



2023–2024 Yamhill County Budget

Dear Yamhill County residents,

On behalf of the Board of Commissioners and our Citizen Budget Committee, I am pleased to present the annual budget as approved for fiscal year 2023-24. I want to thank our budget committee members Denny Elmer, Doreen App, and Jason Fields for their commitment and service to our county. We strongly feel that the private sector perspectives of our citizen-members are a critical component of priority-based budgeting practices. I also want to thank our dedicated staff and leadership teams for the countless hours invested in preparing the budget each year.

Despite the aftermath of the COVID-19 pandemic and sustained inflation that we are experiencing, the county's rate of receipt of property taxes continues to be very high. Often, governments don't feel the effects of economic strain until several budget cycles later. This reality was at the forefront of our discussions this year. While the budget committee was cautious last year and exercised restraint when it came to spending down limited discretionary funds, the impact of several collective bargaining contracts and increased cost of goods and services called for trimming department budgets this cycle. State revenue forecasts continue to signal the possibility of an actual recessionary period, and our decisions on expenditures were based in part on these warning signs.

The approved budget for 2023-24 is \$189,069,945, making this the second largest budget ever approved by the County. The budget reflects a decrease from fiscal year 2022-23 mostly due to the end of government programs like the CARES Act and the American Rescue Plan Act (ARPA). The Board of Commissioners is still considering proposals on how to release the remaining \$3,136,343 of ARPA funds for investments in Childcare and Rural Broadband.

When ARPA funds are deducted from the General Fund balance, we get a better picture of where the County stands financially. Twenty years ago, discretionary revenue accounted for 27% of actual revenue, with dedicated revenue at 73%. Today, discretionary revenue stands at just 17% of overall revenue. This is important because discretionary funds are used to backfill department needs when inflationary, personnel, healthcare and pension costs squeeze budgets.

Despite tax revenues trending slightly higher each year, the increases are not enough to keep pace with unsustainable demands on the county's general fund budget. Because of this, departments were asked to budget a 2% reduction to their annual base allocations and use existing beginning balances to offset budget shortfalls.

The county is anticipating an increase of 5% in personnel costs along with increases to the cost of healthcare and retirement contributions. Four of the county's five collective bargaining agreements are still under negotiation, adding to the uncertainty.

With 70% of general fund discretionary allocation going to Criminal Justice, the Sheriff's Department experienced significant shortfalls going into budget committee discussions. With add-back requests totaling almost \$500,000, the committee voted to allocate \$157,598 of discretionary funds to the Sheriff's budget and asked the Sheriff to find the remaining savings in vacant positions, efficiencies, and cuts to materials & services. The overriding concern of budget committee members was to avoid major cuts in the next fiscal year by solving budgetary constraints in this current year. We don't want to lose deputies and we certainly don't want to hire individuals now, only to have to face layoffs next fiscal year. We appreciate the Sheriff's effort in working towards those goals.

Notable actions:

- 1) The property tax rate was set at \$2.5775 per thousand and that rate has not changed for 25 years.
- 2) Discretionary dollars funded critical add-back positions and requests in the District Attorney, Sheriff, and Parks departments.
- 3) The county created an Economic Development Department this year, after ending the SEDCOR contract and bringing the position in-house. We are in the process of hiring a new director and setting a strategic plan for supporting county businesses and expanding economic growth.
- 4) The budget committee voted unanimously to award a portion of remaining ARPA funds to the Yamhill County Gospel Rescue Mission in the amount of \$50,000 to complete construction of a commercial kitchen at the women's/children's facility in McMinnville.
- 5) An increase to the Yamhill County Clerk's salary was approved to bring the clerk in line with comparable counties, and a 2% salary increase was approved for the County Assessor for the same reason. No other elected official salaries were increased.
- 6) The committee protected the General Fund balance by keeping reserves above \$1 Million, preserving our Contingency Fund, and protecting the Retirement Reserve Fund in case of future budgetary pressures.

I am grateful that Yamhill County has had fiscally prudent commissioners and budget committee members in past years as their actions have created stable and healthy budgets during uncertain times. I am also grateful for County Administrator Ken Huffer's ability to look long-term and identify why fiscal constraint is necessary for the success of our county.

This year, we sharpened our pencils to trim expenses where possible and found savings in vacant positions to ensure that service levels to our community were not impacted. Yamhill County's families are experiencing intense inflationary pressures and are having to stretch household budgets. We acknowledge that fact and will continue to strive to meet the needs of our residents in the most efficient way possible.

In Service,

Lindsay Berschauer
Chair, Yamhill County Board of Commissioners

NOTICE OF BUDGET HEARING

A meeting of the Yamhill County Board of Commissioners will be held at 10:00 a.m. on Thursday, June 15, 2023, in the Yamhill County Courthouse, 535 NE Fifth St., McMinnville, OR, and virtually via Zoom (Zoom ID 871 8872 4876) to discuss the budget for the fiscal year beginning July 1, 2023. Written comments may be submitted in advance to County Administrator Kenneth Huffer by email at hufferk@co.yamhill.or.us or by mail to the address above. A summary of the budget as approved by the Yamhill County Budget Committee may be inspected or obtained free of charge by visiting the county's website at www.co.yamhill.or.us. The budget was prepared on a basis of accounting consistent with the previous fiscal year.

