



Extension Service District

Adopted Budget for the Fiscal Year 2021-2022 Beginning July 1, 2021

MEMBERS OF THE BUDGET COMMITTEE:

Governing Body Portion:

Position #1

Lyle Mordhorst
6030 Bethel Heights Rd.
Salem, OR 97301
(503)623-8173
Term Expires: 1/3/2025

Position #2

Craig Pope
15040 Airlie Road
Monmouth, OR 97361
(503)623-8173
Term Expires: 1/7/2023

Position #3

Mike Ainsworth
16480 Airlie Road
Monmouth, OR 97361
(503)623-8173
Term Expires: 1/7/2023

Lay Member Portion:

Position #1

Alex Paraskevas
437 C Street
Independence, Or 97351
(503)837-1803
Term Expires: 12/31/2022

Position #2

Tim Ray
670 Loring Dr NW
Salem, OR, 97304
(541)840-7578
Term Expires: 12/31/2021

Position #3

Darrell Ward
249 NW Jasper
Dallas, OR 97338
(503) 856-6210
Term Expires: 12/31/2021

STAFF

Budget Officer:
County Counsel:
Recording Secretary:
Treasurer:

Gregory P. Hansen
Morgan Smith
Ciera Atha
Steve Milligan

POLK EXTENSION SERVICE DISTRICT

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**Polk Extension Service District
Fiscal Year 2021-2022- Budget Calendar**

- | | | | |
|-----|---|------------------------------|-------------------|
| 1. | Department Budget Request forms
Returned to Budget Officer | 04/09/2021 | Friday |
| 2. | Deliver to Newspaper of Record
Notice of Budget Committee
Meeting (1 st notice) | 04/09/2021 | Friday |
| 3. | Publication of Notice of 11:00 a.m.
05/05/2021 Budget Committee Meeting
(not more than 30 days prior to meeting) | 04/14/21 | Wednesday |
| 4. | Budget Officer Meets with Regional
Director to discuss budget request | 04/20/21 | Tuesday |
| 5. | Deliver to Newspaper of Record
Notice of Budget Committee Meeting
(2 nd notice) | 04/23/2021 | Friday |
| 6. | Publication of Notice of 11:00 a.m.
05/05/2021 Budget Committee Meeting
(not less than 5 days prior to meeting) | 04/28/2021 | Wednesday |
| 7. | Budget Officer delivers to the
Budget Committee the Proposed
Budget and the Budget Message | 04/30/2021 | Friday |
| 8. | Budget Committee meets on the
FY 2021-2022 Proposed Budget
Approval | 05/05/2021 | Wednesday (11:00) |
| 9. | Deliver to Newspaper of Record the
Notice of Approved Budget Summary
and Public Hearing on 6/30/2021 | 06/11/2021 | Friday |
| 10. | Publication of Notice of Approved
Budget Summary and Public Hearing
on 6/30/2021 (5-25 days prior to meeting). | 06/16/2021 | Wednesday |
| 11. | Public Hearing on Approved Budget
in conjunction with BOC meeting | 06/30/2021 | Wednesday |
| 12. | Adopt 2021-2022 Budget, make
appropriations and declare tax
levies. | 06/30/2021 | Wednesday |
| 13. | Submit Notice of Tax Levy (LB-50),
Copy of Adopted Budget and
Resolution adopting the Budget
making appropriations and Levy of
Tax to the Assessor. | 07/15/2021
(on or before) | |
| 14. | One copy of the Adopted Budget
to County Clerk | | |

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5
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 2021-2022.)
19
20

21 RESOLUTION NO. 21-01

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 2021-2022 in the sum of \$555,000 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, 2021, and for the purposes shown below, are
38 hereby appropriated as follows:
39

40 GENERAL FUND (100)
41

42 EXTENSION SERVICES	\$ 545,000
43 CONTINGENCY	
44 Fund Operating Contingency	<u>10,000</u>
45	
46 TOTAL GENERAL FUND	\$ 555,000
47	
48	
49	
50 Total of All Fund Appropriations	\$ 555,000
51	

1 SECTION III.

2
3 **ADOPTION OF TAX LEVY**

4
5 **BE IT FURTHER RESOLVED** that the Board of Directors for 4-H,
6 Master Gardener, Agriculture, Forestry, Extension District hereby
7 imposes the taxes provided for in the adopted budget at the rate
8 of \$0.075 per \$1,000 of assessed value; and that these taxes are
9 hereby imposed and categorized for tax year 2021-2022 upon the
10 assessed value of all taxable property within Polk County.

11
12 Subject to the
13 General Government
14 Limitation


15		
16	Permanent Rate	\$ 0.075/\$1,000
17	Serial Levy Fund	0
18	Bonded Debt Fund	0
19		<hr/>
20	Total Levy	\$ 0.075/\$1,000

21
22
23 DATED this 30th day of June 2021, at Dallas, Oregon.

