



2019-2020 Yamhill County Budget



Dear Yamhill County Citizens,

The information contained in this publication provides a summary of how your Yamhill County tax dollars have been allocated for the 2019-20 fiscal year beginning July 1, 2019. The budget was constructed beginning in November 2018 and will be adopted in June 2019, after months of work by department heads, county management staff, the county commissioners, the county's citizen Budget Committee and from residents who contacted us and spoke at the budget hearing in April.

It is the goal and objective of the Yamhill County Board of Commissioners to provide to the highest degree possible the services needed and expected by our citizens including public safety, planning, good roads and bridges, fair and equitable assessment and taxation, licensing and public records recording, and public and mental health services. We are able to accomplish this goal because of the dedication and professional performance of our employees as well as the County's ability to manage expenses in a way that demonstrates to the citizens our commitment to spending prudently in needed areas and investing wisely through our investment programs. The approved budget of \$150,448,010 for the 2019-20 fiscal year is about 2% smaller than that of the current 2018-19 fiscal year. The property tax rate has remained at 2.5775 per thousand dollars since 1998. Personnel costs make up 43% of the budget; up 4% from the 2018-19 budget. All other expenses which don't include Personnel costs (Materials and Services) make up 32% of the budget. Capital project expenses make up 7% of the budget; down 3% from the 2018-19 budget. Tax revenue trended up 3% in the 2018-19 fiscal year with most notable a 4% increase in total Assessed Value.

The 2018-19 fiscal year has been very busy and there have many changes to County leadership, including: a new County Commissioner, a new County Administrator, and a new Business Services Director. In 2018, our Appraisal Department completed their first full appraisal cycle using the new CAMA system. These new platforms will ensure we are in compliance with Oregon Revised Statutes and create significant efficiencies through the use of better technology. Many other successes have been achieved throughout the County thanks to our outstanding employees, who together are critical in the high standard of services that are delivered daily. Also, during the 2018-19 fiscal year, several large capital projects were completed; most notable is the new Public Works building and several large remodel projects for Health and Human Services.

Overall, restrained spending by the current and past Boards of Commissioners, keeping prudent reserves, along with disciplined fiscal management by department heads means that your tax dollars have been wisely spent. The bottom line is that Yamhill County is on solid financial ground but will face several challenges in the 2019-20 fiscal year and beyond. On the horizon for July of 2019 is the expected increase in the county's PERS rates. Based on current payroll this will cost an estimated additional \$1,107,967. The county has set aside \$2.2M in reserve in anticipation of future increased PERS costs. We also continue to have challenges with County facilities needs, including the Jail, and increasing Personnel costs.

I would like to thank our department heads and their teams, County Administrator Kenneth Huffer, Business Services Director Justin Hogue, Budget Committee members Angel Aguiar, Denny Elmer, and Lindsay Berschauer, my fellow commissioners Mary Starrett and Casey Kulla, along with administrative staff Keri Hinton and Carolina Rook for their hard work and attention to detail in the preparation of this budget. I look forward to a year of health and prosperity for our county.

Sincerely,

Richard L. "Rick" Olson, 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 20, 2019, in the Yamhill County Courthouse, 535 NE Fifth St, McMinnville, OR, to discuss the budget for the fiscal year beginning July 1, 2019. Public comment and testimony will be taken at the meeting. 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 at 434 NE Evans St., McMinnville, OR office hours are 8:00 a.m. to 5:00 p.m. Monday through Friday, or 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.

