

# Crook County

Oregon

Adopted Budget

For Fiscal Year 2023





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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Seth Crawford  
300 NE 3rd Street  
Prineville, OR 97754

June 15, 2022

## Crook County Judge's Budget Message

Crook County Commissioners, Budget Committee members, and citizens of Crook County,

On behalf of the Crook County management team and staff, I present the fiscal year 2023 budget for Crook County. The County-wide adopted budget totals \$150,290,100 in appropriations, with a General Fund total appropriated budget of \$19,881,200. Additionally, the budget includes \$26,807,100 in funds reserved for future expenditure.

As we launched our budget process earlier this year, a few unexpected challenges emerged; rapid inflation and feedback from a cross-section of our employees that several key issues needed our attention. Where fiscal year 2022 was focused on maintaining services with reduced demands due to COVID-related implications, we look forward to restoring full services coming out of COVID in fiscal year 2023. Among the key issues are the negative impact vacant positions are having on our existing staff and service delivery, how our pay and benefits are contributing to our inability to recruit and retain employees, and communications throughout the organization needed improvement.

We take our employees feedback seriously. We incorporated their feedback into the goal setting process to gain clarity from our directors on the key issues noted above. We also expanded and enhanced our outreach and internal communication efforts to better understand the most pressing issues and how we might address those. Our efforts are ongoing and have increased complexity due to changes in the work environment in response to the pandemic as well as the challenges associated with accelerating inflation, supply chain issues, and accelerating changes in public perception to government.

Beyond our control are the impacts of rapidly increasing inflation and supply chain issues. Inflation has not only caused costs for items we need to increase but it negatively impacts our ability to improve our wages and benefits and working conditions. Supply chain issues will require fluidity in scheduling and selection of materials and impact costs for major capital projects such as the Justice Center.

This year's goal setting process included the following:

- Distribution of a survey to all directors and elected officials
- Review and discussion of the survey and its findings with departments and elected officials
- Individual work session meetings with each department director
- Facilitated sessions with the County Court to discuss challenging organizational issues

Out of our goal setting process the following themes emerged:

- Address existing pay and benefit issues to help retain and recruit employees is prioritized over new staffing
- Address facilities needs
- Address vehicle replacement
- Address technology and training

- Ensure existing service levels are sustainable
- Enhance internal and external communications

#### *Employee compensation*

In January 2022, we confirmed our financial capacity to increase wages for all non-represented employees an additional 1% and implement a change to our 401k retirement plan to pay a percentage of compensation, with a floor amount. The total 2.0% COLA and 401k contribution amounts were negotiated with the Road Department bargaining unit. Recognizing that this pay adjustment was not sufficient to meet the increased cost of living, we continued our efforts to evaluate our financial capability to invest in our employees, our most valuable asset.

In late April, the County Court approved department directors, working with the Human Resources Department, to use hiring incentives as needed to recruit key positions that we have been most challenged to fill. And in May, the County Court approved a pay adjustment of \$1,200 plus 4.0% of earned regular compensation during fiscal year 2022 to be paid by the end of June 2022 to all regular full- and part-time County employees, excluding elected officials. The pay adjustment is made possible with the use of America Recovery Plan Act (ARPA) funding. The one-time pay adjustment will help staff with the impacts they have experienced with inflation. These actions have resulted in an accepted job offer and a positive impact to our employees.

As we prepared the budget for fiscal year 2023, our assumptions include the County Court's commitment of an 2.0% cost-of-living adjustment (COLA) on July 1, 2022, plus an increase in the percentage paid for the 401k plan from 8.0% to 10.0% effective January 1, 2023. With inflation at 8.0%, we recognize that a greater increase is necessary. However, prior to the County Court taking action we want to ensure we have the forecast financial resources available to sustain an increase in years beyond fiscal year 2023. We expect to receive information in by early July that will help inform us so that we can make a timely decision for the July 1, 2022, adjustment.

#### *Addendum:*

*The County Court approved a resolution on July 6, 2022 adjusting all County salary ranges 6.0% effective July 1, 2022. The adjustment overrides the 2.0% adjustment for non-represented and Road Department employees and 3.0% to 5.5% adjustment for Sheriff's Office employees. The estimated financial impact in fiscal year 2023 is approximately \$553,000.*

Our organization realized significant staffing turnover in the past year, with nearly twenty percent (18%) of our employees hired in the last year. Nowhere is this more noticeable than in our leadership team:

- new District Attorney and Deputy District Attorney
- new Finance Director, Accounting Manager and Budget Analyst
- new Community Development Director
- new Facilities Director
- new Human Resources Recruiter
- new Library Director
- new Health Director
- new Information Technology Director

Of these new leadership employees, only the Health Director and IT Director were already County employees upon their appointments.

These individuals have stepped right in and provided new perspective and energy to the organization. We are very excited to have them on board to help us navigate the next several pivotal years for the County.

We believe the actions taken by the Court will be impactful in our efforts to retain and recruit new employees. We understand that additional actions may be necessary in light of the dynamic environment we are presently in.

### *Facilities*

Another pressing issue is our employees' work environments. For many, office environments are very dated, crowded and inefficient. Public safety employees work in an aging fleet beyond the service life of their vehicles. This budget addresses this issue with significant improvements.

In November 2021, Crook County voters by a near 2 to 1 margin approved general obligation bond funding to help build a new Justice Center and renovate the historic Courthouse. These improvements are urgently needed as our staff is presently working in extremely crowded conditions that result in inefficient work and potential safety issues. The general obligation bonds were sold in early 2022 before interest rates began to rise. The County is receiving state funding of \$16.0 million toward the \$49.9 million Justice Center project.

Commissioner Barney has led the County's effort on the Justice Center and Courthouse projects. He has worked tirelessly on every detail for the Justice Center, from funding to the selection of light switches, coordination with the State, and District Attorney, Sheriff's Office, and Information Technology staff. Land acquisition is complete and building plans are being finalized. Construction of the Justice Center is anticipated to begin shortly with completion by the end of calendar year 2024. This project will provide space for the District Attorney, Sheriff's Office, Victims Assistance, and Juvenile programs and free the Courthouse for renovation work and relocation of other departments into that space.

In addition to the Justice Center project our Facilities team, in collaboration with our leadership team will oversee a space needs assessment update and a facility conditions assessment. These studies will help provide information to inform decisions related to locating various departments into the Courthouse and the related scope of work for the Courthouse renovation project, and future investment in existing buildings and possibly additional new buildings. Another project the Facilities team will oversee is the Belknap Museum project. The project is not a County project, however is budgeted by the County due to its project management oversight. The project is contingent on the Museum raising sufficient donations, with a budget \$790,000, to complete the project.

### *Vehicle replacement, technology and training (and more facilities)*

With respect to our Sheriff's Office fleet, the proposed budget includes \$1.0 million in American Rescue Plan Act (ARPA) funding to replace all vehicles in the fleet that have either exceeded their planned useful lives or are about to. A total of 14 vehicles for patrol and jail operations. Going forward, approximately \$300,000 in vehicle replacement is necessary. I'll address that issue later in this message.

The County will receive a total of \$6.2 million in ARPA related funding in fiscal years 2022 and 2023; \$4.7 million directly from the federal government and \$1.5 million from the state of Oregon. During the past several months we have worked through a series of discussions and analysis to arrive at an initial funding framework. The adopted budget includes the following:

- \$1.5 million - Sheriff's vehicles (\$500,000 in fiscal year 2022 and \$1.0 million in fiscal year 2023)
  - This investment will bring the Sheriff's Office fleet replacement current
- \$1.5 million – Information technology infrastructure (fiscal years 2023-December 2024)

- This investment will modernize the County’s information technology providing a solid foundation to enhance service delivery across the entire organization
- \$1.5 million - facilities (\$0.5 million in fiscal year 2023 to the Facilities Fund and \$1.0 million to the General Fund for project management of the Justice Center in fiscal years 2022-December 2024)
  - This investment helps address system deficiencies in our facilities and covers the General Fund related costs of project management, finance and legal services throughout the project
- \$1.0 million - to address enhanced employee compensation in fiscal years 2022 and 2023
- \$0.5 million - road project with the City of Prineville
  - The City of Prineville will oversee the \$1.5 million project
- \$0.2 million - irrigation district project funding

Additionally, in March 2022 the State legislature awarded the Fairgrounds \$2.0 million for capital infrastructure projects. Our Fairgrounds Board and staff, in collaboration with Commissioner Brummer, have put together a schedule of strategic investments to improve the fairgrounds and increase ongoing operational funding. Also, in March another funding package passed the legislature resulting in \$276,000 for an indoor arena project.

Another grant funded project that is carried over from fiscal year 2022 to fiscal year 2023 is a \$4.7 million Federal Land Access Program (FLAP) grant road construction project. This project will complete eight miles of road from State Highway 26 to the Ochoco Ranger Station.

#### *Sustainable operations*

A major goal of the County Court and the Prineville City Council is to see the Airport become financially self-sufficient. During the past several years both the City and County have contributed approximately \$90,000 each per year to the Airport. To help facilitate self-sufficiency and eliminate County and City General Fund support for the airport this budget includes a land sale of approximately 80 acres with an estimated price of \$2.5 million (the Airport Master Plan shows approximately 96 acres south of Highway 126 as surplus property). The County’s Capital Asset Fund will advance the Airport Fund \$2.5 million and the County will sell the land, with the proceeds retained by the Capital Asset Fund.

This transaction will provide capital for the Airport to meet its local match responsibility for various capital projects (beyond fiscal year 2023) and invest in income producing projects to reduce the annual operating deficit. In fiscal year 2023, \$657,000 in projects that are funded by the Federal Aviation Administration (FAA) (90%) and the State Department of Aviation (10%) are budgeted.

The Community Development Department budget includes an update to the County’s Transportation System Plan (TSP) adopted in 2017. The TSP update will facilitate a system development charge (SDC) study which will inform the County Court on a potential alternative source of funding to help fund transportation system improvements needed as a result of population growth and additional transportation system demands. Additionally, the budget includes a fee and “tail” study to ensure that our Community Development fees and fund balance are adequate to fulfill permit inspection obligations associated with major industrial multi-year construction projects and sustain the Community Development operation. This study findings will also be used in an internal strategic planning effort for the Community Development Department.

To increase our organizational capabilities, we recognize the need for additional revenue, particularly



during the next several years. To that end, Commissioner Brummer has diligently worked with the Association of Oregon Counties and our federal legislature to secure additional federal payment in lieu of taxes (PILT). We anticipate receiving this additional funding in fiscal years 2022 and 2023, although there has been no announcement of what the funding amount will be or the exact timing. The budget does not include any revenue from this resource. Additionally, Commissioner Brummer has worked with the Association of Oregon Counties (AOC), federal and state legislators and other counties to maximize the amount of continuing federal PILT funding. We are evaluating the process and anticipate moving forward with the needed actions during the summer and fall of 2022. This action is forecast to provide an additional \$750,000 or more to the County annually.

In fiscal year 2023 we will receive an additional annual payment of \$350,000 of PILOT (payment in lieu of taxes) funding from a new data center that has received occupancy approval. We also are forecasting an additional \$750,000 in PILOT beginning in fiscal year 2024 for another data center building that is scheduled for occupancy in the next eight-twelve months.

As an organization we have made every effort to deliver services as efficiently and effectively as we can and to do so in a sustainable manner. This will become more challenging as the cost to deliver services due to inflation increase while many of our revenue sources are limited in their growth potential. However, with the additional data center PILOT and dedicated federal funding we have redirected \$1.5 million in data center PILOT and \$140,000 of liquor taxes that have historically been received in the General Fund to the Sheriff's Office Fund. With this change the Sheriff's Office operation is making measurable progress to sustainability. Additional incremental changes are anticipated during the next few years that will provide the Sheriff and his team the ability to manage their operation more strategically.

A few years ago we also separated the Library, Veterans Services, and Health operations from the General Fund into their respective funds. These changes were made to help these operations have increased predictability of resources to fund their operations and thus enhance overall management of resources. The primary objective with this decision was to provide decision makers with better information, including the full cost of services, to help them make better decisions.

With respect to the library, the change was made with financial information, i.e., a five-year business plan, that demonstrated the financial needs of the library on a sustainable basis. The allocation of the County's tax rate made in fiscal year 2021 is very close to what is needed to provide the current level of service on a sustainable basis. Incremental changes of targeted revenue may be necessary in the future to ensure sustainable operations.

We lacked consistent historical operational information for the Veterans Services and Health Services when the accounting change was made. However, a few years later we have improved information to inform us of the needs for a sustainable Veterans Services operation. However, as a result of the significant impacts COVID has had on our Health Services operation and on-going operational adjustments we will need a few more years to ascertain the resources necessary to support our Health Services operation on a sustainable basis going forward.

We believe all of the services provided by Crook County are valuable to the County and its residents and visitors. We will continue to make incremental progress to ensure sustainable funding is provided to meet the needs of these operations.

*Enhance internal and external communications*

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 together with the financial information. This process will continue to be enhanced with information shared on the County's website. We are soliciting feedback to this budget document from budget professionals by submitting the document to the Government Finance Officers Association's (GFOAs) Distinguished Budget Award program.

We are reviewing our internal and external 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. Our employees truly care about the citizens of Crook County. It is important to them to spend the dollars we receive as efficiently and effectively as possible while providing high levels of service to the public.

I would also very much like to thank the finance leadership team and the executive leadership team for their efforts to make the changes to 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.

Sincerely,

Seth Crawford  
Crook County Judge

# 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

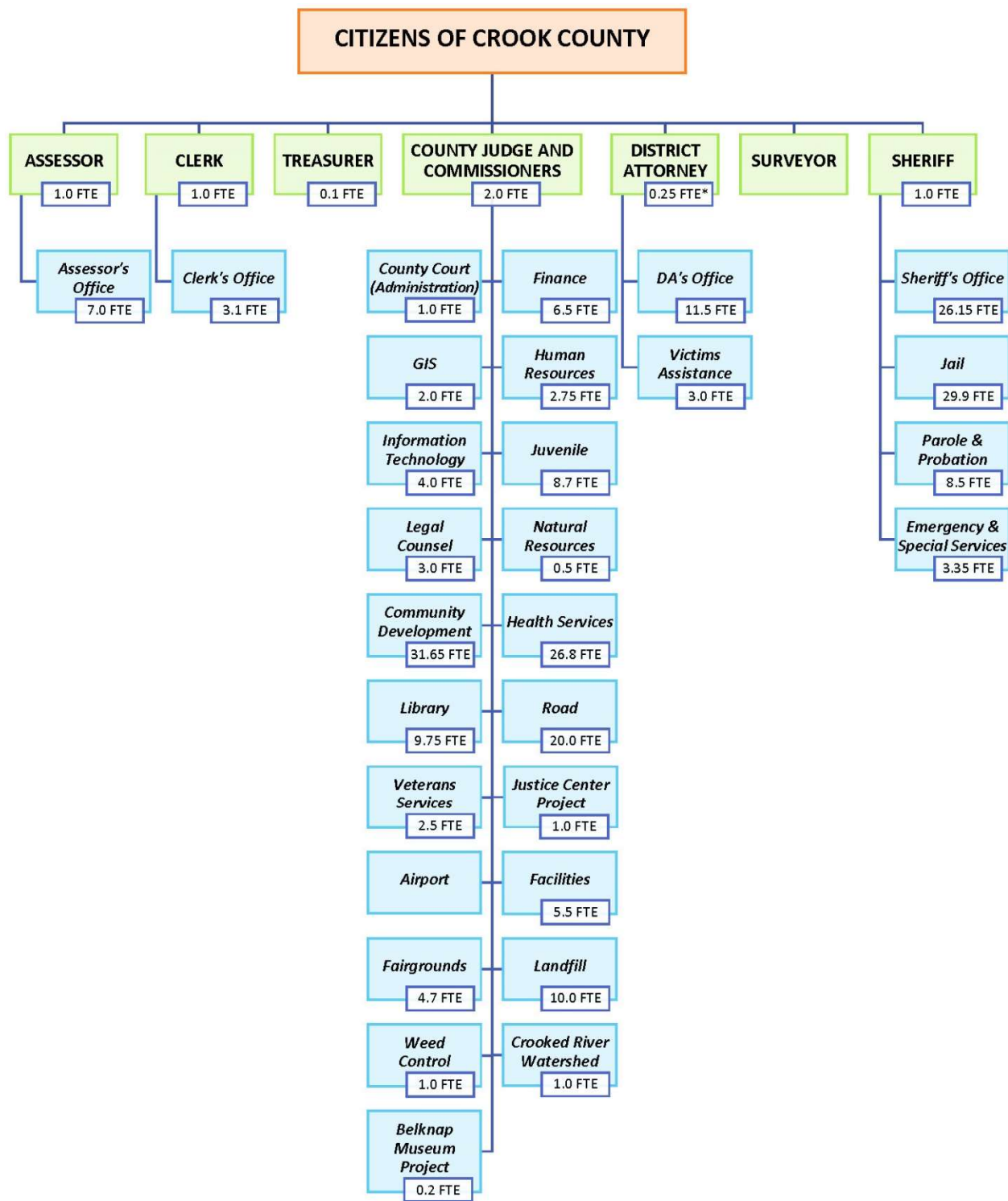
## DEPARTMENT HEADS

Community Development..... Will VanVactor  
 County Counsel ..... Eric Blaine  
 Facilities ..... Joe Viola  
 Fairgrounds ..... Casey Daly  
 Finance ..... Dodge Kerr  
 Geographic Information System (GIS) ..... Levi Roberts  
 Health Services..... Katie Plumb  
 Human Resources ..... Kim Barber  
 Information Technology..... Sydney Chandler  
 Juvenile ..... Debra Patterson  
 Landfill..... Jeff Merwin  
 Library ..... April Witteveen  
 Roads..... Bob O’Neal  
 Veteran Services ..... Sean Kirk  
 Weed Control..... Kev Alexanian

## BUDGET COMMITTEE

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

# County Organizational Chart

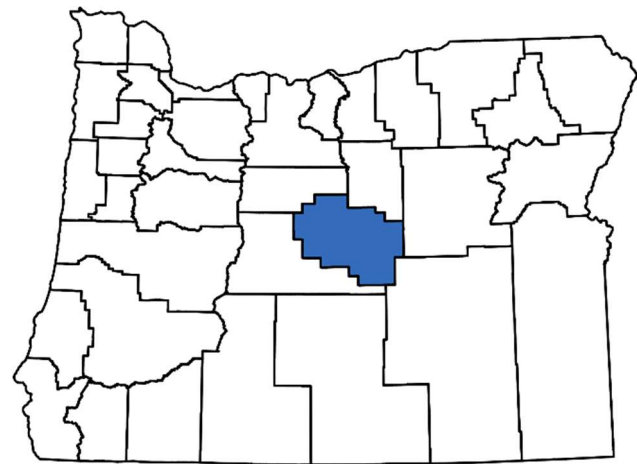


\*Position is 1.0 FTE, but County covers 0.25 FTE and State of Oregon covers 0.75 FTE.

## Crook County Overview

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.

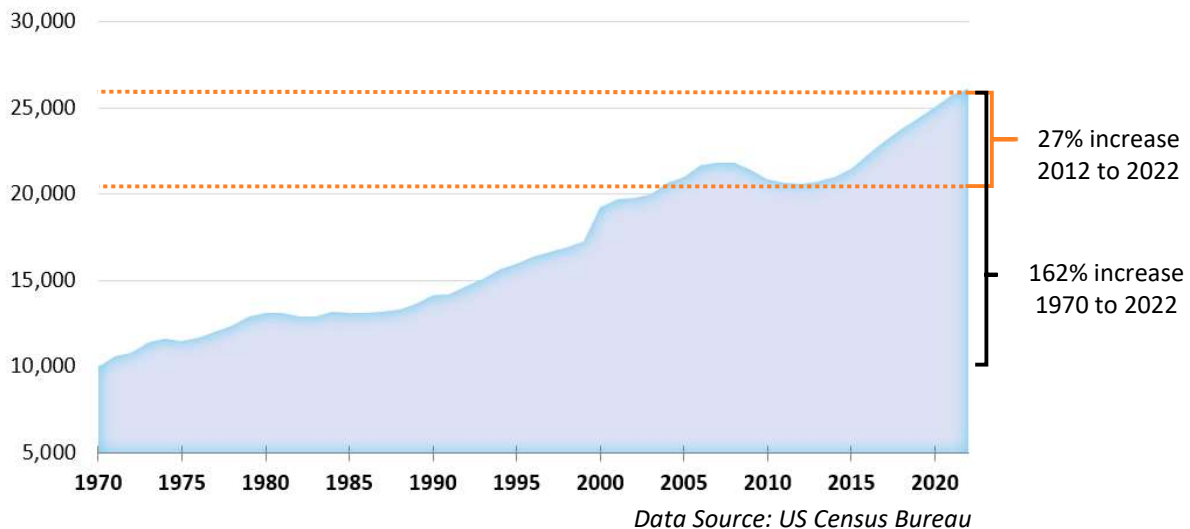
Crook County covers an area of 2,987 square miles in the geographic center of Oregon and comprises the federally defined Prineville Micropolitan Statistical area (which is included in the Bend-Redmond-Prineville Combined Statistical Area).



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.

**TOTAL POPULATION | 1970-2022**

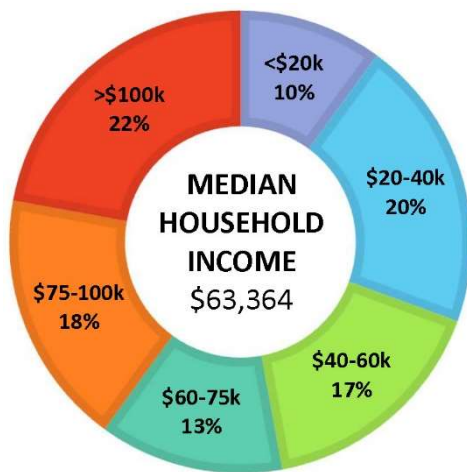


## DEMOGRAPHICS

### Income Distribution

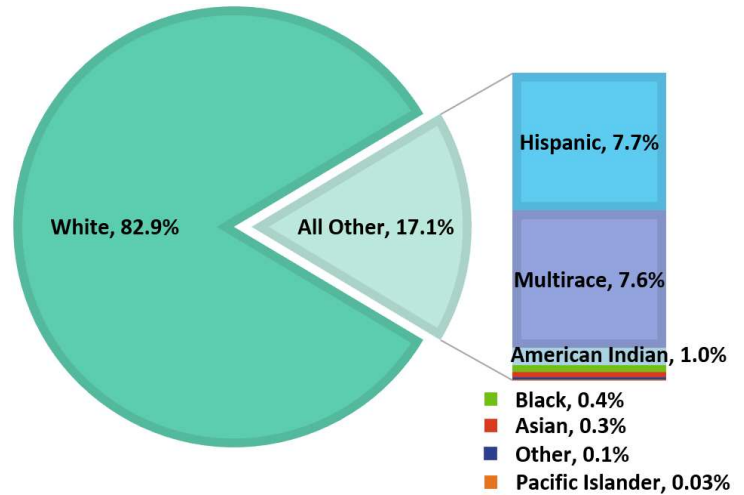
While the County’s population grew 27% over the past 10 years (from 20,610 in 2012 to 26,125 in 2022), the median household income increased 57% during the same period (from \$40,263 in 2012 to \$63,364 in 2022).

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%).



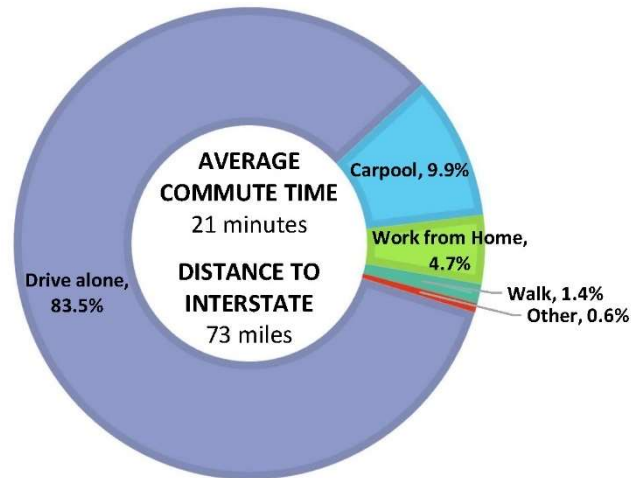
### Ethnicity Distribution

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



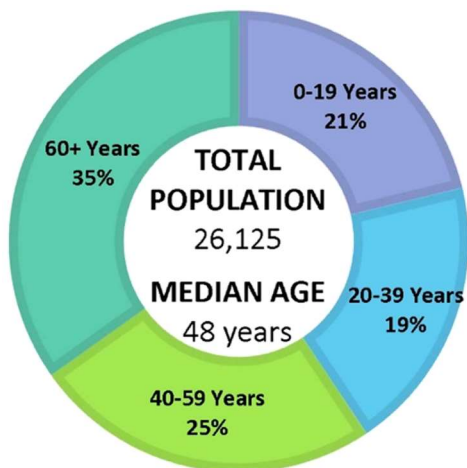
### Transportation to Work

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, 1.4% walk to work, and 0.6% use other methods.



### Age Distribution

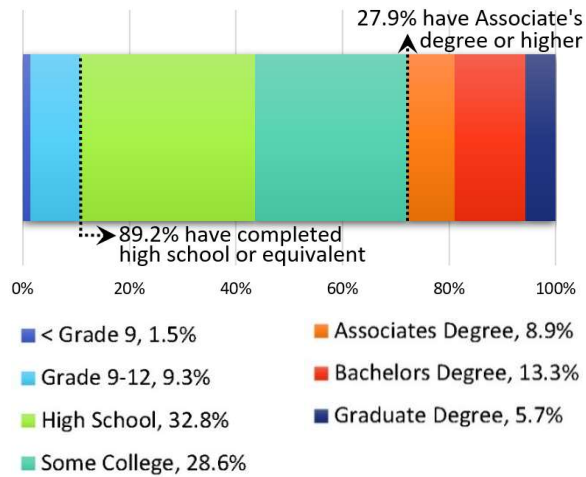
Slightly more than one-third of Crook County’s population is aged 60 years or older and one-quarter of the population lands between 40 and 59 years old. The median age of Crook County residents is 48 years old.



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.



### COMMUNITIES

The majority of Crook County’s residents live in unincorporated areas. Prineville, the County Seat, is Crook County’s only incorporated city and more than 40% of the population reside there.

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

### 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 of 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.



## 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*

---

## 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 wishes 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 year as the County Court and management team collaborate to identify needs and assumptions for the short and long term. Work on the fiscal year 2023 budget started in January, with the County Court and department heads meeting throughout the coming months to set objectives, establish assumptions, update forecasts, estimate resources, and compile budget requests for the coming year.

### PHASE 2: PREPARE PROPOSED BUDGET FOR BUDGET COMMITTEE

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 will forward it to the County Court for adoption.

### 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.

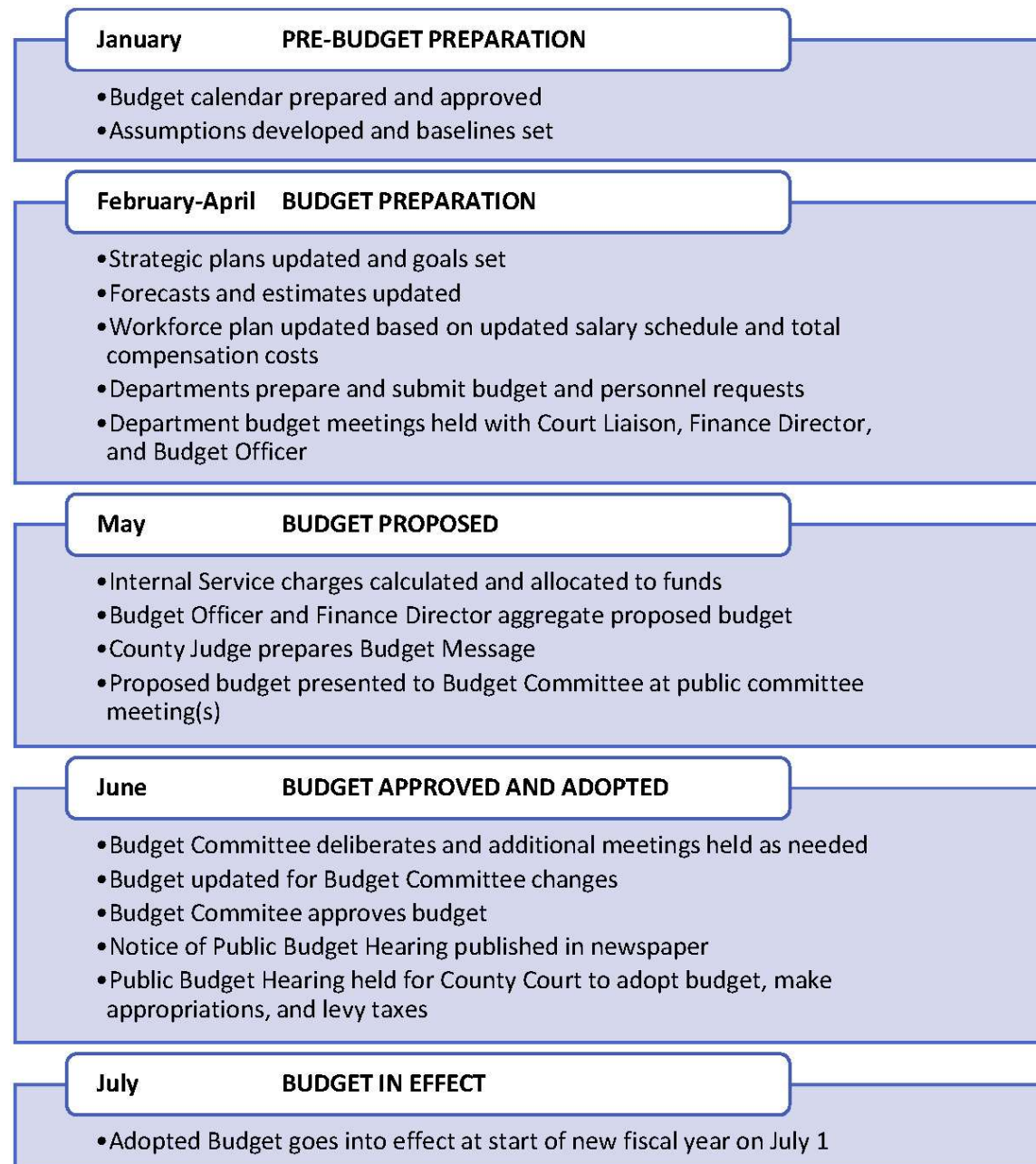
### PHASE 4: BUDGET CHANGES AFTER ADOPTION

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



## **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 weekly 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, 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 budgetary 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 AUDITING**

The audit, as reported in the annual financial report, accounts for Crook County's finances on the basis of generally accepted accounting principles (GAAP). GAAP is defined as conventions, rules, and procedures necessary to describe accepted accounting practice at a particular time. The modified accrual basis of accounting, a GAAP approved method, is also used in the audit for all funds except for the Proprietary Fund types. The audit uses the full accrual method of accounting for the Proprietary Funds. The annual financial report shows all of the County's funds on both a budgetary and GAAP basis for comparison.

## **BUDGETARY BASIS OF ACCOUNTING**

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. Crook County's strategic goals are detailed below by general category.

### UPGRADE FACILITIES

#### **Construct 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.

#### **Renovate Crook County Courthouse**

Renovation of the historic courthouse is anticipated to begin in fiscal year 2024 and be completed in fiscal year 2026. Initial funding for this project comes from the issue of the 2022 General Obligation bond. Final funding is expected in fiscal year 2025.

#### **Update Crook County Fairgrounds equipment, renovate and repair buildings**

The fairgrounds have received several grants totaling over \$2.2 million which will allow for needed building renovations, repairs, and equipment upgrades over the next two to three years.

#### **Complete County facility needs assessment**

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.

### STRATEGICALLY INVEST AMERICAN RESCUE PLAN ACT (ARPA) FUNDS ON GOVERNMENT SERVICES AS REQUIRED

#### **Update Sheriff's Office Patrol and Inmate Transport Vehicles**

Investment of \$1.5 million to purchase multiple vehicles to update the current fleet of high mileage vehicles. Vehicle replacement was deferred prior to and during COVID due to budget and supply chain constraints. Updating the vehicles helps increase the safety of officers and citizens/inmates that are transported in the vehicles and allows the Sheriff's Office to get back on track to an appropriately maintained fleet. In the future, it is anticipated that two vehicles will be replaced per year as needed.

#### **Upgrade Information Technology hardware and software**

Upgrade of older desktop and laptop computers. Purchase and implementation of new ERP (enterprise resource planning) which is used to manage day-to-day finance activities such as accounting, procurement, reporting, and more. The new ERP system will replace the county's current software which is aging and does not meet the county's expanding needs. In addition to new ERP software, HRIS software (human resource information system) will be purchased and implemented (if not already part of the ERP software). HRIS software is used to help make our people processes more efficient. HRIS typically includes payroll, time and attendance, benefits administration, employee information, and applicant tracking services. Finally, the funds will be used to support planning and implementation of a strategic plan for the information technology needs across the county for the next five to ten years.

#### **Reward employees with retention payment**

Utilize \$980,000 to reward current full and part-time staff for their time with the county.

## SUPPORT SUSTAINABLE OPERATIONS

### **Retain existing employees and recruit new employees**

Review current wages and benefits and adjust accordingly. The County Court is deliberating about an additional cost of living increase to beyond the budgeted 2% in fiscal year 2023 as a step towards achievement of this goal.

### **Reduce turnover in department directors**

In addition to the retention and attraction of employees, additional focus will be centered around reducing turnover in directors to create more stable environments within each department. Achieving this goal will increase the effectiveness of long-term planning rather than starting over with each new director.

### **Dedicate sustainable funding for departments and projects**

Dedicating specific revenue streams to certain departments will allow for consistent, predictable revenue levels for specific work, allowing longer term planning and more strategic investment/ expenditure of those funds. The following items are the initial focus for this goal:

- Dedication of funds to specific departments for operations and debt repayment from data center PILOT (payment in lieu of taxes) funds
- Creation of a separate entity or intergovernmental agreement in order to receive additional federal Secure Rural School funds that will no longer reduce our current federal PILT (payment in lieu of taxes) funds
- Analysis of revenue-generating facilities such as fairgrounds to find opportunities for additional revenue
- Sale of land near the Crook County Airport that will allow airport operations to become self-sufficient.
- Plan for expiration of tax exemption for data centers

### **Formulate and implement strategic plans**

- Develop department specific strategic plans for Sheriff's Office, District Attorney's office, Community Development, Facilities, Information Technology, and airport operations in fiscal year 2023
- Create Transportation System Plan in fiscal year 2023
- Update the current Library strategic plan in fiscal year 2024
- Develop strategic plans for the remaining departments and operations within Crook County in fiscal years 2024-2027

## INVEST IN TECHNOLOGY INFRASTRUCTURE

In addition to the previously mentioned upgrade of ERP and HRIS software using ARPA finds, the strategic plan for Information Technology will also address 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.

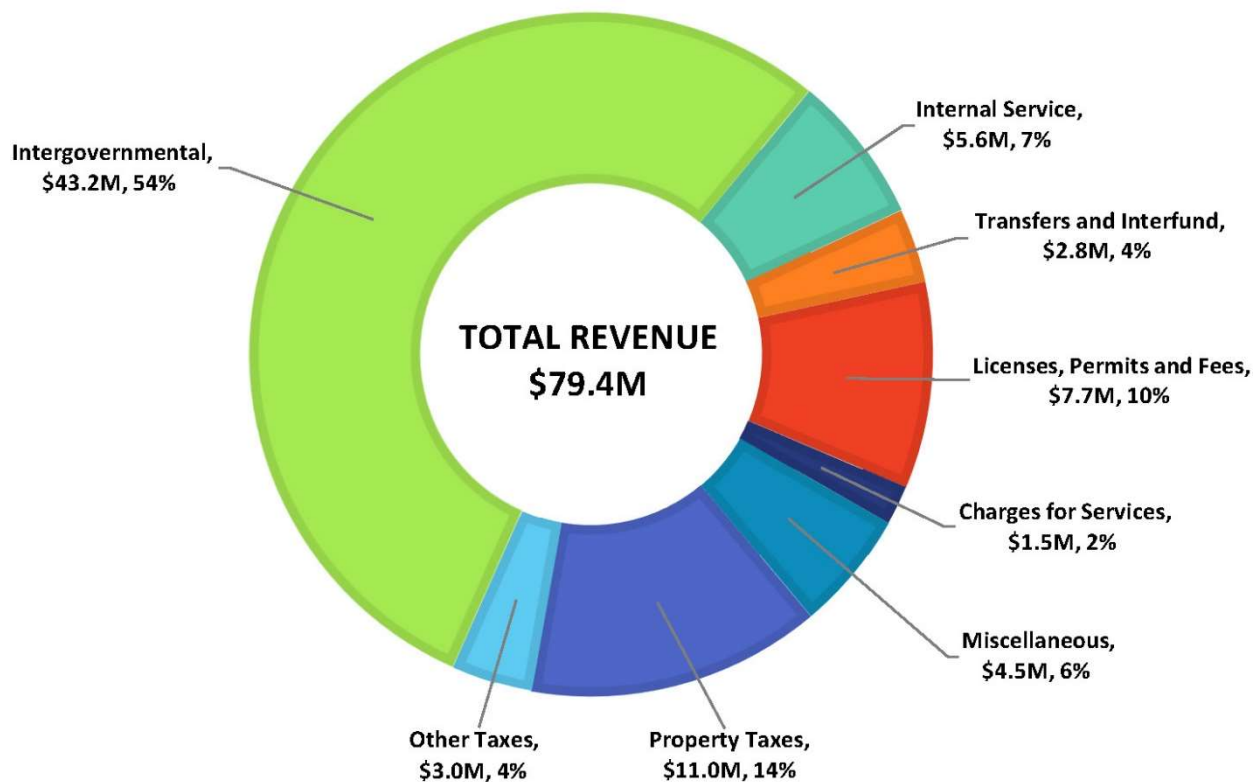
## Budget Overview

### REVENUES

Crook County anticipates total revenue combined across all funds of \$79.4 million for fiscal year 2023. Including fund balance of \$97.7 million rolled forward from the prior fiscal year, the total Crook County resources are \$177.1 million.

The largest source of revenue for Crook County is intergovernmental funds, including grants from federal, state, and local agencies, estimated to be \$43.2 million (54% of total) for fiscal year 2023. The next largest sources of revenue are property taxes of \$11.0 million (14%) and licenses, permits and fees of \$7.7 million (10%).

**REVENUE BY SOURCE | ALL FUNDS**  
FISCAL YEAR 2023



### COMPARISON TO PRIOR YEAR REVENUES

Crook County’s total estimated revenue budget of \$79.4 million is an increase of \$25.9 million (48%) compared to the prior fiscal year.

While ongoing intergovernmental revenue is projected to increase \$2.3 million (15%) over the

prior year, one-time intergovernmental revenue is projected to increase \$20.8 million (433%) – the largest percentage change over prior year by source. This is due to anticipated one-time funding of \$16.0 million from the State for the Justice Center capital project, another \$4.2

million of federal and state American Rescue Plan Act (ARPA) funds, \$2.0 million from the State for capital improvements at the fairgrounds, and an additional \$2.0 million over what was expected in fiscal year 2022 from the State for the Ochoco Ranger Station road project.

The next largest percentage change over prior year by source is miscellaneous, up \$2.7 million (145%), due almost entirely to the anticipated proceeds of \$2.5 million for the land sale at the airport.

Excluding the one-time intergovernmental grants in both fiscal years and the land sale in fiscal year 2023, budgeted revenue in fiscal year 2023 is an estimated \$2.6 million (5.3%) greater than fiscal year 2022 adjusted budget amounts.

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

Source	2022 Adjusted Budget	2023 Adopted Budget	Difference	% Change
Property Taxes	\$ 10.2	\$ 11.0	\$ 0.9	8%
Other Taxes	2.9	3.0	0.1	7
Intergovernmental – ongoing	15.3	17.6	2.3	15
Intergovernmental – one-time	4.8	25.6	20.8	433
Internal Service	4.9	5.6	0.7	14
Transfers and Interfund	3.9	2.8	-1.1	-28
Licenses, Permits, and Fees	8.1	7.7	-0.4	-4
Charges for Services	1.6	1.5	-0.2	-11
Miscellaneous	1.8	4.5	2.7	145
<b>Total</b>	<b>\$ 53.5</b>	<b>\$ 79.4</b>	<b>\$ 25.9</b>	<b>48%</b>

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

## METHODS AND ASSUMPTIONS TO ESTIMATE REVENUE

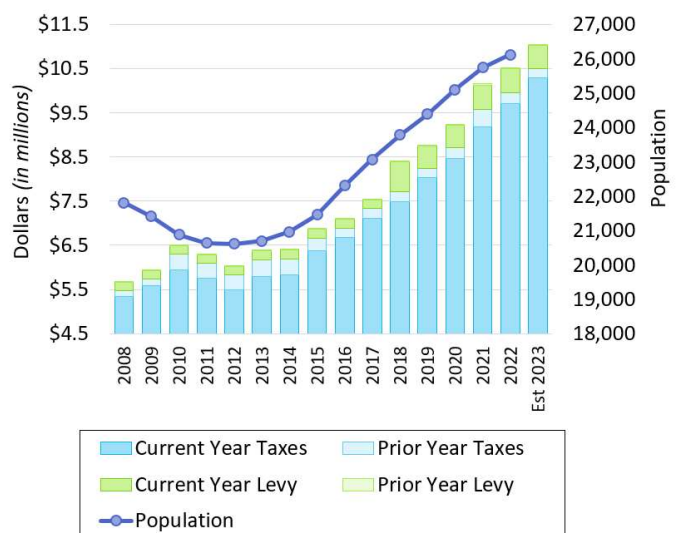
### Property Tax

Assessed value in fiscal year 2023 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 2021).

It is assumed the county will levy the full amount of its operating levy authority (\$3.8702 per \$1,000 assessed value), together with a dollar levy of \$571,000 for debt service (excluded from the property tax limits). The collection rate is adjusted to 95% of the levied amounts following average historical collection rates. The total increase in property taxes over the previous year is 7.8%.

Property taxes represent approximately 14% of Crook County revenue for fiscal year 2023.

**CROOK COUNTY PROPERTY TAXES | 2008-2023**





### **Other Taxes**

Revenue from other taxes includes transient room taxes and payment in lieu of taxes (PILOT) from the federal government and data centers. Transient room taxes are projected to increase 5% based on three- and five-year analysis, weighted toward more recent collections. PILOT from data centers is 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 the 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, and financial services are calculated on a percentage basis to the operating and capital 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. 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. Outside of the land sale (estimated \$2.5 million), interest earnings is the most significant revenue in this category. Interest earnings for the year are estimated using an interest rate 1.5% on the average outstanding balance for the fiscal year. The earnings rate is a significant increase over prior year actual and estimated rates (less than 0.5%).

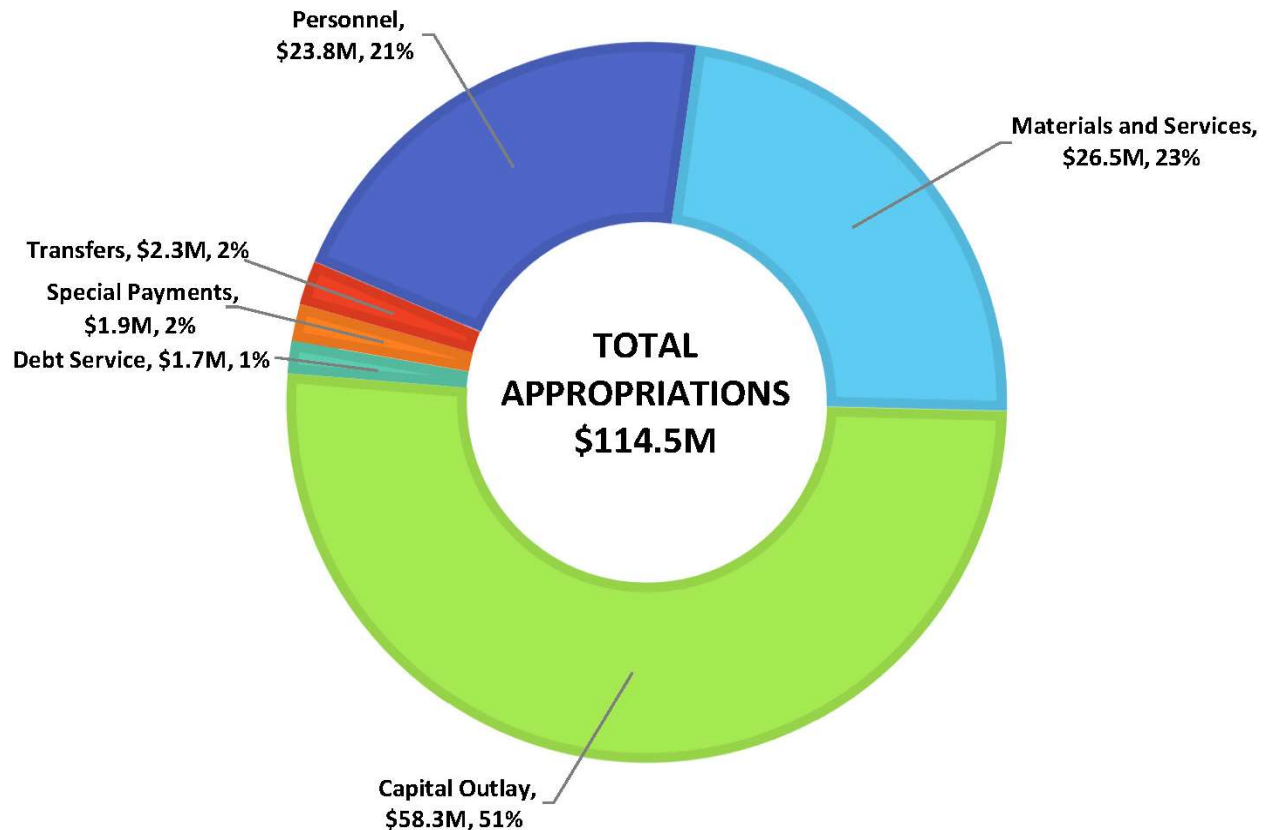
## APPROPRIATIONS FOR EXPENDITURES

Crook County's total planned appropriation budget for expenditures for all funds is \$114.5 million for fiscal year 2023. Including \$35.8 million in contingency for the current year and \$26.8 million held in reserve for future expenditure, the total Crook County budget is \$177.1 million.

The primary categories for appropriations include budgeted expenditures for personnel, materials

and services, capital outlay, debt service, special payments, and transfers between funds. The largest budgeted appropriation category is capital outlay at \$58.3 million (51%), followed by materials and services at \$26.5 million (23%) and personnel at \$23.8 million (21%). Transfers, special payments, and debt service comprise the remaining \$5.9 million (5%).

**APPROPRIATIONS BY CATEGORY | ALL FUNDS  
FISCAL YEAR 2023**



## COMPARISON TO PRIOR YEAR BUDGETED APPROPRIATIONS

Crook County's total planned expenditure budget of \$114.5 million is an increase of \$14.5 million over the prior fiscal year. The primary driver is the \$15.6 million increase (37%) over prior year budgeted for capital outlay due to the Justice Center capital project, capital improvements at the fairgrounds, and vehicle replacements in the Sheriff's Office. The largest change over prior year by category percentage is special payments, up

66% or \$0.8 million, due to federal American Rescue Plan Act (ARPA) funds that will flow-through to other agencies. Both materials and services and transfers are decreasing 5% and 34% respectively compared to prior year. Personnel is experiencing the smallest change over prior year. The differences by category are summarized below with numbers shown in millions.

Category	2022 Adjusted Budget	2023 Adopted Budget	Difference	% Change
Personnel	\$ 23.7	\$ 23.8	\$ 0.1	1%
Materials & Services	27.9	26.5	- 1.4	- 5
Capital Outlay	42.6	58.3	15.6	37
Debt Service	1.1	1.7	0.5	48
Special Payments	1.1	1.9	0.8	66
Transfers	3.5	2.3	- 1.2	- 34
<b>Total</b>	<b>\$ 100.0</b>	<b>\$ 114.5</b>	<b>\$ 14.5</b>	<b>15%</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 2023 budget includes salaries and benefits for 240.4 full-time equivalent (FTE) positions, an increase of 1.3 FTE (0.5%). Compensation was increased to reflect a cost-of-living adjustment in the 2021-22 salary ranges of 2.0% for non-represented and Road bargaining unit employees and 3.0% to 5.5% for Sheriff's Office bargaining unit employees, together with projected step increases. Health insurance rates are projected with no increase per the County's medical insurance provider. PERS rates for Sheriff's Office employees are projected to remain unchanged through fiscal year 2023. The County's contribution to employees 401k retirement plans is projected to increase from 8% to 10% of qualifying salary effective January 1, 2023. Overtime costs are estimated by departments based on current staffing levels and utilization trends. These estimates are reviewed for reasonableness by the Finance office.

