

YAMHILL COUNTY

2009-2010 Yamhill County Budget



County Courthouse

Dear Yamhill County Citizens,

On behalf of the Board of Commissioners and our citizen Budget Committee, I am pleased to present our annual budget for the upcoming 2009-10 fiscal year, which begins on July 1. This year we have changed the format of this budget publication to make it easier to read and understand. The budget descriptions are grouped by programs (also referred to as "service teams"). We have eight programs or "service teams" and the financial summaries are based on each of these programs. We hope that you find this new structure more informative.

We know that individuals, families, and businesses in Yamhill County are feeling the effects of the current recession and county government is no different. However, we are committed to providing the public services that you need. Yamhill County has a long history of budgeting prudently and building reserves for a "rainy day." These reserves will help us meet our fiscal challenges for the 2009-10 fiscal year, while not entirely filling the "budget holes" caused by the severe financial crisis that our state government is experiencing (funding from the State of Oregon for specific programs is the single largest revenue source for Yamhill County).

While some Yamhill County programs face significant fiscal challenges, other areas of the budget have good news.

First, our challenges: The Criminal Justice program is feeling the ripple effects of major cuts in state funding to the Community Corrections Department. These funds not only helped to support the parole and probation function, they also helped to fund the jail. The Juvenile Department will also see reductions in state funding of a lesser magnitude. Both Community Corrections and the Sheriff's Office have applied for federal grants to fill in the budgetary holes created by the cuts at the state level. If successful, the county will be able to continue its policies of providing meaningful sanctions against persons convicted of crimes who violate their conditions of probation.

Another decrease in state funding is affecting the General Government program, primarily the Assessment and Taxation function (A&T). A&T is also experiencing losses in fee income.

The downturn in the housing industry has already affected the Planning and Clerk's offices. These fee-based departments have seen sizable declines in revenue and have already had to reduce staffing.

Property taxes provide the second largest income source to Yamhill County. For the last several years, the county has experienced significant growth in assessed value due to new construction. The sharp decline in building will reduce any growth from this activity to minimal levels. It is also anticipated that property tax collection will decrease as unemployment sadly takes its toll on some homeowners.

Despite all of these challenges, there are some bright spots in the areas of Public Transit and Public Works. The federal government has made a significant increase in the funding of capital improvements for transit. This includes the purchase of larger buses and construction of bus facilities. The overall increase in the total budget is due primarily to the expected receipt of these grant funds. Yamhill County has been awarded dollars for a stimulus project. This will fund one major county road improvement. Since the project has already been engineered, Public Works will be able to go to bid during the current construction season and take advantage of a highly favorable bidding climate. In addition, the Budget Committee authorized the county to borrow against future revenue to advance the construction date of projects planned for next year and take advantage of the lower project costs available in the current construction season.

I wish to recognize the hard work of our Budget Committee members, Dennis Geocks, Ken Austin III, and Michael Green, who put in three long days to review the proposed budget. In addition, we have the department heads, business managers, and budget staff to thank for their work in putting this document together. If you wish to comment on the budget, you may do so by attending the public hearing on June 24th at 9:00 a.m. in Room 32 of the courthouse, contact us by mail at Commissioners Office, 535 NE Fifth St, McMinnville, OR 97128, or by e-mail either to me at lewisl@co.yamhill.or.us or to our budget officer at krawczyk@co.yamhill.or.us. We also welcome your phone calls at (503) 434-7501.

Sincerely yours,

Leslie Lewis
Chair, Yamhill County Board of Commissioners

NOTICE OF BUDGET HEARING

A meeting of the Yamhill County Board of Commissioners will be held at 9:00 a.m. on Wednesday, June 24, 2009, in the Yamhill County Courthouse, 535 NE Fifth St, McMinnville, Oregon, to discuss the budget for the fiscal year beginning July 1, 2009. Public comment and testimony will be taken at the meeting. A summary of the budget as approved by the Yamhill County Budget Committee may be inspected or obtained free of charge at 434 NE Evans St in McMinnville between the hours of 8:00 a.m. and 5:00 p.m., Monday through Friday. The budget was prepared on a basis of accounting consistent with the previous fiscal year.

