



Tillamook County
Treasurer's Office
Shawn Blanchard,
Treasurer

2025 POPULAR ANNUAL FINANCIAL REPORT

This Popular Annual Financial Report (PAFR) has been prepared to inform Tillamook County's citizens about the County's financial activity in a simple, easy-to-read format. This PAFR is based on the County's Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2025 (FY 2025) and is intended to be a supplement to the ACFR. This PAFR summarizes the most significant data found in the ACFR and is consistent with U.S. GAAP (generally accepted accounting principles). The FY 2025 ACFR was audited by SingerLewak Accountants and Consultants, an independent auditing firm, and received an unmodified (clean) opinion. Tillamook County's Annual Reports are available online at: <https://www.tillamookcounty.gov/treasurer/page/acfr>

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Snapshot of Tillamook County:

Geographic Area

Total Square Miles	1,333
Square Miles – Land	1,103
Square Miles – Water	230

Demographics

Population	27,264
Per Capita Income	66,551
Property Tax Rate	2.2770
School Enrollment	2,250
Registered Voters	21,636

Principal Employers

Tillamook County Creamery Assocn	500
Adventist Health Tillamook	400
Fred Meyer	288
Tillamook School District #9	276
Tillamook County	272

About Tillamook County

Tillamook County was established December 15, 1853, on lands that previously were part of Clatsop, Yamhill and Polk counties. The County was named after the Tillamook Indians who occupied the areas around the Tillamook and Nehalem Bays.

The County encompasses seven incorporated cities and three school districts. The majority of the population resides in or around the discontinuous coastal plain, running the entire length of the County. Seasonal population swells the County's population total in excess of fifty percent during peak periods.

The County provides a full range of services, which include public safety; health and welfare services; community development; construction and maintenance of streets and related infrastructure; local government services; and administration and support. Blended component units, although legally separate entities, are, in substance, part of the primary government's operations and are included as part of the primary government. Accordingly, the Solid Waste Disposal Service District is reported as an enterprise fund of the primary government, and the 4-H and Extension Service District is reported as a special revenue fund of the primary government.

Tillamook County's Mission is: "Providing excellent public services for the people, places, and unique communities of Tillamook County". For more about the County's mission and strategic plan, visit:

<https://www.tillamookcounty.gov/bocc/page/county-strategic-plan>

Government-wide Financial Statements

Government-wide financial statements, which include the Statement of Net Position and the Statement of Activities, provide readers with a broad overview of the County's finances in a way that is similar to a private sector business. These statements include not only the County itself, but also its blended component units. The Statement of Net Position, like a balance sheet, shows the resources and obligations of the County.

STATEMENT OF NET POSITION

(Amounts in thousands - Page 1 of the FY 2025 and 2024 ACFR)

	Governmental Activities		Business-Type Activities		Total		Percent Change
	2025	2024	2025	2024	2025	2024	
ASSETS (What the County Owns)							
Current and other assets	\$ 101,962	\$ 74,311	\$ 2,027	\$ 1,608	\$ 103,988	\$ 75,919	36.97%
Capital assets	93,399	92,324	2,202	2,355	95,601	94,680	0.97%
Total assets	195,361	166,635	4,228	3,964	199,589	170,599	16.99%
DEFERRED OUTFLOWS OF RESOURCES (What the County Will Own in Future Reporting Periods)							
Refunded debt charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Pension Related Items	7,907	13,441	144	285	8,051	13,726	-41.34%
Other Postemployment benefit related items	583	571	10	9	593	580	2.21%
Total deferred outflows of resources	8,490	14,012	153	294	8,643	14,306	-39.58%
LIABILITIES (What the County Owes)							
Current and other liabilities	\$ 4,941	\$ 6,815	\$ 334	\$ 307	\$ 5,276	\$ 7,122	-25.92%
Long-term liabilities	61,691	41,681	1,713	1,908	63,404	43,589	45.46%
Total liabilities	66,632	48,496	2,048	2,215	68,680	50,711	35.43%
DEFERRED INFLOWS OF RESOURCES (What the County Will Owe in Future Reporting Periods)							
Related to Leases	\$ 252	\$ 288	\$ -	\$ -	\$ 252	\$ 288	-12.50%
Related to Pensions	28	68	1	1	29	70	0.00%
Other	1,925	1,937	32	31	1,956	1,969	-0.63%
Total deferred inflows of resources	2,204	2,293	32	33	2,237	2,326	-3.84%
NET POSITION (Indicator of County's overall financial health)							
Net investment in capital assets	\$ 88,354	\$ 86,606	\$ 2,202	\$ 2,355	\$ 90,556	\$ 88,961	1.79%
Restricted (by third parties or by law)	43,323	41,677	-	-	43,323	41,677	3.95%
Unrestricted (available to meet the County's ongoing obligations)	3,338	1,575	100	(345)	3,438	1,230	179.56%
Total net position	135,015	129,857	2,302	2,010	137,317	131,868	4.13%