*Note: Subsequent to the adoption of the budget in June 2022, the County Court approved an increase to the salary ranges for all employees of 6.0% over 2021-22 salary ranges in July 2022 in an effort to be responsive to the significant increase in inflation experienced in 2022 and projected to continue in order to help mitigate the effect on employees. The adjustment was approved after a five-year financial analysis was performed incorporating the adopted budget and five-year plans of the property tax supported funds (General, Sheriff's Office, Library and Veteran's Services). Other funds with personnel were also analyzed for financial impacts of the decision. The budget resolution for this county-wide salary increase is included in the appendix on page 185.*

**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 2023 budget assumed inflation of 6% 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 useful life exceeding one year. Cost estimates are provided by departments based on preliminary engineer estimates or other similar proforma forecast. Finance Office reviews the cost estimates for reasonableness.

**Debt Service**

Debt service payments are budgeted based upon contractual debt agreements and repayment of advances by the General Fund to the Airport Fund (an estimated \$500,000). 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 ARPA funding intended for the City of Prineville and the Ochoco Irrigation District and 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.

## 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 Services Fund

Although partially funded through a transfer from the General Fund, the financial resources of the Health 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.

**Justice Center/Courthouse Capital Project Fund**

The 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.

**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 currently 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, Crooked River Watershed Fund, Mental Health Services Fund, Special Transportation, Taylor Grazing Fund, Title III Fund, Tourism Fund, Video Lottery Fund, Belknap Museum Exhibit Capital Project 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 FUNDS INCLUDED IN FINANCIAL STATEMENTS**

The following funds 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 funds 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 Bowman Museum**

Crook County Bowman 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 Services	Library	Veterans Services	Mental Health	Special Transportation	Clerk Special Revenue	Video Lottery	Surveyor	Taylor Grazing	Tourism	Comm College Edu Center	Crook County School	Title III	Crooked River Watershed	Capital Reserve	Justice Center / Courthouse Capital Project Fund	Belknap Museum Capital Project Fund	Debt Service	Fairgrounds	Landfill	Weed Control	Airport	Facilities
Major	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•
Non-Major	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•
<b>Appropriation Level</b>	General Government			Special Revenue											Capital		Debt	Enterprise		IS*							
Assessor's Office	•																										
County Clerk	•																										
County Court (Administration)	•																										
District Attorney	•																										
Victims Assistance	•																										
Finance	•																										
GIS	•																										
Human Resources	•																										
Information Technology	•																										
Juvenile	•																										
Legal Counsel	•																										
Natural Resources	•																										
Non-Departmental (County-wide)	•																										
Road Department		•																									
Sheriff's Office			•																								
Jail			•																								
Parole & Probation			•																								
Emergency Services			•																								
Building (Permitting and Inspections)				•																							
Code Enforcement				•																							
Electrical (Permitting and Inspections)				•																							
On-Site Development				•																							
Planning (Community Development)				•																							
Health Services					•																						
Grant-Funded Health Programs					•																						
Environmental Health					•																						
Library						•																					
Grant-Funded Library Services						•																					
Law Library						•																					
Veterans Services							•																				
Mental Health								•																			
Special Transportation									•																		
Clerk Reserve										•																	
Video Lottery											•																
Surveyor												•															
Taylor Grazing													•														
Tourism														•													
Community College Education Center															•												
Title III																	•										
Crooked River Watershed																		•									
Capital Asset Reserve																			•								
Justice Center Capital Project																				•							
Belknap Museum Exhibit Project																					•						
Fairgrounds																						•					
Landfill																							•				
Weed Control																								•			
Airport																										•	
Facilities																											•
Debt Service																						•					•
Transfers Out	•										•															•	•
Special Payment	•																•										
Contingency	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•
Reserved for Future Expenditure	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•

\* Internal Service

## 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 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. An explanation 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	\$ 5,838	\$ 14,044	\$ 13,393	\$ 6,489	11.1%
Road Fund	15,970	8,881	10,132	14,719	-7.8%
Community Development Fund	10,677	4,811	4,647	10,841	1.5%
Sheriff's Office Fund	2,980	12,132	13,256	1,857	-37.7%
Health Services Fund	2,810	2,937	3,711	2,035	-27.6%
Capital Reserve Fund	10,749	133	2,500	8,382	-22.0%
Justice Center/Courthouse Capital Projects Fund	40,133	16,300	47,115	9,318	-76.8%
Proprietary					
Landfill Fund	4,405	2,425	2,376	4,454	1.1%
Airport Fund	110	3,596	1,886	1,820	1554.6%
<b>Non-Major Funds</b>					
Governmental in Aggregate*	3,006	8,574	9,659	1,921	-36.1%
Proprietary in Aggregate^	1,020	5,567	5,823	764	-25.1%
<b>Total</b>	<b>\$ 97,697</b>	<b>\$ 79,400</b>	<b>\$ 114,497</b>	<b>\$ 62,600</b>	<b>-35.9%</b>

Numbers shown in thousands

\* Non-Major Governmental Funds include the following:

Veterans Services Fund, Library Fund, Surveyor Fund, Clerk Special Revenue Fund, Community College Education Center Fund, Crook County School Fund, Crooked River Watershed Fund, Mental Health Services Fund, Special Transportation, Taylor Grazing Fund, Title III Fund, Tourism Fund, Video Lottery Fund, Belknap Museum Exhibit Capital Project 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:

- **General Fund:** Increase due to carryover for IT investment planned for future fiscal year.
- **Sheriff's Office Fund:** Expenditures historically have been less than 90% of budgeted appropriation; evaluating additional funding to close the gap in the future.
- **Health Fund:** Decrease due to spenddown of COVID funding.
- **Capital Reserve Fund:** Decrease due to purchase of airport land that will be declared surplus and sold to private sector in a future fiscal year.
- **Justice Center / Courthouse Capital Projects Fund:** Decrease due to spenddown on project.
- **Airport Fund:** Increase due to land sale.
- **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 resource will continue to fund future requirement.
- **Non-Major Proprietary in Aggregate:** Decrease due primarily to major capital spenddown in Fairgrounds Fund.

## Debt Service

Crook County currently has four debt obligations consisting of two General Obligation (GO) bonds and two Full Faith and Credit (FF&C) bonds 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 new Crook County Jail. Revenue from the existing ad valorem property tax funds are allocated to the Debt Service Fund to fund 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. Principal and interest payments for this bond will begin in fiscal year 2028 and are expected to be covered by the additional ad valorem property taxes resulting from the data centers that will come on the tax roll during that year 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 BONDS

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

The 2018 Full Faith and Credit Bond 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 bond. There are no debt limits on Full Faith and Credit debt.

**SUMMARY OF LONG-TERM OBLIGATIONS**

	General Obligation Bonds		Full Faith and Credit Bonds		Total GO Bonds	Total Debt Outstanding
	2017	2022	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 FY2023</b>	\$575,000	\$ -	\$181,400	\$387,874		
<i>Principal payment</i>	110,000	-	136,400	150,000		
<i>Interest payment</i>	465,000	-	45,000	237,874		
<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>2023</b>	\$9,560,000	\$33,698,310	\$3,365,000	\$5,645,000	\$43,258,310	\$52,268,310
<b>2024</b>	9,425,000	33,698,310	3,315,000	5,490,000	43,123,310	51,928,310
<b>2025</b>	9,270,000	33,698,310	3,265,000	5,330,000	42,968,310	51,563,310
<b>2026</b>	9,090,000	33,698,310	3,215,000	5,165,000	42,788,310	51,168,310
<b>2027</b>	8,885,000	33,698,310	3,160,000	4,990,000	42,583,310	50,733,310
<b>2028</b>	8,650,000	33,271,360	3,105,000	4,815,000	41,921,360	49,841,360
<b>2029</b>	8,380,000	32,759,789	3,045,000	4,630,000	41,139,789	48,814,789
<b>2030</b>	8,080,000	32,159,750	2,985,000	4,435,000	40,239,750	47,659,750
<b>2031</b>	7,750,000	31,463,552	2,920,000	4,235,000	39,213,552	46,368,552
<b>2032</b>	7,380,000	30,659,654	2,855,000	4,025,000	38,039,654	44,919,654
<b>2033</b>	6,975,000	29,744,211	2,785,000	3,805,000	36,719,211	43,309,211
<b>2034</b>	6,525,000	28,709,530	2,715,000	3,580,000	35,234,530	41,529,530
<b>2035</b>	6,030,000	27,547,917	2,640,000	3,345,000	33,577,917	39,562,917
<b>2036</b>	2,485,000	26,251,680	2,565,000	3,100,000	28,736,680	34,401,680
<b>2037</b>	4,890,000	24,809,280	2,485,000	2,845,000	29,699,280	35,029,280
<b>2038</b>	4,235,000	23,213,024	2,400,000	2,580,000	27,448,024	32,428,024
<b>2039</b>	3,525,000	21,451,373	2,315,000	2,300,000	24,976,373	29,591,373
<b>2040</b>	2,750,000	19,516,634	2,225,000	2,010,000	22,266,634	26,501,634
<b>2041</b>	1,905,000	17,393,421	2,130,000	1,710,000	19,298,421	23,138,421
<b>2042</b>	990,000	15,070,195	2,035,000	1,395,000	16,060,195	19,490,195
<b>2043</b>	-	12,535,418	1,935,000	1,065,000	12,535,418	15,535,418
<b>2044</b>	-	9,777,549	1,830,000	725,000	9,777,549	12,332,549
<b>2045</b>	-	6,777,357	1,720,000	370,000	6,777,357	8,867,357
<b>2046</b>	-	3,523,302	1,605,000	-	3,523,302	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>	-	-	-	-	-	-

## Capital Investment

Inclusion of five-year financial forecasts, including capital expenditures, in the fiscal year 2023 budget document is the initial effort by Crook County to communicate its future capital needs. Historically, departments had knowledge of needed and desired capital items, generally supported by equipment and vehicle schedules with acquisition date and utilization data, such as usage in miles or hours or other metric, original cost, etc. Departments also had replacement criteria, such as usage exceeding a certain number of miles or hours or years of service. Often replacement of vehicles and or equipment has been opportunity driven, i.e., when vehicles and or equipment needed to be replaced staff would look for opportunities such as used vehicles and or equipment at a heavily discounted price or when grant or other funding sources became available items were acquired or when items just no longer functioned items were replaced.

With the fiscal year 2023 budget development process department directors were asked to assume funding was available to acquire replacement vehicles and equipment and new vehicles and equipment if 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 of the equipment and/or vehicles 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 large intergovernmental grants. The Belknap Museum is a project the County Facilities team is overseeing with outside funding (donations). Building capital maintenance was retained at historical spending, approximately \$300,000 per year, 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 may emerge with 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 2023 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. 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 relate 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.

## FIVE-YEAR CAPITAL OUTLAY SCHEDULE

<i>Numbers shown in thousands</i>	2023		5-Year Forecast					5-Year Total	Operating Impact
	Adopted Budget	Funding Source	2023	2024	2025	2026	2027		
<b>Construction and Building Improvements</b>									
Roads - Repave 8 miles on Hwy 26 to Ochocho Ranger Station	4,912	State grant	4,733	-	-	-	-	4,733	MRW
Fairgrounds Airport	2,498	State grant	1,487	1,011	-	-	-	2,498	FB/REV
Hangars	-	Airport fund balance	-	-	800	-	-	800	NAH
Runway 33/15	450	Federal grant	450	4,150	-	-	-	4,600	ACM
Runway 11/29	-	Federal grant	-	-	-	300	3,150	3,450	ACM
Justice Center	44,457	Debt and state grant	21,649	25,608	-	-	-	47,257	NOB
Courthouse Renovation	-	Debt and state grant	-	800	16,500	7,700	-	25,000	NOB
Belknap Museum Exhibit	715	Donations	790	-	-	-	-	790	NOB
Facilities Improvements	280	Internal service charges	300	300	300	300	300	1,500	MOB
<b>Total - Construction and Building Improvements</b>	<b>53,312</b>		<b>29,409</b>	<b>31,869</b>	<b>17,600</b>	<b>8,300</b>	<b>3,450</b>	<b>90,628</b>	
<b>Vehicles and Equipment Replacement</b>									
Assessor's Office	-	General Fund	-	-	27	27	27	81	REV
Juvenile transport	-	General Fund	-	40	-	-	40	80	REV
Roads	200	State gas taxes	200	400	412	420	428	1,860	REV
Community Development	114	Charges for services	140	76	56	118	114	504	REV
Sheriff's Office									
Patrol Vehicles	840	Federal ARPA FY23 only, Sheriff's Office	840	170	170	170	170	1,520	REV
Jail	160	Federal ARPA FY23 only, Sheriff's Office	160	-	80	-	-	240	REV
Emergency Services	48	Sheriff's Office Fund	46	40	40	-	-	126	REV
Parole & Probation	240	State grant	232	-	-	-	-	232	REV
Clerk's Office Election Equipment	145	Charges for services	-	-	275	-	-	275	REV
Landfill - Equipment/Vehicles	370	Landfill operations	370	1,530	375	30	600	2,905	REV
Fairgrounds	30	Fairgrounds Fund	30	20	20	-	20	90	REV
Airport - Critical equipment	105	State grant	105	-	-	-	-	105	REV
Facilities	50	Internal Service fees	50	10	55	-	-	115	REV
<b>Total - Vehicle and Equipment Replacement</b>	<b>2,302</b>		<b>2,173</b>	<b>2,286</b>	<b>1,510</b>	<b>765</b>	<b>1,399</b>	<b>8,133</b>	
<b>Technology</b>									
Information Technology - New ERP Software, security and other	150	Federal ARPA	150	1,350	-	-	-	1,500	IT
GIS - Pictometry Imagery	32	Charges for Services	32	25	25	25	25	132	IT
<b>Total - Technology</b>	<b>182</b>		<b>182</b>	<b>1,375</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>1,632</b>	
<b>Land Purchase</b>									
Capital Reserve Fund	2,500	Fund balance	2,500	-	-	-	-	2,500	Land
<b>Total - Land Purchase</b>	<b>2,500</b>		<b>2,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	
<b>CAPITAL OUTLAY TOTAL</b>	<b>58,296</b>		<b>34,264</b>	<b>35,530</b>	<b>19,135</b>	<b>9,090</b>	<b>4,874</b>	<b>102,893</b>	

## 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.

### **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.

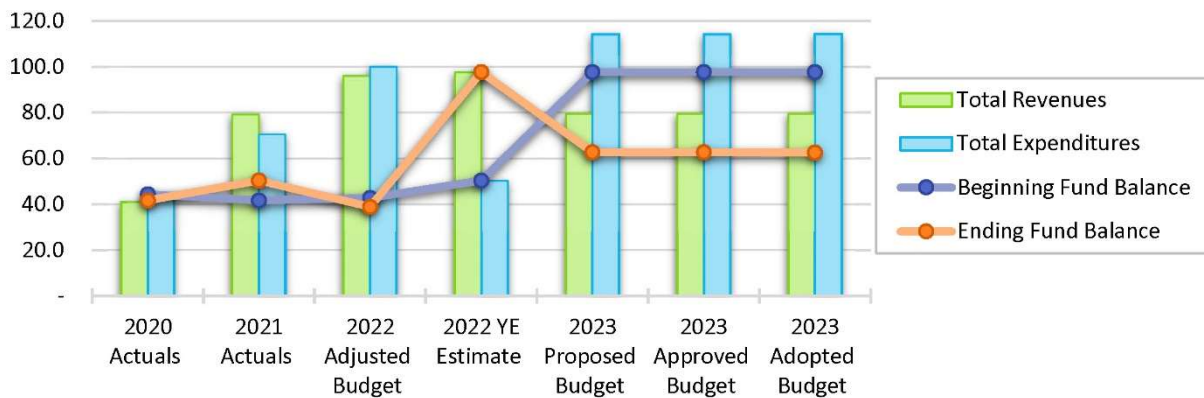
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## Budget Summary – All Funds

	2020 Actuals	2021 Actuals	2022 Adj Budget	2022 YE Estimate	2023 Proposed	2023 Approved	2023 Adopted
<b>Resources</b>							
Beginning Fund Balance	\$ 44,398,048	\$ 41,722,811	\$ 42,810,190	\$ 50,400,900	\$ 97,697,100	\$ 97,697,100	\$ 97,697,100
<b>Revenue</b>							
Taxes	11,057,223	12,748,205	13,034,950	13,244,000	14,087,000	14,087,000	14,087,000
Intergovernmental	13,884,118	19,631,971	20,076,276	18,263,900	43,179,300	43,179,300	43,179,300
Internal Service	-	4,191,953	4,934,100	4,845,000	5,662,700	5,662,700	5,604,100
Transfers and Interfund	5,605,497	27,799,216	3,885,279	3,712,100	2,805,600	2,805,600	2,805,600
Licenses, Permits & Fees	5,814,997	11,737,471	8,074,550	11,019,000	7,743,500	7,743,500	7,743,500
Charges for Services	1,557,953	1,850,479	1,647,406	1,641,600	1,459,400	1,459,400	1,459,400
Miscellaneous	3,020,823	1,157,896	1,848,825	2,288,100	4,521,200	4,521,200	4,521,200
<b>Total Revenue</b>	<b>40,940,611</b>	<b>79,117,191</b>	<b>53,501,386</b>	<b>55,013,700</b>	<b>79,458,700</b>	<b>79,458,700</b>	<b>79,400,100</b>
<b>Other Resources</b>							
Bond Proceeds	-	-	42,545,291	42,545,000	-	-	-
<b>Total Resources</b>	<b>\$ 85,338,659</b>	<b>\$ 120,840,002</b>	<b>\$ 138,856,867</b>	<b>\$ 147,959,600</b>	<b>\$ 177,155,800</b>	<b>\$ 177,155,800</b>	<b>\$ 177,097,200</b>
<b>Expenditures</b>							
Personnel	\$ 17,470,014	\$ 18,964,459	\$ 23,716,775	\$ 20,047,600	\$ 23,841,500	\$ 23,841,500	\$ 23,841,500
Materials & Services	12,906,643	18,026,591	27,900,212	21,217,300	26,400,200	26,400,200	26,526,900
Capital Outlay	7,155,862	4,383,399	42,649,120	3,566,000	58,296,300	58,296,300	58,296,300
Debt Service	1,067,311	1,116,189	1,128,500	1,128,500	1,669,400	1,669,400	1,669,400
Special Payments	275,525	620,117	1,142,000	1,059,000	1,896,100	1,896,100	1,896,100
Transfers	4,740,484	27,328,820	3,457,479	3,243,400	2,266,600	2,266,600	2,266,600
Contingency	-	-	12,646,481	-	35,978,600	35,978,600	35,793,300
<b>Total Expenditures</b>	<b>43,615,839</b>	<b>70,439,575</b>	<b>112,640,567</b>	<b>50,261,800</b>	<b>150,348,700</b>	<b>150,348,700</b>	<b>150,290,100</b>
<b>Other Requirements</b>							
Reserved for Future Expenditure	-	-	26,216,300	-	26,807,100	26,807,100	26,807,100
<b>Total Requirements</b>	<b>\$ 43,615,839</b>	<b>\$ 70,439,575</b>	<b>\$ 138,856,867</b>	<b>\$ 50,261,800</b>	<b>\$ 177,155,800</b>	<b>\$ 177,155,800</b>	<b>\$ 177,097,200</b>

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





## Fiscal Year 2023 Budget by Fund – Resources

Fund	Property Taxes	Other Taxes	Intergovernmental	Internal Service	Transfers and Interfund	Licenses, Permits and Fees	Charges for Services	Miscellaneous	Total Revenues	Beginning Fund Balance	Total Resources
General	\$ 2,330	\$ 1,203	\$ 6,185	\$ 3,773	\$ -	\$ 405	\$ 97	\$ 51	\$ 14,044	\$ 5,838	\$ 19,881
Road	-	-	8,704	-	-	21	6	150	8,881	15,970	24,851
Sheriff's Office	6,801	1,500	2,212	-	1,495	95	17	12	12,132	2,980	15,112
Community Development	-	-	-	-	-	4,693	8	110	4,811	10,677	15,487
Health Services	-	-	1,592	-	731	80	514	20	2,937	2,810	5,747
Library	1,360	-	9	-	-	28	-	20	1,416	755	2,171
Veterans Services	-	-	91	-	211	-	-	-	302	99	401
Mental Health	-	-	4,070	-	-	-	-	-	4,070	-	4,070
Special Transportation	-	-	393	-	-	-	-	4	397	603	1,000
Clerk Special Revenue	-	-	-	-	14	25	-	1	40	239	279
Video Lottery	-	-	225	-	-	-	-	3	228	319	547
Surveyor	-	-	-	-	-	90	-	2	92	187	279
Taylor Grazing	-	-	4	-	-	-	-	-	4	41	45
Tourism	-	25	-	-	-	-	-	-	25	59	84
Comm College Education Center	-	-	-	-	-	-	-	-	-	129	129
Crook County School	-	135	315	-	-	-	-	-	450	-	450
Title III	-	-	98	-	-	-	-	5	103	552	655
Crooked River Watershed	-	-	-	-	-	-	104	-	104	-	104
Capital Reserve	-	-	23	-	-	-	-	110	133	10,749	10,882
Justice Center / Courthouse Capital Projects	-	-	16,000	-	-	-	-	300	16,300	40,133	56,433
Belknap Museum Capital Project	-	-	-	-	-	-	-	790	790	-	790
Debt Service	553	-	-	-	-	-	-	-	553	22	575
Fairgrounds	-	180	2,422	-	325	3	149	252	3,330	256	3,586
Landfill	-	-	-	-	-	2,125	125	175	2,425	4,405	6,830
Weed Control	-	-	-	-	30	180	-	1	211	232	443
Airport	-	-	657	-	-	-	429	2,510	3,596	110	3,706
Facilities	-	-	180	1,831	-	-	10	5	2,026	532	2,558
<b>Total</b>	<b>\$ 11,044</b>	<b>\$ 3,043</b>	<b>\$ 43,179</b>	<b>\$ 5,604</b>	<b>\$ 2,806</b>	<b>\$ 7,744</b>	<b>\$ 1,459</b>	<b>\$ 4,521</b>	<b>\$ 79,400</b>	<b>\$ 97,697</b>	<b>\$ 177,097</b>

*Numbers shown in thousands*

## Fiscal Year 2023 Budget by Funds – Requirements

Fund	<i>Personnel</i>	<i>Materials and Services</i>	<i>Capital Outlay</i>	<i>Debt Service</i>	<i>Special Payments</i>	<i>Transfers</i>	<i>Total Appropriations</i>	<i>Contingency</i>	<i>Reserved for Future Expenditure</i>	<i>Total Other Requirements</i>	<i>Total Requirements</i>
	Operating			Non-Operating			Other Requirements				
General	\$ 5,715	\$ 3,858	\$ 182	\$ -	\$ 1,446	\$ 2,192	\$ 13,393	\$ 6,489	\$ -	\$ 6,489	\$ 19,881
Road	1,833	3,187	5,112	-	-	-	10,132	1,000	13,719	14,719	24,851
Sheriff's Office	7,653	4,314	1,288	-	-	-	13,256	1,857	-	1,857	15,112
Community Development	3,198	1,335	114	-	-	-	4,647	1,972	8,868	10,841	15,487
Health Services	2,353	1,359	-	-	-	-	3,711	2,035	-	2,035	5,747
Library	753	722	-	-	-	-	1,474	697	-	697	2,171
Veterans Services	204	125	-	-	-	-	329	72	-	72	401
Mental Health	-	4,070	-	-	-	-	4,070	-	-	-	4,070
Special Transportation	-	402	-	-	-	-	402	598	-	598	1,000
Clerk Special Revenue	10	124	145	-	-	-	279	-	-	-	279
Video Lottery	-	150	-	-	-	75	225	322	-	322	547
Surveyor	-	107	-	-	-	-	107	172	-	172	279
Taylor Grazing	-	45	-	-	-	-	45	-	-	-	45
Tourism	-	25	-	-	-	-	25	59	-	59	84
Comm College Education Center	-	129	-	-	-	-	129	-	-	-	129
Crook County School	-	-	-	-	450	-	450	-	-	-	450
Title III	-	655	-	-	-	-	655	-	-	-	655
Crooked River Watershed	104	-	-	-	-	-	104	-	-	-	104
Capital Reserve	-	-	2,500	-	-	-	2,500	8,382	-	8,382	10,882
Justice Center / Courthouse Capital Projects	135	2,523	44,457	-	-	-	47,115	9,318	-	9,318	56,433
Belknap Museum Capital Project	25	50	715	-	-	-	790	-	-	-	790
Debt Service	-	-	-	575	-	-	575	-	-	-	575
Fairgrounds	344	504	2,528	-	-	-	3,376	210	-	210	3,586
Landfill	902	1,104	370	-	-	-	2,376	235	4,219	4,454	6,830
Weed Control	139	108	-	-	-	-	248	196	-	196	443
Airport	-	418	555	913	-	-	1,886	1,820	-	1,820	3,706
Facilities	474	1,215	330	181	-	-	2,200	359	-	359	2,558
<b>Total</b>	<b>\$23,842</b>	<b>\$26,527</b>	<b>\$58,296</b>	<b>\$ 1,669</b>	<b>\$ 1,896</b>	<b>\$ 2,267</b>	<b>\$ 114,497</b>	<b>\$35,793</b>	<b>\$26,807</b>	<b>\$62,600</b>	<b>\$ 177,097</b>

*Numbers shown in thousands*

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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, Finance/Treasurer, GIS, Human Resources, Information Technology, Juvenile, Legal, Natural Resources, Non-Departmental, and Victims Assistance.

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 a second installment of the American Rescue Plan Act (ARPA) funds, as well as other federal, state, and local grants to offset the governmental services provided by the General Fund.

County Court, Finance, GIS, Human Resources, Information Technology, and Legal are the General Fund's internal service departments. The expenses generated by the services and activities these departments provide county-wide services 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. 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 contingency for fiscal year 2023 is nearly \$6.5 million. This includes an estimated \$1.75 million in carryover ARPA funds for information technology and Justice Center administrative costs, for a net available carryover for operations of approximately \$4.7 million.

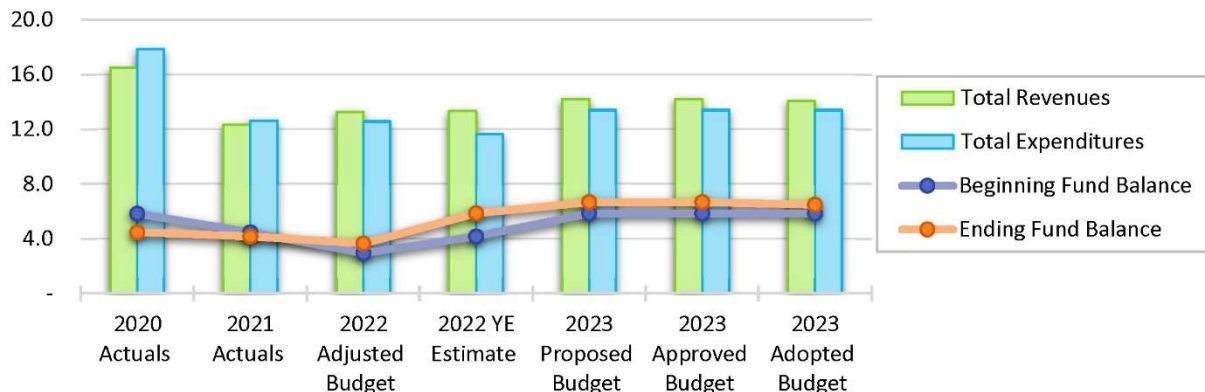
The minimum desired carryover, per fiscal policy, is approximately \$2.7 million, consisting of \$1.2 million allowance for property taxes collected beginning in November, and \$1.5 million of federal payment in lieu of taxes (PILT), generally not received until June.

## BUDGET

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 5,830,709	\$ 4,464,206	\$ 2,936,500	\$ 4,148,000	\$ 5,837,700	\$ 5,837,700	\$ 5,837,700
<b>Revenue</b>							
Taxes	9,328,118	4,413,953	4,595,450	4,598,000	3,533,000	3,533,000	3,533,000
Intergovernmental	2,502,382	4,202,054	4,692,800	4,741,000	6,184,900	6,184,900	6,184,900
Internal Service	-	2,908,459	3,504,400	3,463,000	3,949,600	3,949,600	3,773,300
Transfers and Interfund	1,099,069	58	-	-	-	-	-
Licenses, Permits & Fees	3,170,956	508,061	422,000	456,000	404,900	404,900	404,900
Charges for Services	285,572	147,427	32,500	28,000	96,900	96,900	96,900
Miscellaneous	105,810	120,340	30,500	33,000	50,500	50,500	50,500
<b>Total Revenue</b>	<b>16,491,907</b>	<b>12,300,352</b>	<b>13,277,650</b>	<b>13,319,000</b>	<b>14,219,800</b>	<b>14,219,800</b>	<b>14,043,500</b>
<b>Total Resources</b>	<b>\$22,322,616</b>	<b>\$16,764,558</b>	<b>\$16,214,150</b>	<b>\$17,467,000</b>	<b>\$20,057,500</b>	<b>\$20,057,500</b>	<b>\$19,881,200</b>

<b>Expenditures</b>							
Assessor's Office	\$ 657,146	\$ 1,056,472	\$ 1,149,000	\$ 1,119,000	\$ 1,131,800	\$ 1,131,800	\$ 1,131,800
County Clerk	295,971	471,999	511,800	478,000	583,500	583,500	582,500
County Court	474,124	616,110	742,200	733,000	741,700	741,700	741,700
District Attorney	920,109	1,234,407	1,404,400	1,305,000	1,731,600	1,731,600	1,731,600
Victims Assistance	207,822	278,671	342,900	338,000	360,100	360,100	360,100
Finance	665,777	874,458	1,156,800	1,058,000	1,187,600	1,187,600	1,187,600
GIS	151,236	178,001	198,378	183,000	248,800	248,800	248,800
Human Resources	285,858	362,093	579,400	480,000	761,600	761,600	761,600
Information Technology	638,983	1,075,440	888,500	823,000	1,094,800	1,094,800	1,094,800
Juvenile	814,613	858,423	1,020,500	891,000	1,125,100	1,125,100	1,125,100
Legal Counsel	448,286	449,840	499,000	471,000	508,500	508,500	508,500
Natural Resources	47,626	51,826	56,211	55,000	55,800	55,800	55,800
Non-Departmental	2,264,401	5,108,757	4,024,779	3,695,300	3,862,700	3,862,700	3,862,700
Departments Moved out of General Fund	9,986,466	-	-	-	-	-	-
Contingency	-	-	3,640,282	-	6,663,900	6,663,900	6,488,600
<b>Total Expenditures</b>	<b>\$17,858,418</b>	<b>\$12,616,497</b>	<b>\$16,214,150</b>	<b>\$11,629,300</b>	<b>\$20,057,500</b>	<b>\$20,057,500</b>	<b>\$19,881,200</b>

### GENERAL FUND Revenues and Expenditures *in millions*



## Assessor's Office

### 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 main source of funding for the Assessor's office comes directly from the county's General Fund (roughly 79%), with additional funding from the CAFFA grant (20%) and other revenue sources (1%). As county resources apportioned to the Assessor's Office increase or decrease, state grant funds adjust proportionately. Anticipated revenue for fiscal year 2023 is \$185,000. Approximately \$5,000 of this is revenue from Mobile Home fee transfers and other miscellaneous areas and \$180,000 estimated from the state CAFFA Grant.

## APPROPRIATIONS

The primary expenditure for the Assessor’s Office is personnel costs at \$767,200 (68%). Personnel costs have risen this year due to 2% COLA, step increases, and a 2% increase to County-wide 401k contributions, and one member from the appraisal staff transitioning to a new position (Senior Appraiser) in 2022.

Materials and Services budget at \$364,600 (32%) is an increase of 9.6% over prior year. The increase is due to an increase in the allocation of liability insurance costs, increase in repairs and maintenance in case of vehicle issues plus cover the deductible cost of perhaps two vehicles, fuel costs and internal service charges.

The proposed budget includes education requirements for the appraisal staff lacking in education and experience and the need for continuing education to meet Oregon Registered Appraiser requirements. Our appraisal staff ranges from a lead appraiser having four years, another Appraiser Senior with over 3 years’ experience and an Appraiser II being promoted this season to an Appraiser Senior. Our Chief Appraiser has twenty years’ experience in the office as well as our Chief Deputy who has 20 years’ experience in the office. Our front staff Technicians also will attend Tech meetings and participate in a few education courses.

## CHANGES FROM PRIOR YEAR

**Software costs.** This fiscal year, we completed our conversion payments with Helion and have converted to an annual service fee. We canceled two contracts that we held for support of our prior CAMA system (Computer Assisted Mass Appraisal).

**Liability insurance.** As noted above, the county-wide premium has been allocated throughout the organization which is a change over prior years.

## CHALLENGES

**Staffing.** The training of personnel and lack of adequate staffing in the appraisal section has often inhibited the ability to re-establish a timely reappraisal cycle. Per statute, we are required to value each property at 100% of its real market value as of January 1 of each year. My goal is to move beyond inadequate staffing & entry level training and help establish long term, fully equipped employees. The ‘17 Appraisal Methods Manual states “Proper administration requires that the assessor maintain a sufficient number of skilled staff to conduct the necessary functions of the assessor’s office.” The Assessor’s Office has experienced turnover rates many times over. Three staff members are within four years of county employment. We lost a 4 years plus staff member due to that person finding a higher paid position working for another local government.

**Vendor/Software Changes.** We are nearing the end of our Helion software conversion but have yet to have a year without changes in this area. We have been busy trying to get all the transfers completed. Staying current with new technology is a challenge and has been much needed for us. We welcome “the new” and look forward to the adjustment of growth. One other area this year affecting us will be: starting the use of the Mobile Assessor software; with implementation planned after the tax roll is certified in late summer/early fall.

Other general factors that affect assessment functions:

- Economic conditions
- Increase in new construction in response to affordable housing
- Legislative changes
- Changes in CAFFA grant-which continues to decrease each year or remain relatively flatlined
- County funding capacity

## OPPORTUNITIES

The Assessor’s Office continues to use technology to control costs, improve public access to information, and automate processes.

- Use of the Mobile Assessor software: will help remove the immediate need for another staff Appraiser at 1 FTE. We predict this to help us over the next 5-6 years if not more, from that need.
- Assist our local EDCO group in hosting/participating in a one-day event to educate staff and County leaders in all things Enterprise Zone. This has been postponed due to the Pandemic, so we shall see if there’s traction to accomplish this goal during fiscal year 2023.
- Continue education courses on farm deferral through the help of AmeriTitle and offer this opportunity as a public included invite when possible. Again, these opportunities were cancelled during the pandemic and hopefully these can be rescheduled.
- Explore the new web-page features/ possibilities to offer seasonal help/education for the public in the area of assessment and taxation -basically using technology to help our staff and assist the public.

## SUCSESSES/HIGHLIGHTS

- Successful fiscal year 2022 tax roll certification.
- County-wide 6% increase in taxable assessed value to the fiscal year 2022 tax roll.
- Over 150 owner-requested value reviews during the time tax statements went out.
- Completed the annual tax roll totaling \$4,544,574,618 in real market value and \$2,653,128,811 in taxable assessed value.
- Completed the 2021 CAFFA Grant with a certified estimate receiving amount of \$277,898 (up \$15,000 from last year at \$262,897) to help offset the funding of the property tax program in Crook County by approximately 20% for our office.
- Completing a major software conversion to our Computer Assisted Mass Appraisal (CAMA) software system. This should ‘set us’ for the next 15-20 years or longer.
- 2,659 recordings worked during 2021, an 11.7% increase over last year at 2,380 recordings. The 1<sup>st</sup> two months of 2022 are 10.8% over the recording amounts from the 1<sup>st</sup> two months of 2021.

## PERFORMANCE MEASURES

### Cost per Account compared to other Eastern Oregon Counties

	Total Accts	Cost Per Acct
Crook County	17,420	\$52.22
6-County Average	16,260	\$72.46

### Accounts Managed per FTE Compared to other Oregon Counties

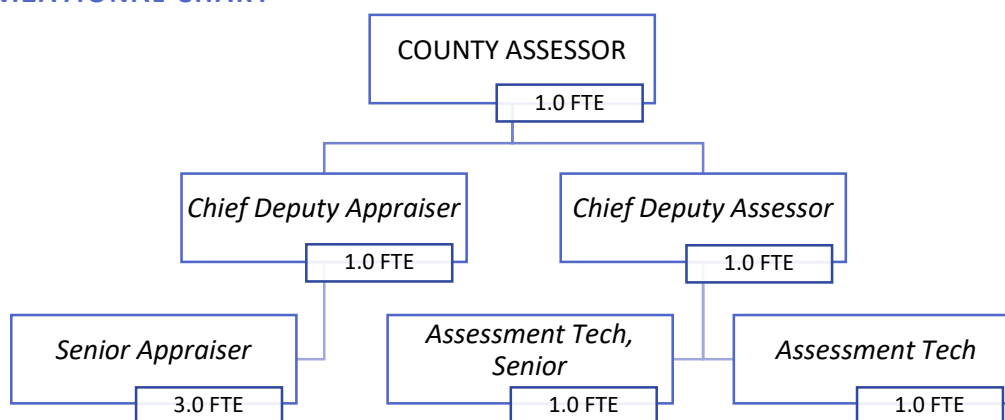
	Total Accts	Total FTE	Accts Per FTE
Crook County	17,420	8.00	2,178
5-County Average	16,260	7.67	1,878



**PERSONNEL**

Position	2020 Actuals	2021 Actuals	2022 Adj Budget	2023 Proposed	2023 Approved	2023 Adopted
County 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
Chief Deputy Assessor	1.00	1.00	1.00	1.00	1.00	1.00
Appraisers II, III	3.00	3.00	3.00	3.00	3.00	3.00
Assessment Techs	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**

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Expenditures</b>							
Personnel	621,589	675,507	702,700	696,000	767,200	767,200	767,200
Materials & Services	35,557	275,965	336,300	313,000	364,600	364,600	364,600
Capital Outlay	-	105,000	110,000	110,000	-	-	-
Assessor's Office	657,146	1,056,472	1,149,000	1,119,000	1,131,800	1,131,800	1,131,800

## 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

The primary revenue source for the Clerk's Office are recording fees. Total revenue generated by the Clerk's Department is anticipated to be \$331,700, which will provide roughly 57% of the department's \$583,500 budgetary needs.

The County Clerk also administers three reserve accounts (see Clerk's Special Revenue Fund) with a total budget of \$278,900.

### APPROPRIATIONS

The total Clerk's budget of \$582,500 proposed for FY 2023 is divided between personnel costs (\$308,200, 53%) and materials & services (\$274,300, 47%). Election supplies and services make up the largest portion of budgeted materials costs.

### CHANGES FROM LAST YEAR

**Elections.** The passing of several bills in the 2021 Legislative Session has changed several of the election laws and process. One of the changes is that ballots that are returned via the USPS are now accepted based on Postmark. They must be Postmarked on or before election day and received by the Clerk's Office within 7 days of the election. This has changed many of the statutory deadlines and several of the processes within the office. With this change, our entire supply of ballot return envelopes and secrecy sleeves had to be destroyed and new envelopes designed, printed and ordered.

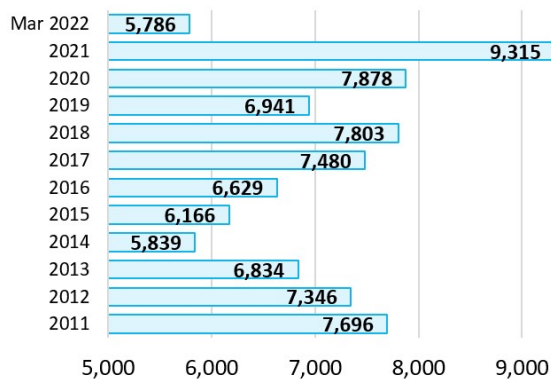
Registered voters are expected to increase at a similar rate as the County population does. As of March 31, 2022, there are 20,122 registered voters in Crook County.

### REGISTERED VOTERS



**Recording.** Property sales and refinances remain strong. Interest rates were reasonably low, and values continued to rise, which kept the real estate sales going strong. With increased recording numbers, additional staff time was required to record and process each document. It is expected to continue to increase as we are beginning to see foreclosure documents recording. There had been a moratorium on foreclosure through the pandemic, but that has been lifted.

### RECORDED DOCUMENTS



### CHALLENGES

**Elections.** Changes in the election laws and process will have an impact on office staff and possible additional expenses with additional audits required for election and the postmark change. There is still discussion on potential proposed legislation that could significantly change our election process statewide with Ranked Choice Voting. This will not impact fiscal year 2023 but could in fiscal year 2024.

Oregon County Clerks will be presented with additional costs as a new Voter Registration

System, however the dates and costs have yet to be determined. Additional staff time is required to test this system as it is being developed.

**Record Storage Space Limited.** The records kept in the Crook County Clerk’s Office continue to grow each year, space is very limited and almost at capacity. Election material and ballot storage is our current challenge, with the increasing number of registered voters, on-site storage is very limited. Most election material must be kept for a minimum of 2 years, averaging approximately 25 boxes per election. Having a minimum of 3 elections every 2-year period creates a total of at least 75 boxes to keep at one time.

### SUCSESSES/HIGHLIGHTS

This last fiscal year, Cheryl Seely, Crook County Clerk, has served on the executive board for the Oregon Association of County Clerks. In August of 2022, she will be nominated to serve as the Vice-President. With this much honored role, she will be attending some additional meetings and conferences throughout this upcoming fiscal year and next. In fiscal year 2023-2024, she will be nominated to serve as President of the Oregon Association of County Clerks.

We were very fortunate that the election redistricting process did not impact Crook County in the way it was originally projected. Our staff time was very minimal through the redistricting process.

The Clerk’s Office continues to successfully conduct elections very accurately and efficiently while having transparency with our citizens. The use of streaming thru YouTube helped in allowing voters to view the election process due to limited space in the Clerk’s Office, we will continue to provide this service.

The volume of inquiries as to the election process, security and accuracy will continue especially going into the fall with the November General Election. Our staff works diligently to communicate our processes and build trust amongst our citizens.

## PERFORMANCE MEASURES

Appropriate measures are currently in development and will be incorporated in the future.

## PERSONNEL

Personnel has been a concern for our small office the past year. A recent change with the part-time employee becoming a full-time employee will alleviate some of the increased workload and allow our staff to be able to assist customers timely and effectively.

### County Clerk - General Fund

Position	2020 Actuals	2021 Actuals	2022 Adj Budget	2023 Proposed	2023 Approved	2023 Adopted
County Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Records Clerks *	2.00	2.00	2.50	2.82	2.82	2.82
Temporary Help	0.10	0.10	0.10	0.10	0.10	0.10
<b>Total</b>	<b>3.10</b>	<b>3.10</b>	<b>3.60</b>	<b>3.92</b>	<b>3.92</b>	<b>3.92</b>

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

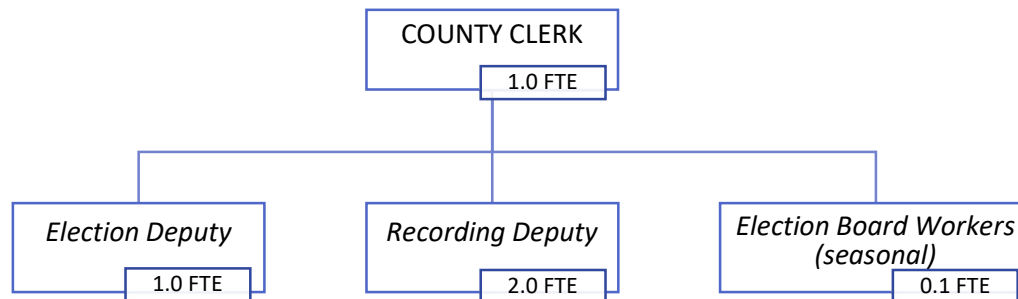
### County Clerk - Special Revenue

Position	2020 Actuals	2021 Actuals	2022 Adj Budget	2023 Proposed	2023 Approved	2023 Adopted
Records Clerks *	-	-	-	0.18	0.18	0.18
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</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>3.10</b>	<b>3.60</b>	<b>4.10</b>	<b>4.10</b>	<b>4.10</b>
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## ORGANIZATIONAL CHART



## BUDGET

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Expenditures</b>							
Personnel	237,913	261,580	288,800	270,000	308,200	308,200	308,200
Materials & Services	58,058	210,419	223,000	208,000	275,300	275,300	274,300
County Clerk	<b>295,971</b>	<b>471,999</b>	<b>511,800</b>	<b>478,000</b>	<b>583,500</b>	<b>583,500</b>	<b>582,500</b>

## 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

The Crook County Court consists of three elected officials – the County Judge and two County Commissioners. The judge functions as the day-to-day administrator of the County as well as the chair of the County Court. The commissioners are paid part-time and, acting as the Court, set policy for the County and represent the County in various forums.

The County Court has no judicial authority. As with eight other Oregon counties, the Crook County Court is used as an administrative structure wherein decisions are made regarding the fiscal operations of the County as well as the programs, land use decisions, and other matters that are brought before the Court.

The Court oversees personnel administration for approximately 200 employees within the County and supervises the operation of 25 separate departments. Some departments are headed by elected rather than appointed officials. Those departments include the offices of assessor, clerk, district attorney, and sheriff. Additionally, an elected surveyor oversees County surveying functions, although the position is not an employee of the County (i.e., contractual services) and the treasurer position which oversees statutory defined responsibilities of the County. All departments, including those overseen by elected officials require the consent of the Court when hiring new employees and budget appropriation authority.

### REVENUE

Administration recovers approximately 94% of its costs from all County operations and outside supported entities.

### APPROPRIATIONS

Personnel costs are budgeted at \$401,700 (54%) and materials and services \$340,000 (46%). Included in materials and services are County dues for Association of Oregon Counties and other such entities previously paid out of the previously titled non-departmental operation. An increase in travel is proposed as the Court anticipates increased travel to Salem and Washington DC to directly communicate to legislators regarding issues and funding related to the County. Additionally, increased funding for consulting work, similar to spending in fiscal year 2022 is proposed to assist the County with issues throughout the organization.

### CHALLENGES

#### **Employee recruiting and retention**

Crook County, like other local governments and private sector employers are challenged to recruit and retain employees.

#### **Facilities**

Crook County has been growing rapidly with the influx of data centers, solar projects and residential construction. The County requires additional facility space to accommodate the growth of County operations.

#### **Vehicle replacement**

The County has been challenged to fund replacement of the Sheriff's fleet on a timely basis.

#### **Organization capacity**

As the organization emerges from restrictions imposed during the pandemic, including construction of the voter-approved Justice

Center, opening of the Fairgrounds and capital projects at the Fairgrounds, Airport, and Roads, increased Court activity, and major studies in Community Development (Transportation System Plan, and a fee and funding evaluation) and Facilities (space needs and facilities assessment), the organization's capacity will be challenged.

#### **COVID 19 impacts**

Reduction in revenue from transient room tax, State funding, and the direct impact to the fairground's operations and events, as well as loss of tourism to our area are the sources of greatest concern to the County Court.

#### **OPPORTUNITIES**

##### **American Rescue Plan Act (ARPA) funding**

The County will receive a total of \$6.2 million in ARPA funds. This funding will allow the County to fully update the Sheriff's fleet (\$1.5 million), address immediate facility needs and study future space and facility requirements (\$500,000), invest in information technology (\$1.5 million), participate in a joint street improvement project with the City (\$500,000), recover project management and internal administration, finance and legal costs to secure funding and oversee the Justice Center project (\$1.0 million), address compensation issues (\$1.0 million) and fund outside agencies (\$200,000).

##### **State funding Fairgrounds**

The County was awarded a \$2.0 million capital grant for the Fairgrounds. Additionally, \$278,000 was awarded for a Fairgrounds facility.

##### **Data Center PILOT**

The completion of additional data center buildings will bring increased payment in lieu of taxes payments to the County (\$350,000 in fiscal year 2023 and \$750,000 in fiscal year 2024). These payments will continue until the properties are added to the tax rolls in fiscal year 2037.

#### **SUCCESES**

##### **Voter approval for the Justice Center and Courthouse renovation**

Crook County voters approved a general obligation bond to fund a significant portion of the costs of the Justice Center and Courthouse renovation.

##### **Staffing**

Several new directors were hired during the past fiscal year; Community Development, Health, Finance, Facilities and the District Attorney.

##### **Compensation**

The County Court was able to approve an increase to the COLA and 401k contributions during fiscal year 2022. Additionally, the Court was able to provide a one-time pay adjustment to County employees during fiscal year 2022 to address impacts resulting from inflation. The Court has approved a COLA on July 1, 2022 of 2.0% and increase to the 401k to 10% January 1, 2023. The Court is evaluating its capacity to increase the COLA on July 1, 2022.

#### **CHANGES FROM PREVIOUS YEAR**

Dues and other registration fees that the County Court decides to join is budgeted in the Court's budget.

