

MARION COUNTY EXTENSION AND 4-H SERVICE DISTRICT



Adopted Budget Fiscal Year 2024-2025

Marion County Community Services Department, PO Box 14500, 555 Court Street NE, Salem, OR 97309
PH: 503.588.7975

Adopted Budget

Fiscal Year 2024-2025

Presented: May 21, 2024



Budget Committee Members

Kevin Cameron
Colm Willis
Danielle Bethell

Amy Goulter-Allen
Dana Castano
Destinee Schuster

Budget Officer: Christopher Eppley

**Marion County Extension and 4-H Service District
2024-2025 Board of Directors & Appointed Officials**

<u>Position</u>	<u>Name</u>	<u>Term Expires</u>
Commissioner	Kevin Cameron Colm Willis Danielle Bethell	December 2026 December 2026 December 2024

<u>Position</u>	<u>Name</u>
Budget Officer	Christopher Eppley

**Marion County Extension and 4-H Service District
2024-2025 Budget Presentation
Budget Calendar**

Prepare Budget Documents	March 1 – May 10, 2024
Publish First Notice of Budget Committee Meeting on website	May 15, 2024
Post Notice of Budget Committee Meeting on website	May 10, 2024
Budget Committee Meeting	May 21, 2023
Prepare Budget Summary	May 21 – June 10, 2024
Publish Budget Summary and Notice of Budget Hearing (5 to 30 days before hearing)	June 19, 2024
Public Hearing by Board of Directors	June 25, 2024
Board of Directors Adopts Budget, Makes Appropriations, Imposes Fees	June 25, 2024
Certify Fees to County Assessor	July 15, 2024

BUDGET MESSAGE



MARION COUNTY EXTENSION AND 4-H SERVICE DISTRICT

GOVERNING BODY

Kevin Cameron
Colm Willis
Danielle Bethell

May 21, 2024

Members of the Budget Committee, Board of Directors, and Citizens of Marion County:

BUDGET OFFICER

Christopher Eppley

Courthouse Square
555 Court St. NE, 3rd Flr.
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This budget has been prepared in accordance with Oregon Revised Statutes. Funding for the Marion County Extension and 4-H service district (district) was approved by voters in Marion County on May 19, 2015, which established a permanent property tax rate to fund the operations of the Marion County OSU Extension and 4H Service District. The district has a permanent tax rate limit of \$0.05 per \$1,000 of assessed valuation. For Fiscal Year 2024-25, the Marion County Tax Assessor's Office projects a 4.5% increase in revenues from the current year's tax assessment. Based on the Tax Assessor's estimated collection, the district's permanent tax rate will generate \$1,600,131. The Assessor's recommended 97% collection rate is anticipated to yield a total of \$1,554,067. When combined with the collection of past due taxes and penalties, total property tax revenue for FY 2024-25 is projected to be \$1,584,612. After adding net working capital, investment earnings, and other miscellaneous revenues the total of all resources available to expend within the recommended budget for Fiscal year 2024-2025 across both operations and capital reserves is \$3,807,132, which is an increase from the Fiscal Year 2023-2024 projected actual revenues of approximately \$384,242.

The district serves all 20-incorporated cities, as well as the 37-unincorporated areas of Marion County, and works in cooperation with Oregon State University Extension Service to bring important services, educational programs, agricultural research, and other support to local residents.

Budget Process:

Pursuant to Oregon law, the budget is received and approved by the Budget Committee consisting of the three members of the district governing body (Marion County Board of Commissioners) and up to three citizen members. The district governing body appoints the citizen members to the Budget Committee. The Chair and Vice Chair are selected each year from among the entire Budget Committee.

The Budget Committee may revise how the district will use the resources to provide programs to the residents of Marion County. All funds are required to be balanced in accordance with Oregon Budget Law per ORS 294.331.

All Budget Committee meetings are open to the public, have been appropriately noticed, and public testimony is encouraged.

Following approval of the Recommended Budget by the Budget Committee, The Committee Approved Budget will be presented to the district governing body. The district governing body will consider the budget for final adoption at a future meeting scheduled to take place on June 20, 2024.

Budget Structure:

Staff have prepared a performance-based recommended budget for the district similar in structure to that of Marion County. The information provided in this document is structured in a way that represents how Marion County typically manages budgetary funds and services. Financial management, contracts/procurement, and administration are provided by Marion County staff as per the intergovernmental agreement between the Marion County and the service district.

The recommended budget for the district is shown on Page-14 and is titled "2024-2025 Recommended Budget." In addition, the budget committee packet includes information on property taxes; economic indicators; district financial policies; OSU Extension personnel detail, OSU Extension Service recommended budget and organizational chart; as well as narrative on OSU Extension Service positions and past volunteer engagement.

Significant Highlights for FY 2024-25

- 1) This will be the 9th full year that the service district has been in operation.
- 2) The Operations Ending Fund Balance is expected to decrease from the FY 2023-24 budget by approximately 8%, due in part to continued anticipated transfers into capital reserves for a future building project. Additionally, OSU Extension Service costs are projected to increase due to rising staffing costs, inflation for materials and services, and the addition of 4-H position to provide increased service to the rural parts of the County.
- 3) Line item 525999, Other Contracted Services, includes continued financial support for the following:
 - a. \$50,000 for competitive soccer scholarships.
 - b. \$17,206 for the continuation and conclusion of the youth employment grant program.
 - c. \$150,000 for grants and other opportunities that present themselves throughout the year.
 - d. \$78,703 for Marion County contracted administrative services.
- 4) The capital reserves for a future construction project or office purchase for the OSU Extension Service in Marion County are anticipated to increase to \$814,769 by the end of FY 2023-24. Additionally, unused contingency in the amount of \$149,176 will be transferred into capital reserves at the end of FY 2023-24 bringing the total capital reserve to \$963,945 going into FY 2024-25 with a projected year-end reserve balance after all transfers and interest accumulation of \$1,103,445.
- 5) The OSU Extension Service is proposing to add several student interns and to fully implement the rural outreach position the Board directed to be created this current fiscal year. This position has now been hired so the FY2024-25 budget year will be their first full year performing this increased level of outreach. The total budget request for the OSU Extension Service for FY 2024-25 is \$1,413,740 which is a 12.74% increase from the adopted FY 2023-24 budget.