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25
26 BOARD OF DIRECTORS

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31 Craig Pope, Chair

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36 Mike Ainsworth, Director

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38 
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40
41 Lyle Mordhorst, Director

42
43
44 Approved as to Form:

45
46 
47
48 Morgan Smith
49 Legal Counsel
50

Polk Extension Service District

289 E Ellendale Ave., Suite 301, Dallas, Oregon 503-623-8395

BOARD OF DIRECTORS: Craig Pope * Mike Ainsworth * Lyle Mordhorst

**TO: MEMBERS OF THE 2021-22
BUDGET COMMITTEE**

FROM: GREG HANSEN, BUDGET OFFICER

DATE: APRIL 21, 2021

SUBJECT: 2021-22 BUDGET MESSAGE

INTRODUCTION

2021-22 Budget Overview

The 2021-22 Polk Extension Service District proposed budget before you today, is the 11th for the District. The proposed budget sets the funding/expenditure levels for the District for the upcoming fiscal year that includes the OSU-Extension program, the facility rental at the Fairgrounds, office space rental and daily operations.

Prior Years' Budget History

The 2011-12 was the first formal budget for the District. It balanced the needs of the Extension programs and the Fairgrounds facility utilization. The total budget for the District was \$413,500 and contained a \$50,000 contingency.

The 2012-13 budget was reduced from the prior year as we spent down reserves. The operating budget for the year totaled \$382,000. The two main expenses continued to be OSU-Extension and the Fairgrounds.

The 2013-14 budget was reduced from the prior year as we spent down reserves. The operating budget for the year totaled \$378,000. The two main expenses continued to be OSU-Extension (\$250,000) and the Fairgrounds (\$60,000).

The 2014-15 budget was reduced from the prior year as we spent down reserves. The operating budget for the year totaled \$369,300. The two main expenses continued to be OSU-Extension (\$250,000) and the Fairgrounds (\$60,000) which remained status quo for the year.

The 2015-16 budget was increased from the prior year. The operating budget for the year totaled \$382,500. The two main expenses continued to be OSU-Extension (\$260,000 an increase of \$10,000) and the Fairgrounds (\$60,000 remained the same).

The 2016-17 budget was increased from the prior year. The operating budget for the year totaled \$400,000. The two main expenses continued to be OSU-Extension (\$273,000 an increase of \$13,000) and the Fairgrounds (\$60,000 remained the same).

The 2017-18 budget was increased from the prior year. The operating budget for the year totaled \$455,000. The two main expenses continued to be OSU-Extension (\$288,000 an increase of \$15,000) and the Fairgrounds (\$65,000 an increase of \$5,000).

The 2018-19 budget was increased from the prior year. The operating budget for the year totaled \$515,000. The two main expenses continued to be OSU-Extension (\$295,000 an increase of \$7,000) and the Fairgrounds (\$65,000 no increase).

The 2019-20 budget was increased from the prior year. The operating budget for the year totaled \$573,500. The two main expenses continued to be OSU-Extension (\$313,500 an increase of \$18,500) and the Fairgrounds (\$70,000 an increase of \$5,000).

The 2020-21 budget was status quo from the prior year. The operating budget for the year totaled \$573,500. The two main expenses continued to be OSU-Extension (\$345,000 an increase of \$31,500) and the Fairgrounds (\$75,000 an increase of \$5,000).

PROPERTY TAX LEVY

I am proposing that the budget committee set a tax rate of \$0.075 / \$1,000 in the General Fund for the District which is the statutory limit set for the District.

PROGRAM CHANGES / UPDATES:

I would categorize this budget as a status quo budget with very little change (2%) to the overall mission of this District.

REVENUES:

General Fund revenues for fiscal year 2021-22 are proposed at \$585,000 (no change from last year's adopted budget). The primary revenue source for the District is property taxes. Also, included in the budget are beginning fund balance, interest income and donations.

Last year, the District decided to not to levy the full amount of the \$0.075 permanent rate by levying \$0.065/\$1,000.

This year the property tax revenue is projected to grow at approximately 6.0% which also contributed to the ability to lower the tax rate for the upcoming year.

Beginning Fund Balance has reduced as a result of the lower levy amount and is now a more fiscally sound number.

EXPENDITURES/APPROPRIATIONS:

PROPOSED STAFFING LEVELS:

Staffing remains status quo with shifting of FTE. The appropriation which is sent down to OSU includes staffing which makes up over 75% of the costs associated with the funding request from OSU. The Ag-Outreach position is incorporated into the base of the OSU request.

MATERIALS & SERVICES:

The two largest expenditures within this area of the budget are the appropriations for OSU-Extension (proposed at \$375,000) and appropriation for Rentals – Fair/Fairgrounds Facilities (proposed at \$75,000). The amount of proposed funding for OSU is \$30,000 greater than last year's budget and the Fairgrounds rental is the same as last year. Also, for your consideration is a fourth year funding for the Well Water program.

INTERNAL CHARGES:

Included in the District budget is a flat overhead fee of \$6,000 paid to Polk County (same as last year).

PROPOSED CAPITAL OUTLAY:

There is no proposed capital outlay in this budget.

TRANSFERS:

There are no transfers in this proposed budget.

CONTINGENCY:

The proposed budget has a \$20,000 contingency, the same as last year.

