

Crook County
Historical Fund
Crook County, Oregon

Proposed Budget
For Fiscal Year 2024

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Budget Message

Submitted herein is the Bowman Museum's proposed Departmental Budget for fiscal year 2024. The Bowman Museum is under the auspices of Crook County.

The budget is based on projected revenues and expenditures for the above fiscal year. Major projected revenues include property taxes (general fund), a transient room (luxury) tax, and property taxes for the local option levy which was approved by voters through fiscal year 2027-2028. The Bowman Museum also has a projected beginning fund balance (based on unspent funds) of \$190,000.

Major expenditures in this budget include Facilities, IT Support, and Personnel for four positions: Museum Director, Collections Specialist, Collections Assistant, and Museum Extra Help (Saturday Attendant). A contingency fund has also been established totaling \$129,000. All funds are required to be balanced according to law.

The Bowman Museum works in conjunction with the Crook County Historical Society. The CCHS is a private, non-profit 501c3. In general, the County's role in supporting the museum is to manage and maintain all properties which include the Bowman Museum, Crook County History Center, Rancher's Memorial, and Caboose Park. The County is also responsible for staffing the museum.

Responsibilities for the Crook County Historical Society involve the creation and implementation of educational projects such as museum exhibitions, public programs, and museum-related events. The Historical Society also owns and maintains the museum collections and operates the gift shop. Funding for the Crook County Historical Society is through private donations, memberships, and proceeds from the museum store.

The Bowman Museum was largely able to continue its current level of funding for the next five fiscal years due to passage of the local option levy in May 2023. The local option levy that was approved by voters is a continuation of a property tax that imposes \$0.06 per \$1,000 of assessed value. This equals approximately \$12 a year on a \$200,000 home.

The Bowman Museum thanks the citizens of Crook County for their unwavering support!

About the Crook County Historical Fund

In 1971, when Alta Bowman and her daughters gave Crook County the Crook County Bank building in memory of A.R. Bowman, they provided the perfect repository for our community's unique history and heritage. Since that time, the museum has expanded the facility, built a wonderful well-used community room, and improved its exhibits and educational programs. Over the years, the museum has become recognized for its excellence as a research facility and has been visited by thousands of students, historians, and genealogists. The museum has won national recognition by the Institute of Museum Services for its work and is viewed throughout Oregon as a premier County historical museum.

In 1976, leadership from the Historical Society and Museum Advisory Board approached the Crook County Court about establishing a historical fund under ORS 358. The County Court approved, and the measure was put to voters who passed the museum's first Historical Fund Levy. This was a 'flat rate' continuing levy. In 1998, due to statewide election law changes, voters were asked and passed a four-year Museum levy at a rate of 6 cents per thousand of assessed property value. In 2002, 2006, 2010, 2014, and again in 2018, voters approved continuation of the levy at 6 cents per thousand on the assessed property value. This four-year levy ends on June 30, 2023. On the November 7, 2022 ballot, the museum put forward a levy at 12 cents per thousand on assessed property value which voters did not pass. The museum put forward a levy on the May 16, 2023 ballot at 6 cents per thousand on the assessed property value for five years which voters passed.

Levy proceeds fund on-going expenses including building maintenance upkeep, staffing, and the development of the museum's collection of items of historical value.

Museum Advisory Board Members

Ken Smith (President)
Jan Anderson (Secretary)
John Breese
Lynn Breese
Dorothy Gowan
Mike Wright
Cindy Larson

