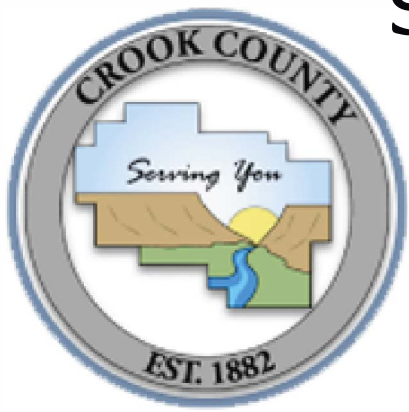




Second Quarter Report

Period Ending December 31, 2023



Crook County

Oregon

December 31, 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 second quarter ended December 31, 2023. The report includes comparisons of actual to budgeted amounts, a County-wide summary of beginning fund balance, current period resources and expenditures, and the ending fund balance for all funds. The financial information presented is unaudited and any significant adjustments are noted.

A project-to-date summary for the spending of the American Rescue Plan Act funds received by the County can be found on the second to last page.

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., fifty percent (50%) of the fiscal year amount for the first half of the year. 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

- County Administration
 - Recognized employees with comparable experience as of their hire date with vacation accrual adjustments beginning in January
- Assessor's Office
 - Completed data entry, valuation models, and error checking to certify the tax roll
- Finance
 - Completed the consolidation of the Chart of Accounts and began work on implementation of the new Enterprise Resource Program (ERP)
- Fairgrounds
 - Several construction projects were completed including the new Horse Stall Barn, expansion of the Grizzly Mountain Pavilion, re-roofing of Stall Barns 2 and 3, upgrades to the Pioneer Hall Bathroom, and security camera installation.



- Human Resources
 - Began gathering data for a County-wide compensation study
 - Began request for proposals for a new Human Resources Information System
- Information Technology
 - Hired a Chief Information Officer as outlined in the IT Strategic Roadmap
- Justice Center
 - Exterior walls and remaining windows began going up with finishing beginning on the interior.
- Library
 - Received sponsorships to bring Crook County a performance by the Glen Miller Orchestra in March
- Sheriff's Office
 - Hired one new employee in the corrections division to fill one of the vacancies
 - Continued to 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 \$78.71 million fund balance. During the quarter, the County received \$22.72 million in revenue, had operating expenditures of \$11.45 million, invested \$6.5 million in capital, and made debt service payments of \$0.41 million. The County's ending combined fund balance totals \$83.06 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 December 31, 2023

Information for the October 1, 2023 – December 31, 2023 quarter only

Crook County

Totals rolled up from all County funds

Quarter Ended December 2023

Information for the October 1, 2023 - December 31, 2023 quarter only

| FUND | BEGINNING | | | | | | | ENDING FUND BALANCE |
|------------------------------|-----------------|---------------|--------------------|---------------|-------------------|-----------------|-----------------------|---------------------------|
| | FUND BALANCE | REVENUE | TOTAL RESOURCES | EXPENDITURES | CAPITAL OUTLAY | DEBT SERVICE | TOTAL EXPENDITURES | |
| General Fund | \$ 5,592 | \$ 6,282 | \$ 11,874 | \$ 2,764 | \$ - | \$ - | \$ 2,764 | \$ 9,110 |
| Road Fund | 15,427 | 1,059 | 16,486 | 801 | 24 | - | 824 | 15,662 |
| Sheriff's Office Fund | 1,904 | 8,597 | 10,502 | 2,875 | 354 | - | 3,230 | 7,272 |
| Community Development | 10,487 | 655 | 11,142 | 939 | - | - | 939 | 10,203 |
| Landfill | 5,625 | 753 | 6,378 | 452 | - | - | 452 | 5,926 |
| Health & Human Services Fund | 2,610 | 1,299 | 3,909 | 1,925 | - | - | 1,925 | 1,985 |
| Facilities | 1,304 | 553 | 1,858 | 371 | 47 | 67 | 486 | 1,372 |
| Library | 420 | 1,502 | 1,921 | 354 | - | - | 354 | 1,567 |
| Fairgrounds | 451 | 231 | 682 | 184 | 21 | - | 205 | 477 |
| Airport | 2,242 | 283 | 2,525 | 355 | (0) | 116 | 471 | 2,054 |
| Weed Control | 204 | 66 | 270 | 93 | - | - | 93 | 177 |
| Veterans Services | 239 | 2 | 241 | 32 | - | - | 32 | 209 |
| Capital Asset Reserve Fund | 8,794 | 540 | 9,334 | - | - | - | - | 9,334 |
| Capital Projects Fund | 20,692 | 98 | 20,790 | 246 | 6,051 | - | 6,297 | 14,493 |
| Other Non-Major Funds | | | | | | | | |
| Clerk Special Revenue Fund | 244 | 8 | 252 | 8 | - | - | 8 | 244 |
| Comm College Edu Center Fund | 235 | 2 | 237 | - | - | - | - | 237 |
| Crook County School Fund | - | - | - | - | - | - | - | - |
| Debt Service Funds | 27 | 562 | 589 | - | - | 230 | 230 | 359 |
| Risk Management Fund | 163 | 13 | 176 | - | - | - | - | 176 |
| Special Transportation Fund | 1,110 | 109 | 1,219 | - | - | - | - | 1,219 |
| Surveyor | 191 | 16 | 207 | 13 | - | - | 13 | 194 |
| Taylor Grazing Fund | 42 | 0 | 42 | - | - | - | - | 42 |
| Title III Fund | 564 | 6 | 570 | 10 | - | - | 10 | 560 |
| Tourism Fund | 92 | 13 | 106 | - | - | - | - | 106 |
| Video Lottery Fund | 48 | 68 | 116 | 28 | - | - | 28 | 88 |
| COUNTY TOTAL | 78,708 | 22,717 | 101,425 | 11,451 | 6,496 | 414 | 18,361 | 83,064 |

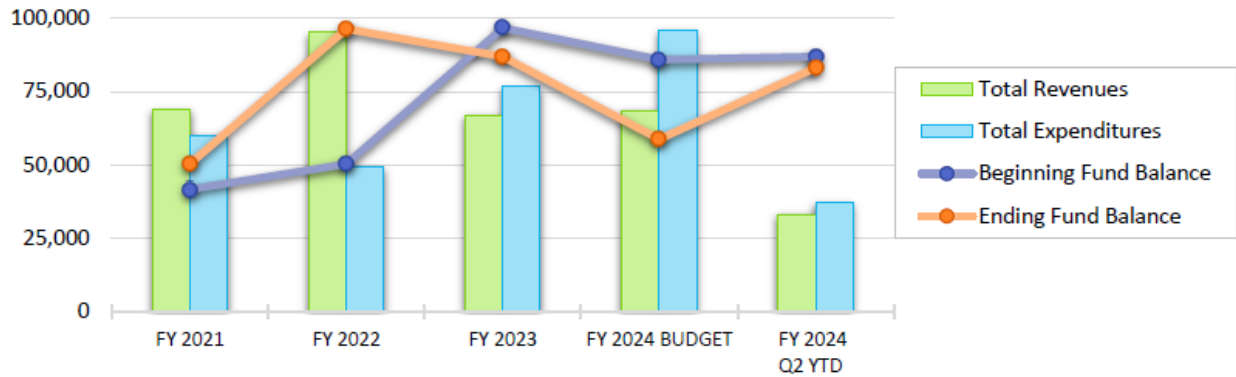


Crook County
Totals rolled up from all County funds

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

| CATEGORY | 2ND QUARTER (Oct '23-Dec '23) | | | | FY 2023 YTD (Jul '23-Dec '23) | | | | FOR REFERENCE | |
|---|-------------------------------|------------------|-----------------|------------------|-------------------------------|------------------|-----------------|------------------|------------------|--------------------|
| | EST BUDGET | ACTUAL | VARIANCE | % REC'D OR SPENT | 6 MO EST BUDGET | 6 MO ACTUAL | 6 MO VARIANCE | % REC'D OR SPENT | BUDGET FY 2024 | FULL YEAR ESTIMATE |
| Revenues | | | | | | | | | | |
| Taxes | \$ 13,168 | \$ 13,722 | \$ 554 | 104.2% | \$ 13,701 | \$ 14,189 | \$ 488 | 103.6% | \$ 15,223 | \$ 16,372 |
| Intergovernmental | 8,201 | 3,839 | (4,362) | 46.8% | 16,402 | 7,718 | (8,684) | 47.1% | 32,803 | 23,343 |
| Internal Service | 1,791 | 1,791 | (0) | 100.0% | 3,582 | 3,582 | (0) | 100.0% | 7,164 | 7,164 |
| Transfers and Interfund | 155 | 152 | (3) | 98.1% | 1,705 | 1,767 | 62 | 103.6% | 2,214 | 2,234 |
| Licenses, Permits & Fees | 1,806 | 1,441 | (365) | 79.8% | 3,611 | 2,804 | (807) | 77.7% | 7,222 | 6,639 |
| Charges for Services | 226 | 273 | 47 | 120.8% | 452 | 503 | 51 | 111.3% | 903 | 915 |
| Miscellaneous | 777 | 1,499 | 722 | 192.9% | 1,555 | 2,611 | 1,056 | 167.9% | 3,109 | 4,054 |
| Total Revenues | 26,124 | 22,717 | (3,407) | 87.0% | 41,008 | 33,173 | (7,835) | 80.9% | 68,638 | 60,721 |
| Expenditures | | | | | | | | | | |
| Personnel | 7,046 | 5,698 | 1,348 | 80.9% | 12,917 | 10,866 | 2,051 | 84.1% | 28,182 | 27,058 |
| Materials & Services | 5,860 | 5,438 | 422 | 92.8% | 13,185 | 11,431 | 1,754 | 86.7% | 29,301 | 28,587 |
| Capital Outlay | 8,503 | 6,496 | 2,007 | 76.4% | 17,006 | 12,314 | 4,692 | 72.4% | 34,011 | 39,943 |
| Debt Service | 418 | 414 | 4 | 99.0% | 418 | 414 | 4 | 99.0% | 1,194 | 1,194 |
| Special Payments | 293 | 315 | (22) | 107.5% | 440 | 445 | (5) | 101.1% | 1,467 | 1,127 |
| Transfers | - | - | - | - | 1,591 | 1,547 | 44 | 97.2% | 1,675 | 1,675 |
| Total Expenditures | 22,120 | 18,361 | 3,759 | 83.0% | 45,557 | 37,018 | 8,539 | 81.3% | 95,830 | 99,584 |
| Revenues over (under) Expenditures | 4,004 | 4,356 | 352 | 108.8% | (4,549) | (3,845) | 704 | 84.3% | (27,192) | (38,863) |
| Beginning Fund Balance | 77,415 | 78,708 | 1,293 | 101.7% | 85,968 | 86,909 | 941 | 101.1% | 85,968 | 86,621 |
| Ending Fund Balance | \$ 81,419 | \$ 83,064 | \$ 1,645 | 102.0% | \$ 81,419 | \$ 83,064 | \$ 1,645 | 102.0% | \$ 58,776 | \$ 47,758 |
| Contingency | | | | | | | | | 31,471 | - |
| Reserved for Future Expenditure | | | | | | | | | 27,305 | - |

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 for the quarter was \$1.84 million greater than expected due to staff vacancies and the timing of the spending of 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 began during this fiscal year with the hiring of a Chief Information Officer.

Overall revenue for the second quarter was consistent with the estimated budget (within ten percent (10%) of the quarterly budget). Tax collection revenue for the quarter was one hundred twelve percent (112%) of the estimated budget due to the timing of the receipt of payments in lieu of tax. Intergovernmental revenue was forty five percent (45.1%) of the estimated quarterly budget due to the timing of revenue recognition for the American Rescue Plan Act (ARPA) grant dollars. Internal Service Revenue and Licenses, Permits & Fees are on budget for the quarter. Charges for services for the quarter were one hundred forty percent (140%) of the quarter estimated budget due to the timing of receipts compared to estimated budget. Lastly, Miscellaneous revenue collection for the quarter is over two hundred twenty eight percent (228%) of the quarter estimated budget due to investment interest and gain on maturity of investments greater than anticipated.

For the second quarter, overall expenditures were less than the estimated budget at eighty six percent (86.1%). Expenditures during the quarter for County Court, Human Resources, Legal Counsel, Natural Resources, Non-Departmental and Transfers were consistent with budget (within ten percent (10%) of the quarterly budget). The remaining departments were under budget (over 10% less than the budget for the quarter) due to the timing of expenditures and staffing vacancies. No departments were over estimated budget for the quarter (more than ten percent (10%) but less than fifteen percent (15%) of the quarterly budget).

Overall, the General Fund realized an increase in fund balance of \$4.01 million as expected during the quarter due to the timing of tax revenue received during the quarter and limited spending of ARPA dollars.

The quarter end fund balance of \$9.6 million meets fiscal policy requirements and is \$1.99 million greater than estimated ending fund balance.

During the quarter, County Administration began consideration of alternative work schedules and recognized employees with comparable experience with vacation accrual adjustments beginning in January.

The Assessor's Office successfully completed data entry, valuation models and error checking on the tax roll which was certified in October.



The Clerk's Office successfully completed the Board of Property Tax Appeals meetings and completed the record archiving backlog. Quarterly archiving is now in place.

