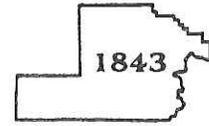


Yamhill County



Location: 434 NE Evans St, McMinnville • Mailing: 535 NE Fifth St, McMinnville, OR 97128
(503) 434-7501 • Fax (503) 434-7553
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OFFICE OF COUNTY ADMINISTRATOR

December 15, 2022

KENNETH HUFFER
COUNTY ADMINISTRATOR

JUSTIN HOGUE
BUSINESS SERVICES DIRECTOR

TO: Yamhill County Board of Commissioners

FROM: Kenneth Huffer, County Administrator/Budget Officer

A handwritten signature in black ink, appearing to be 'KH', written over the name Kenneth Huffer.

RE: Consideration of a setting initial 2023-2024 Fiscal Year discretionary allocation for departments and 2023-2024 Fiscal Year Budget Instructions.

As has been done in previous years, the first step in the budget process is for the Board to review the 2023-24 initial discretionary allocations for departments and to consider/approve any changes to allocations. Upon determination of initial discretionary allocations, departments and budget staff will begin the process of building budgets for the 2023-24 budget year. Please see Table 1 of the budget instructions and we will discuss the table during the work session scheduled for December 15, 2022.

As a reminder, these discretionary revenues (aka General Fund) are budgeted in Fund 010-002 and includes both property taxes and other lesser taxes that are discretionary. The initial discretionary allocation in Table 1, includes an Administrator/Budget Officer's recommendation for an across the board decrease of two percent (-2%) to department base allocations. With this adjustment, the initial allocation for 2023-24 will be \$30,258,736. The discretionary allocation to departments in 2022-23 was \$34,820,800. This included a 6% allocation increase and one-time funding to support projects and transfers to Capital Reserve. Last year's increase was possible due to the use of ARPA revenue replacement funds, which are no longer available, and making use of beginning fund balance. Reducing the initial allocation will have two effects: 1) The initial allocation will be within the projected revenues of 2023-24 and 2) this action will aid budget staff in rebuilding and maintaining strained reserves.

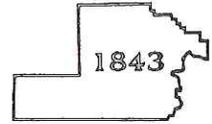
Upon review of audited 2021-22 ending balances and when compared to what was projected in 2022-23 beginning balances, most departments ended with higher than anticipated ending balances. This is largely due to vacancy savings and prudent/conservative spending that occurred in the previous fiscal year, which resulted in more cost savings. While it is anticipated there will be increased personnel costs and escalating materials and services costs, departments will need to build balanced budgets and find cost savings that reflect the current discretionary allocation and projected revenues. It is understood that this reduction in revenue will result in increased reliance on beginning balance forecasts that are one-time savings; however, the current revenue projections for discretionary revenues do not support maintaining the same level of allocations from the previous year.

In addition to setting discretionary allocations for the 2022-23 fiscal year, 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.

Accepted by Yamhill County
Board of Commissioners on

12.15.22 by Board Order
B.O. 22-379

Yamhill County



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OFFICE OF COUNTY ADMINISTRATOR

January 10, 2023

KEN HUFFER
COUNTY ADMINISTRATOR

JUSTIN HOGUE
BUSINESS SERVICES DIRECTOR

MEMORANDUM - DRAFT

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

FROM: KEN HUFFER, COUNTY ADMINISTRATOR/BUDGET OFFICER

SUBJECT: BUDGET INSTRUCTIONS FOR THE 2023-24 FISCAL YEAR

The Commissioners have set initial 2023-24 discretionary allocations for departments. See Table 1. These budget instructions were also considered and approved by the Board of Commissioners on December 15, 2022. 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 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, and 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>Change to Budget</u>
10-10-xxx.xx	45,000	+10,000	55,000
10-10-xxx.xx	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 May budget meetings. If the proposed 2023-24 budget does not follow this pattern, be prepared to offer an explanation.

B.O. 22 - 379
Exhibit A

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. Please note this will be the first time the County will be using the new Oracle Cloud EPM system for entering budgets and we will no longer use GEMS. As departments are building budgets, this is a good time to review budgetary lines and streamline data. As an example, please review materials and services lines that may be duplicative. Should you have questions, please contact the budget team or Accounting.

Budgeting for Materials and Service and Capital Projects – Fiscal Year 2023-24 is anticipated to have a lot of needs throughout the budget, predominately due to pandemic and 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. **Departments will not be allowed to budget more than a 5% overall increase in Materials and Services lines or Capital lines without a memorandum to the Budget Committee, justifying the expense.** If you have sufficient revenue resources to cover the expense, you can include these increased costs in your proposed budget. Please submit your memorandum to budget staff during your administrative review appointment.

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. If the request is denied, you will be asked to back the expenses out of the initial budget. Follow the following steps:

1. **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.
2. **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.
3. 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.
4. 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.
5. 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.
6. **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. **This cost summary also includes a 5-year cost projection.** Use the same format described above to explain the justification and dollar change to the budget.

7. 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.

Remember:

1. Deadline for budget entry is 5:00 p.m. Friday, February 17th.
2. Budget staff will meet with departments prior to the Budget Committee Presentations – see Table 16.
3. All positions tied to potential grant applications must be footnoted.
4. Video Lottery allocations will be limited to Parks and the Fair. **A narrative describing the economic development impact that these two organizations have in the county must be completed and turned in to budget staff at the February budget review.** This information will be given to the Budget Committee in May. While the exact Video Lottery allocation has not been determined at this time, budget using the amount received in the current fiscal year.
5. The budget will be prepared and entered directly into the financial system. 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.
6. The original entry will be the only entry the department must make. Following the deadline for the initial budget entry, any Budget Officer and Budget Committee approved modifications will be entered by budget staff.
7. If you need to establish new accounts, you must contact Mike (ext. 4119) in Accounting. Do not attempt to establish a new account on your own as the financial system will not accept it and your budget will be out of balance.

Budget Meetings

1. **Service Teams:** Your service team allocation is shown on **Table 1**. It is advisable that the service teams meet as soon as possible to determine how to allocate discretionary revenues within the team if there are shortages. Be sure to advise the Commissioner's Office (Carolina) by e-mail of the date and time of all service team meetings so that the County Administrator and your liaison commissioner(s) may attend. All teams must produce balanced, viable budgets within the dollars that have been allocated.
2. **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. This review will begin in February. Therefore, enter all financial information into the budget system **no later than 5:00 pm Friday, February 17th.** The Administrative Review Schedule is **Table 16**. **Please note your scheduled time and contact Justin Hogue if there is a conflict.**
3. **Board and Budget Committee Presentations:** **In prior years, budgets were presented to the Board during the first week of April. This practice was discontinued. Budgets will be reviewed by the Budget Officer and then presented to the Budget Committee in May.**
 - a) The Budget Committee will meet **May 1–3.** 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 17.

- 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 7th** and 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 Ken 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 to Carolina on Friday, **April 7th**. In this narrative describe the changes in your department's 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. Ken 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 and Justin 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 and Justin will either advise on a percentage increase or decrease or provide an exact amount to budget.
2. Actual beginning balances for the current fiscal year are shown on **Table 2**. Use these to assist in projecting your resources and ending balances for the current fiscal year.
3. When budgeting revenue, be sure that all federal grant dollars are shown in revenue lines 331.00 to 332.99. 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 is deposited to a 380 account. A chart of accounts for inter fund revenue and expense is shown in **Table 7**.
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.

7. 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.

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. Three CBA's expire at the end of June 2023 and contract negotiations may be ongoing. See Budget Officer for instructions about how to project expenses for the new year.
- c) Be sure to carefully review both prior year and proposed FTE's 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 FTE's are being accounted for correctly. If you need to make corrections, please contact Mike.

2. Materials and Services

- a) **Departments will not be allowed to budget more than a 5% overall increase in Materials and Services lines or Capital lines without a memorandum to the Budget Committee, justifying the expense.**
- b) 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.
- c) Be sure to review Tables 8 – 14 for internal service charges and budget accordingly.
- d) If you have a placeholder for budgeting expenses for an anticipated grant award, be sure to provide a footnote.
- e) **Internal Liability and Property Insurance** - You will be given actual dollar amounts to budget for liability and property insurance instead of a percentage increase. See Tables 13 & 14.
- f) **Interfund Loans** – If your department is repaying an interfund loan or receiving payments for providing an interfund loan, be sure to check in with Mike and Justin to confirm transfer amounts. Be sure to also review and update footnotes.

3. Capital Expenditures

- a) Departments wishing to nominate projects for the capital improvement fund should complete the Capital Projects form included with your budget materials. **Table 18** shows the form. It will be available via E-mail. 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, 2021.**
- b) Do not budget any capital outlay items (**including software**) in an 800 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" (543.01).

