



2020-2021 Yamhill County Budget

My fellow Yamhill County residents,

Thank you for your confidence and trust as we navigate the unprecedented global coronavirus pandemic. Your Yamhill County Approved Budget for 2020-21 reflects the work we do to serve you, regardless of where we find ourselves in the pandemic. We will be here for you. Many of our services are state-mandated, and it is our honor to use your tax and fee dollars responsibly to pave roads, mow brush, patrol rural county, drive you to the grocery store, counsel the sick, contact trace, inspect your buildings, and protect your documents.

Did you know that approximately only 1 in every 7 dollars we spend comes from annually collected property taxes (15%)? Your county government spends those taxes primarily on public safety and criminal justice (69%), but we also serve you using money from the State of Oregon and the federal government (23%). Fees and charges, such as for your building inspections and document recording account for another 22%. Beginning balances for the year account for \$41 million, 27% of the budget and because many of these funds are dedicated by statute or agreement to specific work, your budget committee and County Commissioners' only have discretion over 20% of the budget.

How does this year's Approved Budget compare with other years Adopted Budget? The 2020-21 Approved Budget is slightly higher than last year's Adopted Budget (\$152.1 million compared to last year's \$151.6 million), due in part to careful budgeting over the previous years, and the county's beginning balances gradually growing. In the last three years, the beginning balance fell as we completed projects (such as a new Public Works building in 2019) and as we serve you better. In my view, lower levels of reserves are better when it is "your" money and used to improve your county, rather than simply holding on to it.

What if a department does not have enough money for a major project? With some department budgets restricted in how their money is used, we have used interfund loans to move money from department to department for capital projects and in turn, these departments are paying back the principal with interest. For example, our motor pool and solid waste departments had sufficient funding to loan money to the jail capital improvement fund for a major jail capital project. In previous years, the purchase of the County's Stern Block buildings (bordered by 4th, 5th, Evans, and Ford Streets in McMinnville) are another example of the county's utilization of interfund loans to support a large capital project. As far as outside debt services, the County only has one current loan and we continue to pay a loan to ODOT for the Newberg-Dundee Bypass on Hwy 18. We also use your taxes to fund lobbyists for the bypass completion and improved federal forest management.

What about PERS? Are county budgets strained by the public employee retirement system? While we have a retirement reserve of \$2.3 million, departments have kept up with the annual cost increases while still maintaining strong and capable employee rolls. The total estimated cost of PERS for fiscal year 2020-21 is \$7.8 million, or about 6% of our budget, compared to the total cost of employees (\$67 million). Our county has among the lowest per-capita PERS liabilities in the state.

But, let me acknowledge we are amidst a global coronavirus pandemic. It is important to admit some uncertainty in "revenue" from state and federal partners and in the "expenses" for our county. Many departments anticipate an 8.5% drop in state revenue, while we may receive a significant grant from the federal government to cover expenses from our response to coronavirus. Rest assured, our county continues to hold significant discretionary money, including a \$500,000 general fund contingency, a \$2.8 million general fund reserve, and \$500,000 "other expense", in addition to a budgeted reserve in the insurance reserve of \$2 million and a projected ending balance of \$10 million.

Your county government is stable and able. We have enough money budgeted to serve you in the year ahead and enough unallocated money to stay flexible and responsive to the coronavirus pandemic and other opportunities. On behalf of Yamhill County employees, the Budget Committee, my fellow Commissioners', and our finance team, thank you for trusting us with your tax dollars. We remain at your service.

Casey Kulla
Yamhill County Board of Commissioners, Chair

NOTICE OF BUDGET HEARING

A meeting of the Yamhill County Board of Commissioners will be held at 10:00 a.m. on Thursday, June 18, 2020 in the Yamhill County Courthouse, 535 NE Fifth St, McMinnville, OR, to discuss the budget for the fiscal year beginning July 1, 2020. Public comment and testimony will be taken at the meeting. Written comments may be submitted in advance to County Administrator Kenneth Huffer by email at hufferk@co.yamhill.or.us or by mail to the address above. A summary of the budget as approved by the Yamhill County Budget Committee may be inspected or obtained free of charge at 434 NE Evans St., McMinnville, OR office hours are 8:00 a.m. to 5:00 p.m. Monday through Friday, or by visiting the county's website at www.co.yamhill.or.us. The budget was prepared on a basis of accounting consistent with the previous fiscal year.

