



Extension Service District

Adopted Budget
for the
Fiscal Year 2015-2016
Beginning July 1, 2015



Extension Service District

Adopted Budget for the **Fiscal Year 2015-2016** Beginning July 1, 2015

MEMBERS OF THE BUDGET COMMITTEE:

Governing Body Portion:

Position #1

Jennifer Wheeler
441 N. 13th Street
Independence, OR 97351
623-8173 (w)
Term Expires: 1/2/2017

Position #2

Craig Pope
15040 Airlie Road
Monmouth, OR 97361
838-6444 (h) 623-8173 (w)
Term Expires: 1/5/2019

Position #3

Mike Ainsworth
16480 Airlie Road
Monmouth, OR 97361
623-2616 (h) 623-8173 (w)
Term Expires: 1/5/2019

Lay Member Portion:

Position #1

Mike Calef
7095 Halls Ferry Rd
Independence, OR 97351
(503) 838-4972 (h)
Term Expires: 12/31/2016

Position #2

Barbara Nichols
1740 SW Woodridge Ct.
Dallas, OR 97338
(503) 623-9443 (h)
Term Expires: 12/31/2015

Position #3

Darrell Ward
2460 Timothy Dr NW
Salem, OR 97304
(503) 399-7614
Term Expires: 12/31/2017

STAFF

Budget Officer:
County Counsel:
Recording Secretary:
Treasurer:

Gregory P. Hansen
Morgan Smith
Heather Merrill
Linda Fox

Polk Extension Service District

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BUDGET CALENDAR

**Polk Extension Service District
Fiscal Year 2015-2016 - Budget Calendar**

- | | | | |
|-----|---|--|-----------|
| 1. | Department Budget Request forms Returned to Budget Officer | 05/01/2015 | Friday |
| 2. | Deliver to Newspaper of Record Notice of Budget Committee Meeting (1 st notice) | 05/01/2015 | Friday |
| 3. | Publication of Notice of 1:30 p.m. 05/27/2015 Budget Committee Meeting (not more than 30 days prior to meeting) | 05/06/2015 | Wednesday |
| 4. | Budget Officer Meets with Regional Administrator to discuss budget request | Monday – Friday 05/04/2015 – 05/08/2015 | |
| 5. | Deliver to Newspaper of Record Notice of Budget Committee Meeting (2 nd notice) | 05/15/2015 | Friday |
| 6. | Publication of Notice of 1:30 p.m. 05/27/2015 Budget Committee Meeting (not less than 5 days prior to meeting) | 05/20/2015 | Wednesday |
| 7. | Budget Officer delivers to the Budget Committee the Proposed Budget and the Budget Message | 05/22/2015 | Friday |
| 8. | Budget Committee meets on the FY 2015-2016 Proposed Budget Approval | 05/27/2015 | Wednesday |
| 9. | Deliver to Newspaper of Record the Notice of Approved Budget Summary and Public Hearing on 6/24/2015 | 06/05/2015 | Friday |
| 10. | Publication of Notice of Approved Budget Summary and Public Hearing on 6/24/2015 (5-25 days prior to meeting). | 06/10/2015 | Wednesday |
| 11. | Public Hearing on Approved Budget in conjunction with BOC meeting | 06/24/2015 | Wednesday |
| 12. | Adopt 2015-2016 Budget, make appropriations and declare tax levies | 06/24/2015 | 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. | 07/15/2015 (on or before) | |
| 14. | One copy of the Adopted Budget to County Clerk | | |

**RESOLUTION TO
ADOPT THE BUDGET,
MAKE APPROPRIATIONS
AND LEVY TAXES**

1
2
3
4
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 2015-2016.)
19
20

21 **RESOLUTION NO. 15-01**

22
23 **SECTION I.**

24
25 **ADOPTION OF BUDGET**

26
27 **BE IT RESOLVED** that the Board of Directors for the 4-H, Master Gardener, Agriculture,
28 Forestry, Extension District hereby adopts the Budget for 2015-2016 in the sum of \$382,500 now
29 on file at the County Courthouse.
30

31 **SECTION II.**

32
33 **ADOPTION OF APPROPRIATIONS**

34
35 **BE IT FURTHER RESOLVED** that the amounts for the fiscal year beginning July 1,
36 2015, and for the purposes shown below, are hereby appropriated as follows:
37

