



2013-2014 Yamhill County Budget



Jerry Wilson, Veterans' Services Officer, at the new office location on Evans St.

Greetings to the Citizens of Yamhill County,

On behalf of the Board of Commissioners and the Budget Committee, I am pleased to present the annual county budget as approved for fiscal year 2013-2014. I hope you find this tabloid both informative and helpful. There are a few things I would like to draw attention to. As usual, the information is grouped by service teams or program areas.

We are very pleased to report that the economy in Yamhill County is showing signs of gradual recovery. This is seen in the increased activity in the Clerk's Office and the Planning Department, which are funded through user fees. However, because new construction and permit recording revenues have not yet reached the level of previous years, in the future we may need to add general fund dollars to those departments. It is the constant goal of the commissioners and administrative staff to keep the cost of government as low as possible while providing necessary and required services, but these two departments have now cut staff to the minimum acceptable level for maximum efficiency of operation.

Wherever possible, the Board seeks ways to shrink unnecessary government expense. Two years ago when the treasurer resigned, the Board made the position part-time to fit the actual scope of responsibilities. This year, with the retirement of the surveyor, we commissioned a workload study. As a result of that study, the Surveyor's Office has now been combined with the Planning Department. This reorganization is improving services to the public, increasing efficiency, and reducing administrative costs.

Thanks to Yamhill County's strong public safety team, the local crime rate continues to decline. The courts and public safety departments are implementing the Evidence-Based Decision Making Initiative (EDBMI) model in our local criminal justice system, with a goal of increasing public safety in a cost-effective manner.

In 2011 and 2012, the legislature completely revamped the Oregon Health Plan delivery system and required counties to participate in "Coordinated Care Organizations" or CCOs to provide the "triple aim" of the Governor: Better Care, Better Health, Lower Cost. Yamhill County has joined cooperatively with nearly all local medical providers to form Yamhill County Care Organization (YCCO), a unique county-wide CCO that is drawing statewide attention for its innovations. It has been operating since last October and we are cautiously optimistic at the early outcomes.

After years of community effort, ODOT finally broke ground on the Newberg-Dundee Bypass! ODOT will continue to purchase land and do preparatory work this summer, and will award build contracts next spring. The county has received bonding authority from ODOT that will provide the county's share of the local match dollars. The good news is that we are getting an amazingly low interest rate that should come in at around 2% over 20 years.

The county's Road Department will begin to recondition many of the county's gravel roads during 2013-14. For the past decade, most road funding was required to refurbish the asphalt road system, and now the department is able to give more attention to the gravel roads. There are also plans to make safety improvements to specific rural intersections.

The county received a federal grant to build a public transit mall, which will provide a much safer location for the many citizens who use this system. It will be built on Second Street in McMinnville at the site of the former YCAP building. Another exciting grant award is for the Yamhelas Westsider Trail project. These funds will purchase a portion of right-of-way from Union Pacific Railroad for the abandoned rail line between Carlton and Yamhill. The county has joined with the local, community-based Yamhelas Westsider Trail organization, and will be providing the required match funds from a funding source that is reserved for one-time expenditures. The goal is for all 17 miles of the right-of-way between Highway 99W and the Gaston area to be purchased, preserving this important area for public use.

After 10 years of no changes on the Board of Commissioners, this year Allen Springer joined the Board and is bringing a great deal of energy, knowledge, and wisdom to this position. The Board gives special thanks to the citizen members of the Budget Committee: Chris McLaran, Shelley Halleman, and our newest member, Angel Aguiar. As always, they provide a good sounding board and offer excellent perspective. Further, I would like to thank the department heads, managers, and budget staff who have worked to put this budget together.

If you would like to comment on the budget, you may do so by attending the scheduled public hearing on June 20 at 10 a.m. in Room 32 of the Yamhill County Courthouse. You may also submit written comments by emailing County Administrator Laura Tschabold at tschabol@co.yamhill.or.us or by mailing your comments to 535 NE Fifth St., McMinnville, OR 97128. Your calls are also welcome at 503-434-7501.

Kathy George
Chair, Yamhill County Board of Commissioners

NOTICE OF BUDGET HEARING

A meeting of the Yamhill County Board of Commissioners will be held at 10:00 a.m. on Thursday, June 20, 2013, in the Yamhill County Courthouse, 535 NE Fifth St, McMinnville, Oregon, to discuss the budget for the fiscal year beginning July 1, 2013. 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, or by visiting the county's website at www.co.yamhill.or.us. The budget was prepared on a basis of accounting consistent with the previous fiscal year.

