

FILED
MAY 02 2013

MINUTES - TILLAMOOK COUNTY 4-H & EXTENSION SERVICE DISTRICT BUDGET MEETING
Monday, May 7, 2012
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TASSI O'NEIL
COUNTY CLERK

COMMITTEE MEMBERS PRESENT: Steve Neahring
Phyllis Holmes
Amy Seymour
Charles J. Hurliman, Commissioner
Tim Josi, Commissioner
Mark Labhart, Commissioner

STAFF PRESENT: Jeff Sherman, Budget Officer; Lisa McKibbin, 4-H & Extension Service District; Deb Clark, Treasurer and Sue Becraft, Recording Secretary.

CALL TO ORDER: By Commissioner Josi at 1:00 p.m. in the Commissioners' Meeting Room B and asked those present to introduce themselves.

COMMITTEE CHAIR: Commissioner Josi asked for a nomination to appoint the chair. Mark Labhart made a motion to nominate Steve Neahring to chair the Budget Committee meeting. Phyllis Holmes seconded the motion, which carried unanimously.

MINUTES: Commissioner Hurliman made a motion to approve the May 2, 2011 4-H & Extension Service District Budget Committee meeting minutes. Commissioner Labhart seconded the motion, which carried with six aye votes.

BUDGET: Chair Neahring turned the meeting over to Jeff Sherman to present the budget. Mr. Sherman read the budget message (see attached).

Commissioner Josi said it was a pretty austere budget. Mr. Sherman agreed and said it was very similar to last year. The main changes are they brought back outside janitorial services and they lost the funding from Clatsop County.

Commissioner Labhart asked about the timber revenue. Ms. McKibbin said she forecasted 80% of the amount Ms. Clark sent her. Mr. Neahring verified it was a conservative number.

Phyllis Holmes asked about the janitorial services. Ms. McKibbin said she was still getting bids before the Advisory Council met and the actual amount will be lower. Commissioner Labhart asked if they were required to use Marie Mills. Ms. McKibbin said Paul Levesque said they are not required to go to out bid for services under \$5,000 and are not required to use rehabilitation services. Amy Seymour asked about the increase in janitorial supplies. Ms. McKibbin said they still have to provide the janitorial supplies. Mr. Sherman said the bids are coming in from \$20 to \$25 dollars and it costs more for faculty to clean the office.

MINUTES - TILLAMOOK COUNTY 4-H & EXTENSION SERVICE DISTRICT BUDGET MEETING
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Mr. Sherman said they had cut the mileage a bit for staff, but the Advisory Council strongly encouraged them to put the mileage back into the budget, which they did.

Chair Neahring asked about the \$16,000 for the Watershed agent. Mr. Sherman said the agent worked out of the Tillamook office and spends some of his time in Clatsop County, which covered his administrative costs. Mr. Sherman said the new forestry agent comes from the valley and they have budgeted \$1,500 for his travel and \$500 for his program.

Commissioner Labhart asked if the Advisory Council had any more discussion or recommendations the committee needed to be aware of. Mr. Sherman said the main recommendation was for mileage.

Commissioner Hurliman asked Ms. Clark if she knew the percentage rate the county would get if it received money from national forest and BLM timber harvests. Ms. Clark did not. Commissioner Hurliman said since we opted to take the Secure Rural Schools funds we do not get timber cash receipts.

Commissioner Josi made a motion to approve the 2012-2013 budget with the ad valorem tax rate of 6.9 cents per \$1,000 valuation. The motion was seconded by Commissioner Hurliman, which carried with six aye votes.

Chair Neahring adjourned the meeting at 1:15 p.m.

RESPECTFULLY submitted this 2nd day of May, 2013.

County Clerk: Tassi O'Neil

Sue Becraft
By Sue Becraft, Recording Secretary & Special Deputy

APPROVED BY BUDGET COMMITTEE:

Steve Neahring
Steve Neahring

Phyllis Holmes
Phyllis Holmes

Amy Seymour
Amy Seymour

Charles J. Hurliman
Charles J. Hurliman, Commissioner

Tim Josi
Tim Josi, Commissioner

Mark Labhart
Mark Labhart, Commissioner




Extension Service Tillamook County

Oregon State University, 2204 Fourth Street, Tillamook, OR 97141-2491
T 503-842-3433 | F 503-842-7741 | <http://extension.oregonstate.edu/tillamook/>

April 18, 2012

TO: Budget Committee
Tillamook County 4-H and Extension Service District

FROM: Jeff Sherman 
Budget Officer

Enclosed for your consideration is a copy of the proposed FY2012-13 budget of the Tillamook County 4-H and Extension Service District.

I look forward to seeing you at our **Budget Committee Meeting, 1:00 p.m., Monday, May 7, 2012** in the County Courthouse Conference Room B (second floor, across from the Commissioners' offices).

