



2022-2023 Yamhill County Budget

Dear Yamhill County residents,

On behalf of the Board of Commissioners and our Citizen Budget Committee, I am pleased to present the annual budget as approved for fiscal year 2022-2023. I want to thank our budget committee members Denny Elmer, Doreen App, and Jason Fields for their commitment and service to our county. We strongly feel that the private sector perspectives of our citizen-members are a critical component of priority-based budgeting practices. I also want to thank our dedicated staff and leadership teams for the countless hours invested in preparing the budget each year.

As the county emerges from the impacts of COVID-19, we are proceeding with caution and restraint in our budgeting practices as economic indicators and inflationary factors signal a potential slowdown. The approved budget for 2022-23 is \$189,227,437, making this the largest budget ever approved by the County. However, Yamhill County was given \$20.8 Million in federal American Rescue Plan Act (ARPA) dollars thereby skewing our overall budget numbers higher than expected.

To date, the County has released \$9,384,510 in ARPA grant awards with the bulk of funds going to water and sewer infrastructure repairs/needs in our cities. We also awarded over \$2.5M to non-profits that focus their work on critical needs like food assistance, crisis care, and affordable housing. As part of this budget process, we identified \$1M for the county's central financing system upgrade, \$2.1M for capital projects for Health & Human Services facilities, \$1.3M to help backfill revenue losses in HHS from the impacts of COVID-19, roughly \$260K for infrastructure needs at the fairgrounds, and we moved \$1.3M into the General Fund as savings in anticipation of tough economic times ahead.

Up next, the Board of Commissioners will consider how to release the remaining \$5.3M of ARPA funds for investments in Childcare, Impacted Industries and Rural Broadband.

When ARPA funds are deducted from the General Fund balance, we get a better picture of where the County stands financially. Twenty years ago, discretionary revenue accounted for 27% of actual revenue, with dedicated revenue at 73%. Today, discretionary revenue stands at just 17.5% of overall revenue. This is important because discretionary funds are used to backfill department needs when inflationary, personnel, healthcare and pension costs squeeze budgets. Personnel costs consistently rise year to year, with an anticipated increase of 6% for 2022-23. The county's PERS costs have doubled in 4 years...from almost \$5.5M in 2018-19 to \$9.2M in the last fiscal year. While the county has certainly added personnel, these steady annual increases continue to reduce ending balances, reserves, and put pressure on the General Fund.

Notable actions:

- 1) The property tax rate was set at \$2.5775 per thousand and that rate has not changed for 24 years.
- 2) Discretionary dollars funded critical add-back positions in the District Attorney, Sheriff, Veterans Services, Assessor, and Information Technology departments.
- 3) Funding was approved for Body Cameras and new Tasers for the Sheriff's department. We feel this is a critical investment in public safety and it will mitigate risk and costly claims.
- 4) Funding of \$100,000 was approved for an updated County Parks master plan. The last plan was completed in 2003 and to establish current and future needs, a new plan is necessary.
- 5) The budget committee voted unanimously to "pause" on awarding any community funding requests so that the General Fund ending balance can remain at a healthy budgeting level.
- 6) An increase to Commissioners' salaries was proposed and voted down by a majority of the commissioners and budget committee members. With a total compensation package (salary, healthcare, retirement, etc.) of over \$100,000 per year, we felt a raise was not justified.

I am grateful that Yamhill County has had fiscally prudent commissioners and budget committee members in past years as their actions have created stable and healthy budgets during uncertain times. Looking ahead, we prepared this budget with great concern over the post-COVID economic environment that continues to put pressure on household budgets and Yamhill County's families. We will continue to strive to meet the needs of our residents in the most efficient way possible.