Kathy George
Chair, Yamhill County Commissioners

	2011-12 ACTUAL[1]	2012-13 ADOPTED[2]	2013-14 APPROVED[3]
EXPENDITURES			
Personnel Services	35,775,699	37,848,325	39,854,912
Materials & Services	20,735,763	26,480,846	28,330,890
Capital Outlay	2,944,701	7,477,769	7,184,383
SPECIAL PAYMENTS:			
Transfers [4]	2,846,216	3,266,489	3,400,130
Debt Services	188,926	200,626	200,025
Other	67,089	0	0
Contingency [9] [10]	0	5,588,246	5,296,383
Ending Balances[5]	0	7,686,320	6,931,376
TOTAL EXPENDITURES	62,558,394	88,548,621	91,198,099
RESOURCES			
Beginning Balances[6]	23,703,701	24,164,366	23,195,087
Property Taxes[7]	17,643,653	16,844,990	17,378,571
Licenses & Permits	1,283,584	1,161,619	1,222,416
Intergovernmental	20,754,548	21,472,372	22,457,900
Service Charges	14,381,652	13,216,612	15,987,467
Fines & Forfeitures	557,428	494,551	443,471
Interest Earnings	108,654	78,404	96,988
Other Income	1,179,301	917,083	676,925
Internal Income	9,506,350	9,473,957	8,973,414
Loan Proceeds	0	0	0
Transfers	78,800	724,667	765,860
TOTAL RESOURCES	89,197,671	88,548,621	91,198,099
Number of Full-time Equivalent Employees[8]		446.41	453.86
Total Debt as of 7/1	2,069,073	1,970,749	12,233,816

Footnotes to above statement:

- (1) Actual means total revenue and expenses received or disbursed by the county. Actual expenditures will usually be substantially lower than budgeted numbers.
- (2) Adopted refers to the budget adopted by the commissioners for 2012-13, plus any mid-year adjustments.
- (3) Approved refers to the budget approved by the Budget Committee in May for 2013-14.
- (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 and reserves.
- (7) Numbers include both current year levy and actual or expected collections of past-due taxes.
- (8) Does not include any mid-year adjustments.
- (9) For 2011-12, no expenses are shown in contingency. When dollars are needed from the contingency account, those monies are transferred to the fund and department that requires additional resources. Consequently, actual expenses in the contingency fund will always be \$0.
- (10) The county has several contingency accounts. The general fund contingency can be spent for any lawful purpose, while contingencies in other funds (e.g. Road Fund) are restricted to use within that fund.

Notice of Property Tax Levy

On May 8, 2013, the Yamhill County Budget Committee approved a property tax rate for Yamhill County Government of \$2.5775 per \$1,000 of assessed value for the 2013-14 fiscal year. This rate has been the same since 1998. The property tax rate will become final after the Board of Commissioners holds the public hearing and adopts the budget for 2013-14. The Board cannot increase the tax levy above the rate approved by the Budget Committee.

TAX LEVY SUMMARY

Purpose	Levied 2012-13 (Current Year)	Tax Rate
Operations (Permanent Rate)	\$ 18,253,716	\$ 2.5775
Total Levy	\$ 18,253,716	\$ 2.5775

Purpose	Taxes Needed to Balance 2013-14 (1)	Estimated Taxes not to be Collected (2)	Estimated Property Tax Levy	Property Tax Rate
Operations (Permanent Rate)	\$ 16,705,571	\$ 1,354,506	\$ 18,060,077	\$ 2.5775
Total Levy	\$ 16,705,571	\$ 1,354,506	\$ 18,060,077	\$ 2.5775

- (1) The levy equals the property tax rate times the assessed value. The county's assessed value was estimated at \$7.0 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 2013-14 budget reflects no personnel changes from the 2012-13 budget. The office manager position continues to be divided between the two budgets to reflect actual managerial time and to aid the criminal office personnel costs. The primary source of revenue for this department is general fund discretionary revenue.

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 responsible for safe incarceration of all prisoners received and committed; with total FTE of 36.3 (plus 1 deputy in Community Corrections, Fund 21-41).