The District Attorney's Office implemented new processes and procedures to simplify and standardize workflow to efficiently and effectively handle the increased caseloads due to staffing shortages.

The Finance Department completed the reworking and consolidation of the current Chart of Accounts to better meet GFOA (Government Finance Officers Association) best practices as well as the Government Accounting, Auditing, and Financial Reporting Blue Book. This allowed the team to begin the build out of the new Enterprise Resource Program (ERP).

The Human Resources Department began the data gathering and analysis of the County wide compensation study and updated the employee handbook, reducing over 100 pages to an easier to read and implement format.

Information Technology continues to implement the IT Strategic Roadmap which included hiring Chief Information Officer, Stephen Chellis and being a part of the Human Resources Information System (HRIS) and ERP implementations.

The Juvenile Department trained three staff in CSEIT Screening. Crook County now has the only three staff trained in that screening process outside of Deschutes County in the Eastern Oregon Region.

Crook County's Legal Department transitioned the compensation committee to Human Resources, began drafting public records training for County staff, and continued to transition to exclusively providing legal services and related training for the County.

The Natural Resources Department continued to be involved in the discussions surrounding wolf activity, review of the State Sage Grouse plan updates, and other projects involving the resources in Crook County.



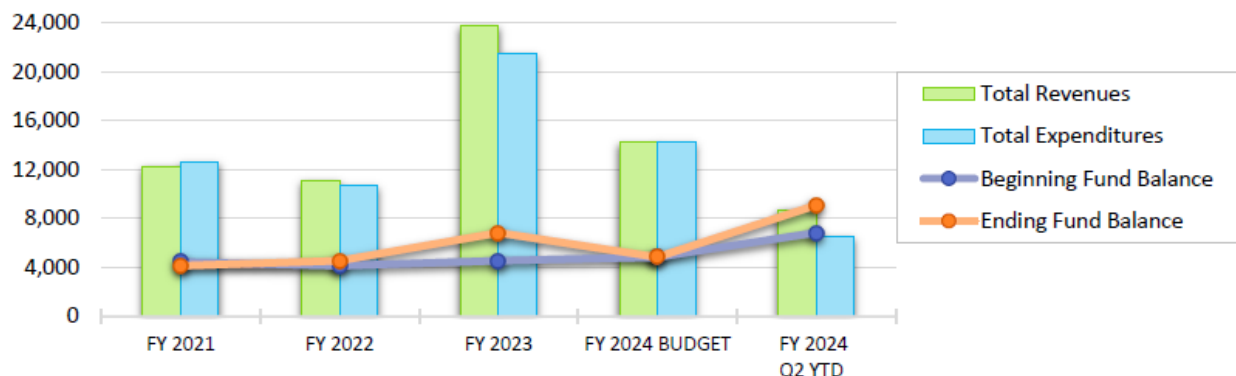
General Fund

General Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

| CATEGORY | 2ND QUARTER (Oct '23-Dec '23) | | | | FY 2023 YTD (Jul '23-Dec '23) | | | | FOR REFERENCE | |
|---|-------------------------------|-----------------|-----------------|---------------|-------------------------------|-----------------|-----------------|---------------|-----------------|-----------------|
| | EST | | | % RECV'D | 6 MO EST | 6 MO | 6 MO | % RECV'D | BUDGET | FULL YEAR |
| | BUDGET | ACTUAL | VARIANCE | OR SPENT | BUDGET | ACTUAL | VARIANCE | OR SPENT | FY 2024 | ESTIMATE |
| Revenues | | | | | | | | | | |
| Taxes | \$ 4,027 | \$ 4,509 | \$ 482 | 112.0% | \$ 4,190 | \$ 4,787 | \$ 597 | 114.2% | \$ 4,656 | \$ 5,338 |
| Intergovernmental | 1,610 | 726 | (884) | 45.1% | 2,505 | 1,042 | (1,463) | 41.6% | 3,578 | 3,680 |
| Internal Service | 1,248 | 1,248 | - | 100.0% | 2,496 | 2,496 | - | 100.0% | 4,992 | 4,992 |
| Transfers and Interfund | 11 | - | (11) | 0.0% | 311 | 311 | - | 100.0% | 311 | 311 |
| Licenses, Permits & Fees | 92 | 95 | 3 | 103.3% | 185 | 190 | 5 | 102.7% | 369 | 387 |
| Charges for Services | 5 | 7 | 2 | 140.0% | 9 | 9 | (0) | 100.0% | 18 | 18 |
| Miscellaneous | 82 | 187 | 105 | 228.0% | 164 | 412 | 248 | 251.2% | 327 | 584 |
| Total Revenues | 7,075 | 6,772 | (303) | 95.7% | 9,860 | 9,246 | (614) | 93.8% | 14,251 | 15,310 |
| Expenditures | | | | | | | | | | |
| Assessor's Office | 300 | 246 | 54 | 82.0% | 599 | 543 | 56 | 90.7% | 1,198 | 1,166 |
| County Clerk | 159 | 140 | 19 | 88.1% | 292 | 251 | 41 | 86.0% | 636 | 618 |
| County Court | 279 | 306 | (27) | 109.7% | 511 | 509 | 2 | 99.6% | 1,114 | 1,078 |
| District Attorney | 628 | 548 | 80 | 87.3% | 1,151 | 1,049 | 102 | 91.1% | 2,511 | 2,463 |
| Finance | 364 | 280 | 84 | 76.9% | 800 | 780 | 20 | 97.5% | 1,746 | 1,620 |
| Human Resources | 185 | 173 | 12 | 93.5% | 338 | 315 | 23 | 93.2% | 738 | 759 |
| IT/GIS | 465 | 299 | 166 | 64.3% | 1,023 | 787 | 236 | 76.9% | 2,231 | 2,162 |
| Juvenile | 290 | 256 | 34 | 88.3% | 531 | 465 | 66 | 87.6% | 1,158 | 1,128 |
| Legal Counsel | 143 | 129 | 14 | 90.2% | 262 | 231 | 31 | 88.2% | 571 | 554 |
| Natural Resources | 15 | 15 | (0) | 100.0% | 31 | 29 | 2 | 93.5% | 61 | 64 |
| Non-Departmental | 59 | 58 | 1 | 98.3% | 178 | 175 | 3 | 98.3% | 309 | 309 |
| Special Payments | 323 | 315 | 8 | 97.5% | 323 | 315 | 8 | 97.5% | 922 | 922 |
| Transfers | - | - | - | - | 1,061 | 1,061 | - | 100.0% | 1,061 | 1,061 |
| Total Expenditures | 3,210 | 2,764 | 446 | 86.1% | 7,100 | 6,508 | 592 | 91.7% | 14,256 | 13,904 |
| Revenues over (under) Expenditures | 3,865 | 4,008 | 143 | 103.7% | 2,760 | 2,738 | (22) | 99.2% | (5) | 1,406 |
| Beginning Fund Balance | 3,748 | 5,592 | 1,844 | 149.2% | 4,853 | 6,862 | 2,009 | 141.4% | 4,853 | 6,899 |
| Ending Fund Balance | \$ 7,613 | \$ 9,600 | \$ 1,987 | 126.1% | \$ 7,613 | \$ 9,600 | \$ 1,987 | 126.1% | \$ 4,848 | \$ 8,305 |
| 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 \$0.56 million greater than budget due to timing of rock crushing and chip seal overlay planned for the spring/summer. Overall revenue collected was one hundred eight-one percent (181.0%) of the estimated quarterly budget. Intergovernmental revenue was one hundred ninety nine percent (198.9%) of the estimated quarterly budget due to an increase in the Motor Vehicle Revenue and receipt of funds from the state related to bridge maintenance. Licenses, Permits, and Fees were about sixty percent (60%) of the estimated quarterly budget due to a reduction in truck permit fee revenue. Miscellaneous revenue collected for the quarter was one hundred twenty-six percent (126.1%) 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 sixty percent (59.9%) of the estimated budget for the quarter. Personnel expenditures were less than the quarterly estimated budget at eighty-eight percent (87.8%) due to staff vacancies and reorganization of positions. Materials and Services expenditures for the quarter were only forty-four percent (44.2%) of the estimated budget due to the timing of expected paving and chip seal projects and the mild winter thus far. Capital Outlay expenditures were thirty-two percent (31.6%) 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 \$0.23 million for the quarter.

The ending fund balance for the quarter of \$15.66 million exceeds the budget and the desired minimum fiscal policy.

As funding via the State fluctuates, 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 Road Department began the Transportation Safety Plan (TSP) in collaboration with the Community Development Department.

Rock crushing at the Rickman Pit was completed and an addition to the Bear Crook shop was also finished during the quarter.

Additionally, annual costs to maintain the pavement condition index were reviewed and updated.



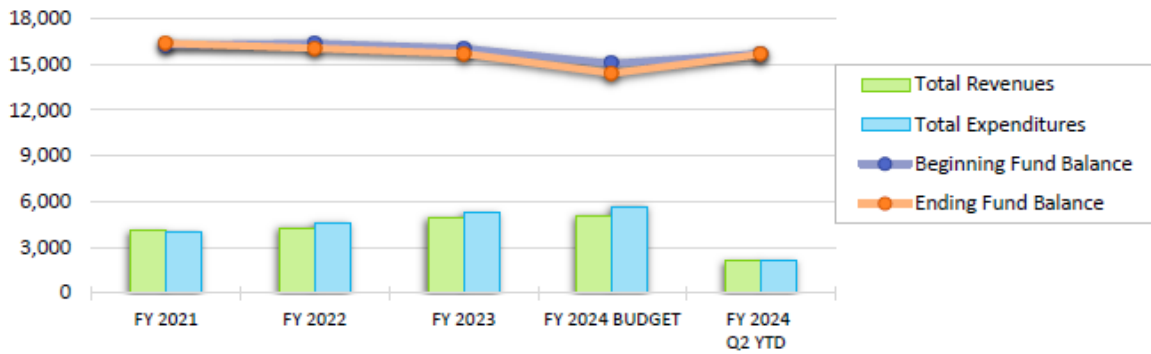
Road Fund

Road Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

| CATEGORY | 2ND QUARTER (Oct '23-Dec '23) | | | | FY 2023 YTD (Jul '23-Dec '23) | | | | FOR REFERENCE | |
|---|-------------------------------|------------------|-----------------|---------------|-------------------------------|------------------|-----------------|---------------|------------------|------------------|
| | EST | | | % RECV'D | 6 MO EST | 6 MO | 6 MO | % RECV'D | BUDGET | FULL YEAR |
| | BUDGET | ACTUAL | VARIANCE | OR SPENT | BUDGET | ACTUAL | VARIANCE | OR SPENT | FY 2024 | ESTIMATE |
| Revenues | | | | | | | | | | |
| Intergovernmental | \$ 446 | \$ 887 | \$ 441 | 198.9% | \$ 1,561 | \$ 1,777 | \$ 216 | 113.8% | \$ 4,459 | \$ 4,499 |
| Licenses, Permits & Fees | 5 | 3 | (2) | 60.0% | 11 | 7 | (4) | 63.6% | 21 | 21 |
| Miscellaneous | 134 | 169 | 35 | 126.1% | 268 | 314 | 46 | 117.2% | 536 | 560 |
| Total Revenues | 585 | 1,059 | 474 | 181.0% | 1,840 | 2,098 | 258 | 114.0% | 5,016 | 5,080 |
| Expenditures | | | | | | | | | | |
| Personnel | 517 | 454 | 63 | 87.8% | 947 | 870 | 77 | 91.9% | 2,066 | 1,984 |
| Materials & Services | 783 | 346 | 437 | 44.2% | 1,566 | 1,005 | 561 | 64.2% | 3,132 | 3,027 |
| Capital Outlay | 76 | 24 | 52 | 31.6% | 153 | 119 | 34 | 77.8% | 305 | 373 |
| Transfers | - | - | - | - | 150 | 150 | - | 100.0% | 150 | 150 |
| Total Expenditures | 1,376 | 824 | 552 | 59.9% | 2,816 | 2,144 | 672 | 76.1% | 5,653 | 5,534 |
| Revenues over (under) Expenditures | (791) | 234 | 1,025 | -29.6% | (976) | (46) | 930 | 4.7% | (637) | (454) |
| Beginning Fund Balance | 14,865 | 15,427 | 562 | 103.8% | 15,050 | 15,708 | 658 | 104.4% | 15,050 | 15,708 |
| Ending Fund Balance | \$ 14,074 | \$ 15,662 | \$ 1,588 | 111.3% | \$ 14,074 | \$ 15,662 | \$ 1,588 | 111.3% | \$ 14,413 | \$ 15,254 |
| 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 consistent with the estimate for the quarter. During the quarter, overall revenue was consistent with the estimated quarter budget. Revenue from taxes during the quarter was consistent with the estimated budget. Intergovernmental revenue was seventy-one percent (70.8%) of the estimated quarter budget due to a reduction in funding from the State for Parole and Probation and the timing of various payments from the State including the Emergency Management grant. Transfers and interfund revenue were about one hundred fourteen percent (113.6%) of the estimated quarterly budget due to the timing of payments for jail beds from Parol and Probation to the Jail. Charges for services and miscellaneous revenue collected were consistent with the quarterly estimated budget.