Richard L. "Rick" Olson, Chair

	2017-18 ACTUAL [1]	2018-19 ADOPTED [2]	2019-20 APPROVED [3]
EXPENDITURES			
Personnel	49,696,960	59,227,057	62,997,288
Materials & Services	33,011,953	49,661,880	49,907,324
Capital Outlay	8,991,056	15,239,252	11,448,879
SPECIAL PAYMENTS:			
Transfers [4]	3,203,036	3,913,087	4,625,634
Debt Services	160,490	655,300	655,260
Other	57,743	95,200	97,300
Contingency [9] [10]	0	9,237,438	8,073,635
Ending Balances [5]	0	15,057,433	12,642,690
TOTAL EXPENDITURES	95,121,238	153,086,647	150,448,010
RESOURCES:			
Beginning Balances [6]	48,221,934	47,326,651	44,215,735
Property Taxes [7]	22,216,129	21,516,144	22,149,339
Licenses & Permits	1,956,627	1,754,201	1,595,105
Intergovernmental	25,708,713	32,367,925	31,922,051
Service Charges	31,071,714	34,535,209	33,543,230
Fines & Forfeitures	559,598	424,614	468,713
Interest Earnings	906,459	935,235	1,431,500
Other Income	1,009,638	1,056,802	903,043
Internal Income	11,739,677	12,673,704	13,880,294
Loan Proceeds	0	0	0
Transfers	360,790	496,162	339,000
TOTAL RESOURCES	143,751,279	153,086,647	150,448,010
Number of Full-Time Equivalent Employees [8]			
	505.0000	601.3900	605.8305

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 2018-19, plus any mid-year adjustments.
- (3) Approved refers to the budget approved by the budget committee in May for 2019-20.
- (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 2017-18, 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 1, 2019, 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 2019-20 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 2019-20. The Board cannot increase the tax levy above the rate approved by the Budget Committee.

TAX LEVY SUMMARY

	Levied 2018-19 (Current Year)	Tax Rate		
Operations (Permanent Rate)	\$ 23,504,155	\$	2.5775	
Total Levy	\$ 23,504,155	\$	2.5775	
Purpose	Taxes Needed to Balance 2019-20 (1)	Estimated Taxes not to be Collected (2)	Estimated Property Tax Levy	Property Tax Rate
Operations (Permanent Rate)	\$ 21,717,339	\$ 1,760,865	\$ 23,478,204	\$ 2.5775
Total Levy	\$ 21,717,339	\$ 1,760,865	\$ 23,478,204	\$ 2.5775

- (1) The levy equals the property tax rate times the assessed value. The county's assessed value was estimated at \$9.02 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."

The **Jail** (10-41) is a continuous 24-hour operation responsible for safe incarceration of all prisoners received and committed with a total of 35 FTE (plus 3 deputies in Community Corrections).

Marine Patrol (10-42) is responsible for 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 .50 FTE program manager and receives funding from the Oregon State Marine Board and county discretionary funds.

Patrol (10-43) provides 24-hour law enforcement services to 718 square miles in Yamhill County and a population of nearly 110,000 with 47.2 FTE. The Sheriff's Office contracts to provide direct enforcement services with the cities of Dayton, Lafayette, Sheridan, and Willamina, as well as providing emergency backup and investigative expertise to the cities of Amity, Carlton, Dundee, McMinnville, Newberg, and Yamhill.

YCINT (10-69) the Yamhill County Interagency Narcotics Team is comprised of detectives from the Yamhill County Sheriff's Office, Newberg-Dundee Police Dept., Oregon State Police, and McMinnville Police Department.

Courthouse Campus Security (10-86) has four essential functions: security of the courthouse, county building security, inmate escort, and inter-facility inmate transports. Staff includes 1 FTE sergeant, 1 FTE deputy, and part-time reserve deputies.

Radio System (10-163) represents funding associated with the maintenance and support of the public safety radio system, with a .20 FTE program manager. This system serves all public safety agencies throughout Yamhill County, including law enforcement and fire departments. Funding presently comes from an annual transfer of revenue from Yamhill Communications, (YCOM) and radio tower site rentals.

Dog Control (13-47) provides dog control services for the entire county. Staff includes .30 FTE captain, .30 FTE clerk, and volunteers. A self-funded program, with 100% of its revenue coming from the issuance of dog licenses, citations, pet adoptions, and donations.

Jail Capital (40-41): Revenues received from bed rental dollars are utilized for capital projects in the facility. There is no personnel in this budget.

Emergency Management (10-40): The Emergency Management budget provides resources for planning, training, and exercising in the areas of mitigation, response, and recovery for Yamhill County. Staff includes 1 FTE program manager, .50 FTE assistant manager, and .50 FTE records clerk.

