Dear Yamhill County residents,

On behalf of the Board of Commissioners and our Citizen Budget Committee, I am pleased to present the annual budget as approved for fiscal year 2022–2023. I want to thank our budget committee members Denny Elmer, Doreen App, and Jason Fields for their commitment and service to our county. We strongly feel that the private sector perspectives of our citizen-members are a critical component of priority-based budgeting practices. I also want to thank our dedicated staff and leadership teams for the countless hours invested in preparing the budget each year.

As the county emerges from the impacts of COVID-19, we are proceeding with caution and restraint in our budgeting practices as economic indicators and inflationary factors signal a potential slowdown. The approved budget for 2022–2023 is $189,227,437, making this the largest budget ever approved by the County. However, Yamhill County was given $20.8 Million in federal American Rescue Plan Act (ARPA) dollars thereby skewing our overall budget numbers higher than expected.

To date, the County has released $9,384,510 in ARPA grant awards with the bulk of funds going to water and sewer infrastructure repairs/needs in our cities. We also awarded over $2.5M to non-profits that focus their work on critical needs like food assistance, crisis care, and affordable housing. As part of this budget process, we identified $1M for the county’s central financing system upgrade, $2.1M for capital projects for Health & Human Services facilities, $1.3M to help backfill revenue lost in HR/ITS from the impacts of COVID-19, roughly $200K for infrastructure needs at the fairgrounds, and we moved $1.3M into the General Fund as savings in anticipation of tough economic times ahead.

Up next, the Board of Commissioners will consider how to release the remaining $5.3M of ARPA funds for investments in Childcare, Impacted Industries and Rural Broadband.

When ARPA funds are deducted from the General Fund balance, we get a better picture of where the County stands financially. Twenty years ago, discretionary revenue accounted for 27% of actual revenue, with dedicated revenue at 73%. Today, discretionary revenue stands at just 17.5% of overall revenue. This is important because discretionary funds are used to backfill department needs when inflationary, personnel, healthcare and pension costs squeeze budgets. Personnel costs consistently rise year to year, with an anticipated increase of 6% for 2022–23. The county’s PERS costs have doubled in 4 years...from almost $5.5M in 2018–19 to $9.2M in the last fiscal year. While the county has certainly added personnel, these steady annual increases continue to reduce ending balances, reserves, and put pressure on the General Fund.

Notable actions:
1) The property tax rate was set at $2.5775 per thousand and that rate has not changed for 24 years.
2) Discretionary dollars funded critical add-back positions in the District Attorney, Sheriff, Veterans Services, Assessor, and Information Technology departments.
3) Funding was approved for Body Cameras and new Tasers for the Sheriff’s department. We feel this is a critical investment in public safety and it will mitigate risk and costly claims.
4) Funding of $100,000 was approved for an updated County Parks master plan.
5) The budget committee voted unanimously to “pause” on awarding any community funding requests so that the General Fund ending balance can remain at a healthy budgeting level.
6) An increase to Commissioners’ salaries was proposed and voted down by a majority of the commissioners and budget committee members. With a total compensation package (salary, healthcare, retirement, etc.) of over $100,000 per year, we felt a raise was not justified.

I am grateful that Yamhill County has had fiscally prudent commissioners and budget committee members in past years as their actions have created stable and healthy budgets during uncertain times. Looking ahead, we prepared this budget in advance to County Administrator Kenneth Huffer by email at hufferk@co.yamhill.or.us or by mail to the address above. A summary of the budget as approved by the Yamhill County Budget Committee may be inspected or obtained free of charge by visiting the county’s website at www.co.yamhill.or.us. The budget was prepared on a basis of accounting consistent with the previous fiscal year.

On behalf of the Board of Commissioners and our Citizen Budget Committee, I look forward to a healthy 2022–2023 budget year as we continue to strive to meet the needs of our residents in the most efficient way possible.

In Service,

Lindsay Berschauer
Chair, Yamhill County Board of Commissioners

NOTICE OF BUDGET HEARING
Lindsay Berschauer, Chair


EXEMPLARY:
Personnel Services 64,267,662 75,219,668 80,494,442
Material & Services 36,219,398 67,276,090 63,366,439
Capital Outlay 6,290,212 14,124,450 14,458,156
SPECIAL PAYMENTS:
Transfers (4) 6,037,205 3,534,926 7,271,463
Debt Service 147,834 146,740 146,740
Other 46,000 97,109 97,123
Contingency (9) [10] 0 2,905,560 2,772,394
Ending Balances [5] 0 15,095,235 20,268,270

TOTAL EXPENDITURES 113,037,251 179,401,764 189,227,437

RESOURCES:
Beginning Balances [6] 58,043,953 60,632,382
Property Taxes (7) 25,333,501 25,163,806 26,373,490
License & Permits 1,859,218 1,682,201 1,740,704
Intergovernmental 47,215,435 68,839,969 34,776,013
Service Charges 13,139,236 34,666,753 39,550,687
Fines & Furloughs 465,673 703,301 532,923
Interest Earnings 736,399 560,928 539,439
Other Income 10,090,266 1,297,635 1,266,865
Internal Income 15,098,849 13,111,228 22,225,932
Loan Proceeds 0 0 0
Transfers 89,000 339,000 1,589,000