38 **GENERAL FUND (100)**

39
40 EXTENSION SERVICES \$ 377,500
41
42 CONTINGENCY
43 Fund Operating Contingency 5,000
44
45 **TOTAL GENERAL FUND \$ 382,500**
46
47
48 **Total of All Fund Appropriations \$ 382,500**
49
50

1
2 **SECTION III.**

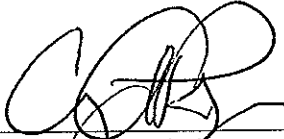
3
4 **ADOPTION OF TAX LEVY**

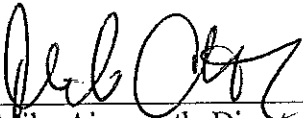
5
6 **BE IT FURTHER RESOLVED** that the Board of Directors for 4-H, Master Gardener,
7 Agriculture, Forestry, Extension District hereby imposes the taxes provided for in the adopted
8 budget at the rate of \$0.075 per \$1,000 of assessed value; and that these taxes are hereby imposed
9 and categorized for tax year 2015-2016 upon the assessed value of all taxable property within Polk
10 County.

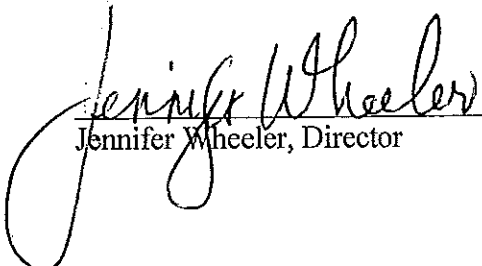
| | |
|----|--|
| | Subject to the General Government Limitation |
| 11 | |
| 12 | |
| 13 | |
| 14 | |
| 15 | |
| 16 | General Fund Tax Rate \$ 0.075/\$1,000 |
| 17 | Serial Levy Fund 0 |
| 18 | Bonded Debt Fund 0 |
| 19 | |
| 20 | Total Levy \$ 0.075/\$1,000 |
| 21 | |
| 22 | |

23 DATED this 24th day of June 2015, at Dallas, Oregon.


24
25 **BOARD OF DIRECTORS**

26
27
28
29
30
31 
32 Craig Pope, Chair

33
34
35
36 
37 Mike Ainsworth, Director

38
39
40
41
42
43 
44 Jennifer Wheeler, Director

45 Approved as to Form:

46
47 
48 Morgan Smith
49 Legal Counsel
50

BUDGET MESSAGE

**TO: MEMBERS OF THE 2015-16
BUDGET COMMITTEE**

FROM: GREG HANSEN, BUDGET OFFICER

DATE: MAY 13, 2015

SUBJECT: 2015-16 BUDGET MESSAGE

INTRODUCTION

2015-16 Budget Overview

The 2015-16 Polk Extension Service District proposed budget before you today, is the fifth formal budget document for the District. The proposed budget sets out the funding/expenditure levels for the District for the upcoming fiscal year that includes the OSU-Extension program, the facilities at the Fairgrounds and office space rental.

Prior Years' Budget History

Because this is a essentially a brand new District budget there is little history available. However, I am able to outline previous years funding for Extension Services by Polk County for the past seven years.

The 2008-09 Polk County budget included a \$89,620 contribution to OSU.

The 2009-10 Polk County budget included a \$64,000 contribution to OSU.

The 2010-11 Polk County budget had no contributions for either the Extension and Fairgrounds. It was believed by the Polk County budget committee and Board of Commissioners that the new District funding would address both of these issues for the programs.

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.

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. This is the maximum rate that the District can levy to the voters.

PROGRAM CHANGES / UPDATES:

No changes this past year and none are proposed for the upcoming year.

REVENUES:

General Fund revenues for fiscal year 2015-16 are proposed at \$382,850 (an increase of 3.67% over last years budget). The primary revenue source for the District is Property Taxes. Also, included in the budget are beginning fund balance, interest income and charges for services.

The property tax revenue is beginning to grow at a greater rate then the past four years. Unfortunately, when the District was formed, the anticipated property tax revenue growth did not occur, resulting in the District not being able to build reserves and increase operational appropriations. This year the property tax revenue is projected to grow at approximately 3.3%.

EXPENDITURES/APPROPRIATIONS:

PROPOSED STAFFING LEVELS:

There are no positions with the proposed budget of the District. However, the appropriation which is sent down to OSU includes staffing. Staffing makes up approximately 75% of the costs associated with the funding request from OSU.

