

BUDGET COMMITTEE MEETING



MARION COUNTY EXTENSION AND 4-H SERVICE DISTRICT

Fiscal Year 2026-2027



MARION COUNTY EXTENSION AND 4-H SERVICE DISTRICT BUDGET COMMITTEE MEETING

GOVERNING BODY

Colm Willis
Kevin Cameron
Danielle Bethell

DATE: April 1, 2026
TO: Marion County Extension and 4-H Service District Board
FROM: Kelli Weese, MCE4H Secretary/Budget Officer
RE: Meeting Procedures

BUDGET OFFICER

Kelli Weese

BACKGROUND:

The Budget Committee operates under a formal set of meeting procedures. The committee is asked to review and (re)affirm these procedures to ensure compliance with Oregon law and efficient meeting operations.

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

KEY POINTS:

1. Legal Authority

- Committee operates under Oregon Local Budget Law, functioning as a public body

2. Committee Structure

- 3 County Commissioners
- Up to 3 appointed citizen members (Citizen members serve 3-year terms)

3. Leadership

- Committee elects:
 - **Chair** (runs meetings, votes but does not make motions)
 - **Vice Chair** (acts in chair's absence)

4. Vote

- Approve the budget
- Set tax levy

5. Public Involvement

- At least **one public comment opportunity** is required before budget approval.

6. Parliamentary Procedure

- Standard motion/second/vote process
- Chair manages discussion and order
- Motions can be:
 - Amended, referred to subcommittees, or appealed if ruling is disputed

RECOMMENDATION:

No major policy changes are proposed.

Staff recommends the Budget Committee moves to ratify Meeting Procedures that were originally adopted on July 30, 2015 as presented for FY 26-27 Marion County Extension and 4-H Service District Budget Committee meeting.

The MCE4H Budget Committee Meeting Procedures are available in:
Attachment 8: Meeting Procedures, page 123



Marion County Extension and 4-H Service District (MCE4H)

Meeting Minutes – May 1, 2025

DISTRICT BUDGET COMMITTEE MEETING

1. Convene Joint Service District Board Meeting and Fiscal Year 2025-26 Budget Committee Meeting

The meeting of the Marion County Extension and 4-H Service District (MCE4H) was called to order by Director Colm Willis at 3:00 p.m. Introductions were made.

1.1. Note Attendance:

Budget Committee Members: Commissioner Colm Willis, MCE4H Director; Commissioner Kevin Cameron, MCE4H Director; Dana Castano, Community Member (*attended virtually*); Amy Goulter-Allen, Community Member; Destinee Schuster, Community Member

Attending: Stephen Elzinga, MC Legal Counsel; Scott Norris, MC Legal Counsel; Trevor Lane, MC Board's Office; Kelli Weese, MC Community Services Director and MCE4H Budget Officer; Laura McClellan, MC Community Services; Elvira Alvarez, OSU Extension Office Manager; Richard Riggs, OSU Extension Regional Director; Shawn Donkin, North Willamette Research and Extension Center (NWREC)

There were technical difficulties with audio and Member Castano who was attending virtually was unable to participate in the district board meeting but was able to take part in the budget committee meeting.

1.2. Recess MCE4H District Budget Committee

The District Budget Committee Meeting was recessed by Director Willis at 3:02 PM.

Items 2-3 from the agenda: District Board Meeting.

Minutes for the District Board Meeting were presented for approval at the District Board Meeting on June 5, 2025

4. Adjourn District Meeting and Reconvene District Budget Committee Meeting

Director Cameron adjourned the District Board meeting at 3:13 PM and re-convened the District Budget Committee meeting at 3:13 PM.

5. Budget Committee Business

5.1 Appoint Budget Committee Chair and Vice Chair

MOTION: Director Cameron made a motion to nominate Director Willis as Budget Committee chair. Member Castano seconded the motion. A voice vote was unanimous. **MOTION PASSED.**

MOTION: Director Cameron made a motion to nominate Dana as Budget Committee vice chair. Member Schuster seconded the motion. A voice vote was unanimous. **MOTION PASSED.**

5.2 Ratify Budget Committee Meeting Procedures - Presented by Kelli Weese

Budget Committee Meeting Procedures, adopted in 2015 by the District Board, were presented to the budget committee for approval.



Marion County Extension and 4-H Service District (MCE4H)

Meeting Minutes – May 1, 2025

DISTRICT BUDGET COMMITTEE MEETING

MOTION: Member Castano made a motion to ratify the Budget Committee Meeting Procedures that were originally adopted on July 30, 2015, as presented for FY 2024-25 Marion County Extension and 4-H Service District Budget Committee meeting. Member Goulter-Allen seconded the motion. A voice vote was unanimous. **MOTION PASSED.**

5.3 Approve Budget Committee Meeting Minutes of May 21, 2024 - Presented by Kelli Weese

MOTION: Member Castano made a motion to approve the May 21, 2024, Budget Committee Meeting minutes as presented. Director Cameron seconded the motion. Member Schuster abstained from the vote as she was not present at this meeting. A voice vote was unanimous. **MOTION PASSED.**

6. Consider proposed FY 2025-26 Recommended Budget

6.1 Adopt Budget Calendar for FY 2025-2026 - Presented by Kelli Weese

MOTION: Member Schuster made a motion that the Marion County Extension and 4-H Service District approve the Budget Calendar as presented for Fiscal Year 2025-2026. Member Goulter-Allen seconded the motion. A voice vote was unanimous. **MOTION PASSED.**

6.2 Budget Message and Present Recommended Budget – Presented by Kelli Weese

The budget message and supporting documents were presented to the budget committee.

Summary of Presentation:

- Budget is in accordance with Oregon Revised Statutes.
- Funding for the MCE4H was approved by voters on May 19, 2015.
- MCE4H has a permanent tax rate limit of \$0.05 per \$1,000 of assessed valuation.
- For tax year 2024-2025, the Tax Assessor imposed taxes of \$1,604,237.
- FY 25-26: Marion County Tax Assessor's Office projects a 4-5% increase in revenues from the current year's tax assessment.
- The tax assessor's office anticipates a total collection rate of \$1,615,224 or about 97% approximate tax collection rate.
- Decrease from FY 24-25 budget of approximately \$101,786.
- The district works with OSU Extension Service and serves all 20-incorporated cities, as well as the 37-unincorporated areas of Marion County.

Significant Highlights

- Operations Ending Fund Balance is expected to decrease by 25%.
- Capital Reserve Ending Fund Balance is expected to increase by 12%
- FY 24-25: \$113,799 discrepancy between Service District Budget and OSU Extension Proposed Budget, expected to be offset by lower-than-anticipated expenditures.
- FY 25-26: Refilling the Small Farms Outreach Program Coordinator position, increasing district costs from 0.66 FTE to 1 FTE (~\$36,000 increase).
- Proposed new line item 525951 - Community Based Distribution.