Lindsay Berschauer, Chair

	2021-22 ACTUAL [1]	2022-23 ADOPTED [2]	2024-24 APPROVED [3]
EXPENDITURES			
Personnel Services	66,746,813	81,304,133	84,654,189
Materials & Services	43,297,172	60,502,241	56,231,938
Capital Outlay	6,961,163	16,129,612	16,829,149
SPECIAL PAYMENTS:			
Transfers [4]	3,721,050	13,426,207	4,257,816
Debt Services	880,785	863,843	863,846
Other	46,000	97,109	97,123
Contingency [9] [10]	—	2,772,394	2,653,883
Ending Balances [5]	—	24,038,483	23,579,124
TOTAL EXPENDITURES	121,606,983	199,036,913	189,069,945
RESOURCES:			
Beginning Balances [6]	64,088,104	64,219,730	61,991,360
Property Taxes [7]	26,428,689	26,373,490	27,812,402
Licenses & Permits	1,973,128	1,755,453	1,854,475
Intergovernmental	51,299,443	40,863,053	37,243,061
Service Charges	33,647,044	39,592,476	42,412,066
Fines & Forfeitures	513,053	532,923	532,420
Interest Earnings	757,023	539,439	1,046,111
Other Income	3,407,552	1,267,553	1,353,596
Internal Income	13,214,476	23,892,796	14,824,454
Loan Proceeds	—	—	—
Transfers	—	—	—
TOTAL RESOURCES	195,328,512	199,036,913	189,069,945
Number of Full-Time Equivalent Employees [8]			
	-	680.5059	690.8200

Footnotes to above statement:

- (1) Actual means total revenue and expenses received or disbursed by the county. Actual expenditures will usually be substantially lower than budgeted numbers.
- (2) Adopted refers to the budget adopted by the commissioners for 22-23, plus any mid-year adjustments.
- (3) Approved refers to the budget approved by the budget committee in May for 23-24.
- (4) Transfers are dollars moved between funds.
- (5) Although balances may be budgeted, they do not constitute expenditures. Any money left in a fund at the end of a year becomes a resource to that fund in the following year.
- (6) Includes Beginning Balances & Reserves.
- (7) Numbers include both current year levy and actual or expected collections of past due taxes. These also include beginning balances and reserves.
- (8) Does not include any mid-year adjustments.
- (9) For 21-22, no expenses are shown in contingency. When dollars are needed from the contingency account, those monies are transferred to the fund and department that requires additional resources. Consequently, actual expenses in the contingency fund will always be \$0.
- (10) The county has several contingency accounts. The general fund contingency can be spent for any lawful purpose, while contingencies in other funds (e.g. Road Fund) are restricted to use within that fund.

NOTICE OF PROPERTY TAX LEVY

On May 3, 2023, the Yamhill County Budget Committee approved a property tax rate for Yamhill County Government of \$2.5775 per \$1,000 of assessed value for the 2023-24 fiscal year. This rate has been the same since 1998. The property tax rate will become final after the Board of Commissioners holds the public hearing and adopts the budget for 2023-24. The Board cannot increase the tax levy above the rate approved by the Budget Committee.

TAX LEVY SUMMARY

	Levied 2022-23 (Current Year)	Tax Rate
Operations (Permanent Rate)	\$ 28,565,885	\$ 2.5775
Total Levy	\$ 28,565,885	\$ 2.5775

Purpose	Taxes Needed to Balance 2023-24 (1)	Estimated Taxes not to be Collected (2)	Estimated Property Tax Levy	Property Tax Rate
Operations (Permanent Rate)	\$ 27,376,402	\$ 2,219,708	\$ 29,596,110	\$ 2.5775
Total Levy	\$ 27,376,402	\$ 2,219,708	\$ 29,596,110	\$ 2.5775

- (1) The levy equals the property tax rate times the assessed value. The county's assessed value was estimated at \$11.96 billion. The assessed value is only an estimate at this time. The actual assessed value will not be available until October. Tax offsets (if any) may reduce the estimated property tax levy.
- (2) Discounts and past-due property taxes.

PUBLIC NOTICE

Monthly and hourly salaries of Yamhill County employees are public information. Based on action of the 1991 legislature, the county is no longer required to publish this information in the newspaper, but is required to make it available to interested parties. This information is also readily available on the county's website at www.co.yamhill.or.us.

CRIMINAL JUSTICE PROGRAM

The **District Attorney's Office** is most often identified with its primary function of prosecuting individuals charged with crimes. A significant function of the District Attorney's office is the Crime Victim/Witness Services program, which is responsible for: 1) assisting victims through the criminal justice system, 2) victim notification, 3) ensuring that accurate restitution information is available for the court, and 4) assisting witnesses with court proceedings. Another noteworthy responsibility of the District Attorney's Office is the **Family Support Division**, which establishes and enforces child support orders to ultimately promote the stability and self-sufficiency of families.

