



2025–2026 Yamhill County Budget

Dear Yamhill County Residents,

On behalf of the Board of Commissioners and our Citizen Budget Committee, I am pleased to present the approved budget for the 2025–2026 fiscal year.

First and foremost, I want to express my sincere gratitude to everyone involved in this process.

Thank you to our Budget Committee members—Jason Fields, Greg Thorsgard, and Anton Bakker—for your continued service to our county. Your private-sector perspectives are an essential part of our budgeting process and help ensure that we operate within our means.

I also want to recognize our County Administrator, Ken Huffer, whose leadership plays a critical role in building the foundation of our budget. It's important to understand that our budgeting process is not something that happens overnight. It is a continuous effort. Even as we approve this year's budget in June, we are already beginning to forecast for the following year.

To our dedicated staff and leadership teams—thank you for the countless hours you devote to preparing the annual budget. Your work ensures the process is efficient and transparent, giving the public access to important information and meetings.

To the more than 700 employees who keep this county running every day—thank you. You are often the first point of contact for the public, and your professionalism and dedication reflect positively on Yamhill County. As a commissioner, I am proud to hear unprompted praise from the public about how our departments go above and beyond. That spirit of excellence is part of what makes us one of the best counties in Oregon—self-proclaimed, of course!

Lastly, thank you to the citizens of Yamhill County. It is an honor to serve you. As we navigate the budgeting process, my top priority remains the same: to spend your hard-earned tax dollars only on the essentials that directly benefit the people. My father always said it's easier to save money than it is to make it—a principle that still holds true today. Too often in government, the first response is to raise taxes instead of improving efficiency. Budgets will always be tight, and tough decisions will always be required. My goal is to continue building our reserves for as long as I serve as your commissioner.

Here are a few key highlights from the 2025–26 budget:

Property Tax Rate: Set at \$2.5775 per \$1,000 of assessed value, unchanged for the past 27 years.

Total Approved Budget: \$201,090,986—making this the second-largest budget in county history and reflecting a \$4 million increase over the previous fiscal year.

County Assessed Value: Estimated at \$12.06 billion.

Notable Developments:

1. **Oregon Mutual Campus Purchase:** In December 2024, the county purchased the Oregon Mutual Campus in downtown McMinnville for \$19.2 million. This acquisition will allow for consolidation of various county departments, improving efficiency. As part of the agreement, Oregon Mutual Insurance will lease part of the building for five years, saving the county \$1.2 million—money that will go toward reducing the purchase cost.
2. **Sale of Vacated Buildings:** As departments move into the new campus, several county-owned buildings will be sold, including:
 - a. Planning Department building
 - b. Clerk's Office
 - c. Administration (Fenton House)
 - d. Finance (Spence House)
 - e. Public Health building

Proceeds from these sales will help offset the cost of the new campus.

3. **Hampton Lumber SIP Agreement:** As of May, this agreement is expected to contribute approximately \$414,000 annually to the General Fund.
4. **Opioid Settlement Funds:** The county has received \$1.8 million in national lawsuit settlement funds. These funds will be used to expand addiction treatment and recovery services, with the goal of partnering with local communities to offer detox or sobering services in our region.

In summary, I feel very confident about the county's financial position and the direction we are heading. I trust the budgeting process we follow each year, which provides a solid foundation for planning and building our budget. As we work to strengthen our reserves for the future, it's important that we carefully consider every opportunity to improve efficiency and protect your hard-earned tax dollars, even when those conversations are difficult. Thank you again to everyone involved in the 2025-2026 Yamhill County budgeting process.

Sincerely,

Kit Johnston
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, May 29, 2025, in the Yamhill County Courthouse, 535 NE 5th St., McMinnville, OR, and virtually via Zoom (Webinar ID: 856 6007 2323) to discuss the budget for the fiscal year beginning July 1, 2025. Written comments may be submitted in advance to County Administrator, Ken Huffer by email at hufferk@yamhillcounty.gov or by mail to the address above. A summary of the budget as approved by the Yamhill County Budget Committee may be inspected or obtained free of charge by visiting the county's website at www.yamhillcounty.gov. The budget was prepared on a basis of accounting consistent with the previous fiscal year.