Leslie Lewis
Chair, Yamhill County Commissioners

EXPENDITURES	2007-08 ACTUAL (1)	2008-09 ADOPTED (2)	2009-10 APPROVED (3)
Personnel Services	31,509,268	35,321,191	36,311,607
Materials & Services	23,148,088	24,935,933	27,244,579
Capital Outlay	2,141,372	8,745,626	8,908,705
Special Payments:			
Debt Service	124,925	243,150	286,574
Transfers (4)	2,033,463	2,595,537	2,405,313
Contingency (9) (10)	-	4,079,744	4,289,436
TOTAL EXPENDITURES	58,957,116	75,921,181	79,446,214
UNAPPROPRIATED BALANCES (5)	-	6,054,514	6,202,603
TOTAL BUDGET	58,957,116	81,975,695	85,648,817
RESOURCES			
Beginning Balances (6)	25,668,620	19,238,567	17,995,444
Property Taxes (7)	14,457,027	15,150,000	15,666,000
Licenses & Permits	1,691,219	1,250,343	1,111,126
Intergovernmental	20,506,931	21,284,123	25,355,012
Service Charges	11,962,516	12,353,596	12,237,756
Fines & Forfeitures	684,724	462,835	470,635
Interest Earnings	996,131	488,020	333,800
Other Income	1,155,223	807,398	1,693,325
Internal Income	8,312,467	10,940,813	10,785,719
TOTAL RESOURCES	85,434,858	81,975,695	85,648,817
Number of Full-Time Equivalent Employees (8)	430.6	458.0	441.4
Debt Outstanding as of 7/1	1,115,000	1,035,000	2,260,000
Total Debt	1,115,000	1,035,000	2,260,000

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 on June 25, 2008, plus any mid-year adjustments.
- (3) Approved refers to the budget approved by the budget committee on May 6, 2009.
- (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 2007-08, 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

The Yamhill County Budget Committee approved on May 6, 2009, a property tax rate for Yamhill County Government of \$2.5775 per \$1,000 of assessed value for the 2009-10 fiscal year. This rate will become final after the Board of Commissioners holds the public hearing and adopts the budget for 2009-10. The Board cannot increase the tax levy above the rate approved by the budget committee.

TAX LEVY SUMMARY

Purpose	Levied 2008-09 (Current Year)	Tax Rate
Operations (Permanent Rate)	\$ 16,127,033	\$ 2.5775
Total Levy	\$ 16,127,033	\$ 2.5775

Purpose	Taxes Needed to Balance 2009-10 (1)	Estimated Taxes not to be Collected (2)	Estimated Property Tax Levy	Property Tax Rate
Operations (Permanent Rate)	15,216,000	1,233,730	16,449,730	\$ 2.5775
Total Levy	15,216,000	1,233,730	16,449,730	\$ 2.5775

(1) The levy equals the Property Tax Rate times the Assessed Value. The county's assessed value was estimated at \$6.3 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.

CRIMINAL JUSTICE PROGRAM

The **District Attorney's Office** consists of two departments; the main criminal prosecution office and Family Support. The proposed 2009-10 budget reflects several personnel changes. A .2 FTE manager has been added to the Family Support office. At the same time, there is a .2 FTE manager reduction in the criminal office budget. A legal assistant position historically placed in the DA's office and funded by SB 1145 Community Corrections funds continues to be housed in the DA's office, but the 1.0 FTE allocation and cost has been shifted to the DA's budget. To assist in balancing the proposed budget, the general fund allocation was increased by \$50,000 and there is a one-time transfer of \$40,000 revenue to the DA's office from Public Works. Even with these revenue enhancements, mandated personnel cost increases exceed the increase in allocation, especially in light of the 1.0 FTE position transfer mentioned above. As such, the proposed budget shows a 1.0 FTE elimination. The eliminated FTE is a receptionist position.

Sheriff's Office - "The Mission of the Yamhill County Sheriff's Office is to provide our citizens with high-quality law enforcement services in an ethical and fiscally responsible manner."

