



# Crook County

Oregon

Adopted Budget

For Fiscal Year 2024



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Crook County  
Oregon**

For the Fiscal Year Beginning

**July 01, 2022**

*Christopher P. Morrill*

Executive Director

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**Crook County**  
300 NE 3rd Street  
Prineville, OR 97754

June 7, 2023

## Budget Message

Judge Crawford, Commissioners Brummer and Barney, Budget Committee members, and citizens of Crook County,

On behalf of the Crook County management team and staff, I present the fiscal year 2024 budget for Crook County. The County-wide budget totals \$154,606,000 with a General Fund budget of \$19,104,000. The budget includes \$95,830,000 (62%) in appropriations (i.e., expenditure authority), an additional \$31,471,000 (20%) in contingency (i.e., potential spending authority), and \$27,305,000 (18%) in funds reserved for future expenditures. The budget addresses the eight goals adopted by the County Court in April 2023:

- Goal 1: Deliver the best level of service within available and allocated resources*
- Goal 2: Add County Administrator position to Crook County organization*
- Goal 3: Provide adequate staffing and implement employee retention & recruitment program within available resources*
- Goal 4: Plan, develop and implement an organization wide Facilities Plan*
- Goal 5: Implement Information Technology Road Map*
- Goal 6: Plan, develop and implement an organization wide Asset Management Program*
- Goal 7: Plan, develop and implement an organization wide Communication Plan and protocols*
- Goal 8: Develop and implement an organization wide Strategic Financial Plan*

The goals were adopted following a facilitated process that engaged department heads, meeting in groups representing community justice, tax supported operations, revenue supported operations and internal services, to discuss their operations, key issues, plans and other pertinent matters. County Court members attended each of the sessions to hear and observe the same content and make inquiries.

The facilitator summarized the information and discussion and presented findings back to each of the groups, seeking clarification and alignment from the participants. With this information, the facilitator condensed the information into goal statements. The facilitator and budget staff (Finance Director, Budget Analyst and Budget Officer) met with the Court to discuss and for the Court to reach consensus on the goal statements. After discussion, the Court expressed alignment and requested work plans and timelines for the goals. Objectives were prepared for the various goals, together with specific work tasks and schedules. Additionally, outlines for department work plans were prepared. This information was presented to department directors and the Court for review and discussion. Subsequently, the Court adopted the goals, objectives and department work plans at a regular County Court meeting. A detailed presentation of the goals and objectives including target schedules is presented in the Strategic Goals

and Strategies section beginning on page 25. Work plans are presented with each of the departmental budget narratives.

Perhaps the most consequential goal for the organization and community is goal 2: *Add County Administrator position to Crook County organization*. During the past twenty plus years, the County Court has discussed this issue, taking an action in 2008 to change to a Commission/Manager form of government effective January 1, 2013, with that action reversed by a subsequent County Court in 2011. The budget includes funding to implement a County Administrator role, utilizing contracted services to facilitate the change. The initial organization structure is included in the budget and during fiscal year 2024 policy, organization culture and related matters will be reviewed, discussed and ultimately decisions made to determine the administrative position role and responsibilities and organization structure to lead to the recruitment of an administrative position.

This past year we have seen the organization transition from operations that were reduced due to the pandemic back to delivering pre-pandemic service levels that have been impacted by population growth in the community and deferred activity. Additional complications in the transition include but are not limited to the impact of rapidly increasing, significant and sustained inflation, supply chain issues delaying delivery and availability of materials, computers, vehicles and equipment, and employee recruiting and retention challenges resulting from an aging work force, demographic trends, workforce and workplace dynamics created by government pandemic policies and other matters not fully understood at this time.

The organization has made tremendous progress responding to the challenges noted above, delivering increased services at desired service levels, and preparing itself to address the challenges which are anticipated to accelerate as the County continues to realize population growth and development.

The budget includes the following to provide adequate staffing to meet desired service levels and address employee recruiting and retention efforts:

*Workforce additions*

- A total of 12.66 full-time equivalent (FTEs) positions
- 3.45 FTEs in the Sheriff's Office; deputies, office, and other staff
- An administrative support position in the District Attorney's Office
- Additional funding for an experienced prosecuting attorney in the District Attorney's Office
- Two interns in the District Attorney's Office
- A Chief Information Officer (CIO) and Business Analyst position in the Information Technology operation
- A net 0.75 FTE between Human Resources and Finance to help improve the organization's support of its employees
- An administrative assistant position in administration to support Facilities, Human Resources and Administration
- A net 1.3 FTEs in Community Development increasing inspection capacity
- 2.17 FTEs in Health and Human Services to match program funding and workload
- 0.81 FTE at the Library for customer support

- 0.65 FTE at the Fairgrounds for additional office support and help for events
- 0.33 FTE in Weed Control – transition related to a retirement
- Expanding the role of the equipment maintenance supervisor to oversee the County’s fleet
- A reduction of 1.76 FTEs spread throughout the organization

*Wage and benefits*

- Cost of living adjustment of five percent (5.0%)
  - The COLA implemented will depend on the actual COLA reported in June (presently 4.9% as of April 2023), and contractual obligations
- Health insurance increase of five percent (5.0%)
  - Recently the County received an 18-month no rate adjustment commitment
  - At the end of the 18-month renewal, rates are expected to realize double digit cost increases
- Increase in the 401k contribution rate from ten percent (10%) to twelve percent (12%) effective January 2024
- An increase in the PERS retirement contribution rate for the 2023-2025 biennium of more than three percent (3.xx%) for qualified staff in the Sheriff’s Office

*Other*

- Comprehensive wage and benefit study
- An exit interview program
  - This program will launch after receiving the findings and recommendations of an outside consultant who is presently performing exit interviews of approximately 35-40 employees that have left employment with the County in the last two-three years
- Training budgets in each department
- A human resources information system (HRIS) that facilitates communication of benefit information to employees and creates efficiencies in the management of this information
- Updated employee handbook

Significant progress has been made on the construction of the new Justice Center building. Presently, the building is planned to be completed in March 2024. Sheriff’s Office staff, the District Attorney’s Office and Juvenile department will all relocate from existing facilities to the new Justice Center at that time. Funding to complete this project is included in the budget.

On May 10, 2023, the Court was presented with the first task; high-level programming and space allocation report, of a draft facilities master plan. The report identified the current and projected space needs of the County Clerk, Finance, Assessor, Community Development, Legal, Human Resources, Administration, Information Technology, Facilities and Health and Human Services operations. The report further evaluated the space in the historic Courthouse and building space needs to meet the anticipated space requirements of the above departments. The budget includes funding in the Capital Projects Fund to move to subsequent phases of work including the architectural design and engineering to renovate the Courthouse and build a new building and complete the facilities master plan.



The Court adopted an Information Technology Road Map in April 2023. Critical elements of the plan are funded by the Court's strategic allocation of American Rescue Plan Act (ARPA) dollars received by the County in 2022, with the fiscal year 2024 budget including the following:

- Two key staff positions; a CIO and Business Analyst in the Information Technology department budget
  - ARPA funding for two plus years
- Technology infrastructure of \$300,000 in the Information Technology department budget
- Enterprise Resource Planning (ERP) software, \$300,000 in the Finance department budget, and
- Human Resource Information System (HRIS) software, \$150,000 in the Human Resources department budget.

These strategic investments will help the organization make dynamic progress with its information technology capabilities, and together with training increase staff efficiencies and effectiveness, and improve services.

The Road Fund budget includes expansion of the equipment maintenance supervisor responsibilities to include overseeing the County-wide fleet. Additionally, the ERP acquisition noted above will provide an asset management application that will facilitate consistent automation of the management of the County's vehicles, equipment and buildings. These investments will help the County improve efficiencies, minimize maintenance costs and enhance organizational performance. The Road Fund budget also funds via a transfer to the Capital Projects Fund of \$150,000, a feasibility/preliminary engineering work for a second access to Juniper Canyon.

In fiscal year 2023 the Executive Administrative Assistant to the County Court position was expanded to include Communications Officer responsibilities. This position is incrementally addressing the County's communication program, initially reviewing and updating website information and processes to ensure the information remains current and relevant, and preparing for the use of social media to enhance communications of the County's various operations across multiple platforms. During fiscal year 2024 we anticipate the release of a draft communications plan to management, with a final draft presented to the County Court for approval. Among the efforts with enhanced communications are each department reviewing and updating their webpage and hard copy information, a 24-hour video link is on the County webpage to view the construction of the Justice Center and planned in fiscal year 2024 is the addition of a video link at the landfill to help customers plan their visits.

The preparation of the fiscal year 2024 budget was facilitated using five-year financial forecasting analysis that was implemented following the adoption of the fiscal year 2023 budget. The preliminary five-year forecasts through fiscal year 2028, using individual department capital improvement plans (CIPs), projected staffing additions, changes to materials and services and various incorporated assumptions are included in the budget. The addition of proposed positions in the fiscal year 2024 budget were predicated on the ability of each fund's financial sustainability consistent with the County's financial policies. An exception currently is the potential impact of security staffing and operational costs of the Justice Center.

The County is obligated, and has budgeted, to provide no less security staffing in the new Justice Center as it presently provides; one full-time equivalent position. Discussions continue as to the desired staffing level. Additionally, occupancy costs such as janitorial and maintenance, and utility costs for the portion of the building to be occupied by the State Justice system are pending. The County's view, supported by State law, is these costs are the responsibility of the State. We continue to work with the State to resolve both issues.

Notable budget changes in fiscal year 2024 include the following:

*Total budget reduced nearly \$28.0 million (-15%).*

This is due to two large intergovernmental grants to fund various capital projects including a pass-through of a \$9.4 million grant to the City in fiscal year 2023, and fully budgeting the State Department of Justice grant of \$16 million for the Justice Center project, and total construction of \$47.0 million with a fiscal year 2024 budget of \$28.3 million to complete the project. The project is on budget and on schedule. Lastly, the beginning fund balance for fiscal year 2024 is reduced by nearly \$12.0 million as bond proceeds for the Justice Center were spent on construction during fiscal year 2023.

*Personnel costs are increased \$4.1 million (17%).*

The increase is the result of increasing the number of positions by 12.66 FTEs, (5.3%) as detailed above and on page 213 of this document, pay increases due to step increases (2-3%) and the budgeted COLA adjustment (5%), and budgeted increases to medical and retirement benefits (5%).

*Materials and Services are increased \$2.1 million (7.7%)*

Materials and services are increased due to growth and inflationary impacts.

*Capital outlay decreased \$20.0 million (-37%)*

The reduction in capital outlay budget is driven by a \$19.0 million reduction in budget in the Capital Projects Fund resulting from construction spending on the Justice Center in fiscal year 2023.

*Special Payments reduced \$9.8 million (-87%)*

Special payments in fiscal year 2023 included \$9.4 million to the City of Prineville, a pass-through of State dollars for a road project. The amount budgeted for special payments in fiscal year 2024 is primarily the collection and disbursement of payment in lieu of taxes (PILOT) from data centers.

This budget includes the County levying its full operating levy of \$3.8702 per \$1,000 of assessed value estimated to generate \$11.7 million, together with a dollar levy of \$632,000 for debt service with an estimated rate of \$0.2090 per \$1,000 of assessed value, for a total estimated rate of \$4.0792 per \$1,000 of assessed value. This is an estimated slight increase of \$0.0050 per \$1,000 of assessed value over the prior year. The County has received \$3.0 million of \$6.0 million from the federal government, a one-time payment related to payment in lieu of taxes (PILOT). This payment is allocated over the next four fiscal years, \$1.4 million increasing six percent (6%) per year to \$1.6 million in fiscal year 2027. In fiscal year 2028 property taxes from the data centers will begin to be collected, which is estimated to replace the allocated PILOT dollars. Without the unexpected PILOT revenue only, the employees funded by ARPA would have been possible. In other words, the other proposed positions, totaling 10.66 FTEs would not be financially sustainable. Considering inflationary pressure, all County user fees are undergoing a review process to make sure the fees adequately cover the costs of the services provided. Fee increases

included in the budget include the Landfill with net rate adjustments that will net an additional five percent (5%) revenue to cover its rising operating costs and the Community Development department building fees are increased five percent (5.0%), and the department is introducing planning specific fees to fully fund long-range and current planning.

As an organization we have invested considerable time to enhance our internal communications regarding the budget and on-going operations. Quarterly financial reporting has been initiated that shares what we said we were going to do with what we actually did. This narrative is presented with financial results to help readers have context to the operations of the County government. This process will continue to be enhanced with information shared on the County's website.

The organization achieved a significant milestone with the fiscal year 2023 budget by earning the Government Finance Officers Association's (GFOAs) Distinguished Budget Award. To earn the award the applicant must meet numerous requirements that support transparency and professionalism in municipal finance. The budget reviewers submitted review comments and we have and will continue to enhance the budget document to improve our communications internally and externally. This work involves the entire organization with special effort by Jamie Berger, Budget Analyst and Christina Haron, Acting Finance Director.

We continue to review our communications such as meeting agendas, website content, email and memorandums, for potential changes to enhance our communications. If you should have any suggestions or comments, we encourage you to share those with us.

In closing, I would like to thank all County employees for their hard work and dedication throughout this last year. Crook County employees truly care about the citizens of Crook County, and it shows in the effort they put forth. It is important to them to spend the dollars received as efficiently and effectively as possible and provide high levels of service to the public.

I would also very much like to thank the finance leadership team of Christina Haron and Jamie Berger and the executive leadership team for their time and efforts to implement the accounting and reporting structure we have discussed and planned for the past few years. Without their collaborative and cooperative efforts, we would not have been able to make these necessary changes to prepare the organization for increasing and changing reporting demands. And lastly, I would like to thank the County Court for their leadership and support to the organization and Budget Committee members for their time and due diligence in the review of the County's plans for fiscal year 2024.

Respectfully submitted,

A. Andrew Parks, CPA  
Budget Officer

# Organizational Section

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# Crook County Leadership

## COUNTY COURT MEMBERS

County Judge..... Seth Crawford  
Commissioner ..... Jerry Brummer  
Commissioner ..... Brian Barney

## OTHER ELECTED OFFICIALS

Assessor ..... Jon Soliz  
Clerk ..... Cheryl Seely  
District Attorney..... Kari Hathorn  
Sheriff..... John Gautney  
Surveyor ..... Greg Kelso  
Treasurer ..... Galan Carter

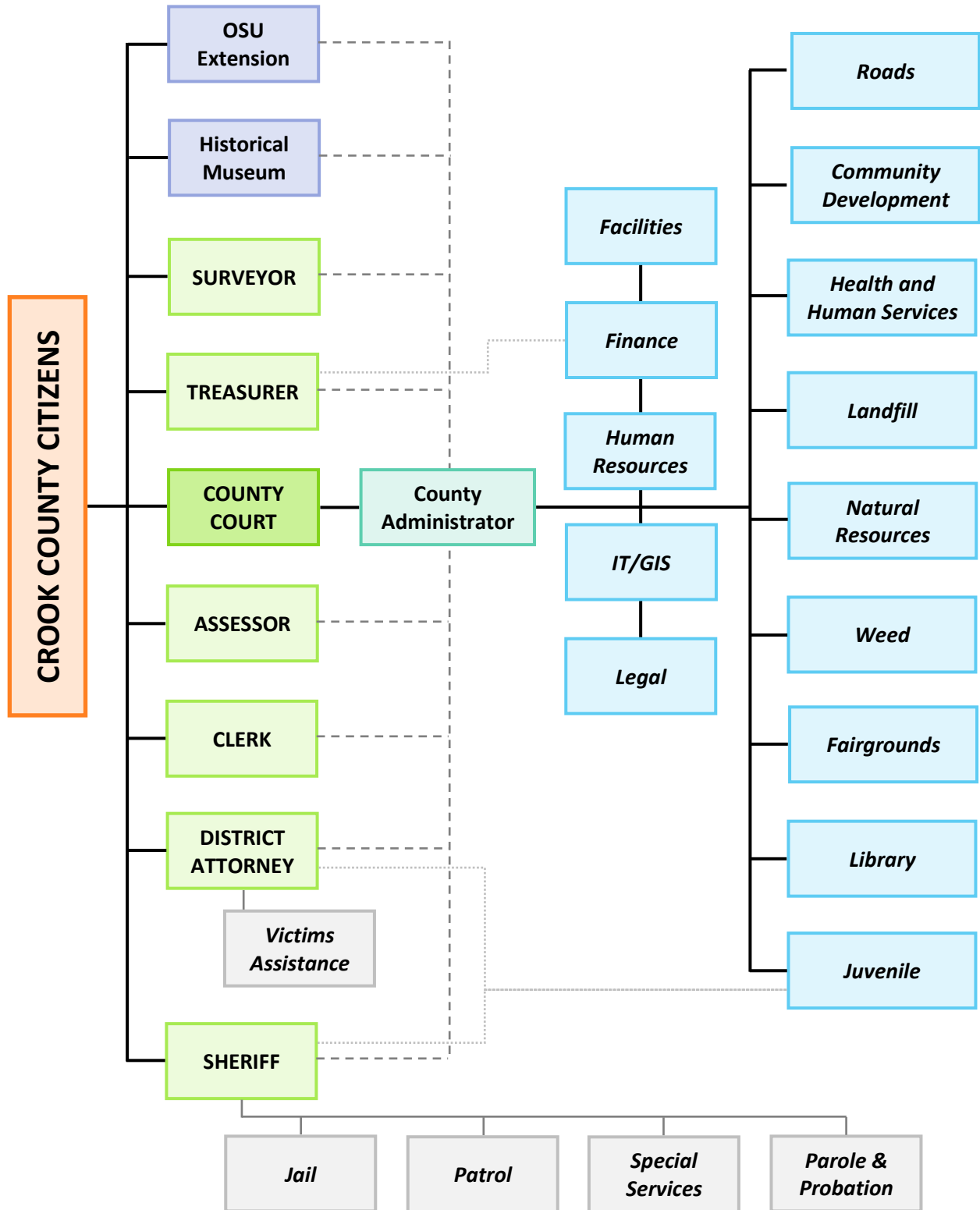
## LEADERSHIP

Administration ..... Andy Parks  
Community Development..... Will VanVactor  
County Counsel ..... Eric Blaine  
Facilities ..... Joe Viola  
Fairgrounds ..... Casey Daly  
Finance ..... Christina Haron  
Health and Human Services ..... Katie Plumb  
Human Resources ..... Kim Barber  
Information Technology..... Sydney Chandler  
Juvenile ..... Erika Frickey  
Landfill..... Aaron Reinhart, Interim  
Library ..... Sarah Beeler  
Roads..... James Staniford

## BUDGET COMMITTEE

Chair ..... Steve Forrester  
Member ..... Bobbi Brooks  
Member ..... Steve Markell

# County Organizational Chart



# Vision, Mission, Values and Guiding Principles

## VISION

Provide a safe and vibrant community in which to live, work, thrive, and play. *Be part of the experience!*

## MISSION

Crook County will inspire trust through excellence and quality of service by embracing creative and innovative methods, and by being friendly, responsive, and fiscally responsible to enhance the health, safety, and quality of life for its citizens.

## GUIDING PRINCIPLES

- Providing responsive, friendly, and honest customer service
- Exhibiting ethical behavior at all times
- Focusing on public safety and social services
- Creating accessibility, responsiveness, and respect
- Finding solutions without stagnation

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## VALUES

*Excellence*

*Fiscal  
Responsibility*

*Trust*

*Creativity and  
Innovation*

*Empowerment  
of Staff*

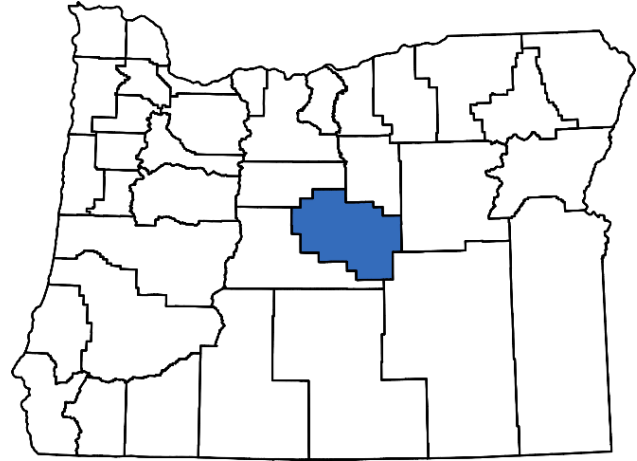
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## Crook County Overview

The Oregon State Legislature established Crook County on October 24, 1882 with Prineville chosen as the County Seat. The county got its name from George Crook, a distinguished career United States Army officer who served in the American Civil War and various Indian Wars.

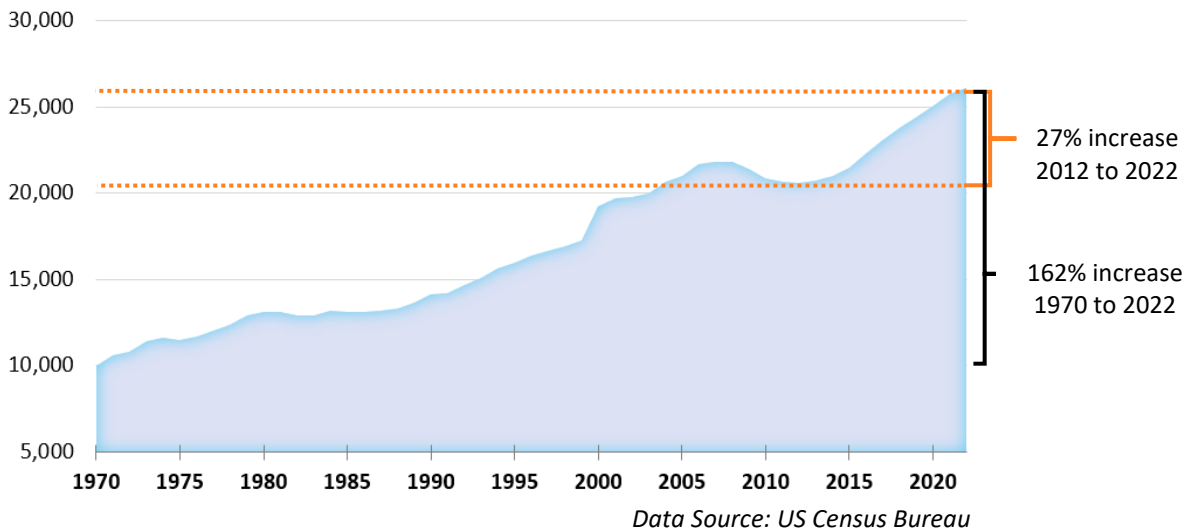
Crook County covers an area of 2,987 square miles in the geographic center of Oregon and comprises the federally defined Prineville Micropolitan Statistical area (which is included in the Bend-Redmond-Prineville Combined Statistical Area).

Although the County's population has grown significantly over the years, initial settlement in the region was slow because of access difficulties. The first group of non-natives to spend the winter in Central Oregon came from a supply train with cattle crossing the Scott Trail in 1862. Once the Santiam Pass was developed in the 1860s, access improved and brought settlers to the region.



The primary industries since Crook County's earliest days include cattle ranching, farming, and logging. Timber mills which sprang up as early as the 1860s greatly contributed to the economic development and growth of the county. In the last decade solar development has resulted in the County generating the most solar power of all Oregon counties and more than \$7.0 billion in data center development.

**TOTAL POPULATION | 1970-2022**

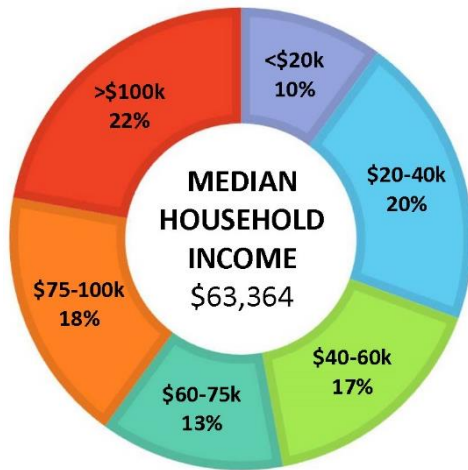


## DEMOGRAPHICS

### Income Distribution

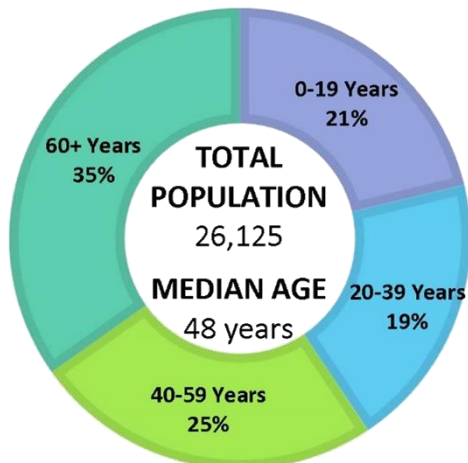
While the County's population grew 27% over the past 10 years (from 20,610 in 2012 to 26,125 in 2022), the median household income increased 57% during the same period (from \$40,263 in 2012 to \$63,364 in 2022).

The largest segment of household income distribution is comprised of those making an annual income of \$100,000 or more (22%), followed by households with an annual income of \$20,000 to \$40,000 (20%).



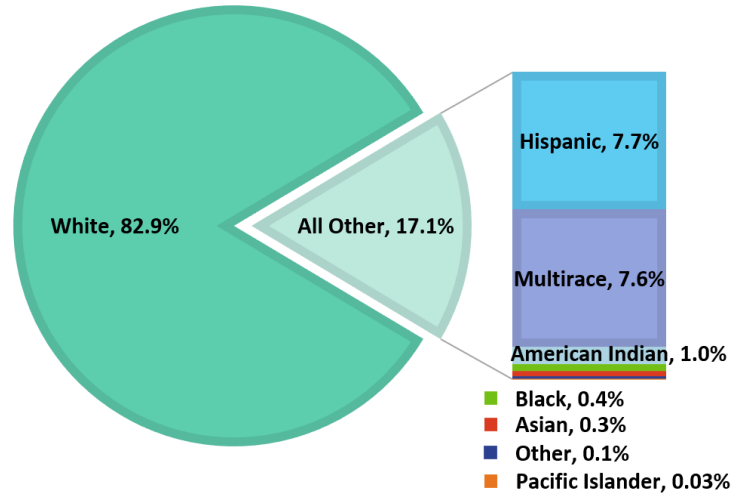
### Age Distribution

Slightly more than one-third of Crook County's population is aged 60 years or older and one-quarter of the population lands between 40 and 59 years old. The median age of Crook County residents is 48 years.



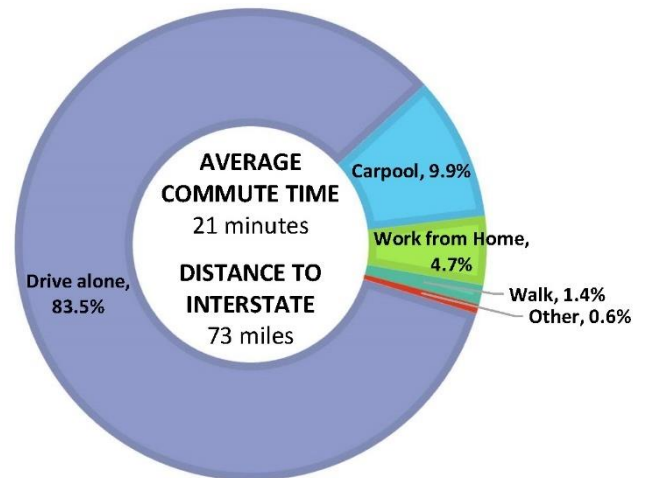
### Ethnicity Distribution

Most of Crook County's population is of white ethnicity (82.9%), followed next by Hispanic (7.7%) and multiracial (7.6%).



### Transportation to Work

Crook County residents have an average commute of 21 minutes to work. The majority (83.5%) drive alone, but almost 10% carpool, 4.7% work from home, and 1.4% walk to work.

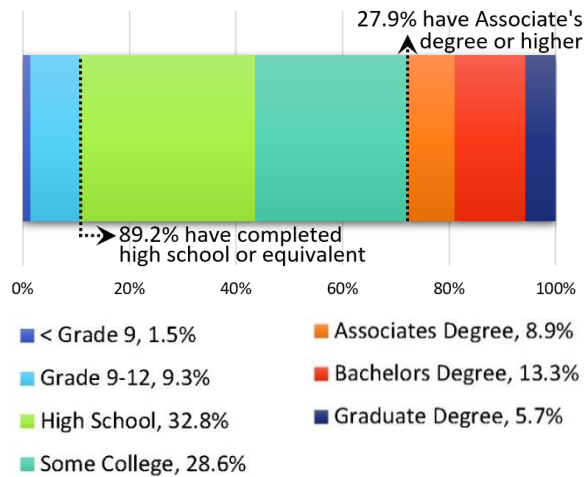


Data Source: US Census Bureau



## Educational Attainment

In 2022 nearly nine of every ten people (89.2%) in Crook County have a high school diploma or passed the GED, and almost three in ten (27.9%) have an Associate’s degree or higher. This is an increase from 2010 when 84.6 % had completed high school and two in ten (22.2%) had an Associate’s degree or higher.



## ECONOMY

Timber, agriculture, and livestock production fuel Crook County’s economy, along with tourism/recreation, manufacturing, and more recently high-tech industry.

The Ochoco National Forest is the primary source of lumber. Irrigation districts support the county’s farms and lend to success in raising hay, grain, mint, potatoes, and seed. Range and forest lands allow grazing for a sizable livestock industry. The county’s natural resources draw significant numbers of hunters, hikers, fishers, boaters, sightseers and rockhounds.

Both Facebook and Apple have brought high-tech industry to Crook County through new data centers, resulting in more than \$7.0 billion in data center development. In the last decade solar development has resulted in the County generating the most solar power of all Oregon counties.

## COMMUNITIES

The majority of Crook County’s residents live in unincorporated areas. Prineville, the County Seat, is Crook County’s only incorporated city where more than 40% of the population reside. County communities include the following:

- Forest Crossing
- Juniper Canyon
- Lone Pine
- O’Neil
- Paulina
- Post
- Powell Butte
- Prineville
- Roberts
- Suplee

## Budget Process

Crook County's fiscal year begins July 1 and ends June 30. The County's annual budget is a financial plan for one fiscal year and is one of the most important and informative documents County leadership will use. The budget shows estimated expenditures (goods or services the County intends to purchase) and the resources that will be available to pay for those expenditures during the upcoming fiscal year.

The budget authorizes the County to spend money, limits how much money can be spent, and justifies the levy of property taxes. In order to levy taxes through the County Assessor, the County must prepare a budget following Oregon local budget law.

### PHASE 1: ESTABLISH PRIORITIES AND GOALS FOR THE NEXT FISCAL YEAR

The strategic planning process begins anew each January as the County Court and management team collaborate to identify needs and assumptions for the short and long term. For fiscal year 2024, 8 budget goals with objectives and department work plans were identified through facilitated goal setting with the departments and elected officials in February and March. These were then adopted by the County Court.

### PHASE 2: DEPARTMENTS PREPARE REQUESTED BUDGETS

Based on the established priorities, goals, and assumptions, department heads estimate resources, update forecasts, and compile budget requests for the coming year.

### PHASE 2: PREPARE PROPOSED BUDGET

The following is an outline of the steps required by the Oregon Department of Revenue for budget preparation and adoption.

- **Appoint Budget Officer:** Every local government is required to have a Budget Officer.
- **Prepare a Proposed Budget:** The Finance Department and Budget Officer prepare the proposed budget for presentation to the Budget Committee. The 5-year forecast is updated as well.
- **Publish Public Notices:** Upon completion of the budget a "Notice of Budget Committee Meeting" is published in a newspaper and posted on the County's website.
- **Budget Committee Meets:** The budget message and proposed budget document is presented to the Budget Committee for review.
- **Committee Approves the Budget:** When the Budget Committee is satisfied that the proposed budget will meet the needs of the citizens of Crook County, they approve it for the County Court to consider for adoption.
- **Committee Approves the Property Tax Rate and Levy Amount.**

### PHASE 3: ADOPT BUDGET AND CERTIFY PROPERTY TAXES

- **Publish Notice of Public Hearing:** After the budget is approved, a budget hearing must be held. The Budget Officer publishes a "Notice of Budget Hearing" in a newspaper or by mail or hand delivery.
- **Hold the Budget Hearing:** The budget hearing must be held by the governing body on the date specified in the public notice and must allow for public testimony.
- **Adopt Budget, Make Appropriations, and Levy Taxes:** The governing body adopts the budget prior to June 30th. The budget and tax levy certification is then filed with the County Assessor.

## PHASE 4: BUDGET CHANGES AFTER ADOPTION

Oregon budget law requires all County funds to be appropriated. Appropriations are the legal authority to spend. Appropriations may be changed during the fiscal year, within the limitations imposed by budget law. Department leadership and the Finance Office monitor actual events as the fiscal year plays out and recommend changes to the budget as needed. The County Court makes changes by resolution. Changes are categorized as appropriation transfers or supplemental budgets. An appropriation transfer decreases an existing appropriation and increases another by the same amount. Supplemental budgets typically create new appropriations, funded by increased revenues. Supplemental budgets are used for occurrences or conditions which were not known at the time the budget was prepared. Directors and managers may amend their budgets for individual accounts without County Court approval so long as appropriations at the legal level of control are not changed.

### BUDGET CALENDAR

#### **January            PRE-BUDGET PREPARATION**

- Budget calendar prepared and approved
- Assumptions developed and baselines set

#### **February-April    BUDGET PREPARATION**

- Strategic plans updated and goals set
- Forecasts and estimates updated
- Workforce plan updated to reflect salary schedule and total compensation costs
- Departments prepare and submit budget and personnel requests
- Department budget meetings held with Budget Analyst, Finance Director, and Budget Officer

#### **May                BUDGET PROPOSED AND APPROVED**

- Internal Service charges calculated and allocated to funds
- Budget Analyst and Finance Director aggregate proposed budget
- Budget Officer prepares Budget Message
- Proposed budget presented to Budget Committee at public meeting(s)
- Budget Committee deliberates and adjusts budget if desired
- Budget updated for Budget Committee changes
- Budget Committee approves budget, tax rate, and tax levy amount

#### **June                BUDGET ADOPTED**

- Notice of Public Budget Hearing published in newspaper
- Public Hearing held where County Court adopts budget (changes limited), makes appropriations, and levies tax rate and amount

#### **July                 BUDGET IN EFFECT**

- Adopted Budget goes into effect at start of new fiscal year on July 1

## PUBLIC PARTICIPATION

Crook County benefits from regular public participation in our budget process. Alongside the three members of the County Court, the Budget Committee includes three citizen volunteers to review the proposed budget and recommend changes leading to an approved budget.

The public is invited to County Court meetings twice a month and regular work sessions where they have opportunities to voice comments and concerns. As it pertains directly to the budget process, the public is encouraged to attend the budget committee meetings where the budget is proposed and approved, as well as the public budget hearing where the budget is adopted, appropriations are made, and ad valorem taxes are imposed for the coming fiscal year. These meetings are open for public comment.

The Library, Fairgrounds, Natural Resources, and Taylor Grazing have advisory committees comprised of members of the public who meet regularly with County leadership to speak into the operational and spending priorities of these areas.

## BASIS OF BUDGETING

All of the funds are budgeted using the modified accrual basis of accounting in accordance with generally accepted accounting practices. In modified accrual, revenues are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, long-term compensated absences are recorded only when payment is due.

## BASIS OF ACCOUNTING AND FINANCIAL REPORTING

The annual financial report accounts for Crook County's operations and financial position on the basis of generally accepted accounting principles (GAAP). The modified accrual basis of accounting is used by the County for all funds except the Proprietary Fund types. Proprietary funds use the full accrual method of accounting. The annual financial report shows all of the County's funds on both a budgetary and GAAP basis for comparison.

There is no difference in the basis of accounting used for financial statements and the accounting method used for budgeting. The budgetary basis of accounting for budgeting purposes is also modified accrual.

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*Crook County uses a modified accrual basis of accounting for budgeting purposes. This means the revenues are recognized when they become measurable and available.*

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## Strategic Goals and Strategies

Strategic goals are a vital tool for Crook County to ensure that the priorities set by the County Court are conveyed in the organization's goals, that strategies are clearly developed to meet the goals, and that overall county government is accountable to meeting community needs. With the help of a facilitator over several days of presentations and discussion from leadership in every County department, the following goals and objectives will guide Crook County in fiscal year 2024 and beyond. Each department section to come details out work plans that have been developed based on these overarching goals and objectives. (Note: All dates are in fiscal years.)

### GOAL 1: DELIVER THE BEST LEVEL OF SERVICE WITHIN AVAILABLE AND ALLOCATED RESOURCES

- Objective 1: Review and agree on defined level of service for each service provided by Crook County – Q4 2023 through Q2 2024
- Objective 2: Review and agree on standard operating procedures for each Department in Crook County – Q4 2023 through Q2 2024
- Objective 3: Ensure defined level of service can be provided before taking on new programs, or changed agenda for defined level of service - ongoing

### GOAL 2: ADD COUNTY ADMINISTRATOR POSITION TO CROOK COUNTY ORGANIZATION

- Objective 1: Define roles, responsibilities and authority for County Court and County Administrator position - by March 2023
- Objective 2: Enter into a professional service agreement to perform and transition the role of the County Administrator into the organization – Q4 2023 through December 2024 - April 2023

- Objective 3: Meet with all County Departments to explain the change and roles and responsibilities – March 2023 through Q4 2023

### GOAL 3: PROVIDE ADEQUATE STAFFING AND IMPLEMENT EMPLOYEE RETENTION & RECRUITMENT PROGRAM WITHIN AVAILABLE RESOURCES

- Objective 1: Keep compensation levels current with present inflation trends within available resources where possible - ongoing
- Objective 2: Improve recruitment and retention of employees
  - Task 1. Review findings of exit interviews and determine areas of improvement to increase, if possible, retention of employees and provide stronger recruitment of new employees – April 2023
  - Task 2. Develop alternatives to implement recommendations of areas of improvement – Q4 2023
  - Task 3. Include management training program in 2024 budget – Q4 2023
  - Task 4. Ensure each department has identified training in budget requests – Q4 2023
  - Task 5. Explore and implement, if possible, a program or execute a contract for employee childcare – Q1 2024
- Objective 3: Define desired staffing levels in each department within current resource limits and execute hiring decisions based on defined staffing levels where possible – Q4 2023

#### **GOAL 4: PLAN, DEVELOP AND IMPLEMENT AN ORGANIZATION WIDE FACILITIES PLAN**

- Objective 1: Complete Justice Center

Construction of the Justice Center began in fiscal year 2022 and is anticipated to be completed in fiscal year 2025. This project has been funded by the issue of a General Obligation Bond in 2022 as well as \$16 million in funding secured from the State of Oregon for this project.

- Task 1: Relocate District Attorney, Sheriff's Office, and Juvenile departments - Q3 2024

- Objective 2: Determine space needs and facility requirements

An assessment of the space needs of the county to determine how the new Justice Center, renovated courthouse, and current county buildings can be utilized in the most cost-efficient manner that still provides the space each department needs to function comfortably.

- Task 1. Complete space needs assessment for County Court, Administration, Finance, Assessor, Legal, Human Resources, Natural Resources, Health and Human Services, Facilities, Community Development, and Clerk - Q1 2024
- Task 2. Determine facilities needed for above departments – Q1 2024

- Objective 3: Create facilities plan

- Objective 4: Implement facilities plan

- Task 1. Initiate design for Courthouse remodel and other facilities needed - Q2 2024
- Task 2. Secure funding for Courthouse and other facilities – by 2025

- Task 3. Initiate construction activities – 2025

- Objective 5: Determine use for any surplus buildings - by Q3 2024

#### **GOAL 5: IMPLEMENT INFORMATION TECHNOLOGY ROAD MAP**

American Rescue Plan Act (ARPA) funds are being strategically invested to upgrade Information Technology hardware and software. A group was contracted in fiscal year 2023 to develop a technology road map. Along with replacing the enterprise resource planning (ERP) system and human resources information system (HRIS), the strategic plan also addresses network security and redundancy in fiscal years 2023-2025, along with the technology and security needs of the new Justice Center throughout the construction process and as the building becomes occupied and utilized.

- Objective 1: Adopt Information Technology Map – Q4 2023
- Objective 2: Recruit positions – Q4 2023/Q1 2024
- Objective 3: Develop strategic plan for IT – by Q3 2024
- See Road Map for Goals, Objectives, and Timeframes

#### **GOAL 6: PLAN, DEVELOP AND IMPLEMENT AN ORGANIZATION WIDE ASSET MANAGEMENT PROGRAM**

- Objective 1: Incorporate software needed into Information Technology Road Map – Q4 2023
- Objective 2: Determine the scope of the program; vehicles, equipment, and buildings – Q3 2024

- Task 1. Complete internal evaluation to determine the scope of the program – Q2 2024
- Objective 3: Incorporate findings of the evaluation into the County wide Strategic Plan – Q3 2024
- Objective 4: Implement the program – by Q1 2025

**GOAL 7: PLAN, DEVELOP AND IMPLEMENT AN ORGANIZATION WIDE COMMUNICATION PLAN AND PROTOCOLS**

- Objective 1: Complete policy review and update - by Q2 2024
- Objective 2: Complete Webpage review/update - by Q3 2024
- Objective 3: Initiate incremental rollout of social media program - throughout 2024

**GOAL 8: DEVELOP AND IMPLEMENT AN ORGANIZATION WIDE STRATEGIC FINANCIAL PLAN**

- Objective 1: Complete and or update all departmental Strategic Plans – 2024
  - Task 1. Complete and or update financial plans for all strategic plans – 2024
  - Task 2. Identify funding gaps in all areas and develop plans on how to address - 2024
  - Task 3. Integrate department strategic plans into Crook County Strategic Plan
- Objective 2: Review and update strategic plans annually

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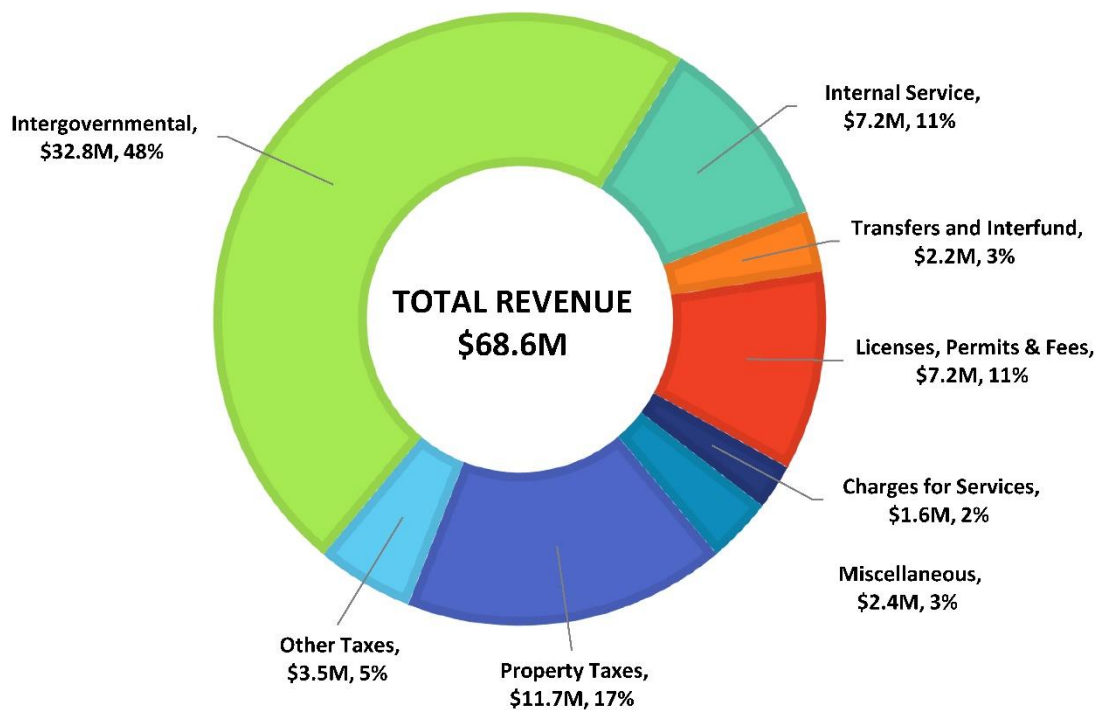
# Budget Overview

## REVENUES

Crook County anticipates total revenue combined across all funds of \$68.6 million for fiscal year 2024. Including fund balance of \$86.0 million rolled forward from the prior fiscal year, the total Crook County resources are \$154.6 million.

The largest source of revenue for Crook County is intergovernmental funds, including grants from federal, state, and local agencies, estimated to be \$32.8 million (48% of total) for fiscal year 2024. The next largest sources of revenue are property taxes of \$11.7 million (17%) and licenses, permits and fees of \$7.2 million (11%).

**CROOK COUNTY  
REVENUE BY SOURCE | ALL FUNDS  
FISCAL YEAR 2024**



## COMPARISON TO PRIOR YEAR REVENUES

Crook County's total estimated revenue budget of \$68.6 million is a decrease of \$16.3 million (-19%) compared to the prior fiscal year.

While ongoing intergovernmental revenue is projected to increase \$0.8 million (5%) over the prior year, one-time intergovernmental revenue

is projected to decrease \$18.1 million (-56%) – the largest percentage change over prior year by source. This is due to significant and unusual one-time funding in fiscal year 2023 that will not continue in fiscal year 2024.

The next largest percentage change over prior year by source is transfers and interfund, up \$0.5 million (28%). The increase is due to transfers to create the new Risk Management Fund, transfers from the Road Fund to the Capital Projects Fund for the Juniper Canyon Access feasibility study and transfers out of the Video Lottery Fund to reimburse the General Fund for funding the Fairgrounds Fund.

Excluding the one-time intergovernmental funding in both fiscal years, budgeted revenue in fiscal year 2024 is an estimated \$1.8 million (3.4%) greater than fiscal year 2023 adjusted budget amounts.

The differences and percentage change by source are summarized below with amounts shown in millions.

Source	2023 Adjusted Budget	2024 Adopted Budget	Difference	% Change
Property Taxes	\$ 11.0	\$ 11.7	\$ 0.7	6%
Other Taxes	3.0	3.5	0.5	17
Intergovernmental – ongoing	17.6	18.4	0.8	5
Intergovernmental – one-time	32.5	14.4	-18.1	-56
Internal Service	5.9	7.2	1.3	22
Transfers and Interfund	1.8	2.2	0.4	22
Licenses, Permits, and Fees	7.7	7.2	-0.5	-6
Charges for Services	1.5	1.6	0.1	-7
Miscellaneous	3.9	2.4	-1.5	-4
<b>Total</b>	<b>\$ 84.9</b>	<b>\$ 68.6</b>	<b>\$ -16.3</b>	<b>-19%</b>

Numbers shown in millions; slight differences due to rounding

## METHODS AND ASSUMPTIONS TO ESTIMATE REVENUE

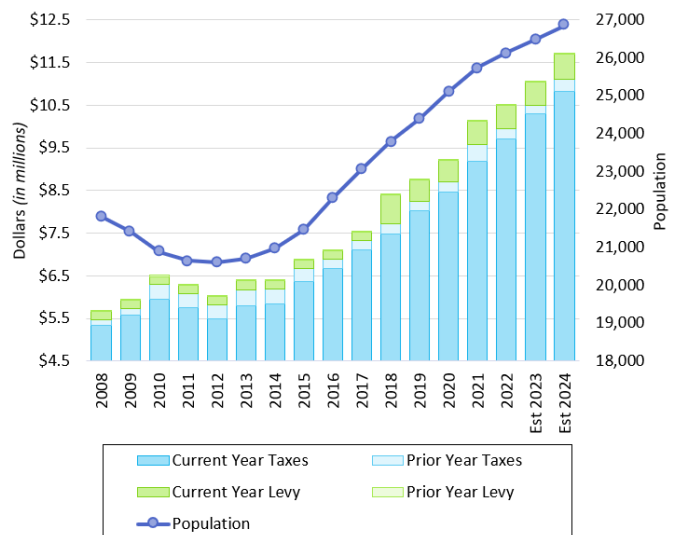
### Property Tax

Assessed value in fiscal year 2024 is projected to increase 5.5% over the previous year. This is based on three- and five-year trending analysis and review of building activity during the previous calendar year (January through December 2022).

The budget proposes the County to levy the full amount of its operating levy authority (\$3.8702 per \$1,000 of assessed value), together with a dollar levy of \$632,000 for debt service (excluded from the property tax limits). The collection rate is adjusted to 94% of the levied amounts following average historical collection rates. The total increase in property taxes over the previous year is 5.9%.

Property taxes represent approximately 17% of Crook County revenue for fiscal year 2024.

**CROOK COUNTY  
PROPERTY TAXES WITH POPULATION GROWTH  
2008-2024**



### **Other Taxes**

Revenue from other taxes includes transient room taxes and payment in lieu of taxes (PILOT) from the federal government, data centers, and solar projects. Transient room taxes are projected to increase 5% based on three- and five-year analysis, weighted toward more recent collections. PILOT from data centers and solar projects are based upon contractual agreements. PILOT from the federal government is based on the prior year estimate. Federal PILOT payments are received in late June or July and the amounts payable to the County are not shared with the County until payment is made, therefore estimates are conservative.

### **Intergovernmental**

In addition to the grants noted previously, intergovernmental revenue includes state-shared revenues from cigarette, liquor, video lottery, gas taxes and vehicle licensing. Revenues from these sources are estimated based on the County's population, per capita estimates provided by Portland State University for the Association of Oregon Counties (AOC), and the number of registered vehicles in the County.

### **Internal Service**

Internal service charges for legal, administration, finance, and risk management services are calculated on a percentage basis of the operating budgets of the County's funds delivering services to citizens, visitors, and customers. Internal service charges for human resources costs are recovered on a per full-time equivalent employee basis of the operating departments. Information technology costs are recovered based on all-inclusive cost equipment rental rates. GIS costs are recovered from user departments based on estimated time and materials for user department demands. Facilities charges are based on recovery of occupancy costs, and major capital replacement items together with actual rent costs from third parties. The various cost allocation rates and amounts are reviewed relative to industry and prior year percentage and amounts. The cost allocations are adjusted if necessary to mitigate any material differences.

### **Transfers and Interfund**

Transfers are payments from the General Fund to other funds in specific dollar amounts, generally attached to specific revenue sources within the General Fund. Interfund transfers are specific dollar amounts moved within funds from various programs and services based upon available funding from those sources.

### **Licenses, Permits, and Fees**

Revenues from licenses, permits, and fees are calculated based upon projected activity and associated rates for these services. Activity is evaluated on a department-by-department basis by department leadership and reviewed by finance for reasonableness. Budgeted revenue from these sources is conservative.

### **Charges for Services**

Charges for services are calculated based upon projected activity and associated rates for these services. Activity is evaluated on a department-by-department basis by department leadership and reviewed by finance for reasonableness. Budgeted revenue from these sources is conservative.

### **Miscellaneous**

Miscellaneous revenue includes projected land sales, interest earnings, donations, and other revenue not already included in the previously mentioned categories. Interest earnings is the most significant revenue in this category. Interest earnings for the year are estimated using an interest rate of 3.75% on the average outstanding balance for the fiscal year. The earnings rate is a significant increase over the prior year estimated rate of 1.5%.

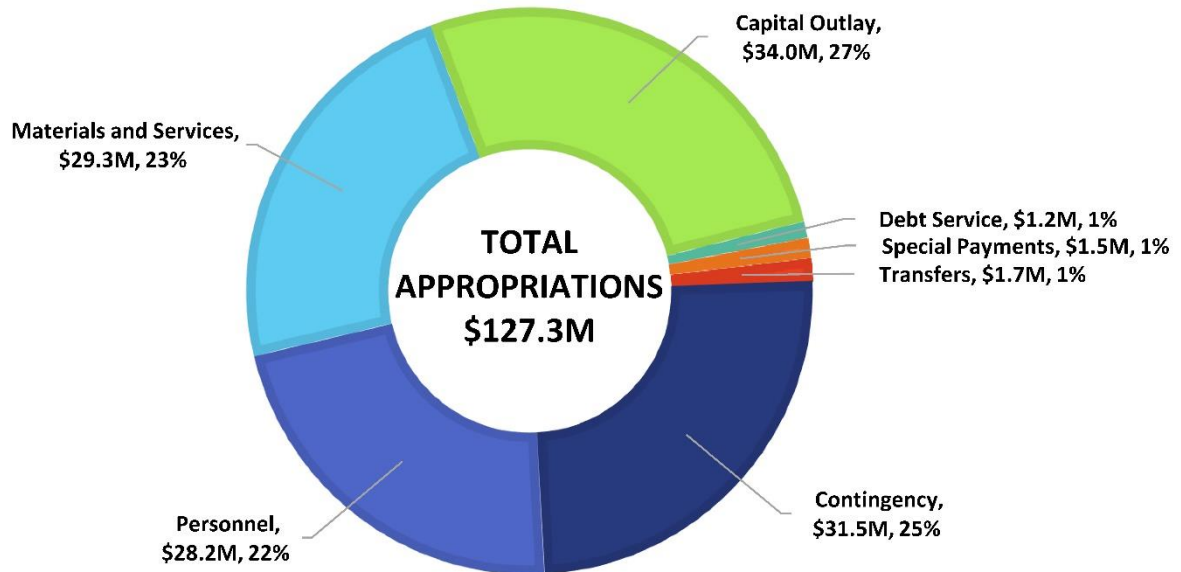
## EXPENDITURE APPROPRIATIONS

Crook County's total planned expenditure appropriation for all funds is \$95.8 million plus \$31.5 million in contingency for a total of \$127.3 million for fiscal year 2024. Including \$27.3 million held in reserve for future expenditure, the total Crook County budget is \$154.6 million.

The primary categories for appropriations include personnel, materials and services, capital outlay, debt service, special payments, and transfers

between funds. Of the planned expenditures of \$95.8 million, the largest appropriation category is capital outlay at \$34.0 million (27%), followed by materials and services at \$29.3 million (23%) and personnel at \$28.2 million (22%). Transfers, special payments, and debt service comprise the remaining \$4.4 million (3%). Total appropriation of \$127.3 million includes \$31.5 million (25%) held in contingency.

**CROOK COUNTY  
APPROPRIATIONS BY CATEGORY | ALL FUNDS  
FISCAL YEAR 2024**





## COMPARISON TO PRIOR YEAR BUDGETED APPROPRIATIONS

Crook County’s total expenditure budget of \$95.8 million is a decrease of \$24.6 million over the prior fiscal year. The primary driver is the \$15.6 million decrease (-37%) over prior year budgeted for capital outlay due to construction progress on the Justice Center capital project, progress on capital improvements at the fairgrounds, and fiscal year 2023 vehicle replacements in the Sheriff’s Office that will not be repeated to the same extent in fiscal year 2024.

The largest change over prior year by category percentage is special payments, down 87% or \$9.8 million, due primarily to one-time funding of \$9.4 million from ODOT in fiscal year 2023 which flowed through Crook County to the City of Prineville. Personnel and materials and services are increasing 18% and 8% respectively compared to prior year. Debt service and transfers are decreasing 3% and 26% respectively compared to prior year. The differences by category are summarized below with amounts shown in millions.

Category	2023	2024	Difference	% Change
	Adjusted Budget	Adopted Budget		
Personnel	\$ 24.0	\$ 28.2	\$ 4.2	18%
Materials & Services	27.1	29.3	2.2	8
Capital Outlay	54.0	34.0	15.6	- 37
Debt Service	1.7	1.2	- 0.5	- 3
Special Payments	11.3	1.5	- 9.8	- 87
Transfers	2.3	1.6	- 0.7	- 30
<b>Total</b>	<b>\$ 120.4</b>	<b>\$ 95.8</b>	<b>\$ - 24.6</b>	<b>- 20%</b>

*Numbers shown in millions; slight differences due to rounding*

## METHODS AND ASSUMPTIONS TO ESTIMATE EXPENDITURES

### Personnel

Personnel costs include salaries and benefits. The fiscal year 2024 budget includes salaries and benefits for 253.1 full-time equivalent (FTE) positions, an increase of 12.7 FTE (5%).

Together with projected step increases, compensation was increased to reflect a cost-of-living adjustment in the 2022-23 salary ranges at the same rate as the increase to the consumer price index (CPI) – currently 5.0% -- for all employees. Health insurance rates are budgeted with a 5% increase, along with increases in the rates for life insurance and workers compensation. PERS rates for Sheriff’s Office employees are increasing 3.17% for Tier I/II and 3.61% for OPSRP. The County’s contribution to employees 401k retirement

plans is projected to increase from 10% to 12% of qualifying salary effective January 1, 2024. Overtime costs are estimated by departments based on current staffing levels and utilization trends. These estimates are reviewed for reasonableness by the Finance Office.

### Materials and Services

Materials and services include supplies, repairs and maintenance, utilities, insurance, software maintenance agreements, computers, and equipment with individual costs of less than \$10,000, professional services and other operating costs. The fiscal year 2024 budget assumes inflation of 5% on items that are not otherwise contractually established and individual items were reviewed by departments and the Finance Office for reasonableness.

**Capital Outlay**

Capital outlay includes capital related items with an individual cost of \$10,000 or more and a useful life exceeding one year. Cost estimates are provided by departments based on preliminary engineer estimates or other similar proforma forecast. The Finance Office reviews the cost estimates for reasonableness.

**Debt Service**

Debt service payments are budgeted based upon contractual debt agreements. The County received \$42.5 million in debt proceeds in fiscal year 2022 for construction of the Justice Center and renovation of the Courthouse. This debt is a deferred amortization debt obligation. Debt service is scheduled to begin in fiscal year 2028.

**Special Payments**

Special payments are those payments to other local government jurisdictions as a pass-through of funding received by the County on behalf of the other governments or other sources. Examples include data center PILOT payments collected by the County and passed through to the City of Prineville and the Crook County Rural Fire District.

**Transfers**

Transfers include discretionary movements of money from one fund to another. The most significant transfers are from the General Fund to other funds. The amount of the transfers are based on historical amounts, with a goal to reduce transfers as organizational decisions are made to allocate revenue sources directly to operations that have a rational nexus to the funding source, e.g., allocation of property tax revenue to the Sheriff's Office Fund and to the Library Fund rather than transfers from the General Fund to these respective funds. New in fiscal year 2024 is a Risk Management Fund which is funded in its first year in part by a transfer from General Fund for liability insurance deductibles and additional workers compensation expenses.

## Fund Descriptions and Structure

Crook County uses various funds to account for its revenues and expenditures. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Each fund serves the purpose of carrying on specific activities or meeting certain objectives, and the resources in each fund may be spent only for the purpose specified by the fund.

Funds are categorized by fund type as defined by generally accepted accounting principles (GAAP) and Oregon budget law. The three major types of funds are governmental, proprietary, and fiduciary funds.

The governmental funds account for most of the revenues and expenditures of Crook County. The governmental activities budgeted in the governmental funds include general government, highways and streets, public safety, health and welfare, and culture and education.

Crook County maintains two different types of proprietary funds. Enterprise funds are a proprietary fund used to report the same functions as business-type activities. Crook County uses enterprise funds to account for its landfill, airport, fairgrounds, and weed control operations. An internal service fund, also considered proprietary, is an accounting device to accumulate and allocate costs internally among Crook County's functions. Crook County uses an internal service fund to account for facilities services.

Fiduciary funds, all of which are agency funds, are used to account for resources held by Crook County for the benefit of third parties. Fiduciary funds are not reflected in the budget because the resources of those funds are not available to support Crook County's own programs.

### MAJOR GOVERNMENTAL FUNDS

#### General Fund

The financial resources of the general government are accounted for in the General Fund, except those that are more appropriately or are required to be, accounted for in another fund. The General Fund's primary revenue sources are property taxes, intergovernmental payments, and internal service payments from other County funds. The major expenditure categories are general government services conducted by the Assessor, County Clerk, County Court (Administration), District Attorney and Victims Assistance, Finance, GIS, Human Resources, Information Technology, Juvenile, Legal Counsel, Natural Resources, and other general county-wide government services.

#### Road Fund

The financial resources, primarily motor vehicle taxes received from the State of Oregon and Federal Forest Receipts, of the County's Road Department are used for the building, repair and maintenance of the County's roads, bridges, culverts, street lighting and drainage.

#### Sheriff's Office Fund

The financial resources are primarily from property taxes and federal and state grants with expenditures for public safety.

#### Community Development Fund

The financial resources are primarily from fees for services and permits with expenditures for programs for land-use planning, on-site systems, building safety, and code compliance.

#### Health and Human Services Fund

Although partially funded through a transfer from the General Fund, the financial resources of the Health and Human Services Fund are primarily federal and state grants and similar special-purpose revenues with expenditures for health services and other services as directed by each grant.

### **Capital Projects Fund**

This fund is being renamed in fiscal year 2024. What used to be the Justice Center/Courthouse Capital Project Fund is now the more general Capital Projects Fund. The current financial resources are primarily from a bond sale approved by voters during fiscal year 2022 along with state grant funding with expenditures for construction of a new Justice Center building and renovation of the historic Courthouse. New projects that will be tracked through this fund include a new building for the Community Development department and Juniper Canyon Access Road.

### **Capital Asset Reserve Fund**

This fund accumulates resources for long-term projects as determined by the County Court.

## **MAJOR PROPRIETARY FUNDS**

### **Landfill**

This enterprise fund accounts for the operations of the County's sanitary landfill.

### **Airport**

This enterprise fund accounts for operations, capital projects and related debt at the local airport which is owned by Crook County and operated by the City of Prineville.

## **NON-MAJOR GOVERNMENTAL FUNDS**

Non-major governmental funds include Veterans Services Fund, Library Fund, Surveyor Fund, Clerk Special Revenue Fund, Community College Education Center Fund, Crook County School Fund, Risk Management Fund, Special Transportation Fund, Taylor Grazing Fund, Title III Fund, Tourism Fund, Video Lottery Fund, and Debt Service Fund.

## **NON-MAJOR PROPRIETARY FUNDS**

Non-major proprietary funds include Fairgrounds Fund, Weed Control Fund, and Facilities Internal Service Fund.

## **OTHER ENTITIES INCLUDED IN FINANCIAL STATEMENTS**

The following entities are part of Crook County and included in annual financial statements. However because they maintain operations and oversight separate and distinct from the County, the budgets for these entities are not part of Crook County's annual budget.

### **Agricultural Extension Service District**

Agricultural Extension Service District (the District), the County's blended component unit, furnishes support staff and a program coordinator for Oregon State University Extension Service. It issues separate financial statements which are available in the Crook County Finance Department. The County Court is financially accountable for the District.

### **Crook County Historical Museum**

Crook County Historical Museum, operated by the Crook County Historical Society, furnishes support staff and a museum director to operate the Bowman Museum under the oversight of the Historical Society Advisory Board. The County Court is financially accountable for the Museum.

## Fund Structure, Appropriation Level, Major/Non-Major Designation

	Governmental Funds																Proprietary Funds							
	General	Road	Sheriff's Office	Community Development Health and Human Services	Library	Veterans Services	Special Transportation	Clerk Special Revenue	Video Lottery	Risk Management	Surveyor	Taylor Grazing	Tourism	Comm College Edu Center	Crook County School	Title III	Capital Reserve	Capital Projects Fund	Debt Service	Fairgrounds	Landfill	Weed Control	Airport	Facilities
Major	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•
Non-Major	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•
<b>Appropriation Level</b>	<b>General Government</b>						<b>Special Revenue</b>						<b>Capital</b>	<b>Debt</b>	<b>Enterprise</b>		<b>IS*</b>							
Assessor's Office	•																							
County Clerk	•																							
County Court (Administration)	•																							
District Attorney	•																							
Finance	•																							
Human Resources	•																							
IT/GIS	•																							
Juvenile	•																							
Legal Counsel	•																							
Natural Resources	•																							
Non-Departmental (County-wide)	•																							
Road Operations		•																						
Sheriff's Office			•																					
Jail			•																					
Parole & Probation			•																					
Emergency Services			•																					
Building (Permitting and Inspections)				•																				
Code Enforcement				•																				
Electrical (Permitting and Inspections)				•																				
On-Site Development				•																				
Planning (Community Development)				•																				
Public Health					•																			
Environmental Health					•																			
Mental Health					•																			
Library Operations						•																		
Veterans Services Operations							•																	
Notary								•																
Recording								•																
Archive								•																
Comm Dev Building																	•							
Courthouse																	•							
Juniper Canyon Access																	•							
Justice Center																	•							
Fairgrounds Operations																			•					
Landfill Operations																				•				
Weed Control Operations																					•			
Airport Operations																						•		
Facilities																							•	
Personnel																	•							
Materials & Services							•		•	•	•	•	•		•		•							
Capital Outlay																								
Debt Service																			•				•	•
Transfers Out	•	•		•				•									•			•	•	•	•	•
Special Payment	•												•	•						•	•	•	•	•
Contingency	•	•	•	•	•	•	•	•	•	•		•	•	•		•	•		•	•	•	•	•	•
Reserved for Future Expenditure		•		•																•				

\* Internal Service

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## Fund Balance Summary – Change in Net Position

Crook County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Fund balance is the net financial resources that are spendable or available for appropriation. The beginning fund balance is the residual spendable amount brought forward from the previous financial year. The ending fund balance is the residual spendable amount remaining at the end of the fiscal year that will be the beginning fund balance for the next fiscal year.

