

2026 – 2027 TILLAMOOK COUNTY



Adopted Budget

TILLAMOOK COUNTY

FINANCE DEPARTMENT

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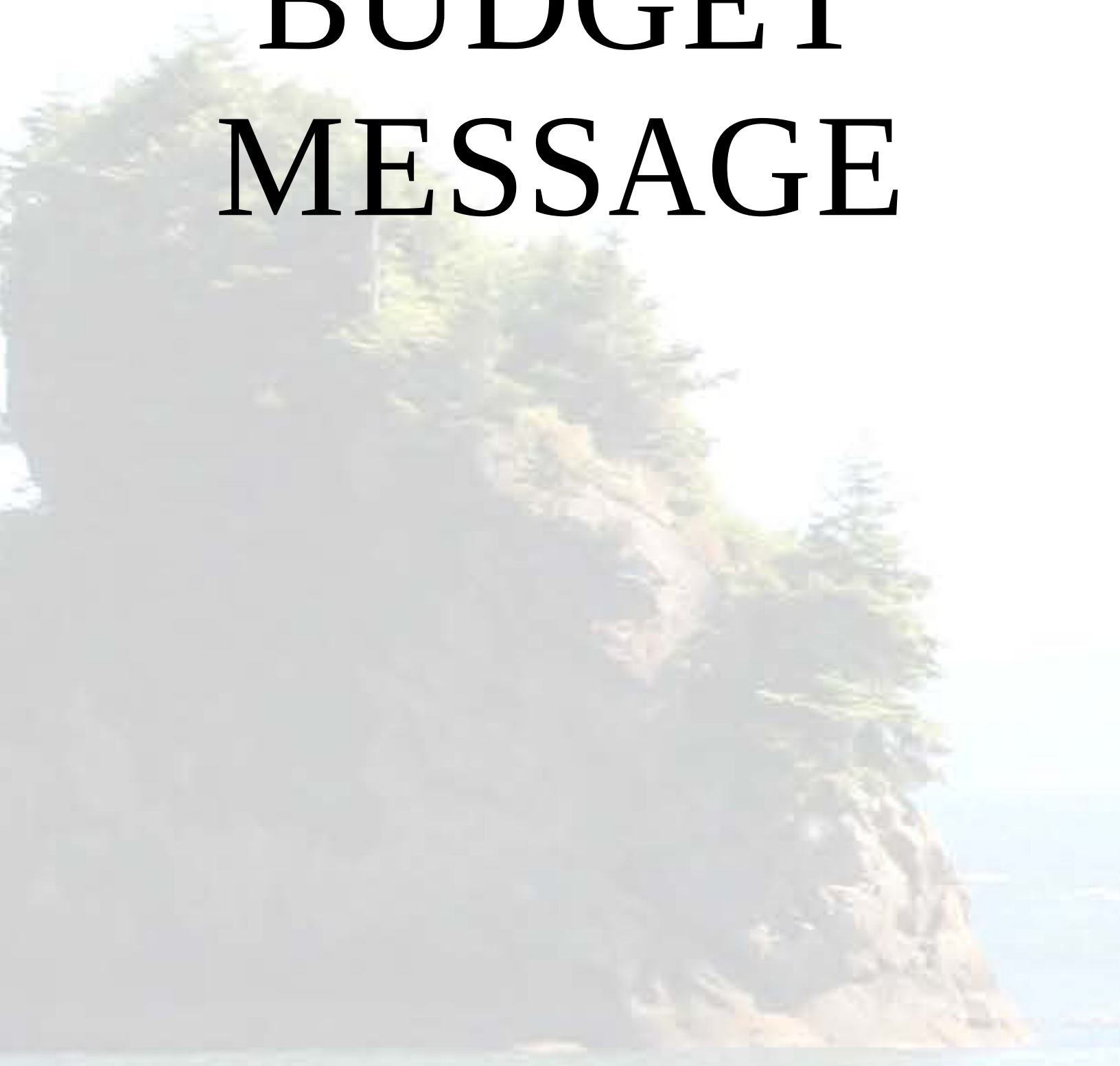
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<u>Fund #</u>	<u>Fund Name</u>
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307	ROAD IMPROVEMENT CONSTRUCTION (BOND PROCEEDS)
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BUDGET MESSAGE



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2026 – 2027 BUDGET



TILLAMOOK COUNTY
FINANCE DEPARTMENT

BUDGET MESSAGE

To the Budget Committee Members and Residents,

I am honored to present Tillamook County's Proposed Budget for the 2026-2027 Fiscal Year. Developed through extensive collaboration, thoughtful analysis, and the dedicated efforts of County leadership, the Budget Committee, and staff, this budget reflects our commitment to fiscal responsibility, strategic planning, and long-term financial sustainability.

Budget Overview

The County budget serves as a financial roadmap, guiding decisions on how resources are allocated to deliver essential services. Once adopted, it authorizes funding for the upcoming year and establishes long-term priorities.

Budget Structure

The budget is organized into four types of funds:

1. General Fund – The County's primary operating fund, supporting core departmental functions.
2. Special Revenue Funds – Forty-six dedicated funds totaling \$102.5 million (54% of the budget), including the \$19.4 million Health and Human Services Fund and the \$24,500 Juvenile Trust Fund, both restricted for specific uses.
3. Debt Service Funds – Support infrastructure projects, including the Road Debt Service Fund and the newly adopted Radio Debt Service Fund, which enhances emergency communications for first responders.
4. Capital Funds – Four funds supporting large-scale projects such as broadband expansion, radio system upgrades, building improvements, and road construction grants.

Expenditure Categories

County funds are distributed across six expenditure categories:

- Personal Services – Employee salaries, benefits, and uniforms.
- Materials and Services – Operational costs, including office supplies, utilities, fuel, and facility maintenance.
- Capital Outlay – Major purchases or projects exceeding \$5,000 with a lifespan of more than one year.
- Operating Transfers – Contributions to Public Health programs and reserves for vehicles, computers, and facility improvements.
- Contingency – Funds set aside for unexpected needs, accessible through budget amendments.
- Unappropriated Ending Fund Balance – Reserves maintained to ensure financial stability at the start of the next fiscal year before major revenue inflows.

Accounting Method

Tillamook County follows cash basis accounting, recording revenues upon receipt and expenses when paid.

Guiding Our Future Through Strategic Investments

Tillamook County continues to navigate a complex financial landscape, balancing challenges with opportunities. In recent years, leadership, the Budget Committee, and staff have worked diligently to assess fiscal realities, explore revenue strategies, and implement operational efficiencies, ensuring the County will be on a stable financial trajectory.

In 2024, County leadership adopted the Strategic Plan Tillamook County 2024-2028, which defines our mission, vision, and values:

- Mission: Providing excellent public services for the people, places, and communities of Tillamook County.
- Vision: A responsible, strategic, resilient, and responsive local government—a great place to work.
- Values: Serving with integrity, excellence, and commitment.

Strategic Budget Objectives for 2026-2027

The newly established strategic plan included key objectives that have been incorporated into the 26-27 budget, these include: Revenue generation, cost reductions, policy and departmental evaluations as well as long-term financial planning. All objectives that can be categorized as strengthening fiscal stability of Tillamook County.

Strengthening Fiscal Stability

This budget takes a measured approach to balancing expenditures with available revenue, incorporating new revenue responsibly and prioritizing long-term planning. Key actions include:

- Incorporating enhanced, recurring intercounty transfers, an innovative funding strategy that leverages cross-county opportunities.
- Timely recognition of one-time versus recurring resources and capitalizing on the ability to conserve one-time reserve funds for long-term planning.

County leadership, Budget Committee members and staff have worked diligently to move top priority items forward in the last year. While a few projects remain underway and may require mid-year budget adjustments, the collective effort reflects a clear commitment to responsible stewardship and continuous improvement.

County teamwork has put forth the following recently completed or in progress items:

- Personnel Services Studies: Human Resources staff, working alongside a contracted firm, spent 18 months completing a State-mandated pay equity review and a comprehensive classification and compensation study. Implemented in January 2026, this work represents the culmination of a long-term initiative and reaffirms Tillamook County's commitment to being a strong and responsible large employer.
- House Bill 4148 revised the Transient Lodging Tax allocation from 70% tourism promotion and facilities /30% general use (Road), to 50%/50%, providing approximately \$1.54 million in ongoing revenue available for more flexible uses.
- The Indirect Cost Allocation software migration was completed in March 2026, with enhanced clarity on departmental charges. Additional work is planned for the coming year to modernize the methodology.
- The Financial Assessment, concluded in April 2026, confirmed a General Fund structural gap between recurring revenues and expenditures; its findings delineate the County's fiscal trajectory and clarifies estimated needs into the future.

- Through an interdepartmental collaboration, Fund 123 – Public Safety and Code Enforcement became fully operational in FY25-26, allowing for the enhancement of County code enforcement objectives and cross-departmental partnership.
- Facilities and capital planning remain underway in several funds as we work to include our infrastructure needs in long term fiscal planning.

Together, these milestones reflect a high level of teamwork, effective coordination, and the County's ongoing commitment to delivering complex, high-impact initiatives. With this foundation, the organization is well-positioned to carry its momentum into the 2026–27 fiscal year.

Budget Summary

The proposed Tillamook County budget for 2026-2027 is \$187,480,161, compared to the adopted budget of \$179,745,016 for 2025-2026. A comparison chart is included for reference in Exhibit A.

Key Changes in Revenue

- The largest revenue increases are from Health program generated revenue, an increase of \$3M from the FY25-26 budget.
- Intercounty Transfers In: Increase of \$1.2M county-wide. \$500K increase for General Fund.

Key Changes in Expenditures

- Personal Services: Increase of \$1.8 million.
- Materials & Services: An overall decrease of just under \$1 million.
- Capital Expenditures: \$12M decrease, this is mostly timing estimate change for Radio Bond, with \$13M moved into Unappropriated Ending Fund balance instead of all allocated to capital in one year.

Looking Ahead: A Collaborative Approach to Fiscal Stewardship

Through proactive planning, strategic partnerships, and responsible fiscal oversight, Tillamook County remains committed to delivering high-quality services while securing a strong financial future. This budget serves as both a roadmap and a commitment to sound fiscal management, operational excellence, and community collaboration. The preparation of this budget would not be possible without the hard work and contributions of many. I would like to acknowledge the efforts of each of the department heads and managers that participated in completing this budget. Finally, I wish to thank all those who have provided input and I would like to thank the Budget Committee for their participation throughout the process of preparing and ultimately approving the budget.

The Board of County Commissioners is scheduled to adopt the County budget at a public hearing on June 17, 2026, at 10:30 a.m. We look forward to working together to advance our shared priorities and build a sustainable future for Tillamook County.

Respectfully submitted,

Debra Jacob
Director of Financial Services/County Treasurer

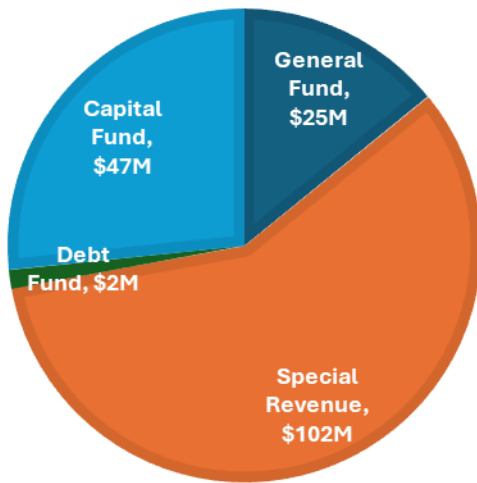
EXHIBIT A

Resources	ADOPTED 25-26	PROPOSED 26-27	INC/(DEC)
Beginning Fund Balance	83,983,094	85,430,581	1,447,487
Revenues	85,108,402	90,182,350	5,073,948
Transfers In	10,653,520	11,867,230	1,213,710
Total Resources	179,745,016	187,480,161	7,735,145
Expenditures			
Personnel Services	40,942,500	42,837,114	1,894,614
Materials & Services	47,466,957	46,449,126	(1,017,831)
Capital Expenditures	48,645,404	35,235,145	(13,410,259)
Transfers Out	11,028,100	11,867,230	839,130
Debt Service	2,150,780	2,213,850	63,070
Total Expenditures	150,233,741	138,602,465	(11,631,276)
Reserves			
Contingency	4,994,306	3,698,775	(1,295,531)
Unappropriated	24,516,969	45,178,921	20,661,952
Total Reserves	29,511,275	48,877,696	19,366,421
TOTAL	179,745,016	187,480,161	7,735,145

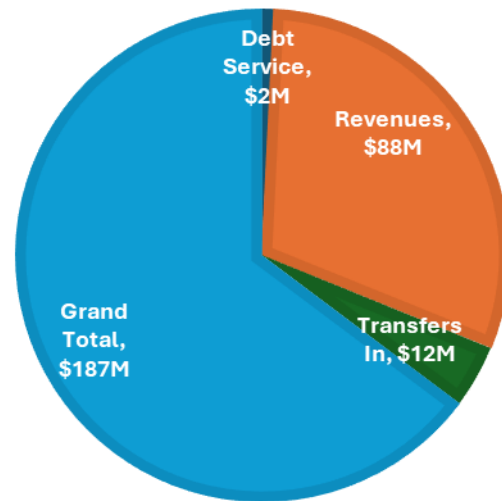
REVENUES

Structure

26-27 REVENUE BY FUND TYPE



26-27 REVENUES BY TYPE



Revenue Metrics

- **Revenue Growth Rate:** $(\text{Current Revenue} - \text{Previous Revenue}) / \text{Previous Revenue}$
 - Overall revenue has increased by **4.7%**, primarily driven by increased intercounty transfers.
- **Intercounty Transfers Change:**
 - Intercounty transfers rose by **\$1.2M county-wide**.

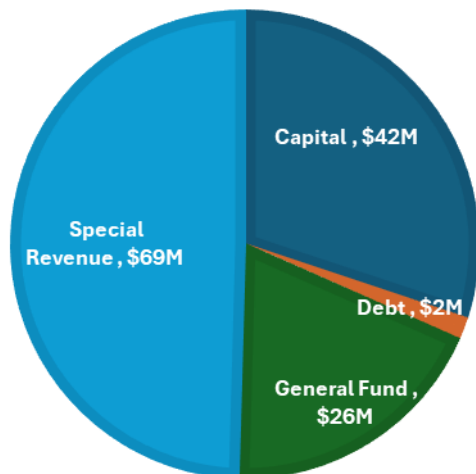
TOP 5 REVENUE INCREASES

Fund Code	Fund Department Title	GL Code	GL Title	25-26	26-27	Increase
170	Health	4371	Medicaid	4,000,000	7,000,000	3,000,000
01300	General County	4808	Transfer from Transient Lodging Tax	-	1,540,000	1,540,000
192	County School	4230	State Timber Revenue	2,500,000	4,000,000	1,500,000
308	Road	4802	Transfer from Road Fund	450,000	1,500,000	1,050,000
111	Transient Lodging Tax	4020	Transient Lodging Tax	7,000,000	7,700,000	700,000

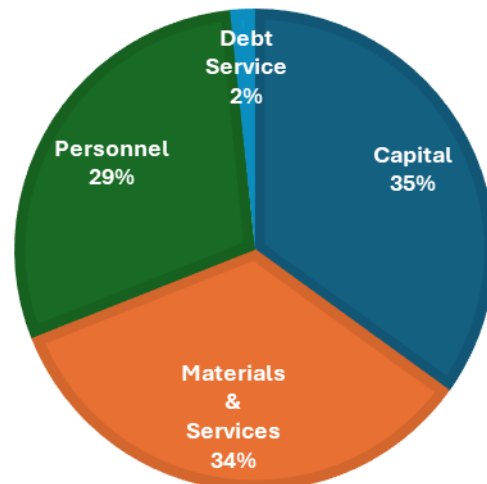
EXPENSES

Structure

EXPENSE BY FUND TYPE



EXPENSE BY CATEGORY



Expenditure Metrics

- Personnel Cost Growth:** $(\text{Current Personnel Costs} - \text{Previous Personnel Costs}) / \text{Previous Personnel Costs}$
 - Personnel Services costs have increased by **4.6%** (\$1.8 million), reflecting salary adjustments and benefit changes.
- Materials & Services Savings:** $(\text{Previous Costs} - \text{Current Costs}) / \text{Previous Costs}$
 - Materials & Services expenditures decreased by **2%** (\$1.0 million).

TOP 5 EXPENDITURE INCREASES

Fund Code	Fund Department Title	GL Code	GL Title	25-26	26-27	Net Increase
192	County School	9103	Tax Distribution	2,510,000	4,030,000	1,520,000
111	Transient Lodging Tax	9800	Transfer to General Fund	155,000	1,672,350	1,517,350
160	Public Works	9825	Transfer to Road Const Grant	450,000	1,500,000	1,050,000
308	Road Construction Grant Project	7899	Miscellaneous	-	670,000	670,000
170	Health & Human Services	7105	Contracted Services	2,830,579	3,441,528	610,949

Capital Investment Highlights

CAPITAL EXPENDITURES BY FUND TYPE

Row Labels	25-26	26-27	Net Increase
Capital	36,948,490	24,572,990	(12,375,500)
General Fund	339,040	202,980	(136,060)
Special Revenue	11,357,874	10,459,175	(898,699)
Grand Total	48,645,404	35,235,145	(13,410,259)

- **Capital Investment Share:** *(Capital Expenditures / Total Budget)*
 - Capital expenditures now comprise **35%** of the total budget, reflecting major infrastructure investments, mainly through the Radio fund infrastructure enhancements, Road Construction Grant Projects, Tillamook County Community Health Center capital improvements, and various Building Improvement, Library and Road department planned capital projects.

Financial Resilience

UNAPPROPRIATED ENDING FUND BALANCE

Fund Type	25-26	26-27	Net Increase
Capital	2,090,000	16,149,610	14,059,610
Debt	-	-	-
General Fund	6,500,000	5,233,321	(1,266,679)
Special Revenue	15,926,969	23,795,990	7,869,021
Grand Total	24,516,969	45,178,921	20,661,952

- **Unappropriated Ending Fund Balance:**
 - The budget preserves an ending fund balance of **\$45 million**, planning for the means of financial stability heading into the next fiscal year.

Budget Comparisons

- **Total Budget Increase:** *(Current Budget - Previous Budget) / Previous Budget*
 - The overall budget has increased by **4.3%**, growing from **\$179.7 million** to **\$187.5 million**.

FISCAL YEAR 2025-2026

STATE PROGRAM REVENUE & EXPENSE REQUIRED BY ORS 294.444

County budgets must contain a summary of revenues and expenditures for major programs funded in part by state resources. The summary must include, at a minimum, functions related to assessment and taxation, community corrections, district attorneys, juvenile corrections and probation, public health, mental health and chemical dependency, veterans' services, roads and economic development. The summary must provide the total expenses for each program and identify the revenues used to fund the program and from general county resources, state grants, federal grants, video lottery resources and other resources as applicable. The summary must include the revenues and expenditures in the adopted budget, revenues and expenditures in the prior year's adopted budget, and actual revenue and expenditure data from the two previous years. The data is reported to the Association of Oregon Counties which in turn compiles a report to the Legislature.

TILLAMOOK COUNTY

Program		Expenditures	Revenue					
		Total Expenditures	General Resources	Other Funds	Lottery Funds	State Funds	Direct Federal Funds	Total
County Direct Program Totals	Assessment & Tax							
	ADOPTED BUDGET 2026-27	2,378,690.00	2,068,690.00			310,000.00		2,378,690.00
	ADOPTED BUDGET 2025-26	2,254,097.28	1,934,097.28			320,000.00		2,254,097.28
	ACTUAL 2024-25	1,950,151.00	1,613,264.00			336,887.00		1,950,151.00
	ACTUAL 2023-24	2,013,277.00	1,704,352.83			308,924.17		2,013,277.00
County Direct Program Totals	District Attorney							
	ADOPTED BUDGET 2026-27	1,670,943.00	1,527,543.00		-	-	143,400.00	1,670,943.00
	ADOPTED BUDGET 2025-26	1,551,160.00	1,432,760.00		-	-	118,400.00	1,551,160.00
	ACTUAL 2024-25	1,486,762.00	1,117,206.00		-	219,879.00	149,677.00	1,486,762.00
	ACTUAL 2023-24	1,299,300.00	1,089,137.75		-	111,149.17	99,013.08	1,299,300.00
County Direct Program Totals	Public Health							
	ADOPTED BUDGET 2026-27	19,448,183.00	2,476,000.00	1,620,000.00	-	4,361,033.00	10,991,150.00	19,448,183.00
	ADOPTED BUDGET 2025-26	17,295,653.00	3,376,000.00	1,755,280.00	-	4,308,602.00	7,855,771.00	17,295,653.00
	ACTUAL 2024-25	15,842,885.00	4,968,506.00	1,231,310.00	-	2,602,951.00	7,040,118.00	15,842,885.00
	ACTUAL 2023-24	16,940,678.00	5,495,991.57	1,184,083.81	-	3,253,371.10	7,007,231.52	16,940,678.00
County Direct Program Totals	Juvenile							
	ADOPTED BUDGET 2026-27	930,960.00	832,030.00	-	-	98,930.00	-	930,960.00
	ADOPTED BUDGET 2025-26	827,010.00	729,110.00	-	-	97,900.00	-	827,010.00
	ACTUAL 2024-25	737,077.00	654,114.00	1,982.00	-	80,981.00	-	737,077.00
	ACTUAL 2023-24	665,049.00	558,351.00	1,982.00	-	104,716.00	-	665,049.00
County Direct Program Totals	Mental Health							
	ADOPTED BUDGET 2026-27	4,000,000.00	-	-	-	4,000,000.00	-	4,000,000.00
	ADOPTED BUDGET 2025-26	3,500,000.00	-	-	-	3,500,000.00	-	3,500,000.00
	ACTUAL 2024-25	3,294,056.00	-	-	-	3,294,056.00	-	3,294,056.00
	ACTUAL 2023-24	3,262,586.71	-	-	-	3,262,586.71	-	3,262,586.71
County Direct Program Totals	Veterans							
	ADOPTED BUDGET 2026-27	1,148,300.00	1,038,300.00	12,000.00	-	98,000.00	-	1,148,300.00
	ADOPTED BUDGET 2025-26	790,730.00	680,730.00	12,000.00	-	98,000.00	-	790,730.00
	ACTUAL 2024-25	931,154.00	814,140.00	19,598.00	-	97,416.00	-	931,154.00
	ACTUAL 2023-24	803,134.00	691,752.00	14,795.95	-	96,586.05	-	803,134.00

All activities

Tillamook County contracts out MH Services. Funds are pass-through

All activities

Tillamook County contracts out MH Services. Funds are pass-through

FISCAL YEAR 2025-2026

TILLAMOOK COUNTY

		Expenditures	Revenue						
		Total Expenditures	General Resources	Other Funds	Lottery Funds	State Funds	Direct Federal Funds	Total	
Program	Economic Development								
County Direct Program Totals	ADOPTED BUDGET 2026-27	10,995,439.00	10,276,791.00	-	293,648.00	400,000.00	25,000.00	10,995,439.00	Parks & Video Lottery
	ADOPTED BUDGET 2025-26	8,790,791.00	8,130,791.00	-	260,000.00	400,000.00	-	8,790,791.00	
	ACTUAL 2024-25	8,717,260.00	8,022,394.00	-	286,263.00	408,603.00		8,717,260.00	
	ACTUAL 2023-24	7,977,786.00	7,281,281.00	-	301,033.00	395,472.00		7,977,786.00	
Program	Road								
County Direct Program Totals	ADOPTED BUDGET 2026-27	12,724,700.00	8,689,700.00	275,000.00	-	3,360,000.00	400,000.00	12,724,700.00	
	ADOPTED BUDGET 2025-26	12,100,700.00	8,075,700.00	225,000.00	-	3,350,000.00	450,000.00	12,100,700.00	
	ACTUAL 2024-25	13,566,209.00	8,787,390.00	406,609.00	-	3,557,021.00	815,189.00	13,566,209.00	
	ACTUAL 2023-24	15,531,267.00	10,354,018.59	367,800.57	-	3,912,313.57	897,134.27	15,531,267.00	
Program	Community Corrections								
County Direct Program Totals	ADOPTED BUDGET 2026-27	3,484,617.00	2,235,709.00	140,000.00	-	1,108,908.00	-	3,484,617.00	
	ADOPTED BUDGET 2025-26	3,465,010.00	2,240,500.00	130,000.00	-	1,094,510.00	-	3,465,010.00	
	ACTUAL 2024-25	3,956,856.00	2,393,047.00	141,580.00	-	1,422,229.00	-	3,956,856.00	
	ACTUAL 2023-24	3,546,429.00	2,278,853.96	126,323.84	-	1,141,251.20	-	3,546,429.00	
Program	CJC Behavioral Health Deflection								
County Direct Program Totals	ADOPTED BUDGET 2026-27	213,866.00	36,200.00	-	-	177,666.00	-	213,866.00	
	ADOPTED BUDGET 2025-26	393,693.00	154,860.00	-	-	238,833.00	-	393,693.00	
	ACTUAL 2024-25	163,548.00	-		-	163,548.00	-	163,548.00	
	ACTUAL 2023-24		-		-		-	-	
Program	CJC Specialty Court								
County Direct Program Totals	ADOPTED BUDGET 2026-27	45,360.00	17,680.00	-	-	27,680.00	-	45,360.00	
	ADOPTED BUDGET 2025-26	97,300.00	23,300.00	-	-	74,000.00	-	97,300.00	
	ACTUAL 2024-25	25,096.00	25,096.00		-		-	25,096.00	
	ACTUAL 2023-24		-		-		-	-	
Program	CJC Jail-Based Medications								
County Direct Program Totals	ADOPTED BUDGET 2026-27	608,029.00	464,977.00	-	-	143,052.00	-	608,029.00	
	ADOPTED BUDGET 2025-26	298,940.00	298,940.00	-	-	-	-	298,940.00	
	ACTUAL 2024-25	298,944.00	-		-	298,944.00	-	298,944.00	
	ACTUAL 2023-24		-		-		-	-	

GENERAL FUND

REVENUE &
EXPENSE

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TILLAMOOK COUNTY
FY2026-27 Annual Budget



Fund: 010
Department: 01100

		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
Board of County Commissioners								
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	37,397	37,397	37,397
Intercounty/CJC BHD	4719	-	-	7,745	-	-	-	-
Intercounty/CJC Jail Based	4720	-	-	14,945	-	-	-	-
Transfer from COSSUP	4827	-	-	-	-	-	-	-
Total Revenues		34,324	4,585	33,605	37,397	37,397	37,397	37,397
Departmental Expense								
Personal Services								
Salaries								
Elected Official	5001	275,084	286,049	293,700	314,500	314,800	314,800	314,800
Management/Supervisory	5200	285,762	305,618	333,700	528,900	531,100	531,100	531,100
Administrative/Clerical	5400	122,500	133,335	148,500	153,400	153,400	153,400	153,400
Part-Time/Temporary	5600	-	-	-	-	-	-	-
Out of Class	5896	-	4,070	-	-	-	-	-
Leave Buy Out	5897	-	-	9,300	13,200	13,200	13,200	13,200
Overtime	5899	-	-	-	-	-	-	-
Total Salaries		683,345	729,071	785,200	1,010,000	1,012,500	1,012,500	1,012,500
Taxes & Benefits								
Employer's FICA	5950	51,238	54,531	62,800	80,780	80,990	80,990	80,990
OR Paid Family Medical Leave	5952	2,568	2,848	3,200	3,990	4,000	4,000	4,000
Worker Compensation	5955	1,165	1,486	1,800	2,150	2,150	2,150	2,150
Unemployment	5960	-	-	-	-	-	-	-
Health & Life Insurance	5965	124,031	115,841	110,790	161,010	170,160	170,160	170,160
Retirement	5970	234,886	243,354	230,862	216,530	217,460	217,460	217,460
Retirement - OPSRP	5971	-	-	11,211	45,710	45,680	45,680	45,680
VEBA	5980	9,430	12,930	9,660	13,860	13,860	13,860	13,860
Total Taxes & Benefits		423,318	430,990	430,323	524,030	534,300	534,300	534,300
Total Personal Services		1,106,663	1,160,061	1,215,523	1,534,030	1,546,800	1,546,800	1,546,800
Total Full-Time Equivalent		6.80	6.80	6.80	7.50	7.50	7.50	7.50
Materials & Services								
Office Supplies	6001	1,260	918	2,500	2,500	2,500	2,500	2,500
Non-Capital Equipment	6004	-	2,273	500	500	500	500	500
Computer Software & Licensing	6009	15,567	16,346	17,400	-	-	-	-
Computer Supplies	6011	75	-	100	100	100	100	100
Fuel & Lubricants	6030	-	-	-	-	-	-	-
Printing & Advertising	7001	731	313	2,000	2,000	2,000	2,000	2,000
Books & Publications	7003	1,127	150	1,230	250	250	250	250
Postage & Shipping	7005	11	-	-	-	-	-	-
Telephone	7007	190	-	-	-	-	-	-
Public Relations	7022	2,867	2,663	3,400	4,000	4,000	4,000	4,000
Memberships & Dues	7050	31,580	34,048	38,800	39,735	39,735	39,735	39,735
Training/Travel/Mileage	7080	26,132	25,589	32,420	37,870	37,870	37,870	37,870
Contracted Services	7105	16,640	14,950	20,000	45,000	45,000	45,000	13,000
Legal	7110	184,489	15,737	156,400	38,000	38,000	38,000	38,000

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
Board of County Commissioners	Account No.							
R&M/Office Equipment	7601	-	621	500	0	0	0	0
R&M/Vehicles	7603	-	-	-	-	-	-	-
Permit Fees	7650	-	-	-	-	-	-	-
Rebates & Refunds	7880	-	-	-	-	-	-	-
Misc Materials & Services	7899	956	416	500	700	700	700	700
Total Materials & Services		281,624	114,024	275,750	170,655	170,655	170,655	138,655
Capital Outlay								
Computers/Office Equipment	9020	1,528	127	-	-	-	-	-
Total Capital Outlay		1,528	127	-	-	-	-	-
Total Expenditures		1,389,815	1,274,212	1,491,273	1,704,685	1,717,455	1,717,455	1,685,455
BOCC Revenues minus Expenditures		(1,355,491)	(1,269,627)	(1,457,668)	(1,667,288)	(1,680,058)	(1,680,058)	(1,648,058)
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	1,546,800	1,546,800	1,546,800
Total Materials & Services		281,624	114,024	275,750	170,655	170,655	170,655	138,655
Total Capital Outlay		1,528	127	-	-	-	-	-
Board of County Commissioners Totals		1,389,815	1,274,212	1,491,273	1,704,685	1,717,455	1,717,455	1,685,455

TILLAMOOK COUNTY
FY2026-27 Annual Budget



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

			2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
			Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
County Clerk	Account No.					Budget	Budget	Budget	Budget
Departmental Revenue									
Local Community Funding	4290		-	20,000	-	-	-	-	-
Elections	4304		64,553	3,385	45,000	45,000	45,000	45,000	45,000
Refunds & Reimbursements	4670		219	329	-	-	-	-	-
Miscellaneous	4690		-	0	-	-	-	-	-
Sale of Assets	4695		400	-	-	-	-	-	-
Subtotal - Elections	01110		65,171	23,715	45,000	45,000	45,000	45,000	45,000
Fees (PLCP Admin Fee)	4301		-	-	-	10,000	10,000	10,000	10,000
County Clerk Fees	4302		70,502	85,250	75,000	75,000	75,000	75,000	75,000
Recording Fees	4303		147,135	157,478	140,000	140,000	140,000	140,000	140,000
Lien Fees	4305		1,745	1,335	1,000	1,000	1,000	1,000	1,000
CATF Mapping Fees	4307		-	-	1,000	-	-	-	-
Refunds & Reimbursements	4670		-	29	-	-	-	-	-
Miscellaneous Revenue	4690		1,807	1,037	-	-	-	-	-
Subtotal - Recording	01111		221,188	245,129	217,000	226,000	226,000	226,000	226,000
PVAB Fees	4312		-	-	-	300	300	300	300
Refunds and Reimbursements	4670		-	5	-	-	-	-	-
Subtotal - PVAB	01112		-	5	-	300	300	300	300
Dog Licenses	4130		6,595	6,523	6,000	5,000	5,000	5,000	5,000
Dog License Program Income	4690		382	229	600	1,000	1,000	1,000	1,000
Subtotal - Dog	01113		6,977	6,752	6,600	6,000	6,000	6,000	6,000
Total Revenues			293,337	275,600	268,600	277,300	277,300	277,300	277,300
Elections Expense									
Personal Services									
Salaries									
Elected Official	5001		41,736	44,747	45,100	48,300	49,700	49,700	49,700
Management/Supervisory	5200		18,661	26,614	29,500	30,700	31,600	31,600	31,600
Administrative/Clerical	5400		35,685	41,583	47,200	64,300	63,600	63,600	63,600
Part-Time/Temporary	5600		6,546	15,187	15,000	15,000	15,000	15,000	15,000
AFSCME Incentive	5750		-	-	935	935	935	935	935
Out of Class	5896		-	-	-	-	-	-	-
Leave Buy Out	5897		7,513	435	1,500	1,900	1,900	1,900	1,900
Overtime	5899		-	78	2,500	2,500	2,500	2,500	2,500
Total Salaries			110,140	128,643	141,735	163,635	165,235	165,235	165,235
Taxes & Benefits									
Employer's FICA	5950		7,994	9,389	11,300	13,000	13,200	13,200	13,200
OR Paid Family Medical Leave	5952		418	491	600	700	700	700	700
Worker Compensation	5955		112	111	600	600	600	600	600
Health & Life Insurance	5965		29,979	38,135	42,922	43,380	45,900	45,900	45,900
Retirement	5970		38,429	40,826	41,501	48,500	49,050	49,050	49,050
Retirement - OPSRP	5971		-	-	-	-	-	-	-
VEBA	5980		1,964	3,459	2,581	3,700	3,700	3,700	3,700
Total Taxes & Benefits			78,897	92,411	99,504	109,880	113,150	113,150	113,150
Total Personal Services			189,037	221,054	241,239	273,515	278,385	278,385	278,385
Total Full-Time Equivalent			1.87	1.87	1.87	1.87	1.87	1.87	1.87

TILLAMOOK COUNTY
FY2026-27 Annual Budget



County Clerk	Account No.				2026-2027	2026-2027	2026-2027	2026-2027
		2023-2024	2024-2025	2025-2026	Requested	Proposed	Approved	Adopted
		Actuals	Actuals	Budget	Budget	Budget	Budget	Budget
Materials & Services								
Office Supplies	6001	4,770	9,258	9,000	15,000	15,000	15,000	15,000
Non-Capital Equipment	6004	367	3,268	4,500	6,000	6,000	6,000	6,000
Computer Software & Licensing	6009	26,393	27,657	29,000	18,000	18,000	18,000	18,000
Computer Supplies	6011	-	-	-	-	-	-	-
Printing & Advertising	7001	23,388	31,844	30,000	35,000	35,000	35,000	35,000
Books & Publications	7003	-	-	-	-	-	-	-
Postage & Shipping	7005	6,131	8,973	10,000	10,000	10,000	10,000	10,000
Insurance & Deductibles	7020	-	-	-	-	-	-	-
Memberships & Dues	7050	292	310	700	800	800	800	800
Travel/Training/Mileage	7080	2,168	5,561	4,500	6,500	6,500	6,500	6,500
Contracted Services	7105	1,100	23,257	15,000	15,000	15,000	15,000	15,000
Legal	7110	450	-	-	-	-	-	-
R&M/Office Equipment	7601	-	108	3,000	3,000	3,000	3,000	3,000
Storage Rental	7611	850	250	1,200	1,300	1,300	1,300	1,300
Rebates & Refunds	7880	648	20	-	-	-	-	-
Misc Materials & Services	7899	-	-	-	600	600	600	600
Total Materials & Services		66,556	110,505	106,900	111,200	111,200	111,200	111,200
Capital Outlay								
Computers/Office Equipment	9020	-	-	6,100	-	-	-	-
Total Capital Outlay		-	-	6,100	-	-	-	-
Total Election Expenditures		255,593	331,560	354,239	384,715	389,585	389,585	389,585
Election Revenues minus Expenditures		(190,422)	(307,845)	(309,239)	(339,715)	(344,585)	(344,585)	(344,585)
Recording Expense 01111								
Personal Services								
Salaries								
Elected Official	5001	41,736	44,747	45,100	48,300	49,700	49,700	49,700
Management/Supervisory	5200	18,661	26,614	29,500	30,700	31,600	31,600	31,600
Administrative/Clerical	5400	36,349	42,430	48,100	65,600	64,900	64,900	64,900
AFSCME Incentive	5750	-	-	945	945	945	945	945
Out of Class	5896	-	-	-	-	-	-	-
Leave Buy Out	5897	7,513	444	1,500	1,900	1,900	1,900	1,900
Overtime	5899	-	79	1,000	1,000	1,000	1,000	1,000
Total Salaries		104,259	114,313	126,145	148,445	150,045	150,045	150,045
Taxes & Benefits								
Employer's FICA	5950	7,541	8,290	10,100	11,800	12,000	12,000	12,000
OR Paid Family Medical Leave	5952	394	434	500	600	600	600	600
Worker Compensation	5955	109	102	500	500	500	500	500
Health & Life Insurance	5965	30,034	38,551	43,347	43,740	46,290	46,290	46,290
Retirement	5970	38,729	41,135	41,829	48,940	49,480	49,480	49,480
Retirement - OPSRP	5971	-	-	-	-	-	-	-
VEBA	5980	1,983	3,496	2,608	3,740	3,740	3,740	3,740
Total Taxes & Benefits		78,790	92,006	98,884	109,320	112,610	112,610	112,610
Total Personal Services		183,050	206,320	225,029	257,765	262,655	262,655	262,655
Total Full-Time Equivalent		1.89	1.89	1.89	1.89	1.89	1.89	1.89

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	5,000	5,000	5,000
Non-Capital Equipment	6004	-	566	3,850	3,850	3,850	3,850	3,850
Computer Software & Licensing	6009	12,574	12,413	13,500	16,000	16,000	16,000	16,000
Printing & Advertising	7001	249	-	250	250	250	250	250
Books & Publications	7003	70	90	500	-	-	-	-
Telephone	7007	-	-	-	-	-	-	-
Bank Fees	7013	-	-	-	-	-	-	-
Memberships & Dues	7050	292	310	700	800	800	800	800
Travel/Training/Mileage	7080	1,936	541	1,500	2,000	2,000	2,000	2,000
Contracted Services	7105	11,913	-	-	25,000	25,000	25,000	-
R&M/Office Equipment	7601	1,695	1,095	4,000	4,000	4,000	4,000	4,000
Rebates & Refunds	7880	221	70	500	500	500	500	500
Storage/Rental	7899	87	-	500	1,500	1,500	1,500	1,500
Total Materials & Services		41,486	18,462	31,500	58,900	58,900	58,900	33,900
Capital Outlay								
Computers/Office Equipment	9020	1,234	1,640	-	-	-	-	-
Total Capital Outlay		1,234	1,640	-	-	-	-	-
Total Recording Expenditures		225,769	226,421	256,529	316,665	321,555	321,555	296,555
Recording Revenues minus Expenditures		(4,581)	18,708	(39,529)	(90,665)	(95,555)	(95,555)	(70,555)
BOPTA Expense	01112							
Personal Services								
Salaries								
Elected Official	5001	6,177	3,729	3,800	4,100	4,200	4,200	4,200
Management/Supervisory	5200	8,193	11,684	13,000	13,500	13,900	13,900	13,900
Administrative/Clerical	5400	2,025	843	1,000	1,400	1,400	1,400	1,400
AFSCME Incentive	5750	-	-	120	120	120	120	120
Out of Class	5896	-	-	-	-	-	-	-
Leave Buy Out	5897	1,232	9	1,500	1,900	1,900	1,900	1,900
Overtime	5899	-	2	500	500	500	500	500
Total Salaries		17,627	16,267	19,920	21,520	22,020	22,020	22,020
Taxes & Benefits								
Employer's FICA	5950	1,265	1,162	1,500	1,600	1,700	1,700	1,700
OR Paid Family Medical Leave	5952	66	61	100	100	100	100	100
Worker Compensation	5955	17	14	400	500	500	500	500
Unemployment	5960	-	-	-	-	-	-	-
Health & Life Insurance	5965	5,071	6,050	6,494	7,380	7,800	7,800	7,800
Retirement	5970	6,503	5,873	6,021	6,370	6,540	6,540	6,540
Retirement - OPSRP	5971	-	-	-	-	-	-	-
VEBA	5980	308	450	331	480	480	480	480
Total Taxes & Benefits		13,230	13,610	14,846	16,430	17,120	17,120	17,120
Total Personal Services		30,857	29,877	34,766	37,950	39,140	39,140	39,140
Total Full-Time Equivalent		0.24	0.24	0.24	0.24	0.24	0.24	0.24
Materials & Services								
Office Supplies	6001	-	138	400	400	400	400	400
Computer Software & Licensing	6009	1,526	1,602	1,750	2,500	2,500	2,500	2,500
Printing & Advertising	7001	-	-	100	100	100	100	100
Books & Publications	7003	-	-	-	-	-	-	-

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
Memberships & Dues	7050	-	-	300	300	300	300	300
Travel/Training/Mileage	7080	176	88	1,500	1,500	1,500	1,500	1,500
Professional Services	7101	810	300	1,500	1,500	1,500	1,500	1,500
Total Materials & Services		2,512	2,128	5,550	6,300	6,300	6,300	6,300
Total BOPTA Expenditures		33,369	32,004	40,316	44,250	45,440	45,440	45,440
BOPTA Revenues minus Expenditures		(33,369)	(32,004)	(40,316)	(43,950)	(45,440)	(45,440)	(45,440)
Dog Expense	01113							
Materials & Services								
Office Supplies	6001	218	235	800	800	800	800	800
Non-Capital Equipment	6004	-	-	-	-	-	-	-
Computer Software & Licensing	6009	448	470	550	600	600	600	600
Contracted Services	7105	44,388	41,026	41,150	41,150	41,150	41,150	41,150
Rebates & Refunds	7880	91	-	100	100	100	100	100
Total Materials & Services		45,145	41,731	42,600	42,650	42,650	42,650	42,650
Total Dog Expenditures		45,145	41,731	42,600	42,650	42,650	42,650	42,650
Dog Revenues minus Expenditures		(38,168)	(34,979)	(36,000)	(36,650)	(36,650)	(36,650)	(36,650)
Total Clerk Revenues minus Expenditures		(266,540)	(356,116)	(425,084)	(510,980)	(521,930)	(521,930)	(496,930)
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2026 - June 30, 2027								
Total Personal Services		402,944	457,251	501,034	569,230	580,180	580,180	580,180
Total Materials & Services		155,699	172,825	186,550	219,050	219,050	219,050	194,050
Total Capital Outlay		1,234	1,640	6,100	-	-	-	-
County Clerk Totals		559,876	631,715	693,684	788,280	799,230	799,230	774,230

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)

TILLAMOOK COUNTY
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	10,000	10,000	10,000
Total Revenues		11,028	12,717	10,000	10,000	10,000	10,000	10,000
Departmental Expense								
Personal Services								
Salaries								
Elected Official	5001	94,788	99,573	104,200	112,600	119,400	119,400	119,400
Management/Supervisory	5200	173,891	153,737	144,500	150,800	149,200	149,200	149,200
Professional/Technical	5300	641,697	544,756	774,500	846,600	837,200	778,500	778,500
Administrative/Clerical	5400	39,726	66,222	-	-	-	-	-
AFSCME Incentive	5750	-	-	7,500	7,500	7,500	7,000	7,000
Leave Buy Out	5897	-	30,345	17,700	19,200	19,000	17,900	17,900
Overtime	5899	-	63	-	-	-	-	-
Total Salaries		950,102	894,696	1,048,400	1,136,700	1,132,300	1,072,000	1,072,000
Taxes & Benefits								
Employer's FICA	5950	69,768	65,783	83,300	90,400	90,000	85,200	85,200
OR Paid Family Medical Leave	5952	3,648	3,440	4,100	4,500	4,500	4,200	4,200
Worker Compensation	5955	5,479	7,457	11,500	12,500	12,300	11,500	11,500
Unemployment	5960	-	-	-	-	-	-	-
Health & Life Insurance	5965	270,533	266,606	324,828	382,570	394,780	369,330	369,330
Out of Class	5896	-	367	-	-	-	-	-
Retirement	5970	334,844	342,360	313,118	314,300	313,500	313,500	313,500
Retirement - OPSRP	5971	-	-	9,969	19,570	20,950	15,580	15,580
VEBA	5980	20,700	26,015	20,700	29,700	29,700	27,720	27,720
Uniform Allowance	5990	2,250	2,214	2,285	2,600	2,600	2,340	2,340
Total Taxes & Benefits		707,222	714,242	769,800	856,140	868,330	829,370	829,370
Total Personal Services		1,657,324	1,608,938	1,818,200	1,992,840	2,000,630	1,901,370	1,901,370
Total Full-Time Equivalent		15.00	15.00	15.00	15.00	15.00	14.00	14.00
Materials & Services								
Office Supplies	6001	4,211	3,976	6,000	6,000	6,000	6,000	6,000
Non-Capital Equipment	6004	-	1,750	2,000	1,000	1,000	1,000	1,000
Computer Software & Licensing	6009	119,222	124,652	145,000	149,000	149,000	149,000	149,000
Fuel & Lubricants	6030	2,250	1,586	3,000	2,500	2,500	2,500	2,500
Uniforms	6251	-	-	2,000	500	500	500	500
Books & Publications	7003	1,686	1,718	2,500	3,000	3,000	3,000	3,000
Postage & Shipping	7005	-	15	-	-	-	-	-
Telephone	7007	-	130	-	500	500	500	500
Memberships & Dues	7050	1,440	1,200	2,500	2,400	2,400	2,400	2,400
Training/Travel/Mileage	7080	5,997	6,977	11,000	11,000	11,000	11,000	11,000
Contracted Services	7105	-	-	-	52,000	52,000	52,000	2,000
R&M/Office Equipment	7601	5,554	729	2,000	2,000	2,000	2,000	2,000
R&M/Vehicles	7603	5,351	3,330	4,000	4,500	4,500	4,500	4,500
Permit Fees	7650	-	-	-	-	-	-	-
Misc Materials & Services	7899	-	-	400	400	400	400	400
Total Materials & Services		145,711	146,063	180,400	234,800	234,800	234,800	184,800

TILLAMOOK COUNTY
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	1,575	1,575	1,575
Vehicles	9030	-	-	-	-	-	-	-
Total Capital Outlay		1,241	1,466	1,500	1,575	1,575	1,575	1,575
Total Expenditures		1,804,277	1,756,466	2,000,100	2,229,215	2,237,005	2,137,745	2,087,745
Assessor Revenues minus Expenditures		(1,793,248)	(1,743,750)	(1,990,100)	(2,219,215)	(2,227,005)	(2,127,745)	(2,077,745)
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	2,000,630	1,901,370	1,901,370
Total Materials & Services		145,711	146,063	180,400	234,800	234,800	234,800	184,800
Total Capital Outlay		1,241	1,466	1,500	1,575	1,575	1,575	1,575
Assessor Totals		1,804,277	1,756,466	2,000,100	2,229,215	2,237,005	2,137,745	2,087,745

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

The below vacancies are being held in Operating Contingency. Positions are authorized for recruitment and hiring.

Position	Fund	Dept	GL	FTE	Total Amount Held in Contingency
Property Appraiser Trainee	010	011200	5300	1	98,690.39

TILLAMOOK COUNTY
FY2026-27 Annual Budget



Fund: 010
Department: 01130

			2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
Tax	Account No.		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Departmental Revenue									
Refunds & Reimbursements	4670		-	27	-	-	-	-	-
Miscellaneous Revenue	4690		-	-	-	-	-	-	-
Total Revenues			-	27	-	-	-	-	-
Departmental Expense									
Personal Services									
Salaries									
Administrative Clerical	5400		113,035	98,165	119,000	138,700	137,200	137,200	137,200
AFSCME Incentive	5750		-	-	1,000	1,000	1,000	1,000	1,000
Out of Class	5896		-	-	-	-	-	-	-
Leave Buy Out	5897		-	-	2,300	2,700	2,700	2,700	2,700
Overtime	5899		-	-	2,000	2,000	2,000	2,000	2,000
Total Salaries			113,035	98,165	124,300	144,400	142,900	142,900	142,900
Taxes & Benefits									
Employer's FICA	5950		8,563	7,269	9,900	11,500	11,400	11,400	11,400
OR Paid Family Medical Leave	5952		448	380	500	600	600	600	600
Worker Compensation	5955		108	97	300	400	400	400	400
Unemployment	5960		-	-	-	-	-	-	-
Health & Life Insurance	5965		10,349	14,403	29,261	33,700	35,680	35,680	35,680
Retirement	5970		39,251	34,256	40,576	46,920	46,430	46,430	46,430
Retirement - OPSRP	5971		-	-	-	-	-	-	-
VEBA	5980		2,760	2,800	2,760	3,960	3,960	3,960	3,960
Total Taxes & Benefits			61,479	59,206	83,297	97,080	98,470	98,470	98,470
Total Personal Services			174,514	157,371	207,597	241,480	241,370	241,370	241,370
Total Full-Time Equivalent			2.00	2.00	2.00	2.00	2.00	2.00	2.00
Materials & Services									
Office Supplies	6001		554	1,184	1,000	1,500	1,500	1,500	1,500
Non-Capital Equipment	6004		-	-	1,600	1,500	1,500	1,500	1,500
Computer Software & Licensing	6009		100	-	500	500	500	500	500
Printing & Advertising	7001		651	99	1,000	1,200	1,200	1,200	1,200
Books & Publications	7003		-	-	-	-	-	-	-
Postage & Shipping	7005		15,953	16,623	18,000	21,000	21,000	21,000	21,000
Telephone	7007		-	-	-	500	500	500	500
Memberships & Dues	7050		325	-	600	600	600	600	600
Training/Travel/Mileage	7080		3,431	3,447	6,000	5,000	5,000	5,000	5,000
Contracted Services	7105		8,742	10,170	9,000	10,000	10,000	10,000	10,000
R&M/Office Equipment	7601		-	756	1,000	1,000	1,000	1,000	1,000
Permit Fees	7650		-	-	-	-	-	-	-
Tax Foreclosures	7830		3,609	2,396	6,000	5,000	5,000	5,000	5,000
Misc Materials & Services	7899		-	-	200	200	200	200	200
Total Materials & Services			33,365	34,675	44,900	48,000	48,000	48,000	48,000

TILLAMOOK COUNTY
FY2026-27 Annual Budget



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
Capital Outlay								
Computers/Office Equipment	9020	1,123	1,639	1,500	1,575	1,575	1,575	1,575
Total Capital Outlay		1,123	1,639	1,500	1,575	1,575	1,575	1,575
Total Expenditures		209,001	193,685	253,997	291,055	290,945	290,945	290,945
Tax Revenues minus Expenditures		(209,001)	(193,658)	(253,997)	(291,055)	(290,945)	(290,945)	(290,945)
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2026 - June 30, 2027								
Total Personal Services		174,514	157,371	207,597	241,480	241,370	241,370	241,370
Total Materials & Services		33,365	34,675	44,900	48,000	48,000	48,000	48,000
Total Capital Outlay		1,123	1,639	1,500	1,575	1,575	1,575	1,575
Tax Department Totals		209,001	193,685	253,997	291,055	290,945	290,945	290,945

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

TILLAMOOK COUNTY
FY2026-27 Annual Budget



Fund: 010
Department: 01140

			2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
Surveyor	Account No.		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Departmental Revenue									
	Fees	4301	34,869	36,470	90,000	70,000	70,000	70,000	70,000
	Refunds & Reimbursements	4670	75	445	-	-	-	-	-
Total Revenues			34,944	36,916	90,000	70,000	70,000	70,000	70,000
Departmental Expense									
Personal Services									
Salaries									
	Department Head	5100	83,034	86,390	91,300	104,700	107,700	107,700	107,700
	Professional/Technical	5300	55,505	80,877	68,200	138,800	137,300	137,300	137,300
	Administrative Clerical	5400	8,530	9,166	13,100	14,400	14,200	14,200	14,200
	Skilled/Service/Maintenance	5500	50,321	33,856	60,400	-	-	-	-
	Part-Time/Temporary	5600	-	-	-	-	-	-	-
	AFSCME Incentive	5750	-	-	1,415	1,420	1,420	1,420	1,420
	Leave Buy Out	5897	1,710	-	4,500	5,000	5,000	5,000	5,000
	Overtime	5899	-	-	-	-	-	-	-
Total Salaries			199,099	210,289	238,915	264,320	265,620	265,620	265,620
Taxes & Benefits									
	Employer's FICA	5950	14,568	15,419	19,000	21,100	21,200	21,200	21,200
	OR Paid Family Medical Leave	5952	762	806	1,000	1,100	1,100	1,100	1,100
	Worker Compensation	5955	1,347	1,991	3,400	3,700	3,700	3,700	3,700
	Unemployment	5960	-	-	-	-	-	-	-
	Health & Life Insurance	5965	76,856	75,917	79,338	90,690	95,970	95,970	95,970
	Retirement	5970	66,770	73,578	79,570	87,390	87,880	87,880	87,880
	Retirement - OPSRP	5971	-	-	-	-	-	-	-
	VEBA	5980	3,777	5,224	3,905	5,610	5,610	5,610	5,610
	Uniform Allowance	5990	604	442	2,285	670	670	670	670
Total Taxes & Benefits			164,682	173,377	188,498	210,260	216,130	216,130	216,130
Total Personal Services			363,782	383,667	427,413	474,580	481,750	481,750	481,750
Total Full-Time Equivalent			2.55	2.83	2.83	2.83	2.83	2.83	2.83
Materials & Services									
	Office Supplies	6001	2,105	1,195	1,500	1,500	1,500	1,500	1,500
	Non-Capital Equipment	6004	886	978	3,300	3,300	3,300	3,300	3,300
	Operating Supplies	6005	380	71	700	800	800	800	800
	Small Tools & Minor Equipment	6007	-	225	200	200	200	200	200
	Computer Software & Licensing	6009	-	-	-	1,095	1,095	1,095	1,095
	Computer Supplies	6011	-	39	300	300	300	300	300
	Fuel & Lubricants	6030	1,238	837	1,500	1,500	1,500	1,500	1,500
	Uniforms (Safety Equipment)	6251	218	-	-	-	-	-	-
	Printing & Advertising	7001	-	-	-	-	-	-	-
	Books & Publications	7003	70	90	100	100	100	100	100
	Postage & Shipping	7005	61	-	-	-	-	-	-
	Network Fees	7012	90	90	120	120	120	120	120
	Memberships & Dues	7050	420	420	450	450	450	450	450
	Travel/Training/Mileage	7080	1,173	1,477	1,200	1,200	1,200	1,200	1,200
	Contracted Services	7105	-	249	-	-	-	-	-

TILLAMOOK COUNTY
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	22,500	22,500	22,500
Utilities	7410	2,679	3,295	4,200	4,200	4,200	4,200	4,200
Janitorial Services	7430	2,128	2,312	2,250	2,250	2,250	2,250	2,250
Janitorial Supplies	7431	189	213	300	300	300	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	2,000	2,000	2,000
Total Materials & Services		34,377	32,577	39,820	41,815	41,815	41,815	41,815
Capital Outlay								
Computers/Office Equipment	9020	-	-	5,250	4,930	4,930	4,930	4,930
Vehicles	9030	-	-	-	-	-	-	-
Total Capital Outlay		-	-	5,250	4,930	4,930	4,930	4,930
Total Expenditures		398,158	416,244	472,483	521,325	528,495	528,495	528,495
Surveyor Revenues minus Expenditures		(363,215)	(379,328)	(382,483)	(451,325)	(458,495)	(458,495)	(458,495)
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Personal Services		363,782	383,667	427,413	474,580	481,750	481,750	481,750
Total Materials & Services		34,377	32,577	39,820	41,815	41,815	41,815	41,815
Total Capital Outlay		-	-	5,250	4,930	4,930	4,930	4,930
Surveyor Totals		398,158	416,244	472,483	521,325	528,495	528,495	528,495

Current OMB Uniform Guidance Indirect Cost Allocation - \$31,262

Surveyor expenses allocated 85% General Fund & 15% PLCP Fund

TILLAMOOK COUNTY
FY2026-27 Annual Budget



Fund: 010
Department: 01150, 01152, 01153

			2023-2024	2024-2025	2025-2026	2026-2027 Requested	2026-2027 Proposed	2026-2027 Approved	2026-2027 Adopted
Department of Community Development	Account No.		Actuals	Actuals	Budget	Budget	Budget	Budget	Budget
Departmental Revenue									
Short Term Rental Permit Fee	4117		368,088	351,361	420,000	400,000	400,000	400,000	400,000
Technology Fee	4365		162,735	156,017	130,000	100,000	100,000	100,000	100,000
Refunds & Reimbursements	4670		490	1,464	3,000	3,000	3,000	3,000	3,000
Miscellaneous Revenue	4690		-	100	20,000	1,000	1,000	1,000	1,000
Transfer from Transient Lodging Tax	4808		129,705	138,555	155,000	155,000	132,350	132,350	132,350
Subtotal - Administration	01150		661,017	647,497	728,000	659,000	636,350	636,350	636,350
Federal Grants	4225		-	-	28,000	-	-	-	-
Planning & Zoning Fees	4317		250,736	285,138	250,000	250,000	250,000	250,000	250,000
Refunds & Reimbursements	4670		361	894	3,000	3,000	3,000	3,000	3,000
Transfer from Video Lottery	4811		121,000	121,000	122,000	128,000	128,000	128,000	128,000
Subtotal - Planning	01152		372,097	407,032	403,000	381,000	381,000	381,000	381,000
Sanitation Fees	4319		99,659	115,964	150,000	150,000	150,000	150,000	150,000
Federal Grants	4225		-	484,867	350,000	500,000	500,000	500,000	500,000
Refunds & Reimbursements	4670		56	397	50,000	1,000	1,000	1,000	1,000
Subtotal - Sanitation	01153		99,715	601,228	550,000	651,000	651,000	651,000	651,000
Total Revenues			1,132,829	1,655,757	1,681,000	1,691,000	1,668,350	1,668,350	1,668,350
Administration Expense	01150								
Personal Services									
Salaries									
Department Head	5100		65,028	65,957	61,000	65,400	68,400	68,400	68,400
Management/Supervisory	5200		10,572	10,986	11,600	11,900	12,500	12,500	12,500
Professional/Technical	5300		-	-	-	-	-	-	-
Administrative/Clerical	5400		126,858	124,289	148,500	175,100	174,400	174,400	174,400
Part Time Temporary	5600		-	1,859	-	-	-	-	-
AFSCME Incentive	5750		-	-	1,600	1,575	1,575	1,575	1,575
Out of Class	5896		-	1,775	-	-	-	-	-
Leave Buy Out	5897		1,759	3,481	4,300	4,900	5,000	5,000	5,000
Overtime	5899		58	65	-	1,500	1,500	1,500	1,500
Total Salaries			204,275	208,411	227,000	260,375	263,375	263,375	263,375
Taxes & Benefits									
Employer's FICA	5950		15,026	15,368	18,100	20,700	21,000	21,000	21,000
OR Paid Family Medical Leave	5952		786	804	900	1,100	1,100	1,100	1,100
Worker Compensation	5955		656	789	1,600	1,700	1,700	1,700	1,700
Health & Life Insurance	5965		57,451	55,625	79,115	76,250	80,670	80,670	80,670
Retirement	5970		61,514	75,188	57,289	85,490	65,470	65,470	65,470
Retirement - OPSRP	5971		-	-	2,928	-	7,950	7,950	7,950
VEBA	5980		4,200	5,860	4,416	6,240	6,240	6,240	6,240
Uniform Allowance	5990		-	23	-	-	-	-	-
Total Taxes & Benefits			139,632	153,656	164,348	191,480	184,130	184,130	184,130
Total Personal Services			343,907	362,067	391,348	451,855	447,505	447,505	447,505
Total Full-Time Equivalent			2.73	3.35	3.20	3.15	3.15	3.15	3.15
Materials & Services									
Office Supplies	6001		719	990	1,200	1,200	1,200	1,200	1,200
Non-Capital Equipment	6004		1,881	428	2,000	-	-	-	-
Computer Software & Licensing	6009		9,725	-	5,000	2,000	2,000	2,000	2,000
Computer Supplies	6011		45	-	1,000	1,000	1,000	1,000	1,000
Uniforms	6251		215	-	250	250	250	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	1,000	1,000	1,000
Books & Publications	7003	-	-	400	200	200	200	200
Network Fees	7012	360	360	400	400	400	400	400
Memberships & Dues	7050	-	-	500	500	500	500	500
Travel/Training/Mileage	7080	1,776	2,757	2,500	2,500	2,500	2,500	2,500
Contracted Services	7105	2,398	28,502	25,000	25,000	25,000	25,000	25,000
Rent	7401	13,344	13,744	14,500	13,000	13,000	13,000	13,000
Utilities	7410	2,018	2,217	3,500	3,500	3,500	3,500	3,500
Janitorial Services	7430	1,438	1,565	2,500	1,000	1,000	1,000	1,000
Janitorial Supplies	7431	189	168	350	350	350	350	350
R&M/Building & Grounds	7450	16	16	500	500	500	500	500
R&M/Office Equipment	7601	185	222	500	500	500	500	500
Rebates & Refunds	7880	1,037	493	1,000	1,000	1,000	1,000	1,000
Misellaneous	7899	-	250	-	-	-	-	-
Intercounty/Transfer DCD/Bldg	8021	-	-	70,000	35,000	35,000	35,000	35,000
Total Materials & Services		35,972	51,747	132,100	88,900	88,900	88,900	88,900
Capital Outlay								
Computers/Office Equipment	9020	1,039	906	-	-	-	-	-
Total Capital Outlay		1,039	906	-	-	-	-	-
Total Administration Expenditures		380,918	414,720	523,448	540,755	536,405	536,405	536,405
Administration Revenues minus Expenditures		280,099	232,776	204,552	118,245	99,945	99,945	99,945
Planning Expense	01152							
Personal Services								
Salaries								
Professional/Technical	5300	195,522	202,444	218,100	240,000	237,400	237,400	237,400
Administrative/Clerical	5400	26,486	25,714	28,200	31,100	30,800	30,800	30,800
AFSCME Incentive	5750	-	-	1,790	1,790	1,790	1,790	1,790
Out of Class	5896	-	-	-	-	-	-	-
Leave Buy Out	5897	2,178	2,707	4,300	5,000	5,000	5,000	5,000
Overtime	5899	648	1,080	1,500	-	-	-	-
Total Salaries		224,834	231,945	253,890	277,890	274,990	274,990	274,990
Taxes & Benefits								
Employer's FICA	5950	16,448	17,015	20,200	22,100	21,900	21,900	21,900
OR Paid Family Medical Leave	5952	860	890	1,000	1,100	1,100	1,100	1,100
Worker Compensation	5955	2,278	2,104	3,400	3,700	3,700	3,700	3,700
Unemployment	5960	-	-	-	-	-	-	-
Health & Life Insurance	5965	75,587	71,923	72,742	92,980	98,360	98,360	98,360
Retirement	5970	88,525	89,190	84,094	68,340	67,610	67,610	67,610
Retirement - OPSRP	5971	-	-	-	8,880	8,790	8,790	8,790
VEBA	5980	4,940	6,693	4,940	7,090	7,090	7,090	7,090
Uniform Allowance	5990	675	675	675	780	780	780	780
Total Taxes & Benefits		189,313	188,490	187,051	204,970	209,330	209,330	209,330
Total Personal Services		414,147	420,435	440,941	482,860	484,320	484,320	484,320
Total Full-Time Equivalent		3.58	5.33	3.58	3.58	3.58	3.58	3.58

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
Materials & Services								
Office Supplies	6001	1,063	1,932	1,500	1,200	1,200	1,200	1,200
Non-Capital Equipment	6004	1,256	580	2,000	-	-	-	-
Operating Supplies	6005	-	-	-	-	-	-	-
Computer Software & Licensing	6009	-	-	7,000	1,000	1,000	1,000	1,000
Computer Supplies	6011	90	-	1,000	1,000	1,000	1,000	1,000
Fuel & Lubricants	6030	-	-	-	-	-	-	-
Uniforms	6251	133	-	200	200	200	200	200
Printing & Advertising	7001	5,105	2,340	1,500	2,000	2,000	2,000	2,000
Books & Publications	7003	-	-	150	150	150	150	150
Postage & Shipping	7005	-	-	200	150	150	150	150
Telephone	7007	-	-	-	-	-	-	-
Bank Fees	7013	13,053	12,123	9,500	9,000	9,000	9,000	9,000
Memberships & Dues	7050	1,385	510	1,500	500	500	500	500
Travel/Training/Mileage	7080	2,998	6,618	5,000	5,000	5,000	5,000	5,000
Contracted Services	7105	105,014	21,286	230,000	25,000	25,000	25,000	25,000
Legal	7110	2,119	-	-	-	-	-	-
Rent	7401	13,344	13,744	14,500	13,000	13,000	13,000	13,000
Utilities	7410	2,018	2,217	3,500	3,500	3,500	3,500	3,500
Janitorial Services	7430	1,438	1,565	2,500	2,000	2,000	2,000	2,000
Janitorial Supplies	7431	189	168	350	350	350	350	350
R&M/Building & Grounds	7450	16	16	200	200	200	200	200
R&M/Office Equipment	7601	362	500	600	600	600	600	600
R&M/Vehicles	7603	-	71	-	-	-	-	-
Rebates & Refunds	7880	898	3,982	3,000	5,000	5,000	5,000	5,000
Misc Materials & Services	7899	-	-	1,000	500	500	500	500
Total Materials & Services		150,480	67,653	285,200	70,350	70,350	70,350	70,350
Capital Outlay								
Computers/Office Equipment	9020	2,079	1,812	-	-	-	-	-
Total Capital Outlay		2,079	1,812	-	-	-	-	-
Total Planning Expenditures		566,706	489,900	726,141	553,210	554,670	554,670	554,670
Planning Revenues minus Expenditures		(194,609)	(82,869)	(323,141)	(172,210)	(173,670)	(173,670)	(173,670)

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	93,000	93,000	93,000
Administrative/Clerical	5400	62,547	65,479	69,500	74,800	74,100	74,100	74,100
AFSCME Incentive	5750	-	-	1,000	1,000	1,000	1,000	1,000
Out of Class	5896	-	-	-	-	-	-	-
Leave Buy Out	5897	1,815	1,904	3,100	3,200	3,300	3,300	3,300
Overtime	5899	18	159	-	-	-	-	-
Total Salaries		159,528	166,412	160,600	167,800	171,400	171,400	171,400
Taxes & Benefits								
Employer's FICA	5950	11,774	12,316	12,800	13,400	13,700	13,700	13,700
OR Paid Family Medical Leave	5952	616	644	700	700	700	700	700
Worker Compensation	5955	1,197	1,042	1,500	1,600	1,600	1,600	1,600
Health & Life Insurance	5965	43,728	42,811	40,047	36,020	38,120	38,120	38,120
Retirement	5970	56,057	58,454	53,462	55,420	56,610	56,610	56,610
Retirement - OPSRP	5971	-	-	-	-	-	-	-
VEBA	5980	2,967	4,042	2,760	1,980	1,980	1,980	1,980
Uniform Allowance	5990	-	203	-	-	-	-	-
Total Taxes & Benefits		116,339	119,511	111,269	109,120	112,710	112,710	112,710
Total Personal Services		275,867	285,923	271,869	276,920	284,110	284,110	284,110
Total Full-Time Equivalent		2.15	2.15	2.00	2.00	2.00	2.00	2.00
Materials & Services								
Office Supplies	6001	187	188	500	500	500	500	500
Non-Capital Equipment	6004	514	168	500	-	-	-	-
Computer Software & Licensing	6009	-	-	600	-	-	-	-
Computer Supplies	6011	15	-	1,000	500	500	500	500
Fuel & Lubricants	6030	584	717	1,000	1,000	1,000	1,000	1,000
Uniforms	6251	86	-	200	200	200	200	200
Printing & Advertising	7001	126	-	250	250	250	250	250
Postage & Shipping	7005	-	-	-	-	-	-	-
Telephone	7007	51	-	-	-	-	-	-
Bank Fees	7013	11,119	10,327	8,000	6,000	6,000	6,000	6,000
Memberships & Dues	7050	152	150	400	400	400	400	400
Travel/Training/Mileage	7080	1,433	2,351	3,000	2,000	2,000	2,000	2,000
Contracted Services	7105	893	480,177	300,000	480,000	480,000	480,000	480,000
Rent	7401	13,344	13,744	14,500	13,000	13,000	13,000	13,000
Utilities	7410	2,018	2,217	3,500	3,500	3,500	3,500	3,500
Janitorial Services	7430	1,438	1,565	2,500	2,000	2,000	2,000	2,000
Janitorial Supplies	7431	189	168	350	350	350	350	350
R&M/Building & Grounds	7450	16	16	200	200	200	200	200
R&M/Office Equipment	7601	111	273	200	200	200	200	200

TILLAMOOK COUNTY
FY2026-27 Annual Budget



Department of Community Development	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
R&M/Vehicles	7603	1,230	965	200	200	200	200	200
Rebates & Refunds	7880	920	1,116	1,500	1,500	1,500	1,500	1,500
Misc Materials & Services	7899	-	-	-	-	-	-	-
Total Materials & Services		34,425	514,143	338,400	511,800	511,800	511,800	511,800
Capital Outlay								
Computers/Office Equipment	9020	346	302	-	-	-	-	-
Total Capital Outlay		346	302	-	-	-	-	-
Total Sanitation Expenditures		310,638	800,368	610,269	788,720	795,910	795,910	795,910
Sanitation Revenues minus Expenditures		(210,923)	(199,140)	(60,269)	(137,720)	(144,910)	(144,910)	(144,910)
Total DCD Revenues minus Expenditures		(125,433)	(49,232)	(178,858)	(191,685)	(218,635)	(218,635)	(218,635)
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	1,215,935	1,215,935	1,215,935
Total Materials & Services		220,877	633,543	755,700	671,050	671,050	671,050	671,050
Total Capital Outlay		3,465	3,020	-	-	-	-	-
Department of Community Development Totals		1,258,262	1,704,989	1,859,858	1,882,685	1,886,985	1,886,985	1,886,985

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

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

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



		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Land Sales	Account No.				Budget	Budget	Budget	Budget
Printing & Advertising	notices							
Recording Fees	tax deed and order to sell							
Memberships & Dues	OPPMA for 1 staff							
Training/Travel/Mileage	OPPMA for 1 staff							
Total Contracted Services	5,000							
Jel Reports	2,500							
Property Cleanups	1,200							
Cemetary mowing	300							
Other - keys, locks, appraisals	1,000							

TILLAMOOK COUNTY
FY2026-27 Annual Budget



Fund: 010
Department: 01200

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Treasurer	Account No.				Budget	Budget	Budget	Budget
Departmental Revenue								
Refunds & Reimbursements	4670	-	761	-	-	-	-	-
Miscellaneous Revenue	4690	10	-	-	-	-	-	-
Intercounty/COSSUP	4718	-	-	10,915	37,397	37,397	37,397	37,397
Intercounty/CJC BHD	4719	-	-	7,745	-	-	-	-
Intercounty/CJC Jail Based	4720	-	-	14,945	-	-	-	-
Total Revenues		10	761	33,605	37,397	37,397	37,397	37,397
Departmental Expense								
Personal Services								
Salaries								
Elected Official	5001	101,616	105,664	111,600	11,000	11,000	11,000	11,000
Management/Supervisory	5200	93,512	101,064	111,200	120,800	200,000	200,000	200,000
Administrative/Clerical	5400	139,216	144,815	153,100	299,600	216,100	89,100	89,100
AFSCME Incentive	5750	-	-	2,000	2,600	2,600	1,600	1,600
Out of Class	5896	-	-	-	-	-	-	-
Leave Buy Out	5897	1,723	1,606	5,100	8,100	8,300	5,800	5,800
Overtime	5899	21	162	-	-	-	-	-
Total Salaries		336,088	353,310	383,000	442,100	438,000	307,500	307,500
Taxes & Benefits								
Employer's FICA	5950	24,612	25,791	30,500	36,200	35,700	25,400	25,400
OR Paid Family Medical Leave	5952	1,287	1,349	1,600	1,800	1,800	1,300	1,300
Worker Compensation	5955	304	284	800	1,100	2,700	2,400	2,400
Health & Life Insurance	5965	94,359	91,058	93,875	135,670	133,550	77,870	77,870
Retirement	5970	116,322	129,023	128,577	99,010	101,790	101,790	101,790
Retirement - OPSRP	5971	-	-	-	9,820	8,210	-	-
VEBA	5980	5,520	7,520	5,520	11,880	11,880	7,920	7,920
Total Taxes & Benefits		242,404	255,026	260,872	295,480	295,630	216,680	216,680
Total Personal Services		578,492	608,336	643,872	737,580	733,630	524,180	524,180
Total Full-Time Equivalent		4.00	4.00	4.00	5.20	5.20	3.20	3.20
Materials & Services								
Office Supplies	6001	624	-	500	700	700	700	700
Non-Capital Equipment	6004	603	-	500	600	600	600	600
Computer Software & Licensing	6009	-	-	35,300	37,065	37,065	37,065	37,065
Books & Publications	7003	1,722	815	1,500	-	-	-	-
Telephone	7007	51	-	-	-	-	-	-
Memberships & Dues	7050	670	749	800	800	800	800	800
Training/Travel/Mileage	7080	1,937	5,819	7,500	7,000	7,000	7,000	7,000
Contracted Services	7105	38,920	34,702	5,000	140,000	140,000	140,000	140,000
R&M/Office Equipment	7601	-	513	1,000	1,000	1,000	1,000	1,000
Total Materials & Services		44,528	42,598	52,100	187,165	187,165	187,165	187,165

TILLAMOOK COUNTY
FY2026-27 Annual Budget



Treasurer	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
Capital Outlay								
Computers/Office Equipment	9020	1,528	127	-	-	-	-	-
Software	9025	-	-	-	-	-	-	-
Total Capital Outlay		1,528	127	-	-	-	-	-
Total Expenditures		624,547	651,062	695,972	924,745	920,795	711,345	711,345
Treasurer Revenues minus Expenditures		(624,538)	(650,301)	(662,367)	(887,348)	(883,398)	(673,948)	(673,948)

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

Total Personal Services	578,492	608,336	643,872	737,580	733,630	524,180	524,180
Total Materials & Services	44,528	42,598	52,100	187,165	187,165	187,165	187,165
Total Capital Outlay	1,528	127	-	-	-	-	-
Treasurer Totals	624,547	651,062	695,972	924,745	920,795	711,345	711,345

The below vacancies are being held in Operating Contingency. Positions are authorized for recruitment and hiring.