In Service,

Lindsay Berschauer
Chair, Yamhill County Board of Commissioners

NOTICE OF BUDGET HEARING

A meeting of the Yamhill County Board of Commissioners will be held at 10:00 a.m. on Thursday, June 16, 2022, in the Yamhill County Courthouse, 535 NE Fifth St., McMinnville, OR, and virtually via Zoom (Zoom ID 928 4770 9143) to discuss the budget for The fiscal year beginning July 1, 2022. Written comments may be submitted in advance to County Administrator Kenneth Huffer by email at hufferk@co.yamhill.or.us or by mail to the address above. A summary of the budget as approved by the Yamhill County Budget Committee may be inspected or obtained free of charge 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.

Lindsay Berschauer, Chair

	2020-21 ACTUAL [1]	2021-22 ADOPTED [2]	2022-23 APPROVED [3]
EXPENDITURES			
Personnel Services	64,267,662	75,219,668	80,844,492
Materials & Services	36,239,298	67,276,090	63,366,439
Capital Outlay	6,299,212	14,204,440	14,458,516
SPECIAL PAYMENTS:			
Transfers [4]	6,037,205	3,554,926	7,271,463
Debt Services	147,874	148,740	148,740
Other	46,000	97,109	97,123
Contingency [9] [10]	0	2,905,560	2,772,394
Ending Balances [5]	0	15,995,231	20,268,270
TOTAL EXPENDITURES	113,037,251	179,401,764	189,227,437
RESOURCES:			
Beginning Balances [6]	48,043,850	54,837,943	60,632,382
Property Taxes [7]	25,333,501	25,163,806	26,373,490
Licenses & Permits	1,859,218	1,682,201	1,740,704
Intergovernmental	47,216,415	46,839,969	34,776,015
Service Charges	33,193,236	34,665,753	39,550,687
Fines & Forfeitures	466,673	703,301	532,923
Interest Earnings	736,399	560,928	539,439
Other Income	5,090,266	1,297,635	1,266,865
Internal Income	15,096,849	13,311,228	22,225,932
Loan Proceeds	0	0	0
Transfers	89,000	339,000	1,589,000
TOTAL RESOURCES	177,125,407	179,401,764	189,227,437
Number of Full-Time Equivalent Employees [8]			
	446.2872	643.0927	672.1449

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 21-22, plus any mid-year adjustments.
- (3) Approved refers to the budget approved by the budget committee in May for 22-23.
- (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 20-21, 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 4, 2022, 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 2022-23 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 2022-23. The Board cannot increase the tax levy above the rate approved by the Budget Committee.

TAX LEVY SUMMARY

	Levied 2021-22 (Current Year)	Tax Rate
Operations (Permanent Rate)	\$ 27,305,468	\$ 2.5775
Total Levy	\$ 27,305,468	\$ 2.5775

Purpose	Taxes Needed to Balance 2021-22 (1)	Estimated Taxes not to be Collected (2)	Estimated Property Tax Levy	Property Tax Rate
Operations (Permanent Rate)	\$ 25,938,490	\$ 2,103,121	\$ 28,041,611	\$ 2.5775
Total Levy	\$ 25,938,490	\$ 2,103,121	\$ 28,041,611	\$ 2.5775

- (1) The levy equals the property tax rate times the assessed value. The county's assessed value was estimated at \$11.37 billion. The assessed value is only an estimate at this time. The actual assessed value will not be available until October. Tax offsets (if any) may reduce the estimated property tax levy.
- (2) Discounts and past-due property taxes.

PUBLIC NOTICE

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

CRIMINAL JUSTICE PROGRAM

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

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

Jail (10-41) supports the continuous 24-hour operation of the Yamhill County Correctional Facility that is responsible for safe incarceration of all adults in custody with a total of 35.0 FTE (plus 3.0 deputies in Community Corrections, Fund 21-41).

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

Patrol (10-43) provides 24-hour law enforcement services to 718 square miles in Yamhill County and a population of nearly 110,000 with 50.0 FTE. This fund also provides specialized detective services through the Crime Response Team (CRT) and Special Investigations Unit (SIU); civil processes pursuant to ORS 206.010(3); and support services including concealed handgun licensing, sex offender registration, and public records. The Sheriff's Office contracts to provide direct enforcement services with the cities of Amity, Dayton, Lafayette, Sheridan, and Willamina, as well as providing emergency backup and investigative expertise to the cities of Carlton, Dundee, McMinnville, Newberg, and Yamhill.