Sheriff's Office - "The Yamhill County Sheriff's Office sets a standard of "Excellence in Service" in public safety through innovation, flexibility, and dedication."

Emergency Management: provides resources for planning, training, and exercising in the areas of mitigation, response, and recovery for Yamhill County. Staff includes 1.0 FTE program manager and a 1.0 FTE records clerk.

Marine provides education and enforcement on the waterways of the Willamette River from the Polk County line above Wheatland to Willow Island near Canby, and of the Yamhill River from its confluence with the Willamette to the Locks near Lafayette. This program is managed by a Patrol sergeant and staffed by seasonal reserve deputies. This program receives funding from the Oregon State Marine Board and County discretionary funds

Patrol provides 24-hour law enforcement services to 718 square miles in Yamhill County and a population of nearly 110,000 with 49.3 FTE. The Sheriff's Office will continue contracting direct enforcement services with the cities of Amity, Dayton, Lafayette, Sheridan, and Willamina, as well as providing emergency backup and investigative expertise to the cities of Carlton, Dundee, McMinnville, Newberg, and Yamhill.

Narcotics Investigation is funded through forfeiture dollars from drug investigation seizures and grant reimbursement funds as part of regional enforcement teams. Funds are used in support of drug enforcement pursuant to Federal and State Forfeiture requirements. There are no personnel in this budget.

Radio System represents funding associated with the maintenance and support of the public safety radio system, with a 0.20 FTE program manager. This system serves all public safety agencies throughout Yamhill County, including sixteen law enforcement, fire, and emergency medical services (EMS) public safety member organizations. Funding presently comes from an annual transfer of revenue from Yamhill Communications (YCOM) and radio tower site rentals.

Jail provides continuous 24-hour operation for the safe incarceration of all received and committed adults in custody from law enforcement agencies in the County. Provides facility security, meals, janitorial and laundry services, health care consistent with standards of the community and the National Commission on Correctional Health Care, mental health and substance abuse counseling, basic adult education, and law library services with a total of 29.5 FTE (plus 2.0 FTE deputies in Community Corrections, Fund 221-6520041).

Courthouse Campus Security provides security of the courthouse including courtrooms and offices, county building security, adult in custody courtroom escort, and inter-facility adult in custody transports. Fund also provides for courthouse access security provided via agreement with third-party provider. Staff include 4.0 FTE deputies.

Dog Control provides dog licensing services for the entire county and dog control services for County jurisdictions including the contracted cities of Amity, Dayton, Lafayette, Sheridan, and Willamina. Effective 2020, this program is contracted for services with Homeward Bound Pets. This is a self-funded program, with 100% of its revenue coming from the issuance of dog licenses, citations, and donations. There are no personnel in this budget.

Department of Community Justice – The Adult Division provides community probation, parole and post-prison supervision, services, sanctions, and interventions to approximately 740 felony and misdemeanor justice involved individuals (JII) residing in Yamhill County. The goal of community-based justice programs is to reduce the risk of new criminal offense through a balanced approach using community supervision, sanctions, and program services. Supervision provides structured accountability with conditions imposition by the releasing authority. Static and dynamic risk and needs assessments are completed by assigned PO, followed by case planning, which acts as a supervision guide for JII with listed goals, benchmarks, and progress. Through assessment and case planning, JII are also referred to various services and programming options based on assessment results and the individual needs of each JII. Programming is intended to specifically target individual's addictions issues, sexual deviancy, anger, domestic violence, and/or cognitive and criminal thinking. Services such as housing, employment, transportation, or basic hygiene needs can also be provided or facilitated with local public amenities. Sanctions, administered through a statewide gridline by the officers, are individualized and intended to hold JII accountable with imposed supervision conditions, while incentives are utilized to promote positive behavior.

The Adult Division is funded primarily through a dedicated state allocation to Community Corrections through the Department of Corrections (DOC). YCDCJ also receives local general fund allocations for the supervision of misdemeanors. State Justice Reinvestment (JRI) Grant Funds, primarily intended for the safe reduction of state prison bed usage, are used locally to fund the Pretrial Justice Program and Defendant Assessment Report (DAR) SMART Sentencing Program.

Juvenile Probation & Detention – The Juvenile Department, consisting of both a probation department and 24-bed youth detention facility, provides court-related services to youth who are referred to the department for violations of city, county, and state laws as well as ordinances. Programs are focused on juvenile court services, juvenile violations court, peer court, formal probation supervision, detention, community service work, and victim services of juvenile crimes. Our Juvenile Probation and Detention Divisions are funded through Oregon Youth Authority state funding, county allocation, grants, and a variety of contracts for detention beds with neighboring counties who do not have local detention bed resources.

Work Crew Program – YCDCJ supports our adult in-custody work crew programs for Adults in Custody (AIC) who are locally incarcerated in the jail and meet eligibility criteria and out-of-custody community service JII. Through this restorative justice model, we offer on-the-job life skills training, employment readiness and accountability for our local JII. This program allows us to provide maintenance to our local Yamhill County Parks, Yamhill County Fairgrounds, and other nearby service contractors. YCDCJ also continues to support local motivational and cognitive programming to assist JII with skill building to both find and keep employment. We also continue to focus on gender-specific needs via use of a gender-specific risk assessment tool for female correctional clients and a gender-specific cognitive behavioral therapy program.

