

Yamhill County



Location: 434 NE Evans St, McMinnville • Mailing: 535 NE Fifth St, McMinnville, OR 97128
(503) 434-7501 • Fax (503) 434-7553
TTY (800) 735-2900 • www.co.yamhill.or.us

OFFICE OF COUNTY ADMINISTRATOR

To Be Presented to Department Heads on January 7, 2025

KEN HUFFER
COUNTY ADMINISTRATOR

JUSTIN HOGUE
DEPUTY COUNTY ADMINISTRATOR

MEMORANDUM

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

FROM: KEN HUFFER, COUNTY ADMINISTRATOR/BUDGET OFFICER

SUBJECT: BUDGET INSTRUCTIONS FOR FY26

The Commissioners have set initial FY26 discretionary allocations for departments. See Table 1. These budget instructions were also considered and approved by the Board of Commissioners on December 12, 2024. The budget adoption process and calendar will continue in the same manner as the previous two years, with some improvements. Please be sure to carefully review these instructions and the attached tables. If there are questions, please reach out to the Budget Officer.

As always, departments must develop balanced budgets with the allotted discretionary allocation plus all other resources (including appropriate reserves and carryover funds) that are anticipated for next fiscal year. If cuts must be made to enter a balanced budget, prepare an explanation of the cut(s) made and submit it when you meet with budget staff in February and March. If a department is unable to balance their budget with the allocated resources, the first step is to meet with your service team to see if team discretionary resources can be reallocated to meet the shortfall. If this is unsuccessful, the next step is to request an add-back during the budget process. Should there need to be cuts in expenditures, it is the expectation of the Board of Commissioners that any proposed cuts should not be applied to core services or positions, unless necessary or a last resort. This means any cuts being considered should be a prioritized by operational priorities. If a department proposes cuts to expenditures to balance, the department will need to provide an explanation of where expenditures were cut and why. For any cuts that result in layoffs, departments need to review the applicable collective bargaining agreement or policies and contact Human Resources for guidance on process.

If you will be requesting additional revenue funds for budget shortfall, project, or operational need, provide a memorandum that includes an explanation of what is being requested, justification for the request, and how much additional funding is needed. If the request is for a new position or a cost that will incur future costs (i.e. subscriptions, licenses, and etc.), be sure to include an explanation on how these costs will be covered in future years. The memorandum shall also include a budget sheet that outlines the budget change request:

<u>Account Code</u>	<u>Initial Budget Amount</u>	<u>Request</u>	<u>New Budget Amount</u>
110-1010010-xxxxx	45,000	+10,000	55,000
110-1010010-xxxxx	0	+5,000	5,000
TOTAL			60,000

B.O. 24-352

As in the past, prepare your budget in accordance with year-to-date expenditures. Budgets will be reviewed with this in mind during the February, March, and April budget meetings. If the proposed FY26 budget does not follow this pattern, be prepared to offer an explanation.

Departmental budgets must be balanced at the point of entry into the finance system. If your budget does not balance, you will be required to re-enter your budget. Please note this will be using the new Oracle Cloud EPM system for entering budgets and no longer use GEMS. As departments are building budgets, this is a good time to review budgetary lines and streamline data.

Budgeting for personnel costs. All workforce data (personnel costs) needs to be carefully audited by departments, to ensure accuracy, position coding (Mulins), and vacant positions are accurately reflected in system. Workforce data should be greatly improved, as the data will be coming directly from Oracle HCM. Reminder that personnel costs are forecast/budgeted costs and not necessarily current costs, be sure to review cost formulas to ensure the rates reflect budgetary (projected) rates to take effect during new year. For FY26, there is only one CBA that is pending negotiations (FOPPO), so the remaining costs should reflect current CBAs. If you find issues or concerns, please contact HR or Finance. Should you have questions, please contact the budget team, Finance, or HR. Please note that for FY26, we will be greatly limiting any proposed changes to workforce/personnel entries after the budget committee approves the budget. As a result, departments will need to carefully prepare and audit personnel costs prior to the April 2025 Budget Committee meetings.

Budgeting for Materials and Service and Capital Projects – FY26 is anticipated to have a lot of needs throughout the budget, predominately due to legislative revenue impacts and increased personnel costs. As a result, any proposed additional costs associated to Materials and Services and Capital lines will be subject to careful review and justification.

Requests for new positions and reclassifications – For ease of budget development, if you will be asking for a new position or a reclassification and you have sufficient resources to cover the expense, include these in your proposed budget. As you may already be familiar with, EPM has a process for requesting new positions and reclassifications. If the request is denied, you will be asked to back the expenses out of the initial budget. Follow the following steps:

1. **Important and New for FY26:** Please note the following deadline and change for requesting reclassifications and new positions. All reclassification and new position requests need to be submitted and approved as part of the Budget Committee’s Approved Budget (Version 30). No reclassifications or new positions will be considered as part of the final adoption process. This means that departments will need to have all reclassification and new position requests entered prior to the Budget Committee meetings (Version 20).
2. **Reclassifications:** Meet with HR Director Patricia Rojas and review applicable Collective Bargaining Agreement, in advance, to ensure the proposed reclassification meets the criteria. All requests must include all the following:
 - a. A rationale for changing the classification, to include the manner in which the duties and responsibilities have changed.
 - b. A copy of the existing classification description.
 - c. A copy of the proposed classification description.
3. **New Positions:** Meet with Patricia in advance to find out if the job classification exists or needs to be developed. For new positions, requests must include all the following:
 - a. A written statement demonstrating that no existing classification is appropriate.
 - b. A copy of the proposed classification description.
 - c. A list of existing classifications which perform work of similar complexity.
 - d. A proposed salary range (and justification).

- e. A salary survey. The survey is to contain information on compensation paid to similar positions in comparable counties.
4. Patricia will work with you to ensure that all the necessary documents are prepared - whether for a reclassification or a new position. You must meet with Patricia before you include reclassifications and new positions in your budget.
5. If you have sufficient resources to cover the expense for a new position (includes either a brand-new position or reclassifying an employee to an existing county classification that does not currently exist within your budget); you will need to contact Finance Manager Mike Barnhart to have the position created in the Finance System.
6. If you are unable to balance your budget with the desired reclassifications or new positions with existing resources, then **do not** enter these positions into your budget. First meet with your service team to see if discretionary resources can be reallocated within the team. If they cannot, wait until the May Budget Committee meetings and make the request at that time.
7. NOTE: Regardless of your approach, you must include the cost (salary and roll up costs) and justification on a separate handout to budget staff in February so that the information can be compiled and shared with the Budget Committee during the May budget review.
8. Due to the short turn-around time for preparing and entering your budget and the limited staff at HR and Finance, be sure to contact Patricia and Mike early in the process.

Remember:

1. **Deadline for budget entry is 5:00 p.m. Friday, February 21st.**
2. Budget staff will meet with departments prior to the Budget Committee Presentations – see Table 16.
3. Video Lottery allocations will be limited to Marine Patrol, Parks, and the Fair. **A narrative describing the economic development impact that these organizations have in the county must be completed and turned in to budget staff at the February budget review.** This information will be given to the Budget Committee in April. While the exact Video Lottery allocation has not been determined at this time, budget using the amount received in the current fiscal year.
4. The budget will be prepared and entered directly into EPM. Spreadsheets will not be used for entry although you may use them for purposes of making your budget calculations. Each department must designate one or more persons who will be responsible for entering the budget. If that person is not trained to do the entry, they need to receive training from the Finance Manager or I.T. in using the online budget system. If you do not have access to the financial system on your computer, please contact the Help Desk to make arrangements to have your computer updated.
5. The original entry will be the only entry the department must make (Version 10). Following the deadline for the initial budget entry, any Budget Officer and Budget Committee approved modifications will be entered by budget staff.
6. If you need to establish new accounts, you must contact Mike (ext. 4119) in Accounting. Do not attempt to establish a new account on your own as the financial system will not accept it and your budget will be out of balance.

Budget Meetings

1. **Budget Review Meetings:** The Administrator and budget staff will meet with departments to attempt to catch errors and make corrections prior to the start of the formal budget meetings with the Board and Budget Committee. This review will begin in February. Therefore, enter all financial information into the budget system **no later than 5:00 pm Friday, February 21st**. The Administrative Review Schedule is **Table 16**. **Please note your scheduled time and contact Justin Hogue if there is a conflict.**
2. **Budget Committee Presentations:**
 - a) The Budget Committee will meet **April 28 – April 30**. Formal team presentations will be made to the Budget Committee by each service team. The presentation will be made by the department head. Business or division managers may be available to answer questions from the committee. A draft schedule is included on Table 17.
 - b) Since the budget document will be prepared in the order of presentation it is important that you hold to the schedule assigned to you. Remember that all Budget Committee meetings are public meetings, and any person may attend. **Do not bring handouts to the Budget Committee meeting** unless specifically requested to do so. Any written material that you wish the Budget Committee to have **must be submitted to Carolina no later than April 5th** and will be included in the Budget Committee packet.
 - c) Due to the amount of time consumed by formal presentations, **any slide or power point presentation must be reviewed and approved by Ken prior to the Budget Committee meeting**. Please rehearse and time your presentation so that your service team can remain on schedule. Service teams should allocate their time among the departments within the team. Be sure to allow time for questions. Remember that the total time allowed for budget presentations is about 14 hours. If you use more than your share, another department gets less.
 - d) The budget message will include comments from each department. These are due Friday, **April 5th**. **Budget Narratives should be entered directly into the budget module (Oracle EPM)**. In this narrative provide a brief overview for the Fund and describe the changes in your budget from this year to next and impart any other information that you wish the Budget Committee and the public to be aware of. You may include some concise statistical information in your message (a few graphics are ok as well). Ken reserves the right to edit the budget message. This is the appropriate place to include performance or workload information in your verbal presentation to the Budget Committee this year. The Budget Committee is also interested in following up on the achievement of goals or performance indicators that you may have introduced last year. Ken reserves the right to edit submissions.
 - e) **The rules for addressing the Budget Committee are the same as in previous years. The Board and the Budget Committee reserve the right to make any changes or modifications in any budget as they see fit during the budget process. If the Board chooses to exercise this option, they will advise the appropriate department(s) of the change and the reasons for the change.**

Notes on Revenue

1. **Budgeted amounts for interest and bond earnings.** Mike and Justin will work with the County Treasurer and will be sending out follow up instructions on what to budget. Review prior and current years actuals to determine amounts and Mike and Justin will either advise on a percentage increase or decrease or provide an exact amount to budget.
2. **Beginning Balances.** Actual/audited beginning balances for the current fiscal year are shown on **Table 2**. Again, Table 2 is current year beginning balances and not projected end of year balances. Do not enter Table 2 amounts as beginning balances into new budget. Use these amounts to assist in projecting your resources and ending balances for the current fiscal year. Departments need to be prepared to explain beginning balances that are consistently larger than what may have been budgeted. This is especially true for expenditure lines that are consistently underspent or unspent each year, as well as revenue lines that are consistently over-collected each year. Departments need to be conservative in projecting revenues and

expenses; however, revenue and expense lines should be consistent with prior years' trends and current/forecasted changes.