Marion County Extension and 4-H Service District (MCE4H)

Meeting Minutes – May 1, 2025

DISTRICT BUDGET COMMITTEE MEETING

6.3 Public Comment

Public Comment was opened at 3:26 pm; No comments. Public Comment was closed at 3:27 pm.

Agenda Adjustment:

- Due to Director Cameron needing to leave the meeting early, Director Willis requested that items **8** and **9** on the agenda be moved up for discussion prior to proceeding with the remainder of the regular meeting.
- Director Willis noted that during the upcoming Budget Hearing, Board Directors will still have the opportunity to make any necessary changes.

8. Consider Approval of Levy Rate:

MOTION: Budget Committee Member Castano made a motion that the Marion County Extension and 4-H Service District approve an ad valorem property tax rate at \$0.05 per \$1,000 assessed value for FY 2024-25. Budget Committee member Destinee seconded the motion. A voice vote was unanimous. **MOTION PASSED.**

9. FY 2025-2026 Budget Recommendation

MOTION: Budget Committee member Schuster made a motion to approve the FY 2025-26 Marion County Extension and 4-H Service District budget for the amount of \$3,792,231. by category and fund, as presented by the Budget Officer; and forward the fiscal year 2025-26 Approved Budget to the Marion County Extension and 4-H Service District Governing Body for final adoption. Director Cameron seconded the motion. A voice vote was unanimous. **MOTION PASSED.**

7. FY 25-26 Budget Comments and Deliberations

- Director Cameron noted the need for increased recycling efforts and suggested a potential dedicated initiative through OSU Extension. He requested that this be taken into consideration as planning continues for the upcoming year.
- Member Destinee Schuster noted the need for a Beekeeper program and requested this also be taken into future consideration.
- The Committee requested Destinee coordinate having FFA students present at a future meeting.

Budget Committee Member Departure

Director Cameron departed the meeting however, a quorum was still maintained.

7.1 Budget Detail Discussion

Summary of Discussion

- The Committee requested that OSU Extension's budget be adjusted in the future to align with the adopted budget, even if the full amount will not be expended. Kelli Weese agreed to ensure this alignment moving forward to prevent future discrepancies between OSU Extension's budget and the MCE4H's adopted budget.



Marion County Extension and 4-H Service District (MCE4H)

Meeting Minutes – May 1, 2025

DISTRICT BUDGET COMMITTEE MEETING

7.2 OSU Extension Program Detail

Summary of Discussion:

- Director Willis shared concerns about the impact of OSU Extension positions in supporting the local community. He specifically requested additional information on what the positions do to support the local community.
 - Richard agreed to provide future updates from OSU Extension staff highlighting their services and contribution to the community, with the goal of continuing to improve their program.
- Richard clarified that all the funds in OSU Extension are not being used due to 3 recent vacancies and that 2 of these positions are being actively recruited for.
- Richard stated that the Small Farms Coordinator position is not being recruited due to OSU Extension Service proposing an increased cost to the district from 0.66 FTE to 1 FTE.
- Richard Riggs expressed that OSU Extension and their faculty offer important services to the community and he stated he will take comments back to keep improving their program.

7.3 North Willamette Research and Extension Center (NWREC) Presentation – Introduction by Richard Riggs

- Richard Riggs noted that the MCE4H Board approved a 3% increase to NWREC for Fiscal Year 2025-2026.
- Faculty from Marion County and surrounding counties collaborate with NWREC, particularly in work related to olives.
- Mr. Riggs invited Mr. Shawn Donkin to give a presentation of NWREC.

Summary of Presentation – Shawn Donkin Co-Interim Director for NWREC

- NWREC serves a seven-county region, with Marion County representing approximately 40% of the region's agricultural farm gate receipts.
- Center operates with a \$1.2 million budget, supplemented by external funding generated by faculty to support their programs.
- NWREC has multiple programs including work in fruit trees, nursery production, farm management, integrated pest management, agrivoltaics, berry crops, IR-4 pesticide research, small farms, plant pathology, Christmas trees, and vegetable crops.
- Mr. Donkin thanked the MCE4H Board for increasing funding from \$50,000 to \$56,000 for FY 25-26.

Summary of Discussion

- Committee expressed concern that although NWREC provides services to multiple counties, not all counties contribute financially. The committee felt that Marion County is being asked to compensate for this imbalance. While the committee is open to continued support, they emphasized the importance of equitable funding participation across all counties.
 - Shawn Donkin acknowledged the concern and noted that ongoing discussions are taking place to address the issue, with efforts underway to increase county contributions.



Marion County Extension and 4-H Service District (MCE4H)

Meeting Minutes – May 1, 2025

DISTRICT BUDGET COMMITTEE MEETING

- Committee requested that the new NWREC Director attend a future MCE4H Board meeting
- Director Willis expressed a desire to strengthen the relationship between NWREC and Marion County.

Adjourn

The District Budget Committee Meeting was adjourned at 4:57 pm.

Minutes respectfully submitted by Kelli Weese, District Secretary.

MARION COUNTY EXTENSION and 4-H SERVICE DISTRICT

Chair, Danielle Bethell

Date

Director, Colm Willis

Date

Director, Kevin Cameron

Date

Orig: Clerk

Cc: Board of Commissioners – MCE4HSD
Community Services

Proposed Budget

MARION COUNTY EXTENSION AND 4-H SERVICE DISTRICT



Fiscal Year 2026-2027

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

Budget Committee Meeting
FY 2026-27

Proposed Budget

Fiscal Year 2026-2027

Presented: April 1, 2026



Budget Committee Members

Colm Willis
Kevin Cameron
Danielle Bethell

Destinee Schuster
Dana Castano
Amy Goulter-Allen

Budget Officer: Kelli Weese

**Marion County Extension and 4-H Service District
2026-2027 Proposed Budget
Board of Directors & Appointed Officials**

<u>Position</u>	<u>Name</u>	<u>Term Expires</u>
Commissioner	Colm Willis Kevin Cameron Danielle Bethell	December 2026 December 2026 December 2028

<u>Position</u>	<u>Name</u>
Budget Officer	Kelli Weese

**Marion County Extension and 4-H Service District
2026-2027 Proposed
Budget Calendar**

Prepare Budget Documents	February 3 – April 1, 2026
Budget Preparation Meeting	February 3, 2026
Post Notice of Budget Committee Meeting on website	March 13, 2026
Publish First Notice of Budget Committee Meeting	March 13, 2026
Budget Committee Meeting	April 1, 2026
Prepare Budget Summary	April 1– June 3, 2026
Publish Budget Summary and Notice of Budget Hearing (5 to 30 days before hearing)	June 3, 2026
Public Hearing by Board of Directors	June 9, 2026
Board of Directors Adopts Budget, Makes Appropriations, Imposes Fees	June 9, 2026
Certify Fees to County Assessor	July 15, 2026

BUDGET MESSAGE



MARION COUNTY EXTENSION AND 4-H SERVICE DISTRICT

Budget Message

GOVERNING BODY

Colm Willis
Kevin Cameron
Danielle Bethell

April 1, 2026

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

BUDGET OFFICER

Kelli Weese

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 on May 19, 2015, establishing a permanent property tax rate of \$0.05 per \$1,000 of assessed valuation. FY 2026-27 represents the eleventh full year of district operations.

