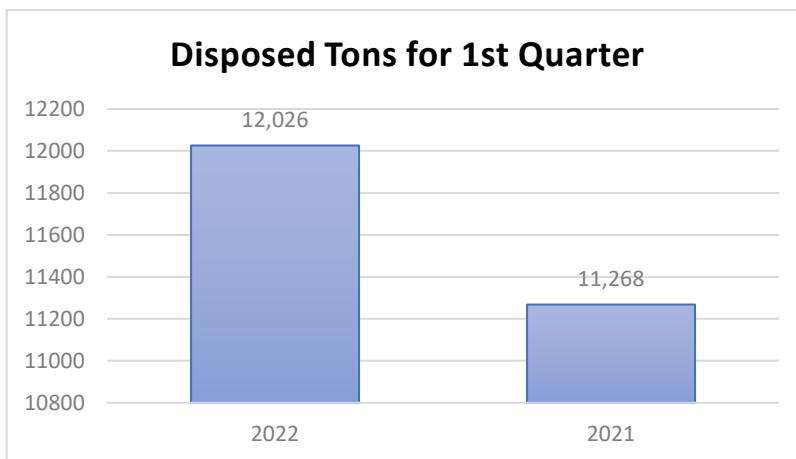
For the quarter, overall expenditures were about eighty-six percent (86.3%) of the quarterly budget. Most significantly, personnel expenditures are below budget for the quarter due to the lead equipment operator position remaining unfilled. Materials and services are below budget for the quarter due to timing of one-time regulatory fee and contract payments.

For the quarter, fund balance increased by \$0.08 million, consistent with the quarterly budget estimates.

During the quarter, the landfill successfully completed inspections by the Oregon Department of Environmental Quality.

Year-end estimates have been revised to account for the unfilled position as well as an expected reduction in overall spending for materials and services with the slowdown in the housing market and inflationary pressure on household budgets decreasing the amount of waste processed.

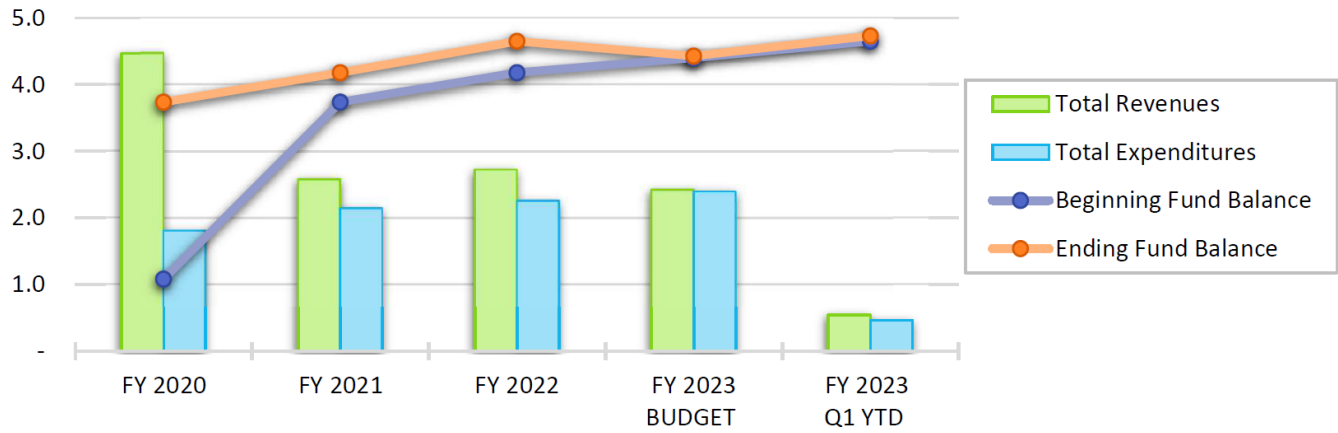
The estimated ending fund balance of \$4.78 million is greater than budgeted and exceeds the desired minimum per fiscal policy.



Landfill Fund

CATEGORY	1ST QUARTER (Jul '22-Sep '22)				FY 2022 YTD (Jul '22-Sep '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Licenses, Permits & Fees	\$ 531,250	\$ 464,535	\$ (66,715)	87.4%	\$ 531,250	\$ 464,535	\$ (66,715)	87.4%	\$ 2,125,000	\$ 2,125,000
Charges for Services	31,250	34,279	3,029	109.7%	31,250	34,279	3,029	109.7%	125,000	125,000
Miscellaneous	43,750	40,596	(3,154)	92.8%	43,750	40,596	(3,154)	92.8%	175,000	175,000
Total Revenues	606,250	539,409	(66,841)	89.0%	606,250	539,409	(66,841)	89.0%	2,425,000	2,425,000
Expenditures										
Personnel	193,417	166,991	26,426	86.3%	193,417	166,991	26,426	86.3%	928,400	840,000
Materials & Services	276,025	243,437	32,588	88.2%	276,025	243,437	32,588	88.2%	1,104,100	1,085,000
Capital Outlay	49,950	49,315	635	98.7%	49,950	49,315	635	98.7%	370,000	370,000
Total Expenditures	519,392	459,743	59,649	88.5%	519,392	459,743	59,649	88.5%	2,402,500	2,295,000
Revenues over (under) Expenditures	86,858	79,666	(7,192)	91.7%	86,858	79,666	(7,192)	91.7%	22,500	130,000
Beginning Fund Balance	4,405,000	4,653,146	248,146	105.6%	4,405,000	4,653,146	248,146	105.6%	4,405,000	4,653,000
Ending Fund Balance	\$ 4,491,858	\$ 4,732,812	\$ 240,954	105.4%	\$ 4,491,858	\$ 4,732,812	\$ 240,954	105.4%	\$ 4,427,500	\$ 4,783,000
Contingency									208,100	564,000
Reserved for Future Expenditure									4,219,400	4,219,000

LANDFILL
Revenues and Expenditures | 2020-2023
in millions



Health Services Fund

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

During the quarter, overall revenue received was roughly seventy-four percent (74.0%) of the quarterly budget, nineteen percent (19%) of the annual budget. Intergovernmental revenue was thirty percent (30%) of the quarterly budget due to multi-year, intergovernmental grants included in the budget that will not be received until following years.¹ Additionally, due to staff shortages, some programs have not been continued as planned thus receiving no revenue for the first quarter. Transfers and interfund revenue for the quarter are consistent with budget for the quarter and are expected to remain on budget for the year. Licenses, permits and fees collected for the quarter are fifty percent (50%) of the quarterly budget due to timing of licenses and fees, which are expected to increase in future quarters and remain on budget for the year. Charges for services collected for this quarter are about one hundred eighty five percent (185%) of the quarterly budget and are trending higher due to increased immunizations, COVID, and flu/cold season. The uptick is expected to continue, and the year-end estimate has been increased. Finally, miscellaneous revenue collected for the quarter was about one hundred ten percent (110%) of the quarterly budget due to increased interest revenue from investments.

For the quarter, overall expenditures were about seventy-five percent (75.2%) for the quarter. Health Department expenditures were consistent with the quarterly budget and are expected to decrease slightly over the next three quarters due to staffing changes. Grant funded health program expenditures for the quarter were about sixty-five percent (64.8%) of the quarterly budget mostly due to staffing shortages resulting in a reduction of services offered and multi-year grant expenditures that were appropriated but will not be spent until future fiscal years.¹ Environmental Health's expenditures were consistent with budgeted amounts for the quarter and are anticipated to remain on budget the remainder of the year. Overall, fund balance decreased by \$17,416.

Full year estimates for intergovernmental revenue have been revised to account for grants that won't be received until next year. Charges for services revenue is expected to increase based upon year-to-date numbers which is reflected in updated full-year estimates. Expenditures have been revised downward for the Health Department and Grant-funded health programs to account for grants that will not be received until next year and staffing shortages causing a reduction in services. The updated full-year estimates result in a reduction of fund balance of \$221,000, which is approximately \$300,000 less than the budgeted reduction.

