



Extension Service District

Adopted Budget
for the
Fiscal Year 2017-2018
Beginning July 1, 2017



Extension Service District

Adopted Budget for the **Fiscal Year 2017-2018** Beginning July 1, 2017

MEMBERS OF THE BUDGET COMMITTEE:

Governing Body Portion:

Position #1

Jennifer Wheeler
441 N. 13th Street
Independence, OR 97351
623-8173 (w)
Term Expires: 1/4/2021

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

Eric Setniker
4515 Cooper Hollow Rd.
Independence, OR 97351
(503) 838-4949 (h)
Term Expires: 12/31/2020

Position #2

Barbara Nichols
1740 SW Woodridge Ct.
Dallas, OR 97338
(503) 623-9443 (h)
Term Expires: 12/31/2019

Position #3

Darrell Ward
2460 Timothy Dr NW
Salem, OR 97304
(503) 399-7614
Term Expires: 12/31/2018

STAFF

Budget Officer:
County Counsel:
Recording Secretary:
Treasurer:

Gregory P. Hansen
Morgan Smith
Heather Chase
Linda Fox

POLK EXTENSION SERVICE DISTRICT

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BUDGET CALENDAR

**Polk Extension Service District
Fiscal Year 2017-2018 - Budget Calendar**

- | | | | |
|-----|---|------------------------------|--------------------------|
| 1. | Department Budget Request forms
Returned to Budget Officer | 04/07/2017 | Friday |
| 2. | Deliver to Newspaper of Record
Notice of Budget Committee
Meeting (1 st notice) | 04/14/2017 | Friday |
| 3. | Publication of Notice of 1:30 p.m.
05/16/2017 Budget Committee Meeting
(not more than 30 days prior to meeting) | 04/19/2017 | Wednesday |
| 4. | Budget Officer Meets with Regional
Administrator to discuss budget request | Monday
04/17/2017 | – Friday
– 04/21/2017 |
| 5. | Deliver to Newspaper of Record
Notice of Budget Committee Meeting
(2 nd notice) | 04/28/2017 | Friday |
| 6. | Publication of Notice of 1:30 p.m.
05/16/2017 Budget Committee Meeting
(not less than 5 days prior to meeting) | 05/03/2017 | Wednesday |
| 7. | Budget Officer delivers to the
Budget Committee the Proposed
Budget and the Budget Message | 05/05/2017 | Friday |
| 8. | Budget Committee meets on the
FY 2017-2018 Proposed Budget
Approval | 05/16/2017 | Tuesday |
| 9. | Deliver to Newspaper of Record the
Notice of Approved Budget Summary
and Public Hearing on 6/21/2017 | 06/02/2017 | Friday |
| 10. | Publication of Notice of Approved
Budget Summary and Public Hearing
on 6/21/2017 (5-25 days prior to meeting). | 06/07/2017 | Wednesday |
| 11. | Public Hearing on Approved Budget
in conjunction with BOC meeting | 06/21/2017 | Wednesday |
| 12. | Adopt 2017-2018 Budget, make
appropriations and declare tax
levies. | 06/21/2017 | 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. | 07/15/2017
(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 2017-2018.)
19

20
21 **RESOLUTION NO. 17-01**

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 2017-2018 in the sum of \$455,000 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, 2017, and for the purposes shown below, are
38 hereby appropriated as follows:
39

40 **GENERAL FUND (100)**

41
42 EXTENSION SERVICES \$ 435,000
43
44 CONTINGENCY
45 Fund Operating Contingency 20,000
46
47 **TOTAL GENERAL FUND** \$ 455,000
48
49
50 **Total of All Fund Appropriations** \$ 455,000
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 2017-2018 upon the
10 assessed value of all taxable property within Polk County.

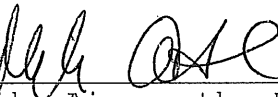
11
12 Subject to the
13 General Government
14 Limitation

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 21st day of June 2017, at Dallas, Oregon.

