

IN THE BOARD OF DIRECTORS OF THE  
 YAMHILL COUNTY EXTENSION SERVICE DISTRICT

SITTING FOR THE TRANSACTION OF DISTRICT BUSINESS

In the Matter of Adoption of the Yamhill County                     )  
 Extension Service District Budget for Fiscal Year                 ) RESOLUTION   22-6-16-1  
 2022-23; Setting Appropriations; Levying Taxes.                 )

THE BOARD OF DIRECTORS OF THE YAMHILL COUNTY EXTENSION SERVICE DISTRICT (“the Board”) sat for the transaction of District business in special session on June 16, 2022, in Room 32 of the courthouse, Directors Lindsay Berschauer, Mary Starrett, and Casey Kulla and being present.

THE BOARD MAKES THE FOLLOWING FINDINGS:

- A. On May 19, 2022, the Yamhill County Extension Service District Budget Committee unanimously approved a budget document for fiscal year 2022-23 in accordance with ORS 294.428; and
- B. Following the budget committee’s approval of the budget document, the budget officer caused a budget summary to be published in accordance with ORS 294.438. The budget document has remained online at the Yamhill County Extension Service District Office available for public review since May 14, 2022; and online at the Yamhill County Commissioners website.
- C. On June 16, 2022, a public hearing was held in accordance with ORS 294.453 to hear testimony concerning the budget document approved by the budget committee; NOW THEREFORE,

IT IS HEREBY RESOLVED BY THE BOARD that the Yamhill County Extension Service District adopt the total proposed budget of \$504,357 for fiscal year 2022-23 as detailed in the budget document in the attached and incorporated Exhibit “A.”

IT IS FURTHER RESOLVED BY THE BOARD that the amounts set forth in the attached and incorporated Exhibit “B,” identified as the “Schedule of Appropriations,” are hereby appropriated for the fiscal year beginning July 1, 2022, for the purpose of operating the Yamhill County Extension Service District for fiscal year 2022-23 and that the amounts appropriated shall be for the purposes shown on Exhibit “B.”

IT IS FURTHER RESOLVED that the Board hereby sets the tax rate in the amount of \$0.0449 per thousand dollars assessed value to levy taxes for the purposes set forth in the attached Exhibit “B.” Taxes are hereby levied upon all taxable property within the Yamhill County Extension Service District.

IT IS FURTHER RESOLVED that the following allocations and categorizations are identified to specify which are tax levies subject to the limits of Section 11b, Article XI of the Oregon Constitution (Measure 5) or Section 11, Article XI of the Oregon Constitution (Measure 50) and which are other funds excluded from the limitations of Measures 5 and 50.

<b>Subject to General Government Limitations of Measures 5 and 50</b>		
General Fund		\$0.0449/\$1000

<b>Excluded from Limitations of Measures 5 and 50</b>		
Other non-levied funds		\$0

DONE this 16th day of June, 2022, at McMinnville, Oregon.

**YAMHILL COUNTY EXTENSION SERVICE DISTRICT  
BOARD OF DIRECTORS**

Chair	LINDSAY BERSCHAUER
-------	--------------------

Vice Chair	CASEY KULLA
------------	-------------

Member	MARY STARRETT
--------	---------------

APPROVED AS TO FORM:

By: \_\_\_\_\_  
CHRISTIAN BOENISCH  
District Counsel

Exhibit "A"

(see attached)

**OSU Extension Service - Yamhill County Budget Sheet**  
**Fiscal Year 2022-2023**

Line #	Resources	OSU	County/District	Total Funds
1	Beg Fund Balance @ 07-01-2022	\$40,000	\$58,099	\$98,099
2	County/District Appropriations	\$463,904	\$0	\$463,904
3	Previously levied taxes	\$0	\$11,959	\$11,959
4	Interest	\$0	\$3,797	\$3,797
5	Sales, Fees, Other income	\$300	\$0	\$300
6	<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$504,204</b>	<b>\$73,855</b>	<b>\$578,059</b>
7	Expenditures	OSU	County/District	Total Funds
8	Unclassified Salaries Teaching	\$109,579	\$0	\$109,579
9	Classified Salaries	\$118,764	\$0	\$118,764
	Budgeted - 4-H Healthy Kids Club	\$5,000		\$5,000
11	Budgeted - Student/temp workers	\$4,384	\$0	\$4,384
	Sub-Total Salaries & Wages	\$237,727	\$0	\$237,727
13	Other Payroll Expenses (OPE) Unclassified	\$65,776	\$0	\$65,776
14	Other Payroll Expenses (OPE) Classified/Temps/Students	\$85,976	\$0	\$85,976
15	Sub-Total Personnel and OPE	\$389,479	\$0	\$389,479
16	Office, Operating, Instructional Supplies	\$10,000	\$0	\$10,000
17	Minor Equipment (under \$5,000 per unit) and computers	\$7,000	\$0	\$7,000
18	Telecommunications	\$3,000	\$0	\$3,000
19	T1 Line & Network Access Charges	\$13,416	\$0	\$13,416
20	Postage/Freight	\$3,000	\$0	\$3,000
21	Utilities (includes secure shred & chilled water)	\$600	\$0	\$600
22	Building/Equipment Repairs	\$300	\$0	\$300
23	Security Service	\$850	\$0	\$850
24	Equipment Rentals	\$250	\$0	\$250
25	Building Rentals & Leases	\$0	\$23,338	\$23,338
26	Other Professional Services (custodial from county)	\$3,000	\$5,064	\$8,064
27	Duplicating, Printing, Publishing	\$9,000	\$0	\$9,000
28	Advertising, public relations, hosting	\$2,000	\$0	\$2,000
31	Travel, conference, dues, licenses, insurance -10 people	\$26,000	\$0	\$26,000
32	Audit and state fee	\$0	\$5,000	\$5,000
33	Subtotal Service, Supplies, Travel	\$78,416	\$33,402	\$111,818
34	Capital Outlay (\$5,000 & over per unit)	\$0	\$0	\$0
35	Transfers-Out To Other Counties (specify below):	\$0	\$0	\$0
36	North Willamette Research & Extension Center	\$20,000	\$0	\$20,000
36	<b>TOTAL BUDGETED EXPENDITURES</b>	<b>\$487,895</b>	<b>\$33,402</b>	<b>\$521,297</b>
37	Ending fund balance (6/30/2023)	\$16,309	\$40,453	\$56,762