The estimated ending fund balance of \$2.58 million exceeds the desired minimum per fiscal policy, however, addressing staffing shortages and maintaining service levels continue to be a focus during the year.

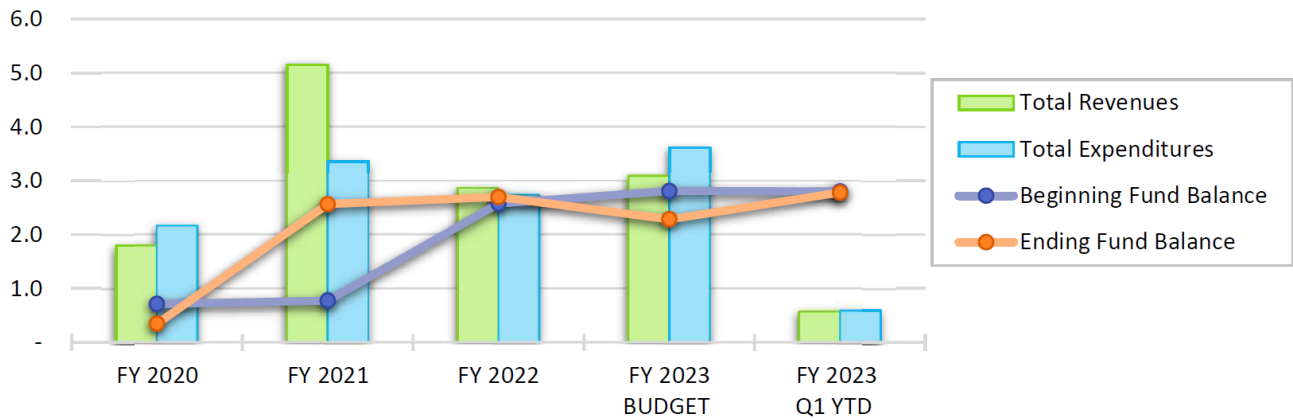
¹ This practice will be discontinued in fiscal year 2024, with only **expected** revenue and expenditures budgeted.



During the quarter, the Health Department continued to work through the Oregon Health Authority Triennial audit. The department also successfully completed the annual grant reporting requirements for Federal Awards including working through some clean-up of prior fiscal year grant expenditures in preparation for Single Audit review if selected as part of the audit process.

CATEGORY	1ST QUARTER (Jul '22-Sep '22)				FY 2022 YTD (Jul '22-Sep '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ 434,487	\$ 129,164	\$ (305,323)	29.7%	\$ 434,487	\$ 129,164	\$ (305,323)	29.7%	\$ 1,737,947	\$ 1,705,000
Transfers and Interfund	183,696	186,483	2,787	101.5%	183,696	186,483	2,787	101.5%	734,783	735,000
Licenses, Permits & Fees	20,025	9,980	(10,045)	49.8%	20,025	9,980	(10,045)	49.8%	80,100	80,000
Charges for Services	128,400	238,663	110,263	185.9%	128,400	238,663	110,263	185.9%	513,600	645,000
Miscellaneous	8,080	8,850	770	109.5%	8,080	8,850	770	109.5%	20,200	25,000
Total Revenues	774,688	573,139	(201,549)	74.0%	774,688	573,139	(201,549)	74.0%	3,086,630	3,190,000
Expenditures										
Health Department	215,781	214,275	1,506	99.3%	215,781	214,275	1,506	99.3%	899,089	884,000
Grant-Funded Health Programs	549,014	355,786	193,228	64.8%	549,014	355,786	193,228	64.8%	2,614,350	2,429,000
Environmental Health	20,417	20,494	(77)	100.4%	20,417	20,494	(77)	100.4%	98,000	98,000
Total Expenditures	785,212	590,555	194,657	75.2%	785,212	590,555	194,657	75.2%	3,611,439	3,411,000
Revenues over (under) Expenditures	(10,524)	(17,416)	(6,892)	165.5%	(10,524)	(17,416)	(6,892)	165.5%	(524,809)	(221,000)
Beginning Fund Balance	2,810,000	2,799,165	(10,835)	99.6%	2,810,000	2,799,165	(10,835)	99.6%	2,810,000	2,802,000
Ending Fund Balance	\$ 2,799,476	\$ 2,781,749	\$ (17,727)	99.4%	\$ 2,799,476	\$ 2,781,749	\$ (17,727)	99.4%	\$ 2,285,191	\$ 2,581,000
Contingency									2,285,191	2,286,000

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



Facilities Internal Services Fund

This fund accounts for all the County's building facilities activities. The primary revenue source are rent and operating expense recovery charges paid by departments for the building space they occupy. During the quarter, overall revenue was consistent with the budget, one hundred one percent (101.6%). Charges for services revenue collected for the quarter is over three hundred seventy percent (370%) of the quarterly budget due to unexpected solar rebates and new lease income from the extension office that was settled after budget adoption. Miscellaneous revenue collected for the quarter is one hundred twenty percent (120%) of the quarterly budget due to increased interest revenue from investments.

For the quarter, operating expenditures were about eighty-five percent (84.7%) of the quarterly budget. Personnel expenditures for the quarter were roughly ninety-five percent (95%) of the quarterly budget due to timing of hiring an administrative assistant. Materials and services expenditures are approximately eighty-one percent (81%) of the quarterly budget due to timing of repair/maintenance projects being moved to future quarters or tabled until a county-wide space needs assessment can be completed. No capital outlay expenditures were made in the first quarter, with the timing and execution of projects pending completion of the county-wide space needs assessment.

For the quarter, fund balance increased by \$127,378. The increase was primarily driven by the deferred spending as discussed above.

Full-year revenue estimates have been updated to reflect a slight increase in charges for services and expenditures have been updated to reflect a reduction in capital outlay (repair/maintenance projects over \$10,000) as those projects are dependent upon the space needs assessment and future plans for existing county buildings. The updated full year estimate results in a variance of \$12,000 of revenue over expenses for the year, an improvement of nearly \$0.2 million.

The estimated ending fund balance for the fiscal year of \$872,000 is greater than budgeted and exceeds the desired minimum per fiscal policy.

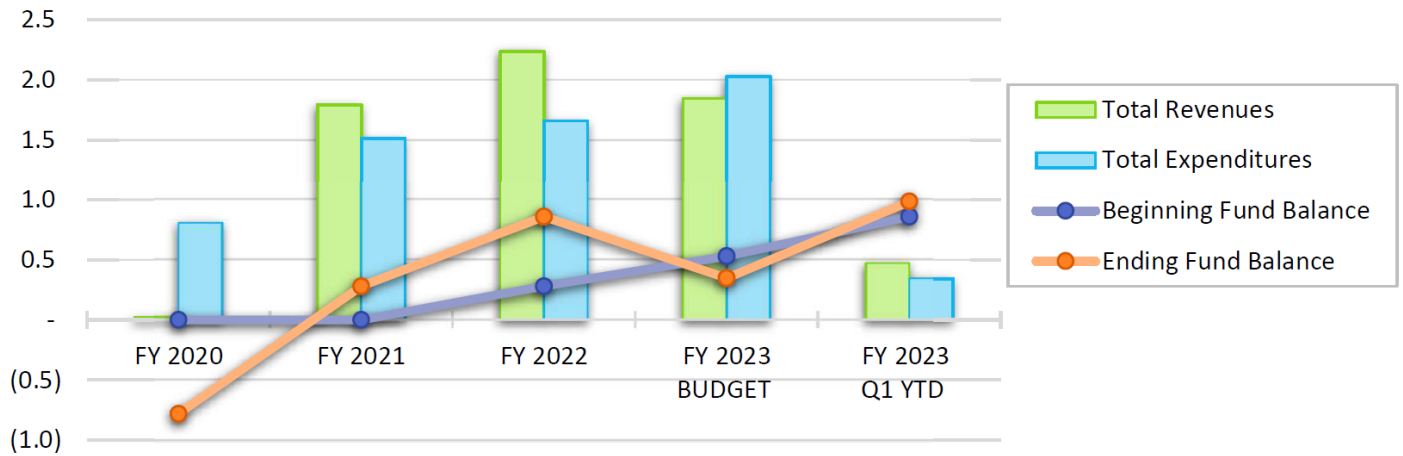
With the Justice Center completion expected in early 2024 and several departments vacating their current spaces to move to that facility, Facilities has begun working through a space needs assessment. The assessment will be used to determine how much space is needed for each department presently and for the next five-ten years. Space needs will be evaluated, including a cost benefit analysis to improve existing County facilities, including the remodeling of the County Courthouse, and or investing in new buildings. The evaluation will help inform the County Court as they make decisions on future capital facilities investment.



