



First Quarter Report

Period Ending September 30, 2023



Crook County
Oregon

September 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 first quarter ended September 30, 2023. The report includes comparisons of actual to budgeted amounts, a County-wide summary of beginning fund balance, current period resources and expenditures, and the ending fund balance for all funds. The financial information presented is unaudited and any significant adjustments are noted. Additionally, we include a debt summary and a schedule of key metrics for the County's debt which can be found on the last page.

Budgeted amounts presented have generally been allocated proportionately, i.e., twenty-five percent (25%) of the fiscal year amount for the quarter. However, revenue such as property taxes and transient room taxes, debt proceeds and expenditures such as capital outlay, transfers to and from other funds, and debt service reflect allocations that are based on the actual need or requirement. Budgeted personnel costs are allocated 21% for the first quarter, 25% for the second and third quarters with 29% allocated to the final quarter 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.

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

Operations

- Clerk's Office
 - Began a large indexing project during the quarter to account for all filed documents from 1970 to present.
- District Attorney's Office
 - Participated in "A Bite of Reality" at Crook County High School, during which volunteers acted as merchants and helped high school students learn budget and spending lessons
- Facilities
 - Hired a new Facilities Technician to fill the vacancy and promoted a current technician to Lead Technician
- Fairgrounds
 - Successfully hosted the Crooked River Roundup Rodeo Horse Races and the Crook County Fair including a concert with Neal McCoy to sellout crowds and rave reviews
- Finance
 - Began the year-end closing and audit processes
- Human Resources
 - Completed work on the updated Employee Handbook



- Information Technology
 - Continued implementation of the IT Strategic Roadmap and began the recruitment of a Chief Information Officer
- Justice Center
 - During the quarter, internal framing was completed, then exterior walls and some windows began going up
- Library
 - Received grants from the Ford Family Foundation and Roundhouse Foundation to be used for strategic planning
- Road Department
 - Completed the chip seal project on 35 miles of road in Powell Butte
- Sheriff's Office
 - Hired one new employee in the patrol division to fill one of the vacancies
 - Began receiving finished and upfit vehicles that were purchased with American Rescue Plan Act Funds

If you have questions, please let us know.

Sincerely,

Christina Haron
Christina Haron, CPA
Finance Director



County-wide – All Funds

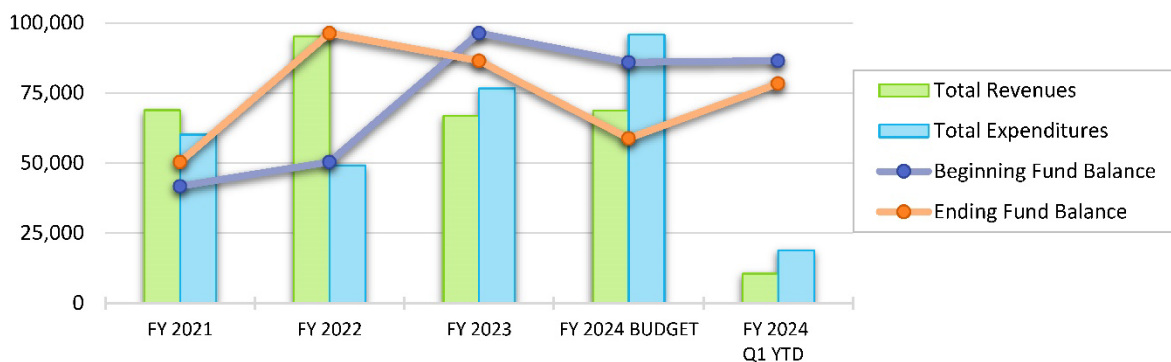
The County began the quarter with a combined \$86.47 million fund balance. During the quarter, the County received \$10.54 million in revenue, had operating expenditures of \$12.85 million, invested \$5.82 million in capital, and was not required to make any debt service payments. The County’s ending combined fund balance totals \$78.34 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 year 2024. Detailed information per fund is presented on the individual fund pages.

Quarter Ended September 30, 2023

Information for the July 1, 2023 – September 30, 2023 quarter only

FUND	BEGINNING			TOTAL EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	TOTAL EXPENDITURES	ENDING FUND BALANCE
	FUND BALANCE	REVENUE	TOTAL RESOURCES					
General Fund	\$ 6,898	\$ 2,474	\$ 9,372	\$ 3,712	\$ 45	\$ -	\$ 3,757	\$ 5,615
Road Fund	15,708	1,039	16,747	1,224	96	-	1,320	15,427
Sheriff's Office Fund	3,773	915	4,687	2,777	17	-	2,794	1,893
Community Development	10,549	761	11,310	823	-	-	823	10,487
Landfill	5,350	634	5,983	359	-	-	359	5,625
Health & Human Services Fund	2,469	2,081	4,550	1,849	-	-	1,849	2,701
Facilities	1,105	549	1,654	357	9	-	366	1,288
Library	752	53	805	385	-	-	385	420
Fairgrounds	412	554	966	453	62	-	515	451
Airport	2,139	147	2,286	44	260	-	304	1,982
Weed Control	254	19	273	69	-	-	69	204
Veterans Services	110	163	273	35	-	-	35	239
Capital Asset Reserve Fund	8,496	103	8,599	-	-	-	-	8,599
Capital Projects Fund	25,913	327	26,239	219	5,328	-	5,547	20,692
Other Non-Major Funds								
Clerk Special Revenue Fund	240	8	247	3	-	-	3	244
Comm College Edu Center Fund	183	52	235	-	-	-	-	235
Crook County School Fund	-	130	130	130	-	-	130	-
Debt Service Funds	23	4	27	-	-	-	-	27
Risk Management Fund	-	163	163	-	-	-	-	163
Special Transportation Fund	772	339	1,110	-	-	-	-	1,110
Surveyor	182	14	196	5	-	-	5	191
Taylor Grazing Fund	41	0	42	-	-	-	-	42
Title III Fund	589	5	594	30	-	-	30	564
Tourism Fund	94	1	95	2	-	-	2	92
Video Lottery Fund	424	1	424	376	-	-	376	48
COUNTY TOTAL	86,473	10,535	97,008	12,852	5,818	-	18,670	78,339

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



General Fund

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

Beginning Fund Balance was \$2.05 million greater than expected due to the timing of the completion of upfit for the Sheriff's Office vehicles which are taking longer than expected and will be paid with Oregon ARPA (American Rescue Plan Act) grant funds as well as the ARPA (American Rescue Plan Act) grant funds committed to upgrading the County's Information Technology. The IT Strategic Roadmap that guides the spending of those funds begins during this fiscal year with the hiring of a Chief Information Officer.

Overall revenue for the first quarter was about eighty-nine percent (88.5%) of the estimated budget. Tax collection revenue for the quarter was one hundred seventy one percent (170.6%) of the estimated budget due to the timing of the receipt of payments in lieu of tax. Intergovernmental revenue was thirty five percent (35.3%) of the estimated quarterly budget due to the timing of revenue recognition for the American Rescue Plan Act (ARPA) grant dollars as many expenditures using those dollars will happen the second quarter when the new CIO is hired to lead the IT Roadmap work. Internal Service Revenue, Transfers, Licenses, Permits & Fees are on budget for the quarter. Charges for services for the quarter were twenty percent (20%) of the quarter estimated budget due the reduction of recording services directly related to the economic slowdown and reduction in property and lending transactions. Lastly, Miscellaneous revenue collection for the quarter is over two hundred seventy percent (274.4%) of the quarter estimated budget due to investment interest and gain on maturity of investments greater than anticipated.

For the first quarter, overall expenditures remained consistent with budget at ninety seven percent (96.5%). Expenditures during the quarter for Assessor, District Attorney, Human Resources, IT/GIS, Natural Resources, Non-Departmental and Transfers were consistent with budget (within ten percent (10%) of the quarterly budget). Finance was slightly over budget (more than 10% over budget but less than 15% over budget) due to the timing of annual software subscriptions. The remaining departments were under budget (over 10% less than the budget for the quarter) due to the timing of expenditures.

Overall, the General Fund realized a decrease in fund balance of \$1.28 million as expected during the quarter due to the timing of tax revenue which is not received until second quarter.

The quarter end fund balance of \$5.62 million meets fiscal policy requirements and is \$1.87 million more than budgeted due to the timing of spending of ARPA grant dollars for the IT Strategic Roadmap deferred to the second quarter and the timing of revenue for payments in lieu of tax.

During the quarter, the Legal Department hired a new Office Manager, Alexandria Solterbeck and developed and implemented a new, complete airport policy and new airport leasing policy.



Cheryl and Barbara from the Clerk's Office attended the annual Oregon Association of County Clerk's Conference in August and met with many of our vendors and partners. The Clerk's Office also began a large indexing project during the quarter to account for all filed documents from 1970 to present.

The Assessor's Office had two staff attend each the OSACA Conference (Oregon State Association of County Assessor's) and the IAAO (International Association of Assessing Officers) conferences during the quarter. In addition to Continuing Education with nationally recognized speakers, these events provide valuable networking opportunities.

During the quarter, the District Attorney's Office participated in "A Bite of Reality" at Crook County High School, during which volunteers acted as merchants and helped high school students learn budget and spending lessons along with attending 453 arraignments, 12 settlement conferences, 42 cases were submitted to the grand jury, filed 257 misdemeanor cases, 47 felony cases, and 20 Contempt charges.

The Finance Department started the year-end closing process and began the annual audit and single audits during the quarter. Part of the year-end closing process consisted of the Budget Analyst reconciling the County's many State Health grants to reporting for the year.