The **Jail** (10-41) is a continuous 24-hour operation with total FTE of 34.5 (plus 3 deputies in Community Corrections). Reduction of 1 Clerk and 1 Deputy are shown in the Community Corrections Fund, as well as a reduction of 1 RN3 and increase of 1 Medical Tech position. The Jail has recently undergone a remodel, adding much-needed medical and intake facilities.

Marine Patrol (10-42) is responsible for more than 40 miles of the Willamette River, from the Wheatland Ferry to the I-5 Bridge. This program receives partial funding from the Oregon State Marine Board.

Patrol (10-43) provides 24-hour law enforcement services to 718 square miles in Yamhill County and a population of over 93,000. The Sheriff's Office will continue contracting direct enforcement services with the cities of Dayton, Lafayette, Sheridan, and Willamina, as well as providing emergency backup and investigative expertise to the cities of Amity, Carlton, Dundee, McMinnville, Newberg, and Yamhill. There are reductions of .48 FTE Operations Support and .5 FTE Evidence Technician positions.

YCINT (10-69), Yamhill County Interagency Narcotics Team, is comprised of detectives from the Yamhill County Sheriff's Office, Oregon State Police, and the McMinnville and Newberg-Dundee Police Departments.

Dog Control (13-47) provides 24-hour dog control services for most of the county, with the exception of the cities of Newberg and Dundee. Staff includes 2 full-time officers, .25 Captain, 1 clerk, and volunteers. The Dog Control Ordinance has been amended to permit 1-, 2-, and 3-year licensing, minimizing the inconvenience to our community in having to re-license their dogs every year. Dog Control is a self-funded program with 100% of its revenue coming from the issuance of dog licenses, citations, pet adoptions, and donations.

Court Security (49-86) has four essential functions: security of the courthouse, county building security, inmate escort, and inter-facility inmate transports.

Juvenile Probation & Detention - Due to reductions in state grant revenue and detention bed rental income, Juvenile Department staffing was reduced by 2.24 FTE. These cuts consist of decreases in full-time positions and elimination of part-time positions in probation, detention, community service, detention, and administrative support.

Community Corrections provides community supervision, services, and sanctions to convicted people residing in the county. Our caseload count as of 4/1/09 was 1466 misdemeanor and felony offenders. State enhancement funding provides a grant-in-aid allocation share to the county to provide community supervision for felony offenders. The county provides funding through a general fund allocation for supervision of misdemeanant cases, primarily domestic violence and driving while intoxicated. State funding for community corrections is authorized through legislative action. As the legislature has yet to approve the 2009-11 state biennial budget, this 2009-10 community corrections budget has been prepared based on the Governor's Recommended Budget that was published on 12/1/08. Yamhill County will receive a 2.15% workload budget allocation (down from 2.32% last biennium). As the exact amount that the legislature will authorize for community corrections funding remains unknown at this time, it is likely that budget adjustments will be required.

Aviation Support provides helicopter support to law enforcement and other public safety activities with an aircraft donated to the county by the Federal Department of Defense.

BUDGET SUMMARY - CRIMINAL JUSTICE

2006-07 ACTUAL	2007-08 ACTUAL	2008-09 ADOPTED		2009-10 APPROVED
		178.81	PERSONNEL COUNT	178.0
12,653,241	13,555,940	15,890,965	GENERAL FUND	15,909,568
252,173	309,064	482,860	DOG CONTROL FUND	530,350
4,248,458	4,212,876	7,157,862	COMMUNITY CORR. FUND	5,299,927
179,351	289,665	381,000	9-1-1 TAX FUND	260,500
94,477	141,356	193,441	COURTHOUSE SECURITY FUND	187,544
17,427,700	18,508,901	24,106,128	TOTAL CRIMINAL JUSTICE	22,187,889