Courthouse Square
555 Court St. NE,
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The district serves all 20-incorporated cities, as well as the 37-unincorporated areas of Marion County, working in partnership with Oregon State University Extension Service to deliver educational programs, agricultural research, and technical support to residents.

For FY 2026-27, the Marion County Tax Assessor projects a 4.6% increase in assessed value compared to the current year. With an anticipated 94.5% collection rate, the District is expected to generate \$1,658,463 in current property tax revenue. Including collections from past-year taxes and penalties, total property tax revenue is projected at \$1,689,463, reflecting an overall collection rate of approximately 97%.

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After accounting for net working capital, investment earnings and other revenues, total resources available in the FY 2026-27 Recommended Budget equal \$3,581,853 across both operations and capital reserves. This represents a decrease of \$123,485 from the FY 2025-26 budget, primarily due to reductions in Net Working Capital within Operations resulting from increased expenditures.

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 9, 2026.

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 administrative support are provided by Marion County staff pursuant to the intergovernmental agreement between Marion County and the District.

The recommended budget for the district is shown on Page-53 and is titled “2026-27 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.

Significant Highlights for FY 2026-27

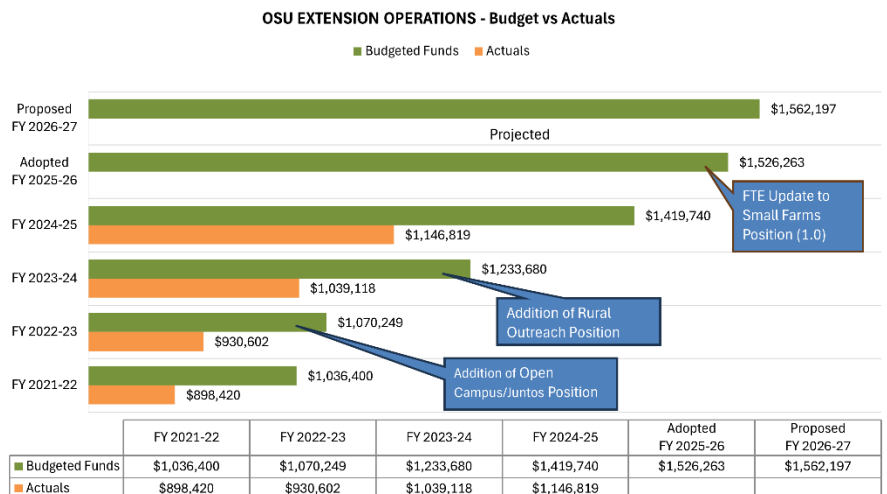
Key Budget Drivers for FY 2026-27:

The FY 2026-27 budget is primarily influenced by the following factors:

- Increased personnel costs associated with district-supported education and program staffing.
- Continued expansion of district grant allocations supporting youth and agricultural programs.
- Temporary transfers from Capital Reserves to Operations to maintain the district’s reserve target.
- Deferral of potential facility improvements for OSU Extension while funding and facility options continue to be evaluated.

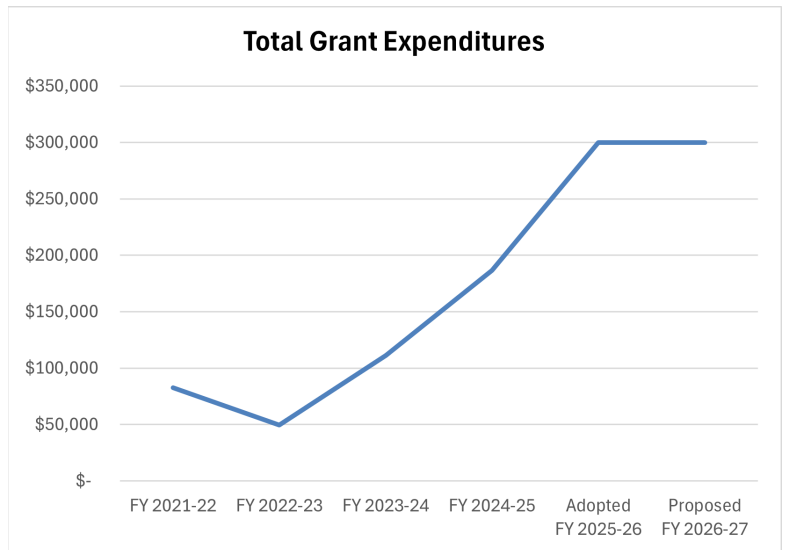
Operational expenditures in FY 2026-27 are projected at \$2,084,897, exceeding anticipated revenues (excluding net working capital) by \$316,133. This is primarily due to increased personnel costs and continued growth in district grant allocations.

OSU Extension Costs: The proposed budget includes \$1,562,197 for OSU Extension (525185 – Community Education Services), consisting of \$1,302,197 in personnel supporting 12.79 district-funded FTE and \$260,000 in materials and services, including \$58,000 to support the North Willamette Research & Extension Center (NWREC). Costs have risen steadily since FY 2021-2022, driven primarily by the addition of 2.4 FTE positions and salary adjustments.



Grant Allocations: The FY 2026-27 proposed budget includes \$300,000 for district grant allocations, supporting programs such as local youth soccer organizations and the Youth Education and Development, Agribusiness, Agriculture Grant Program (YEDAAG).

In an effort to expand services supporting the District’s mission, grant expenditures have grown significantly since FY 2021-22 including a 506% increase between FY 2022-23 and FY 2025-26. During the FY 2025-26 budget process, the Board amended the budget to increase grant allocations from \$200,000 to \$300,000. The FY 2026-27 proposed budget maintains this funding level. These grants support youth development, agricultural education, and community-based programming throughout Marion County.



Net Working Capital / Reserves: The MCE4H Budget has historically maintained a reserve equal to approximately five months operating expenditures within 392000 – Net Working Capital Unrestricted. Due to recent increases in expenditures, the FY 2025-26 approved budget anticipated an ending fund balance of \$311,099, representing approximately two months of operating reserves.

To address this reduction in reserves, staff recommends not making the planned \$130,000 transfer from Operations to the Capital Reserve Fund in FY 2025-26, as originally proposed in the FY 2025-26 budget.

Additionally, the FY 2026-27 budget proposes suspending this transfer for FY 2026-27 and instead transferring \$325,000 from the Capital Reserve fund to Operations. This action would increase the projected ending fund balance for Operations to \$693,012. Including the \$100,000 contingency, this represents nearly five months of operating expenses.

Capital Reserve Funds: In 2016 MCE4H established a service code to set aside funding for potential future capital needs, including the construction or purchase of office space for OSU Extension.