MATERIALS & SERVICES:

The two largest expenditures within this area of the budget are the appropriations for OSU-Extension (proposed at \$260,000) and appropriation for Rentals – Fair/Fairgrounds Facilities (proposed at \$60,000). The amount for OSU-Extension is proposed at \$10,000 greater than last year's budget, while the Fairgrounds rental remains the same.

INTERNAL CHARGES:

Included in the District budget is a flat overhead fee of \$6,000 paid to Polk County. This amount is down from last years \$8,000.

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 \$5,000 contingency figure. This amount is increased from last year's amount of \$2,500. This is probably the amount that needs to be budgeted now and in the future as long as the budget remains status quo.

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 four years, we have made great strides in defining what the District should be providing, found new office space from which Extension can provide enhanced services, and we have continued to provide the Fairgrounds with the ability to address facility needs to improve the quality of the County Fair.

With this year's budget we are beginning to see some growth. Hopefully, this increase in property tax revenue continues so we can maintain and expand services in the future.

Budget Request for Fiscal Year 2015-2016 OSU Extension Service, Polk County

Executive Summary

Polk County has 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, Forestry Extension District". The Extension Service's budget request for fiscal year 2015-2016 follows.

The OSU portion of the Polk County Extension Service's total FY15-16 budget request is \$260,000. This is a \$10,000 increase from the previous four years; \$6,000 is for increased costs due to personnel, materials and services, and \$4,000 is for targeted marketing and outreach efforts to increase program support.

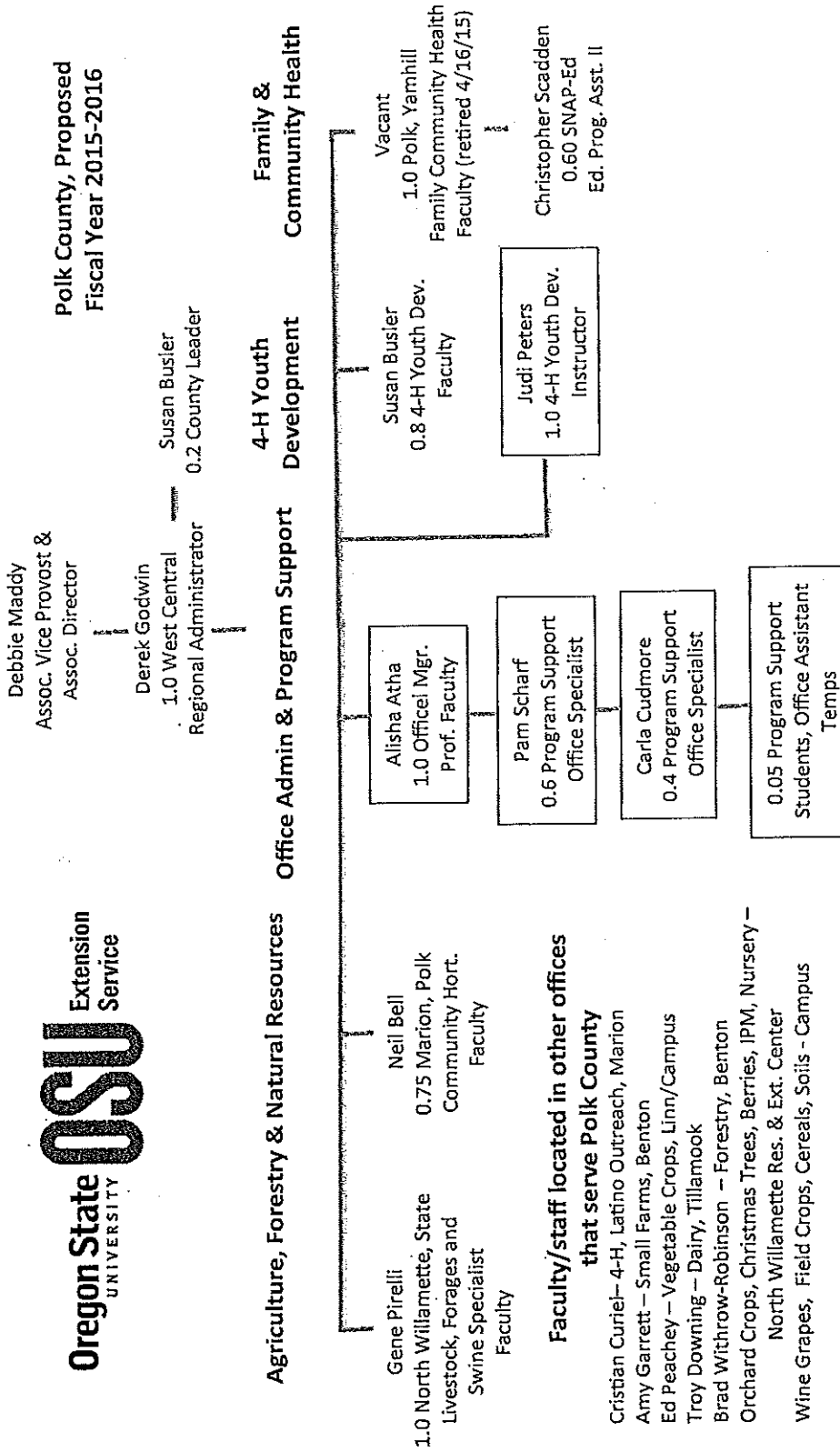
Most of the funds for the total budget (\$194,300) are used for personnel to deliver and/or help others deliver education programs. This includes 1.0 FTE 4-H faculty, 1.0 FTE Office Manager/program support, 1.0 FTE in classified staff shared among two people, and a small amount of funds for student interns and temporary wages for 4-H events. The remaining funding (\$65,700) is for materials and services which include travel, internet connections, computer support, office equipment and supplies, outreach materials, custodial work, etc. This amount includes \$4,000 for focused marketing and outreach efforts that have not been possible during the recent years of flat budgets.

