

Crook County Historical Fund

Crook County, Oregon

Proposed Budget
For Fiscal Year 2025

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Budget Message

Submitted herein is the Bowman Museum's proposed Departmental Budget for fiscal year 2025. 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 2028. The Bowman Museum also has a projected beginning fund balance (based on unspent funds) of \$210,000.

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 \$186,000. All funds are required to be balanced according to law.

The Bowman Museum works in conjunction with the Crook County Historical Society (CCHS). 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 CCHS 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, Belknap Exhibit Center, 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 per year on a \$200,000 home.

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

Sincerely,

Sean Briscoe
Museum Director

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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)

John Breese

Lynn Breese

Dorothy Gowan

Mike Wright

Cindy Larson

Museum Leadership

Sean Briscoe, Museum Director

Crook County Board of Commissioners

Seth Crawford, Chair

Brian Barney

Susan Hermreck

Budget Committee

Cindy Larson

John Breese

Lynn Breese

Museum Operating Fund – Crook County Historical Fund

Summary

Due to the closing and consolidation of the Historical Building Reserve Fund into the Crook County Historical Fund (also called the Museum Operating Fund) at the end of fiscal year 2023, the Crook County Historical Fund accounts for all operating activity of the Bowman Museum, including personnel, building maintenance upkeep, and the development of the collection of items of historical value. Museum personnel are working diligently to operate within budgetary constraints while also seeking additional grant and other funding maintain future financial sustainability.

Resources

Crook County Historical Fund anticipates total revenue of \$517,000 for fiscal year 2025. Including a beginning fund balance of \$217,000 rolled forward from the prior fiscal year, the total Crook County Historical Fund resources are \$734,000.

The largest source of revenue is property taxes estimated to be \$380,000 for fiscal year 2025, including the local option levy. The other source of revenue is the Transient Room Tax estimated to be \$115,000.

Assessed value in fiscal year 2025 is projected to increase 4% in property taxes and 3% in Transient Room Tax over the previous year based on three- and five-year trending analysis (January through December 2023). Along with higher tourism activity increasing the Transient Room Tax, the total anticipated increase in taxes over the estimated tax revenue in fiscal year 2024 is 3.6%.

Appropriations

The primary categories for appropriations of operating expenditures are personnel, materials and services, and capital outlay. The largest budgeted appropriation category is for 3.10 FTE personnel at \$304,000, followed by materials and services at \$204,000, and capital outlay at \$24,000 for building acquisition. The remainder of available resources of \$202,000 are held in contingency in case unforeseen circumstances arise but with the anticipation that they will remain unspent in fiscal year 2025.

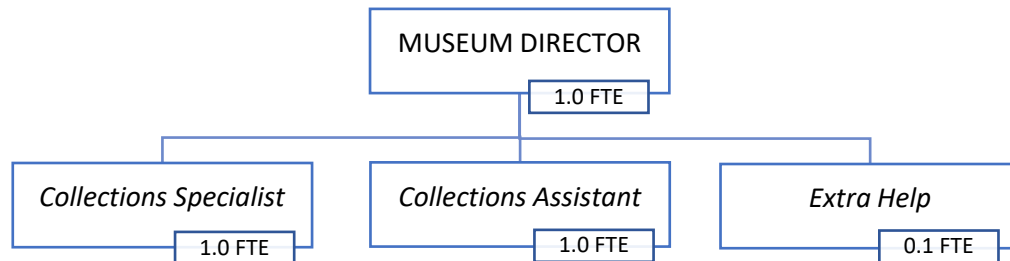
Highlights

- Updating and creating new exhibits in the Bowman Museum.
- Renovation of Ranchers Memorial (phase 1 of 3) for the maintenance and preservation of artifacts at the Rancher's Memorial Collections Facility.
- Production of exhibitions for display at the Belknap Exhibits Center.
- Continuation of Education Programs (historical Lectures, community outreach programs, school museum tours, music and theater performances, re-enactors, art shows, semi-annual lecture series, and expanded summer hours).