The chart below summarizes the anticipated change in fund balance (or net position) displayed in thousands for each major fund and non-major funds in aggregate. Explanations of increases or decreases of more than 10% for each fund are described on the following page.

Fund	Beginning Fund Balance	Total Revenues (Increases)	Total Expenditures (Decreases)	Ending Fund Balance	% Change in Net Position
<b>Major Funds</b>					
Governmental					
General Fund	\$ 4,853	\$ 14,251	\$ 14,256	\$ 4,848	-0.1%
Road Fund	15,050	5,016	5,653	14,413	-4.2%
Community Development Fund	10,670	4,188	5,110	9,748	-8.6%
Sheriff's Office Fund	3,314	13,427	14,509	2,232	-32.6%
Health and Human Services Fund	3,816	8,057	8,787	3,086	-19.1%
Capital Reserve Fund	8,481	323	-	8,804	3.8%
Capital Projects Fund	28,482	9,616	31,839	6,259	-78.0%
Proprietary					
Landfill Fund	4,898	2,781	2,425	5,254	7.3%
Airport Fund	1,610	1,517	2,297	830	-48.4%
<b>Non-Major Funds</b>					
Governmental in Aggregate*	3,364	4,223	5,651	1,936	-42.4%
Proprietary in Aggregate^	1,430	5,239	5,303	1,366	-4.5%
<b>Total</b>	<b>\$ 85,968</b>	<b>\$ 68,638</b>	<b>\$ 95,830</b>	<b>\$ 58,776</b>	<b>-31.6%</b>

*Numbers shown in thousands*

\* Non-Major Governmental Funds include the following:

Veterans Services Fund, Library Fund, Clerk Special Revenue Fund, Community College Education Center Fund, Crook County School Fund, Risk Management Fund, Special Transportation, Surveyor Fund, Taylor Grazing Fund, Title III Fund, Tourism Fund, Video Lottery Fund, and Debt Service Fund

^Non-Major Proprietary Funds include the following:

Fairgrounds Fund, Weed Control Fund, Facilities Internal Service Fund

Increases or decreases in the fund balance of more than 10% are described below:

- **Sheriff's Office Fund:** Expenditures historically have been less than 90% of budgeted appropriation; evaluating additional funding to address additional staffing identified in strategic plan.
- **Health and Human Services Fund:** Decrease due to spenddown of COVID funding.
- **Capital Projects Fund:** Decrease due to spenddown on projects.
- **Airport Fund:** Decrease due to investment in capital assets to generate revenue to reduce/eliminate County funding assistance from General Fund.
- **Non-Major Governmental in Aggregate:** Full appropriation of fund balance in many of the funds because the expenditures flow-through the fund based entirely on available resources to meet specific, mandated needs in the County. Future resources will continue to fund future requirements.
- **Non-Major Proprietary in Aggregate:** The decrease is due primarily to spenddown of capital funding grants in the Fairgrounds Fund.



## Debt Service

Crook County currently has four debt obligations consisting of two General Obligation (GO) bonds and two Full Faith and Credit (FFCO) obligations totaling \$52,268,310 in fiscal year 2023. S&P Global Ratings affirmed its “AA-” long-term rating on Crook County’s bonds in January 2022, and each bond individually also received a “AA-” rating from S&P Global Ratings when it was issued. This “AA-” rating means Crook County has been deemed to very likely meet its financial commitments (in other words, only a slight chance of defaulting on the obligation), with a standing slightly lower relative to others within the “AA” rating category.

### GENERAL OBLIGATION BONDS

The 2017 General Obligation Bond of \$10,000,000 was issued to provide a portion of the funds to construct the Crook County Jail. Revenue from ad valorem property taxes received in the Debt Service Fund covers the payment of principal and interest for these bonds.

The 2022 General Obligation Bond of \$33,698,310 was issued to provide funding for the construction of the Crook County Justice Center and renovation of the Crook County Courthouse. Debt service is deferred until fiscal year 2028. Principal and interest payments for this bond will begin in fiscal year 2028 and are projected to be paid by the additional ad valorem property taxes resulting from the data centers that will come on the tax roll in fiscal year 2028 and subsequent years.

The current statutory municipal general obligation debt limit for counties in Oregon is 2% of the Real Market Value of assessed property per ORS 287A.100(2). The county’s outstanding principal balance of General Obligation bonds is \$43,258,310 which is 0.7% of the Real Market Value for assessed property for fiscal year 2023.

### FULL FAITH AND CREDIT OBLIGATIONS

The 2017 Full Faith and Credit Obligation of \$3,635,000 was issued to fund the remainder needed to construct the Crook County Jail. Principal and interest payments are funded by existing revenue.

The 2018 Full Faith and Credit Obligation of \$6,080,000 was issued to fund the construction of the Central Oregon Helibase at the Prineville Airport. The helibase is currently leased to the US Forest Service and the revenue from the lease is used to pay the principal and interest payments on the obligation. There are no debt limits on Full Faith and Credit debt.

A table summarizing these long-term obligations can be found in the Informational Section / Appendix on page 221.

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## Capital Investment

Capital investment has historically been driven in most departments by replacement schedules that utilized metrics such as mileage for vehicles, hours on equipment, or acquisition date for buildings and other types of assets. In some cases, capital replacement has been opportunity-driven and dependent upon the availability of used options or the receipt of additional revenue, typically in the form of grants. While attempting to be as proactive as possible, some capital investments have been required due to items that cease to function or have become obsolete.

With the fiscal year 2024 budget development process, department directors were asked to assume funding was available to acquire replacement or new vehicles and equipment as needed and to provide a schedule of vehicles and equipment that met or would meet replacement criteria. Further, departments were asked to provide the estimated cost and the estimated fiscal year in which the criteria would be met.

With respect to building projects, the Justice Center and Courthouse renovation are two known major building projects with voter-approved debt funding and some state support. Building capital maintenance was reduced in fiscal year 2024 due to pending completion of a space needs assessment and evaluation of those needs relative to space available in the new Justice Center and renovated Courthouse. Additionally, one or more new buildings, including a new Community Development building, is dependent upon the completion of the space needs assessment and cost/benefit analysis of repairing buildings that are more than 50 years old.

Fairgrounds building projects were identified and prioritized by the Fairgrounds Board based upon available grant funding. Major facility needs at the landfill and airport are addressed

in a facilities masterplan, with that information used to inform the capital budgeting process.

Road construction and major maintenance costs are informed by a transportation system plan (TSP) last updated in 2017. Presently, road maintenance costs are incorporated into the Road Fund's maintenance program. A review of this practice will occur in fiscal year 2024 with an update to the TSP. Known projects are included in the five-year forecasts. Pending projects without funding are omitted. This practice will also be reviewed with the TSP update.

Capital expenditures are included in the five-year financial forecasts for all funds on pages 191-206. The forecasts identify and project all revenue and expenditures and identify any projected funding deficiencies.

Going forward, enhancements to the County's vehicle and equipment replacement practices will be reviewed and updated, including scheduling these items consistent with desired replacement. Also, based upon the findings and decisions related to County building facilities, more detailed major maintenance projects and timing as well as new buildings if any will be scheduled and incorporated into a facilities masterplan. The findings and recommendations of the TSP update will guide presentation and communication of transportation improvement facility maintenance and new construction needs. Facility master plans will be reviewed annually with updates scheduled each five to ten years. The information from the above sources will be aggregated early in the budget process and reviewed in context with the goals of the County Court, incorporated into updated five-year financial forecasts, with final decisions on funding for the upcoming budget made through the budget adoption process.

**FISCAL YEAR 2024 CAPITAL OUTLAY SCHEDULE (AMOUNTS IN THOUSANDS)**

2024			
	ADOPTED	Funding Source	Operating Impact
<b>Construction and Building Improvements</b>			
Fairgrounds	1,723	State grant	<b>Building improvements</b> - The impacts to operating costs vary from insignificant to significant for new facilities. The schedule of improvements are primarily major deferred maintenance items that should require little maintenance in the next few years, increasing with the age of the improvement. New improvements are revenue-generating, which is anticipated to offset additional operating costs and result in a positive return on investment to the County.
Airport Hangars	1,040	Federal grants; fund balance	<b>New hangar</b> - Operating impacts are anticipated to be nominal and recovered through rental of the asset.
Airport Runway 33/15	500	Federal grant	<b>Airport capital maintenance</b> - Facilities such as runway and/or taxiway overlays or improvements initially result in reduced maintenance costs and over time return to similar costs prior to replacement (constant dollars).
Justice Center	28,300	Debt and state grant	<b>New office buildings</b> – Anticipating significant operating costs with the addition of new office buildings, ranging from \$24 per square foot per year to \$36 per square foot per year.
Facilities Improvements	128	Internal service charges	<b>Major office building upgrades / repairs / renovations</b> - Impacts to operating costs vary from potential significant reductions due to less maintenance and more efficient operations of new systems, e.g., heating, ventilation, air conditioning, to insignificant impacts from roof replacement or painting or similar improvement.
<b>Total – Construction/Building 31,691</b>			
<b>Vehicles and Equipment Replacement</b>			
Juvenile - transport	53	General Fund	<b>Replacement equipment and vehicles</b> - Operating costs are anticipated to decline during the first few years after replacement as less maintenance is expected and the replacement items are more efficient, i.e., use less energy and have increased digital capabilities.
Roads	305	State gas taxes	
Community Development	149	Charges for services	
Sheriff's Office			
Patrol, Jail, Emergency Services	508	Sheriff's Office Fund	
Parole & Probation	150	State grant	
Clerk - election equipment	98	Charges for services	
Landfill equipment/vehicles	255	Landfill operations	
Fairgrounds - truck, forklift	20	Fairgrounds Fund	
<b>Total – Vehicles/Equipment 1,538</b>			
<b>Technology</b>			
IT - New ERP Software, security and other	750	Federal ARPA	Operating costs for information technology investment is anticipated to have nominal impact on existing operating costs in that existing software and hardware maintenance agreements will be replaced with similar cost.
GIS - Pictometry imagery	32	Charges for Services	
<b>Total – Technology 782</b>			
<b>CAPITAL OUTLAY TOTAL 34,011</b>			

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# Budget Summary – All Funds

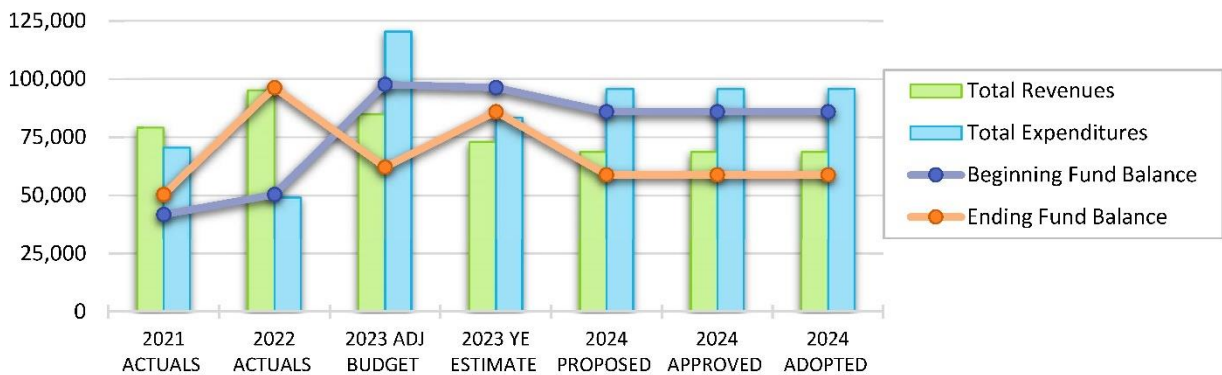
(Amounts in thousands)

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 41,723	\$ 50,400	\$ 97,637	\$ 96,354	\$ 85,968	\$ 85,968	\$ 85,968
<b>Revenue</b>							
Taxes	12,748	13,340	14,087	14,771	15,223	15,223	15,223
Intergovernmental	20,480	16,559	50,080	36,578	32,773	32,773	32,773
Internal Service	4,192	4,780	5,856	5,768	7,141	7,194	7,194
Transfers and Interfund	27,799	2,697	1,766	1,696	2,271	2,214	2,214
Licenses, Permits & Fees	10,889	11,548	7,744	6,131	7,222	7,222	7,222
Bond Proceeds	-	42,545	-	-	-	-	-
Charges for Services	1,850	1,855	1,522	1,796	1,640	1,640	1,640
Miscellaneous	1,158	1,779	3,856	6,147	2,372	2,372	2,372
<b>Total Revenue</b>	<b>79,117</b>	<b>95,103</b>	<b>84,910</b>	<b>72,887</b>	<b>68,642</b>	<b>68,638</b>	<b>68,638</b>
<b>Total Resources</b>	<b>120,840</b>	<b>145,504</b>	<b>182,547</b>	<b>169,241</b>	<b>154,610</b>	<b>154,606</b>	<b>154,606</b>
<b>Requirements</b>							
<b>Appropriation</b>							
Personnel	\$ 18,964	\$ 20,598	\$ 24,036	\$ 21,999	\$ 28,182	\$ 28,182	\$ 28,182
Materials & Services	18,027	20,885	27,146	23,199	29,249	29,301	29,301
Capital Outlay	4,383	3,124	53,983	23,803	34,011	34,011	34,011
Debt Service	1,116	1,128	1,669	1,669	1,194	1,194	1,194
Special Payments	620	1,126	11,296	11,344	1,467	1,467	1,467
Transfers	27,329	2,286	2,269	1,259	1,727	1,675	1,675
Contingency	-	-	35,340	-	31,475	31,471	31,471
<b>Total Appropriation</b>	<b>70,440</b>	<b>49,147</b>	<b>155,740</b>	<b>83,273</b>	<b>127,305</b>	<b>127,301</b>	<b>127,301</b>
<b>Other Requirements</b>							
Reserved for Future Expenditure	-	-	26,807	-	27,305	27,305	27,305
<b>Total Requirements</b>	<b>\$ 70,440</b>	<b>\$ 49,147</b>	<b>\$ 182,547</b>	<b>\$ 83,273</b>	<b>\$ 154,610</b>	<b>\$ 154,606</b>	<b>\$ 154,606</b>

Slight differences due to rounding

## COUNTY-WIDE - ALL FUNDS Revenues and Expenditures, Actuals and Budgeted

Amounts in thousands



## Fiscal Year 2024 Adopted Budget by Fund – Resources

(Amounts in thousands)

Fund	Property Taxes	Other Taxes	Intergovernmental	Internal Service	Transfers and Interfund	Licenses, Permits & Fees	Charges for Services	Miscellaneous	Total Revenues	Beginning Fund Balance	Total Resources
General	\$ 2,797	\$ 1,859	\$ 3,548	\$ 5,022	\$ 311	\$ 369	\$ 195	\$ 150	\$ 14,251	\$ 4,853	\$ 19,104
Road	-	-	4,459	-	-	21	36	500	5,016	15,050	20,066
Sheriff's Office	6,717	1,278	4,485	-	529	97	151	170	13,427	3,314	16,741
Community Development	-	-	-	-	-	3,804	9	375	4,188	10,670	14,858
Health Services	-	-	6,925	-	500	82	450	100	8,057	3,816	11,873
Library	1,604	-	10	-	-	28	-	40	1,682	764	2,446
Veterans Services	-	-	91	-	161	-	-	3	255	123	378
Special Transportation	-	-	431	-	-	-	-	15	446	754	1,200
Clerk Special Revenue	-	-	-	-	10	18	-	4	32	221	253
Video Lottery	-	-	255	-	-	-	-	10	265	426	691
Risk Management	-	-	-	52	150	-	-	-	202	-	202
Surveyor	-	-	-	-	-	80	-	5	85	166	251
Taylor Grazing	-	-	4	-	-	-	-	-	4	33	37
Tourism	-	30	-	-	-	-	-	1	31	90	121
Comm College Education Center	-	-	25	-	25	-	-	5	55	182	237
Crook County School	-	140	330	-	-	-	-	-	470	-	470
Title III	-	-	100	-	-	-	-	18	118	587	705
Capital Reserve	-	-	23	-	-	-	-	300	323	8,481	8,804
Capital Projects	-	-	9,136	-	150	-	-	330	9,616	28,482	38,098
Debt Service	578	-	-	-	-	-	-	-	578	18	596
Fairgrounds	-	220	1,792	-	378	3	201	137	2,731	365	3,096
Landfill	-	-	-	-	-	2,520	111	150	2,781	4,898	7,679
Weed Control	-	-	-	-	-	200	-	5	205	217	422
Airport	-	-	1,044	-	-	-	448	25	1,517	1,610	3,127
Facilities	-	-	115	2,120	-	-	39	29	2,303	848	3,151
<b>Total</b>	<b>\$ 11,696</b>	<b>\$ 3,527</b>	<b>\$ 32,773</b>	<b>\$ 7,194</b>	<b>\$ 2,214</b>	<b>\$ 7,222</b>	<b>\$ 1,640</b>	<b>\$ 2,372</b>	<b>\$ 68,638</b>	<b>\$ 85,968</b>	<b>\$ 154,606</b>

*Slight differences due to rounding*



## Fiscal Year 2024 Adopted Budget Detail – Resources by Category

(Amounts in thousands)

CATEGORY	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 41,723	\$ 50,400	\$ 97,637	\$ 96,354	\$ 85,968	\$ 85,968	\$ 85,968
<b>Revenue</b>							
Property Taxes	10,154	10,606	11,044	11,474	11,696	11,696	11,696
Other Taxes	2,594	2,734	3,043	3,297	3,527	3,527	3,527
Intergovernmental							
Federal	8,361	5,364	16,562	14,181	8,147	8,147	8,147
State	10,958	10,647	33,158	21,454	22,909	22,909	22,909
Local	1,160	548	360	943	1,717	1,717	1,717
Internal Service	4,192	4,780	5,856	5,768	7,141	7,194	7,194
Transfers and Interfund	27,799	2,697	1,766	1,696	2,271	2,214	2,214
Licenses, Permits & Fees	10,889	11,548	7,744	6,131	7,222	7,222	7,222
Bond Proceeds	-	42,545	-	-	-	-	-
Charges for Services	1,850	1,855	1,522	1,796	1,640	1,640	1,640
Miscellaneous	1,158	1,779	3,856	6,147	2,372	2,372	2,372
<b>Total Revenue</b>	<b>79,117</b>	<b>95,103</b>	<b>84,910</b>	<b>72,887</b>	<b>68,642</b>	<b>68,638</b>	<b>68,638</b>
<b>Total Resources</b>	<b>120,840</b>	<b>145,504</b>	<b>182,547</b>	<b>169,241</b>	<b>154,610</b>	<b>154,606</b>	<b>154,606</b>

*Slight differences due to rounding*

## Fiscal Year 2024 Adopted Budget by Fund – Requirements

(Amounts in thousands)

Fund	Personnel	Materials and Services	Capital Outlay	Debt Service	Special Payments	Transfers	Contingency	Total Appropriations	Reserved for Future Expenditure	Total Requirements
	Operating			Non-Operating						
General	\$ 7,095	\$ 4,343	\$ 835	\$ -	\$ 922	\$ 1,061	\$ 4,848	\$ 19,104	\$ -	\$ 19,104
Road	2,066	3,132	305	-	-	150	1,000	6,653	13,413	20,066
Sheriff's Office	9,556	4,295	658	-	-	-	2,232	16,741	-	16,741
Community Development	3,505	1,456	149	-	-	-	750	5,860	8,998	14,858
Health Services	2,612	6,164	-	-	-	11	3,086	11,873	-	11,873
Library	870	772	-	-	-	-	804	2,446	-	2,446
Veterans Services	178	102	-	-	-	-	98	378	-	378
Special Transportation	-	800	-	-	-	-	400	1,200	-	1,200
Clerk Special Revenue	12	108	98	-	-	-	35	253	-	253
Video Lottery	-	102	-	-	-	453	136	691	-	691
Risk Management	-	152	-	-	-	-	50	202	-	202
Surveyor	-	116	-	-	-	-	135	251	-	251
Taylor Grazing	-	37	-	-	-	-	-	37	-	37
Tourism	-	5	-	-	-	-	116	121	-	121
Comm College Education Center	-	-	-	-	75	-	162	237	-	237
Crook County School	-	-	-	-	470	-	-	470	-	470
Title III	-	705	-	-	-	-	-	705	-	705
Capital Reserve	-	-	-	-	-	-	8,804	8,804	-	8,804
Capital Projects	160	3,379	28,300	-	-	-	6,259	38,098	-	38,098
Debt Service	-	-	-	596	-	-	-	596	-	596
Fairgrounds	412	631	1,743	-	-	-	310	3,096	-	3,096
Landfill	1,006	1,164	255	-	-	-	360	2,785	4,894	7,679
Weed Control	192	110	-	-	-	-	120	422	-	422
Airport	-	344	1,540	413	-	-	830	3,127	-	3,127
Facilities	518	1,384	128	185	-	-	936	3,151	-	3,151
<b>TOTAL</b>	<b>\$ 28,182</b>	<b>\$ 29,301</b>	<b>\$ 34,011</b>	<b>\$ 1,194</b>	<b>\$ 1,467</b>	<b>\$ 1,675</b>	<b>\$ 31,471</b>	<b>\$ 127,301</b>	<b>\$ 27,305</b>	<b>\$ 154,606</b>

*Slight differences due to rounding*

## Fiscal Year 2024 Adopted Budget Detail – Requirements by Category

(Amounts in thousands)

CATEGORY	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Requirements</b>							
<b>Personnel</b>							
Salaries & Wages	\$ 12,966	\$ 14,349	\$ 16,396	\$ 15,176	\$ 18,682	\$ 18,682	\$ 18,682
Employee Benefits	5,998	6,249	7,640	6,823	9,500	9,500	9,500
<b>Personnel Total</b>	<b>18,964</b>	<b>20,598</b>	<b>24,036</b>	<b>21,999</b>	<b>28,182</b>	<b>28,182</b>	<b>28,182</b>
<b>Materials &amp; Services</b>							
Operating Supplies	1,277	1,394	2,815	1,425	2,347	2,550	2,550
Office Supplies	603	567	737	585	707	707	707
Grant Expense	871	555	1,181	710	1,205	1,205	1,205
Repairs & Maintenance	1,807	2,253	2,461	2,533	3,046	2,846	2,846
Other Vehicle Expense	203	316	410	377	430	430	430
Books & Periodicals	145	161	175	177	180	177	177
Contract Services	7,247	8,722	10,722	8,862	11,739	11,739	11,739
Utilities	518	625	648	660	748	748	748
Lodging / Meals / Training	182	206	439	291	436	436	436
Insurance	528	560	678	682	840	840	840
Leases / Rentals	181	145	189	136	140	140	140
Special Events	148	228	366	359	257	257	257
Licenses / Fees	97	127	457	518	138	138	138
Internal Service	4,111	4,671	5,604	5,798	6,929	6,981	6,981
Bonds Cost of Issuance	-	283	-	-	-	-	-
Reimbursements	109	73	132	87	107	107	107
Non Operating Expenses	-	-	133	-	-	-	-
<b>Materials &amp; Services Total</b>	<b>18,027</b>	<b>20,885</b>	<b>27,146</b>	<b>23,199</b>	<b>29,249</b>	<b>29,301</b>	<b>29,301</b>
Capital Outlay	4,383	3,124	53,983	23,803	34,011	34,011	34,011
Debt Service	1,116	1,128	1,669	1,669	1,194	1,194	1,194
Special Payments	620	1,126	11,296	11,344	1,467	1,467	1,467
Transfers	27,329	2,286	2,269	1,259	1,727	1,675	1,675
<b>Total Expenditures</b>	<b>70,440</b>	<b>49,147</b>	<b>120,400</b>	<b>83,273</b>	<b>95,830</b>	<b>95,830</b>	<b>95,830</b>
Contingency	-	-	35,340	-	31,475	31,471	31,471
<b>Total Appropriation</b>	<b>70,440</b>	<b>49,147</b>	<b>155,740</b>	<b>83,273</b>	<b>127,305</b>	<b>127,301</b>	<b>127,301</b>
<b>Other Requirements</b>							
Reserved for Future Expenditure	-	-	26,807	-	27,305	27,305	27,305
<b>Total Requirements</b>	<b>70,440</b>	<b>49,147</b>	<b>182,547</b>	<b>83,273</b>	<b>154,610</b>	<b>154,606</b>	<b>154,606</b>

*Slight differences due to rounding*

## Fiscal Year 2024 Budget Variance Summary

(Amounts in thousands)

	2024 PROPOSED	Change from Proposed to Approved	2024 APPROVED	Change from Approved to Adopted	2024 ADOPTED
<b>Resources</b>					
Beginning Fund Balance	\$ 85,968	\$ -	\$ 85,968	\$ -	\$ 85,968
<b>Revenue</b>					
Taxes	15,223	-	15,223	-	15,223
Intergovernmental	32,773	-	32,773	-	32,773
Internal Service	7,141	53	7,194	-	7,194
Transfers and Interfund	2,271	(57)	2,214	-	2,214
Licenses, Permits & Fees	7,222	-	7,222	-	7,222
Bond Proceeds	-	-	-	-	-
Charges for Services	1,640	-	1,640	-	1,640
Miscellaneous	2,372	-	2,372	-	2,372
<b>Total Revenue</b>	<b>68,642</b>	<b>(4)</b>	<b>68,638</b>	<b>-</b>	<b>68,638</b>
<b>Total Resources</b>	<b>154,610</b>	<b>(4)</b>	<b>154,606</b>	<b>-</b>	<b>154,606</b>
<b>Requirements</b>					
<b>Appropriation</b>					
Personnel	\$ 28,182	\$ -	\$ 28,182	\$ -	\$ 28,182
Materials & Services	29,249	52	29,301	-	29,301
Capital Outlay	34,011	-	34,011	-	34,011
Debt Service	1,194	-	1,194	-	1,194
Special Payments	1,467	-	1,467	-	1,467
Transfers	1,727	(52)	1,675	-	1,675
Contingency	31,475	(4)	31,471	-	31,471
<b>Total Appropriation</b>	<b>127,305</b>	<b>(4)</b>	<b>127,301</b>	<b>-</b>	<b>127,301</b>
<b>Other Requirements</b>					
Reserved for Future Expenditure	27,305	-	27,305	-	27,305
<b>Total Requirements</b>	<b>\$ 154,610</b>	<b>\$ (4)</b>	<b>\$ 154,606</b>	<b>\$ -</b>	<b>\$ 154,606</b>

The following explains the changes between Proposed and Approved versions of budget, as approved by the Budget Committee (amounts in thousands):

*Categorize Transfers from department Funds to Risk Management Fund as Internal Service instead.*

*Due to unrelated scrivener's errors, Internal Service revenue understated, Transfer revenue overstated.*

Impact to Resources (Risk Management Fund):

Internal Service	+ \$52
Transfers and Interfund	<u>- \$52</u>
Net change	0

Impact to Resources:

Internal Service (General Fund)	+ \$1
Transfers and Interfund (Sheriff's Office Fund)	<u>- 5</u>
Net change	- \$4

Impact to Requirements (Total across Funds):

Materials & Services	+ \$52
Transfers	<u>- \$52</u>
Net change	0

Impact to Requirements:

Contingency (General Fund)	+ \$1
Contingency (Sheriff's Office Fund)	<u>- 5</u>
Net change	- \$4

More detail on the variances within individual funds can be found in the Appendix on pages 223-228.

# Governmental Funds: General Government

- General Fund ..... 55
  - Assessor’s Office ..... 59
  - County Clerk’s Office ..... 62
  - County Court (Administration) ..... 65
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  - Finance Department ..... 70
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  - Information Technology (IT)/GIS ..... 76
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  - Natural Resources..... 84
  - Non-Departmental (Outside Agency and Transfers)..... 85
- Road Fund..... 89
- Sheriff’s Office Fund..... 95
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# General Fund

## SUMMARY

Crook County's General Fund accounts for the following departments: Administration/County Court, Assessor, County Clerk, District Attorney/Victims Assistance, Finance/Treasurer, Human Resources, Information Technology/GIS, Juvenile, Legal, Natural Resources, and Non-Departmental.

Tax revenue collected in the General Fund includes property taxes and other miscellaneous taxes or payments in lieu of taxes. Anticipated intergovernmental revenue for this fiscal year includes recognition of the American Rescue Plan Act (ARPA) funds per the spending plan, as well as other federal, state, and local grants to offset the governmental services provided by the General Fund.

Administration/County Court, Finance, Human Resources, Information Technology/GIS, and Legal provide internal services to all County operations. The expenses generated by the services and activities these departments provide are collected back as Internal Service revenue.

More detail will be provided for each of the General Fund departments in the pages to follow.

## GENERAL FUND CONTINGENCY

The General Fund contingency is a budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. The adopted General Fund contingency for fiscal year 2024 is \$4.848 million. Contingency may be appropriated for a specific purpose by the County Court upon the approval of a resolution, within limitations. Typically, the contingency is anticipated to be the minimum ending fund balance available for carryover to the following fiscal year.

## HIGHLIGHTS

The General Fund contingency for fiscal year 2024 of \$4.848 million meets the fiscal policy minimum of 5 months of available net working capital for property tax-supported funds. This carryover creates allowance for property taxes collected beginning in November and a significant federal payment in lieu of taxes (PILT) which is generally not received until June.

New in fiscal year 2024 is a reallocation of tax revenue to create more sustainable funding for tax-supported funds and diversify funding sources for the Sheriff's Office Fund.

### Previous Tax Allocation

Historically Crook County's permanent tax rate of \$3.8702 per \$1,000 of assessed value has been allocated as follows:

- Sheriff's Office Fund 63.6%
- Library Fund 12.7%
- General Fund 22.1%
- Crook County Historical Museum 1.6%

Historically other tax revenue remained in the General Fund almost entirely, except for \$1.5 million of revenue from the data centers and the alcohol tax which were both allocated to the Sheriff's Office Fund starting in fiscal year 2023. This put the Sheriff's Office Fund revenue from tax sources at 57.7% of the County total revenue from tax sources in fiscal year 2023.

### New Tax Allocation in Fiscal Year 2024

In order to create more sustainable funding and diversify the resources going to the tax-supported funds, an updated tax allocation has been determined as follows:

- Sheriff's Office Fund 57.7%
- Library Fund 13.8%
- Crook County Historical Museum 1.6%
- General Fund 26.9%

No change was made to the allocation to the Crook County Historical Museum (1.6% or \$0.0600 per \$1,000 of assessed value). Note: This allocation is separate from the local option levy the Museum has before voters. The allocation to the Library Fund is an increase from \$0.5000 to \$0.5333 per \$1,000 of assessed value to fund its operations more sustainably (from 12.7% to 13.8% of the property taxes).

Although the Sheriff's Office allocation of property taxes is decreasing from 63.6% to 57.7% (\$2.2331 per \$1,000 of assessed value), the revenue is increasing overall by an estimated \$2

million in fiscal year 2024 through diversification and allocation of all other tax-type revenue and some federal revenues.

The General Fund will be allocated the remaining 26.9% of the property taxes (\$1.0438 per \$1,000). All other taxes (such as alcohol tax, transient room tax, and other payments in lieu of taxes such as those coming from the data centers and solar projects), along with federal PILT and the one-time federal Local Assistance and Tribal Consistency Fund (LATCF) revenue will be shared between the Sheriff's Office Fund (57.7%) and the General Fund (42.3%).

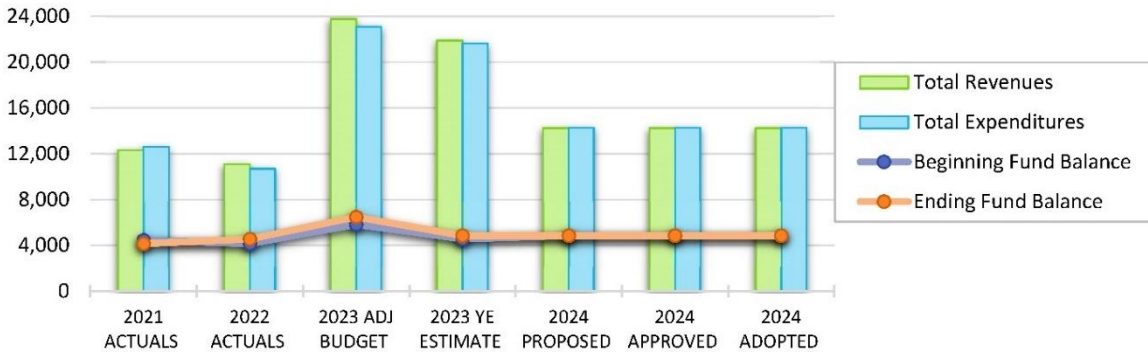
### BUDGET (AMOUNTS IN THOUSANDS)

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 4,464	\$ 4,148	\$ 5,838	\$ 4,556	\$ 4,853	\$ 4,853	\$ 4,853
<b>Revenue</b>							
Taxes	4,414	4,594	3,533	3,868	4,656	4,656	4,656
Intergovernmental	4,202	3,002	15,821	12,720	3,548	3,548	3,548
Internal Service	2,908	3,342	3,845	3,846	5,021	5,022	5,022
Transfers and Interfund	-	-	-	-	311	311	311
Licenses, Permits & Fees	508	570	405	374	369	369	369
Charges for Services	147	68	97	57	195	195	195
Miscellaneous	120	(487)	51	1,037	150	150	150
<b>Total Revenue</b>	<b>12,300</b>	<b>11,088</b>	<b>23,751</b>	<b>21,902</b>	<b>14,250</b>	<b>14,251</b>	<b>14,251</b>
<b>Total Resources</b>	<b>16,764</b>	<b>15,236</b>	<b>29,589</b>	<b>26,458</b>	<b>19,103</b>	<b>19,104</b>	<b>19,104</b>
<b>Requirements</b>							
<b>Appropriation</b>							
Assessor's Office	\$ 1,056	\$ 1,123	\$ 1,128	\$ 1,099	\$ 1,197	\$ 1,198	\$ 1,198
County Clerk	472	466	595	557	635	636	636
County Court	616	730	967	933	1,113	1,114	1,114
District Attorney	1,513	1,634	2,105	1,953	2,509	2,511	2,511
Finance	874	1,048	1,215	1,123	1,744	1,746	1,746
Human Resources	362	433	740	495	737	738	738
IT/GIS	1,253	1,020	1,370	1,337	2,229	2,231	2,231
Juvenile	858	912	1,151	1,118	1,157	1,158	1,158
Legal Counsel	450	466	526	525	570	571	571
Natural Resources	52	56	56	57	61	61	61
Non-Departmental	1,434	337	235	245	309	309	309
Special Payments	620	706	10,846	11,004	922	922	922
Transfers	3,055	1,750	2,164	1,159	1,073	1,061	1,061
Contingency	-	-	6,489	-	4,847	4,848	4,848
<b>Total Appropriation</b>	<b>12,616</b>	<b>10,681</b>	<b>29,589</b>	<b>21,605</b>	<b>19,103</b>	<b>19,104</b>	<b>19,104</b>
<b>Total Requirements</b>	<b>\$ 12,616</b>	<b>\$ 10,681</b>	<b>\$ 29,589</b>	<b>\$ 21,605</b>	<b>\$ 19,103</b>	<b>\$ 19,104</b>	<b>\$ 19,104</b>

*Slight differences due to rounding*



**Revenues and Expenditures, Actuals and Budgeted**  
Amounts in thousands



**FIVE-YEAR FORECAST (AMOUNTS IN THOUSANDS)**

Revenue for General Fund operations maintains a consistent fund balance within County fiscal policy through fiscal year 2026. One-time federal Local Assistance and Tribal Consistency Fund (LATCF) dollars are included in revenue through fiscal year 2027. Tax collections from the data centers, net of debt service, and new solar payments in lieu of taxes are anticipated to offset the reduction of these funds in fiscal year 2028.

departments funded out of General Fund move into office space in the new Justice Center and renovated Courthouse. Capital projects in fiscal years 2024 and 2025 are primarily IT upgrades and replacement ERP and HRIS funded by federal ARPA. See the consolidated schedule on page 205 for more details pertaining to anticipated capital outlay and its funding sources. County leadership will make strategic adjustments as needed to maintain sustainable operations.

Personnel is anticipated to increase by 3.6 FTE through fiscal year 2028. Materials and services increase in fiscal years 2025 and 2027 in conjunction with increases in facilities costs as

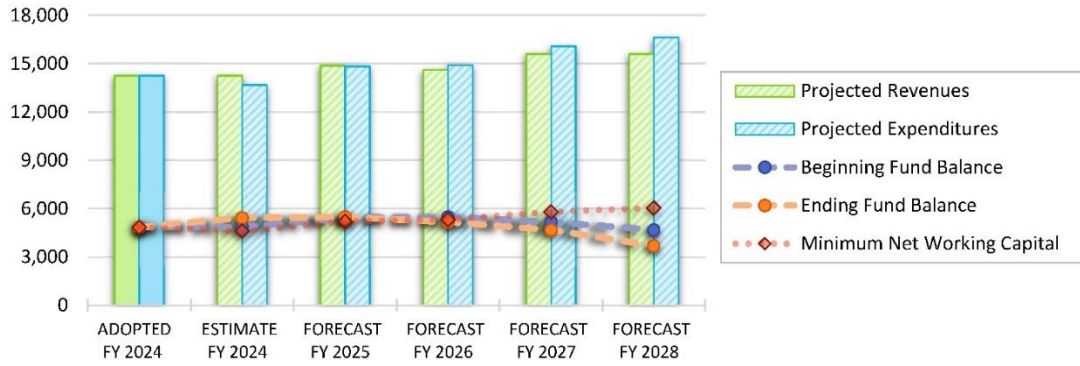
See next page for visual representation of forecast. See page 190 for more information on the forecasting process and assumptions used to calculate projections.

	ADOPTED FY 2024	ESTIMATE FY 2024	FORECAST FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028
<b>Beginning Fund Balance</b>	\$ 4,853	\$ 4,853	\$ 5,434	\$ 5,477	\$ 5,175	\$ 4,689
<b>Revenue</b>	14,251	14,251	14,867	14,601	15,596	15,602
<b>Total Resources</b>	19,104	19,104	20,301	20,077	20,771	20,290
<b>Expenditures</b>						
Personnel	\$ 7,095	\$ 6,686	\$ 7,424	\$ 7,835	\$ 8,117	\$ 8,525
Materials & Services	4,343	4,199	4,964	4,941	5,765	5,938
Capital Outlay	835	802	409	32	88	74
Special Payments	922	922	941	960	979	912
Transfers	1,061	1,061	1,086	1,134	1,133	1,156
<b>Total Expenditures</b>	14,256	13,670	14,824	14,902	16,082	16,605
<b>ENDING FUND BALANCE</b>	\$ 4,848	\$ 5,434	\$ 5,477	\$ 5,175	\$ 4,689	\$ 3,686

Ratio Fund Balance to Expenditures	34%	40%	37%	35%	29%	22%
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<b>FTE</b>	<b>63.4</b>	<b>63.0</b>	<b>66.0</b>	<b>66.5</b>	<b>66.0</b>	<b>67.0</b>
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**GENERAL FUND**  
**Projected Revenues and Expenditures | 2024-2028**  
*Amounts in thousands*



### MISSION

Serving the public through the administration of Assessment & Taxation of all taxable property as mandated by the state of Oregon, with proactive communication and excellent customer service aimed at the highest level of fairness, accuracy, and integrity.

### SUMMARY

The Assessor's Office, under the direct supervision of the Crook County Assessor—an elected official—is responsible for determining the real market and assessed values of all property in Crook County. In addition, the Assessor's Office maintains ownership, tax lots, and tax code areas and prepares an annual tax roll for almost 19,000 accounts. Most of the duties performed are mandated by State Statute and Administrative Rule under the supervision of the Oregon Department of Revenue, with other services to the general public, taxing districts and other agencies.

### FOCUS AREAS

**Appraisal:** Maintain real market values and assessed values on all property types, which includes appraising all new construction, maintaining farm and forest special assessments and exemptions, reappraising areas that fall below acceptable statistical standards as established by Oregon Administrative Rules, inspecting damaged and destroyed properties, and annually submitting an Appraisal Plan to the Department of Revenue. We defend values before the Board of Property Tax Appeals and the Magistrate or Regular Division of the Oregon Tax Court. We also conduct a Sales Ratio Study annually which includes reviewing and verifying sales and identifying neighborhood or study area boundaries.

**Assessment Records:** Maintain current property ownership, maintain and review tax district levy data, process Veteran Exemption applications, Senior Deferral applications, process special assessments such as drainage districts, water districts and fire patrol, certify joint values, calculate tax rates and taxes, certify tax and assessment roll, extend taxes, and process omitted property and clerical error actions.

**Mapping:** Responsible for reviewing partition and subdivision plats, road dedications & vacations. Maintaining taxing district boundaries and Department of Revenue Property Classification Memorandum orders.

**Non-mandated services:** Providing annual taxing district property tax revenue estimates, calculating property tax estimates upon request or for title companies due to sale of a property, acting as contracted agents for the Building Codes Division to maintain manufactured structure ownership and location changes in Crook County, reviewing property values upon request, maintaining situs addresses, performing general public assistance, answering questions concerning ownership, values, property inventory and taxes, and providing assistance to other agencies and departments regarding legal descriptions, maps and assessments.

### REVENUE

The Assessor's Office is partially funded by the state CAFFA (County Assessment and Function Funding Assistance) grant.

### APPROPRIATIONS

The primary expenditure for the Assessor's Office is personnel at \$835,000 (70%), followed by materials and services at \$363,000 (30%). Software and training make up the largest expenses within materials and services.

## DEPARTMENT WORK PLAN

- CAMA (Computer Assisted Mass Appraisal system) software conversion items completed
- Ensure training plan for software and new technologies
- Prepare a strategic plan inclusive of
  - Succession plan – what that looks like in 5-10 years
  - 5-year plan: continuing to meet all Oregon requirements

The Assessor's Office is working hand in hand with Helion software to complete the CAMA software conversion. This is the software used for valuing all properties in the County. One staff member is specifically working on this project.

Staff members have had training sessions with Helion, plus other counties have helped in this area. Two additional software components will be arriving soon (a new oblique/ 3D view) and an iPad driven appraisal software to use in the field. Training for this is in the works (conferences, virtual sessions being planned).

Because this office may experience several retirements in the next 5-10 years, all staff are being cross-trained and/or trained up as much as possible.

Continuing to meet all Oregon requirements is always the goal but can be challenging at times due to budget constraints, staffing issues, or legislative changes. As the County population continues to grow, so does the workload of the Assessor's Office and capacity to be successful always needs attention. Future special projects may include requests for technology upgrades, additional funding, and/or temporary or additional permanent staffing.

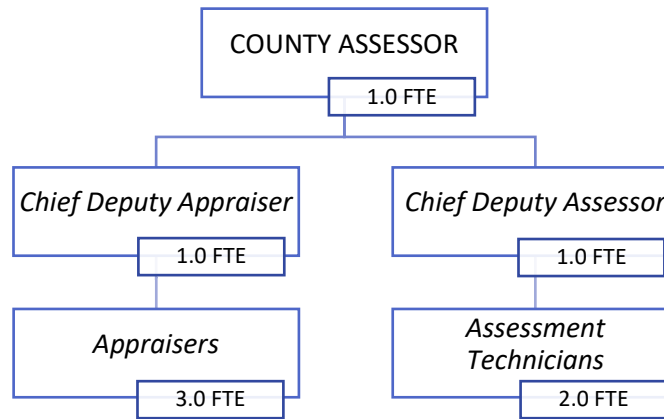
## PERFORMANCE MEASURES

- **County Assessment Roll**  
The Assessor's Office must determine real market value, maximum assessed value, and assessed value for all properties to be used to assess all property taxes. A successfully completed certified assessment tax roll brings revenue to all taxing districts within Crook County.
- **Annual Ratio Study**  
The Assessor's Office reviews and evaluates all sales in the County from recorded deed and sale information, weighting every sale for appropriate arm's length criteria applied to designated County value areas in order to complete the annual ratio study. The Oregon Department of Revenue receives and reviews the completed ratio study for statutory requirements and approval.

## PERSONNEL

POSITION	2021 ACTUALS	2022 ACTUALS	2023 BUDGET	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
County Assessor	1.00	1.00	1.00	1.00	1.00	1.00
Chief Deputy Assessor	1.00	1.00	1.00	1.00	1.00	1.00
Chief Deputy Appraiser	1.00	1.00	1.00	1.00	1.00	1.00
Appraisers I, II, III	3.00	3.00	3.00	3.00	3.00	3.00
Assessment Technicians	2.00	2.00	2.00	2.00	2.00	2.00
<b>Total</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

## ORGANIZATIONAL CHART



## BUDGET (AMOUNTS IN THOUSANDS)

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Appropriation</b>							
Personnel	\$ 676	\$ 725	\$ 764	\$ 776	\$ 835	\$ 835	\$ 835
Materials & Services	276	288	365	323	362	363	363
Capital Outlay	105	109	-	-	-	-	-
Transfers	-	-	-	-	1	-	-
<b>Assessor's Office</b>	<b>1,056</b>	<b>1,123</b>	<b>1,128</b>	<b>1,099</b>	<b>1,198</b>	<b>1,198</b>	<b>1,198</b>

*Slight differences due to rounding*

## General Fund | County Clerk's Office

### MISSION

The County Clerk's Office is dedicated to providing accurate information and services in a timely, impartial and professional manner while ensuring that citizens' concerns are met; county, federal and state requirements are fulfilled and that all aspects of recording, elections and record keeping operations run smoothly and accurately.

### SUMMARY

The County Clerk's Office, working under the direction of the elected County Clerk, is the county election office and the primary public record keeping agency in the county. The office maintains voter registration data base; accepts declarations of candidacy for public office and coordinates the conduct of elections. The Clerk's Office also records or files property transactions including deeds, mortgages, liens, plats, mining, marriage records and military discharges; issues marriage licenses; domestic partnership registration; maintains the proceedings of the County Court meetings for public record; and is an acceptance agent for the federal passport agency. The office also performs Notary services and property, historical and genealogy research.

The Clerk's Office manages and staffs the Board of Property Tax Appeals process. Property owners can appeal the current year real market, maximum assessed, specially assessed or assessed value of their property.

The Department of Homeland Security declared the electoral system as "critical infrastructure". The election process and infrastructure are a priority within the National Infrastructure Protection Plan. This reflects the importance and critical nature of the election process.

Departments headed by elected officials are responsible for setting and administering policy for their respective departments and do not

answer to the Court for the performance of their duties, only to seek hiring authorization and budget appropriations.

### REVENUE

Total revenue generated by the Clerk's Office primarily from recording fees is anticipated to be \$251,000 or 40% of the department's budgetary needs.

The County Clerk also administers three designated revenue accounts (see Clerk's Special Revenue Fund) with a total budget of \$253,000.

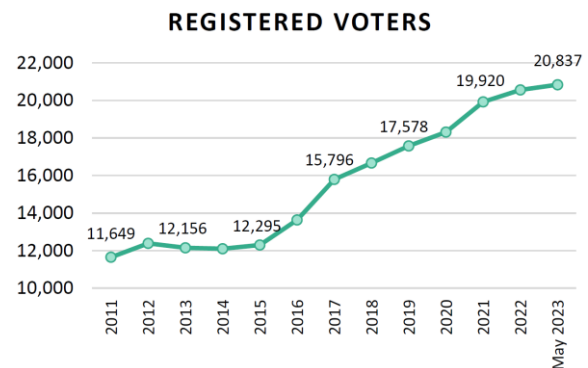
### APPROPRIATIONS

The total Clerk's budget of \$636,000 for FY 2024 is divided between personnel costs (\$350,000, 55%) and materials and services (\$286,000, 45%). Election supplies and services make up the largest portion of budgeted materials costs.

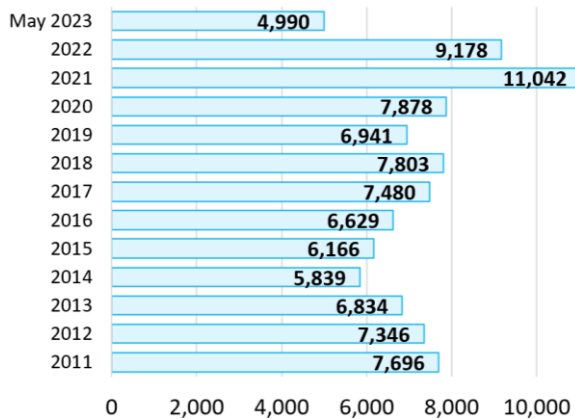
### CHANGES FROM LAST YEAR

Registered voters are expected to increase at a similar rate as the County population does. As of May 2023, there are 20,837 registered voters in Crook County.

**Recording.** Property sales and refinances have slowed due to rising interest rates and available market. Foreclosures are just starting to record, however those numbers are not expected to impact recording significantly.



## RECORDED DOCUMENTS



## DEPARTMENT WORK PLAN

- Preparation for upcoming Presidential election year
- Add additional volunteer staffing for elections
- Additional equipment or election board expansion
- Plan/preparation to move to and from temporary offices during Courthouse remodel/renovation
- Prepare a strategic plan inclusive of
  - Succession planning
  - County-wide education program for record retention requirements
  - Coordinate/develop plan to digitize all County records consistent with records retention requirements
  - Contingency plans/options for election changes prior to next election

Fiscal Year 2024 will contain the beginning of the 2024 Presidential Election year. The Clerk's Office is preparing for a busy election season/year including possibly adding additional volunteer staffing for the election boards and/or additional equipment to handle the volume of ballots and customers that we encounter thru the 2024 Primary and General Elections.

The Clerk's Office is also preparing for possibly having to temporarily relocate during the Courthouse remodel/renovation while continuing to provide an excellent level of customer service, transparent elections, statutory mandated recording hours, passport acceptance services and adhering to all records retention requirements.

Addressing succession planning within the office and a County-wide education program for record retention requirements including assisting other departments with digitizing their records consistent with those requirements will be part of a strategic plan we will be hoping to complete within the next year.

We will be transitioning to a new statewide voter registration system early in the fiscal year and making adjustments as new legislation is passed in elections, recording and property tax appeals.

## PERFORMANCE MEASURES

- **Recording documents timely**  
The Clerk's Office strives to daily record documents meeting recording requirements as they are received without delay.
- **Ballot processing efficiency**  
As a standard practice for all elections, the Clerk's Office strives to accept/reject and verify signatures on all returned ballots within 24 hours of receipt. This performance indicator will help determine whether there is a need for additional staff or an investment in ballot processing software.



## PERSONNEL

POSITION	2021	2022	2023	2024	2024	2024
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED
County Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Records Clerks *	2.00	2.50	2.82	2.82	2.82	2.82
Temporary Help	0.10	0.10	0.10	0.15	0.15	0.15
<b>Total</b>	<b>3.10</b>	<b>3.60</b>	<b>3.92</b>	<b>3.97</b>	<b>3.97</b>	<b>3.97</b>

\* 0.18 FTE is budgeted in Clerks Dedicated funds started FY23

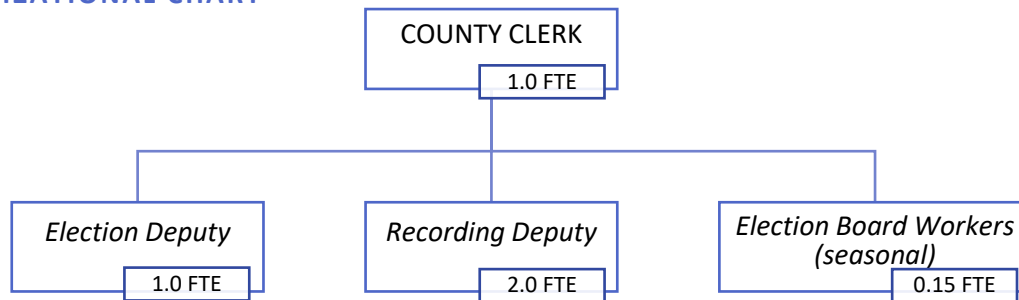
County Clerk - Special Revenue

POSITION	2021	2022	2023	2024	2024	2024
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED
Records Clerks *	-	-	0.18	0.18	0.18	0.18
<b>Total</b>	<b>-</b>	<b>-</b>	<b>0.18</b>	<b>0.18</b>	<b>0.18</b>	<b>0.18</b>

\* 0.18 FTE is budgeted in Clerks Dedicated funds started FY23

<b>Clerk Combined Total</b>	<b>3.10</b>	<b>3.60</b>	<b>4.10</b>	<b>4.15</b>	<b>4.15</b>	<b>4.15</b>
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## ORGANIZATIONAL CHART



## BUDGET (AMOUNTS IN THOUSANDS)

Appropriation	2021	2022	2023 ADJ	2023 YE	2024	2024	2024
	ACTUALS	ACTUALS	BUDGET	ESTIMATE	PROPOSED	APPROVED	ADOPTED
Personnel	\$ 262	\$ 279	\$ 321	\$ 318	\$ 350	\$ 350	\$ 350
Materials & Services	210	187	274	239	285	286	286
Transfers	-	-	-	-	1	-	-
<b>Clerk's Office</b>	<b>472</b>	<b>466</b>	<b>595</b>	<b>557</b>	<b>636</b>	<b>636</b>	<b>636</b>

*Slight differences due to rounding*



## General Fund | County Court (Administration)

### MISSION

Crook County will inspire the trust through excellence and quality in service by embracing creative and innovative methods, being friendly, responsive and fiscally responsible to enhance the health, safety, and quality of life for its citizens.

### SUMMARY

Crook County is governed by a three-member County Court, however, the Court has no judicial authority. Crook County is one of six of Oregon's thirty-six counties that operates as a Court and is the most populous county in Oregon that has retained this structure. The Court consists of a full-time County Judge and two part-time commissioners. These individuals have divided the responsibility for the day-to-day operations of the County for the past several years in addition to serving as the policy board for the County.

The administrative function of the government oversees personnel administration for approximately 240 employees via oversight of twelve appointed directors, collaboration and coordination with four elected officials that oversee various operations, an elected official that oversees surveying functions (position is not an employee), and an elected Treasurer position that oversees statutorily defined responsibilities.

### REVENUE

Administration recovers most of its costs from all County operations and outside supported entities through internal service fees.

### APPROPRIATIONS

The budget of \$1,114,000 is split nearly evenly between personnel at \$554,000 and materials and services at \$560,000. Personnel increased over prior year due to restructuring the executive

assistant position to communications officer and adding an additional 1.0 FTE administrative assistant. Included in materials and services are County dues for Association of Oregon Counties and other such entities, as well as funding for consulting work similar to fiscal year 2023 to assist the County with issues throughout the organization.

### DEPARTMENT WORK PLAN

In April 2023, the County Court contracted for professional services to implement an administrator position to manage the County's activities and working to achieve the goals of the County Court. The following notes what is included in the budget to help the organization achieve the County Court's goals:

- Adds County Administrator position
- Provides additional staffing, and compensation and benefits enhancements to deliver desired service levels
- Completion of the facilities plan and funding to renovate existing space and construct new office space
- Funding to implement the information technology road map
- Funding to initiate implementation of an organization wide asset management program
- Technology, staffing, structure, and schedule to plan, develop, and implement an organization wide Communications Plan
- Several departments completed or are in the process of completing strategic plans. All departments will be engaged in updating or completing work plans during fiscal year 2024. The preparation of the fiscal year 2024 budget includes updated five-year

financial forecasts, which were utilized to help with budgeting decisions. The five-year financial forecasts and strategic planning efforts are merged to develop to the County's strategic financial plan, which will continue to iterate each year.

Through these efforts the County will work to achieve its number one goal: to deliver the best level of service within available and allocated resources.

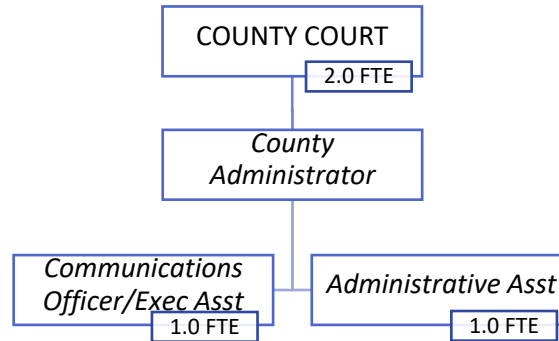
**PERFORMANCE MEASURES**

- Reduce turnover rate
- Increase recruitment success rate
- Increase reporting/level of understanding of County activities
- Measurable progress on Court adopted goals

**PERSONNEL**

POSITION	2021 ACTUALS	2022 ACTUALS	2023 BUDGET	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
County Judge	1.00	1.00	1.00	1.00	1.00	1.00
County Commissioners	1.00	1.00	1.00	1.00	1.00	1.00
Communications Officer/Exec Assistant	-	-	-	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	-	-	-
Administrative Assistant	0.50	-	-	1.00	1.00	1.00
Facility Representative	0.30	-	-	-	-	-
<b>Total</b>	<b>3.80</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

**ORGANIZATIONAL CHART**



**BUDGET (AMOUNTS IN THOUSANDS)**

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Appropriation</b>							
Personnel	\$ 412	\$ 389	\$ 425	\$ 426	\$ 554	\$ 554	\$ 554
Materials & Services	204	342	542	507	559	560	560
Transfers	-	-	-	-	1	-	-
<b>County Court</b>	<b>616</b>	<b>730</b>	<b>967</b>	<b>933</b>	<b>1,114</b>	<b>1,114</b>	<b>1,114</b>

*Slight differences due to rounding*

## General Fund | District Attorney's Office

### MISSION

It is the mission of the Crook County District Attorney's Office to seek justice and safety for crime victims and the community.

### SUMMARY

The District Attorney's Office, headed by the elected District Attorney, works diligently to uphold the United States Constitution as well as Oregon's Constitution and state laws, to preserve the safety of the public, to protect the rights of crime victims, and to pursue justice for all citizens with skill, honor, and integrity.

While the primary function of the District Attorney's Office is the prosecution of adult and juvenile crimes, other functions include:

- Assisting the victims of crime
- Actively participating in drug court, mental health court and truancy court programs
- Chair of the Child Abuse Multidisciplinary Team (MDT)
- Chair of the Sexual Assault Response Team (SART)
- Member of the Local Public Safety Coordinating Council (LPSCC)
- Conducting annual child fatality review with community partners
- Collaborate with school threat assessment team
- Enforcing child support orders
- Co-administer the officer-involved use of deadly physical force plan
- Handling animal forfeiture cases
- Responding and appearing on restoration of gun rights and driver's license cases
- Responding and appearing on petitions to set aside convictions

- Responding and appearing on petitions requesting relief from sex offender registration
- Responding to public records requests and appeals
- Writing and submitting state grant proposals for Victims of Crime Act (VOCA) and Child Abuse Multidisciplinary Intervention (CAMI) grant funds

### REVENUE

Department revenue sources are payments from District Attorney Diversion fees, Victim Impact Panel fees, Child Abuse Multidisciplinary Intervention (CAMI) and Victims of Crime Act (VOCA) grant funds.

### APPROPRIATIONS

The total budget for the District Attorney's Office is \$2,511,000, an increase of 19% over the prior year budget. In addition to budgeted cost of living adjustment and step increases for personnel, the District Attorney's Office has added a 1.0 FTE Operations Manager. Increases to the materials and services budget over prior year include higher costs for staff training and the Medical Examiner, as well as increased internal service costs due to increased staffing and budget.

### DEPARTMENT WORK PLAN

- If possible, within staffing plan add experienced prosecutor
- Draft moving plan and implement in Q3 FY 2024
- Need business analyst to help improve office efficiency and effectiveness
- Need technology improvements to improve efficiency and effectiveness
- Prepare strategic plan that is inclusive of

- Examination of workload with staffing plan that aligns with workload demands
  - Flexible to labor market
- Facilities utilization
- Technology
- Staff development
- Integration with Community Justice partners – Sheriff and Juvenile

The District Attorney’s office has experienced significant change related to staff turnover and the backlog of cases due to the COVID-19 pandemic in the last two fiscal years, requiring the department to stretch far past its staffing and technological capacity. Some of these challenges have been addressed with staffing changes at the end of fiscal year 2023; however, significant work is required in the coming year.

During fiscal year 2024, the District Attorney’s Office will address the following items to lessen the strain on employees, work through the continued backlog of cases, upgrade technology to reduce the administrative burden on attorneys and remain in sync with the County Judge and County Commissioner’s overarching goals for the County.

One of the most important goals of the department in fiscal year 2024 is to hire an experienced prosecutor. The department currently relies on only one attorney in addition to the District Attorney who has the experience to try felony cases.

In addition to hiring an experienced prosecutor, the department will create a moving plan to move the department from the current historic courthouse to the new Justice Center several blocks down the road in the third quarter of the fiscal year 2024. This plan will require the assistance of several departments, most importantly IT and Facilities, to maintain the security and safety of data and files during the move.

As part of the IT Strategic Plan and Roadmap, an

internal analysis of the department will be completed to improve the efficiency and effectiveness of workflows and technology within the department. This review will recommend technology and process improvements that can help improve pain points within evidence preparation, distribution and storage, trial preparation, and other aspects of the department’s day-to-day operations. Currently, attorneys work nights and weekends doing tasks such as redacting videos by hand or preparing different types of evidence. This is in addition to the hours attorneys are already required to work on evenings and weekends taking calls from law enforcement, reviewing search warrants for law enforcement, and preparing for trials.

As the District Attorney’s office grows, integration with the County’s other Community Justice partners (Sheriff’s Office and Juvenile Department) will be paramount. This deep dive into technology will also provide insights into how these departments can better share information and leverage each other as they provide their unique services to the community.

Finally, the District Attorney’s office will prepare a strategic plan to address other challenges the department faces or will face in the future. A comparison of workload versus the staffing plan will be completed as part of the strategic plan to identify areas of change that can provide better alignment with workload demands. This plan will require the ability to be flexible to the labor market, allowing the County to attract and retain experienced prosecutors and support staff.

The strategic plan will also address staff development and the need for additional training and experience opportunities for attorneys with less trial experience. The training and mentoring of new and inexperienced prosecutors always requires a great deal of supervision. However, it is important to streamline onboarding and training for new attorneys. The IT department will provide training and support for the new technology to help the staff implement new software efficiently.

## PERFORMANCE MEASURES

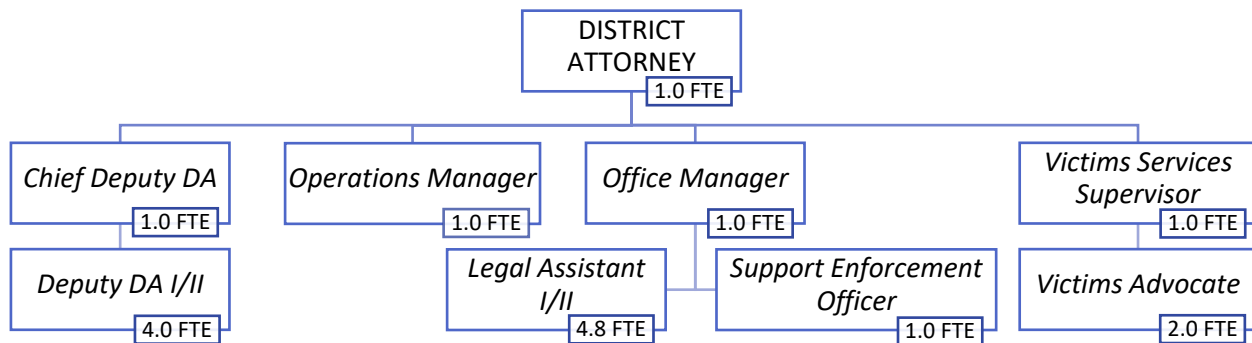
- Caseloads per deputy district attorney
- Efficiency processing digital evidence

## PERSONNEL

POSITION	2021	2022	2023	2024	2024	2024
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED
District Attorney *	0.25	0.25	0.25	0.25	0.25	0.25
Chief Deputy District Attorney	1.00	1.00	1.00	1.00	1.00	1.00
Asst Chief Deputy District Attorney				1.00	1.00	1.00
Deputy District Attorney I	3.00	3.00	4.00	3.00	3.00	3.00
Office Manager	1.00	1.00	1.00	1.00	1.00	1.00
Operations Manager				1.00	1.00	1.00
Support Enforcement Officer	1.00	1.00	1.00	1.00	1.00	1.00
Legal Assistant I, II	3.50	3.50	4.50	4.80	4.80	4.80
Administrative Clerk	1.00	1.00	-	-	-	-
Victims Services Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Victims Advocate	2.00	2.00	2.00	2.00	2.00	2.00
Student Interns	-	-	-	0.60	0.60	0.60
<b>Total</b>	<b>13.75</b>	<b>13.75</b>	<b>14.75</b>	<b>16.65</b>	<b>16.65</b>	<b>16.65</b>

\* Position is 1.0, but only 0.25 FTE budgeted because other 0.75 FTE paid by State of Oregon

## ORGANIZATIONAL CHART



## BUDGET (AMOUNTS IN THOUSANDS)

	2021	2022	2023 ADJ	2023 YE	2024	2024	2024
	ACTUALS	ACTUALS	BUDGET	ESTIMATE	PROPOSED	APPROVED	ADOPTED
<b>Requirements</b>							
<b>Appropriation</b>							
Personnel	\$ 1,088	\$ 1,185	\$ 1,483	\$ 1,376	\$ 1,813	\$ 1,813	\$ 1,813
Materials & Services	425	449	622	577	696	698	698
Transfers	(25)	-	-	-	2	-	-
<b>District Attorney</b>	<b>1,488</b>	<b>1,634</b>	<b>2,105</b>	<b>1,953</b>	<b>2,511</b>	<b>2,511</b>	<b>2,511</b>

*Slight differences due to rounding*

*Note: In prior years District Attorney and Victims Assistance have been appropriated separately but are combined into a single department appropriation starting in fiscal year 2024. Prior year actuals and current year budget and estimates are combined in the table above to simplify comparability from year to year.*

## General Fund | Finance Department

### MISSION

The Finance Department's mission is to provide tax collection and distribution services to all taxing districts within Crook County as well as safeguard County assets and funds by providing financial management, budgeting, accounting and investment management services to the entire County organization with integrity and accuracy.

