

Yamhill County Extension Service District

Budget Message and Document

FY 2026-2027

**Rich Riggs
Budget Officer**

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Yamhill County Extension Service District
Budget Message for the FY 2026-2027 Budget

Rich Riggs - Budget Officer
Kelli Watcherson – Local Liaison
May 21, 2026

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 Service 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, receives public comment, and approves the budget. The budget is then published in the newspaper and presented for adoption at the Service 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 Service District's position.

How are the Service 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 Service District's permanent rate was established in 1997 and replaced the tax base rate originally established under the 1986 ballot measure. The Service 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 Service 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 2026-27 tax revenues is illustrated below:

2026-2027 Assessed property Value in Yamhill County	\$12,608,345,406
2026-2027 Estimated Assessed Property Value	\$504,333,816
Multiplied by Extension Permanent Rate -- .0449 per \$1000	\$ 588,759
Less Estimated Uncollectible Taxes of 5% (x .95)	\$ 559,321

FY 2026-2027 Total Anticipated Tax Revenue of \$559,321 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 Service 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 Service District could not collect it. By

certifying the rate, the Service 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, Juntos, Agritourism, Food Preservation, Forestry and Natural Resources.

The OSU Extension Service Yamhill County office currently houses two Extension program faculty and a seed certification aide and funded by state and federal funds. County funded positions include one Small Farms faculty, Agritourism Coordinator, Well-Water Specialist, Local Liaison/Office Manager, a 4-H Administrative Program Specialist, a Community Horticulture Program Assistant and a summer 4-H 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 aiding in Yamhill County are located at the North Willamette Research and Extension Center, on campus at Oregon State University in Corvallis, or in nearby county offices. These include expertise in Orchard Crops including hazelnuts, Dairy, Livestock and Forages, 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 2026-2027 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 \$30,682. 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 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, custodial services and meeting room usage, and SIP. Remaining funds will be kept in reserves.

Budgeted reserves are kept in county funds 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 or above 5% 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 OSU in small amounts as it is received.

The largest expenditure is 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 Small Farms; 0.4 FTE Food Preservation and Safety; 0.2 FTE for Agritourism and 0.10 FTE for a Ground Water/Septic Specialist. The remaining expenses are for Services and Supplies, including office supplies, communication expenses, computers and other equipment, travel and professional development.

Office space is rented from Yamhill County (Facilities), Rent will increase to \$24,500 for the 2026-2027 fiscal year. The rent includes utilities and \$400/monthly 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 2026-2027

Line #	Resources	OSU	County/District	Total Funds
1	Beg Fund Balance on 07-01-2026	\$46,061	\$46,476	\$92,537
2	County/District Appropriations	\$555,821	\$3,500	\$559,321
3	Previously levied taxes	\$0	\$13,000	\$13,000
4	SIP - Community Service Fee revenue	\$0	\$5,663	\$5,663
5	Interest	\$0	\$5,469	\$5,469
6	Sales, Fees, Other income	\$200	\$0	\$200
7	TOTAL AVAILABLE RESOURCES	\$602,082	\$74,108	\$676,190
8	Expenditures	OSU	County/District	Total Funds
9	Unclassified Salaries	\$158,996	\$0	\$158,996
10	Classified Salaries	\$111,511	\$0	\$111,511
11	Sub-Total Salaries & Wages	\$270,507	\$0	\$270,507
12	Other Payroll Expenses (OPE) Unclassified	\$80,611	\$0	\$80,611
13	Other Payroll Expenses (OPE) Classified/Temps/Students	\$72,691	\$0	\$72,691
14	Sub-Total Personnel and OPE	\$153,302	\$0	\$153,302
15	Office, Operating, Instructional Supplies	\$6,000	\$0	\$6,000
16	Minor Equipment (under \$5,000 per unit) and computers	\$10,000	\$0	\$10,000
17	Telecommunications	\$5,000	\$0	\$5,000
18	T1 Line & Network Access Charges	\$14,000	\$0	\$14,000
19	Postage/Freight	\$500	\$0	\$500
20	Utilities	\$2,000	\$0	\$2,000
21	Building/Equipment Repairs/Rentals	\$300	\$0	\$300
22	Security Service	\$700	\$0	\$700
23	Building Rentals & Leases	\$0	\$24,500	\$24,500
24	Other Professional Services	\$2,300	\$6,100	\$8,400
25	Duplicating, Printing, Publishing	\$9,000	\$0	\$9,000
26	Advertising, public relations, hosting	\$2,500	\$0	\$2,500
27	Travel, conference, dues, licenses, insurance -12+ people	\$30,700	\$0	\$30,700
28	Audit and state fee	\$0	\$6,000	\$6,000
29	Subtotal Service, Supplies, Travel	\$83,000	\$36,600	\$125,263
30	Capital Outlay (\$5,000 & over per unit)	\$0	\$0	\$0
31	TOTAL BUDGETED EXPENDITURES	\$553,829	\$36,600	\$589,134
32	Ending fund balance (6/30/2027)	\$48,253	\$37,508	\$87,056

