

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

**TILLAMOOK COUNTY 4-H & EXTENSION BUDGET COMMITTEE MEETING,
June 7, 2024**

**ANNUAL MEETING – 2024-06-07 4H & EXT BUDGET COMMITTEE MEETING
AUDIO.MP4**

BUDGET COMMITTEE PRESENT: Commissioner Mary Faith Bell, Commissioner Doug Olson, Commissioner Erin Skaar; Lisa Greiner; Rebecca Heimerl; Sarah Ostermiller

STAFF PRESENT: Shawn Blanchard, Treasurer; Debi Garland, Board Assistant; Chrissy Dixon, 4-H Office Manager; Wiley Thompson, 4-H Regional Director; Dakota Lager, 4-H Program Coordinator; Sheila Smith, Administrative Program Specialist; Dusty Linnell, Ph.D., Extension Assistant Professor of Practice, Oregon State University

1. Call to Order: Friday, June 7, 2024 at 11:00 a.m. by Commissioner Bell.
2. 00:31 Elect Chair
A motion was made by Lisa Greiner and seconded by Commissioner Bell to elect Doug Olson as Chair. The motion passed with six aye votes.
3. 01:25 Approval of May 4, 2023 Minutes
A motion was made by Commissioner Skaar and seconded by Commissioner Bell to approve the minutes. The motion passed with six aye votes.
4. 02:12 Budget Presentation/Chrissy Dixon, Office Manager
08:57 Personnel Services/Cash On Hand Funds/Wiley Thompson, Regional Director
5. 28:11 Budget Officer Budget Detail
6. 31:26 Motion to Approve the Budget and Levy the Ad Valorem Rate of 6.9 Cents Per \$1,000 Valuation was made by Commissioner Skaar and seconded by Commissioner Bell. The motion passed with six aye votes.

There being no further business, Chair Olson adjourned the meeting at 11:31 a.m.

BUDGET COMMITTEE MEETING

U-H / Extension Service

Friday, June 7, 2024

PLEASE PRINT

Name

Email or Address

Item of Interest

Sheila Smith sheila.smith@oregonstate.edu

Sarah Ostermiller osterms@gmail.com

Dusti Linnell dusti.linnell@oregonstate.edu

Dakota Lager lagerd@oregonstate.edu OSU

Chrissy Dixon dixonc@oregonstate.edu OSU

W. Thompson wiley.thompson@oregonstate.edu

(Please use reverse if necessary)

**TILLAMOOK COUNTY 4-H & EXTENSION BUDGET COMMITTEE MEETING,
May 4, 2023**

**ANNUAL MEETING – 2023-05-04 4H & EXT BUDGET COMMITTEE MEETING
AUDIO.MP4**

BUDGET COMMITTEE PRESENT: Commissioner Erin Skaar; Commissioner Mary Faith Bell; Commissioner David Yamamoto; Steve Nearing; Rebecca Heimerl; Lisa Greiner

BUDGET COMMITTEE MEMBERS ABSENT: None.

STAFF PRESENT: Shawn Blanchard, Treasurer; Debi Garland, Board Assistant; Kym Luth, 4-H Office Manager; Wiley Thompson, 4-H Regional Director; Dakota Lager, 4-H Program Coordinator

1. Call to Order: Thursday, May 4, 2023 at 12:01 p.m. by Commissioner Skaar.
2. 00:20 Elect Chair
A motion was made by Commissioner Yamamoto and seconded by Commissioner Bell to elect Steve Nearing as Chair. The motion passed with six aye votes.
3. 00:58 Approval of May 10, 2022 Minutes
A motion was made by Commissioner Yamamoto and seconded by Commissioner Skaar to approve the minutes. The motion passed with six aye votes.
4. 01:30 Budget Presentation/Kym Luth, Office Manager
5. 06:41 Personnel Services/Wiley Thompson, Regional Director
6. Budget Officer Budget Detail
11:01 Cash On Hand Funds/Wiley Thompson, Regional Director
18:12 Public Comments; There were none.
7. 18:54 Motion to Approve the Budget and Levy the Ad Valorem Rate of 6.9 Cents Per \$1,000 Valuation was made by Commissioner Yamamoto and seconded by Commissioner Skaar
8. 20:24 Thank You/Commissioner Bell

There being no further business Chair Nearing adjourned the meeting at 12:21 p.m.