BUDGET SUMMARY – CRIMINAL JUSTICE

2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED		2023-24 APPROVED
		186.78	PERSONNEL COUNT	180.28
22,783,801	23,830,669	26,698,019	PERSONNEL	26,079,316
6,132,777	6,357,194	12,320,893	MATERIALS & SERVICES	10,361,081
774,347	42,620	935,916	CAPITAL	682,228
153,874	42,620	935,916	TRANSFERS	178,162
55,773	55,773	55,774	DEBT SERVICE	55,776
—	—	1,911,964	ENDING BALANCES	1,678,175
29,900,572	30,445,881	42,090,372		39,034,738

HEALTH & HUMAN SERVICES (HHS) PROGRAM

The Health and Human Services budget includes several divisions that administer a variety of health-related services, prevention, education, and partnerships to promote Yamhill County residents' physical, emotional, and social well-being.

Public Health services include communicable disease prevention and mitigation, chronic disease prevention; maternal and child health; health promotion and education; alcohol, drug, and gambling prevention; and environmental health, which includes inspections of small water systems, restaurants, and other food service.

Veterans and Disabilities services provides information on federal and state benefits as well as assistance to our veterans in navigating eligibility requirements. Veterans program resources come from the county's general fund discretionary dollars, Oregon Department of Veterans Affairs legislative allocations, Oregon Health Authority, and donations. Disabilities Services provides a continuum of support and case management to children and adults who have a developmental or intellectual disability. Housing, skills training, and employment services to people with developmental disabilities are primarily contracted to private providers in the community, with regulatory oversight from the county.

Adult Behavioral Health services include evaluation and treatment services for adults with mental illness, including psychiatric medication and illness management for chronic conditions. Services also include substance use and medication-assisted treatment to adults with addictive disorders and specialized services for treatment of individuals on parole and probation, including multiple county drug courts and programs aimed at increasing motivation to change antisocial behaviors. Primary care services for individuals with complex health needs as well as increased partnerships with local non-profit service providers are an integral part of this budget.

Housing and Recovery Supports provides supported and supportive housing services to adults with serious mental illness and Transitional Treatment Recovery Services to families with substance use disorders.

Community Support services provide recovery-focused life skills and vocational rehabilitation for adults with severe mental illness. Specialized programs like Assertive Community Treatment and Early Assessment and Support Alliance wrap services and supports around individuals in their homes.

Enhanced Residential and Outreach services provide specialized supports to individuals with severe mental illness who need specialized medical care in residential settings.

Family and Youth services provides psychiatric, mental health, and addictions assessment and treatment services to children and families. Family and Youth also includes several programs that directly respond to the needs of youth who are juvenile justice system involved, as well as outreach engagement and services in local school districts.

Central Services provides administrative department functions, including medical billing, contract management, fiscal services, analytics, utilization and quality management, and grant administration.

Health and Human Services is funded primarily by state and federal revenues. The proposed budget also uses prior year carryover funds dedicated to health services to maintain core safety net services to Yamhill County residents.

BUDGET SUMMARY – HEALTH & HUMAN SERVICES

2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED		2023-24 APPROVED
		351.48	PERSONNEL COUNT	364.54
28,470,795	29,174,970	37,935,342	PERSONNEL	41,090,414
11,543,113	10,918,578	16,781,429	MATERIALS & SERVICES	16,876,959
1,705,609	367,839	732,199	CAPITAL	1,247,499
—	—	10,071,197	ENDING BALANCES	9,543,117
41,719,517	40,461,387	65,520,167		68,757,989

GENERAL GOVERNMENT PROGRAM

Commissioners - This budget provides for the salaries and expenses of the three members of the Board of Commissioners. It also includes two board administrative staff expenses. Resources come from general fund revenue and interdepartmental charges.

Administrative Services - This budget funds accounting, personnel, payroll, and budgeting for Yamhill County. This budget also includes the positions of county administrator and .5 deputy county administrator. Resources come from a mixture of general resources, internal service charges, and grant funds in support of assessment and taxation activities.

Assessment and Taxation: The Assessor's Office is responsible for assessing all properties in Yamhill County, which includes commercial, industrial, rural, and urban properties, manufactured structures, and business personal property. The office maintains records on approximately 50,000 real property accounts. The office is also responsible for managing special programs such as veterans' exemptions, senior and disabled citizens' deferral, farm and forestland deferrals, and other property tax exemption programs and special assessments. The Assessor's Office has a cartography section responsible for the mapping of tax lots and maintaining ownership records.

Clerk - This budget has four direct service programs: Elections & Voter Registration, Public Records and Recording, Licenses and Passports and the Board of Property Tax Appeals (BoPTA). Two programs (Recording and Licenses & Passports) are fee-driven and historically have kept our office self-sustaining. There are revenues from Elections and BoPTA, but they are far from self-sustaining.