#### **PERFORMANCE MEASURES**

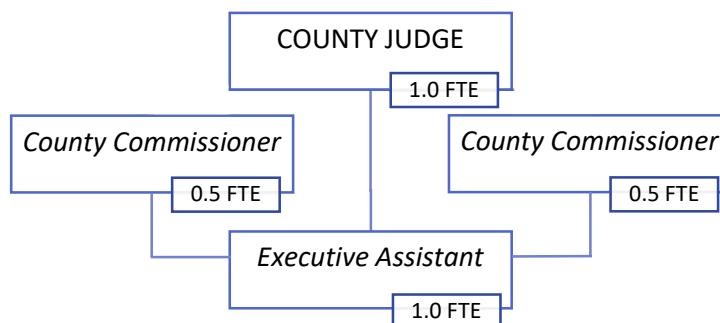
Appropriate measures are in development and will be incorporated in the future.

## PERSONNEL

Three elected officials (one full-time judge and two part-time commissioners) and an executive assistant.

Position	2020 Actuals	2021 Actuals	2022 Adj Budget	2023 Proposed	2023 Approved	2023 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
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Senior Administrative Clerk	0.50	0.50	-	-	-	-
Facility Representative	0.30	0.30	-	-	-	-
<b>Total</b>	<b>3.80</b>	<b>3.80</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

## ORGANIZATIONAL CHART



## BUDGET

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Expenditures</b>							
Personnel	411,555	411,801	383,700	383,000	401,700	401,700	401,700
Materials & Services	62,569	204,309	358,500	350,000	340,000	340,000	340,000
<b>County Court</b>	<b>474,124</b>	<b>616,110</b>	<b>742,200</b>	<b>733,000</b>	<b>741,700</b>	<b>741,700</b>	<b>741,700</b>

## 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 VOCA and CAMI Grant funds

### REVENUE

The main source of revenue for the District Attorney's Office comes from the General Fund. Other 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 is \$2,091,700, an increase of \$344,400, nearly 20%. The primary cost drivers are COLA of 2%, an increase in the 401k contribution rate of 2%, step movements, the addition of a Deputy District Attorney position, budgeting part-time contract attorney services (\$70,000) and increased costs for training and Medical Examiner expenses. Other increased costs include an allocation of liability insurance to all departments (\$11,000 to the DA's office) and increased internal service costs due to increased staffing and budget.

As the Crook County population increases, it is anticipated we will continue to see the Medical Examiner costs increase. In addition, training expenses will increase as the District Attorney's Office has historically funded training for attorneys and staff through income received from Civil Forfeitures. The Central Oregon Drug Enforcement Team has transferred its civil forfeitures to Deschutes County District Attorney's Office due to the staffing shortage of attorneys.



## CHANGES FROM PREVIOUS YEAR

**Staffing.** Turnover of staff, who historically have left primarily to take jobs in Deschutes County, continues to create staffing issues for the District Attorney’s Office. In addition, this year the Chief Deputy District Attorney resigned, leaving the office short staffed, with only two Deputy District Attorneys. This critical staffing shortage created difficulties in court coverage and case assignments. This shortage highlights the need of the District Attorney’s Office to maintain sufficient staffing to provide court coverage and service levels even in the event of one or two attorneys resigning.

In particular, the recent staffing crisis highlights the need for additional felony qualified attorneys. With the current existing attorney staffing, only the elected District Attorney is able to handle major felony cases, such as child sex abuse, traffic fatalities, and major domestic violence cases. As a result of this critical shortage, the Department of Justice temporarily provided an attorney two days a week to help cover court. In addition, an additional attorney is anticipated, to create four Deputy District Attorney positions.

The District Attorney’s Office has also created a part time position for a high school or college student to work part time. This position allows the student an opportunity to gain valuable work experience and potentially school credit. In addition, it gives the District Attorney’s Office support staff additional assistance.

## CHALLENGES

**Workload.** The State of Oregon employs seven full-time public defenders to handle criminal cases of indigent defendants in Crook County. In addition, many other criminal cases are handled by privately retained defense attorneys. Currently, Deputy District Attorneys routinely work evening hours and weekends to maintain their caseloads. However, due to staffing shortages as well as the Court’s increased trial scheduling to work through a backlog of cases

created by the pandemic, the attorneys are often working 60–70-hour weeks. Attorneys are unable to keep up on the workload, which unfortunately has led to adverse results.

**Staff Retention.** Employees continue to accept lateral positions to Deschutes County. The accepted positions have increased salary opportunities for the attorneys. In addition, the current vacancy for a Deputy District Attorney remains unfilled, and without applicants.

**Space Needs.** The District Attorney’s Office does not have adequate space to meet staffing needs. The historical courthouse has been at maximum capacity for several years. Additionally, the District Attorney’s Office is currently separated into four different locations within the courthouse. Employees frequently leave and return to secure areas of the courthouse to make contact with other employees within the department.

The District Attorney’s Office is currently participating in the planning process for a new justice center that will provide adequate square footage for a growing office.

**Security.** Security for the District Attorney’s Office remains inadequate with limited courthouse security resources.

## OPPORTUNITIES

Crook County is one of the fastest growing counties in the state and country. With an increased population comes increased opportunities to serve our community to ensure public safety. The District Attorney’s Office will strive to maintain the same quality of service provided to ensure public safety and satisfaction with the criminal justice system.

Given that the District Attorney’s Office is small, attorneys have more opportunity to gain more experience than they likely would in a larger District Attorney’s Office. These opportunities remain important to highlight during recruitment.

## SUCCESSES/HIGHLIGHTS

The District Attorney’s Office has experienced several successes over the last year, including:

- Continued participation and support of drug court, mental health court and truancy court to provide increased treatment opportunities for repeat offenders. The goal is to reduce or eliminate future unlawful activity.
- Successfully prosecuted a number of complex child sexual abuse cases resulting in significant prison sentences for offenders.
- Consulted on legislation for a variety of criminal law issues.

- Fully implemented an online service to assist tracking cases and e-discovery.
- Enforced child support orders and assisted in job searches for parents needing assistance.
- Made numerous presentations to community organizations about role of district attorney’s office.
- Presented trainings to community organizations.

## PERFORMANCE MEASURES

Appropriate measures are in development and will be incorporated in the future.

## PERSONNEL

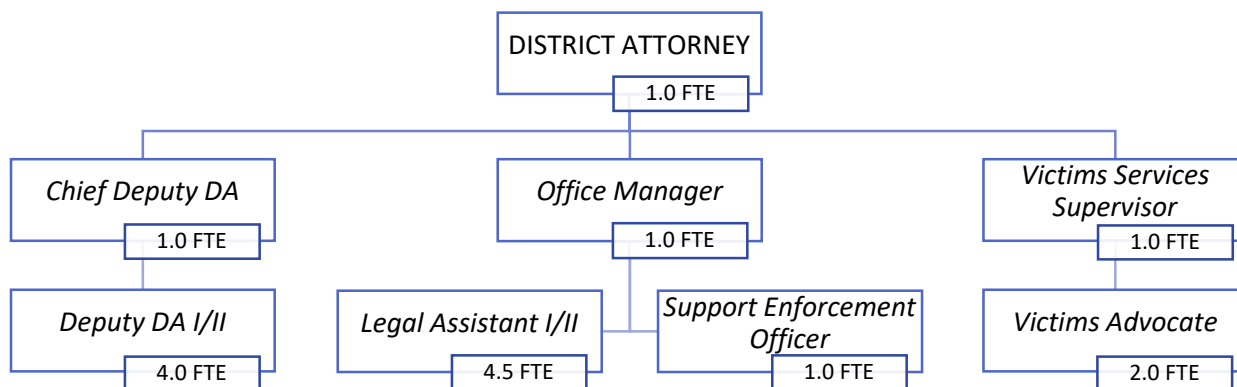
The District Attorney’s Office employs one Chief Deputy, three Deputy District Attorneys (with an additional Deputy District Attorney to be hired in fiscal year 2023), one Office Manager, one Victim

Advocate Director, two Victim Advocates, one Child Support Specialist, one Grand Jury Coordinator, and four Legal Assistants.

Position	2020 Actuals	2021 Actuals	2022 Adj Budget	2023 Proposed	2023 Approved	2023 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
Deputy District Attorneys I, II, Senior	3.00	3.00	3.00	4.00	4.00	4.00
Office Manager	1.00	1.00	1.00	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	3.50	4.50	4.50	4.50
Administrative Clerk	1.00	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
<b>Total</b>	<b>13.75</b>	<b>13.75</b>	<b>13.75</b>	<b>14.75</b>	<b>14.75</b>	<b>14.75</b>

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

### ORGANIZATIONAL CHART



### BUDGET

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Expenditures</b>							
Personnel	835,534	868,847	988,000	893,000	1,175,200	1,175,200	1,175,200
Materials & Services	84,575	365,560	416,400	412,000	556,400	556,400	556,400
Capital Outlay	-	-	-	-	-	-	-
District Attorney	920,109	1,234,407	1,404,400	1,305,000	1,731,600	1,731,600	1,731,600

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Expenditures</b>							
Victims Assistance	207,822	278,671	342,900	338,000	360,100	360,100	360,100
Personnel	205,628	219,457	223,900	230,000	237,000	237,000	237,000
Materials & Services	2,194	59,214	119,000	108,000	123,100	123,100	123,100
Victims Assistance	207,822	278,671	342,900	338,000	360,100	360,100	360,100

## 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 due to all taxing districts upon which taxes are levied
- Works with vendors and processes payments for all County departments
- 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 for all County departments
- 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 as required
- 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.

### APPROPRIATIONS

Personnel represents a large portion of expenses. Materials and Services costs include software maintenance fees, printing/postage for property tax mailings and contracted services.

### CHALLENGES

**Forecasting.** The COVID-19 pandemic has continued to impact current and budgeted forecasts.

**Tax collection.** The department continues work on implementation of new tax collection software as support for current products are no longer available.

**Software.** The current accounting software is outdated and has reporting, internal control, and utilization limitations. A new accounting software system is included in the 5-year plan for the Finance Department.

### OPPORTUNITIES

The finance team is fully staffed with three new hires during fiscal year 2022. As the new staff learn the organization, supported by the tenured finance staff and others throughout the organization the finance team will be increasingly valuable to the organization.

### SUCSESSES

**New Fund Structure.** The new fund structure has provided better transparency and improved decision making.

**Cost Recovery.** The cost recovery structure and internal service fees allow for more accountability and visibility into the true cost of a department.

**Staffing.** The Crook County Finance Department is fully staffed with an experienced, versatile, and competent team.

**CHANGES FROM PREVIOUS YEAR**

Finance and Human Resources consolidated a human resource specialist and payroll position into a single position, resulting in a reduction of one full time equivalent position.

**PERFORMANCE MEASURES**

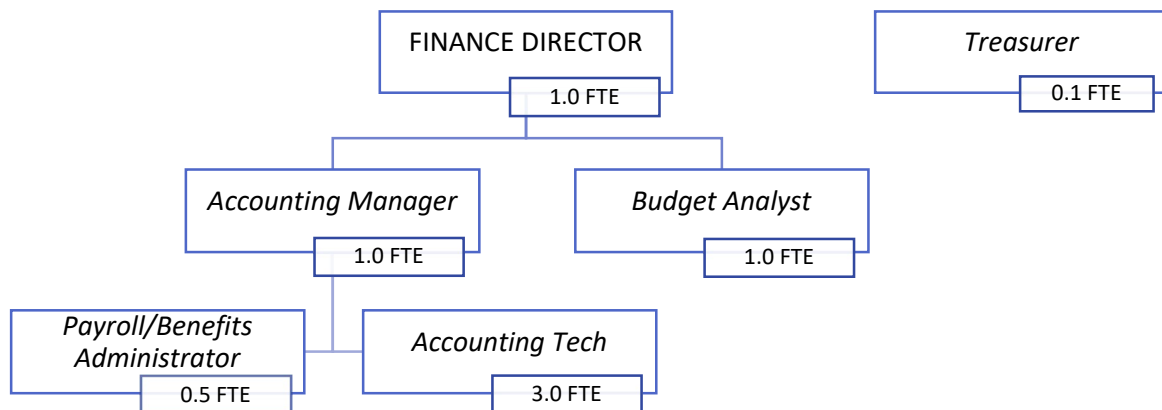
Appropriate measures are in development and will be incorporated in the future.

**PERSONNEL**

Position	2020 Actuals	2021 Actuals	2022 Adj Budget	2023 Proposed	2023 Approved	2023 Adopted
Finance Director	0.75	0.75	1.00	1.00	1.00	1.00
Treasurer	0.25	0.25	0.10	0.10	0.10	0.10
Accounting Manager	-	1.00	1.00	1.00	1.00	1.00
Budget Analyst	-	-	0.40	1.00	1.00	1.00
Payroll/Benefits Administrator *	-	-	-	0.50	0.50	0.50
Payroll Accountant *	1.00	1.00	1.00	-	-	-
Accounting Technicians	3.00	3.00	3.00	3.00	3.00	3.00
Senior Accountant	1.00	1.00	0.60	-	-	-
Extra Help	0.50	0.40	0.30	-	-	-
<b>Total</b>	<b>6.50</b>	<b>7.40</b>	<b>7.40</b>	<b>6.60</b>	<b>6.60</b>	<b>6.60</b>

\* Position restructured to include Benefits Administrator, 0.5 FTE is budgeted in HR started FY23

**ORGANIZATIONAL CHART**



**BUDGET**

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Expenditures</b>							
Personnel	567,934	546,376	754,800	645,000	745,700	745,700	745,700
Materials & Services	97,843	328,082	402,000	413,000	441,900	441,900	441,900
Capital Outlay	-	-	-	-	-	-	-
<b>Finance</b>	<b>665,777</b>	<b>874,458</b>	<b>1,156,800</b>	<b>1,058,000</b>	<b>1,187,600</b>	<b>1,187,600</b>	<b>1,187,600</b>

## Geographical Information Systems (GIS)

### MISSION

GIS 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

At its core, the GIS department is responsible for maintaining the GIS infrastructure that is utilized by its many users, as well as creating and providing data to be consumed through a variety of different applications.

We are also responsible for maintaining and providing vital layers used by our local 911 dispatchers and emergency personnel. In return we are able to receive grant funding to help cover the time spent by department personnel.

We heavily support multiple departments such as the Assessors and Community Development by converting their information into spatial data that they can then visualize in intuitive ways. This helps increase the users overall understanding of their project as well as makes their workflows more efficient. We provide these services at no cost to the departments.

As an authoritative source for most of the GIS information within Crook County, we coordinate with other County and State agencies in order to provide the most current information to their decision makers.

We do our best to foster economic development by providing a variety of data sets for free to citizens and businesses. Our philosophy is that getting data in the hands of people will empower their decision making, with the hopes of attracting their business to our County.

### REVENUE

The GIS Department receives intergovernmental revenue of an estimated \$70,500, 28% of the overall proposed budget. Additionally, another \$16,600 (7%) is projected for charges for services for external users. Internal users are charged internal service fees for GIS services provided based on demand for services.

### APPROPRIATIONS

The majority of the GIS expenditures covers the wages of the GIS Manager and Analyst. The next largest portion of our budget goes to covering the ESRI licenses that we pay for, but we are able to offset over half of this cost with help from the City of Prineville. The remaining budget is for trainings and day to day supplies. A new capital cost we will be taking on is the Eagleview oblique imagery. This cost will be shared across departments and partners and will assist in everything from emergency services to assessment.

### CHANGES FROM PREVIOUS YEAR

- This year we are exploring purchasing Eagleview's oblique imagery package. The majority of the cost will be covered by the County, but we will be able to offset a sizeable portion through the help of partners and grants.
- GIS has absorbed the responsibility of addressing for the County from Community Development. The internal service fee collected from the Community Development department includes this service.

### CHALLENGES

- Employee retention
- GIS licensing limitations

## OPPORTUNITIES

The allocation of ARPA funding to IT, a total of approximately \$1.5 million, will facilitate potential GIS investment to provide increased services, reduced support costs and a strong ROI to our user departments and external users. Potential opportunities include but are not limited to the following:

- Expanded footprint in Fire Department
- Expanded usage in law enforcement
- Expanded usage in facilities
- Integration and development of County permitting data
- Further support of community events

## SUCSESSES/HIGHLIGHTS

- Hired GIS Analyst
- Hosting COCC intern
- Support of Paddy Pint Run
- Creating external 3d model of Courthouse
- Absorption of Addressing responsibilities
- Collaborative approach to purchasing imagery
- Development of public fire emergency tool
- Development of new vector basemap to replace tiled basemap

## PERFORMANCE MEASURES

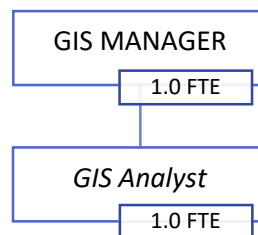
- Addresses created
- Map service downtime

## PERSONNEL

The GIS Department consists of 2 full time employees (FTE).

Position	2020 Actuals	2021 Actuals	2022 Adj Budget	2023 Proposed	2023 Approved	2023 Adopted
GIS Manager	1.00	1.00	1.00	1.00	1.00	1.00
GIS Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Total	2.00	2.00	2.00	2.00	2.00	2.00

## ORGANIZATIONAL CHART



## BUDGET

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Expenditures</b>							
Personnel	148,398	148,568	162,678	148,000	167,300	167,300	167,300
Materials & Services	2,838	29,433	35,700	35,000	49,100	49,100	49,100
Capital Outlay	-	-	-	-	32,400	32,400	32,400
GIS	151,236	178,001	198,378	183,000	248,800	248,800	248,800

# Human Resources

## 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, county departments, commissions, and to individual county employees.



## REVENUE

The department is funded through internal service charges to all operations of the County. The present allocation method is based on FTEs in the given organization units.

## APPROPRIATIONS

This budget includes organization leadership development and training initiatives to increase organization capacity, engagement, efficiency, and effectiveness. Additionally, with a significant number of vacancies and increased competition to recruit staff additional funding for recruiting efforts is programmed. Lastly, the County's human resource enterprise (ERP) system has significant limitations resulting in lost opportunities in recruiting, internal efficiencies, and reduced service to County employees. A modern system is programmed in the budget.

## CHANGES FROM PREVIOUS YEAR

Collaborating with the finance director, and with support from the incumbent accountant, we have consolidated a finance and HR position to perform payroll and benefits administration.

## CHALLENGES

Our central challenge moving forward will be include the development and implementation of stabilizing elements. Additional challenges we face include:

**Pandemic Issues.** COVID-19 has brought about unforeseen dilemmas and difficult choices. Most notable has been the reorganization of how County employees work. New policy put forth introduced flexibility into scheduling by incorporating flextime, split shift, and remote options.

**Staff Shortage.** HR has operated much of fiscal year 2022 down one team member. Staffing is full, albeit reduced by 0.5 FTE, as we enter fiscal year 2023.

## OPPORTUNITIES

Immediate areas of opportunity are as follows:

- Training and development
- Management and leadership development
- Skills training
- Compliance training (harassment, discrimination, Health Insurance Portability Accountability Act (HIPAA), etc.)
- Employee wellness program research suggests that every dollar spent on employee wellness returns \$2.71 of benefit, increases engagement, improves employees' levels of stress/emotional health, reduces turnover, and decreases healthcare premiums. Program highlights include:
  - *Physical health*
  - *Financial fitness*
  - *Emotional wellness*
  - *Reduction of chronic pain*
  - Nutrition

## SUCCESSES/HIGHLIGHTS

Recruiting efforts to secure highly skilled individuals for several critical positions, including but limited to the following:

- Community Development Director
- Finance Director
- Accounting Manager
- Budget Analyst
- Deputy District Attorney
- Facilities Director
- Veterans Service Officer

## PERFORMANCE MEASURES

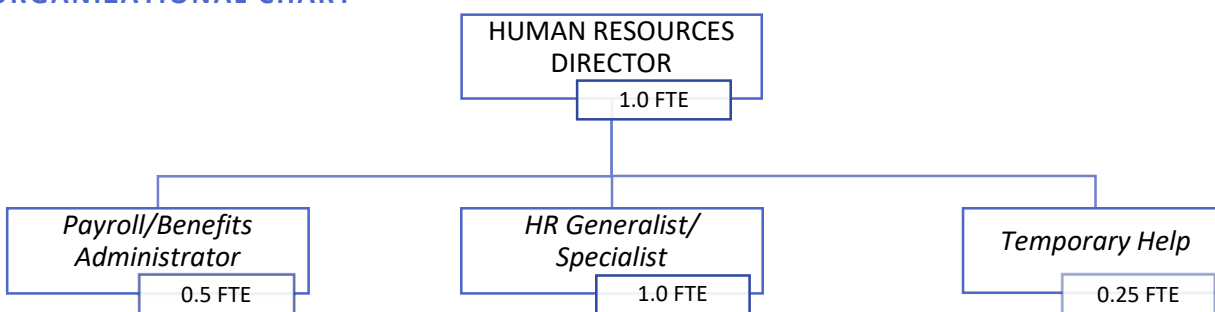
We will endeavor during fiscal year 2023 to implement performance measures for the HR operation specifically and HR related measures organization-wide to help us make improved management decisions as well as communicate our efficiency and effectiveness internally and externally. Among the performance measures to consider are days/weeks to fill various positions, employee retention/turnover rate, and cost of HR services per employee.

## PERSONNEL

Position	2020 Actuals	2021 Actuals	2022 Adj Budget	2023 Proposed	2023 Approved	2023 Adopted
Human Resources Director	1.00	1.00	1.00	1.00	1.00	1.00
Benefits Administrator *	1.00	1.00	1.00	-	-	-
Payroll/Benefits Administrator *	-	-	-	0.50	0.50	0.50
HR Generalist/Specialist	-	-	1.00	1.00	1.00	1.00
Temporary Help	-	-	-	0.25	0.25	0.25
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>2.75</b>	<b>2.75</b>	<b>2.75</b>

\* Position restructured to include Payroll, 0.5 FTE is budgeted in Finance started FY23

## ORGANIZATIONAL CHART



## BUDGET

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Expenditures</b>							
Personnel	243,216	236,536	314,700	230,000	293,900	293,900	293,900
Materials & Services	42,642	125,557	264,700	250,000	317,700	317,700	317,700
Capital Outlay	-	-	-	-	150,000	150,000	150,000
<b>Human Resources</b>	<b>285,858</b>	<b>362,093</b>	<b>579,400</b>	<b>480,000</b>	<b>761,600</b>	<b>761,600</b>	<b>761,600</b>

## 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.

### 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.

### REVENUE

IT recovers the majority of its costs through internal service charges to user departments. Fees for these services are calculated per computer device and per phone. Charges to departments' are increased throughout the organization as the credit received in fiscal year 2022 for ARPA funding is not repeated in fiscal year 2023. The framework for ARPA funding use for IT is \$1.5 million. This funding is targeted at modernizing the County's enterprise resource planning (ERP) systems; financial and human resources. Additionally, an IT strategic plan is under development which is anticipated to provide guidance for IT investment.

### APPROPRIATIONS

The total IT budget for 2021 is \$1,094,800. Personnel costs are slightly less than the prior year due to employee turnover. Materials and services are up approximately \$36,900, reflecting use of additional outside services. Subscription costs are increasing for many of the annual renewals, computer replacement costs are increasing as are the costs of other computer equipment. Some of this is due to scarcity of materials and rising fuel costs for all shipping involved. Scheduled replacement of desktop devices is programmed, approximately \$210,000,

similar with the current fiscal year. Education for IT staff and cyber security training for all county users is also included.

### CHANGES FROM PREVIOUS YEAR

ARPA funding is not used to offset scheduled replacement costs of devices or other hardware.

### CHALLENGES

Recruiting technology professionals presently is very challenging. We have contracted with IT service firms to help insure system operation and integrity in the absence of permanent staffing.

Network security is a big challenge. The IT department strives to create a reliable, modern, and secure network environment. What this looks like will need to be revisited regularly as technology changes so quickly.

Replacing computers on a 3-year schedule as we also secure the network through network policy and practice changes.

### OPPORTUNITIES

The allocation of ARPA funding provides the County a tremendous opportunity to modernize its infrastructure and ERP systems at a much-accelerated pace, providing immediate return on investment. Completing the strategic plan, with engagement of the senior management team, will help guide future IT investment.

### SUCCESSES/HIGHLIGHTS

- Increased network security by implementing Active Directory segmentation and complex passwords.
- Increased usage of 2-factor authentication and plan on increasing that piece of added security.
- Initiated the process of adding .gov as our email domain as a safety feature

- Completed our HIPPA audit and well underway on our CJIS audit.
- Moved the health department data to a HIPPA compliant device.
- The strategic plan is anticipated prior to June 30, 2022.

**PERFORMANCE MEASURES**

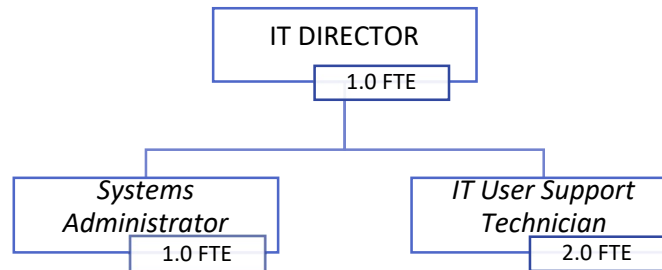
Helpdesk responsiveness

**PERSONNEL**

Four IT staff, including a director, systems administrator, and two support technicians are included in the proposed budget.

Position	2020 Actuals	2021 Actuals	2022 Adj Budget	2023 Proposed	2023 Approved	2023 Adopted
IT Director	1.00	1.00	1.00	1.00	1.00	1.00
Systems Administrator	-	-	1.00	1.00	1.00	1.00
IT User Support Technicians	2.00	2.00	2.00	2.00	2.00	2.00
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

**ORGANIZATIONAL CHART**



**BUDGET**

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Expenditures</b>							
Personnel	236,097	286,131	356,900	277,000	351,300	351,300	351,300
Materials & Services	402,886	734,310	531,600	546,000	743,500	743,500	743,500
Capital Outlay	-	54,999	-	-	-	-	-
Information Technology	638,983	1,075,440	888,500	823,000	1,094,800	1,094,800	1,094,800

## 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, probation supervision and detention (through NORCOR and Deschutes) for youth through age 17, (although jurisdiction can extend until age 21) referred by law enforcement, schools, or citizens because of criminal behavior.

In its “Level 7” program, 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 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 counselors (probation officers) and director 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 Crook County General Fund, with some funds coming from the Department of Education and Oregon Youth Authority.

### APPROPRIATIONS

Approximately 73% of the Juvenile Department budget is allocated to salaries and benefits and the remaining costs are allocated costs are allocated to detention, upkeep of the vehicles, medical for youth, administrative costs and office supplies. Personnel costs include overlap of three months of director level salary for transition to a new director.

### CHALLENGES

**Referrals.** Although referrals from LEA have decreased state-wide, referrals to our agency from the community and LEA have remained consistent. We continue to see marijuana citations regularly referred to our office with a slight increase this year. Referrals for assault and sexual offending behavior increased this last year. Our youth are more angry and appear hopeless... The staff are doing more home visits and longer meetings with their probationers. We are also dealing with several of our female clients who have been confirmed to be involved in human trafficking and are working with law enforcement

concerning those cases. Our recidivism rate remains steady and this is encouraging and says a lot for the supervision and counseling our workers are engaging in with Crook County youth. However, what is discouraging is the number of mental health youth we are involved with. They continue to be younger; have more needs that the county can provide; have more complex issues and behaviors; and are more at risk for harming themselves or others. There are not enough mental health beds around the state and so access is an issue when the youth is in need of residential care. They have experienced a great deal of trauma in their lives and exhibit serious mental health issues. We struggle to find resources to keep them safe, as well as the community safe. I believe we will be dealing with the effects of the pandemic and the isolation and lack of socialization it caused.

**Funding Cuts.** Because of the across the board cuts the state agencies are experiencing, there are potentially major changes in our ability to access correctional beds. The state did cut our residential and closed custody beds. Consequently, Crook County Juvenile lost access to 50 closed custody beds and an additional 143 beds available community placement.

**OPPORTUNITIES**

One huge opportunity in this community is the cooperation between agencies. Our Community Resource Team is still going strong and great recommendations and case plans come out of that group to better supervise referred youth.

**SUCSESSES/HIGHLIGHTS**

The recidivism rate for Crook County youth continues to improve each year and the department is doing good work in the supervision of the most serious level of referrals. We are now fully staffed and the new counselors hit the sidewalk running! They are attending training in April and August and I am working on getting someone to do the secure transport training. We just have such a great team – all working together.

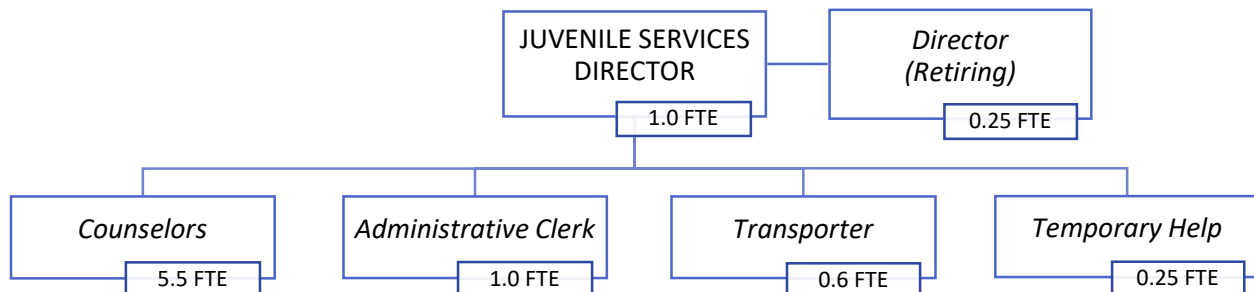
**PERFORMANCE MEASURES**

Appropriate measures are in development and will be incorporated in the future.

**PERSONNEL**

Position	2020 Actuals	2021 Actuals	2022 Adj Budget	2023 Proposed	2023 Approved	2023 Adopted
Juvenile Services Director	1.00	1.00	1.00	1.25	1.25	1.25
Juvenile Counselors	5.00	5.80	6.30	5.50	5.50	5.50
Juvenile Transporter	1.00	1.00	0.60	0.60	0.60	0.60
Administrative Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Temporary Help	-	-	0.35	0.35	0.35	0.35
<b>Total</b>	<b>8.00</b>	<b>8.80</b>	<b>9.25</b>	<b>8.70</b>	<b>8.70</b>	<b>8.70</b>

**ORGANIZATIONAL CHART**



**BUDGET**

	<b>2020 ACTUALS</b>	<b>2021 ACTUALS</b>	<b>2022 ADJ BUDGET</b>	<b>2022 YE ESTIMATE</b>	<b>2023 PROPOSED</b>	<b>2023 APPROVED</b>	<b>2023 ADOPTED</b>
<b>Expenditures</b>							
Personnel	672,400	640,698	735,600	657,000	824,000	824,000	824,000
Materials & Services	142,213	217,725	284,900	234,000	301,100	301,100	301,100
Juvenile	814,613	858,423	1,020,500	891,000	1,125,100	1,125,100	1,125,100

## Legal Counsel

### SUMMARY

The Office of Legal Counsel provides legal services to the County Court, county departments, commissions, and to individual county 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 and serves under the direction of 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.

Legal staffing consists of one Office Manager/Legal Assistant, one County Counsel, and one Assistant County Counsel.

### REVENUE

The department is funded through internal service charges to all operations of the County. The present allocation method is a percentage of departmental budgets (1.2%); personnel, materials and services and capital outlay (0.24%). This cost allocation methodology facilitates departments to engage County Counsel early, reducing the potential for litigation and additional legal costs.

### APPROPRIATIONS

Virtually all of the department's expenses (97.5% in the current 21/22 budget of \$440,000.00) reflect the compensation of the three department employees or internal service charges or the engagement of outside consulting counsel. Of the remaining amount, large expenses include ongoing commitments (leases for the copier, licensing expenses for the legal research database program), or office supplies.

### CHANGES FROM PREVIOUS YEAR

In order to maintain the highly motivated and skilled staff, the department's personnel expenses have increased to pay for additional compensation.

### CHALLENGES/OPPORTUNITIES

Due to both recent legislation, and pending lawsuit settlements, the County will need to manage a number of large monetary payments that are each conditioned upon various spending restrictions.

The American Rescue Plan Act (ARPA) funds are a representative example – while the amount of the funds is large, the funds must be spent in accordance with specific Treasury guidelines. Federal infrastructure stimulus and other such payments will doubtlessly be subject to their own specific limitations. Meanwhile, the class action lawsuit settlement for opioid manufacturers, distributors, and other entities which continues to wind its way through the resolution process, is expected to result in another large payment to the County. These funds would be limited to uses related to drug addiction, addiction recovery, and related expenses (specifically defined). The Legal Counsels' Office anticipates spending a large amount of time assisting the affected departments with navigating these limitations. Another large project which will require the devotion of a considerable amount of time and



resources is the development and construction of the new Justice Center complex. This building and its related components are expected to house a variety of public services, including the circuit court, public defender’s office, law enforcement, and District Attorney facilities. The complexity of the construction is expected to rival, if not exceed, the challenges presented in the construction of the County Jail facility.

**SUCSESSES/HIGHLIGHTS**

The department’s two biggest challenges last year were the expected retirement of its long-time Office Manager/Legal Assistant, and the implementation of a new file management software program (“Clio”) which will fundamentally change the manner in which projects are initiated, administered, managed, and closed. We hired a successor who has shown

the same professionalism, skill, and demeanor. The software program has likewise been successfully implemented, leading to greater efficiencies within the office.

**PERFORMANCE MEASURES**

The County has not adopted external performance measures. There are a few county legal departments throughout the state which have adopted time-tracking systems, so that their work can be billed on a time-increment system to the departments which engage their time in the same way that a private attorneys office bills individual clients. However, it is my understanding that such counties represent the minority, and that most Oregon counties find such time-tracking systems to be counterproductive.

**PERSONNEL**

Position	2020 Actuals	2021 Actuals	2022 Adj Budget	2023 Proposed	2023 Approved	2023 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**

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Expenditures</b>							
Personnel	301,119	343,039	384,200	379,000	398,300	398,300	398,300
Materials & Services	147,167	106,801	114,800	92,000	110,200	110,200	110,200
Legal Counsel	448,286	449,840	499,000	471,000	508,500	508,500	508,500

## Natural Resources



### SUMMARY

In 2017, Crook County adopted a Natural Resource Policy that sets 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. In June of 2018, the

County Court hired a coordinator to serve as the liaison between the County and the federal land management agencies. In November of 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.

### PERFORMANCE MEASURES

Appropriate measures are in development and will be incorporated in the future.

### PERSONNEL

Position	2020 Actuals	2021 Actuals	2022 Adj Budget	2023 Proposed	2023 Approved	2023 Adopted
Natural Resources Manager	0.50	0.50	0.50	0.50	0.50	0.50

### BUDGET

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Expenditures</b>							
Personnel	43,370	42,830	46,311	45,000	45,000	45,000	45,000
Materials & Services	4,256	8,996	9,900	10,000	10,800	10,800	10,800
Natural Resources	47,626	51,826	56,211	55,000	55,800	55,800	55,800

## Non-Departmental (Outside Agency and Transfers)

### SUMMARY

This department accounts for the funding of outside agencies and discretionary general fund transfers to County funds. General revenue that is not derived from departmental operations is accounted for in this department.

### REVENUE

General revenues of the County not derived from General Fund department operations are reported here. These revenue sources are available to fund General Fund departments and provide supplemental funding via transfers to the Health Services Fund, Veterans, and Fairgrounds Fund. Major sources include taxes (\$3.533 million); property taxes (\$2.33 million), in lieu of tax payments (\$1.03 million), transient room taxes (\$170,000); intergovernmental (\$5.5 million) including Federal PILT (payment in lieu taxes, \$1.5 million), ARPA (\$2.375 million), State allocation of ARPA (\$1.5 million) and state shared revenues (\$118,000), and licenses, permits & fees (\$50,000), miscellaneous (\$28,000) and interest income (\$50,000).

The ARPA related funds total \$6.2 million, \$2.325 million in fiscal year 2022 and \$3,875,000 in fiscal year 2023.

### APPROPRIATIONS

Materials and services of \$225,000 include funds for outside agencies; Soil & Water Conservation District (\$15,000), Crook County Foundation (\$5,000), City of Prineville for the Plaza maintenance, USDA – Animal Control (\$54,000), Mediation (\$20,000), Watershed (\$40,000), Crooked River Concept (\$45,000) and Humane Society of Ochochos (\$36,000). All amounts are similar to prior year actual or budgeted amounts.

Transfers out include pass-throughs to the City and Fire District of data center PILOT (\$746,100), and operating transfers to the Health Services Fund (\$731,000), Fairgrounds Fund (\$250,000) and Veterans Fund (\$210,600). The transfer to the Veterans Fund is increased to equalize funding to the Veterans consistent with statutory requirements. Future transfers to the Veterans Fund may be reduced slightly to maintain stable and consistent funding.

A schedule of ARPA revenue and spending is provided below. Transfers to the Sheriff's Office Fund (\$500,000 in fiscal year 2022 and \$1.0 million in fiscal year 2023), \$500,000 to the Facilities Fund and \$25,000 to the Museum in fiscal year 2022. Justice Center management costs of an estimated \$1.0 million are recovered during fiscal year 2022-2025. A one-time pay adjustment with an estimated cost of \$600,000 to property tax supported funds (\$407,900 transferred to other funds in fiscal year 2022) has been approved by the Court and will be paid in June, 2022. An additional \$375,000 is allocated toward an increase to the budgeted COLA of 2.0%. Funding for enterprise resource planning (ERP) software is included (budgeted in the Human Resources department), with a balance of \$1.35 million allocated for information technology through December 31, 2024.

Lastly, \$500,000 of a state ARPA award will be transferred to the City for a joint road project and \$200,000 is budgeted for the Irrigation District.

Much of 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**

	FY 2022	FY 2023	FY 2024+	Total
Federal revenue	\$2,325,000	\$2,375,000		\$4,700,000
State revenue		1,500,000		1,500,000
<b>Total</b>	<b>\$2,325,000</b>	<b>\$3,875,000</b>		<b>\$6,200,000</b>
<b>Spending</b>				
Sheriff – vehicles	\$ 500,000	\$1,000,000		\$1,500,000
Facilities	500,000			500,000
Information Technology		150,000	1,350,000	1,500,000
Justice Center management	300,000	300,000	400,000	1,000,000
Museum	25,000			25,000
Compensation - tax funds	600,000	375,000		975,000
City – joint road project		500,000		500,000
Irrigation District		200,000		200,000
<b>Total</b>	<b>\$1,925,000</b>	<b>\$2,525,000</b>	<b>\$1,750,000</b>	<b>\$6,200,000</b>

**CHANGES FROM PREVIOUS YEAR**

- Insurance previously expensed in non-departmental has been allocated to all County operations.
- Dues and registration fees have been moved to County Court (Administration)
- Miscellaneous operating supplies have been moved to approving departments.
- \$1.5 million in PILOT (from data centers) revenue and Liquor tax state shared revenue (\$140,000) is posted directly to the Sheriff’s Office Fund, eliminating a transfer and moving the SO toward sustainable funding.

- Workers’ compensation premiums are fully allocated to departments.
- Operational transfer to Sheriff’s Office to fund operations is eliminated

**PERFORMANCE MEASURES**

Appropriate measures are in development and will be incorporated in the future.

**PERSONNEL**

There are no personnel in this department.

**BUDGET**

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Expenditures</b>							
Materials & Services	1,337,765	1,433,555	395,600	316,000	225,000	225,000	225,000
Special Payments	-	620,117	717,000	639,000	1,446,100	1,446,100	1,446,100
Transfers	926,636	3,055,085	2,912,179	2,740,300	2,191,600	2,191,600	2,191,600
Non-Departmental	2,264,401	5,108,757	4,024,779	3,695,300	3,862,700	3,862,700	3,862,700

## Road Fund



### MISSION

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

### MANDATED SERVICES

Per ORS chapter 368 the Road Department is required to:

- Use County Road funds only on County Maintained Roads
- County Road Department is required to maintain accurate records of expenditures of all funds used on County Maintained Roads. We were also mandated this year to start reporting conditions of roads per HB2017. This is a mandate so that we can receive our state funding package
- The County Road Department shall comply with the standards set forth by the State of Oregon or by its adopted standards, The County Road Manual (done by AOC), and set forth by the State Fire Marshal

It should be noted that there are many other regulations that pertain to the County Road Department. These are under Chapter 368 of the Oregon Revised Statutes but the ones that are named above are the ones that are the most important to day-to-day operations.

### 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. 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.

Crook County has 111 bridges to maintain, along with 1,676 culverts, 2,634 signs, and 5 railroad crossings.

Crook County uses a pavement management system to maintain its paved roads. This 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 dollars a square foot to maintain. A road in bad shape costs about 20 dollars a square foot to repair. The pavement management system

grades roads on a 0-100 scale with a goal of keeping roads at 70. This year our Pavement Condition Index is at 81 overall which is in the 95th percentile for the State.

## RESOURCES

In developing the Crook County Road Department budget, we look at keeping our assets balanced with the work that we are going to do for the year. We have policies that are set by the County to ensure the safety of the driving public that we are mandated to do such as snow plowing. Beyond that, we try to do projects that are needed but try not to dip into reserves.

The Crook County Road Department relies on 2 major funding sources. One is the motor vehicle revenues, paid to the County for every vehicle registered in the County. In 2018, the state passed Bill HB2017 that will increase Crook County's funding by approximately \$400,000 the first year, and more in coming years. It is anticipated that within 2 years funding will be at the 2016 level. However, we did see a decrease in funding this year due to the COVID 19 pandemic.

The second major source historically has been through forest receipts. This is the Rural Schools funding. This funding source is sporadic, but we will see it this year. Subsequent years are being discussed. The Federal Government does Timber Sales, but this is a fraction of the funds that we have seen historically.

## APPROPRIATIONS

Out of the resources available, the Road Department would like to set aside reserves of a minimum of \$13,603,000 (budget is \$13,719,400). The proposed budget includes: Personnel \$1,832,800; Materials & Services; \$3,186,800; and capital outlay for road improvements and vehicles and equipment are \$5,112,000. Due to increased inflation risk and

significant capital outlay projects the contingency is increased to \$1.0 million.

**Road Maintenance.** The biggest expenditure is the maintenance of our roads. The Road Department spends on average \$600,000/year in chip seals. It spends another \$500,000/year in asphalt to patch and overlay our County Maintained Roads.

**Rock Stockpile.** We have depleted our rock over the last 13 years and are having to crush rock to bring stockpiles back so we can keep our gravel roads in good repair. By crushing \$500,000-worth per year for the next 3 years, our stockpiles will reach a more easily sustainable level.

**Snow Removal.** The Department has been budgeting \$150,000 per year in contract services and de-icing materials. We spend another \$100,000 per year in man hours and sanding.

**Fuel.** We have been budgeting \$200,000 per year in fuel and it fluctuates with the price of fuel.

**Bridges.** The Road Department has been spending less than \$50,000 per year on bridge maintenance but we have many bridges that are not on the national bridge registry because they are less than 20' in length. This means that all of the small bridges are our financial responsibility. Many of these bridges are in major need of upgrades. When these bridges are replaced the Road Department plan is to construct them to a length that will get them on the national bridge registry so that they will in the future be eligible for grant funds for maintenance and replacement.

**Personnel.** The Road Department currently has 19 FTEs. Due to cutbacks in timber receipts over the years, we are down from 25 FTEs. We are dealing with the same or greater workload with fewer personnel.

## CHALLENGES

Crook County Road Department has a big challenge ahead. The Rural Schools funding (Federal Timber Sales) that has helped sustain Crook County’s roads for years is unstable. This has in recent years been approximately \$1.5 million per year. Without this funding the County will have to dip into its reserves and or identify other resources to maintain the same level of service. If not, some of these services will need to be scaled back. We downsized our crew some years ago when this funding was cut back. Our present staffing is adequate to sustain our maintenance efforts.

## OPPORTUNITIES

Crook County Road Department is always looking for funding opportunities. We have applied for six grants and received four in the past five years. The Road Department will continue to seek new funding opportunities. This year we have applied for an additional three grants from a new funding source called RAISE 2022.

## PERFORMANCE MEASURES

Appropriate measures are in development and will be incorporated in the future.

## PERSONNEL

The Road Department had a senior staff retire this year. Six to eight will retire in the next 2 to 4 years. Replacements will be hired, but a great deal of expertise will leave the department with these departures.

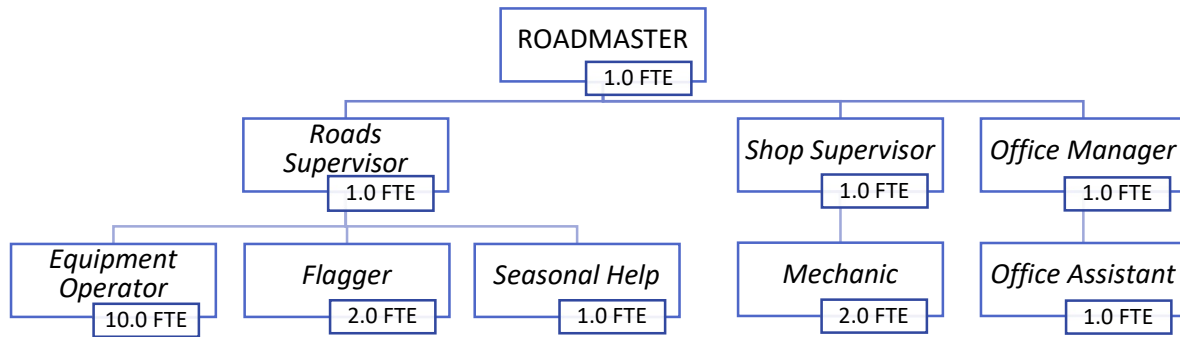
Position	2020 Actuals	2021 Actuals	2022 Adj Budget	2023 Proposed	2023 Approved	2023 Adopted
Roadmaster	1.00	1.00	1.00	1.00	1.00	1.00
Roads Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Shop Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Mechanic	2.00	2.00	2.00	2.00	2.00	2.00
Driver/Equipment Operators	10.00	10.00	10.00	10.00	10.00	10.00
Flagger	2.00	2.00	2.00	2.00	2.00	2.00
Office Manager	1.00	1.00	1.00	1.00	1.00	1.00
Office Assistant	0.80	0.80	0.80	1.00	1.00	1.00
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>19.80</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>

## SUCSESSES/HIGHLIGHTS

Crook County Road Department over the last year has had many success stories. The following are the projects that were completed:

- The Road Department chip sealed 20 miles of County maintained road on a variety of roads west of Prineville called the flats. This includes Camp Creek Road.
- Crook County did one large crushing project to obtain rock for our gravel roads. This was done at the Jagi Pit on Camp Creek Road.
- Snow removal is always a large part of our budget. We had a fairly light winter but most weeks we had overtime because of icing at night and on weekends.
- Crook County Road Department is also working on plans for a bridge replacement on Weigand Road. The Road Department received a grant for the design and construction of the bridge and is in the final stages of design. This bridge should be constructed in fiscal year 2023.