3. When budgeting revenue, be sure that all federal grant dollars are shown in revenue lines 33100 to 33299. This is essential as the auditors must track and report all federal funds.
4. There are no **intra fund** transfers (movement of dollars between departments in a single fund) in the budget. In lieu of these transfers, discretionary dollar amounts will be adjusted. These will be memorialized through written agreements between the departments involved in the transfer.
5. Revenue from inter fund payments is deposited to a 38000 account. A chart of accounts for inter fund revenue and expense is shown in **Table 7**.
6. Our auditors now insist that internal expenses and revenue balance. If you are a department or fund that receives internal income, your income must balance with the corresponding expenses budgeted to be paid to your department. **If you receive payments from another department, it is your responsibility to work directly with the departments purchasing your services to ensure that internal expenses and revenue balance.** You should advise all departments the exact amount to budget as payment to your department. If this is not possible, do not budget your internal income until all departments purchasing services from you have advised you how much expense they have budgeted. **Do not budget an internal expense unless the department receiving the revenue is aware of the amount you are budgeting.** Document what you budget by e-mail and copy budget staff on these transactions.
7. Unless you are budgeting internal income and expense in line items that clearly describe the source or destination, please footnote the revenue and/or expense.

Notes on Expenditures

1. Personnel

- a) **Table 3** shows the standard costs for personnel and other services.
- b) Be sure to review collective bargaining agreements for any changes or new incentives that might not be included on the standard cost schedule but utilized within the department. One CBA expires at the end of June 2025 and contract negotiations may be ongoing. See Budget Officer for instructions about how to project expenses for the new year. Note that most information will already be loaded into EPM workforce, but you still need to review data and confirm that the information is correct.
- c) Be sure to carefully review both prior year and proposed FTEs to ensure system is correct. Contact budget team with questions and to correct errors. Also, while working on budgets be sure to review year to date actuals and ensure FTEs are being accounted for correctly, including vacancies. If you need to make corrections, you can make corrections directly in EPM Workforce. NOTE: Workforce data from HCM does not always have vacant positions in the data. You will need to review workforce data in EPM and confirm that all positions (especially vacant positions) are entered and accurately reflect the total FTE's. If vacant position is not present, you can easily enter the vacant position in EPM.

2. Materials and Services

- a) Budgeting for materials and services lines should be based on prior year actuals and anticipated costs. Budgeted costs will be compared to prior years actuals, so be prepared to answer questions if the budgeted amounts do not reflect trends.
- b) Be sure to review Tables 8 – 14 for internal service charges and budget accordingly.
- c) If you have a placeholder for budgeting expenses for an anticipated grant award, be sure to provide a footnote.

- d) **Internal Liability and Property Insurance** - You will be given actual dollar amounts to budget for liability and property insurance instead of a percentage increase. See Tables 13 & 14.
- e) Interfund Loans – If your department is repaying an interfund loan or receiving payments for providing an interfund loan, be sure to check in with Mike and Justin to confirm transfer amounts. Be sure to also review and update footnotes.

3. Capital Expenditures

- a) Departments wishing to nominate projects for the capital improvement fund should complete the Capital Projects form included with your budget materials. **Table 18** shows the form. It will be available via E-mail. All projects submitted will be considered and prioritized by the Board at a later date. Priority will be given to facilities projects needed to protect the health and safety of the employees and the public. **Deadline for Capital Project nominations is March 1, 2025.**
 - b) Do not budget any capital outlay items (**including software**) in an 80000 account unless the item **costs more than \$5,000 and has a useful life of more than one year**. Unless you plan to purchase capital software, equipment or other assets meeting these criteria in cooperation with another budget unit, you should never have a capital line item of less than \$5,000. If you wish to make a purchase of a durable item with a cost of less than \$5,000 use the line “Department Equipment” (54301).
 - c) Departments with debt service use 79200 for interest, and 79400 for principal. The 80000 account is only for the actual purchase of the item. If you have any questions or need help with debt service or lease purchases, call Mike (x4119) before entering your budget.
 - d) If you have a new capital construction project, use Capital Professional Services (82101) for expenses relating to design and engineering costs directly related to capital construction.
 - e) Capital Contract Services (81102) (which includes construction contracts, and trade services such as plumbing, electrical, HVAC, etc.) directly related to a capital project. **Do not budget capital construction, design or engineering out of a 50000 or 60000 series account.**
 - f) **Any proposed capital IT software or hardware projects must be coordinated with and approved by the IT Manager.** This is to ensure IT will have sufficient resources available to support the project.
4. All payments made to other county departments or funds must be paid out of a 780## line.
 5. The Commissioners wish to remind all departments that service club memberships and expenses will **not** be paid with county funds. Departments must refrain from budgeting service club memberships and other service club expenses. Any service club items presented for payment will be denied and become the personal responsibility of the person incurring the expense. Please inform your managers and staff. There are no exceptions to this rule.
 6. Some departments have a practice of holding lunch meetings and charging the meal cost to the County. Meal purchases and reimbursements will be monitored, and justification is required. **Additionally, no County funds are to be used for department parties, gatherings, or social events. One annual recognition event may be allowed – but you must contact Ken for approval of the event and expenditure authorization.**
 7. Purchasing flowers or gifts for volunteers, employees or employee’s family members using County funds **is not** allowed. Please take donations from fellow employees for these types of purchases.

Notes on Balances and Reserves

1. If you wish to budget an unappropriated **ending fund balance**, show this in an ending balance line (99001). Ending fund balances are not appropriated and therefore cannot be spend during the fiscal year.

2. If you wish to set up a reserve fund for financing the cost of a future project or purchase, show this in a **Reserve for the Future** line (99003). All requested Reserves for the Future lines are to be footnoted in the budget stating the purpose for the reserve funds. New requests for budgeting a reserve for the future may require a memorandum supporting the request. Reserves for the Future are intended solely for the purpose of future expenditures and cannot be spent during the fiscal year.

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Table 1 FY25 Discretionary Allocation		REVISED	12/9/2024								
TABLE 1				Initial Allocation	Initial Allocation Adjustment (+/-)	Additional Initial Allocation Adjustment (+/-)	Allocation	\$S Change	% Change	Total Team	% Total
Department / Team	2024-25	Percent	2025-26	2025-26			2025-26				
Department / Team					3.00%						
Criminal Justice											
221 Community Corrections	242,838	0.77%	242,838	7,285			250,123	7,285	3.00%		
110-2510018 District Attorney	2,854,399	9.00%	2,854,399	85,632			2,940,031	85,632	3.00%		
110-2515022 Support Enforcement	195,667	0.62%	195,667	-			195,667	-	0.00%		
110-4510040 Emg Management	363,960	1.15%	363,960	10,919			374,879	10,919	3.00%		
110-4515041 Jail	7,021,162	22.14%	7,021,162	210,635	550,000		7,781,797	760,635	10.83%		
110-1010048 Dispatch	535,597	1.69%	535,597	16,068			551,665	16,068	3.00%		
110-6515074 Juvenile Probation	1,214,890	3.83%	1,214,890	36,447			1,251,337	36,447	3.00%		
110-6515077 Juvenile Detention	1,790,967	5.65%	1,790,967	53,729			1,844,696	53,729	3.00%		
110-4510042 Marine Patrol	29,240	0.09%	29,240	877			30,117	877	3.00%		
110-4510043 Sheriff	7,019,939	22.13%	7,019,939	210,598	150,000		7,380,537	360,598	5.14%		
110-4515086 Courthouse Campus Security	745,503	2.35%	745,503	22,365			767,868	22,365	3.00%		
440-1020116 Jail Maintenance	417,827	1.32%	417,827	12,535	10,000		440,362	22,535	5.39%		
440-1030041 Jail Capital	98,000	0.31%	98,000	-	27,000		125,000	27,000	27.55%		
Total Criminal Justice	22,529,989	71.04%	22,529,989				23,934,079	1,404,090		23,934,079	69.80%
								-			
Health & Human Services											
216 H&HS	1,649,191	5.20%	1,649,191	49,476			1,698,667	49,476	3.00%	1,698,667	4.95%
			1,649,191				1,698,667	49,476			
General Government											
110-1010010 Administrative Services	582,762	1.84%	582,762	17,483			600,245	17,483	3.00%		
110-1015013 Commissioners	401,581	1.27%	401,581	12,047			413,628	12,047	3.00%		
110-1510012 Assessor	2,288,870	7.22%	2,288,870	68,666	70,000		2,427,536	138,666	6.06%		
110-2010015 Clerk	174,305	0.55%	174,305	5,229			179,534	5,229	3.00%		
440-1020016 Maintenance	582,506	1.84%	582,506	17,475	25,000		624,981	42,475	7.29%		
110-1025017 Information Systems	1,125,054	3.55%	1,125,054	33,752			1,158,806	33,752	3.00%		
110-4010025 County Counsel	397,712	1.25%	397,712	11,931			409,643	11,931	3.00%		
110-3510023 Treasurer	42,809	0.13%	42,809	-			42,809	-	0.00%		
Total General Government	5,595,599	17.64%	5,595,599				5,857,182	261,583		5,857,182	17.08%
Culture & Recreation											
110-5010081 Parks	183,155	0.58%	183,155	5,495			188,650	5,495	3.00%	188,650	0.55%
			183,155				188,650	5,495			
Land Use											
110-3010021 Surveyor	111,548	0.35%	111,548	3,346			114,894	3,346	3.00%		
110-3010020 Planning	49,194	0.16%	49,194	1,476			50,670	1,476	3.00%		
Total Land Use	160,742		160,742				165,564	4,822		165,564	0.48%
Community Services											
110-1045033 Transportation	536,298	1.69%	536,298	16,089			552,387	16,089	3.00%	552,387	1.61%
			536,298				552,387	16,089			
Non Departmental											
110-1010039 Non Departmental	1,060,736	3.34%	1,060,736	31,822			1,092,558	31,822	3.00%		
680 Transfer to Insurance Res (CONT)	0	0.00%	0	-			0	-	0.00%		
440 Transfer to Capital Improvement	0	0.00%	0	-	800,000		800,000	800,000	#DIV/0!		
110-1010092 Contingency	0	0.00%	0	-			0	-	#DIV/0!		
Total Non Departmental	1,060,736	3.34%	1,060,736				1,892,558	831,822		1,892,558	5.52%
Transfer to											
Transfer to											
440 Transfer to Software Res	0	0.00%	0	-			0	-		-	0.00%
Grand Total	31,715,710	1	31,715,710	941,377	1,632,000		34,289,087	2,573,377		34,289,087	100.00%