Position	Fund	Dept	GL	FTE	Total Amount Held in Contingency
Accounting Clerk 1	010	012000	5400	1	85,743.84
Payroll Specialist	010	012000	5400	1	122,812.75

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
Human Resources	Account No.	Actuals	Actuals	Budget	Budget	Budget	Budget	Budget
Departmental Revenue								
Refunds & Reimbursements	4670	-	12,629	-	-	-	-	-
Sale of Assets	4695	-	1,676	-	-	-	-	-
Total Revenues		-	14,305	-	-	-	-	-
Departmental Expense								
Personal Services								
Salaries								
Department Head	5100	114,210	52,035	105,900	-	-	-	-
Management/Supervisory	5200	-	-	-	95,200	94,200	94,200	94,200
Professional/Technical	5300	97,733	101,563	107,300	109,400	114,700	114,700	114,700
Administrative/Clerical	5400	67,965	110,476	138,300	136,200	134,800	73,600	73,600
Out of Class	5896	-	-	-	-	-	-	-
Leave Buy Out	5897	9,526	10,123	6,757	6,560	6,610	5,430	5,430
Overtime	5899	-	33	-	-	-	-	-
Total Salaries		289,433	274,230	358,257	347,360	350,310	287,930	287,930
Taxes & Benefits								
Employer's FICA	5950	21,425	20,484	28,700	27,800	28,100	23,100	23,100
OR Paid Family Medical Leave	5952	1,120	1,071	1,500	1,400	1,400	1,200	1,200
Worker Compensation	5955	276	443	800	800	800	600	600
Unemployment	5960	2,352	-	-	-	-	-	-
Health & Life Insurance	5965	63,252	56,458	85,962	98,880	94,680	69,200	69,200
Retirement	5970	112,758	98,984	83,916	94,570	95,760	95,760	95,760
Retirement - OPSRP	5971	-	-	15,571	4,000	5,620	-	-
VEBA	5980	4,255	5,410	5,520	7,920	7,920	5,940	5,940
Total Taxes & Benefits		205,438	182,850	221,969	235,370	234,280	195,800	195,800
Total Personal Services		494,872	457,080	580,226	582,730	584,590	483,730	483,730
Total Full-Time Equivalent		3.00	4.00	4.00	4.00	4.00	3.00	3.00
Materials & Services								
Office Supplies	6001	1,066	1,232	1,500	1,500	1,500	1,500	1,500
Non-Capital Equipment	6004	-	-	-	8,000	8,000	8,000	-
Computer Software & Licensing	6009	-	-	40,000	37,000	37,000	37,000	37,000
Printing & Advertising	7001	216	950	2,000	250	250	250	250
Books & Publications	7003	70	90	200	200	200	200	200
Postage & Shipping	7005	155	-	200	200	200	200	200
Telephone	7007	154	-	-	-	-	-	-
Memberships & Dues	7050	264	-	500	800	800	800	800
Travel/Training/Mileage	7080	11,571	12,549	8,500	8,500	8,500	8,500	8,500
Contracted Services	7105	109,844	70,018	69,100	80,250	80,250	80,250	80,250
Legal	7110	94,946	57,945	25,000	120,000	120,000	120,000	120,000
Legal Settlement	7111	-	19,000	-	-	-	-	-
Employee Assistance	7175	-	2,269	5,000	5,000	5,000	5,000	5,000
Employee Recognition	7176	-	-	5,000	9,500	9,500	9,500	9,500
Lab Tests	7210	-	-	-	-	-	-	-
Medical Services	7211	-	-	200	100	100	100	100
R&M/Office Equipment	7601	60	37	500	500	500	500	500
Misc Materials & Services	7899	250	238	1,000	1,000	1,000	1,000	1,000
Total Materials & Services		218,596	164,328	158,700	272,800	272,800	272,800	264,800

TILLAMOOK COUNTY
FY2026-27 Annual Budget



		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
Human Resources	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Capital Outlay								
Computers/Office Equipment	9020	1,528	1,249	-	-	-	-	-
Total Capital Outlay		1,528	1,249	-	-	-	-	-
Total Expenditures		714,996	622,656	738,926	855,530	857,390	756,530	748,530
Human Resource Revenues minus Expenditures		(684,609)	(608,351)	(774,050)	(855,530)	(857,390)	(756,530)	(748,530)
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Personal Services		494,872	457,080	580,226	582,730	584,590	483,730	483,730
Total Materials & Services		218,596	164,328	158,700	272,800	272,800	272,800	264,800
Total Capital Outlay		1,528	1,249	-	-	-	-	-
Human Resources Totals		714,996	622,656	738,926	855,530	857,390	756,530	748,530

The below vacancies are being held in Operating Contingency. Positions are authorized for recruitment and hiring.

Position	Fund	Dept	GL	FTE	Total Amount Held in Contingency
Human Resources Assistant	010	012100	5400	1	100,904.34

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
Information Services		Account No.						
Departmental Revenue								
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	-	-	-	-	-	-	-
Total Revenues		640	5,849	-	-	-	-	-
IS Departmental Expense 01220								
Personal Services								
Salaries								
Department Head	5100	-	-	126,600	-	-	-	-
Management/Supervisory	5200	97,771	105,699	116,500	81,700	80,800	80,800	80,800
Professional/Technical	5300	335,644	352,526	385,000	526,200	520,700	520,700	520,700
AFSCME Incentive	5750	-	-	3,500	3,500	3,500	3,500	3,500
Out of Class	5896	32	134	-	-	-	-	-
Leave Buy Out	5897	-	-	12,100	11,700	11,600	11,600	11,600
Overtime	5899	2,387	1,603	6,000	6,000	6,000	6,000	6,000
Total Salaries		435,833	459,961	649,700	629,100	622,600	622,600	622,600
Taxes & Benefits								
Employer's FICA	5950	32,174	34,136	51,700	50,100	49,600	49,600	49,600
OR Paid Family Medical Leave	5952	1,682	1,785	2,600	2,500	2,500	2,500	2,500
Worker Compensation	5955	2,905	3,409	3,900	3,400	3,800	3,800	3,800
Health & Life Insurance	5965	135,477	122,010	150,538	173,040	159,900	159,900	159,900
Retirement	5970	174,529	178,231	171,441	183,280	181,340	181,340	181,340
Retirement - OPSRP	5971	-	-	6,981	4,350	4,310	4,310	4,310
VEBA	5980	8,280	11,050	9,660	11,280	11,280	11,280	11,280
Total Taxes & Benefits		355,046	350,621	396,820	427,950	412,730	412,730	412,730
Total Personal Services		790,879	810,583	1,046,520	1,057,050	1,035,330	1,035,330	1,035,330
Total Full-Time Equivalent		6.00	7.00	7.00	7.00	7.00	7.00	7.00
Materials & Services								
Office Supplies	6001	574	881	1,000	500	500	500	500
Non-Capital Equipment	6004	6,548	2,066	5,000	1,000	1,000	1,000	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	5,000	5,000	5,000
Computer Supplies	6011	564	-	2,000	500	500	500	500
Fuel & Lubricants	6030	-	-	-	-	-	-	-
Postage & Shipping	7005	6	-	-	-	-	-	-
Telephone	7007	16	-	-	-	-	-	-
Memberships & Dues	7050	325	335	800	400	400	400	400
Travel/Training/Mileage	7080	2,869	6,363	12,600	15,600	15,600	15,600	15,600
Consulting Services	7103	-	-	5,000	-	-	-	-
Contracted Services	7105	7,513	3,345	5,000	5,000	5,000	5,000	5,000
Legal	7110	-	-	500	-	-	-	-
R&M/Office Equipment	7601	-	297	500	500	500	500	500
R&M/Vehicles	7603	-	-	-	-	-	-	-
Misc Materials & Services	7899	-	190	-	-	-	-	-
Total Materials & Services		35,300	40,514	42,800	28,500	28,500	28,500	28,500

TILLAMOOK COUNTY
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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	1,000	1,000	1,000
Total Capital Outlay		1,010	1,639	1,500	1,000	1,000	1,000	1,000
Total IS Departmental Expenditures		827,190	852,736	1,090,820	1,086,550	1,064,830	1,064,830	1,064,830
IS Departmental Revenues minus Expenditures		(826,550)	(846,887)	(1,090,820)	(1,086,550)	(1,064,830)	(1,064,830)	(1,064,830)
IS Intercounty Expense	01221							
Materials & Services								
Office Supplies	6001	846	177	300	-	-	-	-
Non-Capital Equipment	6004	54,283	11,140	20,000	20,000	20,000	20,000	20,000
Operating Supplies	6005	332	684	1,000	-	-	-	-
Computer Software & Licensing	6009	195,411	147,955	190,000	258,000	258,000	258,000	258,000
Computer Supplies	6011	595	-	1,000	5,000	5,000	5,000	5,000
Search & Rescue Equipment	6249	299	-	-	-	-	-	-
Telephone	7007	113,541	116,983	100,000	120,000	120,000	120,000	120,000
Network Fees	7012	22,228	23,812	40,000	30,000	30,000	30,000	30,000
Contracted Services	7105	22,286	61,704	60,000	140,000	140,000	140,000	140,000
Garbage Collection	7420	-	-	-	-	-	-	-
R&M/Office Equipment	7601	19,951	7,471	30,000	30,000	30,000	30,000	30,000
R&M/Equipment	7605	-	-	2,000	1,000	1,000	1,000	1,000
Total Materials & Services		429,771	369,927	444,300	604,000	604,000	604,000	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	604,000	604,000	604,000
IS Intercounty Revenues minus Expenditures		(431,614)	(371,948)	(519,300)	(604,000)	(604,000)	(604,000)	(604,000)
Total IS Revenues minus Expenditures		(1,141,890)	(1,218,835)	(1,634,340)	(1,690,550)	(1,668,830)	(1,668,830)	(1,668,830)
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	1,035,330	1,035,330	1,035,330
Total Materials & Services		465,071	410,441	487,100	632,500	632,500	632,500	632,500
Total Capital Outlay		2,854	3,661	76,500	1,000	1,000	1,000	1,000
Information Services Totals		1,258,804	1,224,684	1,610,120	1,690,550	1,668,830	1,668,830	1,668,830

TILLAMOOK COUNTY
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Fund: 010
Department: 01230

Facilities	Account No.				2026-2027	2026-2027	2026-2027	2026-2027	
		2023-2024	2024-2025	2025-2026	Requested	Proposed	Approved	Adopted	
		Actuals	Actuals	Budget	Budget	Budget	Budget	Budget	
Departmental Revenue									
Federal Grants	4225	-	-	-	-	-	-	-	
Refunds & Reimbursements	4670	9,956	1,319	-	-	-	-	-	
Transfer from Solid Waste	4705				55,260	55,260	55,260	55,260	50% Code Enforcement Officer
Transfer from Public Safety Initiative	4712				55,260	55,260	55,260	55,260	50% Code Enforcement Officer
Transfer from Transient Lodging Tax	4808				64,000	64,000	64,000	64,000	50% Property Manager
Transfer from Video Lottery	4811	-	-	235,235	64,000	64,000	64,000	64,000	50% Property Manager
Total Revenues		9,956	1,319	235,235	238,520	238,520	238,520	238,520	
Departmental Expense									
Personal Services									
Salaries									
Management/Supervisory	5200	70,532	74,202	78,600	80,100	79,300	79,300	79,300	
Professional/Technical	5300	-	-	147,300	141,400	140,000	-	-	
Skilled/Service/Maintenance	5500	72,716	85,841	93,900	107,000	105,900	105,900	105,900	
AFCME Incentive	5750	-	-	2,500	2,500	2,500	1,500	1,500	
Leave Buy Out	5897	4,486	-	6,200	6,400	6,300	3,600	3,600	
Total Salaries		147,734	160,043	328,500	337,400	334,000	190,300	190,300	
Taxes & Benefits									
Employer's FICA	5950	10,961	11,868	26,100	26,800	26,500	15,100	15,100	
OR Paid Family Medical Leave	5952	573	621	1,300	1,400	1,300	800	800	
Worker Compensation	5955	3,910	3,281	7,600	8,000	7,900	5,600	5,600	
Health & Life Insurance	5965	46,952	51,219	111,003	126,655	114,267	63,252	63,252	
Retirement	5970	52,448	57,284	58,768	63,275	62,602	62,602	62,602	
Retirement - OPSRP	5971	-	-	8,100	9,120	11,143	-	-	
VEBA	5980	3,335	5,640	6,900	9,900	9,900	5,940	5,940	
Uniform Allowance	5990	795	710	970	1,300	1,300	780	780	
Total Taxes & Benefits		118,975	130,623	220,741	246,450	234,912	154,073	154,073	
Total Personal Services		266,709	290,665	549,241	583,850	568,912	344,373	344,373	
Total Full-Time Equivalent		3.00	3.00	5.00	5.00	5.00	3.00	3.00	
Materials & Services									
Office Supplies	6001	32	-	1,100	500	500	500	500	
Non-Capital Equipment	6004	-	-	-	-	-	-	-	
Small Tools & Minor Equipment	6007	539	-	2,000	1,000	1,000	1,000	1,000	
Computer Software & Licensing	6009	-	-	-	-	-	-	-	
Fuel & Lubricants	6030	780	471	800	800	800	800	800	
Printing & Advertising	7001	-	-	-	-	-	-	-	
Telephone	7007	112	-	-	-	-	-	-	
Travel/Training/Mileage	7080	-	535	1,700	1,700	1,700	1,700	1,700	
Contracted Services	7105	1,876	5,764	8,200	8,800	8,800	8,800	8,800	
Employee Assistance	7175	-	103	-	-	-	-	-	
Utilities	7410	23,239	15,602	29,000	27,000	27,000	27,000	27,000	
Water Fees	7415	1,837	968	2,500	3,300	3,300	3,300	3,300	
Sewer Fees	7416	1,759	884	3,000	3,000	3,000	3,000	3,000	
Garbage Collection	7420	4,938	2,653	6,500	6,500	6,500	6,500	6,500	
Heating Fuel	7425	21,926	15,347	25,000	28,000	28,000	28,000	28,000	
Janitorial Services	7430	-	225	1,000	1,000	1,000	1,000	1,000	

TILLAMOOK COUNTY
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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	10,000	10,000	10,000
R&M/Building & Grounds	7450	68,350	26,910	78,440	79,000	79,000	79,000	79,000
R&M/Office Equipment	7601	-	270	-	250	250	250	250
R&M/Vehicles	7603	5,575	71	2,200	1,230	1,230	1,230	1,230
R&M/Equipment	7605	-	-	500	500	500	500	500
Permit Fees	7650	269	197	500	500	500	500	500
Total Materials & Services		138,017	74,228	171,940	173,080	173,080	173,080	173,080
Total Expenditures		404,727	364,894	721,181	756,930	741,992	517,453	517,453
Custodian/Maintenance Revenues minus Expenditures		(394,771)	(363,575)	(485,946)	(518,410)	(503,472)	(278,933)	(278,933)
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Personal Services		266,709	290,665	549,241	583,850	568,912	344,373	344,373
Total Materials & Services		138,017	74,228	171,940	173,080	173,080	173,080	173,080
Facilities Totals		440,181	364,894	721,181	756,930	741,992	517,453	517,453

The below vacancies are being held in Operating Contingency. Positions are authorized for recruitment and hiring.

Position	Fund	Dept	GL	FTE	Total Amount Held in Contingency
Code Enforcement Officer	010	012300	5300	1	101,774.23
Property Manager	010	012300	5300	1	121,660.19

TILLAMOOK COUNTY
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Fund: 010
Department: 01240

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

TILLAMOOK COUNTY
FY2026-27 Annual Budget



Fund: 010
Department: 01300

		2023-2024	2024-2025	2025-2026	2026-2027 Requested	2026-2027 Proposed	2026-2027 Approved	2026-2027 Adopted
General County Government	Account No.	Actuals	Actuals	Budget	Budget	Budget	Budget	Budget
Departmental Revenue								
Property Taxes - Current	4010	1,160	2,232	-	2,000	2,000	2,000	2,000
Federal Grants	4225	-	-	-	-	-	-	-
A/T Grant Revenue	4242	308,924	336,887	320,000	310,000	310,000	310,000	310,000
Marijuana Tax	4246	63,856	69,243	50,000	60,000	60,000	60,000	60,000
Cigarette Tax	4261	13,197	11,488	13,000	13,000	13,000	13,000	13,000
Amusement Device Tax	4262	5,829	5,995	6,000	6,000	6,000	6,000	6,000
Liquor Tax	4263	185,712	158,396	170,000	170,000	170,000	170,000	170,000
Rent	4280	8,860	-	-	-	-	-	-
Refunds & Reimbursements	4670	40,041	7,744	20,000	10,000	10,000	10,000	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	1,836,030	1,836,030	1,836,030
Intercounty/Insurance	4701	227,451	236,606	264,000	271,920	271,920	271,920	271,920
Transfer from Transient Lodging Tax	4808	-	-	-	1,540,000	1,540,000	1,540,000	1,933,421
Transfer from Rev Stabilization	4815	-	1,200,000	1,000,000	-	-	5,000	5,000
Transfer from Parks	4831	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Revenues		2,975,421	3,834,475	4,644,880	5,218,950	5,218,950	5,223,950	5,617,371
Departmental Expense								
Personal Services								
Retirement	5970	-	-	-	-	-	-	-
Total Taxes & Benefits		-	-	-	-	-	-	-
Total Personal Services		-	-	-	-	-	-	-
Materials & Services								
Office Supplies	6001	6,921	6,079	7,000	9,000	9,000	9,000	9,000
Non-Capital Equipment	6004	5,045	5,068	4,000	4,000	4,000	4,000	4,000
Operating Supplies	6005	512	-	-	-	-	-	-
Computer Software & Licensing	6009	19,679	13,450	25,000	52,000	52,000	52,000	52,000
Printing & Advertising	7001	1,421	2,208	2,500	3,000	21,000	21,000	21,000
Postage & Shipping	7005	32,616	37,902	40,000	40,000	40,000	40,000	40,000
Telephone	7007	1,504	-	-	-	-	-	-
Bank Fees	7013	284	264	1,000	500	400	400	400
Insurance & Deductibles	7020	731,169	772,617	850,000	935,000	935,000	935,000	935,000
Memberships & Dues	7050	1,299	2,779	2,800	5,600	5,600	5,600	5,600
Professional Services	7101	91,400	87,770	95,000	99,000	99,000	99,000	99,000
Contracted Services	7105	-	4,762	5,000	87,000	87,000	87,000	87,000
Legal	7110	9,608	-	-	-	-	-	-
R&M/Office Equipment	7601	3,463	3,913	4,000	4,000	4,000	4,000	4,000
R&M/Vehicles	7603	-	-	-	-	-	-	-
Permit Fees	7650	-	-	-	-	-	-	-
Inactive Employee Insurance	7881	237,218	249,642	260,000	275,600	252,200	252,200	252,200
Misc Materials & Services	7899	18,436	8,338	10,000	18,000	-	-	-
Total Materials & Services		1,160,576	1,194,792	1,306,300	1,532,700	1,509,200	1,509,200	1,509,200
Capital Outlay								
Computers/Office Equipment	9020	-	-	-	-	-	-	-
Vehicles	9030	-	-	-	-	-	-	-
Land Acquisition	9050	-	-	-	-	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-

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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
Transfers								
Transfer to National Opioid Settlement	9888	-	500,000	-	-	-	-	-
		-	500,000	-	-	-	-	-
Total Expenditures		<u>1,160,576</u>	<u>1,694,792</u>	<u>1,306,300</u>	<u>1,532,700</u>	<u>1,509,200</u>	<u>1,509,200</u>	<u>1,509,200</u>
General County Government Revenues minus Expenditures		1,550,032	2,139,683	2,065,580	3,686,250	3,709,750	3,714,750	4,108,171
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	1,509,200	1,509,200	1,509,200
Total Capital Outlay		-	-	-	-	-	-	-
Total Transfers		-	500,000	-	-	-	-	-
General County Government Totals		<u>1,160,576</u>	<u>1,694,792</u>	<u>1,306,300</u>	<u>1,532,700</u>	<u>1,509,200</u>	<u>1,509,200</u>	<u>1,509,200</u>

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	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	22,650	22,650
Indirect Cost 113 Clerk's Records	-	-	-	-	-	-
Indirect Cost 119 PLCP	6,070	6,450	6,450	6,480	6,480	6,480
Indirect Cost 120 DCD/Building	93,400	75,420	75,420	88,630	88,630	88,630
Indirect Cost 121 TLT Facilities				13,050	13,050	13,050
Indirect Cost 122 Workforce Housing				12,360	12,360	12,360
Indirect Cost 132 Parks Operations	136,920	-	211,110	183,610	183,610	183,610
Indirect Cost 133 PC Parking Mgmt				3,830	3,830	3,830
Indirect Cost 142 Comm Corrections	75,870	75,290	75,290	66,390	66,390	66,390
Indirect Cost 144 Court Security	2,000	2,000	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	1,720	1,720
Indirect Cost 160 Road	245,200	283,420	283,420	249,870	249,870	249,870
Indirect Cost 170 Health Svs Fund	680,390	715,320	715,320	763,840	763,840	763,840
Indirect Cost 173 Mediation	900	720	720	1,240	1,240	1,240
Indirect Cost 174 National Opioid				730	730	730
Indirect Cost 175 Homeless Connect				1,360	1,360	1,360
Indirect Cost 177 CJC BHD				170	170	170
Indirect Cost 178 CJC Specialty court				10	10	10
Indirect Cost 180 County Fair	75,660	103,010	103,010	113,860	113,860	113,860
Indirect Cost 185 Library Fund	273,350	218,980	218,980	185,440	185,440	185,440

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

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

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
Non-Departmental								
Departmental Revenue								
	Beginning Fund Balance	4000	11,069,599	11,438,846	10,900,000	12,500,000	10,750,000	11,750,000
	Severance Tax	4009	-	3,573	-	-	-	-
	Property Taxes - Current	4010	8,719,873	9,205,628	9,415,000	9,852,000	9,852,000	9,852,000
	Property Taxes - Previous	4011	236,784	243,855	200,000	200,000	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	60,000	60,000
	Watermaster **	4204	1,575	975	1,500	1,000	1,000	1,000
	Federal Forest Fees	4205	-	72,463	-	-	-	-
	State Timber Revenue	4230	5,649,342	4,020,135	3,900,000	4,000,000	4,000,000	4,000,000
	County Land Sales	4550	-	-	-	-	-	-
	Miscellaneous Revenue	4690	23,883	22,046	5,000	15,000	15,000	15,000
	Transfer from Building Improvement	4816	-	-	-	-	-	-
	Interest	4699	602,385	572,740	400,000	400,000	450,000	450,000
Total Revenues			15,299,467	14,209,617	13,971,500	14,528,000	14,578,000	14,578,000
Departmental Expense								
Materials & Services								
	Legal Settlement	7111	-	-	-	-	-	786,842
	Watermaster	7500	8,346	7,074	8,820	8,950	8,950	8,950
	Misc Materials & Services	7899	-	-	-	-	-	-
	Principle (Justice Facility Roof & Energy Improvements)	7890	250,000	260,000	265,000	270,000	270,000	270,000
	Interest (Justice Facility Roof & Energy Improvements)	7891	33,390	27,125	20,540	13,860	13,860	13,860
	Finance Expenses	7892	400	-	3,200	-	-	-
	Tax Distribution	9101	-	-	-	-	-	-
Total Materials & Services			292,136	294,199	297,560	292,810	292,810	1,079,652
Transfers								
	Transfer to Health Service (Support Public Hlth)	9814	287,500	287,500	300,000	350,000	350,000	300,000
	Transfer to Computer Reserve	9823	100,000	100,000	50,000	-	-	-
	Transfer to Vehicle Reserve	9822	105,000	72,000	57,600	26,910	26,910	26,910
	Transfer to CJC Specialty Court	9828	-	25,096	-	-	-	-
	Transfer to Courthouse Annex	9874	-	-	-	500,000	501,500	501,500
	Transfer to Revenue Stabilization	9875	-	-	-	-	-	-
	Transfer to Building Improvement	9880	-	150,000	500,000	750,000	750,000	250,000
	Transfer to Radio	9886	-	-	-	-	-	-
Total Transfers Out			492,500	634,596	907,600	1,626,910	1,628,410	1,078,410
Total Non-Departmental Expenditures			784,636	928,795	1,205,160	1,919,720	1,921,220	2,158,062
Non-Departmental Revenues minus Expenditures			25,584,430	24,719,668	23,666,340	25,108,280	23,406,780	24,169,938
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Personal Services			-	-	-	-	-	-
Total Materials & Services			292,136	294,199	297,560	292,810	292,810	1,079,652
Total Transfers Out			492,500	634,596	907,600	1,626,910	1,628,410	1,078,410
Non-Departmental Totals			1,246,751	928,795	1,329,100	1,919,720	1,921,220	2,158,062

Current OMB Uniform Guidance Indirect Cost Allocation - \$981

TILLAMOOK COUNTY
FY2026-27 Annual Budget



Fund: 010
Department: 01410

		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
Contingency								
Departmental Revenue		-	-	-	-	-	-	-
Total Revenues		-	-	-	-	-	-	-
Departmental Expense								
Contingency								
Operating Contingency	9900	-	-	1,328,776	984,174	370,000	2,377,585	2,377,585
Total Contingency		-	-	1,328,776	984,174	370,000	2,377,585	2,377,585
Unappropriated Ending Fund Balance								
Unappropriated Ending Fund Balance	9995	11,438,845	11,549,362	6,500,000	6,000,000	5,233,321	6,690,193	6,550,072
Total Unappropriated Ending Fund Balance		11,438,845	11,549,362	6,500,000	6,000,000	5,233,321	6,690,193	6,550,072
Contingency Revenues minus Expenditures		(11,438,845)	(11,549,362)	(7,828,776)	(6,984,174)	(5,603,321)	(9,067,778)	(8,927,657)
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Contingency		-	-	1,328,776	984,174	370,000	2,377,585	2,377,585
Total Unappropriated Ending Fund Balance		11,438,845	11,549,362	6,500,000	6,000,000	5,233,321	6,690,193	6,550,072
Contingency Totals		11,438,845	11,549,362	7,470,390	6,984,174	5,603,321	9,067,778	8,927,657

The below vacancies are being held in Operating Contingency. Positions are authorized for recruitment and hiring.

Position	Fund	Dept	GL	FTE	Total Amount Held in Contingency
Property Appraiser Trainee	010	011200	5300	1	98,690.39
Accounting Clerk 1	010	012000	5400	1	85,743.84
Payroll Specialist	010	012000	5400	1	122,812.75
Human Resources Assistant	010	012100	5400	1	100,904.34
Code Enforcement Officer	010	012300	5300	1	101,774.23
Property Manager	010	012300	5300	1	121,660.19
Criminal Deputy	010	015300	5300	1	125,482.06
Criminal Deputy	010	015300	5300	1	117,959.53
Criminal Deputy	010	015300	5300	1	117,959.53
Criminal Deputy	010	015300	5300	1	123,579.90
Corrections Deputy	010	015310	5300	1	120,379.76
Corrections Deputy	010	015310	5300	1	120,379.76
Corrections Technician	010	015310	5300	1	110,354.85
Corrections Technician	010	015310	5300	1	101,525.70
Sergeant - Corrections Division	010	015310	5300	1	157,929.05
Sergeant - Corrections Division	010	015310	5300	1	157,929.05
Criminal Deputy	010	015330	5300	1	122,520.36

TILLAMOOK COUNTY

FY2026-27

Annual Budget



Fund: 010
Department: 01500

			2023-2024	2024-2025	2025-2026	2026-2027 Requested	2026-2027 Proposed	2026-2027 Approved	2026-2027 Adopted
Justice Court	Account No.		Actuals	Actuals	Budget	Budget	Budget	Budget	Budget
Departmental Revenue									
Fines	4401		207,329	200,317	275,000	275,000	275,000	275,000	275,000
Refunds & Reimbursements	4670		-	73	-	-	-	-	-
Total Revenues			207,329	200,390	275,000	275,000	275,000	275,000	275,000
Departmental Expense									
Personal Services									
Salaries									
Elected Official	5001		89,650	93,223	93,900	100,500	101,500	101,500	101,500
Management/Supervisory	5200		73,190	79,109	83,800	86,600	90,800	90,800	90,800
Administrative Clerical	5400		94,863	101,148	109,900	116,500	115,300	115,300	115,300
Part-Time/Temporary	5600		1,737	1,111	3,800	3,800	3,800	3,800	3,800
AFSCME Incentive	5750		-	-	2,000	2,000	2,000	2,000	2,000
Out of Class	5896		-	-	-	-	-	-	-
Leave Buy Out	5897		-	-	3,800	4,000	4,000	4,000	4,000
Overtime	5899		57	-	500	500	500	500	500
Total Salaries			259,497	274,591	297,700	313,900	317,900	317,900	317,900
Taxes & Benefits									
Employer's FICA	5950		19,087	20,241	23,700	25,000	25,300	25,300	25,300
OR Paid Family Medical Leave	5952		998	1,058	1,200	1,300	1,300	1,300	1,300
Worker Compensation	5955		274	234	800	800	800	800	800
Unemployment	5960		-	-	-	-	-	-	-
Health & Life Insurance	5965		82,485	82,438	85,158	98,871	104,544	104,544	104,544
Retirement	5970		89,922	96,341	98,197	102,823	104,147	104,147	104,147
Retirement - OPSRP	5971		-	-	-	-	-	-	-
VEBA	5980		5,520	7,520	5,520	7,920	7,920	7,920	7,920
Total Taxes & Benefits			198,286	207,832	214,575	236,714	244,012	244,012	244,012
Total Personal Services			457,783	482,423	512,275	550,614	561,912	561,912	561,912
Total Full-Time Equivalent			4.00	4.00	4.00	4.00	4.00	4.00	4.00
Materials & Services									
Office Supplies	6001		1,343	718	1,500	1,500	1,500	1,500	1,500
Non-Capital Equipment	6004		580	-	-	-	-	-	-
Operating Supplies	6005		-	54	-	-	-	-	-
Computer Supplies	6011		5,853	5,745	19,196	24,000	24,000	24,000	24,000
Printing & Advertising	7001		94	79	200	200	200	200	200
Books & Publications	7003		-	-	400	300	300	300	300
Insurance & Deductibles	7020		100	100	150	200	200	200	200
Memberships & Dues	7050		1,455	1,569	1,600	1,750	1,750	1,750	1,750
Travel/Training/Mileage	7080		3,689	4,551	6,600	6,600	6,600	6,600	6,600
Professional Services	7101		575	408	750	750	750	750	750
Contracted Services	7105		243	426	300	500	500	500	500
Prosecution Expense	7202		113	75	150	150	150	150	150
R&M/Office Equipment	7601		-	369	1,150	1,150	1,150	1,150	1,150
Rebates & Refunds	7880		575	460	100	100	100	100	100
Misc Materials & Services	7899		-	-	-	-	-	-	-
Total Materials & Services			14,619	14,553	32,096	37,200	37,200	37,200	37,200

TILLAMOOK COUNTY
FY2026-27
Annual Budget



			2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
Justice Court	Account No.		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Capital Outlay									
Computers/Office Equipment	9020		111	-	80,690	-	-	-	-
Total Capital Outlay			111	-	80,690	-	-	-	-
Total Expenditures			472,513	496,976	625,061	587,814	599,112	599,112	599,112
Justice Court Revenues minus Expenditures			(265,184)	(296,586)	(350,061)	(312,814)	(324,112)	(324,112)	(324,112)
Tillamook County									
Statement of Budget									
Fiscal Year July 1, 2026 - June 30, 2027									
Total Personal Services			457,783	482,423	512,275	550,614	561,912	561,912	561,912
Total Materials & Services			14,619	14,553	32,096	37,200	37,200	37,200	37,200
Total Capital Outlay			111	-	80,690	-	-	-	-
Justice Court Totals			472,513	496,976	625,061	587,814	599,112	599,112	599,112

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
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Juvenile Department	Account No.				Budget	Budget	Budget	Budget
Departmental Revenue								
Federal Grants	4225	-	-	-				
JCP Prevention/FYE25	4250	48,102	34,947	35,000	37,500	37,500	37,500	37,500
JCP/OYA Basic Services/FYE25	4250	50,230	45,944	33,200	33,230	33,230	33,230	33,230
JCP/OYA Diversion/FYE25	4250	6,384	-	28,200	28,200	28,200	28,200	28,200
OYA Flex Fund/FYE25	4250	-	-	1,500	2,500	2,500	2,500	2,500
Rent	4280	1,982	1,982	-	-	-	-	-
SB 1065 Fines	4410	20,132	14,063	-	7,600	7,600	7,600	7,600
Refunds & Reimbursements	4670	-	1,902	8,500	8,000	8,000	8,000	8,000
Miscellaneous Revenue	4690	-	-	-				
Total Revenues		126,831	98,838	106,400	117,030	117,030	117,030	117,030
Departmental Expense								
Personal Services								
Salaries								
Department Head	5100	91,911	99,521	109,500	109,900	119,800	119,800	119,800
Professional/Technical	5300	115,430	125,652	140,300	154,600	152,900	152,900	152,900
Administrative Clerical	5400	113,386	120,981	127,900	136,000	134,600	134,600	134,600
Part-Time/Temporary	5600	-	-	-	-	-	-	-
AFSCME Incentive	5750	-	-	2,500	2,500	2,500	2,500	2,500
Out of Class	5896	-	-	-	-	-	-	-
Leave Buy Out	5897	-	-	7,300	7,700	7,900	7,900	7,900
Overtime	5899	3,594	3,300	-	1,000	1,000	1,000	1,000
Total Salaries		324,321	349,454	387,500	411,700	418,700	418,700	418,700
Taxes & Benefits								
Employer's FICA	5950	23,639	25,496	30,800	32,700	33,300	33,300	33,300
OR Paid Family Medical Leave	5952	1,236	1,333	1,600	1,700	1,700	1,700	1,700
Worker Compensation	5955	5,652	4,966	8,700	9,200	9,400	9,400	9,400
Health & Life Insurance	5965	114,804	119,631	127,104	146,100	154,580	154,580	154,580
Retirement	5970	109,087	122,265	129,006	135,670	138,010	138,010	138,010
Retirement - OPSRP	5971	-	-	-	-	-	-	-
VEBA	5980	6,900	9,400	6,900	9,900	9,900	9,900	9,900
Total Taxes & Benefits		261,318	283,090	304,110	335,270	346,890	346,890	346,890
Total Personal Services		585,639	632,545	691,610	746,970	765,590	765,590	765,590
Total Full-Time Equivalent		5.00	5.00	5.00	5.00	5.00	5.00	5.00
Materials & Services								
Office Supplies	6001	1,145	932	1,500	1,500	1,500	1,500	1,500
Non-Capital Equipment	6004	-	2,128	3,000	3,000	3,000	3,000	3,000
Computer Software & Licensing	6009	-	-	-	-	-	-	-
Fuel & Lubricants	6030	1,019	879	2,200	2,200	2,200	2,200	2,200
Printing & Advertising	7001	-	-	100	100	100	100	100
Books & Publications	7003	527	309	600	600	600	600	600
Telephone	7007	-	-	-	-	-	-	-
Memberships & Dues	7050	948	964	1,000	1,100	1,100	1,100	1,100
Travel/Training/Mileage	7080	3,017	2,484	5,000	5,000	5,000	5,000	5,000
Contracted Services	7105	2,351	5,590	23,000	23,000	23,000	23,000	23,000
Witnesses	7201	-	-	100	100	100	100	100

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
Juvenile Department									
Lab Tests	7210	367	-	1,000	1,000	1,000	1,000	1,000	1,000
Detention Contract	7224	64,668	80,284	87,400	98,280	83,270	83,270	83,270	83,270
R&M/Office Equipment	7601	-	405	-	-	-	-	-	-
R&M/Vehicles	7603	318	1,131	2,500	2,500	2,500	2,500	2,500	2,500
Misc Materials & Services	7899	3,303	7,409	8,000	8,000	8,000	8,000	8,000	8,000
Total Materials & Services			77,662	102,515	135,400	146,380	131,370	131,370	131,370
Capital Outlay									
Computers/Office Equipment	9020	1,748	2,017	-	-	-	-	-	-
Vehicles	9030	-	-	-	34,000	34,000	34,000	34,000	34,000
Total Capital Outlay			1,748	2,017	-	34,000	34,000	34,000	34,000
Total Expenditures			665,049	737,077	827,010	927,350	930,960	930,960	930,960
Juvenile Revenues minus Expenditures			(538,218)	(638,238)	(720,610)	(810,320)	(813,930)	(813,930)	(813,930)
Tillamook County									
Statement of Budget									
Fiscal Year July 1, 2026 - June 30, 2027									
Total Personal Services			585,639	632,545	691,610	746,970	765,590	765,590	765,590
Total Materials & Services			77,662	102,515	135,400	146,380	131,370	131,370	131,370
Total Capital Outlay			1,748	2,017	-	34,000	34,000	34,000	34,000
Juvenile Totals			665,049	737,077	827,010	927,350	930,960	930,960	930,960

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
District Attorney	Account No.								
Departmental Revenue									
Refunds & Reimbursements	4670		-	4,818	-	-	-	-	-
Miscellaneous Revenue	4690		-	-	-	-	-	-	-
Subtotal - District Attorney	01520		-	4,818	-	-	-	-	-
VOCA Basic NC-2023-2025/FYE25	4225		80,096	118,148	85,900	104,400	104,400	104,400	104,400
DA/Victims Assistance	4272		18,917	31,529	32,500	39,000	39,000	39,000	39,000
Refunds & Reimbursements	4670		406	34	-	-	-	-	-
Miscellaneous Revenue	4690		-	-	-	-	-	-	-
Subtotal - Victims Assistance	01522		99,419	149,711	118,400	143,400	143,400	143,400	143,400
CAMI Grant/FYE25	4250		111,149	64,896	-	-	-	-	-
Children's Advocacy Center	4250		-	154,983	-	-	-	-	-
Subtotal - CAMI	01523		111,149	219,879	-	-	-	-	-
Total Revenues			210,568	374,407	118,400	143,400	143,400	143,400	143,400
District Attorney Expense	01520								
Personal Services									
Salaries									
Management/Supervisory	5200		197,724	207,058	218,700	233,900	239,500	239,500	239,500
Professional/Technical	5300		214,409	251,797	386,400	336,400	332,800	332,800	332,800
Administrative/Clerical	5400		103,917	85,640	120,700	130,700	132,200	132,200	132,200
Part-Time/Temporary	5600		-	-	-	24,800	-	-	-
AFSCME Incentive	5750		-	-	4,500	4,000	4,000	4,000	3,500
DA Supplement	5895		17,632	18,338	18,200	18,200	18,200	18,200	-
Out of Class	5896		163	-	-	-	-	-	-
Leave Buy Out	5897		8,036	3,764	14,000	13,500	13,600	13,600	13,600
Overtime	5899		-	-	-	-	-	-	-
Total Salaries			541,879	566,596	762,500	761,500	740,300	740,300	721,600
Taxes & Benefits									
Employer's FICA	5950		40,500	42,312	60,800	60,800	60,800	60,800	57,500
OR Paid Family Medical Leave	5952		2,118	5,946	3,000	3,000	3,000	3,000	2,900
Worker Compensation	5955		613	470	1,600	1,600	1,600	1,600	1,400
Unemployment	5960		-	-	-	-	-	-	-
Health & Life Insurance	5965		103,303	115,257	185,063	170,260	179,940	179,940	179,940
Retirement	5970		188,096	186,980	191,178	184,500	185,270	185,270	185,270
Retirement - OPSRP	5971		-	7,917	-	16,500	16,690	16,690	16,690
VEBA	5980		8,970	11,550	11,040	5,940	5,940	5,940	5,940
Total Taxes & Benefits			343,600	370,431	452,681	442,600	453,240	453,240	449,640
Total Personal Services			885,479	937,027	1,215,181	1,204,100	1,193,540	1,193,540	1,171,240
Total Full-Time Equivalent			7	7	8.00	7.41	8.00	8.00	7.00
Materials & Services									
Office Supplies	6001		1,359	2,125	2,000	1,000	1,000	1,000	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
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
District Attorney		Account No.						
Printing & Advertising	7001	30	-	-	-	-	-	-
Books & Publications	7003	1,354	1,016	1,300	-	-	-	-
Postage & Shipping	7005	-	-	50	50	50	50	50
Telephone	7007	139	-	-	-	-	-	-
Insurance & Deductibles	7020	6,584	3,203	3,300	3,950	3,950	3,950	950
Memberships & Dues	7050	3,742	6,155	2,600	2,600	2,600	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	3,000	3,000	3,000
Prosecution Expense	7202	6,196	8,552	10,000	10,000	10,000	10,000	10,000
Lab Tests	7210	-	-	-	-	-	-	-
R&M/Office Equipment	7601	-	216	-	-	-	-	-
Rebates & Refunds	7880	-	-	-	-	-	-	-
Misc Materials & Services	7899	356	-	-	-	-	-	-
Total Materials & Services		77,702	54,774	96,550	20,600	20,600	20,600	17,600
Capital Outlay								
Computers/Office Equipment	9020	1,748	2,014	-	-	-	-	-
Total Capital Outlay		1,748	2,014	-	-	-	-	-
Total District Attorney Expenditures		964,929	993,815	1,311,731	1,224,700	1,214,140	1,214,140	1,188,840
District Attorney Revenues minus Expenditures		(964,929)	(988,997)	(1,311,731)	(1,224,700)	(1,214,140)	(1,214,140)	(1,188,840)
Victim Assistance Expense	01522							
Personal Services								
Salaries								
Administrative/Clerical	5400	99,513	104,215	120,400	133,700	132,300	132,300	132,300
Part-Time/Temporary	5600	-	-	-	-	-	-	-
AFSCME Incentive	5750	-	-	1,000	1,000	1,000	1,000	1,000
Out of Class	5896	-	-	-	-	-	-	-
Leave Buy Out	5897	-	-	2,400	2,600	2,600	2,600	2,600
Overtime	5899	-	-	-	-	-	-	-
Total Salaries		99,513	104,215	123,800	137,300	135,900	135,900	135,900
Taxes & Benefits								
Employer's FICA	5950	6,851	7,257	9,900	10,900	10,800	10,800	10,800
OR Paid Family Medical Leave	5952	358	379	500	600	600	600	600
Worker Compensation	5955	126	99	300	400	400	400	400
Unemployment	5960	-	-	-	-	-	-	-
Health & Life Insurance	5965	48,583	40,932	42,525	49,380	52,280	52,280	52,280
Retirement	5970	36,340	40,436	41,045	45,240	44,760	44,760	44,760
Retirement - OPSRP	5971	-	-	-	-	-	-	-
VEBA	5980	2,760	3,030	2,760	3,960	3,960	3,960	3,960
Total Taxes & Benefits		95,019	92,134	97,030	110,480	112,800	112,800	112,800
Total Personal Services		194,532	196,348	220,830	247,780	248,700	248,700	248,700
Total Full-Time Equivalent		2.00	2.00	2.00	2.00	2.00	2.00	2.00
Materials & Services								
Office Supplies	6001	5,332	928	600	500	500	500	500
Non-Capital Equipment	6004	159	419	-	-	-	-	-
Computer Software & Licensing	6009	-	2,175	600	600	600	600	600
Printing & Advertising	7001	-	-	-	-	-	-	-
Postage & Shipping	7005	-	-	200	200	200	200	200
Telephone	7007	-	-	-	-	-	-	-
Insurance & Deductibles	7020	-	-	-	-	-	-	-

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
District Attorney	Account No.				Budget	Budget	Budget	Budget
Travel/Training/Mileage	7080	1,923	2,901	1,500	2,650	2,650	2,650	2,650
Professional Services	7101	50	-	-	-	-	-	-
Contracted Services	7105	2,592	743	2,600	2,600	2,600	2,600	2,600
Prosecution Expense	7202	-	-	100	100	100	100	100
VOCA Emergency Assistance	7223	-	-	500	500	500	500	500
R&M/Building & Grounds	7450	-	-	-	-	-	-	-
R&M/Office Equipment	7601	100	182	-	-	-	-	-
Total Materials & Services		10,155	7,348	6,100	7,150	7,150	7,150	7,150
Total Victims Assistance Expenditures		204,688	203,696	226,930	254,930	255,850	255,850	255,850
Victims Assistance Revenues minus Expenditures		(105,269)	(53,986)	(108,530)	(111,530)	(112,450)	(112,450)	(112,450)
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	-	-	-	-	-	-	-
Total Materials & Services		129,683	289,251	12,500	-	-	-	-
Total CAMI Expenditures		129,683	289,251	12,500	-	-	-	-
Total CAMI Revenues minus Expenditures		(18,534)	(69,373)	(12,500)	-	-	-	-
Medical Examiner	01524							
Personal Services								
Salaries								
Professional/Technical	5300	-	-	-	90,900	93,500	93,500	93,500
Part-Time/Temporary	5600	-	-	-	25,000	-	-	-
AFSCME Incentive	5750	-	-	-	500	500	500	500
Out of Class	5896	-	-	-	-	-	-	-
Leave Buy Out	5897	-	-	-	1,800	2,600	2,600	2,600
Overtime	5899	-	-	-	-	-	-	-
Total Salaries		-	-	-	118,200	96,600	96,600	96,600
Taxes & Benefits								
Employer's FICA	5950	-	-	-	9,400	7,700	7,700	7,700
OR Paid Family Medical Leave	5952	-	-	-	500	400	400	400
Worker Compensation	5955	-	-	-	400	200	200	200
Unemployment	5960	-	-	-	-	-	-	-
Health & Life Insurance	5965	-	-	-	33,510	35,400	35,400	35,400
Retirement	5970	-	-	-	-	-	-	-
Retirement - OPSRP	5971	-	-	-	11,639	11,973	11,973	11,973
VEBA	5980	-	-	-	1,980	1,980	1,980	1,980
Total Taxes & Benefits		-	-	-	57,429	57,653	57,653	57,653
Total Personal Services		-	-	-	175,629	154,253	154,253	154,253
Total Full-Time Equivalent		-	-	-	1.40	1.00	1.00	1.00
Materials & Services								

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
District Attorney	Account No.				Budget	Budget	Budget	Budget
Office Supplies	6001	-	-	-	900	900	900	900
Non-Capital Equipment	6004	-	-	-	-	-	-	-
Fuel & Lubricants	6030	-	-	-	3,000	3,000	3,000	3,000
Telephone	7007	-	-	-	-	-	-	-
Memberships & Dues	7050	-	-	-	200	200	200	200
Travel/Training/Mileage	7080	-	-	-	5,900	5,900	5,900	5,900
Contracted Services	7105	-	-	-	60,000	60,000	60,000	60,000
R&M/Office Equipment	7601	-	-	-	100	100	100	100
R&M/Vehicle	7603	-	-	-	500	500	500	500
Misc Materials & Services	7899	-	-	-	-	-	-	-
Total Materials & Services		-	-	-	70,600	70,600	70,600	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	1,400	1,400	1,400
Total Capital Outlay		-	-	-	1,400	1,400	1,400	1,400
Total Medical Examiner Expenditures		-	-	-	247,629	226,253	226,253	226,253
Total District Attorney Revenues minus Expenditures		(1,088,732)	(1,112,356)	(1,432,761)	(1,583,859)	(1,326,590)	(1,326,590)	(1,301,290)
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	1,627,509	1,596,493	1,596,493	1,574,193
Total Materials & Services		217,541	351,373	115,150	98,350	98,350	98,350	95,350
Total Capital Outlay		1,748	2,014	-	1,400	1,400	1,400	1,400
District Attorney Totals		1,299,300	1,486,762	1,551,161	1,727,259	1,696,243	1,696,243	1,670,943

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
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Sheriff/Criminal/Jail/Marine	Account No.							
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	5,000	5,000	5,000
TC Women's Resource Center Grant/FYE25	4225	60,774	64,878	65,000	65,000	65,000	65,000	65,000
Traffic Safety Grant/FYE25	4225	2,425	6,775	5,000	7,000	7,000	7,000	7,000
USFS Deputy Contract/FYE25	4225	28,713	47,743	47,700	47,700	47,700	47,700	47,700
ATV/Sandlake/FYE25	4250	49,736	43,992	74,350	74,350	74,350	74,350	74,350
ATV/State Forest/FYE25	4250	126,571	127,944	227,950	227,950	227,950	227,950	227,950
Resilience Hub Grant	4250	-	-	160,000	160,000	160,000	160,000	160,000
State Deputy Contract	4267	191,330	255,553	272,000	272,000	272,000	272,000	272,000
Local/Community Funding	4290	2,000	-	1,000	1,000	1,000	1,000	1,000
Sheriff Fees	4331	61,999	65,307	75,000	75,000	75,000	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	450,000	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	5,000	5,000	5,000
Miscellaneous Revenue	4690	42	551	2,000	2,000	2,000	2,000	2,000
Sale of Assets	4695	9,150	2,905	15,000	15,000	15,000	15,000	15,000
Intercounty/CAMI	4707	-	16,362	-	-	-	-	-
Intercounty/Sheriff	4713	20,190	22,211	60,000	20,000	20,000	20,000	20,000
Intercounty/Parks	4714	-	-	150,000	150,000	150,000	150,000	150,000
Intercounty/CJC Jail Based Med	4720	-	-	-	13,173	13,173	13,173	13,173
Transfer from Trasient Lodging Tax	4808	-	-	10,000	10,000	10,000	45,000	45,000
Transfer from Workforce House/STR Support	4828	-	154,870	154,870	-	-	-	-
Subtotal - Sheriff/Criminal	01530	963,844	1,292,502	1,804,870	1,600,173	1,600,173	1,635,173	1,635,173
HB 2562 Fines	4207	30,095	23,855	30,000	25,000	25,000	25,000	25,000
Coronavirus Relief Fund	4225	823	8,441	-	-	-	-	-
Rent	4280	35,711	38,957	40,000	40,000	40,000	40,000	40,000
Sheriff Fees	4331	-	200	-	-	-	-	-
Fines	4401	3,196	763	-	-	-	-	-
SB1065 Fines	4410	1,044	674	1,200	1,200	1,200	1,200	1,200
Restitution	4615	6,579	4,995	6,000	6,000	6,000	6,000	6,000
Refunds & Reimbursements	4670	1,250	76,834	500	2,000	2,000	2,000	2,000
Miscellaneous Revenue	4690	7,159	5,996	8,000	7,000	7,000	7,000	7,000
Sale of Assets	4695	-	10,000	-	-	-	-	-
Intercounty/Sanction Beds	4710	50,000	150,000	100,000	95,000	95,000	95,000	95,000
Intercounty/DOC 1145 Services	4711	50,000	150,000	100,000	95,000	95,000	95,000	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	129,050	129,050	129,050
Transfer from Transient Lodging Tax	4808	-	-	-	35,000	35,000	-	-
Transfer from Court Security	4814	50,000	25,000	25,000	14,010	14,010	14,010	14,010
Subtotal - Sheriff/Jail	01531	272,493	593,481	440,700	449,260	449,260	414,260	414,260
Bullet Proof Vest Grant FYE25	4225	812	-	-	-	-	-	-
Marine Safety Grant/FYE25	4250	169,300	202,213	215,000	188,957	188,957	188,957	188,957
Fines	4401	-	-	-	-	-	-	-
Refunds & Reimbursements	4670	-	1,397	-	-	-	-	-
Subtotal - Sheriff/Marine	01533	170,112	203,610	215,000	188,957	188,957	188,957	188,957
Total Revenues		1,406,449	2,089,593	2,460,570	2,238,390	2,238,390	2,238,390	2,238,390
Sheriff/Criminal Expense	01530							
Personal Services								
Salaries								
Elected Official	5001	117,479	122,156	129,000	156,200	163,100	163,100	163,100

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
Sheriff/Criminal/Jail/Marine								
Management/Supervisory	5200	79,758	93,557	132,700	228,400	153,500	153,500	153,500
Professional/Technical	5300	1,459,896	1,658,571	1,929,400	2,126,300	1,949,800	1,659,900	1,659,900
Administrative/Clerical	5400	202,385	206,407	264,600	218,700	306,000	306,000	306,000
Part-Time/Temporary	5600	65,366	71,904	90,000	90,000	90,000	90,000	90,000
AFSCME Incentive	5750	-	-	500	500	500	500	500
Teamster Incentive	5755	-	-	11,500	11,500	11,500	11,500	11,500
Leave Buy Out	5897	27,611	43,990	44,800	49,500	46,400	40,800	40,800
Contract Overtime	5898	3,714	3,638	20,000	20,000	20,000	20,000	20,000
Overtime	5899	136,893	149,627	140,000	140,000	140,000	140,000	140,000
Total Salaries		2,093,101	2,349,848	2,762,500	3,041,100	2,880,800	2,585,300	2,585,300
Taxes & Benefits								
Employer's FICA	5950	159,963	180,153	229,700	240,800	227,900	204,300	204,300
OR Paid Family Medical Leave	5952	8,364	16,058	11,360	11,900	11,300	10,100	10,100
Worker Compensation	5955	39,781	46,661	80,500	88,400	83,100	73,400	73,400
Unemployment	5960	-	415	-	-	-	-	-
Health & Life Insurance	5965	508,498	540,867	639,471	783,650	756,180	636,640	636,640
Retirement	5970	704,630	737,650	739,298	723,110	707,860	707,860	707,860
Retirement - OPSRP	5971	-	-	25,574	69,305	54,064	29,456	29,456
VEBA	5980	31,370	38,757	40,020	55,440	50,880	42,960	42,960
Uniform Allowance	5990	12,432	17,878	18,000	19,500	17,250	14,250	14,250
Total Taxes & Benefits		1,465,038	1,578,438	1,783,923	1,992,105	1,908,534	1,718,966	1,718,966
Total Personal Services		3,558,140	3,928,286	4,546,423	5,033,205	4,789,334	4,304,266	4,304,266
Total Full-Time Equivalent		26.75	28.75	29.00	31.00	29.00	25.00	25.00
Materials & Services								
Office Supplies	6001	6,659	14,838	14,100	14,100	14,100	14,100	14,100
Non-Capital Equipment	6004	1,058	2,601	10,000	10,000	13,000	13,000	13,000
Operating Supplies	6005	16,744	11,525	10,000	10,000	10,000	10,000	10,000
Small Tools & Minor Equipment	6007	933	-	500	500	500	500	500
Computer Software & Licensing	6009	40,791	40,085	50,000	50,000	50,000	50,000	50,000
Computer Supplies	6011	1,213	491	3,200	3,200	3,200	3,200	3,200
Fuel & Lubricants	6030	101,616	93,442	140,000	140,000	160,000	160,000	160,000
Search & Rescue Equipment	6249	6,033	3,469	4,000	4,000	4,000	4,000	4,000
Criminal Equipment	6250	170,686	82,405	176,000	233,000	233,000	281,000	271,000
Uniforms	6251	19,700	17,592	25,000	45,000	45,000	45,000	45,000
Printing & Advertising	7001	804	215	2,000	2,000	2,000	2,000	2,000
Books & Publications	7003	6,504	4,958	14,000	14,000	14,000	14,000	14,000
Postage & Shipping	7005	1,951	1,646	2,100	2,100	2,100	2,100	2,100
Telephone	7007	3,385	2,605	5,000	5,000	5,000	5,000	5,000
Bank Fees	7013	120	-	1,000	1,000	1,000	1,000	1,000
Insurance & Deductibles	7020	-	3,367	-	100	100	100	100
Memberships & Dues	7050	709	650	1,000	1,000	1,000	1,000	1,000
Travel/Training/Mileage	7080	19,356	16,155	30,000	30,000	30,000	30,000	30,000
Professional Services	7101	7,794	10,974	9,000	15,000	15,000	15,000	15,000
Contracted Services	7105	2,355	2,473	5,000	5,000	5,000	5,000	5,000
Legal	7110	3,736	2,485	2,500	-	-	-	-
Employee Assistance	7175	68	289	1,000	1,000	1,000	1,000	1,000
Employee Recognition	7176	-	490	250	1,000	1,000	1,000	1,000
Medical Services	7211	381	853	500	1,000	1,000	1,000	1,000
R&M/Building & Grounds	7450	27	-	-	-	-	-	-
R&M/Office Equipment	7601	71	2,142	4,000	4,000	4,000	4,000	4,000
R&M/Vehicles	7603	59,492	100,173	90,000	90,000	90,000	90,000	90,000
R&M/Equipment	7605	546	1,157	1,000	1,000	1,000	1,000	1,000
Chemical Toilets	7704	1,190	1,195	1,300	1,500	1,500	1,500	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	5,000	5,000	5,000
Misc Materials & Services	7899	8,996	314	10,000	10,000	10,000	10,000	10,000
Total Materials & Services		486,714	419,840	622,450	699,500	722,500	770,500	760,500

Capital Outlay

TILLAMOOK COUNTY
FY2026-27 Annual Budget



		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
Computers/Office Equipment	9020	1,748	2,014	-	2,800			
Vehicles	9030	170,646	391	154,000	90,000	90,000	90,000	45,000
Machinery/Equipment	9035	-	-	-	-	-	-	-
Total Capital Outlay		172,394	2,404	154,000	92,800	90,000	90,000	45,000
Total Sheriff/Criminal Expenditures		4,217,247	4,350,531	5,322,873	5,825,505	5,601,834	5,164,766	5,109,766
Sheriff/Criminal Revenues minus Expenditures		(3,253,403)	(3,058,029)	(3,518,003)	(4,225,332)	(4,001,661)	(3,529,593)	(3,474,593)

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
Sheriff/Criminal/Jail/Marine	Account No.							
Sheriff/Jail Expense	01531							
Personal Services								
Salaries								
Management/Supervisory	5200	96,261	110,178	123,900	125,600	132,600	132,600	132,600
Professional/Technical	5300	1,121,651	1,239,790	1,718,200	1,812,300	1,812,400	1,334,000	1,334,000
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	120,000	120,000	120,000
AFSCME Incentive	5750	-	-	300	300	300	300	300
Teamster Incentive	5755	-	-	10,500	-	-	-	-
Leave Buy Out	5897	34,652	28,468	44,800	49,500	46,400	40,800	40,800
Overtime	5899	138,867	166,652	180,000	180,000	180,000	180,000	180,000
Total Salaries		1,574,877	1,664,175	2,197,700	2,287,700	2,291,700	1,807,700	1,807,700
Taxes & Benefits								
Employer's FICA	5950	119,649	126,888	188,600	182,100	182,600	143,600	143,600
OR Paid Family Medical Leave	5952	6,256	6,635	9,320	9,000	9,000	7,100	7,100
Worker Compensation	5955	29,389	36,991	65,500	68,600	68,800	52,900	52,900
Unemployment	5960	-	-	-	-	-	-	-
Health & Life Insurance	5965	382,805	399,918	562,117	620,830	629,010	449,940	449,940
Retirement	5970	506,303	510,416	467,714	470,880	473,310	473,310	473,310
Retirement - OPSRP	5971	-	-	47,277	50,180	37,000	4,520	4,520
VEBA	5980	23,600	26,445	33,120	39,600	39,600	31,680	31,680
Unifrom Allowance	5990	10,620	14,500	18,000	17,250	17,250	12,750	12,750
Total Taxes & Benefits		1,078,623	1,121,792	1,391,648	1,458,440	1,456,570	1,175,800	1,175,800
Total Personal Services		2,653,501	2,785,967	3,589,348	3,746,140	3,748,270	2,983,500	2,983,500
Total Full-Time Equivalent		20.00	24.00	24.00	24.00	18.00	18.00	18.00
Materials & Services								
Office Supplies	6001	3,894	2,806	7,000	7,000	7,000	7,000	7,000
Non-Capital Equipment	6004	1,852	1,534	3,000	3,000	3,000	3,000	3,000
Operating Supplies	6005	12,635	18,632	18,000	22,000	22,000	22,000	22,000
Small Tools & Minor Equipment	6007	360	-	750	750	750	750	750
Computer Software & Licensing	6009	16,651	17,113	20,000	20,000	20,000	20,000	20,000
Computer Supplies	6011	60	213	500	500	500	500	500
Fuel & Lubricants	6030	3,312	3,114	5,000	5,000	5,000	5,000	5,000
Search & Rescue Equipment	6249	199	-	-	-	-	-	-
Criminal Equipment	6250	17,148	14,727	24,000	20,000	20,000	20,000	20,000
Uniforms	6251	18,765	15,661	18,000	18,000	18,000	18,000	18,000
Prisoners' Board	6260	141,036	204,941	275,000	278,000	278,000	278,000	278,000
Jail Clothing	6261	8,626	3,772	2,500	2,500	2,500	2,500	2,500
Printing & Advertising	7001	168	191	600	600	600	600	600
Books & Publications	7003	6,303	4,849	4,000	8,000	8,000	8,000	8,000
Postage & Shipping	7005	840	849	1,500	1,500	1,500	1,500	1,500
Telephone	7007	1,669	1,265	1,500	1,500	1,500	1,500	1,500
Network Fees	7012	860	450	600	600	600	600	600
Insurance & Deductibles	7020	-	-	-	-	-	-	-
Memberships & Dues	7050	367	367	500	500	500	500	500
Travel/Training/Mileage	7080	3,129	4,123	9,500	9,500	9,500	9,500	9,500
Professional Services	7101	6,204	9,044	8,000	20,000	20,000	20,000	20,000
Contracted Services	7105	31,861	16,847	75,400	75,400	75,400	75,400	75,400
Legal Services	7110	-	2,625	-	-	-	-	-
Employee Assistance	7175	68	275	3,000	1,000	1,000	1,000	1,000
Employee Recognition	7176	-	60	200	1,000	1,000	1,000	1,000
Medical Services	7211	303,161	301,379	380,000	600,000	600,000	600,000	600,000
Utilities	7410	55,422	50,839	67,000	67,000	67,000	67,000	67,000
Water Fees	7415	21,250	11,777	25,000	25,000	25,000	25,000	25,000
Sewer Fees	7416	18,623	16,914	18,500	20,000	20,000	20,000	20,000
Garbage Collection	7420	12,818	13,114	15,000	18,000	18,000	18,000	18,000
Heating Fuel	7425	7,801	8,940	8,000	8,000	8,000	8,000	8,000
Janitorial Services	7430	16,815	16,163	21,000	21,000	21,000	21,000	21,000

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
Sheriff/Criminal/Jail/Marine	Account No.							
Janitorial Supplies	7431	14,560	16,745	20,000	20,000	20,000	20,000	20,000
R&M/Building & Grounds	7450	101,169	143,449	135,000	135,000	135,000	135,000	135,000
R&M/Office Equipment	7601	2,263	1,695	4,000	4,000	4,000	4,000	4,000
R&M/Vehicles	7603	3,942	2,088	5,000	5,000	5,000	5,000	5,000
R&M/Equipment	7605	37,090	6,475	10,000	8,000	8,000	8,000	8,000
Equipment Rental	7610	2,100	496	3,200	3,200	3,200	3,200	3,200
Permit Fees	7650	-	250	250	250	250	250	250
Chemical Toilets	7704	1,310	1,305	2,000	2,000	2,000	2,000	2,000
Inactive Employee Insurance	7881	22,500	25,450	22,500	39,000	39,000	39,000	39,000
Misc Materials & Services	7899	1,032	539	1,500	1,500	1,500	1,500	1,500
Total Materials & Services		897,861	941,073	1,216,500	1,473,300	1,473,300	1,473,300	1,473,300
Capital Outlay								
Furniture/Fixtures	9015	-	99,969	-	-	-	-	-
Machinery/Equipment	9035	-	-	-	-	-	-	-
Buildings/Improvements	9040	-	-	-	85,000	55,000	55,000	55,000
Total Capital Outlay		-	99,969	-	85,000	55,000	55,000	55,000
Total Sheriff/Jail Expenditures		3,551,361	3,827,008	4,805,848	5,304,440	5,276,570	4,511,800	4,511,800
Sheriff/Jail Revenues minus Expenditures		(3,278,868)	(3,233,528)	(4,365,148)	(4,855,180)	(4,827,310)	(4,097,540)	(4,097,540)

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
Sheriff/Marine Expense	01533								
Personal Services									
Salaries									
Professional/Technical		5300	70,776	77,610	159,500	161,000	161,000	83,400	83,400
Part-Time/Temporary		5600	1,831	23,175	26,000	26,000	26,000	26,000	26,000
Teamster Incentive		5755	-	-	1,000	-	-	-	-
Leave Buy Out		5897	-	4,506	3,100	3,100	3,100	1,700	1,700
Overtime		5899	7,071	7,167	10,000	10,000	10,000	10,000	10,000
Total Salaries			79,679	112,458	199,600	200,100	200,100	121,100	121,100
Taxes & Benefits									
Employer's FICA		5950	6,026	8,602	16,700	16,100	16,100	9,700	9,700
OR Paid Family Medical Leave		5952	315	450	840	800	800	500	500
Worker Compensation		5955	4,029	3,081	6,100	6,300	6,300	3,700	3,700
Unemployment		5960	-	-	-	-	-	-	-
Health & Life Insurance		5965	19,659	21,213	45,455	48,770	48,790	24,410	24,410
Retirement		5970	43,705	39,145	27,671	28,260	28,260	28,260	28,260
Retirement - OPSRP		5971	-	-	6,448	7,100	7,100	-	-
VEBA		5980	1,200	1,380	2,760	3,960	3,960	1,980	1,980
Uniform Allowance		5990	564	750	1,500	1,500	1,500	750	750
Total Taxes & Benefits			75,499	74,620	107,474	112,790	112,810	69,300	69,300
Total Personal Services			155,177	187,078	307,074	312,890	312,910	190,400	190,400
Total Full-Time Equivalent			1.00	2.00	2.00	2.00	2.00	1.00	1.00
Materials & Services									
Office Supplies		6001	-	-	100	100	100	100	100
Non-Capital Equipment		6004	-	-	100	100	100	100	100
Operating Supplies		6005	-	182	1,000	1,000	1,000	1,000	1,000
Fuel & Lubricants		6030	6,404	7,350	12,000	12,000	12,000	12,000	12,000
Search & Rescue Equipment		6246	-	-	-	-	-	-	-
Criminal Equipment		6250	4,535	1,211	3,000	3,000	3,000	3,000	3,000
Uniforms		6251	1,930	363	1,000	1,000	1,000	1,000	1,000
Printing & Advertising		7001	-	-	-	-	-	-	-
Postage & Shipping		7005	-	-	-	-	-	-	-
Telephone		7007	46	-	-	-	-	-	-
Memberships & Dues		7050	-	-	50	50	50	50	50
Travel/Training/Mileage		7080	1,703	1,490	2,500	2,500	2,500	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	8,000	8,000	8,000
R&M/Equipment		7605	336	898	4,000	4,000	4,000	4,000	4,000
Inactive Employee Insurance		7881	15,000	15,300	18,000	18,000	18,000	18,000	18,000
Misc. Material & Services		7899	-	-	-	-	-	-	-
Total Materials & Services			30,131	29,633	49,750	49,750	49,750	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	362,660	240,150	240,150
Sheriff/Marine Revenues minus Expenditures			(52,762)	(13,101)	(141,824)	(173,683)	(173,703)	(51,193)	(51,193)
Total Sheriff Revenues minus Expenditures			(6,585,033)	(6,304,658)	(8,024,975)	(9,254,195)	(9,002,674)	(7,678,326)	(7,623,326)
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	8,850,514	7,478,166	7,478,166

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
Sheriff/Criminal/Jail/Marine								
Total Materials & Services		1,414,706	1,390,546	1,888,700	2,222,550	2,245,550	2,293,550	2,283,550
Total Capital Outlay		209,959	102,373	154,000	177,800	145,000	145,000	100,000
Sheriff - Criminal/Jail/Marine Totals		7,991,482	8,394,251	10,485,545	11,492,585	11,241,064	9,916,716	9,861,716

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

The below vacancies are being held in Operating Contingency. Positions are authorized for recruitment and hiring.