Personnel

POSITION	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Museum Director	1.00	1.00	1.00	1.00		
Collections Specialist	1.00	1.00	1.00	1.00		
Collections Assistant	1.00	1.00	1.00	1.00		
Temporary Help	1.00	0.10	0.10	0.10		
Total	4.00	3.10	3.10	3.10		

Organizational Chart



Budget Summary

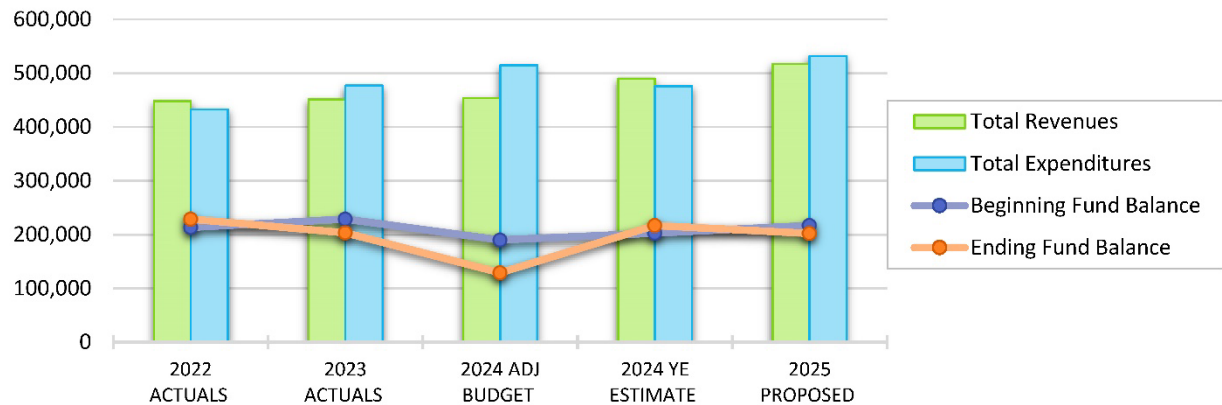
	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Resources							
Beginning Fund Balance	\$ 213,478	\$ 228,825	\$ 190,000	\$ 203,000	\$ 217,000		
Revenue							
Taxes	421,876	446,284	454,000	478,000	495,000		
Transfers and Interfund	25,000	-	-	-	-		
Charges for Services	-	-	-	2,000	-		
Miscellaneous	925	5,019	-	10,000	22,000		
Total Revenue	447,801	451,303	454,000	490,000	517,000		
Total Resources	\$ 661,279	\$ 680,127	\$ 644,000	\$ 693,000	\$ 734,000		
Requirements							
Appropriation							
Personnel	\$ 273,647	\$ 279,179	\$ 286,000	\$ 252,000	\$ 304,000		
Materials & Services	128,717	174,328	205,000	200,000	204,000		
Capital Outlay	30,091	23,446	24,000	24,000	24,000		
Contingency	-	-	129,000	-	202,000		
Total Appropriation	432,455	476,953	644,000	476,000	734,000		
Total Requirements	\$ 432,455	\$ 476,953	\$ 644,000	\$ 476,000	\$ 734,000		

Note: The Historical Building Reserve Fund activity was reported in its own fund through fiscal year 2023. The fund was closed through the prior year budget process and was consolidated with the Museum Operating Fund. The prior years of activity for the Historical Building Reserve Fund are presented in the numbers above, as well as on the detailed budget and graph on the next page for comparability purposes.

Budget Detail by Category

CATEGORY	2022 ACTUALS	2023 ACTUALS	2024 ADJ BUDGET	2024 YE ESTIMATE	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
Resources							
Beginning Fund Balance	\$ 213,478	\$ 228,825	\$ 190,000	\$ 203,000	\$ 217,000		
Revenue							
Taxes	421,876	446,284	454,000	478,000	495,000		
Charges for Services	-	-	-	2,000	-		
Miscellaneous	925	5,019	-	10,000	22,000		
Total Revenue	447,801	451,303	454,000	490,000	517,000		
Total Resources	\$ 661,279	\$ 680,127	\$ 644,000	\$ 693,000	\$ 734,000		
Requirements							
Personnel							
Salaries & Wages	\$ 202,721	\$ 193,600	\$ 191,000	\$ 167,000	\$ 202,000		
Employee Benefits	70,926	85,578	95,000	85,000	102,000		
Personnel Total	273,647	279,179	286,000	252,000	304,000		
Materials & Services							
Operating Supplies	730	225	1,000	1,000	1,000		
Office Supplies	10,159	8,879	12,000	7,000	10,000		
Repairs & Maintenance	2,371	1,672	2,000	2,000	3,000		
Contract Services	3,276	4,154	3,000	6,000	5,000		
Utilities	1,147	995	1,000	1,000	-		
Education & Training	368	-	-	-	1,000		
Insurance	615	618	2,000	-	2,000		
Special Events	513	58	1,000	-	1,000		
Internal Service	109,538	157,727	183,000	183,000	181,000		
Materials & Services Total	128,717	174,328	205,000	200,000	204,000		
Capital Outlay	30,091	23,446	24,000	24,000	24,000		
Total Expenditures	432,455	476,953	515,000	476,000	532,000		
Contingency	-	-	129,000	-	202,000		
Total Appropriation	432,455	476,953	644,000	476,000	734,000		
Total Requirements	\$ 432,455	\$ 476,953	\$ 644,000	\$ 476,000	\$ 734,000		