Department of Community Justice – The Yamhill County Department of Community Justice (YCDCJ) is comprised of an Adult and Juvenile Division as well as Parks Division and Pretrial Justice Program, employing 60.68 FTE.

Adult Parole & Probation provides community probation, parole and post-prison supervision, services, sanctions and interventions to felony and misdemeanor convicted individuals residing in Yamhill County. Currently, we supervise approximately 1,000 correctional clients. Oregon State funding provides grant-in-aid allocation share to the county to provide community supervision for felony offenders. The county provides funding through a general fund allocation for supervision of misdemeanor cases, primarily domestic violence and driving while intoxicated cases. Using a balance between accountability, positive reinforcement, cognitive interventions as well as program/services referral, YCDCJ has made great strides to implement evidence-based practices that positively affect the outcomes of the populations we serve. The goal is to assist all correction clients to achieve long-term, prosocial success in our communities.

State Justice Reinvestment Initiative – In 2013, House Bill 3194 was passed by the Oregon State Legislature and resulted in Justice Reinvestment Program state funds to be allocated to counties to safely prevent future prison growth in Oregon. This new legislation allowed for the implementation of innovative programs statewide designed to safely manage offenders in the community instead of incarcerating them in prison at a much higher cost. In 2017-19, Yamhill County received its third biennium of JRI funding and focused primarily on our local SMART sentencing project and Pretrial Justice Programs. Since program inception in late 2013, both programs have achieved high success rates of diverting individuals from both prison and jail incarceration while maintaining the overall safety of Yamhill County. Short Term Transitional Leave (STTL), also enacted by HB 3194, allows inmates to be released from prison into the community up to 120 days early, resulting in statewide savings of over 1,200 prison years in bed usage with a 95% success rate have. Yamhill County's continued evidence-based efforts through SMART sentencing and Pretrial Justice Programs have attracted the attention of local jurisdictions interested in replicating our work model as well as several academies who are currently or soon will be completing Randomized Control Trial (RCT) studies to validate our work.

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 and ordinances. Programs are focused around juvenile court services, juvenile violations court, peer court, formal probation supervision, detention, residential programs, community service work supervision, and victim services of juvenile crimes. Funding for the Juvenile Department is derived from county discretionary revenue, state grants, fees and other sources.

BUDGET SUMMARY – CRIMINAL JUSTICE

2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED		2019-20 APPROVED
		178.18	PERSONNEL COUNT	180.18
17,103,938	17,955,253	19,812,926	PERSONNEL	21,864,824
7,940,827	6,761,742	10,335,201	MATERIALS & SERVICES	9,562,160
21,105	284,119	316,000	CAPITAL	1,115,000
0	0	2,120,959	ENDING BALANCES	1,685,622
25,065,870	25,001,114	32,585,086		34,227,606

HEALTH & HUMAN SERVICES (HHS) PROGRAM

The Health and Human Services Department 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 and is funded primarily by state and federal revenues.

Public Health provides public health services, including communicable and chronic disease prevention; maternal and child health; school-based nursing; health promotion; 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 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 drug and alcohol 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.

Community Support Services provides 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 are included under Community Support Services as a way to wrap services and supports around individuals in their homes.

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

Family and Youth services provide 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 come to the attention of the juvenile justice system, as well as outreach and engagement in each of the seven school districts.

Central Services provide administrative functions of the department, including medical billing, contract management, records, fiscal services, and grant administration.

BUDGET SUMMARY – HEALTH & HUMAN SERVICES

2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED		2019-20 APPROVED
		295.68	PERSONNEL COUNT	296.42
19,086,804	21,089,110	26,310,441	PERSONNEL	27,376,344
11,385,681	13,376,754	16,673,527	MATERIALS & SERVICES	17,397,533
1,126,680	895,709	1,225,918	CAPITAL	142,502
0	0	4,593,659	CONTINGENCY	4,603,119
0	0	4,765,292	ENDING BALANCES	719
31,599,165	35,361,573	53,568,837		49,520,217

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 business services director. 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, maintaining ownership, and legal descriptions.