Position	Fund	Dept	GL	FTE	Total Amount Held in Contingency
Criminal Deputy	010	015300	5300	1	125,482.06
Criminal Deputy	010	015300	5300	1	117,959.53
Criminal Deputy	010	015300	5300	1	117,959.53
Criminal Deputy	010	015300	5300	1	123,579.90
Corrections Deputy	010	015310	5300	1	120,379.76
Corrections Deputy	010	015310	5300	1	120,379.76
Corrections Technician	010	015310	5300	1	110,354.85
Corrections Technician	010	015310	5300	1	101,525.70
Sergeant - Corrections Division	010	015310	5300	1	157,929.05
Sergeant - Corrections Division	010	015310	5300	1	157,929.05
Criminal Deputy	010	015330	5300	1	122,520.36

TILLAMOOK COUNTY
FY2026-27 Annual Budget



Fund: 010
Department: 01540

					2026-2027	2026-2027	2026-2027	2026-2027
					Requested	Proposed	Approved	Adopted
		2023-2024	2024-2025	2025-2026	Budget	Budget	Budget	Budget
Emergency Management		Account No.	Actuals	Actuals	Budget	Budget	Budget	Budget
Departmental Revenue		Account No.						
Reservoir Reimbursement	4210	18,400	9,200	9,200	9,200	9,200	9,200	9,200
FEMA/EMPG/FYE25	4225	33,231	131,216	66,000	66,000	66,000	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	4,000	4,000	4,000
Refunds & Reimbursements	4670	925	40,232	-				
Total Revenues		52,556	384,648	79,200	79,200	79,200	79,200	79,200
Departmental Expense		01540						
Personal Services								
Salaries								
Department Head	5100	85,053	90,297	95,400	101,200	100,100	100,100	100,100
Management/Supervisory	5200	26,586	30,204	-	-	-	-	-
Part-Time/Temporary	5600	-	-	-	-	-	-	-
Leave Buy Out	5897	478	549	1,900	2,000	2,000	2,000	2,000
Overtime	5899	-	-	-	-	-	-	-
Moving Reimbursement	5975	-	-	-	-	-	-	-
Total Salaries		112,117	121,050	97,300	103,200	102,100	102,100	102,100
Taxes & Benefits								
Employer's FICA	5950	8,474	9,162	7,800	8,300	8,200	8,200	8,200
OR Paid Family Medical Leave	5952	443	479	400	500	500	500	500
Worker Compensation	5955	2,312	773	300	400	400	400	400
Health & Life Insurance	5965	12,528	12,493	10,378	11,680	12,340	12,340	12,340
Retirement	5970	38,950	41,795	32,644	34,340	33,970	33,970	33,970
Retirement - OPSRP	5971	-	-	-	-	-	-	-
VEBA	5980	1,725	2,343	1,380	1,980	1,980	1,980	1,980
Uniform Allowance	5990	141	188	-	-	-	-	-
Total Taxes & Benefits		64,573	67,232	52,902	57,200	57,390	57,390	57,390
Total Personal Services		176,690	188,281	150,202	160,400	159,490	159,490	159,490
Total Full-Time Equivalent		1.25	1.25	1.00	1.00	1.00	1.00	1.00
Materials & Services								
Office Supplies	6001	51	5	600	600	600	600	600
Non-Capital Equipment	6004	159	15,040	500	500	500	500	500
Operating Supplies	6005	-	-	600	600	600	600	600
Computer Software & Licensing	6009	600	549	3,000	3,000	3,000	3,000	3,000
Computer Supplies	6011	696	-	-	-	-	-	-
Fuel & Lubricants	6030	-	535	4,500	5,000	5,000	5,000	5,000
Uniforms	6251	-	-	500	250	250	250	250
Printing & Advertising	7001	-	-	200	400	400	400	400
Books & Publications	7003	-	-	100	100	100	100	100
Telephone	7007	399	111	-	-	-	-	-
Insurance & Deductibles	7020	-	-	-	-	-	-	-
Memberships & Dues	7050	-	100	300	300	300	300	300
Travel/Training/Mileage	7080	2,763	2,927	3,000	3,000	3,000	3,000	3,000
Professional Services	7101	-	8,333	-	-	-	-	-
Contracted Services	7105	55,063	48,020	100,100	100,100	100,100	100,100	100,100
Utilities	7410	455	417	600	600	600	600	600

TILLAMOOK COUNTY
FY2026-27 Annual Budget



Emergency Management	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
R&M/Office Equipment	7601	-	297	200	200	200	200	200
R&M/Vehicles	7603	-	70	500	500	500	500	500
R&M/Equipment	7605	-	14	6,000	6,000	6,000	6,000	6,000
Equipment Rental	7610	-	-	500	500	500	500	500
Storage Rental	7611	-	-	-	-	-	-	-
Emergency Situations	7832	-	8,875	500	1,000	1,000	1,000	1,000
Rebates & Refunds	7880	-	-	-	-	-	-	-
Misc Materials & Services/CERT	7899	2,595	20	5,000	5,000	5,000	5,000	5,000
Total Materials & Services		62,781	85,314	126,700	127,650	127,650	127,650	127,650
Capital Outlay								
Vehicles	9030	-	33,580	-	-	-	-	-
Machinery/Equipment	9035	-	-	-	-	-	-	-
Buildings/Improvements	9040	8,000	5,000	8,000	8,000	8,000	8,000	-
Total Capital Outlay		8,000	38,580	8,000	8,000	8,000	8,000	-
Total Expenditures		247,470	312,175	284,902	296,050	295,140	295,140	287,140
Emergency Management Revenues minus Expenditures		(194,914)	72,473	(205,702)	(216,850)	(215,940)	(215,940)	(207,940)

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

Total Personal Services	176,690	188,281	150,202	160,400	159,490	159,490	159,490
Total Materials & Services	62,781	85,314	126,700	127,650	127,650	127,650	127,650
Total Capital Outlay	8,000	38,580	8,000	8,000	8,000	8,000	-
Emergency Management Totals	247,470	312,175	284,902	296,050	295,140	295,140	287,140

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
		Account No.	Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Communications Department						Budget	Budget	Budget	Budget
Departmental Revenue									
	Donations	4269	-	-	2,500	2,500	2,500	2,500	2,500
	Rent	4280	5,306	5,359	6,320	7,268	7,268	7,268	7,268
	Refunds & Reimbursement	4670	-	4,618	-				
Total Revenues			5,306	9,977	8,820	9,768	9,768	9,768	9,768
Departmental Expense		01550							
Personal Services									
Salaries									
	Professional/Technical	5300	52,198	78,848	83,400	85,100	84,200	84,200	84,200
	AFSCME Incentive	5750	-	-	500	500	500	500	500
	Leave Buy Out	5897	2,721	-	1,700	1,700	1,700	1,700	1,700
	Overtime	5899	-	-	300	300	300	300	300
Total Salaries			54,919	78,848	85,900	87,600	86,700	86,700	86,700
Taxes & Benefits									
	Employer's FICA	5950	4,155	5,968	6,900	7,000	6,900	6,900	6,900
	OR Paid Family Medical Leave	5952	217	312	400	400	400	400	400
	Worker Compensation	5955	1,610	788	1,300	1,300	1,300	1,300	1,300
	Health & Life Insurance	5965	7,580	9,990	10,323	11,890	12,580	12,580	12,580
	Retirement	5970	19,327	27,010	28,513	28,840	28,530	28,530	28,530
	Retirement - OPSRP	5971	-	-	-	-	-	-	-
	VEBA	5980	805	1,880	1,380	1,980	1,980	1,980	1,980
	Uniform Allowance	5990	238	260	260	260	260	260	260
Total Taxes & Benefits			33,933	46,208	49,076	51,670	51,950	51,950	51,950
Total Personal Services			88,852	125,056	134,976	139,270	138,650	138,650	138,650
Total Full-Time Equivalent			1.00	1.00	1.00	1.00	1.00	1.00	1.00
Materials & Services									
	Office Supplies	6001	-	-	350	350	350	350	350
	Non-Capital Equipment	6004	599	8,036	21,780	25,650	25,650	25,650	25,650
	Operating Supplies	6005	1,186	421	3,000	4,000	4,000	4,000	4,000
	Small Tools & Minor Equipment	6007	190	-	2,500	3,000	3,000	3,000	3,000
	Computer Software & Licensing	6009	629	-	750	750	750	750	750
	Fuel & Lubricants	6030	3,424	5,160	6,000	7,200	7,200	7,200	7,200
	Printing & Advertising	7001	-	-	1,000	1,000	1,000	1,000	1,000
	Postage & Shipping	7005	-	-	300	300	300	300	300
	Telephone	7007	979	759	4,250	4,250	4,250	4,250	4,250
	Travel/Training/Mileage	7080	-	-	2,500	2,500	2,500	2,500	2,500
	Contracted Services	7105	15,935	13,134	35,000	35,000	35,000	35,000	35,000
	Rent	7401	15,188	16,211	17,600	19,100	19,100	19,100	19,100
	Utilities	7410	8,170	9,537	10,800	12,420	12,420	12,420	12,420
	R&M/Building & Grounds	7450	-	133	5,000	5,000	5,000	5,000	5,000
	R&M/Vehicles	7603	2,646	823	2,000	2,000	2,000	2,000	2,000
	R&M/Equipment	7605	4,010	4,360	5,000	6,000	6,000	6,000	6,000
	Equipment Rental	7610	31,353	-	750	1,000	1,000	1,000	1,000
	Permit Fees	7650	-	-	250	250	250	250	250
	Misc Materials & Services	7899	609	-	500	500	500	500	500
Total Materials & Services			84,919	58,574	119,330	130,270	130,270	130,270	130,270

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
Communications Department		Account No.			Budget	Budget	Budget	Budget
Capital Outlay								
Computers/Office Equipment	9020	-	-	-	-	-	-	-
Vehicle	9030	-	132	-	-	-	-	-
Machinery/Equipment	9035	-	6,367	5,500	5,500	5,500	5,500	5,500
Total Capital Outlay		-	6,499	5,500	5,500	5,500	5,500	5,500
Total Expenditures								
		173,771	190,129	259,806	275,040	274,420	274,420	274,420
Communications Revenues minus Expenditures		(168,464)	(180,151)	(250,986)	(265,272)	(264,652)	(264,652)	(264,652)
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2026 - June 30, 2027								
Total Personal Services		88,852	125,056	134,976	139,270	138,650	138,650	138,650
Total Materials & Services		84,919	58,574	119,330	130,270	130,270	130,270	130,270
Total Capital Outlay		-	6,499	5,500	5,500	5,500	5,500	5,500
Communications Total		173,771	190,129	259,806	275,040	274,420	274,420	274,420

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
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Mental Health Services								
Departmental Revenue		-	-	-	-	-	-	-
Total Revenues		-	-	-	-	-	-	-
Departmental Expense								
Materials & Services								
Emergency Care	7222	1,285	1,000	5,000	5,000	5,000	5,000	5,000
Total Materials & Services		1,285	1,000	5,000	5,000	5,000	5,000	5,000
Total Mental Health Expenses		1,285	1,000	5,000	5,000	5,000	5,000	5,000
Mental Health Services Revenues minus Expenditures		(1,285)	(1,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
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	5,000	5,000	5,000
Total Capital Outlay		-	-	-	-	-	-	-
Mental Health Services Totals		1,285	1,000	5,000	5,000	5,000	5,000	5,000

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GENERAL FUND

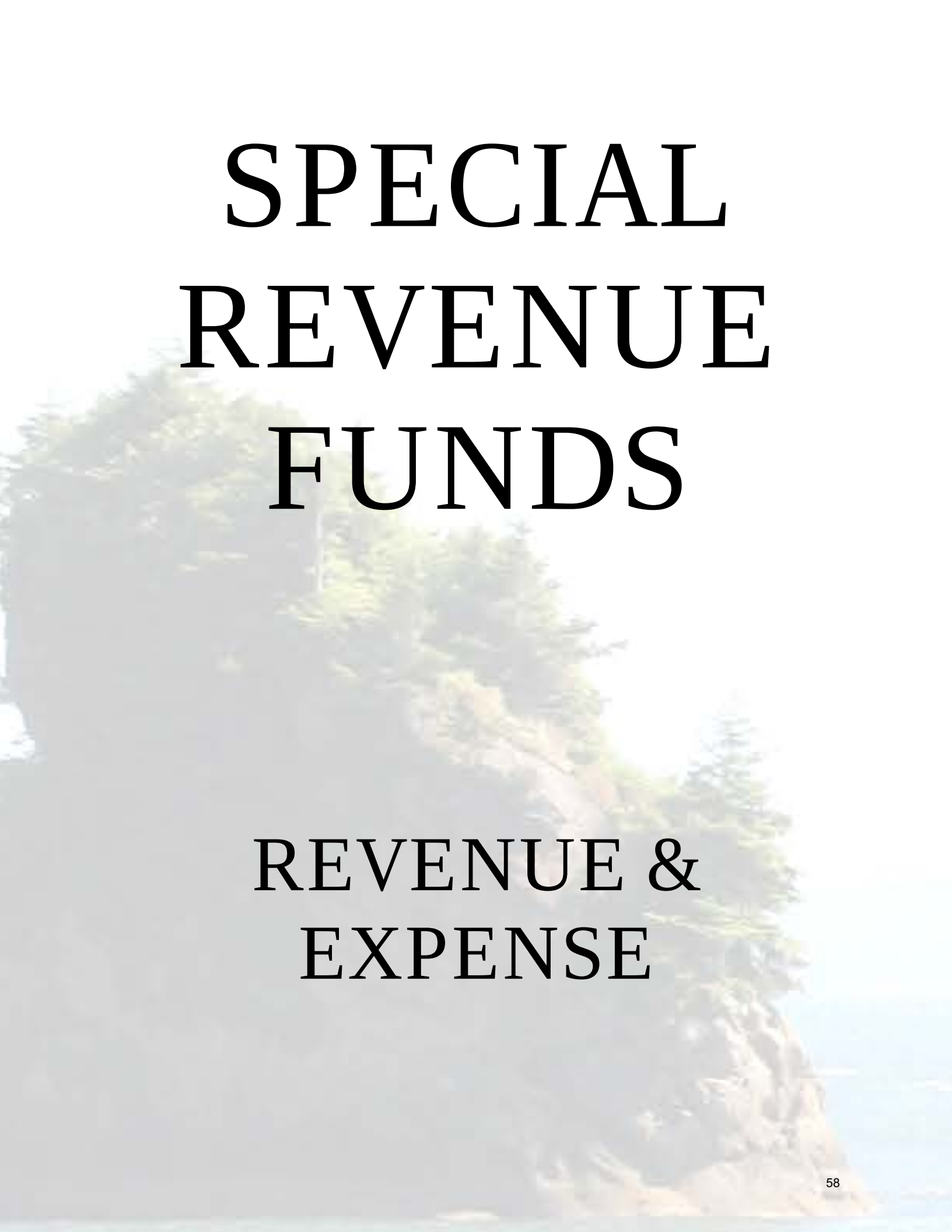
SUMMARY

TILLAMOOK COUNTY
FY2026-27 Annual Budget



General Fund
Revenue & Expenditure Summary

	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
	<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>
Resources							
Beginning Fund Balance	11,069,599	11,438,846	10,900,000	12,500,000	10,750,000	11,750,000	11,750,000
Revenues	21,500,291	21,570,355	21,337,810	21,961,342	22,011,342	22,011,342	22,011,342
Transfers In	300,705	1,639,425	2,702,105	3,010,010	2,987,360	2,992,360	3,385,781
Total Resources	<u>32,870,595</u>	<u>34,648,626</u>	<u>34,939,915</u>	<u>37,471,352</u>	<u>35,748,702</u>	<u>36,753,702</u>	<u>37,147,123</u>
Expenditures							
Personnel Services	15,625,891	16,465,388	19,461,703	21,302,003	21,061,776	19,055,319	19,033,019
Materials & Services	5,077,292	5,334,884	6,402,796	7,266,725	7,251,215	7,299,215	7,958,057
Capital Expenditures	236,066	164,411	339,040	235,780	202,980	202,980	149,980
Transfers Out	492,500	1,134,596	907,600	1,626,910	1,628,410	1,128,410	1,078,410
Total Expenditures	<u>21,431,749</u>	<u>23,099,279</u>	<u>27,111,139</u>	<u>30,431,418</u>	<u>30,144,381</u>	<u>27,685,924</u>	<u>28,219,466</u>
Reserves							
Contingency	-	-	1,328,776	984,174	370,000	2,377,585	2,377,585
Unappropriated	11,438,845	11,549,362	6,500,000	6,000,000	5,233,321	6,690,193	6,550,072
Total Reserves	<u>11,438,845</u>	<u>11,549,362</u>	<u>7,828,776</u>	<u>6,984,174</u>	<u>5,603,321</u>	<u>9,067,778</u>	<u>8,927,657</u>
Total Full Time Equivalent Employees	122.81	134.46	135.41	140.07	132.26	121.26	120.26
Beginning Fund Balance	11,069,599	11,438,846	10,900,000	12,500,000	10,750,000	11,750,000	11,750,000
Resources	21,800,995	23,209,780	24,039,915	24,971,352	24,998,702	25,003,702	25,397,123
Expense	21,431,749	23,099,279	27,111,139	30,431,418	30,144,381	27,685,924	28,219,466
Reserves	11,438,845	11,549,362	7,828,776	6,984,174	5,603,321	9,067,778	8,927,657
Resources less Expenses	369,246	110,501	(3,071,224)	(5,460,066)	(5,145,679)	(2,682,222)	(2,822,343)



SPECIAL REVENUE FUNDS

REVENUE & EXPENSE

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TILLAMOOK COUNTY
FY2026-27 Annual Budget



Fund: 100
Department: 10000

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

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
Mitigation Grant								
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	44,000	44,000
Total Capital Outlay		-	52,616	3,935,520	3,410,000	3,410,000	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>42,000</u>	<u>42,000</u>
Mitigation Grant Totals		<u>112,694</u>	<u>316,344</u>	<u>3,981,200</u>	<u>3,496,000</u>	<u>3,496,000</u>	<u>3,496,000</u>	<u>3,496,000</u>

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
FY2026-27 Annual Budget



Fund: 104
Department: 10400

		2023-2024	2024-2025	2025-2026	2026-2027 Requested	2026-2027 Proposed	2026-2027 Approved	2026-2027 Adopted
Video Lottery	Account No.	Actuals	Actuals	Budget	Budget	Budget	Budget	Budget
Departmental Revenue								
Beginning Fund Balance	4000	307,926	351,241	324,000	237,809	237,809	237,809	237,809
Video Lottery	4240	301,033	286,263	260,000	293,648	293,648	293,648	293,648
Interest	4699	14,193	15,889	5,000	10,000	10,000	10,000	10,000
Total Revenues		623,151	653,393	589,000	541,457	541,457	541,457	541,457
Departmental Expense								
Materials & Services								
Memberships & Dues	7050	-	-	-	6,000	6,000	6,000	6,000
Futures Council	7901	-	-	-	-	-	-	-
Economic Development Council	7902	148,000	168,000	148,000	168,000	168,000	168,000	168,000
Indirect Cost Allocation	8001	2,910	1,290	630	649	649	649	649
Total Materials & Services		150,910	169,290	148,630	174,649	174,649	174,649	174,649
Capital Outlay								
Buildings/Improvements	9040	-	-	256,150	-	10,000	10,000	10,000
		-	-	256,150	-	10,000	10,000	10,000
Total Capital Outlay								
Transfers Out								
Transfer to GF/DCD	9800	121,000	121,000	122,000	128,000	128,000	128,000	128,000
Transfer to GF/Facilities	9802				64,000	64,000	64,000	64,000
Total Transfers Out		121,000	121,000	122,000	192,000	192,000	192,000	192,000
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	351,241	363,103	62,220	174,808	164,808	164,808	164,808
Total Unapp Ending Fund Bal		351,241	363,103	62,220	174,808	164,808	164,808	164,808
Total Expenditures		623,151	653,393	589,000	541,457	541,457	541,457	541,457
Video Lottery Revenues minus Expenditures		0	0	-	-	-	-	-
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2026 - June 30, 2027								
Total Materials & Services		150,910	169,290	148,630	174,649	174,649	174,649	174,649
Total Capital Outlay		-	-	256,150	-	10,000	10,000	10,000
Total Transfers Out		121,000	121,000	122,000	192,000	192,000	192,000	192,000
Total Unappropriated Ending Fund Balance		351,241	363,103	62,220	174,808	164,808	164,808	164,808
Video Lottery Totals		623,151	653,393	589,000	541,457	541,457	541,457	541,457

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

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

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

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Federal Title III	Account No.				Budget	Budget	Budget	Budget
Departmental Revenue								
Beginning Fund Balance	4000	162,521	181,317	177,083	3,345	3,345	3,345	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	2,040	2,040	2,040
Total Revenues		261,496	188,943	178,583	5,385	5,385	5,385	5,385
Departmental Expense								
Materials & Services								
Printing & Advertising	7001	239	183	300	-	-	-	-
Federal Title III (Categories 1-6)	7907	79,940	9,997	178,283	5,385	5,385	5,385	5,385
Total Materials & Services		80,179	10,179	178,583	5,385	5,385	5,385	5,385
Operating Contingency								
Operating Contingency	9900	-	-	-	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	181,317	178,763	-	-	-	-	-
Total Unapp Ending Fund Bal		181,317	178,763	-	-	-	-	-
Total Expenditures		261,496	188,943	178,583	5,385	5,385	5,385	5,385
Federal Title III Revenues minus Expenditures		-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Materials & Services		80,179	10,179	178,583	5,385	5,385	5,385	5,385
Total Operating Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		181,317	178,763	-	-	-	-	-
Federal Forest Title III Totals		261,496	188,943	178,583	5,385	5,385	5,385	5,385

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

		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
Juvenile Trust								
Departmental Revenue								
Beginning Fund Balance	4000	20,918	23,331	22,000	23,512	23,512	23,512	23,512
Restitution	4615	1,500	-	500	500	500	500	500
Miscellaneous Revenue	4690	-	-	-	-	-	-	-
Interest	4699	912	961	300	500	500	500	500
Total Revenues		<u>23,331</u>	<u>24,291</u>	<u>22,800</u>	<u>24,512</u>	<u>24,512</u>	<u>24,512</u>	<u>24,512</u>
Departmental Expense								
Materials & Services								
Victim Restitution	7827	-	1,675	1,000	1,000	1,000	1,000	1,000
Total Materials & Services		<u>-</u>	<u>1,675</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Operating Contingency								
Operating Contingency	9900	-	-	21,800	23,512	23,512	23,512	23,512
Total Contingency		<u>-</u>	<u>-</u>	<u>21,800</u>	<u>23,512</u>	<u>23,512</u>	<u>23,512</u>	<u>23,512</u>
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	23,331	22,616	-	-	-	-	-
Total Unapp Ending Fund Bal		<u>23,331</u>	<u>22,616</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures		<u>23,331</u>	<u>24,291</u>	<u>22,800</u>	<u>24,512</u>	<u>24,512</u>	<u>24,512</u>	<u>24,512</u>
Juvenile Trust Revenues minus Expenditures		<u>-</u>	<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 Materials & Services		-	1,675	1,000	1,000	1,000	1,000	1,000
Total Operating Contingency		-	-	21,800	23,512	23,512	23,512	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>
Juvenile Trust Totals		<u>23,331</u>	<u>24,291</u>	<u>22,800</u>	<u>24,512</u>	<u>24,512</u>	<u>24,512</u>	<u>24,512</u>

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

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

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

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

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

		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
Sheriff Trust								
Departmental Revenue								
Beginning Fund Balance	4000	141,715	173,203	193,000	249,313	249,313	249,313	249,313
Donations	4269	-	-	-	-	-	-	-
Local/Community Funding	4290	-	2,750	-	-	-	-	-
TCSO Search & Rescue Program	4335	37,341	1,338	35,000	35,000	35,000	35,000	35,000
Refunds & Reimbursements	4670	-	68	-	-	-	-	-
Miscellaneous Revenue	4690	-	-	-	-	-	-	-
Interest	4699	5,910	6,927	7,000	9,000	9,000	9,000	9,000
Total Revenues		184,966	184,286	235,000	293,313	293,313	293,313	293,313
Departmental Expense								
Materials & Services								
Office Supplies	6001	-	179	-	-	-	-	-
Operating Supplies	6005	903	5,134	5,000	3,000	3,000	3,000	3,000
Fuel & Lubricants	6030	65	-	200	200	200	200	200
Search & Rescue Program	6247	3,597	10,931	35,000	35,000	35,000	35,000	35,000
Search & Rescue Equipment	6249	2,231	18,580	47,500	47,500	47,500	47,500	47,500
Criminal Equipment	6250	-	-	-	-	170,613	170,613	170,613
Uniforms	6251	-	4,016	7,500	7,500	7,500	7,500	7,500
Printing & Advertising	7001	118	315	-	-	-	-	-
Books & Publications	7003	-	-	1,000	1,000	1,000	1,000	1,000
Memberships & Dues	7050	20	-	-	-	-	-	-
Travel/Training/Mileage	7080	3,660	1,221	7,500	25,000	25,000	25,000	25,000
R&M/Vehicles	7603	-	-	-	-	-	-	-
R&M/Equipment	7605	25	190	-	500	500	500	500
Rebates & Refunds	7880	-	-	-	-	-	-	-
Misc. Materials & Services	7899	1,145	853	3,000	3,000	3,000	3,000	3,000
Total Materials & Services		11,763	41,419	106,700	122,700	293,313	293,313	293,313
Capital Outlay								
Machinery/Equipment	9035	-	-	-	-	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	173,203	142,867	128,300	170,613	-	-	-
Total Unapp Ending Fund Bal		173,203	142,867	128,300	170,613	-	-	-
Total Expenditures		184,966	184,286	235,000	293,313	293,313	293,313	293,313
Sheriff Trust Revenues minus Expenditures		(0)	-	-	-	-	-	-

TILLAMOOK COUNTY
FY2026-27 Annual Budget



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

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
FY2026-27 Annual Budget



Fund: 111
Department: 11100

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Transient Lodging Tax	Account No.				Budget	Budget	Budget	Budget
Departmental Revenue								
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	7,700,000	7,700,000	7,700,000
Interest	4699	140,623	56,693	140,000	140,000	140,000	140,000	140,000
Total Revenues		10,285,575	8,025,504	7,140,000	7,840,000	7,840,000	7,840,000	7,840,000
Departmental Expense								
Materials & Services								
Computer Software & Licensing	6009	-	-	34,000	34,000	34,000	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	1,901,340	1,901,340	1,901,340
Contracted Services (Promotion-PCNV)	7105	-	-	25,000	25,000	25,000	25,000	25,000
Contracted Services	7105	53,769	-	-	-	-	-	-
Rebates & Refunds	7880	1,977	-	2,000	2,000	2,000	2,000	2,000
Miscellaneous	7899	-	75	-	-	-	-	-
Intercounty/Indirect Cost	8001	-	-	-	20,550	22,650	22,650	22,650
Total Materials & Services		1,425,042	2,276,226	2,163,650	2,002,890	1,984,990	1,984,990	1,984,990
Transfers Out								
Transfer to GF	9800	-	-	-	1,540,000	1,540,000	1,540,000	1,540,000
Transfer to GF (admin fees)	9800	129,705	138,555	155,000	134,450	132,350	132,350	132,350
Transfer to GF (Sheriff)	9801	-	-	10,000	35,000	45,000	45,000	45,000
Transfer to GF (FC)	9802	-	-	235,235	64,000	64,000	64,000	64,000
Transfer to Road Fund (Less GF Exp)	9810	2,159,271	2,221,913	1,945,000	2,155,000	2,155,000	2,155,000	2,155,000
Transfer to Parks	9827	-	100,100	100,000	100,000	100,000	100,000	100,000
Transfer to TLT Facilities	9885	6,221,840	2,522,390	2,531,115	1,808,660	1,818,660	1,818,660	1,818,660
Total Transfers Out		8,510,816	4,982,957	4,976,350	5,837,110	5,855,010	5,855,010	5,855,010
Operating Contingency								
Operating Contingency	9900	-	-	-	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	349,718	766,320	-	-	-	-	-
Total Unapp Ending Fund Bal		349,718	766,320	-	-	-	-	-
Total Expenditures		10,285,575	8,025,504	7,140,000	7,840,000	7,840,000	7,840,000	7,840,000
Transient Lodging Tax Revenues minus Expenditures		-	0	-	-	-	-	-

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
Transient Lodging Tax								
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2026 - June 30, 2027								
Transient Lodging Tax Summary								
Total Materials & Services		1,425,042	2,276,226	2,163,650	2,002,890	1,984,990	1,984,990	1,984,990
Total Transfers Out		8,510,816	4,982,957	4,976,350	5,837,110	5,855,010	5,855,010	5,855,010
Total Operating Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		<u>349,718</u>	<u>766,320</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transient Lodging Tax Totals		<u>10,285,575</u>	<u>8,025,504</u>	<u>7,140,000</u>	<u>7,840,000</u>	<u>7,840,000</u>	<u>7,840,000</u>	<u>7,840,000</u>

FY 21/22 Supplemental Budget BO #22-040 Increased Transient Lodging Tax \$2,995,000, Increased Transfer to Road Fund \$1,345,000 &

Transfer to TLT Facilities \$1,650,000

FY 22/23 Supplemental Budget BO #23-039 Increase in Transient Lodging Tax \$1,300,000, Increase Transfer to Road Fund & Materials & Services \$1,300,000

Current OMB Uniform Guidance Indirect Cost Allocation - \$22,650.62

Charged - \$22,650

TILLAMOOK COUNTY
FY2026-27 Annual Budget



Fund: 113
Department: 11300

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

TILLAMOOK COUNTY
FY2026-27 Annual Budget



		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
Clerk Records	Account No.	Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2026 - June 30, 2027								
Total Materials & Services		707	15,226	76,211	84,626	84,626	84,626	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>
Clerk's Records Totals		<u>91,639</u>	<u>102,854</u>	<u>76,211</u>	<u>84,626</u>	<u>84,626</u>	<u>84,626</u>	<u>84,626</u>

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

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

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

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

TILLAMOOK COUNTY
FY2026-27 Annual Budget



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

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

		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
PLCP		Account No.						
Departmental Revenue								
Beginning Fund Balance	4000	106,248	90,046	66,800	59,195	59,195	59,195	59,195
Fees	4301	53,038	52,296	60,000	150,000	150,000	150,000	150,000
Refunds & Reimbursements	4670	94	79	-	-	-	-	-
Miscellaneous Revenue	4690	-	-	-	-	-	-	-
Interest	4699	4,105	3,484	-	-	-	-	-
Total Revenues		163,485	145,905	126,800	209,195	209,195	209,195	209,195
Departmental Expense								
Personal Services								
Salaries								
Department Head	5100	14,653	15,245	16,100	18,500	19,100	19,100	19,100
Professional/Technical	5300	9,795	14,272	12,100	24,500	24,300	24,300	24,300
Administrative/Clerical	5400	2,343	2,063	2,400	2,600	2,600	2,600	2,600
Skilled/Service/Maint Worker	5500	8,880	5,975	10,700	-	-	-	-
Part-Time/Temporary	5600	-	-	-	-	-	-	-
AFSCME Incentive	5750	-	-	300	300	300	300	300
Leave Buy Out	5897	302	-	800	900	900	900	900
Total Salaries		35,973	37,555	42,400	46,800	47,200	47,200	47,200
Taxes & Benefits								
Employer's FICA	5950	2,631	2,753	3,400	3,800	3,800	3,800	3,800
OR Paid Family Medical Leave	5952	138	144	200	200	200	200	200
Worker Compensation	5955	238	351	900	900	900	900	900
Unemployment	5960	-	-	-	-	-	-	-
Health & Life Insurance	5965	14,045	13,642	14,012	16,020	16,950	16,950	16,950
Retirement	5970	11,918	12,995	14,051	15,440	15,530	15,530	15,530
OPSRP Retirement	5971	-	-	-	-	-	-	-
VEBA	5980	690	934	690	990	990	990	990
Uniform Allowance	5990	107	78	117	120	120	120	120
Total Taxes & Benefits		29,766	30,897	33,370	37,470	38,490	38,490	38,490
Total Personal Services		65,738	68,452	75,770	84,270	85,690	85,690	85,690
Total Full-Time Equivalent		0.50	0.60	0.50	0.50	0.50	0.50	0.50
Materials & Services								
Office Supplies	6001	-	-	300	300	300	300	300
Non-Capital Equipment	6004	-	-	-	-	-	-	-
Operating Supplies	6005	-	-	1,000	1,000	1,000	1,000	1,000
Computer Software & Licensing	6009	-	-	-	-	-	-	-
Fuel & Lubricants	6030	138	93	700	700	700	700	700
Travel/Training/Mileage	7080	-	-	1,000	1,000	1,000	1,000	1,000
R&M/Office Equipment	7601	-	-	1,000	1,000	1,000	1,000	1,000
R&M/Vehicles	7603	7	-	900	900	900	900	900
R&M/Equipment	7605	-	-	500	500	500	500	500
Inactive Employee Insurance	7881	1,485	1,493	1,400	-	-	-	-
Indirect Cost Allocation	8001	6,070	6,940	6,450	6,640	6,640	6,640	6,640
Total Materials & Services		7,700	8,526	13,250	12,040	12,040	12,040	12,040

TILLAMOOK COUNTY
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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	870	870	870
Vehicles	9030	-	-	-	-	-	-	-
Machinery/Equipment	9035	-	-	2,800	-	-	-	-
Total Capital Outlay		-	-	2,800	870	870	870	870
Operating Contingency								
Operating Contingency	9900	-	-	34,980	112,015	110,595	110,595	110,595
Total Contingency		-	-	34,980	112,015	110,595	110,595	110,595
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	209,195	209,195	209,195
PLCP Revenues minus Expenditures		-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Personal Services		65,738	68,452	75,770	84,270	85,690	85,690	85,690
Total Materials & Services		7,700	8,526	13,250	12,040	12,040	12,040	12,040
Total Capital Outlay		-	-	2,800	870	870	870	870
Total Contingency		-	-	34,980	112,015	110,595	110,595	110,595
Total Unappropriated Ending Fund Balance		90,046	68,927	-	-	-	-	-
PLCP Totals		163,485	145,905	126,800	209,195	209,195	209,195	209,195

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

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Fund: 120
Department: 12000

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
Dept. of Community Development/Building	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Departmental Revenue								
Beginning Fund Balance	4000	1,641,935	2,309,682	2,269,000	3,195,366	3,195,366	3,195,366	3,195,366
Leval A Planing Permits	4110	-	-	100,000	100,000	100,000	100,000	100,000
Plumbing Permits	4115	136,438	126,632	100,000	100,000	100,000	100,000	100,000
Electrical Permit	4116	207,217	236,418	175,000	175,000	175,000	175,000	175,000
Short Term Rental Inspection Fees	4118	83,200	49,500	30,000	30,000	30,000	30,000	30,000
Building Permits	4120	1,429,346	1,538,486	800,000	800,000	800,000	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	40,000	40,000	40,000
Intercounty/Revenue	4718	-	-	70,000	35,000	35,000	35,000	35,000
Total Revenues		3,600,024	4,387,512	3,584,000	4,475,366	4,475,366	4,475,366	4,475,366
Departmental Expense								
Personal Services								
Salaries								
Department Head	5100	43,352	43,972	97,500	50,900	53,200	53,200	53,200
Management/Supervisory	5200	50,881	52,730	131,400	239,400	230,600	230,600	230,600
Professional/Technical	5300	232,199	307,626	444,500	349,800	360,900	360,900	360,900
Administrative/Clerical	5400	132,484	138,237	166,100	188,200	187,900	187,900	187,900
Part Time/Temporary	5600	-	619	-	-	-	-	-
AFSCME Incentive	5750	-	-	4,300	4,900	4,800	4,800	4,800
Out of Class	5896	-	2,425	1,700	1,700	1,700	1,700	1,700
Leave Buy Out	5897	1,033	4,071	16,200	16,000	16,100	16,100	16,100
Overtime	5899	382	1,123	1,000	1,000	1,000	1,000	1,000
Total Salaries		460,330	550,802	862,700	851,900	856,200	856,200	856,200
Taxes & Benefits								
Employer's FICA	5950	34,238	41,110	68,600	67,600	68,000	68,000	68,000
OR Paid Family Medical Leave	5952	1,790	2,150	3,400	3,400	3,400	3,400	3,400
Worker Compensation	5955	4,512	5,702	10,500	10,000	10,000	10,000	10,000
Unemployment	5960	-	-	-	-	-	-	-
Health & Life Insurance	5965	109,303	119,608	191,229	227,380	229,350	229,350	229,350
Retirement	5970	202,870	199,348	214,180	156,310	150,490	150,490	150,490
OPSRP Retirement	5971	-	-	11,698	34,770	36,510	36,510	36,510
VEBA	5980	8,956	13,812	13,924	17,050	16,910	16,910	16,910
Uniform Allowance	5990	675	1,376	1,560	1,560	1,560	1,560	1,560
Total Taxes & Benefits		362,345	383,106	515,091	518,070	516,220	516,220	516,220
Total Personal Services		822,674	933,909	1,377,791	1,369,970	1,372,420	1,372,420	1,372,420
Total Full-Time Equivalent		7.49	8.59	9.64	9.59	9.59	9.59	9.59
Materials & Services								
Office Supplies	6001	2,332	2,296	2,500	2,500	2,500	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	2,500	2,500	2,500
Small Tools & Minor Equipment	6007	-	-	700	500	500	500	500
Computer Software & Licensing	6009	19,500	13,932	15,000	1,000	1,000	1,000	1,000
Computer Supplies	6011	-	1,200	500	500	500	500	500
Fuel & Lubricants	6030	13,113	13,762	12,000	9,000	9,000	9,000	9,000
Uniforms	6251	890	16	1,500	1,500	1,500	1,500	1,500
Printing & Advertising	7001	2,654	170	2,500	2,500	2,500	2,500	2,500
Books & Publications	7003	1,697	934	1,500	3,500	3,500	3,500	3,500
Postage & Shipping	7005	644	689	1,000	1,000	1,000	1,000	1,000
Telephone	7007	6,297	8,749	5,000	5,500	5,500	5,500	5,500
Bank Fees	7013	24,172	22,450	20,000	17,000	17,000	17,000	17,000
Memberships & Dues	7050	440	565	1,200	1,500	1,500	1,500	1,500

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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
Travel/Training/Mileage	7080	8,511	2,499	7,000	7,000	7,000	7,000	7,000
Contracted Services	7105	230,978	323,024	500,000	150,000	150,000	150,000	150,000
Legal	7110	2,119	184	2,000	2,000	2,000	2,000	2,000
Rent	7401	13,344	13,744	21,380	20,000	20,000	20,000	20,000
Utilities	7410	2,018	2,217	3,000	3,000	3,000	3,000	3,000
Janitorial Services	7430	1,438	1,565	2,000	2,000	2,000	2,000	2,000
Janitorial Supplies	7431	190	168	250	350	350	350	350
R&M/Building & Grounds	7450	16	16	200	200	200	200	200
R&M/Office Equipment	7601	1,681	2,897	2,500	1,500	1,500	1,500	1,500
R&M/Vehicles	7603	5,809	11,358	5,000	10,000	10,000	10,000	10,000
Rebates & Refunds	7880	18,994	7,864	10,000	10,000	10,000	10,000	10,000
Inactive Employee Insurance	7881	2,688	5,040	14,000	16,000	16,000	16,000	16,000
Misc Materials & Services	7899	236	416	700	-	-	-	-
Indirect Cost Allocation	8001	93,400	66,410	75,420	77,700	88,630	88,630	88,630
Intercounty/Insurance	8002	8,407	7,244	10,100	11,110	11,110	11,110	11,110
Total Materials & Services		465,919	521,831	721,950	359,360	370,290	370,290	370,290
Capital Outlay								
Furniture/Fixtures	9015	-	1,355	2,000	-	-	-	-
Computers/Office Equipment	9020	1,748	2,189	15,000	6,300	6,300	6,300	6,300
Vehicles	9030	-	70,921	35,000	-	-	-	-
Total Capital Outlay		1,748	74,465	52,000	6,300	6,300	6,300	6,300
Operating Contingency								
Operating Contingency	9900	-	-	100,000	100,000	100,000	100,000	100,000
Total Contingency		-	-	100,000	100,000	100,000	100,000	100,000
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	2,309,682	2,857,307	1,332,259	2,639,736	2,626,356	2,626,356	2,626,356
Total Unapp Ending Fund Bal		2,309,682	2,857,307	1,332,259	2,639,736	2,626,356	2,626,356	2,626,356
Total Expenditures		3,600,024	4,387,512	3,584,000	4,475,366	4,475,366	4,475,366	4,475,366
Dept. of Community Dev Revenues minus Expenditures		0	-	-	-	-	-	-

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		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
Dept. of Community Development/Building	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
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	1,372,420	1,372,420	1,372,420
Total Materials & Services		465,919	521,831	721,950	359,360	370,290	370,290	370,290
Total Capital Outlay		1,748	74,465	52,000	6,300	6,300	6,300	6,300
Total Contingency		-	-	100,000	100,000	100,000	100,000	100,000
Total Unappropriated Ending Fund Balance		2,309,682	2,857,307	1,332,259	2,639,736	2,626,356	2,626,356	2,626,356
Department of Community Development/Building		3,600,024	4,387,512	3,584,000	4,475,366	4,475,366	4,475,366	4,475,366

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

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Fund: 121
Department: 12100

		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
TLT Facilities								
Departmental Revenue								
Beginning Fund Balance	4000	3,851,551	5,693,038	4,372,290	2,432,650	2,432,650	2,432,650	2,432,650
Refunds & Reimbursements	4670	-	-	-	-	-	-	-
Miscellaneous Revenue	4690	-	-	-	-	-	-	-
Interest	4699	83,587	167,310	100,000	100,000	100,000	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	1,818,660	1,818,660	1,818,660
Total Revenues		10,156,978	15,949,907	7,003,405	4,341,310	4,351,310	4,351,310	4,351,310
Departmental Expense								
Materials & Services								
Contracted Services (Allocated)	7105	1,417,388	1,866,641	496,655	230,000	230,000	230,000	230,000
Contracted Services (Unallocated)	7105	-	-	4,746,750	2,840,910	2,848,260	2,848,260	2,454,839
Permit Fees	7650	-	1,565	-	-	-	-	-
Misc. Materials & Services	7899	-	-	-	-	-	-	-
Indirect Cost Allocation	8001	-	-	-	10,400	13,050	13,050	13,050
Total Materials & Services		1,417,388	1,868,206	5,243,405	3,081,310	3,091,310	3,091,310	2,697,889
Capital Outlay								
Machinery/Equipment	9035	-	-	-	-	-	-	-
Land Acquisition	9050	-	-	10,000	10,000	10,000	10,000	10,000
Total Capital Outlay		-	-	10,000	10,000	10,000	10,000	10,000
Transfers Out								
Transfer to GF (HB4148 50% on Hand)	9800	-	-	-	-	-	-	393,421
Transfer to Fair	9820	-	-	750,000	250,000	250,000	250,000	250,000
Transfer to Parks	9827	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Transfer to PC/Wood Pkg Mgmt	9887	4,463,940	798,590	-	-	-	-	-
Total Transfers Out		4,463,940	798,590	1,750,000	1,250,000	1,250,000	1,250,000	1,643,421
Operating Contingency								
Operating Contingency	9900	-	-	-	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	4,275,650	13,283,111	-	-	-	-	-
Total Unapp Ending Fund Bal		4,275,650	13,283,111	-	-	-	-	-
Total Expenditures		5,693,038	15,949,907	7,003,405	4,341,310	4,351,310	4,351,310	4,351,310
TLT Facilities Revenues minus Expenditures		-	-	-	-	-	-	-

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TLT Facilities	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
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	3,091,310	3,091,310	2,697,889
Total Capital Outlay		-	-	10,000	10,000	10,000	10,000	10,000
Total Transfers Out		4,463,940	798,590	1,750,000	1,250,000	1,250,000	1,250,000	1,643,421
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>
TLT Facilities Totals		<u>10,156,978</u>	<u>15,949,907</u>	<u>7,003,405</u>	<u>4,341,310</u>	<u>4,351,310</u>	<u>4,351,310</u>	<u>4,351,310</u>

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

ALLOCATED (Carryover)

North County Recreation District	Aquatic Center	\$230,000
		\$230,000

UNALLOCATED (New)

Pioneer Museum	Annual Allocation 26-27	\$250,000
Salmonberry Trail Foundation	Annual Allocation 26-27	\$100,000
County - Parks	Temporary 2026 Facilities	\$16,000
County - Facilities	Jensen Intersection Design	\$200,000
County - Public Works/Parks	Paving Oceanside Parking Lot	\$30,000
Netarts Boat Basin Enhancement		\$45,000
Facilities Plan		\$50,000
State Forests Trust of Oregon		\$180,000
To Be Determined		\$1,977,260
		\$2,850,910

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Fund: 122
Department: 12200

		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
Community Development Workforce Housing								
Account No.								
Departmental Revenue								
Beginning Fund Balance	4000	2,079,885	1,982,766	1,418,000	538,596	613,596	613,596	613,596
Short Term Rental License Fee	4119	670,500	610,575	642,000	630,000	630,000	630,000	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	20,000	20,000	20,000
Total Revenues		2,878,220	2,948,282	2,070,000	1,188,596	1,263,596	1,263,596	1,263,596
Departmental Expense								
Personal Services								
Salaries								
Department Head	5100	-	-	-	29,100	30,500	30,500	30,500
Professional/Technical	5300	49,545	67,456	75,100	78,800	78,000	78,000	78,000
Administrative/Clerical	5400	-	-	67,200	79,300	65,900	65,900	65,900
Part Time/Temporary	5600	267	-	-	-	-	-	-
AFSCME Incentive	5750	-	-	600	1,200	1,200	1,200	1,200
Leave Buy Out	5897	-	-	3,200	3,900	3,500	3,500	3,500
Overtime	5899	23	-	-	-	-	-	-
Total Salaries		49,835	67,456	146,100	192,300	179,100	179,100	179,100
Taxes & Benefits								
Employer's FICA	5950	3,742	5,077	13,600	16,300	14,800	14,800	14,800
OR Paid Family Medical Leave	5952	196	265	700	800	800	800	800
Worker Compensation	5955	588	702	2,000	2,300	2,100	2,100	2,100
Health & Life Insurance	5965	8,332	9,978	51,959	38,790	48,530	48,530	48,530
Retirement	5970	33,955	31,849	40,140	48,040	42,940	42,940	42,940
OPSRP Retirement	5971	-	-	2,655	7,320	3,490	3,490	3,490
VEBA	5980	1,035	1,880	3,450	5,030	4,760	4,760	4,760
Total Taxes & Benefits		47,848	49,752	114,504	118,580	117,420	117,420	117,420
Total Personal Services		97,683	117,208	260,604	310,880	296,520	296,520	296,520
Total Full-Time Equivalent		1.00	1.00	2.50	2.40	2.40	2.40	2.40
Materials & Services								
Office Supplies	6001	-	-	500	500	500	500	500
Non-Capital Equipment	6004	229	81	700	-	-	-	-
Computer Software & Licensing	6009	-	-	1,000	500	500	500	500
Uniforms	6251	43	-	200	150	150	150	150
Printing & Advertising	7001	1,874	291	3,000	2,000	2,000	2,000	2,000
Books & Publications	7003	-	-	500	500	500	500	500
Postage & Shipping	7005	-	-	1,500	1,000	1,000	1,000	1,000
Telephone	7007	114	-	-	-	-	-	-
Public Relations	7022	-	-	3,000	1,000	1,000	1,000	1,000
Memberships & Dues	7050	-	-	500	-	-	-	-
Travel/Training/Mileage	7080	460	163	3,500	1,500	1,500	1,500	1,500
Contracted Services	7105	787,075	1,065,782	600,130	600,000	800,000	800,000	800,000
Legal	7110	-	-	500	1,000	1,000	1,000	1,000
Rent	7401	4,800	6,108	7,000	6,500	6,500	6,500	6,500
Utilities	7410	716	1,015	1,000	900	900	900	900

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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
Community Development Workforce Housing								
Janitorial Services	7430	633	675	750	900	900	900	900
Janitorial Supplies	7431	107	84	150	200	200	200	200
R&M/Building & Grounds	7450	16	16	50	50	50	50	50
R&M/Office Equipment	7601	-	-	250	300	300	300	300
Rebates & Refunds	7880	1,650	39,075	5,000	5,000	5,000	5,000	5,000
Misc. Materials & Services	7899	-	-	700	-	-	-	-
Indirect Cost Allocation	8001	-	-	-	-	12,360	12,360	12,360
Total Materials & Services		797,716	1,113,291	629,930	622,000	834,360	834,360	834,360
Capital Outlay								
Computers/Office Equipment	9020	55	-	5,000	-	-	-	-
Total Capital Outlay		55	-	5,000	-	-	-	-
Transfers Out								
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	-	-	-	-
Total Transfers		-	908,288	491,870	-	-	-	-
Operating Contingency								
Operating Contingency	9900	-	-	-	50,000	50,000	50,000	50,000
Total Contingency		-	-	-	50,000	50,000	50,000	50,000
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	1,982,766	809,495	682,596	205,716	82,716	82,716	82,716
Total Unapp Ending Fund Bal		1,982,766	809,495	682,596	205,716	82,716	82,716	82,716
Total Expenditures		2,878,220	2,948,282	2,070,000	1,188,596	1,263,596	1,263,596	1,263,596
Comm. Dev. Workforce Hsg Revenues minus Expenditures		(0)	-	-	-	-	-	-

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

Total Personal Services	97,683	117,208	260,604	310,880	296,520	296,520	296,520
Total Materials & Services	797,716	1,113,291	629,930	622,000	834,360	834,360	834,360
Total Capital Outlay	55	-	5,000	-	-	-	-
Total Transfers Out	-	908,288	491,870	-	-	-	-
Total Contingency	-	-	-	50,000	50,000	50,000	50,000
Total Unappropriated Ending Fund Balance	1,982,766	809,495	682,596	205,716	82,716	82,716	82,716
Community Development Workforce Housing Totals	2,878,220	2,948,282	2,070,000	1,188,596	1,263,596	1,263,596	1,263,596

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

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

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

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

Total Materials & Services	85,544	10,954	100,000	125,550	125,550	125,550	125,550
Total Capital Outlay	-	-	-	45,000	45,000	45,000	45,000
Total Contingency	-	-	50,000	-	-	-	-
Total Unappropriated Ending Fund Balance	552,049	641,095	450,000	405,260	405,260	405,260	405,260
Computer Reserve Totals	637,593	652,049	600,000	575,810	575,810	575,810	575,810

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

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
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Parks Department								
Departmental Revenue								
Beginning Fund Balance	4000	4,325,909	4,805,164	5,075,000	6,029,977	6,029,977	6,029,977	6,029,977
Federal Grants	4225	-	-	-	150,000	150,000	150,000	150,000
RV Registration	4275	-	-	-	-	-	-	-
Fees	4301	2,071,488	2,180,000	2,290,286	2,187,271	2,187,271	2,187,271	2,187,271
Restitution	4615	25	25	25	20	20	20	20
Refunds & Reimbursements	4670	1,596	3,429	1,700	815	815	815	815
Miscellaneous Revenue	4690	246	15,478	125	500	500	500	500
Sale of Assets	4695	-	-	-	5,000	5,000	5,000	5,000
Interest	4699	182,409	209,961	162,000	220,000	220,000	220,000	220,000
Intercounty/PC Woods Pkg Mgmt	4716	52,042	90,160	82,000	86,080	86,080	86,080	86,080
Subtotal - Parks	13200	2,307,807	2,499,053	2,536,136	2,649,686	2,649,686	2,649,686	2,649,686
Federal Grants	4225	-	-	-	25,000	25,000	25,000	25,000
Marine Fuel Tax	4264	-	-	-	-	-	-	-
Fees	4301	238,476	259,368	240,000	248,684	248,684	248,684	248,684
Refunds & Reimbursements	4670	412	1,072	600	250	250	250	250
Miscellaneous Revenue	4690	-	-	-	180	180	180	180
Interest	4699	27	14	20	20	20	20	20
Intercounty/PC Woods Pkg Mgmt	4716	232	295	35	185	185	185	185
Subtotal - Boatramps	13201	239,147	260,749	240,655	274,319	274,319	274,319	274,319
Coronavirus Relief Fund	4225	-	-	-	-	-	-	-
Donations	4269	-	-	-	-	-	-	-
RV Registration	4275	395,472	408,603	400,000	400,000	400,000	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	100,000	100,000	100,000
Transfer from TLT Facilities	4825	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Subtotal - Projects	13202	481,771	498,901	1,521,228	1,500,000	1,500,000	1,500,000	1,500,000
Total Revenues		7,354,635	8,063,867	9,373,019	10,453,982	10,453,982	10,453,982	10,453,982
Operations Expense								
Personal Services								
Salaries								
Department Head	5100	59,955	88,833	108,100	117,300	52,300	52,300	52,300
Management/Supervisory	5200	16,171	39,005	45,100	70,200	56,900	56,900	56,900
Administrative/Clerical	5400	51,981	119,825	161,200	259,800	162,900	162,900	162,900
Skilled/Service/Maintenance	5500	196,155	285,896	375,500	421,500	334,700	334,700	334,700
Part-Time/Temporary	5600	6,787	63,223	20,100	86,800	86,800	86,800	86,800
AFSCME Incentive	5750	-	-	4,600	6,000	6,000	6,000	6,000
Out of Class	5896	-	-	4,000	4,000	4,000	4,000	4,000
Leave Buy Out	5897	14,623	-	13,300	16,800	11,700	11,700	11,700
Overtime	5899	1,903	4,429	5,000	-	-	-	-
Total Salaries		347,576	601,211	736,900	982,400	715,300	715,300	715,300
Taxes & Benefits								
Employer's FICA	5950	26,220	44,685	58,300	77,800	56,400	56,400	56,400
OR Paid Family Medical Leave	5952	1,351	6,046	2,900	3,900	2,800	2,800	2,800
Worker Compensation	5955	7,594	8,872	17,500	25,100	20,200	20,200	20,200
Unemployment	5960	-	146	-	-	-	-	-
Health & Life Insurance	5965	95,451	158,432	204,791	277,610	210,070	210,070	210,070
Retirement	5970	127,355	175,425	209,178	277,540	197,560	197,560	197,560

TILLAMOOK COUNTY
FY2026-27 Annual Budget



		2023-2024	2024-2025	2025-2026	2026-2027 Requested	2026-2027 Proposed	2026-2027 Approved	2026-2027 Adopted
	Account No.	Actuals	Actuals	Budget	Budget	Budget	Budget	Budget
Parks Department								
OPSRP Retirement	5971	-	-	4,190	6,040	2,810	2,810	2,810
Moving Reimbursement	5975	1,500	-	-	-	-	-	-
VEBA	5980	6,780	19,676	17,041	29,700	20,810	20,810	20,810
Uniform Allowance	5990	1,582	1,434	1,318	2,290	1,770	1,770	1,770
Total Taxes & Benefits		267,832	414,715	515,218	699,980	512,420	512,420	512,420
Total Personal Services		615,408	1,015,926	1,252,118	1,682,380	1,227,720	1,227,720	1,227,720
Total Full-Time Equivalent		17.44	7.06	11.93	14.40	10.25	10.25	10.25
Materials & Services								
Office Supplies	6001	1,241	3,410	3,600	3,000	3,000	3,000	3,000
Non-Capital Equipment	6004	7,231	3,637	6,200	5,500	5,500	5,500	5,500
Operating Supplies	6005	43,704	56,499	45,000	44,500	44,500	44,500	44,500
Small Tools & Minor Equipment	6007	1,392	1,481	2,500	2,450	2,450	2,450	2,450
Computer Software & Licensing	6009	18,400	23,407	20,500	22,000	22,000	22,000	22,000
Computer Supplies	6011	837	11	300	300	300	300	300
Fuel & Lubricants	6030	25,730	25,759	48,250	38,000	38,000	38,000	38,000
Uniforms	6251	8,702	904	3,500	2,800	2,800	2,800	2,800
Outreach	6501	-	1,671	-	2,000	2,000	2,000	2,000
Printing & Advertising	7001	21,540	12,332	20,000	15,000	15,000	15,000	15,000
Postage & Shipping	7005	1,321	785	1,200	1,200	1,200	1,200	1,200
Telephone	7007	12,132	12,924	15,000	13,500	13,500	13,500	13,500
Network Fees	7012	7,427	7,567	7,000	7,500	7,500	7,500	7,500
Bank Fees	7013	64,314	56,802	52,000	64,500	64,500	64,500	64,500
Transient Lodging Tax	7015	250,597	165,089	150,000	228,330	228,330	228,330	228,330
Insurance & Deductibles	7020	-	42	750	750	750	750	750
Memberships & Dues	7050	2,295	610	1,000	1,000	1,000	1,000	1,000
Travel/Training/Mileage	7080	4,052	5,870	7,500	9,500	9,500	9,500	9,500
Contracted Services	7105	322,122	166,830	143,500	150,000	150,000	150,000	150,000
Legal	7110	8,995	1,547	3,500	9,000	9,000	9,000	9,000
Lab Tests	7210	740	240	300	450	450	450	450
Medical Services	7211	-	-	100	-	-	-	-
Utilities	7410	49,222	55,253	57,000	68,000	68,000	68,000	68,000
Water Fees	7415	24,341	27,821	35,000	35,000	35,000	35,000	35,000
Sewer Fees	7416	76,832	73,363	75,000	79,000	79,000	79,000	79,000
Garbage Collection	7420	82,565	84,418	85,000	102,000	102,000	102,000	102,000
Janitorial Supplies	7431	21,556	36,269	35,000	36,500	36,500	36,500	36,500
R&M/Building & Grounds	7450	42,032	53,613	45,000	65,000	65,000	65,000	65,000
R&M/Office Equipment	7601	476	66	1,000	1,000	1,000	1,000	1,000
R&M/Vehicles	7603	13,723	10,947	12,000	16,000	16,000	16,000	16,000
R&M/Equipment	7605	10,815	14,323	18,000	18,000	18,000	18,000	18,000
Equipment Rental	7610	56	1,378	2,500	1,500	1,500	1,500	1,500
Chemical Toilets	7704	24,549	29,342	33,000	31,000	31,000	31,000	31,000
Tow Abandoned Vehicles	7831	-	-	3,000	1,500	1,500	1,500	1,500
Rebates & Refunds	7880	-	-	100	-	-	-	-
Inactive Employee Insurance	7881	5,376	5,040	8,200	5,500	5,500	5,500	5,500
Misc Materials & Services	7899	2,293	901	2,000	1,500	1,500	1,500	1,500
Indirect Cost Allocation	8001	136,920	154,650	211,110	183,610	183,610	183,610	183,610
Intercounty/Insurance	8002	35,176	39,244	42,300	46,530	46,530	46,530	46,530
Intercounty/Parks	8017	-	-	150,000	-	-	-	-
Total Materials & Services		1,328,704	1,134,045	1,346,910	1,312,920	1,312,920	1,312,920	1,312,920

TILLAMOOK COUNTY
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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
Parks Department								
Capital Outlay								
Furniture/Fixtures	9015	-	-	-	-	-	-	-
Computers/Office Equipment	9020	4,105	8,874	1,500	2,500	2,500	2,500	2,500
Vehicles	9030	15,632	-	-	-	-	-	-
Total Capital Outlay		19,736	8,874	1,500	2,500	2,500	2,500	2,500
Total Operations Expenditures		1,963,848	2,158,844	2,600,528	2,997,800	2,543,140	2,543,140	2,543,140
Operations Revenue minus Expenditures		343,959	340,209	(64,392)	(348,114)	106,546	106,546	106,546
Boatramps Expense 13201								
Personal Services								
Salaries								
Department Head	5100	-	8,895	-	-	63,900	63,900	63,900
Management/Supervisory	5200	5,845	16,963	22,200	-	12,500	12,500	12,500
Administrative/Clerical	5400	24,580	62,123	78,600	-	95,800	95,800	95,800
Skilled/Service/Maintenance	5500	49,430	71,018	69,900	-	82,500	82,500	82,500
Part-Time/Temporary	5600	1,630	15,777	97,600	44,200	44,200	44,200	44,200
AFSCME Incentive	5750	-	-	1,700	1,800	1,800	1,800	1,800
Out of Class	5896	-	-	1,000	1,000	1,000	1,000	1,000
Leave Buy Out	5897	-	-	3,300	-	4,900	4,900	4,900
Overtime	5899	765	1,504	2,000	2,000	2,000	2,000	2,000
Total Salaries		82,250	176,281	276,300	49,000	308,600	308,600	308,600
Taxes & Benefits								
Employer's FICA	5950	6,133	13,101	21,900	3,700	24,500	24,500	24,500
OR Paid Family Medical Leave	5952	320	685	1,100	200	1,300	1,300	1,300
Worker Compensation	5955	1,801	3,110	8,600	-	5,900	5,900	5,900
Unemployment	5960	-	-	-	-	-	-	-
Health & Life Insurance	5965	23,107	43,253	47,949	-	73,730	73,730	73,730
Retirement	5970	29,348	54,695	58,055	-	77,600	77,600	77,600
OPSRP Retirement	5971	-	-	-	-	3,170	3,170	3,170
VEBA	5980	1,960	6,684	5,039	-	8,900	8,900	8,900
Uniform Allowance	5990	350	316	242	-	790	790	790
Total Taxes & Benefits		63,020	121,844	142,885	3,900	195,890	195,890	195,890
Total Personal Services		145,270	298,124	419,185	52,900	504,490	504,490	504,490
Total Full-Time Equivalent		1.61	5.56	1.94	-	4.15	4.15	4.15
Materials & Services								
Office Supplies	6001	292	1,027	500	600	600	600	600
Non-Capital Equipment	6004	746	1,136	1,200	600	600	600	600
Small Tools & Minor Equipment	6007	145	1,050	600	300	300	300	300
Computer Software & Licensing	6009	108	146	100	100	100	100	100
Computer Supplies	6011	-	5	50	25	25	25	25
Fuel & Lubricants	6030	13,717	8,813	9,000	10,500	10,500	10,500	10,500
Uniforms	6251	2,300	266	1,000	500	500	500	500
Outreach	6501	-	12	-	-	-	-	-
Printing & Advertising	7001	4,908	5,713	6,000	6,000	6,000	6,000	6,000
Postage & Shipping	7005	430	795	500	800	800	800	800
Telephone	7007	4,090	4,297	4,300	4,300	4,300	4,300	4,300
Bank Fees	7013	1,989	4,707	2,650	3,000	3,000	3,000	3,000
Travel/Training/Mileage	7080	-	-	-	-	-	-	-
Contracted Services	7105	81,977	16,937	10,000	25,000	25,000	25,000	25,000
Lab Tests	7210	-	-	-	-	-	-	-
Medical Services	7211	-	-	-	-	-	-	-
Utilities	7410	3,031	3,154	3,200	3,700	3,700	3,700	3,700
Water Fees	7415	2,345	2,351	3,000	2,500	2,500	2,500	2,500
Sewer Fees	7416	4,510	3,975	4,800	4,800	4,800	4,800	4,800

