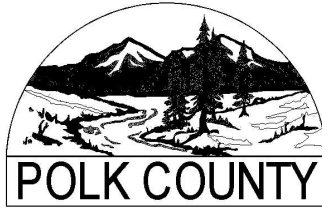




Extension Service District

Adopted Budget
for the
Fiscal Year 2023-2024
Beginning July 1, 2023



Extension Service District

Adopted Budget for the Fiscal Year 2023-2024 Beginning July 1, 2023

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: 1/4/2027

Position #3

Jeremy Gordon
180 Dayton St
Falls City, OR 97344
(503)623-8173
Term Expires: 1/4/2027

Lay Member Portion:

Position #1

Alex Paraskevas
437 C Street
Independence, Or 97351
(503)837-1803
Term Expires: 12/31/2023

Position #2

Tim Ray
670 Loring Dr NW Salem,
OR, 97304
(541)840-7578
Term Expires: 12/31/2025

Position #3

Lena Calef
PO Box 188
Rickreall, OR 97371
(503) 805-4374
Term Expires: 12/31/2025

STAFF

Budget Officer:
County Counsel:
Recording Secretary:
Finance Director:

Gregory P. Hansen
Morgan Smith
Nicole Pineda
Katlyn D'Agostini

POLK EXTENSION SERVICE DISTRICT

2023-2024 Budget **Table of Contents**

Page(s)	Description
1	Budget Calendar
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13-14	Notice of April Budget Committee Meeting
15-17	Notice of June Budget Hearing
18	Notice of Property Tax (LB-50)
19	Extension Service General Fund Detail Sheet

BUDGET CALENDAR

**Polk Extension Service District
Fiscal Year 2023-2024- Budget Calendar**

- | | | | |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-------------------|
| 1. | Department Budget Request forms
Returned to Budget Officer | 04/28/2023 | Friday |
| 2. | Deliver to Newspaper of Record
Notice of Budget Committee
Meeting (1 st notice) | 04/14/2023 | Friday |
| 3. | Publication of Notice of 11:00 a.m.
05/10/2023 Budget Committee Meeting
(not more than 30 days prior to meeting) | 04/19/2023 | Wednesday |
| 4. | Deliver to Newspaper of Record
Notice of Budget Committee Meeting
(2 nd notice) | 04/28/2023 | Friday |
| 5. | Publication of Notice of 11:00 a.m.
05/10/2023 Budget Committee Meeting
(not less than 5 days prior to meeting) | 05/03/2023 | Wednesday |
| 6. | Budget Officer delivers to the
Budget Committee the Proposed
Budget and the Budget Message | 05/05/2023 | Friday |
| 7. | Budget Committee meets on the
FY 2023-2024 Proposed Budget
Approval | 05/10/2023 | Wednesday (11:00) |
| 8. | Deliver to Newspaper of Record the
Notice of Approved Budget Summary
and Public Hearing on 06/28/2023 | 06/09/2023 | Friday |
| 9. | Publication of Notice of Approved
Budget Summary and Public Hearing
on 06/28/2023 (5-25 days prior to meeting). | 06/14/2023 | Wednesday |
| 10. | Public Hearing on Approved Budget
in conjunction with BOC meeting | 06/28/2023 | Wednesday |
| 11. | Adopt 2023-2024 Budget, make
appropriations and declare tax
levies. | 06/28/2023 | Wednesday |
| 12. | 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. | 07/15/2023
(on or before) | |
| 13. | 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 2023-2024.)
19
20

21 **RESOLUTION NO. 23-01**

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 2023-2024 in the sum of \$623,500 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, 2023, and for the purposes shown below, are
38 hereby appropriated as follows:
39

40 **GENERAL FUND (100)**

41
42 EXTENSION SERVICES \$ 603,500
43
44 CONTINGENCY
45 Fund Operating Contingency 20,000
46
47 **TOTAL GENERAL FUND \$ 623,500**
48
49

Total of All Fund Appropriations

\$ 623,500

SECTION III.