CONCLUSION:

As always, it is my goal as Budget Officer to propose a budget which meets the needs of both OSU-Extension and the Fairgrounds, because without one or the other functioning at a high level the ability to provide a quality product to our citizens and youth does not exist.

Over the past ten years, I feel we have found a good balance for services provided from the tax base, which has allowed both the Fairgrounds and Extension to provide services at a high level.

This year's budget is seeing continued growth in the property tax revenue that we had hoped for when we originally formed the District. Because of this growth we are beginning to see the expansion of services, the ability to fund special projects and addressing facility issues.

Budget Request for Fiscal Year 2021-2022

OSU Extension Service Polk County

Summary

Polk County provided funding to the Oregon State University Extension Service for many years as part of the General Fund budget. In May 2010, the Polk County voters established a special Tax Service District entitled "4-H, Master Gardener, Agriculture, and Forestry Extension District". The Extension Service's budget request for fiscal year 2021-2022 follows.

The District Appropriations portion of the Polk County Extension Service's total FY21-22 budget request is \$375,000. This is a \$30,000 increase from fiscal year 2020-2021, which is due to increased personnel costs. Salary costs for the continuation of the Well Water program and Small Farms Agriculture Outreach position have been rolled into the base budget while the Agritourism faculty, newly proposed Open Campus position and Extension interns will be paid from Special Projects funds in the amount of \$54,562. The district also relies on strategic partnerships to fund the Agritourism position in partnership with Marion and Yamhill county Extension tax districts, and the Small Farms Ag Outreach position in partnership with Marion County's Extension tax district and the Polk County Soil and Water Conservation District.

Most of the funds for the total budget (\$377,381), including other income sources, are used for personnel who deliver and/or support delivery of educational programs. This includes 1.0 FTE 4-H faculty, 0.34 FTE Small Farms, 0.10 FTE Well Water Education, 0.20 FTE Agritourism faculty, 1.0 FTE Office Manager and Community Outreach and .26 Open Campus. Additionally, 1.34 FTE in support staff as well as SNAP Outreach, which assists our most vulnerable populations with applying for Food Stamps benefits, as part of the SNAP program. The remaining funding (\$74,815) is for materials and services, which include travel and professional development, internet connections, phones, computer support, office equipment and supplies, outreach materials, custodial work, etc. This amount includes focused marketing and outreach efforts, including the Cultivating Newsletter, which is distributed widely throughout Polk County.

The remaining amount of Service District funds not included in this budget will pay for office space, utilities, phones, printing and postage, rent and utilities at Fairgrounds, Fair costs (ribbons, judges, etc.) and other related items as outlined in the Polk County Tax District budget.

Budget Request for Fiscal Year 2021-2022

OSU Extension Service Polk County

Mission

Oregon State University Extension Service engages the people of Oregon with research-based knowledge and education that strengthen communities and economies, sustain natural resources, and promote healthy families and individuals.

Organizational Core Values and Operating Principles

- **Community-Based** - We value community relationships and connect OSU to local people and issues to enhance the present and the future of the people and communities of Oregon.
- **Accountability** - We focus on achieving measurable outcomes, and document and communicate the impact and value of our work.
- **Credibility** - We deliver relevant, research-based knowledge through our educational programs.
- **Diversity** - We exhibit respect, value differing perceptions and worldviews, and encourage diversity.
- **Partnerships** - We collaborate with academic, public, and private partners to achieve greater results and build community capacity. We value the public good that comes from collaborating with volunteers.
- **Responsiveness** - We engage with community partners and learners to identify priority issues and needs, to design timely responses, and to build future capability.

OSU Extension Service Programs in Polk County

The OSU Extension Service has been in existence since 1911 and began operating in Polk County in 1918. An outgrowth of federal legislation including the 1862 Morrill Act, the Hatch Act of 1887 and the 1914 Smith-Lever Act, the partnership and cooperation with Oregon counties enables OSU Extension Service to be the "Front door to OSU". In Polk County, the Extension Service functions as an integral part of the county. Faculty housed in this office, in surrounding counties and at the North Willamette Research and Extension Center in Aurora deliver educational programs to Polk County citizens in several key areas: Commercial Agriculture, Gardening, 4-H and Youth Development, Family and Community Health and Forestry and Natural Resources.

OSU places Extension faculty in counties in support of these program areas and also supports additional staff through special grant funded initiatives. As a general rule of thumb, every \$1 of county funds invested leverages an additional \$4 in state, federal and grant funding for positions that serve Polk County citizens. In addition, faculty train volunteers that serve Polk County residents (train-the-trainer programs). We estimate that our volunteers provide approximately 15,000 hours of service annually. If these hours were valued at the current Oregon volunteer rate, this would equate to more than \$381,000 in wages.

Budget Request for Fiscal Year 2021-2022

OSU Extension Service Polk County

4-H and Youth Development

With more than 6 million members, 4-H is the largest out-of-school youth program in the United States. 4-H empowers young people with hands-on learning experiences to help them grow and thrive. By creating a safe and welcoming environment, young people develop the skills needed to make a positive impact on the world around them. Adult 4-H volunteers serve as club leaders, event coordinator, teachers, and mentors. Adult 4-H volunteers work in partnership with youth at both the club and county level to plan and conduct programs which lead to the positive youth development outcomes of competence, caring, confidence, connection and character.