TILLAMOOK COUNTY
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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
Parks Department	Account No.				Budget	Budget	Budget	Budget
Garbage Collection	7420	4,648	4,770	8,500	6,500	6,500	6,500	6,500
Janitorial Supplies	7431	4,625	7,841	9,000	8,000	8,000	8,000	8,000
R&M/Building & Grounds	7450	5,253	6,003	29,228	13,000	13,000	13,000	13,000
R&M/Vehicles	7603	6,211	4,418	3,000	6,000	6,000	6,000	6,000
R&M/Equipment	7605	594	1,168	1,200	1,200	1,200	1,200	1,200
Equipment Rental	7610	1,000	-	1,000	500	500	500	500
Permit Fees	7650	-	990	-	40,000	40,000	40,000	40,000
Boat Basin Maintenance	7702	-	-	-	-	-	-	-
Chemical Toilets	7704	11,811	12,110	15,500	14,500	14,500	14,500	14,500
Tow Abandoned Vehicles	7831	361	225	500	300	300	300	300
Rebates & Refunds	7880	-	-	-	-	-	-	-
Misc Materials & Services	7899	-	379	400	400	400	400	400
Total Materials & Services		155,090	92,289	115,228	153,125	153,125	153,125	153,125
Capital Outlay								
Furniture/Fixtures	9015	-	-	-	-	-	-	-
Computers/Office Equipment	9020	396	1,275	-	-	-	-	-
Vehicles	9030	32,945	-	-	-	-	-	-
Total Capital Outlay		33,341	1,275	-	-	-	-	-
Total Boatramps Expenditures		333,701	391,688	534,413	206,025	657,615	657,615	657,615
Boatramps Revenue minus Expenditures		(94,554)	(130,939)	(293,758)	68,294	(383,296)	(383,296)	(383,296)
Projects Expense	13202							
Materials & Services								
Non-Capital Equipment	6004	12,127	872	4,000	10,000	10,000	10,000	10,000
Small Tools & Minor Equipment	6007	-	-	-	-	-	-	-
Contracted Services	7105	12,495	879	1,233,500	250,000	250,000	250,000	250,000
R&M/Building & Grounds	7450	10,342	23,096	90,300	50,000	50,000	50,000	50,000
R&M/Equipment	7605	-	-	33,000	500	500	500	500
Permit Fees	7650	-	1,768	25,000	20,000	20,000	20,000	20,000
Total Materials & Services		34,964	26,614	1,385,800	330,500	330,500	330,500	330,500
Capital Outlay								
Software	9025	-	-	-	-	-	-	-
Vehicles	9030	177,804	-	66,000	32,000	32,000	32,000	32,000
Machinery/Equipment	9035	39,155	42,630	66,034	131,000	131,000	131,000	131,000
Infrastructure/New Construction	9081	-	-	1,575,150	785,000	785,000	785,000	785,000
Infrastructure/County Parks	9084	-	-	550,000	579,005	579,005	579,005	579,005
Total Capital Outlay		216,958	42,630	2,257,184	1,527,005	1,527,005	1,527,005	1,527,005
Total Projects Expenditures		251,922	69,244	3,642,984	1,857,505	1,857,505	1,857,505	1,857,505
Transfers Out								
Transfer to General Fund	9800	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Transfers Out		-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Operating Contingency								
Operating Contingency	9900	-	-	150,000	150,000	150,000	150,000	150,000
Total Contingency		-	-	150,000	150,000	150,000	150,000	150,000

TILLAMOOK COUNTY
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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
Parks Department								
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	4,805,164	5,444,090	1,445,094	4,242,652	4,245,722	4,245,722	4,245,722
Total Unapp Ending Fund Bal		4,805,164	5,444,090	1,445,094	4,242,652	4,245,722	4,245,722	4,245,722
Projects Revenue minus Expenditures		(249,405)	(209,270)	1,358,150	1,279,820	1,276,750	1,276,750	1,276,750
Parks Dept Total Revenues minus Expenditures		0	-	-	-	-	-	-
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	1,732,210	1,732,210	1,732,210
Total Materials & Services		1,518,758	1,252,948	2,847,938	1,796,545	1,796,545	1,796,545	1,796,545
Total Capital Outlay		270,035	52,778	2,258,684	1,529,505	1,529,505	1,529,505	1,529,505
Total Transfers Out		-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Contingency		-	-	150,000	150,000	150,000	150,000	150,000
Total Unappropriated Ending Fund Balance		4,805,164	5,444,090	1,445,094	4,242,652	4,245,722	4,245,722	4,245,722
Parks Department Totals		7,354,635	8,063,867	9,373,019	10,453,982	10,453,982	10,453,982	10,453,982

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
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Fund: 133
Department: 13300

		2023-2024	2024-2025	2025-2026	2026-2027 Requested Budget	2026-2027 Proposed Budget	2026-2027 Approved Budget	2026-2027 Adopted Budget
Pacific City/Woods Parking Mgmt Plan	Account No.	Actuals	Actuals	Budget				
Departmental Revenue								
Beginning Fund Balance	4000	446,396	(78,447)	287,700	240,000	240,000	240,000	240,000
State Grants	4250	-	750,000	-	-	-	-	-
Rent	4280	7,387	-	-	-	-	-	-
Parking (Annual Fees)	4301	-	828	2,000	2,000	2,000	2,000	2,000
Parking (Daily Fees)	4341	246,277	160,305	360,000	360,000	360,000	360,000	360,000
Utility Fees	4366	-	-	2,000	2,000	2,000	2,000	2,000
Refunds & Reimbursements	4670	1	26,053	-	-	-	-	-
Interest	4699	53,943	3,839	-	-	330	330	330
Transfer from TLT	4808	4,463,940	798,590	-	-	-	-	-
Transfer from TLT Facilities	4825	-	-	-	-	-	-	-
Total Revenues		5,217,939	1,661,168	651,700	604,000	604,330	604,330	604,330
Departmental Expense								
Personal Services								
Salaries								
Professional/Technical	5300	-	-	-	-	-	-	-
Skilled/Service/Maintenance	5500	-	-	-	-	-	-	-
Part-Time/Temporary	5600	8,421	7,895	-	-	-	-	-
Leave Buy Out	5897	-	-	-	-	-	-	-
Overtime	5899	-	-	-	-	-	-	-
Total Salaries		8,421	7,895	-	-	-	-	-
Taxes & Benefits								
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	-	-	-	-	-	-	-
Total Taxes & Benefits		2,034	6,169	-	-	-	-	-
Total Personal Services		10,455	14,064	-	-	-	-	-
Total Full-Time Equivalent		-	-	-	-	-	-	-
Materials & Services								
Office Supplies	6001	-	94	-	-	-	-	-
Non-Cap Equipment	6004	4,011	-	-	-	-	-	-
Fuel & Lubricants	6030	-	-	-	-	-	-	-
Uniforms	6251	-	-	100	-	-	-	-
Printing & Advertising	7001	736	-	500	1,500	1,500	1,500	1,500
Postage & Shipping	7005	-	78	-	-	-	-	-
Bank Fees	7013	10,161	5,728	15,000	16,000	16,000	16,000	16,000
Contracted Services	7105	698,215	148,996	445,100	402,000	402,000	402,000	402,000
Utilities	7410	2,530	668	-	-	-	-	-
R&M/Building & Grounds	7450	-	-	45,000	22,000	22,000	22,000	22,000
R&M/Vehicles	7603	-	-	-	-	-	-	-
Permit Fees	7650	105	210	-	-	-	-	-
Misc Materials & Services	7899	1,403	1,295	1,000	1,000	1,000	1,000	1,000
Intercounty/Indirect	8001	-	-	-	3,500	3,830	3,830	3,830

TILLAMOOK COUNTY
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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
Pacific City/Woods Parking Mgmt Plan								
Intercounty/Parks	8017	52,574	90,455	145,000	158,000	158,000	158,000	158,000
Total Materials & Services		769,734	247,523	651,700	604,000	604,330	604,330	604,330
Capital Outlay								
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	-	-	-	-	-
Operating Contingency								
Operating Contingency	9900	-	-	-	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Unapp Ending Fund Bal								
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	604,330	604,330	604,330
Pacific City/Wood Revenues minus Expenditures		-	-	-	-	-	-	-
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	604,330	604,330	604,330
Total Capital Outlay		4,516,196	1,298,892	-	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		(78,447)	100,689	-	-	-	-	-
Pacific City/Woods Parking Mgmt Plan Totals		5,217,939	1,661,168	651,700	604,000	604,330	604,330	604,330

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
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Fund: 142
Department: 14200

		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
Community Corrections								
Departmental Revenue								
Beginning Fund Balance	4000	2,274,549	2,389,960	2,239,000	2,228,709	2,228,709	2,228,709	2,228,709
Federal Grants	4225	-	1,644	-	-	-	-	-
Department of Corrections	4250	740,256	834,157	723,330	717,540.00	717,540.00	717,540.00	717,540.00
Measure 57	4250	37,005	37,005	37,000	37,050.00	37,050.00	37,050.00	37,050.00
CJC Specialty Court Grant	4250	231,330	344,517	201,520	235,868.00	235,868.00	235,868.00	235,868.00
Transitional Fund	4250	2,299	2,276	2,300	2,890.00	2,890.00	2,890.00	2,890.00
Justice Reinvestment Grant	4250	130,362	204,274	130,360	115,560.00	115,560.00	115,560.00	115,560.00
Fees	4301	4,305	1,410	1,500	2,000	2,000	2,000	2,000
Supervision Fees	4337	179	-	-	-	-	-	-
Refund & Reimbursements	4670	27,771	30,736	25,000	40,000	40,000	40,000	40,000
Miscellaneous Revenue	4690	-	32	5,000	5,000	5,000	5,000	5,000
Sale of Assets	4695	-	-	-	-	-	-	-
Interest	4699	98,374	110,845	100,000	100,000	100,000	100,000	100,000
Total Revenues		3,546,429	3,956,856	3,465,010	3,484,617	3,484,617	3,484,617	3,484,617
Departmental Expense								
Personal Services								
Salaries								
Management/Supervisory	5200	99,227	113,652	122,800	129,500	134,400	134,400	134,400
Professional/Technical	5300	285,687	295,757	463,189	467,800	471,500	471,500	471,500
Administrative/Clerical	5400	51,551	33,265	48,800	52,100	51,700	51,700	51,700
Part-Time Temporary	5600	-	-	-	-	-	-	-
AFSCME Incentive	5750	-	-	1,000	-	-	-	-
Teamster Incentive	5755	-	-	2,500	2,500	2,500	2,500	2,500
Leave Buy Out	5897	-	16,456	11,800	12,500	12,700	12,700	12,700
Overtime	5899	1,372	3,546	2,500	2,500	2,500	2,500	2,500
Total Salaries		437,836	462,676	652,589	666,900	675,300	675,300	675,300
Taxes & Benefits								
Employer's FICA	5950	33,624	35,559	50,100	53,200	53,900	53,900	53,900
OR Paid Family Medical Leave	5952	1,758	1,859	2,500	2,700	2,700	2,700	2,700
Worker Compensation	5955	8,767	9,563	20,400	21,700	22,000	22,000	22,000
Unemployment	5960	-	-	-	-	-	-	-
Health & Life Insurance	5965	111,346	107,008	169,218	182,380	183,140	183,140	183,140
Retirement	5970	166,059	150,795	133,504	140,410	143,360	143,360	143,360
OPSRP Retirement	5971	-	-	16,208	20,090	18,400	18,400	18,400
VEBA	5980	8,205	9,280	11,040	11,640	12,240	12,240	12,240
Uniform Allowance	5990	3,008	4,500	4,500	5,250	5,250	5,250	5,250
Total Taxes & Benefits		332,766	318,564	407,470	437,370	440,990	440,990	440,990
Total Personal Services		770,603	781,240	1,060,059	1,104,270	1,116,290	1,116,290	1,116,290
Total Full-Time Equivalent		7.00	7.00	8.00	8.00	8.00	8.00	8.00
Materials & Services								
Office Supplies	6001	2,785	3,277	4,000	4,000	4,000	4,000	4,000
Non-Capital Equipment	6004	2,098	2,174	6,000	6,000	6,000	6,000	6,000
Operating Supplies	6005	1,201	2,342	5,000	5,000	5,000	5,000	5,000
Small Tools & Minor Equipment	6007	-	-	500	500	500	500	500
Computer Software & Licensing	6009	1,000	3,081	3,400	3,400	3,400	3,400	3,400
Computer Supplies	6011	55	-	2,000	2,000	2,000	2,000	2,000
Fuel & Lubricants	6030	1,953	1,330	5,000	5,000	5,000	5,000	5,000
Criminal Equipment	6250	9,972	7,496	8,000	8,000	8,000	8,000	8,000
Uniforms	6251	4,604	788	3,000	3,000	3,000	3,000	3,000
Printing & Advertising	7001	123	76	500	500	500	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	Proposed	Approved	Adopted
Community Corrections	Account No.				Budget	Budget	Budget	Budget
Books & Publications	7003	4,607	4,849	3,500	3,500	3,500	3,500	3,500
Postage & Shipping	7005	884	849	2,000	2,000	2,000	2,000	2,000
Telephone	7007	5,883	5,143	8,750	8,750	8,750	8,750	8,750
Law Enf Data System (LEDS)	7010	-	-	750	750	750	750	750
Bank Fees	7013	100	-	750	750	750	750	750
Memberships & Dues	7050	824	1,199	3,500	3,500	3,500	3,500	3,500
Travel/Training/Mileage	7080	11,586	7,978	15,000	20,000	20,000	20,000	20,000
Professional Services	7101	9,064	6,101	11,000	11,000	11,000	11,000	11,000
Contracted Services	7105	71,845	122,976	227,500	227,500	227,500	227,500	227,500
Employee Assistance	7175	-	50	1,000	1,000	1,000	1,000	1,000
Lab Tests	7210	5,985	10,523	20,000	20,000	20,000	20,000	20,000
Medical Services	7211	-	160	500	500	500	500	500
R&M/Office Equipment	7601	1,101	1,532	4,000	4,000	4,000	4,000	4,000
R&M/Vehicles	7603	3,947	2,154	5,500	5,500	5,500	5,500	5,500
R&M/Equipment	7605	936	119	-	-	-	-	-
Offender Subsidy	7826	11,546	10,684	24,000	24,000	24,000	24,000	24,000
Rebates & Refunds	7880	-	(92)	-	-	-	-	-
Inactive Employee Insurance	7881	7,488	6,780	7,500	7,500	7,500	7,500	7,500
Misc Materials & Services	7899	13,771	22,112	17,000	17,000	17,000	17,000	17,000
Indirect Cost Allocation	8001	75,870	74,510	75,290	77,550	66,390	66,390	66,390
Intercounty/Rent	8005	5,000	5,000	-	-	-	-	-
Intercounty/IS Support	8007	-	-	-	-	-	-	-
Intercounty/Work Crew	8010	-	-	-	-	-	-	-
Intercounty/Sheriff	8012	-	-	30,000	20,000	20,000	20,000	20,000
Intercounty/Sanction Beds	8014	50,000	150,000	100,000	95,000	95,000	95,000	95,000
Intercounty/DOC 1145 Services	8015	50,000	150,000	100,000	95,000	95,000	95,000	95,000
Intercounty/Jail Programs	8018	31,636	92,766	120,000	129,050	129,050	129,050	129,050
Total Materials & Services		385,866	695,957	814,940	811,250	800,090	800,090	800,090
Capital Outlay								
Furniture/Fixtures	9015	-	-	5,000	5,000	5,000	5,000	5,000
Total Capital Outlay		-	-	5,000	5,000	5,000	5,000	5,000
Operating Contingency								
Operating Contingency	9900	-	-	305,400	300,000	300,000	300,000	300,000
Total Contingency		-	-	305,400	300,000	300,000	300,000	300,000
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	2,389,960	2,479,659	1,279,611	1,264,097	1,263,237	1,263,237	1,263,237
Total Unapp Ending Fund Bal		2,389,960	2,479,659	1,279,611	1,264,097	1,263,237	1,263,237	1,263,237
Total Expenditures		3,546,429	3,956,856	3,465,010	3,484,617	3,484,617	3,484,617	3,484,617
Community Corrections Revenues minus Expenditures		0	(0)	-	-	-	-	-

TILLAMOOK COUNTY
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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
Community Corrections								
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	1,116,290	1,116,290	1,116,290
Total Materials & Services		385,866	695,957	814,940	811,250	800,090	800,090	800,090
Total Capital Outlay		-	-	5,000	5,000	5,000	5,000	5,000
Total Contingency		-	-	305,400	300,000	300,000	300,000	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>1,263,237</u>	<u>1,263,237</u>	<u>1,263,237</u>
Community Corrections Totals		<u>3,546,429</u>	<u>3,956,856</u>	<u>3,465,010</u>	<u>3,484,617</u>	<u>3,484,617</u>	<u>3,484,617</u>	<u>3,484,617</u>

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
FY2026-27 Annual Budget



Fund: 144
Department: 14400

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

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
Court Security								
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2026 - June 30, 2027								
Total Materials & Services		2,000	2,000	4,000	2,000	2,000	2,000	2,000
Total Capital Outlay		-	-	-	-	-	-	-
Total Transfers Out		50,000	25,000	25,000	14,010	14,010	14,010	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>
Court Security Totals		<u>84,943</u>	<u>53,950</u>	<u>29,000</u>	<u>16,010</u>	<u>16,010</u>	<u>16,010</u>	<u>16,010</u>

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

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

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

		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
SB 1065								
Departmental Revenue								
Beginning Fund Balance	4000	11,831	13,391	14,000	16,000	16,000	16,000	16,000
SB 1065 Fines	4410	1,044	674	500	500	500	500	500
Interest	4699	517	593	400	400	400	400	400
Total Revenues		13,391	14,658	14,900	16,900	16,900	16,900	16,900
Departmental Expense								
Materials & Services								
A/D Adolescent Service	7228	-	-	-	-	-	-	-
Total Materials & Services		-	-	-	-	-	-	-
Capital Outlay								
Computers/Office Equipment	9020	-	-	-	-	-	-	-
Vehicles	9030	-	-	12,050	15,000	15,000	15,000	15,000
Total Capital Outlay		-	-	12,050	15,000	15,000	15,000	15,000
Operating Contingency								
Operating Contingency	9900	-	-	2,850	1,900	1,900	1,900	1,900
Total Contingency		-	-	2,850	1,900	1,900	1,900	1,900
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	13,391	14,658	-	-	-	-	-
Total Unapp Ending Fund Bal		13,391	14,658	-	-	-	-	-
Total Expenditures		13,391	14,658	14,900	1,900	1,900	1,900	1,900
SB 1065 Revenues minus Expenditures		-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Materials & Services		-	-	-	-	-	-	-
Total Capital Outlay		-	-	12,050	15,000	15,000	15,000	15,000
Total Contingency		-	-	2,850	1,900	1,900	1,900	1,900
Total Unappropriated Ending Fund Balance		13,391	14,658	-	-	-	-	-
SB 1065 Totals		13,391	14,658	14,900	16,900	16,900	16,900	16,900

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

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

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
Tillamook Narcotics Team								
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2026 - June 30, 2027								
Total Materials & Services		5,459	2,430	14,600	14,630	14,630	14,630	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>1,324</u>	<u>1,324</u>	<u>1,324</u>
Tillamook Narcotics Team Totals		<u>18,844</u>	<u>15,476</u>	<u>14,600</u>	<u>15,954</u>	<u>15,954</u>	<u>15,954</u>	<u>15,954</u>

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
			Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Public Works	Account No.								
Departmental Revenue									
Beginning Fund Balance	4000		8,023,964	6,455,788	6,085,700	6,484,700	6,484,700	6,484,700	6,484,700
Road Permit Fees	4125		2,846	-	-	-	-	-	-
Federal Forest Fees	4205		571,121	124,986	450,000	400,000	400,000	400,000	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	2,950,000	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	200,000	200,000	200,000
Intercounty/SW Administration	4700		30,000	30,000	30,000	30,000	30,000	30,000	30,000
Intercounty/Work & Sales	4705		9,337	163	15,000	20,000	20,000	20,000	20,000
Transfer from TLT Fund (Less GF actual costs)	4808		2,159,271	2,221,913	1,945,000	2,150,000	2,155,000	2,155,000	2,155,000
Transfer from Trask Road Project	4826		-	-	-	-	-	-	-
Subtotal - Administration	16000		6,475,006	6,582,396	5,540,000	5,750,000	5,755,000	5,755,000	5,755,000
STPF (Surface Transportation Program/Federal)	4200		901,573	419,842	400,000	410,000	410,000	410,000	410,000
Federal Grants	4264		-	-	-	-	-	-	-
Fees	4301		-	-	-	-	-	-	-
Refunds & Reimbursements	4670		26,809	2,715	-	-	-	-	-
Intercounty/SW Administration	4700		-	-	-	-	-	-	-
Subtotal - Maintenance	16001		928,382	422,557	400,000	410,000	410,000	410,000	410,000
Refunds/Reimbursements	4670		-	-	-	-	-	-	-
Subtotal - Construction	16002		-	-	-	-	-	-	-
Road Approach Permits	4125		98,724	102,705	75,000	75,000	75,000	75,000	75,000
Refunds & Reimbursements	4670		-	184	-	-	-	-	-
Miscellaneous	4690		-	615	-	-	-	-	-
Sale of Assets	4695		-	55	-	-	-	-	-
Subtotal - Engineering	16003		98,724	103,559	75,000	75,000	75,000	75,000	75,000
Refunds & Reimbursements	4670		5,191	1,803	-	-	-	-	-
Intercounty/Indirect Cost Allocation	4700		-	-	-	-	-	-	-
Intercounty/Work & Sales	4705		-	106	-	-	-	-	-
Subtotal - Shop	16004		5,191	1,909	-	-	-	-	-
Total Revenues			15,531,267	13,566,209	12,100,700	12,719,700	12,724,700	12,724,700	12,724,700
Administrative Expense	16000								
Personal Services									
Salaries									
Department Head	5100		118,973	123,664	130,500	144,000	142,500	142,500	142,500
Professional/Technical	5300		-	-	-	-	-	-	-
Administrative/Clerical	5400		94,058	110,776	128,400	144,200	142,700	142,700	142,700
AFSCME Incentive	5750		-	-	1,000	1,500	1,500	1,500	1,500
Out of Class	5896		-	66	-	-	-	-	-
Leave Buy Out	5897		3,457	3,430	5,000	5,600	5,500	5,500	5,500
Overtime	5899		4,605	2,389	2,000	2,000	2,000	2,000	2,000
Total Salaries			221,094	240,325	266,900	297,300	294,200	294,200	294,200
Taxes & Benefits									
Employer's FICA	5950		16,323	18,306	21,300	23,700	23,500	23,500	23,500
OR Paid Family Medical Leave	5952		853	921	1,100	1,200	1,200	1,200	1,200
Worker Compensation	5955		981	1,359	2,200	2,400	2,400	2,400	2,400
Unemployment	5960		-	-	-	-	-	-	-

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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
Public Works	Account No.								
Health & Life Insurance	5965		76,048	91,110	87,257	90,360	95,620	95,620	95,620
Retirement	5970		84,459	92,212	88,509	97,720	96,690	96,690	96,690
OPSRP Retirement	5971		-	-	-	-	-	-	-
VEBA	5980		4,255	5,525	4,140	3,960	3,960	3,960	3,960
Uniform Allowance	5990		225	225	675	680	680	680	680
Total Taxes & Benefits			183,144	209,657	205,181	220,020	224,050	224,050	224,050
Total Personal Services			404,238	449,982	472,081	517,320	518,250	518,250	518,250
Total Full-Time Equivalent			3.00	2.00	3.00	3.00	3.00	3.00	3.00
Materials & Services									
Office Supplies	6001		2,506	3,797	3,500	3,500	3,500	3,500	3,500
Non-Capital Equipment	6004		7,555	5,386	7,000	7,000	7,000	7,000	7,000
Operating Supplies	6005		19	-	-	-	-	-	-
Computer Software & Licensing	6009		3,933	4,845	6,000	5,000	5,000	5,000	5,000
Printing & Advertising	7001		1,703	873	750	500	500	500	500
Books & Publications	7003		207	-	300	-	-	-	-
Postage & Shipping	7005		68	25	100	100	100	100	100
Telephone	7007		8,402	8,388	9,500	7,500	7,500	7,500	7,500
Network Fees	7012		450	450	700	700	700	700	700
Recording Fees - Road Vacations	7014		-	-	-	750	750	750	750
Public Relations	7022		-	130	450	100	100	100	100
Memberships & Dues	7050		1,355	2,614	2,000	2,500	2,500	2,500	2,500
Travel/Training/Mileage	7080		3,019	10,324	4,500	5,000	5,000	5,000	5,000
Contracted Services	7105		22,503	8,249	2,500	50	50	50	50
Legal	7110		12,298	14,349	30,000	35,000	35,000	35,000	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	90,000	90,000	90,000
Misc Materials & Services	7899		4,094	-	300	-	-	-	-
Indirect Cost Allocation	8001		245,200	303,440	283,420	291,920	255,530	255,530	255,530
Total Materials & Services			396,122	450,188	444,020	449,620	413,230	413,230	413,230
Capital Outlay									
Computers/Office Equipment	9020		1,592	7,903	-	-	-	-	-
Vehicles	9030		-	-	-	-	-	-	-
Infrastructure/Federal Match	9083		62,572	-	-	-	-	-	-
Total Capital Outlay			64,164	7,903	-	-	-	-	-
Transfers Out									
Transfer to Bike Path	9816		30,000	30,000	30,000	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	1,500,000	1,500,000	1,500,000
Total Transfers Out			1,880,000	1,130,000	480,000	1,530,000	1,530,000	1,530,000	1,530,000
Operating Contingency									
Operating Contingency	9900		-	-	800,000	500,000	500,000	500,000	500,000
Total Contingency			-	-	800,000	500,000	500,000	500,000	500,000
Unapp Ending Fund Bal									
Unapp Ending Fund Bal	9995		6,455,788	6,812,738	3,002,097	2,654,090	2,702,370	2,702,370	2,702,370
Total Unapp Ending Fund Bal			6,455,788	6,812,738	3,002,097	2,654,090	2,702,370	2,702,370	2,702,370
Total Administrative Expenditures			9,200,312	8,850,811	5,198,198	5,651,030	5,663,850	5,663,850	5,663,850
Administrative Revenue minus Expenditures			3,730,483	4,544,324	4,143,899	3,253,060	3,293,520	3,293,520	3,293,520

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
Public Works								
Maintenance Expense	16001							
Personal Services								
Salaries								
Management/Supervisory	5200	156,123	161,535	188,100	275,600	276,200	276,200	276,200
Skilled/Service/Maintenance	5500	603,313	703,810	879,200	837,000	836,000	836,000	836,000
AFSCME Incentive	5750	-	-	6,500	8,000	8,000	8,000	8,000
Out of Class	5896	495	899	3,500	3,500	3,500	3,500	3,500
Leave Buy Out	5897	4,767	12,418	20,600	21,400	21,400	21,400	21,400
Overtime	5899	21,826	37,121	27,200	27,200	27,200	27,200	27,200
Total Salaries		786,524	915,783	1,125,100	1,172,700	1,172,300	1,172,300	1,172,300
Taxes & Benefits								
Employer's FICA	5950	58,510	68,208	89,200	92,900	92,900	92,900	92,900
OR Paid Family Medical Leave	5952	3,059	3,566	4,400	4,600	4,600	4,600	4,600
Worker Compensation	5955	32,000	31,591	58,300	60,800	60,700	60,700	60,700
Unemployment	5960	512	15	-	-	-	-	-
Health & Life Insurance	5965	249,390	271,680	358,320	412,740	394,230	394,230	394,230
Retirement	5970	296,895	311,738	345,008	292,600	296,330	296,330	296,330
OPSRP Retirement	5971	-	1,997	5,197	12,220	15,320	15,320	15,320
VEBA	5980	18,055	26,320	22,080	5,940	5,940	5,940	5,940
Uniform Allowance	5990	6,214	6,968	7,400	7,400	6,950	6,950	6,950
Total Taxes & Benefits		664,636	722,083	889,905	889,200	876,970	876,970	876,970
Total Personal Services		1,451,160	1,637,867	2,015,005	2,061,900	2,049,270	2,049,270	2,049,270
Total Full-Time Equivalent		14.00	15.00	16.00	16.00	16.00	16.00	16.00
Materials & Services								
Office supplies	6001	79	-	-	-	-	-	-
Non-Capital Equipment	6004	-	3,913	1,000	1,000	1,000	1,000	1,000
Operating Supplies	6005	18,850	19,503	20,000	18,000	18,000	18,000	18,000
Small Tools & Minor Equipment	6007	6,951	11,578	15,000	10,000	10,000	10,000	10,000
Fuel & Lubricants	6030	-	34	-	-	-	-	-
Books & Publications	7003	1,240	-	-	500	500	500	500
Insurance & Deductibles	7020	440	8,827	5,000	10,000	10,000	10,000	10,000
Memberships & Dues	7050	-	460	1,000	1,000	1,000	1,000	1,000
Travel/Training/Mileage	7080	9,634	5,392	8,000	8,000	8,000	8,000	8,000
Contracted Services	7105	252,002	52,175	300,000	510,000	510,000	510,000	510,000
Lab Tests	7210	220	40	1,000	1,000	1,000	1,000	1,000
Medical Services	7211	2,169	3,280	1,800	1,500	1,500	1,500	1,500
R&M/Office Equipment	7601	-	-	-	-	-	-	-
R&M/Equipment	7605	1,966	815	1,500	2,000	2,000	2,000	2,000
Equipment Rental	7610	6	800	1,000	1,000	1,000	1,000	1,000
Permit Fees	7650	2,400	2,552	2,500	2,500	2,500	2,500	2,500
Bridges	7651	19,026	-	-	-	-	-	-
Culverts	7652	48,347	9,183	25,000	10,000	10,000	10,000	10,000
Rock, Aggregate	7653	75,000	57,154	90,000	100,000	100,000	100,000	100,000
Asphalt	7654	1,133,645	749,192	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Traffic Services/Signs	7655	54,333	31,816	40,000	45,000	45,000	45,000	45,000
Paint Striping	7656	270,970	426,580	400,000	400,000	400,000	400,000	400,000
Weed Control	7657	36,254	21,851	45,000	45,000	45,000	45,000	45,000
Mitigations & Erosion Control	7658	-	720	1,200	1,000	1,000	1,000	1,000
Chemical Toilets	7704	1,224	1,162	1,500	1,500	1,500	1,500	1,500
Misc Materials & Services	7899	11,021	8,915	4,000	4,000	4,000	4,000	4,000
Intercounty/Insurance	8002	75,053	76,783	82,000	90,200	90,200	90,200	90,200
Total Materials & Services		2,020,828	1,492,726	2,146,500	2,363,200	2,363,200	2,363,200	2,363,200

TILLAMOOK COUNTY
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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
Public Works									
Capital Outlay									
	Vehicles	9030	123,237	50,400	400,000	300,000	300,000	300,000	300,000
	Machinery/Equipment	9035	197,429	74,616	400,000	300,000	300,000	300,000	300,000
Total Capital Outlay			320,665	125,016	800,000	600,000	600,000	600,000	600,000
Total Maintenance Expenditures			3,792,653	3,255,609	4,961,505	5,025,100	5,012,470	5,012,470	5,012,470
Maintenance Revenue minus Expenditures			(2,864,271)	(2,833,051)	(4,561,505)	(4,615,100)	(4,602,470)	(4,602,470)	(4,602,470)
Construction Expense	16002								
Materials & Services									
	Contracted Services	7105	-	-	-	-	-	-	-
Total Materials & Services			-	-	-	-	-	-	-
Capital Outlay									
	Infrastructure/Right of Way	9080	-	-	50,000	-	-	-	-
	Infrastructure/Pavement Preservation	9082	348,301	99,086	250,000	300,000	300,000	300,000	300,000
	Infrastructure/Federal Match	9083	630,203	-	-	-	-	-	-
Total Capital Outlay			978,504	99,086	300,000	300,000	300,000	300,000	300,000
Total Construction Expenditures			978,504	99,086	300,000	300,000	300,000	300,000	300,000
Construction Revenue minus Expenditures			(978,504)	(99,086)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Engineering Expense	16003								
Personal Services									
Salaries									
	Management/Supervisory	5200	17,382	91,351	100,600	118,000	116,700	116,700	116,700
	Professional/Technical	5300	214,928	146,687	156,800	162,100	160,400	160,400	160,400
	AFSCME Incentive	5750	-	-	1,000	1,500	1,500	1,500	1,500
	Out of Class	5896	-	-	-	-	-	-	-
	Leave Buy Out	5897	18,994	1,311	5,000	5,400	5,400	5,400	5,400
	Overtime	5899	7,479	1,505	2,000	2,000	2,000	2,000	2,000
Total Salaries			258,783	240,854	265,400	289,000	286,000	286,000	286,000
Taxes & Benefits									
	Employer's FICA	5950	19,208	17,851	21,200	23,000	22,800	22,800	22,800
	OR Paid Family Medical Leave	5952	1,004	933	1,100	1,200	1,200	1,200	1,200
	Worker Compensation	5955	2,171	5,597	3,800	4,100	4,000	4,000	4,000
	Unemployment	5960	-	-	-	-	-	-	-
	Health & Life Insurance	5965	39,183	45,435	44,889	57,220	59,990	59,990	59,990
	Retirement	5970	99,546	111,510	87,962	94,970	93,950	93,950	93,950
	OPSRP Retirement	5971	-	-	-	-	-	-	-
	VEBA	5980	4,370	5,640	4,140	5,940	5,940	5,940	5,940
	Uniform Allowance	5990	675	520	780	780	780	780	780
Total Taxes & Benefits			166,158	187,486	163,871	187,210	188,660	188,660	188,660
Total Personal Services			424,940	428,340	429,271	476,210	474,660	474,660	474,660
Total Full-Time Equivalent			3.00	3.00	3.00	3.00	3.00	3.00	3.00
Materials & Services									
	Non-Capital Equipment	6004	9,878	3,301	5,000	2,000	2,000	2,000	2,000
	Operating Supplies	6005	1,007	432	1,000	1,000	1,000	1,000	1,000
	Computer Software & Licensing	6009	4,496	6,670	5,500	6,000	6,000	6,000	6,000
	Books & Publications	7003	-	-	-	350	350	350	350
	Memberships & Dues	7050	-	-	500	500	500	500	500
	Travel/Training/Mileage	7080	378	-	3,000	3,000	3,000	3,000	3,000

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
Public Works	Account No.								
Consulting Services	7103		93,601	88,248	100,000	59,000	59,000	59,000	59,000
R&M/Building & Grounds	7450		2,036	-	-	-	-	-	-
Rebates & Refunds	7880		-	200	-	-	-	-	-
Misc Materials & Services	7899		-	-	500	50	50	50	50
Total Materials & Services			111,395	98,851	115,500	71,900	71,900	71,900	71,900
Capital Outlay									
Machinery/Equipment	9035		-	-	-	-	-	-	-
Total Capital Outlay			-	-	-	-	-	-	-
Total Engineering Expenditures			536,336	527,191	544,771	548,110	546,560	546,560	546,560
Engineering Revenue minus Expenditures			(437,612)	(423,632)	(469,771)	(473,110)	(471,560)	(471,560)	(471,560)
Shop Expense	16004								
Personal Services									
Salaries									
Management/Supervisor	5200		97,733	38,888	93,600	93,000	95,700	95,700	95,700
Skilled/Service/Maintenance	5500		184,269	182,527	135,900	158,000	156,300	156,300	156,300
AFSCME Incentive	5750		-	-	1,500	1,500	1,500	1,500	1,500
Out of Class	5896		-	58	-	-	-	-	-
Leave Buy Out	5897		-	35,664	4,500	4,900	4,900	4,900	4,900
Overtime	5899		257	787	2,400	2,400	2,400	2,400	2,400
Total Salaries			282,258	257,925	237,900	259,800	260,800	260,800	260,800
Taxes & Benefits									
Employer's FICA	5950		20,534	19,150	18,900	20,700	20,800	20,800	20,800
OR Paid Family Medical Leave	5952		1,074	1,001	1,000	1,100	1,100	1,100	1,100
Worker Compensation	5955		9,764	10,166	12,500	13,700	13,800	13,800	13,800
Unemployment	5960		-	-	-	-	-	-	-
Health & Life Insurance	5965		84,214	62,178	60,632	82,910	87,730	87,730	87,730
Retirement	5970		101,375	87,794	78,404	85,060	85,400	85,400	85,400
OPSRP Retirement	5971		-	-	-	-	-	-	-
VEBA	5980		5,520	5,870	4,140	5,940	5,940	5,940	5,940
Uniform Allowance	5990		900	1,950	1,750	1,750	1,750	1,750	1,750
Total Taxes & Benefits			223,381	188,109	177,326	211,160	216,520	216,520	216,520
Total Personal Services			505,639	446,034	415,226	470,960	477,320	477,320	477,320
Total Full-Time Equivalent			4.00	4.00	3.00	3.00	3.00	3.00	3.00
Materials & Services									
Non-Capital Equipment	6004		-	2,150	-	-	-	-	-
Operating Supplies	6005		19,604	18,101	25,000	20,000	20,000	20,000	20,000
Small Tools & Minor Equipment	6007		6,853	21,538	25,000	25,000	25,000	25,000	25,000
Computer Software & Licensing	6009		-	-	3,000	4,500	4,500	4,500	4,500
Fuel & Lubricants	6030		157,704	125,566	220,000	200,000	200,000	200,000	200,000
Books & Publications	7003		912	-	500	500	500	500	500
Travel/Training/Mileage	7080		-	698	3,000	1,500	1,500	1,500	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	230,000	230,000	230,000
Traffic Services/Signs	7655		209	340	-	-	-	-	-
Misc Materials & Services	7899		-	-	-	-	-	-	-
Total Materials & Services			472,907	352,981	506,500	481,500	481,500	481,500	481,500

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	958,820	958,820	958,820
Shop Revenue minus Expenditures			(978,546)	(799,015)	(921,726)	(952,460)	(958,820)	(958,820)	(958,820)
Buildings Expense	16005								
Materials & Services									
Operating Supplies	6005		11	9	-	-	-	-	-
Contracted Services	7105		-	4,975	120,000	175,000	175,000	175,000	175,000
Utilities	7410		10,375	10,640	12,500	10,000	10,000	10,000	10,000
Water Fees	7415		1,468	1,920	2,500	2,000	2,000	2,000	2,000
Sewer Fees	7416		2,130	2,225	3,000	2,500	2,500	2,500	2,500
Garbage Collection	7420		3,586	4,275	4,000	3,500	3,500	3,500	3,500
Janitorial Services	7430		2,310	3,135	3,500	3,000	3,000	3,000	3,000
R&M/Building & Grounds	7450		22,562	6,820	10,000	15,000	15,000	15,000	15,000
R&M/Equipment	7605		-	499	14,000	12,000	12,000	12,000	12,000
Total Materials & Services			42,441	34,498	169,500	223,000	223,000	223,000	223,000
Capital Outlay									
Machinery/Equipment	9035		-	-	5,000	20,000	20,000	20,000	20,000
Buildings/Improvements	9040		2,475	-	-	-	-	-	-
Total Capital Outlay			2,475	-	5,000	20,000	20,000	20,000	20,000
Total Buildings Expenditures			44,916	34,498	174,500	243,000	243,000	243,000	243,000
Buildings Revenue minus Expenditures			(44,916)	(34,498)	(174,500)	(243,000)	(243,000)	(243,000)	(243,000)
Public Works Revenues minus Expenditures			-	-	-	-	-	-	-
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	3,519,500	3,519,500	3,519,500
Total Materials & Services			3,043,694	2,429,244	3,382,020	3,589,220	3,552,830	3,552,830	3,552,830
Total Capital Outlay			1,365,808	232,005	1,105,000	920,000	920,000	920,000	920,000
Total Transfers Out			1,880,000	1,130,000	480,000	1,530,000	1,530,000	1,530,000	1,530,000
Total Contingency			-	-	800,000	500,000	500,000	500,000	500,000
Total Unappropriated Ending Fund Balance			6,455,788	6,812,738	3,002,097	2,654,090	2,702,370	2,702,370	2,702,370
Public Works Totals			15,531,267	13,566,209	12,100,700	12,719,700	12,724,700	12,724,700	12,724,700

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

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

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

Total Materials & Services	-	4,263	-	-	-	-	-	-
Total Capital Outlay	30,000	34,834	75,000	75,000	75,000	75,000	75,000	75,000
Total Contingency	-	-	30,000	20,000	20,000	20,000	20,000	20,000
Total Unappropriated Ending Fund Balance	136,334	133,588	50,000	68,000	68,000	68,000	68,000	68,000
Bike Path Totals	166,334	172,685	155,000	163,000	163,000	163,000	163,000	163,000

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
FY2026-27 Annual Budget



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
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Health & Human Services								
Departmental Revenue								
Beginning Fund Balance	4000	5,002,011	4,500,579	3,000,000	2,000,000	2,000,000	2,000,000	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	2,516,239	2,516,239	2,516,239
HIV/STI/Statewide Services - LPHA/FYE26	4225	-	-	10,593	10,593	10,593	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	13,221	13,221	13,221
Child & Adolescent (MCH Title V PE.42)/FYE25	4225	21,279	21,636	22,695	21,286	21,286	21,286	21,286
Family Planning (Reproductive Hlth-PE.41 & PE.46)/FYE25	4225	16,596	16,846	12,688	17,444	17,444	17,444	17,444
WIC Grant (PE.40)/FYE25	4225	126,589	149,084	149,857	155,376	155,376	155,376	155,376
Water Grant (PE.50)/FYE25	4225	26,794	29,230	24,358	25,576	25,576	25,576	25,576
MCH Perinatal (PE.42)-Prog 170019/FYE25	4225	972	3,087	1,539	3,096	3,096	3,096	3,096
Public Hlth Emergency Prep (PE.12)/FYE25	4225	70,256	70,517	70,199	69,832	69,832	69,832	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 Plng/FYE25	4225	30,399	56,766	216,900	258,487	258,487	258,487	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	1,235	1,235	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	25,576	25,576	25,576
Tobacco Grant (PE.13)/FYE25	4250	63,807	98,754	278,822	129,175	129,175	129,175	129,175
State Support/Public Health (PE.01)/FYE25	4250	32,249	34,361	34,361	35,612	35,612	35,612	35,612
Babies 1st Maternity Case Mngmnt (PE.41)/FYE25	4250	-	-	6,844	6,882	6,882	6,882	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	3,096	3,096	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	600,000	600,000	600,000
Cacoon Grant/FYE25	4250	-	13,061	13,061	13,061	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	126,500	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	338,542	338,542	338,542
Public Health Modernization (PE51-05)/FYE25	4250	67,620	329,795	-	-	-	-	-
HIV/STI/Statewide Services - LPHA/FYE26	4250	-	-	51,354	51,354	51,354	51,354	51,354
Donations	4269	4,588	100	5,000	5,000	5,000	5,000	5,000
Rent	4280	-	6,186	10,000	10,000	10,000	10,000	10,000
Local/Community Funding	4290	199,072	165,527	25,000	25,000	25,000	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	50,000	50,000	50,000
Medicaid	4371	3,305,202	3,227,644	4,000,000	4,999,846	7,000,000	7,000,000	7,000,000
Environmental Health	4372	190,700	215,101	300,000	300,000	300,000	300,000	300,000
Self Pay (was Patient Fees)	4373	157,654	137,169	250,000	250,000	250,000	250,000	250,000
Insurance (was Patient Insurance Fees)	4374	550,270	556,624	750,000	800,000	800,000	800,000	800,000
Medicare	4375	514,043	716,383	800,000	900,000	900,000	900,000	900,000
Prescription Program	4376	3,275	85,102	150,000	100,000	100,000	100,000	100,000
School Contracts	4378	-	-	100,000	-	-	-	-
Contracted Provider Svcs (TYAC & TCSCO Contract)	4379	23,760	34,560	50,000	50,000	50,000	50,000	50,000
FP Expansion Project Fees	4381	10,608	11,850	50,000	30,000	30,000	30,000	30,000
Uncollectable Allowance	4384	6,910	6,230	20,000	20,000	20,000	20,000	20,000

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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
Health & Human Services	Account No.							
Medical Managed Care Fees (Non-Capitated)	4386	1,923,973	1,354,668	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
City of Rockaway Beach	4390	900	-	-	-	-	-	-
Refunds & Reimbursements	4670	6,345	7,620	10,000	10,000	10,000	10,000	10,000
Miscellaneous Revenue	4690	1,880	5,032	5,000	5,000	5,000	5,000	5,000
Sale of Assets	4695	-	-	1,000	1,000	1,000	1,000	1,000
Interest	4699	204,601	166,168	70,000	170,000	170,000	170,000	170,000
Transfer from GF/for Public Health Programs	4800	287,500	287,500	300,000	350,000	350,000	350,000	300,000
Transfer from Ntl. Opioid Settlement	4830	-	9,227	35,280	-	-	-	-
Operating Revenue		11,938,667	11,342,306	14,295,653	15,498,029	17,498,183	17,498,183	17,448,183
Total Revenues		16,940,678	15,842,885	17,295,653	17,498,029	19,498,183	19,498,183	19,448,183
HHS Administrative Expense	17000							
Personal Services								
Salaries								
Department Head	5100	63,056	65,542	63,765	77,412	77,412	77,412	77,412
Management/Supervisory	5200	86,880	203,803	275,428	310,344	310,344	310,344	310,344
Professional/Technical	5300	-	8,015	-	-	-	-	-
Administrative/Clerical	5400	246,706	287,215	338,305	361,702	361,702	361,702	361,702
Skilled/Service/Maintenance	5500	1,768	7,403	10,320	12,075	12,075	12,075	12,075
AFSCME Incentive	5750	-	-	2,835	3,000	3,000	3,000	3,000
Out of Class	5896	1,377	3,112	-	-	-	-	-
Leave Buy Out	5897	958	-	13,227	14,645	14,645	14,645	14,645
Overtime	5899	30,697	20,167	5,000	5,000	5,000	5,000	5,000
Total Salaries		431,442	595,256	708,880	784,178	784,178	784,178	784,178
Taxes & Benefits								
Employer's FICA	5950	32,157	44,536	56,484	62,494	62,494	62,494	62,494
OR Paid Family Medical Leave	5952	1,682	2,329	-	-	-	-	-
Worker Compensation	5955	874	822	5,854	6,406	6,406	6,406	6,406
Unemployment	5960	-	-	-	-	-	-	-
Health & Life Insurance	5965	94,487	118,825	143,420	119,839	119,839	119,839	119,839
Retirement	5970	146,960	187,114	246,239	256,040	256,040	256,040	256,040
OPSRP Retirement	5971	-	-	-	-	-	-	-
OPSRP Retirement	5975	-	1,500	-	-	-	-	-
VEBA	5980	8,137	14,095	12,696	16,335	16,335	16,335	16,335
Uniform Allowance	5990	30	52	-	-	-	-	-
Total Taxes & Benefits		284,327	369,273	464,693	461,114	461,114	461,114	461,114
Total Personal Services		715,769	964,529	1,173,573	1,245,292	1,245,292	1,245,292	1,245,292
Total Full-Time Equivalent		6.00	6.73	6.55	8.25	8.25	8.25	8.25
Materials & Services								
Office Supplies	6001	4,842	2,164	4,900	4,200	4,200	4,200	4,200
Non-Capital Equipment	6004	-	-	700	2,800	2,800	2,800	2,800
Operating Supplies	6005	203	88	-	-	-	-	-
Small Tools & Minor Equipment	6007	-	-	280	1,400	1,400	1,400	1,400
Computer Software & Licensing	6009	3,710	3,407	35,000	28,000	28,000	28,000	28,000
Computer Supplies	6011	5,929	1,763	4,200	-	-	-	-
Fuel & Lubricants	6030	585	824	-	2,201	2,201	2,201	2,201
Patient Special Needs	6114	-	-	-	1,000	1,000	1,000	1,000
Uniforms	6251	-	-	-	-	-	-	-
Outreach	6501	-	-	-	-	-	-	-
Printing & Advertising	7001	-	-	6,300	9,800	9,800	9,800	9,800
Books & Publications	7003	538	-	170	280	280	280	280
Postage & Shipping	7005	(828)	1,945	1,400	2,100	2,100	2,100	2,100
Telephone	7007	18,266	20,016	8,400	5,600	5,600	5,600	5,600
Cataloging	7011	-	150	-	-	-	-	-
Network Fees	7012	-	-	140	140	140	140	140
Bank Fees	7013	1,246	1,048	2,100	1,400	1,400	1,400	1,400
Insurance & Deductibles	7020	-	-	700	14	14	14	14
Public Relations	7022	-	2,200	-	-	-	-	-
Memberships & Dues	7050	1,905	2,226	4,200	5,600	5,600	5,600	5,600
Travel/Training/Mileage	7080	1,997	1,835	3,500	3,500	3,500	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	8,745	8,745	8,745
Legal	7110	2,880	553	10,000	20,000	20,000	20,000	20,000
Rent	7401	20,698	57,388	35,000	19,600	19,600	19,600	19,600
Utilities	7410	5,784	6,223	5,600	4,900	4,900	4,900	4,900
Water Fees	7415	329	425	700	700	700	700	700

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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
Sewer Fees	7416	468	445	840	840	840	840	840
Garbage Collection	7420	983	1,029	2,800	2,800	2,800	2,800	2,800
Janitorial Services	7430	1,320	2,575	7,000	4,200	4,200	4,200	4,200
Janitorial Supplies	7431	208	-	1,400	700	700	700	700
R&M/Building & Grounds	7450	597	23,908	10,500	7,000	7,000	7,000	7,000
R&M/Office Equipment	7601	4,080	2,483	2,100	2,800	2,800	2,800	2,800
R&M/Vehicles	7603	(263)	(863)	-	-	-	-	-
R&M/Equipment	7605	70	41	3,500	2,800	2,800	2,800	2,800
Storage Rental	7611	242	260	3,500	4,200	4,200	4,200	4,200
Permit Fees	7650	-	-	-	-	-	-	-
Rebates & Refunds	7880	-	-	-	-	-	-	-
Health Insurance/Retirees	7881	81,933	83,028	100,000	100,000	100,000	100,000	100,000
Misc Materials & Services	7899	87	-	-	-	-	-	-
Indirect Cost Allocation	8001	95,250	98,520	100,140	103,148	106,938	106,938	106,938
Intercounty/Insurance	8002	5,724	5,676	6,440	7,000	7,000	7,000	7,000
Intercounty/IS Support	8007	-	-	-	-	-	-	-
Total Materials & Services		345,398	429,366	388,640	357,535	361,258	361,258	361,258
Capital Outlay								
Furniture/Fixtures	9015	-	-	5,000	5,000	5,000	5,000	5,000
Computers/Office Equipment	9020	315	-	1,400	5,000	5,000	5,000	5,000
Software	9025	-	-	9,800	-	-	-	-
Machinery/Equipment	9035	-	-	6,000	6,000	6,000	6,000	6,000
Buildings/Improvements	9040	-	-	-	500,000	500,000	500,000	500,000
Total Capital Outlay		315	-	22,200	516,000	516,000	516,000	516,000
Operating Contingency								
Operating Contingency	9900	-	-	-	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	4,500,579	2,944,269	-	-	2,000,000	2,000,000	1,950,000
Total Unapp Ending Fund Bal		4,500,579	2,944,269	-	-	2,000,000	2,000,000	1,950,000
HHS Administrative Expenditures		5,562,061	4,338,163	1,584,413	2,118,827	4,122,550	4,122,550	4,072,550

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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
Health & Human Services										
HHS Primary Care Central Expense			17001							
Personal Services										
Salaries										
	Management/Supervisory	5200	396,678	421,579	479,652	462,873	462,873	462,873	462,873	462,873
	Professional/Technical	5300	1,386,833	1,490,533	1,561,827	1,479,333	1,479,333	1,479,333	1,479,333	1,479,333
	Performance Pay	5300	-	-	120,000	120,000	120,000	120,000	120,000	120,000
	Administrative/Clerical	5400	473,758	516,297	669,423	564,364	564,364	564,364	564,364	564,364
	Skilled/Service/Maintenance	5500	19,628	14,805	20,640	24,151	24,151	24,151	24,151	24,151
	AFSCME Incentive	5750	-	-	14,800	10,500	10,500	10,500	10,500	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	48,668	48,668	48,668	48,668
	Overtime	5899	23,902	23,560	18,000	18,000	18,000	18,000	18,000	18,000
Total Salaries				2,326,729	2,502,464	2,936,872	2,727,889	2,727,889	2,727,889	2,727,889
Taxes & Benefits										
	Employer's FICA	5950	148,179	164,186	233,765	217,391	217,391	217,391	217,391	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	23,923	23,923	23,923	23,923
	Unemployment	5960	-	5,831	6,000	6,000	6,000	6,000	6,000	6,000
	Health & Life Insurance	5965	437,313	458,779	521,750	456,077	456,077	456,077	456,077	456,077
	Retirement	5970	902,410	833,673	977,892	891,491	891,491	891,491	891,491	891,491
	OPSRP Retirement	5971	-	-	-	-	-	-	-	-
	Moving Reimbursement	5975	-	-	-	0	0	0	0	0
	VEBA	5980	34,616	49,157	40,986	48,609	48,609	48,609	48,609	48,609
	Uniform Allowance	5990	1,994	1,555	2,025	1,575	1,575	1,575	1,575	1,575
Total Taxes & Benefits				1,538,863	1,532,509	1,818,252	1,645,066	1,645,066	1,645,066	1,645,066
Total Personal Services				3,865,592	4,034,973	4,755,124	4,372,955	4,372,955	4,372,955	4,372,955
Total Full-Time Equivalent				24.93	23.47	29.70	24.55			
Materials & Services										
	Office Supplies	6001	16,547	18,467	17,500	15,000	15,000	15,000	15,000	15,000
	Non-Capital Equipment	6004	-	1,600	2,500	10,000	10,000	10,000	10,000	10,000
	Operating Supplies	6005	55,793	38,615	80,400	54,000	54,000	54,000	54,000	54,000
	Small Tools & Minor Equipment	6007	836	3,319	1,000	5,000	5,000	5,000	5,000	5,000
	Computer Software & Licensing	6009	138,489	135,629	125,000	100,000	100,000	100,000	100,000	100,000
	Computer Supplies	6011	40,133	5,777	15,000	7,860	7,860	7,860	7,860	7,860
	Fuel & Lubricants	6030	1,053	930	3,600	3,600	3,600	3,600	3,600	3,600
	Drugs & Vaccines	6110	86,590	105,015	216,000	144,000	144,000	144,000	144,000	144,000
	Patient Prescriptions	6111	967	98,402	54,000	43,200	43,200	43,200	43,200	43,200
	Prescription Labeling	6112	-	-	100	100	100	100	100	100
	Patient Special Needs	6114	-	-	70	3,000	3,000	3,000	3,000	3,000
	Patient Transportation	6115	152	-	70	100	100	100	100	100
	Uniforms	6251	-	-	-	-	-	-	-	-
	Outreach	6501	-	-	-	-	-	-	-	-
	Printing & Advertising	7001	29,967	36,655	22,500	35,000	35,000	35,000	35,000	35,000
	Books & Publications	7003	531	611	600	1,000	1,000	1,000	1,000	1,000
	Postage & Shipping	7005	3,538	5,716	5,000	7,500	7,500	7,500	7,500	7,500
	Telephone	7007	13,143	13,352	30,000	20,000	20,000	20,000	20,000	20,000
	Network Fees	7012	-	-	500	500	500	500	500	500
	Bank Fees	7013	5,208	4,253	7,500	5,000	5,000	5,000	5,000	5,000
	Insurance & Deductibles	7020	2,256	42	2,500	50	50	50	50	50
	Public Relations	7022	15,190	5,815	28,800	14,400	14,400	14,400	14,400	14,400
	Memberships & Dues	7050	12,569	33,578	15,000	20,000	20,000	20,000	20,000	20,000
	Provider CME Training	7054	7,292	7,930	26,400	23,040	23,040	23,040	23,040	23,040
	Travel/Training/Mileage	7080	2,486	3,153	12,500	12,500	12,500	12,500	12,500	12,500
	Professional Services	7101	47,066	46,208	236,650	192,800	192,800	192,800	192,800	192,800
	Contracted Services	7105	199,145	628,515	328,889	401,850	399,078	399,078	399,078	399,078
	Legal	7110	-	5,393	-	-	-	-	-	-
	Legal Settlements	7111	-	-	-	-	-	-	-	-
	Lab Tests	7210	11,905	26,363	14,400	11,520	11,520	11,520	11,520	11,520
	Rent	7401	45,514	45,514	125,000	70,000	70,000	70,000	70,000	70,000
	Utilities	7410	7,003	6,956	20,000	17,500	17,500	17,500	17,500	17,500
	Water Fees	7415	847	797	2,500	2,500	2,500	2,500	2,500	2,500
	Sewer Fees	7416	899	649	3,000	3,000	3,000	3,000	3,000	3,000
	Garbage Collection	7420	7,247	7,874	10,000	10,000	10,000	10,000	10,000	10,000
	Janitorial Services	7430	15,970	29,165	25,000	15,000	15,000	15,000	15,000	15,000
	Janitorial Supplies	7431	5,537	5,802	5,000	2,500	2,500	2,500	2,500	2,500

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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
		Account No.			Budget	Budget	Budget	Budget
Health & Human Services								
	R&M/Building & Grounds	7450	36,516	50,508	37,500	25,000	25,000	25,000
	R&M/Office Equipment	7601	5,114	3,150	7,500	10,000	10,000	10,000
	R&M/Vehicles	7603	1,286	599	7,200	7,200	7,200	7,200
	R&M/Equipment	7605	5,482	2,786	12,500	10,000	10,000	10,000
	Storage Rental	7611	7,726	7,600	12,500	15,000	15,000	15,000
	Permit Fees	7650	-	-	-	-	-	-
	Rebates & Refunds	7880	3,709	4,603	7,040	4,400	4,400	4,400
	Misc Materials & Services	7899	977	216	-	-	-	-
	Indirect Cost Allocation	8001	374,220	387,070	357,640	368,385	368,385	368,385
	Intercounty/Insurance	8002	22,486	22,541	23,000	25,000	25,000	25,000
	Intercounty/IS Support	8007	-	-	-	-	-	-
Total Materials & Services			1,231,389	1,801,166	1,901,859	1,716,505	1,713,733	1,713,733
Capital Outlay								
	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	100,000	100,000
	Construction in Progress	9070	-	-	-	1,000,000	1,000,000	1,000,000
Total Capital Outlay			13,574	5,696	140,000	1,100,000	1,100,000	1,100,000
HHS Primary Care Central Expenditures			5,110,555	5,841,835	6,796,983	7,189,460	7,186,688	7,186,688

TILLAMOOK COUNTY
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			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
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	-	-	-	-	-
	Permit Fees	7650	-	-	-	-	-	-	-	-
	Rebates & Refunds	7880	-	-	480	-	-	-	-	-

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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
Health & Human Services		Account No.							
	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	
Health & Human Services			Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
HHS Dental Expense			17002							
Personal Services										
Salaries										
	Department Head	5100	9,518	9,893	12,753	15,482	15,482	15,482	15,482	15,482
	Management/Supervisory	5200	48,069	128,746	86,087	172,282	172,282	172,282	172,282	172,282
	Administrative/Clerical	5400	291,594	204,188	359,577	339,154	339,154	339,154	339,154	339,154
	Skilled/Service/Maintenance	5500	1,768	7,403	10,320	12,075	12,075	12,075	12,075	12,075
	Part-time/Temporary	5600	-	8,360	-	-	-	-	-	-
	AFSCME Incentive	5750	-	-	2,655	2,000	2,000	2,000	2,000	2,000
	Out of Class	5896	291	77	-	-	-	-	-	-
	Leave Buy Out	5897	15,789	4,638	9,014	10,366	10,366	10,366	10,366	10,366
	Overtime	5899	2,490	1,216	-	-	-	-	-	-
Total Salaries				369,520	364,520	480,406	551,359	551,359	551,359	551,359
Taxes & Benefits										
	Employer's FICA	5950	26,951	26,809	38,220	43,949	43,949	43,949	43,949	43,949
	OR Paid Family Medical Leave	5952	1,409	1,402	1,700	-	-	-	-	-
	Worker Compensation	5955	805	629	4,151	4,754	4,754	4,754	4,754	4,754
	Unemployment	5960	-	-	-	-	-	-	-	-
	Health & Life Insurance	5965	125,460	121,382	170,994	167,967	167,967	167,967	167,967	167,967
	Retirement	5970	103,164	123,459	167,808	182,559	182,559	182,559	182,559	182,559
	OPSRP Retirement	5971	-	-	-	-	-	-	-	-
	VEBA	5980	6,681	10,449	9,798	14,315	14,315	14,315	14,315	14,315
	Uniform Allowance	5990	30	52	-	-	-	-	-	-
Total Taxes & Benefits				264,501	284,181	392,671	413,544	413,544	413,544	413,544
Total Personal Services				634,022	648,701	873,077	964,903	964,903	964,903	964,903
Total Full-Time Equivalent				3.28	5.09	7.10	7.23	7.23	7.23	7.23
Materials & Services										
	Office Supplies	6001	3,289	2,489	3,150	2,700	2,700	2,700	2,700	2,700
	Non-Capital Equipment	6004	1,978	10,361	450	1,800	1,800	1,800	1,800	1,800
	Operating Supplies	6005	56,430	62,625	10,000	18,750	18,750	18,750	18,750	18,750
	Small Tools & minor Equipment	6007	-	-	180	900	900	900	900	900
	Computer Software & Licensing	6009	1,890	1,800	22,500	18,000	18,000	18,000	18,000	18,000
	Computer Supplies	6011	3,428	1,675	2,700	1,415	1,415	1,415	1,415	1,415
	Fuel & Lubricants	6030	135	211	-	250	250	250	250	250
	Drugs & Vaccines	6110	-	-	-	-	-	-	-	-
	Patient Prescriptions	6111	-	-	-	-	-	-	-	-
	Patient Special Needs	6114	-	-	10	2,000	2,000	2,000	2,000	2,000
	Patient Transportation	6115	-	-	-	500	500	500	500	500
	Uniforms	6251	-	-	-	-	-	-	-	-
	Outreach	6501	-	-	-	-	-	-	-	-
	Printing & Advertising	7001	1,213	645	4,050	6,755	6,755	6,755	6,755	6,755
	Books & Publications	7003	-	-	110	255	255	255	255	255
	Postage & Shipping	7005	1,956	293	900	1,880	1,880	1,880	1,880	1,880
	Telephone	7007	4,169	4,442	5,400	5,005	5,005	5,005	5,005	5,005
	Network Fees	7012	-	-	90	90	90	90	90	90
	Bank Fees	7013	721	606	1,350	900	900	900	900	900
	Insurance & Deductibles	7020	-	-	450	12	12	12	12	12
	Public Relations	7022	10	-	-	-	-	-	-	-
	Memberships & Dues	7050	1,680	-	2,700	3,600	3,600	3,600	3,600	3,600
	Travel/Training/Mileage	7080	213	364	2,250	2,250	2,250	2,250	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	2,325,192	2,325,192	2,325,192	2,325,192
	Legal	7110	-	-	-	-	-	-	-	-
	Lab Tests	7210	-	158	-	-	-	-	-	-
	Rent	7401	32,079	33,334	22,500	12,600	12,600	12,600	12,600	12,600
	Utilities	7410	7,119	7,017	3,600	3,150	3,150	3,150	3,150	3,150
	Water Fees	7415	1,351	1,848	450	450	450	450	450	450
	Sewer Fees	7416	2,308	2,941	540	540	540	540	540	540
	Garbage Collection	7420	3,702	4,299	1,800	1,800	1,800	1,800	1,800	1,800
	Janitorial Services	7430	2,820	14,240	4,500	2,700	2,700	2,700	2,700	2,700
	Janitorial Supplies	7431	840	890	900	450	450	450	450	450
	R&M/Building & Grounds	7450	5,924	7,815	6,750	4,500	4,500	4,500	4,500	4,500
	R&M/Office Equipment	7601	1,359	555	1,350	1,800	1,800	1,800	1,800	1,800
	R&M/Vehicles	7603	157	134	-	-	-	-	-	-
	R&M/Equipment	7605	9,321	10,999	2,250	1,800	1,800	1,800	1,800	1,800
	Storage Rental	7611	1,174	1,162	2,250	2,700	2,700	2,700	2,700	2,700

TILLAMOOK COUNTY
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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
		Account No.			Budget	Budget	Budget	Budget
Health & Human Services								
	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	68,746	68,746
	Intercounty/Insurance	8002	3,679	3,654	4,140	4,500	4,500	4,500
	Intercounty/IS Support	8007	-	-	-	-	-	-
Total Materials & Services			1,232,982	1,311,391	2,060,350	2,498,293	2,497,990	2,497,990
Capital Outlay								
	Furniture/Fixtures	9015	-	-	5,000	5,000	5,000	5,000
	Computers/Office Equipment	9020	493	573	900	5,000	5,000	5,000
	Software	9025	-	-	6,300	-	-	-
	Machinery/Equipment	9035	-	-	6,000	6,000	6,000	6,000
	Buildings/Improvements	9040	-	-	50,000	50,000	50,000	50,000
Total Capital Outlay			493	573	68,200	66,000	66,000	66,000
HHS Dental Expenditures			1,867,496	1,960,665	3,001,627	3,529,196	3,528,893	3,528,893

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		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
HHS Public Health Expense		17003							
Personal Services									
Salaries									
	Department Head	5100	46,400	48,229	51,012	61,930	61,930	61,930	61,930
	Management/Supervisory	5200	94,800	109,857	113,292	129,969	129,969	129,969	129,969
	Professional/Technical	5300	275,210	319,588	192,318	34,953	34,953	34,953	34,953
	Administrative/Clerical	5400	311,975	387,577	383,866	524,497	524,497	524,497	524,497
	Skilled/Service/Maintenance	5500	1,768	7,402	10,320	12,075	12,075	12,075	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	14,681	14,681	14,681
	Overtime	5899	2,099	1,023	-	-	-	-	-
Total Salaries			762,294	909,512	770,135	778,105	778,105	778,105	778,105
Taxes & Benefits									
	Employer's FICA	5950	56,624	67,832	61,220	62,248	62,248	62,248	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	12,844	12,844	12,844
	Unemployment	5960	879	-	-	-	-	-	-
	Health & Life Insurance	5965	166,998	191,692	157,987	191,436	191,436	191,436	191,436
	Retirement	5970	276,693	249,377	268,789	262,176	262,176	262,176	262,176
	OPSRP Retirement	5971	-	647	-	-	-	-	-
	Moving Reimbursement	5975	-	-	-	-	-	-	-
	VEBA	5980	14,461	24,260	14,358	20,997	20,997	20,997	20,997
	Uniform Allowance	5990	1,601	1,908	-	-	-	-	-
Total Taxes & Benefits			522,453	546,566	524,018	549,701	549,701	549,701	549,701
Total Personal Services			1,284,747	1,456,078	1,294,153	1,327,806	1,327,806	1,327,806	1,327,806
Total Full-Time Equivalent			10.89	7.90	10.40	10.60	10.60	10.60	10.60
Materials & Services									
	Office Supplies	6001	47,617	12,474	3,150	2,700	2,700	2,700	2,700
	Non-Capital Office Equipment	6003	-	-	-	-	-	-	-
	Non-Capital Equipment	6004	5,483	3,168	450	1,800	1,800	1,800	1,800
	Operating Supplies	6005	9,578	13,635	14,400	9,000	9,000	9,000	9,000
	Small Tools & Minor Equipment	6007	5,958	-	180	1,250	1,250	1,250	1,250
	Computer Software & Licensing	6009	2,221	2,306	22,500	18,000	18,000	18,000	18,000
	Computer Supplies	6011	12,955	1,882	2,700	1,415	1,415	1,415	1,415
	Fuel & Lubricants	6030	626	847	600	600	600	600	600
	Drugs & Vaccines	6110	207,612	119,525	36,000	24,000	24,000	24,000	24,000
	Patient Prescriptions	6111	-	-	9,000	7,200	7,200	7,200	7,200
	Patient Special Needs	6114	-	-	10	1,000	1,000	1,000	1,000
	Patient Transportation	6115	-	-	10	100	100	100	100
	Uniforms	6251	-	-	-	-	-	-	-
	Outreach	6501	4,100	-	-	-	-	-	-
	Printing & Advertising	7001	1,637	17,770	4,050	6,300	6,300	6,300	6,300
	Books & Publications	7003	-	-	110	180	180	180	180
	Postage & Shipping	7005	4,181	2,414	900	1,350	1,350	1,350	1,350
	Telephone	7007	6,921	6,522	5,400	3,600	3,600	3,600	3,600
	Network Fees	7012	19,213	-	90	90	90	90	90
	Bank Fees	7013	677	570	1,350	900	900	900	900
	Insurance & Deductibles	7020	-	-	450	9	9	9	9
	Public Relations	7022	1,738	59,792	4,800	3,400	3,400	3,400	3,400
	Memberships & Dues	7050	3,214	3,696	2,700	3,600	3,600	3,600	3,600
	Provider CME Training	7054	-	-	-	-	-	-	-
	Travel/Training/Mileage	7080	9,494	8,870	2,250	2,250	2,250	2,250	2,250
	Professional Services	7101	8,752	3,908	-	-	-	-	-
	Contracted Services	7105	384,347	375,329	494,630	609,263	604,729	604,729	604,729
	Legal	7110	-	748	-	-	-	-	-
	Lab Tests	7210	-	-	2,400	1,920	1,920	1,920	1,920
	Rent	7401	6,193	11,263	22,500	12,600	12,600	12,600	12,600
	Utilities	7410	4,466	5,358	3,600	3,150	3,150	3,150	3,150
	Water Fees	7415	105	285	450	450	450	450	450
	Sewer Fees	7416	109	236	540	540	540	540	540
	Garbage Collection	7420	534	931	1,800	1,800	1,800	1,800	1,800
	Janitorial Services	7430	550	2,236	4,500	2,700	2,700	2,700	2,700
	Janitorial Supplies	7431	1,348	789	900	450	450	450	450

