

# **Yamhill County Extension Service District**

## **Budget Message and Document**

**FY 2024-2025**

### **Budget Committee**

#### **Board of Directors**

Lindsay Berschauer  
Kit Johnston  
Mary Starrett

#### **Citizen Members**

Terry Hart  
Miriam Vargos Corona  
Helle Ruddenklau

**Rich Riggs  
Budget Officer**

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McMinnville OR 97128  
503-434-7517

**Yamhill County Extension Service District**  
**Budget Message for the FY 2024-2025 Budget**

**Rich Riggs - Budget Officer**  
**Kelli Watcherson – Local Liaison**  
**May 16, 2024**

**Background**

The Yamhill County Extension Service District is a unit of local government managed by an elected Board of Directors consisting of the three Yamhill County Commissioners. It was formed in May 1986 when the citizens of Yamhill County passed a ballot measure forming the District and establishing a tax base. The taxes collected by the district provide the local support for the Oregon State University Extension Service Office in Yamhill County. The Extension Service operates cooperatively with state, federal, and county funding to offer educational programs for local citizens. Before the formation of the district, county funding for the OSU Extension Service in Yamhill County came from the Yamhill County General fund.

As a taxing district, the Yamhill County Extension Service District is required to hold an annual budget committee meeting for the review and approval of the upcoming year's budget. The Budget Committee reviews the budget, hears public comment, and approves the budget. The budget is then published in the newspaper and presented for adoption at the District budget hearing, which must be held annually prior to June 30. The budget message is presented at the first Budget Committee meeting and is intended to explain the proposed budget and outline any significant changes in the District's position.

**How are the District's Tax Revenues Calculated?**

With the passage of ballot measures 47 and 50 in 1996, the law required reductions in taxing authority and the conversion of a tax base to a permanent rate. The District's permanent rate was established in 1997 and replaced the tax base rate originally established under the 1986 ballot measure. The District's permanent rate is 0.0449 per \$1000 of assessed value in the county. The law allows a maximum of 3% growth in assessed value in the county, not including new construction. Therefore, the District can increase its tax revenue by a maximum of 3%, plus the value of new construction multiplied by the District's permanent rate. The method used to calculate the FY 2024-25 tax revenues is illustrated below:

2023-2024 Assessed property Value in Yamhill County	\$11,558,287,228
2024-2025 Estimated Assessed property Value -- 3% increase	\$11,905,035,844
Multiplied by Extension Permanent Rate -- .0449 per \$1000	\$ 534,536
Less Estimated Uncollectible Taxes of 5% (x .95)	\$ 507,809

**FY 2024-2025 Total Anticipated Tax Revenue of \$507,809 is used in the budget forms for "Taxes Necessary to Balance Budget."**

Current law allows taxing districts to approve the budget by the amount of the permanent rate. In previous years, the District certified the permanent rate. If an amount is certified, that is the maximum the district can collect. If new growth exceeds expectations and the permanent rate generates more than expected, the District could not collect it. By certifying the rate, the District

will be allowed to collect the total amount generated by the assessed value. **The Budget Officer recommends that the Extension Service District Budget Committee move that the District Board of Directors levy the permanent rate of .0449 dollars per \$1000 when approving the budget.**

### **Oregon State University/Yamhill County Partnerships**

The OSU Extension Service has been in existence since 1911 and began operating in Yamhill County in 1916. 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 to function as an integral part of the county. Faculty housed in this office and partner counties deliver educational programs to Yamhill County citizens in several key areas: Commercial Agriculture, Gardening, 4-H Youth Development, Family and Community Health, Juntos, Agritourism, Food Preservation, Forestry and Natural Resources.

The OSU Extension Service Yamhill County office currently houses two Extension program faculty, a seed certification aide and two nutritional educational program assistants funded by state, federal and grant funds and fees. County funded positions include the Small Farms faculty position, Agritourism Coordinator, Local Liaison/Office Manager, a 4-H Administrative Program Specialist, a Community Horticulture Program Assistant and a multi-program support intern.

The OSU Open Campus position was created in 2015 with the increase in state legislative funding and a partnership with Chemeketa Community College. This position delivers college and career readiness programs for youth in Yamhill County and collaborates with school districts to improve high school completion rates. Chemeketa funds 0.50 FTE and OSU funds the other 0.50 FTE. The position is housed at Chemeketa's Yamhill Valley campus and is supported by a combination of Chemeketa and service district funds (travel, supplies, etc.).

Other OSU Extension faculty members providing assistance in Yamhill County are located at: North Willamette Research and Extension Center (NWREC), on campus at Oregon State University in Corvallis and in neighboring county Extension offices. These include expertise in Orchard Crops including hazelnuts, Dairy, Livestock and Forages, Well Water, Nursery Crops, Integrated Pest Management, Berries, Vegetable Crops, Christmas Trees and Wine Grapes. All Extension faculty members work cooperatively to share expertise and educational programs across county lines. They also cooperate with and rely on Extension specialists and other faculty at OSU's Corvallis campus, making the expertise and research-based information from OSU available to the citizens of Yamhill County.