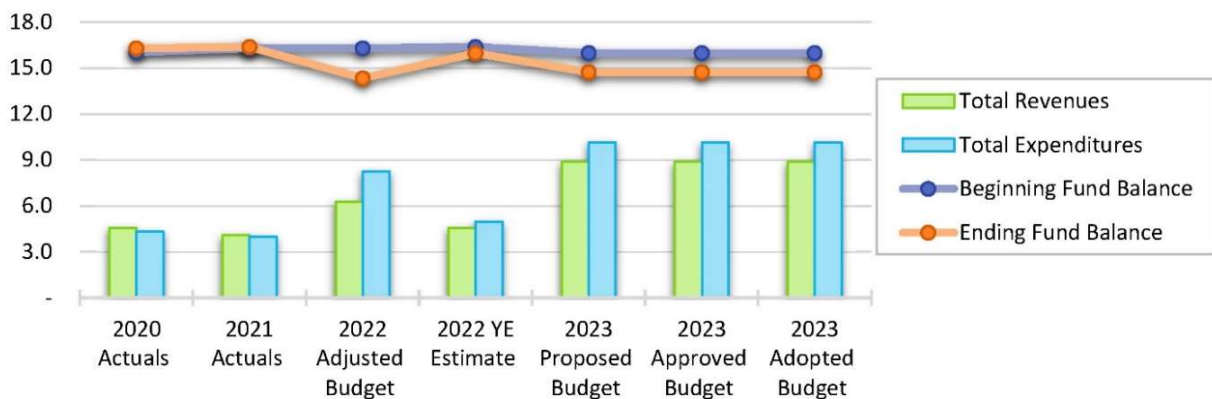
### ORGANIZATIONAL CHART



### BUDGET

	2020 Actuals	2021 Actuals	2022 Adj Budget	2022 YE Estimate	2023 Proposed	2023 Approved	2023 Adopted
<b>Resources</b>							
Beginning Fund Balance	\$ 16,037,870	\$ 16,282,924	\$ 16,283,000	\$ 16,379,000	\$ 15,970,000	\$ 15,970,000	\$ 15,970,000
<b>Revenue</b>							
Intergovernmental	3,648,640	3,781,442	5,985,000	4,239,000	8,704,000	8,704,000	8,704,000
Transfers and Interfund	559,340	105,452	-	-	-	-	-
Licenses, Permits & Fees	22,184	25,361	17,000	25,000	21,000	21,000	21,000
Charges for Services	35,841	24,363	6,000	207,000	6,000	6,000	6,000
Sale of Property	6,600	14,300	40,000	17,000	-	-	-
Interest	279,297	132,427	250,000	73,000	150,000	150,000	150,000
<b>Total Revenue</b>	<b>4,551,902</b>	<b>4,083,345</b>	<b>6,298,000</b>	<b>4,561,000</b>	<b>8,881,000</b>	<b>8,881,000</b>	<b>8,881,000</b>
<b>Total Resources</b>	<b>\$ 20,589,772</b>	<b>\$ 20,366,269</b>	<b>\$ 22,581,000</b>	<b>\$ 20,940,000</b>	<b>\$ 24,851,000</b>	<b>\$ 24,851,000</b>	<b>\$ 24,851,000</b>
<b>Expenditures</b>							
Personnel	\$ 1,673,632	\$ 1,731,070	\$ 1,806,900	\$ 1,734,000	\$ 1,832,800	\$ 1,832,800	\$ 1,832,800
Materials & Services	1,746,189	2,062,653	3,651,000	2,886,000	3,186,800	3,186,800	3,186,800
Capital Outlay	196,018	193,376	2,789,000	350,000	5,112,000	5,112,000	5,112,000
Transfers	691,007	-	-	-	-	-	-
Contingency	-	-	158,300	-	1,000,000	1,000,000	1,000,000
<b>Total Expenditures</b>	<b>4,306,846</b>	<b>3,987,099</b>	<b>8,405,200</b>	<b>4,970,000</b>	<b>11,131,600</b>	<b>11,131,600</b>	<b>11,131,600</b>
<b>Other requirements</b>							
Reserved for Future Expenditure	-	-	14,175,800	-	13,719,400	13,719,400	13,719,400
<b>Total Requirements</b>	<b>\$ 4,306,846</b>	<b>\$ 3,987,099</b>	<b>\$ 22,581,000</b>	<b>\$ 4,970,000</b>	<b>\$ 24,851,000</b>	<b>\$ 24,851,000</b>	<b>\$ 24,851,000</b>

**ROAD FUND**  
Revenues and Expenditures  
in millions





## 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 3000 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

The allocation of the County's property tax that is directed for use for the Sheriff's Office budget is set at \$2.51 per \$1,000 of assessed property value of the County. Additionally, effective with fiscal year 2023, \$1.5 million from the payment in lieu of taxes (PILOT) from the data centers is allocated to the Sheriff's Office (previously this revenue went to the General Fund and transfers were made to the SO). Additionally, the liquor tax of approximately \$140,000 has been transferred from the General Fund to the Sheriff's Office Fund – total redirected funding \$1.64 million. Fiscal year 2023 also includes a one-time transfer of \$1.0 million from the General Fund American Rescue Plan Act (ARPA) funding for vehicle replacement. This funding is in addition to \$500,000 transferred from the General Fund in fiscal year 2022 in ARPA-related funding. This one-time funding will need to be factored into vehicle replacement costs going forward.

Total current year revenue for the Sheriff's operations is \$14.9 million, an increase of approximately \$1.8 million from fiscal year 2022. The additional funding brings the Sheriff's Office closer to sustainable funding. Incremental changes may be necessary in subsequent fiscal years.



## APPROPRIATIONS

### Sheriff's Office

This division performs all administrative functions of the Office of Sheriff as well as our law enforcement and civil operations. It is our largest budget.

The proposed budget will include increases for personnel salary and benefits as per the Labor Contract and increased dispatch fees. It will also include overhead costs for administration, finance, human services, GIS and legal as well as occupancy costs and an allocation of liability insurance. The cost total for the Sheriff's Office, Community Corrections and the Special Services Division will be combined under the Sheriff's Office budget.

### Jail

The Jail Division is the Sheriff's Office second largest budget and covers the operation of our jail. The proposed budget for the next fiscal year will include capital outlay for a new inmate transport van and debt service on the jail bond.

Costs effecting the jail budget are personnel increases, which include contract increases, additional meals, and inmate supplies, increases in our medical services for the jail nurse and the jail doctor contract. Also included in the increase is the requested need for (at a minimal) two (2)

additional Corrections Deputies. Increasing the Corrections Deputy number by at least two will help reduce the amount of mandatory overtime and help reduce the impact of burnout to the deputies who are currently required to work additional hours each week.

The jail budget also includes overhead costs for administration, finance, human services, GIS and legal as well as occupancy costs and an allocation of liability insurance.

## CHANGES FROM PREVIOUS YEAR

### Understaffing

The Patrol Division continues to be unable to cover shifts 24 hours per day every day. We still have two days per week that do not have 24-hour coverage. The Jail Division is already doing four hours of mandatory overtime per Deputy every other weekend.

Needs this fiscal year:

- 1 additional patrol deputy (at a minimum)
- Creation of a Patrol Lieutenant position
- 2 additional corrections deputies (at a minimum)

### Vehicles

- Replacement of 12 patrol vehicles (Use of ARPA funds)

Replacing patrol vehicles that are way beyond patrol service life (many over 100,000 miles) and reducing maintenance costs as keeping older, high milage vehicles operational is costly.

Purchase of a new inmate transport van for the jail (including up-fitting with a transport pod) Our transport van is beyond end of life and is a hazard for transporting people that are in our custody and care. The purchase of a transport pod for the van will allow for the retrofit of future vans for use with pod, thus reducing future costs during van replacement.

In keeping with our plan from last year, we need to purchase two patrol vehicles per year starting in fiscal year 2024 to keep the fleet current.

## CHALLENGES

### Law Enforcement

- Staffing shortages
- Vehicle shortages
- Undersheriff overload of duties
- Need for multi-tiered supervision
- Hiring and retention issues
- BM 110 (decriminalizing drugs)
- Racial divisions
- Defund the police movement
- Oregon Legislature with anti-police legislation
- Staff leaving the State due to the political environment
- Assaults on law enforcement

### Dispatch Fees

Dispatch fees increased for fiscal year 2023. We pay dispatch fees to the City of Prineville for dispatch services provided to the Sheriff's Office. The increase is due partially to increased personnel cost and also for maintenance of our radio system infrastructure throughout the entire county. This is an essential service that is required for Deputies to be able to communicate with each other and with the Dispatch Center throughout the county, including the outlying areas. Included in these fees are the cost of maintaining IT services for all of the Sheriff's Office Divisions including our MDT system, mobile audio video system and body worn camera system.

### Vehicles

During an audit of our fleet last year, it was determined that we need to replace twelve (12) vehicles. These are in addition to the 7 that were replaced in the past fiscal year. We also purchased a used vehicle for our criminal detective to use from a local dealership in Bend. We have temporarily left the detective position vacant due to staffing issues. The Sheriff is currently using the detective vehicle as the Sheriff's vehicle was re-assigned to be used in patrol as a result of shortages in the patrol division.

By replacing 12 patrol vehicles using ARPA funds, we will have removed all the hazardous vehicles

from the patrol fleet, thus reducing the cost of maintenance and the liability to the County. In order to remain a viable fleet, this will require the scheduled purchase of a minimum of 2 patrol vehicles each year, starting in fiscal year 2024.

### Enforcement Staffing

It is difficult to attract and retain staff because we are a small county and an employee's financial livelihood cannot be met in some cases. As an example, we currently have two employees who are living in their travel trailers due to the inability to obtain affordable housing. This causes staff to leave our agency after being trained and they become marketable in the law enforcement field. Staff turnover has cost our agency a lot of money in training and employee turnover costs, including significant overtime.

### Jail Staffing

Over the past year we have been able to increase our non-certified staff in the Control Room of the jail to a level that will allow us to now possibly certify the Jail Tech Deputies as certified Corrections Deputies. This will help relieve some of the burden on the Floor Deputies and help eliminate the mandatory overtime. This will increase our overall personnel costs in the jail, however, it will allow for more versatility, reduce the mandatory overtime and help to reduce the burnout of our employees, thus improving employee morale, improve health and mental well-being of our staff, resulting in increased retention of staff.



### **Upper Management Staff Wage Compression**

Over the past several years the compression of wages between the upper level management staff and the Sheriff have become more of an issue to be aware of, and action is needed to remedy this situation. If action is not taken to rectify the discrepancy it will only be a short couple years until the Undersheriff's compensation will be equal to, or surpass, that of the Sheriff.

The cause for this is that the Undersheriff and other command staff get the same benefits as the rest of the staff. This included COLA increases, step-increases, certification pay and longevity pay. As an elected official, the Sheriff does not get any of these, other than the standard step increase each year. Certified law enforcement employees get certification pay each month based on whether they have either an intermediate or advanced certificate with the state of Oregon. The Sheriff holds an executive certificate, the highest certificate the state has, but does not receive compensation for that.

Recently the County Compensation Committee recognized this as a potential disparity for elected officials' compensation and have made certain recommendations to the County Budget Committee.

A possible remedy for this situation for elected officials would be if the budget committee adopts the recommendation of the compensation committee. Another possibility, at least in the Sheriff's situation, if the Sheriff was to receive certification pay like all the other certified law enforcement in the Sheriff's Office. By approving either of these options would help to reduce the ever-closing gap between the Sheriff's compensation and that of the upper level command staff.

### **Rural Patrols**

Studies show that a visual public safety presence in rural areas helps to deter crime in these areas. In order to be able to address these issues in the rural area in a proactive manner, we have to

provide enough deputies to patrol these outlying areas in an attempt to deter criminal activity. The citizens who reside in the rural part of our county are taxpayers who help support the Crook County Sheriff's Office and deserve adequate coverage. Recently our office has handled an increased number of calls in the Paulina area due to cattle mutilation cases. This can tie up a deputy for several hours on one investigation, thus not being available for services in other parts of the county. Our rural area calls, although less in number than the rest of the county, do tend to be more serious type investigations, sometimes taking an extended number of man-hours.



### **COVID-19**

Over the last year we continued to provide law enforcement services to the community. The staff of the Sheriff's Office has continued to be on the frontline during the past two years and have continued to maintain our normal patrol shifts, operated the jail and maintained office hours for civil and other services. Our staff have continued to report each shift for duty and have received no additional incentives for doing so. This at a time when many county employees received compensation to "work from home."

Due to the issues that COVID has brought forward into our society, it is now difficult to find employees who are willing to apply for a position unless we offer a hiring bonus. This has become the trend across our state and country. If I want to

attract a qualified applicant, I must now offer a hiring bonus in order to get any applications. This has become a point of contention among the current employees who have been on the job since day one. They have not received any additional compensation for REMAINING on the front line. This has caused some rumors of staff looking for employment elsewhere as they can leave here and apply to other agencies and be able to receive a hiring bonus for doing so. Today's workforce does not prescribe to the long-term loyalty to a certain employer any longer. They tend to go where the money is to better support their families.

## **OPPORTUNITIES**

### **24/7 Patrol**

By fully funding the required budget, we are providing the opportunity to fully cover 24 hours per day on patrol in the county, every day. It also allows the Sheriff's Office to continue to assign a deputy to the Central Oregon Drug Enforcement team (CODE) who is assigned to the task force responsible for investigating and disruption/dismantling of Drug Trafficking Organizations operating in the Central Oregon Region. It will allow us to continue to assign a deputy as a criminal detective without having to draw resources from the Patrol Division. This investigator handles criminal investigation that are more complex and time consuming and assist patrol deputies with these sorts of cases.

Recently it has become obvious that a redistribution of supervisor duties for the undersheriff position is needed in order to provide for better command and control of the Patrol Division. Currently the Undersheriff supervises the Patrol Sergeants in addition to all his administrative duties, which are extensive. We have been discussing the establishment of a Patrol Lieutenant position for a couple years now as we have been preparing for future growth. Due to recent events the need has become immediate. Having spent time looking at our overall needs for the Sheriff's Office, we have determined that we can make this happen in fiscal year 2023 by using funding for the currently budgeted jail sergeant position and one

of the requested patrol deputy positions. This would not increase our current budget request for fiscal year 2023.

Establishing this position now fits within long-range planning as the Sheriff's Office grows with the community. It will allow for more direct oversight of the Patrol Division providing for mentorship of upcoming supervisors and will provide for effective succession planning into the future. Having this additional supervisor/ manager of the Patrol Division will be essential in risk management of the Patrol Division by having a more direct mentorship of subordinate supervisors.

### **Jail**

Our proposed plan will allow for more staff to be available in the jail where we are at minimum staffing levels currently. This required the use of mandatory overtime. Additional staff will increase our overall personnel costs in the jail; however, it will allow for more versatility, reduce the mandatory overtime and help to reduce the burnout of our employees. It would improve employee morale and the health and mental well-being of our staff, thus increasing retention of staff.

### **Vehicles**

Purchase of twelve patrol vehicles and a jail transport van allows for the decommissioning of older less reliable and costly high mileage vehicles out of the Sheriff's fleet, thus reducing maintenance costs and liability to our budget and to the County.

### **Hiring Bonuses/Retention Incentives**

Offering hiring and retention bonuses will allow us a better opportunity to attract qualified experienced applicants. Offering retention incentives to employees who have been on the frontline throughout the COVID time will show the employees they are valued by our agency and should help them to have equity with new applicants that are able to receive hiring bonuses.

## SUCCESSES/HIGHLIGHTS

Office continues to remain open and is getting back to normal operations. Jail is still screening incoming clients as per our communicable disease protocols. We have had NO major breakouts of any illness during the past 2 plus years of the COVID restrictions. Our Jail staff have been extremely diligent in maintaining protocols in place to reduce the likelihood of any contagious disease spreading in the facility.

### Airport Compound

This property currently houses the Special Services Division; Emergency Management, Search and Rescue (SAR), Marine Patrol, an emergency operations center (EOC) and a backup 911 console. The EOC up-fitting is completed (mostly) and is currently in operation for meeting and training and can be immediately transformed into an EOC in times of an emergency. This is a huge benefit to the County and to the Sheriff's Office. However, having said that, the addition of the Emergency Operations Compound has increased our cost due to the increase in the internal service fees.

### Drones

The Sheriff's Office was able to acquire five (5) drones over the past year. Three of those are in use in SAR and two in Patrol. Operators/pilots have been or are in the process of being trained and they have already been used on several different occasions on SAR missions and in law enforcement operations.

## PERFORMANCE MEASURES

CALLS FOR SERVICE (CFS)		CASES TAKEN
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

## 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

\*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.

### 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.

### JAIL STATS FROM 2021\*

Highest # in custody at any given time	54 (Aug. 22 & 27)
Lowest # in custody at any given time	29 (Nov. 29)
Average # in custody daily	35
Cost per Day per Inmate	\$80 (soon to be \$120)
New crimes/ Pre-trial AICs	1,189
Sentenced AICs	110
Parole & Probation Sanctions	112
Lodge for other jurisdictions	83
In-custody medical costs	\$41,116
*According to the current jail stats reporting by the state, Crook County booked more in-custodies per capita than any other jail in the state in 2021.	

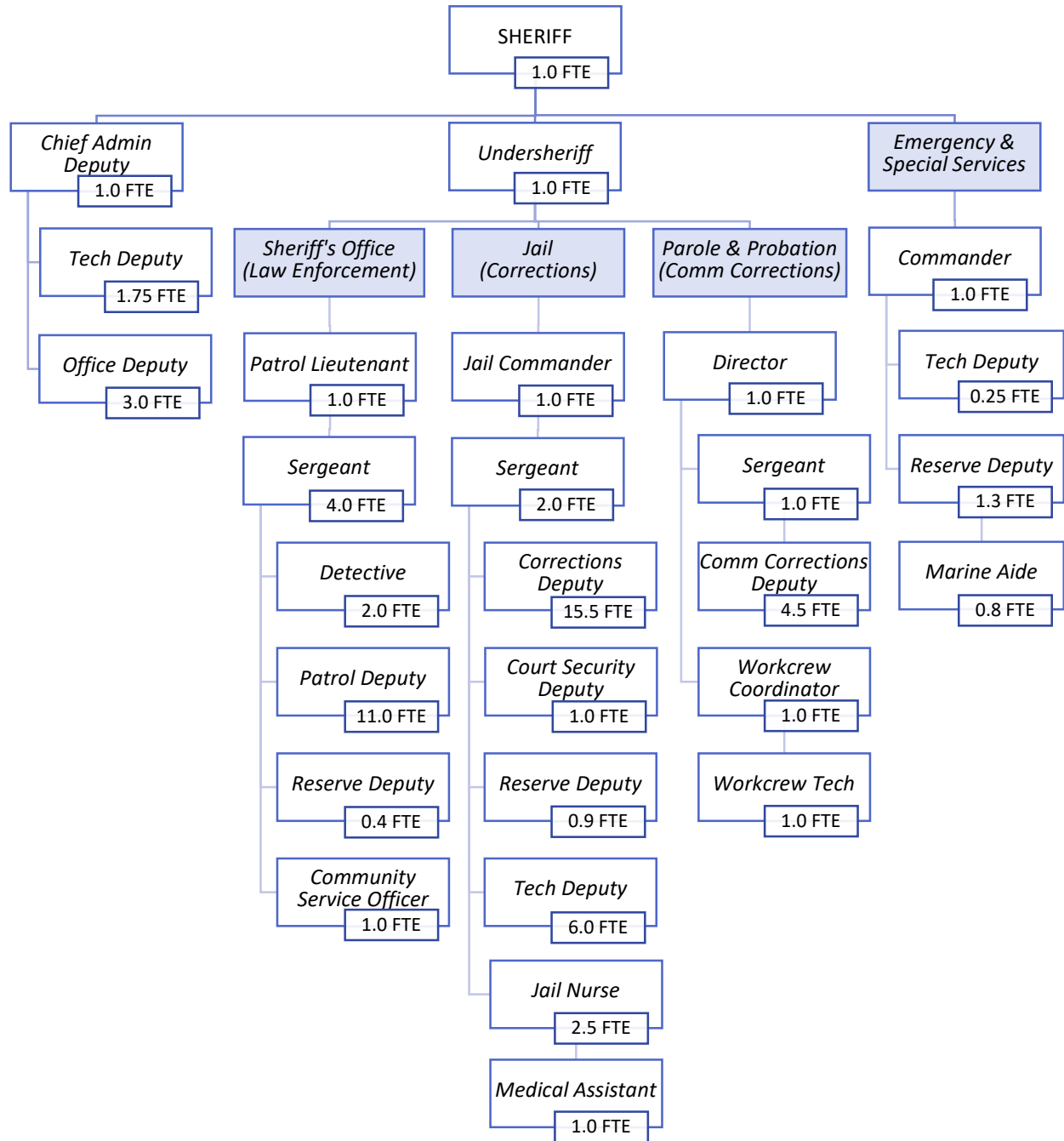
## PERSONNEL

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

Position	2020 Actuals	2021 Actuals	2022 Adj Budget	2023 Proposed	2023 Approved	2023 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
Patrol Lieutenant	-	-	-	1.00	1.00	1.00
Commander/Director	3.00	3.00	3.00	3.00	3.00	3.00
Chief Administrative Deputy	1.00	1.00	1.00	1.00	1.00	1.00
Sergeant	6.00	6.00	8.00	7.00	7.00	7.00
Detective	1.00	1.00	2.00	2.00	2.00	2.00
Deputy	27.50	29.00	31.00	32.00	32.00	32.00
Reserve Deputy	2.00	2.62	2.00	2.60	2.60	2.60
Jail Nurse	2.00	2.00	2.00	2.50	2.50	2.50
Workcrew Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Jail Medical Assistants	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	6.00	8.00	7.00	8.00	8.00	8.00
Workcrew Technician	-	-	-	1.00	1.00	1.00
Office Deputy	3.50	3.50	3.50	3.00	3.00	3.00
Marine Aide	0.50	0.38	0.50	0.80	0.80	0.80
JRI Deputy District Attorney	1.00	1.00	-	-	-	-
	58.50	62.50	65.00	68.90	68.90	68.90

**ORGANIZATIONAL CHART**



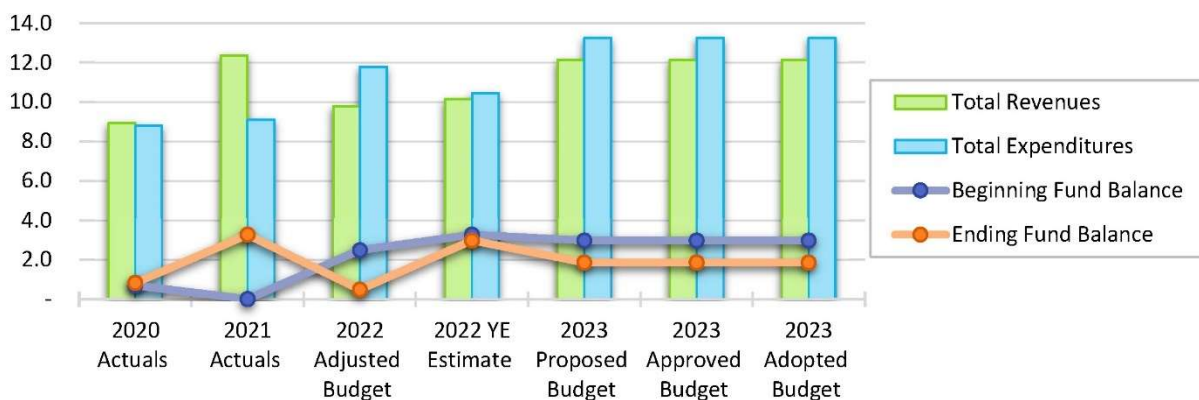


## BUDGET

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 692,311	\$ -	\$ 2,481,000	\$ 3,270,000	\$ 2,980,000	\$ 2,980,000	\$ 2,980,000
<b>Revenue</b>							
Taxes	6,025,605	6,191,008	6,314,900	6,463,000	8,301,000	8,301,000	8,301,000
Intergovernmental	1,928,745	2,070,442	1,923,812	2,152,000	2,212,200	2,212,200	2,212,200
Transfers and Interfund	768,702	3,790,921	1,350,900	1,217,000	1,495,000	1,495,000	1,495,000
Licenses, Permits & Fees	176,256	203,124	155,250	140,000	94,700	94,700	94,700
Charges for Services	37,613	82,220	19,000	135,000	17,200	17,200	17,200
Miscellaneous	1,053	33,366	27,700	38,000	12,200	12,200	12,200
<b>Total Revenue</b>	<b>8,937,974</b>	<b>12,371,081</b>	<b>9,791,562</b>	<b>10,145,000</b>	<b>12,132,300</b>	<b>12,132,300</b>	<b>12,132,300</b>
<b>Total Resources</b>	<b>\$ 9,630,285</b>	<b>\$12,371,081</b>	<b>\$12,272,562</b>	<b>\$13,415,000</b>	<b>\$15,112,300</b>	<b>\$15,112,300</b>	<b>\$15,112,300</b>
<b>Expenditures</b>							
Sheriff's Office	\$ 3,417,265	\$ 4,262,851	\$ 4,790,740	\$ 4,215,000	\$ 6,063,600	\$ 6,063,600	\$ 6,063,600
Jail	2,952,005	3,517,980	4,361,910	3,907,000	4,469,400	4,469,400	4,469,400
Emergency & Special Services	322,760	298,092	534,357	436,000	444,900	444,900	444,900
Parole & Probation	1,508,978	1,624,672	1,918,503	1,694,000	2,277,600	2,277,600	2,277,600
Debt Service	180,300	-	-	-	-	-	-
Transfers	425,852	(601,701)	183,200	183,000	-	-	-
Contingency	-	-	483,852	-	1,856,800	1,856,800	1,856,800
<b>Total Expenditures</b>	<b>8,807,160</b>	<b>9,101,894</b>	<b>12,272,562</b>	<b>10,435,000</b>	<b>15,112,300</b>	<b>15,112,300</b>	<b>15,112,300</b>
Reserved for Future Expenditure	-	-	-	-	-	-	-
<b>Total Requirements</b>	<b>\$ 8,807,160</b>	<b>\$ 9,101,894</b>	<b>\$12,272,562</b>	<b>\$10,435,000</b>	<b>\$15,112,300</b>	<b>\$15,112,300</b>	<b>\$15,112,300</b>

Note: Sheriff Department activity was reported in the General Fund in fiscal year 2020. The information is presented above for comparability purposes.

### SHERIFF'S OFFICE FUND Revenues and Expenditures in millions



## Community Development

### MISSION

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

### SUMMARY

The Community Development Department's 2022-2023 Fiscal Year Budget is a conservative effort to limit new or increased expenses, while trying to account for inflation and increased staffing costs. CDD is not seeking the addition of any full-time employees for the upcoming fiscal year, although we may restructure a couple of positions to increase efficiencies and provide an opportunity for professional development. The Department does not have any large capital expenses planned, except for the regular replacement of vehicles for building inspectors and the county sanitarian.

### RESOURCES

Revenue is generated almost exclusively from fees, including plan review, building permit fees, and planning fees.

### APPROPRIATIONS

The Department's primary expenses are personnel related. Other significant expenses include internal service fees, rent paid to the County for its offices, vehicles, and office related expenses (office supplies, printers, etc.).

### CHANGES FROM PRIOR YEAR

The Department is not anticipating any significant changes from FY 2022, except for paying rent to the County as stated above. As noted, we are not planning to add any full-time employees, although we do hope to fill a couple of open positions. We will use contract services

more heavily for building plan review under our intergovernmental agreement (IGA) with Jefferson County. We also may incur additional personnel expenses related to the restructuring noted above. As also noted above, we anticipate purchasing at least three more vehicles during fiscal year 2023.

CDD did eliminate one position (Address Tech) and expects to coordinate with the GIS Department for that service. So, we will see a decrease in personnel costs, but most likely an increase in the fee we pay GIS.

Included in the budget is funding for a transportation system plan (TSP) update and system development charge study (\$200,000) and a fee study and a "tail" analysis, \$50,000. The TSP update is needed to include major road improvements not included in the 2017 plan that impact the system as well as provide the necessary information to support the potential implementation of system development charges (SDCs) as a resource to construct capacity enhancing projects. The TSP may be eligible for grant funding; however the timing of the project may be delayed. Both the TSP and the SDC study are recoverable/inclusive in the SDC fee. The tail analysis will evaluate the anticipated personnel costs to complete the inspections associated with fees collected from the data centers and other major projects that require several years to complete.

### CHALLENGES

For budgeting, inflation and accounting for increased personal costs is a challenge. The Department also 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.

In the coming FY, we expect several large development projects to impact CDD. These include two large apartment complexes inside city limits that will take significant staff time for building inspectors. Additionally, there are large planning applications pending or expected, including destination resort and solar projects that will take significant planning staff time, and if approved will lead to significant staff resources for the building division. And of course, the data centers continue to use significant staff resources from the building division. In addition to large projects, while there has been a slight downturn in application activity compared to this time last year, we continue to see a large number of land use applications and building permit applications for smaller development projects, including high numbers of new single-family dwellings, requiring on-site, building, and planning staff resources.

## **OPPORTUNITIES**

The unprecedented growth in Crook County of the last couple of years allows CDD to maintain its reserve fund and plan for an eventual downturn in development. To do so requires conservative budgeting to avoid overextending. The Department expects to adopt a Strategic Plan for the next 3-5 years during FY 23. This will create an opportunity to identify how well positioned the Department is to withstand a downturn as well as identify opportunities to add staffing as necessary to improve services. The above noted fee study and tail analysis will aid in preparing the Strategic Plan.

## **SUCCESSSES**

CDD has been able to maintain quick turn around on development applications, from planning, building, and on-site. We've been able to do so without adding staff resources. As

noted, the County is currently in a phase of unprecedented development (at least as far as the number of on-site, building, and planning applications goes). CDD staff has done a tremendous job continuing to provide excellent service to our customers and the County.

## **PERFORMANCE MEASURES**

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.

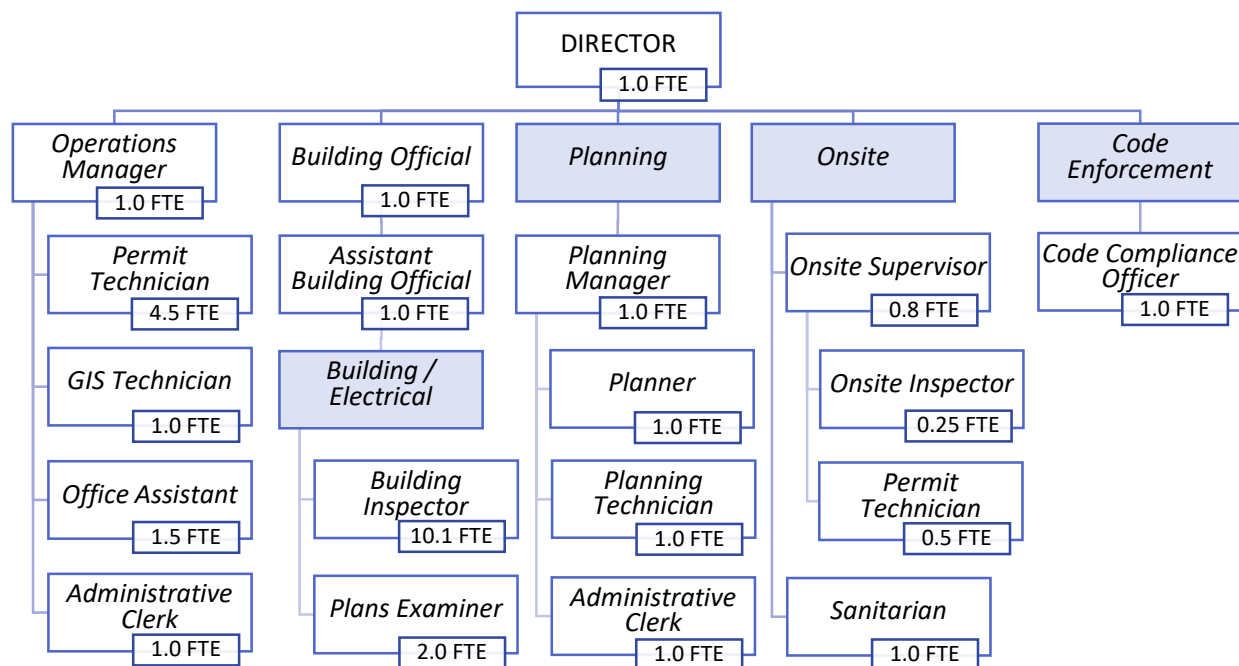
## **PERSONNEL**

The Department's Operations Manager plans to retire at the end of calendar year 2022. 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	2020 Actuals	2021 Actuals	2022 Adj Budget	2023 Proposed	2023 Approved	2023 Adopted
Community Development Director	1.00	1.00	1.00	1.00	1.00	1.00
Operations Manager	-	-	1.00	1.00	1.00	1.00
Building Official	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Building Official	-	-	-	1.00	1.00	1.00
Building Inspectors	5.25	5.50	8.25	10.10	10.10	10.10
Code Compliance Officer	1.00	1.00	1.00	1.00	1.00	1.00
Plans Examiner	1.00	1.00	1.00	2.00	2.00	2.00
Planning Manager	-	-	1.00	1.00	1.00	1.00
Planner	-	1.00	1.00	1.00	1.00	1.00
Planning Technician	1.00	1.00	2.55	1.00	1.00	1.00
Sanitarian	1.00	1.00	1.00	1.00	1.00	1.00
Onsite Supervisor	-	-	-	0.80	0.80	0.80
Onsite Inspector	1.50	1.05	-	0.25	0.25	0.25
Permit Technicians	4.50	4.25	5.55	5.00	5.00	5.00
GIS Technician	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Clerk/Office Assistants	3.00	3.00	4.00	3.50	3.50	3.50
Temporary Help	3.00	3.10	1.50	-	-	-
<b>Total</b>	<b>24.25</b>	<b>24.90</b>	<b>30.85</b>	<b>31.65</b>	<b>31.65</b>	<b>31.65</b>

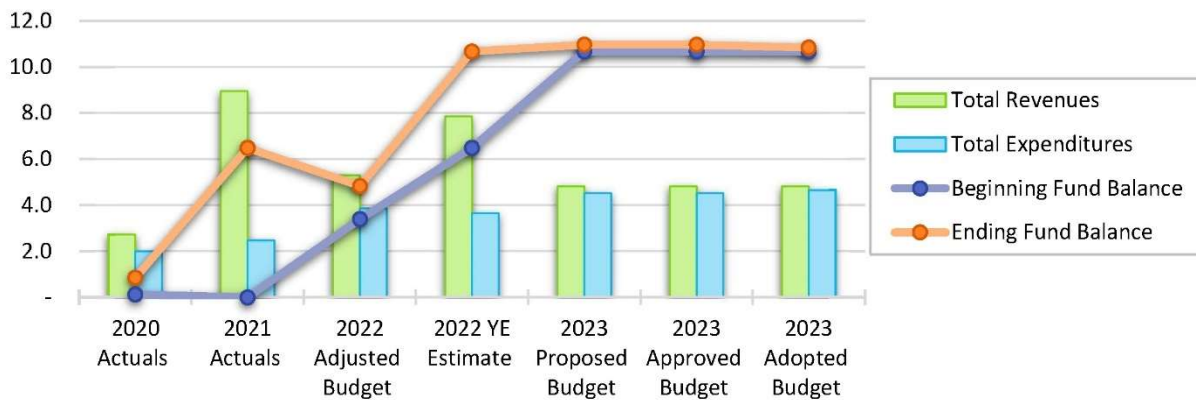


**BUDGET**

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 120,495	\$ -	\$ 3,400,000	\$ 6,480,000	\$10,676,600	\$10,676,600	\$10,676,600
<b>Revenue</b>							
Intergovernmental	6,208	5,238	-	-	-	-	-
Transfers and Interfund	98,042	538,861	-	-	-	-	-
Licenses, Permits & Fees	2,551,234	8,347,642	5,278,200	7,792,000	4,692,700	4,692,700	4,692,700
Charges for Services	57,600	25,646	2,500	11,000	8,100	8,100	8,100
Miscellaneous	2,017	35,403	15,000	40,000	110,000	110,000	110,000
<b>Total Revenue</b>	<b>2,715,101</b>	<b>8,952,790</b>	<b>5,295,700</b>	<b>7,843,000</b>	<b>4,810,800</b>	<b>4,810,800</b>	<b>4,810,800</b>
<b>Total Resources</b>	<b>\$ 2,835,596</b>	<b>\$ 8,952,790</b>	<b>\$ 8,695,700</b>	<b>\$14,323,000</b>	<b>\$15,487,400</b>	<b>\$15,487,400</b>	<b>\$15,487,400</b>
<b>Expenditures</b>							
Building	\$ 1,327,678	\$ 1,397,065	\$ 2,240,250	\$ 2,169,900	\$ 2,480,600	\$ 2,480,600	\$ 2,549,400
Code Enforcement	-	-	-	-	100,800	100,800	100,800
Electrical	237,743	404,200	589,500	543,600	715,300	715,300	727,100
On-Site	-	-	250,200	219,000	321,500	321,500	321,500
Planning	424,836	671,466	783,800	713,900	900,900	900,900	948,000
Contingency	-	-	4,831,950	-	2,100,000	2,100,000	1,972,300
<b>Total Expenditures</b>	<b>1,990,257</b>	<b>2,472,731</b>	<b>8,695,700</b>	<b>3,646,400</b>	<b>6,619,100</b>	<b>6,619,100</b>	<b>6,619,100</b>
<b>Other Requirements</b>							
Reserved for Future Expenditure	-	-	-	-	8,868,300	8,868,300	8,868,300
<b>Total Requirements</b>	<b>\$ 1,990,257</b>	<b>\$ 2,472,731</b>	<b>\$ 8,695,700</b>	<b>\$ 3,646,400</b>	<b>\$15,487,400</b>	<b>\$15,487,400</b>	<b>\$15,487,400</b>

Note: Community Development activity was reported in the General Fund in fiscal year 2020. The information is presented above for comparability purposes.

**COMMUNITY DEVELOPMENT FUND**  
**Revenues and Expenditures**  
*in millions*



# Health 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; providing education about healthy lifestyles and health risks; and rapidly responding to emergency threats are public health activities that touch the lives of everyone in Crook County. When prevention efforts are successful, problems often do not arise so many people may not recognize the impact of the public health system.

When conducting work across programmatic areas, CCHD strives to maintain foundational capabilities that include:

- Leadership and organizational competencies: 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.
- inequities that impact health so that communication, programs, and services are provided in a manner that is acceptable and appropriate.
- Community partnership development: foster and maintain relationships with partners to improve the health of Crook County residents

- 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: developing and implementing policies and plans necessary to protect and promote health.
- Communications: communicate effectively with the public and a wide variety of partners about health issues and the programs and services provided by CCHD.
- Emergency preparedness and response: protect the public by preparing for and responding to the health aspects of natural and human caused emergencies.

Public Health Foundational Programs are:

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

Crook County Health Department is located in Prineville and provides outreach services to Post, Paulina, and Mitchell (Wheeler County WIC). Crook County Health Department is co-located with Mosaic Medical and integrates services with Mosaic, St. Charles Health System, BestCare Treatment Services, and Advantage Dental along with other partners. The Crook County Human Services building houses the CCHD prevention programs and is co-located with Crook County IT and Veteran Services.

## RESOURCES

The Health Services Fund has an estimated beginning fund balance of \$2.81 million and current year estimated revenue of \$2.95 million, for total resources of \$5.8 million. Federal and state revenue of \$1.5 million (50.6% of current year revenue, 40.2% of current year expenditures). Other major revenue includes General Fund support of

\$731,000 (25% of current year revenue, 20% of current year expenditures) and charges for services of \$513,600 (17.4% of current year revenue).

## APPROPRIATIONS

Current year appropriations total \$3.7 million; \$2.35 million (63%) in personnel and \$1.36 million (37%) in materials and services, including \$619,500 for internal service charges for facilities costs (\$170,000), finance (\$89,000), legal (\$39,000), human resources (\$64,000), administration (\$57,000) information technology and geographic information services (\$201,000).

## CHANGES FROM PREVIOUS YEAR

There are no significant changes from fiscal year 2022.

## HIGHLIGHTS

### Family Connects

Crook County Health Department has launched a new nurse home visiting program that offers support to all families with newborns. The program supports parents by linking nurses, community resources and families to nurture and support.

### Women Infants and Children (WIC)

Despite not being able offer services in person, the WIC team at Crook County Health Department has served an average of 519 families each month since July 2021.

### Public Health Interns

Workforce development is a priority in public health and one of the ways Crook County Health Department is making progress in this area is by partnering with Central Oregon Community College and Oregon State University to provide internships to Associates, Bachelor, and Master level students. Last year, two interns completed 500 internship hours with the department and completed work to

improve overdose prevention and response services.

### Pandemic Response

Crook County Health Department continues to be the lead responding entity to the pandemic in Crook County. We partner with St. Charles Health System, Mosaic Medical, County Emergency Management and first responders, Crook County School District, BestCare Treatment Services, Oregon Health Authority, Latino Community Association, Thrive, Central Oregon Disability Services Network, and numerous other stakeholders to ensure ongoing support to our community in response to COVID-19.

## CHALLENGES

### Staffing

Crook County Health Department is significantly understaffed. In June of 2021, CCHD had 24 full-time, seven (7) part-time, four (4) on-call, and two (2) student employees. As of April 2022, CCHD has 11 full-time, six (6) part-time, and six (6) on-call employees. Recruitment for positions that require postsecondary education, licensure, certification, and/or specialty experience has proven difficult in the current job market.

### Pandemic Response

The ongoing response to COVID-19 has been dynamic, requiring staff to shift programmatic priorities and ramp up or down their efforts throughout the year. This is especially challenging when short staffed.

### Unstable and Inadequate Funding

The primary challenge for public health has been and continues to be instability of state and federal funding. State funding for most programs has not kept pace with increased need and demand. The department writes grants and creates partnerships to leverage funding opportunities. The department has improved the ability to recoup charges through OCHIN and contracting with insurance

companies, although staffing issues this year have resulted in billing delays.

## OPPORTUNITIES

### Workforce Development

Ongoing development of internship programs at the local is an opportunity to support and expand current programming, adding capacity and professional development opportunities for current staff. Future opportunities at the regional and state level are being discussed to support job rotations and certification for current and new staff in the field.

### Partnerships with Community Based Organizations

There are several organizations interested in public health and that are building their capacity to provide public health services. These are excellent opportunities to leverage funding and expertise in the community to support the work our department is accountable for.

### Public Health Modernization

Oregon legislature invested a record amount of funds in public health last session. While this investment still does not meet the need that allows all local public health authorities to offer equitable baseline services across the state, it is positive progress. The way that Public Health Modernization was written into law, by maintaining local County investment in public health, the legislature will eventually contribute matching funds to that local investment.

## SUCSESSES

### Billing Improvements

After going several months without a staff member to manage billing and coordinate with insurance companies, Crook County Health Department established a contract with OCHIN Billing Services. Working with OCHIN is resulting in significant streamlining of processes and increased efficiencies in billing and coding.

### Local Clinical Coordination

The COVID-19 pandemic has emphasized need for increased coordination and collaboration among clinical providers in Crook County. Regular (weekly or bi-weekly) calls have been established between the Health Department, St. Charles Prineville, and Mosaic Prineville to identify needs, barriers, opportunities, and to information share with the goal of improving services and access in Crook County. This coordination has expanded beyond pandemic response and will continue indefinitely.

### Pandemic Response

Crook County Health Department has worked to coordinate weekly rapid testing services, mobile vaccination clinics, monoclonal antibody and other treatment services. Local coordination to ensure these services has made a significant difference in availability. Many rural communities had to wait longer to receive these services and resources or did not receive them at all.

## 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**

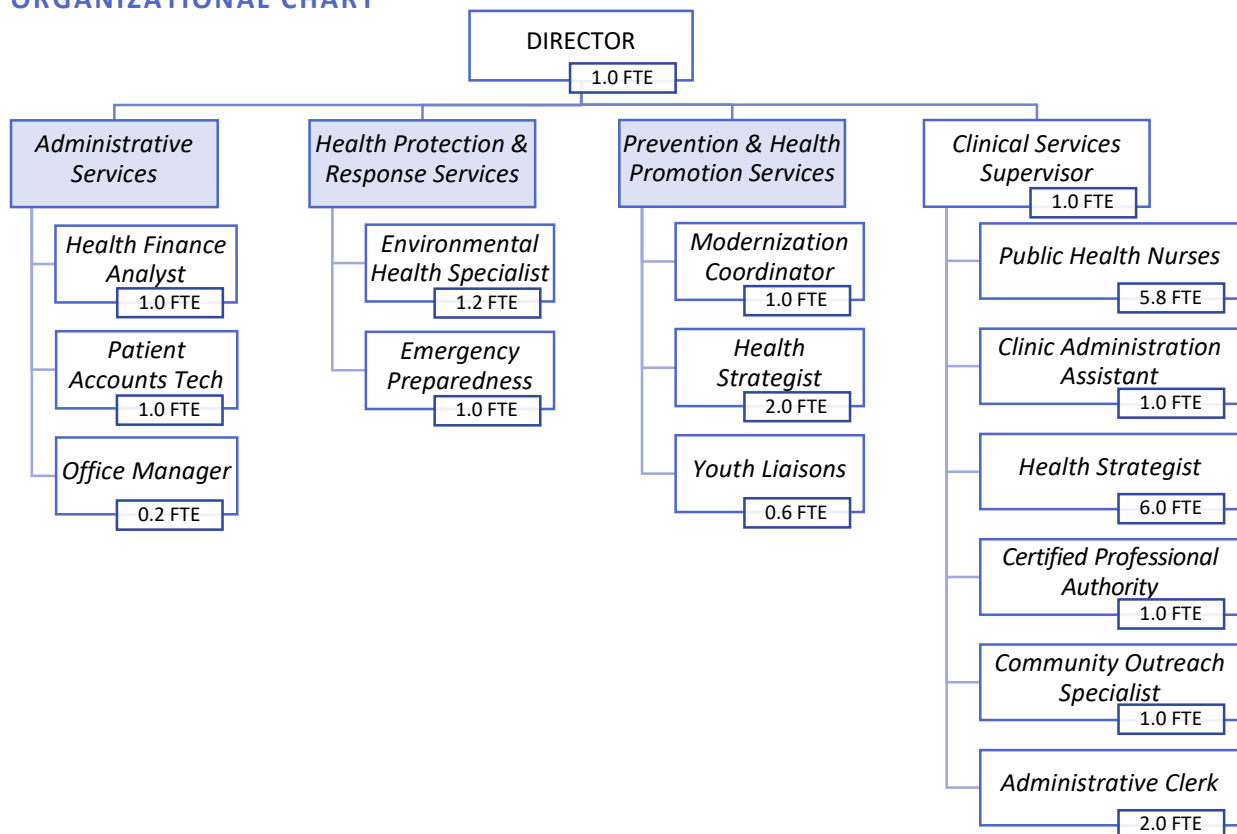
Outcome Measures

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

## PERSONNEL

Position	2020 Actuals	2021 Actuals	2022 Adj Budget	2023 Proposed	2023 Approved	2023 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	-	-	-
Clinical Services Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Quality Services Manager	1.00	1.00	1.00	-	-	-
Public Health Nurse LPN, RN	3.55	3.50	5.35	5.80	5.80	5.80
Health Finance Analyst	-	-	-	1.00	1.00	1.00
Environmental Health Specialist	1.00	1.25	1.20	1.20	1.20	1.20
Modernization Coordinator	-	-	-	1.00	1.00	1.00
Emergency Preparedness Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Office Manager	0.75	0.75	0.75	0.20	0.20	0.20
Clinic Administration Assistant	-	-	-	1.00	1.00	1.00
Health Strategist I, II, III	5.15	5.80	8.05	8.00	8.00	8.00
Patient Accounts Technician	1.00	1.00	1.65	1.00	1.00	1.00
Home Visitor	0.80	0.80	0.80	-	-	-
Administrative Clerk Senior	1.00	1.00	1.00	-	-	-
Certified Professional Authority	-	-	-	1.00	1.00	1.00
Community Outreach Specialist	0.80	1.00	2.00	1.00	1.00	1.00
Administrative Clerk	3.00	3.00	3.00	2.00	2.00	2.00
Program Assistant	1.00	1.00	0.80	-	-	-
Health Officer	0.50	0.25	0.50	-	-	-
Youth Liaison	0.45	1.30	0.30	0.60	0.60	0.60
Extra Help	-	-	0.55	-	-	-
<b>Total</b>	<b>23.00</b>	<b>24.65</b>	<b>30.95</b>	<b>26.80</b>	<b>26.80</b>	<b>26.80</b>

## ORGANIZATIONAL CHART

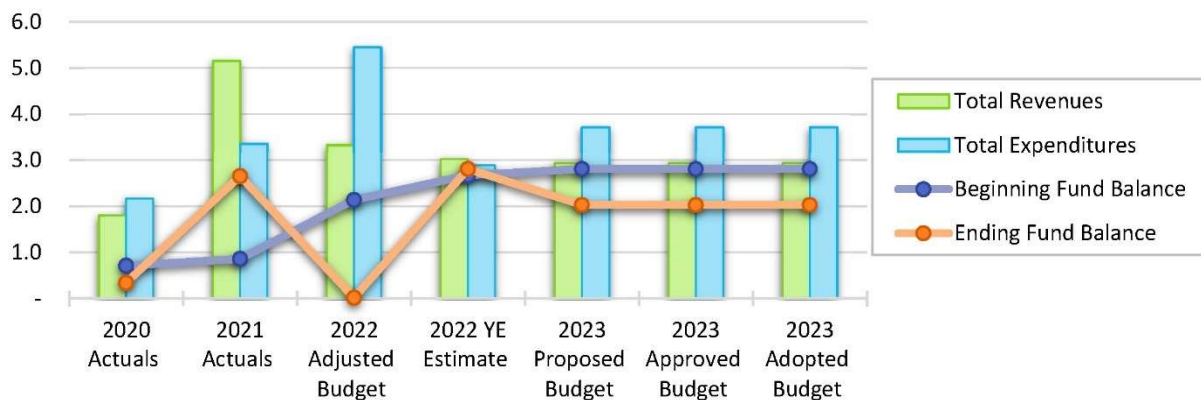


## BUDGET

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 728,815	\$ 880,129	\$ 2,141,050	\$ 2,673,000	\$ 2,810,000	\$ 2,810,000	\$ 2,810,000
<b>Revenue</b>							
Intergovernmental	1,404,272	3,213,879	1,646,397	1,548,000	1,591,800	1,591,800	1,591,800
Transfers and Interfund	13,122	1,124,996	887,650	888,000	731,000	731,000	731,000
Licenses, Permits & Fees	74,916	76,936	77,500	93,000	80,100	80,100	80,100
Charges for Services	439,169	720,375	700,106	485,000	513,600	513,600	513,600
Miscellaneous	21,214	13,011	12,200	12,000	20,200	20,200	20,200
<b>Total Revenue</b>	<b>1,952,693</b>	<b>5,149,197</b>	<b>3,323,853</b>	<b>3,026,000</b>	<b>2,936,700</b>	<b>2,936,700</b>	<b>2,936,700</b>
<b>Total Resources</b>	<b>\$ 2,681,508</b>	<b>\$ 6,029,326</b>	<b>\$ 5,464,903</b>	<b>\$ 5,699,000</b>	<b>\$ 5,746,700</b>	<b>\$ 5,746,700</b>	<b>\$ 5,746,700</b>
<b>Exoenditures</b>							
Health Department	\$ 529,106	\$ 1,053,056	\$ 1,152,685	\$ 784,000	\$ 1,132,900	\$ 1,132,900	\$ 1,132,900
Grant-Funded Health Programs	1,513,876	2,206,958	4,140,653	1,962,000	2,481,000	2,481,000	2,481,000
Environmental Health	94,368	96,526	113,850	105,000	97,400	97,400	97,400
Transfers	32,759	-	38,000	38,000	-	-	-
Contingency	-	-	19,715	-	2,035,400	2,035,400	2,035,400
<b>Total Expenditures</b>	<b>2,170,109</b>	<b>3,356,540</b>	<b>5,464,903</b>	<b>2,889,000</b>	<b>5,746,700</b>	<b>5,746,700</b>	<b>5,746,700</b>
<b>Other Requirements</b>							
Reserved for Future Expenditure	-	-	-	-	-	-	-
<b>Total Requirements</b>	<b>\$ 2,170,109</b>	<b>\$ 3,356,540</b>	<b>\$ 5,464,903</b>	<b>\$ 2,889,000</b>	<b>\$ 5,746,700</b>	<b>\$ 5,746,700</b>	<b>\$ 5,746,700</b>

Note: Some of the Health Services activity was reported in the General Fund in fiscal year 2020. The information is presented above for comparability purposes.