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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
		Account No.			Budget	Budget	Budget	Budget
Health & Human Services								
	R&M/Building & Grounds	7450	3,158	19,126	6,750	4,500	4,500	4,500
	R&M/Office Equipment	7601	3,678	3,613	1,350	1,800	1,800	1,800
	R&M/Vehicles	7603	669	960	1,200	1,200	1,200	1,200
	R&M/Equipment	7605	5,112	216	2,250	1,800	1,800	1,800
	Storage Rental	7611	1,050	1,038	2,250	2,700	2,700	2,700
	Permit Fees	7650	-	-	-	-	-	-
	Refunds and Reimbursements	7880	-	50	-	-	-	-
	Misc Materials & Services	7899	72,680	118,621	100,000	100,000	100,000	100,000
	Indirect Cost Allocation	8001	61,240	63,350	64,380	68,746	68,746	68,746
	Intercounty/Insurance	8002	3,679	3,654	4,140	6,950	6,950	6,950
	Intercounty/IS Support	8007	-	-	-	-	-	-
Total Materials & Services			900,896	865,181	824,740	906,876	904,779	904,779
Capital Outlay								
	Computers/Office Equipment	9020	414	11,993	900	-	-	-
	Software	9025	-	-	6,300	-	-	-
	Vehicles	9030	-	-	-	-	-	-
	Clinical Supplies	9035	35,551	-	4,000	4,000	4,000	4,000
	Buildings/Improvements	9040	-	-	50,000	50,000	50,000	50,000
	Construction in Progress	9070	623,042	78,171	-	-	-	-
Total Capital Outlay			659,007	90,165	61,200	54,000	54,000	54,000
HHS Public Health Expenditures			2,844,650	2,411,424	2,180,093	2,288,682	2,286,585	2,286,585

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			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
HHS Public Health Field Services Expense			17003A							
Personal Services										
Salaries										
	Management/Supervisory	5200	11,088	-	-	-	-	-	-	-
	Professional/Technical	5300	-	-	40,280	34,953	34,953	34,953	34,953	34,953
	Administrative/Clerical	5400	-	-	483	564	564	564	564	564
	Part-Time/Temporary	5600	890	-	-	-	-	-	-	-
	AFSCME Incentive	5750	-	-	204	-	-	-	-	-
	Out of Class	5896	-	-	-	-	-	-	-	-
	Leave Buy Out	5897	-	-	784	683	683	683	683	683
	Overtime	5899	-	-	-	450	450	450	450	450
	Moving Reimbursement	5975	-	-	-					
Total Salaries				11,979	-	41,751	36,650	36,650	36,650	36,650
Taxes & Benefits										
	Employer's FICA	5950	892	-	3,324	2,896	2,896	2,896	2,896	2,896
	OR Paid Family Medical Leave	5952	47	-	400	-	-	-	-	-
	Worker Compensation	5955	1,911	2,625	1,942	1,706	1,706	1,706	1,706	1,706
	Unemployment	5960	-	-	-	-	-	-	-	-
	Health & Life Insurance	5965	2,943	-	299	9,136	9,136	9,136	9,136	9,136
	Retirement	5970	34,428	18,808	14,594	12,715	12,715	12,715	12,715	12,715
	OPSRP Retirement	5971	-	-	-	-	-	-	-	-
	VEBA	5980	145	-	565	612	612	612	612	612
	Uniform Allowance	5990	-	-	1,125	-	-	-	-	-
Total Taxes & Benefits				40,366	21,433	22,249	27,065	27,065	27,065	27,065
Total Personal Services				52,344	21,433	64,000	63,715	63,715	63,715	63,715
Total Full-Time Equivalent				2.58	2.48	0.41	0.41	0.41	0.41	0.41
Materials & Services										
	Office Supplies	6001	91	998	1,400	1,200	1,200	1,200	1,200	1,200
	Non-Capital Equipment	6004	-	-	200	800	800	800	800	800
	Operating Supplies	6005	2,230	-	5,000	3,750	3,750	3,750	3,750	3,750
	Small Tools & Minor Equipment	6007	-	-	80	400	400	400	400	400
	Computer Software & Licensing	6009	815	848	10,000	8,000	8,000	8,000	8,000	8,000
	Computer Supplies	6011	1,608	1,609	1,200	629	629	629	629	629
	Fuel & Lubricants	6030	499	361	250	250	250	250	250	250
	Drugs & Vaccines	6110	-	-	15,000	10,000	10,000	10,000	10,000	10,000
	Patient Prescriptions	6111	-	-	3,750	3,000	3,000	3,000	3,000	3,000
	Prescription Labeling	6112	-	-	-	-	-	-	-	-
	Patient Special Needs	6114	-	-	-	1,000	1,000	1,000	1,000	1,000
	Patient Transportation	6115	-	-	10	-	-	-	-	-
	Uniforms	6251	705	-	-	-	-	-	-	-
	Outreach	6501	1,500	-	-	-	-	-	-	-
	Printing & Advertising	7001	210	-	1,800	2,800	2,800	2,800	2,800	2,800
	Books & Publications	7003	-	-	50	80	80	80	80	80
	Postage & Shipping	7005	15	16	400	600	600	600	600	600
	Telephone	7007	1,815	1,561	2,400	1,600	1,600	1,600	1,600	1,600
	Network Fees	7012	-	-	40	40	40	40	40	40
	Bank Fees	7013	344	289	600	400	400	400	400	400
	Insurance & Deductibles	7020	-	-	200	4	4	4	4	4
	Public Relations	7022	2,154	3,689	2,000	1,000	1,000	1,000	1,000	1,000
	Memberships & Dues	7050	-	-	1,200	1,600	1,600	1,600	1,600	1,600
	Travel/Training/Mileage	7080	43	263	1,000	1,000	1,000	1,000	1,000	1,000
	Professional Services	7101	67	109	-	-	-	-	-	-
	Contracted Services	7105	65	35	22,150	27,280	27,077	27,077	27,077	27,077
	Lab Tests	7210	-	-	1,000	800	800	800	800	800
	Rent	7401	2,566	2,566	10,000	5,600	5,600	5,600	5,600	5,600
	Utilities	7410	395	386	1,600	1,400	1,400	1,400	1,400	1,400
	Water Fees	7415	33	43	200	200	200	200	200	200
	Sewer Fees	7416	36	37	240	240	240	240	240	240
	Garbage Collection	7420	272	438	800	800	800	800	800	800
	Janitorial Services	7430	-	-	2,000	1,200	1,200	1,200	1,200	1,200
	Janitorial Supplies	7431	323	328	400	200	200	200	200	200
	R&M/Building & Grounds	7450	1,236	894	3,000	2,000	2,000	2,000	2,000	2,000
	R&M/Office Equipment	7601	385	187	600	800	800	800	800	800
	R&M/Vehicles	7603	485	234	500	500	500	500	500	500
	R&M/Equipment	7605	97	92	1,000	800	800	800	800	800
	Storage Rental	7611	447	441	1,000	1,200	1,200	1,200	1,200	1,200

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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
	7650	Permit Fees	-	-	-	-	-	-	-
	7899	Misc Materials & Services	-	-	-	-	-	-	-
	8001	Indirect Cost Allocation	27,220	28,150	28,610	29,471	30,554	30,554	30,554
	8002	Intercounty/Insurance	1,635	1,624	1,840	2,000	2,000	2,000	2,000
	8007	Intercounty/IS Support	-	-	-	-	-	-	-
Total Materials & Services			47,288	45,199	121,520	112,644	113,524	113,524	113,524
Capital Outlay									
	9020	Computers/Office Equipment	171	183	400	-	-	-	-
	9025	Software	-	-	2,800	-	-	-	-
Total Capital Outlay			171	183	3,200	-	-	-	-
HHS Public Health Field Services Expenditures			99,803	66,815	188,720	176,359	177,239	177,239	177,239

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			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
HHS Environmental Health Expense		17004							
Personal Services									
Salaries									
	Management/Supervisory	5200	77,363	83,478	90,220	107,626	107,626	107,626	107,626
	Professional/Technical	5300	89,589	10,903	94,372	156,527	156,527	156,527	156,527
	Administrative/Clerical	5400	15,368	15,835	16,415	19,178	19,178	19,178	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	5,449	5,449	5,449
	Overtime	5899	-	-	-	675	-	-	-
Total Salaries			182,602	134,924	206,017	289,455	288,780	288,780	288,780
Taxes & Benefits									
	Employer's FICA	5950	13,636	10,049	16,349	23,102	23,102	23,102	23,102
	OR Paid Family Medical Leave	5952	713	525	800	-	-	-	-
	Worker Compensation	5955	491	272	1,627	2,170	2,170	2,170	2,170
	Unemployment	5960	-	-	-	-	-	-	-
	Health & Life Insurance	5965	26,227	18,963	28,047	47,668	47,668	47,668	47,668
	Retirement	5970	72,694	55,313	62,386	85,161	85,161	85,161	85,161
	OPSRP Retirement	5971	-	-	-	-	-	-	-
	VEBA	5980	3,903	2,634	3,196	5,378	5,378	5,378	5,378
	Uniform Allowance	5990	675	-	450	-	675	675	675
Total Taxes & Benefits			118,339	87,756	112,855	163,479	164,154	164,154	164,154
Total Personal Services			300,942	222,680	318,872	452,934	452,934	452,934	452,934
Total Full-Time Equivalent			2.34	2.32	2.72	2.72	2.72	2.72	2.72
Materials & Services									
	Office Supplies	6001	3,355	3,381	1,400	1,200	1,200	1,200	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	1,000	1,000	1,000
	Computer Supplies	6011	4,014	1,281	1,200	2,000	2,000	2,000	2,000
	Fuel & Lubricants	6030	1,154	942	-	1,000	1,000	1,000	1,000
	Uniforms	6251	-	-	-	-	-	-	-
	Outreach	6501	-	-	-	-	-	-	-
	Printing & Advertising	7001	276	552	1,800	1,000	1,000	1,000	1,000
	Books & Publications	7003	70	90	40	100	100	100	100
	Postage & Shipping	7005	494	448	400	500	500	500	500
	Telephone	7007	2,200	1,480	2,400	1,600	1,600	1,600	1,600
	Network Fees	7012	-	-	40	-	-	-	-
	Bank Fees	7013	3,189	4,061	600	4,000	4,000	4,000	4,000
	Insurance & Deductibles	7020	-	-	200	-	-	-	-
	Public Relations	7022	141	-	-	-	-	-	-
	Memberships & Dues	7050	127	802	1,200	900	900	900	900
	Provider CME Training	7054	-	295	-	-	-	-	-
	Travel/Training/Mileage	7080	6,750	3,427	1,000	1,000	1,000	1,000	1,000
	Professional Services	7101	11,474	8,795	-	9,000	9,000	9,000	9,000
	Contracted Services	7105	5,559	4,731	6,200	5,000	5,000	5,000	5,000
	Lab Tests	7210	181	-	-	-	-	-	-
	Rent	7401	3,548	3,548	10,000	4,000	4,000	4,000	4,000
	Utilities	7410	1,012	1,540	1,600	1,500	1,500	1,500	1,500
	Water Fees	7415	61	166	200	200	200	200	200
	Sewer Fees	7416	63	137	240	200	200	200	200
	Garbage Collection	7420	306	533	800	600	600	600	600
	Janitorial Services	7430	265	1,314	2,000	500	500	500	500
	Janitorial Supplies	7431	431	452	400	500	500	500	500
	R&M/Building & Grounds	7450	1,702	1,392	3,000	1,400	1,400	1,400	1,400
	R&M/Office Equipment	7601	1,136	1,180	600	1,200	1,200	1,200	1,200
	R&M/Vehicles	7603	1,338	602	-	1,000	1,000	1,000	1,000
	R&M/Equipment	7605	129	124	1,000	200	200	200	200
	Storage Rental	7611	601	594	1,000	600	600	600	600
	Permit Fees	7650	-	-	-	-	-	-	-
	Rebates & Refunds	7880	1,322	948	-	1,032	1,032	1,032	1,032
	Misc Materials & Services	7899	-	-	-	-	-	-	-
	Indirect Cost Allocation	8001	27,220	28,150	28,620	29,471	30,554	30,554	30,554

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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
Health & Human Services		Account No.							
	Intercounty/Insurance	8002	1,635	1,624	1,840	2,000	2,000	2,000	2,000
	Intercounty/IS Support	8007	-	-	-	-	-	-	-
Total Materials & Services			81,245	73,841	78,060	72,703	73,786	73,786	73,786
Capital Outlay									
	Computers/Office Equipment	9020	237	254	400	-	-	-	-
	Software	9025	-	-	2,800	-	-	-	-
	Vehicles	9030	-	-	45,000	45,000	45,000	45,000	45,000
Total Capital Outlay			237	254	48,200	45,000	45,000	45,000	45,000
HHS Environmental Health Expenditures			382,423	296,775	445,132	570,637	571,720	571,720	571,720

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		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
HHS Behavioral Health Expense		17005							
Personal Services									
Salaries									
	Management/Supervisory	5200	206,436	122,946	113,292	100,662	100,662	100,662	100,662
	Professional/Technical	5300	53,278	125,124	234,456	346,954	346,954	346,954	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	8,608	8,608	8,608
	Overtime	5899	1,746	49	-	-	-	-	-
Total Salaries			317,620	323,672	450,772	456,224	456,224	456,224	456,224
Taxes & Benefits									
	Employer's FICA	5950	23,472	23,914	35,832	36,498	36,498	36,498	36,498
	OR Paid Family Medical Leave	5952	1,231	1,251	1,300	-	-	-	-
	Worker Compensation	5955	607	744	4,980	3,329	3,329	3,329	3,329
	Unemployment	5960	-	-	-	-	-	-	-
	Health & Life Insurance	5965	78,785	69,281	91,390	94,252	94,252	94,252	94,252
	Retirement	5970	115,153	140,700	157,322	146,803	146,803	146,803	146,803
	OPSRP Retirement	5971	-	-	-	-	-	-	-
	VEBA	5980	5,563	9,024	8,280	9,900	9,900	9,900	9,900
	Uniform Allowance	5990	-	563	-	-	-	-	-
Total Taxes & Benefits			224,811	245,477	299,104	290,782	290,782	290,782	290,782
Total Personal Services			542,431	569,149	749,876	747,006	747,006	747,006	747,006
Total Full-Time Equivalent			4.80	3.60	4.80	5.00	5.00	5.00	5.00
Materials & Services									
	Office Supplies	6001	12,270	232	350	300	300	300	300
	Non-capital Equipment	6004	-	-	50	200	200	200	200
	Operating Supplies	6005	470	858	-	-	-	-	-
	Small Tools & Minor Equipment	6007	311	-	20	100	100	100	100
	Computer Software & Licensing	6009	805	-	2,500	2,000	2,000	2,000	2,000
	Computer Supplies	6011	4,133	1,078	300	158	158	158	158
	Fuel & Lubricants	6030	7	323	-	-	-	-	-
	Uniforms	6251	-	-	-	-	-	-	-
	Outreach	6501	-	-	-	-	-	-	-
	Printing & Advertising	7001	1,646	1,286	450	700	700	700	700
	Books & Publications	7003	-	-	10	20	20	20	20
	Postage & Shipping	7005	-	274	100	150	150	150	150
	Telephone	7007	5,092	4,920	600	400	400	400	400
	Network Fees	7012	-	-	10	10	10	10	10
	Bank Fees	7013	-	-	150	100	100	100	100
	Insurance & Deductibles	7020	-	-	50	-	-	-	-
	Public Relations	7022	-	-	-	-	-	-	-
	Memberships & Dues	7050	-	-	300	400	400	400	400
	Provider CME Training	7054	5,451	4,340	-	1,500	1,500	1,500	1,500
	Travel/Training/Mileage	7080	5,000	1,754	250	250	250	250	250
	Professional Services	7101	43,406	60,815	-	-	-	-	-
	Contracted Services	7105	36,680	34,500	44,300	54,061	53,655	53,655	53,655
	Legal Settlements	7111	-	-	-	-	-	-	-
	Rent	7401	-	-	2,500	1,400	1,400	1,400	1,400
	Utilities	7410	-	-	400	350	350	350	350
	Water Fees	7415	-	-	50	50	50	50	50
	Sewer Fees	7416	-	-	60	60	60	60	60
	Garbage Collection	7420	-	-	200	200	200	200	200
	Janitorial Services	7430	-	-	500	300	300	300	300
	Janitorial Supplies	7431	-	-	100	50	50	50	50
	R&M/Building & Grounds	7450	117	1,381	750	500	500	500	500
	R&M/Office Equipment	7601	167	164	150	200	200	200	200
	R&M/Vehicles	7603	25	1,205	-	-	-	-	-
	R&M/Equipment	7605	-	-	250	200	200	200	200
	Storage Rental	7611	-	-	250	300	300	300	300
	Permit Fees	7650	-	-	-	-	-	-	-
	Misc Materials & Services	7899	305	-	-	-	-	-	-
	Indirect Cost Allocation	8001	6,810	7,050	7,160	7,368	7,638	7,638	7,638
	Intercounty/Insurance	8002	409	406	460	500	500	500	500
	Intercounty/IS Support	8007	-	-	-	-	-	-	-

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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
		Account No.			Budget	Budget	Budget	Budget
Health & Human Services								
Total Materials & Services			123,103	120,586	62,270	71,827	71,691	71,691
Capital Outlay								
	Computers/Office Equipment	9020	-	-	100	-	-	-
	Software	9025	-	-	700	-	-	-
	Vehicles	9030	50,188	-	-	-	-	-
	Building/Improvements	9040	-	-	-	-	-	-
Total Capital Outlay			50,188	-	800	-	-	-
HHS Behavioral Health Expenditures			715,722	689,735	812,946	818,833	818,697	818,697

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			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
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	-	-	-	-	-	-	-
Total Salaries				112,926	-	-	-	-	-	-
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	-	-	-	-	-	-	-
Total Taxes & Benefits				57,413	-	-	-	-	-	-
Total Personal Services				170,339	-	-	-	-	-	-
Total Full-Time Equivalent				1.00	-	-	-	-	-	-
Materials & Services										
	Office Supplies	6001	660	149	170	150	150	150	150	150
	Non-Capital Equipment	6004	-	99	30	100	100	100	100	100
	Operating Supplies	6005	3,812	2,767	1,200	750	750	750	750	750
	Small Tools & Minor Equipment	6007	24	-	10	50	50	50	50	50
	Computer Software & Licensing	6009	9,810	9,569	1,250	1,000	1,000	1,000	1,000	1,000
	Computer Supplies	6011	446	6	150	79	79	79	79	79
	Fuels & Lubricants	6030	116	-	50	50	50	50	50	50
	Drugs & Vaccines	6110	-	16	3,000	2,000	2,000	2,000	2,000	2,000
	Patient Prescriptions	6111	-	-	750	600	600	600	600	600
	Patient Special Needs	6114	-	-	-	500	500	500	500	500
	Patient Transportation	6115	-	-	-	100	100	100	100	100
	Outreach	6501	-	-	-	-	-	-	-	-
	Printing & Advertising	7001	-	36	225	345	345	345	345	345
	Books & Publications	7003	36	41	10	5	5	5	5	5
	Postage & Shipping	7005	-	-	50	70	70	70	70	70
	Telephone	7007	1,029	867	295	195	195	195	195	195
	Network Fees	7012	-	-	-	-	-	-	-	-
	Bank Fees	7013	-	-	70	45	45	45	45	45
	Insurance & Deductibles	7020	-	-	30	1	1	1	1	1
	Public Relations	7022	26	-	400	200	200	200	200	200
	Memberships & Dues	7050	972	2,609	150	195	195	195	195	195
	Provider CME Training	7054	-	-	300	-	-	-	-	-
	Travel/Training/Mileage	7080	96	-	125	120	120	120	120	120
	Professional Services	7101	14	-	2,800	2,000	2,000	2,000	2,000	2,000
	Contracted Services	7105	10,370	9,695	14,770	18,182	18,052	18,052	18,052	18,052
	Lab Tests	7210	-	-	200	160	160	160	160	160
	Rent	7401	-	-	1,250	695	695	695	695	695
	Utilities	7410	1,849	1,905	200	170	170	170	170	170
	Water Fees	7415	-	-	30	20	20	20	20	20
	Sewer Fees	7416	-	-	35	25	25	25	25	25
	Garbage Collection	7420	254	76	100	95	95	95	95	95
	Janitorial Services	7430	-	-	255	145	145	145	145	145
	Janitorial Supplies	7431	150	-	50	20	20	20	20	20
	R&M/Building & Grounds	7450	-	-	375	245	245	245	245	245
	R&M/Office Equipment	7601	-	-	80	95	95	95	95	95
	R&M/Vehicles	7603	311	-	100	100	100	100	100	100
	R&M/Equipment	7605	2,154	-	125	95	95	95	95	95
	Storage Rental	7611	12,000	8,000	130	145	140	140	140	140
	Permit Fees	7650	-	-	-	-	-	-	-	-
	Rebates & Refunds	7880	-	-	80	50	50	50	50	50

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
Health & Human Services	Account No.								
	Misc Materials & Services	7899	565	-	-	-	-	-	-
	Indirect Cost Allocation	8001	3,390	3,510	3,580	3,679	3,814	3,814	3,814
	Intercounty/Insurance	8002	204	203	230	250	250	250	250
	Intercounty/IS Support	8007	-	-	-	-	-	-	-
Total Materials & Services			48,288	39,548	32,655	32,726	32,726	32,726	32,726
Capital Outlay									
	Computers/Office Equipment	9020	78	161	50	-	-	-	-
	Software	9025	-	-	350	-	-	-	-
	Machinery/Equipment	9035	737	-	-	-	-	-	-
Total Capital Outlay			815	161	400	-	-	-	-
HHS Mobile Clinic Expenditures			219,442	39,709	33,055	32,726	32,726	32,726	32,726

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
HHS Pharmacy			17011							
Personal Services										
Salaries										
	Professional/Technical	5300	-	-	345,807	181,235	181,235	181,235	181,235	181,235
	Administrative/Clerical	5400	-	-	89,125	58,261	58,261	58,261	58,261	58,261
	Skilled/Service/Maintenance	5500	-	-	-	-	-	-	-	-
	AFSCME Incentive	5750	-	-	-	-	-	-	-	-
	Stipend	5895	-	-	-	0	0	0	0	0
	Out of Class	5896	-	-	-	-	-	-	-	-
	Leave Buy Out	5897	-	-	8,364	4,606	4,606	4,606	4,606	4,606
	Overtime	5899	-	-	-	-	-	-	-	-
Total Salaries				-	-	443,296	244,102	244,102	244,102	244,102
Taxes & Benefits										
	Employer's FICA	5950	-	-	35,463	19,528	19,528	19,528	19,528	19,528
	OR Paid Family Medical Leave	5952	-	-	3,500	-	-	-	-	-
	Worker Compensation	5955	-	-	3,170	1,806	1,806	1,806	1,806	1,806
	Unemployment	5960	-	-	-	-	-	-	-	-
	Health & Life Insurance	5965	-	-	63,805	54,970	54,970	54,970	54,970	54,970
	Retirement	5970	-	-	155,705	85,738	85,738	85,738	85,738	85,738
	OPSRP Retirement	5971	-	-	-	-	-	-	-	-
	VEBA	5980	-	-	5,520	5,940	5,940	5,940	5,940	5,940
	Uniform Allowance	5990	-	-	-	-	-	-	-	-
Total Taxes & Benefits				-	-	267,163	167,982	167,982	167,982	167,982
Total Personal Services				-	-	710,459	412,084	412,084	412,084	412,084
Total Full-Time Equivalent				-	-	5.00	3.00	3.00	3.00	3.00
Materials & Services										
	Office Supplies	6001	-	18,954	1,750	2,550	2,550	2,550	2,550	2,550
	Non-Capital Equipment	6004	-	-	250	1,700	1,700	1,700	1,700	1,700
	Operating Supplies	6005	-	3,848	6,000	7,500	7,500	7,500	7,500	7,500
	Small Tools & Minor Equipment	6007	-	1,630	100	500	500	500	500	500
	Computer Software & Licensing	6009	-	-	12,500	17,000	17,000	17,000	17,000	17,000
	Computer Supplies	6011	-	2,766	1,500	1,335	1,335	1,335	1,335	1,335
	Fuels & Lubricants	6030	-	6	250	250	250	250	250	250
	Drugs & Vaccines	6110	-	4,582	15,000	10,000	10,000	10,000	10,000	10,000
	Patient Prescriptions	6111	-	-	3,750	3,000	3,000	3,000	3,000	3,000
	Patient Special Needs	6114	-	-	-	1,000	1,000	1,000	1,000	1,000
	Patient Transportation	6115	-	-	-	200	200	200	200	200
	Uniforms	6251	-	-	-	-	-	-	-	-
	Outreach	6501	-	-	-	5	0	0	0	0
	Printing & Advertising	7001	-	-	2,250	5,500	5,500	5,500	5,500	5,500
	Books & Publications	7003	-	-	60	100	100	100	100	100
	Postage & Shipping	7005	-	-	500	750	750	750	750	750
	Telephone	7007	-	-	3,000	2,000	2,000	2,000	2,000	2,000
	Network Fees	7012	-	-	50	90	90	90	90	90
	Bank Fees	7013	-	-	750	855	855	855	855	855
	Insurance & Deductibles	7020	-	-	-	5	5	5	5	5
	Public Relations	7022	-	-	2,000	1,000	1,000	1,000	1,000	1,000
	Memberships & Dues	7050	-	-	1,500	3,405	3,405	3,405	3,405	3,405
	Provider CME Training	7054	-	-	1,500	960	960	960	960	960
	Travel/Training/Mileage	7080	-	-	1,250	2,130	2,130	2,130	2,130	2,130
	Professional Services	7101	-	22,499	14,000	5,200	5,200	5,200	5,200	5,200
	Contracted Services	7105	-	663	-	-	-	-	-	-
	Legal	7110	-	-	147,650	181,870	180,298	180,298	180,298	180,298
	Lab Tests	7210	-	-	-	-	-	-	-	-
	Rent	7401	-	-	1,000	1,600	1,600	1,600	1,600	1,600
	Utilities	7410	-	478	12,500	11,905	11,905	11,905	11,905	11,905
	Water Fees	7415	-	184	2,000	2,980	2,980	2,980	2,980	2,980
	Sewer Fees	7416	-	-	250	430	430	430	430	430
	Garbage Collection	7420	-	-	300	515	515	515	515	515
	Janitorial Services	7430	-	-	1,000	1,705	1,705	1,705	1,705	1,705
	Janitorial Supplies	7431	-	-	2,500	2,555	2,555	2,555	2,555	2,555
	R&M/Building & Grounds	7450	-	48	500	430	430	430	430	430
	R&M/Office Equipment	7601	-	-	3,750	4,255	4,255	4,255	4,255	4,255
	R&M/Vehicles	7603	-	4	750	1,705	1,705	1,705	1,705	1,705
	R&M/Equipment	7605	-	-	500	1,000	1,000	1,000	1,000	1,000
	Storage Rental	7611	-	-	1,250	1,705	1,705	1,705	1,705	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 Budget	Proposed Budget	Approved Budget	Adopted Budget
Health & Human Services			Account No.						
	Permit Fees	7650	-	-	1,250	2,555	2,555	2,555	2,555
	Rebates & Refunds	7880	-	-	400	550	550	550	550
	Misc Materials & Services	7899	-	-	-	-	-	-	-
	Indirect Cost Allocation	8001	-	-	35,770	62,630	63,983	63,983	63,983
	Intercounty/Insurance	8002	-	-	2,300	1,800	1,800	1,800	1,800
	Intercounty/IS Support	8007	-	-	-	-	-	-	-
Total Materials & Services			-	55,662	281,630	347,225	347,001	347,001	347,001
Capital Outlay									
	Computers/Office Equipment	9020	-	-	500	-	-	-	-
	Vehicles	9030	-	-	3,500	-	-	-	-
	Machinery/Equipment	9035	-	8,923	4,000	14,000	14,000	14,000	14,000
	Buildings/Improvements	9040	-	-	1,000,000	-	-	-	-
Total Capital Outlay			-	8,923	1,008,000	14,000	14,000	14,000	14,000
HHS Pharmacy Expenditures			-	64,585	2,000,089	773,309	773,085	773,085	773,085
HHS Revenue Minus Expenses			0	(0)	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027									
Total Personal Services			7,577,419	7,926,750	10,057,854	9,586,695	9,586,695	9,586,695	9,586,695
Total Materials & Services			4,135,571	4,865,343	5,882,799	6,116,334	6,116,488	6,116,488	6,116,488
Total Capital Outlay			727,109	106,524	1,355,000	1,795,000	1,795,000	1,795,000	1,795,000
Total Transfers Out			-	-	-	-	-	-	-
Total Contingency			-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance			4,500,579	2,944,269	-	-	2,000,000	2,000,000	1,950,000
Health Department Totals			16,940,678	15,842,885	17,295,653	17,498,029	19,498,183	19,498,183	19,448,183

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 Pharmcy 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
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Mental Health								
Departmental Revenue								
Beginning Fund Balance	4000	-	-	-	-	-	-	-
Mental Health	4243	3,262,587	3,294,056	3,500,000	4,000,000	4,000,000	4,000,000	4,000,000
State Grants	4250	-	-	-	-	-	-	-
Total Revenues		<u>3,262,587</u>	<u>3,294,056</u>	<u>3,500,000</u>	<u>4,000,000</u>	<u>4,000,000</u>	<u>4,000,000</u>	<u>4,000,000</u>
Departmental Expense								
Materials & Services								
Tillamook Counseling	7911	<u>3,262,587</u>	<u>3,294,056</u>	<u>3,500,000</u>	<u>4,000,000</u>	<u>4,000,000</u>	<u>4,000,000</u>	<u>4,000,000</u>
Total Materials & Services		<u>3,262,587</u>	<u>3,294,056</u>	<u>3,500,000</u>	<u>4,000,000</u>	<u>4,000,000</u>	<u>4,000,000</u>	<u>4,000,000</u>
Operating Contingency								
Operating Contingency	9900	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Contingency		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Unapp Ending Fund Bal		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Mental Health Revenues minus Expenditures		<u>-</u>	<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 Materials & Services		3,262,587	3,294,056	3,500,000	4,000,000	4,000,000	4,000,000	4,000,000
Total Capital Outlay		-	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Mental Health Totals		<u>3,262,587</u>	<u>3,294,056</u>	<u>3,500,000</u>	<u>4,000,000</u>	<u>4,000,000</u>	<u>4,000,000</u>	<u>4,000,000</u>

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

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
FY2026-27 Annual Budget



Fund: 174
Department: 17400

		2023-2024	2024-2025	2025-2026	2026-2027 Requested Budget	2026-2027 Proposed Budget	2026-2027 Approved Budget	2026-2027 Adopted Budget
National Opioid Settlement		Account No.	Actuals	Actuals	Budget			
Departmental Revenue								
Beginning Fund Balance	4000	-	-	647,600	769,570	769,570	769,570	769,570
Miscellaneous Revenue	4690	-	234,490	-	-	-	-	-
Interest	4699	-	24,865	-	-	-	-	-
Transfer from General Fund	4800	-	500,000	224,192	-	-	-	-
Total Revenues			-	759,355	871,792	769,570	769,570	769,570
Departmental Expense								
Personal Services								
Administrative/Clerical	5400	-	-	-	20,365	20,365	20,365	20,365
Leave Buyout	5897	-	-	-	392	392	392	392
Total Salaries			-	-	20,757	20,757	20,757	20,757
Taxes & Benefits								
Employer's FICA	5950	-	-	-	1,661	1,661	1,661	1,661
OR Paid Family Medical Leave	5952	-	-	-	-	-	-	-
Worker Compensation	5955	-	-	-	210	210	210	210
Unemployment	5960	-	-	-	-	-	-	-
Health & Life Insurance	5965	-	-	-	4,222	4,222	4,222	4,222
Retirement	5970	-	-	-	7,291	7,291	7,291	7,291
OPSRP Retirement	5971	-	-	-	-	-	-	-
VEBA	5980	-	-	-	792	792	792	792
Total Taxes & Benefits			-	-	14,176	14,176	14,176	14,176
Total Personal Services			-	-	34,933	34,933	34,933	34,933
Total Full-Time Equivalent			-	-	0.40	0.40	0.40	0.40
Materials & Services								
Contracted Services	7105	-	51,857	636,512	324,390	324,390	324,390	324,390
Intercounty/Indirect	8001	-	-	-	-	730	730	730
Total Materials & Services			-	51,857	636,512	325,120	325,120	325,120
Transfers Out								
Transfer to Health & Human Services	9814	-	9,227	35,280	-	-	-	-
Total Transfers Out			-	9,227	35,280	-	-	-
Operating Contingency								
Operating Contingency	9900	-	-	-	410,247	409,517	409,517	409,517
Total Contingency			-	-	410,247	409,517	409,517	409,517
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	-	698,270	200,000	-	-	-	-
Total Unapp Ending Fund Bal			-	698,270	200,000	-	-	-
Total Expenditures			-	750,128	871,792	734,637	734,637	734,637
National Opioid Settlement Revenues minus Expenditures			-	-	-	-	-	-

TILLAMOOK COUNTY
FY2026-27 Annual Budget



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

Total Personal Services	-	-	-	34,933	730	730	34,933
Total Materials & Services	-	51,857	636,512	324,390	325,120	325,120	325,120
Total Capital Outlay	-	-	-	-	-	-	-
Total Transfers Out	-	9,227	35,280	-	-	-	-
Total Operating Contingency	-	-	-	410,247	409,517	409,517	409,517
Total Unappropriated Ending Fund Balance	-	<u>698,270</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
National Opioid Settlement Totals	-	759,355	871,792	769,570	734,637	734,637	734,637

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

		2023-2024	2024-2025	2025-2026	2026-2027 Requested	2026-2027 Proposed	2026-2027 Approved	2026-2027 Adopted
COSSUP								
Comprehensive Opioid, Stimulant and Substance Abuse Program								
	Account No.	Actuals	Actuals	Budget	Budget	Budget	Budget	Budget
Departmental Revenue								
Beginning Fund Balance	4000	-	-	-	-	-	-	-
Federal Grant	4225	-	17,369	105,370	583,140	583,140	583,140	583,140
State Grants	4250	-	-	-	-	-	-	-
Total Revenues		-	17,369	105,370	583,140	583,140	583,140	583,140
Departmental Expense								
Materials & Services								
Contracted Services	7105	-	28,254	83,540	508,346	508,346	508,346	508,346
Intercounty to GF/BOC	8022	-	-	10,915	37,397	37,397	37,397	37,397
Intercounty to GF/Treasurer	8023	-	-	10,915	37,397	37,397	37,397	37,397
Total Materials & Services		-	28,254	105,370	583,140	583,140	583,140	583,140
Operating Transfers								
Transfer to General Fund	9800	-	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	-	(10,884)	-	-	-	-	-
Total Unapp Ending Fund Bal		-	(10,884)	-	-	-	-	-
Total Expenditures		-	17,369	105,370	583,140	583,140	583,140	583,140
COSSUP Revenues minus Expenditures		-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Materials & Services		-	28,254	105,370	583,140	583,140	583,140	583,140
Total Capital Outlay		-	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		-	(10,884)	-	-	-	-	-
COSSUP Totals		-	17,369	105,370	583,140	583,140	583,140	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

		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
Homeless Connect								
Departmental Revenue								
Beginning Fund Balance	4000	-	-	571,000	339,790	339,790	339,790	339,790
Miscellaneous Revenue	4690	-	-	-	-	-	-	-
Interest	4699	-	28,133	-	-	-	-	-
Transfer from Workforce Housing	4829	-	753,418	-	-	-	-	-
Total Revenues		-	781,551	571,000	339,790	339,790	339,790	339,790
Departmental Expense								
Materials & Services								
Contracted Services	7105	-	170,350	571,000	339,790	338,430	338,430	338,430
Intercounty/Indirect	8001	-	-	-	-	1,360	1,360	1,360
Total Materials & Services		-	170,350	571,000	339,790	339,790	339,790	339,790
Operating Contingency								
Operating Contingency	9900	-	-	-	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	-	611,202	-	-	-	-	-
Total Unapp Ending Fund Bal		-	611,202	-	-	-	-	-
Total Expenditures		-	611,202	-	-	-	-	-
Homeless Connect Revenues minus Expenditures		-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Materials & Services		-	170,350	571,000	339,790	339,790	339,790	339,790
Total Capital Outlay		-	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		-	611,202	-	-	-	-	-
Homeless Connect Totals		-	781,551	571,000	339,790	339,790	339,790	339,790

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

		2023-2024	2024-2025	2025-2026	2026-2027 Requested	2026-2027 Proposed	2026-2027 Approved	2026-2027 Adopted
CJC Behavioral Health Deflection	Account No.	Actuals	Actuals	Budget	Budget	Budget	Budget	Budget
Departmental Revenue								
Beginning Fund Balance	4000	-	-	154,860	100,000	100,000	100,000	100,000
State Grants	4250	-	163,548	238,833	177,666	177,666	177,666	177,666
Miscellaneous Revenue	4690	-	-	-	-	-	-	-
Total Revenues		-	163,548	393,693	277,666	277,666	277,666	277,666
Departmental Expense								
Personal Services								
Administrative/Clerical	5400	-	-	22,000	38,300	37,900	37,900	37,900
Total Salaries		-	-	22,000	38,300	37,900	37,900	37,900
Taxes & Benefits								
Employer's FICA	5950			2,000	3,200	3,100	3,100	3,100
OR Paid Family Medical Leave	5952			100	200	200	200	200
Worker Compensation	5955			100	300	300	300	300
Unemployment	5960			-	-	-	-	-
Health & Life Insurance	5965			7,500	15,800	12,700	12,700	12,700
Retirement	5970			7,300	5,600	5,600	5,600	5,600
OPSRP Retirement	5971				1,500	2,800	2,800	2,800
VEBA	5980			600	1,200	1,200	1,200	1,200
Total Taxes & Benefits		-	-	17,600	27,800	25,900	25,900	25,900
Total Personal Services		-	-	39,600	66,100	63,800	63,800	63,800
Total Full-Time Equivalent		-	-	-	0.40	0.40	0.40	0.40
Materials & Services								
Contracted Services	7105	-	10,106	338,603	186,325	188,455	188,455	188,455
Intercounty/Indirect	8001				-	170	170	170
Intercounty to GF/BOC	8024	-	-	7,745	12,621	12,621	12,621	12,621
Intercounty to GF/Treasurer	8023	-	-	7,745	12,620	12,620	12,620	12,620
Total Materials & Services		-	10,106	354,093	211,566	213,866	213,866	213,866
Transfers Out								
Transfer to General Fund	9800	-	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-	-
Operating Contingency								
Operating Contingency	9900	-	-	-	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	-	153,442	-	-	-	-	-
Total Unapp Ending Fund Bal		-	153,442	-	-	-	-	-
Total Expenditures		-	163,548	393,693	277,666	277,666	213,866	213,866
CJC Behavioral Health Revenues minus Expenditures		-	0	-	-	-	-	-

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

TILLAMOOK COUNTY
FY2026-27 Annual Budget



Total Personal Services	-	-	39,600	66,100	12,620	12,620	12,620
Total Materials & Services	-	10,106	354,093	211,566	213,866	213,866	213,866
Total Capital Outlay	-	-	-	-	-	-	-
Total Transfers Out	-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance	-	153,442	-	-	-	-	-
CJC Behavioral Health Totals	-	163,548	354,093	211,566	213,866	213,866	213,866

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

TILLAMOOK COUNTY
FY2026-27 Annual Budget



Fund: 178
Department: 17800

		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
CJC Specialty Court								
Departmental Revenue								
Beginning Fund Balance	4000	-	-	23,300	17,680	17,680	17,680	17,680
State Grants	4250	-	-	74,000	27,680	27,680	27,680	27,680
Transfer from General Fund	4800	-	25,096	-	-	-	-	-
Total Revenues		-	25,096	97,300	45,360	45,360	45,360	45,360
Departmental Expense								
Materials & Services								
Contracted Services	7105	-	655	97,300	45,360	45,350	45,350	45,350
Intercounty/Indirect	8001	-	-	-	-	10	10	10
Total Materials & Services		-	655	97,300	45,360	45,360	45,360	45,360
Transfers Out								
Transfer to General Fund	9800	-	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-	-
Operating Contingency								
Operating Contingency	9900	-	-	-	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	-	24,441	-	-	-	-	-
Total Unapp Ending Fund Bal		-	24,441	-	-	-	-	-
Total Expenditures		-	24,441	-	-	-	-	-
CJC Specialty Court Revenues minus Expenditures		-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Materials & Services		-	655	97,300	45,360	45,360	45,360	45,360
Total Capital Outlay		-	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		-	24,441	-	-	-	-	-
CJC Specialty Court Totals		-	25,096	97,300	45,360	45,360	45,360	45,360

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

TILLAMOOK COUNTY
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Fund: 179
Department: 17900

		2023-2024	2024-2025	2025-2026	2026-2027 Requested Budget	2026-2027 Proposed Budget	2026-2027 Approved Budget	2026-2027 Adopted Budget
CJC Jail-Based Medications		Account No.	Actuals	Actuals	Budget			
Departmental Revenue								
Beginning Fund Balance	4000	-	-	298,940	464,977	464,977	464,977	464,977
State Grants	4250	-	298,944	-	143,052	143,052	143,052	143,052
Total Revenues		-	298,944	298,940	608,029	608,029	608,029	608,029
Departmental Expense								
Materials & Services								
Contracted Services	7105	-	-	269,050	129,879	129,879	129,879	129,879
Intercounty/Sheriff	8012	-	-	-	13,173	13,173	13,173	13,173
Intercounty to GF/BOC	8022	-	-	14,945	-	-	-	-
Intercounty to GF/Treasurer	8023	-	-	14,945	-	-	-	-
Total Materials & Services		-	-	298,940	143,052	143,052	143,052	143,052
Transfers Out								
Transfer to General Fund	9800	-	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-	-
Operating Contingency								
Operating Contingency	9900	-	-	-	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	-	298,944	-	464,977	464,977	464,977	464,977
Total Unapp Ending Fund Bal		-	298,944	-	464,977	464,977	464,977	464,977
Total Expenditures		-	298,944	-	608,029	464,977	464,977	464,977
CJC Jail-Based Medications Revenues minus Expenditures		-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Materials & Services		-	-	298,940	143,052	143,052	143,052	143,052
Total Capital Outlay		-	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		-	298,944	-	464,977	464,977	464,977	464,977
CJC Jail-Based Medications Court Totals		-	298,944	298,940	608,029	608,029	608,029	608,029

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

TILLAMOOK COUNTY
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Fund: 180
Department: 18000, 18001, 18002, 18003

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

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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
County Fair									
Fair Expense	18000								
Personal Services									
Salaries									
Non-941/Fair Management	5901		22,636	22,913	27,000	29,000	29,000	29,000	29,000
Non-941/Fair Admin & Clerical	5903		13,814	15,030	32,100	36,000	36,000	36,000	36,000
Non-941/Fair Skilled/Service/Maint	5904		36,327	41,958	49,700	62,000	62,000	62,000	62,000
Non-941/Fair Part-Time & Temporary	5905		7,251	6,455	9,500	12,000	12,000	12,000	12,000
Total Salaries			80,028	86,356	118,300	139,000	139,000	139,000	139,000
Taxes & Benefits									
Non-941/Payroll Taxes & Benefits	5949		18,156	25,568	31,000	38,000	38,000	38,000	38,000
Worker Compensation	5955		-	-	-	-	-	-	-
Total Taxes & Benefits			18,156	25,568	31,000	38,000	38,000	38,000	38,000
Total Personal Services			98,184	111,924	149,300	177,000	177,000	177,000	177,000
Total Full-Time Equivalent			1.00	1.00	1.00	1.00	1.00	1.00	1.00
Materials & Services									
Operating Supplies	6005		16,434	14,387	15,000	18,000	18,000	18,000	18,000
Printing & Advertising	7001		17,514	21,812	30,000	53,100	53,100	53,100	53,100
Postage & Shipping	7005		491	-	-	-	-	-	-
Telephone	7007		1,370	1,864	2,200	2,200	2,200	2,200	2,200
Bank Fees	7013		827	-	-	-	-	-	-
Insurance & Deductibles	7020		1,918	-	-	-	-	-	-
Memberships & Dues	7050		2,750	2,945	3,500	3,500	3,500	3,500	3,500
Travel/Training/Mileage	7080		-	-	-	-	-	-	-
Contracted Services	7105		287,793	308,228	390,000	449,200	449,200	449,200	449,200
Utilities	7410		5,731	-	-	-	-	-	-
R&M/Building & Grounds	7450		19,617	-	-	-	-	-	-
Racing	7840		251,816	256,197	289,000	340,000	340,000	340,000	340,000
Premiums/4H-FFA	7842		2,328	-	-	-	-	-	-
Premiums/Open Class	7843		22,402	21,030	30,000	30,000	30,000	30,000	30,000
Milk Weight Payments	7844		-	-	-	-	-	-	-
Misc Materials & Services	7899		-	-	-	-	-	-	-
Total Materials & Services			630,992	626,463	759,700	896,000	896,000	896,000	896,000
Total Operations Expenditures			729,176	738,387	909,000	1,073,000	1,073,000	1,073,000	1,073,000
Fair Revenue minus Expenditures			309,743	257,488	151,000	124,200	124,200	124,200	124,200
Off Season Expense		18001							
Personal Services									
Salaries									
Non-941/Fair Management	5901		63,932	62,677	75,000	75,800	75,800	75,800	75,800
Non-941/Fair Admin & Clerical	5903		37,337	39,132	74,500	91,000	91,000	91,000	91,000
Non-941/Fair Skilled/Service/Maint	5904		53,535	59,031	79,000	79,000	79,000	79,000	79,000
Non-941/Fair Part-Time & Temporary	5905		-	-	5,000	5,000	5,000	5,000	5,000
Total Salaries			154,805	160,839	233,500	250,800	250,800	250,800	250,800

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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
Taxes & Benefits								
Non-941/Payroll Taxes & Benefits	5949	70,932	79,500	75,100	100,000	100,000	100,000	100,000
Worker Compensation	5955	-	-	-	-	-	-	-
Total Taxes & Benefits		70,932	79,500	75,100	100,000	100,000	100,000	100,000
Total Personal Services		225,736	240,340	308,600	350,800	350,800	350,800	350,800
Total Full-Time Equivalent		3.00	3.00	3.00	3.00	3.00	3.00	3.00
Materials & Services								
Office Supplies	6001	2,112	3,676	8,000	10,000	10,000	10,000	10,000
Non-Capital Equipment	6004	12,060	14,227	35,000	35,000	35,000	35,000	35,000
Operating Supplies	6005	15,951	26,085	30,000	30,000	30,000	30,000	30,000
Small Tools & Minor Equipment	6007	1,341	3,815	4,500	5,000	5,000	5,000	5,000
Computer Software & Licensing	6009	1,549	3,444	4,000	5,500	5,500	5,500	5,500
Printing & Advertising	7001	2,729	779	16,000	16,000	16,000	16,000	16,000
Postage & Shipping	7005	1,213	1,993	3,000	3,000	3,000	3,000	3,000
Telephone	7007	4,051	3,636	5,000	6,000	6,000	6,000	6,000
Bank Fees	7013	4,390	4,858	5,500	6,000	6,000	6,000	6,000
Insurance & Deductibles	7020	270	2,279	2,300	5,000	5,000	5,000	5,000
Travel/Training/Mileage	7080	5,318	8,275	10,000	12,000	12,000	12,000	12,000
Professional Services	7101	9,892	19,988	25,000	25,000	25,000	25,000	25,000
Contracted Services	7105	11,637	16,463	38,000	42,000	42,000	42,000	42,000
Utilities	7410	63,454	66,582	85,000	90,000	90,000	90,000	90,000
R&M/Building & Grounds	7450	32,956	74,318	140,000	180,000	180,000	180,000	180,000
Equipment Rental	7610	1,147	885	2,000	3,000	3,000	3,000	3,000
Off Season Events	7846	43,302	50,189	80,000	85,000	85,000	85,000	85,000
Indirect Cost Allocation	8001	75,660	81,320	103,010	113,860	113,860	113,860	113,860
Total Materials & Services		289,032	382,809	596,310	672,360	672,360	672,360	672,360
Capital Outlay								
Furniture/Fixtures	9015	-	-	-	-	-	-	-
Computers/Office Equipment	9020	-	2,252	3,000	-	-	-	-
Vehicles	9030	-	-	15,000	30,000	30,000	30,000	30,000
Machinery/Equipment	9035	9,327	-	25,000	30,000	30,000	30,000	30,000
Buildings/Improvements	9040	332,322	305,830	750,000	1,100,000	1,100,000	1,100,000	1,100,000
Total Capital Outlay		341,648	308,082	793,000	1,160,000	1,160,000	1,160,000	1,160,000
Transfers Out								
Transfer to Fair Reserve Fund	9821	-	120,000	120,000	220,000	220,000	220,000	220,000
Total Transfers Out		-	120,000	120,000	220,000	220,000	220,000	220,000
Operating Contingency								
Operating Contingency	9900	-	-	40,000	50,000	50,000	50,000	50,000
Total Contingency		-	-	40,000	50,000	50,000	50,000	50,000

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
County Fair									
Unapp Ending Fund Bal									
Unapp Ending Fund Bal		9995	1,167,929	1,327,776	58,340	897,440	897,440	897,440	897,440
Total Unapp Ending Fund Bal			1,167,929	1,327,776	58,340	897,440	897,440	897,440	897,440
Total Off Season Expenditures			2,024,346	2,379,008	1,916,250	3,350,600	3,350,600	3,350,600	3,350,600
Off Season Revenue minus Expenditures			(315,611)	(141,092)	(33,750)	93,700	93,700	93,700	93,700
Skating Operations Expense	18002								
Materials & Services									
Operating Supplies		6005	198	260	500	1,000	1,000	1,000	1,000
Printing & Advertising		7001	-	157	250	400	400	400	400
Contracted Services		7105	5,571	3,621	6,500	4,500	4,500	4,500	4,500
Total Materials & Services			5,769	4,038	7,250	5,900	5,900	5,900	5,900
Total Skating Operations Expenditures			5,769	4,038	7,250	5,900	5,900	5,900	5,900
Skating Operations Revenue minus Expenditures			5,868	3,604	2,750	2,100	2,100	2,100	2,100
Ann Parks Expense	18003								
Materials & Services									
Premiums/4H-FFA		7842	-	-	-	-	-	-	-
Premiums/Open Class		7843	-	-	-	-	-	-	-
Total Materials & Services			-	-	-	-	-	-	-
Total Ann Parks Expenditures			-	-	-	-	-	-	-
Unapp Ending Fund Bal									
Unapp Ending Fund Bal		9995	-	-	-	-	-	-	-
Total Unapp Ending Fund Bal			-	-	-	-	-	-	-
Ann Parks Revenue minus Expenditures			-	-	-	-	-	-	-
County Fair Revenues minus Expenditures			-	-	-	-	-	-	-
Tillamook County									
Statement of Budget									
Fiscal Year July 1, 2026 - June 30, 2027									
Total Personal Services			323,921	352,264	457,900	527,800	527,800	527,800	527,800
Total Materials & Services			925,793	1,013,311	1,363,260	1,574,260	1,574,260	1,574,260	1,574,260
Total Capital Outlay			341,648	308,082	793,000	1,160,000	1,160,000	1,160,000	1,160,000
Total Transfers Out			-	120,000	120,000	220,000	220,000	220,000	220,000
Total Contingency			-	-	40,000	50,000	50,000	50,000	50,000
Total Unappropriated Ending Fund Balance			1,167,929	1,327,776	58,340	897,440	897,440	897,440	897,440
County Fair Totals			2,759,290	3,121,433	2,832,500	4,429,500	4,429,500	4,429,500	4,429,500

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

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

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

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

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

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
Library	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Departmental Revenue								
Beginning Fund Balance	4000	5,242,305	6,182,399	6,500,000	6,986,500	6,986,500	6,986,500	6,986,500
Property Taxes - Current	4010	3,889,267	4,033,562	4,141,115	4,265,300	4,265,300	4,265,300	4,265,300
Property Taxes - Previous	4011	94,448	101,017	75,000	80,000	80,000	80,000	80,000
Federal Grants	4225	-	-	-	-	-	-	-
Ready to Read Grant/FYE23	4250	6,580	6,667	6,650	6,200	6,200	6,200	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	10,000	10,000	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	120,000	120,000	120,000
Transfer from Debt Service	4809	-	70,000	-	-	-	-	-
Total Revenues		9,500,448	10,808,198	10,830,765	11,468,000	11,468,000	11,468,000	11,468,000
Departmental Expense								
Personal Services								
Salaries								
Department Head	5100	109,625	114,328	120,700	123,100	121,900	121,900	121,900
Management/Supervisory	5200	158,769	155,185	168,600	176,700	174,800	174,800	174,800
Professional/Technical	5300	207,830	309,121	291,300	471,200	461,600	461,600	461,600
Administrative/Clerical	5400	713,409	709,392	913,100	900,700	898,000	898,000	898,000
Skilled/Service/Maintenance	5500	25,473	31,321	40,400	50,700	47,300	47,300	47,300
Part-Time/Temporary	5600	37,017	35,445	60,000	60,000	60,000	60,000	60,000
AFSCME Incentive	5750	-	-	10,400	12,900	12,900	12,900	12,900
Out of Class	5896	7,066	115	500	1,000	1,000	1,000	1,000
Leave Buy Out	5897	20,214	2,638	29,500	33,200	32,800	32,800	32,800
Overtime	5899	79	427	1,500	1,500	1,500	1,500	1,500
Moving Reimbursement	5975	-	-	-	-	-	-	-
Total Salaries		1,279,482	1,357,971	1,636,000	1,831,000	1,811,800	1,811,800	1,811,800
Taxes & Benefits								
Employer's FICA	5950	94,349	99,851	130,000	145,400	143,900	143,900	143,900
OR Paid Family Medical Leave	5952	4,933	7,738	6,400	7,200	7,100	7,100	7,100
Worker Compensation	5955	5,848	5,574	7,900	9,200	9,100	9,100	9,100
Unemployment	5960	-	927	-	-	-	-	-
Health & Life Insurance	5965	357,555	404,194	455,500	527,040	560,860	560,860	560,860
Retirement	5970	457,464	490,023	507,987	490,010	434,410	434,410	434,410
OPSRP Retirement	5971	-	-	6,131	35,180	44,630	44,630	44,630
VEBA	5980	32,028	46,080	35,880	47,520	43,560	43,560	43,560
Uniform Allowance	5990	243	291	225	260	260	260	260
Total Taxes & Benefits		952,420	1,054,677	1,150,023	1,261,810	1,243,820	1,243,820	1,243,820
Total Personal Services		2,231,902	2,412,649	2,786,023	3,092,810	3,055,620	3,055,620	3,055,620
Total Full-Time Equivalent		25.75	25.75	25.75	25.80	25.80	25.80	25.80
Materials & Services								
Office Supplies	6001	27,789	21,041	31,000	31,000	31,000	31,000	31,000
Non-Capital Equipment	6004	34,279	21,246	30,000	37,500	37,500	37,500	37,500
Operating Supplies	6005	370	-	-	-	-	-	-
Small Tools & Minor Equipment	6007	100	-	-	-	-	-	-
Computer Software & Licensing	6009	90,617	94,574	103,000	105,000	105,000	105,000	105,000

TILLAMOOK COUNTY
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Library	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
Computer Supplies	6011	184	952	1,000	1,000	1,000	1,000	1,000
Fuel & Lubricants	6030	8,454	7,978	9,500	9,800	9,800	9,800	9,800
Periodicals	6301	15,533	15,602	14,000	14,000	14,000	14,000	14,000
Books/Adult Fiction	6302	38,481	37,668	49,000	49,000	49,000	49,000	49,000
Books/Adult Non-Fiction	6303	34,120	30,632	45,000	45,000	45,000	45,000	45,000
Books/Childrens	6304	56,376	54,504	51,000	51,000	51,000	51,000	51,000
Books/Reference	6305	-	-	-	-	-	-	-
Non-Print Materials	6307	28,372	20,744	40,000	35,000	35,000	35,000	35,000
Programs/Adults	6310	14,116	6,685	15,000	15,000	15,000	15,000	15,000
Programs/Teen	6311	1,499	1,779	4,000	6,000	6,000	6,000	6,000
Programs/Childrens	6312	5,833	6,438	14,000	14,000	14,000	14,000	14,000
Programs/Branches	6313	11,996	11,557	20,000	20,000	20,000	20,000	20,000
Programs/Supplies	6314	21,455	11,875	16,000	15,000	15,000	15,000	15,000
Books/Teen	6315	7,547	7,133	5,000	6,000	6,000	6,000	6,000
Digital Materials	6316	99,445	135,121	138,000	145,000	145,000	145,000	145,000
Outreach	6501	5,962	7,003	10,000	10,000	10,000	10,000	10,000
Printing & Advertising	7001	17,747	3,101	24,000	24,000	24,000	24,000	24,000
Books & Publications	7003	-	342	-	500	500	500	500
Postage & Shipping	7005	4,226	4,181	5,500	5,500	5,500	5,500	5,500
Telephone	7007	18,111	16,928	17,000	17,000	17,000	17,000	17,000
Cataloging Computer Svcs	7011	29,000	29,994	32,000	32,000	32,000	32,000	32,000
Network Fees	7012	(26,542)	191,389	40,000	40,000	40,000	40,000	40,000
Insurance & Deductibles	7020	3,928	3,593	5,000	5,000	5,000	5,000	5,000
Public Relations	7022	-	-	-	-	-	-	-
Memberships & Dues	7050	1,367	1,306	2,000	2,000	2,000	2,000	2,000
Travel/Training/Mileage	7080	13,087	20,165	20,000	20,000	20,000	20,000	20,000
Professional Services	7101	-	-	-	-	-	-	-
Contracted Services	7105	22,130	14,844	50,000	50,000	50,000	50,000	50,000
Legal	7110	-	9,647	4,000	6,000	6,000	6,000	6,000
Lab Tests	7210	-	-	-	-	-	-	-
Utilities	7410	16,085	14,174	18,000	18,500	18,500	18,500	18,500
Water Fees	7415	1,018	1,151	1,200	1,400	1,400	1,400	1,400
Sewer Fees	7416	1,369	1,478	1,500	1,600	1,600	1,600	1,600
Garbage Collection	7420	3,713	3,753	4,000	4,200	4,200	4,200	4,200
Heating Fuel	7425	8,953	9,888	12,000	12,000	12,000	12,000	12,000
Janitorial Supplies	7431	5,038	6,598	5,000	5,200	5,200	5,200	5,200
R&M/Building & Grounds	7450	63,507	111,421	90,000	120,000	120,000	120,000	120,000
R&M/Office Equipment	7601	5,183	5,362	13,000	10,000	10,000	10,000	10,000
R&M/Vehicles	7603	9,372	7,235	10,000	11,000	11,000	11,000	11,000
R&M/Equipment	7605	-	-	-	-	-	-	-
Permit Fees	7650	-	120	400	400	400	400	400
Rebates & Refunds	7880	-	-	-	-	-	-	-
Inactive Employee Insurance	7881	56,717	56,754	58,000	58,000	58,000	58,000	58,000
Misc Materials & Services	7899	1,032	7,050	4,000	4,000	4,000	4,000	4,000
Indirect Cost Allocation	8001	273,350	250,910	218,980	225,550	185,440	185,440	185,440
Intercounty/Insurance	8002	44,809	50,222	53,800	59,180	59,180	59,180	59,180
Intercounty/IS Support	8007	-	-	-	-	-	-	-
Total Materials & Services		1,075,725	1,314,139	1,284,880	1,342,330	1,302,220	1,302,220	1,302,220

TILLAMOOK COUNTY
FY2026-27 Annual Budget



Library	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								
Furniture/Fixtures	9015	-	-	-	48,000	48,000	48,000	48,000
Computers/Office Equipment	9020	10,422	2,778	30,000	-	-	-	-
Vehicles	9030	-	54,961	450,000	200,000	200,000	200,000	200,000
Buildings/Improvements	9040	-	753,677	645,000	995,000	995,000	995,000	995,000
Total Capital Outlay		10,422	811,416	1,125,000	1,243,000	1,243,000	1,243,000	1,243,000
Operating Contingency								
Operating Contingency	9900	-	-	410,000	200,000	200,000	200,000	200,000
Total Contingency		-	-	410,000	200,000	200,000	200,000	200,000
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	6,182,399	6,269,993	5,224,862	5,589,860	5,667,160	5,667,160	5,667,160
Total Unapp Ending Fund Bal		6,182,399	6,269,993	5,224,862	5,589,860	5,667,160	5,667,160	5,667,160
Total Expenditures		9,500,448	10,808,198	10,830,765	11,468,000	11,468,000	11,468,000	11,468,000
Library Revenues minus Expenditures		0	0	-	-	-	-	-
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	3,055,620	3,055,620	3,055,620
Total Materials & Services		1,075,725	1,314,139	1,284,880	1,342,330	1,302,220	1,302,220	1,302,220
Total Capital Outlay		10,422	811,416	1,125,000	1,243,000	1,243,000	1,243,000	1,243,000
Total Contingency		-	-	410,000	200,000	200,000	200,000	200,000
Total Unappropriated Ending Fund Balance		6,182,399	6,269,993	5,224,862	5,589,860	5,667,160	5,667,160	5,667,160
Library Totals		9,500,448	10,808,198	10,830,765	11,468,000	11,468,000	11,468,000	11,468,000

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

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

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

			2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
			Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
County School	Account No.					Budget	Budget	Budget	Budget
Departmental Revenue									
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	4,000,000	4,000,000	4,000,000
Miscellaneous	4690		-	2,286	-	-	-	-	-
Interest	4699		48,368	31,799	10,000	30,000	30,000	30,000	30,000
Total Revenues			<u>4,981,494</u>	<u>3,587,078</u>	<u>2,510,000</u>	<u>4,030,000</u>	<u>4,030,000</u>	<u>4,030,000</u>	<u>4,030,000</u>
Departmental Expense									
Materials & Services									
Distribution to Schools	9103		4,981,494	3,587,078	2,510,000	4,030,000	4,030,000	4,030,000	4,030,000
Total Materials & Services			<u>4,981,494</u>	<u>3,587,078</u>	<u>2,510,000</u>	<u>4,030,000</u>	<u>4,030,000</u>	<u>4,030,000</u>	<u>4,030,000</u>
Total Expenditures			<u>4,981,494</u>	<u>3,587,078</u>	<u>2,510,000</u>	<u>4,030,000</u>	<u>4,030,000</u>	<u>4,030,000</u>	<u>4,030,000</u>
County School Revenues minus Expenditures			-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027									
Total Materials & Services			4,981,494	3,587,078	2,510,000	4,030,000	4,030,000	4,030,000	4,030,000
Total Contingency			-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
County School Totals			<u>4,981,494</u>	<u>3,587,078</u>	<u>2,510,000</u>	<u>4,030,000</u>	<u>4,030,000</u>	<u>4,030,000</u>	<u>4,030,000</u>

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
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Revenue Stabilization	Account No.				Budget	Budget	Budget	Budget
Revenue Stabilization								
Departmental Revenue	Account No.							
Beginning Fund Balance	4000	3,264,482	3,400,836	2,005,000	1,300,000	1,300,000	2,150,000	2,150,000
State Timber Revenue (26-27)	4230	-	-	-	-	-	-	-
Interest	4699	136,354	142,883	30,000	50,000	50,000	50,000	50,000
Transfer from General Fund	4800	-	-	-	-	-	-	-
Total Revenues		3,400,836	3,543,718	2,035,000	1,350,000	1,350,000	2,200,000	2,200,000
Departmental Expense								
Transfer to								
Transfer to General Fund	9800	-	1,200,000	1,000,000	50,000	-	5,000	5,000
Total Transfers Out		-	1,200,000	1,000,000	50,000	-	5,000	5,000
Contingency								
Operating Contingency	9900	-	-	-	1,300,000	-	455,000	455,000
Total Operating Contingency		-	-	-	1,300,000	-	455,000	455,000
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	3,400,836	2,343,718	1,035,000	-	1,350,000	1,740,000	1,740,000
Total Unapp Ending Fund Bal		3,400,836	2,343,718	1,035,000	-	1,350,000	1,740,000	1,740,000
Total Expenditures		3,400,836	2,343,718	1,035,000	1,300,000	1,350,000	2,195,000	2,195,000
Revenue Stabilization Revenues minus Expenditures		-	-	-	-	-	-	-

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

Total Transfers Out	-	1,200,000	1,000,000	50,000	-	5,000	5,000
Total Contingency	-	-	-	1,300,000	-	455,000	455,000
Total Unappropriated Ending Fund Balance	<u>3,400,836</u>	<u>2,343,718</u>	<u>1,035,000</u>	<u>-</u>	<u>1,350,000</u>	<u>1,740,000</u>	<u>1,740,000</u>

Revenue Stabilization Totals	<u>3,400,836</u>	<u>3,543,718</u>	<u>2,035,000</u>	<u>1,350,000</u>	<u>1,350,000</u>	<u>2,200,000</u>	<u>2,200,000</u>
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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
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Veteran's Services								
Departmental Revenue								
Beginning Fund Balance	4000	263,264	364,216	274,200	618,000	618,000	618,000	618,000
Property Taxes - Current	4010	418,850	434,388	401,130	410,150	410,150	410,150	410,150
Property Taxes - Previous	4011	8,946	10,249	5,000	10,150	10,150	10,150	10,150
ODVA Aid to Counties	4250	-	5,000	-	-	-	-	-
Enhancement and Expansion Funds	4266	96,586	97,416	98,000	98,000	98,000	98,000	98,000
Donations	4269	275	-	-	-	-	-	-
Refunds & Reimbursements	4670	416	287	-	-	-	-	-
Interest	4699	14,796	19,598	12,000	12,000	12,000	12,000	12,000
Total Revenues		803,134	931,154	790,330	1,148,300	1,148,300	1,148,300	1,148,300
Departmental Expense								
Personal Services								
Salaries								
Management/Supervisory	5200	60,128	65,056	71,800	74,900	74,100	74,100	74,100
Administrative/Clerical	5400	135,348	116,267	124,800	132,100	127,000	127,000	127,000
AFSCME Incentive	5750	-	-	1,500	1,500	1,500	1,500	1,500
Leave Buy Out	5897	1,748	1,221	3,800	4,000	3,900	3,900	3,900
Overtime	5899	-	-	3,000	3,000	3,000	3,000	3,000
Total Salaries		197,224	182,545	204,900	215,500	209,500	209,500	209,500
Taxes & Benefits								
Employer's FICA	5950	14,417	13,407	16,300	17,200	16,700	16,700	16,700
OR Paid Family Medical Leave	5952	754	701	800	900	900	900	900
Worker Compensation	5955	601	217	600	600	600	600	600
Unemployment	5960	-	-	-	-	-	-	-
Health & Life Insurance	5965	79,700	66,280	68,520	89,690	94,990	94,990	94,990
Retirement	5970	69,934	66,551	67,050	47,940	47,420	47,420	47,420
OPSRP Retirement	5971	-	-	-	8,370	7,810	7,810	7,810
VEBA	5980	4,922	5,640	4,140	5,940	5,940	5,940	5,940
Total Taxes & Benefits		170,328	152,797	157,410	170,640	174,360	174,360	174,360
Total Personal Services		367,553	335,342	362,310	386,140	383,860	383,860	383,860
Total Full-Time Equivalent		4.00	3.00	3.80	3.00	3.00	3.00	3.00
Materials & Services								
Office Supplies	6001	197	195	300	500	500	500	500
Non-Capital Office Equipment	6003	-	-	-	-	-	-	-
Computer Software & Licensing	6009	960	2,475	3,500	3,500	3,500	3,500	3,500
Fuel & Lubricants	6030	53	242	5,000	5,000	5,000	5,000	5,000
Printing & Advertising	7001	1,604	3,539	25,000	25,000	25,000	25,000	25,000
Postage & Shipping	7005	11	56	300	3,000	3,000	3,000	3,000
Telephone	7007	2,941	2,504	3,000	3,000	3,000	3,000	3,000
Insurance and Deductibles	7020	-	1,125	-	1,000	1,000	1,000	1,000
Memberships & Dues	7050	-	450	300	400	400	400	400
Travel/Training/Mileage	7080	4,120	2,093	5,000	5,000	5,000	5,000	5,000
Contracted Services	7105	7,741	20,461	25,000	25,000	25,000	25,000	25,000
R&M/Office Equipment	7601	949	661	1,000	1,500	1,500	1,500	1,500
Misc Materials & Services	7899	3,728	9,056	15,000	15,000	15,000	15,000	15,000
Indirect Cost Allocation	8001	44,050	39,540	42,330	43,600	36,260	36,260	36,260
Intercounty/Insurance	8002	3,900	3,630	4,700	5,170	5,170	5,170	5,170
Total Materials & Services		70,254	86,027	130,430	136,670	129,330	129,330	129,330
Capital Outlay								