Marine Patrol (10-42) is responsible for the waterways from the Willamette River Polk County line above Wheatland to Willow Island near Canby, and for the Yamhill River from its confluence with the Willamette to the Locks near Lafayette. This program is managed by .43 program manager and receives funding from the Oregon State Marine Board and county discretionary funds.

Patrol (10-43) provides 24-hour law enforcement services to 718 square miles in Yamhill County and a population of over 99,193 with 43.10 FTE. The Sheriff's Office will continue contracting direct enforcement services with the cities of Dayton, Lafayette, Sheridan, and Willamina, as well as providing emergency back-up and investigative expertise to the cities of Amity, Carlton, Dundee, McMinnville, Newberg, and Yamhill.

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

Courthouse Campus Security (10-86) has four essential functions: security of the courthouse, county building security, inmate escort, and inter-facility inmate transports. Staff includes 1 deputy, .2 sergeant, and 6 part-time reserve deputies.

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, .1 captain, .3 sergeant, 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 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.

Jail Capital (40-41) is revenues received from bed rental dollars, and these dollars are utilized for capital projects in the facility. There are no personnel in this budget.

Juvenile Probation & Detention - The Juvenile Department provides court-related services to youth who are referred to the department for violations of city, county, and state laws and ordinances. Programs are focused around juvenile court services, juvenile violations court, peer court, formal probation supervision, detention, residential programs, community service work supervision, and victim services of juvenile crimes. Funding for the Juvenile Department is derived from discretionary revenue, state grants, supervision and probation fees, and other sources. For 2013-14, the Juvenile Department's staffing number may increase from the previous year of 30.50 FTE to 32.56 FTE, should proposed new funding become available.

Community Corrections provides community probation, parole and post-prison supervision, services, and sanctions to convicted people residing in the county. Our caseload count as of 5/1/13 was 1046 misdemeanor and felony offenders. State enhancement funding provides 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 misdemeanor cases, primarily domestic violence and driving while intoxicated. State funding for community corrections is authorized through legislative action. Reductions in state funding for the 2011-2013 biennia have dramatically affected Community Corrections operations, resulting in the loss of staff and increased caseload sizes for our parole and probation officers. Our current average caseload ratio is 86 offenders to one officer.

BUDGET SUMMARY - CRIMINAL JUSTICE

2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ADOPTED		2013-14 APPROVED
		168.01	PERSONNEL COUNT	169.49
15,377,968	15,062,817	16,192,589	PERSONNEL	16,886,454
4,545,842	4,183,482	4,764,638	MATERIALS & SERVICES	4,761,591
93,077	112,630	152,500	CAPITAL	195,000
0	0	0	TRANSFERS	0
0	0	0	CONTINGENCY	0
-235	0	0	DEBT SERVICE	0
0	0	1,272,397	ENDING BALANCES	1,337,940
20,016,652	19,358,929	22,382,124	TOTAL CRIMINAL JUSTICE	23,180,985

HEALTH & HUMAN SERVICES (HHS) PROGRAM

The HHS budget includes several divisions that administer a variety of health-related services in order to create a healthier Yamhill County. **Community Health** provides public health services, including communicable and chronic disease prevention, maternal and child health, school-based nursing, health promotion, and alcohol, drug, and gambling prevention, as well as environmental health, which includes inspections of small water systems, restaurants, and other food service. Two programs are not included in the 2013-14

Community Health budget: the Commission on Children and Families, which is ending due to legislation intended to streamline publicly-funded programs that promote healthy families and early learning; and the Healthy Start program, which is being transitioned to a community non-profit provider in order to grow community support and align with other early intervention programs. **Developmental Disabilities** services provide a continuum of support and case management to children and adults who have a developmental or intellectual disability. Housing, skills training, and employment services to people with developmental disabilities are primarily contracted to private providers in the community, with regulatory oversight from the county.