### HEALTH SERVICES FUND Revenues and Expenditures in millions



## 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

The library provides access to physical and digital materials, offers programming for all ages, aims to increase access to technology, supports the local educational ecosystem, and fosters early learning and early literacy. Under the five pillars of our 20019-2024 strategic plan the library aims for outcomes that lead us to our vision for the future.

The library is comprised of two main teams: circulation and public services. Circulation staff serve library patrons at the service desk, process materials, and ensure that the building and grounds are well-kept. Public services staff select library materials, provide programs in and out of the library, develop community partnerships, work at the service desk, and answer patrons' research questions. A five-person Library Board of Trustees, appointed by the County Court, oversees and advises on library services, including helping guide the work of the Library Director and other staff.

The COVID-19 pandemic continued to impact library operations in the 2021-2022 fiscal year. We maintained library services at as high a level as possible via our curbside pickup plan, take-and-make programming, and ongoing excellent customer service. As we look ahead to the next

fiscal year, our team is excited to get back on track with achieving strategic goals such as reaching underserved communities in Crook County. We are also recruiting to fill 2 open positions and look forward to filling a 3<sup>rd</sup> vacancy in FY 23 (see Challenges.)

### RESOURCES

Funding for the Library comes primarily from the County's property taxes (\$1.36 million) with library fees making up less than 1% of the operating budget.

The library also oversees restricted and unrestricted monies coming from grants and donations. This includes financial support from The Friends of the Crook County Library, an independent 501(c)(3) nonprofit, and their gracious contribution to the library's programming and collections. We also receive grants from the State Library of Oregon and have the potential to receive a donation from Meta to support tech education and cultural programming. The library anticipates a starting balance of rolled-over grant funds totaling \$59,000 with expected new grant revenue of approximately \$22,000.

The public library contains the county law library, funded biennially by the state. We expect a payment of approximately \$21,000 this year with \$9,000 carried over from FY 22. 3.5% of the Library Director's salary is paid by law library funds.

### APPROPRIATIONS

The total of proposed expenditures for the library's regular budget is \$1.471 million. Grant expenditures will be set by the terms of grants that are utilized in the fiscal year, for example Ready to Read, grants from the Friends of the Library to support library initiatives, etc.

The Law Library expenditures can go up to \$30,000; most of the spending for the law library goes to subscription databases with other funds providing print materials and reference resources to support the professional legal community as well as the layperson.

### CHANGES FROM PREVIOUS YEAR

One of the only areas to see change in our budget from FY 22 to FY 23 is in our collection development budget which has an overall decrease of \$3,000. After reviewing circulation statistics and overall publishing trends, we have reduced spending in some areas where digital services are overtaking physical materials (i.e. books on CD, music CDs.) Electronic resources such as our research databases and eBook/eAudio services through Overdrive and Hoopla are funded at a similar rate to last year. We have ceased subscription to one research database at a savings of \$2,000.

The library's office supplies budget has been reset to its pre-pandemic rate of \$8,000, increased from FY 22 by \$3,000. While the library discovered some operational efficiencies, we anticipate the need to purchase some significant supplies related to circulation of library materials in FY 23.

### SUCCESSES/HIGHLIGHTS

- **Launch of new collections.** Library of Things and Circulating Technology Kits
- **Grants.** the library received a grant from the Crook County Foundation's Cultural Coalition to support cultural programming; the library received an ARPA grant facilitated by the State Library of Oregon to add Spanish-language content to our website, translation of major policy and procedure, and the installation of a digital signage system that offers bilingual and Spanish language information.
- We welcomed our new Teen Services Librarian who has been an incredible addition to our team

- We had a highly successful summer reading program in 2021 where residents of all ages participated to earn prizes and engage with the library
- We offered a winter reading program that was also a fun addition to our services
- We continue to cross-train staff to maximize workflows and ensure that all tasks can be completed with quality at the library
- Increased engagement via our social media platforms with regular postings
- Held library card drives for area schools and in general saw a significant upswing in new library accounts
- Added notary services

### CHALLENGES

#### Pandemic impacts on patrons and staff

We anticipate steadily increasing numbers of visitors and circulation numbers as library patrons return with the waning of the pandemic. Patrons who were opposed to mask mandates and didn't visit the library in person have already begun to return. Staff well-being is on the increase as the stress of working in a public arena through the pandemic is lessened.

#### Staffing / Hiring Pause

By the end of calendar year 2021 the library was down 1.65 FTE including one management position and one part time library technician position. This led to the Library Director working two management positions and other staff shifting their workflows and, in some cases, de-prioritizing core job functions to ensure continued excellent frontline services. Staff continued to flex as we lost one additional .5 FTE library aide. We are currently recruiting for the 1.65 FTE positions and will hire for our final vacancy in the new fiscal year.

## OPPORTUNITIES

- Return of in-Person programming**  
 Librarians returned to offering in-person programming and limited outreach in January 2022. This was a boon to both staff and patrons who were excited to get back to some of our normal operations.
- Nontraditional Collections**  
 Thanks to grant funding we launched two new special collections: a Library of Things in our children’s area where we circulate building and robotics kits to encourage STEAM exploration by youth and families and circulating technology kits. The kits contain a WiFi hotspot and some have a laptop or tablet. This project aims to bridge

the digital divide and increase access to WiFi, which year by year becomes more of a universal need.

- Homebound Services**  
 We launched our new homebound services delivery program called Words on Wheels. Library patrons who are unable to visit the library due to short or long-term disability are able to enroll in the program and receive library materials delivered to their home. This moves us toward our strategic goal of increasing library access to those who have been underserved.

## PERFORMANCE MEASURES

Appropriate measures are in development and will be incorporated in the future.

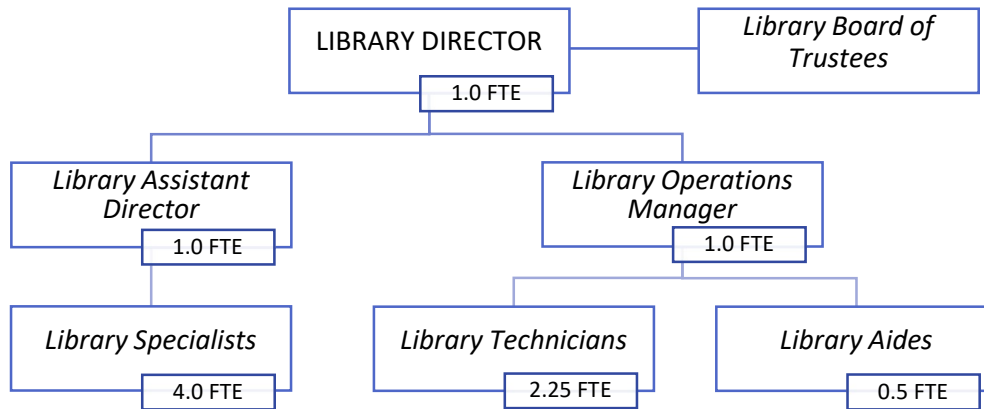
## PERSONNEL

The fiscal year 2023 budget proposes the same level of staffing and services as the previous fiscal year. Positions that went unfilled in fiscal

year 2022 have been approved for carryover into this budget cycle (Public Services Manager, Customer Services Specialist, Library Aide).

Position	2020 Actuals	2021 Actuals	2022 Adj Budget	2023 Proposed	2023 Approved	2023 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	2.30	2.63	2.25	2.25	2.25	2.25
Library Aides	1.00	1.00	0.50	0.50	0.50	0.50
<b>Total</b>	<b>10.30</b>	<b>10.63</b>	<b>9.75</b>	<b>9.75</b>	<b>9.75</b>	<b>9.75</b>

### ORGANIZATIONAL CHART

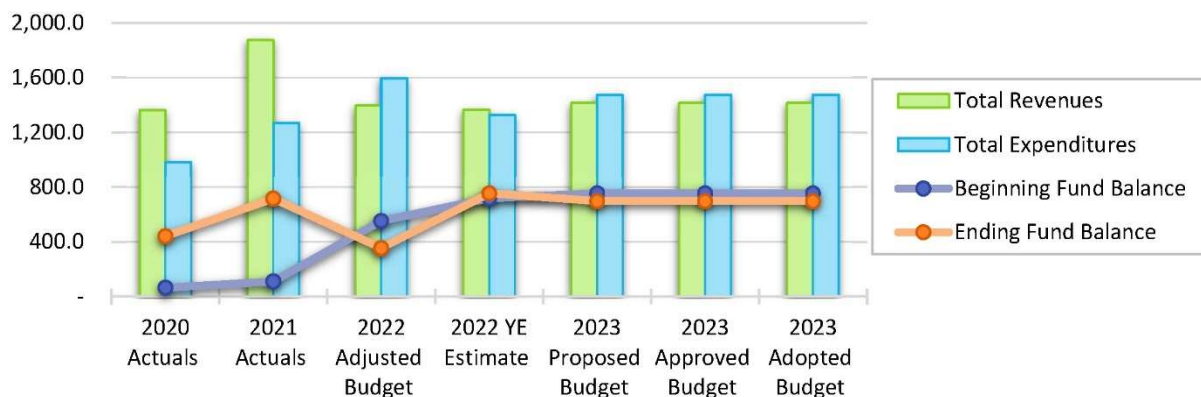


### BUDGET

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 123,062	\$ 110,669	\$ 554,000	\$ 718,000	\$ 755,200	\$ 755,200	\$ 755,200
<b>Revenue</b>							
Taxes	1,209,078	1,240,393	1,263,000	1,301,000	1,360,000	1,360,000	1,360,000
Intergovernmental	10,799	23,530	8,400	15,000	8,500	8,500	8,500
Transfers and Interfund	-	578,932	27,550	30,200	-	-	-
Licenses, Permits & Fees	28,241	20,151	31,500	5,000	27,500	27,500	27,500
Charges for Services	(455)	124	100	1,000	-	-	-
Miscellaneous	114,644	12,052	65,000	13,000	20,000	20,000	20,000
<b>Total Revenue</b>	<b>1,362,307</b>	<b>1,875,182</b>	<b>1,395,550</b>	<b>1,365,200</b>	<b>1,416,000</b>	<b>1,416,000</b>	<b>1,416,000</b>
<b>Total Resources</b>	<b>\$ 1,485,369</b>	<b>\$ 1,985,851</b>	<b>\$ 1,949,550</b>	<b>\$ 2,083,200</b>	<b>\$ 2,171,200</b>	<b>\$ 2,171,200</b>	<b>\$ 2,171,200</b>
<b>Expenditures</b>							
Library	\$ 879,132	\$ 1,194,569	\$ 1,380,689	\$ 1,256,000	\$ 1,402,300	\$ 1,402,300	\$ 1,402,300
Library Grants and Donations	73,465	49,959	141,400	45,000	43,200	43,200	43,200
Law Library	32,081	23,774	72,161	27,000	28,600	28,600	28,600
Contingency	-	-	355,300	-	697,100	697,100	697,100
<b>Total Expenditures</b>	<b>\$ 984,678</b>	<b>\$ 1,268,302</b>	<b>\$ 1,949,550</b>	<b>\$ 1,328,000</b>	<b>\$ 2,171,200</b>	<b>\$ 2,171,200</b>	<b>\$ 2,171,200</b>

Note: Some of the Library activity was reported in the General Fund in fiscal year 2020. The information is presented above for comparability purposes.

### LIBRARY FUND Revenues and Expenditures in thousands



## Veterans Services Fund

### VALUES

“VETS FIRST”

Virtue, Empathy, Trustworthiness, Selflessness, Fairness, Integrity, Respect, Service, Teamwork

### 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

The Crook County Veterans’ Service Office employs County Veterans’ Service Officers (CVSO) that are accredited through the Oregon Department of Veterans Affairs (ODVA) through standards set forth by the U.S. Department of Veterans Affairs. The CVSOs develop claims for veterans, surviving spouses, the children of veterans, and members of the armed forces that are transitioning from military service. These claims require knowledge on complex medical conditions and how they affect other parts of the body.

The CVSOs need to be able to read, interpret, apply 38 U.S. Code, Title 38 Code of Federal Regulations, and the U.S. Department of Veterans Affairs various manuals to adjudicate a claim.

The assistance the Crook County Veterans’ Service Office offers is not limited to just the application of disability claims. It also includes assistance with Veterans Health Administration issues, Veterans Cemetery Administration claims and assistance in directing clients to our community partners. This office also provides education information assistance, Vocational Readiness & Employment claim processing, assistance in obtaining counseling, and community outreach. The Crook County Veterans’ Services also works closely with other

Veteran organizations located within Deschutes County that provide services to Crook County Veterans.

All services and support provided by the Crook County Veterans’ Service Office are completed at zero charge to the Veteran. This is a non-revenue 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

Personnel is the primary expense which enables the department to work with Veterans to obtain the benefits to which they are entitled. Other key expenses come from operations encompassing community outreach, advertising, and continued training/conferences.

### CHANGES FROM THE PREVIOUS YEAR

Staff has been reduced from the fiscal year 2022 budget for accommodation reasons.

### HIGHLIGHTS

Although the Oregon accreditation process takes one year to complete, the staff has obtained National Association of County Veterans’ Service Officers (NACVSO) accreditation.

Both service officers are on track to obtain ODVA accreditation sometime in October or November of 2022.

While many offices in other counties remained closed to in-office appointments post-Covid,



the Crook County office has been open to clients. Staff also meet clients at their residence if they are unable to come to the office.

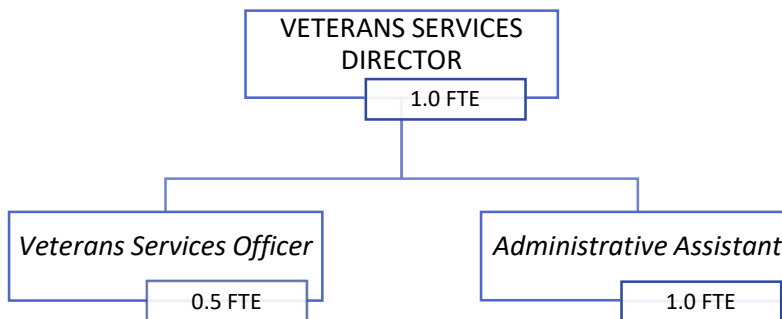
**CHALLENGES**

Community outreach is the largest gap in services. The tightrope walked with services to Veterans for claims and other programs along with outreach currently is weighed against the priority of provided Veteran support. With one 1.0 FTE and one .5 FTE personnel in fiscal year 2022, the primary focus has been on Veteran programs and claims. This leaves a hole in community outreach.

**PERSONNEL**

Position	2020 Actuals	2021 Actuals	2022 Adj Budget	2023 Proposed	2023 Approved	2023 Adopted
Director Veterans Services	1.00	1.00	1.00	1.00	1.00	1.00
Veterans Service Officers	1.00	1.00	1.00	0.50	0.50	0.50
Administrative Assistant	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>2.50</b>	<b>2.50</b>	<b>2.50</b>

**ORGANIZATIONAL CHART**



With the projected arrival of an Administrative Assistant in fiscal year 2023, community outreach efforts will resume along with the full spectrum of services.

**OPPORTUNITIES**

Community outreach.

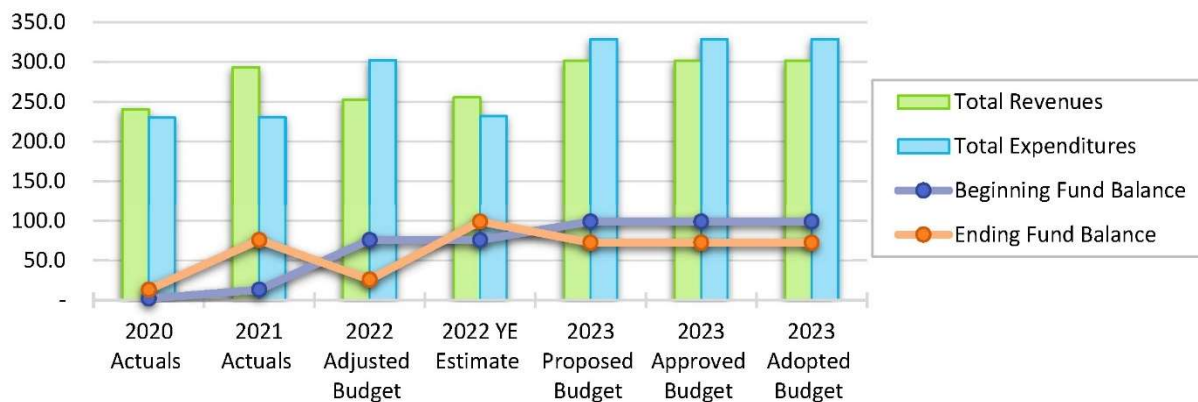
**PERFORMANCE MEASURES**

Appropriate measures are in development and will be incorporated in the future.

## BUDGET

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 2,175.00	\$ 13,188.00	\$ 75,865.00	\$ 75,900.00	\$ 99,300.00	\$ 99,300.00	\$ 99,300.00
<b>Revenue</b>							
Intergovernmental	91,138	82,131	91,567	90,000	91,200	91,200	91,200
Transfers and Interfund	149,737	210,396	160,700	165,400	210,600	210,600	210,600
Miscellaneous	149	622	500	-	-	-	-
<b>Total Revenue</b>	<b>241,024</b>	<b>293,149</b>	<b>252,767</b>	<b>255,400</b>	<b>301,800</b>	<b>301,800</b>	<b>301,800</b>
<b>Total Resources</b>	<b>\$ 243,199</b>	<b>\$ 306,337</b>	<b>\$ 328,632</b>	<b>\$ 331,300</b>	<b>\$ 401,100</b>	<b>\$ 401,100</b>	<b>\$ 401,100</b>
<b>Expenditures</b>							
Personnel	\$ 202,073	\$ 161,147	\$ 210,500	\$ 141,000	\$ 203,700	\$ 203,700	\$ 203,700
Materials & Services	27,936	69,324	92,200	91,000	125,000	125,000	125,000
Contingency	-	-	25,932	-	72,400	72,400	72,400
<b>Total Expenditures</b>	<b>\$ 230,009</b>	<b>\$ 230,471</b>	<b>\$ 328,632</b>	<b>\$ 232,000</b>	<b>\$ 401,100</b>	<b>\$ 401,100</b>	<b>\$ 401,100</b>

### VETERANS SERVICES FUND Revenues and Expenditures *in thousands*



# GOVERNMENTAL FUNDS: Special Revenue

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# Mental Health Services Fund

## SUMMARY

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

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.

## 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

## APPROPRIATIONS

All expenditures are pass-through dependent on the resources noted above.

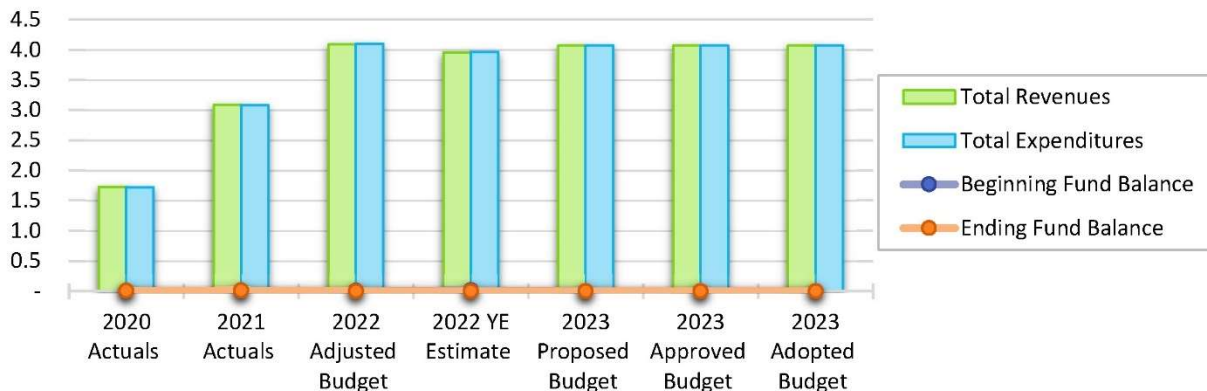
## CHANGES FROM PREVIOUS YEAR

No changes from the previous year.

## BUDGET

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ -	\$ 7,286.00	\$ 8,000.00	\$ 10,000.00	\$ -	\$ -	\$ -
<b>Revenue</b>							
Intergovernmental	1,728,279	3,084,096	4,090,000	3,959,000	4,070,000	4,070,000	4,070,000
Interest	975	1,371	1,400	1,000	-	-	-
<b>Total Revenue</b>	<b>1,729,254</b>	<b>3,085,467</b>	<b>4,091,400</b>	<b>3,960,000</b>	<b>4,070,000</b>	<b>4,070,000</b>	<b>4,070,000</b>
<b>Total Resources</b>	<b>\$ 1,729,254</b>	<b>\$ 3,092,753</b>	<b>\$ 4,099,400</b>	<b>\$ 3,970,000</b>	<b>\$ 4,070,000</b>	<b>\$ 4,070,000</b>	<b>\$ 4,070,000</b>
<b>Expenditures</b>							
Materials & Services	\$ 1,721,968	\$ 3,082,984	\$ 4,099,400	\$ 3,970,000	\$ 4,070,000	\$ 4,070,000	\$ 4,070,000
<b>Total Expenditures</b>	<b>\$ 1,721,968</b>	<b>\$ 3,082,984</b>	<b>\$ 4,099,400</b>	<b>\$ 3,970,000</b>	<b>\$ 4,070,000</b>	<b>\$ 4,070,000</b>	<b>\$ 4,070,000</b>

**Revenues and Expenditures**  
*in millions*



# 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.

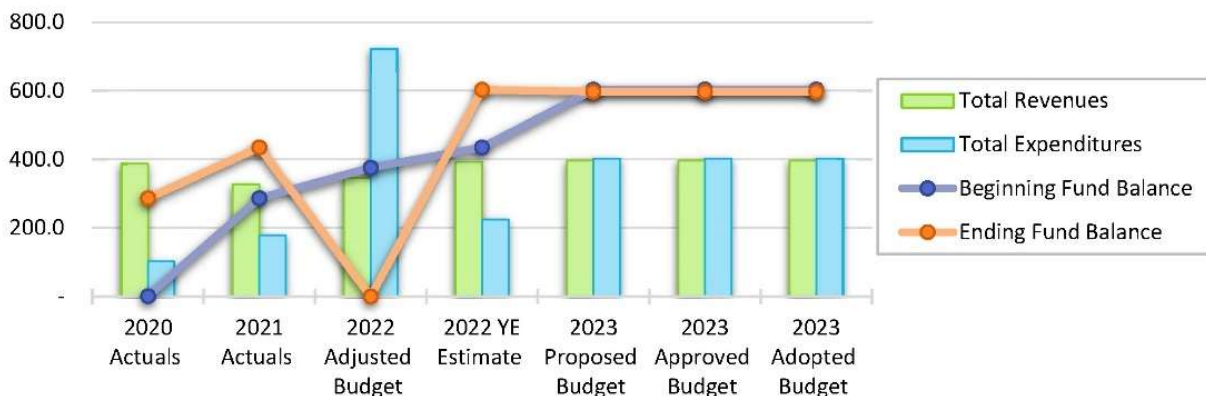
## CHANGES FROM PREVIOUS YEAR

Anticipated program activities were significantly scaled back due to the pandemic. COIC expects programs to be expanded in fiscal year 2023. A contingency is budgeted with a majority of the anticipated beginning fund balance (carryover of funds).

## BUDGET

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 1,440	\$ 286,263	\$ 376,000	\$ 435,000	\$ 603,000	\$ 603,000	\$ 603,000
<b>Revenue</b>							
Intergovernmental	384,022	323,910	342,700	389,900	393,000	393,000	393,000
Interest	2,995	3,590	3,600	3,000	4,000	4,000	4,000
<b>Total Revenue</b>	<b>387,017</b>	<b>327,500</b>	<b>346,300</b>	<b>392,900</b>	<b>397,000</b>	<b>397,000</b>	<b>397,000</b>
<b>Total Resources</b>	<b>\$ 388,457</b>	<b>\$ 613,763</b>	<b>\$ 722,300</b>	<b>\$ 827,900</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>
<b>Expenditures</b>							
Materials & Services	\$ 100,194	\$ 178,522	\$ 722,300	\$ 224,900	\$ 402,000	\$ 402,000	\$ 402,000
Transfers	2,000	-	-	-	-	-	-
Contingency	-	-	-	-	598,000	598,000	598,000
<b>Total Expenditures</b>	<b>\$ 102,194</b>	<b>\$ 178,522</b>	<b>\$ 722,300</b>	<b>\$ 224,900</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>

**Revenues and Expenditures**  
*in thousands*



# 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

The County Clerk has proposed appropriating the funds for materials and services and capital outlay as presented, as well as personnel for 0.18 FTE staff time used specifically to archive.

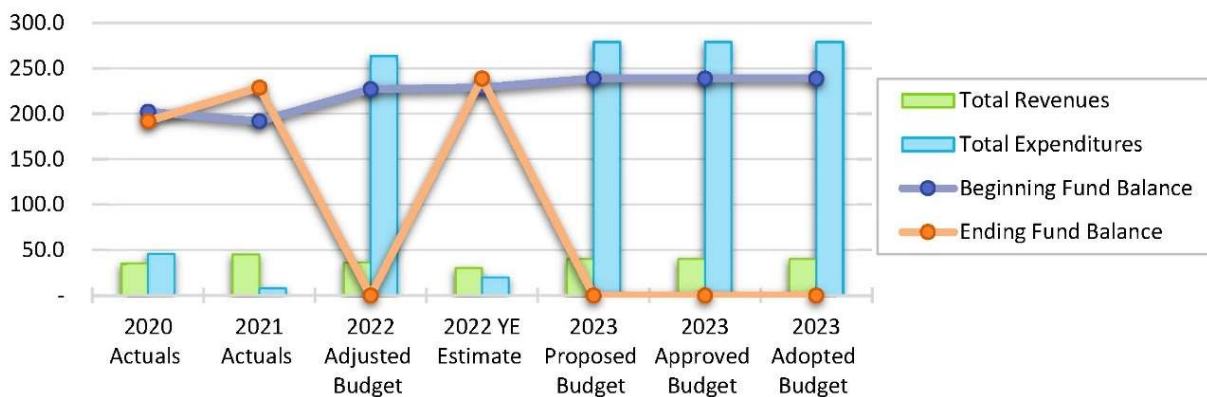
## CHANGES FROM PREVIOUS YEAR

No changes from the previous year.

## BUDGET

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 202,299	\$ 191,854	\$ 227,000	\$ 229,000	\$ 239,000	\$ 239,000	\$ 239,000
<b>Revenue</b>							
Transfers and Interfund	11,454	15,817	14,000	10,000	14,000	14,000	14,000
Licenses, Permits & Fees	20,358	27,330	19,100	20,000	24,600	24,600	24,600
Miscellaneous	3,394	1,769	3,200	-	1,300	1,300	1,300
<b>Total Revenue</b>	<b>35,206</b>	<b>44,916</b>	<b>36,300</b>	<b>30,000</b>	<b>39,900</b>	<b>39,900</b>	<b>39,900</b>
<b>Total Resources</b>	<b>\$ 237,505</b>	<b>\$ 236,770</b>	<b>\$ 263,300</b>	<b>\$ 259,000</b>	<b>\$ 278,900</b>	<b>\$ 278,900</b>	<b>\$ 278,900</b>
<b>Expenditures</b>							
Notary	\$ -	\$ -	\$ 44,600	\$ -	\$ 46,800	\$ 46,800	\$ 46,800
Recording	8,684	407	125,500	5,000	139,600	139,600	139,600
Archive	36,965	7,372	93,200	15,000	92,500	92,500	92,500
<b>Total Expenditures</b>	<b>\$ 45,649</b>	<b>\$ 7,779</b>	<b>\$ 263,300</b>	<b>\$ 20,000</b>	<b>\$ 278,900</b>	<b>\$ 278,900</b>	<b>\$ 278,900</b>

**Revenues and Expenditures**  
*in thousands*



## Video Lottery Fund

### SUMMARY

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

Development for Central Oregon (EDCO)/the Chamber. The one third appropriated to EDCO/Chamber is then split one third to EDCO and two thirds to the Chamber. The remaining third of funds are allocated to \$5,000 for Fireworks and the remainder available for other projects.

### REVENUE

Estimated receipts for fiscal year 2022 are 93% of fiscal year 2021 actual. The forecast for fiscal year 2023 of \$225,000 represents a slight increase.

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

### APPROPRIATIONS

The County has proposed appropriating the funds for materials and services and contingency as presented. One third of the current year funding is allocated to each the Fairgrounds and Economic

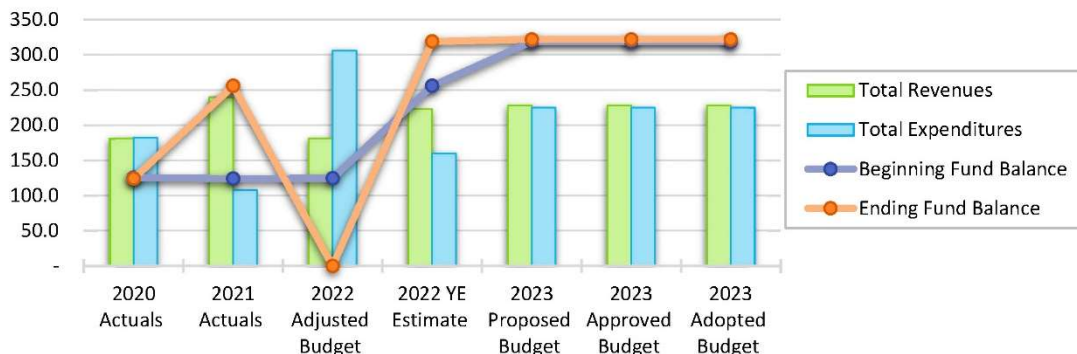
### CHANGES FROM PREVIOUS YEAR

Increased funding to the Fairgrounds (from \$60,000) and similar proportional increases to the Chamber and EDCO.

### BUDGET

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 125,448	\$ 124,289	\$ 124,700	\$ 256,000	\$ 319,000	\$ 319,000	\$ 319,000
<b>Revenue</b>							
Intergovernmental	181,235	238,543	180,000	222,000	225,000	225,000	225,000
Miscellaneous	-	1,260	1,100	1,000	3,000	3,000	3,000
Interest	-	1,260	1,100	1,000	3,000	3,000	3,000
<b>Total Revenue</b>	<b>181,235</b>	<b>239,803</b>	<b>181,100</b>	<b>223,000</b>	<b>228,000</b>	<b>228,000</b>	<b>228,000</b>
<b>Total Resources</b>	<b>\$ 306,683</b>	<b>\$ 364,092</b>	<b>\$ 305,800</b>	<b>\$ 479,000</b>	<b>\$ 547,000</b>	<b>\$ 547,000</b>	<b>\$ 547,000</b>
<b>Expenditures</b>							
Materials & Services	\$ 127,394	\$ 48,000	\$ 245,800	\$ 100,000	\$ 150,000	\$ 150,000	\$ 150,000
Transfers	55,000	60,000	60,000	60,000	75,000	75,000	75,000
Contingency	-	-	-	-	322,000	322,000	322,000
<b>Total Expenditures</b>	<b>\$ 182,394</b>	<b>\$ 108,000</b>	<b>\$ 305,800</b>	<b>\$ 160,000</b>	<b>\$ 547,000</b>	<b>\$ 547,000</b>	<b>\$ 547,000</b>

**Revenues and Expenditures**  
*in thousands*



# Surveyor Fund

## SUMMARY

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

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.

## 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.

### 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.

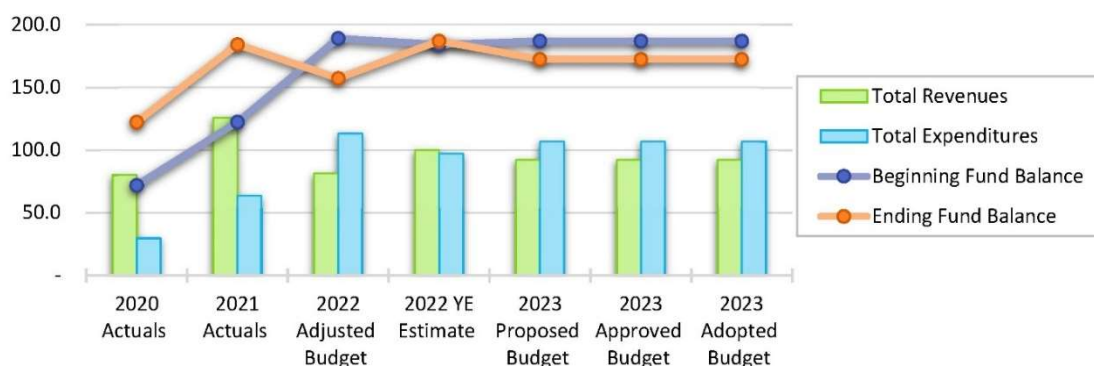
## APPROPRIATIONS

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

## BUDGET

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 71,831	\$ 122,209	\$ 189,000	\$ 184,000	\$ 187,000	\$ 187,000	\$ 187,000
<b>Revenue</b>							
Licenses, Permits & Fees	78,374	124,247	80,000	99,000	90,000	90,000	90,000
Miscellaneous	1,637	1,353	1,300	1,000	2,000	2,000	2,000
<b>Total Revenue</b>	<b>80,011</b>	<b>125,600</b>	<b>81,300</b>	<b>100,000</b>	<b>92,000</b>	<b>92,000</b>	<b>92,000</b>
<b>Total Resources</b>	<b>\$ 151,842</b>	<b>\$ 247,809</b>	<b>\$ 270,300</b>	<b>\$ 284,000</b>	<b>\$ 279,000</b>	<b>\$ 279,000</b>	<b>\$ 279,000</b>
<b>Expenditures</b>							
Materials & Services	\$ 29,633	\$ 63,668	\$ 113,100	\$ 97,000	\$ 106,700	\$ 106,700	\$ 106,700
Contingency	-	-	157,200	-	172,300	172,300	172,300
<b>Total Expenditures</b>	<b>\$ 29,633</b>	<b>\$ 63,668</b>	<b>\$ 270,300</b>	<b>\$ 97,000</b>	<b>\$ 279,000</b>	<b>\$ 279,000</b>	<b>\$ 279,000</b>

**Revenues and Expenditures**  
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

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 39,366	\$ 40,061	\$ 45,000	\$ 44,000	\$ 41,000	\$ 41,000	\$ 41,000
<b>Revenue</b>							
Intergovernmental	3,994	3,791	4,000	4,000	4,000	4,000	4,000
Miscellaneous	721	344	400	-	-	-	-
<b>Total Revenue</b>	<b>4,715</b>	<b>4,135</b>	<b>4,400</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>Total Resources</b>	<b>\$ 44,081</b>	<b>\$ 44,196</b>	<b>\$ 49,400</b>	<b>\$ 48,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>
<b>Expenditures</b>							
Materials & Services	\$ 4,020	\$ -	\$ 49,400	\$ 7,000	\$ 45,000	\$ 45,000	\$ 45,000
<b>Total Expenditures</b>	<b>\$ 4,020</b>	<b>\$ -</b>	<b>\$ 49,400</b>	<b>\$ 7,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>

### 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.*

# Tourism Fund

## SUMMARY

The 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% (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.

## BUDGET

## APPROPRIATIONS

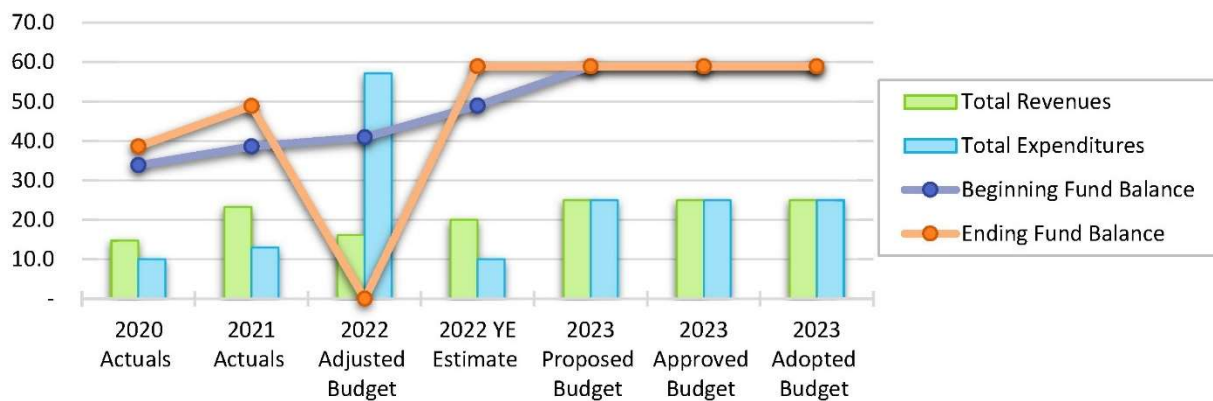
Current year expenditures are budgeted consistent with the projected revenue. The fund balance carryover is included in contingency to address a significant one-time funding request.

## CHANGES FROM PREVIOUS YEAR

Contingency is budgeted rather than unknown programs.

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 33,903	\$ 38,654	\$ 41,000	\$ 49,000	\$ 59,000	\$ 59,000	\$ 59,000
<b>Revenue</b>							
Taxes	14,042	22,966	15,900	20,000	25,000	25,000	25,000
Miscellaneous	709	305	300	-	-	-	-
<b>Total Revenue</b>	<b>14,751</b>	<b>23,271</b>	<b>16,200</b>	<b>20,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>Total Resources</b>	<b>\$ 48,654</b>	<b>\$ 61,925</b>	<b>\$ 57,200</b>	<b>\$ 69,000</b>	<b>\$ 84,000</b>	<b>\$ 84,000</b>	<b>\$ 84,000</b>
<b>Expenditures</b>							
Materials & Services	\$ 10,000	\$ 13,000	\$ 57,200	\$ 10,000	\$ 25,000	\$ 25,000	\$ 25,000
Contingency	-	-	-	-	59,000	59,000	59,000
<b>Total Expenditures</b>	<b>\$ 10,000</b>	<b>\$ 13,000</b>	<b>\$ 57,200</b>	<b>\$ 10,000</b>	<b>\$ 84,000</b>	<b>\$ 84,000</b>	<b>\$ 84,000</b>

**Revenues and Expenditures**  
*in thousands*



## 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.

### RESOURCES

The agreement calls for account balances not to exceed: \$100,000 IT and technology; \$50,000 building maintenance; \$30,000 furnishings, for a total of \$180,000. A shortfall of approximately \$51,000 exists and will be discussed in fiscal year 2023.

### APPROPRIATIONS

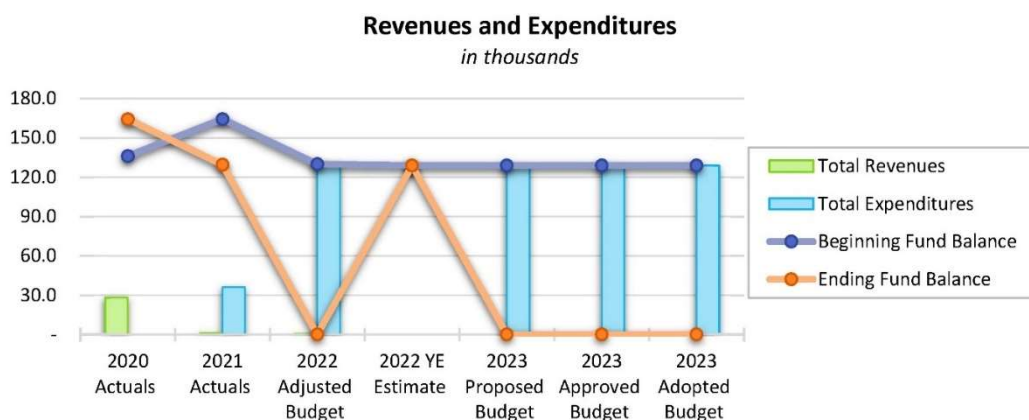
The full amount of carryover balances and interest are included in the proposed budget should the joint committee desire to make replacement purchases during the year.

### CHANGES FROM PREVIOUS YEAR

No changes from the previous year.

### BUDGET

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 136,236	\$ 164,452	\$ 130,100	\$ 129,000	\$ 129,000	\$ 129,000	\$ 129,000
<b>Revenue</b>							
Transfers and Interfund	25,500	-	-	-	-	-	-
Miscellaneous	2,716	1,164	800	-	-	-	-
<b>Total Revenue</b>	<b>28,216</b>	<b>1,164</b>	<b>800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Resources</b>	<b>\$ 164,452</b>	<b>\$ 165,616</b>	<b>\$ 130,900</b>	<b>\$ 129,000</b>	<b>\$ 129,000</b>	<b>\$ 129,000</b>	<b>\$ 129,000</b>
<b>Expenditures</b>							
Materials & Services	\$ -	\$ 36,079	\$ 130,900	\$ -	\$ 129,000	\$ 129,000	\$ 129,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 36,079</b>	<b>\$ 130,900</b>	<b>\$ -</b>	<b>\$ 129,000</b>	<b>\$ 129,000</b>	<b>\$ 129,000</b>



# 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.

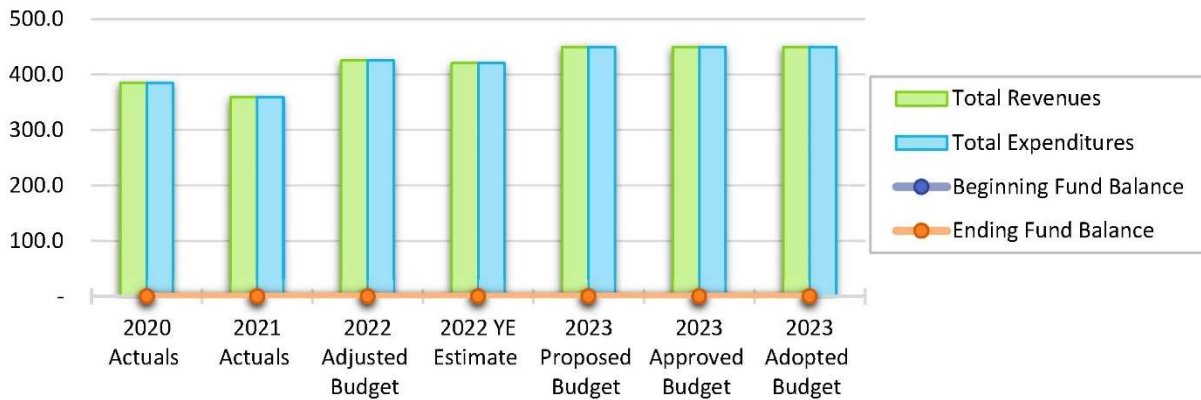
## APPROPRIATIONS

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

## BUDGET

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Revenue</b>							
Taxes	\$ 108,366	\$ 110,270	\$ 125,000	\$ 121,000	\$ 135,000	\$ 135,000	\$ 135,000
Intergovernmental	276,114	248,858	300,000	299,000	315,000	315,000	315,000
Miscellaneous	232	111	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 384,712</b>	<b>\$ 359,239</b>	<b>\$ 425,000</b>	<b>\$ 420,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>
<b>Expenditures</b>							
Special Payment	\$ 384,712	\$ 359,128	\$ 425,000	\$ 420,000	\$ 450,000	\$ 450,000	\$ 450,000
<b>Total Expenditures</b>	<b>\$ 384,712</b>	<b>\$ 359,128</b>	<b>\$ 425,000</b>	<b>\$ 420,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>

**Revenues and Expenditures**  
*in thousands*



# 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.

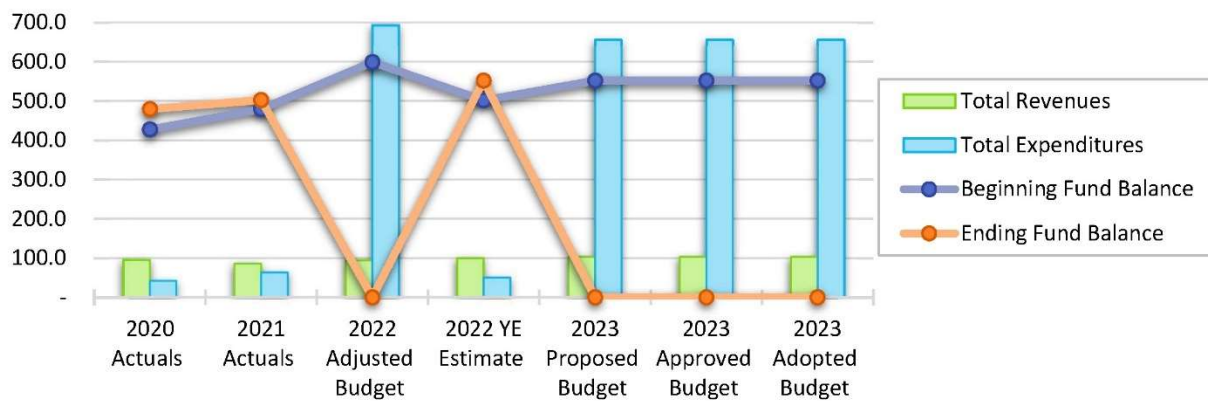
## CHANGES FROM PREVIOUS YEAR

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 2022.

## BUDGET

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 427,483	\$ 479,713	\$ 599,000	\$ 502,000	\$ 552,000	\$ 552,000	\$ 552,000
<b>Revenue</b>							
Intergovernmental	90,955	81,977	90,000	98,000	98,000	98,000	98,000
Miscellaneous	3,525	3,873	3,600	2,000	5,000	5,000	5,000
<b>Total Revenue</b>	<b>94,480</b>	<b>85,850</b>	<b>93,600</b>	<b>100,000</b>	<b>103,000</b>	<b>103,000</b>	<b>103,000</b>
<b>Total Resources</b>	<b>\$ 521,963</b>	<b>\$ 565,563</b>	<b>\$ 692,600</b>	<b>\$ 602,000</b>	<b>\$ 655,000</b>	<b>\$ 655,000</b>	<b>\$ 655,000</b>
<b>Expenditures</b>							
Materials & Services	\$ 42,250	\$ 63,246	\$ 692,600	\$ 50,000	\$ 655,000	\$ 655,000	\$ 655,000
<b>Total Expenditures</b>	<b>\$ 42,250</b>	<b>\$ 63,246</b>	<b>\$ 692,600</b>	<b>\$ 50,000</b>	<b>\$ 655,000</b>	<b>\$ 655,000</b>	<b>\$ 655,000</b>

**Revenues and Expenditures**  
*in thousands*



# 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

No changes.

