

AGENDA

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

Virtual/Commissioners Room 106

May 28, 2026

8:30 a.m. – 9:20 a.m.

1. Call to Order
2. Nomination and Motion for Chair
3. Public Comment
4. Budget Message and Presentation
5. 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
MAY 28, 2026**

**ANNUAL MEETING – 2026-05-28 4-H & EXT SERVICE BUDGET COMMITTEE
MEETING AUDIO.MP4**

BUDGET COMMITTEE PRESENT: Commissioner Paul Fournier, Commissioner Mary Faith Bell; Commissioner Erin Skaar; Lisa Greiner; Rebecca Heimerl

STAFF PRESENT: Debra Jacob, Director of Financial Services/Treasurer; Debi Garland, Board Assistant; Chrissy Dixon, 4-H Office Manager; Wiley Thompson, 4-H Regional Director

GUESTS PRESENT: Dusti Linnell, Sherri Graves, Kayla Feist, Oregon State University; Sarah Ostermiller, Master Gardener; Natalie Macias, Juntos Coordinator

1. Call to Order: Thursday, May 28, 2026 at 8:30 a.m. by Commissioner Fournier.
2. 00:13 Nomination and motion to elect chair
A motion was made by Commissioner Skaar and seconded by Commissioner Fournier to elect Lisa Greiner as Chair. The motion passed with five aye votes.
3. 00:37 Public Comments: There were none.
4. 00:59 Budget Presentation/Debra Jacob, Director of Financial Services/Treasurer; Chrissy Dixon, Office Manager
5. 05:26 Budget Officer Budget Detail/Chrissy Dixon, Office Manager
6. 07:11 Deliberations
7. 11:46 Motion to approve the budget and levy the Ad Valorem Rate of 6.9 Cents Per \$1,000 Valuation was made by Commissioner Paul Fournier and seconded by Commissioner Mary Faith Bell. The motion passed with five aye votes.

There being no further business, Chair Greiner adjourned the meeting at 8:42 a.m.

BOARD OF COMMISSIONERS

4-H/Extension Service Budget Meeting

May 28, 2026 – 8:30 a.m. – 9:20 a.m.

Board of Commissioners' Meeting Room 106

PLEASE PRINT

Name

Email

Chrissy Dixon

Chrissy.dixon@

Dusti Linnell

dusti.linnell@oregonstate.edu

Sherri Graves

Sherri.graves@oregonstate.edu

Sarah Ostermiller

ostermills@gmail.com

Kayla Feist

Kayla.feist@oregonstate.edu

(Please use reverse if necessary)

BUDGET MESSAGE
Tillamook County 4-H and Extension Service District Fiscal Year
2026-2027

This budget portrays the expected financial performance of the Tillamook County 4-H and Extension Service District for fiscal year 2026-2027 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 increase 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 shared expense Juntos Program Outreach Program Coordinator (.09FTE), and summer student internship support. Also covering past expenses that were places in the general fund.

Materials and Services

Materials and services are budgeted to be \$197,400. This is a increase from the previous year due to the trend we have seen based on cost and travel increases.

Capital Outlay

This year we propose to expend \$15,000 for future vehicle purchase. With the plan to roll it over and add to \$15,000 this fund for the next 3 years.

Transfers

There is a proposed transfer of \$15,000 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 \$676,328 is proposed to ensure an adequate cash balance in FY2026-27.

BUILDING RESERVE FUND

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

Respectfully submitted,

Chrissy Dixson, Administrative Office Manager

Debra Jacob, Budget Officer
Tillamook County Treasurer

**FORM
LB-20**

LB-20 RESOURCES

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

GENERAL

Fund

(Name of Municipal Corporation)

	Historical Data		Adopted Budget Year 2025-2026	Resource Description	Budget for Next Year 2026-2027		
	Year 2023-2024	Year 2024-2025			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
				Beginning Fund Balance:			
1	816,419	1,155,810	574,921	4000 - Available cash on hand * (cash basis) or	874,921		1
2				Net working capital* (accrual basis)			2
3	9,902	10,585	11,000	4011 - Previously levied taxes estimated to be received	11,000		3
4	41,447	52,449	5,000	4699 - Interest	5,000		4
5				OTHER RESOURCES			5
6	99,338	73,284	55,000	4230 - STATE TIMBER SALES	75,000		6
7				4550 - COUNTY LAND SALES			7
8				4690 - MISCELLANEOUS			8
9							9
10							10
11							11
12							12
13							13
14							14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24
25							25
26							26
27							27
28							28
29	967,106	1,292,128	645,921	Total resources, except taxes to be levied	965,921		29
30	407,415	422,689	407,689	4010 - Taxes necessary to balance	407,689		30
31				Taxes collected in year levied			31
32	1,374,520	1,714,816	1,053,610	TOTAL RESOURCES	1,373,610	-	32