Facilities Maintenance – The focus for the 2023-24 budget year will be on projects that assist in the general upkeep of the county's facilities, grounds, and equipment. Maintenance will be assisting departments in executing their capital improvement projects that have been approved. As in past years we look forward to assisting all the county departments, employees, and public we are charged with serving.

Information Technology – IT provides strategic planning, implementation, and support of computer infrastructure, software support services, and telecommunications to all departments inside the county. Services include desktop support, maintaining and administering computer networks and related equipment, managing, and administering a server farm, providing email services, interfacing with third party applications, report writing, and providing database administration. Funding comes from discretionary revenue, the assessment and taxation grant, user fees, interdepartmental service charges, and other dedicated revenue sources.

Telecommunications – IT provides phone services for all departments inside the County, as well as some City of McMinnville and YCOM (Yamhill Communications Agency) phones. Funding comes from call costs and extension costs.

Treasurer – The Treasurer provides investment portfolio management and cash flow management for the county. In addition, the Treasurer implements and adheres to all Oregon State Statutes regarding county investments. The Treasurer is responsible for the maintenance and application of the County Investment Policy. The Treasurer prepares all investment and cash flow reports. The Treasurer works closely with the Deputy Treasurer who is responsible for all other county finance areas.

BUDGET SUMMARY – GENERAL GOVERNMENT

2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED		2023-24 APPROVED
		70.10	PERSONNEL COUNT	71.55
7,092,985	7,282,640	8,569,063	PERSONNEL	8,764,105
3,348,098	3,915,794	4,573,268	MATERIALS & SERVICES	4,514,542
421,684	1,914,118	4,423,407	CAPITAL	2,980,440
—	—	2,139,064	ENDING BALANCES	1,999,185
10,862,767	13,112,552	19,704,802		18,258,272

PUBLIC WORKS PROGRAM

Public Works is comprised of three divisions: Road, Fleet, and Engineering & Administration. It relies on state-shared revenues (gas tax, weight-mile fees, license fees, title transfer fees, etc.) for the majority of its revenue, and also receives federal Surface Transportation Fund allocations, and a variable contribution from federal forest receipts.

Motor Vehicle Fund - This fund is managed through the Fleet division, handles the County's vehicle collision insurance, fleet and equipment replacement funds, and the fuel storage tank replacement fund.

Bicycle/Footpath Fund - The revenue for the Bicycle/Footpath Fund, which is managed through the Road division, comes from 1% of the state-shared revenue as required by the Oregon Constitution.

Habitat Conservation Fund - This fund is also managed through the Road division, is in response to a 30-year federal mandate for protecting and enhancing the roadside habitat for the endangered Fender's blue butterfly and for Kincaid Lupine mitigation activities at Deer Creek Park. The fund's revenue comes primarily from state highway taxes, adjusted each year per the CPI. Other funding comes from the O&C Reserve (Fund 50).

BUDGET SUMMARY - PUBLIC WORKS

2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED		2023-24 APPROVED
		37.75	PERSONNEL COUNT	38.75
3,157,060	3,343,035	3,944,794	PERSONNEL	4,219,878
3,757,283	3,997,620	5,269,805	MATERIALS & SERVICES	5,501,968
1,059,829	4,034,279	8,002,901	CAPITAL	9,479,080
-	-	994,034	CONTINGENCY	1,070,588
655,260	655,260	655,260	DEBT SERVICE	655,260
-	-	690,466	ENDING BALANCES	701,000
8,629,432	12,030,194	19,557,260		21,627,774

LAND USE PROGRAM

Planning & Development - This department administers land use planning, plumbing, mechanical, electrical and building inspection services, subsurface sanitation, and solid waste programs for the county. Building Inspection and Environmental Health programs have been delegated by the state to the county. The department is funded entirely by fees and charges.

Surveyor - This office is established by state law to file and index survey records in the county and to maintain and restore corners of the U.S. Rectangular Survey as well as donation land claims. The department also performs field and office checks on partitions, subdivisions, and condominiums, and checks plats for county approval. The department is financed by survey and plat filing fees, general fund as well as by revenues received from filing certain instruments in the Clerk's Office (Corner Restoration Fund).

Geographic Information Systems (GIS) - The mission of the GIS department is to develop and support technology related to land-based software applications. This includes coordination with all updates received in the assessor's base maps, updates to the geodetic survey provided by the county surveyor, and the inclusion of numerous other sources of related data for use in the GIS system. Resources supporting this program comes from service charges and discretionary revenue.

Corner Restoration - Funds are derived from filing certain instruments in the Clerk's Office and are deposited to supplement the surveyor's activities in the preservation and restoration of government survey corners.

BUDGET SUMMARY - LAND USE

2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED		2023-24 APPROVED
		20.00	PERSONNEL COUNT	20.55
2,085,322	2,255,014	2,765,255	PERSONNEL	2,930,425
897,277	945,254	2,163,379	MATERIALS & SERVICES	2,162,899
89,000	89,000	89,000	TRANSFERS	89,000
-	-	1,028,360	CONTINGENCY	833,295
-	-	1,167,672	ENDING BALANCES	1,295,621
3,071,599	3,289,268	7,213,666		7,311,240

CULTURE & RECREATION PROGRAM

Fairgrounds - The Fair Board and staff are proud of the success of the 2022 Fair and Rodeo, Oregon's oldest fair. The interim usage of the facility has increased every year and because of ongoing improvements have made it a more attractive facility. The Yamhill County Fair & Event Center is a major economic generator in the county and continues to provide affordable family entertainment for our citizens.