The 4-H program has been growing and diversifying to meet the needs of Polk County's ever-changing population, from clubs, to after-school, to camps and other special events. The traditional program is staffed by one Extension 4-H faculty who supports youth in clubs, volunteer leaders and the county Fair participants with a variety of educational training opportunities. District funds provide an additional 1.0 FTE 4-H Youth and Families faculty to increase outreach and provide in-school and after-school programming.

The 4-H program engages young people through project exploration in animal science, communication and expressive arts, science and technology, family and consumer science, horticulture, leadership, personal development, and citizenship. The 4-H program is inclusive to all audiences, making intentional efforts to reach out to the Latino community through bi-lingual, bi-cultural staff housed in neighboring counties and offering bi-lingual youth programs in soccer, robotics, art, science and technology, leadership, and camp experiences.

The largest event that culminates many of these activities is the Polk County Fair. The fair provides a unique multi-faceted educational experience for 4-H members and the public. The members gain experience and knowledge from experts in the field related to their project discipline and life-skills such as presentations, communications, reporting, and ethics. It also provides an opportunity for the public to become educated on a plethora of projects from agriculture to public speaking to arts and science.

Commercial Agriculture, Gardening, Forestry and Natural Resources

Polk County ranks 11th among all counties in Oregon in terms of gross agriculture commodity sales. The estimated gross cash income of all commodities, including farm forestry, was approximately \$135 million according to the 2017 Census of Agriculture. OSU Extension agriculture faculty provide educational programs, applied research, updates, and other services to this sector of the economy. Faculty serving agriculture businesses are generally commodity-based and serve multiple counties regardless of which county their office is located. Faculty in the region cover field crops (grass and legume seed, grains, hops and mint), orchard crops including olives, vegetable crops, grains, soils, dairy management, agritourism and small farms. Faculty housed at the North Willamette Research and Extension Center in Aurora cover berries, fresh vegetables, nursery crops, orchard crops, including cider apples, hazelnuts, and Christmas trees.

Budget Request for Fiscal Year 2021-2022

OSU Extension Service Polk County

Oregon ORS regulates the certification of grass, legume and other seeds. The authority for this is delegated to the Dean of the College of Agriculture at OSU and is operated through the Extension offices. The field crops Extension faculty, housed in Marion, Yamhill and Linn counties, and the Polk County office support staff manage the certification program in Polk County.

Another key agriculture effort is the Community Horticulture or Gardening program. This faculty member serves Polk and Marion Counties and is responsible for the OSU Master Gardener volunteer program that provided over 2,800 hours of volunteer time in 2020. They provide service to the public through our Extension Office "Master Gardener Help Desk", plant clinics at various public events, gardening projects and workshops, an annual plant sale, and research projects with the faculty member. In FY22 Polk county will enjoy an additional 0.20 FTE support in community horticulture due to the retirement of the current community horticulturist who will continue to provide support to olive research and nursery plant field trials at NWREC while serving on a 1039 plan. The replacement community horticulturist has been identified and will start on July 1, 2021 so there will be no gaps in service to Polk County.

The Extension Forestry program funds a faculty member in the Benton County office that provides Forestry and Natural Resources Extension programs for private small woodland owners and Christmas tree growers in Linn, Benton and Polk counties. This faculty member trains and manages the Master Woodland Manager volunteers that provide education to other small woodland owners in Polk County. Additionally, in 2019 and 2020, the Forestry and Natural Resources program greatly expanded their wildfire prevention education and hired several new Fire specialists, two of which serve Polk County, to help educate homeowners in rural and urban areas on best management practices to reduce the risk of wildfire.

Family and Community Health

The Family and Community Health (FCH) faculty (currently vacant) serves both Marion and Polk Counties with educational programs on food preservation and safety. The faculty is responsible for training and managing volunteer Master Food Preservers on basic aspects of food safety and preservation who answer calls and assist the public. This position is able to reach a variety of audiences by collaborating with the Marion-Polk Food Share, Polk County Community Health, and Polk County Commission on Children and Families and other related agencies to deliver educational programs.

A federally funded state initiative has enabled Extension to provide nutrition education to families with limited income (SNAP-Ed), as well as provide assistance for vulnerable populations to sign up for Food Stamps benefits. The program has resulted in over \$270,000 annually of support for programs in Marion, Polk and Yamhill County. A part-time bilingual (Spanish/English) Education Program Assistant serving Polk County has been placed in the Polk County office. In 2018 a 1.0 FTE SNAP-Ed Program Leader was hired and oversees the program in Polk, Marion and Yamhill counties and conduct educational programming.