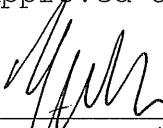
24
25
26 BOARD OF DIRECTORS

27
28 
29
30
31 Craig Pope, Chair

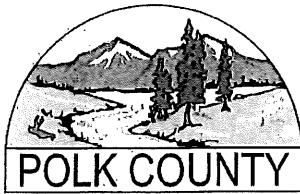
32
33 
34
35
36 Mike Ainsworth, Director

37
38 
39
40
41 Jennifer Wheeler, Director

42
43
44 Approved as to Form:

45 
46
47
48 Morgan Smith
49 Legal Counsel
50

BUDGET MESSAGE



INTEROFFICE MEMORANDUM

POLK COUNTY COURTHOUSE

**TO: MEMBERS OF THE 2017-18
BUDGET COMMITTEE**

FROM: GREG HANSEN, BUDGET OFFICER

DATE: MAY 8, 2017

SUBJECT: 2017-18 BUDGET MESSAGE

INTRODUCTION

2017-18 Budget Overview

The 2017-18 Polk Extension Service District proposed budget before you today, is the seventh 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, office space rental and operations.

Prior Years' Budget History

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.

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).

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 citizens.

PROGRAM CHANGES / UPDATES:

No changes this past year and minor expansion of programs are proposed for the upcoming year.

REVENUES:

General Fund revenues for fiscal year 2017-18 are proposed at \$442,000 (an increase of 10.5% over last year's budget). The primary revenue source for the District is property taxes. Also, included in the budget are beginning fund balance, interest income and donations.

The property tax revenue is beginning to grow at a greater rate than 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 2.9%.

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 \$288,000) and appropriation for Rentals – Fair/Fairgrounds Facilities (proposed at \$65,000). The amount of proposed funding for OSU is \$15,000 greater than last year's budget, while the Fairgrounds rental increased \$5,000.

INTERNAL CHARGES:

Included in the District budget is a flat overhead fee of \$9,000 paid to Polk County (\$3,000 more than 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 figure. This amount is increased from last year's amount by \$12,500.

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 six 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 higher level.

This year's budget is seeing continued growth in the property tax revenue that we had hoped for when we formed the District. Because of this growth we are beginning to see the expansion of services.

Budget Request for Fiscal Year 2017-2018 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 2017-2018 follows.

The OSU portion of the Polk County Extension Service's total FY16-17 budget request is \$283,000. This is a \$10,000 increase from fiscal year 2016-2017; \$4,000 is for increased costs in personnel and the remaining is due to an increase in connectivity charges and a new newsletter project.

Most of the funds for the total budget (\$209,080) are used for personnel to deliver and/or help others deliver education programs. This includes 0.70 FTE 4-H faculty, 0.10 FTE Small Farms, 0.80 FTE Office Manager/program support and two 1.20 FTE in classified staff shared between two people. The remaining funding (\$73,920) is for materials and services which include travel, internet connections, phones, computer support, office equipment and supplies, outreach materials, custodial work, etc. This amount includes approximately \$5,000 for focused marketing and outreach efforts.

The remaining amount of Service District funds not included in this budget will pay for office space, utilities, three cell 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 2017-2018

