

TILLAMOOK COUNTY
FY2025-26 Annual Budget



General Fund Revenue by Department

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget	% Inc/Dec
01100	Board of County Commissioners	92	34,324	29,610	33,605	33,605	33,605	-	13.49%
01110	County Clerk/Elections	22,355	65,171	45,000	45,000	45,000	45,000	-	0.00%
01111	County Clerk/Recording	252,199	221,188	253,000	216,000	216,000	216,000	-	-14.62%
01112	County Clerk/BOPTA	-	-	-	1,000	1,000	1,000	-	
01113	County Clerk/Dog	7,606	6,977	5,600	6,600	6,600	6,600	-	17.86%
01120	Assessment	8,315	11,028	10,000	10,000	10,000	10,000	-	0.00%
01130	Tax	-	-	-	-	-	-	-	
01140	Surveyor	46,241	34,944	40,000	90,000	90,000	90,000	-	125.00%
01150	DCD/Administration	452,235	661,017	700,000	728,000	728,000	728,000	-	4.00%
01152	DCD/Planning	319,629	372,097	399,000	403,000	403,000	403,000	-	1.00%
01153	DCD/Sanitation	114,273	99,715	430,000	550,000	550,000	550,000	-	27.91%
01160	Land Sales	223,040	-	55,800	23,100	23,100	23,100	-	-58.60%
01161	Land Sales - Forester Expense	-	-	-	-	-	-	-	
01200	Treasurer	151	10	-	33,605	33,605	33,605	-	
01210	Human Resource	4,625	-	-	-	-	-	-	
01220	Information Services	5,391	640	300,000	-	-	-	-	
01221	Information Services/Intercounty	-	-	-	-	-	-	-	
01230	Custodian/Maintenance	193	9,956	-	235,235	235,235	235,235	-	
01240	Motorpool	-	-	-	-	-	-	-	
01300	General County Government	2,683,487	2,975,421	3,835,580	2,644,880	4,644,880	4,644,880	-	21.10%
01400	Non-Departmental	13,701,640	15,299,467	14,246,500	13,971,500	13,971,500	13,971,500	-	-1.93%
01500	Justice Court	201,996	207,329	275,000	275,000	275,000	275,000	-	0.00%
01510	Juvenile	75,407	126,831	112,850	106,400	106,400	106,400	-	-5.72%
01520	District Attorney	22	-	-	-	-	-	-	
01521	District Attorney/Child Support	-	-	-	-	-	-	-	
01522	District Attorney/Victims Asst	157,183	99,419	133,900	118,400	118,400	118,400	-	-11.58%
01523	District Attorney/CAMI	86,428	111,149	137,920	-	-	-	-	-100.00%
01530	Sheriff/Criminal	892,528	963,844	1,559,170	1,804,870	1,804,870	1,804,870	-	15.76%
01531	Sheriff/Jail	389,767	272,493	428,700	440,700	440,700	440,700	-	2.80%
01533	Sheriff/Marine	237,424	170,112	268,000	215,000	215,000	215,000	-	-19.78%
01540	Emergency Management	56,887	52,556	79,700	79,200	79,200	79,200	-	-0.63%
01550	Communications	6,021	5,306	8,820	8,820	8,820	8,820	-	0.00%
01600	Mental Health	-	-	-	-	-	-	-	
		19,945,135	21,800,995	23,354,150	22,039,915	24,039,915	24,039,915	-	
01400	Beginning Fund Balance	11,593,993	11,069,599	10,950,000	10,900,000	10,900,000	10,900,000	-	
	Total General Fund Revenue	31,539,128	32,870,595	34,304,150	32,939,915	34,939,915	34,939,915	-	

TILLAMOOK COUNTY
FY2025-26 Annual Budget



General Fund Expense by Department

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget	% Inc/Dec
01100	Board of County Commissioners	1,351,878	1,389,815	1,484,350	1,488,922	1,488,922	1,491,274	-	0.31%
01110	County Clerk/Elections	267,858	255,593	316,850	350,567	350,567	354,239	-	10.64%
01111	County Clerk/Recording	239,969	225,769	240,650	254,344	254,344	256,529	-	5.69%
01112	County Clerk/BOPTA	33,651	33,369	37,150	40,236	40,236	40,316	-	8.31%
01113	County Clerk/Dog	38,646	45,145	42,400	42,600	42,600	42,600	-	0.47%
01120	Assessment	1,644,474	1,804,277	1,982,900	1,996,369	1,996,369	2,000,100	-	0.68%
01130	Tax	197,545	209,001	238,800	253,997	253,997	253,997	-	6.36%
01140	Surveyor	361,382	398,158	442,120	471,544	471,544	472,483	-	6.66%
01150	DCD/Administration	395,157	380,918	520,600	542,502	542,502	523,448	-	4.21%
01152	DCD/Planning	588,337	566,706	583,350	725,183	725,183	726,141	-	24.31%
01153	DCD/Sanitation	209,063	310,638	605,250	638,466	638,466	610,269	-	5.49%
01160	Land Sales	64,512	13,203	31,900	23,100	23,100	23,100	-	-27.59%
01161	Land Sales - Forester Expense	-	-	-	-	-	-	-	-
01200	Treasurer	564,707	624,547	724,800	694,561	694,561	695,972	-	-4.17%
01210	Human Resource	689,234	714,996	774,050	753,794	753,794	738,926	-	-2.62%
01220	Information Services	846,715	827,190	1,080,340	1,088,362	1,088,362	1,090,820	-	0.74%
01221	Information Services/Intercounty	300,566	431,614	854,000	519,300	519,300	519,300	-	-39.19%
01230	Custodian/Maintenance	440,181	404,727	491,550	720,326	720,326	721,181	-	46.54%
01240	Motorpool	-	-	500	500	500	500	-	0.00%
01300	General County Government	1,133,455	1,160,576	1,770,000	1,266,300	1,266,300	1,306,300	-	-28.46%
01400	Non-Departmental	1,246,751	784,636	1,329,100	2,880,170	1,205,160	1,205,160	-	-9.33%
01500	Justice Court	438,180	472,513	509,800	619,643	623,443	625,062	-	22.29%
01510	Juvenile	568,270	665,049	775,950	825,492	825,492	827,010	-	6.38%
01520	District Attorney	840,485	964,929	1,143,350	1,309,684	1,309,684	1,311,731	-	14.55%
01522	District Attorney/Victims Asst	213,166	204,688	233,280	226,440	226,440	226,929	-	-2.93%
01523	District Attorney/CAMI	84,284	129,683	275,700	-	-	12,500	-	-100.00%
01530	Sheriff/Criminal	3,670,140	4,217,247	4,882,040	5,283,655	5,283,655	5,322,874	-	8.23%
01531	Sheriff/Jail	3,293,164	3,551,361	4,482,150	4,760,923	4,760,923	4,805,847	-	6.22%
01533	Sheriff/Marine	216,198	222,873	346,750	352,505	352,505	356,824	-	1.66%
01540	Emergency Management	248,550	247,470	291,900	284,587	284,587	284,903	-	-2.51%
01550	Communications	273,524	173,771	337,180	259,427	259,427	259,807	-	-23.06%
01600	Mental Health	4,837	1,285	5,000	5,000	5,000	5,000	-	0.00%
		20,464,877	21,431,749	26,833,760	28,678,499	27,007,289	27,111,139	-	
01410	Contingency	-	-	970,390	1,400,000	1,433,270	1,328,776	-	47.70%
01410	Unappropriated	11,074,251	11,438,845	6,500,000	4,500,000	6,500,000	6,500,000	-	0.00%
	Total General Fund Expense	31,539,128	32,870,594	34,304,150	34,578,499	34,940,559	34,939,915	-	

Total Budget: 27,111,139.26

(no use of unappropriated)

01100	Board of County Commissioners	1,488,921.53	5.49%
01110	County Clerk/Elections	350,566.59	1.29%
01111	County Clerk/Recording	254,344.23	0.94%
01112	County Clerk/BOPTA	40,236.14	0.15%
01113	County Clerk/Dog	42,600.00	0.16%
01120	Assessment	1,996,368.50	7.36%
01130	Tax	253,997.18	0.94%
01140	Surveyor	471,543.94	1.74%
01150	DCD/Administration	542,501.52	2.00%
01152	DCD/Planning	725,183.43	2.67%
01153	DCD/Sanitation	638,465.67	2.35%
01160	Land Sales	23,100.00	0.09%
01161	Land Sales - Forester Expense	-	0.00%
01200	Treasurer	694,561.31	2.56%
01210	Human Resource	753,793.90	2.78%
01220	Information Services	1,088,362.29	4.01%
01221	Information Services/Intercounty	519,300.00	1.92%
01230	Custodian/Maintenance	720,326.25	2.66%
01240	Motorpool	500.00	0.00%
01300	General County Government	1,266,300.00	4.67%
01400	Non-Departmental	1,205,160.00	4.45%
01500	Justice Court	623,443.02	2.30%
01510	Juvenile	825,492.43	3.04%
01520	District Attorney	1,309,683.52	4.83%
01521	District Attorney/Child Support	-	0.00%
01522	District Attorney/Victims Asst	226,440.23	0.84%
01523	District Attorney/CAMI	-	0.00%
01530	Sheriff/Criminal	5,283,654.73	19.49%
01531	Sheriff/Jail	4,760,923.20	17.56%
01533	Sheriff/Marine	352,505.29	1.30%
01540	Emergency Management	284,586.63	1.05%
01550	Communications	259,427.03	0.96%
01600	Mental Health	5,000.00	0.02%

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 010
Department: 01100

		2022-2023	2023-2024	2024-2025	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Board of County Commissioners		Account No.	Actuals	Actuals	Budget			
Departmental Revenue								
State Grants	4250	-	25,096	-	-	-	-	-
Refunds & Reimbursements	4670	92	9,228	-	-	-	-	-
Miscellaneous Revenue	4690	-	-	-	-	-	-	-
Sale of Assets	4695	-	-	-	-	-	-	-
Intercounty/COSSUP	4718	-	-	-	10,915	10,915	10,915	-
Intercounty/CJC BHD	4719	-	-	-	7,745	7,745	7,745	-
Intercounty/CJC Jail Based	4720	-	-	-	14,945	14,945	14,945	-
Transfer from COSSUP	4827	-	-	29,610	-	-	-	-
Total Revenues		92	34,324	29,610	33,605	33,605	33,605	-
Departmental Expense								
Personal Services								
Salaries								
Elected Official	5001	272,261	275,084	286,400	293,700	293,700	293,700	-
Management/Supervisory	5200	267,013	285,762	300,600	333,700	333,700	333,700	-
Administrative/Clerical	5400	113,438	122,500	132,200	148,500	148,500	148,500	-
Part-Time/Temporary	5600	1,252	-	-	-	-	-	-
Leave Buy Out	5897	1,118	-	8,400	9,300	9,300	9,300	-
Overtime	5899	319	-	2,000	-	-	-	-
Total Salaries		655,400	683,345	729,600	785,200	785,200	785,200	-
Taxes & Benefits								
Employer's FICA	5950	48,017	51,238	58,200	62,800	62,800	62,800	-
OR Paid Family Medical Leave	5952	1,322	2,568	2,900	3,200	3,200	3,200	-
Worker Compensation	5955	877	1,165	1,800	1,800	1,800	1,800	-
Unemployment	5960	-	-	-	-	-	-	-
Health & Life Insurance	5965	126,997	124,031	122,500	110,452	110,452	110,790	-
Retirement	5970	214,827	234,886	257,500	228,849	228,849	230,862	-
Retirement - OPSRP	5971	-	-	-	11,211	11,211	11,211	-
VEBA	5980	9,430	9,430	12,800	9,660	9,660	9,660	-
Total Taxes & Benefits		401,469	423,318	455,700	427,972	427,972	430,324	-
Total Personal Services		1,056,869	1,106,663	1,185,300	1,213,172	1,213,172	1,215,524	-
Total Full-Time Equivalent		6.80	6.80	6.80	6.80	6.80	6.80	-
Materials & Services								
Office Supplies	6001	1,699	1,260	2,500	2,500	2,500	2,500	-
Non-Capital Equipment	6004	1,376	-	-	500	500	500	-
Computer Software & Licensing	6009	582	15,567	16,230	17,400	17,400	17,400	-
Computer Supplies	6011	66	75	100	100	100	100	-
Fuel & Lubricants	6030	-	-	-	-	-	-	-
Printing & Advertising	7001	1,450	731	2,500	2,000	2,000	2,000	-
Books & Publications	7003	120	1,127	500	1,230	1,230	1,230	-
Postage & Shipping	7005	-	11	-	-	-	-	-
Telephone	7007	2,210	190	-	-	-	-	-
Public Relations	7022	2,595	2,867	3,200	3,400	3,400	3,400	-
Memberships & Dues	7050	34,448	31,580	39,000	38,800	38,800	38,800	-
Training/Travel/Mileage	7080	30,136	26,132	50,420	32,420	32,420	32,420	-
Contracted Services	7105	92,483	16,640	20,000	20,000	20,000	20,000	-
Legal	7110	125,154	184,489	162,100	156,400	156,400	156,400	-

TILLAMOOK COUNTY
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		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Board of County Commissioners	Account No.				Budget	Budget	Budget	Budget
R&M/Office Equipment	7601	886	-	500	500	500	500	
R&M/Vehicles	7603	-	-	-	-	-	-	
Permit Fees	7650	-	-	-	-	-	-	
Rebates & Refunds	7880	65	-	-	-	-	-	
Misc Materials & Services	7899	205	956	-	500	500	500	
Total Materials & Services		293,474	281,624	297,050	275,750	275,750	275,750	-
Capital Outlay								
Computers/Office Equipment	9020	1,535	1,528	2,000	-	-	-	
Total Capital Outlay		1,535	1,528	2,000	-	-	-	-
Total Expenditures		1,351,878	1,389,815	1,484,350	1,488,922	1,488,922	1,491,274	-
BOCC Revenues minus Expenditures		(1,351,785)	(1,355,491)	(1,454,740)	(1,455,317)	(1,455,317)	(1,457,669)	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Personal Services		1,056,869	1,106,663	1,185,300	1,213,172	1,213,172	1,215,524	-
Total Materials & Services		293,474	281,624	297,050	275,750	275,750	275,750	-
Total Capital Outlay		1,535	1,528	2,000	-	-	-	-
Board of County Commissioners Totals		1,351,878	1,389,815	1,484,350	1,488,922	1,488,922	1,491,274	-

TILLAMOOK COUNTY
FY2024-25 Annual Budget



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

			2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
County Clerk	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget	
Departmental Revenue									
State Grants	4250	5,000	-	-	-	-	-	-	
County Clerk Fees	4302	1	-	-	-	-	-	-	
Recording Fees	4303	60	-	-	-	-	-	-	
Federal Grants	4225	-	-	-	-	-	-	-	
Elections	4304	8,119	64,553	45,000	45,000	45,000	45,000		
Refunds & Reimbursements	4670	9,175	219	-	-	-	-		
Sale of Assets	4695	-	400	-	-	-	-		
Subtotal - Elections	01110	22,355	65,171	45,000	45,000	45,000	45,000	-	
County Clerk Fees	4302	84,109	70,502	75,000	75,000	75,000	75,000		
Recording Fees	4303	164,676	147,135	175,000	140,000	140,000	140,000		
Lien Fees	4305	1,497	1,745	2,000	1,000	1,000	1,000		
Refunds & Reimbursements	4670	0	-	-	-	-	-		
Miscellaneous Revenue	4690	1,918	1,807	1,000	-	-	-		
Subtotal - Recording	01111	252,199	221,188	253,000	216,000	216,000	216,000	-	
PVAB Fees	4307	-	-	-	1,000	1000	1,000		
Subtotal - PVAB	01112	-	-	-	1,000	1,000	1,000	-	
Dog Licenses	4130	6,878	6,595	5,000	6,000	6,000	6,000		
Dog License Program Income	4690	729	382	600	600	600	600		
Subtotal - Dog	01113	7,606	6,977	5,600	6,600	6,600	6,600	-	
Total Revenues		282,160	293,337	303,600	268,600	268,600	268,600	-	
Elections Expense									
Personal Services	01110								
Salaries									
Elected Official	5001	42,589	41,736	44,900	45,100	45,100	45,100		
Management/Supervisory	5200	33,032	18,661	26,800	29,500	29,500	29,500		
Administrative/Clerical	5400	20,970	35,685	42,400	46,100	46,100	47,200		
Part-Time/Temporary	5600	11,279	6,546	15,000	15,000	15,000	15,000		
AFSCME Incentive	5750	-	-	450	935	935	935		
Out of Class	5896	-	-	-	-	-	-		
Leave Buy Out	5897	-	7,513	1,400	1,500	1,500	1,500		
Overtime	5899	-	-	2,500	2,500	2,500	2,500		
Total Salaries		107,870	110,140	133,450	140,635	140,635	141,735	-	
Taxes & Benefits									
Employer's FICA	5950	7,823	7,994	9,500	9,800	9,800	11,300		
OR Paid Family Medical Leave	5952	204	418	500	500	500	600		
Worker Compensation	5955	141	112	1,000	500	500	600		
Health & Life Insurance	5965	25,953	29,979	40,100	42,790	42,790	42,922		
Retirement	5970	38,384	38,429	40,800	40,761	40,761	41,501		
Retirement - OPSRP	5971	-	-	-	-	-	-		
VEBA	5980	1,900	1,964	3,600	2,581	2,581	2,581		
Total Taxes & Benefits		74,404	78,897	95,500	96,932	96,932	99,504	-	
Total Personal Services		182,274	189,037	228,950	237,567	237,567	241,239	-	
Total Full-Time Equivalent		1.87	1.87	1.87	1.87	1.87	1.87		

TILLAMOOK COUNTY
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		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Account No.	Actuals	Actuals	Budget	Requested	Proposed	Approved
						Budget	Budget	Adopted
								Budget
County Clerk								
Materials & Services								
Office Supplies	6001	716	4,770	2,500	9,000	9,000	9,000	
Non-Capital Equipment	6004	1,435	367	3,100	4,500	4,500	4,500	
Computer Software & Licensing	6009	25,658	26,393	26,500	29,000	29,000	29,000	
Computer Supplies	6011	67	-	-	-	-	-	
Printing & Advertising	7001	27,899	23,388	30,000	30,000	30,000	30,000	
Books & Publications	7003	120	-	-	-	-	-	
Postage & Shipping	7005	12,487	6,131	10,000	10,000	10,000	10,000	
Insurance & Deductibles	7020	76	-	-	-	-	-	
Memberships & Dues	7050	183	292	500	700	700	700	
Travel/Training/Mileage	7080	2,825	2,168	3,000	4,500	4,500	4,500	
Contracted Services	7105	42	1,100	8,000	15,000	15,000	15,000	
Legal	7110	12,097	450	-	-	-	-	
R&M/Office Equipment	7601	1,120	-	3,000	3,000	3,000	3,000	
Storage Rental	7611	860	850	1,000	1,200	1,200	1,200	
Rebates & Refunds	7880	-	648	300	-	-	-	
Misc Materials & Services	7899	-	-	-	-	-	-	
Total Materials & Services		85,583	66,556	87,900	106,900	106,900	106,900	-
Capital Outlay								
Computers/Office Equipment	9020	-	-	-	6,100	6,100	6,100	-
Total Capital Outlay		-	-	-	6,100	6,100	6,100	-
Total Election Expenditures		267,858	255,593	316,850	350,567	350,567	354,239	-
Election Revenues minus Expenditures		(245,503)	(190,422)	(271,850)	(305,567)	(305,567)	(309,239)	-
Recording Expense 01111								
Personal Services								
Salaries								
Elected Official	5001	42,589	41,736	44,900	45,100	45,100	45,100	
Management/Supervisory	5200	33,032	18,661	26,800	29,500	29,500	29,500	
Administrative/Clerical	5400	51,158	36,349	43,200	47,000	47,000	48,100	
AFSCME Incentive	5750	-	-	500	945	945	945	
Out of Class	5896	-	-	-	-	-	-	
Leave Buy Out	5897	1,479	7,513	1,400	1,500	1,500	1,500	
Overtime	5899	-	-	1,000	1,000	1,000	1,000	
Total Salaries		128,259	104,259	117,800	125,045	125,045	126,145	-
Taxes & Benefits								
Employer's FICA	5950	9,328	7,541	9,300	9,900	9,900	10,100	
OR Paid Family Medical Leave	5952	240	394	500	500	500	500	
Worker Compensation	5955	149	109	500	500	500	500	
Unemployment	5960	-	-	-	-	-	-	
Health & Life Insurance	5965	32,421	30,034	40,500	43,213	43,213	43,347	
Retirement	5970	39,396	38,729	41,100	41,078	41,078	41,829	
Retirement - OPSRP	5971	-	-	-	-	-	-	
VEBA	5980	2,833	1,983	3,600	2,608	2,608	2,608	
Total Taxes & Benefits		84,367	78,790	95,500	97,799	97,799	98,884	-
Total Personal Services		212,625	183,050	213,300	222,844	222,844	225,029	-
Total Full-Time Equivalent		1.89	1.89	1.89	1.89	1.89	1.89	-

TILLAMOOK COUNTY
FY2024-25 Annual Budget



		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
County Clerk	Account No.				Budget	Budget	Budget	Budget
Materials & Services								
Office Supplies	6001	4,442	12,450	5,000	6,200	6,200	6,200	
Non-Capital Equipment	6004	5,713	-	2,500	3,850	3,850	3,850	
Computer Software & Licensing	6009	11,245	12,574	13,200	13,500	13,500	13,500	
Printing & Advertising	7001	-	249	250	250	250	250	
Books & Publications	7003	-	70	500	500	500	500	
Telephone	7007	-	-	-	-	-	-	
Bank Fees	7013	-	-	-	-	-	-	
Memberships & Dues	7050	183	292	500	700	700	700	
Travel/Training/Mileage	7080	728	1,936	900	1,500	1,500	1,500	
Contracted Services	7105	-	11,913	-	-	-	-	
R&M/Office Equipment	7601	1,612	1,695	4,000	4,000	4,000	4,000	
Rebates & Refunds	7880	225	221	500	500	500	500	
Storage/Rental	7899	-	87	-	500	500	500	
Total Materials & Services		24,148	41,486	27,350	31,500	31,500	31,500	-
Capital Outlay								
Computers/Office Equipment	9020	3,195	1,234	-	-	-	-	-
Total Capital Outlay		3,195	1,234	-	-	-	-	-
Total Recording Expenditures		239,969	225,769	240,650	254,344	254,344	256,529	-
Recording Revenues minus Expenditures		12,230	(4,581)	12,350	12,350	(38,344)	(40,529)	-
BOPTA Expense 01112								
Personal Services								
Salaries								
Elected Official	5001	3,549	6,177	3,800	3,800	3,800	3,800	
Management/Supervisory	5200	14,502	8,193	11,800	13,000	13,000	13,000	
Administrative/Clerical	5400	729	2,025	900	1,000	1,000	1,000	
AFSCME Incentive	5750	-	-	50	120	120	120	
Out of Class	5896	-	-	-	-	-	-	
Leave Buy Out	5897	15	1,232	300	1,500	1,500	1,500	
Overtime	5899	-	-	500	500	500	500	
Total Salaries		18,795	17,627	17,350	19,920	19,920	19,920	-
Taxes & Benefits								
Employer's FICA	5950	1,345	1,265	1,400	1,500	1,500	1,500	
OR Paid Family Medical Leave	5952	36	66	100	100	100	100	
Worker Compensation	5955	36	17	400	400	400	400	
Unemployment	5960	-	-	-	-	-	-	
Health & Life Insurance	5965	4,282	5,071	6,100	6,474	6,474	6,494	
Retirement	5970	6,416	6,503	5,900	5,961	5,961	6,021	
Retirement - OPSRP	5971	-	-	-	-	-	-	
VEBA	5980	327	308	500	331	331	331	
Total Taxes & Benefits		12,442	13,230	14,400	14,766	14,766	14,846	-
Total Personal Services		31,236	30,857	31,750	34,686	34,686	34,766	-
Total Full-Time Equivalent		0.24	0.24	0.24	0.24	0.24	0.24	
Materials & Services								
Office Supplies	6001	-	-	200	400	400	400	
Computer Software & Licensing	6009	1,433	1,526	1,750	1,750	1,750	1,750	

TILLAMOOK COUNTY
FY2024-25 Annual Budget



County Clerk	Account No.	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Printing & Advertising	7001	-	-	100	100	100	100	
Books & Publications	7003	-	-	300	-	-	-	
Memberships & Dues	7050	183	-	250	300	300	300	
Travel/Training/Mileage	7080	498	176	1,300	1,500	1,500	1,500	
Professional Services	7101	300	810	1,500	1,500	1,500	1,500	
Total Materials & Services		2,414	2,512	5,400	5,550	5,550	5,550	-
Total BOPTA Expenditures		33,651	33,369	37,150	40,236	40,236	40,316	-
BOPTA Revenues minus Expenditures		(33,651)	(33,369)	(37,150)	(40,236)	(40,236)	(40,316)	-
Dog Expense	01113							
Materials & Services								
Office Supplies	6001	561	218	600	800	800	800	
Non-Capital Equipment	6004	-	-	-	-	-	-	
Computer Software & Licensing	6009	448	448	550	550	550	550	
Contracted Services	7105	37,322	44,388	41,150	41,150	41,150	41,150	
Rebates & Refunds	7880	315	91	100	100	100	100	
Total Materials & Services		38,646	45,145	42,400	42,600	42,600	42,600	-
Total Dog Expenditures		38,646	45,145	42,400	42,600	42,600	42,600	-
Dog Revenues minus Expenditures		(31,040)	(38,168)	(36,800)	(36,000)	(36,000)	(36,000)	-
Total Clerk Revenues minus Expenditures		(297,963)	(266,540)	(333,450)	(419,147)	(419,147)	(425,084)	-
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2025 - June 30, 2026								
Total Personal Services		426,136	402,944	474,000	495,097	495,097	501,034	-
Total Materials & Services		150,791	155,699	163,050	186,550	186,550	186,550	-
Total Capital Outlay		3,195	1,234	-	6,100	6,100	6,100	-
County Clerk Totals		580,122	559,876	637,050	687,747	687,747	693,684	-

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 - \$161,727

Property Valuation Appeals Board (PVAB)