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

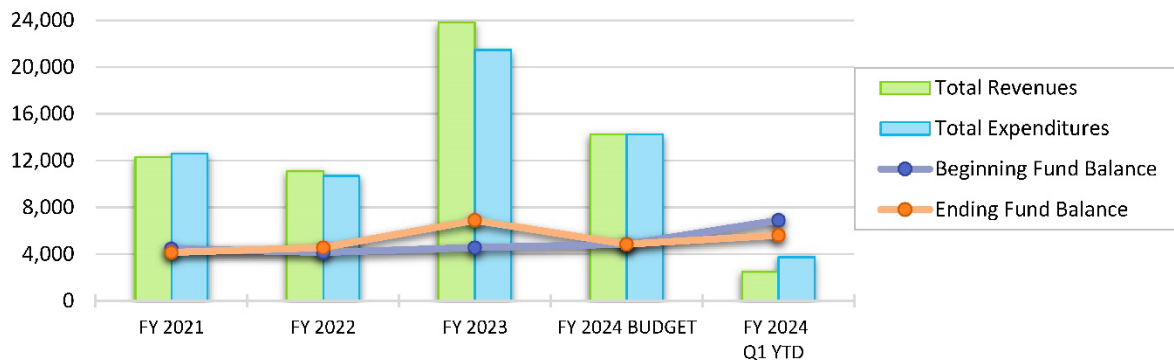


General Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

CATEGORY	1ST QUARTER (Jul '23-Sep '23)				FY 2023 YTD (Jul '23-Sep '23)				FOR REFERENCE	
	EST BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2024	FULL YEAR ESTIMATE
Revenues										
Taxes	\$ 163	\$ 278	\$ 115	170.6%	163	\$ 278	\$ 115	170.6%	\$ 4,656	\$ 5,124
Intergovernmental	895	316	(579)	35.3%	895	316	(579)	35.3%	3,578	3,578
Internal Service	1,248	1,248	-	100.0%	1,248	1,248	-	100.0%	4,992	4,992
Transfers and Interfund	311	311	-	100.0%	311	311	-	100.0%	311	311
Licenses, Permits & Fees	92	95	3	103.3%	92	95	3	103.3%	369	369
Charges for Services	5	1	(4)	20.0%	5	1	(4)	20.0%	18	18
Miscellaneous	82	225	143	274.4%	82	225	143	274.4%	327	327
Total Revenues	2,796	2,474	(322)	88.5%	2,796	2,474	(322)	88.5%	14,251	14,719
Expenditures										
Assessor's Office	300	297	3	99.0%	300	297	3	99.0%	1,198	1,158
County Clerk	133	111	22	83.5%	133	111	22	83.5%	636	616
County Court	232	206	26	88.8%	232	206	26	88.8%	1,114	1,077
District Attorney	523	501	22	95.8%	523	501	22	95.8%	2,511	2,432
Finance	437	500	(63)	114.4%	437	500	(63)	114.4%	1,746	1,544
Human Resources	154	142	12	92.2%	154	142	12	92.2%	738	719
IT/GIS	558	498	60	89.2%	558	498	60	89.2%	2,231	2,162
Juvenile	241	209	32	86.7%	241	209	32	86.7%	1,158	1,122
Legal Counsel	119	101	18	84.9%	119	101	18	84.9%	571	554
Natural Resources	13	14	(1)	107.7%	13	14	(1)	107.7%	61	64
Non-Departmental	119	118	1	99.2%	119	118	1	99.2%	309	309
Special Payments	-	-	-	-	-	-	-	-	922	922
Transfers	1,061	1,061	-	100.0%	1,061	1,061	-	100.0%	1,061	1,061
Total Expenditures	3,890	3,757	133	96.6%	3,890	3,757	133	96.6%	14,256	13,740
Revenues over (under) Expenditures										
	(1,094)	(1,283)	(189)	117.3%	(1,094)	(1,283)	(189)	117.3%	(5)	979
Beginning Fund Balance	4,853	6,898	2,045	142.1%	4,853	6,898	2,045	142.1%	4,853	6,898
Ending Fund Balance	\$ 3,759	\$ 5,615	\$ 1,856	149.4%	\$ 3,759	\$ 5,615	\$ 1,856	149.4%	\$ 4,848	\$ 7,877
Contingency									4,848	-

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



Road Fund

This fund accounts for the County's Road related activities.

The beginning fund balance was \$0.66 million greater than budgeted due to timing of rock crushing and chip seal overlay as well as a delay in the completion of the Weigand Bridge Capital Improvement moving the projects into the beginning of this fiscal year. Overall revenue collected was eighty-three percent (82.9%) of the estimated quarterly budget. Intergovernmental revenue was eighty percent (79.8%) of the estimated quarterly budget due to a reduction of the Motor Vehicle Revenue and STP Fund Exchange dollars at the state level. Licenses, Permits, and Fees were about eighty percent (80%) of the estimated quarterly budget due to a reduction in truck permit fee revenue. Miscellaneous revenue collected for the quarter was one hundred eight percent (108.2%) of the quarterly estimated budget due to increased investment revenue from strategic investment of the reserves for this department.

For the quarter, overall expenditures were roughly ninety-two (91.7%) of the estimated budget for the quarter. Personnel expenditures were consistent with the quarterly estimated budget at ninety seven percent (96.5%). Materials and Services expenditures for the quarter were only eighty-four percent (84.2%) of the estimated budget due to the timing of expected paving projects. Capital Outlay expenditures were one hundred twenty six percent (126.3%) of the quarterly budget due to the timing of costs to finish up the administrative side of the Weigand Bridge construction.

Overall, the fund balance decreased by \$0.28 million for the quarter.

The ending fund balance for the quarter of \$15.43 million exceeds the budget and the desired minimum fiscal policy.

As funding via the State decreases, the Road Department is working to find additional revenue streams such as grants to support the quality of the roads in Crook County.

During the quarter, the chip seal project on 35 miles of road in Powell Butte was completed and planning began for the Juniper Canyon Access Study.

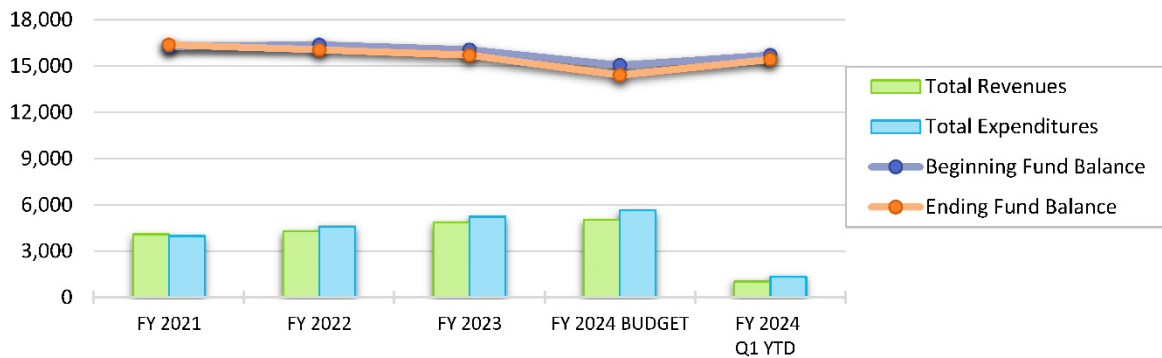


Road Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

CATEGORY	1ST QUARTER (Jul '23-Sep '23)				FY 2023 YTD (Jul '23-Sep '23)				FOR REFERENCE	
	EST			% RECV'D	3 MO EST	3 MO	3 MO	% RECV'D	BUDGET	FULL YEAR
	BUDGET	ACTUAL	VARIANCE	OR SPENT	BUDGET	ACTUAL	VARIANCE	OR SPENT	FY 2024	ESTIMATE
Revenues										
Intergovernmental	\$ 1,115	\$ 890	\$ (225)	79.8%	\$ 1,115	\$ 890	\$ (225)	79.8%	\$ 4,459	\$ 4,459
Licenses, Permits & Fees	5	4	(1)	80.0%	5	4	(1)	80.0%	21	21
Miscellaneous	134	145	11	108.2%	134	145	11	108.2%	536	536
Total Revenues	1,254	1,039	(215)	82.9%	1,254	1,039	(215)	82.9%	5,016	5,016
Expenditures										
Personnel	430	415	15	96.5%	430	415	15	96.5%	2,066	1,984
Materials & Services	783	659	124	84.2%	783	659	124	84.2%	3,132	3,027
Capital Outlay	76	96	(20)	126.3%	76	96	(20)	126.3%	305	305
Transfers	150	150	-	100.0%	150	150	-	100.0%	150	150
Total Expenditures	1,439	1,320	119	91.7%	1,439	1,320	119	91.7%	5,653	5,466
Revenues over (under) Expenditures	(185)	(280)	(95)	151.4%	(185)	(280)	(95)	151.4%	(637)	(450)
Beginning Fund Balance	15,050	15,708	658	104.4%	15,050	15,708	658	104.4%	15,050	15,708
Ending Fund Balance	\$ 14,865	\$ 15,427	\$ 562	103.8%	\$ 14,865	\$ 15,427	\$ 562	103.8%	\$ 14,413	\$ 15,258
Contingency									1,000	-
Reserved for Future Expenditure									13,413	-

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



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.

The beginning fund balance was \$0.46 million higher than anticipated to start the year due to staffing vacancies and the timing of vehicle upfit that was anticipated to occur in the prior year being pushed to the second quarter of this fiscal year. During the quarter, overall revenue was fifty six percent (55.9%) of the estimated quarter budget. Revenue from taxes during the quarter was sixteen (16.1%) of the budget due to the timing of the receipt of tax revenue expected in the next quarter and an unexpected restriction on payments in lieu of taxes that were budgeted to be split between the General Fund and Sheriff's Office but are required to be used in the General Fund. Intergovernmental revenue was sixty six percent (66.2%) of the estimated quarter budget due to the timing of the spending of grant dollars for the upfit of vehicles that arrived in the prior fiscal year which is expected in the next quarter, as well as a reduction in funding from the State for Parole and Probation. Transfers and interfund revenue were forty-two percent (42.4%) of the estimated quarterly budget due to the timing of payments for jail beds from Parol and Probation to the Jail. Charges for services revenue collected were consistent with the quarterly estimated. Miscellaneous revenue sixty percent (60.3%) of the estimated budget for the quarter due to the timing of the solar revenue expected in the following quarter.

For the quarter, overall expenditures were about ninety two percent (91.7%) of the estimated quarter budget. Expenditures in the Sheriff's Office were consistent with estimated budget for the quarter. The Jail expenditures are lower than budgeted for the quarter at eighty-seven percent (87.1%) due to staffing and the timing of the jail van upfit which will be completed next quarter. Emergency & Special Services expenses are about ninety one percent (90.7%) of the quarterly budget partially due to a vacant position as well as reduced program needs. Parole and Probation expenditures are significantly underspent for the quarter at seventy three percent (73.2%) due to the timing of jail bed payments to the Jail and upfit for vehicles expected in the second quarter. Parol and Probation experienced a significant decrease in funding from the state for the next biennium that started this fiscal year. Spending is being adjusted to remain within the funding received.

Overall, the fund balance decreased by \$1.88 million during the quarter, which was \$0.47 million greater than the budgeted shortfall. The primary driver for the spenddown of fund balance is the delay on the receipt of property taxes which are the department's main source of revenue.

Identifying sufficient sustainable staffing and funding for the Sheriff's Office continues to be at the forefront of policy discussions. The Sheriff's Office is working with outside and internal assistance to review its operations and 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.

The quarter end fund balance of \$1.89 million is slightly less than the estimated budget and does not meet the desired minimum per fiscal policy due to the timing of the receipt of property taxes.



During the third quarter, the Sheriff's Office received a mental health grant to implement a peer support program for their staff.

The Sheriff's Office helped to keep the Crooked River Roundup Horse Races a safe and successful event in July.

