

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
OF TILLAMOOK COUNTY, OREGON

In the Matter of Adopting the )  
Budget, Appropriating Funds, )  
Levying and Categorizing Ad )  
Valorem Taxes for the Fiscal )  
Year 2023-2024 )

ORDER  
#23- 040

This matter coming on to be heard this 21<sup>st</sup> day of June 2023, at a regularly scheduled meeting of the Tillamook County Board of Commissioners, at which time it appears that the Fiscal Year 2023-2024 budget for Tillamook County has been proposed; and

WHEREAS the Tillamook County Budget Committee has approved the budget for the 2023-2024 fiscal year.

NOW, THEREFORE, BE IT RESOLVED that the Board of County Commissioners of Tillamook County, Oregon hereby adopts the budget for Fiscal Year 2023-2024 in the sum of \$119,673,280\* now on file at the Tillamook County Courthouse. \*Aggregate sum of budget requirements for all funds.

BE IT FURTHER RESOLVED that the amounts for the fiscal year beginning July 1, 2023 and for the purposes shown, are hereby appropriated on Exhibit "A" attached hereto and incorporated by reference herein.

BE IT FURTHER RESOLVED that the Board of County Commissioners of Tillamook County, Oregon hereby imposes the taxes provided for in the adopted budget at the rates of 1.4986 per \$1,000 of assessed value for the General Fund, .65 per \$1,000 for the Library Fund, .07 per \$1,000 for the Veteran's Service Fund and in the amount of \$249,000 for the Library Debt Service Fund and \$1,528,600 for the Road Debt Service Fund; and that these taxes are hereby imposed and categorized for Tax Year 2023-2024 upon the assessed value of all taxable property within the district.

	Subject to the General Government Limitation	Excluded from the Limitation
General Fund	1.4986/\$1,000	
Library Fund	0.65/\$1,000	
Veteran's Service Fund	0.07/\$1,000	
Library Debt Service Fund		\$ 249,000
Road Debt Service Fund		\$1,528,600

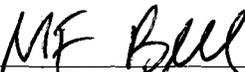
DATED this 21<sup>st</sup> day of June 2023.

BOARD OF COUNTY COMMISSIONERS  
FOR TILLAMOOK COUNTY, OREGON

Aye    Nay    Absent/Abstain

  
Erin Skaar, Chairperson

X    \_\_\_\_\_    \_\_\_\_\_

  
Mary Faith Bell, Vice Chairperson

X    \_\_\_\_\_    \_\_\_\_\_

  
David Yamamoto, Commissioner

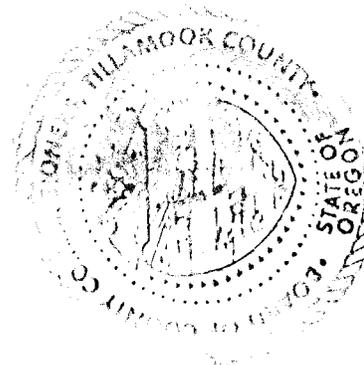
X    \_\_\_\_\_    \_\_\_\_\_

ATTEST: Tassi O'Neil, County Clerk

APPROVED AS TO FORM:

  
BY: \_\_\_\_\_  
Special Deputy

  
\_\_\_\_\_  
William Sargent, County Counsel



**EXHIBIT "A"**  
**2023 - 2024**

**GENERAL FUND**

Board of Commissioners	1,418,500
County Clerk	630,530
Assessor	1,838,000
Tax Department	228,500
Surveyor	405,820
Community Development	1,257,370
County Forest Lands & Landsales	32,200
Treasurer	625,950
Human Resources	706,550
Information Services	1,657,640
Facilities	479,980
Motorpool	500
General County Government	1,194,900
Non-Departmental	295,000
Transfer to Health Service (Support Public Health)	287,500
Transfer to Computer Reserve	100,000
Transfer to Vehicle Reserve	110,000
Contingency	1,767,930
Justice Court	485,240
Juvenile Department	694,150
District Attorney	1,379,030
Sheriff	8,899,440
Emergency Management	282,300
Communications	273,980
Mental Health	5,000
<b>TOTAL GENERAL FUND APPROPRIATION</b>	<b><u>\$25,056,010</u></b>
UNAPPROPRIATED ENDING FUND BALANCE **	<u>\$6,500,000</u>