For the quarter, overall expenditures were about eighty-nine percent (89%) of the estimated quarter budget. Expenditures in the Sheriff's Office and Parole & Probation were consistent with estimated budget for the quarter. The Jail expenditures are lower than budgeted for the quarter at eighty-two percent (82.2%) due to staffing vacancies. Emergency & Special Services expenses are about seventy-four percent (73.9%) of the quarterly budget partially due to reduced program needs and timing of expenditures. Parol and Probation experienced a significant decrease in funding from the state for the next biennium that started this fiscal year. Spending has being adjusted to remain within the funding received.

Overall, the fund balance increased by \$4.88 million during the quarter, which was \$0.23 million greater than budgeted.

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 \$6.78 million is slightly greater than the estimated budget and meets the desired minimum per fiscal policy.

Work began with the City of Prineville IT to build and upgrade radio towers and a request for quotes was put out for the work which started in January.

Funding was approved for updates to the Natural Hazard Mitigation Plan and the Community Wildfire Protection Plans, both of which are vital to dictating emergency response in case of natural disasters.

During the quarter, a new Correction's Deputy was hired and a compensation review was completed.



Additionally, Parole and Probation received a Law Enforcement Mental Health and Wellness grant to fund to implement a peer program.

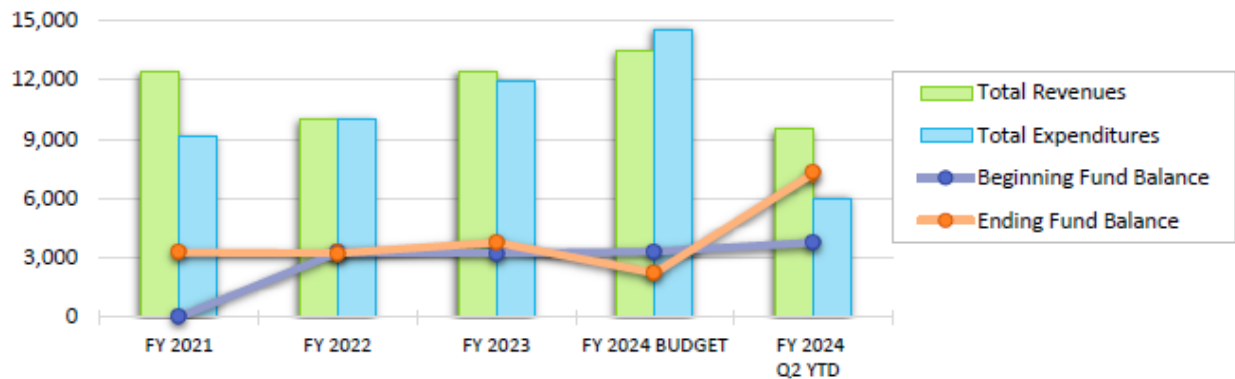
Sheriff's Office Fund

Crook County
Sheriff's Office Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

| CATEGORY | 2ND QUARTER (Oct '23-Dec '23) | | | | FY 2023 YTD (Jul '23-Dec '23) | | | | FOR REFERENCE | |
|---|-------------------------------|-----------------|---------------|--------------------|-------------------------------|-----------------|---------------|--------------------|-----------------|-----------------|
| | EST | | | % | 6 MO | 6 MO | 6 MO | % | BUDGET | FULL YEAR |
| | BUDGET | ACTUAL | VARIANCE | RECV'D OR SPENT | BUDGET | ACTUAL | VARIANCE | RECV'D OR SPENT | FY 2024 | ESTIMATE |
| Revenues | | | | | | | | | | |
| Taxes | \$ 6,916 | \$ 7,057 | \$ 141 | 102.0% | \$ 7,196 | \$ 7,103 | \$ (93) | 98.7% | \$ 7,995 | \$ 8,415 |
| Intergovernmental | 1,121 | 794 | (327) | 70.8% | 2,243 | 1,548 | (695) | 69.0% | 4,485 | 4,264 |
| Transfers and Interfund | 132 | 150 | 18 | 113.6% | 265 | 206 | (59) | 77.7% | 529 | 529 |
| Licenses, Permits & Fees | 24 | 24 | (0) | 100.0% | 49 | 46 | (3) | 93.9% | 97 | 97 |
| Charges for Services | 2 | 2 | 0 | 100.0% | 4 | 4 | 0 | 100.0% | 8 | 8 |
| Miscellaneous | 78 | 79 | 1 | 101.3% | 157 | 126 | (31) | 80.3% | 313 | 324 |
| Total Revenues | 8,273 | 8,107 | (166) | 98.0% | 9,914 | 9,033 | (881) | 91.1% | 13,427 | 13,637 |
| Expenditures | | | | | | | | | | |
| Sheriff's Office | 1,532 | 1,465 | 67 | 95.6% | 2,818 | 2,766 | 52 | 98.2% | 6,126 | 5,984 |
| Jail | 1,438 | 1,182 | 256 | 82.2% | 2,645 | 2,252 | 393 | 85.1% | 5,751 | 5,496 |
| Emerg & Special Services | 115 | 85 | 30 | 73.9% | 212 | 173 | 39 | 81.6% | 461 | 454 |
| Parole & Probation | 543 | 498 | 45 | 91.7% | 999 | 832 | 167 | 83.3% | 2,171 | 2,062 |
| Total Expenditures | 3,628 | 3,230 | 398 | 89.0% | 6,674 | 6,024 | 650 | 90.3% | 14,509 | 13,996 |
| Revenues over (under) Expenditures | 4,645 | 4,878 | 233 | 105.0% | 3,240 | 3,010 | (230) | 92.9% | (1,082) | (359) |
| Beginning Fund Balance | 1,909 | 1,904 | (5) | 99.7% | 3,314 | 3,773 | 459 | 113.9% | 3,314 | 3,774 |
| Ending Fund Balance | \$ 6,554 | \$ 6,782 | \$ 228 | 103.5% | \$ 6,554 | \$ 6,782 | \$ 228 | 103.5% | \$ 2,232 | \$ 3,415 |
| 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 sixty-three percent (62.6%) of the quarterly budget. During the quarter, Licenses, Permits, and Fees revenue collected were fifty-seven percent (57.4%) of the estimated budget. Miscellaneous revenue was slightly higher than budget at one hundred thirteen percent (113.5%) due to rising interest rates. The Building, Electrical, On-Site, and Planning Departments experienced a continuing 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. 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-four percent (73.5%) of the estimated quarter budget. With the exception of Code Enforcement expenditures being consistent with 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 \$0.28 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 fee 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 \$10.20 million exceeds the desired minimum for fiscal policy despite being less than budgeted by \$0.22 million.

During the quarter, the Transportation Safety Plan project began with public outreach meetings scheduled for February.

The Strategic Plan for the department was finalized in December and approved by the County Court.

The Community Development Department Director attended regular meetings to begin planning for the Community Development facility and consider options for increasing space to accommodate the department's needs.



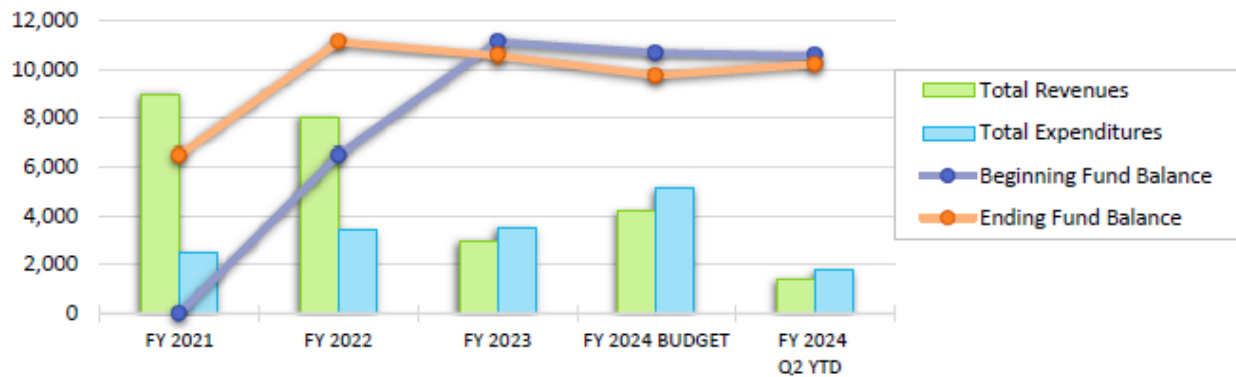
Community Development Fund

Crook County
Community Development

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

| CATEGORY | 2ND QUARTER (Oct '23-Dec '23) | | | | FY 2023 YTD (Jul '23-Dec '23) | | | | FOR REFERENCE | |
|---|-------------------------------|------------------|-----------------|-------------------|-------------------------------|------------------|-----------------|-------------------|-----------------|--------------------|
| | EST BUDGET | ACTUAL | VARIANCE | % RECV'D OR SPENT | 6 MO EST BUDGET | 6 MO ACTUAL | 6 MO VARIANCE | % RECV'D OR SPENT | BUDGET FY 2024 | FULL YEAR ESTIMATE |
| Revenues | | | | | | | | | | |
| Licenses, Permits & Fees | \$ 951 | \$ 546 | \$ (405) | 57.4% | \$ 1,902 | \$ 1,207 | \$ (695) | 63.5% | \$ 3,804 | \$ 3,208 |
| Miscellaneous | 96 | 109 | 13 | 113.5% | 192 | 209 | 17 | 108.9% | 384 | 400 |
| Total Revenues | 1,047 | 655 | (392) | 62.6% | 2,094 | 1,416 | (678) | 67.6% | 4,188 | 3,608 |
| Expenditures | | | | | | | | | | |
| Building | 785 | 599 | 186 | 76.3% | 1,438 | 1,141 | 297 | 79.3% | 3,138 | 3,126 |
| Code Enforcement | 37 | 37 | 0 | 100.0% | 69 | 68 | 1 | 98.6% | 149 | 145 |
| Electrical | 133 | 106 | 27 | 79.7% | 244 | 197 | 47 | 80.7% | 532 | 558 |
| On-Site | 88 | 74 | 14 | 84.1% | 162 | 140 | 22 | 86.4% | 353 | 344 |
| Planning | 235 | 124 | 111 | 52.8% | 430 | 216 | 214 | 50.2% | 938 | 907 |
| Total Expenditures | 1,278 | 939 | 339 | 73.5% | 2,343 | 1,762 | 581 | 75.2% | 5,110 | 5,080 |
| Revenues over (under) Expenditures | (231) | (284) | (53) | 122.9% | (249) | (345) | (96) | 138.6% | (922) | (1,472) |
| Beginning Fund Balance | 10,652 | 10,487 | (165) | 98.5% | 10,670 | 10,549 | (121) | 98.9% | 10,670 | 10,548 |
| Ending Fund Balance | \$ 10,421 | \$ 10,203 | \$ (218) | 97.9% | \$ 10,421 | \$ 10,203 | \$ (218) | 97.9% | \$ 9,748 | \$ 9,076 |
| 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 \$0.63 million greater than anticipated due to reduced spending. During the quarter, overall revenue collected was roughly ninety-five percent (94.6%) of the estimated quarter budget. Licenses, Permits and Fees revenue collected during the quarter were slightly less than budget at almost ninety percent (89.6%) of the quarterly budget due to the seasonal slowdown in construction debris during the winter and the slowdown in the housing market. Fees are anticipated to come in slightly higher than budget for the year. Miscellaneous revenue is about one hundred forty-nine percent (149.2%) of the expected budget for the quarter due to increased interest revenue and timing of vehicle fuel reimbursement revenue.

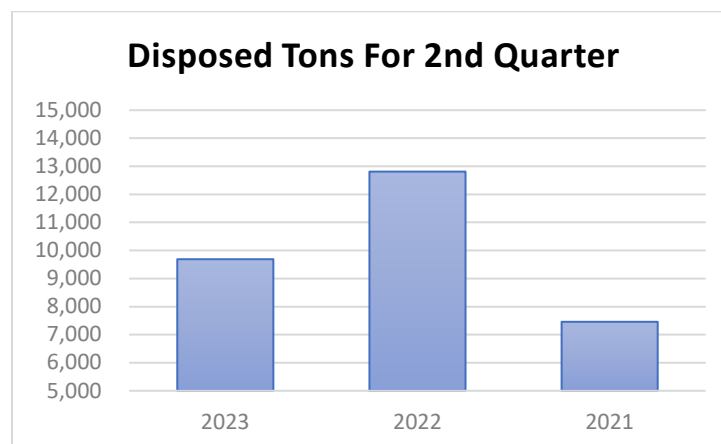
For the quarter, overall expenditures were about eighty-three percent (83.2%) of the quarterly budget. Personnel expenditures are below budget for the quarter due to vacant positions. Materials and services are significantly less than budgeted for the quarter due to the timing of one-time payments of contracts and regulatory fees. No capital outlay was budgeted or spent for the quarter.

For the quarter, the fund balance increased by \$0.30 million, which is greater than the quarterly budget estimates.

The ending fund balance for the quarter of \$5.93 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 contract for the Solid Waste Management Plan update was awarded and work began.

The Solid Waste Advisory Committee was reinstated and a joint committee with City of Prineville was suggested. Meetings will be held in the third quarter to facilitate an intergovernmental agreement for a joint committee.