Operating Policies:

In accordance with the formation of the district, the Board of Commissioners has specified the purpose of the district is to build a stronger economy by fostering successful agriculture and forestry businesses; healthy youth and families; sustainable communities; and efficient use of natural resources with education services including: applied research for farmers, family forest owners, and nursery growers to solve disease, insect, production, agricultural tourism, and conservation challenge.

The recommended budget for FY 2024-2025 maintains the principles previously adopted by the district board. Those guiding principles are:

- 1) Establish stable funding for OSU Extension positions.
- 2) Establish reserve funding for future capital and operational priorities.
- 3) Providing education and services to the public, including:

- a) *Supporting water use needs within the agriculture community*
- b) *Positive youth development opportunities*
- c) *Support opportunities for lower-income youth*
- d) *Support youth employment opportunities*
- e) *Create Rural Educational Outreach position on OSU Extension Service staff*

The district contracts with OSU Extension Service to provide staff and faculty who support volunteer-lead programs, such as 4-H, Master Gardener, Master Food Preserver, Food Safety, Nutrition, Master Woodland Manager, Master Naturalist, and Small Farm Development that are enjoyed by and available to Marion County residents. The district also contracts with, and/or provides grants to other entities to deliver positive youth development opportunities and to manage district-funded operations.

Conclusion:

The Marion County Extension & 4H service district provides an excellent resource to the residents of Marion County and delivers educational opportunities through the established partnership with the OSU Extension Service. The district continues to successfully and faithfully serve Marion County residents in a way that would not otherwise be possible. It is with great pleasure that I offer you this budget for your consideration.

Respectfully submitted,



Christopher C. Eppley, Budget Officer
Marion County Extension and 4-H Service District

Marion County Extension and 4-H Service District 2024-2025 Recommended Budget Presentation Appendix A - Property Taxes and Debt Limitations

Property Taxes

The district will certify its permanent tax rate in the amount of \$0.05 per thousand dollars of assessed valuation for Fiscal Year 2024-25. The total amount of property tax the district expects to levy on behalf of the Fund is \$1,600,131. Of this amount, the district expects to collect approximately 97% of the FY 2024-25 tax levy for a net collection of \$1,554,067. With the addition of uncollected taxes from previous and assessed penalties, the total tax revenues anticipated to be collected in FY 2024-25 are \$1,584,612.

Property Tax Limitations

In 1997, voters approved a constitutional amendment known as Ballot Measure 50. Ballot Measure 50 established a permanent tax rate limit for all local governments. The district's rate is \$0.05 per \$1,000 of calculated assessed value.

Other limits were imposed by Ballot Measure 5, another constitutional amendment approved by Oregon voters. This measure limits all local governments to a combined total of \$10-per-\$1,000 of assessed value in any fiscal year. If the total of all entities on the tax bill is greater than \$10-per-\$1,000 of assessed value, then the tax levy is compressed down to \$10-per-\$1,000, and each district receives a prorated portion of levied property taxes. The Marion County Tax Assessor is anticipating that the district will lose \$4,900 to compression in FY 2024-25.

Debt Limitations

The district has a general obligation bonded debt limit for financing service facilities set by Oregon Revised Statute (ORS) 451.545. The district has no outstanding bonded debt so the debt limit is not applicable this year.

Marion County Extension and 4-H Service District 2024-2025 Budget Presentation Appendix B – Fiscal Policies and Definitions

Overview

The district accounts for its operations in a single governmental type fund. The fund has a single operating program for the purpose of budget allocations and appropriations. Governmental fund financial statements focus on near-term inflows and outflows of spendable resources and the balance of spendable resources available at the end of the fiscal year.

The district budget uses a modified accrual basis of accounting as required by ORS 294.305 to 294.565, which is the same method used by Marion County. This method recognizes revenues when they become available and measurable and, with a few exceptions, records expenditures when liabilities are incurred. Additionally, this method allows the district to focus on current-year obligations and short-term financial assets and liabilities.

Fund Accounting

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Marion County Extension and 4-H service district has the following types of funds:

Governmental Funds – The district accounts for its operations in a single governmental type fund. The fund has a single operating program for the purpose of budget allocations and appropriations. Governmental fund financial statements focus on near-term inflows and outflows of spendable resources and the balance of spendable resources available at the end of the fiscal year.

General Operations (service 8561) - This service accounts for the general operating activities of the district. Its purpose is to carry out the legislative and executive functions of the district.

MCE4H Capital Reserves (service 8562) – Accounts for monies set aside for future capital projects, replacing equipment, construction and maintenance of buildings, and interest earned on those monies.

OSU Ending Fund Balance

After conducting fiscal year end closing procedures, it's anticipated that OSU will have a fiscal year fund balance that is comprised of appropriated district dollars from the closing year. The fund balance belongs to the district. Therefore, prior to issuing the first quarter invoice of the next fiscal year, OSU shall notify the district, in writing, which states the amount of district dollars remaining at OSU as of June 30th of the preceding year. On the first quarter invoice, following the year end close, OSU shall credit the district for the entire amount stated in the previous year's fiscal year end letter.

Definitions

Net Working Capital – This is unexpended revenue in one fiscal year and is available in the following year. Included in this would be costs associated with projects that carry forward from one year to the next. Also included are the unappropriated ending fund balances, contingencies, reserves, and any excess revenue or under expenditure from the previous year.

Ending Fund Balance – This represents amounts not appropriated for spending in the current year, including capital reserves.

Expenditures – A fund liability incurred for operation during a budgetary period.

Materials and Services – This includes operating expenses, management fees, contracted services (including contractual OSU Extension personnel costs), and support for agriculture education.

Revenues – This is income for the fiscal year, which is primarily derived through an ad valorem property tax rate of \$0.05 per \$1,000 assessed value and interest earnings.

Contingency – This is the amount set aside in the current fiscal year budget for unforeseen expenses.

MCE4H Capital Reserves – This represents the amount set aside for future capital expenditures.