Kit Johnston, Chair

	2023-24 ACTUAL [1]	2024-25 ADOPTED [2]	2025-26 APPROVED [3]
EXPENDITURES:			
Personnel Services	78,337,271	91,653,072	101,842,939
Materials & Services	41,867,795	56,121,536	57,033,447
Capital Outlay	8,193,821	20,430,884	15,820,222
SPECIAL PAYMENTS:			
Transfers [4]	4,257,816	3,777,134	4,305,257
Debt Services	863,841	863,846	2,070,032
Contingency [9] [10]	—	1,886,184	1,348,320
Ending Balances [5]	—	21,804,298	18,670,769
TOTAL EXPENDITURES	133,520,545	196,536,954	201,090,986
RESOURCES:			
Beginning Balances [6]	70,093,442	63,165,716	57,119,281
Property Taxes [7]	28,968,133	28,687,842	30,168,795
Licenses & Permits	2,237,946	1,845,900	1,769,656
Intergovernmental	37,423,407	39,653,422	45,356,251
Service Charges	41,367,142	43,629,568	45,923,352
Fines & Forfeitures	579,073	675,401	710,059
Interest Earnings	2,858,577	1,529,210	1,915,761
Other Income	2,530,510	2,250,221	2,448,583
Internal Income	14,491,284	15,099,674	15,679,248
Loan Proceeds	—	—	—
Transfers	—	—	—
TOTAL RESOURCES	200,549,515	196,536,954	201,090,986
Number of Full-Time Equivalent Employees [8]			
	—	696.9219	699.7370

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 24-25, plus any mid-year adjustments.
- (3) Approved refers to the budget approved by the budget committee in April for 25-26.
- (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 23-24, 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 April 30, 2025, 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 2025-26 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 2025-26. The Board cannot increase the tax levy above the rate approved by the Budget Committee.

TAX LEVY SUMMARY

	Levied 2024-25 (Current Year)	Tax Rate		
Operations (Permanent Rate)	\$ 31,348,346	\$	2.5775	
Total Levy	\$ 31,348,346	\$	2.5775	
Purpose	Taxes Needed to Balance 2024-25 (1)	Estimated Taxes not to be Collected (2)	Estimated Property Tax Levy	Property Tax Rate
Operations (Permanent Rate)	\$ 29,625,795	\$ 2,402,091	\$ 32,027,886	\$ 2.5775
Total Levy	\$ 29,625,795	\$ 2,402,091	\$ 32,027,886	\$ 2.5775

- (1) The levy equals the property tax rate times the assessed value. The county's assessed value was estimated at \$12.06 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

District Attorney's Office — This 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 — "Yamhill County Sheriff's Office sets a standard of "Excellence in Service" in public safety through innovation, flexibility, and dedication."

Emergency Management — This department provides resources for planning, training, and exercising in the areas of mitigation, response, and recovery for Yamhill County.

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

Patrol — Yamhill County Patrol provides 24-hour law enforcement services to 718 square miles in Yamhill County and a population of nearly 110,000 with 51.0 FTE. The Sheriff's Office will continue contracting direct enforcement services with the cities of Amity, Dayton, Lafayette, Sheridan, and Willamina, as well as providing emergency backup and investigative expertise to the cities of Carlton, Dundee, McMinnville, Newberg, and Yamhill.

Narcotics Investigation — This unit records transactions related to civil and criminal forfeiture activities from investigations with a narcotics nexus. Can originate from either federal or state/local law enforcement authority. There are no personnel in this budget.

Radio System — This represents funding associated with the maintenance and support of the public safety radio system built in 2009, which went live in 2010. This system serves most public safety agencies throughout Yamhill County, including sixteen law enforcement, fire, and emergency medical services (EMS) public safety member organizations. Funding presently comes from an annual transfer of user-paid dues from Yamhill Communications (YCOM) and radio tower site rentals. There are no personnel in this budget.

Jail — The Yamhill County Jail provides continuous 24-hour operation for the booking and safe incarceration services of all received and committed adults in custody from law enforcement agencies in the County. Also provided are medium- and maximum-security housing for individuals awaiting trial and those sentenced by state courts to periods of incarceration up to one year. Provides transport services to other facilities and to the courts. Staff includes a total of 35.0 FTE.