Adult Behavioral Health services include evaluation, treatment services for adults with mental illness, including psychiatric medication, and illness management for chronic conditions. Services also include drug and alcohol treatment to adults with addictive disorders and specialized services for treatment of individuals on parole and probation, including multiple county drug courts and programs aimed at increasing motivation and changing antisocial behaviors. Fiscal year 2013-14 continues the transition for Mental Health and Chemical Dependency, as previous stand-alone divisions, under a newly created Adult Behavioral Health function. **Community Support Services** (formerly called Abacus) provides recovery-focused life skills and vocational rehabilitation for adults with severe mental illness. Specialized programs like Assertive Community Treatment and Early Assessment and Support Alliance are included under Community Support Services as a way to wrap services and supports around individuals in their homes. **Enhanced Residential Services** provide specialized supports to individuals with severe mental illness who need specialized medical care in residential settings. **Family and Youth** services provide psychiatric, mental health, and addictions assessment and treatment services to children and families. Family and Youth also includes several programs that directly respond to the needs of youth who come to the attention of the juvenile justice system.

Veterans' Services provides information on federal and state benefits as well as assistance to our veterans in navigating eligibility requirements. Veterans' Services resources come from the county's general fund discretionary dollars, Oregon Department of Veterans' Affairs legislative allocations, and donations. **Central Services** provides administrative functions of the department, including medical billing, contract management, records, fiscal services, and grant administration.

PUBLIC NOTICE

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

The Health and Human Services Department is funded primarily by state and federal revenues. Increased enrollment in the Oregon Health Plan is anticipated in the second part of fiscal year 2013-14. The proposed budget also uses prior year reserves dedicated to health services to maintain key professional positions and services to Yamhill County citizens until there is more clarity regarding the implementation of health system reform at the federal, state, and local levels.

BUDGET SUMMARY - HEALTH & HUMAN SERVICES

2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ADOPTED		2013-14 APPROVED
		170.10	PERSONNEL COUNT	174.69
11,313,244	11,595,287	12,139,311	PERSONNEL	13,004,879
4,553,261	4,776,836	6,205,916	MATERIALS & SERVICES	7,843,679
18,483	21,458	92,499	CAPITAL	242,501
0	0	0	CONTINGENCY	0
0	0	2,319,784	ENDING BALANCES	2,001,828
15,884,988	16,393,581	20,757,510	TOTAL HHS	23,092,887

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 and receptionist. Resources come from general fund revenue and interdepartmental charges.

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

Assessment and Taxation: The Assessor's Office is responsible for assessing all properties in Yamhill County, which includes commercial, industrial, rural and urban properties, manufactured structures, and business personal property. The office maintains records on approximately 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. This department is funded through the State Assessment and Taxation Grant and county discretionary revenue.

The **Yamhill County Clerk's** budget has four direct service programs: Elections & Voter Registration, Public Records and Recording, Licenses and Passports, and Board of Property Tax Appeals (BoPTA). Two programs (Public Records & Recording and Licenses & Passports) have historically been fee-driven and self-sustaining. There are some revenues from Elections and BoPTA, but they are far from self-sustaining. The last six years have seen a steady decline in recording revenue following the lagging housing market. However, the latest six-month trend shows an increase over last year.

Facilities Maintenance: This internal services unit provides the maintenance, remodeling, utilities, and cleaning for all county facilities except the jail. 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 inside the county. 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 discretionary revenue, the assessment and taxation grant, user fees, interdepartmental service charges, and other dedicated revenue sources.

The **Telecommunications** 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. The funding resources that support this division come from interdepartmental service charges based on the number of phones and services provided. No general fund revenue is used to directly support this division.

In 2013, Mike Green took office as **County Treasurer**. 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

2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ADOPTED		2013-14 APPROVED
		58.36	PERSONNEL COUNT	61.23
4,737,191	4,671,596	5,162,383	PERSONNEL	5,503,378
1,986,014	1,930,903	2,630,717	MATERIALS & SERVICES	2,563,275
83,870	48,654	2,001,568	CAPITAL	1,554,434
100,000	0	0	TRANSFERS	0
0	0	754,862	ENDING BALANCES	1,011,564
6,907,075	6,651,153	10,549,530	TOTAL GENERAL GOVERNMENT	10,632,651

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 80% of its total new revenue. This budget also shows a decline in federal forest receipts, dropping from over \$169,043 to \$10,000. This decrease reflects the ratcheting down of PL 106-393, the Secure Rural Schools and Communities Act. The proposed 2013-14 Public Works budget supports 28.5 FTE, a reduction of .6 FTE from the current year. Public Works has budgeted for five temporary laborers, two temporary flaggers, and one temporary engineering technician in the 2013-14 budget.

