

✓

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

Wednesday, April 29, 2015

Page 1

FILED Jo
12:10 pm
MAY 5 2016
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, Budget Officer; Troy Downing, 4-H and Extension Service District; Deb Clark, Treasurer and Sue Becraft, Recording Secretary**CALL TO ORDER:** By Commissioner Josi at 2:07 p.m. in Commissioners' Meeting Room B. He asked those present to introduce themselves, which they did.**COMMITTEE CHAIR:** Commissioner Josi asked for a nomination to appoint the chair. Commissioner Labhart made a motion to nominate Steve Neahring to chair the Budget Committee meeting. Commissioner Baertlein seconded the motion, which carried with six aye votes.**MINUTES:** Chair Neahring asked for a motion to approve the minutes. Amy Seymour made a motion to approve the May 28, 2014 4-H & Extension Service District Budget Committee meeting minutes. Phyllis Holmes seconded the motion, which carried with six aye votes.**BUDGET:** Chair Neahring turned the meeting over to Emily Henry to present the budget.

Ms. Henry stated the budget did not change much from last year. They followed the practice of using 75% of the forecasted timber sales revenue and budgeted conservatively with the other anticipated revenues.

Chair Neahring asked if the property they discussed last year was sold. Mr. Downing said it sold for \$55,000. It was on the market for three years at \$90,000. Ms. Henry said it is not in this budget. Mr. Downing said it is in the 4-H Foundation budget and they have not decided whether to transfer the money.

Under General Fund expenditures, Ms. Henry said Personnel Services was increased by 8.3% as a result of increasing the hours of one Office Specialist position. There is an increase in network and support fees in Materials and Services.

Ms. Henry said the district may get a new building on the college campus next year. Commissioner Josi noted that \$80,000 was transferred into the Building Reserve fund.

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

Wednesday, April 29, 2015

Page 2

Chair Neahring asked how much would go towards the new building. Mr. Downing said they are participating "in spirit" and discussing fund raising and grants. They hope to get \$300,000 when they sell their current building.

Commissioner Labhart gave the background on funding the new building - a Four Million Dollar project. The state was willing to provide Two Million Dollars but we had to show that we had Two Million Dollars on hand to match it. The college provided One Million Dollars, left over from their Bond fund, and voted to put up One Million Dollars out of their Building Maintenance Reserve fund as a loan. The Board of Commissioners will work with the college to raise One Million Dollars to pay back the loan. The district will occupy one third of the new building. Commissioner Labhart listed the other occupants.


There was a short discussion about the impact of medical marijuana. Mr. Downing said the district is partially federal funded and presumed to be under the federal law.

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

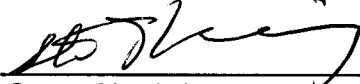
Chair Neahring adjourned the meeting at 2:27 p.m.

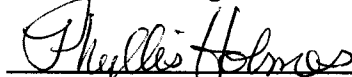
RESPECTFULLY submitted this 2nd day of May, 2016.

County Clerk: Tassi O'Neil


By: ~~Sue Becraft~~, Recording Secretary & Special Deputy
Isabel Gilda

APPROVED BY BUDGET COMMITTEE:


Steve Neahring


Phyllis Holmes


Amy Seymour


Tim Josi, Commissioner


Bill Baertlein, Commissioner


Mark Labhart, Commissioner

**4-H & EXTENSION SERVICE DISTRICT
BUDGET COMMITTEE**

WEDNESDAY, APRIL 29, 2015

Troy Downey

Emily Henry

Amy Seymour

Stacy

Phyllis Holmes

Deb Clark

See Beacroft, Recording Secretary



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/>

FILE COPY

Received

APR 24 2015

Tillamook County
Board of Commissioners

April 23, 2015

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

FROM: Emily Henry
Budget Officer

Enclosed for your consideration is a copy of the proposed FY2015-16 budget of the Tillamook County 4-H and Extension Service District.

I look forward to seeing you at our **Budget Committee Meeting, 2:00 p.m., Wednesday, April 29, 2015** 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:
Bill Baertlein Phyllis Holmes
Tim Josi Steve Neahring
Mark Labhart Amy Seymour

cc: Debbie Clark
Sue Becraft (Public Copy)



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/>

Received

APR 24 2015

Tillamook County
Board of Commissioners

BUDGET MESSAGE

Tillamook County 4-H and Extension Service District

Fiscal Year 2015-16

The proposed budget for fiscal year 2015-16 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 8.3% from the previous year. This change is a result of increasing one office specialist position to 0.625 FTE (from 0.5 FTE) to provide better office coverage; this will increase both the salary and other payroll expenses (OPE) for that position. In addition, we are proposing to increase salaries by 2% for annual raises and OPE, respectively. This proposed budget includes operating with an office manager (1.0 FTE), two office specialist positions (1.625 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 is not changing from the previous year. The largest changes from last year are decreased computer licensing fees, postage, and janitorial supply costs. We

have also increased network and support fees and auditing charges due to projected increases in costs.

