



2024-2025 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 annual budget as approved for fiscal year 2024-25. I want to thank our budget committee members Denny Elmer, Jason Fields, and Greg Thorsgard 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.

On the revenue side, despite inflationary pressures continuing, Yamhill County's rate of on-time payment of property taxes continues to be over 95%. Often, governments don't feel the effects of economic strain until several budget cycles later. We continue to see a steady increase in tax revenue of 3-4% each year. However, our personnel and materials & services costs are outpacing our revenue. The impact of several collective bargaining contracts, notably from our largest union AFSCME Local 1422 and Teamsters Local 223, had significant impacts on our budget.

The approved budget for 2024-25 is \$196,239,079, making this the second largest budget ever approved by the County. The budget reflects an increase from fiscal year 2023-24 of over \$4 Million. The Board of Commissioners is still considering proposals on how to release the remaining \$2.8 Million of American Rescue Plan Act (ARPA) funds for investments in Childcare and Rural Broadband.

Twenty years ago, discretionary revenue accounted for 27% of actual revenue, with dedicated revenue at 73%. Today, discretionary revenue stands at just 15% of overall revenue, which reflects a decrease of 2% from last year. This is a critical indicator because discretionary funds are used to backfill department needs when inflationary, personnel, healthcare and pension costs squeeze budgets. The budget committee had to make very tough decisions this year with discretionary revenue waning.

Proposed discretionary allocation for FY 2024-25 included 70% to Criminal Justice, 16.5% to General Government, just over 7% to Health & Human Services, 3.3% to Internal Services, 1.7% to Community Services, and Land Use & Recreation rounding out the last percentage. Yamhill County has historically dedicated substantial money to Health & Human Services from the discretionary fund with a proposed \$2.264 Million this fiscal year. However, with HHS funded 97% by federal and state grant funds, many counties do not supplement their HHS departments with discretionary general funds. With increasing departmental pressures in law enforcement, the Clerk's office and the Assessor's office, the budget committee chose to reduce the amount of discretionary funds going to HHS and reallocate those funds to other critical departments.

Going into budget deliberations, the general fund discretionary balance sat at roughly \$1.077 Million. Keep in mind that past budget committees have committed to keeping at least a balance of \$1 Million in the discretionary fund for emergencies, leaving us with barely \$77,000 to fill over \$700,000 in add-back requests from departments with shortfalls. The committee chose to shift funds internally to avoid layoffs, and reduced the HHS discretionary allocation by over \$600,000 by cutting vacant positions and moving those funds over to departments needing to cover revenue shortfalls. The budget committee's instructions included protecting HHS actual positions by cutting vacant positions and protecting all funding for Veterans Services.

The overriding concern of budget committee members was to avoid major cuts in the next fiscal year by solving budgetary constraints in this current year. We chose to cut vacant positions and prioritize keeping actual, filled positions.

Notable actions:

- The property tax rate was set at \$2.5775 per thousand and that rate has not changed for 26 years.
- Discretionary dollars funded critical add-back positions and requests in the Sheriff, Clerk and Assessor departments.
- The budget committee voted unanimously to award a portion of remaining ARPA funds to the Yamhill County Sheriff's Office to cover the costs for dog control and our partnership with Homeward Bound Pets in the amount of \$100,000. The Board of Commissioners will continue discussions about long-term dog control needs in later sessions this year.
- A modest increase to the Yamhill County Assessor's salary was approved, while no other elected official salaries were increased.
- The committee protected the General Fund balance by keeping reserves above \$1 Million, preserving our Contingency Fund, and protecting the Retirement Reserve Fund in case of future budgetary pressures.
- The Commissioners have set aside Opioid Settlement Funds, received from lawsuit settlements across the country against Pharmaceutical and Drug companies, for use in expansion of addiction treatment & recovery services, with the hope that we can partner on a local sobering center or residential treatment bed center.

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. I am also grateful for County Administrator Ken Huffer's ability to look long-term and identify why fiscal constraint is necessary for the success of our county. We also thank Deputy County Administrator Justin Hogue, Finance Manager Mike Barnhart and Assistant Finance Manager Tara Williams for their hours of preparation and organization for this process to be successful.

This year, we shifted funds internally away from vacancies and into protecting real employees to ensure that service levels to our community were not impacted. Yamhill County's families are still experiencing intense inflationary pressures and are having to stretch household budgets. We acknowledge that fact and will 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

A meeting of the Yamhill County Board of Commissioners will be held at 10:00 a.m. on Thursday, June 13, 2024, in the Yamhill County Courthouse, 535 NE Fifth St., McMinnville, OR, and virtually via Zoom (Zoom ID 814 4032 4014) to discuss the budget for the fiscal year beginning July 1, 2024. Written comments may be submitted in advance to County Administrator Kenneth 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.