Clerk: This budget has four direct service programs: Elections & Voter Registration, Public Records and Recording, Licenses and Passports, and Board of Property Tax Appeals (BoPTA). Two programs (Recording and Licenses & Passports) are fee-driven and historically been self-sustaining. There are revenues from Elections and BoPTA, but they are far from self-sustaining. The last ten years have seen continued declines in recording revenue following the lagging housing market. Stabilization occurred for a few years but recordings are showing a decline again.

Facilities Maintenance: This internal services unit provides the maintenance, remodeling, utilities, and cleaning for all county facilities. Funding is a mix of general resources and internal service charges.

Information Technology: IT provides strategic planning, implementation, and support of computer infrastructure and software support services 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.

Treasurer: Receives all county monies, posts receipts to funds, distributes property taxes to the respective districts within the county, maintains bank accounts, prepares reports on cash and bank balances, and makes all county investments. Funding comes from property taxes and other general resources.

BUDGET SUMMARY – GENERAL GOVERNMENT

2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED		2019-20 APPROVED
		70.23	PERSONNEL COUNT	71.23
5,819,138	6,111,835	7,204,185	PERSONNEL	7,538,574
2,382,438	2,603,789	3,674,298	MATERIALS & SERVICES	4,407,773
473,178	1,930,544	3,737,930	CAPITAL	2,404,999
0	121,790	19,666	TRANSFERS	0
0	0	1,230,744	ENDING BALANCES	2,619,455
8,674,754	10,767,958	15,866,823		16,970,801

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.

The proposed 2019-20 Public Works budget supports 30.5 FTE. Public Works has budgeted for a roadside vegetation management assistant, a temporary, part-time engineering intern, and temporary, part-time biology/GIS interns to assist with roadside vegetation inventory for purposes of vegetation management and erosion control.

A priority list of repair projects at various locations--including bridges, gravel and paved road surfaces--has been planned for FY 2019-20. Funding for these projects is in the Road budget. The annual asphalt overlay project list represents one of the department's largest expenditures. An interest payment and principal payment for the county's match for the Newberg-Dundee bypass, in the approximate amount of \$655,260 are also funded in the Road budget.

In 2017, Public Works issued a Request for Proposals for the design/build capital project to replace the 70 year old, outdated and structurally deficient shop building. The construction of the new building was completed in February of 2019.

The revenue for the **Bicycle/Footpath Fund** comes from 1% of the state-shared revenue as required by the Oregon Constitution. A bike path on Mill Street will be constructed this year.

The **Motor Vehicle Fund** handles the county's vehicle collision insurance, fleet and equipment replacement funds, Public Works' building replacement funds, and the fuel storage tank replacement fund.

The **Habitat Conservation Fund** 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

2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED		2019-20 APPROVED
		30.7	PERSONNEL COUNT	31.3
2,408,543	2,485,675	3,118,389	PERSONNEL	3,218,874
2,667,791	2,959,507	4,669,182	MATERIALS & SERVICES	4,516,409
2,128,082	5,108,077	6,421,128	CAPITAL	5,456,437
500,000	0	0	TRANSFERS	0
0	0	440,851	CONTINGENCY	551,212
146,642	160,490	655,300	DEBT SERVICE	655,260
0	0	537,906	ENDING BALANCES	579,977
7,851,058	35,361,573	15,842,756		14,978,169

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.

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. The GIS system will be updated in the upcoming fiscal year. Resources supporting this program come from grants, interdepartmental service charges, and discretionary revenue.

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, as well as by revenues received from filing certain instruments in the Clerk's Office (Corner Restoration Fund) and is supplemented by the general fund. 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

2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED		2019-20 APPROVED
		19.70	PERSONNEL COUNT	19.70
1,597,824	1,640,926	2,043,909	PERSONNEL	2,193,249
820,795	773,007	1,843,200	MATERIALS & SERVICES	1,910,599
628,836	89,000	89,000	TRANSFERS	89,000
0	0	2,098,928	CONTINGENCY	1,917,304
0	0	1,197,006	ENDING BALANCES	1,046,192
3,047,455	2,502,933	7,272,043		7,156,344

CULTURE & RECREATION PROGRAM

Fairgrounds: The Fair Board and staff are proud of the success of the 2018 Fair and Rodeo, and their plans for the 2019 Fair and Rodeo are right on schedule. Interim usage events are increasing, and improvements to the facilities continue to be made. The annual county fair and interim events contribute to the economy of Yamhill County and provide affordable family entertainment for our citizens.