In FY 2025, the County issued the voter-approved Radio Communications Bond. Bond proceeds increased cash and investments, while long-term liabilities increased for the related debt. These changes are typical for voter-approved capital projects. Anticipate an increase in capital assets as the Radio project progresses in future years.

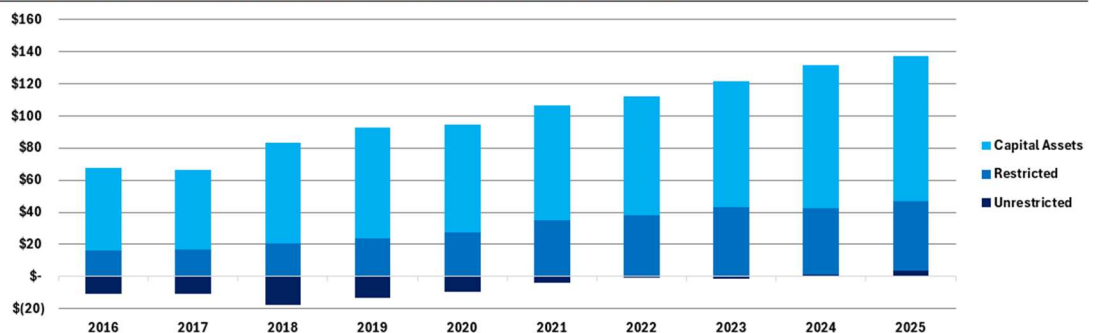
STATEMENT OF ACTIVITIES

(Amounts in thousands - Page 2 of the FY 2025 and 2024 ACFR)

	Governmental Activities		Business-Type Activities		Total		Percent Change
	2025	2024	2025	2024	2025	2024	
Total revenues (Inflows)	\$ 37,024	\$ 39,703	\$ 4,306	\$ 151	\$ 41,330	\$ 39,855	3.70%
Total expenses (Outflows)	69,508	28,323	4,166	310	73,674	28,633	157.31%
Change in net position	(32,484)	11,381	140	(159)	(32,344)	11,222	-388.22%

Over time, increases and decreases in total net position can serve as a useful indicator of whether the County's financial position is improving or declining. As we can see in 2017 and 2020, the County is susceptible to economic downturns.

Total Net Position Last 10 Fiscal Years (Amounts in millions)



Governmental Funds

Tillamook County's Basic Fund Types

Tillamook County uses fund accounting (a self-balancing set of accounts used to track specific activities) to ensure and demonstrate compliance with finance-related legal requirements. The County reports 86 funds divided into three categories: governmental, proprietary, and fiduciary.

Governmental funds are generally used to account for tax-supported activities (referred to as governmental activities). There are four types of governmental funds reported: the General Fund (the chief operating fund of the County), special revenue funds (dedicated to a specific purpose), capital project funds, debt service funds.

Proprietary funds are business-like funds that recover all or most of their costs through user fees and charges. There are two types of proprietary funds: enterprise funds and internal service funds. Enterprise funds provide goods and services to the general public for a fee (referred to as business-like activities). The County's enterprise fund includes the Solid Waste fund.

Fiduciary funds account for the resources held for the benefit of parties outside the County, and as such these funds are excluded from the government wide financial statements. The County's largest fiduciary funds include its employees' pension trust funds and property tax clearing fund.

Revenues

The County's revenue types include:

TAXES:

Property Taxes: The County's portion of real property tax revenue

Transient Lodging Tax (TLT): Gross Transient Lodging Tax Receipts

CHARGES FOR SERVICES:

Charges for Services: Revenue generated for services outside of licensing, permitting, fines and forfeitures

TIMBER:

Timber and Land Sales (Timber & Sales): State Timber and Land Sale revenue

INTERGOVERNMENTAL

Intergovernmental: Federal, State and local government grants, contracts and revenue

OTHER:

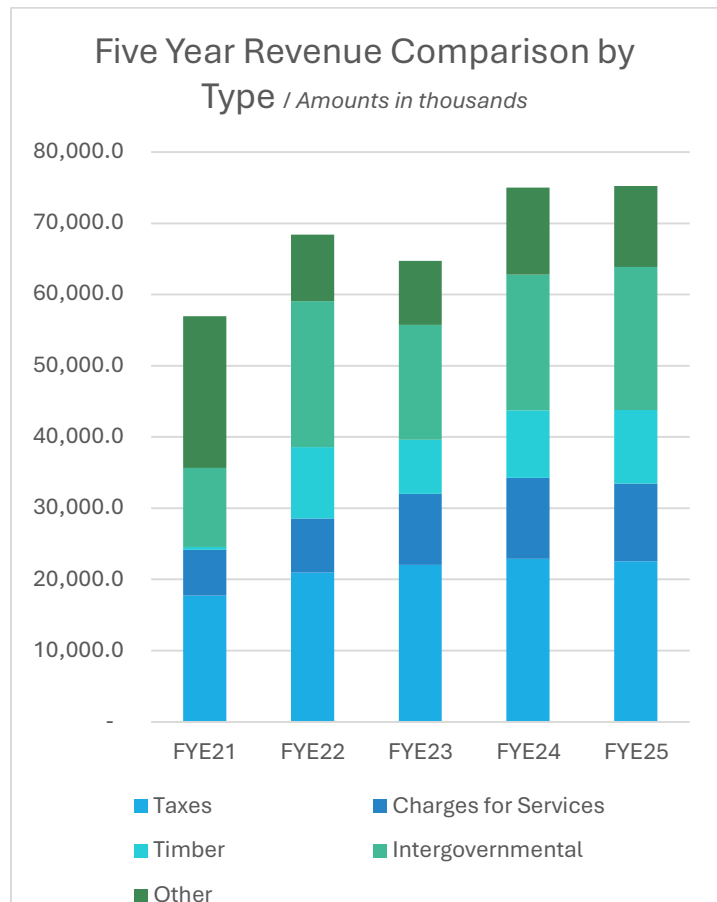
Licenses, Permits and Fees: Charges dog licenses, planning and zoning permits, Sheriff's Fees, etc.

Fines and Forfeitures: Justice Court fine payments and distributions of SB1065/HB2562

Intercounty Charges: Revenue generated between County departments such as the indirect cost allocation

Interest: Investment interest

Miscellaneous: Includes all other miscellaneous revenue such as community funding and refunds



The County's revenue from its governmental funds (excluding other financing sources) for 2024 totaled \$75,243,702, an increase of 0.2%. Investment interest performed very well in FY 2025, recording over \$3M in interest earned, almost \$200k above prior year. These earnings get distributed among county departments and taxing districts. Items to watch are the Timber and Land Sales revenue, both streams of revenue have been affected by recent State and legislative updates that will likely impact current and future revenue.

Governmental Funds *continued*

Expenses

County Functions

Governmental fund expenditures are reported by the following functions:

General Government

Includes Board of Commissioners, Finance, Legal Counsel, Human Resources, Information Services, and other General County services.

Public Safety

Operations of the Sheriff's Office, County Jail, Community Corrections, Communications, Court Security and other Public Safety services.

Highways and Streets

Consists of the County Road Department operations.

Culture and Recreation

Comprised of County Fair, Parks, Library and Pacific City/Woods Parking Management Plan funds.

Health and Welfare

Includes operations of the Tillamook County Community Health Centers as well as the Mental Health and Mediation programs.

Education

County School and Tillamook County 4-H and Extension Service District funds

Debt Service

Account for the payment of principal and interest on County's obligation bonds. Funds included are Road Debt Service and Library Debt Service.