Lindsay Berschauer, Chair

	2022-23 ACTUAL [1]	2023-24 ADOPTED [2]	2024-25 APPROVED [3]
EXPENDITURES			
Personnel Services	74,389,093	85,915,832	91,653,072
Materials & Services	40,982,561	56,824,044	55,758,265
Capital Outlay	8,079,822	18,948,641	19,803,334
SPECIAL PAYMENTS:			
Transfers [4]	13,421,707	4,257,816	3,777,134
Debt Services	863,841	863,846	863,846
Contingency [9] [10]	—	2,603,883	1,886,184
Ending Balances [5]	—	21,959,981	22,497,244
TOTAL EXPENDITURES	137,737,024	191,374,043	196,239,079
RESOURCES:			
Beginning Balances [6]	73,722,989	62,857,052	63,040,716
Property Taxes [7]	27,994,138	27,812,402	28,687,842
Licenses & Permits	2,071,843	1,864,175	1,845,900
Intergovernmental	41,058,261	38,554,989	39,480,547
Service Charges	36,392,440	42,198,107	43,629,568
Fines & Forfeitures	512,479	531,520	675,401
Interest Earnings	1,044,562	1,046,111	1,529,210
Other Income	1,486,952	1,455,596	2,250,221
Internal Income	23,546,801	15,054,091	15,099,674
Transfers	—	—	—
TOTAL RESOURCES	207,830,466	191,374,043	196,239,079
Number of Full-Time Equivalent Employees [8]			
	-	697.6115	691.9219

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 23-24, plus any mid-year adjustments.
- (3) Approved refers to the budget approved by the budget committee in May for 24-25.
- (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 22-23, no expenses are shown in contingency. When dollars are needed from the contingency account, those monies are transferred to the fund and department that requires additional resources. Consequently, actual expenses in the contingency fund will always be \$0.
- (10) The county has several contingency accounts. The general fund contingency can be spent for any lawful purpose, while contingencies in other funds (e.g. Road Fund) are restricted to use within that fund.

NOTICE OF PROPERTY TAX LEVY

On May 1, 2024, 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 2024-25 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 2024-25. The Board cannot increase the tax levy above the rate approved by the Budget Committee.

TAX LEVY SUMMARY

	Levied 2023-24 (Current Year)	Tax Rate
Operations (Permanent Rate)	\$ 29,938,181	\$ 2.5775
Total Levy	\$ 29,938,181	\$ 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)	\$ 28,151,842	\$ 2,282,582	\$ 30,434,424	\$ 2.5775
Total Levy	\$ 28,151,842	\$ 2,282,582	\$ 30,434,424	\$ 2.5775

- (1) The levy equals the property tax rate times the assessed value. The county's assessed value was estimated at \$12.58 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.yamhillcounty.gov.

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

Emergency Management 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 and a 1.00 FTE records clerk.

Marine 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 provides 24-hour law enforcement services to 718 square miles in Yamhill County and a population of nearly 110,000 with 48.5 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 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 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 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 33.5 FTE (plus 2.0 FTE deputies in Community Corrections, Fund 221-6520041).

Courthouse Campus Security 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 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, licensing is contracted for services with Homeward Bound Pets and kenneling, with Newberg Animal Shelter for kenneling as well effective 2023. 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 750 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

2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED		2024-25 APPROVED
		184.28	PERSONNEL COUNT	190.00
23,792,167	24,342,802	26,672,381	PERSONNEL	27,894,096
6,359,042	7,193,749	10,434,265	MATERIALS & SERVICES	9,890,699
42,620	581,576	682,228	CAPITAL	1,469,617
159,624	167,806	178,162	TRANSFERS	214,232
55,773	55,773	55,776	DEBT SERVICE	55,776
—	—	1,267,926	ENDING BALANCE	1,682,443
30,409,226	32,341,706	39,290,738		41,206,863

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 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 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 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 non-profit service providers are an integral part of this budget.

Housing and Recovery Supports 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 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 services provide specialized supports to individuals with severe mental illness who need specialized medical care in residential settings.

