

CROOK COUNTY
PROPOSED BUDGET
FOR FISCAL YEAR 2025

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Crook County
Oregon**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morill

Executive Director

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Crook County
300 NE 3rd Street
Prineville, OR 97754

Presented to the public on May 13, 2024

Budget Message

Commissioner Crawford, Commissioner Barney, Commissioner Hermreck, Budget Committee members, and citizens of Crook County,

On behalf of the Crook County management team and staff, I present the fiscal year 2025 budget for Crook County. The County-wide budget totals \$139,502,000 with a General Fund budget of \$23,335,000. The budget includes \$82,097,000 (59%) in appropriations (i.e., expenditure authority), an additional \$31,133,000 (22%) in contingency (i.e., potential spending authority), and \$26,272,000 (19%) in funds reserved for future expenditures.

The budget addresses the nine goals approved by the Board of Commissioners March 1, 2024.

- Goal 1: Deliver the best level of service within available and allocated resources.*
- Goal 2: Add the County Manager position to the Crook County organization.*
- Goal 3: Provide adequate staffing and implement employee retention & recruitment program within available resources.*
- Goal 4: Plan, develop and implement an organization wide Facilities Plan.*
- Goal 5: Implement Information Technology Road Map.*
- Goal 6: Plan, develop and implement an organization wide Asset Management Program.*
- Goal 7: Plan, develop and implement an organization wide Communication Plan and protocols.*
- Goal 8: Develop and implement an organization wide Strategic Financial Plan.*
- Goal 9: Prioritize public safety.*

The goals above restate the goals adopted for fiscal year 2024, with the addition of goal nine, to prioritize public safety. The development of the fiscal year 2025 goals included several days of department presentations of their progress on the fiscal year 2024 goals and their specific key issues, projected needs, and plans for fiscal year 2025 and beyond. Like fiscal year 2024, departments were organized into similar groups representing community justice, tax supported operations, revenue supported operations and internal services, for these discussions. Commissioners attended all sessions, like work sessions, to hear and observe the same content, discuss, and make inquiries of department heads.

Group information was summarized, with findings presented to the commissioners and department heads in a session to review, discuss and approve goals for fiscal year 2025. After discussion, the Board expressed alignment on the goals and requested work plans and timelines for the goals. Work plans, including objectives have been updated for the various goals, as have the specific work tasks and schedules.

In April 2023, the County Court added a contract county manager position. During fiscal year 2024, numerous policies and related matters were reviewed, discussed and ultimately decisions made to determine the administrative position and board members roles and responsibilities, and organization structure to lay the foundation to recruit the manager position. On March 8, 2024, the organization

officially changed its' form of government from elected executive/commission to manager/commission, approved the final job description for the County Manager position. The County has retained an executive search firm to help find its first County Manager. On April 17, 2024, the Board of Commissioners approved their roles and responsibilities and made assignments for commissioners to sit on various regional and local boards and commissions.

In fiscal year 2023, the organization transitioned from operations that were reduced due to the pandemic back to delivering pre-pandemic service levels that have been impacted by population growth in the community and deferred activity. Additional complications in the transition include but are not limited to the impact of rapidly increasing, significant and sustained inflation, supply chain issues delaying delivery and availability of materials, computers, vehicles and equipment, and employee recruiting and retention challenges resulting from an aging work force, demographic trends, workforce, and workplace dynamics created by government pandemic policies and other matters not fully understood at the time.

During fiscal year 2024, the organization made considerable progress responding to the challenges noted above, delivering increased services at desired service levels, addressing policy matters such as an updated employee handbook, vacation use, non-standard work schedules, and purchasing and grant authorities. Additionally, the organization enhanced its recruiting and retention efforts by expanding its interviewing and selection process, implementing an exit interview process, providing benefits for lateral position hires, and equitable benefits to existing employees. The County is in the final review and consideration of an updated compensation study and is entering into contract negotiations with its Road Department bargaining unit and is considering a request to open early the Sheriff's Office Deputies Association's agreement that expires June 30, 2025.

The above actions combined bring the County's compensation and benefits into a competitive position. However, the labor market has become much more dynamic and consequently, the County will need to continue to monitor the market more closely and likely make more incremental adjustments to remain competitive. Also, as the County becomes more complex as it continues to realize population growth and development, the organization will need to continue to invest in training and staff development.

In the past eighteen months the County has completed or is in process to complete several strategic planning efforts:

- Sheriff's Office – complete
- Information Technology Roadmap – complete
- Community Development – complete
- Human Resources Roadmap – complete
- Library – in progress
- Museum – in progress
- Fairgrounds – in progress
- Transportation System Plan (Roads) – in progress
- Solid Waste Management Plan (Landfill) – in progress
- Facilities – in progress

There are several departments planning strategic planning efforts in fiscal year 2025, with the goal that all departments have strategic plans in place to guide operations and strategic decisions.

To meet desired service levels and actions to address employee recruiting and retention efforts, and retain financial sustainability, the budget includes the following staffing adjustments:

Workforce changes (see page 207 for details)

- A net reduction of 6.23 full-time equivalent (FTEs) positions

Workforce additions

- Net addition of 1.9 FTEs in the Sheriff's Office; full-year recognition of previously approved positions (part-year)
- A net 0.51 FTE addition in Juvenile services; increasing part-time position
- A net 0.54 FTE at the Library; reflecting a reorganization to better serve the community
- A net 2.0 FTEs in administration; addition of County Manager and increasing part-time commissioners to full-time
- A net 0.80 FTE in the Assessor's Office; a new assessor position and reduction of 0.2 assessment tech position
- A net 0.05 FTE addition to Natural Resources; additional hours for part-time staff
- A net 0.2 FTE addition in the Road Department; overlap for retiring supervisor
- A net 0.1 FTE addition in Veterans; oversight added
- An additional 1.0 FTE in Facilities; new technician for expanded building support
- An additional 0.15 FTE at the Fairgrounds; extra help for additional events

Workforce reductions

- A net 8.25 FTEs in Community Development, eliminating vacancies due to reduced building and planning activity
- A net 2.9 FTEs in Health and Human Services to match program funding and workload
- A reduction of 1.0 FTE at the Landfill, eliminating a long-term vacant position
- 0.33 FTE in Weed Control – transition related to a retirement completed

Wage and benefits

- Implementation of the comprehensive wage study in late fiscal year 2024
- Cost of living adjustment July 1, 2024
 - The COLA implemented for non-represented employees will depend on the actual COLA reported in June (presently 3.5% as of March 2024), and contractual obligations
 - The Sheriff's Office Deputies Association 3.0%
 - The Road Department union as negotiated (agreement ends June 30, 2024)
- Health insurance increase of twelve and one-half percent (12.5%)
 - The County received an 18-month no rate adjustment commitment July 1, 2023, and anticipates a twenty-five percent increase January 1, 2025
- The addition of PERS for deputy district attorney positions
- No change in the PERS retirement contribution rate for the 2023-2025 biennium of for qualified staff in the Sheriff's Office and District Attorney's Office

Other

- Training budgets in each department
- Continued implementation of the enterprise resource planning (ERP) software with planned go-live in late fiscal year 2024

- A human resources information system (HRIS) solution is anticipated to be selected in late fiscal year 2024, with implementation beginning in fiscal year 2025
- Funding for architectural and engineering for Courthouse and potential additional building(s) to meet space requirements identified in the space allocation report received in May 2023.

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

The Court adopted an Information Technology Road Map in April 2023. Critical elements of the plan are funded by the Court’s strategic allocation of American Rescue Plan Act (ARPA) dollars received by the County in 2022, with the fiscal year 2025 budget including the following (see page 87):

- \$365,000 for information technology initiatives inclusive of:
 - Two key staff positions; a CIO and Business Analyst in the Information Technology department budget
 - Enterprise Resource Planning (ERP) software, in the Finance department budget, and
 - Human Resource Information System (HRIS) software, in the Human Resources department budget.
- \$600,000 to fund operations in the new Justice Center.
- \$130,000 to help fund implementation of the County Manager position.

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

The Road Fund budget includes expansion of the equipment maintenance supervisor responsibilities to include overseeing the County-wide fleet. Additionally, the ERP acquisition noted above anticipates asset management application that will facilitate consistent automation of the management of the County’s vehicles, equipment, and buildings. These investments will help the County improve efficiencies, minimize maintenance costs, and enhance organizational performance. The Road Fund budget also funds via a transfer to the Community Development Fund of \$60,000, a feasibility study of the Juniper Canyon ingress/egress and completion of the Transportation System Plan (TSP).

In fiscal year 2023 the Executive Administrative Assistant to the County Court position was expanded to include Communications Officer responsibilities. This position is incrementally addressing the County’s communication program, initially reviewing and updating website information and processes to ensure the information remains current and relevant, and preparing for the use of social media to enhance communications of the County’s various operations across multiple platforms. During fiscal year 2024 a communications implementation was approved. Among the efforts with enhanced communications is the telecast of Commissioner meetings, maintained online for future viewing, each department reviewing and updating their webpage and hard copy information, a 24-hour video link is on the County webpage to view the construction of the Justice Center and the addition of a video link at the landfill to help customers plan their visits.

The preparation of the fiscal year 2025 budget was facilitated using five-year financial forecasting analysis that was implemented following the adoption of the fiscal year 2023 budget. The preliminary five-year forecasts through fiscal year 2029, using individual department capital improvement plans (CIPs), projected staffing additions, changes to materials and services and various incorporated assumptions are included in the budget. The addition of proposed positions in the fiscal year 2025 budget were predicated on the ability of each fund's financial sustainability consistent with the County's financial policies. An exception currently is the potential impact of security staffing and operational costs of the Justice Center.

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

Notable budget changes in fiscal year 2025 include the following:

Total budget reduced nearly \$15.1 million (-10%).

The County's total budget is less in fiscal year 2025 due to reduced capital spending relative to fiscal year 2024, which included the Justice Center project. Capital spending in fiscal year 2025, as noted below, is significantly reduced relative to fiscal year 2024. Spending in other categories, including personnel, materials and services, and special payments, are all greater in fiscal year 2025.

Personnel costs are increased \$1.0 million (3.7%).

Although there are a reduced number of FTE positions, an increase in personnel costs results due to pay increases due to step increases (2-3%), an update to the pay ranges and the budgeted COLA adjustment (3.2%), and budgeted increases to medical benefit expenses (12.5%).

Materials and Services are increased \$1.5 million (5.0%)

Materials and services are increased due to the addition of the Justice Center and inflationary impacts.

Capital outlay decreased \$23.5 million (-69%)

The reduction in capital outlay budget is driven by a \$26.5 million reduction in budget in the Capital Projects Fund due to the completion of the Justice Center in late June 2024/early July 2024.

Special Payments increased \$0.04 million (2.8%)

Special payments in fiscal year 2025 is primarily the collection and disbursement of payment in lieu of taxes (PILOT) from data centers.

This budget includes the County levying its full operating levy of \$3.8702 per \$1,000 of assessed value estimated to generate \$12.6 million, together with a dollar levy of \$619,000 for debt service with an estimated rate of \$0.1903 per \$1,000 of assessed value, for a total estimated rate of \$4.0605 per \$1,000 of assessed value. This is an estimated decrease of \$0.012 per \$1,000 of assessed value over the prior year.

The County received \$6.0 million from the federal government, a one-time allocation of Local Assistance and Tribal Consistency Fund (LATCF) dollars, in fiscal years 2023 and 2024. This resource is allocated over fiscal years 2024-2027, \$1.4 million in fiscal year 2024 increasing six percent (6%) per year to \$1.6 million in fiscal year 2027. In fiscal year 2028 property taxes from the data centers will begin to be collected, which is estimated to replace the allocated LATCF dollars.

Without the unexpected LATCF federal revenue, the new positions funded in the Sheriff's Office and elsewhere in fiscal year 2024, totaling approximately 11 FTEs, would not have been financially sustainable. Considering inflationary pressure, all County user fees are undergoing a review process to make sure the fees adequately cover the costs of the services provided. Fee increases included in the budget include the Landfill with net rate adjustments that will net an additional five percent (5%) revenue to cover its rising operating costs and the Community Development department building fees are increased five percent (5.0%), and the department is introducing a limited number of feeds for application types missing in the fee schedule and lastly a limited number of fees are increased by more than five percent (5.0%) to recover the cost of service.

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. These reports are presented with financial results to help readers have context to the operations of the County government. This process will continue to be enhanced with information shared on the County's website.

The organization achieved a significant milestone with the fiscal year 2023 budget by earning the Government Finance Officers Association's (GFOAs) Distinguished Budget Award and was successful in earning the award again for the fiscal year 2024 budget. To earn the award the applicant must meet numerous requirements that support transparency and professionalism in municipal finance. The budget reviewers submitted review comments and we have and will continue to enhance the budget document to improve our communications internally and externally. This work involves the entire organization with special effort by Jamie Berger, Budget Analyst and Christina Haron, Finance Director.

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

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

I would also very much like to thank the finance leadership team of Christina Haron and Jamie Berger and the executive leadership team for their time and efforts to implement the accounting and reporting structure we have discussed and planned for the past few years. Without their collaborative and cooperative efforts, we would not have been able to make these necessary changes to prepare the organization for increasing and changing reporting demands. Lastly, I would like to thank the County Commissioners for their leadership and support to the organization and Budget Committee members for their time and due diligence in the review of the County's plans for fiscal year 2025.

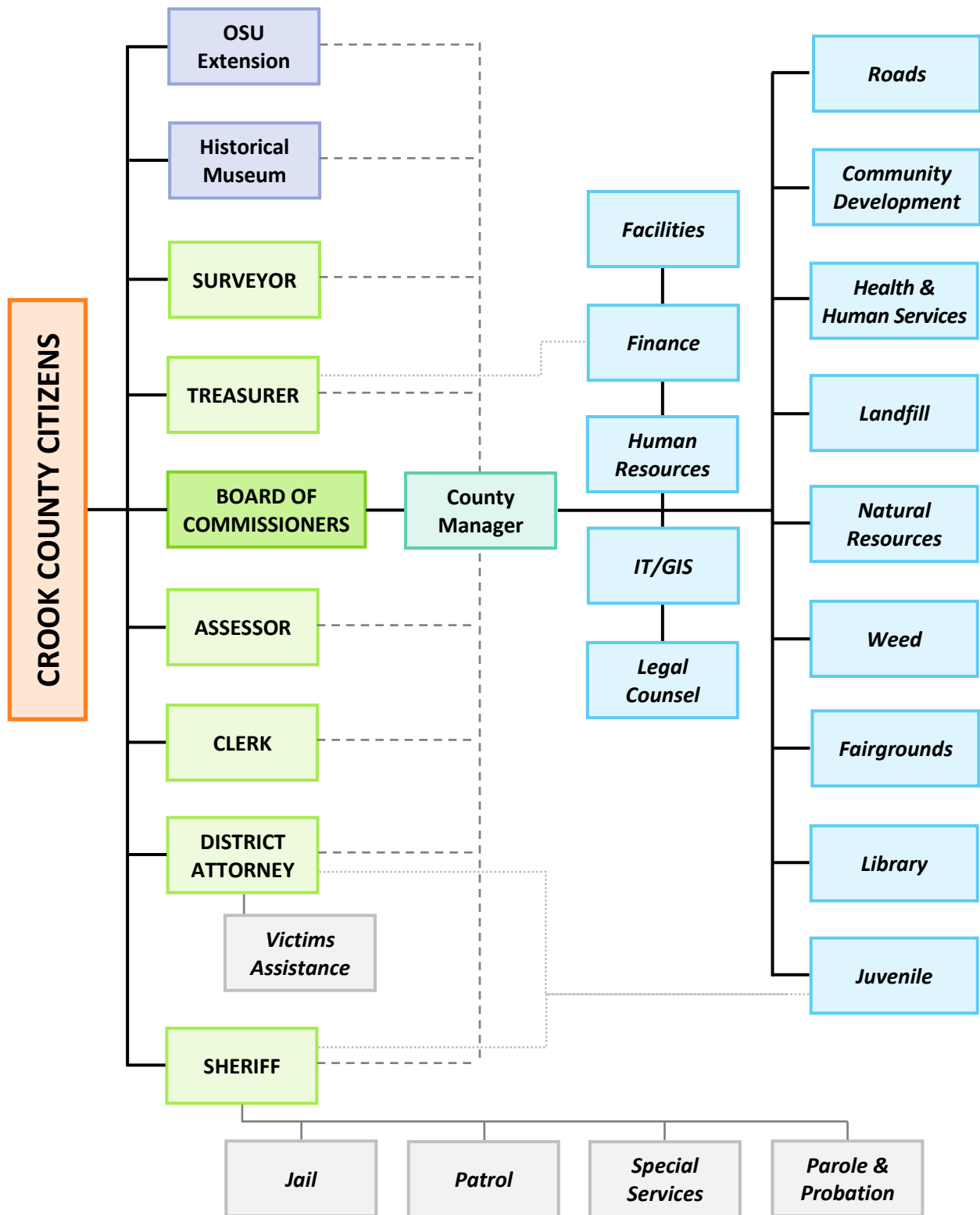
Respectfully submitted,

A. Andrew Parks, CPA
Contract County Administrator
Budget Officer

Organizational Section

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County Organizational Chart



Crook County Leadership

BOARD OF COMMISSIONERS

Commissioner, Position #1 (Term ending 12/2024) Susan Hermreck
Commissioner, Position #2 (Term ending 12/2026) Brian Barney
Commissioner (Chair), Position #3 (Term ending 12/2024)..... Seth Crawford

OTHER ELECTED OFFICIALS

Assessor (Term ending 12/2026) Jon Soliz
Clerk (Term ending 12/2026) Cheryl Seely
District Attorney (Term ending 12/2026) Kari Hathorn
Sheriff (Term ending 12/2024)..... John Gautney
Surveyor (Term ending 12/2024)..... Greg Kelso
Treasurer (Term ending 12/2026)..... Galan Carter

LEADERSHIP

Administration Andy Parks (contracted)
Community Development..... Will VanVactor
Facilities currently vacant
Fairgrounds Casey Daly
Finance Christina Haron
Health and Human Services, Veterans Services Katie Plumb
Human Resources Kim Barber
Information Technology..... Stephen Chellis
Juvenile Erika Frickey
Landfill..... Jacquie Davis
Legal Counsel Eric Blaine
Library Sarah Beeler
Natural Resources Tim Deboodt
Roads..... Brad Haynes
Weed Control..... Thomas Laird

BUDGET COMMITTEE

Member (Term ending 12/2024) Scott Tibbs
Member (Term ending 12/2025) Stephen Brown
Member (Term ending 12/2026) William Anderson

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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

VALUES

Excellence

*Fiscal
Responsibility*

Trust

*Creativity and
Innovation*

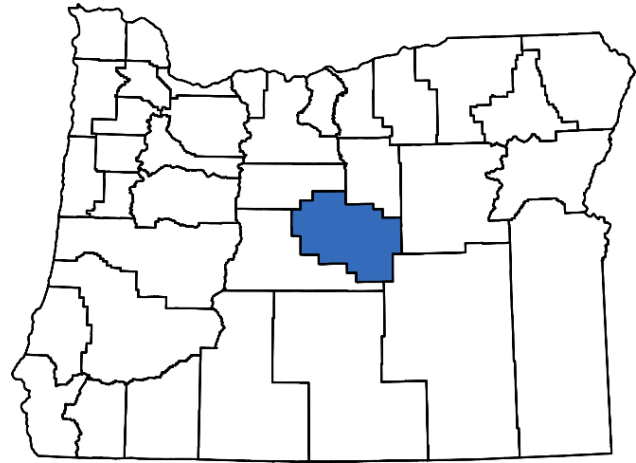
*Empowerment
of Staff*

Crook County Overview

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

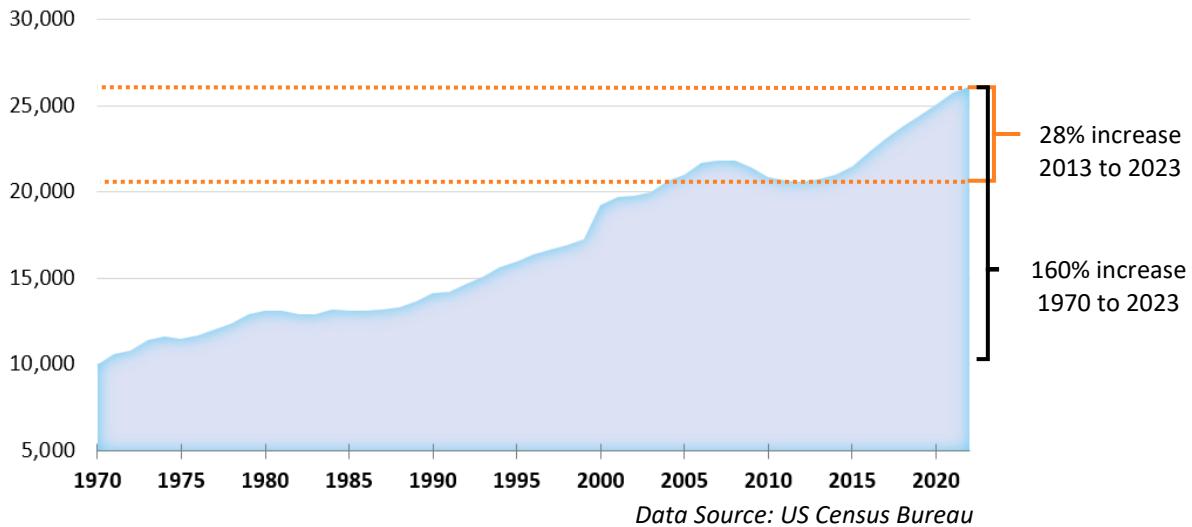
Crook County covers an area of 2,987 square miles in the geographic center of Oregon and comprises the federally defined Prineville Micropolitan Statistical area (which is included in the Bend-Redmond-Prineville Combined Statistical Area).

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



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

TOTAL POPULATION | 1970-2023

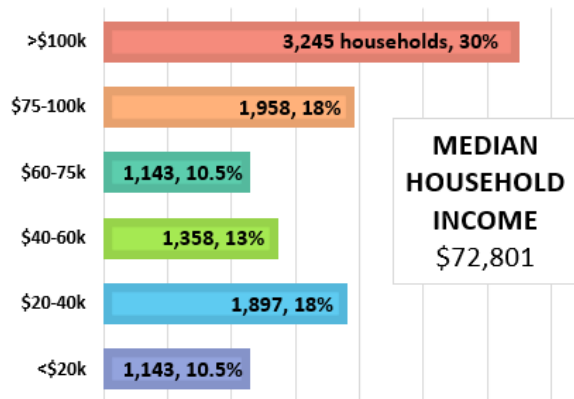


DEMOGRAPHICS

Income Distribution

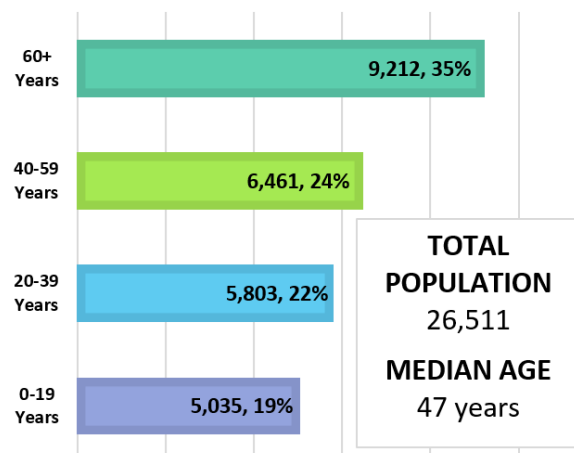
While the County's population grew 28% over the past 10 years (from 20,702 in 2013 to 26,511 in 2023), the median household income increased 62% during the same period (from \$44,873 in 2013 to \$72,801 in 2023).

The largest segment of household income distribution is comprised of 3,245 households making an annual income of \$100,000 or more (30%), followed by 1,958 households with an annual income of \$75,000 to \$100,000 (18%).



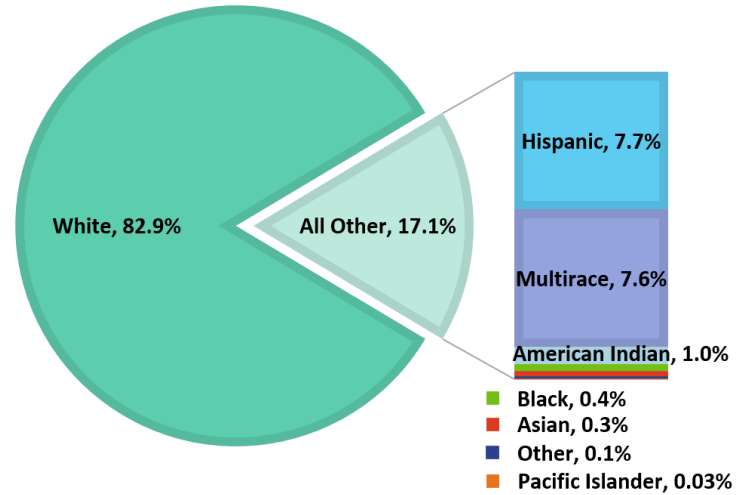
Age Distribution

Slightly more than one-third of Crook County's population is aged 60 years or older, and almost one-quarter of the population lands between 40 and 59 years old. The median age of Crook County residents is 47 years.



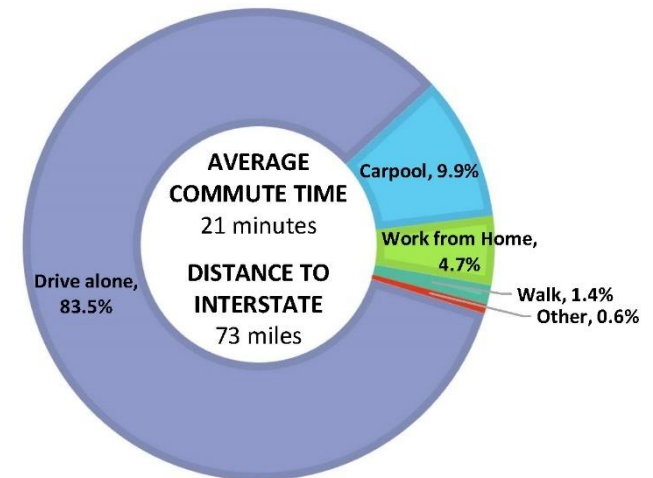
Ethnicity Distribution

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



Transportation to Work

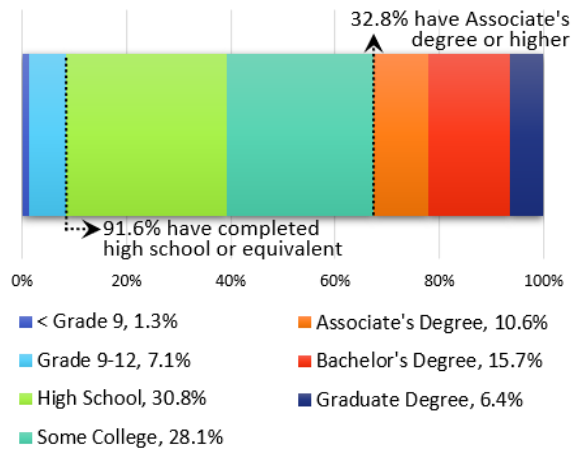
Crook County residents have an average commute of 21 minutes to work. The majority (83.5%) drive alone, but almost 10% carpool, 4.7% work from home, and 1.4% walk to work.



Data Source: US Census Bureau

Educational Attainment

In 2023, at least nine of every ten people (91.6%) in Crook County have a high school diploma or passed the GED, and almost one-third (32.8%) have an Associate's degree or higher. This is an increase from 2010 when 84.6% had completed high school and two in ten (22.2%) had an Associate's degree or higher.



ECONOMY

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

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

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

COMMUNITIES

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

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

Budget Process

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

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

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

The strategic planning process begins anew each January as the Board of Commissioners and management team collaborate to identify needs and assumptions for the short and long term. For fiscal year 2025, budget goals with objectives and department work plans were identified through goal setting with the departments and elected officials in February and March.

PHASE 2: DEPARTMENTS PREPARE REQUESTED BUDGETS

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

PHASE 3: PREPARE PROPOSED BUDGET

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

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

PHASE 4: 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 5: 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 Board of Commissioners 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 the approval of the Board of Commissioners so long as appropriations at the legal level of control are not changed.

BUDGET CALENDAR

January PRE-BUDGET PREPARATION

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

February-April BUDGET PREPARATION

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

May BUDGET PROPOSED AND APPROVED

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

June BUDGET ADOPTED

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

July BUDGET IN EFFECT

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

PUBLIC PARTICIPATION

Crook County benefits from regular public participation in our budget process. Alongside the three members of the Board of Commissioners, 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 meetings of the Board of Commissioners twice a month and regular work sessions where they have opportunities to voice comments and concerns. As it pertains directly to the budget process, the public is encouraged to attend the budget committee meetings where the budget is proposed and approved, as well as the public budget hearing where the budget is adopted, appropriations are made, and ad valorem taxes are imposed for the coming fiscal year. These meetings are open for public comment.

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

BASIS OF BUDGETING

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

BASIS OF ACCOUNTING AND FINANCIAL REPORTING

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

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

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 Board of Commissioners 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.

Continuing the goal-setting work from fiscal year 2024, leadership in every County department carved out time for presentations and intentional discussion with the Board of Commissioners to establish the goals and objectives guiding Crook County in fiscal year 2025 and beyond.

The following goals are primarily a continuation of the priorities set forth in fiscal year 2024, with a few additions and clarifications. Each department section to come details the work plans that have been developed based on these overarching goals and objectives. (Note: All dates are in fiscal years.)

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

- Objective 1: Maintain forward momentum achieved during FY 2024
- Objective 2: Review and agree on defined level of service for each service provided by Crook County – Q4 2024 through Q2 2025
- Objective 3: Review and agree on standard operating procedures for each department in Crook County – Q4 2024 to Q2 2025
- Objective 4: Ensure defined level of service can be provided before taking on new programs, or changed agenda for defined level of service - ongoing

GOAL 2: ADD COUNTY MANAGER POSITION TO CROOK COUNTY ORGANIZATION

- Objective 1: Define roles, responsibilities and authority for Board of Commissioners and County Manager position by April 2024
- Objective 2: Meet with all County departments to explain the change and roles and responsibilities – Q4 2024

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

- Objective 1: Keep compensation levels current with present inflation and market trends within available resources where possible - ongoing
- Objective 2: Improve recruitment and retention of employees
 - Task 1. Review findings of exit interviews and determine areas of improvement to increase, if possible, retention of employees and provide stronger recruitment of new employees – ongoing
 - Task 2. Develop alternatives to implement recommendations of areas of improvement – ongoing
 - Task 3. Include management training program in 2025 budget – Q4 2024
 - Task 4. Ensure each department has identified training in budget requests – Q4 2024
- Objective 3: Define desired staffing levels in each department within current resource limits and execute hiring decisions based on defined staffing levels where possible – Q4 2024

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

- Objective 1: Complete the Justice Center project.
 - Task 1: Relocate District Attorney, Sheriff's Office, and Juvenile departments – Q4 2024 – Q1 2-2025
- Objective 2: Create facilities plan
 - Task 1. Utilize the space needs assessment and concepts for the renovation/expansion of the Historic Courthouse completed in fiscal year 2024 to evaluate alternatives.
 - Task 2. Present two-three alternatives to public. Q3 FY 2025
 - Task 3. Determine preferred alternative. Q4 FY 2025
 - Task 4. Determine use for any surplus buildings. Q4 2025
- Objective 3: Implement facilities plan
 - Task 1. Initiate design for Courthouse remodel and other facilities needed – Q4 2025
 - Task 2. Secure funding for Courthouse and other facilities – FY 2026
 - Task 3 Initiate construction activities – FY 2026
- Objective 4: Collaborate with the Parks District and the City for an Events Center.

GOAL 5: IMPLEMENT INFORMATION TECHNOLOGY ROAD MAP

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

- Objective 1: Complete ERP phase I implementation (go live) – Q4 FY 2024
- Objective 2: Recruit key IT positions – Q4 FY 2024
- Objective 3: Select HRIS solution – Q4 FY 2024
- Objective 4: Initiate implementing HRIS – Q1 FY 2025
 - Task 1. Initiate implementation of payroll module, complete by December 31, 2024
 - Task 2. Initiate other HRIS modules as scheduled, complete – Q2 FY 2026
- Objective 5: Initiate ERP phase II implementation, asset management - Q2 FY 2025

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

- Objective 1: Determine the initial scope and service delivery of an asset management program that includes fleet management, equipment, and buildings – Q1 2025
- Objective 2: Initiate implementation of the program – Q2 FY 2025

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

- Objective 1: Review and update communication strategy rollout – Q1 FY 2025
- Objective 2: Complete Webpage review/update - by Q2 2025
- Objective 3: Initiate incremental rollout of social media program – Q1 FY 2025

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

- Objective 1: Complete and or update all departmental Strategic Plans
 - Task 1. Complete and or update financial plans for all strategic plans – Q1 2025 and Q4 2025
 - Task 2. Identify funding gaps in all areas and develop plans on how to address – Q1 2025 and Q4 2025
 - Task 3. Integrate department strategic plans into Crook County Strategic Plan – ongoing
 - Task 4. Implement a community support funding plan – Q4 FY 2024
- Objective 2: Review and update strategic plans annually

GOAL 9: PRIORITIZE PUBLIC SAFETY

- Objective 1: Provide modern facilities (see goal 4) – Q1 FY 2024/Q2 FY 2025
- Objective 2: Modernize fleet – initiated FY 2024, final delivers Q1 FY 2025, ongoing
- Objective 3: Maintain competitive compensation – ongoing

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Budget Overview

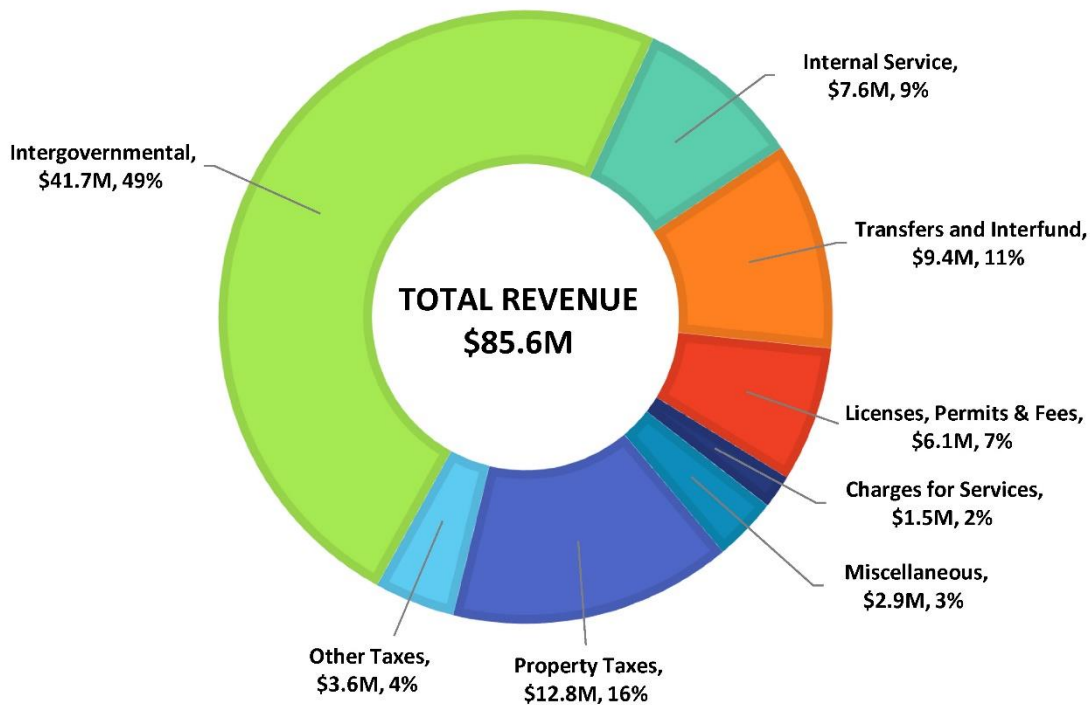
REVENUES

Crook County anticipates total revenue combined across all funds of \$85.6 million for fiscal year 2025. Including fund balance of \$53.9 million rolled forward from the prior fiscal year, the total resources are \$139.5 million.

The largest source of revenue for Crook County is intergovernmental funds, including grants

from federal, state, and local agencies, estimated to be \$41.7 million (49%) for fiscal year 2025. The next largest sources of revenue are property taxes of \$12.8 million (16%), transfers of \$9.4 million (11%), and internal service transfers of \$7.6 million (9%).

**CROOK COUNTY
REVENUE BY SOURCE | ALL FUNDS
FISCAL YEAR 2025**



COMPARISON TO PRIOR YEAR REVENUES

Crook County’s total estimated revenue budget of \$85.6 million is an increase of \$17.0 million (25%) compared to the prior fiscal year.

One-time intergovernmental revenue is projected to increase \$6.1 million (42%) due to significant one-time funding for the construction of the Justice Center originally anticipated in fiscal year 2024 that will not be received until fiscal year 2025. This timing change created the need for a supplemental budget in fiscal year 2024 to transfer resources from the Capital Asset Reserve Fund to the Capital Projects Fund to assist with fund cashflow. As that supplemental

budget hearing has not yet taken place at the publishing of this proposed budget document, the fiscal year 2024 budget does not yet reflect that significant transfer. Consequently, the largest percentage change (327%) over the prior year budget by source is for the planned transfer to return funds back to the Capital Asset Reserve Fund. The next largest percentage change over the prior year revenue by source is charges for services, up \$0.6 million (67%).

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

Source	2024 Adjusted Budget	2025 Proposed Budget	Difference	% Change
Property Taxes	\$ 11.7	\$ 12.8	\$ 1.1	9%
Other Taxes	3.5	3.6	0.1	3
Intergovernmental – ongoing	18.4	21.2	2.8	15
Intergovernmental – one-time	14.4	20.5	6.1	42
Internal Service	7.2	7.6	0.4	6
Transfers and Interfund	2.2	9.4	7.2	327
Licenses, Permits, and Fees	7.2	6.1	-1.1	-15
Charges for Services	0.9	1.5	0.6	67
Miscellaneous	3.1	2.9	-0.2	-6
Total	\$ 68.6	\$ 85.6	\$17.0	25%

Numbers shown in millions; slight differences due to rounding

METHODS AND ASSUMPTIONS TO ESTIMATE REVENUE

Property Tax

Assessed value in fiscal year 2025 is conservatively projected to increase 4.0% over the previous year actual. The budget proposes the County to levy the full amount of its operating levy authority (\$3.8702 per \$1,000 of assessed value), together with a dollar levy of \$619,000 for debt service (excluded from the property tax limits). The collection rate is adjusted to 94% of the levied amounts following average historical collection rates. The total increase in property taxes over the previous year is 9.4%. Property taxes represent approximately 16% of Crook County revenue for fiscal year 2025.

Other Taxes

Revenue from other taxes includes transient room taxes and payment in lieu of taxes (PILOT) from the federal government, data centers, and solar projects. Transient room taxes are projected to increase 3% based on three- and five-year analysis, weighted toward more recent collections. PILOT from data centers and solar projects are based upon contractual agreements. PILOT from the federal government is based on the prior year estimate. Federal PILOT payments are received in late June or July and the amounts payable to the County are not shared with the County until payment is made, therefore estimates are conservative.

Intergovernmental

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

Internal Service

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

Transfers and Interfund

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

Licenses, Permits, and Fees

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

Charges for Services

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

Miscellaneous

Miscellaneous revenue includes projected land sales, reimbursements, interest earnings, donations, and other revenue not already included in the previously mentioned categories. Interest earnings are the most significant revenue in this category. Interest earnings for the year are estimated using an interest rate of 3.5% on the average outstanding balance for the fiscal year.

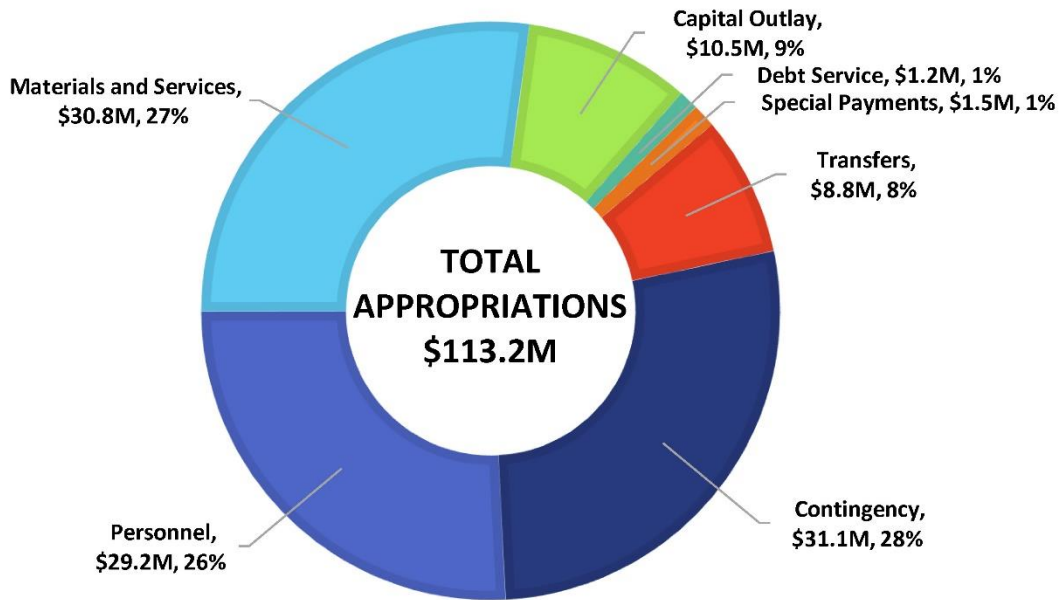
EXPENDITURE APPROPRIATIONS

Crook County’s total planned expenditure appropriation for all funds is \$82.1 million plus \$31.1 million in contingency for a total of \$113.2 million for fiscal year 2025. Including \$26.3 million held in reserve for future expenditure, the total Crook County budget is \$139.5 million.

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

between funds. Of the planned expenditures of \$82.1 million, the largest appropriation category is materials and services at \$30.8 million (27%), followed by personnel at \$29.2 million (26%) and capital outlay at \$10.5 million (9%). Transfers, special payments, and debt service comprise the remaining \$11.5 million (10%). Total appropriation of \$113.2 million includes \$31.1 million (28%) held in contingency.

**CROOK COUNTY
APPROPRIATIONS BY CATEGORY | ALL FUNDS
FISCAL YEAR 2025**



COMPARISON TO PRIOR YEAR BUDGETED APPROPRIATIONS

Crook County’s total expenditure budget of \$82.1 million is a decrease of \$13.7 million (14%) over the prior fiscal year. The primary driver is the \$23.5 million decrease (-69%) over prior year budgeted for capital outlay due to substantial completion of construction on the Justice Center capital project and progress on capital improvements at the fairgrounds.

Delayed timing of significant revenue created the need for a supplemental budget in fiscal year 2024 to transfer resources from the Capital Asset Reserve Fund to the Capital Projects Fund to assist with fund cashflow. As that supplemental budget hearing has not yet taken place at the

publishing of this proposed budget document, the fiscal year 2024 budget does not yet reflect that significant transfer appropriation. Consequently, the largest percentage change (450%) over the prior year budget by source is for the planned transfer out of the Capital Projects Fund to return funds to the Capital Asset Reserve Fund. Personnel and materials and services are increasing 4% and 5% respectively compared to prior year. Debt service and special payments are flat compared to prior year.

The differences by category are summarized below with amounts shown in millions.

Category	2024 Adopted Budget	2025 Proposed Budget	Difference	% Change
Personnel	\$ 28.2	\$ 29.2	\$ 1.0	4%
Materials & Services	29.3	30.8	1.5	5
Capital Outlay	34.0	10.5	-23.5	- 69
Debt Service	1.2	1.2	0.0	0
Special Payments	1.5	1.5	0.0	0
Transfers	1.6	8.8	7.2	450
Total	\$ 95.8	\$ 82.1	\$ - 13.7	- 14%

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 2025 budget includes salaries and benefits for 246.8 full-time equivalent (FTE) positions, a net decrease of 6.3 FTE (2.5%) of primarily vacant positions over the prior year. Together with projected step increases, compensation was increased to reflect right-sizing to market standards resulting from a wage study conducted in fiscal year 2024 as well as a cost-of-living adjustment equal to the increase to the consumer price index (CPI) – estimate of 3.2% -- for all employees. Health insurance rates are budgeted with a 12.5% increase, along with increases in the rates for life insurance and workers compensation. PERS rates for certified Sheriff’s Office employees

and deputy district attorneys are the same as prior year, as well as the County’s contribution to employees’ 401k retirement plans. Overtime costs are estimated by departments based on current staffing levels and utilization trends. These estimates are reviewed for reasonableness by the Finance Office.

Materials and Services

Materials and services include supplies, repairs and maintenance, utilities, insurance, software maintenance agreements, computers, and equipment with individual costs of less than \$10,000, professional services and other operating costs. The fiscal year 2025 budget assumes inflation of 3.2% on items that are not otherwise contractually established and

individual items were reviewed by departments and the Finance Office for reasonableness.

Capital Outlay

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

Debt Service

Debt service payments are budgeted based upon contractual debt agreements, including bonds and notes payable. The County makes debt service payments of principal and interest on the bonds for the Jail and Helibase, along with interest only payments on a note payable for real estate secured in fiscal year 2024 for a parking area for the Justice Center. The note payable has a balloon payment of the full principal amount due at the end of the loan term in September 2027. 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 with payments beginning in fiscal year 2028.