OSU Extension Service Polk County Budget Sheet

FY 2021 - 2022 Budget

AVAILABLE RESOURCES			FY22 Proposed	FY 21 Adopted	
Line #	Acct	Account Title			
1	02130	County/District Appropriations	375,000	345,000	
2		Beginning fund balance	23,000	30,929	
3		Agritourism, Open Campus, Interns - Special Project Salaries	54,562	48,324	
4		TOTAL AVAILABLE RESOURCES	452,562	424,253	
BUDGETED EXPENDITURES			Spent From OSU	Spent From OSU	
			Total FTE		
5	10102	Unclassified Salaries	2.90	162,500	148,501
6	10301	Classified Salaries	1.34	53,732	51,104
7	10410	Wages - Student interns/workers		11,528	5,000
8		Sub-Total Salaries & Wages		227,760	204,605
9	10960	Other Payroll Expenses (OPE) Unclassified		104,445	97,499
10	10970	Other Payroll Expenses (OPE) Classified/Temps/Students		45,176	43,047
11		Subtotal Personnel and OPE		377,381	345,151
12	20101	Office & Administrative Supplies		5,500	5,500
13	20102	General Operating Supplies		2,500	2,500
14	20106	Books, Publication & Other Ref. Mat.		5,000	5,000
15	20200	Minor Equipment (under \$5,000 per unit)		7,000	7,000
16	220XX	Telephone/Telecommunications		5,400	5,400
17	22016	T1 Line & Network Access Charges (required item)		8,640	14,500
18	225XX	Postage/Freight		600	206
19	23XXX	Utilities			
20	235XX	Building/Equipment Repairs		1,250	1,250
21	23530	Custodial		4,200	4,200
22	24151	Building Rentals & Leases			
23	24599	Other Profesional Services		5,000	5,000
24	24612	Duplicating (copier rental and copies)			
25	24612	Advertising-Inst Promo pubic relations		3,000	3,000
26	39XXX	Travel and Professional Development		10,000	23,000
27	28701	Insurance, taxes and licenses			
28	Acct	Other Expenditures (specify below)			
29	286XX	Hosting		600	600
30	28902	Memberships (Chambers, SEDCOR, Bus Assoc, etc.)		1,600	1,600
31					
32	202XX	Software Licenses		1,500	1,500
33	24999	Misc Fees and Services		500	500
34	10931	Compensated Absence Liability		3,725	3,725
35	24606	Printing and Publishing (marketing, outreach, Cultivating)		4,300	4,300
36					
37					
38		Subtotal Service, Supplies, Travel		70,315	88,781
39	40000	Capital Outlay (\$5,000 & over per unit)			
40	92001	Transfers-Out To Other Counties:		4,500	4,500
		Dairy Specialist support		1,000	1,000
		Field Crops FRA		2,500	2,500
		Agritourism faculty support		1,000	1,000
41		TOTAL BUDGETED EXPENDITURES		452,196	438,432

Projected ending balance FY22

366

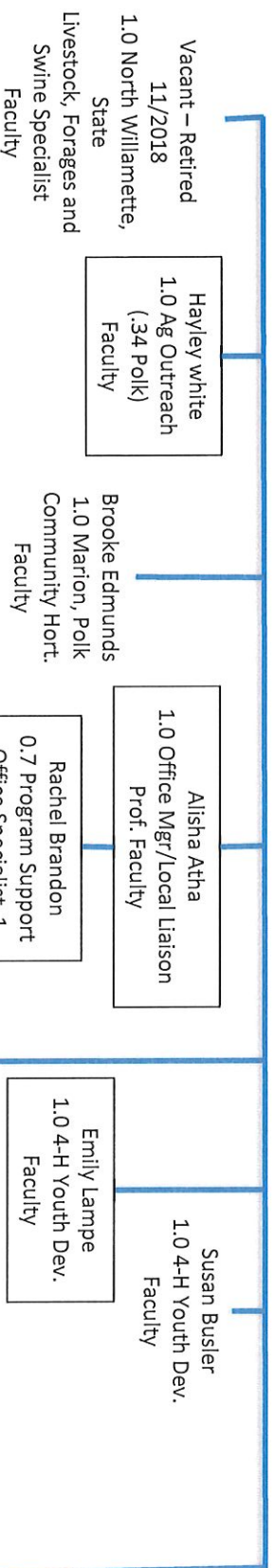
Boxes are fully funded by Polk District unless noted otherwise.

Lindsey Shirley
Assoc. Provost &
Assoc. Director

Polk County
Fiscal Year 2021-2022

Richard Riggs
1.0 West Central
Regional Director

Agriculture, Forestry & Natural Resources Office Admin & Program Support Youth Family & Community Health



**Faculty/staff located in other offices
that serve Polk County**

Audrey Comeford – Agritourism, Marion (0.20 Polk)
Christy Lucas – Well Water Program, Benton (0.10 Polk)
Neil Bell – Olive Research, Field Trials, NWREC
Vacant – Family Community Health, Marion
Carly Kristofik – SNAP Ed Program Coordinator, Marion
Nicole Anderson – Field Crops, Yamhill
Ed Peachey – Vegetable Crops, Linn/Campus
Jennifer Cruickshank – Dairy, Marion
Brad Withrow-Robinson – Forestry, Benton
Orchard Crops, Christmas Trees, Berries, IPM, Nursery –
North Willamette Res. & Ext. Center
Wine Grapes, Field Crops, Cereals, Soils - Campus

Updated 4/20/2021



Affidavit of Publication

Polk County Itemizer-Observer

PO Box 108 – 147 SE Court St. Dallas, OR 97338

STATE OF OREGON
COUNTY OF POLK

Scott J. Olson being first duly sworn on oath, depose and says: That he/she is the owner/publisher of the Polk County Itemizer-Observer, a weekly newspaper, which has been established, published in the English language, and circulated continuously as a weekly newspaper in the city of Dallas, and in said County and State as defined by ORS 193.010 and 193.020, and of general circulation in said county for more than twelve (12) months prior to the date of the first publication of the Notice hereto attached.