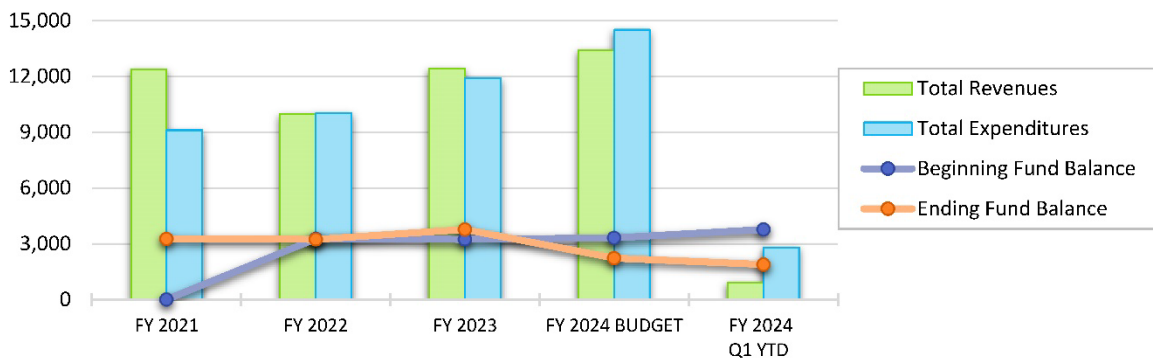
Additionally, during the quarter, an additional employee was hired into the patrol division and upfit began on the new vehicles that were purchased with the Oregon ARPA funds.

Sheriff's Office Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

CATEGORY	1ST QUARTER (Jul '23-Sep '23)				FY 2023 YTD (Jul '23-Sep '23)				FOR REFERENCE	
	EST			% RECV'D	3 MO EST	3 MO	3 MO	% RECV'D	BUDGET	FULL YEAR
	BUDGET	ACTUAL	VARIANCE	OR SPENT	BUDGET	ACTUAL	VARIANCE	OR SPENT	FY 2024	ESTIMATE
Revenues										
Taxes	\$ 280	\$ 45	\$ (235)	16.1%	\$ 280	\$ 45	\$ (235)	16.1%	\$ 7,995	\$ 8,263
Intergovernmental	1,121	742	(379)	66.2%	1,121	742	(379)	66.2%	4,485	3,985
Transfers and Interfund	132	56	(76)	42.4%	132	56	(76)	42.4%	529	529
Licenses, Permits & Fees	24	23	(1)	95.8%	24	23	(1)	95.8%	97	97
Charges for Services	2	2	0	100.0%	2	2	0	100.0%	8	8
Miscellaneous	78	47	(31)	60.3%	78	47	(31)	60.3%	313	313
Total Revenues	1,637	915	(722)	55.9%	1,637	915	(722)	55.9%	13,427	13,195
Expenditures										
Sheriff's Office	1,286	1,302	(16)	101.2%	1,286	1,302	(16)	101.2%	6,126	5,913
Jail	1,208	1,070	138	88.6%	1,208	1,070	138	88.6%	5,751	5,490
Emerg & Special Services	97	88	9	90.7%	97	88	9	90.7%	461	451
Parole & Probation	456	334	122	73.2%	456	334	122	73.2%	2,171	2,055
Total Expenditures	3,047	2,794	253	91.7%	3,047	2,794	253	91.7%	14,509	13,909
Revenues over (under) Expenditures	(1,410)	(1,879)	(469)	133.3%	(1,410)	(1,879)	(469)	133.3%	(1,082)	(714)
Beginning Fund Balance	3,314	3,773	459	113.9%	3,314	3,773	459	113.9%	3,314	3,773
Ending Fund Balance	\$ 1,904	\$ 1,893	\$ (11)	99.4%	\$ 1,904	\$ 1,893	\$ (11)	99.4%	\$ 2,232	\$ 3,059
Contingency									2,232	-

SHERIFF'S OFFICE FUND
Revenues and Expenditures, Actuals and Budgeted
Amounts in thousands



Community Development Fund

The Community Development Fund accounts for the activities of the Building/Electrical 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.

The beginning fund balance was consistent with expected budget. During the quarter, overall revenue was about seventy three percent (72.7%) of the quarterly budget. During the quarter, Licenses, Permits, and Fees revenue collected were seventy percent (69.5%) of the estimated budget. Miscellaneous revenue was slightly higher than budgeted at one hundred four percent (104.2%) due to rising interest rates. The Building, Planning, and On-Site Departments experienced a decrease in revenue due to the interest rate environment and subsequent slowing real estate and building market. Specifically, Planning has seen a sharp decrease in activity while Building has seen similar activity but with projects at significantly smaller levels. Additionally, the data centers are wrapping up their final buildings. The reductions in revenue resulting from slowing residential and commercial markets are consistent across the state. On a positive note, code compliance continues to address more complaints for the quarter than prior years.

Total expenditures were about seventy seven percent (77.3%) of the estimated quarter budget. Expenditures were under budget due to the reduction in workload, most significantly, contract services for outside reviewers.

For the quarter, the fund balance decreased by \$0.62 million, which is a greater loss than anticipated for the quarter due to the reduction in revenue, however, spend down of the fund balance was expected due to fees work for the data centers being charged up front for work that continues over several years.

Revenues were lower due to a slowing real estate market resulting from a significant increase in borrowing costs. Because of work that will be completed during fiscal year 2024 related to projects where fees were collected in prior years, revenues were expected to be less than expenditures. The quarter ending fund balance of \$10.49 million exceeds the desired minimum for fiscal policy despite being less than budgeted.

During the quarter, the Community Development Department hired a new Operations Manager, Katrina Weitman and was awarded a Department of Defense Grant for military training overlay and energy code update.

The Advanced Planning Fee to support long range planning projects was implemented and the updated fee schedule was adopted to better reflect average costs.

Additionally, a Strategic Plan for the department was drafted and a consultant was retained for the TSP update with meetings to begin in the 2nd quarter.

The department took advantage of current applications for permits being slow, and the team worked on long range planning, special projects, administrative tasks (updating forms, etc.), and provided temporary staffing to the Museum.

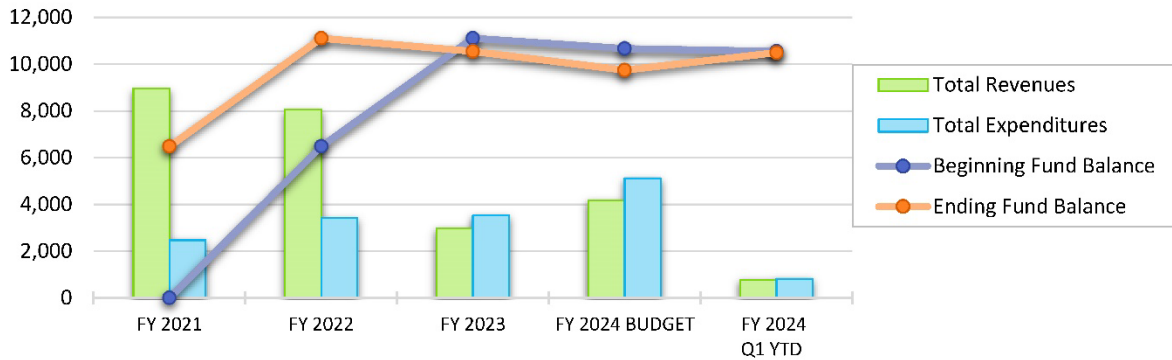


Community Development Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

CATEGORY	1ST QUARTER (Jul '23-Sep '23)				FY 2023 YTD (Jul '23-Sep '23)				FOR REFERENCE	
	EST			% RECV'D	3 MO EST	3 MO	3 MO	% RECV'D	BUDGET	FULL YEAR
	BUDGET	ACTUAL	VARIANCE	OR SPENT	BUDGET	ACTUAL	VARIANCE	OR SPENT	FY 2024	ESTIMATE
Revenues										
Licenses, Permits & Fees	\$ 951	\$ 661	\$ (290)	69.5%	\$ 951	\$ 661	\$ (290)	69.5%	\$ 3,804	\$ 3,045
Miscellaneous	96	100	4	104.2%	96	100	4	104.2%	384	384
Total Revenues	1,047	761	(286)	72.7%	1,047	761	(286)	72.7%	4,188	3,429
Expenditures										
Building	654	543	111	83.0%	654	543	111	83.0%	3,138	3,117
Code Enforcement	31	31	(0)	100.0%	31	31	(0)	100.0%	149	145
Electrical	111	91	20	82.0%	111	91	20	82.0%	532	556
On-Site	74	66	8	89.2%	74	66	8	89.2%	353	343
Planning	195	93	102	47.7%	195	93	102	47.7%	938	907
Total Expenditures	1,065	823	242	77.3%	1,065	823	242	77.3%	5,110	5,068
Revenues over (under) Expenditures	(18)	(62)	(44)	344.4%	(18)	(62)	(44)	344.4%	(922)	(1,639)
Beginning Fund Balance	10,670	10,549	(121)	98.9%	10,670	10,549	(121)	98.9%	10,670	10,548
Ending Fund Balance	\$ 10,652	\$ 10,487	\$ (165)	98.5%	\$ 10,652	\$ 10,487	\$ (165)	98.5%	\$ 9,748	\$ 8,909
Contingency									750	-
Reserved for Future Expenditure									8,998	-

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



Landfill Fund

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

The beginning fund balance was \$0.45 million greater than anticipated due to reduced spending and savings realized on equipment purchases in the prior year. During the quarter, overall revenue collected was roughly one hundred seven percent (106.7%) of the estimated quarter budget. Licenses, Permits and Fees revenue collected during the quarter were consistent with budget at ninety-nine percent (99.2%) of the quarterly budget. Miscellaneous revenue is about one hundred sixty eight percent (167.7%) of the expected budget for the quarter due to increased interest revenue and timing of vehicle fuel reimbursement revenue.

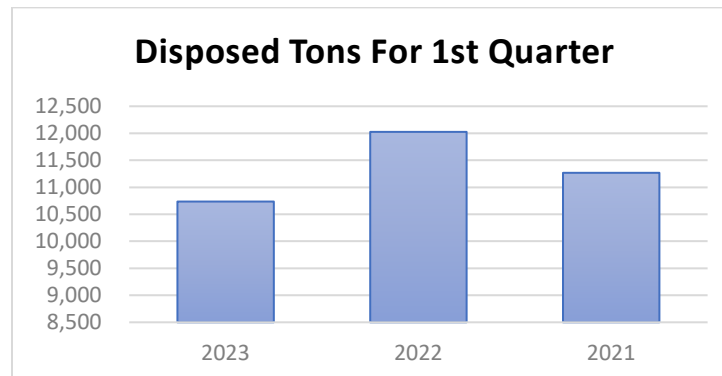
For the quarter, overall expenditures were about seventy two percent (71.7%) of the quarterly budget. Personnel expenditures are below budget for the quarter and for the year due vacant positions. Materials and services are significantly less than budgeted for the quarter due to the timing of one-time payments of contracts and regulatory fees. No capital outlay was budgeted or spent for the quarter.

