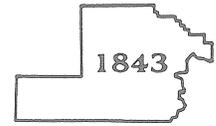


# Yamhill County



Location: 434 NE Evans St, McMinnville • Mailing: 535 NE Fifth St, McMinnville, OR 97128  
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## OFFICE OF COUNTY ADMINISTRATOR

December 11, 2025

**KENNETH HUFFER**  
COUNTY ADMINISTRATOR

TO: Yamhill County Board of Commissioners

**KEVIN PERKINS**  
DEPUTY ADMINISTRATOR

FROM: Kenneth Huffer, County Administrator/Budget Officer

RE: Consideration of a setting initial FY27 discretionary allocation for departments and FY27 Budget Instructions.

As has been done in previous years, the first step in the budget process is for the Board to review the initial FY27 discretionary allocations for departments and to consider/approve any changes to initial allocations. Upon determination of initial discretionary allocations, departments and budget staff will begin the process of building budgets for FY27. To help facilitate this discussion and determine initial allocations, I have attached the following tables:

1. 110-1010002 Budget Worksheet – this worksheet provides a history of this fund, as well as year-end projections for FY26 and revenue projections for FY27.
2. Table 1 FY27 Discretionary Allocation
3. Draft FY27 Budget Instructions

Discretionary revenues (aka General Fund) are budgeted in Fund 110-1010002. This Fund includes both property taxes and other lesser taxes that are discretionary and used to support general fund departments and divisions. FY26 discretionary revenues are projected to be approximately 5% more than what was budgeted, and this is primarily due to unanticipated revenues from the previous year. FY27 discretionary revenues are projected to be approximately 5% less than what is projected for FY26, and this is due to anticipated reductions to both beginning balances and conservative revenue projections.

Table 1 includes columns that show the FY26 allocations to departments, an initial allocation adjustment that backs out any one-time funding increases for FY26, and a proposed allocation for FY27. The proposed FY27 allocation includes an Administrator/Budget Officer's recommendation for a 0% increase to most departments, the addition of a new \$125,000 allocation for Dog Control, and minor reductions to several departments. These recommended changes will result in an \$85,000 reduction to allocations, and these savings will be budgeted to reserves or reallocated during the budget process to fund possible add back requests.

Although departments will be experiencing increased personnel costs and possible across the board cost increases for materials and services due to current economic conditions, further increases to discretionary allocations are not sustainable and prevents the County from maintaining an operational reserve. Departments will need to build balanced budgets and find cost savings that reflect the current discretionary allocation and other projected revenues. It is anticipated that many departments may need to cut expenses and may be submitting add back requests during the budget process. For departments where a decrease in their allocation is being proposed, the Budget Officer did a review of beginning balances for the current fiscal year and compared audited balances to what was budgeted in FY26. Balances are usually the result of one-time cost savings, but there are several departments that far exceeded what was budgeted or have consistently maintained a significant balance due to open budgeted personnel positions or consistent underspending other expense lines. These departments

should build budgets using these cost savings and then be prepared to discuss or make a request to restore these proposed cuts to their discretionary allocation during the budget process. The cut in discretionary for Administration is solely due to the anticipated elimination of a Deputy County Administrator position. This position was split across other non-general fund departments, so the reduction in discretionary is only for the portion funded in Administration.

In addition to setting discretionary allocations for FY27, budget instructions were also prepared and are ready for Board consideration. These budget instructions will provide guidance to all departments and the Budget Officer in preparing next year's budget and set the budget calendar to guide the budget adoption process. The budget adoption process and calendar will continue in a similar manner as the previous three years. Upon approval, these instructions will be presented and distributed to departments in early January.

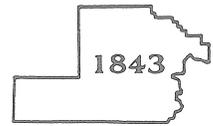
The Budget Officer and departments will be working diligently over the next several weeks to prepare budgets for budget committee presentations in May and eventual budget adoption in June.

|  |                   |  |  |  |  |  |  |  |
|--|-------------------|--|--|--|--|--|--|--|
| <b>Discretionary Resources</b>         |                   |  |  |  |  |  |  |  |
| Beginning Balance                      | 3,426,535         |  |  |  |  |  |  |  |
| Taxes                                  | 31,020,290        |  |  |  |  |  |  |  |
| Prior Yr Taxes                         | 500,000           |  |  |  |  |  |  |  |
| O & C                                  | 65,000            |  |  |  |  |  |  |  |
| State Shared                           | 1,119,591         |  |  |  |  |  |  |  |
| Interest                               | 415,000           |  |  |  |  |  |  |  |
| Misc                                   | 89,000            |  |  |  |  |  |  |  |
| Additional Revenue                     | 0                 |  |  |  |  |  |  |  |
| <b>Total</b>                           | <b>36,635,416</b> |  |  |  |  |  |  |  |
| w/BB Adjustments                       | 0                 |  |  |  |  |  |  |  |
| Move to other Expense ver. 10          | 0                 |  |  |  |  |  |  |  |
| Reserve For the Future                 | 1,827,556         |  |  |  |  |  |  |  |
| Initial Allocation                     | 34,807,860        |  |  |  |  |  |  |  |
| <b>Discretionary Resources Summary</b> |                   |  |  |  |  |  |  |  |
| Allocation Adjustments (+/-)           | -85,000           |  |  |  |  |  |  |  |
| Adjusted Allocation                    | 34,722,860        |  |  |  |  |  |  |  |
| Other Expense                          | 200,000           |  |  |  |  |  |  |  |
| Total Reserve for Future               | 1,712,556         |  |  |  |  |  |  |  |
| <b>Total Resources Reconcile</b>       | <b>0</b>          |  |  |  |  |  |  |  |

| <b>110-1010002 BUDGET WORKSHEET</b>      |                       | <b>FY 23-24</b>   |                   | <b>FY 24-25</b>   |                   | <b>FY 25-26</b>   |                     | <b>FY 26-27</b>         |
|--|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------------|
| ACCOUNT NUMBER                           | DESCRIPTION           | BUDGET            | ACTUAL            | BUDGET            | ACTUAL            | BUDGET            | ACTUAL<br>Projected | Projected<br>for Budget |
| <b>REVENUE</b>                           |                       |                   |                   |                   |                   |                   |                     |                         |
| 110-1010002-30101                        | BB                    | 887,298           | 3,106,899         | 2,143,893         | 4,430,981         | 3,426,770         | 5,048,144           | 2,302,859               |
| 110-1010002-30102                        | BB RESERVED           | 1,618,421         | 1,618,421         | 1,041,532         | 1,041,532         | 1,123,676         | 1,123,676           | 1,123,676               |
| 110-1010002-31101                        | CURRENT TAXES         | 27,376,402        | 28,320,716        | 28,151,842        | 29,854,402        | 29,625,795        | 30,116,786          | 31,020,290              |
| 110-1010002-31102                        | PRIOR YR TAXES        | 400,000           | 706,436           | 500,000           | 789,041           | 500,000           | 392,903             | 500,000                 |
| 110-1010002-33201                        | O&C FUNDS             | 65,000            | 65,000            | 65,000            | 65,000            | 65,000            | 65,000              | 65,000                  |
| 110-1010002-33205                        | IN LIEU OF TAXES      | 15,000            | 3,227             | 15,000            | 87,181            | 430,000           | 0                   | 15,000                  |
| 110-1010002-31104                        | SIP Annual Investment | 0                 | 0                 | 0                 | 0                 | 0                 | 72,000              | 360,591                 |
| 110-1010002-31105                        | SIP CSF               | 0                 | 0                 | 0                 | 0                 | 0                 | 360,591             | 72,000                  |
| 110-1010002-33501                        | AMUSEMENT TAX         | 20,000            | 22,798            | 23,515            | 23,297            | 23,515            | 23,515              | 22,000                  |
| 110-1010002-33502                        | CIGARETTE TAX         | 50,000            | 126,072           | 50,000            | 44,305            | 50,000            | 50,000              | 40,000                  |
| 110-1010002-33503                        | LIQUOR TAX            | 650,000           | 696,792           | 650,000           | 610,383           | 650,000           | 610,000             | 525,000                 |
| 110-1010002-33506                        | MARIJUANA             | 88,714            | 114,315           | 85,000            | 99,754            | 85,000            | 85,000              | 85,000                  |
| 110-1010002-36103                        | POOL INTEREST         | 35,000            | 241,760           | 115,000           | 284,493           | 115,000           | 200,000             | 165,000                 |
| 110-1010002-36103                        | Bond Interest         | 165,000           | 467,519           | 175,000           | 533,557           | 175,000           | 225,000             | 250,000                 |
| 110-1010002-36299                        | MISC                  | 0                 |                   | 0                 |                   | 0                 | 0                   | 0                       |
| 110-1010002-38061                        | TRANSFER FROM SOLID   | 89,000            | 89,000            | 89,000            | 89,000            | 89,000            | 89,000              | 89,000                  |
| 110-1010002-38080                        | TRANSFER FROM RISK    | 0                 | 0                 | 0                 | 0                 | 0                 | 0                   | 0                       |
| 110-1010002-38093                        | TRANSFER FROM ARPA    | 409,785           | 409,785           | 0                 | 0                 | 0                 | 0                   | 0                       |
|  |                       | =====             | =====             | =====             | =====             | =====             | =====               | =====                   |
|  | <b>TOTAL REVENUE</b>  | <b>31,869,620</b> | <b>35,988,740</b> | <b>33,104,782</b> | <b>37,952,926</b> | <b>36,358,756</b> | <b>38,461,615</b>   | <b>36,635,416</b>       |
| Discretionary distributed to Departments |                       | 30,628,088        | 30,628,088        | 31,781,106        | 31,781,106        | 34,807,860        | 34,807,860          | 34,722,860              |
| <b>EXPENSE</b>                           |                       |                   |                   |                   |                   |                   |                     |                         |
|  | GF DEPTS + TRANSFERS  | 0                 | 0                 | 0                 | 0                 | 0                 | 0                   | 0                       |
| 110-1010002-69901                        | OTHER                 | 200,000           | 0                 | 200,000           | 0                 | 302,500           | 102,500             | 200,000                 |
| 110-1010002-99003                        | RESERVE FOR FUTURE    | 1,041,532         | 1,041,532         | 1,123,676         | 1,123,676         | 1,248,396         | 1,248,396           | 1,712,556               |
|  |                       |                   | 3%                |                   | 4%                |                   | 4%                  |                         |
| Carryover                                |                       |                   | <b>5,360,652</b>  |                   | <b>6,171,820</b>  |                   | <b>3,551,255</b>    |                         |
|  |                       |                   | <b>4,319,120</b>  |                   | <b>5,048,144</b>  |                   | <b>2,302,859</b>    |                         |