Museum Leadership

Sandor Cohen, Executive Director

Crook County Court Members

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

Budget Committee

Ken Smith
Mike Wright
Dorothy Gowan

Budget Summary – All Funds

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
Resources							
Beginning Fund Balance	\$ 177,148	\$ 213,478	\$ 206,000	\$ 229,000	\$ 190,000	\$ -	\$ -
Revenue							
Taxes	392,657	421,876	417,000	421,000	454,000	-	-
Intergovernmental	1,972	25,000	-	-	-	-	-
Miscellaneous	2,156	925	1,000	4,000	-	-	-
Total Revenue	396,785	447,801	418,000	425,000	454,000	-	-
Total Resources	573,933	661,279	624,000	654,000	644,000	-	-
Requirements							
Appropriation							
Personnel	\$ 240,701	\$ 273,647	\$ 258,300	\$ 265,000	\$ 286,000	\$ -	\$ -
Materials & Services	96,310	128,717	187,600	175,300	205,000	-	-
Capital Outlay	23,446	30,091	23,500	23,500	24,000	-	-
Contingency	-	-	94,900	-	129,000	-	-
Total Appropriation	360,457	432,455	564,300	463,800	644,000	-	-
Other Requirements							
Reserved for Future Expenditure	-	-	59,700	-	-	-	-
Total Requirements	\$ 360,457	\$ 432,455	\$ 624,000	\$ 463,800	\$ 644,000	\$ -	\$ -
Ending Fund Balance	213,476	228,825	-	190,200	-	-	-

Museum Operating Fund – Crook County Historical Fund

Summary

Due to a closing and consolidation of the Historical Building Reserve Fund into the Museum Operating Fund in fiscal year 2024, the Crook County Historical Fund and the Museum Operating Fund are one and the same moving forward. The Crook County Historical Fund accounts for building maintenance upkeep, staffing, and the development of the museum's collection of items of historical value.

Resources

Crook County Historical Fund anticipates total revenue of \$454,000 for fiscal year 2024. Including a fund balance of \$190,000 rolled forward from the prior fiscal year, the total Crook County Historical Fund resources are \$644,000.

The largest source of revenue is property taxes estimated to be \$364,000 (80%) for fiscal year 2024, including the local option levy. The other source of revenue is the Transient Room Tax estimated to be \$90,000 (20%).

Assessed value in fiscal year 2024 is projected to increase 5.5% over the previous year. This is based on three- and five-year trending analysis and review of building activity during the previous calendar year (January through December 2022). Along with higher tourism activity increasing the Transient Room Tax, the total anticipated increase in taxes over the previous year is 7.8%.

Appropriations

The primary categories for appropriations of operating expenses include budgeted expenditures for personnel, materials and services, and capital outlay. The largest budgeted appropriation category is for 3.10 FTE personnel at \$286,000 (44%), followed by materials and services at \$205,000 (32%) and capital outlay at \$24,000 (4%) for building acquisition.

Contingency

The contingency is a budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. At the request and recommendation of the Museum Advisory Board, contingency may be appropriated for a specific purpose by the Crook County Court upon the approval of a resolution, within limitations. Typically, the contingency is anticipated to be the minimum ending fund balance available for carryover to the following fiscal year. Budgeted contingency of \$129,000 makes up the 20% of the total appropriation. This does not fully meet fiscal policy of 5 months of net working capital held in reserve for funds supported by property taxes and will need to be addressed in a future fiscal year.

Highlights

Updated computerized database for Historical Collections (PastPerfect).

Maintenance and Preservation of Artifacts at the Rancher's Memorial Collections Facility.

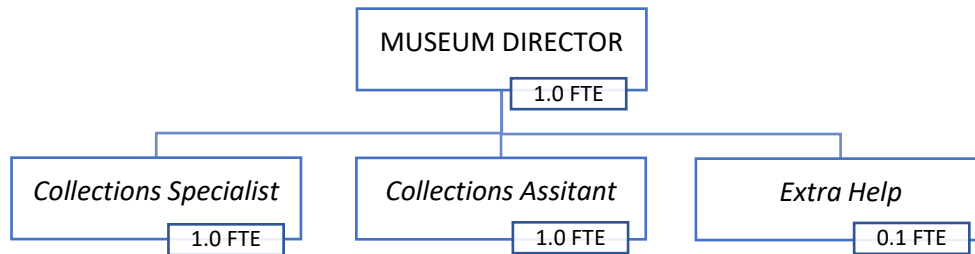
Production of exhibitions for display at the new exhibits center.

Continuation of Education Programs (Museum Tours, Music and Theater Performances, Re-enactors, Art Shows, Bi-Annual Lecture Series, and Expanded Summer Hours.)