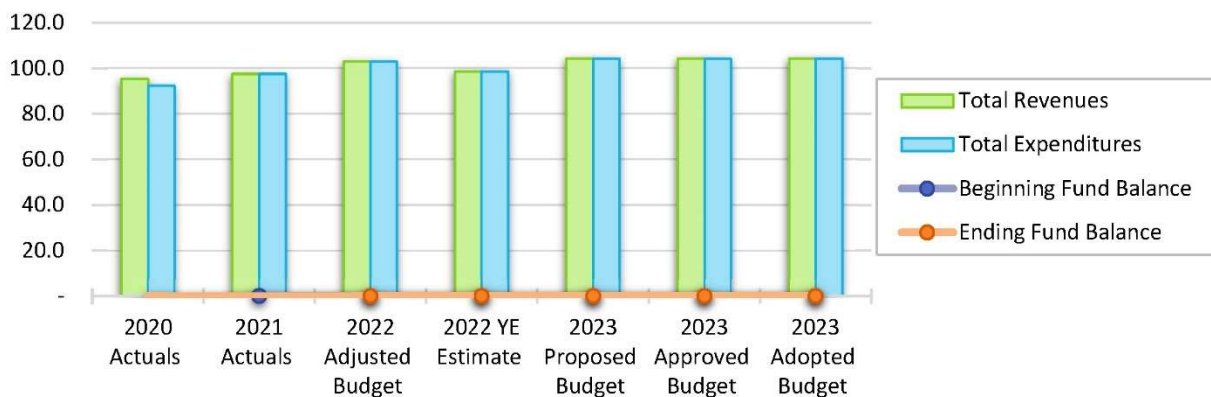
## PERSONNEL

Position	2020 Actuals	2021 Actuals	2022 Adj Budget	2023 Proposed	2023 Approved	2023 Adopted
Watershed Council Coordinator	1.00	1.00	1.00	1.00	1.00	1.00

## BUDGET

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Revenue</b>							
Transfers and Interfund	\$ -	\$ -	\$ 4,279	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	97,466	98,600	98,600	104,300	104,300	104,300
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 97,466</b>	<b>\$ 102,879</b>	<b>\$ 98,600</b>	<b>\$ 104,300</b>	<b>\$ 104,300</b>	<b>\$ 104,300</b>
<b>Expenditures</b>							
Personnel	\$ -	\$ 97,544	\$ 102,879	\$ 98,600	\$ 104,300	\$ 104,300	\$ 104,300
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 97,544</b>	<b>\$ 102,879</b>	<b>\$ 98,600</b>	<b>\$ 104,300</b>	<b>\$ 104,300</b>	<b>\$ 104,300</b>

**Revenues and Expenditures**  
*in thousands*



# GOVERNMENTAL FUNDS: Capital Projects

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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

Sale of property, interest income and loan repayments from the Museum are the primary revenue sources.

### APPROPRIATIONS

Acquisition of land from the Airport is budgeted in fiscal year 2023. The land is anticipated to be resold, with the timing of resale uncertain.

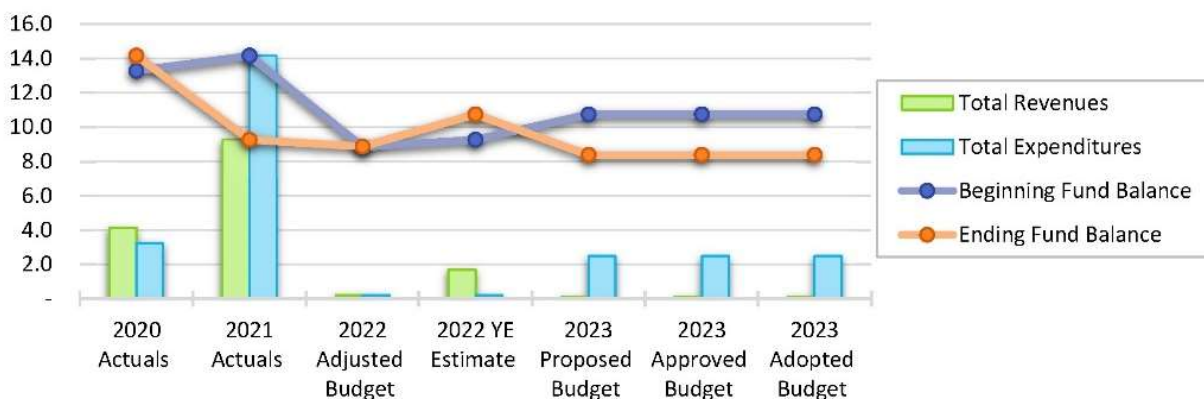
### CHANGES FROM PREVIOUS YEAR

Land acquisition is planned.

### BUDGET

	2020 Actuals	2021 Actuals	2022 Adj Budget	2022 YE Estimate	2023 Proposed	2023 Approved	2023 Adopted
<b>Resources</b>							
Beginning Fund Balance	\$ 8,114,789	\$ 10,746,277	\$ 8,850,000	\$ 9,276,000	\$ 10,749,000	\$ 10,749,000	\$ 10,749,000
<b>Revenue</b>							
Intergovernmental	23,446	23,446	23,500	23,000	23,000	23,000	23,000
Transfers and Interfund	634,134	8,963,300	-	-	-	-	-
Miscellaneous	2,194,223	288,934	210,000	1,660,000	110,000	110,000	110,000
<b>Total Revenue</b>	<b>2,851,803</b>	<b>9,275,680</b>	<b>233,500</b>	<b>1,683,000</b>	<b>133,000</b>	<b>133,000</b>	<b>133,000</b>
<b>Total Resources</b>	<b>\$ 10,966,592</b>	<b>\$ 20,021,957</b>	<b>\$ 9,083,500</b>	<b>\$ 10,959,000</b>	<b>\$ 10,882,000</b>	<b>\$ 10,882,000</b>	<b>\$ 10,882,000</b>
<b>Expenditures</b>							
Materials & Services	\$ 60,226	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	156,088	-	-	-	2,500,000	2,500,000	2,500,000
Transfers	4,000	10,746,277	210,000	210,000	-	-	-
Contingency	-	-	-	-	8,382,000	8,382,000	8,382,000
<b>Total Expenditures</b>	<b>220,314</b>	<b>10,746,277</b>	<b>210,000</b>	<b>210,000</b>	<b>10,882,000</b>	<b>10,882,000</b>	<b>10,882,000</b>
<b>Other Requirements</b>							
Reserved for Future Expenditure	-	-	8,873,500	-	-	-	-
<b>Total Requirements</b>	<b>\$ 220,314</b>	<b>\$ 10,746,277</b>	<b>\$ 9,083,500</b>	<b>\$ 210,000</b>	<b>\$ 10,882,000</b>	<b>\$ 10,882,000</b>	<b>\$ 10,882,000</b>

**Revenues and Expenditures**  
*in millions*





## Justice Center / Courthouse Capital Projects Fund

### SUMMARY

The Justice Center / Courthouse Capital Projects Fund accounts for the activity associated with the funding and construction of the Justice Center and Courthouse renovation projects. Voters approved General Obligation bonds to fund a portion of both projects. Debt Service is deferred until fiscal year 2028.

### RESOURCES

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, and interest income.

### BUDGET

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 439,000	\$40,133,000	\$40,133,000	\$40,133,000
<b>Revenue</b>							
Intergovernmental	-	-	-	-	16,000,000	16,000,000	16,000,000
Transfers and Interfund	-	1,000,000	-	-	-	-	-
Charges for Services	-	-	5,000	5,000	-	-	-
Miscellaneous	-	14	50,000	48,000	300,000	300,000	300,000
<b>Total Revenue</b>	-	<b>1,000,014</b>	<b>55,000</b>	<b>53,000</b>	<b>16,300,000</b>	<b>16,300,000</b>	<b>16,300,000</b>
<b>Other Resources</b>							
Bond Proceeds	-	-	42,545,291	42,545,000	-	-	-
<b>Total Resources</b>	<b>\$ -</b>	<b>\$ 1,000,014</b>	<b>\$42,600,291</b>	<b>\$43,037,000</b>	<b>\$56,433,000</b>	<b>\$56,433,000</b>	<b>\$56,433,000</b>
<b>Expenditures</b>							
Justice Center							
Personnel	\$ -	\$ 8,801	\$ 135,000	\$ 7,000	\$ 135,000	\$ 135,000	\$ 135,000
Materials & Services	-	38,500	3,025,000	1,347,000	2,523,000	2,523,000	2,523,000
Capital Outlay	-	513,575	28,449,000	1,550,000	44,457,000	44,457,000	44,457,000
Courthouse							
Materials & Services	-	-	25,000	-	-	-	-
Capital Outlay	-	-	8,639,291	-	-	-	-
Contingency	-	-	2,327,000	-	9,318,000	9,318,000	9,318,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 560,876</b>	<b>\$42,600,291</b>	<b>\$ 2,904,000</b>	<b>\$56,433,000</b>	<b>\$56,433,000</b>	<b>\$56,433,000</b>

### APPROPRIATIONS

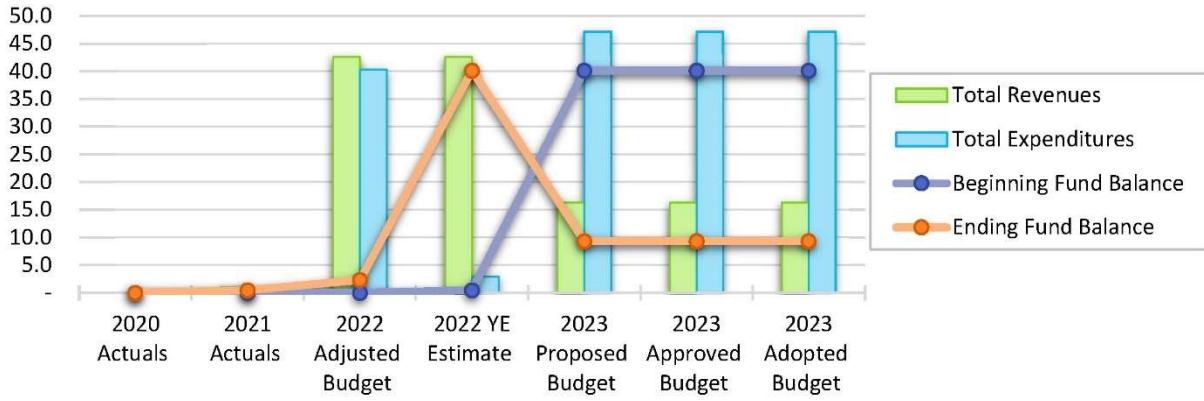
Architectural, construction, furnishings, technology and project management for the Justice Center project is budgeted. The total proposed budget plus estimated project spending in fiscal year 2022, is \$49,540,000, consistent with the approved funding by the State of Oregon Justice Department.

### CHANGES FROM PREVIOUS YEAR

Construction is planned in fiscal year 2023.

Live and time-lapse video footage of construction progress can be seen on this website:  
<https://www.teleport.io/view?feed=fenoyzmsttaa>

### JUSTICE CENTER/COURTHOUSE CAPITAL PROJECTS FUND Revenues and Expenditures *in millions*



# 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.

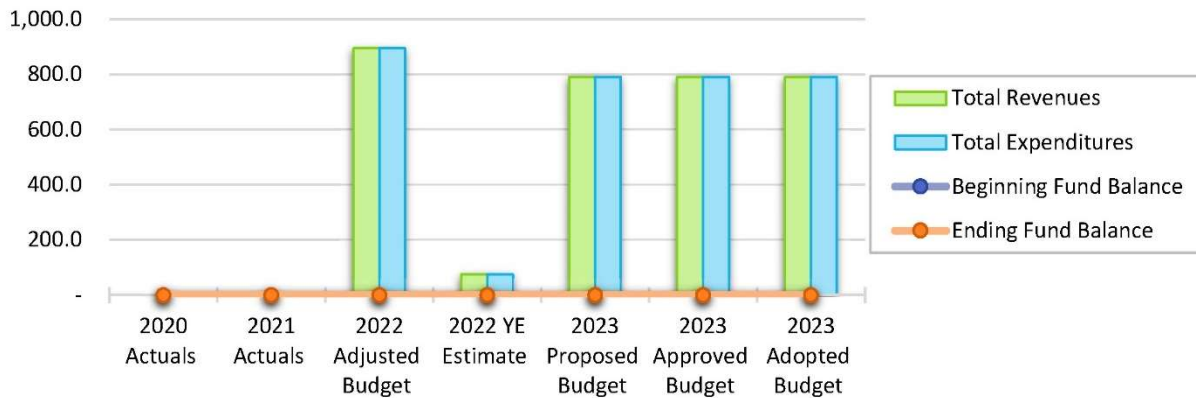
## CHANGES FROM PREVIOUS YEAR

Continuing activity beyond initiation of project.

## BUDGET

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Revenue</b>							
Transfers and Interfund	\$ -	-	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	865,000	75,000	790,000	790,000	790,000
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 895,000</b>	<b>\$ 75,000</b>	<b>\$ 790,000</b>	<b>\$ 790,000</b>	<b>\$ 790,000</b>
<b>Expenditures</b>							
Personnel	\$ -	\$ -	\$ 27,000	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
Materials & Services	-	-	153,000	75,000	50,000	50,000	50,000
Capital Outlay	-	-	715,000	-	715,000	715,000	715,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 895,000</b>	<b>\$ 75,000</b>	<b>\$ 790,000</b>	<b>\$ 790,000</b>	<b>\$ 790,000</b>

**Revenues and Expenditures**  
*in thousands*



# GOVERNMENTAL FUNDS: Debt Service

Debt Service Fund ..... 124

# Debt Service Fund

## SUMMARY

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

## APPROPRIATIONS

Scheduled general obligation debt service is budgeted.

## REVENUE

A property tax levy of \$571,000 is proposed. A collection rate of 95% is estimated, resulting in current taxes of approximately \$542,000. Delinquent taxes of \$11,000 are anticipated.

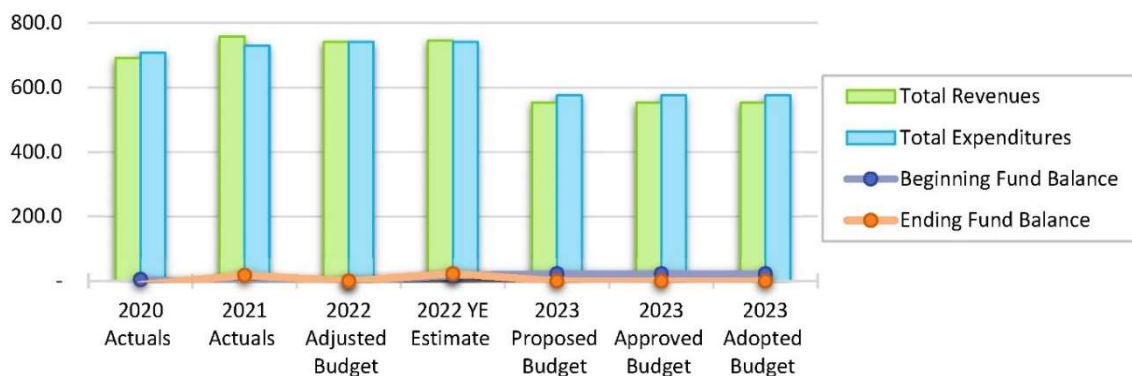
## CHANGES FROM PREVIOUS YEAR

Debt service associated with the Full Faith and Credit Obligations (FFCOs) for the Jail have been moved to the Facilities Fund effective with fiscal year 2023.

## BUDGET

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 4,564	\$ (11,518)	\$ -	\$ 18,000	\$ 22,000	\$ 22,000	\$ 22,000
<b>Revenue</b>							
Taxes	508,813	567,513	557,600	561,000	553,000	553,000	553,000
Intergovernmental	-	3,912	-	-	-	-	-
Transfers and Interfund	180,700	184,100	183,200	183,200	-	-	-
Miscellaneous	1,705	2,611	100	1,000	-	-	-
<b>Total Revenue</b>	<b>691,218</b>	<b>758,136</b>	<b>740,900</b>	<b>745,200</b>	<b>553,000</b>	<b>553,000</b>	<b>553,000</b>
<b>Total Resources</b>	<b>\$ 695,782</b>	<b>\$ 746,618</b>	<b>\$ 740,900</b>	<b>\$ 763,200</b>	<b>\$ 575,000</b>	<b>\$ 575,000</b>	<b>\$ 575,000</b>
<b>Expenditures</b>							
Materials & Services	\$ 400	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ -
Debt Service							
<i>Principal - Jail GO</i>	55,000	75,000	90,000	90,000	110,000	110,000	110,000
<i>Principal - Jail FFCO</i>	40,000	45,000	45,000	45,000	-	-	-
<i>Principal</i>	95,000	120,000	135,000	135,000	110,000	110,000	110,000
<i>Interest - Jail GO</i>	471,600	469,950	467,700	467,700	465,000	465,000	465,000
<i>Interest - Jail FFCO</i>	140,300	139,100	137,800	137,800	-	-	-
<i>Interest</i>	611,900	609,050	605,500	605,500	465,000	465,000	465,000
<b>Total Expenditures</b>	<b>\$ 707,300</b>	<b>\$ 729,050</b>	<b>\$ 740,900</b>	<b>\$ 740,500</b>	<b>\$ 575,000</b>	<b>\$ 575,000</b>	<b>\$ 575,000</b>

**Revenues and Expenditures**  
*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. It offers unique and functional facilities to accommodate a diversity of activities including civic, recreational, entertainment, business, and traditional youth activities. Each year the staff at the Fairgrounds places emphasis on the annual Crook County Fair. This event is planned as a community celebration providing a showplace for the arts, educational activities, healthful competition, recognition of our county youth, and recognition of the rural agriculture and unique culture and history of Crook County.

### 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.

The Fair Board and staff have developed and maintain appropriate Fairgrounds policy, facilities, long and short-range plans, and financial stability to support a quality County Fair and other events which serve the best interests of the community. While developing safe, attractive, and competitively priced facilities, the Fair Board will provide opportunities for public involvement. Improving and serving an expanded customer base is a responsibility and integral part of the management activities for the Fairgrounds.

### SUCSESSES/HIGHLIGHTS

- **Staffing.** Close management of seasonal staffing continues to keep payroll costs in check while offering summer employment to the youth of Crook County.
- **Capital Projects.** With funding secured through sponsorship funds, capital projects include refurbishing outdoor grandstand seating and converting lighting to LED, painting selective buildings with additional painting projects planned. Indoor Arena lighting has been converted to LED, Arena exit doors have been replaced. Additionally, we have added a new LED sign to Lynn Boulevard.
- **Special Projects.** Alleyways, leadups and holding pens permanently built around the Indoor Arena to service several events.

## REVENUE

The Crook County Fairgrounds has five primary sources of revenue: General Fund transfer (\$250,000), Oregon Lottery (\$75,000), Crook County RV Park (\$75,000), Transient Room Tax (\$180,000) and user fees, charges for services and donations.

Additionally, in fiscal year 2023 the Fairgrounds has received two major capital related grants:  
 \$2,000,000 State of Oregon House Bill 5002  
 \$278,000 State of Oregon Business Oregon  
 (\$139,000 in both fiscal years 2023 and 2024)

## APPROPRIATIONS

New funding for capital improvements provides necessary resources for capital outlay. Other than personnel, the Fairground’s major expenses are maintenance on older buildings and equipment, supplies for events, plumbing and electrical maintenance, and upkeep for 12 buildings and grounds (dirt, gravel, snow removal, paving, aesthetics, plants, trees, lawns, and fencing).

## CHANGES FROM PREVIOUS YEAR

The \$2.3 million in grants from the State of Oregon provide significant funding to address deferred capital projects.

Operations will gradually reopen as limitations/restrictions related to the pandemic are removed and the public begins to resume activities.

## CHALLENGES

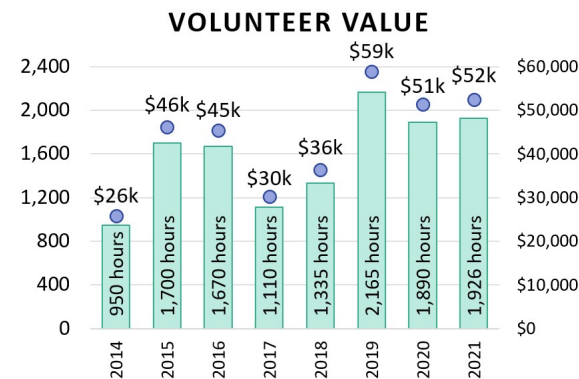
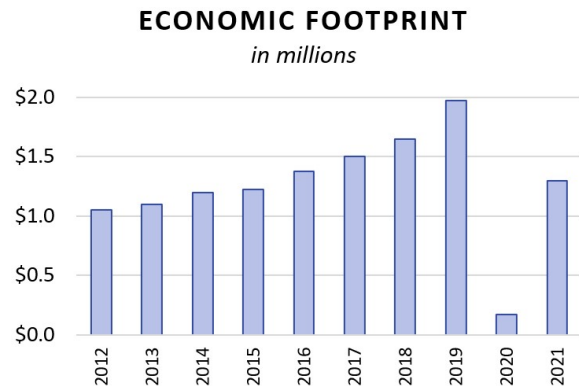
Going into fiscal year 2023, discretionary expenditures will have been limited due to the COVID-19 health concerns, social gathering restrictions, and economic conditions. As the restrictions are lifted, we anticipate moderate growth in both facilities booking revenues and an increase in Transient Room Tax income.

## OPPORTUNITIES

It is with great pride that the Crook County Fairgrounds enjoys numerous repeat customers who have been holding events at the Fairgrounds for over 50 years. The staff is continuously working to market the facilities to entice new customers to use our facilities, as well as to showcase our community and support Crook County’s tourism industry.

The grant funding will provide the opportunity to discuss partnerships with the School District and donors to add parking and green space as well as new facilities.

## PERFORMANCE MEASURES



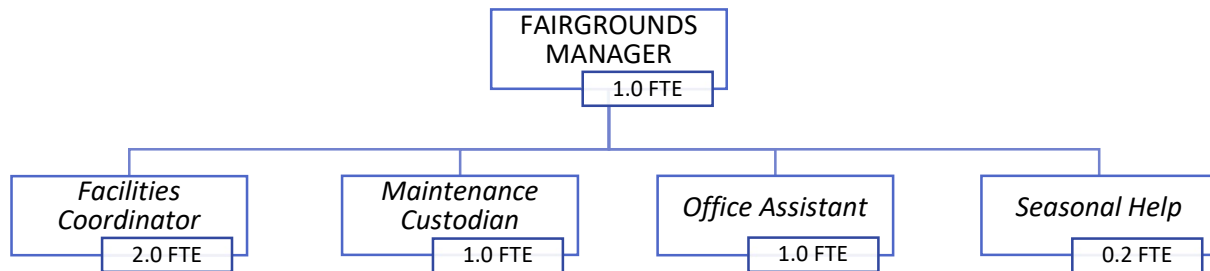
Volunteer time is valued at \$ 27.20 per hour.



## PERSONNEL

Position	2020 Actuals	2021 Actuals	2022 Adj Budget	2023 Proposed	2023 Approved	2023 Adopted
Fairgrounds Manager	1.00	1.000	1.00	1.00	1.00	1.00
Facilities Coordinator	2.00	2.000	2.00	2.00	2.00	2.00
Maintenance Custodian	0.50	1.000	1.00	1.00	1.00	1.00
Office Assistant	0.50	0.625	0.50	0.50	0.50	0.50
Temporary Help	0.20	0.075	0.20	0.20	0.20	0.20
<b>Total</b>	<b>4.20</b>	<b>4.700</b>	<b>4.70</b>	<b>4.70</b>	<b>4.70</b>	<b>4.70</b>

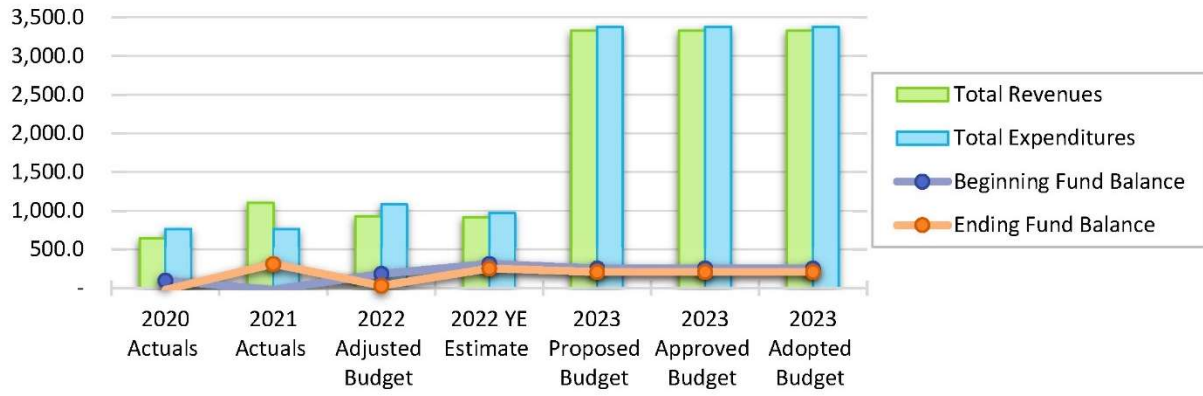
## ORGANIZATIONAL CHART



## BUDGET

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 99,154	\$ (20,354)	\$ 183,975	\$ 313,000	\$ 256,000	\$ 256,000	\$ 256,000
<b>Revenue</b>							
Taxes	123,568	202,102	163,100	180,000	180,000	180,000	180,000
Intergovernmental	66,167	165,140	143,500	143,000	2,421,500	2,421,500	2,421,500
Transfers and Interfund	322,800	309,996	310,000	322,000	325,000	325,000	325,000
Licenses, Permits & Fees	2,817	3,582	4,000	4,000	3,000	3,000	3,000
Charges for Services	125,072	177,207	215,500	170,000	148,900	148,900	148,900
Miscellaneous	888	243,406	93,125	95,000	252,000	252,000	252,000
<b>Total Revenue</b>	<b>641,312</b>	<b>1,101,433</b>	<b>929,225</b>	<b>914,000</b>	<b>3,330,400</b>	<b>3,330,400</b>	<b>3,330,400</b>
<b>Total Resources</b>	<b>\$ 740,466</b>	<b>\$ 1,081,079</b>	<b>\$ 1,113,200</b>	<b>\$ 1,227,000</b>	<b>\$ 3,586,400</b>	<b>\$ 3,586,400</b>	<b>\$ 3,586,400</b>
<b>Expenditures</b>							
Personnel	\$ 252,959	\$ 233,718	\$ 359,400	\$ 306,000	\$ 344,300	\$ 344,300	\$ 344,300
Materials & Services	434,661	534,010	724,500	665,000	503,800	503,800	503,800
Capital Outlay	50,245	-	-	-	2,528,000	2,528,000	2,528,000
Transfers	22,955	-	-	-	-	-	-
Contingency	-	-	29,300	-	210,300	210,300	210,300
<b>Total Expenditures</b>	<b>\$ 760,820</b>	<b>\$ 767,728</b>	<b>\$ 1,113,200</b>	<b>\$ 971,000</b>	<b>\$ 3,586,400</b>	<b>\$ 3,586,400</b>	<b>\$ 3,586,400</b>

### FAIRGROUNDS FUND Revenues and Expenditures *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.

Solid Waste Summary	
Total Budget	\$2,375,600
Budget Change	-89,000
Total Staff	10
Staff Change	0

### 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

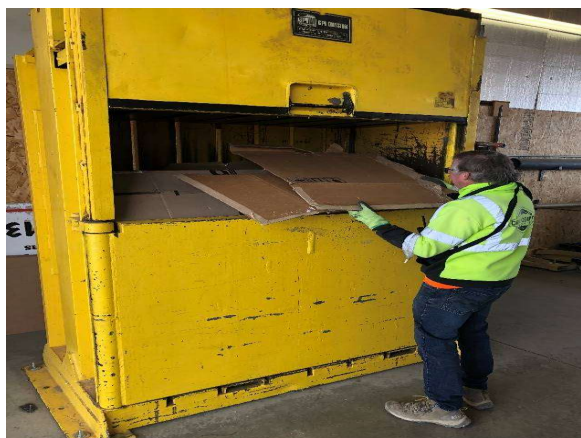
The Landfill budget includes ten full time equivalent staff positions at a cost of \$901,500.

On the material and services side, the major expenses for the Landfill are fuel, oil, and lube (\$240,000), equipment repairs and maintenance (\$105,000), DEQ disposal fees (\$75,000), environmental services (\$193,600), buildings and grounds repairs and maintenance (\$70,000), with the remaining distributed among various supply requirements.

There is an expected capital outlay of \$370,000 for costs associated with equipment replacement and a contingency set aside of \$235,000.

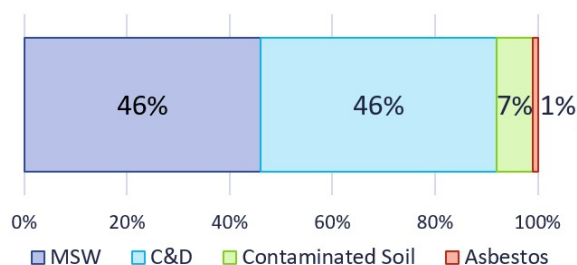
## CHALLENGES

- Continued monitoring of our active landfill cells to react and adjust to changing waste streams from commercial and public haulers.
- Seeking new and improved recycling waste streams to allow the landfill to maximize methods and increase revenues to cover recycling costs.
- Explore all options available to keep costs to a minimum for our local haulers while maintaining a comfortable profit margin to maintain the services we provide while conforming to all State and Federal regulations.
- Strive to conserve on-site natural resources for future beneficial landfill use.

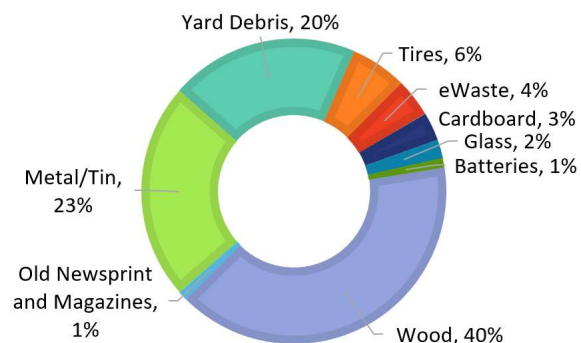


## PERFORMANCE MEASURES

### SOLID WASTE BY TYPE



### RECYCLE BY TYPE



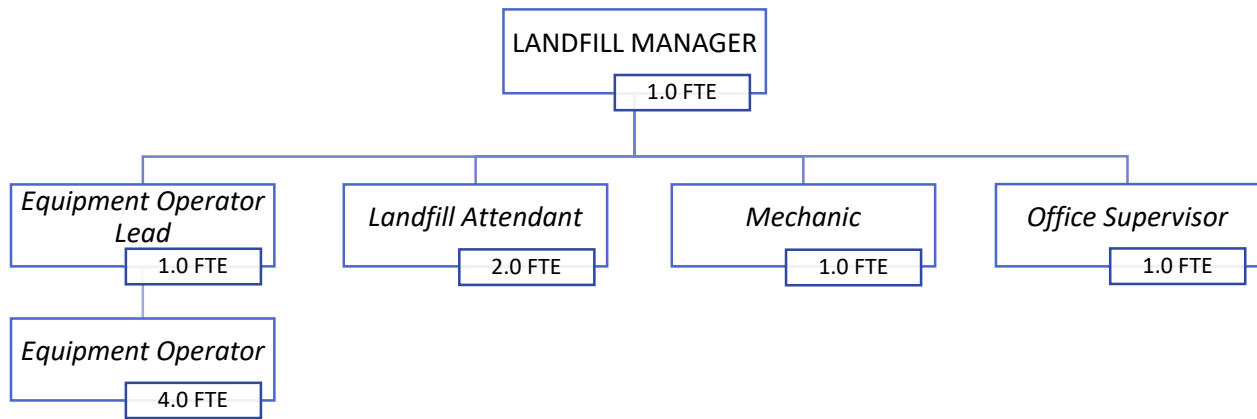
## SUCCESSES/HIGHLIGHTS

- The landfill Entrance Facility Project consisting of a longer in-bound scale and new scale house completed in October.
- Customer ticketing and tracking is now done through RFID technology on laminated cards or with commercial Smart Cards designed for unattended use.
- New Caterpillar 966M front end loader with a Waste Handler package is scheduled to arrive in the spring.

**PERSONNEL**

Position	2020 Actuals	2021 Actuals	2022 Adj Budget	2023 Proposed	2023 Approved	2023 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
Equipment Operator	2.00	3.00	4.00	4.00	4.00	4.00
Landfill Attendant	1.00	2.00	2.00	2.00	2.00	2.00
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
<b>Total</b>	<b>7.00</b>	<b>9.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>

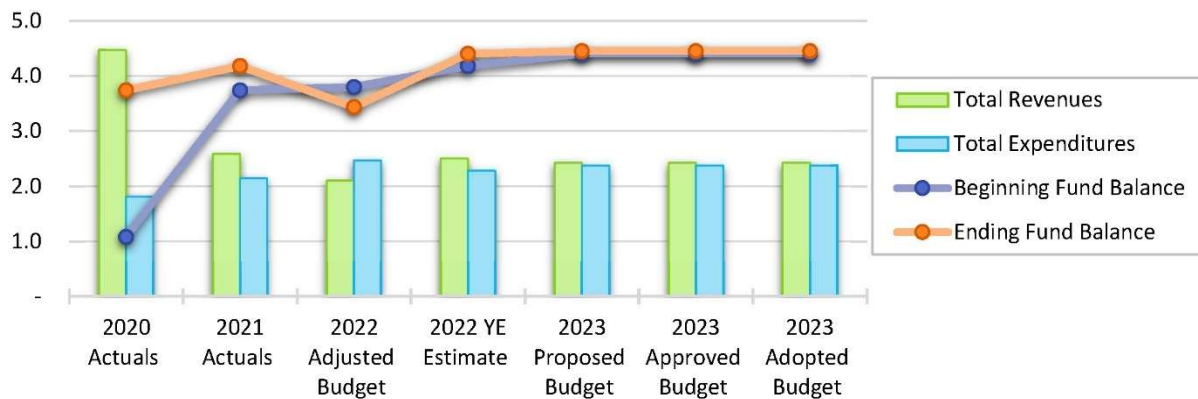
**ORGANIZATIONAL CHART**



## BUDGET

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 1,082,155	\$ 3,740,953	\$ 3,800,000	\$ 4,180,000	\$ 4,405,000	\$ 4,405,000	\$ 4,405,000
<b>Revenue</b>							
Intergovernmental	318	3,136	-	-	-	-	-
Transfers and Interfund	2,013,545	-	-	-	-	-	-
Licenses, Permits & Fees	2,179,304	2,214,104	1,810,000	2,205,000	2,125,000	2,125,000	2,125,000
Charges for Services	118,060	124,576	121,500	124,000	125,000	125,000	125,000
Miscellaneous	157,858	240,003	171,000	173,000	175,000	175,000	175,000
Sale of Property	101,433	205,369	135,000	153,000	150,000	150,000	150,000
Interest	56,425	34,634	36,000	20,000	25,000	25,000	25,000
<b>Total Revenue</b>	<b>4,469,085</b>	<b>2,581,819</b>	<b>2,102,500</b>	<b>2,502,000</b>	<b>2,425,000</b>	<b>2,425,000</b>	<b>2,425,000</b>
<b>Total Resources</b>	<b>\$ 5,551,240</b>	<b>\$ 6,322,772</b>	<b>\$ 5,902,500</b>	<b>\$ 6,682,000</b>	<b>\$ 6,830,000</b>	<b>\$ 6,830,000</b>	<b>\$ 6,830,000</b>
<b>Expenditures</b>							
Personnel	\$ 643,711	\$ 693,300	\$ 865,200	\$ 763,000	\$ 901,500	\$ 901,500	\$ 901,500
Materials & Services	769,061	659,851	1,009,400	924,000	1,104,100	1,104,100	1,104,100
Capital Outlay	213,515	789,913	590,000	590,000	370,000	370,000	370,000
Transfers	184,000	-	-	-	-	-	-
Contingency	-	-	270,900	-	235,000	235,000	235,000
<b>Total Expenditures</b>	<b>1,810,287</b>	<b>2,143,064</b>	<b>2,735,500</b>	<b>2,277,000</b>	<b>2,610,600</b>	<b>2,610,600</b>	<b>2,610,600</b>
<b>Other Requirements</b>							
Reserved for Future Expenditure	-	-	3,167,000	-	4,219,400	4,219,400	4,219,400
<b>Total Requirements</b>	<b>\$ 1,810,287</b>	<b>\$ 2,143,064</b>	<b>\$ 5,902,500</b>	<b>\$ 2,277,000</b>	<b>\$ 6,830,000</b>	<b>\$ 6,830,000</b>	<b>\$ 6,830,000</b>

### LANDFILL FUND Revenues and Expenditures *in millions*



## 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 \$247,500; \$139,200 personnel and \$108,300 for materials and services including \$15,600 for administrative overhead.

### CHANGES FROM PREVIOUS YEAR

None in the current budget.

### CHALLENGES

- Recruiting an apprentice to learn the program and continue the operation.
- Maintaining adequate revenue to fully fund the program, including all capital, administration, and succession related costs.

### OPPORTUNITIES

There is potential for additional funding in the next fiscal year. If that situation arises, we will exploit those opportunities

### HIGHLIGHTS

- Of the 11 “A” list violations, all were compliant before seasons end.
- All 4 Federal agencies we serve were content with our seasonal progress and have secured funding for the upcoming season.
- OWEB applications for weed funding were successful.

- Crook County Road Department residual program was a complete success.
- Interactions with the general public went well and all seemed pleased with our level of cooperation

### PERFORMANCE MEASURES

Appropriate measures are in development and will be incorporated in the future.

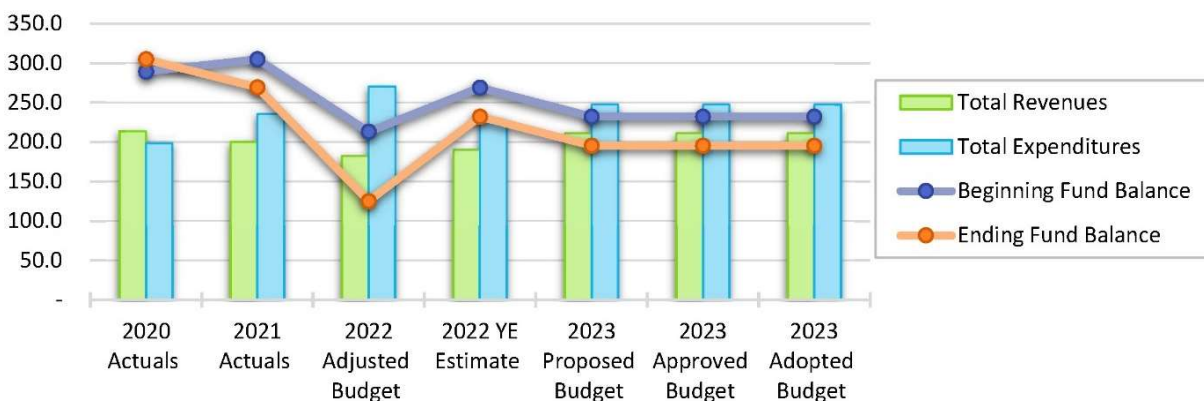
### PERSONNEL

Position	2020 Actuals	2021 Actuals	2022 Adj Budget	2023 Proposed	2023 Approved	2023 Adopted
Weedmaster	1.00	1.00	1.00	1.00	1.00	1.00

### BUDGET

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 289,293	\$ 304,701	\$ 213,000	\$ 269,000	\$ 232,000	\$ 232,000	\$ 232,000
<b>Revenue</b>							
Transfers and Interfund	6,219	11,000	-	9,000	30,000	30,000	30,000
Licenses, Permits & Fees	202,638	186,933	180,000	180,000	180,000	180,000	180,000
Charges for Services	10	-	-	-	-	-	-
Miscellaneous	4,722	2,063	2,200	1,000	1,000	1,000	1,000
<b>Total Revenue</b>	<b>213,589</b>	<b>199,996</b>	<b>182,200</b>	<b>190,000</b>	<b>211,000</b>	<b>211,000</b>	<b>211,000</b>
<b>Total Resources</b>	<b>\$ 502,882</b>	<b>\$ 504,697</b>	<b>\$ 395,200</b>	<b>\$ 459,000</b>	<b>\$ 443,000</b>	<b>\$ 443,000</b>	<b>\$ 443,000</b>
<b>Expenditures</b>							
Personnel	\$ 118,659	\$ 122,661	\$ 131,900	\$ 131,000	\$ 139,200	\$ 139,200	\$ 139,200
Materials & Services	61,200	79,415	118,700	76,000	108,300	108,300	108,300
Capital Outlay	13,320	33,439	19,450	20,000	-	-	-
Contingency	-	-	125,150	-	195,500	195,500	195,500
<b>Total Expenditures</b>	<b>\$ 193,179</b>	<b>\$ 235,515</b>	<b>\$ 395,200</b>	<b>\$ 227,000</b>	<b>\$ 443,000</b>	<b>\$ 443,000</b>	<b>\$ 443,000</b>

**WEED CONTROL FUND**  
**Revenues and Expenditures**  
*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) (\$405,000) and State Department of Aviation Grants (\$252,000), with local match fund approved capital projects. Lease related income from the US Forest Service (\$388,000) and the Schwab hangar (\$42,000) provide funding for airport activities. Additionally, the sale of surplus land of approximately 80 acres south of the airport on Highway 126 is budgeted (\$2.5 million).

### APPROPRIATION

Operating, capital and debt service associated with the US Forest Service facility, capital related activity including runway and roadway maintenance and repair, capital projects funded by the FAA and CORE and debt service for the Les Schwab hangar and repayment of a loan made by the County.

### CHANGES FROM PREVIOUS YEAR

As a result of changes to accounting requirements of the Governmental Accounting Standards Board (GASB) the County must capitalize all leases. With the change the County is reporting all capital related items together with capital funding and related debt service.

Activity previously accounted for in the Airport Capital Projects Fund is consolidated into this fund.

The sale of surplus land is projected to provide sufficient capital to facilitate the airport in becoming financially self-sufficient.

There is no transfer from the County General Fund budgeted in fiscal year 2023.

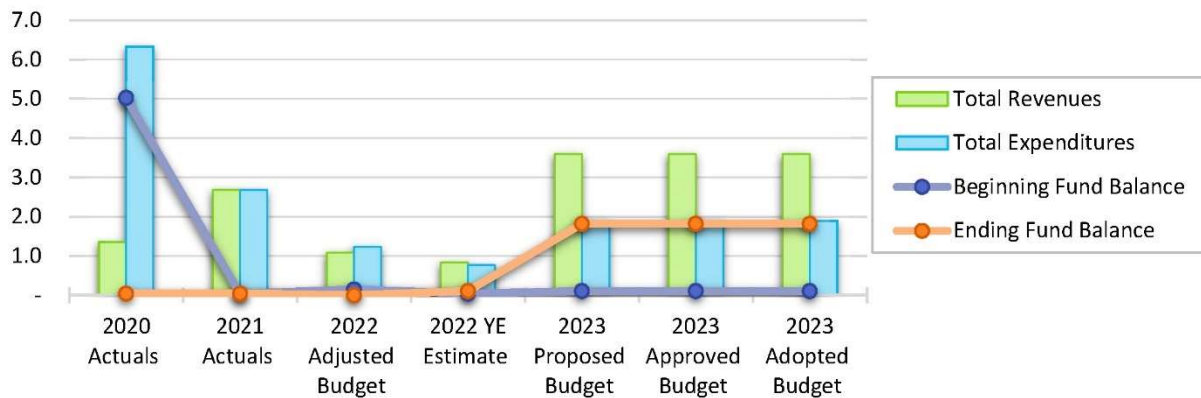
### PERFORMANCE MEASURES

Appropriate measures are in development and will be incorporated in the future.

## BUDGET

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ 5,024,649	\$ 40,458	\$ 152,000	\$ 42,000	\$ 110,000	\$ 110,000	\$ 110,000
<b>Revenue</b>							
Intergovernmental	554,521	2,053,272	510,000	333,000	657,000	657,000	657,000
Transfers and Interfund	94,000	219,110	165,000	159,000	-	-	-
Charges for Services	645,518	406,784	406,000	342,000	429,400	429,400	429,400
Miscellaneous	56,256	2,628	800	-	2,510,000	2,510,000	2,510,000
<b>Total Revenue</b>	<b>1,350,295</b>	<b>2,681,794</b>	<b>1,081,800</b>	<b>834,000</b>	<b>3,596,400</b>	<b>3,596,400</b>	<b>3,596,400</b>
<b>Total Resources</b>	<b>\$ 6,374,944</b>	<b>\$ 2,722,252</b>	<b>\$ 1,233,800</b>	<b>\$ 876,000</b>	<b>\$ 3,706,400</b>	<b>\$ 3,706,400</b>	<b>\$ 3,706,400</b>
<b>Expenditures</b>							
Personnel	\$ 40,938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	121,441	103,524	323,800	186,000	418,300	418,300	418,300
Capital Outlay	5,811,696	2,143,240	480,000	192,000	555,000	555,000	555,000
<b>Debt Service</b>							
<i>Principal - FFCO</i>	-	140,000	145,000	145,000	150,000	150,000	150,000
<i>Principal - Note Payable</i>	-	-	-	-	11,000	11,000	11,000
<i>Principal - County</i>	-	-	-	-	500,000	500,000	500,000
<i>Principal</i>	-	140,000	145,000	145,000	661,000	661,000	661,000
<i>Interest - FFCO</i>	360,411	247,139	243,000	243,000	238,000	238,000	238,000
<i>Interest - Note Payable</i>	-	-	-	-	14,000	14,000	14,000
<i>Interest - County</i>	-	-	-	-	-	-	-
<i>Interest</i>	360,411	247,139	243,000	243,000	252,000	252,000	252,000
Transfers	-	46,060	42,000	-	-	-	-
Contingency	-	-	-	-	1,820,100	1,820,100	1,820,100
<b>Total Expenditures</b>	<b>\$ 6,334,486</b>	<b>\$ 2,679,963</b>	<b>\$ 1,233,800</b>	<b>\$ 766,000</b>	<b>\$ 3,706,400</b>	<b>\$ 3,706,400</b>	<b>\$ 3,706,400</b>

### AIRPORT FUND Revenues and Expenditures *in millions*



# PROPRIETARY FUNDS: Internal Service

Facilities Fund ..... 139

# 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 and intergovernmental agreements 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 primary costs of facilities are personnel (\$473,600), repairs and maintenance (\$267,000), utilities (\$245,000), janitorial services (\$187,000), third party rent (\$160,000), and insurance (\$106,000); a total of \$1,438,600 or 85% of operational costs. Capital project funding of \$330,000 is consistent with previous years and will be prioritized to address safety and asset protection. There are no major projects scheduled in fiscal year 2023.

## CHANGES FROM PREVIOUS YEAR

Debt service related to the Jail is consolidated into the Facilities Fund, closing the debt service

## PERSONNEL

Position	2020 Actuals	2021 Actuals	2022 Adj Budget	2023 Proposed	2023 Approved	2023 Adopted
Facilities Manager	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 Assistants	2.00	3.00	3.00	3.00	3.00	3.00
Administrative Clerk	-	-	0.50	0.50	0.50	0.50
<b>Total</b>	<b>4.00</b>	<b>5.00</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>

fund. The internal service cost for the Sheriff’s Office Fund (Jail) is adjusted accordingly. Transfers from other funds; general fund \$500,000 and Capital Reserve Fund \$210,000 were one-time transfers to help establish a fund balance and reduce internal service fees for fiscal year 2022.

## CHALLENGES

- Implementing “rent” charges to recover the full cost of capital assets.
- Maintaining very dated facilities in a safe and cost-effective manner.
- Preparing for additional responsibilities with the completion of the Justice Center building.

## OPPORTUNITIES

The new Justice Center and pending Courthouse improvements will provide considerable new and renovated space for County staff and operations. An updated space needs study and facilities assessment will help provide decision support to future capital maintenance decisions.

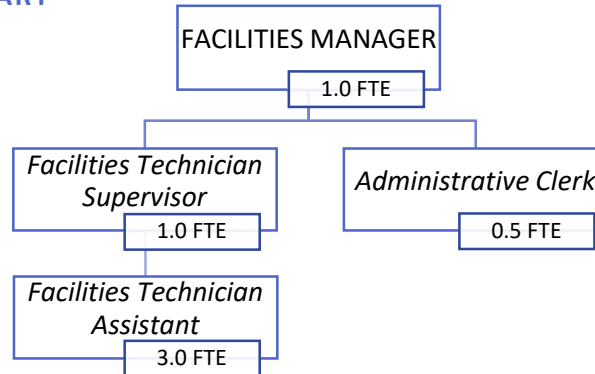
## HIGHLIGHTS

Relocation of human resources and legal staffing to the County owned annex building.

## PERFORMANCE MEASURES

Appropriate measures are in development and will be incorporated in the future.