**BIKE PATH FUND**

Capital Outlay	30,000
Contingency	20,000
<b>TOTAL BIKE PATH FUND APPROPRIATION</b>	<b><u>\$50,000</u></b>
UNAPPROPRIATED ENDING FUND BALANCE **	<u>\$105,100</u>

**BPS SURCHARGE FUND**

Materials & Services	150,000
<b>TOTAL BPS SURCHARGE FUND APPROPRIATION</b>	<b><u>\$150,000</u></b>

**CLERKS RECORDS FUND**

Materials & Services	80,100
Capital Outlay	0
<b>TOTAL CLERKS RECORDS FUND APPROPRIATION</b>	<b><u>\$80,100</u></b>

**COMMUNITY CORRECTIONS**

Personal Services	860,870
Materials & Services	754,970
Capital Outlay	5,000
Contingency	300,000
<b>TOTAL COMM. CORRECTIONS APPROPRIATION</b>	<b><u>\$1,920,840</u></b>
UNAPPROPRIATED ENDING FUND BALANCE **	<u>\$899,380</u>

**COUNTY FAIR FUND**

Personal Services	439,050
Materials & Services	1,173,500
Capital Outlay	648,000
Transfers	120,000
Contingency	40,000
<b>TOTAL COUNTY FAIR APPROPRIATION</b>	<b><u>\$2,420,550</u></b>
UNAPPROPRIATED ENDING FUND BALANCE **	<u>\$12,550</u>

**COMPUTER RESERVE FUND**

Materials & Services	100,100
Capital Outlay	0
Contingency	150,000
<b>TOTAL COMPUTER RESERVE FUND APPROPRIATION</b>	<b><u>\$250,100</u></b>
UNAPPROPRIATED ENDING FUND BALANCE **	<u>\$475,000</u>

**COUNTY SCHOOL FUND**

Materials & Services	3,002,000
<b>TOTAL COUNTY SCHOOL FUND APPROPRIATION</b>	<b><u>\$3,002,000</u></b>

<b>COURT SECURITY FUND</b>	
Materials & Services	13,000
Capital Outlay	8,000
Transfers	50,000
<b>TOTAL COURT SECURITY FUND APPROPRIATION</b>	<b><u>\$71,000</u></b>
<b>DCD/BUILDING FUND</b>	
Personal Services	1,087,400
Materials & Services	475,170
Capital Outlay	7,000
Contingency	100,000
<b>TOTAL DCD/BUILDING APPROPRIATION</b>	<b><u>\$1,669,570</u></b>
UNAPPROPRIATED ENDING FUND BALANCE **	\$985,430
<b>FAIR RESERVE FUND</b>	
Capital Outlay	160,000
<b>TOTAL FAIR RESERVE FUND APPROPRIATION</b>	<b><u>\$160,000</u></b>
UNAPPROPRIATED ENDING FUND BALANCE **	\$5,000
<b>FEDERAL TITLE III FUND</b>	
Materials & Services	157,130
<b>TOTAL FEDERAL TITLE III FUND APPROPRIATION</b>	<b><u>\$157,130</u></b>
<b>FOREST TIMBER TRUST FUND</b>	
Materials & Services	66,000
<b>TOTAL FOREST TIMBER TRUST APPROPRIATION</b>	<b><u>\$66,000</u></b>
<b>HEALTH &amp; HUMAN SERVICES FUND</b>	
Personal Services	8,740,050
Materials & Services	5,941,720
Capital Outlay	1,100,000
Transfers	0
Contingency	2,000,000
<b>TOTAL HEALTH &amp; HUMAN SERVICES FUND APPROPRIATION</b>	<b><u>\$17,781,770</u></b>
<b>JUVENILE TRUST FUND</b>	
Materials & Services	11,000
<b>TOTAL JUVENILE TRUST FUND APPROPRIATION</b>	<b><u>\$11,000</u></b>
UNAPPROPRIATED ENDING FUND BALANCE **	\$17,500
<b>LAW ENFORCEMENT FUND</b>	
Materials & Services	28,000
Capital Outlay	2,000
<b>TOTAL LAW ENFORCEMENT FUND APPROPRIATION</b>	<b><u>\$30,000</u></b>
<b>LAW LIBRARY FUND</b>	
Materials & Services	35,000
<b>TOTAL LAW LIBRARY FUND APPROPRIATION</b>	<b><u>\$35,000</u></b>
UNAPPROPRIATED ENDING FUND BALANCE **	\$95,000
<b>LIBRARY FUND</b>	
Personal Services	2,518,400
Materials & Services	1,336,160
Capital Outlay	106,000
Transfers	0
Contingency	300,000
<b>TOTAL LIBRARY FUND APPROPRIATION</b>	<b><u>\$4,260,560</u></b>
UNAPPROPRIATED ENDING FUND BALANCE **	\$4,686,690
<b>LIBRARY RESERVE FUND</b>	
Materials & Services	500,000
Capital Outlay	200,000
Contingency	0
<b>TOTAL LIBRARY RESERVE FUND APPROPRIATION</b>	<b><u>\$700,000</u></b>
UNAPPROPRIATED ENDING FUND BALANCE **	\$402,000
<b>MEDIATION FUND</b>	
Materials & Services	114,500
<b>TOTAL MEDIATION FUND APPROPRIATION</b>	<b><u>\$114,500</u></b>
<b>MENTAL HEALTH FUND</b>	
Materials & Services	2,500,000
<b>TOTAL MENTAL HEALTH FUND APPROPRIATION</b>	<b><u>\$2,500,000</u></b>