TOTAL RESOURCES 177,125,407 179,401,764 189,227,437

Number of Full-Time Equivalent Employees [8] 446,2872 643,0927 672,3468

Footnotes to above statements:
(1) Actual means total revenue and expenses received or disbursed by the county. Actual expenditures will usually be lower than budgeted numbers.
(2) Adopted refers to the budget adopted by the commissioners for 21–22, plus any mid-year adjustments.
(3) Budget represents the budget approved by the budget committee in May for 22–23.
(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) Includes Beginning Balances & Reserves.
(8) Numbers include both current year levy and actual or expected collections of past due taxes. Those also include beginning balances and reserves.
(9) Does not include any mid-year adjustments.
(10) For 20–21, 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.

On May 4, 2022, 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 2022–23 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 2022–23. The Board cannot increase the tax levy above the rate approved by the Budget Committee.

NOTICE OF PROPERTY TAX LEVY

TAX LEVY SUMMARY
Levied 2022–23 (Current Year)

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Taxes Needed to Balance</th>
<th>Estimated Taxes not to be Collected</th>
<th>Estimated Property Tax</th>
<th>Property Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operations (Permanent Rate)</td>
<td>27,305,468</td>
<td>$2,577</td>
<td>27,305,468</td>
<td>$2,577</td>
</tr>
<tr>
<td>Total Levy</td>
<td>27,305,468</td>
<td>$2,577</td>
<td>27,305,468</td>
<td>$2,577</td>
</tr>
</tbody>
</table>

(1) The levy equals the property tax rate times the assessed value. The county’s assessed value was estimated at $11.37 billion. 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.
**CRIMINAL JUSTICE PROGRAM**

The District Attorney's Office is most often identified with its primary function of prosecution of individuals charged with crimes. The District Attorney's Office oversees the Criminal Justice 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 with wage garnishment. The court provides service to the families of victims, the Family Support Division, which establishes and enforces child support orders to ultimately promote the stability and self-sufficiency of families.

Sheriff's Office - The Yamhill County Sheriff's Office is charged with providing an efficient and effective law enforcement service to all citizens of the county. It derives its authority from the County Charter and the Oregon Revised Statutes. The Sheriff's Office provides for public safety, emergency response, and the enforcing of laws and ordinances. The Sheriff has primary authority over all law enforcement activities within the county, except as otherwise provided by statute. The Sheriff's Office is responsible for providing law enforcement services to the Yamhill County Jail, which houses pretrial and sentenced inmates for Yamhill County, and for overseeing all 14 law enforcement agencies within the county. The Office is governed by the Board of Commissioners and is supported by a full range of administrative services.

**Jail**

- The Work Crew Program, in partnership between YCDCJ and the Yamhill County Jail, allows Adult in Custody (AIC) and out-of-custody work crews to support the maintenance and improvement of 212 acres and 17 local county parks.

- Adult Residential & Treatment Services provides recovery-focused life skills and vocational rehabilitation services for substance abuse disorders and specialized services for treatment of individuals on parole and probation, including transitional drug court programs and peer programs aimed at increasing motivation to change addictive behaviors. Primary care services for individuals with chronic health needs as well as increased partnerships with local non-profit service providers are an integral part of this budget.

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

- Community Court services provide specialized support to individuals with severe mental illness who need specialized medical care in residential settings.

- Family and Youth services provides psychological, 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 services in local communities.

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

Health and Human Services is funded primarily by state and federal revenues. Oregon Health Plan revenue forecasted in the HHS budget for fiscal year 2022-23 contains relatively flat growth. The proposed budget also uses prior year carryover funds dedicated to health services to maintain core safety net services to Yamhill County residents.

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**BUDGET SUMMARY – HEALTH & HUMAN SERVICES**

<table>
<thead>
<tr>
<th>Program</th>
<th>2019-20 ACTUAL</th>
<th>2020-21 ACTUAL</th>
<th>2021-22 APPROVED</th>
<th>2022-23 APPROVED</th>
</tr>
</thead>
<tbody>
<tr>
<td>PERSONNEL COUNCIL</td>
<td>1,217,817</td>
<td>1,705,609</td>
<td>147,285</td>
<td>17,313</td>
</tr>
<tr>
<td>CAPITAL</td>
<td>4,423,407</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>5,641,224</td>
<td>1,705,609</td>
<td>147,285</td>
<td>17,313</td>
</tr>
<tr>
<td><strong>ENDING BALANCES</strong></td>
<td>6,378,848</td>
<td>4,179,536</td>
<td>49,819,772</td>
<td>56,754,765</td>
</tr>
</tbody>
</table>

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**GEORGE COUNTY PROGRAM**

**Commissions** - This budget provides for the salaries and expenses of the three members of the Board of Commissioners. This budget also includes two board administrator positions. Commissions receive no general fund revenue and intergovernmental charges.