- c) Departments with capital leases should use 791.00 for interest and 793.00 for principal. For other debt service use 792.00 for interest, and 794.00 for principal. The 800 account is only for the actual purchase of the item. If you are planning a lease purchase for the coming year budget the full cost of the purchase, the full amount borrowed as revenue, and any debt service payment that comes due in 2022-23. 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 (821.01) for expenses relating to design and engineering costs directly related to capital construction.
 - e) Capital Contract Services (811.02) (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 500 or 600 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. All payments made to other county departments or funds must be paid out of a 780 line.
 5. 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.
 6. 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. **Additionally, 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 Ken for approval of the event and expenditure authorization.**
 7. 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 (990.01). Ending fund balances are not appropriated and therefore cannot be spend during the fiscal year.
2. If you wish to set up a reserve fund for financing the cost of a future project or purchase, show this in a **Reserve for the Future** line (990.03). 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 2023-24 Discretionary Allocation **REVISED** **12/14/2022**

Department / Team	2022-23	Percent	Initial Allocation		Initial Allocation Adjustment (+/-)	Autonomal Initial Allocation Adjustment (+/-)	Allocation 2023-24	\$\$ Change	% Change	Total Team	% Total
			2023-24	2023-24							
Department / Team											
Criminal Justice											
21 Community Corrections	241,279	0.69%	241,279	(4,826)		236,453	(4,826)	-2.00%			
10-18 District Attorney	2,762,322	7.93%	2,762,322	(55,246)		2,707,076	(55,246)	-2.00%			
10-22 Support Enforcement	191,063	0.55%	191,063	(3,821)		187,242	(3,821)	-2.00%			
10-40 Emp Management	253,441	0.73%	253,441	(5,069)		248,372	(5,069)	-2.00%			
10-41 Jail	6,544,447	18.79%	6,544,447	(130,889)		6,413,558	(130,889)	-2.00%			
10-48 Dispatch	595,411	1.71%	595,411	(11,908)		583,503	(11,908)	-2.00%			
10-74 Juvenile Probation	1,186,301	3.41%	1,186,301	(23,726)		1,162,575	(23,726)	-2.00%			
10-77 Juvenile Detention	1,764,013	5.07%	1,764,013	(35,280)		1,728,733	(35,280)	-2.00%			
10-42 Marine Patrol	0	0.00%	0	0		0	0	-2.00%			
10-43 Sheriff	6,947,639	19.95%	6,709,892	(134,198)		6,575,694	(134,198)	-2.00%			
10-86 Courthouse Campus Security	731,695	2.10%	731,695	(14,634)		717,061	(14,634)	-2.00%			
40-116 Jail Maintenance	407,995	1.17%	407,995	(8,160)		399,835	(8,160)	-2.00%			
40-041 Jail Capital	100,000	0.29%	100,000	(2,000)		98,000	(2,000)	-2.00%			
Total Criminal Justice	21,725,606	62.39%	21,487,859			21,058,102	(429,757)			69.59%	
Health & Human Services											
16 H&HS	2,250,144	6.46%	2,250,144	(45,003)		2,205,141	(45,003)	-2.00%		2,205,141	7.29%
			2,250,144			2,205,141	(45,003)				
General Government											
10-10 Administrative Services	689,421	1.98%	689,421	(13,788)		675,633	(13,788)	-2.00%			
10-13 Commissioners	399,003	1.15%	399,003	(7,980)		391,023	(7,980)	-2.00%			
10-12 Assessor	1,870,600	5.37%	1,870,600	(37,412)		1,833,188	(37,412)	-2.00%			
10-15 Clerk	85,496	0.25%	85,496	(1,710)		83,786	(1,710)	-2.00%			
40-16 Maintenance	471,151	1.35%	471,151	(9,423)		461,728	(9,423)	-2.00%			
10-17 Information Systems	1,117,833	3.21%	1,117,833	(22,357)		1,095,476	(22,357)	-2.00%			
10-25 County Counsel	395,160	1.13%	395,160	(7,903)		387,256	(7,903)	-2.00%			
10-23 Treasurer	42,534	0.12%	42,534	(851)		41,684	(851)	-2.00%			
Total General Government	5,071,198	14.56%	5,071,198			4,969,774	(101,424)			4,969,774	16.42%
Culture & Recreation											
10-81 Parks	181,980	0.52%	181,980	(3,640)		178,340	(3,640)	-2.00%		178,340	0.59%
			181,980			178,340	(3,640)				
Land Use											
10-21 Surveyor	108,923	0.31%	108,923	(2,178)		106,745	(2,178)	-2.00%			
10-20 Planning	50,198	0.14%	50,198	(1,004)		49,194	(1,004)	-2.00%			
Total Land Use	159,121		159,121			155,939	(3,182)			155,939	0.52%
Community Services											
10-33 Transportation	532,856	1.53%	532,856	(10,657)		522,199	(10,657)	-2.00%		522,199	1.73%
			532,856			522,199	(10,657)				
Non Departmental											
10-39 Non Departmental	938,002	2.69%	938,002	(18,760)		919,242	(18,760)	-2.00%			
80 Transfer to Insurance Res (CONT)	0	0.00%	0	0		0	0	#DIV/0!			
40 Transfer to Capital Improvement	2,211,894	6.35%	2,211,894	0		2,211,894	0	0.00%			
10-92 Contingency	250,000	0.72%	250,000	-		250,000	-	0.00%			
Total Non Departmental	3,399,896	9.76%	3,399,896			3,399,896				3,399,896	3.86%
Transfer to											
Transfer to											
40 Transfer to Software Res	1,500,000	4.31%	1,500,000	0		1,500,000	0	0.00%			
Grand Total	34,820,800	100.00%	30,871,159	(612,423)		30,258,736	(612,423)			30,258,736	100.00%

Table 2
Beginning Balances
FOR CURRENT FISCAL YEAR 2022-2023

Fund-Dept	GENERAL FUND DEPARTMENT BALANCES		FUND BALANCE - OTHER FUNDS		
010-02	Discretionary	5,412,547	Fund 11-001	North Valley Chehelam Reserve	143,750
010-10	Administration	331,782	Fund 11-060	Public Works Roads	6,001,673
010-12	Assessor	595,496	Fund 12	Clerk	74,510
010-13	Commissioners	272,422	Fund 13	Dog Control	248,456
010-15	Clerk	901,462	Fund 14	Law Library	14,133
010-17	Information Systems	692,077	Fund 15	County School Fund	237
010-18	District Attorney	609,930	Fund 16	HHS	15,218,553
010-20	Planning	2,053,039	Fund 17	Solid Waste	2,707,288
010-21	Surveyor	183,708	Fund 20	County Fair	318,988
010-22	Support Enforcement	294,980	Fund 21	Community Corrections	1,984,193
010-23	Treasurer	3,801	Fund 26	Economic Development	951,050
010-25	County Counsel	340,278	Fund 27	Corner Restoration	286,844
010-33	Transit	3,144,944	Fund 30	Title 3	72,981
010-39	Non-Departmental	21,216	Fund 32	American Rescue Plan	11,473,637
010-40	Emergency Mangement	144,632	Fund 38	Landfill License Agreemt Reserve	577,878
010-41	Jail	1,025,512	Fund 41	Bicycle/Footpath Fund	344,753
010-42	Marine	81,185	Fund 45	Motor Vehicle Reserve	1,801,233
010-43	Sheriff	473,689	Fund 48	Telecommunications	758,174
010-48	Dispatch	76,930	Fund 50	O&C Reserve	646,351
010-59	Mediation	78,375	Fund 52	Habitat Conservation Fund	25,243
010-69	Narcotics Investigation	21,065	Fund 80	Insurance Reserve	5,593,331
010-74	Juvenile	339,081			
010-77	Juvenile Corrections	416,204			
010-81	Parks	251,184	Fund 40	OTHER FUNDS - MULTI-DEPARTMENT	
010-86	Courthouse Campus Security	109,026	Fund 40	Capital Improvement (FUND 40)	
010-90	Transfers	0	40-15	Clerk	0
010-92	Contingency	0	40-16	Facilities Maintenance	147,417
010-163	Radio Fund	1,004,847	40-17	Information Systems	1,000,217
			40-27	Capital Improvement	968,239
			40-41	Jail Improvement	209,860
			40-83	Maintenance Reserve	35,000
			40-116	Jail Maintenance	7,481
			40-117	Software Reserve	270,853
			40-161	Capital Projects	2,859,291
				System Development (FUND 29)	
			29-39	Non-Departmental	9,973
			29-80	Fair	24,913
			29-81	Chehalem Park	0
			29-181	County Park System	65,616

Table 3
2023-2024 Standard Cost Table
 FOR BUDGETING PURPOSES ONLY

SALARIES

YCEA	<u>STEPS</u>	<u>COLA</u>
<i>* Subject to bargaining in 2023</i>	YES	TBD/Subject to Bargaining
		<u>Longevity</u>
	10 yrs & Topped Out	TBD/Subject to Bargaining
	15 yrs & Topped Out	TBD/Subject to Bargaining
	20 yrs & Topped Out	TBD/Subject to Bargaining
	25 yrs & Topped Out	TBD/Subject to Bargaining

TEAMSTERS	<u>STEPS</u>	<u>COLA</u>
<i>* In current negotiations</i>	YES	TBD/Subject to Bargaining
		<u>Longevity</u>
	10 years continuous service	TBD/Subject to Bargaining
	15 years continuous service	TBD/Subject to Bargaining
	20 years continuous service	TBD/Subject to Bargaining

FOPPO	<u>STEPS</u>	<u>COLA</u>
	YES	2.00%
		<u>Longevity</u>
	10 years continuous service	\$600
	15 years continuous service	\$1,200
	20 years continuous service	\$2,400

YCIDWA	<u>STEPS</u>	<u>COLA</u>
<i>* Subject to bargaining in 2023</i>	YES	TBD/Subject to Bargaining
		<u>Longevity</u>
	10 yrs & Topped Out	TBD/Subject to Bargaining
	15 yrs & Topped Out	TBD/Subject to Bargaining
	20 yrs & Topped Out	TBD/Subject to Bargaining
	25 yrs & Topped Out	TBD/Subject to Bargaining

YCDDA	<u>STEPS</u>	<u>COLA</u>
<i>* Subject to bargaining in 2023</i>	YES	TBD/Subject to Bargaining
		<u>Longevity</u>
	15 yrs & Topped Out	TBD/Subject to Bargaining
	20 yrs & Topped Out	TBD/Subject to Bargaining