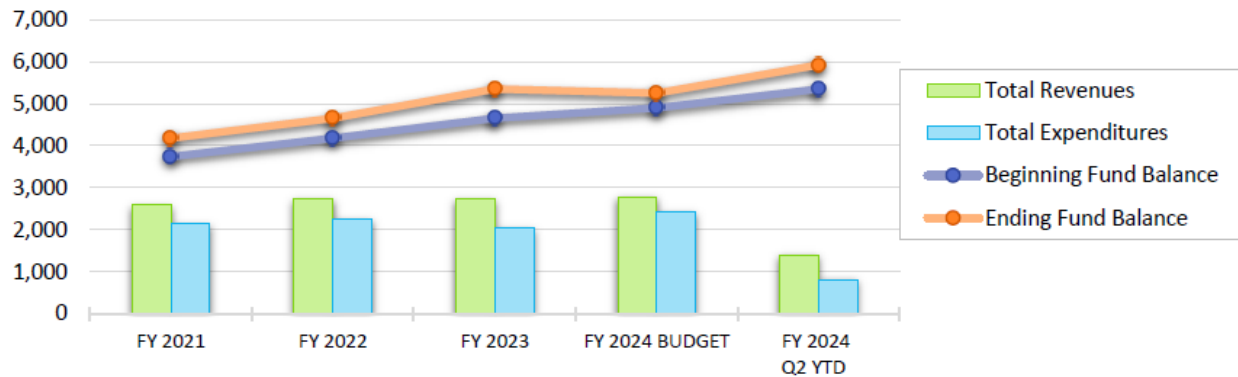


Landfill Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

| CATEGORY | 2ND QUARTER (Oct '23-Dec '23) | | | | FY 2023 YTD (Jul '23-Dec '23) | | | | FOR REFERENCE | |
|---|-------------------------------|-----------------|---------------|------------------|-------------------------------|-----------------|---------------|------------------|-----------------|--------------------|
| | EST BUDGET | ACTUAL | VARIANCE | % RECVD OR SPENT | 6 MO EST BUDGET | 6 MO ACTUAL | 6 MO VARIANCE | % RECVD OR SPENT | BUDGET FY 2024 | FULL YEAR ESTIMATE |
| Revenues | | | | | | | | | | |
| Licenses, Permits & Fees | \$ 731 | \$ 655 | \$ (76) | 89.6% | \$ 1,260 | \$ 1,180 | \$ (80) | 93.7% | \$ 2,520 | \$ 2,525 |
| Miscellaneous | 65 | 97 | 32 | 149.2% | 131 | 206 | 75 | 157.3% | 261 | 326 |
| Total Revenues | 796 | 753 | (43) | 94.6% | 1,391 | 1,386 | (5) | 99.6% | 2,781 | 2,851 |
| Expenditures | | | | | | | | | | |
| Personnel | 252 | 202 | 50 | 80.2% | 461 | 394 | 67 | 85.5% | 1,006 | 966 |
| Materials & Services | 291 | 250 | 41 | 85.9% | 582 | 416 | 166 | 71.5% | 1,164 | 1,132 |
| Capital Outlay | - | - | - | | - | - | - | | 255 | 55 |
| Total Expenditures | 543 | 452 | 91 | 83.2% | 1,043 | 811 | 232 | 77.8% | 2,425 | 2,153 |
| Revenues over (under) Expenditures | 253 | 301 | 48 | 119.0% | 348 | 576 | 228 | 165.5% | 356 | 698 |
| Beginning Fund Balance | 4,993 | 5,625 | 632 | 112.7% | 4,898 | 5,350 | 452 | 109.2% | 4,898 | 5,350 |
| Ending Fund Balance | \$ 5,246 | \$ 5,926 | \$ 680 | 113.0% | \$ 5,246 | \$ 5,926 | \$ 680 | 113.0% | \$ 5,254 | \$ 6,048 |
| 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 sixty-four percent (64.2%) of the quarterly estimated budget due to the timing of grant receipts as well as deferral of restricted revenue. No transfers were budgeted during the quarter. Licenses, Permits and Fees came in above budget for the quarter at two hundred ten percent (209.5%) due to the lag in the timing of billing and are estimated to come in slightly higher than budgeted for the year. Charges for Services were ninety-one percent (90.9%) of the estimated budget for the quarter due to the timing of typical demand vaccination occurring during the fall/winter season and are anticipated to be consistent with budget for the year. Finally, miscellaneous revenue collected for the quarter was over one hundred fifteen percent (115.3%) of the quarterly budget due to increased interest revenue from investments.

For the quarter, overall expenditures were approximately eighty-eight percent (87.7%) of the estimated budget. Public Health expenditures were nearly seventy-nine percent (78.5%) of the quarterly budget due to position vacancies and the timing of contract payments. Environmental Health expenditures for the quarter were consistent with estimated budget for the quarter. State funded mental health expenditures for the quarter were consistent with estimated budget. No transfers were budgeted during the quarter.

Overall, the fund balance decreased by \$0.63 million for the quarter, which was significantly greater than budgeted but due to the deferral of restricted grant revenue.

The ending fund balance of \$1.99 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.

Discussions regarding facilities began regarding the current lease and notification that the health department would not be able to occupy that space after the lease term due to expansion of Mosaic.

Additionally, during the quarter, Veteran Services began integration into the Health Department.

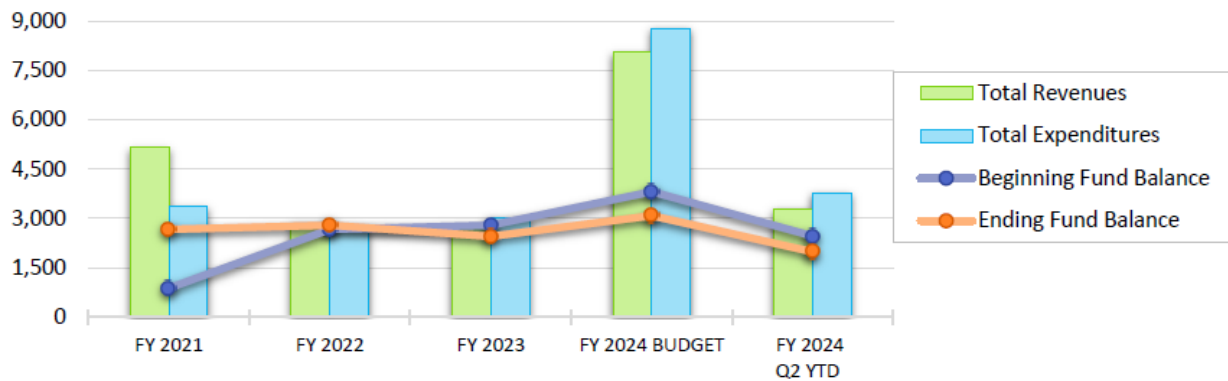


Health and Human Services Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

| CATEGORY | 2ND QUARTER (Oct '23-Dec '23) | | | | FY 2023 YTD (Jul '23-Dec '23) | | | | FOR REFERENCE | |
|------------------------------------|-------------------------------|--------------|--------------|--------------|-------------------------------|--------------|--------------|--------------|---------------|--------------|
| | EST | | | % RECV'D | 6 MO EST | 6 MO | 6 MO | % RECV'D | BUDGET | FULL YEAR |
| | BUDGET | ACTUAL | VARIANCE | OR SPENT | BUDGET | ACTUAL | VARIANCE | OR SPENT | FY 2024 | ESTIMATE |
| Revenues | | | | | | | | | | |
| Intergovernmental | \$ 1,731 | \$ 1,112 | \$ (619) | 64.2% | \$ 3,463 | \$ 2,446 | \$ (1,017) | 70.6% | \$ 6,925 | \$ 6,943 |
| Transfers and Interfund | - | - | - | | 500 | 500 | - | 100.0% | 500 | 500 |
| Licenses, Permits & Fees | 21 | 44 | 23 | 209.5% | 41 | 55 | 14 | 134.1% | 82 | 83 |
| Charges for Services | 66 | 60 | (6) | 90.9% | 131 | 101 | (30) | 77.1% | 262 | 262 |
| Miscellaneous | 72 | 83 | 11 | 115.3% | 144 | 188 | 44 | 130.6% | 288 | 294 |
| Total Revenues | 1,890 | 1,299 | (591) | 68.7% | 4,279 | 3,289 | (990) | 76.9% | 8,057 | 8,082 |
| Expenditures | | | | | | | | | | |
| Public Health | 1,045 | 820 | 225 | 78.5% | 1,915 | 1,550 | 365 | 80.9% | 4,178 | 4,096 |
| Environmental Health | 35 | 36 | (1) | 102.9% | 65 | 66 | (1) | 101.5% | 141 | 139 |
| Mental Health | 1,114 | 1,068 | 46 | 95.9% | 2,229 | 2,147 | 82 | 96.3% | 4,457 | 4,457 |
| Transfers | - | - | - | | 11 | 11 | - | 100.0% | 11 | 11 |
| Total Expenditures | 2,194 | 1,925 | 269 | 87.7% | 4,220 | 3,774 | 446 | 89.4% | 8,787 | 8,703 |
| Revenues over (under) Expenditures | (304) | (625) | (321) | 205.6% | 59 | (484) | (543) | -820.3% | (730) | (621) |
| Beginning Fund Balance | 4,179 | 2,610 | (1,569) | 62.5% | 3,816 | 2,469 | (1,347) | 64.7% | 3,816 | 2,469 |
| Ending Fund Balance | \$ 3,875 | \$ 1,985 | \$ (1,890) | 51.2% | \$ 3,875 | \$ 1,985 | \$ (1,890) | 51.2% | \$ 3,086 | \$ 1,848 |
| 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.

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 eighty-three percent (83.3%) of the estimated budget due to weather related timing of projects. Miscellaneous revenue collected for the quarter is over one hundred seventy-two percent (172.7%) 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 eighty-two percent (81.7%) of the overall budget. Personnel expenditures for the quarter were sixty nine percent (69.2%) due to vacant positions. Materials and Services expenditures were eighty two percent (81.5%) of the estimated quarterly budget due to timing or deferral of repairs for buildings that are anticipated to be liquidated in the future. Capital expenditures planned for the quarter were consistent with the estimated budget. Debt service payments were consistent with the budget for the quarter.

For the quarter, the fund balance increased by \$0.07 million. This increase was primarily driven by the deferred spending.

The ending fund balance for the fiscal year of \$1.37 million for the year is greater than budgeted and exceeds the desired minimum per fiscal policy.

During the quarter, 244 work orders were filled for departments.

Siemens controls and software upgrades were implemented to remedy deficiencies in the Jail mechanical systems for mandatory compliance.

Work was completed for the electrical upgrade project at the Courthouse per the RFP.

During the quarter, the patio was repaired at the library.

Master campus planning was started to identify a feasible logistical plan based on needs study and collaboration from several departments.

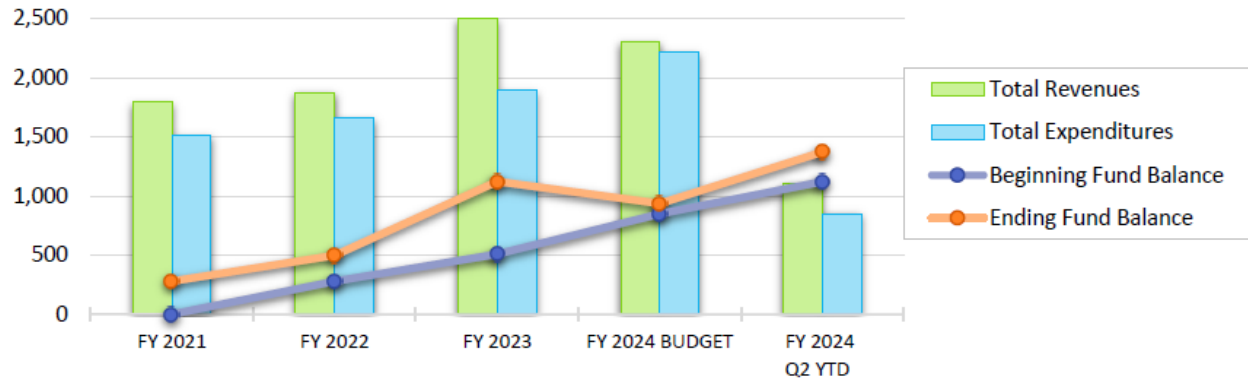


Facilities Internal Services Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

| CATEGORY | 2ND QUARTER (Oct '23-Dec '23) | | | | FY 2023 YTD (Jul '23-Dec '23) | | | | FOR REFERENCE | |
|---|-------------------------------|-----------------|---------------|----------------|-------------------------------|-----------------|---------------|---------------|---------------|-----------------|
| | EST | | | % REC'D | 6 MO EST | 6 MO | 6 MO | % REC'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% | 1,060 | 1,060 | (0) | 100.0% | 2,120 | 2,120 |
| Charges for Services | 6 | 5 | (1) | 83.3% | 12 | 9 | (3) | 75.0% | 24 | 24 |
| Miscellaneous | 11 | 19 | 8 | 172.7% | 22 | 33 | 11 | 150.0% | 44 | 46 |
| Total Revenues | 547 | 553 | 6 | 101.1% | 1,094 | 1,102 | 8 | 100.7% | 2,303 | 2,305 |
| Expenditures | | | | | | | | | | |
| Personnel | 130 | 90 | 40 | 69.2% | 237 | 161 | 76 | 67.9% | 518 | 498 |
| Materials & Services | 346 | 282 | 64 | 81.5% | 692 | 567 | 125 | 81.9% | 1,384 | 1,372 |
| Capital Outlay | 51 | 47 | 4 | 92.2% | 64 | 56 | 8 | 87.5% | 128 | 140 |
| Debt Service | 68 | 67 | 1 | 98.5% | 68 | 67 | 1 | 98.5% | 185 | 185 |
| Total Expenditures | 595 | 486 | 109 | 81.7% | 1,061 | 852 | 209 | 80.3% | 2,215 | 2,195 |
| Revenues over (under) Expenditures | (48) | 68 | 116 | -141.7% | 33 | 250 | 217 | 757.6% | 88 | 110 |
| Beginning Fund Balance | 929 | 1,304 | 375 | 140.4% | 848 | 1,122 | 274 | 132.3% | 848 | 1,105 |
| Ending Fund Balance | \$ 881 | \$ 1,372 | \$ 491 | 155.7% | \$ 881 | \$ 1,372 | \$ 491 | 155.7% | \$ 936 | \$ 1,215 |
| 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).