HEALTH & HUMAN SERVICES (HHS) PROGRAM

The HHS budget includes several departments that provide a variety of health-related services. Community Health provides public health services, including communicable and chronic disease prevention, maternal and child health, school-based nursing, health promotion, and environmental health, which includes small water systems, restaurant, and food service inspection. Developmental Disabilities services provide a continuum of support and case management to children and adults who have a developmental disability. Housing, skill training, and employment services to people with developmentally disabilities are primarily contracted to private providers in the community. Mental Health services include evaluation, illness management, and treatment services for adults with mental illness, including psychiatric medication and residential supports. Abacus provides recovery-focused life skills and vocational rehabilitation for adults with severe mental illness. Enhanced residential services provide specialized supports to individuals with severe mental illness who need specialized medical care within the residential setting. Family and Youth services provide psychiatric, mental health and addictions assessment, and treatment services to children and families. Family and Youth also includes several programs that directly respond to the needs of youth that come to the attention of the juvenile justice system. Chemical Dependency services provide drug and alcohol treatment to adults with addictive disorders. Chemical Dependency includes specialized services for treatment of individuals on parole and probation, including the two county Drug Courts. Central Services provides administrative functions of the department, including medical billing, records, fiscal services, and grant administration.

The modest reductions in staff in the HHS fund may appear out of synch with published reports of significant cuts to state funding, which represents the predominant revenue source for the HHS fund. In fact, there are significant cuts to many state-funded programs and some are antici-

pated to be eliminated. However, there was a concurrent increase in federal revenue that helped to offset the loss of state funds. Secondly, the Budget Committee has approved a three-year plan to draw down fund balances in the HHS Fund to offset reductions in critical services during the current recession. While the overall HHS fund staffing requirements reduction is small, some areas, especially mental health and addictions treatment services to uninsured adults, may see significantly reduced access in the event that the state legislature does not take action to restore funding. Given the level of HHS fund balances committed by the Budget Committee, any legislative action that would further reduce anticipated revenue would lead directly to reduction in staffing.

BUDGET SUMMARY - HEALTH & HUMAN SERVICES

2006-07 ACTUAL	2007-08 ACTUAL	2008-09 ADOPTED		2009-10 APPROVED
		145.1	PERSONNEL COUNT	142.2
13,188,620	12,366,440	16,536,099	HHS FUND	17,064,050

GENERAL GOVERNMENT PROGRAM

Commissioners: This budget provides for the salaries and expenses of the three members of the Board of Commissioners. It also pays office expenses for the Board Secretary, Receptionist, and Budget Officer. Resources come from general fund revenue and interdepartmental charges.

Administrative Services: This budget funds accounting, personnel, payroll, and budgeting for Yamhill County. The 2009-10 budget moves .10 FTE of the Budget Officer from the Commissioners' budget to Administrative Services and reduces Personnel Officer FTE to 1.0. 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 45,000 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, maintaining ownership, and legal descriptions. Changes for the 2009-10 budget: This year's budget is increasing the FTE from 17.9 to 18.08 by increasing the Supervising Appraiser from .5 to 1.0 and eliminating a Program Supervisor of .3 FTE. General fund allocation increased 5%. Estimated reductions in grant revenue are Assessment & Taxation (CAFFA), \$320,000 to \$274,000, and ORMAP, \$14,500 to \$10,000.

The **Yamhill County Clerk's** budget is allocated to four direct service programs: Elections and Voter Registration, Public Records and Recording, Licenses and Passports, and Board of Property Tax Appeals. Currently, the Clerk's Office is self-supporting from fees received. No general fund revenues are part of the clerk's budget. The requested budget reflects a drop in recording and public records revenue and a drop in expenses. Real property recording activity is showing a decrease in revenue of 40%. Real property recording activity and revenues will continue to reflect the fluctuations of the real estate market. Due to a drop in revenue and workload, two Office Specialist Technician positions have been cut. Most office equipment is fairly new and only a few database systems may have to be upgraded, in part subject to direction of the legislature. The legislature is considering action that would add expense to the Clerk's Office, but no additional revenue.

Veterans Services: This budget provides for the salaries and expenses for a full-time Service Officer and a full-time Office Specialist 2. It also provides for the overhead expense for one work-study or one veteran volunteer. Resources come from the general fund discretionary dollars, video lottery economic development dollars, Oregon Department of Veterans' Affairs legislative allocations, and donations.

Facilities Maintenance: This internal services unit provides the maintenance, remodeling, utilities, and cleaning for all county facilities except the jail. The Public Health remodel is complete. It is anticipated that federal stimulus funds will assist the county in upgrading some of the county facilities this year. Funding is a mix of general resources and internal service charges.

