

Final Requested changes prior to adoption for FY26

**2025-26**

**Proposed Budget Changes to be reflected in Final Adopted Budget (V40)**

The following is a summary of requested changes to be made to the Approved 2025-26 Budget, in preparation for final adoption.

None of the requested increases in expenditures within a budgetary fund exceed 10%.

There will be smaller changes at the line item level for balancing, but these changes will not further increase appropriations.

	<u>Department</u>	<u>Account</u>	<u>Approved Budget</u>	<u>New Amount</u>	<u>+/- Type</u>	<u>Notes</u>
Fund 110	Discretionary	110-1010002-NEW	\$0	\$415,000	\$415,000 Revenue	Strategic Investment Program (SIP) Community Service Fee plus Annual Improvement amount
	Discretionary	110-1010002-69901	\$200,000	\$302,500	\$102,500 Expense	\$102,500 amount to be used for Dog Control budget (F213), subject to future work session and hearing
	Discretionary	110-1010002-99003	\$893,015	\$1,248,396	\$355,381 Expense	Revised Reserve to Future
	Transfers	110-1010090-78152	\$1,698,667	\$1,658,667	-\$40,000 Expense	Reduce transfer to HHS by reducing discretionary allocation
	<del>Transfers</del>	<del>110-1010090-NEW</del>	<del>\$0</del>	<del>\$102,500</del>	<del>\$102,500 Expense</del>	<del>New transfer to Fund 213</del>
	Commissioners	110-1015013-99001	\$28,026	\$23,026	-\$5,000 Expense	Reduce ending balance by reducing discretionary allocation
	Assessor	110-1510012-99001	\$23,633	\$13,633	-\$10,000 Expense	Reduce ending balance by reducing discretionary allocation
	Assessor	110-1510012-99001	\$13,633	\$0	-\$13,633 Expense	Reduce ending balance to zero and move to expense line per Department Head request
	Assessor	110-1510012-68307	\$145,480	\$159,113	\$13,633 Expense	Add ending balance to Software Lic and Maintenance Fees
	County Counsel	110-4010025-99001	\$119,697	\$109,697	-\$10,000 Expense	Reduce ending balance by reducing discretionary allocation
	Treasurer	110-3510023-99001	\$6,447	\$3,947	-\$2,500 Expense	Reduce ending balance by reducing discretionary allocation
	Emergency Management	110-4510040-99001	\$128,640	\$123,640	-\$5,000 Expense	Reduce ending balance by reducing discretionary allocation
	Juvenile Probation	110-6515074-99001	\$274,359	\$264,359	-\$10,000 Expense	Reduce ending balance by reducing discretionary allocation
	Juvenile Detention	110-6515077-99001	\$286,227	\$276,227	-\$10,000 Expense	Reduce ending balance by reducing discretionary allocation
	Sheriff Patrol	110-4510043-99001	\$261,176	\$251,176	-\$10,000 Expense	Reduce ending balance by reducing discretionary allocation
	911/Dispatch	110-1010048-62002	\$618,761	\$678,380	\$59,619 Expense	Increase due to revised YCOM dues
Fund 216	HHS	216-5510090-38091	\$1,698,667	\$1,658,667	-\$40,000 Revenue	Added back in budget authority for new Public Health building project (Kirby) due to project delays
	HHS	216-5510093-99001	\$8,855,335	\$8,815,335	-\$40,000 Expense	Ending Fund Balance adjustment

Approved by the Yamhill County Board of  
 Commissioners on 05/29/2025  
 via Board Order 25-145