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% of the total budget.

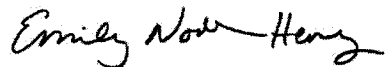
Unappropriated Ending Fund Balance

An unappropriated ending balance of \$159,100 is proposed to ensure an adequate cash balance in FY2016-17.

BUILDING RESERVE FUND

As proposed, we are budgeting to transfer \$80,000 into our building reserve fund in anticipation of a new building in partnership with Tillamook Bay Community College.

Respectfully submitted,

A handwritten signature in cursive script that reads "Emily Not Henry".

Emily Henry, Budget Officer

**FORM
LB-20**

LB-20 RESOURCES

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

GENERAL
Fund

(Name of Municipal Corporation)

	Historical Data		Adopted Budget This Year 2014 - 2015	RESOURCE DESCRIPTION	Budget for Next Year 2015 - 2016		Adopted By Governing Body
	Actual	First Preceding Year 2013 - 14			Proposed By Budget Officer	Approved By Budget Committee	
	Second Preceding Year 2012 - 13	First Preceding Year 2013 - 14					
1	288,549	334,239	360,100	Beginning Fund Balance:	365,300		1
2				1 4000 - Available cash on hand * (cash basis) or			2
3	16,244	17,123	14,000	2 Net working capital* (accrual basis)			3
4	1,467	1,451	1,200	3 4011 - Previously levied taxes estimated to be received	14,000		4
5				4 4699 - Interest	1,200		5
6	62,928	69,024	60,570	5 OTHER RESOURCES			6
7	-	-		6 4230 - STATE TIMBER SALES	62,100		7
8	-	-		7 4550 - COUNTY LAND SALES			8
9	-	-		8 4690 - MISCELLANEOUS			9
10	-	-		9 4276 - DISTRICT DAIRY, WATERSHED, FCD AGENTS			10
11	-	-		10 4225 - FEDERAL GRANT - Title 3 Forestry Education Prgrm	-		11
12				11			12
13				12			13
14				13			14
15				14			15
16				15			16
17				16			17
18				17			18
19				18			19
20				19			20
21				20			21
22				21			22
23				22			23
24				23			24
25				24			25
26				25			26
27				26			27
28				27			28
29	369,188	421,837	435,870	28			29
30			262,900	29 Total resources, except taxes to be levied	442,600		30
31	262,730	272,695		30 4010 - Taxes necessary to balance	269,200		31
32	631,918	694,532	698,770	31 Taxes collected in year levied			32
				32 TOTAL RESOURCES	711,800		

*Includes ending balance from prior year

**FORM
LB-31**

LB-31 DETAILED REQUIREMENTS

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

GENERAL

(Name of Municipal Corporation)

Fund

Line Item	Historical Data		Adopted Budget This Year 2014 - 15	REQUIREMENTS DESCRIPTION	Number of Employ- ees	Range*	Budget for Next Year			Adopted By Governing Body
	Actual	First Preceding Year 2013 - 14					Proposed By Budget Officer	Approved By Budget Committee	2015 - 2016	
1				1 PERSONAL SERVICES						1
2	114,600	122,800	135,500	5910 Non 941 4-H & Extension Staff	3.46		147,200			2
3	71,800	78,000	82,500	5949 Non 941 4-H & Extension Taxes/Benefits			88,800			3
4										4
5	186,400	200,800	218,000	5 TOTAL PERSONAL SERVICES			236,000			5
6										6
7				7 MATERIALS & SERVICES						7
8	13,358	7,773	14,000	6001 - Office Supplies			14,000			8
9	3,571	7,898	11,300	6004 - Non-Capital Office Equipment			13,500			9
10	3,512	3,321	6,700	6005 - Operating Supplies (Demo)			6,700			10
11	-	1,199	2,500	6009 - Computer & Software Licensing			1,000			11
12	69	53	500	6011 - Computer Supplies			500			12
13	995	1,261	2,500	7001 - Printing & Advertising			2,500			13
14	2,359	4,877	7,500	7003 - Books & Publications			7,500			14
15	4,007	5,355	7,000	7005 - Postage & Shipping			5,000			15
16	5,745	6,137	8,500	7007 - Telephone			8,500			16
17	8,149	7,720	9,600	7012 - Network fees			11,600			17
18	251	463	2,000	7022 - Public Relations			2,000			18
19	1,275	220	300	7050 - Membership Dues & Fees			300			19
20	29,682	31,375	41,000	7080 - Travel & Mileage			41,000			20
21	3,523	3,625	3,700	7101 - Professional Services			4,000			21
22			-	7401 - Rent						22
23	2,716	2,620	4,900	7410 - Utilities			4,900			23
24	320	304	700	7415 - Water Fees			700			24
25	436	394	900	7416 - Sewer Fees			900			25
26	1,369	1,369	1,800	7420 - Garbage Collection			1,800			26
27	2,518	3,080	6,000	7430 - Janitorial Services			6,000			27
28	398	614	2,000	7431 - Janitorial Supplies			1,000			28
29										29
30										30
31	Continued	Continued	Continued				Continued		Continued	31
32										32
33				33 TOTAL REQUIREMENTS						33