### SUMMARY

The Finance Department performs centralized finance and accounting services for all County departments and serves as the property tax collection agency and distributor of property taxes for all taxing districts within Crook County.

- Collects and distributes property taxes to all taxing districts
- Works with vendors and processes payments
- Collects and distributes transient room tax
- Invests County funds and oversees the banking needs for the County
- Provides budgeting, financial planning, monthly revenue/expenditure reports and semi-monthly payroll processing
- Provides asset management services
- Prepares quarterly and annual financial reports subject to audit
- Prepares other financial reports and information as requested
- Performs financial analysis and forecasting
- Receipts revenue and disburses expenditures for all other county departments
- Prepares and submits annual budget
- Safeguards County assets and funds

### REVENUE

Finance recovers most of its costs from all user departments through cost recovery fees. A portion of the CAFFA (County Assessment and Function Funding Assistance) program is allocated to the department for tax collection services. As part of the investment in IT infrastructure, \$300,000 American Rescue Plan Act (ARPA) dollars will fund the implementation of a new county-wide Enterprise Resource Planning (ERP) system.

### APPROPRIATIONS

Personnel expenses of \$880,000 will require half of the department's budget. Materials and services budget of \$566,000 includes software maintenance fees, printing/postage for property tax mailings, contracted services, staff training, and county-wide general liability insurance (cost to be recovered fully from user departments). Capital outlay budget of \$300,000 is to implement the new ERP system.

### DEPARTMENT WORK PLAN

The Finance Department plans to make significant strides toward accomplishing the County-wide goals set out by the County Court for fiscal year 2024 and into the future. To do this, the following items will be addressed:

- **Fees and Charges Schedule:** The Finance Department will take over the responsibility of updating and maintaining the County-wide fees and charges schedule. With the transition, analysis of billing rates will be utilized to update fees and charges.
- **Software:** The process to select a new ERP system began in fiscal year 2023 and will continue into fiscal year 2024 as prescribed in the County's new Information Technology Strategic Road Map. With

implementation of the new ERP, the Finance Department will update the current chart of accounts to consolidate and reformat accounts to better align with the best practices described in the GFOA's Governmental Accounting, Auditing, and Financial Reporting Book allowing increased transparency of financial information for internal and external users as well as better reporting and analysis.

Usage of the Accounts Receivable application will be expanded across relevant departments to centralize and streamline billing and receivables across the County.

- **Benefits and Payroll:** Benefits administration will be absorbed into Finance with input from Human Resources as part of the payroll function already housed in Finance. Additionally, payroll processing and benefits administration for the Sheriff's Office will move to Finance consolidating all of the County's payroll and benefits to the Finance Department.
- **Finance Department Assessment:** Action items recommended in the Finance Department Assessment completed in fiscal year 2021 will be completed.
- **Special Projects:** Several special projects will be undertaken including exploration of additional funding sources for the Road Department to provide data for consideration of a Transportation System Development Charge (SDC) and/or Transportation Utility Fee, Registration Fee, or other supplemental revenue. Additionally, in collaboration with the Road Department, a full life cycle cost analysis of overlays versus chip seal will be completed to ensure maximization of the County's resources for road improvements.

- **Strategic Planning:** The Finance Department will draft a strategic plan that will include all items discussed above along with a relocation plan for the department, implementation of centralized purchasing, along with the application of financial models to support strategic plans created by all other departments and services within the County umbrella. Additionally, the strategic plan will address staff development including cross-training and succession planning to proactively plan for department retirements. Finally, as the County grows the Finance Department will need to dynamically adapt by exploring additional positions including Chief Financial Officer (CFO), Budget Manager, and Accounting Manager.

#### PERFORMANCE MEASURES

- Grow customer satisfaction of internal users of Finance department services, assessed by percentage of vendors, employees, and payroll taxes paid timely
- Grow Crook County's revenue through investment earnings with a target earning rate exceeding the Local Government Investment Pool (LGIP) rate on a monthly/annual basis

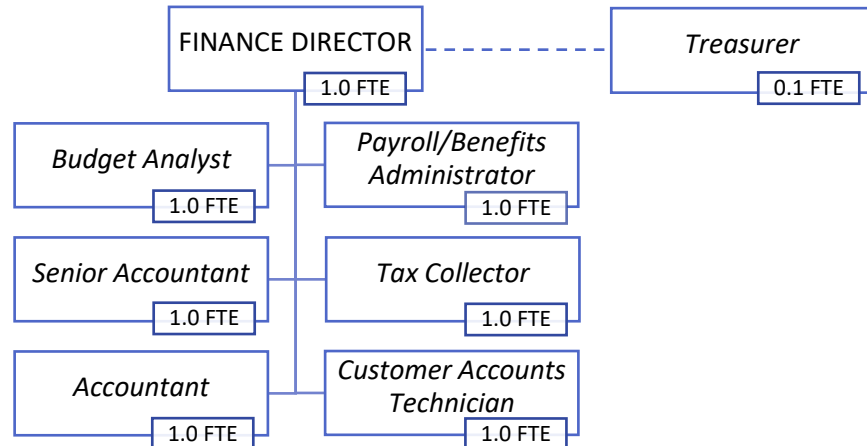


## PERSONNEL

POSITION	2021 ACTUALS	2022 ACTUALS	2023 BUDGET	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
Finance Director	0.75	1.00	1.00	1.00	1.00	1.00
Treasurer	0.25	0.10	0.10	0.10	0.10	0.10
Accounting Manager	1.00	1.00	1.00	-	-	-
Budget Analyst	-	0.40	1.00	1.00	1.00	1.00
Payroll/Benefits Administrator *	-	-	0.50	1.00	1.00	1.00
Payroll Accountant *	1.00	1.00	-	-	-	-
Senior Accountant	1.00	0.60	-	1.00	1.00	1.00
Tax Collector	-	-	-	1.00	1.00	1.00
Accountant	-	-	-	1.00	1.00	1.00
Accounting Technician	2.00	2.00	2.00	-	-	-
Customer Accounts Technician	1.00	1.00	1.00	1.00	1.00	1.00
Extra Help	0.40	0.30	-	-	-	-
<b>Total</b>	<b>7.40</b>	<b>7.40</b>	<b>6.60</b>	<b>7.10</b>	<b>7.10</b>	<b>7.10</b>

\* Position restructured to include Benefits Administrator

## ORGANIZATIONAL CHART



## BUDGET (AMOUNTS IN THOUSANDS)

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Appropriation</b>							
Personnel	\$ 546	\$ 672	\$ 773	\$ 738	\$ 880	\$ 880	\$ 880
Materials & Services	328	376	442	385	564	566	566
Capital Outlay	-	-	-	-	300	300	300
Transfers	-	-	-	-	2	-	-
<b>Finance</b>	<b>874</b>	<b>1,048</b>	<b>1,215</b>	<b>1,123</b>	<b>1,746</b>	<b>1,746</b>	<b>1,746</b>

*Slight differences due to rounding*



### MISSION

To further the best interests of Crook County, its employees, and its residents through:

- The development of a robust, balanced, and highly skilled workforce.
- The development of enduring foundational policy and procedure.
- The development and dispensation of critical information, instruction, and knowledge through ancillary programs, training, and continuing education.

### SUMMARY

With the phrase “consistent and efficient expanded services” in mind, it is prudent that HR has the capacity to perform essential functions that ensure the health and sustainability of the County.

The vital functions HR provides are in service of:

- Developing and supporting employees who are well-informed and engaged.
- Building and maintaining a culture that is empathetic and responsive to daily struggles and possess the ability to adapt and think critically and creatively about possible solutions at every level of the organization.
- Establish and maintain essential training and compliance programs and protocol.

As the national and regional landscape continues to shift, the County’s trajectory, needs, and work parameters will similarly change, whether in small consistent manners or through sweeping change to accommodate the unforeseen. It is undeniable that the complexity of our organization has evolved and will continue to do so in order to align our growth with larger cultural and business climate shifts; as a result, HR has out of necessity taken a very different role from the one traditionally served at Crook County.

Crook County HR continues to expand its scope of work to include all aspects of human capital development, organizational development and change, special projects, implementation of people strategies, and risk mitigation.

Our human capital strategies endeavor to integrate the operational side of the County’s current and future-state needs and goals, our developing structure, updated policies and protocols, and our changing culture to help create a stable and sustainable organization. The department is dedicated to providing strong, effective procedures, protocols and services that are delivered through people-friendly guidelines and support. Our contributions over the last year include, but are not limited to:

Development of new employee policy

- Benefits administration
- Recruiting
- Federal and State EEO law compliance
- Risk analysis and mitigation
- Performance management
- Special project development
- Employee training
- Wellness program

These services are achieved by adopting a collaborative team-work philosophy and implementation of effective organizational skills, proactive efforts and professionalism, and a willingness to take risks and stand up for County interests and employee rights and needs within the parameters of state and federal employment law. Our goal has been to innovate, increase access to services and programs that develop employees and serve and support as we enter this period of tremendous growth and change. The Human Resources department provides services to the County Court, departments, commissions, and to individual employees.

## REVENUE

Human Resources recovers most of its costs from all user departments through cost recovery fees. The present allocation method is based on the number of FTEs in the user departments. As part of the investment in IT infrastructure, \$150,000 American Rescue Plan Act (ARPA) dollars will fund the implementation of a new human resources information system (HRIS).

## APPROPRIATIONS

Personnel expenses of \$357,000 will require nearly half of the department's budget. Materials and services budget of \$231,000 includes recruitment, training, and contract services for a county-wide compensation study, background checks, and exit interviews. Capital outlay budget of \$150,000 is to implement the new HRIS.

## DEPARTMENT WORK PLAN

The Human Resources department enters fiscal year 2024 with a defined work plan and new staff bringing our team to 3.0 FTE. Provided below, is each item of our work plan with current/future action steps to fulfill our commitments.

- **Update all Job Descriptions:** Will request Directors to provide 10-12 essential functions for each position in their department. HR will update all job descriptions using a template consistent with Equal Employment Opportunity (EEO) policy to ensure standardization.
- **Compensations Study Update:** Working with a contracted service to review and update all compensation information/grids and practices to ensure equity and consistency.
- **Secure Society for Human Resource Management (SHRM) Certification for all HR staff:** Current staff members are scheduled to take the certification exam in November 2023.
- **Move organization-wide training to Administration:** Will transfer current training contacts, relationships, and processes to Administration department.
- **Move Ergonomics Budget to Facilities:** Will transfer current ergonomic relationships to Facilities.
- **Evaluate, select, and initiate implementation of human resources information system (HRIS) solution via Strategic Road Map process:** Currently reviewing platform options and participating in platform demos.
- **Implement an external exit interview process:** Will work with Administration and contracted service to implement a new program.
- **Expand background check:** Currently meeting with background check providers to determine the best fit for the County's needs.
- **Assume responsibility for the compensation committee:** Have begun committee oversight in fiscal year 2023 and will continue to facilitate member selection and coordination process in fiscal year 2024.
- **Draft strategic plan inclusive of the above, as well as the following:**
  - **Development of a standard recruiting process:** Have reviewed the recruiting policies and created clear action steps for consistent/compliant practice.
  - **Development of consistent compensation management practices:** HR will work with Finance to eliminate burdensome/ineffective practices, including eliminating ½-step pay adjustments.
  - **Evaluate and update the review process to meet best practices.** Currently reviewing both established and less traditional review practices.

## PERFORMANCE MEASURES

The following performance measures for the HR operation specifically and HR-related measures organization-wide will help make improved management decisions as well as communicate our efficiency and effectiveness internally and externally:

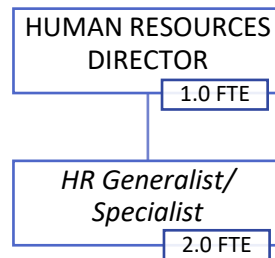
- Length of time to fill various positions
- Employee retention/turnover rate
- Cost of HR services per employee
- Increased EEO compliance training County-wide
- Increased leave compliance training for FMLA, OFLA, and OPL

## PERSONNEL

POSITION	2021	2022	2023	2024	2024	2024
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED
Human Resources Director	1.00	1.00	1.00	1.00	1.00	1.00
Benefits Administrator *	1.00	1.00	-	-	-	-
Payroll/Benefits Administrator *	-	-	0.50	-	-	-
HR Generalist/Specialist	-	1.00	1.00	2.00	2.00	2.00
Temporary Help	-	-	0.25	-	-	-
<b>Total</b>	<b>2.00</b>	<b>3.00</b>	<b>2.75</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

\* Position restructured to include Payroll, FTE budgeted in Finance starting FY24

## ORGANIZATIONAL CHART



## BUDGET (AMOUNTS IN THOUSANDS)

Appropriation	2021	2022	2023 ADJ	2023 YE	2024	2024	2024
	ACTUALS	ACTUALS	BUDGET	ESTIMATE	PROPOSED	APPROVED	ADOPTED
Personnel	\$ 237	\$ 248	\$ 265	\$ 280	\$ 357	\$ 357	\$ 357
Materials & Services	126	185	325	215	230	231	231
Capital Outlay	-	-	150	-	150	150	150
Transfers	-	-	-	-	1	-	-
<b>Human Resources</b>	<b>362</b>	<b>433</b>	<b>740</b>	<b>495</b>	<b>738</b>	<b>738</b>	<b>738</b>

*Slight differences due to rounding*

## General Fund | Information Technology (IT)

### MISSION

The Information Technology department promotes and supports the County's effective use of Information Technology to improve and further the county operations, goals, and objectives.

GIS, a component of the IT department, supports and empowers emergency personnel, County departments, cooperative partners and the public by leveraging the latest mapping technologies and providing pertinent data to its many users in a variety of formats.

### SUMMARY

Information Technology manages the distribution, setup, configuration, security and maintenance of communications and applications through its network of roughly 90 networking devices, 250 workstations, 60 servers, and 250 users.

This department maintains the infrastructure that is utilized by its many users, as well as creating and providing data to be consumed through a variety of different applications.

Within IT, GIS is responsible for maintaining and providing vital layers used by our local 911 dispatchers and emergency personnel. In return the department receives grant funding to help cover the time spent by department personnel.

### REVENUE

IT recovers the majority of its costs through internal service charges to user departments. Fees for IT services are calculated per computer device and per phone. Fees for GIS services are based on user demand for services. The IT Strategic Road Map developed in fiscal year 2023 is providing guidance for the use of \$1.5 million of ARPA funding committed to IT upgrades. Approximately \$650,000 of these resources will offset 2.0 FTE of new personnel and capital outlay for network upgrades in fiscal year 2024. Another

\$450,000 of these ARPA resources are being used in Finance and HR for modernizing the County's enterprise resource planning (ERP) system and human resources information system (HRIS).

### APPROPRIATIONS

The total IT budget for fiscal year 2024 is \$2,231,000, up \$861,000 from prior year. \$650,000 is covered by ARPA funding for strategic investment in IT. The other increases are due to cost-of-living adjustments and step increases for personnel, as well as rising costs across the board for annual software renewals, replacement costs for computers and other related equipment.

### DEPARTMENT WORK PLAN

- Implement Strategic Road Map
- Infrastructure for Justice Center
- Replace computers timely
- Develop strategic plan inclusive of
  - Use of framework included in Road Map
  - Organization wide training
  - Succession planning
  - IT staff training

The IT department continues its efforts to keep up with technology so users can use it effectively. Following our Strategic Road Map and keeping it up to date as things are changed and improved will help facilitate our efforts.

Besides the day-to-day business and user support, devices, addressing, mapping, and special projects, the department will need to stay apprised of the Justice Center timeline for fiber/network connection and configuration.

We are moving towards having all computers replaced on a 4-year cycle, trending to a majority of laptops with docks but also desktops where they seem a better fit.

Upgrading the network architecture will be important County-wide. We are leaning towards a mostly cloud based setup wherever practical. But also, the devices that provide physical connectivity (switches, firewalls etc.) should be upgraded as the building remodels take place.

There will be a lot of changes ahead as the more specialized positions are filled as recommended in the IT Road Map. This will provide for improved workflow and improvements in Application and Database management as well as continued security and confidentiality improvements. Better reporting will help keep things moving ahead.

The IT office currently has cyber security training for all users, and this will continue. We will implement training for users to modify their own department webpage on the County website. These users will be selected by the department head.

Also, there is generally training available online for many of the apps that are currently used. This will be good to gather the 'good' links together and make available to interested users. Things like the Microsoft products is used by everyone to varying degrees.

We currently are using a company for IT online training which offers training on a multitude of

apps. GIS takes a lot of training from ESRI online and at conferences. IT users have set aside time to train/study during the work week.

Department staff are in the process of documenting procedures and tips as well as contacts and expiring dates needed for installs, upgrades run across and use. Our staff will be well versed in all the tools and apps we use to assist others and minimize issues.

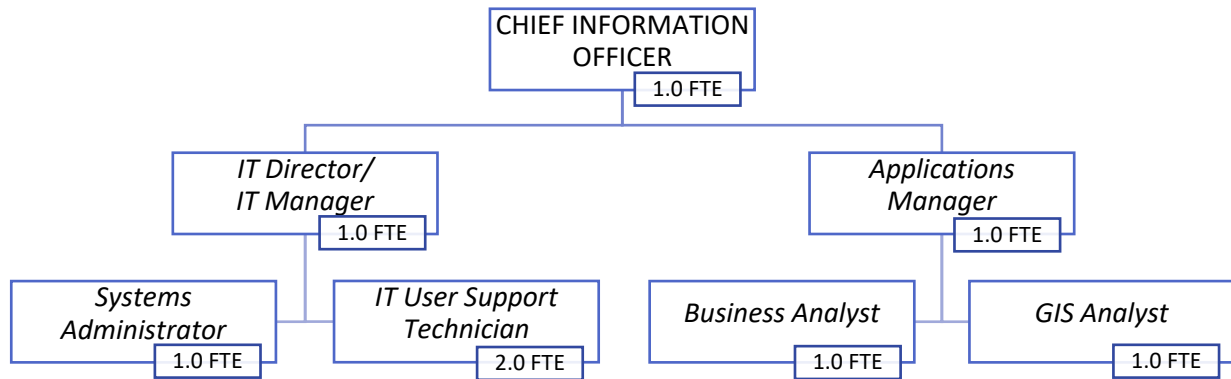
### PERFORMANCE MEASURES

- Helpdesk responsiveness
- Network security – regularly checking scans and other diagnostics with target decreasing trend for vulnerabilities by count and security
- Customer satisfaction with GIS addressing; target for turnaround within 2 business days
- ArcGIS Enterprise Reliability – monitor how consistently web services are available to end users

### PERSONNEL

POSITION	2021 ACTUALS	2022 ACTUALS	2023 BUDGET	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
Chief Information Officer	-	-	-	1.00	1.00	1.00
IT Director	1.00	1.00	1.00	0.25	0.25	0.25
IT Manager				0.75	0.75	0.75
Applications Manager				1.00	1.00	1.00
GIS Manager	1.00	1.00	1.00	-	-	-
Business Analyst				1.00	1.00	1.00
Systems Administrator	-	1.00	1.00	1.00	1.00	1.00
GIS Analyst	1.00	1.00	1.00	1.00	1.00	1.00
IT User Support Technician	2.00	2.00	2.00	2.00	2.00	2.00
<b>Total</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

## ORGANIZATIONAL CHART



## BUDGET (AMOUNTS IN THOUSANDS)

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Appropriation</b>							
Personnel	\$ 435	\$ 442	\$ 445	\$ 445	\$ 925	\$ 925	\$ 925
Materials & Services	764	578	892	860	972	974	974
Capital Outlay	55	-	32	32	332	332	332
Transfers	(36)	-	-	-	2	-	-
<b>IT/GIS</b>	<b>1,218</b>	<b>1,020</b>	<b>1,370</b>	<b>1,337</b>	<b>2,231</b>	<b>2,231</b>	<b>2,231</b>

*Slight differences due to rounding*

*Note: In prior years IT and GIS have been appropriated separately but are combined into a single department appropriation starting in fiscal year 2024. Prior year actuals and current year budget and estimates are combined in the table above to simplify comparability from year to year.*

## General Fund | Juvenile Department

### MISSION

*“We don’t just work here.... we’re here to make a difference.”*

### SUMMARY

The Crook County Juvenile Department provides prevention, assessment, counseling, behavior interventions, probation supervision, detention and detention programs for youth through age 17 (although jurisdiction can extend until age 21), referred by law enforcement, schools, parents and/or guardians, or citizens because of criminal behavior. Juvenile Court Counselors and Prevention Counselors work closely with youth, families, and community partners to make appropriate referrals for services to support youth in the community.

In its Prevention Program (Level 7), the Crook County Juvenile Department also provides intervention at the front end of the system to youth who are truant, beyond control of their parents, and have runaway behavior. Statistics show that these youths do not further escalate into the formal court system. Through this program, we offer truancy interventions, which include transportation, school meetings, community partner referrals. In addition we offer a parenting class (Staying Connected to Your Teens) and a facilitated discussion group for youth called Girls’ Circle. Both are taught from an established curriculum and are best practice/ evidence based.

**Mandated Services.** Oregon counties are mandated to appoint Juvenile Court counselors (probation officers) and directors to:

- Make or cause to be made an investigation of every child, ward, youth or youth offender brought before the court and report fully thereon to the court.

- Be present in court to represent the interests of the child, ward, youth or youth offender when the case is called.
- Furnish all information and assistance as the court requires.
- Take charge of youth offenders as directed by the court as set forth in ORS 419A.010 and 419A.012.
- Any director or counselor has the power of a peace officer as to any child, ward, youth or youth offender.
- When the youth is taken into custody, the Juvenile Department shall make the release plan for the youth including detaining the youth in a locked facility.
- Supervise youth who are on probation or referred for a violation or an act which constitutes the youth being beyond parental control. This includes assisting the youth in the compliance with the Court Order and developing out of home placement when necessary.

### REVENUE

The Juvenile Department is funded primarily from the general sources, with some funds coming from the Department of Education and Oregon Youth Authority.

### APPROPRIATIONS

Approximately two-thirds of the fiscal year 2024 budget is allocated to personnel. Materials and services budget is primarily for detention, medical for youth, and staff training. Budgeted capital outlay is to purchase a replacement vehicle for youth transport.



## DEPARTMENT WORK PLAN

- Number of mental health youth entering system and bed capacity
- Decreased number of treatment beds available to youth
- State-mandated automatic expunctions for all misdemeanors
- Dependable vehicles
- Funding for detention and psych exams/ curriculum for groups and parents

The Juvenile Department continues to see an increase in youth with acute mental health needs and a lack of resources to address the needs of this population. Staff members are filling the gap with longer meetings and more frequent contacts with youth and their families. Youth that would be sent to residential treatment are having to stay in the community and the supervision needs are extensive. Across the state there has been a decrease in residential beds by at least 30% and Oregon Youth Authority believes this number will increase in the coming months.

At last count we had 27 youth that have either been hospitalized or visited the emergency

department for mental health needs in the last six months, not including those who received crisis intervention through their mental health provider. Because these youth are having to be served in the community, we see an increase in our detention usage due to probation violations to address behaviors that put the community at risk (daily detention rate is \$180). In order to serve these youth, we are often court-ordered to seek mental health/psychological evaluations at an average cost of \$3,500 per evaluation.

Juvenile staff meets families in their homes and in the community. We frequently transport youth and families to assist them in making court-ordered appointments. We do home visits in remote areas and transport youth to and from detention facilities as far away as The Dalles, sometimes in the middle of the night. We purchased a new van in fiscal year 2023, and have budgeted a replacement community vehicle in fiscal year 2024.

## PERFORMANCE MEASURES

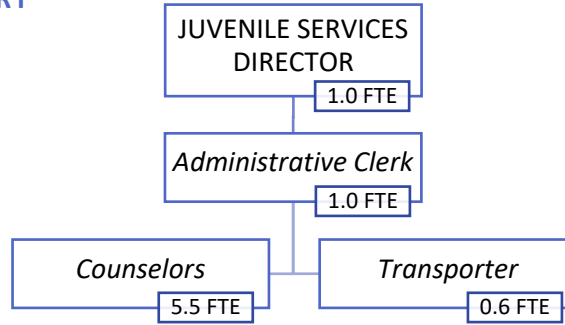
- Improvement in recidivism rates
- Number of community service hours

## PERSONNEL

POSITION	2021	2022	2023	2024	2024	2024
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED
Juvenile Services Director	1.00	1.00	1.25	1.00	1.00	1.00
Juvenile Counselors	5.80	6.30	5.50	5.50	5.50	5.50
Administrative Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Juvenile Transporter	1.00	0.60	0.60	0.60	0.60	0.60
Temporary Help	-	0.35	0.35	0.04	0.04	0.04
<b>Total</b>	<b>8.80</b>	<b>9.25</b>	<b>8.70</b>	<b>8.14</b>	<b>8.14</b>	<b>8.14</b>



**ORGANIZATIONAL CHART**



**BUDGET (AMOUNTS IN THOUSANDS)**

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Appropriation</b>							
Personnel	\$ 641	\$ 687	\$ 805	\$ 796	\$ 768	\$ 768	\$ 768
Materials & Services	218	225	322	302	336	337	337
Capital Outlay	-	-	25	20	53	53	53
Transfers	-	-	-	-	1	-	-
<b>Juvenile</b>	<b>858</b>	<b>912</b>	<b>1,151</b>	<b>1,118</b>	<b>1,158</b>	<b>1,158</b>	<b>1,158</b>

*Slight differences due to rounding*

## General Fund | Legal Counsel

### SUMMARY

The Office of Legal Counsel provides legal services to the County Court, County departments, commissions, and to individual employees when required by the Oregon Tort Claims Act or other operative law. The Office of Legal Counsel has an attorney-client relationship with the County. Legal Counsel is appointed by the County Court.

The office's legal services include representing the County in a variety of areas including tort claims, personnel actions and discrimination claims, labor matters, land use and planning appeals, public record matters, code enforcement, constitutional challenges, foreclosure and lien actions, nuisance abatement, real property matters, worker's compensation, and public contracting regulations. Legal services also include reviewing contracts, agreements, ordinances, policies, and other County actions.

### REVENUE

The department recovers most of its costs from all County operations through internal service fees. This cost allocation methodology facilitates departments to engage County Counsel early, reducing the potential for litigation and additional legal costs.

### APPROPRIATIONS

Of the \$571,000 budget for fiscal year 2024, the majority is allocated to personnel. The materials and services budget is for the legal research database, copier lease, and general office supplies.

### DEPARTMENT WORKPLAN

- Facilitate transition to County Administrator
- Develop and present training as requested
- Offload the following non-legal functions
  - Fees and charges to Finance
  - Compensation committee to Human Resources
- Collaborate with Court, Administrator role, and directors to find solutions to offload and or update processes and practices of other non-legal functions
  - Property management
  - Purchasing
  - Public information requests
  - Other non-legal work activities that
- Transition to exclusively provide legal services and related training

For the forthcoming budget year, the County Counsel's Office will be placing emphasis on providing staff trainings and in addressing the County's stated interest in transitioning to the new Administrator management system for County personnel. Possible staff training topics include government ethics, public contracting, or public records law.

Other departments, such as the Finance and Human Resources offices, have accepted the implementation of certain activities which had heretofore been tasks undertaken by the legal department staff. The County may decide that other tasks may be similarly transitioned to other departments, after engaging those departments and after each is provided appropriate training on how to implement such tasks. Among the possibilities to be discussed are property management, purchasing, and management of routine public records requests.

The County has announced that transition to a new Administrator management system is a process that will invite experimentation and refinement, requiring flexibility and the willingness to explore possibilities which may end up being unproductive. It is anticipated that this will involve the adoption and rescission of several policy documents, leading to an expected recruitment for a County Administrator.

## PERFORMANCE MEASURES

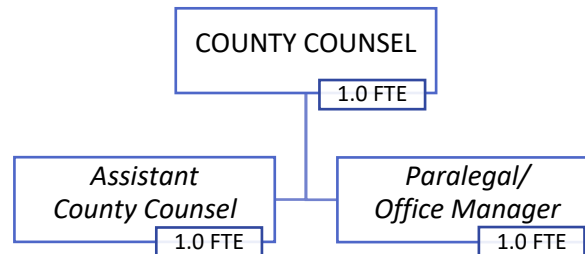
- Increase routine operations training for County staff to improve knowledge of important areas of public duties
- Proactively reduce the amount of time spent “getting up to speed” on a topic by cross-training staff on legal subject matters

## PERSONNEL

POSITION	2021	2022	2023	2024	2024	2024
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED
County Counsel	1.00	1.00	1.00	1.00	1.00	1.00
Assistant County Counsel	1.00	1.00	1.00	1.00	1.00	1.00
Paralegal/Office Manager	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

## ORGANIZATIONAL CHART

The department’s small size means that most of our work is conducted in a collaborative environment. The ultimate responsibility for the management of the office falls upon the County Counsel position. The Office Manager/Legal Assistant and Assistant County Counsel are lateral for most purposes. In the absence of the County Counsel, or when the County Counsel is conflicted under the Rules of Professional Conduct, the Assistant County Counsel will fill the role of County Counsel pursuant to ORS 236.220.



## BUDGET (AMOUNTS IN THOUSANDS)

Appropriation	2021	2022	2023 ADJ	2023 YE	2024	2024	2024
	ACTUALS	ACTUALS	BUDGET	ESTIMATE	PROPOSED	APPROVED	ADOPTED
Personnel	\$ 343	\$ 392	\$ 416	\$ 416	\$ 452	\$ 452	\$ 452
Materials & Services	107	74	110	109	118	119	119
Transfers	-	-	-	-	1	-	-
<b>Legal Counsel</b>	<b>450</b>	<b>466</b>	<b>526</b>	<b>525</b>	<b>571</b>	<b>571</b>	<b>571</b>

*Slight differences due to rounding*

## General Fund | Natural Resources



### SUMMARY

In 2017, Crook County adopted a Natural Resource Policy. It is the purpose of the Crook County Natural Resources Policy to set forth the positions of Crook County in regard to the use of and access to natural resources located on public and federal land.

In compliance with the Federal Land Policy and Management Act, the National Environmental Policy Act, and the National Forest Management Act, it is the Crook County Court's priority to engage in coordination with federal and, in certain circumstances, with state agencies, to provide for the health, safety, and welfare of its citizens through the appropriate management of all federal natural resources within Crook County.

### PERSONNEL

POSITION	2021 ACTUALS	2022 ACTUALS	2023 BUDGET	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
Natural Resources Manager	0.50	0.50	0.50	0.50	0.50	0.50

### BUDGET (AMOUNTS IN THOUSANDS)

Appropriation	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
Personnel	\$ 43	\$ 49	\$ 45	\$ 50	\$ 49	\$ 49	\$ 49
Materials & Services	9	8	11	7	12	12	12
<b>Natural Resources</b>	<b>52</b>	<b>56</b>	<b>56</b>	<b>57</b>	<b>61</b>	<b>61</b>	<b>61</b>

*Slight differences due to rounding*

In June 2018, the County Court hired a coordinator to serve as the liaison between the County and the federal land management agencies. In November 2018, the Court appointed an eleven (11) member advisory committee to assist the coordinator with recommendations regarding the coordinated management of federal and state lands that impact Crook County's sphere of influence and other natural resource issues throughout the County.

This committee meets monthly to address current natural resource issues within the County. The program deals with real-time natural resource issues associated with public land management within the County's boundaries. It also addresses natural issues (water, solar, recreation, forestry/agricultural, etc.) across all land ownerships when the Court asks for a review.

### DEPARTMENT WORKPLAN

- Prepare a strategic plan

### PERFORMANCE MEASURES

- Timely response to natural resource issues

## General Fund | Non-Departmental

### SUMMARY

This function accounts for the funding of outside agencies and discretionary General Fund transfers to County funds.

### REVENUE

New in fiscal year 2024 is a reallocation of tax revenue to create more sustainable funding for tax-supported funds and diversify funding sources for the Sheriff's Office Fund. See pages 55 and 56 of full details of this reallocation.

In fiscal year 2024, the General Fund will be allocated 26.9% of the property taxes (\$1.0438 per \$1,000), an increase from 22.1%. All other taxes (such as alcohol tax, transient room tax, and other payments in lieu of taxes such as those coming from the data centers and solar projects), along with federal PILT and the one-time federal Local Assistance and Tribal Consistency Fund (LATCF) revenue will be shared between the General Fund (42.3%) and the Sheriff's Office Fund (57.7%).

Major revenue sources include taxes of \$4.656 million (\$2.797 million from property taxes, \$1.787 million from in lieu of tax payments and \$72,000 from transient room taxes) and intergovernmental revenue of \$1.845 million (including \$1.078 million from federal PILT, \$0.58 million one-time LATCF funds, and \$187,000 of state-shared and local revenues). Other revenue sources include transfers of \$311,000 (\$300,000 reimbursement from Video Lottery Fund and \$11,000 interest earnings carryover from the Mental Health Fund), licenses, permits & fees (\$105,000), miscellaneous (\$160,000) and interest income (\$150,000).

Federal and state funds totaling \$6.240 million from the American Rescue Plan Act (ARPA) were received in fiscal years 2022 and 2023. Using the modified accrual basis of accounting, the

revenue is recognized when the funds are spent. These revenues are recognized in the fund where the expenditure occurs (not limited to General Fund). A schedule of ARPA revenue and planned spending is provided on the next page.

### APPROPRIATIONS

Operating appropriation of \$309,000 includes budget for both personnel and materials and services. Personnel budget of \$112,000 covers the personnel expense of the Watershed Council Coordinator. By contractual arrangement, the Watershed Council reimburses Crook County for direct salary expenses and the County covers the associated fringe benefit payroll expenses. Materials and services of \$197,000 include funds for outside agencies; Soil & Water Conservation District (\$25,000), Crook County Foundation (\$5,000), City of Prineville for Plaza maintenance (\$10,000), USDA – Animal Control (\$54,000), Mediation (\$20,000), Watershed Council (\$47,000), and Humane Society of Ochocos (\$36,000). All amounts are similar to prior year actual or budgeted amounts.

Separate from operations are appropriations for special payments and transfers. Special payments include pass-throughs of data center PILOT to the City of Prineville and Fire District (\$922,000). Transfers include operating transfers to the Health and Human Services Fund (\$500,000), Fairgrounds Fund (\$250,000), Veterans Services Fund (\$161,000), and new Risk Management Fund (\$150,000).

### CHANGES FROM PREVIOUS YEAR

- The Crooked River Watershed Fund (Fund 609) is being closed and the activity is moved into this function.
- One-time special payment of \$9.4 million from ODOT to the City of Prineville flowed through this function in fiscal year 2023.

## AMERICAN RESCUE PLAN ACT (ARPA)

A schedule of ARPA revenue and planned spending is provided on the next page.

Of the \$1.5 million allocated to the Sheriff's Office, \$180,000 remaining in fiscal year 2024 is to purchase and upfit vehicles for the Jail. Of the \$1.5 million allocated to Information Technology (IT), \$1.1 million is appropriated in fiscal year 2024 to implement the new enterprise resource planning (ERP) software and human resources information system (HRIS), as well as hire key new positions in the IT department and start network upgrades as

called for in the Technology Strategic Road Map. Cost-of-living adjustment increases to employee wages at the same rate as the Consumer Price Index (CPI) and the administrative operating costs associated with managing the Justice Center and Courthouse capital projects will be covered by \$1.045 million of ARPA funds. The remaining balance of \$350,000 will be used for information technology in fiscal year 2025.

The ARPA funding is spent in many departments and funds, therefore project accounting will be used to account for the funds for reporting purposes.

### ARPA Funding

(Amounts in thousands)

	FY 2022	FY 2023	FY 2024	FY 2025+	Total
Beginning Balance	\$ -	\$1,539	\$2,675	\$ 350	\$ -
Federal revenue	2,370	2,370			4,740
State revenue		1,500			1,500
<b>Total Resource</b>	<b>\$2,370</b>	<b>\$5,409</b>	<b>\$2,675</b>	<b>\$ 350</b>	<b>\$6,240</b>
<b>Spending</b>					
Sheriff – compensation, vehicles	\$ 383	\$937	\$180		\$1,500
Facilities	138	362			500
Information Technology		50	1,100	350	1,500
Justice Center management		200	530		730
Fairgrounds		300			300
Museum	25				25
Compensation – tax funds	285	185	515		985
City – joint road project		500			500
Irrigation District		200			200
<b>Total</b>	<b>\$ 831</b>	<b>\$2,734</b>	<b>\$2,325</b>	<b>\$ 350</b>	<b>\$6,240</b>
Ending Balance	\$1,539	\$2,675	\$ 350	\$ -	

*Slight differences due to rounding*

## PERSONNEL

POSITION	2021 ACTUALS	2022 ACTUALS	2023 BUDGET	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
Watershed Council Coordinator	1.00	1.00	1.00	1.00	1.00	1.00

*Note: In years prior to fiscal year 2024, this FTE was budgeted in the Crooked River Watershed Fund. Prior year actuals and current year budget are combined in the table above to simplify comparability from year to year.*

## BUDGET (AMOUNTS IN THOUSANDS)

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Appropriation</b>							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ 112	\$ 112	\$ 112
Materials & Services	1,434	337	235	245	197	197	197
<b>Non Departmental</b>	<b>1,434</b>	<b>337</b>	<b>235</b>	<b>245</b>	<b>309</b>	<b>309</b>	<b>309</b>
Special Payment	620	706	10,846	11,004	922	922	922
Transfers	3,002	1,750	2,164	1,159	1,061	1,061	1,061
<b>Total</b>	<b>5,056</b>	<b>2,792</b>	<b>13,245</b>	<b>12,408</b>	<b>2,292</b>	<b>2,292</b>	<b>2,292</b>

*Slight differences due to rounding*

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## Road Fund



### MISSION

The Crook County Road Department will strive to keep the County-maintained roads safe and passable at all times of the year and in all weather conditions.

### SUMMARY

The Road Department is responsible for building and maintenance of Crook County-maintained roads. Many other county roads exist that are not maintained by the County but are established as local access roads.

Crook County Road Department has 472 miles of road to maintain, as well as 111 bridges, 1,676 culverts, 2,634 signs, and 5 railroad crossings. Approximately 230 miles of these roads are paved, and 242 miles are gravel. The Road Department generally blades the gravel roads in the spring and in the fall. Our paved roads are maintained using a pavement management system and are generally chip-sealed at least every seven years and overlaid as needed.

Pavement management is a combination of management software and boots on the ground. We use a “best first” system of management because if we keep our good roads in good repair it costs much less to keep them good. Our bad roads will be bad and will

cost essentially the same to repair. Keeping a good road in repair cost approximately \$1 to \$5 a square foot to maintain. A road in bad shape costs about \$20 a square foot to repair. The pavement management system grades roads on a 0-100 scale with a goal of keeping roads at 70 or above. This year the Pavement Condition Index is at 83 overall which is in the 90th percentile for the State.

### RESOURCES

The Crook County Road Department relies on two major funding sources. One is fuel tax paid to the County based on the number of vehicles registered in the County. The second major source historically has been through forest receipts, known as Rural Schools (SRS) funding. In fiscal year 2023 the County created the Road Agency to receive the SRS dollars. The Agency will transfer the dollars to the Road Fund.

### APPROPRIATIONS

The fiscal year 2024 budget includes just over \$2 million for personnel, \$3.1 million for materials and services, and just over \$300,000 for capital outlay to replace vehicles and equipment. Appropriation of \$150,000 for transfers includes a transfer to the Capital Projects Fund for a feasibility study of the Juniper Canyon ingress/egress.

Of the total budgeted reserve of \$14.4 million, \$1 million is appropriated as contingency and the remainder will be held in reserve for future expenditure.

**Road Maintenance.** The biggest expenditure is the maintenance of our roads. The fiscal year 2024 budget plans for \$875,000 for chip seals and base rock crushing, as well as \$550,000 for asphalt to patch and overlay County-maintained roads.

**Snow Removal.** An estimated \$100,000 per year in man hours and sanding is spent on snow removal. \$150,000 is budgeted in contract services and de-icing materials.

**Fuel.** \$200,000 is budgeted for fuel.

#### DEPARTMENT WORK PLAN

- Evaluate options to address Juniper Canyon ingress/egress
  - Secure approval of improvements and financial plan
- Develop strategic plan inclusive of
  - Operating plan
  - Staffing plan
  - Succession plan
  - Develop detailed capital improvement plan (CIP)
    - Specific sections, miles, etc. for each project
      - Coordination with GIS to generate map(s)
        - Overlays
        - Chip Seal
        - Complete reconstructions, if applicable
      - Powell Butte Highway
      - Sharp Road
      - Johnson Creek

- Identify and/or update annual costs to maintain County road system at or above target Pavement Condition Index (PCI)
- Cost evaluation full life costing overlay to chip seal to complete reconstruction (in partnership with Finance)
- Updated Transportation System Plan 2024 (Community Development lead)
- Transportation System Development Charge (SDC) study 2024 (Finance lead)
- Possible Transportation Utility Fee, Registration Fee or other revenue supplements (Finance lead)

#### PLANNED PROJECTS

For fiscal year 2024, the Road Department plans improvements to the following roads:

- Powell Butte South, chipseal
- Barnes Butte, estimated 2.1 miles overlay

Proposed improvements for overlay or chipseal in the future (date not assigned):

- Sharp Road
- Johnson Creek Road
- Powell Butte Highway, estimated 8 miles overlay

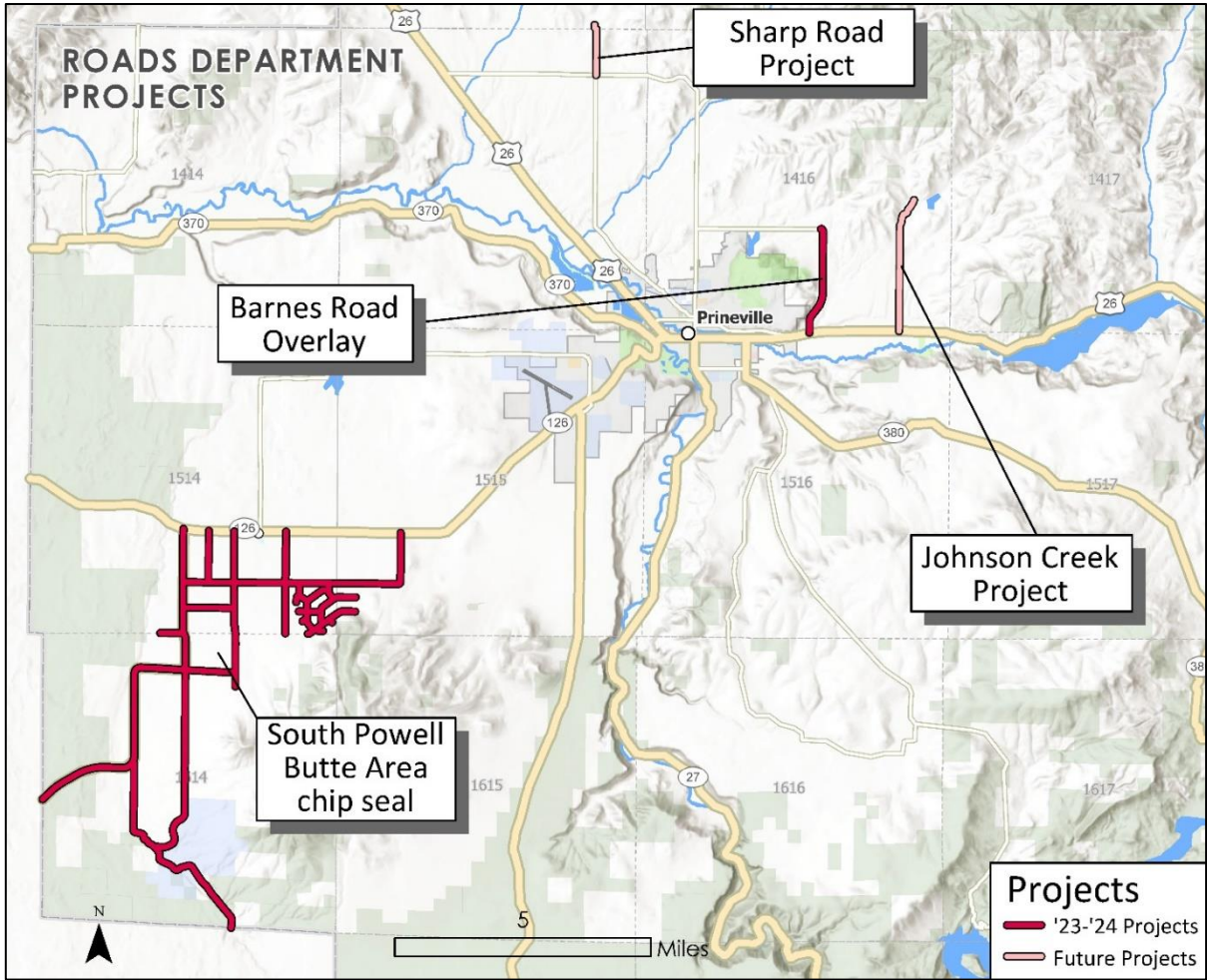
#### EQUIPMENT REPLACEMENT

- Loader \$200,000
- Plow \$22,000
- Sander \$30,000
- Truck\* \$52,000

*\*Ordered in 2022, delivery likely in fiscal year 2024*

#### PERFORMANCE MEASURES

- Maintain all County roads at an average pavement condition index of 70 or above
- Timely snow removal



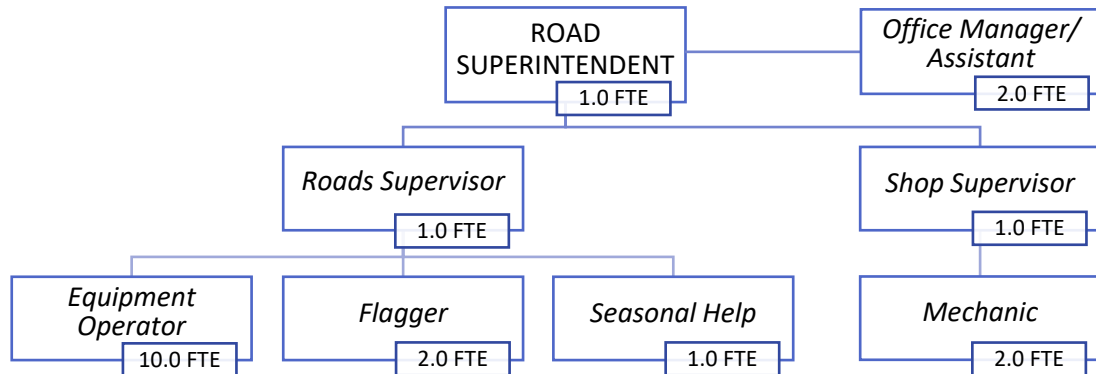
## PERSONNEL

The Road Department is under the leadership of a new Road Superintendent in fiscal year 2024 due to retirement of the Roadmaster in fiscal

POSITION	2021 ACTUALS	2022 ACTUALS	2023 BUDGET	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
Roadmaster	1.00	1.00	1.00	-	-	-
Road Superintendent	-	-	-	1.00	1.00	1.00
Roads Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Shop Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Mechanic	2.00	2.00	2.00	2.00	2.00	2.00
Driver/Equipment Operator	10.00	10.00	10.00	10.00	10.00	10.00
Flagger	2.00	2.00	2.00	2.00	2.00	2.00
Office Manager / Office Assistant	1.80	1.80	2.00	2.00	2.00	2.00
Temporary/Seasonal Help	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>19.80</b>	<b>19.80</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>

year 2023. The department anticipates six to eight more retirements in the next 2 to 4 years.

## ORGANIZATIONAL CHART



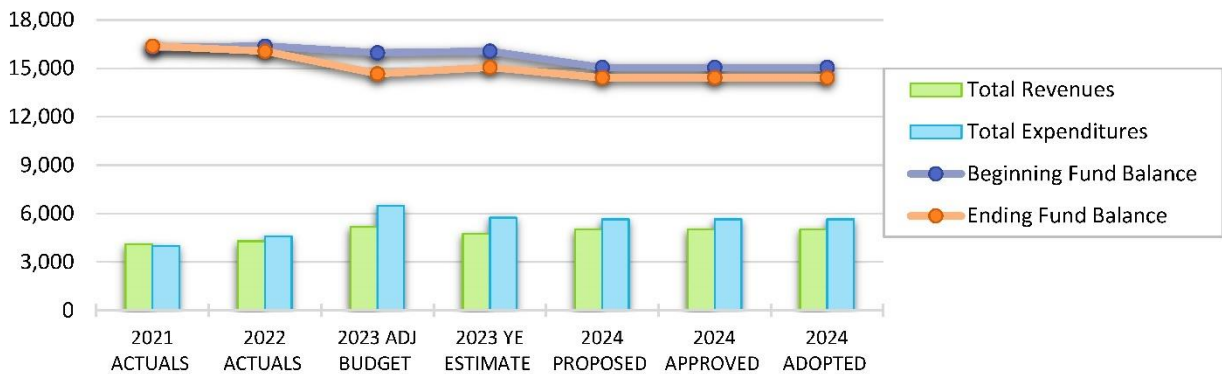


## BUDGET (AMOUNTS IN THOUSANDS)

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 16,283	\$ 16,379	\$ 15,970	\$ 16,063	\$ 15,050	\$ 15,050	\$ 15,050
<b>Revenue</b>							
Intergovernmental	3,781	3,963	4,997	4,350	4,459	4,459	4,459
Transfers and Interfund	105	-	-	-	-	-	-
Licenses, Permits & Fees	25	31	21	21	21	21	21
Charges for Services	24	213	6	49	36	36	36
Miscellaneous	147	83	150	313	500	500	500
<b>Total Revenue</b>	<b>4,083</b>	<b>4,290</b>	<b>5,174</b>	<b>4,733</b>	<b>5,016</b>	<b>5,016</b>	<b>5,016</b>
<b>Total Resources</b>	<b>20,366</b>	<b>20,669</b>	<b>21,144</b>	<b>20,796</b>	<b>20,066</b>	<b>20,066</b>	<b>20,066</b>
<b>Requirements</b>							
<b>Appropriation</b>							
Personnel	\$ 1,731	\$ 1,830	\$ 1,902	\$ 1,911	\$ 2,066	\$ 2,066	\$ 2,066
Materials & Services	2,063	2,519	3,187	2,528	3,127	3,132	3,132
Capital Outlay	193	257	1,405	1,307	305	305	305
Transfers	-	-	-	-	155	150	150
Contingency	-	-	931	-	1,000	1,000	1,000
<b>Total Appropriation</b>	<b>3,987</b>	<b>4,606</b>	<b>7,425</b>	<b>5,746</b>	<b>6,653</b>	<b>6,653</b>	<b>6,653</b>
<b>Other Requirements</b>							
Reserved for Future Expenditure	-	-	13,719	-	13,413	13,413	13,413
<b>Total Requirements</b>	<b>\$ 3,987</b>	<b>\$ 4,606</b>	<b>\$ 21,144</b>	<b>\$ 5,746</b>	<b>\$ 20,066</b>	<b>\$ 20,066</b>	<b>\$ 20,066</b>

Slight differences due to rounding

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



## FIVE-YEAR FORECAST (AMOUNTS IN THOUSANDS)

Although this fund is well within fiscal policy regarding the minimum net working capital requirement, maintaining operations at historical status quo continues to spend down fund balance. Historical reduction for the past 10 years has averaged \$500,000 per year, and the forecast demonstrates an average reduction in fund balance of \$745,000 per year.

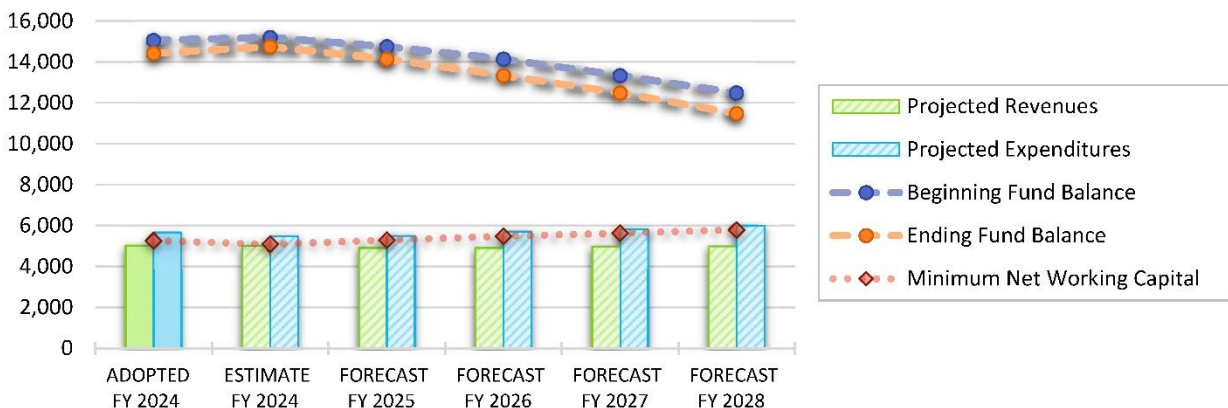
Department leadership is working on a plan to restructure operations in a more sustainable

way, including seeking additional revenue and reviewing timing intervals for both road maintenance and equipment replacement. Personnel in fiscal year 2024 is estimated to increase by 0.35 FTE with the additional oversight of a Public Works Director shared by several departments.

See page 190 for more information on the forecasting process and assumptions used to calculate projections.

	ADOPTED FY 2024	ESTIMATE FY 2024	FORECAST FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028
<b>Beginning Fund Balance</b>	\$ 15,050	\$ 15,200	\$ 14,740	\$ 14,144	\$ 13,334	\$ 12,483
<b>Revenue</b>	5,016	5,016	4,897	4,898	4,969	4,978
<b>Total Resources</b>	20,066	20,216	19,637	19,042	18,303	17,460
<b>Expenditures</b>						
Personnel	\$ 2,066	\$ 2,015	\$ 2,151	\$ 2,259	\$ 2,353	\$ 2,451
Materials & Services	3,132	3,007	3,097	3,159	3,222	3,286
Capital Outlay	305	305	245	290	245	250
Transfers	150	150	-	-	-	-
<b>Total Expenditures</b>	5,653	5,476	5,493	5,708	5,820	5,988
<b>ENDING FUND BALANCE</b>	\$ 14,413	\$ 14,740	\$ 14,144	\$ 13,334	\$ 12,483	\$ 11,473
Ratio Fund Balance to Expenditures	255%	269%	257%	234%	214%	192%
<b>FTE</b>	<b>20.0</b>	<b>20.35</b>	<b>20.35</b>	<b>20.35</b>	<b>20.35</b>	<b>20.35</b>

**ROAD FUND**  
**Projected Revenues and Expenditures | 2024-2028**  
*Amounts in thousands*



## Sheriff's Office Fund



### MISSION

The Sheriff's Office is the lead law enforcement agency in Crook County and dedicated to providing exemplary professional law enforcement services to the citizens of the county. The Sheriff's Office is led by the elected Sheriff, who has the statutory authority to organize the work of the Sheriff's Office and staff. The Sheriff is the chief executive officer and conservator of the peace of the county (ORS 206.010).

### SUMMARY

Chapter 206 of the Oregon Revised Statutes sets the standards required by law as to the duties of the Sheriff. The required, or mandated, duties of the Sheriff are to maintain a county jail and provide civil process service. Other duties the Sheriff's Office provides are Concealed Handgun License issuance (CHL), Sex Offender Registration, Warrants, Local Supervisory Authority, Dog License issuance for both city of Prineville and Crook County residents. And we also offer a fingerprinting service.

The Sheriff's Office provides a number of services to the citizens of Crook County. Law enforcement services provided include: patrol, criminal investigations, corrections (Jail), community corrections (Parole & Probation), civil services, and courthouse security.

In addition to these services the Sheriff's Office also provides the following services: BOR Patrol, Marine Patrol, Emergency Management, Search

and Rescue services, and citizen education services through our Sheriff's Citizens' Academy.

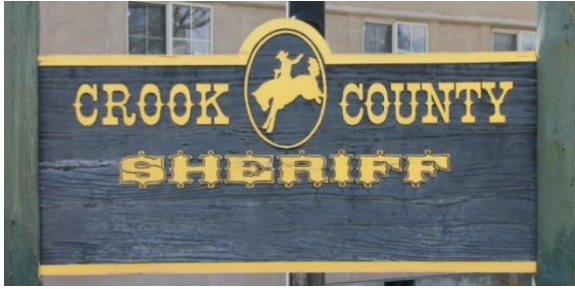
Crook County Sheriff's Office is responsible for all of the almost 3,000 square miles inside the County's borders. This includes 472 miles of county roads and approximately 275 miles of State Highway. Crook County has a population of approximately 26,141 with a 2.27% growth rate in the last year. Crook County has seen a growth rate of 27.17% since 2010 (2021 United States Census data).

### RESOURCES

Effective with fiscal year 2024 additional tax and related revenues received in the General Fund are allocated to the Sheriff's Office Fund. As noted earlier the allocation of these resources is 57.7%.

The updated property tax rate allocated to the Sheriff's Office is \$2.2331 per \$1,000 of assessed value. Data center and other enterprise zone related agreements that make payment in lieu of taxes are allocated 57.7% to the Sheriff's Office Fund, net of contractual payments to the City and Fire District. Transient Room Taxes and other state taxes received in the General Fund are allocated 57.7% to the Sheriff's Office.

A one-time revenue from the Federal Government of \$6.0 million, \$3.0 million received in fiscal year 2023 and another \$3.0 million scheduled, is allocated over four fiscal years. The Sheriff's Office is allocated 57.7% of these funds.



Total current year revenue for the Sheriff’s operations is \$13.427 million, an increase of approximately \$1.3 million over fiscal year 2023 budget. The new diversified allocation method provides additional resources and brings the Sheriff’s Office closer to sustainable funding. Incremental changes may be necessary in subsequent fiscal years.

### APPROPRIATIONS

Total appropriation for the Sheriff’s Office Fund is \$16.741 million for fiscal year 2024.

#### Sheriff’s Office

This division performs all administrative functions of the Office of Sheriff as well as our law enforcement and civil operations. Appropriation of \$6.126 million includes 29.65 FTE personnel requiring \$4.157 million (68%), materials and services of \$1.689 million (28%), and capital outlay of \$280,000 (4%) to finish the upfit of new vehicles purchased in fiscal year 2023.

#### Jail

The Jail Division of the Sheriff’s Office covers the operation of our jail. Appropriation of \$5.751 million includes 31.475 FTE personnel requiring \$4.094 million (71%), materials and services of \$1.477 million (26%), and capital outlay of \$180,000 (3%) to purchase and upfit a new jail transport vehicles ordered in fiscal year 2023.

#### Parole & Probation

Appropriation of \$2.171 million includes 7.875 FTE personnel requiring \$1.042 million (48%), materials and services of \$979,000 (45%), and capital outlay of \$150,000 (7%) to finish the upfit of new vehicles purchased in fiscal year 2023.

#### Emergency & Special Services

Appropriation of \$461,000 includes 3.35 FTE personnel requiring \$263,000 (57%), materials and services of \$150,000 (33%), and capital outlay of \$48,000 (10%).

The balance of \$2.232 million is appropriated in contingency.

### CHANGES FROM PREVIOUS YEAR

#### Staffing

Because the Patrol Division has been unable to cover shifts 24 hours per day every day, we are adding 3 patrol deputies in fiscal year 2024 (one to start in January 2024). Because of the added administrative burden of managing a larger staff, we are also adding 1 office manager.

The Jail Division restructured staffing during fiscal year 2023 to better fill shifts with a goal of eliminating the need for mandatory overtime of corrections deputies. An additional corrections deputy has been added and all control tech positions were converted to certified corrections deputies. We are working to fill these positions in fiscal year 2024. We are adding a warrants tech to start in the spring of 2024 when the Justice Center is scheduled to open. This full time position will be shared with Parole & Probation.

The Parole & Probation Division restructured the workcrew coordinator and workcrew tech positions into an office coordinator and mental health tech to better meet department and community needs. A vacant community corrections deputy position is not anticipated to





be filled until spring of 2024 when the Justice Center is scheduled to open, so budget has been adjusted accordingly. We are adding a warrants tech to start in the spring of 2024 when the Justice Center is scheduled to open. This full-time position will be shared with the Jail.

The Commander of the Emergency & Special Services Division retired in fiscal year 2023. The work will continue under an Emergency Services Manager in fiscal year 2024.

### Vehicles

Sheriff's Office purchased 13 new vehicles in fiscal year 2023 between the Patrol and Parole & Probation Divisions, and also received 5 donated vehicles from the City of Bend. These vehicles are in various stages of the upfit process, some to be completed in the final months of fiscal year 2023 and the rest to be completed in fiscal year 2024. These vehicles are replacing patrol vehicles that are way beyond patrol service life (many over 100,000 miles).

A new inmate transport van and another vehicle were ordered for the Jail in fiscal year 2023 but are currently not anticipated to be delivered until fiscal year 2024.

Our plan is to continue to purchase three patrol vehicles per year to keep the fleet current. Based on the purchases in fiscal year 2023, vehicle replacement is not needed in fiscal year 2024. We anticipate purchasing three vehicles in fiscal year 2025.



### DEPARTMENT WORK PLAN

- Finalize and phase in strategic plan
  - Jail
  - Patrol
- Plan and execute move to Justice Center
- Justice Center security staffing
- Recruiting, retention
- Training and time to the street
- Determine funding gap to fulfill strategic plan
  - Staffing
  - Fleet replacement funding plan
- Determine alternatives to address funding gap

The Crook County Sheriff's Office strategic plan for budget year 2024 is to hire additional staff in the jail to meet the required mandates of the state for the safe and effective operation of the facility. By moving the 6 Control Room Technical Deputies to Corrections Deputy positions, adding the 2 deputy positions from the 2023 budget plus one 1 additional new deputy position, we can reach the level of staff to meet that mandate. We will also need to add 1 support staff position due to the Sheriff Office staff will be moving out of the current location and into the Justice Center in 2024. Hiring these positions in the jail will allow us to move our Patrol Deputies back to the Patrol Division and provide more coverage to the County.

The approval to add 3 additional Patrol Deputy positions in fiscal year 2024 will allow the Patrol Division to have adequate coverage in the unincorporated area of the county. This is a step in the right direction and will allow for the ability to cover patrol shifts that have been drastically curtailed due to the staffing shortage in the jail. We will also need to add 1 support staff position to help with the increased workload in the office. In keeping in line with our strategic plan we will need to add an additional 2 Patrol Deputy positions and 1 Detective position in fiscal year 2025.

The Office of the Sheriff along with the Patrol Division and Evidence and Property will move into the new Justice Center during Spring/ Summer 2024. An issue with the move to the Justice Center is going to be what level of security that will be provided.

The Sheriff’s Office has projected a need for 7 additional staff to properly cover the security of the front entrance, all courtrooms and for transporting high-risk inmates to and from the jail. Currently there is no funding source available to cover the cost of hiring additional security staff, so without additional funding, the agency will not be able to provide more security personnel than it currently does.

An issue currently with hiring additional staff is the ability to attract and retain quality staff. We are in a market where other agencies pay higher salaries and have better benefits than Crook County and staff leave for better opportunities for their families elsewhere. It can take up to 18 months for a recruit deputy to be working on their own due to training requirements. It is predicted to be even longer due to the backlog at the Oregon Police Academy.

Thanks to the ARPA funds in fiscal year 2023, our fleet situation is stabilizing, however our plan calls for 3 new vehicles annually starting in the 2025 budget year.

We need to investigate alternative funding sources in order to meet the law enforcement demand of our citizens. It has been discussed about the potential of looking at a possible 5-year Law Enforcement levy sometime in the 2026 budget year.

## PERFORMANCE MEASURES

- Improve employee retention/reduce employee turnover
- Timely response to calls for service
- Manageable caseloads
- Maintain affordable cost per day per inmate

CALLS FOR SERVICE (CFS)		CASES TAKEN
2022	13,264	1,368
2021	14,255	1,414 (COVID)
2020	15,338	1,574 (COVID)
2019	14,609	1,682
2018	11,893	1,535
2017	12,572	1,663
2016	11,339	1,608
2015	8,082	1,469
2014	7,669	1,376

AVERAGE RESPONSE TIME
The Sheriff’s Deputies could travel 60+ miles to a call one time and two miles to the next call. To say an average response time is a half hour would not necessarily be accurate. The Sheriff’s Office estimates that for priority one calls like a domestic violence case, a twenty minute or under response time is about normal.

SHERIFF’S OFFICE CASE LOADS				
Year	# Calls	Resulting Cases	# of Deputies	Case per Deputy*
2020	15,338	1,574	16	98
2021	14,255	1,414	12	118
2022	13,264	1,368	14	98

\*The numbers are higher in 2021 for each patrol deputy because these numbers include the criminal and narcotics detective whose caseloads are much different. It also does not address FMLA leave, maintenance training, or field training which in 2021 we had several deputies that were in FTEP during the year.