Copy of a Notice of Budget Committee Meeting - Polk Extension Service District

As it appeared in the regular and entire issue of said paper itself and not in a supplement thereof for a period of 1 weeks, commencing on April 28, 2021, and ending on April 28, 2021, and that said newspaper was regularly distributed to its subscribers during all of this period. That the amount of \$ 40.38 is the total cost for the publication of this notice.

Scott J. Olson

Subscribed and sworn to before me on

April 28, 2021.

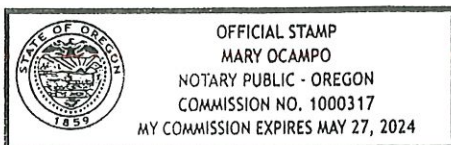
Mary Ocampo
Notary Public in and for the State of Oregon

SS

NOTICE OF BUDGET COMMITTEE MEETING FOR POLK EXTENSION SERVICE DISTRICT

A public meeting of the Budget Committee for Polk Extension Service District will be held in the Main Conference Room of the County Courthouse at 11:00 a.m., on Wednesday, May 5, 2021. The purpose of the meeting is to discuss the budget for fiscal year July 1, 2021 to June 30, 2022 and to receive the budget message and document. Time is reserved for public comment at 11:15 a.m. A copy of the budget document may be inspected or obtained on or after May 3, 2021, at the Board of Commissioners' Office, Polk County Courthouse, during regular business hours. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed budget with the Budget Committee.

Dated: April 28, 2021



FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Polk County 4-H, Master Gardener, Agriculture, Forestry, Extension District will be held on June 30, 2021 at 10:00 am at Polk County Courthouse Conference Room, Dallas, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 as approved by the Polk County 4-H, Master Gardener, Agriculture, Forestry, Extension District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Board of Commissioners Office, Polk County Courthouse, between the hours of 8:00 a.m. and 5:00 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same used the preceding year.

Contact: Greg Hansen

Telephone: 503-623-8173

Email: hansen.greg@co.polk.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance/Net Working Capital	\$134,189	\$150,000	\$55,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	\$0	\$0	\$0
Federal, State and All Other Grants, Gifts, Allocations and Donations	\$0	\$0	\$0
Revenue from Bonds and Other Debt	\$0	\$0	\$0
Interfund Transfers / Internal Service Reimbursements	\$0	\$0	\$0
All Other Resources Except Property Taxes	\$12,904	\$5,500	\$5,000
Property Taxes Estimated to be Received	\$459,246	\$418,000	\$525,000
Total Resources	\$606,339	\$573,500	\$585,000

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	\$0	\$0	\$0
Materials and Services	\$490,017	\$553,500	\$565,000
Capital Outlay	\$8,111	\$0	\$0
Debt Service	\$0	\$0	\$0
Interfund Transfers	\$0	\$0	\$0
Contingencies	\$0	\$20,000	\$20,000
Special Payments	\$0	\$0	\$0
Unappropriated Ending Balance and Reserved for Future Expenditure	\$0	\$0	\$0
Total Requirements	\$498,128	\$573,500	\$585,000

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program FTE for that unit or program			
Extension Service District	\$387,861	\$573,500	\$585,000
FTE	0.00	0.00	0.00
FTE			
Non-Departmental / Non-Program			
FTE			
Total Requirements			
Total FTE			

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit 0.075 per \$1,000)	0.075	0.065	0.075
Local Option Levy	0	0	0
Levy For General Obligation Bonds	0	0	0

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$0	\$0
Total	\$0	\$0

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

BUDGET HEARING

Notice: Subsequent to the hearing, the Board of Commissioners shall prepare a budget for the next fiscal year. The budget shall be prepared in accordance with the provisions of ORS 246.010 and 246.015. The budget shall be prepared in accordance with the provisions of ORS 246.010 and 246.015. The budget shall be prepared in accordance with the provisions of ORS 246.010 and 246.015.