Special Payments

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

Transfers

Transfers include discretionary movements of money from one fund to another. The most significant transfers are from the General Fund to other funds. The amount of the transfers are based on historical amounts, with a goal to reduce transfers as organizational decisions are made to allocate revenue sources directly to operations that have a rational nexus to the funding source, e.g., allocation of property tax revenue to the Sheriff's Office Fund and to the Library Fund rather than transfers from the General Fund to these respective funds.

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, Administration, District Attorney and Victims Assistance, Finance, Human Resources, Information Technology/GIS, 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 including patrol, jail, parole and probation, and emergency management.

Community Development Fund

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

Health and Human Services Fund

The financial resources of the Health and Human Services Fund are primarily federal and state grants and similar special-purpose revenues supplemented with a transfer from

the General Fund. Expenditures for health and human services are directed by the grant resources.

Capital Projects Fund

The current financial resources are primarily from a bond sale approved by voters during fiscal year 2022 along with state grant funding. Expenditures are for construction of a new Justice Center building and renovation of the historic Courthouse. New projects potentially include a new building for the Community Development department.

Capital Asset Reserve Fund

This fund accumulates resources for long-term projects as determined by the Board of Commissioners.

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 of the Crook County/Prineville airport, operated via an intergovernmental agreement with the City of Prineville.

NON-MAJOR GOVERNMENTAL FUNDS

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

NON-MAJOR PROPRIETARY FUNDS

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

OTHER ENTITIES INCLUDED IN THE FINANCIAL STATEMENTS

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

Agricultural Extension Service District

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

Crook County Historical Museum

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

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

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

* Internal Service

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Fund Balance Summary – Change in Net Position

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

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

Fund	Beginning Fund Balance	Total Revenues (Increases)	Total Expenditures (Decreases)	Ending Fund Balance	% Change in Net Position
Major Funds					
Governmental					
General Fund	\$ 8,653	\$ 14,682	\$ 15,202	\$ 8,133	-6.0%
Road Fund	15,341	4,994	5,825	14,510	-5.4%
Community Development Fund	9,582	3,176	4,246	8,512	-11.2%
Sheriff's Office Fund	4,394	12,577	15,275	1,696	-61.4%
Health and Human Services Fund	2,118	7,388	8,294	1,212	-42.8%
Capital Asset Reserve Fund	979	7,687	120	8,546	772.9%
Capital Projects Fund	-	16,086	13,054	3,032	
Proprietary					
Landfill Fund	5,969	2,886	2,726	6,129	2.7%
Airport Fund	2,169	6,264	6,632	1,801	-17.0%
Non-Major Funds					
Governmental in Aggregate*	2,819	4,346	5,223	1,942	-31.1%
Proprietary in Aggregate^	1,916	5,476	5,500	1,892	-1.3%
Total	\$ 53,940	\$ 85,562	\$ 82,097	\$ 57,405	6.4%

Numbers shown in thousands

* Non-Major Governmental Funds include the following:

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

^Non-Major Proprietary Funds include the following:

Fairgrounds Fund, Weed Control Fund, Facilities Internal Service Fund

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

- **Community Development Fund:** Expected spenddown due to current economic slowdown while maintaining staffing levels required to complete prepaid permit commitments from prior years.
- **Sheriff's Office Fund:** Expenditures historically have been less than 90% of budgeted appropriation; evaluating sustainable funding to address additional staffing identified in strategic plan.
- **Health and Human Services Fund:** Decrease due to spenddown of grant funding from previous years.
- **Capital Asset Reserve Fund:** Increase due to transfer from Capital Projects Fund replacing resources required for cashflow in the prior fiscal year.
- **Capital Projects Fund:** Increase due to receipt of anticipated state dollars to reimburse a portion of the County spending on the Justice Center construction.
- **Airport Fund:** Decrease due to investment in revenue-generating capital assets.
- **Non-Major Governmental in Aggregate:** Full appropriation of fund balance in many of the funds because the expenditures flow-through the fund based entirely on available resources to meet specific, mandated needs in the County. Future resources will continue to fund future requirements.

Debt Service

Crook County currently has one note payable for and four debt obligations consisting of two General Obligation (GO) bonds and two Full Faith and Credit (FFCO) obligations totaling \$52,382,410 as of June 30, 2024. S&P Global Ratings affirmed its “AA-” long-term rating on Crook County’s bonds in January 2022, and each bond individually also received a “AA-” rating from S&P Global Ratings when it was issued. This “AA-” rating means Crook County has been deemed to very likely meet its financial commitments (in other words, only a slight chance of defaulting on the obligation), with a standing slightly lower relative to others within the “AA” rating category.

GENERAL OBLIGATION BONDS

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

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

The current statutory municipal general obligation debt limit for counties in Oregon is 2% of the Real Market Value of assessed property per ORS 287A.100(2). The county’s outstanding principal balance of General Obligation bonds is \$42,968,310 which is 1.3% of the Real Market Value for assessed property for fiscal year 2025.

FULL FAITH AND CREDIT OBLIGATIONS

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

The 2018 Full Faith and Credit Obligation of \$6,080,000 was issued to fund the construction of the Central Oregon Helibase at the Prineville Airport. The helibase is currently leased to the US Forest Service and the revenue from the lease is used to pay the principal and interest payments on the obligation.

There are no debt limits on Full Faith and Credit debt.

NOTES PAYABLE

The County entered into a promissory note to purchase property to provide parking for the new Justice Center. The note is structured as interest-only payments for \$1,900 per month starting April 2024 with a balloon payment of \$380,000 due in September 2027. Funding for these payments comes from internal service fees paid by departments housed in the Justice Center.

A table summarizing these long-term debt obligations can be found on the next page.

SUMMARY OF LONG-TERM OBLIGATIONS

	General Obligation Bonds		Full Faith & Credit Obligations		Note Payable	Total Debt Outstanding	
	2017	2022	2017	2018	2024		
Year Issued	2017	2022	2017	2018	2024		
Bond Rating	AA-	AA-	AA-	AA-			
Fund(s)	General	General	Sheriff	Airport	General		
	Tax Revenue	Tax Revenue	Operating	Operating	Operating		
Original Amount	\$10,000,000	\$33,698,310	\$3,635,000	\$6,080,000	\$448,400		
Purpose of Funds	Construct Jail	Construct Justice Center; renovate Courthouse	Construct Jail	Construct Helibase	Purchase property for Justice Center parking		
Annual Payment FY2025	\$610,200	\$ -	\$183,000	\$387,349	\$22,800		
<i>Principal payment</i>	155,000	-	133,000	160,000			
<i>Interest payment</i>	455,200	-	50,000	227,349	22,800		
Interest Rate	3.72%	5.00%	3.83%	4.30%	6.00%		
Maturity	2043	2046	2057	2046	2028		
Outstanding Balance			Total GO Bonds				
Fiscal Year ending June 30							
2025	9,270,000	33,698,310	42,968,310	3,265,000	5,330,000	431,300	51,994,610
2026	9,090,000	33,698,310	42,788,310	3,215,000	5,165,000	408,500	51,576,810
2027	8,885,000	33,698,310	42,583,310	3,160,000	4,990,000	385,700	51,119,010
2028	8,650,000	33,271,360	41,921,360	3,105,000	4,815,000	-	49,841,360
2029	8,380,000	32,759,789	41,139,789	3,045,000	4,630,000	-	48,814,789
2030	8,080,000	32,159,750	40,239,750	2,985,000	4,435,000	-	47,659,750
2031	7,750,000	31,463,552	39,213,552	2,920,000	4,235,000	-	46,368,552
2032	7,380,000	30,659,654	38,039,654	2,855,000	4,025,000	-	44,919,654
2033	6,975,000	29,744,211	36,719,211	2,785,000	3,805,000	-	43,309,211
2034	6,525,000	28,709,530	35,234,530	2,715,000	3,580,000	-	41,529,530
2035	6,030,000	27,547,917	33,577,917	2,640,000	3,345,000	-	39,562,917
2036	2,485,000	26,251,680	28,736,680	2,565,000	3,100,000	-	34,401,680
2037	4,890,000	24,809,280	29,699,280	2,485,000	2,845,000	-	35,029,280
2038	4,235,000	23,213,024	27,448,024	2,400,000	2,580,000	-	32,428,024
2039	3,525,000	21,451,373	24,976,373	2,315,000	2,300,000	-	29,591,373
2040	2,750,000	19,516,634	22,266,634	2,225,000	2,010,000	-	26,501,634
2041	1,905,000	17,393,421	19,298,421	2,130,000	1,710,000	-	23,138,421
2042	990,000	15,070,195	16,060,195	2,035,000	1,395,000	-	19,490,195
2043	-	12,535,418	12,535,418	1,935,000	1,065,000	-	15,535,418
2044	-	9,777,549	9,777,549	1,830,000	725,000	-	12,332,549
2045	-	6,777,357	6,777,357	1,720,000	370,000	-	8,867,357
2046	-	3,523,302	3,523,302	1,605,000	-	-	5,128,302
2047	-	-	-	1,485,000	-	-	1,485,000
2048	-	-	-	1,360,000	-	-	1,360,000
2049	-	-	-	1,230,000	-	-	1,230,000
2050	-	-	-	1,095,000	-	-	1,095,000
2051	-	-	-	955,000	-	-	955,000
2052	-	-	-	810,000	-	-	810,000
2053	-	-	-	660,000	-	-	660,000
2054	-	-	-	505,000	-	-	505,000
2055	-	-	-	343,000	-	-	343,000
2056	-	-	-	170,000	-	-	170,000
2057	-	-	-	-	-	-	-

Capital Investment

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

With the fiscal year 2025 budget development process, department directors were asked to assume funding was available to acquire replacement or new vehicles and equipment as needed and to provide a schedule of vehicles and equipment that met or would meet replacement criteria. Further, departments were asked to provide the estimated cost and the estimated fiscal year in which the criteria would be met.

With respect to building projects, the Justice Center and Courthouse renovation are two known major building projects with voter-approved debt funding and some state support. Building capital maintenance was reduced in fiscal year 2024 due to pending completion of a space needs assessment and evaluation of those needs relative to space available in the new Justice Center and renovated Courthouse.

Additionally, one or more new buildings, including a new Community Development building, is dependent upon the results of the space needs assessment.

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 facilities masterplans, 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, started in fiscal year 2024, will be completed in fiscal year 2025 with an update to the TSP. Known projects are included in the five-year forecasts. Pending projects without funding are omitted. This practice will also be reviewed with the TSP update.

Capital expenditures are included in the five-year financial forecasts for all funds on pages 183-200. The forecasts identify and project all revenue and expenditures and identify any projected funding deficiencies.

Going forward, enhancements to the County's vehicle and equipment replacement practices will be reviewed and updated, including scheduling these items consistent with desired replacement. Also, based upon the findings and decisions related to County building facilities, more detailed major maintenance projects and timing as well as new buildings, if any, will be scheduled and incorporated into a facilities masterplan.

The findings and recommendations of the TSP update will guide 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 Board of Commissioners, incorporated into updated five-year financial forecasts, with final decisions on funding for the upcoming budget made through the budget adoption process.

FISCAL YEAR 2025 CAPITAL OUTLAY SCHEDULE (AMOUNTS IN THOUSANDS)

2025		PROPOSED	Funding Source	Operating Impact
Construction and Building Improvements				
Fairgrounds	\$ 989		State grant	Building improvements - Impacts on operating costs vary from insignificant to significant. Scheduled improvements are primarily major deferred maintenance items that should require little maintenance initially, increasing with age. Revenue-generating new improvements are anticipated to offset additional operating costs and result in a positive return on investment to the County.
Airport Environmental Study	130		State grant	One-time state-funded project - Operating impacts are anticipated to be nominal.
Airport Hangars	1,300		Airport fund balance	New airport hangar - Operating impacts are anticipated to be nominal and recovered through rental of the asset.
Airport Runway 33/15	4,306		Federal grant	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).
Justice Center	1,570		Debt and state grant	New office buildings – Anticipating significant operating costs with the addition of new office buildings, ranging from \$24 per square foot per year to \$36 per square foot per year.
Landfill	215		Landfill operations and debt	Landfill upgrades – Driven mostly by necessity due to changes in regulations. Impacts to operating costs may vary and will need to be recovered through user charges.
Facilities Improvements	150		Internal service charges	Major office building upgrades / repairs / renovations - Impacts to operating costs vary. Significant cost reductions are possible with more efficient operations of new systems, e.g., heating, ventilation. Operating costs will remain similar for roof replacements, painting, or other such improvements.
Total – Construction/Building \$ 8,660				
Vehicles and Equipment Replacement				
Roads	\$ 386		State gas taxes	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.
Community Development	240		Charges for services	
Sheriff's Office				
Patrol, Jail, Other Services	207		Sheriff's Office Fund	
Patrol Mobile Command	50		Federal Title III	
Parole & Probation	10		State grant	
Clerk - election equipment	105		Charges for services	
Landfill equipment/vehicles	445		Landfill operations	
Fairgrounds - truck, forklift	79		Fairgrounds Fund	
Total – Vehicles/Equipment \$ 1,567				
Technology				
IT – ERP, HRIS, security, etc.	\$ 270		Federal ARPA	Operating costs for these investments are anticipated to have nominal impact on existing operating costs in that existing maintenance agreements will be replaced at similar costs with software as a service (SAAS) agreements.
GIS - Pictometry imagery	32		Charges for Services	
Total – Technology \$ 302				
CAPITAL OUTLAY TOTAL \$10,529				

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Budget Summary – All Funds

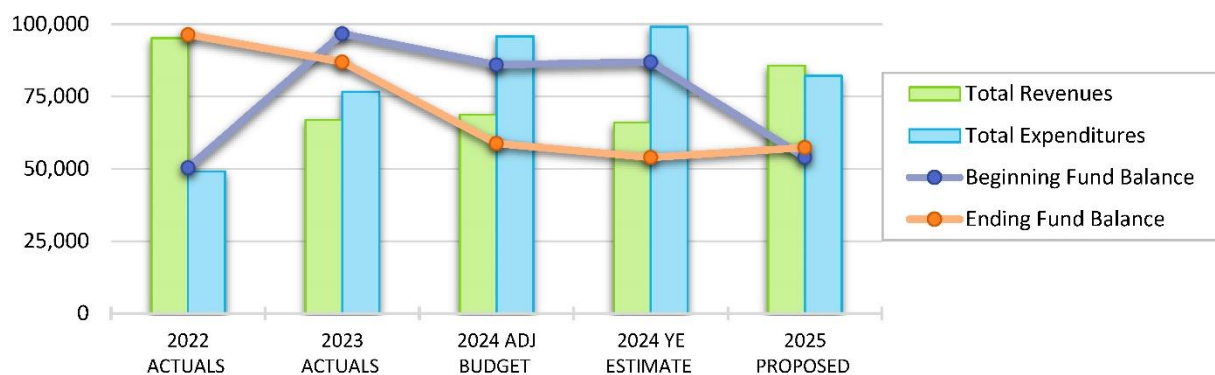
(Amounts in thousands)

	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Resources							
Beginning Fund Balance	\$ 50,400	\$ 96,682	\$ 85,968	\$ 86,948	\$ 53,940		
Revenue							
Taxes	13,340	15,242	15,223	15,987	16,386		
Intergovernmental	16,559	29,483	32,803	20,962	41,744		
Internal Service	4,780	5,919	7,164	6,792	7,580		
Transfers and Interfund	2,697	1,849	2,214	10,876	9,363		
Licenses, Permits & Fees	11,548	6,072	7,222	5,494	6,122		
Bond Proceeds	42,545	-	-	-	-		
Charges for Services	962	1,009	903	1,124	1,508		
Miscellaneous	2,684	7,318	3,109	4,790	2,859		
Total Revenue	95,115	66,892	68,638	66,025	85,562		
Total Resources	\$ 145,516	\$ 163,574	\$ 154,606	\$ 152,973	\$ 139,502		
Requirements							
Appropriation							
Personnel	\$ 20,598	\$ 21,735	\$ 28,182	\$ 23,693	\$ 29,220		
Materials & Services	20,885	22,243	29,301	25,436	30,770		
Capital Outlay	3,124	18,685	34,011	36,942	10,529		
Debt Service	1,128	1,420	1,194	1,200	1,230		
Special Payments	1,126	11,340	1,467	1,348	1,508		
Transfers	2,286	1,242	1,675	10,414	8,840		
Contingency	-	-	31,471	-	31,133		
Total Appropriation	49,147	76,665	127,301	99,033	113,230		
Other Requirements							
Reserved for Future Expenditure	-	-	27,305	-	26,272		
Total Requirements	\$ 49,147	\$ 76,665	\$ 154,606	\$ 99,033	\$ 139,502		

Slight differences due to rounding

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

Amounts in thousands



Fiscal Year 2025 Proposed Budget by Fund – Resources

(Amounts in thousands)

Fund	Property Taxes	Other Taxes	Intergovernmental	Internal Service	Transfers and Interfund	Licenses, Permits & Fees	Charges for Services	Miscellaneous	Total Revenues	Beginning Fund Balance	Total Resources
General	\$ 3,331	\$ 2,188	\$ 2,708	\$ 5,454	\$ -	\$ 367	\$ 35	\$ 599	\$ 14,682	\$ 8,653	\$ 23,335
Road	-	-	4,444	-	-	21	-	529	4,994	15,341	20,335
Sheriff's Office	7,127	1,051	3,643	-	500	97	7	152	12,577	4,394	16,971
Community Development	-	-	185	-	90	2,588	-	313	3,176	9,582	12,758
Health Services	-	-	6,189	-	500	104	195	400	7,388	2,118	9,506
Library	1,702	-	14	-	-	33	2	43	1,794	938	2,732
Veterans Services	-	-	96	-	161	-	-	7	264	198	462
Special Transportation	-	-	431	-	-	-	-	7	438	423	861
Clerk Special Revenue	-	-	-	-	8	15	-	5	28	186	214
Video Lottery	-	-	274	-	-	-	-	5	279	157	436
Risk Management	-	-	-	30	120	-	-	3	153	99	252
Surveyor	-	-	-	-	-	82	-	5	87	182	269
Taylor Grazing	-	-	4	-	-	-	-	1	5	41	46
Tourism	-	27	-	-	-	-	-	4	31	111	142
Comm College Education Center	-	-	50	-	50	-	-	9	109	238	347
Crook County School	-	135	341	-	-	-	-	-	476	-	476
Title III	-	-	85	-	-	-	-	7	92	225	317
Capital Reserve	-	-	23	-	7,500	-	-	164	7,687	979	8,666
Capital Projects	-	-	16,000	-	-	-	-	86	16,086	-	16,086
Debt Service	590	-	-	-	-	-	-	-	590	21	611
Fairgrounds	-	235	1,202	-	412	5	168	118	2,140	514	2,654
Landfill	-	-	-	-	-	2,617	-	269	2,886	5,969	8,855
Weed Control	-	-	9	-	22	193	-	6	230	189	419
Airport	-	-	5,446	-	-	-	753	65	6,264	2,169	8,433
Facilities	-	-	600	2,096	-	-	348	62	3,106	1,213	4,319
Total	\$ 12,750	\$ 3,636	\$ 41,744	\$ 7,580	\$ 9,363	\$ 6,122	\$ 1,508	\$ 2,859	\$ 85,562	\$ 53,940	\$ 139,502

Slight differences due to rounding

Fiscal Year 2025 Proposed Budget Detail – Resources by Category

(Amounts in thousands)

CATEGORY	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Resources							
Beginning Fund Balance	\$ 50,400	\$ 96,682	\$ 85,968	\$ 86,948	\$ 53,940	\$ -	\$ -
Revenue							
Property Taxes	10,606	11,315	11,696	12,396	12,750	-	-
Other Taxes	2,734	3,927	3,527	3,591	3,636	-	-
Intergovernmental							
Federal	5,364	14,214	8,147	6,622	10,769	-	-
State	10,647	14,628	22,909	12,704	29,772	-	-
Local	548	641	1,747	1,636	1,203	-	-
Internal Service	4,780	5,919	7,164	6,792	7,580	-	-
Transfers and Interfund	2,697	1,849	2,214	10,876	9,363	-	-
Licenses, Permits & Fees	11,548	6,072	7,222	5,494	6,122	-	-
Bond Proceeds	42,545	-	-	-	-	-	-
Charges for Services	962	1,009	903	1,124	1,508	-	-
Miscellaneous	2,684	7,318	3,109	4,790	2,859	-	-
Total Revenue	95,115	66,892	68,638	66,025	85,562	-	-
Total Resources	\$ 145,516	\$ 163,574	\$ 154,606	\$ 152,973	\$ 139,502	\$ -	\$ -

Slight differences due to rounding

Fiscal Year 2025 Proposed Budget by Fund – Requirements

(Amounts in thousands)

Fund	Personnel	Materials and Services	Capital Outlay	Debt Service	Special Payments	Transfers	Contingency	Total Appropriations	Reserved for Future Expenditure	Total Requirements
	Operating			Non-Operating						
General	\$ 8,068	\$ 4,942	\$ 302	\$ -	\$ 942	\$ 948	\$ 8,133	\$ 23,335	\$ -	\$ 23,335
Road	2,245	3,134	386	-	-	60	1,000	6,825	13,510	20,335
Sheriff's Office	10,246	4,812	217	-	-	-	1,696	16,971	-	16,971
Community Development	2,860	1,146	240	-	-	-	750	4,996	7,762	12,758
Health Services	2,602	5,647	45	-	-	-	1,212	9,506	-	9,506
Library	900	876	-	-	-	-	956	2,732	-	2,732
Veterans Services	179	98	-	-	-	-	185	462	-	462
Special Transportation	-	861	-	-	-	-	-	861	-	861
Clerk Special Revenue	13	96	105	-	-	-	-	214	-	214
Video Lottery	-	75	-	-	-	212	149	436	-	436
Risk Management	-	150	-	-	-	-	102	252	-	252
Surveyor	-	87	-	-	-	-	182	269	-	269
Taylor Grazing	-	46	-	-	-	-	-	46	-	46
Tourism	-	31	-	-	-	-	111	142	-	142
Comm College Education Center	-	-	-	-	90	-	257	347	-	347
Crook County School	-	-	-	-	476	-	-	476	-	476
Title III	-	267	50	-	-	-	-	317	-	317
Capital Reserve	-	-	-	-	-	120	8,546	8,666	-	8,666
Capital Projects	-	3,984	1,570	-	-	7,500	3,032	16,086	-	16,086
Debt Service	-	-	-	611	-	-	-	611	-	611
Fairgrounds	500	727	1,068	-	-	-	359	2,654	-	2,654
Landfill	902	1,164	660	-	-	-	1,129	3,855	5,000	8,855
Weed Control	116	107	-	-	-	-	196	419	-	419
Airport	-	483	5,736	413	-	-	1,801	8,433	-	8,433
Facilities	589	2,037	150	206	-	-	1,337	4,319	-	4,319
TOTAL	\$ 29,220	\$ 30,770	\$ 10,529	\$ 1,230	\$ 1,508	\$ 8,840	\$ 31,133	\$ 113,230	\$ 26,272	\$ 139,502

Slight differences due to rounding

Fiscal Year 2025 Proposed Budget Detail – Requirements by Category

(Amounts in thousands)

CATEGORY	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Requirements							
Personnel							
Salaries & Wages	\$ 14,349	\$ 14,978	\$ 18,682	\$ 16,050	\$ 19,120	\$ -	\$ -
Employee Benefits	6,249	6,757	9,500	7,643	10,100	-	-
Personnel Total	20,598	21,735	28,182	23,693	29,220	-	-
Materials & Services							
Operating Supplies	1,394	1,676	2,550	1,660	2,170	-	-
Office Supplies	567	520	707	544	613	-	-
Grant Expense	555	423	1,205	1,078	1,105	-	-
Repairs & Maintenance	2,253	1,745	2,846	2,873	3,027	-	-
Other Vehicle Expense	316	325	430	363	413	-	-
Books & Periodicals	161	173	177	212	190	-	-
Contract Services	8,722	8,915	11,739	9,274	12,835	-	-
Utilities	625	661	748	678	916	-	-
Education & Training	206	266	436	283	374	-	-
Insurance	560	724	840	819	1,000	-	-
Leases / Rentals	145	134	140	201	204	-	-
Special Events	228	368	257	285	298	-	-
Licenses / Fees	127	518	138	127	126	-	-
Internal Service	4,671	5,741	6,981	6,981	7,399	-	-
Bonds Cost of Issuance	283	-	-	-	-	-	-
Reimbursements	73	54	107	57	100	-	-
Materials & Services Total	20,885	22,243	29,301	25,435	30,770	-	-
Capital Outlay	3,124	18,685	34,011	36,942	10,529	-	-
Debt Service	1,128	1,420	1,194	1,200	1,230	-	-
Special Payments	1,126	11,340	1,467	1,348	1,508	-	-
Transfers	2,286	1,242	1,675	10,414	8,840	-	-
Total Expenditures	49,147	76,665	95,830	99,032	82,097	-	-
Contingency	-	-	31,471	-	31,133	-	-
Total Appropriation	49,147	76,665	127,301	99,032	113,230	-	-
Other Requirements							
Reserved for Future Expenditure	-	-	27,305	-	26,272	-	-
Total Requirements	\$ 49,147	\$ 76,665	\$ 154,606	\$ 99,032	\$ 139,502	\$ -	\$ -

Slight differences due to rounding

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General Fund

SUMMARY

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

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

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

HIGHLIGHTS

Fund balance is estimated to increase by \$1.75 million (25.4%) in fiscal year 2024. Contingency is 53.5% of fiscal year 2025 budgeted expenditures. The General Fund contingency for fiscal year 2025 of \$8.13 million meets the fiscal policy minimum of 5 months of available net working capital for property tax-supported funds. This carryover creates allowance for property taxes collected beginning in November and a significant federal payment in lieu of taxes (PILT) which is generally not received until June.

Continuing in fiscal year 2025 is the allocation of tax revenue to maintain sustainable funding for tax-supported funds and diversify funding sources for the Sheriff’s Office Fund, as follows:

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

Other taxes (such as alcohol tax and other payments in lieu of taxes such as those coming from the data centers and solar projects), along with federal PILT and the one-time federal Local Assistance and Tribal Consistency Fund (LATCF) revenue will be shared between the Sheriff’s Office Fund (57.7%) and the General Fund (42.3%).

REVENUE

Tax revenue collected in the General Fund includes property taxes and other miscellaneous taxes or payments in lieu of taxes. Anticipated intergovernmental revenue for this fiscal year includes recognition of the American Rescue Plan Act (ARPA) funds per the spending plan on page 87, as well as other federal, state, and local grants to offset the governmental services provided by the General Fund.

In fiscal year 2025, the General Fund will be allocated 26.9% of the property taxes (\$1.0438 per \$1,000). Other taxes such as alcohol tax and other payments in lieu of taxes such as those coming from the data centers and solar projects, along with federal PILT and the one-time federal Local Assistance and Tribal Consistency Fund (LATCF) revenue will be shared between the General Fund (42.3%) and the Sheriff’s Office Fund (57.7%).

Major revenue sources include taxes of \$5.519 million (\$3.331 million from property taxes, \$1.957 million from in lieu of tax payments and \$231,000 from transient room taxes) and intergovernmental revenue of \$1.584 million (including \$761,000 from federal PILT, \$615,000 one-time LATCF funds, and \$170,000 of state-shared and local revenues). Other revenue sources include lease payments (\$189,000), miscellaneous (\$160,000), licenses, permits & fees (\$130,000), and interest income (\$120,000).

Federal and state funds totaling \$6.240 million from the American Rescue Plan Act (ARPA) were received in fiscal years 2022 and 2023. Using the modified accrual basis of accounting, the revenue is recognized when the funds are spent. These revenues are recognized in the fund where the expenditure occurs (not limited to General Fund). A schedule of ARPA revenue and planned spending is provided on page 87.

APPROPRIATIONS

The operating expenditures of the departments within General Fund are appropriated by department. More detail on the components of these operating budgets for each department is provided in the pages to follow.

Separate from operations are appropriations for special payments and transfers. Special payments include pass-throughs of data center PILOT to the City of Prineville and Fire District (\$942,000). Transfers totaling \$948,000 include operating transfers to the Health and Human Services Fund (\$500,000), Fairgrounds Fund (\$250,000), Veterans Services Fund (\$161,000), Community Development Fund for code enforcement (\$30,000), and Oregon Watershed Enhancement Board (OWEB) resources belonging in the Weed Control Fund (\$7,000).

The proposed General Fund contingency for fiscal year 2025 is \$8.13 million. The contingency is a budgetary set aside for emergencies or unforeseen expenditures not otherwise budgeted. Contingency may be appropriated for a specific purpose by the Board of Commissioners 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.

BUDGET (AMOUNTS IN THOUSANDS)

	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Resources							
Beginning Fund Balance	\$ 4,148	\$ 4,556	\$ 4,853	\$ 6,899	\$ 8,653		
Revenue							
Taxes	4,594	4,481	4,656	5,410	5,519		
Intergovernmental	3,002	13,540	3,578	3,624	2,708		
Internal Service	3,342	3,977	4,992	4,738	5,454		
Transfers and Interfund	-	-	311	311	-		
Licenses, Permits & Fees	570	428	369	396	367		
Charges for Services	33	24	18	36	35		
Miscellaneous	(452)	1,355	327	834	599		
Total Revenue	11,088	23,806	14,251	15,349	14,682		
Total Resources	\$ 15,236	\$ 28,361	\$ 19,104	\$ 22,248	\$ 23,335		

Requirements

Appropriation

Administration & Board of Commissioners	\$ 730	\$ 930	\$ 1,114	\$ 1,043	\$ 1,287		
Assessor's Office	1,123	1,055	1,198	1,121	1,388		
County Clerk	466	539	636	631	656		
District Attorney	1,634	1,906	2,511	2,272	2,756		
Finance	1,048	1,213	1,746	1,554	1,762		
Human Resources	433	513	738	704	801		
IT/GIS	1,020	1,343	2,231	1,754	2,245		
Juvenile	912	1,035	1,158	1,101	1,309		
Legal Counsel	466	522	571	528	620		
Natural Resources	56	60	61	66	70		
Non-Departmental	337	241	309	573	418		
Special Payments	706	11,005	922	948	942		
Transfers	1,750	1,142	1,061	1,300	948		
Contingency	-	-	4,848	-	8,133		
Total Appropriation	10,681	21,503	19,104	13,595	23,335		
Total Requirements	\$ 10,681	\$ 21,503	\$ 19,104	\$ 13,595	\$ 23,335		

Slight differences due to rounding

GENERAL FUND Revenues and Expenditures, Actuals and Budgeted

Amounts in thousands



FIVE-YEAR FORECAST

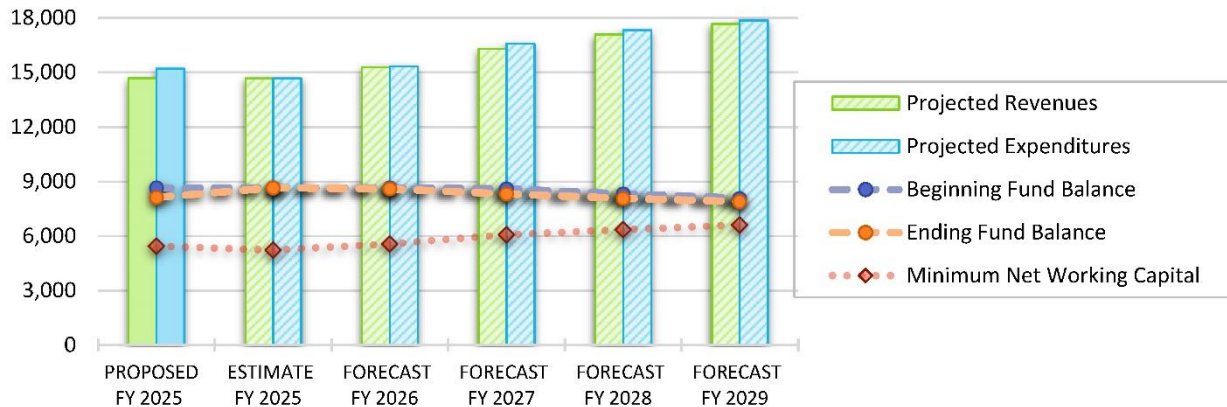
See pages 184 and 185 for the table showing forecast numbers, as well as information on the process and assumptions used to calculate projections.

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

strategic adjustments as needed to maintain sustainable operations.

Personnel is anticipated to increase by 1.0 FTE through fiscal year 2029. Materials and services increase in fiscal years 2025 and 2027 in conjunction with increases in facilities costs as departments funded out of General Fund move into office space in the new Justice Center and renovated Courthouse. Capital projects in fiscal year 2025 are primarily IT upgrades and replacement ERP and HRIS systems funded by federal ARPA. See the consolidated schedule on page 199 for more details pertaining to anticipated capital outlay and its funding sources.

GENERAL FUND
Projected Revenues and Expenditures | 2025-2029
Amounts in thousands



General Fund | Administration & Board of Commissioners

MISSION

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

SUMMARY

Crook County is governed by a Board of Commissioners (Board) consisting of three full-time commissioners, a change made March 8, 2024, from a County Court. Additionally, the Board has added a County Manager to the organization, changing the governance model from a commission/elected executive to a commission/manager form of government.

A Board of County Commissioners holds a pivotal role in governing and overseeing county government operations, with specific duties varying across states and jurisdictions. The key areas of responsibility encompass legislative authority, budget and finance, governance, zoning and land use, oversight of other governing boards, personnel matters, infrastructure and public works, intergovernmental relations, and community engagement.

The administrative function of the government oversees personnel administration for approximately 240 employees via oversight of twelve appointed directors, collaboration and coordination with four elected officials that oversee the Sheriff's Office, District Attorney's Office, the County Clerk's Office and the Assessor's Office, an elected official that oversees surveying functions (position is not an employee), and an elected Treasurer position that oversees statutorily defined responsibilities.

REVENUE

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

APPROPRIATIONS

The budget of \$1,287,000 is split 64% personnel at \$822,000 and 36% materials and services at \$465,000. Personnel increased over prior year due to restructuring the executive functions and the budget to hire a County Manager. Included in materials and services are County dues for Association of Oregon Counties and other such entities.

DEPARTMENT WORK PLAN

In April 2023, the County Court contracted for professional services to implement an administrator position to manage the County's activities and work to achieve the goals of the County Court. March 8, 2024, the Court voted to change to a Board of Commissioners and appoint a County Manager position. The Board finalized the County Manager job description and initiated a recruiting effort shortly thereafter.

In April, the Board approved the roles and responsibilities for commissioners and assigned commissioners to serve on various regional and community boards and committees.

The following highlights what is included in the budget to help the organization achieve the Board's adopted goals:

- Adds the County Manager position.
- Provides additional targeted staffing to the Assessor's Office and Juvenile, to deliver desired service levels.
- Updates the County's compensation schedule to the 50th-55th percentile of

comparable/competitive market to enhance recruiting and retention efforts.

- Completion of the facilities plan and funding to design needed renovations of the Courthouse and new office space.
- Funding to continue implementation of the information technology road map.
- Funding to initiate implementation of an organization wide asset management program.
- Staffing, structure, and schedule to plan, develop, and implement an organization wide Communications Plan.
- Several departments have completed or are in the process of completing strategic plans.

Complete:

- Sheriff's Office
- Community Development
- Information Technology
- Human Resources
- Health and Human Services

In process:

- Library
- Fairgrounds
- Transportation System Plan
- Solid Waste Master Plan
- Museum
- Facilities

During the next few years strategic plans for the remaining departments will be encouraged as will review and periodic updates to existing plans to maintain their relevance and usefulness.

- All departments are updating their 5-year work plans.
- The fiscal year 2025 budget includes updated five-year financial forecasts, which were utilized to help with budgeting decisions.

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

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

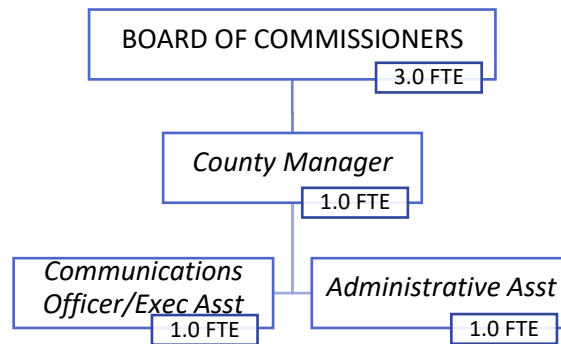
PERFORMANCE MEASURES

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

PERSONNEL

POSITION	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
County Judge	1.00	1.00	1.00	-		
County Commissioners	1.00	1.00	1.00	3.00		
County Manager	-	-	-	1.00		
Communications Officer/Exec Assistant	-	-	1.00	1.00		
Executive Assistant	1.00	1.00		-		
Administrative Assistant	-	-	1.00	1.00		
Total	3.00	3.00	4.00	6.00		

ORGANIZATIONAL CHART



BUDGET (AMOUNTS IN THOUSANDS)

	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Appropriation							
Personnel	\$ 389	\$ 425	\$ 554	\$ 491	\$ 822		
Materials & Services	342	505	560	552	465		
Administration & Board of Commissioners	\$ 730	\$ 930	\$ 1,114	\$ 1,043	\$ 1,287		

Slight differences due to rounding

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

APPROPRIATIONS

The primary expenditure for the Assessor's Office is personnel at \$991,000 (71%), followed by materials and services at \$397,000 (29%). Software and training make up the largest expenses within materials and services.

DEPARTMENT WORK PLAN

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

The CAMA software is used for valuing all properties in the County. Even though conversion is done, the Assessor's Office has an ongoing goal of enabling some end-user functions and capabilities. For example, commercial valuation is still being done manually for each component behind the scenes. This is inefficient and time consuming and is not utilizing the CAMA due to lacking cost and income modeling set-up. This goal is in progress as one of many in a 5-year plan.

Staff members have ongoing training sessions with Helion and join other counties for additional training opportunities in the software. Oblique imagery, received last year, has been implemented with initial training in the first quarter of fiscal year 2024 and used daily from there forward. Appraisal software utilizing iPads is currently in the training process/test environment and is soon to be implemented into the field. This software is anticipated to reduce appraisal time and increase efficiencies during the process.

Due to expected retirements in the next 5-10 years, cross training is being utilized to harness the 92+ years of experience currently in the office to establish an experienced staff base and transfer knowledge to the next generation.

Meeting all Oregon requirements remains the goal, however, budget constraints, staffing issues and legislative changes can make meeting that goal challenging with the growing population of Crook County. Future projects are anticipated to include technological upgrades and additional staffing over and above the FTE being added during this fiscal year to ensure accomplishment of goals and requirements.

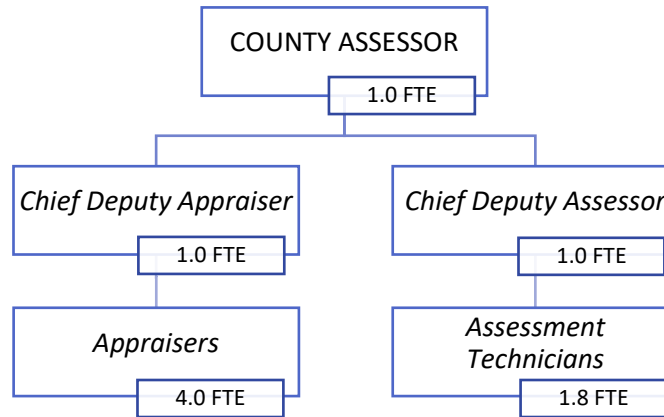
PERFORMANCE MEASURES

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

PERSONNEL

POSITION	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
County Assessor	1.00	1.00	1.00	1.00		
Chief Deputy Assessor	1.00	1.00	1.00	1.00		
Chief Deputy Appraiser	1.00	1.00	1.00	1.00		
Appraisers I, II, III	3.00	3.00	3.00	4.00		
Assessment Technicians	2.00	2.00	2.00	1.80		
Total	8.00	8.00	8.00	8.80		

ORGANIZATIONAL CHART



BUDGET (AMOUNTS IN THOUSANDS)

Appropriation	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Personnel	\$ 725	\$ 768	\$ 835	\$ 805	\$ 991		
Materials & Services	288	287	363	316	397		
Capital Outlay	109	-	-	-	-		
Assessor's Office	\$ 1,123	\$ 1,055	\$ 1,198	\$ 1,121	\$ 1,388		

Slight differences due to rounding

General Fund | County Clerk's Office

MISSION

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

SUMMARY

The County Clerk's Office, working under the direction of the elected County Clerk, is the county election office and the primary public record keeping agency in the county. The office maintains voter registration data base; accepts declarations of candidacy for public office and coordinates the conduct of elections. The Clerk's Office also records or files property transactions including deeds, mortgages, liens, plats, mining, marriage records and military discharges; issues marriage licenses; domestic partnership registration; maintains the proceedings of the Board of Commissioners 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 (Property Value Appeals Board as of 7/1/24) 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 Board of Commissioners for the performance of their duties, only to seek hiring authorization and budget appropriations.

REVENUE

Total revenue generated by the Clerk's Office primarily from recording fees is anticipated to be \$199,000 or 30% of the department's budgetary needs.

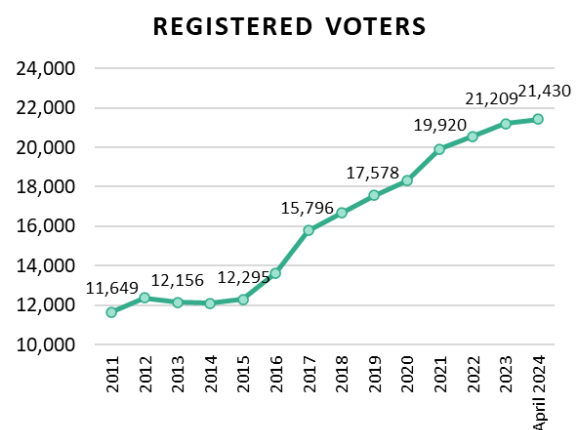
The County Clerk also administers three designated revenue accounts (see Clerk's Special Revenue Fund) with a total budget of \$214,000.

APPROPRIATIONS

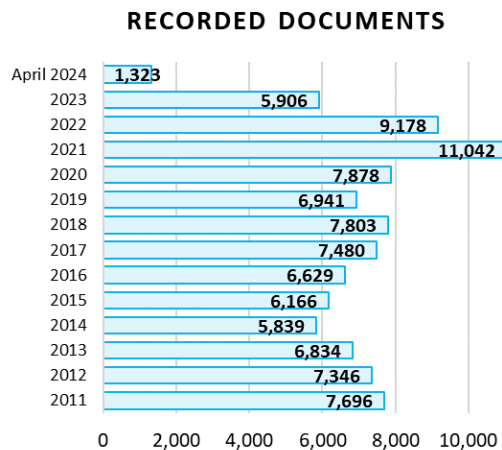
The total Clerk's budget of \$656,000 for FY 2025 is divided between personnel costs (\$384,000, 59%) and materials and services (\$272,000, 41%). Election supplies and services make up the largest portion of budgeted materials costs.

CHANGES FROM LAST YEAR

Registered voters are expected to increase at a similar rate as the County population does. As of April 2024, there are 21,430 registered voters in Crook County.



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



DEPARTMENT WORK PLAN

- Preparation for Presidential election year
- Vote By Mail scanning solution added and implemented
- Plan/preparation to move to and from temporary offices during Courthouse remodel/renovation
- Prepare a strategic plan inclusive of
 - Succession planning
 - County-wide education program for record retention requirements
 - Coordinate/develop plan to digitize all County records consistent with records retention requirements
 - Contingency plans/options for election changes prior to next election

Fiscal year 2025 will contain the 2024 Presidential Election. The Clerk’s Office is preparing for a busy election season/year by adding election equipment to handle the volume of ballots and customers that we encounter through the 2024 General Election.

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

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

Transitioning to a new statewide voter registration system was delayed this year. It will be implemented in early calendar year 2025.

PERFORMANCE MEASURES

- **Recording documents timely**
The Clerk’s Office strives to daily record documents meeting recording requirements as they are received without delay.
- **Ballot processing efficiency**
As a standard practice for all elections, the Clerk’s Office strives to accept/reject and verify signatures on all returned ballots within 24 hours of receipt.