A priority list of repair projects at various locations - including bridges, gravel and paved road surfaces - has been planned for the summer of 2013 and is posted on the Public Works section of the county's website (www.co.yamhill.or.us).

The Bicycle/Footpath Fund's revenue comes from 1% of the state-shared revenue (described above) and is required by the Oregon Constitution. A bike path project adjoining a county road (unspecified at this point) is anticipated in 2013-14.

The Motor Vehicle Fund handles the county's vehicle collision insurance, fleet and equipment replacement funds, Public Works' building replacement fund, and the fuel storage tank replacement fund.

The Habitat Conservation Fund is for the purpose of protecting and enhancing the roadside habitat for the endangered Fender's blue butterfly and for mitigation activities at Deer Creek Park. These activities are required by federal law for the next 30 years. This fund's revenue comes primarily from state highway taxes (\$48,560). Other funding (\$4,500) for habitat enhancement at Deer Creek Park comes from the O&C Reserve (Fund 50).

BUDGET SUMMARY - PUBLIC WORKS

2010-11 <u>ACTUAL</u>	2011-12 <u>ACTUAL</u>	2012-13 <u>ADOPTED</u>		2013-14 <u>APPROVED</u>
		29.30	PERSONNEL COUNT	28.70
2,330,768	2,225,820	2,397,059	PERSONNEL	2,481,027
2,753,310	2,556,850	3,268,704	MATERIALS & SERVICES	3,392,012
2,313,932	1,951,334	2,987,453	CAPITAL	3,099,850
0	0	1,323,912	CONTINGENCY	1,012,772
0	0	0	DEBT SERVICE	15,000
0	0	1,262,083	ENDING BALANCES	1,432,287
-----	-----	-----	-----	-----
7,398,010	6,734,004	11,239,211	TOTAL PUBLIC WORKS	11,432,948

LAND USE PROGRAM

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

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

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. The Surveyor's Office has been relocated from Public Works to the Planning Department.

Corner Restoration (Fund 27-37) is dedicated to restoring and maintaining government land survey monuments. A reduction in FTE levels is anticipated for fiscal year 2013-14, from 1.4 to .55 FTE. This fund derives revenues from filing fees associated with recordation of certain documents in the Clerk's Office.

BUDGET SUMMARY - LAND USE

2010-11 <u>ACTUAL</u>	2011-12 <u>ACTUAL</u>	2012-13 <u>ADOPTED</u>		2013-14 <u>APPROVED</u>
		15.80	PERSONNEL COUNT	14.90
1,441,417	1,399,898	1,445,715	PERSONNEL	1,455,292
795,753	737,839	1,864,627	MATERIALS & SERVICES	1,735,088
0	0	9,000	CAPITAL	0
78,800	78,800	303,099	TRANSFERS	557,267
0	0	2,602,914	CONTINGENCY	2,700,000
0	0	386,438	ENDING BALANCES	186,990
-----	-----	-----	-----	-----
2,315,970	2,216,537	6,611,793	TOTAL LAND USE	6,634,637

CULTURE & RECREATION PROGRAM

The **Fairgrounds** and the Fair Board are proud of the success of the 2012 Fair and Rodeo, and the plans for the 2013 Fair and Rodeo are right on schedule. Our interim usage events are increasing as we strive to be a credit to all of the citizens of Yamhill County and gain their trust and support. We try to make them proud of their facility and annual county fair and offer affordable family entertainment. The annual county fair and interim events contribute to the economy of Yamhill County. See you at the Fair and Rodeo July 31 - August 3, 2013!

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 division manager directs maintenance activities and improvement projects that balance the natural, historic, and aesthetic qualities of the parks with recreational and educational use. Dedicated Parks staff maintains the parks 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

2010-11 <u>ACTUAL</u>	2011-12 <u>ACTUAL</u>	2012-13 <u>ADOPTED</u>		2013-14 <u>APPROVED</u>
		3.25	PERSONNEL COUNT	3.25
249,328	197,991	203,311	PERSONNEL	207,339
435,791	580,465	626,780	MATERIALS & SERVICES	952,077
10,948	20,341	13,900	CAPITAL	0
0	0	10,462	CONTINGENCY	5,481
0	0	2,000	ENDING BALANCES	2,000
-----	-----	-----	-----	-----
696,067	798,797	856,453	TOTAL CULTURE & RECREATION	1,166,897