Courthouse Campus Security — This provides state-mandated security of the local state court facilities, to include courtrooms and offices; main county complex building security; adult in custody courtroom escorts; and inter-facility adult in custody transports with a total of 4.0 FTE. Entry security services, provided via agreement with a contract-for-service provider, includes metal detectors, x-ray machines, and security staff.

Dog Control — This program provides for processing dog licenses under Yamhill County Code pursuant to ORS and dog kenneling services for the unincorporated portions of Yamhill County, as well as the police services contracted cities of Amity, Dayton, Lafayette, Sheridan, and Willamina. Effective 2020, dog licensing is provided via agreement with a contract-for-service provider and kenneling services, required under County Code and ORS for stray/dogs at large, quarantined dogs, and dogs impounded for violations of Code or ORS, is provided via an agreement with a contract-for-services provider. There are no personnel in this budget.

Department of Community Justice — The Yamhill County Department of Community Justice (YCDCJ) is comprised of an Adult and Juvenile Division, Community Service Programs and Pretrial Justice Program, employing 56.2 FTE.

Adult Community Corrections and Pretrial Justice Program — The Adult Department provides community probation, parole and post-prison supervision, services, sanctions and interventions to felony and misdemeanor Adults on Supervision (AOS) residing in Yamhill County. We currently supervise approximately 630 individuals. Oregon State funding provides allocation for community supervision of felony and some misdemeanor. The County provides general fund allocation for the supervision of some misdemeanor cases that may not otherwise be funded by state. Using a balanced approach between accountability, positive reinforcement, cognitive interventions and a variety of program and service referral, YCDCJ has made great strides toward the implementation of evidence-based practices that positively affect the outcomes measured of the populations we serve. We strive to guide our supervised population toward a long-term, prosocial lifestyle. State Justice Reinvestment Grants funds, that became available statewide in 2013 with the passage of House Bill 3194, has permitted counties to implement programs to safely prevent future prison growth in Oregon and lower overall AOS recidivism rates. This legislation has led to the implementation of innovative programs designed to safely manage AOS in the community at a much lower cost than incarcerating them in prison. In 2023-25, Yamhill County received its fifth biennium of JRI funding that continue to support our local SMART Sentencing Project and Pretrial Justice Programs. Since program inception, both programs have resulted in successfully diverting individuals who can be safely managed in the community who would have otherwise been sentenced to prison following conviction and prevent the potential harm pretrial jail incarceration can cause defendants who are not yet convicted of a crime while maintaining the overall safety of Yamhill Co. YCDCJ also continues to support local motivational and cognitive programming, Thinking 4 a Change (T4C), offered through our Day Management Center, which also includes an Employment Curriculum from the University of Cincinnati, Sustaining Employment Always (SEA), used to assist AOS with skill building to both find and keep employment. We also continue to focus on gender-specific needs via use of a gender-specific risk assessment tool for female correctional clients, the Women's Risk Need Assessment (WRNA), and a gender-specific cognitive behavioral therapy program called Moving On.

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

Juvenile Community Service Program — The Juvenile Community Service Program is a Restorative Justice Program which provides youth with job skills, a sense of accomplishment and self-esteem as well as an avenue by which to contribute to the community and pay back court-ordered restitution. The Juvenile Community Service Program is supported through county allocation and detention rental bed contracts.

BUDGET SUMMARY - CRIMINAL JUSTICE

2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED		2025-26 APPROVED
		190.00	PERSONNEL COUNT	185.10
24,342,802	25,656,695	27,894,096	PERSONNEL	30,265,487
7,193,749	7,153,556	10,128,970	MATERIALS & SERVICES	10,553,441
581,576	196,201	1,597,167	CAPITAL	1,357,107
167,806	178,162	214,232	TRANSFERS	164,624
55,773	55,773	55,776	DEBT SERVICE	55,776
—	—	1,554,893	ENDING BALANCE	2,538,768
32,341,706	33,240,388	41,445,134		44,935,203

HEALTH & HUMAN SERVICES (HHS) PROGRAM

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

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

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

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

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

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

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

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

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

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

BUDGET SUMMARY - HEALTH & HUMAN SERVICES

2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED		2025-26 APPROVED
		361.87	PERSONNEL COUNT	370.69
35,302,489	36,798,500	45,434,858	PERSONNEL	51,538,258
12,698,452	13,282,371	17,932,182	MATERIALS & SERVICES	19,191,826
77,697	655,834	2,400,611	CAPITAL	1,700,395
—	—	10,823,553	ENDING BALANCE	8,855,335
48,078,638	50,736,705	76,591,204		81,285,814

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 two deputy county administrators. Resources come from a mixture of general resources, internal service charges, and grant funds in support of assessment and taxation activities.