Facilities Internal Services Fund

CATEGORY	1ST QUARTER (Jul '22-Sep '22)				FY 2022 YTD (Jul '22-Sep '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Internal Service	\$ 457,400	\$ 457,404	\$ 4	100.0%	\$ 457,400	\$ 457,404	\$ 4	100.0%	\$ 1,829,600	\$ 1,830,000
Charges for Services	2,500	9,276	6,776	371.0%	2,500	9,276	6,776	371.0%	10,000	15,000
Miscellaneous	2,500	2,990	490	119.6%	2,500	2,990	490	119.6%	5,000	10,000
Total Revenues	462,400	469,670	7,270	101.6%	462,400	469,670	7,270	101.6%	1,844,600	1,855,000
Expenditures										
Personnel	100,542	94,964	5,578	94.5%	100,542	94,964	5,578	94.5%	482,600	483,000
Materials & Services	303,700	247,329	56,371	81.4%	303,700	247,329	56,371	81.4%	1,214,800	1,210,000
Capital Outlay	-	-	-	-	-	-	-	-	330,000	150,000
Total Expenditures	404,242	342,293	61,949	84.7%	404,242	342,293	61,949	84.7%	2,027,400	1,843,000
Revenues over (under) Expenditures	58,158	127,378	69,220	219.0%	58,158	127,378	69,220	219.0%	(182,800)	12,000
Beginning Fund Balance	532,300	859,554	327,254	161.5%	532,300	859,554	327,254	161.5%	532,300	860,000
Ending Fund Balance	\$ 590,458	\$ 986,931	\$ 396,473	167.1%	\$ 590,458	\$ 986,931	\$ 396,473	167.1%	\$ 349,500	\$ 872,000
Contingency									349,500	872,000

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



Library Fund

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

The primary revenue source to fund library operations is a portion of the County's general property tax levy (96.0% of total revenue). Tax collection revenue for the quarter was approximately twenty percent (20%) of the quarterly estimated budget, however, as noted earlier property taxes are 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, no intergovernmental revenue was collected due to the timing of the funds received for the law library which are expected to be on budget in future quarters. Transfers and interfund revenue collected for the quarter is consistent with the budget and is expected to continue that trend to the end of the year. Licenses, permits and fees collected for the quarter is over three hundred percent (344%) of the quarterly budget due to an increase in Friends of the Library book sales, however, the remaining quarters are not expected to continue that trend and it is anticipated revenue will be consistent with budget. Miscellaneous revenue collected for the quarter is sixty-six percent (66%) of the quarter budget due to a significant decrease in the amount of donations received compared to previous years. It is anticipated that donations will increase over the next few quarters to be on budget for the year.

For the quarter, overall Library expenditures are slightly above the quarterly budget (104.3%). Library operations are above budget (106.0%) due to a staffing discrepancy that will be resolved during the fiscal year. Library Grant and Donation (94.1%) and Law Library (99.1%) expenditures are tracking with quarterly budget allocation. Law Library expenditures are strictly personnel and are budgeted at 21% of the annual budget for first, second and third quarters of the year due to accrual of payroll at the end of the fiscal year.

During the quarter, the library had several exciting accomplishments including becoming fully staffed for the first time in two years allowing the library to better serve the community. The summer reading program had significantly higher participation than prior years and was up over twenty percent (20%). Finally, the vacant positions on the Library Advisory Board were appointed with three new trustees.

Full year estimates have been updated to account for anticipated additional tax revenue as well as additional expenditures to address staffing changes. After those adjustments, the estimated variance of expenses over revenues is \$63,000 which is less than budgeted by nearly \$18,000.

For the quarter, fund balance decreased by \$0.3 million. The decrease was anticipated and is due to the timing of tax revenue collection, which will occur in the second quarter.

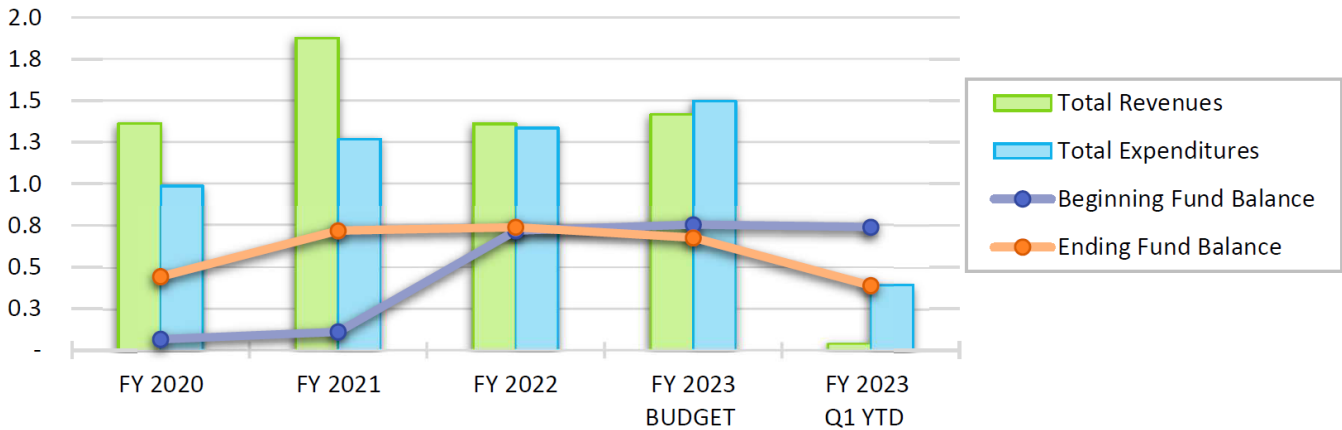
The estimated ending fund balance of \$676,000 exceeds the budget and desired minimum per fiscal policy.