OSU Extension Service, Polk County

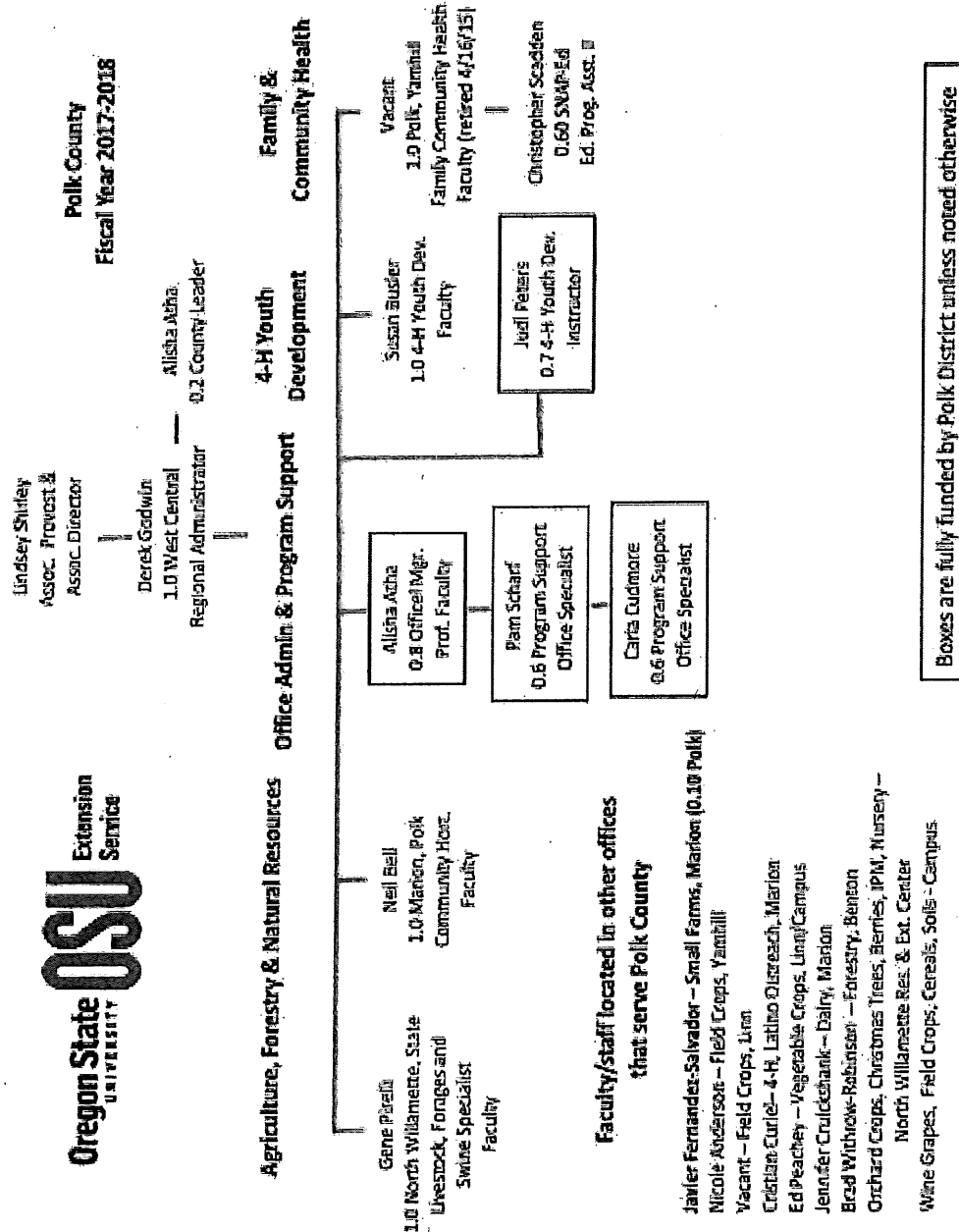
OSU Extension Service, Polk County Budget Sheet

FY 2017-2018 Budget

AVAILABLE RESOURCES			Sent to OSU
Line #	Acct	Account Title	
1	02110	County/District Appropriations	283,000
2		TOTAL AVAILABLE RESOURCES	283,000
BUDGETED EXPENDITURES			Spent From OSU
		Total FTE	
3	10101	Unclassified Salaries (8.7 4-H, 0.1 Ag, 0.8 Office Mgr.)	82,034
4	10101	Classified Salaries (2 part-time office specialists)	43,873
5	10410	Wages - Student interns/workers	0
6		Sub-Total Salaries & Wages	125,907
7	10960	Other Payroll Expenses (OPE) Unclassified	51,365
8	10970	Other Payroll Expenses (OPE) Classified/Temps/Students	31,808
9		Subtotal Personnel and OPE	209,080
10	20101	Office & Administrative Supplies	5,500
11	20102	General Operating Supplies	1,750
12	20305	Books, Publication & Other Ref. Mat.	1,500
13	20300	Minor Equipment (under \$5,000 per unit)	5,000
14	210XX	Telephone/Telecommunications	3,500
15	21016	T1 Line & Network Access Charges (required item)	13,120
16	215XX	Postage/Freight	250
17	21XXX	Utilities	
18	215XX	Building/Equipment Repairs	1,250
19	21510	Custodial Non-Contract	4,200
20	24151	Building Rentals & Leases	
21	24599	Other Professional Services	4,000
22	24612	Duplicating (copier rental and copies)	
23	24606	Advertising-cost Promo public relations	850
24	19NXX	Travel (to faculty, 3 staff, plus visiting faculty)	25,000
25	28701	Insurance, taxes and licenses	
	Acct	Other Expenditures (specify below)	
26	286XX	Housing	500
27	28902	Memberships (Chambers, SEDCOR, Bus Assoc, etc.)	1,000
28	28701	Licenses (Pesticide applicator)	200
29	202XX	Software Licenses	1,500
30	24999	Misc Fees and Services	500
31	24606	Printing and Publishing (marketing, outreach)	4,300
32		Subtotal Service, Supplies, Travel	73,920
33	40000	Capital Outlay (\$5,000 & over per unit)	
34	92001	Transfers-Out To Other Counties (specify below):	
35		TOTAL BUDGETED EXPENDITURES	283,000

Budget Request for Fiscal Year 2017-2018

OSU Extension Service, Polk County



Boxes are fully funded by Polk District unless noted otherwise

Budget Request for Fiscal Year 2017-2018 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 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.