| Table 1 FY27 Discretionary Allocation  |                   | REVISED  | 12/10/2025                    |   |  |                       |                 |          |                   |                |
|--|-------------------|----------|-------------------------------|---|--|-----------------------|-----------------|----------|-------------------|----------------|
| TABLE 1                                |                   |          |                               |   |  |                       |                 |          |                   |                |
| Department / Team                      | 2025-26           | Percent  | Initial Allocation<br>2026-27 | Initial Allocation<br>Adjustment (+/-)<br>2026-27 | Additional Initial<br>Allocation<br>Adjustment (+/-) | Allocation<br>2026-27 | \$\$ Change     | % Change | Total Team        | % Total        |
| <b>Department / Team</b>               |                   |          |                               |   | <b>0.00%</b>   |                       |                 |          |                   |                |
| <b>Criminal Justice</b>                |                   |          |                               |   |  |                       |                 |          |                   |                |
| 221 Community Corrections              | 250,123           | 0.72%    | 250,123                       | -   | (5,000)  | 245,123               | (5,000)         | -2.00%   |                   |                |
| 110-2510018 District Attorney          | 3,278,645         | 9.42%    | 3,278,645                     | -   | (35,000)   | 3,243,645             | (35,000)        | -1.07%   |                   |                |
| 110-2515022 Support Enforcement        | 195,667           | 0.56%    | 195,667                       | -   | (10,000)   | 185,667               | (10,000)        | -5.11%   |                   |                |
| 110-4510040 Emg Management             | 369,879           | 1.06%    | 369,879                       | -   | -  | 369,879               | -               | 0.00%    |                   |                |
| 110-4515041 Jail                       | 7,781,797         | 22.36%   | 7,781,797                     | -   | -  | 7,781,797             | -               | 0.00%    |                   |                |
| 110-1010048 Dispatch                   | 678,642           | 1.95%    | 678,642                       | -   | -  | 678,642               | -               | 0.00%    |                   |                |
| 110-6515074 Juvenile Probation         | 1,241,337         | 3.57%    | 1,241,337                     | -   | -  | 1,241,337             | -               | 0.00%    |                   |                |
| 110-6515077 Juvenile Detention         | 1,834,696         | 5.27%    | 1,834,696                     | -   | -  | 1,834,696             | -               | 0.00%    |                   |                |
| 110-4510042 Marine Patrol              | 30,117            | 0.09%    | 30,117                        | -   | -  | 30,117                | -               | 0.00%    |                   |                |
| 110-4510043 Sheriff                    | 7,370,537         | 21.17%   | 7,370,537                     | -   | -  | 7,370,537             | -               | 0.00%    |                   |                |
| 110-4515086 Courthouse Campus Security | 829,500           | 2.38%    | 829,500                       | -   | -  | 829,500               | -               | 0.00%    |                   |                |
| 213-4510047 Dog Control (NEW)          | 0                 | 0.00%    | 0                             | -   | 125,000  | 125,000               | 125,000         | #DIV/0!  |                   |                |
| 440-1020116 Jail Maintenance           | 467,362           | 1.34%    | 467,362                       | -   | -  | 467,362               | -               | 0.00%    |                   |                |
| 440-1030041 Jail Capital               | 98,000            | 0.28%    | 98,000                        | -   | -  | 98,000                | -               | 0.00%    |                   |                |
| Total Criminal Justice                 | 24,426,302        | 70.17%   | 24,426,302                    |   |  | 24,501,302            | 75,000          |          | 24,501,302        | 70.56%         |
| <b>Health &amp; Human Services</b>     |                   |          |                               |   |  |                       |                 |          |                   |                |
| 216 H&HS                               | 1,658,667         | 4.77%    | 1,658,667                     | -   | (25,000)   | 1,633,667             | (25,000)        | -1.51%   | 1,633,667         | 4.70%          |
|  |                   |          | 1,658,667                     |   |  | 1,633,667             | (25,000)        |          |                   |                |
| <b>General Government</b>              |                   |          |                               |   |  |                       |                 |          |                   |                |
| 110-1010010 Administrative Services    | 656,781           | 1.89%    | 656,781                       | -   | (50,000)   | 606,781               | (50,000)        | -7.61%   |                   |                |
| 110-1015013 Commissioners              | 396,479           | 1.14%    | 396,479                       | -   | -  | 396,479               | -               | 0.00%    |                   |                |
| 110-1510012 Assessor                   | 2,468,206         | 7.09%    | 2,468,206                     | -   | (20,000)   | 2,448,206             | (20,000)        | -0.81%   |                   |                |
| 110-2010015 Clerk                      | 179,534           | 0.52%    | 179,534                       | -   | -  | 179,534               | -               | 0.00%    |                   |                |
| 440-1020016 Maintenance                | 624,981           | 1.80%    | 624,981                       | -   | -  | 624,981               | -               | 0.00%    |                   |                |
| 110-1025017 Information Systems        | 1,158,806         | 3.33%    | 1,158,806                     | -   | -  | 1,158,806             | -               | 0.00%    |                   |                |
| 110-4010025 County Counsel             | 399,643           | 1.15%    | 399,643                       | -   | (10,000)   | 389,643               | (10,000)        | -2.50%   |                   |                |
| 110-3510023 Treasurer                  | 34,359            | 0.10%    | 34,359                        | -   | -  | 34,359                | -               | 0.00%    |                   |                |
| Total General Government               | 5,918,789         | 17.00%   | 5,918,789                     |   |  | 5,838,789             | (80,000)        |          | 5,838,789         | 16.82%         |
| <b>Culture &amp; Recreation</b>        |                   |          |                               |   |  |                       |                 |          |                   |                |
| 110-5010081 Parks                      | 288,650           | 0.83%    | 288,650                       | -   | -  | 288,650               | -               | 0.00%    | 288,650           | 0.83%          |
|  |                   |          | 288,650                       |   |  | 288,650               | -               |          |                   |                |
| <b>Land Use</b>                        |                   |          |                               |   |  |                       |                 |          |                   |                |
| 110-3010021 Surveyor                   | 114,894           | 0.33%    | 114,894                       | -   | -  | 114,894               | -               | 0.00%    |                   |                |
| 110-3010020 Planning                   | 0                 | 0.00%    | 0                             | -   | -  | 0                     | -               | #DIV/0!  |                   |                |
| Total Land Use                         | 114,894           |          | 114,894                       |   |  | 114,894               | -               |          | 114,894           | 0.33%          |
| <b>Community Services</b>              |                   |          |                               |   |  |                       |                 |          |                   |                |
| 110-1045033 Transportation             | 552,387           | 1.59%    | 552,387                       | -   | (5,000)  | 547,387               | (5,000)         | -0.91%   | 547,387           | 1.58%          |
|  |                   |          | 552,387                       |   |  | 547,387               | (5,000)         |          |                   |                |
| <b>Non Departmental</b>                |                   |          |                               |   |  |                       |                 |          |                   |                |
| 110-1010039 Non Departmental           | 1,048,171         | 3.01%    | 1,048,171                     | -   | -  | 1,048,171             | -               | 0.00%    |                   |                |
| 680 Transfer to Insurance Res (CONT)   | 0                 | 0.00%    | 0                             | -   | -  | 0                     | -               | 0.00%    |                   |                |
| 440 Transfer to Capital Improvement    | 800,000           | 2.30%    | 800,000                       | -   | (50,000)   | 750,000               | (50,000)        | -6.25%   |                   |                |
| 110-1010092 Contingency                | 0                 | 0.00%    | 0                             | -   | -  | 0                     | -               | #DIV/0!  |                   |                |
| Total Non Departmental                 | 1,848,171         | 5.31%    | 1,848,171                     |   |  | 1,798,171             | (50,000)        |          | 1,798,171         | 5.18%          |
| Transfer to                            |                   |          |                               |   |  |                       |                 |          |                   |                |
| Transfer to                            |                   |          |                               |   |  |                       |                 |          |                   |                |
| 440 Transfer to Software Res           | 0                 | 0.00%    | 0                             | -   | -  | 0                     | -               |          | -                 | 0.00%          |
| <b>Grand Total</b>                     | <b>34,807,860</b> | <b>1</b> | <b>34,807,860</b>             | <b>-</b>  | <b>(85,000)</b>                                      | <b>34,722,860</b>     | <b>(85,000)</b> |          | <b>34,722,860</b> | <b>100.00%</b> |

# Yamhill County



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## OFFICE OF COUNTY ADMINISTRATOR

**DRAFT - To Be Presented to Department Heads on January 6, 2026**

**KEN HUFFER**  
COUNTY ADMINISTRATOR

**KEVIN PERKINS**  
DEPUTY COUNTY ADMINISTRATOR

### MEMORANDUM

**TO: ELECTED OFFICIALS, DEPARTMENT HEADS, OFFICE MANAGERS & BUSINESS MANAGERS**

**FROM: KEN HUFFER, COUNTY ADMINISTRATOR/BUDGET OFFICER**

**SUBJECT: BUDGET INSTRUCTIONS FOR FY27**

The Commissioners have set initial FY27 discretionary allocations for departments. See Table 1. These budget instructions were also considered and approved by the Board of Commissioners on December 11, 2025. The budget adoption process and calendar will continue in the same manner as the previous two years, with some improvements. Please be sure to carefully review these instructions and the attached tables. If there are questions, please reach out to the Budget Officer.

As always, departments must develop balanced budgets with the allotted discretionary allocation plus all other resources (including appropriate reserves and carryover funds) that are anticipated for next fiscal year. If cuts must be made to enter a balanced budget, prepare an explanation of the cut(s) made and submit it when you meet with budget staff in February and March. If a department is unable to balance their budget with the allocated resources, the first step is to meet with your service team to see if team discretionary resources can be reallocated to meet the shortfall. If this is unsuccessful, the next step is to request an add-back during the budget process. Should there need to be cuts in expenditures, it is the expectation of the Board of Commissioners that any proposed cuts should not be applied to core services or positions, unless necessary or a last resort. This means any cuts being considered should be a prioritized by operational priorities. If a department proposes cuts to expenditures to balance, the department will need to provide an explanation of where expenditures were cut and why. For any cuts that result in layoffs, departments need to review the applicable collective bargaining agreement or policies and contact Human Resources for guidance on process.

If you will be requesting additional revenue funds for budget shortfall, project, or operational need, provide a memorandum that includes an explanation of what is being requested, justification for the request, and how much additional funding is needed. If the request is for a new position or a cost that will incur future costs (i.e. subscriptions, licenses, etc.), be sure to include an explanation on how these costs will be covered in future years. The memorandum shall also include a budget sheet that outlines the budget change request:

| <u>Account Code</u> | <u>Initial Budget Amount</u> | <u>Request</u> | <u>New Budget Amount</u> |
|---------------------|------------------------------|----------------|--------------------------|
| 110-1010010-xxxxx   | 45,000                       | +10,000        | 55,000                   |
| 110-1010010-xxxxx   | 0                            | +5,000         | <u>5,000</u>             |
| TOTAL               |                              |                | 60,000                   |

As in the past, prepare your budget in accordance with year-to-date expenditures. Budgets will be reviewed with this in mind during the February, March, and April budget meetings. If the proposed FY27 budget does not follow this pattern, be prepared to offer an explanation.

**Departmental budgets must be balanced at the point of entry into the finance system. If your budget does not balance, you will be required to re-enter your budget.** Budgets are to be entered into Oracle EPM and balanced at the deadline. This version of the budget is Version 10. As departments are building budgets, this is a good time to review budgetary lines and streamline data.

**Project Codes.** Please note that we are no longer doing EPM entries down to program/project code levels. Departments can continue to track revenues and expenditures to the program/project code level in Oracle ERP, but these will be rolled up to the general ledger line in actuals and EPM entries will also need to be rolled up to the line level. This began during the FY26 budget process and will continue moving forward.

**Budgeting for personnel costs.** All workforce data (personnel costs) needs to be carefully audited by departments, to ensure accuracy, position coding (Mulins), and vacant positions are accurately reflected in system. Workforce data should be greatly improved, as the data will be coming directly from Oracle HCM. Reminder that personnel costs are forecast/budgeted costs and not necessarily current costs, be sure to review cost formulas to ensure the rates reflect budgetary (projected) rates to take effect during new year. For FY27, there are 4 CBA's pending negotiations (AFSCME, YCDDA, YCJDWA, and SO Sergeants). Bargaining will commence in spring 2026 and updates will be made as budgets are approved. Instructions will be provided for entering salary information to ensure appropriation authority is available. If you find issues or concerns, please contact HR or Finance. Should you have questions, please contact the budget team, Finance, or HR. Please note that for FY27, there should be no changes to workforce/personnel entries after the budget committee approves the budget. As a result, departments will need to carefully prepare and audit personnel costs prior to the April 2026 Budget Committee meetings.

**Requests for new positions and reclassifications** – For ease of budget development, if you will be asking for a new position or a reclassification and you have sufficient resources to cover the expense, include these in your proposed budget. As you may already be familiar with, EPM has a process for requesting new positions and reclassifications. If the request is denied, you will be asked to back the expenses out of the initial budget. Follow the following steps:

1. **Important for FY27:** Please note the following deadline and change for requesting reclassifications and new positions. All reclassification and new position requests need to be submitted and approved as part of the Budget Committee's Approved Budget (Version 30). No reclassifications or new positions will be considered as part of the final adoption process. This means that departments will need to have all reclassification and new position requests entered prior to the Budget Committee meetings (Version 20).
2. **Reclassifications:** Meet with HR Director Patricia Rojas and review applicable Collective Bargaining Agreement, in advance, to ensure the proposed reclassification meets the criteria. All requests must include all the following:
  - a. A rationale for changing the classification, to include the manner in which the duties and responsibilities have changed.
  - b. A copy of the existing classification description.
  - c. A copy of the proposed classification description.
3. **New Positions:** Meet with Patricia in advance to find out if the job classification exists or needs to be developed. For new positions, requests must include all the following:
  - a. A written statement demonstrating that no existing classification is appropriate.
  - b. A copy of the proposed classification description.
  - c. A list of existing classifications which perform work of similar complexity.
  - d. A proposed salary range (and justification).