Table 2
Beginning Balances
FOR CURRENT FISCAL YEAR 2025-2026

<u>GENERAL FUND DEPARTMENT BALANCES</u>			<u>FUND BALANCE - OTHER FUNDS</u>		
110-1010002	Discretionary	\$ 5,472,512	Fund 138	Landfill License Agreemt Reserve	\$ 649,882
110-1010010	Administration	227,175	Fund 150	O&C Reserve	769,831
110-1010039	Non-Departmental	39,008	Fund 211-5010001	North Valley Chehelam Reserve	143,750
110-1010048	Dispatch	5,063	Fund 211-5010060	Public Works Roads	3,789,479
110-1010059	Mediation	147,236	Fund 212	Clerk	66,267
110-1010090	Transfers	-	Fund 213	Dog Control	48,475
110-1010092	Contingency	-	Fund 214	Law Library	39,674
110-1015013	Commissioners	154,230	Fund 215	County School Fund	561
110-1025017	Information Systems	561,833	Fund 216	HHS	22,150,026
110-1045033	Transit	1,947,921	Fund 217	Solid Waste	2,117,545
			Fund 220	County Fair	256,268
110-1510012	Assessor	314,422	Fund 221	Community Corrections	1,222,862
			Fund 226	Economic Development	1,563,056
110-2010015	Clerk	418,797	Fund 227	Corner Restoration	146,514
			Fund 230	Title 3	76,793
110-2510018	District Attorney	816,376	Fund 232	American Rescue Plan	1,352,606
110-2510022	Support Enforcement	294,070	Fund 233	Opioid Settlement	789,794
			Fund 252	Habitat Conservation Fund	15,057
110-3010020	Planning	2,002,284	Fund 441	Bicycle/Footpath Fund	548,030
110-3010021	Surveyor	81,340	Fund 645	Motor Vehicle Reserve	2,379,635
			Fund 648	Telecommunications	513,625
110-3510023	Treasurer	12,549			
110-4010025	County Counsel	321,544			
110-4510040	Emergency Mangement	69,598	440-1020016	Facilities Maintenance	108
110-4510042	Marine	6,809	440-1020116	Jail Maintenance	276
110-4510043	Sheriff	250,767	440-1030027	Capital Improvement	3,530,346
110-4510069	Narcotics Investigation	8	440-1030041	Jail Improvement	236,523
110-4510163	Radio Fund	784,308	440-1030083	Maintenance Reserve	35,000
110-4515041	Jail	611,865	440-1030115	Information Systems	1,009,198
110-4515086	Courthouse Campus Security	22,005	440-1030117	Software Reserve	17,146
			440-1030161	Capital Projects	2,631,151
110-5010081	PW Parks	158,649			
110-6515074	Juvenile Probation	276,746	429-1010051	System Development (Fund 429) Non-Departmental	14,797
110-6515077	Juvenile Detention	653,673	429-1010080	Fair	43,041
			429-1010081	Chehalem Park	-
			429-1010181	County Park System	58,876

Table 3
2025-2026 Standard Cost Table
 FOR BUDGETING PURPOSES ONLY

SALARIES

YCEA	<u>STEPS</u>	<u>COLA</u>
	YES	3.00%
		<u>Longevity</u>
	5 Years & Topped Out	1% of base salary
	10 Years	1.5% of base salary
	15 Years	2% of base salary
	20 Years	2.5% of base salary
	25 Years	3% of base salary

TEAMSTERS	<u>STEPS</u>	<u>COLA</u>
	YES	2.00%
		<u>Longevity</u>
	10 years continuous service	2.00%
	15 years continuous service	2.50%
	20 years continuous service	3.00%

FOPPO	<u>STEPS</u>	<u>COLA</u>
	YES	TBD/Subject to Bargaining
		<u>Longevity</u>
	10 years continuous service	TBD/Subject to Bargaining
	15 years continuous service	TBD/Subject to Bargaining
	20 years continuous service	TBD/Subject to Bargaining

** Subject to bargaining in 2025*

YCJDWA	<u>STEPS</u>	<u>COLA</u>
	YES	3.00%
		<u>Longevity</u>
	10 yrs & Topped Out	\$900
	15 yrs & Topped Out	\$1,200
	20 yrs & Topped Out	\$1,600
	25 yrs & Topped Out	\$2,000

YCDDA	<u>STEPS</u>	<u>COLA</u>
	YES	2.50%
		<u>Longevity</u>
	15 years continuous service	\$2,400
	20 years continuous service	\$2,700

MANAGEMENT

Same as the bargaining unit employees of department

ELECTED OFFICIALS

Budget what will be requested from Compensation Committee

FRINGE BENEFITS

MEDICARE (490.00)

1.45% on wages up to \$200,000

2.35% on wages over \$200,000

SOCIAL SECURITY (491.00)

6.2% on wages up to \$176,100

RETIREMENT

PERS (Tier 1 and 2 Employees working 12+ hrs/wk - Table 6)

29.99%

OPSRP (Hired after 8/29/03 and not already on PERS -YCEA,FOPPO & Teamsters non-sworn)

24.94%

SWORN TEAMSTERS/FOPPO (Hired after 8/29/03)

30.21%

DISABILITY INSURANCE

YCEA, FOPPO & Management (493.31)

.893% on the first \$3,250/mo

Teamsters Bargaining Unit (492.32)

.598% on the first \$4,500/mo

MEDICAL & OTHER BENEFITS

YCEA, FOPPO, YCJDWA, YCDDA MEDICAL (493.10)

FOPPO - Benefits Subject to
Bargaining Secessor CBA

25,563.12

YCEA, FOPPO, YCJDWA, YCDDA VISION (493.25)

143.13

YCEA, FOPPO, YCJDWA, YCDDA DENTAL (493.20)

1,424.92

YCEA, FOPPO, YCJDWA, YCDDA VEBA (493.15)

1,500.00

YCEA, YCDDA, YCJDWA, YCDDA Life Insurance (493.40)

25.20

Non-bargaining Teamsters Trust - Medical (493.10)

27,349.98

Non-bargaining Teamsters Trust - Dental

Included in Medical Line

Bargaining Teamsters Trust - Medical (493.10)

21,427.50

Bargaining Teamsters Trust - Dental and Vision

Included in Medical Line

Teamsters Trust - VEBA (493.15)

1,500.00

Teamsters, FOPPO - Life Insurance (493.40)

43.20

ACCIDENT INSURANCE (Workers Comp - 494.00)

Table 9

WORKERS COMP ASSESSMENT (496.00)

\$23 PER FTE (1.00 Cents/hr)

UNEMPLOYMENT (495.00)

0.1% (.001)

OREGON PAID FAMILY AND MEDICAL LEAVE

0.4% (.004) of Wages up to \$176,100

ADMINISTRATIVE COSTS

General I.S & BOC

Table 4

County Counsel

Table 5

Data Processing

\$70/hr. for non General Fund Depts.