Library Fund

CATEGORY	1ST QUARTER (Jul '22-Sep '22)				FY 2022 YTD (Jul '22-Sep '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECVD OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECVD OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Taxes	\$ 47,600	\$ 9,609	\$ (37,991)	20.2%	47,600	\$ 9,609	\$ (37,991)	20.2%	\$ 1,360,000	\$ 1,392,000
Intergovernmental	2,125	-	(2,125)	0.0%	2,125	-	(2,125)	0.0%	8,500	8,000
Transfers and Interfund	1,079	1,079	-	100.0%	1,079	1,079	-	100.0%	1,079	1,000
Licenses, Permits & Fees	6,875	23,646	16,771	343.9%	6,875	23,646	16,771	343.9%	27,500	28,000
Charges for Services	-	1,440	1,440	-	-	1,440	1,440	-	-	-
Miscellaneous	5,000	3,302	(1,698)	66.0%	5,000	3,302	(1,698)	66.0%	20,000	20,000
Total Revenues	62,679	39,076	(23,603)	62.3%	62,679	39,076	(23,603)	62.3%	1,417,079	1,449,000
Expenditures										
Library	356,420	378,059	(21,639)	106.1%	356,420	378,059	(21,639)	106.1%	1,425,679	1,440,000
Library Grants and Donations	10,800	6,097	4,703	56.5%	10,800	6,097	4,703	56.5%	43,200	43,000
Law Library	6,000	5,944	56	99.1%	6,000	5,944	56	99.1%	28,800	29,000
Total Expenditures	373,220	390,101	(16,881)	104.5%	373,220	390,101	(16,881)	104.5%	1,497,679	1,512,000
Revenues over (under) Expenditures	(310,541)	(351,025)	(40,484)	113.0%	(310,541)	(351,025)	(40,484)	113.0%	(80,600)	(63,000)
Beginning Fund Balance	755,200	739,470	(15,730)	97.9%	755,200	739,470	(15,730)	97.9%	755,200	739,000
Ending Fund Balance	\$ 444,659	\$ 388,445	\$ (56,214)	87.4%	\$ 444,659	\$ 388,445	\$ (56,214)	87.4%	\$ 674,600	\$ 676,000
Contingency									674,600	676,000

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



Fairgrounds Fund

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

During the quarter, overall revenue was seventy-one percent (71%) of the annual budget. Transient tax revenue was received during the quarter, however accrued to the prior fiscal year. Subsequent reports will include TRT and are expected to be consistent with the budget for the year.

Intergovernmental revenue was consistent with the allocated budget for the quarter. The most significant revenue items being a \$2,000,000 grant received from the State of Oregon for Fairgrounds Infrastructure as well as an additional \$277,777 grant from the State of Oregon to renovate the Jockey Room. 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 thirty-nine percent (39%) of the quarter budget but are expected to increase in future quarters and remain on budget for the year. Charges for services revenue collected for the quarter are one-hundred ten percent (110%) of the quarterly budget and are expected to continue to increase through the year as more events that were cancelled during COVID are held again. Miscellaneous revenue is consistent within budget and is expected to slightly increase through the year due to increased donations received.

For the quarter, operating expenditures were greater than budget (114.1%), with personnel expenditures one-hundred twenty-five percent (125%) of the quarterly budget due to overtime for the fair and restructure/hiring of an office assistant position. It is anticipated that a budget adjustment will be needed if the fairgrounds remain fully staffed for the year. Materials and services expenditures for the quarter were one-hundred twelve percent (112.1%) of the allocated budget due to increased costs for the Crook County Fair. It is anticipated that a budget adjustment may need to be completed to account for increased spending in materials and services for the year. Capital outlay for the quarter is eighty-three percent (82.5%) of the allocated quarterly budget due to timing of improvements and equipment purchases utilizing Oregon State grant funding. Capital outlay expenditures are anticipated to be less than budget for the year, as grant proceeds were fully appropriated during fiscal year 2023, however, the timing of the improvements, equipment purchases, and major repairs are anticipated to extend over the next two years depending upon availability of contractors and equipment.

For the quarter, fund balance increased by \$1.81 million due to the receipt of grant funds. If the grant funds had not been received, fund balance would have decreased by \$0.13 million. A decrease in fund balance was expected due to the timing of TRT receipts, however, the amount of the reduction exceeds expectations.

During the quarter, the fairgrounds was able to complete the gazebo and indoor arena lighting projects that were both started in FY 2022 with grant funding. The gazebo incorporates touch screens that enable visitors to view the history of the fair, the fairgrounds, the Crooked River Roundup and Horse Races and will also encourage visitors to explore the fair exhibits on that side of the fairgrounds that are often overlooked. The indoor arena incandescent lights were replaced with energy efficient light emitting diode (LED) lights. Finally, a well-attended Crook County Fair was hosted at the fairgrounds.

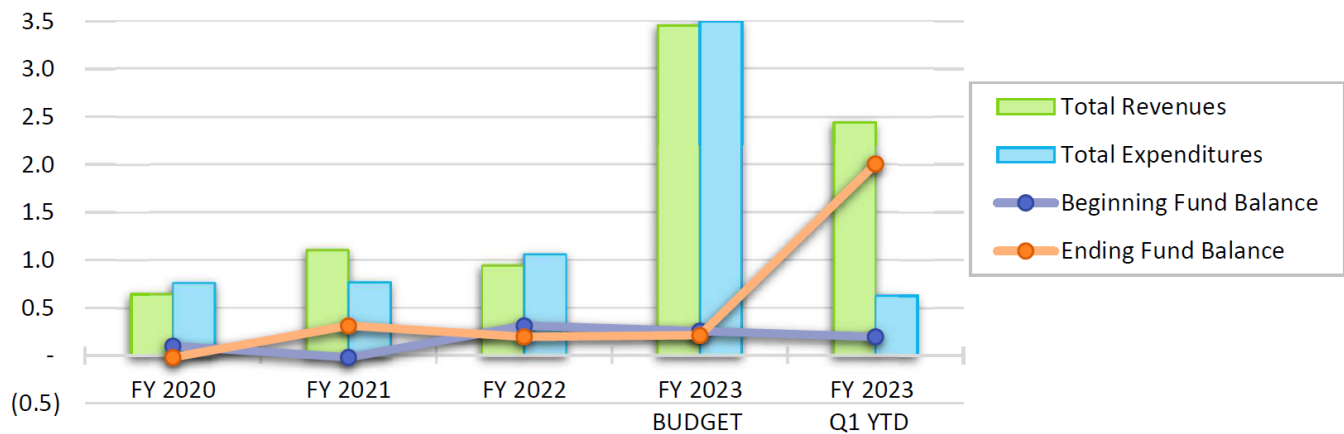


The full-year estimates have been revised to account for increased revenue from fees for use of the fairgrounds as events continue to recover from COVID. Expenditures have been revised upward to account for additional spending including prepayments for the 2023 Crook County Fair. The updated full-year estimate results in a variance of \$0.15 million in expenses over revenues which exceeds the budgeted amount by \$0.11 million.

The estimated ending fund balance of \$0.4 million is lower than budget and does not meet the desired minimum per fiscal policy. Additional revenue opportunities are being explored to provide sustainable funding and offset the rising costs of the Crook County Fair and fairgrounds operations.

CATEGORY	1ST QUARTER (Jul '22-Sep '22)				FY 2022 YTD (Jul '22-Sep '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Taxes	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ 180,000	\$ 180,000
Intergovernmental	2,058,275	2,053,167	(5,108)	99.8%	2,058,275	2,053,167	(5,108)	99.8%	2,421,500	2,422,000
Transfers and Interfund	85,600	81,300	(4,300)	95.0%	85,600	81,300	(4,300)	95.0%	342,400	342,000
Licenses, Permits & Fees	750	293	(458)	39.0%	750	293	(458)	39.0%	3,000	3,000
Charges for Services	148,900	163,760	14,860	110.0%	148,900	163,760	14,860	110.0%	148,900	175,000
Miscellaneous	144,280	141,525	(2,755)	98.1%	144,280	141,525	(2,755)	98.1%	360,700	375,000
Total Revenues	2,437,805	2,440,044	2,239	100.1%	2,437,805	2,440,044	2,239	100.1%	3,456,500	3,497,000
Expenditures										
Personnel	75,354	94,220	(18,866)	125.0%	75,354	94,220	(18,866)	125.0%	361,700	375,000
Materials & Services	377,850	423,416	(45,566)	112.1%	377,850	423,416	(45,566)	112.1%	503,800	639,000
Capital Outlay	131,835	108,700	23,135	82.5%	131,835	108,700	23,135	82.5%	2,636,700	1,498,000
Total Expenditures	585,039	626,337	(41,298)	107.1%	585,039	626,337	(41,298)	107.1%	3,502,200	2,512,000
Revenues over (under) Expenditures	1,852,766	1,813,707	(39,059)	97.9%	1,852,766	1,813,707	(39,059)	97.9%	(45,700)	985,000
Beginning Fund Balance	256,000	196,123	(59,877)	76.6%	256,000	196,123	(59,877)	76.6%	256,000	196,000
Ending Fund Balance	\$ 2,108,766	\$ 2,009,830	\$ (98,936)	95.3%	\$ 2,108,766	\$ 2,009,830	\$ (98,936)	95.3%	\$ 210,300	\$ 1,181,000
Contingency									210,300	42,000