### ORGANIZATIONAL CHART

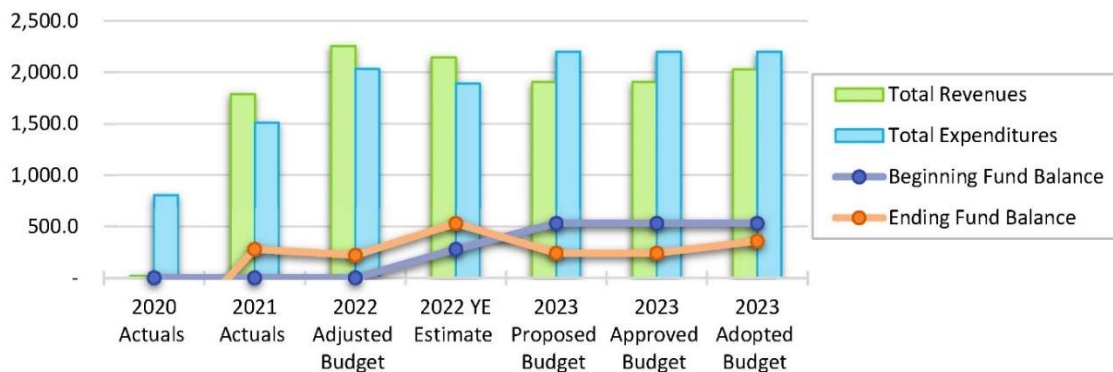


### BUDGET

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE	2023 PROPOSED	2023 APPROVED	2023 ADOPTED
<b>Resources</b>							
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 280,000	\$ 532,300	\$ 532,300	\$ 532,300
<b>Revenue</b>							
Intergovernmental	1,501	23,174	44,600	8,000	180,200	180,200	180,200
Internal Service	-	1,283,494	1,429,700	1,382,000	1,713,100	1,713,100	1,830,800
Transfers and Interfund	-	10,746,277	752,000	728,300	-	-	-
Charges for Services	21,063	36,507	28,500	25,000	10,000	10,000	10,000
Miscellaneous	-	666	-	1,000	5,000	5,000	5,000
<b>Total Revenue</b>	<b>22,564</b>	<b>12,090,118</b>	<b>2,254,800</b>	<b>2,144,300</b>	<b>1,908,300</b>	<b>1,908,300</b>	<b>2,026,000</b>
<b>Total Resources</b>	<b>\$ 22,564</b>	<b>\$12,090,118</b>	<b>\$ 2,254,800</b>	<b>\$ 2,424,300</b>	<b>\$ 2,440,600</b>	<b>\$ 2,440,600</b>	<b>\$ 2,558,300</b>
<b>Expenditures</b>							
Personnel	\$ 285,878	\$ 387,518	\$ 521,800	\$ 427,000	\$ 473,600	\$ 473,600	\$ 473,600
Materials & Services	503,493	917,282	1,186,900	1,145,000	1,214,800	1,214,800	1,214,800
Capital Outlay	14,500	205,719	324,500	320,000	330,000	330,000	330,000
Debt Service							
Principal - Jail FFCO	-	-	-	-	45,000	45,000	45,000
Interest - Jail FFCO	-	-	-	-	136,400	136,400	136,400
Transfers	-	10,299,600	-	-	-	-	-
Contingency	-	-	221,600	-	240,800	240,800	358,500
<b>Total Expenditures</b>	<b>\$ 803,871</b>	<b>\$11,810,119</b>	<b>\$ 2,254,800</b>	<b>\$ 1,892,000</b>	<b>\$ 2,440,600</b>	<b>\$ 2,440,600</b>	<b>\$ 2,558,300</b>

Note: Activity for facilities was reported in the General Fund in fiscal year 2020. The information presented above is for comparability purposes.

### FACILITIES FUND Revenues and Expenditures in thousands



# CLOSED FUNDS

Court Security Fund ..... 142  
Airport Capital Projects Fund ..... 143

## Closed Funds

The following funds are closed as of the end of June 30, 2022.

### **Court Security Fund**

Annual restricted revenue of less than \$10,000. The monies have been transferred to the Sheriff’s Office for qualifying costs that exceed the amount of annual funding received. Effective with fiscal year 2023, the funds will be directly received into the Sheriff’s Office Fund.

### **Airport Capital Projects Fund**

This fund accounted for grant funded projects. With the change in GASB reporting requirements and the creation of an Airport Enterprise Fund, the County is consolidating all airport activity into the enterprise fund.

## Court Security Fund

### SUMMARY

This fund accounts for funds directed to specific uses by the 1993 Oregon legislature for court security.

3/3/2009. Additional funds may be used for qualified expenses for court security as approved by special request to the Oregon Marshall’s Office. Monies have been transferred annually to the Sheriff’s Office to fund qualified costs.

### REVENUE

State dollars of approximately \$8,000 per year.

### CHANGES FROM PREVIOUS YEAR

This fund is closed as of the end of fiscal year 2022 with the balance in the fund transferred to the Sheriff’s Office Fund. Revenue from this source will be directly received in the Sheriff’s Office Fund beginning in fiscal year 2023.

### APPROPRIATIONS

Exactly \$600 per month is transferred to the Sheriff’s Office under Presiding Judge Order

### BUDGET

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE
<b>Resources</b>				
Beginning Fund Balance	\$ 2,720	\$ 3,348	\$ -	\$ 2,000
<b>Revenue</b>				
Charges for Services	7,784	7,784	12,100	10,000
Miscellaneous	44	910	-	100
<b>Total Revenue</b>	<b>7,828</b>	<b>8,694</b>	<b>12,100</b>	<b>10,100</b>
<b>Total Resources</b>	<b>\$ 10,548</b>	<b>\$ 12,042</b>	<b>\$ 12,100</b>	<b>\$ 12,100</b>
<b>Expenditures</b>				
Transfers	\$ 7,200	\$ 10,448	\$ 12,100	\$ 12,100
<b>Total Expenditures</b>	<b>\$ 7,200</b>	<b>\$ 10,448</b>	<b>\$ 12,100</b>	<b>\$ 12,100</b>

# Airport Capital Projects Fund

## SUMMARY

The Airport Capital Projects Fund accounted for grant funded capital projects.

## RESOURCES

Federal Aviation Administration (FAA) and State Department of Aviation Grants, with local match funded the capital projects.

## BUDGET

### Airport Capital Projects Fund

	2020 ACTUALS	2021 ACTUALS	2022 ADJ BUDGET	2022 YE ESTIMATE
<b>Resources</b>				
Beginning Fund Balance	4,634,168	(13,169)	-	(141,000)
<b>Revenues</b>				
Intergovernmental	524,521	2,040,272	510,000	333,000
Transfers and Interfund	4,000	20,908	75,000	-
Charges for Services	581,379	-	-	-
Interest	53,522	297	-	-
<b>Total Revenue</b>	<b>1,163,422</b>	<b>2,061,477</b>	<b>585,000</b>	<b>333,000</b>
<b>Total Resources</b>	<b>5,797,590</b>	<b>2,048,308</b>	<b>585,000</b>	<b>192,000</b>
<b>Expenditures</b>				
Personnel	40,938	-	-	-
Materials & Services	875	-	105,000	-
Capital Outlay	5,768,946	2,143,240	480,000	192,000
Transfers and Other	-	46,060	-	-
<b>Total Expenditures</b>	<b>5,810,759</b>	<b>2,189,300</b>	<b>585,000</b>	<b>192,000</b>
<b>Ending Fund Balance</b>	<b>(13,169)</b>	<b>(140,992)</b>	<b>-</b>	<b>-</b>

## APPROPRIATIONS

Qualifying capital projects.

## CHANGES FROM PREVIOUS YEAR

This fund is closed with the activity consolidated with the Airport Fund, an enterprise fund.



# INFORMATIONAL SECTION Appendix

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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:

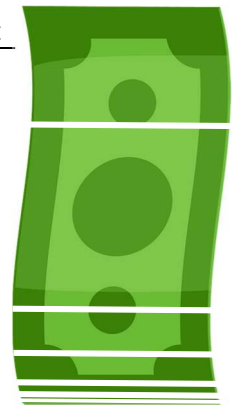
- General Government: \$10 per \$1,000 of RMV
- Education: \$5 per \$1,000 of RMV
- Unlimited debt service: levies to pay bonds for capital construction projects are not subject to limitation.

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*

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### *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

Numbers shown in thousands

Fiscal Year	Total Taxable Assessed Value	% Change <sup>b</sup>	Direct Rate <sup>a</sup>					GO Bond		Total Direct Rate <sup>a</sup>
			General	Sheriff	Jail	Library	Total <sup>a</sup>	Levy	Rate	
			0.8702	0.9900	1.5100	0.5000	3.8702			
2022	\$ 2,653,129		\$ 2,308.8	\$ 2,626.6	\$ 4,006.2	\$ 1,326.6	\$ 10,268.1	\$ 578.1	0.2179	4.0881
2023 <sup>b</sup>	2,799,051	5.5%	2,435.7	2,771.1	4,226.6	1,399.5	10,832.9	571.0	0.2040	4.0742
2024 <sup>b</sup>	2,952,999	5.5%	2,569.7	2,923.5	4,459.0	1,476.5	11,428.7	614.2	0.2080	4.0782
2025 <sup>b</sup>	3,115,414	5.5%	2,711.0	3,084.3	4,704.3	1,557.7	12,057.3	629.0	0.2019	4.0721
2026 <sup>b</sup>	3,286,761	5.5%	2,860.1	3,253.9	4,963.0	1,643.4	12,720.4	644.2	0.1960	4.0662
2027 <sup>b</sup>	3,467,533	5.5%	3,017.4	3,432.9	5,236.0	1,733.8	13,420.0	658.8	0.1900	4.0602

<sup>a</sup> Per \$1,000 of assessed value

<sup>b</sup> Estimated

## PROPERTY TAX COLLECTIONS

Numbers shown 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	Percentage of Levy		Amount	Percentage of Levy
2023	\$ 11,403.9 *	\$ 10,833.0 *	95.0%			
2022	10,846.3	10,267.6 *	94.7%			
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

Taxpayer	Taxable Assessed Value	Rank	% of Total Taxable Assessed Value
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%

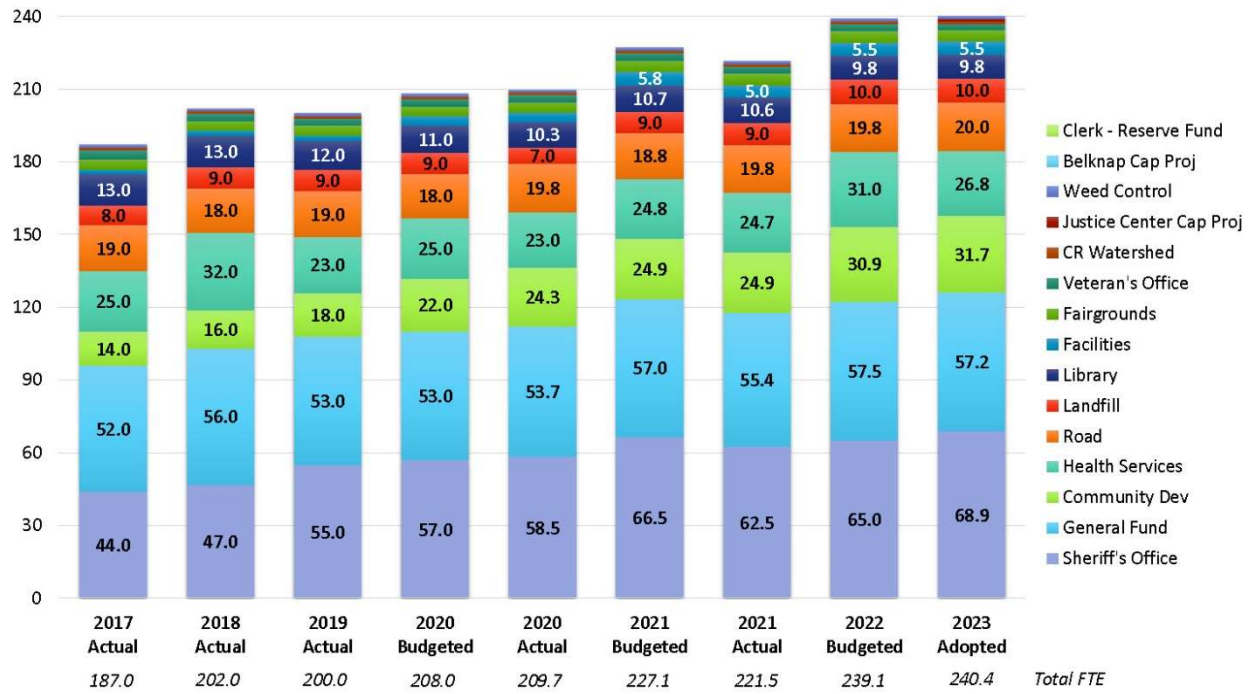
**PRINCIPAL EMPLOYERS IN CROOK COUNTY | 2022**

<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%

## Personnel FTE Comparison to Prior Years

	2020 Actual	2021 Actual	2022 Budgeted	2023 Adopted	Change	Reasons for Change
Assessor's Office	8.00	8.00	8.00	8.00	-	
Clerk	3.10	3.10	3.60	3.92	0.32	Increased 0.5 FTE position to 1.0 FTE; Moved 0.18 FTE out to Clerk Reserve for Archive work
County Court (Administration)	3.80	3.80	3.00	3.00	-	
District Attorney	10.75	10.75	10.75	11.75	1.00	Added 1.0 FTE Deputy District Attorney
Finance	6.50	7.40	7.40	6.60	-0.80	Split Payroll position with Benefits Administrator in Human Resources; restructured staffing
GIS	2.00	2.00	2.00	2.00	-	
Human Resources	2.00	2.00	3.00	2.75	-0.25	Split Benefits Administrator with Payroll position in Finance; Added 0.25 FTE for temp help on special projects
Information Technology	3.00	3.00	4.00	4.00	-	
Juvenile	8.00	8.80	9.25	8.70	-0.55	Reduced Counselor based on workload
Legal Counsel	3.00	3.00	3.00	3.00	-	
Natural Resources	0.50	0.50	0.50	0.50	-	
Victims Assistance	3.00	3.00	3.00	3.00	-	
<b>General Fund Total</b>	<b>53.65</b>	<b>55.35</b>	<b>57.50</b>	<b>57.22</b>	<b>-0.28</b>	
Road	19.80	19.80	19.80	20.00	0.20	Increased 0.8 FTE position to 1.0 FTE
Community Development	24.25	24.90	30.85	31.65	0.80	Restructured staffing; added 0.8 FTE for inspection workload
Sheriff's Office	58.50	62.50	65.00	68.90	3.90	Added 3.0 FTE Deputies and 1.0 FTE Patrol Lieutenant; restructured Marine teams
Health Services	23.00	24.65	30.95	26.80	-4.15	Restructured staffing to match program funding and workload
Library	10.30	10.63	9.75	9.75	-	
Veteran's Office	3.00	3.00	3.00	2.50	-0.50	Accommodation
Clerk - Reserve Fund				0.18	0.18	Split out from General Fund Clerk for qualifying Archive work
Crooked River Watershed	1.00	1.00	1.00	1.00	-	
Justice Center Capital Project				1.00	1.00	Added 1.0 FTE Construction Project Manager
Belknap Museum Capital Project				0.20	0.20	Added 0.2 FTE Construction Project Manager
Facilities	4.00	5.00	5.50	5.50	-	
Fairgrounds	4.20	4.70	4.70	4.70	-	
Landfill	7.00	9.00	10.00	10.00	-	
Weed Control	1.00	1.00	1.00	1.00	-	
<b>County-Wide Total</b>	<b>209.70</b>	<b>221.53</b>	<b>239.05</b>	<b>240.40</b>	<b>1.35</b>	

### PERSONNEL FTE COMPARISON | 2017-2023



# Salary Schedules

Page 1 of 5

## CROOK COUNTY SALARY SCHEDULE 2022-2023 Unrepresented Positions Includes 6% COLA

Grade / Classification	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	STEP 11	STEP 12	STEP 13
<b>102</b> Library Aide	26,000.00 2,166.67 12.50	26,000.00 2,166.67 12.50	26,208.00 2,184.00 12.60	27,040.00 2,253.33 13.00	27,809.60 2,317.47 13.37	28,537.60 2,378.13 13.72	29,265.60 2,438.80 14.07	29,972.80 2,497.73 14.41	30,742.40 2,561.87 14.78	31,366.40 2,613.87 15.08	31,969.60 2,664.13 15.37	32,593.60 2,716.13 15.67	33,238.40 2,769.87 15.98
<b>104</b> Museum Extra Help	26,686.40 2,223.87 12.83	27,456.00 2,288.00 13.20	28,267.20 2,355.60 13.59	29,140.80 2,428.40 14.01	29,972.80 2,497.73 14.41	30,763.20 2,563.60 14.79	31,532.80 2,627.73 15.16	32,302.40 2,691.87 15.53	33,113.60 2,759.47 15.92	33,779.20 2,814.93 16.24	34,444.80 2,870.40 16.56	35,131.20 2,927.60 16.89	35,859.20 2,988.27 17.24
<b>107</b> Office Assistant	29,889.60 2,490.80 14.37	30,825.60 2,568.80 14.82	31,740.80 2,645.07 15.26	32,697.60 2,724.80 15.72	33,696.00 2,808.00 16.20	34,486.40 2,873.87 16.58	35,380.80 2,948.40 17.01	36,275.20 3,022.93 17.44	37,169.60 3,097.47 17.87	37,918.40 3,159.87 18.23	38,667.20 3,222.27 18.59	39,436.80 3,286.40 18.96	40,248.00 3,354.00 19.35
<b>108</b> Fairgrounds Maint Custodian	31,137.60 2,594.80 14.97	32,032.00 2,669.33 15.40	33,030.40 2,754.53 15.88	34,028.80 2,835.73 16.36	35,027.20 2,918.93 16.84	35,942.40 2,995.20 17.28	36,795.20 3,066.27 17.69	37,731.20 3,144.27 18.14	38,667.20 3,222.27 18.59	39,436.80 3,286.40 18.96	40,248.00 3,354.00 19.35	41,038.40 3,419.87 19.73	41,849.60 3,487.47 20.12
<b>109</b>	32,385.60 2,698.80 15.57	33,384.00 2,782.00 16.05	34,382.40 2,865.20 16.53	35,401.60 2,950.13 17.02	36,462.40 3,038.53 17.53	37,377.60 3,114.80 17.97	38,334.40 3,194.53 18.43	39,270.40 3,272.53 18.88	40,268.80 3,355.73 19.36	41,059.20 3,421.60 19.74	41,870.40 3,489.20 20.13	42,723.20 3,560.27 20.54	43,576.00 3,631.33 20.95
<b>110</b> Juvenile Transporter	33,758.40 2,813.20 16.23	34,756.80 2,896.40 16.71	35,796.80 2,983.07 17.21	36,878.40 3,073.20 17.73	37,980.80 3,165.07 18.26	38,916.80 3,243.07 18.71	39,915.20 3,326.27 19.19	40,892.80 3,407.73 19.66	41,912.00 3,492.67 20.15	42,764.80 3,563.73 20.56	43,638.40 3,636.53 20.98	44,491.20 3,707.60 21.39	45,406.40 3,783.87 21.83
<b>111</b> Administrative Clerk Assessment Technician Community Outreach Specialist Library Technician Museum/Collections Assistant	35,172.80 2,931.07 16.91	36,233.60 3,019.47 17.42	37,315.20 3,109.60 17.94	38,438.40 3,203.20 18.48	39,582.40 3,298.53 19.03	40,580.80 3,381.73 19.51	41,579.20 3,464.93 19.99	42,619.20 3,551.60 20.49	43,680.00 3,640.00 21.00	44,553.60 3,712.80 21.42	45,468.80 3,789.07 21.86	46,363.20 3,863.60 22.29	47,299.20 3,941.60 22.74
<b>112</b> 4-H Program Coordinator Certified Professional Authority Fairgrounds Facilities Coordinator	36,670.40 3,055.87 17.63	37,772.80 3,147.73 18.16	38,896.00 3,241.33 18.70	40,060.80 3,338.40 19.26	41,267.20 3,438.93 19.84	42,307.20 3,525.60 20.34	43,347.20 3,612.27 20.84	44,449.60 3,704.13 21.37	45,552.00 3,796.00 21.90	46,446.40 3,870.53 22.33	47,403.20 3,950.27 22.79	48,339.20 4,028.27 23.24	49,296.00 4,108.00 23.70

Amounts listed may differ slightly from actual due to rounding

**CROOK COUNTY SALARY SCHEDULE  
2022-2023**

**Unrepresented Positions**

Includes 6% COLA

Grade / Classification	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	STEP 11	STEP 12	STEP 13
<b>113</b>													
Administrative Clerk - Senior	38,272.00	39,395.20	40,580.80	41,808.00	43,056.00	44,116.80	45,240.00	46,363.20	47,528.00	48,484.80	49,441.60	50,419.20	51,438.40
Customer Accounts Technician	3,189.33	3,282.93	3,381.73	3,484.00	3,588.00	3,676.40	3,770.00	3,863.60	3,960.67	4,040.40	4,120.13	4,201.60	4,286.53
Facilities Technician Assistant	18.40	18.94	19.51	20.10	20.70	21.21	21.75	22.29	22.85	23.31	23.77	24.24	24.73
Landfill Attendant													
Permit Technician													
Victims Advocate													
<b>114</b>													
Assessment Tech - Senior	39,915.20	41,100.80	42,328.00	43,617.60	44,928.00	46,030.40	47,195.20	48,401.60	49,587.20	50,585.60	51,563.20	52,624.00	53,664.00
	3,326.27	3,425.07	3,527.33	3,634.80	3,744.00	3,835.87	3,932.93	4,033.47	4,132.27	4,215.47	4,296.93	4,385.33	4,472.00
	19.19	19.76	20.35	20.97	21.60	22.13	22.69	23.27	23.84	24.32	24.79	25.30	25.80
<b>115</b>													
Accounting Technician	41,662.40	42,931.20	44,200.00	45,531.20	46,904.00	48,089.60	49,275.20	50,502.40	51,771.20	52,811.20	53,851.20	54,953.60	56,014.40
Legal Assistant I	3,471.87	3,577.60	3,683.33	3,794.27	3,908.67	4,007.47	4,106.27	4,208.53	4,314.27	4,400.93	4,487.60	4,579.47	4,667.87
Records Clerk - Senior	20.03	20.64	21.25	21.89	22.55	23.12	23.69	24.28	24.89	25.39	25.89	26.42	26.93
Veterans Service Officer													
<b>116</b>													
Health Strategist I	43,555.20	44,865.60	46,217.60	47,569.60	49,004.80	50,252.80	51,480.00	52,790.40	54,100.80	55,182.40	56,284.80	57,408.00	58,552.00
IT User Support Technician	3,629.60	3,738.80	3,851.47	3,964.13	4,083.73	4,187.73	4,290.00	4,399.20	4,508.40	4,598.53	4,690.40	4,784.00	4,879.33
Patient Accounts Technician	20.94	21.57	22.22	22.87	23.56	24.16	24.75	25.38	26.01	26.53	27.06	27.60	28.15
Planning Technician - Senior													
<b>117</b>													
Emergency Preparedness Coord	45,510.40	46,883.20	48,256.00	49,712.00	51,209.60	52,520.00	53,788.80	55,161.60	56,534.40	57,678.40	58,801.60	59,987.20	61,193.60
Health Strategist II	3,792.53	3,906.93	4,021.33	4,142.67	4,267.47	4,376.67	4,482.40	4,596.80	4,711.20	4,806.53	4,900.13	4,998.03	5,099.47
Library Specialist	21.88	22.54	23.20	23.90	24.62	25.25	25.86	26.52	27.18	27.73	28.27	28.84	29.42
Museum/Collections Specialist													
Public Health Nurse - LPN I													
<b>118</b>													
Appraiser I	47,611.20	49,004.80	50,481.60	51,979.20	53,560.00	54,891.20	56,264.00	57,678.40	59,134.40	60,299.20	61,505.60	62,732.80	63,980.80
Chief Deputy Assessor	3,967.60	4,083.73	4,206.80	4,331.60	4,463.33	4,574.27	4,688.67	4,806.53	4,927.87	5,024.93	5,125.47	5,227.73	5,331.73
Chief Deputy Clerk/Elections	22.89	23.56	24.27	24.99	25.75	26.39	27.05	27.73	28.43	28.99	29.57	30.16	30.76
Executive Assistant													
Health Strategist III													
Landfill Equipment Operator													
Legal Assistant II													
Office Manager, Health/Business													
Support Enforcement Officer													

Amounts listed may differ slightly from actual due to rounding



**CROOK COUNTY SALARY SCHEDULE  
2022-2023**

**Unrepresented Positions**

Includes 6% COLA

Grade / Classification	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	STEP 11	STEP 12	STEP 13
<b>119</b>													
Appraiser II	49,753.60	51,292.80	52,811.20	54,371.20	56,014.40	57,428.80	58,843.20	60,340.80	61,859.20	63,065.60	64,355.20	65,624.00	66,934.40
Code Compliance Officer	4,146.13	4,274.40	4,400.93	4,530.93	4,667.87	4,785.73	4,903.60	5,028.40	5,154.93	5,255.47	5,362.93	5,468.67	5,577.87
GIS Analyst	23.92	24.66	25.39	26.14	26.93	27.61	28.29	29.01	29.74	30.32	30.94	31.55	32.18
Office Supervisor, Landfill													
<b>120</b>													
Accountant	52,083.20	53,643.20	55,244.80	56,929.60	58,635.20	60,091.20	61,609.60	63,128.00	64,688.00	65,998.40	67,308.80	68,681.60	70,033.60
Human Resources Generalist	4,340.27	4,470.27	4,603.73	4,744.13	4,886.27	5,007.60	5,134.13	5,260.67	5,390.67	5,499.87	5,609.07	5,723.47	5,836.13
Juvenile Counselor	25.04	25.79	26.56	27.37	28.19	28.89	29.62	30.35	31.10	31.73	32.36	33.02	33.67
Landfill HD Mechanic													
Library Operations Manager													
Victims Services Supervisor													
<b>121</b>													
Appraiser III	54,516.80	56,160.00	57,824.00	59,571.20	61,360.00	62,899.20	64,459.20	66,102.40	67,724.80	69,097.60	70,470.40	71,884.80	73,340.80
Building Inspector I	4,543.07	4,680.00	4,818.67	4,964.27	5,113.33	5,241.60	5,371.60	5,508.53	5,643.73	5,758.13	5,872.53	5,990.40	6,111.73
Director, Veterans Services	26.21	27.00	27.80	28.64	29.50	30.24	30.99	31.78	32.56	33.22	33.88	34.56	35.26
Facilities Technician - Senior													
Landfill Equipment Operator Lead													
On-Site Inspector Sanitarian													
<b>122</b>													
Assistant Director, Library	57,075.20	58,780.80	60,548.80	62,379.20	64,272.00	65,852.80	67,496.00	69,180.80	70,928.00	72,342.40	73,777.60	75,254.40	76,752.00
Environmental Health Specialist	4,756.27	4,898.40	5,045.73	5,198.27	5,356.00	5,487.73	5,624.67	5,765.07	5,910.67	6,028.53	6,148.13	6,271.20	6,396.00
Extension Service Manager	27.44	28.26	29.11	29.99	30.90	31.66	32.45	33.26	34.10	34.78	35.47	36.18	36.90
Public Health Nurse - RN II													
Systems Administrator													
<b>123</b>													
Building Inspector - Senior	59,820.80	61,609.60	63,440.00	65,332.80	67,288.00	68,993.60	70,720.00	72,488.00	74,276.80	75,774.40	77,292.80	78,852.00	80,412.80
Manager, GIS	4,985.07	5,134.13	5,286.67	5,444.40	5,607.33	5,749.47	5,893.33	6,040.67	6,189.73	6,314.53	6,441.07	6,569.33	6,701.07
Manager, Public Hlth Moderniztn Planner	28.76	29.62	30.50	31.41	32.35	33.17	34.00	34.85	35.71	36.43	37.16	37.90	38.66

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**CROOK COUNTY SALARY SCHEDULE  
2022-2023**

**Unrepresented Positions**

Includes 6% COLA

Grade / Classification	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	STEP 11	STEP 12	STEP 13
<b>124</b> Accountant, Senior Finance Analyst, Health Manager, Natural Resources Office Manager, District Attorney Office Manager, Paralegal Public Health Nurse III - Senior Supervisor, Clinical Services Supervisor, Comm Dev On-Site Supervisor, Facilities Technician	63,398.40 5,283.20 30.48	65,291.20 5,440.93 31.39	67,267.20 5,605.60 32.34	69,305.60 5,775.47 33.32	71,344.00 5,945.33 34.30	73,153.60 6,096.13 35.17	74,963.20 6,246.93 36.04	76,835.20 6,402.93 36.94	78,748.80 6,562.40 37.86	80,350.40 6,695.87 38.63	81,931.20 6,827.60 39.39	83,574.40 6,964.53 40.18	85,259.20 7,104.93 40.99
<b>125</b> Assistant Building Official Chief Deputy Appraiser Plans Examiner	66,851.20 5,570.93 32.14	68,848.00 5,737.33 33.10	70,928.00 5,910.67 34.10	73,049.60 6,087.47 35.12	75,233.60 6,269.47 36.17	77,126.40 6,427.20 37.08	79,019.20 6,584.93 37.99	80,995.20 6,749.60 38.94	83,054.40 6,921.20 39.93	84,718.40 7,059.87 40.73	86,382.40 7,198.53 41.53	88,129.60 7,344.13 42.37	89,897.60 7,491.47 43.22
<b>126</b> Building Official Manager, Fairgrounds Manager, Landfill Manager, Comm Dev Operations Manager, Comm Dev Planning Director, Museum Payroll Benefits Administrator	70,470.40 5,872.53 33.88	72,592.00 6,049.33 34.90	74,755.20 6,229.60 35.94	77,022.40 6,418.53 37.03	79,310.40 6,609.20 38.13	81,286.40 6,773.87 39.08	83,324.80 6,943.73 40.06	85,404.80 7,117.07 41.06	87,547.20 7,295.60 42.09	89,294.40 7,441.20 42.93	91,062.40 7,588.53 43.78	92,892.80 7,741.07 44.66	94,764.80 7,897.07 45.56
<b>127</b> Budget Analyst County Clerk (Elected) Director, Library	74,276.80 6,189.73 35.71	76,502.40 6,375.20 36.78	78,790.40 6,565.87 37.88	81,161.60 6,763.47 39.02	83,636.80 6,969.73 40.21	85,696.00 7,141.33 41.20	87,838.40 7,319.87 42.23	90,043.20 7,503.60 43.29	92,289.60 7,690.80 44.37	94,140.80 7,845.07 45.26	96,012.80 8,001.07 46.16	97,968.00 8,164.00 47.10	99,923.20 8,326.93 48.04
<b>128</b> Accounting Manager Deputy District Attorney I Director, Juvenile Services	78,332.80 6,527.73 37.66	80,704.00 6,725.33 38.80	83,096.00 6,924.67 39.95	85,592.00 7,132.67 41.15	88,171.20 7,347.60 42.39	90,376.00 7,531.33 43.45	92,622.40 7,718.53 44.53	94,931.20 7,910.93 45.64	97,323.20 8,110.27 46.79	99,278.40 8,273.20 47.73	101,254.40 8,437.87 48.68	103,272.00 8,606.00 49.65	105,331.20 8,777.60 50.64
<b>129</b> Assessor (Elected) Deputy District Attorney II Director, Facilities Director, IT Roadmaster	82,617.60 6,884.80 39.72	85,092.80 7,091.07 40.91	87,651.20 7,304.27 42.14	90,292.80 7,524.40 43.41	92,976.00 7,748.00 44.70	95,305.60 7,942.13 45.82	97,697.60 8,141.47 46.97	100,152.00 8,346.00 48.15	102,627.20 8,552.27 49.34	104,707.20 8,725.60 50.34	106,787.20 8,898.93 51.34	108,888.00 9,074.00 52.35	111,072.00 9,256.00 53.40

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**CROOK COUNTY SALARY SCHEDULE  
2022-2023  
Unrepresented Positions**  
Includes 6% COLA

Grade / Classification	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	STEP 11	STEP 12	STEP 13
<b>130</b>	87,131.20	89,731.20	92,456.00	95,180.80	98,051.20	100,484.80	103,001.60	105,580.80	108,264.00	111,072.00	112,611.20	114,899.20	117,187.20
Assistant County Counsel	7,260.93	7,477.60	7,704.67	7,931.73	8,170.93	8,373.73	8,583.47	8,798.40	9,022.00	9,256.00	9,384.26	9,574.93	9,765.60
Assistant Finance Director	41.89	43.14	44.45	45.76	47.14	48.31	49.52	50.76	52.05	53.40	54.14	55.24	56.34
Weedmaster													
<b>131</b>	91,852.80	94,598.40	97,448.00	100,380.80	103,396.80	105,976.00	108,638.40	111,363.20	114,125.60	116,417.60	118,726.40	121,097.60	123,510.40
Director, Community Development	7,654.40	7,883.20	8,120.67	8,365.07	8,616.40	8,831.33	9,053.20	9,280.26	9,510.80	9,701.46	9,893.86	10,091.46	10,292.53
Director, Health & Human Services	44.16	45.48	46.85	48.26	49.71	50.95	52.23	53.54	54.87	55.97	57.08	58.22	59.38
Director, Human Resources													
<b>132</b>	96,886.40	99,777.60	102,772.80	105,872.00	109,033.60	111,737.60	114,524.80	117,496.80	120,328.00	122,761.60	125,216.00	127,712.00	130,228.80
Commissioner (Elected)	8,073.87	8,314.80	8,564.40	8,822.66	9,086.13	9,311.46	9,543.73	9,786.40	10,027.33	10,230.13	10,434.66	10,642.66	10,852.40
County Judge (Elected)	46.58	47.97	49.41	50.90	52.42	53.72	55.06	56.46	57.85	59.02	60.20	61.40	62.61
<b>133</b>	102,169.60	105,206.40	108,388.80	111,633.60	115,003.20	117,852.80	120,806.40	123,822.40	126,900.80	129,438.40	132,038.40	134,659.20	137,363.20
Chief Deputy District Attorney	8,514.13	8,767.20	9,032.40	9,302.80	9,583.60	9,821.06	10,067.20	10,318.53	10,575.06	10,786.53	11,003.20	11,221.60	11,446.93
District Attorney (Elected)	49.12	50.58	52.11	53.67	55.29	56.66	58.08	59.53	61.01	62.23	63.48	64.74	66.04
County Legal Counsel													
District Attorney (Elected)													
Director, Finance													
Sheriff (Elected)													
<b>A1 TEMP</b>	12.50	13.00-13.50	14-14.50	15-15.50	16-16.50	17-17.50	18-18.50	19-19.50	20-20.50	21-21.50	22-22.50	23-23.50	24-24.50
For temporary employees ONLY	1	2 3	4 5	6 7	8 9	10 11	12 13	14 15	16 17	18 19	20 21	22 23	24 25

Amounts listed may differ slightly from actual due to rounding

**CROOK COUNTY SALARY SCHEDULE  
2022-2023  
Road Department**  
Includes 6% COLA

Grade / Classification	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	STEP 11	STEP 12	STEP 13
<b>R1*</b> Flagger	43,555.20 3,629.60 20.94	44,865.60 3,738.80 21.57	46,217.60 3,851.47 22.22	47,569.60 3,964.13 22.87	49,004.80 4,083.73 23.56	50,252.80 4,187.73 24.16	51,480.00 4,290.00 24.75	52,790.40 4,399.20 25.38	54,100.80 4,508.40 26.01	55,183.40 4,598.53 26.53	56,284.80 4,690.40 27.06	57,408.00 4,784.00 27.60	58,552.00 4,879.33 28.15
<b>R2*</b> Driver/Equipment Operator Office Manager	49,753.60 4,146.13 23.92	51,292.80 4,274.40 24.66	52,811.20 4,400.93 25.39	54,371.20 4,530.93 26.14	56,014.40 4,667.87 26.93	57,428.80 4,785.73 27.61	58,843.20 4,903.60 28.29	60,340.80 5,028.40 29.01	61,859.20 5,154.93 29.74	63,065.60 5,255.47 30.32	64,355.20 5,362.93 30.94	65,624.00 5,468.67 31.55	66,934.40 5,577.87 32.18
<b>R3*</b> Mechanic	52,083.20 4,340.27 25.04	53,643.20 4,470.27 25.79	55,244.80 4,603.73 26.56	56,929.60 4,744.13 27.37	58,635.20 4,886.27 28.19	60,091.20 5,007.60 28.89	61,609.60 5,134.13 29.62	63,128.00 5,260.67 30.35	64,688.00 5,390.67 31.10	65,998.40 5,499.87 31.73	67,308.80 5,609.07 32.36	68,681.60 5,723.47 33.02	70,033.60 5,836.13 33.67
<b>R5</b> Roads Supervisor Shop Supervisor	63,398.40 5,283.20 30.48	65,291.20 5,440.93 31.39	67,267.20 5,605.60 32.34	69,305.60 5,775.47 33.32	71,344.00 5,945.33 34.30	73,153.60 6,096.13 35.17	74,963.20 6,246.93 36.04	76,835.20 6,402.93 36.94	78,748.80 6,562.40 37.86	80,350.40 6,695.87 38.63	81,931.20 6,827.60 39.39	83,574.40 6,964.53 40.18	85,259.20 7,104.93 40.99
<b>R6</b> Office Assistant	35,172.80 2,931.07 16.91	36,233.60 3,019.47 17.42	37,315.20 3,109.60 17.94	38,438.40 3,203.20 18.48	39,582.40 3,298.53 19.03	40,580.80 3,381.73 19.51	41,579.20 3,464.93 19.99	42,619.20 3,551.60 20.49	43,680.00 3,640.00 21.00	44,553.60 3,712.80 21.42	45,468.80 3,789.07 21.86	46,363.20 3,863.60 22.29	47,299.20 3,941.60 22.74
<b>129</b> Roadmaster	82,617.60 6,884.80 39.72	85,092.80 7,091.07 40.91	87,651.20 7,304.27 42.14	90,292.80 7,524.40 43.41	92,976.00 7,748.00 44.70	95,305.60 7,942.13 45.82	97,697.60 8,141.47 46.97	100,152.00 8,346.00 48.15	102,627.20 8,552.27 49.34	104,707.20 8,725.60 50.34	106,787.20 8,896.93 51.34	108,888.00 9,074.00 52.35	111,072.00 9,256.00 53.40

\*Bargaining Unit Employees

Amounts listed may differ slightly from actual due to rounding

**CROOK COUNTY SALARY SCHEDULE**  
**July 2022 - June 2023**  
**Sheriff's Office**

Grade / Classification	COLA	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
<b>11*</b> Office Deputy	6.0%	37,065.60	38,500.80	39,998.40	41,537.60	43,160.00	44,824.00	46,571.20	48,380.80	50,252.80
		3,088.36	3,208.19	3,332.67	3,461.98	3,596.30	3,735.84	3,880.79	4,031.36	4,187.78
		17.82	18.51	19.23	19.97	20.75	21.55	22.39	23.26	24.16
<b>12*</b>	6.0%	39,332.80	40,851.20	42,432.00	44,075.20	45,801.60	47,569.60	49,420.80	51,334.40	53,331.20
		3,277.23	3,404.39	3,536.48	3,673.70	3,816.24	3,964.31	4,118.13	4,277.91	4,443.89
		18.91	19.64	20.40	21.19	22.02	22.87	23.76	24.68	25.64
<b>13*</b> Comm Corr Workcrew Technician Jail Office Deputy Jail Technician Deputy	6.0%	41,912.00	43,555.20	45,240.00	46,987.20	48,817.60	50,710.40	52,686.40	54,724.80	56,846.40
		3,493.44	3,628.99	3,769.79	3,916.06	4,068.00	4,225.84	4,389.80	4,560.12	4,737.05
		20.15	20.94	21.75	22.59	23.47	24.38	25.33	26.31	27.33
<b>14*</b> Comm Corr Workcrew Coordinator Community Service Deputy	6.0%	44,886.40	46,633.60	48,443.20	50,315.20	52,270.40	54,308.80	56,409.60	58,593.60	60,881.60
		3,741.03	3,886.18	4,036.96	4,193.59	4,356.30	4,525.32	4,700.90	4,883.29	5,072.76
		21.58	22.42	23.29	24.19	25.13	26.11	27.12	28.17	29.27
<b>15</b> Jail Nurse Monthly Additional Pay On Call	6.0%	63,523.20	66,081.60	68,744.00	71,510.40	74,401.60	77,396.80	80,516.80	83,761.60	87,131.20
		5,294.31	5,507.51	5,729.30	5,960.02	6,200.03	6,449.71	6,709.44	6,979.63	7,260.70
		30.54	31.77	33.05	34.38	35.77	37.21	38.71	40.27	41.89
<b>16</b>	6.0%	50,816.05	52,787.77	54,835.93	56,963.53	59,173.69	61,469.65	63,854.65	66,332.17	68,905.81
		4,234.67	4,398.98	4,569.66	4,746.96	4,931.14	5,122.47	5,321.22	5,527.68	5,742.15
		24.43	25.38	26.36	27.39	28.45	29.55	30.70	31.89	33.13

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\*Bargaining Unit Employees

**CROOK COUNTY SALARY SCHEDULE**  
**July 2022 - June 2023**  
**Sheriff's Office**

Grade / Classification	COLA	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
<b>17*</b>	6.0%	55,577.60	57,720.00	59,966.40	62,296.00	64,708.80	67,225.60	69,825.60	72,529.60	75,358.40
Community Corrections Deputy		4,630.94	4,810.62	4,997.27	5,191.16	5,392.58	5,601.81	5,819.16	6,044.94	6,279.48
Jail Corrections Deputy		26.72	27.75	28.83	29.95	31.11	32.32	33.57	34.87	36.23
Jail Court Security Deputy										
<b>Monthly Additional Pay</b>										
Intermediate Certification	\$200									
Advanced Certification	\$200									
<b>17a*</b>	8.5%	59,716.80	62,046.40	64,438.40	66,934.40	69,534.40	72,238.40	75,046.40	77,958.40	80,974.40
Detective		4,976.60	5,169.69	5,370.27	5,578.64	5,795.09	6,019.94	6,253.51	6,496.15	6,748.20
<b>Monthly Additional Pay</b>		28.71	29.83	30.98	32.18	33.43	34.73	36.08	37.48	38.93
Intermediate Certification	\$200									
Advanced Certification	\$200									
<b>17p*</b>	8.5%	58,260.80	60,528.00	62,878.40	65,312.00	67,849.60	70,470.40	73,216.00	76,044.80	78,998.40
Criminal Patrol Deputy		4,855.21	5,043.59	5,239.28	5,442.56	5,653.73	5,873.09	6,100.97	6,337.69	6,583.59
<b>Monthly Additional Pay</b>		28.01	29.10	30.23	31.40	32.62	33.88	35.20	36.56	37.98
Intermediate Certification	\$200									
Advanced Certification	\$200									
<b>18</b>	8.5%	66,601.60	69,284.80	72,072.00	74,984.00	78,000.00	81,140.80	84,406.40	87,817.60	91,353.60
Patrol Sergeant		5,550.71	5,774.24	6,006.77	6,248.66	6,500.29	6,762.06	7,034.37	7,317.64	7,612.32
<b>Monthly Additional Pay</b>		32.02	33.31	34.65	36.05	37.50	39.01	40.58	42.22	43.92
Intermediate Certification	\$200									
Advanced Certification	\$200									
<b>18a</b>	6.0%	63,523.20	66,081.60	68,744.00	71,510.40	74,401.60	77,396.80	80,516.80	83,761.60	87,131.20
Community Corrections Sergeant		5,294.31	5,507.51	5,729.30	5,960.02	6,200.03	6,449.71	6,709.44	6,979.63	7,260.70
Emergency Manager		30.54	31.77	33.05	34.38	35.77	37.21	38.71	40.27	41.89
Jail Sergeant										

Amounts listed may differ slightly from actual due to rounding

\*Bargaining Unit Employees

**CROOK COUNTY SALARY SCHEDULE**  
**July 2022 - June 2023**  
**Sheriff's Office**

Grade / Classification	COLA	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
<b>19</b>	6.0%	72,321.60	75,233.60	78,270.40	81,432.00	84,697.60	88,108.80	91,665.60	95,347.20	99,195.20
Administrative Division Manager		6,027.45	6,270.18	6,522.68	6,785.35	7,058.60	7,342.85	7,638.55	7,946.15	8,266.14
Chief Administrative Deputy		34.77	36.17	37.63	39.15	40.72	42.36	44.07	45.84	47.69
Community Corrections Director										
Jail Commander										
Special Services Commander										
<b>Monthly Additional Pay</b>										
Intermediate Certification	\$200									
Advanced Certification	\$200									
<b>19p</b>	8.5%	75,836.80	78,894.40	82,056.00	85,363.20	88,795.20	92,372.80	96,096.00	99,964.80	104,000.00
Patrol Lieutenant		6,319.35	6,573.83	6,838.56	7,113.95	7,400.43	7,698.45	8,008.47	8,330.97	8,666.46
<b>Monthly Additional Pay</b>		36.46	37.93	39.45	41.04	42.69	44.41	46.20	48.06	50.00
Intermediate Certification	\$200									
Advanced Certification	\$200									
<b>20</b>	8.5%	81,889.60	85,196.80	88,628.80	92,206.40	95,908.80	99,777.60	103,792.00	107,972.80	112,320.00
Undersheriff		6,824.92	7,099.76	7,385.67	7,683.09	7,992.49	8,314.35	8,649.17	8,997.47	9,359.80
<b>Monthly Additional Pay</b>		39.37	40.96	42.61	44.33	46.11	47.97	49.90	51.91	54.00
Intermediate Certification	\$200									
Advanced Certification	\$200									

Amounts listed may differ slightly from actual due to rounding

\*Bargaining Unit Employees

## Fiscal Policies

### BASIS OF BUDGETING POLICY

The County maintains accounting records on a generally accepted accounting principles (GAAP) basis. For financial reporting purposes, governmental funds use the modified accrual basis of accounting and proprietary funds use the full accrual basis of accounting. Under the modified accrual basis, revenues are recognized when they are both measurable and available, and expenditures are recognized when incurred. Under the full accrual method, revenues are recorded when earned and expenses are recorded when the liability is incurred.

Budgets for all County funds are prepared on a modified accrual basis consistent with GAAP. For transactions, which were initially recorded in compliance with Oregon's local budget law, adjustments may be required for GAAP-basis financial reporting. Examples of these adjustments include the acquisition of proprietary fund fixed assets which are considered expenditures under Oregon local budget law, but are not reported as current year expenditures under GAAP. Receipt of proceeds of proprietary fund debt financing and principal payments received on interfund loans are considered budgetary resources, but are not reported as revenues under GAAP. Depreciation, amortization, and non-cash contributions are also examples of transactions not reported under the budget basis, but are reported in GAAP-basis financial reporting.

Crook County is committed to responsible fiscal management through financial integrity, prudent stewardship of public assets, planning, accountability, and full disclosure. The broad purpose of the fiscal policies is to enable the County to achieve and maintain a long-term stable and positive financial condition. These policies are adopted by the County Court as the basic framework for the overall financial management of the County, to guide day-to-day

and long-range fiscal planning and decision making and to achieve the following general financial goals:

- Provide an adequate financial base to sustain the desired level of services to maintain the social wellbeing and physical conditions of the County.
- Deliver cost effective and efficient services to citizens.
- Provide and maintain essential public facilities, utilities, and capital equipment.
- Protect and enhance the County's credit rating so as to obtain the lowest cost of borrowing, and assure taxpayers and the financial community that the County is well-managed and financially sound.
- Provide the financial stability needed to navigate through economic downturns, adjust to changes in the service requirements of the community, and respond to other changes as they affect the County's residents and businesses.
- Adhere to the highest standards of financial management and reporting practices as set by the Government Finance Officers Association (GFOA), the Governmental Accounting Standards Board (GASB), and other professional standards.
- Fully comply with finance related legal mandates, laws, and regulations.

To achieve these goals, fiscal policies generally cover areas of revenue management, operating and capital budgeting, financial planning and forecasting, investment and asset management, debt management, pension funding, accounting and financial reporting, reserves and internal controls. These policies are reviewed annually by the Chief Financial Officer, Treasurer, the Crook County Budget Committee and the County Court and amended as necessary as part of the budget process.



**POLICIES ARE ADDRESSED IN 10 AREAS:**

Revenue, which deals with taxes, user fees, and other revenues by which the County generates income to fund programs and services.

Operating expenditures, which relates to budgeting guidelines.

Expenditure control, which addresses the County’s efforts to ensure spending is consistent with the County’s fiscal plans.

Capital equipment and improvements, which relates to establishing five-year capital equipment and improvement plans for all major equipment and infrastructure systems provided and maintained by the County.

Accounting and financial reporting, which relates to accounting and reporting financial transactions and preparing financial reports.

Financial planning, which addresses long-term financial forecasting to help inform decisions.

Debt, which addresses long-term financing of the County’s capital needs and maintaining its bond rating.

Pension funding, which addresses the short and long-term funding policies of the County’s pension obligations.

Reserves, which establish minimum working capital balances, required reserves, and operating contingency as needed for routine cash flow, emergency reserves to allow the County to respond to an economic downturn and or unanticipated event, and one-time capital expenditures.

Management of fiscal policy, which sets forth the administration of fiscal policies on a continuing basis.

**1. REVENUE POLICIES**

1.1 The County will strive for and maintain diversified and stable revenue sources to prevent undue or unbalanced reliance on any one source of funds. Revenue diversity will also reduce risk to the County from short-term fluctuations in any one revenue source.

1.2 Significant one-time and/or temporary revenues will not be used to fund continuing

programs and services, but rather to fund one-time expenditures or fund reserves.