Tax collection revenue for the quarter was consistent with the estimated budget. 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 twenty-nine percent (28.6%) due to the receipt of the annual State Court fines during the first quarter which also came in higher than expected. Licenses, permits, and fees are anticipated to be greater than budgeted for the year. Miscellaneous revenue collected for the quarter is two hundred ten percent (210.0%) of the quarter budget due to an increase in donations received and interest revenue.

For the quarter, overall Library expenditures are slightly less with the estimated quarterly budget at eighty-six percent (86.1%). Personnel expenditures were under budget at eighty-three percent (83.0%) of the estimated budget due to staffing vacancies. Materials and Services expenditures were almost ninety percent (89.6%) of the estimated quarterly budget due to the timing of the annual collection subscription and collection development expenditures.

For the quarter, the fund balance increased by \$1.15 million due to the timing of the receipt of tax revenue collection and vacant positions.

The quarter end fund balance of \$1.57 million is greater than the estimated budget and desired minimum per fiscal policy.

During the quarter, the library obtained sponsors for the Glenn Miller Orchestra concert to be held in March, bookmobile repairs were completed and the Broughton patio was repaired by the Facilities Department.

The process to develop the strategic plan for the library was also started with the hiring of the consultant to lead the project.

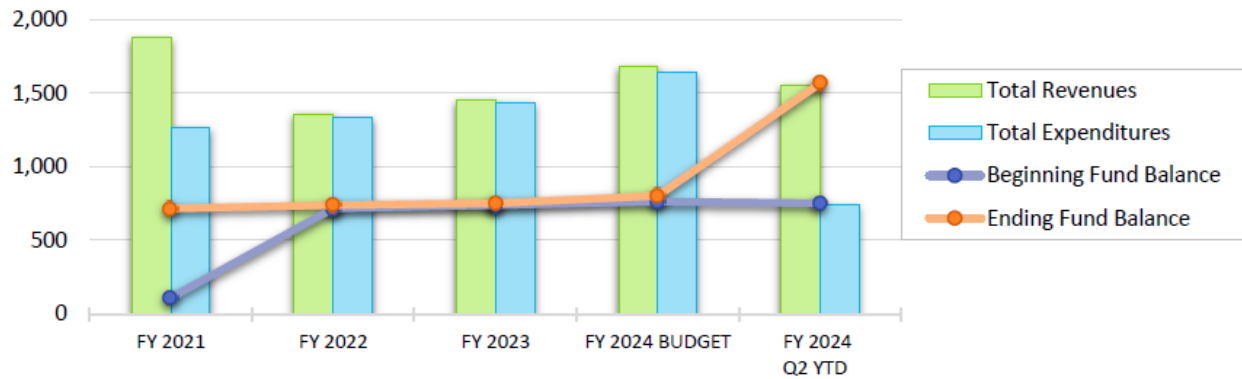


Library Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

| CATEGORY | 2ND QUARTER (Oct '23-Dec '23) | | | | FY 2023 YTD (Jul '23-Dec '23) | | | | FOR REFERENCE | |
|------------------------------------|-------------------------------|--------------|-----------|---------------|-------------------------------|--------------|-----------|---------------|---------------|--------------|
| | EST | | | % RECVD | 6 MO EST | 6 MO | 6 MO | % RECVD | BUDGET | FULL YEAR |
| | BUDGET | ACTUAL | VARIANCE | OR SPENT | BUDGET | ACTUAL | VARIANCE | OR SPENT | FY 2024 | ESTIMATE |
| Revenues | | | | | | | | | | |
| Taxes | \$ 1,387 | \$ 1,477 | \$ 90 | 106.5% | \$ 1,444 | \$ 1,486 | \$ 42 | 102.9% | \$ 1,604 | \$ 1,660 |
| Intergovernmental | 8 | - | (8) | 0.0% | 10 | - | (10) | 0.0% | 10 | 10 |
| Licenses, Permits & Fees | 7 | 2 | (5) | 28.6% | 14 | 31 | 17 | 221.4% | 28 | 32 |
| Charges for Services | - | 1 | 1 | | - | 2 | 2 | | - | 2 |
| Miscellaneous | 10 | 21 | 11 | 210.0% | 20 | 36 | 16 | 180.0% | 40 | 51 |
| Total Revenues | 1,412 | 1,502 | 90 | 106.4% | 1,488 | 1,554 | 66 | 104.4% | 1,682 | 1,755 |
| Expenditures | | | | | | | | | | |
| Personnel | 218 | 181 | 37 | 83.0% | 399 | 338 | 61 | 84.7% | 870 | 839 |
| Materials & Services | 193 | 173 | 20 | 89.6% | 386 | 401 | (15) | 103.9% | 772 | 766 |
| Total Expenditures | 411 | 354 | 57 | 86.1% | 785 | 739 | 46 | 94.1% | 1,642 | 1,605 |
| Revenues over (under) Expenditures | 1,001 | 1,148 | 147 | 114.7% | 703 | 815 | 112 | 115.9% | 40 | 150 |
| Beginning Fund Balance | 466 | 420 | (46) | 90.1% | 764 | 752 | (12) | 98.4% | 764 | 752 |
| Ending Fund Balance | \$ 1,467 | \$ 1,567 | \$ 100 | 106.8% | \$ 1,467 | \$ 1,567 | \$ 100 | 106.8% | \$ 804 | \$ 902 |
| 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 almost thirty-six percent (35.9%) of the quarter budget. Tax revenue was received consistent with budget expectations for the quarter. Intergovernmental revenue, which accounts for revenue from grants expended for capital projects, is below budget, at almost twelve percent (11.8%) of the estimated quarter budget due to re-prioritizing dollars to revenue-generating projects instead of completing the original list. No transfers or interfund transfers were budgeted for the quarter. Licenses, Permits, and Fees collected for the quarter were consistent with budget expectations for the quarter. Charges for Services were one hundred fourteen (113.9%) of the estimated budget due to deposits and charges for events and increased usage of the facility. Charges for Services are expected to be greater than budgeted for the year. Miscellaneous revenue was fifty-seven percent (57.1%) 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 slightly higher than the expected budget at one hundred one percent (101.0%) due to extra help utilized. Materials and Services expenditures are greater than the budget estimates at one hundred seventeen percent (117.4%) due to expenditures for the coming County Fair, most specifically equipment rental. Capital outlay for the quarter is sixty percent (60.0%) 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 utilizing the infrastructure grant funds received and mentioned above.

For the quarter, the fund balance increased by \$0.03 million, significantly less than budgeted, due to the increased spending for the County Fair during the quarter.

The ending fund balance of \$0.48 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, several construction projects were completed including the new Horse Stall Barn, expansion of the Grizzly Mountain Pavilion, re-roofing of Stall Barns 2 and 3, upgrades to the Pioneer Hall Bathroom, and security camera installation.

Additionally, several large holiday events were hosted successfully and the Christmas in the Pines Drive Through received over 3 tons of canned food donations.

Total estimated Fairgrounds attendance for the quarter was 51 events with over 16,000 visitors.

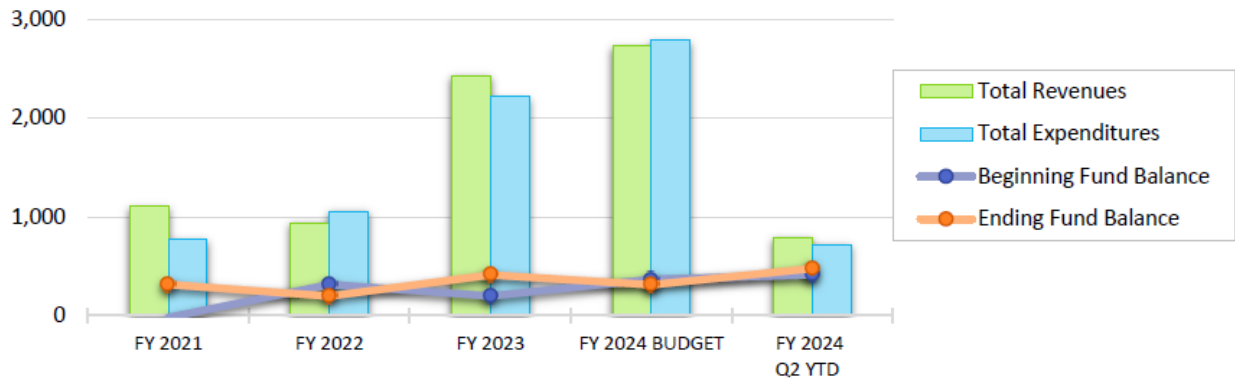


Fairgrounds Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

| CATEGORY | 2ND QUARTER (Oct '23-Dec '23) | | | | FY 2023 YTD (Jul '23-Dec '23) | | | | FOR REFERENCE | |
|---|-------------------------------|---------------|-----------------|--------------------|-------------------------------|---------------|-----------------|---------------|---------------|---------------|
| | EST | | | % | 6 MO EST | 6 MO | 6 MO | % | BUDGET | FULL YEAR |
| | BUDGET | ACTUAL | VARIANCE | RECV'D OR SPENT | BUDGET | ACTUAL | VARIANCE | OR SPENT | FY 2024 | ESTIMATE |
| Revenues | | | | | | | | | | |
| Taxes | \$ 110 | \$ 108 | \$ (2) | 98.2% | \$ 110 | \$ 108 | \$ (2) | 98.2% | \$ 220 | \$ 220 |
| Intergovernmental | 448 | 53 | (395) | 11.8% | 896 | 255 | (641) | 28.5% | 1,792 | 1,515 |
| Transfers and Interfund | - | - | - | | 246 | 250 | 4 | 101.6% | 378 | 378 |
| Licenses, Permits & Fees | 1 | 1 | 0 | 100.0% | 2 | 2 | (0) | 100.0% | 3 | 3 |
| Charges for Services | 36 | 41 | 5 | 113.9% | 72 | 104 | 32 | 144.4% | 143 | 152 |
| Miscellaneous | 49 | 28 | (21) | 57.1% | 98 | 66 | (32) | 67.3% | 195 | 208 |
| Total Revenues | 644 | 231 | (413) | 35.9% | 1,424 | 785 | (639) | 55.1% | 2,731 | 2,476 |
| Expenditures | | | | | | | | | | |
| Personnel | 103 | 104 | (1) | 101.0% | 189 | 202 | (13) | 106.9% | 412 | 439 |
| Materials & Services | 69 | 81 | (12) | 117.4% | 410 | 435 | (25) | 106.1% | 631 | 749 |
| Capital Outlay | 35 | 21 | 14 | 60.0% | 122 | 83 | 39 | 68.0% | 1,743 | 1,370 |
| Total Expenditures | 207 | 205 | 2 | 99.0% | 721 | 720 | 1 | 99.9% | 2,786 | 2,558 |
| Revenues over (under) Expenditures | 437 | 26 | (411) | 5.9% | 703 | 64 | (639) | 9.1% | (55) | (82) |
| Beginning Fund Balance | 631 | 451 | (180) | 71.5% | 365 | 412 | 47 | 112.9% | 365 | 412 |
| Ending Fund Balance | \$ 1,068 | \$ 477 | \$ (591) | 44.7% | \$ 1,068 | \$ 477 | \$ (591) | 44.7% | \$ 310 | \$ 330 |
| 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, overall revenue was almost one hundred twenty-eight percent (127.5%) of the quarterly estimated budget. Intergovernmental revenue from grants was consistent with quarterly budget estimates. Charges for Services revenue from leases was one hundred forty percent (140.2%) and greater than budget for the quarter due to receipt of infrastructure fees for a new hangar lease. 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 seventy-nine percent (79.2%) of the estimated budget. Materials and Services expenditures were significantly higher than budget at four hundred thirteen percent (412.8%) of the budget due to timing of expenditures for paving repairs and engineering for the Runway & T Hangar project which will be reimbursed by grants in future periods. No Capital Outlay was expended due to the timing of the runway/apron and hangar grant projects expected to pick up in future quarters. Debt service payments were made during the quarter consistent with budget expectations.

For the quarter, the fund balance decreased by \$0.19 million due to covering expenses that have not been reimbursed by grants funds yet.

The ending fund balance for the quarter of \$2.05 million is more than budgeted and meets the desired minimum per fiscal policy.

