TILLAMOOK COUNTY
BOARD OF COMMISSIONERS
Mary Faith Bell - Doug Olson - Erin Skaar

BUDGET MEETING – 4-H/Extension Service
Tuesday, May 31, 2024, 11:00 AM

Join In Person:

County Courthouse, Board of Commissioners' Meeting Room 106, 201 Laurel Avenue, Tillamook

Join Virtually:
tillamookcounty.gov/bocc/page/meetings-agendas-minutes or 1-971-254-3149, ID: 866 914 607#

More detailed *meeting instructions* are available at *tillamookcounty.gov/bocc/page/meetings-agendas-minutes*. Call 503-842-1814 or send an email to *helpdesk@tillamookcounty.gov* regarding any meeting technical issues.

AGENDA

TILLAMOOK COUNTY
4-H and EXTENSION SERVICE DISTRICT
BUDGET COMMITTEE MEETING

Virtual/Commissioners Room 106

June 7, 2024

11:00 a.m. – 12:00 p.m.

1. Call to Order
2. Nomination and Motion for Chair
3. Approval of May 4, 2023 Minutes
4. Budget Presentation
5. Budget Officer Budget Detail
6. Motion to Approve the Budget and Levy the Ad Valorem Rate of 6.9 Cents Per $1,000 Valuation

BUDGET MESSAGE
Tillamook County 4-H and Extension Service District Fiscal Year
2024-2025

This budget portrays the expected financial performance of the Tillamook County 4-H and Extension Service District for fiscal year 2024-25 and shows the operations of the District. The Extension Service for Tillamook County is operated in conjunction with Oregon State University and the Extension Advisory Committee. The District was approved by the voters in February 1986 and has a tax rate of $0.069/$1,000 of assessed value. The proposed budget is a balanced between total resources and requirements as required by Oregon Budget Law. The budget contains a **General Fund** for operations and a **Building Reserve Fund** to maintain the capacity to support facility maintenance and improvement. The budget proposes that the district's full permanent tax rate be imposed to obtain property taxes necessary to balance the budget.

GENERAL FUND RESOURCES

The proposed "cash on hand" is important to our budget to allow us to operate for the first part of the year before fall tax revenues are received. Other significant resources include prior year taxes, interest and timber sales. The "taxes necessary to balance" or taxes to be collected, assumes 90 percent of the taxes levied will be collected in the budget year.

GENERAL FUND EXPENDITURES

Personnel Services

As proposed, personnel services decreased by 1% percent from the previous year. This proposed budget includes operating with an Administrative Office Manager (1.0 FTE), one Office Specialist 2 position (1.0 FTE), one 4-H Administrative Program Specialist (1.0 FTE), one Juntos Program Outreach Program Coordinator (.33 FTE), (.05 FTE) Family and Community Health FTE on a Snap Education Program Assistant, and $6,000 for summer internship support.

Materials and Services

Materials and services are budgeted to be $261,400. This is an increase from the previous year with increases coming in from our projected computer & software licensing, travel, and program support.

Capital Outlay

This year we propose to expend $3,000 for life cycle replacement of furniture/fixtures, and $8,000 for a future vehicle purchase.

Transfers

There is a proposed transfer of $25,000 into our district building reserve fund to continue to build our reserves.

General Operating Contingency

The budget proposes a contingency of approximately 10% of the total budget.

Unappropriated Ending Fund Balance

An unappropriated ending balance of $351,195 is proposed to ensure an adequate cash balance in FY2025-26.

BUILDING RESERVE FUND

The estimated balance of $575,000 in our building reserve fund is to support facility maintenance and improvement.

Respectfully submitted,

Shawn Blanchard

Shawn Blanchard, Budget
Officer Tillamook County
Treasurer

FORM LB-20

LB-20 RESOURCES

GENERAL
Fund

TILLAMOOK COUNTY 4-H and EXTENSION SERVICE DISTRICT
(Name of Municipal Corporation)

