

# 2026 – 2027 BUDGET WORKSHOPS



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## REQUESTED BUDGETS

TILLAMOOK COUNTY

FINANCE DEPARTMENT

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 010  
**Department:** 01100

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Board of County Commissioners</b>								
Departmental Revenue								
State Grants	4250	25,096	-	-				
Refunds & Reimbursements	4670	9,228	4,585	-				
Miscellaneous Revenue	4690	-	-	-				
Sale of Assets	4695	-	-	-				
Intercounty/COSSUP	4718	-	-	10,915	37,397			
Intercounty/CJC BHD	4719	-	-	7,745				
Intercounty/CJC Jail Based	4720	-	-	14,945				
Transfer from COSSUP	4827	-	-	-				
<b>Total Revenues</b>		<b>34,324</b>	<b>4,585</b>	<b>33,605</b>	<b>37,397</b>	<b>-</b>	<b>-</b>	<b>-</b>
Departmental Expense								
Personal Services								
Salaries								
Elected Official	5001	275,084	286,049	293,700	314,500			
Management/Supervisory	5200	285,762	305,618	333,700	528,900			
Administrative/Clerical	5400	122,500	133,335	148,500	153,400			
Part-Time/Temporary	5600	-	-	-	-			
Out of Class	5896	-	4,070	-	-			
Leave Buy Out	5897	-	-	9,300	13,200			
Overtime	5899	-	-	-	-			
<b>Total Salaries</b>		<b>683,345</b>	<b>729,071</b>	<b>785,200</b>	<b>1,010,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Taxes & Benefits								
Employer's FICA	5950	51,238	54,531	62,800	80,780			
OR Paid Family Medical Leave	5952	2,568	2,848	3,200	3,990			
Worker Compensation	5955	1,165	1,486	1,800	2,150			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	124,031	115,841	110,790	161,010			
Retirement	5970	234,886	243,354	230,862	216,530			
Retirement - OPSRP	5971	-	-	11,211	45,710			
VEBA	5980	9,430	12,930	9,660	13,860			
<b>Total Taxes &amp; Benefits</b>		<b>423,318</b>	<b>430,990</b>	<b>430,323</b>	<b>524,030</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Personal Services</b>		<b>1,106,663</b>	<b>1,160,061</b>	<b>1,215,523</b>	<b>1,534,030</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full-Time Equivalent</b>		<b>6.80</b>	<b>6.80</b>	<b>6.80</b>	<b>7.50</b>			
Materials & Services								
Office Supplies	6001	1,260	918	2,500	2,500			
Non-Capital Equipment	6004	-	2,273	500	500			
Computer Software & Licensing	6009	15,567	16,346	17,400	-			
Computer Supplies	6011	75	-	100	100			
Fuel & Lubricants	6030	-	-	-	-			
Printing & Advertising	7001	731	313	2,000	2,000			
Books & Publications	7003	1,127	150	1,230	250			
Postage & Shipping	7005	11	-	-	-			
Telephone	7007	190	-	-	-			
Public Relations	7022	2,867	2,663	3,400	4,000			
Memberships & Dues	7050	31,580	34,048	38,800	39,735			
Training/Travel/Mileage	7080	26,132	25,589	32,420	37,870			
Contracted Services	7105	16,640	14,950	20,000	45,000			
Legal	7110	184,489	15,737	156,400	38,000			

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



<b>Board of County Commissioners</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
R&M/Office Equipment	7601	-	621	500	0			
R&M/Vehicles	7603	-	-	-	-			
Permit Fees	7650	-	-	-	-			
Rebates & Refunds	7880	-	-	-	-			
Misc Materials & Services	7899	956	416	500	700			
<b>Total Materials &amp; Services</b>		<b>281,624</b>	<b>114,024</b>	<b>275,750</b>	<b>170,655</b>	-	-	-
<b>Capital Outlay</b>								
Computers/Office Equipment	9020	1,528	127	-	-	-	-	-
<b>Total Capital Outlay</b>		<b>1,528</b>	<b>127</b>	<b>-</b>	<b>-</b>	-	-	-
<b>Total Expenditures</b>		<b>1,389,815</b>	<b>1,274,212</b>	<b>1,491,273</b>	<b>1,704,685</b>	-	-	-
<b>BOCC Revenues minus Expenditures</b>		<b>(1,355,491)</b>	<b>(1,269,627)</b>	<b>(1,457,668)</b>	<b>(1,667,288)</b>	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Personal Services		1,106,663	1,160,061	1,215,523	1,534,030	-	-	-
Total Materials & Services		281,624	114,024	275,750	170,655	-	-	-
Total Capital Outlay		1,528	127	-	-	-	-	-
<b>Board of County Commissioners Totals</b>		<b>1,389,815</b>	<b>1,274,212</b>	<b>1,491,273</b>	<b>1,704,685</b>	-	-	-

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 010  
**Department:** 01110, 01111, 01112, 01113

County Clerk	Account No.	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Departmental Revenue</b>								
Local Community Funding	4290	-	20,000	-				
Elections	4304	64,553	3,385	45,000	45,000			
Refunds & Reimbursements	4670	219	329	-				
Miscellaneous	4690	-	0	-				
Sale of Assets	4695	400	-	-				
<b>Subtotal - Elections</b>	<b>01110</b>	<b>65,171</b>	<b>23,715</b>	<b>45,000</b>	<b>45,000</b>	-	-	-
Fees (PLCP Admin Fee)	4301	-	-	-	10,000			
County Clerk Fees	4302	70,502	85,250	75,000	75,000			
Recording Fees	4303	147,135	157,478	140,000	140,000			
Lien Fees	4305	1,745	1,335	1,000	1,000			
CATF Mapping Fees	4307	-	-	1,000				
Refunds & Reimbursements	4670	-	29	-				
Miscellaneous Revenue	4690	1,807	1,037	-				
<b>Subtotal - Recording</b>	<b>01111</b>	<b>221,188</b>	<b>245,129</b>	<b>217,000</b>	<b>226,000</b>	-	-	-
PVAB Fees	4312	-	-	-	300			
Refunds and Reimbursements	4670	-	5	-				
<b>Subtotal - PVAB</b>	<b>01112</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>300</b>	-	-	-
Dog Licenses	4130	6,595	6,523	6,000	5,000			
Dog License Program Income	4690	382	229	600	1,000			
<b>Subtotal - Dog</b>	<b>01113</b>	<b>6,977</b>	<b>6,752</b>	<b>6,600</b>	<b>6,000</b>	-	-	-
<b>Total Revenues</b>		<b>293,337</b>	<b>275,600</b>	<b>268,600</b>	<b>277,300</b>	-	-	-
<b>Elections Expense</b>								
<b>01110</b>								
<b>Personal Services</b>								
<b>Salaries</b>								
Elected Official	5001	41,736	44,747	45,100	48,300			
Management/Supervisory	5200	18,661	26,614	29,500	30,700			
Administrative/Clerical	5400	35,685	41,583	47,200	64,300			
Part-Time/Temporary	5600	6,546	15,187	15,000	15,000			
AFSCME Incentive	5750	-	-	935	935			
Out of Class	5896	-	-	-	-			
Leave Buy Out	5897	7,513	435	1,500	1,900			
Overtime	5899	-	78	2,500	2,500			
<b>Total Salaries</b>		<b>110,140</b>	<b>128,643</b>	<b>141,735</b>	<b>163,635</b>	-	-	-
<b>Taxes &amp; Benefits</b>								
Employer's FICA	5950	7,994	9,389	11,300	13,000			
OR Paid Family Medical Leave	5952	418	491	600	700			
Worker Compensation	5955	112	111	600	600			
Health & Life Insurance	5965	29,979	38,135	42,922	43,380			
Retirement	5970	38,429	40,826	41,501	48,500			
Retirement - OPSRP	5971	-	-	-	-			
VEBA	5980	1,964	3,459	2,581	3,700			
<b>Total Taxes &amp; Benefits</b>		<b>78,897</b>	<b>92,411</b>	<b>99,504</b>	<b>109,880</b>	-	-	-
<b>Total Personal Services</b>		<b>189,037</b>	<b>221,054</b>	<b>241,239</b>	<b>273,515</b>	-	-	-
<b>Total Full-Time Equivalent</b>		<b>1.87</b>	<b>1.87</b>	<b>1.87</b>	<b>1.87</b>			

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



<b>County Clerk</b>	<b>Account No.</b>	<b>2023-2024 Actuals</b>	<b>2024-2025 Actuals</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Requested Budget</b>	<b>2026-2027 Proposed Budget</b>	<b>2026-2027 Approved Budget</b>	<b>2026-2027 Adopted Budget</b>
<b>Materials &amp; Services</b>								
Office Supplies	6001	4,770	9,258	9,000	15,000			
Non-Capital Equipment	6004	367	3,268	4,500	6,000			
Computer Software & Licensing	6009	26,393	27,657	29,000	18,000			
Computer Supplies	6011	-	-	-	-			
Printing & Advertising	7001	23,388	31,844	30,000	35,000			
Books & Publications	7003	-	-	-	-			
Postage & Shipping	7005	6,131	8,973	10,000	10,000			
Insurance & Deductibles	7020	-	-	-	-			
Memberships & Dues	7050	292	310	700	800			
Travel/Training/Mileage	7080	2,168	5,561	4,500	6,500			
Contracted Services	7105	1,100	23,257	15,000	15,000			
Legal	7110	450	-	-	-			
R&M/Office Equipment	7601	-	108	3,000	3,000			
Storage Rental	7611	850	250	1,200	1,300			
Rebates & Refunds	7880	648	20	-	-			
Misc Materials & Services	7899	-	-	-	600			
<b>Total Materials &amp; Services</b>		<b>66,556</b>	<b>110,505</b>	<b>106,900</b>	<b>111,200</b>	-	-	-
<b>Capital Outlay</b>								
Computers/Office Equipment	9020	-	-	6,100	-			
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>6,100</b>	<b>-</b>	-	-	-
<b>Total Election Expenditures</b>		<b>255,593</b>	<b>331,560</b>	<b>354,239</b>	<b>384,715</b>	-	-	-
<b>Election Revenues minus Expenditures</b>		<b>(190,422)</b>	<b>(307,845)</b>	<b>(309,239)</b>	<b>(339,715)</b>	-	-	-
<b>Recording Expense 01111</b>								
<b>Personal Services</b>								
<b>Salaries</b>								
Elected Official	5001	41,736	44,747	45,100	48,300			
Management/Supervisory	5200	18,661	26,614	29,500	30,700			
Administrative/Clerical	5400	36,349	42,430	48,100	65,600			
AFSCME Incentive	5750	-	-	945	945			
Out of Class	5896	-	-	-	-			
Leave Buy Out	5897	7,513	444	1,500	1,900			
Overtime	5899	-	79	1,000	1,000			
<b>Total Salaries</b>		<b>104,259</b>	<b>114,313</b>	<b>126,145</b>	<b>148,445</b>	-	-	-
<b>Taxes &amp; Benefits</b>								
Employer's FICA	5950	7,541	8,290	10,100	11,800			
OR Paid Family Medical Leave	5952	394	434	500	600			
Worker Compensation	5955	109	102	500	500			
Health & Life Insurance	5965	30,034	38,551	43,347	43,740			
Retirement	5970	38,729	41,135	41,829	48,940			
Retirement - OPSRP	5971	-	-	-	-			
VEBA	5980	1,983	3,496	2,608	3,740			
<b>Total Taxes &amp; Benefits</b>		<b>78,790</b>	<b>92,006</b>	<b>98,884</b>	<b>109,320</b>	-	-	-
<b>Total Personal Services</b>		<b>183,050</b>	<b>206,320</b>	<b>225,029</b>	<b>257,765</b>	-	-	-
<b>Total Full-Time Equivalent</b>		<b>1.89</b>	<b>1.89</b>	<b>1.89</b>	<b>1.89</b>			

Materials & Services

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



County Clerk	Account No.	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Office Supplies	6001	12,450	3,377	6,200	5,000			
Non-Capital Equipment	6004	-	566	3,850	3,850			
Computer Software & Licensing	6009	12,574	12,413	13,500	16,000			
Printing & Advertising	7001	249	-	250	250			
Books & Publications	7003	70	90	500	-			
Telephone	7007	-	-	-	-			
Bank Fees	7013	-	-	-	-			
Memberships & Dues	7050	292	310	700	800			
Travel/Training/Mileage	7080	1,936	541	1,500	2,000			
Contracted Services	7105	11,913	-	-	25,000			
R&M/Office Equipment	7601	1,695	1,095	4,000	4,000			
Rebates & Refunds	7880	221	70	500	500			
Storage/Rental	7899	87	-	500	1,500			
<b>Total Materials &amp; Services</b>		<b>41,486</b>	<b>18,462</b>	<b>31,500</b>	<b>58,900</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>								
Computers/Office Equipment	9020	1,234	1,640	-	-	-	-	-
<b>Total Capital Outlay</b>		<b>1,234</b>	<b>1,640</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Recording Expenditures</b>		<b>225,769</b>	<b>226,421</b>	<b>256,529</b>	<b>316,665</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Recording Revenues minus Expenditures</b>		<b>(4,581)</b>	<b>18,708</b>	<b>(39,529)</b>	<b>(90,665)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BOPTA Expense</b>	<b>01112</b>							
Personal Services								
Salaries								
Elected Official	5001	6,177	3,729	3,800	4,100			
Management/Supervisory	5200	8,193	11,684	13,000	13,500			
Administrative/Clerical	5400	2,025	843	1,000	1,400			
AFSCME Incentive	5750	-	-	120	120			
Out of Class	5896	-	-	-	-			
Leave Buy Out	5897	1,232	9	1,500	1,900			
Overtime	5899	-	2	500	500			
<b>Total Salaries</b>		<b>17,627</b>	<b>16,267</b>	<b>19,920</b>	<b>21,520</b>	<b>-</b>	<b>-</b>	<b>-</b>
Taxes & Benefits								
Employer's FICA	5950	1,265	1,162	1,500	1,600			
OR Paid Family Medical Leave	5952	66	61	100	100			
Worker Compensation	5955	17	14	400	500			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	5,071	6,050	6,494	7,380			
Retirement	5970	6,503	5,873	6,021	6,370			
Retirement - OPSRP	5971	-	-	-	-			
VEBA	5980	308	450	331	480			
<b>Total Taxes &amp; Benefits</b>		<b>13,230</b>	<b>13,610</b>	<b>14,846</b>	<b>16,430</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Personal Services</b>		<b>30,857</b>	<b>29,877</b>	<b>34,766</b>	<b>37,950</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full-Time Equivalent</b>		<b>0.24</b>	<b>0.24</b>	<b>0.24</b>	<b>0.24</b>			
<b>Materials &amp; Services</b>								
Office Supplies	6001	-	138	400	400			
Computer Software & Licensing	6009	1,526	1,602	1,750	2,500			
Printing & Advertising	7001	-	-	100	100			
Books & Publications	7003	-	-	-	-			

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



<b>County Clerk</b>	<b>Account No.</b>	<b>2023-2024 Actuals</b>	<b>2024-2025 Actuals</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Requested Budget</b>	<b>2026-2027 Proposed Budget</b>	<b>2026-2027 Approved Budget</b>	<b>2026-2027 Adopted Budget</b>
Memberships & Dues	7050	-	-	300	300			
Travel/Training/Mileage	7080	176	88	1,500	1,500			
Professional Services	7101	810	300	1,500	1,500			
<b>Total Materials &amp; Services</b>		<b>2,512</b>	<b>2,128</b>	<b>5,550</b>	<b>6,300</b>	-	-	-
<b>Total BOPTA Expenditures</b>		<b>33,369</b>	<b>32,004</b>	<b>40,316</b>	<b>44,250</b>	-	-	-
<b>BOPTA Revenues minus Expenditures</b>		<b>(33,369)</b>	<b>(32,004)</b>	<b>(40,316)</b>	<b>(43,950)</b>	-	-	-
Dog Expense	01113							
Materials & Services								
Office Supplies	6001	218	235	800	800			
Non-Capital Equipment	6004	-	-	-	-			
Computer Software & Licensing	6009	448	470	550	600			
Contracted Services	7105	44,388	41,026	41,150	41,150			
Rebates & Refunds	7880	91	-	100	100			
<b>Total Materials &amp; Services</b>		<b>45,145</b>	<b>41,731</b>	<b>42,600</b>	<b>42,650</b>	-	-	-
<b>Total Dog Expenditures</b>		<b>45,145</b>	<b>41,731</b>	<b>42,600</b>	<b>42,650</b>	-	-	-
<b>Dog Revenues minus Expenditures</b>		<b>(38,168)</b>	<b>(34,979)</b>	<b>(36,000)</b>	<b>(36,650)</b>	-	-	-
<b>Total Clerk Revenues minus Expenditures</b>		<b>(266,540)</b>	<b>(356,116)</b>	<b>(425,084)</b>	<b>(510,980)</b>	-	-	-

Tillamook County  
Statement of Budget  
Fiscal Year July 1, 2026 - June 30, 2027

Total Personal Services	402,944	457,251	501,034	569,230
Total Materials & Services	155,699	172,825	186,550	219,050
Total Capital Outlay	1,234	1,640	6,100	-

**County Clerk Totals** **559,876**   **631,715**   **693,684**   **788,280**   -   -   -

FY 21/22 POTB Lease Agreement \$2,000 (Includes water service and road fee) and \$10,000 for Tillamook County Animal Aid, Inc.

FY 22/23 POTB Lease Agreement (includes water service and road fee) and \$33,600 for Tillamook K9

Current OMB Uniform Guidance Indirect Cost Allocation - \$136,845

Property Valuation Appeals Board (PVAB)

**TILLAMOOKCOUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 010  
**Department:** 01120

Assessor	Account No.	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Budget	2026-2027 Requested Budget	2026-2027 Proposed Budget	2026-2027 Approved Budget	2026-2027 Adopted Budget
Departmental Revenue								
A & T CAFFA*								
Refunds & Reimbursements	4670	5,070	3,810	-				
Miscellaneous Revenue	4690	5,958	8,907	10,000	10,000			
<b>Total Revenues</b>		<b>11,028</b>	<b>12,717</b>	<b>10,000</b>	<b>10,000</b>	-	-	-
Departmental Expense								
Personal Services								
Salaries								
Elected Official	5001	94,788	99,573	104,200	112,600			
Management/Supervisory	5200	173,891	153,737	144,500	150,800			
Professional/Technical	5300	641,697	544,756	774,500	846,600			
Administrative/Clerical	5400	39,726	66,222	-	-			
AFSCME Incentive	5750	-	-	7,500	7,500			
Leave Buy Out	5897	-	30,345	17,700	19,200			
Overtime	5899	-	63	-	-			
<b>Total Salaries</b>		<b>950,102</b>	<b>894,696</b>	<b>1,048,400</b>	<b>1,136,700</b>	-	-	-
Taxes & Benefits								
Employer's FICA	5950	69,768	65,783	83,300	90,400			
OR Paid Family Medical Leave	5952	3,648	3,440	4,100	4,500			
Worker Compensation	5955	5,479	7,457	11,500	12,500			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	270,533	266,606	324,828	382,570			
Out of Class	5896	-	367	-	-			
Retirement	5970	334,844	342,360	313,118	314,300			
Retirement - OPSRP	5971	-	-	9,969	19,570			
VEBA	5980	20,700	26,015	20,700	29,700			
Uniform Allowance	5990	2,250	2,214	2,285	2,600			
<b>Total Taxes &amp; Benefits</b>		<b>707,222</b>	<b>714,242</b>	<b>769,800</b>	<b>856,140</b>	-	-	-
<b>Total Personal Services</b>		<b>1,657,324</b>	<b>1,608,938</b>	<b>1,818,200</b>	<b>1,992,840</b>	-	-	-
<b>Total Full-Time Equivalent</b>		<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>			
Materials & Services								
Office Supplies	6001	4,211	3,976	6,000	6,000			
Non-Capital Equipment	6004	-	1,750	2,000	1,000			
Computer Software & Licensing	6009	119,222	124,652	145,000	149,000			
Fuel & Lubricants	6030	2,250	1,586	3,000	2,500			
Uniforms	6251	-	-	2,000	500			
Books & Publications	7003	1,686	1,718	2,500	3,000			
Postage & Shipping	7005	-	15	-	-			
Telephone	7007	-	130	-	500			
Memberships & Dues	7050	1,440	1,200	2,500	2,400			
Training/Travel/Mileage	7080	5,997	6,977	11,000	11,000			
Contracted Services	7105	-	-	-	52,000			
R&M/Office Equipment	7601	5,554	729	2,000	2,000			
R&M/Vehicles	7603	5,351	3,330	4,000	4,500			
Permit Fees	7650	-	-	-	-			
Misc Materials & Services	7899	-	-	400	400			
<b>Total Materials &amp; Services</b>		<b>145,711</b>	<b>146,063</b>	<b>180,400</b>	<b>234,800</b>	-	-	-

**TILLAMOOKCOUNTY**  
**FY2026-27 Annual Budget**



Assessor	Account No.	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Budget	2026-2027 Requested Budget	2026-2027 Proposed Budget	2026-2027 Approved Budget	2026-2027 Adopted Budget
Capital Outlay								
Computers/Office Equipment	9020	1,241	1,466	1,500	1,575			
Vehicles	9030	-	-	-	-	-	-	-
Total Capital Outlay		1,241	1,466	1,500	1,575	-	-	-
Total Expenditures		1,804,277	1,756,466	2,000,100	2,229,215	-	-	-
<b>Assessor Revenues minus Expenditures</b>		<b>(1,793,248)</b>	<b>(1,743,750)</b>	<b>(1,990,100)</b>	<b>(2,219,215)</b>	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Personal Services		1,657,324	1,608,938	1,818,200	1,992,840	-	-	-
Total Materials & Services		145,711	146,063	180,400	234,800	-	-	-
Total Capital Outlay		1,241	1,466	1,500	1,575	-	-	-
<b>Assessor Totals</b>		<b>1,804,277</b>	<b>1,756,466</b>	<b>2,000,100</b>	<b>2,229,215</b>	-	-	-

\*A & T Grant revenue recorded in General Co. Government  
Current OMB Uniform Guidance Indirect Cost Allocation - \$189,029

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 010  
**Department:** 01130

Tax	Account No.	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Departmental Revenue</b>								
Refunds & Reimbursements	4670	-	27	-	-	-	-	-
Miscellaneous Revenue	4690	-	-	-	-	-	-	-
<b>Total Revenues</b>		<b>-</b>	<b>27</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Departmental Expense</b>								
<b>Personal Services</b>								
<b>Salaries</b>								
Administrative Clerical	5400	113,035	98,165	119,000	138,700			
AFSCME Incentive	5750	-	-	1,000	1,000			
Out of Class	5896	-	-	-	-			
Leave Buy Out	5897	-	-	2,300	2,700			
Overtime	5899	-	-	2,000	2,000			
<b>Total Salaries</b>		<b>113,035</b>	<b>98,165</b>	<b>124,300</b>	<b>144,400</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Taxes &amp; Benefits</b>								
Employer's FICA	5950	8,563	7,269	9,900	11,500			
OR Paid Family Medical Leave	5952	448	380	500	600			
Worker Compensation	5955	108	97	300	400			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	10,349	14,403	29,261	33,700			
Retirement	5970	39,251	34,256	40,576	46,920			
Retirement - OPSRP	5971	-	-	-	-			
VEBA	5980	2,760	2,800	2,760	3,960			
<b>Total Taxes &amp; Benefits</b>		<b>61,479</b>	<b>59,206</b>	<b>83,297</b>	<b>97,080</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Personal Services</b>		<b>174,514</b>	<b>157,371</b>	<b>207,597</b>	<b>241,480</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full-Time Equivalent</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>			
<b>Materials &amp; Services</b>								
Office Supplies	6001	554	1,184	1,000	1,500			
Non-Capital Equipment	6004	-	-	1,600	1,500			
Computer Software & Licensing	6009	100	-	500	500			
Printing & Advertising	7001	651	99	1,000	1,200			
Books & Publications	7003	-	-	-	-			
Postage & Shipping	7005	15,953	16,623	18,000	21,000			
Telephone	7007	-	-	-	500			
Memberships & Dues	7050	325	-	600	600			
Training/Travel/Mileage	7080	3,431	3,447	6,000	5,000			
Contracted Services	7105	8,742	10,170	9,000	10,000			
R&M/Office Equipment	7601	-	756	1,000	1,000			
Permit Fees	7650	-	-	-	-			
Tax Foreclosures	7830	3,609	2,396	6,000	5,000			
Misc Materials & Services	7899	-	-	200	200			
<b>Total Materials &amp; Services</b>		<b>33,365</b>	<b>34,675</b>	<b>44,900</b>	<b>48,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

**TILLAMOOKCOUNTY**  
**FY2026-27 Annual Budget**



Tax	Account No.	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Budget	2026-2027 Requested Budget	2026-2027 Proposed Budget	2026-2027 Approved Budget	2026-2027 Adopted Budget
Capital Outlay								
Computers/Office Equipment	9020	1,123	1,639	1,500	1,575			
Total Capital Outlay		1,123	1,639	1,500	1,575	-	-	-
Total Expenditures		<u>209,001</u>	<u>193,685</u>	<u>253,997</u>	<u>291,055</u>	-	-	-
<b>Tax Revenues minus Expenditures</b>		<b>(209,001)</b>	<b>(193,658)</b>	<b>(253,997)</b>	<b>(291,055)</b>	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Personal Services		174,514	157,371	207,597	241,480	-	-	-
Total Materials & Services		33,365	34,675	44,900	48,000	-	-	-
Total Capital Outlay		<u>1,123</u>	<u>1,639</u>	<u>1,500</u>	<u>1,575</u>	-	-	-
<b>Tax Department Totals</b>		<b><u>209,001</u></b>	<b><u>193,685</u></b>	<b><u>253,997</u></b>	<b><u>291,055</u></b>	-	-	-

Current OMB Uniform Guidance Indirect Cost Allocation - \$48,529

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 010  
**Department:** 01140

Surveyor	Account No.	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Departmental Revenue</b>								
Fees	4301	34,869	36,470	90,000	70,000			
Refunds & Reimbursements	4670	75	445	-				
<b>Total Revenues</b>		<b>34,944</b>	<b>36,916</b>	<b>90,000</b>	<b>70,000</b>	-	-	-
<b>Departmental Expense</b>								
<b>Personal Services</b>								
<b>Salaries</b>								
Department Head	5100	83,034	86,390	91,300	104,700			
Professional/Technical	5300	55,505	80,877	68,200	138,800			
Administrative Clerical	5400	8,530	9,166	13,100	14,400			
Skilled/Service/Maintenance	5500	50,321	33,856	60,400	-			
Part-Time/Temporary	5600	-	-	-	-			
AFSCME Incentive	5750	-	-	1,415	1,420			
Leave Buy Out	5897	1,710	-	4,500	5,000			
Overtime	5899	-	-	-	-			
<b>Total Salaries</b>		<b>199,099</b>	<b>210,289</b>	<b>238,915</b>	<b>264,320</b>	-	-	-
<b>Taxes &amp; Benefits</b>								
Employer's FICA	5950	14,568	15,419	19,000	21,100			
OR Paid Family Medical Leave	5952	762	806	1,000	1,100			
Worker Compensation	5955	1,347	1,991	3,400	3,700			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	76,856	75,917	79,338	90,690			
Retirement	5970	66,770	73,578	79,570	87,390			
Retirement - OPSRP	5971	-	-	-	-			
VEBA	5980	3,777	5,224	3,905	5,610			
Uniform Allowance	5990	604	442	2,285	670			
<b>Total Taxes &amp; Benefits</b>		<b>164,682</b>	<b>173,377</b>	<b>188,498</b>	<b>210,260</b>	-	-	-
<b>Total Personal Services</b>		<b>363,782</b>	<b>383,667</b>	<b>427,413</b>	<b>474,580</b>	-	-	-
<b>Total Full-Time Equivalent</b>		<b>2.55</b>	<b>2.83</b>	<b>2.83</b>	<b>2.83</b>			
<b>Materials &amp; Services</b>								
Office Supplies	6001	2,105	1,195	1,500	1,500			
Non-Capital Equipment	6004	886	978	3,300	3,300			
Operating Supplies	6005	380	71	700	800			
Small Tools & Minor Equipment	6007	-	225	200	200			
Computer Software & Licensing	6009	-	-	-	1,095			
Computer Supplies	6011	-	39	300	300			
Fuel & Lubricants	6030	1,238	837	1,500	1,500			
Uniforms (Safety Equipment)	6251	218	-	-	-			
Printing & Advertising	7001	-	-	-	-			
Books & Publications	7003	70	90	100	100			
Postage & Shipping	7005	61	-	-	-			
Network Fees	7012	90	90	120	120			
Memberships & Dues	7050	420	420	450	450			
Travel/Training/Mileage	7080	1,173	1,477	1,200	1,200			
Contracted Services	7105	-	249	-	-			

**TILLAMOOKCOUNTY**  
**FY2026-27 Annual Budget**



Surveyor	Account No.	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Rent	7401	19,642	20,362	21,400	22,500			
Utilities	7410	2,679	3,295	4,200	4,200			
Janitorial Services	7430	2,128	2,312	2,250	2,250			
Janitorial Supplies	7431	189	213	300	300			
R&M/Building & Grounds	7450	26	27	300	-			
R&M/Office Equipment	7601	2,889	594	-	-			
R&M/Vehicles	7603	183	105	2,000	2,000			
<b>Total Materials &amp; Services</b>		<b>34,377</b>	<b>32,577</b>	<b>39,820</b>	<b>41,815</b>	-	-	-
Capital Outlay								
Computers/Office Equipment	9020	-	-	5,250	4,930			
Vehicles	9030	-	-	-	-			
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>5,250</b>	<b>4,930</b>	-	-	-
<b>Total Expenditures</b>		<b>398,158</b>	<b>416,244</b>	<b>472,483</b>	<b>521,325</b>	-	-	-
<b>Surveyor Revenues minus Expenditures</b>		<b>(363,215)</b>	<b>(379,328)</b>	<b>(382,483)</b>	<b>(451,325)</b>	-	-	-

Tillamook County  
Statement of Budget  
Fiscal Year July 1, 2026 - June 30, 2027

Total Personal Services	363,782	383,667	427,413	474,580	-	-	-
Total Materials & Services	34,377	32,577	39,820	41,815	-	-	-
Total Capital Outlay	-	-	5,250	4,930	-	-	-
<b>Surveyor Totals</b>	<b>398,158</b>	<b>416,244</b>	<b>472,483</b>	<b>521,325</b>	-	-	-

Current OMB Uniform Guidance Indirect Cost Allocation - \$31,262  
Surveyor expenses allocated 85% General Fund & 15% PLCP Fund

**TILLAMOOKCOUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 010  
**Department:** 01150, 01152, 01153

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Department of Community Development</b>	<b>Account No.</b>							
<b>Departmental Revenue</b>								
Short Term Rental Permit Fee	4117	368,088	351,361	420,000	400,000			
Technology Fee	4365	162,735	156,017	130,000	100,000			
Refunds & Reimbursements	4670	490	1,464	3,000	3,000			
Miscellaneous Revenue	4690	-	100	20,000	1,000			
Transfer from Transient Lodging Tax	4808	129,705	138,555	155,000	155,000			
<b>Subtotal - Administration</b>	<b>01150</b>	<b>661,017</b>	<b>647,497</b>	<b>728,000</b>	<b>659,000</b>	-	-	-
Federal Grants	4225	-	-	28,000	-			
Planning & Zoning Fees	4317	250,736	285,138	250,000	250,000			
Refunds & Reimbursements	4670	361	894	3,000	3,000			
Transfer from Video Lottery	4811	121,000	121,000	122,000	128,000			
<b>Subtotal - Planning</b>	<b>01152</b>	<b>372,097</b>	<b>407,032</b>	<b>403,000</b>	<b>381,000</b>	-	-	-
Sanitation Fees	4319	99,659	115,964	150,000	150,000			
Federal Grants	4225	-	484,867	350,000	500,000			
Refunds & Reimbursements	4670	56	397	50,000	1,000			
<b>Subtotal - Sanitation</b>	<b>01153</b>	<b>99,715</b>	<b>601,228</b>	<b>550,000</b>	<b>651,000</b>	-	-	-
<b>Total Revenues</b>		<b>1,132,829</b>	<b>1,655,757</b>	<b>1,681,000</b>	<b>1,691,000</b>	-	-	-
<b>Administration Expense 01150</b>								
<b>Personal Services</b>								
<b>Salaries</b>								
Department Head	5100	65,028	65,957	61,000	65,400			
Management/Supervisory	5200	10,572	10,986	11,600	11,900			
Professional/Technical	5300	-	-	-	-			
Administrative/Clerical	5400	126,858	124,289	148,500	175,100			
Part Time Temporary	5600	-	1,859	-	-			
AFSCME Incentive	5750	-	-	1,600	1,575			
Out of Class	5896	-	1,775	-	-			
Leave Buy Out	5897	1,759	3,481	4,300	4,900			
Overtime	5899	58	65	-	1,500			
<b>Total Salaries</b>		<b>204,275</b>	<b>208,411</b>	<b>227,000</b>	<b>260,375</b>	-	-	-
<b>Taxes &amp; Benefits</b>								
Employer's FICA	5950	15,026	15,368	18,100	20,700			
OR Paid Family Medical Leave	5952	786	804	900	1,100			
Worker Compensation	5955	656	789	1,600	1,700			
Health & Life Insurance	5965	57,451	55,625	79,115	76,250			
Retirement	5970	61,514	75,188	57,289	85,490			
Retirement - OPSRP	5971	-	-	2,928	-			
VEBA	5980	4,200	5,860	4,416	6,240			
Uniform Allowance	5990	-	23	-	-			
<b>Total Taxes &amp; Benefits</b>		<b>139,632</b>	<b>153,656</b>	<b>164,348</b>	<b>191,480</b>	-	-	-
<b>Total Personal Services</b>		<b>343,907</b>	<b>362,067</b>	<b>391,348</b>	<b>451,855</b>	-	-	-
<b>Total Full-Time Equivalent</b>		<b>2.73</b>	<b>3.35</b>	<b>3.20</b>	<b>3.15</b>	<b>3.15</b>	<b>3.15</b>	<b>3.15</b>
<b>Materials &amp; Services</b>								
Office Supplies	6001	719	990	1,200	1,200			
Non-Capital Equipment	6004	1,881	428	2,000	-			
Computer Software & Licensing	6009	9,725	-	5,000	2,000			
Computer Supplies	6011	45	-	1,000	1,000			
Uniforms	6251	215	-	250	250			

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Department of Community Development	Account No.				Budget	Budget	Budget	Budget
Printing & Advertising	7001	626	35	1,000	1,000			
Books & Publications	7003	-	-	400	200			
Network Fees	7012	360	360	400	400			
Memberships & Dues	7050	-	-	500	500			
Travel/Training/Mileage	7080	1,776	2,757	2,500	2,500			
Contracted Services	7105	2,398	28,502	25,000	25,000			
Rent	7401	13,344	13,744	14,500	13,000			
Utilities	7410	2,018	2,217	3,500	3,500			
Janitorial Services	7430	1,438	1,565	2,500	1,000			
Janitorial Supplies	7431	189	168	350	350			
R&M/Building & Grounds	7450	16	16	500	500			
R&M/Office Equipment	7601	185	222	500	500			
Rebates & Refunds	7880	1,037	493	1,000	1,000			
Misellaneous	7899	-	250	-	-			
Intercounty/Transfer DCD/Bldg	8021	-	-	70,000	35,000			
<b>Total Materials &amp; Services</b>		<b>35,972</b>	<b>51,747</b>	<b>132,100</b>	<b>88,900</b>	-	-	-
<b>Capital Outlay</b>								
Computers/Office Equipment	9020	1,039	906	-	-			
<b>Total Capital Outlay</b>		<b>1,039</b>	<b>906</b>	<b>-</b>	<b>-</b>	-	-	-
<b>Total Administration Expenditures</b>		<b>380,918</b>	<b>414,720</b>	<b>523,448</b>	<b>540,755</b>	-	-	-
<b>Administration Revenues minus Expenditures</b>		<b>280,099</b>	<b>232,776</b>	<b>204,552</b>	<b>118,245</b>	-	-	-
<b>Planning Expense</b>	<b>01152</b>							
Personal Services								
Salaries								
Professional/Technical	5300	195,522	202,444	218,100	240,000			
Administrative/Clerical	5400	26,486	25,714	28,200	31,100			
AFSCME Incentive	5750	-	-	1,790	1,790			
Out of Class	5896	-	-	-	-			
Leave Buy Out	5897	2,178	2,707	4,300	5,000			
Overtime	5899	648	1,080	1,500	-			
<b>Total Salaries</b>		<b>224,834</b>	<b>231,945</b>	<b>253,890</b>	<b>277,890</b>	-	-	-
Taxes & Benefits								
Employer's FICA	5950	16,448	17,015	20,200	22,100			
OR Paid Family Medical Leave	5952	860	890	1,000	1,100			
Worker Compensation	5955	2,278	2,104	3,400	3,700			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	75,587	71,923	72,742	92,980			
Retirement	5970	88,525	89,190	84,094	68,340			
Retirement - OPSRP	5971	-	-	-	8,880			
VEBA	5980	4,940	6,693	4,940	7,090			
Uniform Allowance	5990	675	675	675	780			
<b>Total Taxes &amp; Benefits</b>		<b>189,313</b>	<b>188,490</b>	<b>187,051</b>	<b>204,970</b>	-	-	-
<b>Total Personal Services</b>		<b>414,147</b>	<b>420,435</b>	<b>440,941</b>	<b>482,860</b>	-	-	-
<b>Total Full-Time Equivalent</b>		<b>3.58</b>	<b>5.33</b>	<b>3.58</b>	<b>3.58</b>			

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



<b>Department of Community Development</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Materials &amp; Services</b>								
Office Supplies	6001	1,063	1,932	1,500	1,200			
Non-Capital Equipment	6004	1,256	580	2,000	-			
Operating Supplies	6005	-	-	-	-			
Computer Software & Licensing	6009	-	-	7,000	1,000			
Computer Supplies	6011	90	-	1,000	1,000			
Fuel & Lubricants	6030	-	-	-	-			
Uniforms	6251	133	-	200	200			
Printing & Advertising	7001	5,105	2,340	1,500	2,000			
Books & Publications	7003	-	-	150	150			
Postage & Shipping	7005	-	-	200	150			
Telephone	7007	-	-	-	-			
Bank Fees	7013	13,053	12,123	9,500	9,000			
Memberships & Dues	7050	1,385	510	1,500	500			
Travel/Training/Mileage	7080	2,998	6,618	5,000	5,000			
Contracted Services	7105	105,014	21,286	230,000	25,000			
Legal	7110	2,119	-	-	-			
Rent	7401	13,344	13,744	14,500	13,000			
Utilities	7410	2,018	2,217	3,500	3,500			
Janitorial Services	7430	1,438	1,565	2,500	2,000			
Janitorial Supplies	7431	189	168	350	350			
R&M/Building & Grounds	7450	16	16	200	200			
R&M/Office Equipment	7601	362	500	600	600			
R&M/Vehicles	7603	-	71	-	-			
Rebates & Refunds	7880	898	3,982	3,000	5,000			
Misc Materials & Services	7899	-	-	1,000	500			
<b>Total Materials &amp; Services</b>		<b>150,480</b>	<b>67,653</b>	<b>285,200</b>	<b>70,350</b>	-	-	-
<b>Capital Outlay</b>								
Computers/Office Equipment	9020	2,079	1,812	-	-	-	-	-
<b>Total Capital Outlay</b>		<b>2,079</b>	<b>1,812</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Planning Expenditures</b>		<b>566,706</b>	<b>489,900</b>	<b>726,141</b>	<b>553,210</b>	-	-	-
<b>Planning Revenues minus Expenditures</b>		<b>(194,609)</b>	<b>(82,869)</b>	<b>(323,141)</b>	<b>(172,210)</b>	-	-	-

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Department of Community Development	Account No.				Budget	Budget	Budget	Budget
Sanitation Expense	01153							
Personal Services								
Salaries								
Management/Supervisory	5200	95,148	98,871	87,000	88,800			
Administrative/Clerical	5400	62,547	65,479	69,500	74,800			
AFSCME Incentive	5750	-	-	1,000	1,000			
Out of Class	5896	-	-	-	-			
Leave Buy Out	5897	1,815	1,904	3,100	3,200			
Overtime	5899	18	159	-	-			
Total Salaries		159,528	166,412	160,600	167,800	-	-	-
Taxes & Benefits								
Employer's FICA	5950	11,774	12,316	12,800	13,400			
OR Paid Family Medical Leave	5952	616	644	700	700			
Worker Compensation	5955	1,197	1,042	1,500	1,600			
Health & Life Insurance	5965	43,728	42,811	40,047	36,020			
Retirement	5970	56,057	58,454	53,462	55,420			
Retirement - OPSRP	5971	-	-	-	-			
VEBA	5980	2,967	4,042	2,760	1,980			
Uniform Allowance	5990	-	203	-	-			
Total Taxes & Benefits		116,339	119,511	111,269	109,120	-	-	-
Total Personal Services		275,867	285,923	271,869	276,920	-	-	-
Total Full-Time Equivalent		2.15	2.15	2.00	2.00			
Materials & Services								
Office Supplies	6001	187	188	500	500			
Non-Capital Equipment	6004	514	168	500	-			
Computer Software & Licensing	6009	-	-	600	-			
Computer Supplies	6011	15	-	1,000	500			
Fuel & Lubricants	6030	584	717	1,000	1,000			
Uniforms	6251	86	-	200	200			
Printing & Advertising	7001	126	-	250	250			
Postage & Shipping	7005	-	-	-	-			
Telephone	7007	51	-	-	-			
Bank Fees	7013	11,119	10,327	8,000	6,000			
Memberships & Dues	7050	152	150	400	400			
Travel/Training/Mileage	7080	1,433	2,351	3,000	2,000			
Contracted Services	7105	893	480,177	300,000	480,000			
Rent	7401	13,344	13,744	14,500	13,000			
Utilities	7410	2,018	2,217	3,500	3,500			
Janitorial Services	7430	1,438	1,565	2,500	2,000			
Janitorial Supplies	7431	189	168	350	350			
R&M/Building & Grounds	7450	16	16	200	200			
R&M/Office Equipment	7601	111	273	200	200			

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



<b>Department of Community Development</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
R&M/Vehicles	7603	1,230	965	200	200			
Rebates & Refunds	7880	920	1,116	1,500	1,500			
Misc Materials & Services	7899	-	-	-	-			
<b>Total Materials &amp; Services</b>		<b>34,425</b>	<b>514,143</b>	<b>338,400</b>	<b>511,800</b>	-	-	-
<b>Capital Outlay</b>								
Computers/Office Equipment	9020	346	302	-	-	-	-	-
<b>Total Capital Outlay</b>		<b>346</b>	<b>302</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Sanitation Expenditures</b>		<b>310,638</b>	<b>800,368</b>	<b>610,269</b>	<b>788,720</b>	-	-	-
<b>Sanitation Revenues minus Expenditures</b>		<b>(210,923)</b>	<b>(199,140)</b>	<b>(60,269)</b>	<b>(137,720)</b>	-	-	-
<b>Total DCD Revenues minus Expenditures</b>		<b>(125,433)</b>	<b>(49,232)</b>	<b>(178,858)</b>	<b>(191,685)</b>	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Personal Services		1,033,921	1,068,425	1,104,158	1,211,635	-	-	-
Total Materials & Services		220,877	633,543	755,700	671,050	-	-	-
Total Capital Outlay		3,465	3,020	-	-	-	-	-
<b>Department of Community Development Totals</b>		<b>1,258,262</b>	<b>1,704,989</b>	<b>1,859,858</b>	<b>1,882,685</b>	<b>-</b>	<b>-</b>	<b>-</b>

A&T mapping grant revenues and expense moved to GIS Dept from Assessor's Budget in FY 04-05  
 Moved FEMA Grant to Fund 100 and renamed Fund Mitigation Grants - formally called PP/Land Acquisition  
 Current OMB Uniform Guidance Indirect Cost Allocation - \$166,214

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 010  
**Department:** 01160, 01161

<b>Land Sales</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Departmental Revenue</b>								
State Grants	4250	-	-	-	-			
County Land Sales	4550	-	-	23,100	-			
Miscellaneous Revenue	4690	-	-	-	-			
<b>Total Revenues</b>		<b>-</b>	<b>-</b>	<b>23,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Land Sale Expense 01160</b>								
<b>Materials &amp; Services</b>								
Printing & Advertising	7001	-	-	200	500			
Recording Fees	7014	-	-	250	250			
Memberships & Dues	7050	150	-	150	150			
Training/Travel/Mileage	7080	500	395	3,000	1,500			
Contracted Services	7105	-	2,000	5,000	5,000			
Utilities	7410	-	-	500	500			
Rebates & Refunds	7880	-	-	-				
Misc Materials & Services	7899	-	-	2,000				
Fire Patrol	7925	12,553	14,319	12,000	15,000			
<b>Total Materials &amp; Services</b>		<b>13,203</b>	<b>16,714</b>	<b>23,100</b>	<b>22,900</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>								
Computers/Office Equipment	9020	-	-	-	-	-	-	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Land Sale Expenditures</b>		<b>13,203</b>	<b>16,714</b>	<b>23,100</b>	<b>22,900</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Land Sales - Forester Expense 01161</b>								
<b>Materials &amp; Services</b>								
Contracted Services	7105	-	-	-	-	-	-	-
<b>Total Materials &amp; Services</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Land Sales - Forester Expense</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Land Sale Revenues minus Expenditures</b>		<b>(13,203)</b>	<b>(16,714)</b>	<b>-</b>	<b>(22,900)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027</b>								
<b>Total Materials &amp; Services</b>		<b>13,203</b>	<b>16,714</b>	<b>23,100</b>	<b>22,900</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Land Sales Totals</b>		<b>13,203</b>	<b>16,714</b>	<b>23,100</b>	<b>22,900</b>	<b>-</b>	<b>-</b>	<b>-</b>

Misc Materials & Services ORS 312.120(2) recoups funds for taxes owed, penalties and fees for properties acquired through tax foreclosure  
 Misc Materials & Services (GF Staff) accounts for General Fund staff time managing and selling properties  
 Current OMB Uniform Guidance Indirect Cost Allocation - \$59

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 010  
**Department:** 01200

Treasurer	Account No.	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Budget	2026-2027 Requested Budget	2026-2027 Proposed Budget	2026-2027 Approved Budget	2026-2027 Adopted Budget
<b>Departmental Revenue</b>								
Refunds & Reimbursements	4670	-	761	-	-			
Miscellaneous Revenue	4690	10	-	-	-			
Intercounty/COSSUP	4718	-	-	10,915	37,397			
Intercounty/CJC BHD	4719	-	-	7,745	-			
Intercounty/CJC Jail Based	4720	-	-	14,945	-			
<b>Total Revenues</b>		<b>10</b>	<b>761</b>	<b>33,605</b>	<b>37,397</b>	-	-	-
<b>Departmental Expense</b>								
<b>Personal Services</b>								
<b>Salaries</b>								
Elected Official	5001	101,616	105,664	111,600	11,000			
Management/Supervisory	5200	93,512	101,064	111,200	120,800			
Administrative/Clerical	5400	139,216	144,815	153,100	299,600			
AFSCME Incentive	5750	-	-	2,000	2,600			
Out of Class	5896	-	-	-	-			
Leave Buy Out	5897	1,723	1,606	5,100	8,100			
Overtime	5899	21	162	-	-			
<b>Total Salaries</b>		<b>336,088</b>	<b>353,310</b>	<b>383,000</b>	<b>442,100</b>	-	-	-
<b>Taxes &amp; Benefits</b>								
Employer's FICA	5950	24,612	25,791	30,500	36,200			
OR Paid Family Medical Leave	5952	1,287	1,349	1,600	1,800			
Worker Compensation	5955	304	284	800	1,100			
Health & Life Insurance	5965	94,359	91,058	93,875	135,670			
Retirement	5970	116,322	129,023	128,577	99,010			
Retirement - OPSRP	5971	-	-	-	9,820			
VEBA	5980	5,520	7,520	5,520	11,880			
<b>Total Taxes &amp; Benefits</b>		<b>242,404</b>	<b>255,026</b>	<b>260,872</b>	<b>295,480</b>	-	-	-
<b>Total Personal Services</b>		<b>578,492</b>	<b>608,336</b>	<b>643,872</b>	<b>737,580</b>	-	-	-
<b>Total Full-Time Equivalent</b>		<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>5.20</b>			
<b>Materials &amp; Services</b>								
Office Supplies	6001	624	-	500	700			
Non-Capital Equipment	6004	603	-	500	600			
Computer Software & Licensing	6009	-	-	35,300	37,065			
Books & Publications	7003	1,722	815	1,500	-			
Telephone	7007	51	-	-	-			
Memberships & Dues	7050	670	749	800	800			
Training/Travel/Mileage	7080	1,937	5,819	7,500	7,000			
Contracted Services	7105	38,920	34,702	5,000	140,000			
R&M/Office Equipment	7601	-	513	1,000	1,000			
<b>Total Materials &amp; Services</b>		<b>44,528</b>	<b>42,598</b>	<b>52,100</b>	<b>187,165</b>	-	-	-