Parks - Yamhill County Parks Division provides a wide variety of benefits and opportunities to the community through affordable access to a wide variety of outdoor recreation including 17 parks and 212 acres of parkland and open space. Our mission is to manage, preserve, and restore these unique natural, cultural, and historic places for people to enjoy outdoor recreation and educational activities. Research indicates that local parks and green spaces directly influence and increase the quality of life for local neighborhoods and communities, often leading to increased property value for neighboring residents as well as health and wellness of the local community through the clean air, water, and reduced stress parks provide. Moreover, the Parks Division offers open spaces for physical activity which result in improved physical health and lower health care costs. The annual Summer Puzzle Quest offers families and the community a fun recreational opportunity as well as familiarization and orientation to county spaces that may be less utilized or unknown. A long-term partnership between the Parks Division and the Sheriff's Office allows local work crews to assist in the maintenance the parks system throughout the year and continue park improvement projects. The Parks Division budget is funded through general county allocation, grants, and park user fees. In the next fiscal year, the Parks Division plans to focus on updating the Yamhill County Comprehensive and Open Space Master Plan. Future Park projects planned include bridge replacement at Charles Metsker, boat ramp improvements at Dayton Landing, and ADA improvements throughout the park system. To learn more about Yamhill County Parks, visit our website at www.co.yamhill.or.us/yamhillparks/index.htm.

Systems Development - The County collects a systems development charge (SDC) for parks and the county fair facility. The county also collects the parks SDC for the Chehalem Valley Parks and Recreation District in unincorporated areas. All income is derived from SDCs and interest earnings.

BUDGET SUMMARY - CULTURE & RECREATION

2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED		2023-24 APPROVED
		8.10	PERSONNEL COUNT	7.85
280,270	403,280	579,443	PERSONNEL	590,009
410,021	728,712	1,017,657	MATERIALS & SERVICES	1,110,975
113,896	138,568	470,018	CAPITAL	503,420
-	-	12,733	ENDING BALANCES	14,570
804,187	1,270,561	2,079,851		2,218,974

COMMUNITY SERVICES PROGRAM

Law Library - Yamhill County provides a law library for the convenience of citizens and members of the bar. It is funded via a portion of court civil filing fees.

Transit - Yamhill County Transit Area (YCTA) provides public transit service for all of Yamhill County, making connections with Tri-Met, MAX, WES, TCTD and SAMT. YCTA contracts with a private vendor, First Transit, to provide the daily operation of the service.

Economic Development - Video lottery dollars received from the state are expended on activities that stimulate the economy in Yamhill County. These include both internal county functions and community projects.

Mediation Services - This program is a part of the county budget but is actually funded and administered by the state court system. It provides an alternative means of resolving domestic disputes in divorces. The program is funded through court filing fees.

County Schools - By law, the county is required to share 25% of its federal forest income with county schools.

BUDGET SUMMARY - COMMUNITY SERVICES

2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED		2023-24 APPROVED
		4.40	PERSONNEL COUNT	4.40
109,879	173,667	494,618	PERSONNEL	485,647
3,058,094	3,807,253	4,472,023	MATERIALS & SERVICES	4,381,579
1,886,594	19,967	787,599	CAPITAL	486,482
-	-	516,488	ENDING BALANCES	16,488
5,054,567	4,000,887	6,270,728		5,370,196

INTERNAL SERVICES PROGRAM

Non-Departmental - This is the "miscellaneous" portion of the general fund budget. Included here are insurance payments, postage, grants, and other items. Dollars come from general resources, service charges, and grants.

Title III - This fund is for forest-related projects pursuant to federal legislation that continued Federal Forest and O&C payments to counties.

Capital Improvement - This fund contains the county building improvement account. Dollars come from rental income and internal service charges.

O&C Reserve - Funding comes from Federal Forest payments, the future of which is uncertain. The county has been saving a portion of the non-dedicated O&C funds as an emergency reserve or to fund future one-time projects.

Insurance Reserve Fund - This fund holds money in reserve to allow the county to participate in insurance programs that reduce overall premium costs. The reserves in this fund also protect departments from cost "spikes" that occur when insurance costs rise due to changes in the economic climate. It contains a PERS reserve, which is helping to buffer the cost increases in PERS. The resources come from internal service charges, interest, and premium refunds.