PERSONNEL

County Clerk - General Fund

POSITION	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
County Clerk	1.00	1.00	1.00	1.00		
Records Clerks *	2.50	2.82	2.82	2.82		
Temporary Help	0.10	0.10	0.15	0.15		
Total	3.60	3.92	3.97	3.97		

* 0.18 FTE is budgeted in Clerks Dedicated funds started FY23

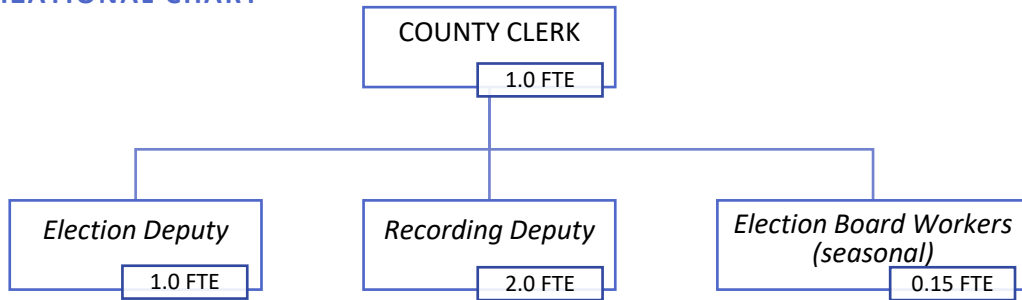
County Clerk - Special Revenue

POSITION	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Records Clerks *	-	0.18	0.18	0.18		
Total	-	0.18	0.18	0.18		

* 0.18 FTE is budgeted in Clerks Dedicated funds started FY23

Clerk Combined Total	3.60	4.10	4.15	4.15		
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ORGANIZATIONAL CHART



BUDGET (AMOUNTS IN THOUSANDS)

Appropriation	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Personnel	\$ 279	\$ 320	\$ 350	\$ 355	\$ 384		
Materials & Services	187	219	286	237	272		
Clerk's Office	\$ 466	\$ 539	\$ 636	\$ 631	\$ 656		

Slight differences due to rounding

General Fund | District Attorney's Office

MISSION

It is the mission of the Crook County District Attorney's Office to seek justice and safety for crime victims and the community. The District Attorney's office is dedicated to vigorously and impartially pursuing this mission with fairness, integrity and honor and in a manner to promote public trust in the criminal justice system and serve our 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 criminal offenses, other functions include: Comply with and enforce crime victim's constitutional rights

- Actively participating in drug court, mental health court and truancy court programs
- Prosecute Civil Commitments
- Investigate and review any unattended death
- Chair of the Child Abuse Multidisciplinary Team (MDT)
- Chair of the Local Public Safety Coordinating Council (LPSCC)
- Conduct annual child fatality review with community partners
- Collaborate with school threat assessment team
- Enforce child support orders
- Co-administer the officer-involved use of

deadly physical force plan

- Respond and appear on petitions to set aside convictions
- Respond to public records requests and adjudicate public record request appeals
- Write and submitting state grant proposals for VOCA and CAMI Grant funds
- Implement a DUII Victim Impact Panel
- Conduct trainings for local law enforcement, search and rescue and community members

REVENUE

Department revenue sources are property taxes, payments from District Attorney Diversion fees, Victim Impact Panel fees, Child Abuse Multidisciplinary Intervention (CAMI) and Victims of Crime Act (VOCA) grant funds. Additionally, the department was awarded funding through the Justice Reinvestment Program (JRP) grant for a 0.5 FTE Deputy District Attorney position (\$72,000/year) as well as discovery reimbursements up to \$33,000.

APPROPRIATIONS

The total budget for the District Attorney's Office is \$2,756,000, an increase of 18% over the prior year budget. The personnel budget of \$1,983,000 includes cost of living adjustment and step increases for personnel. The Board of Commissioners approved removing the Deputy District Attorneys (DDAs) from the County's 401(k) plan and enrolling the DDAs into the Public Employee Retirement System (PERS) as a result of House Bill 2054 adding them to the definition of "Police Officer" for purposes of PERS only, an increase of approximately \$100,000 over the cost of the prior 401(k) contributions for those positions.

Materials and services budget of \$773,000 includes increases for training, contracted services, liability insurance for the DDAs, and higher facilities costs associated with relocating to the new Justice Center. Additionally, the department is exploring relocating their Information Technology needs from the County's Information Technology department to the City of Prineville Information Technology department to be consistent with the Sheriff's Office, 911 dispatch, and the Prineville Police Department. This change provides increased efficiencies and data security to allow the County's public safety agencies to more effectively and securely transmit information on the same system. The transition to the new Justice Center is an ideal time to convert the District Attorney's office to the City's IT along with the Sheriff's Office.

DEPARTMENT WORK PLAN

- Continue implementing procedures to address ongoing staffing shortages and growing caseloads:
 - Recruit and retain qualified employees
 - Reduce attorney caseloads to a manageable volume by revising intake workflow and implementation of fast track plea offer program
- Implement Justice Center move in plan
- Work with community partners to establish Law Enforcement Assisted Diversion for Possession of Controlled Substances charges pursuant to HB4002

The District Attorney's Office is experiencing chronic turnover and staffing shortages. The resignation of the Chief Deputy District Attorney has left the office with only one experienced prosecutor to train new DDAs and prosecute serious criminal offenses. This shortage is causing difficulties in court coverage and the ability to effectively prosecute crimes in the community.

To address these issues, the District Attorney's Office has implemented fast track offers and streamlined procedures for onboarding and training new attorneys and legal assistants. However, these are not effective long-term solutions. The office has budgeted for two law clerks to assist with the staffing shortage, but no viable applicants have applied to date.

Prosecutors continue to work nights and weekends to prepare for trials, which is in addition to their regular evening and weekend hours. The biggest crisis facing the District Attorney's Office is recruiting and retention.

In accordance with HB 4002, the District Attorney's Office is coordinating with community partners to establish a Law Enforcement Assisted Diversion program for possession of controlled substance charges. Implementation of this program will be developed by working with law enforcement, community corrections, BestCare, and the Crook County Circuit Court. The goal is to have the program "shovel ready" by the fall of 2024.

The District Attorney's Office and Kids Center have partnered to establish the Domestic Violence Child Witness Program. Children who witness domestic violence are more likely to repeat the cycle in adulthood or become abusers themselves. The Kids Center offers forensic interviews in a child-friendly setting and family services. The District Attorney's Office will provide a victim advocate and an attorney as the primary contact and prosecutor for these offenses.

Statistics:

In the last 12 months, the District Attorney's Office has:

- Filed 433 felony charges;
- Filed 1703 misdemeanor charges;
- Prepared 355 cases set for trial;
- Received 65 civil commitments (holds for alleged mentally ill persons who are a danger

to themselves or others, or who are unable to provide for basic personal needs);

- Monitored 507 defendants on bench probation;
- Processed 197 expungements.

PERFORMANCE MEASURES

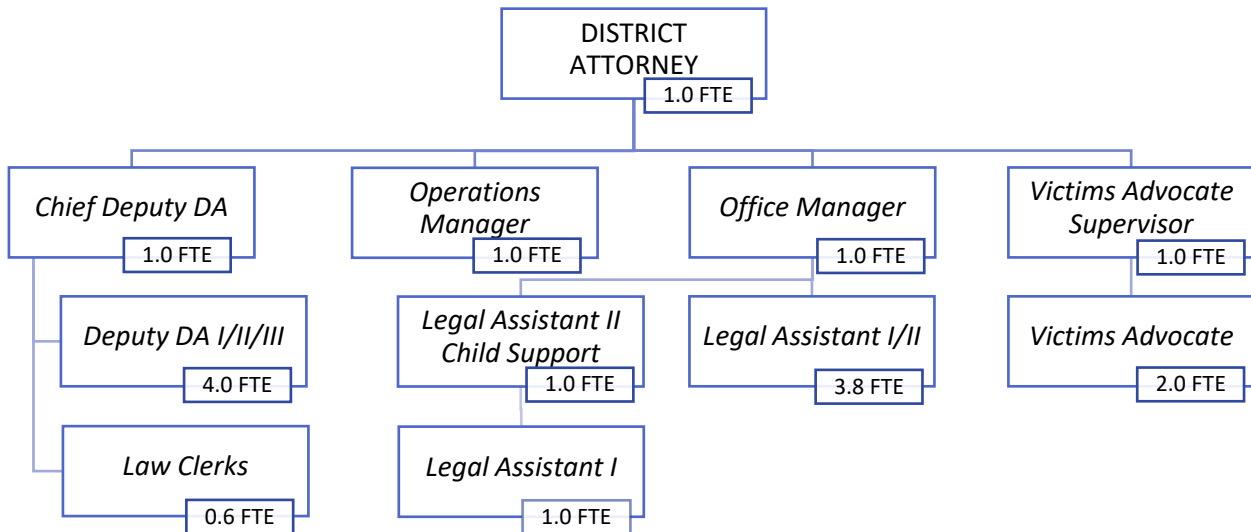
- Caseloads per deputy district attorney
- Efficiency processing digital evidence
- Reduction of repeat offenders through increased treatment opportunities

PERSONNEL

POSITION	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
District Attorney *	0.25	0.25	0.25	0.25		
Chief Deputy District Attorney	1.00	1.00	1.00	1.00		
Deputy District Attorney I, II, III	3.00	4.00	4.00	4.00		
Office Manager	1.00	1.00	1.00	1.00		
Operations Manager			1.00	1.00		
Support Enforcement Officer	1.00	1.00	1.00	1.00		
Legal Assistant I, II	3.50	4.50	4.80	4.80		
Administrative Clerk	1.00	-	-	-		
Victims Services Supervisor	1.00	1.00	1.00	1.00		
Victims Advocate	2.00	2.00	2.00	2.00		
Student Interns	-	-	0.60	0.60		
Total	13.75	14.75	16.65	16.65		

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

ORGANIZATIONAL CHART



BUDGET (AMOUNTS IN THOUSANDS)

Appropriation	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Personnel	\$ 1,185	\$ 1,381	\$ 1,813	\$ 1,583	\$ 1,983		
Materials & Services	449	525	698	689	773		
District Attorney	\$ 1,634	\$ 1,906	\$ 2,511	\$ 2,272	\$ 2,756		

Slight differences due to rounding

General Fund | Finance Department

MISSION

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

SUMMARY

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

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

REVENUE

Finance recovers most of its costs from all user departments through cost recovery fees. A portion of the CAFFA (County Assessment and Function Funding Assistance) program is allocated to the department for tax collection services. Other revenue includes the remaining \$32,000 of \$350,000 American Rescue Plan Act (ARPA) dollars invested in implementing a new county-wide Enterprise Resource Planning (ERP) system.

APPROPRIATIONS

Personnel expenses of \$968,000 include COLA and annual step increases, as well as an Accounting Manager to replace the Senior Accountant. Materials and services budget of \$744,000 includes software maintenance fees, printing/postage for property tax mailings, contracted services, staff training, and county-wide general liability insurance (cost to be recovered fully from user departments). Software maintenance fees are higher than in prior years due overlap requirements of transitioning between ERP systems for conversion and confirmation of accuracy. Capital outlay budget of \$50,000 is to complete implementation of the new ERP system.

DEPARTMENT WORK PLAN

The Finance Department plans to make significant strides toward accomplishing the County-wide goals set out by the County Court for fiscal year 2025 and into the future. To do this, the following items will be addressed:

- **Fees and Charges Schedule:** The Finance Department has taken over the responsibility of updating and maintaining the County-wide fees and charges schedule. With the transition, analysis of billing rates will be utilized to update fees and charges to ensure full cost recovery.

- **Software:** The process to implement a new ERP system continues into fiscal year 2025 as prescribed in the County’s new Information Technology Strategic Road Map. With implementation of the new ERP, the Finance Department will update the current chart of accounts to consolidate and reformat accounts to better align with the best practices described in the GFOA’s Governmental Accounting, Auditing, and Financial Reporting Book allowing increased transparency of financial information for internal and external users as well as better reporting and analysis.

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

- **Finance Department Assessment:** Action items recommended in the 2021 Finance Department Assessment will be completed as opportunities arise.
- **Special Projects:** Several special projects will be undertaken including exploration of additional funding sources for the Road Department to provide data for consideration of a Transportation System Development Charge (SDC) and/or Transportation Utility Fee, Registration Fee, or other supplemental revenue. Additionally, in collaboration with the Road Department, a full life cycle cost analysis of overlays versus chip seal will be completed to ensure maximization of the County’s resources for road improvements.

PERFORMANCE MEASURES

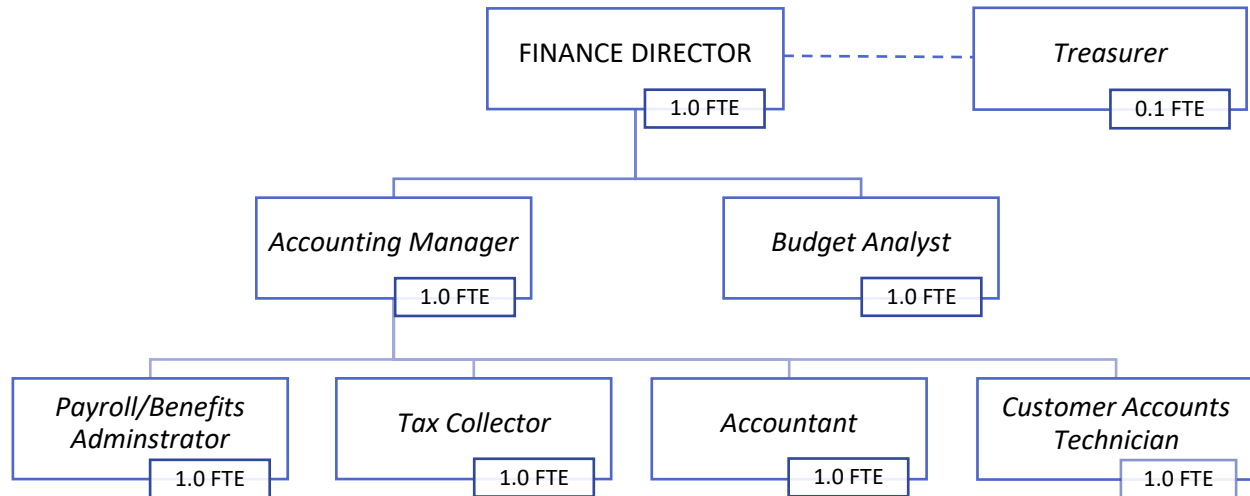
- Maintain customer satisfaction of internal users of Finance department services, assessed by percentage of vendors paid timely.
- Increase Crook County’s revenue through investment earnings by:
 - Earning a return aligned with a set benchmark over long investment horizons and the County Investment Policy
 - Create consistent interest earnings over market and business cycles by performing better than the Local Government Investment Pool (LGIP) rate over those periods
 - Manage liquidity portfolio to meet fluctuating and uncertain cash flow needs

PERSONNEL

POSITION	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Finance Director	1.00	1.00	1.00	1.00		
Treasurer	0.10	0.10	0.10	0.10		
Accounting Manager	1.00	1.00	-	1.00		
Budget Analyst	0.40	1.00	1.00	1.00		
Payroll/Benefits Administrator *	-	0.50	1.00	1.00		
Payroll Accountant *	1.00	-	-	-		
Senior Accountant	0.60	-	1.00	-		
Tax Collector	-	-	1.00	1.00		
Accountant	-	-	1.00	1.00		
Accounting Technician	2.00	2.00	-	-		
Customer Accounts Technician	1.00	1.00	1.00	1.00		
Extra Help	0.30	-	-	-		
Total	7.40	6.60	7.10	7.10		

* Position restructured to include Benefits Administrator

ORGANIZATIONAL CHART



BUDGET (AMOUNTS IN THOUSANDS)

	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Appropriation							
Personnel	\$ 672	\$ 729	\$ 880	\$ 797	\$ 968		
Materials & Services	376	439	566	672	744		
Capital Outlay	-	45	300	85	50		
Finance	\$ 1,048	\$ 1,213	\$ 1,746	\$ 1,554	\$ 1,762		

Slight differences due to rounding

General Fund | Human Resources

MISSION

Cultivating careers, strengthening community.

Human Resources fosters workforce excellence through tailored HR support.

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 possesses 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 protocols.

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.

REVENUE

Human Resources recovers most of its costs from all user departments through cost recovery fees. The present allocation method is based on the number of FTEs in the user departments. As part of the investment in IT infrastructure, \$180,000 American Rescue Plan Act (ARPA) dollars will fund the implementation of a new human resources information system (HRIS).

APPROPRIATIONS

The budget for personnel is \$400,000. The materials and services budget of \$281,000 includes recruitment, training, background checks, and a contracted project manager for the HRIS implementation. The capital outlay budget of \$120,000 will be used on the new HRIS, which will be a SAAS (software as a service) solution.

DEPARTMENT WORK PLAN

The Human Resources department enters fiscal year 2025 with a defined work plan created through a consultant led effort in fiscal year 2024 known as the HR Roadmap. Provided below, is each item of our work plan with current/future action steps to fulfill our commitments.

- **Implement the HR Strategic Roadmap:** The Roadmap was adopted by the Board of Commissioners April 17, 2024. The roadmap lays out strategic elements by quarter.
- **Acquire and implement an HRIS solution:** The County's HR processes and procedures are varied, lacking consistency and much is not automated. A key strategy to standardizing and establishing consistency is the acquisition and implementation of an Human Resource Information System (HRIS).
- **Update all Job Descriptions:** Department directors will be requested to provide 10-12 essential functions for each position in their department. HR will update all job descriptions using a template consistent with Equal Employment Opportunity (EEO) policy to ensure standardization.

- **Continue implementation of the exit interview process:** Initiated an internal process mid-fiscal year 2024. Will continue to iterate the process with the implementation of the HRIS.
- **Compensation committee:** Initiated committee oversight in fiscal year 2023, modified terms of members to allow 3-year staggered terms.
- **Compensations Study Implementation:** The County completed an independent compensation study in late fiscal year 2024. The study updated the alignment of all positions in the County. Implementation was initiated in May 2024, with continuing steps into fiscal year 2025 and fiscal year 2026.
- **Society for Human Resource Management (SHRM) Certification for all HR staff:** Current staff members are scheduled to take the certification exam in May 2024.

PERFORMANCE MEASURES

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

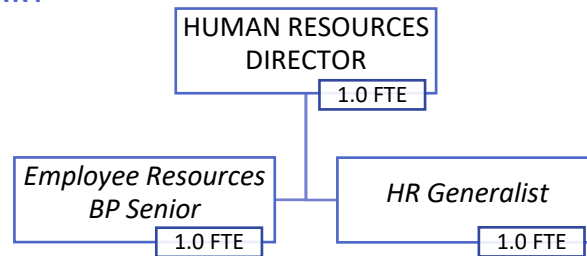
- Length of time to fill various positions
- Employee retention/turnover rate
- Cost of HR services per employee
- Increased EEO compliance training County-wide
- Increased leave compliance training for FMLA, OFLA, and OPL

PERSONNEL

POSITION	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Human Resources Director	1.00	1.00	1.00	1.00		
Benefits Administrator *	1.00	-	-	-		
Payroll/Benefits Administrator *	-	0.50	-	-		
HR Employee Resources Business Partner Senior	1.00	1.00	-	0.80		
HR Generalist	1.00	1.00	2.00	1.00		
Temporary Help	-	-	-	0.20		
Total	4.00	3.50	3.00	3.00		

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

ORGANIZATIONAL CHART



BUDGET (AMOUNTS IN THOUSANDS)

	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Appropriation							
Personnel	\$ 248	\$ 283	\$ 357	\$ 313	\$ 400		
Materials & Services	185	230	231	361	281		
Capital Outlay	-	-	150	30	120		
Human Resources	\$ 433	\$ 513	\$ 738	\$ 704	\$ 801		

Slight differences due to rounding

General Fund | Information Technology (IT)

MISSION

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

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

SUMMARY

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

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

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

REVENUE

IT recovers the majority of its costs through internal service charges to user departments. Fees for IT services are calculated per computer device and per phone. Fees for GIS services are based on user demand for services. The IT Strategic Road Map developed in fiscal year 2023 is providing guidance for the use of \$1.5 million of ARPA funding committed to IT upgrades. The remaining \$153,000 of these resources will offset capital outlay and partial personnel expenses for network upgrades in fiscal year 2025. Another

\$212,000 of these ARPA resources are being used in Finance and HR for modernizing the County's enterprise resource planning (ERP) system and human resources information system (HRIS).

APPROPRIATIONS

The total IT budget for fiscal year 2025 is \$2,245,000. Increases are due to cost-of-living adjustments and step increases for personnel, as well as costs associated with implementation of the strategic and rising costs across the board for annual software renewals, replacement costs for computers and other related equipment.

DEPARTMENT WORK PLAN

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

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

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

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

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

The IT office currently has cyber security training for all users, and this will continue. Department users will also be trained to modify their own department webpages on the County website.

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

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

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

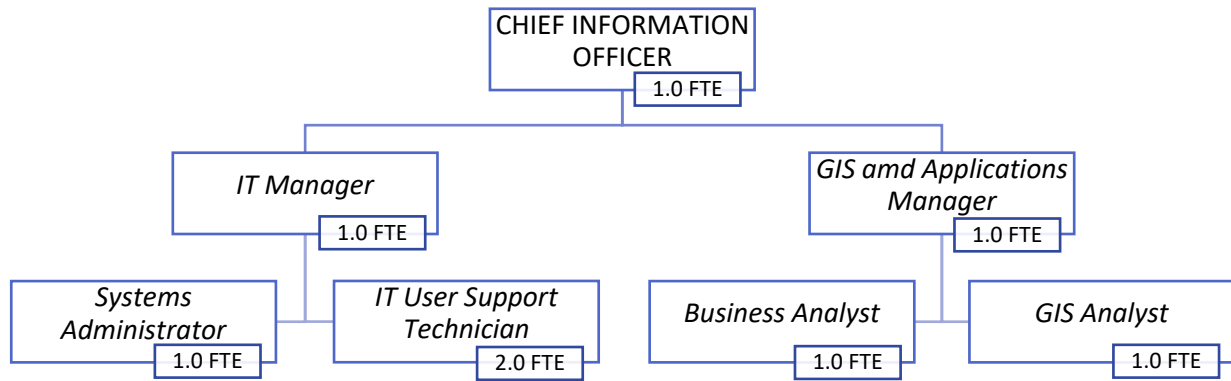
PERFORMANCE MEASURES

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

PERSONNEL

POSITION	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Chief Information Officer	-	-	1.00	1.00		
IT Director	1.00	1.00	0.25	-		
IT Manager			0.75	1.00		
Applications Manager			1.00	1.00		
GIS Manager	1.00	1.00	-	-		
Business Analyst			1.00	1.00		
Systems Administrator	1.00	1.00	1.00	1.00		
GIS Analyst	1.00	1.00	1.00	1.00		
IT User Support Technician	2.00	2.00	2.00	2.00		
Total	6.00	6.00	8.00	8.00		

ORGANIZATIONAL CHART



BUDGET (AMOUNTS IN THOUSANDS)

	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Appropriation							
Personnel	\$ 442	\$ 446	\$ 925	\$ 570	\$ 968		
Materials & Services	578	864	974	952	1,145		
Capital Outlay	-	32	332	232	132		
IT/GIS	\$ 1,020	\$ 1,343	\$ 2,231	\$ 1,754	\$ 2,245		

Slight differences due to rounding

General Fund | Juvenile Department

MISSION

“Encouraging positive choices, building better futures.”

SUMMARY

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

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

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

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

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

REVENUE

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

APPROPRIATIONS

Approximately two-thirds of the fiscal year 2025 budget is allocated to personnel. Materials and services budget is primarily for detention, medical for youth, and staff training.

DEPARTMENT WORK PLAN

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

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

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

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

Juvenile staff meets families in their homes and in the community. We frequently transport youth and families to assist them in making court-ordered appointments. We do home visits in remote areas and transport youth to and from detention facilities as far away as The Dalles, sometimes in the middle of the night.

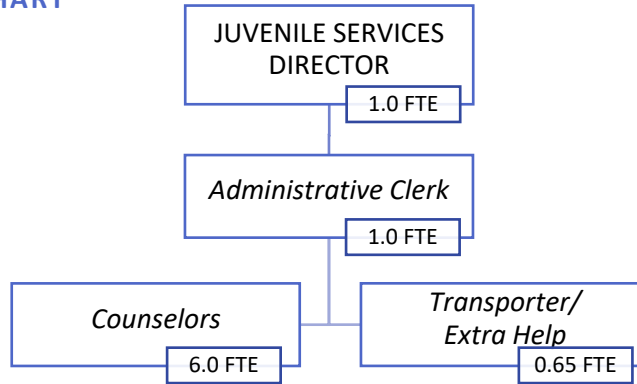
PERFORMANCE MEASURES

- Improvement in recidivism rates
- Number of community service hours
- Increase diversion opportunities and number of diversion cases

PERSONNEL

POSITION	2022	2023	2024	2025	2025	2025
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED
Juvenile Services Director	1.00	1.25	1.00	1.00		
Juvenile Counselors	6.30	5.50	5.50	6.00		
Administrative Clerk	1.00	1.00	1.00	1.00		
Juvenile Transporter	0.60	0.60	0.60	0.60		
Temporary Help	0.35	0.35	0.04	0.05		
Total	9.25	8.70	8.14	8.65		

ORGANIZATIONAL CHART



BUDGET (AMOUNTS IN THOUSANDS)

	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Appropriation							
Personnel	\$ 687	\$ 709	\$ 768	\$ 716	\$ 903		
Materials & Services	225	305	337	332	406		
Capital Outlay	-	21	53	53	-		
Juvenile	\$ 912	\$ 1,035	\$ 1,158	\$ 1,101	\$ 1,309		

Slight differences due to rounding

General Fund | Legal Counsel

SUMMARY

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

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

REVENUE

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

APPROPRIATIONS

Of the \$620,000 budget for fiscal year 2025, the majority is allocated to personnel. The materials and services budget is for the legal research database, copier lease, continuing education requirements, and general office supplies.

DEPARTMENT WORKPLAN

- Develop and present training as requested
- Collaborate with Board, County Manager, and directors to find solutions to offload and or update processes and practices of other non-legal functions
 - Property management
 - Purchasing
 - Public information requests
- Transition to exclusively provide legal services and related training

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

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

The County decided to convert its form of government from a County Court to a Board of Commissioners. In the next several months, a number of operative documents, orders, County Code provisions, and forms should be updated to reflect the new nomenclature. This will assist the general public and County personnel and reduce possible confusion over roles and activities.

PERFORMANCE MEASURES

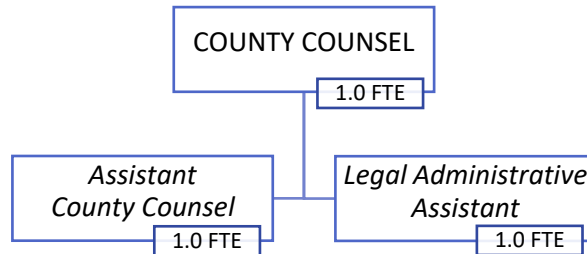
- Transfer 100% of new files into both Clio and Z-drive, and update them within 7 days of new document generation.
- Open a file for 100% of new projects within one working day of receiving the request.
- Acknowledge receipt of 100% public records requests within 5 working days; provide estimates or seek clarification within fourteen working days; close files within five working days of completion.
- Digitize 25 archived boxes within one calendar year.

PERSONNEL

POSITION	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
County Counsel	1.00	1.00	1.00	1.00		
Assistant County Counsel	1.00	1.00	1.00	1.00		
Paralegal/Office Manager	1.00	1.00	1.00	-		
Legal Administrative Assistant	-	-	-	1.00		
Total	3.00	3.00	3.00	3.00		

ORGANIZATIONAL CHART

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



BUDGET (AMOUNTS IN THOUSANDS)

Appropriation	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Personnel	\$ 392	\$ 418	\$ 452	\$ 408	\$ 477		
Materials & Services	74	104	119	120	143		
Legal Counsel	\$ 466	\$ 522	\$ 571	\$ 528	\$ 620		

Slight differences due to rounding

General Fund | Natural Resources



SUMMARY

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

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

PERSONNEL

POSITION	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Natural Resources Manager	0.50	0.50	0.50	0.55		

BUDGET (AMOUNTS IN THOUSANDS)

Appropriation	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Personnel	\$ 49	\$ 51	\$ 49	\$ 54	\$ 57		
Materials & Services	8	10	12	12	13		
Natural Resources	\$ 56	\$ 60	\$ 61	\$ 66	\$ 70		

Slight differences due to rounding

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

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

DEPARTMENT WORKPLAN

- Prepare a strategic plan

PERFORMANCE MEASURES

- Timely response to natural resource issues

General Fund | Non-Departmental

SUMMARY

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

APPROPRIATIONS

Personnel budget of \$115,000 covers the personnel expense of the Watershed Council Coordinator. By contractual arrangement, the Watershed Council reimburses Crook County for direct salary expenses and the County covers the associated fringe benefit payroll expenses.

Materials and services of \$303,000 includes \$100,000 discretionary funds for the Board of

Commissioners to use for community support, as well as committed funds for outside agencies such as the Soil & Water Conservation District (\$25,000), City of Prineville for plaza maintenance (\$10,000), USDA – Animal Control (\$54,000), mediation (\$25,000), Watershed Council (\$47,000), and Humane Society of Ochocos (\$42,000).

CHANGES FROM PREVIOUS YEAR

The discretionary budget of \$100,000 for community support is new this year in alignment with priorities established by the Board of Commissioners during goal setting for fiscal year 2025.

PERSONNEL

POSITION	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Watershed Council Coordinator	1.00	1.00	1.00	1.00		

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

BUDGET (AMOUNTS IN THOUSANDS)

	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Appropriation							
Personnel	\$ -	\$ -	\$ 112	\$ 111	\$ 115		
Materials & Services	337	241	197	462	303		
Non Departmental	\$ 337	\$ 241	\$ 309	\$ 573	\$ 418		

Slight differences due to rounding

AMERICAN RESCUE PLAN ACT (ARPA)

A schedule of ARPA revenue and planned spending is provided below.

ARPA funds will be completely spent by the end of fiscal year 2025. Technology upgrades as called for in the Technology Strategic Road Map to networks, new enterprise resource planning (ERP) software, and human resources information system (HRIS) will be finalized with

the remaining \$365,000. Operating costs associated with maintaining the Justice Center will be covered by \$600,000 ARPA funds in fiscal year 2025. The remaining \$130,000 will support compensation in tax-supported funds.

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

ARPA Funding

(Amounts in thousands)

	FY 2022	FY 2023	FY 2024	FY 2025	Total
Beginning Balance	\$ -	\$1,539	\$2,675	\$1,095	\$ -
Federal revenue	2,370	2,370			4,740
State revenue		1,500			1,500
Total Resource	\$2,370	\$5,409	\$2,675	\$1,095	\$6,240
Spending					
Sheriff – compensation, vehicles	\$ 383	\$872	\$245		\$1,500
Facilities	138	362			500
Information Technology		300	835	365	1,500
Justice Center management			250	600	850
Fairgrounds		300			300
Museum	25				25
Compensation – tax funds	285	200	250	130	865
City – joint road project		500			500
Irrigation District		200			200
Total	\$ 831	\$2,734	\$1,580	\$1,095	\$6,240
Ending Balance	\$1,539	\$2,675	\$1,095	\$ -	

Slight differences due to rounding

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Governmental Funds: Special Revenue

Road Fund..... 91
Sheriff's Office Fund..... 97
Community Development Fund..... 105
Health and Human Services Fund..... 109
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Veterans Services Fund..... 121
Clerk Special Revenue Fund 125
Community College Education Center Fund 127
Crook County School Fund 129
Risk Management Fund..... 131
Special Transportation Fund 133
Surveyor Fund 135
Taylor Grazing Fund 137
Title III Fund 139
Tourism Fund..... 141
Video Lottery Fund..... 143

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Road Fund



MISSION

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

SUMMARY

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

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

Pavement management is a combination of management software and boots on the ground. We use a “best first” system of management because if we keep our good roads in good repair it costs much less to keep them good. Our bad roads will be bad and will cost essentially the same to repair. Keeping a good road in repair cost approximately \$1 to \$5 a square foot to maintain. A road in bad shape costs about \$20 a square foot to repair. The pavement management system grades roads on a 0-100 scale with a goal of keeping roads at 70 or above. This year the Pavement Condition Index (PCI) is at 81 overall which is in the 90th percentile for the State.

RESOURCES

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

APPROPRIATIONS

The fiscal year 2025 budget includes \$2.2 million for personnel, \$3.1 million for materials and services, and \$386,000 for capital outlay to replace vehicles and equipment. The appropriation of \$60,000 for a transfer to the Community Development Fund is for a feasibility study of the Juniper Canyon ingress/egress and completion of the TSP.

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

Road Maintenance. The largest expenditure is the maintenance of our roads. The fiscal year 2025 budget plans for \$1.5 million for paving and patching, chip seals, and base rock crushing to patch and overlay County-maintained roads.

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

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

DEPARTMENT WORK PLAN

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

- Identify and/or update annual costs to maintain County road system at or above target Pavement Condition Index (PCI)
- Cost evaluation full life costing overlay to chip seal to complete reconstruction (in partnership with Finance)
- Updated Transportation System Plan started in 2024 (Community Development lead)
- Transportation System Development Charge (SDC) study 2025
- Possible Transportation Utility Fee, Registration Fee or other revenue supplements

PLANNED PROJECTS

For fiscal year 2025, the Road Department plans improvements to the following roads:

- George Millican Road – Chipseal
- Willard Road/Reservoir Road - Chipseal

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

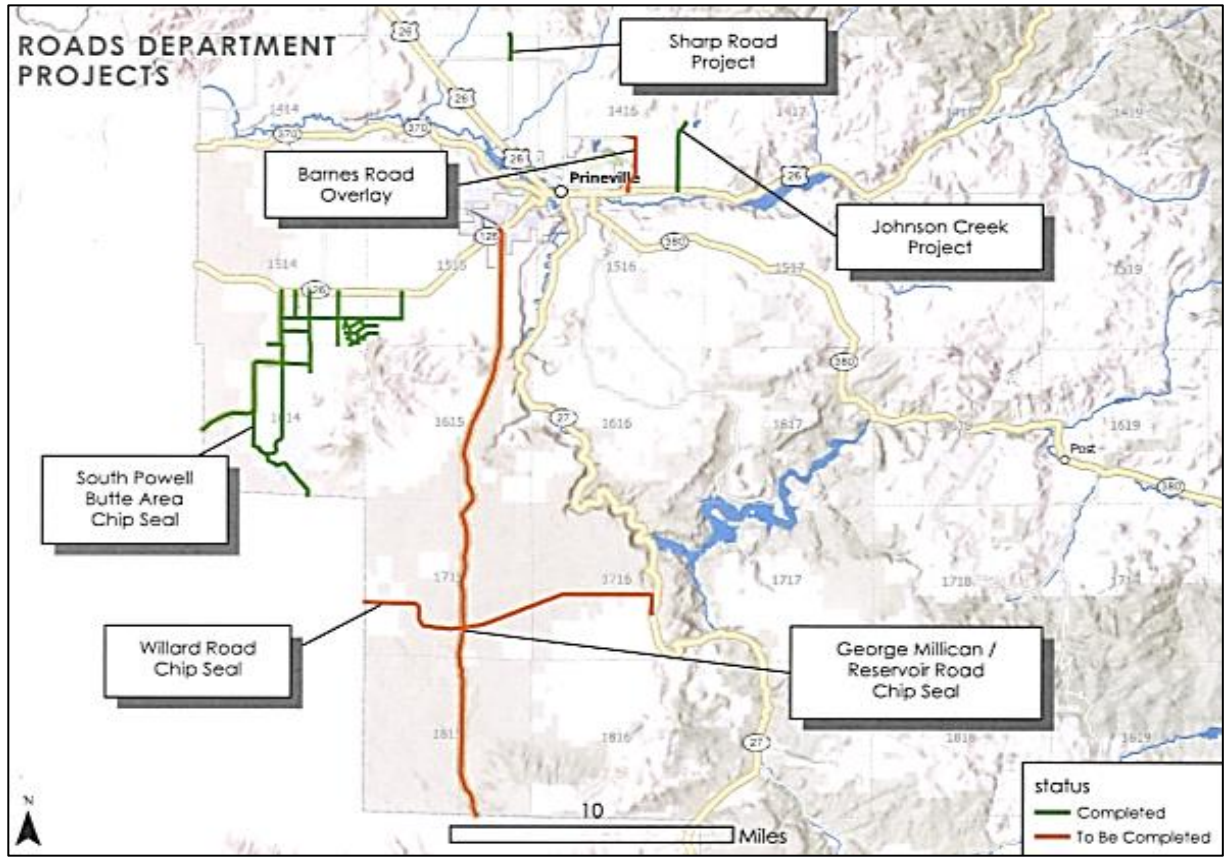
- Sharp Road
- Johnson Creek Road
- Powell Butte Highway, estimated 8 miles overlay

EQUIPMENT REPLACEMENT

- Re-life Motor Grader \$260,000

PERFORMANCE MEASURES

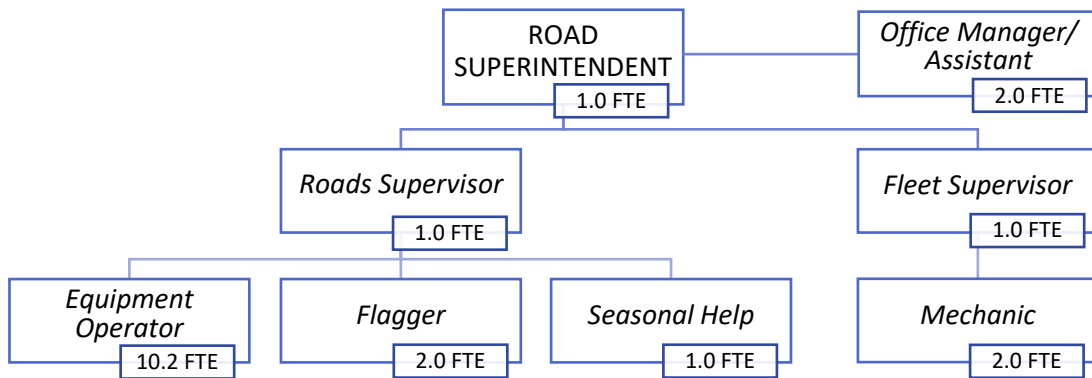
- Maintain all County roads at an average pavement condition index of 70 or above
- Timely snow removal



PERSONNEL

POSITION	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Road Superintendent	1.00	1.00	1.00	1.00		
Roads Supervisor	1.00	1.00	1.00	1.00		
Fleet Supervisor				1.00		
Shop Supervisor	1.00	1.00	1.00	-		
Mechanic	2.00	2.00	2.00	2.00		
Driver/Equipment Operator	10.00	10.00	10.00	10.20		
Flagger	2.00	2.00	2.00	2.00		
Office Manager / Office Assistant	1.80	2.00	2.00	2.00		
Temporary/Seasonal Help	1.00	1.00	1.00	1.00		
Total	19.80	20.00	20.00	20.20		

ORGANIZATIONAL CHART

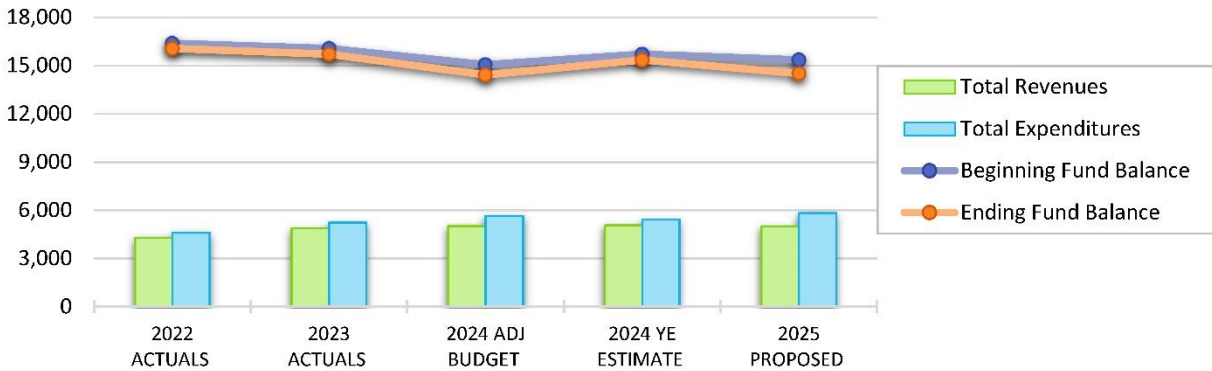


BUDGET (AMOUNTS IN THOUSANDS)

	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Resources							
Beginning Fund Balance	\$ 16,379	\$ 16,063	\$ 15,050	\$ 15,708	\$ 15,341		
Revenue							
Intergovernmental	3,963	4,416	4,459	4,500	4,444		
Licenses, Permits & Fees	31	20	21	21	21		
Miscellaneous	296	433	536	540	529		
Total Revenue	4,290	4,870	5,016	5,061	4,994		
Total Resources	\$ 20,669	\$ 20,933	\$ 20,066	\$ 20,769	\$ 20,335		
Requirements							
Appropriation							
Personnel	\$ 1,830	\$ 1,906	\$ 2,066	\$ 2,043	\$ 2,245		
Materials & Services	2,519	2,190	3,132	3,060	3,134		
Capital Outlay	257	1,130	305	175	386		
Transfers	-	-	150	150	60		
Contingency	-	-	1,000	-	1,000		
Total Appropriation	4,606	5,225	6,653	5,428	6,825		
Other Requirements							
Reserved for Future Expenditure	-	-	13,413	-	13,510		
Total Requirements	\$ 4,606	\$ 5,225	\$ 20,066	\$ 5,428	\$ 20,335		

Slight differences due to rounding

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



FIVE-YEAR FORECAST

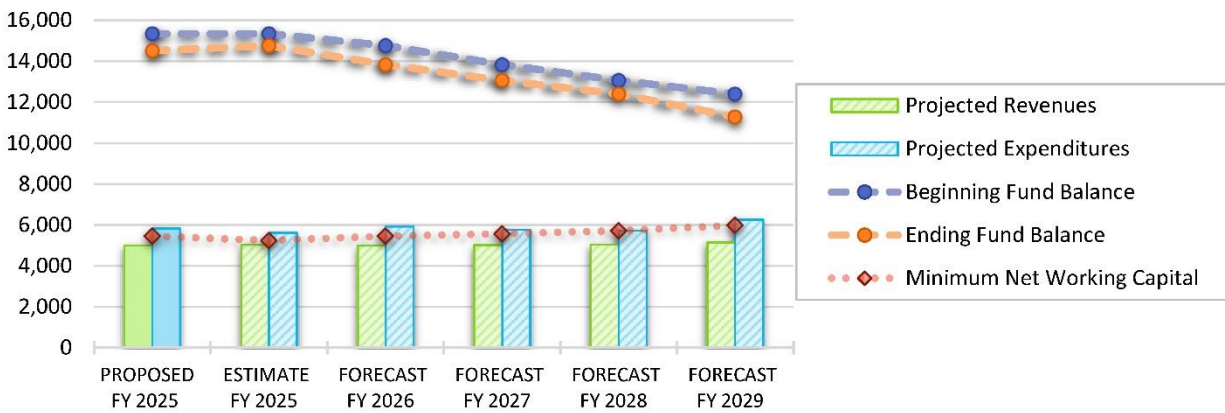
See pages 184 and 186 for the table showing forecast numbers, as well as information on the process and assumptions used to calculate projections.

Although this fund is well within fiscal policy regarding the minimum net working capital requirement, maintaining operations at historical status quo continues to spend down fund balance. Historical reduction for the past 10

years has averaged \$500,000 per year, and the forecast demonstrates an accelerating reduction in fund balance of \$908,000 per year.

Department leadership is working on a plan to restructure operations in a more sustainable way, including seeking additional revenue and reviewing timing intervals for both road maintenance and equipment replacement.

ROAD FUND
Projected Revenues and Expenditures | 2025-2029
Amounts in thousands



Sheriff's Office Fund



MISSION

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

SUMMARY

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

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

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

Marine Patrol, Emergency Management, Search and Rescue services, and citizen education services through our Sheriff's Citizens' Academy.

Crook County Sheriff's Office is responsible for all of the almost 3,000 square miles inside the County's borders. This includes 472 miles of county roads and approximately 275 miles of State Highway. Crook County has a population of approximately 26,483 with a 0.72% growth rate in the last year. Crook County has seen a growth rate of 27.17% since 2010 (2021 United States Census data).

RESOURCES

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

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

A one-time revenue from the Federal Government of \$6.0 million, \$3.0 million received in fiscal year 2023 and another \$3.0 million in fiscal year 2024, is allocated over four fiscal years. The Sheriff's Office is allocated 57.7% of these funds.

Total current year revenue for the Sheriff's operations is \$12.577 million, a decrease of approximately \$850,000 over fiscal year 2024 budget due to receiving one-time ARPA dollars in the prior year and a decrease in funding for community corrections. Incremental changes may be necessary in subsequent fiscal years.

APPROPRIATIONS

Total appropriation for the Sheriff's Office Fund is \$16.992 million for fiscal year 2025.

Sheriff's Office

This division performs all administrative functions of the Office of Sheriff as well as our law enforcement and civil operations. Appropriation of \$6.718 million includes 30.15 FTE personnel requiring \$4.503 million (67%), materials and services of \$2.065 million (31%), and capital outlay of \$150,000 (2%) to finish the upfit of new vehicles purchased in the prior year.

Jail

The Jail Division of the Sheriff's Office covers the operation of our jail. Appropriation of \$5.768 million includes 31.85 FTE personnel requiring \$4.242 million (74%), materials and services of \$1.501 million (26%), and capital outlay of \$25,000.

Parole & Probation

Appropriation of \$2.313 million includes 9.0 FTE personnel requiring \$1.224 million (53%), materials and services of \$1.079 million (47%), and capital outlay of \$10,000.

Emergency & Special Services

Appropriation of \$477,000 includes 3.25 FTE personnel requiring \$277,000 (58%), materials and services of \$168,000 (35%), and capital outlay of \$32,000 (7%).

The balance of \$1.716 million is appropriated in contingency.



CHANGES FROM PREVIOUS YEAR

Staffing

Because the Patrol Division has been unable to cover shifts 24 hours per day every day, 3 patrol deputy positions were added in fiscal year 2024 and are in the process of being filled. Due to the added administrative burden of managing a larger staff across multiple buildings, 1 office manager position was added in fiscal year 2024, but has not been filled yet.

The Jail Division restructured staffing during fiscal year 2023 to better fill shifts with a goal of eliminating the need for mandatory overtime of corrections deputies. An additional corrections deputy was added, and all control tech positions were converted to certified corrections deputies. These positions are in the process of being filled. A warrants tech was also added in fiscal year 2024 but will not be filled until the Justice Center is open. This full-time position will be shared with Parole & Probation.