JAIL STATS FROM 2022	
Highest # in custody at any given time	51 (Dec 15)
Lowest # in custody at any given time	24 (Feb 4)
Average # in custody daily	35
Cost per Day per Inmate	\$80 (soon to be \$120)
New crimes/ Pre-trial AICs	782
Sentenced AICs	102
Parole & Probation Sanctions	223
Lodge for other jurisdictions	83
In-custody medical costs	\$16,410

Our staffing includes the following:

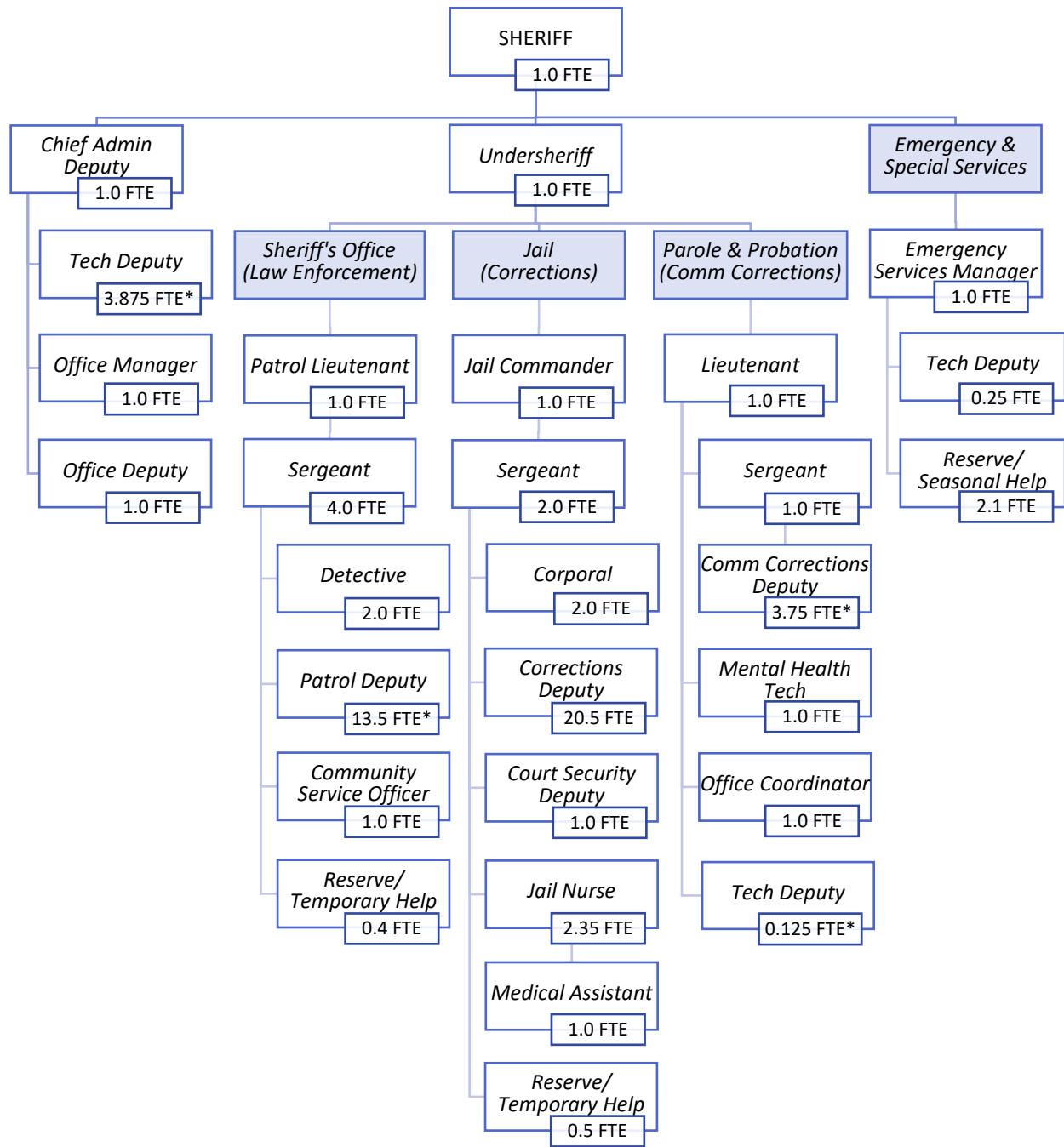
- Law Enforcement – All certified patrol staff including Sheriff and Undersheriff
- Corrections – All certified corrections staff including Jail Commander
- Community Corrections – All certified Parole & Probation staff including Director
- Administrative Support Staff – All other non-certified positions, including Emergency Management and Jail Nurses and Nurses Aid
- Part-Time/On-Call – All part-time/on-call staff; includes Court Security, Transport Tech, Work Crew, and extra help
- Seasonal Staff – All Seasonal staff; includes Marine and BOR staff

## PERSONNEL

POSITION	2021	2022	2023	2024	2024	2024
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED
Sheriff	1.00	1.00	1.00	1.00	1.00	1.00
Undersheriff	1.00	1.00	1.00	1.00	1.00	1.00
Lieutenant/Commander	3.00	3.00	4.00	3.00	3.00	3.00
Chief Administrative Deputy	1.00	1.00	1.00	1.00	1.00	1.00
Emergency Services Manager	-	-	-	1.00	1.00	1.00
Sergeant	6.00	8.00	7.00	7.00	7.00	7.00
Corporal	-	2.00	2.00	2.00	2.00	2.00
Detective	1.00	2.00	2.00	2.00	2.00	2.00
Deputy	29.00	29.00	30.00	38.75	38.75	38.75
Office Manager	-	-	-	1.00	1.00	1.00
Jail Nurse	2.00	2.00	2.50	2.35	2.35	2.35
Mental Health Technician	-	-	-	1.00	1.00	1.00
Office Coordinator	-	-	-	1.00	1.00	1.00
Workcrew Coordinator	1.00	1.00	1.00	-	-	-
Jail Medical Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Community Service Officer	1.00	1.00	1.00	1.00	1.00	1.00
Technician Deputy	8.00	7.00	8.00	4.25	4.25	4.25
Workcrew Technician	-	-	1.00	-	-	-
Office Deputy	3.50	3.50	3.00	1.00	1.00	1.00
Reserve/Temporary Help	3.00	2.50	3.40	3.00	3.00	3.00
JRI Deputy District Attorney	1.00	-	-	-	-	-
<b>Total</b>	<b>62.50</b>	<b>65.00</b>	<b>68.90</b>	<b>72.35</b>	<b>72.35</b>	<b>72.35</b>

*\*Note: 2.0 FTE Technician Deputies were categorized as Office Deputies in prior years. These technical support staff handle evidence and records, process warrants, etc.*

**ORGANIZATIONAL CHART**



\* Warrants Tech is full-time starting April 1, 2024. Budgeted as 0.25 FTE, split between Parole & Probation and Jail (this portion included with other Tech Deputy FTE under Chief Admin Deputy). This is will 1.0 FTE in fiscal year 2025.

\* One newly added Patrol Deputy is full-time starting January 1, 2024. Budgeted as 0.5 FTE. This is will 1.0 FTE in fiscal year 2025.

\* One Community Corrections Deputy is full-time starting April 1, 2024. Budgeted as 0.25 FTE. This is will 1.0 FTE in fiscal year 2025.

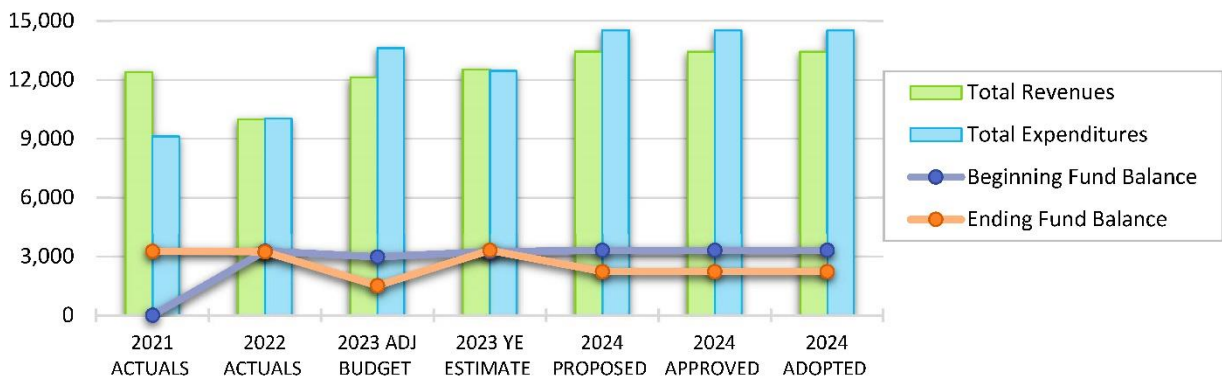
## BUDGET (AMOUNTS IN THOUSANDS)

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 3	\$ 3,271	\$ 2,980	\$ 3,238	\$ 3,314	\$ 3,314	\$ 3,314
<b>Revenue</b>							
Taxes	6,191	6,496	8,301	8,584	7,995	7,995	7,995
Intergovernmental	2,070	2,407	3,212	3,283	4,485	4,485	4,485
Transfers and Interfund	3,791	773	488	405	534	529	529
Licenses, Permits & Fees	203	164	95	99	97	97	97
Charges for Services	90	99	24	58	151	151	151
Miscellaneous	34	38	12	101	170	170	170
<b>Total Revenue</b>	<b>12,380</b>	<b>9,977</b>	<b>12,132</b>	<b>12,530</b>	<b>13,432</b>	<b>13,427</b>	<b>13,427</b>
<b>Total Resources</b>	<b>12,383</b>	<b>13,248</b>	<b>15,112</b>	<b>15,768</b>	<b>16,746</b>	<b>16,741</b>	<b>16,741</b>
<b>Requirements</b>							
<b>Appropriation</b>							
Sheriff's Office	\$ 4,263	\$ 4,045	\$ 6,191	\$ 5,938	\$ 6,121	\$ 6,126	\$ 6,126
Jail	3,518	3,875	4,669	4,209	5,746	5,751	5,751
Emerg & Special Services	298	383	453	437	461	461	461
Parole & Probation	1,625	1,521	2,287	1,870	2,169	2,171	2,171
Transfers	(591)	187	-	-	12	-	-
Contingency	-	-	1,513	-	2,237	2,232	2,232
<b>Total Appropriation</b>	<b>9,112</b>	<b>10,010</b>	<b>15,112</b>	<b>12,454</b>	<b>16,746</b>	<b>16,741</b>	<b>16,741</b>
<b>Total Requirements</b>	<b>\$ 9,112</b>	<b>\$ 10,010</b>	<b>\$ 15,112</b>	<b>\$ 12,454</b>	<b>\$ 16,746</b>	<b>\$ 16,741</b>	<b>\$ 16,741</b>

Slight differences due to rounding

Note: Court Security Fund activity was reported in its own fund in fiscal years 2021 and 2022. The fund was closed through the fiscal year 2023 budget process and became part of the Sheriff's Office Fund. The prior year activity for Court Security Fund is presented in the numbers above and graph below for comparability purposes.

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





## FIVE-YEAR FORECAST (AMOUNTS IN THOUSANDS)

Forecasted expenditures for fiscal years 2025 through 2028 include increases in personnel of 5.0 FTE through fiscal year 2028 with corresponding increases in the other operational categories to align with the strategic plan for the Sheriff's Office.

County leadership is seeking alternatives to fund the Sheriff's requested staffing levels as additional revenues of about 10% will be required to sustainably fund the plan and bring the fund into compliance with fiscal policies for required minimum net working capital.

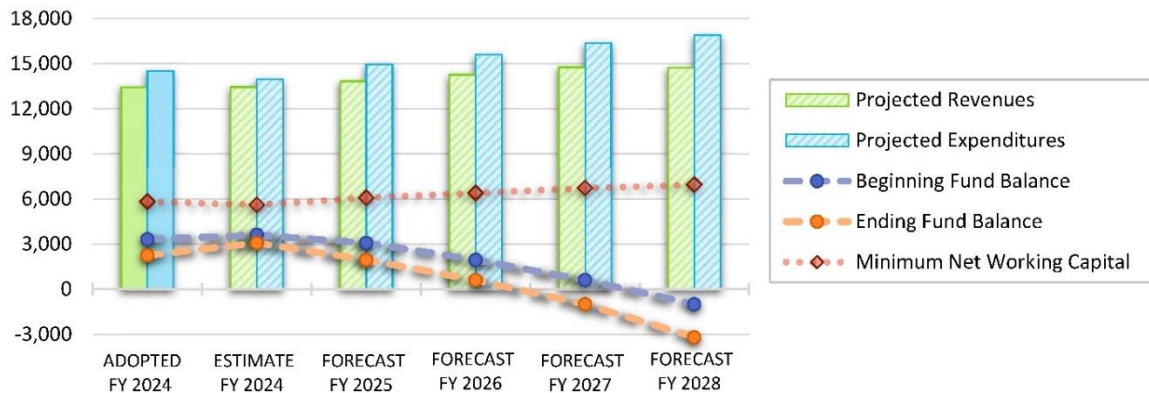
Although projected numbers in the table below are calculated from a fiscal year 2024 estimate of 96% of the adopted budget to be consistent with the rest of the five-year forecasts, actual spending in this fund is historically less than 92% of the budgeted amount. Using 92% instead of 96% for the fiscal year 2024 estimate results in a fiscal year 2028 break-even ending fund balance (revenue equals expenditures), and a ratio fund balance to expenditures of 0%.

See page 190 for more information on the forecasting process and assumptions used to calculate projections.

	ADOPTED FY 2024	ESTIMATE FY 2024	FORECAST FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028
<b>Beginning Fund Balance</b>	\$ 3,314	\$ 3,600	\$ 3,074	\$ 1,942	\$ 608	\$ (996)
<b>Revenue</b>	13,427	13,427	13,815	14,249	14,750	14,692
<b>Total Resources</b>	16,741	17,027	16,889	16,191	15,357	13,696
<b>Expenditures</b>						
Personnel	\$ 9,556	\$ 9,198	\$ 9,979	\$ 10,671	\$ 11,318	\$ 11,751
Materials & Services	4,295	4,123	4,526	4,639	4,755	4,850
Capital Outlay	658	632	443	273	280	286
<b>Total Expenditures</b>	14,509	13,953	14,947	15,583	16,353	16,886
<b>ENDING FUND BALANCE</b>	\$ 2,232	\$ 3,074	\$ 1,942	\$ 608	\$ (996)	\$ (3,191)
Ratio Fund Balance to Expenditures	15%	22%	13%	4%	-6%	-19%
<b>FTE</b>	<b>72.4</b>	<b>72.4</b>	<b>74.4</b>	<b>75.9</b>	<b>77.4</b>	<b>77.4</b>

### SHERIFF'S OFFICE FUND Projected Revenues and Expenditures | 2024-2028

Amounts in thousands



# Community Development Fund

## MISSION

To facilitate growth and development in a manner consistent with the communities' vision for Crook County through the coordinated services of the Building, Electrical, On-Site, Code Enforcement, and Planning Divisions.

## SUMMARY

The Community Development Department's fiscal year 2024 budget is a conservative effort to limit new or increased expenses, while trying to account for inflation and increased staffing costs. The Department needs to balance its need for providing critical services to the public while also conservatively planning for personnel additions to avoid budget constraints should there be a recession or downturn in development.

The unprecedented growth in Crook County of the last couple of years allows the Department to maintain its reserve fund and plan for an eventual downturn in development. To do so requires conservative budgeting to avoid overextending. The Department will adopt a Strategic Plan for the next 3-5 years during the first part of fiscal year 2024. This plan will identify the Department's strategic position and identify opportunities to improve services.

## RESOURCES

Revenue is generated almost exclusively from fees, including plan review, building permit fees, and planning fees. New is fiscal year 2024 is an advanced planning fee to help fund strategic long-range planning efforts.

## APPROPRIATIONS

The Department's primary expenses are related to personnel. Other significant expenses include contracted services (more on this in the work plan below), internal service fees, rent paid to the County for its offices, and vehicles. The balance of \$750,000 is appropriated in contingency with \$8,998,000 reserved for future expenditure.

## DEPARTMENT WORK PLAN

- Complete Transportation System Plan update (TSP)
- Finalize and implement strategic plan
- Research technology enhancements
  - Digital plan review (implement FY 2025)
  - Alternative document management software for better public interface and use by staff in field
- Review and update building fees
  - Financial analysis using billing rates from Tail Study
- Create plan for state-of-the-art community development facility
  - Leverage use of technology
  - Customer service
- Consider options for updating the Comprehensive Plan in fiscal year 2025
  - Alternatives to update the Comprehensive Plan
    - e.g., select chapters, or
    - Whole comprehensive plan update at once

The budget for the Community Development, through the Planning Division, includes \$200,000 to complete the Transportation System Plan (TSP). The updated TSP will include a system development charges (SDCs) methodology that will allow the County Court, now or in the future, to implement such fees to address transportation impacts from development.

The Planning Division also has \$50,000 budgeted to contract a long-range planner in the second half of fiscal year 2024 to begin assessing the best steps forward to updating the County's comprehensive plan. The Comprehensive Plan is the guiding document for how the community envisions the County growing. Since adoption in 1979, except for a few minor amendments, the Comprehensive Plan has not been reviewed to ensure it still reflects the communities' vision. The money budgeted for fiscal year 2024 allows the Planning department to start to plan for what will be multi-year, multi-step effort.

The Planning Division also has \$50,000 budgeted for a fee study to ensure the fees charged are reflective of average or actual costs. As a fee dependent department, charging correct fees is critical to meeting financial goals.

While no money is budgeted this coming fiscal year, the Building Department will research options for digital plan review, and if a beneficial option is identified, will budget for the purchase of such product in fiscal year 2025.

Over fiscal year 2024, the Operations team, in coordination with the other department divisions, will consider alternative document management programs. The Department currently uses the free version of Accela for this purpose. As Crook County grows, it is prudent to explore alternative options, including a either a new program or a paid subscription with Accela, to improve staff efficiency, communication with customers, and to push better information to the public.

## PERFORMANCE MEASURES

- Ensure timely response and completion of permit requests
- Increase employee retention percentage

Currently our primary performance measure is to track permit and planning applications to ensure timely review. We are in the initial stages of putting a group together to prepare a Strategic Plan for CDD that will identify more specific performance measures (e.g., setting goals for application turnaround and a way to track that). The Strategic Plan will also identify long term goals for the Department, which may include succession planning and comprehensive plan updates.

## PERSONNEL

The Department's Operations Manager plans to retire at the end of fiscal year 2023. We have started planning for that departure and have a succession plan in place.

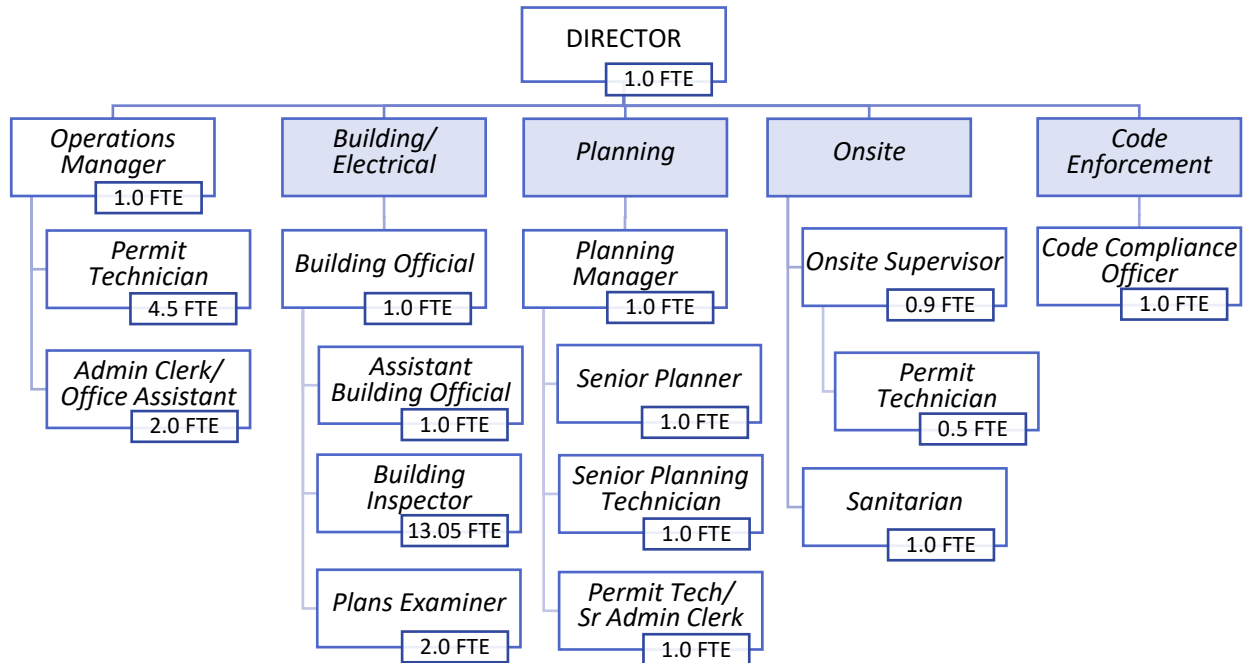
The Planning Division may look to convert a planning permit tech into an assistant planning position to assist with the review and processing of site plan review applications. This will free up experienced planners to work on larger applications and long-term planning needs. The challenge will be ensuring we have the resources to continue intaking applications efficiently.

The Building Division will look to fill out its roster and utilize Jefferson County for plan review as needed. The Building Division is also looking to bring in a couple of retired inspectors to assist with training newer inspectors.



POSITION	2021	2022	2023	2024	2024	2024
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED
Community Development Director	1.00	1.00	1.00	1.00	1.00	1.00
Building Official	1.00	1.00	1.00	1.00	1.00	1.00
Operations Manager	-	1.00	1.00	1.00	1.00	1.00
Planning Manager	-	1.00	1.00	1.00	1.00	1.00
Assistant Building Official	-	-	1.00	1.00	1.00	1.00
Plans Examiner	1.00	1.00	2.00	2.00	2.00	2.00
Onsite Supervisor	-	0.80	0.80	0.90	0.90	0.90
Building/Electrical Inspector	5.50	8.25	10.10	13.05	13.05	13.05
Onsite Inspector	1.05	0.25	0.25	-	-	-
Planner	1.00	1.00	1.00	1.00	1.00	1.00
Sanitarian	1.00	1.00	1.00	1.00	1.00	1.00
Code Compliance Officer	1.00	1.00	1.00	1.00	1.00	1.00
Permit Technician	4.25	5.55	5.00	6.00	6.00	6.00
Planning Technician	1.00	2.55	1.00	1.00	1.00	1.00
GIS Technician	1.00	-	1.00	-	-	-
Administrative Clerk/Office Assistant	3.00	4.00	3.50	2.00	2.00	2.00
Temporary Help	3.10	1.50	-	-	-	-
<b>Total</b>	<b>24.90</b>	<b>30.90</b>	<b>31.65</b>	<b>32.95</b>	<b>32.95</b>	<b>32.95</b>

## ORGANIZATIONAL CHART

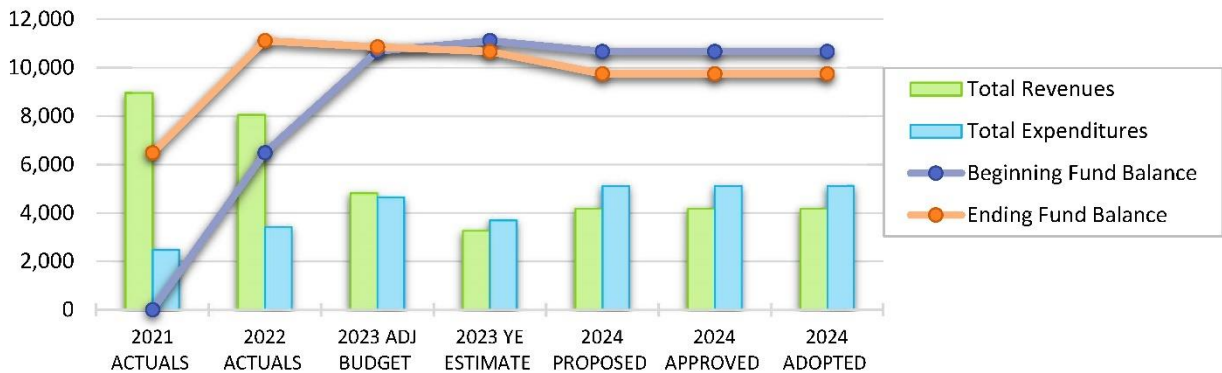


## BUDGET (AMOUNTS IN THOUSANDS)

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ -	\$ 6,480	\$ 10,677	\$ 11,107	\$ 10,670	\$ 10,670	\$ 10,670
<b>Revenue</b>							
Transfers and Interfund	539	-	-	-	-	-	-
Licenses, Permits & Fees	8,353	7,980	4,693	3,045	3,804	3,804	3,804
Charges for Services	26	12	8	3	9	9	9
Miscellaneous	35	53	110	217	375	375	375
<b>Total Revenue</b>	<b>8,953</b>	<b>8,046</b>	<b>4,811</b>	<b>3,265</b>	<b>4,188</b>	<b>4,188</b>	<b>4,188</b>
<b>Total Resources</b>	<b>8,953</b>	<b>14,526</b>	<b>15,487</b>	<b>14,372</b>	<b>14,858</b>	<b>14,858</b>	<b>14,858</b>
<b>Requirements</b>							
<b>Appropriation</b>							
Building	\$ 1,397	\$ 2,014	\$ 2,601	\$ 2,131	\$ 3,135	\$ 3,138	\$ 3,138
Code Enforcement	-	-	104	106	149	149	149
Electrical	404	463	662	548	531	532	532
On-Site	-	233	323	271	353	353	353
Planning	671	709	954	646	937	938	938
Transfers	-	-	-	-	5	-	-
Contingency	-	-	1,976	-	750	750	750
<b>Total Appropriation</b>	<b>2,473</b>	<b>3,419</b>	<b>6,619</b>	<b>3,702</b>	<b>5,860</b>	<b>5,860</b>	<b>5,860</b>
<b>Other Requirements</b>							
Reserved for Future Expenditure	-	-	8,868	-	8,998	8,998	8,998
<b>Total Requirements</b>	<b>\$ 2,473</b>	<b>\$ 3,419</b>	<b>\$ 15,487</b>	<b>\$ 3,702</b>	<b>\$ 14,858</b>	<b>\$ 14,858</b>	<b>\$ 14,858</b>

*Slight differences due to rounding*

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



## FIVE-YEAR FORECAST (AMOUNTS IN THOUSANDS)

Revenues for this fund are generated from charges for services. Because demand for service is volatile based on the economy, the fiscal policy requires this fund maintain 18 months of net working capital which this fund is projected to do through fiscal year 2027.

This forecast depicts conservatively low revenue estimates considering the current economic slowdown while projecting current operational levels of staffing through fiscal year 2028 to fulfill known multi-year obligations for inspections and plan reviews. Growth in

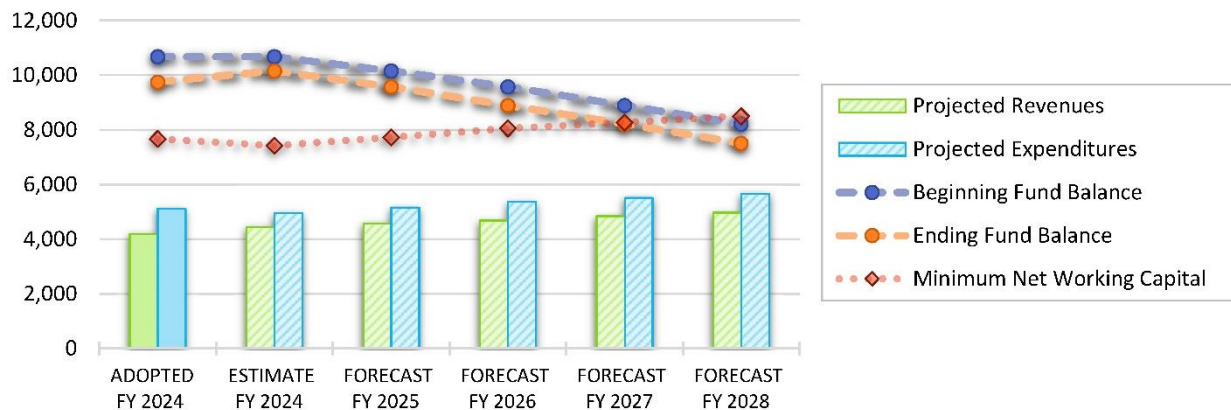
revenue fueled by new demand for services is difficult to project but always a possibility. While there is some anticipated spenddown of fund balance in the near-term, department leadership will continue to closely monitor fund activity and make strategic adjustments as needed to maintain both sustainable operations and consistent service delivery.

See page 190 for more information on the forecasting process and assumptions used to calculate projections.

	ADOPTED FY 2024	ESTIMATE FY 2024	FORECAST FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028
<b>Beginning Fund Balance</b>	\$ 10,670	\$ 10,670	\$ 10,158	\$ 9,578	\$ 8,889	\$ 8,213
<b>Revenue</b>	4,188	4,438	4,571	4,676	4,836	4,962
<b>Total Resources</b>	14,858	15,108	14,729	14,254	13,725	13,176
<b>Expenditures</b>						
Personnel	\$ 3,505	\$ 3,352	\$ 3,581	\$ 3,763	\$ 3,921	\$ 4,085
Materials & Services	1,456	1,398	1,447	1,476	1,505	1,535
Capital Outlay	149	200	124	126	86	44
<b>Total Expenditures</b>	5,110	4,950	5,151	5,365	5,512	5,664
<b>ENDING FUND BALANCE</b>	\$ 9,748	\$ 10,158	\$ 9,578	\$ 8,889	\$ 8,213	\$ 7,511
Ratio Fund Balance to Expenditures	191%	205%	186%	166%	149%	133%
<b>FTE</b>	<b>33.0</b>	<b>32.7</b>	<b>32.7</b>	<b>32.7</b>	<b>32.7</b>	<b>32.7</b>

### COMMUNITY DEVELOPMENT FUND Projected Revenues and Expenditures | 2024-2028

Amounts in thousands



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# Health and Human Services Fund

## VISION

Health and safety for everyone in Crook County.

## MISSION

Crook County Public Health strives to provide fair opportunity for those in our community to achieve their full health potential.

## SUMMARY

Crook County Health Department (CCHD) provides public health services that benefit residents and visitors county-wide. Disease monitoring, prevention, and control; food and consumer safety; assuring clean indoor air and safe drinking water; healthy lifestyle and health risks education; and rapidly responding to emergency threats are public health activities that touch the lives of everyone in Crook County.

When working across program areas, CCHD maintains foundational capabilities:

- Leadership: provide leadership and direction to support health improvement through functions such as management and administration, workforce development, information technology, performance management, quality improvement, and financial management.
- Health equity and cultural responsiveness: approach health inequities with communication, programs, and services that are acceptable and appropriate.
- Community partnership development: foster and maintain relationships with partners to improve health in Crook County.
- Assessment and epidemiology: monitor the health of Crook County residents to understand the causes of and contributors to disease, injury, and premature death.

- Policy and planning: develop and implement policies and plans necessary to protect and promote health.
- Communications: communicate effectively with the public and partners about health issues, programs and services provided by CCHD.
- Emergency preparedness and response: protect the public by preparing for and responding to the health aspects of emergencies.

Public Health Foundational Programs are:

- Communicable Disease Control
- Prevention and Health Promotion
- Environmental Health
- Access to Clinical Services

Crook County Health Department is in Prineville and provides outreach services to Post, Paulina, and Mitchell (Wheeler County WIC). Crook County Health Department is co-located with Mosaic Community Health and integrates services with Mosaic, St. Charles, BestCare, and Advantage Dental, among others. Crook County Human Services houses CCHD prevention programs and is co-located with Crook County IT, GIS, and Veteran Services.

## RESOURCES

The Health and Human Services Fund has an estimated beginning fund balance of \$3.816 million, most of which is grant funds received in prior years to fund programs and services in fiscal year 2024 and beyond.

The separate Mental Health Fund (Fund 311) is being closed at the end of fiscal year 2023 and moved into the Health and Human Services Fund starting fiscal year 2024, adding an

estimated \$11,000 to the Health Service Fund beginning fund balance.

Of the \$6.925 million of anticipated intergovernmental revenue, \$4.457 million is specifically to fund mental health services. Other major revenue includes General Fund support of \$500,000 and charges for services of \$450,000.

## **APPROPRIATIONS**

Current year appropriations total \$11.873 million, a significant increase over prior years due to consolidating funds and appropriating the activity previously in the separate Mental Health Fund (Fund 311) into Health Services.

The fiscal year 2024 budget will be appropriated by major operations, Public Health, Environmental Health, and Mental Health. Within the Public Health appropriation of \$4.178 million, nearly \$2.5 million (60%) is for personnel and \$1.679 million for materials and services. The Environmental Health appropriation of \$141,000 is comprised of personnel (\$113,000, 80%) and materials and services (\$28,000, 20%). The Mental Health appropriation of \$4.457 million is entirely contract services with a local Mental Healthcare provider.

Appropriation of \$11,000 for transfers includes a transfer of carryover interest earnings from the previous Mental Health Fund to General Fund.

## **DEPARTMENT WORK PLAN**

- Integration of Veterans Services
- Implement grant management software
- Improve efficiency and flexibility to meet staffing needs
- Identify space requirements and facilities plan
- Training for technology and operations
- Communications to engage community in care amidst distrust and disinformation

- Reorganization of chart of accounts
- Maximize reimbursement of federal and state funding sources
- Draft strategic plan inclusive of the above
  - Determine County sustainable amount/percentage contribution/funding

## **Administration & Finance**

A successful organization must be efficient, adequately supported, and well organized. This is especially critical in an organization as complex as Crook County Health & Human Services.

Administrative priorities in the next 12 months include:

- Improve efficiency and flexibility to meet staffing needs
- Train for technology and operations
- Implement grant management software, and

Fiscal priorities for the year are:

- Reorganize chart of accounts
- Maximize reimbursement of federal and state funding sources
- Determine and plan for sustainable County funding

## **Services & Communications**

In addition to foundational public health programs, Crook County Health & Human Services will integrate Veteran Services. This integration strengthens partnerships, resources, and sustainability.

Clear, timely, and accurate communication with the community and partners is vital to public health and safety. Building trust and countering misinformation is a priority during the next fiscal year.

### **Facilities**

With the integration of Veterans Services and forecasted community growth, identification of space requirements and the development of a facilities plan is a priority goal for fiscal year 2024.

All these priorities will be outlined in an updated Strategic Plan for the department.

## **PERFORMANCE MEASURES**

### **Accountability Metrics**

#### ***Communicable Disease Control***

##### Process Measures

- Percent of vaccines for children
- Number of clinics that participate in the Assessment, Feedback, Incentives, and eXchange (AFIX) program
- Percent of gonorrhea cases that had at least one contact that received treatment
- Percent of gonorrhea case reports with complete priority fields

##### Outcome Measures

- Percent of two-year olds who received recommended vaccines
- Gonorrhea incidence rate per 100,000 population

#### ***Prevention and Health Promotion***

##### Process Measures

- Percent of population reached by tobacco-free county properties policies
- Percent of population reached by tobacco retail licensure policies
- Percent of top opioid prescribers enrolled in the Prescription Drug Monitoring Program (PDMP) database

##### Outcome Measures

- Percent of adults who smoke cigarettes
- Prescription opioid mortality rate per 100,000 population

### **Environmental Health**

#### Process Measures

- Local public health authority participation in leadership or planning initiatives related to active transportation, parks and recreation, or land use
- Percent of water systems surveys completed
- Percent of water quality alert responses
- Percent of priority non-compliers resolved

#### Outcome Measures

- Percent of commuters who walk, bike, or use public transportation to get to work
- Percent of community water systems meeting health-based standards

#### ***Access to Clinical Preventative Services***

##### Process Measures

- Annual strategic plan that identifies gaps, barriers, and opportunities for improving access to effective contraceptive use

##### Outcome Measures

- Percent of women at risk of unintended pregnancy who use effective methods of contraception

#### **Developmental Metrics**

#### ***Access to Clinical Preventative Services***

##### Outcome Measures

- Percent of children age 0-5 with any dental visit

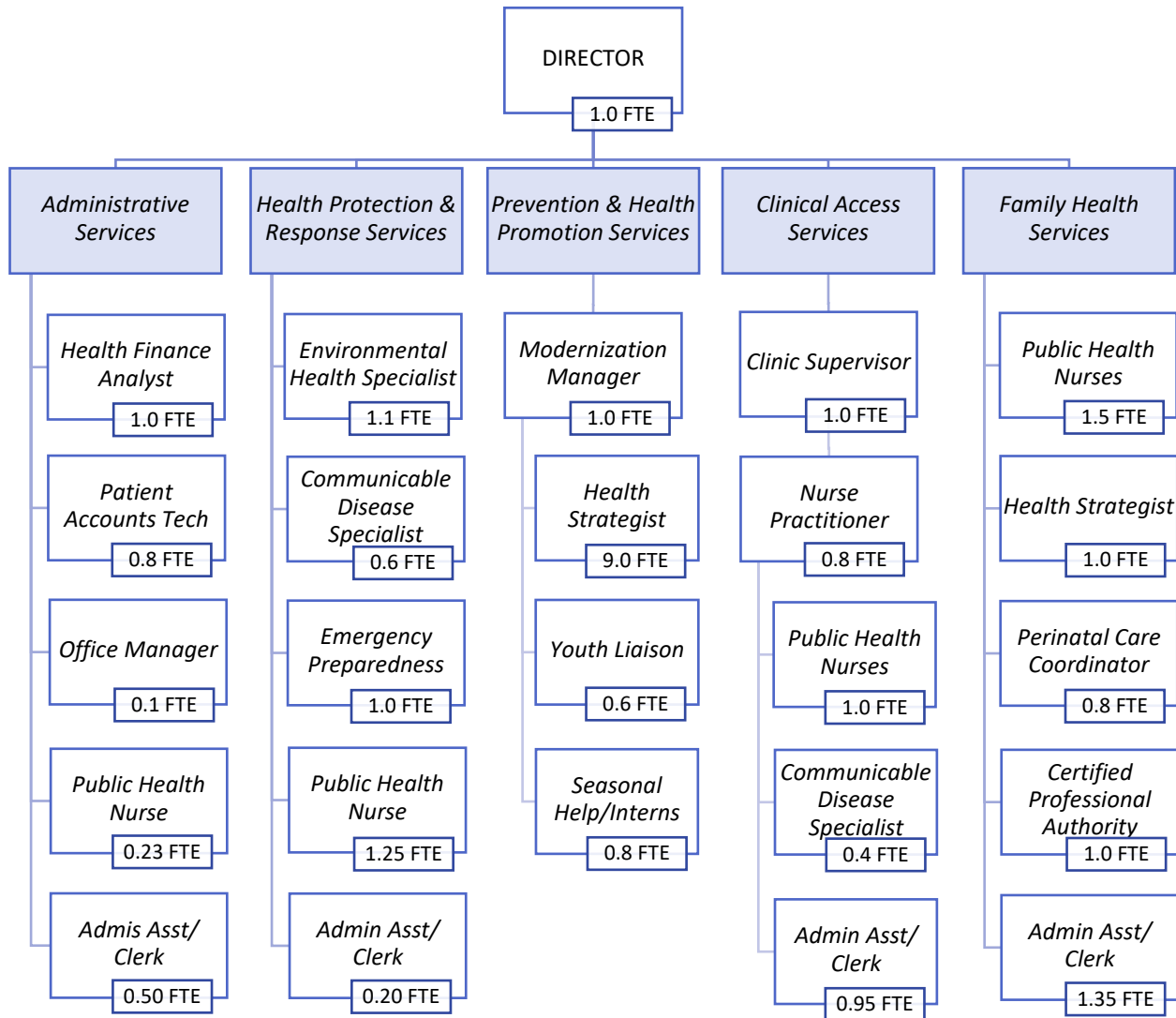


## PERSONNEL

POSITION	2021	2022	2023	2024	2024	2024
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED
Director of Health & Human Services	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Director of Health Services	-	1.00	-	-	-	-
Nurse Practitioner	-	-	-	0.80	0.80	0.80
Clinical Services Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Health Finance Analyst	-	-	1.00	1.00	1.00	1.00
Modernization Manager	-	-	1.00	1.00	1.00	1.00
Quality Services Manager	1.00	1.00	-	-	-	-
Public Health Nurse LPN, RN	3.50	5.35	5.80	3.98	3.98	3.98
Communicable Disease Specialist	-	-	-	1.00	1.00	1.00
Environmental Health Specialist	1.25	1.20	1.20	1.10	1.10	1.10
Emergency Preparedness Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Office Manager	0.75	0.75	0.20	0.10	0.10	0.10
Clinic Administration Assistant	-	-	1.00	-	-	-
Health Strategist I, II, III	5.80	8.05	8.00	10.00	10.00	10.00
Patient Accounts Technician	1.00	1.65	1.00	0.80	0.80	0.80
Home Visitor	0.80	0.80	-	-	-	-
Perinatal Care Coordinator	-	-	-	0.80	0.80	0.80
Community Outreach Specialist	1.00	2.00	1.00	-	-	-
Certified Professional Authority	-	-	1.00	1.00	1.00	1.00
Program Assistant	1.00	0.80	-	-	-	-
Health Officer	0.25	0.50	-	-	-	-
Administrative Assistant/Clerk	4.00	4.00	2.00	3.00	3.00	3.00
Youth Liaison	1.30	0.30	0.60	0.60	0.60	0.60
Seasonal Help/Interns	-	0.55	-	0.80	0.80	0.80
<b>Total</b>	<b>24.65</b>	<b>30.95</b>	<b>26.80</b>	<b>28.98</b>	<b>28.98</b>	<b>28.98</b>



**ORGANIZATIONAL CHART**

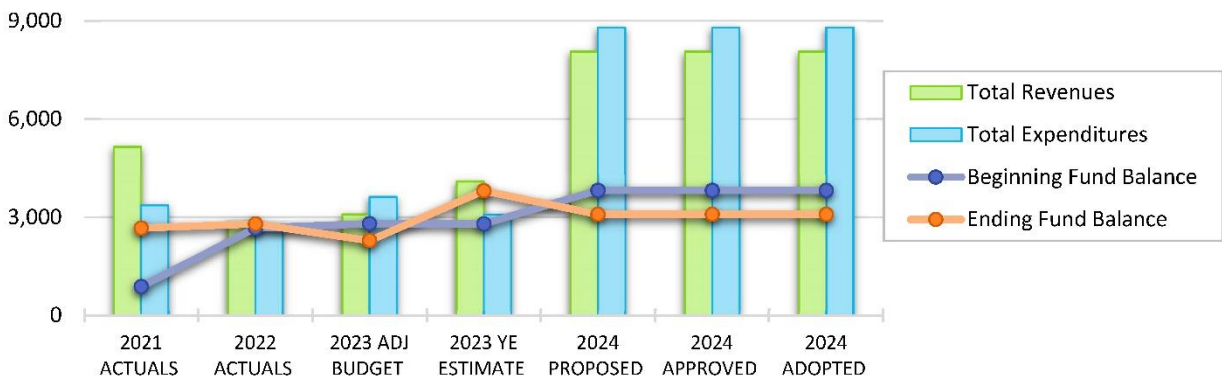


## BUDGET (AMOUNTS IN THOUSANDS)

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 880	\$ 2,673	\$ 2,810	\$ 2,799	\$ 3,816	\$ 3,816	\$ 3,816
<b>Revenue</b>							
Intergovernmental	3,214	1,404	1,742	2,490	6,925	6,925	6,925
Transfers and Interfund	1,125	827	731	731	500	500	500
Licenses, Permits & Fees	77	82	80	83	82	82	82
Charges for Services	720	541	514	727	450	450	450
Miscellaneous	13	11	20	57	100	100	100
<b>Total Revenue</b>	<b>5,149</b>	<b>2,865</b>	<b>3,087</b>	<b>4,088</b>	<b>8,057</b>	<b>8,057</b>	<b>8,057</b>
<b>Total Resources</b>	<b>6,029</b>	<b>5,538</b>	<b>5,897</b>	<b>6,887</b>	<b>11,873</b>	<b>11,873</b>	<b>11,873</b>
<b>Requirements</b>							
<b>Appropriation</b>							
Public Health	\$ 3,260	\$ 2,596	\$ 3,513	\$ 2,981	\$ 4,174	\$ 4,178	\$ 4,178
Environmental Health	97	105	98	101	141	141	141
Mental Health	-	-	-	-	4,457	4,457	4,457
Transfers	-	38	-	-	15	11	11
Contingency	-	-	2,285	-	3,086	3,086	3,086
<b>Total Appropriation</b>	<b>3,357</b>	<b>2,739</b>	<b>5,897</b>	<b>3,082</b>	<b>11,873</b>	<b>11,873</b>	<b>11,873</b>
<b>Total Requirements</b>	<b>\$ 3,357</b>	<b>\$ 2,739</b>	<b>\$ 5,897</b>	<b>\$ 3,082</b>	<b>\$ 11,873</b>	<b>\$ 11,873</b>	<b>\$ 11,873</b>

*Slight differences due to rounding*

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



## FIVE-YEAR FORECAST (AMOUNTS IN THOUSANDS)

The forecast shows projections and minimum net working capital for public health and environmental health only. Designated revenues and expenditures for mental health are excluded because they flow-through and have no net working capital requirement.

Expenditures exceed revenues due to planned spenddown of COVID funding through fiscal year 2026. Revenues are calculated based on conservative growth assumptions because actual funding depends heavily on federal and state public health priorities which can be difficult to predict. General Fund support is

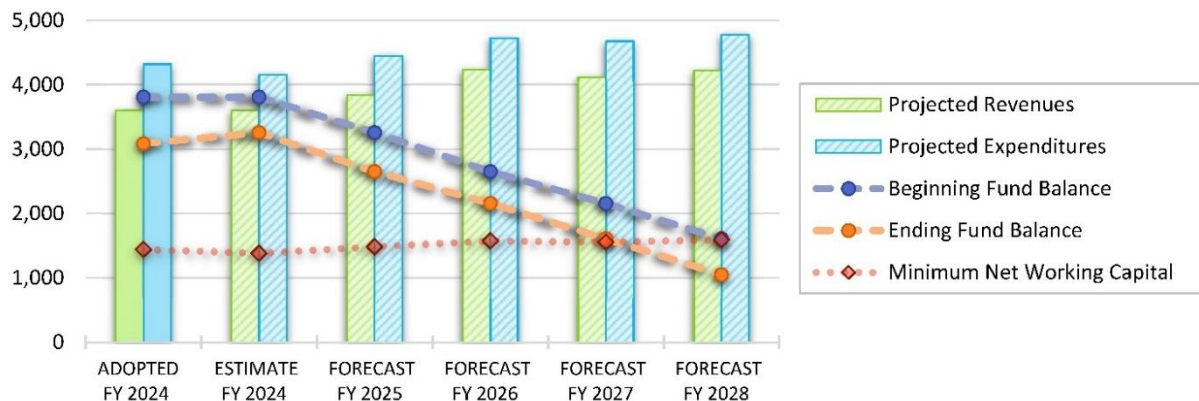
calculated at 15% of the total planned expenditures for each year.

Maintaining current operational levels of staffing and services necessitates additional revenues by fiscal years 2027 and 2028 to be sustainable. Leadership will continue to closely monitor fund activity, look for additional revenue sources, and make strategic adjustments as needed.

See page 190 for more information on the forecasting process and assumptions used to calculate projections.

	ADOPTED FY 2024	ESTIMATE FY 2024	FORECAST FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028
<b>Beginning Fund Balance</b>	\$ 3,805	\$ 3,805	\$ 3,255	\$ 2,650	\$ 2,158	\$ 1,607
<b>Revenue</b>	3,600	3,600	3,839	4,231	4,118	4,218
<b>Total Resources</b>	7,405	7,405	7,094	6,881	6,276	5,825
<b>Expenditures</b>						
Personnel	\$ 2,612	\$ 2,511	\$ 2,681	\$ 2,787	\$ 2,904	\$ 3,026
Materials & Services	1,707	1,639	1,688	1,682	1,715	1,750
Capital Outlay	-	-	75	255	50	-
<b>Total Expenditures</b>	4,319	4,150	4,444	4,724	4,669	4,775
<b>ENDING FUND BALANCE</b>	\$ 3,086	\$ 3,255	\$ 2,650	\$ 2,158	\$ 1,607	\$ 1,050
Ratio Fund Balance to Expenditures	71%	78%	60%	46%	34%	22%
<b>FTE</b>	<b>29.0</b>	<b>29.7</b>	<b>29.7</b>	<b>29.7</b>	<b>29.7</b>	<b>29.7</b>

**HEALTH AND HUMAN SERVICES FUND**  
**Projected Revenues and Expenditures | 2024-2028**  
*Amounts in thousands*



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# Library Fund

## MISSION

Our knowledgeable and engaging staff will provide traditional and innovative resources and create welcoming spaces where everyone can experience the joy of learning and discovery.

## VISION

The Crook County Library is relevant, accessible, and useful to our community. It is an environment where people come together for lifelong learning, enjoyment, and connection.

## SUMMARY

Crook County Library provides access to physical and digital materials, offers programming, increases access to technology, and fosters early learning and literacy. Under the 2019-2024 strategic plan the library aims for outcomes that lead us to our vision for the future.

The Circulation team serves patrons at the service desk and processes materials. Public services staff select materials, provide programs, develop community partnerships, and answer research questions. A five-person Library Board of Trustees, appointed by the County Court, provides advice on library services.

## RESOURCES

Funding for the Library comes primarily from the County's property taxes (\$1.604 million). To provide more sustainable funding the allocation of property taxes to the library in fiscal year 2024 is increased from \$0.5000 per \$1,000 to \$0.5333 per \$1,000 of taxable assessed value.

The library oversees grants and donations. Generous financial support from the Friends of

the Crook County Library is used for library programs and collections. Grants are received from the State Library of Oregon. The library anticipates new grant revenue of approximately \$10,000 for fiscal year 2024.

The public library contains the Crook County Law Library funded with revenues from state court filing fees, \$22,000 for fiscal year 2024.

## APPROPRIATIONS

The operating budget of \$1,642,000 is split between personnel (\$870,000, 53%) and materials and services (\$772,000, 47%). Collection development for both physical collections and electronic resources make up the largest portion of budgeted materials costs. The balance of \$804,000 is appropriated in contingency.

## DEPARTMENT WORK PLAN

- Update strategic plan
- Address facilities needs and issues
  - Tenant improvements
  - Aging major building improvements
- Retain adequate staffing
- Technology upgrades/updates

The Crook County Library continues to achieve the goals set forth in Strategic Plan 2019-2024. A library consultant specializing in strategic planning and special district formation will be hired to gauge community needs and guide the Crook County Library into the future. A new program, Words on Wheels offers library services to homebound patrons. English classes and computer classes are being offered in Spanish. The Latino Community Association of Central Oregon (LCA) has partnered with the Crook County Library to provide legal services to the Spanish community. Direct programming to outlying regions of Crook County includes a Little

Free Library in Paulina and connecting with the Paulina School to bring programs and services into the classroom.

There are numerous opportunities to maintain and update our aging library building. Bids and options are being explored to fix the tower clock. Interior drywall cracks need to be repaired and the interior needs to be painted. Tree roots in Broughton outdoor patio area are causing the patio pavers to buckle and creating a safety issue. A professional landscaper was hired to assess the situation. Library management met with the Facilities Department to review the report. Facilities will oversee hiring a company to complete the work, estimated cost is \$50,000-\$80,000. Wood preservative was painted on the large wooden beams on the exterior of the building and an exterminator has been hired, as a

preventative measure, to monitor rodent activity. A new HVAC system has been installed.

Staffing is adequate except for the need for additional shelvers. We are going to look for high school/community college students looking for work experience to fill this need.

Integrated Library System (ILS) software will be under review this year. All pricing options will be explored and, if a new ILS is needed, a request for proposal (RFP) will go out.

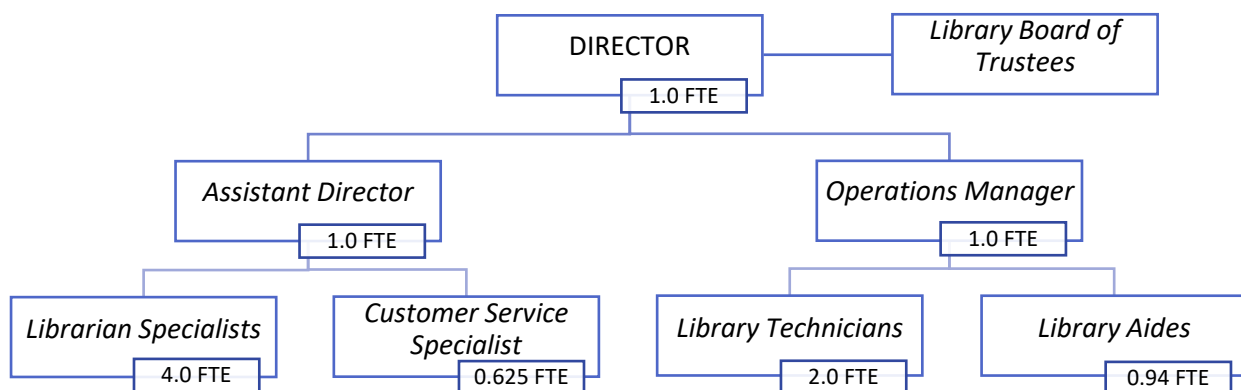
### PERFORMANCE MEASURES

- Growth of Library program attendance
- Growth of Library visitors/users

### PERSONNEL

POSITION	2021 ACTUALS	2022 ACTUALS	2023 BUDGET	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
Library Director	1.00	1.00	1.00	1.00	1.00	1.00
Library Assistant Director	1.00	1.00	1.00	1.00	1.00	1.00
Library Operations Manager	1.00	1.00	1.00	1.00	1.00	1.00
Librarian Specialists	4.00	4.00	4.00	4.00	4.00	4.00
Library Technicians	2.00	2.00	2.00	2.00	2.00	2.00
Library Customer Service Specialist	0.63	-	-	0.63	0.63	0.63
Library Aides	1.00	0.75	0.75	0.94	0.94	0.94
<b>Total</b>	<b>10.63</b>	<b>9.75</b>	<b>9.75</b>	<b>10.57</b>	<b>10.57</b>	<b>10.57</b>

### ORGANIZATIONAL CHART

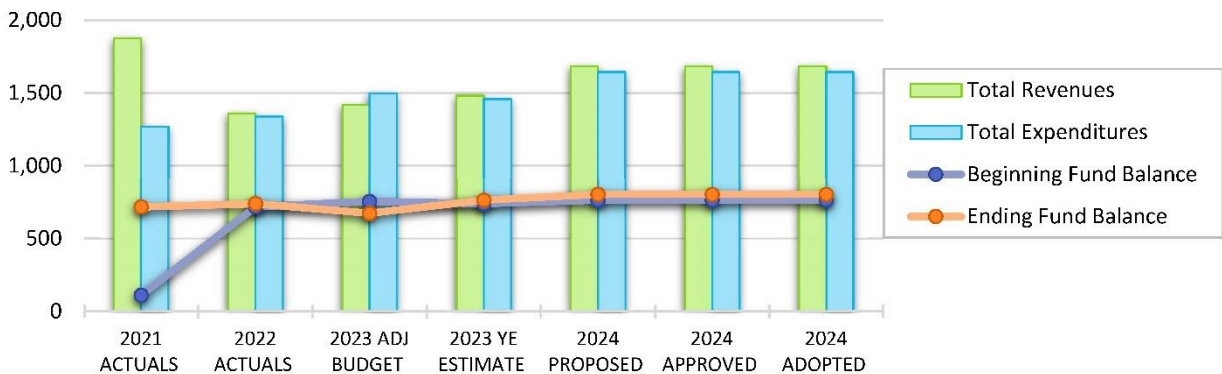


## BUDGET (AMOUNTS IN THOUSANDS)

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 111	\$ 718	\$ 755	\$ 739	\$ 764	\$ 764	\$ 764
<b>Revenue</b>							
Taxes	1,240	1,300	1,360	1,419	1,604	1,604	1,604
Intergovernmental	24	42	10	11	10	10	10
Transfers and Interfund	579	-	-	-	-	-	-
Licenses, Permits & Fees	20	5	28	28	28	28	28
Charges for Services	-	(1)	-	2	-	-	-
Miscellaneous	12	13	20	23	40	40	40
<b>Total Revenue</b>	<b>1,875</b>	<b>1,359</b>	<b>1,417</b>	<b>1,483</b>	<b>1,682</b>	<b>1,682</b>	<b>1,682</b>
<b>Total Resources</b>	<b>1,986</b>	<b>2,077</b>	<b>2,172</b>	<b>2,222</b>	<b>2,446</b>	<b>2,446</b>	<b>2,446</b>
<b>Requirements</b>							
<b>Appropriation</b>							
Personnel	\$ 629	\$ 673	\$ 776	\$ 764	\$ 870	\$ 870	\$ 870
Materials & Services	639	665	722	694	771	772	772
Transfers	-	-	-	-	1	-	-
Contingency	-	-	675	-	804	804	804
<b>Total Appropriation</b>	<b>1,268</b>	<b>1,338</b>	<b>2,172</b>	<b>1,458</b>	<b>2,446</b>	<b>2,446</b>	<b>2,446</b>
<b>Total Requirements</b>	<b>\$ 1,268</b>	<b>\$ 1,338</b>	<b>\$ 2,172</b>	<b>\$ 1,458</b>	<b>\$ 2,446</b>	<b>\$ 2,446</b>	<b>\$ 2,446</b>

*Slight differences due to rounding*

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





## FIVE-YEAR FORECAST (AMOUNTS IN THOUSANDS)

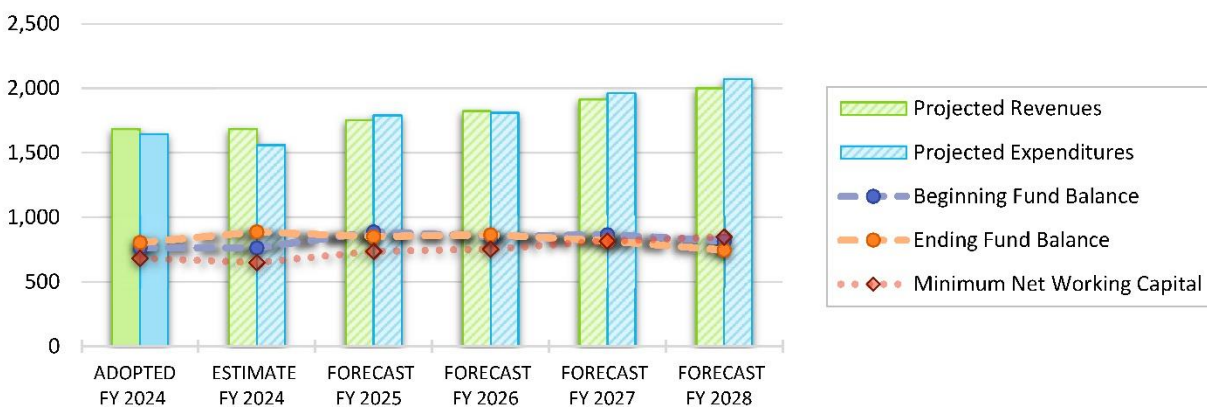
Revenue for Library operations maintains a consistent fund balance within County fiscal policy through fiscal year 2027. Along with updating its strategic plan during fiscal year 2024, Library leadership is looking to restructure some existing positions and increase personnel by 2.0 FTE through fiscal year 2028, along with operations to improve

services to the County’s outlying communities. Through the strategic planning process, leadership will adjust as needed to maintain sustainable operations.

See page 190 for more information on the forecasting process and assumptions used to calculate projections.

	ADOPTED FY 2024	ESTIMATE FY 2024	FORECAST FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028
<b>Beginning Fund Balance</b>	\$ 764	\$ 764	\$ 887	\$ 851	\$ 866	\$ 818
<b>Revenue</b>	1,682	1,682	1,752	1,823	1,912	2,000
<b>Total Resources</b>	2,446	2,446	2,639	2,674	2,778	2,817
<b>Expenditures</b>						
Personnel	\$ 870	\$ 794	\$ 1,000	\$ 1,050	\$ 1,187	\$ 1,237
Materials & Services	772	765	763	758	773	789
Capital Outlay	-	-	25	-	-	45
<b>Total Expenditures</b>	1,642	1,559	1,788	1,808	1,960	2,070
<b>ENDING FUND BALANCE</b>	\$ 804	\$ 887	\$ 851	\$ 866	\$ 818	\$ 747
Ratio Fund Balance to Expenditures	49%	57%	48%	48%	42%	36%
<b>FTE</b>	<b>10.6</b>	<b>10.1</b>	<b>11.6</b>	<b>11.6</b>	<b>12.6</b>	<b>12.6</b>

**LIBRARY FUND**  
**Projected Revenues and Expenditures | 2024-2028**  
*Amounts in thousands*





# Veterans Services Fund

## MISSION

To serve Veterans and honor their patriotism by providing services through leadership, advocacy, and strong community partnerships to enhance the health, welfare, and quality of life for all Veterans, regardless of rank or service.

## SUMMARY

Crook County Veterans' Service Office employs accredited County Veterans' Service Officers (CVSO) who develop claims for veterans, surviving spouses, children of veterans, and members of the armed forces transitioning from military service.

Crook County Veterans' Service Office assistance also includes support with Veterans Health Administration issues, Veterans Cemetery Administration claims and referrals to community partners. This office provides education information, Vocational Readiness & Employment claim processing, assistance obtaining counseling, and outreach. Crook County Veterans' Services works with Veteran organizations across Central Oregon that provide services to Crook County Veterans.

All services and support provided by Crook County Veterans' Service Office are free to the Veteran. This is a nonrevenue producing operation. All monies brought into the County go directly to the Veteran or qualifying dependent.

## RESOURCES

Funding for the department is primarily from the General Fund with the remaining revenue coming from pass-through funding from the Oregon Department of Veterans Affairs.

## APPROPRIATIONS

The operating budget of \$280,000 is split between personnel (\$178,000, 64%) and

materials and services (\$102,000, 36%) to provide services and do community outreach. \$98,000 is appropriated in contingency.

## DEPARTMENT WORK PLAN

- Reorganize into Health and Human Services
  - Leadership by Health and Human Services Director
  - Recruit Veterans Services Officer (VSO) Lead position
- Draft strategic plan
- Office location
- Stabilize General Fund contribution
- Develop sustainable program

Significant administrative change occurs going into fiscal year 2024 as Veteran Services integrates with Health and Human Services. The Health and Human Services Director and a VSO Lead will provide leadership. Development of stable programming is priority, as this integration seeks to strengthen partnerships, resources, and sustainability. Veteran Services will work to stabilize County General Fund contribution and draft a Strategic Plan that outlines these priorities. Additionally, Health and Human Services and Veteran Services will identify space requirements and the best location for office and services provision.