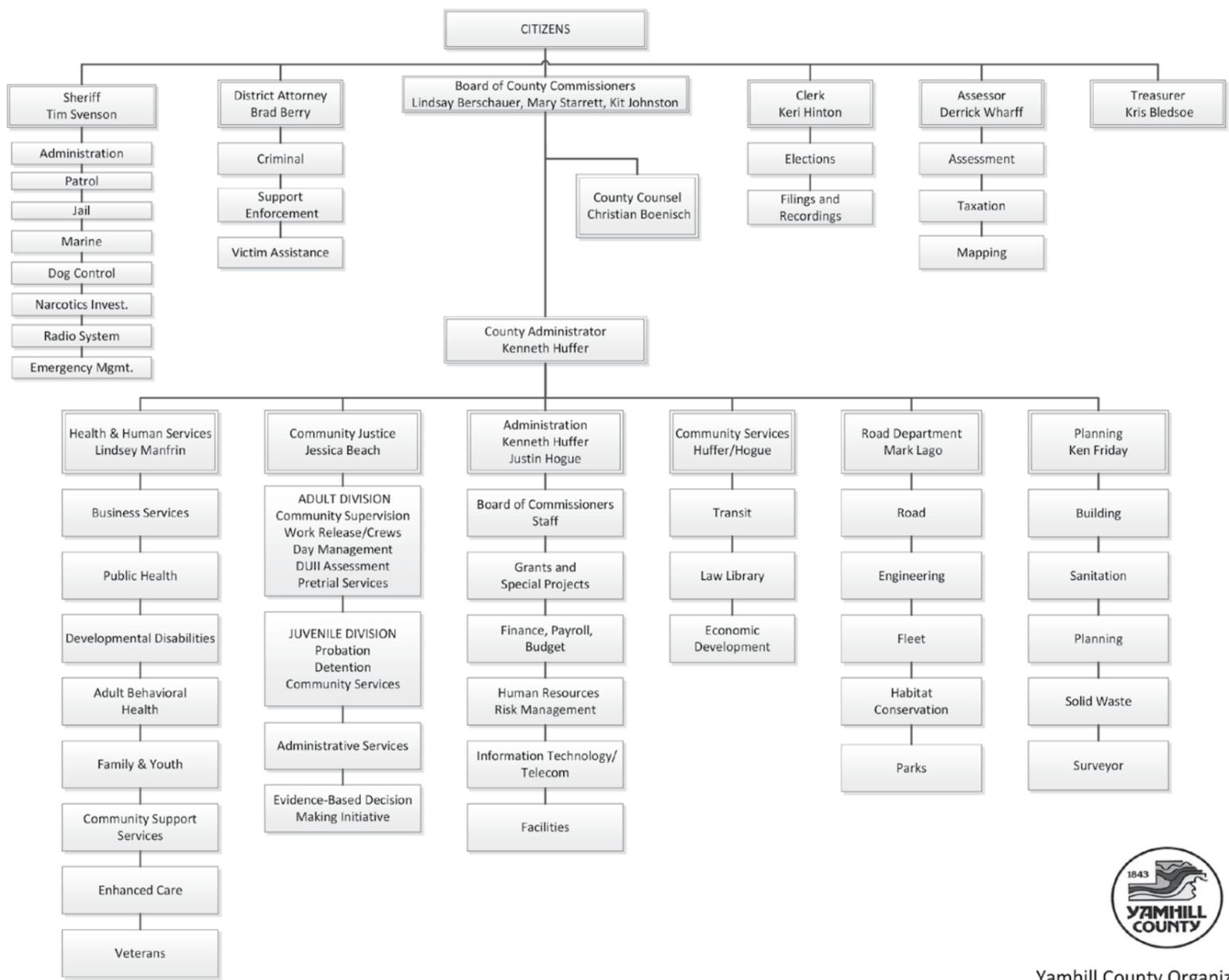
Landfill License Reserve - This fund holds a portion of landfill tipping fee resources beyond what is needed for solid waste administration and closed landfill oversight and may be used for one-time projects.

BUDGET SUMMARY - INTERNAL SERVICES

2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED		2023-24 APPROVED
		1.90	PERSONNEL COUNT	2.90
287,543	287,537	317,599	PERSONNEL	494,395
6,738,731	12,626,768	13,903,787	MATERIALS & SERVICES	11,321,935
337,254	443,772	777,572	CAPITAL	1,450,000
5,390,705	3,472,426	13,169,401	TRANSFERS	3,990,654
-	-	750,000	CONTINGENCY	750,000
240,333	169,752	152,809	DEBT SERVICE	152,810
-	-	7,528,899	ENDING BALANCES	8,330,968
12,994,567	16,996,254	36,600,067		26,490,762