The remaining amount of Service District funds not included in this budget will pay for office space, utilities, phones, copier and copies, 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 2015-2016

OSU Extension Service, Polk County

| OSU Extension Service, Polk County Budget Sheet | | | | | |
|---|-------|---|--|-----------|----------------|
| FY 2015-2016 Budget | | | | | |
| AVAILABLE RESOURCES | | | | | Sent to OSU |
| Line # | Acct | Account Title | | | |
| 1 | 02130 | County/District Appropriations | | | 260,000 |
| 2 | | TOTAL AVAILABLE RESOURCES | | | 260,000 |
| BUDGETED EXPENDITURES | | | | Total FTE | Spent From OSU |
| 3 | 10102 | Unclassified Salaries (1.0 4-H/FCH, 1.0 Office Mgr/Program support) | | 2.00 | 85,836 |
| 4 | 10301 | Classified Salaries (2 part-time office specialists) | | 1.00 | 32,214 |
| 5 | 10410 | Wages - Student interns/workers | | | 1,100 |
| 6 | | Sub-Total Salaries & Wages | | | 119,150 |
| 7 | 10960 | Other Payroll Expenses (OPE) Unclassified | | | 55,950 |
| 8 | 10970 | Other Payroll Expenses (OPE) Classified/Temps/Students | | | 19,200 |
| 9 | | Subtotal Personnel and OPE | | | 194,300 |
| 10 | 20101 | Office & Administrative Supplies | | | 5,500 |
| 11 | 20102 | General Operating Supplies | | | 1,750 |
| 12 | 20106 | Books, Publication & Other Ref. Mat. | | | 1,500 |
| 13 | 20200 | Minor Equipment (under \$5,000 per unit) | | | 5,000 |
| 14 | 220XX | Telephone/Telecommunications | | | 1,250 |
| 15 | 22016 | T1 Line & Network Access Charges (required item) | | | 9,500 |
| 16 | 225XX | Postage/Freight | | | 250 |
| 17 | 23XXX | Utilities | | | |
| 18 | 235XX | Building/Equipment Repairs | | | 1,250 |
| 19 | 23530 | Custodial Non-Contract | | | 3,750 |
| 20 | 24151 | Building Rentals & Leases | | | |
| 21 | 24599 | Other Profesional Services | | | 2,000 |
| 22 | 24612 | Duplicating (copier rental and copies) | | | |
| 23 | 24606 | Advertising-Inst Promo public relations | | | 850 |
| 24 | 39XXX | Travel (6 faculty, 3 staff, plus visiting faculty) | | | 25,000 |
| 25 | 28701 | Insurance, taxes and licenses | | | |
| | Acct | Other Expenditures (specify below) | | | |
| 26 | 286XX | Hosting | | | 500 |
| 27 | 28902 | Memberships (Chambers, SEDCOR, Bus Assoc, etc.) | | | 750 |
| 28 | 28703 | Licenses (Pesticide applicator) | | | 200 |
| 29 | 202XX | Software Licenses | | | 1,500 |
| 30 | 24999 | Misc Fees and Services | | | 500 |
| 31 | 24606 | Printing and Publishing (marketing, outreach) | | | 4,650 |
| 32 | | Subtotal Service, Supplies, Travel | | | 65,700 |
| 33 | 40000 | Capital Outlay (\$5,000 & over per unit) | | | |
| 34 | 92001 | Transfers-Out To Other Counties (specify below): | | | |
| 35 | | TOTAL BUDGETED EXPENDITURES | | | 260,000 |



Boxes are fully funded by Polk District unless noted otherwise

Budget Request for Fiscal Year 2015-2016 OSU Extension Service, Polk County

Mission Statement: *Helping Oregonians build their future*

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 world views, 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.