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



Airport Fund

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

During the quarter, revenue was approximately eighty-five percent (84.6%) of the quarterly allocated budget. No intergovernmental revenue was received due to timing of grant revenue claims. It is anticipated that intergovernmental revenue will be received in future quarters as expected for grant projects. Charges for services revenue was eighty-one percent (80.5%) for the quarter budget due to the timing of receipt of rent payments. Miscellaneous revenue received for the first quarter consisted of interest on investments. Miscellaneous revenue is expected to meet the full annual budget in future quarters with the sale of property to the County for \$2.5 million and interest earned. The sale of property to the County is intended to capitalize the airport for income generating improvements to become a self-sustainable operation.

For the quarter, operating expenditures were consistent with the quarterly budget (99.1%) and are expected to remain on budget through the remainder of the year. Carryover grant funded projects are anticipated to be completed in the second and third quarters, with new projects anticipated in the Spring 2023. Debt service interest expenditures for the Full Faith and Credit Obligation (FFCO) used to build the helibase were slightly below budget for the quarter due to accrual of less interest on the debt payment than budgeted. No principal payments were made during the quarter. Debt payments will be made consistent with the budget for the remainder of the year.

For the quarter, fund balance decreased by \$71,639 due to the timing of debt payments versus monthly rent payments and revenue from the sale of property.

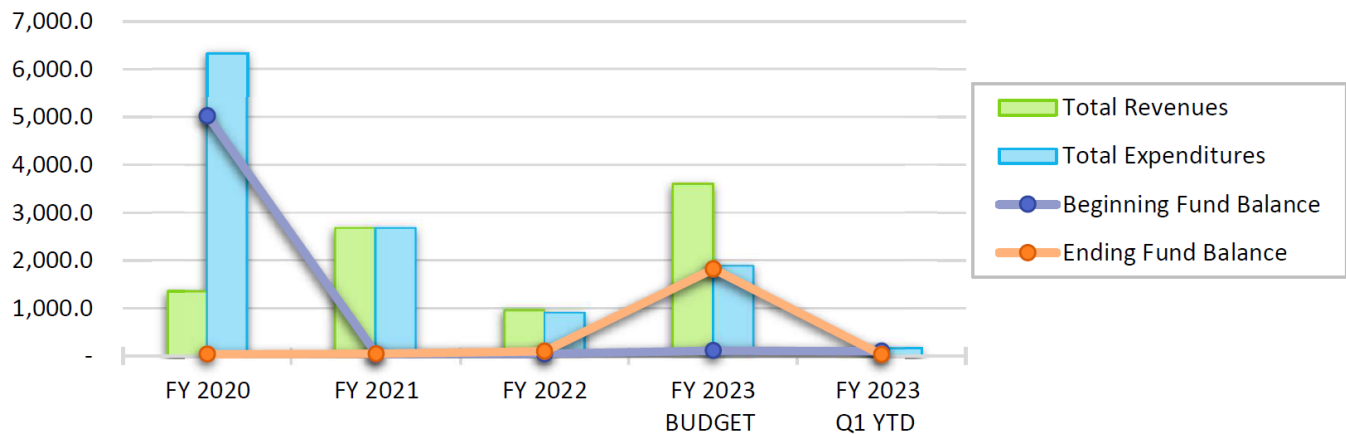
Full year estimates have been reviewed, with a positive fiscal-year end variance of \$1.71 million revenue over expenses. The estimated ending fund balance of \$1.81 million exceeds the budget and meets the desired minimum per fiscal policy



Airport Fund

CATEGORY	1ST QUARTER (Jul '22-Sep '22)				FY 2022 YTD (Jul '22-Sep '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ -	\$ -	\$ -		-	-	-		\$ 657,000	\$ 657,000
Charges for Services	107,350	86,420	(20,930)	80.5%	107,350	86,420	(20,930)	80.5%	429,400	429,000
Miscellaneous	-	4,385	4,385		-	4,385	4,385		2,510,000	2,510,000
Total Revenues	107,350	90,804	(16,546)	84.6%	107,350	90,804	(16,546)	84.6%	3,596,400	3,596,000
Expenditures										
Materials & Services	43,922	43,506	416	99.1%	43,922	43,506	416	99.1%	418,300	418,000
Capital Outlay	-	-	-		-	-	-		555,000	555,000
Debt Service										
Principal	-	-	-		-	-	-		661,000	661,000
Interest	126,000	118,937	7,063	94.4%	126,000	118,937	7,063	94.4%	252,000	252,000
Total Expenditures	169,922	162,443	7,479	95.6%	169,922	162,443	7,479	95.6%	1,886,300	1,886,000
Revenues over (under) Expenditures	(62,572)	(71,639)	(9,067)	114.5%	(62,572)	(71,639)	(9,067)	114.5%	1,710,100	1,710,000
Beginning Fund Balance	110,000	98,277	(11,723)	89.3%	110,000	98,277	(11,723)	89.3%	110,000	98,000
Ending Fund Balance	\$ 47,428	\$ 26,638	\$ (20,790)	56.2%	\$ 47,428	\$ 26,638	\$ (20,790)	56.2%	\$ 1,820,100	\$ 1,808,000
Contingency									1,820,100	1,808,000

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



Capital Asset Reserve Fund

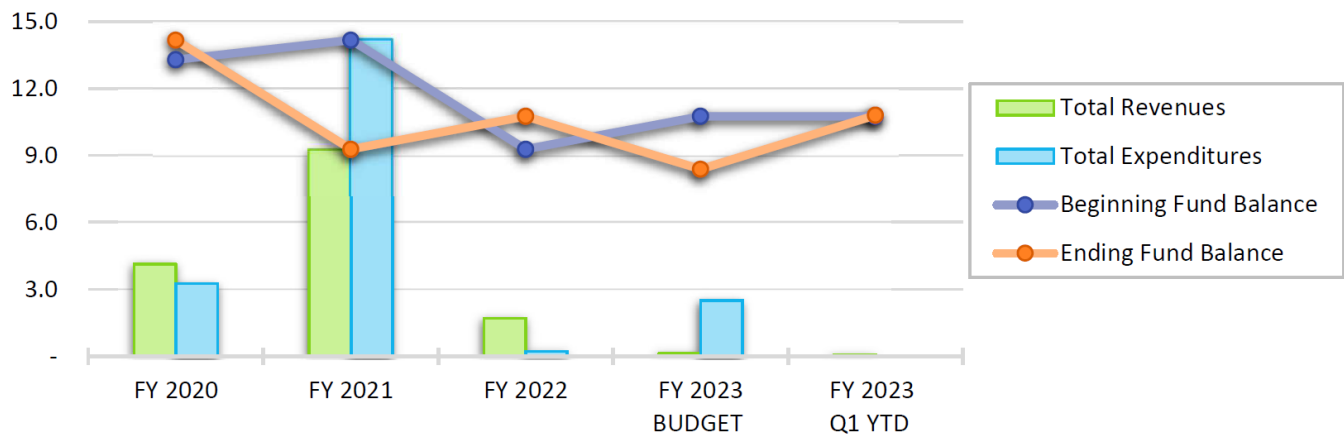
This fund accounts for funds held in reserve by the County with no limitation to its use. During the quarter, revenue from a loan payment from the Museum and interest earnings are consistent with budget.