Resources

(Fund)

(Name of Municipal Corporation)

Historical data			Resource description	Budget for next year 20__-__		
Actual		Adopted budget this year year 20__-__		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second preceding year 20__-__	First preceding year 20__-__					
1			1	Available cash on hand* (cash basis), or		1
2			2	Net working capital (accrual basis)		2
3			3	Previously levied taxes estimated to be received		3
4			4	Interest		4
5			5	Transferred in from other funds		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
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24			24			24
25			25			25
26			26			26
27			27			27
28			28			28
29			29	Total resources, except taxes to be levied		29
30			30	Taxes estimated to be received		30
31			31	Taxes collected in year levied		31
32			32	Total resources		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.

(Fund)

(Name of Municipal Corporation)

	Historical data			Requirements for _____ (Name of program or organizational unit)	Budget for next year 20__-__			
	Actual		Adopted budget this year year 20__-__		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second preceding year 20__-__	First preceding year 20__-__						
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				11				11
12				12				12
13				13				13
14				14				14
15				15				15
16				16				16
17				17				17
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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 Total materials and services				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				35 Organizational unit / Activity total				35



Oregon State University
Extension Service
Yamhill County

Yamhill County Extension
2026-2027

Dr. Kristopher Elliott
 Vice Provost of
 Extension & Engagement/
 Director of Extension Service

Rich Riggs
 Western Regional Director

Agriculture, Forestry & Natural Resources

**Office Admin. &
 Program Support**

**4-H Youth
 Development**

**Open
 Campus**

**Family &
 Community Health**

Hana You
 1.0 Yamhill, Washington,
 Polk Field Crops
 Faculty

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

Kelli Watcherson
 1.0 Local Liaison/
 Administrative Office Manager
 Professional Faculty

KayLani Cruz
 1.0 4-H Program
 Coordinator
 Professional Faculty

Tania Mendez
 1.0 Juntos/Open
 Campus Coord.
 Professional Faculty

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

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

Chrissy Lucas
 1.0 Domestic Ground
 Water/Septic Faculty
 *0.1 Yamhill County

Julie Jensen
 1.0
 Office Specialist
 4-H & Office Support

TBD
 0.5
 Summer Intern
 4-H Support

Sarita Contreras
 *0.4 Food Preservation
 Professional Faculty

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

- Carly Kristofik – FCH Program Coordinator
- Nik Wiman – Orchard Crops, NWREC
- Aaron Groth – Regional Wildfire Specialist - Clatsop
- Kayla Bordelon – Regional Wildfire Specialist - Linn
- Jake Barker – Forestry - Columbia
- Hayley White – Forages and Livestock - Polk
- Campus - Wine Grapes, Soils, Dairy
- North Willamette Research & Extension Center (NWREC) -
 Christmas Trees, Berries, IPM, Nursery,
 Vegetable Crops, Olive Research

Carla Stables
 1.0 Administrative
 Program Assistant
 Horticulture & Office Support

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