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 010
Department: 01120

Assessor	Account No.	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Budget	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Departmental Revenue								
A & T CAFFA*								
Refunds & Reimbursements	4670	19	5,070	-	-	-	-	
Miscellaneous Revenue	4690	8,296	5,958	10,000	10,000	10,000	10,000	
Total Revenues		8,315	11,028	10,000	10,000	10,000	10,000	-
Departmental Expense								
Personal Services								
Salaries								
Elected Official	5001	93,810	94,788	98,700	104,200	104,200	104,200	
Management/Supervisory	5200	167,722	173,891	181,000	144,500	144,500	144,500	
Professional/Technical	5300	586,160	641,697	697,300	774,500	774,500	774,500	
Administrative/Clerical	5400	17,364	39,726	43,500	-	-	-	
AFSCME Incentive	5750	-	-	7,200	7,500	7,500	7,500	
Leave Buy Out	5897	-	-	42,500	17,700	17,700	17,700	
Overtime	5899	-	-	-	-	-	-	
Total Salaries		865,056	950,102	1,070,200	1,048,400	1,048,400	1,048,400	-
Taxes & Benefits								
Employer's FICA	5950	63,670	69,768	83,100	83,300	83,300	83,300	
OR Paid Family Medical Leave	5952	1,783	3,648	4,100	4,100	4,100	4,100	
Worker Compensation	5955	6,389	5,479	11,500	11,500	11,500	11,500	
Unemployment	5960	-	-	-	-	-	-	
Health & Life Insurance	5965	236,795	270,533	259,900	323,827	323,827	324,828	
Retirement	5970	312,138	334,844	365,300	310,388	310,388	313,118	
Retirement - OPSRP	5971	-	-	-	9,969	9,969	9,969	
VEBA	5980	18,860	20,700	28,200	20,700	20,700	20,700	
Uniform Allowance	5990	2,231	2,250	2,300	2,285	2,285	2,285	
Total Taxes & Benefits		641,866	707,222	754,400	766,069	766,069	769,800	-
Total Personal Services		1,506,922	1,657,324	1,824,600	1,814,469	1,814,469	1,818,200	-
Total Full-Time Equivalent		15.00	15.00	15.00	15.00	15.00	15.00	
Materials & Services								
Office Supplies	6001	3,382	4,211	5,000	6,000	6,000	6,000	
Non-Capital Equipment	6004	-	-	2,000	2,000	2,000	2,000	
Computer Software & Licensing	6009	111,370	119,222	125,000	145,000	145,000	145,000	
Fuel & Lubricants	6030	2,317	2,250	3,000	3,000	3,000	3,000	
Uniforms	6251	360	-	-	2,000	2,000	2,000	
Books & Publications	7003	1,961	1,686	3,000	2,500	2,500	2,500	
Postage & Shipping	7005	-	-	100	-	-	-	
Telephone	7007	190	-	-	-	-	-	
Memberships & Dues	7050	1,440	1,440	3,000	2,500	2,500	2,500	
Training/Travel/Mileage	7080	8,592	5,997	8,000	11,000	11,000	11,000	
Contracted Services	7105	126	-	2,500	-	-	-	
R&M/Office Equipment	7601	1,633	5,554	2,000	2,000	2,000	2,000	
R&M/Vehicles	7603	3,987	5,351	3,000	4,000	4,000	4,000	
Permit Fees	7650	-	-	-	-	-	-	
Misc Materials & Services	7899	-	-	200	400	400	400	
Total Materials & Services		135,357	145,711	156,800	180,400	180,400	180,400	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Assessor	Account No.	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Budget	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Capital Outlay								
Computers/Office Equipment	9020	1,251	1,241	1,500	1,500	1,500	1,500	
Vehicles	9030	944	-	-	-	-	-	
Total Capital Outlay		2,195	1,241	1,500	1,500	1,500	1,500	-
Total Expenditures		1,644,474	1,804,277	1,982,900	1,996,369	1,996,369	2,000,100	-
Assessor Revenues minus Expenditures		(1,636,160)	(1,793,248)	(1,972,900)	(1,986,369)	(1,986,369)	(1,990,100)	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Personal Services		1,506,922	1,657,324	1,824,600	1,814,469	1,814,469	1,818,200	-
Total Materials & Services		135,357	145,711	156,800	180,400	180,400	180,400	-
Total Capital Outlay		2,195	1,241	1,500	1,500	1,500	1,500	-
Assessor Totals		1,644,474	1,804,277	1,982,900	1,996,369	1,996,369	2,000,100	-

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

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 010
Department: 01130

Tax	Account No.	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Departmental Revenue								
Miscellaneous Revenue	4690	-	-	-	-	-	-	-
Total Revenues		-	-	-	-	-	-	-
Departmental Expense								
Personal Services								
Salaries								
Administrative Clerical	5400	101,748	113,035	117,800	119,000	119,000	119,000	
AFSCME Incentive	5750	-	-	1,200	1,000	1,000	1,000	
Out of Class	5896	-	-	-	-	-	-	
Leave Buy Out	5897	1,028	-	2,300	2,300	2,300	2,300	
Overtime	5899	389	-	2,000	2,000	2,000	2,000	
Total Salaries		103,165	113,035	123,300	124,300	124,300	124,300	-
Taxes & Benefits								
Employer's FICA	5950	7,816	8,563	9,700	9,900	9,900	9,900	
OR Paid Family Medical Leave	5952	213	448	500	500	500	500	
Worker Compensation	5955	129	108	300	300	300	300	
Unemployment	5960	-	-	-	-	-	-	
Health & Life Insurance	5965	10,058	10,349	9,900	29,261	29,261	29,261	
Retirement	5970	35,644	39,251	42,200	40,576	40,576	40,576	
Retirement - OPSRP	5971	-	-	-	-	-	-	
VEBA	5980	2,645	2,760	3,800	2,760	2,760	2,760	
Total Taxes & Benefits		56,506	61,479	66,400	83,297	83,297	83,297	-
Total Personal Services		159,671	174,514	189,700	207,597	207,597	207,597	-
Total Full-Time Equivalent		2.00	2.00	2.00	2.00	2.00	2.00	
Materials & Services								
Office Supplies	6001	1,379	554	500	1,000	1,000	1,000	
Non-Capital Equipment	6004	2,985	-	1,600	1,600	1,600	1,600	
Computer Software & Licensing	6009	-	100	1,000	500	500	500	
Printing & Advertising	7001	645	651	1,000	1,000	1,000	1,000	
Books & Publications	7003	-	-	-	-	-	-	
Postage & Shipping	7005	14,765	15,953	18,000	18,000	18,000	18,000	
Telephone	7007	86	-	-	-	-	-	
Memberships & Dues	7050	325	325	600	600	600	600	
Training/Travel/Mileage	7080	3,741	3,431	4,000	6,000	6,000	6,000	
Contracted Services	7105	6,530	8,742	7,700	9,000	9,000	9,000	
R&M/Office Equipment	7601	698	-	1,000	1,000	1,000	1,000	
Permit Fees	7650	60	-	-	-	-	-	
Tax Foreclosures	7830	5,200	3,609	12,000	6,000	6,000	6,000	
Misc Materials & Services	7899	-	-	200	200	200	200	
Total Materials & Services		36,414	33,365	47,600	44,900	44,900	44,900	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Tax	Account No.	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Budget	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Capital Outlay								
Computers/Office Equipment	9020	1,459	1,123	1,500	1,500	1,500	1,500	
Total Capital Outlay		1,459	1,123	1,500	1,500	1,500	1,500	-
Total Expenditures		197,545	209,001	238,800	253,997	253,997	253,997	-
Tax Revenues minus Expenditures		(197,545)	(209,001)	(238,800)	(253,997)	(253,997)	(253,997)	-
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2025 - June 30, 2026								
Total Personal Services		159,671	174,514	189,700	207,597	207,597	207,597	-
Total Materials & Services		36,414	33,365	47,600	44,900	44,900	44,900	-
Total Capital Outlay		1,459	1,123	1,500	1,500	1,500	1,500	-
Tax Department Totals		197,545	209,001	238,800	253,997	253,997	253,997	-

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

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 010
Department: 01140

			2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
Surveyor		Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Departmental Revenue									
	Fees	4301	46,236	34,869	40,000	90,000	90,000	90,000	
	Refunds & Reimbursements	4670	5	75	-	-	-	-	
Total Revenues			46,241	34,944	40,000	90,000	90,000	90,000	-
Departmental Expense									
Personal Services									
Salaries									
	Department Head	5100	77,061	83,034	86,500	91,300	91,300	91,300	
	Professional/Technical	5300	51,205	55,505	59,200	68,200	68,200	68,200	
	Administrative Clerical	5400	11,858	8,530	15,400	13,100	13,100	13,100	
	Skilled/Service/Maintenance	5500	26,440	50,321	52,600	60,400	60,400	60,400	
	Part-Time/Temporary	5600	-	-	-	-	-	-	
	AFSCME Incentive	5750	-	-	1,500	1,415	1,415	1,415	
	Leave Buy Out	5897	2,586	1,710	4,200	4,500	4,500	4,500	
	Overtime	5899	-	-	-	-	-	-	
Total Salaries			169,152	199,099	219,400	238,915	238,915	238,915	-
Taxes & Benefits									
	Employer's FICA	5950	12,341	14,568	17,500	19,000	19,000	19,000	
	OR Paid Family Medical Leave	5952	355	762	900	1,000	1,000	1,000	
	Worker Compensation	5955	1,775	1,347	3,100	3,400	3,400	3,400	
	Unemployment	5960	-	-	-	-	-	-	
	Health & Life Insurance	5965	66,942	76,856	77,400	79,093	79,093	79,338	
	Retirement	5970	62,956	66,770	73,900	78,876	78,876	79,570	
	Retirement - OPSRP	5971				-	-	-	
	VEBA	5980	3,416	3,777	5,500	3,905	3,905	3,905	
	Uniform Allowance	5990	383	604	700	2,285	2,285	2,285	
Total Taxes & Benefits			148,168	164,682	179,000	187,559	187,559	188,498	-
Total Personal Services			317,319	363,782	398,400	426,474	426,474	427,413	-
Total Full-Time Equivalent			2.83	2.55	2.83	2.83	2.83	2.83	
Materials & Services									
	Office Supplies	6001	1,423	2,105	1,500	1,500	1,500	1,500	
	Non-Capital Equipment	6004	2,197	886	3,300	3,300	3,300	3,300	
	Operating Supplies	6005	240	380	700	700	700	700	
	Small Tools & Minor Equipment	6007	200	-	200	200	200	200	
	Computer Software & Licensing	6009	-	-	-	-	-	-	
	Computer Supplies	6011	-	-	300	300	300	300	
	Fuel & Lubricants	6030	1,290	1,238	2,000	1,500	1,500	1,500	
	Uniforms (Safety Equipment)	6251	9	218	-	-	-	-	
	Printing & Advertising	7001	63	-	-	-	-	-	
	Books & Publications	7003	70	70	100	100	100	100	
	Postage & Shipping	7005	-	61	-	-	-	-	
	Network Fees	7012	90	90	120	120	120	120	
	Memberships & Dues	7050	420	420	450	450	450	450	
	Travel/Training/Mileage	7080	538	1,173	1,200	1,200	1,200	1,200	
	Contracted Services	7105	-	-	-	-	-	-	
	Rent	7401	17,453	19,642	21,400	21,400	21,400	21,400	
	Utilities	7410	3,581	2,679	4,200	4,200	4,200	4,200	

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Surveyor	Account No.	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Budget	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Janitorial Services	7430	1,882	2,128	2,250	2,250	2,250	2,250	
Janitorial Supplies	7431	183	189	500	300	300	300	
R&M/Building & Grounds	7450	237	26	300	300	300	300	
R&M/Office Equipment	7601	2,889	2,889	3,200	-	-	-	
R&M/Vehicles	7603	682	183	2,000	2,000	2,000	2,000	
Total Materials & Services		33,448	34,377	43,720	39,820	39,820	39,820	-
Capital Outlay								
Computers/Office Equipment	9020	-	-	-	5,250	5,250	5,250	
Vehicles	9030	10,615	-	-	-	-	-	-
Total Capital Outlay		10,615	-	-	5,250	5,250	5,250	-
Total Expenditures		361,382	398,158	442,120	471,544	471,544	472,483	-
Surveyor Revenues minus Expenditures		(315,140)	(363,215)	(402,120)	(381,544)	(381,544)	(382,483)	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Personal Services		317,319	363,782	398,400	426,474	426,474	427,413	-
Total Materials & Services		33,448	34,377	43,720	39,820	39,820	39,820	-
Total Capital Outlay		10,615	-	-	5,250	5,250	5,250	-
Surveyor Totals		361,382	398,158	442,120	471,544	471,544	472,483	-

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

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 010
Department: 01150, 01152, 01153

		2022-2023	2023-2024	2024-2025	2025-2026 Requested	2025-2026 Proposed	2025-2026 Approved	2025-2026 Adopted
Department of Community Development	Account No.	Actuals	Actuals	Budget	Budget	Budget	Budget	Budget
Departmental Revenue								
Short Term Rental Permit Fee	4117	302,014	368,088	400,000	420,000	420,000	420,000	
Planning & Zoning Fees	4317	147	-	-	-	-	-	
Technology Fee	4365	-	162,735	130,000	130,000	130,000	130,000	
Refunds & Reimbursements	4670	2	490	-	3,000	3,000	3,000	
Miscellaneous Revenue	4690	-	-	15,000	20,000	20,000	20,000	
Transfer from Transient Lodging Tax	4808	150,072	129,705	155,000	155,000	155,000	155,000	
Subtotal - Administration	01150	452,235	661,017	700,000	728,000	728,000	728,000	-
Federal Grants	4225	-	-	28,000	28,000	28,000	28,000	
State Grants	4250	-	-	-	-	-	-	
Planning & Zoning Fees	4317	209,606	250,736	250,000	250,000	250,000	250,000	
Refunds & Reimbursements	4670	23	361	-	3,000	3,000	3,000	
Transfer from Video Lottery	4811	110,000	121,000	121,000	122,000	122,000	122,000	
Subtotal - Planning	01152	319,629	372,097	399,000	403,000	403,000	403,000	-
Sanitation Fees	4319	114,269	99,659	150,000	150,000	150,000	150,000	
Federal Grants	4225	-	-	-	350,000	350,000	350,000	
Refunds & Reimbursements	4670	4	56	280,000	50,000	50,000	50,000	
Subtotal - Sanitation	01153	114,273	99,715	430,000	550,000	550,000	550,000	-
Total Revenues		886,137	1,132,829	1,529,000	1,681,000	1,681,000	1,681,000	-
Administration Expense 01150								
Personal Services								
Salaries								
Department Head	5100	78,082	65,028	55,100	61,000	61,000	61,000	
Management/Supervisory	5200	-	10,572	11,000	11,600	11,600	11,600	
Professional/Technical	5300	-	-	-	-	-	-	
Administrative/Clerical	5400	139,363	126,858	164,400	151,800	151,800	148,500	
AFSCME Incentive	5750	-	-	2,000	1,600	1,600	1,600	
Leave Buy Out	5897	1,397	1,759	4,500	4,400	4,400	4,300	
Overtime	5899	-	58	-	-	-	-	
Total Salaries		218,842	204,275	237,000	230,400	230,400	227,000	-
Taxes & Benefits								
Employer's FICA	5950	16,222	15,026	18,800	18,300	18,300	18,100	
OR Paid Family Medical Leave	5952	425	786	1,000	900	900	900	
Worker Compensation	5955	883	656	1,600	1,600	1,600	1,600	
Health & Life Insurance	5965	56,835	57,451	72,100	78,866	78,866	79,115	
Retirement	5970	58,826	61,514	80,300	75,920	75,920	57,289	
Retirement - OPSRP	5971	-	-	-	-	-	2,928	
VEBA	5980	4,810	4,200	6,900	4,416	4,416	4,416	
Total Taxes & Benefits		138,001	139,632	180,700	180,002	180,002	164,348	-
Total Personal Services		356,843	343,907	417,700	410,402	410,402	391,348	-
Total Full-Time Equivalent		3.35	2.73	3.35	3.20	3.20	3.20	
Materials & Services								
Office Supplies	6001	822	719	1,000	1,200	1,200	1,200	
Non-Capital Equipment	6004	672	1,881	2,500	2,000	2,000	2,000	
Computer Software & Licensing	6009	11,084	9,725	10,000	5,000	5,000	5,000	
Computer Supplies	6011	-	45	-	1,000	1,000	1,000	
Uniforms	6251	-	215	-	250	250	250	
Printing & Advertising	7001	1,249	626	600	1,000	1,000	1,000	

TILLAMOOK COUNTY
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		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Department of Community Development	Account No.				Budget	Budget	Budget	Budget
Books & Publications	7003	-	-	400	400	400	400	
Network Fees	7012	210	360	500	400	400	400	
Memberships & Dues	7050	-	-	500	500	500	500	
Travel/Training/Mileage	7080	2,760	1,776	2,000	2,500	2,500	2,500	
Contracted Services	7105	70	2,398	50,000	25,000	25,000	25,000	
Rent	7401	13,090	13,344	18,000	14,500	14,500	14,500	
Utilities	7410	2,686	2,018	3,000	3,500	3,500	3,500	
Janitorial Services	7430	1,462	1,438	2,000	2,500	2,500	2,500	
Janitorial Supplies	7431	173	189	200	350	350	350	
R&M/Building & Grounds	7450	178	16	1,000	500	500	500	
R&M/Office Equipment	7601	1,569	185	500	500	500	500	
Rebates & Refunds	7880	1,640	1,037	1,000	1,000	1,000	1,000	
Intercounty Transfer to DCD/Bldg	8021	-	-	-	70,000	70,000	70,000	
Total Materials & Services		37,663	35,972	93,200	132,100	132,100	132,100	-
Capital Outlay								
Computers/Office Equipment	9020	650	1,039	9,700	-	-	-	-
Total Capital Outlay		650	1,039	9,700	-	-	-	-
Total Administration Expenditures		395,157	380,918	520,600	542,502	542,502	523,448	-
Administration Revenues minus Expenditures		57,079	280,099	179,400	185,498	185,498	204,552	-
Planning Expense	01152							
Personal Services								
Salaries								
Professional/Technical	5300	140,084	195,522	206,300	218,100	218,100	218,100	
Administrative/Clerical	5400	95,186	26,486	63,500	28,200	28,200	28,200	
AFSCME Incentive	5750	-	-	3,500	1,790	1,790	1,790	
Out of Class	5896	-	-	-	-	-	-	
Leave Buy Out	5897	1,378	2,178	5,200	4,400	4,400	4,300	
Overtime	5899	2,549	648	1,500	1,500	1,500	1,500	
Total Salaries		239,196	224,834	280,000	253,990	253,990	253,890	-
Taxes & Benefits								
Employer's FICA	5950	17,428	16,448	22,000	20,100	20,100	20,200	
OR Paid Family Medical Leave	5952	487	860	1,100	1,000	1,000	1,000	
Worker Compensation	5955	2,883	2,278	3,300	3,400	3,400	3,400	
Unemployment	5960	-	-	-	-	-	-	
Health & Life Insurance	5965	98,071	75,587	90,900	72,518	72,518	72,742	
Retirement	5970	90,678	88,525	87,800	83,360	83,360	84,094	
Retirement - OPSRP	5971	-	-	-	-	-	-	
VEBA	5980	5,978	4,940	8,000	4,940	4,940	4,940	
Uniform Allowance	5990	450	675	500	675	675	675	
Total Taxes & Benefits		215,974	189,313	213,600	185,993	185,993	187,051	-
Total Personal Services		455,170	414,147	493,600	439,983	439,983	440,941	-
Total Full-Time Equivalent		5.33	3.58	5.33	3.58	3.58	3.58	

TILLAMOOK COUNTY
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		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Department of Community Development	Account No.				Budget	Budget	Budget	Budget
Materials & Services								
Office Supplies	6001	1,434	1,063	1,000	1,500	1,500	1,500	
Non-Capital Equipment	6004	1,280	1,256	2,000	2,000	2,000	2,000	
Operating Supplies	6005	57	-	-	-	-	-	
Computer Software & Licensing	6009	220	-	5,000	7,000	7,000	7,000	
Computer Supplies	6011	-	90	-	1,000	1,000	1,000	
Fuel & Lubricants	6030	-	-	-	-	-	-	
Uniforms	6251	-	133	-	200	200	200	
Printing & Advertising	7001	7,983	5,105	800	1,500	1,500	1,500	
Books & Publications	7003	-	-	150	150	150	150	
Postage & Shipping	7005	-	-	150	200	200	200	
Telephone	7007	-	-	-	-	-	-	
Bank Fees	7013	10,536	13,053	8,000	9,500	9,500	9,500	
Memberships & Dues	7050	295	1,385	1,500	1,500	1,500	1,500	
Travel/Training/Mileage	7080	4,423	2,998	5,000	5,000	5,000	5,000	
Contracted Services	7105	81,528	105,014	30,000	230,000	230,000	230,000	
Legal	7110	-	2,119	2,000	-	-	-	
Rent	7401	13,090	13,344	18,000	14,500	14,500	14,500	
Utilities	7410	2,686	2,018	3,000	3,500	3,500	3,500	
Janitorial Services	7430	1,490	1,438	2,000	2,500	2,500	2,500	
Janitorial Supplies	7431	173	189	250	350	350	350	
R&M/Building & Grounds	7450	178	16	200	200	200	200	
R&M/Office Equipment	7601	2,065	362	600	600	600	600	
R&M/Vehicles	7603	418	-	-	-	-	-	
Rebates & Refunds	7880	4,011	898	3,000	3,000	3,000	3,000	
Misc Materials & Services	7899	-	-	1,000	1,000	1,000	1,000	
Total Materials & Services		131,866	150,480	83,650	285,200	285,200	285,200	-
Capital Outlay								
Computers/Office Equipment	9020	1,300	2,079	6,100	-	-	-	
Total Capital Outlay		1,300	2,079	6,100	-	-	-	-
Total Planning Expenditures		588,337	566,706	583,350	725,183	725,183	726,141	-
Planning Revenues minus Expenditures		(268,708)	(194,609)	(184,350)	(322,183)	(322,183)	(323,141)	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		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	101,990	95,148	99,000	104,400	104,400	87,000	
Administrative/Clerical	5400	-	62,547	65,600	69,500	69,500	69,500	
AFSCME Incentive	5750	-	-	500	1,075	1,075	1,000	
Out of Class	5896	-	-	-	-	-	-	
Leave Buy Out	5897	-	1,815	3,200	3,400	3,400	3,100	
Overtime	5899	-	18	-	-	-	-	
Total Salaries		101,990	159,528	168,300	178,375	178,375	160,600	-
Taxes & Benefits								
Employer's FICA	5950	7,594	11,774	13,500	14,200	14,200	12,800	
OR Paid Family Medical Leave	5952	203	616	700	700	700	700	
Worker Compensation	5955	1,312	1,197	1,700	1,800	1,800	1,500	
Health & Life Insurance	5965	19,911	43,728	42,300	43,123	43,123	40,047	
Retirement	5970	45,233	56,057	59,000	58,901	58,901	53,462	
Retirement - OPSRP	5971	-	-	-	-	-	-	
VEBA	5980	1,380	2,967	4,100	2,967	2,967	2,760	
Uniform Allowance	5990	-	-	300	-	-	-	
Total Taxes & Benefits		75,633	116,339	121,600	121,691	121,691	111,269	-
Total Personal Services		177,623	275,867	289,900	300,066	300,066	271,869	-
Total Full-Time Equivalent		1.00	2.15	2.15	2.00	2.00	2.00	
Materials & Services								
Office Supplies	6001	202	187	400	500	500	500	
Non-Capital Equipment	6004	254	514	350	500	500	500	
Computer Software & Licensing	6009	-	-	-	600	600	600	
Computer Supplies	6011	-	15	-	1,000	1,000	1,000	
Fuel & Lubricants	6030	770	584	1,000	1,000	1,000	1,000	
Uniforms	6251	-	86	-	200	200	200	
Printing & Advertising	7001	69	126	250	250	250	250	
Postage & Shipping	7005	-	-	-	-	-	-	
Telephone	7007	601	51	-	-	-	-	
Bank Fees	7013	8,975	11,119	5,000	8,000	8,000	8,000	
Memberships & Dues	7050	102	152	400	400	400	400	
Travel/Training/Mileage	7080	190	1,433	1,500	3,000	3,000	3,000	
Contracted Services	7105	-	893	280,000	300,000	300,000	300,000	
Rent	7401	13,090	13,344	18,000	14,500	14,500	14,500	
Utilities	7410	2,686	2,018	3,000	3,500	3,500	3,500	
Janitorial Services	7430	1,462	1,438	2,000	2,500	2,500	2,500	
Janitorial Supplies	7431	173	189	250	350	350	350	
R&M/Building & Grounds	7450	178	16	200	200	200	200	
R&M/Office Equipment	7601	1,478	111	200	200	200	200	

TILLAMOOK COUNTY
FY2025-26 Annual Budget



		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Department of Community Development	Account No.				Budget	Budget	Budget	Budget
R&M/Vehicles	7603	223	1,230	-	200	200	200	
Rebates & Refunds	7880	771	920	-	1,500	1,500	1,500	
Misc Materials & Services	7899	-	-	200	-	-	-	
Total Materials & Services		31,223	34,425	312,750	338,400	338,400	338,400	-
Capital Outlay								
Computers/Office Equipment	9020	217	346	2,600	-	-	-	
Total Capital Outlay		217	346	2,600	-	-	-	-
Total Sanitation Expenditures		209,063	310,638	605,250	638,466	638,466	610,269	-
Sanitation Revenues minus Expenditures		(94,790)	(210,923)	(175,250)	(88,466)	(88,466)	(60,269)	-
Total DCD Revenues minus Expenditures		(306,419)	(125,433)	(180,200)	(225,151)	(225,151)	(178,857)	-
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2025 - June 30, 2026								
Total Personal Services		989,637	1,033,921	1,201,200	1,150,451	1,150,451	1,104,157	-
Total Materials & Services		200,752	220,877	489,600	755,700	755,700	755,700	-
Total Capital Outlay		2,167	3,465	18,400	-	-	-	-
Department of Community Development Totals		1,192,556	1,258,262	1,709,200	1,906,151	1,906,151	1,859,857	-

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
FY2025-26 Annual Budget



Fund: 010
Department: 01160, 01161

		2022-2023	2023-2024	2024-2025	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Land Sales	Account No.	Actuals	Actuals	Budget				
Departmental Revenue								
State Grants	4250	-	-	-	-	-		
County Land Sales	4550	220,751	-	55,800	23,100	23,100	23,100	
Miscellaneous Revenue	4690	2,289	-	-	-	-	-	
Total Revenues		223,040	-	55,800	23,100	23,100	23,100	-
Land Sale Expense	01160							
Materials & Services								
Printing & Advertising	7001	2,412	-	200	200	200	200	
Recording Fees	7014	-	-	250	250	250	250	
Memberships & Dues	7050	50	150	150	150	150	150	
Training/Travel/Mileage	7080	100	500	3,000	3,000	3,000	3,000	
Contracted Services	7105	48,502	-	13,800	5,000	5,000	5,000	
Utilities	7410	-	-	500	500	500	500	
Rebates & Refunds	7880	15	-	-	-	-	-	
Misc Materials & Services	7899	1,320	-	2,000	2,000	2,000	2,000	
Misc Mtrls & Svcs (Penalties & Fees 312.120 (2))	7899	-	-	-	-	-	-	
Fire Patrol	7925	12,113	12,553	12,000	12,000	12,000	12,000	
Total Materials & Services		64,512	13,203	31,900	23,100	23,100	23,100	-
Capital Outlay								
Computers/Office Equipment	9020	-	-	-	-	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-
Total Land Sale Expenditures		64,512	13,203	31,900	23,100	23,100	23,100	-
Land Sales - Forester Expense	01161							
Materials & Services								
Contracted Services	7105	-	-	-	-	-	-	-
Total Materials & Services		-	-	-	-	-	-	-
Total Land Sales - Forester Expense		-	-	-	-	-	-	-
Land Sale Revenues minus Expenditures		158,529	(13,203)	23,900	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		64,512	13,203	31,900	23,100	23,100	23,100	-
Total Capital Outlay		-	-	-	-	-	-	-
Land Sales Totals		64,512	13,203	31,900	23,100	23,100	23,100	-