Department	Actual Amount	Proposed Budget	Actual Amount	Proposed Budget
Administration	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Public Works	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Police	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
Fire	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000
Health	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000
Education	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000
Library	\$7,000,000	\$7,000,000	\$7,000,000	\$7,000,000
Recreation	\$8,000,000	\$8,000,000	\$8,000,000	\$8,000,000
Community Development	\$9,000,000	\$9,000,000	\$9,000,000	\$9,000,000
Public Safety	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000
Other	\$11,000,000	\$11,000,000	\$11,000,000	\$11,000,000
Total	\$50,000,000	\$50,000,000	\$50,000,000	\$50,000,000

ACTIVITIES AND SERVICES OF DEPARTMENT

DEPARTMENT 7001 POLICE

Activity	Actual Amount	Proposed Budget	Actual Amount	Proposed Budget
Police Services	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
Police Training	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Police Equipment	\$500,000	\$500,000	\$500,000	\$500,000
Police Facilities	\$500,000	\$500,000	\$500,000	\$500,000
Total	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000

DEPARTMENT 7002 FIRE

Activity	Actual Amount	Proposed Budget	Actual Amount	Proposed Budget
Fire Services	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000
Fire Training	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Fire Equipment	\$500,000	\$500,000	\$500,000	\$500,000
Fire Facilities	\$500,000	\$500,000	\$500,000	\$500,000
Total	\$7,000,000	\$7,000,000	\$7,000,000	\$7,000,000

DEPARTMENT 7003 HEALTH

Activity	Actual Amount	Proposed Budget	Actual Amount	Proposed Budget
Health Services	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000
Health Training	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Health Equipment	\$500,000	\$500,000	\$500,000	\$500,000
Health Facilities	\$500,000	\$500,000	\$500,000	\$500,000
Total	\$7,000,000	\$7,000,000	\$7,000,000	\$7,000,000

DEPARTMENT 7004 EDUCATION

Activity	Actual Amount	Proposed Budget	Actual Amount	Proposed Budget
Education Services	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000
Education Training	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Education Equipment	\$500,000	\$500,000	\$500,000	\$500,000
Education Facilities	\$500,000	\$500,000	\$500,000	\$500,000
Total	\$8,000,000	\$8,000,000	\$8,000,000	\$8,000,000

DEPARTMENT 7005 LIBRARY

Activity	Actual Amount	Proposed Budget	Actual Amount	Proposed Budget
Library Services	\$7,000,000	\$7,000,000	\$7,000,000	\$7,000,000
Library Training	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Library Equipment	\$500,000	\$500,000	\$500,000	\$500,000
Library Facilities	\$500,000	\$500,000	\$500,000	\$500,000
Total	\$9,000,000	\$9,000,000	\$9,000,000	\$9,000,000

DEPARTMENT 7006 RECREATION

Activity	Actual Amount	Proposed Budget	Actual Amount	Proposed Budget
Recreation Services	\$8,000,000	\$8,000,000	\$8,000,000	\$8,000,000
Recreation Training	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Recreation Equipment	\$500,000	\$500,000	\$500,000	\$500,000
Recreation Facilities	\$500,000	\$500,000	\$500,000	\$500,000
Total	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000

DEPARTMENT 7007 COMMUNITY DEVELOPMENT

Activity	Actual Amount	Proposed Budget	Actual Amount	Proposed Budget
Community Development Services	\$9,000,000	\$9,000,000	\$9,000,000	\$9,000,000
Community Development Training	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Community Development Equipment	\$500,000	\$500,000	\$500,000	\$500,000
Community Development Facilities	\$500,000	\$500,000	\$500,000	\$500,000
Total	\$11,000,000	\$11,000,000	\$11,000,000	\$11,000,000

DEPARTMENT 7008 PUBLIC SAFETY

Activity	Actual Amount	Proposed Budget	Actual Amount	Proposed Budget
Public Safety Services	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000
Public Safety Training	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Public Safety Equipment	\$500,000	\$500,000	\$500,000	\$500,000
Public Safety Facilities	\$500,000	\$500,000	\$500,000	\$500,000
Total	\$12,000,000	\$12,000,000	\$12,000,000	\$12,000,000

DEPARTMENT 7009 OTHER

Activity	Actual Amount	Proposed Budget	Actual Amount	Proposed Budget
Other Services	\$11,000,000	\$11,000,000	\$11,000,000	\$11,000,000
Other Training	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Other Equipment	\$500,000	\$500,000	\$500,000	\$500,000
Other Facilities	\$500,000	\$500,000	\$500,000	\$500,000
Total	\$13,000,000	\$13,000,000	\$13,000,000	\$13,000,000

June 18, 2021

Affidavit of Publication

Polk County Itemizer-Observer

PO Box 108 - 147 SE Court St. Dallas, OR 97338

STATE OF OREGON
COUNTY OF POLK

Scott J. Olson, being first duly sworn on oath, depose and says: That he/she is the owner/publisher of the Polk County Itemizer-Observer, a weekly newspaper, which has been established, published in the English language, and circulated continuously as a weekly newspaper in the city of Dallas, and in said County and State as defined by ORS 193.010 and 193.020, and of general circulation in said county for more than twelve (12) months prior to the date of the first publication of the Notice hereto attached.

Copy of a Notice of Budget Hearing
Form 18-1 Polk County Extension

As it appeared in the regular and entire issue of said paper itself and not in a supplement thereof for a period of 1 weeks, commencing on June 16, 2021, and ending on June 16, 2021, and that said newspaper was regularly distributed to its subscribers during all of this period. That the amount of \$ 163,188 is the total cost for the publication of this notice.

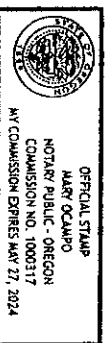
Scott J. Olson

Subscribed and sworn to before me on

June 17, 2021.