Parks: The Yamhill County Parks program, a division of the Community Justice Department, blends the availability of supervised inmate workers with the strategic planning of the Parks & Recreation Board to manage, preserve, and restore Yamhill County's 17 parks, which total over 212 acres located throughout the county. Parks provide outdoor recreation and education opportunities (such as picnicking, boating, and nature study) for citizens and visitors of Yamhill County. The Parks Board looks at the county's long-term recreational needs, sets improvement goals, and recommends policies that relate to park usage and operations. The Parks Division Manager directs maintenance activities and improvement projects that balance the natural, historic, and aesthetic qualities of the parks with recreational and educational use. Dedicated Parks staff maintain the parks system throughout the year and carry out improvement projects. The Parks budget is funded from general revenue, grants, and user fees.

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

2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED		2019-20 APPROVED
		4.0	PERSONNEL COUNT	4.0
212,200	266,311	296,442	PERSONNEL	327,577
642,912	717,203	1,471,934	MATERIALS & SERVICES	1,553,904
65,558	48,059	213,342	CAPITAL	239,527
0	0	4,000	CONTINGENCY	2,000
0	0	87,489	ENDING BALANCES	116,252
920,670	1,031,573	2,073,207		2,239,260

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

2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED		2019-20 APPROVED
		1.3	PERSONNEL COUNT	1.4
13,025	16,098	93,383	PERSONNEL	102,826
2,248,942	2,228,417	3,083,237	MATERIALS & SERVICES	3,457,112
6,500	433,149	2,343,977	CAPITAL	1,354,539
16,139	57,743	95,200	OTHER	97,300
0	0	0	CONTINGENCY	0
0	0	16,488	ENDING BALANCES	16,488
2,284,606	2,735,407	5,632,285		5,028,265

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 budget unit 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.

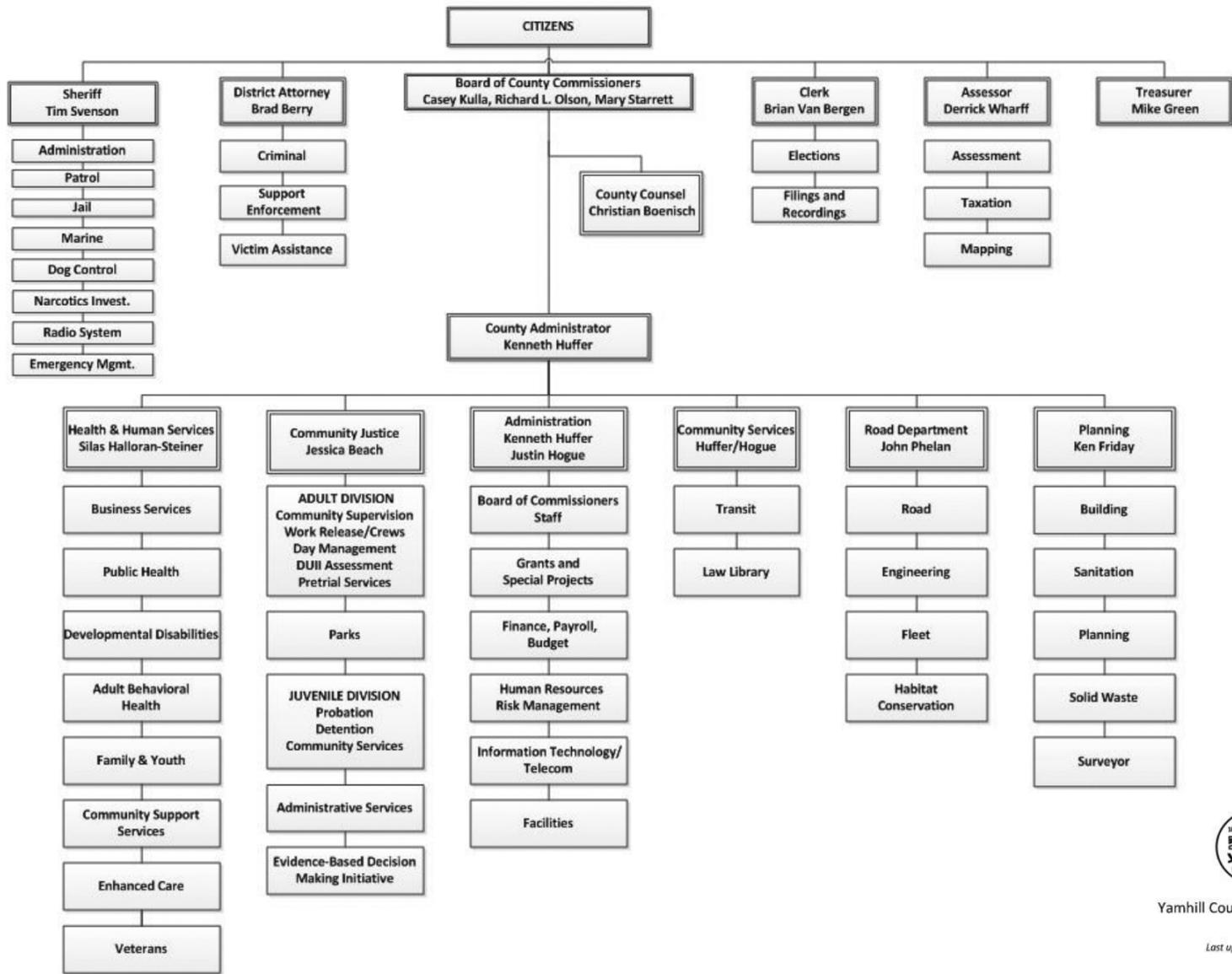
Landfill License Reserve: This fund holds a portion of landfill tipping fee resources beyond what is needed for solid waste administration and closed landfill oversight, and may be used for one-time projects.