**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			
	Actual		Adopted Budget				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Year 2023-2024	Year 2024-2025	Year 2025-2026							
1				1 PERSONAL SERVICES						1
2	85,798	88,943	191,000	2 5910 Non 941 4-H & Extension Staff	4.00		278,029			2
3	50,767	67,612	125,564	3 5949 Non 941 4-H & Extension Taxes/Benefits			181,853			3
4				4						4
5	136,564	156,555	316,564	5 TOTAL PERSONAL SERVICES			459,882			5
6				6						6
7				7 MATERIALS & SERVICES						7
8	4,328	1,421	12,000	8 6001 - Office Supplies			15,000			8
9	0	0	8,000	9 6004 - Non-Capital Office Equipment			5,000			9
10	2,282	660	10,000	10 6005 - Operating Supplies (Demo)			10,000			10
11	656	100	8,000	11 6009 - Computer & Software Licensing			10,000			11
12	0	0	3,000	12 6011 - Computer Supplies			3,000			12
13	285	1,123	2,500	13 6030- Fuels & Lubricants			3,000			
14	3,552	3,066	5,000	14 7001 - Printing & Advertising			6,000			13
15	619	659	4,000	15 7003 - Books & Publications			5,000			14
16	246	194	3,000	16 7005 - Postage & Shipping			5,000			15
17	1,927	9,049	3,000	17 7007 - Telephone			3,000			16
18	960	0	13,500	18 7012 - Network fees			15,000			17
19	1,769	367	500	19 7020 - Insurance & Deductables			500			
20	0	0	5,000	20 7022 - Public Relations			5,000			18
21	472	215	2,000	21 7050 - Membership Dues & Fees			1,000			19
22	8,054	11,738	30,000	22 7080 - Travel & Mileage			35,000			20
23	5,561	4,560	5,000	23 7101 - Professional Services			5,000			21
24	945	0	0	24 7401 - Rent			0			22
25	2,686	6,449	6,000	25 7410 - Utilities			8,000			23
26	525	993	1,000	26 7415 - Water Fees			1,500			24
27	0	469	1,000	27 7416 - Sewer Fees			1,500			25
28	1,025	1,500	2,500	28 7420 - Garbage Collection			2,500			26
29	1,976	4,185	5,000	29 7430 - Janitorial Services			6,000			27
30	1,097	2,061	2,000	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

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

GENERAL

(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Number of Employees	Budget for Next Year			Range*	
	Actual		Adopted Budget			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Year 2023-2024	Year 2024-2025								
36				36 MATERIALS & SERVICES (Continued)						34
37				37						35
38	497	6,913	5,000	38 7450 - Repair & Maint. /Building & Grounds		5,000				36
39	0	0	4,000	39 7601 - Repair & Maint. /Office Equipment		4,000				37
40	0	0	0	40 7605 - R&M/Equipment		0				38
41	990	1405	1,400	41 7611 - Storage Rental		2,000				39
42	0	0	0	42 7847 - JUNTOS program support						40
43	9,668	2601	8,000	43 7899 - Misc. Materials & Services		8,000				41
44	0	121	18,000	44 7848 - Program Support		20,000				
45	5,475	5,500	5,500	45 8001 - Intercounty/Administration		5,500				42
46	0	1,724	4,400	46 8002 - Insurance & Deductibles		4,400				43
47	55,596	67,072	178,300	47 TOTAL MATERIALS AND SERVICES		197,400				44
48				48						45
49	0	0	0	49 9015 - Furniture/Fixtures		0				46
50	1,550	0	0	50 9020 - Computer/Office Equipment		0				47
50	0	0	0	50 9030 - Vehicles		0				47
51	-		0	51 9040 - Building/Improvements		0				48
52	1,550	-		52 TOTAL CAPITAL OUTLAY						49
53				53						50
54				54						51
55				55						52
56	-	-	25,000	56 9900 - GENERAL OPERATING CONTINGENCY		25,000				53
57				57						54
58	25,000	25,000	-	58 9882 - TRANSFER TO BUILDING RESERVE FUND		-				55
59			15,000	59 Transfer to Vehicle Reserve		15,000				56
60				60						57
61				61						58
62	218,710	248,627	519,864	62 TOTAL		697,282				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				71 Ending balance (prior years)						68
72	1,155,810	1,466,189	533,746	72 9995 - UNAPPROPRIATED ENDING FUND BALANCE		676,328				69
73	1,374,520	1,714,816	1,053,610	73 TOTAL REQUIREMENTS		1,373,610	-	-	-	70

FORM LB-11

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.

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

Review Year 2027
TILLAMOOK COUNTY 4-H and
EXTENSION SERVICE DISTRICT
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS RESOURCES	Budget for Next Year		Adopted By Governing Body
	Actual		Adopted Budget Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	
	Year 2023-2024	Year 2024-2025					
1	513,989	560,961	560,000	1. Cash on hand * (cash basis), or	560,000		1
2				2. Working capital* (accrual basis)			2
3				3. Previously levied taxes estimated to be received			3
4	21,972	24,725		4. Interest			4
5	25,000	25,000	15,000	5. Transferred IN, from other funds: GENERAL FUND	15,000		5
6				6. Miscellaneous (4690)			6
7				7. Sale of Assets			7
8				8.			8
9	560,961	610,686	575,000	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	560,961	610,686	575,000	12. TOTAL RESOURCES	575,000		12
				REQUIREMENTS			
1				1. CAPITAL OUTLAY			1
2				2. Building purchases/construction (including cost of			2
3				3. architect and attorney)			3
4				4.			4
5	-	-	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	560,961	610,686	475,000	15. RESERVED FOR FUTURE EXPENDITURES	475,000		15
16	560,961	610,686	575,000	16. TOTAL REQUIREMENTS	575,000	-	16