Marion County Extension and 4-H Service District 2024-2025 Budget Presentation Appendix C – Economic Indicators Data

Economic Indicators

- Real estate prices in Marion County, OR were flat year-over-year as of February 2024 with the median home price being \$440,157. Going into the Spring of 2024, average home values are continuing to stagnate or rise slightly, which is something to pay attention to going forward. This stabilization in home values year over year is a reflection of high interest rates and low housing stock for sale. It does not impose a concern to the financial strength of the district, at this point, since there is a large margin between real market and assessed market values, meaning the district is guaranteed to continue to receive at least a 3% increase in property tax revenues each year for the foreseeable future providing stability for budgeting purposes.
- With comparatively high housing prices and interest rates for a 30-year fixed mortgage averaging at 6.89%, there continues to be a significant challenge for those wanting to buy, sell homes, build, or rehab homes and/or businesses. This is resulting in a lack of homes on the market as sellers are sitting on their housing stock until better conditions exist, which will create pressure to keep housing prices at historical highs into the near future.
- Marion County continues to see a significant shortage of available single-family homes and rental units on the market, which is a significant factor in the high cost of housing.
- According to the USDA, Per-capita income in rural Oregon increased by 7.4% between 2020 and 2022, which is our most current data. In that same period, the rural poverty rate increased from 14.0% to 15.1% and those with food insecurity were reported at 11.2%. The unemployment rate in rural Oregon over the same time frame dropped from 5.8% to 5.0%.
- The National inflation rate has stabilized somewhat from its high point but is still at 3.1% for the past 12-months, which is likely to continue creating pressure for families to conserve their discretionary resources and could negatively impact both commerce, savings, rates, and homeownership in the coming years.
- Marion County continues to rank as the top county in Oregon for agricultural sales with 14% of all agricultural sales statewide.

The economic indicators show housing costs are continuing to rise along with mortgage interest rates. Per-capita income is rising but so is the poverty rate in the same time frame. The long-term strength of the economy will need to be watched to determine the persistence of inflation rates, discretionary spending rates, and the willingness of families or corporations to invest new resources in Marion County as high interest rates and inflation rates persist.

Median Home Sale Price in Marion County

Home prices across the nation have remained at historic highs year over year and Marion County's median home value is reflecting this as well. As of February 2024, the median home sale price is \$440,157, which is almost identical to the previous year.

Year/Month	Median Home Sale Price	Percent of Change
December 2017	\$265,059	Baseline
December 2018	\$289,990	9%
December 2019	\$306,687	5.5%
December 2020	\$333,609	8%
December 2021	\$385,107	14%
December 2022	\$404,281	5.5%
February 2023	\$440,165	8.2%
February 2024	\$440,157	0%

Marion County's Agriculture Profile (2022 is the newest data available from USDA)

Farm Information	2012	2017	2022
Number of Farms	2,567	2,761	2,477
Farm Acreage	286,194	288,671	275,483
Average Acreage	111	105	111

Farms by Size (2022)	Number of Farms
1 to 9 acres	930
10 to 49 acres	901
50 to 179 acres	319
180 to 499 acres	186
500 to 999 acres	81
1,000 acres or more	60

Farms by Value (2022)	Number of Farms
Less than \$49,999	90
\$50,000 to \$99,999	36
\$100,000 to \$199,000	93
\$200,000 to \$499,000	427
\$500,000 to \$999,999	945
\$1,000,000 to \$1,999,000	414
\$2,000,000 or more	470

Fund 605 MC Extension 4H Service District
 FY 2024-2025 Adopted Budget
 Department 85

	2021-22 Actual	2022-2023 Actual	2023-2024 Adopted	2023-24 Projected	FY 24/25 Recommended Budget	FY 24/25 Approved Budget	FY 24/25 Adopted Budget	%+/-	Notes
RESOURCES									
Taxes									
311100 Property Taxes Current Year	1,319,642	1,406,741	1,456,434	1,463,068	1,554,067	1,554,067	1,554,067	6.22%	Projected collection of FY 24-25 Assessed Taxes per Tax Assessor's Office at estimated 97% collection rate
311200 Property Taxes Prior Years	28,809	25,087	21,000	31,740	28,545	28,545	28,545	-10.06%	Average collection over past 3-fiscal years
311300 Prop Tax Interest Penalties	3,385	1,722	1,500	2,799	2,000	2,000	2,000	-39.95%	Based on Assessor's estimate
Total Taxes	1,351,837	1,433,550	1,478,934	1,497,607	1,584,612	1,584,612	1,584,612	5.49%	
Intergovernmental State									
332010 Chapter 530 Forest Rehab	10,877	1,690	2,500	1,785	1,785	1,785	1,785	0.00%	Based on 2023-24 receipts
332993 Other State Revenues	7,468	-	-	-	-	-	-		
Total Intergovernmental	18,345	1,690	2,500	1,785	1,785	1,785	1,785	0.00%	
Interest									
361000 Investment Earnings -Operations	6,823	26,144	22,000	46,212	47,000	47,000	47,000	1.68%	Based on current interest rate trends
361000 Investment Earnings - Capital	1,886	5,810	5,000	9,108	9,500	9,500	9,500	4.13%	Based on current interest rate trends
Total Interest	8,709	31,954	27,000	55,320	56,500	56,500	56,500	2.09%	
Other Fund Transfers									
381999 Transfer from Other Funds (Operations)	(112,000)	-	(130,000)	(130,000)	(130,000)	(130,000)	(130,000)	0.00%	As per FY 2023-24 Budget
381999 Transfer from Other Funds (Reserves)	112,000	-	130,000	130,000	130,000	130,000	130,000	0.00%	As per FY 2023-24 Budget
Total Transfer	-	-	-	-	-	-	-		
Settlements									
382100 Settlements	189	-	-	-	-	-	-		
Total Settlements	189	-	-	-	-	-	-		
Net Working Capital									
392000 Net Working Capital Unrestricted	949,059	1,174,512	1,192,508	1,192,508	1,200,281	1,200,281	1,200,281	0.65%	
392000 Net Working Capital - Capital Reserve	400,000	401,886	675,661	675,661	963,945	963,945	963,945	29.91%	equals previous year's ending fund balance + transfer from operations to reserves
Total Net Working Capital	1,349,059	1,576,398	1,868,169	1,868,169	2,164,226	2,164,226	2,164,226	13.68%	
TOTAL RESOURCES	2,728,138	3,043,594	3,376,603	3,422,881	3,807,123	3,807,123	3,807,123	10.09%	
REQUIREMENTS									
Material and Services									
521190 Publications	-	-	1,000	-	-	-	-		
525150 Audit Services	4,495	4,620	4,500	4,500	4,500	4,500	4,500	0.00%	Based on FY 2022/23 Actuals
525185 Community Education Services	898,420	930,602	1,233,680	990,276	1,413,740	1,413,740	1,419,740	12.74%	Increase proposed by OSU Extension Service. Includes additional 4H outreach staff for enhanced rural support. \$6,000 increase
525510 Legal Services	1,111	1,650	2,000	1,000	2,000	2,000	2,000	0.00%	
525715 Advertising	297	314	300	500	500	500	500	0.00%	
525930 Fair Events and Activities	-	17,000	27,000	19,700	22,000	22,000	22,000	10.45%	\$17,000 annual Marion County Fair Contribution, \$5,000 student interns at Fair.
525999 Other Contracted Services	151,639	121,018	276,198	138,973	295,703	295,703	295,703	6.60%	Remaining \$17,206 of Youth Wage Grant, \$50,000 for Youth Soccer, 5% of revenues for MC Administration, \$150,000 for other
527210 Building Rental Private	93,069	95,396	97,781	97,781	100,225	100,225	100,225	2.44%	\$8,248.99 x 6-mo + \$8,455.21 x 6-mo = \$100,225 (reflects a 2.5% increase in rent)
527999 GASB 87 Adjustment	(93,069)	-	-	-	-	-	-		
528110 Liability Insurance Premiums	2,396	4,314	4,500	4,979	5,500	5,500	5,500	9.47%	Based on average increases from SDAO
529300 Dues and Memberships	135	689	516	946	1,421	1,421	1,421	33.43%	Includes publications, dues, and memberships
529996 Amortization Lease Expense	94,712	-	-	-	-	-	-		
Total Material and Services	1,153,204	1,175,603	1,647,475	1,258,655	1,845,589	1,845,589	1,851,589	31.80%	
Debt Service Principal									
541200 Lease Financing Principal	-	-	-	-	-	-	-		
Total Debt Service Principal	-	-	-	-	-	-	-		
Debt Service Interest									
542200 Lease Interest	2,581	(178)	-	-	-	-	-		
Total Debt Service Interest	2,581	(178)	-	-	-	-	-		
Contingency									
571010 Contingency	-	-	149,176	149,176	100,000	100,000	100,000		Reserved for transfer to Capital Reserve if available
Total Contingency	-	-	149,176	149,176	100,000	100,000	100,000		
Ending Fund Balance									
573010 Unapprop. Ending Fund Balance	-	-	824,957	1,200,281	758,089	758,089	752,089	-8.82%	5 months reserves payroll, rent, contracted expenses, and other Materials and Services in addition to excess revenues over exp
573010 Unapprop. Ending Fund Bal. - Capital	-	-	680,661	814,769	1,103,445	1,103,445	1,103,445	26.16%	Reserve for future OSU Extension Service building/office space (Previous year actual + transfer for capital project)
Total Ending Fund Balance	-	-	1,505,618	2,015,050	1,861,534	1,861,534	1,855,534	-8.25%	
TOTAL REQUIREMENTS	1,155,785	1,175,424	3,302,269	3,422,881	3,807,123	3,807,123	3,807,123	10.09%	