During the quarter, the airport business plan draft was completed and ready to be presented to the City of Prineville and the County for approval consideration on 3rd quarter. This would transfer all airport-related accounts from the City to the County and guide the business operations moving forward.

New rules and regulations minimum standards were drafted, approved and posted.

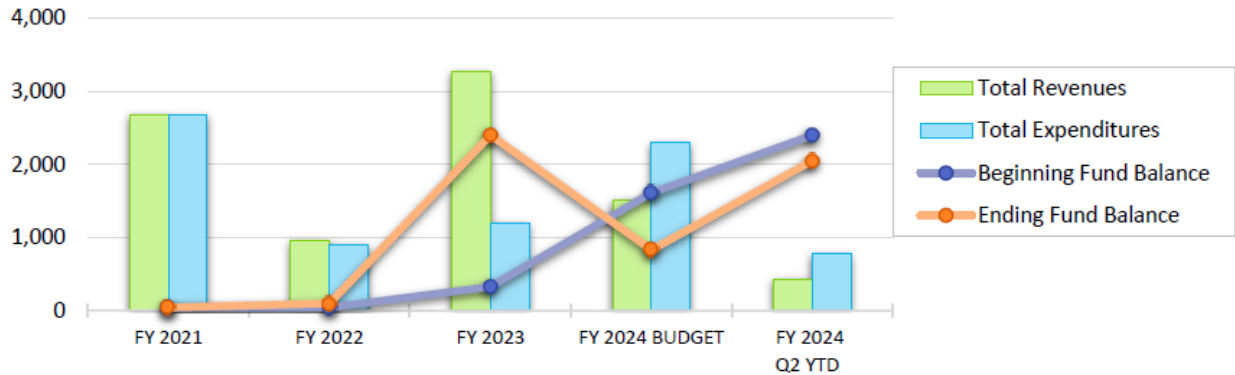


Airport Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

| CATEGORY | 2ND QUARTER (Oct '23-Dec '23) | | | | FY 2023 YTD (Jul '23-Dec '23) | | | | FOR REFERENCE | |
|------------------------------------|-------------------------------|------------|------------|---------------|-------------------------------|------------|------------|---------------|---------------|--------------|
| | EST | | | % REC'D | 6 MO EST | 6 MO | 6 MO | % REC'D | BUDGET | FULL YEAR |
| | BUDGET | ACTUAL | VARIANCE | OR SPENT | BUDGET | ACTUAL | VARIANCE | OR SPENT | FY 2024 | ESTIMATE |
| Revenues | | | | | | | | | | |
| Intergovernmental | 104 | 94 | (10) | 90.4% | 104 | 94 | (10) | 90.4% | \$ 1,044 | \$ 1,044 |
| Charges for Services | 112 | 157 | 45 | 140.2% | 224 | 274 | 50 | 122.3% | 448 | 449 |
| Miscellaneous | 6 | 31 | 25 | 516.7% | 13 | 61 | 48 | 469.2% | 25 | 61 |
| Total Revenues | 222 | 283 | 61 | 127.5% | 341 | 429 | 88 | 125.8% | 1,517 | 1,554 |
| Expenditures | | | | | | | | | | |
| Materials & Services | 86 | 355 | (269) | 412.8% | 172 | 398 | (226) | 231.4% | 344 | 538 |
| Capital Outlay | 385 | (0) | 385 | 0.0% | 770 | 260 | 510 | 33.8% | 1,540 | 1,560 |
| Debt Service | | | | | | | | | | |
| Principal | - | - | - | | - | - | - | | 166 | 166 |
| Interest | 124 | 116 | 8 | 93.5% | 124 | 116 | 8 | 93.5% | 247 | 247 |
| Total Expenditures | 595 | 471 | 124 | 79.2% | 1,066 | 775 | 291 | 72.7% | 2,297 | 2,511 |
| Revenues over (under) Expenditures | (373) | (188) | 185 | 50.4% | (725) | (346) | 379 | 47.7% | (780) | (957) |
| Beginning Fund Balance | 1,258 | 2,242 | 984 | 178.2% | 1,610 | 2,400 | 790 | 149.1% | 1,610 | 2,139 |
| Ending Fund Balance | \$ 885 | \$ 2,054 | \$ 1,169 | 232.1% | \$ 885 | \$ 2,054 | \$ 1,169 | 232.1% | \$ 830 | \$ 1,182 |
| 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 was consistent with amounts budgeted for the quarter. Miscellaneous revenue was significantly higher than budgeted for the quarter due to unexpected receipt of funds from the City of Prineville for an easement.

The fund balance increased \$0.54 million during the quarter.

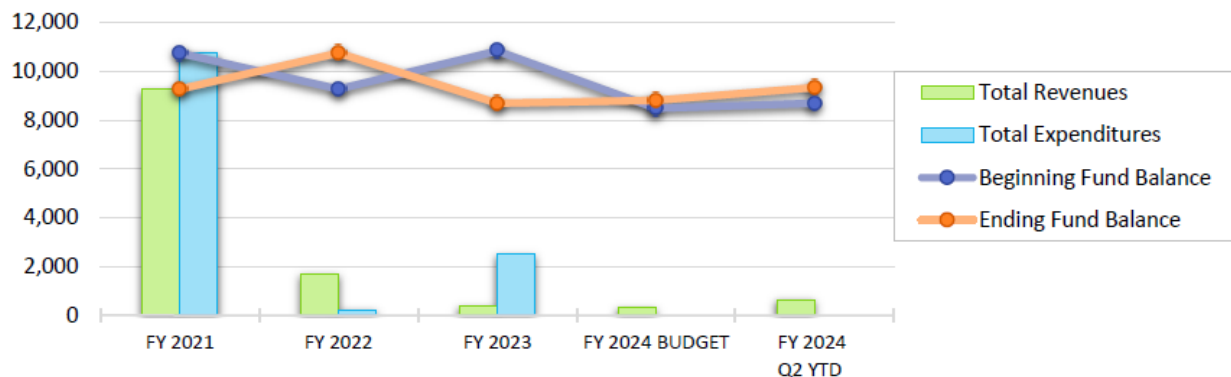
The quarter end fund balance of \$9.33 million is consistent with budget and exceeds fiscal policy requirements.

Capital Asset Reserve Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

| CATEGORY | 2ND QUARTER (Oct '23-Dec '23) | | | | FY 2023 YTD (Jul '23-Dec '23) | | | | FOR REFERENCE | |
|---|-------------------------------|-----------------|---------------|------------------|-------------------------------|-----------------|---------------|------------------|-----------------|--------------------|
| | EST BUDGET | ACTUAL | VARIANCE | % RECVD OR SPENT | 6 MO EST BUDGET | 6 MO ACTUAL | 6 MO VARIANCE | % RECVD OR SPENT | BUDGET FY 2024 | FULL YEAR ESTIMATE |
| Revenues | | | | | | | | | | |
| Intergovernmental | \$ - | \$ - | \$ - | | \$ 23 | \$ 23 | \$ 0 | 100.0% | \$ 23 | \$ 23 |
| Miscellaneous | 75 | 540 | 465 | 720.0% | 150 | 620 | 470 | 413.3% | 300 | 759 |
| Total Revenues | 75 | 540 | 465 | 720.0% | 173 | 643 | 470 | 371.7% | 323 | 782 |
| Expenditures | | | | | | | | | | |
| Total Expenditures | - | - | - | | - | - | - | | - | - |
| Revenues over (under) Expenditures | 75 | 540 | 465 | 720.0% | 173 | 643 | 470 | 371.7% | 323 | 782 |
| Beginning Fund Balance | 8,579 | 8,794 | 215 | 102.5% | 8,481 | 8,690 | 209 | 102.5% | 8,481 | 8,690 |
| Ending Fund Balance | \$ 8,654 | \$ 9,334 | \$ 680 | 107.9% | \$ 8,654 | \$ 9,334 | \$ 680 | 107.9% | \$ 8,804 | \$ 9,472 |
| 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, the rest of the exterior walls were established, and finishing began on interior spaces.

During the quarter, revenue was slightly higher than the estimated quarter budget and was due to unexpected gains on investments. 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 second quarter, overall expenditures were consistent with the estimated quarter budget at one hundred three percent (102.7%).

The quarter-end fund balance of \$14.49 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.

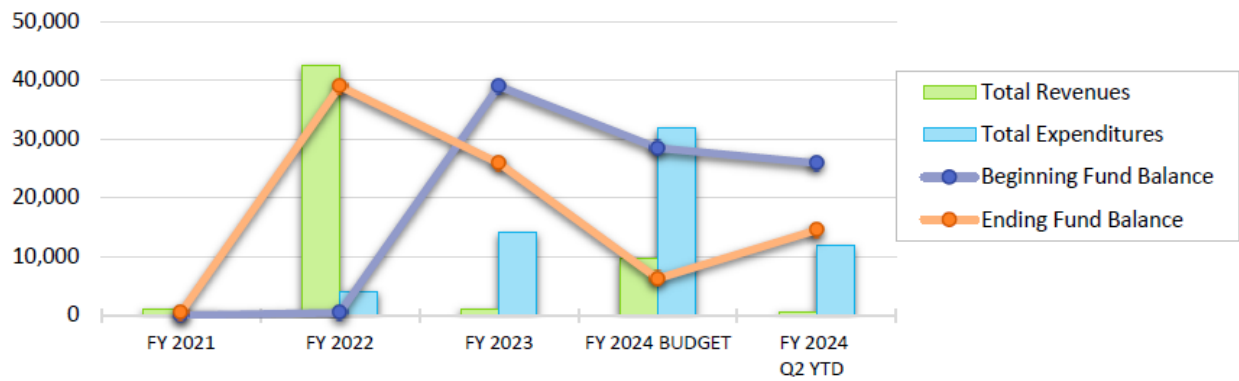
Capital Projects Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

| CATEGORY | 2ND QUARTER (Oct '23-Dec '23) | | | | FY 2023 YTD (Jul '23-Dec '23) | | | | FOR REFERENCE | |
|---|-------------------------------|------------------|-------------------|---------------|-------------------------------|------------------|-------------------|---------------|-----------------|--------------------|
| | EST | | | % RECVD | 6 MO EST | 6 MO | 6 MO | % RECVD | BUDGET | FULL YEAR |
| | BUDGET | ACTUAL | VARIANCE | OR SPENT | BUDGET | ACTUAL | VARIANCE | OR SPENT | FY 2024 | ESTIMATE |
| Revenues | | | | | | | | | | |
| Intergovernmental | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | | \$ 9,136 | \$ - |
| Transfers and Interfund | - | - | - | | 150 | 150 | - | 100.00% | 150 | 150 |
| Miscellaneous | 83 | 98 | 15 | 118.1% | 248 | 274 | 26 | 110.5% | 330 | 360 |
| Total Revenues | 83 | 98 | 15 | 118.1% | 398 | 424 | 26 | 106.5% | 9,616 | 510 |
| Expenditures | | | | | | | | | | |
| Personnel | 13 | 12 | 1 | 92.3% | 24 | 22 | 2 | 91.7% | 160 | 58 |
| Materials and Services | 132 | 132 | (0) | 100.0% | 265 | 265 | 0 | 100.0% | 529 | 706 |
| Comm Dev Building | - | - | - | | - | - | - | | 1,000 | - |
| Courthouse | 43 | 43 | (0) | 100.0% | 43 | 44 | (1) | 102.3% | 1,700 | 1,700 |
| Juniper Canyon Access | - | - | - | | - | - | - | | 150 | 150 |
| Justice Center | 5,943 | 6,109 | (166) | 102.8% | 11,603 | 11,513 | 90 | 99.2% | 28,300 | 34,800 |
| Total Expenditures | 6,131 | 6,297 | (166) | 102.7% | 11,935 | 11,844 | 91 | 99.2% | 31,839 | 37,414 |
| Revenues over (under) Expenditures | (6,048) | (6,199) | (151) | 102.5% | (11,537) | (11,420) | 117 | 99.0% | (22,223) | (36,904) |
| Beginning Fund Balance | 22,993 | 20,692 | (2,301) | 90.0% | 28,482 | 25,913 | (2,569) | 91.0% | 28,482 | 25,913 |
| Ending Fund Balance | \$ 16,945 | \$ 14,493 | \$ (2,452) | 85.5% | \$ 16,945 | \$ 14,493 | \$ (2,452) | 85.5% | \$ 6,259 | \$ (10,991) |
| 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 | 2ND QUARTER (Oct '23-Dec '23) | | | | FY 2023 YTD (Jul '23-Dec '23) | | | | FOR REFERENCE | |
|---------------------------------------|-------------------------------|-----------|-------------|--------------|-------------------------------|------------|-------------|--------------|---------------|------------|
| | EST | | | % RECV'D | 6 MO EST | 6 MO | 6 MO | % RECV'D | BUDGET | FULL YEAR |
| | BUDGET | ACTUAL | VARIANCE | OR SPENT | BUDGET | ACTUAL | VARIANCE | OR SPENT | FY 2024 | ESTIMATE |
| Revenues | | | | | | | | | | |
| Intergovernmental | \$ 23 | \$ - | \$ (23) | 0.0% | \$ 23 | \$ - | \$ (23) | 0.0% | \$ 91 | \$ 91 |
| Transfers and Interfund | - | - | - | | 161 | 161 | - | 100.0% | 161 | 161 |
| Miscellaneous | 1 | 2 | 1 | 200.0% | 2 | 5 | 3 | 250.0% | 3 | 4 |
| Total Revenues | 24 | 2 | (22) | 8.3% | 186 | 166 | (20) | 89.2% | 255 | 256 |
| Expenditures | | | | | | | | | | |
| Personnel | 45 | 9 | 36 | 20.0% | 82 | 27 | 55 | 32.9% | 178 | 173 |
| Materials & Services | 26 | 23 | 3 | 88.5% | 51 | 40 | 11 | 78.4% | 102 | 101 |
| Total Expenditures | 71 | 32 | 39 | 45.1% | 133 | 67 | 66 | 50.4% | 280 | 274 |
| Revenues over (under) Expenditures | (47) | (30) | 17 | 63.8% | 53 | 99 | 46 | 186.8% | (25) | (18) |
| Beginning Fund Balance | 223 | 239 | 16 | 107.2% | 123 | 110 | (13) | 89.4% | 123 | 110 |
| Ending Fund Balance | \$ 176 | \$ 209 | \$ 33 | 118.8% | \$ 176 | \$ 209 | \$ 33 | 118.8% | \$ 98 | \$ 92 |
| Contingency | | | | | | | | | 98 | - |