Casey Kulla, Chair

	2018-19 ACTUAL [1]	2019-20 ADOPTED [2]	2020-21 APPROVED [3]
EXPENDITURES			
Personnel	53,773,155	63,259,651	67,631,617
Materials & Services	37,654,941	50,351,304	47,306,456
Capital Outlay	8,864,954	11,906,219	11,547,401
SPECIAL PAYMENTS:			
Transfers [4]	3,913,087	4,625,634	4,738,205
Debt Services	85,977	85,977	159,000
Other	53,650	97,300	97,382
Contingency [9] [10]	0	8,073,635	3,365,026
Ending Balances [5]	0	13,206,217	17,294,836
TOTAL EXPENDITURES	104,345,764	151,605,937	152,139,923
RESOURCES:			
Beginning Balances [6]	48,630,041	44,711,775	41,134,530
Property Taxes [7]	23,024,630	22,149,339	23,392,243
Licenses & Permits	1,753,547	1,585,580	1,653,951
Intergovernmental	30,300,880	32,453,465	34,750,618
Service Charges	32,750,378	33,686,471	33,826,268
Fines & Forfeitures	519,333	468,713	678,413
Interest Earnings	1,323,252	1,431,500	1,058,602
Other Income	1,116,554	903,043	1,327,136
Internal Income	12,417,764	13,877,051	14,229,162
Loan Proceeds	0	0	0
Transfers	496,162	339,000	89,000
TOTAL RESOURCES	152,332,541	151,605,937	152,139,923
Number of Full-Time Equivalent Employees [8]	501.4113	610.0195	630.0879

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 2019-20, plus any mid-year adjustments.
- (3) Approved refers to the budget approved by the budget committee in May for 2020-21.
- (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 2018-19, no expenses are shown in contingency. When dollars are needed from the contingency account, those monies are transferred to the fund and department that requires additional resources. Consequently, actual expenses in the contingency fund will always be \$0.
- (10) The county has several contingency accounts. The general fund contingency can be spent for any lawful purpose, while contingencies in other funds (e.g. Road Fund) are restricted to use within that fund.

NOTICE OF PROPERTY TAX LEVY

On May 6, 2020, 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 2020-21 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 2020-21. The Board cannot increase the tax levy above the rate approved by the Budget Committee.

TAX LEVY SUMMARY

	Levied 2019-20 (Current Year)		Tax Rate	
Operations (Permanent Rate)	\$ 24,893,062		\$	2.5775
Total Levy	\$ 24,893,062		\$	2.5775
Purpose	Taxes Needed to Balance 2020-21 (1)	Estimated Taxes not to be Collected (2)	Estimated Property Tax Levy	Property Tax Rate
Operations (Permanent Rate)	\$ 23,392,243	\$ 1,896,668	\$ 25,288,911	\$ 2.5775
Total Levy	\$ 23,392,243	\$ 1,896,668	\$ 25,288,911	\$ 2.5775

- (1) The levy equals the property tax rate times the assessed value. The county's assessed value was estimated at \$9.54 billion. The assessed value is only an estimate at this time. The actual assessed value will not be available until October. Tax offsets (if any) may reduce the estimated property tax levy.
- (2) Discounts and past-due property taxes.

PUBLIC NOTICE

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

CRIMINAL JUSTICE PROGRAM

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

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

The **Jail** (10-41) is a continuous 24-hour operation responsible for safe incarceration of all prisoners received and committed with a total of 34.0 FTE (plus 3.0 deputies in Community Corrections, Fund 21-41).

Marine Patrol (10-42) is responsible for the waterways of the Willamette River from the Polk County line above Wheatland to Willow Island near Canby, and of the Yamhill River from its confluence with the Willamette to the Locks near Lafayette. This program receives funding from the Oregon State Marine Board and County discretionary funds.

Patrol (10-43) provides 24-hour law enforcement services to 718 square miles in Yamhill County and a population of nearly 110,000 with 50.5 FTE. The Sheriff's Office contracts to provide 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.