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
FY2025-26 Annual Budget



		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
Land Sales	Account No.	Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
					Budget	Budget	Budget	Budget
Carryover Contracts	13,000	3 contracts						
	10,100	Other sales to balance expenses						
Total County Land Sales	23,100							
Printing & Advertising	land sale notice							
Recording Fees	tax deed and order to sell							
Memberships & Dues	OPPMA for 2 people							
Training/Travel/Mileage	OPPMA for 2 people							
Misc Materials & Services	GF Staff							
Total Contracted Services	5,000							
Jel Reports	2,500							
Property Cleanups	1,200							
Cemetary mowing	300							
Other - keys, locks	1,000							

FY 2025-2026 APPROVED BUDGET

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 010
Department: 01200

		2022-2023	2023-2024	2024-2025	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Treasurer	Account No.	Actuals	Actuals	Budget				
Departmental Revenue								
Refunds & Reimbursements	4670	151	-	-	-	-	-	-
Miscellaneous Revenue	4690	-	10	-	-	-	-	-
Intercounty/COSSUP	4718	-	-	-	10,915	10,915	10,915	-
Intercounty/CJC BHD	4719	-	-	-	7,745	7,745	7,745	-
Intercounty/CJC Jail Based	4720	-	-	-	14,945	14,945	14,945	-
Total Revenues		151	10	-	33,605	33,605	33,605	-
Departmental Expense								
Personal Services								
Salaries								
Elected Official	5001	100,570	101,616	122,400	111,600	111,600	111,600	-
Management/Supervisory	5200	84,978	93,512	101,400	111,200	111,200	111,200	-
Administrative/Clerical	5400	120,432	139,216	144,800	153,100	153,100	153,100	-
AFSCME Incentive	5750	-	-	500	2,000	2,000	2,000	-
Leave Buy Out	5897	701	1,723	4,800	5,100	5,100	5,100	-
Overtime	5899	740	21	-	-	-	-	-
Total Salaries		307,421	336,088	373,900	383,000	383,000	383,000	-
Taxes & Benefits								
Employer's FICA	5950	22,475	24,612	29,900	30,500	30,500	30,500	-
OR Paid Family Medical Leave	5952	621	1,287	1,500	1,600	1,600	1,600	-
Worker Compensation	5955	344	304	800	800	800	800	-
Health & Life Insurance	5965	86,125	94,359	90,500	93,586	93,586	93,875	-
Retirement	5970	104,077	116,322	131,900	127,456	127,456	128,577	-
Retirement - OPSRP	5971	-	-	-	-	-	-	-
VEBA	5980	5,175	5,520	7,600	5,520	5,520	5,520	-
Total Taxes & Benefits		218,816	242,404	262,200	259,461	259,461	260,872	-
Total Personal Services		526,237	578,492	636,100	642,461	642,461	643,872	-
Total Full-Time Equivalent		4.00	4.00	4.00	4.00	4.00	4.00	-
Materials & Services								
Office Supplies	6001	96	624	500	500	500	500	-
Non-Capital Equipment	6004	1,097	603	500	500	500	500	-
Computer Software & Licensing	6009	-	-	-	35,300	35,300	35,300	-
Books & Publications	7003	1,201	1,722	1,500	1,500	1,500	1,500	-
Telephone	7007	610	51	-	-	-	-	-
Memberships & Dues	7050	645	670	700	800	800	800	-
Training/Travel/Mileage	7080	2,935	1,937	5,000	7,500	7,500	7,500	-
Contracted Services	7105	29,171	38,920	77,000	5,000	5,000	5,000	-
R&M/Office Equipment	7601	565	-	1,000	1,000	1,000	1,000	-
Total Materials & Services		36,318	44,528	86,200	52,100	52,100	52,100	-
Capital Outlay								
Computers/Office Equipment	9020	2,152	1,528	2,500	-	-	-	-
Software	9025	-	-	-	-	-	-	-
Total Capital Outlay		2,152	1,528	2,500	-	-	-	-
Total Expenditures		564,707	624,547	724,800	694,561	694,561	695,972	-
Treasurer Revenues minus Expenditures		(564,557)	(624,538)	(724,800)	(660,956)	(660,956)	(662,367)	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Treasurer	Account No.	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Budget	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Personal Services		526,237	578,492	636,100	642,461	642,461	643,872	-
Total Materials & Services		36,318	44,528	86,200	52,100	52,100	52,100	-
Total Capital Outlay		<u>2,152</u>	<u>1,528</u>	<u>2,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Treasurer Totals		<u>564,707</u>	<u>624,547</u>	<u>724,800</u>	<u>694,561</u>	<u>694,561</u>	<u>695,972</u>	<u>-</u>

FY 2025-2026 APPROVED BUDGET

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 010
Department: 01210

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Human Resources								
Departmental Revenue								
Refunds & Reimbursements	4670	4,625	-	-	-	-	-	-
Total Revenues		4,625	-	-	-	-	-	-
Departmental Expense								
Personal Services								
Salaries								
Department Head	5100	67,284	114,210	119,100	131,600	131,600	105,900	
Professional/Technical	5300	94,138	97,733	187,000	107,300	107,300	107,300	
Administrative/Clerical	5400	120,006	67,965	64,800	135,400	135,400	138,300	
Leave Buy Out	5897	1,774	9,526	7,200	7,196	7,196	6,757	
Overtime	5899	2,054	-	-	-	-	-	
Total Salaries		285,255	289,433	378,100	381,496	381,496	358,257	-
Taxes & Benefits								
Employer's FICA	5950	20,954	21,425	30,300	30,600	30,600	28,700	
OR Paid Family Medical Leave	5952	630	1,120	1,500	1,500	1,500	1,500	
Worker Compensation	5955	329	276	800	800	800	800	
Unemployment	5960	-	2,352	-	-	-	-	
Health & Life Insurance	5965	72,796	63,252	87,800	85,698	85,698	85,962	
Retirement	5970	98,950	112,758	118,100	82,220	82,220	83,916	
Retirement - OPSRP	5971	-	-	-	7,260	7,260	15,571	
VEBA	5980	4,945	4,255	7,600	5,520	5,520	5,520	
Total Taxes & Benefits		198,603	205,438	246,100	213,598	213,598	221,969	-
Total Personal Services		483,858	494,872	624,200	595,094	595,094	580,226	-
Total Full-Time Equivalent		4.00	3.00	4.00	4.00	4.00	4.00	
Materials & Services								
Office Supplies	6001	927	1,066	1,500	1,500	1,500	1,500	
Non-Capital Equipment	6004	1,405	-	-	-	-	-	
Computer Software & Licensing	6009	694	-	6,400	40,000	40,000	40,000	
Printing & Advertising	7001	2,495	216	4,000	2,000	2,000	2,000	
Books & Publications	7003	60	70	400	200	200	200	
Postage & Shipping	7005	69	155	500	200	200	200	
Telephone	7007	1,806	154	-	-	-	-	
Memberships & Dues	7050	697	264	1,000	500	500	500	
Travel/Training/Mileage	7080	7,302	11,571	15,000	8,500	8,500	8,500	
Contracted Services	7105	169,892	109,844	51,400	69,100	69,100	69,100	
Legal	7110	17,439	94,946	60,000	25,000	25,000	25,000	
Employee Assistance	7175	431	-	2,000	5,000	5,000	5,000	
Employee Recognition	7176	-	-	4,000	5,000	5,000	5,000	
Lab Tests	7210	-	-	-	-	-	-	
Medical Services	7211	-	-	-	200	200	200	
R&M/Office Equipment	7601	-	60	650	500	500	500	
Misc Materials & Services	7899	-	250	-	1,000	1,000	1,000	
Total Materials & Services		203,217	218,596	146,850	158,700	158,700	158,700	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
Human Resources	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Capital Outlay								
Computers/Office Equipment	9020	2,159	1,528	3,000	-	-	-	-
Total Capital Outlay		2,159	1,528	3,000	-	-	-	-
Total Expenditures		689,234	714,996	774,050	753,794	753,794	738,926	-
Human Resource Revenues minus Expenditures		(684,609)	(714,996)	(774,050)	(753,794)	(753,794)	(738,926)	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Personal Services		483,858	494,872	624,200	595,094	595,094	580,226	-
Total Materials & Services		203,217	218,596	146,850	158,700	158,700	158,700	-
Total Capital Outlay		2,159	1,528	3,000	-	-	-	-
Human Resources Totals		689,234	714,996	774,050	753,794	753,794	738,926	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 010
Department: 01220, 01221

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Information Services		Account No.						
Departmental Revenue								
State Grants	4225	-	-	300,000	-	-	-	-
Refunds & Reimbursements	4670	308	182	-	-	-	-	-
Miscellaneous Revenue	4690	-	355	-	-	-	-	-
Sale of Assets	4695	4,133	104	-	-	-	-	-
Subtotal - IS Departmental	01220	4,440	640	300,000	-	-	-	-
Refunds & Reimbursements	4670	951	-	-	-	-	-	-
Intercounty/Work & Sales	4705	-	-	-	-	-	-	-
Subtotal - IS Intercounty	01221	951	-	-	-	-	-	-
Total Revenues		5,391	640	300,000	-	-	-	-
IS Departmental Expense		01220						
Personal Services								
Salaries								
Department Head	5100	-	-	116,700	126,600	126,600	126,600	-
Management/Supervisory	5200	-	97,771	106,200	116,500	116,500	116,500	-
Professional/Technical	5300	453,403	335,644	365,900	385,000	385,000	385,000	-
AFSCME Incentive	5750	-	-	3,500	3,500	3,500	3,500	-
Out of Class	5896	-	32	-	-	-	-	-
Leave Buy Out	5897	1,622	-	11,400	12,100	12,100	12,100	-
Overtime	5899	4,915	2,387	6,000	6,000	6,000	6,000	-
Total Salaries		459,940	435,833	609,700	649,700	649,700	649,700	-
Taxes & Benefits								
Employer's FICA	5950	33,949	32,174	48,000	51,200	51,200	51,700	-
OR Paid Family Medical Leave	5952	902	1,682	2,400	2,600	2,600	2,600	-
Worker Compensation	5955	588	2,905	5,200	3,900	3,900	3,900	-
Health & Life Insurance	5965	140,845	135,477	157,000	150,075	150,075	150,538	-
Retirement	5970	175,107	174,529	190,800	169,946	169,946	171,441	-
Retirement - OPSRP	5971	-	-	-	6,981	6,981	6,981	-
VEBA	5980	8,855	8,280	13,200	9,660	9,660	9,660	-
Total Taxes & Benefits		360,245	355,046	416,600	394,362	394,362	396,820	-
Total Personal Services		820,185	790,879	1,026,300	1,044,062	1,044,062	1,046,520	-
Total Full-Time Equivalent		6.00	6.00	7.00	7.00	7.00	7.00	-
Materials & Services								
Office Supplies	6001	486	574	750	1,000	1,000	1,000	-
Non-Capital Equipment	6004	7,158	6,548	7,000	5,000	5,000	5,000	-
Operating Supplies	6005	-	-	240	200	200	200	-
Small Tools & Minor Equipment	6007	87	6	250	200	200	200	-
Computer Software & Licensing	6009	6,971	16,881	10,000	10,000	10,000	10,000	-
Computer Supplies	6011	1,439	564	2,500	2,000	2,000	2,000	-
Fuel & Lubricants	6030	-	-	-	-	-	-	-
Printing & Advertising	7001	-	-	-	-	-	-	-
Books & Publications	7003	-	-	-	-	-	-	-
Postage & Shipping	7005	-	6	-	-	-	-	-
Telephone	7007	840	16	-	-	-	-	-
Memberships & Dues	7050	325	325	800	800	800	800	-
Travel/Training/Mileage	7080	6,895	2,869	12,000	12,600	12,600	12,600	-
Consulting Services	7103	-	-	10,000	5,000	5,000	5,000	-
Contracted Services	7105	242	7,513	8,000	5,000	5,000	5,000	-
Legal	7110	-	-	500	500	500	500	-
R&M/Office Equipment	7601	458	-	500	500	500	500	-
R&M/Vehicles	7603	171	-	-	-	-	-	-
Misc Materials & Services	7899	-	-	-	-	-	-	-
Total Materials & Services		25,071	35,300	52,540	42,800	42,800	42,800	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
Information Services	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Capital Outlay								
Computers/Office Equipment	9020	1,459	1,010	1,500	1,500	1,500	1,500	
Total Capital Outlay		1,459	1,010	1,500	1,500	1,500	1,500	-
Total IS Departmental Expenditures		846,715	827,190	1,080,340	1,088,362	1,088,362	1,090,820	-
IS Departmental Revenues minus Expenditures		(842,275)	(826,550)	(780,340)	(1,088,362)	(1,088,362)	(1,090,820)	-
IS Intercounty Expense	01221							
Materials & Services								
Office Supplies	6001	646	846	500	300	300	300	
Non-Capital Equipment	6004	28,678	54,283	25,000	20,000	20,000	20,000	
Operating Supplies	6005	140	332	500	1,000	1,000	1,000	
Computer Software & Licensing	6009	156,063	195,411	180,000	190,000	190,000	190,000	
Computer Supplies	6011	729	595	1,000	1,000	1,000	1,000	
Search & Rescue Equipment	6249	-	299	-	-	-	-	
Telephone	7007	187	113,541	115,000	100,000	100,000	100,000	
Network Fees	7012	17,989	22,228	40,000	40,000	40,000	40,000	
Contracted Services	7105	96,134	22,286	50,000	60,000	60,000	60,000	
Garbage Collection	7420	-	-	-	-	-	-	
R&M/Office Equipment	7601	-	19,951	40,000	30,000	30,000	30,000	
R&M/Equipment	7605	-	-	2,000	2,000	2,000	2,000	
Total Materials & Services		300,566	429,771	454,000	444,300	444,300	444,300	-
Capital Outlay								
Computers/Office Equipment	9020	-	1,844	400,000	-	-	-	
Buildings/Improvements	9040	-	-	-	75,000	75,000	75,000	
Total Capital Outlay		-	1,844	400,000	75,000	75,000	75,000	-
Total IS Intercounty Expenditures		300,566	431,614	854,000	519,300	519,300	519,300	-
IS Intercounty Revenues minus Expenditures		(299,615)	(431,614)	(854,000)	(519,300)	(519,300)	(519,300)	-
Total IS Revenues minus Expenditures		(1,141,890)	(1,258,164)	(1,634,340)	(1,607,662)	(1,607,662)	(1,610,120)	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Personal Services		820,185	790,879	1,026,300	1,044,062	1,044,062	1,046,520	-
Total Materials & Services		325,636	465,071	506,540	487,100	487,100	487,100	-
Total Capital Outlay		1,459	2,854	401,500	76,500	76,500	76,500	-
Information Services Totals		1,147,281	1,258,804	1,934,340	1,607,662	1,607,662	1,610,120	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 010
Department: 01230

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Facilities	Account No.				Budget	Budget	Budget	Budget
Departmental Revenue								
Federal Grants	4225	-	-	-	-	-	-	-
Refunds & Reimbursements	4670	193	9,956	-	-	-	-	-
Transfer from Transient Lodging Tax	4808	-	-	-	235,235	235,235	235,235	-
Total Revenues		193	9,956	-	235,235	235,235	235,235	-
Departmental Expense								
Personal Services								
Salaries								
Management/Supervisory	5200	62,840	70,532	74,300	78,600	78,600	78,600	-
Professional/Technical	5300	-	-	-	147,300	147,300	147,300	-
Skilled/Service/Maintenance	5500	83,998	72,716	89,400	93,900	93,900	93,900	-
AFSCME Incentive	5750	-	-	1,000	2,500	2,500	2,500	-
Leave Buy Out	5897	-	4,486	3,200	6,200	6,200	6,200	-
Total Salaries		146,838	147,734	167,900	328,500	328,500	328,500	-
Taxes & Benefits								
Employer's FICA	5950	10,878	10,961	13,400	26,100	26,100	26,100	-
OR Paid Family Medical Leave	5952	295	573	700	1,300	1,300	1,300	-
Worker Compensation	5955	3,200	3,910	5,000	7,600	7,600	7,600	-
Health & Life Insurance	5965	48,801	46,952	49,400	110,661	110,661	111,003	-
Retirement	5970	47,846	52,448	58,600	58,255	58,255	58,768	-
Retirement - OPSRP	5971	-	-	-	8,100	8,100	8,100	-
VEBA	5980	4,140	3,335	5,700	6,900	6,900	6,900	-
Uniform Allowance	5990	675	795	800	970	970	970	-
Total Taxes & Benefits		115,836	118,975	133,600	219,886	219,886	220,741	-
Total Personal Services		262,673	266,709	301,500	548,386	548,386	549,241	-
Total Full-Time Equivalent		3.00	3.00	3.00	5.00	5.00	5.00	-
Materials & Services								
Office Supplies	6001	103	32	250	1,100	1,100	1,100	-
Non-Capital Equipment	6004	-	-	-	-	-	-	-
Small Tools & Minor Equipment	6007	1,694	539	2,500	2,000	2,000	2,000	-
Computer Software & Licensing	6009	-	-	-	-	-	-	-
Fuel & Lubricants	6030	1,030	780	1,000	800	800	800	-
Printing & Advertising	7001	-	-	-	-	-	-	-
Telephone	7007	1,228	112	-	-	-	-	-
Travel/Training/Mileage	7080	-	-	3,100	1,700	1,700	1,700	-
Contracted Services	7105	19,130	1,876	12,000	8,200	8,200	8,200	-
Utilities	7410	24,450	23,239	29,000	29,000	29,000	29,000	-
Water Fees	7415	1,906	1,837	2,500	2,500	2,500	2,500	-
Sewer Fees	7416	1,812	1,759	3,000	3,000	3,000	3,000	-
Garbage Collection	7420	5,314	4,938	6,500	6,500	6,500	6,500	-
Heating Fuel	7425	42,327	21,926	32,000	25,000	25,000	25,000	-
Janitorial Services	7430	-	-	500	1,000	1,000	1,000	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Facilities	Account No.	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Janitorial Supplies	7431	7,336	6,785	9,000	9,500	9,500	9,500	
R&M/Building & Grounds	7450	70,175	68,350	83,250	78,440	78,440	78,440	
R&M/Office Equipment	7601	-	-	-	-	-	-	
R&M/Vehicles	7603	805	5,575	4,450	2,200	2,200	2,200	
R&M/Equipment	7605	-	-	500	500	500	500	
Permit Fees	7650	197	269	500	500	500	500	
Total Materials & Services		177,508	138,017	190,050	171,940	171,940	171,940	-
Total Expenditures		440,181	404,727	491,550	720,326	720,326	721,181	-
Custodian/Maintenance Revenues minus Expenditures		(439,988)	(394,771)	(491,550)	(485,091)	(485,091)	(485,946)	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Personal Services		262,673	266,709	301,500	548,386	548,386	549,241	-
Total Materials & Services		177,508	138,017	190,050	171,940	171,940	171,940	-
Facilities Totals		440,181	404,727	491,550	720,326	720,326	721,181	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 010
Department: 01240

			2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
			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	500	500	500	
Total Materials & Services			-	-	500	500	500	500	-
Capital Outlay									
Computers/Office Equipment	9020		-	-	-	-	-	-	-
Total Capital Outlay			-	-	-	-	-	-	-
Total Expenditures			-	-	500	500	500	500	-
Motorpool Revenues minus Expenditures			-	-	(500)	(500)	(500)	(500)	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026									
Total Personal Services			-	-	-	-	-	-	-
Total Materials & Services			-	-	500	500	500	500	-
Total Capital Outlay			-	-	-	-	-	-	-
Motorpool Totals			-	-	500	500	500	500	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 010
Department: 01300

		2022-2023	2023-2024	2024-2025	2025-2026 Requested	2025-2026 Proposed	2025-2026 Approved	2025-2026 Adopted
General County Government		Account No.	Actuals	Actuals	Budget	Budget	Budget	Budget
Departmental Revenue								
Property Taxes - Current	4010	-	1,160	-	-	-	-	-
Federal Grants	4225	-	-	-	-	-	-	-
A/T Grant Revenue	4242	305,583	308,924	310,000	320,000	320,000	320,000	
Marijuana Tax	4246	63,401	63,856	50,000	50,000	50,000	50,000	
Cigarette Tax	4261	14,369	13,197	15,000	13,000	13,000	13,000	
Amusement Device Tax	4262	5,795	5,829	6,000	6,000	6,000	6,000	
Liquor Tax	4263	194,260	185,712	160,000	170,000	170,000	170,000	
Rent	4280	-	8,860	-	-	-	-	
Refunds & Reimbursements	4670	60,505	40,041	20,000	20,000	20,000	20,000	
Miscellaneous Revenue	4690	339,196	384,954	-	-	-	-	
Sale of Assets	4695	-	-	-	-	-	-	
Indirect Cost Allocation	4700	1,499,254	1,735,436	1,798,480	1,801,880	1,801,880	1,801,880	-
Intercounty/Insurance	4701	201,123	227,451	276,100	264,000	264,000	264,000	-
Transfer from Rev Stabilization	4815	-	-	1,200,000	-	1,000,000	1,000,000	
Transfer from Parks	4831	-	-	-	-	1,000,000	1,000,000	
Total Revenues		2,683,487	2,975,421	3,835,580	2,644,880	4,644,880	4,644,880	-
Departmental Expense								
Personal Services								
Retirement	5970	-	-	-	-	-	-	-
Total Taxes & Benefits		-	-	-	-	-	-	-
Total Personal Services		-	-	-	-	-	-	-
Materials & Services								
Office Supplies	6001	4,956	6,921	7,000	7,000	7,000	7,000	
Non-Capital Equipment	6004	5,167	5,045	3,000	4,000	4,000	4,000	
Operating Supplies	6005	-	512	-	-	-	-	
Computer Software & Licensing	6009	16,961	19,679	25,000	25,000	25,000	25,000	
Printing & Advertising	7001	1,367	1,421	2,500	2,500	2,500	2,500	
Postage & Shipping	7005	32,744	32,616	40,000	40,000	40,000	40,000	
Telephone	7007	20,724	1,504	-	-	-	-	
Bank Fees	7013	317	284	1,000	1,000	1,000	1,000	
Insurance & Deductibles	7020	638,306	731,169	810,000	810,000	810,000	850,000	
Memberships & Dues	7050	2,093	1,299	2,500	2,800	2,800	2,800	
Professional Services	7101	86,530	91,400	90,000	95,000	95,000	95,000	
Contracted Services	7105	18,310	-	-	5,000	5,000	5,000	
Legal	7110	15,952	9,608	-	-	-	-	
R&M/Office Equipment	7601	3,218	3,463	4,000	4,000	4,000	4,000	
R&M/Vehicles	7603	-	-	-	-	-	-	
Permit Fees	7650	200	-	-	-	-	-	
Inactive Employee Insurance	7881	236,628	237,218	275,000	260,000	260,000	260,000	
Misc Materials & Services	7899	10,268	18,436	10,000	10,000	10,000	10,000	
Total Materials & Services		1,093,740	1,160,576	1,270,000	1,266,300	1,266,300	1,306,300	-
Capital Outlay								
Computers/Office Equipment	9020	-	-	-	-	-	-	-
Vehicles	9030	29,705	-	-	-	-	-	-
Land Acquisition	9050	10,010	-	-	-	-	-	-
Total Capital Outlay		39,715	-	-	-	-	-	-
Transfers								
Transfer to National Opioid Settlement	9888	-	-	500,000	-	-	-	-
		-	-	500,000	-	-	-	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



General County Government	Account No.	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Budget	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Total Expenditures		1,133,455	1,160,576	1,770,000	1,266,300	1,266,300	1,306,300	-
General County Government Revenues minus Expenditures		1,550,032	1,814,845	2,065,580	1,378,580	3,378,580	3,338,580	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Personal Services		-	-	-	-	-	-	-
Total Materials & Services		1,093,740	1,160,576	1,270,000	1,266,300	1,266,300	1,306,300	-
Total Capital Outlay		39,715	-	-	-	-	-	-
Total Transfers		-	-	500,000	-	-	-	-
General County Government Totals		1,133,455	1,160,576	1,770,000	1,266,300	1,266,300	1,306,300	-

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	1,510	2,910	1,290	630	630	630	
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 113 Clerk's Records	-	-	-	-	-	-	
Indirect Cost 119 PLCP	7,720	6,070	6,940	6,450	6,450	6,450	
Indirect Cost 120 DCD/Building	86,420	93,400	66,410	75,420	75,420	75,420	
Indirect Cost 132 Parks Operations	117,230	136,920	154,650	211,110	211,110	211,110	
Indirect Cost 142 Comm Corrections	67,840	75,870	74,510	75,290	75,290	75,290	
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	1,450	1,250	790	940	940	940	
Indirect Cost 160 Road	225,030	245,200	303,440	283,420	283,420	283,420	
Indirect Cost 170 Health Svs Fund	576,330	680,390	703,730	715,320	715,320	715,320	
Indirect Cost 173 Mediation	620	900	370	720	720	720	
Indirect Cost 180 County Fair	56,110	75,660	81,320	103,010	103,010	103,010	
Indirect Cost 185 Library Fund	223,120	273,350	250,910	218,980	218,980	218,980	
Indirect Cost 190 Extension	1,900	2,000	3,260	2,710	2,710	2,710	
Indirect Cost 194 Veteran's Services	52,390	44,050	39,540	42,330	42,330	42,330	
Indirect Cost Building Improvement	-	-	-	-	-	-	
Indirect Cost 410 Solid Waste	72,590	86,780	109,320	63,550	63,550	63,550	
PLCP Adm Fee	-	-	-	-	-	-	
	<u>1,492,260</u>	<u>1,726,750</u>	<u>1,798,480</u>	<u>1,801,880</u>	<u>1,801,880</u>	<u>1,801,880</u>	<u>0</u>

TILLAMOOK COUNTY
FY2025-26 Annual Budget



		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
General County Government		Account No.			Budget	Budget	Budget	Budget
Schedule of Intercounty Insurance Revenue								
Ins Reimb 120 DCD/Building		8,229	9,800	10,100	10,100	10,100	10,100	
Ins Reimb 132 Parks		29,683	35,620	42,300	42,300	42,300	42,300	
Ins Reimb 160 Road		67,329	80,790	90,100	82,000	82,000	82,000	
Ins Reimb 170 Health		37,229	44,670	50,000	46,000	46,000	46,000	
Ins Reimb 185 Library		38,095	45,710	53,800	53,800	53,800	53,800	
Ins Reimb 190 4-H		200	2,000	2,000	2,000	2,000	2,000	
Ins Reimb 194 Veteran's Service		3,471	4,160	4,700	4,700	4,700	4,700	
Ins Reimb 410 Solid Waste		3,471	20,510	23,100	23,100	23,100	23,100	
Ins Reimb Museum		17,088	8,160					
		204,795	251,420	276,100	264,000	264,000	264,000	0