BUDGET SUMMARY - INTERNAL SERVICES

2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED		2019-20 APPROVED
		1.6	PERSONNEL COUNT	1.6
102,055	131,752	347,382	PERSONNEL	375,020
3,840,713	3,591,534	7,911,301	MATERIALS & SERVICES	7,101,834
342,498	291,399	980,957	CAPITAL	735,875
3,647,535	2,992,246	3,804,421	TRANSFERS	4,536,634
0	0	2,100,000	CONTINGENCY	1,000,000
1,023,327	0	0	DEBT SERVICE	0
0	0	5,101,549	ENDING BALANCES	6,577,985
8,956,128	7,006,931	20,245,610		20,327,348

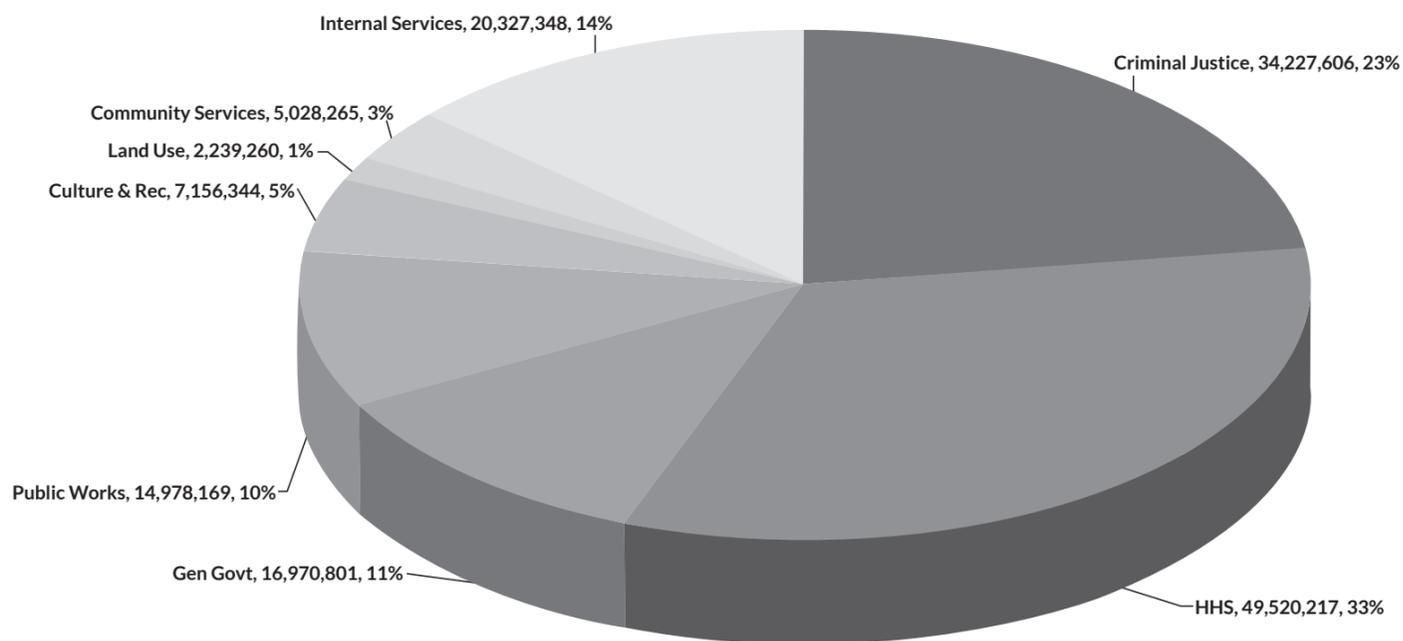
BUDGET SUMMARY - ALL PROGRAMS

2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED		2019-20 APPROVED
25,065,870	25,001,114	32,585,086	CRIMINAL JUSTICE	34,227,606