ADOPTION OF TAX LEVY

BE IT FURTHER RESOLVED that the Board of Directors for 4-H, Master Gardener, Agriculture, Forestry, Extension District hereby imposes the taxes provided for in the adopted budget at the rate of \$0.075 per \$1,000 of assessed value; and that these taxes are hereby imposed and categorized for tax year 2023-2024 upon the assessed value of all taxable property within Polk County.

Subject to the
General Government
Limitation

Permanent Rate	\$	0.075/\$1,000
Serial Levy Fund		0
Bonded Debt Fund		0
Total Levy	\$	0.075/\$1,000

DATED this 28th day of June 2023, at Dallas, Oregon.

BOARD OF DIRECTORS


Craig Pope, Chair


Jeremy Gordon, Director


Lyle Mordhorst, Director

Approved as to Form:


Morgan Smith
Legal Counsel

BUDGET MESSAGE

Polk Extension Service District

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

BOARD OF DIRECTORS: Craig Pope * Jeremy Gordon * Lyle Mordhorst

**TO: MEMBERS OF THE 2023-24
BUDGET COMMITTEE**

FROM: GREG HANSEN, BUDGET OFFICER

DATE: MAY 1, 2023

SUBJECT: 2023-24 BUDGET MESSAGE

INTRODUCTION

2023-24 Budget Overview

The 2023-24 Polk Extension Service District proposed budget before you today, is the 13th 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).

The 2021-22 budget was a small reduction from the prior year. The operating budget for the year totaled \$555,000. The two main expenses continued to be OSU-Extension (\$375,000 an increase of \$30,000) and the Fairgrounds (\$65,000 same as last year).

The 2022-23 budget was a 4% increase from the prior year. The operating budget for the year totaled \$577,000. The two main expenses continued to be OSU-Extension (\$415,000 an increase of \$40,000) and the Fairgrounds (\$65,000 same as last 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 which is the statutory limit set for the District.

PROGRAM CHANGES / UPDATES:

I would categorize this budget as a status quo budget for operations with an increase of 8% for the total budget.

REVENUES:

General Fund revenues for fiscal year 2023-24 are proposed at \$623,500. The primary revenue source for the District is property taxes. Also, included in the budget are beginning fund balance, interest income and donations.

This year the property tax revenue is projected to grow at approximately 2.0% due overestimating the property tax revenue in the prior year's budget.

Beginning Fund Balance is projected at \$65,000, a \$35,000 increase over last year.

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 85% of the costs associated with the funding request from OSU. All positions have been incorporated into the base budget, so no personnel costs are paid out of special projects.

MATERIALS & SERVICES:

The two largest expenditures within this area of the budget are the appropriations for OSU-Extension (proposed at \$415,000) and appropriation for Rentals – Fair/Fairgrounds Facilities (proposed at \$65,000). The amount of proposed funding for OSU is \$40,000 greater than last year's budget and the Fairgrounds rental is the same as last year. Special Projects includes a kitchen remodel to address the inadequacies of the current kitchen.

INTERNAL CHARGES:

Included in the District budget is a flat overhead fee of \$7,500 paid to Polk County (a \$1,500 increase over 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, \$5,000 more than what was adopted 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 11 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 2023-2024

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. In May 2010, 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 2023-2024 follows.

The District Appropriations portion of the Polk County Extension Service’s total FY23-24 budget request is \$445,000. This is a \$30,000 increase from fiscal year 2022-2023, which is due to increased personnel costs to refill a position that was left vacant in the prior fiscal year, as well as to refill a position for an employee who was promoted within the office. We will be hiring a 0.8 FTE Office Specialist 2 to provide 4-H Program and Office support, and a 0.6 FTE Office Specialist 1 to provide Master Gardener Program and Office support. This will allow us to resume normal business hours of Monday through Friday. 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.

More than 80% of the requested funds (\$386,167) 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, 0.08 FTE Well Water Education, 0.20 FTE Agritourism faculty and 1.0 FTE Office Manager and Community Outreach, as well as, 1.4 FTE in support staff. The remaining funding (\$108,833) 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 also includes focused marketing and outreach efforts, including the Cultivating Newsletter, which is distributed widely throughout Polk County.