Information Systems provides strategic planning, implementation, and support of computer equipment and software technology services to all departments. Services include network support, personal computer maintenance, and business analysis/re-engineering projects. In addition, significant interface with outside agencies through network services is provided. Funding comes from property taxes and other discretionary revenue, the Assessment & Taxation Grant, user fees, and interdepartmental service charges.

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

The **Communications** division provides telephone services to all county departments and the City of McMinnville. This includes the maintenance and programming of a central phone switch, support of service moves and changes in departments, and interface with external phone service providers. Funding supporting this division comes from interdepartmental service charges based on the number of phones and services provided. No general fund revenue is used to directly support this division.

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

BUDGET SUMMARY - GENERAL GOVERNMENT

2006-07 ACTUAL	2007-08 ACTUAL	2008-09 ADOPTED		2009-10 APPROVED
		64.5	PERSONNEL COUNT	61.2
5,036,392	5,308,235	6,896,910	GENERAL FUND	6,914,505
25,370	18,456	161,201	CLERK'S RECORDS FUND	157,501
1,093,696	1,173,756	1,170,199	CAPITAL IMPROVEMENT FUND	1,183,072
323,218	338,075	522,549	COMMUNICATIONS FUND	806,374
6,478,676	6,838,522	8,750,859	TOTAL GENERAL GOVERNMENT	9,061,452

PUBLIC WORKS PROGRAM

Public Works is comprised of three divisions: Road, Fleet, and Engineering & Administration. The road division relies upon state shared revenues (gas tax, weight mile fees, license fees, title transfer fees, etc.) for more than 75% of its total revenue. Next year's revenue from this source is anticipated by the state at a 9% decline from the previous biennium. Budget year 2008-09 included one-time money (\$400,000) from ODOT by way of SB994. The proposed budget shows a decline in Federal Forest receipts, dropping from over \$450,000 to \$405,000. This decline reflects the ratcheting down of PL 106-393, the Secure Rural Schools and Communities Act. \$405,000 is 81% of fiscal year 2007-08. The 2008-09 Public Works budget identified 38.4 FTE and the proposed budget supports 32 FTE. These reductions are based on five early retirements that were offered in 2008-09 and the elimination of the Road Master position.

A priority list of repair projects at various locations, including bridges as well as gravel and paved road surfaces, has been planned for the summer of 2009. This will be the sixth budget year for the Bridge Capital Improvement Fund. This fund's revenue comes from the Oregon Transportation Improvement Act of 2003 (OTIA III). Yamhill County submitted eight applications for potential bridge replacement projects during the fall of 2003. Six of these applications were approved by the Oregon Transportation Commission in March of 2004. All six of the approved bridge projects are open to traffic at this time.

The Bicycle/Footpath Fund, Fund 41, is budgeted by Public Works. This fund's revenue is the constitutionally guaranteed 1% of the state shared revenue as detailed above. Bike path projects for Tice Park, Grand Ronde Road, and Newberg's 2nd Street improvements are listed in this fund.

Public Works also manages Fund 45, the Motor Vehicle Fund. This fund handles the county's vehicle collision self-insurance, fleet and equipment replacement, and the underground storage tank replacement fund.

BUDGET SUMMARY - PUBLIC WORKS

2006-07 ACTUAL	2007-08 ACTUAL	2008-09 ADOPTED		2009-10 APPROVED
		38.0	PERSONNEL COUNT	32.1
6,004,670	5,781,214	7,365,412	ROAD FUND	8,096,638
5,106,571	3,972,907	1,279,497	CAPITAL PROJECTS FUND	635,562
1,285	1,407	449,286	BICYCLE FOOTPATH FUND	380,623
<u>117,077</u>	<u>255,038</u>	<u>1,802,969</u>	VEHICLE REPLACEMENT FUND	<u>2,707,657</u>
11,229,603	10,010,566	10,897,164	TOTAL PUBLIC WORKS	11,820,480

LAND USE PROGRAM

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

The **Surveyor's Office** (Fund 10-21) restores and maintains government land survey monuments, checks subdivision and partition plats, and files private surveys for compliance with statutory requirements. Reduction in FTE levels for 2009-10 (from 1.1 to .7 FTE) is due to transferring additional time of existing employees into Corner Restoration.