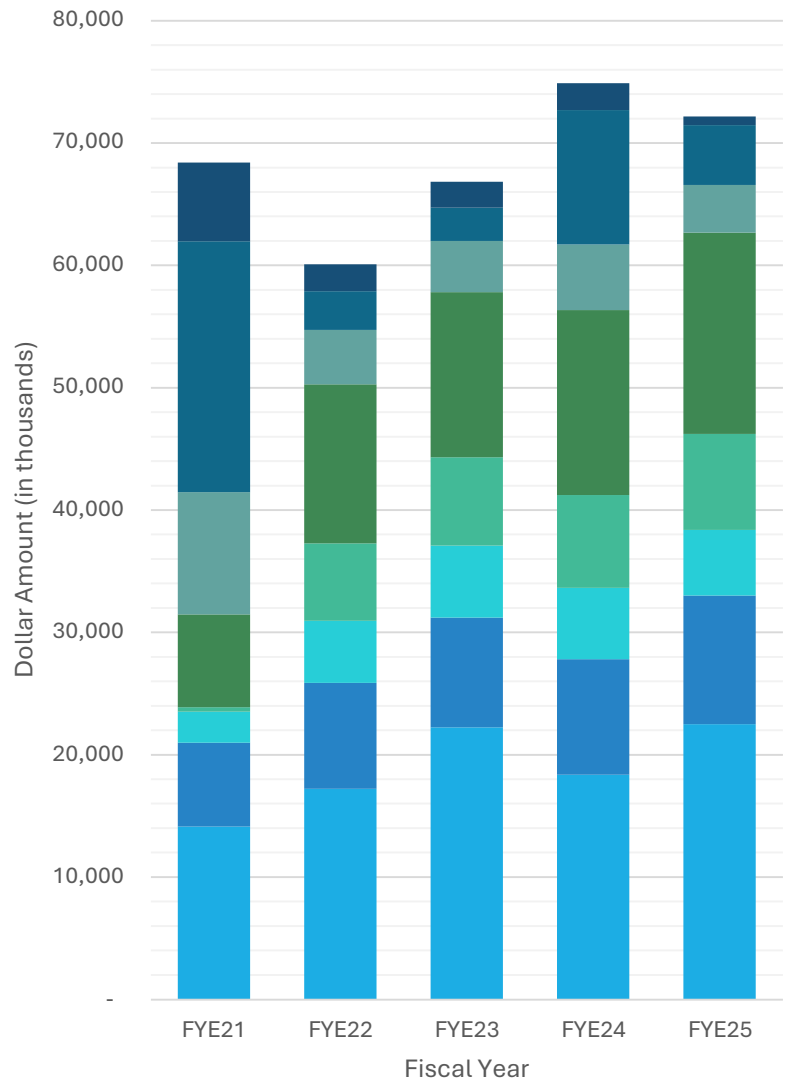
Capital Projects

Resources used for the acquisition, construction, and improvement of County infrastructure, buildings, fleet, offices meeting rooms and education facilities

*Information in chart can be found on page 5 of the ACFR.

Five Year Revenue Comparison by Type /

Amounts in thousands



From FY 2024 to FY 2025, total governmental fund revenues remained relatively stable, with increases in intergovernmental revenue, timber receipts, and interest earnings partially offset by declines in property taxes, charges for services, and miscellaneous revenues.

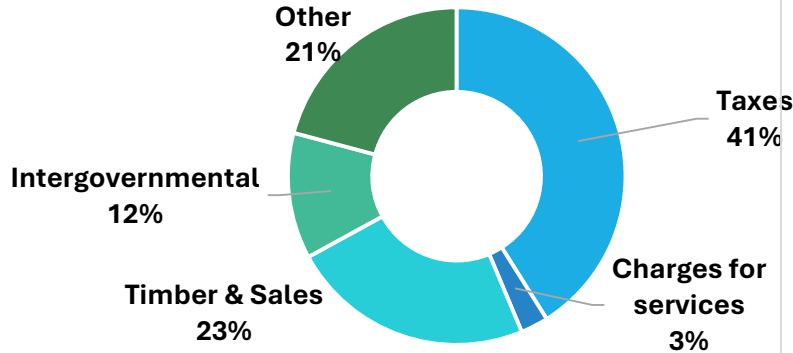
Why cash increased but revenues did not: In the Statement of Net Position, we can see a \$29M increase in cash, yet in the above revenue, we do not see a corresponding increase. This is due to the difference in the Statement of Net Position full accrual accounting versus the modified accrual accounting used in the Combining Statement of Revenues, Expenditures and Changes in Fund Balances reports. Governmental fund revenues reflect spendable resources and do not include bond proceeds. The FY 2025 bond issuance increased cash balances but is reported as an other financing source, not as revenue in the data included in the chart above.

General Fund Analysis

The General Fund is the County's largest fund and also one of the most vital to the County's operations. The General Fund is the primary operating fund that accounts for everyday general expenditures for recording, elections, planning and development, public safety, while also supplementing portions of other funds. The General Fund revenue accounts for ~30% of the County's total governmental funds revenue.