FY 2025-2026 APPROVED BUDGET

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 010
Department: 01400

			2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
			Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Non-Departmental	Account No.					Budget	Budget	Budget	Budget
Departmental Revenue									
Beginning Fund Balance	4000		11,593,993	11,069,599	10,950,000	10,900,000	10,900,000	10,900,000	
Severance Tax	4009		-	-	-	-	-	-	
Property Taxes - Current	4010		8,698,272	8,719,873	9,140,000	9,415,000	9,415,000	9,415,000	
Property Taxes - Previous	4011		239,518	236,784	200,000	200,000	200,000	200,000	
O & C Land	4201		-	-	-	-	-	-	
O & C (New)	4202		-	150	-	-	-	-	
BLM In Lieu Of Taxes	4203		61,383	65,474	50,000	50,000	50,000	50,000	
Watermaster **	4204		1,500	1,575	1,500	1,500	1,500	1,500	
State Timber Revenue	4230		4,445,494	5,649,342	4,500,000	3,900,000	3,900,000	3,900,000	
County Land Sales	4550		-	-	-	-	-	-	
Miscellaneous Revenue	4690		11,023	23,883	5,000	5,000	5,000	5,000	
Transfer from Building Improvement	4816		-	-	-	-	-	-	
Interest	4699		244,451	602,385	350,000	400,000	400,000	400,000	
Total Revenues			13,701,640	15,299,467	14,246,500	13,971,500	13,971,500	13,971,500	-
Departmental Expense									
Materials & Services									
Watermaster	7500		8,105	8,346	8,400	8,820	8,820	8,820	
Misc Materials & Services	7899		-	-	-	-	-	-	
Principle (Justice Facility Roof & Energy Improvements)	7890		345,000	250,000	260,000	265,000	265,000	265,000	
Interest (Justice Facility Roof & Energy Improvements)	7891		39,564	33,390	27,100	20,540	20,540	20,540	
Principle (Courthouse Annex)	7890		-	-	122,300	-	-	-	
Interest (Courthouse Annex)	7891		-	-	138,600	-	-	-	
Finance Expenses	7892		400	400	3,200	3,200	3,200	3,200	
Tax Distribution	9101		-	-	160,000	-	-	-	
Total Materials & Services			393,069	292,136	719,600	297,560	297,560	297,560	-
Transfers									
Transfer to Health Service (Support Public Hlth)	9814		250,000	287,500	287,500	287,500	300,000	300,000	
Transfer to Computer Reserve	9823		225,000	100,000	100,000	50,000	50,000	50,000	
Transfer to Vehicle Reserve	9822		9,932	105,000	72,000	57,600	57,600	57,600	
Transfer to Revenue Stabilization	9875		-	-	-	-	-	-	
Transfer to Building Improvement	9880		362,250	-	150,000	2,187,510	500,000	500,000	
Transfer to Radio	9886		6,500	-	-	-	-	-	
Total Transfers Out			853,682	492,500	609,500	2,582,610	907,600	907,600	-
Total Non-Departmental Expenditures			1,246,751	784,636	1,329,100	2,880,170	1,205,160	1,205,160	-
Non-Departmental Revenues minus Expenditures			24,048,883	25,584,430	23,867,400	21,991,330	23,666,340	23,666,340	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026									
Total Personal Services			-	-	-	-	-	-	-
Total Materials & Services			393,069	292,136	719,600	297,560	297,560	297,560	-
Total Transfers Out			853,682	492,500	609,500	2,582,610	907,600	907,600	-
Non-Departmental Totals			1,246,751	784,636	1,329,100	2,880,170	1,205,160	1,205,160	-

Current OMB Uniform Guidance Indirect Cost Allocation - \$981

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 010
Department: 01410

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Contingency								
Departmental Revenue		-	-	-	-	-	-	-
Total Revenues		-	-	-	-	-	-	-
Departmental Expense								
Contingency								
Operating Contingency	9900	-	-	970,390	1,400,000	1,433,270	1,328,776	-
Total Contingency		-	-	970,390	1,400,000	1,433,270	1,328,776	-
Unappropriated Ending Fund Balance								
Unappropriated Ending Fund Balance	9995	11,074,251	11,438,845	6,500,000	4,500,000	6,500,000	6,500,000	-
Total Unappropriated Ending Fund Balance		11,074,251	11,438,845	6,500,000	4,500,000	6,500,000	6,500,000	-
Contingency Revenues minus Expenditures		(11,074,251)	(11,438,845)	(7,470,390)	(5,900,000)	(7,933,270)	(7,828,776)	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Contingency		-	-	970,390	1,400,000	1,433,270	1,328,776	-
Total Unappropriated Ending Fund Balance		11,074,251	11,438,845	6,500,000	4,500,000	6,500,000	6,500,000	-
Contingency Totals		11,074,251	11,438,845	7,470,390	5,900,000	7,933,270	7,828,776	-

TILLAMOOK COUNTY

FY2025-26

Annual Budget



Fund: 010
Department: 01500

			2022-2023	2023-2024	2024-2025	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Justice Court	Account No.		Actuals	Actuals	Budget				
Departmental Revenue									
Fines	4401		201,996	207,329	275,000	275,000	275,000	275,000	
Refunds & Reimbursements			-	-	-	-	-	-	
Total Revenues			201,996	207,329	275,000	275,000	275,000	275,000	-
Departmental Expense									
Personal Services									
Salaries									
Elected Official	5001		88,728	89,650	93,400	93,900	93,900	93,900	
Management/Supervisory	5200		67,881	73,190	79,400	83,800	83,800	83,800	
Administrative Clerical	5400		84,988	94,863	101,400	109,900	109,900	109,900	
Part-Time/Temporary	5600		2,731	1,737	3,800	-	3,800	3,800	
AFSCME Incentive	5750		-	-	1,000	2,000	2,000	2,000	
Out of Class	5896		-	-	-	-	-	-	
Leave Buy Out	5897		-	-	3,500	3,800	3,800	3,800	
Overtime	5899		-	57	500	500	500	500	
Total Salaries			244,328	259,497	283,000	293,900	297,700	297,700	-
Taxes & Benefits									
Employer's FICA	5950		17,956	19,087	22,500	23,300	23,300	23,700	
OR Paid Family Medical Leave	5952		489	998	1,200	1,200	1,200	1,200	
Worker Compensation	5955		284	274	1,000	700	700	800	
Unemployment	5960		-	-	-	-	-	-	
Health & Life Insurance	5965		77,988	82,485	79,600	84,896	84,896	85,158	
Retirement	5970		82,839	89,922	98,100	97,341	97,341	98,197	
Retirement - OPSRP	5971		-	-	-	-	-	-	
VEBA	5980		5,175	5,520	7,600	5,520	5,520	5,520	
Total Taxes & Benefits			184,731	198,286	210,000	212,957	212,957	214,576	-
Total Personal Services			429,058	457,783	493,000	506,857	510,657	512,276	-
Total Full-Time Equivalent			4.00	4.00	4.00	4.00	4.00	4.00	
Materials & Services									
Office Supplies	6001		1,238	1,343	1,500	1,500	1,500	1,500	
Non-Capital Equipment	6004		-	580	-	-	-	-	
Computer Supplies	6011		66	5,853	6,100	19,196	19,196	19,196	
Printing & Advertising	7001		-	94	200	200	200	200	
Books & Publications	7003		-	-	400	400	400	400	
Insurance & Deductibles	7020		122	100	150	150	150	150	
Memberships & Dues	7050		1,370	1,455	1,500	1,600	1,600	1,600	
Travel/Training/Mileage	7080		3,149	3,689	4,500	6,600	6,600	6,600	
Professional Services	7101		1	575	750	750	750	750	
Contracted Services	7105		525	243	300	300	300	300	
Prosecution Expense	7202		-	113	150	150	150	150	
R&M/Office Equipment	7601		1,816	-	1,150	1,150	1,150	1,150	
Rebates & Refunds	7880		602	575	100	100	100	100	
Misc Materials & Services	7899		5	-	-	-	-	-	
Total Materials & Services			8,894	14,619	16,800	32,096	32,096	32,096	-

TILLAMOOK COUNTY

FY2025-26

Annual Budget



Justice Court	Account No.	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Capital Outlay								
Computers/Office Equipment	9020	228	111	-	80,690	80,690	80,690	-
Total Capital Outlay		228	111	-	80,690	80,690	80,690	-
Total Expenditures		438,180	472,513	509,800	619,643	623,443	625,062	-
Justice Court Revenues minus Expenditures		(236,184)	(265,184)	(234,800)	(344,643)	(348,443)	(350,062)	-
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2025 - June 30, 2026								
Total Personal Services		429,058	457,783	493,000	506,857	510,657	512,276	-
Total Materials & Services		8,894	14,619	16,800	32,096	32,096	32,096	-
Total Capital Outlay		228	111	-	80,690	80,690	80,690	-
Justice Court Totals		438,180	472,513	509,800	619,643	623,443	625,062	-

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

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 010
Department: 01510

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Juvenile Department								
Departmental Revenue								
Federal Grants	4225	-	-	-	-	-	-	-
JCP Prevention/FYE25	4250	28,982	48,102	35,000	35,000	35,000	35,000	35,000
JCP/OYA Basic Services/FYE25	4250	14,397	50,230	30,900	33,200	33,200	33,200	33,200
JCP/OYA Diversion/FYE25	4250	14,262	6,384	26,300	28,200	28,200	28,200	28,200
OYA Flex Fund/FYE25	4250	-	-	1,250	1,500	1,500	1,500	1,500
Rent	4280	1,982	1,982	3,300	-	-	-	-
SB 1065 Fines	4410	15,771	20,132	7,600	-	-	-	-
Refunds & Reimbursements	4670	14	-	8,500	8,500	8,500	8,500	8,500
Miscellaneous Revenue	4690	-	-	-	-	-	-	-
Total Revenues		75,407	126,831	112,850	106,400	106,400	106,400	-
Departmental Expense								
Personal Services								
Salaries								
Department Head	5100	85,247	91,911	99,800	109,500	109,500	109,500	109,500
Professional/Technical	5300	83,041	115,430	130,300	140,300	140,300	140,300	140,300
Administrative Clerical	5400	109,221	113,386	120,300	127,900	127,900	127,900	127,900
Part-Time/Temporary	5600	2,162	-	-	-	-	-	-
AFSCME Incentive	5750	-	-	2,000	2,500	2,500	2,500	2,500
Out of Class	5896	-	-	-	-	-	-	-
Leave Buy Out	5897	-	-	6,800	7,300	7,300	7,300	7,300
Overtime	5899	2,441	3,594	5,000	-	-	-	-
Total Salaries		282,112	324,321	364,200	387,500	387,500	387,500	-
Taxes & Benefits								
Employer's FICA	5950	20,620	23,639	28,600	30,800	30,800	30,800	30,800
OR Paid Family Medical Leave	5952	585	1,236	1,500	1,600	1,600	1,600	1,600
Worker Compensation	5955	4,624	5,652	8,200	8,700	8,700	8,700	8,700
Health & Life Insurance	5965	91,231	114,804	110,400	126,712	126,712	127,104	127,104
Retirement	5970	94,437	109,087	125,500	127,881	127,881	129,006	129,006
Retirement - OPSRP	5971	-	-	-	-	-	-	-
VEBA	5980	6,210	6,900	9,400	6,900	6,900	6,900	6,900
Total Taxes & Benefits		217,707	261,318	283,600	302,592	302,592	304,110	-
Total Personal Services		499,819	585,639	647,800	690,092	690,092	691,610	-
Total Full-Time Equivalent		5.00	5.00	5.00	5.00	5.00	5.00	-
Materials & Services								
Office Supplies	6001	776	1,145	1,500	1,500	1,500	1,500	1,500
Non-Capital Equipment	6004	1,558	-	3,600	3,000	3,000	3,000	3,000
Computer Software & Licensing	6009	-	-	1,200	-	-	-	-
Fuel & Lubricants	6030	839	1,019	2,000	2,200	2,200	2,200	2,200
Printing & Advertising	7001	-	-	100	100	100	100	100
Books & Publications	7003	-	527	600	600	600	600	600
Telephone	7007	25	-	-	-	-	-	-
Memberships & Dues	7050	912	948	1,000	1,000	1,000	1,000	1,000
Travel/Training/Mileage	7080	4,246	3,017	5,000	5,000	5,000	5,000	5,000
Contracted Services	7105	12,446	2,351	23,000	23,000	23,000	23,000	23,000
Witnesses	7201	-	-	100	100	100	100	100

TILLAMOOK COUNTY
FY2025-26 Annual Budget



		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Juvenile Department	Account No.				Budget	Budget	Budget	Budget
Lab Tests	7210	-	367	1,000	1,000	1,000	1,000	
Detention Contract	7224	38,516	64,668	76,650	87,400	87,400	87,400	
R&M/Office Equipment	7601	1,252	-	-	-	-	-	
R&M/Vehicles	7603	2,026	318	2,500	2,500	2,500	2,500	
Misc Materials & Services	7899	4,006	3,303	8,000	8,000	8,000	8,000	
Total Materials & Services		66,602	77,662	126,250	135,400	135,400	135,400	-
Capital Outlay								
Computers/Office Equipment	9020	1,850	1,748	1,900	-	-	-	
Total Capital Outlay		1,850	1,748	1,900	-	-	-	-
Total Expenditures		568,270	665,049	775,950	825,492	825,492	827,010	-
Juvenile Revenues minus Expenditures		(492,863)	(538,218)	(663,100)	(719,092)	(719,092)	(720,610)	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Personal Services		499,819	585,639	647,800	690,092	690,092	691,610	-
Total Materials & Services		66,602	77,662	126,250	135,400	135,400	135,400	-
Total Capital Outlay		1,850	1,748	1,900	-	-	-	-
Juvenile Totals		568,270	665,049	775,950	825,492	825,492	827,010	-

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

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 010
Department: 01520, 01522, 01523

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
District Attorney	Account No.							
Departmental Revenue								
Refunds & Reimbursements	4670	22	-	-	-	-	-	-
Miscellaneous Revenue	4690	-	-	-	-	-	-	-
Subtotal - District Attorney	01520	22	-	-	-	-	-	-
VOCA Basic NC-2023-2025/FYE25	4225	77,864	80,096	102,900	85,900	85,900	85,900	
DA/Victims Assistance	4272	79,175	18,917	31,000	32,500	32,500	32,500	
Refunds & Reimbursements	4670	0	406	-	-	-	-	
Miscellaneous Revenue	4690	144	-	-	-	-	-	
Subtotal - Victims Assistance	01522	157,183	99,419	133,900	118,400	118,400	118,400	-
CAMI Grant/FYE25	4250	86,428	111,149	51,920	-	-	-	
Children's Advocacy Center	4250	-	-	86,000	-	-	-	
Subtotal - CAMI	01523	86,428	111,149	137,920	-	-	-	-
Total Revenues		243,633	210,568	271,820	118,400	118,400	118,400	-
District Attorney Expense	01520							
Personal Services								
Salaries								
Management/Supervisory	5200	77,462	197,724	210,300	218,700	218,700	218,700	
Professional/Technical	5300	242,119	214,409	274,400	386,400	386,400	386,400	
Administrative/Clerical	5400	93,555	103,917	111,700	120,700	120,700	120,700	
Part-Time/Temporary	5600	-	-	-	-	-	-	
AFSCME Incentive	5750	-	-	1,000	4,500	4,500	4,500	
DA Supplement	5895	17,212	17,632	18,200	18,200	18,200	18,200	
Out of Class	5896	-	163	-	-	-	-	
Leave Buy Out	5897	12,189	8,036	11,500	14,000	14,000	14,000	
Overtime	5899	-	-	-	-	-	-	
Total Salaries		442,537	541,879	627,100	762,500	762,500	762,500	-
Taxes & Benefits								
Employer's FICA	5950	33,005	40,500	50,000	60,800	60,800	60,800	
OR Paid Family Medical Leave	5952	852	2,118	2,500	3,000	3,000	3,000	
Worker Compensation	5955	562	613	1,400	1,600	1,600	1,600	
Unemployment	5960	-	-	-	-	-	-	
Health & Life Insurance	5965	98,552	103,303	127,500	184,493	184,493	185,063	
Retirement	5970	177,899	188,096	213,500	167,948	167,948	169,426	
Retirement - OPSRP	5970	-	-	-	21,752	21,752	21,752	
VEBA	5980	8,050	8,970	13,200	11,040	11,040	11,040	
Total Taxes & Benefits		318,920	343,600	408,100	450,634	450,634	452,681	-
Total Personal Services		761,456	885,479	1,035,200	1,213,134	1,213,134	1,215,181	-
Total Full-Time Equivalent		6	7	7.00	8.00	8.00	8.00	
Materials & Services								
Office Supplies	6001	3,216	1,359	3,000	2,000	2,000	2,000	
Non-Capital Equipment	6004	-	-	-	-	-	-	
Computer Software & Licensing	6009	403	301	450	-	-	-	

TILLAMOOK COUNTY
FY2025-26 Annual Budget



		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
District Attorney	Account No.				Budget	Budget	Budget	Budget
Printing & Advertising	7001	594	30	-	-	-	-	-
Books & Publications	7003	804	1,354	1,200	1,300	1,300	1,300	1,300
Postage & Shipping	7005	27	-	100	50	50	50	50
Telephone	7007	540	139	-	-	-	-	-
Insurance & Deductibles	7020	18	6,584	3,300	3,300	3,300	3,300	3,300
Memberships & Dues	7050	2,493	3,742	4,100	2,600	2,600	2,600	2,600
Travel/Training/Mileage	7080	5,577	8,674	7,000	7,300	7,300	7,300	7,300
Contracted Services	7105	51	294	1,000	-	-	-	-
Medical Examiner	7150	58,856	47,539	67,000	67,000	67,000	67,000	67,000
Witnesses	7201	1,098	1,135	6,000	3,000	3,000	3,000	3,000
Prosecution Expense	7202	1,688	6,196	15,000	10,000	10,000	10,000	10,000
Lab Tests	7210	-	-	-	-	-	-	-
R&M/Office Equipment	7601	1,503	-	-	-	-	-	-
Rebates & Refunds	7880	-	-	-	-	-	-	-
Misc Materials & Services	7899	310	356	-	-	-	-	-
Total Materials & Services		77,179	77,702	108,150	96,550	96,550	96,550	-
Capital Outlay								
Computers/Office Equipment	9020	1,850	1,748	-	-	-	-	-
Total Capital Outlay		1,850	1,748	-	-	-	-	-
Total District Attorney Expenditures		840,485	964,929	1,143,350	1,309,684	1,309,684	1,311,731	-
District Attorney Revenues minus Expenditures		(840,463)	(964,929)	(1,143,350)	(1,309,684)	(1,309,684)	(1,311,731)	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



District Attorney	Account No.	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Budget	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Victim Assistance Expense	01522							
Personal Services								
Salaries								
Administrative/Clerical	5400	98,649	99,513	115,300	120,400	120,400	120,400	
Part-Time/Temporary	5600	9,961	-	-	-	-	-	
AFSCME Incentive	5750	-	-	1,000	1,000	1,000	1,000	
Out of Class	5896	-	-	-	-	-	-	
Leave Buy Out	5897	-	-	2,300	2,400	2,400	2,400	
Overtime	5899	241	-	-	-	-	-	
Total Salaries		108,851	99,513	118,600	123,800	123,800	123,800	-
Taxes & Benefits								
Employer's FICA	5950	7,576	6,851	9,400	9,900	9,900	9,900	
OR Paid Family Medical Leave	5952	198	358	500	500	500	500	
Worker Compensation	5955	126	126	300	300	300	300	
Unemployment	5960	-	-	-	-	-	-	
Health & Life Insurance	5965	46,538	48,583	46,900	42,393	42,393	42,525	
Retirement	5970	36,310	36,340	41,300	40,687	40,687	41,045	
Retirement - OPSRP	5971	-	-	-	-	-	-	
VEBA	5980	2,760	2,760	3,800	2,760	2,760	2,760	
Total Taxes & Benefits		93,508	95,019	102,200	96,540	96,540	97,029	-
Total Personal Services		202,359	194,532	220,800	220,340	220,340	220,829	-
Total Full-Time Equivalent		2.00	2.00	2.00	2.00	2.00	2.00	
Materials & Services								
Office Supplies	6001	1,588	5,332	600	600	600	600	
Non-Capital Equipment	6004	1,315	159	300	-	-	-	
Computer Software & Licensing	6009	-	-	750	600	600	600	
Printing & Advertising	7001	35	-	-	-	-	-	
Postage & Shipping	7005	-	-	200	200	200	200	
Telephone	7007	172	-	-	-	-	-	
Insurance & Deductibles	7020	5	-	-	-	-	-	
Travel/Training/Mileage	7080	2,320	1,923	4,650	1,500	1,500	1,500	
Professional Services	7101	-	50	-	-	-	-	
Contracted Services	7105	3,982	2,592	3,980	2,600	2,600	2,600	
Prosecution Expense	7202	-	-	100	100	100	100	
VOCA Emergency Assistance	7223	-	-	500	500	500	500	
R&M/Building & Grounds	7450	179	-	-	-	-	-	
R&M/Office Equipment	7601	1,209	100	1,400	-	-	-	
Total Materials & Services		10,807	10,155	12,480	6,100	6,100	6,100	-
Total Victims Assistance Expenditures		213,166	204,688	233,280	226,440	226,440	226,929	-
Victims Assistance Revenues minus Expenditures		(55,983)	(105,269)	(99,380)	(108,040)	(108,040)	(108,529)	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
District Attorney	Account No.				Budget	Budget	Budget	Budget
CAMI Expense	01523							
Materials & Services								
Office Supplies	6001	941	58	3,000	-	-	-	-
Non-Capital Equip	6004	506	-	-	-	-	-	-
Operating Supplies	6005	45,183	-	-	-	-	-	-
Small Tools & Minor Equipment	6007	-	6,900	-	-	-	-	-
Computer Software & Licensing	6009	-	1,000	-	-	-	-	-
Printing & Advertising	7001	-	128	-	-	-	-	-
Memberships & Dues	7050	300	1,000	-	-	-	-	-
Travel/Training/Mileage	7080	865	2,109	12,000	-	-	-	-
Contracted Services	7105	36,340	118,487	256,700	-	-	12,500	-
R&M/Building & Grounds	7450	149	-	-	-	-	-	-
Misc Materials & Services	7899	-	-	4,000	-	-	-	-
Total Materials & Services		84,284	129,683	275,700	-	-	12,500	-
Total CAMI Expenditures		84,284	129,683	275,700	-	-	12,500	-
Total CAMI Revenues minus Expenditures		2,144	(18,534)	(137,780)	-	-	(12,500)	-
Total District Attorney Revenues minus Expenditures		(894,302)	(1,088,732)	(1,380,510)	(1,417,724)	(1,417,724)	(1,432,760)	-
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2025 - June 30, 2026								
Total Personal Services		963,815	1,080,011	1,256,000	1,433,474	1,433,474	1,436,010	-
Total Materials & Services		172,269	217,541	396,330	102,650	102,650	115,150	-
Total Capital Outlay		1,850	1,748	-	-	-	-	-
District Attorney Totals		1,137,935	1,299,300	1,652,330	1,536,124	1,536,124	1,551,160	-