Rent

Table 8

Building Maintenance

Table 8

Telephone

Table 10

Computer Equipment

Table 11

Network Charges

Table 11

Motor Pool

Table 12

Liability Insurance

Table 13

Property Insurance

Table 14

Private Vehicles

\$.67 per mile

Volunteer Mileage

\$.14 per mile

Breakfast

\$16.00

Lunch

\$19.00

Dinner

\$28.00

Postage

\$0.3886

Table 4
Allocation of Administrative Charges for Fiscal Year 2025-2026

		Adjusted Admin Svs	Adjusted Software	Adjusted BOC	Total
		110-1010010-38010	110-1025017-38010	110-1015013-38010	
Mediation Services	110-1010059	\$ 685	\$ 635	\$ 174	\$ 1,494
County Clerk	110-2010015	\$ 15,299	\$ 9,612	\$ 2,639	\$ 27,550
Planning	110-3010020	\$ 44,261	\$ 28,500	\$ 7,824	\$ 80,585
Landfill License Agreement	138-1010056	\$ 144	\$ 134	\$ 37	\$ 315
Motor Vehicle	211-5010029	\$ 22,605	\$ 16,455	\$ 4,517	\$ 43,577
Engineering	211-5010055	\$ 6,025	\$ 4,177	\$ 1,147	\$ 11,349
Road	211-5010060	\$ 142,971	\$ 109,860	\$ 30,158	\$ 282,989
Clerk's Records Fund	212-2010115	\$ 93	\$ 86	\$ 24	\$ 203
Dog Control	213-4510047	\$ 1,168	\$ 1,083	\$ 297	\$ 2,548
Law Library	214-1040026	\$ 578	\$ 383	\$ 105	\$ 1,066
HHS Admin Services	216-5510079	\$ 20,914	\$ 17,952	\$ 4,928	\$ 43,794
Public Health	216-5515070	\$ 94,895	\$ 58,490	\$ 16,056	\$ 169,441
Community Support Services	216-5520073	\$ 75,801	\$ 42,126	\$ 11,564	\$ 129,491
Family & Youth	216-5520075	\$ 132,202	\$ 74,996	\$ 20,587	\$ 227,785
Enhanced Residential / Outreach	216-5520172	\$ 61,259	\$ 36,746	\$ 10,087	\$ 108,092
Housing and Recovery Supports	216-5520173	\$ 82,949	\$ 56,748	\$ 15,578	\$ 155,275
Adult Behavioral Health	216-5520174	\$ 294,279	\$ 182,577	\$ 50,119	\$ 526,975
Veterans & Disability Services	216-5525071	\$ 84,796	\$ 47,879	\$ 13,143	\$ 145,818
Solid Waste	217-3010028	\$ 8,685	\$ 6,872	\$ 1,886	\$ 17,443
County Fair	220-6010080	\$ 3,032	\$ 2,812	\$ 772	\$ 6,616
Fair Events Center	220-6010082	\$ 6,162	\$ 3,713	\$ 1,019	\$ 10,894
Community Corrections (Jail)	221-6520041	\$ 10,807	\$ 7,734	\$ 2,123	\$ 20,664
Community Corrections (State)	221-6520045	\$ 55,199	\$ 34,335	\$ 9,425	\$ 98,959
Work Crew/Community Services	221-6520063	\$ 3,380	\$ 2,296	\$ 630	\$ 6,306
Local Control	221-6520067	\$ 4,298	\$ 2,156	\$ 592	\$ 7,046
Economic Development	226-1010034	\$ 3,638	\$ 3,373	\$ 926	\$ 7,937
Corner Restoration	227-3010037	\$ 2,118	\$ 1,354	\$ 372	\$ 3,844
Federal Title III	230-1010053	\$ 2	\$ 2	\$ 1	\$ 5
ARPA	232-1010054	\$ 28,394	\$ 26,329	\$ 7,227	\$ 61,950
Opioid Settlement	233-1010055	\$ 135	\$ 125	\$ 34	\$ 294
Habitat Conservation	252-5010062	\$ 865	\$ 650	\$ 178	\$ 1,693
Systems Development	429-1010051	\$ 4	\$ 3	\$ 1	\$ 8
Capital Improvements	440-1030027	\$ 8,878	\$ 8,080	\$ 2,218	\$ 19,176
Bicycle / Footpath	441-5010030	\$ 30	\$ 27	\$ 8	\$ 65
Telecommunications	648-1025014	\$ 7,979	\$ 5,721	\$ 1,570	\$ 15,270
Insurance Reserve	680-1035038	\$ 5,482	\$ 3,788	\$ 1,040	\$ 10,310

Table 5
2024-2025 County Counsel
Fee Schedule

		<u>FY 24-25</u>
Special Fund Assessments	\$167,042	\$161,360
Non-general fund assessments	\$95,377	\$92,429
Total:	\$262,419	\$253,789
Special Fund Assessments		
Charge to Solid Waste Fund	\$69,833	\$67,799
Charge to Self-Insurance Fund	\$94,167	\$90,545
Charge to Cove Orchard Fund	\$3,042	\$3,015
SubTotal:	\$167,042	\$161,360
Non-General Fund Assessments		
Public Works	\$26,614	\$25,591
Health & Human Services	\$31,356	\$30,150
Community Corrections	\$18,403	\$17,867
OTIA III Fund	\$3,977	\$3,977
County Fair	\$3,254	\$3,222
Dog Control	\$2,005	\$2,005
Corner Restoration	\$1,688	\$1,679
Bicycle Footpath	\$1,182	\$1,176
Economic Development	\$716	\$688
Parks Systems Development	\$681	\$675
Capital Improvements Fund	\$4,822	\$4,728
Motor Vehicle Fund	\$678	\$671
SubTotal:	\$95,377	\$92,429

Table 6
2025-2026 Budget General Services
Employees as of November 4, 2024

Department	Department Name	Name	PERS Classification
1010010 - 110	ADMINISTRATIVE SERVICES	BARNHART, MICHAEL	01 - General service (Tier 1 and Tier 2)
1015013 - 110	ADMINISTRATIVE SERVICES	HUFFER, KENNETH	01 - General service (Tier 1 and Tier 2)
1020016 - 440	FACILITIES MAINTENANCE	BENJAMIN, RICHARD MOORE, JOSEPH	01 - General service (Tier 1 and Tier 2) 01 - General service (Tier 1 and Tier 2)
1025017 - 110	INFORMATION TECHNOLOGY	NELSON, DAN	01 - General service (Tier 1 and Tier 2)
1510012 - 110	ASSESSMENT AND TAXATION	DEBOLT, SUSAN HANSBERRY, BRIAN SLATER, EILEEN	01 - General service (Tier 1 and Tier 2) 01 - General service (Tier 1 and Tier 2) 01 - General service (Tier 1 and Tier 2)
2510018 - 110	DISTRICT ATTORNEY	LYNCH, KATE	02 - Police & Fire (Tier 1 and Tier 2)
3010020 - 110	PLANNING	FRIDAY, KENNETH CURRAN, STEPHANIE GLASS, MARTIN KEMPER, AMY LISLE, PATRICIA	01 - General service (Tier 1 and Tier 2) 01 - General service (Tier 1 and Tier 2)
4010025 - 110	COUNTY COUNSEL	BOENISCH, CHRISTIAN	01 - General service (Tier 1 and Tier 2)
4510043 - 110	SHERIFF - PATROL	BOWDLE, BRANDON ELLIOTT, SAMUEL EUBANKS, ROBERT TWITCHELL, MATTHEW VAN WERT, CAROLANN	02 - Police & Fire (Tier 1 and Tier 2) 02 - Police & Fire (Tier 1 and Tier 2) 02 - Police & Fire (Tier 1 and Tier 2) 02 - Police & Fire (Tier 1 and Tier 2) 01 - General service (Tier 1 and Tier 2)

4510043 - 110	SHERIFF - PATROL	WHITLOW, TODD YOUNG, BRIAN	02 - Police & Fire (Tier 1 and Tier 2) 02 - Police & Fire (Tier 1 and Tier 2)
4515041 - 110	SHERIFF - JAIL	BROOKS, MICHAEL HART, TAMARA REID, STEVEN WEBSTER, DORIS	02 - Police & Fire (Tier 1 and Tier 2) 02 - Police & Fire (Tier 1 and Tier 2) 02 - Police & Fire (Tier 1 and Tier 2) 01 - General service (Tier 1 and Tier 2)
5010060 - 211	ROAD	ANDERSON, WILLIAM BURNHAM, BRYAN GARVEY, TAMARA LAGO, MARK RAMIREZ, FRANCISCO TJADEN, GORDON	01 - General service (Tier 1 and Tier 2) 01 - General service (Tier 1 and Tier 2)
5510079 - 216	ADMINISTRATIVE SERVICES - HHS	CISNEROS, JANA E MARQUEZ, BLANCA	01 - General service (Tier 1 and Tier 2) 01 - General service (Tier 1 and Tier 2)
5515070 - 216	PUBLIC HEALTH - HHS	AGUIRRE, MARIA DEMARCO, KARA	01 - General service (Tier 1 and Tier 2) 01 - General service (Tier 1 and Tier 2)
5520073 - 216	COMMUNITY SUPPORT SERVICES - HHS	JONES, JACOB KOENIG, THERESA	01 - General service (Tier 1 and Tier 2) 01 - General service (Tier 1 and Tier 2)
5520075 - 216	FAMILY AND YOUTH - HHS	EMMINGHAM, CHRISTIAN IMLAH, ERIC MERCADO, ROSALBA PEARSON, ZOE SMITH, BARBARA	01 - General service (Tier 1 and Tier 2) 01 - General service (Tier 1 and Tier 2)
5520172 - 216	ENHANCED RESIDENTIAL/OUTREACH - HHS	CHURCH, CAROLEE PENDLETON, KRISAN	01 - General service (Tier 1 and Tier 2) 01 - General service (Tier 1 and Tier 2)
5520174 - 216	ADULT BEHAVIORAL HEALTH - HHS	BERNARDS, MICHELLE	01 - General service (Tier 1 and Tier 2)

5520174 - 216	ADULT BEHAVIORAL HEALTH - HHS	BLAIR, CHELENE	01 - General service (Tier 1 and Tier 2)
		BOLDIZSAR, GAVIN	01 - General service (Tier 1 and Tier 2)
		LEE, MATHEW	01 - General service (Tier 1 and Tier 2)
		PALEN, TAMMY	01 - General service (Tier 1 and Tier 2)
		STEPHENS, KEVIN	01 - General service (Tier 1 and Tier 2)
5525071 - 216	VETERANS AND DISABILITIES - HHS	HOLBROOK, GWENDOLYN	01 - General service (Tier 1 and Tier 2)
6515074 - 110	JUVENILE PROBATION	LEE, JACQUELINE	01 - General service (Tier 1 and Tier 2)
		LYNCH, JOHN	01 - General service (Tier 1 and Tier 2)
		MADDEN, BARBARA	01 - General service (Tier 1 and Tier 2)
6515077 - 110	JUVENILE DETENTION	AKIMO III, PETER	01 - General service (Tier 1 and Tier 2)
		EZELL, MELISSA	01 - General service (Tier 1 and Tier 2)
		KEMPER, AMY	01 - General service (Tier 1 and Tier 2)
		TONEY JR., CLIFFORD	01 - General service (Tier 1 and Tier 2)
6520045 - 221	COMMUNITY JUSTICE - STATE	BEACH, JESSICA	02 - Police & Fire (Tier 1 and Tier 2)
		DONAHOO, ANGELA	02 - Police & Fire (Tier 1 and Tier 2)
		EVERETT, SARAH	01 - General service (Tier 1 and Tier 2)
		RUCKER, BRIAN	02 - Police & Fire (Tier 1 and Tier 2)
		SPENCER, BETTI	02 - Police & Fire (Tier 1 and Tier 2)
6520067 - 221	LOCAL CONTROL	TAYLOR, AMY	02 - Police & Fire (Tier 1 and Tier 2)