Weed Control Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

| CATEGORY | 2ND QUARTER (Oct '23-Dec '23) | | | | FY 2023 YTD (Jul '23-Dec '23) | | | | FOR REFERENCE | |
|---------------------------------------|-------------------------------|-----------|-------------|---------------|-------------------------------|------------|-------------|---------------|---------------|------------|
| | EST | | | % RECV'D | 6 MO EST | 6 MO | 6 MO | % RECV'D | BUDGET | FULL YEAR |
| | BUDGET | ACTUAL | VARIANCE | OR SPENT | BUDGET | ACTUAL | VARIANCE | OR SPENT | FY 2024 | ESTIMATE |
| Revenues | | | | | | | | | | |
| Intergovernmental | - | 8 | 8 | | - | 14 | 14 | | \$ - | \$ 14 |
| Transfers and Interfund | - | - | - | | - | 10 | 10 | | - | 20 |
| Licenses, Permits & Fees | 32 | 54 | 22 | 168.8% | 50 | 54 | 4 | 108.0% | 200 | 185 |
| Miscellaneous | 1 | 4 | 3 | 400.0% | 3 | 6 | 3 | 200.0% | 5 | 7 |
| Total Revenues | 33 | 66 | 33 | 200.0% | 53 | 84 | 31 | 158.5% | 205 | 226 |
| Expenditures | | | | | | | | | | |
| Personnel | 48 | 69 | (21) | 143.8% | 88 | 124 | (36) | 140.9% | 192 | 186 |
| Materials & Services | 28 | 24 | 4 | 85.7% | 55 | 38 | 17 | 69.1% | 110 | 98 |
| Total Expenditures | 76 | 93 | (17) | 122.4% | 143 | 162 | (19) | 113.3% | 302 | 284 |
| Revenues over (under) Expenditures | (43) | (27) | 16 | 62.8% | (90) | (77) | 13 | 85.6% | (97) | (58) |
| Beginning Fund Balance | 170 | 204 | 34 | 120.0% | 217 | 254 | 37 | 117.1% | 217 | 254 |
| Ending Fund Balance | \$ 127 | \$ 177 | \$ 50 | 139.4% | \$ 127 | \$ 177 | \$ 50 | 139.4% | \$ 120 | \$ 196 |
| Contingency | | | | | | | | | 120 | - |



Risk Management Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

| CATEGORY | 2ND QUARTER (Oct '23-Dec '23) | | | | FY 2023 YTD (Jul '23-Dec '23) | | | | FOR REFERENCE | |
|---|-------------------------------|---------------|---------------|--------------------|-------------------------------|---------------|---------------|---------------|---------------|--------------|
| | EST | | | % | 6 MO | 6 MO | 6 MO | % | BUDGET | FULL YEAR |
| | BUDGET | ACTUAL | VARIANCE | RECV'D OR SPENT | BUDGET | ACTUAL | VARIANCE | OR SPENT | FY 2024 | ESTIMATE |
| Revenues | | | | | | | | | | |
| Internal Service | 13 | 13 | \$ (0) | 100.0% | 26 | 26 | \$ (0) | 100.0% | \$ 52 | \$ 52 |
| Transfers and Interfund | - | - | - | - | 150 | 150 | - | 100.0% | 150 | 150 |
| Total Revenues | 13 | 13 | (0) | 100.0% | 176 | 176 | (0) | 100.0% | 202 | 202 |
| Expenditures | | | | | | | | | | |
| Materials & Services | - | - | - | - | - | - | - | - | 152 | 146 |
| Total Expenditures | - | - | - | - | - | - | - | - | 152 | 146 |
| Revenues over (under) Expenditures | 13 | 13 | (0) | 100.0% | 176 | 176 | (0) | 100.0% | 50 | 56 |
| Beginning Fund Balance | 163 | 163 | (0) | 100.0% | - | - | - | - | - | - |
| Ending Fund Balance | \$ 176 | \$ 176 | \$ (0) | 100.0% | \$ 176 | \$ 176 | \$ (0) | 100.0% | \$ 50 | \$ 56 |
| Contingency | | | | | | | | | 50 | - |

GO Debt Service Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

| CATEGORY | 2ND QUARTER (Oct '23-Dec '23) | | | | FY 2023 YTD (Jul '23-Dec '23) | | | | FOR REFERENCE | |
|---|-------------------------------|---------------|--------------|--------------------|-------------------------------|---------------|--------------|---------------|---------------|-------------|
| | EST | | | % | 6 MO | 6 MO | 6 MO | % | BUDGET | FULL YEAR |
| | BUDGET | ACTUAL | VARIANCE | RECV'D OR SPENT | BUDGET | ACTUAL | VARIANCE | OR SPENT | FY 2024 | ESTIMATE |
| Revenues | | | | | | | | | | |
| Taxes | \$ 500 | \$ 559 | \$ 59 | 111.8% | \$ 520 | \$ 563 | \$ 43 | 108.3% | \$ 578 | \$ 579 |
| Total Revenues | 500 | 562 | 62 | 112.4% | 520 | 566 | 46 | 108.8% | 578 | 582 |
| Expenditures | | | | | | | | | | |
| Debt Service | | | | | | | | | | |
| Principal | - | - | - | - | - | - | - | - | 135 | 135 |
| Interest | 231 | 230 | 1 | 99.6% | 231 | 230 | 1 | 99.6% | 461 | 461 |
| Total Expenditures | 231 | 230 | 1 | 99.6% | 231 | 230 | 1 | 99.6% | 596 | 596 |
| Revenues over (under) Expenditures | 269 | 332 | 63 | 123.4% | 289 | 336 | 47 | 116.3% | (18) | (14) |
| Beginning Fund Balance | 38 | 27 | (11) | 71.1% | 18 | 23 | 5 | 127.8% | 18 | 23 |
| Ending Fund Balance | \$ 307 | \$ 359 | \$ 52 | 116.9% | \$ 307 | \$ 359 | \$ 52 | 116.9% | \$ - | \$ 9 |

Special Transportation Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

| CATEGORY | 2ND QUARTER (Oct '23-Dec '23) | | | | FY 2023 YTD (Jul '23-Dec '23) | | | | FOR REFERENCE | |
|---|-------------------------------|-----------------|---------------|--------------------|-------------------------------|-----------------|---------------|---------------|---------------|---------------|
| | EST | | | % | 6 MO | 6 MO | 6 MO | % | BUDGET | FULL YEAR |
| | BUDGET | ACTUAL | VARIANCE | RECV'D OR SPENT | BUDGET | ACTUAL | VARIANCE | OR SPENT | FY 2024 | ESTIMATE |
| Revenues | | | | | | | | | | |
| Intergovernmental | \$ 108 | \$ 97 | \$ (11) | 89.8% | \$ 216 | \$ 427 | \$ 211 | 197.7% | \$ 431 | \$ 431 |
| Miscellaneous | 4 | 12 | 8 | 300.0% | 8 | 21 | 13 | 262.5% | 15 | 20 |
| Total Revenues | 112 | 109 | (3) | 97.3% | 224 | 448 | 224 | 200.0% | 446 | 451 |
| Expenditures | | | | | | | | | | |
| Materials & Services | - | - | - | - | - | - | - | - | 800 | 768 |
| Total Expenditures | - | - | - | - | - | - | - | - | 800 | 768 |
| Revenues over (under) Expenditures | 112 | 109 | (3) | 97.3% | 224 | 448 | 224 | 200.0% | (354) | (317) |
| Beginning Fund Balance | 866 | 1,110 | 244 | 128.2% | 754 | 772 | 18 | 102.4% | 754 | 772 |
| Ending Fund Balance | \$ 978 | \$ 1,219 | \$ 241 | 124.6% | \$ 978 | \$ 1,219 | \$ 241 | 124.6% | \$ 400 | \$ 455 |
| Contingency | | | | | | | | | 400 | - |



Title III Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

| CATEGORY | 2ND QUARTER (Oct '23-Dec '23) | | | | FY 2023 YTD (Jul '23-Dec '23) | | | | FOR REFERENCE | |
|---|-------------------------------|---------------|--------------|---------------|-------------------------------|---------------|--------------|---------------|---------------|--------------|
| | EST | | | % REC'D | 6 MO EST | 6 MO | 6 MO | % REC'D | BUDGET | FULL YEAR |
| | BUDGET | ACTUAL | VARIANCE | OR SPENT | BUDGET | ACTUAL | VARIANCE | OR SPENT | FY 2024 | ESTIMATE |
| Revenues | | | | | | | | | | |
| Intergovernmental | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | | \$ 100 | \$ 100 |
| Miscellaneous | 5 | 6 | 1 | 120.0% | 9 | 11 | 2 | 122.2% | 18 | 19 |
| Total Revenues | 5 | 6 | 1 | 120.0% | 9 | 11 | 2 | 122.2% | 118 | 119 |
| Expenditures | | | | | | | | | | |
| Materials & Services | 35 | 10 | 25 | 28.6% | 71 | 40 | 31 | 56.3% | 705 | 697 |
| Total Expenditures | 35 | 10 | 25 | 28.6% | 71 | 40 | 31 | 56.3% | 705 | 697 |
| Revenues over (under) Expenditures | (30) | (4) | 26 | 13.3% | (62) | (29) | 33 | 46.8% | (587) | (578) |
| Beginning Fund Balance | 555 | 564 | 9 | 101.6% | 587 | 589 | 2 | 100.3% | 587 | 621 |
| Ending Fund Balance | \$ 525 | \$ 560 | \$ 35 | 106.7% | \$ 525 | \$ 560 | \$ 35 | 106.7% | \$ - | \$ 43 |

Crook County School Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

| CATEGORY | 2ND QUARTER (Oct '23-Dec '23) | | | | FY 2023 YTD (Jul '23-Dec '23) | | | | FOR REFERENCE | |
|---|-------------------------------|-------------|-------------|----------|-------------------------------|-------------|-------------|---------------|---------------|---------------|
| | EST | | | % REC'D | 6 MO EST | 6 MO | 6 MO | % REC'D | BUDGET | FULL YEAR |
| | BUDGET | ACTUAL | VARIANCE | OR SPENT | BUDGET | ACTUAL | VARIANCE | OR SPENT | FY 2024 | ESTIMATE |
| Revenues | | | | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | | \$ 130 | \$ 130 | \$ 0 | 100.0% | \$ 140 | \$ 130 |
| Intergovernmental | - | - | - | | - | - | - | | 330 | 330 |
| Total Revenues | - | - | - | | 130 | 130 | 0 | 100.0% | 470 | 460 |
| Expenditures | | | | | | | | | | |
| Special Payment | - | - | - | | 130 | 130 | (0) | 100.0% | 470 | 130 |
| Total Expenditures | - | - | - | | 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 | 2ND QUARTER (Oct '23-Dec '23) | | | | FY 2023 YTD (Jul '23-Dec '23) | | | | FOR REFERENCE | |
|---|-------------------------------|--------------|---------------|---------------|-------------------------------|--------------|---------------|---------------|---------------|---------------|
| | EST | | | % REC'D | 6 MO EST | 6 MO | 6 MO | % REC'D | BUDGET | FULL YEAR |
| | BUDGET | ACTUAL | VARIANCE | OR SPENT | BUDGET | ACTUAL | VARIANCE | OR SPENT | FY 2024 | ESTIMATE |
| Revenues | | | | | | | | | | |
| Intergovernmental | \$ 64 | \$ 67 | \$ 3 | 104.7% | \$ 64 | \$ 67 | \$ 3 | 104.7% | \$ 255 | \$ 255 |
| Miscellaneous | 3 | 1 | (2) | 33.3% | 5 | 2 | (3) | 40.0% | 10 | 10 |
| Total Revenues | 67 | 68 | 1 | 101.5% | 69 | 69 | (0) | 100.0% | 265 | 265 |
| Expenditures | | | | | | | | | | |
| Materials & Services | 26 | 28 | (2) | 107.7% | 77 | 79 | (2) | 102.6% | 102 | 102 |
| Transfers | - | - | - | | 325 | 325 | - | 100.0% | 453 | 453 |
| Total Expenditures | 26 | 28 | (2) | 107.7% | 402 | 404 | (2) | 100.5% | 555 | 555 |
| Revenues over (under) Expenditures | 41 | 40 | (1) | 97.6% | (333) | (336) | (3) | 100.9% | (290) | (290) |
| Beginning Fund Balance | 52 | 48 | (4) | 92.3% | 426 | 424 | (2) | 99.5% | 426 | 424 |
| Ending Fund Balance | \$ 93 | \$ 88 | \$ (5) | 94.6% | \$ 93 | \$ 88 | \$ (5) | 94.6% | \$ 136 | \$ 134 |
| Contingency | | | | | | | | | 136 | - |



