

## **Memo:**

To: Crook County Court

From: Andy Parks

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

Date: June 10, 2022

Re: Crook County Bowman Museum  
Fiscal Year 2022-2023 Budget  
Court Order 2022-24  
June 29, 2022 Court meeting

The Crook County Bowman Museum Advisory Committee approved a budget with total requirements of \$624,000, inclusive of \$59,700 of reserved funding and total appropriations of \$564,300. Subsequent to the Advisory Committee budget approval, a payment due the County of \$23,500 from the Museum was identified. The Advisory Committee has been made aware of the need to amend the budget to include the scheduled payment. Either fund (general fund or reserve fund) of the Crook County Bowman Museum may be adjusted by up to ten percent by the County Court. The adjustment is included in the general fund (the general fund is the only fund which has sufficient capacity for the adjustment) of the proposed Court Order. The proposed adjustment has been discussed and approved by the Museum Executive Director.

### **Recommendation**

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

Additionally, the approved budget includes a levy of the Bowman Museum's maximum tax rate of \$0.0600.

Attachments:  
Court Order 2022-24  
Advisory Committee communication



# Crook County

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May 16, 2022

The following budget for fiscal year 2022 – 2023 has been approved by the Museum Advisory Board and is respectfully submitted to the Crook County Court.

**Museum Advisory Board**

Jan Anderson

Bev Moltzau

Lynne Breese

Sharon Vail

*Jan Anderson*  
*Bev Moltzau*  
*Lynne Breese*  
*Sharon Vail*

*Sandy Cohen*

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Sandy Cohen

Executive Director, Bowman Museum

Historical District  
General Fund  
Proposed Budget Fiscal Year 2023

Account Number	Description	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adjusted Budget	FY 2022 Estimate	FY 2023 Request
616-0000-321.21-01	Transient room tax	64,593	105,644	73,300	85,000	90,000
616-1600-324.35-50		-	942	-	-	-
616-0000-360.60-03	Reimbursed items	51	-	-	-	-
616-0000-360.60-46	Energy credits	3,535	-	-	-	-
616-1600-380.80-02	Transfer from general fund	-	-	25,000	25,000	-
616-1600-390.90-03	Property taxes - current	121,265	131,375	138,700	151,000	160,000
616-1600-390.90-04	Property taxes - prior	3,373	5,779	4,900	4,000	4,000
616-1600-390.90-06	Misc tax revenue	-	-	-	1,000	-
616-1600-300.01-05	Interest	2,024	1,133	1,000	1,000	1,000
616-1601-324.35-50	Heritage tax	-	1,030	-	-	-
616-1601-349.49-09	Sale of equipment	-	283	-	-	-
616-1601-390.90-03	Property taxes - current	132,868	143,524	129,000	155,000	163,000
616-1601-390.90-04	Property taxes - prior	3,705	6,335	3,000	-	-
616-1601-390.90-06	Misc tax revenue	-	-	-	1,000	-
		331,414	396,045	374,900	423,000	418,000
	Expenditures					
	Personnel					
616-1600-510.01-02	Overtime	374	-	-	-	-
616-1600-510.01-17	Salaries - Dept head	82,406	83,264	85,500	86,300	87,600
616-1600-510.01-22	Salaries - asst/tech/coord/clerk	93,806	101,805	108,200	110,000	80,100
616-1600-510.01-32	Extra help	6,260	-	1,900	-	2,500
616-1600-510.02-01	FICA	13,972	14,077	14,900	15,000	13,100
616-1600-510.02-02	Workers compensation	284	300	250	300	200
616-1600-510.02-03	Health insurance	26,271	33,971	41,400	44,000	51,800
616-1600-510.02-04	Life insurance/LTD	289	436	500	500	500
616-1600-510.02-05	Unemployment	183	185	200	200	200
616-1600-510.02-06	401K	5,688	6,663	7,800	10,000	15,200
	Total personnel	229,533	240,701	260,650	266,300	251,200
	Materials and services					
616-1600-520.05-02	Alarm system	734	-	-	-	-
616-1600-520.05-30	Postage	470	349	800	1,300	1,300
616-1600-520.10-01	Advertising	1,108	1,280	1,500	1,000	1,000
616-1600-520.10-07	Copy machines	3,462	2,941	4,000	2,700	2,700
616-1600-520.10-25	Office supplies	3,070	3,454	4,000	3,800	3,800
616-1600-520.10-32	Publishing	-	159	500	-	-
616-1600-520.10-34	Research library	159	-	500	-	-
616-1600-520.10-51	Archival supplies	1,927	394	500	1,000	1,000
616-1600-520.10-52	Exhibit materials/equipment	1,136	287	2,000	2,000	2,000
616-1600-520.20-11	Computer support & maint	1,244	580	-	900	1,000
616-1600-520.20-19	Equipment repairs & maint	3,383	853	2,000	-	-
616-1600-520.20-39	Building repairs & maint	13,516	60	-	600	1,000
616-1600-520.25-05	Mileage	-	-	250	-	-
616-1600-520.35-13	Contract services	-	-	-	3,000	3,000
616-1600-520.40-02	Electricity	8,505	-	-	-	-