Corner Restoration (Fund 27-37) is dedicated to restoring and maintaining government land survey monuments. Addition to FTE levels for 2009-10 is due to transferring existing employees from the general fund plus two new employees (total 2.9 FTE).

BUDGET SUMMARY - LAND USE

2006-07 ACTUAL	2007-08 ACTUAL	2008-09 ADOPTED		2009-10 APPROVED
		24.0	PERSONNEL COUNT	20.4
1,684,299	1,809,229	2,282,328	GENERAL FUND	1,552,704
680,026	746,574	3,691,553	SOLID WASTE FUND	3,934,891
<u>150,446</u>	<u>183,449</u>	<u>928,261</u>	CORNER RESTORATION FUND	<u>944,160</u>
2,514,771	2,739,252	6,902,142	TOTAL LAND USE	6,431,755

CULTURE & RECREATION PROGRAM

The **Fairgrounds** budget has increased less than .5% from 2008-09. We receive no general fund monies. Any and all money received from video lottery must be spent on capital improvements.

Parks: The Yamhill County Parks program, a division of the Community Corrections Department, blends the availability of supervised inmate workers with the strategic planning of the Parks & Recreation Board to manage, preserve, and restore Yamhill County's 15 parks, which total over 100 acres located throughout the county. Parks provide outdoor recreation and education opportunities (such as picnicking, boating, and nature study) for citizens and visitors of Yamhill County. The Parks Board looks at the county's long-term recreational needs, sets improvement goals, and recommends policies that relate to park usage and operations. The Parks Coordinator directs maintenance activities and improvement projects that balance the natural, historic, and aesthetic qualities of the parks with recreational and educational use. Dedicated Parks staff maintains the park system throughout the year and carries out improvement projects. The Parks budget is funded from general revenue and fees.

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

BUDGET SUMMARY - CULTURE & RECREATION

2006-07 ACTUAL	2007-08 ACTUAL	2008-09 ADOPTED		2009-10 APPROVED
		3.4	PERSONNEL COUNT	3.4
232,334	211,898	311,177	GENERAL FUND	321,354
368,039	515,876	533,185	FAIR FUND	530,007
<u>59,486</u>	<u>166,147</u>	<u>168,400</u>	SDC FUND	<u>122,450</u>
659,859	893,921	1,012,762	TOTAL CULTURE & RECREATION	973,811

COMMUNITY SERVICES PROGRAM

Commission on Children and Families: The Commission's legislative mandate is to assist government, service providers, non-profits, communities, and families in working together to help families become healthier and more self-sufficient. The 19-member volunteer commission and staff focuses on policy development, community mobilization, system development, and service development through community planning and implementation. Commission funds are a mixture of state, federal, and private grants.

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: There are significant changes to the Yamhill County Transit Area (YCTA) budget this year. We have received a large allocation of federal funding through the American Recovery and Reinvestment Act (ARRA) and Omni-bus that have significantly increased the transit budget this year. These funds will be used to purchase larger buses and develop a transit mall. The discretionary grant funds we receive from ODOT were reduced by more than 50% for the 2009-11 biennium. Some general fund dollars are included in this budget.

Economic Development: These are video lottery dollars granted to 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 School: By law, the county is required to share 25% of its Federal Forest income with county schools.

BUDGET SUMMARY - COMMUNITY SERVICES

2006-07 ACTUAL	2007-08 ACTUAL	2008-09 ADOPTED		2009-10 APPROVED
		4.3	PERSONNEL COUNT	3.4
1,363,893	988,157	1,920,629	GENERAL FUND	4,605,256
74,550	87,358	119,860	LAW LIBRARY FUND	130,810
169,729	169,102	169,000	COUNTY SCHOOL FUND	142,750
674,132	648,078	944,710	CCF FUND	875,646
<u>275,246</u>	<u>376,495</u>	<u>665,300</u>	ECONOMIC DEVELOPMENT FUND	<u>545,000</u>
2,557,550	2,269,190	3,819,499	TOTAL COMMUNITY SERVICES	6,299,462

INTERNAL SERVICES PROGRAM

Non-Departmental: This is the "miscellaneous" portion of the general fund budget. Included here are insurance payments, postage, Homeland Security Grants to assist with construction of the emergency communications system, and other items. Dollars come from general resources, service charges, and grants.