	Historical Data								
	Actual		Adopted Budget			Budget for Next Year 2024-2025			
	Year 2020-2021	Year 2022-2023	Year 2023-2024		RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					Beginning Fund Balance:				
1	774,153	688,872	574,921	1	4000 - Available cash on hand * (cash basis) or	574,921			1
2				2	Net working capital* (accrual basis)				2
3	12,724	11,000	11,000	3	4011 - Previously levied taxes estimated to be received	11,000			3
4	3,004	3,000	3,000	4	4699 - Interest	3,000			4
5				5	**OTHER RESOURCES**				5
6	86,101	88,500	50,000	6	4230 - STATE TIMBER SALES	60,000			6
7	139			7	4550 - COUNTY LAND SALES				7
8	-			8	4690 - MISCELLANEOUS				8
9	-			9					9
10	-			10					10
11				11					11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29	876,120	791,372	638,921	29	Total resources, except taxes to be levied	648,921			29
30		366,796	378,020	30	4010 - Taxes necessary to balance	393,360			30
31	371,188			31	Taxes collected in year levied				31
32	1,247,308	1,158,168	1,016,941	32	**TOTAL RESOURCES**	1,042,281	-	-	32

*Includes ending balance from prior year

FORM
LB-31

LB-31 DETAILED REQUIREMENTS

GENERAL
Fund

TILLAMOOK COUNTY 4-H and EXTENSION SERVICE DISTRICT
(Name of Municipal Corporation)

	Historical Data						Budget for Next Year 2024-2025			
	Actual		Adopted Budget		Number of					
	Year 2021-2022	Year 2022-2023	Year 2023-2024	REQUIREMENTS DESCRIPTION	Employ-ees	Range*	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1 **PERSONAL SERVICES**						1
2	176,818	244,445	187,571	2 5910 Non 941 4-H & Extension Staff	4.00		186,382			2
3	115,000	143,664	134,816	3 5949 Non 941 4-H & Extension Taxes/Benefits			132,304			3
4				4						4
5	**291,818**	**388,109**	**322,387**	5 **TOTAL PERSONAL SERVICES**			**318,686**			5
6				6						6
7				7 **MATERIALS & SERVICES**						7
8	2,768	14,750	14,750	8 6001 - Office Supplies			15,000			8
9	2,717	13,500	8,000	9 6004 - Non-Capital Office Equipment			8,000			9
10	16,051	14,250	18,000	10 6005 - Operating Supplies (Demo)			18,000			10
11	1,963	2,000	4,000	11 6009 - Computer & Software Licensing			8,000			11
12	-	0	2,000	12 6011 - Computer Supplies			2,000			12
13	238	0	1,000	13 6030- Fuels & Lubricants			1,000			
14	2,361	3,000	5,000	14 7001 - Printing & Advertising			5,000			13
15	2,119	6,000	4,000	15 7003 - Books & Publications			4,000			14
16	832	3,000	3,000	16 7005 - Postage & Shipping			3,000			15
17	3,328	6,000	4,500	17 7007 - Telephone			4,500			16
18	-	12,000	14,500	18 7012 - Network fees			14,500			17
19	-	0	-	19 7020 - Insurance & Deductables			-			
20	120	10,000	10,000	20 7022 - Public Relations			6,000			18
21	255	2,500	2,500	21 7050 - Membership Dues & Fees			2,500			19
22	11,013	52,000	48,000	22 7080 - Travel & Mileage			55,000			20
23	4,575	5,000	10,000	23 7101 - Professional Services			8,000			21
24	-	0	0	24 7401 - Rent			0			22
25	5,743	8,000	8,000	25 7410 - Utilities			8,000			23
26	559	1,500	1,500	26 7415 - Water Fees			1,500			24
27	561	2,000	2,000	27 7416 - Sewer Fees			1,500			25
28	1,910	3,000	3,000	28 7420 - Garbage Collection			1,500			26
29	4,223	10,000	8,000	29 7430 - Janitorial Services			8,000			27
30	974	2,000	3,000	30 7431 - Janitorial Supplies			2,500			28
31				31						29
32				32						30
33	Continued	Continued	Continued	33						31
34				34						32
35				35 **TOTAL REQUIREMENTS**						33

FORM LB-31

LB-31 DETAILED REQUIREMENTS

GENERAL
Fund

TILLAMOOK COUNTY 4-H and EXTENSION SERVICE DISTRICT
(Name of Municipal Corporation)

