

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 23-6-15-1
2023-24; 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 15, 2023, in Room 32 of the courthouse, Directors Lindsay Berschauer, Kit Johnston and Mary Starrett being present.

THE BOARD MAKES THE FOLLOWING FINDINGS:

- A. On May 18, 2023, the Yamhill County Extension Service District Budget Committee unanimously approved a budget document for fiscal year 2023-24 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 23, 2023; and online at the Yamhill County Commissioners website.
- C. On June 15, 2023, 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 \$529,365 for fiscal year 2023-24 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, 2023, for the purpose of operating the Yamhill County Extension Service District for fiscal year 2023-24 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.

Form
OR-LB-20

Resources

OSU Extension Service District
(Fund)

Yamhill County
(Name of Municipal Corporation)

Historical data			Resource description	Budget for next year 2023 -24			
Actual		Adopted budget this year year 2022 -23		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Second preceding year 2020 -21	First preceding year 2021 -22						
1	86,188	74,430	58,099	1 Available cash on hand* (cash basis), or	30,329		1
2				2 Net working capital (accrual basis)			2
3	11,427	8,725	11,959	3 Previously levied taxes estimated to be received	10,000		3
4	1,876	1,688	3,797	4 Interest	3,000		4
5				5 Transferred in from other funds			5
6				6 Other resources			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	99,491	84,843	92,282	29 Total resources, except taxes to be levied	43,329		29
30				30 Taxes estimated to be received	486,036		30
31				31 Taxes collected in year levied			31
32			92,282	32 Total resources	529,365		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 ²³ - ²⁴			
	Actual		Adopted budget this year year 20 ²² - ²³		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second preceding year 20 ²⁰ - ²¹	First preceding year 20 ²¹ - ²²						
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 Total personnel services				8
9				9 Total full-time equivalent (FTE)				9
10				10 Materials and services				10
11	422,192	441,675	463,904	11 Contract Servies (Appropriations)	457,736			11
12	3,550	2,450	5,000	12 Admin Services/Audit Fee	5,000			12
13	22,761	23,338	23,338	13 Rent/Utilities	23,338			13
14	0	4,512	5,064	14 Custodial Contract	5,600			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	448,503	471,975	497,306	27 Total materials and services	491,674			27
28				28 Capital outlay				28
29				29				29
30				30				30
31				31				31
32				32				32
33				33				33
34				34 Total capital outlay				34
35	74,430	56,873	40,453	35 Organizational unit / Activity total	37,691			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	Total personnel services			4
5			5	Total full-time equivalent (FTE)			5
6			6	Materials and services - Not allocated			6
7			7				7
8			8				8
9			9	Total materials and services			9
10			10	Capital outlay - Not allocated			10
11			11				11
12			12				12
13			13	Total capital outlay			13
14			14	Debt service			14
15			15				15
16			16				16
17			17	Total debt service			17
18			18	Special payments			18
19			19				19
20			20				20
21			21	Total special payments			21
22			22	Interfund transfers			22
23			23				23
24			24				24
25			25				25
26			26				26
27			27				27
28			28	Total interfund transfers			28
29			29	Operating contingency			29
30			30	Reserved for future expenditure			30
31			31	Unappropriated ending balance			31
32			32	Total requirements NOT ALLOCATED			32
33			33	Total requirements for ALL org. units/programs within fund			33
34			34	Ending balance (prior years)			34
35			35	Total requirements			35

OSU Extension Service - Yamhill County Budget Sheet
Fiscal Year 2023-2024

Line #	Resources	OSU	County/District	Total Funds
1	Beg Fund Balance @ 07-01-2023	\$55,000	\$30,329	\$85,329
2	County/District Appropriations	\$457,736	\$28,300	\$486,036
3	Previously levied taxes	\$0	\$10,000	\$10,000
4	Interest	\$0	\$3,000	\$3,000
5	Sales, Fees, Other income	\$2,500	\$0	\$2,500
6	TOTAL AVAILABLE RESOURCES	\$515,236	\$71,629	\$586,865
7	Expenditures	OSU	County/District	Total Funds
8	Unclassified Salaries	\$113,527	\$0	\$113,527
9	Classified Salaries	\$105,929	\$0	\$105,929
	Budgeted - Student worker	\$15,000	\$0	\$15,000
	Budgeted - Field Crops faculty start-up funds	\$15,000	\$0	\$15,000
11	Budgeted - 4-H Student intern	\$6,000	\$0	\$6,000
12	Sub-Total Salaries & Wages	\$255,456	\$0	
13	Other Payroll Expenses (OPE) Unclassified	\$70,757	\$0	\$70,757
14	Other Payroll Expenses (OPE) Classified/Temps/Students	\$75,892	\$0	\$75,892
15	Sub-Total Personnel and OPE	\$146,649	\$0	\$402,105
16	Office, Operating, Instructional Supplies	\$12,500	\$0	\$12,500
17	Minor Equipment (under \$5,000 per unit) and computers	\$7,000	\$0	\$7,000
18	Telecommunications	\$6,400	\$0	\$6,400
19	T1 Line & Network Access Charges	\$14,232	\$0	\$14,232
20	Postage/Freight	\$600	\$0	\$600
21	Utilities (includes secure shred & chilled water)	\$950	\$0	\$950
22	Building/Equipment Repairs	\$300	\$0	\$300
23	Security Service	\$500	\$0	\$500
24	Equipment Rentals	\$250	\$0	\$250
25	Building Rentals & Leases	\$0	\$23,338	\$23,338
26	Other Professional Services (custodial through county)	\$4,000	\$5,600	\$9,600
27	Duplicating, Printing, Publishing	\$9,000	\$0	\$9,000
28	Advertising, public relations, hosting	\$2,500	\$0	\$2,500
31	Travel, conference, dues, licenses, insurance -10 people	\$29,000	\$0	\$29,000
32	Audit and state fee	\$0	\$5,000	\$5,000
33	Subtotal Service, Supplies, Travel	\$87,232	\$33,938	\$121,170
34	Capital Outlay (\$5,000 & over per unit)	\$0	\$0	\$0
35	Transfers-Out To Other Counties (specify below):	\$0	\$0	\$0
36	TOTAL BUDGETED EXPENDITURES	\$489,337	\$33,938	\$523,275
37	Ending fund balance (6/30/2024)	\$25,899	\$37,691	\$63,590

Schedule of Appropriations Fiscal Year 2023-2024
Yamhill County Extension Service District

General Fund

Contract Services	\$491,674
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Total Appropriations	\$491,674
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Unappropriated Ending Balance	\$37,691
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Total Adopted Budget	\$529,365
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