CROOK COUNTY HISTORICAL FUND Revenues and Expenditures, Actuals and Budgeted

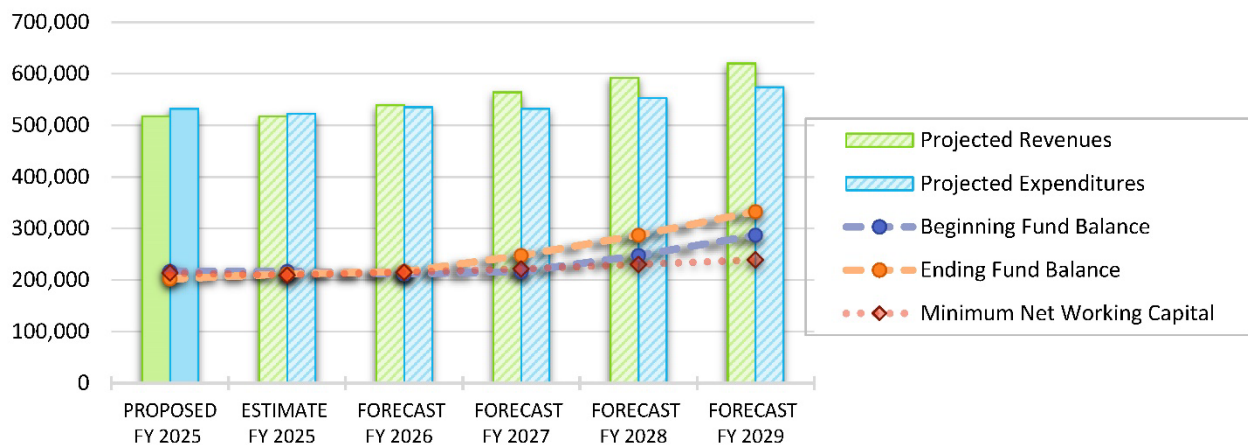


Five-Year Forecast

Inclusion of this five-year financial forecast is an initial effort to communicate anticipated future operating and capital needs of the Crook County Historical Fund. The forecast identifies and projects revenue and expenditures to show sustainability and anticipate possible funding deficiencies. Revenue for Museum operations maintains a growing fund balance within County fiscal policy through fiscal year 2029. The primary source of revenue is property taxes. 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 currently unknown. The forecast also assumes that the Museum will continue to secure consistent funding of \$15,000 from grants and donations annually.

	PROPOSED FY 2025	ESTIMATE FY 2025	FORECAST FY 2026	FORECAST FY 2027	FORECAST FY 2028	FORECAST FY 2029
Beginning Fund Balance	217,000	217,000	212,000	216,000	248,000	287,000
Revenue	517,000	517,000	539,000	564,000	592,000	620,000
Total Resources	734,000	734,000	751,000	780,000	840,000	907,000
Expenditures						
Personnel	304,000	294,000	303,000	320,000	337,000	354,000
M&S	204,000	204,000	208,000	212,000	216,000	220,000
Capital Outlay	24,000	24,000	24,000	-	-	-
Total Expenditures	532,000	522,000	535,000	532,000	553,000	574,000
Ending Fund Balance	202,000	212,000	216,000	248,000	287,000	333,000
Ratio Fund Balance to Expenditures	38%	41%	40%	47%	52%	58%
FTE	3.1	3.1	3.1	3.1	3.1	3.1

**Crook County Historical Fund
Projected Revenues and Expenditures | 2025-2029**



The proposed fiscal year 2025 budgeted revenues and expenditure appropriations are the starting point for the five-year forecast. The fiscal year 2025 estimate column assumes that approximately 96% of the operating budget will be spent. 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:

<i>Assumptions</i>	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%
Transient Room Tax	3.0%	3.0%	5.0%	5.0%	5.0%	5.0%
Expenses						
Inflation	3.2%	3.2%	2.0%	2.0%	2.0%	2.0%
Wages	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	2.0%	2.0%				
Workers Comp	10.0%	10.0%				

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, 2024, to June 30, 2025, will be held at the Crook County Annex Building, 320 NE Court Street, Prineville, Oregon. The meeting will take place on **May 17, 2024**, at **2:00 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, 2024, 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: 935 5246 0631; Passcode: 270912. Notice of publication is available at co.crook.or.us/news.

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