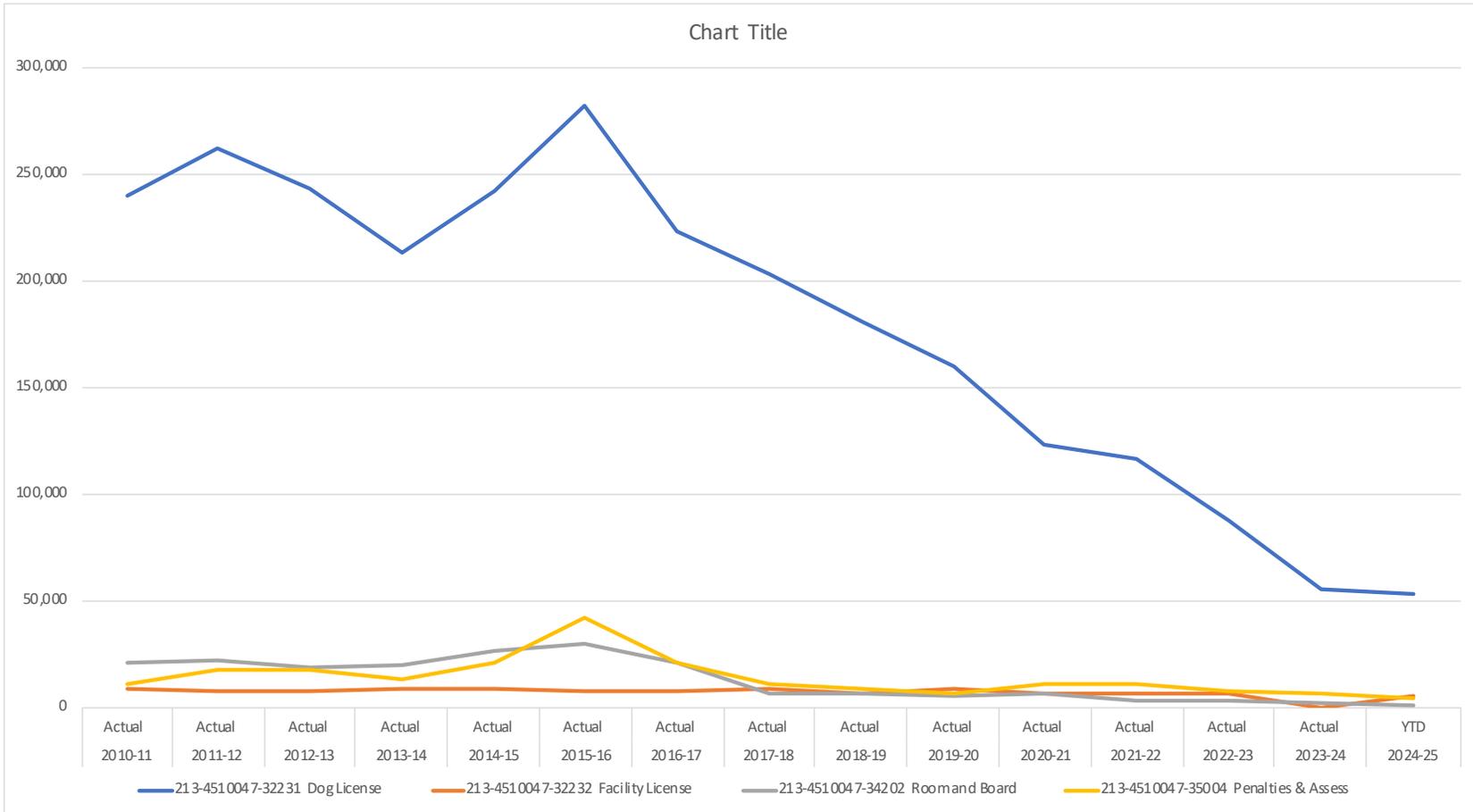
DRAFT CONCEPT FOR DISCUSSION PURPOSES ONLY

Yamhill County Revenue and Expense Worksheet  
Approved Budget For Fiscal Year Ending June 30, 2026

22-23 Actual	23-24 Actual	24-25 Adopted Budget	24-25 Budgeted FTE		25-26 Requested FTE	20 25-26 Proposed Budget	30 25-26 Approved Budget	PROPOSED	
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Sheriff - Dog Control									
55,205	87,378	50,463		213-4510047-30101		-	-	0.00	
193,251	103,251	13,251		213-4510047-30115		-	-	0.00	
87,281	55,740	54,500		213-4510047-32231		60,000	60,000	60,000.00	
5,750	300	6,000		213-4510047-32232		5,000	5,000	5,000.00	
170	110	200		213-4510047-32233		200	200	200.00	
2,589	1,835	2,500		213-4510047-34202		2,500	2,500	2,500.00	
-	25	-		213-4510047-34207		-	-	0.00	
-574	-164	-		213-4510047-34298		-	-	0.00	
7,632	6,697	7,000		213-4510047-35004		6,500	6,500	6,500.00	
1,619	1,874	2,000		213-4510047-36101		2,000	2,000	2,000.00	
1,021	3,208	2,000		213-4510047-36103		2,000	2,000	2,000.00	
565	523	100		213-4510047-36203		100	100	100.00	
-2	-	-		213-4510047-36212		-	-	0.00	
24	-	-		213-4510047-36234		-	-	0.00	
954	63	1,000		213-4510047-36241		500	500	500.00	
0	0	0		213-4510047-#####		0	0	180,000.00	
0	0	0		213-4510047-38091		0	0	102,500.00	
-	-	100,000		213-4510047-38093		-	-	0.00	
355,484	260,839	239,014		Total Revenue		78,800	78,800	361,300.00	
-	-	-	0.0000	226-1010034-#####	Program Supervisor/Dog Control Officer	1.0000	-	-	80,653.12
-	-	-	-	226-1010034-#####	Senior Office Specialist	1.0000	-	-	56,720.97
-	-	-	-	226-1010034-47500	Longevity Pay	-	-	-	0.00
-	-	-	-	226-1010034-47900	Other Earnings	-	-	-	0.00
-	-	-	-	226-1010034-48200	Extra Help	-	-	-	0.00
-	-	-	-	226-1010034-49001	Medicare Tax	-	-	-	1,991.92
-	-	-	-	226-1010034-49100	Social Security	-	-	-	8,517.19
-	-	-	-	226-1010034-49210	Retirement	-	-	-	34,261.10
-	-	-	-	226-1010034-49310	Medical Insurance	-	-	-	54,698.00
-	-	-	-	226-1010034-49311	Paid Leave Oregon	-	-	-	549.50
-	-	-	-	226-1010034-49312	Employee Assistance Program	-	-	-	250.00
-	-	-	-	226-1010034-49315	VEBA	-	-	-	3,000.00
-	-	-	-	226-1010034-49320	Dental Insurance Expense	-	-	-	2,849.84
-	-	-	-	226-1010034-49325	Vision Insurance	-	-	-	286.26
-	-	-	-	226-1010034-49331	Short Term Disability	-	-	-	250.00