In FY 2025-26, OSU Extension hired an architectural firm to develop cost estimates for improvements to its current leased office space. As presented to the Board at the February 3, 2026 meeting, preliminary estimates for these improvements total approximately \$1.2 million.

However, due to anticipated operating expenses requiring transfers from the Capital Reserve fund to Operations (\$325,000 as discussed above), the proposed FY 2026-27 budget projects \$703,943 in Net Working Capital within the Capital Reserve Fund, resulting in an estimated shortfall of \$496,057 relative to the estimated improvement costs. Given these fiscal constraints, the FY 2026-27 budget does not include funding for construction or major capital improvements at this time.

The District maintains several options moving forward, including delaying capital improvements, pursuing negotiations with the building owner, evaluating alternative facility arrangements, or revisiting the use of Capital Reserve funds as additional information becomes available.

Staff anticipate OSU Extension working with the building owner (Oregon Farm Bureau) to explore options relating to potential renovations to the currently occupied space, including owner participation in improvement costs, rent adjustments to offset renovation expenses, or a combination of both. In addition, OSU Extension may evaluate alternative facility options at other potential locations, as well as potential reductions in the scope of improvements, to better align capital needs with projected revenues.

Should the Board determine that capital improvements should proceed during FY 2026-27, the Board may authorize a transfer from Operations to the Capital Reserve Fund via a Supplemental Budget. Such action would reduce Net Working Capital within Operations and could result in reserves falling below the district's reserve target.

Fiscal Stewardship and Outlook: The FY 2026-27 budget reflects the District's commitment to maintaining stable educational and community programming while responding to increased personnel costs and expanded grant support. Temporary use of Capital Reserve funds allows the district to maintain its reserve target and continue providing services while capital improvement options are further evaluated.

This approach maintains fiscal stability in the near term while preserving flexibility for future facility improvements. Staff will continue to monitor expenditures, reserve levels, and capital needs and will provide the Board with updated recommendations as conditions evolve.

Other Budget Adjustments:

- Fair Events & Activities: The FY 2026-27 proposed budget removes the \$5,000 in funding dedicated to Fair Interns due to inactivity in recent years, bringing the Fair Events and Activities (Line 525930) back to this historical funding level of \$17,000.
- Administrative Savings: The FY 2026-27 proposed budget includes \$4,500 in Liability Insurance Premiums (Line 5298110) due to a proactive review identifying an administrative miscalculation, resulting in a \$1,500 annual savings.

Operating Policies:

Consistent with the formation of the district, the District Board has established the district's purpose as strengthening the local economy and community by supporting successful agriculture and forestry businesses, healthy youth and families, sustainable communities, and the efficient use of natural resources.

These goals are supported through educational services provided by OSU Extension, including applied research and technical assistance for farmers, family forest owners, and nursery growers to address disease, insect management, production challenges, agricultural tourism, and conservation practices.

The FY 2026-27 recommended budget maintains the guiding principles previously adopted by the district board. These principles include:

- 1) Establishing stable funding for OSU Extension positions.
- 2) Establishing reserve funding for future capital and operational priorities.
- 3) Providing education and services to the public including:
 - a) *Supporting water use needs within the agricultural community*
 - b) *Positive youth development opportunities*
 - c) *Support opportunities for lower-income youth.*
 - d) *Support youth employment opportunities.*

The District contracts with OSU Extension Service to provide staff and faculty who support volunteer-led educational programs for Marion County residents, including:

- 4-H Youth Development,
- Master Gardener,
- Master Food Preserver,
- Food Safety and Nutrition Education,
- Master Woodland Manager,
- Master Naturalist, and
- Small Farm Development.

The District also contracts with and provides grants to partner organizations to deliver youth development programs and to manage district-funded operations.

During the upcoming year, MCE4H will evaluate these guiding principles and the overall role of the district to determine whether they continue to align with the goals and objectives of the service district.

Conclusion:

The Marion County Extension and 4-H Service District continues to provide valuable educational programs, agricultural research, and youth development opportunities to residents throughout Marion County through the established partnership with the OSU Extension Service and through direct funding.

I respectfully submit the FY 2026-27 budget for the Budget Committee's consideration.

Kelli Weese, Budget Officer
Marion County Extension and 4-H Service District

Marion County Extension and 4-H Service District 2025-2026 Recommended Budget Presentation Appendix A - Property Taxes and Debt Limitations

Property Tax Limitations

The District operates under two primary Oregon constitutional mandates. We are currently in compliance with both.

Measure 50 (Rate Limit)	Measure 5 (Combined Limit)
Permanently fixes our authority at \$0.05 per \$1,000 of assessed value.	Limits total local taxes to \$10 per \$1,000. If exceeded by all local entities combined, our revenue is "compressed". <ul style="list-style-type: none"> Anticipated Compression Loss: \$7,845 (Forecasted reduction for FY 26-27).

Property Taxes

The District utilizes a conservative collection model to ensure budget stability

Item	Amount	Key Detail
Total Imposed Levy	\$1,677,809	Total amount billed at \$0.05 per \$1,000
Current Year Collection	\$1,658,463	Anticipated 94.5% rate
Total Tax Revenue	\$1,689,463	Ensures minimum 3% annual property tax growth

The district will certify its permanent tax rate in the amount of \$0.05 per thousand dollars of assessed valuation for Fiscal Year 2026-27. The total amount of property tax the district expects to levy on behalf of the Fund is \$1,677,809 of this amount, the district expects to collect approximately 94.5% of the FY 2026-26 tax levy for a net collection of \$1,658,463. With the addition of uncollected taxes from previous and assessed penalties, the total tax revenues anticipated to be collected in FY 2026-27 are \$1,690,463 representing an approximate tax collection rate of 97%.

Debt Limitations

The district has a general obligation bonded debt limit for financing service facilities set by Oregon Revised Statute (ORS) 451.545.

Current Outstanding Debt:	Bonded Indebtedness
\$0.00	None

**Marion County Extension and 4-H Service District
2026-2027 Budget Presentation
Appendix B – Fiscal Policies and Definitions**

Accounting Framework

Fund Structure	Single Governmental Fund
Accounting Method: Modified Accrual Basis (per ORS 294.305)	<ul style="list-style-type: none"> • Revenue Recognition: Recorded only when "measurable and available." • Expense Tracking: Emphasizes current-year obligations and short-term liabilities.
Standardization	Maintains full consistency with Marion County financial reporting standards.

Fund Accounting

Fund: 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:

Fund	Name	Key Detail
8561	General Operations	Carries out legislative and executive functions; handles day-to-day district activities.
8562	Capital Reserves	Sets aside money for future capital projects, equipment replacement, building construction, and maintenance.