**TILLAMOOKCOUNTY**  
**FY2026-27 Annual Budget**



<b>Treasurer</b>	<b>Account No.</b>	<b>2023-2024 Actuals</b>	<b>2024-2025 Actuals</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Requested Budget</b>	<b>2026-2027 Proposed Budget</b>	<b>2026-2027 Approved Budget</b>	<b>2026-2027 Adopted Budget</b>
Capital Outlay								
Computers/Office Equipment	9020	1,528	127	-	-	-	-	-
Software	9025	-	-	-	-	-	-	-
<b>Total Capital Outlay</b>		<b>1,528</b>	<b>127</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>624,547</b>	<b>651,062</b>	<b>695,972</b>	<b>924,745</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Treasurer Revenues minus Expenditures</b>		<b>(624,538)</b>	<b>(650,301)</b>	<b>(662,367)</b>	<b>(887,348)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Personal Services		578,492	608,336	643,872	737,580	-	-	-
Total Materials & Services		44,528	42,598	52,100	187,165	-	-	-
Total Capital Outlay		1,528	127	-	-	-	-	-
<b>Treasurer Totals</b>		<b>624,547</b>	<b>651,062</b>	<b>695,972</b>	<b>924,745</b>	<b>-</b>	<b>-</b>	<b>-</b>

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 010  
**Department:** 01210

		2023-2024	2024-2025	2025-2026	2026-2027 Requested	2026-2027 Proposed	2026-2027 Approved	2026-2027 Adopted
<b>Human Resources</b>	<b>Account No.</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Departmental Revenue</b>								
Refunds & Reimbursements	4670	-	12,629	-	-	-	-	-
Sale of Assets	4695	-	1,676	-	-	-	-	-
<b>Total Revenues</b>		<b>-</b>	<b>14,305</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Departmental Expense</b>								
<b>Personal Services</b>								
<b>Salaries</b>								
Department Head	5100	114,210	52,035	105,900	-	-	-	-
Management/Supervisory	5200	-	-	-	95,200	-	-	-
Professional/Technical	5300	97,733	101,563	107,300	109,400	-	-	-
Administrative/Clerical	5400	67,965	110,476	138,300	136,200	-	-	-
Out of Class	5896	-	-	-	-	-	-	-
Leave Buy Out	5897	9,526	10,123	6,757	6,560	-	-	-
Overtime	5899	-	33	-	-	-	-	-
<b>Total Salaries</b>		<b>289,433</b>	<b>274,230</b>	<b>358,257</b>	<b>347,360</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Taxes &amp; Benefits</b>								
Employer's FICA	5950	21,425	20,484	28,700	27,800	-	-	-
OR Paid Family Medical Leave	5952	1,120	1,071	1,500	1,400	-	-	-
Worker Compensation	5955	276	443	800	800	-	-	-
Unemployment	5960	2,352	-	-	-	-	-	-
Health & Life Insurance	5965	63,252	56,458	85,962	98,880	-	-	-
Retirement	5970	112,758	98,984	83,916	94,570	-	-	-
Retirement - OPSRP	5971	-	-	15,571	4,000	-	-	-
VEBA	5980	4,255	5,410	5,520	7,920	-	-	-
<b>Total Taxes &amp; Benefits</b>		<b>205,438</b>	<b>182,850</b>	<b>221,969</b>	<b>235,370</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Personal Services</b>		<b>494,872</b>	<b>457,080</b>	<b>580,226</b>	<b>582,730</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full-Time Equivalent</b>		<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Materials &amp; Services</b>								
Office Supplies	6001	1,066	1,232	1,500	1,500	-	-	-
Non-Capital Equipment	6004	-	-	-	8,000	-	-	-
Computer Software & Licensing	6009	-	-	40,000	37,000	-	-	-
Printing & Advertising	7001	216	950	2,000	250	-	-	-
Books & Publications	7003	70	90	200	200	-	-	-
Postage & Shipping	7005	155	-	200	200	-	-	-
Telephone	7007	154	-	-	-	-	-	-
Memberships & Dues	7050	264	-	500	800	-	-	-
Travel/Training/Mileage	7080	11,571	12,549	8,500	8,500	-	-	-
Contracted Services	7105	109,844	70,018	69,100	80,250	-	-	-
Legal	7110	94,946	57,945	25,000	120,000	-	-	-
Legal Settlement	7111	-	19,000	-	-	-	-	-
Employee Assistance	7175	-	2,269	5,000	5,000	-	-	-
Employee Recognition	7176	-	-	5,000	9,500	-	-	-
Lab Tests	7210	-	-	-	-	-	-	-
Medical Services	7211	-	-	200	100	-	-	-
R&M/Office Equipment	7601	60	37	500	500	-	-	-
Misc Materials & Services	7899	250	238	1,000	1,000	-	-	-
<b>Total Materials &amp; Services</b>		<b>218,596</b>	<b>164,328</b>	<b>158,700</b>	<b>272,800</b>	<b>-</b>	<b>-</b>	<b>-</b>

**TILLAMOOKCOUNTY**  
**FY2026-27 Annual Budget**



<b>Human Resources</b>	<b>Account No.</b>	<b>2023-2024 Actuals</b>	<b>2024-2025 Actuals</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Requested Budget</b>	<b>2026-2027 Proposed Budget</b>	<b>2026-2027 Approved Budget</b>	<b>2026-2027 Adopted Budget</b>
Capital Outlay								
Computers/Office Equipment	9020	1,528	1,249	-	-	-	-	-
Total Capital Outlay		1,528	1,249	-	-	-	-	-
Total Expenditures		<u>714,996</u>	<u>622,656</u>	<u>738,926</u>	<u>855,530</u>	-	-	-
<b>Human Resource Revenues minus Expenditures</b>		<b>(684,609)</b>	<b>(608,351)</b>	<b>(774,050)</b>	<b>(855,530)</b>	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Personal Services		494,872	457,080	580,226	582,730	-	-	-
Total Materials & Services		218,596	164,328	158,700	272,800	-	-	-
Total Capital Outlay		<u>1,528</u>	<u>1,249</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Human Resources Totals</b>		<b><u>714,996</u></b>	<b><u>622,656</u></b>	<b><u>738,926</u></b>	<b><u>855,530</u></b>	<b>-</b>	<b>-</b>	<b>-</b>

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 010  
**Department:** 01220, 01221

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Information Services</b>		<b>Account No.</b>						
<b>Departmental Revenue</b>								
State Grants	4225	-	-	-	-	-	-	-
Refunds & Reimbursements	4670	182	1,397	-	-	-	-	-
Reimbursement	4671	-	166	-	-	-	-	-
Miscellaneous Revenue	4690	355	-	-	-	-	-	-
Sale of Assets	4695	104	3,276	-	-	-	-	-
Intercounty/Work & Sales	4705	-	1,010	-	-	-	-	-
Subtotal - IS Departmental	01220	640	5,849	-	-	-	-	-
Refunds & Reimbursements	4670	-	-	-	-	-	-	-
Intercounty/Work & Sales	4705	-	-	-	-	-	-	-
Subtotal - IS Intercounty	01221	-	-	-	-	-	-	-
<b>Total Revenues</b>		<b>640</b>	<b>5,849</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>IS Departmental Expense 01220</b>								
<b>Personal Services</b>								
<b>Salaries</b>								
Department Head	5100	-	-	126,600	-	-	-	-
Management/Supervisory	5200	97,771	105,699	116,500	81,700	-	-	-
Professional/Technical	5300	335,644	352,526	385,000	526,200	-	-	-
AFSCME Incentive	5750	-	-	3,500	3,500	-	-	-
Out of Class	5896	32	134	-	-	-	-	-
Leave Buy Out	5897	-	-	12,100	11,700	-	-	-
Overtime	5899	2,387	1,603	6,000	6,000	-	-	-
Total Salaries		435,833	459,961	649,700	629,100	-	-	-
<b>Taxes &amp; Benefits</b>								
Employer's FICA	5950	32,174	34,136	51,700	50,100	-	-	-
OR Paid Family Medical Leave	5952	1,682	1,785	2,600	2,500	-	-	-
Worker Compensation	5955	2,905	3,409	3,900	3,400	-	-	-
Health & Life Insurance	5965	135,477	122,010	150,538	173,040	-	-	-
Retirement	5970	174,529	178,231	171,441	183,280	-	-	-
Retirement - OPSRP	5971	-	-	6,981	4,350	-	-	-
VEBA	5980	8,280	11,050	9,660	11,280	-	-	-
Total Taxes & Benefits		355,046	350,621	396,820	427,950	-	-	-
Total Personal Services		790,879	810,583	1,046,520	1,057,050	-	-	-
Total Full-Time Equivalent		6.00	7.00	7.00	7.00	-	-	-
<b>Materials &amp; Services</b>								
Office Supplies	6001	574	881	1,000	500	-	-	-
Non-Capital Equipment	6004	6,548	2,066	5,000	1,000	-	-	-
Operating Supplies	6005	-	-	200	-	-	-	-
Small Tools & Minor Equipment	6007	6	-	200	-	-	-	-
Computer Software & Licensing	6009	16,881	27,038	10,000	5,000	-	-	-
Computer Supplies	6011	564	-	2,000	500	-	-	-
Fuel & Lubricants	6030	-	-	-	-	-	-	-
Postage & Shipping	7005	6	-	-	-	-	-	-
Telephone	7007	16	-	-	-	-	-	-
Memberships & Dues	7050	325	335	800	400	-	-	-
Travel/Training/Mileage	7080	2,869	6,363	12,600	15,600	-	-	-
Consulting Services	7103	-	-	5,000	-	-	-	-
Contracted Services	7105	7,513	3,345	5,000	5,000	-	-	-
Legal	7110	-	-	500	-	-	-	-
R&M/Office Equipment	7601	-	297	500	500	-	-	-
R&M/Vehicles	7603	-	-	-	-	-	-	-
Misc Materials & Services	7899	-	190	-	-	-	-	-
Total Materials & Services		35,300	40,514	42,800	28,500	-	-	-

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



Information Services	Account No.	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Budget	2026-2027 Requested Budget	2026-2027 Proposed Budget	2026-2027 Approved Budget	2026-2027 Adopted Budget
Capital Outlay								
Computers/Office Equipment	9020	1,010	1,639	1,500	1,000			
Total Capital Outlay		1,010	1,639	1,500	1,000	-	-	-
Total IS Departmental Expenditures		827,190	852,736	1,090,820	1,086,550	-	-	-
<b>IS Departmental Revenues minus Expenditures</b>		<b>(826,550)</b>	<b>(846,887)</b>	<b>(1,090,820)</b>	<b>(1,086,550)</b>	-	-	-
IS Intercounty Expense	01221							
Materials & Services								
Office Supplies	6001	846	177	300	-			
Non-Capital Equipment	6004	54,283	11,140	20,000	20,000			
Operating Supplies	6005	332	684	1,000	-			
Computer Software & Licensing	6009	195,411	147,955	190,000	258,000			
Computer Supplies	6011	595	-	1,000	5,000			
Search & Rescue Equipment	6249	299	-	-	-			
Telephone	7007	113,541	116,983	100,000	120,000			
Network Fees	7012	22,228	23,812	40,000	30,000			
Contracted Services	7105	22,286	61,704	60,000	140,000			
Garbage Collection	7420	-	-	-	-			
R&M/Office Equipment	7601	19,951	7,471	30,000	30,000			
R&M/Equipment	7605	-	-	2,000	1,000			
Total Materials & Services		429,771	369,927	444,300	604,000	-	-	-
Capital Outlay								
Computers/Office Equipment	9020	1,844	2,021	-	-			
Buildings/Improvements	9040	-	-	75,000	-			
Total Capital Outlay		1,844	2,021	75,000	-	-	-	-
Total IS Intercounty Expenditures		431,614	371,948	519,300	604,000	-	-	-
<b>IS Intercounty Revenues minus Expenditures</b>		<b>(431,614)</b>	<b>(371,948)</b>	<b>(519,300)</b>	<b>(604,000)</b>	-	-	-
<b>Total IS Revenues minus Expenditures</b>		<b>(1,141,890)</b>	<b>(1,218,835)</b>	<b>(1,634,340)</b>	<b>(1,690,550)</b>	-	-	-
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2026 - June 30, 2027								
Total Personal Services		790,879	810,583	1,046,520	1,057,050	-	-	-
Total Materials & Services		465,071	410,441	487,100	632,500	-	-	-
Total Capital Outlay		2,854	3,661	76,500	1,000	-	-	-
<b>Information Services Totals</b>		<b>1,258,804</b>	<b>1,224,684</b>	<b>1,610,120</b>	<b>1,690,550</b>	-	-	-

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 010  
**Department:** 01230

Facilities	Account No.	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Departmental Revenue</b>								
Federal Grants	4225	-	-	-	-	-	-	-
Refunds & Reimbursements	4670	9,956	1,319	-	-	-	-	-
Transfer from Transient Lodging Tax	4808	-	-	235,235	64,000	-	-	-
<b>Total Revenues</b>		<b>9,956</b>	<b>1,319</b>	<b>235,235</b>	<b>64,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Departmental Expense</b>								
<b>Personal Services</b>								
<b>Salaries</b>								
Management/Supervisory	5200	70,532	74,202	78,600	80,100	-	-	-
Professional/Technical	5300	-	-	147,300	141,400	-	-	-
Skilled/Service/Maintenance	5500	72,716	85,841	93,900	107,000	-	-	-
AFSCME Incentive	5750	-	-	2,500	2,500	-	-	-
Leave Buy Out	5897	4,486	-	6,200	6,400	-	-	-
<b>Total Salaries</b>		<b>147,734</b>	<b>160,043</b>	<b>328,500</b>	<b>337,400</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Taxes &amp; Benefits</b>								
Employer's FICA	5950	10,961	11,868	26,100	26,800	-	-	-
OR Paid Family Medical Leave	5952	573	621	1,300	1,400	-	-	-
Worker Compensation	5955	3,910	3,281	7,600	8,000	-	-	-
Health & Life Insurance	5965	46,952	51,219	111,003	126,655	-	-	-
Retirement	5970	52,448	57,284	58,768	63,275	-	-	-
Retirement - OPSRP	5971	-	-	8,100	9,120	-	-	-
VEBA	5980	3,335	5,640	6,900	9,900	-	-	-
Uniform Allowance	5990	795	710	970	1,300	-	-	-
<b>Total Taxes &amp; Benefits</b>		<b>118,975</b>	<b>130,623</b>	<b>220,741</b>	<b>246,450</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Personal Services</b>		<b>266,709</b>	<b>290,665</b>	<b>549,241</b>	<b>583,850</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full-Time Equivalent</b>		<b>3.00</b>	<b>3.00</b>	<b>5.00</b>	<b>5.00</b>			
<b>Materials &amp; Services</b>								
Office Supplies	6001	32	-	1,100	500	-	-	-
Non-Capital Equipment	6004	-	-	-	-	-	-	-
Small Tools & Minor Equipment	6007	539	-	2,000	1,000	-	-	-
Computer Software & Licensing	6009	-	-	-	-	-	-	-
Fuel & Lubricants	6030	780	471	800	800	-	-	-
Printing & Advertising	7001	-	-	-	-	-	-	-
Telephone	7007	112	-	-	-	-	-	-
Travel/Training/Mileage	7080	-	535	1,700	1,700	-	-	-
Contracted Services	7105	1,876	5,764	8,200	8,800	-	-	-
Employee Assistance	7175	-	103	-	-	-	-	-
Utilities	7410	23,239	15,602	29,000	27,000	-	-	-
Water Fees	7415	1,837	968	2,500	3,300	-	-	-
Sewer Fees	7416	1,759	884	3,000	3,000	-	-	-
Garbage Collection	7420	4,938	2,653	6,500	6,500	-	-	-
Heating Fuel	7425	21,926	15,347	25,000	28,000	-	-	-
Janitorial Services	7430	-	225	1,000	1,000	-	-	-

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



Facilities	Account No.	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Janitorial Supplies	7431	6,785	4,228	9,500	10,000			
R&M/Building & Grounds	7450	68,350	26,910	78,440	79,000			
R&M/Office Equipment	7601	-	270	-	250			
R&M/Vehicles	7603	5,575	71	2,200	1,230			
R&M/Equipment	7605	-	-	500	500			
Permit Fees	7650	269	197	500	500			
<b>Total Materials &amp; Services</b>		<b>138,017</b>	<b>74,228</b>	<b>171,940</b>	<b>173,080</b>	-	-	-
<b>Total Expenditures</b>		<b>404,727</b>	<b>364,894</b>	<b>721,181</b>	<b>756,930</b>	-	-	-
<b>Custodian/Maintenance Revenues minus Expenditures</b>		<b>(394,771)</b>	<b>(363,575)</b>	<b>(485,946)</b>	<b>(692,930)</b>	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Personal Services		266,709	290,665	549,241	583,850	-	-	-
Total Materials & Services		138,017	74,228	171,940	173,080	-	-	-
<b>Facilities Totals</b>		<b>440,181</b>	<b>364,894</b>	<b>721,181</b>	<b>756,930</b>	-	-	-

**TILLAMOOKCOUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 010  
**Department:** 01240

<b>Motorpool</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Departmental Revenue								
Refunds & Reimbursements	4670	-	-	-	-	-	-	-
<b>Total Revenues</b>		-	-	-	-	-	-	-
Departmental Expense								
Materials & Services								
Misc Materials & Services	7899	-	-	500	500	-	-	-
<b>Total Materials &amp; Services</b>		-	-	500	500	-	-	-
Capital Outlay								
Computers/Office Equipment	9020	-	-	-	-	-	-	-
<b>Total Capital Outlay</b>		-	-	-	-	-	-	-
<b>Total Expenditures</b>		-	-	500	500	-	-	-
<b>Motorpool Revenues minus Expenditures</b>		-	-	(500)	(500)	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Personal Services		-	-	-	-	-	-	-
Total Materials & Services		-	-	500	500	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-
<b>Motorpool Totals</b>		-	-	500	500	-	-	-

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 010  
**Department:** 01300

General County Government	Account No.	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Departmental Revenue</b>								
Property Taxes - Current	4010	1,160	2,232	-	2,000			
Federal Grants	4225	-	-	-				
A/T Grant Revenue	4242	308,924	336,887	320,000	310,000			
Marijuana Tax	4246	63,856	69,243	50,000	60,000			
Cigarette Tax	4261	13,197	11,488	13,000	13,000			
Amusement Device Tax	4262	5,829	5,995	6,000	6,000			
Liquor Tax	4263	185,712	158,396	170,000	170,000			
Rent	4280	8,860	-	-				
Refunds & Reimbursements	4670	40,041	7,744	20,000	10,000			
Miscellaneous Revenue	4690	384,954	-	-				
Sale of Assets	4695	-	-	-				
Indirect Cost Allocation	4700	1,735,436	1,805,886	1,801,880	1,836,030			
Intercounty/Insurance	4701	227,451	236,606	264,000	271,920			
Transfer from Transient Lodging Tax	4808	-	-	-	1,540,000			
Transfer from Rev Stabilization	4815	-	1,200,000	1,000,000	-			
Transfer from Parks	4831	-	-	1,000,000	1,000,000			
<b>Total Revenues</b>		<b>2,975,421</b>	<b>3,834,475</b>	<b>4,644,880</b>	<b>5,218,950</b>	-	-	-
<b>Departmental Expense</b>								
<b>Personal Services</b>								
Retirement	5970	-	-	-	-	-	-	-
Total Taxes & Benefits		-	-	-	-	-	-	-
Total Personal Services		-	-	-	-	-	-	-
<b>Materials &amp; Services</b>								
Office Supplies	6001	6,921	6,079	7,000	9,000			
Non-Capital Equipment	6004	5,045	5,068	4,000	4,000			
Operating Supplies	6005	512	-	-	-			
Computer Software & Licensing	6009	19,679	13,450	25,000	52,000			
Printing & Advertising	7001	1,421	2,208	2,500	3,000			
Postage & Shipping	7005	32,616	37,902	40,000	40,000			
Telephone	7007	1,504	-	-	-			
Bank Fees	7013	284	264	1,000	500			
Insurance & Deductibles	7020	731,169	772,617	850,000	935,000			
Memberships & Dues	7050	1,299	2,779	2,800	5,600			
Professional Services	7101	91,400	87,770	95,000	99,000			
Contracted Services	7105	-	4,762	5,000	87,000			
Legal	7110	9,608	-	-	-			
R&M/Office Equipment	7601	3,463	3,913	4,000	4,000			
R&M/Vehicles	7603	-	-	-	-			
Permit Fees	7650	-	-	-	-			
Inactive Employee Insurance	7881	237,218	249,642	260,000	275,600			
Misc Materials & Services	7899	18,436	8,338	10,000	18,000			
<b>Total Materials &amp; Services</b>		<b>1,160,576</b>	<b>1,194,792</b>	<b>1,306,300</b>	<b>1,532,700</b>	-	-	-
<b>Capital Outlay</b>								
Computers/Office Equipment	9020	-	-	-	-	-	-	-
Vehicles	9030	-	-	-	-	-	-	-
Land Acquisition	9050	-	-	-	-	-	-	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**TILLAMOOKCOUNTY**  
**FY2026-27 Annual Budget**



<b>General County Government</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
		<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Transfers								
Transfer to National Opioid Settlement	9888	-	500,000	-	-	-	-	-
		-	500,000	-	-	-	-	-
<b>Total Expenditures</b>		<b>1,160,576</b>	<b>1,694,792</b>	<b>1,306,300</b>	<b>1,532,700</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>General County Government Revenues minus Expenditures</b>		<b>1,550,032</b>	<b>2,139,683</b>	<b>2,065,580</b>	<b>3,686,250</b>	<b>-</b>	<b>-</b>	<b>-</b>
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Personal Services		-	-	-	-	-	-	-
Total Materials & Services		1,160,576	1,194,792	1,306,300	1,532,700	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-
Total Transfers		-	500,000	-	-	-	-	-
<b>General County Government Totals</b>		<b>1,160,576</b>	<b>1,694,792</b>	<b>1,306,300</b>	<b>1,532,700</b>	<b>-</b>	<b>-</b>	<b>-</b>

FY 21/22 Supplemental Budget BO #22-040 Increased Federal Grants 4225 \$117,000

FY 21/22 Supplemental Budget BO #22-040 Increased Contracted Services 7105 \$117,000

**Schedule of General Fund Indirect Cost Revenue**

Current Value/Plan 2022

Indirect Cost 104 Video Lottery	2,910	630	700	700
Indirect Cost 105 Forest Trust	-	-	-	-
Indirect Cost 106 Federal Title III	-	-	-	-
Indirect Cost Bike Path	-	-	-	-
Indirect Cost 107 Juvenile Trust	-	-	-	-
Indirect Cost 109 Law Library	-	-	-	-
Indirect Cost 110 Sheriff Trust	-	-	-	-
Indirect Cost 111 Transient Lodging	-	-	-	22,650
Indirect Cost 113 Clerk's Records	-	-	-	-
Indirect Cost 119 PLCP	6,070	6,450	6,450	6,480
Indirect Cost 120 DCD/Building	93,400	75,420	75,420	88,630
Indirect Cost 121 TLT Facilities				13,050
Indirect Cost 122 Workforce Housing				12,360
Indirect Cost 132 Parks Operations	136,920	-	211,110	183,610
Indirect Cost 133 PC Parking Mgmt				3,830
Indirect Cost 142 Comm Corrections	75,870	75,290	75,290	66,390
Indirect Cost 144 Court Security	2,000	2,000	2,000	2,000
Indirect Cost 115 BPS	-	-	-	-
Indirect Cost 145 Law Enforcement	-	-	-	-
Indirect Cost 150 SB 1065	-	-	-	-
Indirect Cost 152 TNT	1,250	940	940	1,720
Indirect Cost 160 Road	245,200	283,420	283,420	249,870
Indirect Cost 170 Health Svs Fund	680,390	715,320	715,320	763,840
Indirect Cost 173 Mediation	900	720	720	1,240
Indirect Cost 174 National Opioid				730
Indirect Cost 175 Homeless Connect				1,360
Indirect Cost 177 CJC BHD				170
Indirect Cost 178 CJC Specialty court				10
Indirect Cost 180 County Fair	75,660	103,010	103,010	113,860
Indirect Cost 185 Library Fund	273,350	218,980	218,980	185,440

**TILLAMOOKCOUNTY**  
**FY2026-27 Annual Budget**



<b>General County Government</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Indirect Cost 190 Extension		2,000		2,710	2,710	3,290		
Indirect Cost 194 Veteran's Services		44,050		42,330	42,330	36,260		
Indirect Cost Building Improvement		-		-	-			
Indirect Cost 410 Solid Waste		86,780		63,550	63,550	74,660		
PLCP Adm Fee		-		-	-			
		<u>1,726,750</u>	0	<u>1,590,770</u>	<u>1,801,950</u>	<u>1,832,150</u>	0	0

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



General County Government	Account No.	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Budget	2026-2027 Requested Budget	2026-2027 Proposed Budget	2026-2027 Approved Budget	2026-2027 Adopted Budget
<b>Schedule of Intercounty Insurance Revenue</b>								
Ins Reimb 120 DCD/Building		8,229	9,800	10,100	11,110			
Ins Reimb 132 Parks		29,683	35,620	42,300	46,530			
Ins Reimb 160 Road		67,329	80,790	82,000	90,200			
Ins Reimb 170 Health		37,229	44,670	46,000	50,650			
Ins Reimb 185 Library		38,095	45,710	53,800	59,180			
Ins Reimb 190 4-H		200	2,000	2,000	4,840			
Ins Reimb 194 Veteran's Service		3,471	4,160	4,700	5,170			
Ins Reimb 410 Solid Waste		3,471	20,510	23,100	25,300			
Ins Reimb Museum		17,088	8,160					
		204,795	251,420	264,000	292,980	0	0	0

TILLAMOOK COUNTY  
FY2026-27 Annual Budget



Fund: 010  
Department: 01400

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Non-Departmental</b>								
<b>Departmental Revenue</b>								
	Beginning Fund Balance	4000	11,069,599	11,438,846	10,900,000	12,500,000		
	Severance Tax	4009	-	3,573	-	-		
	Property Taxes - Current	4010	8,719,873	9,205,628	9,415,000	9,852,000		
	Property Taxes - Previous	4011	236,784	243,855	200,000	200,000		
	O & C Land	4201	-	-	-	-		
	O & C (New)	4202	150	-	-	-		
	BLM In Lieu Of Taxes	4203	65,474	68,203	50,000	60,000		
	Watermaster **	4204	1,575	975	1,500	1,000		
	Federal Forest Fees	4205	-	72,463	-	-		
	State Timber Revenue	4230	5,649,342	4,020,135	3,900,000	4,000,000		
	County Land Sales	4550	-	-	-	-		
	Miscellaneous Revenue	4690	23,883	22,046	5,000	15,000		
	Transfer from Building Improvement	4816	-	-	-	-		
	Interest	4699	602,385	572,740	400,000	400,000		
<b>Total Revenues</b>			<b>15,299,467</b>	<b>14,209,617</b>	<b>13,971,500</b>	<b>14,528,000</b>	-	-
<b>Departmental Expense</b>								
<b>Materials &amp; Services</b>								
	Watermaster	7500	8,346	7,074	8,820	8,950		
	Misc Materials & Services	7899	-	-	-	-		
	Principle (Justice Facility Roof & Energy Improvements)	7890	250,000	260,000	265,000	270,000		
	Interest (Justice Facility Roof & Energy Improvements)	7891	33,390	27,125	20,540	13,860		
	Finance Expenses	7892	400	-	3,200	-		
	Tax Distribution	9101	-	-	-	-		
<b>Total Materials &amp; Services</b>			<b>292,136</b>	<b>294,199</b>	<b>297,560</b>	<b>292,810</b>	-	-
<b>Transfers</b>								
	Transfer to Health Service (Support Public Hlth)	9814	287,500	287,500	300,000	350,000		
	Transfer to Computer Reserve	9823	100,000	100,000	50,000	-		
	Transfer to Vehicle Reserve	9822	105,000	72,000	57,600	26,910		
	Transfer to CJC Specialty Court	9828	-	25,096	-	-		
	Transfer to Courthouse Annex	9874	-	-	-	500,000		
	Transfer to Revenue Stabilization	9875	-	-	-	-		
	Transfer to Building Improvement	9880	-	150,000	500,000	750,000		
	Transfer to Radio	9886	-	-	-	-		
<b>Total Transfers Out</b>			<b>492,500</b>	<b>634,596</b>	<b>907,600</b>	<b>1,626,910</b>	-	-
<b>Total Non-Departmental Expenditures</b>			<b>784,636</b>	<b>928,795</b>	<b>1,205,160</b>	<b>1,919,720</b>	-	-
<b>Non-Departmental Revenues minus Expenditures</b>			<b>25,584,430</b>	<b>24,719,668</b>	<b>23,666,340</b>	<b>25,108,280</b>	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
<b>Total Personal Services</b>			-	-	-	-	-	-
<b>Total Materials &amp; Services</b>			292,136	294,199	297,560	292,810	-	-
<b>Total Transfers Out</b>			492,500	634,596	907,600	1,626,910	-	-
<b>Non-Departmental Totals</b>			<b>1,246,751</b>	<b>928,795</b>	<b>1,329,100</b>	<b>1,919,720</b>	-	-

Current OMB Uniform Guidance Indirect Cost Allocation - \$981

**TILLAMOOK COUNTY**  
**FY2025-26 Annual Budget**



**Fund:** 010  
**Department:** 01410

<b>Contingency</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Departmental Revenue		-	-	-	-	-	-	-
<b>Total Revenues</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Departmental Expense								
Contingency								
Operating Contingency	9900	-	-	1,328,776	821,344			
<b>Total Contingency</b>		<b>-</b>	<b>-</b>	<b>1,328,776</b>	<b>821,344</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unappropriated Ending Fund Balance								
Unappropriated Ending Fund Balance	9995	11,438,845	11,549,362	6,500,000	6,000,000			
<b>Total Unappropriated Ending Fund Balance</b>		<b>11,438,845</b>	<b>11,549,362</b>	<b>6,500,000</b>	<b>6,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Contingency Revenues minus Expenditures</b>		<b>(11,438,845)</b>	<b>(11,549,362)</b>	<b>(7,828,776)</b>	<b>(6,821,344)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
<b>Total Contingency</b>		<b>-</b>	<b>-</b>	<b>1,328,776</b>	<b>821,344</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Unappropriated Ending Fund Balance</b>		<b>11,438,845</b>	<b>11,549,362</b>	<b>6,500,000</b>	<b>6,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Contingency Totals</b>		<b>11,438,845</b>	<b>11,549,362</b>	<b>7,470,390</b>	<b>6,821,344</b>	<b>-</b>	<b>-</b>	<b>-</b>

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 010  
**Department:** 01500

			2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
			Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Justice Court	Account No.					Budget	Budget	Budget	Budget
Departmental Revenue									
	Fines	4401	207,329	200,317	275,000	275,000			
	Refunds & Reimbursements	4670	-	73	-	-	-	-	-
<b>Total Revenues</b>			<b>207,329</b>	<b>200,390</b>	<b>275,000</b>	<b>275,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Departmental Expense									
Personal Services									
Salaries									
	Elected Official	5001	89,650	93,223	93,900	100,500			
	Management/Supervisory	5200	73,190	79,109	83,800	86,600			
	Administrative Clerical	5400	94,863	101,148	109,900	116,500			
	Part-Time/Temporary	5600	1,737	1,111	3,800	3,800			
	AFSCME Incentive	5750	-	-	2,000	2,000			
	Out of Class	5896	-	-	-	-			
	Leave Buy Out	5897	-	-	3,800	4,000			
	Overtime	5899	57	-	500	500			
<b>Total Salaries</b>			<b>259,497</b>	<b>274,591</b>	<b>297,700</b>	<b>313,900</b>	<b>-</b>	<b>-</b>	<b>-</b>
Taxes & Benefits									
	Employer's FICA	5950	19,087	20,241	23,700	25,000			
	OR Paid Family Medical Leave	5952	998	1,058	1,200	1,300			
	Worker Compensation	5955	274	234	800	800			
	Unemployment	5960	-	-	-	-			
	Health & Life Insurance	5965	82,485	82,438	85,158	98,871			
	Retirement	5970	89,922	96,341	98,197	102,823			
	Retirement - OPSRP	5971	-	-	-	-			
	VEBA	5980	5,520	7,520	5,520	7,920			
<b>Total Taxes &amp; Benefits</b>			<b>198,286</b>	<b>207,832</b>	<b>214,575</b>	<b>236,714</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Personal Services</b>			<b>457,783</b>	<b>482,423</b>	<b>512,275</b>	<b>550,614</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full-Time Equivalent</b>			<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>			
Materials & Services									
	Office Supplies	6001	1,343	718	1,500	1,500			
	Non-Capital Equipment	6004	580	-	-	-			
	Operating Supplies	6005	-	54	-	-			
	Computer Supplies	6011	5,853	5,745	19,196	20,000			
	Printing & Advertising	7001	94	79	200	200			
	Books & Publications	7003	-	-	400	300			
	Insurance & Deductibles	7020	100	100	150	200			
	Memberships & Dues	7050	1,455	1,569	1,600	1,750			
	Travel/Training/Mileage	7080	3,689	4,551	6,600	6,600			
	Professional Services	7101	575	408	750	750			
	Contracted Services	7105	243	426	300	500			
	Prosecution Expense	7202	113	75	150	150			
	R&M/Office Equipment	7601	-	369	1,150	1,150			
	Rebates & Refunds	7880	575	460	100	100			
	Misc Materials & Services	7899	-	-	-	-			
<b>Total Materials &amp; Services</b>			<b>14,619</b>	<b>14,553</b>	<b>32,096</b>	<b>33,200</b>	<b>-</b>	<b>-</b>	<b>-</b>

**TILLAMOOKCOUNTY**  
**FY2026-27 Annual Budget**



<b>Justice Court</b>	<b>Account No.</b>	<b>2023-2024 Actuals</b>	<b>2024-2025 Actuals</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Requested Budget</b>	<b>2026-2027 Proposed Budget</b>	<b>2026-2027 Approved Budget</b>	<b>2026-2027 Adopted Budget</b>
Capital Outlay								
Computers/Office Equipment	9020	111	-	80,690				
Total Capital Outlay		111	-	80,690	-	-	-	-
Total Expenditures		<u>472,513</u>	<u>496,976</u>	<u>625,061</u>	<u>583,814</u>	-	-	-
<b>Justice Court Revenues minus Expenditures</b>		<b>(265,184)</b>	<b>(296,586)</b>	<b>(350,061)</b>	<b>(308,814)</b>	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Personal Services		457,783	482,423	512,275	550,614	-	-	-
Total Materials & Services		14,619	14,553	32,096	33,200	-	-	-
Total Capital Outlay		<u>111</u>	<u>-</u>	<u>80,690</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Justice Court Totals</b>		<b><u>472,513</u></b>	<b><u>496,976</u></b>	<b><u>625,061</u></b>	<b><u>583,814</u></b>	<b>-</b>	<b>-</b>	<b>-</b>

Current OMB Uniform Guidance Indirect Cost Allocation - \$77,672

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 010  
**Department:** 01510

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Juvenile Department</b>								
<b>Departmental Revenue</b>								
Federal Grants	4225	-	-	-				
JCP Prevention/FYE25	4250	48,102	34,947	35,000	37,500			
JCP/OYA Basic Services/FYE25	4250	50,230	45,944	33,200	33,230			
JCP/OYA Diversion/FYE25	4250	6,384	-	28,200	28,200			
OYA Flex Fund/FYE25	4250	-	-	1,500	2,500			
Rent	4280	1,982	1,982	-	-			
SB 1065 Fines	4410	20,132	14,063	-	7,600			
Refunds & Reimbursements	4670	-	1,902	8,500	8,000			
Miscellaneous Revenue	4690	-	-	-				
<b>Total Revenues</b>		<b>126,831</b>	<b>98,838</b>	<b>106,400</b>	<b>117,030</b>	-	-	-
<b>Departmental Expense</b>								
<b>Personal Services</b>								
<b>Salaries</b>								
Department Head	5100	91,911	99,521	109,500	109,900			
Professional/Technical	5300	115,430	125,652	140,300	154,600			
Administrative Clerical	5400	113,386	120,981	127,900	136,000			
Part-Time/Temporary	5600	-	-	-	-			
AFSCME Incentive	5750	-	-	2,500	2,500			
Out of Class	5896	-	-	-	-			
Leave Buy Out	5897	-	-	7,300	7,700			
Overtime	5899	3,594	3,300	-	1,000			
<b>Total Salaries</b>		<b>324,321</b>	<b>349,454</b>	<b>387,500</b>	<b>411,700</b>	-	-	-
<b>Taxes &amp; Benefits</b>								
Employer's FICA	5950	23,639	25,496	30,800	32,700			
OR Paid Family Medical Leave	5952	1,236	1,333	1,600	1,700			
Worker Compensation	5955	5,652	4,966	8,700	9,200			
Health & Life Insurance	5965	114,804	119,631	127,104	146,100			
Retirement	5970	109,087	122,265	129,006	135,670			
Retirement - OPSRP	5971	-	-	-	-			
VEBA	5980	6,900	9,400	6,900	9,900			
<b>Total Taxes &amp; Benefits</b>		<b>261,318</b>	<b>283,090</b>	<b>304,110</b>	<b>335,270</b>	-	-	-
<b>Total Personal Services</b>		<b>585,639</b>	<b>632,545</b>	<b>691,610</b>	<b>746,970</b>	-	-	-
<b>Total Full-Time Equivalent</b>		<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>			
<b>Materials &amp; Services</b>								
Office Supplies	6001	1,145	932	1,500	1,500			
Non-Capital Equipment	6004	-	2,128	3,000	3,000			
Computer Software & Licensing	6009	-	-	-	-			
Fuel & Lubricants	6030	1,019	879	2,200	2,200			
Printing & Advertising	7001	-	-	100	100			
Books & Publications	7003	527	309	600	600			
Telephone	7007	-	-	-	-			
Memberships & Dues	7050	948	964	1,000	1,100			
Travel/Training/Mileage	7080	3,017	2,484	5,000	5,000			
Contracted Services	7105	2,351	5,590	23,000	23,000			
Witnesses	7201	-	-	100	100			

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



Juvenile Department	Account No.	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Lab Tests	7210	367	-	1,000	1,000			
Detention Contract	7224	64,668	80,284	87,400	98,280			
R&M/Office Equipment	7601	-	405	-	-			
R&M/Vehicles	7603	318	1,131	2,500	2,500			
Misc Materials & Services	7899	3,303	7,409	8,000	8,000			
<b>Total Materials &amp; Services</b>		<b>77,662</b>	<b>102,515</b>	<b>135,400</b>	<b>146,380</b>	-	-	-
Capital Outlay								
Computers/Office Equipment	9020	1,748	2,017	-	-	-	-	-
Vehicles	9030	-	-	-	34,000	-	-	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>34,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>663,301</b>	<b>735,060</b>	<b>827,010</b>	<b>927,350</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Juvenile Revenues minus Expenditures</b>		<b>(536,470)</b>	<b>(636,222)</b>	<b>(720,610)</b>	<b>(810,320)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Personal Services		585,639	632,545	691,610	746,970	-	-	-
Total Materials & Services		77,662	102,515	135,400	146,380	-	-	-
Total Capital Outlay		-	-	-	34,000	-	-	-
<b>Juvenile Totals</b>		<b>663,301</b>	<b>735,060</b>	<b>827,010</b>	<b>927,350</b>	<b>-</b>	<b>-</b>	<b>-</b>

Current OMB Uniform Guidance Indirect Cost Allocation - \$96,994

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 010  
**Department:** 01520, 01522, 01523

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>District Attorney</b>	<b>Account No.</b>							
<b>Departmental Revenue</b>								
Refunds & Reimbursements	4670	-	4,818	-	-	-	-	-
Miscellaneous Revenue	4690	-	-	-	-	-	-	-
<b>Subtotal - District Attorney</b>	<b>01520</b>	<b>-</b>	<b>4,818</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
VOCA Basic NC-2023-2025/FYE25	4225	80,096	118,148	85,900	104,400			
DA/Victims Assistance	4272	18,917	31,529	32,500	39,000			
Refunds & Reimbursements	4670	406	34	-	-			
Miscellaneous Revenue	4690	-	-	-	-			
<b>Subtotal - Victims Assistance</b>	<b>01522</b>	<b>99,419</b>	<b>149,711</b>	<b>118,400</b>	<b>143,400</b>	<b>-</b>	<b>-</b>	<b>-</b>
CAMI Grant/FYE25	4250	111,149	64,896	-	-			
Children's Advocacy Center	4250	-	154,983	-	-			
<b>Subtotal - CAMI</b>	<b>01523</b>	<b>111,149</b>	<b>219,879</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>		<b>210,568</b>	<b>374,407</b>	<b>118,400</b>	<b>143,400</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>District Attorney Expense 01520</b>								
<b>Personal Services</b>								
<b>Salaries</b>								
Management/Supervisory	5200	197,724	207,058	218,700	233,900			
Professional/Technical	5300	214,409	251,797	386,400	336,400			
Administrative/Clerical	5400	103,917	85,640	120,700	130,700			
Part-Time/Temporary	5600	-	-	-	26,800			
AFSCME Incentive	5750	-	-	4,500	4,200			
DA Supplement	5895	17,632	18,338	18,200	18,200			
Out of Class	5896	163	-	-	-			
Leave Buy Out	5897	8,036	3,764	14,000	14,000			
Overtime	5899	-	-	-	-			
<b>Total Salaries</b>		<b>541,879</b>	<b>566,596</b>	<b>762,500</b>	<b>764,200</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Taxes &amp; Benefits</b>								
Employer's FICA	5950	40,500	42,312	60,800	60,800			
OR Paid Family Medical Leave	5952	2,118	5,946	3,000	3,000			
Worker Compensation	5955	613	470	1,600	1,600			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	103,303	115,257	185,063	186,980			
Retirement	5970	188,096	186,980	191,178	184,500			
Retirement - OPSRP	5971	-	7,917	-	19,930			
VEBA	5980	8,970	11,550	11,040	6,930			
<b>Total Taxes &amp; Benefits</b>		<b>343,600</b>	<b>370,431</b>	<b>452,681</b>	<b>463,740</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Personal Services</b>		<b>885,479</b>	<b>937,027</b>	<b>1,215,181</b>	<b>1,227,940</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full-Time Equivalent</b>		<b>7</b>	<b>7</b>	<b>8.00</b>	<b>7.40</b>			
<b>Materials &amp; Services</b>								
Office Supplies	6001	1,359	2,125	2,000	1,000			
Non-Capital Equipment	6004	-	-	-	-			
Computer Software & Licensing	6009	301	-	-	-			

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
District Attorney	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Printing & Advertising	7001	30	-	-	-	-	-	-
Books & Publications	7003	1,354	1,016	1,300	-	-	-	-
Postage & Shipping	7005	-	-	50	50	-	-	-
Telephone	7007	139	-	-	-	-	-	-
Insurance & Deductibles	7020	6,584	3,203	3,300	3,950	-	-	-
Memberships & Dues	7050	3,742	6,155	2,600	2,600	-	-	-
Travel/Training/Mileage	7080	8,674	6,587	7,300	-	-	-	-
Contracted Services	7105	294	344	-	-	-	-	-
Legal Services	7110	-	1,045	-	-	-	-	-
Medical Examiner	7150	47,539	23,026	67,000	-	-	-	-
Witnesses	7201	1,135	2,503	3,000	3,000	-	-	-
Prosecution Expense	7202	6,196	8,552	10,000	10,000	-	-	-
Lab Tests	7210	-	-	-	-	-	-	-
R&M/Office Equipment	7601	-	216	-	-	-	-	-
Rebates & Refunds	7880	-	-	-	-	-	-	-
Misc Materials & Services	7899	356	-	-	-	-	-	-
<b>Total Materials &amp; Services</b>		<b>77,702</b>	<b>54,774</b>	<b>96,550</b>	<b>20,600</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital Outlay								
Computers/Office Equipment	9020	1,748	2,014	-	-	-	-	-
<b>Total Capital Outlay</b>		<b>1,748</b>	<b>2,014</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total District Attorney Expenditures</b>		<b>964,929</b>	<b>993,815</b>	<b>1,311,731</b>	<b>1,248,540</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>District Attorney Revenues minus Expenditures</b>		<b>(964,929)</b>	<b>(988,997)</b>	<b>(1,311,731)</b>	<b>(1,248,540)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Child Support Revenues minus Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Victim Assistance Expense	01522							
Personal Services								
Salaries								
Administrative/Clerical	5400	99,513	104,215	120,400	133,700	-	-	-
Part-Time/Temporary	5600	-	-	-	-	-	-	-
AFSCME Incentive	5750	-	-	1,000	1,000	-	-	-
Out of Class	5896	-	-	-	-	-	-	-
Leave Buy Out	5897	-	-	2,400	2,600	-	-	-
Overtime	5899	-	-	-	-	-	-	-
<b>Total Salaries</b>		<b>99,513</b>	<b>104,215</b>	<b>123,800</b>	<b>137,300</b>	<b>-</b>	<b>-</b>	<b>-</b>
Taxes & Benefits								
Employer's FICA	5950	6,851	7,257	9,900	10,900	-	-	-
OR Paid Family Medical Leave	5952	358	379	500	600	-	-	-
Worker Compensation	5955	126	99	300	400	-	-	-
Unemployment	5960	-	-	-	-	-	-	-
Health & Life Insurance	5965	48,583	40,932	42,525	49,380	-	-	-
Retirement	5970	36,340	40,436	41,045	45,240	-	-	-
Retirement - OPSRP	5971	-	-	-	-	-	-	-
VEBA	5980	2,760	3,030	2,760	3,960	-	-	-
<b>Total Taxes &amp; Benefits</b>		<b>95,019</b>	<b>92,134</b>	<b>97,030</b>	<b>110,480</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Personal Services</b>		<b>194,532</b>	<b>196,348</b>	<b>220,830</b>	<b>247,780</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full-Time Equivalent</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
Materials & Services								
Office Supplies	6001	5,332	928	600	500	-	-	-
Non-Capital Equipment	6004	159	419	-	-	-	-	-
Computer Software & Licensing	6009	-	2,175	600	600	-	-	-

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
District Attorney	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Printing & Advertising	7001	-	-	-	-	-	-	-
Postage & Shipping	7005	-	-	200	200	-	-	-
Telephone	7007	-	-	-	-	-	-	-
Insurance & Deductibles	7020	-	-	-	-	-	-	-
Travel/Training/Mileage	7080	1,923	2,901	1,500	2,650	-	-	-
Professional Services	7101	50	-	-	-	-	-	-
Contracted Services	7105	2,592	743	2,600	2,600	-	-	-
Prosecution Expense	7202	-	-	100	100	-	-	-
VOCA Emergency Assistance	7223	-	-	500	500	-	-	-
R&M/Building & Grounds	7450	-	-	-	-	-	-	-
R&M/Office Equipment	7601	100	182	-	-	-	-	-
<b>Total Materials &amp; Services</b>		<b>10,155</b>	<b>7,348</b>	<b>6,100</b>	<b>7,150</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Victims Assistance Expenditures</b>		<b>204,688</b>	<b>203,696</b>	<b>226,930</b>	<b>254,930</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Victims Assistance Revenues minus Expenditures</b>		<b>(105,269)</b>	<b>(53,986)</b>	<b>(108,530)</b>	<b>(111,530)</b>	<b>-</b>	<b>-</b>	<b>-</b>
CAMI Expense	01523							
Materials & Services								
Office Supplies	6001	58	978	-	-	-	-	-
Non-Capital Equip	6004	-	-	-	-	-	-	-
Operating Supplies	6005	-	-	-	-	-	-	-
Small Tools & Minor Equipment	6007	6,900	-	-	-	-	-	-
Computer Software & Licensing	6009	1,000	1,000	-	-	-	-	-
Printing & Advertising	7001	128	-	-	-	-	-	-
Memberships & Dues	7050	1,000	2,125	-	-	-	-	-
Travel/Training/Mileage	7080	2,109	8,607	-	-	-	-	-
Professional Services	7101	-	22,989	-	-	-	-	-
Contracted Services	7105	118,487	253,553	12,500	-	-	-	-
R&M/Building & Grounds	7450	-	-	-	-	-	-	-
Misc Materials & Services	7899	-	-	-	-	-	-	-
<b>Total Materials &amp; Services</b>		<b>129,683</b>	<b>289,251</b>	<b>12,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total CAMI Expenditures</b>		<b>129,683</b>	<b>289,251</b>	<b>12,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total CAMI Revenues minus Expenditures</b>		<b>(18,534)</b>	<b>(69,373)</b>	<b>(12,500)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Medical Examiner	01524							
Personal Services								
Salaries								
Professional/Technical	5300	-	-	-	90,900	-	-	-
Part-Time/Temporary	5600	-	-	-	26,800	-	-	-
AFSCME Incentive	5750	-	-	-	700	-	-	-
Out of Class	5896	-	-	-	-	-	-	-
Leave Buy Out	5897	-	-	-	2,300	-	-	-
Overtime	5899	-	-	-	-	-	-	-
<b>Total Salaries</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>120,700</b>	<b>-</b>	<b>-</b>	<b>-</b>
Taxes & Benefits								
Employer's FICA	5950	-	-	-	9,600	-	-	-
OR Paid Family Medical Leave	5952	-	-	-	500	-	-	-
Worker Compensation	5955	-	-	-	300	-	-	-
Unemployment	5960	-	-	-	-	-	-	-
Health & Life Insurance	5965	-	-	-	50,220	-	-	-
Retirement	5970	-	-	-	-	-	-	-