	Historical Data: Actual Year 2021-2022	Historical Data: Actual Year 2022-2023	Adopted Budget Year 2023-2024		REQUIREMENTS DESCRIPTION	Number of Employ-ees	Range*	Budget for Next Year 2024-2025: Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
36				36	**MATERIALS & SERVICES (Continued)**						34
37				37							35
38	2,026	4,000	4,000	38	7450 - Repair & Maint. /Building & Grounds			4,000			36
39	1,747	10,000	8,000	39	7601 - Repair & Maint. /Office Equipment			8,000			37
40		0	-	40	7605 - R&M/Equipment						38
41	1,980	2,000	2,000	41	7611 - Storage Rental			2,000			39
42	-	0	-	42	7847 - JUNTOS program support						40
43	3,967	7,000	8,000	43	7899 - Misc. Materials & Services			8,000			41
44	-	52,000	52,000	44	7848 - Program Support			52,000			
45	2,000	3,000	5,475	45	8001 - Intercounty/Administration			5,500			42
46	1,538	4,400	4,400	46	8002 - Insurance & Deductibles			4,400			43
47	**75,569**	**252,900**	**258,625**	47	**TOTAL MATERIALS AND SERVICES**			**261,400**			44
48				48							45
49		3,000	3,000	49	9015 - Furniture/Fixtures			3,000			46
50		10,000	8,000	50	9030 - Vehicles			8,000			47
51	20,000	20,000	-	51	9040 - Building/Improvements						48
52	**20,000**	**33,000**	**11,000**	52	**TOTAL CAPITAL OUTLAY**			**11,000**			49
53				53							50
54				54							51
55				55							52
56	**-**	**100,000**	**75,000**	56	**9900 - GENERAL OPERATING CONTINGENCY**			**75,000**			53
57				57							54
58	**200,000**	**75,000**	**25,000**	58	**9882 - TRANSFER TO BUILDING RESERVE FUND**			**25,000**			55
59				59							56
60				60							57
61				61							58
62	**587,387**	**849,009**	**692,012**	62	**TOTAL**			**691,086**			59
63				63							60
64				64							61
65				65							62
66				66							63
67				67							64
68				68							65
69				69							66
70				70							67
71	659,921			71	**Ending balance (prior years)**						68
72		309,159	324,929	72	**9995 - UNAPPROPRIATED ENDING FUND BALANCE**			351,195			69
73	1,247,308	1,158,168	**1,016,941**	73	**TOTAL REQUIREMENTS**			**1,042,281**	-	-	70

150-504-031 (Rev 12/09)

FORM LB-11

LB-11 RESERVE FUND

This fund is authorized and established by resolution/ordinance number 98-71, on (date) May 20, 1998 for the following specified purposes:

To accumulate money for purchasing or constructing office, meeting, and educational facilities

BUILDING RESERVE
Fund

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.

Review Year 2027

TILLAMOOK COUNTY 4-H and EXTENSION SERVICE DISTRICT
(Name of Municipal Corporation)

	Historical Data – Actual: Year 2021-2022	Historical Data – Actual: Year 2022-2023	Adopted Budget This Year 2023-2024	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025: Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				RESOURCES				
1	230,591	230,300	430,300	1. Cash on hand * (cash basis), or	550,000			1
2				2. Working capital* (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4	1,183	2,000	1,000	4. Interest				4
5	200,000	200,000	25,000	5. Transferred IN, from other funds: GENERAL FUND	25,000			5
6				6. Miscellaneous (4690)				6
7				7. Sale of Assets				7
8				8.				8
9	431,774	432,300	456,300	9. Total Resources, except taxes to be levied	575,000			9
10	-	-		10. Taxes estimated to be received				10
11				11. Taxes collected in year levied				11
12	**431,774**	**432,300**	**456,300**	**12. TOTAL RESOURCES**	**575,000**			12
				REQUIREMENTS				
1				1. CAPITAL OUTLAY				1
2		300,000		2. Building purchases/construction (including cost of				2
3				3. architect and attorney)				3
4				4.				4
5	-	132,300	100,000	5. MATERIALS & SERVICES	100,000			5
6				6. Miscellaneous (4690)				6
7				7.				7
8				8.				8
9				9.				9
10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				**14. RESERVED FOR VEHICLE EXPENDITURES**				14
15	431,774		356,300	**15. RESERVED FOR FUTURE EXPENDITURES**	475,000			15
16	**431,774**	**432,300**	**456,300**	**16. TOTAL REQUIREMENTS**	**575,000**	-	-	16

*Includes Unappropriated Balance budgeted last year