Please do not hesitate to call me if you have any questions about this budget. It is very important that all Budget Committee members attend this meeting, as we must have a quorum to approve the budget. **If you should not be able to attend please call Lisa or me as soon as possible at 503-842-3433**

Thank you.

Distribution:

Charles Hurliman	Phyllis Holmes
Tim Josi	Steve Neahring
Mark Labhart	Amy Seymour

cc: Debbie Clark
Sue Becraft (Public Copy)



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BUDGET MESSAGE

Tillamook County 4-H and Extension Service District

Fiscal Year 2012-2013

The proposed budget for fiscal year 2012-2013 is balanced between total resources and requirements as required by Local Budget Law. The budget contains a **General Fund** for operations and a **Building Reserve Fund** for construction or purchase of office, meeting and educational facilities.

The budget proposes that the district's full permanent tax rate of 6.90 cents per \$1,000 valuation 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" resource assumes 90 percent of the taxes levied will be collected in the budget year.

As the result of losing the Water Resources Agent in July of 2012, who covered Clatsop County, Tillamook County 4-H and Extension Service District is no longer receiving \$16,100 from Clatsop County. It has been recommended that resources be utilized to cover administration and programming in Forestry, Child Care Resource & Referral, and Aquaculture.

GENERAL FUND EXPENDITURES

Personnel Services

As proposed and implemented in FY 2012, personnel services were reduced by .5 FTE to account for increased costs especially for (OPE) other payroll expenses. We are unable to increase FTE in FY 2013. This budget includes salaries for our county funded staff. This proposed budget includes operating with an office manager (1.0 FTE), two office specialist positions (1.5 FTE), a program assistant (.48FTE) and Master Gardener program support (.1FTE).

Materials and Services

A significant increase can be seen in Janitorial Services and Supplies because of the re-establishment of a cleaning schedule by an outside firm. Postage was reduced because of the increasing use of technology to deliver information and a decrease in the amount of written newsletters.

Demonstration was increased to partially fund a Forestry program.

General Operating Contingency

The budget proposes a contingency of approximately 12 percent of the total budget.

Unappropriated Ending Fund Balance

An unappropriated ending balance of \$189,400 is proposed to ensure an adequate cash balance in FY2012-2013.

BUILDING RESERVE FUND

We will be transferring \$10,000 to the building reserve fund, in an attempt to continue growing that account.

Respectfully submitted,



Jeff Sherman, Budget Officer

**FORM
LB-20**

LB-20 RESOURCES

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

GENERAL

Fund

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2012 - 2013		
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2009 -10	First Preceding Year 2010 - 11	This Year 2011 - 2012				
				Beginning Fund Balance:			
1	223,625	250,919	222,080	1 4000 - Available cash on hand * (cash basis) or	287,300		
2				2 Net working capital* (accrual basis)			
3	12,136	13,668	12,000	3 4011 - Previously levied taxes estimated to be received	12,000		
4	2,429	1,260	1,000	4 4699 - Interest	1,000		
5				5 OTHER RESOURCES			
6	48,572	46,040	34,820	6 4230 - STATE TIMBER SALES	40,000		
7	-	-	-	7 4550 - COUNTY LAND SALES			
8	-	-	-	8 4690 - MISCELLANEOUS			
9	15,656	16,100	16,100	9 4276 - DISTRICT DAIRY, WATERSHED, FCD AGENTS			
10	-	-	-	10 4225 - FEDERAL GRANT - Title 3 Forestry Education Prgm	-	-	-
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	302,418	327,987	286,000	29 Total resources, except taxes to be levied	340,300	-	-
30			247,700	30 4010 - Taxes necessary to balance	255,800		
31	237,603	247,177		31 Taxes collected in year levied			
32	540,021	575,164	533,700	32 TOTAL RESOURCES	596,100	-	-

*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 2012 - 2013			
	Actual		Adopted Budget				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2009 - 10	First Preceding Year 2010 - 11	This Year 2011 - 12							
1				1 PERSONAL SERVICES						1
2	122,345	116,900	113,500	2 5910 Non 941 4-H & Extension Staff	3.08		114,600			2
3	69,730	71,250	72,300	3 5949 Non 941 4-H & Extension Taxes/Benefits			71,800			3
4				4						4
5	192,075	188,150	185,800	5 TOTAL PERSONAL SERVICES			186,400	-	-	5
6				6						6
7				7 MATERIALS & SERVICES						7
8	9,259	8,936	11,500	8 6001 - Office Supplies			11,500			8
9	7,586	9,482	11,000	9 6004 - Non-Capital Office Equipment			11,300			9
10	6,315	7,503	5,200	10 6005 - Operating Supplies (Demo)			5,700			10
11	1,137	517	2,400	11 6009 - Computer & Software Licensing			2,500			11
12	104	198	1,000	12 6011 - Computer Supplies			500			12
13	1,476	1,289	2,500	13 7001 - Printing & Advertising			2,500			13
14	5,170	3,817	7,500	14 7003 - Books & Publications			7,500			14
15	6,061	4,882	9,000	15 7005 - Postage & Shipping			7,000			15
16	6,960	7,188	8,500	16 7007 - Telephone			8,500			16
17	7,016	6,792	8,500	17 7012 - Network fees			9,300			17
18	310	234	600	18 7022 - Public Relations			600			18
19	-	110	300	19 7050 - Membership Dues & Fees			300			19
20	27,150	27,150	34,700	20 7080 - Travel & Mileage			39,500			20
21	3,330	3,425	3,500	21 7101 - Professional Services			3,600			21
22	-	-	-	22 7401 - Rent						22
23	2,540	3,008	4,900	23 7410 - Utilities			4,900			23
24	255	281	700	24 7415 - Water Fees			700			24
25	309	420	900	25 7416 - Sewer Fees			900			25
26	1,289	1,440	1,800	26 7420 - Garbage Collection			1,800			26
27	3,390	3,358	1,500	27 7430 - Janitorial Services			6,000			27
28	610	226	1,000	28 7431 - Janitorial Supplies			2,000			28
29				29						29
30				30						30
31	Continued	Continued	Continued	31			Continued	Continued	Continued	31
32				32						32
33				33 TOTAL REQUIREMENTS						33