TILLAMOOK COUNTY  
 FY2026-27 Annual Budget



		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
District Attorney	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Retirement - OPSRP	5971	-	-	-	15,069	-	-	-
VEBA	5980	-	-	-	2,970	-	-	-
Total Taxes & Benefits		-	-	-	78,659	-	-	-
Total Personal Services		-	-	-	199,359	-	-	-
Total Full-Time Equivalent		-	-	-	1.40	-	-	-
Materials & Services								
Office Supplies	6001	-	-	-	900	-	-	-
Non-Capital Equipment	6004	-	-	-	-	-	-	-
Fuel & Lubricants	6030	-	-	-	3,000	-	-	-
Telephone	7007	-	-	-	-	-	-	-
Memberships & Dues	7050	-	-	-	200	-	-	-
Travel/Training/Mileage	7080	-	-	-	5,900	-	-	-
Contracted Services	7105	-	-	-	60,000	-	-	-
R&M/Office Equipment	7601	-	-	-	100	-	-	-
R&M/Vehicle	7603	-	-	-	500	-	-	-
Misc Materials & Services	7899	-	-	-	-	-	-	-
Total Materials & Services		-	-	-	70,600	-	-	-

TILLAMOOK COUNTY  
FY2026-27 Annual Budget



District Attorney	Account No.	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Budget	2026-2027 Requested Budget	2026-2027 Proposed Budget	2026-2027 Approved Budget	2026-2027 Adopted Budget
Capital Outlay								
Computers/Office Equipment	9020	-	-	-	1,400	-	-	-
Total Capital Outlay		-	-	-	1,400	-	-	-
<b>Total Medical Examiner Expenditures</b>		-	-	-	<b>271,359</b>	-	-	-
<b>Total District Attorney Revenues minus Expenditures</b>		<b>(1,088,732)</b>	<b>(1,112,356)</b>	<b>(1,432,761)</b>	<b>(1,631,429)</b>	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Personal Services		1,080,011	1,133,376	1,436,011	1,675,079	-	-	-
Total Materials & Services		217,541	351,373	115,150	98,350	-	-	-
Total Capital Outlay		1,748	2,014	-	1,400	-	-	-
<b>District Attorney Totals</b>		<b>1,299,300</b>	<b>1,486,762</b>	<b>1,551,161</b>	<b>1,774,829</b>	-	-	-

FY 22/23 Supplemental Budget BO #23-039 Increase CAMI State Grants & Operating Supplies \$30,000  
Current OMB Uniform Guidance Indirect Cost Allocation - \$172,896

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 010  
**Department:** 01530, 01531, 01533

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
Sheriff/Criminal/Jail/Marine	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Departmental Revenue								
BLM Law Enforcement Patrol/FYE25	4225	23,015	18,983	25,000	-			
Bullet Proof Vest Grant FYE25	4225	2,442	864	5,000	5,000			
TC Women's Resource Center Grant/FYE25	4225	60,774	64,878	65,000	65,000			
Traffic Safety Grant/FYE25	4225	2,425	6,775	5,000	7,000			
USFS Deputy Contract/FYE25	4225	28,713	47,743	47,700	47,700			
ATV/Sandlake/FYE25	4250	49,736	43,992	74,350	74,350			
ATV/State Forest/FYE25	4250	126,571	127,944	227,950	227,950			
Resilience Hub Grant	4250	-	-	160,000	160,000			
State Deputy Contract	4267	191,330	255,553	272,000	272,000			
Local/Community Funding	4290	2,000	-	1,000	1,000			
Sheriff Fees	4331	61,999	65,307	75,000	75,000			
City of Garibaldi	4334	89,390	138,806	-	-			
City of Rockaway Beach	4390	278,653	280,479	450,000	450,000			
Fines	4401	-	2,471	-	-			
SB 1065 Fines	4410	-	15,230	-	-			
Restitution	4615	-	-	-	-			
Refunds & Reimbursements	4670	17,416	26,578	5,000	5,000			
Miscellaneous Revenue	4690	42	551	2,000	2,000			
Sale of Assets	4695	9,150	2,905	15,000	15,000			
Intercounty/CAMI	4707	-	16,362	-	-			
Intercounty/Sheriff	4713	20,190	22,211	60,000	20,000			
Intercounty/Parks	4714	-	-	150,000	150,000			
Intercounty/CJC Jail Based Med	4720	-	-	-	13,173			
Transfer from Trasient Lodging Tax	4808	-	-	10,000	10,000			
Transfer from Workforce House/STR Support	4828	-	154,870	154,870	-			
<b>Subtotal - Sheriff/Criminal</b>	<b>01530</b>	<b>963,844</b>	<b>1,292,502</b>	<b>1,804,870</b>	<b>1,600,173</b>	<b>-</b>	<b>-</b>	<b>-</b>
HB 2562 Fines	4207	30,095	23,855	30,000	25,000			
Coronavirus Relief Fund	4225	823	8,441	-	-			
Rent	4280	35,711	38,957	40,000	40,000			
Sheriff Fees	4331	-	200	-	-			
Fines	4401	3,196	763	-	-			
SB1065 Fines	4410	1,044	674	1,200	1,200			
Restitution	4615	6,579	4,995	6,000	6,000			
Refunds & Reimbursements	4670	1,250	76,834	500	2,000			
Miscellaneous Revenue	4690	7,159	5,996	8,000	7,000			
Sale of Assets	4695	-	10,000	-	-			
Intercounty/Sanction Beds	4710	50,000	150,000	100,000	95,000			
Intercounty/DOC 1145 Services	4711	50,000	150,000	100,000	95,000			
Intercounty/Sheriff's Office	4713	-	61,844	-	-			
Intercounty/Rent	4715	5,000	5,000	10,000	-			
Intercounty/Jail Programs	4717	31,636	30,922	120,000	129,050			
Transfer from Transient Lodging Tax	4808	-	-	-	35,000			
Transfer from Court Securitiy	4814	50,000	25,000	25,000	14,010			
<b>Subtotal - Sheriff/Jail</b>	<b>01531</b>	<b>272,493</b>	<b>593,481</b>	<b>440,700</b>	<b>449,260</b>	<b>-</b>	<b>-</b>	<b>-</b>
Bullet Proof Vest Grant FYE25	4225	812	-	-	-			
Marine Safety Grant/FYE25	4250	169,300	202,213	215,000	188,957			
Fines	4401	-	-	-	-			
Refunds & Reimbursements	4670	-	1,397	-	-			
<b>Subtotal - Sheriff/Marine</b>	<b>01533</b>	<b>170,112</b>	<b>203,610</b>	<b>215,000</b>	<b>188,957</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>		<b>1,406,449</b>	<b>2,089,593</b>	<b>2,460,570</b>	<b>2,238,390</b>	<b>-</b>	<b>-</b>	<b>-</b>

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



Sheriff/Criminal/Jail/Marine	Account No.	2023-2024			2026-2027			
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Sheriff/Criminal Expense	01530							
Personal Services								
Salaries								
Elected Official	5001	117,479	122,156	129,000	156,200			
Management/Supervisory	5200	79,758	93,557	132,700	228,400			
Professional/Technical	5300	1,459,896	1,658,571	1,929,400	2,126,300			
Administrative/Clerical	5400	202,385	206,407	264,600	218,700			
Part-Time/Temporary	5600	65,366	71,904	90,000	90,000			
AFSCME Incentive	5750	-	-	500	500			
Teamster Incentive	5755	-	-	11,500	11,500			
Leave Buy Out	5897	27,611	43,990	44,800	49,500			
Contract Overtime	5898	3,714	3,638	20,000	20,000			
Overtime	5899	136,893	149,627	140,000	140,000			
Total Salaries		2,093,101	2,349,848	2,762,500	3,041,100	-	-	-
Taxes & Benefits								
Employer's FICA	5950	159,963	180,153	229,700	240,800			
OR Paid Family Medical Leave	5952	8,364	16,058	11,360	11,900			
Worker Compensation	5955	39,781	46,661	80,500	88,400			
Unemployment	5960	-	415	-	-			
Health & Life Insurance	5965	508,498	540,867	639,471	783,650			
Retirement	5970	704,630	737,650	739,298	723,110			
Retirement - OPSRP	5971	-	-	25,574	69,305			
VEBA	5980	31,370	38,757	40,020	55,440			
Uniform Allowance	5990	12,432	17,878	18,000	19,500			
Total Taxes & Benefits		1,465,038	1,578,438	1,783,923	1,992,105	-	-	-
Total Personal Services		3,558,140	3,928,286	4,546,423	5,033,205	-	-	-
Total Full-Time Equivalent		26.75	28.75	29.00	31.00			
Materials & Services								
Office Supplies	6001	6,659	14,838	14,100	14,100			
Non-Capital Equipment	6004	1,058	2,601	10,000	10,000			
Operating Supplies	6005	16,744	11,525	10,000	10,000			
Small Tools & Minor Equipment	6007	933	-	500	500			
Computer Software & Licensing	6009	40,791	40,085	50,000	50,000			
Computer Supplies	6011	1,213	491	3,200	3,200			
Fuel & Lubricants	6030	101,616	93,442	140,000	140,000			
Search & Rescue Equipment	6249	6,033	3,469	4,000	4,000			
Criminal Equipment	6250	170,686	82,405	176,000	233,000			
Uniforms	6251	19,700	17,592	25,000	45,000			
Printing & Advertising	7001	804	215	2,000	2,000			
Books & Publications	7003	6,504	4,958	14,000	14,000			
Postage & Shipping	7005	1,951	1,646	2,100	2,100			
Telephone	7007	3,385	2,605	5,000	5,000			
Bank Fees	7013	120	-	1,000	1,000			
Insurance & Deductibles	7020	-	3,367	-	100			
Memberships & Dues	7050	709	650	1,000	1,000			
Travel/Training/Mileage	7080	19,356	16,155	30,000	30,000			
Professional Services	7101	7,794	10,974	9,000	15,000			
Contracted Services	7105	2,355	2,473	5,000	5,000			
Legal	7110	3,736	2,485	2,500	-			
Employee Assistance	7175	68	289	1,000	1,000			
Employee Recognition	7176	-	490	250	1,000			
Medical Services	7211	381	853	500	1,000			
R&M/Building & Grounds	7450	27	-	-	-			
R&M/Office Equipment	7601	71	2,142	4,000	4,000			

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



<b>Sheriff/Criminal/Jail/Marine</b>	<b>Account No.</b>	<b>2023-2024 Actuals</b>	<b>2024-2025 Actuals</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Requested Budget</b>	<b>2026-2027 Proposed Budget</b>	<b>2026-2027 Approved Budget</b>	<b>2026-2027 Adopted Budget</b>
R&M/Vehicles	7603	59,492	100,173	90,000	90,000			
R&M/Equipment	7605	546	1,157	1,000	1,000			
Chemical Toilets	7704	1,190	1,195	1,300	1,500			
Tow Abandoned Vehicles	7831	3,797	1,221	5,000	-			
Refunds and Reimbursements	7880	-	32	-	-			
Inactive Employee Insurance	7881	-	-	5,000	5,000			
Misc Materials & Services	7899	8,996	314	10,000	10,000			
<b>Total Materials &amp; Services</b>		<b>486,714</b>	<b>419,840</b>	<b>622,450</b>	<b>699,500</b>	-	-	-
<b>Capital Outlay</b>								
Computers/Office Equipment	9020	1,748	2,014	-	2,800			
Vehicles	9030	170,646	391	154,000	90,000			
Machinery/Equipment	9035	-	-	-	-			
<b>Total Capital Outlay</b>		<b>172,394</b>	<b>2,404</b>	<b>154,000</b>	<b>92,800</b>	-	-	-
<b>Total Sheriff/Criminal Expenditures</b>		<b>4,217,247</b>	<b>4,350,531</b>	<b>5,322,873</b>	<b>5,825,505</b>	-	-	-
<b>Sheriff/Criminal Revenues minus Expenditures</b>		<b>(3,253,403)</b>	<b>(3,058,029)</b>	<b>(3,518,003)</b>	<b>(4,225,332)</b>	-	-	-

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
<b>Sheriff/Criminal/Jail/Marine</b>	<b>Account No.</b>				<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Sheriff/Jail Expense	01531							
Personal Services								
Salaries								
Management/Supervisory	5200	96,261	110,178	123,900	125,600			
Professional/Technical	5300	1,121,651	1,239,790	1,718,200	1,812,300			
Administrative/Clerical	5400	6,950	-	-	-			
Skilled/Service/Maint Worker	5500	63,870	13,997	-	-			
Part-Time/Temporary	5600	112,626	105,090	120,000	120,000			
AFSCME Incentive	5750	-	-	300	300			
Teamster Incentive	5755	-	-	10,500	-			
Leave Buy Out	5897	34,652	28,468	44,800	49,500			
Overtime	5899	138,867	166,652	180,000	180,000			
<b>Total Salaries</b>		<b>1,574,877</b>	<b>1,664,175</b>	<b>2,197,700</b>	<b>2,287,700</b>	-	-	-
Taxes & Benefits								
Employer's FICA	5950	119,649	126,888	188,600	182,100			
OR Paid Family Medical Leave	5952	6,256	6,635	9,320	9,000			
Worker Compensation	5955	29,389	36,991	65,500	68,600			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	382,805	399,918	562,117	620,830			
Retirement	5970	506,303	510,416	467,714	470,880			
Retirement - OPSRP	5971	-	-	47,277	50,180			
VEBA	5980	23,600	26,445	33,120	39,600			
Uniform Allowance	5990	10,620	14,500	18,000	17,250			
<b>Total Taxes &amp; Benefits</b>		<b>1,078,623</b>	<b>1,121,792</b>	<b>1,391,648</b>	<b>1,458,440</b>	-	-	-
<b>Total Personal Services</b>		<b>2,653,501</b>	<b>2,785,967</b>	<b>3,589,348</b>	<b>3,746,140</b>	-	-	-
<b>Total Full-Time Equivalent</b>		<b>20.00</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>			
Materials & Services								
Office Supplies	6001	3,894	2,806	7,000	7,000			
Non-Capital Equipment	6004	1,852	1,534	3,000	3,000			
Operating Supplies	6005	12,635	18,632	18,000	22,000			
Small Tools & Minor Equipment	6007	360	-	750	750			
Computer Software & Licensing	6009	16,651	17,113	20,000	20,000			
Computer Supplies	6011	60	213	500	500			
Fuel & Lubricants	6030	3,312	3,114	5,000	5,000			
Search & Rescue Equipment	6249	199	-	-	-			
Criminal Equipment	6250	17,148	14,727	24,000	20,000			
Uniforms	6251	18,765	15,661	18,000	18,000			
Prisoners' Board	6260	141,036	204,941	275,000	278,000			
Jail Clothing	6261	8,626	3,772	2,500	2,500			
Printing & Advertising	7001	168	191	600	600			
Books & Publications	7003	6,303	4,849	4,000	8,000			
Postage & Shipping	7005	840	849	1,500	1,500			
Telephone	7007	1,669	1,265	1,500	1,500			
Network Fees	7012	860	450	600	600			
Insurance & Deductibles	7020	-	-	-	-			
Memberships & Dues	7050	367	367	500	500			
Travel/Training/Mileage	7080	3,129	4,123	9,500	9,500			
Professional Services	7101	6,204	9,044	8,000	20,000			
Contracted Services	7105	31,861	16,847	75,400	75,400			
Legal Services	7110	-	2,625	-	-			
Employee Assistance	7175	68	275	3,000	1,000			
Employee Recognition	7176	-	60	200	1,000			
Medical Services	7211	303,161	301,379	380,000	600,000			
Utilities	7410	55,422	50,839	67,000	67,000			

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



Sheriff/Criminal/Jail/Marine	Account No.	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Budget	2026-2027 Requested Budget	2026-2027 Proposed Budget	2026-2027 Approved Budget	2026-2027 Adopted Budget
Water Fees	7415	21,250	11,777	25,000	25,000			
Sewer Fees	7416	18,623	16,914	18,500	20,000			
Garbage Collection	7420	12,818	13,114	15,000	18,000			
Heating Fuel	7425	7,801	8,940	8,000	8,000			
Janitorial Services	7430	16,815	16,163	21,000	21,000			
Janitorial Supplies	7431	14,560	16,745	20,000	20,000			
R&M/Building & Grounds	7450	101,169	143,449	135,000	135,000			
R&M/Office Equipment	7601	2,263	1,695	4,000	4,000			
R&M/Vehicles	7603	3,942	2,088	5,000	5,000			
R&M/Equipment	7605	37,090	6,475	10,000	8,000			
Equipment Rental	7610	2,100	496	3,200	3,200			
Permit Fees	7650	-	250	250	250			
Chemical Toilets	7704	1,310	1,305	2,000	2,000			
Inactive Employee Insurance	7881	22,500	25,450	22,500	39,000			
Misc Materials & Services	7899	1,032	539	1,500	1,500			
<b>Total Materials &amp; Services</b>		<b>897,861</b>	<b>941,073</b>	<b>1,216,500</b>	<b>1,473,300</b>	-	-	-
<b>Capital Outlay</b>								
Furniture/Fixtures	9015	-	99,969	-	-	-	-	-
Machinery/Equipment	9035	-	-	-	-	-	-	-
Buildings/Improvements	9040	-	-	-	85,000	-	-	-
<b>Total Capital Outlay</b>		-	<b>99,969</b>	-	<b>85,000</b>	-	-	-
<b>Total Sheriff/Jail Expenditures</b>		<b>3,551,361</b>	<b>3,827,008</b>	<b>4,805,848</b>	<b>5,304,440</b>	-	-	-
<b>Sheriff/Jail Revenues minus Expenditures</b>		<b>(3,278,868)</b>	<b>(3,233,528)</b>	<b>(4,365,148)</b>	<b>(4,855,180)</b>	-	-	-

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



Sheriff/Criminal/Jail/Marine	Account No.	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Budget	2026-2027	2026-2027	2026-2027	2026-2027
					Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Sheriff/Marine Expense	01533							
Personal Services								
Salaries								
Professional/Technical	5300	70,776	77,610	159,500	161,000			
Part-Time/Temporary	5600	1,831	23,175	26,000	26,000			
Teamster Incentive	5755	-	-	1,000	-			
Leave Buy Out	5897	-	4,506	3,100	3,100			
Overtime	5899	7,071	7,167	10,000	10,000			
Total Salaries		79,679	112,458	199,600	200,100	-	-	-
Taxes & Benefits								
Employer's FICA	5950	6,026	8,602	16,700	16,100			
OR Paid Family Medical Leave	5952	315	450	840	800			
Worker Compensation	5955	4,029	3,081	6,100	6,300			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	19,659	21,213	45,455	48,770			
Retirement	5970	43,705	39,145	27,671	28,260			
Retirement - OPSRP	5971	-	-	6,448	7,100			
VEBA	5980	1,200	1,380	2,760	3,960			
Uniform Allowance	5990	564	750	1,500	1,500			
Total Taxes & Benefits		75,499	74,620	107,474	112,790	-	-	-
Total Personal Services		155,177	187,078	307,074	312,890	-	-	-
Total Full-Time Equivalent		1.00	2.00	2.00	2.00			
Materials & Services								
Office Supplies	6001	-	-	100	100			
Non-Capital Equipment	6004	-	-	100	100			
Operating Supplies	6005	-	182	1,000	1,000			
Fuel & Lubricants	6030	6,404	7,350	12,000	12,000			
Search & Rescue Equipment	6246	-	-	-	-			
Criminal Equipment	6250	4,535	1,211	3,000	3,000			
Uniforms	6251	1,930	363	1,000	1,000			
Printing & Advertising	7001	-	-	-	-			
Postage & Shipping	7005	-	-	-	-			
Telephone	7007	46	-	-	-			
Memberships & Dues	7050	-	-	50	50			
Travel/Training/Mileage	7080	1,703	1,490	2,500	2,500			
Employee Assistance	7175	-	11	-	-			
Medical Services	7211	-	60	-	-			
R&M/Office Equipment	7601	-	37	-	-			
R&M/Vehicles	7603	175	2,731	8,000	8,000			
R&M/Equipment	7605	336	898	4,000	4,000			
Inactive Employee Insurance	7881	15,000	15,300	18,000	18,000			
Misc. Material & Services	7899	-	-	-	-			
Total Materials & Services		30,131	29,633	49,750	49,750	-	-	-
Capital Outlay								
Vehicles	9030	37,565	-	-	-			
Machinery/Equipment	9035	-	-	-	-			
Total Capital Outlay		37,565	-	-	-	-	-	-
Total Sheriff/Marine Expenditures		222,873	216,711	356,824	362,640	-	-	-
<b>Sheriff/Marine Revenues minus Expenditures</b>		<b>(52,762)</b>	<b>(13,101)</b>	<b>(141,824)</b>	<b>(173,683)</b>	-	-	-
<b>Total Sheriff Revenues minus Expenditures</b>		<b>(6,585,033)</b>	<b>(6,304,658)</b>	<b>(8,024,975)</b>	<b>(9,254,195)</b>	-	-	-

TILLAMOOK COUNTY  
 FY2026-27 Annual Budget



<b>Sheriff/Criminal/Jail/Marine</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2026 - June 30, 2027								
Total Personal Services		6,366,818	6,901,331	8,442,845	9,092,235	-	-	-
Total Materials & Services		1,414,706	1,390,546	1,888,700	2,222,550	-	-	-
Total Capital Outlay		209,959	102,373	154,000	177,800	-	-	-
<b>Sheriff - Criminal/Jail/Marine Totals</b>		<b>7,991,482</b>	<b>8,394,251</b>	<b>10,485,545</b>	<b>11,492,585</b>	-	-	-

Current OMB Uniform Guidance Indirect Cost Allocation 01530 - \$541,781  
 Current OMB Uniform Guidance Indirect Cost Allocation 01531 - \$355,318  
 Current OMB Uniform Guidance Indirect Cost Allocation 01533 - \$19,295

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 010  
**Department:** 01540

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
<b>Emergency Management</b>	<b>Account No.</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
	<b>Account No.</b>				<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Departmental Revenue	Account No.							
Reservoir Reimbursement	4210	18,400	9,200	9,200	9,200			
FEMA/EMPG/FYE25	4225	33,231	131,216	66,000	66,000			
OSFM Comm. Wildfire Protection	4250	-	150,000	-				
ODE County Energy Resilience	4250	-	50,000	-				
Donation	4269	-	-	-				
Local/Community Funding	4290	-	4,000	4,000	4,000			
Refunds & Reimbursements	4670	925	40,232	-				
<b>Total Revenues</b>		<b>52,556</b>	<b>384,648</b>	<b>79,200</b>	<b>79,200</b>	<b>-</b>	<b>-</b>	<b>-</b>
Departmental Expense	01540							
Personal Services								
Salaries								
Department Head	5100	85,053	90,297	95,400	101,200			
Management/Supervisory	5200	26,586	30,204	-	-			
Part-Time/Temporary	5600	-	-	-	-			
Leave Buy Out	5897	478	549	1,900	2,000			
Overtime	5899	-	-	-	-			
Moving Reimbursement	5975	-	-	-	-			
Total Salaries		<b>112,117</b>	<b>121,050</b>	<b>97,300</b>	<b>103,200</b>	<b>-</b>	<b>-</b>	<b>-</b>
Taxes & Benefits								
Employer's FICA	5950	8,474	9,162	7,800	8,300			
OR Paid Family Medical Leave	5952	443	479	400	500			
Worker Compensation	5955	2,312	773	300	400			
Health & Life Insurance	5965	12,528	12,493	10,378	11,680			
Retirement	5970	38,950	41,795	32,644	34,340			
Retirement - OPSRP	5971	-	-	-	-			
VEBA	5980	1,725	2,343	1,380	1,980			
Uniform Allowance	5990	141	188	-	-			
Total Taxes & Benefits		<b>64,573</b>	<b>67,232</b>	<b>52,902</b>	<b>57,200</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Personal Services		<b>176,690</b>	<b>188,281</b>	<b>150,202</b>	<b>160,400</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total Full-Time Equivalent		<b>1.25</b>	<b>1.25</b>	<b>1.00</b>	<b>1.00</b>			
Materials & Services								
Office Supplies	6001	51	5	600	600			
Non-Capital Equipment	6004	159	15,040	500	500			
Operating Supplies	6005	-	-	600	600			
Computer Software & Licensing	6009	600	549	3,000	3,000			
Computer Supplies	6011	696	-	-	-			
Fuel & Lubricants	6030	-	535	4,500	5,000			
Uniforms	6251	-	-	500	250			
Printing & Advertising	7001	-	-	200	400			
Books & Publications	7003	-	-	100	100			
Telephone	7007	399	111	-	-			
Insurance & Deductibles	7020	-	-	-	-			
Memberships & Dues	7050	-	100	300	300			
Travel/Training/Mileage	7080	2,763	2,927	3,000	3,000			
Professional Services	7101	-	8,333	-	-			

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
<b>Emergency Management</b>	<b>Account No.</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested Budget</b>	<b>Proposed Budget</b>	<b>Approved Budget</b>	<b>Adopted Budget</b>
Contracted Services	7105	55,063	48,020	100,100	100,100			
Utilities	7410	455	417	600	600			
R&M/Office Equipment	7601	-	297	200	200			
R&M/Vehicles	7603	-	70	500	500			
R&M/Equipment	7605	-	14	6,000	6,000			
Equipment Rental	7610	-	-	500	500			
Storage Rental	7611	-	-	-	-			
Emergency Situations	7832	-	8,875	500	1,000			
Rebates & Refunds	7880	-	-	-	-			
Misc Materials & Services/CERT	7899	2,595	20	5,000	5,000			
<b>Total Materials &amp; Services</b>		<b>62,781</b>	<b>85,314</b>	<b>126,700</b>	<b>127,650</b>	-	-	-
<b>Capital Outlay</b>								
Vehicles	9030	-	33,580	-	-	-	-	-
Machinery/Equipment	9035	-	-	-	-	-	-	-
Buildings/Improvements	9040	8,000	5,000	8,000	8,000			
<b>Total Capital Outlay</b>		<b>8,000</b>	<b>38,580</b>	<b>8,000</b>	<b>8,000</b>	-	-	-
<b>Total Expenditures</b>		<b>247,470</b>	<b>312,175</b>	<b>284,902</b>	<b>296,050</b>	-	-	-
<b>Emergency Management Revenues minus Expenditures</b>		<b>(194,914)</b>	<b>72,473</b>	<b>(205,702)</b>	<b>(216,850)</b>	-	-	-

Tillamook County  
Statement of Budget  
Fiscal Year July 1, 2026 - June 30, 2027

Total Personal Services	176,690	188,281	150,202	160,400	-	-	-
Total Materials & Services	62,781	85,314	126,700	127,650	-	-	-
Total Capital Outlay	8,000	38,580	8,000	8,000	-	-	-
<b>Emergency Management Totals</b>	<b>247,470</b>	<b>312,175</b>	<b>284,902</b>	<b>296,050</b>	-	-	-

Current OMB Uniform Guidance Indirect Cost Allocation - \$53,181

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 010  
**Department:** 01550

			2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
<b>Communications Department</b>		<b>Account No.</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested Budget</b>	<b>Proposed Budget</b>	<b>Approved Budget</b>	<b>Adopted Budget</b>
Departmental Revenue									
	Donations	4269	-	-	2,500	2,500			
	Rent	4280	5,306	5,359	6,320	7,268			
	Refunds & Reimbursement	4670	-	4,618	-				
<b>Total Revenues</b>			<b>5,306</b>	<b>9,977</b>	<b>8,820</b>	<b>9,768</b>	<b>-</b>	<b>-</b>	<b>-</b>
Departmental Expense 01550									
Personal Services									
Salaries									
	Professional/Technical	5300	52,198	78,848	83,400	85,100			
	AFSCME Incentive	5750	-	-	500	500			
	Leave Buy Out	5897	2,721	-	1,700	1,700			
	Overtime	5899	-	-	300	300			
<b>Total Salaries</b>			<b>54,919</b>	<b>78,848</b>	<b>85,900</b>	<b>87,600</b>	<b>-</b>	<b>-</b>	<b>-</b>
Taxes & Benefits									
	Employer's FICA	5950	4,155	5,968	6,900	7,000			
	OR Paid Family Medical Leave	5952	217	312	400	400			
	Worker Compensation	5955	1,610	788	1,300	1,300			
	Health & Life Insurance	5965	7,580	9,990	10,323	11,890			
	Retirement	5970	19,327	27,010	28,513	28,840			
	Retirement - OPSRP	5971	-	-	-	-			
	VEBA	5980	805	1,880	1,380	1,980			
	Uniform Allowance	5990	238	260	260	260			
<b>Total Taxes &amp; Benefits</b>			<b>33,933</b>	<b>46,208</b>	<b>49,076</b>	<b>51,670</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Personal Services</b>			<b>88,852</b>	<b>125,056</b>	<b>134,976</b>	<b>139,270</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full-Time Equivalent</b>			<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>			
Materials & Services									
	Office Supplies	6001	-	-	350	350			
	Non-Capital Equipment	6004	599	8,036	21,780	25,650			
	Operating Supplies	6005	1,186	421	3,000	4,000			
	Small Tools & Minor Equipment	6007	190	-	2,500	3,000			
	Computer Software & Licensing	6009	629	-	750	750			
	Fuel & Lubricants	6030	3,424	5,160	6,000	7,200			
	Printing & Advertising	7001	-	-	1,000	1,000			
	Postage & Shipping	7005	-	-	300	300			
	Telephone	7007	979	759	4,250	4,250			
	Travel/Training/Mileage	7080	-	-	2,500	2,500			
	Contracted Services	7105	15,935	13,134	35,000	35,000			
	Rent	7401	15,188	16,211	17,600	19,100			
	Utilities	7410	8,170	9,537	10,800	12,420			
	R&M/Building & Grounds	7450	-	133	5,000	5,000			
	R&M/Vehicles	7603	2,646	823	2,000	2,000			
	R&M/Equipment	7605	4,010	4,360	5,000	6,000			
	Equipment Rental	7610	31,353	-	750	1,000			
	Permit Fees	7650	-	-	250	250			
	Misc Materials & Services	7899	609	-	500	500			
<b>Total Materials &amp; Services</b>			<b>84,919</b>	<b>58,574</b>	<b>119,330</b>	<b>130,270</b>	<b>-</b>	<b>-</b>	<b>-</b>

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



<b>Communications Department</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Capital Outlay								
Computers/Office Equipment	9020	-	-	-	-	-	-	-
Vehicle	9030	-	132	-	-	-	-	-
Machinery/Equipment	9035	-	6,367	5,500	5,500			
<b>Total Capital Outlay</b>		-	6,499	5,500	5,500	-	-	-
<b>Total Expenditures</b>		<u>173,771</u>	<u>190,129</u>	<u>259,806</u>	<u>275,040</u>	-	-	-
<b>Communications Revenues minus Expenditures</b>		<b>(168,464)</b>	<b>(180,151)</b>	<b>(250,986)</b>	<b>(265,272)</b>	-	-	-
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2026 - June 30, 2027								
Total Personal Services		88,852	125,056	134,976	139,270	-	-	-
Total Materials & Services		84,919	58,574	119,330	130,270	-	-	-
Total Capital Outlay		-	6,499	5,500	5,500	-	-	-
<b>Communications Total</b>		<u><b>173,771</b></u>	<u><b>190,129</b></u>	<u><b>259,806</b></u>	<u><b>275,040</b></u>	-	-	-

Current OMB Uniform Guidance Indirect Cost Allocation - \$14,881

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 010  
**Department:** 01600

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
<b>Mental Health Services</b>	<b>Account No.</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested Budget</b>	<b>Proposed Budget</b>	<b>Approved Budget</b>	<b>Adopted Budget</b>
Departmental Revenue		-	-	-	-	-	-	-
<b>Total Revenues</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Departmental Expense								
Materials & Services								
Emergency Care	7222	1,285	1,000	5,000	5,000			
<b>Total Materials &amp; Services</b>		<b>1,285</b>	<b>1,000</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Mental Health Expenses</b>		<b>1,285</b>	<b>1,000</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Mental Health Services Revenues minus Expenditures</b>		<b>(1,285)</b>	<b>(1,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Current OMB Uniform Guidance Indirect Cost Allocation - \$0								
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2026 - June 30, 2027								
Total Personal Services		-	-	-	-	-	-	-
Total Materials & Services		1,285	1,000	5,000	5,000	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-
<b>Mental Health Services Totals</b>		<b>1,285</b>	<b>1,000</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

# **GENERAL FUND**

## **SUMMARY**

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**General Fund**  
**Revenue & Expenditure Summary**

	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
	<u>Actuals</u>	<u>Actuals</u>	<u>Budget</u>	<u>Requested</u>	<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
				<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<b>Resources</b>							
Beginning Fund Balance	11,069,599	11,438,846	10,900,000	12,500,000	-	-	-
Revenues	21,500,291	21,570,355	21,337,810	21,850,822	-	-	-
Transfers In	300,705	1,639,425	2,702,105	2,946,010	-	-	-
<b>Total Resources</b>	<u>32,870,595</u>	<u>34,648,626</u>	<u>34,939,915</u>	<u>37,296,832</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>							
Personnel Services	15,625,891	16,465,388	19,461,703	21,349,573	-	-	-
Materials & Services	5,077,292	5,334,884	6,402,796	7,263,225	-	-	-
Capital Expenditures	236,066	164,411	339,040	235,780	-	-	-
Transfers Out	492,500	1,134,596	907,600	1,626,910	-	-	-
<b>Total Expenditures</b>	<u>21,431,749</u>	<u>23,099,279</u>	<u>27,111,139</u>	<u>30,475,488</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Reserves</b>							
Contingency	-	-	1,328,776	821,344	-	-	-
Unappropriated	11,438,845	11,549,362	6,500,000	6,000,000	-	-	-
<b>Total Reserves</b>	<u>11,438,845</u>	<u>11,549,362</u>	<u>7,828,776</u>	<u>6,821,344</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Full Time Equivalent Employees	122.81	134.46	135.41	140.07			
<b>Beginning Fund Balance</b>	<b>11,069,599</b>	<b>11,438,846</b>	<b>10,900,000</b>	<b>12,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Resources</b>	<b>21,800,995</b>	<b>23,209,780</b>	<b>24,039,915</b>	<b>24,796,832</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expense</b>	<b>21,431,749</b>	<b>23,099,279</b>	<b>27,111,139</b>	<b>30,475,488</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserves</b>	<b>11,438,845</b>	<b>11,549,362</b>	<b>7,828,776</b>	<b>6,821,344</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Resources less Expenses</b>	<b>369,246</b>	<b>110,501</b>	<b>(3,071,224)</b>	<b>(5,678,656)</b>	<b>-</b>	<b>-</b>	<b>-</b>



# **SPECIAL REVENUE FUNDS**

## **REVENUE & EXPENSE**

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund: 100**  
**Department: 10000**

<b>Mitigation Grant</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	111,597	103,494	45,680	46,000	46,000		
Federal Grants	4225	-	-	-	-	-		
State Grants	4250	-	212,850	3,935,520	3,450,000	3,450,000		
Local/Community Funding	4290	-	-	-	-	-		
Refunds & Reimbursements	4670	1,098	-	-	-	-		
Interest	4699	-	-	-	-	-		
<b>Total Revenues</b>		<b>112,694</b>	<b>316,344</b>	<b>3,981,200</b>	<b>3,496,000</b>	<b>3,496,000</b>	-	-
<b>Departmental Expense</b>								
<b>Materials &amp; Services</b>								
Printing & Advertising	7001	-	-	-				
Postage & Shipping	7005	-	-	-				
Contracted Services	7105	9,200	191,773	45,680	44,000	44,000		
Legal	7110	-	-	-				
Utilities	7410	-	-	-				
Permit Fees	7650	-	-	-				
Misc. Materials & Services	7899	-	-	-				
<b>Total Materials &amp; Services</b>		<b>9,200</b>	<b>191,773</b>	<b>45,680</b>	<b>44,000</b>	<b>44,000</b>	-	-
<b>Capital Outlay</b>								
Buildings/Improvements	9040	-	-	3,935,520	3,410,000	3,410,000		
Infrastructure	9083	-	52,616					
<b>Total Capital Outlay</b>		<b>-</b>	<b>52,616</b>	<b>3,935,520</b>	<b>3,410,000</b>	<b>3,410,000</b>	-	-
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	103,494	71,955	-	42,000	42,000	-	-
<b>Total Unapp Ending Fund Bal</b>		<b>103,494</b>	<b>71,955</b>	<b>-</b>	<b>42,000</b>	<b>42,000</b>	-	-
<b>Total Expenditures</b>		<b>112,694</b>	<b>316,344</b>	<b>3,981,200</b>	<b>3,496,000</b>	<b>3,496,000</b>	-	-
<b>Mitigation Grant Revenues minus Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



<b>Mitigation Grant</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2026 - June 30, 2027								
Total Materials & Services		9,200	191,773	45,680	44,000	44,000	-	-
Total Capital Outlay		-	52,616	3,935,520	3,410,000	3,410,000	-	-
Total Unappropriated Ending Fund Balance		<u>103,494</u>	<u>71,955</u>	<u>-</u>	<u>42,000</u>	<u>42,000</u>	<u>-</u>	<u>-</u>
<b>Mitigation Grant Totals</b>		<b><u>112,694</u></b>	<b><u>316,344</u></b>	<b><u>3,981,200</u></b>	<b><u>3,496,000</u></b>	<b><u>3,496,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

FY 03/04 and forward, fund accounts for grant funds related to the Corps of Engineers Feasibility Study  
FY 07/08 Fund renamed to Mitigation Grants - Accounts for grants related to Corps of Engineers Feasibility Study  
and FEMA Mitigation Grants previously recorded in Department of Community Development  
FY 07/08 Beginning of Oregon Solutions Projects - Funding \$500,000 in 07/08 and \$500,000 in 08/09  
FY 08/09 continuation of Corps of Engineers Feasibility Study projects, FEMA Mitigation Grants and Oregon Solutions Projects  
FY 09/10 continuation of Corps of Engineers Feasibility Study projects, FEMA Mitigation Grants and Oregon Solutions Projects  
Current OMB Uniform Guidance Indirect Cost Allocation - \$0

**TILLAMOOK COUNTY**  
**FY2025-26 Annual Budget**



**Fund:** 104  
**Department:** 10400

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
<b>Video Lottery</b>	<b>Account No.</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested Budget</b>	<b>Proposed Budget</b>	<b>Approved Budget</b>	<b>Adopted Budget</b>
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	307,926	351,241	324,000	237,809			
Video Lottery	4240	301,033	286,263	260,000	293,648			
Interest	4699	14,193	15,889	5,000	10,000			
<b>Total Revenues</b>		<b>623,151</b>	<b>653,393</b>	<b>589,000</b>	<b>541,457</b>	-	-	-
<b>Departmental Expense</b>								
<b>Materials &amp; Services</b>								
Memberships & Dues	7050	-	-	-	6,000			
Futures Council	7901	-	-	-	-			
Economic Development Council	7902	148,000	168,000	148,000	148,000			
Indirect Cost Allocation	8001	2,910	1,290	630	649			
<b>Total Materials &amp; Services</b>		<b>150,910</b>	<b>169,290</b>	<b>148,630</b>	<b>154,649</b>	-	-	-
<b>Capital Outlay</b>								
Buildings/Improvements	9040	-	-	256,150	-			
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>256,150</b>	<b>-</b>	-	-	-
<b>Transfers Out</b>								
Transfer to GF/DCD	9800	121,000	121,000	122,000	128,000			
Transfer to GF/Facilities	9802				64,000			
<b>Total Transfers Out</b>		<b>121,000</b>	<b>121,000</b>	<b>122,000</b>	<b>192,000</b>	-	-	-
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	351,241	363,103	62,220	194,808			
<b>Total Unapp Ending Fund Bal</b>		<b>351,241</b>	<b>363,103</b>	<b>62,220</b>	<b>194,808</b>	-	-	-
<b>Total Expenditures</b>		<b>623,151</b>	<b>653,393</b>	<b>589,000</b>	<b>541,457</b>	-	-	-
<b>Video Lottery Revenues minus Expenditures</b>		<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	-	-	-

Tillamook County  
Statement of Budget  
Fiscal Year July 1, 2026 - June 30, 2027

Total Materials & Services	150,910	169,290	148,630	154,649	-	-	-
Total Capital Outlay	-	-	256,150	-	-	-	-
Total Transfers Out	121,000	121,000	122,000	192,000	-	-	-
Total Unappropriated Ending Fund Balance	351,241	363,103	62,220	194,808	-	-	-
<b>Video Lottery Totals</b>	<b>623,151</b>	<b>653,393</b>	<b>589,000</b>	<b>541,457</b>	-	-	-

Fund accounts for revenues received from state video lottery funds. Statute requires funds to be spent on economic development related issues. ORS 461.512  
Gambling treatment funds from video lottery are passed through to Tillamook Family Counseling if/when received.  
Current OMB Uniform Guidance Indirect Cost Allocation - \$631  
Charged - \$630

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 105  
**Department:** 10500

<b>Forest Timber Trust</b>	<b>Account No.</b>	<b>2023-2024 Actuals</b>	<b>2024-2025 Actuals</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Requested Budget</b>	<b>2026-2027 Proposed Budget</b>	<b>2026-2027 Approved Budget</b>	<b>2026-2027 Adopted Budget</b>
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	(4,893)	18,729	26,000	28,164			
State Timber Revenue	4230	86,000	30,000	23,420	21,456			
<b>Total Revenues</b>		<b>81,107</b>	<b>48,729</b>	<b>49,420</b>	<b>49,620</b>	-	-	-
<b>Departmental Expense</b>								
<b>Materials &amp; Services</b>								
Memberships & Dues	7050	20,490	21,514	22,620	22,620			
Travel/Training/Mileage	7080	100	-	1,800	2,000			
Contracted Services	7105	-	-	5,000	5,000			
Legal	7110	41,788	806	20,000	20,000			
Misc. Materials & Services	7899	-	-	-	-			
<b>Total Materials &amp; Services</b>		<b>62,378</b>	<b>22,320</b>	<b>49,420</b>	<b>49,620</b>	-	-	-
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	18,729	26,409	-	-	-	-	-
<b>Total Unapp Ending Fund Bal</b>		<b>18,729</b>	<b>26,409</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>81,107</b>	<b>48,729</b>	<b>49,420</b>	<b>49,620</b>	-	-	-
<b>Forest Timber Trust Revenues minus Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Tillamook County</b>								
<b>Statement of Budget</b>								
<b>Fiscal Year July 1, 2026 - June 30, 2027</b>								
<b>Total Materials &amp; Services</b>		<b>62,378</b>	<b>22,320</b>	<b>49,420</b>	<b>49,620</b>	-	-	-
<b>Total Unappropriated Ending Fund Balance</b>		<b>18,729</b>	<b>26,409</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Forest Timber Trust Totals</b>		<b>81,107</b>	<b>48,729</b>	<b>49,420</b>	<b>49,620</b>	-	-	-

Fund accounts for expenditures related to protection of county's forest lands, legal defense, dues, enforcement  
 FY 22/23 Supplemental Budget BO #23-039 Increase in Beginning Fund Balance \$10,000, Increase in Materials & Services \$10,000  
 Current OMB Uniform Guidance Indirect Cost Allocation - \$178.78  
 Charged - \$0

**Memberships & Dues**

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 106  
**Department:** 10600

<b>Federal Title III</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	162,521	181,317	177,083	3,345			
O & C Title III	4013	66,760	-	-				
Federal Forest Fees	4205	-	-	-				
Sale of Assets	4695	25,956	-	-				
Miscellaneous	4690	-	-	-				
Interest	4699	6,259	7,626	1,500	2,040			
<b>Total Revenues</b>		<b>261,496</b>	<b>188,943</b>	<b>178,583</b>	<b>5,385</b>	-	-	-
<b>Departmental Expense</b>								
<b>Materials &amp; Services</b>								
Printing & Advertising	7001	239	183	300				
Federal Title III (Categories 1-6)	7907	79,940	9,997	178,283	5,385			
<b>Total Materials &amp; Services</b>		<b>80,179</b>	<b>10,179</b>	<b>178,583</b>	<b>5,385</b>	-	-	-
<b>Operating Contingency</b>								
Operating Contingency	9900	-	-	-	-	-	-	-
<b>Total Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	181,317	178,763	-	-	-	-	-
<b>Total Unapp Ending Fund Bal</b>		<b>181,317</b>	<b>178,763</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>261,496</b>	<b>188,943</b>	<b>178,583</b>	<b>5,385</b>	-	-	-
<b>Federal Title III Revenues minus Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Tillamook County</b>								
<b>Statement of Budget</b>								
<b>Fiscal Year July 1, 2026 - June 30, 2027</b>								
<b>Total Materials &amp; Services</b>		<b>80,179</b>	<b>10,179</b>	<b>178,583</b>	<b>5,385</b>	-	-	-
<b>Total Operating Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-	-
<b>Total Unappropriated Ending Fund Balance</b>		<b>181,317</b>	<b>178,763</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Federal Forest Title III Totals</b>		<b>261,496</b>	<b>188,943</b>	<b>178,583</b>	<b>5,385</b>	-	-	-

Federal funds received under Federal O & C and Federal Forest Title III legislation. How funds are to be spent is directed by the legislation.