- e. A salary survey. The survey is to contain information on compensation paid to similar positions in comparable counties.
4. Patricia will work with you to ensure that all the necessary documents are prepared - whether for a reclassification or a new position. You must meet with Patricia before you include reclassifications and new positions in your budget.
  5. If you have sufficient resources to cover the expense for a new position (includes either a brand-new position or reclassifying an employee to an existing county classification that does not currently exist within your budget); you will need to contact Finance Manager Mike Barnhart to have the position created in the Finance System.
  6. If you are unable to balance your budget with the desired reclassifications or new positions with existing resources, then **do not** enter these positions into your budget. First meet with your service team to see if discretionary resources can be reallocated within the team. If they cannot, wait until the May Budget Committee meetings and make the request at that time.
  7. NOTE: Regardless of your approach, you must include the cost (salary and roll up costs) and justification on a separate handout to budget staff in February so that the information can be compiled and shared with the Budget Committee during the May budget review.
  8. Due to the short turn-around time for preparing and entering your budget and the limited staff at HR and Finance, be sure to contact Patricia and Mike early in the process.

**Budgeting for Materials and Service and Capital Projects** – FY27 is anticipated to have a lot of needs throughout the budget, predominately due to legislative revenue impacts and increased personnel costs. As a result, any proposed additional costs associated to Materials and Services and Capital lines will be subject to careful review and justification.

**Remember:**

1. **Deadline for budget entry is 5:00 p.m. Friday, February 20, 2026. Budgets are to be entered into Oracle EPM (Version 10) and submitted for review.**
2. Video Lottery allocations will be limited to Marine Patrol, Parks, and the Fair. **A narrative describing the economic development impact that these organizations have in the county must be completed and turned into budget staff at the February budget review.** This information will be given to the Budget Committee in April. While the exact Video Lottery allocation has not been determined at this time, budget using the amount received in the current fiscal year.
3. The budget will be prepared and entered directly into EPM. Spreadsheets will not be used for entry although you may use them for purposes of making your budget calculations. Each department must designate one or more persons who will be responsible for entering the budget. If that person is not trained to do the entry, they need to receive training from the Finance Manager or I.T. in using the online budget system. If you do not have access to the financial system on your computer, please contact the Help Desk to make arrangements to have your computer updated.
4. The original entry will be the only entry the department must make (Version 10). Following the deadline for the initial budget entry, any Budget Officer and Budget Committee approved modifications will be entered by budget staff.

**Budget Meetings**

1. **Budget Review Meetings:** The Administrator and budget staff will meet with departments to attempt to catch errors and make corrections prior to the start of the formal budget meetings with the Board and Budget Committee. These reviews will begin in February. Therefore, enter all financial information into the budget

system **no later than 5:00 pm Friday, February 20, 2026**. The Administrative Review Schedule is **Table 14**.

## 2. **Budget Committee Presentations:**

- a) The Budget Committee will meet **April 20 – April 22**. Formal team presentations will be made to the Budget Committee by each service team. The presentation will be made by the department head. Business or division managers may be available to answer questions from the committee. A draft schedule is included on Table 15.
- b) Since the budget document will be prepared in the order of presentation it is important that you hold to the schedule assigned to you. Remember that all Budget Committee meetings are public meetings, and any person may attend. **Do not bring handouts to the Budget Committee meeting** unless specifically requested to do so. Any written material that you wish the Budget Committee to have **must be submitted to Carolina no later than April 1st** and this material will be included in the Budget Committee packet.
- c) Due to the amount of time consumed by formal presentations, **any slide or power point presentation must be reviewed and approved by County Administrator prior to the Budget Committee meeting**. Please rehearse and time your presentation so that your service team can remain on schedule. Service teams should allocate their time among the departments within the team. Be sure to allow time for questions. Remember that the total time allowed for budget presentations is about 14 hours. If you use more than your share, another department gets less.
- d) The budget message will include comments from each department. These are due Friday, **April 1st**. **Budget Narratives should be entered directly into the budget module (Oracle EPM)**. In this narrative provide a brief overview for the Fund and describe the changes in your budget from this year to next and impart any other information that you wish the Budget Committee and the public to be aware of. You may include some concise statistical information in your message (a few graphics are ok as well). Ken reserves the right to edit the budget message. This is the appropriate place to include performance or workload information in your verbal presentation to the Budget Committee this year. The Budget Committee is also interested in following up on the achievement of goals or performance indicators that you may have introduced last year. County Administrator reserves the right to edit submissions.
- e) **The rules for addressing the Budget Committee are the same as in previous years. The Board and the Budget Committee reserve the right to make any changes or modifications in any budget as they see fit during the budget process. If the Board chooses to exercise this option, they will advise the appropriate department(s) of the change and the reasons for the change.**

## Notes on Revenue

1. **Budgeted amounts for interest and bond earnings**. Mike Barnhart will work with the County Treasurer and will be sending out follow up instructions on what to budget. Review prior and current years actuals to determine amounts and Mike will either advise on a percentage increase or decrease or provide an exact amount to budget.
2. **Beginning Balances**. Actual/audited beginning balances for the current fiscal year are shown on **Table 2**. Again, Table 2 is current year beginning balances and not projected end of year balances. Do not enter Table 2 amounts as beginning balances into new budget. Use these amounts to assist in projecting your resources and ending balances for the current fiscal year. Departments need to be prepared to explain beginning balances that are consistently larger than what may have been budgeted. This is especially true for expenditure lines that are consistently underspent or unspent each year, as well as revenue lines that are consistently over-collected each year. Departments need to be conservative in projecting revenues and expenses; however, revenue and expense lines should be consistent with prior years' trends and current/forecasted changes. For General Fund Departments: Please note that due to ongoing and increasing demands on the limited general funds available, the budget team will be looking closely at both audited and

projected beginning balances and adjusting general fund allocations for departments that consistently exceed budgeted beginning balances.

3. When budgeting revenue, be sure that all federal grant dollars are shown in revenue lines 33100 to 33299. This is essential as the auditors must track and report all federal funds.
4. There are no **intra fund** transfers (movement of dollars between departments in a single fund) in the budget. In lieu of these transfers, discretionary dollar amounts will be adjusted. These will be memorialized through written agreements between the departments involved in the transfer.
5. Revenue from **inter fund** payments from other Budgetary Funds should be reflected in a 38000 account.
6. Our auditors now insist that internal expenses and revenue balance. If you are a department or fund that receives internal income, your income must balance with the corresponding expenses budgeted to be paid to your department. **If you receive payments from another department, it is your responsibility to work directly with the departments purchasing your services to ensure that internal expenses and revenue balance.** You should advise all departments the exact amount to budget as payment to your department. If this is not possible, do not budget your internal income until all departments purchasing services from you have advised you how much expense they have budgeted. **Do not budget an internal expense unless the department receiving the revenue is aware of the amount you are budgeting.** Document what you budget by e-mail and copy budget staff on these transactions. Unless you are budgeting internal income and expense in line items that clearly describe the source or destination, please footnote the revenue and/or expense.
7. If you are budgeting a placeholder for anticipated or possible grant revenues, you may do so for the anticipated amount. Be sure to also include a footnote that describes what the placeholder is for, be prepared to answer questions about the proposed amount budgeted and be sure to also budget a corresponding expense line to balance. The intent of these placeholders is to ensure sufficient appropriation authority in the budget to accommodate the additional revenue and expense. Note that the budget team will be reviewing all placeholders, as wanting to avoid artificially inflating the budget. Note that although the placeholder may increase appropriations for that fund, this does not mean departments can spend beyond revenues received.

## Notes on Expenditures

### 1. Personnel

- a) **Table 3** shows the standard costs for personnel and other services.
- b) Be sure to review collective bargaining agreements for any changes or new incentives that might not be included on the standard cost schedule but utilized within the department. 3 CBAs expire at the end of June 2026 and contract negotiations may be ongoing. **See Budget Officer for instructions about how to project expenses for the new year.** Note that most information will already be loaded into EPM workforce, but you still need to review data and confirm that the information is correct.
- c) Be sure to carefully review both prior year and proposed FTEs to ensure system is correct. Contact budget team with questions and to correct errors. Also, while working on budgets be sure to review year to date actuals and ensure FTEs are being accounted for correctly, including vacancies. If you need to make corrections, you can make corrections directly in EPM Workforce. NOTE: Workforce data from HCM does not always have vacant positions in the data. You will need to review workforce data in EPM and confirm that all positions (especially vacant positions) are entered and accurately reflect the total FTE's. If vacant position is not present, you can easily enter the vacant position in EPM.

### 2. Materials and Services

- a) Budgeting for materials and services lines should be based on prior year actuals and anticipated costs. Budgeted costs will be compared to prior years actuals, so be prepared to answer questions if the budgeted amounts do not reflect trends.

- b) If you have a placeholder for budgeting expenses for an anticipated grant award, be sure to provide a footnote.

### 3. Transfers

- a) All payments made to other county departments or funds must be paid out of a 780## line.
- b) **Transfers/Internal Charges.** Be sure to review budget instructions tables for internal service charges and budget for the amounts provided in the tables. Do not make changes to amounts without consulting the manager where the service is provided and the budget officer. Any approved changes require additional work to ensure the internal transfer's balance.
- c) **Internal Liability and Property Insurance** – Table 11 provides actual dollar amounts to budget for liability and property insurance.
- d) **Interfund Loans** – If your department is repaying an interfund loan or receiving payments for providing an interfund loan, be sure to check Table 6. Be sure to also review and update footnotes to reflect what the loan was for and payment schedule.

### 2. Capital Expenditures

- a) Departments wishing to nominate projects for the capital improvement fund should contact Joe Moore or Don Fairley to complete a Capital Projects form. All projects submitted will be considered and prioritized by the Board at a later date. Priority will be given to facilities projects needed to protect the health and safety of the employees and the public. **Deadline for Capital Project nominations is March 1, 2026. Please note that priority projects are the Government Services Building campus and Courthouse improvements. As a result, there will be limited funds available for other renovation projects for the short term and until reserves are built back up.**
- b) Do not budget any capital outlay items (**including software**) in an 80000 account unless the item **costs more than \$5,000 and has a useful life of more than one year.** Unless you plan to purchase capital software, equipment or other assets meeting these criteria in cooperation with another budget unit, you should never have a capital line item of less than \$5,000. If you wish to make a purchase of a durable item with a cost of less than \$5,000 use the line “Department Equipment” (54301).
- c) Departments with debt service use 79200 for interest, and 79400 for principal. The 80000 account is only for the actual purchase of the item. If you have any questions or need help with debt service or lease purchases, call Mike (x4119) before entering your budget.
- d) If you have a new capital construction project, use Capital Professional Services (82101) for expenses relating to design and engineering costs directly related to capital construction.
- e) Capital Contract Services (81102) (which includes construction contracts, and trade services such as plumbing, electrical, HVAC, etc.) directly related to a capital project. **Do not budget capital construction, design or engineering out of a 50000 or 60000 series account.**
- f) **Any proposed capital IT software or hardware projects must be coordinated with and approved by the IT Manager.** This is to ensure IT will have sufficient resources available to support the project.

### 4. General Information

- a) **Expenditures must be related to conduct of county business.** County funds may only be expended in connection with County business. The County will not pay or reimburse an employee's expenses unless the expenses were incurred in connection with County business and were otherwise authorized.

- b) The Commissioners wish to remind all departments that service club memberships and expenses will not be paid with county funds. Departments must refrain from budgeting service club memberships and other service club expenses. Any service club items presented for payment will be denied and become the personal responsibility of the person incurring the expense. Please inform your managers and staff. There are no exceptions to this rule.
- c) Some departments have a practice of holding lunch meetings and charging the meal cost to the County. Meal purchases and reimbursements will be monitored, and justification is required.
- d) No County funds are to be used for department parties, gatherings, or social events. One annual recognition event may be allowed – but you must contact County Administrator for prior approval of the event and expenditure authorization.
- e) Purchasing flowers or gifts for volunteers, employees or employee’s family members using County funds is not allowed. Please take donations from fellow employees for these types of purchases.

### **Notes on Balances and Reserves**

1. If you wish to budget an unappropriated **ending fund balance**, show this in an ending balance line (99001). Ending fund balances are not appropriated and therefore cannot be spent during the fiscal year.
2. If you wish to set up a reserve for future account for financing the cost of a future project or purchase, show this in a **Reserve for the Future** line (99003). All requested Reserves for the Future lines are to be footnoted in the budget stating the purpose for the reserve funds. New requests for budgeting a reserve for the future may require a memorandum supporting the request. Reserves for the Future are intended solely for the purpose of future expenditures and cannot be spent during the fiscal year.