YCINT (10-69), Yamhill County Interagency Narcotics Team, is funded through forfeiture dollars from drug investigation seizures. Funds are used in support of drug enforcement pursuant to Federal and State Forfeiture requirements. There are no personnel in this budget.

Courthouse Campus Security (10-86) has four essential functions: security of the courthouse, county building security, inmate escort, and inter-facility inmate transports. Staff includes 1.0 FTE sergeant, 2.0 FTE deputy, and part-time reserve deputies.

Radio System (10-163) represents funding associated with the maintenance and support of the public safety radio system, with a 0.20 FTE program manager. This system serves all public safety agencies throughout Yamhill County, including law enforcement and fire departments. Funding presently comes from an annual transfer of revenue from Yamhill Communications (YCOM) and radio tower site rentals.

Dog Control (13-47) provides dog control services for the entire county. Effective FY2021, this program is contracted for services with Homeward Bound Pets. This is a self-funded program, with 100% of its revenue coming from the issuance of dog licenses, citations, and donations. There are no personnel in this budget.

Jail Capital (40-41): Funding for this budget comes from previous bed rentals and general fund dollars for jail improvements. There are no personnel in this budget.

Emergency Management (10-40): provides resources for planning, training, and exercising in the areas of mitigation, response, and recovery for Yamhill County. Staff includes 1.0 FTE program manager, 0.50 FTE assistant manager, and a 0.50 FTE records clerk.

Department of Community Justice - The Yamhill County Department of Community Justice (YCDCJ) is comprised of an Adult and Juvenile Division as well as Parks Division and Pretrial Justice Program, employing 62.68 FTE.

Adult Parole & Probation - The Adult Department provides community probation, parole and post-prison supervision, services, sanctions and interventions to felony and misdemeanor justice involved individuals residing in Yamhill County. We currently supervise approximately 950 correctional clients. Oregon State funding provides grant-in-aid allocation share to the county to provide community supervision for felony offenders while the county provides funding through a general fund allocation for supervision of misdemeanor cases, primarily domestic violence, sexual offenses and driving while intoxicated cases. Using a balance between accountability, positive reinforcement, cognitive interventions as well as program/services referral, YCDCJ has made great strides to implement evidence-based practices that positively affect the outcomes of the populations we work with. We strive to assist all our corrections clients to achieve long-term, prosocial success in our community.

State Justice Reinvestment Initiative - In 2013, House Bill 3194 was passed by the Oregon State Legislature and resulted in Justice Reinvestment Initiative (JRI) grant funds to be allocated to counties to safely prevent future prison growth in Oregon. This new legislation has allowed for the implementation of innovative programs statewide designed to safely manage offenders in the community at a much lower cost than incarcerating them in prison. In 2019-21, Yamhill County received its fourth biennium of JRI funding that continues to focus primary on our local SMART sentencing project and Pretrial Justice Programs. Since program inception in late 2013, both programs have high success rates of diverting individuals from both prison and jail incarceration while maintaining the overall safety of Yamhill Co. Statewide, Short Term Transitional Leave (STTL), also enacted by HB 3194, allowing DOC inmates to be released from prison into the community up to 120-days early, has saved over 1,600 prison years in bed usage with 95% success rate.

Yamhill County's continued evidence-based efforts through our SMART sentencing and Pretrial Justice Programs have attracted the attention of local jurisdictions interested in replicating our work as well as several academics who have completed Randomized Control Trial (RCT) studies to validate our local work.

Juvenile Probation & Detention - The Juvenile Department, consisting of both a probation department and 24-bed youth detention facility, provides court-related services to youth who are referred to the department for violations of city, county, and state laws as well as ordinances. Programs are focused around juvenile court services, juvenile violations court, peer court, formal probation supervision, detention, residential programs, community service work supervision, and victim services of juvenile crimes. Funding for the Juvenile Department is derived from county discretionary revenue, state grants, fees and other sources. For the 2019-21 biennium, Yamhill County was awarded an Oregon Department of Education grant which allowed for hire of an Education Transition Specialists, allowing us to enhance connecting at-risk youth with educational services in the community.