Family and Youth 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 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

2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED		2024-25 APPROVED
		367.33	PERSONNEL COUNT	361.87
29,133,038	35,302,489	41,758,992	PERSONNEL	45,434,858
10,931,305	12,698,452	17,082,669	MATERIALS & SERVICES	17,932,182
367,839	77,697	1,496,213	CAPITAL	1,900,611
—	—	8,556,436	ENDING BALANCE	11,323,553
40,432,182	48,078,638	68,894,310		76,591,204

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 deputy county administrator. 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 Board of Property Tax Appeals (BoPTA). Two programs (Recording and Licenses & Passports) are fee-driven and historically have kept our office self-sustaining. There are revenues from Elections and BoPTA, but they are far from self-sustaining.

Facilities Maintenance – The focus for the 2024-25 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

2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED		2024-25 APPROVED
		71.55	PERSONNEL COUNT	69.85
7,272,763	7,817,702	8,764,105	PERSONNEL	9,243,394
3,972,067	3,901,218	4,514,542	MATERIALS & SERVICES	4,795,610
1,914,118	1,837,584	2,973,078	CAPITAL	2,441,075
—	—	1,919,185	ENDING BALANCE	1,364,671
13,158,947	13,556,504	18,170,910		17,844,750

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

2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED		2024-25 APPROVED
		38.75	PERSONNEL COUNT	37.55
3,338,398	3,480,833	4,219,878	PERSONNEL	4,373,409
4,003,063	4,840,793	5,501,968	MATERIALS & SERVICES	4,502,636
4,034,279	4,853,292	9,519,080	CAPITAL	9,912,852
–	–	1,070,588	CONTINGENCY	1,077,279
655,260	655,260	655,260	DEBT SERVICE	655,260
–	–	701,000	ENDING BALANCE	627,290
12,031,000	13,830,178	21,667,774		21,148,726

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

2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED		2024-25 APPROVED
		20.55	PERSONNEL COUNT	21.00
2,251,180	2,410,231	2,930,425	PERSONNEL	2,952,004
948,199	1,014,035	2,202,899	MATERIALS & SERVICES	2,285,914
89,000	89,000	89,000	TRANSFERS	89,000
–	–	833,295	CONTINGENCY	308,905
–	–	1,255,621	ENDING BALANCE	1,244,504
3,288,379	3,513,266	7,311,240		6,880,327

CULTURE & RECREATION PROGRAM

Fairgrounds – The Fair Board and staff are proud of the success of the 2023 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 annual Summer Parks 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. 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 Yamhill County Comprehensive and Open Space Master Plan. 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

2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED		2024-25 APPROVED
		7.85	PERSONNEL COUNT	8.95
402,599	504,186	590,009	PERSONNEL	621,852
728,712	966,020	1,110,975	MATERIALS & SERVICES	1,169,354
138,568	131,676	503,420	CAPITAL	439,820
–	–	14,570	ENDING BALANCE	17,177
1,269,879	1,601,881	2,218,974		2,248,203

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

2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED		2024-25 APPROVED
		4.40	PERSONNEL COUNT	4.40
173,408	164,880	485,647	PERSONNEL	541,023
3,807,253	3,881,501	4,381,579	MATERIALS & SERVICES	5,586,874
19,967	397,763	2,324,622	CAPITAL	1,139,359
–	–	16,488	ENDING BALANCE	–
4,000,627	4,444,145	7,208,336		7,267,256

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.