## SUMMARY OF BUDGET TABLES

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| Table 1 FY27 Discretionary Allocation  |                   | REVISED  | 12/10/2025                    |   |  |                       |                 |          |                   |                |
|--|-------------------|----------|-------------------------------|---|--|-----------------------|-----------------|----------|-------------------|----------------|
| TABLE 1                                |                   |          |                               |   |  |                       |                 |          |                   |                |
| Department / Team                      | 2025-26           | Percent  | Initial Allocation<br>2026-27 | Initial Allocation<br>Adjustment (+/-)<br>2026-27 | Additional Initial<br>Allocation<br>Adjustment (+/-) | Allocation<br>2026-27 | \$\$ Change     | % Change | Total Team        | % Total        |
| <b>Department / Team</b>               |                   |          |                               |   | <b>0.00%</b>   |                       |                 |          |                   |                |
| <b>Criminal Justice</b>                |                   |          |                               |   |  |                       |                 |          |                   |                |
| 221 Community Corrections              | 250,123           | 0.72%    | 250,123                       | -   | (5,000)  | 245,123               | (5,000)         | -2.00%   |                   |                |
| 110-2510018 District Attorney          | 3,278,645         | 9.42%    | 3,278,645                     | -   | (35,000)   | 3,243,645             | (35,000)        | -1.07%   |                   |                |
| 110-2515022 Support Enforcement        | 195,667           | 0.56%    | 195,667                       | -   | (10,000)   | 185,667               | (10,000)        | -5.11%   |                   |                |
| 110-4510040 Emg Management             | 369,879           | 1.06%    | 369,879                       | -   | -  | 369,879               | -               | 0.00%    |                   |                |
| 110-4515041 Jail                       | 7,781,797         | 22.36%   | 7,781,797                     | -   | -  | 7,781,797             | -               | 0.00%    |                   |                |
| 110-1010048 Dispatch                   | 678,642           | 1.95%    | 678,642                       | -   | -  | 678,642               | -               | 0.00%    |                   |                |
| 110-6515074 Juvenile Probation         | 1,241,337         | 3.57%    | 1,241,337                     | -   | -  | 1,241,337             | -               | 0.00%    |                   |                |
| 110-6515077 Juvenile Detention         | 1,834,696         | 5.27%    | 1,834,696                     | -   | -  | 1,834,696             | -               | 0.00%    |                   |                |
| 110-4510042 Marine Patrol              | 30,117            | 0.09%    | 30,117                        | -   | -  | 30,117                | -               | 0.00%    |                   |                |
| 110-4510043 Sheriff                    | 7,370,537         | 21.17%   | 7,370,537                     | -   | -  | 7,370,537             | -               | 0.00%    |                   |                |
| 110-4515086 Courthouse Campus Security | 829,500           | 2.38%    | 829,500                       | -   | -  | 829,500               | -               | 0.00%    |                   |                |
| 213-4510047 Dog Control (NEW)          | 0                 | 0.00%    | 0                             | -   | 125,000  | 125,000               | 125,000         | #DIV/0!  |                   |                |
| 440-1020116 Jail Maintenance           | 467,362           | 1.34%    | 467,362                       | -   | -  | 467,362               | -               | 0.00%    |                   |                |
| 440-1030041 Jail Capital               | 98,000            | 0.28%    | 98,000                        | -   | -  | 98,000                | -               | 0.00%    |                   |                |
| Total Criminal Justice                 | 24,426,302        | 70.17%   | 24,426,302                    |   |  | 24,501,302            | 75,000          |          | 24,501,302        | 70.56%         |
| <b>Health &amp; Human Services</b>     |                   |          |                               |   |  |                       |                 |          |                   |                |
| 216 H&HS                               | 1,658,667         | 4.77%    | 1,658,667                     | -   | (25,000)   | 1,633,667             | (25,000)        | -1.51%   | 1,633,667         | 4.70%          |
|  |                   |          | 1,658,667                     |   |  | 1,633,667             | (25,000)        |          |                   |                |
| <b>General Government</b>              |                   |          |                               |   |  |                       |                 |          |                   |                |
| 110-1010010 Administrative Services    | 656,781           | 1.89%    | 656,781                       | -   | (50,000)   | 606,781               | (50,000)        | -7.61%   |                   |                |
| 110-1015013 Commissioners              | 396,479           | 1.14%    | 396,479                       | -   | -  | 396,479               | -               | 0.00%    |                   |                |
| 110-1510012 Assessor                   | 2,468,206         | 7.09%    | 2,468,206                     | -   | (20,000)   | 2,448,206             | (20,000)        | -0.81%   |                   |                |
| 110-2010015 Clerk                      | 179,534           | 0.52%    | 179,534                       | -   | -  | 179,534               | -               | 0.00%    |                   |                |
| 440-1020016 Maintenance                | 624,981           | 1.80%    | 624,981                       | -   | -  | 624,981               | -               | 0.00%    |                   |                |
| 110-1025017 Information Systems        | 1,158,806         | 3.33%    | 1,158,806                     | -   | -  | 1,158,806             | -               | 0.00%    |                   |                |
| 110-4010025 County Counsel             | 399,643           | 1.15%    | 399,643                       | -   | (10,000)   | 389,643               | (10,000)        | -2.50%   |                   |                |
| 110-3510023 Treasurer                  | 34,359            | 0.10%    | 34,359                        | -   | -  | 34,359                | -               | 0.00%    |                   |                |
| Total General Government               | 5,918,789         | 17.00%   | 5,918,789                     |   |  | 5,838,789             | (80,000)        |          | 5,838,789         | 16.82%         |
| <b>Culture &amp; Recreation</b>        |                   |          |                               |   |  |                       |                 |          |                   |                |
| 110-5010081 Parks                      | 288,650           | 0.83%    | 288,650                       | -   | -  | 288,650               | -               | 0.00%    | 288,650           | 0.83%          |
|  |                   |          | 288,650                       |   |  | 288,650               | -               |          |                   |                |
| <b>Land Use</b>                        |                   |          |                               |   |  |                       |                 |          |                   |                |
| 110-3010021 Surveyor                   | 114,894           | 0.33%    | 114,894                       | -   | -  | 114,894               | -               | 0.00%    |                   |                |
| 110-3010020 Planning                   | 0                 | 0.00%    | 0                             | -   | -  | 0                     | -               | #DIV/0!  |                   |                |
| Total Land Use                         | 114,894           |          | 114,894                       |   |  | 114,894               | -               |          | 114,894           | 0.33%          |
| <b>Community Services</b>              |                   |          |                               |   |  |                       |                 |          |                   |                |
| 110-1045033 Transportation             | 552,387           | 1.59%    | 552,387                       | -   | (5,000)  | 547,387               | (5,000)         | -0.91%   | 547,387           | 1.58%          |
|  |                   |          | 552,387                       |   |  | 547,387               | (5,000)         |          |                   |                |
| <b>Non Departmental</b>                |                   |          |                               |   |  |                       |                 |          |                   |                |
| 110-1010039 Non Departmental           | 1,048,171         | 3.01%    | 1,048,171                     | -   | -  | 1,048,171             | -               | 0.00%    |                   |                |
| 680 Transfer to Insurance Res (CONT)   | 0                 | 0.00%    | 0                             | -   | -  | 0                     | -               | 0.00%    |                   |                |
| 440 Transfer to Capital Improvement    | 800,000           | 2.30%    | 800,000                       | -   | (50,000)   | 750,000               | (50,000)        | -6.25%   |                   |                |
| 110-1010092 Contingency                | 0                 | 0.00%    | 0                             | -   | -  | 0                     | -               | #DIV/0!  |                   |                |
| Total Non Departmental                 | 1,848,171         | 5.31%    | 1,848,171                     |   |  | 1,798,171             | (50,000)        |          | 1,798,171         | 5.18%          |
| Transfer to                            |                   |          |                               |   |  |                       |                 |          |                   |                |
| Transfer to                            |                   |          |                               |   |  |                       |                 |          |                   |                |
| 440 Transfer to Software Res           | 0                 | 0.00%    | 0                             | -   | -  | 0                     | -               |          | -                 | 0.00%          |
| <b>Grand Total</b>                     | <b>34,807,860</b> | <b>1</b> | <b>34,807,860</b>             | <b>-</b>  | <b>(85,000)</b>                                      | <b>34,722,860</b>     | <b>(85,000)</b> |          | <b>34,722,860</b> | <b>100.00%</b> |

**TABLE 2  
AUDITED BEGINNING BALANCES FOR CURRENT FISCAL YEAR**

| <u>GENERAL FUND</u>                  |              | <u>OTHER FUNDS - SINGLE DEPARTMENT</u>         |   |
|--------------------------------------|--------------|--|---|
| 110-1010002 Discretionary            | \$6,183,672  | Fund 138                                       | Landfill License Agreeemt Reserve \$349,625 |
| 110-1010010 Administration           | \$178,560    | Fund 150                                       | O&C Reserve \$367,817                       |
| 110-1010039 Non-Departmental         | \$80,367     | Fund 211-5010001 North Valley Chehelam Reserve | \$143,750                                   |
| 110-1010048 Dispatch                 | \$6          | Fund 211-5010060 Public Works Roads            | \$1,904,923                                 |
| 110-1010059 Mediation                | \$150,373    | Fund 212                                       | Clerk \$67,197                              |
| 110-1010090 Transfers                | \$0          | Fund 213                                       | Dog Control \$6                             |
| 110-1010092 Contingency              | \$0          | Fund 214                                       | Law Library \$66,170                        |
| 110-1015013 Commissioners            | \$148,142    | Fund 215                                       | County School Fund \$522                    |
| 110-1025017 Information Systems      | \$544,237    | Fund 216                                       | HHS \$44,804,982                            |
| 110-1045033 Transit                  | \$1,120,386  | Fund 217                                       | Solid Waste \$1,483,626                     |
| 110-1510012 Assessor                 | \$468,544    | Fund 220                                       | County Fair \$142,847                       |
| 110-2010015 Clerk                    | \$255,788    | Fund 221                                       | Community Corrections \$1,407,710           |
| 110-2510018 District Attorney        | \$1,078,901  | Fund 226                                       | Economic Development \$1,680,776            |
| 110-2510022 Support Enforcement      | \$374,128    | Fund 227                                       | Corner Restoration \$104,114                |
| 110-3010020 Planning                 | \$1,434,955  | Fund 230                                       | Title 3 \$49,103                            |
| 110-3010021 Surveyor                 | \$86,682     | Fund 232                                       | American Rescue Plan \$155,387              |
| 110-3510023 Treasurer                | \$18,183     | Fund 233                                       | Opioid Settlement \$1,824,128               |
| 110-4010025 County Counsel           | \$368,793    | Fund 252                                       | Habitat Conservation Fund \$1,164           |
| 110-4510040 Emergency Mangement      | \$158,280    | Fund 441                                       | Bicycle/Footpath Fund \$669,738             |
| 110-4510042 Marine                   | \$37,071     | Fund 645                                       | Motor Vehicle Reserve \$2,152,726           |
| 110-4510043 Sheriff                  | \$831,919    | Fund 648                                       | Telecommunications \$252,689                |
| 110-4510069 Narcotics Investigation  | \$790,828    |  |   |
| 110-4510163 Radio Fund               | \$906,827    | <u>OTHER FUNDS - MULTI-DEPARTMENT</u>          |   |
| 110-4515041 Jail                     | \$691,079    | <u>Capital Improvement (Fund 440)</u>          |   |
| 110-4515086 Courthouse Campus Securi | \$27,747     | 440-1020016                                    | Facilities Maintenance \$24,429             |
| 110-5010081 PW Parks                 | \$5,671      | 440-1020116                                    | Jail Maintenance -\$23,393                  |
| 110-6515074 Juvenile Probation       | \$588,206    | 440-1030027                                    | Capital Improvement \$1,674,485             |
| 110-6515077 Juvenile Detention       | \$608,273    | 440-1030041                                    | Jail Improvement \$229,349                  |
|                                      |              | 440-1030083                                    | Maintenance Reserve \$35,000                |
|                                      |              | 440-1030115                                    | Information Systems \$1,163,369             |
|                                      |              | 440-1030117                                    | Software Reserve \$17,146                   |
|                                      |              | 440-1030161                                    | Capital Projects \$317,688                  |
|                                      |              | <u>System Development (Fund 429)</u>           |   |
|                                      |              | 429-1010051                                    | Non-Departmental \$19,686                   |
|                                      |              | 429-1010080                                    | Fair \$54,098                               |
|                                      |              | 429-1010081                                    | Chehalem Park \$0                           |
|                                      |              | 429-1010181                                    | County Park System \$32,915                 |
|                                      |              | <u>Insurance Reserve (Fund 680)</u>            |   |
|                                      |              | 680-1035094                                    | Fund Balance \$1,729,292                    |
|                                      |              | 680-1035133                                    | PEL \$549,307                               |
|                                      |              | 680-1035135                                    | Retirement \$2,440,058                      |
|                                      |              |  |   |
| Fund 110 total                       | \$17,137,618 | Other funds total                              | \$65,892,429                                |