Table 7
2025-2026 Interfund Loans

Capital Improvement Fund

440-1030027-79700	Principal	765	Stern Block Loan
440-1030027-79800	Interest	<u>\$ 1,812</u>	State Loan Payoff
		<u>2,577</u>	

440-1030027-79700	Principal	22,006	Stern Block Loan
440-1030027-79800	Interest	<u>103,064</u>	State Loan Payoff
		<u>125,070</u>	

440-1030027 Total \$ 127,647

440-1030041-79700	Principal	49,902	Jail Security Camera
440-1030041-79800	Interest	<u>\$ 5,874</u>	Jail Security Camera

440-1030041 Total \$ 55,776

Solid Waste Fund

217-3010028-38019	Principal	<u>\$ 24,951</u>	Jail Security Camera
217-3010028-38020	Interest	<u>2,937</u>	Jail Security Camera

217-3010028 Total \$ 27,888

Landfill License Agreement Fund

138-1010056-38019	Principal	<u>\$ 51,532</u>	State Loan Payoff
138-1010056-38020	Interest	<u>906</u>	State Loan Payoff

138-1010056 Total \$ 52,438

Motor Vehicle Reserve Fund

645-5015129-38019	Principal	<u>\$ 51,532</u>	State Loan Payoff
645-5015129-38019	Principal	<u>24,951</u>	Jail Security Camera
		<u>76,483</u>	

645-5015129-38020	Interest	<u>\$ 906</u>	State Loan Payoff
645-5015129-38020	Interest	<u>2,937</u>	Jail Security Camera
		<u>3,843</u>	

645-5015129 Total \$ 80,326

Risk Fund - Retirement Reserve

680-1035135-38019	Principal	<u>\$ 22,006</u>	Stern Block Loan
680-1035135-38020	Interest	<u>765</u>	Stern Block Loan

680-1035135 Total \$ 22,771

Internal Payment Transfer Account Codes

Revenue Accounts		Expenditure Accounts	
38001	Trans In For Restaurant Insp	49320	Dental Insurance Expense
38002	Trans In From Dist Attorney	49400	Accident Insurance
38003	Trans In From Fair	78001	Trans Out For Building Reserve
38006	Trans In Of Video Lottery	78002	Trans Out For Property Insur
38009	Trans In For Inmate Workcrew	78003	Trans Out For Admin Overhead
38010	Trans In For Admin Overhead	78004	Trans Out For Telecomm Equip
38011	Trans In For Vehicle Maint	78005	Trans Out For Motor Pool
38012	Trans In For Bicycle Footpath	78006	Trans Out For Computer Replace
38013	Trans In For Contract Service	78007	Trans Out For GIS
38014	Trans In For Building Reserve	78008	Trans Out For Collision Insur
38016	Trans In From Transit	78010	Trans Out To Jail Operations
38018	Trans In For UST MP	78011	Trans Out To Dist Attorney
38019	Trans In For Interfd Loan Pri	78015	Trans Out For Computer Service
38020	Trans In For Interfd Loan Int	78016	Trans Out For Contract Service
38021	Trans In For Computer Replace	78017	Trans Out For Postage Charges
38022	Trans In For Postage	78018	Trans Out For Internal Expense
38023	Trans In For Ambassador Sclrsp	78021	Trans Out To Public Works
38024	Trans In For Computer Service	78027	Trans Out For Liability Insur
38025	Trans In For Telecomm Serv	78043	Trans Out To Sheriff's Office
38031	Trans In From Juvenile	78044	Trans Out For Pel Reserves
38033	Trans In For Workers Comp Ins	78045	Trans Out To Jail Maint
38035	Trans In For Pel Reserves	78046	Trans Out For Network Charges
38036	Trans In For Retirement Res	78052	Trans Out To HHS
38037	Trans In From Motor Pool Repl	78054	Trans Out For Telecomm Calls
38038	Trans In From Landfill Reserve	78055	Trans Out For Legal Services
38040	Trans In For Dental Insurance	78056	Trans Out To Jail Capital
38041	Trans In For Liability Insur	78063	Trans Out For Capital Projects
38043	Trans In For UST Reserve	78068	Trans Out To Juvenile Justice
38044	Trans In For Collision Insur	78073	Trans Out To Self Insurance
38045	Trans In For Property Insur	78076	Trans Out To General Fund
38050	Trans In For Time Loss Reserve	78080	Trans Out To Fair
38051	Trans In For Pw Project Reserv	78081	Trans Out To Parks
38052	Trans In From O&C Fund	78082	Trans Out To Econ Dev Fund
38053	Trans In From Habitat Conserv	78083	Trans Out To Court Security
38054	Trans In For Legal Services	78084	Trans Out For Amb Scholarships
38055	Trans In For Capital Projects	78152	Trans Out - HHS
38060	Trans In From Public Works	78163	Trans Out - Capital Projects
38061	Trans In From Solid Waste	78164	Trans Out - Dog Control
38062	Trans In From Dog Control	78166	Trans Out - Habitat Conserv
38063	Trans In From Community Justice	78168	Trans Out - Juvenile Justice
38065	Trans In For Surv/Crnr Restore	78176	Trans Out - General Fund
38069	Trans In From YCINT	78179	Trans Out - Other Departments
38070	Trans In From HHS	78180	Trans Out - Fair
38080	Trans In From Risk Fund	78191	Trans Out - HHS Revenue Replacement
38091	Trans In From General Fund	78192	Trans Out - Fair Revenue Replacement
38092	Trans In From Capital Fund	78193	Trans Out - GF Revenue Replacement
38093	Trans In From ARPA Fund	79700	Interfund Loan Principal Payment
38500	Intra-Fund Tfr In	79800	Interfund Loan Interest Payment

Specific Account Codes by Transfer Type

<u>Transfer Category</u>	<u>Account</u>	<u>Account Description</u>
Admin Overhead	38010	Trans In For Admin Overhead
Admin Overhead	78003	Trans Out For Admin Overhead
Aerial Mapping Project	38065	Trans In For Surv/Crrr Restore
Aerial Mapping Project	78007	Trans Out For GIS
Ambassador Scholarship	38023	Trans In For Ambassador Sclrsp
Ambassador Scholarship	78084	Trans Out For Amb Scholarships
HHS Background Checks	38013	Trans In For Contract Service
HHS Background Checks	78016	Trans Out For Contract Service
Bicycle/Footpath	38012	Trans In For Bicycle Footpath
Bicycle/Footpath	78021	Trans Out To Public Works
Building Reserve	38014	Trans In For Building Reserve
Building Reserve	78001	Trans Out For Building Reserve
Community Justice to Jail Capital	38063	Trans In From Community Justice
Community Justice to Jail Capital	78056	Trans Out To Jail Capital
Community Justice to Jail Maintenance	38063	Trans In From Community Justice
Community Justice to Jail Maintenance	78045	Trans Out To Jail Maint
Dental Self-insurance	38040	Trans In For Dental Insurance
Dental Self-insurance	49320	Dental Insurance Expense
Fair to Community Justice	38003	Trans In From Fair
Fair to Community Justice	38009	Trans In For Inmate Workcrew
Fair to Community Justice	78068	Trans Out To Juvenile Justice
Gen Fund to Community Justice	38091	Trans In From General Fund
Gen Fund to Community Justice	78168	Trans Out - Juvenile Justice
GF Transfers to Capital	38091	Trans In From General Fund
GF Transfers to Capital	78163	Trans Out - Capital Projects
HHS Transfers	38013	Trans In For Contract Service
HHS Transfers	38091	Trans In From General Fund
HHS Transfers	78052	Trans Out To HHS
HHS Transfers	78152	Trans Out - HHS (Non-reciprical only)
Information Services - Computer Replacement	38021	Trans In For Computer Replace
Information Services - Computer Replacement	78006	Trans Out For Computer Replace
Information Services - Windows 10	38024	Trans In For Computer Service
Information Services - Windows 10	78015	Trans Out For Computer Service
Information Services - Network Charges	38024	Trans In For Computer Service
Information Services - Network Charges	78046	Trans Out For Network Charges
Information Services - Staffing Charges	38024	Trans In For Computer Service
Information Services - Staffing Charges	78015	Trans Out For Computer Service