## PERFORMANCE MEASURES

- Number of Veterans who elect to use the services provided by this office
- Number of claims and benefits being approved without need to submit appeals or secondary claims
- Providing timely direct support to Veterans for state and federal benefits

## PERSONNEL

POSITION	2021 ACTUALS	2022 ACTUALS	2023 BUDGET	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
Veterans Services Director	1.00	1.00	1.00	-	-	-
Veterans Services Officer	1.00	1.00	0.50	2.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00	-	-	-
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>2.50</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

## ORGANIZATIONAL CHART



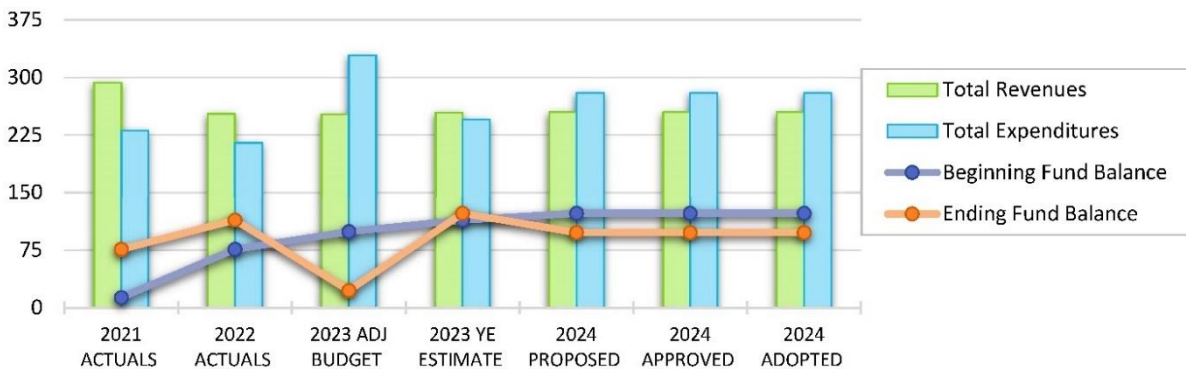
## BUDGET (AMOUNTS IN THOUSANDS)

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 13	\$ 76	\$ 99	\$ 114	\$ 123	\$ 123	\$ 123
<b>Revenue</b>							
Intergovernmental	82	96	91	91	91	91	91
Transfers and Interfund	210	157	161	161	161	161	161
Miscellaneous	1	-	-	2	3	3	3
<b>Total Revenue</b>	<b>293</b>	<b>253</b>	<b>252</b>	<b>254</b>	<b>255</b>	<b>255</b>	<b>255</b>
<b>Total Resources</b>	<b>306</b>	<b>329</b>	<b>351</b>	<b>368</b>	<b>378</b>	<b>378</b>	<b>378</b>
<b>Requirements</b>							
<b>Appropriation</b>							
Personnel	\$ 161	\$ 127	\$ 204	\$ 133	\$ 178	\$ 178	\$ 178
Materials & Services	69	88	125	112	101	102	102
Transfers	-	-	-	-	1	-	-
Contingency	-	-	23	-	98	98	98
<b>Total Appropriation</b>	<b>230</b>	<b>215</b>	<b>351</b>	<b>245</b>	<b>378</b>	<b>378</b>	<b>378</b>
<b>Total Requirements</b>	<b>\$ 230</b>	<b>\$ 215</b>	<b>\$ 351</b>	<b>\$ 245</b>	<b>\$ 378</b>	<b>\$ 378</b>	<b>\$ 378</b>

Slight differences due to rounding

## Revenues and Expenditures, Actuals and Budgeted

Amounts in thousands



## FIVE-YEAR FORECAST (AMOUNTS IN THOUSANDS)

Although expenditures slightly exceed revenues in fiscal years 2025 through 2028, Veterans Services operations are projected to maintain the required minimum net working capital through fiscal year 2028. Plans to increase service levels in fiscal year 2026 are contingent on the successful procurement of additional

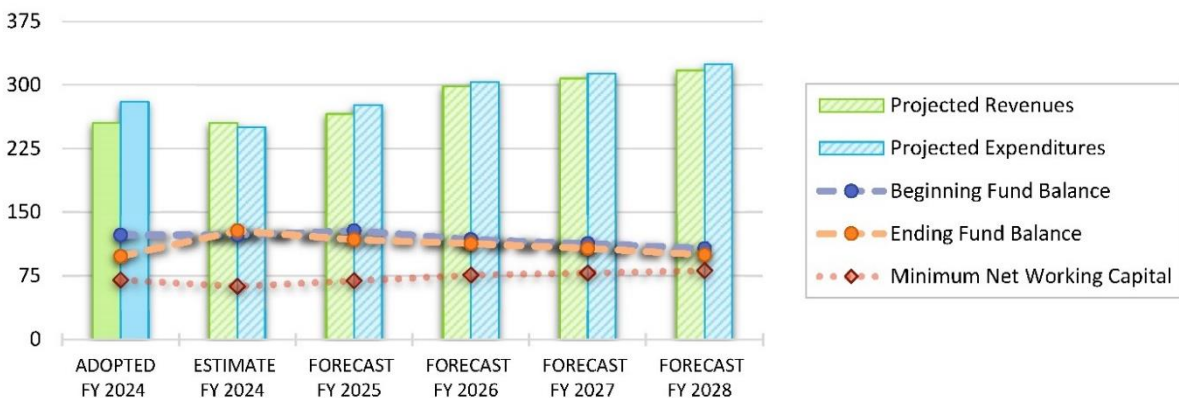
revenues from grants and/or other kinds of contributions. Leadership will adjust as needed to maintain sustainable operations.

See page 190 for more information on the forecasting process and assumptions used to calculate projections.

	ADOPTED FY 2024	ESTIMATE FY 2024	FORECAST FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028
<b>Beginning Fund Balance</b>	\$ 123	\$ 123	\$ 128	\$ 117	\$ 113	\$ 107
<b>Revenue</b>	255	255	266	298	308	317
<b>Total Resources</b>	378	378	394	416	421	424
<b>Expenditures</b>						
Personnel	\$ 178	\$ 163	\$ 175	\$ 184	\$ 192	\$ 201
Materials & Services	102	87	102	119	121	123
<b>Total Expenditures</b>	280	250	276	303	313	324
<b>ENDING FUND BALANCE</b>	\$ 98	\$ 128	\$ 117	\$ 113	\$ 107	\$ 100
Ratio Fund Balance to Expenditures	35%	51%	43%	37%	34%	31%
<b>FTE</b>	<b>2.0</b>	<b>2.0</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>

### Projected Revenues and Expenditures | 2024-2028

Amounts in thousands



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# Governmental Funds: Special Revenue

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# Clerk Special Revenue Fund

## SUMMARY

The Clerk’s Special Revenue Fund accounts for the Clerk’s notary, recording reserves, and archive special account activity as established by state statute.

## RESOURCES

A portion of fees collected by the County Clerk are dedicated for specific uses.

## APPROPRIATIONS

This budget includes the appropriation of resources for materials and services and capital outlay as presented, as well as personnel for 0.18 FTE staff time used specifically to archive.

## CHANGES FROM PREVIOUS YEAR

No changes from the previous year.

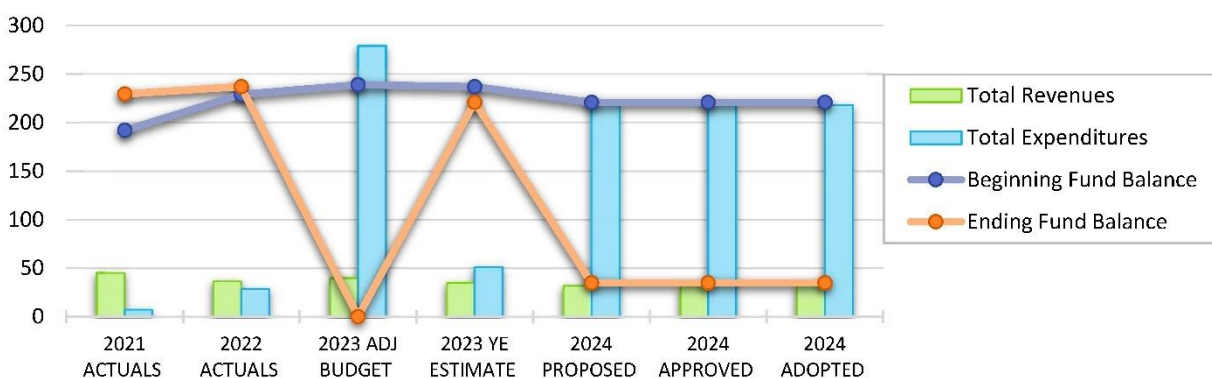
## BUDGET (AMOUNTS IN THOUSANDS)

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 192	\$ 229	\$ 239	\$ 237	\$ 221	\$ 221	\$ 221
<b>Revenue</b>							
Transfers and Interfund	16	13	14	14	10	10	10
Licenses, Permits & Fees	27	23	25	17	18	18	18
Miscellaneous	2	1	1	4	4	4	4
<b>Total Revenue</b>	<b>45</b>	<b>37</b>	<b>40</b>	<b>35</b>	<b>32</b>	<b>32</b>	<b>32</b>
<b>Total Resources</b>	<b>237</b>	<b>266</b>	<b>279</b>	<b>272</b>	<b>253</b>	<b>253</b>	<b>253</b>
<b>Requirements</b>							
<b>Appropriation</b>							
Notary	\$ -	\$ 5	\$ 47	\$ 21	\$ 26	\$ 26	\$ 26
Recording	-	11	140	10	115	115	115
Archive	7	12	93	20	77	77	77
Contingency	-	-	-	-	35	35	35
<b>Total Appropriation</b>	<b>7</b>	<b>28</b>	<b>279</b>	<b>51</b>	<b>253</b>	<b>253</b>	<b>253</b>
<b>Total Requirements</b>	<b>\$ 7</b>	<b>\$ 28</b>	<b>\$ 279</b>	<b>\$ 51</b>	<b>\$ 253</b>	<b>\$ 253</b>	<b>\$ 253</b>

*Slight differences due to rounding*

### Revenues and Expenditures, Actuals and Budgeted

*Amounts in thousands*



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# Community College Education Center Fund

## SUMMARY

This fund accounts for dollars set aside as required in a joint ownership building agreement between Crook County and Central Oregon Community College (COCC).

Opened in August, 2011, the building meets the educational needs of COCC programs delivered in Crook County and provides meeting space/ classrooms for County and community events. In fiscal year 2016, the County passed the responsibility of daily management of the building to COCC. COCC is responsible for the preparation and management of the operational budget.

The County and COCC created three reserve accounts to ensure sustainable funding of replacement equipment, building maintenance and furnishings associated with the facility. The County manages these accounts. The County and COCC jointly decide how to spend these funds and how to replenish account balances if any spending occurs.

## BUDGET (AMOUNTS IN THOUSANDS)

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 164	\$ 130	\$ 129	\$ 130	\$ 182	\$ 182	\$ 182
<b>Revenue</b>							
Intergovernmental	-	-	-	25	25	25	25
Transfers and Interfund	-	-	-	25	25	25	25
Miscellaneous	1	1	-	2	5	5	5
<b>Total Revenue</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>52</b>	<b>55</b>	<b>55</b>	<b>55</b>
<b>Total Resources</b>	<b>166</b>	<b>130</b>	<b>129</b>	<b>182</b>	<b>237</b>	<b>237</b>	<b>237</b>
<b>Requirements</b>							
<b>Appropriation</b>							
Materials & Services	\$ 36	\$ -	\$ 129	\$ -	\$ -	\$ -	\$ -
Special Payment	-	-	-	-	75	75	75
Contingency	-	-	-	-	162	162	162
<b>Total Appropriation</b>	<b>36</b>	<b>-</b>	<b>129</b>	<b>-</b>	<b>237</b>	<b>237</b>	<b>237</b>
<b>Other Requirements</b>							
<b>Total Requirements</b>	<b>\$ 36</b>	<b>\$ -</b>	<b>\$ 129</b>	<b>\$ -</b>	<b>\$ 237</b>	<b>\$ 237</b>	<b>\$ 237</b>

*Slight differences due to rounding*

## RESOURCES

The most recent agreement calls for both Crook County and COCC to contribute \$25,000 each year for fiscal years 2023 and 2024 to this fund.

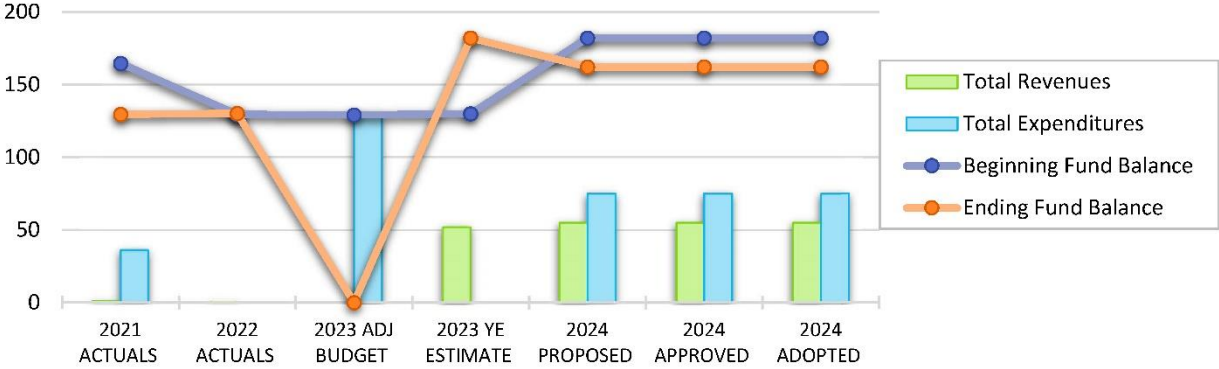
## APPROPRIATIONS

Appropriation of \$75,000 has been budgeted should the joint committee desire to flow resources to COCC to make replacement purchases during the year. The remainder is appropriated in contingency.

## CHANGES FROM PREVIOUS YEAR

The County will merge the three reserve accounts into one. The overall goal for the fund is \$275,000, with approximately 36% dedicated to maintenance, 55% to technology, and 9% dedicated to furniture.

**COMMUNITY COLLEGE EDUCATION CENTER FUND**  
**Revenues and Expenditures, Actuals and Budgeted**  
*Amounts in thousands*



# Crook County School Fund

## SUMMARY

The Crook County School Fund accounts for the payment in lieu of taxes (PILT) and federal timber funds to be used for K-12 education.

## REVENUE

A portion (25%) of federal timber receipts and a portion of PILT funds are received in this fund.

## APPROPRIATIONS

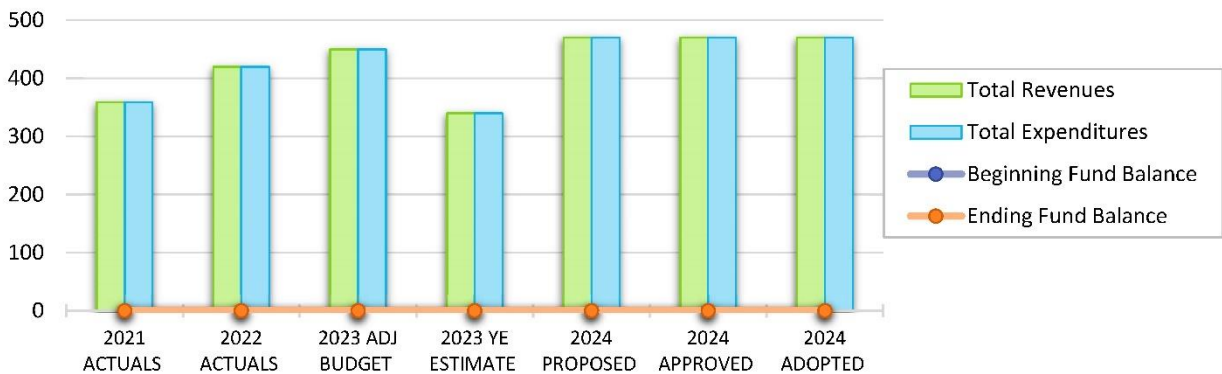
Funds received are passed through to the Crook County School District.

## BUDGET (AMOUNTS IN THOUSANDS)

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue</b>							
Taxes	110	121	135	135	140	140	140
Intergovernmental	249	299	315	205	330	330	330
Miscellaneous	0	0	-	-	-	-	-
<b>Total Revenue</b>	<b>359</b>	<b>420</b>	<b>450</b>	<b>340</b>	<b>470</b>	<b>470</b>	<b>470</b>
<b>Total Resources</b>	<b>359</b>	<b>420</b>	<b>450</b>	<b>340</b>	<b>470</b>	<b>470</b>	<b>470</b>
<b>Requirements</b>							
<b>Appropriation</b>							
Materials & Services	\$ 359	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Payment	-	420	450	340	470	470	470
<b>Total Appropriation</b>	<b>359</b>	<b>420</b>	<b>450</b>	<b>340</b>	<b>470</b>	<b>470</b>	<b>470</b>
<b>Total Requirements</b>	<b>\$ 359</b>	<b>\$ 420</b>	<b>\$ 450</b>	<b>\$ 340</b>	<b>\$ 470</b>	<b>\$ 470</b>	<b>\$ 470</b>

Slight differences due to rounding

**CROOK COUNTY SCHOOL FUND**  
**Revenues and Expenditures, Actuals and Budgeted**  
*Amounts in thousands*



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# Risk Management Fund

## SUMMARY

The Risk Management Fund, new for fiscal year 2024, will be for the designated purpose of mitigating a variety of county-wide risks, such as liability insurance deductibles and additional workers compensation.

transfers totaling \$52,000 from all county departments (amount from department is based on percentage of operating budget).

## RESOURCES

This fund will be established through a transfer of \$150,000 from the General Fund, as well as

## APPROPRIATIONS

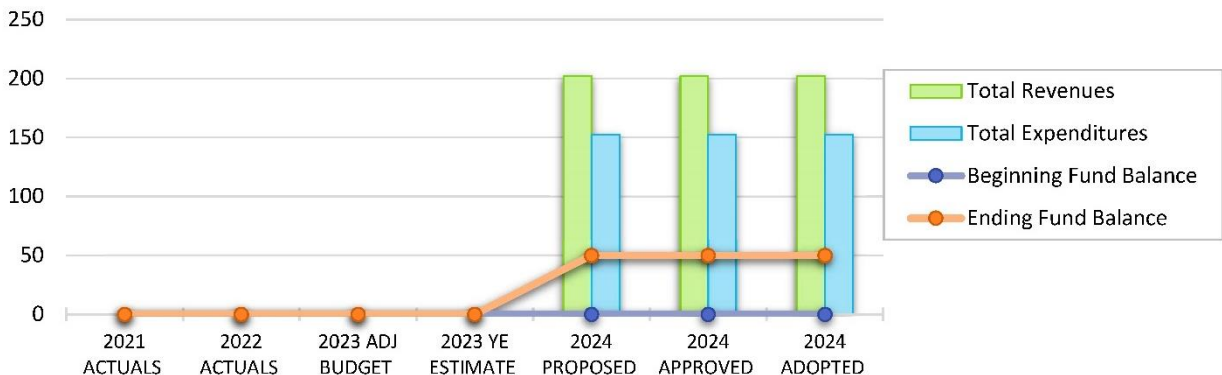
Appropriation for estimated possible liability insurance deductible payments or additional workers compensation, with the balance to be held in contingency.

## BUDGET (AMOUNTS IN THOUSANDS)

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue</b>							
Internal Service	-	-	-	-	-	52	52
Transfers and Interfund	-	-	-	-	202	150	150
<b>Total Revenue</b>	-	-	-	-	<b>202</b>	<b>202</b>	<b>202</b>
<b>Total Resources</b>	-	-	-	-	<b>202</b>	<b>202</b>	<b>202</b>
<b>Requirements</b>							
<b>Appropriation</b>							
Materials & Services	\$ -	\$ -	\$ -	\$ -	152	152	152
Contingency	-	-	-	-	50	50	50
<b>Total Appropriation</b>	-	-	-	-	<b>202</b>	<b>202</b>	<b>202</b>
<b>Total Requirements</b>	\$ -	\$ -	\$ -	\$ -	<b>202</b>	<b>202</b>	<b>202</b>

*Slight differences due to rounding*

**RISK MANAGEMENT FUND**  
**Revenues and Expenditures, Actuals and Budgeted**  
*Amounts in thousands*



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# Special Transportation Fund

## SUMMARY

The Special Transportation Fund accounts for federal and state special transportation programs. Generally, the County enters into intergovernmental agreements with Central Oregon Intergovernmental Council (COIC) to perform the services.

## RESOURCES

Federal and state program and grant funding is awarded periodically to the County. COIC is often the lead agency that seeks the funding to perform various services, such as transportation for seniors and inter-city transportation.

## APPROPRIATIONS

Budget includes contract services via COIC equal to anticipated funds plus administrative overhead.

## CHANGES FROM PREVIOUS YEAR

Anticipated program activities were significantly scaled back due to the pandemic. COIC expects programs to be expanded in fiscal year 2024, optimistic that they will be able to hire drivers and take delivery on new buses.

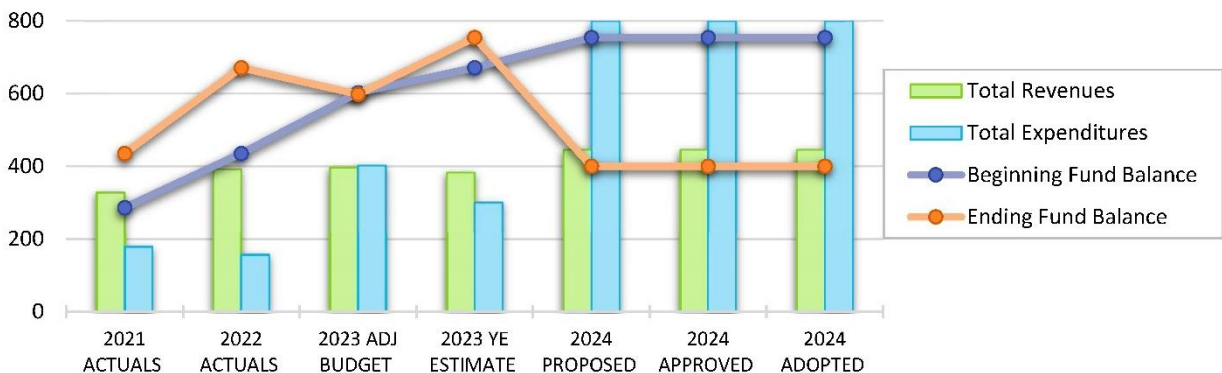
## BUDGET (AMOUNTS IN THOUSANDS)

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 286	\$ 435	\$ 603	\$ 671	\$ 754	\$ 754	\$ 754
<b>Revenue</b>							
Intergovernmental	324	390	393	368	431	431	431
Miscellaneous	4	2	4	15	15	15	15
<b>Total Revenue</b>	<b>328</b>	<b>392</b>	<b>397</b>	<b>383</b>	<b>446</b>	<b>446</b>	<b>446</b>
<b>Total Resources</b>	<b>614</b>	<b>828</b>	<b>1,000</b>	<b>1,054</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>
<b>Requirements</b>							
<b>Appropriation</b>							
Materials & Services	\$ 179	\$ 157	\$ 402	\$ 300	\$ 800	\$ 800	\$ 800
Contingency	-	-	598	-	400	400	400
<b>Total Appropriation</b>	<b>179</b>	<b>157</b>	<b>1,000</b>	<b>300</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>
<b>Total Requirements</b>	<b>\$ 179</b>	<b>\$ 157</b>	<b>\$ 1,000</b>	<b>\$ 300</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>

*Slight differences due to rounding*

## Revenues and Expenditures, Actuals and Budgeted

*Amounts in thousands*



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# Surveyor Fund

## SUMMARY

The County Surveyor Fund accounts for the activity associated with maintaining the County’s public land corners and surveying documentation.

## REVENUE

A portion of fees collected for every document recorded in the County Clerk's Office goes to this fund. Additionally, the County Surveyor receives review and recording fees for surveys submitted by registered land surveyors. Revenue varies with local real estate activity.

## APPROPRIATIONS

The County Surveyor is an elected position, held by Greg Kelso, who oversees the review of submitted surveys to ensure that the maps

comply with state and local regulations. Kelso Land Surveying is also utilized to search for the original monuments set by the Federal Government and to perpetuate those original positions. Expenditures include surveying activity paid to Kelso Land Surveying, LLC, owned by County Surveyor Greg Kelso, via contractual terms. Crook County also has a lease agreement with Kelso Land Surveying, LLC for the space used for surveying records.

### Surveyor Responsibilities:

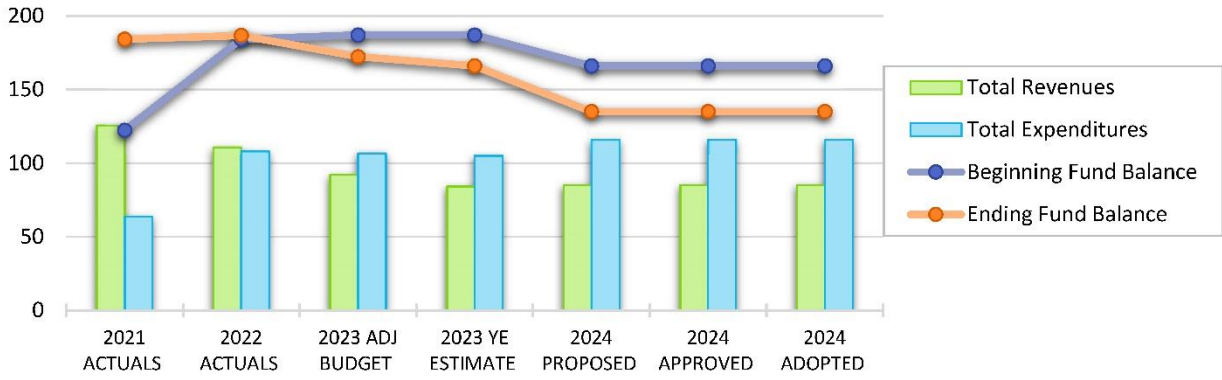
- Locate and re-monument original Federal Government public land corners.
- Review and record all surveys that are conducted in Crook County.
- Maintain survey maps, field books, corner restoration records and other items.

## BUDGET (AMOUNTS IN THOUSANDS)

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 122	\$ 184	\$ 187	\$ 187	\$ 166	\$ 166	\$ 166
<b>Revenue</b>							
Licenses, Permits & Fees	124	111	90	80	80	80	80
Miscellaneous	1	-	2	4	5	5	5
<b>Total Revenue</b>	<b>126</b>	<b>111</b>	<b>92</b>	<b>84</b>	<b>85</b>	<b>85</b>	<b>85</b>
<b>Total Resources</b>	<b>248</b>	<b>295</b>	<b>279</b>	<b>271</b>	<b>251</b>	<b>251</b>	<b>251</b>
<b>Requirements</b>							
<b>Appropriation</b>							
Materials & Services	\$ 64	\$ 108	\$ 107	\$ 105	\$ 116	\$ 116	\$ 116
Contingency	-	-	172	-	135	135	135
<b>Total Appropriation</b>	<b>64</b>	<b>108</b>	<b>279</b>	<b>105</b>	<b>251</b>	<b>251</b>	<b>251</b>
<b>Total Requirements</b>	<b>\$ 64</b>	<b>\$ 108</b>	<b>\$ 279</b>	<b>\$ 105</b>	<b>\$ 251</b>	<b>\$ 251</b>	<b>\$ 251</b>

*Slight differences due to rounding*

**SURVEYOR FUND**  
**Revenues and Expenditures, Actuals and Budgeted**  
*Amounts in thousands*



# Taylor Grazing Fund

## SUMMARY

The Taylor Grazing Fund accounts for the activity associated with grazing revenue generated on federal lands within Crook County. As required by ORS 294.070, the County established and maintains a separate fund and a grazing advisory board for activity associated with the Bureau of Land Management's (BLM) Crooked Valley Grazing District.

issued by the BLM is distributed to the County. Grazing fees remitted to Crook County range from \$4,000 - \$6,000 annually.

## REVENUE

A portion of the grazing fees paid within the County by permittees with federal grazing permits

## APPROPRIATIONS

Acting on the recommendation of an Advisory Board, the County Court authorizes the expenditure of funds for qualified projects. Consistent with prior years, the entire fund balance is budgeted for expenditure.

## CHANGES FROM PREVIOUS YEAR

No changes from the previous year.

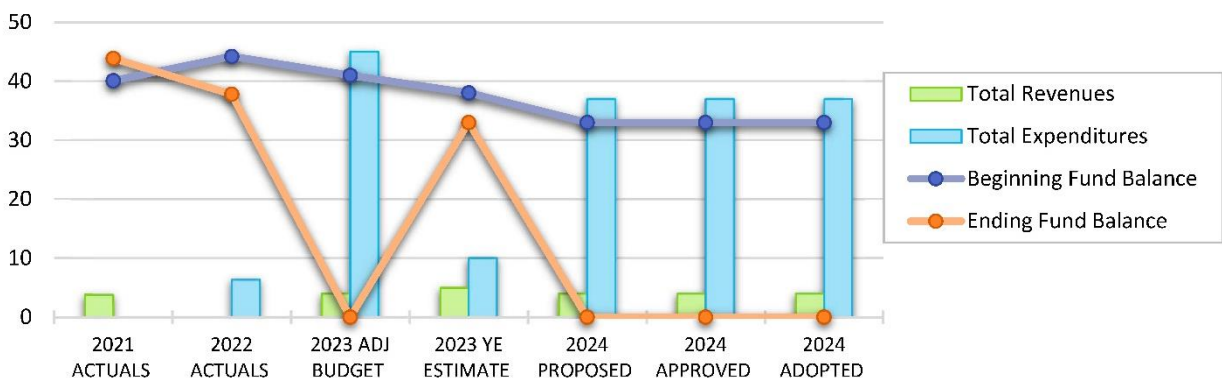
## BUDGET (AMOUNTS IN THOUSANDS)

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 40	\$ 44	\$ 41	\$ 38	\$ 33	\$ 33	\$ 33
<b>Revenue</b>							
Intergovernmental	4	-	4	4	4	4	4
Miscellaneous	-	-	-	1	-	-	-
<b>Total Revenue</b>	<b>4</b>	<b>-</b>	<b>4</b>	<b>5</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Total Resources</b>	<b>44</b>	<b>44</b>	<b>45</b>	<b>43</b>	<b>37</b>	<b>37</b>	<b>37</b>
<b>Requirements</b>							
<b>Appropriation</b>							
Materials & Services	\$ -	\$ 6	\$ 45	\$ 10	\$ 37	\$ 37	\$ 37
<b>Total Appropriation</b>	<b>-</b>	<b>6</b>	<b>45</b>	<b>10</b>	<b>37</b>	<b>37</b>	<b>37</b>
<b>Total Requirements</b>	<b>\$ -</b>	<b>\$ 6</b>	<b>\$ 45</b>	<b>\$ 10</b>	<b>\$ 37</b>	<b>\$ 37</b>	<b>\$ 37</b>

*Slight differences due to rounding*

## Revenues and Expenditures, Actuals and Budgeted

*Amounts in thousands*



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***DID YOU KNOW?***

*The Crooked Valley Grazing District was created in 1934 when the Department of the Interior created the Grazing Service to administer livestock grazing on the remaining public domain lands as authorized by the Taylor Grazing Act of 1934. The Grazing Service was combined with the General Land Office into the new Bureau of Land Management in 1946.*

---

# Title III Fund

## SUMMARY

This fund accounts for Title III federal funding that is restricted in use to services on federal land.

## REVENUE

Federal shared revenue of approximately \$100,000 per year.

## APPROPRIATIONS

Qualified expenditures for services, including personnel costs, on federal land. Restrictions vary by fiscal year of receipt of federal dollars.

## CHANGES FROM PREVIOUS YEAR

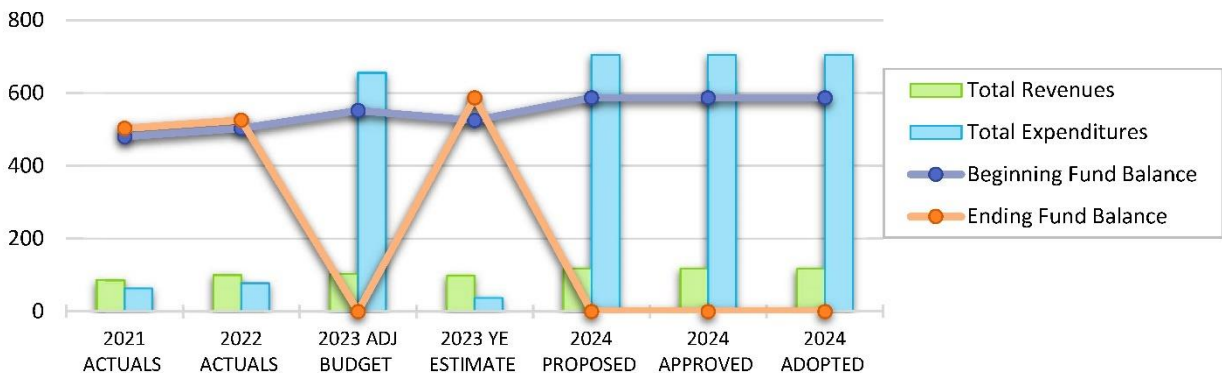
Activity in this fund has been limited the past several years. Evaluation of potential uses is ongoing with proposals anticipated in the summer/fall of 2023

## BUDGET (AMOUNTS IN THOUSANDS)

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 480	\$ 502	\$ 552	\$ 525	\$ 587	\$ 587	\$ 587
<b>Revenue</b>							
Intergovernmental	82	98	98	90	100	100	100
Miscellaneous	4	2	5	9	18	18	18
<b>Total Revenue</b>	<b>86</b>	<b>100</b>	<b>103</b>	<b>99</b>	<b>118</b>	<b>118</b>	<b>118</b>
<b>Total Resources</b>	<b>566</b>	<b>603</b>	<b>655</b>	<b>624</b>	<b>705</b>	<b>705</b>	<b>705</b>
<b>Requirements</b>							
<b>Appropriation</b>							
Materials & Services	\$ 63	\$ 77	\$ 625	\$ 37	\$ 705	\$ 705	\$ 705
Transfers	-	-	30	-	-	-	-
<b>Total Appropriation</b>	<b>63</b>	<b>77</b>	<b>655</b>	<b>37</b>	<b>705</b>	<b>705</b>	<b>705</b>
<b>Total Requirements</b>	<b>\$ 63</b>	<b>\$ 77</b>	<b>\$ 655</b>	<b>\$ 37</b>	<b>\$ 705</b>	<b>\$ 705</b>	<b>\$ 705</b>

*Slight differences due to rounding*

**TITLE III FUND**  
**Revenues and Expenditures, Actuals and Budgeted**  
*Amounts in thousands*



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# Tourism Fund

## SUMMARY

Tourism Fund accounts for the discretionary portion of the County transient room tax (TRT). Funds may be used for tourism-related purposes.

## REVENUE

Three and one-half percent (3.5%) of the County's TRT is received into this fund. Increased taxes are anticipated due to increased number of facilities for overnight guests and increased travel.

## APPROPRIATIONS

Appropriation for Fireworks is budgeted (\$5,000) with remainder in contingency. The fund balance carryover is included in contingency to address a significant one-time funding request.

## CHANGES FROM PREVIOUS YEAR

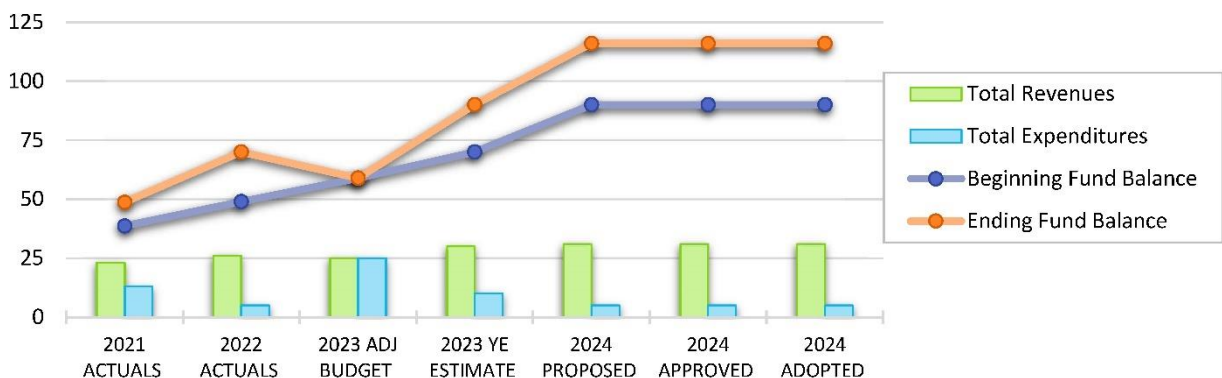
Crook County contribution for Fireworks (\$5,000) to come from this fund in fiscal year 2024 instead of Video Lottery Fund.

## BUDGET (AMOUNTS IN THOUSANDS)

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 39	\$ 49	\$ 59	\$ 70	\$ 90	\$ 90	\$ 90
<b>Revenue</b>							
Taxes	23	26	25	29	30	30	30
Miscellaneous	-	-	-	1	1	1	1
<b>Total Revenue</b>	<b>23</b>	<b>26</b>	<b>25</b>	<b>30</b>	<b>31</b>	<b>31</b>	<b>31</b>
<b>Total Resources</b>	<b>62</b>	<b>75</b>	<b>84</b>	<b>100</b>	<b>121</b>	<b>121</b>	<b>121</b>
<b>Requirements</b>							
<b>Appropriation</b>							
Materials & Services	\$ 13	\$ 5	\$ 25	\$ 10	\$ 5	\$ 5	\$ 5
Contingency	-	-	59	-	116	116	116
<b>Total Appropriation</b>	<b>13</b>	<b>5</b>	<b>84</b>	<b>10</b>	<b>121</b>	<b>121</b>	<b>121</b>
<b>Total Requirements</b>	<b>\$ 13</b>	<b>\$ 5</b>	<b>\$ 84</b>	<b>\$ 10</b>	<b>\$ 121</b>	<b>\$ 121</b>	<b>\$ 121</b>

*Slight differences due to rounding*

**TOURISM FUND**  
**Revenues and Expenditures, Actuals and Budgeted**  
*Amounts in thousands*



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## Video Lottery Fund

### SUMMARY

This fund accounts for funding provided through Oregon's video lottery.

(EDCO)/the Chamber. The one third appropriated to EDCO/Chamber is then split one-third to the Chamber (\$28,000) and two-thirds to EDCO (\$56,000).

### RESOURCES

Estimated receipts for fiscal year 2023 show a 7% increase over fiscal year 2022 actual. The forecast for fiscal year 2024 of \$255,000 represents an increase of 5% over fiscal year 2023.

The remaining one-sixth of funds are allocated to Rager Emergency Services (\$5,000), Post-Paulina Fire protection (\$5,000), Community College Education Center Fund (\$25,000 of the \$453,000 transfer), and other projects.

### APPROPRIATIONS

One-half of the current year funding is allocated as a transfer to the Fairgrounds (\$128,000 of the \$453,000 transfer). The transfer to the Fairgrounds Fund is increased from one-third of current year receipts to one-half.

Transfer appropriation includes the previously mentioned transfers out to Fairgrounds and the Community College Education Center Fund, as well as a \$300,000 transfer to the General Fund to repay a one-time payment the General Fund made to the Fairgrounds Fund in fiscal year 2023.

One-third of the current year funding is allocated to Economic Development for Central Oregon

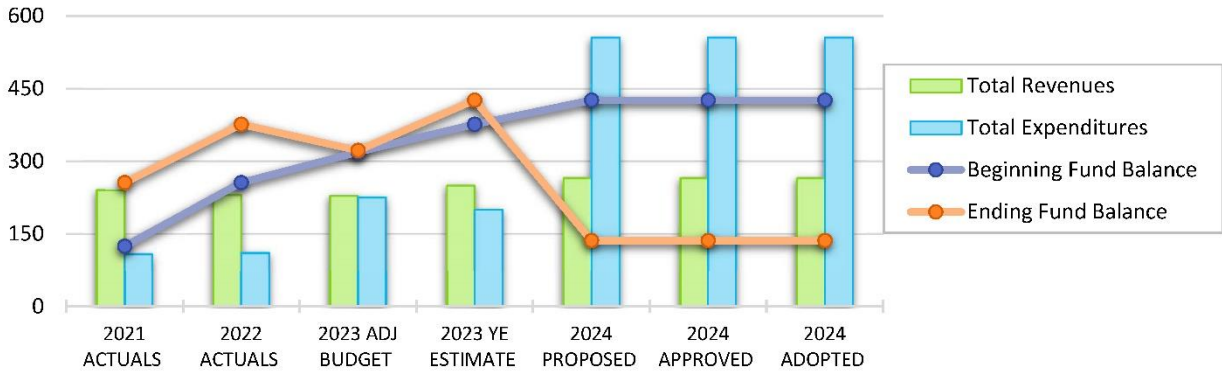
Contingency is budgeted to address revenue shortfalls and/or one-time funding requests.

### BUDGET (AMOUNTS IN THOUSANDS)

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 124	\$ 256	\$ 319	\$ 376	\$ 426	\$ 426	\$ 426
<b>Revenue</b>							
Intergovernmental	239	229	225	245	255	255	255
Miscellaneous	1	1	3	5	10	10	10
<b>Total Revenue</b>	<b>240</b>	<b>231</b>	<b>228</b>	<b>250</b>	<b>265</b>	<b>265</b>	<b>265</b>
<b>Total Resources</b>	<b>364</b>	<b>487</b>	<b>547</b>	<b>626</b>	<b>691</b>	<b>691</b>	<b>691</b>
<b>Requirements</b>							
<b>Appropriation</b>							
Materials & Services	\$ 48	\$ 51	\$ 150	\$ 100	\$ 102	\$ 102	\$ 102
Transfers	60	60	75	100	453	453	453
Contingency	-	-	322	-	136	136	136
<b>Total Appropriation</b>	<b>108</b>	<b>111</b>	<b>547</b>	<b>200</b>	<b>691</b>	<b>691</b>	<b>691</b>
<b>Total Requirements</b>	<b>\$ 108</b>	<b>\$ 111</b>	<b>\$ 547</b>	<b>\$ 200</b>	<b>\$ 691</b>	<b>\$ 691</b>	<b>\$ 691</b>

*Slight differences due to rounding*

**VIDEO LOTTERY FUND**  
**Revenues and Expenditures, Actuals and Budgeted**  
*Amounts in thousands*



# Governmental Funds: Capital Projects

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Capital Projects Fund .....	151

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# Capital Asset Reserve Fund

## SUMMARY

The Capital Asset Reserve Fund accounts for the sale and purchase of County assets that are unrestricted with the net monies retained and made available to meet unexpected funding challenges and or opportunities within the County.

## RESOURCES

Interest income and loan repayments from the Museum are the anticipated revenue sources for fiscal year 2024.

## APPROPRIATIONS

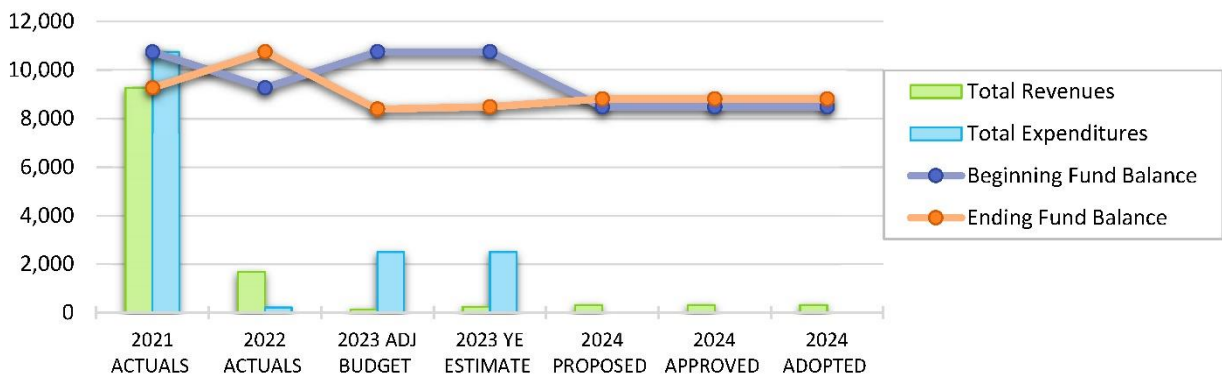
Resources entirely in contingency.

## BUDGET (AMOUNTS IN THOUSANDS)

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 10,746	\$ 9,276	\$ 10,749	\$ 10,749	\$ 8,481	\$ 8,481	\$ 8,481
<b>Revenue</b>							
Intergovernmental	23	23	23	23	23	23	23
Transfers and Interfund	8,963	-	-	-	-	-	-
Miscellaneous	289	1,660	110	209	300	300	300
<b>Total Revenue</b>	<b>9,276</b>	<b>1,683</b>	<b>133</b>	<b>232</b>	<b>323</b>	<b>323</b>	<b>323</b>
<b>Total Resources</b>	<b>20,022</b>	<b>10,959</b>	<b>10,882</b>	<b>10,981</b>	<b>8,804</b>	<b>8,804</b>	<b>8,804</b>
<b>Requirements</b>							
<b>Appropriation</b>							
Capital Outlay	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ -	\$ -
Transfers	10,746	210	-	-	-	-	-
Contingency	-	-	8,382	-	8,804	8,804	8,804
<b>Total Appropriation</b>	<b>10,746</b>	<b>210</b>	<b>10,882</b>	<b>2,500</b>	<b>8,804</b>	<b>8,804</b>	<b>8,804</b>
<b>Total Requirements</b>	<b>\$ 10,746</b>	<b>\$ 210</b>	<b>\$ 10,882</b>	<b>\$ 2,500</b>	<b>\$ 8,804</b>	<b>\$ 8,804</b>	<b>\$ 8,804</b>

Slight differences due to rounding

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



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# Capital Projects Fund

## SUMMARY

Fund is being renamed to a more general Capital Projects Fund rather than being limited to only the Justice Center and Courthouse projects. The Capital Projects Fund accounts for the activity associated with the funding and construction of the major capital projects in Crook County, including the Justice Center construction and Courthouse renovation projects.

Voters approved General Obligation bonds to fund a portion of the Justice Center and Courthouse projects with Debt Service deferred until fiscal year 2028. Live and time-lapse video footage of Justice Center construction progress can be seen on this website:

<https://www.teleport.io/view?feed=fenoyzmsttaa>

Other major capital projects under consideration and to be explored in fiscal year 2024 include a Community Development building and Juniper Canyon Access Road.

## RESOURCES

For Justice Center and Courthouse, carryover of voter approved bond proceeds from debt issued in fiscal year 2022, State Department of Justice grant funding approved in fiscal year 2022, with payments made on a reimbursement basis. Resources for other projects and department operating expenses to come from interest income, American Rescue Plan Act (ARPA) funds, and a transfer from the Road Department.

## PERSONNEL

POSITION	2021 ACTUALS	2022 ACTUALS	2023 BUDGET	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
Construction Project Manager	-	-	1.00	1.00	1.00	1.00

## APPROPRIATIONS

Total fund appropriation of \$38.098 million with \$6.259 million held in contingency. For operations, personnel budget of \$160,000 for project management and materials and services of \$529,000 for administrative/internal service fees. Appropriations for Courthouse (\$1.7 million) and Community Development Building (\$1 million) budgeted for architectural engineering and design work; Juniper Canyon Access (\$150,000) for feasibility study; Justice Center (\$28,300) for remaining architectural, construction, furnishings, and technology for project completion during fiscal year 2024, consistent with the approved plan by the State of Oregon Justice Department.

## CHANGES FROM PREVIOUS YEAR

Fund is being renamed to a more general Capital Projects Fund rather than being limited to the Justice Center and Courthouse projects. Justice Center construction to be completed in fiscal year 2024. New project exploration in fiscal year 2024 to include Courthouse renovation, Community Development building, and Juniper Canyon Access.

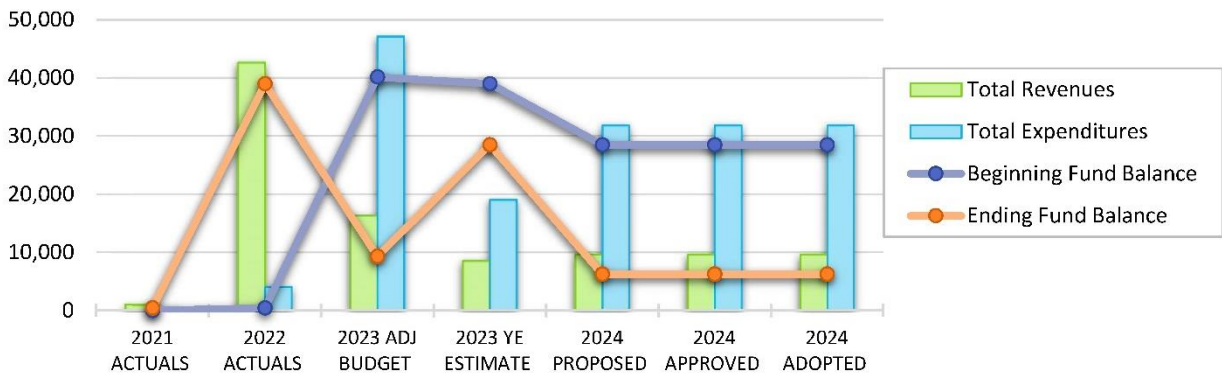
## BUDGET (AMOUNTS IN THOUSANDS)

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ -	\$ 439	\$ 40,133	\$ 38,995	\$ 28,482	\$ 28,482	\$ 28,482
<b>Revenue</b>							
Intergovernmental	-	-	16,000	7,400	9,136	9,136	9,136
Transfers and Interfund	1,000	-	-	-	150	150	150
Bond Proceeds	-	42,545	-	-	-	-	-
Charges for Services	-	5	-	-	-	-	-
Miscellaneous	-	59	300	1,116	330	330	330
<b>Total Revenue</b>	<b>1,000</b>	<b>42,609</b>	<b>16,300</b>	<b>8,516</b>	<b>9,616</b>	<b>9,616</b>	<b>9,616</b>
<b>Total Resources</b>	<b>1,000</b>	<b>43,048</b>	<b>56,433</b>	<b>47,511</b>	<b>38,098</b>	<b>38,098</b>	<b>38,098</b>
<b>Requirements</b>							
<b>Appropriation</b>							
Personnel	9	8	111	25	160	160	160
Materials and Services	-	-	-	200	526	529	529
Comm Dev Building	-	-	-	-	1,000	1,000	1,000
Courthouse	-	23	-	100	1,700	1,700	1,700
Juniper Canyon Access	-	-	-	-	150	150	150
Justice Center	552	4,022	47,004	18,704	28,300	28,300	28,300
Transfers	-	-	-	-	3	-	-
Contingency	-	-	9,318	-	6,259	6,259	6,259
<b>Total Appropriation</b>	<b>561</b>	<b>4,053</b>	<b>56,433</b>	<b>19,029</b>	<b>38,098</b>	<b>38,098</b>	<b>38,098</b>
<b>Total Requirements</b>	<b>\$ 561</b>	<b>\$ 4,053</b>	<b>\$ 56,433</b>	<b>\$ 19,029</b>	<b>\$ 38,098</b>	<b>\$ 38,098</b>	<b>\$ 38,098</b>

*Slight differences due to rounding*

### Revenues and Expenditures, Actuals and Budgeted

*Amounts in thousands*







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# Governmental Funds: Debt Service

Debt Service Fund ..... 157

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## Debt Service Fund

### SUMMARY

The Debt Service Fund accounts for activity associated with voter approved general obligation debt paid with property taxes.

### REVENUE

A property tax levy of \$632,000 is proposed. A collection rate of 92% is estimated, resulting

in current taxes of approximately \$567,000. Delinquent taxes of \$11,000 are anticipated.

### APPROPRIATIONS

Scheduled general obligation debt service is budgeted.

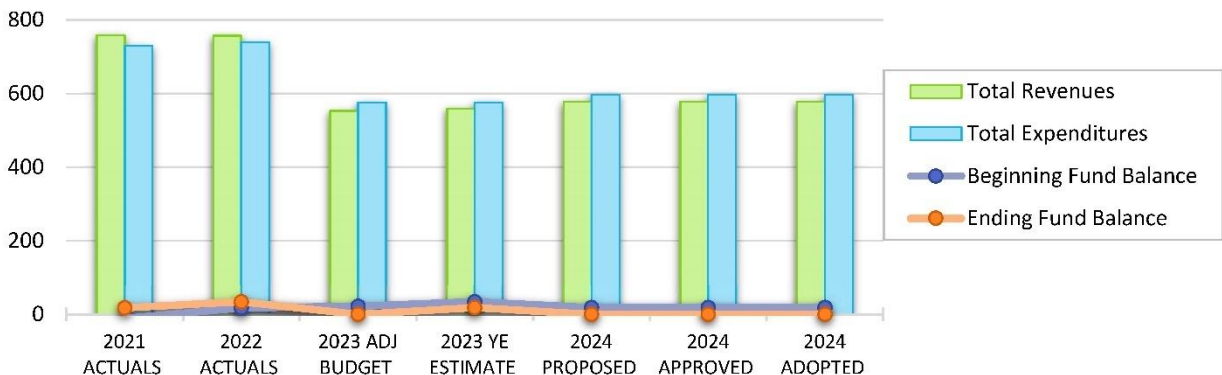
### BUDGET (AMOUNTS IN THOUSANDS)

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ (12)	\$ 18	\$ 22	\$ 34	\$ 18	\$ 18	\$ 18
<b>Revenue</b>							
Taxes	568	573	553	556	578	578	578
Intergovernmental	4	-	-	-	-	-	-
Transfers and Interfund	184	183	-	-	-	-	-
Miscellaneous	3	1	-	3	-	-	-
<b>Total Revenue</b>	<b>758</b>	<b>757</b>	<b>553</b>	<b>559</b>	<b>578</b>	<b>578</b>	<b>578</b>
<b>Total Resources</b>	<b>747</b>	<b>774</b>	<b>575</b>	<b>593</b>	<b>596</b>	<b>596</b>	<b>596</b>
<b>Requirements</b>							
Debt Service							
<i>Principal</i>							
<i>Jail - GO Bond</i>	\$ 75	\$ 90	\$ 110	\$ 110	\$ 135	\$ 135	\$ 135
<i>Jail - FFCO</i>	45	45	-	-	-	-	-
<i>Principal Total</i>	120	135	110	110	135	135	135
<i>Interest</i>							
<i>Jail - GO Bond</i>	470	468	465	465	461	461	461
<i>Jail - FFCO</i>	139	137	-	-	-	-	-
<i>Interest Total</i>	609	605	465	465	461	461	461
<b>Total Requirements</b>	<b>\$ 729</b>	<b>\$ 740</b>	<b>\$ 575</b>	<b>\$ 575</b>	<b>\$ 596</b>	<b>\$ 596</b>	<b>\$ 596</b>

Slight differences due to rounding

### Revenues and Expenditures, Actuals and Budgeted

Amounts in thousands



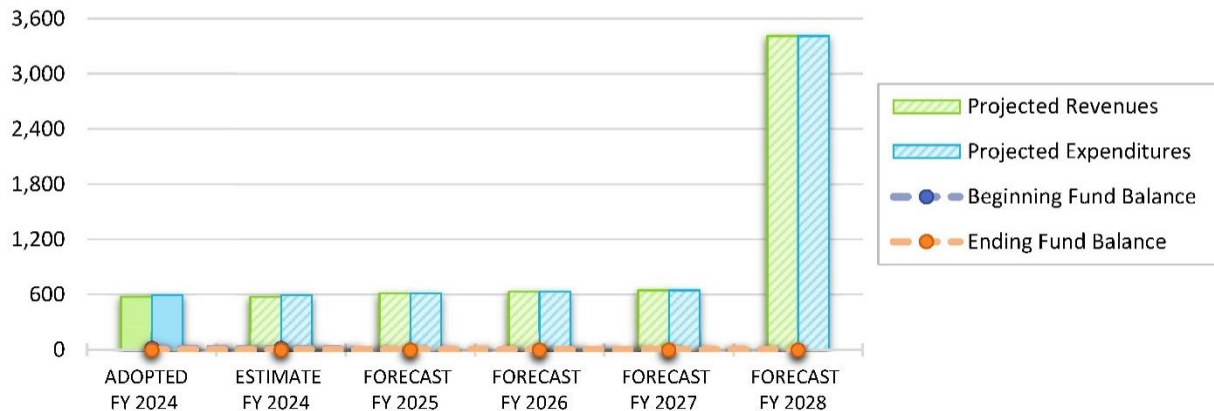
## FIVE-YEAR FORECAST (AMOUNTS IN THOUSANDS)

Debt service is funded by property taxes. This fund currently accounts for the obligation bond for the jail and, starting in fiscal year 2028, the general obligation bond for the Justice Center and Courthouse renovation as well. The debt for the jail is paid by a separate tax levy, not subject to limitation. The debt associated with the Justice Center and Courthouse renovation is

voter-approved and may be funded with a levy; however, present forecasts indicate the debt will be able to be paid with property taxes collected from the data centers when they begin to come on to the tax rolls beginning in fiscal year 2028. This information will be reviewed and updated annually.

	ADOPTED FY 2024	ESTIMATE FY 2024	FORECAST FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028
<b>Beginning Fund Balance</b>	\$ 18	\$ 18	\$ -	\$ -	\$ -	\$ -
<b>Revenue</b>	578	578	610	629	647	3,412
<b>Total Resources</b>	596	596	610	629	647	3,412
<b>Expenditures</b>						
Debt Service						
Principal	\$ 135	\$ 135	\$ 155	\$ 180	\$ 205	\$ 662
Interest	461	461	455	449	442	2,750
<b>Total Expenditures</b>	596	596	610	629	647	3,412
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**DEBT SERVICE FUND**  
**Projected Revenues and Expenditures | 2024-2028**  
*Amounts in thousands*



# Proprietary Funds: Enterprise

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## Fairgrounds Fund



### MISSION

The Crook County Fairgrounds mission is to serve as a gathering place for local and regional activities that promote and enhance social, economic, educational, and entertaining events for the benefit of Crook County residents and other participants that travel to our area.

### SUMMARY

The Crook County Fairgrounds has been a gathering place for community members for 120 years. The grounds host many of the community's marquee events including civic, recreational, entertainment, business, and traditional youth activities.

### GOVERNANCE

The Fairgrounds operates under ORS 565-230 and the Crook County Court – Fair Board operating agreement, which has a Fair Board (appointed by the County Commissioners), who has exclusive management of Fair, Fairgrounds, licenses, and distribution of all proceeds.

### RESOURCES

Thanks to an infusion of American Rescue Plan Act (ARPA) funds of \$300,000 in fiscal year 2023, the Fairgrounds Fund will begin fiscal year 2024 with a carryover of \$365,000. Intergovernmental

revenue (66% of total revenue) is primarily the recognition of significant state funding from the prior year which was deferred until capital project spenddown in fiscal year 2024, plus about \$200,000 in anticipated new dollars. Transfers from General Fund (\$250,000) and Video Lottery (\$128,000) comprise 14% of the total revenue. The remaining revenue comes from the transient room tax, community partnerships, donations, charges for services, and interest earnings.

### APPROPRIATIONS

Personnel is budgeted at \$412,000, an increase over prior year due to increased FTE along with cost-of-living adjustment and step increases. Materials and services budget of \$631,000 goes in large part to contract services for the annual Crook County Fair and continued upkeep repairs and maintenance. Capital Outlay budget of \$1,743,000 will be used to complete the list of approved capital improvement projects determined by the Fair Board. The balance of \$310,000 is appropriated in contingency.

### DEPARTMENT WORK PLAN

- Address minimum fund balance deficiency
- Address operational deficit
- Review existing RV agreement with Parks and Rec District

- Expand RV space rental
- Support additional revenue via State HB2510
- Pursue support from City Transient Room Tax
- Secure water rights from OID
- Funding for new community hall
- Utility flatbed truck
- Draft strategic plan inclusive of the above

Historically, the Fairgrounds budget has been an operating budget to maintain buildings and equipment. Expanding sources of revenue are currently under discussion. These include review of rental rates, expanded RV space, expanded transient room tax and proposed increase in County Fairgrounds Lottery funding under the current legislation before the legislators.

The Fairgrounds will continue to leverage state grant funding to improve both the grounds and structures in hopes of reducing ongoing maintenance costs. These improvements to the facility will help to decrease the amount of overtime and workload and increase morale for the employees.

Going into fiscal year 2024, discretionary expenditures will be closely managed due to the rebuilding of event booking/revenues following the COVID-19 health concerns. As the public health and social gatherings restrictions eased, we anticipate moderate growth in both facilities' usage and bookings and an increase in Transient Room Tax income.

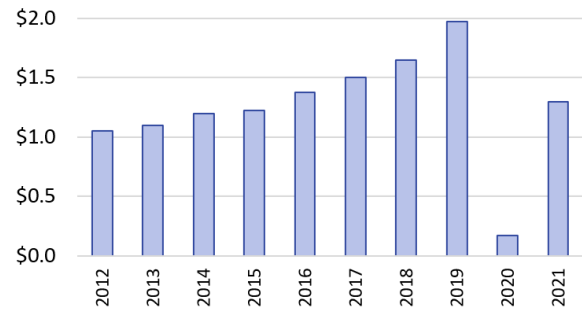
As we enter fiscal year 2024, the Fair Board will be presenting a newly completed Master Plan with an exciting vision into the future. The Master Plan will include a larger meeting space, upgrade traffic flows and expanded grounds.

### PERFORMANCE MEASURES

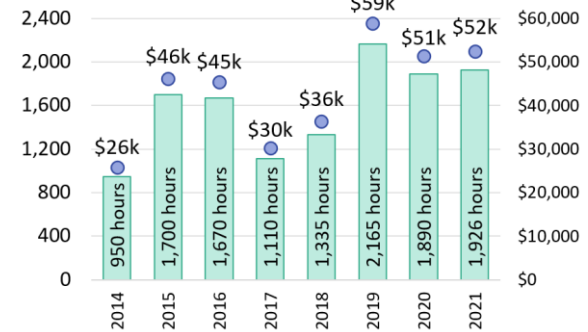
- Increase number of event bookings and rentals
- Grow self-generated revenue through marketing outreach

### ECONOMIC FOOTPRINT

*in millions*



### VOLUNTEER VALUE

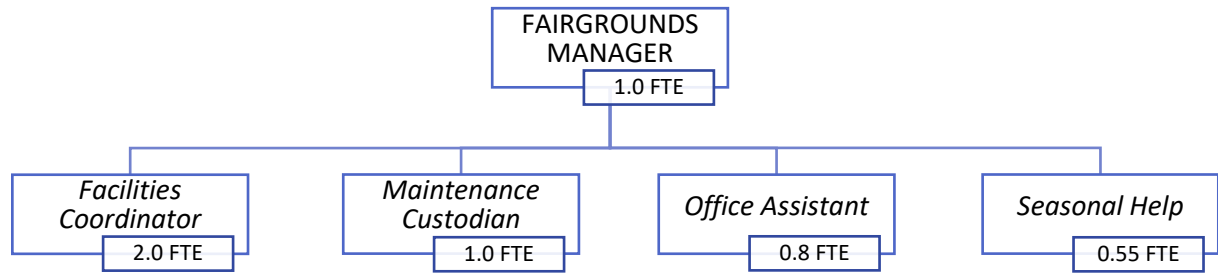


Volunteer time is valued at \$ 27.20 per hour.

### PERSONNEL

POSITION	2021 ACTUALS	2022 ACTUALS	2023 BUDGET	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
Fairgrounds Manager	1.000	1.00	1.00	1.00	1.00	1.00
Facilities Coordinator	2.000	2.00	2.00	2.00	2.00	2.00
Maintenance Custodian	1.000	1.00	1.00	1.00	1.00	1.00
Office Assistant	0.625	0.50	0.50	0.80	0.80	0.80
Temporary Help	0.075	0.20	0.20	0.55	0.55	0.55
<b>Total</b>	<b>4.700</b>	<b>4.70</b>	<b>4.70</b>	<b>5.35</b>	<b>5.35</b>	<b>5.35</b>

## ORGANIZATIONAL CHART



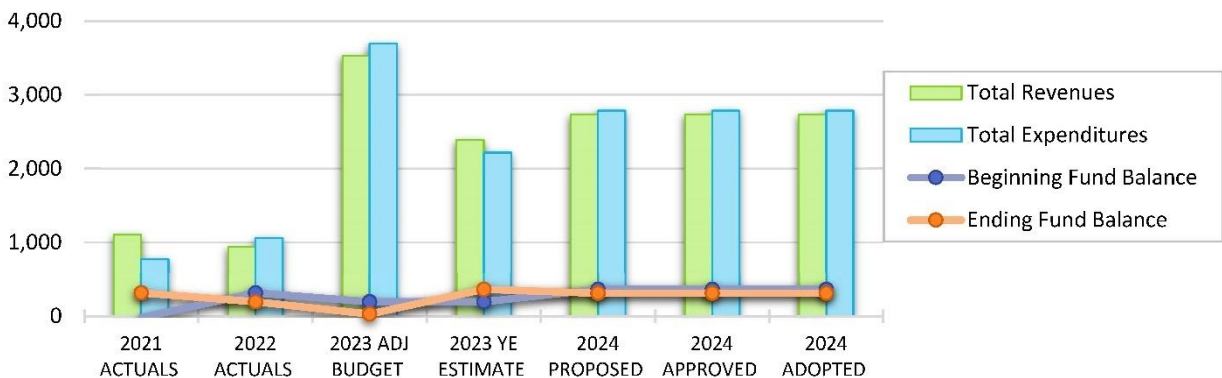
## BUDGET (AMOUNTS IN THOUSANDS)

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ (20)	\$ 313	\$ 196	\$ 196	\$ 365	\$ 365	\$ 365
<b>Revenue</b>							
Taxes	202	230	180	180	220	220	220
Intergovernmental	165	154	2,422	1,244	1,792	1,792	1,792
Transfers and Interfund	310	299	342	342	378	378	378
Licenses, Permits & Fees	4	4	3	4	3	3	3
Charges for Services	177	167	204	233	201	201	201
Miscellaneous	243	87	377	383	137	137	137
<b>Total Revenue</b>	<b>1,101</b>	<b>940</b>	<b>3,528</b>	<b>2,386</b>	<b>2,731</b>	<b>2,731</b>	<b>2,731</b>
<b>Total Resources</b>	<b>1,081</b>	<b>1,254</b>	<b>3,724</b>	<b>2,582</b>	<b>3,096</b>	<b>3,096</b>	<b>3,096</b>
<b>Requirements</b>							
<b>Appropriation</b>							
Personnel	\$ 234	\$ 328	\$ 380	\$ 375	\$ 412	\$ 412	\$ 412
Materials & Services	534	730	703	708	629	631	631
Capital Outlay	-	-	2,612	1,134	1,743	1,743	1,743
Transfers	-	-	-	-	2	-	-
Contingency	-	-	29	-	310	310	310
<b>Total Appropriation</b>	<b>768</b>	<b>1,058</b>	<b>3,724</b>	<b>2,217</b>	<b>3,096</b>	<b>3,096</b>	<b>3,096</b>
<b>Total Requirements</b>	<b>\$ 768</b>	<b>\$ 1,058</b>	<b>\$ 3,724</b>	<b>\$ 2,217</b>	<b>\$ 3,096</b>	<b>\$ 3,096</b>	<b>\$ 3,096</b>

Slight differences due to rounding

## Revenues and Expenditures, Actuals and Budgeted

Amounts in thousands



## FIVE-YEAR FORECAST (AMOUNTS IN THOUSANDS)

Despite General Fund support and increasing tourism tax dollars, this fund is challenged to maintain the required minimum net working capital. County leadership along with the Fairgrounds advisory board will be seeking strategic adjustments and revenue-generating improvements to make operations sustainable.

