

MINUTES - TILLAMOOK COUNTY 4-H & EXTENSION SERVICE DISTRICT BUDGET MEETING

Monday, May 28, 2014

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FILED *hy*APR 30 2015 *2015*TASSI O'NEIL
COUNTY CLERK**COMMITTEE MEMBERS PRESENT:**

Steve Neahring, Chair
 Phyllis Holmes
 Amy Seymour
 Bill Baertlein, Commissioner
 Tim Josi, Commissioner
 Mark Labhart, Commissioner

STAFF PRESENT: Emily Henry, 4-H & Extension Service District; Troy Downing, 4-H & Extension Service District; Deb Clark, Treasurer; and Sue Becraft, Recording Secretary.

CALL TO ORDER: By Commissioner Baertlein at 1:03 p.m. in Commissioners' Meeting Room B.

COMMITTEE CHAIR: Commissioner Baertlein solicited a nomination to appoint the chair. Commissioner Labhart made a motion to appoint Steve Neahring as chair. Amy Seymour seconded the motion. The motion carried with six aye votes.

MINUTES: Chair Neahring asked for a motion to approve the minutes. Commissioner Josi made a motion to approve the April 17, 2013 4-H & Extension Service District Budget Committee meeting minutes. Commissioner Labhart seconded the motion. The motion carried with six aye votes.

BUDGET: Chair Neahring turned the meeting over to Troy Downing to present the budget. Mr. Downing introduced Emily Henry, who became the County Leader on May 13. Sam Angima is the official supervisor for the four offices. Mr. Downing and Ms. Henry prepared the proposed budget. Going forward Ms. Henry will oversee the budget process.

Ms. Henry said her office is at Tillamook Bay Community College and she does not occupy office space at the Extension Office. Mr. Downing said she runs the Open Campus program for Oregon State University. Mr. Downing is the statewide dairy agent.

Mr. Downing said the budget message is similar to past ones (see attached). He noted that the increasing amount of cash on hand (see LB-20 Resources) is due to the increase in timber revenues and their conservative approach to spending. They decided to invest some money in additional Hispanic outreach with a 0.25 FTE. The person they hired is bilingual and has a BA in Spanish. She is working with the schools to help Hispanic parents and students. They hope to increase this position in the future to full time. Mr. Downing listed the staff, which remains pretty much the same.

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Mr. Downing said the budget for Materials & Services has gone up slightly (see attached LB-31). Ms. Seymour asked if this was where they budget for Americans with Disability (ADA) services. Mr. Downing replied in the affirmative and said they have never budgeted for ADA services before. He described some of the services that might be requested. They have budgeted \$6,000 or \$7,000 for this. They also budgeted for uncompensated leave balances for employees' vacation time in case they had to cash them out. This will be carried over to next year.

Mr. Downing said they will transfer \$10,000 into the Building Reserve Fund. Last year they used \$100,000 from this fund to pay off the 4-H Foundation. That will come back to the district when the properties are sold. Commissioner Labhart asked how much will be in the reserve fund. Mr. Downing it is projected to be \$21,400 next year.

Under resources (see attached LB-20), Mr. Downing said they are projecting a \$360,000 beginning fund balance. The budget reflects state timber revenue at \$60,000, which is 80% of what the county projected. They keep having the conversation, in their office, whether they are being too conservative.

In response to a question from Commissioner Labhart, Deb Clark explained the projected timber revenue amount given to the district is based on what the State Forester gave her. Mr. Downing said they have underestimated the amount they will receive in case things change. Commissioner Josi suggested not changing their current practice. The amount they receive will depend on whether the timber management plan is revamped this fall.

There was a discussion about what would happen to the district and county if we did not have the timber revenues.

Mr. Downing said there wasn't much change in Materials & Services (see LB-31). Commissioner Labhart asked how many employees they had last year. Ms. Clark figured it would have been 3.08 FTE. Commissioner Josi asked if a column could be added to put in the number of employees from the previous year. Ms. Clark said part of the Department of Revenue's LB-1 that has to be posted has that information. Ms. Henry said it would be provided next year.

Ms. Holmes confirmed that the ADA services were budgeted in Miscellaneous Material & Services.

Commissioner Josi said this looks like a very responsible budget. He had no concerns. Mr. Downing said the Service District is great for the Extension office. We have eleven employees, some are part time, but for less than \$300,000 we pay for an office, salaries, materials and travel expenses.

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Chair Neahring asked if there were any more questions. Commissioner Josi thanked Mr. Downing and Ms. Henry for the work they did on the budget. Chair Neahring entertained a motion to approve the budget.

Ms. Holmes made a motion to approve the proposed budget and levy the ad valorem rate of 6.9 cents per \$1,000 valuation. Commissioner Labhart seconded the motion. The motion carried with six aye votes.