**TABLE 3  
2026-2027 STANDARD COSTS BUDGET PROJECTION TABLE**

|                  |                             |                           |
|------------------|-----------------------------|---------------------------|
| <b>YCEA</b>      | <b><u>STEPS</u></b>         | <b><u>COLA</u></b>        |
|                  | YES                         | TBD/Subject to Bargaining |
|                  |                             | <b><u>Longevity</u></b>   |
|                  | 5 Years & Topped Out        | 1% of base salary         |
|                  | 10 Years                    | 1.5% of base salary       |
|                  | 15 Years                    | 2% of base salary         |
|                  | 20 Years                    | 2.5% of base salary       |
|                  | 25 Years                    | 3% of base salary         |
| <b>TEAMSTERS</b> | <b><u>STEPS</u></b>         | <b><u>COLA</u></b>        |
|                  | YES                         | 2.00%                     |
|                  |                             | <b><u>Longevity</u></b>   |
|                  | 10 years continuous service | 2.00%                     |
|                  | 15 years continuous service | 2.50%                     |
|                  | 20 years continuous service | 3.00%                     |
| <b>FOPPO</b>     | <b><u>STEPS</u></b>         | <b><u>COLA</u></b>        |
|                  | YES                         | TBD/Subject to Bargaining |
|                  |                             | <b><u>Longevity</u></b>   |
|                  | 10 years continuous service | TBD/Subject to Bargaining |
|                  | 15 years continuous service | TBD/Subject to Bargaining |
|                  | 20 years continuous service | TBD/Subject to Bargaining |
| <b>YCJDWA</b>    | <b><u>STEPS</u></b>         | <b><u>COLA</u></b>        |
|                  | YES                         | TBD/Subject to Bargaining |
|                  |                             | <b><u>Longevity</u></b>   |
|                  | 10 yrs & Topped Out         | \$900                     |
|                  | 15 yrs & Topped Out         | \$1,200                   |
|                  | 20 yrs & Topped Out         | \$1,600                   |
|                  | 25 yrs & Topped Out         | \$2,000                   |
| <b>YCDDA</b>     | <b><u>STEPS</u></b>         | <b><u>COLA</u></b>        |
|                  | YES                         | TBD/Subject to Bargaining |
|                  |                             | <b><u>Longevity</u></b>   |
|                  | 15 years continuous service | \$2,400                   |
|                  | 20 years continuous service | \$2,700                   |
| <b>SERGEANTS</b> | <b><u>STEPS</u></b>         | <b><u>COLA</u></b>        |
|                  | YES                         | TBD/Subject to Bargaining |
|                  |                             | <b><u>Longevity</u></b>   |
|                  | 10 years continuous service | TBD                       |
|                  | 15 years continuous service | TBD                       |
|                  | 20 years continuous service | TBD                       |

**TABLE 3**  
**2026-2027 STANDARD COSTS BUDGET PROJECTION TABLE**

**ELECTED OFFICIALS**

Budget what will be requested from Compensation Committee  
 Budget to be revised depending on Comp and Budget Committee decision.

**FRINGE BENEFITS**

|                 |                       |   |
|-----------------|-----------------------|---|
| MEDICARE        | 49001-Medicare Tax    | 1.45% on wages up to \$200,000<br>2.35% on wages over \$200,000 |
| SOCIAL SECURITY | 49100-Social Security | 6.2% on wages up to \$184,500                                   |

**RETIREMENT**

|  |  |        |
|--|--|--------|
| PERS (Tier 1 and 2 Employees working 12+ hrs/wk - Table 6) |  | 29.99% |
| OPSRP (Hired after 8/29/03)                                |  | 24.94% |
| SWORN TEAMSTERS/FOPPO/YCDDA (Hired after 8/29/03)          |  | 30.21% |

**MEDICAL AND LIFE**

|  |                                |                          |
|--|--------------------------------|--------------------------|
| YCEA, FOPPO, YCJDWA, YCDDA MEDICAL             | 49310-Medical Insurance        | 32,089.00                |
| YCEA, FOPPO, YCJDWA, YCDDA VISION              | 49325-Vision Insurance         | 137.00                   |
| YCEA, FOPPO, YCJDWA, YCDDA DENTAL              | 49320-Dental Insurance Expense | 1,468.00                 |
| YCEA, FOPPO, YCJDWA, YCDDA VEBA                | 49315-VEBA                     | 1,500.00                 |
| YCEA, YCDDA, YCJDWA, YCDDA Life Insurance      | 49340-Life Insurance           | 28.59                    |
| Non-bargaining Teamsters Trust - Medical       | 49310-Medical Insurance        | 28,860.00                |
| Non-bargaining Teamsters Trust - Dental        |                                | Included in Medical Line |
| Bargaining Teamsters Trust - Medical           | 49310-Medical Insurance        | 22,272.00                |
| Bargaining Teamsters Trust - Dental and Vision |                                | Included in Medical Line |
| Teamsters Trust - VEBA                         | 49315-VEBA                     | 1,500.00                 |
| Teamsters, FOPPO - Life Insurance              | 49340-Life Insurance           | 43.97                    |

**ACCIDENT, WORKERS COMP, AND OTHER BENEFITS**

| <u>ACCIDENT INSURANCE (Accident 49400)</u> | <u>Class Code</u> | <u>Rate</u> |
|--|-------------------|-------------|
| Street/Rd Const-Fnl Grad/Pve/Rep/Dr        | 5506 11           | 5.70        |
| Vessel Operations (Marine Patrol)          | 7024 03 M         | 4.20        |
| Law Enforcement                            | 7720 11           | 3.98        |
| Volunteer CERT                             | 7720 ED           | 3.98        |
| Volunteer Search and Rescue                | 7720 EW           | 3.98        |
| Garage/Shop                                | 8380 05           | 2.72        |
| Volunteer Boards/Committees                | 8742 BX           | 0.25        |
| Office/Clerical Employees                  | 8810 03           | 0.10        |
| Attorney/Judges/Baliffs/Court Clerks       | 8820 01           | 0.09        |
| Health Clinic                              | 8832 03           | 0.44        |
| Nurse-Home Health/Public-Trvl-Al Emp       | 8835 03           | 2.63        |
| Building Maintenance                       | 9015 33           | 3.52        |
| Fairgrounds                                | 9016 01           | 3.07        |
| Parks Maintenance                          | 9102 01           | 4.29        |
| Building Inspectors                        | 9410 03           | 1.76        |
| Street/Rd Const-Fnl Grad/Pve/Rep/Dr        | 5507 01           | 4.20        |

**TABLE 3**  
**2026-2027 STANDARD COSTS BUDGET PROJECTION TABLE**

|                                       |                                       |                               |
|---------------------------------------|---------------------------------------|-------------------------------|
| WORKERS COMP ASSESSMENT               | 49600-Workers Comp Assessment         | \$23 PER FTE (1.00 Cents/hr)  |
| UNEMPLOYMENT                          | 49500-Unemployment                    | 0.1% (.001)                   |
| OREGON PAID FAMILY AND MEDICAL LEAVE  | 49311-Paid Leave Oregon               | 0.4% (.004)                   |
| <br><u>DISABILITY INSURANCE</u>       |                                       |                               |
| YCEA, FOPPO & Management              | 49331-Short Term Disability           | .893% on the first \$3,250/mo |
| Teamsters Bargaining Unit             | 49332-Long Term Disability            | .598% on the first \$4,500/mo |
| <br>EMPLOYEE ASSISTANCE PROGRAM (EAP) | <br>49312-Employee Assistance Program | <br>\$32/yr per FTE           |

*ALL OTHER PERSONNEL COSTS (INCENTIVES, CERTIFICATION, FET/VACATION/SICK, OVERTIME, AND OTHER), IS SUBJECT TO CBA, POLICY, AND INDIVIDUAL POSITION*

**TABLE 4**  
**2026-2027 ADMINISTRATIVE CHARGES**

|                                 |             | <u>Adjusted Admin Svs</u> | <u>Adjusted Software</u> | <u>Adjusted BOC</u>      |                    |
|---------------------------------|-------------|---------------------------|--------------------------|--------------------------|--------------------|
|                                 |             | <u>110-1010010-38010</u>  | <u>110-1025017-38010</u> | <u>110-1015013-38010</u> | <u>Total</u>       |
| Mediation Services              | 110-1010059 | \$606                     | \$785                    | \$200                    | \$1,591            |
| County Clerk                    | 110-2010015 | \$16,232                  | \$11,946                 | \$3,039                  | \$31,217           |
| Planning                        | 110-3010020 | \$44,114                  | \$30,737                 | \$7,819                  | \$82,670           |
| Landfill License Agreement      | 138-1010056 | \$10                      | \$13                     | \$3                      | \$26               |
| Motor Vehicle                   | 211-5010029 | \$23,271                  | \$19,688                 | \$5,008                  | \$47,967           |
| Engineering                     | 211-5010055 | \$5,048                   | \$4,041                  | \$1,028                  | \$10,117           |
| Road                            | 211-5010060 | \$132,165                 | \$127,638                | \$32,469                 | \$292,272          |
| Clerk's Records Fund            | 212-2010115 | \$95                      | \$123                    | \$31                     | \$249              |
| Dog Control                     | 213-4510047 | \$1,017                   | \$1,317                  | \$335                    | \$2,669            |
| Law Library                     | 214-1040026 | \$557                     | \$419                    | \$107                    | \$1,083            |
| HHS Admin Services              | 216-5510079 | \$18,318                  | \$19,391                 | \$4,933                  | \$42,642           |
| Public Health                   | 216-5515070 | \$96,847                  | \$70,203                 | \$17,859                 | \$184,909          |
| Community Support Services      | 216-5520073 | \$84,782                  | \$53,271                 | \$13,551                 | \$151,604          |
| Family & Youth                  | 216-5520075 | \$141,274                 | \$87,648                 | \$22,296                 | \$251,218          |
| Enhanced Residential / Outreach | 216-5520172 | \$65,476                  | \$42,773                 | \$10,881                 | \$119,130          |
| Housing and Recovery Supports   | 216-5520173 | \$78,866                  | \$63,272                 | \$16,096                 | \$158,234          |
| Adult Behavioral Health         | 216-5520174 | \$309,795                 | \$207,924                | \$52,893                 | \$570,612          |
| Veterans & Disability Services  | 216-5525071 | \$93,896                  | \$59,796                 | \$15,211                 | \$168,903          |
| Solid Waste                     | 217-3010028 | \$6,788                   | \$6,448                  | \$1,640                  | \$14,876           |
| County Fair                     | 220-6010080 | \$2,490                   | \$3,225                  | \$820                    | \$6,535            |
| Fair Events Center              | 220-6010082 | \$6,772                   | \$4,233                  | \$1,077                  | \$12,082           |
| Community Corrections (Jail)    | 221-6520041 | \$8,132                   | \$7,507                  | \$1,910                  | \$17,549           |
| Community Corrections (State)   | 221-6520045 | \$52,896                  | \$37,193                 | \$9,461                  | \$99,550           |
| Local Control                   | 221-6520067 | \$4,007                   | \$2,618                  | \$666                    | \$7,291            |
| Economic Development            | 226-1010034 | \$5,376                   | \$5,451                  | \$1,387                  | \$12,214           |
| Corner Restoration              | 227-3010037 | \$1,808                   | \$1,132                  | \$288                    | \$3,228            |
| Federal Title III               | 230-1010053 | \$265                     | \$343                    | \$87                     | \$695              |
| Opioid Settlement               | 233-1010055 | \$19                      | \$24                     | \$6                      | \$49               |
| Habitat Conservation            | 252-5010062 | \$811                     | \$748                    | \$190                    | \$1,749            |
| Systems Development             | 429-1010051 | \$3                       | \$4                      | \$1                      | \$8                |
| Capital Improvements            | 440-1030027 | \$11,573                  | \$14,084                 | \$3,583                  | \$29,240           |
| Bicycle / Footpath              | 441-5010030 | \$24                      | \$31                     | \$8                      | \$63               |
| Telecommunications              | 648-1025014 | \$8,742                   | \$7,995                  | \$2,034                  | \$18,771           |
| Insurance Reserve               | 680-1035038 | \$5,343                   | \$4,349                  | \$1,106                  | \$10,798           |
| <b>TOTAL</b>                    |             | <b>\$1,227,418</b>        | <b>\$896,370</b>         | <b>\$228,023</b>         | <b>\$2,351,811</b> |