Additionally, we are requesting \$20,000 in Special Project funds to be allocated towards a remodel of the kitchen in the Polk County Extension office. The proposed kitchen remodel will expand the current galley-style kitchen into a larger, more accessible, space to be used for cooking and foods classes for 4-H and Family & Community Health. The costs of the overall remodel will be shared with the building owner.

The 2022 Youth Interest Survey done by Polk County showed that there was a very high need for food and cooking activities. Polk County 4-H puts on foods and cooking programs every year, which are well attended. In response to this survey, our 4-H team is in the process of planning a “cooking camp” as well as monthly cooking classes that will aim to fill the need and want of the youth in our community with hands-on, science-based food education. We have been awarded \$3300.00 from a Polk County Family & Community Outreach mini-grant to purchase cooking stations to start programming right away.

The remaining amount of Service District funds not included in this budget will pay for office space, utilities, phones, printing and postage, Fairgrounds facility use fees, County Fair expenses and other related items as outlined in the Polk County Tax District budget.

Budget Request for Fiscal Year 2023-2024

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 and Small Farms, 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 \$5 in state, federal and grant funding for positions that serve Polk County citizens. In addition, faculty train volunteers that serve Polk County residents (Master 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 \$599,000 in wages.

Budget Request for Fiscal Year 2023-2024

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 county 4-H program is staffed by two Extension 4-H faculty members who support youth in clubs, volunteer leaders, a variety of educational training opportunities, including 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 in 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 the importance of agriculture in their daily lives.

In 2021, Oregon State University Open Campus brought a Juntos Program Coordinator, Yuridia Reyes, to Polk and Marion Counties. Juntos is a multi-component program intentionally designed to create pathways to higher education for Latino youth. Programing is delivered in Spanish in partnership with schools and empowers families with knowledge, skills, and resources to promote postsecondary access. In Polk County, Juntos currently serves students in cohorts through Central School District.

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, forestry and small woodland management, fire awareness and resiliency, agritourism and small farms. Faculty housed at the North Willamette

Budget Request for Fiscal Year 2023-2024

OSU Extension Service Polk County

Research and Extension Center in Aurora cover berries, fresh vegetables, nursery crops, orchard crops, including cider apples, hazelnuts, 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. Polk County office support staff assist 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 5,100 hours of volunteer time in 2022. 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 FY24 Polk county will continue to enjoy an additional 0.20 FTE support in community horticulture due to retired horticulturist, Neil Bell, who will continue to provide support to olive research and nursery plant field trials at NWREC while serving on a 1039 plan.

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

OSU Extension has a Food Safety and Security faculty member who is housed in Marion county. Jared Hibbard-Swanson serves a regional and statewide roll developing and implementing an integrated vision for Extension’s community food security programming. He brings together community food security efforts, food safety and preservation efforts, educational approaches and is developing programming that meet the needs of Oregonians. Regionally, he provides leadership and training for faculty and staff working with program volunteers, including the development of training and workshops for volunteers and staff that engage in their communities toward food security, safety and preservation.

SNAP-Ed and SNAP Outreach, federally funded state initiatives, have enabled Extension to provide nutrition education to families with limited incomes, as well as help vulnerable populations in signing up for Food Stamps benefits. The program has resulted in over \$270,000 annually of support for programs in Marion, Polk and Yamhill County. Julianna Pilafian, the new part-time Education Program Assistant serving Polk County has recently been hired and is getting to know partners and developing programming throughout the county. A 1.0 FTE SNAP-Ed Program Leader oversees the program in Polk, Marion and Yamhill counties and conducts educational programming.