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
Veteran's Services								
Computers/Office Equipment	9020	1,111	2,822	2,500	2,500	2,500	2,500	2,500
Vehicles	9030	-	24,731	-	-	-	-	-
Total Capital Outlay		1,111	27,553	2,500	2,500	2,500	2,500	2,500
Operating Contingency								
Operating Contingency	9900	-	-	100,000	300,000	300,000	300,000	300,000
Total Contingency		-	-	100,000	300,000	300,000	300,000	300,000
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	364,216	482,232	195,090	322,990	332,610	332,610	332,610
Total Unapp Ending Fund Bal		364,216	482,232	195,090	322,990	332,610	332,610	332,610
Total Expenditures		803,134	931,154	790,330	1,148,300	1,148,300	1,148,300	1,148,300
Veteran's Services Revenues minus Expenditures		(0)	-	-	-	-	-	-

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

Total Personal Services	367,553	335,342	362,310	386,140	383,860	383,860	383,860
Total Materials & Services	70,254	86,027	130,430	136,670	129,330	129,330	129,330
Total Capital Outlay	1,111	27,553	2,500	2,500	2,500	2,500	2,500
Total Contingency	-	-	100,000	300,000	300,000	300,000	300,000
Total Unappropriated Ending Fund Balance	364,216	482,232	195,090	322,990	332,610	332,610	332,610
Veteran's Services Totals	803,134	931,154	790,330	1,148,300	1,148,300	1,148,300	1,148,300

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

		2023-2024	2024-2025	2025-2026	2026-2027 Requested Budget	2026-2027 Proposed Budget	2026-2027 Approved Budget	2026-2027 Adopted Budget
Post Employment Liability Reserve		Account No.	Actuals	Actuals	Budget			
Departmental Revenue								
Beginning Fund Balance	4000	681,322	709,780	710,000	280,000	280,000	280,000	280,000
Interest	4699	28,458	30,694	10,000	9,000	9,000	9,000	9,000
Total Revenues			709,780	740,475	720,000	289,000	289,000	289,000
Departmental Expense								
Materials & Services								
Miscellaneous	7899	-	-	50,000	-	-	-	-
Total Materials & Services			-	-	50,000	-	-	-
Transfer to								
Transfer to General Fund	9800	-	-	50,000	-	-	-	-
Transfer to Courthouse Annex	9874	-	-	481,000	177,800	177,800	177,800	177,800
Total Transfers Out			-	-	531,000	177,800	177,800	177,800
Contingency								
Operating Contingency	9900	-	-	139,000	111,200	111,200	111,200	111,200
Total Operating Contingency			-	-	139,000	111,200	111,200	111,200
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	709,780	740,475	-	-	-	-	-
Total Unapp Ending Fund Bal			709,780	740,475	-	-	-	-
Total Expenditures			709,780	740,475	720,000	289,000	289,000	289,000
Post Emp. Liability Rsv Revenues minus Expenditures			-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Materials & Services			-	-	50,000	-	-	-
Total Transfers Out			-	-	531,000	177,800	177,800	177,800
Total Contingency			-	-	139,000	111,200	111,200	111,200
Total Unappropriated Ending Fund Balance			709,780	740,475	-	-	-	-
Post Employment Liability Totals			709,780	740,475	139,000	289,000	289,000	289,000

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

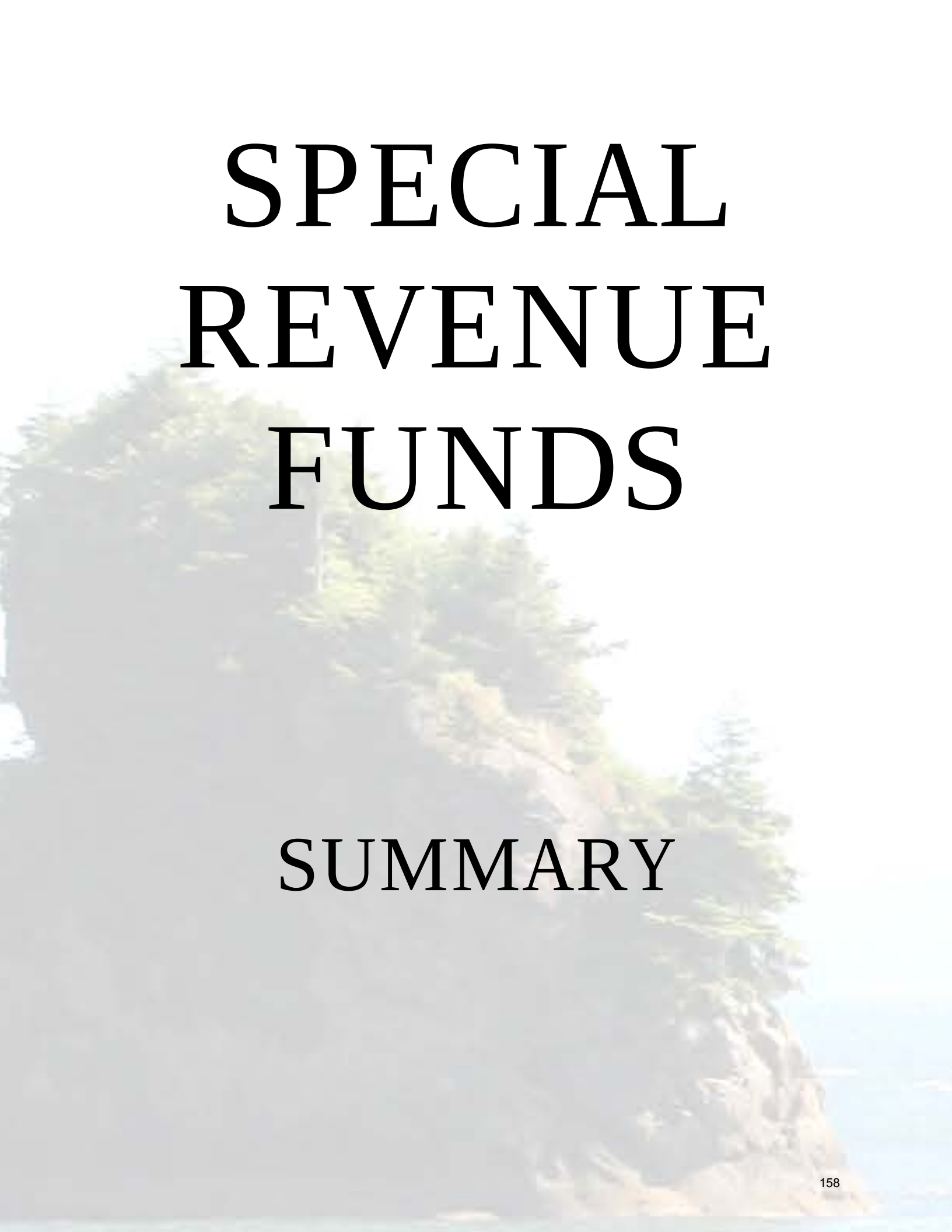
			2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
			Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
American Rescue Plan									
	Account No.					Budget	Budget	Budget	Budget
Departmental Revenue									
Beginning Fund Balance	4000		3,542,079	3,421,680	657,520	75,280	75,280	75,280	75,280
Federal Grants	4225		330,198	-	-	-	-	-	-
State Grants	4250		-	-	-	-	-	-	-
Interest	4699		144,960	103,683	-	-	-	-	-
Total Revenues			4,017,237	3,525,363	657,520	75,280	75,280	75,280	75,280
Departmental Expense									
Personal Services									
Salaries									
AFSCME Incentive	5750		-	-	-	-	-	-	-
Teamsters Incentive	5755		-	-	-	-	-	-	-
Total Salaries			-	-	-	-	-	-	-
Taxes & Benefits									
Employer's FICA	5950		-	-	-	-	-	-	-
Total Taxes & Benefits			-	-	-	-	-	-	-
Total Personal Services			-	-	-	-	-	-	-
Departmental Expense									
Materials & Services									
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	75,280	75,280	75,280
Legal	7110		-	-	-	-	-	-	-
Permit Fees	7650		750	625	-	-	-	-	-
Total Materials & Services			595,557	1,316,653	657,520	75,280	75,280	75,280	75,280
Capital Outlay									
Computers/Office Equipment	9020		-	44,345	-	-	-	-	-
Infrastructure/Federal Match	9083		-	718,587	-	-	-	-	-
Total Capital Outlay			-	762,932	-	-	-	-	-
Unapp Ending Fund Bal									
Unapp Ending Fund Bal	9995		3,421,680	1,445,777	-	-	-	-	-
Total Unapp Ending Fund Bal			3,421,680	1,445,777	-	-	-	-	-
Total Expenditures			4,017,237	3,525,363	657,520	75,280	75,280	75,280	75,280
American Rescue Plan Revenues minus Expenditures			(0)	-	-	-	-	-	-

TILLAMOOK COUNTY
FY2026-27 Annual Budget



		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
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	75,280	75,280	75,280
Total Capital Outlay		-	762,932	-	-	-	-	-
Total Unappropriated Ending Fund Balance		<u>3,421,680</u>	<u>1,445,777</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
American Rescue Plan Totals		<u>4,017,237</u>	<u>3,525,363</u>	<u>657,520</u>	<u>75,280</u>	<u>75,280</u>	<u>75,280</u>	<u>75,280</u>

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

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TILLAMOOK COUNTY
FY2026-27 Annual Budget

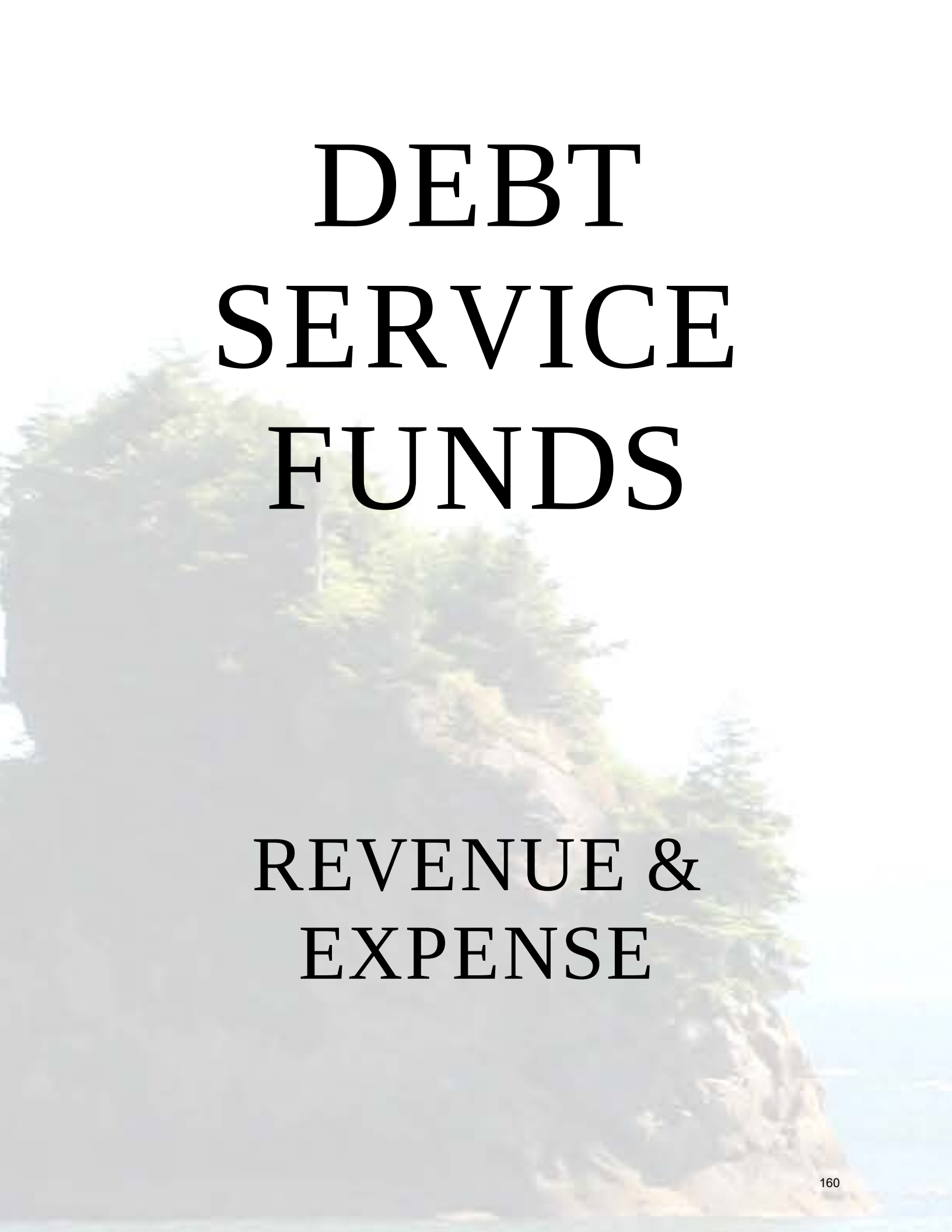


Special Revenue Funds
Revenue & Expenditure Summary

	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
	<u>Actuals</u>	<u>Actuals</u>	<u>Budget</u>	<u>Requested</u>	<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
Resources							
Beginning Fund Balance	47,838,494	47,031,227	40,916,854	40,191,981	40,266,981	41,116,981	41,116,981
Revenues	48,158,220	48,596,396	49,717,812	54,279,674	56,280,158	56,280,158	56,280,158
Transfers In	13,367,551	15,077,304	7,001,415	5,935,570	5,950,570	5,950,570	5,900,570
Total Resources	<u>109,364,265</u>	<u>110,704,927</u>	<u>97,636,081</u>	<u>100,407,225</u>	<u>102,497,709</u>	<u>103,347,709</u>	<u>103,297,709</u>
Expenditures							
Personnel Services	15,814,604	17,218,149	21,480,797	21,825,539	21,775,338	21,775,338	21,775,338
Materials & Services	25,539,364	26,878,503	36,154,411	33,755,707	33,899,611	34,070,224	33,676,803
Capital Expenditures	7,370,702	3,853,550	11,357,874	10,449,174	10,459,175	10,459,175	10,459,175
Transfers Out	15,025,756	9,295,062	10,531,500	10,270,920	10,238,820	10,243,820	10,637,241
Total Expenditures	<u>63,750,426</u>	<u>57,245,265</u>	<u>79,524,582</u>	<u>76,301,340</u>	<u>76,372,944</u>	<u>76,548,557</u>	<u>76,548,557</u>
Reserves							
Contingency	-	-	2,184,530	3,630,925	2,328,775	2,783,775	2,783,775
Unappropriated	45,613,840	53,459,663	15,926,969	20,474,960	23,795,990	24,015,377	23,965,377
Total Reserves	<u>45,613,840</u>	<u>53,459,663</u>	<u>18,111,499</u>	<u>24,105,885</u>	<u>26,124,765</u>	<u>26,799,152</u>	<u>26,749,152</u>

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DEBT SERVICE FUNDS

REVENUE & EXPENSE

TILLAMOOK COUNTY
FY2026-27 Annual Budget



Fund: 203
Department: 20300

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Library Debt Service					Budget	Budget	Budget	Budget
Refunding Series 2013/GO Series 2003		Account No.						
Departmental Revenue								
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	-	-	-	-	-
Total Revenues		321,977	81,849	70,000	-	-	-	-
Departmental Expense								
Debt Service								
Principle	7890	245,000	-	-	-	-	-	-
Interest	7891	4,900	-	-	-	-	-	-
Total Debt Service		249,900	-	-	-	-	-	-
Transfers								
Transfer to Library	9899	-	70,000	70,000	-	-	-	-
Total Transfers Out		-	70,000	70,000	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	72,077	11,849	-	-	-	-	-
Total Unapp Ending Fund Bal		72,077	11,849	-	-	-	-	-
Total Expenditures		72,077	81,849	70,000	-	-	-	-
Library Debt Service Revenues minus Expenditures		-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Debt Service		249,900	-	-	-	-	-	-
Total Transfers Out		-	70,000	70,000	-	-	-	-
Total Unappropriated Ending Fund Balance		72,077	11,849	-	-	-	-	-
Library Debt Service Totals		321,977	81,849	70,000	-	-	-	-

TILLAMOOK COUNTY
FY2026-27 Annual Budget



Fund: 204
Department: 20400

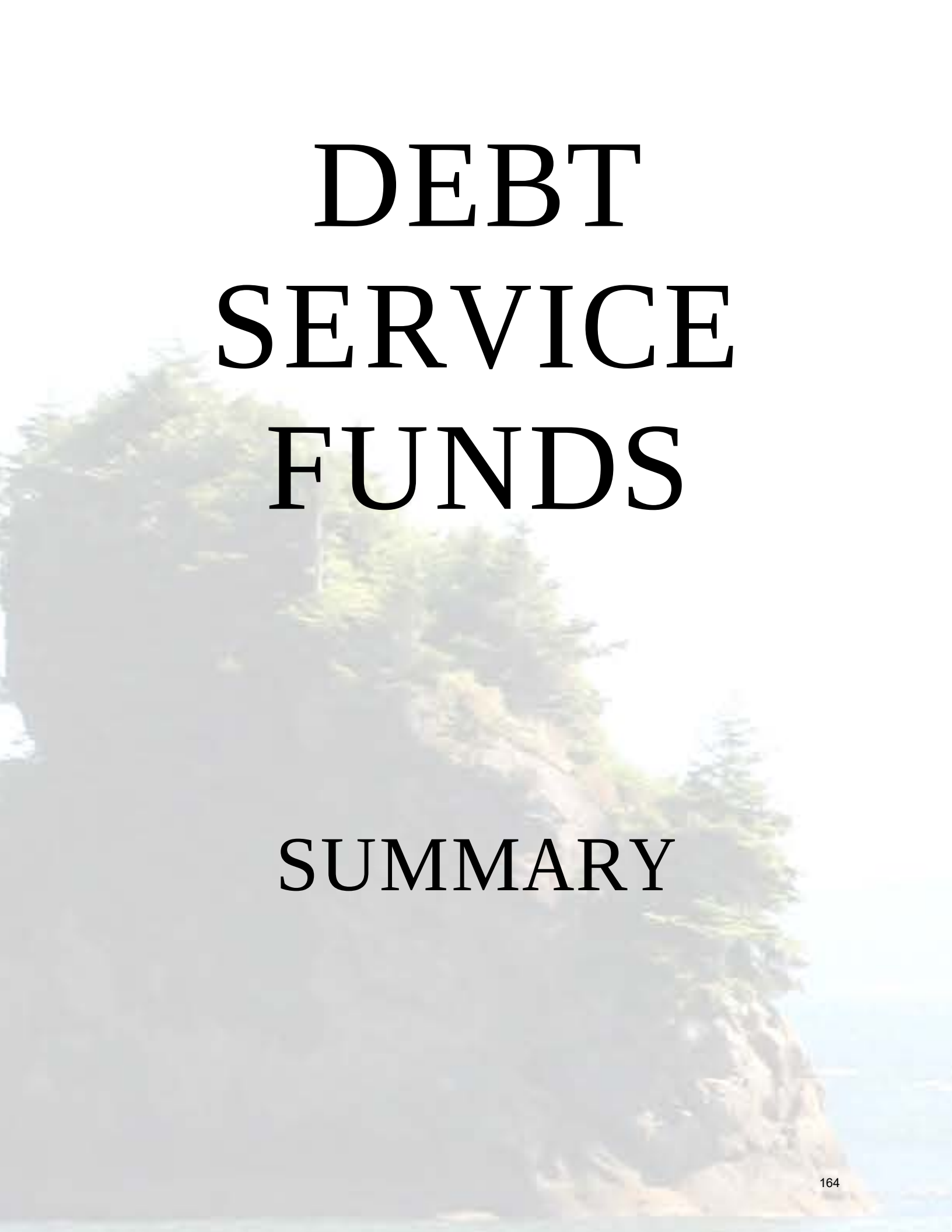
			2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
			Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Road Debt Service						Budget	Budget	Budget	Budget
GO Series 2013		Account No.							
Departmental Revenue									
Beginning Balance		4000	324,002	278,265	-	-	-	-	-
Property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

TILLAMOOK COUNTY
FY2026-27 Annual Budget



Fund: 205
Department: 20500

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



DEBT SERVICE FUNDS

SUMMARY

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TILLAMOOK COUNTY
FY2026-27 Annual Budget

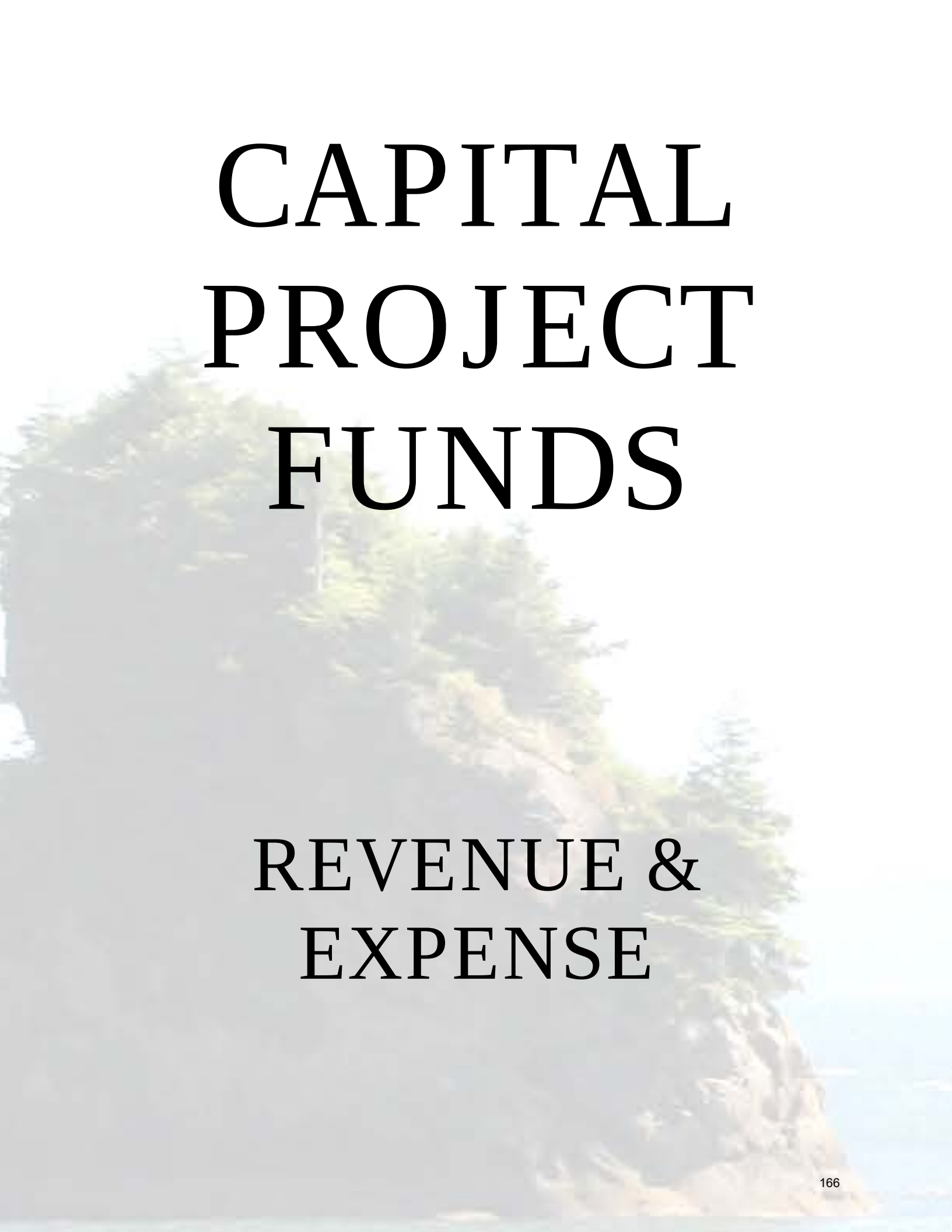


Debt Funds
Revenue & Expenditure Summary

	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
Resources							
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>2,213,850</u>	<u>2,213,850</u>	<u>2,213,850</u>
Total Resources	<u>2,147,688</u>	<u>746,586</u>	<u>2,220,780</u>	<u>2,213,850</u>	<u>2,213,850</u>	<u>2,213,850</u>	<u>2,213,850</u>
Expenditures							
Materials & Services	-	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-	-
Debt Service	1,797,346	352,567	2,150,780	2,213,850	2,213,850	2,213,850	2,213,850
Transfers Out	<u>-</u>	<u>70,000</u>	<u>70,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,797,346</u>	<u>422,567</u>	<u>2,220,780</u>	<u>2,213,850</u>	<u>2,213,850</u>	<u>2,213,850</u>	<u>2,213,850</u>
Reserves							
Contingency	-	-	-	-	-	-	-
Unappropriated	<u>350,342</u>	<u>324,020</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Reserves	<u>350,342</u>	<u>324,020</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Debt Funds Totals	<u>2,147,688</u>	<u>746,586</u>	<u>2,220,780</u>	<u>2,213,850</u>	<u>2,213,850</u>	<u>2,213,850</u>	<u>2,213,850</u>

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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
Building Improvement								
Departmental Revenue								
Beginning Balance	4000	2,132,413	1,708,217	1,286,240	2,181,100	2,181,100	2,181,100	2,181,100
Refunds & Reimbursements	4670	-	-	-	-	-	-	-
Interest	4699	81,479	75,677	2,000	3,000	3,000	3,000	3,000
Loan Proceeds	4901	-	-	2,000,000	-	-	-	-
Transfer from General Fund	4800	-	150,000	500,000	750,000	750,000	250,000	250,000
Transfer from Post Employment Liability Res	4832	-	-	481,000	-	-	-	-
Total Revenues		2,213,892	1,933,894	4,269,240	2,934,100	2,934,100	2,434,100	2,434,100
Departmental Expense								
Materials & Services								
Office Supplies	6001	-	-	-	-	-	-	-
Non-Capital Equipment	6004	2,556	-	-	47,500	47,500	47,500	47,500
Printing & Advertising	7001	477	-	-	-	-	-	-
Contracted Services	7105	484,250	10,140	219,750	7,000	7,000	7,000	7,000
R&M/Building & Grounds	7450	14,954	14,132	-	-	-	-	-
Permit Fees	7650	3,438	250	-	-	-	-	-
Total Materials & Services		505,675	24,522	219,750	54,500	54,500	54,500	54,500
Capital Outlay								
Building/Improvement	9040	-	-	4,049,490	2,879,600	2,879,600	2,379,600	2,379,600
Land Acquisition	9050	-	-	-	-	-	-	-
Total Capital Outlay		-	-	4,049,490	2,879,600	2,879,600	2,379,600	2,379,600
Transfers								
Transfer to General Fund	9800	-	-	-	-	-	-	-
Transfer to Crthse Annex & Remodel	9886	-	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	1,708,217	1,909,373	-	-	-	-	-
Total Unapp Ending Fund Bal		1,708,217	1,909,373	-	-	-	-	-
Total Expenditures		2,213,892	1,933,894	4,269,240	2,934,100	2,934,100	2,434,100	2,434,100
Building Improvement Revenues minus Expenditures		-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Materials & Services		505,675	24,522	219,750	54,500	54,500	54,500	54,500
Total Capital Outlay		-	-	4,049,490	2,879,600	2,879,600	2,379,600	2,379,600
Total Transfers Out		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		1,708,217	1,909,373	-	-	-	-	-
Building Improvement Totals		2,213,892	1,933,894	4,269,240	2,934,100	2,934,100	2,434,100	2,434,100

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

		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
Road Improvement Construction								
Departmental Revenue								
Beginning Balance	4000	71,581	-	-	-	-	-	-
Refunds/Reimbursements	4670	-	-	-	-	-	-	-
Interest	4699	-	-	-	-	-	-	-
Transfer from Road Fund	4802	-	-	-	-	-	-	-
Total Revenues		71,581	-	-	-	-	-	-
Departmental Expense								
Materials & Services								
Contracted Services	7105	-	-	-	-	-	-	-
Culverts	7652	-	-	-	-	-	-	-
Rock, Aggregate	7653	-	-	-	-	-	-	-
Asphalt	7654	71,581	-	-	-	-	-	-
Misc. Materials & Services	7899	-	-	-	-	-	-	-
Total Materials & Services		71,581	-	-	-	-	-	-
Capital Outlay								
Building/Imprvment	9040	-	-	-	-	-	-	-
Infrastructure/Federal Match	9083	-	-	-	-	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-
Transfers								
Transfer to 308 Cape Meares Lp	9825	-	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	-	-	-	-	-	-	-
Total Unapp Ending Fund Bal		-	-	-	-	-	-	-
Total Expenditures		71,581	-	-	-	-	-	-
Road Improv. Constr. Revenues minus Expenditures		-	-	-	-	-	-	-
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		-	-	-	-	-	-	-
Road Improvement Construction Totals		71,581	-	-	-	-	-	-

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
Road Construction Grant Project								
Departmental Revenue								
Beginning Balance	4000	3,594,922	3,870,936	4,700,000	5,680,000	5,680,000	5,680,000	5,680,000
Federal Grants	4225	1,321,098	107,389	5,300,000	3,120,000	3,120,000	3,120,000	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	110,000	110,000	110,000
Transfer from Road Fund	4802	1,850,000	1,100,000	450,000	1,500,000	1,500,000	1,500,000	1,500,000
Total Revenues		7,293,920	6,205,271	10,600,000	10,410,000	10,410,000	10,410,000	10,410,000
Departmental Expense								
Materials & Services								
Contracted Services	7105	29,766	3,552	-	-	-	-	-
Bridges	7651	8,500	111,219	690,000	300,000	300,000	300,000	300,000
Misc. Materials & Services	7899	-	-	-	670,000	670,000	670,000	670,000
Total Materials & Services		38,266	114,771	690,000	970,000	970,000	970,000	970,000
Capital Outlay								
Machinery/Equipment	9035	83,225	-	-	-	-	-	-
Property Acquisition	9055	-	-	-	1,800,000	1,800,000	1,800,000	1,800,000
Infrastructure/Right-of-Way	9080	-	-	10,000	10,000	10,000	10,000	10,000
Infrastructure/New Construction	9081	400,112	144,133	210,000	360,000	360,000	360,000	360,000
Infrastructure/Contract Paving	9082	757	-	-	-	-	-	-
Infrastructure/Federal Match	9083	2,900,624	433,884	6,600,000	3,880,000	3,880,000	3,880,000	3,880,000
Total Capital Outlay		3,384,718	578,017	6,820,000	6,050,000	6,050,000	6,050,000	6,050,000
Operating Contingency								
Operating Contingency	9900	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Contingency		-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	3,870,936	5,512,483	2,090,000	2,390,000	2,390,000	2,390,000	2,390,000
Total Unapp Ending Fund Bal		3,870,936	5,512,483	2,090,000	2,390,000	2,390,000	2,390,000	2,390,000
Total Expenditures		7,293,920	6,205,271	10,600,000	10,410,000	10,410,000	10,410,000	10,410,000
Road Constr. Grant Revenues minus Expenditures		-	0	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Materials & Services		38,266	114,771	690,000	970,000	970,000	970,000	970,000
Total Capital Outlay		3,384,718	578,017	6,820,000	6,050,000	6,050,000	6,050,000	6,050,000
Total Contingency		-	-	1,000,000	1,000,000	1,000,000	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>	<u>2,390,000</u>	<u>2,390,000</u>	<u>2,390,000</u>
Road Construction Grant Project Totals		7,293,920	6,205,271	10,600,000	10,410,000	10,410,000	10,410,000	10,410,000

TILLAMOOK COUNTY
FY2026-27 Annual Budget



Fund: 310
Department: 31000

		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
Courthouse Annex & Remodel								
Departmental Revenue								
Beginning Balance	4000	-	-		-	-	-	-
State Grants	4250	-	-		-	-	-	-
Interest	4699	-	-		-	-	-	-
Transfer from General Fund	4800	-	-		500,000	501,500	501,500	501,500
Transfer from Building Improvement	4816	-	-		-	-	-	-
Transfer from Post Employment Liab	4832	-	-		177,800	177,800	177,800	177,800
Loan Proceeds	4901	-	-		-	-	-	-
Total Revenues		-	-	-	677,800	679,300	679,300	679,300
Departmental Expense								
Materials & Services								
Contracted Services	7105	-	-		-	-	-	-
Utilities	7410				-	500	500	500
Water Fees	7415				-	500	500	500
Sewer Fees	7416				-	500	500	500
Principal	7890	-	-	-	101,500	101,500	101,500	101,500
Interest	7891	-	-	-	76,300	76,300	76,300	76,300
Misc. Materials & Services	7899	-	-	-	-	-	-	-
Total Materials & Services		-	-	-	177,800	179,300	179,300	179,300
Capital Outlay								
Buildings/Improvements	9040	-	-	-	500,000	500,000	500,000	500,000
Land Acquisition	9050	-	-		-	-	-	-
Total Capital Outlay		-	-	-	500,000	500,000	500,000	500,000
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	-	-	-	-	-	-	-
Total Unapp Ending Fund Bal		-	-	-	-	-	-	-
Total Expenditures		-	-	-	677,800	679,300	679,300	679,300
Crths Annex & Remodel Revenues minus Expenditures		-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Materials & Services		-	-	-	177,800	179,300	179,300	179,300
Total Capital Outlay		-	-	-	500,000	500,000	500,000	500,000
Total Unappropriated Ending Fund Balance		-	-	-	-	-	-	-
Courthouse Annex & Remodel Totals		-	-	-	677,800	679,300	679,300	679,300

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	26,552,500	26,552,500	26,552,500
Federal Grants	4225	-	-	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Interest	4699	-	63,526	450,000	450,000	450,000	450,000	450,000
Transfer from General Fund	4800	-	-	-	-	-	-	-
Bond Sale Proceeds	4903	-	24,400,000	-	-	-	-	-
Premium on Bond Sale	4904	-	2,361,896	-	-	-	-	-
Total Revenues		6,148	26,831,061	28,560,000	29,002,500	29,002,500	29,002,500	29,002,500
Departmental Expense								
Materials & Services								
Computer Software & Licensing	6009	-	-	-	-	-	-	-
Contracted Services	7001	-	122	-	-	-	-	-
Contracted Services	7101	-	7,000	-	-	-	-	-
Contracted Services	7105	510	276	-	99,500	99,500	99,500	99,500
Misc. Materials & Services	7899	-	28,000	-	-	-	-	-
Misc. Materials & Services	7999	-	192,903	-	-	-	-	-
Total Materials & Services		510	228,301	-	99,500	99,500	99,500	99,500
Capital Outlay								
Buildings/Improvements	9040	-	-	28,560,000	15,143,390	15,143,390	15,143,390	15,143,390
Total Capital Outlay		-	-	28,560,000	15,143,390	15,143,390	15,143,390	15,143,390
Operating Contingency								
Operating Contingency	9900	-	-	-	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	5,638	26,602,760	-	13,759,610	13,759,610	13,759,610	13,759,610
Total Unapp Ending Fund Bal		5,638	26,602,760	-	13,759,610	13,759,610	13,759,610	13,759,610
Total Expenditures		6,148	26,831,061	28,560,000	29,002,500	29,002,500	29,002,500	29,002,500
Radio Revenues minus Expenditures		-	(0)	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Materials & Services		510	228,301	-	99,500	99,500	99,500	99,500
Total Capital Outlay		-	-	28,560,000	15,143,390	15,143,390	15,143,390	15,143,390
Total Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		5,638	26,602,760	-	13,759,610	13,759,610	13,759,610	13,759,610
Radio Totals		6,148	26,831,061	28,560,000	29,002,500	29,002,500	29,002,500	29,002,500

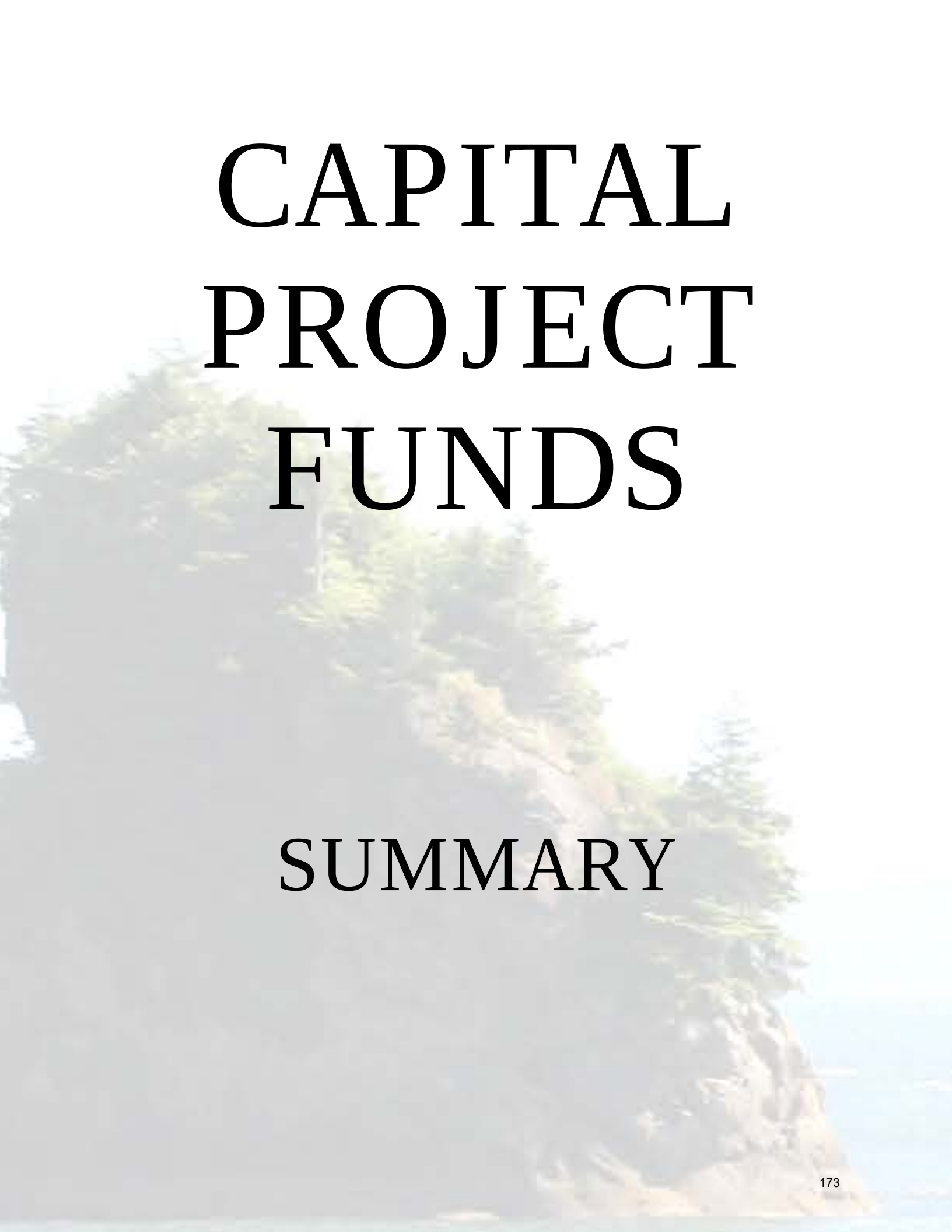
TILLAMOOK COUNTY
FY2026-27 Annual Budget



Fund: 312
Department: 31200

Broadband	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	-	-	-	-	-	-	-
Federal Grants	4225	-	-	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Interest	4699	-	-	-	-	-	-	-
Total Revenues		-	-	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Departmental Expense								
Materials & Services								
Computer Software & Licensing	6009	-	-	-	-	-	-	-
Contracted Services	7105	-	-	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Misc. Materials & Services	7899	-	-	-	-	-	-	-
Total Materials & Services		-	-	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Capital Outlay								
Buildings/Improvements	9040	-	-	-	-	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-
Operating Contingency								
Operating Contingency	9900	-	-	-	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	-	-	-	-	-	-	-
Total Unapp Ending Fund Bal		-	-	-	-	-	-	-
Total Expenditures		-	-	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Broadband Revenues minus Expenditures		-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2026 - June 30, 2027								
Total Materials & Services		-	-	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Total Capital Outlay		-	-	-	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		-	-	-	-	-	-	-
Broadband Totals		-	-	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000

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



CAPITAL PROJECT FUNDS

SUMMARY

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TILLAMOOK COUNTY
FY2026-27 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
Resources							
Beginning Fund Balance	5,805,064	5,584,791	32,096,240	34,413,600	34,413,600	34,413,600	34,413,600
Revenues	1,930,477	28,135,435	11,902,000	9,683,000	9,683,000	9,683,000	9,683,000
Transfers In	1,850,000	1,100,000	931,000	2,177,800	2,179,300	2,429,300	2,429,300
Total Resources	<u>9,585,541</u>	<u>34,820,226</u>	<u>44,929,240</u>	<u>46,274,400</u>	<u>46,275,900</u>	<u>46,525,900</u>	<u>46,525,900</u>
Expenditures							
Personnel Services	-	-	-	-	-	-	-
Materials & Services	616,032	367,594	4,909,750	5,301,800	5,303,300	5,303,300	5,303,300
Capital Expenditures	3,384,718	578,017	39,429,490	24,572,990	24,572,990	24,072,990	24,072,990
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	<u>4,000,750</u>	<u>945,611</u>	<u>44,339,240</u>	<u>29,874,790</u>	<u>29,876,290</u>	<u>29,376,290</u>	<u>29,376,290</u>
Reserves							
Contingency	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Unappropriated	5,584,791	34,024,616	2,090,000	16,149,610	16,149,610	16,149,610	16,149,610
Total Reserves	<u>5,584,791</u>	<u>34,024,616</u>	<u>3,090,000</u>	<u>17,149,610</u>	<u>17,149,610</u>	<u>17,149,610</u>	<u>17,149,610</u>
Capital Funds Expenditures Totals	<u>9,585,541</u>	<u>34,970,226</u>	<u>47,429,240</u>	<u>47,024,400</u>	<u>47,025,900</u>	<u>46,525,900</u>	<u>46,525,900</u>

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SUMMARY BUDGET ALL FUNDS

TILLAMOOK COUNTY
FY 2026-27 ANNUAL BUDGET

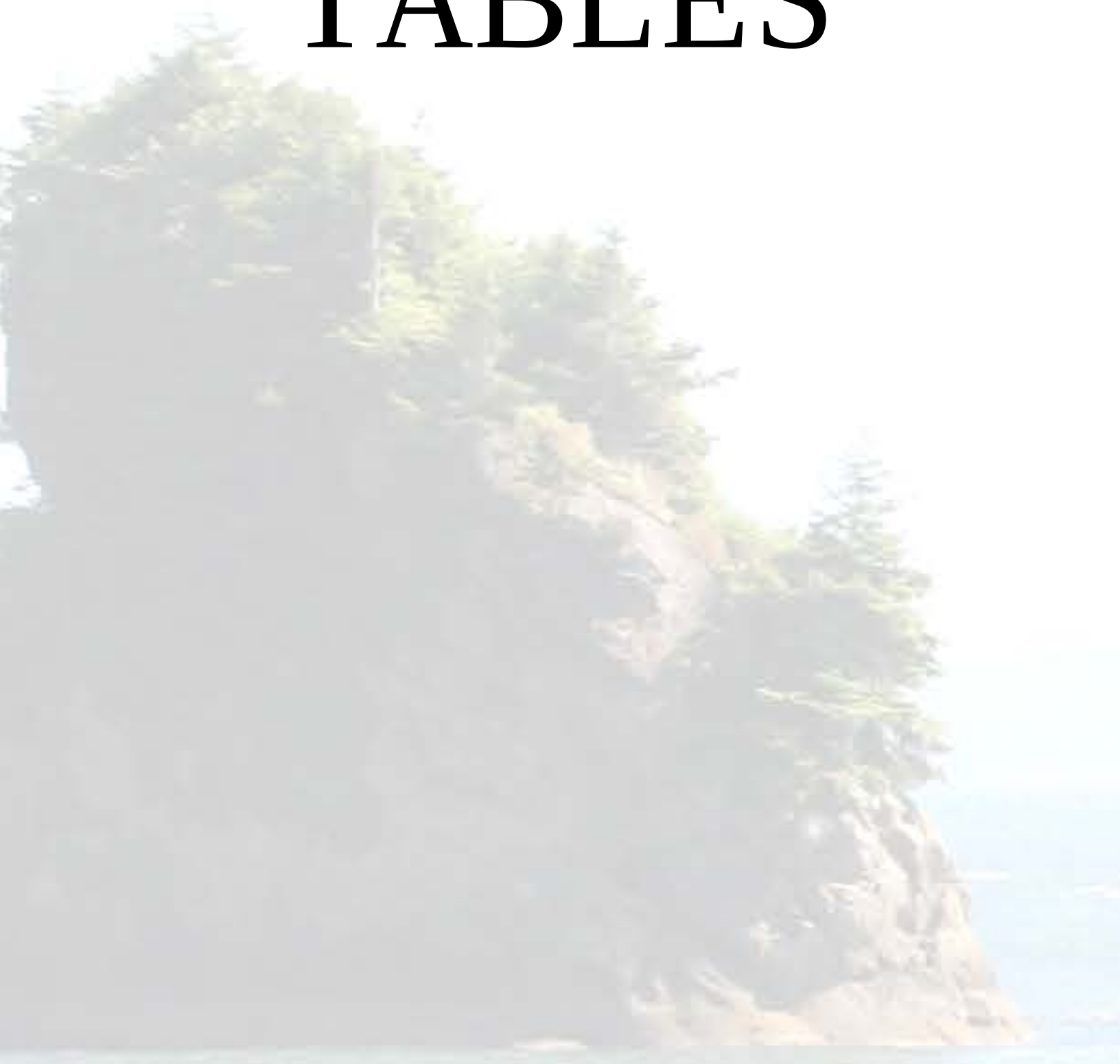


Grand Totals

Revenue & Expenditure Summary

	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
	<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>
Resources							
Beginning Fund Balance	65,113,334	64,405,206	83,983,094	87,105,581	85,430,581	87,280,581	87,280,581
Revenues	73,336,499	98,698,431	85,108,402	88,027,346	90,182,350	90,188,350	90,188,350
Transfers In	15,518,256	17,966,728	10,653,520	11,809,380	11,867,230	11,372,230	11,715,651
Total Resources	153,968,088	181,070,365	179,745,016	186,942,307	187,480,161	188,841,161	189,184,582
Expenditures							
Personnel Services	31,440,495	33,683,537	40,942,500	43,175,112	42,837,114	40,830,657	40,808,357
Materials & Services	31,232,688	32,580,980	47,466,957	46,320,732	46,619,739	46,672,739	49,152,010
Capital Expenditures	10,991,486	4,595,978	48,645,404	35,257,944	35,235,145	34,735,145	34,682,145
Transfers Out	15,518,256	10,499,658	11,028,100	11,897,830	11,867,230	11,372,230	9,501,801
Debt Service	1,797,346	352,567	2,150,780	2,213,850	2,213,850	2,213,850	2,213,850
Total Expenditures	90,980,270	81,712,721	150,233,741	138,865,468	138,773,078	135,824,621	136,358,163
Reserves							
Contingency	0	0	4,994,306	5,452,269	3,698,775	6,161,360	6,161,360
Unappropriated	62,987,818	99,357,660	24,516,969	42,624,570	45,008,308	46,855,180	46,665,059
Total Reserves	62,987,818	99,357,660	29,511,275	48,076,839	48,707,083	53,016,540	52,826,419

SALARY TABLES



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Tillamook County Pay Tables

Fiscal Year 2026-2027 (July 1, 2026 - June 30, 2027)

Effective July 1, 2026

2080 yearly base hours

*Not eligible for Overtime (FLSA Exempt)

AFSCME Local 2734								
Job Title	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	
Park Fee Collector	A4	\$16.71	\$17.55	\$18.43	\$19.35	\$20.32	\$21.33	Hourly
Park Fee Collector - Courier		\$2,897	\$3,042	\$3,194	\$3,354	\$3,521	\$3,698	Monthly
		\$34,765	\$36,504	\$38,330	\$40,246	\$42,257	\$44,371	Annual
Park Fee Collector	A4	\$17.72	\$18.60	\$19.53	\$20.51	\$21.54	\$22.61	Hourly
Park Fee Collector - Courier		\$3,071	\$3,225	\$3,386	\$3,555	\$3,733	\$3,919	Monthly
		\$36,851	\$38,694	\$40,631	\$42,661	\$44,793	\$47,033	Annual
Flagger	A5	\$17.55	\$18.43	\$19.35	\$20.32	\$21.33	\$22.40	Hourly
		\$3,042	\$3,194	\$3,354	\$3,521	\$3,698	\$3,882	Monthly
		\$36,504	\$38,330	\$40,246	\$42,257	\$44,371	\$46,590	Annual
Flagger	A5	\$18.60	\$19.53	\$20.51	\$21.54	\$22.61	\$23.74	Hourly
		\$3,225	\$3,386	\$3,555	\$3,733	\$3,919	\$4,115	Monthly
		\$38,694	\$40,631	\$42,661	\$44,793	\$47,033	\$49,385	Annual
Custodian	A6	\$18.43	\$19.35	\$20.32	\$21.33	\$22.40	\$23.52	Hourly
Library Assistant 1		\$3,194	\$3,354	\$3,521	\$3,698	\$3,882	\$4,077	Monthly
Park Laborer		\$38,330	\$40,246	\$42,257	\$44,371	\$46,590	\$48,920	Annual
Custodian	A6	\$19.53	\$20.51	\$21.54	\$22.61	\$23.74	\$24.93	Hourly
Library Assistant 1		\$3,386	\$3,555	\$3,733	\$3,919	\$4,115	\$4,321	Monthly
Park Laborer		\$40,631	\$42,661	\$44,793	\$47,033	\$49,385	\$51,854	Annual
Interpreter - Spanish	A7	\$19.35	\$20.32	\$21.33	\$22.40	\$23.52	\$24.70	Hourly
Library Courier		\$3,354	\$3,521	\$3,698	\$3,882	\$4,077	\$4,280	Monthly
Office Specialist 1		\$40,246	\$42,257	\$44,371	\$46,590	\$48,920	\$51,366	Annual
Solid Waste Transfer Station Technician 1								
Interpreter - Spanish	A7	\$20.51	\$21.54	\$22.61	\$23.74	\$24.93	\$26.18	Hourly
Library Courier		\$3,555	\$3,733	\$3,919	\$4,115	\$4,321	\$4,537	Monthly
Office Specialist 1		\$42,661	\$44,793	\$47,033	\$49,385	\$51,854	\$54,448	Annual
Solid Waste Transfer Station Technician 1								
Accounting Clerk 1	A8	\$20.32	\$21.33	\$22.40	\$23.52	\$24.70	\$25.93	Hourly
Library Assistant 2		\$3,521	\$3,698	\$3,882	\$4,077	\$4,280	\$4,495	Monthly
Victims Specialist		\$42,257	\$44,371	\$46,590	\$48,920	\$51,366	\$53,934	Annual
Accounting Clerk 1	A8	\$21.54	\$22.61	\$23.74	\$24.93	\$26.18	\$27.49	Hourly
Library Assistant 2		\$3,733	\$3,919	\$4,115	\$4,321	\$4,537	\$4,764	Monthly
Victims Specialist		\$44,793	\$47,033	\$49,385	\$51,854	\$54,448	\$57,171	Annual
Justice Court Clerk 1	A9	\$21.33	\$22.40	\$23.52	\$24.70	\$25.93	\$27.23	Hourly
Legal Assistant 1		\$3,698	\$3,882	\$4,077	\$4,280	\$4,495	\$4,719	Monthly
Medical Clinic Assistant 1		\$44,371	\$46,590	\$48,920	\$51,366	\$53,934	\$56,632	Annual
Office Specialist 2								
Park Office Specialist								
Patient Services Specialist								
Public Health Client Specialist								
Women, Infants and Children Program Assistant								
Justice Court Clerk 1	A9	\$22.61	\$23.74	\$24.93	\$26.18	\$27.49	\$28.86	Hourly
Legal Assistant 1		\$3,919	\$4,115	\$4,321	\$4,537	\$4,764	\$5,003	Monthly
Medical Clinic Assistant 1		\$47,033	\$49,385	\$51,854	\$54,448	\$57,171	\$60,031	Annual
Office Specialist 2								
Park Office Specialist								
Patient Services Specialist								
Public Health Client Specialist								
Women, Infants and Children Program Assistant								

AFSCME Local 2734

Job Title	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	
Clinical Care Coordinator 2	A13	\$25.93	\$27.23	\$28.59	\$30.02	\$31.52	\$33.09	Hourly
Community Health Interpreter 2		\$4,495	\$4,719	\$4,955	\$5,203	\$5,463	\$5,736	Monthly
Engineering Technician 1		\$53,934	\$56,632	\$59,463	\$62,435	\$65,557	\$68,836	Annual

Legal Assistant 3
Park Maintenance and Operations Technician 2
Permit Technician - Building
Property Appraiser 1
Solid Waste Outreach Specialist
Tobacco Prevention and Education Program Coordinator
Victims Assistance Coordinator
Women, Infants and Children Program Coordinator

Clinical Care Coordinator 2	A13	\$27.49	\$28.86	\$30.30	\$31.82	\$33.41	\$35.08	Hourly	PERS/OPSRP
Community Health Interpreter 2		\$4,764	\$5,003	\$5,253	\$5,515	\$5,791	\$6,081	Monthly	
Engineering Technician 1		\$57,171	\$60,031	\$63,030	\$66,181	\$69,491	\$72,966	Annual	

Legal Assistant 3
Park Maintenance and Operations Technician 2
Permit Technician - Building
Property Appraiser 1
Solid Waste Outreach Specialist
Tobacco Prevention and Education Program Coordinator
Victims Assistance Coordinator
Women, Infants and Children Program Coordinator

Accounting Technician 2	A14	\$27.23	\$28.59	\$30.02	\$31.52	\$33.09	\$34.75	Hourly
Community and Public Health Program Coordinator 1		\$4,719	\$4,955	\$5,203	\$5,463	\$5,736	\$6,023	Monthly
Expanded Function Dental Assistant		\$56,632	\$59,463	\$62,435	\$65,557	\$68,836	\$72,278	Annual

Land Use Planner 1
Library Outreach Specialist
Licensed Practical Nurse
Mechanic 1
Road Maintenance Equipment Operator 3
Survey Technician 1

Accounting Technician 2	A14	\$28.86	\$30.30	\$31.82	\$33.41	\$35.08	\$36.83	Hourly	PERS/OPSRP
Community and Public Health Program Coordinator 1		\$5,003	\$5,253	\$5,515	\$5,791	\$6,081	\$6,385	Monthly	
Expanded Function Dental Assistant		\$60,031	\$63,030	\$66,181	\$69,491	\$72,966	\$76,615	Annual	

Land Use Planner 1
Library Outreach Specialist
Licensed Practical Nurse
Mechanic 1
Road Maintenance Equipment Operator 3
Survey Technician 1

Accounting Coordinator	A15	\$28.59	\$30.02	\$31.52	\$33.09	\$34.75	\$36.49	Hourly
Building Inspector 1		\$4,955	\$5,203	\$5,463	\$5,736	\$6,023	\$6,324	Monthly
Community and Public Health Program Coordinator 2		\$59,463	\$62,435	\$65,557	\$68,836	\$72,278	\$75,891	Annual

Computer Operations Technician 2
Disease Intervention Specialist
Environmental Health Specialist 1
Harm Reduction Coordinator
Library Administrative Specialist
Property Appraiser 2

Accounting Coordinator	A15	\$30.30	\$31.82	\$33.41	\$35.08	\$36.83	\$38.68	Hourly	PERS/OPSRP
Building Inspector 1		\$5,253	\$5,515	\$5,791	\$6,081	\$6,385	\$6,704	Monthly	
Community and Public Health Program Coordinator 2		\$63,030	\$66,181	\$69,491	\$72,966	\$76,615	\$80,444	Annual	

Computer Operations Technician 2
Disease Intervention Specialist
Environmental Health Specialist 1
Harm Reduction Coordinator
Library Administrative Specialist
Property Appraiser 2

AFSCME Local 2734

Job Title	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6		
Healthcare Data Analyst	A19	\$34.75	\$36.49	\$38.31	\$40.23	\$42.24	\$44.35	Hourly	
Land Use Planner 3		\$6,023	\$6,324	\$6,640	\$6,973	\$7,321	\$7,687	Monthly	
		\$72,278	\$75,891	\$79,685	\$83,670	\$87,853	\$92,246	Annual	
Healthcare Data Analyst	A19	\$36.83	\$38.68	\$40.61	\$42.64	\$44.77	\$47.01	Hourly	
Land Use Planner 3		\$6,385	\$6,704	\$7,039	\$7,391	\$7,760	\$8,148	Monthly	
		\$76,615	\$80,444	\$84,467	\$88,691	\$93,124	\$97,781	Annual	PERS/OPSRP
No Assigned Classifications	A20	\$36.49	\$38.31	\$40.23	\$42.24	\$44.35	\$46.57	Hourly	
		\$6,324	\$6,640	\$6,973	\$7,321	\$7,687	\$8,071	Monthly	
		\$75,891	\$79,685	\$83,670	\$87,853	\$92,246	\$96,857	Annual	
No Assigned Classifications	A20	\$38.68	\$40.61	\$42.64	\$44.77	\$47.01	\$49.36	Hourly	
		\$6,704	\$7,039	\$7,391	\$7,760	\$8,148	\$8,556	Monthly	
		\$80,444	\$84,467	\$88,691	\$93,124	\$97,781	\$102,669	Annual	PERS/OPSRP
Building Inspector 3	A21	\$38.31	\$40.23	\$42.24	\$44.35	\$46.57	\$48.89	Hourly	
Electrical Inspector		\$6,640	\$6,973	\$7,321	\$7,687	\$8,071	\$8,475	Monthly	
Registered Nurse 2 - Clinic		\$79,685	\$83,670	\$87,853	\$92,246	\$96,857	\$101,700	Annual	
Registered Nurse 2 - Clinical									
Building Inspector 3	A21	\$40.61	\$42.64	\$44.77	\$47.01	\$49.36	\$51.83	Hourly	
Electrical Inspector		\$7,039	\$7,391	\$7,760	\$8,148	\$8,556	\$8,984	Monthly	
Registered Nurse 2 - Clinic		\$84,467	\$88,691	\$93,124	\$97,781	\$102,669	\$107,802	Annual	PERS/OPSRP
Registered Nurse 2 - Clinical									
Registered Nurse 3 - Clinic	A22	\$40.23	\$42.24	\$44.35	\$46.57	\$48.89	\$51.34	Hourly	
Registered Nurse 3 - Public Health		\$6,973	\$7,321	\$7,687	\$8,071	\$8,475	\$8,899	Monthly	
		\$83,670	\$87,853	\$92,246	\$96,857	\$101,700	\$106,785	Annual	
Registered Nurse 3 - Clinic	A22	\$42.64	\$44.77	\$47.01	\$49.36	\$51.83	\$54.42	Hourly	
Registered Nurse 3 - Public Health		\$7,391	\$7,760	\$8,148	\$8,556	\$8,984	\$9,433	Monthly	
		\$88,691	\$93,124	\$97,781	\$102,669	\$107,802	\$113,192	Annual	PERS/OPSRP
No Assigned Classifications	A23	\$42.24	\$44.35	\$46.57	\$48.89	\$51.34	\$53.91	Hourly	
		\$7,321	\$7,687	\$8,071	\$8,475	\$8,899	\$9,344	Monthly	
		\$87,853	\$92,246	\$96,857	\$101,700	\$106,785	\$112,124	Annual	
No Assigned Classifications	A23	\$44.77	\$47.01	\$49.36	\$51.83	\$54.42	\$57.14	Hourly	
		\$7,760	\$8,148	\$8,556	\$8,984	\$9,433	\$9,904	Monthly	
		\$93,124	\$97,781	\$102,669	\$107,802	\$113,192	\$118,851	Annual	PERS/OPSRP
Behavioral Health Clinician 1*	ABH1	\$36.96	\$38.81	\$40.75	\$42.80	\$44.94	\$47.19	Hourly	
		\$6,406	\$6,727	\$7,064	\$7,418	\$7,789	\$8,179	Monthly	
		\$76,872	\$80,724	\$84,768	\$89,016	\$93,468	\$98,148	Annual	
Behavioral Health Clinician 1*	ABH1	\$39.17	\$41.14	\$43.20	\$45.36	\$47.63	\$50.02	Hourly	
		\$6,790	\$7,131	\$7,488	\$7,863	\$8,256	\$8,670	Monthly	
		\$81,480	\$85,572	\$89,856	\$94,356	\$99,072	\$104,040	Annual	PERS/OPSRP
Behavioral Health Clinician 2*	ABH2	\$38.81	\$40.75	\$42.80	\$44.94	\$47.19	\$49.55	Hourly	
		\$6,727	\$7,064	\$7,418	\$7,789	\$8,179	\$8,588	Monthly	
		\$80,724	\$84,768	\$89,016	\$93,468	\$98,148	\$103,056	Annual	
Behavioral Health Clinician 2*	ABH2	\$41.14	\$43.20	\$45.36	\$47.63	\$50.02	\$52.52	Hourly	
		\$7,131	\$7,488	\$7,863	\$8,256	\$8,670	\$9,103	Monthly	
		\$85,572	\$89,856	\$94,356	\$99,072	\$104,040	\$109,236	Annual	PERS/OPSRP
Behavioral Health Clinician 3*	ABH3	\$40.75	\$42.80	\$44.94	\$47.19	\$49.55	\$52.03	Hourly	
		\$7,064	\$7,418	\$7,789	\$8,179	\$8,588	\$9,018	Monthly	
		\$84,768	\$89,016	\$93,468	\$98,148	\$103,056	\$108,216	Annual	
Behavioral Health Clinician 3*	ABH3	\$43.20	\$45.36	\$47.63	\$50.02	\$52.52	\$55.15	Hourly	
		\$7,488	\$7,863	\$8,256	\$8,670	\$9,103	\$9,559	Monthly	
		\$89,856	\$94,356	\$99,072	\$104,040	\$109,236	\$114,708	Annual	PERS/OPSRP
No Assigned Classifications*	AIT1	\$36.52	\$38.35	\$40.26	\$42.28	\$44.39	\$46.61	Hourly	
		\$6,330	\$6,647	\$6,979	\$7,328	\$7,694	\$8,079	Monthly	
		\$75,960	\$79,764	\$83,748	\$87,936	\$92,328	\$96,948	Annual	
No Assigned Classifications*	AIT1	\$38.71	\$40.65	\$42.68	\$44.82	\$47.05	\$49.41	Hourly	
		\$6,710	\$7,046	\$7,398	\$7,768	\$8,156	\$8,564	Monthly	
		\$80,520	\$84,552	\$88,776	\$93,216	\$97,872	\$102,768	Annual	PERS/OPSRP
Analyst Programmer*	AIT2	\$42.30	\$44.42	\$46.64	\$48.97	\$51.42	\$53.99	Hourly	
Systems Manager*		\$7,332	\$7,699	\$8,084	\$8,488	\$8,912	\$9,358	Monthly	
		\$87,984	\$92,388	\$97,008	\$101,856	\$106,944	\$112,296	Annual	

AFSCME Local 2734

Job Title	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6		
Analyst Programmer*	AIT2	\$44.84	\$47.08	\$49.44	\$51.91	\$54.50	\$57.23	Hourly	PERS/OPSRP
Systems Manager*		\$7,772	\$8,161	\$8,569	\$8,997	\$9,447	\$9,919	Monthly	
		\$93,264	\$97,932	\$102,828	\$107,964	\$113,364	\$119,028	Annual	
Clinical Pharmacist*	APH1	\$61.58	\$64.66	\$67.90	\$71.30	\$74.86	\$78.61	Hourly	
		\$10,674	\$11,208	\$11,769	\$12,358	\$12,976	\$13,625	Monthly	
		\$128,088	\$134,496	\$141,228	\$148,296	\$155,712	\$163,500	Annual	
Clinical Pharmacist*	APH1	\$65.27	\$68.54	\$71.97	\$75.57	\$79.36	\$83.33	Hourly	PERS/OPSRP
		\$11,314	\$11,880	\$12,475	\$13,099	\$13,755	\$14,443	Monthly	
		\$135,768	\$142,560	\$149,700	\$157,188	\$165,060	\$173,316	Annual	

Part Time employee benefits are based on prorated FTE.

Notes:

Revised and adopted by BOCC 01/28/2026

Revised and adopted by BOCC 06/17/2026. Effective 7/1/2026; 2.9% COLA provided by executed CBA.

Tillamook County Pay Tables

Fiscal Year 2026-2027 (July 1, 2026 - June 30, 2027)

2080 yearly base hours

Effective July 1, 2026

Not Eligible for Overtime (FLSA Exempt)

Elected Officials				
Job Title	Range	Step 1		
Treasurer**	EO1	N/A	Hourly	
		\$928	Monthly	
		\$11,136	Annual	
Treasurer**	EO1	N/A	Hourly	PERS/OPSRP
		N/A	Monthly	
		N/A	Annual	
No Assigned Classifications	EO2	N/A	Hourly	
		\$1,751	Monthly	
		\$21,012	Annual	
No Assigned Classifications	EO2	N/A	Hourly	PERS/OPSRP
		N/A	Monthly	
		N/A	Annual	
Pro-Tem Justice of the Peace	EO3	\$47.56	Hourly	
		\$8,243	Monthly	
		\$98,916	Annual	
Pro-Tem Justice of the Peace	EO3	\$50.41	Hourly	PERS/OPSRP
		\$8,738	Monthly	
		\$104,856	Annual	
Clerk	EO3	\$47.56	Hourly	
Justice of the Peace	EO3	\$8,243	Monthly	
		\$98,916	Annual	
Clerk	EO3	\$50.41	Hourly	PERS/OPSRP
Justice of the Peace	EO3	\$8,738	Monthly	
		\$104,856	Annual	
Commissioner	EO4	\$48.65	Hourly	
		\$8,432	Monthly	
		\$101,184	Annual	
Commissioner	EO4	\$51.57	Hourly	PERS/OPSRP
		\$8,938	Monthly	
		\$107,256	Annual	
Assessor*	EO5	\$50.29	Hourly	
		\$8,717	Monthly	
		\$104,604	Annual	
Assessor*	EO5	\$53.31	Hourly	PERS/OPSRP
		\$9,241	Monthly	
		\$110,892	Annual	
Sheriff	EO6	\$69.18	Hourly	
		\$11,991	Monthly	
		\$143,892	Annual	
Sheriff	EO6	\$73.33	Hourly	PERS/OPSRP
		\$12,711	Monthly	
		\$152,532	Annual	

* Includes discretionary duty as County Tax Collector

**County stipend

Part Time employee benefits are based on prorated FTE.

Notes:

Revised and adopted by BOCC 03/04/2026.

Revised and adopted by BOCC 06/17/2026. Effective 7/1/2026, 2.9% COLA and removal of the District Attorney's stipend.