Interfund Loan	38019	Trans In For Interfd Loan Pri
Interfund Loan	38020	Trans In For Interfd Loan Int
Interfund Loan	79700	Interfund Loan Principal Payment
Interfund Loan	79800	Interfund Loan Interest Payment
Internal Contract Services	38013	Trans In For Contract Service
Internal Contract Services	78016	Trans Out For Contract Service
Internal Liability	38041	Trans In For Liability Insur
Internal Liability	78027	Trans Out For Liability Insur
Internal Property Insurance	38045	Trans In For Property Insur
Internal Property Insurance	78002	Trans Out For Property Insur
Jail Recordings	38002	Trans In From Dist Attorney
Jail Recordings	78043	Trans Out To Sheriff's Office
Juvenile Detention to Jail	38031	Trans In From Juvenile
Juvenile Detention to Jail	78010	Trans Out To Jail Operations
Juvenile to Community Justice	38031	Trans In From Juvenile
Juvenile to Community Justice	78168	Trans Out - Juvenile Justice
Legal	38054	Trans In For Legal Services
Legal	78055	Trans Out For Legal Services
Motor Pool	38011	Trans In For Vehicle Maint
Motor Pool	38018	Trans In For UST MP
Motor Pool	38043	Trans In For UST Reserve
Motor Pool	38044	Trans In For Collision Insur
Motor Pool	38051	Trans In For Pw Project Reserv
Motor Pool	78005	Trans Out For Motor Pool
Motor Pool	78008	Trans Out For Collision Insur
O&C Reserve to Habitat Preservation	38052	Trans In From O&C Fund
O&C Reserve to Habitat Preservation	78166	Trans Out - Habitat Conserv
PEL Reserves	38035	Trans In For Pel Reserves
PEL Reserves	78044	Trans Out For Pel Reserves
Postage	38022	Trans In For Postage
Postage	78017	Trans Out For Postage Charges
PW Services to Habitat Preservation	38013	Trans In For Contract Service
PW Services to Habitat Preservation	78016	Trans Out For Contract Service
PW to Community Justice	38060	Trans In From Public Works
PW to Community Justice	78068	Trans Out To Juvenile Justice
Restaurant Inspections	38001	Trans In For Restaurant Insp
Restaurant Inspections	78018	Trans Out For Internal Expense
Self Insurance	38091	Trans In From General Fund
Self Insurance	78073	Trans Out To Self Insurance
Solid Waste	38061	Trans In From Solid Waste
Solid Waste	78176	Trans Out - General Fund
Telecommunications	38025	Trans In For Telecomm Serv
Telecommunications	78004	Trans Out For Telecomm Equip
Telecommunications	78054	Trans Out For Telecomm Calls
Transit Services	38016	Trans In From Transit
Transit Services	78018	Trans Out For Internal Expense

Video Lottery	38006	Trans In Of Video Lottery
Video Lottery	78043	Trans Out To Sheriff's Office
Video Lottery	78080	Trans Out To Fair
Video Lottery	78081	Trans Out To Parks
W/C Insurance	38033	Trans In For Workers Comp Ins
W/C Insurance	49400	Accident Insurance
YCINT	38069	Trans In From YCINT
YCINT	78018	Trans Out For Internal Expense

TABLE 8
Rental Income and Expense
 Effective 7/1/25 to 6/30/26

DEPARTMENT	LOCATION	Sq FEET	RENTAL CHARGES		MAINTENANCE CHARGES	
			RATE	ANNUAL	RATE	ANNUAL
ADMIN SERVICES	FENTON/SPENCE HOUSES	3,511	9.42	33,066.14	0.00	0.00
ASSESSOR	COURTHOUSE	2,975	9.42	28,018.16	0.00	0.00
COMMISSIONERS	FENTON HOUSE	1,759	9.42	16,566.03	0.00	0.00
CLERK	STERN BUILDING	6,287	6.14	38,609.54	4.42	27,777.60
PLANNING	400 NE BAKER ST.	3,328	9.42	31,340.32	8.84	29,405.73
SURVEYOR	400 NE BAKER ST.	133	9.42	1,252.58	0.00	0.00
SOLID WASTE	400 NE BAKER ST.	976	9.42	9,191.84	8.84	0.00
DISTRICT ATTY	COURTHOUSE	8,078	9.42	76,077.55	8.84	0.00
SUPPORT ENFORCEMENT	COURTHOUSE	1,077	9.42	10,143.05	8.84	0.00
TREASURER	FENTON HOUSE	120	9.42	1,130.14	0.00	0.00
ECONOMIC DEVELOPMENT	SPENCE HOUSE	150	9.42	1,413.00	8.84	1,325.48
COUNTY COUNSEL	FENTON HOUSE	895	9.42	8,428.99	0.00	0.00
TRANSIT	800 NE 2ND	913	9.42	8,598.52	8.72	7,961.59
EMERGENCY MGT	ADAIRE BUILDING	1,848	9.42	17,404.22	0.00	0.00
SAR (SHERIFF)	2060 NE LAFAYETTE AVE.	5,290	2.36	12,469.11	0.00	
SHERIFF	COURTHOUSE	5,452	9.42	51,346.23	0.00	0.00
JUVENILE	COURTHOUSE	3,906	9.42	36,786.20	0.00	0.00
JUVENILE	DETENTION	5,418	9.42	51,026.02	0.00	0.00
SECURITY	COURTHOUSE	364	9.42	3,428.10	0.00	0.00
COMMUNITY CORRECTIONS	ANNEX	5,966	9.42	56,187.01	8.84	52,718.68
DAY REPORTING	700 FORD ST.	800	9.42	7,534.30	0.00	0.00
INFORMATION SYSTEMS	VARIOUS 7TH ST.	2,000	9.42	18,835.74	0.00	0.00
LAW LIBRARY	COURTHOUSE	284	9.42	2,674.68	0.00	0.00
HHS	BLANCO HOUSE	1,301	9.42	12,252.65	8.84	11,496.31
HHS	COMMUNITY HEALTH	6,770	0.00	0.00	8.84	59,823.24
HHS	ROMAIN	4648	9.42	43,774.26	8.84	41,072.14
HHS	TICOR	1,834	9.42	17,272.37	8.84	16,206.18
HHS	ABACUS	7,557	9.42	71,170.84	8.84	66,777.58

HHS	MOORE BLDG	9,587	9.42	90,289.12	8.84	84,715.72
HHS	ADMINISTRATION	1,531	9.42	14,418.76	8.84	13,528.71
HHS	HHS EVANS WEST	8,375	9.42	78,874.66	8.84	74,005.86
HHS	KIRBY	9,854	0.00	0.00	8.84	87,075.07
HHS TTRS	1461 NE 27TH ST.	2,634	0.00	0.00	8.84	23,275.39
HHS TTRS	1437 & 1427 NE 27TH ST.	3,270	0.00	0.00	8.84	28,895.42
HHS TTRS	2732 NE NEWBY ST.	3,050	0.00	0.00	8.84	26,951.39
HHS TTRS	1420 JOHNSTONE CT.	2,622	0.00	0.00	8.84	23,169.36
HHS	BIERLY BLDG	7,100	9.42	66,866.88	8.84	62,739.29
HHS	2318 PORTLAND RD NEWBERG	7,495	9.42	70,586.94	0.00	0.00

Table 9
Worker Comp Table 2025-2026 Budget Rates

DESCRIPTION	CLASS CODE	BASE RATE	2024-25 Budget Rate	2025-26 Budget Rate	\$ Change
Street/Rd Const-Fnl Grad/Pve/Rep/Dr	5506 11	3.92	5.42	5.70	0.28
Vessel Operations (Marine Patrol)	7024 03 M	2.89	3.82	4.20	0.38
Law Enforcement	7720 11	2.74	3.34	3.98	0.64
Volunteer CERT	7720 ED	2.74	3.34	3.98	0.64
Volunteer Search and Rescue	7720 EW	2.74	3.34	3.98	0.64
Garage/Shop	8380 05	1.87	2.36	2.72	0.36
Volunteer Boards/Committees	8742 BX	0.17	0.22	0.25	0.02
Office/Clerical Employees	8810 03	0.07	0.10	0.10	0.00
Attorney/Judges/Baliffs/Court Clerks	8820 01	0.06	0.10	0.09	(0.01)
Health Clinic	8832 03	0.30	0.39	0.44	0.04
Nurse-Home Health/Public-Trvl-AI Emp	8835 03	1.81	2.33	2.63	0.30
Building Maintenance	9015 33	2.42	3.13	3.52	0.39
Fairgrounds	9016 01	2.11	2.61	3.07	0.46
Parks Maintenance	9102 01	2.95	3.55	4.29	0.74
Building Inspectors	9410 03	1.21	1.56	1.76	0.20
Street/Rd Const-Fnl Grad/Pve/Rep/Dr	5507 01	2.89	3.63	4.20	0.57

Table 10
2025-26 Telecom Extension Fees and Call Costs

Department	Account	Extension Count	Total Ext Fees/Yr	Call Costs/Yr (est)
			780.04	780.54
Accounting	110-1010010	8	3912	197
Admin	110-1010010	6	1956	185
Human Resources	110-1010010	4	2243	206
Transit	110-1045033	4	1259	20
Assessment/Tax	110-1510012	22	8411	777
Commissioners	110-1015013	7	3635	59
County Clerk	110-2010015	13	4631	660
Information Technology	110-1025017	17	6143	191
District Attorney	110-2510018	40	12807	5565
Planning	110-3010020	24	10200	3098
SED	110-2515022	8	2891	1024
Treasurer	110-3510023	1	396	0
County Counsel	110-4010025	4	1727	423
Emergency Mgmt	110-4510040	5	1679	35
Jail	110-4515041	37	13884	2279
Sheriff's Office	110-4510043	40	15083	2549
Juvenile	110-6515074	15	7032	960
Parks	110-6525081	2	792	73
Juvenile Detention	110-6515077	14	5099	1199
Security	110-4515086	2	768	29
Public Works Roads	211-5010060	10	3936	330
Public Works Engineering	211-5010055	1	396	170
PW Shops	211-5010029	4	1727	26
Law Library	214-1040026	1	396	1
Adult Behavioral Health	216-5520174	174	68816	15866
Housing and Recovery Services	216-5520173			
Enhanced Residential and Outreach	216-5520172			
Public Health	216-5515070	49	17684	1530
Developmental Disabilities & Veterans	216-5525071	46	17758	3566
Community Support Services	216-5520073	41	17064	876
Family & Youth	216-5520075	63	24537	3415
HHS Administrative Services	216-5510079	29	12238	1149
Fair	220-6010080	4	1584	266
Corrections	221-6520044	26	10224	1793
Maintenance	440-1020016	3	1164	170

