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6 **BEFORE THE BOARD OF DIRECTORS**  
7 **FOR THE 4-H, MASTER GARDENER,**  
8 **AGRICULTURE, FORESTRY, EXTENSION**  
9 **DISTRICT**

10  
11 In the Matter of the Adoption )  
12 of the Polk County 4-H, Master )  
13 Gardener, Agriculture, )  
14 Forestry, Extension District )  
15 Budget, Appropriation of )  
16 Funds, and the Levying of )  
17 Taxes for Fiscal Year )  
18 2025-2026. )  
19

20  
21 **RESOLUTION NO. 25-01**

22  
23 **SECTION I.**

24  
25 **ADOPTION OF BUDGET**

26  
27 **BE IT RESOLVED** that the Board of Directors for the 4-H,  
28 Master Gardener, Agriculture, Forestry, Extension District hereby  
29 adopts the Budget for 2025-2026 in the sum of \$625,250 now on file  
30 at the County Courthouse.  
31

32 **SECTION II.**

33  
34 **ADOPTION OF APPROPRIATIONS**

35  
36 **BE IT FURTHER RESOLVED** that the amounts for the fiscal year  
37 beginning July 1, 2025, and for the purposes shown below, are  
38 hereby appropriated as follows:  
39

40 **GENERAL FUND (100)**

41  
42 EXTENSION SERVICES \$ 605,250  
43  
44 CONTINGENCY  
45 Fund Operating Contingency 20,000  
46  
47 **TOTAL GENERAL FUND \$ 625,250**  
48  
49

1 **Total of All Fund Appropriations**

\$ 625,250

2  
3 **SECTION III.**

4  
5 **ADOPTION OF TAX LEVY**

6  
7 **BE IT FURTHER RESOLVED** that the Board of Directors for 4-H,  
8 Master Gardener, Agriculture, Forestry, Extension District hereby  
9 imposes the taxes provided for in the adopted budget at the rate  
10 of \$0.075 per \$1,000 of assessed value for permanent rate tax; and  
11 that these taxes are hereby imposed and categorized for tax year  
12 2025-2026 upon the assessed value of all taxable property within  
13 Polk County.

14  
15 Subject to the  
16 General Government  
17 Limitation

18  
19 Permanent Rate \$ 0.075/\$1,000

20 Serial Levy Fund 0

21 Bonded Debt Fund 0


22  
23 **Total Levy \$ 0.075/\$1,000**

24  
25  
26 DATED this 25th day of June 2025, at Dallas, Oregon.

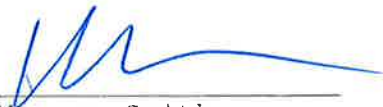
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28  
29 BOARD OF DIRECTORS

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31   
32  
33 Craig Pope, Chair

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36  
37 Jeremy Gordon, Director

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39   
40  
41 Lyle Mordhorst, Director

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43  
44 Approved as to Form:

45  
46   
47  
48 Morgan Smith  
49 Legal Counsel

**Polk County 4-H, Master Gardener,  
Agriculture, Forestry, Extension District**

Fiscal Year 2025-26

Beginning July 1, 2025

100 General Fund	(Fund)
100 Extension Services	(Divn)
100 Extension Services	(Dept)

**Expenditures**

FY 22-23	FY 23-24	FY 24-25	Acct.		FY 25-26	FY 25-26	FY 25-26		
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE
					<b>Expenditures</b>				
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00
0	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00
0	0	0	0.00	8040	Management/Supervisory	0	0.00	0	0.00
0	0	0		8080	Temporary/Part-time	0		0	
0	0	0		8090	Overtime	0		0	
<b>0</b>	<b>0</b>	<b>0</b>	0.00		<b>Total Salaries</b>	<b>0</b>	0.00	<b>0</b>	0.00
0	0	0		8110	PERS-Retirement	0		0	
0	0	0		8120	Social Security/Medicare	0		0	
0	0	0		8140	Insurance	0		0	
0	0	0		8150	Unemployment	0		0	
0	0	0		8160	Workers Comp. Insurance	0		0	
<b>0</b>	<b>0</b>	<b>0</b>	0.00		<b>Total Personal Services</b>	<b>0</b>	0.00	<b>0</b>	0.00
0	0	0		8220	Operating Supplies	0		0	
0	0	0		8240	Software & Maintenance	0		0	
0	0	0		8250	Small Tools & Minor Equipment	0		0	
0	210	50		8310	Advertising & Printing	250		250	
2,094	3,322	2,250		8320	Photocopying	4,000		4,000	
440	645	500		8330	Postage	750		750	
461	553	500		8340	Telephone	500		500	
5,191	5,609	7,000		8350	Utilities	7,000		7,000	
0	0	200		8410	Dues, Memberships & Publications	500		500	
0	0	0		8420	Workshops and Conferences	0		0	
0	14	0		8510	Professional Services	0		0	
3,680	3,970	4,500		8540	Contract Services-Audit	5,000		5,000	
355,673	435,150	460,000		8550	Contracts-Other Public Agencies (OSU)	470,000		470,000	
0	24,192	0		8580	Special Projects	0		0	
0	0	1,000		8610	Repairs and Maintenance	250		250	
35,039	35,707	40,000		8660	Rentals	38,000		38,000	
65,000	70,000	70,000		8660	Rentals - Fair/Fairgrounds Facilities	70,000		70,000	
0	0	0		8790	Misc. Departmental Expenses	0		0	
1,450	1,471	1,500		8360	Insurance	1,500		1,500	
6,000	7,500	7,500		8830	Overhead	7,500		7,500	
0	0	0		8840	Information Services Interdept.	0		0	
<b>475,028</b>	<b>588,343</b>	<b>595,000</b>			<b>Total Materials and Services</b>	<b>605,250</b>		<b>605,250</b>	
0	0	0		8920	Buildings	0		0	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>	
0	0	20,000		9990	Contingency	20,000		20,000	
<b>0</b>	<b>0</b>	<b>20,000</b>			<b>Total Contingency</b>	<b>20,000</b>		<b>20,000</b>	
<b>475,028</b>	<b>588,343</b>	<b>615,000</b>	0.00		<b>Total Department Expenses</b>	<b>625,250</b>	0.00	<b>625,250</b>	0.00
					<b>Revenues</b>				
19,230	71,061	40,000		6000	Beginning Fund Balance	30,000		30,000	
515,750	532,748	560,000		6010	Property Taxes	578,000		578,000	
5,895	9,245	7,000		6020	Property Taxes Previous Years	9,250		9,250	
0	0	0		6170	Intergovernmental Local	0		0	
5,214	9,673	8,000		6800	Interest Income	8,000		8,000	
0	0	0		6980	Donations	0		0	
0	0	0		6990	Miscellaneous	0		0	
<b>546,089</b>	<b>622,727</b>	<b>615,000</b>			<b>Total Revenues</b>	<b>625,250</b>		<b>625,250</b>	
					<b>Net Cost of Program</b>				
(71,061)	(34,384)	0			Expenditures less Revenue	0		0	