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
FY2025-26 Annual Budget



Fund: 010
Department: 01530, 01531, 01533

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		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	29,932	23,015	30,000	25,000	25,000	25,000	
Bullet Proof Vest Grant FYE25	4225	4,462	2,442	5,000	5,000	5,000	5,000	
TC Women's Resource Center Grant/FYE25	4225	60,522	60,774	60,000	65,000	65,000	65,000	
Traffic Safety Grant/FYE25	4225	2,018	2,425	3,000	5,000	5,000	5,000	
USFS Deputy Contract/FYE25	4225	36,164	28,713	55,800	47,700	47,700	47,700	
ATV/Sandlake/FYE25	4250	29,675	49,736	55,800	74,350	74,350	74,350	
ATV/State Forest/FYE25	4250	158,233	126,571	170,000	227,950	227,950	227,950	
Resilience Hub Grant	4250	-	-	160,000	160,000	160,000	160,000	
State Deputy Contract	4267	138,898	191,330	170,000	272,000	272,000	272,000	
Local/Community Funding	4290	8,745	2,000	1,000	1,000	1,000	1,000	
Sheriff Fees	4331	95,275	61,999	75,000	75,000	75,000	75,000	
City of Garibaldi	4334	99,091	89,390	115,000	-	-	-	
City of Rockaway Beach	4390	193,421	278,653	430,000	450,000	450,000	450,000	
Fines	4401	4,592	-	5,000	-	-	-	
SB 1065 Fines	4410	8,762	-	15,000	-	-	-	
Restitution	4615	90	-	-	-	-	-	
Refunds & Reimbursements	4670	5,791	17,416	5,000	5,000	5,000	5,000	
Miscellaneous Revenue	4690	1,062	42	2,000	2,000	2,000	2,000	
Sale of Assets	4695	-	9,150	10,000	15,000	15,000	15,000	
Intercounty/CAMI	4707	-	-	6,700	-	-	-	
Intercounty/Sheriff	4713	15,796	20,190	30,000	60,000	60,000	60,000	
Intercounty/Parks	4714				150,000	150,000	150,000	
Transfer from Trasient Lodging Tax	4808	-	-	-	10,000	10,000	10,000	
Transfer from Workforce House/STR Support	4828	-	-	154,870	154,870	154,870	154,870	
Subtotal - Sheriff/Criminal	01530	892,528	963,844	1,559,170	1,804,870	1,804,870	1,804,870	-
HB 2562 Fines	4207	27,103	30,095	30,000	30,000	30,000	30,000	
Coronavirus Relief Fund	4225	1,615	823	-	-	-	-	
Rent	4280	38,957	35,711	40,000	40,000	40,000	40,000	
Sheriff Fees	4331	733	-	-	-	-	-	
Fines	4401	3,483	3,196	-	-	-	-	
SB1065 Fines	4410	972	1,044	1,200	1,200	1,200	1,200	
Restitution	4615	1,144	6,579	4,000	6,000	6,000	6,000	
Refunds & Reimbursements	4670	23,360	1,250	500	500	500	500	
Miscellaneous Revenue	4690	1,400	7,159	8,000	8,000	8,000	8,000	
Intercounty/Work Crew	4702	-	-	-	-	-	-	
Intercounty/Sanction Beds	4710	31,000	50,000	100,000	100,000	100,000	100,000	
Intercounty/DOC 1145 Services	4711	200,000	50,000	100,000	100,000	100,000	100,000	
Intercounty/Rent	4715	10,000	5,000	-	10,000	10,000	10,000	
Intercounty/Jail Programs	4717	-	31,636	120,000	120,000	120,000	120,000	
Transfer from Court Securitiy	4814	50,000	50,000	25,000	25,000	25,000	25,000	
Subtotal - Sheriff/Jail	01531	389,767	272,493	428,700	440,700	440,700	440,700	-
Bullet Proof Vest Grant FYE25	4225	-	812	-	-	-	-	
Marine Safety Grant/FYE25	4250	191,688	169,300	268,000	215,000	215,000	215,000	
Fines	4401	-	-	-	-	-	-	
Refunds & Reimbursements	4670	45,736	-	-	-	-	-	
Miscellaneous Revenue	4690	-	-	-	-	-	-	
Sale of Assets	4695	-	-	-	-	-	-	
Subtotal - Sheriff/Marine	01533	237,424	170,112	268,000	215,000	215,000	215,000	-
Total Revenues		1,519,718	1,406,449	2,255,870	2,460,570	2,460,570	2,460,570	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Sheriff/Criminal/Jail/Marine	Account No.							
Sheriff/Criminal Expense	01530							
Personal Services								
Salaries								
Elected Official	5001	115,934	117,479	122,400	129,000	129,000	129,000	
Management/Supervisory	5200	72,167	79,758	88,400	132,700	132,700	132,700	
Professional/Technical	5300	1,275,162	1,459,896	1,756,900	1,925,900	1,925,900	1,929,400	
Administrative/Clerical	5400	205,321	202,385	240,800	264,600	264,600	264,600	
Part-Time/Temporary	5600	79,562	65,366	137,340	90,000	90,000	90,000	
AFSCME Incentive	5750	-	-	500	500	500	500	
Teamster Incentive	5755	15,000	-	11,500	11,500	11,500	11,500	
Leave Buy Out	5897	24,161	27,611	40,200	44,700	44,700	44,800	
Contract Overtime	5898	2,144	3,714	20,000	20,000	20,000	20,000	
Overtime	5899	126,837	136,893	110,000	140,000	140,000	140,000	
Total Salaries		1,916,287	2,093,101	2,528,040	2,758,900	2,758,900	2,762,500	-
Taxes & Benefits								
Employer's FICA	5950	146,542	159,963	180,000	211,000	211,000	229,700	
OR Paid Family Medical Leave	5952	3,751	8,364	8,900	10,460	10,460	11,360	
Worker Compensation	5955	41,097	39,781	70,300	77,400	77,400	80,500	
Unemployment	5960	703	-	-	-	-	-	
Health & Life Insurance	5965	467,757	508,498	592,300	637,504	637,504	639,471	
Retirement	5970	618,037	704,630	763,200	731,668	731,668	739,298	
Retirement - OPSRP	5971	-	-	-	23,752	23,752	25,574	
VEBA	5980	30,215	31,370	39,800	40,020	40,020	40,020	
Uniform Allowance	5990	11,703	12,432	11,800	16,500	16,500	18,000	
Total Taxes & Benefits		1,319,805	1,465,038	1,666,300	1,748,305	1,748,305	1,783,924	-
Total Personal Services		3,236,093	3,558,140	4,194,340	4,507,205	4,507,205	4,546,424	-
Total Full-Time Equivalent		24.75	26.75	28.75	29.00	29.00	29.00	
Materials & Services								
Office Supplies	6001	10,957	6,659	14,100	14,100	14,100	14,100	
Non-Capital Equipment	6004	15,117	1,058	10,000	10,000	10,000	10,000	
Operating Supplies	6005	12,599	16,744	10,000	10,000	10,000	10,000	
Small Tools & Minor Equipment	6007	-	933	500	500	500	500	
Computer Software & Licensing	6009	34,876	40,791	50,000	50,000	50,000	50,000	
Computer Supplies	6011	1,868	1,213	3,200	3,200	3,200	3,200	
Fuel & Lubricants	6030	101,943	101,616	140,000	140,000	140,000	140,000	
Search & Rescue Equipment	6249	2,363	6,033	4,000	4,000	4,000	4,000	
Criminal Equipment	6250	88,327	170,686	116,000	176,000	176,000	176,000	
Uniforms	6251	12,074	19,700	25,000	25,000	25,000	25,000	
Printing & Advertising	7001	176	804	2,000	2,000	2,000	2,000	
Books & Publications	7003	4,827	6,504	14,000	14,000	14,000	14,000	
Postage & Shipping	7005	1,773	1,951	2,100	2,100	2,100	2,100	
Telephone	7007	23,819	3,385	5,000	5,000	5,000	5,000	
Bank Fees	7013	460	120	1,000	1,000	1,000	1,000	
Insurance & Deductibles	7020	16	-	-	-	-	-	
Memberships & Dues	7050	742	709	1,000	1,000	1,000	1,000	
Travel/Training/Mileage	7080	13,414	19,356	25,000	30,000	30,000	30,000	
Professional Services	7101	5,888	7,794	7,000	9,000	9,000	9,000	
Contracted Services	7105	-	2,355	5,000	5,000	5,000	5,000	
Legal	7110	-	3,736	1,000	2,500	2,500	2,500	
Employee Assistance	7175	386	68	1,000	1,000	1,000	1,000	
Employee Recognition	7176	-	-	100	250	250	250	
Medical Services	7211	-	381	500	500	500	500	
R&M/Building & Grounds	7450	235	27	-	-	-	-	
R&M/Office Equipment	7601	7,224	71	4,000	4,000	4,000	4,000	
R&M/Vehicles	7603	74,065	59,492	85,000	90,000	90,000	90,000	
R&M/Equipment	7605	148	546	1,000	1,000	1,000	1,000	

TILLAMOOK COUNTY
FY2025-26 Annual Budget



		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Sheriff/Criminal/Jail/Marine		Account No.						
Chemical Toilets	7704	1,070	1,190	1,200	1,300	1,300	1,300	
Tow Abandoned Vehicles	7831	6,796	3,797	5,000	5,000	5,000	5,000	
Inactive Employee Insurance	7881	-	-	5,000	5,000	5,000	5,000	
Misc Materials & Services	7899	8,944	8,996	10,000	10,000	10,000	10,000	
Total Materials & Services		430,104	486,714	548,700	622,450	622,450	622,450	-
Capital Outlay								
Computers/Office Equipment	9020	1,850	1,748	2,400	-	-	-	
Vehicles	9030	-	170,646	136,600	154,000	154,000	154,000	
Machinery/Equipment	9035	2,092	-	-	-	-	-	
Total Capital Outlay		3,943	172,394	139,000	154,000	154,000	154,000	-
Total Sheriff/Criminal Expenditures		3,670,140	4,217,247	4,882,040	5,283,655	5,283,655	5,322,874	-
Sheriff/Criminal Revenues minus Expenditures		(2,777,612)	(3,253,403)	(3,322,870)	(3,478,785)	(3,478,785)	(3,518,004)	-
Sheriff/Jail Expense 01531								
Personal Services								
Salaries								
Management/Supervisory	5200	86,398	96,261	105,800	119,200	119,200	123,900	
Professional/Technical	5300	881,071	1,121,651	1,499,600	1,718,200	1,718,200	1,718,200	
Administrative/Clerical	5400	22,547	6,950	-	-	-	-	
Skilled/Service/Maint Worker	5500	50,769	63,870	68,500	-	-	-	
Part-Time/Temporary	5600	159,765	112,626	137,400	120,000	120,000	120,000	
AFSCME Incentive	5750	-	-	300	300	300	300	
Teamster Incentive	5755	10,500	-	10,500	10,500	10,500	10,500	
Leave Buy Out	5897	15,689	34,652	32,200	44,700	44,700	44,800	
Overtime	5899	161,571	138,867	150,000	180,000	180,000	180,000	
Total Salaries		1,388,309	1,574,877	2,004,300	2,192,900	2,192,900	2,197,700	-
Taxes & Benefits								
Employer's FICA	5950	104,848	119,649	136,800	164,300	164,300	188,600	
OR Paid Family Medical Leave	5952	2,803	6,256	6,800	8,120	8,120	9,320	
Worker Compensation	5955	31,659	29,389	56,600	61,400	61,400	65,500	
Unemployment	5960	-	-	-	-	-	-	
Health & Life Insurance	5965	315,456	382,805	496,000	560,384	560,384	562,117	
Retirement	5970	431,281	506,303	544,500	462,017	462,017	467,714	
Retirement - OPSRP	5971	-	-	-	44,932	44,932	47,277	
VEBA	5980	21,500	23,600	32,200	33,120	33,120	33,120	
Uniform Allowance	5990	8,954	10,620	11,300	17,250	17,250	18,000	
Total Taxes & Benefits		916,501	1,078,623	1,284,200	1,351,523	1,351,523	1,391,647	-
Total Personal Services		2,304,810	2,653,501	3,288,500	3,544,423	3,544,423	3,589,347	-
Total Full-Time Equivalent		19.50	20.00	24.00	24.00	24.00	24.00	
Materials & Services								
Office Supplies	6001	4,246	3,894	7,000	7,000	7,000	7,000	
Non-Capital Equipment	6004	2,688	1,852	3,000	3,000	3,000	3,000	
Operating Supplies	6005	9,323	12,635	12,000	18,000	18,000	18,000	
Small Tools & Minor Equipment	6007	-	360	750	750	750	750	
Computer Software & Licensing	6009	15,836	16,651	20,000	20,000	20,000	20,000	
Computer Supplies	6011	56	60	500	500	500	500	
Fuel & Lubricants	6030	5,106	3,312	5,000	5,000	5,000	5,000	
Search & Rescue Equipment	6249	-	199	-	-	-	-	
Criminal Equipment	6250	41,280	17,148	24,000	24,000	24,000	24,000	
Uniforms	6251	14,297	18,765	16,000	18,000	18,000	18,000	
Prisoners' Board	6260	136,012	141,036	160,000	275,000	275,000	275,000	
Jail Clothing	6261	6,580	8,626	5,000	2,500	2,500	2,500	
Printing & Advertising	7001	104	168	600	600	600	600	
Books & Publications	7003	5,117	6,303	4,000	4,000	4,000	4,000	
Postage & Shipping	7005	1,323	840	1,500	1,500	1,500	1,500	

TILLAMOOK COUNTY
FY2025-26 Annual Budget



		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Sheriff/Criminal/Jail/Marine	Account No.							
Telephone	7007	6,845	1,669	500	1,500	1,500	1,500	
Network Fees	7012	250	860	-	600	600	600	
Insurance & Deductibles	7020	32	-	-	-	-	-	
Memberships & Dues	7050	40	367	500	500	500	500	
Travel/Training/Mileage	7080	8,641	3,129	9,500	9,500	9,500	9,500	
Professional Services	7101	7,721	6,204	6,000	8,000	8,000	8,000	
Contracted Services	7105	37,258	31,861	75,400	75,400	75,400	75,400	
Employee Assistance	7175	1,010	68	3,000	3,000	3,000	3,000	
Employee Recognition	7176	-	-	100	200	200	200	
Medical Services	7211	280,999	303,161	320,000	380,000	380,000	380,000	
Utilities	7410	67,142	55,422	67,000	67,000	67,000	67,000	
Water Fees	7415	18,772	21,250	25,000	25,000	25,000	25,000	
Sewer Fees	7416	15,038	18,623	18,500	18,500	18,500	18,500	
Garbage Collection	7420	11,204	12,818	15,000	15,000	15,000	15,000	
Heating Fuel	7425	4,465	7,801	8,000	8,000	8,000	8,000	
Janitorial Services	7430	18,817	16,815	30,000	21,000	21,000	21,000	
Janitorial Supplies	7431	15,609	14,560	20,000	20,000	20,000	20,000	
R&M/Building & Grounds	7450	190,019	101,169	127,500	135,000	135,000	135,000	
R&M/Office Equipment	7601	2,705	2,263	4,000	4,000	4,000	4,000	
R&M/Vehicles	7603	4,657	3,942	5,000	5,000	5,000	5,000	
R&M/Equipment	7605	20,478	37,090	10,000	10,000	10,000	10,000	
Equipment Rental	7610	2,113	2,100	3,200	3,200	3,200	3,200	
Permit Fees	7650	-	-	100	250	250	250	
Chemical Toilets	7704	1,204	1,310	2,000	2,000	2,000	2,000	
Inactive Employee Insurance	7881	21,600	22,500	22,500	22,500	22,500	22,500	
Misc Materials & Services	7899	1,339	1,032	1,500	1,500	1,500	1,500	
Total Materials & Services		979,925	897,861	1,033,650	1,216,500	1,216,500	1,216,500	-
Capital Outlay								
Furniture/Fixtures	9015	-	-	-	-	-	-	
Machinery/Equipment	9035	8,430	-	160,000	-	-	-	
Buildings/Improvements	9040	-	-	-	-	-	-	
Total Capital Outlay		8,430	-	160,000	-	-	-	-
Total Sheriff/Jail Expenditures		3,293,164	3,551,361	4,482,150	4,760,923	4,760,923	4,805,847	-
Sheriff/Jail Revenues minus Expenditures		(2,903,398)	(3,278,868)	(4,053,450)	(4,320,223)	(4,320,223)	(4,365,147)	-
Sheriff/Marine Expense	01533							
Personal Services								
Salaries								
Professional/Technical	5300	66,852	70,776	146,200	159,500	159,500	159,500	
Part-Time/Temporary	5600	15,632	1,831	31,000	26,000	26,000	26,000	
Teamster Incentive	5755	750	-	1,000	1,000	1,000	1,000	
Leave Buy Out	5897	-	-	2,900	3,100	3,100	3,100	
Overtime	5899	8,402	7,071	10,000	10,000	10,000	10,000	
Total Salaries		91,636	79,679	191,100	199,600	199,600	199,600	-
Taxes & Benefits								
Employer's FICA	5950	6,987	6,026	12,000	13,800	13,800	16,700	
OR Paid Family Medical Leave	5952	153	315	600	740	740	840	
Worker Compensation	5955	4,216	4,029	4,900	5,300	5,300	6,100	
Unemployment	5960	-	-	-	-	-	-	
Health & Life Insurance	5965	18,723	19,659	40,700	45,308	45,308	45,455	
Retirement	5970	44,052	43,705	40,100	27,430	27,430	27,671	
Retirement - OPSRP	5971	-	-	-	6,317	6,317	6,448	
VEBA	5980	1,200	1,200	2,400	2,760	2,760	2,760	

TILLAMOOK COUNTY
FY2025-26 Annual Budget



		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
Sheriff/Criminal/Jail/Marine	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Uniform Allowance	5990	564	564	1,200	1,500	1,500	1,500	
Total Taxes & Benefits		75,895	75,499	101,900	103,155	103,155	107,474	-
Total Personal Services		167,531	155,177	293,000	302,755	302,755	307,074	-
Total Full-Time Equivalent		1.00	1.00	2.00	2.00	2.00	2.00	
Materials & Services								
Office Supplies	6001	-	-	100	100	100	100	
Non-Capital Equipment	6004	-	-	100	100	100	100	
Operating Supplies	6005	65	-	1,000	1,000	1,000	1,000	
Fuel & Lubricants	6030	7,723	6,404	16,000	12,000	12,000	12,000	
Search & Rescue Equipment	6246	-	-	-	-	-	-	
Criminal Equipment	6250	2,200	4,535	3,000	3,000	3,000	3,000	
Uniforms	6251	658	1,930	1,000	1,000	1,000	1,000	
Printing & Advertising	7001	100	-	-	-	-	-	
Postage & Shipping	7005	-	-	-	-	-	-	
Telephone	7007	548	46	-	-	-	-	
Memberships & Dues	7050	-	-	50	50	50	50	
Travel/Training/Mileage	7080	784	1,703	2,500	2,500	2,500	2,500	
R&M/Vehicles	7603	2,045	175	8,000	8,000	8,000	8,000	
R&M/Equipment	7605	4,227	336	4,000	4,000	4,000	4,000	
Inactive Employee Insurance	7881	15,870	15,000	18,000	18,000	18,000	18,000	
Misc. Material & Services	7899	-	-	-	-	-	-	
Total Materials & Services		34,220	30,131	53,750	49,750	49,750	49,750	-
Capital Outlay								
Vehicles	9030	-	37,565	-	-	-	-	
Machinery/Equipment	9035	14,448	-	-	-	-	-	
Total Capital Outlay		14,448	37,565	-	-	-	-	-
Total Sheriff/Marine Expenditures		216,198	222,873	346,750	352,505	352,505	356,824	-
Sheriff/Marine Revenues minus Expenditures		35,673	(15,197)	(78,750)	(137,505)	(137,505)	(141,824)	-
Total Sheriff Revenues minus Expenditures		(5,659,784)	(6,585,033)	(7,455,070)	(7,936,513)	(7,936,513)	(8,024,975)	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Personal Services		5,708,433	6,366,818	7,775,840	8,354,383	8,354,383	8,442,845	-
Total Materials & Services		1,444,250	1,414,706	1,636,100	1,888,700	1,888,700	1,888,700	-
Total Capital Outlay		26,820	209,959	299,000	154,000	154,000	154,000	-
Sheriff - Criminal/Jail/Marine Totals		7,179,502	7,991,482	9,710,940	10,397,083	10,397,083	10,485,545	-

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

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 010
Department: 01540

		2022-2023	2023-2024	2024-2025	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Emergency Management	Account No.	Actuals	Actuals	Budget				
Departmental Revenue	Account No.							
Reservoir Reimbursement	4210	-	18,400	9,200	9,200	9,200	9,200	
FEMA/EMPG/FYE25	4225	52,338	33,231	66,500	66,000	66,000	66,000	
Donation	4269	-	-	-	-	-	-	
Local/Community Funding	4290	4,000	-	4,000	4,000	4,000	4,000	
Refunds & Reimbursements	4670	549	925	-	-	-	-	
Total Revenues		56,887	52,556	79,700	79,200	79,200	79,200	-
Departmental Expense	01540							
Personal Services								
Salaries								
Department Head	5100	78,902	85,053	90,500	95,400	95,400	95,400	
Management/Supervisory	5200	24,056	26,586	29,500	-	-	-	
Part-Time/Temporary	5600	-	-	-	-	-	-	
Leave Buy Out	5897	424	478	2,400	1,900	1,900	1,900	
Overtime	5899	-	-	-	-	-	-	
Moving Reimbursement	5975	-	-	-	-	-	-	
Total Salaries		103,383	112,117	122,400	97,300	97,300	97,300	-
Taxes & Benefits								
Employer's FICA	5950	7,813	8,474	9,800	7,800	7,800	7,800	
OR Paid Family Medical Leave	5952	211	443	500	400	400	400	
Worker Compensation	5955	2,473	2,312	1,400	300	300	300	
Health & Life Insurance	5965	12,079	12,528	12,000	10,347	10,347	10,378	
Retirement	5970	34,345	38,950	43,000	32,360	32,360	32,644	
Retirement - OPSRP	5971	-	-	-	-	-	-	
VEBA	5980	1,725	1,725	2,400	1,380	1,380	1,380	
Uniform Allowance	5990	141	141	200	-	-	-	
Total Taxes & Benefits		58,787	64,573	69,300	52,587	52,587	52,903	-
Total Personal Services		162,170	176,690	191,700	149,887	149,887	150,203	-
Total Full-Time Equivalent		1.25	1.25	1.25	1.00	1.00	1.00	
Materials & Services								
Office Supplies	6001	455	51	600	600	600	600	
Non-Capital Equipment	6004	-	159	500	500	500	500	
Operating Supplies	6005	425	-	600	600	600	600	
Computer Software & Licensing	6009	1,745	600	3,000	3,000	3,000	3,000	
Computer Supplies	6011	-	696	-	-	-	-	
Fuel & Lubricants	6030	622	-	3,000	4,500	4,500	4,500	
Uniforms	6251	140	-	500	500	500	500	
Printing & Advertising	7001	-	-	200	200	200	200	
Books & Publications	7003	-	-	100	100	100	100	
Telephone	7007	4,980	399	-	-	-	-	
Insurance & Deductibles	7020	5	-	-	-	-	-	
Memberships & Dues	7050	100	-	300	300	300	300	
Travel/Training/Mileage	7080	2,579	2,763	2,500	3,000	3,000	3,000	
Contracted Services	7105	54,500	55,063	68,000	100,100	100,100	100,100	
Utilities	7410	417	455	600	600	600	600	
R&M/Office Equipment	7601	35	-	200	200	200	200	
R&M/Vehicles	7603	10	-	100	500	500	500	

TILLAMOOK COUNTY
FY2025-26 Annual Budget



		2022-2023	2023-2024	2024-2025	2025-2026 Requested	2025-2026 Proposed	2025-2026 Approved	2025-2026 Adopted
Emergency Management	Account No.	Actuals	Actuals	Budget	Budget	Budget	Budget	Budget
R&M/Equipment	7605	208	-	6,000	6,000	6,000	6,000	
Equipment Rental	7610	-	-	500	500	500	500	
Storage Rental	7611	-	-	-	-	-	-	
Emergency Situations	7832	-	-	500	500	500	500	
Rebates & Refunds	7880	-	-	-	-	-	-	
Misc Materials & Services/CERT	7899	2,413	2,595	5,000	5,000	5,000	5,000	
Total Materials & Services		68,635	62,781	92,200	126,700	126,700	126,700	-
Capital Outlay								
Machinery/Equipment	9035	17,745	-	-	-	-	-	
Buildings/Improvements	9040	-	8,000	8,000	8,000	8,000	8,000	
Total Capital Outlay		17,745	8,000	8,000	8,000	8,000	8,000	-
Total Expenditures		248,550	247,470	291,900	284,587	284,587	284,903	-
Emergency Management Revenues minus Expenditures		(191,663)	(194,914)	(212,200)	(205,387)	(205,387)	(205,703)	-

Tillamook County
Statement of Budget
Fiscal Year July 1, 2025 - June 30, 2026

Total Personal Services	162,170	176,690	191,700	149,887	149,887	150,203	-
Total Materials & Services	68,635	62,781	92,200	126,700	126,700	126,700	-
Total Capital Outlay	17,745	8,000	8,000	8,000	8,000	8,000	-
Emergency Management Totals	248,550	247,470	291,900	284,587	284,587	284,903	-

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

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 010
Department: 01550

			2022-2023	2023-2024	2024-2025	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Communications Department		Account No.	Actuals	Actuals	Budget				
Departmental Revenue									
Reservoir Reimbursement		4210	-	-	-	-	-	-	-
Donations		4269	-	-	2,500	2,500	2,500	2,500	
Rent		4280	6,016	5,306	6,320	6,320	6,320	6,320	
Local/Community Funding		4290	-	-	-	-	-	-	-
Refunds & Reimbursement		4670	4	-	-	-	-	-	-
Total Revenues			6,021	5,306	8,820	8,820	8,820	8,820	-
Departmental Expense 01550									
Personal Services									
Salaries									
Professional/Technical		5300	64,206	52,198	79,000	83,400	83,400	83,400	
AFSCME Incentive		5750	-	-	500	500	500	500	
Leave Buy Out		5897	-	2,721	1,600	1,700	1,700	1,700	
Overtime		5899	1,571	-	300	300	300	300	
Total Salaries			65,778	54,919	81,400	85,900	85,900	85,900	-
Taxes & Benefits									
Employer's FICA		5950	4,885	4,155	6,500	6,800	6,800	6,900	
OR Paid Family Medical Leave		5952	133	217	400	400	400	400	
Worker Compensation		5955	1,373	1,610	1,200	1,300	1,300	1,300	
Health & Life Insurance		5965	19,726	7,580	9,600	10,292	10,292	10,323	
Retirement		5970	21,092	19,327	28,300	28,265	28,265	28,513	
Retirement - OPSRP		5971	-	-	-	-	-	-	
VEBA		5980	1,380	805	1,900	1,380	1,380	1,380	
Uniform Allowance		5990	225	238	300	260	260	260	
Total Taxes & Benefits			48,813	33,933	48,200	48,697	48,697	49,077	-
Total Personal Services			114,591	88,852	129,600	134,597	134,597	134,977	-
Total Full-Time Equivalent			1.00	1.00	1.00	1.00	1.00	1.00	
Materials & Services									
Office Supplies		6001	803	-	350	350	350	350	
Non-Capital Equipment		6004	37,829	599	29,460	21,780	21,780	21,780	
Operating Supplies		6005	2,990	1,186	3,000	3,000	3,000	3,000	
Small Tools & Minor Equipment		6007	2,383	190	2,500	2,500	2,500	2,500	
Computer Software & Licensing		6009	509	629	750	750	750	750	
Fuel & Lubricants		6030	5,515	3,424	5,000	6,000	6,000	6,000	
Printing & Advertising		7001	-	-	1,000	1,000	1,000	1,000	
Postage & Shipping		7005	148	-	300	300	300	300	
Telephone		7007	3,868	979	4,250	4,250	4,250	4,250	
Travel/Training/Mileage		7080	645	-	2,500	2,500	2,500	2,500	
Contracted Services		7105	37,163	15,935	32,700	35,000	35,000	35,000	
Rent		7401	15,473	15,188	16,770	17,600	17,600	17,600	
Utilities		7410	8,152	8,170	10,300	10,800	10,800	10,800	
R&M/Building & Grounds		7450	19,784	-	8,200	5,000	5,000	5,000	
R&M/Vehicles		7603	6,800	2,646	2,000	2,000	2,000	2,000	
R&M/Equipment		7605	4,209	4,010	5,000	5,000	5,000	5,000	
Equipment Rental		7610	12,588	31,353	750	750	750	750	
Permit Fees		7650	75	-	250	250	250	250	
Misc Materials & Services		7899	-	609	500	500	500	500	
Total Materials & Services			158,933	84,919	125,580	119,330	119,330	119,330	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Communications Department		Account No.			Budget	Budget	Budget	Budget
Capital Outlay								
Computers/Office Equipment	9020	-	-	-	-	-	-	-
Vehicle	9030	-	-	66,500	-	-	-	-
Machinery/Equipment	9035	-	-	15,500	5,500	5,500	5,500	-
Total Capital Outlay		-	-	82,000	5,500	5,500	5,500	-
Total Expenditures		273,524	173,771	337,180	259,427	259,427	259,807	-
Communications Revenues minus Expenditures		(267,503)	(168,464)	(328,360)	(250,607)	(250,607)	(250,987)	-
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2025 - June 30, 2026								
Total Personal Services		114,591	88,852	129,600	134,597	134,597	134,977	-
Total Materials & Services		158,933	84,919	125,580	119,330	119,330	119,330	-
Total Capital Outlay		-	-	82,000	5,500	5,500	5,500	-
Communications Total		273,524	173,771	337,180	259,427	259,427	259,807	-

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

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 010
Department: 01600

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	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	4,837	1,285	5,000	5,000	5,000	5,000	-
Total Materials & Services		4,837	1,285	5,000	5,000	5,000	5,000	-
Total Mental Health Expenses		4,837	1,285	5,000	5,000	5,000	5,000	-
Mental Health Services Revenues minus Expenditures		(4,837)	(1,285)	(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, 2025 - June 30, 2026								
Total Personal Services		-	-	-	-	-	-	-
Total Materials & Services		4,837	1,285	5,000	5,000	5,000	5,000	-
Total Capital Outlay		-	-	-	-	-	-	-
Mental Health Services Totals		4,837	1,285	5,000	5,000	5,000	5,000	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