For the quarter, the fund balance increased by \$0.45 million, which is greater than the quarterly budget estimates.

The ending fund balance for the quarter of \$5.63 million is greater than budgeted and exceeds the desired minimum per fiscal policy. This fund balance also allows adequate reserves to cover the Landfill's post closure liability.

During the quarter, the Department of Environmental Quality testing was completed and passed, and a part time scale attendant was hired to fill in on Saturdays.

Disposed tons for the quarter were less than in prior years due to the slowdown in the real estate market.

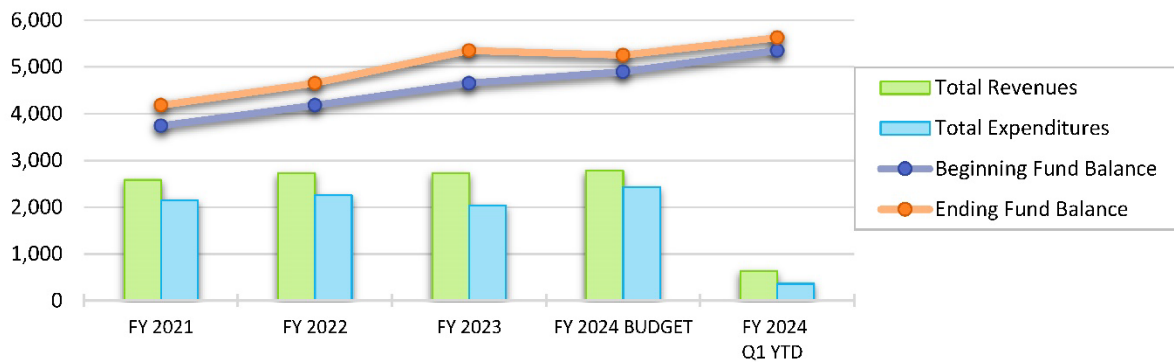


Landfill Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

CATEGORY	1ST QUARTER (Jul '23-Sep '23)				FY 2023 YTD (Jul '23-Sep '23)				FOR REFERENCE	
	EST BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2024	FULL YEAR ESTIMATE
Revenues										
Licenses, Permits & Fees	\$ 529	\$ 525	\$ (4)	99.2%	\$ 529	\$ 525	\$ (4)	99.2%	\$ 2,520	\$ 2,520
Miscellaneous	65	109	44	167.7%	65	109	44	167.7%	261	261
Total Revenues	594	634	40	106.7%	594	634	40	106.7%	2,781	2,781
Expenditures										
Personnel	210	192	18	91.4%	210	192	18	91.4%	1,006	966
Materials & Services	291	167	124	57.4%	291	167	124	57.4%	1,164	1,126
Capital Outlay	-	-	-	-	-	-	-	-	255	55
Total Expenditures	501	359	142	71.7%	501	359	142	71.7%	2,425	2,147
Revenues over (under) Expenditures	93	275	182	295.7%	93	275	182	295.7%	356	634
Beginning Fund Balance	4,898	5,350	452	109.2%	4,898	5,350	452	109.2%	4,898	5,350
Ending Fund Balance	\$ 4,991	\$ 5,625	\$ 634	112.7%	\$ 4,991	\$ 5,625	\$ 634	112.7%	\$ 5,254	\$ 5,984
Contingency									360	-
Reserved for Future Expenditure									4,894	-

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



Health and Human Services Fund

The Health and Human Services Fund accounts for the public health activities of the Health Department, Environmental Health, and Mental Health. At the end of the prior fiscal year the Mental Health Fund was consolidated into the Health Services Fund. 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.

Beginning fund balance is significantly less than budgeted due to the correction of restricted revenue reporting including deferral of restricted Intergovernmental revenue for grants and charges for services, that were not spent in the fiscal year. Deferred revenue totaled approximately \$1.01 million and will be recognized when corresponding qualifying expenses are made in the future years as required by GAAP (Generally Accepted Accounting Principles) for modified-accrual basis accounting.

Intergovernmental revenue received for the quarter was eighty two percent (82.3%) of the quarterly estimated budget due to the timing of grant receipts as well as deferral of restricted revenue. Transfers and Interfund revenue were consistent with budget for the quarter. Licenses, Permits and Fees came in below budget for the quarter at fifty two percent (52.4%) due to the lag in the timing of billing. Charges for Services were sixty four percent (63.6%) of the estimated budget for the quarter due to the timing of typical demand vaccination occurring during the fall/winter season. Finally, miscellaneous revenue collected for the quarter was over one hundred forty six percent (145.8%) of the quarterly budget due to increased interest revenue from investments.

For the quarter, overall expenditures were ninety-one percent (91.3%) of the estimated budget. Public Health expenditures were nearly eighty four percent (83.8%) of the quarterly budget due to position vacancies and the timing of contract payments. State funded mental health expenditures for the quarter were consistent with estimated budget at ninety seven percent (96.9%). Environmental Health's expenditures for the quarter were consistent with the budget for the quarter. Transfers were also consistent with the budget for the quarter.

Overall, the fund balance increased by \$0.23 million for the quarter, which was less than budgeted but due to the deferral of restricted grant revenue.

The ending fund balance of \$2.70 million for the year does not meet the desired minimum per fiscal policy, however, this is due to the deferral of restricted grant revenue totaling approximately \$1.45 million as well as the flow-through nature of the revenues and expenditures for Mental Health. Additionally, addressing staffing shortages and maintaining service levels continue to be a focus during the year.

The Health Department continued to fill staffing vacancies and begin work on grant funded programs that were paused due to lack of staffing. The decision was made to bring billing that had been handled by a third-party biller since COVID back into the department which will result in increased recovery of costs as it allows the department to apply for reimbursement from various programs rather than writing it off as is currently done by the third party.

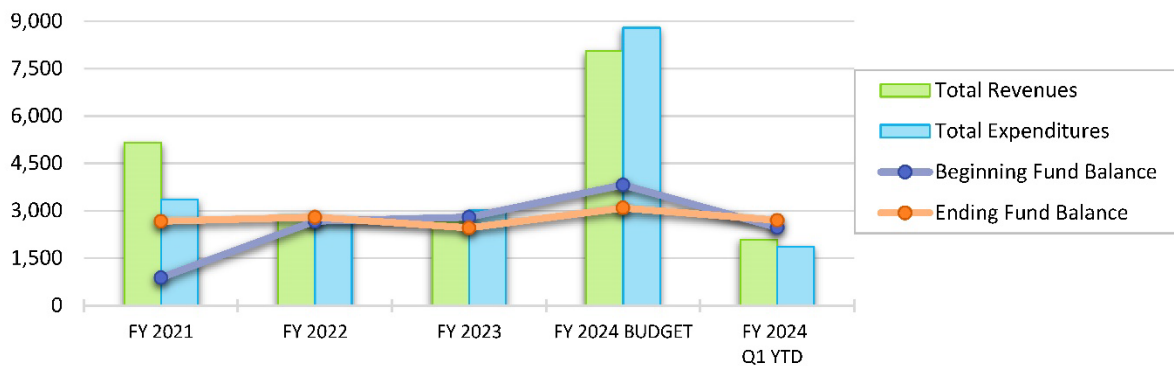


Health Services Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

CATEGORY	1ST QUARTER (Jul '23-Sep '23)				FY 2023 YTD (Jul '23-Sep '23)				FOR REFERENCE	
	EST			% RECV'D	3 MO EST	3 MO	3 MO	% RECV'D	BUDGET	FULL YEAR
	BUDGET	ACTUAL	VARIANCE	OR SPENT	BUDGET	ACTUAL	VARIANCE	OR SPENT	FY 2024	ESTIMATE
Revenues										
Intergovernmental	\$ 1,731	\$ 1,424	\$ (307)	82.3%	\$ 1,731	\$ 1,424	\$ (307)	82.3%	\$ 6,925	\$ 6,925
Transfers and Interfund	500	500	-	100.0%	500	500	-	100.0%	500	500
Licenses, Permits & Fees	21	11	(10)	52.4%	21	11	(10)	52.4%	82	82
Charges for Services	66	42	(24)	63.6%	66	42	(24)	63.6%	262	262
Miscellaneous	72	105	33	145.8%	72	105	33	145.8%	288	288
Total Revenues	2,390	2,081	(309)	87.1%	2,390	2,081	(309)	87.1%	8,057	8,057
Expenditures										
Public Health	870	729	141	83.8%	870	729	141	83.8%	4,178	4,039
Environmental Health	30	30	(0)	100.0%	30	30	(0)	100.0%	141	138
Mental Health	1,114	1,079	35	96.9%	1,114	1,079	35	96.9%	4,457	4,457
Transfers	11	11	-	100.0%	11	11	-	100.0%	11	11
Total Expenditures	2,025	1,849	176	91.3%	2,025	1,849	176	91.3%	8,787	8,645
Revenues over (under) Expenditures	365	232	(133)	63.6%	365	232	(133)	63.6%	(730)	(588)
Beginning Fund Balance	3,816	2,469	(1,347)	64.7%	3,816	2,469	(1,347)	64.7%	3,816	2,469
Ending Fund Balance	\$ 4,181	\$ 2,701	\$ (1,480)	64.6%	\$ 4,181	\$ 2,701	\$ (1,480)	64.6%	\$ 3,086	\$ 1,881
Contingency									3,086	-

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



Facilities Internal Services Fund

This fund accounts for all the County's building facilities activities. The primary revenue sources are rent and operating expense recovery charges paid by departments for the building space they occupy.

The fund began the year with a beginning fund balance that was greater than budgeted due to deferred spending in the prior year for buildings the County may not need soon and the recognition of the remaining ARPA dollars allocated to the Facilities department. During the quarter, overall revenue was consistent with the budget. Internal Service revenue for the quarter was consistent with the budget. Charges for Services revenue was about sixty seven percent (66.7%) of the estimated budget for the quarter due to timing of projects for the OSU Extension completed last year. Miscellaneous revenue collected for the quarter is over one hundred thirty-six percent (136.4%) of the quarterly budget due to increased interest revenue from investments and energy credits.

For the quarter, operating expenditures were less than the quarterly budget at seventy eight percent (78.4%) of the overall budget. Personnel expenditures for the quarter were sixty seven percent (66.7%) due to vacant positions. Materials and Services expenditures were eighty three percent (82.7%) of the estimated quarterly budget due to timing of repairs and janitorial service payments. No debt payments were due during the quarter. Capital expenditures planned for the quarter were below budget at sixty nine percent (69.2%) due to a hold on improvements to buildings the County may not need in the future.