Revenues in fiscal year 2024 remain high due to one-time funding from the state for capital improvements. State legislation providing ongoing revenue of an additional \$300,000 annually stalled in the 2023 session. Legislators recognize that fairgrounds throughout the state are struggling financially, and we anticipate this

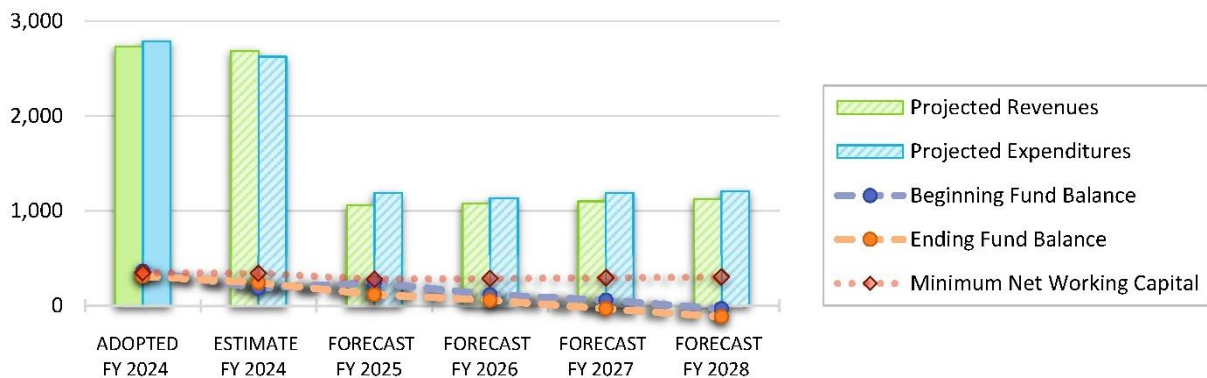
legislation will be considered in the special session in 2024, and if not, in the 2025 regular session. The forecasts presented represent operations at their current level, which does not include sufficient funding for capital repair and replacement. The funding noted above will contribute significantly to the operation, however, that funding is not anticipated to be sufficient to address the repairs and replacement of the aging facilities. Other revenue or sources of funding will be needed.

See page 190 for more information on the forecasting process and assumptions used to calculate projections.

	ADOPTED FY 2024	ESTIMATE FY 2024	FORECAST FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028
<b>Beginning Fund Balance</b>	\$ 365	\$ 184	\$ 243	\$ 116	\$ 57	\$ (34)
<b>Revenue</b>	2,731	2,683	1,056	1,075	1,098	1,121
<b>Total Resources</b>	3,096	2,867	1,299	1,191	1,155	1,087
<b>Expenditures</b>						
Personnel	\$ 412	\$ 441	\$ 473	\$ 498	\$ 519	\$ 541
Materials & Services	631	606	624	636	649	662
Capital Outlay	1,743	1,577	86	-	20	-
<b>Total Expenditures</b>	2,786	2,624	1,183	1,134	1,188	1,203
<b>ENDING FUND BALANCE</b>	\$ 310	\$ 243	\$ 116	\$ 57	\$ (34)	\$ (116)
Ratio Fund Balance to Expenditures	11%	9%	10%	5%	-3%	-10%
<b>FTE</b>	<b>5.35</b>	<b>5.35</b>	<b>5.35</b>	<b>5.35</b>	<b>5.35</b>	<b>5.35</b>

### Projected Revenues and Expenditures | 2024-2028

Amounts in thousands





## Landfill Fund



### MISSION

To provide the citizens of Crook County environmentally sound and cost-effective solid waste management services that are in compliance with all laws and regulations.

### SUMMARY

The Crook County Landfill manages the solid waste system in Crook County. This includes landfill disposal operations, a rural transfer operation, recycling services, regulatory reporting, and Household Hazardous Waste events. The landfill also has events for free yard debris and appliance disposal once a year. The primary function is to manage the total system for efficiency, cost control, and conformance to regulatory requirements. We currently have four active cells. The cells are for asbestos, concrete, construction and demolition waste, and a lined cell for municipal solid waste.

### REVENUE

The Landfill is self-sufficient, funded with user charges and other sources including:

- Septic and solid waste fees
- Recycle sales
- Vehicle parts and fuel sales
- Energy credits and rebates
- Property lease agreements

### APPROPRIATIONS

The fiscal year 2024 budget includes 10 FTE staff positions at a cost of just over \$1.0 million. On the material and services side, the major expenses for the Landfill are fuel, oil, and lube (\$240,000), environmental services (\$170,000), repairs and maintenance of grounds, buildings, and equipment (\$150,000), and DEQ disposal fees (\$90,000), with the remaining distributed among various supply requirements. There is an expected capital outlay of \$255,000 for costs associated with equipment replacement and a contingency set aside of \$360,000.



## DEPARTMENT WORK PLAN

- Explore changes to facilities to reduce staffing needs on Saturdays and holidays
- Update Solid Waste Management Plan
- Outsource grinding
- Add webpage with camera during operating hours
- Utilize social media
- Update 20-year financial model and update rates accordingly
- Update capital schedule
- Explore Jefferson County needs
- Review Republic Agreement
- Explore Jefferson County waste
- Strive to conserve on-site natural resources for future beneficial landfill use.

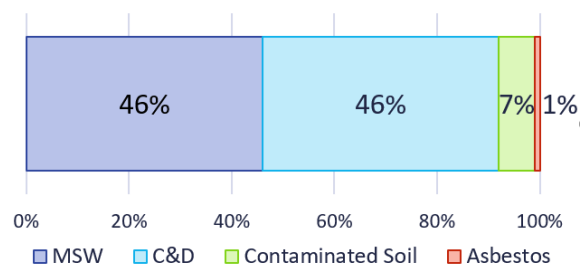
The Landfill will be exploring changes to the facilities that might reduce the number of staffing on Mondays, Saturdays, and holidays. The Solid Waste Management Plan is due for an update which we are currently working on. Our grinding of wood and yard debris is moving more to outsourcing due to the cost and maintenance of grinders. Looking to add a webpage with camera during operating hours of the line of vehicles at the scales so that customers may view live. Currently working on utilizing social media to promote Special events and new information. Update 20-year financial model and adjust rates according to increased cost wages, fuel, and new equipment. Update the capital projects and equipment needs that may have changed since last updated. Explore the needs that Jefferson County may have and try to get their business back for a revenue boost. Review Republic's agreement with having franchise for the county to see what we may need to change in the future.



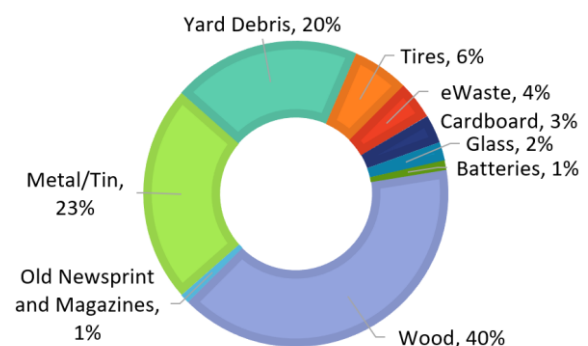
## PERFORMANCE MEASURES

- Improve community outreach (measured by increases in social media followers and website hits)
- Increase revenue through new commercial accounts

### SOLID WASTE BY TYPE



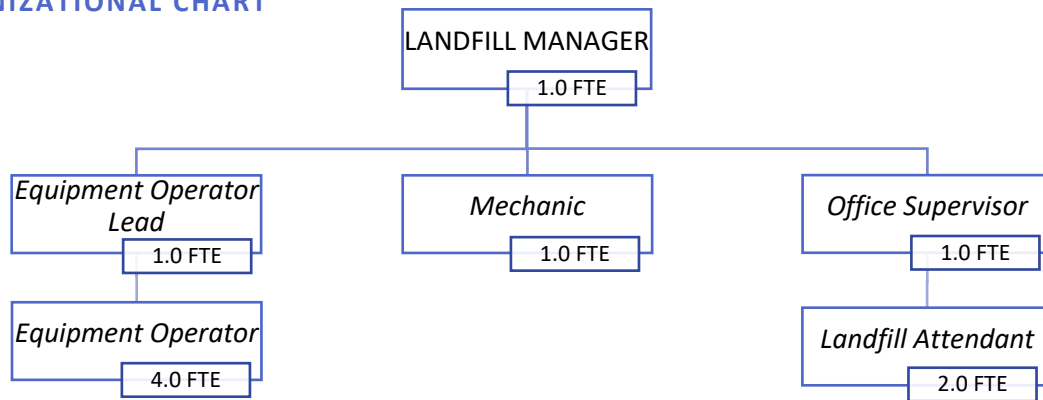
### RECYCLE BY TYPE



## PERSONNEL

POSITION	2021	2022	2023	2024	2024	2024
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED
Landfill Manager	1.00	1.00	1.00	1.00	1.00	1.00
Equipment Operator Lead	1.00	1.00	1.00	1.00	1.00	1.00
Mechanic	1.00	1.00	1.00	1.00	1.00	1.00
Office Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Equipment Operator	3.00	3.00	4.00	4.00	4.00	4.00
Landfill Attendant	2.00	2.00	2.00	2.00	2.00	2.00
<b>Total</b>	<b>9.00</b>	<b>9.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>

## ORGANIZATIONAL CHART

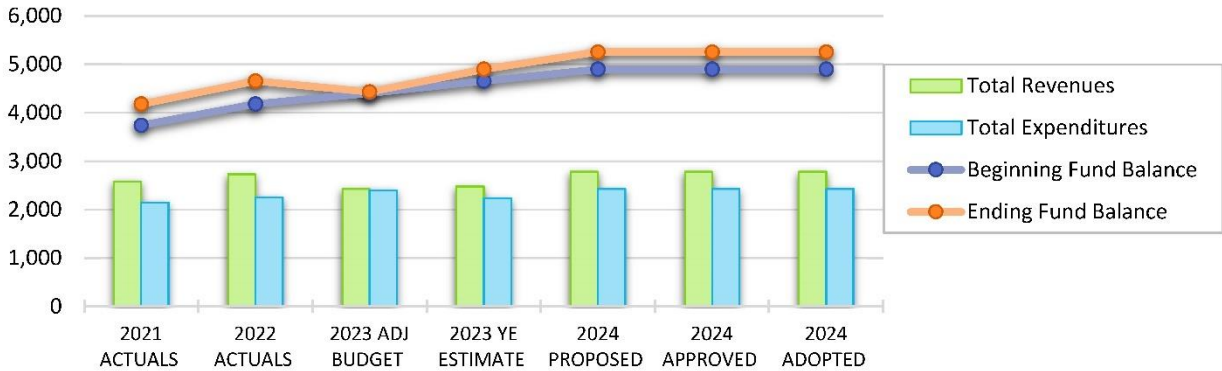


## BUDGET (AMOUNTS IN THOUSANDS)

	2021	2022	2023 ADJ	2023 YE	2024	2024	2024
	ACTUALS	ACTUALS	BUDGET	ESTIMATE	PROPOSED	APPROVED	ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 3,741	\$ 4,180	\$ 4,405	\$ 4,653	\$ 4,898	\$ 4,898	\$ 4,898
<b>Revenue</b>							
Intergovernmental	3	-	-	-	-	-	-
Licenses, Permits & Fees	2,214	2,395	2,125	2,200	2,520	2,520	2,520
Charges for Services	125	127	125	171	111	111	111
Miscellaneous	240	205	175	105	150	150	150
<b>Total Revenue</b>	<b>2,582</b>	<b>2,727</b>	<b>2,425</b>	<b>2,476</b>	<b>2,781</b>	<b>2,781</b>	<b>2,781</b>
<b>Total Resources</b>	<b>6,323</b>	<b>6,907</b>	<b>6,830</b>	<b>7,129</b>	<b>7,679</b>	<b>7,679</b>	<b>7,679</b>
<b>Requirements</b>							
<b>Appropriation</b>							
Personnel	\$ 693	\$ 781	\$ 928	\$ 727	\$ 1,006	\$ 1,006	\$ 1,006
Materials & Services	660	897	1,104	1,134	1,162	1,164	1,164
Capital Outlay	790	576	370	370	255	255	255
Transfers	-	-	-	-	2	-	-
Contingency	-	-	208	-	360	360	360
<b>Total Appropriation</b>	<b>2,143</b>	<b>2,254</b>	<b>2,611</b>	<b>2,231</b>	<b>2,785</b>	<b>2,785</b>	<b>2,785</b>
<b>Other Requirements</b>							
Reserved for Future Expenditure	-	-	4,219	-	4,894	4,894	4,894
<b>Total Requirements</b>	<b>\$ 2,143</b>	<b>\$ 2,254</b>	<b>\$ 6,830</b>	<b>\$ 2,231</b>	<b>\$ 7,679</b>	<b>\$ 7,679</b>	<b>\$ 7,679</b>

*Slight differences due to rounding*

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



**FIVE-YEAR FORECAST (AMOUNTS IN THOUSANDS)**

The Landfill operates well within fiscal policy and is anticipated to continue doing so despite changing DEQ requirements, significant capital improvements, and equipment replacement. Personnel in fiscal year 2024 is estimated to be restructured to accommodate the integration of 0.6 FTE of a Public Works Director shared by

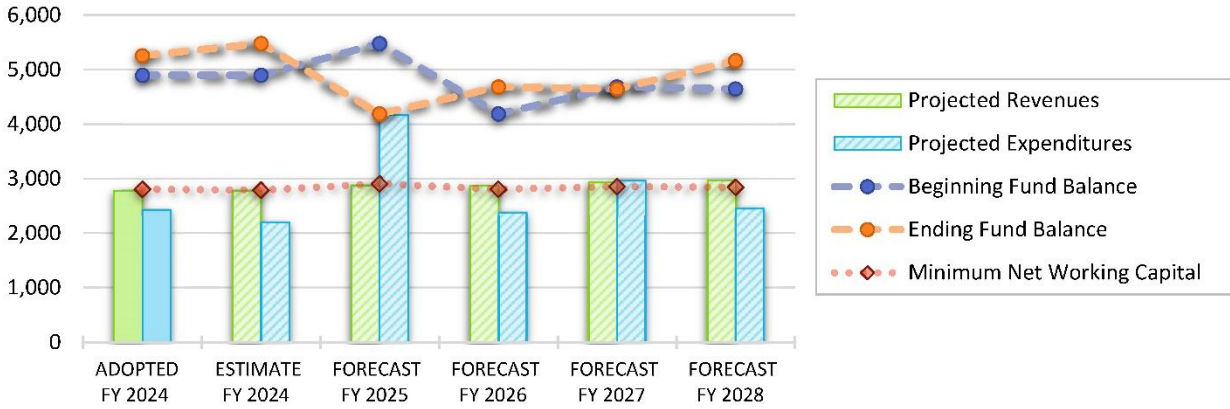
several departments. No change in overall FTE is expected.

See next page for visual representation of forecast. See page 190 for more information on the forecasting process and assumptions used to calculate projections.

	ADOPTED FY 2024	ESTIMATE FY 2024	FORECAST FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028
<b>Beginning Fund Balance</b>	\$ 4,898	\$ 4,898	\$ 5,479	\$ 4,187	\$ 4,679	\$ 4,649
<b>Revenue</b>	2,781	2,781	2,874	2,869	2,936	2,969
<b>Total Resources</b>	7,679	7,679	8,354	7,056	7,616	7,618
<b>Expenditures</b>						
Personnel	\$ 1,006	\$ 1,027	\$ 1,096	\$ 1,153	\$ 1,202	\$ 1,253
Materials & Services	1,164	1,117	1,145	1,043	1,064	1,101
Capital Outlay	255	55	1,925	180	700	100
<b>Total Expenditures</b>	2,425	2,200	4,166	2,377	2,966	2,453
<b>ENDING FUND BALANCE</b>	\$ 5,254	\$ 5,479	\$ 4,187	\$ 4,679	\$ 4,649	\$ 5,165
Ratio Fund Balance to Expenditures	217%	249%	101%	197%	157%	211%
<b>FTE</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>



**LANDFILL FUND**  
**Projected Revenues and Expenditures | 2024-2028**  
*Amounts in thousands*



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## Weed Control Fund

### MISSION

Crook County Weed Control is committed to the control of the spread of noxious weeds County wide. We are also dedicated to the maintenance of County rights-of ways to control noxious and unwanted vegetation. We strive to serve the general public by providing weed information, guidance, on-site inspections and, when necessary, enforcement.

### SUMMARY

The weed program has the following objectives:

- Design and implement noxious weed control programs for the US Forest Service and the Bureau of Land Management in Central Oregon.
- Design and implement noxious weed control programs for the Bonneville Power Administration and the Bureau of Reclamation statewide.
- Provide for and implement both foliar and residual herbicide control programs on all Crook County rights-of-ways.
- Serve as a coordinator for the Crooked River Collaborative Weed Management Area.
- Provide site inspections for all new developments in Crook County.
- Maintain application records which consistent with the needs of the Oregon Department of Agriculture.
- Maintain a biological control program on Federal, County and private lands in cooperation with the Oregon Department of Agriculture.
- Provide weed education to the general public in the form of Town Hall lectures, furnishing printed material, providing information via telephone and e-mail and also providing no-cost on -site inspections for landowners.

- Provide air blast spray equipment at no cost to landowners.
- Provide consultation to the City of Prineville
- Expanded role with OWEB, Tri-County weed grants.
- Design and implement Title III noxious weed programs for the general public of Crook County.
- Provide enforcement for noxious weed violations.
- Provide enforcement for noxious weed violations for and provide periodic inspection of aggregate facilities in Crook County. These inspections provide a go, no-go certification for aggregate.

### REVENUE

The primary source of weed control funding is revenues generated from services performed for Federal agencies as well as Title III grants.

### APPROPRIATIONS

The total operation budget is \$302,000; \$192,000 personnel and \$110,000 for materials and services, including \$24,000 for administrative overhead.

### DEPARTMENT WORK PLAN

- Transition to new Weed Master
  - Review Weed contracts and provide to finance
  - Finance to bill all contracts
  - Review services with County
  - Recover full cost from new development
  - Promote services via social media
  - Implement key performance measures
  - Draft strategic plan consistent with above
- Of foremost budgetary concern will be the transition from the current Weed Master to a new one. This department will be responsible for

funding that trainee position from May 1 until November 1. We currently have adequate funding to accommodate that funding need. The key performance indicator will be maintaining a comprehensive program despite the additional time spent with training.

Weed contracts will be reviewed with finance and the transition from Weed Control to Finance for the billing of those contractual services will take place in the near future. The success of that transition will be evident with the timely payments from Federal agencies.

In order to recoup losses sustained from the funding of a new position, more revenue for the upcoming fiscal year has been procured. A comprehensive and quality effort for all agencies despite the increase in workload will be the performance indicator for the additional funding workload.

### PERFORMANCE MEASURES

- Maintain a comprehensive weed program county-wide, comparing the successes of all functions based on the number of people or entities served
- Timely and balanced completion of projects with no high or low anomalies

### PERSONNEL

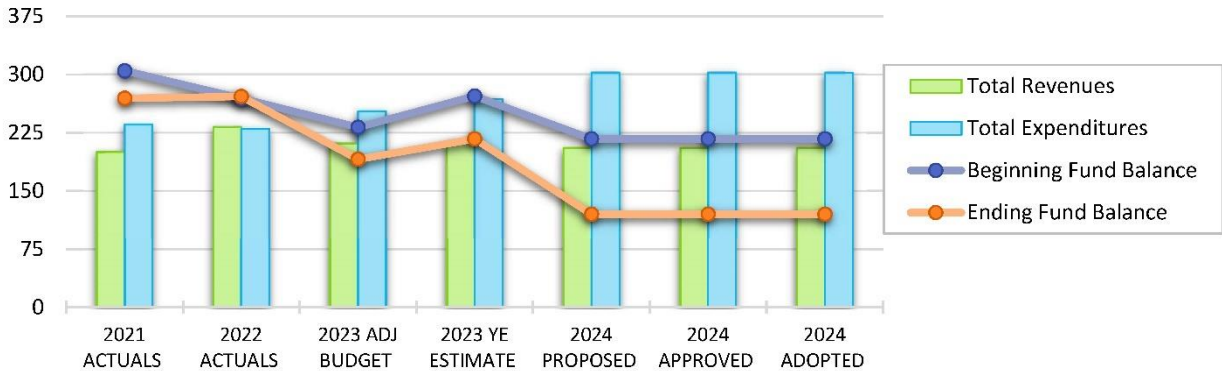
POSITION	2021 ACTUALS	2022 ACTUALS	2023 BUDGET	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
Weedmaster	1.00	1.00	1.00	1.33	1.33	1.33

### BUDGET (AMOUNTS IN THOUSANDS)

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 305	\$ 269	\$ 232	\$ 272	\$ 217	\$ 217	\$ 217
<b>Revenue</b>							
Intergovernmental	-	9	-	11	-	-	-
Transfers and Interfund	11	29	30	18	-	-	-
Licenses, Permits & Fees	187	183	180	180	200	200	200
Miscellaneous	2	11	1	4	5	5	5
<b>Total Revenue</b>	<b>200</b>	<b>232</b>	<b>211</b>	<b>213</b>	<b>205</b>	<b>205</b>	<b>205</b>
<b>Total Resources</b>	<b>505</b>	<b>501</b>	<b>443</b>	<b>485</b>	<b>422</b>	<b>422</b>	<b>422</b>
<b>Requirements</b>							
<b>Appropriation</b>							
Personnel	\$ 123	\$ 135	\$ 144	\$ 168	\$ 192	\$ 192	\$ 192
Materials & Services	79	75	108	100	109	110	110
Capital Outlay	33	20	-	-	-	-	-
Transfers	-	-	-	-	1	-	-
Contingency	-	-	191	-	120	120	120
<b>Total Appropriation</b>	<b>236</b>	<b>230</b>	<b>443</b>	<b>268</b>	<b>422</b>	<b>422</b>	<b>422</b>
<b>Total Requirements</b>	<b>\$ 236</b>	<b>\$ 230</b>	<b>\$ 443</b>	<b>\$ 268</b>	<b>\$ 422</b>	<b>\$ 422</b>	<b>\$ 422</b>

*Slight differences due to rounding*

**WEED CONTROL FUND**  
**Revenues and Expenditures, Actuals and Budgeted**  
*Amounts in thousands*



**FIVE-YEAR FORECAST (AMOUNTS IN THOUSANDS)**

Fiscal year 2024 is one of personnel transition within this fund. The months overlapping incoming and out-going Weed Masters will cause some fund balance spenddown before normal operations resume in fiscal year 2025.

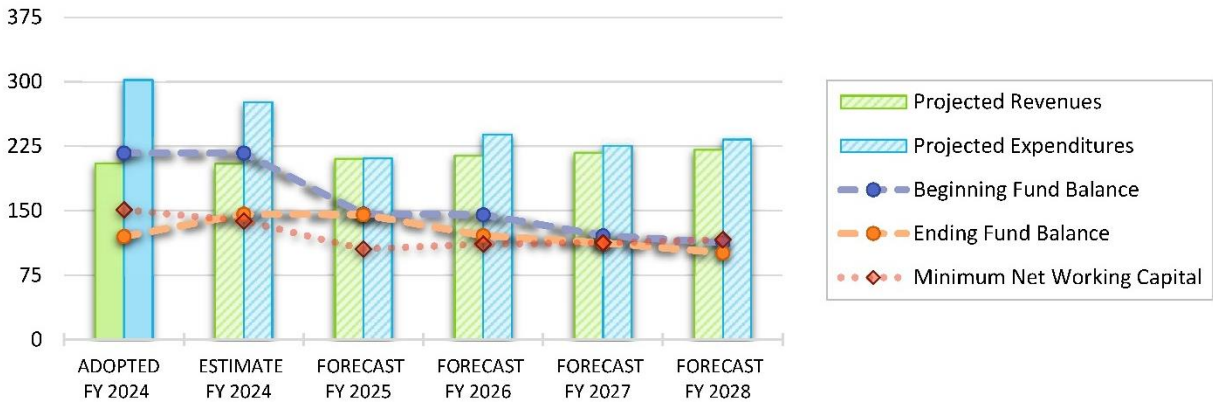
several departments. Leadership will make strategic adjustments and restructure as needed to maintain sustainable operations.

Personnel is estimated to increase by 0.05 FTE starting in fiscal year 2024 with the additional oversight of a Public Works Director shared by

See next page for visual representation of forecast. See page 190 for more information on the forecasting process and assumptions used to calculate projections.

	ADOPTED FY 2024	ESTIMATE FY 2024	FORECAST FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028
<b>Beginning Fund Balance</b>	\$ 217	\$ 217	\$ 146	\$ 145	\$ 121	\$ 113
<b>Revenue</b>	205	205	210	214	217	221
<b>Total Resources</b>	422	422	356	359	338	334
<b>Expenditures</b>						
Personnel	\$ 192	\$ 190	\$ 122	\$ 128	\$ 133	\$ 138
M&S	110	86	89	91	93	94
Capital Outlay	-	-	-	20	-	-
<b>Total Expenditures</b>	302	276	211	238	225	233
<b>ENDING FUND BALANCE</b>	\$ 120	\$ 146	\$ 145	\$ 121	\$ 113	\$ 101
Ratio Fund Balance to Expenditures	40%	53%	69%	51%	50%	43%
<b>FTE</b>	<b>1.3</b>	<b>1.4</b>	<b>1.05</b>	<b>1.05</b>	<b>1.05</b>	<b>1.05</b>

**WEED CONTROL FUND**  
**Projected Revenues and Expenditures | 2024-2028**  
*Amounts in thousands*



# Airport Fund

## SUMMARY

The Airport Fund accounts for all capital related activity at the airport, including grants, lease income for ground leases, hangar rents, and building rent from the US Forest Service.

## RESOURCES

Federal Aviation Administration (FAA) (\$927,000) and State Department of Aviation Grants (\$117,000), with local match fund approved capital projects. Lease related income from the US Forest Service (\$346,000), Schwab hangar (\$44,000), and from new hangars or conversion (\$58,000) provide funding for airport activities.

## APPROPRIATION

Operating, capital and debt service associated with the US Forest Service facility, capital related activity including runway, t-hangars, and roadway maintenance and repair, capital projects funded by the FAA and CORE and debt service for the Les Schwab hangar. Transfers to the new Risk Management Fund for liability insurance deductibles.

## DEPARTMENT WORK PLAN

- Complete business plan
- Implement business plan
  - New ground lease
  - Capture additional ground rent from existing tenants
  - Secure full service FBO Q1 2024
  - County billing/collecting all leases
- Construct t-hangers
  - FAA funded – approximately \$750,000 (8 units)
  - Additional units if demand exists

The airport is scheduled to sell approximately 80 acres of surplus land south of highway 126 to the County for \$2.5 million. The proceeds from the sale will provide matching funds (10%) for a number of airport facility improvements funded by the Federal Aviation Administration (FAA) at ninety percent (90%). Among the improvements are t-hangars that will generate rent and an aircraft maintenance facility for a future fixed base operator (FBO).

An airport business plan is nearing completion. The plan will be presented, reviewed, and considered for approval by both the City and County during the next few months. The plan includes actions, such as recruiting an FBO in the first quarter of fiscal year 2024, constructing t-hangars in the first half of the year and renting the t-hangars out in the second half of the year, and acquiring or building another maintenance hangar facility, that will generate revenue to move the airport to breakeven cash flow within five years. The plan incrementally transfers more responsibility to the County, as the owner of the facility, from the City.

The budget also includes anticipated land lease rate adjustments that will increase revenue from existing sources and a payment to the City to match the City's contribution for day-to-day operations. The City and County will work together to reduce the contribution in the current year and eliminate any payments within five years.

## PERFORMANCE MEASURES

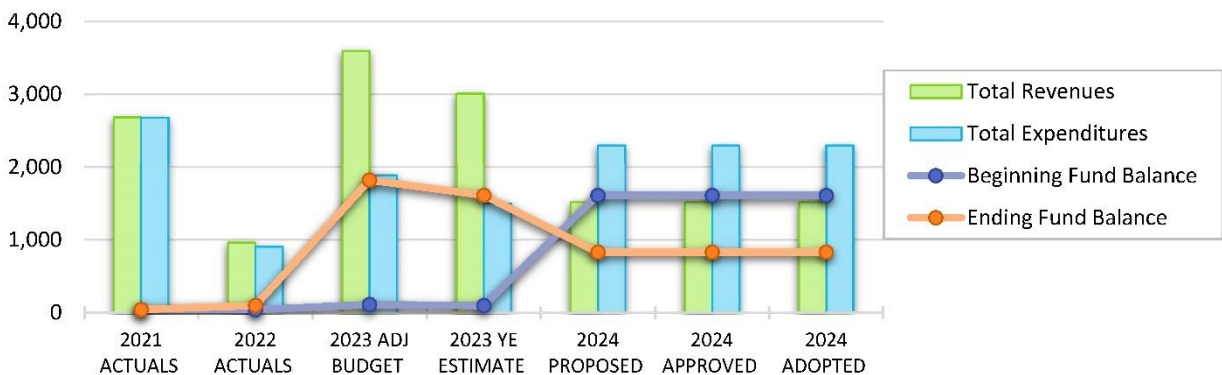
- Hangar occupancy rate
- Timely completion of capital projects

## BUDGET (AMOUNTS IN THOUSANDS)

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 40	\$ 42	\$ 110	\$ 98	\$ 1,610	\$ 1,610	\$ 1,610
<b>Revenue</b>							
Intergovernmental	2,053	306	657	145	1,044	1,044	1,044
Transfers and Interfund	219	165	-	-	-	-	-
Charges for Services	407	487	429	346	448	448	448
Miscellaneous	3	5	2,510	2,517	25	25	25
<b>Total Revenue</b>	<b>2,682</b>	<b>963</b>	<b>3,596</b>	<b>3,008</b>	<b>1,517</b>	<b>1,517</b>	<b>1,517</b>
<b>Total Resources</b>	<b>2,722</b>	<b>1,005</b>	<b>3,706</b>	<b>3,106</b>	<b>3,127</b>	<b>3,127</b>	<b>3,127</b>
<b>Requirements</b>							
<b>Appropriation</b>							
Materials & Services	\$ 104	\$ 281	\$ 418	\$ 408	\$ 342	\$ 344	\$ 344
Capital Outlay	2,143	196	555	175	1,540	1,540	1,540
Debt Service							
<i>Principal</i>							
<i>FFCO</i>	140	145	150	150	155	155	155
<i>Note Payable</i>			11	11	11	11	11
<i>County</i>			500	500			
<i>Principal Total</i>	140	145	661	661	166	166	166
<i>Interest</i>							
<i>FFCO</i>	247	243	238	238	233	233	233
<i>Note Payable</i>			14	14	14	14	14
<i>Interest Total</i>	247	243	252	252	247	247	247
Transfers	46	42	-	-	2	-	-
Contingency	-	-	1,820	-	830	830	830
<b>Total Appropriation</b>	<b>2,680</b>	<b>907</b>	<b>3,706</b>	<b>1,496</b>	<b>3,127</b>	<b>3,127</b>	<b>3,127</b>
<b>Total Requirements</b>	<b>\$ 2,680</b>	<b>\$ 907</b>	<b>\$ 3,706</b>	<b>\$ 1,496</b>	<b>\$ 3,127</b>	<b>\$ 3,127</b>	<b>\$ 3,127</b>

Slight differences due to rounding

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





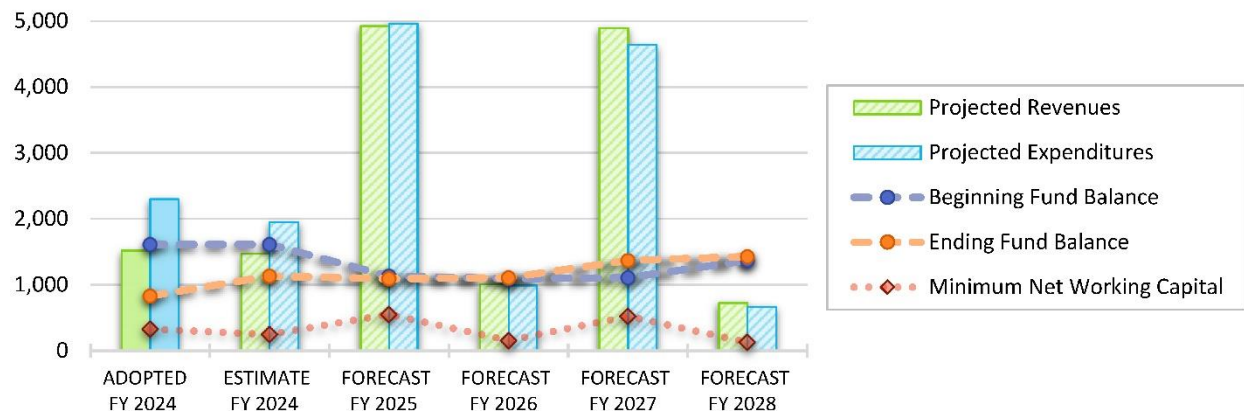
## FIVE-YEAR FORECAST (AMOUNTS IN THOUSANDS)

Annual projected revenues are anticipated to be greater than annual projected expenditures. This forecast makes several assumptions, including the following: adoption rate of 15% per year of existing ground leases converting to new leases; field base operator executing a lease effective at the start of second quarter fiscal year 2024; and the construction of six revenue-generating t-hangers during fiscal year

2024. The County anticipates both federal and state grants to fund 99% of the capital expenditures for t-hangers and runways in fiscal years 2024 through 2027. This forecast anticipates a continued partnership with the City of Prineville, with City staff serving in an airport manager role, with an on-site FBO taking over on-site aviation facility maintenance and fueling operations.

	ADOPTED FY 2024	ESTIMATE FY 2024	FORECAST FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028
<b>Beginning Fund Balance</b>	\$ 1,610	\$ 1,610	\$ 1,131	\$ 1,093	\$ 1,109	\$ 1,366
<b>Revenue</b>	1,517	1,467	4,920	1,005	4,895	725
<b>Total Resources</b>	3,127	3,077	6,051	2,098	6,003	2,091
<b>Expenditures</b>						
Materials & Services	\$ 344	\$ 233	\$ 240	\$ 245	\$ 250	\$ 255
Capital Outlay	1,540	1,300	4,306	333	3,972	-
Debt Service	413	413	412	412	415	409
<b>Total Expenditures</b>	2,297	1,946	4,958	989	4,637	664
<b>ENDING FUND BALANCE</b>	\$ 830	\$ 1,131	\$ 1,093	\$ 1,109	\$ 1,366	\$ 1,428
Ratio Fund Balance to Expenditures	36%	58%	22%	112%	29%	215%
FTE	-	-	-	-	-	-

### AIRPORT FUND Projected Revenues and Expenditures | 2024-2028 *Amounts in thousands*



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# Proprietary Funds: Internal Service

Facilities Fund ..... 181

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## Facilities Fund

### MISSION

To provide County service providers and other agencies using County facilities professional asset management and services.

### SUMMARY

The facilities operation oversees all County-owned buildings and related improvements, such as landscaping and parking lots.

### RESOURCES

The primary sources of funding are internal service charges to recover direct expenses for utilities, janitorial, third-party rent, debt service and other direct costs and indirect costs such as labor, material and services, and insurance.

### APPROPRIATIONS

The operating budget for the department includes personnel (\$518,000, 27%) and materials and services (\$1,384,000, 73%). The largest expenses within materials and services are repairs and maintenance, utilities, janitorial services, third party rent, and property insurance. Capital project funding of \$128,000 will address safety and asset protection. Debt service related to the Jail is appropriated at \$185,000 (and recovered from the Jail through internal service fees).

### DEPARTMENT WORK PLAN

- Complete space needs assessment and facilities plan
- Initiate design for Courthouse renovation project
- Initiate design for other buildings
- Training to serve new Justice Center operation

- Asset management plan
  - Facilities
- Plan to repurpose/surplus buildings that will be vacated

Facilities strives to create optimum working conditions by providing access to safe, clean, comfortable, reliable, and well-maintained buildings and grounds, in addition to ADA compliance and capital project management. Appearance, functionality, safety, and cost efficiency are top priorities.

Major capital improvements on current County buildings have been placed on pause while the County completes a space needs assessment. Routine preventative and planned maintenance tasks, as well as emergency repairs and safety issues will continue to be addressed on all buildings.

The needs assessment project will assist in determining where Departments may move once the Justice Center opens next year and the Courthouse vacates for the most part.

Facilities will be involved in the design for the Courthouse renovation project as well as the design or renovation of any other building that will be repurposed or permanently vacated.

In the meantime, Facilities is closely following the construction of the Justice Center in preparation for the building turnover to Facilities upon the Grand Opening. There will be specialty tools and equipment to order and special training to learn the advanced systems in the state-of-the-art Justice Center.

Facilities continues to monitor and manage all Utilities including trash removal and recycling. LED lighting upgrade projects have and will continue to be initiated to reduce energy costs and provide better lighting conditions for the

occupants. HVAC controls are installed whenever possible to reduce energy costs and provide better indoor air comfort.

Access controls are also maintained and monitored for increased security on many County buildings.

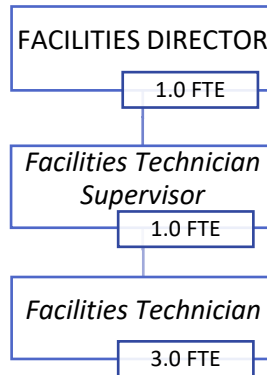
### PERFORMANCE MEASURES

- Timely completion of work orders
- Increased customer service and productivity
- Decrease utility costs per square foot through utility monitoring to maximize energy efficiency

### PERSONNEL

POSITION	2021	2022	2023	2024	2024	2024
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED
Facilities Director	1.00	1.00	1.00	1.00	1.00	1.00
Facilities Technician Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Facilities Technician I, II	3.00	3.00	3.00	3.00	3.00	3.00
Administrative Clerk	-	0.50	0.50	-	-	-
<b>Total</b>	<b>5.00</b>	<b>5.50</b>	<b>5.50</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

### ORGANIZATIONAL CHART



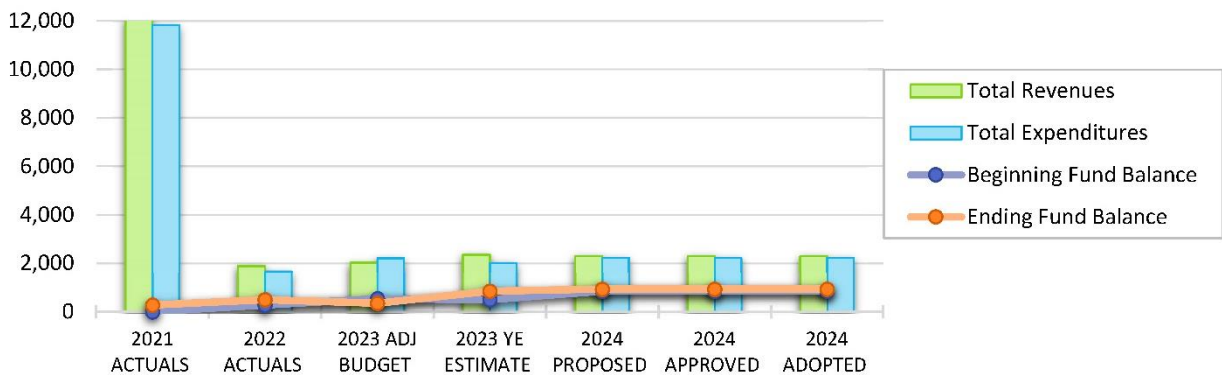
## BUDGET (AMOUNTS IN THOUSANDS)

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ -	\$ 280	\$ 532	\$ 497	\$ 848	\$ 848	\$ 848
<b>Revenue</b>							
Intergovernmental	23	148	-	373	115	115	115
Internal Service	1,283	1,438	2,011	1,922	2,120	2,120	2,120
Transfers and Interfund	10,746	252	-	-	-	-	-
Charges for Services	37	35	10	44	39	39	39
Miscellaneous	1	1	5	18	29	29	29
<b>Total Revenue</b>	<b>12,090</b>	<b>1,874</b>	<b>2,026</b>	<b>2,357</b>	<b>2,303</b>	<b>2,303</b>	<b>2,303</b>
<b>Total Resources</b>	<b>12,090</b>	<b>2,154</b>	<b>2,558</b>	<b>2,854</b>	<b>3,151</b>	<b>3,151</b>	<b>3,151</b>
<b>Requirements</b>							
<b>Appropriation</b>							
Personnel	\$ 388	\$ 452	\$ 483	\$ 472	\$ 518	\$ 518	\$ 518
Materials & Services	917	1,064	1,215	1,203	1,382	1,384	1,384
Capital Outlay	206	141	330	150	128	128	128
Debt Service							
Principal - Jail FFCO	-	-	45	45	50	50	50
Interest - Jail FFCO	-	-	136	136	135	135	135
Transfers	10,300	-	-	-	2	-	-
Contingency	-	-	350	-	936	936	936
<b>Total Appropriation</b>	<b>11,810</b>	<b>1,657</b>	<b>2,558</b>	<b>2,006</b>	<b>3,151</b>	<b>3,151</b>	<b>3,151</b>
<b>Total Requirements</b>	<b>\$ 11,810</b>	<b>\$ 1,657</b>	<b>\$ 2,558</b>	<b>\$ 2,006</b>	<b>\$ 3,151</b>	<b>\$ 3,151</b>	<b>\$ 3,151</b>

Slight differences due to rounding

### Revenues and Expenditures, Actuals and Budgeted

Amounts in thousands



## FIVE-YEAR FORECAST (AMOUNTS IN THOUSANDS)

Expenditures, matched by corresponding revenues (internal services charges), are expected to increase significantly over the next five years with the completion of the Justice Center and Courthouse renovation.

Personnel in fiscal year 2024 is estimated to decrease by 0.3 FTE due to restructuring positions between this fund and the Capital Projects Fund. The Capital Projects and Facilities Manager will replace the role of Facilities Director with time split between the two funds in varying capacities depending on activity in capital projects. With the anticipation of the

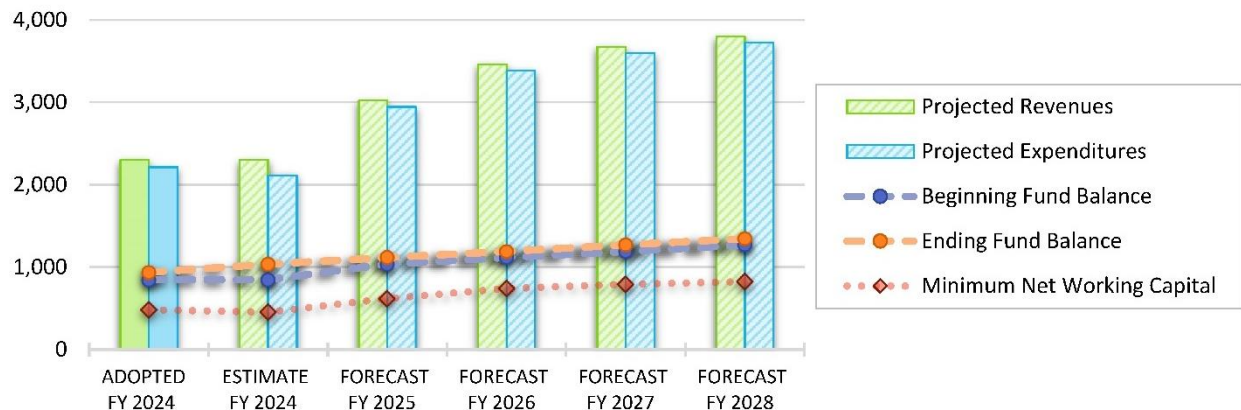
Courthouse renovation and Community Development building, 0.25 FTE of the Capital Projects and Facilities Manager will be retained in Facilities in fiscal years 2025 and 2026 and return to 1.0 FTE in fiscal years 2027 and 2028. An additional 1.0 FTE Facilities Technician is needed starting in fiscal year 2025 to handle the overall increased square footage in the County caused by the completion of the new Justice Center.

See page 190 for more information on the forecasting process and assumptions used to calculate projections.

	ADOPTED FY 2024	ESTIMATE FY 2024	FORECAST FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028
<b>Beginning Fund Balance</b>	\$ 848	\$ 848	\$ 1,037	\$ 1,116	\$ 1,192	\$ 1,270
<b>Revenue</b>	2,303	2,303	3,026	3,460	3,675	3,800
<b>Total Resources</b>	3,151	3,151	4,063	4,576	4,866	5,070
<b>Expenditures</b>						
Personnel	\$ 518	\$ 460	\$ 641	\$ 674	\$ 839	\$ 874
Materials & Services	1,384	1,329	1,768	2,229	2,273	2,369
Capital Outlay	128	140	355	300	300	300
Debt Service	185	185	183	181	184	181
<b>Total Expenditures</b>	2,215	2,114	2,948	3,384	3,596	3,724
<b>ENDING FUND BALANCE</b>	\$ 936	\$ 1,037	\$ 1,116	\$ 1,192	\$ 1,270	\$ 1,346
Ratio Fund Balance to Expenditures	42%	49%	38%	35%	35%	36%
<b>FTE</b>	<b>5.0</b>	<b>4.7</b>	<b>5.25</b>	<b>5.25</b>	<b>6.0</b>	<b>6.0</b>

### Projected Revenues and Expenditures | 2024-2028

*Amounts in thousands*





# Closed Funds

Belknap Museum Exhibit Capital Project Fund.....	186
Mental Health Services Fund .....	187
Crooked River Watershed Fund.....	188

The following funds are closed as of the end of June 30, 2023:

**Belknap Museum Exhibit Capital Project**

This fund was closed through a supplemental budget resolution during fiscal year 2023.

**Mental Health Services Fund**

This fund accounted for contracted services via a pass-through of federal, state and insurance monies. Effective with fiscal year 2024, the funds will be directly received into the Health and Human Services Fund.

**Crooked River Watershed Fund**

This fund is closed as of the end of fiscal year 2023 with the balance in the fund transferred to the General Fund. This fund accounted for the activity associated with the County payroll costs of a County employee that works for Crooked River Watershed. Effective with fiscal year 2024, the activity will be handled in the General Fund.

## Belknap Museum Exhibit Capital Project

### SUMMARY

The County Facilities team is overseeing the Belknap Museum Exhibit Capital Project. This fund accounts for the activity associated with the restoration of this building.

### RESOURCES

Funding for the project is provided by local donations to the Historical Society.

### APPROPRIATIONS

Personnel services for project oversight, materials and services for architectural services and capital outlay for demolition and construction related activities.

### CHANGES FROM PREVIOUS YEAR

This fund was closed through a supplemental budget resolution during fiscal year 2023. Historical Society is managing the project entirely.

### BUDGET (AMOUNTS IN THOUSANDS)

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue</b>							
Miscellaneous	-	30	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Resources</b>	<b>-</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Requirements</b>							
<b>Appropriation</b>							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	-	30	-	-	-	-	-
<b>Total Appropriation</b>	<b>-</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Requirements</b>	<b>\$ -</b>	<b>\$ 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

*Slight differences due to rounding*

# Mental Health Services Fund

## SUMMARY

The Mental Health Services Fund accounts for contracted services via a pass-through of federal, state and insurance monies.

## REVENUE

Federally funded capitation payments are made to Crook County as the Community Mental Health Provider (CMHP) via a mutually agreed upon contract with PacificSource. The County contracts also with the State of Oregon through Department of Human Services (DHS) and Oregon Health Authority (OHA) for developmental disabilities and some indigent services for mental health and

addiction treatment. A small mental health tax apportionment from the state is also used for the program.

## APPROPRIATIONS

All expenditures are pass-through dependent on the resources noted above.

## CHANGES FROM PREVIOUS YEAR

This fund is closed as of the end of fiscal year 2023 with the balance in the fund transferred to the Health and Human Services Fund. Revenue from this source will be directly received in the Health and Human Services Fund beginning in fiscal year 2024.

## BUDGET (AMOUNTS IN THOUSANDS)

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 7	\$ 10	\$ -	\$ 10	\$ -	\$ -	\$ -
<b>Revenue</b>							
Intergovernmental	3,084	3,985	4,070	3,500	-	-	-
Miscellaneous	1	-	-	1	-	-	-
<b>Total Revenue</b>	<b>3,085</b>	<b>3,985</b>	<b>4,070</b>	<b>3,501</b>	-	-	-
<b>Total Resources</b>	<b>3,093</b>	<b>3,995</b>	<b>4,070</b>	<b>3,511</b>	-	-	-
<b>Requirements</b>							
<b>Appropriation</b>							
Materials & Services	\$ 3,083	\$ 3,985	\$ 4,070	\$ 3,500	\$ -	\$ -	\$ -
<b>Total Appropriation</b>	<b>3,083</b>	<b>3,985</b>	<b>4,070</b>	<b>3,500</b>	-	-	-
<b>Total Requirements</b>	<b>\$ 3,083</b>	<b>\$ 3,985</b>	<b>\$ 4,070</b>	<b>\$ 3,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

*Slight differences due to rounding*

# Crooked River Watershed Fund

## SUMMARY

This fund accounts for the activity associated with the County payroll costs of a County employee that works for Crooked River Watershed.

## RESOURCES

Funding is provided by Crooked River Watershed.

## APPROPRIATIONS

Personnel costs as budgeted.

## CHANGES FROM PREVIOUS YEAR

This fund is closed as of the end of fiscal year 2023 with the balance in the fund transferred to the General Fund. Revenue from this source will be directly received in the General Fund beginning in fiscal year 2024.

## BUDGET (AMOUNTS IN THOUSANDS)

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue</b>							
Intergovernmental	-	4	-	-	-	-	-
Charges for Services	97	102	104	106	-	-	-
<b>Total Revenue</b>	<b>97</b>	<b>106</b>	<b>104</b>	<b>106</b>	-	-	-
<b>Total Resources</b>	<b>97</b>	<b>106</b>	<b>104</b>	<b>106</b>	-	-	-
<b>Requirements</b>							
<b>Appropriation</b>							
Personnel	\$ 98	\$ 106	\$ 104	\$ 106	\$ -	\$ -	\$ -
<b>Total Appropriation</b>	<b>98</b>	<b>106</b>	<b>104</b>	<b>106</b>	-	-	-
<b>Total Requirements</b>	<b>\$ 98</b>	<b>\$ 106</b>	<b>\$ 104</b>	<b>\$ 106</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

*Slight differences due to rounding*

# Five-Year Forecasts

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## FORECAST PROCESS AND ASSUMPTIONS

Inclusion of five-year financial forecasts, including capital expenditures, in the fiscal year 2024 budget document is the initial effort by Crook County to communicate its anticipated future operating and capital needs.

The forecasts on the following pages identify and project revenue and expenditures to anticipate possible funding deficiencies. Although an increase in the amount of property tax revenue is expected in fiscal year 2028, the projections conservatively do not include any additional dollars from Meta (Facebook) as the full magnitude is unknown at this time.

The adopted fiscal year 2024 budgeted revenues and expenditure appropriations are

the starting point for the five-year forecasts for each department-based fund, along with the Capital Projects and Debt Service Funds.

The fiscal year 2024 estimate column assumes that approximately 96% of the operating budget will be spent, while also accounting for any new information learned too late in the process to incorporate into the adopted budget presentation.

Projected revenues and expenditures for fiscal years 2025 through 2028 are calculated from the fiscal year 2024 estimate column using the following table of assumptions for the percentage change from one year to the next:

<b>Assumptions</b>	<b>ADOPTED FY 2024</b>	<b>ESTIMATE FY 2024</b>	<b>FORECAST FY 2025</b>	<b>FORECAST FY 2026</b>	<b>FORECAST FY 2027</b>	<b>FORECAST FY 2028</b>
Population Growth	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
<b>Revenue</b>						
Property Taxes	5.0%	5.0%	4.5%	4.5%	5.0%	5.0%
Road Agency <i>(amounts in thousands)</i>	\$884	\$884	\$750	\$765	\$780	\$796
Transient Room Tax	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Road Taxes	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
New Solar PILOT <i>(amounts in thousands)</i>						\$700
Federal PILT	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Other federal <i>(excl. known)</i>	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Other state <i>(excl. known)</i>	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Interest earnings	3.5%	3.5%	3.0%	2.5%	2.5%	2.0%
<b>Expenses</b>						
Inflation	5.0%	5.0%	3.0%	2.0%	2.0%	2.0%
Wages	5.0%	5.0%	5.0%	4.0%	4.0%	4.0%
Health Insurance	5.0%	0.0%	10.0%	10.0%	5.0%	5.0%
401k	2.0%	2.0%	0.0%	0.0%	0.0%	0.0%
PERS - Tier I/II	3.2%	3.2%	0.0%	3.0%	0.0%	3.0%
PERS - OPSRP	3.6%	3.6%	0.0%	3.0%	0.0%	3.0%
Workers Benefit	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Workers Comp	50.0%	50.0%	0.0%	0.0%	0.0%	0.0%

## GENERAL FUND

Revenue for General Fund operations maintains a consistent fund balance within County fiscal policy through fiscal year 2026. One-time federal Local Assistance and Tribal Consistency Fund (LATCF) dollars are included in revenue through fiscal year 2027. Tax collections from the data centers, net of debt service, and new solar payments in lieu of taxes are anticipated to offset the reduction of these funds in fiscal year 2028.

Personnel is anticipated to increase by 3.6 FTE through fiscal year 2028. Materials and services

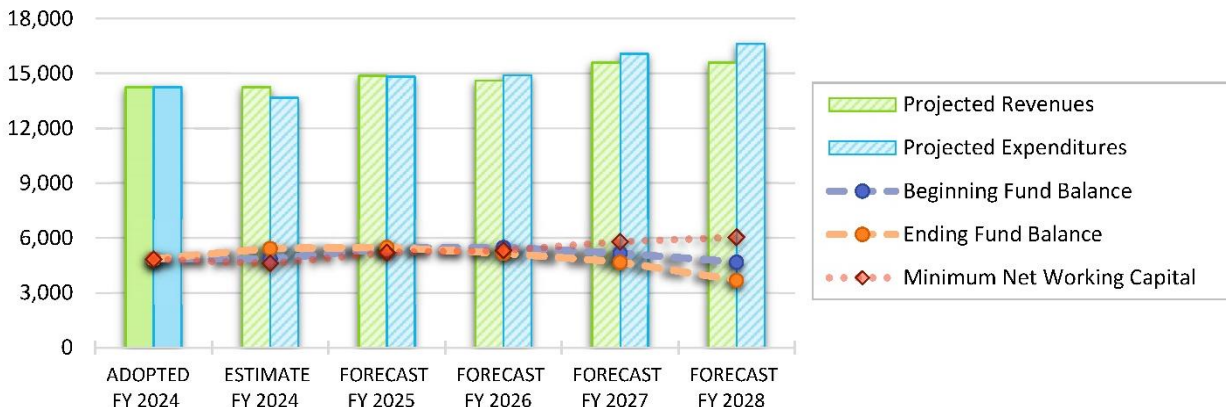
increase in fiscal years 2025 and 2027 in conjunction with increases in facilities costs as departments funded out of General Fund move into office space in the new Justice Center and renovated Courthouse. Capital projects in fiscal years 2024 and 2025 are primarily IT upgrades and replacement ERP and HRIS funded by federal ARPA. See the consolidated schedule on page 205 for more details pertaining to anticipated capital outlay and its funding sources. County leadership will make strategic adjustments as needed to maintain sustainable operations.

(Amounts in thousands)

	ADOPTED FY 2024	ESTIMATE FY 2024	FORECAST FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028
<b>Beginning Fund Balance</b>	\$ 4,853	\$ 4,853	\$ 5,434	\$ 5,477	\$ 5,175	\$ 4,689
<b>Revenue</b>	14,251	14,251	14,867	14,601	15,596	15,602
<b>Total Resources</b>	19,104	19,104	20,301	20,077	20,771	20,290
<b>Expenditures</b>						
Personnel	\$ 7,095	\$ 6,686	\$ 7,424	\$ 7,835	\$ 8,117	\$ 8,525
Materials & Services	4,343	4,199	4,964	4,941	5,765	5,938
Capital Outlay	835	802	409	32	88	74
Special Payments	922	922	941	960	979	912
Transfers	1,061	1,061	1,086	1,134	1,133	1,156
<b>Total Expenditures</b>	14,256	13,670	14,824	14,902	16,082	16,605
<b>ENDING FUND BALANCE</b>	\$ 4,848	\$ 5,434	\$ 5,477	\$ 5,175	\$ 4,689	\$ 3,686
Ratio Fund Balance to Expenditures	34%	40%	37%	35%	29%	22%
<b>FTE</b>	<b>63.4</b>	<b>63.0</b>	<b>66.0</b>	<b>66.5</b>	<b>66.0</b>	<b>67.0</b>

### Projected Revenues and Expenditures | 2024-2028

Amounts in thousands



## ROAD FUND

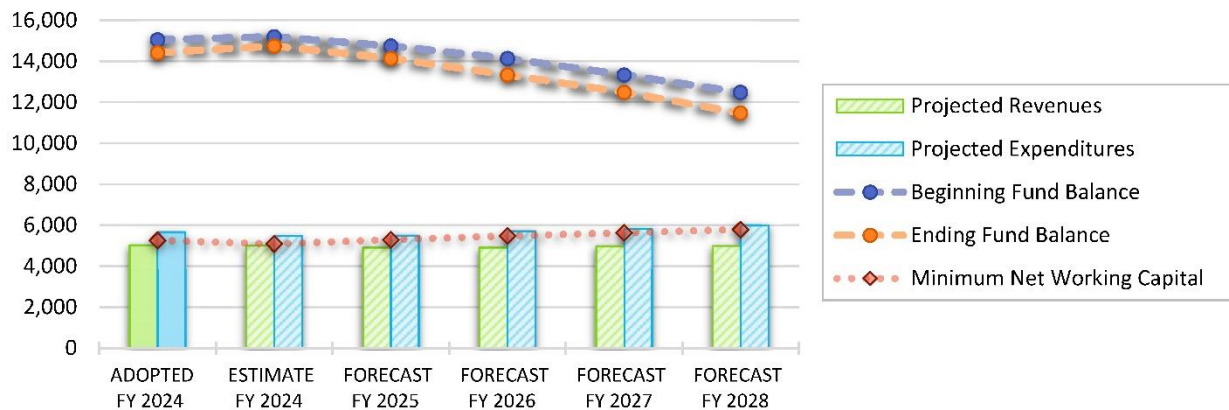
Although this fund is well within fiscal policy regarding the minimum net working capital requirement, maintaining operations at historical status quo continues to spend down fund balance. Historical reduction for the past 10 years has averaged \$500,000 per year, and the forecast demonstrates an average reduction in fund balance of \$745,000 per year.

Department leadership is working on a plan to restructure operations in a more sustainable way, including seeking additional revenue and reviewing timing intervals for both road maintenance and equipment replacement. Personnel in fiscal year 2024 is estimated to increase by 0.35 FTE with the additional oversight of a Public Works Director shared by several departments.

(Amounts in thousands)

	ADOPTED FY 2024	ESTIMATE FY 2024	FORECAST FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028
<b>Beginning Fund Balance</b>	\$ 15,050	\$ 15,200	\$ 14,740	\$ 14,144	\$ 13,334	\$ 12,483
<b>Revenue</b>	5,016	5,016	4,897	4,898	4,969	4,978
<b>Total Resources</b>	20,066	20,216	19,637	19,042	18,303	17,460
<b>Expenditures</b>						
Personnel	\$ 2,066	\$ 2,015	\$ 2,151	\$ 2,259	\$ 2,353	\$ 2,451
Materials & Services	3,132	3,007	3,097	3,159	3,222	3,286
Capital Outlay	305	305	245	290	245	250
Transfers	150	150	-	-	-	-
<b>Total Expenditures</b>	5,653	5,476	5,493	5,708	5,820	5,988
<b>ENDING FUND BALANCE</b>	\$ 14,413	\$ 14,740	\$ 14,144	\$ 13,334	\$ 12,483	\$ 11,473
Ratio Fund Balance to Expenditures	255%	269%	257%	234%	214%	192%
<b>FTE</b>	<b>20.0</b>	<b>20.35</b>	<b>20.35</b>	<b>20.35</b>	<b>20.35</b>	<b>20.35</b>

**ROAD FUND**  
**Projected Revenues and Expenditures | 2024-2028**  
*Amounts in thousands*





## SHERIFF'S OFFICE FUND

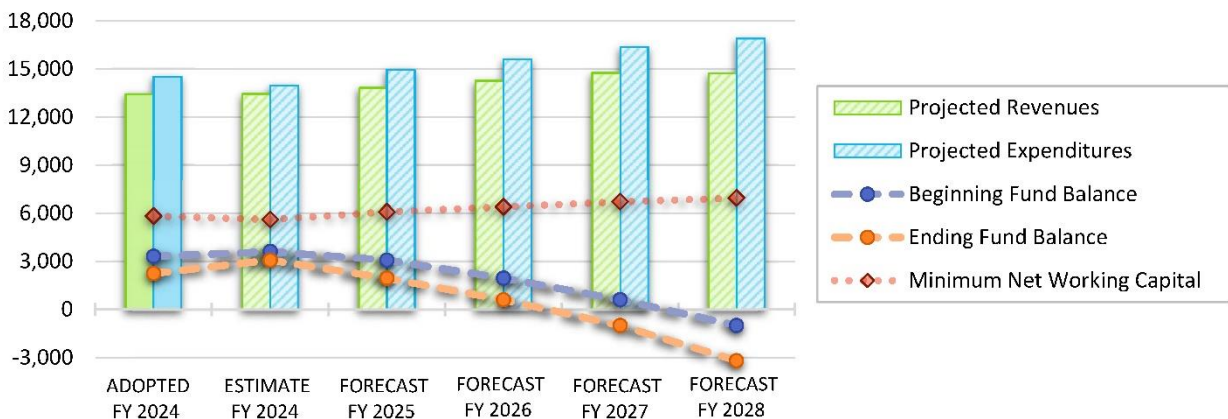
Forecasted expenditures for fiscal years 2025 through 2028 include increases in personnel (net of +5.0 FTE through fiscal year 2028) with corresponding increases in the other operational categories to align with the strategic plan for the Sheriff's Office.

County leadership is seeking alternatives to fund the Sheriff's requested staffing levels as additional revenues of about 10% will be required to sustainably fund the plan and bring the fund into compliance with fiscal policies for required minimum net working capital.

Although projected numbers in the table below are calculated from a fiscal year 2024 estimate of 96% of the adopted budget to be consistent with the rest of the five-year forecasts, actual spending in this fund is historically less than 92% of the budgeted amount. Using 92% instead of 96% for the fiscal year 2024 estimate results in a fiscal year 2028 break-even ending fund balance (revenue equals expenditures), and a ratio fund balance to expenditures of 0%.

<i>(Amounts in thousands)</i>	ADOPTED FY 2024	ESTIMATE FY 2024	FORECAST FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028
<b>Beginning Fund Balance</b>	\$ 3,314	\$ 3,600	\$ 3,074	\$ 1,942	\$ 608	\$ (996)
<b>Revenue</b>	13,427	13,427	13,815	14,249	14,750	14,692
<b>Total Resources</b>	16,741	17,027	16,889	16,191	15,357	13,696
<b>Expenditures</b>						
Personnel	\$ 9,556	\$ 9,198	\$ 9,979	\$ 10,671	\$ 11,318	\$ 11,751
Materials & Services	4,295	4,123	4,526	4,639	4,755	4,850
Capital Outlay	658	632	443	273	280	286
<b>Total Expenditures</b>	14,509	13,953	14,947	15,583	16,353	16,886
<b>ENDING FUND BALANCE</b>	\$ 2,232	\$ 3,074	\$ 1,942	\$ 608	\$ (996)	\$ (3,191)
Ratio Fund Balance to Expenditures	15%	22%	13%	4%	-6%	-19%
<b>FTE</b>	<b>72.4</b>	<b>72.4</b>	<b>74.4</b>	<b>75.9</b>	<b>77.4</b>	<b>77.4</b>

**SHERIFF'S OFFICE FUND**  
**Projected Revenues and Expenditures | 2024-2028**  
*Amounts in thousands*



## COMMUNITY DEVELOPMENT FUND

Revenues for this fund are generated from charges for services. Because demand for service is volatile based on the economy, the fiscal policy requires this fund maintain 18 months of net working capital which this fund is projected to do through fiscal year 2027.