COMMUNITY SERVICES PROGRAM

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

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

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

2010-11 <u>ACTUAL</u>	2011-12 <u>ACTUAL</u>	2012-13 <u>ADOPTED</u>		2013-14 <u>APPROVED</u>
		1.30	PERSONNEL COUNT	1.30
91,005	93,152	98,704	PERSONNEL	103,996
1,728,165	1,832,499	2,249,967	MATERIALS & SERVICES	1,992,829
1,008	354,284	1,612,400	CAPITAL	1,512,400
0	0	405,000	TRANSFERS	0
129,122	67,089	0	OTHER	0
0	0	13,431	CONTINGENCY	12,838
0	0	294,203	ENDING BALANCES	302,980
-----	-----	-----	-----	-----
1,949,300	2,347,024	4,673,705	TOTAL COMMUNITY SERVICES	3,925,043

INTERNAL SERVICES PROGRAM

Non-Departmental: This is the "miscellaneous" portion of the general fund budget. Included here are insurance payments, postage, grants, and other items. Dollars come from general resources, service charges, and grants.

Title 3: This fund was supported by 7% of the dollars that the commissioners are required to set aside for forest-related projects pursuant to federal legislation that continued Federal Forest and O&C payments to counties. It is unknown if these funds will be received again.

Capital Improvement: This budget unit contains the county building improvement account. Dollars come from rental income and internal service charges.

O&C Reserve: Funding comes from Federal Forest payments, the future of which is uncertain. The county has been saving a portion of the non-dedicated O&C funds as an emergency reserve or to fund future one-time projects.

Insurance Reserve Fund: This fund holds money in reserve to allow the county to participate in insurance programs that reduce overall premium costs. The reserves in this fund also protect departments from cost "spikes" that occur when insurance costs rise due to changes in the economic climate. It contains a PERS reserve, which is helping to buffer the cost increases in PERS. PERS rates have increased and a portion of this reserve will assist in mitigating the cost to departments. The resources come from internal service charges, interest, and premium refunds.

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

BUDGET SUMMARY - INTERNAL SERVICES

2010-11 <u>ACTUAL</u>	2011-12 <u>ACTUAL</u>	2012-13 <u>ADOPTED</u>		2013-14 <u>APPROVED</u>
		0.30	PERSONNEL COUNT	0.30
403,731	529,138	209,253	PERSONNEL	212,547
2,473,442	4,136,889	4,869,497	MATERIALS & SERVICES	5,090,339
892,147	436,000	608,449	CAPITAL	580,198
2,274,248	2,767,416	2,558,390	TRANSFERS	2,842,863
0	0	1,637,527	CONTINGENCY	1,565,292
192,001	188,926	200,626	DEBT SERVICE	185,025
0	0	1,394,553	ENDING BALANCES	655,787
-----	-----	-----	-----	-----
6,235,569	8,058,369	11,478,295	TOTAL INTERNAL SERVICES	11,132,051