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

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

Facilities Maintenance — The focus for the 2025-26 budget year will be on projects that assist in the general upkeep of the county's facilities, grounds, and equipment. Maintenance will be assisting departments in executing their capital improvement projects that have been approved. As in past years, we look forward to assisting all the county departments, employees, and public we are charged with serving.

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

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

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

BUDGET SUMMARY - GENERAL GOVERNMENT

2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED		2025-26 APPROVED
		69.85	PERSONNEL COUNT	70.20
7,817,702	8,313,459	9,243,394	PERSONNEL	10,076,633
3,901,218	4,076,369	4,795,610	MATERIALS & SERVICES	4,410,833
1,837,584	276,737	2,441,075	CAPITAL	517,392
—	—	1,364,671	ENDING BALANCE	1,153,462
13,556,504	12,666,565	17,844,750		16,158,320

PUBLIC WORKS PROGRAM

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

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

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

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

BUDGET SUMMARY – PUBLIC WORKS

2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED		2025-26 APPROVED
		37.55	PERSONNEL COUNT	35.55
3,480,833	3,704,938	4,373,409	PERSONNEL	4,552,337
4,840,793	4,372,099	4,502,636	MATERIALS & SERVICES	3,722,706
4,853,292	5,520,342	9,912,852	CAPITAL	5,139,689
–	–	1,077,279	CONTINGENCY	1,098,320
655,260	655,260	655,260	DEBT SERVICE	655,259
–	–	627,290	ENDING BALANCE	815,567
13,830,178	14,252,639	21,148,726		15,983,878

LAND USE PROGRAM

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

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

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

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

BUDGET SUMMARY – LAND USE

2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED		2025-26 APPROVED
		21.00	PERSONNEL COUNT	20.65
2,410,231	2,529,476	2,952,004	PERSONNEL	3,248,865
1,014,035	1,199,167	2,285,914	MATERIALS & SERVICES	2,119,021
89,000	89,000	89,000	TRANSFERS	89,000
–	–	308,905	CONTINGENCY	–
–	–	1,244,504	ENDING BALANCE	88,226
3,513,266	3,817,642	7,311,240		5,545,112

CULTURE & RECREATION PROGRAM

Fairgrounds – The Fair Board and staff are proud of the success of the 2024 Fair and Rodeo, Oregon’s oldest fair. The interim usage of the facility has increased every year and because of ongoing improvements have made it a more attractive facility. The Yamhill County Fair & Event Center is a major economic generator in the County and continues to provide affordable family entertainment for our citizens.

Parks – Yamhill County Parks Division provides a wide variety of benefits and opportunities to the community through affordable access to a wide variety of outdoor recreation including 17 parks and 212 acres of parkland and open space. Our mission is to manage, preserve, and restore these unique natural, cultural, and historic places for people to enjoy outdoor recreation and educational activities. Research indicates that local parks and green spaces directly influence and increase the quality of life for local neighborhoods and communities, often leading to increased property value for neighboring residents as well as health and wellness of the local community through the clean air, water, and reduced stress parks provide. Moreover, the Parks Division offers open spaces for physical activity which result in improved physical health and lower health care costs. The Parks Division budget is funded through general county allocation, grants, and park user fees. In the next fiscal year, the Parks Division plans to focus on updating the Comprehensive Parks and Open Space System Plan. Future Park projects planned include road repair at Stuart Grenfell Park, boat ramp improvements at Dayton Landing, and power improvements at Ed Grenfell Park. The Yamhill County Parks Division continues to seek new ways to generate revenue to see continued progress in the development of amenities and aesthetics offered in the parks system. To learn more about Yamhill County Parks, visit our website at <https://www.yamhillcounty.gov/302/Parks>