2025-26 Table 11
IT Computer Replacement and Network Charges

Department	Account Number	Laptop Count (11/1/2024) for Replacement Fund	Desktop Count (11/1/2024) for Replacement Fund	MDT count (11/1/2024) for Replacement Fund	Computer Count (11/1/2024) for Network Charges	Computer Replacement Fund Charge Acct 780.06	Computer Network Charge, Acct 780-46
Admin Services	110-1010010	11	17	0	0	\$13,446	\$0
Assessor	110-1510012	2	20	0	0	\$9,090	\$0
Commissioners	110-1015013	4	3	0	0	\$3,639	\$0
Corrections	221-6520044	26	0	0	30	\$15,990	\$30,630
County Clerk	110-2010015	2	8	0	13	\$4,374	\$13,273
County Counsel	110-4010025	3	3	0	0	\$3,024	\$0
County Fair	220-6010080	1	2	0	3	\$1,401	\$3,063
Courthouse Security	110-4515086	0	5	0	0	\$1,965	\$0
District Attorney	110-2510018	17	20	0	0	\$18,315	\$0
Dog Control	213-4510047	0	1	0	0	\$393	\$0
Emergency Management	110-4510040	3	7	0	0	\$4,596	\$0
HHS - Summary	216	321	100	0	423	\$236,715	\$431,883
Info Tech	110-1025017	8.2	2.6	0	0	\$6,065	\$0
Jail	110-4515041	3	31	0	0	\$14,028	\$0
Jail Maintenance	440-1020116		1	0	0	\$393	\$0
Juvenile	110-6515074	13	3	0	0	\$9,174	\$0
Juvenile Detention	110-6515074	2	8	0	0	\$4,374	\$0
Law Library	216-1040026	0	1	0	1	\$393	\$1,021
Maintenance	440-1020016	3	3	0	0	\$3,024	\$0
Parks	110-6525081	2	1	0	3	\$1,623	\$3,063
Planning	110-3010020	6	27	0	34	\$14,301	\$34,714
Public Works	211-5010060	9	14	0	23	\$11,037	\$23,483
Sheriff	110-4510043	9	46	47	0	\$84,713	\$0
Support Enforcement	110-2515022	4	0	0	8	\$2,460	\$8,168
Survey	110-3010021	0	2	0	2	\$786	\$2,042
Telecom	648-1025014	1.8	0.4	0	0	\$1,264	\$0
Transit	110-1045033	2	3	0	0	\$2,409	\$0
Treasurer	110-3510023	1	0	0	0	\$615	\$0

Table 12
Fleet Services

Department	Fund-Dept-Account	FY24	Estimated
Administration	110-1010010-78005	Motor Pool	\$ 200.00
Transportation	110-1045033-78005	Motor Pool	\$ 1,600.00
Assessor	110-1510012-78005	Motor Pool	\$ 11,000.00
County Clerk	110-2010015-78005	Motor Pool	\$ 150.00
District Attorney	110-2510018-78005	Motor Pool	\$ 150.00
Planning	110-3010020-78005	Motor Pool	\$ 62,000.00
Surveyor	110-3010021-78005	Motor Pool	\$ 2,200.00
County Counsel	110-4010025-78005	Motor Pool	\$ 150.00
Emergency Management	110-4510040-78005	Motor Pool	\$ 7,000.00
Sheriff-Marine	110-4510042-78005	Motor Pool	\$ 25,000.00
Sheriff-Patrol	110-4510043-78005	Motor Pool	\$ 525,000.00
Sheriff-SAR	110-4510043-78005	Motor Pool	\$ 3,300.00
Sheriff-ATV	110-4510043-78005	Motor Pool	\$ 1,500.00
Sheriff-Narcotics	110-4510069-78005	Motor Pool	\$ 7,000.00
Sheriff-Jail	110-4515041-78005	Motor Pool	\$ 18,500.00
Parks	110-5010081-78005	Motor Pool	\$ 30,000.00
Juvenile Probation	110-6515074-78005	Motor Pool	\$ 11,000.00
Juvenile Detention	110-6515077-78005	Motor Pool	\$ 13,000.00
Engineering	211-5010055-78005	Motor Pool	\$ 8,000.00
Road	211-5010060-78005	Motor Pool	\$ 600,000.00
HHS-Admin	216-5510079-78005	Motor Pool	\$ 5,000.00
HHS-Public Health	216-5515070-78005	Motor Pool	\$ 7,000.00
HHS-Community Support	216-5520073-78005	Motor Pool	\$ 52,000.00
HHS-Family & Youth	216-5520075-78005	Motor Pool	\$ 7,000.00
HHS-Enhanced Residential/Outreach	216-5520172-78005	Motor Pool	\$ 18,500.00
HHS-Housing & Recovery	216-5520173-78005	Motor Pool	\$ 23,000.00
HHS-Adult Behavioral Health	216-5520174-78005	Motor Pool	\$ 7,500.00
HHS- Veterans & Disabilities	216-5525071-78005	Motor Pool	\$ 5,500.00
Solid Waste	217-3010028-78005	Motor Pool	\$ 6,000.00
Fairgrounds	220-6010082-78005	Motor Pool	\$ 6,000.00
Community Justice-County	221-6520044-78005	Motor Pool	\$ 8,000.00
Community Justice-State	221-6520045-78005	Motor Pool	\$ 9,000.00
Work Crew	221-6520063-78005	Motor Pool	\$ 15,000.00
Corner Restoration	227-3010037-78005	Motor Pool	\$ 2,000.00
Maintenance	440-1020016-78005	Motor Pool	\$ 13,000.00
Motor Pool	645-5015129-78005	Motor Pool	\$ <u>100,000.00</u>
			\$ 1,578,300.00

- **Assuming the annual IRS mileage rate will increase for 2025 to \$0.69 per mile and \$0.03 per mile higher than last year.**
- **If you plan to add or reduce the number of vehicles in your fleet, please contact Kira McClure, at ext. 3604 or Mark Lago, at ext. 3602.**

Table 13
2025-2026 Property Insurance Table
FOR BUDGETING PURPOSES ONLY

<u>Fund</u>	<u>Dept</u>	<u>Acct</u>	<u>Description</u>	<u>2024-25</u>	<u>2025-26</u>
110	1010039	78002	INTERNAL PROPERTY INSURANCE	190,147	238,840
211	5010029	78002	INTERNAL PROPERTY INSURANCE	4,343	5,456
211	5010055	78002	INTERNAL PROPERTY INSURANCE	1,612	2,024
211	5010060	78002	INTERNAL PROPERTY INSURANCE	11,331	14,233
214	1040026	78002	INTERNAL PROPERTY INSURANCE	3,143	3,948
216	5515070	78002	INTERNAL PROPERTY INSURANCE	5,756	7,229
216	5525071	78002	INTERNAL PROPERTY INSURANCE	4,893	6,146
216	5520073	78002	INTERNAL PROPERTY INSURANCE	11,496	14,439
216	5520075	78002	INTERNAL PROPERTY INSURANCE	11,568	14,531
216	5510079	78002	INTERNAL PROPERTY INSURANCE	2,802	3,519
216	5520172	78002	INTERNAL PROPERTY INSURANCE	4,600	5,777
216	5520174	78002	INTERNAL PROPERTY INSURANCE	20,959	26,327
220	6010082	78002	INTERNAL PROPERTY INSURANCE	31,429	39,478
221	6520044	78002	INTERNAL PROPERTY INSURANCE	457	575
221	6520045	78002	INTERNAL PROPERTY INSURANCE	8,267	10,384
221	6520063	78002	INTERNAL PROPERTY INSURANCE	901	1,131
221	6520067	78002	INTERNAL PROPERTY INSURANCE	590	741

Table 14
2025-2026 General Liability Insurance Table
FOR BUDGETING PURPOSES ONLY

<u>Fund</u>	<u>Dept</u>	<u>Acct</u>	<u>Description</u>	<u>2024-25</u>	<u>2025-26</u>
110	1010039	78027	INTERNAL LIABILITY INSURANCE	650,613	694,746
211	5010029	78027	INTERNAL LIABILITY INSURANCE	20,689	22,152
211	5010060	78027	INTERNAL LIABILITY INSURANCE	51,108	54,720
214	1040026	78027	INTERNAL LIABILITY INSURANCE	716	767
216	5515070	78027	INTERNAL LIABILITY INSURANCE	12,342	13,214
216	5525071	78027	INTERNAL LIABILITY INSURANCE	10,488	11,229
216	5520073	78027	INTERNAL LIABILITY INSURANCE	24,639	26,380
216	5520075	78027	INTERNAL LIABILITY INSURANCE	24,794	26,546
216	5510079	78027	INTERNAL LIABILITY INSURANCE	6,006	6,431
216	5520172	78027	INTERNAL LIABILITY INSURANCE	9,861	1,595
216	5520173	78027	INTERNAL LIABILITY INSURANCE	0	8,798
216	5520174	78027	INTERNAL LIABILITY INSURANCE	44,926	48,101
217	3010028	78027	INTERNAL LIABILITY INSURANCE	13,545	14,502
220	6010082	78027	INTERNAL LIABILITY INSURANCE	4,170	4,465
221	6520044	78027	INTERNAL LIABILITY INSURANCE	944	1,011
221	6520045	78027	INTERNAL LIABILITY INSURANCE	17,005	18,207
221	6520063	78027	INTERNAL LIABILITY INSURANCE	1,852	1,983
221	6520067	78027	INTERNAL LIABILITY INSURANCE	1,217	1,303
227	3010037	78027	INTERNAL LIABILITY INSURANCE	1,053	1,127
440	1020116	78027	INTERNAL LIABILITY INSURANCE	3,667	3,926
440	1030027	78027	INTERNAL LIABILITY INSURANCE	7,767	8,316
441	5010030	78027	INTERNAL LIABILITY INSURANCE	1,451	1,554