No expenditures were made in the first quarter resulting in an increase to fund balance of \$58,336. The only purchase anticipated during the year is the purchase of land from the airport for \$2,500,000.

The estimated year-end fund balance of \$8.4 is consistent with budget and exceeds fiscal policy requirements.

CATEGORY	1ST QUARTER (Jul '22-Sep '22)				FY 2022 YTD (Jul '22-Sep '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% REC'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% REC'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ 23,000	\$ 23,446	\$ 446	101.9%	23,000	\$ 23,446	\$ 446	101.9%	\$ 23,000	\$ 23,000
Miscellaneous	33,000	34,890	1,890	105.7%	33,000	34,890	1,890	105.7%	110,000	120,000
Total Revenues	56,000	58,336	2,336	104.2%	56,000	58,336	2,336	104.2%	133,000	143,000
Expenditures										
Capital Outlay	-	-	-	-	-	-	-	-	2,500,000	2,500,000
Total Expenditures	-	-	-	-	-	-	-	-	2,500,000	2,500,000
Revenues over (under) Expenditures	56,000	58,336	2,336	104.2%	56,000	58,336	2,336	104.2%	(2,367,000)	(2,357,000)
Beginning Fund Balance	10,749,000	10,748,897	(103)	100.0%	10,749,000	10,748,897	(103)	100.0%	10,749,000	10,749,000
Ending Fund Balance	\$ 10,805,000	\$ 10,807,234	\$ 2,234	100.0%	\$ 10,805,000	\$ 10,807,234	\$ 2,234	100.0%	\$ 8,382,000	\$ 8,392,000
Reserved for Future Expenditure									8,382,000	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. In July, the groundbreaking ceremony officially kicked off the construction of the new three-story Justice Center project. Shortly thereafter the geo piers were completed, and excavation and assembly began for the concrete forms. Sewer and water infrastructure to the site was also completed during the quarter. The project is slightly ahead of schedule despite construction supply shortages and remains projected to be completed by early 2024.

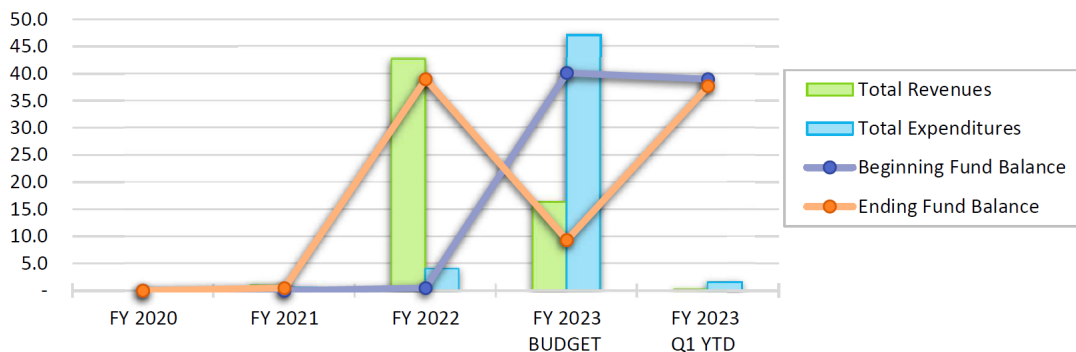
During the quarter, overall revenue was approximately nearly one-hundred fifty percent (143.6%) of the allocated budget. Intergovernmental revenue of \$16.0 million from the Oregon Justice Department is not anticipated until the end of this fiscal year or fiscal year 2024. The additional miscellaneous revenue is due to increased interest revenue.

For the quarter, expenditures for the Justice Center are tracking with the project construction budget (99.2%) and schedule, with three percent (3.2%) of the annual budget (and remaining project) spent.

The ending fund balance of \$9.32 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	1ST QUARTER (Jul '22-Sep '22)				FY 2022 YTD (Jul '22-Sep '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ 16,000,000	\$ 16,000,000
Miscellaneous	150,000	215,383	65,383	143.6%	150,000	215,383	65,383	143.6%	300,000	500,000
Total Revenues	150,000	215,383	65,383	143.6%	150,000	215,383	65,383	143.6%	16,300,000	16,500,000
Expenditures										
Justice Center	1,531,238	1,519,355	11,883	99.2%	1,531,238	1,519,355	11,883	99.2%	47,115,000	36,177,000
Total Expenditures	1,531,238	1,519,355	11,883	99.2%	1,531,238	1,519,355	11,883	99.2%	47,115,000	36,177,000
Revenues over (under) Expenditures	(1,381,238)	(1,303,973)	77,265	94.4%	(1,381,238)	(1,303,973)	77,265	94.4%	(30,815,000)	(19,677,000)
Beginning Fund Balance	40,133,000	38,995,210	(1,137,790)	97.2%	40,133,000	38,995,210	(1,137,790)	97.2%	40,133,000	38,995,000
Ending Fund Balance	\$ 38,751,762	\$ 37,691,237	\$ (1,060,525)	97.3%	\$ 38,751,762	\$ 37,691,237	\$ (1,060,525)	97.3%	\$ 9,318,000	\$ 19,318,000
Contingency									9,318,000	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	1ST QUARTER (Jul '22-Sep '22)				FY 2022 YTD (Jul '22-Sep '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ 91,200	\$ 91,000
Transfers and Interfund	40,175	40,200	25	100.1%	40,175	40,200	25	100.1%	160,700	161,000
Miscellaneous	-	494	494		-	494	494		-	1,000
Total Revenues	40,175	40,694	519	101.3%	40,175	40,694	519	101.3%	251,900	253,000
Expenditures										
Personnel	42,438	34,497	7,941	81.3%	42,438	34,497	7,941	81.3%	203,700	204,000
Materials & Services	31,250	25,736	5,514	82.4%	31,250	25,736	5,514	82.4%	125,000	125,000
Total Expenditures	73,688	60,233	13,455	81.7%	73,688	60,233	13,455	81.7%	328,700	329,000
Revenues over (under) Expenditures	(33,513)	(19,540)	13,973	58.3%	(33,513)	(19,540)	13,973	58.3%	(76,800)	(76,000)
Beginning Fund Balance	99,300	114,251	14,951	115.1%	99,300	114,251	14,951	115.1%	99,300	114,000
Ending Fund Balance	\$ 65,787	\$ 94,712	\$ 28,925	144.0%	\$ 65,787	\$ 94,712	\$ 28,925	144.0%	\$ 22,500	\$ 38,000
Contingency									22,500	38,000

Weed Control Fund

CATEGORY	1ST QUARTER (Jul '22-Sep '22)				FY 2022 YTD (Jul '22-Sep '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Transfers and Interfund	\$ 18,000	\$ 18,500	\$ 500	102.8%	\$ 18,000	\$ 18,500	\$ 500	102.8%	\$ 30,000	\$ 30,000
Licenses, Permits & Fees	-	-	-		-	-	-		180,000	180,000
Miscellaneous	250	768	518	307.4%	250	768	518	307.4%	1,000	1,000
Total Revenues	18,250	19,268	1,018	105.6%	18,250	19,268	1,018	105.6%	211,000	211,000
Expenditures										
Personnel	30,000	32,283	(2,283)	107.6%	30,000	32,283	(2,283)	107.6%	144,000	145,000
Materials & Services	12,996	11,390	1,606	87.6%	12,996	11,390	1,606	87.6%	108,300	105,000
Total Expenditures	42,996	43,673	(677)	101.6%	42,996	43,673	(677)	101.6%	252,300	250,000
Revenues over (under) Expenditures	(24,746)	(24,405)	341	98.6%	(24,746)	(24,405)	341	98.6%	(41,300)	(39,000)
Beginning Fund Balance	232,000	271,610	39,610	117.1%	232,000	271,610	39,610	117.1%	232,000	272,000
Ending Fund Balance	\$ 207,254	\$ 247,205	\$ 39,951	119.3%	\$ 207,254	\$ 247,205	\$ 39,951	119.3%	\$ 190,700	\$ 233,000
Contingency									190,700	233,000

