

Crook County Historical Fund

Crook County, Oregon

Proposed Budget
For Fiscal Year 2026

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Budget Message

Submitted herein is the Bowman Museum's proposed Departmental Budget for fiscal year 2026. 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 \$275,000.

Major expenditures in this budget include Facilities, IT Support, and Personnel for four positions: Museum Director, Collections Specialist, Administration Assistant (2), and Museum Host (Saturday attendant). A contingency fund has also been established totaling \$264,000. 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

Dorothy Gowan
Mike Wright
Cindy Larson
Laura York
Jessica Lay

Museum Leadership

Sean Briscoe, Museum Executive Director

Crook County Board of Commissioners

Brian Barney, Chair
Seth Crawford
Susan Hermreck

Budget Committee

Jessica Lay
Dorothy Gowan
Mike Wright

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 \$552,000 for fiscal year 2026. Including a beginning fund balance of \$275,000 rolled forward from the prior fiscal year, the total Crook County Historical Fund resources are \$827,000.

The largest source of revenue is property taxes estimated to be \$387,000 for fiscal year 2026, including the local option levy. Property taxes are being reduced by \$6,000 in both fiscal years 2025 and 2026 due to the County Assessor issuing a potential refund credit (PRC). The other major source of revenue is the Transient Room Tax estimated to be \$134,000.

Assessed value in fiscal year 2026 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. The total anticipated increase in taxes over the estimated tax revenue in fiscal year 2025 is 1.6%.

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 \$292,000, followed by materials and services at \$247,000, and capital outlay at \$24,000 for building acquisition. The remainder of available resources of \$264,000 are held in contingency in case unforeseen circumstances arise but with the anticipation that they will remain unspent in fiscal year 2026.

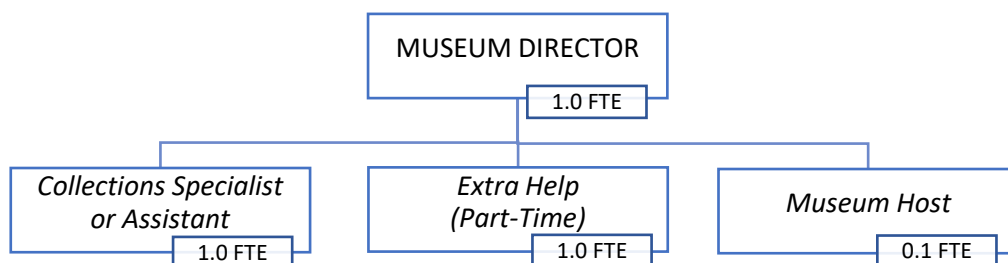
Highlights

- Updating and creating new exhibits in the Bowman Museum.
- Production of exhibitions for display at the Belknap Exhibit 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	2023 ACTUALS	2024 ACTUALS	2025 ADOPTED	2026 PROPOSED	2026 APPROVED	2026 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	-		
Extra Help (Part-Time)	-	-	-	1.00		
Museum Host	0.10	0.10	0.10	0.10		
Total	3.10	3.10	3.10	3.10		