OSU Extension Service Polk County Budget Sheet

FY 2023 - 2024 Budget

AVAILABLE RESOURCES			FY24 Requested	FY 23 Adopted
Line #	Acct	Account Title		
1	02130	County/District Appropriations	445,000	415,000
2		Beginning fund balance	30,000	0
3		Special Projects	20,000	20,000
4		TOTAL AVAILABLE RESOURCES	495,000	435,000
BUDGETED EXPENDITURES			Spent From OSU	Spent From OSU
		Total FTE		
5	10102	Unclassified Salaries	165,983	160,456
6	10301	Classified Salaries	59,049	40,219
7	10410	Wages - Student interns/workers	6,500	0
8		Sub-Total Salaries & Wages	231,532	200,675
9	10960	Other Payroll Expenses (OPE) Unclassified	103,264	98,621
10	10970	Other Payroll Expenses (OPE) Classified/Temps/Students	51,371	27,816
11		Subtotal Personnel and OPE	386,167	327,112
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)	13,883	8,640
18	225XX	Postage/Freight	600	600
19	23XXX	Utilities		
20	235XX	Building/Equipment Repairs	21,250	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	16,500	18,295
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	1,000	1,000
33	24999	Misc Fees and Services	500	500
34	10931	Compensated Absence Liability	9,000	9,000
35	24606	Printing and Publishing (marketing, outreach, Cultivating)	4,300	4,300
36				
37				
38		Subtotal Service, Supplies, Travel	106,833	83,385
39	40000	Capital Outlay (\$5,000 & over per unit)		
40	92001	Transfers-Out To Other Counties:	2,000	4,500
		Dairy Specialist support - Marion	1,000	1,000
		Agritourism faculty support - Marion	1,000	1,000
				2,500
41		TOTAL BUDGETED EXPENDITURES	495,000	414,997

Projected ending balance FY24

0

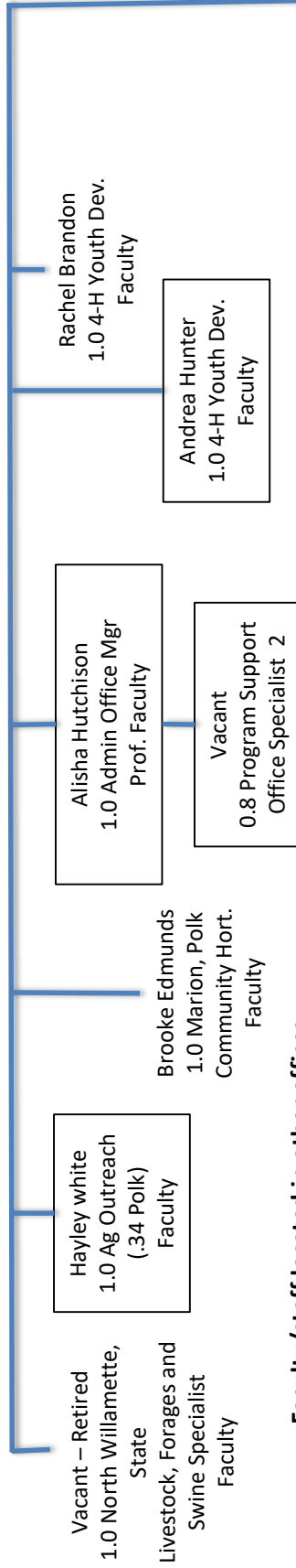
Boxes are fully funded by Polk Extension District, unless noted otherwise.

Dr. Kris Elliott
Associate Director for OSU Extension

Polk County
Fiscal Year 2023-2024

Richard Riggs
1.0 Western
Regional Director

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



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

Audrey Comerford – Agritourism, Marion (0.20 Polk)
Chrissy Lucas – Well Water Program, Benton (0.08 Polk)
 Yuridia Reyes – Open Campus, Marion
 Aaron Groth & Kayla Bordon – Fire Program, Clatsop & Linn
 Derek Godwin – Watershed Management, Corvallis
 Neil Bell – Olive Research & Field Trials, NWREC
 Jared Hibbard-Swanson – Food Safety & Security, Marion
 Carly Kristofik – SNAP Ed Program Coordinator, Marion
 Vacant – Field Crops
 Ed Peachey – Vegetable Crops, Campus
 Jennifer Cruickshank – Dairy, Marion
 Vacant – Forestry, Benton
 NWREC – Orchard Crops, Christmas Trees, Berries, IPM, Nursery,
 Vegetables, Specialty Seed Crops, IR4 Pesticide Registration
 Patty Skinkis – Wine Grapes
 Campus – Cereals, Soil



Oregon State University
Extension Service
Polk County

Updated 4/24/2023

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

Affidavit of Publication

Polk County Itemizer-Observer

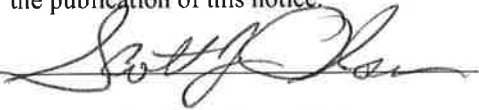
PO Box 108 – 147 SE Court St. Dallas, OR 97338

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 County 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 19, 2023, and ending on April 19, 2023, and that said newspaper was regularly distributed to its subscribers during all of this period. That the amount of \$ 40.00 is the total cost for the publication of this notice.