Revenues

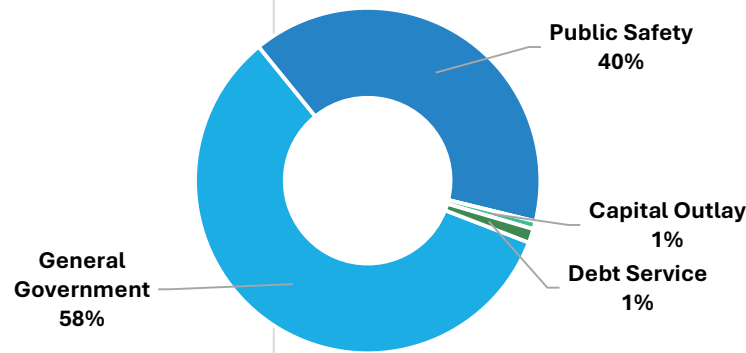
Where does the money come from?



* Amounts in thousands. Information found on page 5 of the ACFR

Expenditures

Where does the money go?



* Amounts in thousands. Information found on page 5 of the ACFR

Revenues by Type *	2025	2024	2023
Taxes	9,492	8,958	8,942
Charges for services	613	602	359
Timber & Sales	5,405	5,008	5,243
Intergovernmental	2,793	1,926	1,537
Other	4,822	4,809	3,999
Total General Fund Revenue	23,125	21,304	20,080

In FY 2025, the General Fund recorded total revenues of \$23 million, an increase of \$1.8 million from FY 2024. The largest increases were in intergovernmental revenues (up about \$800,000) and taxes (up about \$500,000), while other revenue sources showed only minor changes. The increase in intergovernmental revenue was largely due to a \$1.2 million transfer from the Revenue Stabilization Fund, which is used to support the General Fund during periods of revenue shortfall. The increase in tax revenue primarily reflects the planned annual 3% growth in property taxes and was not the result of a new tax source.

Expenditures by Function*	2025	2024	2023
General Government	12,810	11,567	12,303
Public Safety	8,720	8,239	7,759
Culture & Rec	1	0	0
Capital Outlay	162	239	115
Debt Service	287	283	285
Total General Fund Expenditure	21,980	20,328	20,461

In FY 2025, total General Fund expenditures were just under \$22 million, an increase of about \$1.6 million from the prior year. Most of the increase occurred in the General Government and Public Safety categories, which account for the majority of General Fund spending. Capital outlay declined in FY 2025, primarily due to reduced funding for long-term capital reserves such as Building Improvement, Vehicle Reserve, and Computer Reserve. This reduction reflects a budgetary decision made in response to revenue constraints.

Fund Balance (information can be found on page 3 of the ACFR)

Fund balance is the net position of a governmental fund, that is simply the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources.

The 2024 General Fund ending fund balance was \$16.8M, including the General Fund's Post Employment Reserve and Revenue Stabilization funds. Of the total fund balance, \$13M is *Unassigned fund balance*, which can be used at the County's discretion. The remaining fund balance is classified as either non-spendable, restricted, or assigned.

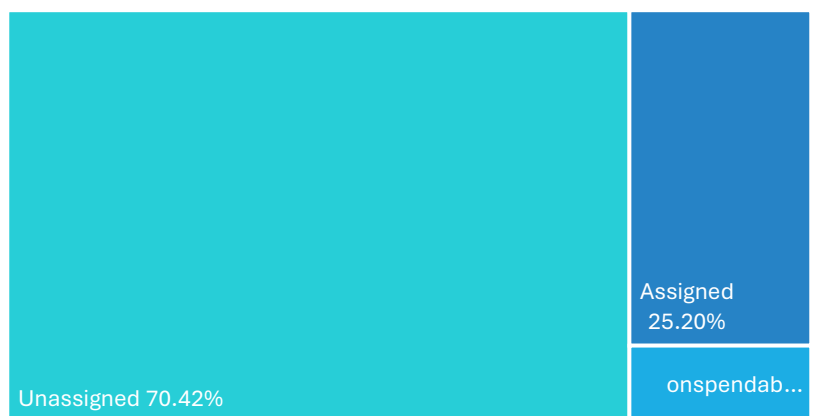
Non-spendable fund balance represents assets that are not in a spendable form, i.e. the long-term portion of accounts receivable and pre-paid expenses. The General Fund's 2025 non-spendable fund balance was \$714,308, a new balance as of 2024 created by a land investment purchase.

Restricted fund balance represents resources subject to externally enforceable constraints. The County did not carry a restricted fund balance for the General Fund as of FY 2025.