**FORM
LB-31**

LB-31 DETAILED REQUIREMENTS

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

GENERAL

(Name of Municipal Corporation)

34	Historical Data		Adopted Budget	REQUIREMENTS DESCRIPTION	Number of Employees	Budget for Next Year 2015 - 2016			34
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2012 - 13	First Preceding Year 2013 - 14							
35				34 MATERIALS & SERVICES (Continued)					34
36	7,141	666	2,000	35					35
37	5,520	5,621	12,000	36 7450 - Repair & Maint. /Building & Grounds			2,000		36
38				37 7601 - Repair & Maint. /Office Equipment			12,000		37
39	1,265	1,265	2,300	38 7605 - R&M/Equipment					38
40	245	3,029	7,000	39 7611 - Storage Rental			2,300		39
41	2,000	2,000	2,000	40 7899 - Misc. Materials & Services			7,000		40
42	855	937	1,000	41 8001 - Intercountry/Administration			2,000		41
43	101,279	103,176	159,700	42 8002 - Insurance & Deductibles			1,000		42
44				43 TOTAL MATERIALS AND SERVICES			159,700		43
45				44					44
46				45 9015 - Furniture/Fixtures			-		45
47				46 9020 - Computers/ Office Equipment			-		46
48				47 9040 - Building/Improvements			-		47
49				48 TOTAL CAPITAL OUTLAY			-		48
50				49					
51				50					
52			77,000	51 9900 - GENERAL OPERATING CONTINGENCY			77,000		49
53				52					50
54	10,000	10,000	10,000	53 9882 - TRANSFER TO BUILDING RESERVE FUND			80,000		51
55				54					52
56				55					53
57				56					54
58	297,679	313,976	464,700	57 58 TOTAL			552,700		55
59				59					56
60				60					57
61				61					58
62				62					59
63				63					60
64				64					61
65				65					62
66				66					63
67	334,239	380,556		67 Ending balance (prior years)					64
68			234,070	68 9995 - UNAPPROPRIATED ENDING FUND BALANCE			159,100		65
69	631,918	694,532	698,770	69 TOTAL REQUIREMENTS			711,800		66
									67

**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 2017

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

(Name of Municipal Corporation)

BUILDING RESERVE

Fund

Historical Data		Adopted Budget This Year 2014 - 15	DESCRIPTION	Budget for Next Year 2015 - 2016		Adopted By Governing Body
Actual	First Preceding Year 2013 - 14			Proposed By Budget Officer	Approved By Budget Committee	
			RESOURCES AND REQUIREMENTS			
			RESOURCES			
1	92,382	11,300	1. Cash on hand * (cash basis), or			1
2			2. Working capital* (accrual basis)	21,400		2
3			3. Previously levied taxes estimated to be received			3
4	381	100	4. Interest	200		4
5	10,000	10,000	5. Transferred IN, from other funds: GENERAL FUND	80,000		5
6			6.			6
7			7.			7
8			8.			8
9	102,763	21,400	9. Total Resources, except taxes to be levied	101,600		9
10		-	10. Taxes estimated to be received			10
11			11. Taxes collected in year levied			11
12	102,763	21,400	12. TOTAL RESOURCES	101,600		12
			REQUIREMENTS			
1			1. CAPITAL OUTLAY			1
2	-		2. Building purchases/construction (including cost of	101,600		2
3			3. architect and attorney)			3
4			4.			4
5			5.			5
6			6.			6
7			7.			7
8			8.			8
9			9.			9
10			10.			10
11			11.			11
12			12.			12
13			13.			13
14			14.			14
15	102,763	21,400	15. RESERVED FOR FUTURE EXPENDITURES			15
16	102,763	21,400	16. TOTAL REQUIREMENTS	101,600		16

*Includes Unappropriated Balance budgeted last year