Organizational Chart



Budget Summary

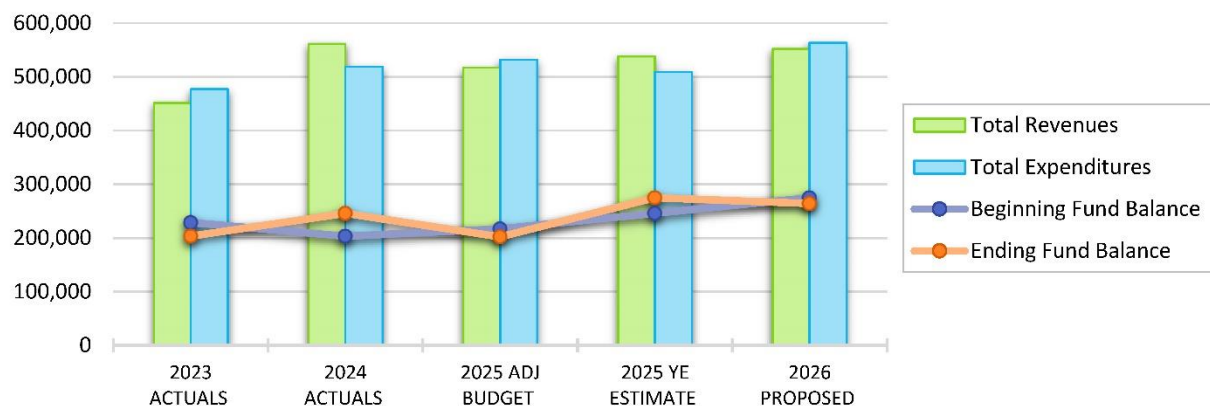
	2023 ACTUALS	2024 ACTUALS	2025 ADJ BUDGET	2025 YE ESTIMATE	2026 PROPOSED	2026 APPROVED	2026 ADOPTED
Resources							
Beginning Fund Balance	\$ 228,825	\$ 203,174	\$ 217,000	\$ 246,000	\$ 275,000		
Revenue							
Taxes	446,284	488,774	495,000	513,000	521,000		
Transfers and Interfund	-	61,130	-	-	-		
Miscellaneous	5,019	11,653	22,000	25,000	31,000		
Total Revenue	451,303	561,558	517,000	538,000	552,000		
Total Resources	\$ 680,127	\$ 764,732	\$ 734,000	\$ 784,000	\$ 827,000		
Requirements							
Appropriation							
Personnel	\$ 279,179	\$ 250,814	\$ 304,000	\$ 287,000	\$ 292,000		
Materials & Services	174,328	183,268	204,000	198,000	247,000		
Capital Outlay	23,446	23,446	24,000	24,000	24,000		
Transfers	-	61,130	-	-	-		
Contingency	-	-	202,000	-	264,000		
Total Appropriation	476,953	518,659	734,000	509,000	827,000		
Total Requirements	\$ 476,953	\$ 518,659	\$ 734,000	\$ 509,000	\$ 827,000		

Note: The Historical Building Reserve Fund activity was reported in its own fund through fiscal year 2023. The fund was closed through a final transfer in fiscal year 2024 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

	2023 ACTUALS	2024 ACTUALS	2025 ADJ BUDGET	2025 YE ESTIMATE	2026 PROPOSED	2026 APPROVED	2026 ADOPTED
Resources							
Beginning Fund Balance	\$ 228,825	\$ 203,174	\$ 217,000	\$ 246,000	\$ 275,000		
Revenue							
Property Taxes	321,670	363,012	380,000	383,000	387,000		
Other Taxes	124,614	125,762	115,000	130,000	134,000		
Transfers and Interfund	-	61,130	-	-	-		
Miscellaneous	5,019	11,653	22,000	25,000	31,000		
Total Revenue	451,303	561,558	517,000	538,000	552,000		
Total Resources	\$ 680,127	\$ 764,732	\$ 734,000	\$ 784,000	\$ 827,000		
Requirements							
Appropriation							
Personnel							
Salaries & Wages	\$ 193,600	\$ 166,674	\$ 202,000	\$ 193,000	\$ 209,000		
Employee Benefits	85,578	84,140	102,000	94,000	83,000		
Personnel Total	279,179	250,814	304,000	287,000	292,000		
Materials & Services							
Operating Supplies	225	680	1,000	-	1,000		
Office Supplies	8,879	5,904	10,000	7,000	9,000		
Repairs & Maintenance	1,672	2,104	3,000	2,000	3,000		
Contract Services	4,154	6,203	5,000	5,000	5,000		
Utilities	995	802	-	-	-		
Education & Training	-	-	1,000	-	1,000		
Insurance	618	-	2,000	2,000	2,000		
Special Events	58	382	1,000	1,000	1,000		
Internal Service	157,727	167,193	181,000	181,000	225,000		
Materials & Services Total	174,328	183,268	204,000	198,000	247,000		
Capital Outlay	23,446	23,446	24,000	24,000	24,000		
Transfers	-	61,130	-	-	-		
Contingency	-	-	202,000	-	264,000		
Total Appropriation	476,953	518,659	734,000	509,000	827,000		
Total Requirements	\$ 476,953	\$ 518,659	\$ 734,000	\$ 509,000	\$ 827,000		