Personnel

POSITION	2021 ACTUALS	2022 ACTUALS	2023 BUDGET	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
Museum Director	1.000	1.00	1.00	1.00		
Collections Specialist	1.000	1.00	1.00	1.00		
Collections Assistant	1.000	1.00	1.00	1.00		
Temporary Help	-	1.00	0.10	0.10		
Total	3.000	4.00	3.10	3.10		

Organizational Chart



Budget

FY 2024 BUDGET

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
Resources							
Beginning Fund Balance	\$ 71,284	\$ 130,320	\$ 146,300	\$ 169,000	\$ 190,000	\$ -	\$ -
Revenue							
Taxes	392,657	421,876	417,000	421,000	454,000	-	-
Intergovernmental	1,972	25,000	-	-	-	-	-
Miscellaneous	1,416	672	1,000	3,000	-	-	-
Total Revenue	396,045	447,547	418,000	424,000	454,000	-	-
Total Resources	467,329	577,868	564,300	593,000	644,000	-	-
Requirements							
Appropriation							
Personnel	\$ 240,701	\$ 273,647	\$ 258,300	\$ 265,000	\$ 286,000	\$ -	\$ -
Materials & Services	96,310	128,717	187,600	175,300	205,000	-	-
Capital Outlay	-	6,645	23,500	23,500	24,000	-	-
Contingency	-	-	94,900	-	129,000	-	-
Total Appropriation	337,011	409,008	564,300	463,800	644,000	-	-
Total Requirements	\$ 337,011	\$ 409,008	\$ 564,300	\$ 463,800	\$ 644,000	\$ -	\$ -
Ending Fund Balance	130,318	168,859	-	129,200	-	-	-

Historical Building Reserve Fund

Summary

This fund is closed as of the end of June 30, 2023 with the balance in the fund transferred to the Museum Operating Fund. This fund was created originally through a transfer from the Museum Operating Fund and to exclusively pay capital outlay for building acquisition. In fiscal year 2023, the capital outlay expense for building acquisition was paid out of the Museum Operating Fund and nothing was appropriated in this fund. These resources do not need to be held separate from the rest of the Crook County Historical Fund resources.

Budget

	2021 ACTUALS	2022 ACTUALS	2023 ADJ BUDGET	2023 YE ESTIMATE	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
Resources							
Beginning Fund Balance	\$ 105,864	\$ 83,158	\$ 59,700	\$ 60,000	\$ -	\$ -	\$ -
Revenue							
Miscellaneous	740	254	-	1,000	-	-	-
Total Revenue	740	254	-	1,000	-	-	-
Total Resources	106,604	83,411	59,700	61,000	-	-	-
Requirements							
Appropriation							
Capital Outlay	\$ 23,446	\$ 23,446	\$ -	\$ -	\$ -	\$ -	\$ -
Total Appropriation	23,446	23,446	-	-	-	-	-
Other Requirements							
Reserved for Future Expenditure	-	-	59,700	-	-	-	-
Total Requirements	\$ 23,446	\$ 23,446	\$ 59,700	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	83,158	59,965	-	61,000	-	-	-

Required Notices and Filings

Notice of Budget Committee Meeting

PUBLIC NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of Crook County Historical Museum, State of Oregon, to discuss the budget for the fiscal year July 1, 2023 to June 30, 2024 will be held at the Crook County Annex Building, 320 NE Court Street, Prineville, Oregon. The meeting will take place on **May 17, 2023 at 4:00 p.m.** The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberations of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed budget with the Budget Committee. A copy of the budget document may be inspected or obtained after May 17, 2023 at 246 N Main Street, Prineville, Oregon between the hours of 10:00 a.m. and 5:00 p.m. Tuesday through Friday and between the hours of 11:00 a.m. and 4:00 p.m. Saturday. Join this meeting via Zoom: 1-253-215 8782; Meeting ID: 981 0404 8198; Passcode: 017262. Notice of publication is available at co.crook.or.us/news.