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

Courthouse Campus Security (10-86) has four essential functions: security of the courthouse, county building security, inmate escort, and inter-facility inmate transports. Staff includes 1.0 FTE sergeant and 3.0 FTE deputies.

Radio System (10-163) represents funding associated with the maintenance and support of the public safety radio system, with a 0.20 FTE program manager. This system serves for sixteen law enforcement, fire, and emergency medical services (EMS) public safety member organizations. Funding presently comes from an annual transfer of revenue from Yamhill Communications (YCOM) and radio tower site rentals.

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

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

Emergency Management (10-40): provides resources for planning, training, and exercising in the areas of mitigation, response, and recovery for Yamhill County. Staff includes 1.0 FTE program manager and a 1.00 FTE records clerk.

Department of Community Justice - The Yamhill County Department of Community Justice (YCDCJ) is comprised of an Adult and Juvenile Division, Work Crew Program and Pretrial Justice Program, employing 59.38 FTE.

Adult Community Corrections and Pretrial Justice Program - The Adult Department provides community probation, parole and post-prison supervision, services, sanctions and interventions to felony and misdemeanor justice involved individuals (JII) residing in Yamhill County. We currently supervise approximately 750 individuals. Oregon State funding provides grant-in-aid allocation for community supervision of felony and some misdemeanor JII while the county provides general fund allocation for the supervision of misdemeanor cases that may not be otherwise funded for community supervision. Using a balance approach between accountability, positive reinforcement, cognitive interventions and a variety of program and service referral, YCDCJ has made great strides toward the implementation of evidence-based practices that positively affect the outcomes measures of the populations we serve. We strive to guide our supervised JII toward a long-term, prosocial lifestyle. State Justice Reinvestment Grants funds, that became available statewide in 2013 with the passage of House Bill 3194, has permitted state counties to implement programs to safely prevent future prison growth in Oregon and lower overall JII recidivism rates. This new legislation has led to the implementation of innovative programs designed to safely manage JII in the community at a much lower cost than incarcerating them in prison. In 2021-23, Yamhill County received its fifth biennium of JRI funding that continue to support our local SMART Sentencing Project and Pretrial Justice Programs. Since program inception, both programs have resulted in successfully diverting individuals who can be safely managed in the community who would have otherwise been sentenced to prison following conviction and prevent the potential harm pretrial jail incarceration can cause defendants who are not yet convicted of a crime while maintaining the overall safety of Yamhill County statewide.

Juvenile Probation & Detention - The Juvenile Department, consisting of both a probation department and 24-bed youth detention facility, provides court-related services to youth who are referred to the department for violations of city, county, and state laws as well as ordinances. Programs are focused on juvenile court services, juvenile violations court, peer court, formal probation supervision, detention, community service work, and victim services of juvenile crimes. Our Juvenile Probation and Detention Divisions are funded through Oregon Youth Authority state funding, county allocation, grants, and a variety of contracts for detention beds with neighboring counties who do not have local detention bed resources.

Work Crew Program - The Work Crew Program, in partnership between YCDCJ and the Yamhill County Sheriff, allows Adult in Custody (AIC) and out-of-custody work crews to support the maintenance and improvement of 212 acres and 17 local county parks. These Yamhill County Parks provide outdoor recreation and educational opportunities such as picnicking, boating, and nature study for citizens and visitors of Yamhill County year-round. Dedicated Work Crew Supervisors and work crews help maintain our parks system throughout the year and carry out continuously ongoing park improvement projects. Equally, this restorative justice program provides JII with job skills, a sense of accomplishment and self-esteem as well as an avenue by which to contribute to the community. The Work Crew Program is supported through state grant-in-aid funds, work crew contracts and park user fees.

