

**FORM OR-LB-1**

**NOTICE OF BUDGET HEARING**

A public hearing of the Columbia County Board of Commissioners sitting as the governing body of the 4\_H Extension Service will be held on June 24, 2026, at or after 9:45 a.m. at the John Gumm Building and Civic Center, Community Meeting Room, 251 St Helens St., St. Helens, Oregon. The purpose of these meetings is to discuss the budget for the fiscal year beginning July 1, 2026, as approved by the Columbia County 4-H Extension Service Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 251 St Helens Street in St Helens, between the hours of 8:30 a.m. and 5 p.m. Monday through Friday. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year. This meeting will be conducted in person, hybrid via [www.columbiacountyor.gov/meetings](http://www.columbiacountyor.gov/meetings)

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<b>FINANCIAL SUMMARY - RESOURCES</b>			
<b>TOTAL OF ALL FUNDS</b>	<b>Actual Amount 2024-25</b>	<b>Adopted Budget This Year 2025-26</b>	<b>Approved Budget Next Year 2026-27</b>
Beginning Fund Balance/Net Working Capital	1,377,636	1,507,310	1,526,681
Fees, Licenses, Permits, Fines, Assessments & Other Service	15,000	0	0
Federal, State & all Other Grants, Gifts, Allocations & Donations	0	0	0
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	25,000	25,000	15,000
All Other Resources Except Current Year Property Taxes	15,500	70,225	36,000
Current Year Property Taxes Estimated to be Received	363,650	380,000	400,815
<b>Total Resources</b>	<b>1,796,786</b>	<b>1,982,535</b>	<b>1,978,496</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>			
Personnel Services	259,970	0	0
Materials and Services	224,000	1,538,000	375,000
Capital Outlay	65,000	0	0
Debt Service	0	0	0
Interfund Transfers	15,000	25,000	15,000
Contingencies	271,518	150,000	100,000
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expendit	951,298	269,535	1,488,496
<b>Total Requirements</b>	<b>1,786,786</b>	<b>1,982,535</b>	<b>1,978,496</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *</b>			
<b>Name of Organizational Unit or Program FTE for that unit or program</b>			
General Fund	1,484,268	1,704,625	1,736,815
FTE	2.35	2.35	0.00
Building fund	302,518	277,910	241,681
FTE	0	0	0
Not Allocated to Organizational Unit or Program			
FTE			
<b>Total Requirements</b>	<b>1,786,786</b>	<b>1,982,535</b>	<b>1,978,496</b>
<b>Total FTE</b>	<b>2.35</b>	<b>2.35</b>	<b>0.00</b>

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \***

The proposed FY 2026-27 budget totals \$1,978,496 for all funds, roughly \$4,039 less than the 2025-2026 budget. The proposed General Fund budget is \$1,736,815.

This budget aligns with recent years but differs from prior years due to a change in expenditure recording methods. Federal SNAP-Ed funding being cancelled in September 2025 causing a loss of programming and an expansion of workshops focusing on basic forestry, woodland management, and others. There was a large and unexpected pipe replacement for the building's water system.

<b>PROPERTY TAX LEVIES</b>			
	<b>Rate or Amount Imposed 2024-25</b>	<b>Rate or Amount Imposed This Year 2025-26</b>	<b>Rate or Amount Approved Next Year 2026-27</b>
Permanent Rate Levy (rate limit \$0.0571 per \$1,000)	\$0.0571	\$0.0571	\$0.0571
Local Option Levy			
Levy For General Obligation Bonds			

<b>STATEMENT OF INDEBTEDNESS</b>		
<b>LONG TERM DEBT</b>	<b>Estimated Debt Outstanding on July 1.</b>	<b>Estimated Debt Authorized, But Not Incurred on July 1</b>
General Obligation Bonds		
Other Bonds		
Other Borrowings		
<b>Total</b>	<b>\$0</b>	<b>\$0</b>

\* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.