<b>MITIGATION GRANTS</b>	
Materials & Services	585,000
Capital Outlay	4,085,000
<b>TOTAL MITIGATION GRANT FUND APPROPRIATION</b>	<b><u>\$4,670,000</u></b>
<b>PACIFIC CITY/WOODS PARKING MGMT FUND</b>	
Personal Services	\$13,800
Materials & Services	659,960
Capital Outlay	4,561,180
<b>TOTAL PACIFIC CITY/WOODS PARKING MGMT FUND APPROPRIATION</b>	<b><u>\$5,234,940</u></b>
<b>PARKS OPERATIONS FUND</b>	
Personal Services	994,800
Materials & Services	3,199,600
Capital Outlay	2,061,650
Contingency	25,000
<b>TOTAL PARK OPERATIONS FUND APPROPRIATION</b>	<b><u>\$6,281,050</u></b>
UNAPPROPRIATED ENDING FUND BALANCE **	\$150,000
<b>PLCP FUND</b>	
Personal Services	66,960
Materials & Services	13,570
Capital Outlay	2,800
Contingency	46,670
<b>TOTAL PLCP FUND APPROPRIATION</b>	<b><u>\$130,000</u></b>
<b>POST EMPLOYMENT LIABILITY FUND</b>	
Contingency	672,000
<b>TOTAL POST EMPLOYMENT LIAB FUND APPROPRIATION</b>	<b><u>\$672,000</u></b>
<b>REVENUE STABILIZATION FUND</b>	
Transfers	0
Contingency	1,000,000
<b>TOTAL REVENUE STABILIZATION FUND APPROPRIATION</b>	<b><u>\$1,000,000</u></b>
UNAPPROPRIATED ENDING FUND BALANCE **	\$2,205,000
<b>ROAD FUND</b>	
Personal Services	3,290,950
Materials & Services	3,405,540
Capital Outlay	848,300
Transfer to Bike Path	30,000
Transfer to Road Construction Grant Fund	1,850,000
Contingency	800,000
<b>TOTAL ROAD FUND APPROPRIATION</b>	<b><u>\$10,224,790</u></b>
UNAPPROPRIATED ENDING FUND BALANCE **	\$3,245,210
<b>SB 1065 FUND</b>	
Materials & Services	12,050
<b>TOTAL SB 1065 FUND APPROPRIATION</b>	<b><u>\$12,050</u></b>
<b>SHERIFF TRUST</b>	
Materials & Services	94,000
Capital Outlay	20,000
<b>TOTAL SHERIFF TRUST FUND APPROPRIATION</b>	<b><u>\$114,000</u></b>
<b>TECHNOLOGY FUND</b>	
Materials & Services	140,000
Capital Outlay	0
<b>TOTAL TECHNOLOGY FUND APPROPRIATION</b>	<b><u>\$140,000</u></b>
UNAPPROPRIATED ENDING FUND BALANCE **	\$0
<b>TNT FUND</b>	
Materials & Services	22,000
<b>TOTAL TNT FUND APPROPRIATION</b>	<b><u>\$22,000</u></b>
<b>TRANSIENT LODGING TAX FUND</b>	
Materials & Services	1,422,960
Transfer to General Fund	155,000
Transfer to Road Fund	1,645,000
Transfer to TLT Facilities	2,777,040
Contingency	6,000
<b>TOTAL TRANSIENT ROOM TAX FUND APPROPRIATION</b>	<b><u>\$6,006,000</u></b>
<b>TRANSIENT LODGING TAX FACILITIES FUND</b>	
Materials & Services	1,743,860
Capital	10,000
Transfer to PC/Woods Parking Management	4,463,940
<b>TOTAL TLT FACILITIES FUND APPROPRIATION</b>	<b><u>\$6,217,800</u></b>