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 (formerly known as Home Economics), 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 are valued at the current Oregon volunteer rate, this would equate to approximately \$250,000 in wages.

4-H and Youth Development

The 4-H program is an informal, educational youth development program that helps youth grow and develop into positive citizens by providing life-long learning and life-skill development through a variety of trainings, clubs, and activities. Adult 4-H volunteers serve as club leaders, event coordinator, teachers, and mentors. Adult 4-H volunteers work in partnership with youth at

Budget Request for Fiscal Year 2015-2016 OSU Extension Service, Polk County

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. We estimate that we are reaching nearly 10% of our school age population in Polk County. Programs are supported by approximately 425 adult volunteer leaders and with similar number of youth involved in leadership roles. 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 full-time 4-H Youth and Families faculty to increase outreach, provide short-term special interest programs to youth and provide programs to young parents and their children.

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 10th 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 \$163 million in 2012. OSU Extension agriculture faculty provide educational programs, applied research and 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. One faculty member in Polk County covers livestock and forages, while other faculty in the region cover field crops (grass and legume seed, grains, hops and mint), vegetable crops, grains, soils, dairy management and small farms. Faculty housed at the North Willamette Research and Extension Center in Aurora cover berries, fresh vegetables, nursery crops, orchard crops and Christmas trees.

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 Yamhill and Linn counties, and the Polk County office support staff manage the certification program in Polk County.

Budget Request for Fiscal Year 2015-2016 OSU Extension Service, 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 provides over 8000 hours of volunteer time and serves over 2,500 clients annually. 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 native plant sale, and research projects with the faculty member.

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.

Family and Community Health/Home Economics

The Family and Community Health faculty serves both Polk and Yamhill Counties with educational programs on food preservation and safety, nutrition, parenting, gerontology and wise use of family financial resources. 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. The FCH faculty member has been able to reach a variety of families by providing both Spanish and English programming. She also collaborates with the Marion-Polk Food Share, Polk County Health Dept., 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 reach out to new and diverse audiences. The program has resulted in over \$270,000 annually of support for programs in Marion, Polk and Yamhill County. A part-time fixed-term education program assistant has been placed in Polk County to deliver nutrition education in several K-5th grade classrooms in Independence.