Title 3: This fund is supported by 7% of the dollars that the commissioners are required to set aside for forest-related projects under federal legislation that continued Federal Forest and O&C payments to counties.

Capital Improvement: This budget unit contains the county building improvement account and the dollars to maintain and pay debt service. The 2009 project was to remodel the interior of the Public Health building. Dollars come from rental income and internal service charges.

O&C Reserve: The future of federal forest payments is uncertain. The county is saving a portion of the non-dedicated O&C funds as an emergency reserve or to fund future major capital projects. Funding comes from federal dollars and interest.

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 also contains a PERS reserve, which is helping to buffer the cost increases in PERS. A reduction in PERS charges for the period 2009-11 is allowing the county to boost this reserve. It is inevitable that PERS rates will increase after 2011 due to the economic downturn. A self-insurance for the dental benefit will be implemented out of this fund in September 2009. The resources come from internal service charges, interest, and premium refunds.

BUDGET SUMMARY - INTERNAL SERVICES

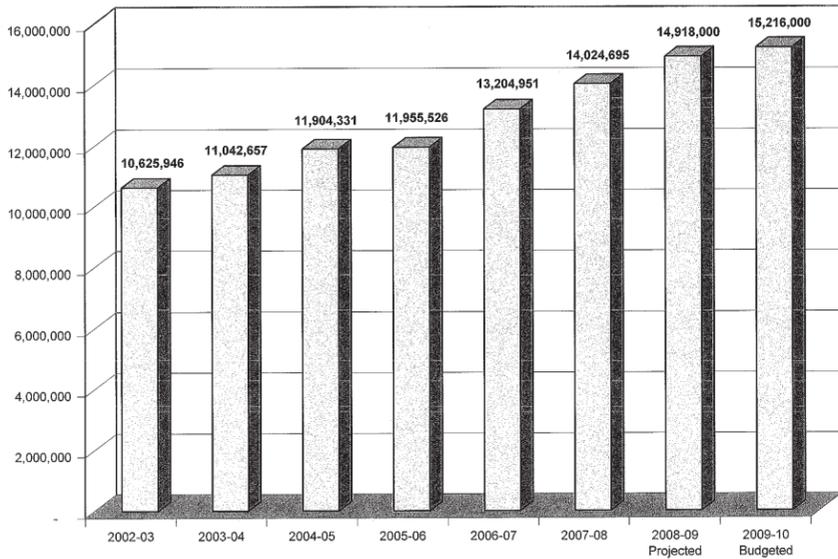
2006-07 ACTUAL	2007-08 ACTUAL	2008-09 ADOPTED	INTERNAL SERVICES PROGRAM	2009-10 APPROVED
		0	PERSONNEL COUNT	0
3,020,247	2,754,844	5,347,626	GENERAL FUND	5,944,147
183,446	322,008	50,500	TITLE 3 FUND	117,690
2,273,190	1,048,291	1,194,215	CAPITAL IMPROVEMENT FUND	1,101,739
	0	657,000	O&C RESERVE FUND	1,120,000
		1	HOTEL MOTEL TAX FUND	1
<u>1,272,340</u>	<u>1,178,334</u>	<u>2,694,100</u>	INSURANCE RESERVE FUND	<u>1,924,803</u>
6,749,223	5,303,477	9,943,442	TOTAL INTERNAL SERVICES	10,208,380

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.