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

2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED		2025-26 APPROVED
		8.95	PERSONNEL COUNT	8.25
504,186	485,149	621,852	PERSONNEL	709,353
966,020	1,020,366	1,169,354	MATERIALS & SERVICES	1,205,817
131,676	244,801	439,820	CAPITAL	346,949
–	–	17,177	ENDING BALANCE	22,375
1,601,881	1,750,315	2,248,203		2,284,494

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, TransDev, 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 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

2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED		2025-26 APPROVED
		4.40	PERSONNEL COUNT	4.40
164,880	319,242	541,023	PERSONNEL	560,555
3,881,501	4,470,204	5,586,874	MATERIALS & SERVICES	5,440,197
397,763	845,692	1,139,359	CAPITAL	4,188,020
–	–	–	ENDING BALANCE	30,448
4,444,145	5,635,138	7,267,256		10,219,220

INTERNAL SERVICES PROGRAM

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

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

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

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

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

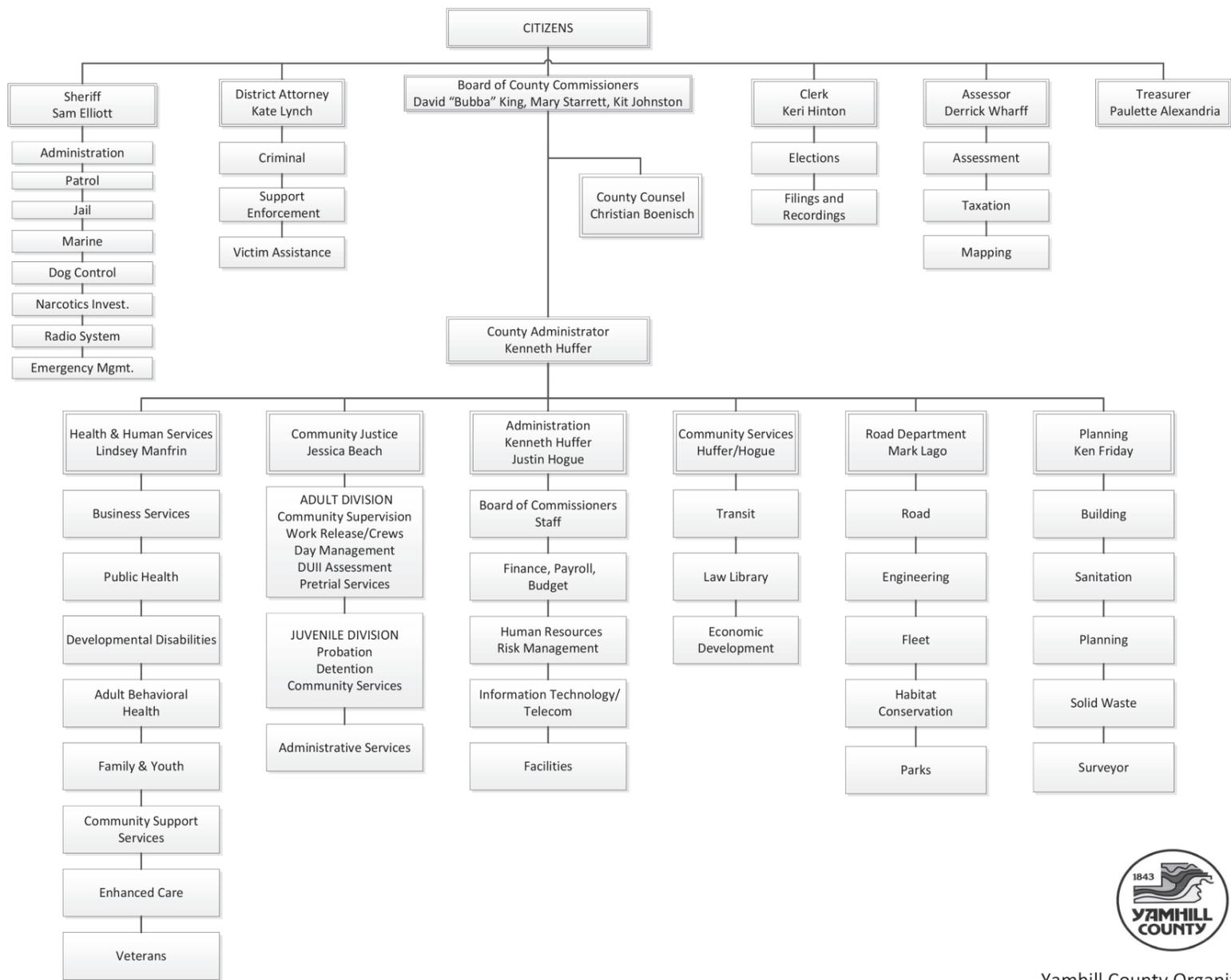
Landfill License Reserve – This fund holds a portion of landfill tipping fee resources beyond what is needed for solid waste administration and closed landfill oversight and may be used for one-time projects.