General Fund
Revenue & Expenditure Summary

	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	<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	11,593,993	11,069,599	10,950,000	10,900,000	10,900,000	10,900,000	-
Revenues	19,635,063	21,500,291	21,853,150	21,573,045	21,573,045	21,573,045	-
Transfers In	310,072	300,705	1,501,000	466,870	2,466,870	2,466,870	-
Total Resources	<u>31,539,128</u>	<u>32,870,595</u>	<u>34,304,150</u>	<u>32,939,915</u>	<u>34,939,915</u>	<u>34,939,915</u>	<u>-</u>
Expenditures							
Personnel Services	14,427,395	15,625,891	18,355,240	19,406,553	19,410,353	19,461,703	-
Materials & Services	5,068,655	5,077,292	6,547,720	6,350,296	6,350,296	6,402,796	-
Capital Expenditures	115,145	236,066	821,300	339,040	339,040	339,040	-
Transfers Out	853,682	492,500	1,109,500	2,652,610	907,600	907,600	-
Total Expenditures	<u>20,464,877</u>	<u>21,431,749</u>	<u>26,833,760</u>	<u>28,748,499</u>	<u>27,007,289</u>	<u>27,111,139</u>	<u>-</u>
Reserves							
Contingency	-	-	970,390	1,400,000	1,433,270	1,328,776	-
Unappropriated	11,074,251	11,438,845	6,500,000	4,500,000	6,500,000	6,500,000	-
Total Reserves	<u>11,074,251</u>	<u>11,438,845</u>	<u>7,470,390</u>	<u>5,900,000</u>	<u>7,933,270</u>	<u>7,828,776</u>	<u>-</u>
Total Full Time Equivalent Employees	121.81	122.81	134.46	135.41	135.41	135.41	-
Beginning Fund Balance	11,593,993	11,069,599	10,950,000	10,900,000	10,900,000	10,900,000	-
Resources	19,945,135	21,800,995	23,354,150	22,039,915	24,039,915	24,039,915	-
Expense	20,464,877	21,431,749	26,833,760	28,748,499	27,007,289	27,111,139	-
Reserves	11,074,251	11,438,845	7,470,390	5,900,000	7,933,270	7,828,776	-
Resources less Expenses	(519,742)	369,246	(3,479,610)	(6,708,584)	(2,967,374)	(3,071,224)	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 100
Department: 10000

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Mitigation Grant	Account No.				Budget	Budget	Budget	Budget
Departmental Revenue								
Beginning Fund Balance	4000	129,980	111,597	103,490	45,680	45,680	45,680	
Federal Grants	4225	-	-	-	-	-	-	
State Grants	4250	-	-	4,139,000	3,935,520	3,935,520	3,935,520	
Local/Community Funding	4290	-	-	1,000	-	-	-	
Refunds & Reimbursements	4670	-	1,098	-	-	-	-	
Interest	4699	-	-	-	-	-	-	
Total Revenues		129,980	112,694	4,243,490	3,981,200	3,981,200	3,981,200	-
Departmental Expense								
Materials & Services								
Printing & Advertising	7001	-	-	500	-	-	-	
Postage & Shipping	7005	-	-	-	-	-	-	
Contracted Services	7105	16,100	9,200	772,490	45,680	45,680	45,680	
Legal	7110	-	-	-	-	-	-	
Utilities	7410	-	-	-	-	-	-	
Permit Fees	7650	75	-	1,000	-	-	-	
Misc. Materials & Services	7899	2,208	-	500	-	-	-	
Total Materials & Services		18,383	9,200	774,490	45,680	45,680	45,680	-
Capital Outlay								
Buildings/Improvements	9040	-	-	3,469,000	3,935,520	3,935,520	3,935,520	
Total Capital Outlay		-	-	3,469,000	3,935,520	3,935,520	3,935,520	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	111,597	103,494	-	-	-	-	-
Total Unapp Ending Fund Bal		111,597	103,494	-	-	-	-	-
Total Expenditures		129,980	112,694	4,243,490	3,981,200	3,981,200	3,981,200	-
Mitigation Grant Revenues minus Expenditures		(0)	-	-	-	-	-	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	Account No.	Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
					Budget	Budget	Budget	Budget
Mitigation Grant								
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		18,383	9,200	774,490	45,680	45,680	45,680	-
Total Capital Outlay		-	-	3,469,000	3,935,520	3,935,520	3,935,520	-
Total Unappropriated Ending Fund Balance		<u>111,597</u>	<u>103,494</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Mitigation Grant Totals		129,980	112,694	4,243,490	3,981,200	3,981,200	3,981,200	-

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

Revenues

Legislature	\$1,267,000
Biz Oregon	\$187,150
Biz Oregon (pending spring 2025)	\$2,481,372
Shilo	\$3,935,522

Contracted Services

SFC Mowing	\$4,000
SFC Other Work TBD	\$41,680
	\$45,680

Capital Outlay

Shilo Repair	\$3,935,520
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TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 104
Department: 10400

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Video Lottery								
Departmental Revenue								
Beginning Fund Balance	4000	244,303	307,926	320,000	324,000	324,000	324,000	
Video Lottery	4240	278,388	301,033	230,000	260,000	260,000	260,000	
Interest	4699	4,745	14,193	1,000	5,000	5,000	5,000	
Total Revenues		527,436	623,151	551,000	589,000	589,000	589,000	-
Departmental Expense								
Materials & Services								
Memberships & Dues	7050	-	-	650	-	-	-	
Futures Council	7901	-	-	-	-	-	-	
Economic Development Council	7902	108,000	148,000	168,000	148,000	148,000	148,000	
Indirect Cost Allocation	8001	1,510	2,910	1,290	630	630	630	
Total Materials & Services		109,510	150,910	169,940	148,630	148,630	148,630	-
Capital Outlay								
Buildings/Improvements	9040	-	-	35,000	256,150	256,150	256,150	
Total Capital Outlay		-	-	35,000	256,150	256,150	256,150	-
Transfers Out								
Transfer to GF/DCD	9800	110,000	121,000	121,000	122,000	122,000	122,000	
Total Transfers Out		110,000	121,000	121,000	122,000	122,000	122,000	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	307,926	351,241	225,060	62,220	62,220	62,220	
Total Unapp Ending Fund Bal		307,926	351,241	225,060	62,220	62,220	62,220	-
Total Expenditures		527,436	623,151	551,000	589,000	589,000	589,000	-
Video Lottery Revenues minus Expenditures		0	(0)	-	-	-	-	-
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		109,510	150,910	169,940	148,630	148,630	148,630	-
Total Capital Outlay		-	-	35,000	256,150	256,150	256,150	-
Total Transfers Out		110,000	121,000	121,000	122,000	122,000	122,000	-
Total Unappropriated Ending Fund Balance		307,926	351,241	225,060	62,220	62,220	62,220	-
Video Lottery Totals		527,436	623,151	551,000	589,000	589,000	589,000	-

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
FY2025-26 Annual Budget



Fund: 105
Department: 10500

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Forest Timber Trust								
Departmental Revenue								
Beginning Fund Balance	4000	55,104	(4,893)	-	26,000	26,000	26,000	
State Timber Revenue	4230	100,500	86,000	59,000	23,420	23,420	23,420	
Total Revenues		155,604	81,107	59,000	49,420	49,420	49,420	-
Departmental Expense								
Materials & Services								
Memberships & Dues	7050	34,514	20,490	28,000	22,620	22,620	22,620	
Travel/Training/Mileage	7080	-	100	-	1,800	1,800	1,800	
Contracted Services	7105	-	-	5,000	5,000	5,000	5,000	
Legal	7110	125,983	41,788	25,000	20,000	20,000	20,000	
Misc. Materials & Services	7899	-	-	1,000	-	-	-	
Total Materials & Services		160,497	62,378	59,000	49,420	49,420	49,420	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	(4,893)	18,729	-	-	-	-	-
Total Unapp Ending Fund Bal		(4,893)	18,729	-	-	-	-	-
Total Expenditures		155,604	81,107	59,000	49,420	49,420	49,420	-
Forest Timber Trust Revenues minus Expenditures		-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		160,497	62,378	59,000	49,420	49,420	49,420	-
Total Unappropriated Ending Fund Balance		(4,893)	18,729	-	-	-	-	-
Forest Timber Trust Totals		155,604	81,107	59,000	49,420	49,420	49,420	-

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 - \$329
Charged - \$0

Memberships & Dues

\$22,620 CFTLC

Travel

\$1,800 Association of O&C Counties

Contracted Services

\$5,000 Tillamook Chamber - Tillamook Working Lands and Waters

Legal

\$20,000 Other TBD

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 106
Department: 10600

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Federal Title III		Account No.						
Departmental Revenue								
Beginning Fund Balance	4000	233,881	162,521	138,370	177,083	177,083	177,083	
O & C Title III	4013	-	66,760	60,000	-	-	-	
Federal Forest Fees	4205	71,619	-	-	-	-	-	
Sale of Assets	4695	-	25,956	-	-	-	-	
Interest	4699	2,455	6,259	1,000	1,500	1,500	1,500	
Total Revenues		307,955	261,496	199,370	178,583	178,583	178,583	-
Departmental Expense								
Materials & Services								
Printing & Advertising	7001	786	239	300	300	300	300	
Federal Title III (Categories 1-6)	7907	144,648	79,940	199,070	178,283	178,283	178,283	
Total Materials & Services		145,434	80,179	199,370	178,583	178,583	178,583	-
Operating Contingency								
Operating Contingency	9900	-	-	-	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	162,521	181,317	-	-	-	-	-
Total Unapp Ending Fund Bal		162,521	181,317	-	-	-	-	-
Total Expenditures		307,955	261,496	199,370	178,583	178,583	178,583	-
Federal Title III Revenues minus Expenditures		-	-	-	-	-	-	-

Tillamook County
Statement of Budget
Fiscal Year July 1, 2025 - June 30, 2026

Total Materials & Services	145,434	80,179	199,370	178,583	178,583	178,583	-
Total Operating Contingency	-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance	162,521	181,317	-	-	-	-	-
Federal Forest Title III Totals	307,955	261,496	199,370	178,583	178,583	178,583	-

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 - \$8,552
Charged - \$0

177,083 3/6/2025 Cash Balance (includes \$25,956 raptor)
1,500 3/6-6/30/2025 Revenues
-
178,583 25/26 Beginning Fund Balance

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 107
Department: 10700

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Juvenile Trust								
Departmental Revenue								
Beginning Fund Balance	4000	19,942	20,918	21,000	22,000	22,000	22,000	
Restitution	4615	675	1,500	500	500	500	500	
Miscellaneous Revenue	4690	-	-	-	-	-	-	
Interest	4699	301	912	200	300	300	300	
Total Revenues		20,918	23,331	21,700	22,800	22,800	22,800	-
Departmental Expense								
Materials & Services								
Victim Restitution	7827	-	-	11,000	1,000	1,000	1,000	
Total Materials & Services		-	-	11,000	1,000	1,000	1,000	-
Operating Contingency								
Operating Contingency	9900	-	-	10,700	21,800	21,800	21,800	
Total Contingency		-	-	10,700	21,800	21,800	21,800	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	20,918	23,331	-	-	-	-	-
Total Unapp Ending Fund Bal		20,918	23,331	-	-	-	-	-
Total Expenditures		20,918	23,331	21,700	22,800	22,800	22,800	-
Juvenile Trust Revenues minus Expenditures		-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		-	-	11,000	1,000	1,000	1,000	-
Total Operating Contingency		-	-	10,700	21,800	21,800	21,800	-
Total Unappropriated Ending Fund Balance		20,918	23,331	-	-	-	-	-
Juvenile Trust Totals		20,918	23,331	21,700	22,800	22,800	22,800	-

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 - \$85

Charged - \$0

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 109
Department: 10900

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Law Library	Account No.				Budget	Budget	Budget	Budget
Departmental Revenue								
Beginning Fund Balance	4000	110,363	111,711	120,000	145,000	145,000	145,000	
Fees	4301	22,785	28,491	28,500	28,500	28,500	28,500	
Miscellaneous Revenue	4690	-	-	-	-	-	-	
Total Revenues		133,149	140,203	148,500	173,500	173,500	173,500	-
Departmental Expense								
Materials & Services								
Computer Software & Licensing	6009	20,997	11,240	12,000	12,000	12,000	12,000	
Books & Publications	7003	440	440	23,000	20,000	20,000	20,000	
Contracted Services	7105	-	-	-	10,000	10,000	10,000	
Total Materials & Services		21,437	11,680	35,000	42,000	42,000	42,000	-
Operating Contingency								
Operating Contingency	9900	-	-	-	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	111,711	128,523	113,500	131,500	131,500	131,500	
Total Unapp Ending Fund Bal		111,711	128,523	113,500	131,500	131,500	131,500	-
Total Expenditures		133,149	140,203	148,500	173,500	173,500	173,500	-
Law Library Revenues minus Expenditures		-	0	-	-	-	-	-

Tillamook County
Statement of Budget
Fiscal Year July 1, 2025 - June 30, 2026

Total Materials & Services	21,437	11,680	35,000	42,000	42,000	42,000	-
Total Operating Contingency	-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance	111,711	128,523	113,500	131,500	131,500	131,500	-
Law Library Totals	133,149	140,203	148,500	173,500	173,500	173,500	-

Fund accounts for fees in accordance with State statute to provide legal research and reference materials.

Current OMB Uniform Guidance Indirect Cost Allocation - \$131

Charged - \$0

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 110
Department: 11000

		2022-2023	2023-2024	2024-2025	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Sheriff Trust	Account No.	Actuals	Actuals	Budget				
Departmental Revenue								
Beginning Fund Balance	4000	125,890	141,715	135,000	193,000	193,000	193,000	
Donations	4269	-	-	-	-	-	-	
Local/Community Funding	4290	-	-	-	-	-	-	
TCSO Search & Rescue Program	4335	52,819	37,341	20,000	35,000	35,000	35,000	
Refunds & Reimbursements	4670	375	-	-	-	-	-	
Miscellaneous Revenue	4690	-	-	-	-	-	-	
Interest	4699	1,588	5,910	5,000	7,000	7,000	7,000	
Total Revenues		180,672	184,966	160,000	235,000	235,000	235,000	-
Departmental Expense								
Materials & Services								
Operating Supplies	6005	52	903	-	5,000	5,000	5,000	
Fuel & Lubricants	6030	59	65	-	200	200	200	
Search & Rescue Program	6247	7,755	3,597	35,000	35,000	35,000	35,000	
Search & Rescue Equipment	6249	4,298	2,231	47,500	47,500	47,500	47,500	
Criminal Equipment	6250	1,450	-	-	-	-	-	
Uniforms	6251	12,281	-	-	7,500	7,500	7,500	
Printing & Advertising	7001	40	118	-	-	-	-	
Books & Publications	7003	-	-	1,000	1,000	1,000	1,000	
Memberships & Dues	7050	-	20	-	-	-	-	
Travel/Training/Mileage	7080	10,736	3,660	7,500	7,500	7,500	7,500	
R&M/Vehicles	7603	-	-	-	-	-	-	
R&M/Equipment	7605	2,010	25	-	-	-	-	
Rebates & Refunds	7880	276	-	-	-	-	-	
Misc. Materials & Services	7899	-	1,145	3,000	3,000	3,000	3,000	
Total Materials & Services		38,956	11,763	94,000	106,700	106,700	106,700	-
Capital Outlay								
Machinery/Equipment	9035	-	-	-	-	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	141,715	173,203	66,000	128,300	128,300	128,300	
Total Unapp Ending Fund Bal		141,715	173,203	66,000	128,300	128,300	128,300	-
Total Expenditures		180,672	184,966	160,000	235,000	235,000	235,000	-
Sheriff Trust Revenues minus Expenditures		-	(0)	-	-	-	-	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
Sheriff Trust	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		38,956	11,763	94,000	106,700	106,700	106,700	-
Total Capital Outlay		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		<u>141,715</u>	<u>173,203</u>	<u>66,000</u>	<u>128,300</u>	<u>128,300</u>	<u>128,300</u>	<u>-</u>
Sheriff Trust Totals		<u>180,672</u>	<u>184,966</u>	<u>160,000</u>	<u>235,000</u>	<u>235,000</u>	<u>235,000</u>	<u>-</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 - \$987

Charged - \$0

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 111
Department: 11100

		2022-2023	2023-2024	2024-2025	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Transient Lodging Tax	Account No.	Actuals	Actuals	Budget				
Departmental Revenue								
Beginning Fund Balance	4000	1,258,193	2,564,473	-	-	-	-	-
Transient Lodging Tax	4020	7,465,222	7,580,479	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Interest	4699	39,653	140,623	6,000	140,000	140,000	140,000	140,000
Total Revenues		8,763,068	10,285,575	7,006,000	7,140,000	7,140,000	7,140,000	-
Departmental Expense								
Materials & Services								
Computer Software & Licensing	6006	-	-	-	34,000	34,000	34,000	-
Printing & Advertising	7001	163	136	-	-	-	-	-
Contracted Services (TCVA)	7105	1,580,200	1,369,160	2,217,060	2,102,650	2,102,650	2,102,650	-
Contracted Services (Promotion-PCNV)	7105	50,000	-	25,000	25,000	25,000	25,000	-
Contracted Services (TWLW)	7105	-	-	-	-	-	-	-
Contracted Services (EVCNB)	7105	-	-	-	-	-	-	-
Contracted Services (SCEVC)	7105	-	-	-	-	-	-	-
Contracted Services	7105	24,283	53,769	33,450	-	-	-	-
Rebates & Refunds	7880	15,911	1,977	2,000	2,000	2,000	2,000	-
Total Materials & Services		1,670,557	1,425,042	2,277,510	2,163,650	2,163,650	2,163,650	-
Transfers Out								
Transfer to GF (admin fees)	9800	150,072	129,705	155,000	155,000	155,000	155,000	-
Transfer to Road Fund (Less GF Exp)	9810	2,188,165	2,159,271	1,945,000	1,945,000	1,945,000	1,945,000	-
Transfer to Parks	9827	-	-	100,100	100,000	100,000	100,000	-
Transfer to TLT Facilities (2025-2026)	9885	-	-	-	2,531,115	2,531,115	2,531,115	-
Transfer to TLT Facilities (2024-2025)	9885	-	-	2,522,390	-	-	-	-
Transfer to TLT Facilities (2023-2024)	9885	-	-	-	-	-	-	-
Transfer to TLT Facilities (2022-2023)	9885	2,189,800	6,221,840	-	-	-	-	-
Transfer to GF/Sheriff	9801	-	-	-	10,000	10,000	10,000	-
Transfer to GF/Facilities	9802	-	-	-	235,235	235,235	235,235	-
Total Transfers Out		4,528,037	8,510,816	4,722,490	4,976,350	4,976,350	4,976,350	-
Operating Contingency	9900	-	-	6,000	-	-	-	-
Total Contingency		-	-	6,000	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	2,564,474	349,718	-	-	-	-	-
Total Unapp Ending Fund Bal		2,564,474	349,718	-	-	-	-	-
Total Expenditures		8,763,068	10,285,575	7,006,000	7,140,000	7,140,000	7,140,000	-
Transient Lodging Tax Revenues minus Expenditures		(0)	-	-	-	-	-	-

TILLAMOOK COUNTY
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Transient Lodging Tax	Account No.	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Budget	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2025 - June 30, 2026								
Transient Lodging Tax Summary								
Total Materials & Services		1,670,557	1,425,042	2,277,510	2,163,650	2,163,650	2,163,650	-
Total Transfers Out		4,528,037	8,510,816	4,722,490	4,976,350	4,976,350	4,976,350	-
Total Operating Contingency		-	-	6,000	-	-	-	-
Total Unappropriated Ending Fund Balance		2,564,474	349,718	-	-	-	-	-
Transient Lodging Tax Totals		8,763,068	10,285,575	7,006,000	7,140,000	7,140,000	7,140,000	-

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 - \$0

Charged - \$0

\$4,900,000 70%

\$2,102,650 VTC

\$25,000 PCNV

\$34,000 Granicus

\$2,000 Reb/Ref

\$10,000 GF/Sheriff's Office Patrol Deputy (Enforcement)

\$108,360 GF/Code Enforcement Officer

\$126,875 GF/Facilities/Property Manager

\$2,391,115 121 TLT Facilities

\$100,000 Parks

\$4,900,000

\$2,100,000 30%

\$1,945,000 Road

\$155,000 GF

CD, TO, BOC

\$2,100,000

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Fund: 113
Department: 11300

		2022-2023	2023-2024	2024-2025	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Clerk Records	Account No.	Actuals	Actuals	Budget				
Departmental Revenue								
Beginning Fund Balance	4000	73,043	80,104	80,000	76,211	76,211	76,211	
Fees	4301	9,032	8,049	5,000	-	-	-	
Interest	4699	1,137	3,487	100	-	-	-	
Total Revenues		83,212	91,639	85,100	76,211	76,211	76,211	-
Departmental Expense								
Materials & Services								
Office Supplies	6001	-	-	3,000	3,000	3,000	3,000	
Non-Capital Equipment	6004	3,107	-	-	5,000	5,000	5,000	
Computer Software & Licensing	6009	-	-	15,000	9,211	9,211	9,211	
Contracted Services	7105	-	-	58,100	59,000	59,000	59,000	
R&M/Office Equipment	7601	-	-	2,000	-	-	-	
Storage Rental	7611	-	707	2,000	-	-	-	
Misc. Materials & Services	7899	-	-	5,000	-	-	-	
Total Materials & Services		3,107	707	85,100	76,211	76,211	76,211	-
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	80,104	90,932	-	-	-	-	-
Total Unapp Ending Fund Bal		80,104	90,932	-	-	-	-	-
Total Expenditures		83,212	91,639	85,100	76,211	76,211	76,211	-
Clerk Records Revenues minus Expenditures		-	-	-	-	-	-	-

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		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
Clerk Records	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		3,107	707	85,100	76,211	76,211	76,211	-
Total Capital Outley		-	-	-	-	-	-	-
Total Operating Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		80,104	90,932	-	-	-	-	-
Clerk's Records Totals		83,212	91,639	85,100	76,211	76,211	76,211	-

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 - \$4,593

Charged - \$0

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Fund: 115
Department: 11500

		2022-2023	2023-2024	2024-2025	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Building, Planning, Sanitation	Account No.	Actuals	Actuals	Budget				
Departmental Revenue								
Beginning Fund Balance	4000	23,035	39,628	-	-	-	-	-
Surcharge	4237	134,929	141,277	200,000	200,000	200,000	200,000	-
Planning & Zoning Fees	4317	(205)	-	-	-	-	-	-
Reserve Officer Program	4327	(9)	-	-	-	-	-	-
Total Revenues		157,750	180,905	200,000	200,000	200,000	200,000	-
Departmental Expense								
Materials & Services								
BPS Surcharge	7839	124,142	146,470	195,000	195,000	195,000	195,000	-
Rebates & Refunds	7880	1,269	2,310	5,000	5,000	5,000	5,000	-
Misc Materials & Services	7899	350	-	-	-	-	-	-
Total Materials & Services		125,761	148,780	200,000	200,000	200,000	200,000	-
Operating Contingency								
Operating Contingency	9900	-	-	-	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	31,989	32,125	-	-	-	-	-
Total Unapp Ending Fund Bal		31,989	32,125	-	-	-	-	-
Total Expenditures		157,750	180,905	200,000	200,000	200,000	200,000	-
BPS Revenues minus Expenditures		(0)	-	-	-	-	-	-
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		125,761	148,780	200,000	200,000	200,000	200,000	-
Total Operating Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		31,989	32,125	-	-	-	-	-
Building, Planning, Sanitation Totals		157,750	180,905	200,000	200,000	200,000	200,000	-

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

TILLAMOOK COUNTY
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Fund: 116
Department: 11600

		2022-2023	2023-2024	2024-2025	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Technology Fund		Account No.	Actuals	Actuals	Budget			
Departmental Revenue								
Beginning Fund Balance	4000	129,010	121,720	96,000	120,000	120,000	120,000	
Justice Court Assessments	4401	50,229	51,672	60,000	58,000	58,000	58,000	
Refund & Reimbursements	4670	-	2,367	-	-	-	-	
Total Revenues			179,239	175,759	156,000	178,000	178,000	-
Departmental Expense								
Materials & Services								
Office Supplies	6001	-	-	-	-	-	-	
Non-Capital Equipment	6004	17,887	23,220	33,000	33,000	33,000	33,000	
Operating Supplies	6005	-	-	-	-	-	-	
Computer Software & Licensing	6009	25,182	14,203	50,000	50,000	50,000	50,000	
Computer Supplies	6011	-	-	1,000	1,000	1,000	1,000	
Criminal Equipment	6250	-	200	-	-	-	-	
Telephone	7007	13,520	15,526	20,000	30,000	30,000	30,000	
Professional Services	7101	-	-	10,000	10,000	10,000	10,000	
Contracted Services	7105	930	930	4,000	4,000	4,000	4,000	
Total Materials & Services			57,519	54,080	118,000	128,000	128,000	-
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	121,720	121,680	38,000	50,000	50,000	50,000	
Total Unapp Ending Fund Bal			121,720	121,680	38,000	50,000	50,000	-
Technology Fund Revenues minus Expenditures			-	-	-	-	-	-

TILLAMOOK COUNTY
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		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Technology Fund								
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		57,519	54,080	118,000	128,000	128,000	128,000	-
Total Capital Outley		-	-	-	-	-	-	-
Total Operating Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		<u>121,720</u>	<u>121,680</u>	<u>38,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Technology Fund Totals		<u>179,239</u>	<u>175,759</u>	<u>156,000</u>	<u>178,000</u>	<u>178,000</u>	<u>178,000</u>	<u>-</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
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Fund: 119
Department: 11900

		2022-2023	2023-2024	2024-2025	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
PLCP	Account No.	Actuals	Actuals	Budget				
Departmental Revenue								
Beginning Fund Balance	4000	110,724	106,248	68,300	66,800	66,800	66,800	
Fees	4301	61,026	53,038	60,000	60,000	60,000	60,000	
Refunds & Reimbursements	4670	79	94	-	-	-	-	
Miscellaneous Revenue	4690	-	-	-	-	-	-	
Interest	4699	1,607	4,105	-	-	-	-	
Total Revenues		173,436	163,485	128,300	126,800	126,800	126,800	-
Departmental Expense								
Personal Services								
Salaries								
Department Head	5100	13,599	14,653	15,300	16,100	16,100	16,100	
Professional/Technical	5300	9,036	9,795	10,500	12,100	12,100	12,100	
Administrative/Clerical	5400	2,126	2,343	2,400	2,400	2,400	2,400	
Skilled/Service/Maint Worker	5500	4,666	8,880	9,300	10,700	10,700	10,700	
Part-Time/Temporary	5600	-	-	-	-	-	-	
AFSCME Incentive	5750	-	-	250	200	200	300	
Leave Buy Out	5897	456	302	800	800	800	800	
Total Salaries		29,883	35,973	38,550	42,300	42,300	42,400	-
Taxes & Benefits								
Employer's FICA	5950	2,180	2,631	3,100	3,400	3,400	3,400	
OR Paid Family Medical Leave	5952	63	138	200	200	200	200	
Worker Compensation	5955	453	238	800	900	900	900	
Unemployment	5960	-	-	-	-	-	-	
Health & Life Insurance	5965	11,840	14,045	13,500	13,969	13,969	14,012	
Retirement	5970	11,153	11,918	13,000	13,928	13,928	14,051	
OPSRP Retirement	5971	-	-	-	-	-	-	
VEBA	5980	604	690	1,000	690	690	690	
Uniform Allowance	5990	68	107	200	117	117	117	
Total Taxes & Benefits		26,360	29,766	31,800	33,204	33,204	33,370	-
Total Personal Services		56,244	65,738	70,350	75,504	75,504	75,770	-
Total Full-Time Equivalent		0.45	0.50	0.60	0.50	0.50	0.50	
Materials & Services								
Office Supplies	6001	-	-	300	300	300	300	
Non-Capital Equipment	6004	-	-	-	-	-	-	
Operating Supplies	6005	-	-	1,000	1,000	1,000	1,000	
Computer Software & Licensing	6009	-	-	700	-	-	-	
Fuel & Lubricants	6030	143	138	700	700	700	700	
Travel/Training/Mileage	7080	-	-	1,000	1,000	1,000	1,000	
R&M/Office Equipment	7601	-	-	1,000	1,000	1,000	1,000	
R&M/Vehicles	7603	-	7	900	900	900	900	
R&M/Equipment	7605	-	-	500	500	500	500	
Inactive Employee Insurance	7881	1,407	1,485	1,400	1,400	1,400	1,400	
Indirect Cost Allocation	8001	7,720	6,070	6,940	6,450	6,450	6,450	
Total Materials & Services		9,270	7,700	14,440	13,250	13,250	13,250	-