For the quarter, the fund balance increased by \$0.18 million. This increase was primarily driven by the deferred spending.

The ending fund balance for the fiscal year of \$1.29 million for the year is greater than budgeted and exceeds the desired minimum per fiscal policy.

During the quarter, Brian Harris was hired as a Facilities Technician and Brody Barker was promoted to Lead Technician.

The Facilities department was busy during the quarter with project updates which included starting the Courthouse Electrical Upgrade Project, the Library Patio Renovation Project, completing the repair and refresh to the Library Clock Tower, beginning a substantial clean up and refresh at Emergency Response center for the Sheriff and Search and Rescue team, making progress on correcting the mechanical HVAC deficiencies at the Jail/Public Safety Facility, completing a 20 year Operations Forecast for the new Justice Center, performing some selective improvements at Clover building for OSU Extension, continuing to support the new construction at the Justice Center and procuring Furnishing, Fixtures and Equipment for a Summer move in 2024.

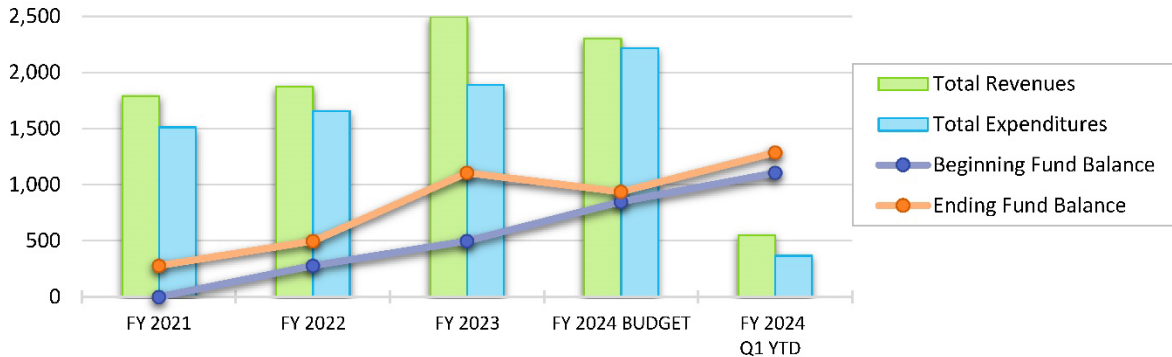


Facilities Internal Services Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

CATEGORY	1ST QUARTER (Jul '23-Sep '23)				FY 2023 YTD (Jul '23-Sep '23)				FOR REFERENCE	
	EST			% RECV'D	3 MO EST	3 MO	3 MO	% RECV'D	BUDGET	FULL YEAR
	BUDGET	ACTUAL	VARIANCE	OR SPENT	BUDGET	ACTUAL	VARIANCE	OR SPENT	FY 2024	ESTIMATE
Revenues										
Internal Service	\$ 530	\$ 530	\$ (0)	100.0%	\$ 530	\$ 530	\$ (0)	100.0%	2,120	2,120
Charges for Services	6	4	(2)	66.7%	6	4	(2)	66.7%	24	24
Miscellaneous	11	15	4	136.4%	11	15	4	136.4%	44	44
Total Revenues	547	549	2	100.4%	547	549	2	100.4%	2,303	2,303
Expenditures										
Personnel	108	72	36	66.7%	108	72	36	66.7%	518	498
Materials & Services	346	286	60	82.7%	346	286	60	82.7%	1,384	1,337
Capital Outlay	13	9	4	69.2%	13	9	4	69.2%	128	140
Debt Service	-	-	-	-	-	-	-	-	185	185
Total Expenditures	467	366	101	78.4%	467	366	101	78.4%	2,215	2,160
Revenues over (under) Expenditures	80	183	103	228.8%	80	183	103	228.8%	88	143
Beginning Fund Balance	848	1,105	257	130.3%	848	1,105	257	130.3%	848	1,105
Ending Fund Balance	\$ 928	\$ 1,288	\$ 360	138.8%	\$ 928	\$ 1,288	\$ 360	138.8%	\$ 936	\$ 1,248
Contingency									936	-

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



Library Fund

This fund accounts for the County's library activities, including the Law Library. The primary revenue source to fund library operations is a portion of the County's general property tax levy (96.0% of total revenue).

The year began with the beginning fund balance being consistent with the budget. Tax collection revenue for the quarter was approximately sixteen percent (16.1%) of the quarterly estimated budget, due to the timing of tax receipts which will be received during the second quarter. During the quarter, no Intergovernmental revenue was received due to the timing of state grant disbursements. Licenses, permits and fees collected for the quarter were four hundred percent (400.00%) due to the receipt of the annual State Court fines during the quarter which also came in higher than expected. Miscellaneous revenue collected for the quarter is about one hundred fifty percent (150.0%) of the quarter budget due to an increase in donations received and interest revenue.

For the quarter, overall Library expenditures are consistent with the estimated quarterly budget at one hundred three percent (102.9%). Personnel expenditures were under budget at eighty seven percent (86.7%) of the estimated budget due to staffing vacancies. Materials and Services expenditures were one hundred eighteen percent (118.1%) of the estimated quarterly budget due to the timing of the annual collection subscription and collection development expenditures.

For the quarter, the fund balance decreased by \$0.33 million due to the timing of the receipt of tax revenue collection later in the year.

The quarter end fund balance of \$420,000 is less than the estimated budget and desired minimum per fiscal policy; however, the primary driver of the shortfall is the timing of tax revenue, and the fund balance is expected to end the year with well over the desired minimum balance.

During the quarter, the library clock repairs were completed. Sean Briscoe began splitting his time as Assistant Library Director by being interim Director at the Museum.

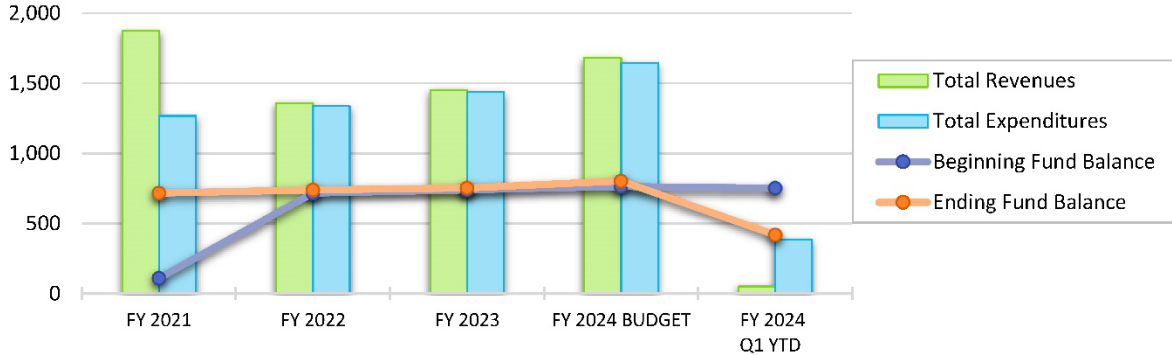


Library Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

CATEGORY	1ST QUARTER (Jul '23-Sep '23)				FY 2023 YTD (Jul '23-Sep '23)				FOR REFERENCE	
	EST BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2024	FULL YEAR ESTIMATE
Revenues										
Taxes	\$ 56	\$ 9	\$ (47)	16.1%	56	\$ 9	\$ (47)	16.1%	\$ 1,604	\$ 1,668
Intergovernmental	3	-	(3)	0.0%	3	-	(3)	0.0%	10	10
Licenses, Permits & Fees	7	28	21	400.0%	7	28	21	400.0%	28	28
Charges for Services	-	1	1		-	1	1		-	-
Miscellaneous	10	15	5	150.0%	10	15	5	150.0%	40	40
Total Revenues	76	53	(23)	69.7%	76	53	(23)	69.7%	1,682	1,746
Expenditures										
Personnel	181	157	24	86.7%	181	157	24	86.7%	870	836
Materials & Services	193	228	(35)	118.1%	193	228	(35)	118.1%	772	764
Total Expenditures	374	385	(11)	102.9%	374	385	(11)	102.9%	1,642	1,600
Revenues over (under) Expenditures										
	(298)	(332)	(34)	111.4%	(298)	(332)	(34)	111.4%	40	146
Beginning Fund Balance	764	752	(12)	98.4%	764	752	(12)	98.4%	764	752
Ending Fund Balance	\$ 466	\$ 420	\$ (46)	90.1%	\$ 466	\$ 420	\$ (46)	90.1%	\$ 804	\$ 898
Contingency									804	-

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



Fairgrounds Fund

This fund accounts for the activities of the Fairgrounds. Primary continuing revenue sources for the Fairgrounds come from transient room taxes (TRT), facility use, and a transfer from the General Fund. The fiscal year 2024 budget also includes continued spenddown of approximately \$1.43 million in one-time intergovernmental grants for capital projects.

The fund started the year with a beginning fund balance slightly higher than budgeted due to an increase in transient room tax during the prior fiscal year. During the quarter, overall revenue was seventy-one percent (71.0%) of the quarter budget. No tax revenue was received or budgeted for the quarter. Intergovernmental revenue, which accounts for revenue from grants expended for capital projects, is below budget, at forty-five percent (45.1%) of the estimated quarter budget due re-prioritizing dollars to revenue-generating projects instead of completing the original list. Transfers and Interfund revenue collected are consistent with the budget for the quarter. Licenses, Permits, and Fees collected for the quarter were less than \$500 resulting in a rounding down to zero. Charges for Services were one hundred seventy five percent (175.0%) of the estimated budget due to the timing of event revenue from the Roundup Horse Races and County Fair. Miscellaneous revenue was seventy eight percent (77.6%) of the budget for the quarter due to the timing of donations received.

For the quarter, overall operating expenditures were consistent with the estimated quarter budget. Personnel expenditures are greater than the expected budget at one hundred fourteen percent (114.0%) due to extra help needed during the Roundup Horse Races and County Fair. Materials and Services expenditures are consistent with the budget estimated for the quarter. Capital outlay for the quarter is seventy-one percent (71.3%) of the estimated quarter budget due to the timing of equipment purchases and the availability of contractors to complete the capital projects which are anticipated to be completed later in the year.

For the quarter, the fund balance increased by \$0.04 million, significantly less than budgeted, due to the timing of grant revenue recognition for eligible capital projects that will not be completed until later in the year.

The ending fund balance of \$0.45 million for the year is less than budgeted 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.

During the quarter, the Fairgrounds put on several very successful events including the Crooked River Roundup Horse Races and the Crook County Fair including a concert with Neal McCoy.