Chair Neahring adjourned the meeting at 1:20 p.m.

RESPECTFULLY submitted this 29th day of April, 2015.

County Clerk: Tassi O'Neil

Susan L. Becraft

By Sue Becraft, Recording Secretary & Special Deputy

APPROVED BY BUDGET COMMITTEE:

Steve Neahring
Steve Neahring

Phyllis Holmes
Phyllis Holmes

Amy Seymour
Amy Seymour

Bill Baertlein
Bill Baertlein, Commissioner

Tim Josi
Tim Josi, Commissioner

Mark Labhart
Mark Labhart, Commissioner

4-H & EXTENSION SERVICE DISTRICT BUDGET COMMITTEE

WEDNESDAY, MAY 28, 2014

PLEASE PRINT

Name

Address

Name	Address
Amy Seymour	7580 Redberg Rd. Cloverdale
Phyllis Holmes	PO Box 332 Netarts 97143
Dels Clark	
Emily Henry	
Stacy Neahring	
Bill Benth	
Sue Becraft, Recording Secretary	

(Please use reverse if necessary)



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

BUDGET MESSAGE

Tillamook County 4-H and Extension Service District

Fiscal Year 2014-15

The proposed budget for fiscal year 2014-15 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.

GENERAL FUND EXPENDITURES

Personnel Services

As proposed, personnel services increases by 8.9% from the previous year. This change is a result of replacing one of our office specialist positions (which has the same 1.0 FTE but at a starting salary, which is less than the salary of our previous long-time employee) and adding a Latino outreach position (0.25 FTE). This proposed budget includes operating with an office manager (1.0 FTE), two office specialist positions (1.5 FTE), a 4-H program assistant (0.48 FTE), a Latino outreach position (0.25 FTE), and 0.1 FTE for Master Gardener program support.

Materials and Services

Overall, this category increases from the previous year by 4.2 percent. The largest changes from last year are increases in travel, storage fees, operating supplies and

demonstration costs for programming, internet network rising costs, and the addition of ADA support services in the Miscellaneous Materials and Services category.

Capital Outlay

As proposed, we have no budgeted amount for capital outlay this year.

General Operating Contingency

The budget proposes a contingency of approximately 11 percent of the total budget.

Unappropriated Ending Fund Balance

An unappropriated ending balance of \$234,070 is proposed to ensure an adequate cash balance in FY2015-16.

BUILDING RESERVE FUND

As proposed, we are budgeting to transfer \$10,000 into our building reserve fund.

Respectfully submitted,

A handwritten signature in black ink that reads "Emily Now Henry". The signature is written in a cursive style with a large initial "E" and a long, sweeping underline.

Emily Henry, Budget Officer

**FORM
LB-20**

LB-20 RESOURCES

GENERAL

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

Fund

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2014 - 2015			
	Actual		Adopted Budget		Proposed By	Approved By	Adopted By	
	Second Preceding Year 2011 - 12	First Preceding Year 2012 - 13	This Year 2013 - 2014		Budget Officer	Budget Committee	Governing Body	
				Beginning Fund Balance:				
1	250,919	288,549	289,800	1 4000 - Available cash on hand * (cash basis) or	360,100			1
2				2 Net working capital* (accrual basis)				2
3	14,705	16,244	12,000	3 4011 - Previously levied taxes estimated to be received	14,000			3
4	1,290	1,467	1,000	4 4699 - Interest	1,200			4
5				5 OTHER RESOURCES				5
6	39,839	62,928	56,980	6 4230 - STATE TIMBER SALES	60,570			6
7	-	-	-	7 4550 - COUNTY LAND SALES				7
8	-	-	-	8 4690 - MISCELLANEOUS				8
9	-	-	-	9 4276 - DISTRICT DAIRY, WATERSHED, FCD AGENTS				9
10	-	-	-	10 4225 - FEDERAL GRANT - Title 3 Forestry Education Prgm	-			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	306,753	369,188	359,780	29 Total resources, except taxes to be levied	435,870			29
30			255,320	30 4010 - Taxes necessary to balance	262,900			30
31	256,585	262,730		31 Taxes collected in year levied				31
32	563,338	631,918	615,100	32 TOTAL RESOURCES	698,770	-	-	32