OSU EXTENSION SERVICES BUDGET AND PROGRAM DETAIL



Oregon State University Extension Service

Kristopher Elliot, Interim Vice
Provost for Extension and
Engagement, Interim
Director-OSU Extension
Service, OSU

**Marion County, Proposed
Fiscal Year 2024-2025**

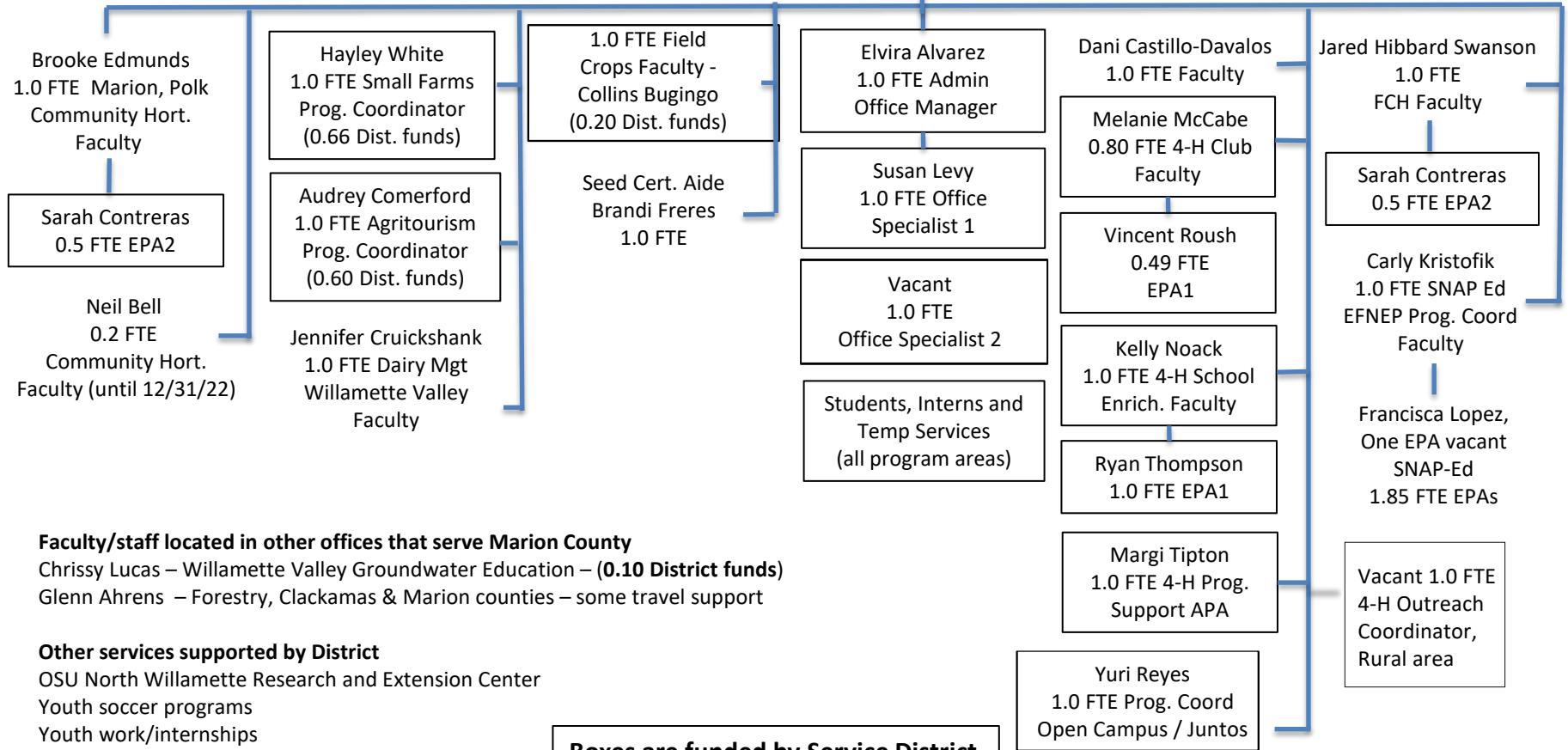
Richard Riggs 1.0
Western Regional
Director

