

IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON

FOR THE COUNTY OF YAMHILL

SITTING FOR THE TRANSACTION OF COUNTY BUSINESS

In the Matter of the Adoption	)	
of the Yamhill County Budget	)	RESOLUTION 25-06-05-1
for Fiscal Year 2025-2026; Setting	)	Board Order 25-152
Appropriations and Levying Taxes.	)	

THE BOARD OF COMMISSIONERS OF YAMHILL COUNTY, OREGON ("the Board") sat for the transaction of county business in formal session on June 5, 2025, Commissioners Kit Johnston, Mary Starrett, and David "Bubba" King being present.

THE BOARD MAKES THE FOLLOWING FINDINGS:

A. On April 30, 2025, the Yamhill County budget committee, comprised of Commissioners Kit Johnston, Mary Starrett, and David "Bubba" King and citizen members Greg Thorsgard, Anton Bakker, and Jason Fields ("Budget Committee"), unanimously approved a budget document in accordance with ORS 294.428 and unanimously approved a tax rate of \$2.5775 per \$1,000 assessed value.

B. Following the Budget Committee's approval of the budget document, the County Administrator caused to be published in accordance with ORS 294.438 a budget summary, financial summary, certification of accounting method, and notices of public hearing and availability of budget document. The budget document has remained on file in the Board's office available for review by the public.

C. In accordance with ORS 294.453, the Board held a public hearing on May 29, 2025, on the budget document approved by the Budget Committee. Based on testimony received at the hearing, limited modifications were made to the budget document as authorized by ORS 294.456. The modifications are incorporated into the final budget adopted by this Resolution and Board Order.

NOW, THEREFORE,

IT IS HEREBY RESOLVED BY THE BOARD that the Board hereby adopts the 2025-26 budget document approved by the Yamhill County Budget Committee on April 30, 2025, following a public hearing on May 29, 2025, and with modifications approved by the Board on May 29, 2025. The total amount of the 2025-26 budget is \$201,465,986. The budget is on file in the Board office, 434 NE Evans Street, McMinnville, Oregon, and is incorporated into this Resolution and Board Order by reference.

IT IS FURTHER RESOLVED BY THE BOARD that the amounts set forth on the attached Exhibit "A," identified as "Schedule of Appropriations," and incorporated herein by this reference, are hereby appropriated for the fiscal year beginning July 1, 2025, for the purpose of operating Yamhill County for fiscal year 2025-26, and that the amounts appropriated shall be for the purposes shown on the attached Exhibit "A."

IT IS FURTHER RESOLVED BY THE BOARD that the Board hereby levies taxes provided for in the adopted budget by levying a tax upon all taxable property in Yamhill County at the tax rate of \$2.5775 per \$1,000 assessed value. Taxes are hereby levied upon the assessed values as of 1:00 a.m. on July 1, 2025, on all taxable property within Yamhill County.

IT IS FURTHER RESOLVED that the following allocations and categorizations are identified to specify whether the tax levies are subject to the limits of Section 11b, Article XI of the Oregon Constitution (Measure 5) or Section 11, Article XI of the Oregon Constitution (Measure 50):

	<b>Subject to General Government Limitations of Measures 5 and 50</b>	<b>Excluded from Limitations of Measures 5 and 50</b>
<u>General Fund</u>	\$ <u>2.5775</u> per thousand dollars assessed value	None

DONE at McMinnville, Oregon, on June 5, 2025.

ATTEST



YAMHILL COUNTY BOARD OF COMMISSIONERS

KERI HINTON

County Clerk

By:

Carolina Rook  
Deputy CAROLINA ROOK

Handwritten signature of Kit Johnston in black ink.

Chair

KIT JOHNSTON

Handwritten signature of Mary Starrett in black ink.

Commissioner

MARY STARRETT

Handwritten signature of David "Bubba" King in black ink.

Commissioner

DAVID "BUBBA" KING

FORM APPROVED BY:

Handwritten signature of Christian Boenisch in black ink.

CHRISTIAN BOENISCH  
County Counsel

Handwritten signature of Kenneth Huffer in blue ink.

COUNTY ADMINISTRATOR KENNETH HUFFER  
& Budget Officer

Approved by the Yamhill County Board of  
Commissioners on 6/5/25  
via Board Order 25-152

**Exhibit A**

(see attached)