**TABLE 5**  
**2026-2027 COUNTY COUNSEL FEES**

|                                     | <u>FUND</u> | <u>FY 2025-26</u> | <u>FY 2026-27</u> |
|-------------------------------------|-------------|-------------------|-------------------|
| <b>Special Fund Assessments</b>     |             |                   |                   |
| Cove Orchard                        | 581         | \$3,042           | \$3,042           |
| Totals                              |             | \$3,042           | \$3,042           |
| <b>Non-General Fund Assessments</b> |             |                   |                   |
| Public Works                        | 211         | \$26,614          | \$26,614          |
| Health and Human Services           | 216         | \$31,356          | \$31,356          |
| Solid Waste                         | 217         | \$69,833          | \$69,833          |
| Community Corrections               | 221         | \$18,403          | \$18,403          |
| Title III                           | 230         | \$3,977           | \$3,977           |
| County Fair                         | 220         | \$3,254           | \$3,254           |
| Dog Control                         | 213         | \$2,005           | \$2,005           |
| Economic Development                | 226         | \$716             | \$716             |
| Corner Restoration                  | 227         | \$1,688           | \$1,688           |
| Opioid Settlement                   | 233         | \$0               | \$0               |
| Bicycle/Footpath                    | 441         | \$1,182           | \$1,182           |
| Parks SDC                           | 429         | \$681             | \$681             |
| Capital Improvement                 | 440         | \$4,822           | \$4,822           |
| Motor Vehicle                       | 645         | \$678             | \$678             |
| Insurance Reserve                   | 680         | \$94,167          | \$94,167          |
| Totals                              |             | \$259,376         | \$259,376         |
| Grand Totals                        |             | \$262,418         | \$262,418         |

**TABLE 6**  
**2026-2027 INTERFUND LOANS**

| <u>Department</u>                      |                   | <u>Revenue</u> | <u>Expense</u> |
|--|-------------------|----------------|----------------|
| <b><u>Landfill License Reserve</u></b> |                   |                |                |
| State Loan                             | 138-1010056-38019 | \$51,984       | \$0            |
| State Loan                             | 138-1010056-38020 | 455            | \$0            |
| <b><u>Solid Waste</u></b>              |                   |                |                |
| Jail Security Cameras                  | 217-3010028-38019 | \$25,512       | \$0            |
| Jail Security Cameras                  | 217-3010028-38020 | \$2,376        | \$0            |
| <b><u>Capital Improvement</u></b>      |                   |                |                |
| Stern Block                            | 440-1030027-79700 | \$0            | \$103,968      |
| Stern Block                            | 440-1030027-79800 | \$0            | \$910          |
| Jail Security Cameras                  | 440-3010041-79700 | \$0            | \$51,024       |
| Jail Security Cameras                  | 440-3010041-79800 | \$0            | \$4,752        |
| <b><u>Motor Vehicle</u></b>            |                   |                |                |
| Stern Block                            | 645-5015129-38019 | \$51,984       | \$0            |
| Stern Block                            | 645-5015129-38020 | \$455          | \$0            |
| Jail Security Cameras                  | 645-5015129-38019 | \$25,512       | \$0            |
| Jail Security Cameras                  | 645-5015129-38020 | \$2,376        | \$0            |
|  |                   | \$160,654      | \$160,654      |

**TABLE 7  
2026-2027 RENT AND MAINTENANCE**

| <b>Department</b>     | <b>Location</b>              | <b>Sq Ft</b> | <b>Rent</b> | <b>Maint</b> | <b>Total (78001)</b> |
|-----------------------|------------------------------|--------------|-------------|--------------|----------------------|
| ADMIN SERVICES        | GSB/ +1.2%                   | 2,667        | \$24,110    | \$0          | \$24,110             |
| HR                    | GSB/ +1.6% com               | 1,166        | \$10,541    | \$0          | \$10,541             |
| FINANCE               | GSB/ +3.4% com               | 2,479        | \$22,410    | \$0          | \$22,410             |
| ASSESSOR              | GSB/ OFFICES/ 6.5%COM        | 4,763        | \$43,058    | \$0          | \$43,058             |
| COMMISSIONERS         | 3 OFFICES, FORMAL, 5% COM    | 1,798        | \$16,254    | \$0          | \$16,254             |
| CLERK                 | GSB/ +6.9% com               | 4,999        | \$45,191    | \$42,442     | \$87,632             |
| PLANNING              | GSB/ +6.3% com               | 4,270        | \$38,601    | \$36,252     | \$74,853             |
| SURVEYOR              | GSB                          | 160          | \$1,446     | \$0          | \$1,446              |
| SOLID WASTE           | GSB                          | 160          | \$1,446     | \$1,358      | \$2,805              |
| DISTRICT ATTY         | COURTHOUSE                   | 8,078        | \$73,025    | \$0          | \$73,025             |
| SUPPORT ENFORCEMENT   | COURTHOUSE                   | 1,077        | \$9,736     | \$0          | \$9,736              |
| TREASURER             | GSB                          | 126          | \$1,139     | \$0          | \$1,139              |
| ECONOMIC DEVELOPMENT  | GSB                          | 126          | \$1,139     | \$1,070      | \$2,209              |
| COUNTY COUNSEL        | GSB/ 1% COM                  | 745          | \$6,735     | \$0          | \$6,735              |
| TRANSIT               | 800 NE 2ND ST./ TRANSIT MALL | 913          | \$8,254     | \$7,751      | \$16,005             |
| EMERGENCY MGT         | 2050 NE Lafayette Ave.       | 1,848        | \$16,706    | \$0          | \$16,706             |
| SAR (SHERIFF)         | 2060 NE LAFAYETTE AVE.       | 5,290        | \$11,797    | \$0          | \$11,797             |
| SHERIFF               | COURTHOUSE                   | 5,452        | \$49,286    | \$0          | \$49,286             |
| JUVENILE              | COURTHOUSE                   | 3,906        | \$35,310    | \$0          | \$35,310             |
| JUVENILE              | DETENTION CENTER             | 5,418        | \$48,979    | \$0          | \$48,979             |
| SECURITY              | COURTHOUSE                   | 364          | \$3,291     | \$0          | \$3,291              |
| COMMUNITY CORRECTIONS | ANNEX                        | 5,966        | \$53,933    | \$50,651     | \$104,584            |
| COMMUNITY CORRECTIONS | RESTITUTION CENTER           | 12,768       | \$0         | \$0          | \$0                  |
| DAY REPORTING         | 707 FORD ST.                 | 0            | \$0         | \$0          | \$0                  |
| INFORMATION SYSTEMS   | GSB/ +6% COM                 | 4,370        | \$39,505    | \$0          | \$39,505             |
| LAW LIBRARY           | LAW LIBRARY                  | 284          | \$2,567     | \$0          | \$2,567              |
| HHS                   | BLANCO HOUSE                 | 1,301        | \$11,761    | \$11,045     | \$22,807             |
| HHS                   | COMMUNITY HEALTH             | 6,314        | \$57,079    | \$53,606     | \$110,684            |
| HHS                   | ROMAIN                       | 4,648        | \$42,018    | \$39,462     | \$81,479             |
| HHS                   | TICOR                        | 1,834        | \$16,579    | \$15,571     | \$32,150             |
| HHS                   | ABACUS                       | 7,557        | \$68,315    | \$64,159     | \$132,474            |
| HHS                   | MOORE                        | 9,587        | \$86,666    | \$81,394     | \$168,060            |
| HHS ADMIN/ FINANCE    | GSB/ + 5.1% COMM             | 3,732        | \$33,737    | \$31,685     | \$65,422             |
| HHS                   | HHS EVANS WEST               | 8,375        | \$75,710    | \$71,104     | \$146,814            |
| HHS (FORMALLY KIRBY)  | GSB/ +11% COM                | 7,917        | \$71,570    | \$67,215     | \$138,785            |
| HHS TTRS              | 1461 NE 27TH ST.             | 2,634        | \$0         | \$22,363     | \$22,363             |
| HHS TTRS              | 1437 & 1427 NE 27TH ST.      | 3,270        | \$0         | \$27,762     | \$27,762             |
| HHS TTRS              | 2732 NE NEWBY ST.            | 3,050        | \$0         | \$25,895     | \$25,895             |
| HHS TTRS              | 1420 JOHNSTONE CT.           | 2,622        | \$0         | \$22,261     | \$22,261             |
| HHS                   | BIERLY BUILDING              | 7,100        | \$64,184    | \$60,279     | \$124,463            |
| HHS                   | 2318 PORTLAND RD.            | 7,495        | \$67,755    | \$0          | \$67,755             |

**TABLE 8  
TELECOM EXTENSION FEES**

| <u>Department</u>             | <u>Account</u> | <u>Phone Count</u> | <u>FY 2026-26</u> |
|-------------------------------|----------------|--------------------|-------------------|
| Admin                         | 110-1010010    | 4                  | \$2,083           |
| Financial Services            | 110-1010010    | 8                  | \$4,166           |
| Human Resources               | 110-1010010    | 3                  | \$1,562           |
| Commissioners                 | 110-1015013    | 7                  | \$3,477           |
| Information Technology        | 110-1025017    | 15                 | \$7,005           |
| Transportation                | 110-1045033    | 3                  | \$1,377           |
| Assessment/Tax                | 110-1510012    | 22                 | \$10,324          |
| County Clerk                  | 110-2010015    | 11                 | \$5,599           |
| District Attorney             | 110-2510018    | 63                 | \$20,349          |
| Support Enforcement (Child)   | 110-2515022    | 8                  | \$4,271           |
| Planning                      | 110-3010020    | 24                 | \$14,956          |
| Treasurer                     | 110-3510023    | 1                  | \$453             |
| County Counsel                | 110-4010025    | 5                  | \$2,131           |
| Emergency Mgmt                | 110-4510040    | 5                  | \$1,766           |
| Sheriff's Patrol              | 110-4510043    | 36                 | \$20,173          |
| Jail                          | 110-4515041    | 38                 | \$17,858          |
| Security                      | 110-4515086    | 2                  | \$926             |
| Parks                         | 110-5010081    | 2                  | \$971             |
| Juvenile Probation            | 110-6515074    | 14                 | \$8,278           |
| Juvenile Detention            | 110-6515077    | 14                 | \$6,706           |
| Motor Vehicle                 | 211-5010029    | 4                  | \$1,827           |
| Engineering                   | 211-5010055    | 1                  | \$602             |
| Road                          | 211-5010060    | 10                 | \$4,845           |
| Dog Control                   | 213-4510047    | 0                  | \$0               |
| Law Library                   | 214-1040026    | 1                  | \$454             |
| HHS Administration            | 216-5510079    | 30                 | \$13,994          |
| Public Health                 | 216-5515070    | 48                 | \$19,783          |
| Community Support Services    | 216-5520073    | 49                 | \$20,396          |
| Family & Youth                | 216-5520075    | 73                 | \$35,120          |
| Enhanced Res & Outreach       | 216-5520172    | 11                 | \$14,972          |
| Housing & Recovery Supports   | 216-5520173    | 1                  | \$13,708          |
| Adult Behavioral Health       | 216-5520174    | 176                | \$69,559          |
| Veteran Svcs & Dev Disability | 216-5525071    | 45                 | \$25,052          |
| County Fair                   | 220-6010080    | 4                  | \$2,027           |
| Community Justice             | 221-6520044    | 23                 | \$13,562          |
| Economic Development          | 226-1010034    | 1                  | \$593             |
| Maintenance                   | 440-1020016    | 3                  | \$1,547           |
| Capital Fund Maintenance      | 440-1030027    | 1                  | \$354             |
| Risk Management               | 680-1035038    | 2                  | \$920             |