Current OMB Uniform Guidance Indirect Cost Allocation - \$148.90

Charged - \$0

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 107  
**Department:** 10700

<b>Juvenile Trust</b>	<b>Account No.</b>	<b>2023-2024 Actuals</b>	<b>2024-2025 Actuals</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Requested Budget</b>	<b>2026-2027 Proposed Budget</b>	<b>2026-2027 Approved Budget</b>	<b>2026-2027 Adopted Budget</b>
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	20,918	23,331	22,000	23,512			
Restitution	4615	1,500	-	500	500			
Miscellaneous Revenue	4690	-	-	-				
Interest	4699	912	961	300	500			
<b>Total Revenues</b>		<b>23,331</b>	<b>24,291</b>	<b>22,800</b>	<b>24,512</b>	-	-	-
<b>Departmental Expense</b>								
<b>Materials &amp; Services</b>								
Victim Restitution	7827	-	1,675	1,000	1,000			
<b>Total Materials &amp; Services</b>		-	1,675	1,000	1,000	-	-	-
<b>Operating Contingency</b>								
Operating Contingency	9900	-	-	21,800	23,512			
<b>Total Contingency</b>		-	-	21,800	23,512	-	-	-
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	23,331	22,616	-	-	-	-	-
<b>Total Unapp Ending Fund Bal</b>		<b>23,331</b>	<b>22,616</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>23,331</b>	<b>24,291</b>	<b>22,800</b>	<b>24,512</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Juvenile Trust Revenues minus Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Materials & Services		-	1,675	1,000	1,000	-	-	-
Total Operating Contingency		-	-	21,800	23,512	-	-	-
Total Unappropriated Ending Fund Balance		<u>23,331</u>	<u>22,616</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Juvenile Trust Totals</b>		<b>23,331</b>	<b>24,291</b>	<b>22,800</b>	<b>24,512</b>	<b>-</b>	<b>-</b>	<b>-</b>

Fund accounts for monies received from restitution and fees. Monies are used for victim restitution and juvenile incentives.  
 Current OMB Uniform Guidance Indirect Cost Allocation - \$15.68  
 Charged - \$0

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 109  
**Department:** 10900

<b>Law Library</b>	<b>Account No.</b>	<b>2023-2024 Actuals</b>	<b>2024-2025 Actuals</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Requested Budget</b>	<b>2026-2027 Proposed Budget</b>	<b>2026-2027 Approved Budget</b>	<b>2026-2027 Adopted Budget</b>
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	111,711	128,523	145,000	163,000			
Fees	4301	28,491	28,491	28,500	28,500			
Miscellaneous Revenue	4690	-	-	-	-			
<b>Total Revenues</b>		<b>140,203</b>	<b>157,014</b>	<b>173,500</b>	<b>191,500</b>	-	-	-
<b>Departmental Expense</b>								
<b>Materials &amp; Services</b>								
Computer Software & Licensing	6009	11,240	-	12,000	12,000			
Books & Publications	7003	440	7,348	20,000	20,000			
Contracted Services	7105	-	-	10,000	8,000			
<b>Total Materials &amp; Services</b>		<b>11,680</b>	<b>7,348</b>	<b>42,000</b>	<b>40,000</b>	-	-	-
<b>Operating Contingency</b>								
Operating Contingency	9900	-	-	-	-			
<b>Total Contingency</b>		-	-	-	-	-	-	-
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	128,523	149,666	131,500	151,500			
<b>Total Unapp Ending Fund Bal</b>		<b>128,523</b>	<b>149,666</b>	<b>131,500</b>	<b>151,500</b>	-	-	-
<b>Total Expenditures</b>		<b>140,203</b>	<b>157,014</b>	<b>173,500</b>	<b>191,500</b>	-	-	-
<b>Law Library Revenues minus Expenditures</b>		<b>0</b>	<b>(0)</b>	-	-	-	-	-

Tillamook County  
Statement of Budget  
Fiscal Year July 1, 2026 - June 30, 2027

Total Materials & Services	11,680	7,348	42,000	40,000	-	-	-
Total Operating Contingency	-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance	<u>128,523</u>	<u>149,666</u>	<u>131,500</u>	<u>151,500</u>	-	-	-
<b>Law Library Totals</b>	<b>140,203</b>	<b>157,014</b>	<b>173,500</b>	<b>191,500</b>	-	-	-

Fund accounts for fees in accordance with State statute to provide legal research and reference materials.  
Current OMB Uniform Guidance Indirect Cost Allocation - \$112.42  
Charged - \$0

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund: 110**  
**Department: 11000**

<b>Sheriff Trust</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	141,715	173,203	193,000	249,313			
Donations	4269	-	-	-	-			
Local/Community Funding	4290	-	2,750	-	-			
TCSO Search & Rescue Program	4335	37,341	1,338	35,000	35,000			
Refunds & Reimbursements	4670	-	68	-	-			
Miscellaneous Revenue	4690	-	-	-	-			
Interest	4699	5,910	6,927	7,000	9,000			
<b>Total Revenues</b>		<b>184,966</b>	<b>184,286</b>	<b>235,000</b>	<b>293,313</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Departmental Expense</b>								
<b>Materials &amp; Services</b>								
Office Supplies	6001	-	179	-	-			
Operating Supplies	6005	903	5,134	5,000	3,000			
Fuel & Lubricants	6030	65	-	200	200			
Search & Rescue Program	6247	3,597	10,931	35,000	35,000			
Search & Rescue Equipment	6249	2,231	18,580	47,500	47,500			
Criminal Equipment	6250	-	-	-	-			
Uniforms	6251	-	4,016	7,500	7,500			
Printing & Advertising	7001	118	315	-	-			
Books & Publications	7003	-	-	1,000	1,000			
Memberships & Dues	7050	20	-	-	-			
Travel/Training/Mileage	7080	3,660	1,221	7,500	25,000			
R&M/Vehicles	7603	-	-	-	-			
R&M/Equipment	7605	25	190	-	500			
Rebates & Refunds	7880	-	-	-	-			
Misc. Materials & Services	7899	1,145	853	3,000	3,000			
<b>Total Materials &amp; Services</b>		<b>11,763</b>	<b>41,419</b>	<b>106,700</b>	<b>122,700</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>								
Machinery/Equipment	9035	-	-	-	-			
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	173,203	142,867	128,300	170,613			
<b>Total Unapp Ending Fund Bal</b>		<b>173,203</b>	<b>142,867</b>	<b>128,300</b>	<b>170,613</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>184,966</b>	<b>184,286</b>	<b>235,000</b>	<b>293,313</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sheriff Trust Revenues minus Expenditures</b>		<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



<b>Sheriff Trust</b>	<b>Account No.</b>	<b>2023-2024 Actuals</b>	<b>2024-2025 Actuals</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Requested Budget</b>	<b>2026-2027 Proposed Budget</b>	<b>2026-2027 Approved Budget</b>	<b>2026-2027 Adopted Budget</b>
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Materials & Services		11,763	41,419	106,700	122,700	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		<u>173,203</u>	<u>142,867</u>	<u>128,300</u>	<u>170,613</u>	-	-	-
<b>Sheriff Trust Totals</b>		<b><u>184,966</u></b>	<b><u>184,286</u></b>	<b><u>235,000</u></b>	<b><u>293,313</u></b>	-	-	-

Created in FY 06/07 per auditor. Previously had been categorized as a trust fund.

Fund accounts for donations received for the Search & Rescue Program

Current OMB Uniform Guidance Indirect Cost Allocation - \$1,283.01

Charged - \$0

**TILLAMOOK COUNTY**  
**FY2025-26 Annual Budget**



**Fund:** 111  
**Department:** 11100

<b>Transient Lodging Tax</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	2,564,473	349,718	-	-			
Transient Lodging Tax	4020	7,580,479	7,619,093	7,000,000	7,700,000			
Interest	4699	140,623	56,693	140,000	140,000			
<b>Total Revenues</b>		<b>10,285,575</b>	<b>8,025,504</b>	<b>7,140,000</b>	<b>7,840,000</b>	-	-	-
<b>Departmental Expense</b>								
<b>Materials &amp; Services</b>								
Computer Software & Licensing	6009	-	-	34,000	34,000			
Printing & Advertising	7001	136	175	-				
Travel Training & Mileage	7080	-	25	-				
Contracted Services (TCVA)	7105	1,369,160	2,275,951	2,102,650	1,921,340			
Contracted Services (Promotion-PCNV)	7105	-	-	25,000	25,000			
Contracted Services	7105	53,769	-	-				
Rebates & Refunds	7880	1,977	-	2,000	2,000			
Miscellaneous	7899	-	75					
Intercounty/Indirect Cost	8001	-	-		20,550			
<b>Total Materials &amp; Services</b>		<b>1,425,042</b>	<b>2,276,226</b>	<b>2,163,650</b>	<b>2,002,890</b>	-	-	-
<b>Transfers Out</b>								
Transfer to GF	9800				1,540,000			
Transfer to GF (admin fees)	9800	129,705	138,555	155,000	134,450			
Transfer to GF (Sheriff)	9801			10,000	35,000			
Transfer to GF (FC)	9802			235,235	64,000			
Transfer to Road Fund (Less GF Exp)	9810	2,159,271	2,221,913	1,945,000	2,155,000			
Transfer to Parks	9827	-	100,100	100,000	100,000			
Transfer to TLT Facilities	9885	6,221,840	2,522,390	2,531,115	1,808,660			
<b>Total Transfers Out</b>		<b>8,510,816</b>	<b>4,982,957</b>	<b>4,976,350</b>	<b>5,837,110</b>	-	-	-
<b>Operating Contingency</b>								
Operating Contingency	9900	-	-	-	-			
<b>Total Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-	-
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	349,718	766,320	-	-			
<b>Total Unapp Ending Fund Bal</b>		<b>349,718</b>	<b>766,320</b>	<b>-</b>	<b>-</b>	-	-	-
<b>Total Expenditures</b>		<b>10,285,575</b>	<b>8,025,504</b>	<b>7,140,000</b>	<b>7,840,000</b>	-	-	-
<b>Transient Lodging Tax Revenues minus Expenditures</b>		<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>	-	-	-

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 113  
**Department:** 11300

<b>Clerk Records</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	80,104	90,932	76,211	84,626			
Fees	4301	8,049	7,844	-				
Interest	4699	3,487	4,078	-				
<b>Total Revenues</b>		<b>91,639</b>	<b>102,854</b>	<b>76,211</b>	<b>84,626</b>	-	-	-
<b>Departmental Expense</b>								
<b>Materials &amp; Services</b>								
Office Supplies	6001	-	-	3,000	3,000			
Non-Capital Equipment	6004	-	-	5,000	5,000			
Computer Software & Licensing	6009	-	-	9,211	9,211			
Contracted Services	7105	-	15,226	59,000	67,415			
R&M/Office Equipment	7601	-	-	-	-			
Storage Rental	7611	707	-	-	-			
Misc. Materials & Services	7899	-	-	-	-			
<b>Total Materials &amp; Services</b>		<b>707</b>	<b>15,226</b>	<b>76,211</b>	<b>84,626</b>	-	-	-
<b>Capital Outlay</b>								
Computers/Office Equipment	9020	-	-	-	-			
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-	-
<b>Operating Contingency</b>								
Operating Contingency	9900	-	-	-	-			
<b>Total Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-	-
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	90,932	87,628	-	-			
<b>Total Unapp Ending Fund Bal</b>		<b>90,932</b>	<b>87,628</b>	<b>-</b>	<b>-</b>	-	-	-
<b>Total Expenditures</b>		<b>91,639</b>	<b>102,854</b>	<b>76,211</b>	<b>84,626</b>	-	-	-
<b>Clerk Records Revenues minus Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	-	-	-

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



<b>Clerk Records</b>	<b>Account No.</b>	<b>2023-2024 Actuals</b>	<b>2024-2025 Actuals</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Requested Budget</b>	<b>2026-2027 Proposed Budget</b>	<b>2026-2027 Approved Budget</b>	<b>2026-2027 Adopted Budget</b>
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Materials & Services		707	15,226	76,211	84,626	-	-	-
Total Capital Outley		-	-	-	-	-	-	-
Total Operating Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		<u>90,932</u>	<u>87,628</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Clerk's Records Totals</b>		<b><u>91,639</u></b>	<b><u>102,854</u></b>	<b><u>76,211</u></b>	<b><u>84,626</u></b>	<b>-</b>	<b>-</b>	<b>-</b>

Fund created by statute to provide monies to assist in preserving the records. Fund will need to accumulate cash until such time as enough monies are available to begin the preservation project.

Current OMB Uniform Guidance Indirect Cost Allocation - \$5,314.69

Charged - \$0

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 115  
**Department:** 11500

<b>Building, Planning, Sanitation</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	39,628	32,125	-	33,370			
Surcharge	4237	141,277	175,177	200,000	200,000			
Planning & Zoning Fees	4317	-	-	-				
Reserve Officer Program	4327	-	-	-				
<b>Total Revenues</b>		<b>180,905</b>	<b>207,302</b>	<b>200,000</b>	<b>233,370</b>	-	-	-
<b>Departmental Expense</b>								
<b>Materials &amp; Services</b>								
BPS Surcharge	7839	146,470	171,603	195,000	228,370			
Rebates & Refunds	7880	2,310	1,313	5,000	5,000			
Misc Materials & Services	7899	-	-	-				
<b>Total Materials &amp; Services</b>		<b>148,780</b>	<b>172,916</b>	<b>200,000</b>	<b>233,370</b>	-	-	-
<b>Operating Contingency</b>								
Operating Contingency	9900	-	-	-	-	-	-	-
<b>Total Contingency</b>		-	-	-	-	-	-	-
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	32,125	34,387	-	-	-	-	-
<b>Total Unapp Ending Fund Bal</b>		<b>32,125</b>	<b>34,387</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>180,905</b>	<b>207,302</b>	<b>200,000</b>	<b>233,370</b>	-	-	-
<b>BPS Revenues minus Expenditures</b>		-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Materials & Services		148,780	172,916	200,000	233,370	-	-	-
Total Operating Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		32,125	34,387	-	-	-	-	-
<b>Building, Planning, Sanitation Totals</b>		<b>180,905</b>	<b>207,302</b>	<b>200,000</b>	<b>233,370</b>	-	-	-

Fund accounts for distribution to state for surcharges on various permit fees  
Current OMB Uniform Guidance Indirect Cost Allocation - \$0  
Charged - \$0

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 116  
**Department:** 11600

<b>Technology Fund</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	121,720	121,680	120,000	126,897			
Justice Court Assessments	4401	51,672	50,023	58,000	50,000			
Refund & Reimbursements	4670	2,367	-	-				
<b>Total Revenues</b>		<b>175,759</b>	<b>171,703</b>	<b>178,000</b>	<b>176,897</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Departmental Expense</b>								
<b>Materials &amp; Services</b>								
Office Supplies	6001	-	-	-	-			
Non-Capital Equipment	6004	23,220	-	33,000	5,000			
Operating Supplies	6005	-	-	-	-			
Computer Software & Licensing	6009	14,203	17,404	50,000	50,000			
Computer Supplies	6011	-	-	1,000	1,000			
Criminal Equipment	6250	200	-	-	-			
Telephone	7007	15,526	16,362	30,000	10,000			
Professional Services	7101	-	-	10,000	1,000			
Contracted Services	7105	930	918	4,000	1,000			
<b>Total Materials &amp; Services</b>		<b>54,080</b>	<b>34,684</b>	<b>128,000</b>	<b>68,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>								
Computers/Office Equipment	9020	-	-	-	-	-	-	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Contingency</b>								
Operating Contingency	9900	-	-	-	-	-	-	-
<b>Total Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	121,680	137,019	50,000	108,897			
<b>Total Unapp Ending Fund Bal</b>		<b>121,680</b>	<b>137,019</b>	<b>50,000</b>	<b>108,897</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Technology Fund Revenues minus Expenditures</b>		<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



<b>Technology Fund</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2026 - June 30, 2027								
Total Materials & Services		54,080	34,684	128,000	68,000	-	-	-
Total Capital Outley		-	-	-	-	-	-	-
Total Operating Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		<u>121,680</u>	<u>137,019</u>	<u>50,000</u>	<u>108,897</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Technology Fund Totals</b>		<b><u>175,759</u></b>	<b><u>171,703</u></b>	<b><u>178,000</u></b>	<b><u>176,897</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

Created in FY 10/11 for e-ticketing and digital records/archiving program.  
 BO #10-009 establishing \$20 assessment on JC Tickets.  
 Current OMB Uniform Guidance Indirect Cost Allocation - \$0  
 Charged - \$0

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 119  
**Department:** 11900

PLCP	Account No.	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	106,248	90,046	66,800	59,195			
Fees	4301	53,038	52,296	60,000	150,000			
Refunds & Reimbursements	4670	94	79	-				
Miscellaneous Revenue	4690	-	-	-				
Interest	4699	4,105	3,484	-				
<b>Total Revenues</b>		<b>163,485</b>	<b>145,905</b>	<b>126,800</b>	<b>209,195</b>	-	-	-
<b>Departmental Expense</b>								
<b>Personal Services</b>								
<b>Salaries</b>								
Department Head	5100	14,653	15,245	16,100	18,500			
Professional/Technical	5300	9,795	14,272	12,100	24,500			
Administrative/Clerical	5400	2,343	2,063	2,400	2,600			
Skilled/Service/Maint Worker	5500	8,880	5,975	10,700	-			
Part-Time/Temporary	5600	-	-	-	-			
AFSCME Incentive	5750	-	-	300	300			
Leave Buy Out	5897	302	-	800	900			
<b>Total Salaries</b>		<b>35,973</b>	<b>37,555</b>	<b>42,400</b>	<b>46,800</b>	-	-	-
<b>Taxes &amp; Benefits</b>								
Employer's FICA	5950	2,631	2,753	3,400	3,800			
OR Paid Family Medical Leave	5952	138	144	200	200			
Worker Compensation	5955	238	351	900	900			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	14,045	13,642	14,012	16,020			
Retirement	5970	11,918	12,995	14,051	15,440			
OPSRP Retirement	5971	-	-	-	-			
VEBA	5980	690	934	690	990			
Uniform Allowance	5990	107	78	117	120			
<b>Total Taxes &amp; Benefits</b>		<b>29,766</b>	<b>30,897</b>	<b>33,370</b>	<b>37,470</b>	-	-	-
<b>Total Personal Services</b>		<b>65,738</b>	<b>68,452</b>	<b>75,770</b>	<b>84,270</b>	-	-	-
<b>Total Full-Time Equivalent</b>		<b>0.50</b>	<b>0.60</b>	<b>0.50</b>	<b>0.50</b>			
<b>Materials &amp; Services</b>								
Office Supplies	6001	-	-	300	300			
Non-Capital Equipment	6004	-	-	-	-			
Operating Supplies	6005	-	-	1,000	1,000			
Computer Software & Licensing	6009	-	-	-	-			
Fuel & Lubricants	6030	138	93	700	700			
Travel/Training/Mileage	7080	-	-	1,000	1,000			
R&M/Office Equipment	7601	-	-	1,000	1,000			
R&M/Vehicles	7603	7	-	900	900			
R&M/Equipment	7605	-	-	500	500			
Inactive Employee Insurance	7881	1,485	1,493	1,400	-			
Indirect Cost Allocation	8001	6,070	6,940	6,450	6,640			
<b>Total Materials &amp; Services</b>		<b>7,700</b>	<b>8,526</b>	<b>13,250</b>	<b>12,040</b>	-	-	-

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



PLCP	Account No.	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Budget	2026-2027 Requested Budget	2026-2027 Proposed Budget	2026-2027 Approved Budget	2026-2027 Adopted Budget
Capital Outlay								
Computers/Office Equipment	9020	-	-	-	870	-	-	-
Vehicles	9030	-	-	-	-	-	-	-
Machinery/Equipment	9035	-	-	2,800	-	-	-	-
Total Capital Outlay		-	-	2,800	870	-	-	-
Operating Contingency								
Operating Contingency	9900	-	-	34,980	112,015	-	-	-
Total Contingency		-	-	34,980	112,015	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	90,046	68,927	-	-	-	-	-
Total Unapp Ending Fund Bal		90,046	68,927	-	-	-	-	-
Total Expenditures		163,485	145,905	126,800	209,195	-	-	-
<b>PLCP Revenues minus Expenditures</b>		-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Personal Services		65,738	68,452	75,770	84,270	-	-	-
Total Materials & Services		7,700	8,526	13,250	12,040	-	-	-
Total Capital Outlay		-	-	2,800	870	-	-	-
Total Contingency		-	-	34,980	112,015	-	-	-
Total Unappropriated Ending Fund Balance		90,046	68,927	-	-	-	-	-
<b>PLCP Totals</b>		<b>163,485</b>	<b>145,905</b>	<b>126,800</b>	<b>209,195</b>	-	-	-

Fees charged on various recorded documents and dedicated by statute to the preservation of survey corners. (Public Land Corner Preservation Account)  
 Surveyor funded 15% PLCP and 85% General Fund  
 Current OMB Uniform Guidance Indirect Cost Allocation - \$6,484.23  
 Charged - \$6,480

**TILLAMOOK COUNTY**  
**FY2025-26 Annual Budget**



**Fund:** 120  
**Department:** 12000

Dept. of Community Development/Building	Account No.	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	1,641,935	2,309,682	2,269,000	3,195,366			
Level A Planing Permits	4110	-	-	100,000	100,000			
Plumbing Permits	4115	136,438	126,632	100,000	100,000			
Electrical Permit	4116	207,217	236,418	175,000	175,000			
Short Term Rental Inspection Fees	4118	83,200	49,500	30,000	30,000			
Building Permits	4120	1,429,346	1,538,486	800,000	800,000			
Technology Fees	4365	-	-	-	-			
Refunds & Reimbursements	4670	3,107	1,506	-	-			
Miscellaneous Revenue	4690	21,561	16,598	-	-			
Sale of Assets	4695	100	-	-	-			
Interest	4699	77,120	108,689	40,000	40,000			
Intercounty/Revenue	4718	-	-	70,000	35,000			
<b>Total Revenues</b>		<b>3,600,024</b>	<b>4,387,512</b>	<b>3,584,000</b>	<b>4,475,366</b>	-	-	-
<b>Departmental Expense</b>								
<b>Personal Services</b>								
<b>Salaries</b>								
Department Head	5100	43,352	43,972	97,500	50,900			
Management/Supervisory	5200	50,881	52,730	131,400	239,400			
Professional/Technical	5300	232,199	307,626	444,500	349,800			
Administrative/Clerical	5400	132,484	138,237	166,100	188,200			
Part Time/Temporary	5600	-	619	-	-			
AFSCME Incentive	5750	-	-	4,300	4,900			
Out of Class	5896	-	2,425	1,700	1,700			
Leave Buy Out	5897	1,033	4,071	16,200	16,000			
Overtime	5899	382	1,123	1,000	1,000			
<b>Total Salaries</b>		<b>460,330</b>	<b>550,802</b>	<b>862,700</b>	<b>851,900</b>	-	-	-
<b>Taxes &amp; Benefits</b>								
Employer's FICA	5950	34,238	41,110	68,600	67,600			
OR Paid Family Medical Leave	5952	1,790	2,150	3,400	3,400			
Worker Compensation	5955	4,512	5,702	10,500	10,000			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	109,303	119,608	191,229	227,380			
Retirement	5970	202,870	199,348	214,180	156,310			
OPSRP Retirement	5971	-	-	11,698	34,770			
VEBA	5980	8,956	13,812	13,924	17,050			
Uniform Allowance	5990	675	1,376	1,560	1,560			
<b>Total Taxes &amp; Benefits</b>		<b>362,345</b>	<b>383,106</b>	<b>515,091</b>	<b>518,070</b>	-	-	-
<b>Total Personal Services</b>		<b>822,674</b>	<b>933,909</b>	<b>1,377,791</b>	<b>1,369,970</b>	-	-	-
<b>Total Full-Time Equivalent</b>		<b>7.49</b>	<b>8.59</b>	<b>9.64</b>	<b>9.59</b>			
<b>Materials &amp; Services</b>								
Office Supplies	6001	2,332	2,296	2,500	2,500			
Non-Capital Equipment	6004	2,912	10,094	3,000	-			
Operating Supplies	6005	1,440	2,328	2,000	2,500			
Small Tools & Minor Equipment	6007	-	-	700	500			
Computer Software & Licensing	6009	19,500	13,932	15,000	1,000			
Computer Supplies	6011	-	1,200	500	500			
Fuel & Lubricants	6030	13,113	13,762	12,000	9,000			
Uniforms	6251	890	16	1,500	1,500			
Printing & Advertising	7001	2,654	170	2,500	2,500			
Books & Publications	7003	1,697	934	1,500	3,500			

**TILLAMOOK COUNTY**  
**FY2025-26 Annual Budget**



Dept. of Community Development/Building	Account No.	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Budget	2026-2027 Requested Budget	2026-2027 Proposed Budget	2026-2027 Approved Budget	2026-2027 Adopted Budget
Postage & Shipping	7005	644	689	1,000	1,000			
Telephone	7007	6,297	8,749	5,000	5,500			
Bank Fees	7013	24,172	22,450	20,000	17,000			
Memberships & Dues	7050	440	565	1,200	1,500			
Travel/Training/Mileage	7080	8,511	2,499	7,000	7,000			
Contracted Services	7105	230,978	323,024	500,000	150,000			
Legal	7110	2,119	184	2,000	2,000			
Rent	7401	13,344	13,744	21,380	20,000			
Utilities	7410	2,018	2,217	3,000	3,000			
Janitorial Services	7430	1,438	1,565	2,000	2,000			
Janitorial Supplies	7431	190	168	250	350			
R&M/Building & Grounds	7450	16	16	200	200			
R&M/Office Equipment	7601	1,681	2,897	2,500	1,500			
R&M/Vehicles	7603	5,809	11,358	5,000	10,000			
Rebates & Refunds	7880	18,994	7,864	10,000	10,000			
Inactive Employee Insurance	7881	2,688	5,040	14,000	16,000			
Misc Materials & Services	7899	236	416	700	-			
Indirect Cost Allocation	8001	93,400	66,410	75,420	77,700			
Intercounty/Insurance	8002	8,407	7,244	10,100	11,110			
<b>Total Materials &amp; Services</b>		<b>465,919</b>	<b>521,831</b>	<b>721,950</b>	<b>359,360</b>	-	-	-
<b>Capital Outlay</b>								
Furniture/Fixtures	9015	-	1,355	2,000	-			
Computers/Office Equipment	9020	1,748	2,189	15,000	6,300			
Vehicles	9030	-	70,921	35,000	-			
<b>Total Capital Outlay</b>		<b>1,748</b>	<b>74,465</b>	<b>52,000</b>	<b>6,300</b>	-	-	-
<b>Operating Contingency</b>								
Operating Contingency	9900	-	-	100,000	100,000			
<b>Total Contingency</b>		<b>-</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	-	-	-
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	2,309,682	2,857,307	1,332,259	2,639,736			
<b>Total Unapp Ending Fund Bal</b>		<b>2,309,682</b>	<b>2,857,307</b>	<b>1,332,259</b>	<b>2,639,736</b>	-	-	-
<b>Total Expenditures</b>		<b>3,600,024</b>	<b>4,387,512</b>	<b>3,584,000</b>	<b>4,475,366</b>	-	-	-
<b>Dept. of Community Dev Revenues minus Expenditures</b>		<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**TILLAMOOK COUNTY**  
**FY2025-26 Annual Budget**



<b>Dept. of Community Development/Building</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2026 - June 30, 2027								
Total Personal Services		822,674	933,909	1,377,791	1,369,970	-	-	-
Total Materials & Services		465,919	521,831	721,950	359,360	-	-	-
Total Capital Outlay		1,748	74,465	52,000	6,300	-	-	-
Total Contingency		-	-	100,000	100,000	-	-	-
Total Unappropriated Ending Fund Balance		<u>2,309,682</u>	<u>2,857,307</u>	<u>1,332,259</u>	<u>2,639,736</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Department of Community Development/Building</b>		<b><u>3,600,024</u></b>	<b><u>4,387,512</u></b>	<b><u>3,584,000</u></b>	<b><u>4,475,366</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

Created FY 10/11 moved DCD from General Fund to Special Revenue Fund. FY 07/08 to 09/10 history will remain in GF DCD.  
 FY 10/11 Transfer from General Fund \$171,000 to cover negative cash flow  
 FY 11/12 Transfer from General Fund \$54,490 to cover negative cash flow  
 FY 12/13 DCD moved back to General Fund as per BOCC motion February 2012. History for FY 10/11 & 11/12 will remain in SRF.  
 FY 15/16 DCD/Building Department moved to SRF.  
 FY 21/22 Supplemental Budget BO #22-040 Increased Beginning Fund Balance \$200,000, Increased Contracted Services \$200,000  
 Current OMB Uniform Guidance Indirect Cost Allocation - \$88,630.65  
 Charged - \$88,630

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 121  
**Department:** 12100

TLT Facilities	Account No.	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	3,851,551	5,693,038	4,372,290	2,432,650			
Refunds & Reimbursements	4670	-	-	-				
Miscellaneous Revenue	4690	-	-	-				
Interest	4699	83,587	167,310	100,000	100,000			
Transfer from TLT (2022-23)	4808	-	-	-				
Transfer from TLT (2023-24)	4808	6,221,840						
Transfer from TLT (2024-2025)	4808	-	2,522,390					
Transfer from TLT (2025-2026)	4808	-	2,522,390	2,531,115	1,808,660			
<b>Total Revenues</b>		<b>10,156,978</b>	<b>15,949,907</b>	<b>7,003,405</b>	<b>4,341,310</b>	-	-	-
<b>Departmental Expense</b>								
<b>Materials &amp; Services</b>								
Contracted Services (Allocated)	7105	1,417,388	1,866,641	496,655	230,000			
Contracted Services (Unallocated)	7105	-	-	4,746,750	2,851,310			
Permit Fees	7650	-	1,565	-	-			
Misc. Materials & Services	7899	-	-	-	-			
Indirect Cost Allocation	8001	-	-	-	-			
<b>Total Materials &amp; Services</b>		<b>1,417,388</b>	<b>1,868,206</b>	<b>5,243,405</b>	<b>3,081,310</b>	-	-	-
<b>Capital Outlay</b>								
Machinery/Equipment	9035	-	-	-	-			
Land Acquisition	9050	-	-	10,000	10,000			
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	-	-	-
<b>Transfers Out</b>								
Transfer to Fair	9820	-	-	750,000	250,000			
Transfer to Parks	9827	-	-	1,000,000	1,000,000			
Transfer to PC/Wood Pkg Mgmt	9887	4,463,940	798,590	-				
<b>Total Transfers Out</b>		<b>4,463,940</b>	<b>798,590</b>	<b>1,750,000</b>	<b>1,250,000</b>	-	-	-
<b>Operating Contingency</b>								
Operating Contingency	9900	-	-	-	-			
<b>Total Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-	-
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	4,275,650	13,283,111	-	-			
<b>Total Unapp Ending Fund Bal</b>		<b>4,275,650</b>	<b>13,283,111</b>	<b>-</b>	<b>-</b>	-	-	-
<b>Total Expenditures</b>		<b>5,693,038</b>	<b>15,949,907</b>	<b>7,003,405</b>	<b>4,341,310</b>	-	-	-
<b>TLT Facilities Revenues minus Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-	-

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



<b>TLT Facilities</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
		<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2026 - June 30, 2027								
Total Materials & Services		1,417,388	1,868,206	5,243,405	3,081,310	-	-	-
Total Capital Outlay		-	-	10,000	10,000	-	-	-
Total Transfers Out		4,463,940	798,590	1,750,000	1,250,000	-	-	-
Total Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		<u>4,275,650</u>	<u>13,283,111</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TLT Facilities Totals</b>		<b><u>10,156,978</u></b>	<b><u>15,949,907</u></b>	<b><u>7,003,405</u></b>	<b><u>4,341,310</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

Accounts for funds set aside for TLT Facilities projects (established FY 18/19)

FY 21/22 Supplemental Budget BO #22-040 Increase Transfers from TLT \$1,650,000, Increase Contracted Services \$1,650,000

FY 22/23 Supplemental Budget BO #23-039 Increase Transfer from TLT \$564,800, Increase Contracted Services \$564,800

FY 24/25 Supplemental Budget BO #25-\_\_\_ Decrease Contracted Services \$284,900, Increase Transfer Out to PC/Woods Pkng Mgt \$284,900

Current OMB Uniform Guidance Indirect Cost Allocation - \$13,056.62

Charged - \$13,050

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 122  
**Department:** 12200

		2023-2024	2024-2025	2025-2026	2026-2027 Requested	2026-2027 Proposed	2026-2027 Approved	2026-2027 Adopted
<b>Community Development Workforce Housing</b>	<b>Account No.</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	2,079,885	1,982,766	1,418,000	538,596			
Short Term Rental License Fee	4119	670,500	610,575	642,000	630,000			
Federal Grants	4225	30,756	303,840	-	-			
Fees	4301	-	-	-	-			
State Grants	4250	20,000	-	-	-			
Local/Community Funding	4290	-	-	-	-			
Refunds & Reimbursements	4670	143	196	-	-			
Miscellaneous Revenue	4690	-	-	-	-			
Interest	4699	76,936	50,905	10,000	20,000			
<b>Total Revenues</b>		<b>2,878,220</b>	<b>2,948,282</b>	<b>2,070,000</b>	<b>1,188,596</b>	-	-	-
<b>Departmental Expense</b>								
<b>Personal Services</b>								
<b>Salaries</b>								
Department Head	5100	-	-	-	29,100			
Professional/Technical	5300	49,545	67,456	75,100	78,800			
Administrative/Clerical	5400	-	-	67,200	79,300			
Part Time/Temporary	5600	267	-	-	-			
AFSCME Incentive	5750	-	-	600	1,200			
Leave Buy Out	5897	-	-	3,200	3,900			
Overtime	5899	23	-	-	-			
<b>Total Salaries</b>		<b>49,835</b>	<b>67,456</b>	<b>146,100</b>	<b>192,300</b>	-	-	-
<b>Taxes &amp; Benefits</b>								
Employer's FICA	5950	3,742	5,077	13,600	16,300			
OR Paid Family Medical Leave	5952	196	265	700	800			
Worker Compensation	5955	588	702	2,000	2,300			
Health & Life Insurance	5965	8,332	9,978	51,959	38,790			
Retirement	5970	33,955	31,849	40,140	48,040			
OPSRP Retirement	5971	-	-	2,655	7,320			
VEBA	5980	1,035	1,880	3,450	5,030			
<b>Total Taxes &amp; Benefits</b>		<b>47,848</b>	<b>49,752</b>	<b>114,504</b>	<b>118,580</b>	-	-	-
<b>Total Personal Services</b>		<b>97,683</b>	<b>117,208</b>	<b>260,604</b>	<b>310,880</b>	-	-	-
<b>Total Full-Time Equivalent</b>		<b>1.00</b>	<b>1.00</b>	<b>2.50</b>	<b>2.60</b>			
<b>Materials &amp; Services</b>								
Office Supplies	6001	-	-	500	500			
Non-Capital Equipment	6004	229	81	700	-			
Computer Software & Licensing	6009	-	-	1,000	500			
Uniforms	6251	43	-	200	150			
Printing & Advertising	7001	1,874	291	3,000	2,000			
Books & Publications	7003	-	-	500	500			
Postage & Shipping	7005	-	-	1,500	1,000			
Telephone	7007	114	-	-	-			
Public Relations	7022	-	-	3,000	1,000			
Memberships & Dues	7050	-	-	500	-			
Travel/Training/Mileage	7080	460	163	3,500	1,500			
Contracted Services	7105	787,075	1,065,782	600,130	600,000			
Legal	7110	-	-	500	1,000			
Rent	7401	4,800	6,108	7,000	6,500			

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
<b>Community Development Workforce Housing</b>	<b>Account No.</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested Budget</b>	<b>Proposed Budget</b>	<b>Approved Budget</b>	<b>Adopted Budget</b>
Utilities	7410	716	1,015	1,000	900			
Janitorial Services	7430	633	675	750	900			
Janitorial Supplies	7431	107	84	150	200			
R&M/Building & Grounds	7450	16	16	50	50			
R&M/Office Equipment	7601	-	-	250	300			
Rebates & Refunds	7880	1,650	39,075	5,000	5,000			
Misc. Materials & Services	7899	-	-	700	-			
Indirect Cost Allocation	8001	-	-	-	-			
<b>Total Materials &amp; Services</b>		<b>797,716</b>	<b>1,113,291</b>	<b>629,930</b>	<b>622,000</b>	-	-	-
<b>Capital Outlay</b>								
Computers/Office Equipment	9020	55	-	5,000	-			
<b>Total Capital Outlay</b>		<b>55</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	-	-	-
<b>Transfers Out</b>								
Transfer to General Fund	9800	-	154,870	154,870	-			
Transfer to HB 4123 Homeless Connect	9826	-	753,418	-	-			
Transfer to Public Safety Initiative	9829	-	-	337,000	-			
<b>Total Transfers</b>		<b>-</b>	<b>908,288</b>	<b>491,870</b>	<b>-</b>	-	-	-
<b>Operating Contingency</b>								
Operating Contingency	9900	-	-	-	50,000			
<b>Total Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	-	-	-
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	1,982,766	809,495	682,596	205,716			
<b>Total Unapp Ending Fund Bal</b>		<b>1,982,766</b>	<b>809,495</b>	<b>682,596</b>	<b>205,716</b>	-	-	-
<b>Total Expenditures</b>		<b>2,878,220</b>	<b>2,948,282</b>	<b>2,070,000</b>	<b>1,188,596</b>	-	-	-
<b>Comm. Dev. Workforce Hsg Revenues minus Expenditures</b>		<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Tillamook County  
Statement of Budget  
Fiscal Year July 1, 2026 - June 30, 2027

Total Personal Services	97,683	117,208	260,604	310,880	-	-	-
Total Materials & Services	797,716	1,113,291	629,930	622,000	-	-	-
Total Capital Outlay	55	-	5,000	-	-	-	-
Total Transfers Out	-	908,288	491,870	-	-	-	-
Total Contingency	-	-	-	50,000	-	-	-
Total Unappropriated Ending Fund Balance	<u>1,982,766</u>	<u>809,495</u>	<u>682,596</u>	<u>205,716</u>	-	-	-
<b>Community Development Workforce Housing Totals</b>	<b><u>2,878,220</u></b>	<b><u>2,948,282</u></b>	<b><u>2,070,000</u></b>	<b><u>1,188,596</u></b>	<b>-</b>	<b>-</b>	<b>-</b>

FY 21/22 Providing for the allocation of funds dedicated to Housing and Public Safety initiatives, Ordinance #86  
FY 21/22 Supplemental Budget BO #22-040 Increase State Grants \$1,000,000, Increase Contracted Services \$1,000,000  
Current OMB Uniform Guidance Indirect Cost Allocation - \$12,361.77  
Charged - \$12,360.00

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 123  
**Department:** 12300

<b>Public Safety Initiative / Code Enforcement</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	-	-	-	300,000			
Short Term Rental License Fee	4119	-	-	108,000	180,000			
Fees (Appeals Fee)	4301	-	-	-	2,000			
Fines	4401	-	-	-	5,000			
Interest	4699	-	-	-				
Tranfer from DCD Workforce Housing	4828	-	-	337,000				
<b>Total Revenues</b>		-	-	<b>445,000</b>	<b>487,000</b>	-	-	-
<b>Departmental Expense</b>								
<b>Materials &amp; Services</b>								
Contracted Services	7105	-	-		40,000			
Tow Abandoned Vehicles	7831	-	-		60,000			
Environmental Mitigation	7833	-	-		40,000			
Code Enforcement Program	7835	-	-	240,000	20,000			
Code Enforcement Program	8011	-	-	200,000	180,000			
Code Enforcement Program	9120	-	-	5,000	7,000			
<b>Total Materials &amp; Services</b>		-	-	<b>445,000</b>	<b>347,000</b>	-	-	-
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	-	-	-	140,000			
<b>Total Unapp Ending Fund Bal</b>		-	-	-	<b>140,000</b>	-	-	-
<b>Total Expenditures</b>		-	-	<b>445,000</b>	<b>487,000</b>	-	-	-
<b>Public Safety Initiative Revenues minus Expenditures</b>		-	-	-	-	-	-	-
<b>Tillamook County</b>								
<b>Statement of Budget</b>								
<b>Fiscal Year July 1, 2025 - June 30, 2026</b>								
Total Materials & Services		-	-	445,000	347,000	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		-	-	-	140,000	-	-	-
<b>Public Safety Initiative/Code Enforcement Totals</b>		-	-	<b>445,000</b>	<b>487,000</b>	-	-	-

Created in FY 24/25. Ordinance #86 Public Safety Initiative  
 Current OMB Uniform Guidance Indirect Cost Allocation - \$0  
 Charged - \$0

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 125  
**Department:** 12500

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
<b>Computer Reserve</b>	<b>Account No.</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested Budget</b>	<b>Proposed Budget</b>	<b>Approved Budget</b>	<b>Adopted Budget</b>
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	537,593	552,049	550,000	575,810			
Federal Grants	4225	-	-	-				
Interest	4699	-	-	-				
Transfer from General Fund	4800	100,000	100,000	50,000				
<b>Total Revenues</b>		<b>637,593</b>	<b>652,049</b>	<b>600,000</b>	<b>575,810</b>	-	-	-
<b>Departmental Expense</b>								
<b>Materials &amp; Services</b>								
Non-Capital Equipment	6004	66,862	10,954	100,000	125,550			
	6009	1,285	-	-				
Computer Supplies	6011	-	-	-				
Contracted Services	7105	17,398	-	-				
<b>Total Materials &amp; Services</b>		<b>85,544</b>	<b>10,954</b>	<b>100,000</b>	<b>125,550</b>	-	-	-
<b>Capital Outlay</b>								
Computers/Office Equipment	9020	-	-	-	45,000	-	-	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>45,000</b>	-	-	-
<b>Operating Contingency</b>								
Operating Contingency	9900	-	-	50,000				
<b>Total Contingency</b>		<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	552,049	641,095	450,000	405,260			
<b>Total Unapp Ending Fund Bal</b>		<b>552,049</b>	<b>641,095</b>	<b>450,000</b>	<b>405,260</b>	-	-	-
<b>Total Expenditures</b>		<b>637,593</b>	<b>652,049</b>	<b>600,000</b>	<b>575,810</b>	-	-	-
<b>Revenues minus Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Tillamook County  
Statement of Budget  
Fiscal Year July 1, 2026 - June 30, 2027  
  
Accounts for funds set aside for replacement of County General Fund computers (established FY 16/17)  
Current OMB Uniform Guidance Indirect Cost Allocation - \$0  
Charged - \$0

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 131  
**Department:** 13100

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
<b>Vehicle Reserve</b>	<b>Account No.</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested Budget</b>	<b>Proposed Budget</b>	<b>Approved Budget</b>	<b>Adopted Budget</b>
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	0	1,688	300	1,801			
Refunds & Reimbursements	4670	-	-	-				
Interest	4699	1,429	246	300	250			
Transfer from General Fund	4800	105,000	72,000	57,600	26,910			
Loan Proceeds	4901	-	-	-				
<b>Total Revenues</b>		<b>106,429</b>	<b>73,934</b>	<b>58,200</b>	<b>28,961</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Departmental Expense</b>								
<b>Capital Outlay</b>								
Principal	7890	94,791	65,203	53,000	24,300			
Interest	7891	9,950	6,617	4,700	2,610			
Vehicles	9030	-	-	-				
<b>Total Capital Outlay</b>		<b>104,740</b>	<b>71,820</b>	<b>57,700</b>	<b>26,910</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Contingency</b>								
Operating Contingency	9900	-	-	500	2,051			
<b>Total Contingency</b>		<b>-</b>	<b>-</b>	<b>500</b>	<b>2,051</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	1,688	2,114	-	-	-	-	-
<b>Total Unapp Ending Fund Bal</b>		<b>1,688</b>	<b>2,114</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>106,429</b>	<b>73,934</b>	<b>58,200</b>	<b>28,961</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Vehicle Reserve Revenues minus Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Tillamook County  
Statement of Budget  
Fiscal Year July 1, 2026 - June 30, 2027

Total Materials & Services	-	-	-	-	-	-	-	-
Total Capital Outlay	104,740	71,820	57,700	26,910	-	-	-	-
Total Contingency	-	-	500	2,051	-	-	-	-
Total Unappropriated Ending Fund Balance	1,688	2,114	-	-	-	-	-	-
<b>Vehicle Reserve Totals</b>		<b>106,429</b>	<b>73,934</b>	<b>58,200</b>	<b>28,961</b>	<b>-</b>	<b>-</b>	<b>-</b>

Accounts for funds set aside for replacement of County General Fund vehicles  
FY 21/22 Lease Purchase  
FY 22/23 Lease Purchase  
Current OMB Uniform Guidance Indirect Cost Allocation - \$0  
Charged - \$0

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 132  
**Department:** 13200, 13201, 13202

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Parks Department</b>	<b>Account No.</b>							
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	4,325,909	4,805,164	5,075,000	6,029,977			
Federal Grants	4225	-	-	-	150,000			
RV Registration	4275	-	-	-	-			
Fees	4301	2,071,488	2,180,000	2,290,286	2,187,271			
Restitution	4615	25	25	25	20			
Refunds & Reimbursements	4670	1,596	3,429	1,700	815			
Miscellaneous Revenue	4690	246	15,478	125	500			
Sale of Assets	4695	-	-	-	5,000			
Interest	4699	182,409	209,961	162,000	220,000			
Intercounty/PC Woods Pkg Mgmt	4716	52,042	90,160	82,000	86,080			
<b>Subtotal - Parks</b>	<b>13200</b>	<b>2,307,807</b>	<b>2,499,053</b>	<b>2,536,136</b>	<b>2,649,686</b>	-	-	-
Federal Grants	4225	-	-	-	25,000			
Marine Fuel Tax	4264	-	-	-	-			
Fees	4301	238,476	259,368	240,000	248,684			
Refunds & Reimbursements	4670	412	1,072	600	250			
Miscellaneous Revenue	4690	-	-	-	180			
Interest	4699	27	14	20	20			
Intercounty/PC Woods Pkg Mgmt	4716	232	295	35	185			
<b>Subtotal - Boatramps</b>	<b>13201</b>	<b>239,147</b>	<b>260,749</b>	<b>240,655</b>	<b>274,319</b>	-	-	-
Coronavirus Relief Fund	4225	-	-	-	-			
Donations	4269	-	-	-	-			
RV Registration	4275	395,472	408,603	400,000	400,000			
Local/Community Funding	4290	-	-	-	-			
County Land Sales	4550	85,999	90,298	-	-			
Intercounty/PC Woods Pkg Mgmt	4716	300	-	-	-			
Transfer from General Fund	4800	-	-	21,228	-			
Transfer from Transient Lodging Tax	4808	-	-	100,000	100,000			
Transfer from TLT Facilities	4825	-	-	1,000,000	1,000,000			
<b>Subtotal - Projects</b>	<b>13202</b>	<b>481,771</b>	<b>498,901</b>	<b>1,521,228</b>	<b>1,500,000</b>	-	-	-
<b>Total Revenues</b>		<b>7,354,635</b>	<b>8,063,867</b>	<b>9,373,019</b>	<b>10,453,982</b>	-	-	-
<b>Operations Expense 13200</b>								
<b>Personal Services</b>								
<b>Salaries</b>								
Department Head	5100	59,955	88,833	108,100	117,300			
Management/Supervisory	5200	16,171	39,005	45,100	70,200			
Administrative/Clerical	5400	51,981	119,825	161,200	259,800			
Skilled/Service/Maintenance	5500	196,155	285,896	375,500	421,500			
Part-Time/Temporary	5600	6,787	63,223	20,100	86,800			
AFSCME Incentive	5750	-	-	4,600	6,000			
Out of Class	5896	-	-	4,000	4,000			
Leave Buy Out	5897	14,623	-	13,300	16,800			
Overtime	5899	1,903	4,429	5,000	-			
<b>Total Salaries</b>		<b>347,576</b>	<b>601,211</b>	<b>736,900</b>	<b>982,400</b>	-	-	-
<b>Taxes &amp; Benefits</b>								
Employer's FICA	5950	26,220	44,685	58,300	77,800			
OR Paid Family Medical Leave	5952	1,351	6,046	2,900	3,900			
Worker Compensation	5955	7,594	8,872	17,500	25,100			
Unemployment	5960	-	146	-	-			
Health & Life Insurance	5965	95,451	158,432	204,791	277,610			
Retirement	5970	127,355	175,425	209,178	277,540			

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Parks Department</b>								
OPSRP Retirement	5971	-	-	4,190	6,040			
Moving Reimbursement	5975	1,500	-	-	-			
VEBA	5980	6,780	19,676	17,041	29,700			
Uniform Allowance	5990	1,582	1,434	1,318	2,290			
Total Taxes & Benefits		267,832	414,715	515,218	699,980	-	-	-
Total Personal Services		615,408	1,015,926	1,252,118	1,682,380	-	-	-
Total Full-Time Equivalent		17.44	7.06	11.93	14.40			
<b>Materials &amp; Services</b>								
Office Supplies	6001	1,241	3,410	3,600	3,000			
Non-Capital Equipment	6004	7,231	3,637	6,200	5,500			
Operating Supplies	6005	43,704	56,499	45,000	44,500			
Small Tools & Minor Equipment	6007	1,392	1,481	2,500	2,450			
Computer Software & Licensing	6009	18,400	23,407	20,500	22,000			
Computer Supplies	6011	837	11	300	300			
Fuel & Lubricants	6030	25,730	25,759	48,250	38,000			
Uniforms	6251	8,702	904	3,500	2,800			
Outreach	6501	-	1,671	-	2,000			
Printing & Advertising	7001	21,540	12,332	20,000	15,000			
Postage & Shipping	7005	1,321	785	1,200	1,200			
Telephone	7007	12,132	12,924	15,000	13,500			
Network Fees	7012	7,427	7,567	7,000	7,500			
Bank Fees	7013	64,314	56,802	52,000	64,500			
Transient Lodging Tax	7015	250,597	165,089	150,000	228,330			
Insurance & Deductibles	7020	-	42	750	750			
Memberships & Dues	7050	2,295	610	1,000	1,000			
Travel/Training/Mileage	7080	4,052	5,870	7,500	9,500			
Contracted Services	7105	322,122	166,830	143,500	150,000			
Legal	7110	8,995	1,547	3,500	9,000			
Lab Tests	7210	740	240	300	450			
Medical Services	7211	-	-	100	-			
Utilities	7410	49,222	55,253	57,000	68,000			
Water Fees	7415	24,341	27,821	35,000	35,000			
Sewer Fees	7416	76,832	73,363	75,000	79,000			
Garbage Collection	7420	82,565	84,418	85,000	102,000			
Janitorial Supplies	7431	21,556	36,269	35,000	36,500			
R&M/Building & Grounds	7450	42,032	53,613	45,000	65,000			
R&M/Office Equipment	7601	476	66	1,000	1,000			
R&M/Vehicles	7603	13,723	10,947	12,000	16,000			
R&M/Equipment	7605	10,815	14,323	18,000	18,000			
Equipment Rental	7610	56	1,378	2,500	1,500			
Chemical Toilets	7704	24,549	29,342	33,000	31,000			
Tow Abandoned Vehicles	7831	-	-	3,000	1,500			
Rebates & Refunds	7880	-	-	100	-			
Inactive Employee Insurance	7881	5,376	5,040	8,200	5,500			
Misc Materials & Services	7899	2,293	901	2,000	1,500			
Indirect Cost Allocation	8001	136,920	154,650	211,110	183,610			
Intercounty/Insurance	8002	35,176	39,244	42,300	46,530			
Intercounty/Parks	8017	-	-	150,000	-			
Total Materials & Services		1,328,704	1,134,045	1,346,910	1,312,920	-	-	-