**Information Technology** - IT provides strategic planning, implementation, and support of computer infrastructure, software support services, and telecommunications to all departments inside the county. Service areas include desktop support, maintenance of departmental networks and related equipment, budget, contract, fiscal services, analytics, utilization and quality management, and supporting a variety of technology services.

**Telecommunications** - IT provides voice services for all departments inside the county, as well as a number of other services, including the Board of Commissioners.

**Veterans and Disabilities** - This program focuses on issues related to the needs of veterans and their families. In addition to responding to the needs of veterans in need of services, Veterans program resources come from the county's general fund discretionary dollars, Oregon Department of Veterans Affairs legislative allocations, Oregon Health Authority, and donations. Veterans Services provides a comprehensive range of support and care for all members of the military and their families. For example, the County provides a range of services to veterans, including outreach and engagement services in local communities.

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**BUDGET SUMMARY – GENERAL GOVERNMENT**

<table>
<thead>
<tr>
<th>Program</th>
<th>2019-20 ACTUAL</th>
<th>2020-21 ACTUAL</th>
<th>2021-22 APPROVED</th>
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<td>56,754,765</td>
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</table>

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**BUDGET SUMMARY – CRIMINAL JUSTICE**

<table>
<thead>
<tr>
<th>Program</th>
<th>2019-20 ACTUAL</th>
<th>2020-21 ACTUAL</th>
<th>2021-22 APPROVED</th>
<th>2022-23 APPROVED</th>
</tr>
</thead>
<tbody>
<tr>
<td>PERSONNEL COUNCIL</td>
<td>180,38</td>
<td>181,08</td>
<td>0</td>
<td>0</td>
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<tr>
<td>CAPITAL</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
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<th>2022-23 APPROVED</th>
</tr>
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<tbody>
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<td>CAPITAL</td>
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<td>7,595,505</td>
<td>8,764,909</td>
<td>9,966,751</td>
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<tr>
<td><strong>TOTAL</strong></td>
<td>2,279,442</td>
<td>7,595,505</td>
<td>8,764,909</td>
<td>9,966,751</td>
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<tr>
<td><strong>ENDING BALANCES</strong></td>
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<td>0</td>
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</table>

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**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 available on the county’s website at www.co.yamhill.or.us.

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The Yamhill County Fair & Event Center is a major economic generator in the county and provides a more attractive facility. The fair facility. The county also collects the parks SDC for the Chehalem Valley Parks and Recreation District in the maintenance the parks system throughout the year and continue park improvement projects. The Natural Land Use 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, and often leads 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 is both improved physical health and lower health care costs. The annual Summer Puzzle Quest offers families and the community a fun recreational opportunity as well as familiarization and orientation to county spaces that may be less utilized or unknown. A long-term partnership is maintained with the Parks Division and the Sheriff’s Office allows local work crews to assist in the maintenance the parks system throughout the year and continue park improvement projects. The Parks Division budget is funded through general county allocations, and park user fees. In the fiscal year, the Parks Division plans to focus on updating the Yamhill County Comprehensive Parks and Open Space Master Plan and begin future park improvement projects such as well drilling for potable water at Deer Creek Prairie Park and installation of a canoe/kayak launch at the Mill City Dam. To learn more about Yamhill County Parks, visit our website at www.co.yamhill.or.us/yamhill/parks/index.htm.

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.

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 "spikes" reserve that covers the days the county matches in the PERS program. 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 "spikes" reserve that covers the days the county matches in the PERS program.

Parks - Yamhill County Parks Division provides a wide variety of benefits and opportunities to the community through tangible resources for the county’s match for the Newberg-Dundee bypass, in the approximate amount of $555,000. The department is funded entirely by vehicle collision fund fees.

The proposed 2022-23 Public Works budget supports 37.6 Full-Time Employee (FTE).

A priority list of repair projects at various locations--including bridges, gravel and paved road surfaces--has been planned for 2022-23. Funding for these projects is in the Road Capital budget. The annual Capital Improvement Projects for road and bridge projects represents one of the department’s largest expenditures. An interest forecast and principal payment for the county’s match for the Newberg-Dundee bypass, in the approximate amount of $555,000. The department is funded entirely by vehicle collision fund fees.

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WHERE DO YOUR TAXES GO?

- Community Services: $53,856; 2%
- Land Use: $159,980; 0%
- Culture & Recreation: $181,980; 1%
- General Government: $181,980; 1%
- Health & Human Services: $2,250,144; 6%

BUDGET BY PROGRAM

- Internal Services: $36,522,203; 19%
- Community Services: $6,270,728; 3%
- Land Use: $7,213,666; 4%
- Culture & Recreation: $2,043,641; 1%
- Public Works: $18,657,260; 10%

General Government: $20,895,390; 11%

CITIZENS

- Sheriff: Tim Sestak
- District Attorney: Brad Berry
- Board of County Commissioners: Lindsay Benichou, Gary Kulla, Mary Stewart
- Clerk: Brian Van Bergen
- Auditor: Derrick Wharf
- Treasurer: Kris Bledsoe

County Administrator: Kenneth Huff

Board of County Commissioners: Lindsey Benichou, Gary Kulla, Mary Stewart

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