BUDGET SUMMARY - CRIMINAL JUSTICE

2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED		2020-21 APPROVED
		181.18	PERSONNEL COUNT	183.68
17,955,253	18,642,861	21,943,414	PERSONNEL	23,448,609
6,761,732	7,681,606	9,562,160	MATERIALS & SERVICES	9,165,214
284,119	48,299	1,115,000	CAPITAL	434,968
0	0	1,685,622	ENDING BALANCES	1,922,961
25,001,104	26,372,766	34,306,196		34,971,752

HEALTH & HUMAN SERVICES (HHS) PROGRAM

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

Public Health services include communicable and chronic disease prevention; COVID-19 emergency response and contact tracing; maternal and child health; school-based nursing; health promotion; alcohol, drug, and gambling prevention; and environmental health, which includes inspections of small water systems, restaurants, and other food service.

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

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

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

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

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

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

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

BUDGET SUMMARY - HEALTH & HUMAN SERVICES

2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED		2020-21 APPROVED
		299.00	PERSONNEL COUNT	310.00
21,089,110	23,813,412	27,560,117	PERSONNEL	29,498,145
13,376,754	15,338,551	17,275,473	MATERIALS & SERVICES	13,598,095
895,709	1,035,155	182,392	CAPITAL	27,283
0	0	4,603,119	CONTINGENCY	0
0	0	564,246	ENDING BALANCES	2,500,133
35,361,573	40,187,118	50,185,347		45,623,656

GENERAL GOVERNMENT PROGRAM

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

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

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

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

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

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

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

BUDGET SUMMARY - GENERAL GOVERNMENT

2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED		2020-21 APPROVED
		71.23	PERSONNEL COUNT	72.68
6,111,835	6,639,249	7,538,574	PERSONNEL	7,961,306
2,603,789	2,845,578	4,407,776	MATERIALS & SERVICES	4,043,893
1,930,544	694,551	2,404,999	CAPITAL	1,657,966
121,790	19,666	0	TRANSFERS	0
0	0	2,619,455	ENDING BALANCES	3,097,638
10,767,958	10,199,044	16,970,804		16,760,803

PUBLIC WORKS PROGRAM

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

The proposed 2020-21 Public Works budget supports 34.8 FTE which includes 3 new FTE's: a Public Works utility, medium and heavy equipment operators.

A priority list of repair projects at various locations--including bridges, gravel and paved road surfaces--has been planned for FY 2020-21. Funding for these projects is in the Road budget. The annual Maintenance Improvement Projects list for road and bridge projects represents one of the department's largest expenditures. An interest payment and principal payment for the county's match for the Newberg-Dundee bypass, in the approximate amount of \$655,260 are also funded in the Road budget.

The construction of the new Public Works building was completed in February 2019 and this year's budget will complete the outside facility improvements, primarily the parking lot area.

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. A bike path on Old Sheridan Road will be constructed this year.

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

The **Habitat Conservation Fund** 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

2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED		2020-21 APPROVED
		32.3	PERSONNEL COUNT	34.8
2,485,675	2,453,824	3,218,874	PERSONNEL	3,396,020
2,959,507	4,157,803	5,085,692	MATERIALS & SERVICES	5,340,988
5,108,077	4,671,715	5,456,437	CAPITAL	6,406,399
0	0	0	TRANSFERS	0
0	0	551,212	CONTINGENCY	562,139
160,490	85,977	85,977	DEBT SERVICE	159,000
0	0	579,977	ENDING BALANCES	615,300
10,713,749	11,369,319	14,978,169		16,479,846

LAND USE PROGRAM

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

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

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

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

2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED		2020-21 APPROVED
		19.70	PERSONNEL COUNT	20.60
1,640,926	1,716,038	2,193,249	PERSONNEL	2,399,700
773,007	893,146	1,910,599	MATERIALS & SERVICES	2,006,231
89,000	89,000	89,000	TRANSFERS	89,000
0	0	1,917,304	CONTINGENCY	1,801,087
0	0	1,046,192	ENDING BALANCES	1,588,918
2,502,933	2,698,184	7,156,344		7,884,936