MANAGEMENT

Same as the bargaining unit employees of department

ELECTED OFFICIALS

Budget what will be requested from Compensation Committee

FRINGE BENEFITS

MEDICARE (490.00)	1.45%
SOCIAL SECURITY (491.00)	6.20%

RETIREMENT

PERS (Tier 1 and 2 Employees working 12+ hrs/wk - Table 6)	27.30%
OPSRP (Hired after 8/29/03 and not already on PERS -YCEA,FOPPO & Teamsters non-sworn)	21.42%
SWORN TEAMSTERS/FOPPO (Hired after 8/29/03)	26.21%

DISABILITY INSURANCE

YCEA, FOPPO & Management (493.31)	1.5% on the first \$3,250/mo
Teamsters Bargaining Unit (492.32)	.598% on the first \$4,500/mo

MEDICAL & OTHER BENEFITS

YCEA, FOPPO, YCDDA MEDICAL (493.10)	22,838
YCEA, FOPPO, YCDDA VISION (493.25)	158
YCEA, FOPPO, YCDDA DENTAL (493.20)	1,470
YCEA, YCDDA, YCJDWA, FOPPO VEBA (493.15)	1,500
YCEA, YCDDA, YCDDA, YCJDWA Life Insurance (493.40)	26
YCJDWA MEDICAL (493.10)	22,602
YCJDWA VISION (493.25)	156
YCJDWA DENTAL (493.20)	1,455
Non-bargaining Teamsters Trust - Medical (493.10)	26,442
Non-bargaining Teamsters Trust - Dental	Part of Medical
Bargaining Teamsters Trust - Medical (493.10)	18,657
Bargaining Teamsters Trust - Dental	Part of Medical
Teamsters Trust - VEBA (493.15)	1,500
Teamsters, FOPPO - Life Insurance (493.40)	44

ACCIDENT INSURANCE (Workers Comp - 494.00)

WORKERS COMP ASSESSMENT (496.00)	Table 9
TIME LOSS RESERVE (494.90)	\$23 PER FTE (1.10 Cents/hr)
UNEMPLOYMENT (495.00)	0.1% (.001)
OREGON PAID FAMILY AND MEDICAL LEAVE	0.1% (.001)
	0.04% (.04) of Wages up to \$132,900

ADMINISTRATIVE COSTS

General I.S & BOC	Table 4
County Counsel	Table 5
Data Processing	\$70/hr. for non General Fund Depts.
Rent	Table 8
Building Maintenance	Table 8
Telephone	Table 10
Computer Equipment	Table 11
Network Charges	Table 11
Motor Pool	Table 12
Liability Insurance	Table 13
Property Insurance	Table 14
Private Vehicles	\$.60 per mile
Volunteer Mileage	\$.14 per mile
Breakfast	\$13.00
Lunch	\$15.00
Dinner	\$26.00
Postage	\$0.2909

Table 4
Allocation of Administrative Charges for Fiscal Year 2023-2024

		Adjusted Admin Svs	Adjusted Software	Adjusted BOC	Total
		110-1010010-38010	110-1025017-38010	110-1015013-38010	
Clerk	110-2010015-78003	\$ 15,075.63	\$ 7,489.54	\$ 2,647.22	\$ 25,212.39
Planning	110-3010020-78003	\$ 37,378.13	\$ 17,481.62	\$ 6,178.97	\$ 61,038.72
Mediation Services	110-1010059-78003	\$ 644.32	\$ 448.42	\$ 158.50	\$ 1,251.24
Motor Vehicle	211-5010029-78003	\$ 20,091.86	\$ 11,025.66	\$ 3,897.08	\$ 35,014.60
Engineering	211-5010055-78003	\$ 4,686.98	\$ 2,336.18	\$ 825.74	\$ 7,848.89
Road Fund	211-5010060-78003	\$ 116,010.29	\$ 66,156.24	\$ 23,383.28	\$ 205,549.82
Clerk's Records Fund	212-2010115-78003	\$ 113.44	\$ 78.95	\$ 27.91	\$ 220.30
Dog Control	213-4510047-78003	\$ 880.72	\$ 612.94	\$ 216.65	\$ 1,710.31
Law Library	214-1040026-78003	\$ 552.34	\$ 284.32	\$ 100.50	\$ 937.16
Public Health	216-5515070-78003	\$ 67,101.56	\$ 31,255.86	\$ 11,047.55	\$ 109,404.97
Veterans & Disability Services	216-5525071-78003	\$ 61,497.68	\$ 26,219.49	\$ 9,267.42	\$ 96,984.58
Community Support Services	216-5520073-78003	\$ 65,243.81	\$ 27,626.71	\$ 9,764.81	\$ 102,635.34
Family & Youth	216-5520075-78003	\$ 107,550.15	\$ 44,494.72	\$ 15,726.90	\$ 167,771.77
HHS Central Services	216-5510079-78003	\$ 32,071.89	\$ 17,925.96	\$ 6,336.03	\$ 56,333.87
Enhanced Residential / Outreach	216-5520172-78003	\$ 46,859.56	\$ 19,476.60	\$ 6,884.11	\$ 73,220.27
Housing and Recovery Supports	216-5520173-78003	\$ 55,315.78	\$ 27,693.89	\$ 9,788.56	\$ 92,798.24
Adult Behavioral Health	216-5520174-78003	\$ 220,353.44	\$ 100,037.13	\$ 35,358.67	\$ 355,749.23
Solid Waste	217-3010028-78003	\$ 7,483.64	\$ 4,432.66	\$ 1,566.75	\$ 13,483.05
County Fair	220-6010080-78003	\$ 1,624.76	\$ 1,130.76	\$ 399.67	\$ 3,155.19
Fair Event Center	220-6010082-78003	\$ 2,936.83	\$ 1,455.93	\$ 514.61	\$ 4,907.37
Community Corrections (Jail)	221-6520041-78003	\$ 10,512.91	\$ 5,815.31	\$ 2,055.45	\$ 18,383.67
State Enhancement	221-6520045-78003	\$ 50,551.17	\$ 24,122.42	\$ 8,526.20	\$ 83,199.79
Work Release	221-6520063-78003	\$ 5,247.32	\$ 2,300.81	\$ 813.23	\$ 8,361.37
Senate Bill 1145	221-6520067-78003	\$ 4,990.16	\$ 2,271.96	\$ 803.03	\$ 8,065.15
Economic Development	226-1010034-78003	\$ 3,142.07	\$ 2,186.74	\$ 772.92	\$ 6,101.72
Corner Restoration	227-3010037-78003	\$ 1,805.39	\$ 856.15	\$ 302.61	\$ 2,964.15
ARPA	232-1010054-78003	\$ -	\$ -	\$ -	\$ -
Systems Development	429-1010051-78003	\$ 4.02	\$ 2.80	\$ 0.99	\$ 7.80
Federal Title III	230-1010053-78003	\$ 104.67	\$ 72.84	\$ 25.75	\$ 203.25
Landfill License Agreement Reserve	138-1010056-78003	\$ 57.34	\$ 39.91	\$ 14.11	\$ 111.36
Capital Improvements	440-1030027-78003	\$ 18,150.70	\$ 12,532.01	\$ 4,429.51	\$ 35,112.21
Jail Facilities Maintenance	440-1020116-78003	\$ 8,757.48	\$ 4,243.32	\$ 1,499.82	\$ 14,500.62
Bicycle / Footpath	441-5010030-78003	\$ 32.59	\$ 22.68	\$ 8.02	\$ 63.29
Telecommunications	648-1025014-78003	\$ 6,672.78	\$ 3,693.19	\$ 1,305.38	\$ 11,671.34
Habitat Conservation	252-5010062-78003	\$ 687.33	\$ 378.27	\$ 133.70	\$ 1,199.29
Insurance Reserve	680-1035038-78003	\$ 9,733.40	\$ 5,923.33	\$ 2,093.63	\$ 17,750.37

Table 5
2023-2024 County Counsel
Fee Schedule

Special Fund Assessments	\$161,360
Non-general fund assessments	\$92,429
Total:	\$253,789

Special Fund Assessments

Charge to Solid Waste Fund	\$67,799
Charge to Self-Insurance Fund	\$90,545
Charge to Cove Orchard Fund	\$3,015
SubTotal:	\$161,360

Non-General Fund Assessments

Public Works	\$25,591
Health & Human Services	\$30,150
Community Corrections	\$17,867
OTIA III Fund	\$3,977
County Fair	\$3,222
Dog Control	\$2,005
Corner Restoration	\$1,679
Bicycle Footpath	\$1,176
Economic Development	\$688
Parks Systems Development	\$675
Capital Improvements Fund	\$4,728
Motor Vehicle Fund	\$671
SubTotal:	\$92,429

Table 6
2023-2024 Budget General Services
Employees as of December 2, 2022

Department	Employee Name	PERS Classification
10010	BARNHART, MICHAEL J	General - Tier I and II
10012	DEBOLT, SUSAN K HANSBERRY, BRIAN P SLATER, EILEEN A	General - Tier I and II General - Tier I and II General - Tier I and II
10013	HUFFER, KENNETH A	General - Tier I and II
10015	MILLS, ANITA S	General - Tier I and II
10017	NELSON, DAN S	General - Tier I and II
10018	BERRY, BRADLEY C CONNORS, KARLA J GRABNER-KNORR, SARAH N LYNCH, KATHRYN A	General - Tier I and II General - Tier I and II General - Tier I and II General - Tier I and II
10020	CURRAN, STEPHANIE M FRIDAY, KENNETH P GLASS, MARTIN D LISLE, PATRICIA E	General - Tier I and II General - Tier I and II General - Tier I and II General - Tier I and II
10025	BOENISCH, CHRISTIAN F	General - Tier I and II
10041	BROOKS, MICHAEL H HART, TAMARA E REID, STEVE A SHIPLEY, BARBARA J WEBSTER, DORIS E	Police and Fire - Tier I and II Police and Fire - Tier I and II Police and Fire - Tier I and II Police and Fire - Tier I and II General - Tier I and II
10043	BOWDLE, BRANDON J ELLIOTT, SAMUEL J EUBANKS, ROBERT L SVENSON, TIM J TWITCHELL, MATTHEW W WHITLOW, TODD E YOUNG, BRIAN K VAN WERT, CAROLANN H	Police and Fire - Tier I and II Police and Fire - Tier I and II General - Tier I and II
10074	CARELLE, DANA V HANES, LISA A	General - Tier I and II General - Tier I and II