BUDGET SUMMARY - CRIMINAL JUSTICE

2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED		2022-23 APPROVED
		180.38	PERSONNEL COUNT	181.08
19,876,263	22,281,281	24,982,749	PERSONNEL	25,989,131
7,269,874	6,059,104	8,813,617	MATERIALS & SERVICES	12,092,765
1,301,698	774,347	585,000	CAPITAL	915,916
0	0	1,631,711	ENDING BALANCES	1,871,972
28,447,835	29,114,732	36,013,077		40,869,784

HEALTH & HUMAN SERVICES (HHS) PROGRAM

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

Public Health services include communicable disease prevention and mitigation, chronic disease prevention; maternal and child health; health promotion and education; alcohol, drug, and gambling prevention; and environmental health, which includes inspections of small water systems, restaurants, and other food service.

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

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

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

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

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

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

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

Health and Human Services is funded primarily by state and federal revenues. Oregon Health Plan revenue forecasted in the HHS budget for fiscal year 2022-23 contains relatively flat growth. The proposed budget also uses prior year carryover funds dedicated to health services to maintain core safety net services to Yamhill County residents.

BUDGET SUMMARY - HEALTH & HUMAN SERVICES

2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED		2022-23 APPROVED
		323.36	PERSONNEL COUNT	343.11
25,644,621	28,470,803	34,236,164	PERSONNEL	37,485,701
13,817,331	11,543,124	12,482,769	MATERIALS & SERVICES	12,872,903
98,068	1,705,609	147,285	CAPITAL	17,313
0	0	2,953,554	ENDING BALANCES	6,378,848
39,560,020	41,719,536	49,819,772		56,754,765

GENERAL GOVERNMENT PROGRAM

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

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

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

Clerk - This budget has four direct service programs: Elections & Voter Registration, Public Records and Recording, Licenses and Passports and the Board of Property Tax Appeals (BoPTA). Two programs (Recording and Licenses & Passports) are fee-driven and historically have kept our office self-sustaining. There are revenues from Elections and BoPTA, but they are far from self-sustaining.

Facilities Maintenance - The focus for the 2022-23 budget year will be on projects that assist in the general upkeep of the county's facilities, grounds, and equipment. Maintenance will be assisting departments in executing their capital improvement projects that have been approved. As in past years we look forward to assisting all the county departments, employees, and public we are charged with serving.

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

Telecommunications - IT provides phone services for all departments inside the County, as well as some City of McMinnville and YCOM (Yamhill Communications Agency) phones. Funding comes from call costs and extension costs.

Treasurer - The Treasurer provides investment portfolio management and cash flow management for the county. In addition, the Treasurer implements and adheres to all Oregon State Statutes regarding county investments. The Treasurer is responsible for the maintenance and application of the County Investment Policy. The Treasurer prepares all investment and cash flow reports. The Treasurer works closely with the Deputy Treasurer who is responsible for all other county finance areas.

BUDGET SUMMARY - GENERAL GOVERNMENT

2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED		2022-23 APPROVED
		72.80	PERSONNEL COUNT	75.80
7,074,644	7,595,505	8,764,909	PERSONNEL	9,267,951
3,245,641	3,631,436	4,852,729	MATERIALS & SERVICES	5,024,976
1,217,817	421,684	3,882,536	CAPITAL	4,423,407
0	0	1,929,825	ENDING BALANCES	2,179,056
11,538,102	11,648,625	19,429,999		20,895,390

PUBLIC WORKS PROGRAM

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

The proposed 2022-23 Public Works budget supports 37.6 Full Time Employee (FTE).

A priority list of repair projects at various locations—including bridges, gravel and paved road surfaces—has been planned for FY 2022-23. Funding for these projects is in the Road budget. The annual Capital Improvement Projects for road and bridge projects represents one of the department's largest expenditures. An interest payment and principal payment for the county's match for the Newberg-Dundee bypass, in the approximate amount of \$655,260 are also funded in the Road budget.