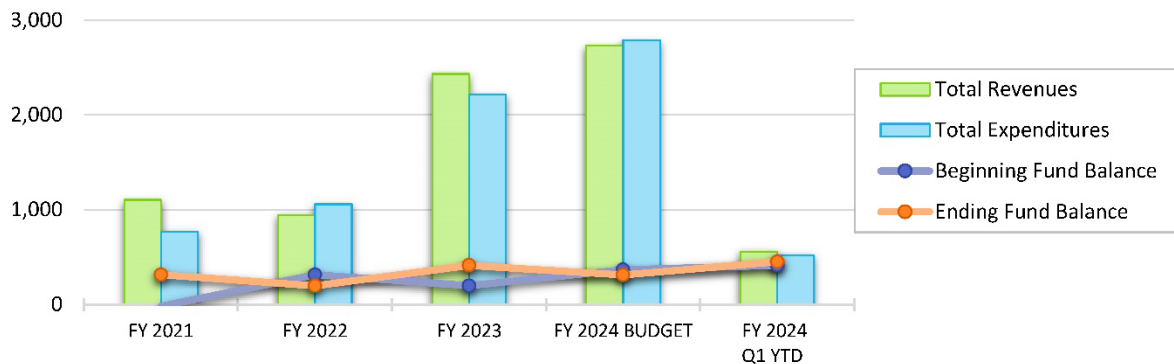


Fairgrounds Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

CATEGORY	1ST QUARTER (Jul '23-Sep '23)				FY 2023 YTD (Jul '23-Sep '23)				FOR REFERENCE	
	EST BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2024	FULL YEAR ESTIMATE
Revenues										
Taxes	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ 220	\$ 220
Intergovernmental	448	202	(246)	45.1%	448	202	(246)	45.1%	1,792	1,431
Transfers and Interfund	246	250	4	101.6%	246	250	4	101.6%	378	378
Licenses, Permits & Fees	1	0	(1)	0.0%	1	0	(1)	0.0%	3	3
Charges for Services	36	63	27	175.0%	36	63	27	175.0%	143	143
Miscellaneous	49	38	(11)	77.6%	49	38	(11)	77.6%	195	195
Total Revenues	780	554	(226)	71.0%	780	554	(226)	71.0%	2,731	2,370
Expenditures										
Personnel	86	98	(12)	114.0%	86	98	(12)	114.0%	412	397
Materials & Services	341	355	(14)	104.1%	341	355	(14)	104.1%	631	616
Capital Outlay	87	62	25	71.3%	87	62	25	71.3%	1,743	1,370
Total Expenditures	514	515	(1)	100.2%	514	515	(1)	100.2%	2,786	2,383
Revenues over (under) Expenditures	266	39	(227)	14.7%	266	39	(227)	14.7%	(55)	(13)
Beginning Fund Balance	365	412	47	112.9%	365	412	47	112.9%	365	412
Ending Fund Balance	\$ 631	\$ 451	\$ (180)	71.5%	\$ 631	\$ 451	\$ (180)	71.5%	\$ 310	\$ 399
Contingency									310	-

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



Airport Fund

This fund accounts for the operations of the Central Oregon Helibase building and grant-funded improvement 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 primary revenue sources are intergovernmental grant revenues for specific projects in addition to rent payments from leased hangars and the Forest Service for the Central Oregon Helibase.

The fund began the year with a beginning fund balance greater than budgeted due to the timing of capital projects covered by grant funds being pushed to this fiscal year. During the quarter, revenue was one hundred twenty-five percent (124.6%) of the quarterly estimated budget due to the increase in interest revenue. Intergovernmental revenue from grants was not expected or received in the first quarter. Charges for Services revenue from leases was consistent with the budget for the quarter. Miscellaneous revenue received for the quarter was significantly higher than budgeted due to interest income on the fund balance resulting from sale of property to the County last year.

For the quarter, overall expenditures were sixty five percent (64.5%) of the estimated budget. Materials and Services expenditures were fifty one percent (51.2%) of the budget due to timing of expenditures for the runway/apron and hangar projects. Capital Outlay was sixty eight percent (67.5%) of the budget for the quarter and included the purchase of a hangar. Timing of the runway/apron and hangar grant projects are behind schedule. No debt payments were due or paid during the quarter.

For the quarter, the fund balance decreased by \$0.16 million due to covering expenses that have not been reimbursed by grants funds yet.

The ending fund balance for the quarter of \$1.98 million is more than budgeted and meets the desired minimum per fiscal policy.

During the quarter, the airport was awarded a \$450,000 grant from the Federal Aviation Administration for runway 15-22. The airport continued the planning and engineering work for the new grant funded T-hangar project and executed the new lease for the FBO (fixed-based operator) at the airport to provide fueling and other services as included in the business plan finalized last quarter.

Additionally, the airport leases were updated, and a new lease policy completed with the assistance of the County's legal counsel.

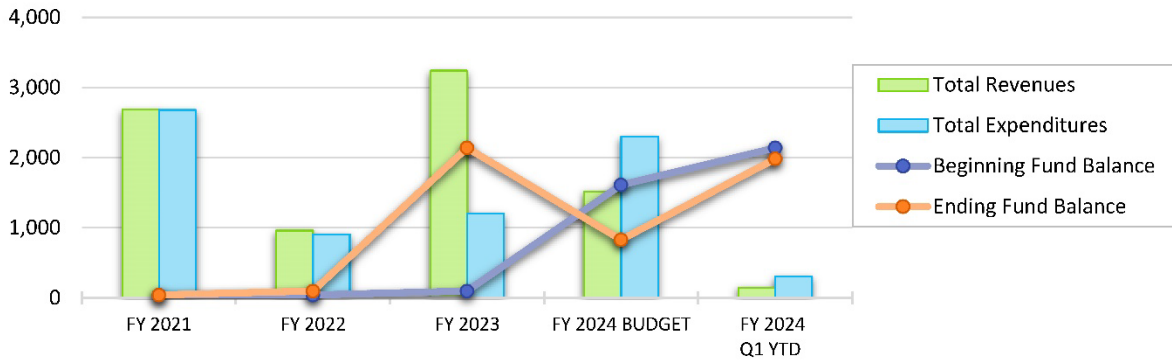


Airport Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

CATEGORY	1ST QUARTER (Jul '23-Sep '23)				FY 2023 YTD (Jul '23-Sep '23)				FOR REFERENCE	
	EST			% RECVD	3 MO EST	3 MO	3 MO	% RECVD	BUDGET	FULL YEAR
	BUDGET	ACTUAL	VARIANCE	OR SPENT	BUDGET	ACTUAL	VARIANCE	OR SPENT	FY 2024	ESTIMATE
Revenues										
Intergovernmental	\$ -	\$ -	\$ -		-	-	-		\$ 1,044	\$ 1,044
Charges for Services	112	117	5	104.5%	112	117	5	104.5%	448	448
Miscellaneous	6	30	24	500.0%	6	30	24	500.0%	25	25
Total Revenues	118	147	29	124.6%	118	147	29	124.6%	1,517	1,517
Expenditures										
Materials & Services	86	44	42	51.2%	86	44	42	51.2%	344	335
Capital Outlay	385	260	125	67.5%	385	260	125	67.5%	1,540	1,300
Debt Service										
Principal	-	-	-		-	-	-		166	166
Interest	-	-	-		-	-	-		247	247
Total Expenditures	471	304	167	64.5%	471	304	167	64.5%	2,297	2,048
Revenues over (under) Expenditures	(353)	(157)	196	44.5%	(353)	(157)	196	44.5%	(780)	(531)
Beginning Fund Balance	1,610	2,139	529	132.9%	1,610	2,139	529	132.9%	1,610	2,139
Ending Fund Balance	\$ 1,257	\$ 1,982	\$ 725	157.7%	\$ 1,257	\$ 1,982	\$ 725	157.7%	\$ 830	\$ 1,608
Contingency									830	-

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



Capital Asset Reserve Fund

This fund accounts for funds held in reserve by the County with no limitation to its use.

The beginning fund balance was consistent with the budget. Intergovernmental revenue for a loan repayment was received as budgeted for the quarter. Miscellaneous revenue was slightly higher than budgeted for the quarter due to strategic investment of reserve funds and interest rate increases.

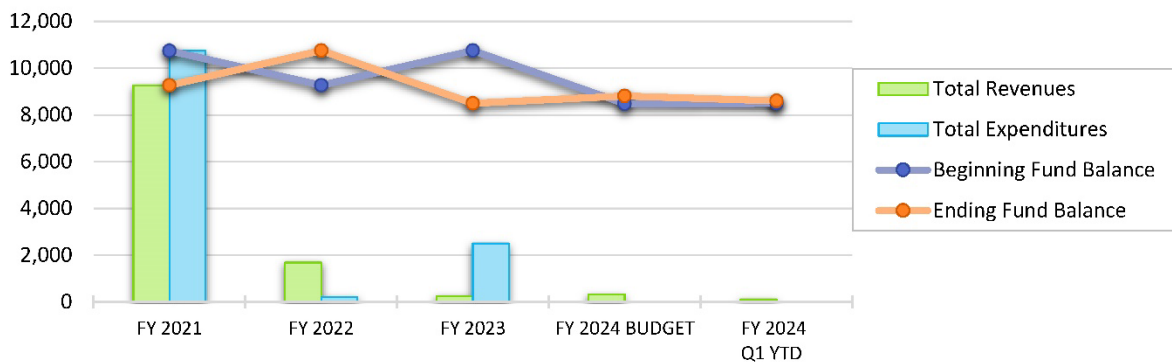
The fund balance increased \$0.10 million during the quarter.

The quarter end fund balance of \$8.60 million is consistent with budget and exceeds fiscal policy requirements.

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

CATEGORY	1ST QUARTER (Jul '23-Sep '23)				FY 2023 YTD (Jul '23-Sep '23)				FOR REFERENCE	
	EST BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2024	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ 23	\$ 23	\$ 0	100.0%	23	\$ 23	\$ 0	100.0%	\$ 23	\$ 23
Miscellaneous	75	80	5	106.7%	75	80	5	106.7%	300	747
Total Revenues	98	103	5	105.1%	98	103	5	105.1%	323	770
Expenditures										
Total Expenditures	-	-	-		-	-	-		-	-
Revenues over (under) Expenditures	98	103	5	105.1%	98	103	5	105.1%	323	770
Beginning Fund Balance	8,481	8,496	15	100.2%	8,481	8,496	15	100.2%	8,481	8,496
Ending Fund Balance	\$ 8,579	\$ 8,599	\$ 20	100.2%	\$ 8,579	\$ 8,599	\$ 20	100.2%	\$ 8,804	\$ 9,266
Contingency									8,804	-

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



Capital Projects Fund (formerly the Justice Center Capital Project Fund)

The Capital Projects Fund, renamed from the Justice Center Capital Project Fund to reflect the activity more accurately, accounts for the Justice Center, Courthouse, and other capital project activities.