The Parole & Probation Division restructured the workcrew coordinator and workcrew tech positions into an office coordinator and mental health tech to better meet department and community needs. The vacant community corrections deputy position is anticipated to be filled in spring/summer of 2024 when the Justice Center is scheduled to open, budget has been adjusted accordingly. The warrants tech will start when the Justice Center opens. This full-time

position will be shared with the Jail.

The Emergency Services and Patrol departments received approval for the buildout of a Mobile Incident Command Post utilizing Title III dollars to retrofit a mobile learning center motorhome that was donated to them by the OSU Extension. Work on that project began in fiscal year 2024 with completion and launch in fiscal year 2025.



Vehicles

The Sheriff's Office purchased 13 new vehicles in fiscal year 2023 between the Patrol and Parole & Probation Divisions, and received 5 donated vehicles from the City of Bend. Most of these vehicles have been upfit with several to be completed by the end of fiscal year 2024. These vehicles are replacing patrol vehicles that passed patrol service life (many over 100,000 miles).

The vehicle replacement plan is to continue to purchase two patrol vehicles per year to keep the fleet current. We anticipate purchasing two vehicles in fiscal year 2025.

DEPARTMENT WORK PLAN

- Finalize and phase in strategic plan
 - Jail
 - Patrol
- Plan and execute move to Justice Center
- Justice Center security staffing

- Continue analysis and implementation of recruiting and retention opportunities
- Training and time to the street
- Determine funding gap to fulfill strategic plan
 - Staffing
 - Fleet replacement funding plan
- Determine alternatives to address funding gap

The Office of the Sheriff along with the Patrol Division, Evidence, and Property will move into the new Justice Center during Spring/ Summer 2024. Security for the Justice Center will remain at the current level (1 deputy) for the current Courthouse until funding allows additional security staffing hires.

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

The ability to attract and retain quality staff continues to be a challenge. The Sheriff's Office is in a market where other agencies pay higher salaries and have better benefits than Crook County and staff leave for better opportunities for their families elsewhere. It can take up to 18 months for a recruit deputy to be working on their own due to training requirements. It is predicted to be even longer due to the backlog at the Oregon Police Academy.

The Sheriff's Office is investigating alternative funding sources in order to meet the law enforcement demand of our citizens. One potential option in discussion is a 5-year Law Enforcement levy in the 2026 budget year.

PERFORMANCE MEASURES

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

CALLS FOR SERVICE (CFS)		CASES TAKEN
2023	13,677	1,487
2022	13,264	1,368
2021	14,255	1,414 (COVID)
2020	15,338	1,574 (COVID)
2019	14,609	1,682
2018	11,893	1,535
2017	12,572	1,663
2016	11,339	1,608
2015	8,082	1,469
2014	7,669	1,376

SHERIFF'S OFFICE CASE LOADS				
Year	# Calls	Resulting Cases	# of Deputies	Case per Deputy*
2020	15,338	1,574	16	98
2021	14,255	1,414	12	118
2022	13,264	1,368	14	98
2023	13,677	1,487	13	114

*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 2023

Highest month # of incarcerated people	46 (November)
Lowest month # of incarcerated people	31 (August)
Average daily population for year	40 (Increase from 35)
Cost per Day per Inmate	\$120 (increase from \$80)
New crimes/ Pre-trial AICs	1037 (increase from 782)
Sentenced Inmates	126
Community Corrections Sanctions	70 (decrease in funding)
Lodge for other jurisdictions	82
In-custody medical costs	\$33,829



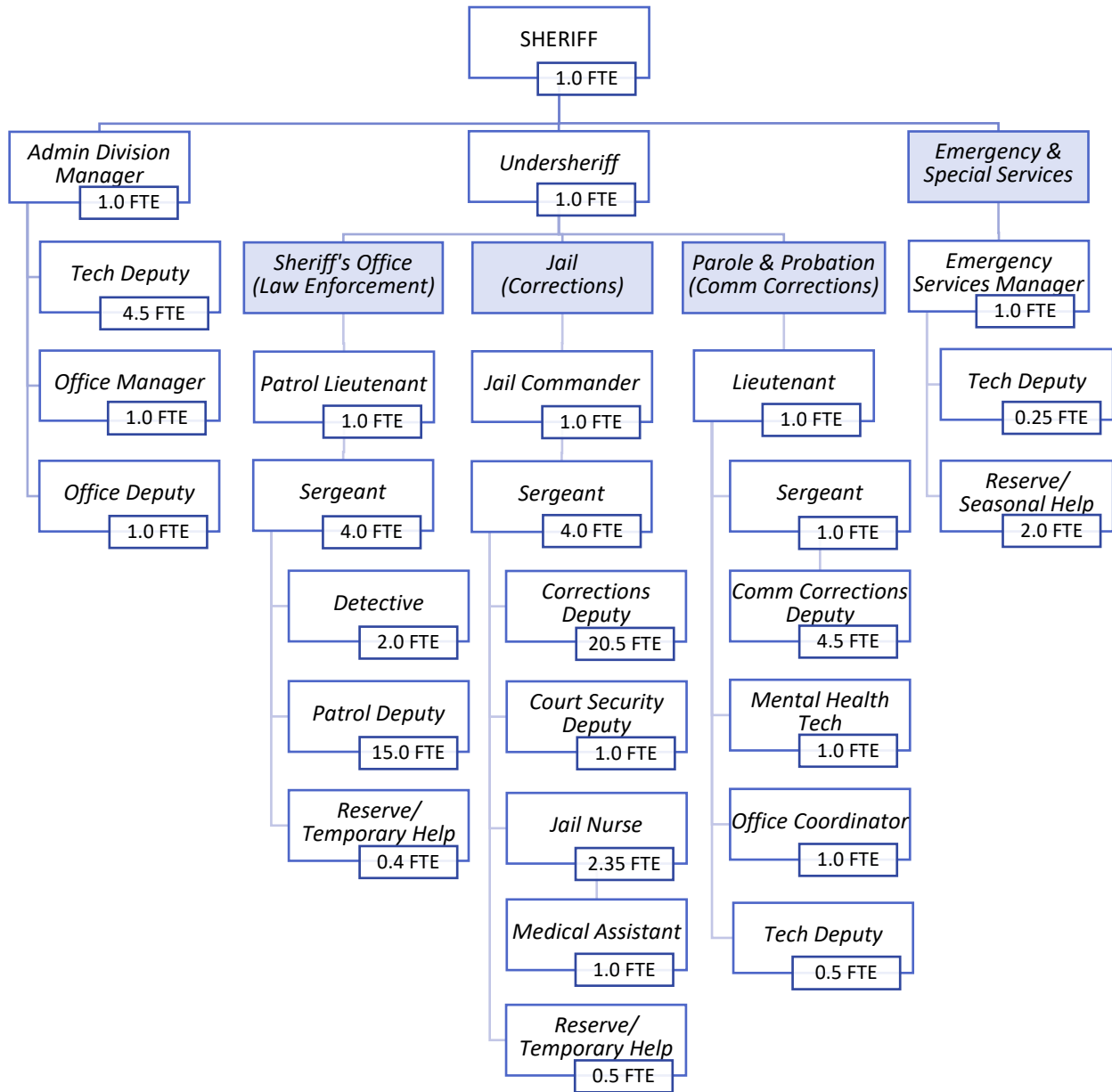
PERSONNEL

Our staffing includes the following:

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

POSITION	2022	2023	2024	2025	2025	2025
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED
Sheriff	1.00	1.00	1.00	1.00		
Undersheriff	1.00	1.00	1.00	1.00		
Lieutenant/Commander	3.00	4.00	3.00	3.00		
Administrative Division Manager	1.00	1.00	1.00	1.00		
Emergency Services Manager	-	-	1.00	1.00		
Sergeant	8.00	7.00	7.00	9.00		
Corporal	2.00	2.00	2.00	-		
Detective	2.00	2.00	2.00	2.00		
Deputy	29.00	30.00	38.75	41.00		
Office Manager	-	-	1.00	1.00		
Jail Nurse	2.00	2.50	2.35	2.35		
Mental Health Technician	-	-	1.00	1.00		
Office Coordinator	-	-	1.00	1.00		
Workcrew Coordinator	1.00	1.00	-	-		
Jail Medical Assistant	1.00	1.00	1.00	1.00		
Community Service Officer	1.00	1.00	1.00	-		
Technician Deputy	7.00	8.00	4.25	5.00		
Workcrew Technician	-	1.00	-	-		
Office Deputy	3.50	3.00	1.00	1.00		
Reserve/Temporary Help	2.50	3.40	3.00	2.90		
JRI Deputy District Attorney	-	-	-	-		
Total	65.00	68.90	72.35	74.25		

ORGANIZATIONAL CHART



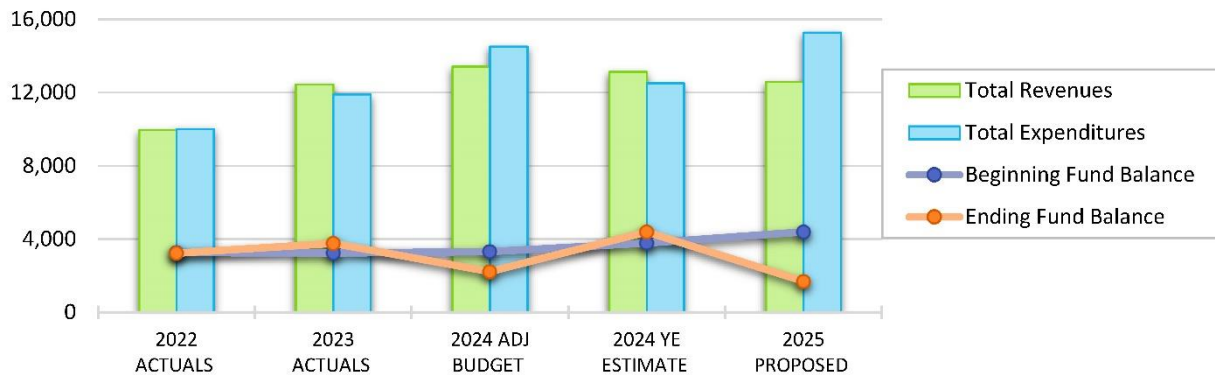
BUDGET (AMOUNTS IN THOUSANDS)

	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Resources							
Beginning Fund Balance	\$ 3,269	\$ 3,238	\$ 3,314	\$ 3,774	\$ 4,394		
Revenue							
Taxes	6,496	8,422	7,995	7,939	8,178		
Intergovernmental	2,407	3,128	4,485	4,009	3,643		
Transfers and Interfund	773	580	529	678	500		
Licenses, Permits & Fees	164	125	97	98	97		
Charges for Services	-	8	8	9	7		
Miscellaneous	126	170	313	387	152		
Total Revenue	9,966	12,433	13,427	13,120	12,577		
Total Resources	\$ 13,235	\$ 15,671	\$ 16,741	\$ 16,894	\$ 16,971		
Requirements							
Appropriation							
Sheriff's Office	\$ 4,045	\$ 5,593	\$ 6,126	\$ 5,609	\$ 6,717		
Jail	3,875	4,149	5,751	4,759	5,768		
Emerg & Special Services	383	343	461	330	477		
Parole & Probation	1,521	1,813	2,171	1,802	2,313		
Transfers	183	-	-	-	-		
Contingency	-	-	2,232	-	1,696		
Total Appropriation	10,006	11,899	16,741	12,500	16,971		
Total Requirements	\$ 10,006	\$ 11,899	\$ 16,741	\$ 12,500	\$ 16,971		

Slight differences due to rounding

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

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



FIVE-YEAR FORECAST

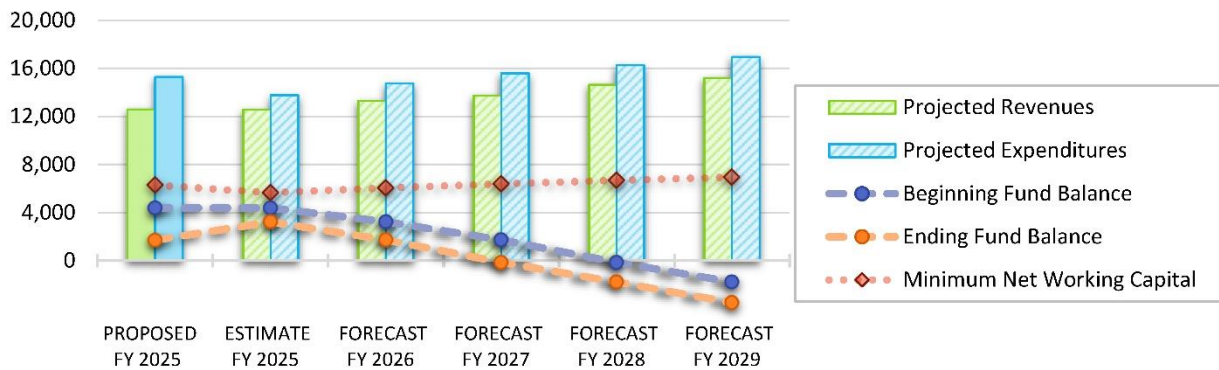
See pages 184 and 187 for the table showing forecast numbers, as well as information on the process and assumptions used to calculate projections.

Due to historical trends comparing budgeted to actual spending for several years, the fiscal year 2025 estimate column assumes that 90% of the operating budget will be spent (rather than 96% like the other fund forecasts). Forecasted expenditures for fiscal years 2026 through 2029 include net increases in personnel of 3.0 FTE

with corresponding increases in other operational categories to align with the Sheriff's Office strategic plan.

County leadership is seeking alternatives to fund the Sheriff's requested staffing levels as additional revenues of about 12-19% will be required to sustainably fund the plan and bring the fund into compliance with fiscal policies for required minimum net working capital.

SHERIFF'S OFFICE FUND
Projected Revenues and Expenditures | 2025-2029
Amounts in thousands



Community Development Fund

MISSION

Community Development's mission, through the collaborative efforts of its building safety, land use, onsite (septic), and code compliance programs, is to enhance the quality of life for all residents by applying the required development standards to safeguard life, health, property, and public welfare, while encouraging innovation, sustainable communities, and the preservation of the unique character of Crook County.

SUMMARY

The Community Development Department's fiscal year 2025 budget remains a conservative effort to limit new or increased expenses, while trying to account for inflation and increased staffing costs. The Department needs to balance its need for providing critical services to the public while also conservatively planning for personnel changes to avoid budget constraints should there be a sustained recession or downturn in development.

The unprecedented growth in the early 2020s allowed the Department to develop its reserve fund and plan for an eventual downturn in development. The last year has seen a slowdown in development activity, but conservative budgeting in the past and going forward will help avoid overspending.

The Department adopted a five-year Strategic Plan first half of fiscal year 2024. This plan identifies the Department's strategic position and opportunities to improve services, while ensuring resources and assets are conserved.

RESOURCES

Revenue is generated almost exclusively from fees, including plan review, building permit fees, and planning fees. New in fiscal year 2024 was an advanced planning fee to help fund

strategic long-range planning efforts. The Department, with the support from the Board of Commissioners, needs to continue to identify additional revenue streams.

APPROPRIATIONS

Of the \$4.25 million budgeted for operations in fiscal year 2025, \$2.86 million (67%) is for personnel. Other significant expenses include contracted services (more on this in the work plan below), internal service fees, and vehicles. The balance of \$750,000 is appropriated in contingency with \$7.76 million reserved for future expenditure.

DEPARTMENT WORK PLAN

- Transportation System Plan update (TSP) (in progress, to be completed late 2024)
- Research technology enhancements
 - Digital plan review (implement FY 2025)
 - Alternative document management software for better public interface and use by staff in field
- Review and update fees using billing rates from Tail Study financial analysis
- Create plan for state-of-the-art community development facility
 - Leverage use of technology
 - Customer service
- Consider options for updating the Comprehensive Plan in fiscal year 2026 (to begin in FY2026)

The budget includes \$150,000 to complete the Transportation System Plan (TSP) which was started in fiscal year 2024. The updated TSP will include a system development charges (SDCs) methodology that will allow the Board of Commissioners, now or in the future, to implement such fees to address transportation impacts from development.

The Planning Division also has \$50,000 budgeted to contract a long-range planner in the second half of fiscal year 2025 to begin assessing the best steps forward to updating the County’s comprehensive plan. The Comprehensive Plan is the guiding document for how the community envisions the County growing. Since adoption in 1979, except for a few minor amendments, the Comprehensive Plan has not been reviewed to ensure it still reflects the communities’ vision. The money budgeted for fiscal year 2025 allows the Planning department to start to plan for what will be multi-year, multi-step effort.

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

PERSONNEL

The Department hired a new Operations Manager in July 2024. The Planning Department converted a Permit Tech position into an Associate Planner position and eliminated the

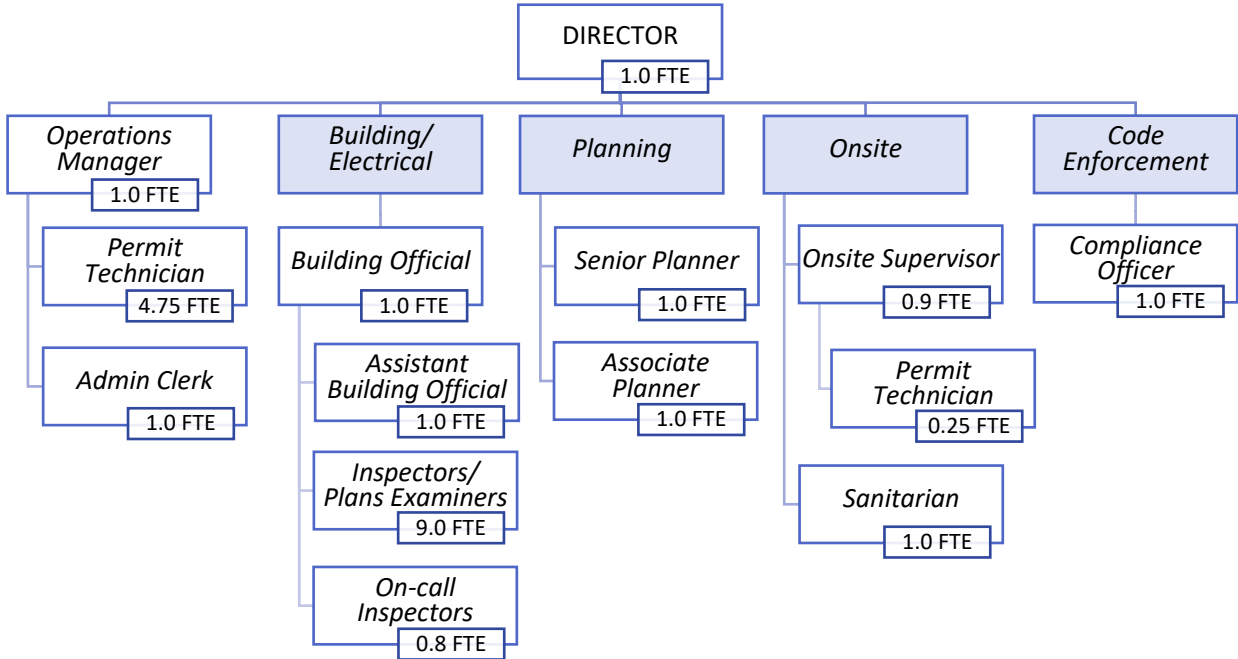
PERFORMANCE MEASURES

- Increase employee retention percentage
- Code Enforcement: Ensure cases are closed in a timely manner (e.g. 60% of cases closed within 90 days)
- Building: Perform 95% of inspections within 24 hours
- Planning: Issue all administrative decisions without notice within 14 business days
- Operations: Ensure permit technicians receive certification within 2 years of hire
- On-site (septic): Conduct public training to customers (contractors) every 6 months

Planning Manager position. In light of the decrease in permit activity, the Department proposes to eliminate unfilled positions to ensure appropriate staffing levels

POSITION	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Community Development Director	1.00	1.00	1.00	1.00		
Building Official	1.00	1.00	1.00	1.00		
Operations Manager	1.00	1.00	1.00	1.00		
Planning Manager	1.00	1.00	1.00			
Assistant Building Official	-	1.00	1.00	1.00		
Plans Examiner	1.00	2.00	2.00	2.00		
Onsite Supervisor	0.80	0.80	0.90	0.90		
Building/Electrical Inspector	8.25	10.10	13.05	7.80		
Onsite Inspector	0.25	0.25	-	-		
Senior Planner				1.00		
Planner	1.00	1.00	1.00			
Sanitarian	1.00	1.00	1.00	1.00		
Associate Planner				1.00		
Code Compliance Officer	1.00	1.00	1.00	1.00		
Permit Technician	5.55	5.00	6.00	5.00		
Planning Technician	2.55	1.00	1.00	-		
GIS Technician	-	1.00	-	-		
Administrative Clerk/Office Assistant	4.00	3.50	2.00	1.00		
Temporary Help	1.50	-	-	-		
Total	30.90	31.65	32.95	24.70		

ORGANIZATIONAL CHART

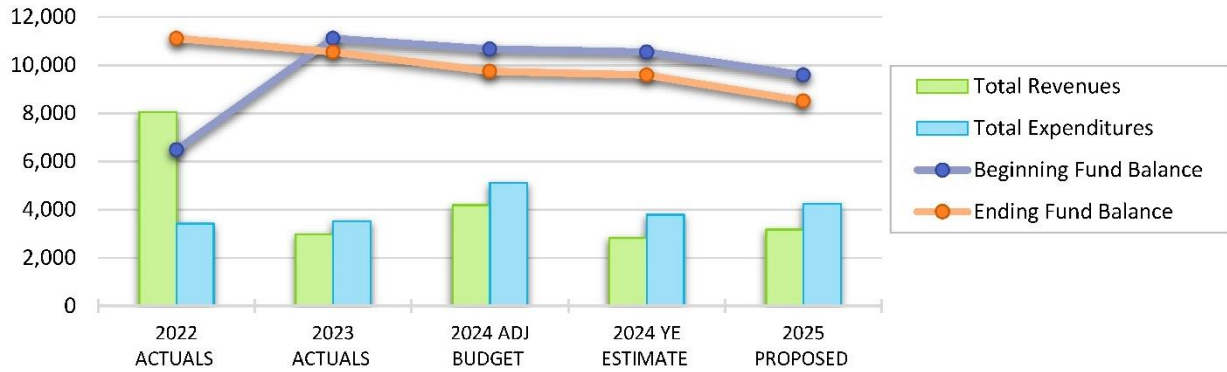


BUDGET (AMOUNTS IN THOUSANDS)

	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Resources							
Beginning Fund Balance	\$ 6,480	\$ 11,107	\$ 10,670	\$ 10,549	\$ 9,582		
Revenue							
Intergovernmental	-	-	-	1	185		
Transfers and Interfund	-	-	-	150	90		
Licenses, Permits & Fees	7,980	2,738	3,804	2,247	2,588		
Miscellaneous	66	235	384	419	313		
Total Revenue	8,046	2,973	4,188	2,817	3,176		
Total Resources	\$ 14,526	\$ 14,081	\$ 14,858	\$ 13,366	\$ 12,758		
Requirements							
Appropriation							
Building	\$ 2,014	\$ 2,042	\$ 3,138	\$ 2,378	\$ 2,508		
Code Enforcement	0	106	149	151	154		
Electrical	463	489	532	410	503		
On-Site	233	268	353	306	291		
Planning	709	628	938	539	790		
Contingency	-	-	750	-	750		
Total Appropriation	3,419	3,532	5,860	3,784	4,996		
Other Requirements							
Reserved for Future Expenditure	-	-	8,998	-	7,762		
Total Requirements	\$ 3,419	\$ 3,532	\$ 14,858	\$ 3,784	\$ 12,758		

Slight differences due to rounding

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



FIVE-YEAR FORECAST

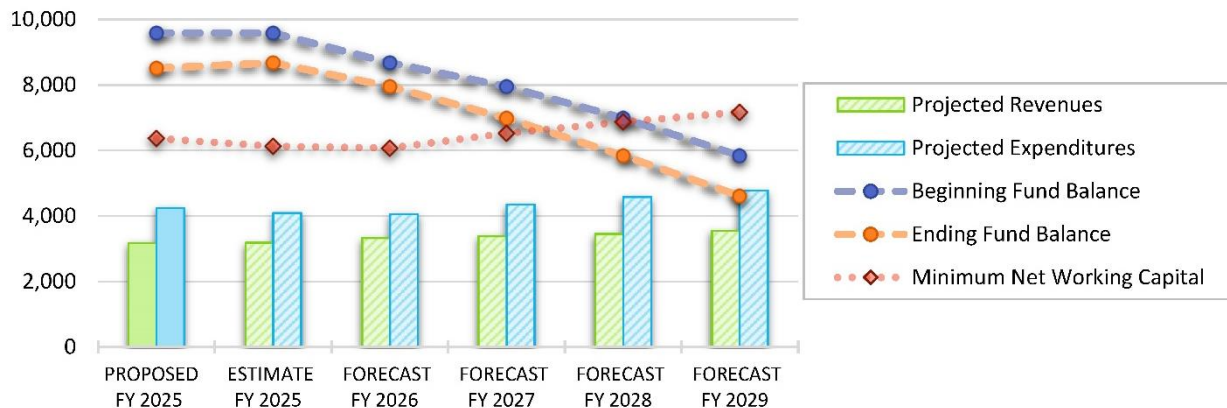
See pages 184 and 188 for the table showing forecast numbers, as well as information on the process and assumptions used to calculate projections.

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

This forecast depicts conservatively low revenue estimates considering the current

economic slowdown while projecting current operational levels of staffing through fiscal year 2029 to fulfill known multi-year obligations for inspections and plan reviews. Growth in revenue fueled by new demand for services is difficult to project but always a possibility. While there is some anticipated spenddown of fund balance in the near-term, department leadership will continue to closely monitor fund activity and make strategic adjustments as needed to maintain both sustainable operations and consistent service delivery.

COMMUNITY DEVELOPMENT FUND
Projected Revenues and Expenditures | 2025-2029
Amounts in thousands



Health and Human Services Fund

VISION

Health and safety for everyone in Crook County.

MISSION

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

SUMMARY

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

When working across program areas, CCHD maintains foundational capabilities:

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

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

Public Health Foundational Programs are:

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

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

RESOURCES

The Health and Human Services Fund has an estimated beginning fund balance of \$2.118 million, most of which is grant funds received in prior years to fund programs and services in fiscal year 2025 and beyond.

Of the \$6.189 million of anticipated intergovernmental revenue, \$4.677 million will flow through for mental health services. Other major revenue includes General Fund support (\$500,000) and miscellaneous (\$400,000).

APPROPRIATIONS

Current year appropriations total \$9.506 million. Within the Public Health appropriation of \$3.423 million, nearly \$2.4 million is for personnel and \$1.047 million for materials and services. The Environmental Health appropriation of \$194,000 is comprised of \$121,000 for personnel, \$28,000 for materials and services, and \$45,000 of capital outlay for a vehicle replacement. The Mental Health appropriation of \$4.677 million funds a portion of the personnel cost of the new Assistant Director with the majority funding contract services with a local Mental Healthcare provider.

DEPARTMENT WORK PLAN

- Ongoing integration of Veterans Services
- Improve efficiency and flexibility to meet staffing needs
- Training for technology and operations
- Culturally responsive communications
- Maximize reimbursement of federal and state funding sources
- Implement department strategic plan
- Determine County sustainable amount/percentage contribution/funding

Administration & Finance

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

Administrative priorities in the next 12 months include:

- Continued improvements to efficiency and flexibility to meet staffing needs
- Training for technology and operations
- Increase capacity for strategic operations through onboarding of Assistant Director

Fiscal priorities for the year are:

- Maximize reimbursement of federal and state funding sources
- Increase billing revenue through clinical and community health worker initiatives
- Determine and plan for sustainable County funding, including initiation of Public Health Modernization Match funds
- Evaluate and explore expansion of Medicaid Per Member Per Month funding

Services & Communications

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

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

Facilities

With the integration of Veterans Services and forecasted community growth, identification of space requirements and the development of a facilities plan is a priority goal for fiscal year 2025.

All these priorities are outlined in the department Strategic Plan.

PERFORMANCE MEASURES

Accountability Metrics

Communicable Disease Control

Priority Area: Protect people from preventable diseases by increasing vaccination rates

Health Outcome Indicator: Two-year old vaccination rate

Process Measures

- Demonstrate outreach & educational activities conducted with community partners to increase vaccine access or demand

Priority Area: Reduce the spread of syphilis and prevent congenital syphilis

Health Outcome Indicator: Reduce the spread of syphilis and prevention congenital syphilis

Health Outcome Indicators: Rate of congenital syphilis, rate of syphilis (all stages) among people who can become pregnant, rate of primary and secondary syphilis

Process Measures

- Percent of syphilis cases interviewed
- Percent completion of CDC core variables

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

TBD in coordination with the Public Health Advisory Board

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

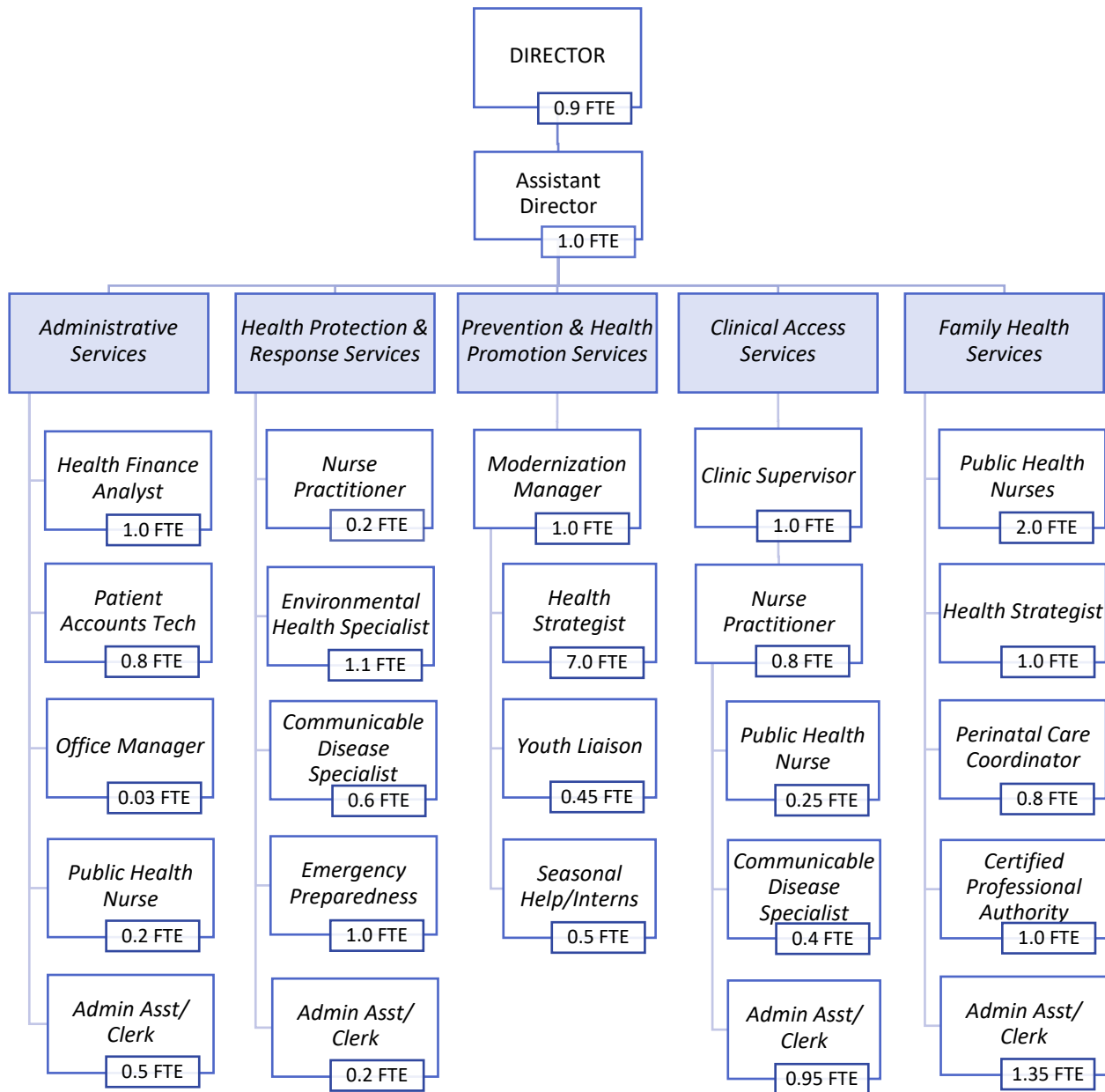
Outcome Measures

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

PERSONNEL

POSITION	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Director of Health & Human Services	1.00	1.00	1.00	0.90		
Assistant Director	1.00	-	-	1.00		
Nurse Practitioner	-	-	0.80	1.00		
Clinical Services Supervisor	1.00	1.00	1.00	1.00		
Health Finance Analyst	-	1.00	1.00	1.00		
Modernization Manager	-	1.00	1.00	1.00		
Quality Services Manager	1.00	-	-	-		
Public Health Nurse LPN, RN	5.35	5.80	3.98	2.45		
Communicable Disease Specialist	-	-	1.00	1.00		
Environmental Health Specialist	1.20	1.20	1.10	1.10		
Emergency Preparedness Coordinator	1.00	1.00	1.00	1.00		
Office Manager	0.75	0.20	0.10	0.03		
Clinic Administration Assistant	-	1.00	-	-		
Health Strategist I, II, III	8.05	8.00	10.00	8.00		
Patient Accounts Technician	1.65	1.00	0.80	0.80		
Home Visitor	0.80	-	-	-		
Perinatal Care Coordinator	-	-	0.80	0.80		
Community Outreach Specialist	2.00	1.00	-	-		
Certified Professional Authority	-	1.00	1.00	1.00		
Program Assistant	0.80	-	-	-		
Health Officer	0.50	-	-	0.05		
Administrative Assistant/Clerk	4.00	2.00	3.00	3.00		
Youth Liaison	0.30	0.60	0.60	0.45		
Seasonal Help/Interns	0.55	-	0.80	0.50		
Total	30.95	26.80	28.98	26.08		

ORGANIZATIONAL CHART



BUDGET (AMOUNTS IN THOUSANDS)

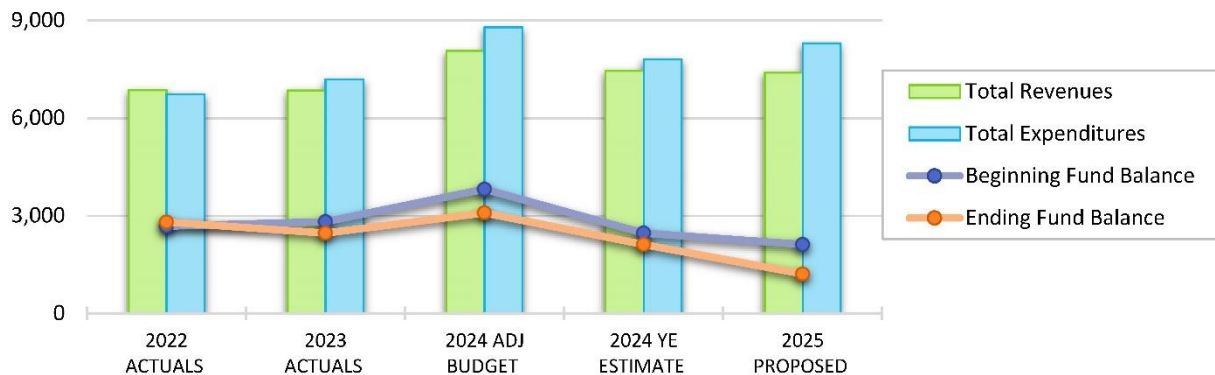
	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Resources							
Beginning Fund Balance	\$ 2,683	\$ 2,813	\$ 3,816	\$ 2,469	\$ 2,118		
Revenue							
Intergovernmental	5,389	5,413	6,925	6,207	6,189		
Transfers and Interfund	827	731	500	500	500		
Licenses, Permits & Fees	82	90	82	101	104		
Charges for Services	284	264	262	211	195		
Miscellaneous	268	343	288	431	400		
Total Revenue	6,850	6,841	8,057	7,450	7,388		
Total Resources	\$ 9,533	\$ 9,654	\$ 11,873	\$ 9,919	\$ 9,506		
Requirements							
Appropriation							
Public Health	\$ 2,596	\$ 2,908	\$ 4,178	\$ 3,188	\$ 3,423		
Environmental Health	105	100	141	145	194		
Mental Health	3,985	4,178	4,457	4,457	4,677		
Transfers	38	-	11	11	-		
Contingency	-	-	3,086	-	1,212		
Total Appropriation	6,724	7,185	11,873	7,801	9,506		
Total Requirements	\$ 6,724	\$ 7,185	\$ 11,873	\$ 7,801	\$ 9,506		

Slight differences due to rounding

Note: Mental Health Fund activity was reported in its own fund through fiscal year 2023. The fund was closed through the fiscal year 2023 budget process and became part of the Health and Human Services Fund. The prior years of activity for the Mental Health Fund are presented in the numbers above and graph below for comparability purposes.

HEALTH AND HUMAN SERVICES FUND Revenues and Expenditures, Actuals and Budgeted

Amounts in thousands



FIVE-YEAR FORECAST

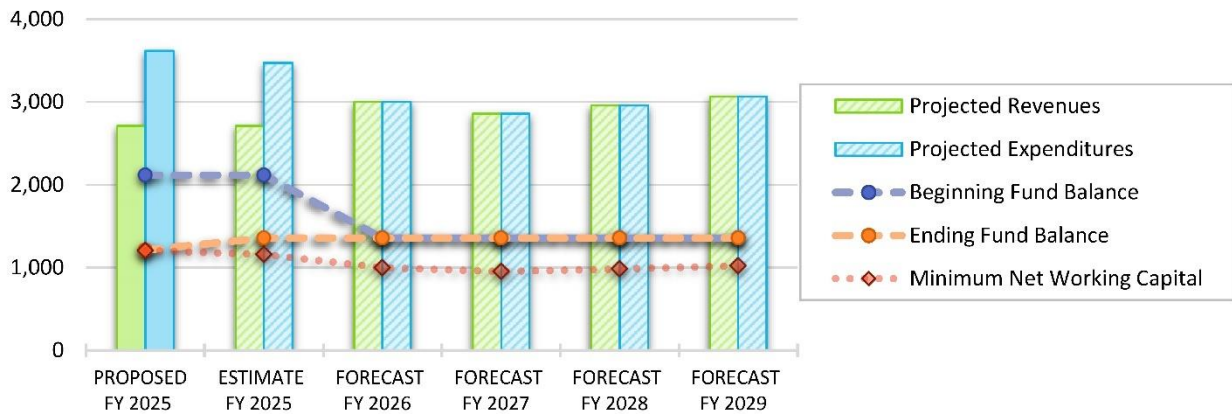
See pages 184 and 189 for the table showing forecast numbers, as well as information on the process and assumptions used to calculate projections.

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

Revenues are calculated based on conservative growth assumptions because actual funding depends heavily on federal and state public health priorities which can be difficult to predict. General Fund support is calculated at 15% of the total planned expenditure each year. The service level is heavily determined by federal and state public health funding. Leadership will continue to closely monitor fund activity and make strategic adjustments as needed.

HEALTH AND HUMAN SERVICES FUND Projected Revenues and Expenditures | 2025-2029

Amounts in thousands



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Library Fund

MISSION

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

VISION

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

SUMMARY

Crook County Library provides access to physical and digital materials, offers programming, increases access to technology, and fosters early learning and literacy. Under the 2025-2030 strategic plan the library aims for outcomes that lead us to our vision for the future.

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

RESOURCES

Funding for the Library comes primarily from the County's property taxes (\$1.702 million) which are allocated based on \$0.5333 per \$1,000 of taxable assessed value.

The library oversees grants and donations. Generous financial support from the Friends of the Crook County Library is used for library programs and collections. Grants are received from the State Library of Oregon. The library anticipates new grant revenue of approximately \$10,000 for fiscal year 2025.

The public library contains the Crook County Law Library funded with revenues from state court filing fees, \$26,000 for fiscal year 2025.

APPROPRIATIONS

The operating budget of \$1,781,000 is split almost evenly between personnel (\$900,000) and materials and services (\$881,000). Collection development for both physical collections and electronic resources make up the largest portion of budgeted materials costs. The balance of \$950,000 is appropriated in contingency.

DEPARTMENT WORK PLAN

- Address facilities needs and issues
 - Tenant improvements
 - Aging major building improvements
- Retain/hire adequate staffing
- Technology upgrades/updates
- Provide library services to rural Crook County via Bookmobile (completed), and future library branches in Paulina (2025) and Juniper Canyon (2027).

The Crook County Library continues to achieve the goals set forth in Strategic Plan 2025-2030. A library consultant specializing in strategic planning and special district formation was hired to gauge community needs and guide the Crook County Library into the future.

There are numerous opportunities to maintain and update our aging library building. Heat tape needs to be installed in the gutters to prevent future ice dams. Interior drywall cracks need to be repaired and the interior and exterior needs to be painted.

Library services in rural parts of Crook County are a priority. New Bookmobile stops at Ochoco West and Powell Butte are being

scheduled as well as summer stops in Paulina. A small new library branch in Paulina is being considered on property already owned by Crook County. Part-time Outreach Librarians are needed to provide services to rural Crook County residents as well as a full-time Teen Services Librarian.

PERFORMANCE MEASURES

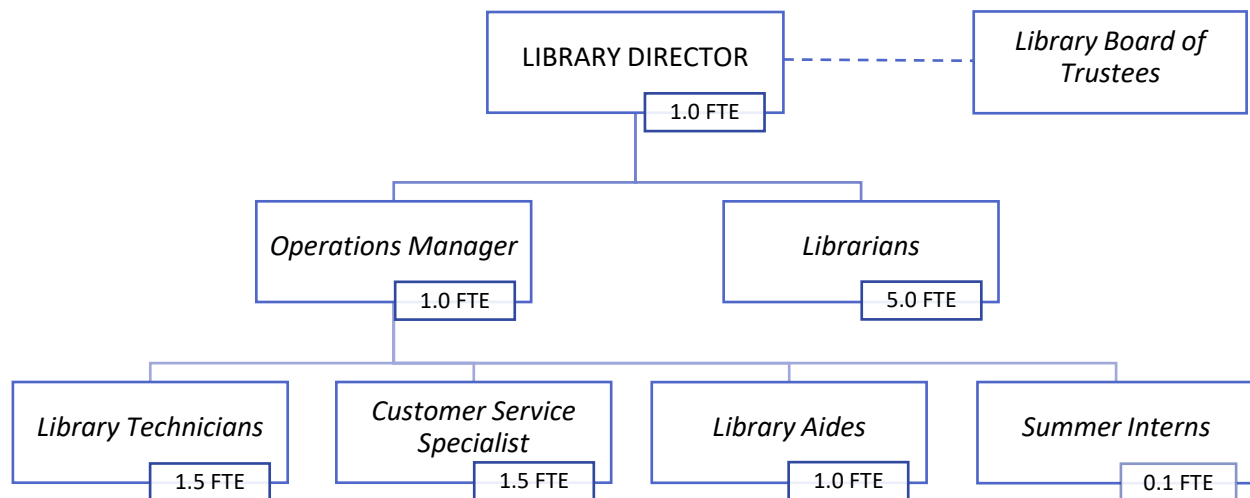
- Growth of Library program attendance
- Growth of Library visitors/users throughout Crook County

Crook County Library will be purchasing eContent through the Oregon Digital Library Consortium (Library2Go) starting in May of 2024.