OSU Extension Service, Polk County Budget Sheet

FY 2015-2016 Budget

| Line # | Acct | County/District Appropriations | Account Title | Sent to OSU | |
|-----------------------|-------|--------------------------------|---|----------------|-----------|
| | | | | | |
| 1 | 02130 | | | 260,000 | |
| 2 | | | TOTAL AVAILABLE RESOURCES | 260,000 | |
| BUDGETED EXPENDITURES | | | | Spent From OSU | Total FTE |
| 3 | 10102 | | Unclassified Salaries (1.0 4-H/FCH, 1.0 Office Mgr/Program support) | 85,836 | 2.00 |
| 4 | 10301 | | Classified Salaries (2 part-time office specialists) | 32,214 | 1.00 |
| 5 | 10410 | | Wages - Student Interns/workers | 1,100 | |
| 6 | | | Sub-Total Salaries & Wages | 119,150 | |
| 7 | 10960 | | Other Payroll Expenses (OPE) Unclassified | 55,950 | |
| 8 | 10970 | | Other Payroll Expenses (OPE) Classified/Temps/Students | 19,200 | |
| 9 | | | Subtotal Personnel and OPE | 194,300 | |
| 10 | 20101 | | Office & Administrative Supplies | 5,500 | |
| 11 | 20102 | | General Operating Supplies | 1,750 | |
| 12 | 20106 | | Books, Publication & Other Ref. Mat. | 1,500 | |
| 13 | 20200 | | Minor Equipment (under \$5,000 per unit) | 5,000 | |
| 14 | 220XX | | Telephone/Telecommunications | 1,250 | |
| 15 | 22016 | | T1 Line & Network Access Charges (required item) | 9,500 | |
| 16 | 225XX | | Postage/Freight | 250 | |
| 17 | 23XXX | | Utilities | | |
| 18 | 235XX | | Building/Equipment Repairs | 1,250 | |
| 19 | 23530 | | Custodial Non-Contract | 3,750 | |
| 20 | 24151 | | Building Rentals & Leases | | |
| 21 | 24599 | | Other Professional Services | 2,000 | |
| 22 | 24612 | | Duplicating (copier rental and copies) | | |
| 23 | 24606 | | Advertising-Inst Promo public relations | 850 | |
| 24 | 39XXX | | Travel (6 faculty, 3 staff, plus visiting faculty) | 25,000 | |
| 25 | 28701 | | Insurance, taxes and licenses | | |
| 26 | ACCT | | Other Expenditures (specify below) | | |
| 27 | 286XX | | Hosting | 500 | |
| 28 | 28902 | | Memberships (Chambers, SEDCOR, Bus Assoc, etc.) | 750 | |
| 29 | 28703 | | Licenses (pesticide applicator) | 200 | |
| 30 | 202XX | | Software Licenses | 1,500 | |
| 31 | 24999 | | Misc Fees and Services | 500 | |
| 32 | 24606 | | Printing and Publishing (marketing, outreach) | 4,650 | |
| | | | Subtotal Service, Supplies, Travel | 65,700 | |
| 33 | 40000 | | Capital Outlay (\$5,000 & over per unit) | | |
| 34 | 92001 | | Transfers-Out To Other Counties (specify below): | | |
| 35 | | | TOTAL BUDGETED EXPENDITURES | 260,000 | |

**AFFIDAVIT OF PUBLICATION,
REQUIRED MEETING NOTICES
AND
FINANCIAL SUMMARY**

Affidavit Of Publication

STATE OF Oregon

ss.

County of Polk

I, Nancy Adams, being

first duly sworn, depose and say I am the PUBLISHER

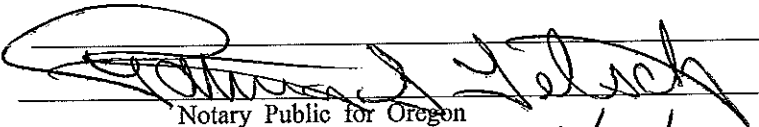
of the Polk County Itemizer-Observer, a newspaper of general circulation
as defined by ORS 193.010 and 193.020, printed and published at Dallas in
the aforesaid county and state; that the Budget Committee Meeting

_____, a printed copy of which is hereto annexed,
was published in the entire issue of said newspaper for _____
successive and consecutive weeks in the following issues: _____

05/06/15

Subscribed and sworn to before me this

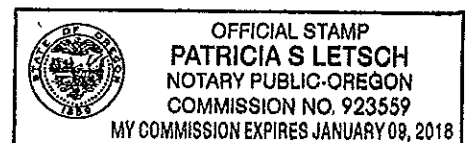
9th May 2015


Notary Public for Oregon

(My Commission Expires

1/9/18

Polk County Itemizer-Observer
147 SE Court St, Dallas, OR 97338



**FIRST 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 1:30 p.m. on Wednesday, May 27, 2015. The purpose of the meeting is to discuss the budget for fiscal year July 1, 2015 to June 30, 2016 and to receive the budget message and document. Time is reserved for public comment at 2:00 p.m. A copy of the budget document may be inspected or obtained on or after May 18, 2015, 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: May 6, 2015

(May 6, 2015)

Affidavit Of Publication

STATE OF Oregon

ss.

County of Polk

I, Nancy Adams, being

first duly sworn, depose and say I am the PUBLISHER

of the Polk County Itemizer-Observer, a newspaper of general circulation
as defined by ORS 193.010 and 193.020, printed and published at Dallas in
the aforesaid county and state; that the 2nd Bdgt Comm. Mtg

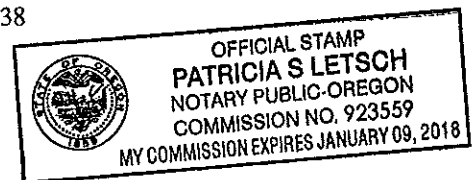
_____, a printed copy of which is hereto annexed,
was published in the entire issue of said newspaper for _____
successive and consecutive weeks in the following issues: _____
05/20/15

Subscribed and sworn to before me this 26th May 2015

Patricia S Letsch
Notary Public for Oregon

(My Commission Expires 1/9/18)

Polk County Itemizer-Observer
147 SE Court St, Dallas, OR 97338



**SECOND 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 1:30 p.m., on Wednesday, May 27, 2015. The purpose of the meeting is to discuss the budget for fiscal year July 1, 2015 to June 30, 2016 and to receive the budget message and document. Time is reserved for public comment at 2:00 p.m. A copy of the budget document may be inspected or obtained on or after May 18, 2015, 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: May 20, 2015

(May 20, 2015)

Affidavit Of Publication

STATE OF Oregon

ss.