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
<b>Parks Department</b>	<b>Account No.</b>				<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Capital Outlay</b>								
Furniture/Fixtures	9015	-	-	-	-			
Computers/Office Equipment	9020	4,105	8,874	1,500	2,500			
Vehicles	9030	15,632	-	-	-			
<b>Total Capital Outlay</b>		<b>19,736</b>	<b>8,874</b>	<b>1,500</b>	<b>2,500</b>	-	-	-
<b>Total Operations Expenditures</b>		<b>1,963,848</b>	<b>2,158,844</b>	<b>2,600,528</b>	<b>2,997,800</b>	-	-	-
<b>Operations Revenue minus Expenditures</b>		<b>343,959</b>	<b>340,209</b>	<b>(64,392)</b>	<b>(348,114)</b>	-	-	-
<b>Boatramps Expense 13201</b>								
<b>Personal Services</b>								
<b>Salaries</b>								
Department Head	5100	-	8,895	-	-			
Management/Supervisory	5200	5,845	16,963	22,200	-			
Administrative/Clerical	5400	24,580	62,123	78,600	-			
Skilled/Service/Maintenance	5500	49,430	71,018	69,900	-			
Part-Time/Temporary	5600	1,630	15,777	97,600	44,200			
AFSCME Incentive	5750	-	-	1,700	1,800			
Out of Class	5896	-	-	1,000	1,000			
Leave Buy Out	5897	-	-	3,300	-			
Overtime	5899	765	1,504	2,000	2,000			
<b>Total Salaries</b>		<b>82,250</b>	<b>176,281</b>	<b>276,300</b>	<b>49,000</b>	-	-	-
<b>Taxes &amp; Benefits</b>								
Employer's FICA	5950	6,133	13,101	21,900	3,700			
OR Paid Family Medical Leave	5952	320	685	1,100	200			
Worker Compensation	5955	1,801	3,110	8,600	-			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	23,107	43,253	47,949	-			
Retirement	5970	29,348	54,695	58,055	-			
OPSRP Retirement	5971	-	-	-	-			
VEBA	5980	1,960	6,684	5,039	-			
Uniform Allowance	5990	350	316	242	-			
<b>Total Taxes &amp; Benefits</b>		<b>63,020</b>	<b>121,844</b>	<b>142,885</b>	<b>3,900</b>	-	-	-
<b>Total Personal Services</b>		<b>145,270</b>	<b>298,124</b>	<b>419,185</b>	<b>52,900</b>	-	-	-
<b>Total Full-Time Equivalent</b>		<b>1.61</b>	<b>5.56</b>	<b>1.94</b>	<b>-</b>			
<b>Materials &amp; Services</b>								
Office Supplies	6001	292	1,027	500	600			
Non-Capital Equipment	6004	746	1,136	1,200	600			
Small Tools & Minor Equipment	6007	145	1,050	600	300			
Computer Software & Licensing	6009	108	146	100	100			
Computer Supplies	6011	-	5	50	25			
Fuel & Lubricants	6030	13,717	8,813	9,000	10,500			
Uniforms	6251	2,300	266	1,000	500			
Outreach	6501	-	12	-	-			
Printing & Advertising	7001	4,908	5,713	6,000	6,000			
Postage & Shipping	7005	430	795	500	800			
Telephone	7007	4,090	4,297	4,300	4,300			
Bank Fees	7013	1,989	4,707	2,650	3,000			
Travel/Training/Mileage	7080	-	-	-	-			
Contracted Services	7105	81,977	16,937	10,000	25,000			
Lab Tests	7210	-	-	-	-			
Medical Services	7211	-	-	-	-			
Utilities	7410	3,031	3,154	3,200	3,700			
Water Fees	7415	2,345	2,351	3,000	2,500			

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



Parks Department	Account No.	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Budget	2026-2027 Requested Budget	2026-2027 Proposed Budget	2026-2027 Approved Budget	2026-2027 Adopted Budget
Sewer Fees	7416	4,510	3,975	4,800	4,800			
Garbage Collection	7420	4,648	4,770	8,500	6,500			
Janitorial Supplies	7431	4,625	7,841	9,000	8,000			
R&M/Building & Grounds	7450	5,253	6,003	29,228	13,000			
R&M/Vehicles	7603	6,211	4,418	3,000	6,000			
R&M/Equipment	7605	594	1,168	1,200	1,200			
Equipment Rental	7610	1,000	-	1,000	500			
Permit Fees	7650	-	990	-	40,000			
Boat Basin Maintenance	7702	-	-	-	-			
Chemical Toilets	7704	11,811	12,110	15,500	14,500			
Tow Abandoned Vehicles	7831	361	225	500	300			
Rebates & Refunds	7880	-	-	-	-			
Misc Materials & Services	7899	-	379	400	400			
<b>Total Materials &amp; Services</b>		<b>155,090</b>	<b>92,289</b>	<b>115,228</b>	<b>153,125</b>	-	-	-
<b>Capital Outlay</b>								
Furniture/Fixtures	9015	-	-	-	-	-	-	-
Computers/Office Equipment	9020	396	1,275	-	-	-	-	-
Vehicles	9030	32,945	-	-	-	-	-	-
<b>Total Capital Outlay</b>		<b>33,341</b>	<b>1,275</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Boatramps Expenditures</b>		<b>333,701</b>	<b>391,688</b>	<b>534,413</b>	<b>206,025</b>	-	-	-
<b>Boatramps Revenue minus Expenditures</b>		<b>(94,554)</b>	<b>(130,939)</b>	<b>(293,758)</b>	<b>68,294</b>	-	-	-
<b>Projects Expense</b>	<b>13202</b>							
<b>Materials &amp; Services</b>								
Non-Capital Equipment	6004	12,127	872	4,000	10,000			
Small Tools & Minor Equipment	6007	-	-	-	-			
Contracted Services	7105	12,495	879	1,233,500	250,000			
R&M/Building & Grounds	7450	10,342	23,096	90,300	50,000			
R&M/Equipment	7605	-	-	33,000	500			
Permit Fees	7650	-	1,768	25,000	20,000			
<b>Total Materials &amp; Services</b>		<b>34,964</b>	<b>26,614</b>	<b>1,385,800</b>	<b>330,500</b>	-	-	-
<b>Capital Outlay</b>								
Software	9025	-	-	-	-	-	-	-
Vehicles	9030	177,804	-	66,000	32,000			
Machinery/Equipment	9035	39,155	42,630	66,034	131,000			
Infrastructure/New Construction	9081	-	-	1,575,150	785,000			
Infrastructure/County Parks	9084	-	-	550,000	579,005			
<b>Total Capital Outlay</b>		<b>216,958</b>	<b>42,630</b>	<b>2,257,184</b>	<b>1,527,005</b>	-	-	-
<b>Total Projects Expenditures</b>		<b>251,922</b>	<b>69,244</b>	<b>3,642,984</b>	<b>1,857,505</b>	-	-	-
<b>Transfers Out</b>								
Transfer to General Fund	9800	-	-	1,000,000	1,000,000			
<b>Total Transfers Out</b>		<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>1,000,000</b>	-	-	-
<b>Operating Contingency</b>								
Operating Contingency	9900	-	-	150,000	150,000			
<b>Total Contingency</b>		<b>-</b>	<b>-</b>	<b>150,000</b>	<b>150,000</b>	-	-	-

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



<b>Parks Department</b>	<b>Account No.</b>	<b>2023-2024 Actuals</b>	<b>2024-2025 Actuals</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Requested Budget</b>	<b>2026-2027 Proposed Budget</b>	<b>2026-2027 Approved Budget</b>	<b>2026-2027 Adopted Budget</b>
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	4,805,164	5,444,090	1,445,094	4,242,652			
<b>Total Unapp Ending Fund Bal</b>		<b>4,805,164</b>	<b>5,444,090</b>	<b>1,445,094</b>	<b>4,242,652</b>	-	-	-
<b>Projects Revenue minus Expenditures</b>		<b>(249,405)</b>	<b>(209,270)</b>	<b>1,358,150</b>	<b>1,279,820</b>	-	-	-
<b>Parks Dept Total Revenues minus Expenditures</b>		<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Personal Services		760,678	1,314,050	1,671,303	1,735,280	-	-	-
Total Materials & Services		1,518,758	1,252,948	2,847,938	1,796,545	-	-	-
Total Capital Outlay		270,035	52,778	2,258,684	1,529,505	-	-	-
Total Transfers Out		-	-	1,000,000	1,000,000	-	-	-
Total Contingency		-	-	150,000	150,000	-	-	-
<b>Total Unappropriated Ending Fund Balance</b>		<b>4,805,164</b>	<b>5,444,090</b>	<b>1,445,094</b>	<b>4,242,652</b>	-	-	-
<b>Parks Department Totals</b>		<b>7,354,635</b>	<b>8,063,867</b>	<b>9,373,019</b>	<b>10,453,982</b>	-	-	-

FY 24/25 Supplemental Budget BO #25-\_\_\_ Increase Transfer In From TLT \$100,100, Increase Infrastructure \$100,100  
Current OMB Uniform Guidance Indirect Cost Allocation - \$183,618.95  
Charged - \$183,610

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 133  
**Department:** 13300

Pacific City/Woods Parking Mgmt Plan	Account No.	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Budget	2026-2027	2026-2027	2026-2027	2026-2027
					Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	446,396	(78,447)	287,700	240,000			
State Grants	4250	-	750,000	-	-			
Rent	4280	7,387	-	-	-			
Parking (Annual Fees)	4301	-	828	2,000	2,000			
Parking (Daily Fees)	4341	246,277	160,305	360,000	360,000			
Utility Fees	4366	-	-	2,000	2,000			
Refunds & Reimbursements	4670	1	26,053	-	-			
Interest	4699	53,943	3,839	-	-			
Transfer from TLT	4808	4,463,940	798,590	-	-			
Transfer from TLT Facilities	4825	-	-	-	-			
<b>Total Revenues</b>		<b>5,217,939</b>	<b>1,661,168</b>	<b>651,700</b>	<b>604,000</b>	-	-	-
<b>Departmental Expense</b>								
<b>Personal Services</b>								
<b>Salaries</b>								
Professional/Technical	5300	-	-	-	-			
Skilled/Service/Maintenance	5500	-	-	-	-			
Part-Time/Temporary	5600	8,421	7,895	-	-			
Leave Buy Out	5897	-	-	-	-			
Overtime	5899	-	-	-	-			
<b>Total Salaries</b>		<b>8,421</b>	<b>7,895</b>	-	-	-	-	-
<b>Taxes &amp; Benefits</b>								
Employer's FICA	5950	644	604	-	-			
OR Paid Family Medical Leave	5952	34	32	-	-			
Worker Compensation	5955	5	4	-	-			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	31	-	-	-			
Retirement	5970	1,321	5,530	-	-			
OPSRP Retirement	5971	-	-	-	-			
VEBA	5980	-	-	-	-			
Uniform Allowance	5990	-	-	-	-			
<b>Total Taxes &amp; Benefits</b>		<b>2,034</b>	<b>6,169</b>	-	-	-	-	-
<b>Total Personal Services</b>		<b>10,455</b>	<b>14,064</b>	-	-	-	-	-
<b>Total Full-Time Equivalent</b>		-	-	-	-	-	-	-
<b>Materials &amp; Services</b>								
Office Supplies	6001	-	94	-	-	-	-	-
Non-Cap Equipment	6004	4,011	-	-	-	-	-	-
Fuel & Lubricants	6030	-	-	-	-	-	-	-
Uniforms	6251	-	-	100	-	-	-	-
Printing & Advertising	7001	736	-	500	1,500			
Postage & Shipping	7005	-	78	-	-			
Bank Fees	7013	10,161	5,728	15,000	16,000			
Contracted Services	7105	698,215	148,996	445,100	405,500			
Utilities	7410	2,530	668	-	-			
R&M/Building & Grounds	7450	-	-	45,000	22,000			
R&M/Vehicles	7603	-	-	-	-			
Permit Fees	7650	105	210	-	-			
Misc Materials & Services	7899	1,403	1,295	1,000	1,000			

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Pacific City/Woods Parking Mgmt Plan</b>								
Intercounty/Indirect	8001	-	-	-	-			
Intercounty/Parks	8017	52,574	90,455	145,000	158,000			
Total Materials & Services		769,734	247,523	651,700	604,000	-	-	-
<b>Capital Outlay</b>								
Computers/Office Equipment	9020	-	52	-	-			
Vehicles	9030	-	-	-	-			
Infrastructure/New Construction	9081	4,516,196	1,298,840	-	-			
Total Capital Outlay		4,516,196	1,298,892	-	-	-	-	-
<b>Operating Contingency</b>								
Operating Contingency	9900	-	-	-	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	(78,447)	100,689	-	-	-	-	-
Total Unapp Ending Fund Bal		(78,447)	100,689	-	-	-	-	-
Total Expenditures		5,217,939	1,661,168	651,700	604,000	-	-	-
<b>Pacific City/Wood Revenues minus Expenditures</b>								
		-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Personal Services		10,455	14,064	-	-	-	-	-
Total Materials & Services		769,734	247,523	651,700	604,000	-	-	-
Total Capital Outlay		4,516,196	1,298,892	-	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		(78,447)	100,689	-	-	-	-	-
<b>Pacific City/Woods Parking Mgmt Plan Totals</b>								
		5,217,939	1,661,168	651,700	604,000	-	-	-

Accounts for funds set aside for PC/Woods Parking Management Plan implementation (adopted October 2019)

Parking Advisory Committee (established by Order #20-008) guides budget

Current OMB Uniform Guidance Indirect Cost Allocation - \$3,837.41

Charged - \$3,830.00

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 142  
**Department:** 14200

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
<b>Community Corrections</b>	<b>Account No.</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested Budget</b>	<b>Proposed Budget</b>	<b>Approved Budget</b>	<b>Adopted Budget</b>
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	2,274,549	2,389,960	2,239,000	2,228,709			
Federal Grants	4225	-	1,644	-	-			
Department of Corrections	4250	740,256	834,157	723,330	717,540.00			
Measure 57	4250	37,005	37,005	37,000	37,050.00			
CJC Specialty Court Grant	4250	231,330	344,517	201,520	235,868.00			
Transitional Fund	4250	2,299	2,276	2,300	2,890.00			
Justice Reinvestment Grant	4250	130,362	204,274	130,360	115,560.00			
Fees	4301	4,305	1,410	1,500	2,000			
Supervision Fees	4337	179	-	-	-			
Refund & Reimbursements	4670	27,771	30,736	25,000	40,000			
Miscellaneous Revenue	4690	-	32	5,000	5,000			
Sale of Assets	4695	-	-	-	-			
Interest	4699	98,374	110,845	100,000	100,000			
<b>Total Revenues</b>		<b>3,546,429</b>	<b>3,956,856</b>	<b>3,465,010</b>	<b>3,484,617</b>	-	-	-
<b>Departmental Expense</b>								
<b>Personal Services</b>								
<b>Salaries</b>								
Management/Supervisory	5200	99,227	113,652	122,800	129,500			
Professional/Technical	5300	285,687	295,757	463,189	467,800			
Administrative/Clerical	5400	51,551	33,265	48,800	52,100			
Part-Time Temporary	5600	-	-	-	-			
AFSCME Incentive	5750	-	-	1,000	-			
Teamster Incentive	5755	-	-	2,500	2,500			
Leave Buy Out	5897	-	16,456	11,800	12,500			
Overtime	5899	1,372	3,546	2,500	2,500			
<b>Total Salaries</b>		<b>437,836</b>	<b>462,676</b>	<b>652,589</b>	<b>666,900</b>	-	-	-
<b>Taxes &amp; Benefits</b>								
Employer's FICA	5950	33,624	35,559	50,100	53,200			
OR Paid Family Medical Leave	5952	1,758	1,859	2,500	2,700			
Worker Compensation	5955	8,767	9,563	20,400	21,700			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	111,346	107,008	169,218	182,380			
Retirement	5970	166,059	150,795	133,504	140,410			
OPSRP Retirement	5971	-	-	16,208	20,090			
VEBA	5980	8,205	9,280	11,040	11,640			
Uniform Allowance	5990	3,008	4,500	4,500	5,250			
<b>Total Taxes &amp; Benefits</b>		<b>332,766</b>	<b>318,564</b>	<b>407,470</b>	<b>437,370</b>	-	-	-
<b>Total Personal Services</b>		<b>770,603</b>	<b>781,240</b>	<b>1,060,059</b>	<b>1,104,270</b>	-	-	-
<b>Total Full-Time Equivalent</b>		<b>7.00</b>	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>			
<b>Materials &amp; Services</b>								
Office Supplies	6001	2,785	3,277	4,000	4,000			
Non-Capital Equipment	6004	2,098	2,174	6,000	6,000			
Operating Supplies	6005	1,201	2,342	5,000	5,000			
Small Tools & Minor Equipment	6007	-	-	500	500			
Computer Software & Licensing	6009	1,000	3,081	3,400	3,400			
Computer Supplies	6011	55	-	2,000	2,000			
Fuel & Lubricants	6030	1,953	1,330	5,000	5,000			
Criminal Equipment	6250	9,972	7,496	8,000	8,000			
Uniforms	6251	4,604	788	3,000	3,000			
Printing & Advertising	7001	123	76	500	500			

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
<b>Community Corrections</b>	<b>Account No.</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested Budget</b>	<b>Proposed Budget</b>	<b>Approved Budget</b>	<b>Adopted Budget</b>
Books & Publications	7003	4,607	4,849	3,500	3,500			
Postage & Shipping	7005	884	849	2,000	2,000			
Telephone	7007	5,883	5,143	8,750	8,750			
Law Enf Data System (LEDS)	7010	-	-	750	750			
Bank Fees	7013	100	-	750	750			
Memberships & Dues	7050	824	1,199	3,500	3,500			
Travel/Training/Mileage	7080	11,586	7,978	15,000	20,000			
Professional Services	7101	9,064	6,101	11,000	11,000			
Contracted Services	7105	71,845	122,976	227,500	227,500			
Employee Assistance	7175	-	50	1,000	1,000			
Lab Tests	7210	5,985	10,523	20,000	20,000			
Medical Services	7211	-	160	500	500			
R&M/Office Equipment	7601	1,101	1,532	4,000	4,000			
R&M/Vehicles	7603	3,947	2,154	5,500	5,500			
R&M/Equipment	7605	936	119	-	-			
Offender Subsidy	7826	11,546	10,684	24,000	24,000			
Rebates & Refunds	7880	-	(92)	-	-			
Inactive Employee Insurance	7881	7,488	6,780	7,500	7,500			
Misc Materials & Services	7899	13,771	22,112	17,000	17,000			
Indirect Cost Allocation	8001	75,870	74,510	75,290	77,550			
Intercounty/Rent	8005	5,000	5,000	-	-			
Intercounty/IS Support	8007	-	-	-	-			
Intercounty/Work Crew	8010	-	-	-	-			
Intercounty/Sheriff	8012	-	-	30,000	20,000			
Intercounty/Sanction Beds	8014	50,000	150,000	100,000	95,000			
Intercounty/DOC 1145 Services	8015	50,000	150,000	100,000	95,000			
Intercounty/Jail Programs	8018	31,636	92,766	120,000	129,050			
<b>Total Materials &amp; Services</b>		<b>385,866</b>	<b>695,957</b>	<b>814,940</b>	<b>811,250</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>								
Furniture/Fixtures	9015	-	-	5,000	5,000			
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Contingency</b>								
Operating Contingency	9900	-	-	305,400	300,000			
<b>Total Contingency</b>		<b>-</b>	<b>-</b>	<b>305,400</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	2,389,960	2,479,659	1,279,611	1,264,097			
<b>Total Unapp Ending Fund Bal</b>		<b>2,389,960</b>	<b>2,479,659</b>	<b>1,279,611</b>	<b>1,264,097</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>3,546,429</b>	<b>3,956,856</b>	<b>3,465,010</b>	<b>3,484,617</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Community Corrections Revenues minus Expenditures</b>		<b>0</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**TILLAMOOK COUNTY**  
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<b>Community Corrections</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
		<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Personal Services		770,603	781,240	1,060,059	1,104,270	-	-	-
Total Materials & Services		385,866	695,957	814,940	811,250	-	-	-
Total Capital Outlay		-	-	5,000	5,000	-	-	-
Total Contingency		-	-	305,400	300,000	-	-	-
Total Unappropriated Ending Fund Balance		<u>2,389,960</u>	<u>2,479,659</u>	<u>1,279,611</u>	<u>1,264,097</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Community Corrections Totals</b>		<b><u>3,546,429</u></b>	<b><u>3,956,856</u></b>	<b><u>3,465,010</u></b>	<b><u>3,484,617</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

Fund accounts for parole and probation services. Department supervision provided by the Sheriff. Resources from Department of Corrections.

Current OMB Uniform Guidance Indirect Cost Allocation - \$66,396.61

Charged - \$66,390

**TILLAMOOK COUNTY**  
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**Fund:** 144  
**Department:** 14400

<b>Court Security</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	58,307	32,943	16,000	2,510			
HB 2562 Fines	4207	20,063	15,903	10,000	10,000			
SB 1065 Fines	4410	3,651	3,342	2,000	3,000			
Interest	4699	2,922	1,761	1,000	500			
<b>Total Revenues</b>		<b>84,943</b>	<b>53,950</b>	<b>29,000</b>	<b>16,010</b>	-	-	-
<b>Departmental Expense</b>								
<b>Materials &amp; Services</b>								
Operating Supplies	6005	-	-	-				
Contracted Services	7105	-	-	2,000				
Permit Fees	7650	-	-	-				
Indirect Cost Allocation	8001	2,000	2,000	2,000	2,000			
<b>Total Materials &amp; Services</b>		<b>2,000</b>	<b>2,000</b>	<b>4,000</b>	<b>2,000</b>	-	-	-
<b>Capital Outlay</b>								
Buildings/Improvements	9040	-	-	-				
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-	-
<b>Transfers</b>								
Transfer to General Fund/Court Security	9800	50,000	25,000	25,000	14,010			
<b>Total Transfers Out</b>		<b>50,000</b>	<b>25,000</b>	<b>25,000</b>	<b>14,010</b>	-	-	-
<b>Operating Contingency</b>								
Operating Contingency	9900	-	-	-				
<b>Total Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-	-
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	32,943	26,950	-	-	-	-	-
<b>Total Unapp Ending Fund Bal</b>		<b>32,943</b>	<b>26,950</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>84,943</b>	<b>53,950</b>	<b>29,000</b>	<b>16,010</b>	-	-	-
<b>Court Security Revenues minus Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



<b>Court Security</b>	<b>Account No.</b>	<b>2023-2024 Actuals</b>	<b>2024-2025 Actuals</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Requested Budget</b>	<b>2026-2027 Proposed Budget</b>	<b>2026-2027 Approved Budget</b>	<b>2026-2027 Adopted Budget</b>
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Materials & Services		2,000	2,000	4,000	2,000	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-
Total Transfers Out		50,000	25,000	25,000	14,010	-	-	-
Total Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		<u>32,943</u>	<u>26,950</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Court Security Totals</b>		<b><u>84,943</u></b>	<b><u>53,950</u></b>	<b><u>29,000</u></b>	<b><u>16,010</u></b>	<b>-</b>	<b>-</b>	<b>-</b>

State mandated. Committee led by circuit court judge to develop court security plan and approves expenditures related to implementation.

Funding from court fines.

2005 Legislature revised statute to include Justice Courts and granted authority to charge for administration costs.

Current OMB Uniform Guidance Indirect Cost Allocation - \$5,948.73

Charged - \$2,000

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 145  
**Department:** 14500

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
<b>Law Enforcement</b>	<b>Account No.</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested Budget</b>	<b>Proposed Budget</b>	<b>Approved Budget</b>	<b>Adopted Budget</b>
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	12,979	14,325	9,000	27,500			
Fines	4401	-	-	-				
SB 1065 Fines	4410	20	72	-				
Miscellaneous Revenue	4690	27,786	36,313	32,000	24,000			
<b>Total Revenues</b>		<b>40,785</b>	<b>50,710</b>	<b>41,000</b>	<b>51,500</b>	-	-	-
<b>Departmental Expense</b>								
<b>Materials &amp; Services</b>								
Office Supplies	6001	14,713	2,639	3,000	6,500			
Non-Capital Equipment	6004	-	-	-	-			
Computer Software & Licensing	6009	662	6,525	300	1,500			
Books & Publications	7003	-	-	-	1,550			
Memberships & Dues	7050	3,181	1,444	5,000	8,250			
Travel/Training/Mileage	7080	-	-	5,700	11,200			
Contracted Services	7105	6,075	6,360	15,600	16,000			
Medical Examiner	7150	-	283	8,000	-			
Witnesses	7201	-	-	1,000	2,000			
Prosecution Expense	7202	-	-	2,400	2,500			
R&M/Office Equipment	7601	-	-	-	-			
<b>Total Materials &amp; Services</b>		<b>24,631</b>	<b>17,251</b>	<b>41,000</b>	<b>49,500</b>	-	-	-
<b>Capital Outlay</b>								
Computers/Office Equipment	9020	1,829	522	-	2,000			
<b>Total Capital Outlay</b>		<b>1,829</b>	<b>522</b>	<b>-</b>	<b>2,000</b>	-	-	-
<b>Operating Contingency</b>								
Operating Contingency	9900	-	-	-	-			
<b>Total Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-	-
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	14,325	32,937	-	-			
<b>Total Unapp Ending Fund Bal</b>		<b>14,325</b>	<b>32,937</b>	<b>-</b>	<b>-</b>	-	-	-
<b>Total Expenditures</b>		<b>40,785</b>	<b>50,710</b>	<b>41,000</b>	<b>51,500</b>	-	-	-
<b>Law Enforcement Revenues minus Expenditures</b>		<b>-</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	-	-	-

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



<b>Law Enforcement</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Materials & Services		24,631	17,251	41,000	49,500	-	-	-
Total Capital Outlay		1,829	522	-	2,000	-	-	-
Total Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		<u>14,325</u>	<u>32,937</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Law Enforcement Totals</b>		<b><u>40,785</u></b>	<b><u>50,710</u></b>	<b><u>41,000</u></b>	<b><u>51,500</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

State mandated. Resources from fines on liquor related offenses. District attorney expends on liquor related offenses.

State find distribution discontinued effective January 1, 2013

BOC Order #13-032 Effective April 24, 2013 **REPEALED 7/22/2015**

BOC Order #15-057 Effective July 22, 2015 repealed Order #13-032 **REPEALED 1/25/2017**

BOC Order #17-006 Effective January 25, 2017 repealed Order #15-057 **REPEALED 3/27/2020**

BOC Order #20-024 Effective March 27, 2020 repealed Order #17-006

Current OMB Uniform Guidance Indirect Cost Allocation - \$712.50

Charged - \$0

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 150  
**Department:** 15000

<b>SB 1065</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	11,831	13,391	14,000	16,000			
SB 1065 Fines	4410	1,044	674	500	500			
Interest	4699	517	593	400	400			
<b>Total Revenues</b>		<b>13,391</b>	<b>14,658</b>	<b>14,900</b>	<b>16,900</b>	-	-	-
<b>Departmental Expense</b>								
<b>Materials &amp; Services</b>								
A/D Adolescent Service	7228	-	-	-	-	-	-	-
<b>Total Materials &amp; Services</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>								
Computers/Office Equipment	9020	-	-	-	-	-	-	-
Vehicles	9030	-	-	12,050	15,000			
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>12,050</b>	<b>15,000</b>	-	-	-
<b>Operating Contingency</b>								
Operating Contingency	9900	-	-	2,850	1,900			
<b>Total Contingency</b>		<b>-</b>	<b>-</b>	<b>2,850</b>	<b>1,900</b>	-	-	-
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	13,391	14,658	-	-	-	-	-
<b>Total Unapp Ending Fund Bal</b>		<b>13,391</b>	<b>14,658</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>13,391</b>	<b>14,658</b>	<b>14,900</b>	<b>1,900</b>	-	-	-
<b>SB 1065 Revenues minus Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Tillamook County  
Statement of Budget  
Fiscal Year July 1, 2026 - June 30, 2027

Total Materials & Services	-	-	-	-	-	-	-	-
Total Capital Outlay	-	-	12,050	15,000	-	-	-	-
Total Contingency	-	-	2,850	1,900	-	-	-	-
<b>Total Unappropriated Ending Fund Balance</b>		<b>13,391</b>	<b>14,658</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SB 1065 Totals</b>		<b>13,391</b>	<b>14,658</b>	<b>14,900</b>	<b>16,900</b>	<b>-</b>	<b>-</b>	<b>-</b>

State mandated. Fines received from court system for purposes of planning, operating and maintaining County Juvenile and adult corrections programs and facilities and approved drug and alcohol programs.  
Current OMB Uniform Guidance Indirect Cost Allocation - \$384.71  
Charged - \$0

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 152  
**Department:** 15200

<b>Tillamook Narcotics Team</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	13,840	13,385	13,000	14,354			
Forfeiture Revenue	4405	4,490	1,542	1,000	1,000			
Refunds & Reimbursements	4670	-	-	-	-			
Miscellaneous Revenue	4690	-	-	-	-			
Interest	4699	514	548	600	600			
<b>Total Revenues</b>		<b>18,844</b>	<b>15,476</b>	<b>14,600</b>	<b>15,954</b>	-	-	-
<b>Departmental Expense</b>								
<b>Materials &amp; Services</b>								
Office Supplies	6001	352	-	500	500			
Non-Capital Equipment	6004	-	-	2,000	2,000			
Operating Supplies	6005	-	-	500	500			
Computer Software & Licensing	6009	-	-	-	-			
Memberships & Dues	7050	20	20	-	-			
Travel/Training/Mileage	7080	3,717	1,620	5,400	5,400			
Special Investigations	7829	120	-	4,660	4,660			
Misc Materials & Services	7899	-	-	600	600			
Indirect Cost Allocation	8001	1,250	790	940	970			
<b>Total Materials &amp; Services</b>		<b>5,459</b>	<b>2,430</b>	<b>14,600</b>	<b>14,630</b>	-	-	-
<b>Capital Outlay</b>								
Buildings/Improvements	9040	-	-	-	-	-	-	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Contingency</b>								
Operating Contingency	9900	-	-	-	-	-	-	-
<b>Total Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	13,385	13,046	-	1,324	-	-	-
<b>Total Unapp Ending Fund Bal</b>		<b>13,385</b>	<b>13,046</b>	<b>-</b>	<b>1,324</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>18,844</b>	<b>15,476</b>	<b>14,600</b>	<b>15,954</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Tillamook Narcotics Team Revenues minus Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



<b>Tillamook Narcotics Team</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Materials & Services		5,459	2,430	14,600	14,630	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		<u>13,385</u>	<u>13,046</u>	<u>-</u>	<u>1,324</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Tillamook Narcotics Team Totals</b>		<b><u>18,844</u></b>	<b><u>15,476</u></b>	<b><u>14,600</u></b>	<b><u>15,954</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

Fund accounts for revenues received from drug forfeitures or grants dedicated to drug enforcement activities by the Tillamook Narcotics Team  
Fund is limited to cash available  
Current OMB Uniform Guidance Indirect Cost Allocation - \$1,723.28  
Charged - \$1,720

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 160  
**Department:** 16000, 16001, 16002, 16003, 16004, 16005

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
Public Works	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	8,023,964	6,455,788	6,085,700	6,484,700			
Road Permit Fees	4125	2,846	-	-	-			
Federal Forest Fees	4205	571,121	124,986	450,000	400,000			
Federal Grants	4225	326,014	690,203	-	-			
State Motor Vehicle Fees	4235	3,010,741	3,137,179	2,950,000	2,950,000			
FEMA	4250	-	-	-	-			
Fees	4301	415	310	-	-			
Refunds/Reimbursements	4670	52,503	12,140	-	-			
Miscellaneous Revenue	4690	46,943	1,940	-	-			
Sale of Assets	4695	-	59,969	-	-			
Interest	4699	265,816	303,594	150,000	200,000			
Intercounty/SW Administration	4700	30,000	30,000	30,000	30,000			
Intercounty/Work & Sales	4705	9,337	163	15,000	20,000			
Transfer from TLT Fund (Less GF actual costs)	4808	2,159,271	2,221,913	1,945,000	2,150,000			
Transfer from Trask Road Project	4826	-	-	-	-			
<b>Subtotal - Administration</b>	<b>16000</b>	<b>6,475,006</b>	<b>6,582,396</b>	<b>5,540,000</b>	<b>5,750,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
STPF (Surface Transportation Program/Federal)	4200	901,573	419,842	400,000	410,000			
Federal Grants	4264	-	-	-	-			
Fees	4301	-	-	-	-			
Refunds & Reimbursements	4670	26,809	2,715	-	-			
Intercounty/SW Administration	4700	-	-	-	-			
<b>Subtotal - Maintenance</b>	<b>16001</b>	<b>928,382</b>	<b>422,557</b>	<b>400,000</b>	<b>410,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Refunds/Reimbursements	4670	-	-	-	-			
<b>Subtotal - Construction</b>	<b>16002</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Road Approach Permits	4125	98,724	102,705	75,000	75,000			
Refunds & Reimbursements	4670	-	184	-	-			
Miscellaneous	4690	-	615	-	-			
Sale of Assets	4695	-	55	-	-			
<b>Subtotal - Engineering</b>	<b>16003</b>	<b>98,724</b>	<b>103,559</b>	<b>75,000</b>	<b>75,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Refunds & Reimbursements	4670	5,191	1,803	-	-			
Intercounty/Indirect Cost Allocation	4700	-	-	-	-			
Intercounty/Work & Sales	4705	-	106	-	-			
<b>Subtotal - Shop</b>	<b>16004</b>	<b>5,191</b>	<b>1,909</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>		<b>15,531,267</b>	<b>13,566,209</b>	<b>12,100,700</b>	<b>12,719,700</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Administrative Expense 16000</b>								
<b>Personal Services</b>								
<b>Salaries</b>								
Department Head	5100	118,973	123,664	130,500	144,000			
Professional/Technical	5300	-	-	-	-			
Administrative/Clerical	5400	94,058	110,776	128,400	144,200			
AFSCME Incentive	5750	-	-	1,000	1,500			
Out of Class	5896	-	66	-	-			
Leave Buy Out	5897	3,457	3,430	5,000	5,600			
Overtime	5899	4,605	2,389	2,000	2,000			
<b>Total Salaries</b>		<b>221,094</b>	<b>240,325</b>	<b>266,900</b>	<b>297,300</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Taxes &amp; Benefits</b>								
Employer's FICA	5950	16,323	18,306	21,300	23,700			
OR Paid Family Medical Leave	5952	853	921	1,100	1,200			
Worker Compensation	5955	981	1,359	2,200	2,400			
Unemployment	5960	-	-	-	-			

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Public Works</b>								
Health & Life Insurance	5965	76,048	91,110	87,257	90,360			
Retirement	5970	84,459	92,212	88,509	97,720			
OPSRP Retirement	5971	-	-	-	-			
VEBA	5980	4,255	5,525	4,140	3,960			
Uniform Allowance	5990	225	225	675	680			
<b>Total Taxes &amp; Benefits</b>		<b>183,144</b>	<b>209,657</b>	<b>205,181</b>	<b>220,020</b>	-	-	-
<b>Total Personal Services</b>		<b>404,238</b>	<b>449,982</b>	<b>472,081</b>	<b>517,320</b>	-	-	-
<b>Total Full-Time Equivalent</b>		<b>3.00</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>			
<b>Materials &amp; Services</b>								
Office Supplies	6001	2,506	3,797	3,500	3,500			
Non-Capital Equipment	6004	7,555	5,386	7,000	7,000			
Operating Supplies	6005	19	-	-	-			
Computer Software & Licensing	6009	3,933	4,845	6,000	5,000			
Printing & Advertising	7001	1,703	873	750	500			
Books & Publications	7003	207	-	300	-			
Postage & Shipping	7005	68	25	100	100			
Telephone	7007	8,402	8,388	9,500	7,500			
Network Fees	7012	450	450	700	700			
Recording Fees - Road Vacations	7014	-	-	-	750			
Public Relations	7022	-	130	450	100			
Memberships & Dues	7050	1,355	2,614	2,000	2,500			
Travel/Training/Mileage	7080	3,019	10,324	4,500	5,000			
Contracted Services	7105	22,503	8,249	2,500	50			
Legal	7110	12,298	14,349	30,000	35,000			
R&M/Office Equipment	7601	773	570	3,000	-			
Rebates & Refunds	7880	-	-	-	-			
Inactive Employee Insurance	7881	82,037	86,747	90,000	90,000			
Misc Materials & Services	7899	4,094	-	300	-			
Indirect Cost Allocation	8001	245,200	303,440	283,420	291,920			
<b>Total Materials &amp; Services</b>		<b>396,122</b>	<b>450,188</b>	<b>444,020</b>	<b>449,620</b>	-	-	-
<b>Capital Outlay</b>								
Computers/Office Equipment	9020	1,592	7,903	-	-	-	-	-
Vehicles	9030	-	-	-	-	-	-	-
Infrastructure/Federal Match	9083	62,572	-	-	-	-	-	-
<b>Total Capital Outlay</b>		<b>64,164</b>	<b>7,903</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers Out</b>								
Transfer to Bike Path	9816	30,000	30,000	30,000	30,000			
Transfer to Road Constr. Grant Fund	9825	1,850,000	1,100,000	450,000	1,500,000			
<b>Total Transfers Out</b>		<b>1,880,000</b>	<b>1,130,000</b>	<b>480,000</b>	<b>1,530,000</b>	-	-	-
<b>Operating Contingency</b>								
Operating Contingency	9900	-	-	800,000	500,000			
<b>Total Contingency</b>		<b>-</b>	<b>-</b>	<b>800,000</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	6,455,788	6,812,738	3,002,097	2,654,090			
<b>Total Unapp Ending Fund Bal</b>		<b>6,455,788</b>	<b>6,812,738</b>	<b>3,002,097</b>	<b>2,654,090</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Administrative Expenditures</b>		<b>9,200,312</b>	<b>8,850,811</b>	<b>5,198,198</b>	<b>5,651,030</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Administrative Revenue minus Expenditures</b>		<b>3,730,483</b>	<b>4,544,324</b>	<b>4,143,899</b>	<b>3,253,060</b>	<b>-</b>	<b>-</b>	<b>-</b>

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
<b>Public Works</b>	<b>Account No.</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested Budget</b>	<b>Proposed Budget</b>	<b>Approved Budget</b>	<b>Adopted Budget</b>
Maintenance Expense	16001							
Personal Services								
Salaries								
Management/Supervisory	5200	156,123	161,535	188,100	275,600			
Skilled/Service/Maintenance	5500	603,313	703,810	879,200	837,000			
AFSCME Incentive	5750	-	-	6,500	8,000			
Out of Class	5896	495	899	3,500	3,500			
Leave Buy Out	5897	4,767	12,418	20,600	21,400			
Overtime	5899	21,826	37,121	27,200	27,200			
Total Salaries		786,524	915,783	1,125,100	1,172,700	-	-	-
Taxes & Benefits								
Employer's FICA	5950	58,510	68,208	89,200	92,900			
OR Paid Family Medical Leave	5952	3,059	3,566	4,400	4,600			
Worker Compensation	5955	32,000	31,591	58,300	60,800			
Unemployment	5960	512	15	-	-			
Health & Life Insurance	5965	249,390	271,680	358,320	412,740			
Retirement	5970	296,895	311,738	345,008	292,600			
OPSRP Retirement	5971	-	1,997	5,197	12,220			
VEBA	5980	18,055	26,320	22,080	5,940			
Uniform Allowance	5990	6,214	6,968	7,400	7,400			
Total Taxes & Benefits		664,636	722,083	889,905	889,200	-	-	-
Total Personal Services		1,451,160	1,637,867	2,015,005	2,061,900	-	-	-
Total Full-Time Equivalent		14.00	15.00	16.00	16.00			
Materials & Services								
Office supplies	6001	79	-	-	-	-	-	-
Non-Capital Equipment	6004	-	3,913	1,000	1,000			
Operating Supplies	6005	18,850	19,503	20,000	18,000			
Small Tools & Minor Equipment	6007	6,951	11,578	15,000	10,000			
Fuel & Lubricants	6030	-	34	-	-			
Books & Publications	7003	1,240	-	-	500			
Insurance & Deductibles	7020	440	8,827	5,000	10,000			
Memberships & Dues	7050	-	460	1,000	1,000			
Travel/Training/Mileage	7080	9,634	5,392	8,000	8,000			
Contracted Services	7105	252,002	52,175	300,000	510,000			
Lab Tests	7210	220	40	1,000	1,000			
Medical Services	7211	2,169	3,280	1,800	1,500			
R&M/Office Equipment	7601	-	-	-	-			
R&M/Equipment	7605	1,966	815	1,500	2,000			
Equipment Rental	7610	6	800	1,000	1,000			
Permit Fees	7650	2,400	2,552	2,500	2,500			
Bridges	7651	19,026	-	-	-			
Culverts	7652	48,347	9,183	25,000	10,000			
Rock, Aggregate	7653	75,000	57,154	90,000	100,000			
Asphalt	7654	1,133,645	749,192	1,100,000	1,100,000			
Traffic Services/Signs	7655	54,333	31,816	40,000	45,000			
Paint Striping	7656	270,970	426,580	400,000	400,000			
Weed Control	7657	36,254	21,851	45,000	45,000			
Mitigations & Erosion Control	7658	-	720	1,200	1,000			
Chemical Toilets	7704	1,224	1,162	1,500	1,500			
Misc Materials & Services	7899	11,021	8,915	4,000	4,000			
Intercounty/Insurance	8002	75,053	76,783	82,000	90,200			
Total Materials & Services		2,020,828	1,492,726	2,146,500	2,363,200	-	-	-

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



			2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
			Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Public Works</b>	<b>Account No.</b>								
Capital Outlay									
	Vehicles	9030	123,237	50,400	400,000	300,000			
	Machinery/Equipment	9035	197,429	74,616	400,000	300,000			
<b>Total Capital Outlay</b>			<b>320,665</b>	<b>125,016</b>	<b>800,000</b>	<b>600,000</b>	-	-	-
<b>Total Maintenance Expenditures</b>			<b>3,792,653</b>	<b>3,255,609</b>	<b>4,961,505</b>	<b>5,025,100</b>	-	-	-
<b>Maintenance Revenue minus Expenditures</b>			<b>(2,864,271)</b>	<b>(2,833,051)</b>	<b>(4,561,505)</b>	<b>(4,615,100)</b>	-	-	-
Construction Expense	16002								
Materials & Services									
	Contracted Services	7105	-	-	-	-	-	-	-
<b>Total Materials &amp; Services</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital Outlay									
	Infrastructure/Right of Way	9080	-	-	50,000	-			
	Infrastructure/Pavement Preservation	9082	348,301	99,086	250,000	300,000			
	Infrastructure/Federal Match	9083	630,203	-	-	-			
<b>Total Capital Outlay</b>			<b>978,504</b>	<b>99,086</b>	<b>300,000</b>	<b>300,000</b>	-	-	-
<b>Total Construction Expenditures</b>			<b>978,504</b>	<b>99,086</b>	<b>300,000</b>	<b>300,000</b>	-	-	-
<b>Construction Revenue minus Expenditures</b>			<b>(978,504)</b>	<b>(99,086)</b>	<b>(300,000)</b>	<b>(300,000)</b>	-	-	-
Engineering Expense	16003								
Personal Services									
Salaries									
	Management/Supervisory	5200	17,382	91,351	100,600	118,000			
	Professional/Technical	5300	214,928	146,687	156,800	162,100			
	AFSCME Incentive	5750	-	-	1,000	1,500			
	Out of Class	5896	-	-	-	-			
	Leave Buy Out	5897	18,994	1,311	5,000	5,400			
	Overtime	5899	7,479	1,505	2,000	2,000			
<b>Total Salaries</b>			<b>258,783</b>	<b>240,854</b>	<b>265,400</b>	<b>289,000</b>	-	-	-
Taxes & Benefits									
	Employer's FICA	5950	19,208	17,851	21,200	23,000			
	OR Paid Family Medical Leave	5952	1,004	933	1,100	1,200			
	Worker Compensation	5955	2,171	5,597	3,800	4,100			
	Unemployment	5960	-	-	-	-			
	Health & Life Insurance	5965	39,183	45,435	44,889	57,220			
	Retirement	5970	99,546	111,510	87,962	94,970			
	OPSRP Retirement	5971	-	-	-	-			
	VEBA	5980	4,370	5,640	4,140	5,940			
	Uniform Allowance	5990	675	520	780	780			
<b>Total Taxes &amp; Benefits</b>			<b>166,158</b>	<b>187,486</b>	<b>163,871</b>	<b>187,210</b>	-	-	-
<b>Total Personal Services</b>			<b>424,940</b>	<b>428,340</b>	<b>429,271</b>	<b>476,210</b>	-	-	-
<b>Total Full-Time Equivalent</b>			<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>			
Materials & Services									
	Non-Capital Equipment	6004	9,878	3,301	5,000	2,000			
	Operating Supplies	6005	1,007	432	1,000	1,000			
	Computer Software & Licensing	6009	4,496	6,670	5,500	6,000			
	Books & Publications	7003	-	-	-	350			
	Memberships & Dues	7050	-	-	500	500			
	Travel/Training/Mileage	7080	378	-	3,000	3,000			

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Public Works</b>	<b>Account No.</b>							
	Consulting Services	7103	93,601	88,248	100,000	59,000		
	R&M/Building & Grounds	7450	2,036	-	-	-		
	Rebates & Refunds	7880	-	200	-	-		
	Misc Materials & Services	7899	-	-	500	50		
<b>Total Materials &amp; Services</b>			<b>111,395</b>	<b>98,851</b>	<b>115,500</b>	<b>71,900</b>	-	-
<b>Capital Outlay</b>								
	Machinery/Equipment	9035	-	-	-	-	-	-
<b>Total Capital Outlay</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Engineering Expenditures</b>			<b>536,336</b>	<b>527,191</b>	<b>544,771</b>	<b>548,110</b>	-	-
<b>Engineering Revenue minus Expenditures</b>			<b>(437,612)</b>	<b>(423,632)</b>	<b>(469,771)</b>	<b>(473,110)</b>	-	-
<b>Shop Expense</b>	<b>16004</b>							
<b>Personal Services</b>								
<b>Salaries</b>								
	Management/Supervisor	5200	97,733	38,888	93,600	93,000		
	Skilled/Service/Maintenance	5500	184,269	182,527	135,900	158,000		
	AFSCME Incentive	5750	-	-	1,500	1,500		
	Out of Class	5896	-	58	-	-		
	Leave Buy Out	5897	-	35,664	4,500	4,900		
	Overtime	5899	257	787	2,400	2,400		
<b>Total Salaries</b>			<b>282,258</b>	<b>257,925</b>	<b>237,900</b>	<b>259,800</b>	-	-
<b>Taxes &amp; Benefits</b>								
	Employer's FICA	5950	20,534	19,150	18,900	20,700		
	OR Paid Family Medical Leave	5952	1,074	1,001	1,000	1,100		
	Worker Compensation	5955	9,764	10,166	12,500	13,700		
	Unemployment	5960	-	-	-	-		
	Health & Life Insurance	5965	84,214	62,178	60,632	82,910		
	Retirement	5970	101,375	87,794	78,404	85,060		
	OPSRP Retirement	5971	-	-	-	-		
	VEBA	5980	5,520	5,870	4,140	5,940		
	Uniform Allowance	5990	900	1,950	1,750	1,750		
<b>Total Taxes &amp; Benefits</b>			<b>223,381</b>	<b>188,109</b>	<b>177,326</b>	<b>211,160</b>	-	-
<b>Total Personal Services</b>			<b>505,639</b>	<b>446,034</b>	<b>415,226</b>	<b>470,960</b>	-	-
<b>Total Full-Time Equivalent</b>			<b>4.00</b>	<b>4.00</b>	<b>3.00</b>	<b>3.00</b>		
<b>Materials &amp; Services</b>								
	Non-Capital Equipment	6004	-	2,150	-	-		
	Operating Supplies	6005	19,604	18,101	25,000	20,000		
	Small Tools & Minor Equipment	6007	6,853	21,538	25,000	25,000		
	Computer Software & Licensing	6009	-	-	3,000	4,500		
	Fuel & Lubricants	6030	157,704	125,566	220,000	200,000		
	Books & Publications	7003	912	-	500	500		
	Travel/Training/Mileage	7080	-	698	3,000	1,500		
	Utilities	7410	45	-	-	-		
	R&M/Building & Grounds	7450	-	2,800	-	-		
	R&M/Vehicles	7603	-	-	-	-		
	R&M/Equipment	7605	287,580	181,787	230,000	230,000		
	Traffic Services/Signs	7655	209	340	-	-		
	Misc Materials & Services	7899	-	-	-	-		
<b>Total Materials &amp; Services</b>			<b>472,907</b>	<b>352,981</b>	<b>506,500</b>	<b>481,500</b>	-	-

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



			2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
			Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Public Works	Account No.					Budget	Budget	Budget	Budget
Capital Outlay									
	Buildings/Improvements	9040	-	-	-	-	-	-	-
Total Capital Outlay			-	-	-	-	-	-	-
Total Shop Expenditures			978,546	799,015	921,726	952,460	-	-	-
<b>Shop Revenue minus Expenditures</b>			<b>(978,546)</b>	<b>(799,015)</b>	<b>(921,726)</b>	<b>(952,460)</b>	-	-	-
Buildings Expense	16005								
Materials & Services									
	Operating Supplies	6005	11	9	-	-	-	-	-
	Contracted Services	7105	-	4,975	120,000	175,000	-	-	-
	Utilities	7410	10,375	10,640	12,500	10,000	-	-	-
	Water Fees	7415	1,468	1,920	2,500	2,000	-	-	-
	Sewer Fees	7416	2,130	2,225	3,000	2,500	-	-	-
	Garbage Collection	7420	3,586	4,275	4,000	3,500	-	-	-
	Janitorial Services	7430	2,310	3,135	3,500	3,000	-	-	-
	R&M/Building & Grounds	7450	22,562	6,820	10,000	15,000	-	-	-
	R&M/Equipment	7605	-	499	14,000	12,000	-	-	-
Total Materials & Services			42,441	34,498	169,500	223,000	-	-	-
Capital Outlay									
	Machinery/Equipment	9035	-	-	5,000	20,000	-	-	-
	Buildings/Improvements	9040	2,475	-	-	-	-	-	-
Total Capital Outlay			2,475	-	5,000	20,000	-	-	-
Total Buildings Expenditures			44,916	34,498	174,500	243,000	-	-	-
<b>Buildings Revenue minus Expenditures</b>			<b>(44,916)</b>	<b>(34,498)</b>	<b>(174,500)</b>	<b>(243,000)</b>	-	-	-
<b>Public Works Revenues minus Expenditures</b>			-	-	-	-	-	-	-

Tillamook County  
Statement of Budget  
Fiscal Year July 1, 2026 - June 30, 2027

Total Personal Services	2,785,977	2,962,222	3,331,583	3,526,390	-	-	-
Total Materials & Services	3,043,694	2,429,244	3,382,020	3,589,220	-	-	-
Total Capital Outlay	1,365,808	232,005	1,105,000	920,000	-	-	-
Total Transfers Out	1,880,000	1,130,000	480,000	1,530,000	-	-	-
Total Contingency	-	-	800,000	500,000	-	-	-
Total Unappropriated Ending Fund Balance	6,455,788	6,812,738	3,002,097	2,654,090	-	-	-
<b>Public Works Totals</b>	<b>15,531,267</b>	<b>13,566,209</b>	<b>12,100,700</b>	<b>12,719,700</b>	-	-	-

Dedicated to construction and maintenance of the County's roads and bridges.