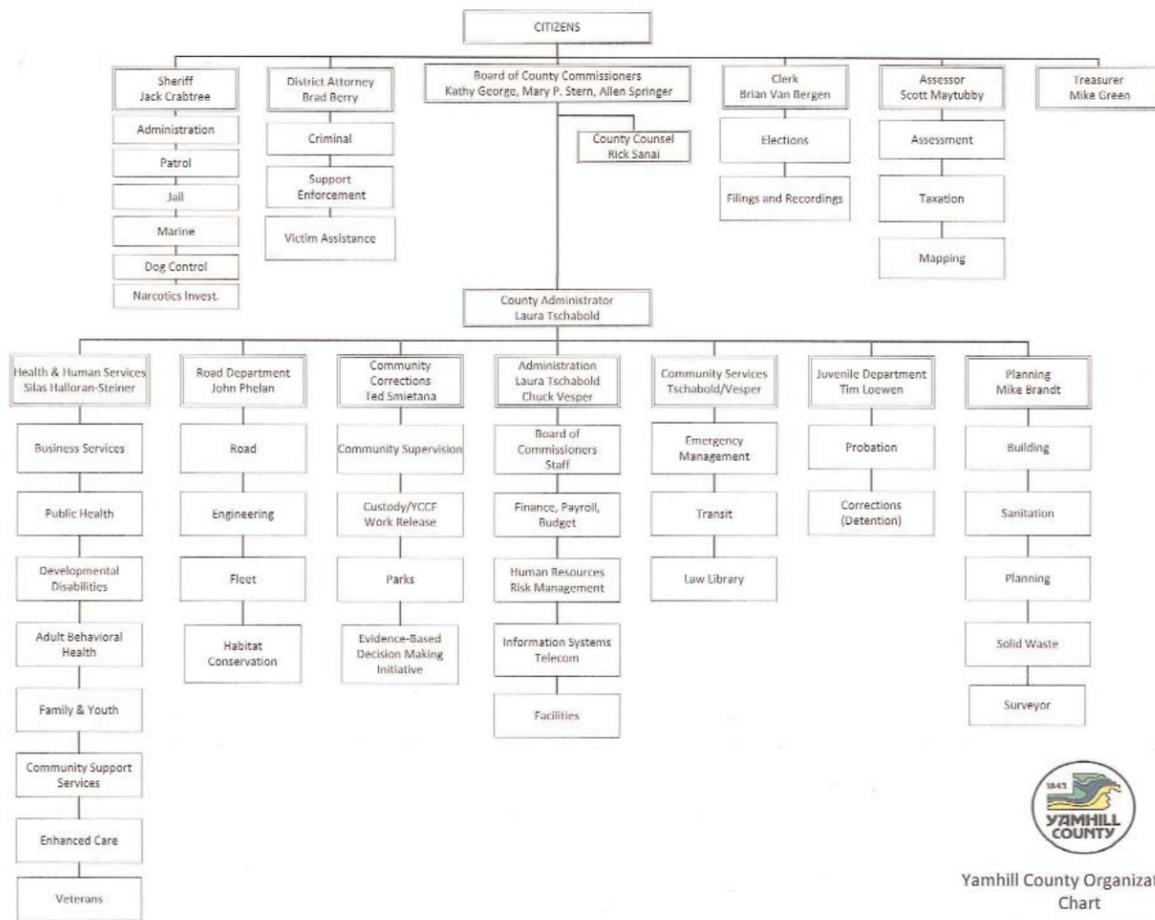
BUDGET SUMMARY - ALL PROGRAMS

2010-11 <u>ACTUAL</u>	2011-12 <u>ACTUAL</u>	2012-13 <u>ADOPTED</u>		2013-14 <u>APPROVED</u>
20,016,652	19,358,929	22,382,124	CRIMINAL JUSTICE	23,180,985
15,884,988	16,393,581	20,757,510	HEALTH & HUMAN SERVICES	23,092,887
6,907,075	6,651,153	10,549,530	GENERAL GOVERNMENT	10,632,651
7,398,010	6,734,004	11,239,211	PUBLIC WORKS	11,432,948
2,315,970	2,216,537	6,611,793	LAND USE	6,634,637
696,067	798,797	856,453	CULTURE & RECREATION	1,166,897
1,949,300	2,347,024	4,673,705	COMMUNITY SERVICES	3,925,043
6,235,569	8,058,369	11,478,295	INTERNAL SERVICES	11,132,051
-----	-----	-----	-----	-----
61,403,631	62,558,394	88,548,621	**** GRAND TOTAL ****	91,198,099
		446.41	**** PERSONNEL TOTAL ****	453.86