County of Polk

I, Nancy Adams, being

first duly sworn, depose and say I am the PUBLISHER

of the Polk County Itemizer-Observer, a newspaper of general circulation
as defined by ORS 193.010 and 193.020, printed and published at Dallas in
the aforesaid county and state; that the Bdgt Hrg Extension Dist.

_____, a printed copy of which is hereto annexed,
was published in the entire issue of said newspaper for _____
successive and consecutive weeks in the following issues: _____

06/10/15

Subscribed and sworn to before me this

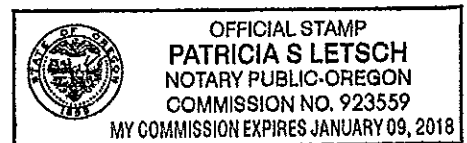
15th June 2015


Notary Public for Oregon

(My Commission Expires

1/9/18

Polk County Itemizer-Observer
147 SE Court St, Dallas, OR 97338



Polk Co. Board of Commissioner Bdgt Hrg Extension Dist.

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 24, 2015 at 1:30 pm 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, 2015 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 6:00 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 2013-14 | Adopted Budget This Year 2014-15 | Approved Budget Next Year 2015-16 |
| Beginning Fund Balance/Net Working Capital | \$2,206 | \$5,000 | \$7,000 |
| 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) | \$18,238 | \$11,800 | \$11,850 |
| Property Taxes Estimated to be Received | \$340,705 | \$352,500 | \$354,000 |
| Total Resources | \$359,149 | \$369,300 | \$382,850 |

| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION | | | |
|---|------------------|------------------|------------------|
| Personnel Services | \$0 | \$0 | \$0 |
| Materials and Services | \$353,154 | \$369,300 | \$377,850 |
| Capital Outlay | \$0 | \$0 | \$0 |
| Debt Service | \$0 | \$0 | \$0 |
| Interfund Transfers | \$0 | \$0 | \$0 |
| Contingencies | \$0 | \$2,500 | \$5,000 |
| Special Payments | \$0 | \$0 | \$0 |
| Unappropriated Ending Balance and Reserved for Future Expenditure | \$0 | \$0 | \$0 |
| Total Requirements | \$353,154 | \$369,300 | \$382,850 |

| FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM * | | | |
|--|-----------|-----------|-----------|
| Name of Organizational Unit or Program | | | |
| FTE for that unit or program | | | |
| Extension Service District | \$353,154 | \$369,300 | \$382,850 |
| 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 | 0.075 | 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.

(June 10, 2015)

FORM LB-50
NOTICE OF PROPERTY TAX AND
CERTIFICATION OF INTENT TO IMPOSE
A TAX, FEE, ASSESSMENT OR CHARGE
ON PROPERTY

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

FORM LB-50
2015-2016

To assessor of Polk County

☐ Check here if this is
an amended form.

• Be sure to read Instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The 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 St Dallas OR 97338 07-01-2015
Mailing address of district City State ZIP code Date submitted
Greg Hansen Administrative Officer (503) 623-8173 hansen.greg@co.polk.or.us
Contact person Title Daytime telephone number Contact person e-mail address

CERTIFICATION— You must check one box if you are 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 | | Excluded from Measure 5 Limits |
| 3. Local option capital project tax 3 | | |
| 4. City of Portland Levy for pension and disability obligations 4 | | Dollar Amount of Bond Levy |
| 5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 5a | | |
| 5b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 5b | | |
| 5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) 5c | | |

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 | 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 authority for putting these assessments on the roll is ORS _____. (Must be completed if you have an entry in Part IV.)