PERSONNEL

POSITION	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Library Director	1.00	1.00	1.00	1.00		
Library Assistant Director	1.00	1.00	1.00	-		
Library Operations Manager	1.00	1.00	1.00	1.00		
Librarians	4.00	4.00	4.00	5.00		
Library Technicians	2.00	2.00	2.00	1.50		
Library Customer Service Specialist	-	-	0.63	1.50		
Library Aides	0.75	0.75	0.94	1.00		
Library Interns/Extra Help	-	-	-	0.10		
Total	9.75	9.75	10.57	11.10		

ORGANIZATIONAL CHART

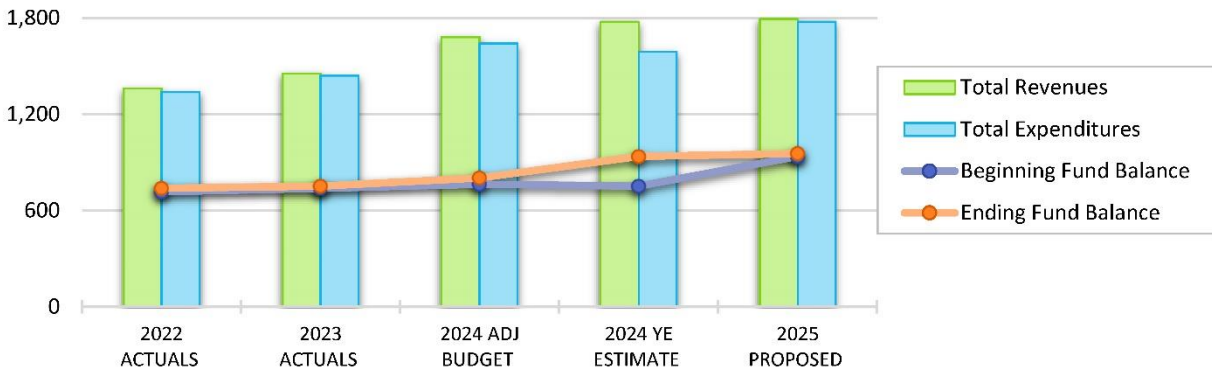


BUDGET (AMOUNTS IN THOUSANDS)

	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Resources							
Beginning Fund Balance	\$ 718	\$ 739	\$ 764	\$ 752	\$ 938		
Revenue							
Taxes	1,300	1,385	1,604	1,665	1,702		
Intergovernmental	42	11	10	16	14		
Licenses, Permits & Fees	5	29	28	34	33		
Charges for Services	(1)	1	-	2	2		
Miscellaneous	13	28	40	59	43		
Total Revenue	1,359	1,452	1,682	1,776	1,794		
Total Resources	\$ 2,077	\$ 2,192	\$ 2,446	\$ 2,528	\$ 2,732		
Requirements							
Appropriation							
Personnel	\$ 673	\$ 752	\$ 870	\$ 724	\$ 900		
Materials & Services	665	688	772	866	876		
Contingency	-	-	804	-	956		
Total Appropriation	1,338	1,440	2,446	1,590	2,732		
Total Requirements	\$ 1,338	\$ 1,440	\$ 2,446	\$ 1,590	\$ 2,732		

Slight differences due to rounding

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



FIVE-YEAR FORECAST

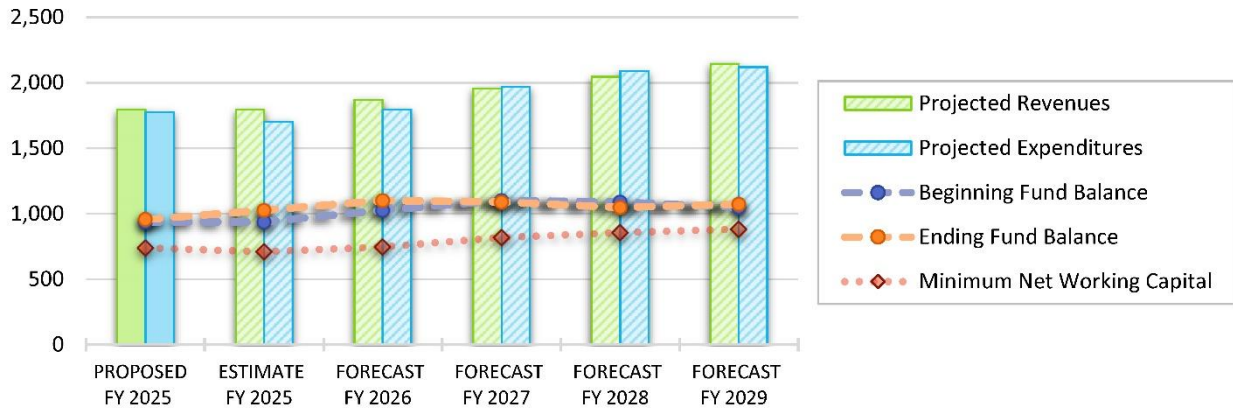
See pages 184 and 190 for the table showing forecast numbers, as well as information on the process and assumptions used to calculate projections.

Revenue for Library operations maintains a consistent fund balance within County fiscal policy through fiscal year 2029. Along with

updating its strategic plan during fiscal year 2024, Library leadership is restructuring some existing positions and increasing personnel by 1.0 FTE through fiscal year 2029 to improve services to the County’s outlying communities. Through the strategic planning process, leadership will adjust as needed to maintain sustainable operations.

LIBRARY FUND Projected Revenues and Expenditures | 2025-2029

Amounts in thousands



Veterans Services Fund

MISSION

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

SUMMARY

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

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

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

RESOURCES

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

APPROPRIATIONS

The operating budget of \$277,000 is split between personnel (\$179,000) and materials

and services (\$98,000) to provide services and do community outreach. The remaining \$185,000 is appropriated in contingency.

DEPARTMENT WORK PLAN

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

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

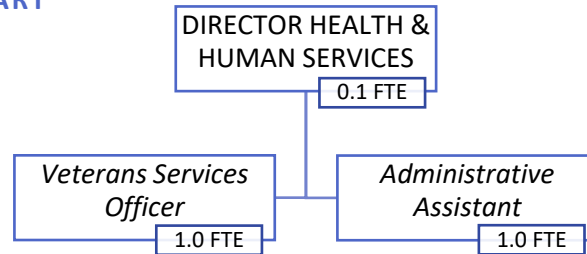
PERFORMANCE MEASURES

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

PERSONNEL

POSITION	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Director of Health & Human Services	-	-	-	0.10		
Veterans Services Director	1.00	1.00	-	-		
Veterans Services Officer	1.00	0.50	2.00	1.00		
Administrative Assistant	1.00	1.00	-	1.00		
Total	3.00	2.50	2.00	2.10		

ORGANIZATIONAL CHART



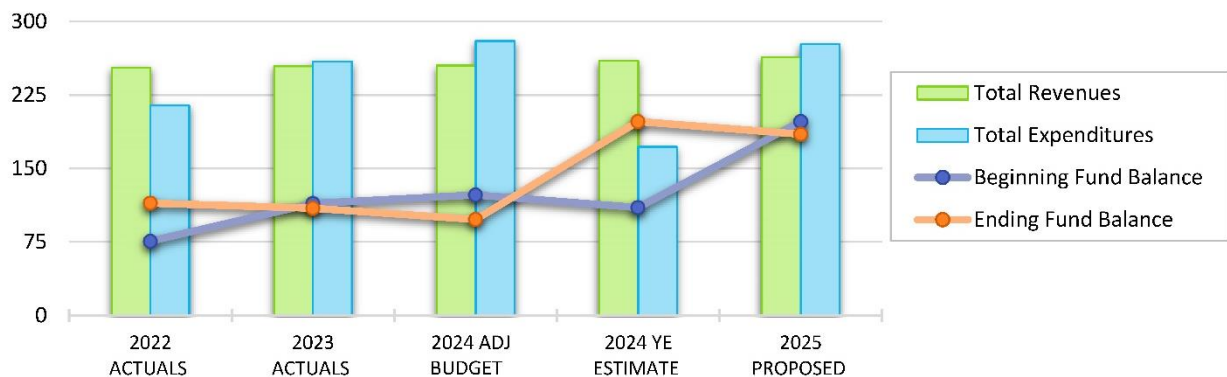
BUDGET (AMOUNTS IN THOUSANDS)

	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Resources							
Beginning Fund Balance	\$ 76	\$ 114	\$ 123	\$ 110	\$ 198		
Revenue							
Intergovernmental	96	92	91	91	96		
Transfers and Interfund	157	161	161	161	161		
Miscellaneous	1	2	3	8	7		
Total Revenue	253	254	255	260	264		
Total Resources	\$ 329	\$ 369	\$ 378	\$ 370	\$ 462		
Requirements							
Appropriation							
Personnel	\$ 127	\$ 125	\$ 178	\$ 93	\$ 179		
Materials & Services	88	134	102	79	98		
Contingency	-	-	98	-	185		
Total Appropriation	214	259	378	172	462		
Total Requirements	\$ 214	\$ 259	\$ 378	\$ 172	\$ 462		

Slight differences due to rounding

Revenues and Expenditures, Actuals and Budgeted

Amounts in thousands



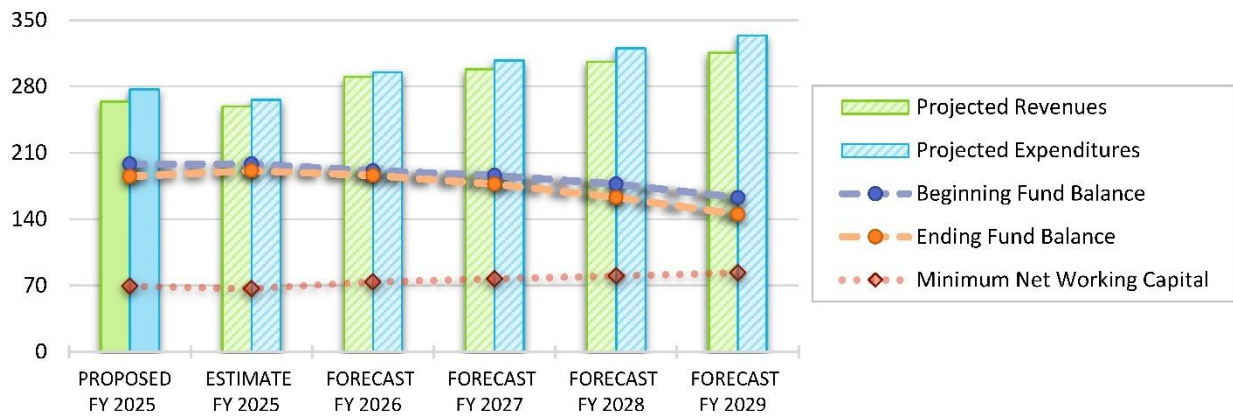
FIVE-YEAR FORECAST

See pages 184 and 191 for the table showing forecast numbers, as well as information on the process and assumptions used to calculate projections.

Although expenditures slightly exceed revenues in fiscal years 2026 through 2029, Veterans Services operations are projected to maintain

the required minimum net working capital through fiscal year 2029. Plans to increase service levels in fiscal year 2026 are contingent on the successful procurement of additional revenues from grants and/or other kinds of contributions. Leadership will adjust as needed to maintain sustainable operations.

VETERANS SERVICES FUND
Projected Revenues and Expenditures | 2025-2029
Amounts in thousands



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Clerk Special Revenue Fund

SUMMARY

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

RESOURCES

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

APPROPRIATIONS

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

CHANGES FROM PREVIOUS YEAR

No changes from the previous year.

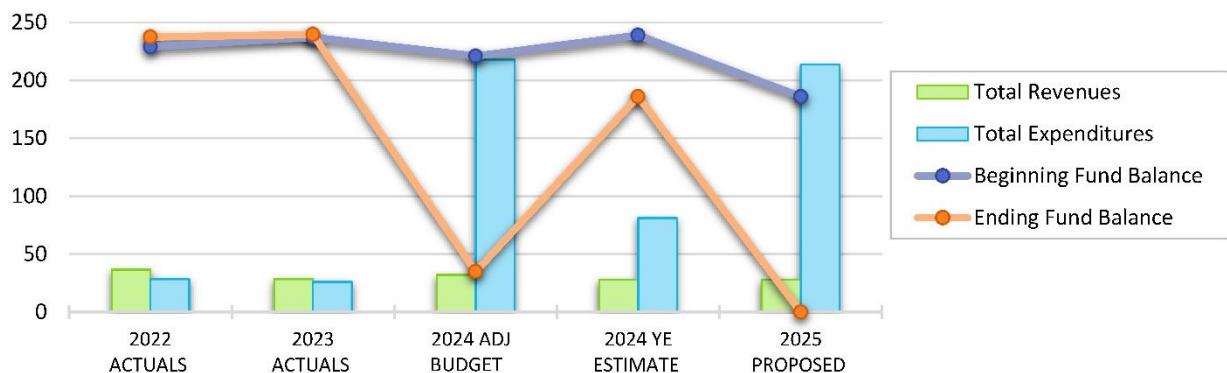
BUDGET (AMOUNTS IN THOUSANDS)

	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Resources							
Beginning Fund Balance	\$ 229	\$ 237	\$ 221	\$ 239	\$ 186		
Revenue							
Transfers and Interfund	13	8	10	8	8		
Licenses, Permits & Fees	23	15	18	15	15		
Miscellaneous	1	5	4	5	5		
Total Revenue	37	28	32	28	28		
Total Resources	\$ 266	\$ 266	\$ 253	\$ 267	\$ 214		
Requirements							
Appropriation							
Notary	\$ 5	\$ 12	\$ 26	\$ 3	\$ 35		
Recording	11	-	115	55	101		
Archive	12	15	77	23	78		
Contingency	-	-	35	-	-		
Total Appropriation	28	26	253	81	214		
Total Requirements	\$ 28	\$ 26	\$ 253	\$ 81	\$ 214		

Slight differences due to rounding

Revenues and Expenditures, Actuals and Budgeted

Amounts in thousands



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Community College Education Center Fund

SUMMARY

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

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

The County and COCC created three reserve accounts to ensure sustainable funding of replacement equipment, building maintenance and furnishings associated with the facility. The

County manages these accounts. The County and COCC jointly decide how to spend these funds and how to replenish account balances if any spending occurs.

RESOURCES

The most recent agreement calls for both Crook County and COCC to contribute \$50,000 each to this fund in fiscal year 2025.

APPROPRIATIONS

Appropriation of \$90,000 has been budgeted should the joint committee desire to flow resources to COCC to make replacement purchases during the year. The remainder is appropriated in contingency.

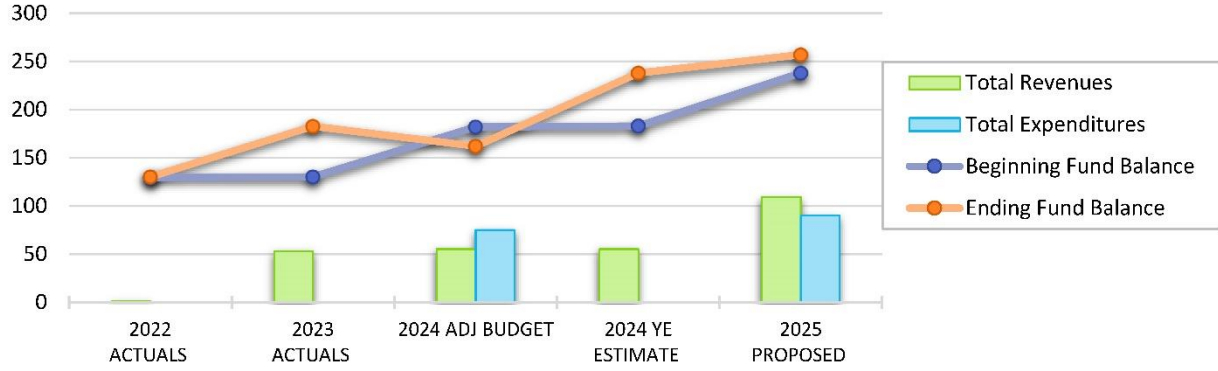
BUDGET (AMOUNTS IN THOUSANDS)

	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Resources							
Beginning Fund Balance	\$ 130	\$ 130	\$ 182	\$ 183	\$ 238		
Revenue							
Intergovernmental	-	25	25	25	50		
Transfers and Interfund	-	25	25	25	50		
Miscellaneous	1	3	5	5	9		
Total Revenue	1	53	55	55	109		
Total Resources	\$ 130	\$ 183	\$ 237	\$ 238	\$ 347		
Requirements							
Appropriation							
Special Payment	\$ -	\$ -	\$ 75	\$ -	\$ 90		
Contingency	-	-	162	-	257		
Total Appropriation	-	-	237	-	347		
Total Requirements	\$ -	\$ -	\$ 237	\$ -	\$ 347		

Slight differences due to rounding

COMMUNITY COLLEGE EDUCATION CENTER FUND
Revenues and Expenditures, Actuals and Budgeted

Amounts in thousands



Crook County School Fund

SUMMARY

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

REVENUE

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

APPROPRIATIONS

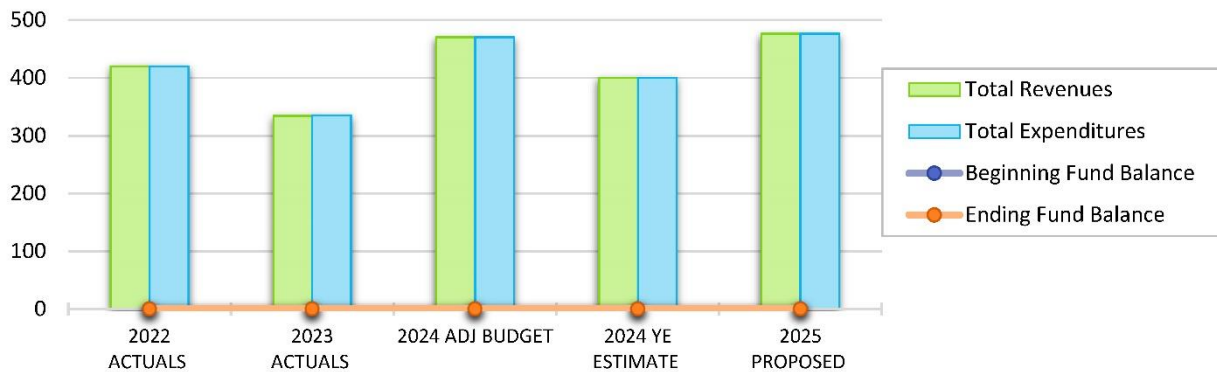
Funds received are passed through to the Crook County School District.

BUDGET (AMOUNTS IN THOUSANDS)

	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Resources							
Beginning Fund Balance	\$ 0	\$ 0	\$ -	\$ -	\$ -		
Revenue							
Taxes	121	129	140	130	135		
Intergovernmental	299	205	330	270	341		
Total Revenue	420	335	470	400	476		
Total Resources	\$ 420	\$ 335	\$ 470	\$ 400	\$ 476		
Requirements							
Appropriation							
Special Payment	\$ 420	\$ 335	\$ 470	\$ 400	\$ 476		
Total Appropriation	420	335	470	400	476		
Total Requirements	\$ 420	\$ 335	\$ 470	\$ 400	\$ 476		

Slight differences due to rounding

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



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Risk Management Fund

SUMMARY

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

RESOURCES

Revenue for this fund comes from a transfer \$120,000 from the Capital Asset Reserve Fund, as

well as internal service fees totaling \$30,000 from all county departments (amount from department is based on percentage of operating budget).

APPROPRIATIONS

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

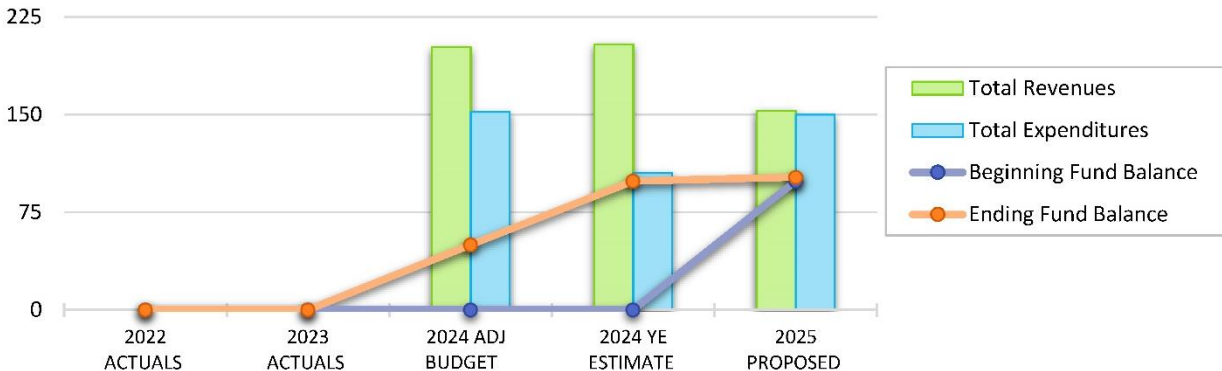
BUDGET (AMOUNTS IN THOUSANDS)

	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Resources							
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 99		
Revenue							
Internal Service	-	-	52	52	30		
Transfers and Interfund	-	-	150	150	120		
Miscellaneous	-	-	-	2	3		
Total Revenue	-	-	202	204	153		
Total Resources	\$ -	\$ -	\$ 202	\$ 204	\$ 252		
Requirements							
Appropriation							
Materials & Services	\$ -	\$ -	152	105	150		
Contingency	-	-	50	-	102		
Total Appropriation	-	-	202	105	252		
Total Requirements	\$ -	\$ -	\$ 202	\$ 105	\$ 252		

Slight differences due to rounding

Revenues and Expenditures, Actuals and Budgeted

Amounts in thousands



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Special Transportation Fund

SUMMARY

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

RESOURCES

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

APPROPRIATIONS

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

CHANGES FROM PREVIOUS YEAR

Anticipated program activities were significantly scaled back due to the pandemic. COIC expects programs to be expanded in fiscal year 2025, optimistic that they will be able to hire drivers and take delivery on new buses.

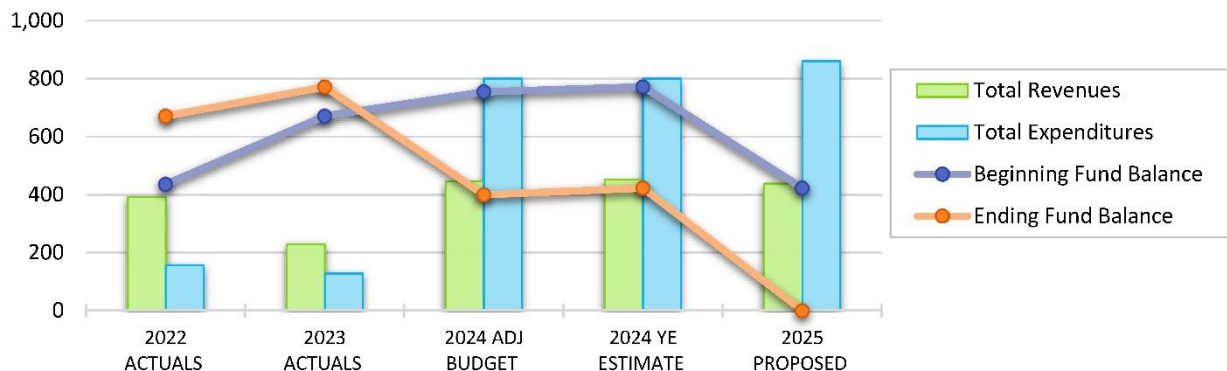
BUDGET (AMOUNTS IN THOUSANDS)

	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Resources							
Beginning Fund Balance	\$ 435	\$ 671	\$ 754	\$ 772	\$ 423		
Revenue							
Intergovernmental	390	211	431	431	431		
Miscellaneous	2	17	15	20	7		
Total Revenue	392	228	446	451	438		
Total Resources	\$ 828	\$ 899	\$ 1,200	\$ 1,223	\$ 861		
Requirements							
Appropriation							
Materials & Services	\$ 157	\$ 127	\$ 800	\$ 800	\$ 861		
Contingency	-	-	400	-	-		
Total Appropriation	157	127	1,200	800	861		
Total Requirements	\$ 157	\$ 127	\$ 1,200	\$ 800	\$ 861		

Slight differences due to rounding

Revenues and Expenditures, Actuals and Budgeted

Amounts in thousands



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Surveyor Fund

SUMMARY

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

REVENUE

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

APPROPRIATIONS

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

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

Surveyor Responsibilities:

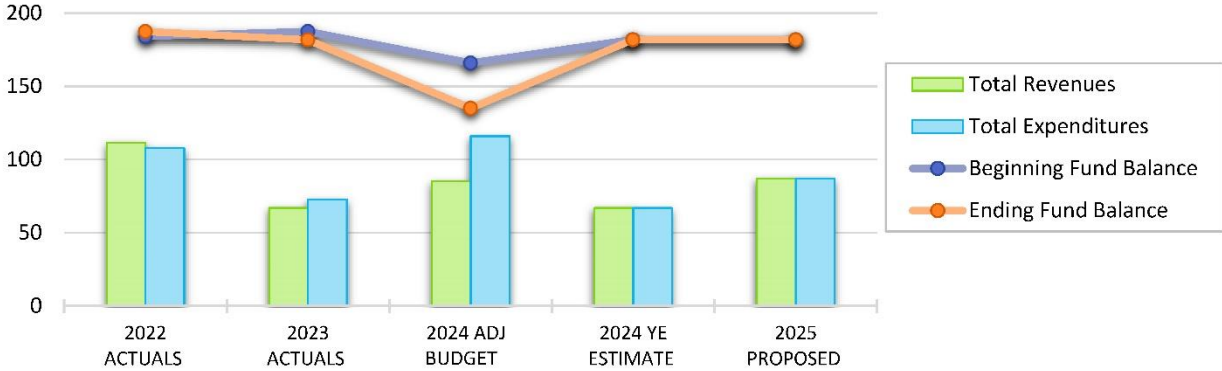
- Locate and re-monument original Federal Government public land corners.
- Review and record all surveys that are conducted in Crook County.
- Maintain survey maps, field books, corner restoration records and other items.

BUDGET (AMOUNTS IN THOUSANDS)

	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Resources							
Beginning Fund Balance	\$ 184	\$ 187	\$ 166	\$ 182	\$ 182		
Revenue							
Licenses, Permits & Fees	111	63	80	59	82		
Miscellaneous	1	4	5	8	5		
Total Revenue	111	67	85	67	87		
Total Resources	\$ 296	\$ 254	\$ 251	\$ 249	\$ 269		
Requirements							
Appropriation							
Materials & Services	\$ 108	\$ 73	\$ 116	\$ 67	\$ 87		
Contingency	-	-	135	-	182		
Total Appropriation	108	73	251	67	269		
Total Requirements	\$ 108	\$ 73	\$ 251	\$ 67	\$ 269		

Slight differences due to rounding

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



Taylor Grazing Fund

SUMMARY

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

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

REVENUE

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

APPROPRIATIONS

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

CHANGES FROM PREVIOUS YEAR

No changes from the previous year.

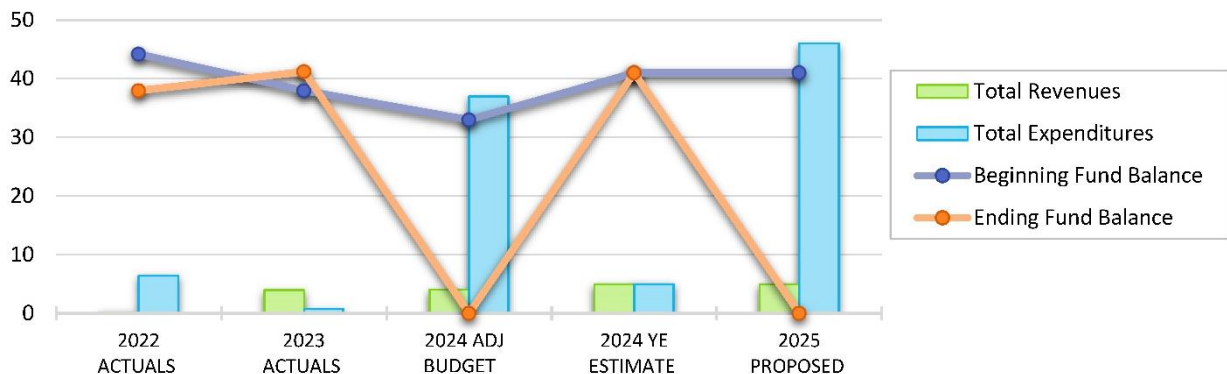
BUDGET (AMOUNTS IN THOUSANDS)

	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Resources							
Beginning Fund Balance	\$ 44	\$ 38	\$ 33	\$ 41	\$ 41		
Revenue							
Intergovernmental	-	3	4	4	4		
Miscellaneous	0	1	-	1	1		
Total Revenue	0	4	4	5	5		
Total Resources	\$ 44	\$ 42	\$ 37	\$ 46	\$ 46		
Requirements							
Appropriation							
Materials & Services	\$ 6	\$ 1	\$ 37	\$ 5	\$ 46		
Total Appropriation	6	1	37	5	46		
Total Requirements	\$ 6	\$ 1	\$ 37	\$ 5	\$ 46		

Slight differences due to rounding

Revenues and Expenditures, Actuals and Budgeted

Amounts in thousands



DID YOU KNOW?

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

Title III Fund

SUMMARY

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

REVENUE

Federal shared revenue of approximately \$85,000 is anticipated in fiscal year 2025.

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

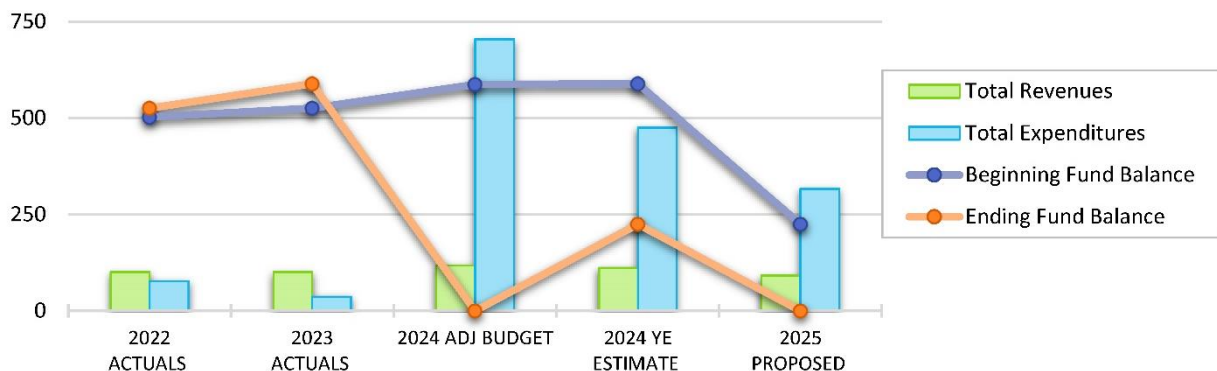
Activity in this fund has been limited the past several years, however, several large projects are anticipated at the end of fiscal year 2024 and into fiscal year 2025 including noxious weed control and a Mobile Incident Command Post for Emergency Management on public lands.

BUDGET (AMOUNTS IN THOUSANDS)

	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Resources							
Beginning Fund Balance	\$ 502	\$ 525	\$ 587	\$ 589	\$ 225		
Revenue							
Intergovernmental	98	90	100	89	85		
Miscellaneous	2	11	18	22	7		
Total Revenue	100	101	118	111	92		
Total Resources	\$ 603	\$ 626	\$ 705	\$ 700	\$ 317		
Requirements							
Appropriation							
Materials & Services	\$ 77	\$ 37	\$ 705	\$ 175	\$ 267		
Capital Outlay	-	-	-	300	50		
Total Appropriation	77	37	705	475	317		
Total Requirements	\$ 77	\$ 37	\$ 705	\$ 475	\$ 317		

Slight differences due to rounding

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



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Tourism Fund

SUMMARY

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

REVENUE

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

APPROPRIATIONS

Appropriation of \$31,000 provides funding for fireworks and other tourism-related projects with the remainder in contingency.

CHANGES FROM PREVIOUS YEAR

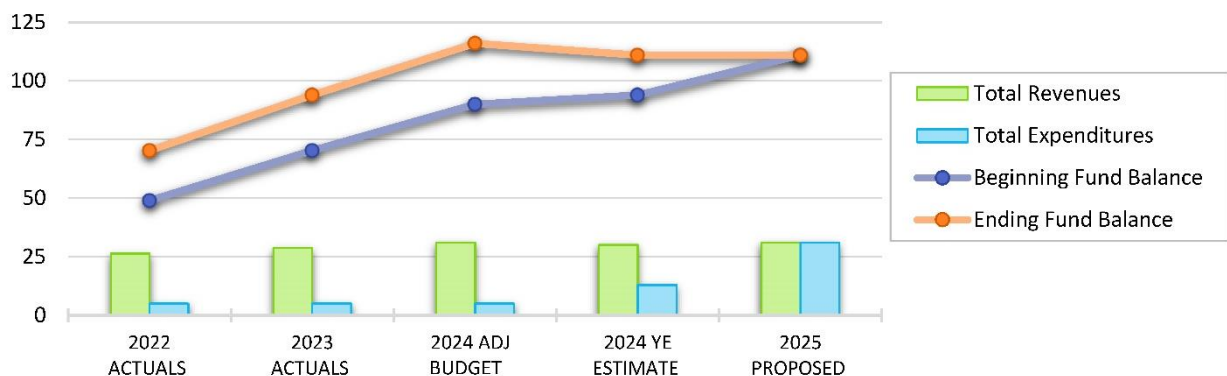
No changes from previous year.

BUDGET (AMOUNTS IN THOUSANDS)

	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Resources							
Beginning Fund Balance	\$ 49	\$ 70	\$ 90	\$ 94	\$ 111		
Revenue							
Taxes	26	27	30	26	27		
Miscellaneous	0	2	1	4	4		
Total Revenue	26	29	31	30	31		
Total Resources	\$ 75	\$ 99	\$ 121	\$ 124	\$ 142		
Requirements							
Appropriation							
Materials & Services	\$ 5	\$ 5	\$ 5	\$ 13	\$ 31		
Contingency	-	-	116	-	111		
Total Appropriation	5	5	121	13	142		
Total Requirements	\$ 5	\$ 5	\$ 121	\$ 13	\$ 142		

Slight differences due to rounding

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



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Video Lottery Fund

SUMMARY

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

Approximately one-third of the current year funding is allocated to Economic Development for Central Oregon (EDCO)/the Chamber. The one third appropriated to EDCO/Chamber is then split one-third to the Chamber (\$25,000) and two-thirds to EDCO (\$50,000). The remaining approximately one-sixth of funds will be transferred to the Community College Education Center Fund (\$50,000 of the \$212,000 transfer).

RESOURCES

Estimated receipts for fiscal year 2025 show a 3% increase over fiscal year 2024 estimate.

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

APPROPRIATIONS

One-half of the current year funding plus new growth is allocated as a transfer to the Fairgrounds (\$162,000 of the \$212,000 transfer).

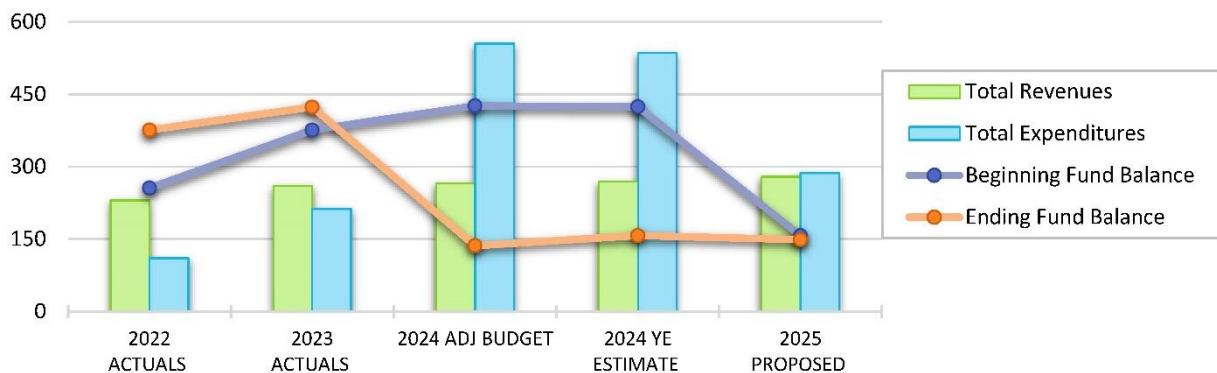
BUDGET (AMOUNTS IN THOUSANDS)

	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Resources							
Beginning Fund Balance	\$ 256	\$ 376	\$ 426	\$ 424	\$ 157		
Revenue							
Intergovernmental	229	253	255	266	274		
Miscellaneous	1	7	10	3	5		
Total Revenue	231	260	265	269	279		
Total Resources	\$ 487	\$ 636	\$ 691	\$ 693	\$ 436		
Requirements							
Appropriation							
Materials & Services	\$ 51	\$ 112	\$ 102	\$ 83	\$ 75		
Transfers	60	100	453	453	212		
Contingency	-	-	136	-	149		
Total Appropriation	111	212	691	536	436		
Total Requirements	\$ 111	\$ 212	\$ 691	\$ 536	\$ 436		

Slight differences due to rounding

Revenues and Expenditures, Actuals and Budgeted

Amounts in thousands



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Governmental Funds: Capital Projects

Capital Asset Reserve Fund 147
Capital Projects Fund 149

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Capital Asset Reserve Fund

SUMMARY

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

RESOURCES

Interest income and loan repayments from the Museum are the revenues anticipated in fiscal year 2025. The need arose in fiscal year 2024 to transfer resources from the Capital Asset Reserve Fund to the Capital Projects Fund to assist with cashflow due to a delay in receiving state revenue for the construction of the Justice Center (shown

in the year end estimate for fiscal year 2024). Transferred resources of \$7.5 million are anticipated in fiscal year 2025 from the Capital Projects Fund to return most of the reserve.

APPROPRIATIONS

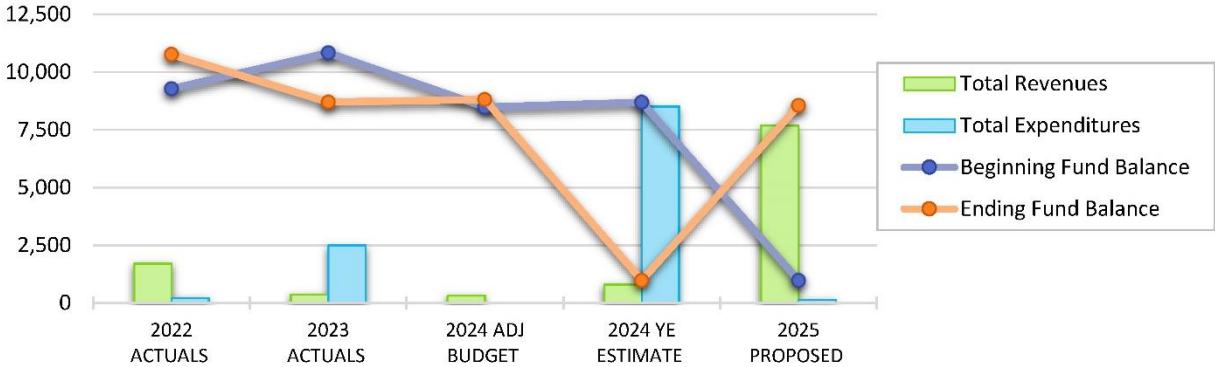
A transfer of \$120,000 will go to the Risk Management Fund for the mitigation of a variety of county-wide risks, such as liability insurance deductibles. The remaining resources are appropriated in contingency.

BUDGET (AMOUNTS IN THOUSANDS)

	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Resources							
Beginning Fund Balance	\$ 9,277	\$ 10,830	\$ 8,481	\$ 8,690	\$ 979		
Revenue							
Intergovernmental	23	23	23	23	23		
Transfers and Interfund	-	-	-	-	7,500		
Charges for Services	10	-	-	-	-		
Miscellaneous	1,661	337	300	766	164		
Total Revenue	1,694	360	323	789	7,687		
Total Resources	\$ 10,972	\$ 11,190	\$ 8,804	\$ 9,479	\$ 8,666		
Requirements							
Appropriation							
Capital Outlay	\$ -	\$ 2,500	\$ -	\$ -	\$ -		
Transfers	210	-	-	8,500	120		
Contingency	-	-	8,804	-	8,546		
Total Appropriation	210	2,500	8,804	8,500	8,666		
Total Requirements	\$ 210	\$ 2,500	\$ 8,804	\$ 8,500	\$ 8,666		

Slight differences due to rounding

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



Capital Projects Fund

SUMMARY

The Capital Projects Fund accounts for the activity associated with the funding and construction of the major capital projects in Crook County, including the Justice Center construction and Courthouse renovation projects.

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

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

RESOURCES

Delayed intergovernmental revenue of \$16.0 million is anticipated in fiscal year 2025 for the completed construction of the Justice Center. The need arose in fiscal year 2024 to transfer resources from the Capital Asset Reserve Fund to the Capital Projects Fund to assist with cashflow due to the timing delay and resulted in a full spenddown of fund resources (shown in the year end estimate for fiscal year 2024).

PERSONNEL

POSITION	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Construction Project Manager	-	1.00	1.00	-		

APPROPRIATIONS

Total fund appropriation is \$16.086 million. A transfer of \$7.5 million will return resources to the Capital Asset Reserve Fund once state funding for the Justice Center construction has been received. The appropriation of \$284,000 for materials and services is for administrative support and internal service. The appropriation of \$3.7 million for the Courthouse project is for architectural engineering and design work. The appropriation of \$1.57 million for the Justice Center is for final construction and completion of a parking area. The remainder (\$3.032 million) is held in contingency.

CHANGES FROM PREVIOUS YEAR

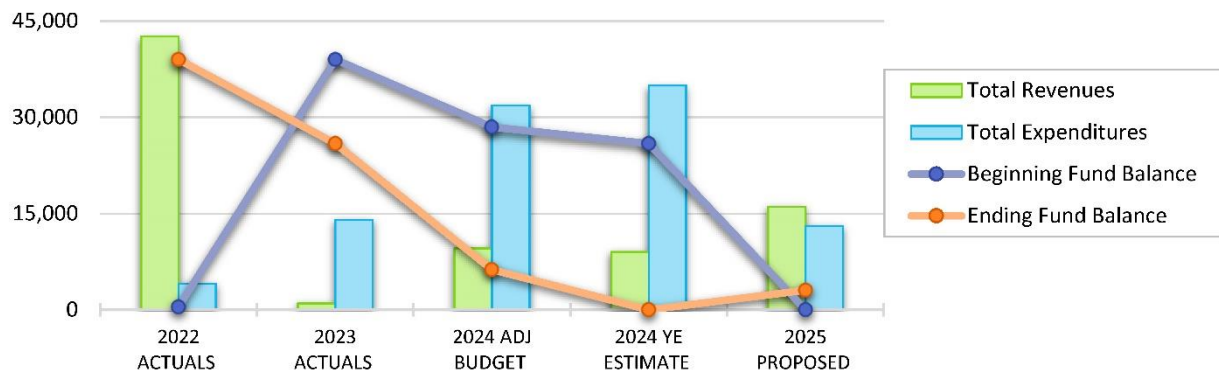
Justice Center construction is to be substantially completed in fiscal year 2024. Activity on the Juniper Canyon Access feasibility exploration moved to the Community Development Fund as part of the update to the Transportation System Plan (TSP). The Construction Project Manager position has been eliminated and will be contracted in the future as needed.

BUDGET (AMOUNTS IN THOUSANDS)

	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Resources							
Beginning Fund Balance	\$ 439	\$ 38,995	\$ 28,482	\$ 25,913	\$ -		
Revenue							
Intergovernmental	-	-	9,136	35	16,000		
Transfers and Interfund	-	-	150	8,500	-		
Bond Proceeds	42,545	-	-	-	-		
Miscellaneous	64	981	330	496	86		
Total Revenue	42,609	981	9,616	9,031	16,086		
Total Resources	\$ 43,048	\$ 39,976	\$ 38,098	\$ 34,944	\$ 16,086		
Requirements							
Appropriation							
Personnel	\$ 8	\$ 28	\$ 160	\$ 30	\$ -		
Materials and Services	-	218	529	529	284		
Comm Dev Building	-	-	1,000	-	-		
Courthouse	23	23	1,700	43	3,700		
Juniper Canyon Access	-	-	150	-	-		
Justice Center	4,022	13,795	28,300	34,342	1,570		
Transfers	-	-	-	-	7,500		
Contingency	-	-	6,259	-	3,032		
Total Appropriation	4,053	14,064	38,098	34,944	16,086		
Total Requirements	\$ 4,053	\$ 14,064	\$ 38,098	\$ 34,944	\$ 16,086		

Slight differences due to rounding

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



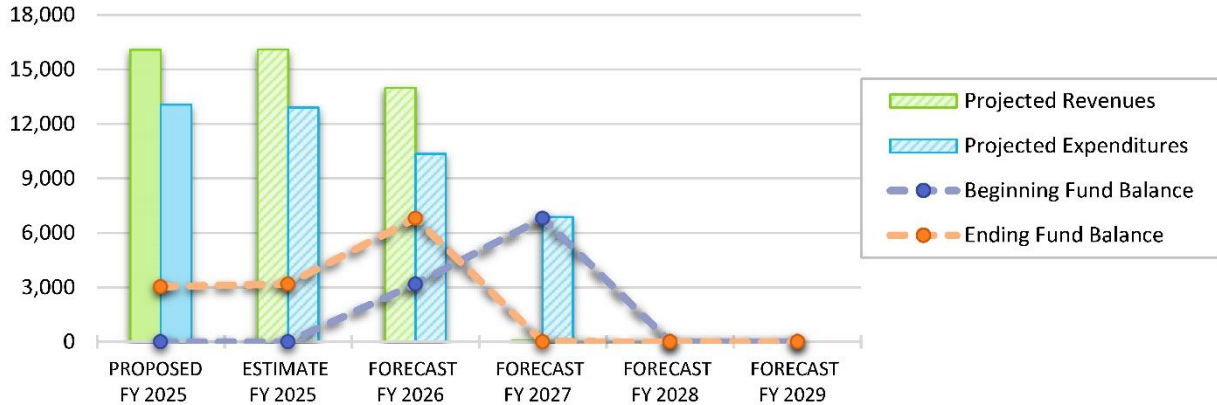
FIVE-YEAR FORECAST

See pages 184 and 192 for the table showing forecast numbers, as well as information on the process and assumptions used to calculate projections.

Design and planning for the Courthouse renovation is planned in fiscal year 2025 with construction in fiscal years 2026 and 2027. The County was unsuccessful in securing funding from the State in the 2023-2025 biennium for the

Courthouse project. As a result, the County is scaling back the Courthouse renovation project and deferring construction of an additional building. A very preliminary estimate is an additional \$15 million in debt financing is needed to complete the anticipated renovation costs of the Courthouse, with a total cost of \$20.6 million. This information will continue to be updated as plans are refined.

CAPITAL PROJECTS FUND
Projected Revenues and Expenditures | 2025-2029
Amounts in thousands



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Governmental Funds: Debt Service

Debt Service Fund 155

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Debt Service Fund

SUMMARY

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

in current taxes of approximately \$579,000. Delinquent taxes of \$11,000 are anticipated.

REVENUE

A property tax levy of \$619,000 is proposed. A collection rate of 92% is estimated, resulting

APPROPRIATIONS

Scheduled general obligation debt service is budgeted.