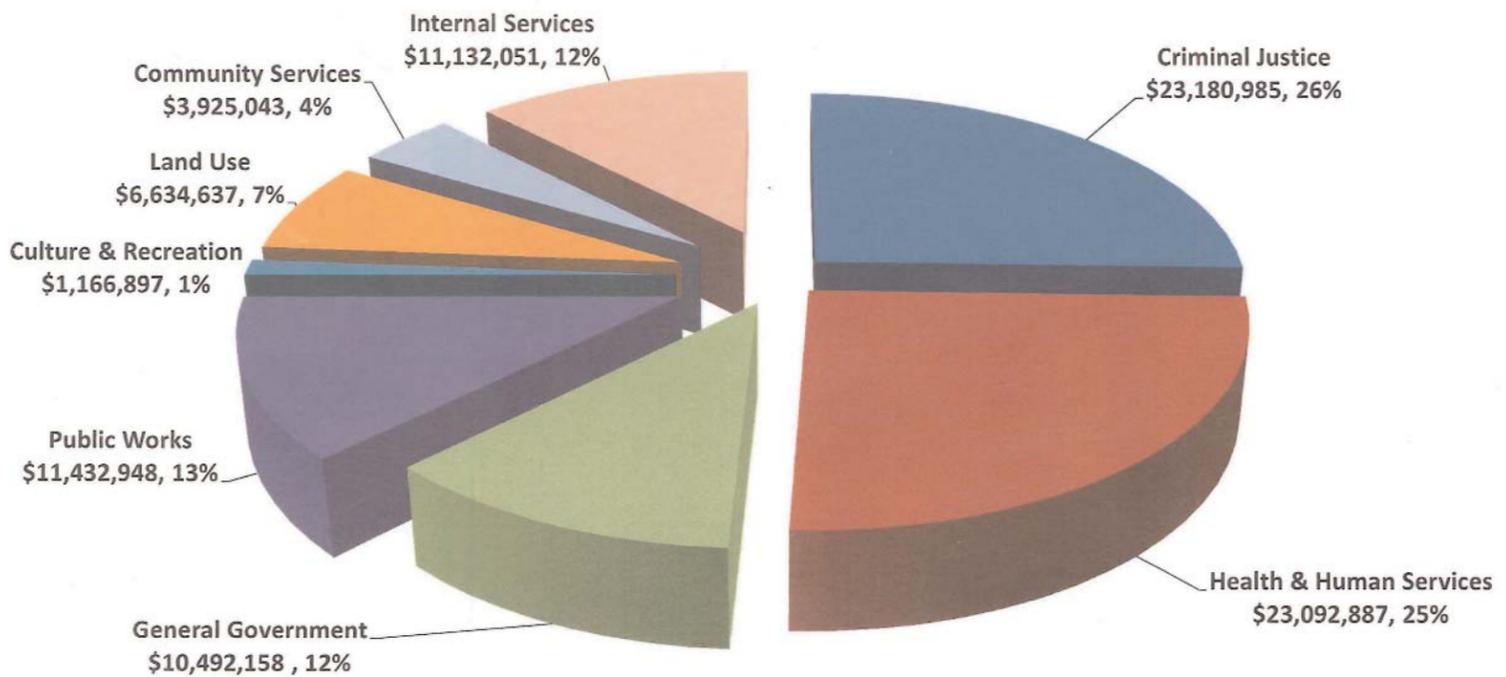
The Sheridan Green Bridge, currently in the process of being rehabilitated and repainted

Yamhill County Organizational Chart



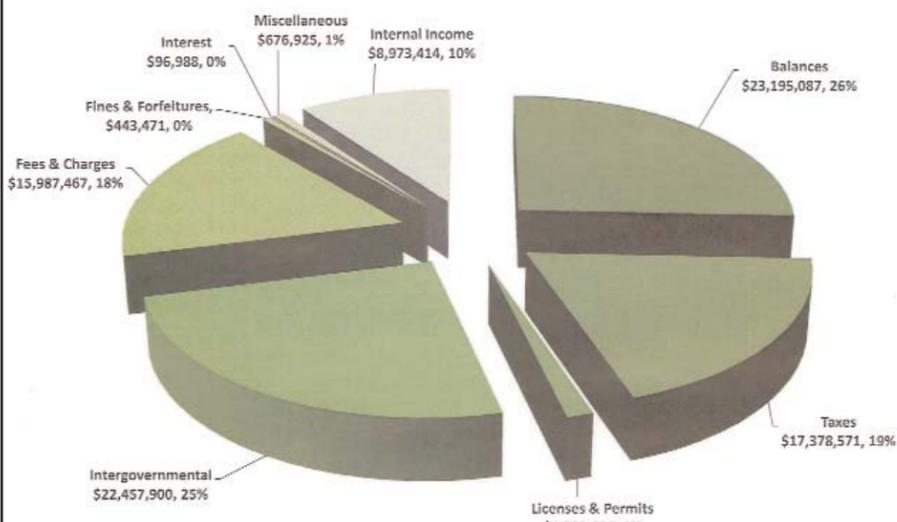
Yamhill County Organizational Chart
Last updated 4/24/2013

2013-14 Budget by Program



County Sources of Revenue 2013-14

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



WHERE YOUR PROPERTY TAXES GO - 2013-14

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