CULTURE & RECREATION PROGRAM

Fairgrounds: The Fair Board and staff are proud of the success of the 2019 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: The Yamhill County Parks program, a division of the Community Justice Department, blends the availability of supervised Adults in Custody (AIC) workers with the strategic planning of the Parks & Recreation Board to manage, preserve, and restore Yamhill County's 17 parks, which total over 212 acres located throughout the county. Parks provide outdoor recreation and education opportunities (such as picnicking, boating, and nature study) for citizens and visitors of Yamhill County. The Parks Board looks at the county's long-term recreational needs, sets improvement goals, and recommends policies that relate to park usage and operations. The Parks Division Manager directs maintenance activities and improvement projects that balance the natural, historic, and aesthetic qualities of the parks with recreational and educational use. Dedicated Parks staff maintain the parks system throughout the year and carry out improvement projects. The Parks budget is funded from general revenue, grants, and user fees.

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

BUDGET SUMMARY - CULTURE & RECREATION

2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED		2020-21 APPROVED
		4.0	PERSONNEL COUNT	3.75
266,311	262,993	327,577	PERSONNEL	340,102
717,203	687,676	1,553,904	MATERIALS & SERVICES	1,727,487
48,059	62,763	239,527	CAPITAL	209,144
0	0	2,000	CONTINGENCY	1,800
0	0	116,252	ENDING BALANCES	134,928
1,031,573	1,013,432	2,239,260		2,413,461

COMMUNITY SERVICES PROGRAM

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

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

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

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

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

BUDGET SUMMARY - COMMUNITY SERVICES

2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED		2020-21 APPROVED
		1.4	PERSONNEL COUNT	2.4
16,098	42,840	102,826	PERSONNEL	188,051
2,228,417	2,659,800	3,457,112	MATERIALS & SERVICES	4,006,799
433,149	1,768,785	1,354,539	CAPITAL	1,917,518
57,743	53,650	97,300	OTHER	97,382
0	0	0	CONTINGENCY	0
0	0	16,488	ENDING BALANCES	66,488
2,735,407	4,525,075	5,028,265		6,276,238

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.

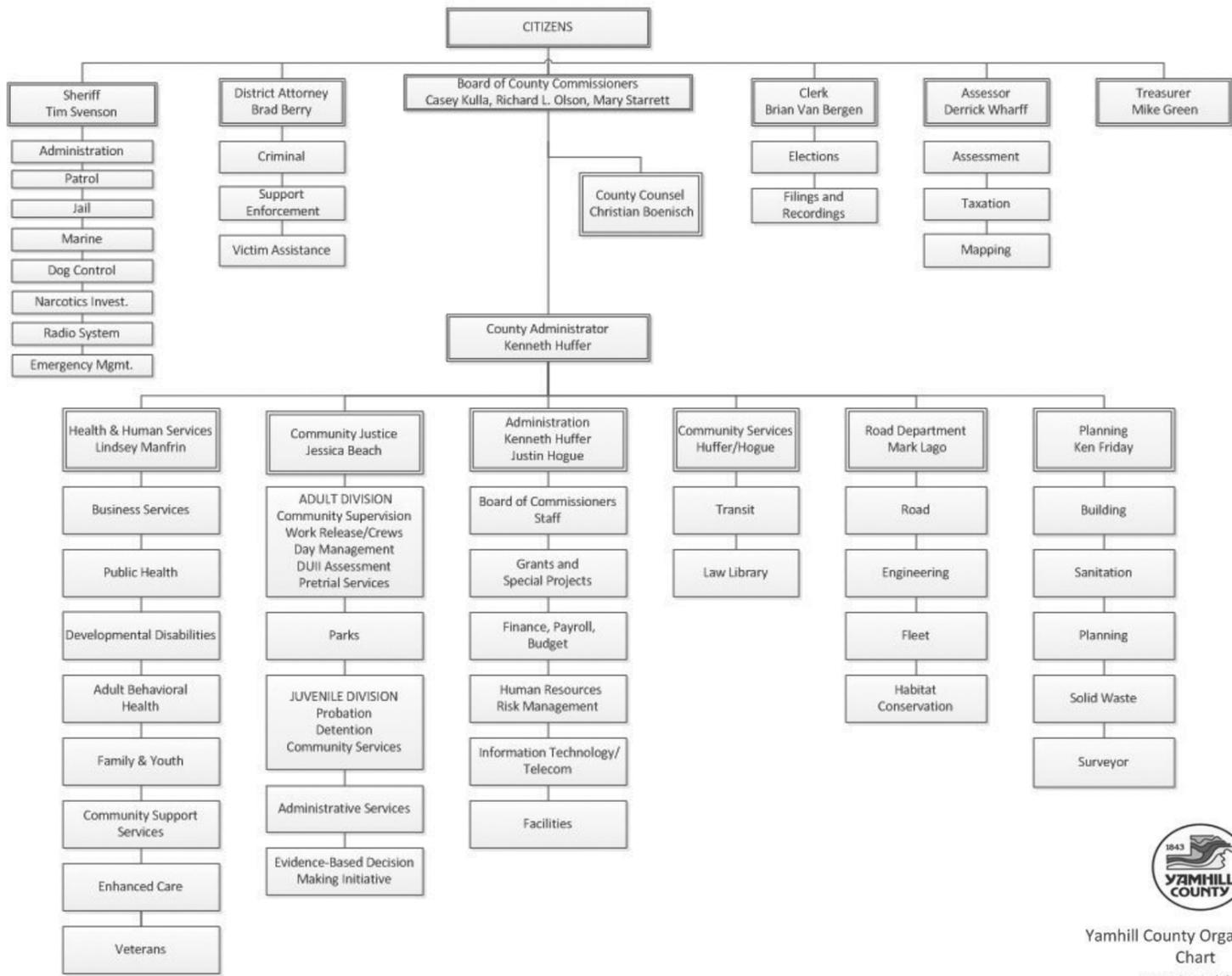
Landfill License Reserve: This fund holds a portion of landfill tipping fee resources beyond what is needed for solid waste administration and closed landfill oversight, and may be used for one-time projects.