Tillamook County Pay Tables

Fiscal Year 2026-2027 (July 1, 2026 - June 30, 2027)

Effective July 1, 2026

2080 yearly base hours

Not eligible for Overtime (FLSA Exempt)

Health Provider											
Job Title	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	
Family Nurse Practitioner	HPA	\$53.97	\$56.12	\$58.37	\$60.70	\$63.13	\$65.66	\$68.28	\$71.01	\$73.85	Hourly
Physician Associate		\$9,354	\$9,728	\$10,117	\$10,522	\$10,943	\$11,381	\$11,836	\$12,309	\$12,801	Monthly
Psychiatric Mental Health Nurse Practitioner		\$112,248	\$116,736	\$121,404	\$126,264	\$131,316	\$136,572	\$142,032	\$147,708	\$153,612	Annual
Family Nurse Practitioner	HPA	\$57.20	\$59.49	\$61.87	\$64.34	\$66.92	\$69.60	\$72.38	\$75.28	\$78.28	Hourly
Physician Associate		\$9,915	\$10,312	\$10,724	\$11,153	\$11,600	\$12,064	\$12,546	\$13,048	\$13,569	Monthly
Psychiatric Mental Health Nurse Practitioner		\$118,980	\$123,744	\$128,688	\$133,836	\$139,200	\$144,768	\$150,552	\$156,576	\$162,828	Annual
Years of Service with Tillamook County		YOS 1	YOS 2	YOS 3	YOS 4	YOS 5	YOS 6	YOS 7	YOS 8	YOS 9	
Award Pay Monthly (up to maximum)		\$0	\$500	\$500	\$750	\$750	\$1,000	\$1,000	\$1,000	\$1,250	
Years of Service Retention Award		Special conditions apply to qualify for this retention award (see below) and are to be met and approved the Department Director.									
1) Years of Service is prorated based on % of FTE.											
2) 325 patient encounters per month, adjusted annually. This is based on the average of 21.67 working days per month and 10** encounters per day, includes available workdays for patient contact (i.e. incorporates all leave hours and any other non-patient time).											
2a) Closed Charts Formula = % of charts closed within 48 hours = 90%											
2b) **The number of completed encounters per day will be updated effective July 1, 2026											
Physician	HPB	\$93.63	\$97.38	\$101.27	\$105.32	\$109.53	\$113.91	\$118.47	\$123.21	\$128.13	Hourly
		\$16,230	\$16,879	\$17,554	\$18,256	\$18,986	\$19,745	\$20,535	\$21,356	\$22,210	Monthly
		\$194,760	\$202,548	\$210,648	\$219,072	\$227,832	\$236,940	\$246,420	\$256,272	\$266,520	Annual
Physician	HPB	\$99.25	\$103.22	\$107.35	\$111.64	\$116.11	\$120.75	\$125.58	\$130.60	\$135.83	Hourly
		\$17,204	\$17,892	\$18,607	\$19,351	\$20,125	\$20,930	\$21,767	\$22,637	\$23,543	Monthly
		\$206,448	\$214,704	\$223,284	\$232,212	\$241,500	\$251,160	\$261,204	\$271,644	\$282,516	Annual
Years of Service with Tillamook County		YOS 1	YOS 2	YOS 3	YOS 4	YOS 5	YOS 6	YOS 7	YOS 8	YOS 9	
Award Pay Monthly (up to maximum)		\$0	\$500	\$500	\$750	\$750	\$1,000	\$1,000	\$1,000	\$1,250	
Years of Service Retention Award		Special conditions apply to qualify for this retention award (see below) and are to be met and approved the Department Director.									
1) Years of Service is prorated based on % of FTE.											
2) Closed Charts Formula = % of charts closed within 48 hours = 90%											
Dental Director	HPC	\$94.71	\$99.44	\$104.42	\$109.64	\$115.12	\$120.88	\$126.92	\$133.27	\$139.93	Hourly
Dentist		\$16,416	\$17,237	\$18,099	\$19,004	\$19,954	\$20,952	\$22,000	\$23,100	\$24,255	Monthly
		\$196,992	\$206,844	\$217,188	\$228,048	\$239,448	\$251,424	\$264,000	\$277,200	\$291,060	Annual
Dental Director	HPC	\$100.39	\$105.41	\$110.68	\$116.22	\$122.03	\$128.13	\$134.54	\$141.27	\$148.33	Hourly
Dentist		\$17,401	\$18,271	\$19,185	\$20,144	\$21,151	\$22,209	\$23,320	\$24,486	\$25,710	Monthly
		\$208,812	\$219,252	\$230,220	\$241,728	\$253,812	\$266,508	\$279,840	\$293,832	\$308,520	Annual
Years of Service with Tillamook County		YOS 1	YOS 2	YOS 3	YOS 4	YOS 5	YOS 6	YOS 7	YOS 8	YOS 9	
Award Pay Monthly (up to maximum)		\$0	\$500	\$500	\$750	\$750	\$1,000	\$1,000	\$1,000	\$1,250	
Years of Service Retention Award		Special conditions apply to qualify for this retention award (see below) and are to be met and approved the Department Director.									
1) Years of Service is prorated based on % of FTE.											
2) Closed Charts Formula = % of charts closed within 48 hours = 90% (beginning January 1, 2016)											
Physician - Internal Medicine	HPD	\$113.23	\$119.12	\$125.31	\$131.83	\$138.68	\$145.89	\$153.48	\$161.46	\$169.85	Hourly
Psychiatrist		\$19,626	\$20,647	\$21,721	\$22,850	\$24,038	\$25,288	\$26,603	\$27,986	\$29,441	Monthly
		\$235,512	\$247,764	\$260,652	\$274,200	\$288,456	\$303,456	\$319,236	\$335,832	\$353,292	Annual
Physician - Internal Medicine	HPD	\$120.02	\$126.27	\$132.83	\$139.74	\$147.00	\$154.64	\$162.69	\$171.14	\$180.04	Hourly
Psychiatrist		\$20,804	\$21,886	\$23,024	\$24,221	\$25,480	\$26,805	\$28,199	\$29,665	\$31,207	Monthly
		\$249,648	\$262,632	\$276,288	\$290,652	\$305,760	\$321,660	\$338,388	\$355,980	\$374,484	Annual
Years of Service with Tillamook County		YOS 1	YOS 2	YOS 3	YOS 4	YOS 5	YOS 6	YOS 7	YOS 8	YOS 9	
Award Pay Monthly (up to maximum)		\$0	\$500	\$750	\$750	\$1,000	\$1,000	\$1,250	\$1,250	\$1,250	
Years of Service Retention Award		Special conditions apply to qualify for this retention award (see below) and are to be met and approved the Department Director.									
1) Years of Service is prorated based on % of FTE.											
2) 325 patient encounters per month, adjusted annually. This is based on the average of 21.67 working days per month and 10** encounters per day, includes available workdays for patient contact (i.e. incorporates all leave hours and any other non-patient time).											
2a) Closed Charts Formula = % of charts closed within 48 hours = 90% (beginning January 1, 2016)											
2b) **The number of completed encounters per day will be updated effective July 1, 2026											

Health Provider											
Job Title	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	
Medical Director	HPE	\$118.89	\$125.08	\$131.58	\$138.42	\$145.62	\$153.20	\$161.16	\$169.55	\$178.36	Hourly
Public Health Officer		\$20,608	\$21,680	\$22,807	\$23,993	\$25,241	\$26,554	\$27,935	\$29,388	\$30,916	Monthly
		\$247,296	\$260,160	\$273,684	\$287,916	\$302,892	\$318,648	\$335,220	\$352,656	\$370,992	Annual
Medical Director	HPE	\$126.02	\$132.58	\$139.47	\$146.73	\$154.36	\$162.39	\$170.83	\$179.72	\$189.06	Hourly
Public Health Officer		\$21,844	\$22,981	\$24,175	\$25,433	\$26,755	\$28,147	\$29,611	\$31,151	\$32,771	Monthly
		\$262,128	\$275,772	\$290,100	\$305,196	\$321,060	\$337,764	\$355,332	\$373,812	\$393,252	Annual
Years of Service with Tillamook County		YOS 1	YOS 2	YOS 3	YOS 4	YOS 5	YOS 6	YOS 7	YOS 8	YOS 9	PERS/OPSRP
Award Pay Monthly (up to maximum)		\$0	\$500	\$750	\$750	\$1,000	\$1,000	\$1,250	\$1,250	\$1,250	
Years of Service Retention Award		Special conditions apply to qualify for this retention award (see below) and are to be met and approved the Department Director.									
1) Years of Service is prorated based on % of FTE.											
2) 325 patient encounters per month, adjusted annually. This is based on the average of 21.67 working days per month and 10** encounters per day, includes available workdays for patient contact (i.e. incorporates all leave hours and any other non-patient time).											
2a) Closed Charts Formula = % of charts closed within 48 hours = 90% (beginning January 1, 2016)											
2b) **The number of completed encounters per day will be updated effective July 1, 2026											

Monthly Provider Leadership Stipends		
Description	Eligible Job Titles	Amount
Temporary Assignment	Temporary Physician (Individual Agreement)	\$90 - \$175 per hour
	Temporary Mid-Level Provider	\$55 - \$140 per hour
On Call	Provider On-Call-Weekly / Paid only for full week of on-call	\$250/week
	MD or PA On-Call Tillamook County Health Department	\$250/week

Part Time employee benefits are based on prorated FTE.

Notes:

Revised and adopted by BOCC 01/28/2026

Revised and adopted by BOCC 06/17/2026. Effective 7/1/2026, 2.9% COLA

Tillamook County Pay Tables

Fiscal Year 2026-2027 (July 1, 2026 - June 30, 2027)

Effective July 1, 2026

2080 yearly base hours

Not eligible for Overtime (FLSA Exempt)

Justice Facility											
Job Title	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	
Lieutenant - Community Corrections Division	JF5	\$46.02	\$47.86	\$49.78	\$51.77	\$53.84	\$55.99	\$58.23	\$60.56	\$62.98	Hourly
Lieutenant - Corrections Division		\$7,977	\$8,296	\$8,628	\$8,973	\$9,332	\$9,705	\$10,093	\$10,497	\$10,917	Monthly
		\$95,724	\$99,552	\$103,536	\$107,676	\$111,984	\$116,460	\$121,116	\$125,964	\$131,004	Annual
Lieutenant - Community Corrections Division	JF5	\$48.78	\$50.73	\$52.77	\$54.88	\$57.07	\$59.35	\$61.73	\$64.19	\$66.77	Hourly
Lieutenant - Corrections Division		\$8,456	\$8,794	\$9,146	\$9,512	\$9,892	\$10,288	\$10,699	\$11,127	\$11,573	Monthly
		\$101,472	\$105,528	\$109,752	\$114,144	\$118,704	\$123,456	\$128,388	\$133,524	\$138,876	Annual
Undersheriff	JF6	\$47.86	\$49.78	\$51.77	\$53.84	\$55.99	\$58.23	\$60.56	\$62.98	\$65.50	Hourly
		\$8,296	\$8,628	\$8,973	\$9,332	\$9,705	\$10,093	\$10,497	\$10,917	\$11,354	Monthly
		\$99,552	\$103,536	\$107,676	\$111,984	\$116,460	\$121,116	\$125,964	\$131,004	\$136,248	Annual
Undersheriff	JF6	\$50.73	\$52.77	\$54.88	\$57.07	\$59.35	\$61.73	\$64.19	\$66.77	\$69.44	Hourly
		\$8,794	\$9,146	\$9,512	\$9,892	\$10,288	\$10,699	\$11,127	\$11,573	\$12,036	Monthly
		\$105,528	\$109,752	\$114,144	\$118,704	\$123,456	\$128,388	\$133,524	\$138,876	\$144,432	Annual

Part Time employee benefits are based on prorated FTE.

Notes:

Revised and adopted by BOCC 01/28/2026

Revised and adopted by BOCC 06/17/2026. Effective 7/1/2026, 3% COLA

Tillamook County Pay Tables

Fiscal Year 2026-2027 (July 1, 2026 - June 30, 2027)

Effective July 1, 2026

2080 yearly base hours

*Not eligible for Overtime (FLSA Exempt)

Non-Represented (Non-Exempt)											
Job Title	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	
Board Assistant	NRNE1	\$25.56	\$26.58	\$27.65	\$28.75	\$29.90	\$31.10	\$32.34	\$33.64		Hourly
Human Resources Assistant		\$4,430	\$4,608	\$4,792	\$4,984	\$5,183	\$5,390	\$5,606	\$5,830		Monthly
		\$53,165	\$55,291	\$57,502	\$59,802	\$62,194	\$64,682	\$67,269	\$69,961		Annual
Board Assistant	NRNE1	\$27.09	\$28.18	\$29.30	\$30.48	\$31.70	\$32.96	\$34.28	\$35.65		Hourly
Human Resources Assistant		\$4,696	\$4,884	\$5,079	\$5,283	\$5,494	\$5,714	\$5,942	\$6,180		Monthly
		\$56,356	\$58,608	\$60,952	\$63,390	\$65,926	\$68,563	\$71,304	\$74,158		Annual
No Assigned Classifications	NRNE2	\$26.58	\$27.65	\$28.75	\$29.90	\$31.10	\$32.34	\$33.64	\$34.98		Hourly
		\$4,608	\$4,792	\$4,984	\$5,183	\$5,390	\$5,606	\$5,830	\$6,063		Monthly
		\$55,291	\$57,502	\$59,802	\$62,194	\$64,682	\$67,269	\$69,961	\$72,758		Annual
No Assigned Classifications	NRNE2	\$28.18	\$29.30	\$30.48	\$31.70	\$32.96	\$34.28	\$35.65	\$37.08		Hourly
		\$4,884	\$5,079	\$5,283	\$5,494	\$5,714	\$5,942	\$6,180	\$6,427		Monthly
		\$58,608	\$60,952	\$63,390	\$65,926	\$68,563	\$71,304	\$74,158	\$77,124		Annual
Civil Program Manager	NRNE3	\$27.65	\$28.75	\$29.90	\$31.10	\$32.34	\$33.64	\$34.98	\$36.38		Hourly
		\$4,792	\$4,984	\$5,183	\$5,390	\$5,606	\$5,830	\$6,063	\$6,306		Monthly
		\$57,502	\$59,802	\$62,194	\$64,682	\$67,269	\$69,961	\$72,758	\$75,668		Annual
Civil Program Manager	NRNE3	\$29.30	\$30.48	\$31.70	\$32.96	\$34.28	\$35.65	\$37.08	\$38.56		Hourly
		\$5,079	\$5,283	\$5,494	\$5,714	\$5,942	\$6,180	\$6,427	\$6,684		Monthly
		\$60,952	\$63,390	\$65,926	\$68,563	\$71,304	\$74,158	\$77,124	\$80,209		Annual
Human Resources Technician	NRNE4	\$28.75	\$29.90	\$31.10	\$32.34	\$33.64	\$34.98	\$36.38	\$37.83		Hourly
		\$4,984	\$5,183	\$5,390	\$5,606	\$5,830	\$6,063	\$6,306	\$6,558		Monthly
		\$59,802	\$62,194	\$64,682	\$67,269	\$69,961	\$72,758	\$75,668	\$78,695		Annual
Human Resources Technician	NRNE4	\$30.48	\$31.70	\$32.96	\$34.28	\$35.65	\$37.08	\$38.56	\$40.10		Hourly
		\$5,283	\$5,494	\$5,714	\$5,942	\$6,180	\$6,427	\$6,684	\$6,951		Monthly
		\$63,390	\$65,926	\$68,563	\$71,304	\$74,158	\$77,124	\$80,209	\$83,416		Annual
Administrative Analyst	NRNE5	\$29.90	\$31.10	\$32.34	\$33.64	\$34.98	\$36.38	\$37.83	\$39.35		Hourly
		\$5,183	\$5,390	\$5,606	\$5,830	\$6,063	\$6,306	\$6,558	\$6,820		Monthly
		\$62,194	\$64,682	\$67,269	\$69,961	\$72,758	\$75,668	\$78,695	\$81,842		Annual
Administrative Analyst	NRNE5	\$31.70	\$32.96	\$34.28	\$35.65	\$37.08	\$38.56	\$40.10	\$41.71		Hourly
		\$5,494	\$5,714	\$5,942	\$6,180	\$6,427	\$6,684	\$6,951	\$7,229		Monthly
		\$65,926	\$68,563	\$71,304	\$74,158	\$77,124	\$80,209	\$83,416	\$86,753		Annual
No Assigned Classifications	NRNE6	\$31.10	\$32.34	\$33.64	\$34.98	\$36.38	\$37.83	\$39.35	\$40.92		Hourly
		\$5,390	\$5,606	\$5,830	\$6,063	\$6,306	\$6,558	\$6,820	\$7,093		Monthly
		\$64,682	\$67,269	\$69,961	\$72,758	\$75,668	\$78,695	\$81,842	\$85,116		Annual
No Assigned Classifications	NRNE6	\$32.96	\$34.28	\$35.65	\$37.08	\$38.56	\$40.10	\$41.71	\$43.38		Hourly
		\$5,714	\$5,942	\$6,180	\$6,427	\$6,684	\$6,951	\$7,229	\$7,519		Monthly
		\$68,563	\$71,304	\$74,158	\$77,124	\$80,209	\$83,416	\$86,753	\$90,222		Annual
Payroll Specialist	NRNE7	\$32.34	\$33.64	\$34.98	\$36.38	\$37.83	\$39.35	\$40.92	\$42.56		Hourly
		\$5,606	\$5,830	\$6,063	\$6,306	\$6,558	\$6,820	\$7,093	\$7,377		Monthly
		\$67,269	\$69,961	\$72,758	\$75,668	\$78,695	\$81,842	\$85,116	\$88,521		Annual
Payroll Specialist	NRNE7	\$34.28	\$35.65	\$37.08	\$38.56	\$40.10	\$41.71	\$43.38	\$45.11		Hourly
		\$5,942	\$6,180	\$6,427	\$6,684	\$6,951	\$7,229	\$7,519	\$7,819		Monthly
		\$71,304	\$74,158	\$77,124	\$80,209	\$83,416	\$86,753	\$90,222	\$93,831		Annual
No Assigned Classifications	NRNE8	\$33.64	\$34.98	\$36.38	\$37.83	\$39.35	\$40.92	\$42.56	\$44.26		Hourly
		\$5,830	\$6,063	\$6,306	\$6,558	\$6,820	\$7,093	\$7,377	\$7,672		Monthly
		\$69,961	\$72,758	\$75,668	\$78,695	\$81,842	\$85,116	\$88,521	\$92,061		Annual
No Assigned Classifications	NRNE8	\$35.65	\$37.08	\$38.56	\$40.10	\$41.71	\$43.38	\$45.11	\$46.92		Hourly
		\$6,180	\$6,427	\$6,684	\$6,951	\$7,229	\$7,519	\$7,819	\$8,132		Monthly
		\$74,158	\$77,124	\$80,209	\$83,416	\$86,753	\$90,222	\$93,831	\$97,585		Annual
No Assigned Classifications	NRNE9	\$34.98	\$36.38	\$37.83	\$39.35	\$40.92	\$42.56	\$44.26	\$46.03		Hourly
		\$6,063	\$6,306	\$6,558	\$6,820	\$7,093	\$7,377	\$7,672	\$7,979		Monthly
		\$72,758	\$75,668	\$78,695	\$81,842	\$85,116	\$88,521	\$92,061	\$95,742		Annual
No Assigned Classifications	NRNE9	\$37.08	\$38.56	\$40.10	\$41.71	\$43.38	\$45.11	\$46.92	\$48.79		Hourly
		\$6,427	\$6,684	\$6,951	\$7,229	\$7,519	\$7,819	\$8,132	\$8,457		Monthly
		\$77,124	\$80,209	\$83,416	\$86,753	\$90,222	\$93,831	\$97,585	\$101,487		Annual
Expanded Practice Dental Hygienist	NRNEDH	\$39.35	\$40.92	\$42.56	\$44.26	\$46.03	\$47.87	\$49.79	\$51.78		Hourly
		\$6,820	\$7,093	\$7,377	\$7,672	\$7,979	\$8,298	\$8,630	\$8,976		Monthly
		\$81,842	\$85,116	\$88,521	\$92,061	\$95,742	\$99,572	\$103,563	\$107,707		Annual
Expanded Practice Dental Hygienist	NRNEDH	\$41.71	\$43.38	\$45.11	\$46.92	\$48.79	\$50.74	\$52.78	\$54.89		Hourly
		\$7,229	\$7,519	\$7,819	\$8,132	\$8,457	\$8,795	\$9,148	\$9,514		Monthly
		\$86,753	\$90,222	\$93,831	\$97,585	\$101,487	\$105,545	\$109,776	\$114,169		Annual

Non-Represented (Exempt)

Job Title	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	
No Assigned Classifications*	NRE3	\$26.59	\$27.65	\$28.76	\$29.91	\$31.10	\$32.35	\$33.64	\$34.98	\$36.39	Hourly
		\$4,609	\$4,793	\$4,985	\$5,184	\$5,391	\$5,607	\$5,831	\$6,064	\$6,307	Monthly
		\$55,308	\$57,516	\$59,820	\$62,208	\$64,692	\$67,284	\$69,972	\$72,768	\$75,684	Annual
No Assigned Classifications*	NRE3	\$28.19	\$29.31	\$30.49	\$31.71	\$32.97	\$34.29	\$35.66	\$37.08	\$38.57	Hourly
		\$4,886	\$5,081	\$5,285	\$5,496	\$5,715	\$5,944	\$6,181	\$6,428	\$6,686	Monthly
		\$58,632	\$60,972	\$63,420	\$65,952	\$68,580	\$71,328	\$74,172	\$77,136	\$80,232	Annual
Facilities Supervisor*	NRE4	\$27.65	\$28.76	\$29.91	\$31.10	\$32.35	\$33.64	\$34.98	\$36.39	\$37.84	Hourly
Park Maintenance Foreman*		\$4,793	\$4,985	\$5,184	\$5,391	\$5,607	\$5,831	\$6,064	\$6,307	\$6,559	Monthly
Solid Waste Transfer Station Supervisor*		\$57,516	\$59,820	\$62,208	\$64,692	\$67,284	\$69,972	\$72,768	\$75,684	\$78,708	Annual
Facilities Supervisor*	NRE4	\$29.31	\$30.49	\$31.71	\$32.97	\$34.29	\$35.66	\$37.08	\$38.57	\$40.11	Hourly
Park Maintenance Foreman*		\$5,081	\$5,285	\$5,496	\$5,715	\$5,944	\$6,181	\$6,428	\$6,686	\$6,953	Monthly
Solid Waste Transfer Station Supervisor*		\$60,972	\$63,420	\$65,952	\$68,580	\$71,328	\$74,172	\$77,136	\$80,232	\$83,436	Annual
Veterans Service Officer*	NRE5	\$28.76	\$29.91	\$31.10	\$32.35	\$33.64	\$34.98	\$36.39	\$37.84	\$39.35	Hourly
		\$4,985	\$5,184	\$5,391	\$5,607	\$5,831	\$6,064	\$6,307	\$6,559	\$6,821	Monthly
		\$59,820	\$62,208	\$64,692	\$67,284	\$69,972	\$72,768	\$75,684	\$78,708	\$81,852	Annual
Veterans Service Officer*	NRE5	\$30.49	\$31.71	\$32.97	\$34.29	\$35.66	\$37.08	\$38.57	\$40.11	\$41.72	Hourly
		\$5,285	\$5,496	\$5,715	\$5,944	\$6,181	\$6,428	\$6,686	\$6,953	\$7,231	Monthly
		\$63,420	\$65,952	\$68,580	\$71,328	\$74,172	\$77,136	\$80,232	\$83,436	\$86,772	Annual
No Assigned Classifications*	NRE6	\$29.91	\$31.10	\$32.35	\$33.64	\$34.98	\$36.39	\$37.84	\$39.35	\$40.93	Hourly
		\$5,184	\$5,391	\$5,607	\$5,831	\$6,064	\$6,307	\$6,559	\$6,821	\$7,094	Monthly
		\$62,208	\$64,692	\$67,284	\$69,972	\$72,768	\$75,684	\$78,708	\$81,852	\$85,128	Annual
No Assigned Classifications*	NRE6	\$31.71	\$32.97	\$34.29	\$35.66	\$37.08	\$38.57	\$40.11	\$41.72	\$43.38	Hourly
		\$5,496	\$5,715	\$5,944	\$6,181	\$6,428	\$6,686	\$6,953	\$7,231	\$7,520	Monthly
		\$65,952	\$68,580	\$71,328	\$74,172	\$77,136	\$80,232	\$83,436	\$86,772	\$90,240	Annual
Clinical Care Coordinator Supervisor *	NRE7	\$31.10	\$32.35	\$33.64	\$34.98	\$36.39	\$37.84	\$39.35	\$40.93	\$42.57	Hourly
Clinical Supervisor - Medical Assistants*		\$5,391	\$5,607	\$5,831	\$6,064	\$6,307	\$6,559	\$6,821	\$7,094	\$7,378	Monthly
Community Health Office Supervisor*		\$64,692	\$67,284	\$69,972	\$72,768	\$75,684	\$78,708	\$81,852	\$85,128	\$88,536	Annual
District Attorney's Office Manager*											
Justice Court Administrator*											
Parks Office Manager*											
Sheriff's Office Manager*											
Clinical Care Coordinator Supervisor *	NRE7	\$32.97	\$34.29	\$35.66	\$37.08	\$38.57	\$40.11	\$41.72	\$43.38	\$45.12	Hourly
Clinical Supervisor - Medical Assistants*		\$5,715	\$5,944	\$6,181	\$6,428	\$6,686	\$6,953	\$7,231	\$7,520	\$7,821	Monthly
Community Health Office Supervisor*		\$68,580	\$71,328	\$74,172	\$77,136	\$80,232	\$83,436	\$86,772	\$90,240	\$93,852	Annual
District Attorney's Office Manager*											
Justice Court Administrator*											
Parks Office Manager*											
Sheriff's Office Manager*											
Chief Deputy Clerk*	NRE8	\$32.35	\$33.64	\$34.98	\$36.39	\$37.84	\$39.35	\$40.93	\$42.57	\$44.27	Hourly
Chief Deputy of Assessment and Taxation*		\$5,607	\$5,831	\$6,064	\$6,307	\$6,559	\$6,821	\$7,094	\$7,378	\$7,673	Monthly
Human Resources Generalist*		\$67,284	\$69,972	\$72,768	\$75,684	\$78,708	\$81,852	\$85,128	\$88,536	\$92,076	Annual
Property Manager*											
Public Works Shop Supervisor*											
Road District Supervisor*											
Chief Deputy Clerk*	NRE8	\$34.29	\$35.66	\$37.08	\$38.57	\$40.11	\$41.72	\$43.38	\$45.12	\$46.93	Hourly
Chief Deputy of Assessment and Taxation*		\$5,944	\$6,181	\$6,428	\$6,686	\$6,953	\$7,231	\$7,520	\$7,821	\$8,134	Monthly
Human Resources Generalist*		\$71,328	\$74,172	\$77,136	\$80,232	\$83,436	\$86,772	\$90,240	\$93,852	\$97,608	Annual
Property Manager*											
Public Works Shop Supervisor*											
Road District Supervisor*											
Library Manager*	NRE9	\$33.64	\$34.98	\$36.39	\$37.84	\$39.35	\$40.93	\$42.57	\$44.27	\$46.04	Hourly
		\$5,831	\$6,064	\$6,307	\$6,559	\$6,821	\$7,094	\$7,378	\$7,673	\$7,980	Monthly
		\$69,972	\$72,768	\$75,684	\$78,708	\$81,852	\$85,128	\$88,536	\$92,076	\$95,760	Annual
Library Manager*	NRE9	\$35.66	\$37.08	\$38.57	\$40.11	\$41.72	\$43.38	\$45.12	\$46.93	\$48.80	Hourly
		\$6,181	\$6,428	\$6,686	\$6,953	\$7,231	\$7,520	\$7,821	\$8,134	\$8,459	Monthly
		\$74,172	\$77,136	\$80,232	\$83,436	\$86,772	\$90,240	\$93,852	\$97,608	\$101,508	Annual
Chief Appraiser*	NRE10	\$34.98	\$36.39	\$37.84	\$39.35	\$40.93	\$42.57	\$44.27	\$46.04	\$47.88	Hourly
Emergency Management Director*		\$6,064	\$6,307	\$6,559	\$6,821	\$7,094	\$7,378	\$7,673	\$7,980	\$8,299	Monthly
Solid Waste Program Manager*		\$72,768	\$75,684	\$78,708	\$81,852	\$85,128	\$88,536	\$92,076	\$95,760	\$99,588	Annual
Chief Appraiser*	NRE10	\$37.08	\$38.57	\$40.11	\$41.72	\$43.38	\$45.12	\$46.93	\$48.80	\$50.75	Hourly
Emergency Management Director*		\$6,428	\$6,686	\$6,953	\$7,231	\$7,520	\$7,821	\$8,134	\$8,459	\$8,797	Monthly
Solid Waste Program Manager*		\$77,136	\$80,232	\$83,436	\$86,772	\$90,240	\$93,852	\$97,608	\$101,508	\$105,564	Annual
Accounting Manager*	NRE11	\$36.39	\$37.84	\$39.35	\$40.93	\$42.57	\$44.27	\$46.04	\$47.88	\$49.79	Hourly
Chief Medicolegal Death Investigator*		\$6,307	\$6,559	\$6,821	\$7,094	\$7,378	\$7,673	\$7,980	\$8,299	\$8,631	Monthly
Community Health Administrative Manager*		\$75,684	\$78,708	\$81,852	\$85,128	\$88,536	\$92,076	\$95,760	\$99,588	\$103,572	Annual
Community Health Communications Manager*											
Community Health Dental Manager*											
Community Health Program Manager*											
Accounting Manager*	NRE11	\$38.57	\$40.11	\$41.72	\$43.38	\$45.12	\$46.93	\$48.80	\$50.75	\$52.78	Hourly
Chief Medicolegal Death Investigator*		\$6,686	\$6,953	\$7,231	\$7,520	\$7,821	\$8,134	\$8,459	\$8,797	\$9,149	Monthly
Community Health Administrative Manager*		\$80,232	\$83,436	\$86,772	\$90,240	\$93,852	\$97,608	\$101,508	\$105,564	\$109,788	Annual
Community Health Communications Manager*											
Community Health Dental Manager*											
Community Health Program Manager*											
Human Resources Analyst*	NRE12	\$37.84	\$39.35	\$40.93	\$42.57	\$44.27	\$46.04	\$47.88	\$49.79	\$51.78	Hourly
Information Services Operations Manager*		\$6,559	\$6,821	\$7,094	\$7,378	\$7,673	\$7,980	\$8,299	\$8,631	\$8,976	Monthly
		\$78,708	\$81,852	\$85,128	\$88,536	\$92,076	\$95,760	\$99,588	\$103,572	\$107,712	Annual

Non-Represented (Exempt)

Job Title	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9		
Human Resources Analyst*	NRE12	\$40.11	\$41.72	\$43.38	\$45.12	\$46.93	\$48.80	\$50.75	\$52.78	\$54.89	Hourly	PERS/OPSRP
Information Services Operations Manager*		\$6,953	\$7,231	\$7,520	\$7,821	\$8,134	\$8,459	\$8,797	\$9,149	\$9,515	Monthly	
		\$83,436	\$86,772	\$90,240	\$93,852	\$97,608	\$101,508	\$105,564	\$109,788	\$114,180	Annual	
Behavioral Health Clinician Assistant Manager*	NRE13	\$39.35	\$40.93	\$42.57	\$44.27	\$46.04	\$47.88	\$49.79	\$51.78	\$53.86	Hourly	PERS/OPSRP
Community Health Clinic Manager*		\$6,821	\$7,094	\$7,378	\$7,673	\$7,980	\$8,299	\$8,631	\$8,976	\$9,335	Monthly	
Deputy District Attorney 1*		\$81,852	\$85,128	\$88,536	\$92,076	\$95,760	\$99,588	\$103,572	\$107,712	\$112,020	Annual	
Environmental Health Program Manager*												
Behavioral Health Clinician Assistant Manager*	NRE13	\$41.72	\$43.38	\$45.12	\$46.93	\$48.80	\$50.75	\$52.78	\$54.89	\$57.09	Hourly	PERS/OPSRP
Community Health Clinic Manager*		\$7,231	\$7,520	\$7,821	\$8,134	\$8,459	\$8,797	\$9,149	\$9,515	\$9,896	Monthly	
Deputy District Attorney 1*		\$86,772	\$90,240	\$93,852	\$97,608	\$101,508	\$105,564	\$109,788	\$114,180	\$118,752	Annual	
Environmental Health Program Manager*												
Assistant Building Official*	NRE14	\$40.93	\$42.57	\$44.27	\$46.04	\$47.88	\$49.79	\$51.78	\$53.86	\$56.01	Hourly	PERS/OPSRP
Behavioral Health Clinician Manager*		\$7,094	\$7,378	\$7,673	\$7,980	\$8,299	\$8,631	\$8,976	\$9,335	\$9,708	Monthly	
Community Health Clinical Manager*		\$85,128	\$88,536	\$92,076	\$95,760	\$99,588	\$103,572	\$107,712	\$112,020	\$116,496	Annual	
Engineering Project Manager*												
Environmental Program Manager*												
Human Resources Manager*												
Operations Superintendent*												
Assistant Building Official*	NRE14	\$43.38	\$45.12	\$46.93	\$48.80	\$50.75	\$52.78	\$54.89	\$57.09	\$59.37	Hourly	PERS/OPSRP
Behavioral Health Clinician Manager*		\$7,520	\$7,821	\$8,134	\$8,459	\$8,797	\$9,149	\$9,515	\$9,896	\$10,291	Monthly	
Community Health Clinical Manager*		\$90,240	\$93,852	\$97,608	\$101,508	\$105,564	\$109,788	\$114,180	\$118,752	\$123,492	Annual	
Engineering Project Manager*												
Environmental Program Manager*												
Human Resources Manager*												
Operations Superintendent*												
Building Official*	NRE15	\$42.57	\$44.27	\$46.04	\$47.88	\$49.79	\$51.78	\$53.86	\$56.01	\$58.25	Hourly	PERS/OPSRP
Deputy District Attorney 2*		\$7,378	\$7,673	\$7,980	\$8,299	\$8,631	\$8,976	\$9,335	\$9,708	\$10,096	Monthly	
Health Care Data Analyst & EMR Systems Manager*		\$88,536	\$92,076	\$95,760	\$99,588	\$103,572	\$107,712	\$112,020	\$116,496	\$121,152	Annual	
Building Official*	NRE15	\$45.12	\$46.93	\$48.80	\$50.75	\$52.78	\$54.89	\$57.09	\$59.37	\$61.74	Hourly	PERS/OPSRP
Deputy District Attorney 2*		\$7,821	\$8,134	\$8,459	\$8,797	\$9,149	\$9,515	\$9,896	\$10,291	\$10,702	Monthly	
Health Care Data Analyst & EMR Systems Manager*		\$93,852	\$97,608	\$101,508	\$105,564	\$109,788	\$114,180	\$118,752	\$123,492	\$128,424	Annual	
Community Health Chief Financial Officer*	NRE16	\$44.27	\$46.04	\$47.88	\$49.79	\$51.78	\$53.86	\$56.01	\$58.25	\$60.58	Hourly	PERS/OPSRP
Community Health Chief Operations Officer*		\$7,673	\$7,980	\$8,299	\$8,631	\$8,976	\$9,335	\$9,708	\$10,096	\$10,500	Monthly	
Community Public Health Deputy Director*		\$92,076	\$95,760	\$99,588	\$103,572	\$107,712	\$112,020	\$116,496	\$121,152	\$126,000	Annual	
Community Health Chief Financial Officer*	NRE16	\$46.93	\$48.80	\$50.75	\$52.78	\$54.89	\$57.09	\$59.37	\$61.74	\$64.21	Hourly	PERS/OPSRP
Community Health Chief Operations Officer*		\$8,134	\$8,459	\$8,797	\$9,149	\$9,515	\$9,896	\$10,291	\$10,702	\$11,130	Monthly	
Community Public Health Deputy Director*		\$97,608	\$101,508	\$105,564	\$109,788	\$114,180	\$118,752	\$123,492	\$128,424	\$133,560	Annual	
Deputy District Attorney 3*	NRE17	\$46.04	\$47.88	\$49.79	\$51.78	\$53.86	\$56.01	\$58.25	\$60.58	\$63.00	Hourly	PERS/OPSRP
		\$7,980	\$8,299	\$8,631	\$8,976	\$9,335	\$9,708	\$10,096	\$10,500	\$10,920	Monthly	
		\$95,760	\$99,588	\$103,572	\$107,712	\$112,020	\$116,496	\$121,152	\$126,000	\$131,040	Annual	
Deputy District Attorney 3*	NRE17	\$48.80	\$50.75	\$52.78	\$54.89	\$57.09	\$59.37	\$61.74	\$64.21	\$66.78	Hourly	PERS/OPSRP
		\$8,459	\$8,797	\$9,149	\$9,515	\$9,896	\$10,291	\$10,702	\$11,130	\$11,576	Monthly	
		\$101,508	\$105,564	\$109,788	\$114,180	\$118,752	\$123,492	\$128,424	\$133,560	\$138,912	Annual	
No Assigned Classifications*	NRE18	\$47.88	\$49.79	\$51.78	\$53.86	\$56.01	\$58.25	\$60.58	\$63.00	\$65.52	Hourly	PERS/OPSRP
		\$8,299	\$8,631	\$8,976	\$9,335	\$9,708	\$10,096	\$10,500	\$10,920	\$11,357	Monthly	
		\$99,588	\$103,572	\$107,712	\$112,020	\$116,496	\$121,152	\$126,000	\$131,040	\$136,284	Annual	
No Assigned Classifications*	NRE18	\$50.75	\$52.78	\$54.89	\$57.09	\$59.37	\$61.74	\$64.21	\$66.78	\$69.46	Hourly	PERS/OPSRP
		\$8,797	\$9,149	\$9,515	\$9,896	\$10,291	\$10,702	\$11,130	\$11,576	\$12,039	Monthly	
		\$105,564	\$109,788	\$114,180	\$118,752	\$123,492	\$128,424	\$133,560	\$138,912	\$144,468	Annual	
Chief Deputy District Attorney*	NRE19	\$49.79	\$51.78	\$53.86	\$56.01	\$58.25	\$60.58	\$63.00	\$65.52	\$68.14	Hourly	PERS/OPSRP
		\$8,631	\$8,976	\$9,335	\$9,708	\$10,096	\$10,500	\$10,920	\$11,357	\$11,811	Monthly	
		\$103,572	\$107,712	\$112,020	\$116,496	\$121,152	\$126,000	\$131,040	\$136,284	\$141,732	Annual	
Chief Deputy District Attorney*	NRE19	\$52.78	\$54.89	\$57.09	\$59.37	\$61.74	\$64.21	\$66.78	\$69.46	\$72.23	Hourly	PERS/OPSRP
		\$9,149	\$9,515	\$9,896	\$10,291	\$10,702	\$11,130	\$11,576	\$12,039	\$12,520	Monthly	
		\$109,788	\$114,180	\$118,752	\$123,492	\$128,424	\$133,560	\$138,912	\$144,468	\$150,240	Annual	

Tillamook County Pay Tables

Fiscal Year 2026-2027 (July 1, 2026 - June 30, 2027)

Effective July 1, 2026

2080 yearly base hours

Not eligible for Overtime (FLSA Exempt)

Executive Service												
Job Title	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9		
No Assigned Classifications	ES5	\$40.98	\$42.62	\$44.32	\$46.09	\$47.94	\$49.85	\$51.85	\$53.92		Hourly	
		\$7,103	\$7,387	\$7,682	\$7,989	\$8,309	\$8,641	\$8,987	\$9,346		Monthly	
		\$85,236	\$88,644	\$92,184	\$95,868	\$99,708	\$103,692	\$107,844	\$112,152		Annual	
No Assigned Classifications	ES5	\$43.44	\$45.18	\$46.98	\$48.86	\$50.82	\$52.85	\$54.96	\$57.16		Hourly	
		\$7,530	\$7,831	\$8,143	\$8,469	\$8,808	\$9,160	\$9,527	\$9,907		Monthly	PERS/OPSRP
		\$90,360	\$93,972	\$97,716	\$101,628	\$105,696	\$109,920	\$114,324	\$118,884		Annual	
No Assigned Classifications	ES6	\$42.62	\$44.32	\$46.09	\$47.94	\$49.85	\$51.85	\$53.92	\$56.08		Hourly	
		\$7,387	\$7,682	\$7,989	\$8,309	\$8,641	\$8,987	\$9,346	\$9,720		Monthly	
		\$88,644	\$92,184	\$95,868	\$99,708	\$103,692	\$107,844	\$112,152	\$116,640		Annual	
No Assigned Classifications	ES6	\$45.18	\$46.98	\$48.86	\$50.82	\$52.85	\$54.96	\$57.16	\$59.45		Hourly	
		\$7,831	\$8,143	\$8,469	\$8,808	\$9,160	\$9,527	\$9,907	\$10,304		Monthly	PERS/OPSRP
		\$93,972	\$97,716	\$101,628	\$105,696	\$109,920	\$114,324	\$118,884	\$123,648		Annual	
County Surveyor	ES7	\$44.32	\$46.09	\$47.94	\$49.85	\$51.85	\$53.92	\$56.08	\$58.32		Hourly	
Juvenile Director		\$7,682	\$7,989	\$8,309	\$8,641	\$8,987	\$9,346	\$9,720	\$10,109		Monthly	
Parks Director		\$92,184	\$95,868	\$99,708	\$103,692	\$107,844	\$112,152	\$116,640	\$121,308		Annual	
County Surveyor	ES7	\$46.98	\$48.86	\$50.82	\$52.85	\$54.96	\$57.16	\$59.45	\$61.82		Hourly	
Juvenile Director		\$8,143	\$8,469	\$8,808	\$9,160	\$9,527	\$9,907	\$10,304	\$10,716		Monthly	PERS/OPSRP
Parks Director		\$97,716	\$101,628	\$105,696	\$109,920	\$114,324	\$118,884	\$123,648	\$128,592		Annual	
Library Director	ES8	\$46.09	\$47.94	\$49.85	\$51.85	\$53.92	\$56.08	\$58.32	\$60.65		Hourly	
		\$7,989	\$8,309	\$8,641	\$8,987	\$9,346	\$9,720	\$10,109	\$10,513		Monthly	
		\$95,868	\$99,708	\$103,692	\$107,844	\$112,152	\$116,640	\$121,308	\$126,156		Annual	
Library Director	ES8	\$48.86	\$50.82	\$52.85	\$54.96	\$57.16	\$59.45	\$61.82	\$64.29		Hourly	
		\$8,469	\$8,808	\$9,160	\$9,527	\$9,907	\$10,304	\$10,716	\$11,144		Monthly	PERS/OPSRP
		\$101,628	\$105,696	\$109,920	\$114,324	\$118,884	\$123,648	\$128,592	\$133,728		Annual	
No Assigned Classifications	ES9	\$47.94	\$49.85	\$51.85	\$53.92	\$56.08	\$58.32	\$60.65	\$63.08		Hourly	
		\$8,309	\$8,641	\$8,987	\$9,346	\$9,720	\$10,109	\$10,513	\$10,934		Monthly	
		\$99,708	\$103,692	\$107,844	\$112,152	\$116,640	\$121,308	\$126,156	\$131,208		Annual	
No Assigned Classifications	ES9	\$50.82	\$52.85	\$54.96	\$57.16	\$59.45	\$61.82	\$64.29	\$66.87		Hourly	
		\$8,808	\$9,160	\$9,527	\$9,907	\$10,304	\$10,716	\$11,144	\$11,591		Monthly	PERS/OPSRP
		\$105,696	\$109,920	\$114,324	\$118,884	\$123,648	\$128,592	\$133,728	\$139,092		Annual	
Director of Financial Services	ES10	\$49.85	\$51.85	\$53.92	\$56.08	\$58.32	\$60.65	\$63.08	\$65.60		Hourly	
Information Services Director		\$8,641	\$8,987	\$9,346	\$9,720	\$10,109	\$10,513	\$10,934	\$11,371		Monthly	
		\$103,692	\$107,844	\$112,152	\$116,640	\$121,308	\$126,156	\$131,208	\$136,452		Annual	
Director of Financial Services	ES10	\$52.85	\$54.96	\$57.16	\$59.45	\$61.82	\$64.29	\$66.87	\$69.54		Hourly	
Information Services Director		\$9,160	\$9,527	\$9,907	\$10,304	\$10,716	\$11,144	\$11,591	\$12,054		Monthly	PERS/OPSRP
		\$109,920	\$114,324	\$118,884	\$123,648	\$128,592	\$133,728	\$139,092	\$144,648		Annual	
Community Development Director	ES11	\$51.85	\$53.92	\$56.08	\$58.32	\$60.65	\$63.08	\$65.60	\$68.23		Hourly	
Health and Human Services Administrator		\$8,987	\$9,346	\$9,720	\$10,109	\$10,513	\$10,934	\$11,371	\$11,826		Monthly	
Human Resources and Risk Management Director		\$107,844	\$112,152	\$116,640	\$121,308	\$126,156	\$131,208	\$136,452	\$141,912		Annual	
Community Development Director	ES11	\$54.96	\$57.16	\$59.45	\$61.82	\$64.29	\$66.87	\$69.54	\$72.32		Hourly	
Health and Human Services Administrator		\$9,527	\$9,907	\$10,304	\$10,716	\$11,144	\$11,591	\$12,054	\$12,536		Monthly	PERS/OPSRP
Human Resources and Risk Management Director		\$114,324	\$118,884	\$123,648	\$128,592	\$133,728	\$139,092	\$144,648	\$150,432		Annual	
Public Works Director	ES12	\$53.92	\$56.08	\$58.32	\$60.65	\$63.08	\$65.60	\$68.23	\$70.96		Hourly	
		\$9,346	\$9,720	\$10,109	\$10,513	\$10,934	\$11,371	\$11,826	\$12,299		Monthly	
		\$112,152	\$116,640	\$121,308	\$126,156	\$131,208	\$136,452	\$141,912	\$147,588		Annual	
Public Works Director	ES12	\$57.16	\$59.45	\$61.82	\$64.29	\$66.87	\$69.54	\$72.32	\$75.21		Hourly	
		\$9,907	\$10,304	\$10,716	\$11,144	\$11,591	\$12,054	\$12,536	\$13,037		Monthly	PERS/OPSRP
		\$118,884	\$123,648	\$128,592	\$133,728	\$139,092	\$144,648	\$150,432	\$156,444		Annual	
Chief Administrative Officer	ES13	\$56.08	\$58.32	\$60.65	\$63.08	\$65.60	\$68.23	\$70.96	\$73.79		Hourly	
		\$9,720	\$10,109	\$10,513	\$10,934	\$11,371	\$11,826	\$12,299	\$12,791		Monthly	
		\$116,640	\$121,308	\$126,156	\$131,208	\$136,452	\$141,912	\$147,588	\$153,492		Annual	
Chief Administrative Officer	ES13	\$59.45	\$61.82	\$64.29	\$66.87	\$69.54	\$72.32	\$75.21	\$78.23		Hourly	
		\$10,304	\$10,716	\$11,144	\$11,591	\$12,054	\$12,536	\$13,037	\$13,559		Monthly	PERS/OPSRP
		\$123,648	\$128,592	\$133,728	\$139,092	\$144,648	\$150,432	\$156,444	\$162,708		Annual	
No Assigned Classifications	ES14	\$58.32	\$60.65	\$63.08	\$65.60	\$68.23	\$70.96	\$73.79	\$76.75		Hourly	
		\$10,109	\$10,513	\$10,934	\$11,371	\$11,826	\$12,299	\$12,791	\$13,303		Monthly	
		\$121,308	\$126,156	\$131,208	\$136,452	\$141,912	\$147,588	\$153,492	\$159,636		Annual	
No Assigned Classifications	ES14	\$61.82	\$64.29	\$66.87	\$69.54	\$72.32	\$75.21	\$78.23	\$81.36		Hourly	
		\$10,716	\$11,144	\$11,591	\$12,054	\$12,536	\$13,037	\$13,559	\$14,102		Monthly	PERS/OPSRP
		\$128,592	\$133,728	\$139,092	\$144,648	\$150,432	\$156,444	\$162,708	\$169,224		Annual	
County Counsel	ESCC	\$91.39	\$95.05	\$98.85	\$102.80	\$106.92	\$111.19	\$115.64	\$120.27		Hourly	
		\$15,841	\$16,475	\$17,134	\$17,819	\$18,532	\$19,273	\$20,044	\$20,846		Monthly	
		\$190,092	\$197,700	\$205,608	\$213,828	\$222,384	\$231,276	\$240,528	\$250,152		Annual	
County Counsel	ESCC	\$96.87	\$100.75	\$104.78	\$108.97	\$113.33	\$117.86	\$122.58	\$127.48		Hourly	
		\$16,791	\$17,464	\$18,162	\$18,888	\$19,644	\$20,429	\$21,247	\$22,097		Monthly	PERS/OPSRP
		\$201,492	\$209,568	\$217,944	\$226,656	\$235,728	\$245,148	\$254,964	\$265,164		Annual	

Part Time employee benefits are based on prorated FTE.

Notes:

Revised and adopted by BOCC 01/28/2026

Revised and adopted by BOCC 06/17/2026. Effective 7/1/2026, 2.9% COLA

Tillamook County Pay Tables

Fiscal Year 2026-2027 (July 1, 2026 - June 30, 2027)

Effective July 1, 2026

2080 yearly base hours

Not eligible for Overtime (FLSA Non-Exempt)

Part Time									
Job Title	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6		
Elections Clerk	PT4	\$16.71	\$17.55	\$18.43	\$19.35	\$20.32	\$21.33	Hourly	
		\$2,897	\$3,042	\$3,194	\$3,354	\$3,521	\$3,698	Monthly	
		\$34,765	\$36,504	\$38,330	\$40,246	\$42,257	\$44,371	Annual	
Elections Clerk	PT4	\$17.72	\$18.60	\$19.53	\$20.51	\$21.54	\$22.61	Hourly	PERS/OPSRP
		\$3,071	\$3,225	\$3,386	\$3,555	\$3,733	\$3,919	Monthly	
		\$36,851	\$38,694	\$40,631	\$42,661	\$44,793	\$47,033	Annual	
Parking Ambassador	PT6	\$18.43	\$19.35	\$20.32	\$21.33	\$22.40	\$23.52	Hourly	
		\$3,194	\$3,354	\$3,521	\$3,698	\$3,882	\$4,077	Monthly	
		\$38,330	\$40,246	\$42,257	\$44,371	\$46,590	\$48,920	Annual	
Parking Ambassador	PT6	\$19.53	\$20.51	\$21.54	\$22.61	\$23.74	\$24.93	Hourly	PERS/OPSRP
		\$3,386	\$3,555	\$3,733	\$3,919	\$4,115	\$4,321	Monthly	
		\$40,631	\$42,661	\$44,793	\$47,033	\$49,385	\$51,854	Annual	

Part Time employee benefits are based on prorated FTE.

Notes:

Revised and adopted by BOCC 01/28/2026

Revised and adopted by BOCC 06/17/2026. Effective 7/1/2026, 2.9% COLA

Tillamook County Pay Tables

Fiscal Year 2026-2027 (July 1, 2026 - June 30, 2027)

Effective July 1, 2026

2080 yearly base hours

Eligible for Overtime (FLSA Non-Exempt)

Teamsters Local 223												
Job Title	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	
Corrections Deputy	TA	\$30.53	\$31.45	\$32.39	\$33.36	\$34.36	\$35.39	\$36.45	\$37.55	\$38.67	\$39.83	Hourly
Criminal Deputy		\$5,292	\$5,450	\$5,614	\$5,782	\$5,956	\$6,135	\$6,319	\$6,508	\$6,703	\$6,905	Monthly
Parole and Probation Deputy		\$63,500	\$65,406	\$67,367	\$69,389	\$71,471	\$73,615	\$75,824	\$78,100	\$80,442	\$82,855	Annual
Corrections Deputy	TA	\$32.36	\$33.33	\$34.33	\$35.36	\$36.42	\$37.52	\$38.64	\$39.80	\$40.99	\$42.22	Hourly
Criminal Deputy		\$5,609	\$5,778	\$5,951	\$6,129	\$6,313	\$6,503	\$6,698	\$6,899	\$7,106	\$7,319	Monthly
Parole and Probation Deputy		\$67,311	\$69,331	\$71,408	\$73,553	\$75,760	\$78,033	\$80,373	\$82,786	\$85,268	\$87,826	Annual
Corrections Technician	TB	\$25.24	\$25.99	\$26.77	\$27.58	\$28.40	\$29.25	\$30.13	\$31.04			Hourly
Parole and Probation Technician		\$4,374	\$4,505	\$4,640	\$4,780	\$4,923	\$5,071	\$5,223	\$5,380			Monthly
		\$52,489	\$54,063	\$55,686	\$57,356	\$59,076	\$60,848	\$62,675	\$64,555			Annual
Corrections Technician	TB	\$26.75	\$27.55	\$28.38	\$29.23	\$30.11	\$31.01	\$31.94	\$32.90			Hourly
Parole and Probation Technician		\$4,636	\$4,776	\$4,919	\$5,067	\$5,218	\$5,375	\$5,536	\$5,702			Monthly
		\$55,638	\$57,308	\$59,026	\$60,798	\$62,620	\$64,499	\$66,435	\$68,428			Annual
No Assigned Classifications	TD	\$20.63	\$21.25	\$21.89	\$22.55	\$23.22	\$23.92	\$24.64	\$25.38			Hourly
		\$3,576	\$3,683	\$3,794	\$3,908	\$4,025	\$4,146	\$4,270	\$4,398			Monthly
		\$42,912	\$44,200	\$45,527	\$46,894	\$48,300	\$49,749	\$51,243	\$52,780			Annual
No Assigned Classifications	TD	\$21.87	\$22.53	\$23.20	\$23.90	\$24.61	\$25.35	\$26.11	\$26.90			Hourly
		\$3,791	\$3,904	\$4,022	\$4,142	\$4,266	\$4,395	\$4,526	\$4,662			Monthly
		\$45,488	\$46,852	\$48,258	\$49,708	\$51,197	\$52,734	\$54,317	\$55,948			Annual
No Assigned Classifications	TD.2	\$21.46	\$22.11	\$22.77	\$23.45	\$24.16	\$24.88	\$25.63	\$26.40			Hourly
		\$3,720	\$3,832	\$3,947	\$4,065	\$4,187	\$4,313	\$4,442	\$4,575			Monthly
		\$44,641	\$45,980	\$47,360	\$48,780	\$50,244	\$51,752	\$53,304	\$54,904			Annual
No Assigned Classifications	TD.2	\$22.75	\$23.43	\$24.14	\$24.86	\$25.61	\$26.37	\$27.17	\$27.98			Hourly
		\$3,943	\$4,062	\$4,183	\$4,309	\$4,438	\$4,571	\$4,709	\$4,850			Monthly
		\$47,320	\$48,739	\$50,201	\$51,707	\$53,258	\$54,858	\$56,503	\$58,198			Annual
Records Clerk	TD.3	\$22.31	\$22.98	\$23.67	\$24.38	\$25.11	\$25.86	\$26.64	\$27.44			Hourly
		\$3,867	\$3,983	\$4,103	\$4,226	\$4,352	\$4,483	\$4,617	\$4,756			Monthly
		\$46,407	\$47,798	\$49,232	\$50,708	\$52,229	\$53,795	\$55,409	\$57,071			Annual
Records Clerk	TD.3	\$23.65	\$24.36	\$25.09	\$25.84	\$26.62	\$27.42	\$28.24	\$29.08			Hourly
		\$4,099	\$4,222	\$4,349	\$4,479	\$4,614	\$4,752	\$4,894	\$5,041			Monthly
		\$49,192	\$50,667	\$52,185	\$53,751	\$55,363	\$57,023	\$58,733	\$60,495			Annual

Part Time employee benefits are based on prorated FTE.

Notes:

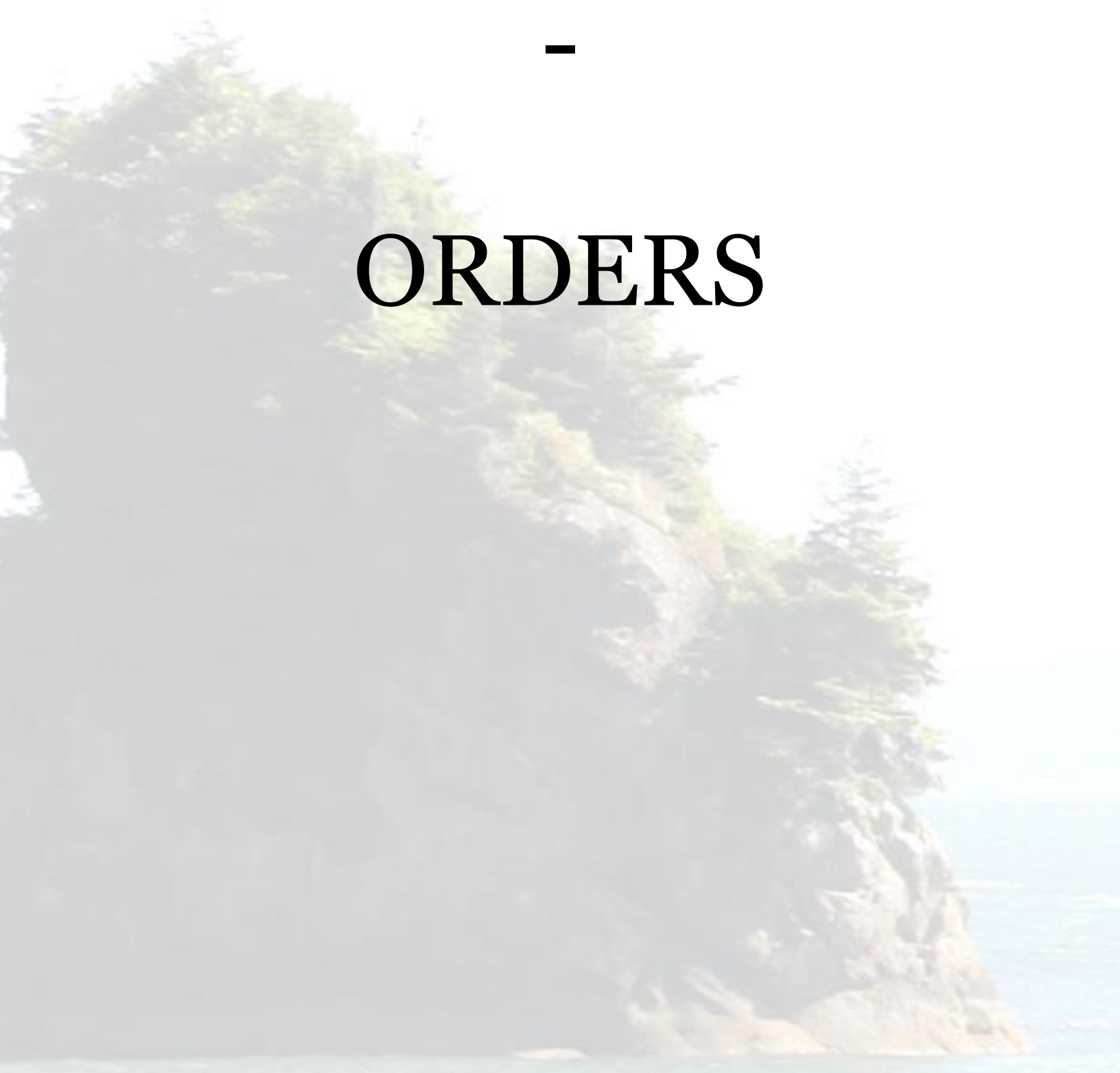
Revised and adopted by BOCC 01/28/2026

Revised and adopted by BOCC 06/17/2026. Effective 7/1/2026; 3% COLA provided by executed CBA.

PUBLICATIONS

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ORDERS



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**Notice of Property Tax and Certification of Intent to Impose
a Tax, Fee, Assessment, or Charge on Property**

To assessor of Tillamook County

**FORM LB-50
2026-2027**

Check here if this is
an amended form.

Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The **Tillamook County Board of Commissioners** has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of **Tillamook County**. The property tax, fee, charge or assessment is categorized as stated by this form.

201 Laurel Avenue <i>Mailing Address of District</i>	Tillamook <i>City</i>	Oregon <i>State</i>	97141 <i>ZIP</i>	6/25/2025 <i>Date</i>
Debra Jacob <i>Contact Person</i>	DFS/Treasurer <i>Title</i>		503-842-3439 <i>Daytime Telephone</i>	debra.jacob@tillamookcounty.gov <i>Contact Person E-Mail</i>

CERTIFICATION - You **must** check one box if you are subject to Local Budget Law

☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.435.

PART I: TOTAL PROPERTY TAX LEVY

	Subject to	
	General Government Limits	
	Rate -or- Dollar Amount	
1. Rate per \$1,000 or total dollar amount levied (within permanent rate limit)	1	1.4986
2. Local option operating tax	2	0.72
3. Local option capital project tax	3	0
4. City of Portland Levy for pension and disability obligations.	4	0
		Excluded from Measure 5 Limits
		Amount of Bond Levy
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a	\$ -
5b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	5b	\$ 2,213,850.00
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c	\$ 2,213,850.00

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	1.4986
7. Election date when your new district received voter approval for your permanent rate limit	7	N/A
8. Estimated permanent rate limit for newly merged/consolidated district	8	N/A

PART III: SCHEDULE OF LOCAL OPTION TAXES

-Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose	Date voters approved	First	Final	Tax amount -or- rate
(operating, capital project, or mixed)	local option	tax year	tax year to	authorized per year
	ballot measure	levied	be levied	by voters
Operating	17-May-22	2022/23	2026/27	.07/\$1000
Operating	17-May-22	2022/23	2026/27	.65/\$1000

PART IV: SPECIAL ASSESSMENTS, FEES AND CHARGES

Description	Subject to General	Excluded from
	Government Limitation	Measure 5 Limitation
1		
2		

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

The authority for putting these assessments on the roll is ORS _____. (Must be completed if you have an entry in Part IV.)

File with your assessor no later than **JULY 15**, unless granted an extension in writing.



Tillamook County

February 13, 2026

2026-2027 Budget Calendar

The budget calendar is a general listing of the deadlines for the budget and for the property tax certification process. Some deadlines are not statutory but reflect good budgeting practices. For details on the applicable statutes listed below, please refer to the most current Oregon Revised Statutes (ORS).

Date	Event / Activity
2/20/2026	Budget Packets to Departments
2/20-28/2026	Department Meetings w/Budget Officer & Liaison
3/15/2026	Budget Requests Due from Departments
3/23/2026	Notice of Workshop to Paper
3/23/2026	Notice of Workshop posted to website
3/30/2026	Notice of Workshop Published
4/7/2026	Budget Committee Work Session / Information Gathering
4/8/2026	Budget Committee Work Session / Information Gathering
4/15/2026	Budget Committee Work Session / Information Gathering
4/29/2026	Notice of Workshop to Paper
4/29/2026	Notice of Workshop posted to website
4/29/2026	Notice of Workshop Published
5/13/2026	Budget Committee Meeting / Budget Message / Deliberations / Approve Budget
6/3/2026	Budget Summary to Paper
6/3/2026	Budget Summary posted to website
6/10/2026	Budget Summary Published
6/17/2026	2026-2027 Tillamook County Budget Adoption Hearing at 9:40 a.m.
By July 15, 2026	Tax Certification Documents to Assessor
By September 19, 2026	Budget Document to Clerk

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR TILLAMOOK COUNTY, OREGON

In the Matter of the Appointment of a	)	ORDER
Budget Officer for Tillamook County	)	#25-080
for the Remainder of Fiscal Year	)	
2025-2026	)	

This matter came before the Tillamook County Board of Commissioners on December 31, 2025 at the request of the Rachel Hagerty, Chief Administrative Officer. The Board of Commissioners, being fully apprised, finds as follows:

1. On December 18, 2024, the Board of Commissioners appointed County Treasurer, Shawn Blanchard to be the Budget Officer for Tillamook County for Fiscal Year 2025-2026.
2. Effective January 2, 2026, Ms. Blanchard is resigning as County Treasurer.
3. Pursuant to ORS 294.331, it is necessary to appoint a Budget Officer for Tillamook County.
4. Debra Jacob, Director of Financial Services and appointed Treasurer effective January 3, 2026, is qualified and willing to be appointed as the Budget Officer.

NOW, THEREFORE, IT IS HEREBY ORDERED THAT, effective January 3, 2026:

5. Debra Jacob, Tillamook County Treasurer, be and hereby is appointed Budget Officer for Tillamook County for the remainder of Fiscal Year 2025-2026. The Budget Officer shall act under the direction of the Board of Commissioners and pursuant to ORS 294.305 to 294.520 and 294.555 to 294.565 and all other applicable local, state, and federal laws.

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DATED THIS 31st day of December, 2025.

THE BOARD OF COMMISSIONERS
FOR TILLAMOOK COUNTY, OREGON


Erin D. Skaar, Chair

Aye	Nay	Abstain/Absent
☒	☐	☐


Paul Fournier, Vice-Chair

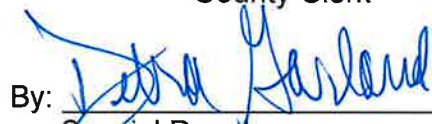
☒	☐	☐
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Mary Faith Bell, Commissioner

☒	☐	☐
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ATTEST: Christy Nyseth,
County Clerk

APPROVED AS TO FORM:

By: 
Special Deputy


William K. Sargent,
County Counsel



AFFIDAVIT OF PUBLICATION

COUNTY OF TILLAMOOK
STATE OF OREGON SS.

I, Joe Warren, being first duly sworn, depose and say that I am The Clerk of The Headlight Herald, a newspaper of general circulation, as defined by sections ORS 193.010 and 193.020, printed and published at Tillamook, in the aforesaid county and state; that the

Tillamook Co Treasurer
Budget Board Meeting
HH25-396

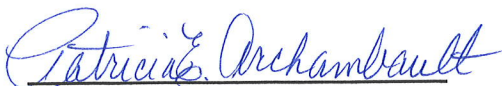
Was published **1 (one)** successive and consecutive week(s) in the following issues:

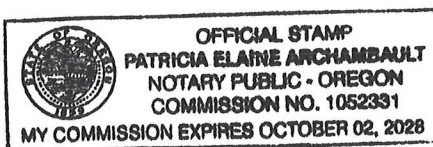
July 15, 2025


Joe Warren

Subscribed and sworn before me
this

18 day of July, 2025





HH25-396 NOTICE OF BUDGET COMMITTEE MEETING. The Tillamook County Budget Committee will attend a Tillamook County Board meeting on July 28, 2025, at 9:00 a.m., at the Tillamook County Courthouse, 201 Laurel Avenue, Commissioners Room 106. Audio capabilities are listen-only and are offered on a best effort for the public. Workshop: Dial 971-254-3149, Conference ID: 866 914 607#. Any person may provide public

comment at publiccomments@tillamookcounty.gov. A copy of the agenda may be obtained at Agendas & Minutes | Tillamook County OR. This notice is also posted on Tillamook County's website at: <https://www.co.tillamook.or.us/news>. This is a public meeting where discussion among the Budget Committee will take place. Shawn Blanchard, County Treasurer & Budget Officer

7/15/25

AFFIDAVIT OF PUBLICATION

COUNTY OF TILLAMOOK
STATE OF OREGON SS.

I, Joe Warren, being first duly sworn, depose and say that I am The Clerk of The Headlight Herald, a newspaper of general circulation, as defined by sections ORS 193.010 and 193.020, printed and published at Tillamook, in the aforesaid county and state; that the

Tillamook County Treasurer
Budget Committee Workshop
HH25-457

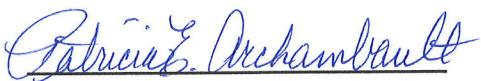
Was published **1 (one)** successive and consecutive week(s) in the following issue(s):

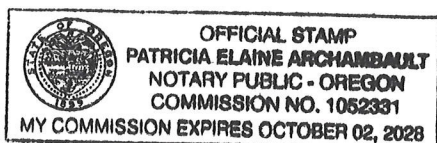
September 23, 2025


Joe Warren

Subscribed and sworn before me
this

26 day of September, 2025





HH25-457 NOTICE OF BUDGET COMMITTEE WORKSHOP. The Tillamook County Budget Committee will attend a Tillamook County Board meeting on October 6, 2025, 12:00 p.m., at the Tillamook County Courthouse, 201 Laurel Avenue, Commissioners Room 106. Audio capabilities are listen-only and are offered on a best effort for the public. Workshop: Dial 971-254-3149, Conference ID: 866 914 607#. Any person may provide public comment at publiccomments@tillamookcounty.gov. A copy of the agenda may be obtained at Agendas & Minutes | Tillamook County OR. This notice is also posted on Tillamook County's website at: <https://www.co.tillamook.or.us/news>. This is a public meeting where discussion among the Budget Committee will take place. Shawn Blanchard, County Treasurer & Budget Officer

9/23/25

AFFIDAVIT OF PUBLICATION

COUNTY OF TILLAMOOK
STATE OF OREGON SS.