Assigned fund balance represents resources that are constrained by the County's intent to use them for a specific purpose. For the General Fund it represents the amount needed to cover the excess expenditures over revenues in the fiscal year 2025-2026 budget, \$3M.

As a measure of the General Fund's liquidity, (meaning it has enough resources available to cover expenses) it can be useful to compare both unassigned and total fund balances to total expenditures.

Total General Fund balance (including all reserves) represents 80% of total General Fund expenditures which indicates that the County has adequate funds to cover its expenses. Ideally, organizations have a liquidity ratio of 100% or 1.0 or better.



Proprietary & Major Funds

Tillamook County serves residents in a variety of capacities; major funds provide services ranging from Culture and Recreation such as the County Parks Department to Community Health Services and projects funded by Transient Lodging Tax. Tillamook County also houses one proprietary fund: the Solid Waste Service District which serves residents by providing a coordinated and fiscally responsible solid waste program. This section serves to highlight the services these funds provide.



The Solid Waste Service District ended FY 2025 with a Total Net Position of \$2,301,931. Revenue (excluding revenue from non-operating sources) included Charges for Services of \$3,976,521 and Miscellaneous of \$83,256. Expenses totaled \$4,165,980. (information can be found on pages 7-9 of the ACFR).

Solid Waste Service District operates 3 transfer stations, in Tillamook, Pacific City and Manzanita. FY 2024 operations collected 34,533 tons of refuse, a 5% increase in activity from prior year and 38% increase from 10 years ago (2016). For more on Tillamook County Solid Waste Service District and the programs that they provide, visit their website: <https://www.tillamookcounty.gov/solid-waste>

The Tillamook County Parks Department manages 1,563 acres of parkland across the County. This includes six campgrounds with more than 600 campsites, 21 boat launches, and 10 day-use areas. Learn more about County parks and amenities at: <https://www.tillamookcounty.gov/parks>



One of the County's major special revenue funds, Tillamook County Community Health Centers (TCCHC), is a Federally Qualified Health Center (FQHC) that operates 4 clinics with integrated services spanning medical, dental, behavioral health, public health and environmental health services. TCCHC staff completed 22,111 patient visits in FY 2025. A new health services building opened in FY 2024, just one of the many ways they are investing in long term planning. For more on TCCHC, check out their website: <https://tillamookchc.org/>

*Data in blue text can be found in the statistical section of the ACFR, pages 140-157.

FY 2025 Capital Assets – Long Term Infrastructure Projects

Big things are happening around the County. Tillamook County invested in several large-scale infrastructure improvements in FY 2025.



The Tillamook County Fair Fund supports operation of the Fairgrounds and the annual County Fair, which welcomed more than 42,000 attendees in FY 2025. During the year, several major improvement projects were underway, including the Equine Barn, Maintenance Shop, and a power infrastructure project. In partnership with the Fair, Tillamook County Public Works is also advancing a major drainage project on the west side of the fairgrounds. These projects are being funded in whole or in part with Transient Lodging Tax revenues. Visit the Tillamook County Fair website for all of the events and services they provide: <https://www.tillamookfair.com/>



Completed in FY 2025, TCCHC expanded with the purchase and remodel of a new Health Services building on 8th street in Tillamook. <https://tillamookchc.org/new-building/>

Stay Connected

MEET THE COMMISSIONERS



Erin Skaar



Paul Fournier



Mary Faith Bell

The Board serves as a direct link between the County citizens and their local, state, and federal governments. It carries out an array of state mandates including adopting the County budget and ordinances (laws), appointing boards and committees, administering the organization of special districts, sitting as the local public health authority and county contract review board, and conveying County lands. (source: <https://www.tillamookcounty.gov/bocc>)

For news, public notices, meetings, agendas and more, visit the Tillamook County homepage:

<https://www.tillamookcounty.gov/>

Financial Reporting Awards

Tillamook County Treasurer's Office prides itself on being the recipient of the Government Finance Officers Association (GFOA) *Certificate of Achievement for Excellence in Financial Reporting* for 36 consecutive years, and the GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR), first received for the fiscal year 2024.



Government Finance Officers Association

Award for
Outstanding
Achievement in
Popular Annual
Financial Reporting

From the Treasurer's Office

Thank you for your interest in Tillamook County Financial Reports.

This document was developed to provide a more accessible financial report for Tillamook County residents and citizens. For more helpful resources, including budgets, budget meeting notices, financial reports, and more, visit the Tillamook County Treasurer's Office page: <https://www.tillamookcounty.gov/treasurer>.



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Shawn Blanchard, Treasurer