BUDGET SUMMARY - INTERNAL SERVICES

2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED		2020-21 APPROVED
		1.6	PERSONNEL COUNT	1.9
131,752	201,938	375,020	PERSONNEL	399,684
3,591,534	3,390,781	7,098,588	MATERIALS & SERVICES	7,417,749
291,399	583,686	1,153,325	CAPITAL	894,123
2,992,246	3,804,421	4,536,634	TRANSFERS	4,649,205
0	0	1,000,000	CONTINGENCY	1,000,000
0	0	6,577,985	ENDING BALANCES	7,368,470
7,006,931	7,980,826	20,741,552		21,729,231

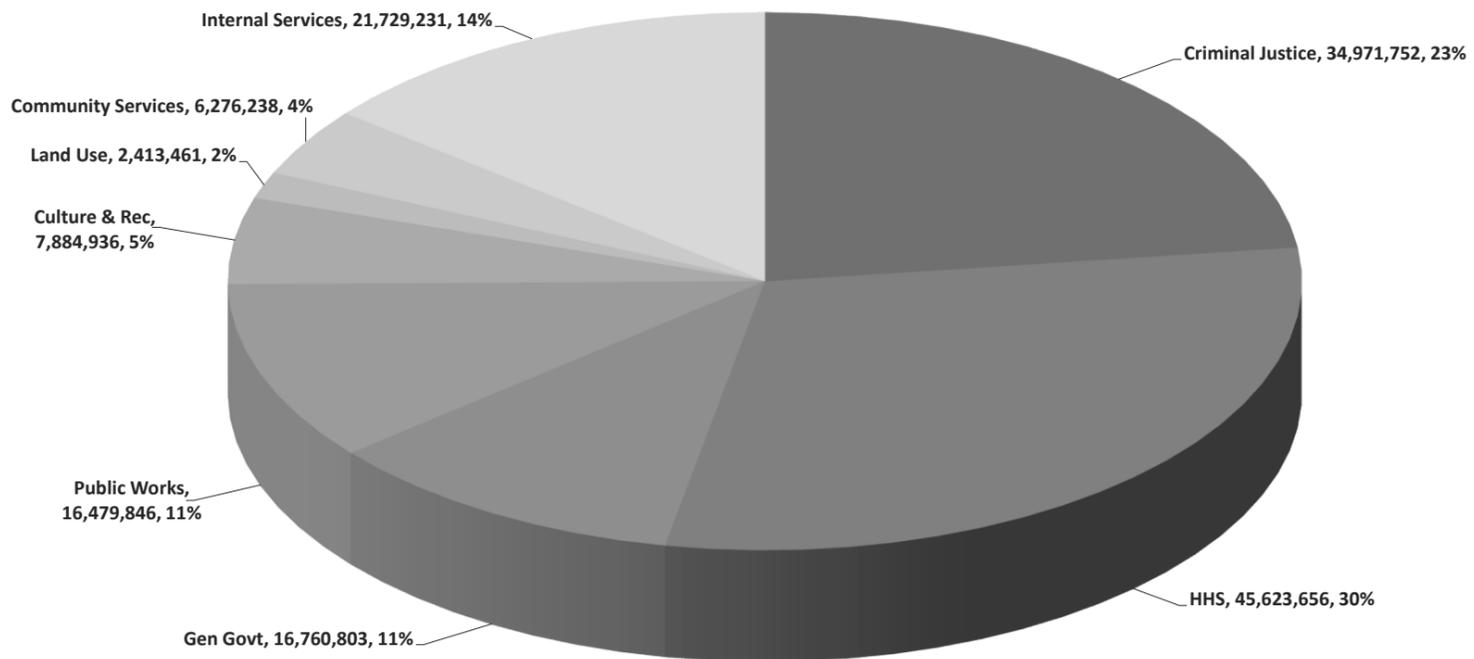
BUDGET SUMMARY - ALL PROGRAMS

2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED		2020-21 APPROVED
25,001,104	26,372,766	34,306,196	CRIMINAL JUSTICE	34,971,752