10074	LEE, JACQUELINE L LYNCH, JOHN D MADDEN, BARBARA J TAYLOR, LAURIE S	General - Tier I and II General - Tier I and II General - Tier I and II General - Tier I and II
10077	AKIMO III, PETER A EZELL, MELISSA A KEMPER, AMY M PAASCH, FREDERICK S TONEY JR, CLIFFORD L	General - Tier I and II General - Tier I and II
11060	ANDERSON, WILLIAM S BURNHAM, BRYAN W GARVEY, TAMARA L LAGO, MARK A RAMIREZ, FRANCISCO READY, ROBERT M TJADEN, GORDON H	General - Tier I and II General - Tier I and II
16070	AGUIRRE, MARIA DEMARCO, KARA L BOTTENBERG, JEANNA L	General - Tier I and II General - Tier I and II General - Tier I and II
16071	CARPENTER-BRENNAN, JENNIFER L GOODWIN, JULIE D HOLBROOK, GWENDOLYN G	General - Tier I and II General - Tier I and II General - Tier I and II
16073	JONES, JACOB W KOENIG, THERESA A	General - Tier I and II General - Tier I and II
16075	EMMINGHAM, CHRISTIAN W IMLAH, ERIC S PEARSON, ZOE A SMITH, BARBARA E	General - Tier I and II General - Tier I and II General - Tier I and II General - Tier I and II
16079	CISNEROS, JANA E C MARQUEZ, BLANCA E MERCADO, ROSALBA	General - Tier I and II General - Tier I and II General - Tier I and II
16172	LEE, MATTHEW E PENDLETON, KRISAN L	General - Tier I and II General - Tier I and II
16173	BERNARDS, MICHELLE L	General - Tier I and II
16174	BLAIR, CHELENE M PALEN, TAMMY K SCHUYTEMA, SANDRA Y	General - Tier I and II General - Tier I and II General - Tier I and II

16174	STEPHENS, KEVIN C STOUT, STEWART R	General - Tier I and II General - Tier I and II
17028	KEMPER, MICHAEL S	General - Tier I and II
21045	BANNISTER, PEGGY L BEACH, JESSICA L DONAHOO, ANGELA M EVENSON JR, LAWRENCE EVERETT, SARAH L MARCOM, BERNADINE S RUCKER, BRIAN M SPENCER, BETTI D TAYLOR, AMY L	Police and Fire - Tier I and II Police and Fire - Tier I and II Police and Fire - Tier I and II Police and Fire - Tier I and II General - Tier I and II General - Tier I and II Police and Fire - Tier I and II Police and Fire - Tier I and II Police and Fire - Tier I and II
21063	JONES, RONALD D	General - Tier I and II
40016	BENJAMIN, RICHARD W MOORE, JOSEPH L	General - Tier I and II General - Tier I and II

Table 7
Interfund Loans

440-1030027-78020	Trans Out for Interfd Loan Int	\$	3,592.00	State Loan Payoff
440-1030027-78020	Trans Out for Interfd Loan Int		1,142.00	Stern Block Loan
			<u>4,734.00</u>	
440-1030027-78034	Trans Out for Interfd Loan Pri		101,284.00	State Loan Payoff
440-1030027-78034	Trans Out for Interfd Loan Pri		46,792.00	Stern Block Loan
			<u>148,076.00</u>	
040-027 Total		\$	<u>152,810.00</u>	
440-1030041-78020	Trans Out for Interfd Loan Int	\$	8,046.00	Jail Security Camera
440-1030041-78034	Trans Out for Interfd Loan Pri		47,730.00	Jail Security Camera
			<u>55,776.00</u>	
041-041 Total		\$	<u>55,776.00</u>	
217-3010028-38019	Trans In for Interfd Loan Pri	\$	23,865.00	Jail Security Camera
217-3010028-38020	Trans In for Interfd Loan Int		4,023.00	Jail Security Camera
			<u>27,888.00</u>	
017-028 Total		\$	<u>27,888.00</u>	
138-1010056-38019	Trans In for Interfd Loan Pri	\$	50,642	State Loan Payoff
138-1010056-38020	Trans In for Interfd Loan Int	\$	1,796	State Loan Payoff
			<u>52,438.00</u>	
038-056 Total		\$	<u>52,438.00</u>	
645-5015129-38019	Trans In for Interfd Loan Pri	\$	50,642.00	State Loan Payoff
645-5015129-38019	Trans In for Interfd Loan Pri		23,865.00	Jail Security Camera
			<u>74,507.00</u>	
645-5015129-38020	Trans In for Interfd Loan Int		1,796.00	State Loan Payoff
645-5015129-38020	Trans In for Interfd Loan Int		4,023.00	Jail Security Camera
			<u>5,819.00</u>	
045-029 Total		\$	<u>80,326.00</u>	
680-1035135-38019	Trans In for Interfd Loan Pri	\$	46,792.00	Stern Block Loan
680-1035135-38020	Trans In for Interfd Loan Int		1,142.00	Stern Block Loan
			<u>47,934.00</u>	
038-056 Total		\$	<u>47,934.00</u>	

Internal Payment Transfer Account Codes

Revenue Accounts		Expenditure Accounts	
38001	Trans In For Restaurant Insp	49320	Dental Insurance Expense
38002	Trans In From Dist Attorney	49400	Accident Insurance
38003	Trans In From Fair	49480	Time Loss Reserve
38006	Trans In Of Video Lottery	78001	Trans Out For Building Reserve
38009	Trans In For Inmate Workcrew	78002	Trans Out For Property Insur
38010	Trans In For Admin Overhead	78003	Trans Out For Admin Overhead
38011	Trans In For Vehicle Maint	78004	Trans Out For Telecomm Equip
38012	Trans In For Bicycle Footpath	78005	Trans Out For Motor Pool
38013	Trans In For Contract Service	78006	Trans Out For Computer Replace
38014	Trans In For Building Reserve	78007	Trans Out For GIS
38016	Trans In From Transit	78008	Trans Out For Collision Insur
38018	Trans In For UST MP	78009	Trans Out For Manual Ck Charge
38019	Trans In For Interfd Loan Pri	78010	Trans Out To Jail Operations
38020	Trans In For Interfd Loan Int	78011	Trans Out To Dist Attorney
38021	Trans In For Computer Replace	78015	Trans Out For Computer Service
38022	Trans In For Postage	78016	Trans Out For Contract Service
38023	Trans In For Ambassador Sclrsp	78017	Trans Out For Postage Charges
38024	Trans In For Computer Service	78018	Trans Out For Internal Expense
38025	Trans In For Telecomm Serv	78020	Trans Out Of Interfd Loan Int
38031	Trans In From Juvenile	78021	Trans Out To Public Works
38033	Trans In For Workers Comp Ins	78027	Trans Out For Liability Insur
38035	Trans In For Pel Reserves	78034	Trans Out Of Interfd Loan Pri
38036	Trans In For Retirement Res	78043	Trans Out To Sheriff's Office
38037	Trans In From Motor Pool Repl	78044	Trans Out For Pel Reserves
38038	Trans In From Landfill Reserve	78045	Trans Out To Jail Maint
38040	Trans In For Dental Insurance	78046	Trans Out For Network Charges
38041	Trans In For Liability Insur	78052	Trans Out To HHS
38043	Trans In For UST Reserve	78054	Trans Out For Telecomm Calls
38044	Trans In For Collision Insur	78055	Trans Out For Legal Services
38045	Trans In For Property Insur	78056	Trans Out To Jail Capital
38050	Trans In For Time Loss Reserve	78063	Trans Out For Capital Projects
38051	Trans In For Pw Project Reserv	78068	Trans Out To Juvenile Justice
38052	Trans In From O&C Fund	78073	Trans Out To Self Insurance
38053	Trans In From Habitat Conserv	78076	Trans Out To General Fund
38054	Trans In For Legal Services	78080	Trans Out To Fair
38055	Trans In For Capital Projects	78081	Trans Out To Parks
38060	Trans In From Public Works	78082	Trans Out To Econ Dev Fund
38061	Trans In From Solid Waste	78083	Trans Out To Court Security
38063	Trans In From Community Justice	78084	Trans Out For Amb Scholarships
38065	Trans In For Surv/Cmr Restore	78152	Trans Out - HHS
38069	Trans In From YCINT	78163	Trans Out - Capital Projects
38070	Trans In From HHS	78166	Trans Out - Habitat Conserv
38080	Trans In From Risk Fund	78168	Trans Out - Juvenile Justice
38091	Trans In From General Fund	78176	Trans Out - General Fund
38092	Trans In From Capital Fund	78179	Trans Out - Other Departments
38093	Trans In From ARPA Fund	78180	Trans Out - Fair
38500	Intra-Fund Tfr In	78191	Trans Out - HHS Revenue Replacement
		78192	Trans Out - Fair Revenue Replacement
		78193	Trans Out - GF Revenue Replacement