1.2.1. Revenue from temporary sources that increase substantially over time relative to population changes, inflation, and current service level costs, such as payment in lieu of taxes from enterprise zone developments, will be evaluated and considered on a periodic basis for the following purposes, as allowed:

- Funding to maintain current service levels resulting from demands associated with the new development
  - Funding increased service levels
  - Funding reserves
  - Funding capital projects and or debt associated with capital projects that may otherwise require general obligation debt
  - Funding pension obligations
- Allocations may be on a percentage of revenue basis or fixed dollar amount. Any such allocations made should not infringe on the sustainability of existing service delivery and any new services provided.

1.3 The County will maximize the use of users’ charges in lieu of ad valorem taxes and subsidies from other County funds, for services that can be identified and where costs are directly related to the level of service provided.

1.4 Charges for providing services shall be sufficient to finance all operating, capital outlay, and debt service expenses of the County’s enterprise funds, including operating contingency, reserve requirements, and capital replacement. Consideration will be given to return on investment and existing and or anticipated debt to ensure a debt coverage ratio of no less than 1.25 for debt issued in public markets and 1.1 for debt issued to federal and state agencies.

1.5 User charges shall be sufficient to finance all County costs to perform development review and building activities. User charges include, but are not limited to, land use, engineering inspection, building permit, building inspection fees, administrative overhead, information technology,

building usage and other applicable overhead cost allocations.

1.6 Other reimbursable work performed by the County (labor, meals, contracted services, equipment, and other indirect expenses) shall be billed at total actual or estimated total actual cost.

1.7 Charges for services shall accurately reflect the total actual or estimated total cost of providing a specific service. The cost of providing specific services shall be recalculated periodically, and the fee adjusted accordingly. The County shall maintain a current schedule of fees, indicating when the fees were last reviewed and/or recalculated.

1.8 The County shall pursue an aggressive policy of collecting delinquent accounts. 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.

1.9 The County Judge or Court 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 County Court will be provided the evaluation with the request for their acceptance of the grant. Any future reduction in grant proceeds shall result in a reduction of related services before encumbering the General Fund.

1.10 Revenues will be estimated realistically and prudently. Revenues of a volatile nature will be estimated conservatively. The County will estimate its revenues by an objective, analytical process using best practices as defined by the GFOA.

## **2. OPERATING BUDGET POLICIES**

2.1 The County will prepare an annual budget with the participation of all departments that incorporates GFOA recommendations relative to budgeting for results and outcomes.

2.1.1 Determine how much money is available. The budget should be built on expected revenues. This includes base revenues, any new revenue sources, and the potential use of fund balance.

2.1.2 Conduct analysis to determine what strategies, programs, and activities will best achieve desired results.

2.1.3 Budget available dollars to the most significant programs and activities. The objective is to maximize the benefit of the available resources.

2.1.4 The County shall maintain a budget system to monitor expenditures and revenues on a monthly basis, with a thorough analysis and adjustment (if required) at least quarterly.

2.2 All budgetary procedures will conform to existing state regulations. Oregon budget law requires each local government to prepare a balanced budget, and Oregon Administrative Rules state: (1) the budget must be constructed in such a manner that the total resources in a fund equal the total of expenditures and requirements for that fund, and (2) the total of all resources of the entity must equal the total of all expenditures and all requirements for the entity.

2.3 The budget process will be coordinated so that major policy issues and department goals and objectives are identified and incorporated into the budget narrative.

2.4 The cost allocation plan will be developed and reviewed annually, to be fully implemented by Fiscal Year 2022. The plan will serve as the basis for distributing general government and internal service costs to other funds and capital projects.

2.5 The County Court shall adopt the budget at the fund, departmental, or program level as a

total dollar amount for all appropriations except contingency, unappropriated ending fund balance and reserves, which shall be stated separately.

2.6 Long-term debt or bond financing shall only be used for the acquisition of capital improvements or specialized equipment with a cost greater than \$100,000. Long-term debt or bond financing shall not be used to finance current operating expenditures.

2.7 Every County fund, department, program or activity shall start each year's budget cycle with no predetermined appropriation amount. Budget appropriation decisions and the allocation of resources shall be based on direction provided by the County Court and implementation of that direction by the County Judge.

2.8 The County will submit the adopted budget document to the GFOA annually for review starting in 2021 for the Fiscal Year 2022 Budget.

2.9 A budget calendar will be prepared detailing the key elements in the development of the budget.

### **3. EXPENDITURE CONTROL POLICIES**

3.1 Expenditures will be controlled through appropriate internal controls and procedures. Management must ensure expenditures comply with the legally adopted budget. Each department, division manager or director will be responsible for the administration of his/her department/division budget. This includes accomplishing the goals and objectives incorporated into the budget and monitoring each department/division budget for compliance with spending limitations.

3.2 The County Judge will administer expenditure control at the category level and program or divisional level. Additionally, the County Judge may give authorization to mandate this level of control down to any line item level. Expenditures anticipated to be in excess of these levels will require County Court approval.

3.3 All purchases of goods and services must comply with the County's purchasing policies, guidelines, and procedures, as well as with state laws and regulations.

3.4 All compensation planning and collective bargaining will include analyses of total cost of compensation, which includes analysis of salary increases, health benefits, pension contributions, and other fringe benefits. The County will only propose operating personnel costs that can be supported by continuing operating revenues.

3.5 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.

### **4. CAPITAL IMPROVEMENT POLICIES**

4.1 Annually, the County will approve a five-year CIP, congruent with the adoption of its budget, starting with the Fiscal Year 2021 budget. The CIP shall provide details on each capital project: Its estimated costs, sources of financing and a description, including a statement identifying: (a) the needs, conditions, and circumstances that have caused the project's creation, and (b) the expected results if the project is approved and implemented, or (c) if no action is taken.

### **5. ACCOUNTING AND FINANCIAL REPORTING POLICIES**

5.1 The County shall establish and maintain its accounting systems according to generally accepted accounting practices and shall adhere to generally accepted accounting principles and standards set by the Government Financial Officers Association (GFOA) and the Governmental Accounting Standards Board (GASB).

5.2 Consistent with GASB Statement 54, the County will report fund balances in the following

categories:

5.2.1 Restricted fund balance includes amounts that can be spent only for the specific purposes stipulated by the County Court, external resource providers, or through enabling legislation.

5.2.2 Committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County Court.

5.2.3 Assigned fund balance classification is intended to be used by the County for specific purposes, but does not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed.

5.2.4 Unassigned fund balance is the residual classification for the County's General Fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification will be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

5.2.5 The County will disclose information about the processes through which constraints are imposed on amounts in the committed and assigned classifications.

5.2.6 Authority to classify portions of ending fund balance as assigned is hereby granted to the County Judge and the Chief Financial Officer.

5.3 An annual audit shall be performed by an independent public accounting firm, which will issue an opinion on the annual financial statements, along with a management letter identifying areas needing improvement, if necessary.

5.4 Full disclosure shall be provided in the financial statements and bond representations.

5.4.1 Upon request, all departments will provide notice of all significant events and financial and related matters to the Chief Financial Officer for the County's annual disclosures to the municipal markets as required by United States Securities and Exchange Commission Rule 15c2-12. Significant events include delinquencies and defaults related to the County's bonds, adverse tax opinions or events affecting the tax exempt status of bonds, the release, substitutions or sale of property securing repayment of bonds, and other events having a significant impact on the County's finances and outstanding bonds. The Chief Financial Officer will notify all nationally recognized municipal securities information repositories of these significant events.

5.4.2 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.

5.4.3 Up-to-date accounting and budgeting information is available online to all management and authorized support staff. Quarterly actual-to-budget reports showing the current status of revenues and expenditures shall be prepared and distributed to appropriate County Court and management personnel in a timely manner and made available for public inspection.

## **6. FINANCIAL PLANNING POLICIES**

6.1 The Finance Department, collaborating with other departments, will prepare a long-term financial plan for each fund, phased in so that all funds are planned by June 30 of each budget year, to promote responsible planning for the use of resources. The long-term financial plans will include projected revenues, expenditures, and reserve balances for the next five years for all funds, except the Landfill which shall include 20-year financial plans.

6.2 The County's financial plan should be

strategic, reflecting the County Court and community priorities for service while providing resources that fund desired service levels.

6.3 Long-term projections of revenues and expenditures will be based upon disclosed assumptions, and prepared consistent with best practices established by the GFOA.

6.4 The long-term financial plans will be integral to the development of the annual budget.

## **7. DEBT POLICY**

7.1 The County may use debt proceeds to finance costs associated with capital infrastructure, equipment, vehicles and other purposes that provide long-term benefits to the community, i.e., benefits that extend more than one year.

7.2 Capital projects financed through the issuance of bonds shall not be financed for a period which (a) exceeds the expected useful life of the project, and (b) is less than 30% of the expected useful life of the improvements.

7.3 Financing for non-capital purposes shall not extend beyond the amortization period available for the respective type of obligation.

7.4 The Chief Financial Officer will structure all debt issuances and oversee the on-going management of all County debt. Debt includes general obligation bonds, lease purchase obligations, revenue bonds, special assessment obligations, promissory notes, equipment financing agreements, and any other contractual arrangements that obligate the County to make future principal and interest payments.

7.5 No debt shall be issued for which the County has not identified specific revenue sources sufficient for repayment. Such revenue sources can include internal sources. The Chief Financial Officer shall prepare an analysis of the source of repayment prior to issuance of any debt.

7.6 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, unless the use of debt is otherwise determined to be in the best interest of the County.

7.7 The County may utilize short-term debt or interfund loans as permitted; to cover temporary cash flow deficiencies due to timing of cash flows, such as may result from delay in receipting grant proceeds or other revenues or delay in issuance of long-term debt.

7.8 When issuing long-term debt, the County will ensure that the debt is soundly financed by:

7.8.1 Incurring debt only when necessary for capital improvements too large to be financed from current available resources,

7.8.2 Ensuring that capital projects financed through long-term debt shall be financed for a period not to exceed the useful life of the project,

7.8.3 Determining that the benefits of the project financed exceed the cost of financing including interest costs,

7.8.4 Analyzing the source of repayment, debt coverage ratios, and the impact of debt service on annual fixed costs prior to issuance of long-term debt.

7.9 All bond issuances, promissory notes, and capital leases will be authorized by order of the County Court.

7.10 The County shall maintain its bond rating at the highest level fiscally prudent, so that future borrowing costs are minimized and access to the credit market is preserved.

7.11 The County will commit funds and maintain a debt reserve that equals the annual debt service payments in all funds that include debt.

## **8. PENSION FUNDING POLICIES**

8.1 The County participates in the Oregon Public Employees Retirement System (PERS) as an Employer within the State and Local Government Rate Pool. The County will use its best efforts to fund its pension obligations in an equitable and sustainable manner. The following principles and objectives shall guide the County:

8.1.1 PERS provides no less than biennially an actuarially determined contribution rate (ADC) to serve as the basis for minimum contributions;

8.1.2 Although the PERS ADC is calculated in a manner that fully funds the long-term costs of promised benefits, while balancing the goals of (1) keeping contributions relatively stable, and (2) equitably allocating the costs over the employees' period of active service; financial impacts due to significant compensation in the last three years above historical earnings may not be;

8.1.3 The County will consider a PERS rate stabilization plan during Fiscal Year 2020 to more equitably fund PERS costs on a sustainable basis, with a goal of ensuring its funding status is between 90% and 110% of its actuarially determined liability.

8.1.4 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.

## 9. RESERVE POLICIES

9.1 Fund balance and reserve policies are an important indicator of the County's financial position. The policies establish the amounts the County will strive to reach and maintain, these amounts are expressed as goals, recognizing that fund balance levels can fluctuate from year to year in the normal course of operations for any local government.

9.1.1 The beginning fund balance of the General Fund shall maintain working capital of

approximately four months (4/12) of estimated annual property tax collections to allow the County to adequately fund operations until property taxes are received in November of each year without borrowing. It is the intent of the County to limit the use of the County Reserve Fund to non-recurring needs, to ensure the County has the flexibility to respond and mitigate short-term economic downturns, short-term volatility in revenues, and unforeseen emergency situations or circumstances, fund other capital needs or other such non-recurring needs .

9.1.2 The County's other funds shall maintain a minimum working capital balance sufficient for sixty (60) days of operating expenses, together with five% (5%) of budgeted revenue for an emergency repair reserve. Additionally, the County will seek to stabilize landfill rates by setting aside funds (capital projects reserve), as funding is available from existing resources, for scheduled capital maintenance programs to reduce future borrowing. Where resources from rates and other sources are insufficient to fund scheduled capital projects, long-term debt may be utilized. Evaluation of future debt service requirements will be incorporated into the financial analysis noted above, including funding and maintaining debt service reserves. The County will commit funds and maintain a debt service reserve equal to the annual debt service payment for all debt within the funds.

9.1.3 The County's funds that include debt service, shall maintain adequate working capital to pay required debt service without borrowing and fund debt service reserves in an amount equal to the annual debt service payment.

9.2 The policies establish the amounts the County will strive to maintain. They set forth the guidelines for both current activities and long-range planning. The policies are reviewed annually to assure the highest standards of fiscal management. The County may use the unassigned fund balances on a one-time or temporary basis for purposes described above, committed funds may be spent with approval of

the County Court on a one-time basis. The County will develop a plan to restore unassigned and committed reserves to the desired levels.

## 10. MANAGEMENT OF FISCAL POLICY

10.1 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).

10.1.1 The Chief Financial Officer or designee shall prepare a report explaining the substantive impact of all recommendations and their impact on the County’s operations, service levels, and/or finances.

10.1.2 The finance committee shall review the County’s fiscal policies annually.

10.2 The County Judge shall implement fiscal policies and monitor compliance.

10.2.1 If the County Judge discovers a material deviation from policy, he/she shall report it in writing to the County Court in a timely manner.

10.2.2 As a part of the County’s annual budget document, the County Judge’s budget message shall identify: (a) all major changes in policy since the previous budget year, and (b) any material variations from policy in the ensuing year’s budget, and (c) fund’s that do not meet reserve requirements and provide the developed plan to restore the reserves to the desired levels.

## DEFINITION OF TERMS

Budget committee – is a committee consisting of the three County Court members and an equal number of citizen members appointed by the County Court.

Government Finance Officers Association (GFOA)

– is 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.

Category level – for budget control purposes, categories include personnel services, materials and services, capital outlay, debt service, transfers, contingency, reserves, and unappropriated.

Program level – for budget control purposes, programs may include library services, community services, administration, finance, human resources, etc.

Divisional level – for budget control purposes, divisional level would include the jail within the Sheriff’s Department. Other divisions may include the building and electrical divisions within the Community Development Department.

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, e.g., roads, landfill, airport, jail, information technology, County facilities, and vehicles.

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.

Oregon Revised Statutes (ORS) – Oregon’s compilation of state laws including rules of civil procedure.

## 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.

### **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.

### **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.).

**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

**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.

**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

**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.

**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.

**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.

**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-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.

Operating Budget - Sources and uses necessary for day-to-day operations.

**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.

**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.

**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

## Required Notices and Filings

### NOTICE OF BUDGET COMMITTEE MEETING

#### **PUBLIC NOTICE**

A public meeting of the Budget Committee of Crook County, State of Oregon, to discuss the budget for the fiscal year July 1, 2022 to June 30, 2023 will be held at the Crook County Annex Building, 320 NE Court Street, Prineville, Oregon. The meeting will take place on **May 25, 2022, June 1, 2022, June 2, 2022**, at **1:00 p.m.** each day. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberations of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed budget with the Budget Committee. Assistance to handicapped individuals is provided with advance notice. A copy of the budget document may be inspected or obtained on or after May 25, 2022 at 200 NE 2<sup>nd</sup> Street, Prineville between the hours of 8am and 4:30pm.

## NOTICE OF BUDGET HEARING (LB-1)

FORM LB-1

## NOTICE OF BUDGET HEARING

A public meeting of the Crook County Court will be held on June 15, 2022 at 9:00 am at the Crook County Courthouse Annex, 320 NE Court St., Prineville, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022 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 Second St., 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: Dodge Kerr

Telephone: 541-447-6554

Email: [dodge.kerr@co.crook.or.us](mailto:dodge.kerr@co.crook.or.us)

## FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2020-21	Adopted Budget 2021-22	Approved Budget Next Year 2022-23
Beginning Fund Balance/Net Working Capital	41,722,811	42,636,215	97,697,100
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	13,603,767	9,730,956	9,216,900
Federal, State & all Other Grants, Gifts, Allocations & Donations	20,307,239	20,557,676	44,590,700
Revenue from Bonds and Other Debt	0	42,545,291	0
Interfund Transfers / Internal Service Reimbursements	31,552,767	8,088,618	8,099,300
All Other Resources Except Current Year Property Taxes	3,927,779	3,975,350	6,718,800
Current Year Property Taxes Estimated to be Received	9,725,639	9,851,000	10,833,000
<b>Total Resources</b>	<b>120,840,002</b>	<b>137,385,106</b>	<b>177,155,800</b>

## FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	18,964,459	23,148,409	23,841,500
Materials and Services	13,915,146	21,812,612	20,920,900
Capital Outlay	4,383,399	42,634,819	58,296,300
Debt Service	1,116,189	1,128,500	1,669,400
Interfund Transfers	31,440,265	8,045,465	7,745,900
Contingencies	0	13,272,001	35,978,600
Special Payments	620,117	1,127,000	1,896,100
Unappropriated Ending Balance and Reserved for Future Expenditure	50,400,427	26,216,300	26,807,100
<b>Total Requirements</b>	<b>120,840,002</b>	<b>137,385,106</b>	<b>177,155,800</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	1,056,472	1,149,000	1,131,800
FTE	8.00	8.00	8.00
Clerk	471,999	511,800	583,500
FTE	3.10	3.60	3.92
Finance	874,458	1,150,800	1,187,600
FTE	7.40	7.40	6.60
Legal	449,840	489,200	508,500
FTE	3.00	3.00	3.00
County Court - Administration	616,110	602,200	741,700
FTE	3.80	3.00	3.00
Natural Resources	51,826	53,100	55,800
FTE	0.5	0.50	0.50
Human Resources	362,093	579,400	761,600
FTE	3.00	3.00	2.75
District Attorney (includes Victims Assistance)	1,513,078	1,747,300	2,091,700
FTE	14.75	13.75	14.75
Juvenile	858,423	1,020,500	1,125,100
FTE	8.80	9.25	8.70
GIS	178,001	187,700	248,800
FTE	2.00	2.00	2.00
IT	1,075,440	1,063,500	1,094,800
FTE	3.00	4.00	4.00
Non-departmental	1,433,555	395,600	225,000
FTE	0.00	0.00	0.00
Road	3,987,099	8,246,900	10,131,600
FTE	19.80	19.80	20.00
Community Development	2,472,731	3,543,750	4,519,100
FTE	24.85	30.85	31.65
Clerk Special Revenue	7,779	263,300	278,900
FTE	0.00	0.00	0.18
CC Ed Center	36,079	130,900	129,000
FTE	0.00	0.00	0.00
Sheriff's Office	9,703,595	11,355,362	13,255,500
FTE	62.50	65.00	68.90
Taylor Grazing	0	49,400	45,000
FTE	0.00	0.00	0.00
Health and Human Services	3,356,540	5,426,903	3,711,300

FTE	24.65	30.95	26.80
Video Lottery	48,000	245,800	150,000
FTE	0.00	0.00	0.00
Mental Health	3,082,984	3,299,400	4,070,000
FTE	0.00	0.00	0.00
Special Transportation	178,522	722,300	402,000
FTE	0.00	0.00	0.00
Title III	63,246	692,600	655,000
FTE	0.00	0.00	0.00
Veterans	230,471	302,700	328,700
FTE	3.00	3.00	2.50
Library	1,244,528	1,494,700	1,445,500
FTE	10.61	9.71	9.71
Law Library	23,774	72,000	28,600
FTE	0.04	0.04	0.04
Surveyor	63,668	48,100	106,700
FTE	0.00	0.00	0.00
Crook County School	359,128	0	0
FTE	0.00	0.00	0.00
Tourism	13,000	57,200	25,000
FTE	0.00	0.00	0.00
Airport Capital Projects and Operations	2,246,764	803,800	973,300
FTE	0.00	0.00	0.00
Justice Center Capital Project	560,876	40,273,291	47,115,000
FTE	0.00	0.00	1.00
Belknap Museum Capital Project	0	865,000	790,000
FTE	0.00	0.00	0.20
Capital Asset Reserve	0	0	2,500,000
FTE	0.00	0.00	0.00
Crooked River Watershed	97,544	98,600	104,300
FTE	1.00	1.00	1.00
Fairgrounds	767,728	793,900	3,376,100
FTE	4.70	4.70	4.70
Landfill	2,143,064	2,464,600	2,375,600
FTE	9.00	10.00	10.00
Weed Control	235,515	266,049	247,500
FTE	1.00	1.00	1.00
Facilities	1,510,519	1,993,200	2,018,400
FTE	5	5.50	5.50
Not Allocated to Organizational Unit or Program	79,465,553	44,925,251	68,617,800
FTE	0	0	0.00
<b>Total Requirements</b>	<b>120,840,002</b>	<b>137,385,106</b>	<b>177,155,800</b>
<b>Total FTE</b>	<b>223.50</b>	<b>239.05</b>	<b>240.40</b>

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \***

No changes in activities or sources of financing are planned for the 2022-2023 budget year.

**PROPERTY TAX LEVIES**

	Rate or Amount Imposed 2020 - 21	Rate or Amount Imposed This Year 2021 - 22	Rate or Amount Approved Next Year 2022 - 23
Permanent Rate Levy (rate limit \$3.8702 per \$1,000)	3.8702	3.8702	3.8702
Local Option Levy	0	0	0
Levy For General Obligation Bonds	570,000	578,300	571,000

**STATEMENT OF INDEBTEDNESS**

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$43,368,310	\$0
Other Bonds	\$9,205,000	\$0
Other Borrowings	\$0	\$0
<b>Total</b>	<b>\$52,573,310</b>	<b>\$0</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 FY2023**

**IN THE COUNTY COURT OF THE STATE OF OREGON  
FOR THE COUNTY OF CROOK**

**IN THE MATTER OF**

**ORDER # 2022-23**

Adopting the Crook County Fiscal Year 2022-2023 budget, beginning July 1, 2022, making appropriations and imposing and categorizing ad valorem taxes

BE IT SO ORDERED that the Crook County Court hereby adopts the budget for the fiscal year beginning July 1, 2022 in the total amount of \$177,097,200, including \$150,290,100 in appropriations and \$26,807,100 in reserved funds and makes the following appropriations.

<b>Fund</b>	<b>Department</b>	<b>Approved Budget</b>	<b>Adjustments</b>	<b>Adopted Budget</b>
<b>General</b>				
	Assessor	583,500		583,500
	Clerk	1,131,800	(1,000)	1,130,800
	Finance	1,187,600		1,187,600
	Legal	508,500		508,500
	Administration	741,700		741,700
	Natural Resources	55,800		55,800
	Human Resources	761,600		761,600
	District Attorney	1,731,600		1,731,600
	Victims	360,100		360,100
	Juvenile	1,125,100		1,125,100
	GIS	248,800		248,800
	Information Technology	1,094,800		1,094,800
	Outside Agency	225,000		225,000
	Transfers	2,191,600		2,191,600
	Special payments	1,446,100		1,446,100
	Contingency	6,663,900	(175,300)	6,488,600
	<b>Total requirements</b>	<b>20,057,500</b>	<b>(176,300)</b>	<b>19,881,200</b>
<b>Road</b>				
	Personnel	1,832,800		1,832,800
	Materials and services	3,186,800		3,186,800
	Capital Outlay	5,112,000		5,112,000
	Contingency	1,000,000		1,000,000
	Reserved	13,719,400		13,719,400
	<b>Total requirements</b>	<b>24,851,000</b>	<b>-</b>	<b>24,851,000</b>

Crook County Official Records  
Commissioners' Journal  
No Fee

**CJ2022-026**

06/15/2022 1:58:44 PM



2022-026



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

<b>Fund</b>	<b>Department</b>	<b>Approved Budget</b>	<b>Adjustments</b>	<b>Adopted Budget</b>
<b>Community Development</b>				
	Administration	900,900	47,100	948,000
	Electrical	715,300	11,800	727,100
	Building	2,480,600	68,800	2,549,400
	Onsite	321,500		321,500
	Code enforcement	100,800		100,800
	Contingency	2,100,000	(127,700)	1,972,300
	Reserved	8,868,300		8,868,300
	<b>Total requirements</b>	<b>15,487,400</b>	<b>-</b>	<b>15,487,400</b>
<b>Sheriff's Office</b>				
	Sheriff's Office	6,063,600		6,063,600
	Jail	4,469,400		4,469,400
	Parole and Probation	2,277,600		2,277,600
	Special Services	444,900		444,900
	Contingency	1,856,800		1,856,800
	<b>Total requirements</b>	<b>15,112,300</b>	<b>-</b>	<b>15,112,300</b>
<b>Health Services</b>				
	Health	1,132,900		1,132,900
	Environmental Health	97,400		97,400
	Grant Programs	2,481,000		2,481,000
	Contingency	2,035,400		2,035,400
	<b>Total requirements</b>	<b>5,746,700</b>	<b>-</b>	<b>5,746,700</b>
<b>Veterans</b>				
	Personnel	203,700		203,700
	Materials and services	125,000		125,000
	Contengency	72,400		72,400
	<b>Total requirements</b>	<b>401,100</b>	<b>-</b>	<b>401,100</b>
<b>Library</b>				
	Library Operations	1,402,300		1,402,300
	Grants and Donations	43,200		43,200
	Law Library	28,600		28,600
	Contingency	697,100		697,100
	<b>Total requirements</b>	<b>2,171,200</b>	<b>-</b>	<b>2,171,200</b>
<b>Debt Service - GO Bonds</b>				
	Debt Service	575,000		575,000
	<b>Total requirements</b>	<b>575,000</b>	<b>-</b>	<b>575,000</b>

<b>Fund</b>	<b>Department</b>	<b>Approved Budget</b>	<b>Adjustments</b>	<b>Adopted Budget</b>
<b>Fairgrounds</b>				
	Personnel	344,300		344,300
	Materials and services	503,800		503,800
	Capital outlay	2,528,000		2,528,000
	Contingency	210,300		210,300
	<b>Total requirements</b>	<b>3,586,400</b>	<b>-</b>	<b>3,586,400</b>
<b>Landfill</b>				
	Personnel	901,500		901,500
	Materials and services	1,104,100		1,104,100
	Capital Outlay	370,000		370,000
	Contingency	235,000		235,000
	Reserved	4,219,400		4,219,400
	<b>Total requirements</b>	<b>6,830,000</b>	<b>-</b>	<b>6,830,000</b>
<b>Crooked River Watershed</b>				
	Personnel	104,300		104,300
	<b>Total requirements</b>	<b>104,300</b>	<b>-</b>	<b>104,300</b>
<b>Weed Control</b>				
	Personnel	139,200		139,200
	Materials and services	108,300		108,300
	Contingency	195,500		195,500
	<b>Total requirements</b>	<b>443,000</b>	<b>-</b>	<b>443,000</b>
<b>Facilities</b>				
	Personnel	473,600		473,600
	Materials and services	1,214,800		1,214,800
	Capital outlay	330,000		330,000
	Debt service	181,400		181,400
	Contingency	240,800	117,700	358,500
	<b>Total requirements</b>	<b>2,440,600</b>	<b>117,700</b>	<b>2,558,300</b>
<b>Clerk Dedicated Funds</b>				
	Notary	46,800		46,800
	Recording	139,600		139,600
	Archive	92,500		92,500
	<b>Total requirements</b>	<b>278,900</b>	<b>-</b>	<b>278,900</b>

<b>Fund</b>	<b>Department</b>	<b>Approved Budget</b>	<b>Adjustments</b>	<b>Adopted Budget</b>
<b>COCC Open Campus</b>				
	Materials and services	129,000		129,000
	<b>Total requirements</b>	<b>129,000</b>	<b>-</b>	<b>129,000</b>
<b>Taylor Grazing</b>				
	Materials and services	45,000		45,000
	<b>Total requirements</b>	<b>45,000</b>	<b>-</b>	<b>45,000</b>
<b>Video Lottery</b>				
	Materials and services	150,000		150,000
	Transfers	75,000		75,000
	Contingency	322,000		322,000
	<b>Total requirements</b>	<b>547,000</b>	<b>-</b>	<b>547,000</b>
<b>Mental Health</b>				
	Materials and services	4,070,000		4,070,000
	<b>Total requirements</b>	<b>4,070,000</b>	<b>-</b>	<b>4,070,000</b>
<b>Special Transportation</b>				
	Materials and services	402,000		402,000
	Contingency	598,000		598,000
	<b>Total requirements</b>	<b>1,000,000</b>	<b>-</b>	<b>1,000,000</b>
<b>Title III</b>				
	Materials and services	655,000		655,000
	<b>Total requirements</b>	<b>655,000</b>	<b>-</b>	<b>655,000</b>
<b>Surveyor</b>				
	Materials and services	106,700		106,700
	Contingency	172,300		172,300
	<b>Total requirements</b>	<b>279,000</b>	<b>-</b>	<b>279,000</b>
<b>Crook County School Fund</b>				
	Materials and services			-
	Transfers	450,000		450,000
	<b>Total requirements</b>	<b>450,000</b>	<b>-</b>	<b>450,000</b>
<b>Tourism</b>				
	Materials and services	25,000		25,000
	Contingency	59,000		59,000
	<b>Total requirements</b>	<b>84,000</b>	<b>-</b>	<b>84,000</b>

<b>Fund</b>	<b>Department</b>	<b>Approved Budget</b>	<b>Adjustments</b>	<b>Adopted Budget</b>
<b>Airport</b>				
	Materials and services	418,300		418,300
	Capital outlay	555,000		555,000
	Debt Service	913,000		913,000
	Contingency	<u>1,820,100</u>		<u>1,820,100</u>
	<b>Total requirements</b>	<b>3,706,400</b>	<b>-</b>	<b>3,706,400</b>
<b>Justice Center Capital Project</b>				
	Personnel	135,000		135,000
	Materials and services	2,523,000		2,523,000
	Capital outlay	44,457,000		44,457,000
	Contingency	<u>9,318,000</u>		<u>9,318,000</u>
	<b>Total requirements</b>	<b>56,433,000</b>	<b>-</b>	<b>56,433,000</b>
<b>Capital Asset Reserve</b>				
	Capital outlay	2,500,000		2,500,000
	Contingency	<u>8,382,000</u>		<u>8,382,000</u>
	<b>Total requirements</b>	<b>10,882,000</b>	<b>-</b>	<b>10,882,000</b>
<b>Belknap Museum Exhibit Capital Project</b>				
	Personnel	25,000		25,000
	Materials and services	50,000		50,000
	Capital outlay	<u>715,000</u>		<u>715,000</u>
	<b>Total requirements</b>	<b>790,000</b>	<b>-</b>	<b>790,000</b>
<b>Total appropriations</b>		<b>150,348,700</b>	<b>(58,600)</b>	<b>150,290,100</b>
<b>Total reserved</b>		<u><b>26,807,100</b></u>	<b>-</b>	<u><b>26,807,100</b></u>
<b>Total requirements</b>		<b>177,155,800</b>	<b>(58,600)</b>	<b>177,097,200</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 \$571,000 for debt service on general obligation bonds.

**Categorizing the Taxes**

The taxes imposed are hereby categorized for the purposes of Article XI section 11b as follows for fiscal year 2022-23:

Subject to the General Government Limitation	Excluded from Limitation
Permanent Rate Tax.....	\$3.8702 / \$1,000
General Obligation Bond Debt Service.....	\$571,000

The above Order is hereby approved on this 15th day of June 2022.

CROOK COUNTY COURT:

  
\_\_\_\_\_  
SETH CRAWFORD, County Judge

  
\_\_\_\_\_  
JERRY BRUMMER, County Commissioner

  
\_\_\_\_\_  
BRIAN BARNEY, County Commissioner

**Memo:**

To: Crook County Court

From: Andy Parks

Via: Seth Crawford, County Judge  
Dodge Kerr, Finance Director

Date: June 9, 2022

Re: Fiscal Year 2022-2023 Budget  
Court Order 2022-23  
June 15, 2022 Court meeting

The Budget Committee approved a budget with total requirements of \$177,155,800, inclusive of \$26,807,100 of reserved funding and total appropriations of \$150,348,700. Subsequent to Budget Committee approval I have reviewed internal service charges and other interfund transfers to reconcile differences. As a result of the reconciliation process there are several changes to the approved budget that are necessary. These adjustments are included in the attached court order. Details of the adjustments are as follows:

**General Fund**

- Clerk’s Office - Reduction of internal charge to IT \$1,000
- Finance – Reduction in internal service revenue \$84,200
- Legal – Reduction in internal service revenue \$36,900
- Administration – Reduction in internal service revenue \$53,700
- Human Resources – Reduction in internal service revenue \$1,500
- Contingency – net reduction due to reduced revenue \$176,300
- Net impact to the general fund budget – reduction \$177,300

The reductions in internal service revenue results from a change in budget development to transfer funds from the Justice Center Capital Projects Fund (legal, administration and finance) and not circling back to reduce the revenue side and a rounding issue on the transfer for human resources. The reduction in the internal service charge in IT is due to a data entry error.

**Community Development Fund**

- Administration – increase in facilities rent \$47,100
- Electrical – increase in facilities rent \$11,800
- Building – increase in facilities rent \$68,800
- Contingency – reduction \$(127,700)

The above changes are related to adjusting facilities internal charges to include rent at estimated market rates. The information was presented in this manner to the budget committee, however, the adjustments to the expense accounts was not reflected.

**Facilities Fund**

- Internal services charges – increase	\$117,700
- Contingency - increase	\$117,700

The above adjustment reflects the additional rent from the Community Development Fund. The \$10,000 difference is a reconciliation issue between various worksheets used to develop the charge.

The net result of the above changes is a reduction to the County-wide budget of \$58,600.

**Recommendation**

With the above adjustments, which are within statutory authority, i.e., 10% within any fund, I believe the budget approved by the Budget Committee may be adopted, with changes the Court may wish to make. Any desired changes by the County Court are limited to 10% within a given fund.

**Attachments:**

Court Order 2022-23



**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**

**FORM OR-LB-50  
2022-2023**

To assessor of Crook County

• 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 7/12/2022  
Mailing Address of District City State ZIP code Date

Dodge Kerr Finance Director 541-447-6554 dodge.kerr@co.crook.or.us  
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		<b>Excluded from Measure 5 Limits Dollar Amount of Bond Levy</b>
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.	571,000	
5c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) . . . . .	5c.	<b>571,000</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	11/06/2018	2019-20	2022-23	.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.

## RESOLUTION UPDATING COUNTY-WIDE BUDGETS FOR COLA INCREASE AFTER ADOPTION

Crook County Official Records **CJ2022-040**  
 Commissioners' Journal  
 No Fee 08/18/2022 8:24:33 AM



2022-040

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 # 2022-36**  
**A Resolution Adopting a Supplemental Budget for Fiscal Year 2022-23**

**WHEREAS**, This resolution proposes a supplemental budget for Crook County to accept revenue, change related appropriations, authorize appropriation transfer, and adjust expenditure budget appropriations for County funds for Fiscal Year 2022-23.

**WHEREAS**, This resolution is made in accordance with ORS 294.471(1)(c) which provides that the County may make a supplemental budget for funds made available by another unit of federal, state or local government, and whose availability could not reasonably be foreseen when preparing the original budget for the current year.

#### HEALTH DEPARTMENT FUND (FUND 301)

Resources:	Adopted (Existing)	Changes	Adjusted
Intergovernmental	1,591,800	146,147	1,737,947
Transfers and Interfund	731,000	3,783	734,783
Other Adopted Resources	3,423,900	-	3,423,900
<b>Fund 301 Resources Total</b>	<b>5,746,700</b>	<b>149,930</b>	<b>5,896,630</b>
<b>Appropriations:</b>			
Health Department	1,132,900	(233,811)	899,089
Environmental Health	97,400	600	98,000
Grant-Funded Health Programs	2,481,000	133,350	2,614,350
Contingency	2,035,400	249,791	2,285,191
<b>Fund 301 Appropriation Total</b>	<b>5,746,700</b>	<b>149,930</b>	<b>5,896,630</b>

To appropriate additional revenue from funding amendments, new grants, and a transfer of ARPA resources to fund increased grant program expenses, COLA increase, addition of state-mandated paid family medical leave insurance, and one-time retention pay. This transfer also corrects typos on order adopting 2022-23 budget which overallocated appropriation to Health Department needed for Grant-Funded Health Programs and Environmental Health, as well as correct a typo which caused an overallocation of personnel.

**GENERAL FUND (FUND 101)**

<b>Resources:</b>	<b>Adopted (Existing)</b>	<b>Changes</b>	<b>Adjusted</b>
Federal PILT	1,500,000	300,000	1,800,000
Intergovernmental - Local	210,000	(63,500)	146,500
Internal Service	3,773,300	71,400	3,844,700
Other Adopted GF Resources	14,397,900	-	14,397,900
<b>Fund 101 Resources Total</b>	<b>19,881,200</b>	<b>307,900</b>	<b>20,189,100</b>
<b>Appropriations:</b>			
Assessor	583,500	544,900	1,128,400
Clerk	1,130,800	(535,700)	595,100
Finance	1,187,600	27,400	1,215,000
Legal	508,500	17,300	525,800
Administration	741,700	(2,900)	738,800
Natural Resources	55,800	200	56,000
Human Resources	761,600	(21,300)	740,300
District Attorney	1,731,600	-	1,731,600
Victims	360,100	13,600	373,700
Juvenile	1,125,100	26,300	1,151,400
GIS	248,800	6,700	255,500
Information Technology	1,094,800	19,800	1,114,600
Non-Departmental	225,000	10,000	235,000
Transfers	2,191,600	(27,488)	2,164,112
Special Payments	1,446,100	-	1,446,100
Contingency	6,488,600	229,088	6,717,688
<b>Fund 101 Appropriation Total</b>	<b>19,881,200</b>	<b>307,900</b>	<b>20,189,100</b>

To appropriate additional revenue anticipated to be received, make corrections to resource categories, appropriate additional funds for COLA and state-mandated paid family medical leave insurance increases, and correct typo on order adopting 2022-23 budget which switched appropriation amounts for Assessor and Clerk.

**WHEREAS**, This resolution is made in accordance with ORS 294.463(1) which provides that the County may transfer appropriations within funds.

**CROOK COUNTY SCHOOL FUND (FUND 388)**

<b>Appropriations:</b>	<b>Adopted (Existing)</b>	<b>Changes</b>	<b>Adjusted</b>
Transfers	450,000	(450,000)	-
Special Payment	-	450,000	450,000
<b>Fund 388 Appropriation Total</b>	<b>450,000</b>	<b>-</b>	<b>450,000</b>

This resolution transfers appropriation from the category of Materials and Services where it was originally adopted and puts it in the correct category of Special Payment which actually fits the nature of the expenses of this fund.

**TITLE III FUND (FUND 313)**

	<b>Adopted</b>		
<b>Appropriations:</b>	<b>(Existing)</b>	<b>Changes</b>	<b>Adjusted</b>
Materials and Services	655,000	(30,000)	625,000
Transfers	-	30,000	30,000
<b>Fund 313 Appropriation Total</b>	<b>655,000</b>	<b>-</b>	<b>655,000</b>

To transfer appropriation from the category of Materials and Services to Transfers for the amount budgeted to be transferred to Fund 708 for qualifying Weed Control projects.

**ROAD DEPARTMENT (FUND 202)**

	<b>Adopted</b>		
<b>Appropriations:</b>	<b>(Existing)</b>	<b>Changes</b>	<b>Adjusted</b>
Personnel	1,832,800	69,200	1,902,000
Materials & Services	3,186,800		3,186,800
Capital Outlay	5,112,000		5,112,000
Contingency	1,000,000	(69,200)	930,800
Reserved	13,719,400		13,719,400
<b>Fund 202 Appropriation Total</b>	<b>24,851,000</b>	<b>-</b>	<b>24,851,000</b>

Transfer from contingency to fund the COLA increase and addition of state-mandated paid family medical leave insurance.

**LANDFILL (FUND 702)**

	<b>Adopted</b>		
<b>Appropriations:</b>	<b>(Existing)</b>	<b>Changes</b>	<b>Adjusted</b>
Personnel	901,500	26,900	928,400
Materials and Services	1,104,100	-	1,104,100
Capital Outlay	370,000	-	370,000
Contingency	235,000	(26,900)	208,100
Reserved	4,219,400	-	4,219,400
<b>Fund 702 Appropriation Total</b>	<b>6,830,000</b>	<b>-</b>	<b>6,830,000</b>

Transfer from contingency to fund the COLA increase and addition of state-mandated paid family medical leave insurance.

**WEED CONTROL FUND (FUND 708)**

	<b>Adopted</b>		
<b>Appropriations:</b>	<b>(Existing)</b>	<b>Changes</b>	<b>Adjusted</b>
Personnel	139,200	4,800	144,000
Materials and Services	108,300		108,300
Contingency	195,500	(4,800)	190,700
<b>Fund 708 Appropriation Total</b>	<b>443,000</b>	<b>-</b>	<b>443,000</b>

Transfer from contingency to fund the COLA increase and addition of state-mandated paid family medical leave insurance.

**COMMUNITY DEVELOPMENT (FUND 212)**

	Adopted (Existing)	Changes	Adjusted
<b>Appropriations:</b>			
Building	2,549,400	51,500	2,600,900
Code Enforcement	100,800	3,000	103,800
Electrical	727,100	(65,300)	661,800
Onsite	321,500	1,000	322,500
Planning	948,000	6,300	954,300
Contingency	1,972,300	3,500	1,975,800
Reserved	8,868,300	-	8,868,300
<b>Fund 212 Appropriation Total</b>	<b>15,487,400</b>	<b>-</b>	<b>15,487,400</b>

Transfer to fund the COLA increase and addition of state-mandated paid family medical leave insurance, as well as correct a typo which caused an overallocation of personnel.

**CROOK COUNTY BOWMAN MUSEUM (FUND 616)**

	Adopted (Existing)	Changes	Adjusted
<b>Appropriations:</b>			
Personnel	251,200	7,100	258,300
Materials and Services	182,600	-	182,600
Capital Outlay	23,500	-	23,500
Contingency	107,000	(7,100)	99,900
<b>Fund 616 Appropriation Total</b>	<b>564,300</b>	<b>-</b>	<b>564,300</b>

Transfer from contingency to fund the COLA increase and addition of state-mandated paid family medical leave insurance.

**SHERIFF'S OFFICE FUND (FUND 251)**

	Adopted (Existing)	Changes	Adjusted
<b>Resources:</b>			
Transfers and Interfund	1,495,000	(7,100)	1,487,900
Other Charges/HB5061	-	7,100	7,100
Other Adopted Resources	13,617,300	-	13,617,300
<b>Fund 251 Resources Total</b>	<b>15,112,300</b>	<b>-</b>	<b>15,112,300</b>
<b>Appropriations:</b>			
Sheriff's Office	6,063,600	77,500	6,141,100
Jail	4,469,400	18,400	4,487,800
Parole & Probation	2,277,600	9,000	2,286,600
Special Services	444,900	7,900	452,800
Debt Service	-	181,400	181,400
Contingency	1,856,800	(294,200)	1,562,600
<b>Fund 251 Appropriation Total</b>	<b>15,112,300</b>	<b>-</b>	<b>15,112,300</b>

To cover costs of the COLA increase decided after the adoption of the 2022-23 budget and addition of state-mandated paid family medical leave insurance. To correctly appropriate debt

service in debt service category rather than materials and services. To correct Court Security resource category from transfers to HB5061/other charges.

**WHEREAS**, This resolution is made in accordance with ORS 294.463(3) which provides that the County may transfer appropriations and an equal amount of budget resources between funds.

#### **LIBRARY (FUND 330)**

<b>Resources:</b>	<b>Adopted (Existing)</b>	<b>Changes</b>	<b>Adjusted</b>
Transfers and Interfund	-	1,079	1,079
Other Adopted Resources	2,171,200	-	2,171,200
<b>Fund 330 Resources Total</b>	<b>2,171,200</b>	<b>1,079</b>	<b>2,172,279</b>
<b>Appropriations:</b>			
Library	1,402,300	23,379	1,425,679
Grants and Donations	43,200	-	43,200
Law Library	28,600	200	28,800
Contingency	697,100	(22,500)	674,600
<b>Fund 330 Appropriation Total</b>	<b>2,171,200</b>	<b>1,079</b>	<b>2,172,279</b>

Resources in Transfer from ARPA for government services to fund additional appropriation needed for one-time retention payment. Transfer from contingency to fund COLA increase decided after the adoption of the 2022-23 budget.

#### **FACILITIES - INTERNAL SERVICE FUND (FUND 709)**

<b>Resources:</b>	<b>Adopted (Existing)</b>	<b>Changes</b>	<b>Adjusted</b>
Intergovernmental - Local	180,200	(180,200)	-
Internal Service	1,830,800	(1,200)	1,829,600
Other Adopted Resources	547,300	-	547,300
<b>Fund 709 Resources Total</b>	<b>2,558,300</b>	<b>(181,400)</b>	<b>2,376,900</b>
<b>Appropriations:</b>			
	<b>Adopted (Existing)</b>	<b>Changes</b>	<b>Adjusted</b>
Personnel	473,600	9,000	482,600
Materials and Services	1,214,800	-	1,214,800
Capital Outlay	330,000	-	330,000
Debt Service	181,400	(181,400)	-
Contingency	358,500	(9,000)	349,500
<b>Fund 709 Appropriation Total</b>	<b>2,558,300</b>	<b>(181,400)</b>	<b>2,376,900</b>

To make corrections to resource categories from intergovernmental to internal service, appropriate additional funds for COLA and state-mandated paid family medical leave insurance increases, and decrease internal service resource due to correction appropriating jail debt service directly in Fund 251.

**CROOKED RIVER WATERSHED (FUND 609)**

<b>Resources:</b>	<b>Adopted (Existing)</b>	<b>Changes</b>	<b>Adjusted</b>
Transfers and Interfund	-	150	150
Other Adopted Resources	104,300	-	104,300
<b>Fund 609 Resources Total</b>	<b>104,300</b>	<b>150</b>	<b>104,450</b>
<b>Appropriations:</b>			
Personnel	104,300	150	104,450
<b>Fund 609 Appropriation Total</b>	<b>104,300</b>	<b>150</b>	<b>104,450</b>

To appropriate resources in Transfer from General Fund to fund additional appropriation needed for state-mandated paid family medical leave insurance.

**WHEREAS**, This resolution is made in accordance with ORS 294.471(1)(h) to reduce appropriations in order to maintain General Fund support at the same funding level as FY2022.

**VETERANS SERVICES (FUND 325)**

<b>Resources:</b>	<b>Adopted (Existing)</b>	<b>Changes</b>	<b>Adjusted</b>
Transfers and Interfund	210,600	(49,900)	160,700
Other Adopted Resources	190,500	-	190,500
<b>Fund 325 Resources Total</b>	<b>401,100</b>	<b>(49,900)</b>	<b>351,200</b>
<b>Appropriations:</b>			
Personnel	203,700	-	203,700
Materials and Services	125,000	-	125,000
Contingency	72,400	(49,900)	22,500
<b>Fund 325 Appropriation Total</b>	<b>401,100</b>	<b>(49,900)</b>	<b>351,200</b>

Transfer to pull back budgeted overallocation of General Fund support and return to the FY22 service level amount which was approved by the State and aligns with FY23 spending plan.

**WHEREAS**, This resolution is made in accordance with ORS 294.338(2) to authorize the expenditure of donations secured during FY2023 specifically designated for capital infrastructure improvements, as well as ORS 294.463(3) which provides that the County may transfer appropriations and an equal amount of budget resources between funds.

**FAIRGROUNDS (FUND 701)**

<b>Resources:</b>	<b>Adopted (Existing)</b>	<b>Changes</b>	<b>Adjusted</b>
Donations	250,000	108,700	358,700
Transfers	325,000	17,400	342,400
Other Adopted Resources	3,011,400		3,011,400
<b>Fund 701 Resources Total</b>	<b>3,586,400</b>	<b>126,100</b>	<b>3,712,500</b>
<b>Appropriations:</b>			
Personnel	344,300	17,400	361,700
Materials and Services	503,800	-	503,800
Capital Outlay	2,528,000	108,700	2,636,700
Contingency	210,300	-	210,300
<b>Fund 701 Appropriation Total</b>	<b>3,586,400</b>	<b>126,100</b>	<b>3,712,500</b>

To appropriate funding designated for capital infrastructure improvement and resources in Transfer from General Fund to fund COLA increase and increase for state-mandated paid family medical leave insurance.

**NOW, THEREFORE BE IT RESOLVED** that the Crook County Court hereby adopts this Resolution for the increases in revenues and expenditures for the purposes detailed above and makes changes in appropriation for the fiscal year ending June 30, 2023.

DATED this 17<sup>th</sup> day of August 2022.

CROOK COUNTY COURT:

  
 \_\_\_\_\_  
 SETH CRAWFORD, County Judge

  
 \_\_\_\_\_  
 JERRY BRUMMER, County Commissioner

  
 \_\_\_\_\_  
 BRIAN BARNEY, County Commissioner