BUDGET SUMMARY – INTERNAL SERVICES

2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED		2025-26 APPROVED
		3.30	PERSONNEL COUNT	4.90
365,971	529,813	592,436	PERSONNEL	891,451
6,486,794	6,293,663	9,719,996	MATERIALS & SERVICES	10,389,606
200,234	454,215	2,500,000	CAPITAL	2,570,670
13,164,901	3,990,654	3,473,902	TRANSFERS	4,051,633
–	–	500,000	CONTINGENCY	250,000
152,808	152,808	152,810	DEBT SERVICE	1,358,997
–	–	6,172,210	ENDING BALANCE	5,166,588
20,370,707	11,421,154	23,111,354		24,678,945

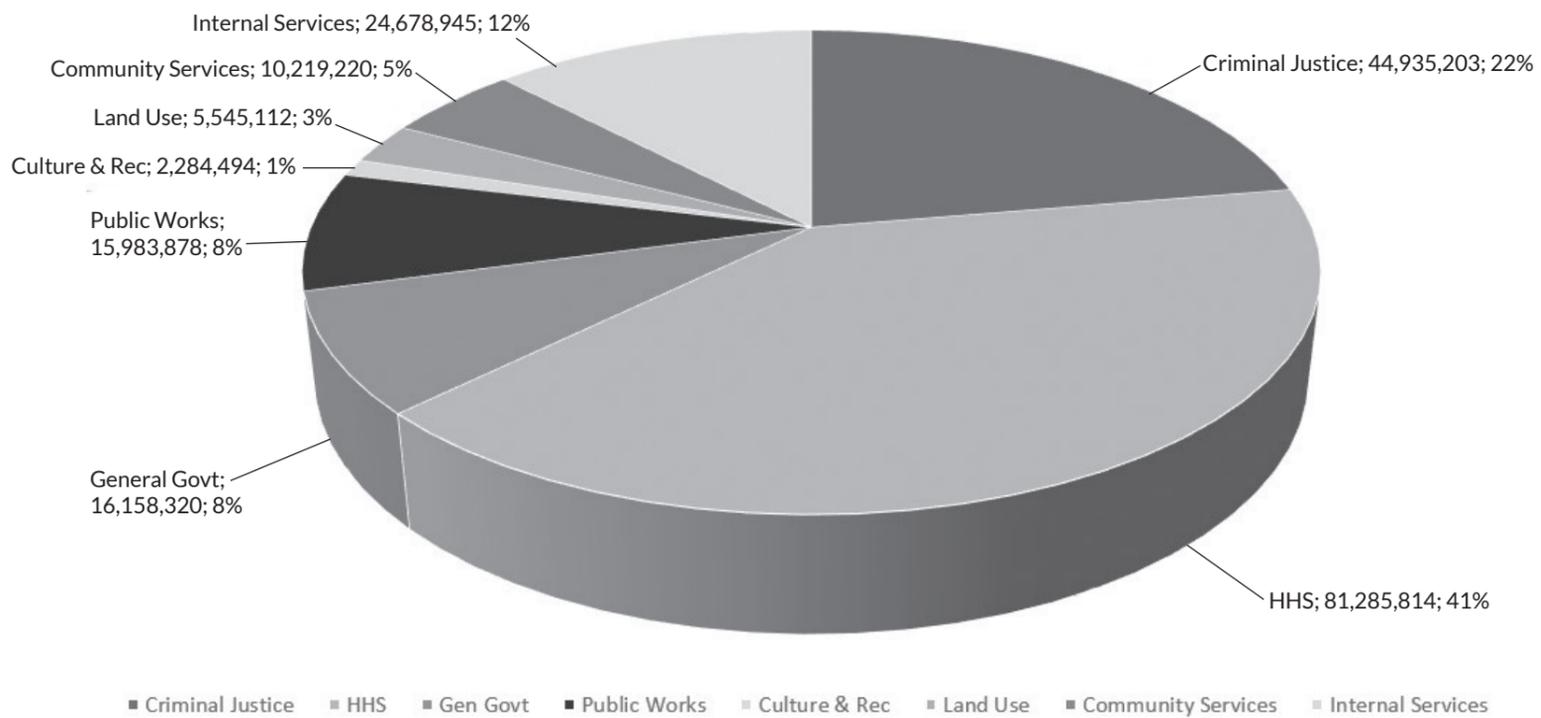
BUDGET SUMMARY – ALL PROGRAMS

2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED		2025-26 APPROVED
32,341,706	33,240,388	41,445,134	CRIMINAL JUSTICE	44,935,203