I, Katherine Mace, being first duly sworn, depose and say that I am The Clerk of The Headlight Herald, a newspaper of general circulation, as defined by sections ORS 193.010 and 193.020, printed and published at Tillamook, in the aforesaid county and state; that the

Tillamook County Treasurer
Supplemental Budget Hearing
HH26-107

Was published 1 (one) successive and consecutive week(s) in the following issue(s):

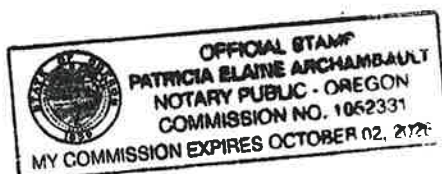
March 31, 2026


Katherine Mace

Subscribed and sworn before me
this

2 day of April, 2026


Patricia E Archambault



NOTICE OF BUDGET COMMITTEE WORKSHOP AND SUPPLEMENTAL BUDGET HEARING				HH26-107
A public workshop of the Tillamook County Budget Committee will be held on April 7, 2026, at 9:00 a.m. at the Tillamook County Courthouse, 201 Laurel Avenue, Commissioners Room 106. The purpose of this meeting is to hear presentations from county departments and non-department agencies regarding their 2026-27 budget requests. The Budget Committee provides opportunity for public participation during meetings via the options below. Audio capabilities are listen-only and are offered on a best effort for the public. Workshop: Dial 971-254-3149, Conference ID: 866 914 607#. Any person may provide public comment at publiccomments@tillamookcounty.gov. An additional meeting will be held on April 8, 2026, at 1:00 p.m. and April 15, 2026, at 10:30 a.m. A copy of the agenda and the budget document may be obtained on or after March 31, 2026, at https://www.tillamookcounty.gov/treasurer/page/budget. This notice is also posted on Tillamook County's website at: https://www.tillamookcounty.gov/news. This is a public meeting where deliberation of the Budget Committee will take place. A public hearing on a proposed supplemental budget for Tillamook County, for the current fiscal year, will be held at the Courthouse in the Commissioners Room 106, 201 Laurel Avenue, Tillamook, Oregon. The hearing will take place on April 7th, 2026 at 3:15 a.m. The board is committed to community engagement and Teleconference number is: 971-254-3149, Conference ID: 866 914 607#. A person may provide public comments at publiccomments@co.tillamook.or.us. A copy of the supplemental budget document may be inspected on or after March 31st at https://www.tillamookcounty.gov/treasurer/page/budget.				
SUMMARY OF PROPOSED BUDGET CHANGES				
AMOUNTS SHOWN ARE REVISED AMOUNTS IN THOSE FUNDS BEING MODIFIED				
FUND:	Building Improvement			
Resource		Expenditure		
1. Revenues/Loan Proceeds	\$2,000,800	1. Capital Outlay/Buildings/Improvement		\$4,060,150
2. Revenues/Transfer from Post Employment Liability Reserve	\$481,000			
Revised Total Fund Resources	\$4,279,900	Revised Total Fund Requirements		\$4,279,900
Comment: To recognize unanticipated proceeds and authorize expenditure for the acquisition of a county facility, opportunity unknown at the time of budget adoption (ORS294.471(2)(a))				
FUND:	Post Employment Liability Reserve			
Resource		Expenditure		
1. Revenues /	\$0	1. Transfer to Building Improvement Fund		\$481,000
Revised Total Fund Resources	\$720,000	2. Contingency		\$481,000
		Revised Total Fund Requirements		\$720,000
Comment: To recognize unanticipated need for transfer to appropriate an expenditure for the acquisition of a county facility, opportunity unknown at the time of budget adoption (ORS294.471(2)(a))				

AFFIDAVIT OF PUBLICATION

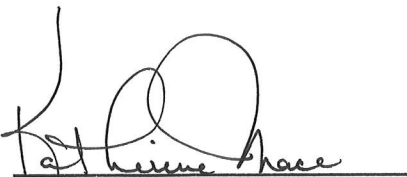
COUNTY OF TILLAMOOK
STATE OF OREGON SS.

I, Katherine Mace, being first duly sworn, depose and say that I am The Clerk of The Headlight Herald, a newspaper of general circulation, as defined by sections ORS 193.010 and 193.020, printed and published at Tillamook, in the aforesaid county and state; that the

Tillamook County Treasurer
Supplemental Budget
HH26-044

Was published **1 (one)** successive and consecutive week(s) in the following issue(s):

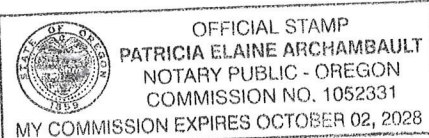
February 10, 2026


Katherine Mace

Subscribed and sworn before me this

18 day of February, 2026


Patricia E Archambault



NOTICE OF SUPPLEMENTAL BUDGET HEARING

A public hearing on a proposed supplemental budget for Tillamook County, for the current fiscal year, will be held at the Courthouse in the Commissioners Room 106, 201 Laurel Avenue, Tillamook, Oregon. Deliberations on Compensation Board Recommendations will follow the Supplemental Budget Hearing. The hearing will take place on February 17, 2026 at 12:00 p.m. The board is committed to community engagement and Teleconference number is: 971-254-3149, Conference ID: 866 914 607#. A person may provide public comments at publiccomments@co.tillamook.or.us. A copy of the supplemental budget document may be inspected on or after February 12th at <https://www.tillamookcounty.gov/treasurer/page/budget>

HH26-044 H26-044

SUMMARY OF PROPOSED BUDGET CHANGES

AMOUNTS SHOWN ARE REVISED AMOUNTS IN THOSE FUNDS BEING MODIFIED

FUND: CJC Behavioral Health Deflection		Expenditure	
Resource			
1. Revenues/State Grants	\$238,833	1. Personal Services / Salaries/Administrative Clerical	\$22,000
Revised Total Fund Resources	\$393,693	2. Personal Services / Taxes & Benefits/ Employer's FICA	\$2,000
		3. Personal Services/Tax & Benefits/OR Paid Family Medical Leave	\$100
		4. Personal Services/Tax & Benefits/Worker Compensation	\$100
		5. Personal Services/Tax & Benefits/Health & Life Insurance	\$7,500
		6. Personal Services/Tax & Benefits/Retirement	\$7,300
		7. Personal Services/Tax & Benefits/VBA	\$600
		8. Materials & Services/Contracted Services	\$199,233
		Revised Total Fund Requirements	\$393,693

Comment: Authorizes expenditures of unanticipated State Grant revenue

FUND: General Fund		Expenditure	
Resource			
1. Revenues/Beginning Fund Balance	\$245,420	1. General County Government/Transfer to National Opioid Settlement	\$24,192
2. Other Funding Source / Transfer from Post Employment Liability Reserve	\$50,000	2. Non-Departmental/Transfer to Parks	\$21,228
		3. Contingency	\$50,000
Revised Total Fund Resources	\$35,435,335	Revised Total Fund Requirements	\$35,435,335

Comment: Authorizes unanticipated and required transfer to National Opioid Settlement Funds, Parks and Post Employment Reserve for proper records and expenditures per NODS receipts, Ordinance 43 and OAR 150.294.0430

FUND: National Opioid Settlement		Expenditure	
Resource			
1. Other Funding Source/Transfer from General Fund	\$224,192	1. Materials & Services/Contracted Services	\$224,192
Revised Total Fund Resources	\$871,792	Revised Total Fund Requirements	\$871,792

Comment: Authorizes expenditure of unanticipated General Fund transfer for additional National Opioid Settlement Funds receipts to General Fund in Prior Years.

FUND: Parks Department		Expenditure	
Resource			
1. Other Funding Source/Transfer from General Fund	\$21,228	1. Boatramps Expense/ Materials & Services/R&M Building & Grounds	\$21,228
Revised Total Fund Resources	\$9,373,019	Revised Total Fund Requirements	\$9,373,019

Comment: Authorizes expenditure of unanticipated General Fund Transfer per Ordinance 43

FUND: TLT Facilities		Expenditure	
Resource			
		1. Materials & Services/Contracted Services	(\$500,000)
		2. Other Funding Use / Transfer to Fair	\$500,000
Revised Total Fund Resources	\$7,003,405	Revised Total Fund Requirements	\$7,003,405

Comment: Reallocates expenditure appropriation for unanticipated Intercounty Transfer

FUND: County Fair		Expenditure	
Resource			
1. Other Funding Sources/Transfer from TLT Facilities	\$500,000	1. Capital Outlay/Building/Improvements	\$500,000
Revised Total Fund Resources	\$3,332,500	Revised Total Fund Requirements	\$3,332,500

Comment: Authorizes expenditures of unanticipated resources

FUND: DCD Workforce Housing		Expenditure	
Resource			
1. Revenue / Short Term Rental License Fee	(\$108,000)	1. Materials & Services / Contracted Services	(\$245,000)
		2. Other Funding Sources / Transfer to Public Safety Initiative	\$337,000
		2. Contingency	(\$200,000)
Revised Total Fund Resources	\$2,070,000	Revised Total Fund Requirements	\$2,070,000

Comment: Authorizes transfers to Public Safety Initiative per Ordinance 86 and reallocates revenues to be posted directly to Public Safety Initiative

FUND: Public Safety Initiative		Expenditure	
Resource			
1. Revenue / Beginning Fund Balance	(\$318,000)	1. Materials & Services / Code Enforcement Program	(\$78,000)
2. Revenue / Short Term Rental License Fee (25%)	\$108,000	2. Materials & Services / Intercounty Code Enforcement	\$200,000
3. Other Funding Sources / Transfer from DCD Workforce Housing	\$337,000	3. Materials & Services / Other Payments & Distributions	\$5,000
Revised Total Fund Resources	\$445,000	Revised Total Fund Requirements	\$445,000

Comment: Authorizes transfers from DCD Workforce Housing and appropriates expenditures

FUND: Post Employment Liability Reserve		Expenditure	
Resource			
		1. Other Funding Sources / Transfer to General Fund	\$50,000
		2. Materials & Services / Miscellaneous Materials & Services	\$50,000
Revised Total Fund Resources	\$720,000	2. Contingency	(\$100,000)
		Revised Total Fund Requirements	\$720,000

Comment: Appropriates Materials & Services and transfer to General Fund to meet OAR 150.294.0430 General Operating Contingencies budget law requirements.

AFFIDAVIT OF PUBLICATION

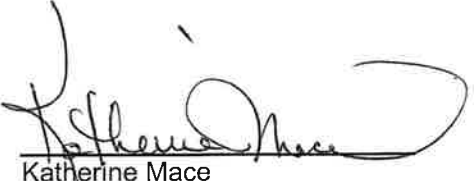
COUNTY OF TILLAMOOK
STATE OF OREGON SS.

I, Katherine Mace, being first duly sworn, depose and say that I am The Clerk of The Headlight Herald, a newspaper of general circulation, as defined by sections ORS 193.010 and 193.020, printed and published at Tillamook, in the aforesaid county and state; that the

Tillamook Co Treasurer
Budget Committee Meeting
HH26-178

Was published 1 (**one**) successive
and consecutive week(s) in the
following issue(s):

May 5, 2026


Katherine Mace

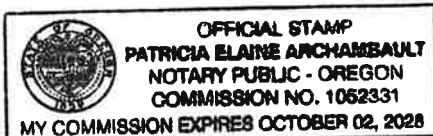
Subscribed and sworn before me
this

8 day of May, 2026


Patricia E Archambault

HH26-178 NOTICE OF BUDGET COMMITTEE MEETING A public meeting of the Tillamook County Budget Committee will be held on May 13, 2026, at 1:00 p.m., at the Tillamook County Courthouse, 201 Laurel Avenue, Commissioners Room 106, to approve the budget for fiscal year July 1, 2026, to June 30, 2027. The Budget Committee provides opportunity for public participation during meetings via the options below. Audio capabilities are listen-only and are offered on a best effort for the public. Workshop: Dial 971-254-3149, Conference ID: 866 914 607#. Any person may provide public comment at publiccomments@tillamookcounty.gov. The purpose of this meeting is to receive the budget message and to receive comment from the public on the budget. A copy of the agenda and the budget document may be obtained on or after May 4, 2026 at <https://www.tillamookcounty.gov/treasurer/page/budget>. This notice is also posted on Tillamook County's website at: <https://www.tillamookcounty.gov/news>. This is a public meeting where deliberation of the Budget Committee will take place.

5/5/26



AFFIDAVIT OF PUBLICATION

COUNTY OF TILLAMOOK
STATE OF OREGON SS.

I, Katherine Mace, being first duly sworn, depose and say that I am The Clerk of The Headlight Herald, a newspaper of general circulation, as defined by sections ORS 193.010 and 193.020, printed and published at Tillamook, in the aforesaid county and state; that the

Tillamook County Treasurer
Budget Committee Meeting
HH26-264

Was published 1 (one) successive
and consecutive week(s) in the
following issue(s):

June 9, 2026


Katherine Mace

Subscribed and sworn before me
this

11 day of June, 2026


Patricia E Archambault



p.m., at the Tillamook County Courthouse, 201 Laurel Avenue, Commissioners Room 106, to approve the budget for fiscal year July 1, 2026, to June 30, 2027. The Budget Committee provides opportunity for public participation during meetings via the options below. Audio capabilities are listen-only and are offered on a best effort for the public. Workshop: Dial 971-254-3149, Conference ID: 866 914 607#. Any person may provide public comment at publiccomments@tillamook-county.gov. The purpose of this meeting is to approve the budget. A copy of the budget document may be obtained on or after June 10, 2026 at [\[mookcounty.gov/treasurer/page/budget\]\(https://www.tillamookcounty.gov/treasurer/page/budget\). This notice is also posted on Tillamook County's website at: <https://www.tillamookcounty.gov/news>. This is a public meeting where deliberation of the Budget Committee will take place.](https://www.tilla-</p></div><div data-bbox=)

6/9/26

AFFIDAVIT
OF
PUBLICATION

COUNTY OF TILLAMOOK
STATE OF OREGON SS.

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Tillamook Co Treasurer
LB-1 Budget
HH26-267

Was published 1 (one) successive and consecutive week(s) in the following issue(s):

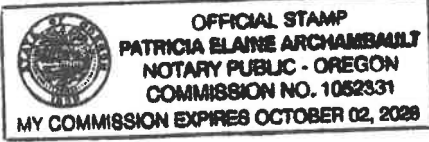
June 9, 2026


Katherine Mace

Subscribed and sworn before me this

11 day of June, 2026


Patricia E Archambault



FORM LB-1		NOTICE OF BUDGET HEARING		HH26-267
A public meeting of the Tillamook County Board of Commissioners will be held on June 17, 2026 at 9:40 AM at the Courthouse in the Commissioner Room 106, 201 Laurel Avenue, Tillamook, Oregon. The purpose of this meeting is to adopt the budget for the fiscal year beginning July 1, 2026 as approved by the Tillamook County Budget Committee. Teleconference number is: 1-877-254-3149. Conference ID: 866 914 6078. Public comments may be submitted to publiccomments@tillamookcounty.gov. A summary of the budget is presented below. A copy of the budget may be inspected at https://www.tillamookcounty.gov/treasurer/page/budget. This budget is for an annual biennial budget period. This budget was prepared on a basis of accounting that is the same as different than used the preceding year. If different, the major changes and their effect on the budget are:				
Contact: Debra Jacob Ph: 503-842-3425 Email: debra.jacob@tillamookcounty.gov				
FINANCIAL SUMMARY - RESOURCES				
TOTAL OF ALL FUNDS	Actual Amount 2024-2025	Adopted Budget This Year 2025-26	Approved Budget Next Year 2026-27	
1. Beginning Fund Balance/Net Working Capital	64,405,208	83,983,094	87,280,581	
2. Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	14,709,054	17,656,586	20,741,355	
3. Federal, State and All Other Grants, Gifts, Allocations and Donations	26,980,410	38,292,476	38,616,920	
4. Revenue from Bonds and Other Debt	26,781,896	2,000,000	0	
5. Interfund Transfers / Internal Service Reimbursements	20,567,293	14,004,645	14,338,982	
6. All Other Resources Except Property Taxes	13,217,966	9,901,490	10,829,873	
7. Property Taxes Estimated to be Received	14,428,540	16,348,025	17,033,450	
8. Total Resources - add lines 1 through 7	\$181,070,365	\$182,226,016	\$188,841,161	
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION				
9. Personnel Services	33,683,537	40,942,500	40,830,657	
10. Materials and Services	32,580,980	47,466,957	46,672,739	
11. Capital Outlay	4,595,978	51,126,404	34,735,145	
12. Debt Service	352,567	2,150,780	2,213,860	
13. Interfund Transfers	10,499,058	11,509,100	11,172,230	
14. Contingencies	0	4,513,308	6,161,380	
15. Special Payments	0	0	0	
16. Unappropriated Ending Balance and Reserved for Future Expenditure	99,357,844	24,516,989	46,555,180	
17. Total Requirements - add lines 9 through 16	\$181,070,365	\$182,226,016	\$188,841,161	
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *				
Name of Organizational Unit or Program	FTE for that Unit or Program			
Name: General Fund	34,648,827	34,939,915	36,753,762	
FTE	134.46	135.41	138.26	
Name: Mitigation Grants	316,344	3,961,200	1,496,000	
FTE	0	0	0	
Name: Video Lottery	653,393	589,000	541,457	
FTE	0	0	0	
Name: Forest Timber Trust	48,729	49,429	49,620	
FTE	0	0	0	
Name: Federal Title III	188,943	178,583	5,385	
FTE	0	0	0	
Name: Juvenile Trust	24,291	22,760	24,512	
FTE	0	0	0	
Name: Law Library	157,015	173,500	191,500	
FTE	0	0	0	
Name: Sheriff's Trust	184,266	235,000	293,313	
FTE	0	0	0	
Name: TRT	6,025,504	7,140,000	7,840,000	
FTE	0	0	0	
Name: Clerk's Records	102,854	78,211	84,526	
FTE	0	0	0	
Name: GPS	207,362	990,000	1,233,320	
FTE	0	0	0	
Name: Technology	171,703	178,000	176,897	
FTE	0	0	0	
Name: PLCP	145,005	128,800	209,195	
FTE	0.80	0.50	0.50	
Name: DCD/Building	4,367,513	3,664,000	4,475,395	
FTE	6.59	10.09	9.59	
Name: TLT Facilities	15,949,908	7,003,406	4,951,310	
FTE	0	0	0	
Name: Community Development/Workforce Housing	2,048,282	2,070,000	1,263,596	
FTE	2.00	2.50	2.40	
Name: Public Safety Initiative	0	445,000	487,000	
FTE	0	0	0	
Name: Computer Reserve	652,049	600,000	575,810	
FTE	0	0	0	
Name: Vehicle Reserve	73,933	95,200	28,961	
FTE	0	0	0	
Name: Parks	9,063,868	9,373,019	10,453,982	
FTE	9	15.4	10.25	
Name: Pacific City/Woods Parking Management Plan	1,891,163	651,700	604,330	
FTE	1.00	0	0	
Name: Community Connections	3,956,858	3,465,010	3,484,617	
FTE	7	3	8	
Name: Court/Security	53,951	28,000	16,010	
FTE	0	0	0	
Name: Law Enforcement	50,710	41,000	51,500	
FTE	0	0	0	
Name: SB1065	14,659	14,600	18,900	
FTE	0	0	0	
Name: TNT	15,476	14,600	15,954	
FTE	0	0	0	
Name: Road	13,566,208	12,100,700	12,724,700	
FTE	25	25	25	
Name: Bike Path	172,685	155,000	163,000	
FTE	0	0	0	
Name: Trail Road Project	1	0	0	
FTE	0	0	0	
Name: Health & Human Services	15,842,865	17,295,653	19,498,183	
FTE	51.81	69.93	61.76	
Name: Mental Health	3,294,056	3,500,000	4,000,000	
FTE	0	0	0	
Name: Medication	119,017	105,000	85,960	
FTE	0	0	0	
Name: National Opioid Settlement	759,355	671,792	769,570	
FTE	0	0	0	
Name: COSSUP	17,368	105,370	563,140	
FTE	0	0	0	
Name: Homeless Connect	781,651	571,000	339,790	
FTE	0	0	0	
Name: CJC Behavioral Health Detention	163,548	393,693	277,666	
FTE	0	0	0.4	
Name: CJC Specialty Court	25,096	87,300	45,380	
FTE	0	0	0	
Name: CJC Jail Based Medications	296,944	298,940	806,029	
FTE	0	0	0	
Name: County Fair	3,121,433	2,632,800	4,429,500	
FTE	4.00	4.00	4.00	
Name: Fair Reserve	165,170	265,170	386,000	
FTE	0	0	0	
Name: Library	10,808,197	10,830,785	11,468,000	
FTE	25.75	25.75	25.8	
Name: Library Reserve	1,186,985	1,200,000	1,275,000	
FTE	0	0	0	
Name: County School	3,587,078	2,510,000	4,030,000	
FTE	0	0	0	
Name: Revenue Stabilization	3,543,719	2,035,000	2,200,000	
FTE	0	0	0	
Name: Veterans Services	831,156	790,330	1,148,300	
FTE	3.9	3	3	
Name: Post Employment Liability Reserve	740,475	720,000	289,000	
FTE	0	0	0	
Name: American Rescue Plan	3,525,363	657,520	75,280	
FTE	0	0	0	
Name: Library Debt Service	81,649	70,000	0	
FTE	0	0	0	
Name: Road Debt Service	664,737	393,000	371,100	
FTE	0	0	0	
Name: Radio Debt Service	0	1,787,790	1,842,750	
FTE	0	0	0	
Name: Building Improvement	1,933,894	4,268,240	2,434,100	
FTE	0	0	0	
Name: Road Improvement Construction	0	0	0	
FTE	0	0	0	
Name: Road Construction Grant Projects	6,205,271	10,600,000	10,410,000	
FTE	0	0	0	
Name: Courthouse Annex & Remodel	0	0	679,300	
FTE	0	0	0	
Name: Radio	26,631,061	28,660,000	29,902,500	
FTE	0	0	0	
Name: Broadband	0	4,000,000	4,000,000	
FTE	0	0	0	
Total Requirements	\$181,070,365	\$182,226,016	\$188,841,161	
Total FTE	273.01	259.58	289.36	
STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *				
N/A				
PROPERTY TAX LEVIES				
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved	
Permanent Rate Levy (rate limit 1.4986 per \$1,000)	1.4986	1.4986	1.4986	
Local Option Levy	0.6500	0.6500	0.6500	
Local Option Levy	0.0700	0.0700	0.0700	
Levy For General Obligation Bonds	1.899,770	357,200	2,266,970	
STATEMENT OF INDEBTEDNESS				
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1		
General Obligation Bonds	\$36,169,200			
Other Bonds				
Other Borrowings	\$3,258,992	\$0		
Total	\$39,428,192	\$0		
* If more space is needed to complete any section of this form, insert lines (rows) on this sheet or add sheets. You may delete unused lines.				

AFFIDAVIT OF PUBLICATION

COUNTY OF TILLAMOOK
STATE OF OREGON SS.

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Tillamook Co Treasurer
Notice of Supplemental Budget
HH26-285

Was published 1 **(one)** successive and consecutive week(s) in the following issue(s):

June 16, 2026


Katherine Mace

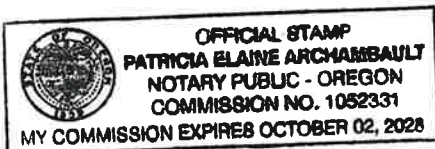
Subscribed and sworn before me
this

18 day of June, 2026


Patricia E Archambault

HH26-285 NOTICE OF SUPPLEMENTAL BUDGET The Board of County Commissioners of Tillamook County will consider adoption, by resolution, of a supplemental budget for the current fiscal year (FY 2025- 26) at its regular meeting on June 24, 2026, at 9:00 a.m., at the BOC Conference Room, Tillamook County Courthouse, 201 Laurel Avenue, Tillamook, Oregon. The meeting may also be attended by teleconference at 971- 254- 3149, Conference ID 866 914 607#. Written public comment may be submitted to publiccomments@tillamookcounty.gov. A copy of the supplemental budget document may be inspected on or after June 17, 2026, at <https://www.co.tillamook.or.us/treasurer/page/budget>.

6/16/26



AFFIDAVIT OF PUBLICATION

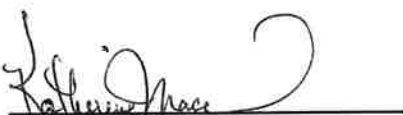
COUNTY OF TILLAMOOK
STATE OF OREGON SS.

I, Katherine Mace, being first duly sworn, depose and say that I am The Clerk of The Headlight Herald, a newspaper of general circulation, as defined by sections ORS 193.010 and 193.020, printed and published at Tillamook, in the aforesaid county and state; that the

Tillamook Co Treasurer
Supplemental Budget
HH26-284

Was published 1 (one) successive and consecutive week(s) in the following issue(s):

June 16, 2026

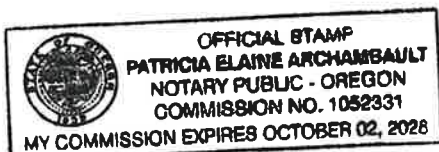

Katherine Mace

Subscribed and sworn before me this

18 day of June, 2026


Patricia E Archambault

NOTICE OF SUPPLEMENTAL BUDGET HEARING				HH26-284
A public hearing on a supplemental budget for Tillamook County for the current fiscal year (FY 2025-26) will be held by the Board of County Commissioners at the BOC Conference Room, Tillamook County Courthouse, 201 Laurel Avenue, Tillamook, Oregon, on June 24, 2026, at 9:30 a.m. The meeting may also be attended by teleconference at 971-254-3149, Conference ID 866 914 607#. Written public comment may be submitted to publiccomments@tillamookcounty.gov. A copy of the supplemental budget document may be inspected on or after June 17, 2026, at https://www.co.tillamook.or.us/treasurer/page/budget.				
FUND: Computer Reserve				
Resource		Expenditure		
1. Beginning Fund Balance	\$641,000	1. Materials & Services / Non-Cap Equipment	\$73,000	
		2. Capital Outlay / Computer/Office Eqpmnt	\$139,100	
		3. Contingency/ Contingency	\$28,900	
Revised Total Fund Resources	\$691,000	Revised Total Fund Requirements	\$691,000	
Comment: Appropriates higher-than-estimated beginning fund balance, not known at adoption (ORS 294.471(1)(a)), to capital computer/office equipment				
FUND: County School Fund				
Resource		Expenditure		
1. Revenues/State Timber Revenue	\$4,625,000	1. Materials & Services/Distribution to Schools	\$4,982,000	
2. Revenues/Federal Forest	\$310,000			
3. Revenues/Interest	\$47,000			
Revised Total Fund Resources	\$4,982,000	Revised Total Fund Requirements	\$4,982,000	
Comment: Appropriates unforeseen State Timber and Federal Forest pass-through revenue (ORS 294.471(1)(c)) for distribution to schools.				
FUND: National Opioid Settlement Fund				
Resource		Expenditure		
		1. Materials & Services	\$616,512	
		2. Intercountry Transfers	\$55,280	
Revised Total Fund Resources	\$871,792	Revised Total Fund Requirements	\$871,792	
Comment: Funds a \$20,000 interfund transfer to COSSUP (Fund 175) for an unforeseen need (ORS 294.471(1)(b)); fund total unchanged.				
FUND: Comprehensive Opioid Stimulant and Substance Use Program (COSSUP) Fund				
Resource		Expenditure		
1. Revenues/Transfer from NOSD	\$20,000	1. Materials & Services	\$103,540	
Revised Total Fund Resources	\$125,370	Revised Total Fund Requirements	\$125,370	
Comment: Appropriates a \$20,000 transfer from the Opioid Settlement Fund for unforeseen program expenses (ORS 294.471(1)(b))				
FUND: American Rescue Plan Fund				
Resource		Expenditure		
1. Revenues/Beginning Fund Balance	\$757,520	1. Materials & Services	\$713,020	
		2. Capital Outlay	\$44,500	
Revised Total Fund Resources	\$757,520	Revised Total Fund Requirements	\$757,520	
Comment: Appropriates increased beginning fund balance, not known at adoption (ORS 294.471(1)(a)), to Materials & Services and new Capital Outlay				



BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR TILLAMOOK COUNTY, OREGON

In the Matter of the Reappointment of)
a Member to the Tillamook County)
Compensation Board)

ORDER
#26- 007

This matter came before the Tillamook County Board of Commissioners on February 18, 2026. The Board of Commissioners, being fully apprised of the files herein, finds as follows:

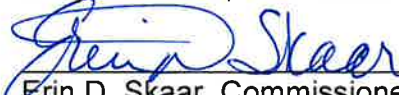
1. The term of Ken Henson on the Tillamook County Compensation Board expired on December 31, 2025.
2. Ken Henson is qualified and willing to be reappointed to the Tillamook County Compensation Board.

NOW, THEREFORE, IT IS HEREBY ORDERED THAT:

3. Ken Henson be and hereby is reappointed to the Tillamook County Compensation Board for a three-year term beginning January 1, 2026 and expiring on December 31, 2028.
4. Members of the Tillamook County Compensation Board shall serve at the pleasure of the Board of Commissioners.

DATED THIS 18th day of February, 2026.

THE BOARD OF COMMISSIONERS
FOR TILLAMOOK COUNTY, OREGON

	Aye	Nay	Abstain/Absent
 _____ Paul Fournier, Chair	☒	☐	☐ / ☐
 _____ Mary Faith Bell, Vice-Chair	☒	☐	☐ / ☐
 _____ Erin D. Skaar, Commissioner	☒	☐	☐ / ☐

ATTEST: Christy Nyseth,
County Clerk

By: 

Special Deputy

APPROVED AS TO FORM:



Bryan Libel, County Counsel



BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR TILLAMOOK COUNTY, OREGON

In the Matter of Proclaiming a	)	RESOLUTION
Resolution for Supplemental Budget	)	#R-26- <u>002</u>
Adjustments in the Adopted Fiscal Year	)	
2025-2026 Budget	)	

This matter came before the Tillamook County Board of Commissioners on March 4th, 2026 at the request of Debra Jacob, County Treasurer/Budget Officer. The Board, being fully apprised, finds as follows:

1. The supplemental budget adjustments are necessary to recognize unanticipated revenues and allocate appropriations for lawful and efficient use of funds, including grant-funding programs, interfund transfers, and operational needs identified after the adoption of the original budget, as depicted below:

	Budget		Amended Budget
	<u>FY 25/26</u>	<u>Change</u>	<u>FY 25/26</u>
CJC Behavioral Health Deflection			
Revenue			
Departmental Revenue	-	238,833	238,833
Expense			
Personal Services	-	39,600	39,600
Materials & Services	154,860	199,233	354,093
General Fund/Non-Departmental			
Revenue			
Beginning Fund Balance	10,900,000	245,420	11,145,420
Transfers In	-	50,000	50,000
Expense			
Transfers Out	907,600	245,420	1,153,020
General Fund/General County Government			
Expense			
Transfers Out	-	224,192	224,192
General Fund/Contingency			
Contingency			
Contingency	1,328,776	50,000	1,378,776

	Budget		Amended Budget
National Opioid Settlement			
Revenue			
Transfers In	-	224,192	224,192
Expense			
Materials & Services	412,320	224,192	636,512
Parks Department			
Revenue			
Transfers In	1,100,000	21,228	1,121,228
Expense			
Materials & Services	94,000	21,228	115,228
TLT Facilities			
Expense			
Materials & Services	5,743,405	(500,000)	5,243,405
Transfers Out	1,250,000	500,000	1,750,000
County Fair / Off-Season			
Revenue			
Transfers In	250,000	500,000	750,000
Expense			
Capital Outlay	793,000	500,000	1,293,000
DCD Workforce Housing			
Revenue			
Department Revenue	2,178,000	(108,000)	2,070,000
Expense			
Materials & Services	874,930	-245,000	629,930
Transfers Out	154,870	337,000	491,870
Contingency	200,000	-200,000	-
DCD Public Safety Initiatives			
Revenue			
Beginning Balance	318,000	(318,000)	-
Department Revenue	-	108,000	108,000
Transfers In	-	337,000	337,000
Expense			
Materials & Services	318,000	127,000	445,000

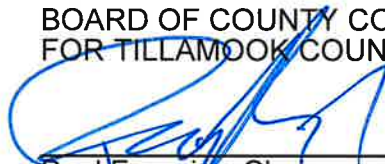
	Budget	Amended Budget
Post Employment Liability Reserve		
Expense		
Materials & Services	- 50,000	50,000
Transfers Out	- 50,000	50,000
Contingency	720,000 (100,000)	620,000

NOW, THEREFORE, IT IS HEREBY RESOLVED that:

- The following transfers of budget line items be and are hereby implemented as shown attached in Exhibit A.

Dated this 4th day of March, 2026.

BOARD OF COUNTY COMMISSIONERS
FOR TILLAMOOK COUNTY, OREGON

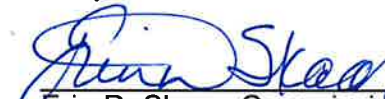

Paul Fournier, Chair

Aye Nay Abstain/Absent

☒ ☐ ☐

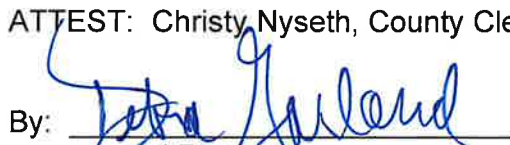

Mary Faith Bell, Vice-Chair

☒ ☐ ☐


Erin D. Skaar, Commissioner

☒ ☐ ☐

ATTEST: Christy Nyseth, County Clerk

By: 
Special Deputy

APPROVED AS TO FORM:

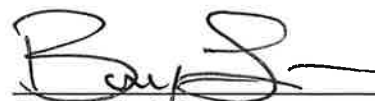

Bryan Libel, County Counsel



Exhibit A
25-26 Supplemental Budget
February 17th, 2026

	Budget FY 25/26	Change	Amended Budget FY 25/26
<u>CJC Behavioral Health Deflection</u>			
Departmental Revenue			
State Grants 177-17700-4250	-	238,833	238,833
Total Revenues	154,860	238,833	393,693
Departmental Expense			
Salaries			
Administrative/Clerical 177-17700-5400	-	22,000	22,000
Taxes & Benefits			
Employer's FICA 177-17700-5950	-	2,000	2,000
OR Paid Family Medical Leave 177-17700-5952	-	100	100
Worker Compensation 177-17700-5955	-	100	100
Health & Life Insurance 177-17700-5965	-	7,500	7,500
Retirement 177-17700-5970	-	7,300	7,300
VEBA 177-17700-5980	-	600	600
Total Personal Services	-	39,600	39,600
Materials & Services			
Contracted Services 177-17700-7105	139,370	199,233	338,603
Intercounty to GF/BOC 177-17700-8022	7,745	-	7,745
Intercounty to GF/Treasurer 177-17700-8023	7,745	-	7,745
Total Materials & Services	154,860	199,233	354,093
Total Expenditures	154,860	238,833	393,693
Comment: Authorizes expenditures of unanticipated State Grant revenue			
<u>General Fund/Non-Departmental</u>			
Departmental Revenue			
Beginning Fund Balance 010-01400-4000	10,900,000	245,420	11,145,420
from Post Employment Liability Reserve 010-01400-4832		50,000	50,000
General Fund Total Revenues	34,939,915	295,420	35,235,335
Departmental Expense			
Transfers			
Transfer to Parks 010-01300-9827	-	21,228	21,228
<u>General Fund/General County Government</u>			
Transfer to National Opioid Settlement 010-01300-9888	-	224,192	224,192
<u>General Fund/Contingency</u>			
Contingency 010-01410-9900	-	50,000	50,000
General Fund Total Expenditures	34,939,915	50,000	35,235,335

Comment: Authorizes unanticipated and required transfer to National Opioid Settlement Funds, Parks and Post Employment Reserve for proper records and expenditures
Ordinance 43 and OAR 150.294.0430

National Opioid Settlement

Departmental Revenue	Original Budget	Increase/Dec	Total Budget
Transfer from General Fund 174-17400-4800	-	224,192	224,192
Total Revenues		224,192	871,792

Departmental Expense

Materials & Services

Contracted Services 174-17400-7105	412,320	224,192	636,512
Total Expenditures	647,600	224,192	871,792

Comment: Authorizes expenditure of unanticipated General Fund transfer for additional National Opioid Settlement Funds receipts to General Fund in Prior Ye.

Parks Department

Departmental Revenue		-	-
Transfer from General Fund 132-13202-4800	-	21,228	21,228
Total Revenues	9,351,791	21,228	9,373,019

Parks / Boatramps

Materials & Services

R&M Building & Grounds 132-13201-7450	8,000	21,228	29,228
Total Expenditures	9,351,791	21,228	9,373,019

Comment: Authorizes expenditure of unanticipated General Fund Transfer per Ordinance 43

TLT Facilities

Departmental Expense

Materials & Services

Contracted Services (Unallocated) 121-12100-7105	5,246,750	(500,000)	4,746,750
Transfers Out			
Transfer to Fair 121-12100-9820	250,000	500,000	750,000
Total Expenditures	7,003,405	-	7,003,405

Comment: Reallocates expenditure appropriation for unanticipated Intercounty Transfer

County Fair

Departmental Revenue			
Transfer from TLT Facilities 180-18001-4825	250,000	500,000	750,000
Total Revenues	2,832,500	500,000	3,332,500

Off Season Expense

Capital Outlay

Buildings/Improvements 180-18001-9040	750,000	500,000	1,250,000
Total Expenditures	2,832,500	500,000	3,332,500

Comment: Authorizes expenditures of unanticipated resources

DCD Workforce Housing

	Budget FY 25/26	Change	Amended Budget FY 25/26
Department Revenue			
Short Term Rental License Fee (25%)	750,000	(108,000)	642,000
Total Revenues	2,178,000	(108,000)	2,070,000

Department Expense				
Materials & Services				
Contracted Services 122-12200-7105	845,130	(245,000)		600,130
Transfers Out				
Transfer to Public Safety Initiative 122-12200-9829	-	337,000		337,000
Contingency 122-12200-9900	200,000	(200,000)		-
Total Expenses	2,178,000	(108,000)		2,070,000
Comment: Authorizes transfers to Public Safety Initiative per Odrinance 86 and reallocates revenues to be posted directly to Public Safety Initiative				

DCD Public Safety Initiatives

Department Revenue				
Beginning Balance 123-12300-4000	318,000	(318,000)		-
Short Term Rental License Fee (25%) 123-12300-4119	-	108,000		108,000
Transfer from DCD Workforce Housing 123-12300-4828	-	337,000		337,000
Total Revenues	318,000	127,000		445,000
Depatment Expense				
Code Enforcement 123-12300-7830	318,000	(78,000)		240,000
Intercounty Code Enforcement 123-12300-8011	-	200,000		200,000
Other Payments & Distributions 123-12300-9120	-	5,000		5,000
Total Expense	318,000	127,000		445,000

Comment: Authorizes transfers from DCD Workforce Housing and appropriates expenditures

Post Employment Liability Reserve

Depatment Expense				
Transfer to General Fund 195-19500-9800	-	50,000		50,000
Miscellaneous Materials & Services 195-19500-7899	-	50,000		50,000
Contingency 195-19500-9900		(100,000)		(100,000)
Total Expense	720,000	-		720,000

Comment: Appropriates Materials & Services and transfer to General Fund to meet OAR 150.294.0430 General Operating Contingencies budget law requirement

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR TILLAMOOK COUNTY, OREGON

In the Matter of Proclaiming a)
Resolution for Supplemental Budget)
Adjustments in the Adopted Fiscal Year)
2025-2026 Budget)

RESOLUTION
#R-26-008

This matter came before the Tillamook County Board of Commissioners on April 15, 2026 at the request of Debra Jacob, County Treasurer/Budget Officer. The Board, being fully apprised, finds as follows:

1. The supplemental budget adjustments are necessary to recognize unanticipated expenditures and to allocate appropriations for lawful and efficient use of funds including the acquisition of a county facility after the adoption of the original budget, as depicted below:

	Budget		Amended Budget
	FY 25/26	Change	FY 25/26
<u>Building Improvement</u>			
Departmental Revenue			
Loan Proceeds 301-30100-4901	-	2,000,000	2,000,000
Transfer from Post Emp. Liab. Res. 301-30100-4832		481,000	481,000
Total Revenues	1,788,240	2,481,000	4,269,240
Capital Outlay			
Building/Improvement 301-30100-9040	1,568,490	2,481,000	4,049,490
Total Capital Outlay	1,568,490	2,481,000	4,049,490
Total Expenditures	1,788,240	2,481,000	4,269,240

Comments: To recognize unanticipated proceeds and authorize expenditure for the acquisition of a county facility, opportunity unknown at the time of budget adoption (ORS294.471(1)(a))

	FY 25/26	Change	FY 25/26
<u>Post Employment Liability Reserve</u>			
Department Expense			
Transfer to Building Improvement Fund 195-19500-9880	-	481,000	481,000
Contingency 195-19500-9900	620,000	(481,000)	139,000
Total Expenditures	720,000	-	720,000

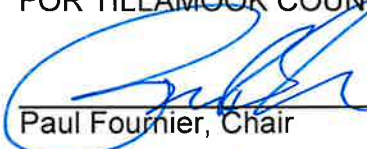
Comment: To authorize transfer for the acquisition of a county facility, opportunity unknown at the time of budget adoption (ORS294.471(1)(a))

NOW, THEREFORE, IT IS HEREBY RESOLVED that:

2. The following transfers of budget line items be and are hereby implemented as shown attached in Exhibit A.

Dated this 15th day of April, 2026.

BOARD OF COUNTY COMMISSIONERS
FOR TILLAMOOK COUNTY, OREGON


Paul Fournier, Chair


Mary Faith Bell, Vice-Chair


Erin D. Skaar, Commissioner

Aye Nay Abstain/Absent

 _____ /

 _____ /

 _____ /

ATTEST: Christy Nyseth, County Clerk

By: 
Special Deputy

APPROVED AS TO FORM:


Bryan Libel, County Counsel



Exhibit A
25-26 Supplemental Budget
April 7th, 2026

<u>Buliding Improvement</u>		Budget FY 25/26	Change	Amended Budget FY 25/26
Departmental Revenue				
Loan Proceeds	301-30100-4901	-	2,000,000	2,000,000
Transfer from Post Emp. Liab. Res.	301-30100-4832		481,000	481,000
Total Revenues		1,788,240	2,481,000	4,269,240
Capital Outlay				
Building/Improvement	301-30100-9040	1,568,490	2,481,000	4,049,490
Total Capital Outlay		1,568,490	2,481,000	4,049,490
Total Expenditures		1,788,240	2,481,000	4,269,240

Comment: To recognize unanticipated proceeds and authorize expenditure for the acquisition of a county facility, opportunity unknown at the time of budget adoption (ORS294.471(1)(a))

<u>Post Employment Liability Reserve</u>		FY 25/26	Change	FY 25/26
Department Expense				
Transfer to Building Improvement Fund	195-19500-9880	-	481,000	481,000
Contingency	195-19500-9900	620,000	(481,000)	139,000
Total Expenditures		720,000	-	720,000

Comment: To authorize transfer for the acquisition of a county facility, opportunity unknown at the time of budget adoption (ORS294.471(1)(a))

/ / /

DATED this 24th day of June 2026

THE BOARD OF COMMISSIONERS
FOR TILLAMOOK COUNTY, OREGON



Paul Fournier, Chair

Aye Nay Abstain/Absent

 _____ _____ / _____



Mary Faith Bell, Vice-Chair

 _____ _____ / _____

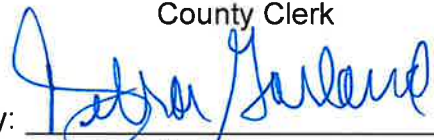


Erin D. Skaar, Commissioner

_____ _____ _____ / 

ATTEST: Christy Nyseth
 County Clerk

APPROVED AS TO FORM:

By: 

Debra Garland Special Deputy



Bryan Libel, County Counsel



Exhibit A**Supplemental Budget for Board Resolution increasing appropriations less than 10% of original budget or adding appropriation category**

AMOUNTS SHOWN ARE INCREASES/(DECREASES); REVISED FUND TOTALS BELOW

FUND:**General Fund****Resource**

- 1. Non-Dept/Interest
- 2. Emergency Mgmt/Federal Grants

\$176,000
\$29,800

Expenditure

- 1. Tax/Personnel Services \$21,800
- 2. Land Sales / Materials & Services \$9,600
- 3. DA / Materials & Services \$75,000
- 4. Emerg Mgmt / Materials & Services \$99,400

Revised Total Fund Resources**\$35,460,196****Revised Total Fund Requirements****\$35,460,196****Comment:** Appropriates unforeseen interest earnings and federal grant funds (ORS 294.471(1)(a), (c)) for general county expense.**FUND:****Law Enforcement****Resource****Expenditure**

- 1. Materials & Services / Prosecution Expe (\$1,400)
- 2. Capital Outlay / Computer/Office Equip \$1,400

Revised Total Fund Resources**\$41,000****Revised Total Fund Requirements****\$41,000****Comment:** Reallocates \$1,400 to Capital Outlay for an unforeseen equipment need (ORS 294.471(1)(a)); fund total unchanged.**FUND:****Radio Fund****Resource****Expenditure**

- 1. Materials & Services/Printing & Advertis \$100
- 2. Capital Outlay/Buildings/Improvements (\$100)

Revised Total Fund Resources**\$28,560,000****Revised Total Fund Requirements****\$28,560,000****Comment:** Establishes a new Materials & Services appropriation for unforeseen printing/advertising (ORS 294.471(1)(a)); fund total unchanged

Exhibit A

Supplemental Budget >10% per Fund - ORS294.471, Public Hearing and Order Required

FUND: Computer Reserve**Resource**

1. Beginning Fund Balance

\$641,000

Expenditure

1. Materials & Services / Non-Cap Equipment

\$73,000

2. Capital Outlay / Computer/Office Eqpm

\$139,100

3. Contingency/ Contingency

\$28,900

Revised Total Fund Resources

\$691,000

Revised Total Fund Requirements

\$691,000

Comment: Appropriates higher-than-estimated beginning fund balance, not known at adoption (ORS 294.471(1)(a)), to capital computer/office equipment**FUND: County School Fund****Resource**

1. Revenues/State Timber Revenue

\$4,625,000

Expenditure

1. Materials & Services/Distribution to Schools

\$4,982,000

2. Revenues/Federal Forest

\$310,000

3. Revenues/Interest

\$47,000

Revised Total Fund Resources

\$4,982,000

Revised Total Fund Requirements

\$4,982,000

Comment: Appropriates unforeseen State Timber and Federal Forest pass-through revenue (ORS 294.471(1)(c)) for distribution to schools.**FUND: National Opioid Settlement Fund****Resource****Expenditure**

1. Materials & Services

\$616,512

2. Interfund Transfers

\$55,280

Revised Total Fund Resources

\$871,792

Revised Total Fund Requirements

\$871,792

Comment: Funds a \$20,000 interfund transfer to COSSUP (Fund 175) for an unforeseen need (ORS 294.471(1)(b)); fund total unchanged.**FUND: Comprehensive Opioid Stimulant and Substance Use Program (COSSUP) Fund****Resource**

1. Revenues/Transfer from NOSD

\$20,000

Expenditure

1. Materials & Services

\$103,540

Revised Total Fund Resources

\$125,370

Revised Total Fund Requirements

\$125,370

Comment: Appropriates a \$20,000 transfer from the Opioid Settlement Fund for unforeseen program expenses (ORS 294.471(1)(b))**FUND: American Rescue Plan Fund****Resource**

1. Revenues/Beginning Fund Balance

\$757,520

Expenditure

1. Materials & Services

\$713,020

2. Capital Outlay

\$44,500

Revised Total Fund Resources

\$757,520

Revised Total Fund Requirements

\$757,520

Comment: Appropriates increased beginning fund balance, not known at adoption (ORS 294.471(1)(a)), to Materials & Services and new Capital Outlay

BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF TILLAMOOK COUNTY, OREGON

In the Matter of the Adopting the	)	ORDER
Budget, Appropriating Funds, and	)	#26- <u>038</u>
Categorizing Taxes for the Fiscal	)	
Year 2026-2027	)	

This matter came before the Tillamook County Board of Commissioners on June 17, 2026. The Tillamook County Board of Commissioners, being fully apprised, finds as follows:

1. The Tillamook County Budget Committee approved the 2026-2027 budget on May 13, 2026 and June 16, 2026.

NOW, THEREFORE, IT IS ORDERED that:

2. The Tillamook County Board of Commissioners hereby adopts the budget for Fiscal Year 2026-2027 in the sum of \$188,841,161* now on file at the Tillamook County Courthouse. *Aggregate sum of budget requirements for all funds.
3. The amounts for the fiscal year beginning July 1, 2026 and for the purposes shown, are hereby appropriated on Exhibit "A" attached hereto and incorporated by reference herein.
4. The Tillamook County Board of Commissioners hereby imposes the taxes provided for in the adopted budget at the rates of 1.4986 per \$1,000 of assessed value for the General Fund, .65 per \$1,000 for the Library Fund, .07 per \$1,000 for the Veteran's Service Fund, in the amount of \$367,200 for the Road Debt Service Fund and in the amount of \$1,899,770 for the Radio Debt Service Fund; and that these taxes are hereby imposed and categorized for Tax Year 2026-2027 upon the assessed value of all taxable property within the district.

	Subject to the General Government Limitation	Excluded from the Limitation
General Fund	1.4986/\$1,000	
Library Fund	0.65/\$1,000	
Veteran's Service Fund	0.07/\$1,000	
Road Debt Service Fund		\$ 367,200
Radio Debt Service Fund		\$1,899,770

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DATED this 17th day of June 2026.

BOARD OF COUNTY COMMISSIONERS
FOR TILLAMOOK COUNTY, OREGON



Paul Fournier, Chair

Aye	Nay	Absent/Abstain
<u>X</u>	<u> </u>	<u> / </u>



Mary Faith Bell, Vice-Chair

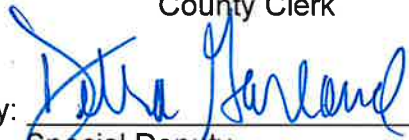
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Erin Skaar, Commissioner

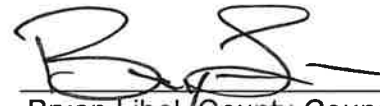
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ATTEST: Christy Nyseth,
County Clerk

By: 

Special Deputy

APPROVED AS TO FORM:



Bryan Libel, County Counsel



PROPOSED CHANGES TO THE APPROVED BUDGET

Tillamook County FY 2026-2027 | ()=decrease |

Ref	Dept / Fund	Description	Object Class	Fund	Change \$	Category	10% Limit	Within?	Reason
GENERAL FUND (original appropriation 30,063,509)									
01100	GF/BOC	Contracted Services	Materials & Services	General Fund	(32,000)	EXP			Settlement Funding
01111	GF/Clerk	Archiving Project - 7105	Materials & Services	General Fund	(25,000)	EXP			Settlement Funding
01120	GF/Assessor	Archiving Project - 7105	Materials & Services	General Fund	(50,000)	EXP			Settlement Funding
01210	GF/HR	Meeting Room Equipment & Furniture	Equipment	General Fund	(8,000)	EXP			Settlement Funding
01520	GF/District Attorney	DA Stipend	Personnel	General Fund	(22,300)	EXP			6/10/26 Briefing Discussion
01520	GF/District Attorney	Legal Service Pmts / Insurance & Deductibles	Materials & Services	General Fund	(3,000)	EXP			6/10/26 Briefing Discussion
01300	GF/General County	Transfer from TLT Fac 4808 (legal settlement)	Transfer-IN	General Fund	393,421	TIN			Settlement Funding
01400	GF/Non-Departmental	Reduce increased Transfer to Public Health Fund	Transfer-OUT	General Fund	(50,000)	TOUT			Settlement Funding
01400	GF/Non-Departmental	Legal Settlement payment	Materials & Services	General Fund	786,842	EXP			Settlement Funding
01530	GF/Jail (Sheriff)	Vehicle - 9030	Capital	General Fund	(45,000)	EXP			Settlement Funding
01530	GF/Jail (Sheriff)	Vehicle/Criminal Equipment	Materials & Services	General Fund	(10,000)	EXP			Settlement Funding
01540	GF/Emergency Mgmt	Conex Container	Capital	General Fund	(8,000)	EXP			Settlement Funding
Net Expenditure Increase (ORS 294.456 test)					583,542		3,006,351	Within	
Net Transfer-In (resource, funds settlement)					393,421		3,006,351	Within	
New General Fund appropriation					30,597,051				

TLT FACILITIES / FUND 121 (original appropriation 4,351,310)

121	TLT Facilities	Transfer to GF 9800 (HB4148, 50% funds on hand)	Transfer-OUT	TLT Facilities	393,421	TOUT			Settlement Funding
121	TLT Facilities	TLT Unallocated Contracted Services 7105	Materials & Services	TLT Facilities	(393,421)	EXP			Settlement Funding
Net Expenditure change (ORS test) — a decrease					(393,421)		435,131	Within	
Net Appropriation Increase (expend. + transfer-out)					-		435,131	Within	
Transfer-out increase (shown vs 10% — tightest margin, 9.0%)					393,421		435,131	Within	
New TLT Facilities appropriation					4,351,310				

HHS (original appropriation 17,498,183)

170	HHS	Transfer from GF 4800 (resource)	Transfer-IN	HHS	(50,000)	TIN			Settlement Funding
170	HHS	Unappropriated Ending Fund Balance	UEFB	HHS	(50,000)	UEFB			Settlement Funding
Net Expenditure change (ORS test) — none					-		1,749,818	Within	
New HHS appropriation (unchanged)					17,498,183				

Memo: HHS fund total falls \$50,000 (one transfer-in and the offsetting UEFB are two sides of the SAME reduction — not \$100,000).

EXHIBIT "A" (with proposed changes)
2026 - 2027

GENERAL FUND

Board of Commissioners	1,685,455
County Clerk	774,230
Assessor	2,087,745
Tax Department	290,945
Surveyor	528,495
Community Development	1,886,985
County Forest Lands & Landsales	22,900
Treasurer	711,345
Human Resources	748,530
Information Services	1,668,830
Facilities	517,453
Motorpool	0
General County Government	1,509,200
Non-Departmental	1,079,652
Transfer to Health Service (Support Public Health)	300,000
Transfer to Computer Reserve	0
Transfer to Vehicle Reserve	26,910
Transfer to Courthouse Annex	501,500
Transfer to Building Improvement	250,000
Contingency	2,377,585
Justice Court	599,112
Juvenile Department	930,960
District Attorney	1,670,943
Sheriff	9,861,716
Emergency Management	287,140
Communications	274,420
Mental Health	5,000
TOTAL GENERAL FUND APPROPRIATION	\$30,597,051
UNAPPROPRIATED ENDING FUND BALANCE **	\$6,550,072

BIKE PATH FUND

Capital Outlay	75,000
Contingency	20,000
TOTAL BIKE PATH FUND APPROPRIATION	\$95,000
UNAPPROPRIATED ENDING FUND BALANCE **	\$68,000

BPS SURCHARGE FUND

Materials & Services	233,370
TOTAL BPS SURCHARGE FUND APPROPRIATION	\$233,370

CLERKS RECORDS FUND

Materials & Services	84,626
Capital Outlay	0
TOTAL CLERKS RECORDS FUND APPROPRIATION	\$84,626

COMMUNITY CORRECTIONS

Personal Services	1,116,290
Materials & Services	800,090
Capital Outlay	5,000
Contingency	300,000
TOTAL COMM. CORRECTIONS APPROPRIATION	\$2,221,380
UNAPPROPRIATED ENDING FUND BALANCE **	\$1,263,237

COUNTY FAIR FUND

Personal Services	527,800
Materials & Services	1,574,260
Capital Outlay	1,160,000
Transfers	220,000
Contingency	50,000
TOTAL COUNTY FAIR APPROPRIATION	\$3,532,060
UNAPPROPRIATED ENDING FUND BALANCE **	\$897,440

COMPUTER RESERVE FUND

Materials & Services	125,550
Capital Outlay	45,000
Contingency	0
TOTAL COMPUTER RESERVE FUND APPROPRIATION	\$170,550
UNAPPROPRIATED ENDING FUND BALANCE **	\$405,260

COUNTY SCHOOL FUND

Materials & Services	4,030,000
TOTAL COUNTY SCHOOL FUND APPROPRIATION	\$4,030,000

COURT SECURITY FUND	
Materials & Services	2,000
Capital Outlay	0
Transfers	14,010
Contingency	0
TOTAL COURT SECURITY FUND APPROPRIATION	\$16,010
DCD/BUILDING FUND	
Personal Services	1,372,420
Materials & Services	370,290
Capital Outlay	6,300
Contingency	100,000
TOTAL DCD/BUILDING APPROPRIATION	\$1,849,010
UNAPPROPRIATED ENDING FUND BALANCE **	\$2,626,356
FAIR RESERVE FUND	
Capital Outlay	30,000
TOTAL FAIR RESERVE FUND APPROPRIATION	\$30,000
UNAPPROPRIATED ENDING FUND BALANCE **	\$336,000
FEDERAL TITLE III FUND	
Materials & Services	5,385
TOTAL FEDERAL TITLE III FUND APPROPRIATION	\$5,385
FOREST TIMBER TRUST FUND	
Materials & Services	49,620
TOTAL FOREST TIMBER TRUST APPROPRIATION	\$49,620
HEALTH & HUMAN SERVICES FUND	
Personal Services	9,586,695
Materials & Services	6,116,488
Capital Outlay	1,795,000
Transfers	0
Contingency	
TOTAL HEALTH & HUMAN SERVICES FUND APPROPRIATION	\$17,498,183
UNAPPROPRIATED ENDING FUND BALANCE **	\$1,950,000
JUVENILE TRUST FUND	
Materials & Services	1,000
Contingency	23,512
TOTAL JUVENILE TRUST FUND APPROPRIATION	\$24,512
UNAPPROPRIATED ENDING FUND BALANCE **	\$0
LAW ENFORCEMENT FUND	
Materials & Services	49,500
Capital Outlay	2,000
TOTAL LAW ENFORCEMENT FUND APPROPRIATION	\$51,500
LAW LIBRARY FUND	
Materials & Services	40,000
TOTAL LAW LIBRARY FUND APPROPRIATION	\$40,000
UNAPPROPRIATED ENDING FUND BALANCE **	\$151,500
LIBRARY FUND	
Personal Services	3,055,620
Materials & Services	1,302,220
Capital Outlay	1,243,000
Transfers	0
Contingency	200,000
TOTAL LIBRARY FUND APPROPRIATION	\$5,800,840
UNAPPROPRIATED ENDING FUND BALANCE **	\$5,667,160
LIBRARY RESERVE FUND	
Materials & Services	500,000
Capital Outlay	200,000
Contingency	0
TOTAL LIBRARY RESERVE FUND APPROPRIATION	\$700,000
UNAPPROPRIATED ENDING FUND BALANCE **	\$575,000
MEDIATION FUND	
Materials & Services	85,980
TOTAL MEDIATION FUND APPROPRIATION	\$85,980
MENTAL HEALTH FUND	
Materials & Services	4,000,000
TOTAL MENTAL HEALTH FUND APPROPRIATION	\$4,000,000

MITIGATION GRANTS

Materials & Services	44,000
Capital Outlay	<u>3,410,000</u>
TOTAL MITIGATION GRANT FUND APPROPRIATION	<u>\$3,454,000</u>
UNAPPROPRIATED ENDING FUND BALANCE **	<u>\$42,000</u>

PACIFIC CITY/WOODS PARKING MGMT FUND

Personal Services	\$0
Materials & Services	604,330
Capital Outlay	<u>0</u>
TOTAL PACIFIC CITY/WOODS PARKING MGMT FUND APPROPRIATION	<u>\$604,330</u>

PARKS OPERATIONS FUND

Personal Services	1,732,210
Materials & Services	1,796,545
Capital Outlay	1,529,505
Transfers	1,000,000
Contingency	<u>150,000</u>
TOTAL PARK OPERATIONS FUND APPROPRIATION	<u>\$6,208,260</u>
UNAPPROPRIATED ENDING FUND BALANCE **	<u>\$4,245,722</u>

PLCP FUND

Personal Services	85,690
Materials & Services	12,040
Capital Outlay	870
Contingency	<u>110,595</u>
TOTAL PLCP FUND APPROPRIATION	<u>\$209,195</u>

POST EMPLOYMENT LIABILITY FUND

Transfers	177,800
Contingency	<u>111,200</u>
TOTAL POST EMPLOYMENT LIAB FUND APPROPRIATION	<u>\$289,000</u>

REVENUE STABILIZATION FUND

Transfers	5,000
Contingency	<u>455,000</u>
TOTAL REVENUE STABILIZATION FUND APPROPRIATION	<u>\$460,000</u>
UNAPPROPRIATED ENDING FUND BALANCE **	<u>\$1,740,000</u>

ROAD FUND

Personal Services	3,519,500
Materials & Services	3,552,830
Capital Outlay	920,000
Transfer to Bike Path	30,000
Transfer to Road Construction Grant Fund	1,500,000
Contingency	<u>500,000</u>
TOTAL ROAD FUND APPROPRIATION	<u>\$10,022,330</u>
UNAPPROPRIATED ENDING FUND BALANCE **	<u>\$2,702,370</u>

SB 1065 FUND

Capital Outlay	15,000
Contingency	<u>1,900</u>
TOTAL SB 1065 FUND APPROPRIATION	<u>\$16,900</u>

SHERIFF TRUST

Materials & Services	293,313
Capital Outlay	<u>0</u>
TOTAL SHERIFF TRUST FUND APPROPRIATION	<u>\$293,313</u>
UNAPPROPRIATED ENDING FUND BALANCE **	<u>\$0</u>

TECHNOLOGY FUND

Materials & Services	68,000
Capital Outlay	<u>0</u>
TOTAL TECHNOLOGY FUND APPROPRIATION	<u>\$68,000</u>
UNAPPROPRIATED ENDING FUND BALANCE **	<u>\$108,897</u>

TNT FUND

Materials & Services	14,630
TOTAL TNT FUND APPROPRIATION	<u>\$14,630</u>
UNAPPROPRIATED ENDING FUND BALANCE **	<u>\$1,324</u>

TRANSIENT LODGING TAX FUND

Materials & Services	1,984,990
Transfer to General Fund	1,672,350
Transfer to Road Fund	2,155,000
Transfer to Parks	100,000
Transfer to TLT Facilities	1,818,660
Transfer to GF/Sheriff	<u>45,000</u>

Transfer to GF/Facilities	64,000
Contingency	0
TOTAL TRANSIENT ROOM TAX FUND APPROPRIATION	<u>\$7,840,000</u>

TRANSIENT LODGING TAX FACILITIES FUND

Materials & Services	2,697,889
Capital Outlay	10,000
Transfer to General Fund	393,421
Transfer to Fair	250,000
Transfer to Parks	1,000,000
TOTAL TLT FACILITIES FUND APPROPRIATION	\$4,351,310

VEHICLE RESERVE FUND

Capital Outlay	26,910
Contingency	2,051
TOTAL VEHICLE RESERVE APPROPRIATION	\$28,961

VETERAN'S SERVICE FUND

Personal Services	383,860
Materials & Services	129,330
Capital Outlay	2,500
Contingency	300,000
TOTAL VETERAN'S SERVICE FUND APPROPRIATION	\$815,690
UNAPPROPRIATED ENDING FUND BALANCE **	\$332,610

VIDEO LOTTERY FUND

Materials & Services	174,649
Capital Outlay	10,000
Transfer to General Fund/Community Development	128,000
Transfer to General Fund/Community Development	64,000
TOTAL VIDEO LOTTERY FUND APPROPRIATION	\$376,649
UNAPPROPRIATED ENDING FUND BALANCE **	\$164,808

COMMUNITY DEV. WORKFORCE HOUSING FUND

Personal Services	296,520
Materials & Services	834,360
Capital Outlay	-
Transfer to General Fund	-
Contingency	50,000
TOTAL COMMUNITY DEV. WORKFORCE HOUSING APPROPRIATION	\$1,180,880
UNAPPROPRIATED ENDING FUND BALANCE **	\$82,716

AMERICAN RESCUE PLAN FUND

Materials & Services	75,280
Capital Outlay	-
TOTAL AMERICAN RESCUE PLAN APPROPRIATION	\$75,280

NATIONAL OPIOID SETTLEMENT

Personal Services	34,933
Materials & Services	325,120
Transfer to Health & Human Services	-
Contingency	409,517
TOTAL NATIONAL OPIOID SETTLEMENT APPROPRIATION	\$769,570

COSSUP

Materials & Services	583,140
Transfer to General Fund	-
TOTAL COSSUP APPROPRIATION	\$583,140

HB 4123 HOMELESS CONNECT

Materials & Services	339,790
TOTAL HB 4123 HOMELESS CONNECT APPROPRIATION	\$339,790

LIBRARY DEBT SERVICE FUND

Transfer to Library	0
TOTAL LIBRARY DEBT SERVICE APPROPRIATION	\$0
UNAPPROPRIATED ENDING FUND BALANCE **	\$0

ROAD DEBT SERVICE FUND

Debt Service	371,100
TOTAL ROAD DEBT SERVICE APPROPRIATION	\$371,100
UNAPPROPRIATED ENDING FUND BALANCE **	\$0

RADIO DEBT SERVICE FUND

Debt Service	1,842,750
TOTAL RADIO DEBT SERVICE APPROPRIATION	\$1,842,750
UNAPPROPRIATED ENDING FUND BALANCE **	\$0

BUILDING IMPROVEMENT FUND

Materials & Services	54,500
Capital Outlay	2,379,600
Transfer to General Fund	0

TOTAL BUILDING IMPROVEMENT FUND APPROPRIATION	<u>\$2,434,100</u>
COURTHOUSE ANNEX FUND	
Materials & Services	179,300
Capital Outlay	500,000
Transfer to General Fund	0
TOTAL COURTHOUSE ANNEX FUND APPROPRIATION	<u>\$679,300</u>
ROAD CONSTRUCTION GRANT PROJECTS FUND	
Materials & Services	970,000
Capital Outlay	6,050,000
Contingency	1,000,000
TOTAL ROAD CONST GRANT PROJ FUND APPROPRIATION	<u>\$8,020,000</u>
UNAPPROPRIATED ENDING FUND BALANCE **	\$2,390,000
RADIO FUND	
Materials & Services	\$99,500
Capital Outlay	\$15,143,390
TOTAL RADIO FUND APPROPRIATION	<u>\$15,242,890</u>
UNAPPROPRIATED ENDING FUND BALANCE **	\$13,759,610
BROADBAND	
Materials & Services	\$4,000,000
TOTAL BROADBAND FUND APPROPRIATION	<u>\$4,000,000</u>
PUBLIC SAFETY INITIATIVE/CODE ENFORCEMENT	
Materials & Services	\$347,000
TOTAL PUBLIC SAFETY INITIATIVE FUND APPROPRIATION	<u>\$347,000</u>
UNAPPROPRIATED ENDING FUND BALANCE **	\$140,000
CJC BEHAVIORAL HEALTH	
Personal Services	\$63,800
Materials & Services	\$213,866
TOTAL CJC BEHAVIORAL HEALTH FUND APPROPRIATION	<u>\$277,666</u>
CJC SPECIALTY COURT	
Materials & Services	\$45,360
TOTAL CJC SPECIALTY COURT FUND APPROPRIATION	<u>\$45,360</u>
CJC JAIL-BASED MEDICATIONS	
Materials & Services	\$143,052
TOTAL CJC JAIL-BASED MEDICATIONS FUND APPROPRIATION	<u>\$143,052</u>
UNAPPROPRIATED ENDING FUND BALANCE **	\$464,977
TOTAL APPROPRIATIONS ALL FUNDS	<u>\$142,519,523</u>
TOTAL UNAPPROPRIATED ENDING FUND BALANCE ALL FUNDS	<u>\$46,665,059</u>
GRAND TOTAL BUDGET	<u>\$189,184,582</u>

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