FY 21/22 Supplemental Budget BO #22-040 Increase Transfer from TLT Fund \$1,345,000, Increase Personal Services 16000-5897 \$21,000, 16001-5897 \$17,000

Materials & Services 16002-7105 \$362,000, Capital Outlay 16001-9030 \$250,000, 16002-9080 \$695,000

FY 22/23 Supplemental Budget BO #23-039 Increase Transfer from TLT Fund \$700,000, Increase Materials & Services 160001-7656 \$600,000,

Increase Capital Outlay 16001-9030 \$100,000

Current OMB Uniform Guidance Indirect Cost Allocation - \$255,531.96

Charged - \$255,530.00

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 163  
**Department:** 16300

Bike Path	Account No.	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	130,449	136,334	122,000	130,000			
Refunds & Reimbursements	4670	-	-	-	-			
Interest	4699	5,886	6,351	3,000	3,000			
Transfer from Road Fund	4802	30,000	30,000	30,000	30,000			
<b>Total Revenues</b>		<b>166,334</b>	<b>172,685</b>	<b>155,000</b>	<b>163,000</b>	-	-	-
<b>Departmental Expense</b>								
<b>Materials &amp; Services</b>								
Operating Supplies	6005	-	4,263	-	-	-	-	-
<b>Total Materials &amp; Services</b>		<b>-</b>	<b>4,263</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>								
Infrastructure/New Construction	9081	30,000	34,834	75,000	75,000			
<b>Total Capital Outlay</b>		<b>30,000</b>	<b>34,834</b>	<b>75,000</b>	<b>75,000</b>	-	-	-
<b>Operating Contingency</b>								
Operating Contingency	9900	-	-	30,000	20,000			
<b>Total Contingency</b>		<b>-</b>	<b>-</b>	<b>30,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	136,334	133,588	50,000	68,000			
<b>Total Unapp Ending Fund Bal</b>		<b>136,334</b>	<b>133,588</b>	<b>50,000</b>	<b>68,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>166,334</b>	<b>172,685</b>	<b>155,000</b>	<b>163,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Bike Path Revenues minus Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Tillamook County  
Statement of Budget  
Fiscal Year July 1, 2026 - June 30, 2027

Total Materials & Services	-	-	-	-	-	-	-	-
Total Capital Outlay	30,000	34,834	75,000	75,000	-	-	-	-
Total Contingency	-	-	30,000	20,000	-	-	-	-
<b>Total Unappropriated Ending Fund Balance</b>	<b>136,334</b>	<b>133,588</b>	<b>50,000</b>	<b>68,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Bike Path Totals</b>	<b>166,334</b>	<b>168,422</b>	<b>155,000</b>	<b>163,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Statutory requirement to account for funds to be set aside for maintenance and construction of bike paths on County roads.  
Road department is reimbursed from these funds.  
FY 22/23 Supplemental Budget BO #23-039 Increase Refunds & Reimbursement \$50,000, Increase Capital Outlay \$50,000  
Current OMB Uniform Guidance Indirect Cost Allocation - \$0  
Charged - \$0

TILLAMOOK COUNTY  
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Fund: 170  
Department: 17000, 17001, 17001A, 17002, 17003,  
17003A, 17004, 17005, 17010, 17011

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
Health & Human Services	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Departmental Revenue								
Beginning Fund Balance	4000	5,002,011	4,500,579	3,000,000	2,000,000			
Federal Grants	4225	12,051	4,770	-	-			
ARP Bridge Funding (Telehealth)	4225	6,723	21,154	-	-			
Community Health Centers (Federal HRSA)/FYE25	4225	2,495,285	2,549,428	2,516,239	2,516,239			
HIV/STI/Statewide Services - LPHA/FYE26	4225	-	-	10,593	10,593			
CHC COVID Expanded Capacity Vaccination/FYE25	4225	50,544	-	-	-			
American Rescue Plan Capital - COVID19	4225	-	-	-	-			
American Rescue Plan - COVID19	4225	330,124	-	-	-			
Immunization Spec Payts (Federal PE.43)/FYE25	4225	18,790	46,446	30,403	13,221			
Child & Adolescent (MCH Title V PE.42)/FYE25	4225	21,279	21,636	22,695	21,286			
Family Planning (Reproductive Hlth-PE.41 & PE.46)/FYE25	4225	16,596	16,846	12,688	17,444			
WIC Grant (PE.40)/FYE25	4225	126,589	149,084	149,857	155,376			
Water Grant (PE.50)/FYE25	4225	26,794	29,230	24,358	25,576			
MCH Perinatal (PE.42)-Prog 170019/FYE25	4225	972	3,087	1,539	3,096			
Public Hlth Emergency Prep (PE.12)/FYE25	4225	70,256	70,517	70,199	69,832			
TB Case Management (PE.03) Federal/FYE25	4225	-	-	300	-			
Community Health Centers COVID Exp. Cap. Vac./FYE25	4225	16,099	-	-	-			
HRSA Expanded Capacity Coronavirus Test	4225	-	-	-	-			
State Support/Public Health/FYE25	4225	93,687	(32,339)	-	-			
SHCH - Diabetes/FYE25	4225	0	0	-	-			
ARPA WF Funding (PE 51-03) Prog. COVID19	4225	-	-	-	-			
Public Health Modernization (PE51-05)/FYE25	4225	(128,200)	159,466	-	-			
HRSA Rural Health Network Development PIng/FYE25	4225	30,399	56,766	216,900	258,487			
State Grants	4250	192,509	-	-	-			
STD Client Services (PE.10)	4250	-	-	87,830	-			
WIC Grant (PE.40)/FYE25	4250	1,715	1,691	1,691	1,235			
Reproductive Hlth-PE46-04 /FYE25	4250	-	181,500	-	-			
Child & Adolescent (MCH)/FYE25	4250	-	-	-	-			
Water Grant (PE.50)/FYE25	4250	17,862	19,486	24,358	25,576			
Tobacco Grant (PE.13)/FYE25	4250	63,807	98,754	278,822	129,175			
State Support/Public Health (PE.01)/FYE25	4250	32,249	34,361	34,361	35,612			
Babies 1st Maternity Case Mngmnt (PE.41)/FYE25	4250	-	-	6,844	6,882			
Child & Adolescent (MCH/Title V PE.42)/FYE25	4250	995	-	1,539	-			
Immunization Spec Payts (State PE.43)/FYE25	4250	-	-	30,403	-			
MCH Perinatal (PE.42)-Prog 170019/FYE25	4250	8,270	10,423	1,539	3,096			
Ryan White Fund (PE.08)/FYE25	4250	-	-	-	-			
CPCCO TCW/CHW/FYE25	4250	-	-	-	-			
CPCCO Behavioral Health Integration/FYE25	4250	725,691	422,811	-	-			
CPCCO Wellness Grant/FYE25	4250	-	-	-	-			
CPCCO Miscellaneous Grants/FYE25	4250	-	-	600,000	600,000			
Cacoon Grant/FYE25	4250	-	13,061	13,061	13,061			
SRCH Diabetes/FYE25	4250	-	-	-	-			
OHA BHRN M110 Behavioral Health Resource/FYE25	4250	207,773	124,250	126,500	126,500			
TB Case Management (PE.03) State/FYE25	4250	300	300	300	-			
TFCC Health Equity & Inclusion/FYE25	4250	-	-	-	-			
LPHA Leadership, Govern. & Prog. Impl. (PE 51-01)	4250	-	-	-	338,542			
Public Health Modernization (PE51-05)/FYE25	4250	67,620	329,795	-	-			
HIV/STI/Statewide Services - LPHA/FYE26	4250	-	-	51,354	51,354			
Donations	4269	4,588	100	5,000	5,000			
Rent	4280	-	6,186	10,000	10,000			
Local/Community Funding	4290	199,072	165,527	25,000	25,000			
TFCC Health Equity & Inclusion/FYE22	4290	-	-	-	-			
OHSU Community Partnership Pgm Sp Call	4290	-	-	-	-			
Health Dept Fees	4370	40,609	17,090	50,000	50,000			
Medicaid	4371	3,305,202	3,227,644	4,000,000	4,999,846			
Environmental Health	4372	190,700	215,101	300,000	300,000			
Self Pay (was Patient Fees)	4373	157,654	137,169	250,000	250,000			
Insurance (was Patient Insurance Fees)	4374	550,270	556,624	750,000	800,000			
Medicare	4375	514,043	716,383	800,000	900,000			
Prescription Program	4376	3,275	85,102	150,000	100,000			
School Contracts	4378	-	-	100,000	-			
Contracted Provider Svcs (TYAC & TCSO Contract)	4379	23,760	34,560	50,000	50,000			

TILLAMOOK COUNTY  
FY2026-27 Annual Budget



		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Health &amp; Human Services</b>	<b>Account No.</b>							
	FP Expansion Project Fees	4381	10,608	11,850	50,000	30,000		
	Uncollectable Allowance	4384	6,910	6,230	20,000	20,000		
	Medical Managed Care Fees (Non-Capitated)	4386	1,923,973	1,354,668	3,000,000	3,000,000		
	City of Rockaway Beach	4390	900	-	-	-		
	Refunds & Reimbursements	4670	6,345	7,620	10,000	10,000		
	Miscellaneous Revenue	4690	1,880	5,032	5,000	5,000		
	Sale of Assets	4695	-	-	1,000	1,000		
	Interest	4699	204,601	166,168	70,000	170,000		
	Transfer from GF/for Public Health Programs	4800	287,500	287,500	300,000	350,000		
	Transfer from Ntl. Opioid Settlement	4830	-	9,227	35,280	-		
	Operating Revenue		11,938,667	11,342,306	14,295,653	15,498,029	-	-
	<b>Total Revenues</b>		16,940,678	15,842,885	17,295,653	17,498,029	-	-
HHS Administrative Expense	17000							
Personal Services								
Salaries								
	Department Head	5100	63,056	65,542	63,765	77,412		
	Management/Supervisory	5200	86,880	203,803	275,428	310,344		
	Professional/Technical	5300	-	8,015	-	-		
	Administrative/Clerical	5400	246,706	287,215	338,305	361,702		
	Skilled/Service/Maintenance	5500	1,768	7,403	10,320	12,075		
	AFSCME Incentive	5750	-	-	2,835	3,000		
	Out of Class	5896	1,377	3,112	-	-		
	Leave Buy Out	5897	958	-	13,227	14,645		
	Overtime	5899	30,697	20,167	5,000	5,000		
	Total Salaries		431,442	595,256	708,880	784,178	-	-
Taxes & Benefits								
	Employer's FICA	5950	32,157	44,536	56,484	62,494		
	OR Paid Family Medical Leave	5952	1,682	2,329	-	-		
	Worker Compensation	5955	874	822	5,854	6,406		
	Unemployment	5960	-	-	-	-		
	Health & Life Insurance	5965	94,487	118,825	143,420	119,839		
	Retirement	5970	146,960	187,114	246,239	256,040		
	OPSRP Retirement	5971	-	-	-	-		
	OPSRP Retirement	5975	-	1,500	-	-		
	VEBA	5980	8,137	14,095	12,696	16,335		
	Uniform Allowance	5990	30	52	-	-		
	Total Taxes & Benefits		284,327	369,273	464,693	461,114	-	-
	Total Personal Services		715,769	964,529	1,173,573	1,245,292	-	-
	Total Full-Time Equivalent		6.00	6.73	6.55	8.25		
Materials & Services								
	Office Supplies	6001	4,842	2,164	4,900	4,200		
	Non-Capital Equipment	6004	-	-	700	2,800		
	Operating Supplies	6005	203	88	-	-		
	Small Tools & Minor Equipment	6007	-	-	280	1,400		
	Computer Software & Licensing	6009	3,710	3,407	35,000	28,000		
	Computer Supplies	6011	5,929	1,763	4,200	-		
	Fuel & Lubricants	6030	585	824	-	2,201		
	Patient Special Needs	6114	-	-	-	1,000		
	Uniforms	6251	-	-	-	-		
	Outreach	6501	-	-	-	-		
	Printing & Advertising	7001	-	-	6,300	9,800		
	Books & Publications	7003	538	-	170	280		
	Postage & Shipping	7005	(828)	1,945	1,400	2,100		
	Telephone	7007	18,266	20,016	8,400	5,600		
	Cataloging	7011	-	150	-	-		
	Network Fees	7012	-	-	140	140		
	Bank Fees	7013	1,246	1,048	2,100	1,400		
	Insurance & Deductibles	7020	-	-	700	14		
	Public Relations	7022	-	2,200	-	-		
	Memberships & Dues	7050	1,905	2,226	4,200	5,600		
	Travel/Training/Mileage	7080	1,997	1,835	3,500	3,500		
	Professional Services	7101	65,168	76,717	9,750	-		
	Consulting Services	7103	-	-	10,000	-		
	Contracted Services	7105	21,449	33,292	7,380	8,812		

TILLAMOOK COUNTY  
FY2026-27 Annual Budget



		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
Health & Human Services	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
	Legal	7110	2,880	553	10,000	20,000		
	Rent	7401	20,698	57,388	35,000	19,600		
	Utilities	7410	5,784	6,223	5,600	4,900		
	Water Fees	7415	329	425	700	700		
	Sewer Fees	7416	468	445	840	840		
	Garbage Collection	7420	983	1,029	2,800	2,800		
	Janitorial Services	7430	1,320	2,575	7,000	4,200		
	Janitorial Supplies	7431	208	-	1,400	700		
	R&M/Building & Grounds	7450	597	23,908	10,500	7,000		
	R&M/Office Equipment	7601	4,080	2,483	2,100	2,800		
	R&M/Vehicles	7603	(263)	(863)	-	-		
	R&M/Equipment	7605	70	41	3,500	2,800		
	Storage Rental	7611	242	260	3,500	4,200		
	Permit Fees	7650	-	-	-	-		
	Rebates & Refunds	7880	-	-	-	-		
	Health Insurance/Retirees	7881	81,933	83,028	100,000	100,000		
	Misc Materials & Services	7899	87	-	-	-		
	Indirect Cost Allocation	8001	95,250	98,520	100,140	103,148		
	Intercounty/Insurance	8002	5,724	5,676	6,440	7,000		
	Intercounty/IS Support	8007	-	-	-	-		
<b>Total Materials &amp; Services</b>			<b>345,398</b>	<b>429,366</b>	<b>388,640</b>	<b>357,535</b>	-	-
<b>Capital Outlay</b>								
	Furniture/Fixtures	9015	-	-	5,000	5,000		
	Computers/Office Equipment	9020	315	-	1,400	5,000		
	Software	9025	-	-	9,800	-		
	Machinery/Equipment	9035	-	-	6,000	6,000		
	Buildings/Improvements	9040	-	-	-	500,000		
<b>Total Capital Outlay</b>			<b>315</b>	<b>-</b>	<b>22,200</b>	<b>516,000</b>	-	-
<b>Operating Contingency</b>								
	Operating Contingency	9900	-	-	-	-	-	-
<b>Total Contingency</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unapp Ending Fund Bal</b>								
	Unapp Ending Fund Bal	9995	4,500,579	2,944,269	-	-	-	-
<b>Total Unapp Ending Fund Bal</b>			<b>4,500,579</b>	<b>2,944,269</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>HHS Administrative Expenditures</b>			<b>5,562,061</b>	<b>4,338,163</b>	<b>1,584,413</b>	<b>2,118,827</b>	<b>-</b>	<b>-</b>

TILLAMOOK COUNTY  
FY2026-27 Annual Budget



			2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
			Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Health & Human Services	Account No.					Budget	Budget	Budget	Budget
HHS Primary Care Central Expense	17001								
Personal Services									
Salaries									
	Management/Supervisory	5200	396,678	421,579	479,652	462,873			
	Professional/Technical	5300	1,386,833	1,490,533	1,561,827	1,479,333			
	Performance Pay	5300	-	-	120,000	120,000			
	Administrative/Clerical	5400	473,758	516,297	669,423	564,364			
	Skilled/Service/Maintenance	5500	19,628	14,805	20,640	24,151			
	AFSCME Incentive	5750	-	-	14,800	10,500			
	Stipend	5895	21,120	23,970	-	-			
	Out of Class	5896	226	294	-	-			
	Leave Buy Out	5897	4,584	11,426	52,530	48,668			
	Overtime	5899	23,902	23,560	18,000	18,000			
	<b>Total Salaries</b>		<b>2,326,729</b>	<b>2,502,464</b>	<b>2,936,872</b>	<b>2,727,889</b>			
Taxes & Benefits									
	Employer's FICA	5950	148,179	164,186	233,765	217,391			
	OR Paid Family Medical Leave	5952	7,190	13,983	11,000	-			
	Worker Compensation	5955	7,162	5,345	24,834	23,923			
	Unemployment	5960	-	5,831	6,000	6,000			
	Health & Life Insurance	5965	437,313	458,779	521,750	456,077			
	Retirement	5970	902,410	833,673	977,892	891,491			
	OPSRP Retirement	5971	-	-	-	-			
	Moving Reimbursement	5975	-	-	-	0			
	VEBA	5980	34,616	49,157	40,986	48,609			
	Uniform Allowance	5990	1,994	1,555	2,025	1,575			
	<b>Total Taxes &amp; Benefits</b>		<b>1,538,863</b>	<b>1,532,509</b>	<b>1,818,252</b>	<b>1,645,066</b>			
<b>Total Personal Services</b>			<b>3,865,592</b>	<b>4,034,973</b>	<b>4,755,124</b>	<b>4,372,955</b>			
<b>Total Full-Time Equivalent</b>			<b>24.93</b>	<b>23.47</b>	<b>29.70</b>	<b>24.55</b>			
Materials & Services									
	Office Supplies	6001	16,547	18,467	17,500	15,000			
	Non-Capital Equipment	6004	-	1,600	2,500	10,000			
	Operating Supplies	6005	55,793	38,615	80,400	54,000			
	Small Tools & Minor Equipment	6007	836	3,319	1,000	5,000			
	Computer Software & Licensing	6009	138,489	135,629	125,000	100,000			
	Computer Supplies	6011	40,133	5,777	15,000	7,860			
	Fuel & Lubricants	6030	1,053	930	3,600	3,600			
	Drugs & Vaccines	6110	86,590	105,015	216,000	144,000			
	Patient Prescriptions	6111	967	98,402	54,000	43,200			
	Prescription Labeling	6112	-	-	100	100			
	Patient Special Needs	6114	-	-	70	3,000			
	Patient Transportation	6115	152	-	70	100			
	Uniforms	6251	-	-	-	-			
	Outreach	6501	-	-	-	-			
	Printing & Advertising	7001	29,967	36,655	22,500	35,000			
	Books & Publications	7003	531	611	600	1,000			
	Postage & Shipping	7005	3,538	5,716	5,000	7,500			
	Telephone	7007	13,143	13,352	30,000	20,000			
	Network Fees	7012	-	-	500	500			
	Bank Fees	7013	5,208	4,253	7,500	5,000			
	Insurance & Deductibles	7020	2,256	42	2,500	50			
	Public Relations	7022	15,190	5,815	28,800	14,400			
	Memberships & Dues	7050	12,569	33,578	15,000	20,000			
	Provider CME Training	7054	7,292	7,930	26,400	23,040			
	Travel/Training/Mileage	7080	2,486	3,153	12,500	12,500			
	Professional Services	7101	47,066	46,208	236,650	192,800			
	Contracted Services	7105	199,145	628,515	328,889	401,850			
	Legal	7110	-	5,393	-	-			
	Legal Settlements	7111	-	-	-	-			
	Lab Tests	7210	11,905	26,363	14,400	11,520			
	Rent	7401	45,514	45,514	125,000	70,000			
	Utilities	7410	7,003	6,956	20,000	17,500			
	Water Fees	7415	847	797	2,500	2,500			
	Sewer Fees	7416	899	649	3,000	3,000			
	Garbage Collection	7420	7,247	7,874	10,000	10,000			

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		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Health &amp; Human Services</b>								
	Janitorial Services	7430	15,970	29,165	25,000	15,000		
	Janitorial Supplies	7431	5,537	5,802	5,000	2,500		
	R&M/Building & Grounds	7450	36,516	50,508	37,500	25,000		
	R&M/Office Equipment	7601	5,114	3,150	7,500	10,000		
	R&M/Vehicles	7603	1,286	599	7,200	7,200		
	R&M/Equipment	7605	5,482	2,786	12,500	10,000		
	Storage Rental	7611	7,726	7,600	12,500	15,000		
	Permit Fees	7650	-	-	-	-		
	Rebates & Refunds	7880	3,709	4,603	7,040	4,400		
	Misc Materials & Services	7899	977	216	-	-		
	Indirect Cost Allocation	8001	374,220	387,070	357,640	368,385		
	Intercounty/Insurance	8002	22,486	22,541	23,000	25,000		
	Intercounty/IS Support	8007	-	-	-	-		
<b>Total Materials &amp; Services</b>			<b>1,231,389</b>	<b>1,801,166</b>	<b>1,901,859</b>	<b>1,716,505</b>	-	-
<b>Capital Outlay</b>								
	Furniture/Fixtures	9015	-	-	-	-	-	-
	Computers/Office Equipment	9020	4,121	5,696	5,000	-	-	-
	Software	9025	-	-	35,000	-	-	-
	Machinery/Equipment	9035	9,453	-	-	-	-	-
	Buildings/Improvements	9040	-	-	100,000	100,000	-	-
	Construction in Progress	9070	-	-	-	1,000,000	-	-
<b>Total Capital Outlay</b>			<b>13,574</b>	<b>5,696</b>	<b>140,000</b>	<b>1,100,000</b>	-	-
<b>HHS Primary Care Central Expenditures</b>			<b>5,110,555</b>	<b>5,841,835</b>	<b>6,796,983</b>	<b>7,189,460</b>	-	-

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		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Health & Human Services	Account No.				Budget	Budget	Budget	Budget
HHS Primare Care North Expense	17001A							
Personal Services								
Salaries								
Professional/Technical	5300	-	-	72,898	-	-	-	-
Administrative/Clerical	5400	-	-	-	-	-	-	-
Skilled/Service/Maintenance	5500	-	-	-	-	-	-	-
AFSCME Incentive	5750	-	-	575	-	-	-	-
Out of Class	5896	-	-	-	-	-	-	-
Leave Buy Out	5897	-	-	1,403	-	-	-	-
Overtime	5899	-	-	-	-	-	-	-
Total Salaries				74,876	-	-	-	-
Taxes & Benefits								
Employer's FICA	5950	-	-	5,944	-	-	-	-
OR Paid Family Medical Leave	5952	-	-	300	-	-	-	-
Worker Compensation	5955	81	223	631	-	-	-	-
Unemployment	5960	-	-	-	-	-	-	-
Health & Life Insurance	5965	152	-	10,320	-	-	-	-
Retirement	5970	11,001	8,983	26,097	-	-	-	-
OPSRP Retirement	5971	-	-	-	-	-	-	-
VEBA	5980	-	-	552	-	-	-	-
Uniform Allowance	5990	-	-	-	-	-	-	-
Total Taxes & Benefits		11,234	9,205	43,844	-	-	-	-
Total Personal Services		11,234	9,205	118,720	-	-	-	-
Total Full-Time Equivalent		0.45	0.40	0.40	-	-	-	-
Materials & Services								
Office Supplies	6001	83	264	1,230	-	-	-	-
Non-Capital Equipment	6004	2,348	282	170	-	-	-	-
Operating Supplies	6005	10,514	7,840	3,000	-	-	-	-
Small Tools & Minor Equipment	6007	69	-	70	-	-	-	-
Computer Software & Licensing	6009	33,853	33,687	8,750	-	-	-	-
Computer Supplies	6011	1,499	716	1,050	-	-	-	-
Fuel & Lubricants	6030	35	18	250	-	-	-	-
Drugs & Vaccines	6110	-	87	15,000	-	-	-	-
Patient Prescriptions	6111	-	-	3,750	-	-	-	-
Patient Special Needs	6114	-	-	10	-	-	-	-
Patient Transportation	6115	-	-	10	-	-	-	-
Uniforms	6251	-	-	-	-	-	-	-
Outreach	6501	-	-	-	-	-	-	-
Printing & Advertising	7001	1,768	2,103	1,575	-	-	-	-
Books & Publications	7003	102	115	40	-	-	-	-
Postage & Shipping	7005	14	14	350	-	-	-	-
Telephone	7007	942	897	2,105	-	-	-	-
Network Fees	7012	-	-	40	-	-	-	-
Bank Fees	7013	310	261	530	-	-	-	-
Insurance & Deductibles	7020	-	-	170	-	-	-	-
Public Relations	7022	-	-	2,000	-	-	-	-
Memberships & Dues	7050	2,853	7,491	1,050	-	-	-	-
Provider CME Training	7054	-	-	1,800	-	-	-	-
Travel/Training/Mileage	7080	-	-	875	-	-	-	-
Professional Services	7101	525	542	16,800	-	-	-	-
Contracted Services	7105	29,383	28,335	23,620	-	-	-	-
Lab Tests	7210	-	-	1,000	-	-	-	-
Rent	7401	11,352	11,352	8,750	-	-	-	-
Utilities	7410	2,700	1,195	1,400	-	-	-	-
Water Fees	7415	-	2	170	-	-	-	-
Sewer Fees	7416	-	-	205	-	-	-	-
Garbage Collection	7420	964	470	700	-	-	-	-
Janitorial Services	7430	225	1,125	1,745	-	-	-	-
Janitorial Supplies	7431	52	-	350	-	-	-	-
R&M/Building & Grounds	7450	28	482	2,625	-	-	-	-
R&M/Office Equipment	7601	4	-	520	-	-	-	-
R&M/Vehicles	7603	39	11	500	-	-	-	-
R&M/Equipment	7605	17	10	875	-	-	-	-
Storage Rental	7611	60	55	870	-	-	-	-

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		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Health & Human Services	Account No.				Budget	Budget	Budget	Budget
	Permit Fees	7650	-	-	-	-	-	-
	Rebates & Refunds	7880	-	-	480	-	-	-
	Misc Materials & Services	7899	-	-	-	-	-	-
	Indirect Cost Allocation	8001	23,810	24,630	25,030	-	-	-
	Intercounty/Insurance	8002	1,431	1,421	1,610	-	-	-
	Intercounty/IS Support	8007	-	-	-	-	-	-
Total Materials & Services			124,981	123,403	131,075	-	-	-
Capital Outlay								
	Furniture/Fixtures	9015	-	-	-	-	-	-
	Computers/Office Equipment	9020	224	570	350	-	-	-
	Software	9025	-	-	2,450	-	-	-
	Machinery/Equipment	9035	2,087	-	-	-	-	-
Total Capital Outlay			2,310	570	2,800	-	-	-
HHS Primary Care North Expenditures			138,526	133,178	252,595	-	-	-

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		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Health & Human Services	Account No.				Budget	Budget	Budget	Budget
HHS Dental Expense	17002							
Personal Services								
Salaries								
Department Head	5100	9,518	9,893	12,753	15,482			
Management/Supervisory	5200	48,069	128,746	86,087	172,282			
Administrative/Clerical	5400	291,594	204,188	359,577	339,154			
Skilled/Service/Maintenance	5500	1,768	7,403	10,320	12,075			
Part-time/Temporary	5600	-	8,360	-	-			
AFSCME Incentive	5750	-	-	2,655	2,000			
Out of Class	5896	291	77	-	-			
Leave Buy Out	5897	15,789	4,638	9,014	10,366			
Overtime	5899	2,490	1,216	-	-			
Total Salaries		369,520	364,520	480,406	551,359	-	-	-
Taxes & Benefits								
Employer's FICA	5950	26,951	26,809	38,220	43,949			
OR Paid Family Medical Leave	5952	1,409	1,402	1,700	-			
Worker Compensation	5955	805	629	4,151	4,754			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	125,460	121,382	170,994	167,967			
Retirement	5970	103,164	123,459	167,808	182,559			
OPSRP Retirement	5971	-	-	-	-			
VEBA	5980	6,681	10,449	9,798	14,315			
Uniform Allowance	5990	30	52	-	-			
Total Taxes & Benefits		264,501	284,181	392,671	413,544	-	-	-
Total Personal Services		634,022	648,701	873,077	964,903	-	-	-
Total Full-Time Equivalent		3.28	5.09	7.10	7.23			
Materials & Services								
Office Supplies	6001	3,289	2,489	3,150	2,700			
Non-Capital Equipment	6004	1,978	10,361	450	1,800			
Operating Supplies	6005	56,430	62,625	10,000	18,750			
Small Tools & minor Equipment	6007	-	-	180	900			
Computer Software & Licensing	6009	1,890	1,800	22,500	18,000			
Computer Supplies	6011	3,428	1,675	2,700	1,415			
Fuel & Lubricants	6030	135	211	-	250			
Drugs & Vaccines	6110	-	-	-	-			
Patient Prescriptions	6111	-	-	-	-			
Patient Special Needs	6114	-	-	10	2,000			
Patient Transportation	6115	-	-	-	500			
Uniforms	6251	-	-	-	-			
Outreach	6501	-	-	-	-			
Printing & Advertising	7001	1,213	645	4,050	6,755			
Books & Publications	7003	-	-	110	255			
Postage & Shipping	7005	1,956	293	900	1,880			
Telephone	7007	4,169	4,442	5,400	5,005			
Network Fees	7012	-	-	90	90			
Bank Fees	7013	721	606	1,350	900			
Insurance & Deductibles	7020	-	-	450	12			
Public Relations	7022	10	-	-	-			
Memberships & Dues	7050	1,680	-	2,700	3,600			
Travel/Training/Mileage	7080	213	364	2,250	2,250			
Professional Services	7101	196	1,842	-	-			
Contracted Services	7105	1,022,371	1,070,121	1,888,640	2,327,932			
Legal	7110	-	-	-	-			
Lab Tests	7210	-	158	-	-			
Rent	7401	32,079	33,334	22,500	12,600			
Utilities	7410	7,119	7,017	3,600	3,150			
Water Fees	7415	1,351	1,848	450	450			
Sewer Fees	7416	2,308	2,941	540	540			
Garbage Collection	7420	3,702	4,299	1,800	1,800			
Janitorial Services	7430	2,820	14,240	4,500	2,700			
Janitorial Supplies	7431	840	890	900	450			
R&M/Building & Grounds	7450	5,924	7,815	6,750	4,500			
R&M/Office Equipment	7601	1,359	555	1,350	1,800			
R&M/Vehicles	7603	157	134	-	-			

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		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Health &amp; Human Services</b>	<b>Account No.</b>							
	R&M/Equipment	7605	9,321	10,999	2,250	1,800		
	Storage Rental	7611	1,174	1,162	2,250	2,700		
	Permit Fees	7650	-	-	-	-		
	Rebates & Refunds	7880	240	1,520	-	-		
	Misc. Materials & Services	7899	-	-	-	-		
	Indirect Cost Allocation	8001	61,230	63,350	64,390	66,309		
	Intercounty/Insurance	8002	3,679	3,654	4,140	4,500		
	Intercounty/IS Support	8007	-	-	-	-		
<b>Total Materials &amp; Services</b>			<b>1,232,982</b>	<b>1,311,391</b>	<b>2,060,350</b>	<b>2,498,293</b>	-	-
<b>Capital Outlay</b>								
	Furniture/Fixtures	9015	-	-	5,000	5,000		
	Computers/Office Equipment	9020	493	573	900	5,000		
	Software	9025	-	-	6,300	-		
	Machinery/Equipment	9035	-	-	6,000	6,000		
	Buildings/Improvements	9040	-	-	50,000	50,000		
<b>Total Capital Outlay</b>			<b>493</b>	<b>573</b>	<b>68,200</b>	<b>66,000</b>	-	-
<b>HHS Dental Expenditures</b>			<b>1,867,496</b>	<b>1,960,665</b>	<b>3,001,627</b>	<b>3,529,196</b>	-	-

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		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Health &amp; Human Services</b>	<b>Account No.</b>							
HHS Public Health Expense	17003							
Personal Services								
Salaries								
Department Head	5100	46,400	48,229	51,012	61,930			
Management/Supervisory	5200	94,800	109,857	113,292	129,969			
Professional/Technical	5300	275,210	319,588	192,318	34,953			
Administrative/Clerical	5400	311,975	387,577	383,866	524,497			
Skilled/Service/Maintenance	5500	1,768	7,402	10,320	12,075			
Part-Time/Temporary	5600	27,195	25,087	-	-			
AFSCME Incentive	5750	-	-	4,888	-			
Out of Class	5896	419	136	-	-			
Leave Buy Out	5897	2,428	10,614	14,439	14,681			
Overtime	5899	2,099	1,023	-	-			
Total Salaries		762,294	909,512	770,135	778,105	-	-	-
Taxes & Benefits								
Employer's FICA	5950	56,624	67,832	61,220	62,248			
OR Paid Family Medical Leave	5952	2,960	3,547	3,800	-			
Worker Compensation	5955	2,237	7,302	17,864	12,844			
Unemployment	5960	879	-	-	-			
Health & Life Insurance	5965	166,998	191,692	157,987	191,436			
Retirement	5970	276,693	249,377	268,789	262,176			
OPSRP Retirement	5971	-	647	-	-			
Moving Reimbursement	5975	-	-	-	-			
VEBA	5980	14,461	24,260	14,358	20,997			
Uniform Allowance	5990	1,601	1,908	-	-			
Total Taxes & Benefits		522,453	546,566	524,018	549,701	-	-	-
Total Personal Services		1,284,747	1,456,078	1,294,153	1,327,806	-	-	-
Total Full-Time Equivalent		10.89	7.90	10.40	10.60	10.40	10.40	10.40
<b>Materials &amp; Services</b>								
Office Supplies	6001	47,617	12,474	3,150	2,700			
Non-Capital Office Equipment	6003	-	-	-	-			
Non-Capital Equipment	6004	5,483	3,168	450	1,800			
Operating Supplies	6005	9,578	13,635	14,400	9,000			
Small Tools & Minor Equipment	6007	5,958	-	180	1,250			
Computer Software & Licensing	6009	2,221	2,306	22,500	18,000			
Computer Supplies	6011	12,955	1,882	2,700	1,415			
Fuel & Lubricants	6030	626	847	600	600			
Drugs & Vaccines	6110	207,612	119,525	36,000	24,000			
Patient Prescriptions	6111	-	-	9,000	7,200			
Patient Special Needs	6114	-	-	10	1,000			
Patient Transportation	6115	-	-	10	100			
Uniforms	6251	-	-	-	-			
Outreach	6501	4,100	-	-	-			
Printing & Advertising	7001	1,637	17,770	4,050	6,300			
Books & Publications	7003	-	-	110	180			
Postage & Shipping	7005	4,181	2,414	900	1,350			
Telephone	7007	6,921	6,522	5,400	3,600			
Network Fees	7012	19,213	-	90	90			
Bank Fees	7013	677	570	1,350	900			
Insurance & Deductibles	7020	-	-	450	9			
Public Relations	7022	1,738	59,792	4,800	3,400			
Memberships & Dues	7050	3,214	3,696	2,700	3,600			
Provider CME Training	7054	-	-	-	-			
Travel/Training/Mileage	7080	9,494	8,870	2,250	2,250			
Professional Services	7101	8,752	3,908	-	-			
Contracted Services	7105	384,347	375,329	494,630	609,263			
Legal	7110	-	748	-	-			
Lab Tests	7210	-	-	2,400	1,920			
Rent	7401	6,193	11,263	22,500	12,600			
Utilities	7410	4,466	5,358	3,600	3,150			
Water Fees	7415	105	285	450	450			
Sewer Fees	7416	109	236	540	540			
Garbage Collection	7420	534	931	1,800	1,800			

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		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Health &amp; Human Services</b>	<b>Account No.</b>							
	Janitorial Services	7430	550	2,236	4,500	2,700		
	Janitorial Supplies	7431	1,348	789	900	450		
	R&M/Building & Grounds	7450	3,158	19,126	6,750	4,500		
	R&M/Office Equipment	7601	3,678	3,613	1,350	1,800		
	R&M/Vehicles	7603	669	960	1,200	1,200		
	R&M/Equipment	7605	5,112	216	2,250	1,800		
	Storage Rental	7611	1,050	1,038	2,250	2,700		
	Permit Fees	7650	-	-	-	-		
	Refunds and Reimbursements	7880	-	50	-	-		
	Misc Materials & Services	7899	72,680	118,621	100,000	100,000		
	Indirect Cost Allocation	8001	61,240	63,350	64,380	66,309		
	Intercounty/Insurance	8002	3,679	3,654	4,140	6,950		
	Intercounty/IS Support	8007	-	-	-	-		
<b>Total Materials &amp; Services</b>			<b>900,896</b>	<b>865,181</b>	<b>824,740</b>	<b>906,876</b>	-	-
<b>Capital Outlay</b>								
	Computers/Office Equipment	9020	414	11,993	900	-		
	Software	9025	-	-	6,300	-		
	Vehicles	9030	-	-	-	-		
	Clinical Supplies	9035	35,551	-	4,000	4,000		
	Buildings/Improvements	9040	-	-	50,000	50,000		
	Construction in Progress	9070	623,042	78,171	-	-		
<b>Total Capital Outlay</b>			<b>659,007</b>	<b>90,165</b>	<b>61,200</b>	<b>54,000</b>	-	-
<b>HHS Public Health Expenditures</b>			<b>2,844,650</b>	<b>2,411,424</b>	<b>2,180,093</b>	<b>2,288,682</b>	-	-

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		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Health & Human Services	Account No.				Budget	Budget	Budget	Budget
HHS Public Health Field Services Expense	17003A							
Personal Services								
Salaries								
Management/Supervisory	5200	11,088	-	-	-	-	-	-
Professional/Technical	5300	-	-	40,280	34,953	-	-	-
Administrative/Clerical	5400	-	-	483	564	-	-	-
Part-Time/Temporary	5600	890	-	-	-	-	-	-
AFSCME Incentive	5750	-	-	204	-	-	-	-
Out of Class	5896	-	-	-	-	-	-	-
Leave Buy Out	5897	-	-	784	683	-	-	-
Overtime	5899	-	-	-	450	-	-	-
Moving Reimbursement	5975	-	-	-	-	-	-	-
<b>Total Salaries</b>		<b>11,979</b>	<b>-</b>	<b>41,751</b>	<b>36,650</b>	<b>-</b>	<b>-</b>	<b>-</b>
Taxes & Benefits								
Employer's FICA	5950	892	-	3,324	2,896	-	-	-
OR Paid Family Medical Leave	5952	47	-	400	-	-	-	-
Worker Compensation	5955	1,911	2,625	1,942	1,706	-	-	-
Unemployment	5960	-	-	-	-	-	-	-
Health & Life Insurance	5965	2,943	-	299	9,136	-	-	-
Retirement	5970	34,428	18,808	14,594	12,715	-	-	-
OPSRP Retirement	5971	-	-	-	-	-	-	-
VEBA	5980	145	-	565	612	-	-	-
Uniform Allowance	5990	-	-	1,125	-	-	-	-
<b>Total Taxes &amp; Benefits</b>		<b>40,366</b>	<b>21,433</b>	<b>22,249</b>	<b>27,065</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Personal Services</b>		<b>52,344</b>	<b>21,433</b>	<b>64,000</b>	<b>63,715</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full-Time Equivalent</b>		<b>2.58</b>	<b>2.48</b>	<b>0.41</b>	<b>0.31</b>			
Materials & Services								
Office Supplies	6001	91	998	1,400	1,200	-	-	-
Non-Capital Equipment	6004	-	-	200	800	-	-	-
Operating Supplies	6005	2,230	-	5,000	3,750	-	-	-
Small Tools & Minor Equipment	6007	-	-	80	400	-	-	-
Computer Software & Licensing	6009	815	848	10,000	8,000	-	-	-
Computer Supplies	6011	1,608	1,609	1,200	629	-	-	-
Fuel & Lubricants	6030	499	361	250	250	-	-	-
Drugs & Vaccines	6110	-	-	15,000	10,000	-	-	-
Patient Prescriptions	6111	-	-	3,750	3,000	-	-	-
Prescription Labeling	6112	-	-	-	-	-	-	-
Patient Special Needs	6114	-	-	-	1,000	-	-	-
Patient Transportation	6115	-	-	10	-	-	-	-
Uniforms	6251	705	-	-	-	-	-	-
Outreach	6501	1,500	-	-	-	-	-	-
Printing & Advertising	7001	210	-	1,800	2,800	-	-	-
Books & Publications	7003	-	-	50	80	-	-	-
Postage & Shipping	7005	15	16	400	600	-	-	-
Telephone	7007	1,815	1,561	2,400	1,600	-	-	-
Network Fees	7012	-	-	40	40	-	-	-
Bank Fees	7013	344	289	600	400	-	-	-
Insurance & Deductibles	7020	-	-	200	4	-	-	-
Public Relations	7022	2,154	3,689	2,000	1,000	-	-	-
Memberships & Dues	7050	-	-	1,200	1,600	-	-	-
Travel/Training/Mileage	7080	43	263	1,000	1,000	-	-	-
Professional Services	7101	67	109	-	-	-	-	-
Contracted Services	7105	65	35	22,150	27,280	-	-	-
Lab Tests	7210	-	-	1,000	800	-	-	-
Rent	7401	2,566	2,566	10,000	5,600	-	-	-
Utilities	7410	395	386	1,600	1,400	-	-	-
Water Fees	7415	33	43	200	200	-	-	-
Sewer Fees	7416	36	37	240	240	-	-	-
Garbage Collection	7420	272	438	800	800	-	-	-
Janitorial Services	7430	-	-	2,000	1,200	-	-	-
Janitorial Supplies	7431	323	328	400	200	-	-	-
R&M/Building & Grounds	7450	1,236	894	3,000	2,000	-	-	-
R&M/Office Equipment	7601	385	187	600	800	-	-	-
R&M/Vehicles	7603	485	234	500	500	-	-	-

TILLAMOOK COUNTY  
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		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Health &amp; Human Services</b>	<b>Account No.</b>							
	R&M/Equipment	7605	97	92	1,000	800		
	Storage Rental	7611	447	441	1,000	1,200		
	Permit Fees	7650	-	-	-	-		
	Misc Materials & Services	7899	-	-	-	-		
	Indirect Cost Allocation	8001	27,220	28,150	28,610	29,471		
	Intercounty/Insurance	8002	1,635	1,624	1,840	2,000		
	Intercounty/IS Support	8007	-	-	-	-		
<b>Total Materials &amp; Services</b>			<b>47,288</b>	<b>45,199</b>	<b>121,520</b>	<b>112,644</b>	-	-
<b>Capital Outlay</b>								
	Computers/Office Equipment	9020	171	183	400	-		
	Software	9025	-	-	2,800	-		
<b>Total Capital Outlay</b>			<b>171</b>	<b>183</b>	<b>3,200</b>	-	-	-
<b>HHS Public Health Field Services Expenditures</b>			<b>99,803</b>	<b>66,815</b>	<b>188,720</b>	<b>176,359</b>	-	-

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		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Health & Human Services	Account No.				Budget	Budget	Budget	Budget
HHS Environmental Health Expense	17004							
Personal Services								
Salaries								
Management/Supervisory	5200	77,363	83,478	90,220	107,626			
Professional/Technical	5300	89,589	10,903	94,372	156,527			
Administrative/Clerical	5400	15,368	15,835	16,415	19,178			
Skilled/Service/Maintenance	5500	-	-	-	-			
Part Time/Temporary	5600	-	22,707	-	-			
AFSCME Incentive	5750	-	-	1,658	-			
Out of Class	5896	-	-	-	-			
Leave Buy Out	5897	283	2,001	3,352	5,449			
Overtime	5899	-	-	-	675			
Total Salaries		182,602	134,924	206,017	289,455	-	-	-
Taxes & Benefits								
Employer's FICA	5950	13,636	10,049	16,349	23,102			
OR Paid Family Medical Leave	5952	713	525	800	-			
Worker Compensation	5955	491	272	1,627	2,170			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	26,227	18,963	28,047	47,668			
Retirement	5970	72,694	55,313	62,386	85,161			
OPSRP Retirement	5971	-	-	-	-			
VEBA	5980	3,903	2,634	3,196	5,378			
Uniform Allowance	5990	675	-	450	-			
Total Taxes & Benefits		118,339	87,756	112,855	163,479	-	-	-
Total Personal Services		300,942	222,680	318,872	452,934	-	-	-
Total Full-Time Equivalent		2.34	2.32	2.72	2.72			
Materials & Services								
Office Supplies	6001	3,355	3,381	1,400	1,200			
Non-Capital Equipment	6004	-	-	200	-			
Operating Supplies	6005	566	286	-	-			
Small Tools & Minor Equipment	6007	-	-	80	-			
Computer Software & Licensing	6009	929	966	10,000	1,000			
Computer Supplies	6011	4,014	1,281	1,200	2,000			
Fuel & Lubricants	6030	1,154	942	-	1,000			
Uniforms	6251	-	-	-	-			
Outreach	6501	-	-	-	-			
Printing & Advertising	7001	276	552	1,800	1,000			
Books & Publications	7003	70	90	40	100			
Postage & Shipping	7005	494	448	400	500			
Telephone	7007	2,200	1,480	2,400	1,600			
Network Fees	7012	-	-	40	-			
Bank Fees	7013	3,189	4,061	600	4,000			
Insurance & Deductibles	7020	-	-	200	-			
Public Relations	7022	141	-	-	-			
Memberships & Dues	7050	127	802	1,200	900			
Provider CME Training	7054	-	295	-	-			
Travel/Training/Mileage	7080	6,750	3,427	1,000	1,000			
Professional Services	7101	11,474	8,795	-	9,000			
Contracted Services	7105	5,559	4,731	6,200	5,000			
Lab Tests	7210	181	-	-	-			
Rent	7401	3,548	3,548	10,000	4,000			
Utilities	7410	1,012	1,540	1,600	1,500			
Water Fees	7415	61	166	200	200			
Sewer Fees	7416	63	137	240	200			
Garbage Collection	7420	306	533	800	600			
Janitorial Services	7430	265	1,314	2,000	500			
Janitorial Supplies	7431	431	452	400	500			
R&M/Building & Grounds	7450	1,702	1,392	3,000	1,400			
R&M/Office Equipment	7601	1,136	1,180	600	1,200			
R&M/Vehicles	7603	1,338	602	-	1,000			
R&M/Equipment	7605	129	124	1,000	200			
Storage Rental	7611	601	594	1,000	600			
Permit Fees	7650	-	-	-	-			
Rebates & Refunds	7880	1,322	948	-	1,032			

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		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Health &amp; Human Services</b>	<b>Account No.</b>							
	Misc Materials & Services	7899	-	-	-	-	-	-
	Indirect Cost Allocation	8001	27,220	28,150	28,620	29,471	-	-
	Intercounty/Insurance	8002	1,635	1,624	1,840	2,000	-	-
	Intercounty/IS Support	8007	-	-	-	-	-	-
<b>Total Materials &amp; Services</b>			<b>81,245</b>	<b>73,841</b>	<b>78,060</b>	<b>72,703</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>								
	Computers/Office Equipment	9020	237	254	400	-	-	-
	Software	9025	-	-	2,800	-	-	-
	Vehicles	9030	-	-	45,000	45,000	-	-
<b>Total Capital Outlay</b>			<b>237</b>	<b>254</b>	<b>48,200</b>	<b>45,000</b>	<b>-</b>	<b>-</b>
<b>HHS Environmental Health Expenditures</b>			<b>382,423</b>	<b>296,775</b>	<b>445,132</b>	<b>570,637</b>	<b>-</b>	<b>-</b>