<b>VEHICLE RESERVE FUND</b>		
Capital Outlay		110,500
Contingency		0
<b>TOTAL VEHICLE RESERVE APPROPRIATION</b>		<u><u>\$110,500</u></u>
<b>VETERAN'S SERVICE FUND</b>		
Personal Services		383,300
Materials & Services		100,600
Capital Outlay		2,500
Contingency		50,000
<b>TOTAL VETERAN'S SERVICE FUND APPROPRIATION</b>		<u><u>\$536,400</u></u>
UNAPPROPRIATED ENDING FUND BALANCE	**	\$155,600
<b>VIDEO LOTTERY FUND</b>		
Materials & Services		151,560
Transfer to General Fund/Community Development		121,000
<b>TOTAL VIDEO LOTTERY FUND APPROPRIATION</b>		<u><u>\$272,560</u></u>
UNAPPROPRIATED ENDING FUND BALANCE	**	\$186,440
<b>COMMUNITY DEV. WORKFORCE HOUSING FUND</b>		
Personal Services		234,150
Materials & Services		426,300
Capital Outlay		350
Contingency		60,000
<b>TOTAL COMMUNITY DEV. WORKFORCE HOUSING APPROPRIATION</b>		<u><u>\$720,800</u></u>
UNAPPROPRIATED ENDING FUND BALANCE	**	\$1,859,200
<b>AMERICAN RESCUE PLAN FUND</b>		
Materials & Services		2,827,610
<b>TOTAL AMERICAN RESCUE PLAN APPROPRIATION</b>		<u><u>\$2,827,610</u></u>
<b>LIBRARY DEBT SERVICE FUND</b>		
Debt Service		249,900
<b>TOTAL LIBRARY DEBT SERVICE APPROPRIATION</b>		<u><u>\$249,900</u></u>
UNAPPROPRIATED ENDING FUND BALANCE	**	\$0
<b>ROAD DEBT SERVICE FUND</b>		
Debt Service		1,528,600
<b>TOTAL ROAD DEBT SERVICE APPROPRIATION</b>		<u><u>\$1,528,600</u></u>
UNAPPROPRIATED ENDING FUND BALANCE	**	\$0
<b>BUILDING IMPROVEMENT FUND</b>		
Materials & Services		913,500
Capital Outlay		290,500
Transfer to General Fund		850,000
<b>TOTAL BUILDING IMPROVEMENT FUND APPROPRIATION</b>		<u><u>\$2,054,000</u></u>
<b>ROAD CONSTRUCTION GRANT PROJECTS FUND</b>		
Materials & Services		-
Capital Outlay		3,405,850
Contingency		750,000
<b>TOTAL ROAD CONST GRANT PROJ FUND APPROPRIATION</b>		<u><u>\$4,155,850</u></u>
UNAPPROPRIATED ENDING FUND BALANCE	**	\$1,761,500
<b>COURTHOUSE ANNEX &amp; REMODEL</b>		
Materials & Services		\$500,000
Capital Outlay		\$500,000
<b>TOTAL COURTHOUSE ANNEX &amp; REMODEL FUND APPROPRIATION</b>		<u><u>\$1,000,000</u></u>
<b>RADIO FUND</b>		
Materials & Services		\$2,006,300
<b>TOTAL RADIO FUND APPROPRIATION</b>		<u><u>\$2,006,300</u></u>
<b>BROADBAND</b>		
Materials & Services		\$3,000,000
<b>TOTAL BROADBAND FUND APPROPRIATION</b>		<u><u>\$3,000,000</u></u>
<b>GRAND TOTAL APPROPRIATIONS ALL FUNDS</b>		<u><u>\$119,673,280</u></u>

\*\*Not included in the appropriation, but may be included in the accounting records for "balance" purposes. By definition an unappropriated ending fund balance is not appropriated.