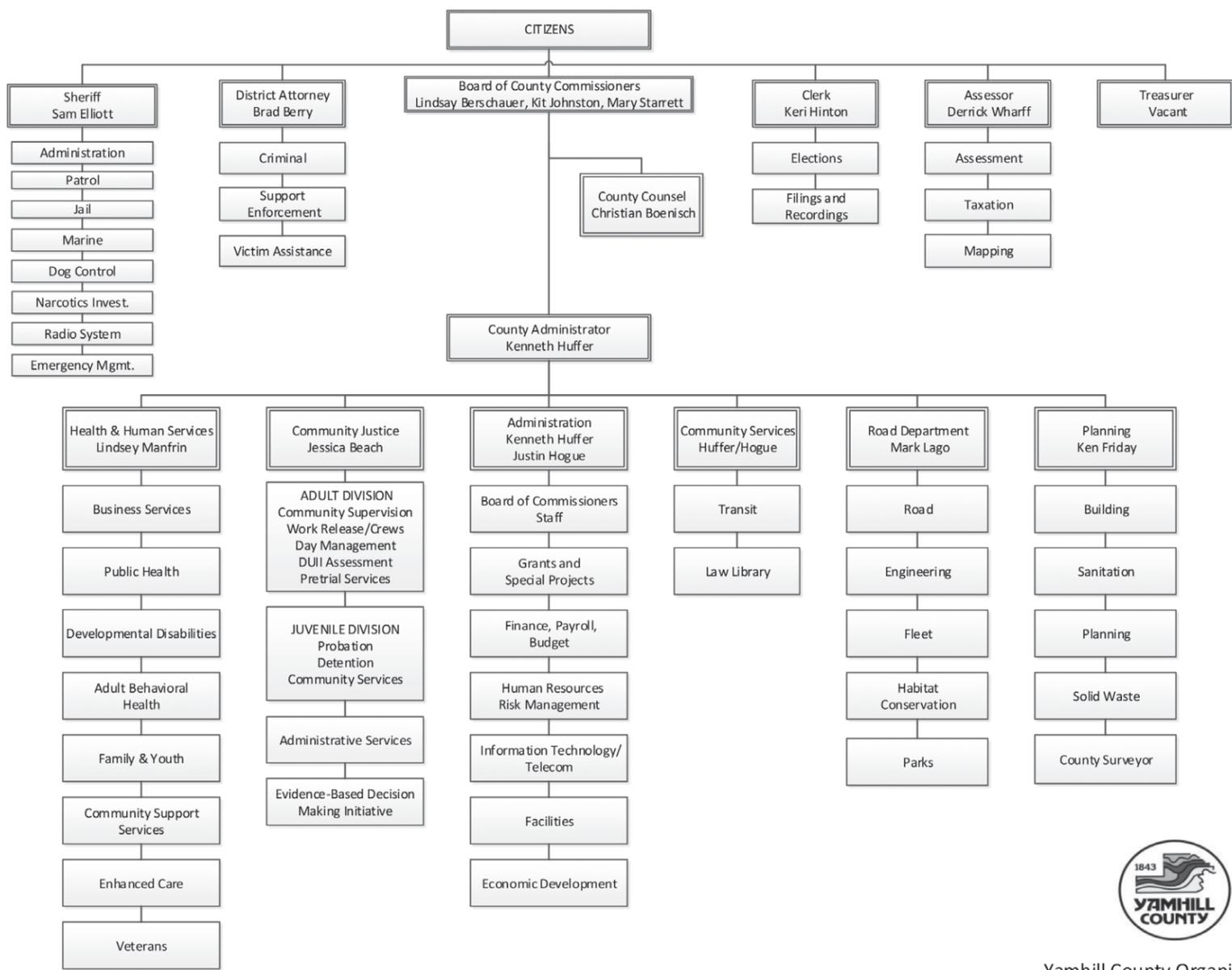
Landfill License Reserve – This fund holds a portion of landfill tipping fee resources beyond what is needed for solid waste administration and closed landfill oversight and may be used for one-time projects.

BUDGET SUMMARY – INTERNAL SERVICES

2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED		2024-25 APPROVED
		2.90	PERSONNEL COUNT	3.30
283,204	365,971	494,395	PERSONNEL	592,436
12,626,768	6,486,794	11,595,147	MATERIALS & SERVICES	9,594,996
443,772	200,234	1,450,000	CAPITAL	2,500,000
3,472,426	13,164,901	3,990,654	TRANSFERS	3,473,902
–	–	700,000	CONTINGENCY	500,000
169,752	152,808	152,810	DEBT SERVICE	152,810
–	–	8,228,755	ENDING BALANCE	6,237,606
16,995,921	20,370,707	26,611,761		23,051,750