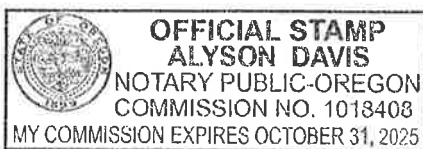


Subscribed and sworn to before me on

April 19, 2023.

Alyson Davis
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 10, 2023. The purpose of the meeting is to discuss the budget for fiscal year July 1, 2023 to June 30, 2024 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, 2023, 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 19, 2023

(April 19, 2023)

Affidavit of Publication

Polk County Itemizer-Observer

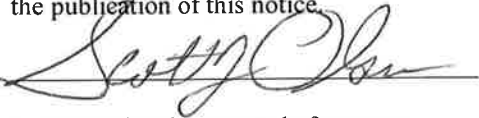
PO Box 108 – 147 SE Court St. Dallas, OR 97338

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.

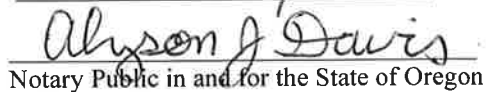
Copy of a Notice of Budget Committee Meeting
For Polk Extension Service District

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 May 3, 2023, and ending on May 3, 2023, and that said newspaper was regularly distributed to its subscribers during all of this period. That the amount of \$ 40.00 is the total cost for the publication of this notice.



Subscribed and sworn to before me on

May 3, 2023.


Notary Public in and for the State of Oregon

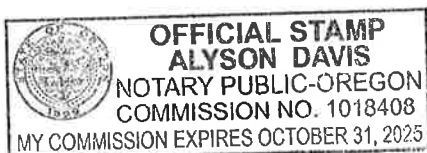
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POLK EXTENSION SERVICE DISTRICT

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Dated: May 3, 2023

(May 3, 2023)



NOTICE OF BUDGET
COMMITTEE MEETING FOR

Affidavit of Publication

Polk County Itemizer-Observer

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

STATE OF OREGON
COUNTY OF POLK

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Copy of a Notice of Budget Hearing
Form LB-1, Polk County Extension 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 June 14, 2023, and ending on June 14, 2023, and that said newspaper was regularly distributed to its subscribers during all of this period. That the amount of \$ 300.00 is the total cost for the publication of this notice.

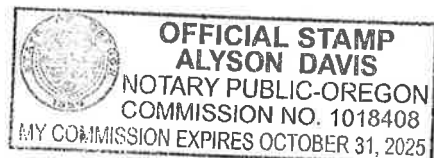
Scott J. Olson

Subscribed and sworn to before me on

June 14, 2023.

Alyson J. Davis
Notary Public in and for the State of Oregon

SS



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 28, 2023 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, 2023 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 2021-22	Adopted Budget This Year 2022-23	Approved Budget Next Year 2023-24
Beginning Fund Balance/Net Working Capital	\$25,892	\$30,000	\$65,000
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	\$6,350	\$4,000	\$6,000
Property Taxes Estimated to be Received	\$500,321	\$543,000	\$552,500
Total Resources	\$532,563	\$577,000	\$623,500

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	\$0	\$0	\$0
Materials and Services	\$513,333	\$562,000	\$603,500
Capital Outlay	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Interfund Transfers	\$0	\$0	\$0
Contingencies	\$0	\$15,000	\$20,000
Special Payments	\$0	\$0	\$0
Unappropriated Ending Balance and Reserved for Future Expenditure	\$0	\$0	\$0
Total Requirements	\$513,333	\$577,000	\$623,500

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program			
FTE for that unit or program			
Extension Service District	\$513,333	\$577,000	\$623,500
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.

(Jun. 14, 2023)

FORM LB-1

NOTICE OF BUDGET HEARING

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Name of Organizational Unit or Program FTE for that unit or program			
Extension Service District	\$513,333	\$577,000	\$623,500
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.