**TABLE 9  
COMPUTER REPLACEMENT AND NETWORK**

| <b>Department</b>    | <b>Account</b> | <b>Laptops</b> | <b>Desktop</b> | <b>MDT</b> | <b>Network Devices</b> | <b>780.06</b> | <b>780.46</b> |
|----------------------|----------------|----------------|----------------|------------|------------------------|---------------|---------------|
| Admin Services       | 110-1010010    | 11             | 5              | 0          | 0                      | \$8,730       | \$0           |
| Commissioners        | 110-1015013    | 4              | 4              | 0          | 0                      | \$4,032       | \$0           |
| Info Tech            | 110-1025017    | 10             | 2              | 0          | 0                      | \$6,936       | \$0           |
| Transportation       | 110-1045033    | 4              | 3              | 0          | 0                      | \$3,639       | \$0           |
| Assessor & Taxation  | 110-1510012    | 3              | 19             | 0          | 0                      | \$9,312       | \$0           |
| County Clerk         | 110-2010015    | 2              | 8              | 0          | 14                     | \$4,374       | \$15,288      |
| District Attorney    | 110-2510018    | 19             | 17             | 0          | 0                      | \$18,366      | \$0           |
| Support Enforcement  | 110-2515022    | 2              | 0              | 0          | 0                      | \$1,230       | \$0           |
| Planning             | 110-3010020    | 6              | 24             | 0          | 30                     | \$13,122      | \$32,760      |
| Surveyor             | 110-3010021    | 0              | 2              | 0          | 2                      | \$786         | \$2,184       |
| Treasurer            | 110-3510023    | 1              | 0              | 0          | 0                      | \$615         | \$0           |
| County Counsel       | 110-4010025    | 3              | 2              | 0          | 0                      | \$2,631       | \$0           |
| Emergency Mgmt       | 110-4510040    | 4              | 4              | 0          | 0                      | \$4,032       | \$0           |
| Sheriff Patrol       | 110-4510043    | 8              | 38             | 49         | 0                      | \$83,554      | \$0           |
| Jail                 | 110-4515041    | 3              | 29             | 0          | 0                      | \$13,242      | \$0           |
| Courthouse Security  | 110-4515086    | 0              | 4              | 0          | 0                      | \$1,572       | \$0           |
| Juvenile Detention   | 110-6515074    | 1              | 7              | 0          | 0                      | \$3,366       | \$0           |
| Juvenile Probation   | 110-6515074    | 9              | 3              | 0          | 0                      | \$6,714       | \$0           |
| Parks                | 110-6525081    | 1              | 1              | 0          | 0                      | \$1,008       | \$0           |
| Public Works         | 211-5010060    | 11             | 15             | 0          | 26                     | \$12,660      | \$28,392      |
| Dog Control          | 213-4510047    | 0              | 1              | 0          | 0                      | \$0           | \$0           |
| Law Library          | 216-1040026    | 1              |                | 0          | 1                      | \$615         | \$1,092       |
| HHS - Admin Services | 216-5510079    | 34             | 10             | 0          | 44                     | \$24,840      | \$48,048      |
| HHS - Public Health  | 216-5515070    | 35             | 6              | 0          | 41                     | \$23,883      | \$44,772      |
| HHS - Comm Sup Svc   | 216-5520073    | 35             | 5              | 0          | 40                     | \$23,490      | \$43,680      |
| HHS - Family & Youth | 216-5520075    | 47             | 8              | 0          | 55                     | \$32,049      | \$60,060      |
| HHS - Enh Res Outr   | 216-5520172    | 23             | 2              |            | 25                     | \$14,931      | \$27,300      |
| HHS - Housing & Rec  | 216-5520173    | 13             | 6              |            | 19                     | \$10,353      | \$20,748      |
| HHS - Adult Services | 216-5520174    | 111            | 33             | 0          | 144                    | \$81,234      | \$157,248     |
| HHS - DD/Vets        | 216-5525071    | 32             | 7              | 0          | 40                     | \$22,431      | \$43,680      |
| Solid Waste          | 217-3010028    | 0              | 3              | 0          | 3                      | \$1,179       | \$3,276       |
| County Fair          | 220-6010080    | 1              | 2              | 0          | 3                      | \$1,401       | \$3,276       |
| Community Justice    | 221-6520044    | 24             | 0              | 0          | 24                     | \$14,760      | \$26,208      |
| Economic Dev         | 226-1010034    | 1              | 0              | 0          | 0                      | \$615         | \$0           |
| Maintenance          | 440-1020016    | 3              | 3              | 0          | 0                      | \$3,024       | \$0           |
| Jail Maintenance     | 440-1020116    | 0              | 1              | 0          | 0                      | \$393         | \$0           |
| Capital Projects     | 440-1030027    | 1              | 0              | 0          | 0                      | \$615         | \$0           |
| Risk Management      | 680-1035038    | 1              | 0              | 0          | 0                      | \$615         | \$0           |

**Note:** Laptops and Desktops are separated due to differing replacement costs.

**TABLE 10  
FLEET SERVICE FY27**

| <u>Department</u>                 | <u>Account</u>    | <u>FY 2026-27</u> |
|-----------------------------------|-------------------|-------------------|
| Administration                    | 110-1010010-78005 | \$200.00          |
| Transportation                    | 110-1045033-78005 | \$1,700.00        |
| Assessor                          | 110-1510012-78005 | \$13,536.00       |
| County Clerk                      | 110-2010015-78005 | \$150.00          |
| District Attorney                 | 110-2510018-78005 | \$150.00          |
| Planning                          | 110-3010020-78005 | \$67,000.00       |
| Surveyor                          | 110-3010021-78005 | \$5,000.00        |
| County Counsel                    | 110-4010025-78005 | \$150.00          |
| Emergency Management              | 110-4510040-78005 | \$7,350.00        |
| Sheriff-Marine                    | 110-4510042-78005 | \$22,500.00       |
| Sheriff-Patrol                    | 110-4510043-78005 | \$625,000.00      |
| Sheriff-SAR                       | 110-4510043-78005 | \$10,000.00       |
| Sheriff-ATV                       | 110-4510043-78005 | \$20,000.00       |
| Sheriff-Narcotics                 | 110-4510069-78005 | \$7,000.00        |
| Sheriff-Jail                      | 110-4515041-78005 | \$25,000.00       |
| Parks                             | 110-5010081-78005 | \$35,000.00       |
| Juvenile Probation                | 110-6515074-78005 | \$11,000.00       |
| Juvenile Detention                | 110-6515077-78005 | \$9,000.00        |
| Engineering                       | 211-5010055-78005 | \$12,000.00       |
| Road                              | 211-5010060-78005 | \$250,000.00      |
| HHS-Admin                         | 216-5510079-78005 | \$5,000.00        |
| HHS-Public Health                 | 216-5515070-78005 | \$8,500.00        |
| HHS-Community Support             | 216-5520073-78005 | \$53,000.00       |
| HHS-Family & Youth                | 216-5520075-78005 | \$7,500.00        |
| HHS-Enhanced Residential/Outreach | 216-5520172-78005 | \$24,000.00       |
| HHS-Housing & Recovery            | 216-5520173-78005 | \$28,000.00       |
| HHS-Adult Behavioral Health       | 216-5520174-78005 | \$12,000.00       |
| HHS- Veterans & Disabilities      | 216-5525071-78005 | \$6,000.00        |
| Solid Waste                       | 217-3010028-78005 | \$8,000.00        |
| Fairgrounds                       | 220-6010082-78005 | \$5,000.00        |
| Community Justice-County          | 221-6520044-78005 | \$3,000.00        |
| Community Justice-State           | 221-6520045-78005 | \$10,000.00       |
| Corner Restoration                | 227-3010037-78005 | \$2,500.00        |
| Maintenance                       | 440-1020016-78005 | \$13,500.00       |
| Motor Pool                        | 645-5015129-78005 | \$100,000.00      |
| Motor Pool Collision Insurance    | 645-5015129-78008 | <u>\$7,500.00</u> |
|                                   |                   | \$1,415,236.00    |

**NOTES:**

- 1) Assuming the annual IRS mileage rate will stay in 2026 at \$0.69 per mile, there will be no increase per mile from FY27.
- 2) If you plan to add or reduce the number of vehicles in your fleet, please contact Kira McClure, at ext. 3604 or Mark Lago, at ext. 3602.

**TABLE 11  
PROPERTY AND GL INSURANCE**

| <b>PROPERTY INSURANCE</b>   | <b>Division</b>                                | <b>2026-27</b> |
|-----------------------------|--|----------------|
| GENERAL FUND (110)          | 1010039 78002-Trans Out For Property Insurance | \$261,640      |
| PUBLIC WORKS (211)          | 5010029 78002-Trans Out For Property Insurance | \$6,077        |
|                             | 5010055 78002-Trans Out For Property Insurance | \$2,255        |
|                             | 5010060 78002-Trans Out For Property Insurance | \$15,854       |
| LAW LIBRARY (214)           | 1040026 78002-Trans Out For Property Insurance | \$4,397        |
| HHS (216)                   | 5515070 78002-Trans Out For Property Insurance | \$8,053        |
|                             | 5525071 78002-Trans Out For Property Insurance | \$6,846        |
|                             | 5520073 78002-Trans Out For Property Insurance | \$16,084       |
|                             | 5520075 78002-Trans Out For Property Insurance | \$16,185       |
|                             | 5510079 78002-Trans Out For Property Insurance | \$3,920        |
|                             | 5520172 78002-Trans Out For Property Insurance | \$6,435        |
|                             | 5520173 78002-Trans Out For Property Insurance | \$4,847        |
|                             | 5520174 78002-Trans Out For Property Insurance | \$24,478       |
| COUNTY FAIR (220)           | 6010082 78002-Trans Out For Property Insurance | \$43,973       |
| COMMUNITY CORRECTIONS (211) | 6520044 78002-Trans Out For Property Insurance | \$640          |
|                             | 6520045 78002-Trans Out For Property Insurance | \$12,826       |
|                             | 6520067 78002-Trans Out For Property Insurance | \$825          |
| ECONOMIC DEVELOPMENT (226)  | 1010034 78002-Trans Out For Property Insurance | \$4,397        |

| <b>GENERAL LIABILITY</b>    | <b>Division</b>                                 | <b>2026-27</b> |
|-----------------------------|---|----------------|
| GENERAL FUND (110)          | 1010039 78027-Trans Out For Liability Insurance | \$722,827      |
| PUBLIC WORKS (211)          | 5010029 78027-Trans Out For Liability Insurance | \$39,010       |
|                             | 5010060 78027-Trans Out For Liability Insurance | \$90,870       |
|                             | 1040026 78027-Trans Out For Liability Insurance | \$918          |
| LAW LIBRARY (214)           | 1040026 78027-Trans Out For Liability Insurance | \$918          |
| HHS (216)                   | 5515070 78027-Trans Out For Liability Insurance | \$17,554       |
|                             | 5525071 78027-Trans Out For Liability Insurance | \$15,030       |
|                             | 5520073 78027-Trans Out For Liability Insurance | \$44,173       |
|                             | 5520075 78027-Trans Out For Liability Insurance | \$34,076       |
|                             | 5510079 78027-Trans Out For Liability Insurance | \$8,031        |
|                             | 5520172 78027-Trans Out For Liability Insurance | \$14,227       |
|                             | 5520173 78027-Trans Out For Liability Insurance | \$11,015       |
|                             | 5520174 78027-Trans Out For Liability Insurance | \$62,416       |
| SOLID WASTE (217)           | 3010028 78027-Trans Out For Liability Insurance | \$18,013       |
| COUNTY FAIR (220)           | 6010082 78027-Trans Out For Liability Insurance | \$5,507        |
| COMMUNITY CORRECTIONS (211) | 6520044 78027-Trans Out For Liability Insurance | \$1,262        |
|                             | 6520045 78027-Trans Out For Liability Insurance | \$38,092       |
| ECONOMIC DEVELOPMENT (226)  | 1010034 78027-Trans Out For Liability Insurance | \$1,262        |
| CORNER RESTORATION (227)    | 3010037 78027-Trans Out For Liability Insurance | \$1,377        |
| OPIOID SETTLEMENT (233)     | 1010055 78027-Trans Out For Liability Insurance | \$1,377        |
| SDC (429)                   | 1010051 78027-Trans Out For Liability Insurance | \$1,262        |
| CAPITAL IMPROVEMENT (440)   | 1020116 78027-Trans Out For Liability Insurance | \$4,819        |
|                             | 1030027 78027-Trans Out For Liability Insurance | \$12,162       |
| BICYCLE/FOOTPATH (441)      | 5010030 78027-Trans Out For Liability Insurance | \$2,065        |