Motor Vehicle Fund - This fund is managed through the Fleet division, handles the County's vehicle collision insurance, fleet and equipment replacement funds, and the fuel storage tank replacement fund.

Bicycle/Footpath Fund - The revenue for the Bicycle/Footpath Fund, which is managed through the Road division, comes from 1% of the state-shared revenue as required by the Oregon Constitution.

Habitat Conservation Fund - This fund is also managed through the Road division, is in response to a 30-year federal mandate for protecting and enhancing the roadside habitat for the endangered Fender's blue butterfly and for Kincaid Lupine mitigation activities at Deer Creek Park. The fund's revenue comes primarily from state highway taxes, adjusted each year per the CPI. Other funding comes from the O&C Reserve (Fund 50).

BUDGET SUMMARY - PUBLIC WORKS

2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED		2022-23 APPROVED
		37.10	PERSONNEL COUNT	37.75
2,626,602	3,157,059	3,751,974	PERSONNEL	3,944,794
4,226,221	4,264,675	5,465,370	MATERIALS & SERVICES	5,776,325
3,358,239	1,059,829	7,225,502	CAPITAL	7,102,901
250,000	0	0	TRANSFERS	0
0	0	715,242	CONTINGENCY	994,034
159,088	147,874	148,740	DEBT SERVICE	148,740
0	0	644,046	ENDING BALANCES	690,466
10,620,150	8,629,437	17,950,874		18,657,260

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.

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

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

Corner Restoration - Funds are derived from filing certain instruments in the Clerk's Office and are deposited to supplement the surveyor's activities in the preservation and restoration of government survey corners.

BUDGET SUMMARY - LAND USE

2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED		2022-23 APPROVED
		20.60	PERSONNEL COUNT	20.00
1,831,017	2,085,317	2,532,663	PERSONNEL	2,765,255
694,234	897,280	2,028,693	MATERIALS & SERVICES	2,163,379
339,000	89,000	89,000	TRANSFERS	89,000
0	0	1,440,318	CONTINGENCY	1,028,360
0	0	1,512,877	ENDING BALANCES	1,167,672
2,864,251	3,071,597	7,603,551		7,213,666

CULTURE & RECREATION PROGRAM

Fairgrounds - The Fair Board and staff are proud of the success of the 2021 Fair and Rodeo, Oregon's oldest fair. The interim usage of the facility has increased every year and ongoing improvements have made it a more attractive facility. The Yamhill County Fair & Event Center is a major economic generator in the county and continues to provide affordable family entertainment for our citizens.

Parks - Yamhill County Parks Division provides a wide variety of benefits and opportunities to the community through affordable access to a wide variety of outdoor recreation including 17 parks and 212 acres of parkland and open space. Our mission is to manage, preserve, and restore these unique natural, cultural, and historic places for people to enjoy outdoor recreation and educational activities. Research indicates that local parks and green spaces directly influence and increase the quality of life for local neighborhoods and communities, often leading to increased property value for neighboring residents as well as health and wellness of the local community through the clean air, water, and reduced stress parks provide. Moreover, the Parks Division offers open spaces for physical activity which result in improved physical health and lower health care costs. The annual Summer Puzzle Quest offers families and the community a fun recreational opportunity as well as familiarization and orientation to county spaces that may be less utilized or unknown. A long-term partnership between the Parks Division and the Sheriff's Office allows local work crews to assist in the maintenance the parks system throughout the year and continue park improvement projects. The Parks Division budget is funded through general county allocation, grants, and park user fees. In the next fiscal year, the Parks Division plans to focus on updating the Yamhill County Comprehensive Parks and Open Space Master Plan and begin future park improvement projects such as well drilling for potable water at Deer Creek Prairie Park and installation of a canoe/kayak launch at Lafayette Locks. To learn more about Yamhill County Parks, visit our website at www.co.yamhill.or.us/yamhillparks/index.htm.