Community College Education Center Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

| CATEGORY | 2ND QUARTER (Oct '23-Dec '23) | | | | FY 2023 YTD (Jul '23-Dec '23) | | | | FOR REFERENCE | |
|---|-------------------------------|---------------|-------------|----------------------|-------------------------------|---------------|-------------|---------------|---------------|---------------|
| | EST | ACTUAL | VARIANCE | % RECV'D OR SPENT | 6 MO EST | 6 MO | 6 MO | % RECV'D | BUDGET | FULL YEAR |
| | BUDGET | | | | BUDGET | ACTUAL | VARIANCE | OR SPENT | FY 2024 | ESTIMATE |
| Revenues | | | | | | | | | | |
| Intergovernmental | \$ - | \$ - | \$ - | | \$ 25 | \$ 25 | \$ - | 100.0% | \$ 25 | \$ 25 |
| Transfers and Interfund | - | - | - | | 25 | 25 | - | 100.0% | 25 | 25 |
| Miscellaneous | 1 | 2 | 1 | 200.0% | 3 | 5 | 2 | 166.7% | 5 | 5 |
| Total Revenues | 1 | 2 | 1 | 200.0% | 53 | 55 | 2 | 103.8% | 55 | 55 |
| Expenditures | | | | | | | | | | |
| Special Payment | - | - | - | | - | - | - | | 75 | 75 |
| Total Expenditures | - | - | - | | - | - | - | | 75 | 75 |
| Revenues over (under) Expenditures | 1 | 2 | 1 | 200.0% | 53 | 55 | 2 | 103.8% | (20) | (20) |
| Beginning Fund Balance | 233 | 235 | 2 | 100.9% | 181 | 183 | 2 | 101.1% | 182 | 183 |
| Ending Fund Balance | \$ 234 | \$ 237 | \$ 3 | 101.3% | \$ 234 | \$ 237 | \$ 3 | 101.3% | \$ 162 | \$ 163 |
| Contingency | | | | | | | | | 162 | - |

Tourism Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

| CATEGORY | 2ND QUARTER (Oct '23-Dec '23) | | | | FY 2023 YTD (Jul '23-Dec '23) | | | | FOR REFERENCE | |
|---|-------------------------------|---------------|-------------|----------------------|-------------------------------|---------------|-------------|---------------|---------------|---------------|
| | EST | ACTUAL | VARIANCE | % RECV'D OR SPENT | 6 MO EST | 6 MO | 6 MO | % RECV'D | BUDGET | FULL YEAR |
| | BUDGET | | | | BUDGET | ACTUAL | VARIANCE | OR SPENT | FY 2024 | ESTIMATE |
| Revenues | | | | | | | | | | |
| Taxes | \$ 15 | \$ 12 | \$ (3) | 80.0% | \$ 15 | \$ 12 | \$ (3) | 80.0% | \$ 30 | \$ 30 |
| Miscellaneous | - | 1 | 1 | | 1 | 2 | 1 | 200.0% | 1 | 2 |
| Total Revenues | 15 | 13 | (2) | 86.7% | 16 | 14 | (2) | 87.5% | 31 | 32 |
| Expenditures | | | | | | | | | | |
| Materials & Services | - | - | - | | 2 | 2 | (0) | 100.0% | 5 | 5 |
| Total Expenditures | - | - | - | | 2 | 2 | (0) | 100.0% | 5 | 5 |
| Revenues over (under) Expenditures | 15 | 13 | (2) | 86.7% | 14 | 12 | (2) | 85.7% | 26 | 27 |
| Beginning Fund Balance | 89 | 92 | 3 | 103.4% | 90 | 94 | 4 | 104.4% | 90 | 94 |
| Ending Fund Balance | \$ 104 | \$ 106 | \$ 2 | 101.9% | \$ 104 | \$ 106 | \$ 2 | 101.9% | \$ 116 | \$ 121 |
| Contingency | | | | | | | | | 116 | - |

Taylor Grazing Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

| CATEGORY | 2ND QUARTER (Oct '23-Dec '23) | | | | FY 2023 YTD (Jul '23-Dec '23) | | | | FOR REFERENCE | |
|---|-------------------------------|--------------|-------------|----------------------|-------------------------------|--------------|-------------|---------------|---------------|--------------|
| | EST | ACTUAL | VARIANCE | % RECV'D OR SPENT | 6 MO EST | 6 MO | 6 MO | % RECV'D | BUDGET | FULL YEAR |
| | BUDGET | | | | BUDGET | ACTUAL | VARIANCE | OR SPENT | FY 2024 | ESTIMATE |
| Revenues | | | | | | | | | | |
| Intergovernmental | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | | \$ 4 | \$ 4 |
| Miscellaneous | - | 0 | 0 | | - | 1 | 1 | | - | 1 |
| Total Revenues | - | 0 | 0 | | - | 1 | 1 | | 4 | 5 |
| Expenditures | | | | | | | | | | |
| Materials & Services | - | - | - | | - | - | - | | 37 | 36 |
| Total Expenditures | - | - | - | | - | - | - | | 37 | 36 |
| Revenues over (under) Expenditures | - | 0 | 0 | | - | 1 | 1 | | (33) | (31) |
| Beginning Fund Balance | 33 | 42 | 9 | 127.3% | 33 | 41 | 8 | 124.2% | 33 | 41 |
| Ending Fund Balance | \$ 33 | \$ 42 | \$ 9 | 127.3% | \$ 33 | \$ 42 | \$ 9 | 127.3% | \$ - | \$ 10 |



Surveyor Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

| CATEGORY | 2ND QUARTER (Oct '23-Dec '23) | | | | FY 2023 YTD (Jul '23-Dec '23) | | | | FOR REFERENCE | | |
|---|-------------------------------|---------------|--------------|----------------------|-------------------------------|---------------|--------------|---------------|----------------------|-------------------|-----------------------|
| | EST | | VARIANCE | % RECV'D OR SPENT | 6 MO EST | | 6 MO | | % RECV'D OR SPENT | BUDGET FY 2024 | FULL YEAR ESTIMATE |
| | BUDGET | ACTUAL | | | BUDGET | ACTUAL | VARIANCE | OR SPENT | | | |
| Revenues | | | | | | | | | | | |
| Licenses, Permits & Fees | \$ 20 | \$ 14 | \$ (6) | 70.0% | \$ 40 | \$ 26 | \$ (14) | 65.0% | \$ 80 | \$ 80 | |
| Miscellaneous | 1 | 2 | 1 | 200.0% | 3 | 4 | 1 | 133.3% | 5 | 5 | |
| Total Revenues | 21 | 16 | (5) | 76.2% | 43 | 30 | (13) | 69.8% | 85 | 85 | |
| Expenditures | | | | | | | | | | | |
| Materials & Services | 29 | 13 | 16 | 44.8% | 58 | 18 | 40 | 31.0% | 116 | 112 | |
| Total Expenditures | 29 | 13 | 16 | 44.8% | 58 | 18 | 40 | 31.0% | 116 | 112 | |
| Revenues over (under) Expenditures | (8) | 3 | 11 | -37.5% | (15) | 12 | 27 | -80.0% | (31) | (27) | |
| Beginning Fund Balance | 159 | 191 | 32 | 120.1% | 166 | 182 | 16 | 109.6% | 166 | 182 | |
| Ending Fund Balance | \$ 151 | \$ 194 | \$ 43 | 128.5% | \$ 151 | \$ 194 | \$ 43 | 128.5% | \$ 135 | \$ 155 | |
| Contingency | | | | | | | | | 135 | - | |

Clerk Special Revenue Fund

FY 2024 BUDGET VS. ACTUAL, amounts in thousands

| CATEGORY | 2ND QUARTER (Oct '23-Dec '23) | | | | FY 2023 YTD (Jul '23-Dec '23) | | | | FOR REFERENCE | | |
|---|-------------------------------|---------------|--------------|----------------------|-------------------------------|---------------|--------------|---------------|----------------------|-------------------|-----------------------|
| | EST | | VARIANCE | % RECV'D OR SPENT | 6 MO EST | | 6 MO | | % RECV'D OR SPENT | BUDGET FY 2024 | FULL YEAR ESTIMATE |
| | BUDGET | ACTUAL | | | BUDGET | ACTUAL | VARIANCE | OR SPENT | | | |
| Revenues | | | | | | | | | | | |
| Transfers and Interfund | \$ 3 | \$ 2 | \$ (1) | 66.7% | \$ 5 | \$ 4 | \$ (1) | 80.0% | \$ 10 | \$ 10 | |
| Licenses, Permits & Fees | 5 | 3 | (2) | 60.0% | 9 | 7 | (2) | 77.8% | 18 | 18 | |
| Miscellaneous | 1 | 2 | 1 | 200.0% | 2 | 4 | 2 | 200.0% | 4 | 5 | |
| Total Revenues | 9 | 7 | (2) | 77.8% | 16 | 15 | (1) | 93.8% | 32 | 33 | |
| Expenditures | | | | | | | | | | | |
| Notary | 1 | 1 | 0 | 100.0% | 3 | 1 | 2 | 33.3% | 26 | 25 | |
| Recording | - | 0 | (0) | | - | 0 | (0) | | 115 | 111 | |
| Archive | 8 | 7 | 1 | 87.5% | 10 | 10 | 0 | 100.0% | 77 | 74 | |
| Total Expenditures | 9 | 8 | 1 | 88.9% | 13 | 11 | 2 | 84.6% | 218 | 210 | |
| Revenues over (under) Expenditures | - | (1) | (1) | | 3 | 4 | 1 | 133.3% | (186) | (177) | |
| Beginning Fund Balance | 225 | 244 | 19 | 108.4% | 222 | 240 | 18 | 108.1% | 221 | 158 | |
| Ending Fund Balance | \$ 225 | \$ 243 | \$ 18 | 108.0% | \$ 225 | \$ 243 | \$ 18 | 108.0% | \$ 35 | \$ (19) | |
| Contingency | | | | | | | | | 35 | - | |



American Rescue Plan Act Funds Summary

The following schedule provides information related to the County’s spending of the American Rescue Plan Act (ARPA) funds from the receipt of the funds in Fiscal Year 2022 to the end of December 2023.

These funds must be obligated by December 31, 2024 and spent by December 31, 2026.

| Fund/Department | Federal ARPA Budget to Actual Description | Start of Project to December 31, 2023 | | |
|--------------------------|---|---------------------------------------|------------------------|------------------------|
| | | Budgeted | Spent to Dec. 2023 | Remaining |
| IT | Personnel, Equipment/Network Upgrades | \$ 1,050,000.00 | \$ 237,411.72 | \$ 812,588.28 |
| Finance | ERP | 300,000.00 | 126,250.00 | 173,750.00 |
| Human Resources | HRIS | 150,000.00 | - | 150,000.00 |
| | IT Roadmap Total | \$ 1,500,000.00 | \$ 363,661.72 | \$ 1,136,338.28 |
| Non-Departmental | Ochoco Irrigation District Pass Through | \$ 200,000.00 | \$ 200,000.00 | \$ - |
| Sheriff's Office | Personnel, Materials & Services | \$ 500,000.00 | \$ 500,000.00 | \$ - |
| Capital Projects | Justice Center | \$ 730,000.00 | \$ 730,000.00 | \$ - |
| Facilities | Personnel, Maintenance & Repairs | \$ 500,000.00 | \$ 500,000.00 | \$ - |
| Fairgrounds | Personnel, Maintenance & Repairs | \$ 300,000.00 | \$ 300,000.00 | \$ - |
| Museum | Compensation | \$ 25,000.00 | \$ 25,000.00 | \$ - |
| General Fund | Compensation & Contract Services | \$ 867,100.00 | \$ 593,748.77 | 273,351.23 |
| Community Development | Compensation | 4,500.00 | 4,480.69 | 19.31 |
| Health & Human Services | Compensation | 65,000.00 | 64,466.13 | 533.87 |
| Library | Compensation | 29,000.00 | 28,628.93 | 371.07 |
| Veterans Services | Compensation | 4,000.00 | 3,984.03 | 15.97 |
| CR Watershed | Compensation | 4,300.00 | 4,278.25 | 21.75 |
| Fairgrounds | Compensation | 11,100.00 | 11,047.77 | 52.23 |
| | | \$ 985,000.00 | \$ 710,634.57 | \$ 274,365.43 |
| Total ARPA Received | | | \$ 4,740,000.00 | |
| Total Spent to Dec. 2023 | | | \$ 3,329,296.29 | |
| Remaining to Spend | | | <u>\$ 1,410,703.71</u> | |



Debt Summary

The following schedule provides information related to the County's outstanding debt during fiscal year 2024 through fiscal year 2029. 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 2024
- Interest rate
- Year of maturity of the obligation
- Outstanding principal balance as of June 30, by fiscal year through 2029
- 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 |