**RESOURCES**  
**OSU Extension Service District**  
(Fund)

**Yamhill County**  
(Name of Municipal Corporation)

Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2022-2023				
Actual		Adopted Budget This Year Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
1	84,826	86,188	76,526	1 Available cash on hand* (cash basis) or	58,099			1
2				2 Net working capital (accrual basis)				2
3		11,427	11,959	3 Previously levied taxes estimated to be received	11,959			3
4	3,797	1,876	3,797	4 Interest	3,797			4
5				5 Transferred IN, from other funds				5
6				6 <b>OTHER RESOURCES</b>				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				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	88,623	99,491	92,282	29 Total resources, except taxes to be levied	73,855	0	0	29
30				30 Taxes estimated to be received	463,904			30
31				31 Taxes collected in year levied				31
32	88,623	99,491	92,282	32 <b>TOTAL RESOURCES</b>	537,759	0	0	32

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**Requirements Summary**  
**ALLOCATED** to an organizational unit or program & activity.

OSU Extension Service District  
(Fund)

Yamhill County  
(Name of Municipal Corporation)

	Historical data			Requirements for Extension (Name of program or organizational unit)	Budget for next year 20 <sup>22</sup> - <sup>23</sup>			
	Actual		Adopted budget this year year 20 <sup>21</sup> - <sup>22</sup>		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second preceding year 20 <sup>19</sup> - <sup>20</sup>	First preceding year 20 <sup>20</sup> - <sup>21</sup>						
1				1 Personnel services				1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7				7				7
8				8 <b>Total personnel services</b>				8
9				9 <b>Total full-time equivalent (FTE)</b>				9
10				10 <b>Materials and services</b>				10
11	394,444	422,192	441,675	11 Contract Services (Appropriations)	463,904			11
12	3,829	3,550	5,000	12 Admin Services/Audit Fee	5000			12
13	22,307	22,761	22,881	13 Rent/Utilities	23,338			13
14	0	0	0	14 Custodial Contract	5064			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	420,580	448,503	469,556	27 <b>Total materials and services</b>	497,306			27
28				28 <b>Capital outlay</b>				28
29				29				29
30				30				30
31				31				31
32				32				32
33				33				33
34				34 <b>Total capital outlay</b>				34
35	86,188	74,430	65,401	35 <b>Organizational unit / Activity total</b>	40,453			35

**Requirements Summary**  
NOT ALLOCATED to an organizational unit or program.

\_\_\_\_\_  
(Fund)

\_\_\_\_\_  
(Name of Municipal Corporation)

Historical data			Requirements description	Budget for next year 20__-__			
Actual		Adopted budget this year 20__-__		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Second preceding Year 20__-__	First preceding Year 20__-__						
1			1	Personnel services - Not allocated			1
2			2				2
3			3				3
4			4	<b>Total personnel services</b>			4
5			5	<b>Total full-time equivalent (FTE)</b>			5
6			6	Materials and services - Not allocated			6
7			7				7
8			8				8
9			9	<b>Total materials and services</b>			9
10			10	Capital outlay - Not allocated			10
11			11				11
12			12				12
13			13	<b>Total capital outlay</b>			13
14			14	Debt service			14
15			15				15
16			16				16
17			17	<b>Total debt service</b>			17
18			18	Special payments			18
19			19				19
20			20				20
21			21	<b>Total special payments</b>			21
22			22	Interfund transfers			22
23			23				23
24			24				24
25			25				25
26			26				26
27			27				27
28			28	<b>Total interfund transfers</b>			28
29			29	<b>Operating contingency</b>			29
30			30	<b>Reserved for future expenditure</b>			30
31			31	<b>Unappropriated ending balance</b>			31
32			32	<b>Total requirements NOT ALLOCATED</b>			32
33			33	Total requirements for ALL org. units/programs within fund			33
34			34	Ending balance (prior years)			34
35			35	<b>Total requirements</b>			35

**Schedule of Appropriations Fiscal Year 2022-2023**  
**Yamhill County Extension Service District**

**General Fund**

Contract Services	\$463,904
-------------------	-----------

Total Appropriations	\$463,904
----------------------	-----------

Unappropriated Ending Balance	\$40,453
-------------------------------	----------

Total Adopted Budget	\$504,357
----------------------	-----------