Agriculture & Natural Resources

Office Support & Admin

Youth Development 4-H & Open Campus

Family Community Health & SNAP Ed



Faculty/staff located in other offices that serve Marion County
 Chrissy Lucas – Willamette Valley Groundwater Education – (0.10 District funds)
 Glenn Ahrens – Forestry, Clackamas & Marion counties – some travel support

Other services supported by District
 OSU North Willamette Research and Extension Center
 Youth soccer programs
 Youth work/internships

Boxes are funded by Service District
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Marion County Extension & 4-H Service District
FY 24-25 DRAFT Budget
OSU Extension Contracted Services - Personnel Budget Detail
Updated 04/15/24

POSITION	NAME	FTE	FY 24-25		DISTRICT BUDGET
			PROJECTED FTE COST	DISTRICT FTE	
4-H Club and Camp Coordinator, Professional Faculty	McCabe, Melanie	1.00	112,917	0.80	90,334
4-H School Enrichment Coordinator, Professional Faculty	Noack, Kelly	1.00	102,650	1.00	102,650
4-H Education Program Assistant 2	Ryan Thompson	1.00	79,779	1.00	79,779
4-H Administrative Program Assistant	Tipton, Margi	1.00	101,860	1.00	101,860
4-H Outreach Coordinator - Rural Marion Co	Primm, Laura	1.00	101,907	1.00	101,907
4-H Education Program Assistant 2	TBD	1.00	84,799	1.00	84,799
Small Farms Outreach Coordinator, Professional Faculty	White, Haley	1.00	104,930	0.60	62,958
Agritourism and Marketing, Professional Faculty	Comerford, Audrey	1.00	98,818	0.60	59,291
Field Crops, Professor of Practice, Marion/Clackamas (start date, June 1)	Bugingo, Collins	1.00	137,308	0.20	27,462
Groundwater Education Program Coordinator	Lucas, Christina	1.00	109,958	0.10	10,996
Agricultural and Water Project assistant (per year for 3 years)	Godwin, Derek		35,000		35,000
Administrative Office Manager, Professional faculty	Alvarez, Elvira	1.00	108,519	1.00	108,519
Front Office, Office Specialist 1	Levy, Susan	1.00	78,769	1.00	78,769
Front Office, Office Specialist 2	TBD	1.00	87,954	1.00	87,954
Open Campus Juntos Program Outreach Coordinator	Yuridia Reyes	1.00	111,882	1.00	111,882
Food Safety Education Program Assistant 2	Sarah Contreras	1.00	89,668	0.60	53,801
Community Horticulture Education Program Assistant	TBD	0.49	32,079	0.49	32,079
Students/Interns	TBD	n/a		n/a	50,000
TOTALS		15.49	1,578,797	12.39	1,280,039

**Marion County Extension & 4-H Service District
 FY 24-25 DRAFT Proposed Budget
 OSU Extension Contracted Services**

	FY 22-23 ADOPTED	FY23-24 ADOPTED	FY24-25
CONTRACTED SERVICES			
Personnel (Wages & Benefits)	815,179	900,038	1,280,039
Various Income	(1,100)	(1,100)	(1,500)
Service Credits (cost share)	(3,330)	(3,330)	(4,000)
Office, Operating, Instructional Supplies	11,000	11,000	21,000
Minor Equipment (under \$5,000)	15,000	15,000	15,000
Telecommunications	14,000	15,000	15,000
Line & Network Access Charges	16,000	15,000	15,000
Postage/Freight	3,500	3,500	3,500
Utilities	1,500	1,500	2,000
Building Equipment and Repairs	2,000	2,000	2,500
Equipment Rental	1,500	3,000	3,000
Other Professional Services	16,000	17,000	50,000
Insurance, Licenses, Dues, Memberships	3,500	3,500	3,500
Duplicating, Printing, Publishing	12,000	12,500	12,500
Public Education Materials	5,500	6,000	8,000
Advertising, public relations, hosting	8,000	8,000	8,000
Travel, Professional Development, Startup	45,000	50,000	50,000
North Willamette Research & Extension Center	50,000	50,000	50,000
Total Costs	1,015,249	1,108,608	1,533,539

Unclassified Salaries

Unclassified Employees														
Employee Name (LFM)	Employee ID Number	Annual Rate @	Percent Salary Increase	Annual Rate @	FTE	PCT	Total FTE	Salary Total	Health Insurance	Employees Retirement %	Total Variable OPE	OPE Total	Grand Total	OPE %
		7/1/2024	3.00%	7/1/2024					19,332	Variable	8.46%			
Alvarez, Elvira	931-263-871	64,260	3.00%	66,192	1.00	100	1.00	66,192	19,332	26.28%	22,995	42,327	108,519	63.95%
Comerford, Audrey	931-802-827	57,264	3.00%	58,992	1.00	60	0.60	35,395	11,599	26.28%	12,296	23,895	59,291	67.51%
Lucas-Woodruff, Chrissy	931-266-972	65,292	3.00%	67,260	1.00	10	0.10	6,726	1,933	26.28%	2,337	4,270	10,996	63.48%
McCabe, Melanie	930-685-569	67,428	3.00%	69,456	1.00	80	0.80	55,565	15,466	26.28%	19,303	34,769	90,334	62.57%
Noack, Kelly	931-537-336	60,024	3.00%	61,836	1.00	100	1.00	61,836	19,332	26.28%	21,482	40,814	102,650	66.00%
Reyes, Yuridia	932-460-506	66,684	3.00%	68,688	1.00	100	1.00	68,688	19,332	26.28%	23,862	43,194	111,882	62.88%
White, Hayley	931-900-489	61,668	3.00%	63,528	1.00	60	0.60	38,117	11,599	26.28%	13,242	24,841	62,958	65.17%
Primm, Laura	TBD	59,500	3.00%	61,285	1.00	100	1.00	61,285	19,332	26.28%	21,290	40,622	101,907	66.28%
Field Crops Faculty TBA		85,008	3.00%	87,558	1.00	20	0.20	17,512	3,866	26.28%	6,084	9,950	27,462	56.82%
Unclassified		Totals					6.30	\$ 411,315	121,792		142,891	\$ 264,683	675,998	64.35%