### **Explanation of Budget Details**

#### **Resources (Form LB-20)**

Yamhill County Extension Service District resources for the 2024-2025 fiscal year consists of 1) the estimated ending balance from the prior fiscal year, 2) estimated taxes levied for the current year, 3) estimated taxes owed from prior years and 4) estimated interest. Cash remaining in county funds is expected to be approximately \$37,651. This amount varies from year to year because of fluctuations in actual expenses versus budgeted expenses. Amounts estimated to be received for previously levied taxes and interest were based on actual amounts received in previous years and estimates provided by county employees.

### **Expenditures (Form LB-30)**

Most of the District funds are sent to OSU for Contracted Services. OSU then pays for all of the operations of the Yamhill County Office of OSU Extension. This budget proposes that the funds remaining in the county be spent on the annual audit, rent, utilities, and custodial services for the office and meeting room usage. Remaining funds will be kept in reserves.

Budgeted reserves are kept in county funds in order to cover billings for county Extension office expenses in the interval before taxes are collected each year. A payment to OSU for Contracted Services is often made in October out of these reserves, and county funds are replenished as district taxes are collected. Our goal is to maintain these reserves at about 10% of the annual total service expenses to Oregon State University.

### **Oregon State University Extension Service Budget Sheet**

The OSU budget sheet consists of two columns that track available resources and expenditures at OSU and at the county. The total available resources include the remaining fund balance, income to the Yamhill County Extension Office from sales of publications and fees, estimate of taxes collected from previous years, estimate of interest, and any transfers of funds from other Extension offices. The sales and service income is deposited directly to the appropriate OSU program accounts in small amounts as it is received.

The largest expenditure is for salaries and OPE (employee benefits). These funds provide salaries and benefits for 3.0 FTE of program and administrative support staff, as well as temporary and student interns/workers. These funds also include 0.4 FTE salary/benefits for the Small Farms position, 0.4 FTE Food Preservation and Safety and 0.2 FTE for Agritourism. The remaining expenses are for Services and Supplies, including office supplies, communication expenses, computers and other equipment, travel and professional development. \$10,000 is allocated to support NWREC, including olive research, berries, hazelnuts, etc.

Office space is rented from Yamhill County (Facilities). Rent will remain at \$23,338 for the 2024-2025 fiscal year. This will be paid directly by Yamhill County. The rent includes utilities and a \$400/month fee to use the auditorium, which is *essential* for our providing educational programs to the public.

## OSU Extension Service - Yamhill County Budget Sheet

Fiscal Year 2024-2025

Line #	Resources	OSU	County/District	Total Funds
1	Beg Fund Balance @ 07-01-2024	\$76,896	\$43,124	\$120,020
2	County/District Appropriations	\$496,000	\$11,809	\$507,809
3	Previously levied taxes	\$0	\$12,383	\$12,383
4	Interest	\$0	\$4,073	\$4,073
5	Sales, Fees, Other income	\$250	\$0	\$250
6	<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$573,146</b>	<b>\$71,389</b>	<b>\$644,535</b>
7	<b>Expenditures</b>	<b>OSU</b>	<b>County/District</b>	<b>Total Funds</b>
8	Unclassified Salaries	\$117,804	\$0	\$117,804
9	Classified Salaries	\$117,116	\$0	\$117,116
	Budgeted - Field Crops faculty start-up funds	\$10,000	\$0	\$10,000
	Budgeted - .2 FTE for Food Preservation	\$35,867	\$0	\$35,867
11	Budgeted - Student intern - multi-program	\$15,600	\$0	\$15,600
12	<b>Sub-Total Salaries &amp; Wages</b>	<b>\$296,387</b>	<b>\$0</b>	<b>\$296,387</b>
13	Other Payroll Expenses (OPE) Unclassified	\$71,233	\$0	\$71,233
14	Other Payroll Expenses (OPE) Classified/Temps/Students	\$86,259	\$0	\$86,259
15	<b>Sub-Total Personnel and OPE</b>	<b>\$157,492</b>	<b>\$0</b>	<b>\$157,492</b>
16	Office, Operating, Instructional Supplies	\$12,500	\$0	\$12,500
17	Minor Equipment (under \$5,000 per unit) and computers	\$6,000	\$0	\$6,000
18	Telecommunications	\$7,000	\$0	\$7,000
19	T1 Line & Network Access Charges	\$15,096	\$0	\$15,096
20	Postage/Freight	\$1,000	\$0	\$1,000
21	Utilities (includes secure shred & chilled water)	\$850	\$0	\$850
22	Building/Equipment Repairs	\$300	\$0	\$300
23	Security Service	\$700	\$0	\$700
24	Equipment Rentals	\$250	\$0	\$250
25	Building Rentals & Leases	\$0	\$23,338	\$23,338
26	Other Professional Services	\$6,000	\$5,900	\$11,900
27	Duplicating, Printing, Publishing	\$10,000	\$0	\$10,000
28	Advertising, public relations, hosting	\$2,300	\$0	\$2,300
31	Travel, conference, dues, licenses, insurance -10+ people	\$23,600	\$0	\$23,600
32	Audit and state fee	\$0	\$4,500	\$4,500
33	<b>Subtotal Service, Supplies, Travel</b>	<b>\$85,596</b>	<b>\$33,738</b>	<b>\$119,334</b>
34	Capital Outlay (\$5,000 & over per unit)	\$0	\$0	\$0
35	Transfers-Out To Other Counties (specify below):	\$0	\$0	\$0
	NWREC	\$10,000	\$0	\$10,000
36	<b>TOTAL BUDGETED EXPENDITURES</b>	<b>\$549,475</b>	<b>\$33,738</b>	<b>\$583,213</b>
37	<b>Ending fund balance (6/30/2025)</b>	<b>\$23,671</b>	<b>\$37,651</b>	<b>\$61,322</b>