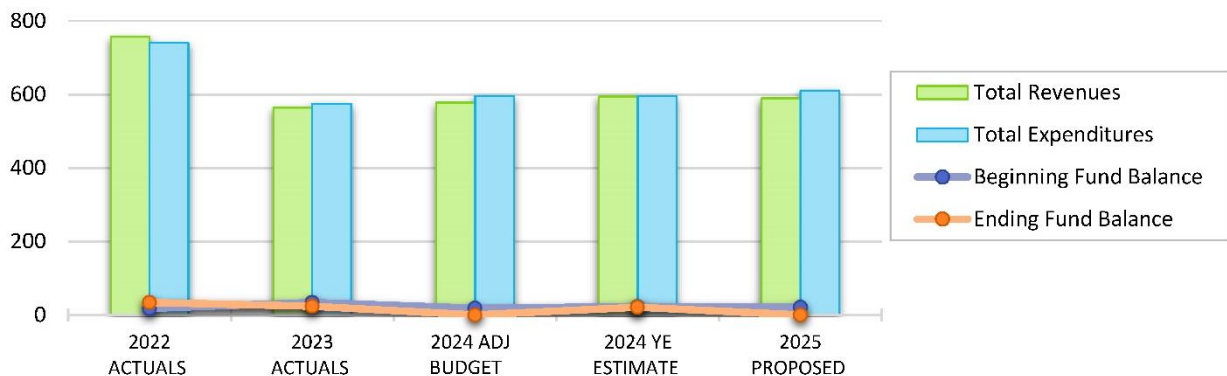
BUDGET (AMOUNTS IN THOUSANDS)

	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Resources							
Beginning Fund Balance	\$ 18	\$ 34	\$ 18	\$ 23	\$ 21		
Revenue							
Taxes	573	559	578	589	590		
Transfers and Interfund	183	-	-	-	-		
Miscellaneous	1	5	-	5	-		
Total Revenue	757	564	578	594	590		
Total Resources	\$ 774	\$ 598	\$ 596	\$ 617	\$ 611		
Requirements							
Appropriation							
Debt Service							
Principal							
Jail - GO Bond	\$ 90	\$ 110	\$ 135	\$ 135	\$ 155		
Jail - FFCO	45	-	-	-	-		
Principal Total	135	110	135	135	155		
Interest							
Jail - GO Bond	468	465	461	461	456		
Jail - FFCO	138	(0)	-	-	-		
Interest Total	605	465	461	461	456		
Total Appropriation	740	575	596	596	611		
Total Requirements	\$ 740	\$ 575	\$ 596	\$ 596	\$ 611		

Slight differences due to rounding

Revenues and Expenditures, Actuals and Budgeted

Amounts in thousands



FIVE-YEAR FORECAST

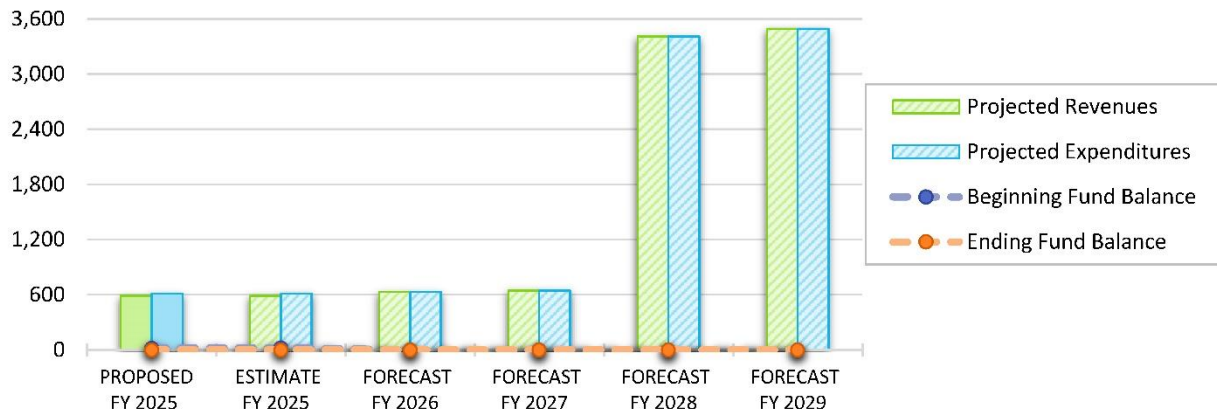
See pages 184 and 193 for the table showing forecast numbers, as well as information on the process and assumptions used to calculate projections.

Debt service is funded by property taxes. This fund currently accounts for the obligation bond for the jail and, starting in fiscal year 2028, the general obligation bond for the Justice Center and Courthouse renovation as well. The debt

for the jail is paid by a separate tax levy, not subject to limitation. The debt associated with the Justice Center and Courthouse renovation is voter-approved and may be funded with a levy; however, present forecasts indicate the debt will be able to be paid with property taxes collected from the data centers when they begin to come on to the tax rolls beginning in fiscal year 2028. This information will be reviewed and updated annually.

DEBT SERVICE FUND Projected Revenues and Expenditures | 2025-2029

Amounts in thousands



Proprietary Funds: Enterprise

Fairgrounds Fund	159
Landfill Fund	163
Weed Control Fund.....	167
Airport Fund	171

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Fairgrounds Fund



MISSION

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

SUMMARY

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

GOVERNANCE

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

RESOURCES

The Fairgrounds Fund will begin fiscal year 2025 with a carryover of \$420,000. Intergovernmental revenue of \$1.2 million (56% of total revenue) is primarily the recognition of significant state funding for capital projects to be completed in fiscal year 2025, plus about \$120,000 in anticipated new dollars. Transfers from General Fund (\$250,000) and Video Lottery (\$162,000) comprise 13% of the total revenue. The remaining revenue comes from the transient room tax, community partnerships, donations, charges for services, and interest earnings.

APPROPRIATIONS

Personnel is budgeted at \$500,000, an increase over prior year due to increased FTE along with cost-of-living adjustment and step increases. Materials and services budget of \$727,000 goes in large part to contract services for the annual Crook County Fair and continued upkeep repairs and maintenance. Capital outlay budget of \$1,068,000 will be used to complete the list of approved capital improvement projects determined by the Fair Board. The balance of \$265,000 is appropriated in contingency.

DEPARTMENT WORK PLAN

- Address minimum fund balance deficiency
- Address operational deficit
- Expand RV space rental
- Support additional revenue via State HB2510
- Pursue support from City Transient Room Tax
- Funding for new community hall
- Utility flatbed truck
- Draft strategic plan inclusive of the above

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

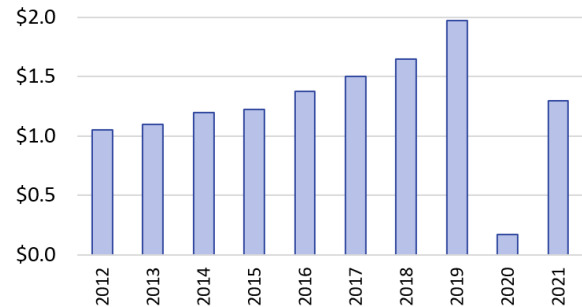
The Fairgrounds will continue to leverage state grant funding to improve both the grounds and structures in hopes of reducing ongoing maintenance costs. These improvements to the facility will help to decrease the amount of overtime and workload and increase morale for the employees.

PERFORMANCE MEASURES

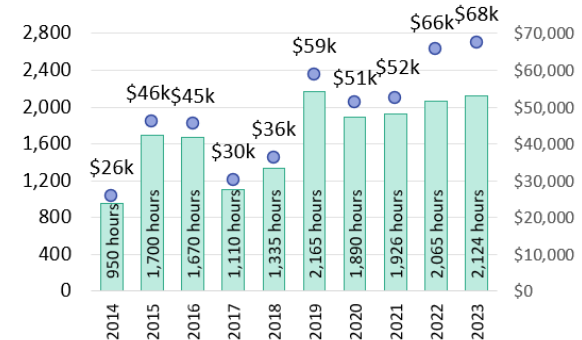
- Increase number of event bookings and rentals
- Grow self-generated revenue through marketing outreach

ECONOMIC FOOTPRINT

in millions



VOLUNTEER VALUE

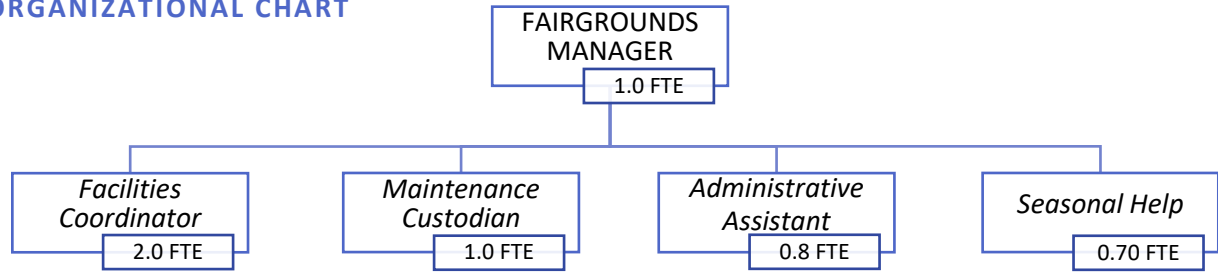


Volunteer time is valued at \$ 31.80 per hour.

PERSONNEL

POSITION	2022	2023	2024	2025	2025	2025
	ACTUALS	ACTUALS	BUDGET	PROPOSED	APPROVED	ADOPTED
Fairgrounds Manager	1.00	1.00	1.00	1.00		
Facilities Coordinator	2.00	2.00	2.00	2.00		
Maintenance Custodian	1.00	1.00	1.00	1.00		
Administrative Assistant		-	-	0.80		
Office Assistant	0.50	0.50	0.80	-		
Temporary Help	0.20	0.20	0.55	0.70		
Total	4.70	4.70	5.35	5.50		

ORGANIZATIONAL CHART

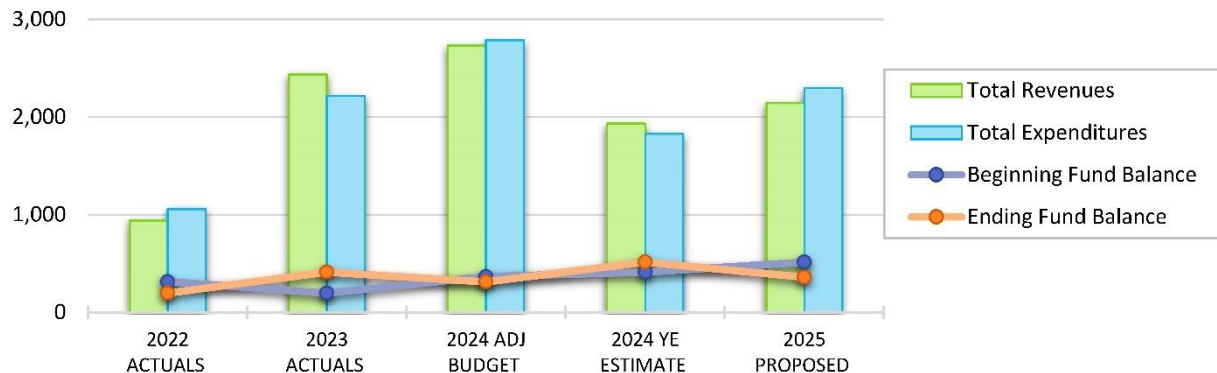


BUDGET (AMOUNTS IN THOUSANDS)

	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Resources							
Beginning Fund Balance	\$ 313	\$ 196	\$ 365	\$ 412	\$ 514		
Revenue							
Taxes	230	238	220	228	235		
Intergovernmental	154	1,279	1,792	917	1,202		
Transfers and Interfund	299	325	378	378	412		
Licenses, Permits & Fees	4	5	3	3	5		
Charges for Services	141	223	143	155	168		
Miscellaneous	113	362	195	251	118		
Total Revenue	940	2,431	2,731	1,932	2,140		
Total Resources	\$ 1,254	\$ 2,627	\$ 3,096	\$ 2,344	\$ 2,654		
Requirements							
Appropriation							
Personnel	\$ 328	\$ 382	\$ 412	\$ 431	\$ 500		
Materials & Services	730	717	631	706	727		
Capital Outlay	-	1,116	1,743	693	1,068		
Contingency	-	-	310	-	359		
Total Appropriation	1,057	2,215	3,096	1,830	2,654		
Total Requirements	\$ 1,057	\$ 2,215	\$ 3,096	\$ 1,830	\$ 2,654		

Slight differences due to rounding

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



FIVE-YEAR FORECAST

See pages 184 and 194 for the table showing forecast numbers, as well as information on the process and assumptions used to calculate projections.

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

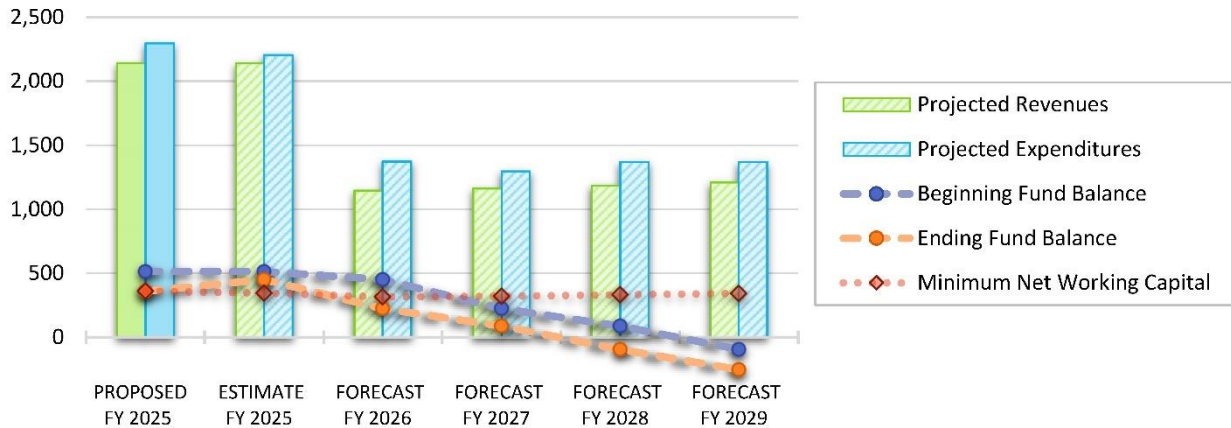
Revenues decrease in fiscal year 2026 after the spenddown of one-time funding from the state for capital improvements in the prior years. State

legislation providing ongoing revenue of an additional \$300,000 annually stalled in the 2023 session. Legislators recognize that fairgrounds throughout the state are struggling financially, and we anticipate this legislation will be in the 2025 regular session.

The forecast shows operations at their current level, which does not include sufficient funding for capital repair and replacement. The funding noted above will contribute significantly to the operation, however, that funding is not anticipated to be sufficient to address the repairs and replacement of the aging facilities. Other revenue or sources of funding will be needed.

FAIRGROUNDS FUND Projected Revenues and Expenditures | 2025-2029

Amounts in thousands



Landfill Fund



MISSION

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

SUMMARY

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

REVENUE

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

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

APPROPRIATIONS

The fiscal year 2025 budget includes 9 FTE staff positions at a cost of just over \$900,000, a reduction of 1.0 FTE over fiscal year 2024. On the material and services side, the major expenses for the Landfill are repairs and maintenance of grounds, buildings, and equipment (\$242,000), environmental services (\$200,000), fuel, oil, and lube (\$158,500), and DEQ disposal fees (\$88,000), with the remaining distributed among various supply requirements. There is an expected capital outlay of \$660,000 for costs associated with equipment replacement, and a contingency set aside of \$1,129,000.



DEPARTMENT WORK PLAN

- Utilize social media
- Update 20-year financial model and update rates accordingly - In Progress
- Update capital schedule - In Progress
- Update Solid Waste Management Plan - In Progress
- Review Republic Agreement - In Progress
- Establish Solid Waste Advisory Committee - In Progress
- Explore changes to facilities to reduce staffing needs on Saturdays and holidays -In Progress
- Explore Additional Revenue Options
- Add webpage with camera during operating hours
- Strive to conserve on-site natural resources for future beneficial landfill use.

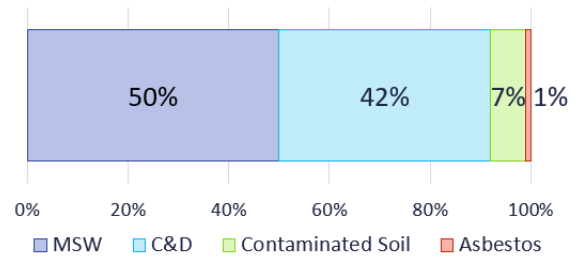
The landfill is in the process of updating the Solid Waste Management Plan which includes updating the capital schedule and 20-year financial model to adjust rates according to increased cost of wages, fuel, and equipment. Updating capital projects and equipment needs that may have changed since the last update. Grinding services are now fully outsourced due to the cost of purchasing a new grinder at the landfill. We have begun to utilize social media to promote upcoming events to increase outreach to the community. The county has been working with Republic Services to create a service improvement plan to increase the level of service in our community. The county is also reviewing the franchise agreement with Republic Services to see what may need to change in the future.



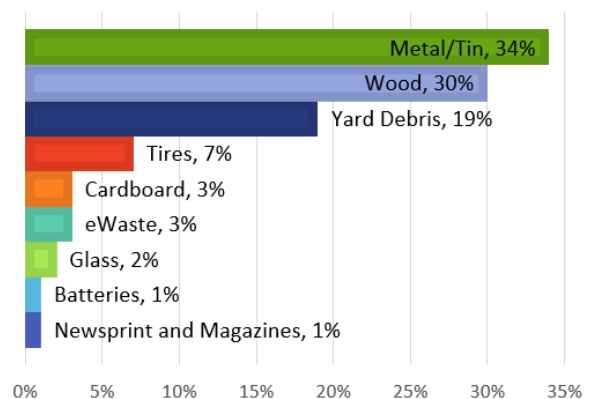
PERFORMANCE MEASURES

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

SOLID WASTE BY TYPE | 2024



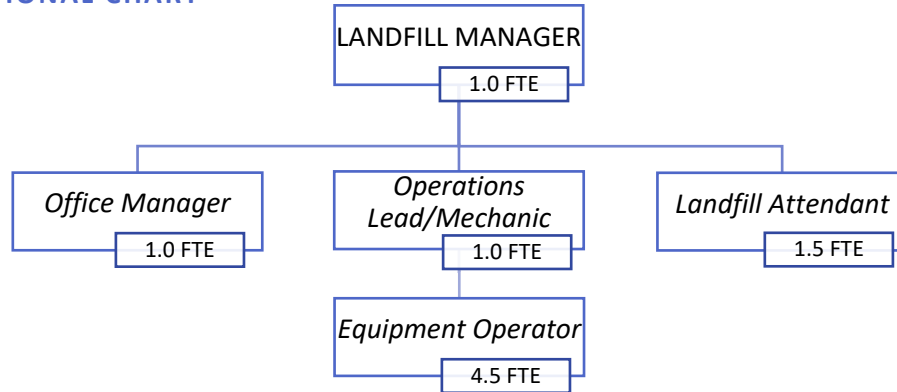
RECYCLE BY TYPE | 2024



PERSONNEL

POSITION	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Landfill Manager	1.00	1.00	1.00	1.00		
Operations Lead/Mechanic	-	-	-	1.00		
Equipment Operator Lead	1.00	1.00	1.00	-		
Mechanic	1.00	1.00	1.00	-		
Office Supervisor	1.00	1.00	1.00	-		
Office Manager	-	-	-	1.00		
Equipment Operator	3.00	4.00	4.00	4.50		
Landfill Attendant	2.00	2.00	2.00	1.50		
Total	9.00	10.00	10.00	9.00		

ORGANIZATIONAL CHART

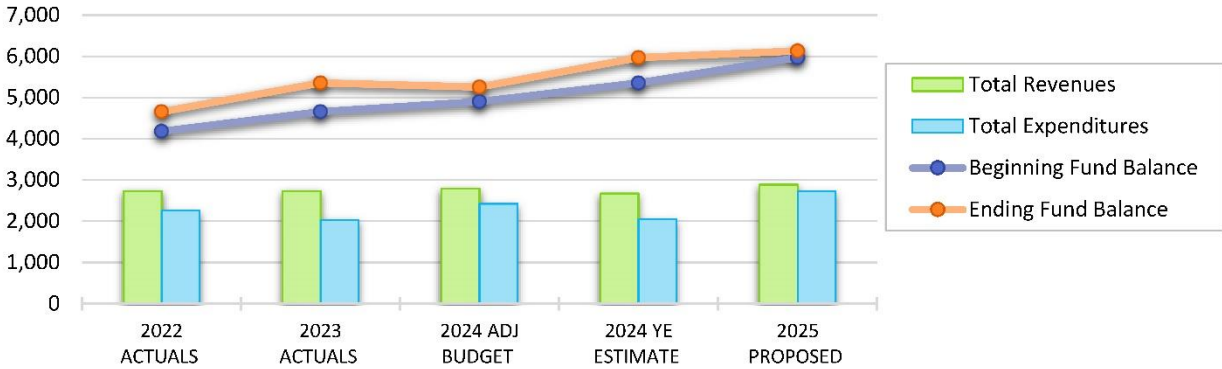


BUDGET (AMOUNTS IN THOUSANDS)

	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Resources							
Beginning Fund Balance	\$ 4,180	\$ 4,653	\$ 4,898	\$ 5,350	\$ 5,969		
Revenue							
Licenses, Permits & Fees	2,395	2,388	2,520	2,320	2,617		
Charges for Services	-	60	-	-	-		
Miscellaneous	332	280	261	349	269		
Total Revenue	2,727	2,728	2,781	2,669	2,886		
Total Resources	\$ 6,907	\$ 7,382	\$ 7,679	\$ 8,019	\$ 8,855		
Requirements							
Appropriation							
Personnel	\$ 781	\$ 723	\$ 1,006	\$ 806	\$ 902		
Materials & Services	897	1,008	1,164	1,158	1,164		
Capital Outlay	576	301	255	86	660		
Contingency	-	-	360	-	1,129		
Total Appropriation	2,254	2,031	2,785	2,050	3,855		
Other Requirements							
Reserved for Future Expenditure	-	-	4,894	-	5,000		
Total Requirements	\$ 2,254	\$ 2,031	\$ 7,679	\$ 2,050	\$ 8,855		

Slight differences due to rounding

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



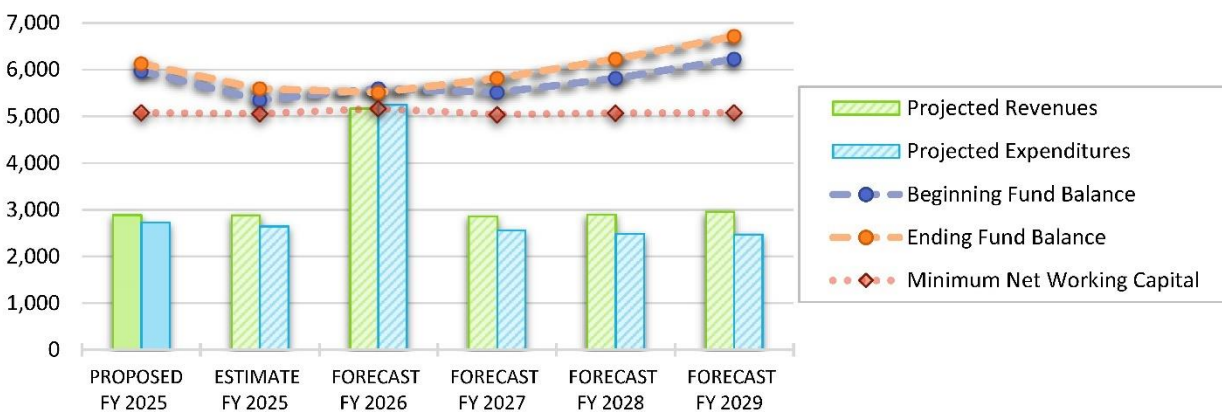
FIVE-YEAR FORECAST

See pages 184 and 195 for the table showing forecast numbers, as well as information on the process and assumptions used to calculate projections.

The Landfill fund balance will meet fiscal policy regarding minimum net working capital in fiscal year 2026 by using debt financing for likely substantial DEQ-required capital upgrades and

other necessary improvements. General operating expenses for personnel, materials and services, and equipment replacement are forecasted to be sustainably funded by consistent incremental increases in user charges. Leadership will continue to monitor fund activity and make strategic adjustments as needed.

LANDFILL FUND
Projected Revenues and Expenditures | 2025-2029
Amounts in thousands



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. Additional revenue is anticipated in fiscal year 2025 through an increased contract.

APPROPRIATIONS

The total operation budget is \$223,000; \$116,000 personnel and \$107,000 for materials and services, including \$22,000 for administrative overhead. The remaining \$189,000 is held in contingency.

DEPARTMENT WORK PLAN

- Recover full cost of program operations
- Continue partnership with Finance for billing
- Promote public education of noxious weed control and outreach services via social media and website
- Draft strategic plan consistent with above

PERFORMANCE MEASURES

- Annually apply residual herbicides to approximately 850 miles of County road shoulders, with a minimum of 99% bare ground within four feet of pavement or within utilized road surface (i.e. gravel). Treatments start January and shall conclude by the second week of May.
- Inventory and treat approximately 200 miles of Bonneville Power Administration utility rights of way from Jefferson County to Lake County. Wooden power structures require 100% bare ground with a minimum 12-inch diameter buffer for each structure.
- Utilize Title III grant funding for maximum

benefit to Crook County landowners with the goal of 100% landowner participation within eligible project areas to inventory and treat a minimum of 90% of class-A noxious weeds present within defined project area.

- Treat 100% of class-A noxious weeds sites throughout the entire Ochoco National Forest which includes the Lookout Ranger District, Paulina Ranger District, and Crooked River National Grasslands.
- Control and inventory 100% of class-A noxious weed sites on Prineville District Bureau of Land Management in Crook, Wheeler (western County), Deschutes (eastern and adjacent to Crook) and Lake (northern) Counties with 90% or better efficacy control rate.
- Control and inventory 100% of class-A noxious weeds present at eleven Bureau of Reclamation sites in Oregon, including Prineville Reservoir, and maintain 95% or better rate of efficacy. Maintain 95% or better bare ground control of dam structures.

PERSONNEL

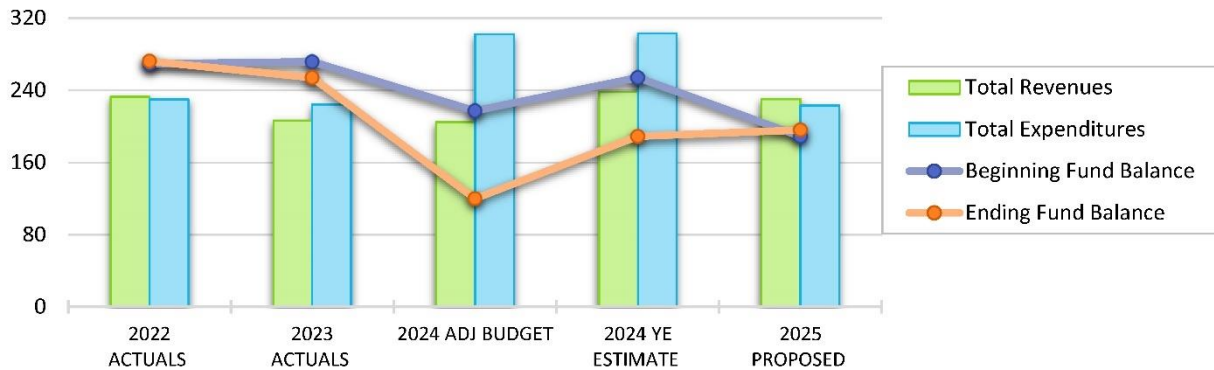
POSITION	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Weed Control Supervisor	1.00	1.00	1.33	1.00		

BUDGET (AMOUNTS IN THOUSANDS)

	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Resources							
Beginning Fund Balance	\$ 269	\$ 272	\$ 217	\$ 254	\$ 189		
Revenue							
Intergovernmental	9	11	-	14	9		
Transfers and Interfund	29	19	-	15	22		
Licenses, Permits & Fees	183	173	200	200	193		
Miscellaneous	11	5	5	9	6		
Total Revenue	233	207	205	238	230		
Total Resources	\$ 502	\$ 478	\$ 422	\$ 492	\$ 419		
Requirements							
Appropriation							
Personnel	\$ 135	\$ 161	\$ 192	\$ 181	\$ 116		
Materials & Services	75	64	110	122	107		
Capital Outlay	19	-	-	-	-		
Contingency	-	-	120	-	196		
Total Appropriation	230	224	422	303	419		
Total Requirements	\$ 230	\$ 224	\$ 422	\$ 303	\$ 419		

Slight differences due to rounding

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

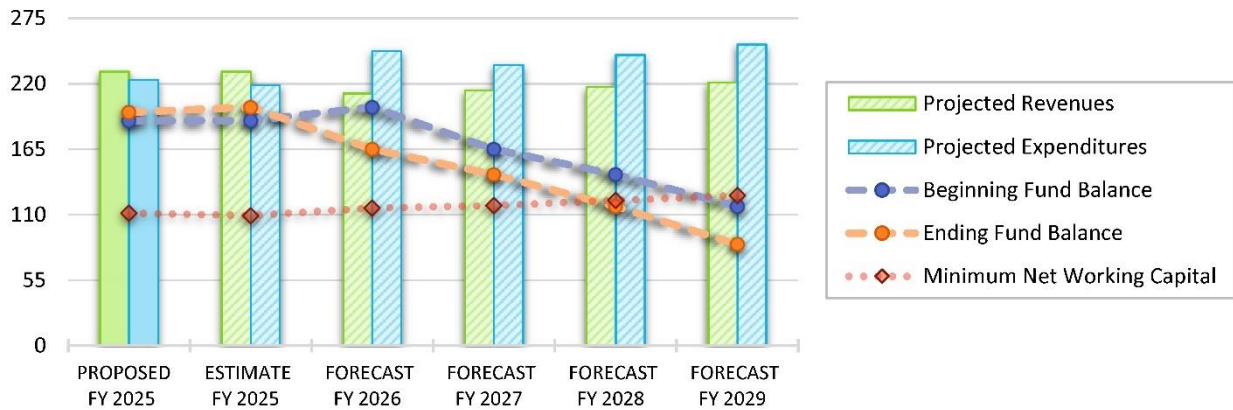


FIVE-YEAR FORECAST

See pages 184 and 197 for the table showing forecast numbers, as well as information on the process and assumptions used to calculate projections.

The Weed Control Fund is forecasted to operate within fiscal policy until fiscal year 2028. Program revenue will have to increase to keep up with the growth in anticipated expenses. Leadership will monitor fund activity and make strategic adjustments as needed to maintain sustainable operations.

WEED CONTROL FUND
Projected Revenues and Expenditures | 2025-2029
Amounts in thousands



Airport Fund

SUMMARY

The Airport Fund accounts for the operations of the Crook County/Prineville Airport.

RESOURCES

Intergovernmental revenue includes grants from the Federal Aviation Administration (FAA) (\$4.824 million) and State Department of Aviation (\$622,000) to fund capital projects. Lease-related income of \$741,000 from the US Forest Service, Schwab hangar, and from new hangars or ground leases provide funding for airport activities.

APPROPRIATION

Operating, capital and debt service associated with the US Forest Service facility, capital related activity including runway, t-hangars, and roadway maintenance and repair, capital projects funded by the FAA and CORE and debt service for the Les Schwab hangar.

DEPARTMENT WORK PLAN

- Continue implementation of business plan
 - Capture additional ground rent from existing tenants
- Construct t-hangers
 - FAA funded – approximately \$1,300,000 (10 units)

The next several years will include a number of airport facility improvements funded by the Federal Aviation Administration (FAA) at ninety percent (90%). Among the improvements are a complete cross wind runway reconstruction, row of T-hangars that will be revenue generating.

An airport business plan was drafted, and an intergovernmental agreement (IGA) was approved by the City and the County in April 2024 to implement the plan. The plan includes actions, such as recruiting an FBO in fiscal year 2024 (which is complete) and constructing and renting out t-hangars. The airport acquired a maintenance hangar facility, that will generate revenue to move the airport to break even cash flow within five years.

The budget includes anticipated land lease rate adjustments that will increase revenue from existing sources and a payment to the City for airport management services.

PERFORMANCE MEASURES

- Hangar occupancy rate
- Timely completion of capital projects
- Incremental cash flow improvement to eliminate subsidy from the City.

BUDGET (AMOUNTS IN THOUSANDS)

	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Resources							
Beginning Fund Balance	\$ 183	\$ 327	\$ 1,610	\$ 2,399	\$ 2,169		
Revenue							
Intergovernmental	-	299	1,044	440	5,446		
Transfers and Interfund	90	-	-	-	-		
Charges for Services	482	411	448	691	753		
Miscellaneous	10	2,564	25	120	65		
Total Revenue	582	3,274	1,517	1,251	6,264		
Total Resources	\$ 765	\$ 3,601	\$ 3,127	\$ 3,650	\$ 8,433		

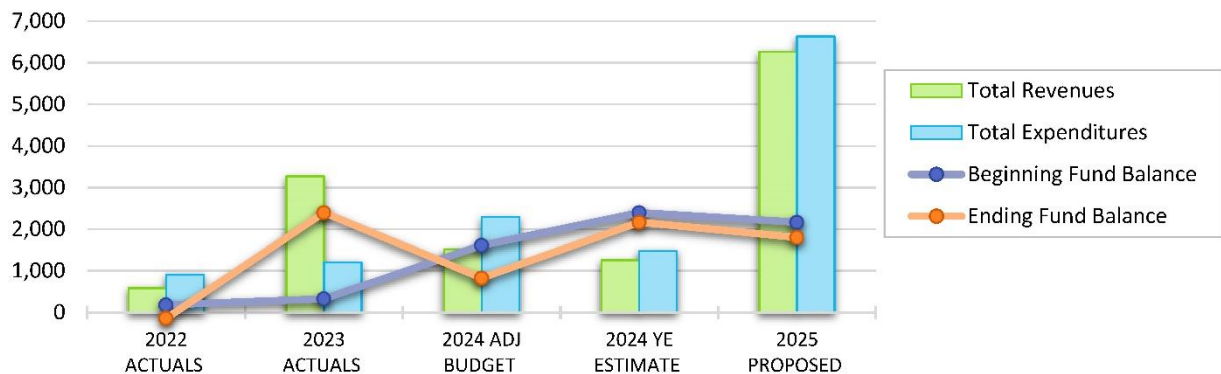
Requirements

Appropriation

Materials & Services	\$ 281	\$ 375	\$ 344	\$ 523	\$ 483		
Capital Outlay	196	162	1,540	545	5,736		
Debt Service							
<i>Principal</i>							
FFCO	134	139	155	155	160		
Note Payable	11	11	11	11	11		
County		275					
Principal Total	145	425	166	166	171		
<i>Interest</i>							
FFCO	229	224	233	233	228		
Note Payable	14	14	14	14	14		
Interest Total	243	238	247	247	242		
Transfers	42	-	-	-	-		
Contingency	-	-	830	-	1,801		
Total Appropriation	907	1,201	3,127	1,481	8,433		
Total Requirements	\$ 907	\$ 1,201	\$ 3,127	\$ 1,481	\$ 8,433		

Slight differences due to rounding

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



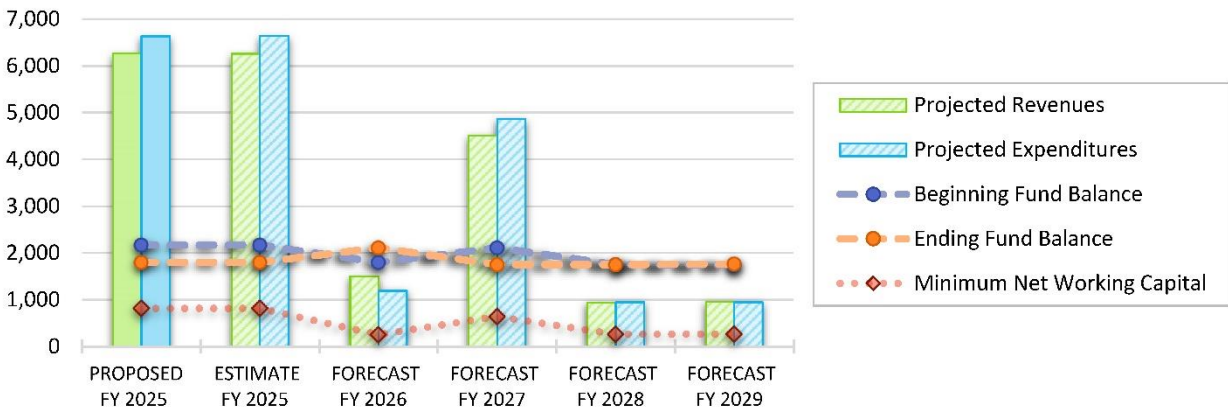
FIVE-YEAR FORECAST

See pages 184 and 196 for the table showing forecast numbers, as well as information on the process and assumptions used to calculate projections.

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

fiscal year 2024; and the construction of six revenue-generating t-hangers during fiscal year 2025. The County anticipates both federal and state grants to fund 99% of the capital expenditures for t-hangers and runways in fiscal years 2025 through 2027. This forecast anticipates a continued partnership with the City of Prineville, with City staff serving in an airport manager role, with an on-site FBO taking over on-site aviation facility maintenance and fueling operations.

AIRPORT FUND
Projected Revenues and Expenditures | 2025-2029
Amounts in thousands



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Proprietary Funds: Internal Service

Facilities Fund 177

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Facilities Fund

SUMMARY

The facilities operation oversees all County-owned buildings (excluding the fairgrounds and road department), and related improvements, such as landscaping and parking lots.

RESOURCES

The primary sources of funding are internal service charges to recover direct expenses for utilities, janitorial, third-party rent, debt service and other direct costs and indirect costs such as labor, material and services, and insurance. Operating costs associated with maintaining the portion of the Justice Center occupied by the State Circuit Court, as well as spaces vacated by departments moving to the Justice Center will be offset by \$600,000 of ARPA funds in fiscal year 2025.

APPROPRIATIONS

The operating budget for the department includes personnel (\$589,000, 22%) and materials and services (\$2,037,000, 78%). The largest expenses within materials and services are repairs and maintenance, utilities, janitorial services, and property insurance. Capital outlay of \$150,000 will address safety and asset protection. Debt service related to the Jail is appropriated at \$183,000 (and recovered from the Jail through internal service fees).

DEPARTMENT WORK PLAN

- Complete the facilities plan
- Determine scope of and initiate design for the Courthouse renovation project
- Determine scope of and initiate design of facilities needed for the Health and Human Services Department.
- Training to serve new Justice Center operation
- Asset management plan for facilities
- Make plan for buildings that will be vacated

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

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

The space needs assessment results will be utilized to complete the facilities plan. Options for the renovation of the Courthouse and other potential buildings will be considered to meet the needs of the County during the next 10 years.

Facilities will be involved in the design for the Courthouse renovation project as well as the design or renovation of any other building that will be repurposed or permanently vacated. Facilities continues to monitor and manage all Utilities including trash removal and recycling. LED lighting upgrade projects have and will continue to be initiated to reduce energy costs and provide better lighting conditions for the occupants. HVAC controls are installed whenever possible to reduce energy costs and provide better indoor air comfort. Access controls are also maintained and monitored for increased security on many County buildings.

PERFORMANCE MEASURES

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

BUILDING COST ALLOCATION

Department	Occupied Square Footage	Direct Building Costs	Indirect Costs	Debt Service	Total Cost Allocated	Total per Square Foot
Administration	3,874	\$ 28,000	\$ 18,000		46,000	\$11.87
Airport/Helibase	10,054	38,300	36,700		75,000	7.46
Assessor's Office	2,111	15,200	9,800		25,000	11.84
Clerk's Office	3,354	24,200	13,800		38,000	11.33
Community Development	9,049	67,300	44,700		112,000	12.38
District Attorney's Office	14,839	152,100	67,100	4,800	224,000	15.10
Finance	2,617	20,400	12,600		33,000	12.61
Health & Human Services	10,602	169,300	23,700		193,000	18.20
Human Resources	2,772	16,400	12,600		29,000	10.46
IT/GIS	1,609	12,800	7,200		20,000	12.43
Juvenile	5,717	57,200	21,000	1,800	80,000	13.99
Landfill	5,232	19,000	1,000		20,000	3.82
Legal Counsel	2,658	15,700	13,300		29,000	10.91
Library	17,485	144,100	81,900		226,000	12.93
Museum	8,885	74,200	27,800		102,000	11.48
Sheriff's Office						
<i>SO/Patrol</i>	11,188	116,400	41,900	3,700	162,000	14.48
<i>Emergency Services</i>	4,732	43,600	19,400		63,000	13.31
<i>Jail</i>	31,275	188,900	177,100	183,000	549,000	17.55
<i>Parole & Probation</i>	3,818	45,500	15,500		61,000	15.98
Veterans Services	647	5,800	3,200		9,000	13.91
State Circuit Court*	38,186	395,000	142,500	12,500	550,000	14.40
Vacant*	14,549	105,900	59,100		165,000	11.34
Total	205,253	\$1,755,300	\$849,900	\$205,800	\$2,811,000	\$13.70
Cost recovery through Internal Service fees					\$2,096,000	
*Cost recovery by ARPA					600,000	
Remainder to be covered by other Facilities Fund resources					115,000	
Total					\$2,811,000	

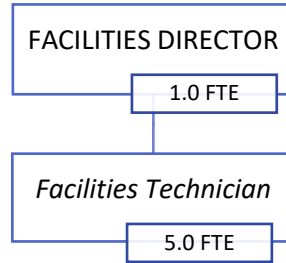
Direct building costs include costs which are known and can be tracked by building, such as utilities, janitorial supplies, office paper, as well as service contracts for security, janitorial, certain repairs and maintenance, required inspections of building systems (e.g., fire suppression, elevators, generators, etc.).

Indirect costs are a calculated allocation to recover personnel and other direct costs of the Facilities department. The indirect allocation methodology considers both occupied square footage and the estimated amount of time Facilities personnel spend fulfilling work order requests for maintenance and repairs based on historical trends.

PERSONNEL

POSITION	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Facilities Director	1.00	1.00	1.00	1.00		
Facilities Technician Supervisor	1.00	1.00	1.00	-		
Facilities Technician I, II	3.00	3.00	3.00	5.00		
Administrative Clerk	0.50	0.50	-	-		
Total	5.50	5.50	5.00	6.00		

ORGANIZATIONAL CHART

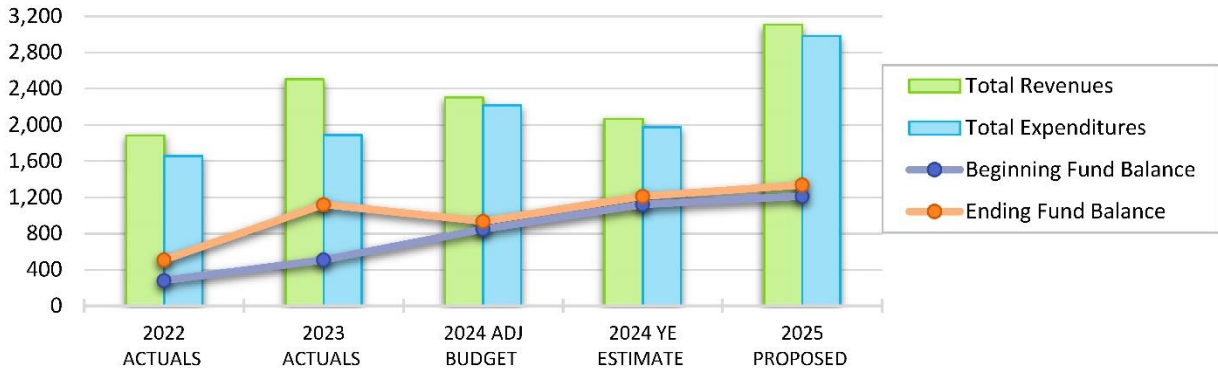


BUDGET (AMOUNTS IN THOUSANDS)

	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Resources							
Beginning Fund Balance	\$ 280	\$ 509	\$ 848	\$ 1,122	\$ 1,213		
Revenue							
Intergovernmental	148	484	115	-	600		
Internal Service	1,438	1,941	2,120	2,002	2,096		
Transfers and Interfund	252	-	-	-	-		
Charges for Services	12	19	24	20	348		
Miscellaneous	36	57	44	46	62		
Total Revenue	1,886	2,501	2,303	2,068	3,106		
Total Resources	\$ 2,166	\$ 3,010	\$ 3,151	\$ 3,190	\$ 4,319		
Requirements							
Appropriation							
Personnel	\$ 452	\$ 461	\$ 518	\$ 383	\$ 589		
Materials & Services	1,064	1,124	1,384	1,303	2,037		
Capital Outlay	141	121	128	100	150		
Debt Service							
<i>Principal</i>							
<i>Jail FFCO</i>	-	45	50	50	50		
<i>Note Payable</i>	-	-	-	6	23		
<i>Principal Total</i>	-	45	50	56	73		
<i>Interest</i>							
<i>Jail FFCO</i>	-	136	135	135	133		
<i>Note Payable</i>	-	-	-	-	-		
<i>Interest Total</i>	-	136	135	135	133		
Contingency	-	-	936	-	1,337		
Total Appropriation	1,657	1,888	3,151	1,977	4,319		
Total Requirements	\$ 1,657	\$ 1,888	\$ 3,151	\$ 1,977	\$ 4,319		

Slight differences due to rounding

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



FIVE-YEAR FORECAST

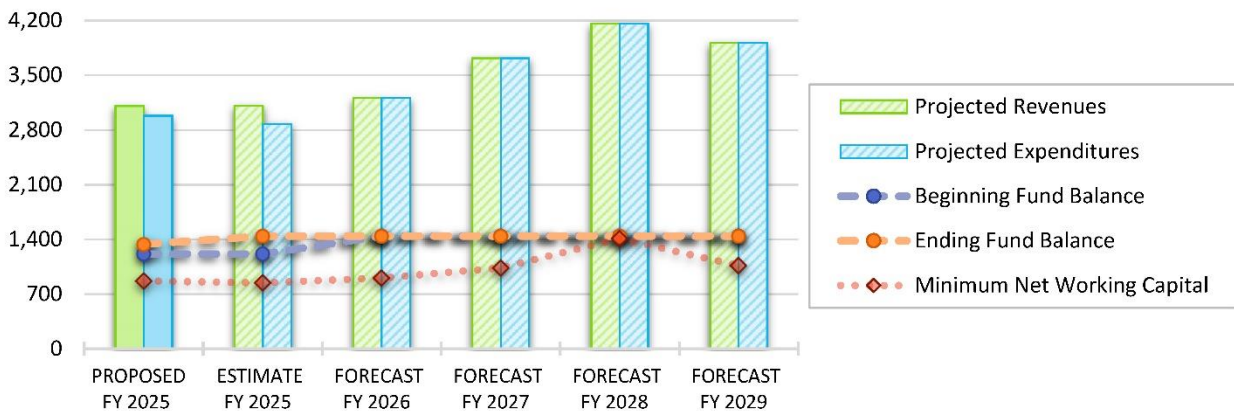
See pages 184 and 198 for the table showing forecast numbers, as well as information on the process and assumptions used to calculate projections.