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

2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED		2022-23 APPROVED
		4.55	PERSONNEL COUNT	8.10
281,590	280,269	462,431	PERSONNEL	579,443
787,384	410,020	998,627	MATERIALS & SERVICES	1,017,657
66,808	113,896	205,874	CAPITAL	433,808
0	0	43,444	ENDING BALANCES	12,733
1,135,782	804,185	1,710,376		2,043,641

COMMUNITY SERVICES PROGRAM

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

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

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

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

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

BUDGET SUMMARY - COMMUNITY SERVICES

2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED		2022-23 APPROVED
		2.40	PERSONNEL COUNT	4.40
96,263	109,880	205,737	PERSONNEL	494,618
2,589,176	3,012,093	4,517,588	MATERIALS & SERVICES	4,374,900
788,502	1,886,593	1,666,434	CAPITAL	787,599
50,000	46,000	97,109	OTHER	97,123
0	0	516,488	ENDING BALANCES	516,488
3,523,941	5,054,566	7,003,356		6,270,728

INTERNAL SERVICES PROGRAM

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

Title III - This fund is for forest-related projects pursuant to federal legislation that continued Federal Forest and O&C payments to counties.

Capital Improvement - This fund contains the county building improvement account. Dollars come from rental income and internal service charges.

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

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

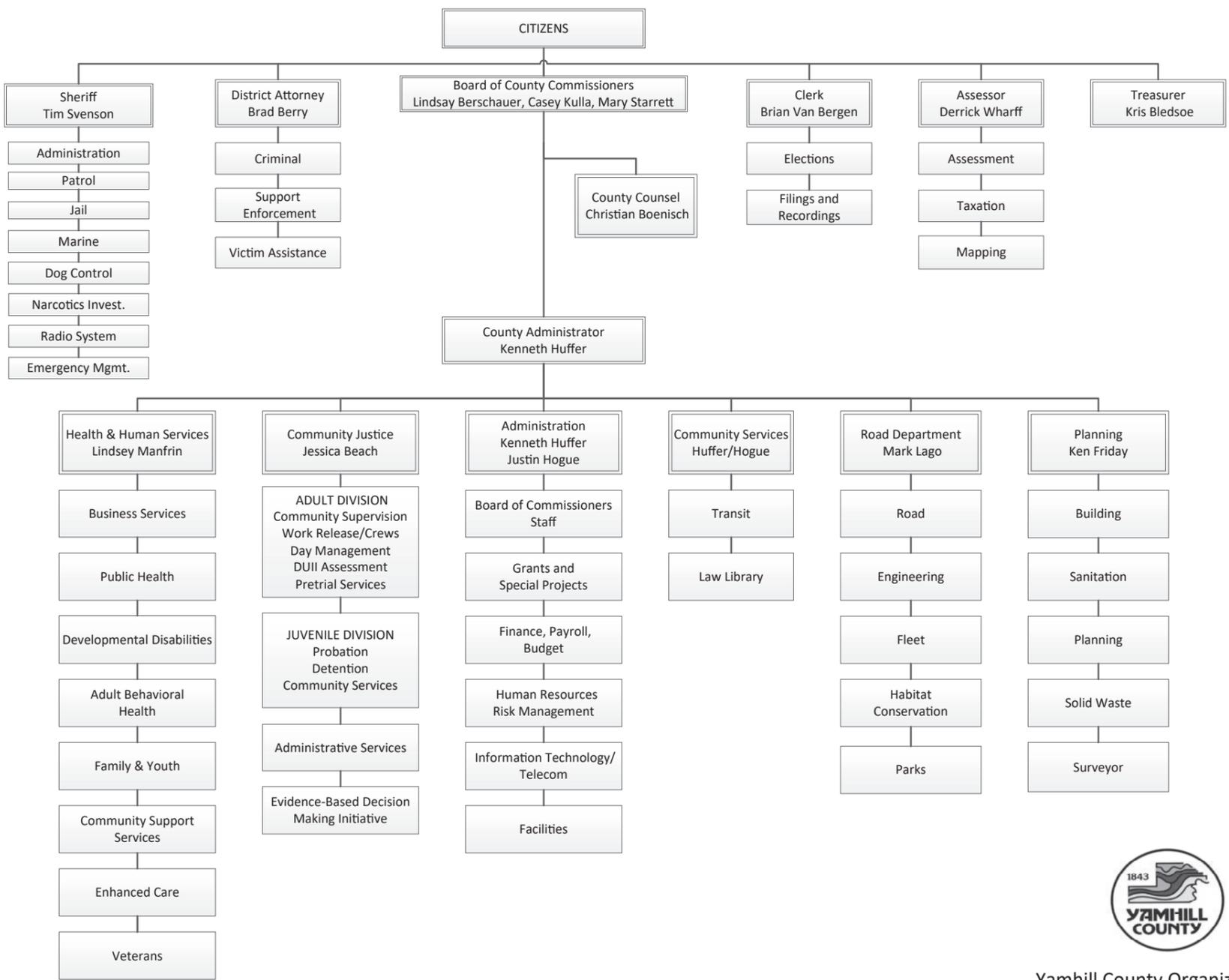
Landfill License Reserve - This fund holds a portion of landfill tipping fee resources beyond what is needed for solid waste administration and closed landfill oversight and may be used for one-time projects.