**TABLE 12  
AUDIT**

| <u>Department</u>          | <u>Account</u>    | <u>2026-27</u> |
|----------------------------|-------------------|----------------|
| Administration             | 110-1010010-61101 | \$1,216        |
| Non-Departmental           | 110-1010039-61101 | \$769          |
| Dispatch                   | 110-1010048-61101 | \$409          |
| Mediation                  | 110-1010059-61101 | \$50           |
| Commissioners              | 110-1015013-61101 | \$429          |
| Information Systems        | 110-1025017-61101 | \$1,827        |
| Transit                    | 110-1045033-61101 | \$3,374        |
| Assessor                   | 110-1510012-61101 | \$1,757        |
| Clerk                      | 110-2010015-61101 | \$699          |
| District Attorney          | 110-2510018-61101 | \$2,246        |
| Support Enforcement        | 110-2515022-61101 | \$389          |
| Planning                   | 110-3010020-61101 | \$1,967        |
| Surveyor                   | 110-3010021-61101 | \$100          |
| Treasurer                  | 110-3510023-61101 | \$20           |
| County Counsel             | 110-4010025-61101 | \$419          |
| Emergency Mangement        | 110-4510040-61101 | \$220          |
| Marine                     | 110-4510042-61101 | \$50           |
| Sheriff                    | 110-4510043-61101 | \$6,618        |
| Narcotics Investigation    | 110-4510069-61101 | \$180          |
| Radio Fund                 | 110-4510163-61101 | \$140          |
| Jail                       | 110-4515041-61101 | \$5,141        |
| Courthouse Campus Security | 110-4515086-61101 | \$519          |
| PW Parks                   | 110-5010081-61101 | \$309          |
| Juvenile Probation         | 110-6515074-61101 | \$1,028        |
| Juvenile Detention         | 110-6515077-61101 | \$1,777        |
| Landfill License           | 138-1010056-61101 | \$250          |
| O&C Reserve                | 150-1010052-61101 | \$309          |
| Public Works               | 211-5010029-61101 | \$1,148        |
| Public Works               | 211-5010055-61101 | \$230          |
| Public Works               | 211-5010060-61101 | \$7,417        |
| Clerk                      | 212-2010115-61101 | \$10           |
| Dog Control                | 213-4510047-61101 | \$150          |
| Law Library                | 214-1040026-61101 | \$50           |
| HHS                        | 216-5510079-61101 | \$1,218        |
| HHS                        | 216-5515070-61101 | \$3,915        |
| HHS                        | 216-5520073-61101 | \$3,103        |

**TABLE 12**  
**AUDIT**

|                           |                   |                 |
|---------------------------|-------------------|-----------------|
| HHS                       | 216-5520075-61101 | \$5,091         |
| HHS                       | 216-5520172-61101 | \$2,486         |
| HHS                       | 216-5520173-61101 | \$3,694         |
| HHS                       | 216-5520174-61101 | \$12,069        |
| HHS                       | 216-5525071-61101 | \$3,344         |
|                           |                   |                 |
| Solid Waste               | 217-3010028-61101 | \$609           |
|                           |                   |                 |
| County Fair               | 220-6010082-61101 | \$819           |
|                           |                   |                 |
| Community Corrections     | 221-6520044-61101 | \$130           |
| Community Corrections     | 221-6520045-61101 | \$2,156         |
| Community Corrections     | 221-6520067-61101 | \$150           |
|                           |                   |                 |
| Economic Development      | 226-1010034-61101 | \$319           |
|                           |                   |                 |
| Corner Restoration        | 227-3010037-61101 | \$70            |
|                           |                   |                 |
| Opioid Settlement         | 233-1010055-61101 | \$1,557         |
|                           |                   |                 |
| Habitat Conservation Fund | 252-5010062-61101 | \$30            |
|                           |                   |                 |
| System Development        | 429-1010051-61101 | \$50            |
|                           |                   |                 |
| Maintenance               | 440-1020016-61101 | \$1,208         |
| Jail Maintenance          | 440-1020116-61101 | \$459           |
| Capital Projects          | 440-1030027-61101 | \$12,049        |
| Jail Capital              | 440-1030041-61101 | \$80            |
| IT Capital                | 440-1030115-61101 | \$299           |
|                           |                   |                 |
| Bicycle/Footpath Fund     | 441-5010030-61101 | \$0             |
|                           |                   |                 |
| Motor Vehicle Reserve     | 645-5015129-61101 | \$1,028         |
|                           |                   |                 |
| Telecommunications        | 648-1025014-61101 | \$469           |
|                           |                   |                 |
| Insurance Reserve         | 680-1035038-61101 | <u>\$2,206</u>  |
|                           |                   | <b>\$99,825</b> |

**TABLE 13**  
**FY 2026-27 BUDGET CALENDAR**

| <u>Task</u>   | <u>Date</u>   |
|---|---|
| Board consideration and approval of initial discretionary allocations.            | Thursday, December 11, 2025                         |
| Management Round Table Budget kick off, 7:30 a.m., (Mt Hood Conference Room)      | Tuesday, January 6, 2026                            |
| V10 Budgets must be entered in the financial system by 5 p.m.                     | Friday, February 20, 2026                           |
| Budget Staff meets with individual departments and reviews budgets.               | Monday, February 23, 2026<br>Friday, March 13, 2026 |
| Deadline for V10 Budget Changes   | Friday, March 13, 2026                              |
| Budget Staff moves budget from V10 Initial to V20 Proposed                        | Monday, March 16, 2026                              |
| Publication of Notice of Budget Meeting by Carolina Rook (N-R and website).       | Friday, March 20, 2026                              |
| Budget Narratives to be entered into Oracle EPM due date.                         | Friday, March 27, 2026                              |
| Supplemental information and org charts (one copy) due to Carolina Rook by 5 P.M. | Friday, March 27, 2026                              |
| Budget Committee Meetings   | Monday, April 20, 2026<br>Wednesday, April 22, 2026 |
| Elected Officials Compensation Committee  | Wednesday, April 22, 2026                           |
| Budget Committee approves budget and sets tax rate, (Rm. 32 or Virtual)           | Wednesday, April 22, 2026                           |
| Budget Staff moves budget from V20 Proposed to V30 Approved                       | Friday, April 24, 2026                              |
| Publish budget summary and notice of budget hearing (Tabloid and website)         | Friday, May 15, 2026                                |
| Budget Hearing held by the Board, (Rm. 32 or Virtual)                             | Thursday, June 11, 2026                             |
| Budget adopted by the Board, (Rm. 32 or Virtual)                                  | Thursday, June 18, 2026                             |
| Budget filed with Assessor's office and Clerk's office.                           | Friday, June 26, 2026                               |
| Bound budget book distributed to departments.                                     | Friday, July 17, 2026                               |

**TABLE 14  
ADMINISTRATIVE REVIEW**

**NOTE:** Administrative budget staff will meet with departments and conduct of review of Version 10, Initial Budget. This is an effort to make the budget process more efficient. Once this review process is completed, the Budget Officer will move the budget to Version 20 for presentation to the Budget Committee and departments are not allowed to make further changes to the budget. Once in Version 20, any requested changes should be brought forward to the Budget Committee.

**Budget staff will be reviewing specifically the following questions:**

1. Does the department budget balance?
2. Do all internal transfers balance?
3. Do revenue and charges balance?
4. Is the FTE count correct?
5. Are all account codes correct?
6. Are beginning balances and ending balances within guidelines?
7. Do revenues and expenditures reflect year to date actuals and prior years trends?
8. Are footnotes utilized fully, make sense, and per budget instructions?
9. Did department provide an explanation of cuts made to balance?
10. Are add-back requests, new positions, and/or reclassifications justified and per budget instructions?
11. If beginning balances are significantly higher than projected in prior years, does the departments have an explanation?

**Review Schedule (via Teams Invite):**

| <u>Department</u> | <u>Date</u>                 | <u>Time</u> |
|-------------------|-----------------------------|-------------|
| Fair              | Tuesday, February 24, 2026  | 9:00 AM     |
| County Counsel    | Tuesday, February 24, 2026  | 9:30 AM     |
| Treasurer         | Tuesday, February 24, 2026  | 10:00 AM    |
| Clerk             | Thursday, February 26, 2026 | 2:00 PM     |
| Assessor          | Thursday, February 26, 2026 | 3:00 PM     |
| Transit           | Thursday, February 26, 2026 | 3:30 PM     |
| IT                | Friday, February 27, 2026   | 8:00 AM     |
| Facilities        | Monday, March 2, 2026       | 8:30 AM     |
| HHS               | Monday, March 2, 2026       | 10:00 AM    |
| Planning          | Tuesday, March 3, 2026      | 2:00 PM     |
| Sheriff's Office  | Wednesday, March 4, 2026    | 3:00 PM     |
| Public Works      | Thursday, March 5, 2026     | 2:00 PM     |
| DCJ               | Monday, March 9, 2026       | 9:00 AM     |
| DA                | Monday, March 9, 2026       | 10:30 AM    |
| Administration    | Tuesday, March 10, 2026     | 2:00 PM     |

\*\*Date and times are tentative and subject to change as needed. If there is a scheduling conflict, contact Ken and provide alternate days and times that may work. Meetings need to be completed by 3/13/26.

**TABLE 15**

**FY 2026-27 BUDGET COMMITTEE SCHEDULE**

**Monday, April 20, 2026 - Wednesday, April 22, 2026**

Location: Rm32, Yamhill County Courthouse (Subject to change)

*All meetings will be streamed live on the Board of Commissioners' YouTube channel*

Guidelines for Departments:

1. Department attendance limited to essential team members/managers.
2. No overhead or power point presentations.
3. Remarks should be limited to changes to the budget from this year to next year and the implication of those changes. Present in budgetary fund order.

**Monday, April 20, 2025**

9:00 AM - 10:00 AM

**Election of Officers**

**Approval of 2025 Budget Committee Minutes**

**Budget Message/Briefing, Ken Huffer, County Administrator/Budget Officer**

10:00 AM - 12:00 PM

**Health & Human Services**

Lindsey Manfrin, HHS Director

HHS Administration

Public Health

Community Support Services

Family and Youth

Enhanced Residential and Outreach

Housing and Recovery Supports

Adult Behavioral Health

Veterans Services and Developmental Disability Services

12:00 PM - 1:00 PM

**Lunch**

1:00 PM - 2:00 PM

**Culture and Recreation**

Gary Wertz, Fair Manager

Fair and Events Center

Travis Pease, Parks Manager

County Parks

Ken Huffer, Systems Development Fund

2:00 PM - 2:30 PM

**Land Use**

Ken Friday, Planning and Development Director

Planning and Building

Surveyor and Corner Restoration

Solid Waste

2:30 PM - 3:30 PM

**Public Works**

Mark Lago, Public Works Director

Motor Vehicle

Engineering

**TABLE 15**

**FY 2026-27 BUDGET COMMITTEE SCHEDULE**

Road  
Bicycle/Footpath  
Habitat Conservation

3:30 PM - 5:00 PM

**General Administration**

Ken Huffer, County Administrator

Discretionary  
Administration  
Board of Commissioners  
Non-Departmental  
Landfill License, O&C, Title III, Opioid Settlement

5:30 PM

**Public Hearing**

*To receive comments on proposed budget and funding requests from community.*

**Tuesday, April 21, 2025**

9:00 AM - 12:00 PM

**Criminal Justice**

Kate Lynch, District Attorney

District Attorney  
Support Enforcement

Jessica Beach, DCJ Director

Juvenile Probation  
Juvenile Detention  
Community Corrections

Sam Elliot, Sheriff

Emergency Management  
Marine Patrol  
Rural Patrol  
Narcotics  
Radio System  
Jail

Courthouse Security

Ken Huffer, Administrator

911/Dispatch Services

12:00 PM - 1:00 PM

**Lunch**

1:00 PM - 2:00 PM

**Community Services**

Cynthia Thompson, Transit Manager

Ken Huffer, Administrator

Law Library  
Economic Development  
Mediation  
County Schools

**TABLE 15**  
**FY 2026-27 BUDGET COMMITTEE SCHEDULE**

2:00 PM - 5:00 PM

**General Government**

Christian Boenisch, County Counsel

Shane Hoffman, IT Manager

Information Technology

Telecom

Computer Reserve

Paulette Alexandria, Treasurer

Keri Hinton, Clerk

County Clerk

Clerk's Records

Derrick Wharff, Assessor

Joe Moore, Facilities Manager

Facilities Maintenance

Jail Maintenance

Ken Huffer, Administrator

Capital Reserve

Insurance Reserve

**Wednesday, April 22, 2026**

9:00 AM - 11:00 AM

**Compensation Committee**

Compensation Report by Patrica Rojas, HR Director

Elected Officials Comments

Committee Recommendations

11:00 AM - 12:00 PM

**Deliberation and Budget Approval**

12:00 PM - 1:00 PM

**Lunch (if needed)**

1:00 PM - Finish

**Deliberation and Budget Approval (if needed)**

Approved by the Yamhill County Board of

Commissioners on 12/11/2025

via Board Order 25-390.