**FORM
LB-31**

LB-31 DETAILED REQUIREMENTS

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

GENERAL
Fund

	Historical Data			REQUIREMENTS DESCRIPTION	Number of Employ- ees	Range*	Budget for Next Year 2011 - 2012		
	Actual		Adopted Budget				Proposed By Budget Officer		
	Second Preceding Year 2009 -10	First Preceding Year 2010 - 11	This Year 2011 - 12						
34				34 MATERIALS & SERVICES (Continued)					34
35				35					35
36	6,566	1,028	2,000	36 7450 - Repair & Maint. /Building & Grounds			2,000		36
37	6,893	6,701	12,000	37 7601 - Repair & Maint. /Office Equipment			12,000		37
38			-	38 7605 - R&M/Equipment					38
39	1,210	1,210	1,500	39 7611 - Storage Rental			1,500		39
40	252	202	300	40 7899 - Misc. Materials & Services			300		40
41	5,000	3,300	2,000	41 8001 - Intercounty/Administration			2,000		41
42	902	889	1,200	42 8002 - Insurance & Deductibles			1,000		42
43	111,090	103,586	136,000	43 TOTAL MATERIALS AND SERVICES			145,400	-	-
44				44					44
45			-	45 9015 - Furniture/Fixtures			-	-	-
46			-	46 9020 - Computers/ Office Equipment			-	-	-
47			-	47 9040 - Building/Improvements			-	-	-
48	-	-	-	48 TOTAL CAPITAL OUTLAY			-	-	-
49				49					49
50	-	-	66,900	50 9900 - GENERAL OPERATING CONTINGENCY			70,000		50
51				51					51
52	10,000	10,000	-	52 9882 - TRANSFER TO BUILDING RESERVE FUND			10,000	-	-
53				53					53
54				54					54
55				55					55
56	313,165	301,736	388,700	56 TOTAL			411,800	-	-
57				57					57
58				58					58
59				59					59
60				60					60
61				61					61
62				62					62
63				63					63
64				64					64
65	226,856	250,919		65 Ending balance (prior years)					65
66			145,000	66 9995 - UNAPPROPRIATED ENDING FUND BALANCE			184,300		66
67	540,021	552,655	533,700	67 TOTAL REQUIREMENTS			596,100	-	-

**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.

Review Year 2017

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

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

BUILDING RESERVE

Fund

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2012 - 2013		
	Actual		Adopted Budget This Year 2011 - 12		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2009 -10	First Preceding Year 2010 - 11					
				RESOURCES			
1	70,959	81,614	92,000	1. Cash on hand * (cash basis), or	92,000		
2				2. Working capital* (accrual basis)			
3				3. Previously levied taxes estimated to be received			
4	655	399	-	4. Interest	300		
5	10,000	10,000	-	5. Transferred IN, from other funds: GENERAL FUND	10,000		
6				6.			
7				7.			
8				8.			
9	81,614	92,013	92,000	9. Total Resources, except taxes to be levied	102,300		
10			-	10. Taxes estimated to be received	-		
11				11. Taxes collected in year levied			
12	81,614	92,013	92,000	12. TOTAL RESOURCES	102,300		
				REQUIREMENTS			
1				1. CAPITAL OUTLAY			
2	-	-	92,000	2. Building purchases/construction (including cost of	102,300		
3				3. architect and attorney)			
4				4.			
5				5.			
6				6.			
7				7.			
8				8.			
9				9.			
10				10.			
11				11.			
12				12.			
13				13.			
14				14.			
15	81,614	92,013		15. RESERVED FOR FUTURE EXPENDITURES			
16	81,614	92,013	92,000	16. TOTAL REQUIREMENTS	102,300	-	-

*Includes Unappropriated Balance budgeted last year