CROOK COUNTY HISTORICAL FUND Revenues and Expenditures, Actuals and Budgeted



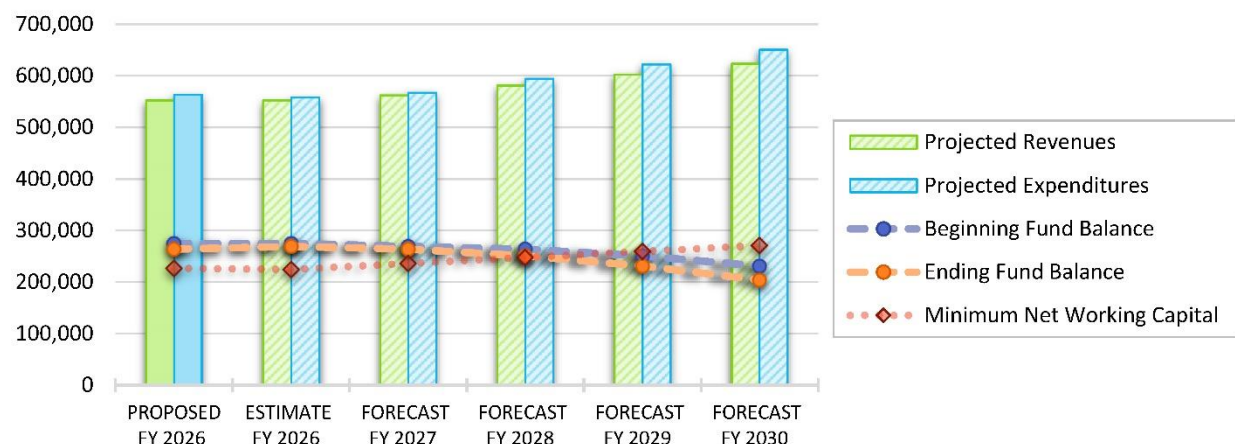
Five-Year Forecast

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.

While the fund balance complies with fiscal policy requirements through fiscal year 2028, revenue for Museum operations is not anticipated to increase at a rate sufficient to keep up with anticipated increases in expenditure. The primary source of revenue is property taxes, and this forecast assumes the continuation of the operating local option levy beyond its current conclusion in fiscal year 2028. Although an increase in the amount of property tax revenue is expected, the projections conservatively do not include any additional dollars from data centers 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 2026	ESTIMATE FY 2026	FORECAST FY 2027	FORECAST FY 2028	FORECAST FY 2029	FORECAST FY 2030
Beginning Fund Balance	275,000	275,000	269,000	264,000	251,000	231,000
Revenue	552,000	552,000	562,000	581,000	602,000	623,000
Total Resources	827,000	827,000	831,000	845,000	853,000	854,000
Expenditures						
Personnel	292,000	287,000	314,000	335,000	357,000	378,000
Materials & Services	247,000	247,000	253,000	259,000	265,000	272,000
Capital Outlay	24,000	24,000	-	-	-	-
Total Expenditures	563,000	558,000	567,000	594,000	622,000	650,000
Ending Fund Balance	264,000	269,000	264,000	251,000	231,000	204,000
Ratio Fund Balance to Expenditures	47%	48%	47%	42%	37%	31%
FTE	3.1	3.1	3.1	3.1	3.1	3.1

**Crook County Historical Fund
Projected Revenues and Expenditures | 2026-2030**



The proposed fiscal year 2026 budgeted revenues and expenditure appropriations are the starting point for the five-year forecast. The fiscal year 2026 estimate column assumes that approximately 96% of the operating budget will be spent. Projected revenues and expenditures for fiscal years 2027 through 2030 are calculated from the fiscal year 2026 estimate column using the following table of assumptions for the percentage change from one year to the next:

<i>Assumptions</i>	PROPOSED FY 2026	ESTIMATE FY 2026	FORECAST FY 2027	FORECAST FY 2028	FORECAST FY 2029	FORECAST FY 2030
Population Growth	1.4%	1.4%	1.3%	1.3%	1.2%	1.1%
Revenue						
Property Taxes	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Transient Room Tax	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Interest earnings	3.0%	3.0%	2.5%	2.0%	2.0%	2.0%
Expenses						
Inflation	3.0%	3.0%	2.5%	2.5%	2.5%	2.5%
Wages (<i>incl. COLA + steps</i>)	5.5%	5.5%	5.0%	5.0%	5.0%	5.0%
Health Insurance	22.0%	22.0%	17.5%	15.0%	12.5%	10.0%

Required Notices and Filings

Notice of Budget Committee Meeting

PUBLIC NOTICE 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, 2025, to June 30, 2026, will be held at the Crook County Annex Building, 320 NE Court Street, Prineville, Oregon. The meeting will take place on **May 19, 2025**, 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 19, 2025, 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: 943 5350 5886; Passcode: 502710. Notice of publication is available at co.crook.or.us/news.

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