Classified Salaries

Classified Non-IT Employees																			
Employee Name (LFM)	Employee ID Number	Acct	Annual Rate @	Anniv. Date	Salary Grade	Current Step	Step @ Anniv.	COLA Increase	COLA	FTE	PCT	Total FTE	Salary Total	Health Insurance	Employees Retirement %	Total Variable OPE	OPE Total	Grand Total	OPE %
			7/1/2024					11/1/2024	2.00%					19,332	Variable	8.46%			
Contreras, Sarah	934-319-902	10301	50,112	6/1/2025	20	5	6	11/1/2024	2.00%	1.00	60	0.60	30,683	\$ 11,599	29.08%	11,518	23,118	53,801	75.34%
Levy, Susan	934-562-912	10301	41,904	7/1/2025	13	8	9	11/1/2024	2.00%	1.00	100	1.00	42,587	\$ 19,332	31.10%	16,850	36,182	78,769	84.96%
Roush, Vincent	933-665-968	10301	41,904	6/1/2025	20	1	2	11/1/2024	2.00%	0.49	0	0.00	-	\$ -	29.08%	-	-	-	0.00%
Thompson, Ryan	932-377-244	10301	41,904	10/1/2024	18	3	4	11/1/2024	2.00%	1.00	100	1.00	43,948	\$ 19,332	29.08%	16,498	35,830	79,779	81.53%
Tipton, Margi	931-545-668	10301	57,600	6/1/2024	18	10	10	11/1/2024	2.00%	1.00	100	1.00	60,003	\$ 19,332	29.08%	22,525	41,857	101,860	69.76%
4-H EPA 2 TBD		10301	45,672	7/1/2024	20	3	4	11/1/2024	2.00%	1.00	100	1.00	48,588	19,332	26.28%	16,879	36,211	84,799	74.53%
Office Spec 2 TBD		10301	47,808	7/1/2024	16	8	9	11/1/2024	2.00%	1.00	100	1.00	50,929	19,332	26.28%	17,693	37,025	87,954	72.70%
Community Hort EPA TBD		10301	45,672	7/1/2024	20	3	4	11/1/2024	2.00%	0.49	100	0.49	23,808	-	26.28%	8,271	8,271	32,079	34.74%
Classified			Totals									6.09	\$ 300,546	108,259		110,234	\$ 218,493	519,040	72.70%



2023-2024 DEPARTMENT VOLUNTEER & HOUR REPORT

Information collected on this form is used to compile the Marion County Volunteer Annual Report. All county departments with volunteers (including interns and volunteer advisory boards/committees) contribute to this publication. During National Volunteer Week in April, highlights of the report are presented to the Board of Commissioners. Information from the report is used throughout the year in a variety of ways.

Contact Name: Elvira Alvarez, Administrative Office Manager

Department: OSU Extension Service, Marion County

Extension Programs with OSU Faculty Funded by the Service District

OSU Extension 4-H Youth Development (McCabe, Noack, Primm, Thompson, Tipton and Rousch)

4-H Youth Development relies on the volunteers to help our 4-H Staff to reach youth in Marion County using researched-based information and positive youth development practices. 4-H volunteers work directly with youth engaging them in out-of-school time activities that promote positive youth development and learning. Each 4-H Volunteer Leader receives an introductory training in 4-H, Positive Youth Development and the Oregon 4-H Youth Thriving Model as well as yearly Child Protection Training. All volunteers receive additional trainings throughout the year and a criminal history check. At minimum each 4-H Club volunteer, donates 60 hours a year working directly with youth in Marion County. 4-H programming in the county serves traditional club based programs, non-traditional community outreach and school partnerships and rural communities across Marion County.

OSU Open Campus Juntos Program (Reyes)

The OSU Juntos program arrived in Marion County in 2021. *Juntos* means “together” in Spanish, which reflects the program’s core values of engaging the entire family and school partners in the students’ educational goals. The program is designed to transform pathways to higher education for Latinx youth by bringing the families and educational institutions together. Juntos is unique among college access programs because it engages the entire family while minimizing barriers to participation. Juntos workshops and family nights are held at the local K-12 schools and administrators and teachers are encouraged to attend and participate. The culturally responsive programming is designed for 8-12th grade students and their families. This allows for earlier development of interest and motivation for college. Commencing July 2024, the county will be served by a 1.0 FTE program coordinator.

OSU Extension Small Farms (White)

The Small Farms program improves the economic and environmental sustainability of small farms in Marion County by employing appropriate scale production and marketing techniques. The program works toward improving small farm horticultural production and small-scale livestock, poultry & forage production through a wide variety of classes, fostering farmer to farmer engagement and education, with the goal of improving stewardship, land management and conservation practices, and alternative and special marketing suited for small farm businesses. Small Farms offers educational programs that help new and prospective small farmers to learn the ins and outs of small-scale agriculture and business.

OSU Extension Agritourism (Comerford)

The OSU Extension Service agritourism program in Marion County fosters agriculture and tourism connections through researched-based knowledge and education and seeks to strengthen the understanding of agritourism and farm-direct sales to build financially viable farms, encourage sustainable practices and industry resilience through networks and educational resources.

Agritourism is a blend of the agriculture and tourism industries, and business practices that connect consumers with farmers, farmland, and farm products, usually at the farm. Agritourism benefits farmers, value-added producers, consumers, and communities by increasing resources for farms, value-added products and operations, promoting farm viability and sustainability, luring long distance visitor travel to farms to look and learn, educating consumers about local farm products, and the positive social, economic, and environmental impact of farming. Agritourism accounts for a \$985 Million economic impact in the nine counties of the Willamette Valley including 9,000 on-farm jobs and 2,000 off-farm jobs across the study area.