31,599,165	35,361,573	53,568,837	HEALTH & HUMAN SERVICES	49,520,217
8,674,754	10,767,958	15,866,823	GENERAL GOVERNMENT	16,970,801
7,851,058	10,713,749	15,842,756	PUBLIC WORKS	14,978,169
3,047,455	2,502,933	7,272,043	LAND USE	7,156,344
920,670	1,031,573	2,073,207	CULTURE & RECREATION	2,239,260
2,284,606	2,735,407	5,632,285	COMMUNITY SERVICES	5,028,265
8,956,128	7,006,931	20,245,610	ENDING BALANCES	20,327,348
88,399,706	95,121,238	153,086,647	****GRAND TOTALS****	150,448,010

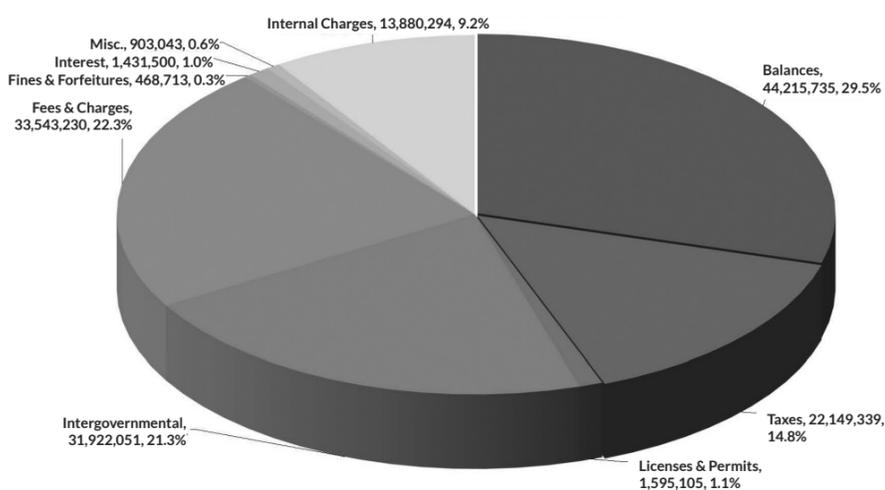


Yamhill County Organizational Chart
Last updated 1/7/2019

BUDGET BY PROGRAM



COUNTY SOURCES OF REVENUE



WHERE DO YOUR TAXES GO?

The majority of taxes collected for Yamhill County go to support criminal justice