OSU Ending Fund Balance

The District maintains a specific "reconciliation" process with Oregon State University (OSU), occurring at the end of every fiscal year	
Primary income comes from an ad valorem property tax rate of \$0.05 per \$1,000 of assessed value, plus interest earnings.	Unexpended revenue in one fiscal year and is available in the following year. Including costs associated with projects that carry forward from one year to the next. This includes unexpended revenue from the previous year, unappropriated balances, and excess revenue available for use in the current year

The District maintains a specific "reconciliation" process with Oregon State University (OSU), occurring at the end of every fiscal year:

- **Notification:** After June 30th, OSU must notify the District in writing of any unspent District dollars.
- **Credit:** OSU does not keep these funds. Instead, they must apply a credit for the full amount to the first-quarter invoice of the new fiscal year.

Key Budget Definitions

Inflow & Resources

Revenues	Net Working Capital
Primary income comes from an ad valorem property tax rate of \$0.05 per \$1,000 of assessed value, plus interest earnings.	Unexpended revenue in one fiscal year and is available in the following year. Including costs associated with projects that carry forward from one year to the next. This includes unexpended revenue from the previous year, unappropriated balances, and excess revenue available for use in the current year

Outflow & Spending

Expenditures	Materials and Services
Fund liability incurred for operations during the budget period	<ul style="list-style-type: none"> • The largest spending category. It covers: <ul style="list-style-type: none"> ○ Operating expenses and management fees. ○ Contracted services (including OSU Extension personnel). ○ Support for Community Based Distributions including the Youth Education Development, Agribusiness, and Agricultural Grant (YEDDAG)

Reserves & Safety Nets

Contingency	Capital Reserves
A specific "emergency fund" set aside for unforeseen expenses during the year.	Money not intended to be spent in the current year. This includes the Capital Reserves designated for future long-term projects.

**Marion County Extension and 4-H Service District
2026-2027 Budget Presentation
Appendix C – Economic Indicators Data**

Economic Indicators

Housing & Property Market in Marion County

Indicator	Date/Trend	Impact
Median Home Price (2023)	\$383,300	Stable to modest growth
Housing Inventory	Limited supply	Contributing to higher prices
Assessed vs. Market Value Gap	Significant margin remains	Ensures minimum 3% annual property tax growth
District Impact	Stable tax base	Supports long-term budgeting

- Information last updated in 2023.
- Source: <https://www.census.gov/quickfacts/fact/table/marioncountyoregon/PST045223>
- 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.

Income, Employment & Poverty

Indicator	2022	2023	Trend
Per-Capita Income (Rural OR)	-	+5.8%	Increasing
Rural Poverty Rate	13.98%	15.8%	Increasing
Food Insecurity	-	12.8%	Increasing
Unemployment Rate	4.6%	4.3%	Decreasing

- Source: USDA <https://www.bls.gov/cpi/>

Inflation and Economic Pressure

Indicator	Current Level	Potential Impact
National Inflation Rate	2.4% (12 month)	Pressure on discretionary spending
Interest Rates	Elevated	May slow investment & homeownership

- Marion County continues to rank as the top county in Oregon for agricultural sales with 14% of all agricultural sales statewide.
- Source: <https://www.bls.gov/cpi/>

Marion County's Agriculture Profile

- 2022 is current USDA Data
- Source: [https://www.nass.usda.gov/Publications/AgCensus/2022/Full_Report/Volume_1, Chapter 2 County Level/Oregon/](https://www.nass.usda.gov/Publications/AgCensus/2022/Full_Report/Volume_1,_Chapter_2_County_Level/Oregon/)

Farm Overview

Category	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)

Farm Size	Number of Farms
1 – 9 acres	930
10 - 49 acres	901
50 - 179 acres	319
180 – 499 acres	186
500 – 999 acres	81
1,000+ acres	60

Farms by Value (2022)

Farm Value	Number of Farms
Less than \$49,999	90
\$50,000–\$99,999	36
\$100,000–\$199,000	93
\$200,000–\$499,000	427
\$500,000–\$999,999	945
\$1M–\$1.99M	414
\$2M+	470

Fund 605 MC Extension 4H Service District
FY 2026-27 Proposed Budget

Department 85

	2022-23 Actual	2023-2024 Actual	2024-2025 Actual	2025-26 Adopted Budget	2025-26 Projected	2026-27 Recommended Budget	Adopted by Budget Committee April 1, 2026	Budget Hearing Scheduled for June 9, 2026	%+/-	Notes
RESOURCES										
Taxes										
311100 Property Taxes Current Year	1,406,741	1,460,558	1,525,617	1,584,224	1,584,224	1,658,463			4.69%	Projected increase of 4.5% in collection of FY 25-26 Assessed Taxes per Tax Assessor's Office (\$1,677,809) at estimated 94.5% collection rate
311200 Property Taxes Prior Years	25,087	26,094	30,393	29,000	29,000	29,000			0.00%	Based on Assessor's estimate
311300 Prop Tax Interest Penalties	1,722	2,284	2,349	2,000	2,000	2,000			0.00%	Based on Assessor's estimate
Total Taxes	1,433,550	1,488,936	1,558,358	1,615,224	1,615,224	1,689,463			4.60%	Total Estimated total tax collection rate of 97%
Intergovernmental State										
332010 Chapter 530 Forest Rehab	1,690	2,785	1,101	1,800	1,800	1,800			0.00%	Based on 2024-25 receipts
Total Intergovernmental	1,690	2,785	1,101	1,800	1,800	1,800			0.00%	
Interest										
361000 Investment Earnings -Operations	26,144	48,387	56,873	48,000	46,943	48,500			3.32%	Based on current interest rate trends
361000 Investment Earnings - Capital	5,810	10,540	25,446	19,000	28,296	29,000			2.49%	Based on current interest rate trends
Total Interest	31,954	58,927	82,319	67,000	75,239	77,500			3.00%	
Other Fund Transfers										
381605 Transfer from MCE4H SD (Operations)	-	(397,965)	(130,000)	(130,000)	-	325,000				Transfer in from Capital to Operations in FY 26-27 of \$325,000
381605 Transfer from MCE4H SD (Reserves)	-	397,965	130,000	130,000	-	-				
Total Transfer	-	-	-	-	-	325,000				
Net Working Capital										
392000 Net Working Capital Unrestricted	1,174,512	1,460,473	1,230,062	926,288	1,173,945	813,146			-30.73%	equals previous year's projected ending fund balance per ORS 294.361(2)(a)
392000 Net Working Capital - Capital Reserve	401,866	407,696	816,202	1,095,026	971,647	999,943			2.91%	equals previous year's projected ending fund balance per ORS 294.361(2)(a)
Total Net Working Capital	1,576,378	1,868,169	2,046,264	2,021,314	2,145,592	1,813,089			-15.50%	
TOTAL RESOURCES	3,043,574	3,418,817	3,688,042	3,705,338	3,837,856	3,906,853			1.80%	
REQUIREMENTS										
Material and Services										
521190 Publications	-	250	-	-	-	-				
525150 Audit Services	4,620	4,750	5,005	5,500	5,005	5,500			9.89%	
525185 Community Education Services	930,602	1,039,118	1,146,819	1,526,263	1,507,631	1,562,197			3.62%	
525510 Legal Services	1,650	1,474	2,442	2,000	2,200	2,700			22.73%	
525715 Advertising	314	290	466	500	550	550			0.00%	
525930 Fair Events and Activities	17,000	36,700	17,000	22,000	17,000	17,000			0.00%	\$17,000 annual Marion County Fair Contribution
525951 Community Based Distributions	-	-	-	300,000	300,000	300,000			0.00%	As of FY 25-26 - Soccer & YEDAAG moved from Other Contracted Services to Community Based Distributions
525999 Other Contracted Services	121,018	186,300	264,482	84,000	84,000	85,000			1.19%	As of FY 25-26 - Other contracted services only contain 5% of revenues for MC Administration
527210 Building Rental Private	95,396	97,579	100,225	103,000	103,000	106,000			2.91%	\$8,666.60 x 6-mo + \$8,883.25 x 6-mo + = \$105,229.1 (reflects a 2.5% increase in rent)
528110 Liability Insurance Premiums	4,314	4,979	4,591	5,500	3,931	4,500			14.47%	Based on average increases from SDAO
529300 Dues and Memberships	689	1,113	1,420	1,450	1,450	1,450			0.00%	Includes dues, and memberships
Total Material and Services	1,175,603	1,372,554	1,542,449	2,050,213	2,024,767	2,084,897			2.97%	
561605 Transfer to MCE4H Svc District						325,000				Transfer out from Capital to Operations in FY 26-27 of \$325,000
Total Transfer						325,000				
Debt Service Interest										
542200 Lease Interest	(178)	-	-	-	-	-				
Total Debt Service Interest	(178)	-	-	-	-	-				
Contingency										
571010 Contingency	-	-	-	100,000	-	100,000				Reserved for transfer to Capital Reserve if available
Total Contingency	-	-	-	100,000	-	100,000				
Ending Fund Balance										
573010 Unapprop. Ending Fund Balance	-	-	-	311,099	813,146	693,012			-14.77%	With addition of contingency, represents approx. 5 months reserves payroll, rent, contracted expenses, and other Materials and Services
573010 Unapprop. Ending Fund Bal. - Capital	-	-	-	1,244,026	999,943	1,028,943			2.90%	Reserve for future OSU Extension Service building/office space
Total Ending Fund Balance	-	-	-	1,555,125	1,813,089	1,721,956			-5.03%	
TOTAL REQUIREMENTS	1,175,424	1,372,554	1,542,449	3,705,338	3,837,856	3,906,853			1.80%	