Table 15

FY25-26 Projected Audit Fee	\$	90,750.00
110-1010010-61101-0000-000-00000	\$	1,278
110-1510012-61101-0000-000-00000	\$	1,806
110-1015013-61101-0000-000-00000	\$	427
110-2010015-61101-0000-000-00000	\$	672
110-1025017-61101-0000-000-00000	\$	1,987
110-2510018-61101-0000-000-00000	\$	2,332
110-3010020-61101-0000-000-00000	\$	1,987
110-3010021-61101-0000-000-00000	\$	154
110-2515022-61101-0000-000-00000	\$	463
110-3510023-61101-0000-000-00000	\$	27
110-4010025-61101-0000-000-00000	\$	454
110-1045033-61101-0000-000-00000	\$	3,566
110-1010039-61101-0000-000-00000	\$	826
110-4510040-61101-0000-000-00000	\$	272
110-4515041-61101-0000-000-00000	\$	5,363
110-4510042-61101-0000-000-00000	\$	54
110-4510043-61101-0000-000-00000	\$	6,879
110-1010048-61101-0000-000-00000	\$	390
110-1010059-61101-0000-000-00000	\$	45
110-4510069-61101-0000-000-00000	\$	-
110-6515074-61101-0000-000-00000	\$	1,016
110-6515077-61101-0000-000-00000	\$	1,525
110-5010081-61101-0000-000-00000	\$	263
110-4515086-61101-0000-000-00000	\$	572
110-4510163-61101-0000-000-00000	\$	191
211-5010029-61101-0000-000-00000	\$	1,098
211-5010055-61101-0000-000-00000	\$	290
211-5010060-61101-0000-000-00000	\$	7,060
212-2010115-61101-0000-000-00000	\$	9
213-4510047-61101-0000-000-00000	\$	145
214-1040026-61101-0000-000-00000	\$	54
215-1010085-61101-0000-000-00000	\$	-
216-5515070-61101-H002-000-00000	\$	136
216-5515070-61101-H003-000-00000	\$	1,053
216-5515070-61101-H004-000-00000	\$	73
216-5515070-61101-H005-000-00000	\$	726
216-5515070-61101-H006-000-00000	\$	290
216-5515070-61101-H003-000-00000	\$	45
216-5515070-61101-H008-000-00000	\$	109
216-5515070-61101-H009-000-00000	\$	100
216-5515070-61101-H003-000-00000	\$	209
216-5515070-61101-H012-000-00000	\$	281

216-5515070-61101-H013-000-00000	\$	109
216-5515070-61101-H015-000-00000	\$	200
216-5515070-61101-H017-000-00000	\$	399
216-5515070-61101-H041-000-00000	\$	182
216-5525071-61101-P115-000-00000	\$	336
216-5525071-61101-P148-000-00000	\$	2,450
216-5525071-61101-P149-000-00000	\$	472
216-5525071-61101-P148-000-00000	\$	54
216-5520073-61101-P119-000-00000	\$	1,134
216-5520073-61101-P123-000-00000	\$	390
216-5520073-61101-P131-000-00000	\$	545
216-5520073-61101-P138-000-00000	\$	844
216-5520075-61101-P122-000-00000	\$	3,076
216-5520075-61101-P125-000-00000	\$	1,307
216-5520075-61101-P162-000-00000	\$	281
216-5520075-61101-P145-000-00000	\$	73
216-5520075-61101-P152-000-00000	\$	445
216-5510079-61101-P101-000-00000	\$	163
216-5510079-61101-P102-000-00000	\$	1,089
216-5520172-61101-P137-000-00000	\$	1,461
216-5520172-61101-P139-000-00000	\$	535
216-5520172-61101-P140-000-00000	\$	545
216-5520173-61101-P124-000-00000	\$	2,260
216-5520173-61101-P136-000-00000	\$	227
216-5520173-61101-P166-000-00000	\$	1,452
216-5520174-61101-P120-000-00000	\$	6,117
216-5520174-61101-P128-000-00000	\$	1,053
216-5520174-61101-P130-000-00000	\$	2,977
216-5520174-61101-P132-000-00000	\$	1,044
216-5520174-61101-P142-000-00000	\$	1,071
216-5520174-61101-P163-000-00000	\$	327
217-3010028-61101-0000-000-00000	\$	445
220-6010082-61101-0000-000-00000	\$	898
221-6520041-61101-0000-000-00000	\$	563
221-6520044-61101-0000-000-00000	\$	209
221-6520045-61101-0000-000-00000	\$	2,360
221-6520063-61101-0000-000-00000	\$	-
221-6520067-61101-0000-000-00000	\$	154
226-1010034-61101-0000-000-00000	\$	227
227-3010037-61101-0000-000-00000	\$	91
429-1010051-61101-0000-000-00000	\$	64
232-1010054-61101-0000-000-00000	\$	1,806
440-1020016-61101-0000-000-00000	\$	1,280
440-1030115-61101-0000-000-00000	\$	436
440-1030027-61101-0000-000-00000	\$	690
440-1020116-61101-0000-000-00000	\$	454
440-1030117-61101-0000-000-00000	\$	-

440-1030161-61101-0000-000-00000	\$	91
645-5015129-61101-0000-000-00000	\$	998
648-1025014-61101-0000-000-00000	\$	399
150-1010052-61101-0000-000-00000	\$	36
252-5010062-61101-0000-000-00000	\$	27
680-1035038-61101-0000-000-00000	\$	2,414
440-1030041-61101-0000-000-00000	\$	145
233-1010055-61101-0000-000-00000	\$	9
216-5515070-61101-H016-000-00000	\$	109
138-1010056-61101-0000-000-00000	\$	-
216-5520073-61101-P124-000-00000	\$	-
216-5520073-61101-P132-000-00000	\$	-

Table 16
Budget Calendar
Fiscal Year 2025-2026

December 12	Board consideration and approval of discretionary allocations.
January 7	Management Round Table Budget kick off, 7:30 a.m., (Rm. 32)
February 21	Budgets must be entered in the financial system by 5 p.m.
Feb. 24 – March 19	Budget Staff meets with individual departments.
April 5	Department budget message due to Carolina Rook by 5 p.m.
March 19	Budget revisions due to Mike Barnhart by 5 p.m.
March 25	Publication of Notice of Budget Meeting by Carolina Rook (N-R and website).
March 28	Supplemental information and org charts (<u>one copy</u>) due to Carolina Rook by 5 p.m.
April 28 – April 30	Budget Committee Meetings begin, (Rm. 32 refer to Table 18 for dates and times).
April 30	Budget Committee approves budget and sets tax rate, (Rm. 32 or Virtual)
May 2	Tabloid narratives due to Carolina Rook by 5 p.m.
May 2	Budget revisions due to Mike Barnhart by 5 p.m.
May 21 - May 23	Publication of Budget Tabloid.
May 29	Budget Hearing held by the Board, (Rm. 32 or Virtual)
June 12	Budget adopted by the Board, (Rm. 32 or Virtual)
June 27	Budget filed with Assessor=s office and Clerk=s office.
July 16 - 18	Bound budget distributed by Carolina Rook .

Table 17
Administrative Review of
Department Budgets

Administrative budget staff will be reviewing department budgets. This is an effort to make the budget process more efficient. Budget staff will be reviewing specifically the following questions:

1. Does the department budget balance?
2. Do all internal transfers balance?
3. Do revenue and charges balance?
4. Is the FTE count correct?
5. Are all account codes accurate?
6. Are beginning and ending balances within Budget Committee guidelines?
7. Does the budget reflect year to date actual expenditures?
8. Are footnotes utilized fully?
9. Are anticipated new grant positions footnoted?
10. Did the department provide an explanation of cuts made to balance?
11. Are add-back requests and/or new positions justified and explained per budget instructions?

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

<u>Date</u>	<u>Time</u>	<u>Department</u>
February 25	9:30-10:30	Fair
February 25	10:30-11:00	County Counsel
February 25	11:30-12:00	Treasurer
February 26	9:00-10:00	Clerk
February 26	1:00-2:00	Assessor
February 26	2:00-2:30	Transit
March 4	9:00-10:00	Information Technology
March 4	10:00-12:00	HHS
March 11	9:00-10:00	Planning
March 11	10:00-10:20	Law Library
March 11	1:00-3:00	Sheriff's Office
March 19	1:00-2:30	Public Works
March 20	2:30-4:30	Community Justice
March 25	9:00-10:00	District Attorney
March 25	10:00-11:00	Administration*

*includes the following budgets: Facilities and Commissioners.

Table 18
Yamhill County Budget Committee Meeting Schedule
Fiscal Year 2025 – 2026

April 28 – April 30, 2025

Location: Room 32, Courthouse

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

Guidelines for County Departments:

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

Monday, April 28

9:00 – 9:45 a.m.

Election of Officers

Adoption of Budget Committee Minutes, April 29 - May 1, 2024

Briefing, Ken Huffer, County Administrator/Budget Officer

10:00 – 12:00 p.m.

Health & Human Services Team

Lindsey Manfrin, HHS Director

12:00 p.m.

Lunch

1:30 - 2:00 p.m.

Culture & Recreation Team

Gary Wertz, Fair Manager

Travis Pease, Parks Division Manager

Justin Hogue, Systems Development Fund

2:00 - 2:30 p.m.

Land Use Team

Ken Friday, Planning and Development Director

Planning and Development

Surveyor's office and Corner Restoration

2:30 p.m.

Break

2:45 – 3:30 p.m.

Public Works Team

Mark Lago, Road Department Director

3:30 – 4:45 p.m.

General Administration

Ken Huffer and Justin Hogue

Board of Commissioners

Administrative Services

Internal Services

5:00 p.m.

Public Hearing

Table 18
Yamhill County Budget Committee Meeting Schedule
Fiscal Year 2025 – 2026

April 28 – April 30, 2025

Location: Room 32, Courthouse

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

Tuesday, April 29

9:00 a.m. – 12:00 p.m.

Criminal Justice Team

Kate Lynch, District Attorney
Jessica Beach, Community Justice Director
Sam Elliott, Sheriff
Ken Huffer, 911 + Dispatch Dues

12:00 p.m.

Lunch

1:30 - 2:00 p.m.

Community Services Team

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

2:00 - 5:00 p.m.

General Government Team

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

Wednesday, April 30

9:00 - 10:30 a.m.

Compensation Committee

10:30 a.m. – 12:00 p.m.

Deliberation and Budget Approval

12:00 p.m.

Lunch (if needed)

1:30 p.m.

Deliberation continued (if needed)

Approved by the Yamhill County Board of
Commissioners on 12/12/24
via Board Order 24-352