This forecast depicts conservatively low revenue estimates considering the current economic slowdown while projecting current operational levels of staffing through fiscal year

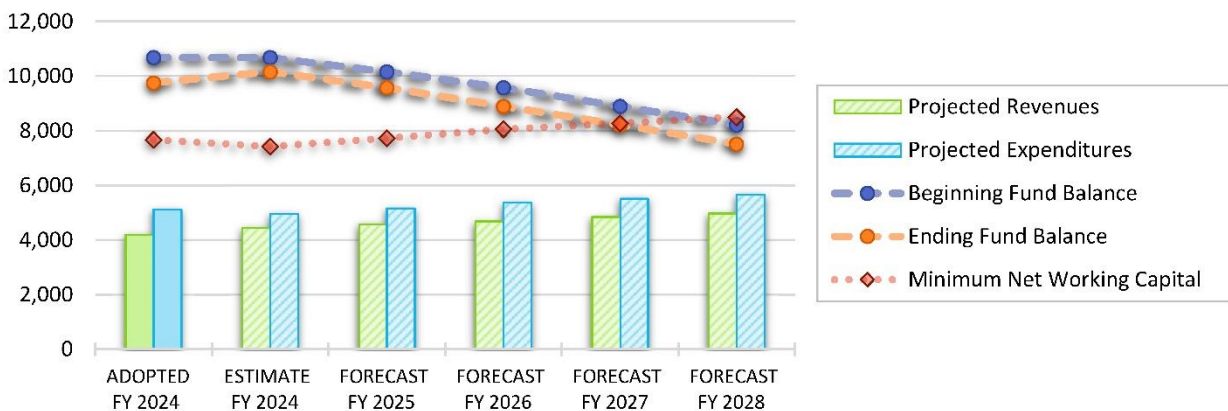
2028 to fulfill known multi-year obligations for inspections and plan reviews. Growth in revenue fueled by new demand for services is difficult to project but always a possibility. While there is some anticipated spenddown of fund balance in the near-term, department leadership will continue to closely monitor fund activity and make strategic adjustments as needed to maintain both sustainable operations and consistent service delivery.

(Amounts in thousands)

	ADOPTED FY 2024	ESTIMATE FY 2024	FORECAST FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028
<b>Beginning Fund Balance</b>	\$ 10,670	\$ 10,670	\$ 10,158	\$ 9,578	\$ 8,889	\$ 8,213
<b>Revenue</b>	4,188	4,438	4,571	4,676	4,836	4,962
<b>Total Resources</b>	14,858	15,108	14,729	14,254	13,725	13,176
<b>Expenditures</b>						
Personnel	\$ 3,505	\$ 3,352	\$ 3,581	\$ 3,763	\$ 3,921	\$ 4,085
Materials & Services	1,456	1,398	1,447	1,476	1,505	1,535
Capital Outlay	149	200	124	126	86	44
<b>Total Expenditures</b>	5,110	4,950	5,151	5,365	5,512	5,664
<b>ENDING FUND BALANCE</b>	\$ 9,748	\$ 10,158	\$ 9,578	\$ 8,889	\$ 8,213	\$ 7,511
Ratio Fund Balance to Expenditures	191%	205%	186%	166%	149%	133%
<b>FTE</b>	<b>33.0</b>	<b>32.7</b>	<b>32.7</b>	<b>32.7</b>	<b>32.7</b>	<b>32.7</b>

### COMMUNITY DEVELOPMENT FUND Projected Revenues and Expenditures | 2024-2028

Amounts in thousands



## HEALTH AND HUMAN SERVICES FUND

The forecast shows projections and minimum net working capital for public health and environmental health only. Designated revenues and expenditures for mental health are excluded because they flow-through and have no net working capital requirement.

Expenditures exceed revenues due to planned spenddown of COVID funding through fiscal year 2026. Revenues are calculated based on conservative growth assumptions because actual funding depends heavily on federal and

state public health priorities which can be difficult to predict. General Fund support is calculated at 15% of the total planned expenditures for each year.

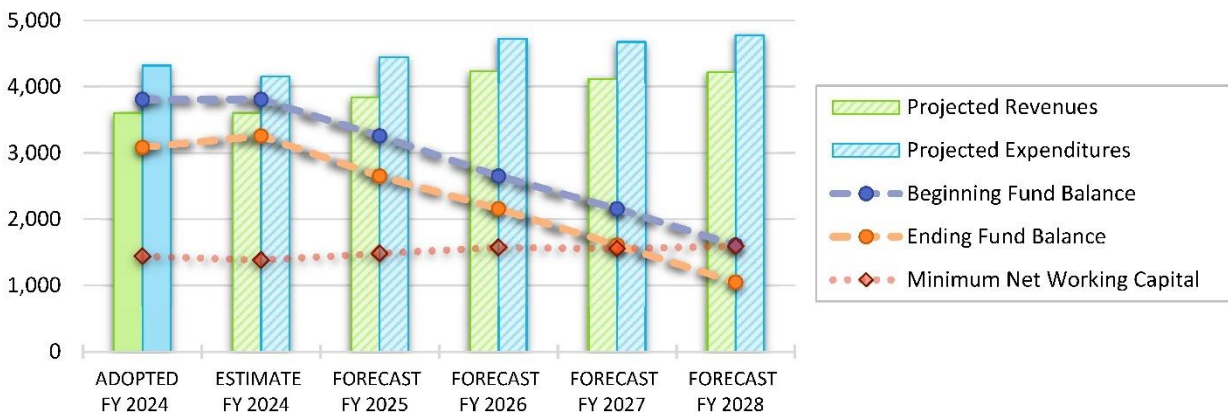
Maintaining current operational levels of staffing and services necessitates additional revenues by fiscal years 2027 and 2028 to be sustainable. Leadership will continue to closely monitor fund activity, look for additional revenue sources, and make strategic adjustments as needed.

(Amounts in thousands)

	ADOPTED FY 2024	ESTIMATE FY 2024	FORECAST FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028
<b>Beginning Fund Balance</b>	\$ 3,805	\$ 3,805	\$ 3,255	\$ 2,650	\$ 2,158	\$ 1,607
<b>Revenue</b>	3,600	3,600	3,839	4,231	4,118	4,218
<b>Total Resources</b>	7,405	7,405	7,094	6,881	6,276	5,825
<b>Expenditures</b>						
Personnel	\$ 2,612	\$ 2,511	\$ 2,681	\$ 2,787	\$ 2,904	\$ 3,026
Materials & Services	1,707	1,639	1,688	1,682	1,715	1,750
Capital Outlay	-	-	75	255	50	-
<b>Total Expenditures</b>	4,319	4,150	4,444	4,724	4,669	4,775
<b>ENDING FUND BALANCE</b>	\$ 3,086	\$ 3,255	\$ 2,650	\$ 2,158	\$ 1,607	\$ 1,050
Ratio Fund Balance to Expenditures	71%	78%	60%	46%	34%	22%
<b>FTE</b>	<b>29.0</b>	<b>29.7</b>	<b>29.7</b>	<b>29.7</b>	<b>29.7</b>	<b>29.7</b>

### HEALTH AND HUMAN SERVICES FUND Projected Revenues and Expenditures | 2024-2028

Amounts in thousands



## LIBRARY FUND

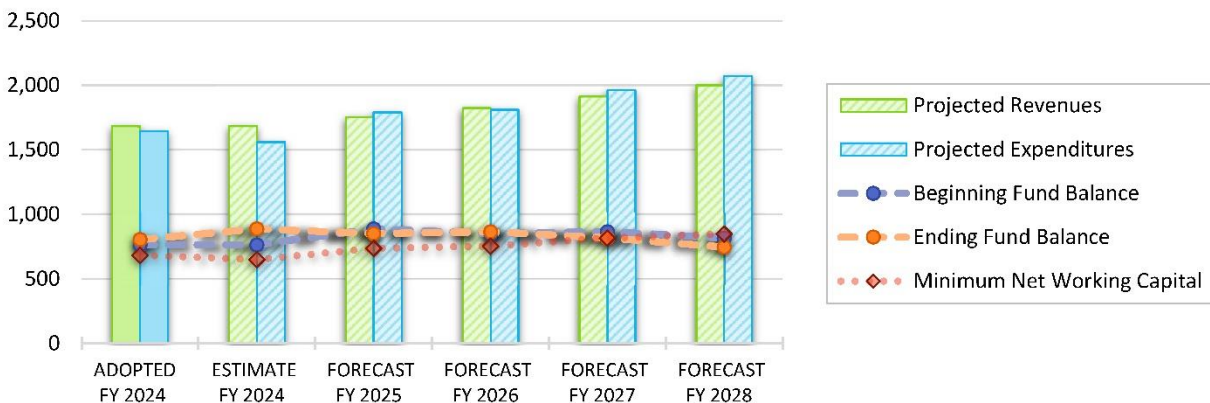
Revenue for Library operations maintains a consistent fund balance within County fiscal policy through fiscal year 2027. Along with updating its strategic plan during fiscal year 2024, Library leadership is looking to restructure some existing positions and

increase personnel (net of +2.0 FTE through fiscal year 2028) and operations to improve services to the County's outlying communities. Through the strategic planning process, leadership will adjust as needed to maintain sustainable operations.

(Amounts in thousands)

	ADOPTED FY 2024	ESTIMATE FY 2024	FORECAST FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028
<b>Beginning Fund Balance</b>	\$ 764	\$ 764	\$ 887	\$ 851	\$ 866	\$ 818
<b>Revenue</b>	1,682	1,682	1,752	1,823	1,912	2,000
<b>Total Resources</b>	2,446	2,446	2,639	2,674	2,778	2,817
<b>Expenditures</b>						
Personnel	\$ 870	\$ 794	\$ 1,000	\$ 1,050	\$ 1,187	\$ 1,237
Materials & Services	772	765	763	758	773	789
Capital Outlay	-	-	25	-	-	45
<b>Total Expenditures</b>	1,642	1,559	1,788	1,808	1,960	2,070
<b>ENDING FUND BALANCE</b>	\$ 804	\$ 887	\$ 851	\$ 866	\$ 818	\$ 747
Ratio Fund Balance to Expenditures	49%	57%	48%	48%	42%	36%
<b>FTE</b>	<b>10.6</b>	<b>10.1</b>	<b>11.6</b>	<b>11.6</b>	<b>12.6</b>	<b>12.6</b>

**LIBRARY FUND**  
**Projected Revenues and Expenditures | 2024-2028**  
*Amounts in thousands*



## VETERANS SERVICES FUND

Although expenditures slightly exceed revenues in fiscal years 2025 through 2028, Veterans Services operations are projected to maintain the required minimum net working capital through fiscal year 2028. Plans to increase

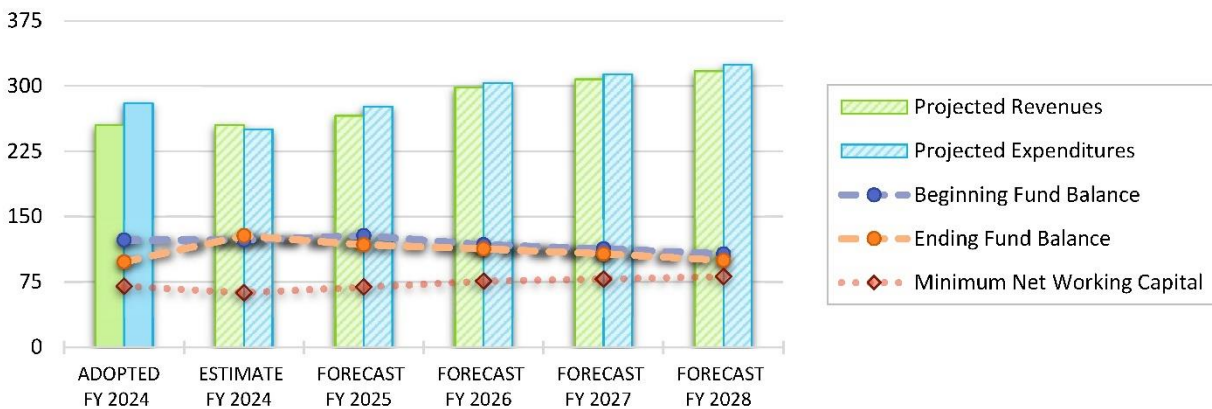
service levels in fiscal year 2026 are contingent on the successful procurement of additional revenues from grants and/or other kinds of contributions. Leadership will adjust as needed to maintain sustainable operations.

(Amounts in thousands)

	ADOPTED FY 2024	ESTIMATE FY 2024	FORECAST FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028
<b>Beginning Fund Balance</b>	\$ 123	\$ 123	\$ 128	\$ 117	\$ 113	\$ 107
<b>Revenue</b>	255	255	266	298	308	317
<b>Total Resources</b>	378	378	394	416	421	424
<b>Expenditures</b>						
Personnel	\$ 178	\$ 163	\$ 175	\$ 184	\$ 192	\$ 201
Materials & Services	102	87	102	119	121	123
<b>Total Expenditures</b>	280	250	276	303	313	324
<b>ENDING FUND BALANCE</b>	\$ 98	\$ 128	\$ 117	\$ 113	\$ 107	\$ 100
Ratio Fund Balance to Expenditures	35%	51%	43%	37%	34%	31%
<b>FTE</b>	<b>2.0</b>	<b>2.0</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>

### VETERANS SERVICES FUND Projected Revenues and Expenditures | 2024-2028

Amounts in thousands





## CAPITAL PROJECTS FUND

Debt proceeds from the bond sale and state revenues correspond directly to planned capital expenditures and associated operating costs of the planned projects. Expenditures are higher in fiscal year 2024 than subsequent years with the anticipated completion of the Justice Center.

Design and planning for the Courthouse renovation is planned in fiscal year 2024 with construction in fiscal years 2025 and 2026. The Capital Projects Manager position has been consolidated with the Facilities Manager position, with personnel costs allocated between the Capital Projects Fund and the Facilities Fund.

The County was unsuccessful in securing funding from the State in the 2023-2025 biennium. As a result, the County is scaling back the Courthouse renovation project and deferring construction of an additional building. A very preliminary estimate is an additional \$10 million in debt financing is available to complete the anticipated renovation costs of the Courthouse, with a total cost of \$18.3 million. This information will be updated in the next several months.

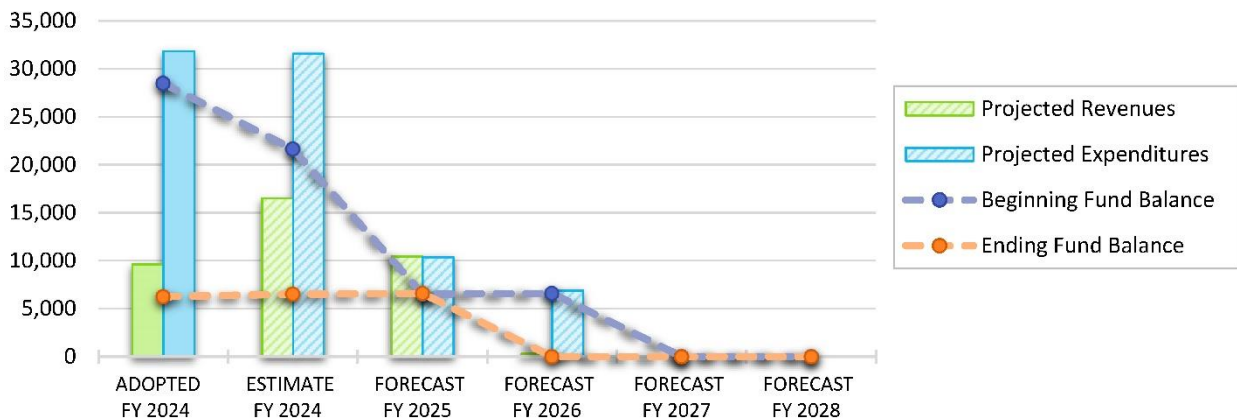
(Amounts in thousands)

	ADOPTED FY 2024	ESTIMATE FY 2024	FORECAST FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028
<b>Beginning Fund Balance</b>	\$ 28,482	\$ 21,618	\$ 6,507	\$ 6,577	\$ -	\$ -
<b>Revenue</b>	9,616	16,480	10,407	308	-	-
<b>Total Resources</b>	38,098	38,098	16,914	6,886	-	-
<b>Expenditures</b>						
Personnel	\$ 160	\$ 47	\$ 125	\$ 131	\$ -	\$ -
Materials & Services	3,379	1,544	212	145	-	-
Capital Outlay	28,300	30,000	10,000	6,610	-	-
<b>Total Expenditures</b>	31,839	31,591	10,337	6,886	-	-
<b>ENDING FUND BALANCE</b>	\$ 6,259	\$ 6,507	\$ 6,577	\$ -	\$ -	\$ -

Ratio Fund Balance to Expenditures                      20%                      21%                      64%                      0%

### CAPITAL PROJECTS FUND Projected Revenues and Expenditures | 2024-2028

Amounts in thousands



## DEBT SERVICE FUND

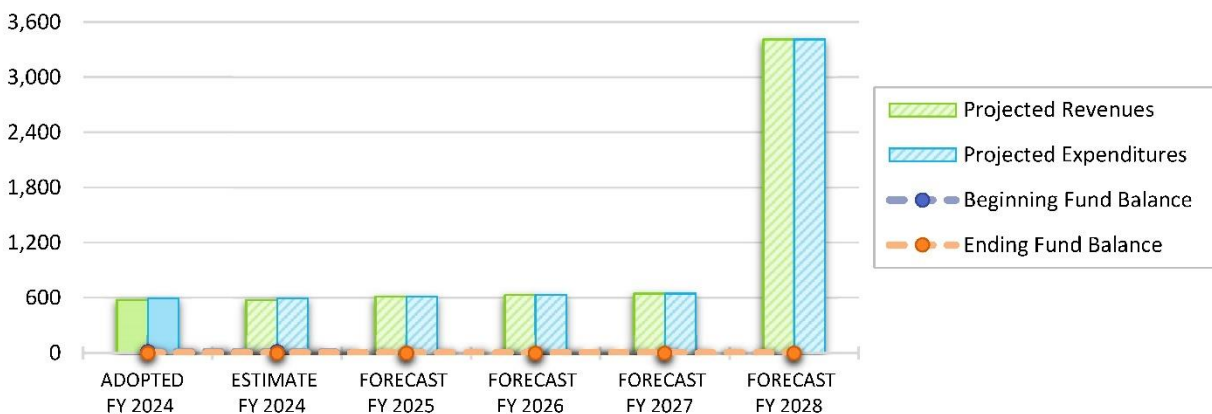
Debt service is funded by property taxes. This fund currently accounts for the obligation bond for the jail and, starting in fiscal year 2028, the general obligation bond for the Justice Center and Courthouse renovation as well. The debt for the jail is paid by a separate tax levy, not subject to limitation. The debt associated with the Justice Center and Courthouse renovation is

voter-approved and may be funded with a levy; however, present forecasts indicate the debt will be able to be paid with property taxes collected from the data centers when they begin to come on to the tax rolls beginning in fiscal year 2028. This information will be reviewed and updated annually.

(Amounts in thousands)

	ADOPTED FY 2024	ESTIMATE FY 2024	FORECAST FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028
<b>Beginning Fund Balance</b>	\$ 18	\$ 18	\$ -	\$ -	\$ -	\$ -
<b>Revenue</b>	578	578	610	629	647	3,412
<b>Total Resources</b>	596	596	610	629	647	3,412
<b>Expenditures</b>						
Debt Service						
Principal	\$ 135	\$ 135	\$ 155	\$ 180	\$ 205	\$ 662
Interest	461	461	455	449	442	2,750
<b>Total Expenditures</b>	596	596	610	629	647	3,412
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ratio Fund Balance to Expenditures	0%	0%	0%	0%	0%	0%
FTE	-	-	-	-	-	-

**DEBT SERVICE FUND**  
**Projected Revenues and Expenditures | 2024-2028**  
*Amounts in thousands*



## FAIRGROUNDS FUND

Despite General Fund support and increasing tourism tax dollars, this fund is challenged to maintain the required minimum net working capital. County leadership along with the Fairgrounds advisory board will be seeking strategic adjustments and revenue-generating improvements to make operations sustainable.

Revenues in fiscal year 2024 remain high due to one-time funding from the state for capital improvements. State legislation providing ongoing revenue of an additional \$300,000 annually stalled in the 2023 session. Legislators recognize that fairgrounds throughout the state

are struggling financially, and we anticipate this legislation will be considered in the special session in 2024, and if not, in the 2025 regular session.

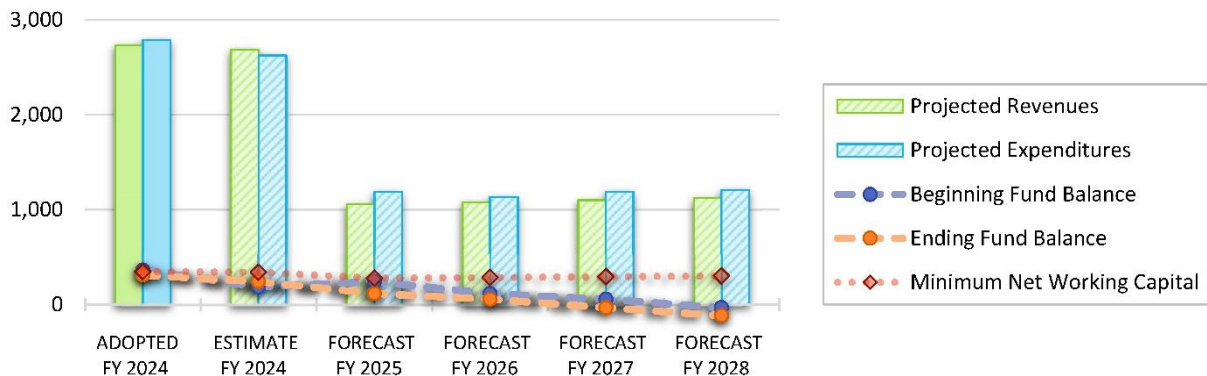
The forecasts presented represent operations at their current level, which does not include sufficient funding for capital repair and replacement. The funding noted above will contribute significantly to the operation, however, that funding is not anticipated to be sufficient to address the repairs and replacement of the aging facilities. Other revenue or sources of funding will be needed.

(Amounts in thousands)

	ADOPTED FY 2024	ESTIMATE FY 2024	FORECAST FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028
<b>Beginning Fund Balance</b>	\$ 365	\$ 184	\$ 243	\$ 116	\$ 57	\$ (34)
<b>Revenue</b>	2,731	2,683	1,056	1,075	1,098	1,121
<b>Total Resources</b>	3,096	2,867	1,299	1,191	1,155	1,087
<b>Expenditures</b>						
Personnel	\$ 412	\$ 441	\$ 473	\$ 498	\$ 519	\$ 541
Materials & Services	631	606	624	636	649	662
Capital Outlay	1,743	1,577	86	-	20	-
<b>Total Expenditures</b>	2,786	2,624	1,183	1,134	1,188	1,203
<b>ENDING FUND BALANCE</b>	\$ 310	\$ 243	\$ 116	\$ 57	\$ (34)	\$ (116)
Ratio Fund Balance to Expenditures	11%	9%	10%	5%	-3%	-10%
<b>FTE</b>	<b>5.35</b>	<b>5.35</b>	<b>5.35</b>	<b>5.35</b>	<b>5.35</b>	<b>5.35</b>

### FAIRGROUNDS FUND Projected Revenues and Expenditures | 2024-2028

Amounts in thousands





## LANDFILL FUND

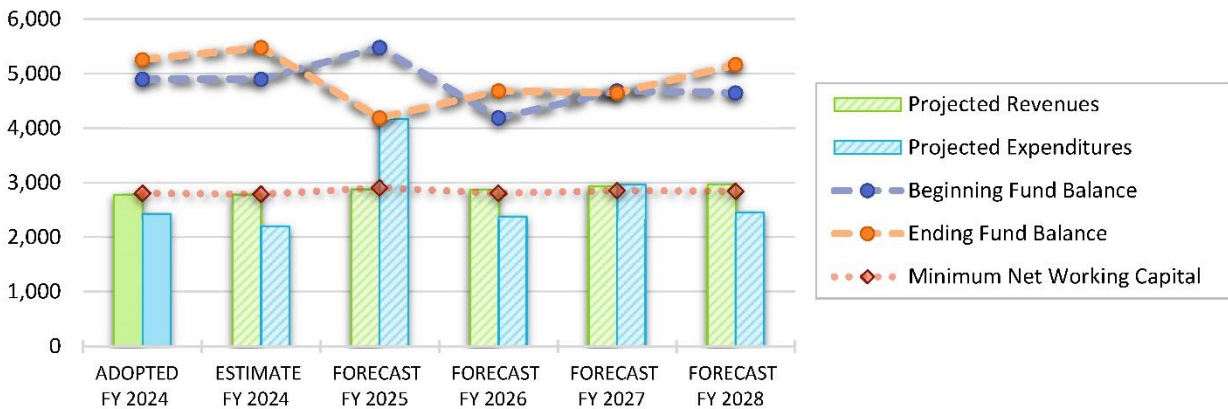
The Landfill operates well within fiscal policy and is anticipated to continue doing so despite changing DEQ requirements, significant capital improvements, and equipment replacement. Personnel in fiscal year 2024 is estimated to be

restructured to accommodate the integration of 0.6 FTE of a Public Works Director shared by several departments. No change in overall FTE is expected.

(Amounts in thousands)

	ADOPTED FY 2024	ESTIMATE FY 2024	FORECAST FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028
<b>Beginning Fund Balance</b>	\$ 4,898	\$ 4,898	\$ 5,479	\$ 4,187	\$ 4,679	\$ 4,649
<b>Revenue</b>	2,781	2,781	2,874	2,869	2,936	2,969
<b>Total Resources</b>	7,679	7,679	8,354	7,056	7,616	7,618
<b>Expenditures</b>						
Personnel	\$ 1,006	\$ 1,027	\$ 1,096	\$ 1,153	\$ 1,202	\$ 1,253
Materials & Services	1,164	1,117	1,145	1,043	1,064	1,101
Capital Outlay	255	55	1,925	180	700	100
<b>Total Expenditures</b>	2,425	2,200	4,166	2,377	2,966	2,453
<b>ENDING FUND BALANCE</b>	\$ 5,254	\$ 5,479	\$ 4,187	\$ 4,679	\$ 4,649	\$ 5,165
Ratio Fund Balance to Expenditures	217%	249%	101%	197%	157%	211%
<b>FTE</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>

**LANDFILL FUND**  
**Projected Revenues and Expenditures | 2024-2028**  
 Amounts in thousands



## WEED CONTROL FUND

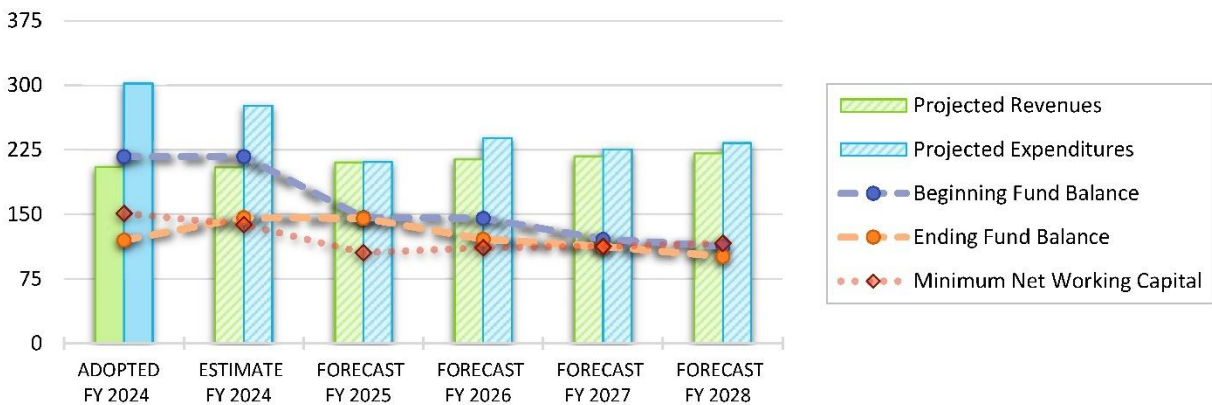
Fiscal year 2024 is one of personnel transition within this fund. The months overlapping in-coming and out-going Weed Masters will cause some fund balance spenddown before normal operations resume in fiscal year 2025.

Personnel is estimated to increase by 0.05 FTE starting in fiscal year 2024 with the additional oversight of a Public Works Director shared by several departments. Leadership will make strategic adjustments and restructure as needed to maintain sustainable operations.

(Amounts in thousands)

	ADOPTED FY 2024	ESTIMATE FY 2024	FORECAST FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028
<b>Beginning Fund Balance</b>	\$ 217	\$ 217	\$ 146	\$ 145	\$ 121	\$ 113
<b>Revenue</b>	205	205	210	214	217	221
<b>Total Resources</b>	422	422	356	359	338	334
<b>Expenditures</b>						
Personnel	\$ 192	\$ 190	\$ 122	\$ 128	\$ 133	\$ 138
M&S	110	86	89	91	93	94
Capital Outlay	-	-	-	20	-	-
<b>Total Expenditures</b>	302	276	211	238	225	233
<b>ENDING FUND BALANCE</b>	\$ 120	\$ 146	\$ 145	\$ 121	\$ 113	\$ 101
Ratio Fund Balance to Expenditures	40%	53%	69%	51%	50%	43%
<b>FTE</b>	<b>1.3</b>	<b>1.4</b>	<b>1.05</b>	<b>1.05</b>	<b>1.05</b>	<b>1.05</b>

**WEED CONTROL FUND**  
**Projected Revenues and Expenditures | 2024-2028**  
 Amounts in thousands





## FACILITIES FUND

Expenditures, matched by corresponding revenues (internal services charges), are expected to increase significantly over the next five years with the completion of the Justice Center and Courthouse renovation.

Personnel in fiscal year 2024 is estimated to decrease by 0.3 FTE due to restructuring positions between this fund and the Capital Projects Fund. The Capital Projects and Facilities Manager will replace the role of Facilities Director with time split between the two funds

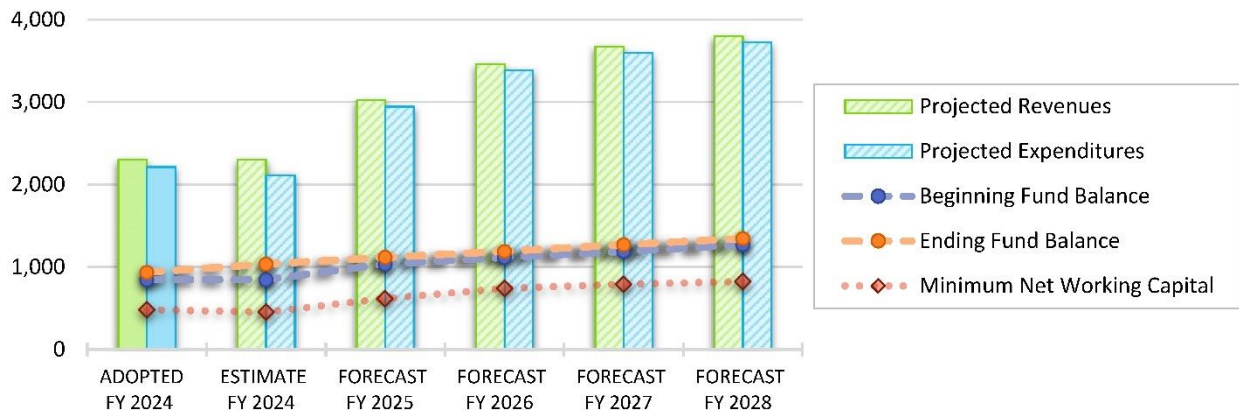
in varying capacities depending on activity in capital projects. With the anticipation of the Courthouse renovation and Community Development building, 0.25 FTE of the Capital Projects and Facilities Manager will be retained in Facilities in fiscal years 2025 and 2026 and return to 1.0 FTE in fiscal years 2027 and 2028. An additional 1.0 FTE Facilities Technician is needed starting in fiscal year 2025 to handle the overall increased square footage in the County caused by the completion of the new Justice Center.

(Amounts in thousands)

	ADOPTED FY 2024	ESTIMATE FY 2024	FORECAST FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028
<b>Beginning Fund Balance</b>	\$ 848	\$ 848	\$ 1,037	\$ 1,116	\$ 1,192	\$ 1,270
<b>Revenue</b>	2,303	2,303	3,026	3,460	3,675	3,800
<b>Total Resources</b>	3,151	3,151	4,063	4,576	4,866	5,070
<b>Expenditures</b>						
Personnel	\$ 518	\$ 460	\$ 641	\$ 674	\$ 839	\$ 874
Materials & Services	1,384	1,329	1,768	2,229	2,273	2,369
Capital Outlay	128	140	355	300	300	300
Debt Service	185	185	183	181	184	181
<b>Total Expenditures</b>	2,215	2,114	2,948	3,384	3,596	3,724
<b>ENDING FUND BALANCE</b>	\$ 936	\$ 1,037	\$ 1,116	\$ 1,192	\$ 1,270	\$ 1,346
Ratio Fund Balance to Expenditures	42%	49%	38%	35%	35%	36%
<b>FTE</b>	<b>5.0</b>	<b>4.7</b>	<b>5.25</b>	<b>5.25</b>	<b>6.0</b>	<b>6.0</b>

### FACILITIES FUND Projected Revenues and Expenditures | 2024-2028

Amounts in thousands



## FIVE-YEAR COMBINED CAPITAL OUTLAY SCHEDULE

(Amounts in thousands)

	2024		5-Year Forecast					5-Year Total	Operating Impact*
	ADOPTED	Funding Source	2024 Est	2025	2026	2027	2028		
<b>Construction and Building Improvements</b>									
Library staff backroom remodel	-	Property taxes	-	25	-	-	-	25	MOB
Fairgrounds	1,723	State grant	1,557	66	-	-	-	1,623	FB/REV
<b>Airport</b>									
Hangars	1,040	Airport fund balance	800	-	-	-	-	800	NAH
Runway 33/15	500	Federal grant	500	4,306	-	-	-	4,806	ACM
Runway 11/29	-	Federal grant	-	-	333	3,972	-	4,305	ACM
Justice Center	28,300	Debt and state grant	28,300	-	-	-	-	28,300	NOB
Courthouse Renovation		Debt	1,700	10,000	6,610	-	-	18,310	NOB
Landfill		Landfill operations	-	1,650	150	100	100	2,000	LU
Facilities Improvements	128	Internal service fees	128	300	300	300	300	1,328	MOB
<b>Total - Construction and Building Improvements</b>	<b>31,691</b>		<b>32,985</b>	<b>16,347</b>	<b>7,393</b>	<b>4,372</b>	<b>400</b>	<b>61,497</b>	
<b>Vehicles and Equipment Replacement</b>									
Assessor's Office vehicles	-	General Fund	-	27	-	-	32	59	REV
Administration copier	-	General Fund	-	-	-	-	10	10	REV
Juvenile transport	53	General Fund	53	-	-	56	-	109	REV
Roads	305	State gas taxes	305	245	290	245	250	1,335	REV
Community Development	149	Charges for services	200	124	126	86	44	579	REV
<b>Sheriff's Office</b>									
Patrol Vehicles	280	Sheriff's Office Fund	269	268	273	280	286	1,375	REV
Jail	180	Sheriff's Office Fund	173	134	-	-	-	307	REV
Emergency Services	48	Sheriff's Office Fund	46	41	-	-	-	87	REV
Parole & Probation	150	State grant	144	-	-	-	-	144	REV
Clerk's Office election equipment	98	Charges for services	98	275	-	-	-	373	REV
Landfill equipment/vehicles	255	Landfill operations	55	275	30	600	-	960	REV
Health Dept vehicles	-	Grants, General Fund	-	75	55	50	-	180	REV
Health Dept mobile outreach unit	-	State grant	-	-	200	-	-	200	NEV
Library van	-	Property taxes	-	-	-	-	45	45	REV
Weed	-	Weed Fund	-	-	20	-	-	20	REV
Fairgrounds truck, forklift	20	Fairgrounds Fund	20	20	-	20	-	60	REV
Facilities	-	Internal Service fees	12	55	-	-	-	67	REV
<b>Total - Vehicle and Equipment Replacement</b>	<b>1,538</b>		<b>1,375</b>	<b>1,539</b>	<b>994</b>	<b>1,337</b>	<b>666</b>	<b>5,910</b>	
<b>Technology</b>									
Information Technology - New	750	Federal ARPA	750	350	-	-	-	1,100	IT
ERP Software, security and other									
GIS - Pictometry Imagery	32	Charges for Services	32	32	32	32	32	160	IT
<b>Total - Technology</b>	<b>782</b>		<b>782</b>	<b>382</b>	<b>32</b>	<b>32</b>	<b>32</b>	<b>1,260</b>	
<b>CAPITAL OUTLAY TOTAL</b>	<b>34,011</b>		<b>35,142</b>	<b>18,268</b>	<b>8,419</b>	<b>5,741</b>	<b>1,098</b>	<b>68,668</b>	

\*See explanations on next page



## OPERATING IMPACTS OF CAPITAL INVESTMENT

The capital outlay schedule on the previous page includes a column with information on the operating impact of the capital investment made. The following information describes the impact.

### **ACM – Airport capital maintenance**

Facilities such as runway and/or taxiway overlays or improvements initially result in reduced maintenance costs and over time return to similar costs prior to replacement (constant dollars).

### **FB – Fairgrounds buildings**

The impacts to operating costs associated with the varying fairgrounds building improvements varies from insignificant impacts as described in MOB – Major office building upgrades / repairs / renovations below to significant for new facilities. The schedule of building improvements at the fairgrounds are primarily major deferred maintenance items that should require little maintenance in the next few years, increasing with the age of the improvement. New improvements are revenue-generating, which is anticipated to offset additional operating costs and result in a positive return on investment to the County.

### **IT – Information technology**

Operating costs for IT investment is anticipated to have nominal impact on existing operating costs in that existing software and hardware maintenance agreements will be replaced with similar cost.

### **Land – Land**

No impact to operating costs is anticipated with the acquisition of land until such time that it is developed.

### **LU – Landfill upgrades**

Landfill improvement upgrades are primarily driven by necessity due to changes in regulations. Impacts of such upgrades to operating costs may vary and will need to be recovered through user charges.

### **MOB – Major office building upgrades / repairs / renovations**

Impacts to operating costs vary from potential

significant reductions due to less maintenance and more efficient operations of new systems, e.g., heating, ventilation, air conditioning, to insignificant impacts from roof replacement or painting or similar improvement.

### **MRW – Major road work**

Major road work projects consists of overlays and other similar projects. Operating costs for these projects are anticipated to be reduced in the first few years following completion, increasing annually until the next major work is needed.

### **NAC – New airport capital**

New facilities such as runways and taxiways, will increase maintenance costs incrementally. Such costs are factored into budgets with the addition of these facilities.

### **NAH – New airport hangar**

Operating impacts are anticipated to be nominal and recovered through rental of the asset.

### **NEV – New equipment and vehicles**

New equipment is expected to have nominal to potentially significant operating cost impacts. Significant cost impacts are anticipated with new vehicles that will have significant usage. Such costs are factored into operating budgets with the addition of the vehicles and cost/benefit analysis is considered.

### **NOB – New office buildings**

Operating costs are anticipated to be significant with the addition of new office buildings, ranging from \$24 per square foot per year to \$36 per square foot per year. Note: The Courthouse is shown as a new office building as the scope of renovation is significant.

### **REV – Replacement equipment and vehicles**

Operating costs are anticipated to decline during the first few years after replacement as less maintenance is expected and the replacement items are more efficient, i.e., use less energy and have increased digital capabilities.

# Informational Section

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# Assessed Value and Property Tax Summaries

## ABOUT PROPERTY TAX

There are three types of property tax levies in Oregon. The permanent rate levy funds general county operations, including the Sheriff’s Office, Jail, and Library. The debt service levy is used for principal and interest payments on general obligation bonds approved by the voters. Rates for debt services are set based on each year's requirements. Local option levies are voter-approved, time-limited levies for specified purposes. Local option levies are limited to five years for operations and ten years for capital projects.

Property is assessed January 1 for the fiscal year beginning July 1. Taxes are due beginning November 15, and discounts are allowed for taxes paid in full by November 15.

## ABOUT ASSESSED VALUE

Each local government’s tax rate was determined by the State of Oregon in 1997. Crook County’s permanent rate is \$3.8702 per \$1,000 of assessed value. No action of the county can increase the permanent tax rate.

Ballot Measure 50, implemented in the 1997-98 tax year, limits assessed value to the lower of Maximum Assessed Value (MAV) or Real Market Value (RMV). Maximum Assessed Value increases by 3% annually. There are exceptions to the 3% annual increase.

Maximum Assessed Value may increase by more than 3% if:

- There is new construction or improvements
- The property is partitioned or subdivided
- Rezoning occurs and the property is used per rezoning Limits and Compression

The total tax on a given piece of property is limited as follows:

- General Government: \$10 per \$1,000 of RMV
- Education: \$5 per \$1,000 of RMV
- Unlimited debt service: levies to pay bonds for capital construction projects are not subject to limitation.

If the total tax bill exceeds the limits, taxes are reduced in a process called compression.

## About Property Tax Allocation – Where does every collected tax dollar go?

Every \$1 paid in taxes in fiscal year 2022 was split out as follows:

Service/Provider	Amount
Crook County	29¢
Education	47¢
Fire Protection	11½¢
City of Prineville	7¢
Parks & Recreation	3¢
Other Public Services	1½¢
Bowman Museum	1¢



*\*Slight differences due to rounding*

## DID YOU KNOW?

*Of the \$35.5 million of current year property taxes collected for 2022, only \$10.3 million (29%) remained with Crook County to provide all the needed services to the residents of the county, including the operation of the Sheriff’s Office, Jail, and Library.*

## PROPERTY TAX LEVIES

(Amounts in thousands)

Fiscal Year	Total Taxable Assessed		Direct Rate <sup>a</sup>					GO Bond		Total Direct Rate <sup>a</sup>
	Value	% Change	General	Sheriff	Library	Museum	Total <sup>a</sup>	Levy	Rate	
			0.8567	2.4612	0.4922	0.0600	3.8702			
2022	\$ 2,653,129		\$ 2,149.6	\$ 6,632.8	\$ 1,326.6	\$ 159.2	\$ 10,268.1	\$ 578.1	0.2179	4.0881
2023	2,865,835	8.0%	2,321.9	7,164.6	1,432.9	172.0	11,091.4	571.0	0.2040	4.0742
			<b>Updated Direct Rate Allocation<sup>a</sup></b>							
			General	Sheriff	Library	Museum	Total <sup>a</sup>			
			1.0438	2.2331	0.5333	0.0600	3.8702			
2024 <sup>b</sup>	3,023,456	5.5%	3,155.9	6,751.7	1,612.4	181.4	11,701.4	632.0	0.2090	4.0792
2025 <sup>b</sup>	3,159,511	4.5%	3,297.9	7,055.5	1,685.0	189.6	12,227.9	637.9	0.2019	4.0721
2026 <sup>b</sup>	3,301,689	4.5%	3,446.3	7,373.0	1,760.8	198.1	12,778.2	647.1	0.1960	4.0662
2027 <sup>b</sup>	3,466,774	5.0%	3,618.6	7,741.7	1,848.8	208.0	13,417.1	658.7	0.1900	4.0602
2028 <sup>b</sup>	3,657,446	5.5%	3,817.6	8,167.5	1,950.5	219.4	14,155.0	694.9	0.1900	4.0602

<sup>a</sup> Per \$1,000 of assessed value

<sup>b</sup> Estimated

## PROPERTY TAX COLLECTIONS

(Amounts in thousands)

Fiscal Year	Taxes Levied for the Fiscal Year**		Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
	Amount	%	Amount	Percentage of Levy		Amount	Percentage of Levy
2024	\$ 12,333.4	* %	\$ -	* 0.0%			
2023	11,662.4	*	-	*			
2022	10,846.3		10,267.6	94.7%	\$ 338.2	\$ 10,605.8	97.8%
2021	10,341.0		9,725.6	94.0%	428.2	10,153.9	98.2%
2020	9,615.5		8,973.6	93.3%	249.0	9,222.6	95.9%
2019	9,050.3		8,532.9	94.3%	226.7	8,759.5	96.8%

\* Estimated

\*\* Amounts based on the tax collection year July 1 to June 30

**PRINCIPAL PROPERTY TAXPAYERS IN CROOK COUNTY | 2022**

<b>Taxpayer</b>	<b>Taxable Assessed Value</b>	<b>Rank</b>	<b>% of Total Taxable Assessed Value</b>
Pacificorp (PP&L)	\$98,395,000	1	3.43%*
LS Propdrop LLC	21,055,690	2	0.73%
ET 101 LLC	18,581,800	3	0.65%
Brasada Ranch Development LLC	18,438,620	4	0.64%
FNF NV Brasada LLC	14,502,965	5	0.51%
Vitesse LLC	13,076,850	6	0.46%
Apple Inc	11,651,600	7	0.41%
Lumen Technologies Inc	9,774,000	8	0.34%
Harrison Industries LLC	8,080,180	9	0.28%
Gas Transmission NW Corp	7,449,595	10	0.26%

*\*Pending tax adjustment due to a valuation appeal which may result in a refund.*

**PRINCIPAL EMPLOYERS IN CROOK COUNTY | 2022**

<b>Employer</b>	<b># of Employees</b>	<b>% of Total County Employment</b>
Les Schwab Prineville Operations	444	6.2%
Rosendin Electric Inc.	415	5.8%
Crook County School District	408	5.7%
Meta Platforms, Inc. - Facebook Data Center	350	4.9%
Brasada Ranch	280	3.9%
Crook County	234	3.3%
Ochoco National Forest	219	3.0%
St. Charles Health System	217	3.0%
Endura Products, formerly Contact Industries	206	2.9%
Bureau of Land Management (BLM)	182	2.5%

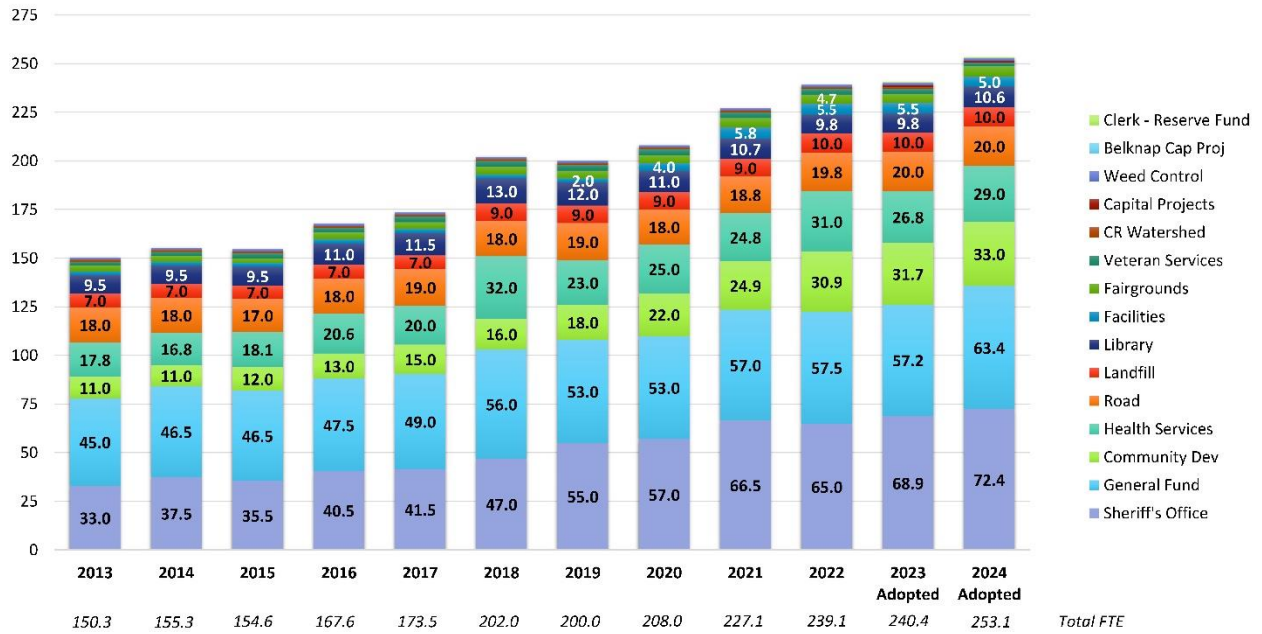
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## Personnel FTE Comparison to Prior Years

	2021 Budget	2022 Budget	2023 Adopted	2024 Adopted	Change	Reasons for Change
Assessor's Office	8.00	8.00	8.00	8.00	-	
County Clerk's Office	3.10	3.60	3.92	3.97	0.05	Increased extra help for election
County Court (Administration)	4.10	3.00	3.00	4.00	1.00	Added 1.0 FTE Administrative Assistant; to be shared with Facilities
District Attorney (incl. Victims Assistance)	14.50	13.75	14.75	16.65	1.90	Added 1.0 FTE Operations Manager and 0.6 FTE Interns; increased part-time Legal Assistant from 0.5 to 0.8 FTE
Finance	7.00	7.40	6.60	7.10	0.50	Added 0.5 FTE for Payroll/ Benefits Administrator previously budgeted in HR
Human Resources	3.00	3.00	2.75	3.00	0.25	Added 1.0 FTE HR Generalist; Reduced 0.5 FTE Payroll/Benefits Administrator (fully budgeted in Finance) and 0.25 FTE extra help
Information Technology (incl. GIS)	5.00	6.00	6.00	8.00	2.00	Added 2.0 FTE for needed positions based on Technology Strategic Road Map
Juvenile	8.80	9.25	8.70	8.14	-0.56	Reduced 0.25 FTE for retiring Director overlap with new Director; reduced extra help
Legal Counsel	3.00	3.00	3.00	3.00	-	
Natural Resources	0.50	0.50	0.50	0.50	-	
Non Departmental	0.00	0.00	0.00	1.00	1.00	From Crooked River Watershed Fund; fund closed in fiscal year 2024
<b>General Fund Total</b>	<b>57.00</b>	<b>57.50</b>	<b>57.22</b>	<b>63.36</b>	<b>6.14</b>	
Road	18.80	19.80	20.00	20.00	-	
Community Development	24.90	30.85	31.65	32.95	1.30	Added 2.8 FTE for inspection workload, reduced 1.0 FTE GIS Tech and 0.5 FTE Admin Clerk
Sheriff's Office	66.50	65.00	68.90	72.35	3.45	Added 2.5 FTE Patrol Deputies, 1.0 FTE Corrections Deputy, 1.0 FTE Office Manager, and 0.25 FTE Warrants Tech; Reduced 0.75 FTE Community Corrections Deputy, 0.4 FTE Jail extra help, and 0.15 FTE Jail Nurse
Health and Human Services	24.75	30.95	26.80	28.98	2.17	Restructured staffing to match program funding and workload
Library	10.65	9.75	9.75	10.56	0.81	Added 0.625 FTE Customer Service Specialist and 0.185 FTE Library Aide
Veteran's Office	3.00	3.00	2.50	2.00	-0.50	Increased Veterans Service Officer from 0.5 FTE to 1.0 FTE; eliminated 1.0 FTE Admin Clerk (sharing support staff with Health and Human Services)
Clerk - Reserve Fund			0.18	0.18	-	
Crooked River Watershed	1.00	1.00	1.00	0.00	-1.00	Moved to General Fund; fund closed in fiscal year 2024
Capital Projects Fund			1.00	1.00	-	
Belknap Museum Capital Project			0.20	0.00	-0.20	Fund closed; Project handled by Historical Society
Facilities	5.75	5.50	5.50	5.00	-0.50	Reduced 0.5 FTE Admin Clerk; sharing support staff with County Court (Administration)
Fairgrounds	4.70	4.70	4.70	5.35	0.65	Increased part-time Office Assistant from 0.5 to 0.8 FTE and 0.35 FTE extra help for events
Landfill	9.00	10.00	10.00	10.00	-	
Weed Control	1.00	1.00	1.00	1.33	0.33	Added 0.33 FTE for retiring Weedmaster overlap with new Weedmaster
<b>County-Wide Total</b>	<b>227.05</b>	<b>239.05</b>	<b>240.40</b>	<b>253.06</b>	<b>12.66</b>	

PERSONNEL FTE COMPARISON | 2015-2024



## Salary Schedule Summary – Fiscal Year 2024 Adopted

**County-wide Unrepresented Positions**, includes 5% COLA

*Amounts listed may differ slightly from actual due to rounding*

Grade	Position	Annual Minimum	Annual Median	Annual Maximum
<b>101</b>		27,456	29,619	33,654
<b>102</b>	Library Aide	27,456	30,722	34,902
<b>103</b>		27,456	31,866	36,254
<b>104</b>	Museum Extra Help	28,018	33,114	37,648
<b>105</b>		29,016	34,362	39,062
<b>106</b>		30,222	35,734	40,622
<b>107</b>	Office Assistant	31,387	37,149	42,266
<b>108</b>	Fairgrounds Maintenance Custodian	32,698	38,626	43,950
<b>109</b>		34,008	40,248	45,760
<b>110</b>	Juvenile Transporter	35,443	41,912	47,674
<b>111</b>	Administrative Clerk Assessment Technician Community Outreach Specialist Library Customer Service Specialist Library Technician Museum/Collections Assistant	36,941	43,659	49,670
<b>112</b>	Certified Professional Authority Extension Program Coordinator Fairgrounds Facilities Coordinator	38,501	45,510	51,771
<b>113</b>	Administrative Assistant Customer Accounts Technician Facilities Technician I Landfill Attendant Permit Technician Victims Advocate	40,186	47,507	54,018
<b>114</b>	Assessment Tech, Senior	41,912	49,546	56,347
<b>115</b>	Legal Assistant I Records Clerk, Senior Veterans Service Officer	43,742	51,730	58,822
<b>116</b>	Facilities Technician II Health Strategist I IT User Support Technician Patient Accounts Technician Perinatal Care Coordinator Permit Technician, Senior Planning Technician, Senior	45,739	54,059	61,485
<b>117</b>	Emergency Preparedness Coordinator Health Strategist II Library Specialist Museum Collections Specialist Public Health Nurse - LPN I	47,778	56,472	64,251

**County-wide Unrepresented Positions**, includes 5% COLA

*Amounts listed may differ slightly from actual due to rounding*

<b>Grade</b>	<b>Position</b>	<b>Annual Minimum</b>	<b>Annual Median</b>	<b>Annual Maximum</b>
<b>118</b>	Appraiser I	49,982	59,072	67,184
	Chief Deputy Assessor			
	Chief Deputy Clerk - Elections			
	Communicable Disease Specialist			
	Executive Assistant			
	Health Strategist III			
	Landfill Equipment Operator			
	Legal Assistant II			
	Office Manager, Health/Business			
	Support Enforcement Officer			
Veterans Service Officer Lead				
<b>119</b>	Appraiser II	52,250	61,776	70,283
	Code Compliance Officer			
	GIS Analyst			
	Landfill Office Supervisor			
<b>120</b>	Accountant	54,683	64,688	73,528
	Human Resources Generalist			
	Juvenile Counselor			
	Landfill HD Mechanic			
	Library Operations Manager			
	Victims Services Supervisor			
<b>121</b>	Appraiser III	57,242	67,683	77,002
	Building Inspector I			
	Facilities Technician, Senior			
	Landfill Equipment Operator Lead			
	On-Site Inspector			
<b>122</b>	Assistant Director, Library	59,925	70,866	80,600
	Communications Officer/Executive Assistant			
	Environmental Health Specialist			
	Extension Services Manager			
	Human Resources Recruiter			
	Public Health Nurse - RN II			
	Systems Administrator			
<b>123</b>	Building Inspector, Senior	62,816	74,256	84,427
	Planner			
	Sanitarian			



**County-wide Unrepresented Positions**, includes 5% COLA

*Amounts listed may differ slightly from actual due to rounding*

<b>Grade</b>	<b>Position</b>	<b>Annual Minimum</b>	<b>Annual Median</b>	<b>Annual Maximum</b>
<b>124</b>	Finance Analyst, Health Manager, Natural Resources Office Manager, District Attorney Office Manager, Paralegal Operations Manager, District Attorney Public Health Modernization Manager Public Health Nurse III - Senior Supervisor, Clinical Services Supervisor, On-Site Supervisor, Facilities Technician Tax Collector Weedmaster	66,560	78,707	89,523
<b>125</b>	Assistant Building Official Business Analyst Chief Deputy Appraiser Plans Examiner	70,200	82,971	94,390
<b>126</b>	Accountant, Senior Director, Museum Manager, Applications Manager, Fairgrounds Manager, IT Manager, Landfill Manager, Planning Operations Manager, Community Development Payroll/Benefits Administrator	73,986	87,485	99,507
<b>127</b>	Budget Analyst County Clerk (Elected) Director, Library	78,000	92,227	104,915
<b>128</b>	Deputy District Attorney I Director, Juvenile Services Manager, Accounting	82,243	97,261	110,594
<b>129</b>	Assessor (Elected) Assistant Chief Deputy District Attorney Director, Facilities Director, IT Road Superintendent	86,757	102,586	116,626
<b>130</b>	Assistant County Counsel Assistant Finance Director Building Official Nurse Practitioner	91,478	108,160	123,053

**County-wide Unrepresented Positions**, includes 5% COLA

*Amounts listed may differ slightly from actual due to rounding*

<b>Grade</b>	<b>Position</b>	<b>Annual Minimum</b>	<b>Annual Median</b>	<b>Annual Maximum</b>
<b>131</b>	Construction Project Manager Director, Community Development Director, Health & Human Services Director, Human Resources	96,450	114,067	129,688
<b>132</b>		101,733	120,245	136,739
<b>133</b>	Chief Deputy District Attorney Chief Information Officer Commissioner (Elected) County Judge (Elected) County Legal Counsel Director, Finance District Attorney (Elected) Sheriff (Elected)	107,286	126,838	144,227

**Road Department Positions**, includes 5% COLA

*Amounts listed may differ slightly from actual due to rounding*

<b>Grade</b>	<b>Position</b>	<b>Annual Minimum</b>	<b>Annual Median</b>	<b>Annual Maximum</b>
<b>R1*</b>	Flagger	45,739	54,059	61,485
<b>R2*</b>	Driver/Equipment Operator Office Manager	52,250	61,776	70,283
<b>R3*</b>	Mechanic	54,683	64,688	73,528
<b>R4</b>		43,742	51,730	58,822
<b>R5</b>	Roads Supervisor Shop Supervisor	66,560	78,707	89,523
<b>R6</b>	Office Assistant	36,941	43,659	49,670
<b>129</b>	Road Superintendent	86,757	102,586	116,626

*\*Bargaining Unit Positions*

**Sheriff's Office Positions**, includes 5% COLA

*Amounts listed may differ slightly from actual due to rounding*

<b>Grade</b>	<b>Position</b>	<b>Annual Minimum</b>	<b>Annual Median</b>	<b>Annual Maximum</b>
<b>11*</b>	Office Deputy	38,917	45,323	52,770
<b>12*</b>		41,288	48,090	55,994
<b>13*</b>	Technician Deputy Community Service Officer Technician Jail Medical Assistant Warrants Technician Records Technician	44,013	51,251	59,696
<b>14*</b>	Office Coordinator	47,133	54,891	63,918

*\*Bargaining Unit Positions*

**Sheriff's Office Positions**, includes 5% COLA

*Amounts listed may differ slightly from actual due to rounding*

<b>Grade</b>	<b>Position</b>	<b>Annual Minimum</b>	<b>Annual Median</b>	<b>Annual Maximum</b>
<b>15</b>	Jail Nurse Mental Health Technician	66,706	78,125	91,478
<b>16</b>	Office Manager	53,357	62,132	72,351
<b>17*</b>	Community Corrections Deputy Court Security Deputy Jail (Corrections) Deputy Jail (Corrections) Corporal (+5%)	58,344	67,954	79,123
<b>17a*</b>	Detective	62,712	73,008	85,030
<b>17p*</b>	Criminal Patrol Deputy	61,173	71,240	82,950
<b>18</b>	Patrol Sergeant	69,930	81,910	95,909
<b>18a</b>	Community Corrections Sergeant Emergency Services Manager Jail (Corrections) Sergeant	66,706	78,125	91,478
<b>19</b>	Chief Administrative Deputy Community Corrections Lieutenant Jail Commander	75,941	88,941	104,146
<b>19p</b>	Patrol Lieutenant	79,622	93,246	109,200
<b>20</b>	Undersheriff	85,987	100,714	117,936
<b>133</b>	Sheriff (Elected)	107,286	126,838	144,227

*\*Bargaining Unit Positions*

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# Summary of Long-Term Obligations

	General Obligation Bonds			Full Faith and Credit Obligations		Total Debt Outstanding
	2017	2022	Total GO Bonds	2017	2018	
<b>Year Issued</b>	2017	2022		2017	2018	
<b>Bond Rating</b>	AA-	AA-		AA-	AA-	
<b>Fund(s)</b>	General Tax Revenue	General Tax Revenue		Sheriff Operating	Airport Operating	
<b>Original Amount</b>	\$10,000,000	\$33,698,310		\$3,635,000	\$6,080,000	
<b>Purpose of Funds</b>	Construct Jail	Construct Justice Center; renovate Courthouse		Construct Jail	Construct Helibase	
<b>Annual Payment FY2024</b>	\$596,000	\$ -		\$185,000	\$387,874	
<i>Principal payment</i>	135,000	-		135,000	155,000	
<i>Interest payment</i>	461,000	-		50,000	232,874	
<b>Interest Rate</b>	3.72%	5.00%		3.83%	4.30%	
<b>Maturity</b>	2043	2046		2057	2046	
<b>Outstanding Balance Fiscal Year ending June 30</b>						
<b>2024</b>	9,425,000	33,698,310	43,123,310	3,315,000	5,490,000	51,928,310
<b>2025</b>	9,270,000	33,698,310	42,968,310	3,265,000	5,330,000	51,563,310
<b>2026</b>	9,090,000	33,698,310	42,788,310	3,215,000	5,165,000	51,168,310
<b>2027</b>	8,885,000	33,698,310	42,583,310	3,160,000	4,990,000	50,733,310
<b>2028</b>	8,650,000	33,271,360	41,921,360	3,105,000	4,815,000	49,841,360
<b>2029</b>	8,380,000	32,759,789	41,139,789	3,045,000	4,630,000	48,814,789
<b>2030</b>	8,080,000	32,159,750	40,239,750	2,985,000	4,435,000	47,659,750
<b>2031</b>	7,750,000	31,463,552	39,213,552	2,920,000	4,235,000	46,368,552
<b>2032</b>	7,380,000	30,659,654	38,039,654	2,855,000	4,025,000	44,919,654
<b>2033</b>	6,975,000	29,744,211	36,719,211	2,785,000	3,805,000	43,309,211
<b>2034</b>	6,525,000	28,709,530	35,234,530	2,715,000	3,580,000	41,529,530
<b>2035</b>	6,030,000	27,547,917	33,577,917	2,640,000	3,345,000	39,562,917
<b>2036</b>	2,485,000	26,251,680	28,736,680	2,565,000	3,100,000	34,401,680
<b>2037</b>	4,890,000	24,809,280	29,699,280	2,485,000	2,845,000	35,029,280
<b>2038</b>	4,235,000	23,213,024	27,448,024	2,400,000	2,580,000	32,428,024
<b>2039</b>	3,525,000	21,451,373	24,976,373	2,315,000	2,300,000	29,591,373
<b>2040</b>	2,750,000	19,516,634	22,266,634	2,225,000	2,010,000	26,501,634
<b>2041</b>	1,905,000	17,393,421	19,298,421	2,130,000	1,710,000	23,138,421
<b>2042</b>	990,000	15,070,195	16,060,195	2,035,000	1,395,000	19,490,195
<b>2043</b>	-	12,535,418	12,535,418	1,935,000	1,065,000	15,535,418
<b>2044</b>	-	9,777,549	9,777,549	1,830,000	725,000	12,332,549
<b>2045</b>	-	6,777,357	6,777,357	1,720,000	370,000	8,867,357
<b>2046</b>	-	3,523,302	3,523,302	1,605,000	-	5,128,302
<b>2047</b>	-	-	-	1,485,000	-	1,485,000
<b>2048</b>	-	-	-	1,360,000	-	1,360,000
<b>2049</b>	-	-	-	1,230,000	-	1,230,000
<b>2050</b>	-	-	-	1,095,000	-	1,095,000
<b>2051</b>	-	-	-	955,000	-	955,000
<b>2052</b>	-	-	-	810,000	-	810,000
<b>2053</b>	-	-	-	660,000	-	660,000
<b>2054</b>	-	-	-	505,000	-	505,000
<b>2055</b>	-	-	-	343,000	-	343,000
<b>2056</b>	-	-	-	170,000	-	170,000
<b>2057</b>	-	-	-	-	-	-

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## Budget Variance Detail by Fund

(Amounts in thousands)

The following explains the changes between Proposed and Approved versions of budget, as approved by the Budget Committee (amounts in thousands):

*Categorize Transfers from department Funds to Risk Management Fund as Internal Service instead.*

*Due to unrelated scrivener's errors, Internal Service revenue understated, Transfer revenue overstated.*

Impact to Resources (Risk Management Fund):

Internal Service	+ \$52
Transfers and Interfund	- \$52
Net change	0

Impact to Resources:

Internal Service (General Fund)	+ \$1
Transfers and Interfund (Sheriff's Office Fund)	- 5
Net change	- \$4

Impact to Requirements (Total across Funds):

Materials & Services	+ \$52
Transfers	- \$52
Net change	0

Impact to Requirements:

Contingency (General Fund)	+ \$1
Contingency (Sheriff's Office Fund)	- 5
Net change	- \$4