Resources

Marion County Extension and 4H Service Dist

General Fund

Marion County

(Fund)

(Name of Municipal Corporation)

Historical data			Resource description	Budget for next year 20 <u>26</u> – <u>27</u>		
Actual		Adopted budget this year year 20 <u>25</u> – <u>26</u>		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second preceding year 20 <u>23</u> – <u>24</u>	First preceding year 20 <u>24</u> – <u>25</u>					
1	0		1 Available cash on hand* (cash basis), or	0		1
2	1,460,473	1,230,062	2 Net working capital (accrual basis)	813,146		2
3	28,378	32,741	3 Previously levied taxes estimated to be received	31,000		3
4	48,387	56,873	4 Interest	48,500		4
5	(397,965)	(130,000)	5 Transferred in from other funds	325,000		5
6			6 Other resources			6
7	2,785	1,101	7 Chapter 530 Forest Rehab	1,800		7
8			8			8
9			9			9
10			10			10
11			11			11
12			12			12
13			13			13
14			14			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			27			27
28			28			28
29	1,113,680	1,190,778	29 Total resources, except taxes to be levied	1,219,446		29
30			30 Taxes estimated to be received	1,658,463		30
31	1,460,558	1,525,617	31 Taxes collected in year levied			31
32	2,602,616	2,716,394	32 Total resources	2,877,909		32

150-504-020 (Rev. 11-16)

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

Detailed Requirements

General Fund

(Fund)

Historical data			Requirements for MC Ext 4H Svc Dst (Name of program or organizational unit)	Budget for next year 20 <u>26</u> - <u>27</u>		
Actual		Adopted budget this year 20 <u>25</u> - <u>26</u>		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second preceding year 20 <u>23</u> - <u>24</u>	First preceding year 20 <u>24</u> - <u>25</u>					
1			1	MATERIALS & SERVICES		1
2	250	0	2	521190 Publications	0	2
3	7,750	5,005	3	525150 Audit Services	5,500	3
4	1,039,118	1,146,819	4	525185 Community Education	1,562,197	4
5	1,474	2,442	5	525510 Legal Services	2,700	5
6	290	466	6	525715 Advertising	550	6
7	36,700	17,000	7	525930 Fair Events & Activities	17,000	7
8	0	0	8	525951 Community Based Distributions	300,000	8
9	186,300	264,482	9	525999 Other Contracted Services	85,000	9
10	97,579	100,225	10	527210 Building Rental Private	106,000	10
11	4,979	4,591	11	528110 Liability Insurance Premium	4,500	11
12	1,113	1,420	12	529300 Dues and Memberships	1,450	12
13	1,372,554	1,542,449	13	TOTAL MATERIALS & SERVICES	2,084,897	13
14			14			14
15			15			15
16			16			16
17			17			17
18			18			18
19			19			19
20			20	CONTINGENCY		20
21	0	0	21	571010 Contingency	100,000	21
22			22			22
23			23			23
24			24			24
25			25			25
26			26			26
27			27			27
28			28			28
29			29			29
30	0	0	30	Total full time equivalent (FTE)*	0	30
31	1,230,062	1,173,945	31	Ending balance (prior years)		31
32			32	Unappropriated ending fund balance	693,012	32
33	2,602,616	2,716,394	33	Total requirements	2,877,909	33

Resources

Marion County Extension and 4H Service Dist

Capital Projects Fund

Marion County

(Fund)

(Name of Municipal Corporation)

	Historical data			Resource description	Budget for next year 20 <u>26</u> - <u>27</u>		
	Actual		Adopted budget this year year 20 <u>25</u> - <u>26</u>		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second preceding year 20 <u>23</u> - <u>24</u>	First preceding year 20 <u>24</u> - <u>25</u>					
1			0	1 Available cash on hand* (cash basis), or	0		1
2	407,696	816,202	1,095,026	2 Net working capital (accrual basis)	999,943		2
3			0	3 Previously levied taxes estimated to be received	0		3
4	10,540	25,446	19,000	4 Interest	29,000		4
5	397,965	130,000	130,000	5 Transferred in from other funds	0		5
6				6 Other resources			6
7				7			7
8				8			8
9				9			9
10				10			10
11				11			11
12				12			12
13				13			13
14				14			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				27			27
28				28			28
29	816,202	971,647	1,244,026	29 Total resources, except taxes to be levied	1,028,943		29
30			0	30 Taxes estimated to be received	0		30
31	0	0		31 Taxes collected in year levied			31
32	816,202	971,647	1,244,026	32 Total resources	1,028,943		32