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PLCP	Account No.	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Budget	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Capital Outlay								
Vehicles	9030	1,873	-	-	-	-	-	-
Machinery/Equipment	9035	-	-	2,800	2,800	2,800	2,800	-
Total Capital Outlay		1,873	-	2,800	2,800	2,800	2,800	-
Operating Contingency								
Operating Contingency	9900	-	-	40,710	35,246	35,246	34,980	-
Total Contingency		-	-	40,710	35,246	35,246	34,980	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	106,049	90,046	-	-	-	-	-
Total Unapp Ending Fund Bal		106,049	90,046	-	-	-	-	-
Total Expenditures		173,436	163,485	128,300	126,800	126,800	126,800	-
PLCP Revenues minus Expenditures		-	-	-	0	0	0	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Personal Services		56,244	65,738	70,350	75,504	75,504	75,770	-
Total Materials & Services		9,270	7,700	14,440	13,250	13,250	13,250	-
Total Capital Outlay		1,873	-	2,800	2,800	2,800	2,800	-
Total Contingency		-	-	40,710	35,246	35,246	34,980	-
Total Unappropriated Ending Fund Balance		106,049	90,046	-	-	-	-	-
PLCP Totals		173,436	163,485	128,300	126,800	126,800	126,800	-

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 - \$6,452

Charged - \$6,450

TILLAMOOK COUNTY
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Fund: 120
Department: 12000

		2022-2023	2023-2024	2024-2025	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Dept. of Community Development/Building	Account No.	Actuals	Actuals	Budget				
Departmental Revenue								
Beginning Fund Balance	4000	1,444,065	1,641,935	1,380,000	2,269,000	2,269,000	2,269,000	
Leval A Planing Permits	4110	-	-	100,000	100,000	100,000	100,000	
Plumbing Permits	4115	133,969	136,438	100,000	100,000	100,000	100,000	
Electrical Permit	4116	207,289	207,217	175,000	175,000	175,000	175,000	
Short Term Rental Inspection Fees	4118	36,744	83,200	30,000	30,000	30,000	30,000	
Building Permits	4120	1,103,779	1,429,346	800,000	800,000	800,000	800,000	
Technology Fees	4365	-	-	80,000	-	-	-	
Refunds & Reimbursements	4670	1,237	3,107	-	-	-	-	
Miscellaneous Revenue	4690	28,380	21,561	-	-	-	-	
Sale of Assets	4695	-	100	-	-	-	-	
Interest	4699	21,412	77,120	40,000	40,000	40,000	40,000	
Intercounty/Revenue	4718	-	-	-	70,000	70,000	70,000	
Total Revenues		2,976,876	3,600,024	2,705,000	3,584,000	3,584,000	3,584,000	-
Departmental Expense								
Personal Services								
Salaries								
Department Head	5100	28,557	43,352	55,100	48,800	48,800	97,500	
Management/Supervisory	5200	-	50,881	114,400	119,800	119,800	131,400	
Professional/Technical	5300	243,422	232,199	395,200	444,500	444,500	444,500	
Administrative/Clerical	5400	125,075	132,484	104,400	166,100	166,100	166,100	
AFSCME Incentive	5750	-	-	4,500	3,600	3,600	4,300	
Out of Class	5896	-	-	1,700	1,700	1,700	1,700	
Leave Buy Out	5897	599	1,033	12,900	15,000	15,000	16,200	
Overtime	5899	30	382	1,000	1,000	1,000	1,000	
Total Salaries		397,682	460,330	689,200	800,500	800,500	862,700	-
Taxes & Benefits								
Employer's FICA	5950	29,580	34,238	54,600	63,600	63,600	68,600	
OR Paid Family Medical Leave	5952	825	1,790	2,700	3,200	3,200	3,400	
Worker Compensation	5955	5,945	4,512	8,700	9,600	9,600	10,500	
Unemployment	5960	12,461	-	-	-	-	-	
Health & Life Insurance	5965	93,339	109,303	160,300	181,073	181,073	191,229	
Retirement	5970	187,388	202,870	207,900	192,007	192,007	214,180	
OPSRP Retirement	5971	-	-	-	11,698	11,698	11,698	
VEBA	5980	7,847	8,956	16,200	13,234	13,234	13,924	
Uniform Allowance	5990	816	675	1,600	1,560	1,560	1,560	
Total Taxes & Benefits		338,201	362,345	452,000	475,972	475,972	515,091	-
Total Personal Services		735,884	822,674	1,141,200	1,276,472	1,276,472	1,377,791	-
Total Full-Time Equivalent		4.33	7.49	8.59	9.59	9.59	10.09	
Materials & Services								
Office Supplies	6001	2,300	2,332	2,500	2,500	2,500	2,500	
Non-Capital Equipment	6004	1,525	2,912	3,000	3,000	3,000	3,000	
Operating Supplies	6005	1,098	1,440	2,000	2,000	2,000	2,000	
Small Tools & Minor Equipment	6007	-	-	700	700	700	700	
Computer Software & Licensing	6009	1,928	19,500	15,000	15,000	15,000	15,000	
Computer Supplies	6011	221	-	-	500	500	500	
Fuel & Lubricants	6030	11,427	13,113	12,000	12,000	12,000	12,000	
Uniforms	6251	-	890	2,700	1,500	1,500	1,500	
Printing & Advertising	7001	1,540	2,654	2,500	2,500	2,500	2,500	

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Dept. of Community Development/Building	Account No.	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Books & Publications	7003	4,838	1,697	3,500	1,500	1,500	1,500	
Postage & Shipping	7005	997	644	1,000	1,000	1,000	1,000	
Telephone	7007	5,227	6,297	5,000	5,000	5,000	5,000	
Bank Fees	7013	19,511	24,172	20,000	20,000	20,000	20,000	
Memberships & Dues	7050	1,035	440	1,200	1,200	1,200	1,200	
Travel/Training/Mileage	7080	9,924	8,511	10,000	7,000	7,000	7,000	
Contracted Services	7105	383,204	230,978	250,000	500,000	500,000	500,000	
Legal	7110	-	2,119	2,000	2,000	2,000	2,000	
Rent	7401	13,090	13,344	18,000	21,380	21,380	21,380	
Utilities	7410	2,686	2,018	3,000	3,000	3,000	3,000	
Janitorial Services	7430	1,482	1,438	2,000	2,000	2,000	2,000	
Janitorial Supplies	7431	173	190	250	250	250	250	
R&M/Building & Grounds	7450	178	16	200	200	200	200	
R&M/Office Equipment	7601	1,814	1,681	2,500	2,500	2,500	2,500	
R&M/Vehicles	7603	14,978	5,809	5,000	5,000	5,000	5,000	
Rebates & Refunds	7880	11,524	18,994	10,000	10,000	10,000	10,000	
Inactive Employee Insurance	7881	2,544	2,688	14,000	14,000	14,000	14,000	
Misc Materials & Services	7899	561	236	700	700	700	700	
Indirect Cost Allocation	8001	86,420	93,400	66,410	75,420	75,420	75,420	
Intercountry/Insurance	8002	8,229	8,407	10,100	10,100	10,100	10,100	
Total Materials & Services		588,454	465,919	465,260	721,950	721,950	721,950	-
Capital Outlay								
Furniture/Fixtures	9015	-	-	2,000	2,000	2,000	2,000	
Computers/Office Equipment	9020	1,850	1,748	15,000	15,000	15,000	15,000	
Vehicles	9030	-	-	60,000	35,000	35,000	35,000	
Total Capital Outlay		1,850	1,748	77,000	52,000	52,000	52,000	-
Operating Contingency								
Operating Contingency	9900	-	-	100,000	100,000	100,000	100,000	
Total Contingency		-	-	100,000	100,000	100,000	100,000	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	1,650,688	2,309,682	921,540	1,433,578	1,433,578	1,332,259	
Total Unapp Ending Fund Bal		1,650,688	2,309,682	921,540	1,433,578	1,433,578	1,332,259	-
Total Expenditures		2,976,876	3,600,024	2,705,000	3,584,000	3,584,000	3,584,000	-
Dept. of Community Dev Revenues minus Expenditures		(0)	0	-	-	-	0	-

TILLAMOOK COUNTY
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Dept. of Community Development/Building	Account No.	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Budget	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Personal Services		735,884	822,674	1,141,200	1,276,472	1,276,472	1,377,791	-
Total Materials & Services		588,454	465,919	465,260	721,950	721,950	721,950	-
Total Capital Outlay		1,850	1,748	77,000	52,000	52,000	52,000	-
Total Contingency		-	-	100,000	100,000	100,000	100,000	-
Total Unappropriated Ending Fund Balance		<u>1,650,688</u>	<u>2,309,682</u>	<u>921,540</u>	<u>1,433,578</u>	<u>1,433,578</u>	<u>1,332,259</u>	-
Department of Community Development/Building		<u>2,976,876</u>	<u>3,600,024</u>	<u>2,705,000</u>	<u>3,584,000</u>	<u>3,584,000</u>	<u>3,584,000</u>	-

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 - \$75,425

Charged - \$75,420

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 121
Department: 12100

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
TLT Facilities		Account No.						
Departmental Revenue								
Beginning Fund Balance	4000	4,609,717	3,851,551	3,907,650	4,372,290	4,372,290	4,372,290	
Refunds & Reimbursements	4670	-	-	-	-	-	-	
Miscellaneous Revenue	4690	-	-	-	-	-	-	
Interest	4699	62,710	83,587	-	100,000	100,000	100,000	
Transfer from TLT (2022-23)	4808	2,189,800	-	-	-	-	-	
Transfer from TLT (2023-24)	4808	-	6,221,840	-	-	-	-	
Transfer from TLT (2024-2025)	4808	-	-	2,522,390	-	-	-	
Transfer from TLT (2025-2026)	4808	-	-	-	2,531,115	2,531,115	2,531,115	
Total Revenues		6,862,226	10,156,978	6,430,040	7,003,405	7,003,405	7,003,405	-
Departmental Expense								
Materials & Services								
Contracted Services (Allocated)	7105	2,995,372	1,417,388	1,456,230	496,655	496,655	496,655	
Contracted Services (Unallocated)	7105	-	-	3,880,320	6,246,750	5,246,750	5,246,750	
Permit Fees	7650	15,304	-	-	-	-	-	
Misc. Materials & Services	7899	-	-	-	-	-	-	
Total Materials & Services		3,010,676	1,417,388	5,336,550	6,743,405	5,743,405	5,743,405	-
Capital Outlay								
Machinery/Equipment	9035	-	-	-	-	-	-	
Land Acquisition	9050	-	-	10,000	10,000	10,000	10,000	
Total Capital Outlay		-	-	10,000	10,000	10,000	10,000	-
Transfers Out								
Transfer to Fair	9820	-	-	-	250,000	250,000	250,000	
Transfer to Parks	9827	-	-	-	-	1,000,000	1,000,000	
Transfer to PC/Wood Pkg Mgmt	9887	-	4,463,940	1,083,490	-	-	-	
Total Transfers Out		-	4,463,940	1,083,490	250,000	1,250,000	1,250,000	-
Operating Contingency								
Operating Contingency	9900	-	-	-	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	3,851,551	4,275,650	-	-	-	-	-
Total Unapp Ending Fund Bal		3,851,551	4,275,650	-	-	-	-	-
Total Expenditures		6,862,226	10,156,978	6,430,040	7,003,405	7,003,405	7,003,405	-
TLT Facilities Revenues minus Expenditures		(0)	-	-	-	-	-	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



		2022-2023	2023-2024	2024-2025	2025-2026 Requested	2025-2026 Proposed	2025-2026 Approved	2025-2026 Adopted
TLT Facilities	Account No.	Actuals	Actuals	Budget	Budget	Budget	Budget	Budget
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		3,010,676	1,417,388	5,336,550	6,743,405	5,743,405	5,743,405	-
Total Capital Outlay		-	-	10,000	10,000	10,000	10,000	-
Total Transfers Out		-	4,463,940	1,083,490	250,000	1,250,000	1,250,000	-
Total Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		<u>3,851,551</u>	<u>4,275,650</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TLT Facilities Totals		<u>6,862,226</u>	<u>10,156,978</u>	<u>6,430,040</u>	<u>7,003,405</u>	<u>7,003,405</u>	<u>7,003,405</u>	<u>-</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 - \$0

Charged - \$0

ALLOCATED

Fair	Fairgrounds Site Power Plan	\$96,565
Tillamook County Fair Association	Tennis Court Lighting Project	\$50,090
North County Recreation District	Aquatic Center	\$230,000
County - Parks	Barview Jetty Campground Entrance Renovation	\$120,000
County - Facilities	Kiwanda Corridor Project - Acquisitions	\$10,000
		\$506,655

UNALLOCATED

Fair	Annual Allocation 25/26	\$250,000
Pioneer Museum	Annual Allocation 25/26	\$250,000
Salmonberry Trail Foundation	Annual Allocation 25/26	\$100,000
County - Parks	Temporary 2025 Facilities	\$15,000
County - Parks	Netarts Community Park Improvements - Phase 2	\$75,000
County - Parks	Netarts Boat Basin Paving	\$81,000
County - Public Works	Cape Meares Parking Lot Paving	\$22,000
County - Facilities	Jensen Intersection Design	\$200,000
To Be Determined		\$5,503,750
		\$6,496,750

TOTAL 121 \$7,003,405

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 122
Department: 12200

			2022-2023	2023-2024	2024-2025	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Community Development Workforce Housing	Account No.		Actuals	Actuals	Budget				
Departmental Revenue									
Beginning Fund Balance	4000		1,714,627	2,079,884	1,230,000	1,418,000	1,418,000	1,418,000	
Short Term Rental License Fee	4119		815,800	670,500	750,000	750,000	750,000	750,000	
Federal Grants	4225		-	30,756	-	-	-	-	
Fees	4301		-	-	-	-	-	-	
State Grants	4250		-	20,000	-	-	-	-	
Local/Community Funding	4290		7,000	-	-	-	-	-	
Refunds & Reimbursements	4670		-	143	-	-	-	-	
Miscellaneous Revenue	4690		-	-	-	-	-	-	
Interest	4699		29,264	76,936	10,000	10,000	10,000	10,000	
Total Revenues			2,566,691	2,878,219	1,990,000	2,178,000	2,178,000	2,178,000	-
Departmental Expense									
Personal Services									
Salaries									
Professional/Technical	5300		77,577	49,545	67,700	75,100	75,100	75,100	
Administrative/Clerical	5400		-	-	44,400	57,800	57,800	67,200	
Part Time/Temporary	5600		-	267	-	-	-	-	
AFSCME Incentive	5750		-	-	1,000	1,000	1,000	600	
Leave Buy Out	5897		18	-	2,200	3,000	3,000	3,200	
Overtime	5899		1,826	23	-	-	-	-	
Total Salaries			79,421	49,835	115,300	136,900	136,900	146,100	-
Taxes & Benefits									
Employer's FICA	5950		5,870	3,742	9,200	12,300	12,300	13,600	
OR Paid Family Medical Leave	5952		159	196	500	700	700	700	
Worker Compensation	5955		691	588	1,200	1,800	1,800	2,000	
Health & Life Insurance	5965		24,602	8,332	36,400	46,417	46,417	51,959	
Retirement	5970		25,048	33,955	32,500	34,702	34,702	40,140	
OPSRP Retirement	5971		-	-	-	2,655	2,655	2,655	
VEBA	5980		1,380	1,035	3,800	3,174	3,174	3,450	
Total Taxes & Benefits			57,750	47,848	83,600	101,749	101,749	114,504	-
Total Personal Services			137,171	97,683	198,900	238,649	238,649	260,604	-
Total Full-Time Equivalent			-	1.00	2.00	2.30	2.30	2.50	
Materials & Services									
Office Supplies	6001		-	-	400	500	500	500	
Non-Capital Equipment	6004		6,194	229	350	700	700	700	
Computer Software & Licensing	6009		35	-	500	1,000	1,000	1,000	
Uniforms	6251		-	43	-	200	200	200	
Printing & Advertising	7001		372	1,874	3,000	3,000	3,000	3,000	
Books & Publications	7003		-	-	500	500	500	500	
Postage & Shipping	7005		-	-	1,000	1,500	1,500	1,500	
Telephone	7007		-	114	-	-	-	-	
Public Relations	7022		6,445	-	3,000	3,000	3,000	3,000	
Memberships & Dues	7050		-	-	500	500	500	500	
Travel/Training/Mileage	7080		2,841	460	3,000	3,500	3,500	3,500	
Contracted Services	7105		333,600	787,075	400,000	845,130	845,130	845,130	
Legal	7110		-	-	500	500	500	500	
Rent	7401		-	4,800	8,770	7,000	7,000	7,000	
Utilities	7410		-	716	850	1,000	1,000	1,000	

TILLAMOOK COUNTY
FY2025-26 Annual Budget



		2022-2023	2023-2024	2024-2025	2025-2026 Requested	2025-2026 Proposed	2025-2026 Approved	2025-2026 Adopted
Community Development Workforce Housing	Account No.	Actuals	Actuals	Budget	Budget	Budget	Budget	Budget
Janitorial Services	7430	-	633	700	750	750	750	
Janitorial Supplies	7431	-	107	100	150	150	150	
R&M/Building & Grounds	7450	-	16	50	50	50	50	
R&M/Office Equipment	7601	-	-	250	250	250	250	
Rebates & Refunds	7880	150	1,650	5,000	5,000	5,000	5,000	
Misc. Materials & Services	7899	-	-	700	700	700	700	
Total Materials & Services		349,636	797,716	429,170	874,930	874,930	874,930	-
Capital Outlay								
Computers/Office Equipment	9020	-	55	1,900	5,000	5,000	5,000	
Total Capital Outlay		-	55	1,900	5,000	5,000	5,000	-
Transfers Out								
Transfer to General Fund	9800	-	-	154,870	154,870	154,870	154,870	
Transfer to HB 4123 Homeless Connect	9826	-	-	840,000	-	-	-	
Total Transfers		-	-	994,870	154,870	154,870	154,870	-
Operating Contingency								
Operating Contingency	9900	-	-	100,000	200,000	200,000	200,000	
Total Contingency		-	-	100,000	200,000	200,000	200,000	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	2,079,884	1,982,765	265,160	704,551	704,551	682,596	
Total Unapp Ending Fund Bal		2,079,884	1,982,765	265,160	704,551	704,551	682,596	-
Total Expenditures		2,566,691	2,878,219	1,990,000	2,178,000	2,178,000	2,178,000	-
Comm. Dev. Workforce Hsg Revenues minus Expenditures		(0)	0	-	0	0	0	-

Tillamook County
Statement of Budget
Fiscal Year July 1, 2025 - June 30, 2026

Total Personal Services	137,171	97,683	198,900	238,649	238,649	260,604	-
Total Materials & Services	349,636	797,716	429,170	874,930	874,930	874,930	-
Total Capital Outlay	-	55	1,900	5,000	5,000	5,000	-
Total Transfers Out	-	-	994,870	154,870	154,870	154,870	-
Total Contingency	-	-	100,000	200,000	200,000	200,000	-
Total Unappropriated Ending Fund Balance	2,079,884	1,982,765	265,160	704,551	704,551	682,596	-
Community Development Workforce Housing Totals	2,566,691	2,878,219	1,990,000	2,178,000	2,178,000	2,178,000	-

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 - \$0
Charged - \$0

Administrative Cost
75%-25% split after admin cost

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 123
Department: 12300

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Public Safety Initiative								
Departmental Revenue								
Beginning Fund Balance	4000	-	-	-	-	318,000	318,000	-
Interest	4699	-	-	-	-	-	-	-
Total Revenues		-	-	-	-	318,000	318,000	-
Departmental Expense								
Materials & Services								
Code Enforcement Program	7835	-	-	-	-	318,000	318,000	-
Total Materials & Services		-	-	-	-	318,000	318,000	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	-	-	-	-	-	-	-
Total Unapp Ending Fund Bal		-	-	-	-	-	-	-
Total Expenditures		-	-	-	-	318,000	318,000	-
Public Safety Initiative Revenues minus Expenditures		-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		-	-	-	-	318,000	318,000	-
Total Capital Outlay		-	-	-	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		-	-	-	-	-	-	-
Trask Road Project Totals		-	-	-	-	318,000	318,000	-

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

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 125
Department: 12500

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Computer Reserve								
Departmental Revenue								
Beginning Fund Balance	4000	325,142	537,593	575,000	550,000	550,000	550,000	
Federal Grants	4225	-	-	-	-	-	-	
Interest	4699	-	-	-	-	-	-	
Transfer from General Fund	4800	225,000	100,000	100,000	50,000	50,000	50,000	
Total Revenues		550,142	637,593	675,000	600,000	600,000	600,000	-
Departmental Expense								
Materials & Services								
Non-Capital Equipment	6004	12,548	66,862	150,000	100,000	100,000	100,000	
	6009	-	1,285	-	-	-	-	
Computer Supplies	6011	-	-	-	-	-	-	
Contracted Services	7105	-	17,398	-	-	-	-	
Total Materials & Services		12,548	85,544	150,000	100,000	100,000	100,000	-
Capital Outlay								
Computers/Office Equipment	9020	-	-	-	-	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-
Operating Contingency								
Operating Contingency	9900	-	-	150,000	50,000	50,000	50,000	
Total Contingency		-	-	150,000	50,000	50,000	50,000	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	537,593	552,049	375,000	450,000	450,000	450,000	
Total Unapp Ending Fund Bal		537,593	552,049	375,000	450,000	450,000	450,000	-
Total Expenditures		550,142	637,593	675,000	600,000	600,000	600,000	-
Revenues minus Expenditures		-	0	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		12,548	85,544	150,000	100,000	100,000	100,000	-
Total Capital Outlay		-	-	-	-	-	-	-
Total Contingency		-	-	150,000	50,000	50,000	50,000	-
Total Unappropriated Ending Fund Balance		537,593	552,049	375,000	450,000	450,000	450,000	-
Computer Reserve Totals		550,142	637,593	675,000	600,000	600,000	600,000	-

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
FY2025-26 Annual Budget



Fund: 131
Department: 13100

		2022-2023	2023-2024	2024-2025	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Vehicle Reserve	Account No.	Actuals	Actuals	Budget				
Departmental Revenue								
Beginning Fund Balance	4000	124,749	0	-	300	300	300	
Refunds & Reimbursements	4670	26,900	-	-	-	-	-	
Interest	4699	6	1,429	500	300	300	300	
Transfer from General Fund	4800	9,932	105,000	72,000	57,600	57,600	57,600	
Loan Proceeds	4901	115,726	-	-	-	-	-	
Total Revenues		277,312	106,429	72,500	58,200	58,200	58,200	-
Departmental Expense								
Capital Outlay								
Principal	7890	114,095	94,791	65,200	53,000	53,000	53,000	
Interest	7891	12,460	9,950	6,800	4,700	4,700	4,700	
Vehicles	9030	150,757	-	-	-	-	-	
Total Capital Outlay		277,312	104,740	72,000	57,700	57,700	57,700	-
Operating Contingency								
Operating Contingency	9900	-	-	500	500	500	500	
Total Contingency		-	-	500	500	500	500	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	0	1,688	-	-	-	-	-
Total Unapp Ending Fund Bal		0	1,688	-	-	-	-	-
Total Expenditures		277,312	106,429	72,500	58,200	58,200	58,200	-
Vehicle Reserve Revenues minus Expenditures		-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		-	-	-	-	-	-	-
Total Capital Outlay		277,312	104,740	72,000	57,700	57,700	57,700	-
Total Contingency		-	-	500	500	500	500	-
Total Unappropriated Ending Fund Balance		0	1,688	-	-	-	-	-
Vehicle Reserve Totals		277,312	106,429	72,500	58,200	58,200	58,200	-

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
FY2025-26 Annual Budget



Fund: 132
Department: 13200, 13201, 13202

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Parks Department								
Departmental Revenue								
Beginning Fund Balance	4000	3,724,311	4,325,909	4,901,800	5,075,000	5,075,000	5,075,000	
Federal Grants	4225	-	-	-	-	-	-	
RV Registration	4275	-	-	-	-	-	-	
Fees	4301	2,088,088	2,071,488	2,191,050	2,290,286	2,290,286	2,290,286	
Restitution	4615	-	25	-	25	25	25	
Refunds & Reimbursements	4670	1,823	1,596	-	1,700	1,700	1,700	
Miscellaneous Revenue	4690	57	246	100	125	125	125	
Interest	4699	58,606	182,409	115,000	162,000	162,000	162,000	
Intercounty/PC Woods Pkg Mgmt	4716	105,600	52,042	100,000	82,000	82,000	82,000	
Subtotal - Parks	13200	2,254,175	2,307,807	2,406,150	2,536,136	2,536,136	2,536,136	-
Federal Grants	4225	-	-	-	-	-	-	
Marine Fuel Tax	4264	-	-	-	-	-	-	
Fees	4301	227,941	238,476	212,700	240,000	240,000	240,000	
Refunds & Reimbursements	4670	426	412	500	600	600	600	
Miscellaneous Revenue	4690	-	-	-	-	-	-	
Interest	4699	-	27	-	20	20	20	
Intercounty/PC Woods Pkg Mgmt	4716	899	232	10	35	35	35	
Subtotal - Boatramps	13201	229,266	239,147	213,210	240,655	240,655	240,655	-
Coronavirus Relief Fund	4225	-	-	-	-	-	-	
Donations	4269	-	-	-	-	-	-	
RV Registration	4275	499,997	395,472	400,000	400,000	400,000	400,000	
Local/Community Funding	4290	-	-	-	-	-	-	
County Land Sales	4550	82,468	85,999	41,200	-	-	-	
Intercounty/PC Woods Pkg Mgmt	4716	-	300	-	-	-	-	
Transfer from Transient Lodging Tax	4808	-	-	100,100	100,000	100,000	100,000	
Transfer from TLT Facilities	4825	-	-	-	-	1,000,000	1,000,000	
Subtotal - Projects	13202	582,465	481,771	541,300	500,000	1,500,000	1,500,000	-
Total Revenues		6,790,217	7,354,635	8,062,460	8,351,791	9,351,791	9,351,791	-
Operations Expense								
Personal Services								
Salaries								
Department Head	5100	87,720	59,955	101,800	108,100	108,100	108,100	
Management/Supervisory	5200	36,545	16,171	59,900	45,100	45,100	45,100	
Administrative/Clerical	5400	40,928	51,981	197,900	161,200	161,200	161,200	
Skilled/Service/Maintenance	5500	178,340	196,155	153,600	297,100	297,100	375,500	
Part-Time/Temporary	5600	-	6,787	218,040	97,555	97,555	20,100	
AFSCME Incentive	5750	-	-	3,000	4,700	4,700	4,600	
Out of Class	5896	-	-	4,000	4,000	4,000	4,000	
Leave Buy Out	5897	1,577	14,623	9,900	11,800	11,800	13,300	
Overtime	5899	1,807	1,903	5,000	5,000	5,000	5,000	
Total Salaries		346,917	347,576	753,140	734,555	734,555	736,900	-
Taxes & Benefits								
Employer's FICA	5950	25,480	26,220	60,860	49,900	49,900	58,300	
OR Paid Family Medical Leave	5952	633	1,351	2,100	2,500	2,500	2,900	
Worker Compensation	5955	7,708	7,594	15,100	14,200	14,200	17,500	
Unemployment	5960	-	-	-	-	-	-	
Health & Life Insurance	5965	130,602	95,451	202,500	175,184	175,184	204,791	
Retirement	5970	117,753	127,355	165,600	206,584	206,584	209,178	