Specific Account Codes by Transfer Type

<u>Transfer Category</u>	<u>Account</u>	<u>Account Description</u>
Admin Overhead	38010	Trans In For Admin Overhead
Admin Overhead	78003	Trans Out For Admin Overhead
Aerial Mapping Project	38065	Trans In For Surv/Cnrr Restore
Aerial Mapping Project	78007	Trans Out For GIS
Ambassador Scholarship	38023	Trans In For Ambassador Sclrsp
Ambassador Scholarship	78084	Trans Out For Amb Scholarships
HHS Background Checks	38013	Trans In For Contract Service
HHS Background Checks	78016	Trans Out For Contract Service
Bicycle/Footpath	38012	Trans In For Bicycle Footpath
Bicycle/Footpath	78021	Trans Out To Public Works
Building Reserve	38014	Trans In For Building Reserve
Building Reserve	78001	Trans Out For Building Reserve
Community Corrections to Jail Capital	38063	Trans In From Community Justice
Community Corrections to Jail Capital	78056	Trans Out To Jail Capital
Community Corrections to Jail Maintenance	38063	Trans In From Community Justice
Community Corrections to Jail Maintenance	78045	Trans Out To Jail Maint
Dental Self-insurance	38040	Trans In For Dental Insurance
Dental Self-insurance	49320	Dental Insurance Expense
Fair to Comm Corrections	38003	Trans In From Fair
Fair to Comm Corrections	38009	Trans In For Inmate Workcrew
Fair to Comm Corrections	78068	Trans Out To Juvenile Justice
Gen Fund to Comm Corrections	38091	Trans In From General Fund
Gen Fund to Comm Corrections	78168	Trans Out - Juvenile Justice
GF Transfers to Capital	38091	Trans In From General Fund
GF Transfers to Capital	78163	Trans Out - Capital Projects
HHS Transfers	38013	Trans In For Contract Service
HHS Transfers	38091	Trans In From General Fund
HHS Transfers	78052	Trans Out To HHS
HHS Transfers	78152	Trans Out - HHS (Non-reciprical only)
Information Services - Computer Replacement	38021	Trans In For Computer Replace
Information Services - Computer Replacement	78006	Trans Out For Computer Replace
Information Services - Network Charges	38024	Trans In For Computer Service
Information Services - Network Charges	78046	Trans Out For Network Charges
Information Services - Staffing Charges	38024	Trans In For Computer Service
Information Services - Staffing Charges	78015	Trans Out For Computer Service
Information Services - Telecom Common Equip	38024	Trans In For Computer Service
Information Services - Telecom Common Equip	78006	Trans Out For Computer Replace
Interfund Loan	38019	Trans In For Interfd Loan Pri
Interfund Loan	38020	Trans In For Interfd Loan Int
Interfund Loan	78020	Trans Out Of Interfd Loan Int
Interfund Loan	78034	Trans Out Of Interfd Loan Pri

Internal Contract Services	38013	Trans In For Contract Service
Internal Contract Services	78009	Trans Out For Manual Ck Charge
Internal Contract Services	78016	Trans Out For Contract Service
Internal Liability	38041	Trans In For Liability Insur
Internal Liability	78027	Trans Out For Liability Insur
Internal Property Insurance	38045	Trans In For Property Insur
Internal Property Insurance	78002	Trans Out For Property Insur
Jail Recordings	38002	Trans In From Dist Attorney
Jail Recordings	78043	Trans Out To Sheriff's Office
Juvenile Detention to Jail	38031	Trans In From Juvenile
Juvenile Detention to Jail	78010	Trans Out To Jail Operations
Juvenile to Comm Corrections	38031	Trans In From Juvenile
Juvenile to Comm Corrections	78168	Trans Out - Juvenile Justice
Legal	38054	Trans In For Legal Services
Legal	78055	Trans Out For Legal Services
Motor Pool	38011	Trans In For Vehicle Maint
Motor Pool	38018	Trans In For UST MP
Motor Pool	38043	Trans In For UST Reserve
Motor Pool	38044	Trans In For Collision Insur
Motor Pool	38051	Trans In For Pw Project Reserv
Motor Pool	78005	Trans Out For Motor Pool
Motor Pool	78008	Trans Out For Collision Insur
O&C Reserve to Habitat Preservation	38052	Trans In From O&C Fund
O&C Reserve to Habitat Preservation	78166	Trans Out - Habitat Conserv
PEL Reserves	38035	Trans In For Pel Reserves
PEL Reserves	78044	Trans Out For Pel Reserves
Postage	38022	Trans In For Postage
Postage	78017	Trans Out For Postage Charges
PW Services to Habitat Preservation	38013	Trans In For Contract Service
PW Services to Habitat Preservation	78016	Trans Out For Contract Service
PW to Community Corrections	38060	Trans In From Public Works
PW to Community Corrections	78068	Trans Out To Juvenile Justice
Restaurant Inspections	38001	Trans In For Restaurant Insp
Restaurant Inspections	78018	Trans Out For Internal Expense
Self Insurance	38091	Trans In From General Fund
Self Insurance	78073	Trans Out To Self Insurance
Solid Waste	38061	Trans In From Solid Waste
Solid Waste	78176	Trans Out - General Fund
Solid Waste to Comm Corrections	38061	Trans In From Solid Waste
Solid Waste to Comm Corrections	78016	Trans Out For Contract Service
Telecommunications	38025	Trans In For Telecomm Serv
Telecommunications	78004	Trans Out For Telecomm Equip
Telecommunications	78054	Trans Out For Telecomm Calls

Time Loss Reserve
Time Loss Reserve

38050 Trans In For Time Loss Reserve
49480 Time Loss Reserve

Transit Services
Transit Services

38016 Trans In From Transit
78018 Trans Out For Internal Expense

Video Lottery
Video Lottery
Video Lottery

38006 Trans In Of Video Lottery
78081 Trans Out To Parks
78082 Trans Out To Econ Dev Fund

W/C Insurance
W/C Insurance

38033 Trans In For Workers Comp Ins
49400 Accident Insurance

YCINT
YCINT

38069 Trans In From YCINT
78018 Trans Out For Internal Expense

TABLE 8
Rental Income and Expense
 Effective 7/1/23 to 6/30/24

DEPARTMENT	LOCATION	Sq FEET	RENTAL CHARGES		MAINTENANCE CHARGES	
			RATE	ANNUAL	RATE	ANNUAL
ADMIN SERVICES	FENTON/SPENCE HOUSES	3,511	\$ 8.91	31,283.01		0.00
ASSESSOR	COURTHOUSE	2,975	\$ 8.91	26,507.25		0.00
COMMISSIONERS	FENTON HOUSE	1,759	\$ 8.91	15,672.69		0.00
CLERK	STERN BUILDING	6,287	\$ 5.81	36,527.47	\$ 4.18	26,279.66
PLANNING	PLANNING BUILDING	4,152	\$ 4.45	18,476.40	\$ 8.36	34,710.72
SURVEYOR	PLANNING BUILDING	336	\$ 4.45	1,495.20		0.00
SOLID WASTE	PLANNING BUILDING	1,300	\$ 4.45	5,785.00	\$ 8.36	10,868.00
DISTRICT ATTY	COURTHOUSE	8,078	\$ 8.91	71,974.98		0.00
SUPPORT ENFORCEMENT	COURTHOUSE	1,077	\$ 8.91	9,596.07		0.00
TREASURER	SPENCE HOUSE	120	\$ 8.91	1,069.20		0.00
COUNTY COUNSEL	FENTON HOUSE	895	\$ 8.91	7,974.45		0.00
TRANSIT	SPENCEHOUSE/ TRANSIT MALL	170	\$ 8.91	1,514.70		0.00
TRANSIT MALL	800 NE 2ND ST.	913	\$ 8.79	8,025.27	\$ 8.25	7,532.25
EMERGENCY MGT	2050 NE Lafayette Ave.	1,848	\$ 8.91	16,465.68		0.00
SHERIFF	COURTHOUSE	5,452	\$ 8.91	48,577.32		0.00
JUVENILE	COURTHOUSE	3,906	\$ 8.91	34,802.46		0.00
JUVENILE	DETENTION CENTER	5,418	\$ 8.91	48,274.38		0.00
SECURITY	COURTHOUSE	364	\$ 8.91	3,243.24		0.00
COMMUNITY CORRECTIONS	ANNEX	5,715	\$ 8.91	50,920.65	\$ 8.36	47,777.40
COMMUNITY CORRECTIONS	RESTITUTION CENTER	12,768	\$ 8.91	0.00		0.00
DAY REPORTING	707 FORD ST.	800	\$ 8.91	7,128.00		0.00
PARKS	ANNEX	251	\$ 8.91	2,236.41		0.00
INFORMATION SYSTEMS	VARIOUS 7TH ST.	2,000	\$ 8.91	17,820.00		0.00
LAW LIBRARY	LAW LIBRARY	284	\$ 8.91	2,530.44		0.00
TELECOMM	COURTHOUSE	280	\$ 8.91	2,494.80	\$ 8.36	2,340.80
HHS	BLANCO HOUSE	1,301	\$ 8.91	11,591.91	\$ 8.36	10,876.36
HHS	COMMUNITY HEALTH	6,314	\$ 8.91	56,257.74	\$ 8.36	52,785.04
HHS	ROMAIN	4,648	\$ 8.91	41,413.68	\$ 8.36	38,857.28
HHS	TICOR	1,834	\$ 8.91	16,340.94	\$ 8.36	15,332.24
HHS	ABACUS	7,557	\$ 8.91	67,332.87	\$ 8.36	63,176.52
HHS	MOORE	9,587	\$ 8.91	85,420.17	\$ 8.36	80,147.32
HHS	ADMINISTRATION	1,531	\$ 8.91	13,641.21	\$ 8.36	12,799.16
HHS	HHS EVANS WEST	8,375	\$ 8.91	74,621.25	\$ 8.36	70,015.00
HHS	KIRBY	9,854		0.00	\$ 8.36	82,379.44
HHS TTRS	1461 NE 27TH ST.	2,634		0.00	\$ 8.36	22,020.24
HHS TTRS	1437 & 1427 NE 27TH ST.	3,270		0.00	\$ 8.36	27,337.20
HHS TTRS	2732 NE NEWBY ST.	3,050		0.00	\$ 8.36	25,498.00
HHS TTRS	1420 JOHNSTONE CT.	2,622		0.00	\$ 8.36	21,919.92
HHS	BIERLY BUILDING	7,100	\$ 8.91	63,261.00	\$ 8.36	59,356.00