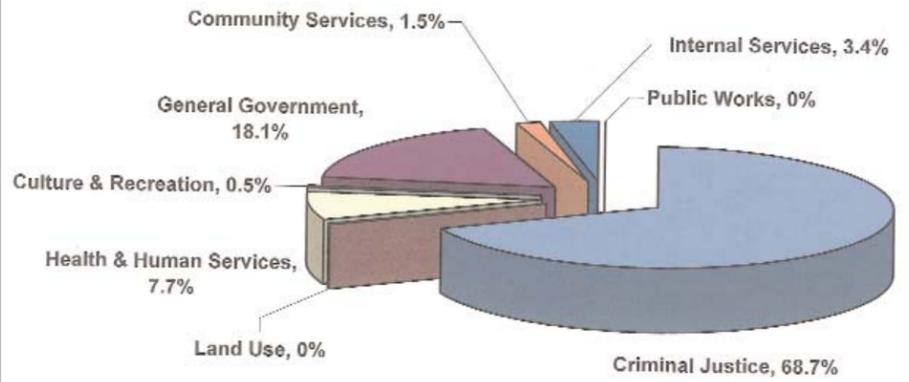
Current Year Property Tax Collections - 2002-03 - 2009-10

Property tax collections in Yamhill County have been increasing due to growth caused by new construction. This increase is expected to be minimal for the 2009-10 fiscal year.



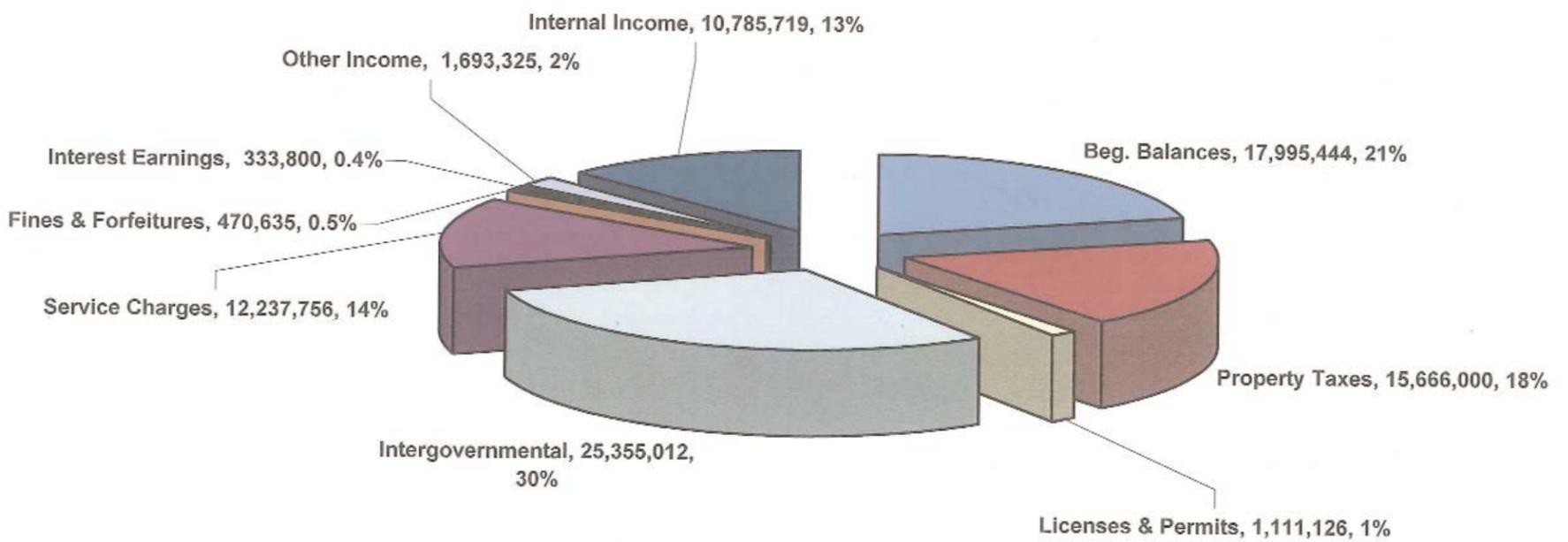
Where Your Property Tax Dollars Go - 2009-2010

The majority of property taxes collected for Yamhill County go to support Criminal Justice activities. Other programs rely more heavily on fees and grants.



County Sources of Revenue - 2009-2010

This chart shows where county revenue comes from. The largest source is intergovernmental revenue (state and federal funds), followed by balances, property taxes, and fees & charges.



View from near Bald Peak State Park after the December 2008 storm.



A county grader tackles the snow on Melott Road.