Belknap Museum Exhibit Capital Project

CATEGORY	1ST QUARTER (Jul '22-Sep '22)				FY 2022 YTD (Jul '22-Sep '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Miscellaneous	\$ -	\$ 6	\$ 6		\$ -	\$ 6	\$ 6		\$ 790,000	\$ -
Total Revenues	-	6	6		-	6	6		790,000	-
Expenditures										
Personnel	-	-	-		-	-	-		25,000	-
Materials & Services	-	-	-		-	-	-		50,000	-
Capital Outlay	-	-	-		-	-	-		715,000	-
Total Expenditures	-	-	-		-	-	-		790,000	-
Revenues over (under) Expenditures	-	6	6		-	6	6		-	-
Beginning Fund Balance	-	-	-		-	-	-		-	-
Ending Fund Balance	\$ -	\$ 6	\$ 6		\$ -	\$ 6	\$ 6		\$ -	\$ -



GO Debt Service Fund

CATEGORY	1ST QUARTER (Jul '22-Sep '22)				FY 2022 YTD (Jul '22-Sep '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Taxes	\$ 19,355	\$ 4,154	\$ (15,202)	21.5%	\$ 19,355	\$ 4,154	\$ (15,202)	21.5%	\$ 553,000	\$ 553,000
Miscellaneous	-	112	112		-	112	112		-	-
Total Revenues	19,355	4,266	(15,089)	22.0%	19,355	4,266	(15,089)	22.0%	553,000	553,000
Expenditures										
Debt Service										
Principal	-	-	-		-	-	-		110,000	110,000
Interest	-	-	-		-	-	-		465,000	465,000
Total Expenditures	-	-	-		-	-	-		575,000	575,000
Revenues over (under) Expenditures	19,355	4,266	(15,089)	22.0%	19,355	4,266	(15,089)	22.0%	(22,000)	(22,000)
Beginning Fund Balance	22,000	33,874	11,874	154.0%	22,000	33,874	11,874	154.0%	22,000	34,000
Ending Fund Balance	\$ 41,355	\$ 38,140	\$ (3,215)	92.2%	\$ 41,355	\$ 38,140	\$ (3,215)	92.2%	\$ -	\$ 12,000

Mental Health Fund

CATEGORY	1ST QUARTER (Jul '22-Sep '22)				FY 2022 YTD (Jul '22-Sep '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ 1,017,500	\$ 913,537	\$ (103,963)	89.8%	\$ 1,017,500	\$ 913,537	\$ (103,963)	89.8%	\$ 4,070,000	\$ 3,900,000
Miscellaneous	-	319	319		-	319	319		-	-
Total Revenues	1,017,500	913,856	(103,644)	89.8%	1,017,500	913,856	(103,644)	89.8%	4,070,000	3,900,000
Expenditures										
Materials & Services	1,017,500	913,538	103,962	89.8%	1,017,500	913,538	103,962	89.8%	4,070,000	3,900,000
Total Expenditures	1,017,500	913,538	103,962	89.8%	1,017,500	913,538	103,962	89.8%	4,070,000	3,900,000
Revenues over (under) Expenditures	-	319	319		-	319	319		-	-
Beginning Fund Balance	-	10,227	10,227		-	10,227	10,227		-	10,000
Ending Fund Balance	\$ -	\$ 10,545	\$ 10,545		\$ -	\$ 10,545	\$ 10,545		\$ -	\$ 10,000

Special Transportation Fund

CATEGORY	1ST QUARTER (Jul '22-Sep '22)				FY 2022 YTD (Jul '22-Sep '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ 98,250	\$ 93,910	\$ (4,340)	95.6%	\$ 98,250	\$ 93,910	\$ (4,340)	95.6%	\$ 393,000	\$ 393,000
Miscellaneous	1,000	2,415	1,415	241.5%	1,000	2,415	1,415	241.5%	4,000	6,000
Total Revenues	99,250	96,325	(2,925)	97.1%	99,250	96,325	(2,925)	97.1%	397,000	399,000
Expenditures										
Materials & Services	-	-	-		-	-	-		402,000	325,000
Total Expenditures	-	-	-		-	-	-		402,000	325,000
Revenues over (under) Expenditures	99,250	96,325	(2,925)	97.1%	99,250	96,325	(2,925)	97.1%	(5,000)	74,000
Beginning Fund Balance	603,000	670,742	67,742	111.2%	603,000	670,742	67,742	111.2%	603,000	671,000
Ending Fund Balance	\$ 702,250	\$ 767,068	\$ 64,818	109.2%	\$ 702,250	\$ 767,068	\$ 64,818	109.2%	\$ 598,000	\$ 745,000
Contingency									598,000	745,000



Title III Fund

CATEGORY	1ST QUARTER (Jul '22-Sep '22)				FY 2022 YTD (Jul '22-Sep '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ 98,000	\$ 98,000
Miscellaneous	1,500	1,695	195	113.0%	1,500	1,695	195	113.0%	5,000	5,000
Total Revenues	1,500	1,695	195	113.0%	1,500	1,695	195	113.0%	103,000	103,000
Expenditures										
Materials & Services	34,375	37,000	(2,625)	107.6%	34,375	37,000	(2,625)	107.6%	625,000	37,000
Transfers	-	-	-		-	-	-		30,000	30,000
Total Expenditures	34,375	37,000	(2,625)	107.6%	34,375	37,000	(2,625)	107.6%	655,000	67,000
Revenues over (under) Expenditures	(32,875)	(35,305)	(2,430)	107.4%	(32,875)	(35,305)	(2,430)	107.4%	(552,000)	36,000
Beginning Fund Balance	552,000	525,394	(26,606)	95.2%	552,000	525,394	(26,606)	95.2%	552,000	525,000
Ending Fund Balance	\$ 519,125	\$ 490,089	\$ (29,036)	94.4%	\$ 519,125	\$ 490,089	\$ (29,036)	94.4%	\$ -	\$ 561,000

Crook County School Fund

CATEGORY	1ST QUARTER (Jul '22-Sep '22)				FY 2022 YTD (Jul '22-Sep '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Taxes	\$ 129,375	\$ 129,238	\$ (137)	99.9%	\$ 129,375	\$ 129,238	\$ (137)	99.9%	\$ 135,000	\$ 135,000
Intergovernmental	-	-	-		-	-	-		315,000	315,000
Miscellaneous	-	196	196		-	196	196		-	-
Total Revenues	129,375	129,434	59	100.0%	129,375	129,434	59	100.0%	450,000	450,000
Expenditures										
Materials & Services	-	-	-		-	-	-		-	-
Special Payment	129,375	129,238	137	99.9%	129,375	129,238	137	99.9%	450,000	450,000
Total Expenditures	129,375	129,238	137	99.9%	129,375	129,238	137	99.9%	450,000	450,000
Revenues over (under) Expenditures	-	196	196		-	196	196		-	-
Beginning Fund Balance	-	349	349		-	349	349		-	-
Ending Fund Balance	\$ -	\$ 545	\$ 545		\$ -	\$ 545	\$ 545		\$ -	\$ -