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		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027	
		Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Health &amp; Human Services</b>									
HHS Behavioral Health Expense		17005							
Personal Services									
Salaries									
	Management/Supervisory	5200	206,436	122,946	113,292	100,662			
	Professional/Technical	5300	53,278	125,124	234,456	346,954			
	Administrative/Clerical	5400	55,745	75,493	91,698	-			
	Skilled/Service/Maintenance	5500	-	-	-	-			
	AFSCME Incentive	5750	-	-	2,875	-			
	Out of Class	5896	415	60	-	-			
	Leave Buy Out	5897	-	-	8,451	8,608			
	Overtime	5899	1,746	49	-	-			
	<b>Total Salaries</b>		<b>317,620</b>	<b>323,672</b>	<b>450,772</b>	<b>456,224</b>			
Taxes & Benefits									
	Employer's FICA	5950	23,472	23,914	35,832	36,498			
	OR Paid Family Medical Leave	5952	1,231	1,251	1,300	-			
	Worker Compensation	5955	607	744	4,980	3,329			
	Unemployment	5960	-	-	-	-			
	Health & Life Insurance	5965	78,785	69,281	91,390	94,252			
	Retirement	5970	115,153	140,700	157,322	146,803			
	OPSRP Retirement	5971	-	-	-	-			
	VEBA	5980	5,563	9,024	8,280	9,900			
	Uniform Allowance	5990	-	563	-	-			
	<b>Total Taxes &amp; Benefits</b>		<b>224,811</b>	<b>245,477</b>	<b>299,104</b>	<b>290,782</b>			
<b>Total Personal Services</b>			<b>542,431</b>	<b>569,149</b>	<b>749,876</b>	<b>747,006</b>			
<b>Total Full-Time Equivalent</b>			<b>4.80</b>	<b>3.60</b>	<b>4.80</b>	<b>5.00</b>			
<b>Materials &amp; Services</b>									
	Office Supplies	6001	12,270	232	350	300			
	Non-capital Equipment	6004	-	-	50	200			
	Operating Supplies	6005	470	858	-	-			
	Small Tools & Minor Equipment	6007	311	-	20	100			
	Computer Software & Licensing	6009	805	-	2,500	2,000			
	Computer Supplies	6011	4,133	1,078	300	158			
	Fuel & Lubricants	6030	7	323	-	-			
	Uniforms	6251	-	-	-	-			
	Outreach	6501	-	-	-	-			
	Printing & Advertising	7001	1,646	1,286	450	700			
	Books & Publications	7003	-	-	10	20			
	Postage & Shipping	7005	-	274	100	150			
	Telephone	7007	5,092	4,920	600	400			
	Network Fees	7012	-	-	10	10			
	Bank Fees	7013	-	-	150	100			
	Insurance & Deductibles	7020	-	-	50	-			
	Public Relations	7022	-	-	-	-			
	Memberships & Dues	7050	-	-	300	400			
	Provider CME Training	7054	5,451	4,340	-	1,500			
	Travel/Training/Mileage	7080	5,000	1,754	250	250			
	Professional Services	7101	43,406	60,815	-	-			
	Contracted Services	7105	36,680	34,500	44,300	54,061			
	Legal Settlements	7111	-	-	-	-			
	Rent	7401	-	-	2,500	1,400			
	Utilities	7410	-	-	400	350			
	Water Fees	7415	-	-	50	50			
	Sewer Fees	7416	-	-	60	60			
	Garbage Collection	7420	-	-	200	200			
	Janitorial Services	7430	-	-	500	300			
	Janitorial Supplies	7431	-	-	100	50			
	R&M/Building & Grounds	7450	117	1,381	750	500			
	R&M/Office Equipment	7601	167	164	150	200			
	R&M/Vehicles	7603	25	1,205	-	-			
	R&M/Equipment	7605	-	-	250	200			
	Storage Rental	7611	-	-	250	300			
	Permit Fees	7650	-	-	-	-			
	Misc Materials & Services	7899	305	-	-	-			
	Indirect Cost Allocation	8001	6,810	7,050	7,160	7,368			

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		Account No.	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Budget	2026-2027 Requested Budget	2026-2027 Proposed Budget	2026-2027 Approved Budget	2026-2027 Adopted Budget
<b>Health &amp; Human Services</b>									
	Intercounty/Insurance	8002	409	406	460	500			
	Intercounty/IS Support	8007	-	-	-	-			
Total Materials & Services			123,103	120,586	62,270	71,827	-	-	-
<b>Capital Outlay</b>									
	Computers/Office Equipment	9020	-	-	100	-			
	Software	9025	-	-	700	-			
	Vehicles	9030	50,188	-	-	-			
	Building/Improvements	9040	-	-	-	-			
Total Capital Outlay			50,188	-	800	-	-	-	-
<b>HHS Behavioral Health Expenditures</b>			715,722	689,735	812,946	818,833	-	-	-

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		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Health & Human Services		Account No.						
HHS Mobile Clinic Expense		17010						
Personal Services								
Salaries								
	Professional/Technical	5300	63,167	-	-	-	-	-
	Administrative/Clerical	5400	35,460	-	-	-	-	-
	Skilled/Service/Maintenance	5500	10,281	-	-	-	-	-
	AFSCME Incentive	5750	-	-	-	-	-	-
	Stipend	5895	-	-	-	-	-	-
	Out of Class	5896	-	-	-	-	-	-
	Leave Buy Out	5897	3,017	-	-	-	-	-
	Overtime	5899	1,000	-	-	-	-	-
	<b>Total Salaries</b>		<b>112,926</b>	-	-	-	-	-
Taxes & Benefits								
	Employer's FICA	5950	8,448	-	-	-	-	-
	OR Paid Family Medical Leave	5952	442	-	-	-	-	-
	Worker Compensation	5955	316	-	-	-	-	-
	Unemployment	5960	-	-	-	-	-	-
	Health & Life Insurance	5965	16,225	-	-	-	-	-
	Retirement	5970	29,833	-	-	-	-	-
	OPSRP Retirement	5971	-	-	-	-	-	-
	VEBA	5980	2,036	-	-	-	-	-
	Uniform Allowance	5990	113	-	-	-	-	-
	<b>Total Taxes &amp; Benefits</b>		<b>57,413</b>	-	-	-	-	-
	<b>Total Personal Services</b>		<b>170,339</b>	-	-	-	-	-
	<b>Total Full-Time Equivalent</b>		<b>1.00</b>	-	-	-	-	-
Materials & Services								
	Office Supplies	6001	660	149	170	150		
	Non-Capital Equipment	6004	-	99	30	100		
	Operating Supplies	6005	3,812	2,767	1,200	750		
	Small Tools & Minor Equipment	6007	24	-	10	50		
	Computer Software & Licensing	6009	9,810	9,569	1,250	1,000		
	Computer Supplies	6011	446	6	150	79		
	Fuels & Lubricants	6030	116	-	50	50		
	Drugs & Vaccines	6110	-	16	3,000	2,000		
	Patient Prescriptions	6111	-	-	750	600		
	Patient Special Needs	6114	-	-	-	500		
	Patient Transportation	6115	-	-	-	100		
	Outreach	6501	-	-	-	-		
	Printing & Advertising	7001	-	36	225	345		
	Books & Publications	7003	36	41	10	5		
	Postage & Shipping	7005	-	-	50	70		
	Telephone	7007	1,029	867	295	195		
	Network Fees	7012	-	-	-	-		
	Bank Fees	7013	-	-	70	45		
	Insurance & Deductibles	7020	-	-	30	1		
	Public Relations	7022	26	-	400	200		
	Memberships & Dues	7050	972	2,609	150	195		
	Provider CME Training	7054	-	-	300	-		
	Travel/Training/Mileage	7080	96	-	125	120		
	Professional Services	7101	14	-	2,800	2,000		
	Contracted Services	7105	10,370	9,695	14,770	18,182		
	Lab Tests	7210	-	-	200	160		
	Rent	7401	-	-	1,250	695		
	Utilities	7410	1,849	1,905	200	170		
	Water Fees	7415	-	-	30	20		
	Sewer Fees	7416	-	-	35	25		
	Garbage Collection	7420	254	76	100	95		
	Janitorial Services	7430	-	-	255	145		
	Janitorial Supplies	7431	150	-	50	20		
	R&M/Building & Grounds	7450	-	-	375	245		
	R&M/Office Equipment	7601	-	-	80	95		
	R&M/Vehicles	7603	311	-	100	100		
	R&M/Equipment	7605	2,154	-	125	95		
	Storage Rental	7611	12,000	8,000	130	145		

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		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
					Budget	Budget	Budget	Budget
<b>Health &amp; Human Services</b>	<b>Account No.</b>							
	Permit Fees	7650	-	-	-	-	-	-
	Rebates & Refunds	7880	-	-	80	50	-	-
	Misc Materials & Services	7899	565	-	-	-	-	-
	Indirect Cost Allocation	8001	3,390	3,510	3,580	3,679	-	-
	Intercounty/Insurance	8002	204	203	230	250	-	-
	Intercounty/IS Support	8007	-	-	-	-	-	-
<b>Total Materials &amp; Services</b>			<b>48,288</b>	<b>39,548</b>	<b>32,655</b>	<b>32,726</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>								
	Computers/Office Equipment	9020	78	161	50	-	-	-
	Software	9025	-	-	350	-	-	-
	Machinery/Equipment	9035	737	-	-	-	-	-
<b>Total Capital Outlay</b>			<b>815</b>	<b>161</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>HHS Mobile Clinic Expenditures</b>			<b>219,442</b>	<b>39,709</b>	<b>33,055</b>	<b>32,726</b>	<b>-</b>	<b>-</b>

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		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Health & Human Services		Account No.			Budget	Budget	Budget	Budget
HHS Pharmacy	17011							
Personal Services								
Salaries								
	Professional/Technical	5300	-	-	345,807	181,235		
	Administrative/Clerical	5400	-	-	89,125	58,261		
	Skilled/Service/Maintenance	5500	-	-	-	-		
	AFSCME Incentive	5750	-	-	-	-		
	Stipend	5895	-	-	-	0		
	Out of Class	5896	-	-	-	-		
	Leave Buy Out	5897	-	-	8,364	4,606		
	Overtime	5899	-	-	-	-		
	<b>Total Salaries</b>		-	-	443,296	244,102	-	-
Taxes & Benefits								
	Employer's FICA	5950	-	-	35,463	19,528		
	OR Paid Family Medical Leave	5952	-	-	3,500	-		
	Worker Compensation	5955	-	-	3,170	1,806		
	Unemployment	5960	-	-	-	-		
	Health & Life Insurance	5965	-	-	63,805	54,970		
	Retirement	5970	-	-	155,705	85,738		
	OPSRP Retirement	5971	-	-	-	-		
	VEBA	5980	-	-	5,520	5,940		
	Uniform Allowance	5990	-	-	-	-		
	<b>Total Taxes &amp; Benefits</b>		-	-	267,163	167,982	-	-
<b>Total Personal Services</b>			-	-	710,459	412,084	-	-
<b>Total Full-Time Equivalent</b>			-	-	5.00	3.00		
Materials & Services								
	Office Supplies	6001	-	18,954	1,750	2,550		
	Non-Capital Equipment	6004	-	-	250	1,700		
	Operating Supplies	6005	-	3,848	6,000	7,500		
	Small Tools & Minor Equipment	6007	-	1,630	100	500		
	Computer Software & Licensing	6009	-	-	12,500	17,000		
	Computer Supplies	6011	-	2,766	1,500	1,335		
	Fuels & Lubricants	6030	-	6	250	250		
	Drugs & Vaccines	6110	-	4,582	15,000	10,000		
	Patient Prescriptions	6111	-	-	3,750	3,000		
	Patient Special Needs	6114	-	-	-	1,000		
	Patient Transportation	6115	-	-	-	200		
	Uniforms	6251	-	-	-	-		
	Outreach	6501	-	-	-	5		
	Printing & Advertising	7001	-	-	2,250	5,500		
	Books & Publications	7003	-	-	60	100		
	Postage & Shipping	7005	-	-	500	750		
	Telephone	7007	-	-	3,000	2,000		
	Network Fees	7012	-	-	50	90		
	Bank Fees	7013	-	-	750	855		
	Insurance & Deductibles	7020	-	-	-	5		
	Public Relations	7022	-	-	2,000	1,000		
	Memberships & Dues	7050	-	-	1,500	3,405		
	Provider CME Training	7054	-	-	1,500	960		
	Travel/Training/Mileage	7080	-	-	1,250	2,130		
	Professional Services	7101	-	22,499	14,000	5,200		
	Contracted Services	7105	-	663	-	-		
	Legal	7110	-	-	147,650	181,870		
	Lab Tests	7210	-	-	-	-		
	Rent	7401	-	-	1,000	1,600		
	Utilities	7410	-	478	12,500	11,905		
	Water Fees	7415	-	184	2,000	2,980		
	Sewer Fees	7416	-	-	250	430		
	Garbage Collection	7420	-	-	300	515		
	Janitorial Services	7430	-	-	1,000	1,705		
	Janitorial Supplies	7431	-	-	2,500	2,555		
	R&M/Building & Grounds	7450	-	48	500	430		
	R&M/Office Equipment	7601	-	-	3,750	4,255		
	R&M/Vehicles	7603	-	4	750	1,705		

TILLAMOOK COUNTY  
FY2026-27 Annual Budget



		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Health & Human Services	Account No.				Budget	Budget	Budget	Budget
	R&M/Equipment	7605	-	-	500	1,000		
	Storage Rental	7611	-	-	1,250	1,705		
	Permit Fees	7650	-	-	1,250	2,555		
	Rebates & Refunds	7880	-	-	400	550		
	Misc Materials & Services	7899	-	-	-	-		
	Indirect Cost Allocation	8001	-	-	35,770	62,630		
	Intercounty/Insurance	8002	-	-	2,300	1,800		
	Intercounty/IS Support	8007	-	-	-	-		
<b>Total Materials &amp; Services</b>			-	55,662	281,630	347,225	-	-
<b>Capital Outlay</b>								
	Computers/Office Equipment	9020	-	-	500	-		
	Vehicles	9030	-	-	3,500	-		
	Machinery/Equipment	9035	-	8,923	4,000	14,000		
	Buildings/Improvements	9040	-	-	1,000,000	-		
<b>Total Capital Outlay</b>			-	8,923	1,008,000	14,000	-	-
<b>HHS Pharmacy Expenditures</b>			-	64,585	2,000,089	773,309	-	-
<b>HHS Revenue Minus Expenses</b>			0	(0)	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
<b>Total Personal Services</b>			7,577,419	7,926,750	10,057,854	9,586,695	-	-
<b>Total Materials &amp; Services</b>			4,135,571	4,865,343	5,882,799	6,116,334	-	-
<b>Total Capital Outlay</b>			727,109	106,524	1,355,000	1,795,000	-	-
<b>Total Transfers Out</b>			-	-	-	-	-	-
<b>Total Contingency</b>			-	-	-	-	-	-
<b>Total Unappropriated Ending Fund Balance</b>			4,500,579	2,944,269	-	-	-	-
<b>Health Department Totals</b>			<b>16,940,678</b>	<b>15,842,885</b>	<b>17,295,653</b>	<b>17,498,029</b>	-	-

FY 24/25 Supplemental Budget BO #25-\_\_\_ Increase in Operating Revenue \$1,027,000, Increase in Personnel Services \$854,000, Increase in Materials & Services \$143,000,  
Increase in Capital Expenditures \$30,000 realted to HHS Pharcy Department  
Fund accounts for operations of the County health department. Includes Federal, State and Local funding.  
Current OMB Uniform Guidance Indirect Cost Allocation - \$715,325  
Charged - \$715,320

**TILLAMOOK COUNTY  
FY2026-27 Annual Budget**



**Fund:** 171  
**Department:** 17100

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
<b>Mental Health</b>	<b>Account No.</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested Budget</b>	<b>Proposed Budget</b>	<b>Approved Budget</b>	<b>Adopted Budget</b>
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	-	-	-	-	-	-	-
Mental Health	4243	3,262,587	3,294,056	3,500,000	4,000,000			
State Grants	4250	-	-	-				
<b>Total Revenues</b>		<b>3,262,587</b>	<b>3,294,056</b>	<b>3,500,000</b>	<b>4,000,000</b>	-	-	-
<b>Departmental Expense</b>								
<b>Materials &amp; Services</b>								
Tillamook Counseling	7911	3,262,587	3,294,056	3,500,000	4,000,000			
<b>Total Materials &amp; Services</b>		<b>3,262,587</b>	<b>3,294,056</b>	<b>3,500,000</b>	<b>4,000,000</b>	-	-	-
<b>Operating Contingency</b>								
Operating Contingency	9900	-	-	-	-	-	-	-
<b>Total Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	-	-	-				
<b>Total Unapp Ending Fund Bal</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Mental Health Revenues minus Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Tillamook County  
Statement of Budget  
Fiscal Year July 1, 2026 - June 30, 2027

Total Materials & Services	3,262,587	3,294,056	3,500,000	4,000,000	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-
Total Transfers Out	-	-	-	-	-	-	-
Total Contingency	-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance	-	-	-	-	-	-	-
<b>Mental Health Totals</b>	<b>3,262,587</b>	<b>3,294,056</b>	<b>3,500,000</b>	<b>4,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

Accounts for funds received & passed through to Tillamook Family Counseling, who provides the County's mental health services. Monies in equals monies out.

FY 21/22 Supplemental Budget BO #22-040 Increased Mental Health \$3,500,000, Increased Tillamook Counseling \$3,500,000

FY 22/23 Supplemental Budget BO #23-039 Increased Mental Health \$500,000, Increase Tillamook Counseling \$500,000

Current OMB Uniform Guidance Indirect Cost Allocation - \$0

Charged - \$0

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 173  
**Department:** 17300

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
<b>Mediation</b>	<b>Account No.</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested Budget</b>	<b>Proposed Budget</b>	<b>Approved Budget</b>	<b>Adopted Budget</b>
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	107,846	114,450	102,500	85,980			
Fees	4301	15,157	-	-				
Interest	4699	4,703	4,568	2,500				
<b>Total Revenues</b>		<b>127,706</b>	<b>119,017</b>	<b>105,000</b>	<b>85,980</b>	-	-	-
<b>Departmental Expense</b>								
<b>Materials &amp; Services</b>								
Contracted Services	7105	12,357	22,828	104,280	84,730			
Indirect Cost Allocation	8001	900	370	720	1,250			
<b>Total Materials &amp; Services</b>		<b>13,257</b>	<b>23,198</b>	<b>105,000</b>	<b>85,980</b>	-	-	-
<b>Operating Contingency</b>								
Operating Contingency	9900	-	-	-	-	-	-	-
<b>Total Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-	-
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	114,450	95,820	-	-	-	-	-
<b>Total Unapp Ending Fund Bal</b>		<b>114,450</b>	<b>95,820</b>	<b>-</b>	<b>-</b>	-	-	-
<b>Total Expenditures</b>		<b>127,706</b>	<b>119,017</b>	<b>105,000</b>	<b>85,980</b>	-	-	-
<b>Mediation Revenues minus Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-	-

Tillamook County  
Statement of Budget  
Fiscal Year July 1, 2026 - June 30, 2027

Total Materials & Services	13,257	23,198	105,000	85,980	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-
Total Transfers Out	-	-	-	-	-	-	-
Total Contingency	-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance	114,450	95,820	-	-	-	-	-
<b>Mediation Totals</b>	<b>127,706</b>	<b>119,017</b>	<b>105,000</b>	<b>85,980</b>	-	-	-

Fees from court filings. Funds program for settling domestic disputes outside of the courtroom setting.

Current OMB Uniform Guidance Indirect Cost Allocation - \$1,251.58

Charged - \$1,250

**TILLAMOOK COUNTY**  
**FY2025-26 Annual Budget**



**Fund:** 174  
**Department:** 17400

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>National Opioid Settlement</b>								
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	-	-	647,600	769,570			
Miscellaneous Revenue	4690	-	234,490	-				
Interest	4699	-	24,865	-				
Transfer from General Fund	4800	-	500,000	224,192				
<b>Total Revenues</b>		-	759,355	871,792	769,570	-	-	-
<b>Departmental Expense</b>								
<b>Personal Services</b>								
Administrative/Clerical	5400	-	-	-	20,365			
Leave Buyout	5897	-	-	-	392			
<b>Total Salaries</b>		-	-	-	20,757			
<b>Taxes &amp; Benefits</b>								
Employer's FICA	5950	-	-	-	1,661			
OR Paid Family Medical Leave	5952	-	-	-	-			
Worker Compensation	5955	-	-	-	210			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	-	-	-	4,222			
Retirement	5970	-	-	-	7,291			
OPSRP Retirement	5971	-	-	-	-			
VEBA	5980	-	-	-	792			
<b>Total Taxes &amp; Benefits</b>		-	-	-	14,176	-	-	-
<b>Total Personal Services</b>		-	-	-	34,933	-	-	-
<b>Total Full-Time Equivalent</b>		-	-	-	0.40			
<b>Materials &amp; Services</b>								
Contracted Services	7105	-	51,857	636,512	324,390			
Intercounty/Indirect	8001	-	-	-	-			
<b>Total Materials &amp; Services</b>		-	51,857	636,512	324,390	-	-	-
<b>Transfers Out</b>								
Transfer to Health & Human Services	9814	-	9,227	35,280	-			
<b>Total Transfers Out</b>		-	9,227	35,280	-	-	-	-
<b>Operating Contingency</b>								
Operating Contingency	9900	-	-	-	410,247			
<b>Total Contingency</b>		-	-	-	410,247	-	-	-
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	-	698,270	200,000	-	-	-	-
<b>Total Unapp Ending Fund Bal</b>		-	698,270	200,000	-	-	-	-
<b>Total Expenditures</b>		-	750,128	871,792	769,570	-	-	-
<b>National Opioid Settlement Revenues minus Expenditures</b>		-	-	-	-	-	-	-

**TILLAMOOK COUNTY**  
**FY2025-26 Annual Budget**



Tillamook County  
 Statement of Budget  
 Fiscal Year July 1, 2026 - June 30, 2027

Total Personal Services	-	-	-	34,933	-	-	-
Total Materials & Services	-	51,857	636,512	324,390	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-
Total Transfers Out	-	9,227	35,280	-	-	-	-
Total Operating Contingency	-	-	-	410,247	-	-	-
Total Unappropriated Ending Fund Balance	-	<u>698,270</u>	<u>200,000</u>	-	-	-	-
<b>National Opioid Settlement Totals</b>	<b>-</b>	<b><u>759,355</u></b>	<b><u>871,792</u></b>	<b><u>769,570</u></b>	<b>-</b>	<b>-</b>	<b>-</b>

FY 24/25 Supplemental Budget BO #25-\_\_\_ Decrease Contracted Services \$14,000, Increase Transfer Out to HHS \$14,000  
 Current OMB Uniform Guidance Indirect Cost Allocation - \$730.01  
 Charged - \$730

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 175  
**Department:** 17500

COSSUP Comprehensive Opioid, Stimulant and Substance Abuse Program	Account No.	2023-2024	2024-2025	2025-2026	2026-2027 Requested	2026-2027 Proposed	2026-2027 Approved	2026-2027 Adopted
		Actuals	Actuals	Budget	Budget	Budget	Budget	Budget
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	-	-	-	-			
Federal Grant	4225	-	17,369	105,370	583,140			
State Grants	4250	-	-	-				
<b>Total Revenues</b>		-	17,369	105,370	583,140	-	-	-
<b>Departmental Expense</b>								
<b>Materials &amp; Services</b>								
Contracted Services	7105	-	28,254	83,540	508,346			
Intercounty to GF/BOC	8022	-	-	10,915	37,397			
Intercounty to GF/Treasurer	8023	-	-	10,915	37,397			
<b>Total Materials &amp; Services</b>		-	28,254	105,370	583,140	-	-	-
<b>Operating Transfers</b>								
Transfer to General Fund	9800	-	-	-	-	-	-	-
<b>Total Transfers Out</b>		-	-	-	-	-	-	-
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	-	(10,884)	-	-	-	-	-
<b>Total Unapp Ending Fund Bal</b>		-	(10,884)	-	-	-	-	-
<b>Total Expenditures</b>		-	17,369	105,370	583,140	-	-	-
<b>COSSUP Revenues minus Expenditures</b>		-	-	-	-	-	-	-

Tillamook County  
Statement of Budget  
Fiscal Year July 1, 2026 - June 30, 2027

Total Materials & Services	-	28,254	105,370	583,140	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-	-
Total Transfers Out	-	-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance	-	(10,884)	-	-	-	-	-	-
<b>COSSUP Totals</b>		-	17,369	105,370	583,140	-	-	-

Accounts for funds received & passed through to Adventist Health Tillamook.  
Current OMB Uniform Guidance Indirect Cost Allocation - \$0  
Charged - \$0

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 176  
**Department:** 17600

	Account No.	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Budget	2026-2027 Requested Budget	2026-2027 Proposed Budget	2026-2027 Approved Budget	2026-2027 Adopted Budget
<b>Homeless Connect</b>								
Departmental Revenue								
Beginning Fund Balance	4000	-	-	571,000	339,790			
Miscellaneous Revenue	4690	-	-	-				
Interest	4699	-	28,133	-	-			
Transfer from Workforce Housing	4829	-	753,418	-				
<b>Total Revenues</b>		<b>-</b>	<b>781,551</b>	<b>571,000</b>	<b>339,790</b>	<b>-</b>	<b>-</b>	<b>-</b>
Departmental Expense								
Materials & Services								
Contracted Services	7105	-	170,350	571,000	339,790			
Intercounty/Indirect	8001	-	-	-	-			
<b>Total Materials &amp; Services</b>		<b>-</b>	<b>170,350</b>	<b>571,000</b>	<b>339,790</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operating Contingency								
Operating Contingency	9900	-	-	-	-	-	-	-
<b>Total Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	-	611,202	-	-	-	-	-
<b>Total Unapp Ending Fund Bal</b>		<b>-</b>	<b>611,202</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>-</b>	<b>611,202</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Homeless Connect Revenues minus Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Materials & Services		-	170,350	571,000	339,790	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		-	611,202	-	-	-	-	-
<b>Homeless Connect Totals</b>		<b>-</b>	<b>781,551</b>	<b>571,000</b>	<b>339,790</b>	<b>-</b>	<b>-</b>	<b>-</b>

Accounts for funds received by HB 4123  
 Current OMB Uniform Guidance Indirect Cost Allocation - \$1,363.92  
 Charged - \$1,360

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 177  
**Department:** 17700

<b>CJC Behavioral Health Deflection</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	-	-	154,860	100,000			
State Grants	4250	-	163,548	238,833	177,666			
Miscellaneous Revenue	4690	-	-	-				
<b>Total Revenues</b>		<b>-</b>	<b>163,548</b>	<b>393,693</b>	<b>277,666</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Departmental Expense</b>								
<b>Personal Services</b>								
Administrative/Clerical	5400	-	-	22,000	38,300			
<b>Total Salaries</b>		<b>-</b>	<b>-</b>	<b>22,000</b>	<b>38,300</b>			
<b>Taxes &amp; Benefits</b>								
Employer's FICA	5950			2,000	3,200			
OR Paid Family Medical Leave	5952			100	200			
Worker Compensation	5955			100	300			
Unemployment	5960			-	-			
Health & Life Insurance	5965			7,500	15,800			
Retirement	5970			7,300	5,600			
OPSRP Retirement	5971				1,500			
VEBA	5980			600	1,200			
<b>Total Taxes &amp; Benefits</b>		<b>-</b>	<b>-</b>	<b>17,600</b>	<b>27,800</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Materials &amp; Services</b>								
Contracted Services	7105	-	10,106	338,603	186,325			
Intercounty/Indirect	8001				-			
Intercounty to GF/BOC	8024	-	-	7,745	12,621			
Intercounty to GF/Treasurer	8023	-	-	7,745	12,620			
<b>Total Materials &amp; Services</b>		<b>-</b>	<b>10,106</b>	<b>354,093</b>	<b>211,566</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers Out</b>								
Transfer to General Fund	9800	-	-	-	-	-	-	-
<b>Total Transfers Out</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Contingency</b>								
Operating Contingency	9900	-	-	-	-	-	-	-
<b>Total Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	-	153,442	-	-	-	-	-
<b>Total Unapp Ending Fund Bal</b>		<b>-</b>	<b>153,442</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>-</b>	<b>163,548</b>	<b>393,693</b>	<b>277,666</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CJC Behavioral Health Revenues minus Expenditures</b>		<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Tillamook County  
Statement of Budget  
Fiscal Year July 1, 2026 - June 30, 2027

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



Total Personal Services	-	-	-	12,620	-	-	-
Total Materials & Services	-	10,106	354,093	211,566	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-
Total Transfers Out	-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance	-	153,442	-	-	-	-	-
<b>CJC Behavioral Health Totals</b>	-	<b>163,548</b>	<b>354,093</b>	<b>211,566</b>	-	-	-

Accounts for funds received for Agreement #BHD-25-25  
 Current OMB Uniform Guidance Indirect Cost Allocation - \$176.72  
 Charged - \$170

**TILLAMOOK COUNTY**  
**FY2025-26 Annual Budget**



**Fund:** 178  
**Department:** 17800

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
<b>CJC Specialty Court</b>	<b>Account No.</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested Budget</b>	<b>Proposed Budget</b>	<b>Approved Budget</b>	<b>Adopted Budget</b>
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	-	-	23,300	17,680			
State Grants	4250	-	-	74,000	27,680			
Interfund Loan from General Fund	4800	-	25,096	-				
<b>Total Revenues</b>		<b>-</b>	<b>25,096</b>	<b>97,300</b>	<b>45,360</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Departmental Expense</b>								
<b>Materials &amp; Services</b>								
Contracted Services	7105	-	655	97,300	45,360			
Intercounty/Indirect	8001	-	-	-	-			
<b>Total Materials &amp; Services</b>		<b>-</b>	<b>655</b>	<b>97,300</b>	<b>45,360</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers Out</b>								
Transfer to General Fund	9800	-	-	-	-			
<b>Total Transfers Out</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Contingency</b>								
Operating Contingency	9900	-	-	-	-			
<b>Total Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	-	24,441	-	-			
<b>Total Unapp Ending Fund Bal</b>		<b>-</b>	<b>24,441</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>-</b>	<b>24,441</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CJC Specialty Court Revenues minus Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Tillamook County  
Statement of Budget  
Fiscal Year July 1, 2026 - June 30, 2027

Total Materials & Services	-	655	97,300	45,360	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-	-
Total Transfers Out	-	-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance	-	24,441	-	-	-	-	-	-
<b>CJC Specialty Court Totals</b>		<b>-</b>	<b>25,096</b>	<b>97,300</b>	<b>45,360</b>	<b>-</b>	<b>-</b>	<b>-</b>

Accounts for funds received for Agreement #SCP-23-53  
Current OMB Uniform Guidance Indirect Cost Allocation - \$10.56  
Charged - \$10

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 179  
**Department:** 17900

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
<b>CJC Jail-Based Medications</b>	<b>Account No.</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested Budget</b>	<b>Proposed Budget</b>	<b>Approved Budget</b>	<b>Adopted Budget</b>
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	-	-	298,940	464,977			
State Grants	4250	-	298,944	-	143,052			
<b>Total Revenues</b>		<b>-</b>	<b>298,944</b>	<b>298,940</b>	<b>608,029</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Departmental Expense</b>								
<b>Materials &amp; Services</b>								
Contracted Services	7105	-	-	269,050	129,879			
Intercounty/Sheriff	8012	-	-	-	13,173			
Intercounty to GF/BOC	8022	-	-	14,945				
Intercounty to GF/Treasurer	8023	-	-	14,945				
<b>Total Materials &amp; Services</b>		<b>-</b>	<b>-</b>	<b>298,940</b>	<b>143,052</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers Out</b>								
Transfer to General Fund	9800	-	-	-	-			
<b>Total Transfers Out</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Contingency</b>								
Operating Contingency	9900	-	-	-	-			
<b>Total Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	-	298,944	-	464,977	-		
<b>Total Unapp Ending Fund Bal</b>		<b>-</b>	<b>298,944</b>	<b>-</b>	<b>464,977</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>-</b>	<b>298,944</b>	<b>-</b>	<b>608,029</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CJC Jail-Based Medications Revenues minus Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Tillamook County  
Statement of Budget  
Fiscal Year July 1, 2026 - June 30, 2027

Total Materials & Services	-	-	298,940	143,052	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-	-
Total Transfers Out	-	-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance	-	298,944	-	464,977	-	-	-	-
<b>CJC Jail-Based Medications Court Totals</b>		<b>-</b>	<b>298,944</b>	<b>298,940</b>	<b>608,029</b>	<b>-</b>	<b>-</b>	<b>-</b>

Accounts for funds received for Agreement #JMD-25-18  
Current OMB Uniform Guidance Indirect Cost Allocation - \$0  
Charged - \$0

**TILLAMOOK COUNTY**  
**FY2025-26 Annual Budget**



**Fund:** 180  
**Department:** 18000, 18001, 18002, 18003

County Fair	Account No.	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	1,424,996	1,167,929	1,000,000	2,500,000			
Ann Parks Donations	4269	-	-	-				
Dept of Agriculture Fair Revenue	4273	53,167	53,167	53,000	79,700			
Local Community Funding	4290	-	-	-				
Admissions	4340	237,281	243,455	240,000	300,000			
Parking	4341	58,351	59,891	62,800	63,100			
Space Fees	4342	118,063	80,360	82,000	82,000			
Carnival	4343	108,448	104,830	115,000	115,000			
Pari-Mutual Receipts	4344	253,087	279,065	265,000	305,000			
Stall Fees	4345	-	-	-	-			
Stable Rent	4353	1,750	-	-	-			
Storage Rent	4354	800	-	-	-			
Concessions	4620	37,488	53,247	55,000	57,000			
Premium Book Ads	4625	6,945	7,735	8,500	10,000			
Race Book Adver	4626	2,345	1,640	2,000	1,800			
Race Book Sales	4627	3,408	3,611	3,600	3,600			
Milk Revenue	4628	649	-	-	-			
Entertainment Sales	4629	81,510	81,340	115,000	112,500			
Miscellaneous Revenue	4690	69,756	27,536	58,100	67,500			
Interest	4699	5,872	-	-	-			
Transfer from TLT Facilities	4825	-	-	-	-			
<b>Subtotal - Fair</b>	<b>18000</b>	<b>1,038,919</b>	<b>995,875</b>	<b>1,060,000</b>	<b>1,197,200</b>	<b>-</b>	<b>-</b>	<b>-</b>
State Grants	4250	-	316,334	250,000	200,000			
Donations	4269	-	-	-				
Local Community Funding	4290	-	319,327	10,000	10,000			
Fees	4301	35	-	-				
Parking	4341	20,053	17,235	6,000	7,000			
Ground Rent	4351	60,140	60,848	52,500	57,100			
4-H Bldg Rent	4352	16,775	9,660	7,200	7,400			
Stables Rent	4353	19,422	9,465	10,000	10,000			
Storage Rent	4354	21,305	23,045	24,000	24,000			
Convention Center Rent	4355	12,475	11,975	7,000	6,000			
Improvement Donations	4612	-	300	-	-			
Improvement Donations	4615	-	-	-				
Concessions	4620	26,198	26,977	26,000	26,900			
Off Season Events	4621	44,333	50,589	61,500	62,900			
Refunds & Reimbursements	4670	-	-	-				
Miscellaneous Revenue	4690	7,627	49,294	8,200	10,000			
Interest	4699	55,376	54,938	50,100	53,000			
Transfer from TLT Facilities	4825	-	-	250,000	250,000			
<b>Subtotal - Off-Season</b>	<b>18001</b>	<b>283,739</b>	<b>949,987</b>	<b>762,500</b>	<b>724,300</b>	<b>-</b>	<b>-</b>	<b>-</b>
Admissions	4340	11,637	7,642	10,000	8,000			
<b>Subtotal - Skating</b>	<b>18002</b>	<b>11,637</b>	<b>7,642</b>	<b>10,000</b>	<b>8,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning Balance Ann Parks Estate	4000	-	-	-	-			
Ann Parks Donation	4269	-	-	-	-			
<b>Subtotal - Ann Parks</b>	<b>18003</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>		<b>2,759,291</b>	<b>3,121,433</b>	<b>2,832,500</b>	<b>4,429,500</b>	<b>-</b>	<b>-</b>	<b>-</b>

**TILLAMOOK COUNTY**  
**FY2025-26 Annual Budget**



County Fair	Account No.	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Budget	2026-2027 Requested Budget	2026-2027 Proposed Budget	2026-2027 Approved Budget	2026-2027 Adopted Budget
Fair Expense	18000							
Personal Services								
Salaries								
Non-941/Fair Management	5901	22,636	22,913	27,000	29,000			
Non-941/Fair Admin & Clerical	5903	13,814	15,030	32,100	36,000			
Non-941/Fair Skilled/Service/Maint	5904	36,327	41,958	49,700	62,000			
Non-941/Fair Part-Time & Temporary	5905	7,251	6,455	9,500	12,000			
Total Salaries		80,028	86,356	118,300	139,000	-	-	-
Taxes & Benefits								
Non-941/Payroll Taxes & Benefits	5949	18,156	25,568	31,000	38,000			
Worker Compensation	5955	-	-	-	-			
Total Taxes & Benefits		18,156	25,568	31,000	38,000	-	-	-
Total Personal Services		98,184	111,924	149,300	177,000	-	-	-
Total Full-Time Equivalent		1.00	1.00	1.00	1.00			
Materials & Services								
Operating Supplies	6005	16,434	14,387	15,000	18,000			
Printing & Advertising	7001	17,514	21,812	30,000	53,100			
Postage & Shipping	7005	491	-	-	-			
Telephone	7007	1,370	1,864	2,200	2,200			
Bank Fees	7013	827	-	-	-			
Insurance & Deductibles	7020	1,918	-	-	-			
Memberships & Dues	7050	2,750	2,945	3,500	3,500			
Travel/Training/Mileage	7080	-	-	-	-			
Contracted Services	7105	287,793	308,228	390,000	449,200			
Utilities	7410	5,731	-	-	-			
R&M/Building & Grounds	7450	19,617	-	-	-			
Racing	7840	251,816	256,197	289,000	340,000			
Premiums/4H-FFA	7842	2,328	-	-	-			
Premiums/Open Class	7843	22,402	21,030	30,000	30,000			
Milk Weight Payments	7844	-	-	-	-			
Misc Materials & Services	7899	-	-	-	-			
Total Materials & Services		630,992	626,463	759,700	896,000	-	-	-
Total Operations Expenditures		729,176	738,387	909,000	1,073,000	-	-	-
<b>Fair Revenue minus Expenditures</b>		<b>309,743</b>	<b>257,488</b>	<b>151,000</b>	<b>124,200</b>	-	-	-
Off Season Expense	18001							
Personal Services								
Salaries								
Non-941/Fair Management	5901	63,932	62,677	75,000	75,800			
Non-941/Fair Admin & Clerical	5903	37,337	39,132	74,500	91,000			
Non-941/Fair Skilled/Service/Maint	5904	53,535	59,031	79,000	79,000			
Non-941/Fair Part-Time & Temporary	5905	-	-	5,000	5,000			
Total Salaries		154,805	160,839	233,500	250,800	-	-	-

**TILLAMOOK COUNTY**  
**FY2025-26 Annual Budget**



County Fair	Account No.	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Budget	2026-2027 Requested Budget	2026-2027 Proposed Budget	2026-2027 Approved Budget	2026-2027 Adopted Budget
<b>Taxes &amp; Benefits</b>								
Non-941/Payroll Taxes & Benefits	5949	70,932	79,500	75,100	100,000			
Worker Compensation	5955	-	-	-				
Total Taxes & Benefits		<u>70,932</u>	<u>79,500</u>	<u>75,100</u>	<u>100,000</u>	-	-	-
Total Personal Services		225,736	240,340	308,600	350,800	-	-	-
Total Full-Time Equivalent		3.00	3.00	3.00	3.00			
<b>Materials &amp; Services</b>								
Office Supplies	6001	2,112	3,676	8,000	10,000			
Non-Capital Equipment	6004	12,060	14,227	35,000	35,000			
Operating Supplies	6005	15,951	26,085	30,000	30,000			
Small Tools & Minor Equipment	6007	1,341	3,815	4,500	5,000			
Computer Software & Licensing	6009	1,549	3,444	4,000	5,500			
Printing & Advertising	7001	2,729	779	16,000	16,000			
Postage & Shipping	7005	1,213	1,993	3,000	3,000			
Telephone	7007	4,051	3,636	5,000	6,000			
Bank Fees	7013	4,390	4,858	5,500	6,000			
Insurance & Deductibles	7020	270	2,279	2,300	5,000			
Travel/Training/Mileage	7080	5,318	8,275	10,000	12,000			
Professional Services	7101	9,892	19,988	25,000	25,000			
Contracted Services	7105	11,637	16,463	38,000	42,000			
Utilities	7410	63,454	66,582	85,000	90,000			
R&M/Building & Grounds	7450	32,956	74,318	140,000	180,000			
Equipment Rental	7610	1,147	885	2,000	3,000			
Off Season Events	7846	43,302	50,189	80,000	85,000			
Indirect Cost Allocation	8001	75,660	81,320	103,010	113,860			
Total Materials & Services		<u>289,032</u>	<u>382,809</u>	<u>596,310</u>	<u>672,360</u>	-	-	-
<b>Capital Outlay</b>								
Furniture/Fixtures	9015	-	-	-	-	-	-	-
Computers/Office Equipment	9020	-	2,252	3,000				
Vehicles	9030	-	-	15,000	30,000			
Machinery/Equipment	9035	9,327	-	25,000	30,000			
Buildings/Improvements	9040	332,322	305,830	750,000	1,100,000			
Total Capital Outlay		<u>341,648</u>	<u>308,082</u>	<u>793,000</u>	<u>1,160,000</u>	-	-	-
<b>Transfers Out</b>								
Transfer to Fair Reserve Fund	9821	-	120,000	120,000	220,000			
Total Transfers Out		-	120,000	120,000	220,000	-	-	-
<b>Operating Contingency</b>								
Operating Contingency	9900	-	-	40,000	50,000			
Total Contingency		-	-	40,000	50,000	-	-	-

**TILLAMOOK COUNTY**  
**FY2025-26 Annual Budget**



<b>County Fair</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	1,167,929	1,327,776	58,340	897,440			
Total Unapp Ending Fund Bal		<u>1,167,929</u>	<u>1,327,776</u>	<u>58,340</u>	<u>897,440</u>	-	-	-
Total Off Season Expenditures		<u>2,024,346</u>	<u>2,379,008</u>	<u>1,916,250</u>	<u>3,350,600</u>	-	-	-
<b>Off Season Revenue minus Expenditures</b>		<b>(315,611)</b>	<b>(141,092)</b>	<b>(33,750)</b>	<b>93,700</b>	-	-	-
Skating Operations Expense	18002							
Materials & Services								
Operating Supplies	6005	198	260	500	1,000			
Printing & Advertising	7001	-	157	250	400			
Contracted Services	7105	5,571	3,621	6,500	4,500			
Total Materials & Services		<u>5,769</u>	<u>4,038</u>	<u>7,250</u>	<u>5,900</u>	-	-	-
Total Skating Operations Expenditures		<u>5,769</u>	<u>4,038</u>	<u>7,250</u>	<u>5,900</u>	-	-	-
<b>Skating Operations Revenue minus Expenditures</b>		<b>5,868</b>	<b>3,604</b>	<b>2,750</b>	<b>2,100</b>	-	-	-
Ann Parks Expense	18003							
Materials & Services								
Premiums/4H-FFA	7842	-	-	-	-	-	-	-
Premiums/Open Class	7843	-	-	-	-	-	-	-
Total Materials & Services		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Ann Parks Expenditures		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	-	-	-	-	-	-	-
Total Unapp Ending Fund Bal		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Ann Parks Revenue minus Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>County Fair Revenues minus Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2026 - June 30, 2027								
Total Personal Services		323,921	352,264	457,900	527,800	-	-	-
Total Materials & Services		925,793	1,013,311	1,363,260	1,574,260	-	-	-
Total Capital Outlay		341,648	308,082	793,000	1,160,000	-	-	-
Total Transfers Out		-	120,000	120,000	220,000	-	-	-
Total Contingency		-	-	40,000	50,000	-	-	-
Total Unappropriated Ending Fund Balance		<u>1,167,929</u>	<u>1,327,776</u>	<u>58,340</u>	<u>897,440</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>County Fair Totals</b>		<b><u>2,759,290</u></b>	<b><u>3,121,433</u></b>	<b><u>2,832,500</u></b>	<b><u>4,429,500</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

Accounts for operations and management of the fairgrounds.