<b>General Fund</b>	2024	Change from	2024	Change from	2024
	PROPOSED	Proposed to Approved	APPROVED	Approved to Adopted	ADOPTED
<b>Resources</b>					
Beginning Fund Balance	\$ 4,853	\$ -	\$ 4,853	\$ -	\$ 4,853
Taxes	4,656	-	4,656	-	4,656
Intergovernmental	3,548	-	3,548	-	3,548
Internal Service	5,021	1	5,022	-	5,022
Transfers and Interfund	311	-	311	-	311
Licenses, Permits & Fees	369	-	369	-	369
Charges for Services	195	-	195	-	195
Miscellaneous	150	-	150	-	150
<b>Total Resources</b>	<b>19,103</b>	<b>1</b>	<b>19,104</b>	<b>-</b>	<b>19,104</b>
<b>Requirements</b>					
Assessor's Office	\$ 1,197	\$ 1	\$ 1,198	\$ -	\$ 1,198
County Clerk	635	1	636	-	636
County Court	1,113	1	1,114	-	1,114
District Attorney	2,509	2	2,511	-	2,511
Finance	1,744	2	1,746	-	1,746
Human Resources	737	1	738	-	738
IT/GIS	2,229	2	2,231	-	2,231
Juvenile	1,157	1	1,158	-	1,158
Legal Counsel	570	1	571	-	571
Natural Resources	61	-	61	-	61
Non-Departmental	309	-	309	-	309
Special Payments	922	-	922	-	922
Transfers	1,073	(12)	1,061	-	1,061
Contingency	4,847	1	4,848	-	4,848
<b>Total Requirements</b>	<b>\$ 19,103</b>	<b>\$ 1</b>	<b>\$ 19,104</b>	<b>\$ -</b>	<b>\$ 19,104</b>

(Amounts in thousands)

	2024 PROPOSED	Change from Proposed to Approved	2024 APPROVED	Change from Approved to Adopted	2024 ADOPTED
<b>Road Fund</b>					
<b>Requirements</b>					
Personnel	\$ 2,066	\$ -	\$ 2,066	\$ -	\$ 2,066
Materials & Services	3,127	5	3,132	-	3,132
Capital Outlay	305	-	305	-	305
Transfers	155	(5)	150	-	150
Contingency	1,000	-	1,000	-	1,000
Reserved for Future Expenditure	13,413	-	13,413	-	13,413
<b>Total Requirements</b>	<b>\$ 20,066</b>	<b>\$ -</b>	<b>\$ 20,066</b>	<b>\$ -</b>	<b>\$ 20,066</b>

	2024 PROPOSED	Change from Proposed to Approved	2024 APPROVED	Change from Approved to Adopted	2024 ADOPTED
<b>Sheriff's Office Fund</b>					
<b>Resources</b>					
Beginning Fund Balance	\$ 3,314	\$ -	\$ 3,314	\$ -	\$ 3,314
Taxes	7,995	-	7,995	-	7,995
Intergovernmental	4,485	-	4,485	-	4,485
Transfers and Interfund	534	(5)	529	-	529
Licenses, Permits & Fees	97	-	97	-	97
Charges for Services	151	-	151	-	151
Miscellaneous	170	-	170	-	170
<b>Total Resources</b>	<b>16,746</b>	<b>(5)</b>	<b>16,741</b>	<b>-</b>	<b>16,741</b>

<b>Requirements</b>					
Sheriff's Office	\$ 6,121	\$ 5	\$ 6,126	\$ -	\$ 6,126
Jail	5,746	5	5,751	-	5,751
Emerg & Special Services	461	-	461	-	461
Parole & Probation	2,169	2	2,171	-	2,171
Transfers	12	(12)	-	-	-
Contingency	2,237	(5)	2,232	-	2,232
<b>Total Requirements</b>	<b>\$ 16,746</b>	<b>\$ (5)</b>	<b>\$ 16,741</b>	<b>\$ -</b>	<b>\$ 16,741</b>



(Amounts in thousands)

**Community  
Development Fund**

**Requirements**

	2024 PROPOSED	Change from Proposed to Approved	2024 APPROVED	Change from Approved to Adopted	2024 ADOPTED
Building	\$ 3,135	\$ 3	\$ 3,138	\$ -	\$ 3,138
Code Enforcement	149	-	149	-	149
Electrical	531	1	532	-	532
On-Site	353	-	353	-	353
Planning	937	1	938	-	938
Transfers	5	(5)	-	-	-
Contingency	750	-	750	-	750
Reserved for Future Expenditure	8,998	-	8,998	-	8,998
<b>Total Requirements</b>	<b>\$ 14,858</b>	<b>\$ -</b>	<b>\$ 14,858</b>	<b>\$ -</b>	<b>\$ 14,858</b>

**Health & Human  
Services Fund**

**Requirements**

	2024 PROPOSED	Change from Proposed to Approved	2024 APPROVED	Change from Approved to Adopted	2024 ADOPTED
Public Health	\$ 4,174	\$ 4	\$ 4,178	\$ -	\$ 4,178
Environmental Health	141	-	141	-	141
Mental Health	4,457	-	4,457	-	4,457
Transfers	15	(4)	11	-	11
Contingency	3,086	-	3,086	-	3,086
<b>Total Requirements</b>	<b>\$ 11,873</b>	<b>\$ -</b>	<b>\$ 11,873</b>	<b>\$ -</b>	<b>\$ 11,873</b>

**Library Fund**

**Requirements**

	2024 PROPOSED	Change from Proposed to Approved	2024 APPROVED	Change from Approved to Adopted	2024 ADOPTED
Personnel	\$ 870	\$ -	\$ 870	\$ -	\$ 870
Materials & Services	771	1	772	-	772
Transfers	1	(1)	-	-	-
Contingency	804	-	804	-	804
<b>Total Requirements</b>	<b>\$ 2,446</b>	<b>\$ -</b>	<b>\$ 2,446</b>	<b>\$ -</b>	<b>\$ 2,446</b>

**Veterans Services  
Fund**

**Requirements**

	2024 PROPOSED	Change from Proposed to Approved	2024 APPROVED	Change from Approved to Adopted	2024 ADOPTED
Personnel	\$ 178	\$ -	\$ 178	\$ -	\$ 178
Materials & Services	101	1	102	-	102
Transfers	1	(1)	-	-	-
Contingency	98	-	98	-	98
<b>Total Requirements</b>	<b>\$ 378</b>	<b>\$ -</b>	<b>\$ 378</b>	<b>\$ -</b>	<b>\$ 378</b>

(Amounts in thousands)

<b>Capital Projects Fund</b>	2024	Change from	2024	Change from	2024
	PROPOSED	Proposed to Approved	APPROVED	Approved to Adopted	ADOPTED
<b>Requirements</b>					
Personnel	160	-	160	-	160
Materials and Services	526	3	529	-	529
Comm Dev Building	1,000	-	1,000	-	1,000
Courthouse	1,700	-	1,700	-	1,700
Juniper Canyon Access	150	-	150	-	150
Justice Center	28,300	-	28,300	-	28,300
Transfers	3	(3)	-	-	-
Contingency	6,259	-	6,259	-	6,259
<b>Total Requirements</b>	<b>\$ 38,098</b>	<b>\$ -</b>	<b>\$ 38,098</b>	<b>\$ -</b>	<b>\$ 38,098</b>

<b>Risk Management Fund</b>	2024	Change from	2024	Change from	2024
	PROPOSED	Proposed to Approved	APPROVED	Approved to Adopted	ADOPTED
<b>Resources</b>					
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Service	-	52	52	-	52
Transfers and Interfund	202	(52)	150	-	150
<b>Total Resources</b>	<b>202</b>	<b>-</b>	<b>202</b>	<b>-</b>	<b>202</b>

<b>Fairgrounds Fund</b>	2024	Change from	2024	Change from	2024
	PROPOSED	Proposed to Approved	APPROVED	Approved to Adopted	ADOPTED
<b>Requirements</b>					
Personnel	\$ 412	\$ -	\$ 412	\$ -	\$ 412
Materials & Services	629	2	631	-	631
Capital Outlay	1,743	-	1,743	-	1,743
Transfers	2	(2)	-	-	-
Contingency	310	-	310	-	310
<b>Total Requirements</b>	<b>\$ 3,096</b>	<b>\$ -</b>	<b>\$ 3,096</b>	<b>\$ -</b>	<b>\$ 3,096</b>

<b>Landfill Fund</b>	2024	Change from	2024	Change from	2024
	PROPOSED	Proposed to Approved	APPROVED	Approved to Adopted	ADOPTED
<b>Requirements</b>					
Personnel	\$ 1,006	\$ -	\$ 1,006	\$ -	\$ 1,006
Materials & Services	1,162	2	1,164	-	1,164
Capital Outlay	255	-	255	-	255
Transfers	2	(2)	-	-	-
Contingency	360	-	360	-	360
Reserved for Future Expenditure	4,894	-	4,894	-	4,894
<b>Total Requirements</b>	<b>\$ 7,679</b>	<b>\$ -</b>	<b>\$ 7,679</b>	<b>\$ -</b>	<b>\$ 7,679</b>

(Amounts in thousands)

	2024 PROPOSED	Change from Proposed to Approved	2024 APPROVED	Change from Approved to Adopted	2024 ADOPTED
<b>Airport Fund</b>					
<b>Requirements</b>					
Materials & Services	\$ 342	\$ 2	\$ 344	\$ -	\$ 344
Capital Outlay	1,540	-	1,540	-	1,540
Debt Service					
<i>Principal Total</i>	166	-	166	-	166
<i>Interest Total</i>	247	-	247	-	247
Transfers	2	(2)	-	-	-
Contingency	830	-	830	-	830
<b>Total Requirements</b>	<b>\$ 3,127</b>	<b>\$ -</b>	<b>\$ 3,127</b>	<b>\$ -</b>	<b>\$ 3,127</b>

	2024 PROPOSED	Change from Proposed to Approved	2024 APPROVED	Change from Approved to Adopted	2024 ADOPTED
<b>Weed Control Fund</b>					
<b>Requirements</b>					
Personnel	\$ 192	\$ -	\$ 192	\$ -	\$ 192
Materials & Services	109	1	110	-	110
Capital Outlay	-	-	-	-	-
Transfers	1	(1)	-	-	-
Contingency	120	-	120	-	120
<b>Total Requirements</b>	<b>\$ 422</b>	<b>\$ -</b>	<b>\$ 422</b>	<b>\$ -</b>	<b>\$ 422</b>

	2024 PROPOSED	Change from Proposed to Approved	2024 APPROVED	Change from Approved to Adopted	2024 ADOPTED
<b>Facilities Internal Service Fund</b>					
<b>Requirements</b>					
Personnel	\$ 518	\$ -	\$ 518	\$ -	\$ 518
Materials & Services	1,382	2	1,384	-	1,384
Capital Outlay	128	-	128	-	128
Debt Service					
<i>Principal - Jail FFCO</i>	50	-	50	-	50
<i>Interest - Jail FFCO</i>	135	-	135	-	135
Transfers	2	(2)	-	-	-
Contingency	936	-	936	-	936
<b>Total Requirements</b>	<b>\$ 3,151</b>	<b>\$ -</b>	<b>\$ 3,151</b>	<b>\$ -</b>	<b>\$ 3,151</b>

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# Fiscal Policies

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## A. EXECUTIVE SUMMARY

Crook County has an important responsibility to its citizens to protect and manage public funds to ensure the sustainable provision of services desired by the County's citizens. The following financial policies are designed to establish guidelines for the fiscal stability of the County. The scope of these policies generally spans, among other issues, accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, expenditure control, asset management, cash and investment management, and planning concepts, debt financing and pension funding in order to:

- Demonstrate to the citizens of Crook County, the investment community, and the bond rating agencies that the County is committed to strong fiscal operations and to the preservation of its ability to provide the financial stability to navigate through economic downturns and respond to the changing needs of the community;
- Provide an adequate financial foundation to sustain a sufficient level of County services to the community delivered in a cost effective and efficient manner;
- Present fairly and with full disclosure the financial position and results of operations of the County and its special districts in conformity to Generally Accepted Accounting Principles (GAAP); and
- Determine and demonstrate compliance with finance-related legal and contractual issues in accordance with provisions of the Oregon Revised Statutes and Administrative Rules, federal legislation, agreements and other contractual documents.

These policies apply to all financial operations of Crook County and all other entities governed by the Crook County Court.

## **B. FINANCIAL PLANNING AND BUDGETING POLICIES**

### **B1. Oregon Budget Law**

In accordance with Oregon Budget Law, Crook County adopts a balanced budget by individual fund and in total.

For each fund, total resources, consisting of beginning net working capital, current year revenues and other resources, equal total requirements, which includes personnel, materials and services, capital outlay, debt service, transfers, contingencies, unappropriated ending fund balances, and reserves for future expenditures.

Additionally budget appropriations are made in accordance with Oregon Budget Law at the department, category or program level.

### **B2. Budget Process**

The County's annual budgeting process engages management, advisory boards, the Budget Committee, the County Court as well as public comment received throughout the year so that major policy issues, department goals and objectives are identified, reconciled, and aligned with County Court goals and objectives. The reconciled and aligned goals and objectives are incorporated into the annual budget with resources directed to achieve the goals.

The proposed budget is presented to the Budget Committee in public meetings held in the spring of each year. The Budget Committee approves the budget, property tax rate for operations and levy amount for any general obligation debt, with amendments to address issues identified during the budget review process including those raised by the public.

The County Court, at a public meeting in prior to July 1, and after a public hearing, adopts the budget, property tax rate for operations and levy

amount for any general obligation debt, with amendments, limited to ten percent in each fund, to address items raised by the public, themselves, or subsequent emerging items.

The adopted budget is a living document for the fiscal year, meaning it may be amended throughout the year to address emerging opportunities, risks and/or changes in conditions.

### **B3. Budget Adjustments**

All budget adjustment requests will be submitted to the Finance Department for analysis. The County's Financial Officer will determine the need for the adjustment and, if necessary, prepare the resolution and any required public notices for the proposed adjustment for County Court consideration to ensure compliance with budget laws.

### **B4. Net Working Capital (Contingency)**

In order to maintain a prudent level of financial resources to avoid reducing service levels, borrowing between funds during the fiscal year, increasing fees, and/or raising taxes (i.e. voter-approved local option levy) due to revenue shortfalls and unforeseeable one-time expenditures, the minimum net working capital balances, as of the beginning and end of each fiscal year, will be determined and established by the Finance Director. Net working capital indicates funds readily available to meet current expenditures.

The determined minimum balances and actual and/or estimated amounts will be reported in the budget document and quarterly financial reports. In the event net working capital falls below the established thresholds, the Finance Director shall provide the County Court for Court approval a plan to restore compliance.

The following table summarizes the minimum net working capital for each fund.

<b>FUND</b>	<b>PERIOD TO FUND</b>	<b>FUNDING SOURCES, COMMENTS</b>
<b>Operating Funds</b>		
General	5 months	Property tax funded
Road	12 months	Major capital improvement risk
Sheriff's Office	5 months	Property tax funded
Community Development	18 months	Volatile activity, 100% fee supported
Health Services	4 months	Federal, state, and local funding
Library	5 months	Property tax funded
Veterans Services	3 months	State and local funding
Special Transportation	3 months	State and federal funding
Video Lottery	3 months	Quarterly state funding
Surveyor	6 months	100% fee-funded services
Tourism	3 months	Quarterly local funding
Fairgrounds	3 months	Diversified local funding
Landfill	3 months + \$2.25 million	100% fee-funded services; 3 mos operating, \$2M+ for DEQ and \$250k for capital repair
Weed Control	6 months	Federal and local funding, 100% fees
Airport	6 months	Federal, state, and local funding
Facilities	3 months	Internal service funding
<b>Other Funds</b>		
Clerk Special Revenue	None	Local funding
Taylor Grazing	None	Non-operational federal funding
Title III	None	Non-operational federal funding
Risk Management	6 months	Internal service funding
Community College Edu Center	None	Funded per agreement
Crooked River Watershed	None	Pass-through activity
Capital Asset Reserve	None	Emergency and opportunities fund
Capital Projects	None	Capital projects fund
Debt Service	None	Debt service fund
<b>County Special Districts</b>		
OSU Extension	5 months	Property tax funded
Historical Society (Museum)	5 months	Property tax funded

**B5. Long-Range Planning**

Each year the County will update resource and requirement forecasts for major operating funds for the next five years, including an updated five-year Capital Improvement Plan (CIP) for all capital equipment, vehicles,

transportation improvements, landfill improvements, fairground facilities, and building improvements (see also B7 below). The forecasts will be included in the annual budget to facilitate budget decisions and strategic planning, based on a multi-year perspective.



**B6. Budget Awards Program**

The County will submit its annual budget to the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Awards Program in order to hold a best practices standard of preparing budget documents of the very highest quality.

**B7. Capital Assets and Improvements**

The County’s asset capitalization policy is to capitalize and depreciate assets greater than \$10,000 with a useful life beyond one year. Capital assets costing less than \$10,000 or having a useful life of one year or less will be treated as operating expenditures.

Annually, the County will approve a five-year Capital Improvement Plan (CIP), congruent with the adoption of its budget, starting with the Fiscal Year 2024 budget. The CIP shall provide details on each capital project: its estimated costs, sources of financing and a description, including a statement identifying the needs, conditions, and circumstances that have caused the project’s creation, as well as the expected results if the project is approved and implemented or if no action is taken.

**C. FINANCIAL REPORTING POLICIES**

**C1. Accounting**

The County’s accounting systems and financial reports will be in conformance with all state and federal laws, generally accepted accounting principles (GAAP), as well as standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).

**C2. Internal Controls**

Financial systems, procedures and processes will maintain internal controls to monitor revenues, expenditures, program performance, and grant requirements on an ongoing basis.

**C3. Annual Audit**

An annual audit will be performed by an independent public accounting firm, licensed as a municipal auditor, with an audit opinion to be included with the County’s published annual financial report.

**C4. Annual Financial Report**

The annual financial report shall demonstrate compliance with finance-related legal and contractual provisions, including disclosures in sufficient detail to minimize ambiguities and potential for misleading inference.

The County’s annual financial report will be provided as required to stakeholders to enable them to make informed decisions and it will also be posted on the County’s website.

As a continuing disclosure requirement, the annual financial report will be provided via electronic submission to the Electronic Municipal Securities Rulemaking Board (EMMA).

**C5. Quarterly Financial Reports**

The Finance Department will collaborate with all County departments, to prepare quarterly financial reports that will include unaudited comparisons of actual to budget, with updated full-year estimates of revenue and expenditures. The report will also include narrative highlighting progress made on goals and other initiatives, including explanation to any material changes to delivery of budgeted activity and revenue or expenditures. These reports will be posted to the County’s website.

**C6. Financial Accounting Activity**

The Finance Department will oversee the County’s enterprise resource planning (ERP) financial systems and perform financial transactional activity, including review and adjustments, reconciliations, and allocations. ERP information will be accounted for timely



and accurately, with daily posting and review of transactions. Inquiry and transactional access to ERP information and systems will be available, consistent with internal control protocols, to all Court members, elected officials, management, and authorized staff to facilitate oversight, accountability, and timely decision making.

#### **D. REVENUE POLICIES**

##### **D1. Revenue Diversification**

The County will diversify its revenue streams to reduce reliance on property taxes and potential negative implications to service delivery resulting from fluctuations in revenue sources.

##### **D2. Property Taxes**

The County's general operating levy will be used primarily to fund the Sheriff's Office, Library, Clerk's office, Assessor's office, District Attorney's office, Juvenile Services, Health Services, Veterans Services, the Fairgrounds, and the Historical Society. Additionally, property taxes may be utilized to support voter-approved debt for capital items.

##### **D3. Fees and Charges**

User fees and charges will be established for services that benefit specific individuals or organizations. The amount of individual fees will be established at amounts that do not exceed the full cost of delivering a service. The County will annually review and adjust all fees, licenses, permits, fines, and other miscellaneous charges in conjunction with the budget process. Factors for fee or charge adjustments will include the impact of inflation, the cost of federal and state mandates, gained efficiencies, and updates/revisions to rate setting methodologies.

##### **D4. Billing Rates**

The County shall establish billing rates for its employees and capital equipment, including vehicles. The rates will be determined on a full-

cost recovery basis. These rates will be charged to internal and external customers as incurred.

##### **D5. Collection Policy**

The County shall timely pursue collection of delinquent accounts. Interest may be charged on past due accounts, and when so charged the rate shall be at statutory rates unless another rate is imposed by agreement or statute. When necessary, the County may discontinue service, present a case at small claims court, send accounts to collection agencies, foreclose on property, assign liens, and use other methods of collection, such as imposing penalties, collection fees, and late charges.

##### **D6. Use of One-Time Revenue**

Generally, one-time revenue shall be directed to non-recurring capital requirements, debt retirement, contribution to capital reserves, contribution to PERS unfunded liability or other liability, and other non-recurring expenses. One-time revenue shall not be used to fund ongoing operations, unless the County, in the context of a multi-year financial plan, chooses to address funding gaps and other operating requirements with future funding to sustain those operations identified and documented.

##### **D7. Use of Unpredictable Revenue**

Revenue of a limited or undefined term will generally be used for capital projects or one-time operating expenditures to ensure that no ongoing service programs are lost when such revenue is reduced or discontinued.

##### **D8. Pursuit of Grant Funding**

Grants are generally contributions from one government to another, usually for a specific purpose. Grants may come with matching fund and/or other requirements. Therefore, the County Judge shall approve all grant applications before their submission.

Additionally, all potential grants that require matching funds, on-going resource requirements, or include new or additional continuing compliance requirements shall be evaluated and considered before submittal of the application. The evaluation shall be overseen and/or performed by the Finance Director in collaboration with the receiving department.

The County Court will be provided with the evaluation report with the request for the County Court to accept the grant.

#### D9. Revenue Estimates

Revenue will be estimated annually in the budget process in a conservative manner using objective and analytical approaches, with five-year forecasts as noted above. Forecasts of current year revenue will be updated quarterly as noted in B5 above.

### E. EXPENDITURE POLICIES

E1. Expenditures will be controlled through appropriate internal controls and procedures. Management must ensure expenditures comply with the adopted budget. Department directors, managers, or division managers will be responsible for the administration of their department/division budget(s). This includes accomplishing the goals and objectives incorporated into the budget and monitoring each department/division budget for compliance with spending limitations.

E2. The County Judge will administer expenditure control at the category or divisional level. Additionally, the County Judge may give authorization to mandate expenditure control down to any line-item level. Expenditures anticipated to be in excess of these levels will require County Court approval.

E3. All purchases of goods and services must comply with the County's purchasing policies, guidelines, and procedures, as well as with state and federal laws and regulations.

E4. All compensation planning and collective bargaining will include analyses of the total cost of compensation, which includes but is not limited to analysis of salary increases, health benefits, pension contributions, and other fringe benefits.

E5. The County uses internal service charges to account for services provided by one department to other departments on a cost-recovery basis.

The departments providing internal services include Administration/County Court, Facilities, Finance, GIS, Human Resources, Information Technology, and Legal Counsel.

Goals of an internal service charge include but are not limited to the following:

- a. To improve operational efficiency and effectiveness.
- b. To enhance accountability and transparency of administrative and related overhead costs.
- c. To measure the full cost of providing services for the purpose of fully recovering that cost through fees or charges to user departments.

E6. County staff are to make every effort to control expenditures to ensure County services and programs provided to its citizens and taxpayers are cost effective and efficient. Expenditures that will reduce future costs will be encouraged.

## F. CASH MANAGEMENT POLICIES

### F1. Investments

County funds will be invested in a prudent and diligent manner with emphasis on safety, liquidity, and yield, in that order. The County will conform to all state and local statutes governing the investment of public funds and to the County's investment policy. The County's investment policy shall be approved by the State of Oregon Short-Term Fund Board as required and reviewed by the County Court annually, or as otherwise needed.

### F2. Banking Services

The County will periodically review its banking services (no less than every five years). If fees and/or services of the existing banking relationships are not meeting expectations and/or pricing of competitors is materially less than present relationships, the County will seek requests for proposals for banking services.

### F3. Annual Validation of County Bank Accounts

Each year a letter is to be mailed to all banking institutions operating within Crook County to validate that the only Crook County accounts, listing Crook County or a Crook County department as the owner of the account and utilizing the County's federal identification number, are those accounts that have been approved by the County Court and request that each bank notify the County of any accounts in operation within their financial institutions that are not on the approved list.

### F4. Authorization and Management

The County Court shall by action of the Court authorize all bank accounts and authorized signatories to those bank accounts. The Finance Director shall manage all banking and investment related services for the County.

### F5. Credit/Purchase Cards

The Finance Director, in consultation with the County Judge, is authorized to set up credit/purchase cards for County staff as requested, consistent with purchasing limitations.

### F6. Internal Controls and Performance Auditing Policies

Employees in the public sector are responsible to the taxpayers for how public resources are used and must perform their duties in compliance with law, policy, and established procedures. In order to provide citizens with an objective and independent appraisal of County government, the County will maintain an independent audit program to evaluate and report on the financial condition, the accuracy of financial record keeping, compliance with applicable laws, policies, guidelines and procedures, and efficiency and effectiveness of operations.

## G. DEBT POLICIES

G1. The Finance Director is responsible to structure all debt issuances and oversees the on-going management of all County debt including general obligations, lease purchase agreements, revenue bonds, full faith and credit bonds, promissory notes, equipment financing agreements and any other contractual arrangements that obligate the County to make future principal and interest payments.

G2. No debt will be issued for which a sufficient specifically identified revenue source(s) is(are) available for repayment. The Finance Director shall prepare an analysis of the source(s) of repayment prior to issuance of any debt.

G3. When issuing long-term debt, the County will ensure that debt is only incurred when necessary and when all of the following conditions are met:

- a. For capital improvements too large to be financed from current resources,



- b. The useful life of a financed improvement must exceed the life of the related debt,
- c. The benefits of financing exceed the cost of borrowing, and
- d. Operating costs related to capital improvements are adequately considered, forecasted, and matched with corresponding revenue before debt is issued.

G4. The County will manage and administer its long-term debt in compliance with the restrictions and limitations of state law with regard to bonded indebtedness for counties as outlined in the Oregon Revised Statutes.

The statutes outline the processes for public hearings, public notice and bond elections, as well as provision for the issuance and sale of bonds and restrictions on the use of those bond proceeds.

These statutory restrictions establish legal limitations on the level of limited tax and general obligation bonded debt which can be issued by the County (limit of 1% and 2% of the real market value of all taxable property, respectively).

All bond issuances and promissory notes will be authorized by resolution of the County Court.

G5. The County will not use long-term debt to fund current operations, to balance the budget, or to fund projects that can be funded from current resources. The County may use short-term debt or interfund loans as permitted by law to cover temporary cash flow needs resulting from a delay in grant proceeds or other revenues and delay in the issuance of long-term debt.

G6. The County will, through prudent financial management and budgeting practices, strive to maintain or enhance its Moody's or S&P credit ratings for full faith and credit debt and for

general obligation debt.

G7. The County will ensure that adequate procedures are in place to meet the post issuance obligations of borrowers to report periodic financial information and to disclose certain events of interest to bond holders in a timely manner.

## H. PENSION FUNDING POLICIES

H1. The County will use its best efforts to fund its pension obligations in an equitable and sustainable manner.

H2. The County participates in the Oregon Public Employees Retirement System (PERS) as an Employer within the State and Local Government Rate Pool. The following principles and objectives shall guide the County:

- a. PERS provides no less than biennially an actuarially determined contribution rate (ADC) to serve as the basis for minimum contributions.
- b. The County will prepare a PERS rate stabilization plan during Fiscal Year 2024 to more equitably fund PERS costs on a sustainable basis and update annually thereafter, with a goal of ensuring its funding status is between 90% and 110% of its actuarially determined liability.

H3. To continue the County's accountability and transparency, the County will communicate all of the information necessary for assessing the County's progress toward meeting its pension funding objectives periodically, but no less than annually.

## I. MANAGEMENT OF FISCAL POLICIES

I1. Fiscal policies and changes in policies shall be approved by the County Court and adopted by resolution after a public hearing is held. The

approval may be inclusive of the annual budget adoption process and the associated resolutions to that process.

12. The Finance Director or designee shall prepare a report explaining the substantive impact of all changes recommended and their impact on the County's operations, service levels, and/or finances.
13. The Finance Committee shall review the County's fiscal policies annually.
14. The County Judge shall implement fiscal policies and monitor compliance.
15. If the County Judge discovers a material deviation from policy, it shall be reported in writing to the County Court in a timely manner.
16. As a part of the County's annual budget document, the County Judge's budget message shall identify the following:
  - a. All major changes in policy since the previous budget year,
  - b. Any material variations from policy in the ensuing year's budget, and
  - c. Funds that do not meet reserve requirements, along with the developed plan to restore the reserves to the desired levels.

## J. DEFINITION OF TERMS

### **Budget Committee**

A committee consisting of the three County Court members and an equal number of citizen members appointed by the County Court.

### **Capital Improvement Plan (CIP)**

The CIP is a schedule of capital projects including estimated cost and timing. There is a separate CIP for each major infrastructure system in the County,

such as roads, landfill, airport, jail, information technology, County facilities, and vehicles.

### **Category level**

For budget control purposes, categories include personnel services, materials and services, capital outlay, debt service, transfers, contingency, reserves, and unappropriated.

### **Debt Coverage Ratio (DCR)**

Represents the ratio of net revenues available to pay scheduled debt service. A ratio of 1.0 reflects "net revenues" equal to scheduled debt service. A ratio greater than 1.0 reflects net revenues in excess of scheduled debt services and a ratio less than 1.0 indicates net revenue is less than scheduled debt service.

### **Divisional level**

For budget control purposes, divisional level would include the jail within the Sheriff's Office. Other divisions may include the building and electrical divisions within the Community Development Department.

### **Government Finance Officers Association (GFOA)**

The national finance officers' organization whose purpose is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and best practices, while promoting their use through education, training, facilitation of member networking, and leadership.

### **Net Working Capital**

Net working capital indicates funds readily available to meet current expenditures. Formula: Current assets - Current liabilities = Net working capital

### **Oregon Revised Statutes (ORS)**

Oregon's compilation of state laws including rules of civil procedure.

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## Glossary and Acronyms

### **Accrual basis**

A method of timing in the recognition of transactions and events. Please see Modified accrual basis for the alternative method. Accrual basis records revenue when earned and expenses as soon as a liability is incurred.

### **Actual**

Actual, as used in the fund summaries, revenue summaries, and department and division summaries within the budget document, represents the actual costs results of operations. This category is presented on a budgetary basis, and thus excludes depreciation and amortization and includes principal payments on debt.

### **Ad Valorem Tax**

A tax based on the assessed value of a property.

### **Adopted Budget**

Adopted, as used in the fund summaries and department and division summaries within the budget document, represents the final budget *adopted* by the County Court. The adopted budget becomes effective July 1. After adoption the County Court may make changes throughout the year through supplemental budget or budget transfer resolution.

### **Amortization**

To allocate the cost of an intangible asset over a period of time for accounting purposes (asset amortization) or to pay off debt in installments over time (debt amortization).

### **AOC**

Association of Oregon Counties

### **Appropriation**

Authorization to spend a specific amount of money. The County Court gives appropriation authority by adopting the budget.

### **Approved Budget**

Approved, as used in the fund summaries, revenue summaries, represents the proposed budget with changes made by the budget committee, if any.

### **ARPA**

American Rescue Plan Act

### **Assets**

Resources having a monetary value and that are owned or held by an entity.

### **Audit**

The means through which public management is verified and controlled, typically by an independent body, to provide essential accountability and transparency over government programs.

### **Balanced Budget**

A budget where total revenues are equal to or greater than total expenses.

### **Beginning Fund Balance**

The beginning balance is the residual non-restricted funds brought forward from the previous financial year (ending balance).

### **Bond Funds**

Established to account for bond proceeds to be used only for approved bond projects.

### **Bond or Bond Issue**

Bonds are debt instruments that require repayment of a specified principal amount on a certain date (maturity date), together with interest at a stated rate or according to a formula for determining the interest rate.

### **BOR Patrol**

Bureau of Reclamation patrol; The Bureau of Reclamation has contracted with the Crook County Sheriff's Office on an annual basis since 1986 to provide supplemental surveillance and law enforcement services. The assigned BOR

Deputy patrols the Bureau of Reclamation area i.e. Prineville Reservoir, Crooked River, Roberts Bay, and the North Shore unimproved Road.

**Budget Calendar**

A schedule of key dates followed by a government in the preparation and adoption of the budget.

**Budget Committee**

A committee required by Oregon Local Budget Law (ORS 294.305) comprised of the elected County Court plus an equal number of concerned citizens for the purpose of reviewing the proposed budget and recommending changes leading to an approved budget.

**Budget Document**

A written report that shows a government’s comprehensive financial plan for a specified period, usually one year, that includes both the capital and the operating budgets.

**Budget Message**

Written explanation of the budget and the County’s financial priorities for the next fiscal year; prepared by the County Judge.

**Budget Officer**

The Finance Director or other person appointed by the County Court to prepare the proposed budget. This designation is required by Oregon Local Budget Law (ORS 294.305)

**Budget**

A budget is a plan of financial operation embodying an estimate of proposed expenditures and the means of financing them. Used without any modifier, the term usually indicates a financial plan for a specific fiscal year. In practice, the term budget is used in two ways. Sometimes it designates the financial plan presented for adoption and other times it designates the plan finally approved. It is usually necessary to specify fiscal year whether the budget under consideration is preliminary and tentative, or whether the appropriating body has approved it.

**C&D**

Construction and Demolition debris, a type of waste that is not included in municipal solid waste

**CAMA System**

Computer Assisted Mass Appraisal system

**CAMI**

Child Abuse Multidisciplinary Intervention

**Capital Improvement Project**

Any project having assets of significant value and having a useful life of five years or more. Capital projects include the purchase of land, design, engineering and construction of buildings, and infrastructure items such as parks, streets, bridges, drainage, street lighting, water and sewer systems and master planning.

**Capital Improvement**

A term defined in the ORS 310.410 (10) to include land, structures, facilities, machinery, equipment, or furnishings having a useful life of longer than one year.

**Capital Outlay**

Includes the purchase of land, the purchase and/or construction of buildings, structures, and facilities of all types, in addition to machinery and equipment. It includes expenditures that result in the acquisition or addition of a fixed asset or increase the capacity, efficiency, span of life, or economy of operating as an existing fixed asset.

For an item to qualify during a fiscal year as a capital outlay expenditure it must meet all of the following requirements: (1) have an estimated useful life of more than one year; (2) typically have a unit cost of \$5,000 or more; and (3) be a betterment or improvement. Replacement of a capital item is classified as capital outlay under the same code as the original purchase. Replacement or repair parts are classified under materials and services.



**Capital Projects**

Major repairs, improvements, or additions to the County's fixed assets (streets, sidewalks, roads, sewers, storm water, parks, and buildings).

**CDD**

Community Development Department

**Charges for Service**

Includes a wide variety of fees charged for services provided to the public and other agencies.

**CODE Team**

Central Oregon Drug Enforcement team

**COLA**

Cost-of-living adjustment

**Comprehensive Plan**

An official statement of the goals, objectives and physical plan for the development of the County. Contains a narrative of goals, objectives and policies that describe the desired form, nature and rate of county development.

**Consumer Price Index (CPI)**

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

**Contingency**

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. Contingency may be appropriated for a specific purpose by county court upon the approval of a resolution. The County separates contingencies into those that are designated for specific purposes and undesignated.

**Debt Service Fund**

A fund established to account for the accumulation of resources and for the payment of general long-term debt principal and interest that are not serviced by the Enterprise funds. It does not include contractual obligations accounted for in the individual funds.

**Debt Service**

Interest and principal on outstanding bonds due and payable during the fiscal year.

**Department**

Led by a general manager, this combination of divisions of the County share specific and unique sets of goals and objectives (i.e., Sheriff, Health and Human Services, Veteran's Office, Library, etc.).

**Depreciation**

The recovery of the cost of tangible property or assets over the property or asset's useful life in years for accounting purposes.

**Designated Contingency**

Amounts set aside for anticipated non-recurring cash flow needs. This includes items such as moving and remodeling, major building repairs, emergency management, and capital project or equipment purchases.

**EDCO**

Economic Development for Central Oregon

**EEO**

Equal Employment Opportunity

**Employee Benefits**

Contributions made by a government to meet commitments or obligations for employee-related expenses. Included is this is the government's share of costs for social security and the various pension, medical and life insurance plans.

**Ending Fund Balance**

The residual, non-restricted funds that are spendable or available for appropriation at the end of the fiscal year.

**Enterprise Funds**

Established to account for operations, including debt service that are financed and operated similarly to private businesses – where the intent is that the service is self-sufficient, with all costs supported predominantly by user charges.

**Estimated**

A projection of the revenue or expenditure, as appropriate, to be recognized during the current fiscal period.

**Expenditures**

Represents decreases in net financial resources. They include current operating expenses, which require the current or future use of net current assets, debt services, and capital outlays.

**FAA**

Federal Aviation Administration

**Fees**

Charges for specific services levied by local government in connection with providing a service, permitting an activity, or imposing a fine or penalty.

**Fiduciary Fund**

Fiduciary funds, all of which are agency funds, are used in governmental accounting to account for resources held by Crook County for the benefit of third parties. Fiduciary funds are not reflected in the budget because the resources of those funds are not available to support Crook County's own programs.

**Fiscal Management**

A government's directive with respect to revenues, spending, reserves and debt management as these relate to governmental services, programs and capital investment. Financial policy provides an agreed upon set of principles for the planning and programming of governmental budgets and its funding.

**Fiscal Year**

A 12-month period designated as the operating year for accounting and budgeting purposes in an organization. The Crook County fiscal year is July 1 through June 30.

**Five-Year Financial Plan**

An estimation of revenues and expenses of the County's operations for the next five-year period.

**Fixed Assets**

Includes equipment, vehicles, furniture and fixtures, computer hardware and software with a cost basis in excess of \$5,000.

**FLAP**

Federal Land Access Program grant

**FMLA**

Family and Medical Leave Act; entitles eligible employees of covered employers to take unpaid, job-protected leave for specified family and medical reasons with continuation of group health insurance coverage under the same terms and conditions as if the employee had not taken leave.

**FTE**

Full-Time Equivalent (pertaining to personnel)

**FTEP**

Field Training and Evaluation Program

**Full-Time Equivalent (FTE)**

A calculation used to convert part-time hours to equivalent full-time positions. Full-time employee salaries are based on 2,080 hours per year. The fulltime equivalent of a part-time employee is calculated by dividing the number of hours budgeted by 2,080.

**Fund Balance**

The balance of net financial resources that is spendable or available for appropriation.

**Fund**

A fiscal and accounting entity with a self-balancing set of accounts. Records cash and other financial resources together with all related liabilities and residual equities, or balances and changes therein. These are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**FY**

Fiscal year

**GAAP**

Generally Accepted Accounting Principles

**GASB**

Governmental Accounting Standards Board

**General Fund**

This is the primary operating fund of the County. It exists to account for the resources devoted to finance the services traditionally associated with county government.

**General Long-term Debt**

Represents debt payable that is not classified as a liability of a given fund or secured by a specific revenue source other than the general revenues or property taxes of the issuer. General Obligation (GO) bonds are secured by the full faith and credit of the issuer. GO bonds issued by local units of government are secured by a pledge of the issuer's property taxing power (secondary portion). Usually this is issued to pay for building repairs and improvements.

**GFOA**

Government Finance Officers Association

**GIS**

Geographic Information System. At Crook County, the geographic information system (GIS) department creates, manages, analyzes, and maps all types of data to provide a foundation for mapping and analysis that is useful for Community Development, the Assessor's Office, and our emergency responders.

**Goal**

The result or achievement toward which effort is directed; aim; end.

**Governmental Fund**

Governmental funds are generally used to account for grant, tax, or other similar revenue supported activities, which includes most governmental functions.

**Grant**

A contribution that is made by one government unit or privately funded agency to another. The contribution is usually made to aid in the support of a specified function (i.e., library, veteran's services, or capital projects).

**Infrastructure**

Public domain fixed assets such as roads, bridges, streets, sidewalks, and similar assets that are immovable.

**Intergovernmental Revenues**

Levied by one government but shared on a predetermined basis with another government or class of governments.

**Levy**

Gross amount of property taxes imposed on taxable property. The net amount received by a government will be less than the gross levy as a result of delinquent or uncollectible payments or early payment discounts. Budgets are developed on the basis of the projected amount of property taxes receivable.

**Line-Item Budget**

The traditional form of budget, where proposed appropriations are based on individual objects of expense within a department or program. Local budget law Oregon Revised Statutes (ORS) dictates local budgeting practices. ORS Chapter 294 contains local budget law provisions.

**Local Budget Law**

Oregon Revised Statutes (ORS) Chapter 294 dictates local budgeting practices governed by Local Budget Law which regulates budget roles, authorities, and process.

**Major Fund**

Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. Other funds may be considered major funds

because of their significance to the governmental unit and/or the users of the financial statements (based on “professional judgment”).

**Materials and Services**

Expendable items purchased for delivery and county services. This classification includes supplies, repair and replacement parts, small tools, maintenance and repair materials that are not of a capital nature, and outsourced services.

**Mission**

Defines the primary purpose of the County and is intended to guide all organizational decisions, policies and activities (internal and external) on a daily basis.

**Modified Accrual**

A method of timing in the recognition of transactions and events. Please see Accrual basis for the alternative method. Modified accrual basis records revenue when earned, if they are collectible within the period or soon enough afterwards to be used to pay liabilities of the period. Expenditures are recorded when a liability is incurred except that debt service payments and other specific accrued liabilities are recognized only when payment is due.

**MSW**

Municipal Solid Waste

**Non-Major Fund**

Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are less than 10 percent of corresponding totals for all governmental or enterprise funds and less than 5 percent of the aggregate amount for all governmental and enterprise funds.

**Non-Operating Budget**

Part of the budget composed of the following items: Reserves, contingencies, capital projects, and debt service payments.

**Objective**

A target to be accomplished in specific, well defined and measurable terms, and that is achievable within a specific time frame.

**OCHIN**

Oregon Community Health Information Network, a nonprofit health care innovation center designed to provide knowledge solutions that promote quality, affordable health care to all.

**OFLA**

Oregon Family Leave Act

**Operating Budget**

Sources and uses necessary for day-to-day operations; the plan for current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled.

**Operating Revenue**

Funding received by the government as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services, capital outlay, and debt service.

**OPL**

Oregon Paid Leave

**ORS**

Oregon Revised Statutes, laws of the State of Oregon

**Outstanding Debt**

The balance due at any given time which resulted from the borrowing of money or from the purchase of goods and services.

**Performance Measure**

Data collected to determine how effective or efficient a program is in achieving its objectives.

**Personnel Services**

The salaries and wages paid to employees, in addition to the County's contribution for fringe benefits such as retirement, social security, and health and workers' compensation insurance.

**PILOT**

Payment in lieu of taxes specifically for the data centers

**PILT**

Payment in lieu of taxes

**Project Manager**

An individual that is responsible for budgeting and managing projects to their completion.

**Proprietary Fund**

A proprietary fund is used in governmental accounting to account for activities that involve business-like interactions, either within the government or outside of it. These activities are similar to what would be found in the private sector, so the reporting resembles what would be used by a private business.

**Property Tax**

Based according to assessed value of property and is used as the source of monies to pay general obligation debt and to support the services provided by the County.

**Proposed Budget**

A financial document that combines operating, non-operating and resource estimates prepared by the Budget Officer, which is submitted to the public, budget committee and County Court for review and approval.

**Recidivism Rate**

Measurement of a person's relapse into criminal behavior during a three-year period following the person's release and/or after receiving sanctions or undergoing intervention for a previous crime.

**Resources**

Includes revenue, inter-fund transfers, borrowing proceeds and beginning fund balance.

**Retained Earnings**

An equity account that reflects the accumulated earning of an enterprise or internal service fund.

**Revenue**

Funds received by the City from either tax or non-tax sources.

**SAR**

Search and Rescue

**Supplemental Budget**

Appropriations established to meet the needs not anticipated at the time the budget was adopted.

**Tax Levy**

The total amount of property taxes needed to pay for General Fund operations and for principal and interest on bonds.

**Tax Rate**

The amount of tax levied for each \$1,000 of assessed valuation.

**Tax Revenue**

Includes property taxes, hotel and motel room tax.

**Tax Roll**

The official list showing the amount of taxes levied against each property.

**Taxes**

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges, such as photocopy service.

**Transfers**

Appropriation category used in the County's budget, which includes amounts distributed from one fund to pay for services provided by another fund. The general fund may also transfer funds to any other fund if desired by the County Court.

**TSP**

Transportation System Plan, a long-range plan for transportation needs and facilities.

**Unappropriated Ending Fund Balance**

An account which records a portion of the fund balance. It must be segregated for future use and is not available for current appropriation or expenditure.

**Unreserved Fund Balance**

The portion of a fund's balance that is not restricted for a specific purpose. It is available for general appropriation.

**User Fees**

The fee charged for services to the party or parties who directly benefits. They are also referred to as Charges for Service.

**VOCA**

Victims of Crime Act

### NOTICE OF BUDGET COMMITTEE MEETING

## **PUBLIC NOTICE OF BUDGET COMMITTEE MEETING**

A public meeting of the Budget Committee of Crook County, State of Oregon, to discuss the budget for the fiscal year July 1, 2023 to June 30, 2024 will be held at the Crook County Annex Building, 320 NE Court Street, Prineville, Oregon. The meeting will take place on **May 17, 2023** at **10:10 a.m.** The committee will reconvene on **May 24, 2023** at **9:00 a.m.** The purpose of the May 17 meeting is to receive the budget message and to receive comment from the public on the budget. These are public meetings where deliberations of the Budget Committee will take place. Any person may appear at the meetings and discuss the proposed budget with the Budget Committee. A copy of the budget document may be inspected or obtained on or after May 17, 2023 at 200 NE 2nd Street, Prineville, Oregon between the hours of 8:00 a.m. and 4:30 p.m. or online at [co.crook.or.us](http://co.crook.or.us). Notice of publication is available at [co.crook.or.us/news](http://co.crook.or.us/news).

To join via Zoom on May 17: 1- 253-215-8782; Meeting ID: 981 7361 2010; Meeting Passcode: 033745.

To join via Zoom on May 24: 1- 253-215-8782; Meeting ID: 962 4214 4333; Meeting Passcode: 970900.

## NOTICE OF BUDGET HEARING (LB-1)

**FORM OR-LB-1**

**NOTICE OF BUDGET HEARING**

A public meeting of the Crook County Court will be held on June 7, 2023 at 9:00 a.m. at the Crook County Courthouse Annex, 320 NE Court Street, Prineville, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the Crook County Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Crook County Finance Department, 200 NE 2nd Street, Prineville, Oregon, between the hours of 8 a.m. and 4:30 p.m. or online at [co.crook.or.us](http://co.crook.or.us). This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Christina Haron

Telephone: 541-447-6554

Email: [christina.haron@crookcountyor.gov](mailto:christina.haron@crookcountyor.gov)

**FINANCIAL SUMMARY - RESOURCES**

TOTAL OF ALL FUNDS	Actual Amount 2021-22	Adopted Budget This Year 2022-23	Approved Budget Next Year 2023-24
Beginning Fund Balance/Net Working Capital	50,400,431	97,697,100	85,968,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	13,416,427	9,216,900	8,872,000
Federal, State & all Other Grants, Gifts, Allocations & Donations	17,072,928	44,590,700	33,432,000
Revenue from Bonds and Other Debt	42,545,291	0	0
Interfund Transfers / Internal Service Reimbursements	7,094,872	8,040,700	8,869,000
All Other Resources Except Current Year Property Taxes	4,706,218	6,718,800	6,076,000
Current Year Property Taxes Estimated to be Received	10,267,583	10,833,000	11,389,000
<b>Total Resources</b>	<b>145,503,749</b>	<b>177,097,200</b>	<b>154,606,000</b>

**FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION**

Personnel Services	20,597,916	23,841,500	28,182,000
Materials and Services	16,214,677	20,920,889	22,320,000
Capital Outlay	3,124,003	58,296,300	34,011,000
Debt Service	1,128,109	1,669,400	1,194,000
Interfund Transfers	6,956,933	7,872,611	8,656,000
Contingencies	0	35,793,300	31,471,000
Special Payments	1,125,559	1,896,100	1,467,000
Unappropriated Ending Balance and Reserved for Future Expenditure	0	26,807,100	27,305,000
<b>Total Requirements</b>	<b>49,147,196</b>	<b>177,097,200</b>	<b>154,606,000</b>

**FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM \***

Name of Organizational Unit or Program FTE for that unit or program			
Assessor's Office	1,122,558	1,131,800	1,198,000
FTE	8.00	8.00	8.00
County Clerk	466,482	582,500	636,000
FTE	3.60	3.92	3.97
County Court	730,310	741,700	1,114,000
FTE	3.00	3.00	4.00
District Attorney (includes Victims Assistance)	1,634,253	2,091,700	2,511,000
FTE	13.75	14.75	16.65
Finance	1,047,508	1,187,600	1,746,000
FTE	7.40	6.60	7.10
Human Resources	433,220	761,600	738,000
FTE	3.00	2.75	3.00
IT (includes GIS starting FY24)	835,106	1,094,800	2,231,000
FTE	4.00	4.00	8.00
GIS	184,578	248,800	0
FTE	2.00	2.00	0.00
Juvenile	911,828	1,125,100	1,158,000
FTE	9.25	8.70	8.14
Legal Counsel	466,193	508,500	571,000
FTE	3.00	3.00	3.00
Natural Resources	56,165	55,800	61,000
FTE	0.50	0.50	0.50
Non-Departmental	336,882	225,000	309,000
FTE	0.00	0.00	1.00
Road	4,606,201	10,131,600	5,503,000
FTE	19.80	20.00	20.00
Sheriff's Office	9,823,463	13,255,500	14,509,000
FTE	65.00	68.90	72.35
Community Development	3,419,020	4,646,800	5,110,000
FTE	30.85	31.65	32.95
Health and Human Services	2,700,915	3,711,300	8,776,000
FTE	30.95	26.80	28.98
Library (includes Law Library starting FY24)	1,312,803	1,445,500	1,642,000
FTE	9.72	9.72	10.56
Law Library	24,719	28,600	0
FTE	0.04	0.04	0.00
Veterans	214,387	328,700	280,000



FTE	3.00	2.50	2.00
Special Transportation	156,797	402,000	800,000
FTE	0.00	0.00	0.00
Clerk Special Revenue	28,469	278,900	218,000
FTE	0.00	0.18	0.18
Video Lottery	50,500	150,000	102,000
FTE	0.00	0.00	0.00
Risk Management	0	0	152,000
FTE	0.00	0.00	0.00
Surveyor	108,057	106,700	116,000
FTE	0.00	0.00	0.00
Taylor Grazing	6,385	45,000	37,000
FTE	0.00	0.00	0.00
Tourism	5,000	25,000	5,000
FTE	0.00	0.00	0.00
CC Education Center	0	129,000	0
FTE	0.00	0.00	0.00
Crook County School	0	0	0
FTE	0.00	0.00	0.00
Title III	77,250	655,000	705,000
FTE	0.00	0.00	0.00
Capital Asset Reserve	0	2,500,000	0
FTE	0.00	0.00	0.00
Capital Projects	0	0	31,839,000
FTE	0.00	0.00	1.00
Justice Center Capital Project	4,052,931	47,115,000	0
FTE	0.00	1.00	0.00
Fairgrounds	1,057,430	3,376,100	2,786,000
FTE	4.70	4.70	5.35
Landfill	2,253,999	2,375,600	2,425,000
FTE	10.00	10.00	10.00
Weed Control	229,713	247,500	302,000
FTE	1.00	1.00	1.33
Airport Capital Projects and Operations	476,891	973,300	1,884,000
FTE	0.00	0.00	0.00
Facilities	1,656,853	2,018,400	2,030,000
FTE	5.50	5.50	5.00
Belknap Museum Capital Project	30,068	790,000	0
FTE	0.00	0.20	0.00
Mental Health	3,984,708	4,070,000	0
FTE	0.00	0.00	0.00
Crooked River Watershed	105,558	104,300	0
FTE	1.00	1.00	0.00
Not Allocated to Organizational Unit or Program	4,539,997	68,432,500	63,112,000
FTE	0.00	0.00	0.00
<b>Total Requirements</b>	<b>49,147,196</b>	<b>177,097,200</b>	<b>154,606,000</b>
<b>Total FTE</b>	<b>239.05</b>	<b>240.40</b>	<b>253.06</b>

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \***

No changes in activities or sources of financing are planned for the 2023-2024 budget year.

**PROPERTY TAX LEVIES**

	Rate or Amount Imposed 2021-22	Rate or Amount Imposed This Year 2022-23	Rate or Amount Approved Next Year 2023-24
Permanent Rate Levy (rate limit \$3.8702 per \$1,000)	3.8702	3.8702	3.8702
Local Option Levy			
Levy For General Obligation Bonds	578,300	571,000	632,000

**STATEMENT OF INDEBTEDNESS**

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$43,258,310	
Other Bonds	\$9,010,000	
Other Borrowings	\$0	
<b>Total</b>	<b>\$52,268,310</b>	

\* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

**RESOLUTION ADOPTING THE BUDGET, MAKING APPROPRIATIONS, IMPOSING AND CATEGORIZING TAX FOR FY2024**

Crook County Official Records  
Commissioners' Journal  
No Fee

**CJ2023-033**  
06/07/2023 4:22:27 PM



I, Cheryl Seely, County Clerk for Crook County, Oregon, certify that the instrument identified herein was recorded in the Clerk records.  
Cheryl Seely - County Clerk



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

**IN THE MATTER OF** **ORDER # 2023-27**

Adopting the Crook County fiscal year 2023-2024 budget, beginning July 1, 2023, making appropriations, and imposing and categorizing ad valorem taxes.

**BE IT SO ORDERED** that the Crook County Court hereby adopts the budget for Crook County for the fiscal year beginning July 1, 2023 in the total amount of \$154,606,000, including \$127,301,000 in appropriations and \$27,305,000 in reserved funds, and makes the following appropriations:

Fund	Approved Budget	Adjustments	Adopted Budget
<b>General Fund</b>			
Assessor's Office	\$ 1,198,000	-	\$ 1,198,000
County Clerk	636,000	-	636,000
County Court	1,114,000	-	1,114,000
District Attorney	2,511,000	-	2,511,000
Finance	1,746,000	-	1,746,000
Human Resources	738,000	-	738,000
IT/GIS	2,231,000	-	2,231,000
Juvenile	1,158,000	-	1,158,000
Legal Counsel	571,000	-	571,000
Natural Resources	61,000	-	61,000
Non-Departmental	309,000	-	309,000
Special Payments	922,000	-	922,000
Transfers	1,061,000	-	1,061,000
Contingency	4,848,000	-	4,848,000
<b>Total</b>	<b>\$ 19,104,000</b>	<b>-</b>	<b>\$ 19,104,000</b>
<b>Road Fund</b>			
Road Operations	\$ 5,503,000	-	\$ 5,503,000
Transfers	150,000	-	150,000
Contingency	1,000,000	-	1,000,000
<b>Total</b>	<b>\$ 6,653,000</b>	<b>-</b>	<b>\$ 6,653,000</b>

<b>Fund</b>	<b>Approved Budget</b>	<b>Adjustments</b>	<b>Adopted Budget</b>
<b>Sheriff's Office Fund</b>			
Sheriff's Office	\$ 6,126,000	-	\$ 6,126,000
Jail	5,751,000	-	5,751,000
Emergency & Special Services	461,000	-	461,000
Parole & Probation	2,171,000	-	2,171,000
Contingency	2,232,000	-	2,232,000
<b>Total</b>	<b>\$ 16,741,000</b>	<b>-</b>	<b>\$ 16,741,000</b>
<b>Community Development Fund</b>			
Building	\$ 3,138,000	-	\$ 3,138,000
Code Enforcement	149,000	-	149,000
Electrical	532,000	-	532,000
On-Site	353,000	-	353,000
Planning	938,000	-	938,000
Contingency	750,000	-	750,000
<b>Total</b>	<b>\$ 5,860,000</b>	<b>-</b>	<b>\$ 5,860,000</b>
<b>Health and Human Services Fund</b>			
Public Health	\$ 4,178,000	-	\$ 4,178,000
Environmental Health	141,000	-	141,000
Mental Health	4,457,000	-	4,457,000
Transfers	11,000	-	11,000
Contingency	3,086,000	-	3,086,000
<b>Total</b>	<b>\$ 11,873,000</b>	<b>-</b>	<b>\$ 11,873,000</b>
<b>Library Fund</b>			
Library Operations	\$ 1,642,000	-	\$ 1,642,000
Contingency	804,000	-	804,000
<b>Total</b>	<b>\$ 2,446,000</b>	<b>-</b>	<b>\$ 2,446,000</b>
<b>Veterans Services Fund</b>			
Veterans Services Operations	\$ 280,000	-	\$ 280,000
Contingency	98,000	-	98,000
<b>Total</b>	<b>\$ 378,000</b>	<b>-</b>	<b>\$ 378,000</b>
<b>Special Transportation Fund</b>			
Materials & Services	\$ 800,000	-	\$ 800,000
Contingency	400,000	-	400,000
<b>Total</b>	<b>\$ 1,200,000</b>	<b>-</b>	<b>\$ 1,200,000</b>
<b>Clerk Special Revenue Fund</b>			
Notary	\$ 26,000	-	\$ 26,000
Recording	115,000	-	115,000
Archive	77,000	-	77,000
Contingency	35,000	-	35,000
<b>Total</b>	<b>\$ 253,000</b>	<b>-</b>	<b>\$ 253,000</b>

<b>Fund</b>	<b>Approved Budget</b>	<b>Adjustments</b>	<b>Adopted Budget</b>
<b>Video Lottery Fund</b>			
Materials & Services	\$ 102,000	-	\$ 102,000
Transfers	453,000	-	453,000
Contingency	136,000	-	136,000
Total	\$ 691,000	-	\$ 691,000
<b>Risk Management Fund</b>			
Materials & Services	\$ 152,000	-	\$ 152,000
Contingency	50,000	-	50,000
Total	\$ 202,000	-	\$ 202,000
<b>Surveyor Fund</b>			
Materials & Services	\$ 116,000	-	\$ 116,000
Contingency	135,000	-	135,000
Total	\$ 251,000	-	\$ 251,000
<b>Taylor Grazing Fund</b>			
Materials & Services	\$ 37,000	-	\$ 37,000
Total	\$ 37,000	-	\$ 37,000
<b>Tourism Fund</b>			
Materials & Services	\$ 5,000	-	\$ 5,000
Contingency	116,000	-	116,000
Total	\$ 121,000	-	\$ 121,000
<b>Community College Education Center Fund</b>			
Special Payment	\$ 75,000	-	\$ 75,000
Contingency	162,000	-	162,000
Total	\$ 237,000	-	\$ 237,000
<b>Crook County School Fund</b>			
Special Payment	\$ 470,000	-	\$ 470,000
Total	\$ 470,000	-	\$ 470,000
<b>Title III Fund</b>			
Materials & Services	\$ 705,000	-	\$ 705,000
Total	\$ 705,000	-	\$ 705,000
<b>Capital Asset Reserve Fund</b>			
Contingency	\$ 8,804,000	-	\$ 8,804,000
Total	\$ 8,804,000	-	\$ 8,804,000

<b>Fund</b>	<b>Approved Budget</b>	<b>Adjustments</b>	<b>Adopted Budget</b>
<b>Capital Projects Fund*</b>			
Personnel	\$ 160,000	-	\$ 160,000
Materials & Services	529,000	-	529,000
Comm Dev Building	1,000,000	-	1,000,000
Courthouse	1,700,000	-	1,700,000
Juniper Canyon Access	150,000	-	150,000
Justice Center	28,300,000	-	28,300,000
Contingency	6,259,000	-	6,259,000
<b>Total</b>	<b>\$ 38,098,000</b>	<b>-</b>	<b>\$ 38,098,000</b>
<i>*Renamed as of July 1, 2023, formerly Justice Center/Courthouse Capital Project Fund</i>			
<b>Debt Service Fund</b>			
Debt Service	\$ 596,000	-	\$ 596,000
<b>Total</b>	<b>\$ 596,000</b>	<b>-</b>	<b>\$ 596,000</b>
<b>Fairgrounds Fund</b>			
Fairgrounds Operations	\$ 2,786,000	-	\$ 2,786,000
Contingency	310,000	-	310,000
<b>Total</b>	<b>\$ 3,096,000</b>	<b>-</b>	<b>\$ 3,096,000</b>
<b>Landfill Fund</b>			
Landfill Operations	\$ 2,425,000	-	\$ 2,425,000
Contingency	360,000	-	360,000
<b>Total</b>	<b>\$ 2,785,000</b>	<b>-</b>	<b>\$ 2,785,000</b>
<b>Weed Control Fund</b>			
Weed Control Operations	\$ 302,000	-	\$ 302,000
Contingency	120,000	-	120,000
<b>Total</b>	<b>\$ 422,000</b>	<b>-</b>	<b>\$ 422,000</b>
<b>Airport Fund</b>			
Airport Operations	\$ 1,884,000	-	\$ 1,884,000
Debt Service	413,000	-	413,000
Contingency	830,000	-	830,000
<b>Total</b>	<b>\$ 3,127,000</b>	<b>-</b>	<b>\$ 3,127,000</b>
<b>Facilities Internal Service Fund</b>			
Facilities Operations	\$ 2,030,000	-	\$ 2,030,000
Debt Service	185,000	-	185,000
Contingency	936,000	-	936,000
<b>Total</b>	<b>\$ 3,151,000</b>	<b>-</b>	<b>\$ 3,151,000</b>
<b>Mental Health Fund*</b>			
<b>Total</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
<i>*Fund closed as of June 30, 2023</i>			

<b>Fund</b>	<b>Approved Budget</b>	<b>Adjustments</b>	<b>Adopted Budget</b>
Crooked River Watershed Fund*			
Total	\$ -	-	\$ -
<i>*Fund closed as of June 30, 2023</i>			
<b>Total Appropriations for all funds</b>	<b>\$ 127,301,000</b>	<b>-</b>	<b>\$ 127,301,000</b>
Reserved for Future Expenditure			
Road Fund	\$ 13,413,000	-	\$ 13,413,000
Community Development Fund	8,998,000	-	8,998,000
Landfill Fund	4,894,000	-	4,894,000
Total Reserved for Future Expenditure	\$ 27,305,000	-	\$ 27,305,000
<b>Total Requirements</b>	<b>\$ 154,606,000</b>	<b>-</b>	<b>\$ 154,606,000</b>

**Imposing Ad Valorem Property Taxes**

BE IT SO ORDERED that the Crook County Court hereby imposes the taxes provided for in the adopted budget at the rate of \$3.8702 per \$1,000 of assessed value for the County's permanent rate tax; and in the amount of \$632,000 for debt service on general obligation bonds.

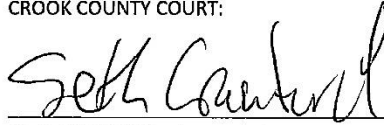
**Categorizing the Taxes**

The taxes imposed are hereby categorized for the purposes of Article XI section 11.b as follows for fiscal year 2023-2024:

Subject to the General Government Limitation	Excluded from Limitation
Permanent Rate Tax ..... \$3.8702 / \$1,000	General Obligation Bond Debt Service .. \$632,000

The above Order is hereby approved on this 7<sup>th</sup> day of June 2023.

CROOK COUNTY COURT:



SETH CRAWFORD, County Judge



JERRY BRUMMER, County Commissioner



BRIAN BARNEY, County Commissioner

**NOTICE OF PROPERTY TAX AND CERTIFICATION OF INTENT TO IMPOSE A TAX, FEE, ASSESSMENT OR CHARGE ON PROPERTY (LB-50)**

**Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property**

To assessor of Crook County

**FORM OR-LB-50  
2023-2024**

- Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

Check here if this is an amended form.

The Crook County Court has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Crook County. The property tax, fee, charge or assessment is categorized as stated by this form.

200 NE 2nd Street Prineville OR 97754 7/5/2023  
Mailing Address of District City State ZIP code Date

Christina Haron Acting Finance Director 541-447-6554 christina.haroon@crookcountyor.gov  
Contact Person Title Daytime Telephone Contact Person E-Mail

**CERTIFICATION - You must check one box if your district is subject to Local Budget Law.**

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

**PART I: TAXES TO BE IMPOSED**

		Subject to General Government Limits			
		Rate -or- Dollar Amount			
1.	Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . . . .	1	3.8702/\$1,000		
2.	Local option operating tax . . . . .	2	.06/\$1,000		
3.	Local option capital project tax . . . . .	3		Excluded from Measure 5 Limits Dollar Amount of Bond Levy	
4.	City of Portland Levy for pension and disability obligations . . . . .	4			
5a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 . . . . .	5a.			
5b.	Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001 . . . . .	5b.	632,000		
5c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) . . . . .	5c.	<b>632,000</b>		

**PART II: RATE LIMIT CERTIFICATION**

6.	Permanent rate limit in dollars and cents per \$1,000 . . . . .	6	3.8702
7.	Election date when your new district received voter approval for your permanent rate limit . . . . .	7	
8.	Estimated permanent rate limit for newly merged/consolidated district . . . . .	8	

**PART III: SCHEDULE OF LOCAL OPTION TAXES** - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Museum/Historical Society Operating Levy	5/16/2023	2023-24	2027-28	.06/\$1,000

**Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES\***

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
2			

\*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

\*\*The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.

150-504-050 (Rev. 11-19-21)

(see the back for worksheet for lines 5a, 5b, and 5c)

File with your assessor no later than **JULY 15**, unless granted an extension in writing.

CD 90 119

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