BUDGET SUMMARY - INTERNAL SERVICES

2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED		2022-23 APPROVED
		1.90	PERSONNEL COUNT	1.90
260,343	287,548	283,041	PERSONNEL	317,599
3,943,118	6,421,566	28,116,697	MATERIALS & SERVICES	20,043,534
345,498	337,254	491,809	CAPITAL	777,572
4,536,634	5,948,205	3,465,926	TRANSFERS	7,182,463
0	0	750,000	CONTINGENCY	750,000
0	0	6,763,286	ENDING BALANCES	7,451,035
9,085,593	12,994,573	39,870,759		36,522,203

BUDGET SUMMARY - ALL PROGRAMS

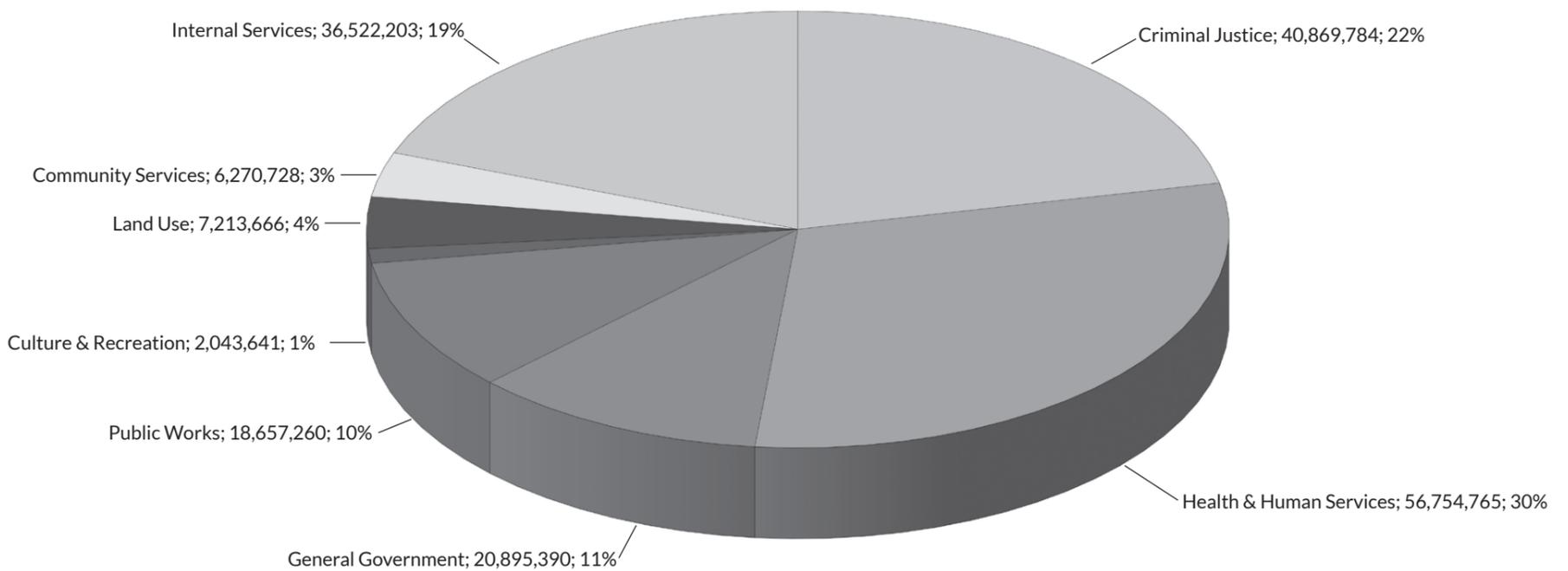
2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED		2022-23 APPROVED
28,447,835	29,114,732	36,013,077	CRIMINAL JUSTICE	40,869,784
39,560,020	41,719,536	49,819,772	HEALTH & HUMAN SERVICES	56,754,765
11,538,102	11,648,625	19,429,999	GENERAL GOVERNMENT	20,895,390
10,620,150	8,629,437	17,950,874	PUBLIC WORKS	18,657,260
2,864,251	3,071,597	7,603,551	LAND USE	7,213,666
1,135,782	804,185	1,710,376	CULTURE & RECREATION	2,043,641
3,523,941	5,054,566	7,003,356	COMMUNITY SERVICES	6,270,728
9,085,593	12,994,573	39,870,759	ENDING BALANCES	36,522,203
106,775,674	113,037,251	179,401,764	****GRAND TOTALS****	189,227,437
		643.09	PERSONNEL TOTALS	672.14