ADOPTED BUDGET DETAIL SHEETS

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

Fiscal Year 2015-16

Beginning July 1, 2015

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

Expenditures

| FY 12-13 | FY 13-14 | FY 14-15 | Acct. | | FY 15-16 | FY 15-16 | FY 15-16 | | |
|----------|----------|----------|-------|------|---------------------------------------|----------|----------|----------|------|
| Actual | Actual | Adopted | FTE | Num. | Description | Proposed | FTE | Approved | FTE |
| | | | | | Expenditures | | | | |
| 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 | |
| 0 | 0 | 0 | 0.00 | | Total Salaries | 0 | 0.00 | 0 | 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 | |
| 0 | 0 | 0 | 0.00 | | Total Personal Services | 0 | 0.00 | 0 | 0.00 |
| 0 | 0 | 250 | | 8220 | Operating Supplies | 100 | | 100 | |
| 0 | 384 | 0 | | 8250 | Small Tools & Minor Equipment | 0 | | 0 | |
| 0 | 0 | 0 | | 8310 | Advertising & Printing | 0 | | 0 | |
| 2,951 | 4,324 | 3,000 | | 8320 | Photocopying | 4,000 | | 4,000 | |
| 992 | 928 | 1,000 | | 8330 | Postage | 1,000 | | 1,000 | |
| 5,514 | 7,217 | 6,000 | | 8340 | Telephone | 7,000 | | 7,000 | |
| 5,224 | 5,470 | 6,000 | | 8350 | Utilities | 4,200 | | 4,200 | |
| 77 | 747 | 0 | | 8410 | Dues, Memberships & Publications | 300 | | 300 | |
| 0 | 0 | 0 | | 8420 | Workshops and Conferences | 0 | | 0 | |
| 281 | 12 | 0 | | 8510 | Professional Services | 0 | | 0 | |
| 2,650 | 2,775 | 2,900 | | 8540 | Contract Services-Audit | 3,000 | | 3,000 | |
| 250,000 | 237,000 | 250,000 | | 8550 | Contracts-Other Public Agencies (OSU) | 260,000 | | 260,000 | |
| 0 | 1,650 | 0 | | 8580 | Special Projects | 0 | | 0 | |
| 322 | 23 | 250 | | 8610 | Repairs and Maintenance | 750 | | 750 | |
| 26,719 | 27,300 | 28,000 | | 8660 | Rentals | 30,000 | | 30,000 | |
| 60,000 | 55,000 | 60,000 | | 8660 | Rentals - Fair/Fairgrounds Facilities | 60,000 | | 60,000 | |
| 0 | 0 | 0 | | 8790 | Misc. Departmental Expenses | 0 | | 0 | |
| 1,120 | 1,324 | 1,400 | | 8820 | Insurance | 1,500 | | 1,500 | |
| 10,000 | 9,000 | 8,000 | | 8830 | Overhead | 6,000 | | 6,000 | |
| 0 | 0 | 0 | | 8840 | Information Services Interdept. | 0 | | 0 | |
| 365,850 | 353,154 | 366,800 | | | Total Materials and Services | 377,850 | | 377,850 | |
| 0 | 0 | 0 | | 8948 | Computers and Attachments | 0 | | 0 | |
| 0 | 0 | 0 | | | Total Capital Outlay | 0 | | 0 | |
| 0 | 0 | 2,500 | | 9990 | Contingency | 5,000 | | 5,000 | |
| 0 | 0 | 2,500 | | | Total Contingency | 5,000 | | 5,000 | |
| 365,850 | 353,154 | 369,300 | 0.00 | | Total Department Expenses | 382,850 | 0.00 | 382,850 | 0.00 |
| | | | | | Revenues | | | | |
| 23,357 | 2,206 | 5,000 | | 6000 | Beginning Fund Balance | 7,000 | | 7,000 | |
| 334,068 | 340,705 | 352,500 | | 6010 | Property Taxes | 364,000 | | 364,000 | |
| 10,263 | 11,318 | 11,500 | | 6020 | Property Taxes Previous Years | 11,500 | | 11,500 | |
| 0 | 0 | 0 | | 6300 | Charges for Services | 0 | | 0 | |
| 351 | 396 | 300 | | 6800 | Interest Income | 350 | | 350 | |
| 0 | 4,500 | 0 | | 6980 | Donations | 0 | | 0 | |
| 17 | 24 | 0 | | 6990 | Miscellaneous | 0 | | 0 | |
| 368,056 | 359,149 | 369,300 | | | Total Revenues | 382,850 | | 382,850 | |
| | | | | | Net Cost of Program | | | | |
| (2,206) | (5,995) | 0 | | | Expenditures less Revenue | 0 | | 0 | |