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

Detailed Requirements

(Fund)

Historical data			Requirements for (Name of program or organizational unit)	Budget for next year 20____-____			
Actual		Adopted budget this year 20____-____		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Second preceding year 20____-____	First preceding year 20____-____						
1			1				1
2			2				2
3			3				3
4			4				4
5			5				5
6			6				6
7			7				7
8			8				8
9			9				9
10			10				10
11			11				11
12			12				12
13			13				13
14			14				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			27				27
28			28				28
29			29				29
30			30	Total full time equivalent (FTE)*			30
31			31	Ending balance (prior years)			31
32			32	Unappropriated ending fund balance			32
33			33	Total requirements			33



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

Imposed Tax Levy	1,689,463.50
5% of levy	\$84,473.17
Legal Fees	2,700.00
	<u>\$81,773.17</u>
CEDD 60%	\$49,063.90
Business Services 20%	\$16,354.63
Fianance 20%	\$16,354.63
Total	<u>\$81,773.17</u>

Estimated Growth for MC Extension and 4-H District

Tax Year	Tax Rate	Assessed Value	% Change	Urban Renewal			Revenue Less			Additional Taxes/Penalties	Imposed Levy	Collection Rate	Net Revenue	% Change
				Excess Value	% Change	Revenue	Compression	Compression						
2016-17	0.05	23,371,520,094		603,525,603		1,140,309,52	4,908.08	1,135,401.44	3,033.63	1,138,413.15	98%	1,113,481.90		
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%	1,153,160.70	3.56%	
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%	1,202,834.02	4.31%	
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%	1,254,026.75	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%	1,308,901.98	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%	1,361,083.11	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%	1,429,575.21	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	98%	1,496,895.15	4.71%	
2024-25	0.05	33,376,039,145	5.09%	1,305,686,816	12.77%	1,603,517.62	5,990.11	1,597,527.51	1,683.75	1,599,211.26	97%	1,551,234.92	3.63%	
2025-26	0.05	34,979,793,674	4.81%	1,393,906,851	6.76%	1,679,294.34	6,815.58	1,672,478.76	1,497.61	1,673,976.37	97%	1,623,757.08	4.68%	
Est. 2025-26	0.05	36,500,750,000	4.35%	1,170,900,000	-16.00%	1,766,492.50	7,500.00	1,758,992.50	1,500.00	1,760,492.50	97%	1,707,677.73	5.17%	

**OSU EXTENSION SERVICES:
PROPOSED BUDGET AND PROGRAM DETAILS**



Oregon State University
Extension Service

Kristopher Elliot
Vice Provost for Extension
& Engagement
Director of Extension

Richard Riggs
Western Regional Director

**Marion County, Proposed
Fiscal Year 2026-2027**

**Agriculture &
Natural Resources**

Brooke Edmunds
1.0 FTE Marion, Polk
Community Hort Faculty

Bonny Shepard
MG EPA2
0.49 FTE

Neil Bell
(retired) 0.20 FTE
Community Hort
Faculty

Vacant
Field Crops Faculty
Asst PoP (0.2 Dist. Funds)

Brandi Freres
Seed Cert Aide
1.0 FTE

Audrey Comerford
1.0 FTE AgriTourism
Program Coordinator
(0.60 Dist. Funds)

Kelci Free
Small Farms
Program Coordinator
1.0 FTE

Office Support & Admin

Elvira Alvarez
1.0 FTE Admin
Office Manager

Susan Levy
1.0 FTE Office
Specialist 2

Vacant
1.0 FTE Office
Specialist 1

**Students, Interns
& Temp Services**
(all program areas)

**4-H Youth Development
& Open Campus**

Melanie McCabe
0.80 FTE 4-H
Club Faculty

Michael Clonch
1.0 FTE
4-H EPA

Kelly Noack
1.0 FTE 4-H
School Enrich
faculty

Alix Brant
1.0 FTE 4-H Ed
Program Assist 2

Ciara Galvin
1.0 FTE 4-H
Support & Office
Specialist 2

Laura Primm
1.0 FTE 4-H
Rural Outreach
Coordinator

Yuridia Reyes
1.0 FTE Open
Campus Program
Coordinator

**Family and Community
Health & SNAP-Ed**

**Jared
Hibbard-Swanson**
1.0 FCH Faculty

Sarah Contreras
1.0 FTE Master Food
Preserver Outreach
Coordinator
(0.60 Dist Funds)

Carly Kristofik
1.0 FTE Faculty
SNAP/ENFEP
Program Coordinator

Francis Lopez
0.70 FTE
SNAP/EFNEP
Education Program
Assistant 2

**Boxes are funded
by Service District**

Updated 1/5/2026

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

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

**Marion County Extension & 4-H Service District
2026-2027 Proposed Budget OSU
Extension Contracted Services**

	FY 24-25 ADOPTED	FY25-26 ADOPTED	FY26-27
CONTRACTED SERVICES			
Personnel (Wages & Benefits)	1,280,039	1,266,263	1,302,197
Various Income	(1,500)	(1,500)	(1,500)
Service Credits (cost share)	(4,000)	(4,000)	(4,000)
Office, Operating, Instructional Supplies	21,000	20,000	20,000
Minor Equipment (under \$5,000)	15,000	15,000	15,000
Telecommunications	15,000	15,000	15,000
Line & Network Access Charges	15,000	15,000	15,000
Postage/Freight	3,500	3,500	3,500
Utilities	2,000	2,000	2,000
Building Equipment and Repairs	2,500	2,500	2,500
Equipment Rental	3,000	3,000	3,000
Other Professional Services	50,000	50,000	50,000
Insurance, Licenses, Dues, Memberships	3,500	3,500	3,500
Duplicating, Printing, Publishing	12,500	12,000	12,000
Public Education Materials	8,000	8,000	8,000
Advertising, public relations, hosting	8,000	8,000	8,000
Travel, Professional Development, Startup	50,000	50,000	50,000
North Willamette Research & Extension Center	50,000	58,000	58,000
Total Costs	1,533,539	1,526,263	1,562,197

Marion County Extension & 4-H Service District
 FY 26-27 Budget
 OSU Extension Contracted Services - Personnel Budget Detail
 Updated 03/02/26