FY 21/22 Supplemental Budget BO #22-040 Decrease Transfer In \$328,440, Increase Local Community Funding \$328,440

Current OMB Uniform Guidance Indirect Cost Allocation - \$113,860.75 (includes \$91,261 for Property/Auto/General Liability insurance)

Charged - \$113,860

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 181  
**Department:** 18100

<b>Fair Reserve</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	45,170	45,170	145,170	146,000			
Interest	4699	-	-	-				
Transfer from Fair Fund	4822	-	120,000	120,000	220,000			
<b>Total Revenues</b>		<b>45,170</b>	<b>165,170</b>	<b>265,170</b>	<b>366,000</b>	-	-	-
<b>Departmental Expense</b>								
<b>Capital Outlay</b>								
Vehicles	9030	-	-	20,000	30,000			
Buildings/Improvements	9040	-	-	-				
Machinery/Equipment	9035	-	19,108	145,170				
<b>Total Capital Outlay</b>		<b>-</b>	<b>19,108</b>	<b>165,170</b>	<b>30,000</b>	-	-	-
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	45,170	146,062	100,000	336,000	-	-	-
<b>Total Unapp Ending Fund Bal</b>		<b>45,170</b>	<b>146,062</b>	<b>100,000</b>	<b>336,000</b>	-	-	-
<b>Total Expenditures</b>		<b>45,170</b>	<b>165,170</b>	<b>265,170</b>	<b>366,000</b>	-	-	-
<b>Fair Reserve Revenues minus Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-	-

Tillamook County  
Statement of Budget  
Fiscal Year July 1, 2026 - June 30, 2027

Total Capital Outlay	-	19,108	165,170	30,000	-	-	-
Total Contingency	-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance	45,170	146,062	100,000	336,000	-	-	-
<b>Fair Reserve Totals</b>	<b>45,170</b>	<b>165,170</b>	<b>265,170</b>	<b>366,000</b>	-	-	-

Accumulates funds for County fair building maintenance, equipment and vehicle replacement  
Current OMB Uniform Guidance Indirect Cost Allocation - \$0  
Charged - \$0

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 185  
**Department:** 18500

Library	Account No.	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	5,242,305	6,182,399	6,500,000	6,986,500			
Property Taxes - Current	4010	3,889,267	4,033,562	4,141,115	4,265,300			
Property Taxes - Previous	4011	94,448	101,017	75,000	80,000			
Federal Grants	4225	-	-	-	-			
Ready to Read Grant/FYE23	4250	6,580	6,667	6,650	6,200			
ST Library Network Reimbursement	4274	-	-	-	-			
Donations	4269	-	-	-	-			
Local/Community Funding	4290	2,500	-	-	-			
Fees	4301	11,893	11,823	8,000	10,000			
Fines	4401	-	-	-	-			
County Land Sales	4550	-	-	-	-			
Network Fees - Ocean	4605	-	37,402	-	-			
Memorial Donations	4610	552	6,380	-	-			
Refunds & Reimbursements	4670	1,219	78,572	-	-			
Miscellaneous Revenue	4690	28	223	-	-			
Sale of Assets	4695	-	-	-	-			
Interest	4699	251,656	280,154	100,000	120,000			
Transfer from Debt Service	4809	-	70,000	-	-			
<b>Total Revenues</b>		<b>9,500,448</b>	<b>10,808,198</b>	<b>10,830,765</b>	<b>11,468,000</b>	-	-	-
<b>Departmental Expense</b>								
<b>Personal Services</b>								
<b>Salaries</b>								
Department Head	5100	109,625	114,328	120,700	123,100			
Management/Supervisory	5200	158,769	155,185	168,600	176,700			
Professional/Technical	5300	207,830	309,121	291,300	471,200			
Administrative/Clerical	5400	713,409	709,392	913,100	900,700			
Skilled/Service/Maintenance	5500	25,473	31,321	40,400	50,700			
Part-Time/Temporary	5600	37,017	35,445	60,000	60,000			
AFSCME Incentive	5750	-	-	10,400	12,900			
Out of Class	5896	7,066	115	500	1,000			
Leave Buy Out	5897	20,214	2,638	29,500	33,200			
Overtime	5899	79	427	1,500	1,500			
Moving Reimbursement	5975	-	-	-	-			
<b>Total Salaries</b>		<b>1,279,482</b>	<b>1,357,971</b>	<b>1,636,000</b>	<b>1,831,000</b>	-	-	-
<b>Taxes &amp; Benefits</b>								
Employer's FICA	5950	94,349	99,851	130,000	145,400			
OR Paid Family Medical Leave	5952	4,933	7,738	6,400	7,200			
Worker Compensation	5955	5,848	5,574	7,900	9,200			
Unemployment	5960	-	927	-	-			
Health & Life Insurance	5965	357,555	404,194	455,500	527,040			
Retirement	5970	457,464	490,023	507,987	490,010			
OPSRP Retirement	5971	-	-	6,131	35,180			
VEBA	5980	32,028	46,080	35,880	47,520			
Uniform Allowance	5990	243	291	225	260			
<b>Total Taxes &amp; Benefits</b>		<b>952,420</b>	<b>1,054,677</b>	<b>1,150,023</b>	<b>1,261,810</b>	-	-	-
<b>Total Personal Services</b>		<b>2,231,902</b>	<b>2,412,649</b>	<b>2,786,023</b>	<b>3,092,810</b>	-	-	-
<b>Total Full-Time Equivalent</b>		<b>25.75</b>	<b>25.75</b>	<b>25.75</b>	<b>25.80</b>			
<b>Materials &amp; Services</b>								
Office Supplies	6001	27,789	21,041	31,000	31,000			
Non-Capital Equipment	6004	34,279	21,246	30,000	37,500			
Operating Supplies	6005	370	-	-	-			
Small Tools & Minor Equipment	6007	100	-	-	-			
Computer Software & Licensing	6009	90,617	94,574	103,000	105,000			

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



Library	Account No.	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Computer Supplies	6011	184	952	1,000	1,000			
Fuel & Lubricants	6030	8,454	7,978	9,500	9,800			
Periodicals	6301	15,533	15,602	14,000	14,000			
Books/Adult Fiction	6302	38,481	37,668	49,000	49,000			
Books/Adult Non-Fiction	6303	34,120	30,632	45,000	45,000			
Books/Childrens	6304	56,376	54,504	51,000	51,000			
Books/Reference	6305	-	-	-	-			
Non-Print Materials	6307	28,372	20,744	40,000	35,000			
Programs/Adults	6310	14,116	6,685	15,000	15,000			
Programs/Teen	6311	1,499	1,779	4,000	6,000			
Programs/Childrens	6312	5,833	6,438	14,000	14,000			
Programs/Branches	6313	11,996	11,557	20,000	20,000			
Programs/Supplies	6314	21,455	11,875	16,000	15,000			
Books/Teen	6315	7,547	7,133	5,000	6,000			
Digital Materials	6316	99,445	135,121	138,000	145,000			
Outreach	6501	5,962	7,003	10,000	10,000			
Printing & Advertising	7001	17,747	3,101	24,000	24,000			
Books & Publications	7003	-	342	-	500			
Postage & Shipping	7005	4,226	4,181	5,500	5,500			
Telephone	7007	18,111	16,928	17,000	17,000			
Cataloging Computer Svcs	7011	29,000	29,994	32,000	32,000			
Network Fees	7012	(26,542)	191,389	40,000	40,000			
Insurance & Deductibles	7020	3,928	3,593	5,000	5,000			
Public Relations	7022	-	-	-	-			
Memberships & Dues	7050	1,367	1,306	2,000	2,000			
Travel/Training/Mileage	7080	13,087	20,165	20,000	20,000			
Professional Services	7101	-	-	-	-			
Contracted Services	7105	22,130	14,844	50,000	50,000			
Legal	7110	-	9,647	4,000	6,000			
Lab Tests	7210	-	-	-	-			
Utilities	7410	16,085	14,174	18,000	18,500			
Water Fees	7415	1,018	1,151	1,200	1,400			
Sewer Fees	7416	1,369	1,478	1,500	1,600			
Garbage Collection	7420	3,713	3,753	4,000	4,200			
Heating Fuel	7425	8,953	9,888	12,000	12,000			
Janitorial Supplies	7431	5,038	6,598	5,000	5,200			
R&M/Building & Grounds	7450	63,507	111,421	90,000	120,000			
R&M/Office Equipment	7601	5,183	5,362	13,000	10,000			
R&M/Vehicles	7603	9,372	7,235	10,000	11,000			
R&M/Equipment	7605	-	-	-	-			
Permit Fees	7650	-	120	400	400			
Rebates & Refunds	7880	-	-	-	-			
Inactive Employee Insurance	7881	56,717	56,754	58,000	58,000			
Misc Materials & Services	7899	1,032	7,050	4,000	4,000			
Indirect Cost Allocation	8001	273,350	250,910	218,980	225,550			
Intercounty/Insurance	8002	44,809	50,222	53,800	59,180			
Intercounty/IS Support	8007	-	-	-	-			
<b>Total Materials &amp; Services</b>		<b>1,075,725</b>	<b>1,314,139</b>	<b>1,284,880</b>	<b>1,342,330</b>	-	-	-

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



<b>Library</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Capital Outlay								
Furniture/Fixtures	9015	-	-	-	48,000			
Computers/Office Equipment	9020	10,422	2,778	30,000	-			
Vehicles	9030	-	54,961	450,000	200,000			
Buildings/Improvements	9040	-	753,677	645,000	995,000			
<b>Total Capital Outlay</b>		<b>10,422</b>	<b>811,416</b>	<b>1,125,000</b>	<b>1,243,000</b>	-	-	-
Operating Contingency								
Operating Contingency	9900	-	-	410,000	200,000			
<b>Total Contingency</b>		<b>-</b>	<b>-</b>	<b>410,000</b>	<b>200,000</b>	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	6,182,399	6,269,993	5,224,862	5,589,860			
<b>Total Unapp Ending Fund Bal</b>		<b>6,182,399</b>	<b>6,269,993</b>	<b>5,224,862</b>	<b>5,589,860</b>	-	-	-
<b>Total Expenditures</b>		<b>9,500,448</b>	<b>10,808,198</b>	<b>10,830,765</b>	<b>11,468,000</b>	-	-	-
<b>Library Revenues minus Expenditures</b>		<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	-	-	-

Tillamook County  
Statement of Budget  
Fiscal Year July 1, 2026 - June 30, 2027

Total Personal Services	2,231,902	2,412,649	2,786,023	3,092,810	-	-	-
Total Materials & Services	1,075,725	1,314,139	1,284,880	1,342,330	-	-	-
Total Capital Outlay	10,422	811,416	1,125,000	1,243,000	-	-	-
Total Contingency	-	-	410,000	200,000	-	-	-
<b>Total Unappropriated Ending Fund Balance</b>	<b>6,182,399</b>	<b>6,269,993</b>	<b>5,224,862</b>	<b>5,589,860</b>	-	-	-
<b>Library Totals</b>	<b>9,500,448</b>	<b>10,808,198</b>	<b>10,830,765</b>	<b>11,468,000</b>	-	-	-

Fund accounts for operation of the County's library system. Main revenue source is a local option tax. May 2022 \$0.65/\$1,000 5 year local option tax passed.  
Current OMB Uniform Guidance Indirect Cost Allocation - \$185,447.86  
Charged - \$185,440

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 186  
**Department:** 18600

<b>Library Reserve</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	1,092,164	1,137,783	1,160,000	1,235,000			
Interest	4699	45,618	49,202	40,000	40,000			
<b>Total Revenues</b>		<b>1,137,783</b>	<b>1,186,985</b>	<b>1,200,000</b>	<b>1,275,000</b>	-	-	-
<b>Departmental Expense</b>								
<b>Materials &amp; Services</b>								
R&M/Building & Grounds	7450	-	-	500,000	500,000			
<b>Total Materials &amp; Services</b>		-	-	500,000	500,000	-	-	-
<b>Capital Outlay</b>								
Furniture/Fixtures	9015	-	-	100,000	100,000			
Computers/Office Equipment	9020	-	-	100,000	100,000			
<b>Total Capital Outlay</b>		-	-	200,000	200,000	-	-	-
<b>Contingency</b>								
Operating Contingency	9900	-	-	-	-	-	-	-
<b>Total Operating Contingency</b>		-	-	-	-	-	-	-
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	1,137,783	1,186,985	500,000	575,000			
<b>Total Unapp Ending Fund Bal</b>		<b>1,137,783</b>	<b>1,186,985</b>	<b>500,000</b>	<b>575,000</b>	-	-	-
<b>Total Expenditures</b>		<b>1,137,783</b>	<b>1,186,985</b>	<b>1,200,000</b>	<b>1,275,000</b>	-	-	-
<b>Library Reserve Revenues minus Expenditures</b>		-	-	-	-	-	-	-

Tillamook County  
Statement of Budget  
Fiscal Year July 1, 2026 - June 30, 2027

Total Materials & Services	-	-	500,000	500,000	-	-	-
Total Capital Outlay	-	-	200,000	200,000	-	-	-
Total Contingency	-	-	-	-	-	-	-
<b>Total Unappropriated Ending Fund Balance</b>		<b>1,137,783</b>	<b>1,186,985</b>	<b>500,000</b>	<b>575,000</b>	-	-
<b>Library Reserve Totals</b>		<b>1,137,783</b>	<b>1,186,985</b>	<b>1,200,000</b>	<b>1,275,000</b>	-	-

FY 09/10 fund name changed from Library Sinking to Library Reserve; accumulates funds for building maintenance and vehicle replacement  
Current OMB Uniform Guidance Indirect Cost Allocation - \$0  
Charged - \$0

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 192  
**Department:** 19200

<b>County School</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	-	-	-	-			
Property Taxes - Current	4010	853	1,365	-				
Federal Forest Fees	4205	190,374	41,662	-				
State Timber Revenue	4230	4,741,899	3,509,967	2,500,000	4,000,000			
Miscellaneous	4690	-	2,286	-				
Interest	4699	48,368	31,799	10,000	30,000			
<b>Total Revenues</b>		<b>4,981,494</b>	<b>3,587,078</b>	<b>2,510,000</b>	<b>4,030,000</b>	-	-	-
<b>Departmental Expense</b>								
<b>Materials &amp; Services</b>								
Distribution to Schools	9103	4,981,494	3,587,078	2,510,000	4,030,000			
<b>Total Materials &amp; Services</b>		<b>4,981,494</b>	<b>3,587,078</b>	<b>2,510,000</b>	<b>4,030,000</b>	-	-	-
<b>Total Expenditures</b>		<b>4,981,494</b>	<b>3,587,078</b>	<b>2,510,000</b>	<b>4,030,000</b>	-	-	-
<b>County School Revenues minus Expenditures</b>		-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
<b>Total Materials &amp; Services</b>		<b>4,981,494</b>	<b>3,587,078</b>	<b>2,510,000</b>	<b>4,030,000</b>	-	-	-
<b>Total Contingency</b>		-	-	-	-	-	-	-
<b>Total Unappropriated Ending Fund Balance</b>		-	-	-	-	-	-	-
<b>County School Totals</b>		<b>4,981,494</b>	<b>3,587,078</b>	<b>2,510,000</b>	<b>4,030,000</b>	-	-	-

Statute dictates distribution to schools from state timber and federal forest revenue  
This fund is the conduit to distribute those funds  
Current OMB Uniform Guidance Indirect Cost Allocation - \$0  
Charged - \$0

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 193  
**Department:** 19300

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Revenue Stabilization</b>								
Revenue Stabilization								
Departmental Revenue								
	Account No.							
	Beginning Fund Balance	4000	3,264,482	3,400,836	2,005,000	1,300,000		
	Interest	4699	136,354	142,883	30,000	50,000		
	Transfer from General Fund	4800	-	-	-			
<b>Total Revenues</b>			<u>3,400,836</u>	<u>3,543,718</u>	<u>2,035,000</u>	<u>1,350,000</u>	<u>-</u>	<u>-</u>
Departmental Expense								
Transfer to								
	Transfer to General Fund	9800	-	1,200,000	1,000,000	50,000		
<b>Total Transfers Out</b>			<u>-</u>	<u>1,200,000</u>	<u>1,000,000</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
Contingency								
	Operating Contingency	9900	-	-	-	1,300,000	-	-
<b>Total Operating Contingency</b>			<u>-</u>	<u>-</u>	<u>-</u>	<u>1,300,000</u>	<u>-</u>	<u>-</u>
Unapp Ending Fund Bal								
	Unapp Ending Fund Bal	9995	3,400,836	2,343,718	1,035,000	-		
<b>Total Unapp Ending Fund Bal</b>			<u>3,400,836</u>	<u>2,343,718</u>	<u>1,035,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>			<u>3,400,836</u>	<u>2,343,718</u>	<u>1,035,000</u>	<u>1,300,000</u>	<u>-</u>	<u>-</u>
<b>Revenue Stabilization Revenues minus Expenditures</b>			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Tillamook County  
Statement of Budget  
Fiscal Year July 1, 2026 - June 30, 2027

Total Transfers Out	-	1,200,000	1,000,000	50,000	-	-	-
Total Contingency	-	-	-	1,300,000	-	-	-
Total Unappropriated Ending Fund Balance	<u>3,400,836</u>	<u>2,343,718</u>	<u>1,035,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Revenue Stabilization Totals</b>	<u>3,400,836</u>	<u>3,543,718</u>	<u>2,035,000</u>	<u>1,350,000</u>	<u>-</u>	<u>-</u>	<u>-</u>

FY 05/06 Created to stabilize the fluctuation in Timber Revenue  
Revenues into this fund comes from General Fund sources  
FY 24/25 Supplemental Budget BO #25- \_\_\_ Decrease Operating Contingency \$1,000,000, Increase Unapp Ending Fund Bal \$1,000,000  
Current OMB Uniform Guidance Indirect Cost Allocation - \$0  
Charged - \$0

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 194  
**Department:** 19400

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
<b>Veteran's Services</b>	<b>Account No.</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested Budget</b>	<b>Proposed Budget</b>	<b>Approved Budget</b>	<b>Adopted Budget</b>
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	263,264	364,216	274,200	618,000			
Property Taxes - Current	4010	418,850	434,388	401,130	410,150			
Property Taxes - Previous	4011	8,946	10,249	5,000	10,150			
ODVA Aid to Counties	4250	-	5,000	-				
Enhancement and Expansion Funds	4266	96,586	97,416	98,000	98,000			
Donations	4269	275	-	-				
Refunds & Reimbursements	4670	416	287	-				
Interest	4699	14,796	19,598	12,000	12,000			
<b>Total Revenues</b>		<b>803,134</b>	<b>931,154</b>	<b>790,330</b>	<b>1,148,300</b>	-	-	-
<b>Departmental Expense</b>								
<b>Personal Services</b>								
<b>Salaries</b>								
Management/Supervisory	5200	60,128	65,056	71,800	74,900			
Administrative/Clerical	5400	135,348	116,267	124,800	132,100			
AFSCME Incentive	5750	-	-	1,500	1,500			
Leave Buy Out	5897	1,748	1,221	3,800	4,000			
Overtime	5899	-	-	3,000	3,000			
<b>Total Salaries</b>		<b>197,224</b>	<b>182,545</b>	<b>204,900</b>	<b>215,500</b>	-	-	-
<b>Taxes &amp; Benefits</b>								
Employer's FICA	5950	14,417	13,407	16,300	17,200			
OR Paid Family Medical Leave	5952	754	701	800	900			
Worker Compensation	5955	601	217	600	600			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	79,700	66,280	68,520	89,690			
Retirement	5970	69,934	66,551	67,050	47,940			
OPSRP Retirement	5971	-	-	-	8,370			
VEBA	5980	4,922	5,640	4,140	5,940			
<b>Total Taxes &amp; Benefits</b>		<b>170,328</b>	<b>152,797</b>	<b>157,410</b>	<b>170,640</b>	-	-	-
<b>Total Personal Services</b>		<b>367,553</b>	<b>335,342</b>	<b>362,310</b>	<b>386,140</b>	-	-	-
<b>Total Full-Time Equivalent</b>		<b>4.00</b>	<b>3.00</b>	<b>3.80</b>	<b>3.00</b>			
<b>Materials &amp; Services</b>								
Office Supplies	6001	197	195	300	500			
Non-Capital Office Equipment	6003	-	-	-	-			
Computer Software & Licensing	6009	960	2,475	3,500	3,500			
Fuel & Lubricants	6030	53	242	5,000	5,000			
Printing & Advertising	7001	1,604	3,539	25,000	25,000			
Postage & Shipping	7005	11	56	300	3,000			
Telephone	7007	2,941	2,504	3,000	3,000			
Insurance and Deductibles	7020	-	1,125	-	1,000			
Memberships & Dues	7050	-	450	300	400			
Travel/Training/Mileage	7080	4,120	2,093	5,000	5,000			
Contracted Services	7105	7,741	20,461	25,000	25,000			
R&M/Office Equipment	7601	949	661	1,000	1,500			
Misc Materials & Services	7899	3,728	9,056	15,000	15,000			
Indirect Cost Allocation	8001	44,050	39,540	42,330	43,600			
Intercounty/Insurance	8002	3,900	3,630	4,700	5,170			
<b>Total Materials &amp; Services</b>		<b>70,254</b>	<b>86,027</b>	<b>130,430</b>	<b>136,670</b>	-	-	-

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



<b>Veteran's Services</b>	<b>Account No.</b>	<b>2023-2024 Actuals</b>	<b>2024-2025 Actuals</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Requested Budget</b>	<b>2026-2027 Proposed Budget</b>	<b>2026-2027 Approved Budget</b>	<b>2026-2027 Adopted Budget</b>
Capital Outlay								
Computers/Office Equipment	9020	1,111	2,822	2,500	2,500			
Vehicles	9030	-	24,731	-	-			
<b>Total Capital Outlay</b>		<b>1,111</b>	<b>27,553</b>	<b>2,500</b>	<b>2,500</b>	-	-	-
Operating Contingency								
Operating Contingency	9900	-	-	100,000	300,000			
<b>Total Contingency</b>		<b>-</b>	<b>-</b>	<b>100,000</b>	<b>300,000</b>	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	364,216	482,232	195,090	322,990			
<b>Total Unapp Ending Fund Bal</b>		<b>364,216</b>	<b>482,232</b>	<b>195,090</b>	<b>322,990</b>	-	-	-
<b>Total Expenditures</b>		<b>803,134</b>	<b>931,154</b>	<b>790,330</b>	<b>1,148,300</b>	-	-	-
<b>Veteran's Services Revenues minus Expenditures</b>		<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Tillamook County  
Statement of Budget  
Fiscal Year July 1, 2026 - June 30, 2027

Total Personal Services	367,553	335,342	362,310	386,140	-	-	-
Total Materials & Services	70,254	86,027	130,430	136,670	-	-	-
Total Capital Outlay	1,111	27,553	2,500	2,500	-	-	-
Total Contingency	-	-	100,000	300,000	-	-	-
Total Unappropriated Ending Fund Balance	<u>364,216</u>	<u>482,232</u>	<u>195,090</u>	<u>322,990</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Veteran's Services Totals</b>	<b>803,134</b>	<b>931,154</b>	<b>790,330</b>	<b>1,148,300</b>	<b>-</b>	<b>-</b>	<b>-</b>

5-year local option tax levy passed May 2022 - \$0.07/\$1,000  
Current OMB Uniform Guidance Indirect Cost Allocation - \$36263.96  
Charged - \$36,260

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 195  
**Department:** 19500

<b>Post Employment Liability Reserve</b>	<b>Account No.</b>	<b>2023-2024 Actuals</b>	<b>2024-2025 Actuals</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Requested Budget</b>	<b>2026-2027 Proposed Budget</b>	<b>2026-2027 Approved Budget</b>	<b>2026-2027 Adopted Budget</b>
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	681,322	709,780	710,000	280,000			
Interest	4699	28,458	30,694	10,000	9,000			
<b>Total Revenues</b>		<b>709,780</b>	<b>740,475</b>	<b>720,000</b>	<b>289,000</b>	-	-	-
<b>Departmental Expense</b>								
<b>Materials &amp; Services</b>								
Miscellaneous	7899	-	-	50,000	-			
<b>Total Materials &amp; Services</b>		-	-	50,000	-	-	-	-
<b>Transfer to</b>								
Transfer to General Fund	9800	-	-	50,000				
Transfer to Courthouse Annex	9874	-	-	-	177,800			
<b>Total Transfers Out</b>		-	-	50,000	177,800	-	-	-
<b>Contingency</b>								
Operating Contingency	9900	-	-	620,000	111,200			
<b>Total Operating Contingency</b>		-	-	620,000	111,200	-	-	-
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	709,780	740,475	-	-	-	-	-
<b>Total Unapp Ending Fund Bal</b>		<b>709,780</b>	<b>740,475</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>709,780</b>	<b>740,475</b>	<b>720,000</b>	<b>289,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Post Emp. Liability Rsv Revenues minus Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Tillamook County  
Statement of Budget  
Fiscal Year July 1, 2026 - June 30, 2027

Total Materials & Services	-	-	50,000	-	-	-	-	-
Total Transfers Out	-	-	50,000	111,200	-	-	-	-
Total Contingency	-	-	620,000	111,200	-	-	-	-
Total Unappropriated Ending Fund Balance		<u>709,780</u>	<u>740,475</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Post Employment Liability Totals</b>		<b><u>709,780</u></b>	<b><u>740,475</u></b>	<b><u>620,000</u></b>	<b><u>111,200</u></b>	<b>-</b>	<b>-</b>	<b>-</b>

FY 06/07 Created to establish a funding source for future Post Employment Liabilities per GASB 43 & 45  
2017 - GASB 43 & 45 were replaced by GASB 75, under GASB 75 funds were not put into an irrevocable trust and therefore remain unrestricted.  
Current OMB Uniform Guidance Indirect Cost Allocation - \$0  
Charged - \$0

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 196  
**Department:** 19600

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
American Rescue Plan	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Departmental Revenue</b>								
Beginning Fund Balance	4000	3,542,079	3,542,079	657,520	75,280			
Federal Grants	4225	330,198	-	-	-			
State Grants	4250	-	-	-	-			
Interest	4699	144,960	103,683	-	-			
<b>Total Revenues</b>		<b>4,017,237</b>	<b>3,645,762</b>	<b>657,520</b>	<b>75,280</b>	-	-	-
<b>Departmental Expense</b>								
<b>Personal Services</b>								
<b>Salaries</b>								
AFSCME Incentive	5750	-	-	-	-			
Teamsters Incentive	5755	-	-	-	-			
<b>Total Salaries</b>		-	-	-	-	-	-	-
<b>Taxes &amp; Benefits</b>								
Employer's FICA	5950	-	-	-	-			
<b>Total Taxes &amp; Benefits</b>		-	-	-	-	-	-	-
<b>Total Personal Services</b>		-	-	-	-	-	-	-
<b>Departmental Expense</b>								
<b>Materials &amp; Services</b>								
Office Supplies	6001	-	-	-	-			
Non-Capital Equipment	6004	-	124,220	-	-			
Computer Software & Licensing	6009	-	-	-	-			
Computer Supplies	6011	-	-	-	-			
Criminal Equipment	6250	-	56,504	-	-			
Printing & Advertising	7001	-	-	-	-			
Contracted Services	7105	594,807	1,135,305	657,520	75,280			
Legal	7110	-	-	-	-			
Permit Fees	7650	750	625	-	-			
<b>Total Materials &amp; Services</b>		<b>595,557</b>	<b>1,316,653</b>	<b>657,520</b>	<b>75,280</b>	-	-	-
<b>Capital Outlay</b>								
Computers/Office Equipment	9020	-	44,345	-	-			
Infrastructure/Federal Match	9083	-	718,587	-	-			
<b>Total Capital Outlay</b>		-	<b>762,932</b>	-	-	-	-	-
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	3,421,680	1,566,176	-	-			
<b>Total Unapp Ending Fund Bal</b>		<b>3,421,680</b>	<b>1,566,176</b>	-	-	-	-	-
<b>Total Expenditures</b>		<b>4,017,237</b>	<b>3,645,762</b>	<b>657,520</b>	<b>75,280</b>	-	-	-
<b>American Rescue Plan Revenues minus Expenditures</b>		<b>(0)</b>	-	-	-	-	-	-

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



<b>American Rescue Plan</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
		<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Personal Services		-	-	-	-	-	-	-
Total Materials & Services		595,557	1,316,653	657,520	75,280	-	-	-
Total Capital Outlay		-	762,932	-	-	-	-	-
Total Unappropriated Ending Fund Balance		<u>3,421,680</u>	<u>1,566,176</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>American Rescue Plan Totals</b>		<b><u>4,017,237</u></b>	<b><u>3,645,762</u></b>	<b><u>657,520</u></b>	<b><u>75,280</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

FY 20/21 Created to establish a fund to hold monies to be accumulated and expended for a specific purpose  
Current OMB Uniform Guidance Indirect Cost Allocation - \$0  
Charged - \$0



# **SPECIAL REVENUE FUNDS**

## **SUMMARY**

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



Special Revenue Funds  
Revenue & Expenditure Summary

	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
	<b><u>Actuals</u></b>	<b><u>Actuals</u></b>	<b><u>Budget</u></b>	<b><u>Requested</u></b>	<b><u>Proposed</u></b>	<b><u>Approved</u></b>	<b><u>Adopted</u></b>
				<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>
Resources							
Beginning Fund Balance	47,838,494	47,031,227	40,916,854	40,191,981	-	-	-
Revenues	48,158,220	48,596,396	49,717,812	54,279,674	-	-	-
Transfers In	13,367,551	15,077,304	7,001,415	5,935,570	-	-	-
<b>Total Resources</b>	<b><u>109,364,265</u></b>	<b><u>110,704,927</u></b>	<b><u>97,636,081</u></b>	<b><u>100,407,225</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
Expenditures							
Personnel Services	15,814,604	17,218,149	21,480,797	21,825,539	-	-	-
Materials & Services	25,539,364	26,878,503	36,154,411	33,755,707	-	-	-
Capital Expenditures	7,370,702	3,853,550	11,357,874	10,449,174	-	-	-
Transfers Out	15,025,756	9,295,062	10,050,500	10,270,920	-	-	-
<b>Total Expenditures</b>	<b><u>63,750,426</u></b>	<b><u>57,245,265</u></b>	<b><u>79,043,582</u></b>	<b><u>76,301,340</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
Reserves							
Contingency	-	-	2,665,530	3,630,925	-	-	-
Unappropriated	45,613,840	53,459,663	15,926,969	20,474,960	-	-	-
<b>Total Reserves</b>	<b><u>45,613,840</u></b>	<b><u>53,459,663</u></b>	<b><u>18,592,499</u></b>	<b><u>24,105,885</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>



# **DEBT SERVICE FUNDS**

## **REVENUE & EXPENSE**

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 203  
**Department:** 20300

<b>Library Debt Service</b>		<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
<b>Refunding Series 2013/GO Series 2003</b>	<b>Account No.</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>Refunding Series 2013/GO Series 2003</b>	<b>Account No.</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Departmental Revenue</b>								
Beginning Balance	4000	76,174	72,077	70,000	-	-	-	-
Property Taxes - Current	4010	236,401	-	-	-	-	-	-
Property Taxes - Previous	4011	6,611	6,499	-	-	-	-	-
County Land Sales	4550	-	-	-	-	-	-	-
Interest	4699	2,791	3,273	-	-	-	-	-
<b>Total Revenues</b>		<b>321,977</b>	<b>81,849</b>	<b>70,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Departmental Expense</b>								
<b>Debt Service</b>								
Principle	7890	245,000	-	-	-	-	-	-
Interest	7891	4,900	-	-	-	-	-	-
<b>Total Debt Service</b>		<b>249,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers</b>								
Transfer to Library	9899	-	70,000	70,000	-	-	-	-
<b>Total Transfers Out</b>		<b>-</b>	<b>70,000</b>	<b>70,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	72,077	11,849	-	-	-	-	-
<b>Total Unapp Ending Fund Bal</b>		<b>72,077</b>	<b>11,849</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>72,077</b>	<b>81,849</b>	<b>70,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Library Debt Service Revenues minus Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Tillamook County</b>								
<b>Statement of Budget</b>								
<b>Fiscal Year July 1, 2026 - June 30, 2027</b>								
Total Debt Service		249,900	-	-	-	-	-	-
Total Transfers Out		-	70,000	70,000	-	-	-	-
Total Unappropriated Ending Fund Balance		<u>72,077</u>	<u>11,849</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Library Debt Service Totals</b>		<b>321,977</b>	<b>81,849</b>	<b>70,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund: 204**  
**Department: 20400**

<b>Road Debt Service</b>		<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
<b>GO Series 2013</b>	<b>Account No.</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested Budget</b>	<b>Proposed Budget</b>	<b>Approved Budget</b>	<b>Adopted Budget</b>
<b>Departmental Revenue</b>								
Beginning Balance	4000	324,002	278,265	-	-	-	-	-
Property Taxes - Current	4010	1,452,366	335,752	345,100	360,600			
Property Taxes - Previous	4011	37,689	38,726	10,000	10,000			
County Land Sales	4550	-	-	-				
Interest	4699	11,654	11,994	7,900	500			
<b>Total Revenues</b>		<b>1,825,711</b>	<b>664,737</b>	<b>363,000</b>	<b>371,100</b>	-	-	-
<b>Departmental Expense</b>								
<b>Debt Services</b>								
Principle	7890	1,420,000	280,000	300,000	320,000			
Interest	7891	127,446	72,567	63,000	51,100			
<b>Total Debt Services</b>		<b>1,547,446</b>	<b>352,567</b>	<b>363,000</b>	<b>371,100</b>	-	-	-
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	278,265	312,171	-	-			
<b>Total Unapp Ending Fund Bal</b>		<b>278,265</b>	<b>312,171</b>	<b>-</b>	<b>-</b>	-	-	-
<b>Total Expenditures</b>		<b>1,825,711</b>	<b>664,737</b>	<b>363,000</b>	<b>371,100</b>	-	-	-
<b>Road Debt Service Revenues minus Expenditures</b>		-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Debt Service		1,547,446	352,567	363,000	371,100	-	-	-
Total Unappropriated Ending Fund Balance		278,265	312,171	-	-	-	-	-
<b>Road Debt Service Totals</b>		<b>1,825,711</b>	<b>664,737</b>	<b>363,000</b>	<b>371,100</b>	-	-	-

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund: 205**  
**Department: 20500**

<b>Radio Debt Service</b>		<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
<b>GO Series 2025</b>	<b>Account No.</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested Budget</b>	<b>Proposed Budget</b>	<b>Approved Budget</b>	<b>Adopted Budget</b>
<b>Departmental Revenue</b>								
Beginning Balance	4000	-	-	-	-			
Property Taxes - Current	4010	-	-	1,787,780	1,832,750			
Property Taxes - Previous	4011	-	-	-	10,000			
Interest	4699	-	-	-	-			
<b>Total Revenues</b>		<b>-</b>	<b>-</b>	<b>1,787,780</b>	<b>1,842,750</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Departmental Expense</b>								
<b>Debt Services</b>								
Principle	7890			345,000	640,000			
Interest	7891			1,442,780	1,202,750			
<b>Total Debt Services</b>		<b>-</b>	<b>-</b>	<b>1,787,780</b>	<b>1,842,750</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995			-	-			
<b>Total Unapp Ending Fund Bal</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>-</b>	<b>-</b>	<b>1,787,780</b>	<b>1,842,750</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Radio Debt Service Revenues minus Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Debt Service		-	-	1,787,780	1,842,750	-	-	-
Total Unappropriated Ending Fund Balance		-	-	-	-	-	-	-
<b>Radio Debt Service Totals</b>		<b>-</b>	<b>-</b>	<b>1,787,780</b>	<b>1,842,750</b>	<b>-</b>	<b>-</b>	<b>-</b>



# **DEBT SERVICE FUNDS**

## **SUMMARY**

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



Debt Funds  
Revenue & Expenditure Summary

	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Budget	2026-2027 Requested Budget	2026-2027 Proposed Budget	2026-2027 Approved Budget	2026-2027 Adopted Budget
<b>Resources</b>							
Beginning Fund Balance	400,177	350,342	70,000	-	-	-	-
Revenue	<u>1,747,512</u>	<u>396,244</u>	<u>2,150,780</u>	<u>2,213,850</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Resources</b>	<b><u>2,147,688</u></b>	<b><u>746,586</u></b>	<b><u>2,220,780</u></b>	<b><u>2,213,850</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Expenditures</b>							
Materials & Services	-	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-	-
Debt Service	1,797,346	352,567	2,150,780	2,213,850	-	-	-
Transfers Out	<u>-</u>	<u>70,000</u>	<u>70,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>1,797,346</u></b>	<b><u>422,567</u></b>	<b><u>2,220,780</u></b>	<b><u>2,213,850</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Reserves</b>							
Contingency	-	-	-	-	-	-	-
Unappropriated	<u>350,342</u>	<u>324,020</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Reserves</b>	<b><u>350,342</u></b>	<b><u>324,020</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
 <b>Debt Funds Totals</b>	 <b><u>2,147,688</u></b>	 <b><u>746,586</u></b>	 <b><u>2,220,780</u></b>	 <b><u>2,213,850</u></b>	 <b><u>-</u></b>	 <b><u>-</u></b>	 <b><u>-</u></b>



# **CAPITAL PROJECT FUNDS**

## **REVENUE & EXPENSE**

**TILLAMOOK COUNTY**  
**FY2026-27 Annual**  
**Budget**



**Fund:** 301  
**Department:** 30100

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Building Improvement</b>								
<b>Departmental Revenue</b>								
Beginning Balance	4000	2,132,413	1,708,217	1,286,240	2,181,100			
Refunds & Reimbursements	4670	-	-	-	-			
Interest	4699	81,479	75,677	2,000	3,000			
Transfer from General Fund	4800	-	150,000	500,000	750,000			
<b>Total Revenues</b>		<b>2,213,892</b>	<b>1,933,894</b>	<b>1,788,240</b>	<b>2,934,100</b>	-	-	-
<b>Departmental Expense</b>								
<b>Materials &amp; Services</b>								
Office Supplies	6001	-	-	-	-			
Non-Capital Equipment	6004	2,556	-	-	47,500			
Printing & Advertising	7001	477	-	-	-			
Contracted Services	7105	484,250	10,140	219,750	7,000			
R&M/Building & Grounds	7450	14,954	14,132	-	-			
Permit Fees	7650	3,438	250	-	-			
<b>Total Materials &amp; Services</b>		<b>505,675</b>	<b>24,522</b>	<b>219,750</b>	<b>54,500</b>	-	-	-
<b>Capital Outlay</b>								
Building/Improvement	9040	-	-	1,568,490	2,879,600			
Land Acquisition	9050	-	-	-	-			
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>1,568,490</b>	<b>2,879,600</b>	-	-	-
<b>Transfers</b>								
Transfer to General Fund	9800	-	-	-	-			
Transfer to Crthse Annex & Remodel	9886	-	-	-	-			
<b>Total Transfers Out</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-	-
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	1,708,217	1,909,373	-	-			
<b>Total Unapp Ending Fund Bal</b>		<b>1,708,217</b>	<b>1,909,373</b>	<b>-</b>	<b>-</b>	-	-	-
<b>Total Expenditures</b>		<b>2,213,892</b>	<b>1,933,894</b>	<b>1,788,240</b>	<b>2,934,100</b>	-	-	-
<b>Building Improvement Revenues minus Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-	-
<b>Tillamook County</b>								
<b>Statement of Budget</b>								
<b>Fiscal Year July 1, 2026 - June 30, 2027</b>								
Total Materials & Services		505,675	24,522	219,750	54,500	-	-	-
Total Capital Outlay		-	-	1,568,490	2,879,600	-	-	-
Total Transfers Out		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		1,708,217	1,909,373	-	-	-	-	-
<b>Building Improvement Totals</b>		<b>2,213,892</b>	<b>1,933,894</b>	<b>1,788,240</b>	<b>2,934,100</b>	-	-	-

FY 22/23 Supplemental Budget BO #23-039 Increase Beginning Fund Balance \$205,000, Increase Contracted Services \$205,000

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 307  
**Department:** 30700

<b>Road Improvement Construction</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Departmental Revenue</b>								
Beginning Balance	4000	71,581	-	-	-	-	-	-
Refunds/Reimbursements	4670	-	-	-	-	-	-	-
Interest	4699	-	-	-	-	-	-	-
Transfer from Road Fund	4802	-	-	-	-	-	-	-
<b>Total Revenues</b>		<b>71,581</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Departmental Expense</b>								
<b>Materials &amp; Services</b>								
Contracted Services	7105	-	-	-	-	-	-	-
Culverts	7652	-	-	-	-	-	-	-
Rock, Aggregate	7653	-	-	-	-	-	-	-
Asphalt	7654	71,581	-	-	-	-	-	-
Misc. Materials & Services	7899	-	-	-	-	-	-	-
<b>Total Materials &amp; Services</b>		<b>71,581</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>								
Building/Improvement	9040	-	-	-	-	-	-	-
Infrastructure/Federal Match	9083	-	-	-	-	-	-	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers</b>								
Transfer to 308 Cape Meares Lp	9825	-	-	-	-	-	-	-
<b>Total Transfers Out</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	-	-	-	-	-	-	-
<b>Total Unapp Ending Fund Bal</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>71,581</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Road Improv. Constr. Revenues minus Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Tillamook County  
Statement of Budget  
Fiscal Year July 1, 2026 - June 30, 2027

Total Materials & Services	71,581	-	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-	-
Total Transfers Out	-	-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance	-	-	-	-	-	-	-	-
<b>Road Improvement Construction Totals</b>	<b>71,581</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

FY 22/23 Supplemental Budget BO #23-039 Increase Beginning Fund Balance \$300,000, Increase Materials & Services \$300,000

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund: 308**  
**Department: 30800**

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
<b>Road Construction Grant Project</b>								
Departmental Revenue								
Beginning Balance	4000	3,594,922	3,870,936	4,700,000	5,680,000			
Federal Grants	4225	1,321,098	107,389	5,300,000	3,120,000			
State Grants	4250	339,810	-	-	-			
Refunds/Reimbursements	4670	44,038	933,626	-	-			
Interest	4699	144,052	193,320	150,000	110,000			
Transfer from Road Fund	4802	1,850,000	1,100,000	450,000	1,500,000			
<b>Total Revenues</b>		<b>7,293,920</b>	<b>6,205,271</b>	<b>10,600,000</b>	<b>10,410,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Departmental Expense								
Materials & Services								
Contracted Services	7105	29,766	3,552	-	-			
Bridges	7651	8,500	111,219	690,000	300,000			
Misc. Materials & Services	7899	-	-	-	670,000			
<b>Total Materials &amp; Services</b>		<b>38,266</b>	<b>114,771</b>	<b>690,000</b>	<b>970,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital Outlay								
Machinery/Equipment	9035	83,225	-	-	-			
Property Acquisition	9055	-	-	-	1,800,000			
Infrastructure/Right-of-Way	9080	-	-	10,000	10,000			
Infrastructure/New Construction	9081	400,112	144,133	210,000	360,000			
Infrastructure/Contract Paving	9082	757	-	-	-			
Infrastructure/Federal Match	9083	2,900,624	433,884	6,600,000	3,880,000			
<b>Total Capital Outlay</b>		<b>3,384,718</b>	<b>578,017</b>	<b>6,820,000</b>	<b>6,050,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operating Contingency								
Operating Contingency	9900	-	-	1,000,000	1,000,000			
<b>Total Contingency</b>		<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	3,870,936	5,512,483	2,090,000	2,390,000			
<b>Total Unapp Ending Fund Bal</b>		<b>3,870,936</b>	<b>5,512,483</b>	<b>2,090,000</b>	<b>2,390,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>7,293,920</b>	<b>6,205,271</b>	<b>10,600,000</b>	<b>10,410,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Road Constr. Grant Revenues minus Expenditures</b>		<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Materials & Services		38,266	114,771	690,000	970,000	-	-	-
Total Capital Outlay		3,384,718	578,017	6,820,000	6,050,000	-	-	-
Total Contingency		-	-	1,000,000	1,000,000	-	-	-
Total Unappropriated Ending Fund Balance		<u>3,870,936</u>	<u>5,512,483</u>	<u>2,090,000</u>	<u>2,390,000</u>	-	-	-
<b>Road Construction Grant Project Totals</b>		<b>7,293,920</b>	<b>6,205,271</b>	<b>10,600,000</b>	<b>10,410,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund: 310**  
**Department: 31000**

<b>Courthouse Annex &amp; Remodel</b>	<b>Account No.</b>	<b>2023-2024 Actuals</b>	<b>2024-2025 Actuals</b>	<b>2025-2026 Budget</b>	<b>2026-2027 Requested Budget</b>	<b>2026-2027 Proposed Budget</b>	<b>2026-2027 Approved Budget</b>	<b>2026-2027 Adopted Budget</b>
<b>Departmental Revenue</b>								
Beginning Balance	4000	-	-	-	-	-	-	-
State Grants	4250	-	-	-	-	-	-	-
Interest	4699	-	-	-	-	-	-	-
Transfer from General Fund	4800	-	-	-	500,000	-	-	-
Transfer from Building Improvement	4816	-	-	-	-	-	-	-
Transfer from Post Employment Liab	4832	-	-	-	177,800	-	-	-
Loan Proceeds	4901	-	-	-	-	-	-	-
<b>Total Revenues</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>677,800</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Departmental Expense</b>								
<b>Materials &amp; Services</b>								
Contracted Services	7105	-	-	-	-	-	-	-
Principal	7890	-	-	-	101,500	-	-	-
Interest	7891	-	-	-	76,300	-	-	-
Misc. Materials & Services	7899	-	-	-	-	-	-	-
<b>Total Materials &amp; Services</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>177,800</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>								
Buildings/Improvements	9040	-	-	-	500,000	-	-	-
Land Acquisition	9050	-	-	-	-	-	-	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	-	-	-	-	-	-	-
<b>Total Unapp Ending Fund Bal</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>677,800</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Crths Annex &amp; Remodel Revenues minus Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
<b>Total Materials &amp; Services</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>177,800</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Unappropriated Ending Fund Balance</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Courthouse Annex &amp; Remodel Totals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>677,800</b>	<b>-</b>	<b>-</b>	<b>-</b>

TILLAMOOK COUNTY  
FY2026-27 Annual Budget



Fund: 311  
Department: 31100

Radio	Account No.	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Budget	2026-2027 Requested Budget	2026-2027 Proposed Budget	2026-2027 Approved Budget	2026-2027 Adopted Budget
Departmental Revenue								
Beginning Balance	4000	6,148	5,638	26,110,000	26,552,500			
Federal Grants	4225	-	-	2,000,000	2,000,000			
Interest	4699	-	63,526	450,000	450,000			
Transfer from General Fund	4800	-	-	-	-			
Bond Sale Proceeds	4903	-	24,400,000	-	-			
Premium on Bond Sale	4904	-	2,361,896	-	-			
<b>Total Revenues</b>		<b>6,148</b>	<b>26,831,061</b>	<b>28,560,000</b>	<b>29,002,500</b>	-	-	-
Departmental Expense								
Materials & Services								
Computer Software & Licensing	6009	-	-	-	-			
Contracted Services	7001	-	122	-	-			
Contracted Services	7101	-	7,000	-	-			
Contracted Services	7105	510	276	-	99,500			
Misc. Materials & Services	7899	-	28,000	-	-			
Misc. Materials & Services	7999	-	192,903	-	-			
<b>Total Materials &amp; Services</b>		<b>510</b>	<b>228,301</b>	<b>-</b>	<b>99,500</b>	-	-	-
Capital Outlay								
Buildings/Improvements	9040	-	-	28,560,000	15,143,390			
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>28,560,000</b>	<b>15,143,390</b>	-	-	-
Operating Contingency								
Operating Contingency	9900	-	-	-	-			
<b>Total Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	5,638	26,602,760	-	13,759,610			
<b>Total Unapp Ending Fund Bal</b>		<b>5,638</b>	<b>26,602,760</b>	<b>-</b>	<b>13,759,610</b>	-	-	-
<b>Total Expenditures</b>		<b>6,148</b>	<b>26,831,061</b>	<b>28,560,000</b>	<b>29,002,500</b>	-	-	-
<b>Radio Revenues minus Expenditures</b>		<b>-</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Materials & Services		510	228,301	-	99,500	-	-	-
Total Capital Outlay		-	-	28,560,000	15,143,390	-	-	-
Total Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		5,638	26,602,760	-	13,759,610	-	-	-
<b>Radio Totals</b>		<b>6,148</b>	<b>26,831,061</b>	<b>28,560,000</b>	<b>29,002,500</b>	-	-	-

**TILLAMOOK COUNTY**  
**FY2026-27 Annual Budget**



**Fund:** 312  
**Department:** 31200

<b>Broadband</b>	<b>Account No.</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Departmental Revenue</b>								
Beginning Balance	4000	-	-	-	-	-	-	-
Federal Grants	4225	-	-	4,000,000	4,000,000	-	-	-
Interest	4699	-	-	-	-	-	-	-
<b>Total Revenues</b>		<b>-</b>	<b>-</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Departmental Expense</b>								
<b>Materials &amp; Services</b>								
Computer Software & Licensing	6009	-	-	-	-	-	-	-
Contracted Services	7105	-	-	4,000,000	4,000,000	-	-	-
Misc. Materials & Services	7899	-	-	-	-	-	-	-
<b>Total Materials &amp; Services</b>		<b>-</b>	<b>-</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>								
Buildings/Improvements	9040	-	-	-	-	-	-	-
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Contingency</b>								
Operating Contingency	9900	-	-	-	-	-	-	-
<b>Total Contingency</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unapp Ending Fund Bal</b>								
Unapp Ending Fund Bal	9995	-	-	-	-	-	-	-
<b>Total Unapp Ending Fund Bal</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>-</b>	<b>-</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Broadband Revenues minus Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Tillamook County  
Statement of Budget  
Fiscal Year July 1, 2026 - June 30, 2027

Total Materials & Services	-	-	4,000,000	4,000,000	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-	-
Total Contingency	-	-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance	-	-	-	-	-	-	-	-
<b>Broadband Totals</b>	<b>-</b>	<b>-</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\$3 million from FY 23 Congressionally Directed Spending  
\$1 million from FY 24 Congressionally Directed Spending



# **CAPITAL PROJECT FUNDS**

## **SUMMARY**

**TILLAMOOK COUNTY**  
**FY2025-26 Annual Budget**



Capital Funds  
Revenue & Expenditure Summary

	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Budget	2026-2027 Requested Budget	2026-2027 Proposed Budget	2026-2027 Approved Budget	2026-2027 Adopted Budget
<b>Resources</b>							
Beginning Fund Balance	5,805,064	5,584,791	32,096,240	34,413,600	-	-	-
Revenues	1,930,477	28,135,435	11,902,000	9,683,000	-	-	-
Transfers In	1,850,000	1,250,000	950,000	2,927,800	-	-	-
<b>Total Resources</b>	<b><u>9,585,541</u></b>	<b><u>34,970,226</u></b>	<b><u>44,948,240</u></b>	<b><u>47,024,400</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Expenditures</b>							
Personnel Services	-	-	-	-	-	-	-
Materials & Services	616,032	367,594	4,909,750	5,301,800	-	-	-
Capital Expenditures	3,384,718	578,017	36,948,490	24,572,990	-	-	-
Transfers Out	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b><u>4,000,750</u></b>	<b><u>945,611</u></b>	<b><u>41,858,240</u></b>	<b><u>29,874,790</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Reserves</b>							
Contingency	-	-	1,000,000	1,000,000	-	-	-
Unappropriated	5,584,791	34,024,616	2,090,000	16,149,610	-	-	-
<b>Total Reserves</b>	<b><u>5,584,791</u></b>	<b><u>34,024,616</u></b>	<b><u>3,090,000</u></b>	<b><u>17,149,610</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Capital Funds Expenditures Totals</b>	<b><u>9,585,541</u></b>	<b><u>34,970,226</u></b>	<b><u>44,948,240</u></b>	<b><u>47,024,400</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**TILLAMOOK COUNTY**  
**FY 2026-27 ANNUAL BUDGET**



**Grand Totals**  
**Revenue & Expenditure Summary**

	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2025-2026</b>	<b>2025-2026</b>	<b>2025-2026</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
				<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Resources</b>							
Beginning Fund Balance	65,113,334	64,405,206	83,983,094	87,105,581			
Revenues	73,336,499	98,698,431	85,108,402	88,027,346			
Transfers In	15,518,256	17,966,728	10,653,520	11,809,380			
<b>Total Resources</b>	<b>153,968,088</b>	<b>181,070,365</b>	<b>179,745,016</b>	<b>186,942,307</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>							
Personnel Services	31,440,495	33,683,537	40,942,500	43,175,112			
Materials & Services	31,232,688	32,580,980	47,466,957	46,320,732			
Capital Expenditures	10,991,486	4,595,978	48,645,404	35,257,944			
Transfers Out	15,518,256	10,499,658	11,028,100	11,897,830			
Debt Service	1,797,346	352,567	2,150,780	2,213,850			
<b>Total Expenditures</b>	<b>90,980,270</b>	<b>81,712,721</b>	<b>150,233,741</b>	<b>138,865,468</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves</b>							
Contingency	0	0	4,994,306	5,452,269			
Unappropriated	62,987,818	99,357,660	24,516,969	42,624,570			
<b>Total Reserves</b>	<b>62,987,818</b>	<b>99,357,660</b>	<b>29,511,275</b>	<b>48,076,839</b>	<b>0</b>	<b>0</b>	<b>0</b>