48,078,638	50,736,705	76,591,204	HEALTH & HUMAN SERVICES	81,285,814
13,556,504	12,666,565	17,844,750	GENERAL GOVERNMENT	16,158,320
13,830,178	14,252,639	21,148,726	PUBLIC WORKS	15,983,878
3,513,266	3,817,642	6,880,327	LAND USE	5,545,112
1,601,881	1,750,315	2,248,203	CULTURE & RECREATION	2,284,494
4,444,145	5,635,138	7,267,256	COMMUNITY SERVICES	10,219,220
20,370,707	11,421,154	23,111,354	INTERNAL SERVICES	24,678,945
137,737,024	133,520,545	196,536,954	****GRAND TOTALS****	201,090,986
		696.92	PERSONNEL COUNT	699.74

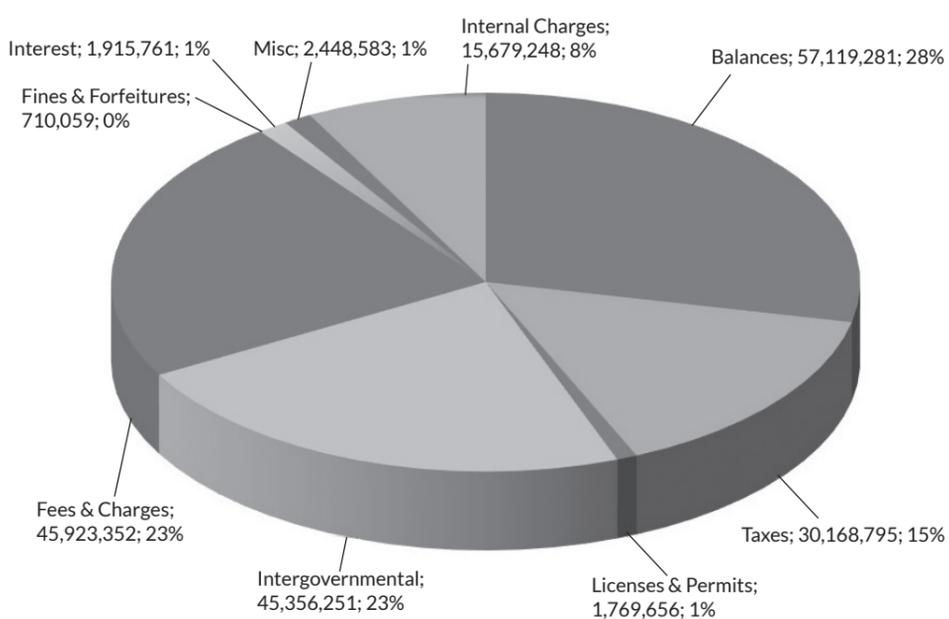


Yamhill County Organizational Chart
Last updated 1/6/2025

BUDGET BY PROGRAM



COUNTY SOURCES OF REVENUE



WHERE DO YOUR TAXES GO?