Construction remains on budget for the Justice Center; however, the project is behind schedule due to construction supply shortages and remains projected to be completed by mid-Spring 2024. During the quarter internal framing continued and some outer walls began going up.

The beginning fund balance was \$2.57 million less than anticipated due to the timing of construction draws at year end and a delay in expected revenue from the State. During the quarter, revenue consistent with the estimated quarter budget was received from interest and gains on investment maturities as well as a transfer from the Road Department to complete the Juniper Canyon Access Study. Intergovernmental revenue consisting of funding from the Oregon Justice Department is not anticipated until later in fiscal year 2024 due to the timing of the bonds that must be sold by the state.

In the first quarter, overall expenditures were consistent with the estimated quarter budget at ninety six percent (95.6%).

The quarter-end fund balance of \$20.69 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.

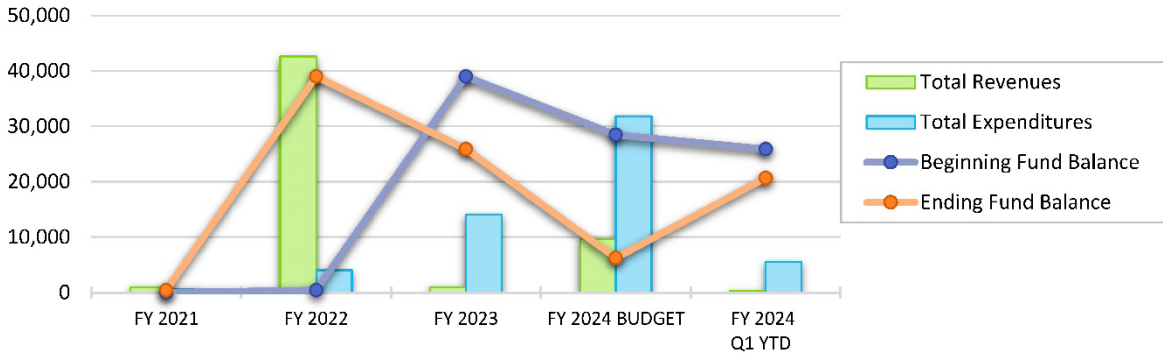
FY 2024 BUDGET VS. ACTUAL, amounts in thousands

CATEGORY	1ST QUARTER (Jul '23-Sep '23)				FY 2023 YTD (Jul '23-Sep '23)				FOR REFERENCE	
	EST BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2024	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ 9,136	\$ -
Transfers and Interfund	150	150	-	100.00%	150	150	-	100.00%	150	150
Miscellaneous	165	177	12	107.3%	165	177	12	107.3%	330	345
Total Revenues	315	327	12	103.8%	315	327	12	103.8%	9,616	495
Expenditures										
Personnel	11	11	0	100.0%	11	11	0	100.0%	160	57
Materials and Services	132	132	(0)	100.0%	132	132	(0)	100.0%	529	529
Comm Dev Building	-	-	-		-	-	-		1,000	-
Courthouse	-	1	(1)		-	1	(1)		1,700	1,700
Juniper Canyon Access	-	-	-		-	-	-		150	150
Justice Center	5,660	5,404	256	95.5%	5,660	5,404	256	95.5%	28,300	34,800
Total Expenditures	5,803	5,547	256	95.6%	5,803	5,547	256	95.6%	31,839	37,236
Revenues over (under) Expenditures	(5,488)	(5,221)	267	95.1%	(5,488)	(5,221)	267	95.1%	(22,223)	(36,741)
Beginning Fund Balance	28,482	25,913	(2,569)	91.0%	28,482	25,913	(2,569)	91.0%	28,482	25,913
Ending Fund Balance	\$ 22,994	\$ 20,692	\$ (2,302)	90.0%	\$ 22,994	\$ 20,692	\$ (2,302)	90.0%	\$ 6,259	\$ (10,828)
Contingency									6,259	-



CAPITAL PROJECTS FUND
Revenues and Expenditures, Actuals and Budgeted

Amounts in thousands



Other Non-Major Funds

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

Crooked River Watershed Fund – consolidated to general fund at the end of fiscal year 2023

Mental Health Fund – consolidated to general fund at the end of fiscal year 2023

Veterans Services Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

CATEGORY	1ST QUARTER (Jul '23-Sep '23)				FY 2023 YTD (Jul '23-Sep '23)				FOR REFERENCE	
	EST			% RECV'D	3 MO EST	3 MO	3 MO	% RECV'D	BUDGET	FULL YEAR
	BUDGET	ACTUAL	VARIANCE	OR SPENT	BUDGET	ACTUAL	VARIANCE	OR SPENT	FY 2024	ESTIMATE
Revenues										
Intergovernmental	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ 91	\$ 91
Transfers and Interfund	161	161	-	100.0%	161	161	-	100.0%	161	161
Miscellaneous	1	2	1	200.0%	1	2	1	200.0%	3	3
Total Revenues	162	163	1	100.6%	162	163	1	100.6%	255	255
Expenditures										
Personnel	37	18	19	48.6%	37	18	19	48.6%	178	172
Materials & Services	26	17	9	65.4%	26	17	9	65.4%	102	101
Total Expenditures	63	35	28	55.6%	63	35	28	55.6%	280	273
Revenues over (under) Expenditures	99	129	30	130.3%	99	129	30	130.3%	(25)	(18)
Beginning Fund Balance	123	110	(13)	89.4%	123	110	(13)	89.4%	123	110
Ending Fund Balance	\$ 222	\$ 239	\$ 17	107.7%	\$ 222	\$ 239	\$ 17	107.7%	\$ 98	\$ 92
Contingency									98	-

Weed Control Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

CATEGORY	1ST QUARTER (Jul '23-Sep '23)				FY 2023 YTD (Jul '23-Sep '23)				FOR REFERENCE	
	EST			% RECV'D	3 MO EST	3 MO	3 MO	% RECV'D	BUDGET	FULL YEAR
	BUDGET	ACTUAL	VARIANCE	OR SPENT	BUDGET	ACTUAL	VARIANCE	OR SPENT	FY 2024	ESTIMATE
Revenues										
Intergovernmental	\$ -	\$ 7	\$ 7		\$ -	\$ 7	\$ 7		\$ -	\$ 7
Transfers and Interfund	-	10	10		-	10	10		-	10
Licenses, Permits & Fees	18	-	(18)	0.0%	18	-	(18)	0.0%	200	185
Miscellaneous	1	2	1	200.0%	1	2	1	200.0%	5	5
Total Revenues	19	19	(0)	100.0%	19	19	(0)	100.0%	205	207
Expenditures										
Personnel	40	55	(15)	137.5%	40	55	(15)	137.5%	192	186
Materials & Services	28	14	14	50.0%	28	14	14	50.0%	110	107
Total Expenditures	68	69	(1)	101.5%	68	69	(1)	101.5%	302	293
Revenues over (under) Expenditures	(49)	(50)	(1)	102.0%	(49)	(50)	(1)	102.0%	(97)	(86)
Beginning Fund Balance	217	254	37	117.1%	217	254	37	117.1%	217	254
Ending Fund Balance	\$ 168	\$ 204	\$ 36	121.4%	\$ 168	\$ 204	\$ 36	121.4%	\$ 120	\$ 168
Contingency									120	-



Risk Management Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

CATEGORY	1ST QUARTER (Jul '23-Sep '23)				FY 2023 YTD (Jul '23-Sep '23)				FOR REFERENCE	
	EST BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2024	FULL YEAR ESTIMATE
Revenues										
Internal Service	\$ 13	\$ 13	\$ (0)	100.0%	\$ 13	\$ 13	\$ (0)	100.0%	\$ 52	\$ 52
Transfers and Interfund	150	150	-	100.0%	150	150	-	100.0%	150	150
Total Revenues	163	163	(0)	100.0%	163	163	(0)	100.0%	202	202
Expenditures										
Materials & Services	-	-	-	-	-	-	-	-	152	146
Total Expenditures	-	-	-	-	-	-	-	-	152	146
Revenues over (under) Expenditures	163	163	(0)	100.0%	163	163	(0)	100.0%	50	56
Beginning Fund Balance	-	-	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ 163	\$ 163	\$ (0)	100.0%	\$ 163	\$ 163	\$ (0)	100.0%	\$ 50	\$ 56
Contingency									50	-

GO Debt Service Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

CATEGORY	1ST QUARTER (Jul '23-Sep '23)				FY 2023 YTD (Jul '23-Sep '23)				FOR REFERENCE	
	EST BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2024	FULL YEAR ESTIMATE
Revenues										
Taxes	\$ 20	\$ 4	\$ (16)	20.0%	\$ 20	\$ 4	\$ (16)	20.0%	\$ 578	\$ 578
Total Revenues	20	4	(16)	20.0%	20	4	(16)	20.0%	578	578
Expenditures										
Debt Service										
Principal	-	-	-	-	-	-	-	-	135	135
Interest	-	-	-	-	-	-	-	-	461	461
Total Expenditures	-	-	-	-	-	-	-	-	596	596
Revenues over (under) Expenditures	20	4	(16)	20.0%	20	4	(16)	20.0%	(18)	(18)
Beginning Fund Balance	18	23	5	127.8%	18	23	5	127.8%	18	23
Ending Fund Balance	\$ 38	\$ 27	\$ (11)	71.1%	\$ 38	\$ 27	\$ (11)	71.1%	\$ -	\$ 5

Special Transportation Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

CATEGORY	1ST QUARTER (Jul '23-Sep '23)				FY 2023 YTD (Jul '23-Sep '23)				FOR REFERENCE	
	EST BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2024	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ 108	\$ 330	\$ 222	305.6%	\$ 108	\$ 330	\$ 222	305.6%	\$ 431	\$ 431
Miscellaneous	4	9	5	225.0%	4	9	5	225.0%	15	15
Total Revenues	112	339	227	302.7%	112	339	227	302.7%	446	446
Expenditures										
Materials & Services	-	-	-	-	-	-	-	-	800	768
Total Expenditures	-	-	-	-	-	-	-	-	800	768
Revenues over (under) Expenditures	112	339	227	302.7%	112	339	227	302.7%	(354)	(322)
Beginning Fund Balance	754	772	18	102.4%	754	772	18	102.4%	754	772
Ending Fund Balance	\$ 866	\$ 1,110	\$ 244	128.2%	\$ 866	\$ 1,110	\$ 244	128.2%	\$ 400	\$ 450
Contingency									400	-