Mary O'Campo
Notary Public and for the State of Oregon

SS



Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

To assessor of POLK County

FORM LB-50
2021-2022

☐ Check here if this is
an amended form.

- Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The Polk Extension Service District has the responsibility and authority to place the following property tax, fee, charge or assessment
on the tax roll of Polk County. The property tax, fee, charge or assessment is categorized as stated by this form.

850 Main Street Dallas OR 97338 7/1/2021
Mailing Address of District City State ZIP code Date
Greg Hansen Administrative Officer 503-623-8173 hansen.greg@co.polk.or.us
Contact Person Title Daytime Telephone Contact Person E-Mail

CERTIFICATION - You must check one box if your district is subject to Local Budget Law.

- ☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits Rate -or- Dollar Amount	
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . .	1	0.075	
2. Local option operating tax	2		
3. Local option capital project tax	3		
4. City of Portland Levy for pension and disability obligations	4		
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.	0	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.	0	
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.	0	

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	0.075
7. Election date when your new district received voter approval for your permanent rate limit	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
2			

*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

**The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.

Beginning July 1, 2021

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

FY 18-19	FY 19-20	FY 20-21	Acct.			FY 21-22	FY 21-22		FY 21-22		
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE	Adopted	FTE
Expenditures											
0	0	0	0.00	8010	Clerical/Admin. Specialist	0	0.00	0	0.00	0	0.00
0	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00	0	0.00
0	0	0	0.00	8040	Management/Supervisory	0	0.00	0	0.00	0	0.00
0	0	0		8080	Temporary/Part-time	0		0		0	
0	0	0		8090	Overtime	0		0		0	
0	0	0	0.00		Total Salaries	0	0.00	0	0.00	0	0.00
0	0	0		8110	PERS-Retirement	0		0		0	
0	0	0		8120	Social Security/Medicare	0		0		0	
0	0	0		8140	Insurance	0		0		0	
0	0	0		8150	Unemployment	0		0		0	
0	0	0		8160	Workers Comp. Insurance	0		0		0	
0	0	0	0.00		Total Personal Services	0	0.00	0	0.00	0	0.00
0	0	100		8220	Operating Supplies	0		0		0	
228	192	500		8240	Software & Maintenance	250		250		250	
0	5,438	500		8250	Small Tools & Minor Equipment	1,000		1,000		1,000	
225	187	250		8310	Advertising & Printing	250		250		250	
1,472	1,958	4,500		8320	Photocopying	2,500		2,500		2,500	
571	599	1,000		8330	Postage	750		750		750	
1,772	1,180	2,350		8340	Telephone	1,350		1,350		1,350	
4,676	4,341	5,000		8350	Utilities	5,000		5,000		5,000	
285	365	300		8410	Dues, Memberships & Publications	400		400		400	
0	0	0		8420	Workshops and Conferences	0		0		0	
12	12	0		8510	Professional Services	0		0		0	
3,405	3,520	4,000		8540	Contract Services-Audit	4,000		4,000		4,000	
251,125	345,408	345,000		8550	Contracts-Other Public Agencies (OSU)	375,000		375,000		375,000	
17,940	19,017	70,000		8580	Special Projects	53,000		53,000		43,000	
0	3,750	5,000		8610	Repairs and Maintenance	5,000		5,000		5,000	
30,722	31,597	32,500		8660	Rentals	34,000		34,000		34,000	
65,000	65,000	75,000		8660	Rentals - Fair/Fairgrounds Facilities	75,000		75,000		65,000	
0	0	0		8790	Misc. Departmental Expenses	0		0		0	
1,428	1,453	1,500		8360	Insurance	1,500		1,500		1,500	
9,000	6,000	6,000		8830	Overhead	6,000		6,000		6,000	
0	0	0		8840	Information Services Interdept.	0		0		0	
387,861	490,017	553,500			Total Materials and Services	565,000		565,000		545,000	
0	8,111	0		8920	Buildings	0		0		0	
0	8,111	0			Total Capital Outlay	0		0		0	
0	0	20,000		9990	Contingency	20,000		20,000		10,000	
0	0	20,000			Total Contingency	20,000		20,000		10,000	
387,861	498,128	573,500	0.00		Total Department Expenses	585,000	0.00	585,000	0.00	555,000	0.00
Revenues											
78,035	134,189	150,000		6000	Beginning Fund Balance	55,000		55,000		25,000	
431,160	450,869	410,000		6010	Property Taxes	515,000		515,000		515,000	
7,950	8,377	8,000		6020	Property Taxes Previous Years	10,000		10,000		10,000	
0	4,000	0		6170	Intergovernmental Local	0		0		0	
4,905	5,228	4,000		6800	Interest Income	4,000		4,000		4,000	
0	3,676	1,500		6980	Donations	1,000		1,000		1,000	
0	0	0		6990	Miscellaneous	0		0		0	
522,050	606,339	573,500			Total Revenues	585,000		585,000		555,000	
Net Cost of Program											
(134,189)	(108,211)	0			Expenditures less Revenue	0		0		0	