POSITION	NAME	FTE	FY 26-27 PROJECTED FTE COST	DISTRICT FTE	DISTRICT BUDGET
4-H Club and Camp Coordinator, Professional Faculty	McCabe, Melanie	1.00	120,126	0.80	96,101
4-H School Enrichment Coordinator, Professional Faculty	Noack, Kelly	1.00	109,156	1.00	109,156
4-H Education Program Assistant	Brant, Alix	1.00	92,147	1.00	92,147
4-H Office Specialist	Galvin, Ciara	1.00	84,618	1.00	84,618
4-H Education Program Assistant (assisting McCabe & Primm)	Clonch, Michael	1.00	82,660	1.00	82,660
4-H Outreach Coordinator - Rural Marion County	Primm, Laura	1.00	104,172	1.00	104,172
Small Farms Outreach Coordinator, Professional Faculty	Free, Kelci	1.00	111,225	1.00	111,225
Agritourism and Marketing, Professional Faculty	Comerford, Audrey	1.00	105,054	0.60	63,032
Field Crops, Professor of Practice, Marion/Clackamas	Vacant	1.00	111,210	0.20	21,610
Groundwater Education Program Assistant	Lucas, Christina	1.00	120,854	0.10	12,085
Community Horticulture Program Assistant	Shepard, Bonny	0.49	42,568	0.49	42,568
Administrative Office Manager, Professional faculty	Alvarez, Elvira	1.00	114,073	1.00	114,073
Front Office, Office Specialist 1	Vacant	1.00	63,599	1.00	63,599
Front Office, Office Specialist 2	Levy, Susan	1.00	87,077	1.00	87,077
Open Campus Juntos Program Outreach Coordinator	Reyes, Yuridia	1.00	106,843	1.00	106,843
Food Security & Safety Program Coordinator	Contreras, Sarah	1.00	102,052	0.60	61,231
Students/Interns	TBD	n/a		n/a	50,000
TOTALS		16.49	1,557,434	12.79	1,302,197

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	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Salary Total	Health Insurance	Employees Retirement %	Total Variable OPE	OPE Total	Grand Total	OPE %
			7/1/2025					11/1/2025	3.00%																						
Brant, Alix	930-669-707	10301	48,780	2/1/2026	18	6	7	11/1/2025	3.00%	1.00	100	1.00	4,206	4,206	4,206	4,206	4,332	4,332	4,332	4,541	4,541	4,541	4,541	4,541	52,527	20,096	15,175	4,349	39,620	92,147	75.43%
Clonch, Michael	934-040-303	10301	44,244	4/1/2026	17	4	5	11/1/2025	3.00%	1.00	100	1.00	3,687	3,687	3,687	3,687	3,798	3,798	3,798	3,798	3,958	3,958	3,958	3,958	45,611	20,096	13,177	3,777	37,050	82,660	81.23%
Galvin, Ciara	934-564-713	10301	42,744	4/1/2026	17	5	5	11/1/2025	3.00%	1.00	100	1.00	3,843	3,843	3,843	3,843	3,958	3,958	3,958	3,958	3,958	3,958	3,958	3,958	47,038	20,096	13,589	3,895	37,580	84,618	79.89%
Levy, Susan	934-562-912	10301	46,116	9/1/2025	17	5	6	11/1/2025	3.00%	1.00	100	1.00	3,843	3,843	4,018	4,018	4,139	4,139	4,139	4,139	4,139	4,139	4,139	4,139	48,830	20,096	14,107	4,043	38,246	87,077	78.32%
Shepard, Bonny	934-658-769	10301	58,752	2/1/2026	20	8	9	11/1/2025	3.00%	0.49	100	0.49	2,483	2,483	2,483	2,483	2,557	2,557	2,557	2,686	2,686	2,686	2,686	2,686	31,033	-	8,966	2,570	11,535	42,568	37.17%
Classified			Totals							4.49		4.49	18,062	18,062	18,237	18,237	18,784	18,784	18,784	19,122	19,122	19,282	19,282	19,282	\$225,040	80,384	65,014	18,633	\$164,031	389,071	72.89%

Unclassified Salaries

Unclassified Employees																										
Employee Name (LFM)	Employee ID Number	Annual Rate @	Percent Salary Increase	Annual Rate @	FTE	PCT	Total FTE	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Salary Total	Health Insurance	Employees Retirement %	Total Variable OPE	OPE Total	Grand Total	OPE %
		7/1/2025	3.00%	7/1/2025				20,096	28.89%	8.28%																
Alvarez, Elvira	931-263-871	66,516	3.00%	68,511	1.00	100	1.00	5,709	5,709	5,709	5,709	5,709	5,709	5,709	5,709	5,709	5,709	5,709	5,709	68,511	20,096	19,793	5,673	45,562	114,073	66.50%
Vacant-Field Crops	934-619-158	85,008	3.00%	87,558	1.00	20	0.20	1,459	1,459	1,459	1,459	1,459	1,459	1,459	1,459	1,459	1,459	1,459	1,459	17,512	4,019	5,059	1,450	10,528	28,040	60.12%
Comerford, Audrey	931-802-827	60,132	3.00%	61,936	1.00	60	0.60	3,097	3,097	3,097	3,097	3,097	3,097	3,097	3,097	3,097	3,097	3,097	3,097	37,162	12,058	10,736	3,077	25,871	63,032	69.62%
Contreras, Sarah	934-319-902	58,008	3.00%	59,748	1.00	60	0.60	2,987	2,987	2,987	2,987	2,987	2,987	2,987	2,987	2,987	2,987	2,987	2,987	35,849	12,058	10,357	2,968	25,383	61,231	70.80%
Lucas-Woodruff, Chrissy	931-266-972	71,316	3.00%	73,455	1.00	10	0.10	612	612	612	612	612	612	612	612	612	612	612	612	7,346	2,010	2,122	608	4,740	12,085	64.53%
McCabe, Melanie	930-685-569	70,800	3.00%	72,924	1.00	80	0.80	4,862	4,862	4,862	4,862	4,862	4,862	4,862	4,862	4,862	4,862	4,862	4,862	58,339	16,077	16,854	4,830	37,761	96,101	64.73%
Noack, Kelly	931-537-336	63,036	3.00%	64,927	1.00	100	1.00	5,411	5,411	5,411	5,411	5,411	5,411	5,411	5,411	5,411	5,411	5,411	5,411	64,927	20,096	18,757	5,376	44,229	109,156	68.12%
Primm, Laura	932-459-802	59,508	3.00%	61,293	1.00	100	1.00	5,108	5,108	5,108	5,108	5,108	5,108	5,108	5,108	5,108	5,108	5,108	5,108	61,293	20,096	17,708	5,075	42,879	104,172	69.96%
Free, Kelci	934-312-655	64,500	3.00%	66,435	1.00	100	1.00	5,536	5,536	5,536	5,536	5,536	5,536	5,536	5,536	5,536	5,536	5,536	5,536	66,435	20,096	19,193	5,501	44,790	111,225	67.42%
Reyes, Yuridia	932-460-506	70,020	3.00%	72,121	1.00	100	1.00	6,010	6,010	6,010	6,010	6,010	6,010	6,010	6,010	6,010	6,010	6,010	6,010	72,121	20,096	8,655	5,972	34,722	106,843	48.14%
Unclassified		Totals					7.30	40,791	40,791	40,791	40,791	40,791	40,791	40,791	40,791	40,791	40,791	40,791	40,791	\$489,494	146,701	129,233	40,530	316,464	805,958	64.65%