35,361,573	40,187,118	50,185,347	HEALTH & HUMAN SERVICES	45,623,656
10,767,958	10,199,044	16,970,804	GENERAL GOVERNMENT	16,760,803
10,713,749	11,369,319	14,978,169	PUBLIC WORKS	16,479,846
2,502,933	2,698,184	7,156,344	LAND USE	7,884,936
1,031,573	1,013,432	2,239,260	CULTURE & RECREATION	2,413,461
2,735,407	4,525,075	5,028,265	COMMUNITY SERVICES	6,276,238
7,006,931	7,980,826	20,741,552	ENDING BALANCES	21,729,231
95,121,228	4,345,764	151,605,937	****GRAND TOTALS****	152,139,923

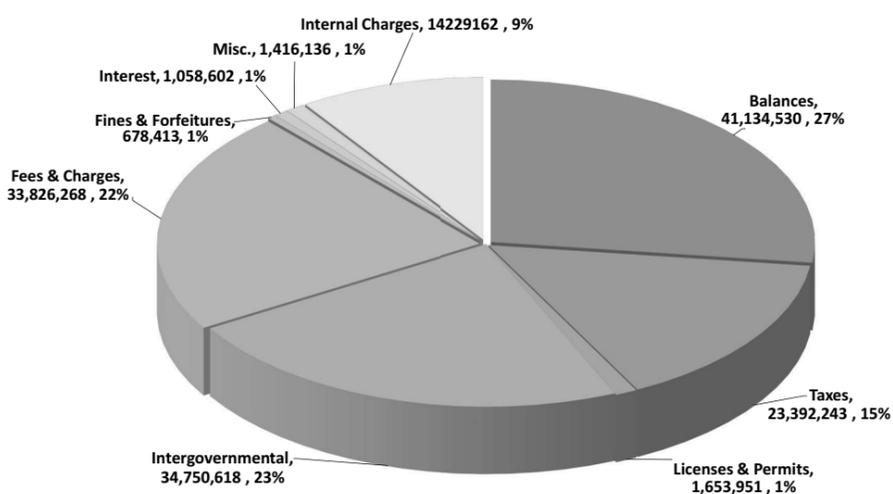


Yamhill County Organizational Chart
Last updated 3/2/2020

BUDGET BY PROGRAM



COUNTY SOURCES OF REVENUE



WHERE DO YOUR TAXES GO?