OSU Extension Field Crops (Collins Bugingo- start date 6/1/2024)

Extension field crops delivers educational programming via large grower meetings, field days, presentations at regional industry events and through in-person sites visits, phone, and emails. The program regularly publishes Extension guides, factsheets, technical reports, and online resources, and delivers digital communications through a bi-monthly newsletter and Facebook page. This position is funded by Marion county at 0.20 FTE and state funded at 0.80 FTE.

OSU Extension Groundwater Education Program (Lucas-Woodruff)

The goal of the Well Water Program is to help Oregonians protect the groundwater that supplies their drinking water through education. County residents can have their well water tested for free and consult with the well water specialist regarding potential sources of contamination. Visit their website at wellwater.oregonstate.edu to look over the many publications available to help well water owners maintain their facilities in good working order.

OSU Extension Service Master Gardeners (EPA-vacant)

The Marion county Master Gardeners (MGs) are supported by state funded Associate Professor (practice) Brooke Edmunds and the District funds a half-time (0.49 FTE) EPA. The MGs continue to develop the Marion Garden, their 1.75-acre demonstration garden behind the Marion County Health Department. Development and management of the Garden is entirely supported by MG-generated funds. The Garden is utilized for public workshops on various occasions through mid-March, including topics like tree fruit and berry pruning. The Garden re-opened for activity in 2021 and has been receiving regular maintenance in preparation for more activities.

OSU Extension Service Family & Community Health (Contreras)

Master Food Preservers, are trained and then re-certified annually through OSU Extension Service, to provide education to the community about safe food preservation practices. The program is supported by Dr. Jared Hibbard-Swanson who supervises activities regionally and statewide, including Marion county EPA, Sarita Contreras. After completing the required trainings, Master Food Preservers give back by volunteering in the community, passing their knowledge onto local food preservers. These learned skills help food preservers avoid serious illness and reduce food waste.

In addition to answering phone and email food preservation questions, Master Food Preservers tested some new food preservation recipes and products from leading brands, sharing their results with the community online. Other activities include testing pressure gauges (almost 100 tested in 2020), staffing booths, teaching food preservation classes, nutrition, and cooking classes. Master Food Preservers partnered with 4-H and SNAP-Ed to teach a series of online food preservation and cooking classes to youth in the community in the fall. Ms. Contreras serves the Marion, Polk and Yamhill counties through a shared funding partnership model.

Extension Faculty (not funded by Marion County) but receiving administrative support

OSU Extension Forestry (Ahrens)

Family forest owners and Christmas tree growers in Marion County are primary clients for the Forestry and Natural Resources program that serves about 3,500 woodland owners with 83,000 acres. To promote successful tree and forest management across a wide range of needs, Extension Forestry education included classes, workshops, publications, and individual consultations in-person by e-mail, phone, and field visits. Priority issues for clients included forest damage and reforestation concerns related to fire, ice, and the heat wave. OSU Extension Forestry has worked collaboratively with OSU Extension Fire Program (mid-valley) to address needs of land and homeowners in Marion County.

OSU Extension 4-H Youth Development (Davalos)

Marion County's 4-H Extension is actively seeking to reach underserved populations. Among these populations are families who do not speak English, LGBTQ+ youth, youth with neuro divergent brains, and youth with social restrictions. In response to these needs, 4-H has provided various programs seeking to address these populations with inclusive and accessible programs such as the 4-H & U online program, 4-H Central Work-Activity Book, the 4-H Allied Guilds gamers club, and LGBTQ+ organizational partnerships.

USDA Supplemental Nutrition Assistance Program-Education (Kristofik)

USDA SNAP-Ed partners with OSU Extension to deliver nutrition information to schools and underserved communities in Marion County. Carly Kristofik is the program coordinator and has two EPAs assisting her, Francis Lopez and Yolanda Rodriguez. Programs and materials are delivered in English and Spanish. SNAP-Ed receives some travel support funds from the service district.

Community Horticulture, Master Gardeners (Edmunds)

The OSU Extension Service Master Gardener program in Marion County trained 39 class members in 2023. These class members and an additional 173 veteran Master Gardeners (MG's) volunteered a total of 15,506 hours of community service in the county in 2023. MG volunteers staffed the Plant Clinic in the Extension office through mid-March. During the pandemic the MG's continued to offer diagnostic service remotely through their MG Association webpage. The volunteers also contributed a weekly radio program through mid-March on Thursday morning on KBZY 1490 radio in Salem and continue to do so remotely.

Faculty serving Marion county, not supported by Marion county funds

OSU Extension Dairy Management (Cruickshank)

The Statewide Extension Dairy Management faculty member is housed within Marion County and serves dairies and other industry stakeholders to increase the sustainability of dairy enterprises on the environmental, economic, welfare, and social fronts.

Regional Fire Specialist (Bordelon)

The Fire Program uses education, outreach, and boundary spanning partnerships to foster the resiliency of communities and landscapes to wildfire at scale. A team of six (wildland) fire specialists helps seek regionally relevant solutions that make sense in the diverse ecological and social contexts of their areas. Focal topics of the Program include science translation and application; supporting planning, implementation, and adaptation of specific landscape scale projects and partnerships; and engaging in, supporting, and learning from fire policy.

Seed Certification Aide (Freres)

The Oregon Seed Certification Service provides a service to the public for the maintenance and increase of quality seed and propagating material. The service is provided to ensure varietal purity and seed quality through review and retention of crop production records and a series of field and laboratory evaluations. The Oregon Seed Certification Service certifies approximately 250,000 acres of seed crops annually. This acreage represents 50 different crop species. Twenty-five hundred seed growers, 382 seed warehouses and 237 contractors are involved in the Oregon Seed Certification process.

Food Security and Safety Manager (Hibbard-Swanson)

This position serves on the statewide team of the OSU Extension Family and Community Health Program in the College of Public Health and Human Sciences. Hibbard-Swanson will develop and implement an integrated vision for Extension’s community food security programming, which is defined as equitable access to affordable, nutritious and culturally appropriate food. This vision will bring together community food security efforts, food safety and preservation efforts, educational approaches and future programming that meet the needs of Oregonians. This will be achieved through collaboration with OSU colleagues and national, state and local partners.