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 were valued at the current Oregon volunteer rate, this would equate to approximately \$300,000 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 2017-2018

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 2017-2018

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 (FCH) 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. Unfortunately, this position has been vacant since June 2015 due to a faculty retirement. The College of Public Health and Human Sciences is hiring a new Extension FCH Program Leader in May 2016. This person will make a decision about the future funding level of this position. This position has been able to reach a variety of families by providing both Spanish and English programming and collaborating 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 provide nutrition education to families with limited income (SNAP-Ed). 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 have been placed in the Polk County office.

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

Affidavit Of Publication

STATE OF Oregon

ss.

County of Polk

I, Emily Mentzer, being

first duly sworn, depose and say I am the EDITOR

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 1st Ntc of 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: _____
04/19/17

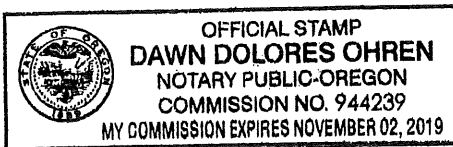
Emily Mentzer

Subscribed and sworn to before me this April 19, 2017

Dawn Dolores Ohren

Notary Public for Oregon

(My Commission Expires November 2, 2019)



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 Tuesday, May 16, 2017. The purpose of the meeting is to discuss the budget for fiscal year July 1, 2017 to June 30, 2018 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 05, 2017, 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, 2017

(Apr. 19, 2017)

Affidavit Of Publication

STATE OF Oregon

ss.

County of Polk

I, Emily Mentzer, being

first duly sworn, depose and say I am the EDITOR

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 Ntc of 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: _____

05/03/17 _____

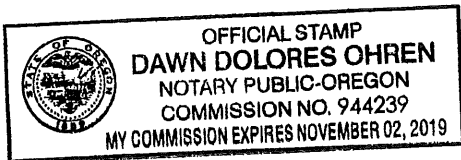
Emily Mentzer

Subscribed and sworn to before me this May 3, 2017

Dawn Dolores Ohren

Notary Public for Oregon

(My Commission Expires November 2, 2019)



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

Polk Extension. Service Dist. 2nd Ntc of Bdgt Comm Mtg

**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 Tuesday, May 16, 2017. The purpose of the meeting is to discuss the budget for fiscal year July 1, 2017 to June 30, 2018 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 05, 2017, 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.

(May 3, 2017)

Affidavit Of Publication

STATE OF Oregon

ss.

County of Polk

I, Emily Mentzer, being

first duly sworn, depose and say I am the EDITOR

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 Hearing FORM LB-1

_____, 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: _____
06/07/17

Emily Mentzer

Subscribed and sworn to before me this

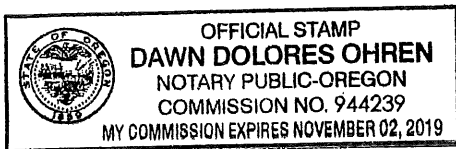
June 7, 2017

Dawn Dolores Ohren

Notary Public for Oregon

(My Commission Expires

November 2, 2019



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

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 21, 2017 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, 2017 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 2015-16	Adopted Budget This Year 2016-17	Approved Budget Next Year 2017-18
Beginning Fund Balance/Net Working Capital	\$6,653	\$8,000	\$18,000
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	\$10,172	\$17,000	\$14,000
All Other Resources Except Property Taxes	\$383,446	\$375,000	\$410,000
Property Taxes Estimated to be Received	\$400,271	\$400,000	\$442,000
Total Resources			

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	\$0	\$0	\$0
Materials and Services	\$377,045	\$392,500	\$422,000
Capital Outlay	\$5,216	\$0	\$0
Debt Service	\$0	\$0	\$0
Interfund Transfers	\$0	\$7,500	\$20,000
Contingencies	\$0	\$0	\$0
Special Payments	\$0	\$0	\$0
Unappropriated Ending Balance and Reserved for Future Expenditure	\$382,261	\$400,000	\$442,000
Total Requirements			

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program			
FTE for that unit or program	\$382,261	\$400,000	\$442,000
Extension Service District	0.00	0.00	0.00
FTE			
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		