Table 9
Worker Comp Table 2023-2024 Budget Rates

DESCRIPTION	CLASS CODE	BASE RATE	2022-23 Budget Rate	2023-24 Budget Rate	\$ Change
Street/Rd Const-Fnl Grad/Pve/Rep/Dr	5506 11	4.29	3.44	4.73	1.29
Vessel Operations (Marine Patrol)	7024 03 M	2.71	2.40	2.99	0.58
Law Enforcement	7720 11	2.30	2.13	2.54	0.41
Volunteer CERT	7720 ED	2.30	2.13	2.54	0.41
Volunteer Search and Rescue	7720 EW	2.30	2.13	2.54	0.41
Garage/Shop	8380 05	1.87	1.62	2.06	0.44
Volunteer Boards/Committees	8742 BX	0.20	0.16	0.22	0.06
Office/Clerical Employees	8810 03	0.10	0.08	0.11	0.03
Attorney/Judges/Baliffs/Court Clerks	8820 01	0.10	0.08	0.11	0.03
Health Clinic	8832 03	0.26	0.22	0.29	0.07
Nurse-Home Health/Public-Trvl-AI Emp	8835 03	1.73	1.47	1.91	0.44
Building Maintenance	9015 33	2.54	2.28	2.80	0.52
Fairgrounds	9016 01	1.96	1.64	2.16	0.52
Parks Maintenance	9102 01	2.74	2.28	3.02	0.74
Building Inspectors	9410 03	1.21	0.97	1.33	0.36
Street/Rd Const-Fnl Grad/Pve/Rep/Dr	5507 01	2.98	2.48	3.29	0.81

Table 10
2023-24 Budget Instructions
Telecom Extension Fees and Call Costs

Department	Account	Extension Count	Total Ext Fees/Yr	Call Costs/Yr (est)
			780.04	780.54
Accounting	10-10	10	3912	263
Admin	10-10	4	1560	219
Human Resources	10-10	6	1922	251
Transit	10-33	3	1188	84
Assessment/Tax	10-12	22	8640	1003
BOC	10-13	10	3840	198
County Clerk	10-15	14	5113	438
Information Technology	10-17	15	5820	291
District Attorney	10-18	30	12241	4481
Planning	10-20	28	10968	3508
SED	10-22	7	2977	1417
Treasurer	10-23	1	372	10
County Counsel	10-25	4	1584	524
Emergency Mgmt	10-40	5	1932	78
Jail	10-41	35	13116	2460
Sheriff's Office	10-43	36	13704	2273
Juvenile	10-74	20	6708	2920
Parks	10-81	2	396	0
Juvenile Detention	10-77	11	5352	883
Security	10-86	1	396	48
Public Works	11-60	11	4332	758
PW Shops	11-60	4	1584	229
Dog Control	13-47	0	0	
Law Library	14	1	396	2
Adult Services	16-174	185	70644	17127
Public Health	16-70	41	15900	1691
DD Program	16-71	39	15348	4922
Abacus	16-73	45	17316	578
Family & Youth	16-75	76	27505	3527
HHS Business Svcs	16-79	29	11053	1377
Fair	20-80	4	1584	288
Corrections	21-44	32	12600	3064
Maintenance	40-16	3	1164	125

Table 11
IT Computer Replacement and Network Charges

Department	Account Number	Computer Count (10/1/2022) for Replacement Fund	Computer Count (11/1/2022) for Network Charge	Computer Replacement Fund Charge, acct 780 06	Computer Network Charge, acct 780 46
Admin Services - Desktop	010-010	19	0	\$7,467	\$0
Admin Services - Laptop	010-010	6	0	\$3,690	\$0
Assessor - Desktop	010-012	21	0	\$8,253	\$0
Assessor - Laptop	010-012	2	0	\$1,230	\$0
Commissioners - Desktop	010-013	4	4	\$1,572	\$3,704
Commissioners - Laptop	010-013	3	3	\$1,845	\$2,778
Corrections - Desktop	021	0	0	\$0	\$0
Corrections - Laptop	021	31	31	\$19,065	\$28,706
Parks - Desktop	010-081	0	0	\$0	\$0
Parks - Laptop	010-081	2	0	\$1,230	\$0
County Clerk - Desktop	010-015	13	24	\$5,109	\$22,224
County Clerk - Laptop	010-015	1	1	\$615	\$926
County Counsel - Desktop	010-025	4	0	\$1,572	\$0
County Counsel - Laptop	010-025	2	0	\$1,230	\$0
County Fair - Desktop	020	3	3	\$1,179	\$2,778
Courthouse Security - Desktop	010-086	4	0	\$1,572	\$0
District Attorney - Desktop	010-018	15	0	\$5,895	\$0
District Attorney - Laptop	010-018	14	0	\$8,610	\$0
Dog Control - Desktop	013	1	1	\$393	\$926
Emergency Mgmt - Desktop	010-040	5	0	\$1,965	\$0
Emergency Mgmt - Laptop	010-040	4	0	\$2,460	\$0
HHS - Desktop	016	137	137	\$53,841	\$126,862
HHS - Laptop	016	283	283	\$174,045	\$262,058
IT - Desktop	010-017	4.6	0	\$1,808	\$0
IT - Laptop	010-017	9.9	0	\$6,089	\$0
Jail - Desktop	010-041	27	0	\$10,611	\$0
Jail - Laptop	010-041	3	0	\$1,845	\$0
Jail Maintenance - Desktop	040-116	1	0	\$393	\$0
Juvenile - Desktop	010-074	2	0	\$786	\$0
Juvenile - Laptop	010-074	13	0	\$7,995	\$0
Juvenile Detention - Desktop	010-077	9	0	\$3,537	\$0
Juvenile Detention - Laptop	010-077	0	0	\$0	\$0
Law Library - Desktop	014	1	2	\$393	\$1,852
Maintenance - Desktop	040-016	5	0	\$1,965	\$0
Maintenance - Laptop	040-016	2	0	\$1,230	\$0
Planning - Desktop	010-020	27	27	\$10,611	\$25,002
Planning - Laptop	010-020	1	1	\$615	\$926
Public Works - Desktop	011	15	15	\$5,895	\$13,890
Public Works - Laptop	011	5	5	\$3,075	\$4,630
Sheriff - Desktop	010-043	45	0	\$17,685	\$0
Sheriff - Laptop	010-043	11	0	\$6,765	\$0
Sheriff - MDT	010-043	47	0	\$58,750	\$0
Telecom - Desktop	048	0.4	0	\$157	0
Telecom - Laptop	048	2.1	0	\$1,292	0
Transit - Desktop	010-033	4	0	\$1,572	\$0
Transit - Laptop	010-033	2	0	\$1,230	\$0
Treasurer - Laptop	010-023	1	0	\$615	\$0
SED - Desktop	010-022	4	7	\$1,572	\$6,482
SED - Laptop	010-022	2	3	\$1,230	\$0

Note: Desktop and laptop systems are separated due to the difference in replacement costs. If you have both types of systems, make certain to combine the expenses together in

Table 12
Fleet Services

Department	Fund-Dept-Account	FY24	Estimated
Administration	110-1010010-78005	Motor Pool	\$ 500.00
Transportation	110-1045033-78005	Motor Pool	\$ 3,000.00
Assessor	110-1510012-78005	Motor Pool	\$ 16,500.00
County Clerk	110-2010015-78005	Motor Pool	\$ 250.00
District Attorney	110-2510018-78005	Motor Pool	\$ 250.00
Planning	110-3010020-78005	Motor Pool	\$ 69,000.00
Surveyor	110-3010021-78005	Motor Pool	\$ 3,000.00
County Counsel	110-4010025-78005	Motor Pool	\$ 500.00
Emergency Management	110-4510040-78005	Motor Pool	\$ 8,000.00
Sheriff-Marine	110-4510042-78005	Motor Pool	\$ 45,000.00
Sheriff-Patrol	110-4510043-78005	Motor Pool	\$ 598,000.00
Sheriff-SAR	110-4510043-78005	Motor Pool	\$ 1,500.00
Sheriff-ATV	110-4510043-78005	Motor Pool	\$ 1,000.00
Sheriff-Narcotics	110-4510069-78005	Motor Pool	\$ 10,000.00
Sheriff-Jail	110-4515041-78005	Motor Pool	\$ 23,000.00
Parks	110-5010081-78005	Motor Pool	\$ 40,000.00
Juvenile Probation	110-6515074-78005	Motor Pool	\$ 11,500.00
Juvenile Detention	110-6515077-78005	Motor Pool	\$ 19,500.00
Engineering	211-5010055-78005	Motor Pool	\$ 8,500.00
Road	211-5010060-78005	Motor Pool	\$ 500,000.00
HHS-Admin	216-5510079-78005	Motor Pool	\$ 11,000.00
HHS-Public Health	216-5515070-78005	Motor Pool	\$ 6,500.00
HHS-Community Support	216-5520073-78005	Motor Pool	\$ 51,500.00
HHS-Family & Youth	216-5520075-78005	Motor Pool	\$ 12,000.00
HHS-Enhanced Residential/Outreach	216-5520172-78005	Motor Pool	\$ 20,000.00
HHS-Housing & Recovery	216-5520173-78005	Motor Pool	\$ 29,000.00
HHS-Adult Behavioral Health	216-5520174-78005	Motor Pool	\$ 9,000.00
HHS- Veterans & Disabilities	216-5525071-78005	Motor Pool	\$ 6,500.00
Solid Waste	217-3010028-78005	Motor Pool	\$ 8,000.00
Fairgrounds	220-6010082-78005	Motor Pool	\$ 6,500.00
Community Justice-County	221-6520044-78005	Motor Pool	\$ 5,500.00
Community Justice-State	221-6520045-78005	Motor Pool	\$ 10,500.00
Work Crew	221-6520063-78005	Motor Pool	\$ 15,000.00
Corner Restoration	227-3010037-78005	Motor Pool	\$ 2,000.00
Maintenance	440-1020016-78005	Motor Pool	\$ 15,000.00
Motor Pool	645-5015129-78005	Motor Pool	\$ 25,000.00
			\$ 1,592,000.00