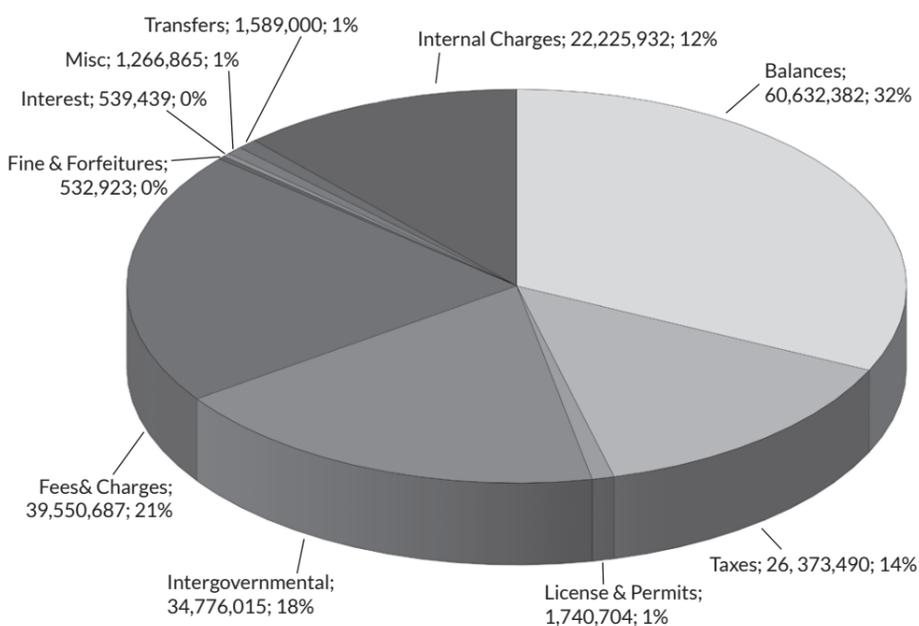
Yamhill County Organizational Chart

Last updated 5/16/2022

BUDGET BY PROGRAM



COUNTY SOURCES OF REVENUE



WHERE DO YOUR TAXES GO?