* 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 7, 2017)

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 21, 2017 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, 2017 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 2015-16	Adopted Budget This Year 2016-17	Approved Budget Next Year 2017-18
Beginning Fund Balance/Net Working Capital	\$6,653	\$8,000	\$18,000
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	\$10,172	\$17,000	\$14,000
Property Taxes Estimated to be Received	\$383,446	\$375,000	\$410,000
Total Resources	\$400,271	\$400,000	\$442,000

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	\$0	\$0	\$0
Materials and Services	\$377,045	\$392,500	\$422,000
Capital Outlay	\$5,216	\$0	\$0
Debt Service	\$0	\$0	\$0
Interfund Transfers	\$0	\$0	\$0
Contingencies	\$0	\$7,500	\$20,000
Special Payments	\$0	\$0	\$0
Unappropriated Ending Balance and Reserved for Future Expenditure	\$0	\$0	\$0
Total Requirements	\$382,261	\$400,000	\$442,000

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program FTE for that unit or program			
Extension Service District	\$382,261	\$400,000	\$442,000
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	0.075	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

To assessor of Polk County

FORM LB-50
2017-2018

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

☐ Check here if this is an amended form.

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.

<u>850 Main St.</u>	<u>Dallas</u>	<u>OR</u>	<u>97338</u>	<u>07/01/2017</u>
Mailing Address of District	City	State	ZIP code	Date
<u>Greg Hansen</u>	<u>Administrative Officer</u>	<u>503-623-8173</u>	<u>hansen.greg@co.polk.or.us</u>	
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	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
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	
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	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 2017-18

Beginning July 1, 2017

Expenditures

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

FY 14-15	FY 14-15	FY 16-17	Acct.		FY 17-18	FY 17-18	FY 17-18		
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	100		8220	Operating Supplies	100		100	
0	166	0		8240	Software & Maintenance	0		0	
0	0	0		8250	Small Tools & Minor Equipment	500		500	
225	234	0		8310	Advertising & Printing	0		0	
4,186	4,109	4,500		8320	Photocopying	4,500		4,500	
1,328	1,064	1,400		8330	Postage	1,400		1,400	
6,717	5,325	2,500		8340	Telephone	2,500		2,500	
4,008	4,124	4,500		8350	Utilities	5,000		5,000	
310	238	300		8410	Dues, Memberships & Publications	300		300	
0	0	0		8420	Workshops and Conferences	0		0	
12	22	0		8510	Professional Services	0		0	
2,855	2,990	3,200		8540	Contract Services-Audit	3,200		3,200	
250,000	260,050	273,000		8550	Contracts-Other Public Agencies (OSU)	288,000		288,000	
4,175	4,400	3,500		8580	Special Projects	7,000		7,000	
0	0	1,500		8610	Repairs and Maintenance	1,500		1,500	
28,200	27,920	30,000		8660	Rentals	32,000		32,000	
60,000	60,000	60,000		8660	Rentals - Fair/Fairgrounds Facilities	65,000		65,000	
0	0	0		8790	Misc. Departmental Expenses	0		0	
1,394	1,403	2,000		8820	Insurance	2,000		2,000	
8,000	5,000	6,000		8830	Overhead	9,000		9,000	
0	0	0		8840	Information Services Interdept.	0		0	
371,410	377,045	392,500			Total Materials and Services	422,000		422,000	
0	5,216	0		8948	Computers and Attachments	0		0	
0	5,216	0			Total Capital Outlay	0		0	
0	0	7,500		9990	Contingency	20,000		20,000	
0	0	7,500			Total Contingency	20,000		20,000	
371,410	382,261	400,000	0.00		Total Department Expenses	442,000	0.00	442,000	0.00
					Revenues				
5,995	6,653	8,000		6000	Beginning Fund Balance	18,000		18,000	
357,852	383,446	375,000		6010	Property Taxes	410,000		410,000	
13,869	0	13,000		6020	Property Taxes Previous Years	10,000		10,000	
0	0	0		6300	Charges for Services	0		0	
347	672	500		6800	Interest Income	500		500	
0	9,500	3,500		6980	Donations	3,500		3,500	
0	0	0		6990	Miscellaneous	0		0	
378,063	400,271	400,000			Total Revenues	442,000		442,000	
					Net Cost of Program				
(6,653)	(18,010)	0			Expenditures less Revenue	0		0	