Expenditures, matched by corresponding revenues (internal services charges), are expected to increase significantly over the next

five years with the completion of the Justice Center and Courthouse renovation.

An additional 1.0 FTE Facilities Technician is proposed in the fiscal year 2025 budget to handle the overall increased square footage in the County caused by the completion of the new Justice Center.

FACILITIES FUND
Projected Revenues and Expenditures | 2025-2029
Amounts in thousands



Closed Funds

Although these funds have no budget activity for fiscal year 2025, the information will continue to be published in budget documents until there is no longer any prior year all fund activity.

BELKNAP MUSEUM EXHIBIT CAPITAL PROJECT FUND

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

Budget (amounts in thousands)

	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Resources							
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Miscellaneous	30	-	-	-	-	-	-
Total Resources	\$ 30	\$ -	\$ -	\$ -	\$ -	-	-
Requirements							
Personnel	\$ 0	\$ -	\$ -	\$ -	\$ -	-	-
Materials & Services	30	-	-	-	-	-	-
Total Requirements	\$ 30	\$ -	\$ -	\$ -	\$ -	-	-

Slight differences due to rounding

CROOKED RIVER WATERSHED FUND

This fund is closed as of the end of fiscal year 2023 with the balance in the fund transferred to the General Fund. Activity continues in General Fund for fiscal year 2025 as well.

Budget (amounts in thousands)

	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Resources							
Beginning Fund Balance	\$ (0)	\$ -	\$ -	\$ -	\$ -	-	-
Intergovernmental	4	-	-	-	-	-	-
Miscellaneous	101	111	-	-	-	-	-
Total Resources	\$ 106	\$ 111	\$ -	\$ -	\$ -	-	-
Requirements							
Personnel	\$ 106	\$ 107	\$ -	\$ -	\$ -	-	-
Total Requirements	\$ 106	\$ 107	\$ -	\$ -	\$ -	-	-

Slight differences due to rounding

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Five-Year Forecasts

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FORECAST PROCESS AND ASSUMPTIONS

Inclusion of five-year financial forecasts, including capital expenditures, in the fiscal year 2025 budget document is the initial effort by Crook County to communicate its anticipated future operating and capital needs.

The forecasts on the following pages identify and project revenue and expenditures to anticipate possible funding deficiencies. Although an increase in the amount of property tax revenue is expected in fiscal year 2028, the projections conservatively do not include any additional dollars from Meta (Facebook) as the full magnitude is unknown at this time.

The proposed fiscal year 2025 budgeted revenues and expenditure appropriations are the starting point for the five-year forecasts for

each department-based fund, along with the Capital Projects and Debt Service Funds.

The fiscal year 2025 estimate column assumes that approximately 96% of the operating budget will be spent (with the exception of the Sheriff's Office Fund at 90%), while also accounting for any new information learned too late in the process to incorporate into the budget presentation.

Projected revenues and expenditures for fiscal years 2026 through 2029 are calculated from the fiscal year 2025 estimate column using the following table of assumptions for the percentage change from one year to the next:

Assumptions	PROPOSED FY 2025	ESTIMATE FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028	FORECAST FY 2029
Population Growth	1.0%	1.0%	1.5%	2.0%	2.0%	2.0%
Revenue						
Property Taxes	4.0%	4.0%	4.5%	5.0%	5.0%	5.0%
Road Agency <i>(amounts in thousands)</i>	\$750	\$750	\$765	\$780	\$796	\$812
Transient Room Tax	3.0%	3.0%	5.0%	5.0%	5.0%	5.0%
Road Taxes	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%
New Solar PILOT <i>(amounts in thousands)</i>					\$700	\$735
Federal PILT	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Other federal <i>(excl. known)</i>	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Other state <i>(excl. known)</i>	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Interest earnings	3.5%	3.5%	3.0%	2.5%	2.0%	2.0%
Expenses						
Inflation	3.2%	3.2%	2.0%	2.0%	2.0%	2.0%
Wages <i>(incl. COLA and step increases)</i>	6.5%	6.5%	4.5%	4.5%	4.5%	4.5%
Health Insurance	12.5%	12.5%	17.0%	9.0%	8.5%	8.0%
401k						
PERS - Tier I/II			3.0%		3.0%	3.0%
PERS - OPSRP			3.0%		3.0%	3.0%
Workers Benefit						
Workers Comp	10.0%	10.0%				

ROAD FUND

Although this fund is well within fiscal policy regarding the minimum net working capital requirement, maintaining operations at historical status quo continues to spend down fund balance. Historical reduction for the past 10 years has averaged \$500,000 per year, and the forecast demonstrates an accelerating reduction in fund balance of \$908,000 per year.

Department leadership is working on a plan to restructure operations in a more sustainable way, including seeking additional revenue and reviewing timing intervals for both road maintenance and equipment replacement.

(Amounts in thousands)

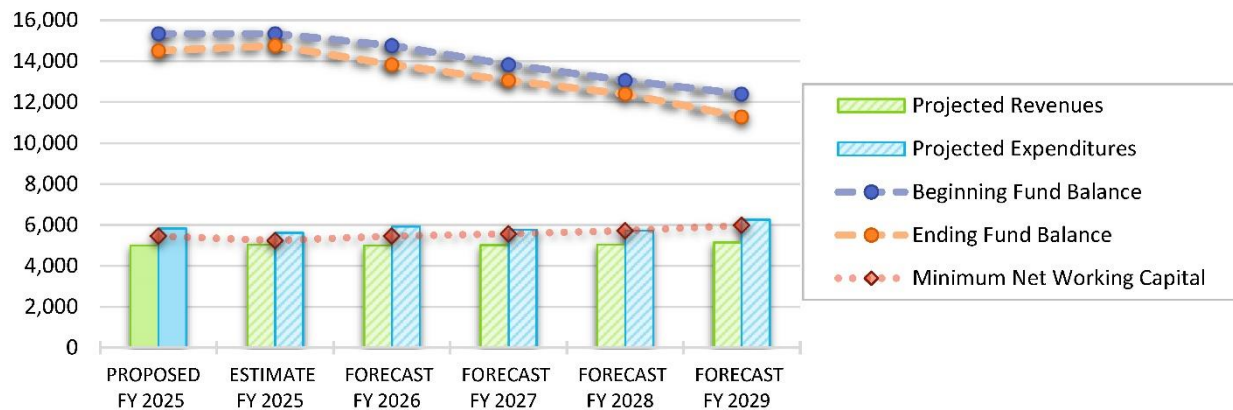
	PROPOSED FY 2025	ESTIMATE FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028	FORECAST FY 2029
Beginning Fund Balance	\$ 15,341	\$ 15,341	\$ 14,753	\$ 13,825	\$ 13,065	\$ 12,392
Revenue	4,994	5,022	4,992	5,009	5,042	5,150
Total Resources	20,335	20,363	19,745	18,835	18,107	17,541
Expenditures						
Personnel	\$ 2,245	\$ 2,155	\$ 2,273	\$ 2,395	\$ 2,522	\$ 2,654
Materials & Services	3,134	3,009	3,069	3,130	3,193	3,257
Capital Outlay	386	386	578	245	-	350
Transfers	60	60	-	-	-	-
Total Expenditures	5,825	5,610	5,919	5,770	5,715	6,261
ENDING FUND BALANCE	\$ 14,510	\$ 14,753	\$ 13,825	\$ 13,065	\$ 12,392	\$ 11,280

Ratio Fund Balance to Expenditures	249%	263%	234%	226%	217%	180%
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FTE	20.2	20.2	20.0	20.0	20.0	20.0
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ROAD FUND Projected Revenues and Expenditures | 2025-2029

Amounts in thousands



SHERIFF'S OFFICE FUND

Due to historical trends comparing budgeted to actual spending for several years, the fiscal year 2025 estimate column assumes that 90% of the operating budget will be spent (rather than 96% like the other fund forecasts). Forecasted expenditures for fiscal years 2026 through 2029 include net increases in personnel of 3.0 FTE with corresponding increases in other operational categories to align with the Sheriff's Office strategic plan.

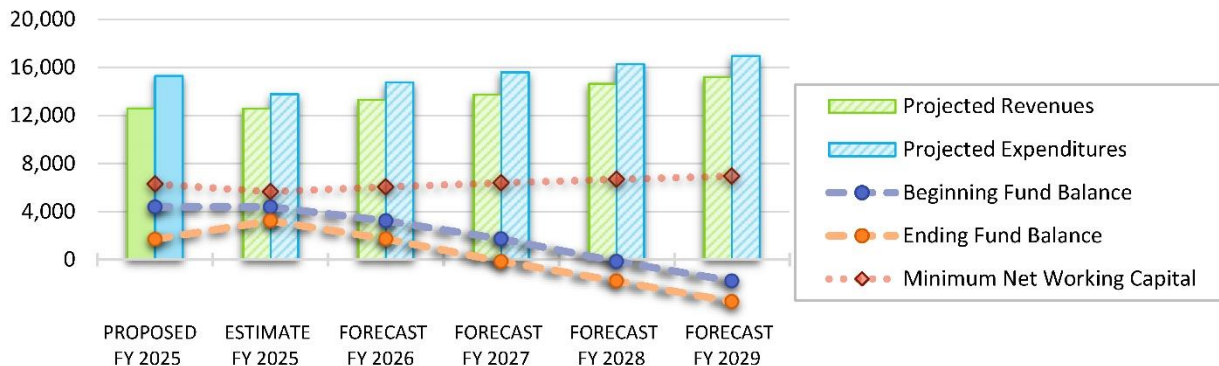
County leadership is seeking alternatives to fund the Sheriff's requested staffing levels as additional revenues of about 12-19% will be required to sustainably fund the plan and bring the fund into compliance with fiscal policies for required minimum net working capital.

(Amounts in thousands)

	PROPOSED FY 2025	ESTIMATE FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028	FORECAST FY 2029
Beginning Fund Balance	\$ 4,394	\$ 4,394	\$ 3,224	\$ 1,744	\$ (130)	\$ (1,770)
Revenue	12,577	12,577	13,273	13,733	14,616	15,208
Total Resources	16,971	16,971	16,497	15,477	14,486	13,438
Expenditures						
Personnel	\$ 10,246	\$ 9,221	\$ 10,024	\$ 10,760	\$ 11,312	\$ 11,893
Materials & Services	4,812	4,331	4,461	4,572	4,664	4,757
Capital Outlay	217	195	268	274	280	286
Total Expenditures	15,275	13,748	14,753	15,606	16,256	16,935
ENDING FUND BALANCE	\$ 1,696	\$ 3,224	\$ 1,744	\$ (130)	\$ (1,770)	\$ (3,497)
Ratio Fund Balance to Expenditures	11%	23%	12%	-1%	-11%	-21%
FTE	74.3	74.3	75.8	77.3	77.3	77.3

SHERIFF'S OFFICE FUND Projected Revenues and Expenditures | 2025-2029

Amounts in thousands



COMMUNITY DEVELOPMENT FUND

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

This forecast depicts conservatively low revenue estimates considering the current economic slowdown while projecting current operational levels of staffing through fiscal year

2029 to fulfill known multi-year obligations for inspections and plan reviews. Growth in revenue fueled by new demand for services is difficult to project but always a possibility. While there is some anticipated spenddown of fund balance in the near-term, department leadership will continue to closely monitor fund activity and make strategic adjustments as needed to maintain both sustainable operations and consistent service delivery.

(Amounts in thousands)

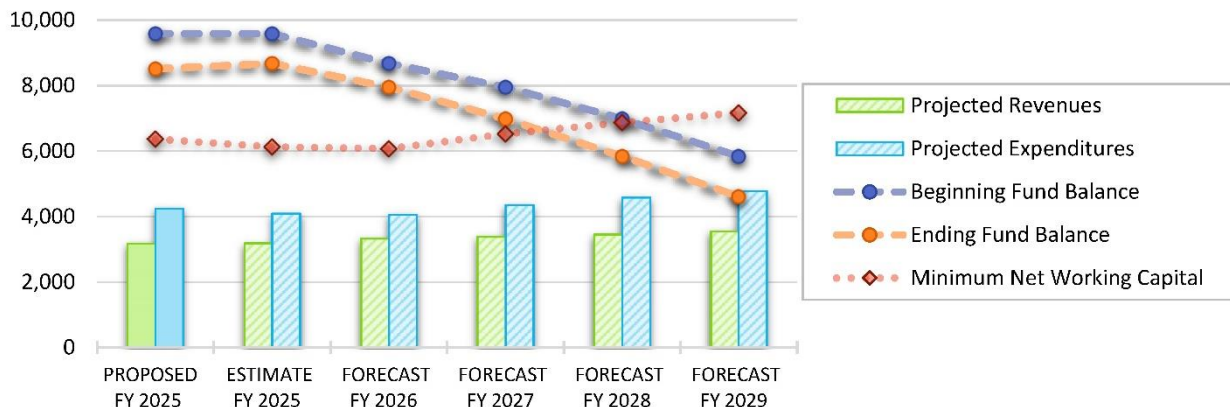
	PROPOSED FY 2025	ESTIMATE FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028	FORECAST FY 2029
Beginning Fund Balance	\$ 9,582	\$ 9,582	\$ 8,672	\$ 7,948	\$ 6,981	\$ 5,843
Revenue	3,176	3,176	3,326	3,383	3,447	3,552
Total Resources	12,758	12,758	11,999	11,331	10,428	9,395
Expenditures						
Personnel	\$ 2,860	\$ 2,746	\$ 2,936	\$ 3,164	\$ 3,331	\$ 3,504
Materials & Services	1,146	1,100	1,072	1,094	1,115	1,138
Capital Outlay	240	240	43	92	139	138
Total Expenditures	4,246	4,086	4,051	4,350	4,585	4,780
ENDING FUND BALANCE	\$ 8,512	\$ 8,672	\$ 7,948	\$ 6,981	\$ 5,843	\$ 4,615

Ratio Fund Balance to Expenditures	200%	212%	196%	161%	127%	97%
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FTE	24.7	24.7	24.7	24.7	24.7	24.7
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COMMUNITY DEVELOPMENT FUND Projected Revenues and Expenditures | 2025-2029

Amounts in thousands



HEALTH AND HUMAN SERVICES FUND

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

Revenues are calculated based on conservative growth assumptions because actual funding

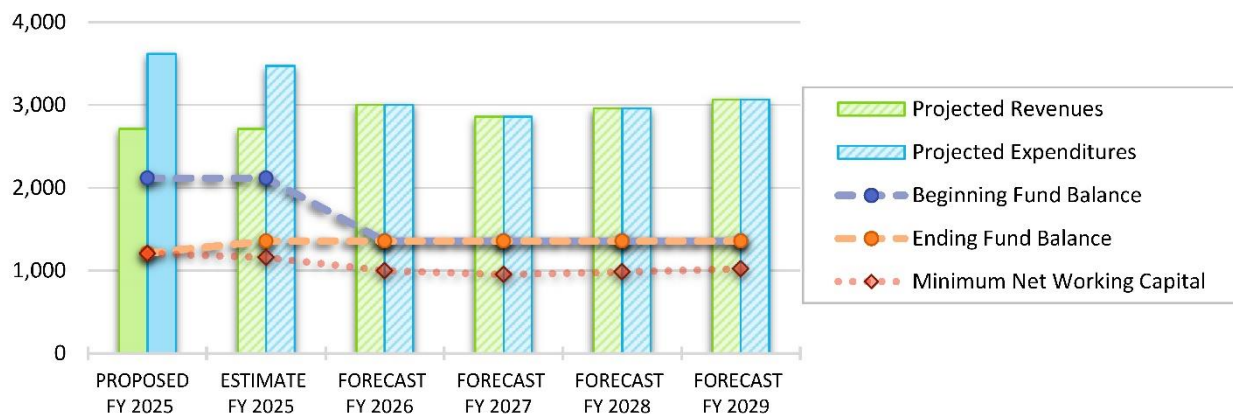
depends heavily on federal and state public health priorities which can be difficult to predict. General Fund support is calculated at 15% of the total planned expenditure each year. The service level is heavily determined by federal and state public health funding. Leadership will continue to closely monitor fund activity and make strategic adjustments as needed.

(Amounts in thousands)

	PROPOSED FY 2025	ESTIMATE FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028	FORECAST FY 2029
Beginning Fund Balance	\$ 2,118	\$ 2,118	\$ 1,357	\$ 1,357	\$ 1,357	\$ 1,357
Revenue	2,711	2,711	2,999	2,859	2,956	3,063
Total Resources	4,829	4,829	4,356	4,216	4,312	4,420
Expenditures						
Personnel	2,497	2,397	1,918	1,998	2,031	2,107
Materials & Services	1,075	1,032	826	860	874	907
Capital Outlay	45	43	255	-	50	50
Total Expenditures	3,617	3,472	2,999	2,859	2,956	3,063
ENDING FUND BALANCE	\$ 1,212	\$ 1,357	\$ 1,357	\$ 1,357	\$ 1,357	\$ 1,357
Ratio Fund Balance to Expenditures	34%	39%	45%	47%	46%	44%
FTE	26.1	26.1	27.1	27.1	27.1	27.1

HEALTH AND HUMAN SERVICES FUND Projected Revenues and Expenditures | 2025-2029

Amounts in thousands



VETERANS SERVICES FUND

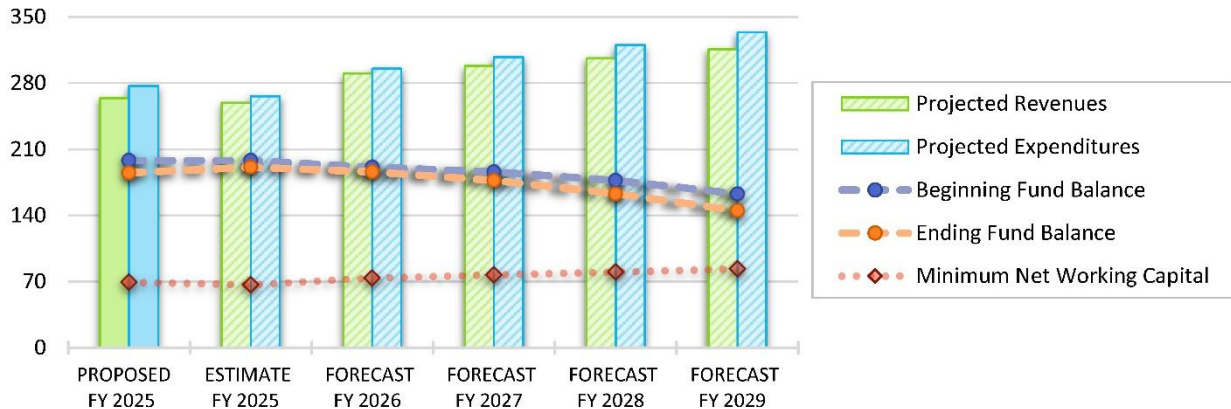
Although expenditures slightly exceed revenues in fiscal years 2026 through 2029, Veterans Services operations are projected to maintain the required minimum net working capital through fiscal year 2029. Plans to increase

service levels in fiscal year 2026 are contingent on the successful procurement of additional revenues from grants and/or other kinds of contributions. Leadership will adjust as needed to maintain sustainable operations.

(Amounts in thousands)

	PROPOSED FY 2025	ESTIMATE FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028	FORECAST FY 2029
Beginning Fund Balance	\$ 198	\$ 198	\$ 191	\$ 186	\$ 177	\$ 163
Revenue	264	259	290	298	306	316
Total Resources	462	457	481	484	483	479
Expenditures						
Personnel	\$ 179	\$ 172	\$ 184	\$ 194	\$ 205	\$ 216
Materials & Services	98	94	111	113	115	118
Total Expenditures	277	266	295	307	320	334
ENDING FUND BALANCE	\$ 185	\$ 191	\$ 186	\$ 177	\$ 163	\$ 145
Ratio Fund Balance to Expenditures	67%	72%	63%	58%	51%	44%
FTE	2.1	2.1	2.1	2.1	2.1	2.1

VETERANS SERVICES FUND
Projected Revenues and Expenditures | 2025-2029
Amounts in thousands



CAPITAL PROJECTS FUND

Design and planning for the Courthouse renovation is planned in fiscal year 2025 with construction in fiscal years 2026 and 2027. The County was unsuccessful in securing funding from the State in the 2023-2025 biennium for the Courthouse project. As a result, the County is scaling back the Courthouse renovation project and deferring construction of an additional building. A very preliminary estimate is an

additional \$15 million in debt financing is needed to complete the anticipated renovation costs of the Courthouse, with a total cost of \$20.6 million. This information will continue to be updated as plans are refined.

(Amounts in thousands)

	PROPOSED FY 2025	ESTIMATE FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028	FORECAST FY 2029
Beginning Fund Balance	\$ -	\$ -	\$ 3,191	\$ 6,807	\$ -	\$ -
Revenue	16,086	16,086	13,966	85	-	-
Total Resources	16,086	16,086	17,157	6,892	-	-
Expenditures						
Materials & Services	3,984	3,825	350	282	-	-
Capital Outlay	1,570	1,570	10,000	6,610	-	-
Transfers	7,500	7,500	-	-	-	-
Total Expenditures	13,054	12,895	10,350	6,892	-	-
ENDING FUND BALANCE	\$ 3,032	\$ 3,191	\$ 6,807	\$ -	\$ -	\$ -

Ratio Fund Balance to
Expenditures

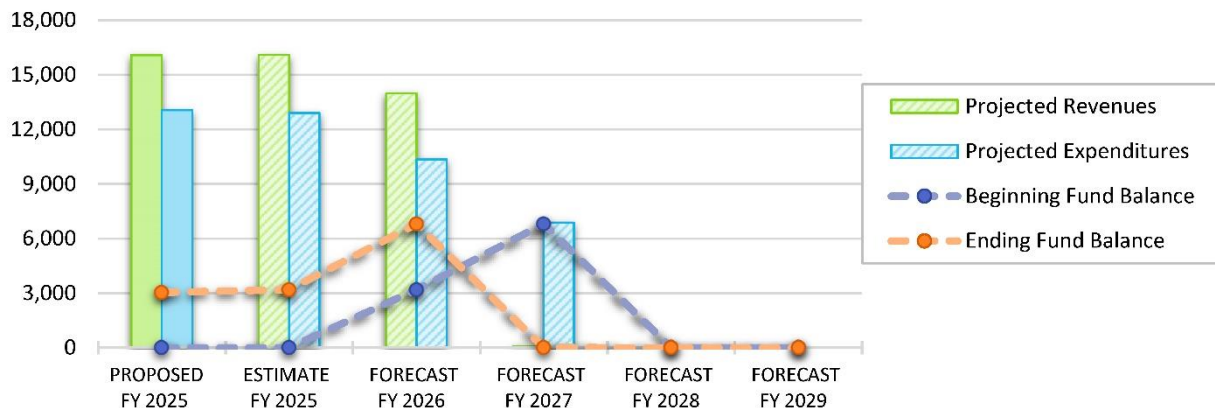
23% 25% 66% 0%

FTE

- - - - - -

CAPITAL PROJECTS FUND Projected Revenues and Expenditures | 2025-2029

Amounts in thousands



DEBT SERVICE FUND

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

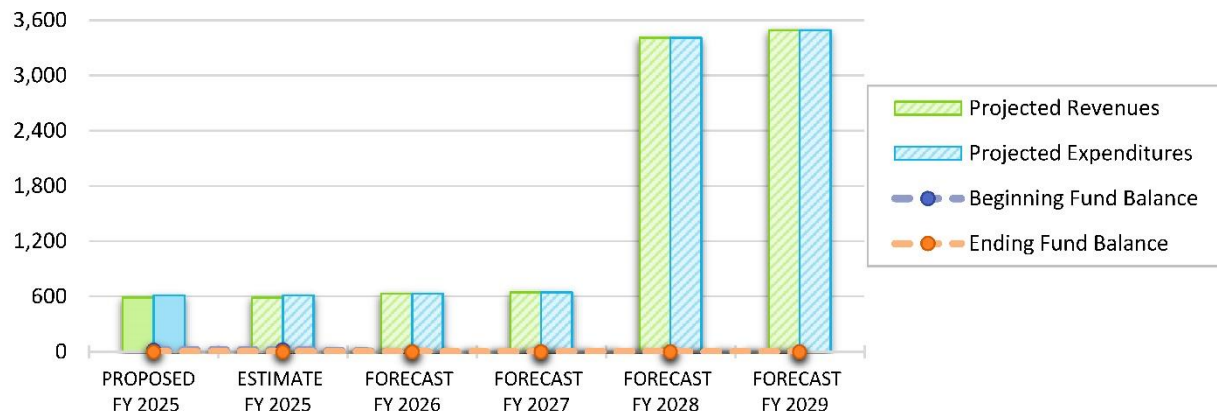
voter-approved and may be funded with a levy; however, present forecasts indicate the debt will be able to be paid with property taxes collected from the data centers when they begin to come on to the tax rolls beginning in fiscal year 2028. This information will be reviewed and updated annually.

(Amounts in thousands)

	PROPOSED FY 2025	ESTIMATE FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028	FORECAST FY 2029
Beginning Fund Balance	\$ 21	\$ 23	\$ -	\$ -	\$ -	\$ -
Revenue	590	588	629	647	3,412	3,494
Total Resources	611	611	629	647	3,412	3,494
Expenditures						
Debt Service						
Principal	\$ 155	\$ 155	\$ 180	\$ 205	\$ 662	\$ 747
Interest	456	456	449	442	2,750	2,747
Total Expenditures	611	611	629	647	3,412	3,494
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

DEBT SERVICE FUND Projected Revenues and Expenditures | 2025-2029

Amounts in thousands



FAIRGROUNDS FUND

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

Revenues decrease in fiscal year 2026 after the spenddown of one-time funding from the state for capital improvements in the prior years. State legislation providing ongoing revenue of an additional \$300,000 annually stalled in the 2023 session. Legislators recognize that

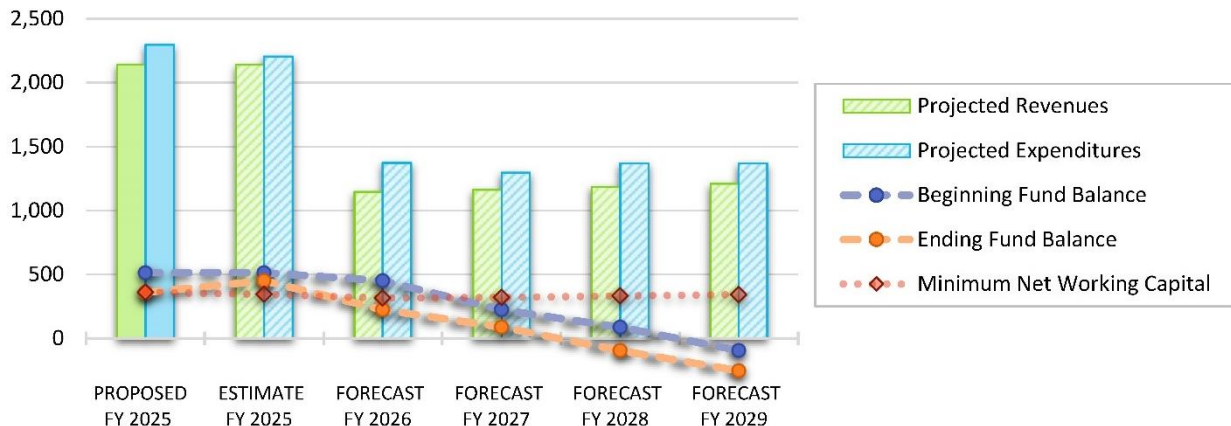
fairgrounds throughout the state are struggling financially, and we anticipate this legislation will be in the 2025 regular session.

The forecast shows operations at their current level, which does not include sufficient funding for capital repair and replacement. The funding noted above will contribute significantly to the operation, however, that funding is not anticipated to be sufficient to address the repairs and replacement of the aging facilities. Other revenue or sources of funding will be needed.

<i>(Amounts in thousands)</i>	PROPOSED FY 2025	ESTIMATE FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028	FORECAST FY 2029
Beginning Fund Balance	\$ 514	\$ 514	\$ 451	\$ 223	\$ 88	\$ (95)
Revenue	2,140	2,140	1,145	1,163	1,185	1,210
Total Resources	2,654	2,654	1,596	1,385	1,273	1,115
Expenditures						
Personnel	\$ 500	\$ 480	\$ 522	\$ 551	\$ 582	\$ 613
Materials & Services	727	698	712	726	741	755
Capital Outlay	1,068	1,025	139	20	45	-
Total Expenditures	2,295	2,203	1,373	1,298	1,367	1,368
ENDING FUND BALANCE	\$ 359	\$ 451	\$ 223	\$ 88	\$ (95)	\$ (253)
 Ratio Fund Balance to Expenditures	16%	20%	16%	7%	-7%	-19%
 FTE	5.50	5.50	5.50	5.50	5.50	5.50

Projected Revenues and Expenditures | 2025-2029

Amounts in thousands



LANDFILL FUND

The Landfill fund balance will meet fiscal policy regarding minimum net working capital in fiscal year 2026 by using debt financing for likely substantial DEQ-required capital upgrades and other necessary improvements. General operating expenses for personnel, materials

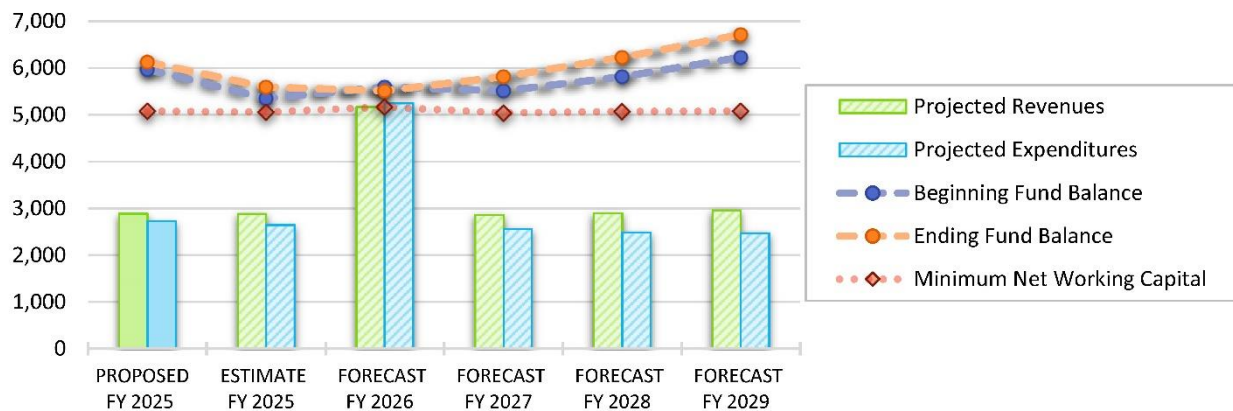
and services, and equipment replacement are forecasted to be sustainably funded by consistent incremental increases in user charges. Leadership will continue to monitor fund activity and make strategic adjustments as needed.

(Amounts in thousands)

	PROPOSED FY 2025	ESTIMATE FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028	FORECAST FY 2029
Beginning Fund Balance	\$ 5,969	\$ 5,350	\$ 5,592	\$ 5,511	\$ 5,815	\$ 6,226
Revenue	2,886	2,886	5,165	2,860	2,893	2,957
Total Resources	8,855	8,236	10,757	8,371	8,708	9,184
Expenditures						
Personnel	\$ 902	\$ 866	\$ 930	\$ 980	\$ 1,032	\$ 1,085
Materials & Services	1,164	1,117	931	984	1,118	1,078
Capital Outlay	660	660	3,385	355	95	70
Debt Service	-	-	-	237	237	237
Total Expenditures	2,726	2,643	5,246	2,556	2,482	2,470
ENDING FUND BALANCE	\$ 6,129	\$ 5,592	\$ 5,511	\$ 5,815	\$ 6,226	\$ 6,714
Ratio Fund Balance to Expenditures	225%	212%	105%	227%	251%	272%
FTE	9.0	9.0	9.0	9.0	9.0	9.0

LANDFILL FUND Projected Revenues and Expenditures | 2025-2029

Amounts in thousands



WEED CONTROL FUND

The Weed Control Fund is forecasted to operate within fiscal policy until fiscal year 2028. Program revenue will have to increase to keep up with the growth in anticipated expenses. Leadership will

monitor fund activity and make strategic adjustments as needed to maintain sustainable operations.

(Amounts in thousands)

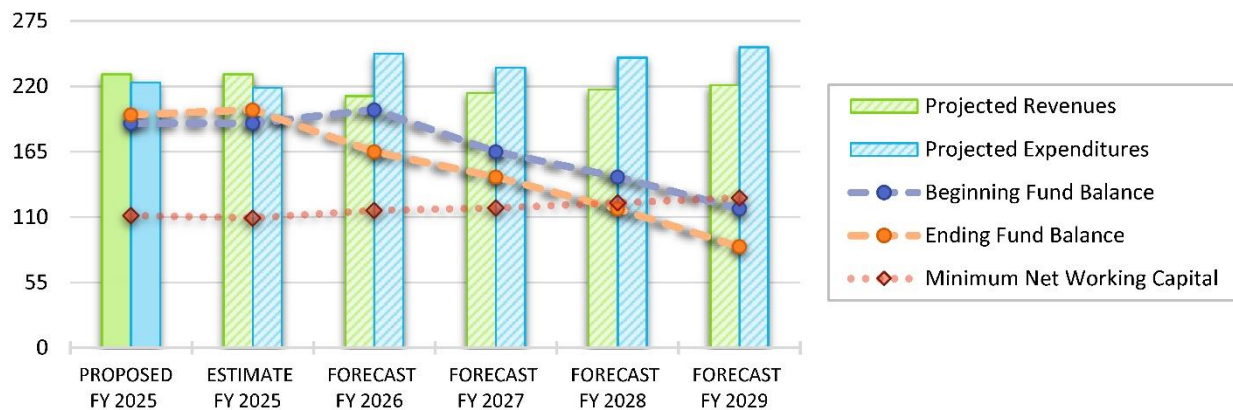
	PROPOSED FY 2025	ESTIMATE FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028	FORECAST FY 2029
Beginning Fund Balance	\$ 189	\$ 189	\$ 200	\$ 165	\$ 144	\$ 117
Revenue	230	230	212	214	217	221
Total Resources	419	419	412	379	361	338
Expenditures						
Personnel	\$ 116	\$ 116	\$ 123	\$ 129	\$ 135	\$ 142
M&S	107	103	105	107	109	111
Capital Outlay	-	-	20	-	-	-
Total Expenditures	223	219	247	236	244	253
ENDING FUND BALANCE	\$ 196	\$ 200	\$ 165	\$ 144	\$ 117	\$ 85

Ratio Fund Balance to Expenditures	88%	92%	67%	61%	48%	34%
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FTE	1.0	1.0	1.0	1.0	1.0	1.0
------------	------------	------------	------------	------------	------------	------------

WEED CONTROL FUND Projected Revenues and Expenditures | 2025-2029

Amounts in thousands



AIRPORT FUND

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

2025. The County anticipates both federal and state grants to fund 99% of the capital expenditures for t-hangers and runways in fiscal years 2025 through 2027. This forecast anticipates a continued partnership with the City of Prineville, with City staff serving in an airport manager role, with an on-site FBO taking over on-site aviation facility maintenance and fueling operations.

(Amounts in thousands)

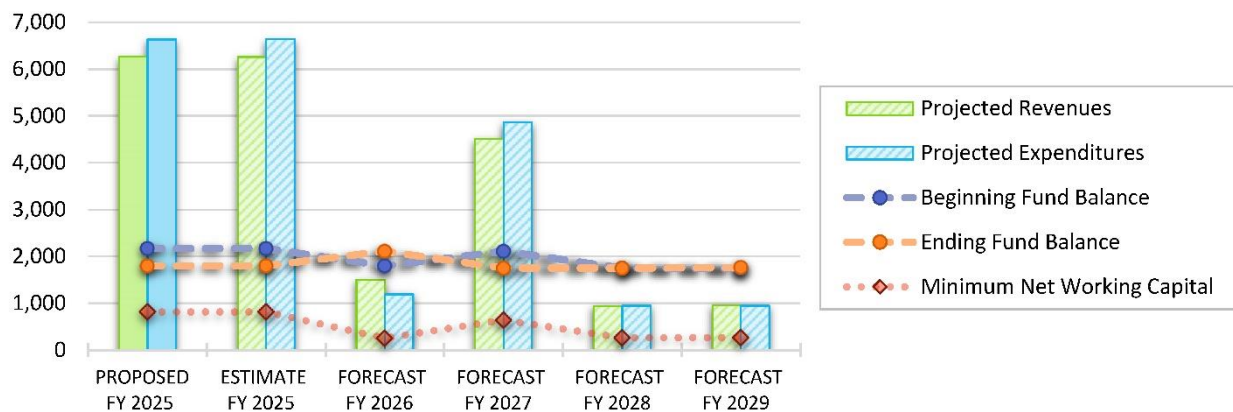
	PROPOSED FY 2025	ESTIMATE FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028	FORECAST FY 2029
Beginning Fund Balance	\$ 2,169	\$ 2,169	\$ 1,801	\$ 2,112	\$ 1,751	\$ 1,750
Revenue	6,264	6,264	1,501	4,509	943	961
Total Resources	8,433	8,433	3,302	6,620	2,694	2,712
Expenditures						
Materials & Services	\$ 483	\$ 483	\$ 445	\$ 486	\$ 528	\$ 539
Capital Outlay	5,736	5,736	333	3,972	-	-
Debt Service	413	413	412	412	415	409
Total Expenditures	6,632	6,632	1,190	4,870	943	947
ENDING FUND BALANCE	\$ 1,801	\$ 1,801	\$ 2,112	\$ 1,751	\$ 1,750	\$ 1,764

Ratio Fund Balance to Expenditures	27%	27%	177%	36%	186%	186%
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FTE	-	-	-	-	-	-
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AIRPORT FUND Projected Revenues and Expenditures | 2025-2029

Amounts in thousands



FACILITIES FUND

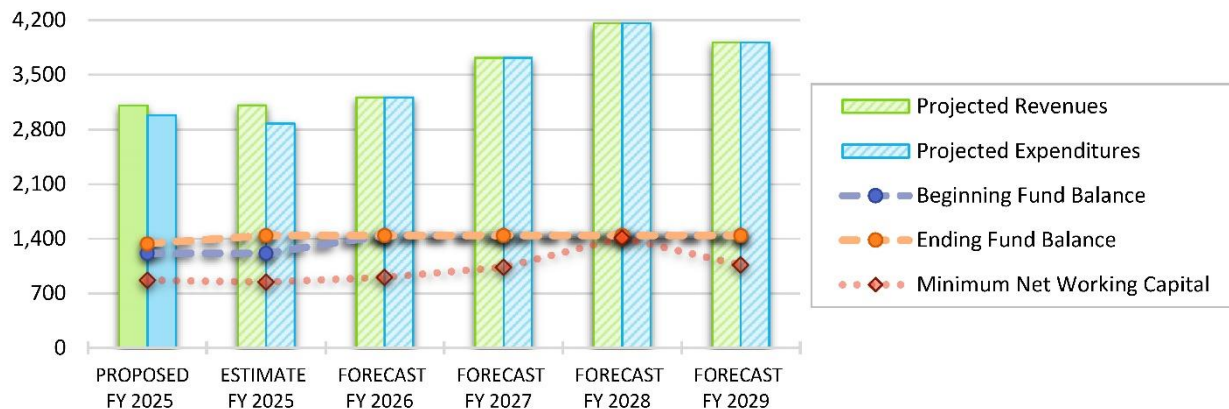
Expenditures, matched by corresponding revenues (internal services charges), are expected to increase significantly over the next five years with the completion of the Justice Center and Courthouse renovation.

An additional 1.0 FTE Facilities Technician is proposed in the fiscal year 2025 budget to handle the overall increased square footage in the County caused by the completion of the new Justice Center.

(Amounts in thousands)

	PROPOSED FY 2025	ESTIMATE FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028	FORECAST FY 2029
Beginning Fund Balance	\$ 1,213	\$ 1,213	\$ 1,442	\$ 1,442	\$ 1,442	\$ 1,442
Revenue	3,106	3,106	3,210	3,715	4,157	3,917
Total Resources	4,319	4,319	4,652	5,157	5,599	5,359
Expenditures						
Personnel	\$ 589	\$ 565	\$ 612	\$ 646	\$ 681	\$ 717
Materials & Services	2,037	1,956	2,145	2,613	2,665	2,768
Capital Outlay	150	150	250	250	250	250
Debt Service	206	206	203	206	561	181
Total Expenditures	2,982	2,877	3,210	3,715	4,157	3,917
ENDING FUND BALANCE	\$ 1,337	\$ 1,442	\$ 1,442	\$ 1,442	\$ 1,442	\$ 1,442
Ratio Fund Balance to Expenditures	45%	50%	45%	39%	35%	37%
FTE	6.0	6.0	6.0	6.0	6.0	6.0

FACILITIES FUND
Projected Revenues and Expenditures | 2025-2029
 Amounts in thousands



FIVE-YEAR COMBINED CAPITAL OUTLAY SCHEDULE

(Amounts in thousands)

	2025		5-Year Forecast					5-Year Total	Operating Impact*
	PROPOSED	Funding Source	2025 Est	2026	2027	2028	2029		
Construction and Building Improvements									
Fairgrounds	\$ 989	State grant, donations	\$ 989	\$ -	\$ -	\$ 45	\$ -	\$ 1,034	FB/REV
Airport									
Environmental Study	130	State grant	130	-	-	-	-	130	NAH
Hangars	1,300	Airport fund balance	1,300	-	-	-	-	1,300	ACM
Runway 33/15	4,306	Federal grant	4,306	-	-	-	-	4,306	ACM
Runway 11/29	-	Federal grant	-	333	3,972	-	-	4,305	ACM
Justice Center	1,570	Debt and state grant	1,570	-	-	-	-	1,570	NOB
Courthouse Renovation	-	Debt	-	10,000	6,610	-	-	16,610	NOB
Landfill	215	Landfill operations	215	2,050	-	-	-	2,265	LU
Facilities Improvements	150	Internal service fees	150	250	250	250	250	1,150	MOB
Total - Construction and Building Improvements	\$ 8,660		\$ 8,660	\$ 12,633	\$ 10,832	\$ 295	\$ 250	\$ 32,670	
Vehicles and Equipment Replacement									
Assessor's Office vehicles	\$ -	General Fund	\$ -	\$ 27	\$ -	\$ 32	\$ -	\$ 59	REV
Administration copier	-	General Fund	-	-	-	10	-	10	REV
Juvenile transport	-	General Fund	-	-	56	-	-	56	REV
Roads	386	State gas taxes	386	578	245	-	350	1,559	REV
Community Development	240	Charges for services	240	43	92	139	138	651	REV
Sheriff's Office									
Patrol Vehicles	150	Sheriff's Office Fund	208	268	274	280	286	1,316	REV
Mobile Command Unit	50	Federal Title III funds	50	-	-	-	-	50	REV
Jail	25	Sheriff's Office Fund	25	-	-	-	-	25	REV
Emergency Services	32	Sheriff's Office Fund	32	-	-	-	-	32	REV
Parole & Probation	10	State grant	10	-	-	-	-	10	REV
Clerk's Office election equipment	105	Charges for services	105	-	-	-	-	105	REV
Landfill equipment/vehicles	445	Landfill operations	445	1,335	355	95	70	2,300	REV
Health Dept vehicles	45	Grants, General Fund	45	55	-	50	50	200	REV
Health Dept mobile outreach unit	-	State grant	-	200	-	-	-	200	NEV
Library van	-	Property taxes	-	-	-	45	-	45	REV
Weed	-	Weed Fund	-	20	-	-	-	20	REV
Fairgrounds truck, forklift	79	Fairgrounds Fund	79	-	20	-	-	99	REV
Total - Vehicle and Equipment Replacement	\$ 1,567		\$ 1,625	\$ 2,526	\$ 1,042	\$ 651	\$ 893	\$ 6,737	
Technology									
Information Technology - New ERP Software, security and other	\$ 270	Federal ARPA	\$ 270	\$ -	\$ -	\$ -	\$ -	\$ 270	IT
GIS - Pictometry Imagery	32	Charges for Services	32	32	32	32	32	160	IT
Total - Technology	\$ 302		\$ 302	\$ 32	\$ 32	\$ 32	\$ 32	\$ 430	
CAPITAL OUTLAY TOTAL	\$ 10,529		\$ 10,587	\$ 15,191	\$ 11,906	\$ 978	\$ 1,175	\$ 39,837	

*See explanations on next page

OPERATING IMPACTS OF CAPITAL INVESTMENT

The capital outlay schedule on the previous page includes a column with information on the operating impact of the capital investment made. The following information describes the impact.