**Exhibit A  
SCHEDULE OF APPROPRIATIONS  
2025-26 Yamhill County Budget**

1010002 Discretionary	302,500	6010080 County Fair	1,342,493
1010010 Administrative Services	2,113,024	<b>TOTAL COUNTY FAIR FUND (220)</b>	<b>1,342,493</b>
1010039 Non Departmental	1,300,302		
1010039 Non Departmental Transfers	2,000	6520041 Community Corrections	5,097,553
1010048 911/Dispatch	678,770	<b>TOTAL COMMUNITY CORRECTIONS FUND (221)</b>	<b>5,097,553</b>
1010059 Mediation	199,069		
1010090 Transfers	3,899,133	1010034 Economic Development	881,740
1015013 Board of Commissioners	742,888	<b>TOTAL ECONOMIC DEVELOPMENT FUND (226)</b>	<b>881,740</b>
1025017 Information System	3,473,176		
1045033 Transit	9,747,523	3010037 Corner Restoration	143,193
1510012 Assessor	3,100,176	<b>TOTAL CORNER RESTORATION FUND (227)</b>	<b>143,193</b>
2010015 Clerk	1,149,799		
2510018 District Attorney	4,772,521	1010181 SDC	268,026
2515022 Support Enforcement	830,545	<b>TOTAL SDC FUND (230)</b>	<b>268,026</b>
3010020 Planning	3,439,306		
3010021 Surveyor	237,944	1010053 Title 3	70,622
3510023 Treasurer	43,359	<b>TOTAL TITLE 3 FUND (230)</b>	<b>70,622</b>
4010025 County Counsel	907,853		
4510040 Emergency Management	505,517	1010054 American Rescue Plan Transfers	50,000
4510042 Marine	131,239	<b>TOTAL AMERICAN RESCUE PLAN FUND (232)</b>	<b>50,000</b>
4510043 Sheriff	13,031,376		
4510069 Narcotics Investigation	310,458	1010055 Opioid Settlement	1,571,328
4510163 Radio System	1,291,279	<b>TOTAL OPIOID SETTLEMENT FUND (233)</b>	<b>1,571,328</b>
4515041 Jail	9,232,246		
4515041 Jail Transfers	65,044	020016 Facilities Maintenance	1,948,240
4515086 Courthouse Security	879,500	030115 IT PC Reserve	610,602
5010081 Parks	651,600	030027 Capital Improvement	3,130,538
6515074 Juvenile Department	1,828,732	030027 Capital Improvement Debt Service	1,358,997
6515074 Juvenile Transfers	49,790	030041 Jail Capital	346,047
6515077 Juvenile Detention	2,576,251	020116 Jail Maintenance	700,596
6515077 Juvenile Detention Transfers	49,790	030117 Software Reserve	17,146
<b>TOTAL GENERAL FUND (110)</b>	<b>67,542,710</b>	030161 Capital Projects	150,000
		<b>TOTAL CAPITAL IMPROVEMENT FUND (440)</b>	<b>8,262,166</b>
1010056 Landfill License	538,920		
<b>TOTAL LANDFILL LICENSE AGREEMENT FUND (138)</b>	<b>538,920</b>	5010062 Habitat Conservation	73,672
		<b>TOTAL HABITAT CONSERVATION FUND (252)</b>	<b>73,672</b>
1010052 O&C Reserve	793,040		
1010052 O&C Reserve Transfers	4,500	5010030 Bicycle Footpath	2,801
<b>TOTAL O&amp;C RESERVE FUND (150)</b>	<b>797,540</b>	5010030 Bicycle Path Contingency	659,570
		<b>TOTAL BICYCLE FOOTPATH FUND (441)</b>	<b>662,371</b>
5010060 Road Department	11,433,844		
5010060 Road Contingency	293,750	5015129 Motor Vehicle	1,904,415
5010060 Road Debt Service	655,259	5015129 Motor Vehicle Contingency	145,000
<b>TOTAL ROAD FUND (211)</b>	<b>12,382,853</b>	<b>TOTAL MOTOR VEHICLE FUND (645)</b>	<b>2,049,415</b>
2010115 Clerk Records	83,802	1025014 Telecommunications	678,426
<b>TOTAL CLERKS RECORDS FUND (212)</b>	<b>83,802</b>	<b>TOTAL TELECOMMUNICATIONS FUND (648)</b>	<b>678,426</b>
4510047 Dog Control	78,800	1035038 Insurance Reserve	5,330,237
<b>TOTAL DOG CONTROL FUND (213)</b>	<b>78,800</b>	1035092 Insurance Reserve Contingency	250,000
		1035094 Insurance Reserve Transfers	56,000
1040026 Law Library	143,485	<b>TOTAL INSURANCE RESERVE FUND (680)</b>	<b>5,636,237</b>
<b>TOTAL LAW LIBRARY FUND (214)</b>	<b>143,485</b>		
1010085 County School	98,695		
<b>TOTAL COUNTY SCHOOL FUND (215)</b>	<b>98,695</b>		
5515070 Health & Human Services	72,430,479		
<b>TOTAL HEALTH &amp; HUMAN SERVICES FUND (216)</b>	<b>72,430,479</b>		
3010028 Solid Waste	1,547,443		
3010028 Solid Waste Transfer	89,000		
<b>TOTAL SOLID WASTE FUND (217)</b>	<b>1,636,443</b>		
		<b>Grand Total 2025-26 Appropriations</b>	<b>182,520,969</b>