Video Lottery Fund

CATEGORY	1ST QUARTER (Jul '22-Sep '22)				FY 2022 YTD (Jul '22-Sep '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ 225,000	\$ 225,000
Miscellaneous	900	905	5	100.6%	900	905	5	100.6%	3,000	3,000
Total Revenues	900	905	5	100.6%	900	905	5	100.6%	228,000	228,000
Expenditures										
Materials & Services	82,500	81,550	950	98.8%	82,500	81,550	950	98.8%	150,000	150,000
Transfers	18,750	18,750	-	100.0%	18,750	18,750	-	100.0%	75,000	75,000
Total Expenditures	101,250	100,300	950	99.1%	101,250	100,300	950	99.1%	225,000	225,000
Revenues over (under) Expenditures	(100,350)	(99,395)	955	99.0%	(100,350)	(99,395)	955	99.0%	3,000	3,000
Beginning Fund Balance	319,000	376,095	57,095	117.9%	319,000	376,095	57,095	117.9%	319,000	376,000
Ending Fund Balance	\$ 218,650	\$ 276,700	\$ 58,050	126.5%	\$ 218,650	\$ 276,700	\$ 58,050	126.5%	\$ 322,000	\$ 379,000
Contingency									322,000	379,000



Surveyor Fund

CATEGORY	1ST QUARTER (Jul '22-Sep '22)				FY 2022 YTD (Jul '22-Sep '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Licenses, Permits & Fees	\$ 22,500	\$ 21,811	\$ (689)	96.9%	\$ 22,500	\$ 21,811	\$ (689)	96.9%	\$ 90,000	\$ 88,000
Miscellaneous	670	676	6	100.8%	670	676	6	100.8%	2,000	2,000
Total Revenues	23,170	22,487	(683)	97.1%	23,170	22,487	(683)	97.1%	92,000	90,000
Expenditures										
Materials & Services	35,211	35,344	(133)	100.4%	35,211	35,344	(133)	100.4%	106,700	106,000
Total Expenditures	35,211	35,344	(133)	100.4%	35,211	35,344	(133)	100.4%	106,700	106,000
Revenues over (under) Expenditures	(12,041)	(12,857)	(816)	106.8%	(12,041)	(12,857)	(816)	106.8%	(14,700)	(16,000)
Beginning Fund Balance	187,000	187,456	456	100.2%	187,000	187,456	456	100.2%	187,000	187,000
Ending Fund Balance	\$ 174,959	\$ 174,599	\$ (360)	99.8%	\$ 174,959	\$ 174,599	\$ (360)	99.8%	\$ 172,300	\$ 171,000
Contingency									172,300	171,000

Clerk Special Revenue Fund

CATEGORY	1ST QUARTER (Jul '22-Sep '22)				FY 2022 YTD (Jul '22-Sep '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Transfers and Interfund	\$ 2,100	\$ 2,321	\$ 221	110.5%	\$ 2,100	\$ 2,321	\$ 221	110.5%	\$ 14,000	\$ 14,000
Licenses, Permits & Fees	3,690	4,118	428	111.6%	3,690	4,118	428	111.6%	24,600	24,000
Miscellaneous	650	763	113	117.4%	650	763	113	117.4%	1,300	2,000
Total Revenues	6,440	7,202	762	111.8%	6,440	7,202	762	111.8%	39,900	40,000
Expenditures										
Notary	4,680	4,106	574	87.7%	4,680	4,106	574	87.7%	46,800	16,000
Recording	-	-	-	-	-	-	-	-	139,600	10,000
Archive	2,313	2,286	27	98.8%	2,313	2,286	27	98.8%	92,500	11,000
Total Expenditures	6,993	6,392	601	91.4%	6,993	6,392	601	91.4%	278,900	37,000
Revenues over (under) Expenditures	(553)	811	1,364	-146.6%	(553)	811	1,364	-146.6%	(239,000)	3,000
Beginning Fund Balance	239,000	237,104	(1,896)	99.2%	239,000	237,104	(1,896)	99.2%	239,000	237,000
Ending Fund Balance	\$ 238,447	\$ 237,915	\$ (532)	99.8%	\$ 238,447	\$ 237,915	\$ (532)	99.8%	\$ -	\$ 240,000

Community College Education Center Fund

CATEGORY	1ST QUARTER (Jul '22-Sep '22)				FY 2022 YTD (Jul '22-Sep '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Miscellaneous	\$ -	\$ 416	\$ 416		\$ -	\$ 416	\$ 416		\$ -	\$ 2,000
Total Revenues	-	416	416		-	416	416		-	2,000
Expenditures										
Materials & Services	-	-	-	-	-	-	-	-	129,000	-
Total Expenditures	-	-	-		-	-	-		129,000	-
Revenues over (under) Expenditures	-	416	416		-	416	416		(129,000)	2,000
Beginning Fund Balance	129,000	130,050	1,050	100.8%	129,000	130,050	1,050	100.8%	129,000	130,000
Ending Fund Balance	\$ 129,000	\$ 130,465	\$ 1,465	101.1%	\$ 129,000	\$ 130,465	\$ 1,465	101.1%	\$ -	\$ 132,000



Crooked River Watershed Fund

CATEGORY	1ST QUARTER (Jul '22-Sep '22)				FY 2022 YTD (Jul '22-Sep '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Transfers and Interfund	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ 150	\$ -
Charges for Services	21,903	21,040	(863)	96.1%	21,903	21,040	(863)	96.1%	104,300	110,000
Miscellaneous	-	52	52		-	52	52		-	-
Total Revenues	21,903	21,093	(810)	96.3%	21,903	21,093	(810)	96.3%	104,450	110,000
Expenditures										
Personnel	21,935	23,647	(1,712)	107.8%	21,935	23,647	(1,712)	107.8%	104,450	110,000
Total Expenditures	21,935	23,647	(1,712)	107.8%	21,935	23,647	(1,712)	107.8%	104,450	110,000
Revenues over (under) Expenditures	(32)	(2,555)	(2,523)	7984.3%	(32)	(2,555)	(2,523)	7984.3%	-	-
Beginning Fund Balance	-	-	-		-	-	-		-	-
Ending Fund Balance	\$ (32)	\$ (2,555)	\$ (2,523)	7984.3%	\$ (32)	\$ (2,555)	\$ (2,523)	7984.3%	\$ -	\$ -

Tourism Fund

CATEGORY	1ST QUARTER (Jul '22-Sep '22)				FY 2022 YTD (Jul '22-Sep '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Taxes	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ 25,000	\$ 25,000
Miscellaneous	-	222	222		-	222	222		-	1,000
Total Revenues	-	222	222		-	222	222		25,000	26,000
Expenditures										
Materials & Services	5,000	5,000	-	100.0%	5,000	5,000	-	100.0%	25,000	25,000
Total Expenditures	5,000	5,000	-	100.0%	5,000	5,000	-	100.0%	25,000	25,000
Revenues over (under) Expenditures	(5,000)	(4,778)	222	95.6%	(5,000)	(4,778)	222	95.6%	-	1,000
Beginning Fund Balance	59,000	70,269	11,269	119.1%	59,000	70,269	11,269	119.1%	59,000	70,000
Ending Fund Balance	\$ 54,000	\$ 65,490	\$ 11,490	121.3%	\$ 54,000	\$ 65,490	\$ 11,490	121.3%	\$ 59,000	\$ 71,000
Contingency									59,000	71,000

Taylor Grazing Fund

CATEGORY	1ST QUARTER (Jul '22-Sep '22)				FY 2022 YTD (Jul '22-Sep '22)				FOR INFORMATIONAL PURPOSES	
	ESTIMATED BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2023	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ 4,000	\$ 4,000
Miscellaneous	-	121	121		-	121	121		-	-
Total Revenues	-	121	121		-	121	121		4,000	4,000
Expenditures										
Materials & Services	-	-	-		-	-	-		45,000	10,000
Total Expenditures	-	-	-		-	-	-		45,000	10,000
Revenues over (under) Expenditures	-	121	121		-	121	121		(41,000)	(6,000)
Beginning Fund Balance	41,000	37,984	(3,016)	92.6%	41,000	37,984	(3,016)	92.6%	41,000	38,000
Ending Fund Balance	\$ 41,000	\$ 38,105	\$ (2,895)	92.9%	\$ 41,000	\$ 38,105	\$ (2,895)	92.9%	\$ -	\$ 32,000



Debt Summary

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

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

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

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

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

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