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 OR-LB-50
2023-2024

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.

The Extension Service District has the responsibility and authority to place the following property tax, fee, charge, or assessment
District name

on the tax roll of Polk County. The property tax, fee, charge, or assessment is categorized as stated by this form.
County name

<u>850 Main Street</u> Mailing address of district	<u>Dallas</u> City	<u>OR</u> State	<u>97338</u> ZIP code	<u>7-01-23</u> Date submitted
<u>Greg Hansen</u> Contact person	<u>Admin. Officer</u> Title	<u>503-623-8173</u> Daytime telephone number	<u>hansen.greg@co.polk.or.us</u> 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		0	Excluded from Measure 5 Limits
3. Local option capital project tax 3		0	
4. City of Portland Levy for pension and disability obligations 4		0	Dollar Amount of Bond Levy
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 5a			0
5b. Levy for bonded indebtedness from bonds approved by voters 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.

ADOPTED BUDGET DETAIL SHEETS

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

Fiscal Year 2023-24

Beginning July 1, 2023

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

Expenditures

FY 20-21	FY 21-22	FY 22-23		Acct.		FY 23-24		FY 23-24		FY 23-24	
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	0		8220	Operating Supplies	0		0		0	
0	0	250		8240	Software & Maintenance	0		0		0	
0	0	500		8250	Small Tools & Minor Equipment	500		500		500	
40	40	50		8310	Advertising & Printing	50		50		50	
1,524	1,558	2,000		8320	Photocopying	1,750		1,750		1,750	
512	301	750		8330	Postage	500		500		500	
524	503	750		8340	Telephone	500		500		500	
3,947	4,568	4,800		8350	Utilities	5,300		5,300		5,300	
329	329	400		8410	Dues, Memberships & Publications	400		400		400	
0	0	0		8420	Workshops and Conferences	0		0		0	
27	25	0		8510	Professional Services	0		0		0	
4,820	2,575	5,000		8540	Contract Services-Audit	5,000		5,000		5,000	
336,793	380,545	415,000		8550	Contracts-Other Public Agencies (OSU)	445,000		445,000		445,000	
45,069	13,742	20,000		8580	Special Projects	23,500		23,500		23,500	
0	1,200	2,500		8610	Repairs and Maintenance	2,000		2,000		2,000	
36,873	35,497	37,500		8660	Rentals	40,000		40,000		40,000	
70,000	65,000	65,000		8660	Rentals - Fair/Fairgrounds Facilities	70,000		70,000		70,000	
0	0	0		8790	Misc. Departmental Expenses	0		0		0	
1,428	1,450	1,500		8360	Insurance	1,500		1,500		1,500	
6,000	6,000	6,000		8830	Overhead	7,500		7,500		7,500	
0	0	0		8840	Information Services Interdept.	0		0		0	
507,886	513,333	562,000			Total Materials and Services	603,500		603,500		603,500	
0	0	0		8920	Buildings	0		0		0	
0	0	0			Total Capital Outlay	0		0		0	
0	0	15,000		9990	Contingency	20,000		20,000		20,000	
0	0	15,000			Total Contingency	20,000		20,000		20,000	
507,886	513,333	577,000	0.00		Total Department Expenses	623,500	0.00	623,500	0.00	623,500	0.00
Revenues											
108,212	25,892	30,000		6000	Beginning Fund Balance	65,000		65,000		65,000	
410,291	493,688	535,000		6010	Property Taxes	545,000		545,000		545,000	
7,500	6,633	8,000		6020	Property Taxes Previous Years	7,500		7,500		7,500	
5,000	5,500	0		6170	Intergovernmental Local	0		0		0	
1,455	850	2,500		6800	Interest Income	5,000		5,000		5,000	
1,320	0	1,500		6980	Donations	1,000		1,000		1,000	
0	0	0		6990	Miscellaneous	0		0		0	
533,778	532,563	577,000			Total Revenues	623,500		623,500		623,500	
Net Cost of Program											
(25,892)	(19,230)	0			Expenditures less Revenue	0		0		0	