If you plan to add or reduce the number of vehicles in your fleet, please contact me, Justin Frantz, at ext. 3604.

Standard motor pool mileage rates will increase to \$0.63 per mile to reflect the 2023 IRS mileage rate.

Departments with unique rates will increase by \$0.06 per mile. Rates have not increased in two years, so moving forward, rates will be based on the annual IRS mileage rate for transparency unless noted otherwise.

Note: Fuel surcharges may be applied as needed.

Table 13
2023-2024 Property Insurance Table
FOR BUDGETING PURPOSES ONLY

<u>Fund</u>	<u>Dept</u>	<u>Acct</u>	<u>Description</u>	<u>2022-23</u>	<u>2023-24</u>
010	039	780.02	INTERNAL PROPERTY INSURANCE	145,783	165,681
011	029	780.02	INTERNAL PROPERTY INSURANCE	3,330	3,784
011	055	780.02	INTERNAL PROPERTY INSURANCE	1,236	1,404
011	060	780.02	INTERNAL PROPERTY INSURANCE	8,688	9,873
014	026	780.02	INTERNAL PROPERTY INSURANCE	2,410	2,739
016	070	780.02	INTERNAL PROPERTY INSURANCE	4,413	5,015
016	071	780.02	INTERNAL PROPERTY INSURANCE	3,751	4,263
016	073	780.02	INTERNAL PROPERTY INSURANCE	8,813	10,016
016	075	780.02	INTERNAL PROPERTY INSURANCE	8,869	10,080
016	079	780.02	INTERNAL PROPERTY INSURANCE	2,148	2,441
016	172	780.02	INTERNAL PROPERTY INSURANCE	3,526	4,008
016	174	780.02	INTERNAL PROPERTY INSURANCE	16,069	18,262
020	082	780.02	INTERNAL PROPERTY INSURANCE	24,096	27,385
021	044	780.02	INSURANCE	351	399
021	045	780.02	INSURANCE	6,338	7,203
021	063	780.02	INSURANCE	691	785
021	067	780.02	INSURANCE	452	514

Table 14
2023-2024 General Liability Insurance Table
FOR BUDGETING PURPOSES ONLY

<u>Fund</u>	<u>Dept</u>	<u>Acct</u>	<u>Description</u>	<u>2022-23</u>	<u>2023-24</u>
010	039	780.27	INTERNAL LIABILITY INSURANCE	609,686	650,613
011	029	780.27	INTERNAL LIABILITY INSURANCE	19,291	20,689
011	060	780.27	INTERNAL LIABILITY INSURANCE	47,653	51,108
014	026	780.27	INTERNAL LIABILITY INSURANCE	668	716
016	070	780.27	INTERNAL LIABILITY INSURANCE	11,507	12,342
016	071	780.27	INTERNAL LIABILITY INSURANCE	9,779	10,488
016	073	780.27	INTERNAL LIABILITY INSURANCE	22,973	24,639
016	075	780.27	INTERNAL LIABILITY INSURANCE	23,117	24,794
016	079	780.27	INTERNAL LIABILITY INSURANCE	5,600	6,006
016	172	780.27	INTERNAL LIABILITY INSURANCE	9,194	9,861
016	174	780.27	INTERNAL LIABILITY INSURANCE	41,889	44,926
017	028	780.27	INTERNAL LIABILITY INSURANCE	12,630	13,545
020	082	780.27	INTERNAL LIABILITY INSURANCE	3,888	4,170
021	044	780.27	INTERNAL LIABILITY INSURANCE	880	944
021	045	780.27	INTERNAL LIABILITY INSURANCE	15,855	17,005
021	063	780.27	INTERNAL LIABILITY INSURANCE	1,727	1,852
021	067	780.27	INTERNAL LIABILITY INSURANCE	1,135	1,217
027	037	780.27	INTERNAL LIABILITY INSURANCE	981	1,053
040	116	780.27	INTERNAL LIABILITY INSURANCE	3,419	3,667
040	027	780.27	INTERNAL LIABILITY INSURANCE	7,242	7,767
041	030	780.27	INTERNAL LIABILITY INSURANCE	1,353	1,451

Table 15
Budget Calendar
Fiscal Year 2023-2024

December 15	Board consideration and approval of discretionary allocations.
January 10	Management Round Table Budget kick off, 7:30 a.m., (Rm. 32)
February 17	Budgets must be entered in the financial system by 5 p.m.
Feb. 21 – Mar. 10	Budget Staff meets with individual departments.
March 31	Department budget message due to Carolina Rook by 5 p.m.
March 31	Budget revisions due to Mike Barnhart by 5 p.m.
April 4	Publication of Notice of Budget Meeting by Carolina Rook (N-R and website).
April 7	Supplemental information and org charts (<u>one copy</u>) due to Carolina Rook by 5 p.m.
May 1 - 3	Budget Committee Meetings begin, (Rm. 32 refer to Table 18 for date and time).
May 3	Budget Committee approves budget and sets tax rate, (Rm. 32 or Virtual)
May 5	Tabloid narratives due to Carolina Rook by 5 p.m.
May 5	Budget revisions due to Mike Barnhart by 5 p.m.
May 31 - June 3	Publication of Budget Tabloid.
June 15	Budget Hearing held by the Board, (Rm. 32 or Virtual)
June 22	Budget adopted by the Board, (Rm. 32 or Virtual)
July 7	Budget filed with Assessor's office and Clerk's office.
July 24 - 28	Bound budget distributed by Carolina Rook .

Table 16
Administrative Review of
Department Budgets

Administrative budget staff will be reviewing department budgets. This is an effort to make the budget process more efficient. 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 accurate?
6. Are beginning and ending balances within Budget Committee guidelines?
7. Does the budget reflect year to date actual expenditures?
8. Are footnotes utilized fully?
9. Are anticipated new grant positions footnoted?
10. Did the department provide an explanation of cuts made to balance?
11. Are add-back requests and/or new positions justified and explained per budget instructions?

The schedule for review is as follows. The review location is the Oval Office.

<u>Date</u>	<u>Time</u>	<u>Department</u>
February 21	9:30-10:30	Fair
February 21	10:30-11:00	County Counsel
February 21	11:30-12:00	Treasurer
February 22	9:00-10:00	Clerk
February 22	1:00-2:00	Assessor
February 22	2:00-2:30	Transit
February 24	9:00-10:00	Information Technology
February 24	10:00-12:00	HHS
March 1	9:00-10:00	Planning
March 1	10:00-10:20	Law Library
March 1	1:00-3:00	Sheriff's Office
March 8	1:00-2:30	Public Works
March 8	2:30-4:30	Community Justice
March 10	9:00-10:00	District Attorney
March 10	10:00-11:00	Administration*

*includes the following budgets: Facilities and Commissioners.

Table 17
Yamhill County Budget Committee Meeting Schedule
Fiscal Year 2023 – 2024
May 1 – 3, 2023

Location: Room 32, Courthouse

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

Guidelines for County Departments:

- Department/Office attendance is limited to essential team members.
- No overhead or power point presentations.
- Remarks are limited to changes in your budget from this year to the next year and the implications of those changes.

Monday, May 1

9:00 – 9:45 a.m.

Election of Officers

Adoption of Budget Committee Minutes, May 2 – 4, 2021

Briefing, Ken Huffer, County Administrator/Budget Officer

10:00 – 12:00 p.m.

Health & Human Services Team

Lindsey Manfrin, HHS Director

12:00 p.m.

Lunch

1:30 - 2:00 p.m.

Culture & Recreation Team

Gary Wertz, Fair Manager

Travis Pease, Parks Division Manager

Justin Hogue, Systems Development Fund

2:00 - 2:30 p.m.

Land Use Team

Ken Friday, Planning and Development Director

Planning and Development

Surveyor's office and Corner Restoration

2:30 p.m.

Break

2:45 – 3:30 p.m.

Public Works Team

Mark Lago, Road Department Director

3:30 – 4:45 p.m.

General Administration

Ken Huffer and Justin Hogue

Board of Commissioners

Administrative Services

Internal Services

5:00 p.m.

Dinner

5:30 p.m.

Public Hearing

Table 17
Yamhill County Budget Committee Meeting Schedule
Fiscal Year 2023 – 2024
May 1 – 3, 2023

Location: Room 32, Courthouse

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

Tuesday, May 2

9:00 a.m. – 12:00 p.m.