-	-	-	226-1010034-49340 Life Insurance	-	-	87.00
-	-	-	226-1010034-49400 Accident Insurance	-	-	1,373.74
-	-	-	226-1010034-49480 Time Loss Reserve	-	-	0.00
-	-	-	226-1010034-49500 Unemployment	-	-	137.37
-	-	-	226-1010034-49600 Workers Comp Assessment	-	-	46.00
-	-	-	<b>0.0000 Total For Personnel</b>	<b>2.0000</b>	-	<b>245,672.01</b>
-	1,084	-	213-4510047-51001 Central Supplies	-	-	3,000.00
-	-	-	110-1010010-51116 Printing	-	-	1,500.00
-	-	-	110-1010010-51303 Publications & Dues	-	-	500.00
-	-	-	110-1010010-51306 Software	-	-	5,000.00
-	-	-	110-1010010-54301 Small Equipment Purchases	-	-	10,878.99
-	1,084	-	<b>Total For Materials &amp; Services</b>	-	-	<b>20,878.99</b>
70,458	88,033	90,000	213-4510047-61001 Professional Services	36,000	36,000	5,000.00
67,149	90,000	25,000	213-4510047-61021 Dog Kennel Rentals	20,000	20,000	25,000.00
98	105	116	213-4510047-61101 Audit	145	145	145.00
8,174	4,374	5,000	213-4510047-68307 Software Lic and Maint Fees	5,000	5,000	5,000.00
-	-	-	213-4510047-69299 Miscellaneous Expenses	-	-	10,000.00
2,217	1,905	2,500	213-4510047-69908 Bank Service Charge	2,000	2,000	2,000.00
11,756	21,830	10,331	213-4510047-69998 City Contracts Expense	10,709	10,709	0.00
159,851	206,246	132,947	<b>Total For Contracted Services</b>	<b>73,854</b>	<b>73,854</b>	<b>47,145.00</b>
0	0	0	213-4510047-78001 Trans Out Building Reserve	0	0	2,500.00
1,766	1,710	1,764	213-4510047-78003 Trans Out For Admin Overhead	2,548	2,548	2,548.00
0	0	0	213-4510047-78004 Trans Out For Telecomm Equip	0	0	792.00
0	0	0	213-4510047-78005 Trans Out For Motor Pool	0	0	35,000.00
393	393	393	213-4510047-78006 Trans Out For Computer Replace	393	393	1,623.00
-	-	100,933	213-4510047-78043 Trans Out To Sheriff's Office	-	-	0.00
882	926	972	213-4510047-78046 Trans Out For Network Charges	-	-	3,063.00
2,005	2,005	2,005	213-4510047-78055 Trans Out For Legal Services	2,005	2,005	2,005.00
-	-	0	213-4510047-78054 Trans Out for Telecomm Calls	0	0	73.00
5,046	5,034	106,067	<b>Total For Transfer Outs Reciprocal</b>	<b>4,946</b>	<b>4,946</b>	<b>47,604.00</b>
164,855	212,365	239,014	<b>0.0000 Total Expenses Sheriff - Dog Control</b>	<b>2.0000</b>	<b>78,800</b>	<b>361,300.00</b>
						0.00

Sheriff - Dog Control	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	YTD													
213-4510047-32231 Dog License	239,554	261,566	243,051	212,532	242,021	282,478	223,547	203,374	180,656	160,121	122,615	116,054	87,281	55,740	53,220
213-4510047-32232 Facility License	8,050	7,450	7,700	9,100	8,625	7,725	7,125	8,200	6,700	8,150	5,900	6,550	5,750	300	5,600
213-4510047-34202 Room and Board	20,868	21,346	18,829	19,725	26,838	30,297	20,570	5,950	6,765	5,305	5,845	3,078	2,589	1,835	910
213-4510047-35004 Penalties & Assess	11,001	17,492	17,359	13,243	20,580	42,238	21,143	10,510	8,608	6,120	10,329	11,046	7,632	6,697	5,028



Note: Prior to 2014-15, licensing revenues were around 200K per year.