*Includes ending balance from prior year

**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 Employees	Range*	Budget for Next Year 2014 - 2015			
	Actual		Adopted Budget				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011 - 12	First Preceding Year 2012 - 13	This Year 2013 - 14							
1				1 PERSONAL SERVICES						1
2	111,725	114,600	122,800	2 5910 Non 941 4-H & Extension Staff	3.33		135,500			2
3	72,425	71,800	78,000	3 5949 Non 941 4-H & Extension Taxes/Benefits			82,500			3
4				4						4
5	184,150	186,400	200,800	5 TOTAL PERSONAL SERVICES			218,000			5
6				6						6
7				7 MATERIALS & SERVICES						7
8	8,126	13,358	14,000	8 6001 - Office Supplies			14,000			8
9	8,345	3,571	11,300	9 6004 - Non-Capital Office Equipment			11,300			9
10	3,314	3,512	5,700	10 6005 - Operating Supplies (Demo)			6,700			10
11	1,309	-	2,500	11 6009 - Computer & Software Licensing			2,500			11
12	353	69	500	12 6011 - Computer Supplies			500			12
13	250	995	2,500	13 7001 - Printing & Advertising			2,500			13
14	3,522	2,359	7,500	14 7003 - Books & Publications			7,500			14
15	1,936	4,007	7,000	15 7005 - Postage & Shipping			7,000			15
16	5,953	5,745	8,500	16 7007 - Telephone			8,500			16
17	7,633	8,149	9,300	17 7012 - Network fees			9,600			17
18	244	251	2,000	18 7022 - Public Relations			2,000			18
19	110	1,275	300	19 7050 - Membership Dues & Fees			300			19
20	26,183	29,682	40,500	20 7080 - Travel & Mileage			41,000			20
21	3,523	3,523	3,600	21 7101 - Professional Services			3,700			21
22	-		-	22 7401 - Rent			-			22
23	2,606	2,716	4,900	23 7410 - Utilities			4,900			23
24	285	320	700	24 7415 - Water Fees			700			24
25	398	436	900	25 7416 - Sewer Fees			900			25
26	1,332	1,369	1,800	26 7420 - Garbage Collection			1,800			26
27	1,869	2,518	6,000	27 7430 - Janitorial Services			6,000			27
28	759	398	2,000	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**

GENERAL

Fund

(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Number of Employees	Range*	Budget for Next Year 2014 - 2015			
	Actual		Adopted Budget				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2011 -12	First Preceding Year 2012 - 13	This Year 2013 - 14							
34				34 MATERIALS & SERVICES (Continued)						34
35				35						35
36	1,175	7,141	2,000	36 7450 - Repair & Maint. /Building & Grounds			2,000			36
37	7,055	5,520	12,000	37 7601 - Repair & Maint. /Office Equipment			12,000			37
38	-			38 7605 - R&M/Equipment						38
39	1,265	1,265	1,500	39 7611 - Storage Rental			2,300			39
40	195	245	3,300	40 7899 - Misc. Materials & Services			7,000			40
41	2,000	2,000	2,000	41 8001 - Intercounty/Administration			2,000			41
42	899	855	1,000	42 8002 - Insurance & Deductibles			1,000			42
43	90,639	101,279	153,300	43 TOTAL MATERIALS AND SERVICES			159,700			43
44				44						44
45		-	-	45 9015 - Furniture/Fixtures			-			45
46		-	-	46 9020 - Computers/ Office Equipment			-			46
47		-	-	47 9040 - Building/Improvements			-			47
48		-	-	48 TOTAL CAPITAL OUTLAY			-			48
49				49						
50				50						
51				51						49
52	-		70,000	52 9900 - GENERAL OPERATING CONTINGENCY			77,000			50
53				53						51
54	-	10,000	10,000	54 9882 - TRANSFER TO BUILDING RESERVE FUND			10,000			52
55				55						53
56				56						54
57				57						55
58	274,789	297,679	434,100	58 TOTAL			464,700			56
59				59						57
60				60						58
61				61						59
62				62						60
63				63						61
64				64						62
65				65						63
66				66						64
67	288,549	334,239		67 Ending balance (prior years)						65
68			181,000	68 9995 - UNAPPROPRIATED ENDING FUND BALANCE			234,070			66
69	563,338	631,918	615,100	69 TOTAL REQUIREMENTS			698,770	-	-	67

**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

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

**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 2014 - 2015			
Actual		Adopted Budget This Year 2013 - 14		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2011 -12	First Preceding Year 2012 - 13						
			RESOURCES				
1	-	92,382	100	11,300			1
2							2
3							3
4	369	381	50	100			4
5	-	10,000	10,000	10,000			5
6							6
7							7
8							8
9	92,382	102,763	10,150	21,400			9
10			-	-			10
11							11
12	92,382	102,763	10,150	21,400			12
			REQUIREMENTS				
1							1
2	-	-	10,150	21,400			2
3							3
4							4
5							5
6							6
7							7
8							8
9							9
10							10
11							11
12							12
13							13
14							14
15	92,382	102,763					15
16	92,382	102,763	10,150	21,400	-	-	16

*Includes Unappropriated Balance budgeted last year