Criminal Justice Team

Brad Berry, District Attorney
Jessica Beach, Community Justice Director
Tim Svenson, Sheriff
Ken Huffer, 911 + Dispatch Dues

12:00 p.m.

Lunch

1:30 - 2:00 p.m.

Community Services Team

Cynthia Thompson, Transit Manager
Mary Bonta, Law Librarian
Ken Huffer, Economic Development
Justin Hogue, Mediation Services
Mike Barnhart, County Schools

2:00 - 5:00 p.m.

General Government Team

Christian Boenisch, County Counsel
Kris Bledsoe, Treasurer
Keri Hinton, Clerk
Derrick Wharff, Assessor
Joe Moore, Facilities Manager
Shane Hoffman, IT Manager
Justin Hogue, Capital Reserve

Wednesday, May 3

9:00 - 10:30 a.m.

Compensation Committee

10:30 a.m. – 12:00 p.m.

Deliberation and Budget Approval

12:00 p.m.

Lunch (if needed)

1:30 p.m.

Deliberation continued (if needed)

010-002 BUDGET WORKSHEET

ACCOUNT NUMBER	DESCRIPTION	FY 20-21		FY 21-22		FY 22-23		Projected for Budget
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	
REVENUE								
010-002-301.01	BB	2,836,701	4,778,104	2,819,161	4,141,790	2,314,284	3,264,783	887,298
010-002-301.02	BB RESERVED	1,936,974	1,936,974	2,806,739	2,806,739	2,147,731	2,147,731	1,618,421
010-002-311.01	CURRENT TAXES	22,934,243	24,633,914	24,729,806	25,877,786	25,938,490	26,323,463	27,376,402
010-002-311.02	PRIOR YR TAXES	425,000	666,404	400,000	516,278	400,000	248,212	400,000
010-002-332.01	O&C FUNDS	65,000	65,000	65,000	65,000	65,000	65,000	65,000
010-002-332.05	IN LIEU OF TAXES	19,000	53,874	15,000	70,276	15,000	0	15,000
010-002-335.01	AMUSEMENT TAX	23,000	17,570	16,000	24,320	16,000	22,000	20,000
010-002-335.02	CIGARETTE TAX	83,000	71,792	83,000	57,758	68,000	55,000	50,000
010-002-335.03	LIQUOR TAX	600,000	729,304	600,000	586,284	752,501	550,000	650,000
010-002-335.36	MARIJUANA	200,000	270,631	300,000	69,451	219,211	110,892	88,714
010-002-361.01	POOL INTEREST	224,457	91,899	95,513	40,944	68,828	40,000	35,000
010-002-361.99	Bond Interest	200,514	175,573	109,715	195,872	124,739	190,000	165,000
010-002-362.99	MISC	0	13,637	0	0	0	0	0
010-002-390.06	TRANSFER FROM	89,000	89,000	89,000	89,000	89,000	89,000	89,000
Transfer from Fund 80		1,192,152	1,192,152	0	0	0	0	0
Transfer from ARPA		0	0	0	0	4,420,438	4,420,438	0
		=====	=====	=====	=====	=====	=====	=====
TOTAL REVENUE		30,829,041	34,785,828	32,128,934	34,541,498	36,639,222	37,526,519	31,459,835
Discretionary distributed to Departments		27,522,301	27,522,301	29,481,205	29,128,984	34,820,800	34,820,800	30,258,736
EXPENSE								
010-002-699.01	GF DEPTS + TRAN	0	0	0	0	0	0	0
010-002-699.01	OTHER	1,000	0	500,000	0	200,000	200,000	0
010-002-990.03	RESERVE FOR FUT	2,806,739	2,806,739	2,147,731	2,147,731	1,618,421	1,618,421	1,201,099
			10%		7%		5%	
Carryover			7,263,527		5,412,514		2,505,719	
			5,456,788		3,264,783		887,298	

Table 1 2023-24 Discretionary Allocation		REVISED	12/12/2022												
TABLE 1															
Department / Team	2022-23	Percent	Initial Allocation 2023-24	Initial Allocation Adjustment (+/-) 2023-24	Additional Initial Allocation Adjustment (+/-)	Allocation 2023-24	\$\$ Change	% Change	Total Team	% Total	Admin Review Adjustment (+/-) 2023-24	Adjusted Allocation 2023-24	% Change	Total Team	% Total
Department / Team															
Criminal Justice															
21 Community Corrections	241,279	0.69%	241,279	(4,826)		236,453	(4,826)	-2.00%				236,453	0.00%		
10-18 District Attorney	2,762,322	7.93%	2,762,322	(55,246)		2,707,076	(55,246)	-2.00%				2,707,076	0.00%		
10-22 Support Enforcement	191,063	0.55%	191,063	(3,821)		187,242	(3,821)	-2.00%				187,242	0.00%		
10-40 Emg Management	253,441	0.73%	253,441	(5,069)		248,372	(5,069)	-2.00%				248,372	0.00%		
10-41 Jail	6,544,447	18.79%	6,544,447	(130,889)		6,413,558	(130,889)	-2.00%				6,413,558	0.00%		
10-48 Dispatch	595,411	1.71%	595,411	(11,908)		583,503	(11,908)	-2.00%				583,503	0.00%		
10-74 Juvenile Probation	1,186,301	3.41%	1,186,301	(23,726)		1,162,575	(23,726)	-2.00%				1,162,575	0.00%		
10-77 Juvenile Detention	1,764,013	5.07%	1,764,013	(35,280)		1,728,733	(35,280)	-2.00%				1,728,733	0.00%		
10-42 Marine Patrol	0	0.00%	0	0		0	0	-2.00%				0	0.00%		
10-43 Sheriff	6,947,639	19.95%	6,709,892	(134,198)		6,575,694	(134,198)	-2.00%				6,575,694	0.00%		
10-86 Courthouse Campus Security	731,695	2.10%	731,695	(14,634)		717,061	(14,634)	-2.00%				717,061	0.00%		
40-116 Jail Maintenance	407,995	1.17%	407,995	(8,160)		399,835	(8,160)	-2.00%				399,835	0.00%		
40-041 Jail Capital	100,000	0.29%	100,000	(2,000)		98,000	(2,000)	-2.00%				98,000	0.00%		
Total Criminal Justice	21,725,606	62.39%	21,487,859			21,058,102	(429,757)		21,058,102	69.59%				21,058,102	69.59%
Health & Human Services															
16 H&HS	2,250,144	6.46%	2,250,144	(45,003)		2,205,141	(45,003)	-2.00%	2,205,141	7.29%		2,205,141	0.00%	2,205,141	7.29%
General Government															
10-10 Administrative Services	689,421	1.98%	689,421	(13,788)		675,633	(13,788)	-2.00%				675,633	0.00%		
10-13 Commissioners	399,003	1.15%	399,003	(7,980)		391,023	(7,980)	-2.00%				391,023	0.00%		
10-12 Assessor	1,870,600	5.37%	1,870,600	(37,412)		1,833,188	(37,412)	-2.00%				1,833,188	0.00%		
10-15 Clerk	85,496	0.25%	85,496	(1,710)		83,786	(1,710)	-2.00%				83,786	0.00%		
40-16 Maintenance	471,151	1.35%	471,151	(9,423)		461,728	(9,423)	-2.00%				461,728	0.00%		
10-17 Information Systems	1,117,833	3.21%	1,117,833	(22,357)		1,095,476	(22,357)	-2.00%				1,095,476	0.00%		
10-25 County Counsel	395,160	1.13%	395,160	(7,903)		387,256	(7,903)	-2.00%				387,256	0.00%		
10-23 Treasurer	42,534	0.12%	42,534	(851)		41,684	(851)	-2.00%				41,684	0.00%		
Total General Government	5,071,198	14.56%	5,071,198			4,969,774	(101,424)		4,969,774	16.42%				4,969,774	16.42%
Culture & Recreation															
10-81 Parks	181,980	0.52%	181,980	(3,640)		178,340	(3,640)	-2.00%	178,340	0.59%		178,340	0.00%	178,340	0.59%
Land Use															
10-21 Surveyor	108,923	0.31%	108,923	(2,178)		106,745	(2,178)	-2.00%				106,745	0.00%		
10-20 Planning	50,198	0.14%	50,198	(1,004)		49,194	(1,004)	-2.00%				49,194	0.00%		
Total Land Use	159,121		159,121			155,939	(3,182)		155,939	0.52%				155,939	0.52%
Community Services															
10-33 Transportation	532,856	1.53%	532,856	(10,657)		522,199	(10,657)	-2.00%	522,199	1.73%		522,199	0.00%	522,199	1.73%
Non Departmental															
10-39 Non Departmental	938,002	2.69%	938,002	(18,760)		919,242	(18,760)	-2.00%				919,242	0.00%		
80 Transfer to Insurance Res (CONT)	0	0.00%	0	-		0	-	#DIV/0!				0	#DIV/0!		
40 Transfer to Capital Improvement	2,211,894	6.35%	0	0		0	0	-2.00%				0	0.00%		
10-92 Contingency	250,000	0.72%	250,000	-		250,000	-	0.00%				250,000	0.00%		
Total Non Departmental	3,399,896	9.76%	1,188,002			1,169,242	(18,760)		1,169,242	3.86%				1,169,242	3.86%
Transfer to															
40 Transfer to Software Res	1,500,000	4.31%	0	-		0	-		-	0.00%		-		-	0.00%
Grand Total	34,820,800	100.00%	30,871,159	(612,423)	-	30,258,736	(612,423)		30,258,736	100.00%	-	30,258,736	-13.10%	30,258,736	100.00%

B.O. 22-379
Exhibit A.