Title III Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

CATEGORY	1ST QUARTER (Jul '23-Sep '23)				FY 2023 YTD (Jul '23-Sep '23)				FOR REFERENCE	
	EST BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2024	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ 100	\$ 100
Miscellaneous	5	5	0	100.0%	5	5	0	100.0%	18	18
Total Revenues	5	5	0	100.0%	5	5	0	100.0%	118	118
Expenditures										
Materials & Services	35	30	5	85.7%	35	30	5	85.7%	705	677
Total Expenditures	35	30	5	85.7%	35	30	5	85.7%	705	677
Revenues over (under) Expenditures	(30)	(25)	5	83.3%	(30)	(25)	5	83.3%	(587)	(559)
Beginning Fund Balance	587	589	2	100.3%	587	589	2	100.3%	587	589
Ending Fund Balance	\$ 557	\$ 564	\$ 7	101.3%	\$ 557	\$ 564	\$ 7	101.3%	\$ -	\$ 30

Crook County School Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

CATEGORY	1ST QUARTER (Jul '23-Sep '23)				FY 2023 YTD (Jul '23-Sep '23)				FOR REFERENCE	
	EST BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2024	FULL YEAR ESTIMATE
Revenues										
Taxes	\$ 130	\$ 130	\$ 0	100.0%	\$ 130	\$ 130	\$ 0	100.0%	\$ 140	\$ 130
Intergovernmental	-	-	-		-	-	-		330	330
Total Revenues	130	130	0	100.0%	130	130	0	100.0%	470	460
Expenditures										
Special Payment	130	130	(0)	100.0%	130	130	(0)	100.0%	470	130
Total Expenditures	130	130	(0)	100.0%	130	130	(0)	100.0%	470	130
Revenues over (under) Expenditures	-	-	-		-	-	-		-	330
Beginning Fund Balance	-	-	-		-	-	-		-	-
Ending Fund Balance	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ 330

Video Lottery Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

CATEGORY	1ST QUARTER (Jul '23-Sep '23)				FY 2023 YTD (Jul '23-Sep '23)				FOR REFERENCE	
	EST BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2024	FULL YEAR ESTIMATE
Revenues										
Intergovernmental	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ 255	\$ 255
Miscellaneous	3	1	(2)	33.3%	3	1	(2)	33.3%	10	10
Total Revenues	3	1	(2)	33.3%	3	1	(2)	33.3%	265	265
Expenditures										
Materials & Services	51	51	(0)	100.0%	51	51	(0)	100.0%	102	102
Transfers	325	325	-	100.0%	325	325	-	100.0%	453	453
Total Expenditures	376	376	(0)	100.0%	376	376	(0)	100.0%	555	555
Revenues over (under) Expenditures	(373)	(376)	(3)	100.8%	(373)	(376)	(3)	100.8%	(290)	(290)
Beginning Fund Balance	426	424	(2)	99.5%	426	424	(2)	99.5%	426	424
Ending Fund Balance	\$ 53	\$ 48	\$ (5)	90.6%	\$ 53	\$ 48	\$ (5)	90.6%	\$ 136	\$ 134
Contingency									136	-



Community College Education Center Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

CATEGORY	1ST QUARTER (Jul '23-Sep '23)				FY 2023 YTD (Jul '23-Sep '23)				FOR REFERENCE	
	EST			% RECV'D	3 MO EST	3 MO	3 MO	% RECV'D	BUDGET	FULL YEAR
	BUDGET	ACTUAL	VARIANCE	OR SPENT	BUDGET	ACTUAL	VARIANCE	OR SPENT	FY 2024	ESTIMATE
Revenues										
Intergovernmental	\$ 25	\$ 25	\$ -	100.0%	\$ 25	\$ 25	\$ -	100.0%	\$ 25	\$ 25
Transfers and Interfund	25	25	-	100.0%	25	25	-	100.0%	25	25
Miscellaneous	1	2	1	200.0%	1	2	1	200.0%	5	5
Total Revenues	51	52	1	102.0%	51	52	1	102.0%	55	55
Expenditures										
Special Payment	-	-	-		-	-	-		75	75
Total Expenditures	-	-	-		-	-	-		75	75
Revenues over (under) Expenditures	51	52	1	102.0%	51	52	1	102.0%	(20)	(20)
Beginning Fund Balance	182	183	1	100.5%	182	183	1	100.5%	182	183
Ending Fund Balance	\$ 233	\$ 235	\$ 2	100.9%	\$ 233	\$ 235	\$ 2	100.9%	\$ 162	\$ 163
Contingency									162	-

Tourism Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

CATEGORY	1ST QUARTER (Jul '23-Sep '23)				FY 2023 YTD (Jul '23-Sep '23)				FOR REFERENCE	
	EST			% RECV'D	3 MO EST	3 MO	3 MO	% RECV'D	BUDGET	FULL YEAR
	BUDGET	ACTUAL	VARIANCE	OR SPENT	BUDGET	ACTUAL	VARIANCE	OR SPENT	FY 2024	ESTIMATE
Revenues										
Taxes	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ 30	\$ 30
Miscellaneous	-	1	1		-	1	1		1	1
Total Revenues	-	1	1		-	1	1		31	31
Expenditures										
Materials & Services	2	2	(0)	100.0%	2	2	(0)	100.0%	5	5
Total Expenditures	2	2	(0)	100.0%	2	2	(0)	100.0%	5	5
Revenues over (under) Expenditures	(2)	(2)	0	100.0%	(2)	(2)	0	100.0%	26	26
Beginning Fund Balance	90	94	4	104.4%	90	94	4	104.4%	90	94
Ending Fund Balance	\$ 88	\$ 92	\$ 4	104.5%	\$ 88	\$ 92	\$ 4	104.5%	\$ 116	\$ 120
Contingency									116	-

Taylor Grazing Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

CATEGORY	1ST QUARTER (Jul '23-Sep '23)				FY 2023 YTD (Jul '23-Sep '23)				FOR REFERENCE	
	EST			% RECV'D	3 MO EST	3 MO	3 MO	% RECV'D	BUDGET	FULL YEAR
	BUDGET	ACTUAL	VARIANCE	OR SPENT	BUDGET	ACTUAL	VARIANCE	OR SPENT	FY 2024	ESTIMATE
Revenues										
Intergovernmental	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ 4	\$ 4
Total Revenues	-	0	0		-	0	0		4	4
Expenditures										
Materials & Services	-	-	-		-	-	-		37	36
Total Expenditures	-	-	-		-	-	-		37	36
Revenues over (under) Expenditures	-	0	0		-	0	0		(33)	(32)
Beginning Fund Balance	33	41	8	124.2%	33	41	8	124.2%	33	41
Ending Fund Balance	\$ 33	\$ 42	\$ 9	127.3%	\$ 33	\$ 42	\$ 9	127.3%	\$ -	\$ 9



Surveyor Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

CATEGORY	1ST QUARTER (Jul '23-Sep '23)				FY 2023 YTD (Jul '23-Sep '23)				FOR REFERENCE	
	EST BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2024	FULL YEAR ESTIMATE
Revenues										
Licenses, Permits & Fees	\$ 20	\$ 12	\$ (8)	60.0%	\$ 20	\$ 12	\$ (8)	60.0%	\$ 80	\$ 80
Miscellaneous	1	2	1	200.0%	1	2	1	200.0%	5	5
Total Revenues	21	14	(7)	66.7%	21	14	(7)	66.7%	85	85
Expenditures										
Materials & Services	29	5	24	17.2%	29	5	24	17.2%	116	112
Total Expenditures	29	5	24	17.2%	29	5	24	17.2%	116	112
Revenues over (under) Expenditures	(8)	9	17	-112.5%	(8)	9	17	-112.5%	(31)	(27)
Beginning Fund Balance	166	182	16	109.6%	166	182	16	109.6%	166	182
Ending Fund Balance	\$ 158	\$ 191	\$ 33	120.9%	\$ 158	\$ 191	\$ 33	120.9%	\$ 135	\$ 155
Contingency									135	-

Clerk Special Revenue Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

CATEGORY	1ST QUARTER (Jul '23-Sep '23)				FY 2023 YTD (Jul '23-Sep '23)				FOR REFERENCE	
	EST BUDGET	ACTUAL	VARIANCE	% RECV'D OR SPENT	3 MO EST BUDGET	3 MO ACTUAL	3 MO VARIANCE	% RECV'D OR SPENT	BUDGET FY 2024	FULL YEAR ESTIMATE
Revenues										
Transfers and Interfund	\$ 3	\$ 2	\$ (1)	66.7%	\$ 3	\$ 2	\$ (1)	66.7%	\$ 10	\$ 10
Licenses, Permits & Fees	5	4	(1)	80.0%	5	4	(1)	80.0%	18	18
Miscellaneous	1	2	1	200.0%	1	2	1	200.0%	4	4
Total Revenues	9	8	(1)	88.9%	9	8	(1)	88.9%	32	32
Expenditures										
Notary	3	1	2	33.3%	3	1	2	33.3%	26	25
Recording	-	-	-	-	-	-	-	-	115	111
Archive	2	2	(0)	100.0%	2	2	(0)	100.0%	77	74
Total Expenditures	5	3	2	60.0%	5	3	2	60.0%	218	210
Revenues over (under) Expenditures	4	4	0	100.0%	4	4	0	100.0%	(186)	(178)
Beginning Fund Balance	221	240	19	108.6%	221	240	19	108.6%	221	239
Ending Fund Balance	\$ 225	\$ 244	\$ 19	108.4%	\$ 225	\$ 244	\$ 19	108.4%	\$ 35	\$ 61
Contingency									35	-



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 out of
- 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, 2024, is projected to total \$1,901. During the subsequent five fiscal years, the debt per capita is projected to decline to \$1,619 by June 30, 2029.

Description	Fund(s)	Original Amount	Annual Payment FY 2024	Interest Rate	Maturity
GO Bonds Series 2017	GO Debt Service	10,000,000	595,600	3.72%	2043
Full Faith & Credit 2017	Facilities	3,635,000	182,600	3.83%	2057
Full Faith & Credit 2018	Airport	6,080,000	387,774	4.30%	2046
GO Bonds Series 2022	GO Debt Service	33,698,310	-	5.00%	2046

Total County Debt **53,413,310** **1,165,974**

Description	Outstanding balance fiscal year ending June 30					
	2024	2025	2026	2027	2028	2029
GO Bonds Series 2017	9,425,000	9,270,000	9,090,000	8,885,000	8,650,000	8,380,000
Full Faith & Credit 2017	3,315,000	3,265,000	3,215,000	3,160,000	3,105,000	3,045,000
Full Faith & Credit 2018	5,490,000	5,330,000	5,165,000	4,990,000	4,815,000	4,630,000
GO Bonds Series 2022	33,698,310	33,698,310	33,698,310	33,698,310	33,271,360	32,759,789
Total County Debt	51,928,310	51,563,310	51,168,310	50,733,310	49,841,360	48,814,789
Population	27,315	27,861	28,418	28,987	29,566	30,158
Debt per capita	1,901	1,851	1,801	1,750	1,686	1,619