BUDGET SUMMARY – ALL PROGRAMS

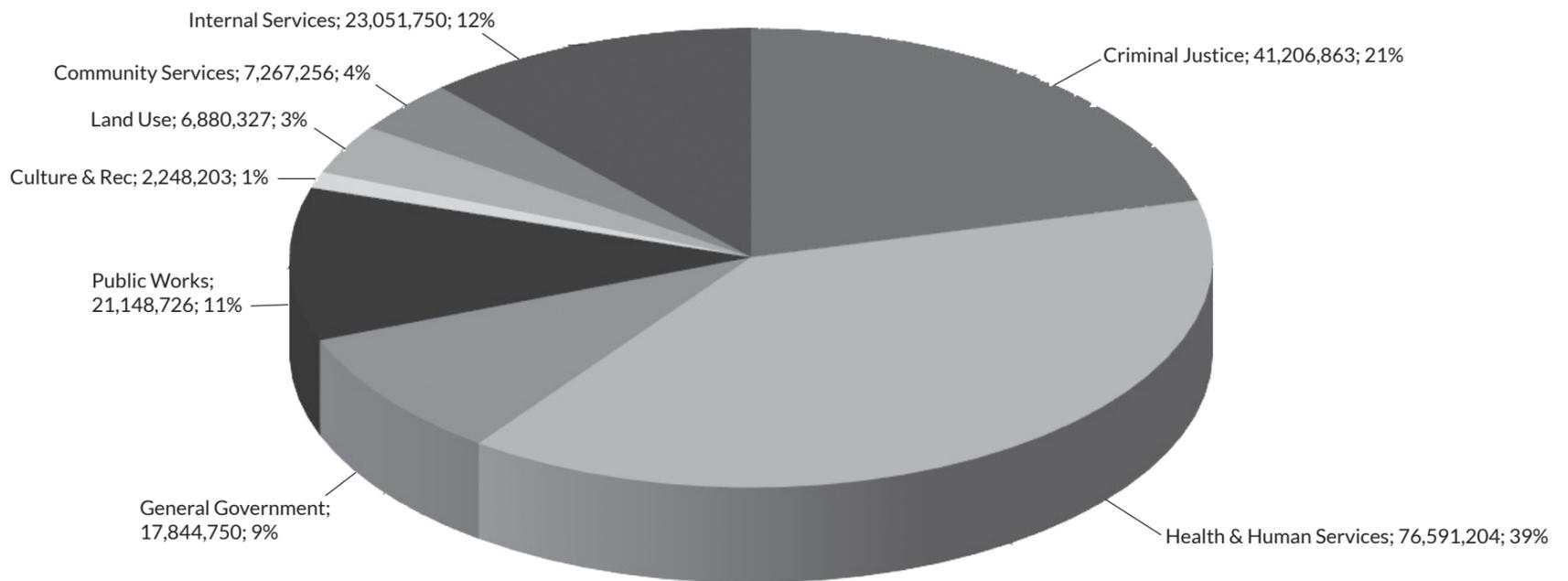
2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED		2024-25 APPROVED
30,409,226	32,341,706	39,290,738	CRIMINAL JUSTICE	41,206,863
40,432,182	48,078,638	68,894,310	HEALTH & HUMAN SERVICES	76,591,204
13,158,947	13,556,504	18,170,910	GENERAL GOVERNMENT	17,844,750
12,031,000	13,830,178	21,667,774	PUBLIC WORKS	21,148,726
3,288,379	3,513,266	7,311,240	LAND USE	6,880,327
1,269,879	1,601,881	2,218,974	CULTURE & RECREATION	2,248,203
4,000,627	4,444,145	7,208,336	COMMUNITY SERVICES	7,267,256
16,995,921	20,370,707	26,611,761	INTERNAL SERVICES	23,051,750
121,586,161	137,737,024	191,374,043	****GRAND TOTALS****	196,239,079
		697.61	PERSONNEL TOTALS	696.92



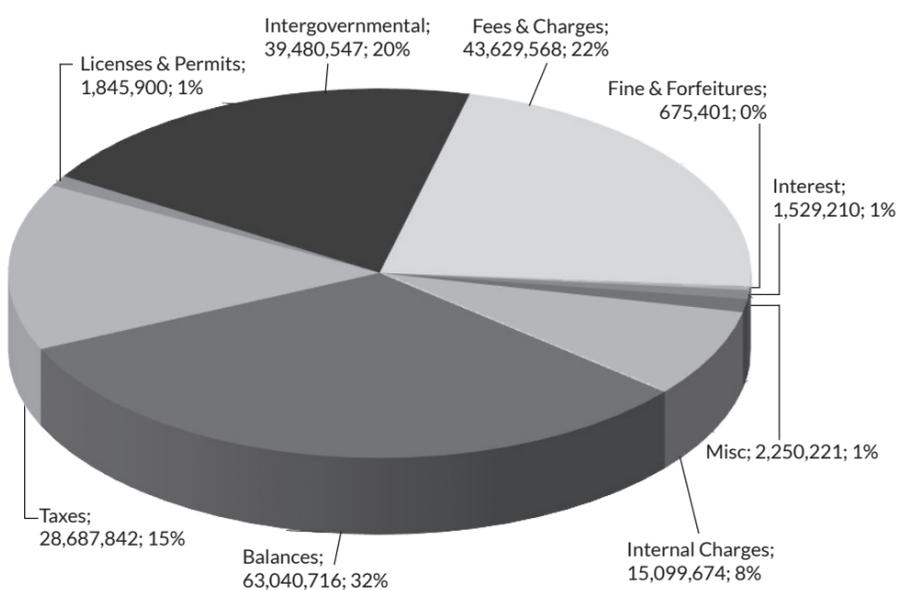
Yamhill County Organizational Chart

Last updated 5/13/2024

BUDGET BY PROGRAM



COUNTY SOURCES OF REVENUE



WHERE DO YOUR TAXES GO?