BUDGET SUMMARY - ALL PROGRAMS

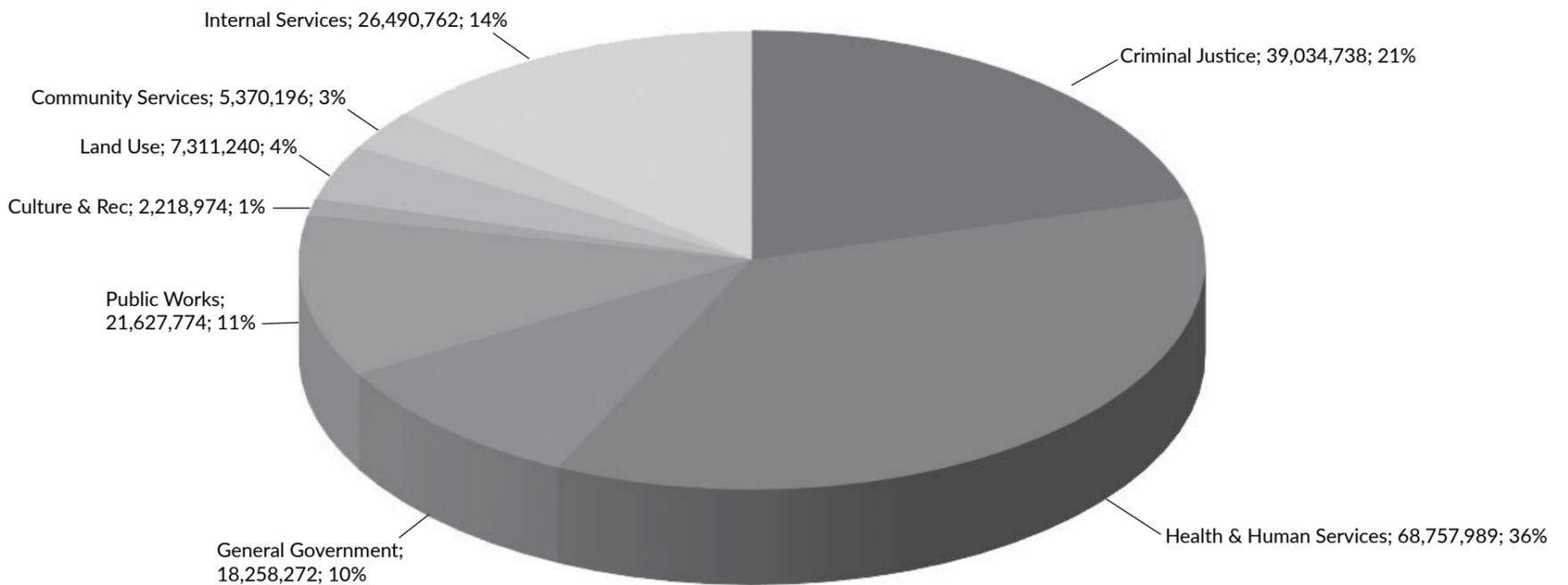
2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED		2023-24 APPROVED
29,900,572	30,445,881	42,090,372	CRIMINAL JUSTICE	39,034,738
41,719,517	40,461,387	65,520,167	HEALTH & HUMAN SERVICES	68,757,989
10,862,767	13,112,552	19,704,802	GENERAL GOVERNMENT	18,258,272
8,629,432	12,030,194	19,557,260	PUBLIC WORKS	21,627,774
3,071,599	3,289,268	7,213,666	LAND USE	7,311,240
804,187	1,270,561	2,079,851	CULTURE & RECREATION	2,218,974
5,054,567	4,000,887	6,270,728	COMMUNITY SERVICES	5,370,196
12,994,834	16,996,254	36,600,067	INTERNAL SERVICES	26,490,762
113,037,207	121,606,893	199,036,913	****GRAND TOTALS****	189,069,945
		680.51	PERSONNEL TOTALS	690.82



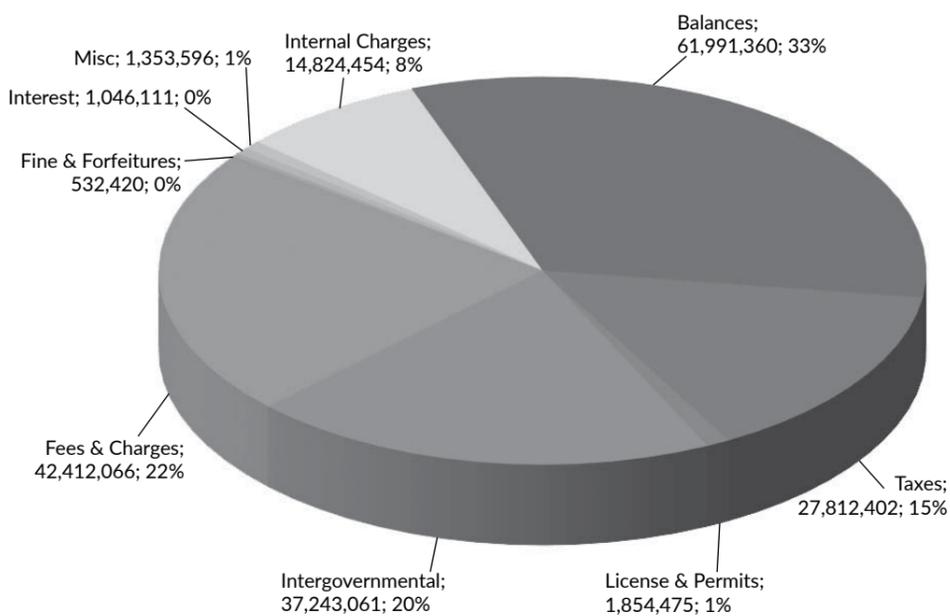
Yamhill County Organizational Chart

Last updated 5/11/2023

BUDGET BY PROGRAM



COUNTY SOURCES OF REVENUE



WHERE DO YOUR TAXES GO?