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

**TILLAMOOK COUNTY 4-H and
EXTENSION SERVICE DISTRICT**

GENERAL

		Historical Data		Adopted Budget Year 2023-2024	Resource Description	Budget for Next Year 2024-2025		
		Actual	Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
		Year 2020-2021	Year 2022-2023	Year 2023-2024	Beginning Fund Balance:	(Name of Municipal Corporation)		
						Fund		
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

**TILLAMOOK COUNTY 4-H and
EXTENSION SERVICE DISTRICT**

GENERAL

Fund

(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Number of Employees	Range*	Budget for Next Year			2024-2025
	Actual		Adopted Budget				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Year 2021-2022	Year 2022-2023								
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			13
14	2,361	3,000	5,000	14 7001 - Printing & Advertising			5,000			14
15	2,119	6,000	4,000	15 7003 - Books & Publications			4,000			15
16	832	3,000	3,000	16 7005 - Postage & Shipping			3,000			16
17	3,328	6,000	4,500	17 7007 - Telephone			4,500			17
18	-	12,000	14,500	18 7012 - Network fees			14,500			18
19	-	0	-	19 7020 - Insurance & Deductables			-			19
20	120	10,000	10,000	20 7022 - Public Relations			6,000			20
21	255	2,500	2,500	21 7050 - Membership Dues & Fees			2,500			21
22	11,013	52,000	48,000	22 7080 - Travel & Mileage			55,000			22
23	4,575	5,000	10,000	23 7101 - Professional Services			8,000			23
24	-	0	0	24 7401 - Rent			0			24
25	5,743	8,000	8,000	25 7410 - Utilities			8,000			25
26	559	1,500	1,500	26 7415 - Water Fees			1,500			26
27	561	2,000	2,000	27 7416 - Sewer Fees			1,500			27
28	1,910	3,000	3,000	28 7420 - Garbage Collection			1,500			28
29	4,223	10,000	8,000	29 7430 - Janitorial Services			8,000			29
30	974	2,000	3,000	30 7431 - Janitorial Supplies			2,500			30
31				31						31
32				32						32
33	Continued	Continued	Continued	33						33
34				34						34
35				35 TOTAL REQUIREMENTS						35

LB-31 DETAILED REQUIREMENTS

**TILLAMOOK COUNTY 4-H and
EXTENSION SERVICE DISTRICT**

Fund										(Name of Municipal Corporation)			
	Historical Data			REQUIREMENTS DESCRIPTION	Number of Employees	Range*	Budget for Next Year			Adopted By Governing Body			
	Actual		Adopted Budget				Proposed By Budget Officer	Approved By Budget Committee	2024-2025				
	Year 2021-2022	Year 2022-2023	Year 2023-2024										
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		42			
45	2,000	3,000	5,475	45	8001 - Intercounty/Administration			5,500		43			
46	1,538	4,400	4,400	46	8002 - Insurance & Deductibles			4,400		44			
47	75,569	252,900	258,625	47	TOTAL MATERIALS AND SERVICES			261,400		45			
48				48						46			
49		3,000	3,000	49	9015 - Furniture/Fixtures			3,000		47			
50		10,000	8,000	50	9030 - Vehicles			8,000		48			
51	20,000	20,000	-	51	9040 - Building/Improvements					49			
52	20,000	33,000	11,000	52	TOTAL CAPITAL OUTLAY			11,000		50			
53				53						51			
54				54						52			
55				55						53			
56		100,000	75,000	56	9900 - GENERAL OPERATING CONTINGENCY			75,000		54			
57				57						55			
58	200,000	75,000	25,000	58	9882 - TRANSFER TO BUILDING RESERVE FUND			25,000		56			
59				59						57			
60				60						58			
61				61						59			
62	587,387	849,009	692,012	62	TOTAL			691,086		60			
63				63						61			
64				64						62			
65				65						63			
66				66						64			
67				67						65			
68				68						66			
69				69						67			
70				70						68			
71	659,921			71	Ending balance (prior years)					69			
72		309,159	324,929	72	9995 - UNAPPROPRIATED ENDING FUND BALANCE			351,195		70			
73	1,247,308	1,158,168	1,016,941	73	TOTAL REQUIREMENTS			1,042,281	-	71			

FORM LB-11

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

LB-11 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)

BUILDING RESERVE

Fund

Historical Data			DESCRIPTION	Budget for Next Year		
Actual	Year 2022-2023	Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Year 2021-2022	Year 2022-2023	Year 2023-2024	RESOURCES AND REQUIREMENTS			
			RESOURCES			
1	230,591	230,300	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	4. Interest			4
5	200,000	200,000	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	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	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	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	16. TOTAL REQUIREMENTS	575,000	-	16

*Includes Unappropriated Balance budgeted last year