**RESOURCES**  
**OSU Extension Service District**  
(Fund)

**Yamhill County**  
(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024-25			
	Actual		Adopted Budget This Year Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
1	74430	56874	30,329	1 Available cash on hand* (cash basis) or	43124			1
2				2 Net working capital (accrual basis)				2
3	8725	11342	10,000	3 Previously levied taxes estimated to be received	12383			3
4	1688	2308	3,000	4 Interest	4073			4
5				5 Transferred IN, from other funds				5
6				<b>OTHER RESOURCES</b>				6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
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21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29	84843	70524	43329	29 Total resources, except taxes to be levied	59580	0	0	29
30				30 Taxes estimated to be received	496000			30
31				31 Taxes collected in year levied				31
32	84843	70524	43329	32 <b>TOTAL RESOURCES</b>	55580	0	0	32

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**Requirements Summary**  
ALLOCATED to an organizational unit or program & activity.

OSU Extension Service District  
(Fund)

Yamhill County  
(Name of Municipal Corporation)

	Historical data			Requirements for <u>Extension</u> (Name of program or organizational unit)	Budget for next year 20 <u>24</u> <u>25</u>			
	Actual		Adopted budget this year year 20 <u>23</u> <u>24</u>		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second preceding year 20 <u>21</u> <u>22</u>	First preceding year 20 <u>22</u> <u>23</u>						
1				1 Personnel services				1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7				7				7
8				8 Total personnel services				8
9				9 Total full-time equivalent (FTE)				9
10				10 Materials and services				10
11	441675	347928	457736	11 Contract Services (Appropriations)	496000			11
12	2450	4050	5000	12 Admin Services/Audit Fee	4500			12
13	23338	23338	23338	13 Rent/Utilities	23338			13
14	4512	4968	5600	14 Custodial Contract	5900			14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27	471975	380284	491674	27 Total materials and services	529738			27
28				28 Capital outlay				28
29				29				29
30				30				30
31				31				31
32				32				32
33				33				33
34				34 Total capital outlay				34
35	56873	41582	37691	35 Organizational unit / Activity total	37651			35



**Oregon State University**  
**Extension Service**  
**Yamhill County**

**Kristopher Elliott**  
 Extension Associate  
 Director/  
 Acting Vice Provost

**Yamhill County Extension**  
**2024-2025**

**Rich Riggs**  
 Western Regional Director

**Agriculture, Forestry & Natural Resources**

**Office Admin. & Program Support**

**4-H Youth Development**

**Open Campus**

**Family & Community Health**

**Vacant**  
 1.0 Yamhill, Washington,  
 Polk Field Crops Faculty

**Heather Stoven**  
 0.6 Community Hort./  
 \*0.4 Small Farms Program  
 Faculty

**Audrey Comerford**  
 1.0 Agritourism Program  
 Coordinator\*  
 Marion, Polk, Yamhill  
 \*0.2 Yamhill County

**Kelli Watcherson**  
 1.0 Local Liaison/  
 Administrative Office Manager  
 Professional Faculty

**Carla Stables**  
 1.0 Administrative  
 Program Assistant/Horticulture  
 Office Support

**Student Worker**  
 Office/All Program Support

**KayLani Cruz**  
 1.0 4-H Program  
 Faculty

**Vickie Smith**  
 1.0  
 4-H Administrative  
 Program Specialist

**Jose Garcia**  
 1.0 Juntos Coord.  
 Faculty

**Jared Hibbard-Swanson**  
 1.0 Food Security/Safety Mgr.  
 Faculty

**Maria Falcon**  
 1.0 EFNEP/ SNAP-Ed  
 Educational Program Asst.

**Abbie Warmbier**  
 0.80 SNAP-Education/Outreach  
 Educational Program Asst.

**Faculty/Staff Located in Other Offices  
 Who Serve Yamhill County**

- Carly Kristofik – SNAP-Ed Manager, Marion/Polk/Yamhill
- Nik Wiman – Orchard Crops, NWREC
- Aaron Groth – Regional Wildfire Specialist - Clatsop
- Kayla Bordelon – Regional Wildfire Specialist - Linn
- Vacant – Forestry - Columbia
- Campus - Wine Grapes, Soils, Dairy
- North Willamette Research & Extension Center (NWREC) -  
 Christmas Trees, Berries, IPM, Nursery,  
 Vegetable Crops, Olive Research

Boxes are fully funded by Yamhill District.  
 \*Asterisk indicates partial Yamhill District funding.