ACM – Airport capital maintenance

Facilities such as runway and/or taxiway overlays or improvements initially result in reduced maintenance costs and over time return to similar costs prior to replacement (constant dollars).

FB – Fairgrounds buildings

The impacts to operating costs associated with the varying fairgrounds building improvements varies from insignificant impacts as described in MOB – Major office building upgrades / repairs / renovations below to significant for new facilities. The schedule of building improvements at the fairgrounds are primarily major deferred maintenance items that should require little maintenance in the next few years, increasing with the age of the improvement. New improvements are revenue-generating, which is anticipated to offset additional operating costs and result in a positive return on investment to the County.

IT – Information technology

Operating costs for IT investment is anticipated to have nominal impact on existing operating costs in that existing software and hardware maintenance agreements will be replaced with similar cost.

Land – Land

No impact to operating costs is anticipated with the acquisition of land until such time that it is developed.

LU – Landfill upgrades

Landfill improvement upgrades are primarily driven by necessity due to changes in regulations. Impacts of such upgrades to operating costs may vary and will need to be recovered through user charges.

MOB – Major office building upgrades / repairs / renovations

Impacts to operating costs vary from potential

significant reductions due to less maintenance and more efficient operations of new systems, e.g., heating, ventilation, air conditioning, to insignificant impacts from roof replacement or painting or similar improvement.

MRW – Major road work

Major road work projects consists of overlays and other similar projects. Operating costs for these projects are anticipated to be reduced in the first few years following completion, increasing annually until the next major work is needed.

NAC – New airport capital

New facilities such as runways and taxiways, will increase maintenance costs incrementally. Such costs are factored into budgets with the addition of these facilities.

NAH – New airport hangar

Operating impacts are anticipated to be nominal and recovered through rental of the asset.

NEV – New equipment and vehicles

New equipment is expected to have nominal to potentially significant operating cost impacts. Significant cost impacts are anticipated with new vehicles that will have significant usage. Such costs are factored into operating budgets with the addition of the vehicles and cost/benefit analysis is considered.

NOB – New office buildings

Operating costs are anticipated to be significant with the addition of new office buildings, ranging from \$24 per square foot per year to \$36 per square foot per year. Note: The Courthouse is shown as a new office building as the scope of renovation is significant.

REV – Replacement equipment and vehicles

Operating costs are anticipated to decline during the first few years after replacement as less maintenance is expected and the replacement items are more efficient, i.e., use less energy and have increased digital capabilities.

Informational Section

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Assessed Value and Property Tax Summaries

ABOUT PROPERTY TAX

There are three types of property tax levies in Oregon. The permanent rate levy funds general county operations, including the Sheriff’s Office, Jail, and Library. The debt service levy is used for principal and interest payments on general obligation bonds approved by the voters. Rates for debt services are set based on each year's requirements. Local option levies are voter-approved, time-limited levies for specified purposes. Local option levies are limited to five years for operations and ten years for capital projects.

Property is assessed January 1 for the fiscal year beginning July 1. Taxes are due beginning November 15, and discounts are allowed for taxes paid in full by November 15.

ABOUT ASSESSED VALUE

Each local government’s tax rate was determined by the State of Oregon in 1997. Crook County’s permanent rate is \$3.8702 per \$1,000 of assessed value. No action of the county can increase the permanent tax rate.

Ballot Measure 50, implemented in the 1997-98 tax year, limits assessed value to the lower of Maximum Assessed Value (MAV) or Real Market Value (RMV). Maximum Assessed Value increases by 3% annually. There are exceptions to the 3% annual increase.

Maximum Assessed Value may increase by more than 3% if:

- There is new construction or improvements
- The property is partitioned or subdivided
- Rezoning occurs and the property is used per rezoning Limits and Compression

The total tax on a given piece of property is limited as follows:

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

If the total tax bill exceeds the limits, taxes are reduced in a process called compression.

About Property Tax Allocation – Where does every collected tax dollar go?

Every \$1 paid in taxes in fiscal year 2023 was split out across these service providers by these approximate amounts:

Service/Provider	Amount*
Crook County	29½¢
Education	46¢
Fire Protection	12¢
City of Prineville	7¢
Parks & Recreation	3¢
Other Public Services	1½¢
Bowman Museum	1¢



*Slight differences due to rounding

DID YOU KNOW?

Of the \$37.3 million of current year property taxes collected for 2023, only \$11.1 million (29.6%) remained with Crook County to provide all the needed services to the residents of the county, including the operation of the Sheriff’s Office, Jail, and Library.

PROPERTY TAX LEVIES

(Amounts in thousands)

Fiscal Year	Total Taxable Assessed Value	% Change	Direct Rate ^a					GO Bond		Total Direct Rate ^a
			General	Sheriff	Library	Museum	Total ^a	Levy	Rate	
			0.8567	2.4612	0.4922	0.0600	3.8702			
2023	\$ 2,865,835	8.0%	\$ 2,321.9	\$ 7,164.6	\$ 1,432.9	\$ 172.0	\$ 11,091.4	\$ 571.0	0.2040	4.0742
			Updated Direct Rate Allocation ^a							
			General	Sheriff	Library	Museum	Total ^a			
			1.0438	2.2331	0.5333	0.0600	3.8702			
2024	3,127,765	9.1%	3,264.7	6,984.6	1,668.0	187.7	12,105.1	632.0	0.2021	4.0723
2025 ^b	3,252,875	4.0%	3,395.3	7,264.0	1,734.8	195.2	12,589.3	619.0	0.1903	4.0605
2026 ^b	3,399,255	4.5%	3,548.1	7,590.9	1,812.8	204.0	13,155.8	666.3	0.1960	4.0662
2027 ^b	3,569,217	5.0%	3,725.5	7,970.4	1,903.5	214.2	13,813.6	678.2	0.1900	4.0602
2028 ^b	3,747,678	5.0%	3,911.8	8,369.0	1,998.6	224.9	14,504.3	712.1	0.1900	4.0602
2029 ^b	3,935,062	5.0%	4,107.4	8,787.4	2,098.6	236.1	15,229.5	747.7	0.1900	4.0602

^a Per \$1,000 of assessed value

^b Estimated

PROPERTY TAX COLLECTIONS

(Amounts in thousands)

Fiscal Year	Taxes Levied for the Fiscal Year**	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2025	\$ 13,208.3	* \$ -	* 0.0%			
2024	12,737.1	* -	* 0.0%			
2023	11,662.4	11,164.5	95.7%	\$ 303.8	\$ 11,468.3	98.3%
2022	10,846.3	10,267.6	94.7%	338.2	10,605.8	97.8%
2021	10,341.0	9,725.6	94.0%	428.2	10,153.9	98.2%
2020	9,615.5	8,973.6	93.3%	249.0	9,222.6	95.9%
2019	9,050.3	8,532.9	94.3%	226.7	8,759.5	96.8%

* Estimated

** Amounts based on the tax collection year July 1 to June 30

PRINCIPAL PROPERTY TAXPAYERS IN CROOK COUNTY | 2023

Taxpayer	Taxable Assessed Value	Rank	% of Total Taxable Assessed Value
Pacificorp (PP&L)	\$95,465,728	1	3.05%*
Avangrid Renewable/ Gala Solar Farm	75,402,000	2	2.41%
LS Propdrop LLC	22,283,770	3	0.71%
ET 101 LLC	18,304,980	4	0.59%
Brasada Ranch Development LLC	18,811,386	5	0.60%
O'Ryan Ranches LLC	6,377,924	6	0.20%
Lumen Technologies Inc	15,385,083	7	0.49%
FNF NV Brasada LLC	16,586,468	8	0.53%
Apple Inc	10,375,490	9	0.33%
Harrison Industries LLC	8,322,580	10	0.27%

**Pending tax adjustment due to a valuation appeal which may result in a refund.*

PRINCIPAL EMPLOYERS IN CROOK COUNTY | 2023

Employer	# of Employees	% of Total County Employment
Crook County School District	532	8.0%
Les Schwab Prineville Operations	470	7.1%
Meta Platforms, Inc. - Facebook Data Center	350	5.3%
Rosendin Electric Inc.	315	4.7%
Brasada Ranch	280	4.2%
Endura Products, formerly Contact Industries	245	3.7%
St. Charles Health System	220	3.3%
Crook County	217	3.3%
Ochoco National Forest	175	2.6%
Western Heavy Haul & SMAF	171	2.6%

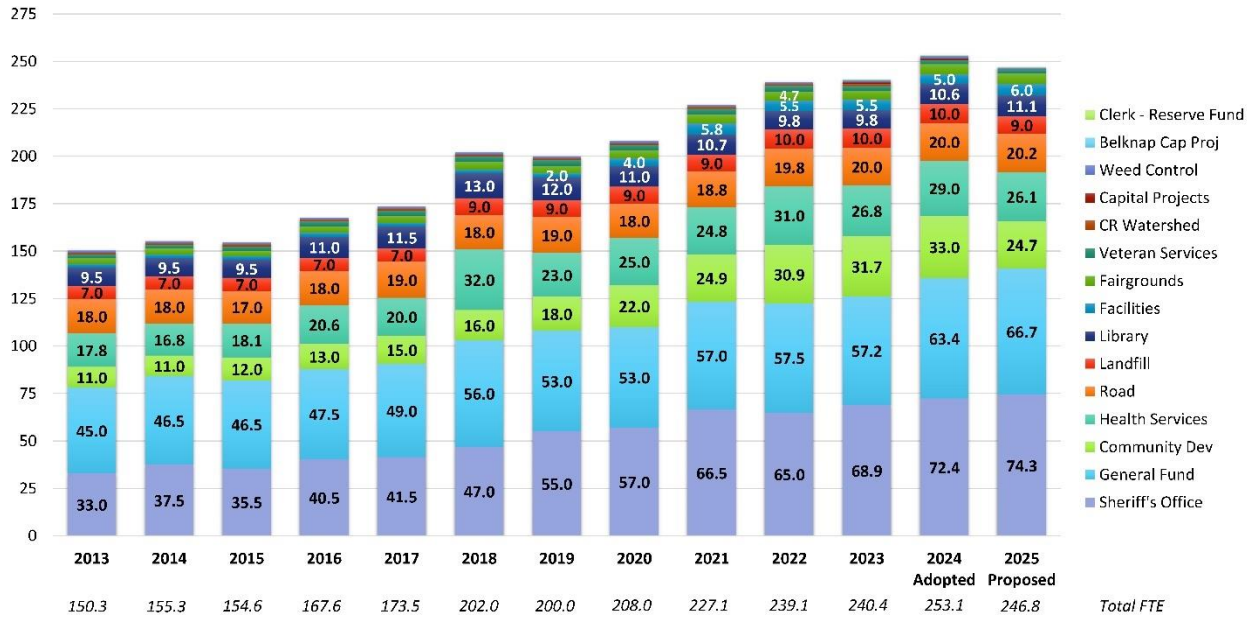
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Personnel FTE Comparison to Prior Years

	2022 Adopted	2023 Adopted	2024 Adopted	2025 Proposed	Change	Reasons for Change
Administration & Board of Commissioners	3.00	3.00	4.00	6.00	2.00	Added 1.0 FTE County Manager; increased two part-time Commissioners to 1.0 FTE each
Assessor's Office	8.00	8.00	8.00	8.80	0.80	Added 1.0 FTE Appraiser; reduced Assessment Tech from 1.0 to 0.8 FTE
County Clerk's Office	3.60	3.92	3.97	3.97	-	
District Attorney (incl. Victims Assistance)	13.75	14.75	16.65	16.65	-	
Finance	7.40	6.60	7.10	7.10	-	
Human Resources	3.00	2.75	3.00	3.00	-	
Information Technology (incl. GIS)	6.00	6.00	8.00	8.00	-	
Juvenile	9.25	8.70	8.14	8.65	0.51	Increased part-time Counselor from 0.5 to 1.0 FTE; slightly increased extra help 0.01 FTE
Legal Counsel	3.00	3.00	3.00	3.00	-	
Natural Resources	0.50	0.50	0.50	0.55	0.05	Increased part-time Natural Resources Manager from 0.5 to 0.55 FTE to reflect historical actual hours position requires
Non Departmental			1.00	1.00	-	
General Fund Total	57.50	57.22	63.36	66.72	3.36	
Road	19.80	20.00	20.00	20.20	0.20	Overlap of 0.2 FTE for retiring Road Supervisor
Community Development	30.85	31.65	32.95	24.70	-8.25	Eliminated vacant positions by 5.25 FTE inspectors, 1.0 FTE Planning Manager, 1.0 FTE Permit Tech, and 1.0 FTE Office Assistant
Sheriff's Office	65.00	68.90	72.35	74.25	1.90	Added remaining 1.25 FTE Patrol and Community Correction Deputies and 0.75 FTE Warrants Tech for positions budgeted for partial prior year; Reduced 0.1 FTE Marine extra help to match federal funding
Health and Human Services	30.95	26.80	28.98	26.08	-2.90	Restructured staffing to match program funding and workload
Library	9.75	9.75	10.56	11.10	0.54	Reorganized positions adding two 0.5 FTE Outreach Librarians, 0.875 FTE Customer Service Specialist, 0.06 FTE Library Aide and reducing 1.0 FTE Assistant Director and 0.5 FTE Library Technician
Veteran's Office	3.00	2.50	2.00	2.10	0.10	Added 0.1 FTE for department oversight from Director of Health and Human Services
Clerk - Reserve Fund		0.18	0.18	0.18	-	
Crooked River Watershed Fund	1.00	1.00	-	-	-	
Capital Projects Fund		1.00	1.00	-	-1.00	Eliminated with construction completion
Belknap Museum Capital Project		0.20	-	-	-	
Facilities	5.50	5.50	5.00	6.00	1.00	Increased 1.0 FTE Facilities Tech to maintain additional building
Fairgrounds	4.70	4.70	5.35	5.50	0.15	Increased 0.15 FTE extra help for events
Landfill	10.00	10.00	10.00	9.00	-1.00	
Weed Control	1.00	1.00	1.33	1.00	-0.33	Reduced 0.33 FTE for retiring Weedmaster overlap with new Weedmaster
County-Wide Total	239.05	240.40	253.06	246.83	-6.23	

PERSONNEL FTE COMPARISON | 2013-2025



Fiscal Policies

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A. EXECUTIVE SUMMARY

Crook County has an important responsibility to its citizens to protect and manage public funds to ensure the sustainable provision of services desired by the County’s citizens. The following financial policies are designed to establish guidelines for the fiscal stability of the County. The scope of these policies generally spans, among other issues, accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, expenditure control, asset management, cash and investment management, and planning concepts, debt financing and pension funding in order to:

- Demonstrate to the citizens of Crook County, the investment community, and the bond rating agencies that the County is committed to strong fiscal operations and to the preservation of its ability to provide the financial stability to navigate through economic downturns and respond to the changing needs of the community;
- Provide an adequate financial foundation to sustain a sufficient level of County services to the community delivered in a cost effective and efficient manner;
- Present fairly and with full disclosure the financial position and results of operations of the County and its special districts in conformity to Generally Accepted Accounting Principles (GAAP); and
- Determine and demonstrate compliance with finance-related legal and contractual issues in accordance with provisions of the Oregon Revised Statutes and Administrative Rules, federal legislation, agreements and other contractual documents.

These policies apply to all financial operations of Crook County and all other entities governed by the Crook County Board of Commissioners.

B. FINANCIAL PLANNING AND BUDGETING POLICIES

B1. Oregon Budget Law

In accordance with Oregon Budget Law, Crook County adopts a balanced budget by individual fund and in total.

For each fund, total resources, consisting of beginning net working capital, current year revenues and other resources, equal total requirements, which includes personnel, materials and services, capital outlay, debt service, transfers, contingencies, unappropriated ending fund balances, and reserves for future expenditures.

Additionally budget appropriations are made in accordance with Oregon Budget Law at the department, category or program level.

B2. Budget Process

The County's annual budgeting process engages management, advisory boards, the Budget Committee, the County Board of Commissioners as well as public comment received throughout the year so that major policy issues, department goals and objectives are identified, reconciled, and aligned with County Board of Commissioners goals and objectives. The reconciled and aligned goals and objectives are incorporated into the annual budget with resources directed to achieve the goals.

The proposed budget is presented to the Budget Committee in public meetings held in the spring of each year. The Budget Committee approves the budget, property tax rate for operations and levy amount for any general obligation debt, with amendments to address issues identified during the budget review process including those raised by the public.

The County Board of Commissioners, at a public meeting in prior to July 1, and after a public hearing,

adopts the budget, property tax rate for operations and levy amount for any general obligation debt, with amendments, limited to ten percent in each fund, to address items raised by the public, themselves, or subsequent emerging items.

The adopted budget is a living document for the fiscal year, meaning it may be amended throughout the year to address emerging opportunities, risks and/or changes in conditions.

B3. Budget Adjustments

All budget adjustment requests will be submitted to the Finance Department for analysis. The County's Financial Officer will determine the need for the adjustment and, if necessary, prepare the resolution and any required public notices for the proposed adjustment for County Board of Commissioners consideration to ensure compliance with budget laws.

B4. Net Working Capital (Contingency)

In order to maintain a prudent level of financial resources to avoid reducing service levels, borrowing between funds during the fiscal year, increasing fees, and/or raising taxes (i.e. voter-approved local option levy) due to revenue shortfalls and unforeseeable one-time expenditures, the minimum net working capital balances, as of the beginning and end of each fiscal year, will be determined and established by the Finance Director. Net working capital indicates funds readily available to meet current expenditures.

The determined minimum balances and actual and/or estimated amounts will be reported in the budget document and quarterly financial reports. In the event net working capital falls below the established thresholds, the Finance Director shall provide the County Board of Commissioners for Board of Commissioners approval a plan to restore compliance.

The following table summarizes the minimum net working capital for each fund.

FUND	PERIOD TO FUND*	FUNDING SOURCES, COMMENTS
Operating Funds		
General	5 months	Property tax funded
Road	12 months	Major capital improvement risk
Sheriff's Office	5 months	Property tax funded
Community Development	18 months	Volatile activity, 100% fee supported
Health Services	4 months	Federal, state, and local funding excluding pass-through funding
Library	5 months	Property tax funded
Veterans Services	3 months	State and local funding
Special Transportation	3 months	State and federal funding
Video Lottery	3 months	Quarterly state funding
Surveyor	6 months	100% fee-funded services
Tourism	3 months	Quarterly local funding
Fairgrounds	3 months	Diversified local funding
Landfill	3 months + \$4.28 million	100% fee-funded services; 3 mos operating, \$4.28M+ for post closure liability and \$250k for capital repair
Weed Control	6 months	Federal and local funding, 100% fees
Airport	6 months	Federal, state, and local funding
Facilities	3 months	Internal service funding
Other Funds		
Clerk Special Revenue	None	Local funding
Taylor Grazing	None	Non-operational federal funding
Title III	None	Non-operational federal funding
Risk Management	6 months	Internal service funding
Community College Edu Center	None	Funded per agreement
Crooked River Watershed	None	Pass-through activity
Capital Asset Reserve	None	Emergency and opportunities fund
Capital Projects	None	Capital projects fund
Debt Service	None	Debt service fund
County Special Districts		
OSU Extension	5 months	Property tax funded
Historical Society (Museum)	5 months	Property tax funded
Crook County Road Agency	None	Pass-through activity

* Period to fund is calculated based upon Personnel, Materials & Services, Debt Service, and 20% of Capital Outlay expenditures

B5. Long-Range Planning

Each year the County will update resource and requirement forecasts for major operating funds for the next five years, including an updated five-year Capital Improvement Plan (CIP) for all capital equipment, vehicles, transportation improvements, landfill improvements, fairground facilities, and building improvements (see also B7 below). The forecasts will be included in the annual budget to facilitate budget decisions and strategic planning, based on a multi-year perspective.

B6. Budget Awards Program

The County will submit its annual budget to the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Awards Program in order to hold a best practices standard of preparing budget documents of the very highest quality.

B7. Capital Assets and Improvements

The County’s asset capitalization policy is to capitalize and depreciate assets greater than \$10,000 with a useful life beyond one year and repairs or maintenance greater than \$10,000 that extend the useful life of the asset beyond one additional year. Capital assets or repairs costing less than \$10,000 or having a useful life or increasing useful life of one year or less will be treated as operating expenditures.

Annually, the County will approve a five-year Capital Improvement Plan (CIP), congruent with the adoption of its budget, starting with the Fiscal Year 2024 budget. The CIP shall provide details on each capital project: its estimated costs, sources of financing and a description, including a statement identifying the needs, conditions, and circumstances that have caused the project’s creation, as well as the expected results if the project is approved and implemented or if no action is taken.

C. FINANCIAL REPORTING POLICIES

C1. Accounting

The County’s accounting systems and financial reports will be in conformance with all state and federal laws, generally accepted accounting principles (GAAP), as well as standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).

C2. Internal Controls

Financial systems, procedures and processes will maintain internal controls to monitor revenues, expenditures, program performance, and grant requirements on an ongoing basis.

C3. Annual Audit

An annual audit will be performed by an independent public accounting firm, licensed as a municipal auditor, with an audit opinion to be included with the County’s published annual financial report.

C4. Annual Financial Report

The annual financial report shall demonstrate compliance with finance-related legal and contractual provisions, including disclosures in sufficient detail to minimize ambiguities and potential for misleading inference.

The County’s annual financial report will be provided as required to stakeholders to enable them to make informed decisions and it will also be posted on the County’s website.

As a continuing disclosure requirement, the annual financial report will be provided via electronic submission to the Electronic Municipal Securities Rulemaking Board (EMMA).

C5. Quarterly Financial Reports

The Finance Department will collaborate with all County departments, to prepare quarterly financial reports that will include unaudited

comparisons of actual to budget, with updated full-year estimates of revenue and expenditures. The report will also include narrative highlighting progress made on goals and other initiatives, including explanation to any material changes to delivery of budgeted activity and revenue or expenditures. These reports will be posted to the County's website.

C6. Financial Accounting Activity

The Finance Department will oversee the County's enterprise resource planning (ERP) financial systems and perform financial transactional activity, including review and adjustments, reconciliations, and allocations. ERP information will be accounted for timely and accurately, with daily posting and review of transactions. Inquiry and transactional access to ERP information and systems will be available, consistent with internal control protocols, to all Board of Commissioners, elected officials, management, and authorized staff to facilitate oversight, accountability, and timely decision making.

D. REVENUE POLICIES

D1. Revenue Diversification

The County will diversify its revenue streams to reduce reliance on property taxes and potential negative implications to service delivery resulting from fluctuations in revenue sources.

D2. Property Taxes

The County's general operating levy will be used primarily to fund the Sheriff's Office, Library, Clerk's office, Assessor's office, District Attorney's office, Juvenile Services, Health Services, Veterans Services, the Fairgrounds, and the Historical Society. Additionally, property taxes may be utilized to support voter-approved debt for capital items.

D3. Fees and Charges

User fees and charges will be established for services that benefit specific individuals or organizations. The amount of individual fees will be established at amounts that do not exceed the full cost of delivering a service. The County will annually review and adjust all fees, licenses, permits, fines, and other miscellaneous charges in conjunction with the budget process. Factors for fee or charge adjustments will include the impact of inflation, the cost of federal and state mandates, gained efficiencies, and updates/revisions to rate setting methodologies.

D4. Billing Rates

The County shall establish billing rates for its employees and capital equipment, including vehicles. The rates will be determined on a full-cost recovery basis. These rates will be charged to internal and external customers as incurred.

D5. Collection Policy

The County shall timely pursue collection of delinquent accounts. Interest may be charged on past due accounts, and when so charged the rate shall be at statutory rates unless another rate is imposed by agreement or statute. When necessary, the County may discontinue service, present a case at small claims Board of Commissioners, send accounts to collection agencies, foreclose on property, assign liens, and use other methods of collection, such as imposing penalties, collection fees, and late charges.

D6. Use of One-Time Revenue

Generally, one-time revenue shall be directed to non-recurring capital requirements, debt retirement, contribution to capital reserves, contribution to PERS unfunded liability or other liability, and other non-recurring expenses. One-time revenue shall not be used to fund ongoing operations, unless the County, in the context of a multi-year financial plan, chooses

to address funding gaps and other operating requirements with future funding to sustain those operations identified and documented.

D7. Use of Unpredictable Revenue

Revenue of a limited or undefined term will generally be used for capital projects or one-time operating expenditures to ensure that no ongoing service programs are lost when such revenue is reduced or discontinued.

D8. Pursuit of Grant Funding

Grants are generally contributions from one government to another, usually for a specific purpose. Grants may come with matching fund and/or other requirements. Grants will be approved consistent with the County's Purchasing Rules and Procedures as described in Crook County Code 3.12.

Additionally, all potential grants that require matching funds, on-going resource requirements, or include new or additional continuing compliance requirements shall be evaluated and considered before submittal of the application. The evaluation shall be overseen and/or performed by the Finance Director in collaboration with the receiving department.

D9. Revenue Estimates

Revenue will be estimated annually in the budget process in a conservative manner using objective and analytical approaches, with five-year forecasts as noted above. Forecasts of current year revenue will be updated quarterly as noted in B5 above.

E. EXPENDITURE POLICIES

E1. Expenditures will be controlled through appropriate internal controls and procedures. Management must ensure expenditures comply with the adopted budget. Department directors, managers, or division managers will

be responsible for the administration of their department/division budget(s). This includes accomplishing the goals and objectives incorporated into the budget and monitoring each department/division budget for compliance with spending limitations.

E2. The County Board of Commissioners Chair will administer expenditure control at the category or divisional level. Additionally, the County Board of Commissioners Chair may give authorization to mandate expenditure control down to any line-item level. Expenditures anticipated to be in excess of these levels will require County Board of Commissioners approval.

E3. All purchases of goods and services must comply with the County's purchasing policies, guidelines, and procedures, as well as with state and federal laws and regulations.

E4. All compensation planning and collective bargaining will include analyses of the total cost of compensation, which includes but is not limited to analysis of salary increases, health benefits, pension contributions, and other fringe benefits.

E5. The County uses internal service charges to account for services provided by one department to other departments on a cost-recovery basis.

The departments providing internal services include Administration/County Board of Commissioners, Facilities, Finance, GIS, Human Resources, Information Technology, and Legal Counsel.

Goals of an internal service charge include but are not limited to the following:

- a. To improve operational efficiency and effectiveness.

- b. To enhance accountability and transparency of administrative and related overhead costs.
- c. To measure the full cost of providing services for the purpose of fully recovering that cost through fees or charges to user departments.

E6. County staff are to make every effort to control expenditures to ensure County services and programs provided to its citizens and taxpayers are cost effective and efficient. Expenditures that will reduce future costs will be encouraged.

F. CASH MANAGEMENT POLICIES

F1. Investments

County funds will be invested in a prudent and diligent manner with emphasis on safety, liquidity, and yield, in that order. The County will conform to all state and local statutes governing the investment of public funds and to the County’s investment policy. The County’s investment policy shall be approved by the State of Oregon Short-Term Fund Board as required and reviewed by the County Board of Commissioners annually, or as otherwise needed.

F2. Banking Services

The County will periodically review its banking services (no less than every five years). If fees and/or services of the existing banking relationships are not meeting expectations and/or pricing of competitors is materially less than present relationships, the County will seek requests for proposals for banking services.

F3. Annual Validation of County Bank Accounts

Each year a letter is to be mailed to all banking institutions operating within Crook County to validate that the only Crook County accounts, listing Crook County or a Crook County department as the owner of the account and utilizing the County’s federal identification

number, are those accounts that have been approved by the County Board of Commissioners and request that each bank notify the County of any accounts in operation within their financial institutions that are not on the approved list.

F4. Authorization and Management

The County Board of Commissioners shall by action of the Board of Commissioners authorize all bank accounts and authorized signatories to those bank accounts. The Finance Director shall manage all banking and investment related services for the County.

F5. Credit/Purchase Cards

The Finance Director, in consultation with the Board of Commissioners Chair, is authorized to set up credit/ purchase cards for County staff as requested, consistent with purchasing limitations.

F6. Internal Controls and Performance Auditing Policies

Employees in the public sector are responsible to the taxpayers for how public resources are used and must perform their duties in compliance with law, policy, and established procedures. In order to provide citizens with an objective and independent appraisal of County government, the County will maintain an independent audit program to evaluate and report on the financial condition, the accuracy of financial record keeping, compliance with applicable laws, policies, guidelines and procedures, and efficiency and effectiveness of operations.

G. DEBT POLICIES

G1. The Finance Director is responsible to structure all debt issuances and oversees the on-going management of all County debt including general obligations, lease purchase agreements, revenue

bonds, full faith and credit bonds, promissory notes, equipment financing agreements and any other contractual arrangements that obligate the County to make future principal and interest payments.

- G2. No debt will be issued for which a sufficient specifically identified revenue source(s) is(are) available for repayment. The Finance Director shall prepare an analysis of the source(s) of repayment prior to issuance of any debt.
- G3. When issuing long-term debt, the County will ensure that debt is only incurred when necessary and when all of the following conditions are met:
- a. For capital improvements too large to be financed from current resources,
 - b. The useful life of a financed improvement must exceed the life of the related debt,
 - c. The benefits of financing exceed the cost of borrowing, and
 - d. Operating costs related to capital improvements are adequately considered, forecasted, and matched with corresponding revenue before debt is issued.
- G4. The County will manage and administer its long-term debt in compliance with the restrictions and limitations of state law with regard to bonded indebtedness for counties as outlined in the Oregon Revised Statutes.

The statutes outline the processes for public hearings, public notice and bond elections, as well as provision for the issuance and sale of bonds and restrictions on the use of those bond proceeds.

These statutory restrictions establish legal limitations on the level of limited tax and general obligation bonded debt which can be issued by the County (limit of 1% and 2% of the real market value of all taxable property,

respectively).

All bond issuances and promissory notes will be authorized by resolution of the County Board of Commissioners.

- G5. The County will not use long-term debt to fund current operations, to balance the budget, or to fund projects that can be funded from current resources. The County may use short-term debt or interfund loans as permitted by law to cover temporary cash flow needs resulting from a delay in grant proceeds or other revenues and delay in the issuance of long-term debt.
- G6. The County will, through prudent financial management and budgeting practices, strive to maintain or enhance its Moody's or S&P credit ratings for full faith and credit debt and for general obligation debt.
- G7. The County will ensure that adequate procedures are in place to meet the post issuance obligations of borrowers to report periodic financial information and to disclose certain events of interest to bond holders in a timely manner.

H. PENSION FUNDING POLICIES

- H1. The County will use its best efforts to fund its pension obligations in an equitable and sustainable manner.
- H2. The County participates in the Oregon Public Employees Retirement System (PERS) as an Employer within the State and Local Government Rate Pool. The following principles and objectives shall guide the County:
- a. PERS provides no less than biennially an actuarially determined contribution rate (ADC) to serve as the basis for minimum contributions.

- b. The County will prepare a PERS rate stabilization plan during Fiscal Year 2026 to more equitably fund PERS costs on a sustainable basis and update annually thereafter, with a goal of ensuring its funding status is between 90% and 110% of its actuarially determined liability.

H3. To continue the County’s accountability and transparency, the County will communicate all of the information necessary for assessing the County’s progress toward meeting its pension funding objectives periodically, but no less than annually.

I. MANAGEMENT OF FISCAL POLICIES

- 11. Fiscal policies and changes in policies shall be approved by the County Board of Commissioners and adopted by resolution after a public hearing is held. The approval may be inclusive of the annual budget adoption process and the associated resolutions to that process.
- 12. The Finance Director or designee shall prepare a report explaining the substantive impact of all changes recommended and their impact on the County’s operations, service levels, and/or finances.
- 13. The Finance Committee shall review the County’s fiscal policies annually.
- 14. The County Board of Commissioners Chair shall implement fiscal policies and monitor compliance.
- 15. If the County Board of Commissioners Chair discovers a material deviation from policy, it shall be reported in writing to the County Board of Commissioners in a timely manner.
- 16. As a part of the County’s annual budget document, the County Judge’s budget message shall identify the following:

- a. All major changes in policy since the previous budget year,
- b. Any material variations from policy in the ensuing year’s budget, and
- c. Funds that do not meet reserve requirements, along with the developed plan to restore the reserves to the desired levels.

J. DEFINITION OF TERMS

Budget Committee

A committee consisting of the three County Commissioners and an equal number of citizen members appointed by the County Board of Commissioners.

Capital Improvement Plan (CIP)

The CIP is a schedule of capital projects including estimated cost and timing. There is a separate CIP for each major infrastructure system in the County, such as roads, landfill, airport, jail, information technology, County facilities, and vehicles.

Category level

For budget control purposes, categories include personnel services, materials and services, capital outlay, debt service, transfers, contingency, reserves, and unappropriated.

Debt Coverage Ratio (DCR)

Represents the ratio of net revenues available to pay scheduled debt service. A ratio of 1.0 reflects “net revenues” equal to scheduled debt service. A ratio greater than 1.0 reflects net revenues in excess of scheduled debt services and a ratio less than 1.0 indicates net revenue is less than scheduled debt service.

Divisional level

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

Government Finance Officers Association (GFOA)

The national finance officers' organization whose purpose is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and best practices, while promoting their use through education, training, facilitation of member networking, and leadership.

Net Working Capital

Net working capital indicates funds readily available to meet current expenditures. Formula: Current assets - Current liabilities = Net working capital

Oregon Revised Statutes (ORS)

Oregon's compilation of state laws including rules of civil procedure.

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 Board of Commissioners. The adopted budget becomes effective July 1. After adoption the Board of Commissioners may make changes throughout the year through supplemental budget or budget transfer resolution.

Amortization

To allocate the cost of an intangible asset over a period of time for accounting purposes (asset amortization) or to pay off debt in installments over time (debt amortization).

AOC

Association of Oregon Counties

Appropriation

Authorization to spend a specific amount of money. The Board of Commissioners gives appropriation authority by adopting the budget.

Approved Budget

Approved, as used in the fund summaries, revenue summaries, represents the proposed budget with changes made by the budget committee, if any.

ARPA

American Rescue Plan Act

Assets

Resources having a monetary value and that are owned or held by an entity.

Audit

The means through which public management is verified and controlled, typically by an independent body, to provide essential accountability and transparency over government programs.

Balanced Budget

A budget where total revenues are equal to or greater than total expenses.

Beginning Fund Balance

The beginning balance is the residual non-restricted funds brought forward from the previous financial year (ending balance).

Bond Funds

Established to account for bond proceeds to be used only for approved bond projects.

Bond or Bond Issue

Bonds are debt instruments that require repayment of a specified principal amount on a certain date (maturity date), together with interest at a stated rate or according to a formula for determining the interest rate.

BOR Patrol

Bureau of Reclamation patrol; The Bureau of Reclamation has contracted with the Crook County Sheriff's Office on an annual basis since 1986 to provide supplemental surveillance and law enforcement services. The assigned BOR

Deputy patrols the Bureau of Reclamation area i.e. Prineville Reservoir, Crooked River, Roberts Bay, and the North Shore unimproved Road.

Budget Calendar

A schedule of key dates followed by a government in the preparation and adoption of the budget.

Budget Committee

A committee required by Oregon Local Budget Law (ORS 294.305) comprised of the elected Board of Commissioners 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 Board of Commissioners 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 the Board of Commissioners upon the approval of a resolution. The County separates contingencies into those that are designated for specific purposes and undesignated.

DDA

Deputy District Attorney

Debt Service Fund

A fund established to account for the accumulation of resources and for the payment of general long-term debt principal and interest that are not serviced by the Enterprise funds. It does not include contractual obligations accounted for in the individual funds.

Debt Service

Interest and principal on outstanding bonds due and payable during the fiscal year.

Department

Led by a general manager, this combination of divisions of the County share specific and unique sets of goals and objectives (i.e., Sheriff, Health and Human Services, Veteran’s Office, Library, etc.).

Depreciation

The recovery of the cost of tangible property or assets over the property or asset’s useful life in years for accounting purposes.

Designated Contingency

Amounts set aside for anticipated non-recurring cash flow needs. This includes items such as moving and remodeling, major building repairs, emergency management, and capital project or equipment purchases.

EDCO

Economic Development for Central Oregon

EEO

Equal Employment Opportunity

Employee Benefits

Contributions made by a government to meet commitments or obligations for employee-related expenses. Included is this is the government’s share of costs for social security and the various pension, medical and life insurance plans.

Ending Fund Balance

The residual, non-restricted funds that are spendable or available for appropriation at the end of the fiscal year.

Enterprise Funds

Established to account for operations, including debt service that are financed and operated similarly to private businesses – where the intent is that the service is self-sufficient, with all costs supported predominantly by user charges.

Estimated

A projection of the revenue or expenditure, as appropriate, to be recognized during the current fiscal period.

Expenditures

Represents decreases in net financial resources. They include current operating expenses, which require the current or future use of net current assets, debt services, and capital outlays.

FAA

Federal Aviation Administration

Fees

Charges for specific services levied by local government in connection with providing a service, permitting an activity, or imposing a fine or penalty.

Fiduciary Fund

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

Fiscal Management

A government's directive with respect to revenues, spending, reserves and debt management as these relate to governmental services, programs and capital investment. Financial policy provides an agreed upon set of principles for the planning and programming of governmental budgets and its funding.

Fiscal Year

A 12-month period designated as the operating year for accounting and budgeting purposes in

an organization. The Crook County fiscal year is July 1 through June 30.

Five-Year Financial Plan

An estimation of revenues and expenses of the County's operations for the next five-year period.

Fixed Assets

Includes equipment, vehicles, furniture and fixtures, computer hardware and software with a cost basis in excess of \$5,000.

FLAP

Federal Land Access Program grant

FMLA

Family and Medical Leave Act; entitles eligible employees of covered employers to take unpaid, job-protected leave for specified family and medical reasons with continuation of group health insurance coverage under the same terms and conditions as if the employee had not taken leave.

FTE

Full-Time Equivalent (pertaining to personnel)

FTEP

Field Training and Evaluation Program

Full-Time Equivalent (FTE)

A calculation used to convert part-time hours to equivalent full-time positions. Full-time employee salaries are based on 2,080 hours per year. The fulltime equivalent of a part-time employee is calculated by dividing the number of hours budgeted by 2,080.

Fund Balance

The balance of net financial resources that is spendable or available for appropriation.

Fund

A fiscal and accounting entity with a self-balancing set of accounts. Records cash and other financial resources together with all related liabilities and residual equities, or balances and changes therein. These are

segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FY

Fiscal year

GAAP

Generally Accepted Accounting Principles

GASB

Governmental Accounting Standards Board

General Fund

This is the primary operating fund of the County. It exists to account for the resources devoted to finance the services traditionally associated with county government.

General Long-term Debt

Represents debt payable that is not classified as a liability of a given fund or secured by a specific revenue source other than the general revenues or property taxes of the issuer. General Obligation (GO) bonds are secured by the full faith and credit of the issuer. GO bonds issued by local units of government are secured by a pledge of the issuer’s property taxing power (secondary portion). Usually this is issued to pay for building repairs and improvements.

GFOA

Government Finance Officers Association

GIS

Geographic Information System. At Crook County, the geographic information system (GIS) department creates, manages, analyzes, and maps all types of data to provide a foundation for mapping and analysis that is useful for Community Development, the Assessor’s Office, and our emergency responders.

Goal

The result or achievement toward which effort is directed; aim; end.

Governmental Fund

Governmental funds are generally used to account for grant, tax, or other similar revenue supported activities, which includes most governmental functions.

Grant

A contribution that is made by one government unit or privately funded agency to another. The contribution is usually made to aid in the support of a specified function (i.e., library, veteran’s services, or capital projects).

Infrastructure

Public domain fixed assets such as roads, bridges, streets, sidewalks, and similar assets that are immovable.

Intergovernmental Revenues

Levied by one government but shared on a predetermined basis with another government or class of governments.

LATCF

Local Assistance and Tribal Consistency Fund

Levy

Gross amount of property taxes imposed on taxable property. The net amount received by a government will be less than the gross levy as a result of delinquent or uncollectible payments or early payment discounts. Budgets are developed on the basis of the projected amount of property taxes receivable.

Line-Item Budget

The traditional form of budget, where proposed appropriations are based on individual objects of expense within a department or program. Local budget law Oregon Revised Statutes (ORS) dictates local budgeting practices. ORS Chapter 294 contains local budget law provisions.

Local Budget Law

Oregon Revised Statutes (ORS) Chapter 294 dictates local budgeting practices governed by Local Budget Law which regulates budget roles, authorities, and process.

Major Fund

Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. Other funds may be considered major funds because of their significance to the governmental unit and/or the users of the financial statements (based on “professional judgment”).

Materials and Services

Expendable items purchased for delivery and county services. This classification includes supplies, repair and replacement parts, small tools, maintenance and repair materials that are not of a capital nature, and outsourced services.

Mission

Defines the primary purpose of the County and is intended to guide all organizational decisions, policies and activities (internal and external) on a daily basis.

Modified Accrual

A method of timing in the recognition of transactions and events. Please see Accrual basis for the alternative method. Modified accrual basis records revenue when earned, if they are collectible within the period or soon enough afterwards to be used to pay liabilities of the period. Expenditures are recorded when a liability is incurred except that debt service payments and other specific accrued liabilities are recognized only when payment is due.

MSW

Municipal Solid Waste

Non-Major Fund

Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are less than 10 percent of corresponding totals for all governmental or enterprise funds and less than 5 percent of the

aggregate amount for all governmental and enterprise funds.

Non-Operating Budget

Part of the budget composed of the following items: Reserves, contingencies, capital projects, and debt service payments.

Objective

A target to be accomplished in specific, well defined and measurable terms, and that is achievable within a specific time frame.

OCHIN

Oregon Community Health Information Network, a nonprofit health care innovation center designed to provide knowledge solutions that promote quality, affordable health care to all.

OFLA

Oregon Family Leave Act

Operating Budget

Sources and uses necessary for day-to-day operations; the plan for current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled.

Operating Revenue

Funding received by the government as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services, capital outlay, and debt service.

OPL

Oregon Paid Leave

ORS

Oregon Revised Statutes, laws of the State of Oregon

Outstanding Debt

The balance due at any given time which

resulted from the borrowing of money or from the purchase of goods and services.

PCI

Pavement Condition Index

Performance Measure

Data collected to determine how effective or efficient a program is in achieving its objectives.

Personnel Services

The salaries and wages paid to employees, in addition to the County's contribution for fringe benefits such as retirement, social security, and health and workers' compensation insurance.

PILOT

Payment in lieu of taxes specifically for the data centers

PILT

Payment in lieu of taxes

Project Manager

An individual that is responsible for budgeting and managing projects to their completion.

Proprietary Fund

A proprietary fund is used in governmental accounting to account for activities that involve business-like interactions, either within the government or outside of it. These activities are similar to what would be found in the private sector, so the reporting resembles what would be used by a private business.

Property Tax

Based according to assessed value of property and is used as the source of monies to pay general obligation debt and to support the services provided by the County.

Proposed Budget

A financial document that combines operating, non-operating and resource estimates prepared by the Budget Officer, which is submitted to the

public, budget committee and Board of Commissioners 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.

SAAS

Software as a service

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 Board of Commissioners.

TSP

Transportation System Plan, a long-range plan for transportation needs and facilities.

Unappropriated Ending Fund Balance

An account which records a portion of the fund balance. It must be segregated for future use and is not available for current appropriation or expenditure.

Unreserved Fund Balance

The portion of a fund's balance that is not restricted for a specific purpose. It is available for general appropriation.

User Fees

The fee charged for services to the party or parties who directly benefits. They are also referred to as Charges for Service.

VOCA

Victims of Crime Act

NOTICE OF BUDGET COMMITTEE MEETING

PUBLIC NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of Crook County, State of Oregon, to discuss the budget for the fiscal year July 1, 2024, to June 30, 2025, will be held at the COCC Crook County Open Campus, located at 510 SE Lynn Blvd, Prineville, OR, 97754. The meeting will take place on **May 13, 2024** from **9:30 a.m.** to **12:00 p.m.** The committee will reconvene on **May 14, 2024** at **9:00 a.m.** and, if needed, **May 16, 2024** at **9:00 a.m.** The purpose of the May 13 meeting is to receive the budget message and to receive comment from the public on the budget. These are public meetings where deliberations of the Budget Committee will take place. Any person may appear at the meetings and discuss the proposed budget with the Budget Committee. A copy of the budget document may be inspected or obtained on or after May 13, 2024, at 200 NE 2nd Street, Prineville, Oregon between the hours of 8:00 a.m. and 4:30 p.m. or online at co.crook.or.us. To join via Zoom on May 13, May 14, and May 16: 1- 253-215-8782; Meeting ID: 955 6329 0079; Meeting Passcode: 997359. Notice of publication is available at co.crook.or.us/news.