616-1600-520.40-03	Garbage	360	-	-	-	-
616-1600-520.40-04	Internet services	4,025	3,893	-	300	300
616-1600-520.40-05	Natural gas	2,416	-	-	-	-
616-1600-520.40-10	Telephone	2,522	392	-	-	-
616-1600-520.40-11	Water	3,072	-	-	-	-
616-1600-520.40-15	Elect solar energy credit	4,408	-	-	-	-
616-1600-520.40-17	Cell phone	-	555	-	800	1,000
616-1600-520.45-03	Lodging & meals	434	-	500	-	-
616-1600-520.45-04	Registration & dues	255	265	500	200	-
616-1600-520.50-05	Liability insurance	-	-	-	2,500	4,000
616-1600-520.60-13	Events/tours/functions	1,152	338	1,000	300	1,000
616-1600-520.66-04	Transfer - finance	-	-	2,500	2,500	7,500
616-1600-520.66-09	Transfer - Facilities	-	32,002	57,000	57,000	91,100
616-1600-520.66-27	Transfer - legal	-	-	2,500	2,500	3,300
616-1600-520.66-28	Transfer - administration	-	-	2,500	2,500	4,800
616-1600-520.66-29	Transfer - human resources	-	-	2,500	2,500	7,200
616-1600-520.66-94	Transfer - GIS	-	802	600	600	700
616-1600-520.66-95	Transfer - IT	-	47,704	46,000	46,000	44,900
	Total materials and services	57,358	96,308	131,650	134,000	182,600
616-1600-580.80-12	Equipment	-	-	-	6,700	-
	Total capital outlay	-	-	-	6,700	-
	Other requirements					
616-1600-569.96-01	Contingency	-	-	64,073	-	130,500
616-1600-597.97-20	Transfer to building reserve	140,000	-	-	-	-
	Total other requirements	140,000	-	64,073	-	130,500
	Total expenditures	426,891	337,009	456,373	407,000	564,300
	Revenue over (under) expenditures	(95,477)	59,036	(81,473)	16,000	(146,300)
616-0000-300.01-01	Beginning fund balance	166,761	71,284	81,473	130,300	146,300
	Ending fund balance	71,284	130,320	-	146,300	-

Historical District  
Reserve Fund  
Proposed Budget Fiscal Year 2023

	Revenue					
650-0000-300.01-05	Interest	1,631	740	400	-	-
650-1603-380.80-08	Transfers from Historical	140,000	-	-	-	-
	Total revenue	141,631	740	400	-	-
	Expenditures					
	Capital outlay					
650-1603-580.80-02	Building acquisition	23,446	23,446	23,446	23,500	-
650-1603-580.80-03	Building improvements	21,969	-	-	-	-
	Total capital outlay	45,415	23,446	23,446	23,500	-
	Revenue over (under) expenditures	96,216	(22,706)	(23,046)	(23,500)	-
650-0000-300.01-01	Beginning fund balance	9,647	105,864	82,652	83,200	59,700
	Ending fund balance	105,863	83,158	59,606	59,700	59,700

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

**IN THE MATTER OF**

**ORDER # 2022-24**

Adopting the Crook County Bowman Museum fiscal year 2022-2023 budget, beginning July 1, 2022, making appropriations and imposing and categorizing ad valorem taxes

BE IT SO ORDERED that the Crook County Court hereby adopts the budget for the Crook County Bowman Museum with total requirements of \$624,000 for the fiscal year beginning July 1, 2022, with appropriations in the amount of \$564,300 as follows:

<b>Fund</b>	<b>Category</b>	<b>Approved Budget</b>	<b>Adjustments</b>	<b>Adopted Budget</b>
<b>General</b>				
	Personnel	251,200		251,200
	Materials and services	182,600		182,600
	Capital outlay	-	23,500	23,500
	Contingency	130,500	(23,500)	107,000
	<b>Total requirements</b>	<b>564,300</b>	<b>-</b>	<b>564,300</b>
<b>Building Reserve</b>				
	Reserved	59,700	-	59,700
	<b>Total requirements</b>	<b>59,700</b>	<b>-</b>	<b>59,700</b>
<b>Total requirements</b>		<b>624,000</b>	<b>-</b>	<b>624,000</b>

**Imposing Ad Valorem Property Taxes**

BE IT SO ORDERED that the Crook County Court hereby imposes the taxes provided for in the adopted budget at the rate of \$0.0600 per \$1,000 of assessed value for the Crook County Bowman Museum local option levy rate tax.

**Categorizing the Taxes**

The taxes imposed are hereby categorized for the purposes of Article XI section 11b as follows for fiscal year 2022-2023:

Subject to the General Government Limitation	Excluded from Limitation
Local Option Rate Tax .....\$0.0600 / \$1,000	N/A

The above Order is hereby approved on this 29th day of June 2022.

CROOK COUNTY COURT:

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SETH CRAWFORD, County Judge

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JERRY BRUMMER, County Commissioner

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BRIAN BARNEY, County Commissioner