Part II: Number of Volunteers/Hours Contributed

Name of Volunteer Program or Advisory Board	Type of Volunteers (Volunteer, Intern, Board Member, VISTA, etc....)	Number of Volunteers	Number of Hours Served
Master Gardener Program	Volunteers	212	15,506
Family Community Health	Volunteers	11	235
4-H Youth Development	Volunteers and leaders	219	8,760
Agriculture	Interns	4	1,000
Juntos/Open Campus	Intern	1	70
OSU Ext Service, Marion Co volunteer hours		447	25,571

Estimated Growth for MC Extension and 4-H District

<u>Tax Year</u>	<u>Tax Rate</u>	<u>Assessed Value</u>	<u>% Change</u>	<u>Urban Renewal</u>		<u>Revenue</u>	<u>Compression</u>	<u>Revenue Less</u>		<u>Additional</u>	<u>Imposed Levy</u>	<u>Collection Rate</u>	<u>Net Revenue</u>	<u>% Change</u>
				<u>Excess Value</u>	<u>% Change</u>			<u>Compression</u>	<u>Taxes/Penalties</u>					
2015-16	0.05	22,490,480,722		578,631,941		1,099,580.11	6,069.90	1,093,510.21	1,114.92	1,094,625.13	98%	1,070,652.84		
2016-17	0.05	23,371,520,094	3.92%	603,525,603	4.30%	1,140,309.52	4,908.08	1,135,401.44	3,033.63	1,138,413.15	98%	1,114,199.10	4.07%	
2017-18	0.05	24,219,912,095	3.63%	640,681,076	6.16%	1,181,636.56	4,674.67	1,176,961.89	1,283.45	1,178,221.47	98%	1,151,098.81	3.31%	
2018-19	0.05	25,344,013,124	4.64%	741,703,015	15.77%	1,232,746.80	4,995.76	1,227,751.04	3,424.64	1,231,175.68	98%	1,202,858.64	4.50%	
2019-20	0.05	26,502,974,171	4.57%	840,568,260	13.33%	1,286,643.29	4,778.89	1,281,864.40	1,683.96	1,283,548.36	98%	1,254,052.42	4.26%	
2020-21	0.05	27,618,295,240	4.21%	845,213,312	0.55%	1,342,706.16	4,829.34	1,337,876.82	1,811.19	1,339,688.01	98%	1,308,928.77	4.38%	
2021-22	0.05	28,765,707,802	4.15%	914,005,746	8.14%	1,395,605.74	4,903.09	1,390,702.65	2,365.30	1,393,067.95	98%	1,361,110.97	3.99%	
2022-23	0.05	30,223,197,362	5.07%	966,694,757	5.76%	1,466,373.69	4,695.48	1,461,678.21	1,461.42	1,463,139.63	98%	1,429,604.47	5.03%	
2023-24	0.05	31,758,640,918	5.08%	1,157,850,936	19.77%	1,533,580.47	4,797.44	1,528,783.03	3,225.76	1,532,008.79	97%	1,486,048.53	3.95%	
Est. 2024-25	0.05	33,286,400,000	4.81%	1,185,775,000	2.41%	1,605,031.25	4,900.00	1,600,131.25	2,000.00	1,602,131.25	97%	1,554,067.31	4.58%	

Estimated figures as of March 11, 2024



MARION COUNTY EXTENSION AND 4-H SERVICE DISTRICT

PROTOCOL FOR CALCULATING MANAGEMENT SERVICES FEE FOR SERVICES PROVIDED BY THE COUNTY TO THE DISTRICT

GOVERNING BODY
 Kevin Cameron
 Sam Brentano
 Janet Carlson

BUDGET OFFICER
 Tamra Goettsch

Courthouse Square
 555 Court St. NE, 3rd Fl.
 P.O. Box 14500
 Salem, OR 97309-5036
 (503) 588-7975
 (503) 373-4460 – FAX

www.co.marion.or.us

1. Development of Fee Rate: The Marion County Extension and 4-H Service District (MCE4H) shall pay Marion County 5% of the imposed levy amount received from the Marion County Assessor’s Office for management services that are provided to the district annually.
2. Payment for Services: After the end of each fiscal year, yet prior to the close of the fiscal year financials, Marion County Community Services shall invoice the MCE4H for services provided by Marion County to the district, as outlined in #1.
 - a. Community Services shall distribute the funds as follows:
 - i. Legal Counsel – Payment for actual legal counsel billings received for services rendered to the district within each fiscal year shall be paid first from the 5% calculated amount.
 - ii. Of the remaining funds, payment shall be made to the following departments according to the reflected percentages:
 - Community Services – 60%
 - Business Services – 20%
 - Finance – 20%.
3. Approval by Governing Body: The Marion County Extension and 4-H Service District Governing Body shall approve the total Management Services Fee amount through its annual budget, based on the above mentioned protocol.

Approved: June 7, 2016

FY 24/25 Imposed Tax Amount	5% of imposed tax levy	
	Imposed Tax Levy	\$ 1,554,067.00
	5% of levy	\$77,703.35
	Legal Fees (Actual)	<u>1,000.00</u>
		\$78,703.35
	Comm Services 60%	\$47,222.01
	Business Services 20%	\$15,740.67
	Fianance 20%	<u>\$15,740.67</u>
	Total	\$78,703.35

NET WORKING CAPITAL BUDGET JUSTIFICATION

Department: Marion County Extension 4H Service District
 Fund Number and Name: 605

FY 2024-25 Net Working Capital Calculation

	FY 23-24 Est	Guidline
RESOURCES		
Net Working Capital	1,868,169	actual, as recorded in FIMS
General Fund	-	usually the amount budgeted
Chapter 530 Forest Rehab.	1,785	estimated, may be different than budget amount
Interest	55,320	estimated, may be different than budget amount
Property Tax Revenue	1,497,607	estimated, may be different than budget amount
Transfers In	149,176	usually the amount budgeted
total	3,572,057	
EXPENDITURES		
Personal Services (Community Education Services)	990,276	estimated, is likely to be different than budget amount
Materials & Services	268,379	estimated, is likely to be different than budget amount
Capital Outlay	-	estimated, may be different than budget amount
Special Payments	-	estimated, may be different than budget amount
Transfers Out	149,176	Transfer of Contingency
total	1,407,831	
UNEXPENDED BALANCE	2,164,226	use this as the Net Working Capital for FY 24-25
		INCLUDES CAPITAL RESERVE FUNDS

**based on current expenditures at the end of the second quarter