TILLAMOOK COUNTY
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		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Parks Department								
OPSRP Retirement	5971	-	-	-	-	-	4,190	
Moving Reimbursement	5975	-	1,500	-	-	-	-	
VEBA	5980	8,438	6,780	18,200	15,661	15,661	17,041	
Uniform Allowance	5990	1,396	1,582	800	1,058	1,058	1,318	
Total Taxes & Benefits		292,011	267,832	465,160	465,088	465,088	515,219	-
Total Personal Services		638,928	615,408	1,218,300	1,199,643	1,199,643	1,252,119	-
Total Full-Time Equivalent		6.39	17.44	7.06	10.93	10.93	11.93	
Materials & Services								
Office Supplies	6001	2,536	1,241	2,800	3,600	3,600	3,600	
Non-Capital Equipment	6004	3,469	7,231	3,000	6,200	6,200	6,200	
Operating Supplies	6005	41,437	43,704	40,000	45,000	45,000	45,000	
Small Tools & Minor Equipment	6007	1,391	1,392	4,300	2,500	2,500	2,500	
Computer Software & Licensing	6009	19,557	18,400	24,150	20,500	20,500	20,500	
Computer Supplies	6011	138	837	760	300	300	300	
Fuel & Lubricants	6030	31,601	25,730	48,150	48,250	48,250	48,250	
Uniforms	6251	536	8,702	7,500	3,500	3,500	3,500	
Printing & Advertising	7001	11,331	21,540	20,000	20,000	20,000	20,000	
Postage & Shipping	7005	1,322	1,321	1,450	1,200	1,200	1,200	
Telephone	7007	13,547	12,132	18,250	15,000	15,000	15,000	
Network Fees	7012	4,197	7,427	6,900	7,000	7,000	7,000	
Bank Fees	7013	55,645	64,314	41,800	52,000	52,000	52,000	
Transient Lodging Tax	7015	90,883	250,597	140,000	150,000	150,000	150,000	
Insurance & Deductibles	7020	162	-	1,000	750	750	750	
Memberships & Dues	7050	-	2,295	1,600	1,000	1,000	1,000	
Travel/Training/Mileage	7080	5,204	4,052	9,000	7,500	7,500	7,500	
Contracted Services	7105	294,938	322,122	89,000	143,500	143,500	143,500	
Legal	7110	252	8,995	300	3,500	3,500	3,500	
Lab Tests	7210	42	740	400	300	300	300	
Medical Services	7211	-	-	150	100	100	100	
Utilities	7410	54,869	49,222	55,000	57,000	57,000	57,000	
Water Fees	7415	30,756	24,341	52,100	35,000	35,000	35,000	
Sewer Fees	7416	71,572	76,832	83,000	75,000	75,000	75,000	
Garbage Collection	7420	75,965	82,565	85,000	85,000	85,000	85,000	
Janitorial Supplies	7431	21,838	21,556	25,000	35,000	35,000	35,000	
R&M/Building & Grounds	7450	29,682	42,032	38,000	45,000	45,000	45,000	
R&M/Office Equipment	7601	1,537	476	2,000	1,000	1,000	1,000	
R&M/Vehicles	7603	7,228	13,723	20,000	12,000	12,000	12,000	
R&M/Equipment	7605	30,350	10,815	25,000	18,000	18,000	18,000	
Equipment Rental	7610	-	56	4,000	2,500	2,500	2,500	
Chemical Toilets	7704	26,521	24,549	27,500	33,000	33,000	33,000	
Tow Abandoned Vehicles	7831	-	-	5,000	3,000	3,000	3,000	
Rebates & Refunds	7880	-	-	100	100	100	100	
Inactive Employee Insurance	7881	5,088	5,376	5,200	8,200	8,200	8,200	
Misc Materials & Services	7899	2,566	2,293	3,000	2,000	2,000	2,000	
Indirect Cost Allocation	8001	117,250	136,920	154,650	211,110	211,110	211,110	
Intercounty/Insurance	8002	29,683	35,176	42,300	42,300	42,300	42,300	
Intercounty/Parks	8017	-	-	-	150,000	150,000	150,000	
Total Materials & Services		1,083,093	1,328,704	1,087,360	1,346,910	1,346,910	1,346,910	-

TILLAMOOK COUNTY
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		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Parks Department		Account No.						
Capital Outlay								
Furniture/Fixtures	9015	-	-	-	-	-	-	-
Computers/Office Equipment	9020	3,299	4,105	6,000	1,500	1,500	1,500	
Vehicles	9030	-	15,632	-	-	-	-	-
Total Capital Outlay		3,299	19,736	6,000	1,500	1,500	1,500	-
Total Operations Expenditures		1,725,321	1,963,848	2,311,660	2,548,053	2,548,053	2,600,529	-
Operations Revenue minus Expenditures		528,855	343,959	94,490	(11,917)	(11,917)	(64,393)	-
Boatramps Expense 13201								
Personal Services								
Salaries								
Department Head	5100	-	-	-	-	-	-	-
Management/Supervisory	5200	14,926	5,845	-	22,200	22,200	22,200	
Administrative/Clerical	5400	18,814	24,580	33,800	77,800	77,800	78,600	
Skilled/Service/Maintenance	5500	36,556	49,430	137,400	69,500	69,500	69,900	
Part-Time/Temporary	5600	-	1,630	57,960	20,095	20,095	97,600	
AFSCME Incentive	5750	-	-	3,000	1,600	1,600	1,700	
Out of Class	5896	-	-	1,000	1,000	1,000	1,000	
Leave Buy Out	5897	-	-	3,300	3,300	3,300	3,300	
Overtime	5899	683	765	2,000	2,000	2,000	2,000	
Total Salaries		70,979	82,250	238,460	197,495	197,495	276,300	-
Taxes & Benefits								
Employer's FICA	5950	5,208	6,133	19,040	13,900	13,900	21,900	
OR Paid Family Medical Leave	5952	138	320	700	700	700	1,100	
Worker Compensation	5955	1,988	1,801	10,500	5,400	5,400	8,600	
Unemployment	5960	-	-	-	-	-	-	
Health & Life Insurance	5965	29,520	23,107	73,900	47,802	47,802	47,949	
Retirement	5970	26,642	29,348	61,300	57,155	57,155	58,055	
OPSRP Retirement	5971	-	-	-	-	-	-	
VEBA	5980	2,027	1,960	7,400	5,039	5,039	5,039	
Uniform Allowance	5990	254	350	300	242	242	242	
Total Taxes & Benefits		65,777	63,020	173,140	130,237	130,237	142,884	-
Total Personal Services		136,756	145,270	411,600	327,732	327,732	419,184	-
Total Full-Time Equivalent		1.61	5.56	1.94	3.47	3.47	3.47	
Materials & Services								
Office Supplies	6001	383	292	1,200	500	500	500	
Non-Capital Equipment	6004	-	746	750	1,200	1,200	1,200	
Small Tools & Minor Equipment	6007	-	145	300	600	600	600	
Computer Software & Licensing	6009	6	108	1,850	100	100	100	
Computer Supplies	6011	-	-	150	50	50	50	
Fuel & Lubricants	6030	8,340	13,717	10,500	9,000	9,000	9,000	
Uniforms	6251	189	2,300	1,700	1,000	1,000	1,000	
Printing & Advertising	7001	5,971	4,908	7,500	6,000	6,000	6,000	
Postage & Shipping	7005	420	430	900	500	500	500	
Telephone	7007	4,421	4,090	4,750	4,300	4,300	4,300	
Bank Fees	7013	1,714	1,989	2,000	2,650	2,650	2,650	
Travel/Training/Mileage	7080	-	-	500	-	-	-	
Contracted Services	7105	86,571	81,977	29,000	10,000	10,000	10,000	
Lab Tests	7210	-	-	100	-	-	-	
Medical Services	7211	-	-	200	-	-	-	
Utilities	7410	2,870	3,031	3,400	3,200	3,200	3,200	

TILLAMOOK COUNTY
FY2025-26 Annual Budget



		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Parks Department	Account No.				Budget	Budget	Budget	Budget
Water Fees	7415	1,938	2,345	3,500	3,000	3,000	3,000	
Sewer Fees	7416	4,479	4,510	5,000	4,800	4,800	4,800	
Garbage Collection	7420	4,904	4,648	15,000	8,500	8,500	8,500	
Janitorial Supplies	7431	4,823	4,625	10,000	9,000	9,000	9,000	
R&M/Building & Grounds	7450	11,575	5,253	10,500	8,000	8,000	8,000	
R&M/Vehicles	7603	1,609	6,211	6,000	3,000	3,000	3,000	
R&M/Equipment	7605	1,326	594	2,000	1,200	1,200	1,200	
Equipment Rental	7610	-	1,000	1,000	1,000	1,000	1,000	
Permit Fees	7650	636	-	1,500	-	-	-	
Boat Basin Maintenance	7702	-	-	8,000	-	-	-	
Chemical Toilets	7704	9,906	11,811	17,500	15,500	15,500	15,500	
Tow Abandoned Vehicles	7831	-	361	1,000	500	500	500	
Rebates & Refunds	7880	-	-	-	-	-	-	
Misc Materials & Services	7899	-	-	500	400	400	400	
Total Materials & Services		152,083	155,090	146,300	94,000	94,000	94,000	-
Capital Outlay								
Furniture/Fixtures	9015	-	-	-	-	-	-	
Computers/Office Equipment	9020	413	396	600	-	-	-	
Vehicles	9030	-	32,945	-	-	-	-	
Total Capital Outlay		413	33,341	600	-	-	-	-
Total Boatramps Expenditures		289,252	333,701	558,500	421,732	421,732	513,184	-
Boatramps Revenue minus Expenditures		(59,986)	(94,554)	(345,290)	(181,077)	(181,077)	(272,529)	-
Projects Expense	13202							
Materials & Services								
Non-Capital Equipment	6004	15,033	12,127	59,100	4,000	4,000	4,000	
Small Tools & Minor Equipment	6007	-	-	-	-	-	-	
Contracted Services	7105	360,519	12,495	1,230,050	1,233,500	1,233,500	1,233,500	
R&M/Building & Grounds	7450	33,403	10,342	284,700	90,300	90,300	90,300	
R&M/Equipment	7605	1,455	-	18,000	33,000	33,000	33,000	
Permit Fees	7650	357	-	57,500	25,000	25,000	25,000	
Total Materials & Services		410,768	34,964	1,649,350	1,385,800	1,385,800	1,385,800	-
Capital Outlay								
Software	9025	-	-	-	-	-	-	
Vehicles	9030	1,500	177,804	60,000	66,000	66,000	66,000	
Machinery/Equipment	9035	24,995	39,155	74,000	66,034	66,034	66,034	
Infrastructure/New Construction	9081	-	-	1,623,550	1,575,150	1,575,150	1,575,150	
Infrastructure/County Parks	9084	-	-	500,000	550,000	550,000	550,000	
Total Capital Outlay		26,495	216,958	2,257,550	2,257,184	2,257,184	2,257,184	-
Total Projects Expenditures		437,262	251,922	3,906,900	3,642,984	3,642,984	3,642,984	-
Transfers Out								
Transfer to General Fund	9800	-	-	-	-	1,000,000	1,000,000	
Total Transfers Out		-	-	-	-	1,000,000	1,000,000	-
Operating Contingency								
Operating Contingency	9900	-	-	100,000	-	150,000	150,000	
Total Contingency		-	-	100,000	-	150,000	150,000	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Parks Department								
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	4,338,382	4,805,164	1,185,400	1,739,022	1,589,022	1,445,094	
Total Unapp Ending Fund Bal		4,338,382	4,805,164	1,185,400	1,739,022	1,589,022	1,445,094	-
Projects Revenue minus Expenditures		(468,868)	(249,405)	250,800	192,994	1,192,994	1,336,922	-
Parks Dept Total Revenues minus Expenditures		-	0	-	0	0	(0)	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Personal Services		775,684	760,678	1,629,900	1,527,375	1,527,375	1,671,303	-
Total Materials & Services		1,645,944	1,518,758	2,883,010	2,826,710	2,826,710	2,826,710	-
Total Capital Outlay		30,207	270,035	2,264,150	2,258,684	2,258,684	2,258,684	-
Total Transfers Out		-	-	-	-	1,000,000	1,000,000	-
Total Contingency		-	-	100,000	-	150,000	150,000	-
Total Unappropriated Ending Fund Balance		4,338,382	4,805,164	1,185,400	1,739,022	1,589,022	1,445,094	-
Parks Department Totals		6,790,217	7,354,635	8,062,460	8,351,791	9,351,791	9,351,791	-

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 - \$211,117

Charged - \$211,110

Transfer from TLT Facilities for Park Operations

Transfer to General Fund from Park Fees collected

TILLAMOOK COUNTY
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Fund: 133
Department: 13300

		2022-2023	2023-2024	2024-2025	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Pacific City/Woods Parking Mgmt Plan	Account No.	Actuals	Actuals	Budget				
Departmental Revenue								
Beginning Fund Balance	4000	291,509	446,396	219,780	287,700	287,700	287,700	
State Grants	4250	-	-	225,500	-	-	-	
Rent	4280	18,380	7,387	-	-	-	-	
Parking (Annual Fees)	4301	102	-	20,000	2,000	2,000	2,000	
Parking (Daily Fees)	4341	378,815	246,277	350,000	360,000	360,000	360,000	
Utility Fees	4366	-	-	2,000	2,000	2,000	2,000	
Refunds & Reimbursements	4670	490	1	-	-	-	-	
Interest	4699	5,853	53,943	10,000	-	-	-	
Transfer from TLT	4808	-	4,463,940	-	-	-	-	
Transfer from TLT Facilities	4825	-	-	1,083,490	-	-	-	
Total Revenues		695,144	5,217,944	1,910,770	651,700	651,700	651,700	-
Departmental Expense								
Personal Services								
Salaries								
Professional/Technical	5300	-	-	-	-	-	-	
Skilled/Service/Maintenance	5500	-	-	38,400	-	-	-	
Part-Time/Temporary	5600	9,010	8,421	19,800	-	-	-	
Leave Buy Out	5897	-	-	800	-	-	-	
Overtime	5899	-	-	500	-	-	-	
Total Salaries		9,010	8,421	59,500	-	-	-	-
Taxes & Benefits								
Employer's FICA	5950	689	644	4,800	-	-	-	
OR Paid Family Medical Leave	5952	17	34	300	-	-	-	
Worker Compensation	5955	-	5	1,400	-	-	-	
Unemployment	5960	-	-	-	-	-	-	
Health & Life Insurance	5965	5	31	26,800	-	-	-	
Retirement	5970	15,187	1,321	7,200	-	-	-	
OPSRP Retirement	5971	-	-	-	-	-	-	
VEBA	5980	-	-	1,900	-	-	-	
Uniform Allowance	5990	-	-	300	-	-	-	
Total Taxes & Benefits		15,899	2,034	42,700	-	-	-	-
Total Personal Services		24,908	10,455	102,200	-	-	-	-
Total Full-Time Equivalent		-	-	1.00	-	-	-	-
Materials & Services								
Non-Cap Equipment	6004	-	4,011	-	-	-	-	
Fuel & Lubricants	6030	-	-	-	-	-	-	
Uniforms	6251	134	-	100	100	100	100	
Printing & Advertising	7001	2,064	736	500	500	500	500	
Bank Fees	7013	10,740	10,161	18,000	15,000	15,000	15,000	
Contracted Services	7105	93,828	698,215	99,870	445,100	445,100	445,100	
Utilities	7410	3,529	2,530	-	-	-	-	
R&M/Building & Grounds	7450	-	-	45,000	45,000	45,000	45,000	
R&M/Vehicles	7603	-	-	-	-	-	-	
Permit Fees	7650	-	105	-	-	-	-	
Misc Materials & Services	7899	7,046	1,403	2,500	1,000	1,000	1,000	
Intercounty/Parks	8017	106,499	52,574	132,000	145,000	145,000	145,000	
Total Materials & Services		223,840	769,734	297,970	651,700	651,700	651,700	-

TILLAMOOK COUNTY
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		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Pacific City/Woods Parking Mgmt Plan		Account No.						
Capital Outlay								
Vehicles	9030	-	-	-	-	-	-	-
Infrastructure/New Construction	9081	-	4,516,196	1,510,600	-	-	-	-
Total Capital Outlay		-	4,516,196	1,510,600	-	-	-	-
Operating Contingency								
Operating Contingency	9900	-	-	-	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	446,396	(78,442)	-	-	-	-	-
Total Unapp Ending Fund Bal		446,396	(78,442)	-	-	-	-	-
Total Expenditures		695,144	5,217,944	1,910,770	651,700	651,700	651,700	-
Pacific City/Wood Revenues minus Expenditures		(0)	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Personal Services		24,908	10,455	102,200	-	-	-	-
Total Materials & Services		223,840	769,734	297,970	651,700	651,700	651,700	-
Total Capital Outlay		-	4,516,196	1,510,600	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		446,396	(78,442)	-	-	-	-	-
Pacific City/Woods Parking Mgmt Plan Totals		695,144	5,217,944	1,910,770	651,700	651,700	651,700	-

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

FY 24/25 Supplemental Budget BO #25-___ Increase Transfer In From TLT Facilities \$284,900, Infrastructure \$284,900

Current OMB Uniform Guidance Indirect Cost Allocation - \$0

Charged - \$0

TILLAMOOK COUNTY
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Fund: 142
Department: 14200

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Community Corrections								
Departmental Revenue								
Beginning Fund Balance	4000	2,200,200	2,274,549	2,100,000	2,239,000	2,239,000	2,239,000	
Federal Grants	4225	1,519	-	-	-	-	-	
Department of Corrections	4250	1,026,873	740,256	723,330	723,330	723,330	723,330	
Measure 57	4250	42,470	37,005	37,000	37,000	37,000	37,000	
CJC Specialty Court Grant	4250	101,690	231,330	201,520	201,520	201,520	201,520	
Transitional Fund	4250	6,098	2,299	2,300	2,300	2,300	2,300	
Justice Reinvestment Grant	4250	-	130,362	130,360	130,360	130,360	130,360	
Fees	4301	2,284	4,305	5,000	1,500	1,500	1,500	
Supervision Fees	4337	828	179	-	-	-	-	
Refund & Reimbursements	4670	25,333	27,771	24,000	25,000	25,000	25,000	
Miscellaneous Revenue	4690	-	-	5,000	5,000	5,000	5,000	
Sale of Assets	4695	-	-	-	-	-	-	
Interest	4699	23,583	98,374	90,000	100,000	100,000	100,000	
Total Revenues		3,430,877	3,546,429	3,318,510	3,465,010	3,465,010	3,465,010	-
Departmental Expense								
Personal Services								
Salaries								
Management/Supervisory	5200	89,096	99,227	109,000	122,800	122,800	122,800	
Professional/Technical	5300	253,622	285,687	342,800	448,100	471,889	463,189	
Administrative/Clerical	5400	26,173	51,551	41,600	48,100	48,100	48,800	
Part-Time Temporary	5600	-	-	-	-	-	-	
AFSCME Incentive	5750	-	-	500	500	500	1,000	
Teamster Incentive	5755	3,750	-	2,500	2,500	2,500	2,500	
Leave Buy Out	5897	1,632	-	9,500	12,000	12,000	11,800	
Overtime	5899	2,908	1,372	-	2,500	2,500	2,500	
Total Salaries		377,181	437,836	505,900	636,500	660,289	652,589	-
Taxes & Benefits								
Employer's FICA	5950	29,028	33,624	40,300	50,500	50,500	50,100	
OR Paid Family Medical Leave	5952	772	1,758	2,000	2,500	2,500	2,500	
Worker Compensation	5955	9,469	8,767	15,900	20,700	20,700	20,400	
Unemployment	5960	-	-	-	-	-	-	
Health & Life Insurance	5965	91,742	111,346	120,600	168,698	168,698	169,218	
Retirement	5970	145,152	166,059	176,600	132,340	132,340	133,504	
OPSRP Retirement	5971	-	-	-	17,738	17,738	16,208	
VEBA	5980	7,100	8,205	9,800	11,040	11,040	11,040	
Uniform Allowance	5990	2,844	3,008	2,900	4,500	4,500	4,500	
Total Taxes & Benefits		286,107	332,766	368,100	408,016	408,016	407,470	-
Total Personal Services		663,288	770,603	874,000	1,044,516	1,068,305	1,060,059	-
Total Full-Time Equivalent		6.00	7.00	7.00	8.00	8.00	8.00	
Materials & Services								
Office Supplies	6001	5,530	2,785	4,000	4,000	4,000	4,000	
Non-Capital Equipment	6004	451	2,098	6,000	6,000	6,000	6,000	
Operating Supplies	6005	38	1,201	5,000	5,000	5,000	5,000	
Small Tools & Minor Equipment	6007	-	-	500	500	500	500	
Computer Software & Licensing	6009	2,232	1,000	3,400	3,400	3,400	3,400	
Computer Supplies	6011	952	55	2,000	2,000	2,000	2,000	
Fuel & Lubricants	6030	2,010	1,953	5,000	5,000	5,000	5,000	
Criminal Equipment	6250	2,217	9,972	8,000	8,000	8,000	8,000	

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		2022-2023	2023-2024	2024-2025	2025-2026 Requested	2025-2026 Proposed	2025-2026 Approved	2025-2026 Adopted
Community Corrections	Account No.	Actuals	Actuals	Budget	Budget	Budget	Budget	Budget
Uniforms	6251	1,695	4,604	3,000	3,000	3,000	3,000	
Printing & Advertising	7001	348	123	500	500	500	500	
Books & Publications	7003	3,144	4,607	3,000	3,500	3,500	3,500	
Postage & Shipping	7005	1,214	884	2,000	2,000	2,000	2,000	
Telephone	7007	5,478	5,883	8,750	8,750	8,750	8,750	
Law Enf Data System (LEDs)	7010	-	-	750	750	750	750	
Bank Fees	7013	340	100	750	750	750	750	
Memberships & Dues	7050	782	824	3,500	3,500	3,500	3,500	
Travel/Training/Mileage	7080	9,933	11,586	15,000	15,000	15,000	15,000	
Professional Services	7101	6,554	9,064	11,000	11,000	11,000	11,000	
Contracted Services	7105	90,589	71,845	227,500	227,500	227,500	227,500	
Employee Assistance	7175	(35)	-	1,000	1,000	1,000	1,000	
Lab Tests	7210	6,304	5,985	20,000	20,000	20,000	20,000	
Medical Services	7211	-	-	500	500	500	500	
R&M/Office Equipment	7601	3,688	1,101	4,000	4,000	4,000	4,000	
R&M/Vehicles	7603	2,987	3,947	5,500	5,500	5,500	5,500	
R&M/Equipment	7605	-	936	-	-	-	-	
Offender Subsidy	7826	13,281	11,546	24,000	24,000	24,000	24,000	
Rebates & Refunds	7880	150	-	-	-	-	-	
Inactive Employee Insurance	7881	7,044	7,488	13,200	7,500	7,500	7,500	
Misc Materials & Services	7899	8,886	13,771	17,000	17,000	17,000	17,000	
Indirect Cost Allocation	8001	67,840	75,870	74,510	75,290	75,290	75,290	
Intercounty/Rent	8005	10,000	5,000	-	-	-	-	
Intercounty/IS Support	8007	-	-	-	-	-	-	
Intercounty/Work Crew	8010	-	-	-	-	-	-	
Intercounty/Sheriff	8012	-	-	-	30,000	30,000	30,000	
Intercounty/Sanction Beds	8014	31,000	50,000	100,000	100,000	100,000	100,000	
Intercounty/DOC 1145 Services	8015	200,000	50,000	100,000	100,000	100,000	100,000	
Intercounty/Jail Programs	8018	-	31,636	120,000	120,000	120,000	120,000	
Total Materials & Services		484,652	385,866	789,360	814,940	814,940	814,940	-
Capital Outlay								
Furniture/Fixtures	9015	-	-	5,000	5,000	5,000	5,000	
Total Capital Outlay		-	-	5,000	5,000	5,000	5,000	-
Operating Contingency								
Operating Contingency	9900	-	-	305,400	305,400	305,400	305,400	
Total Contingency		-	-	305,400	305,400	305,400	305,400	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	2,282,938	2,389,960	1,344,750	1,271,365	1,271,365	1,279,611	
Total Unapp Ending Fund Bal		2,282,938	2,389,960	1,344,750	1,271,365	1,271,365	1,279,611	-
Total Expenditures		3,430,877	3,546,429	3,318,510	3,441,221	3,465,010	3,465,010	-
Community Corrections Revenues minus Expenditures		0	(0)	-	23,789	0	(0)	-

TILLAMOOK COUNTY
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		2022-2023	2023-2024	2024-2025	2025-2026 Requested	2025-2026 Proposed	2025-2026 Approved	2025-2026 Adopted
Community Corrections	Account No.	Actuals	Actuals	Budget	Budget	Budget	Budget	Budget
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2025 - June 30, 2026								
Total Personal Services		663,288	770,603	874,000	1,044,516	1,068,305	1,060,059	-
Total Materials & Services		484,652	385,866	789,360	814,940	814,940	814,940	-
Total Capital Outlay		-	-	5,000	5,000	5,000	5,000	-
Total Contingency		-	-	305,400	305,400	305,400	305,400	-
Total Unappropriated Ending Fund Balance		<u>2,282,938</u>	<u>2,389,960</u>	<u>1,344,750</u>	<u>1,271,365</u>	<u>1,271,365</u>	<u>1,279,611</u>	-
Community Corrections Totals		<u>3,430,877</u>	<u>3,546,429</u>	<u>3,318,510</u>	<u>3,441,221</u>	<u>3,465,010</u>	<u>3,465,010</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 - \$75,298

Charged - \$75,290

TILLAMOOK COUNTY
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Fund: 144
Department: 14400

		2022-2023	2023-2024	2024-2025	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Court Security	Account No.	Actuals	Actuals	Budget				
Departmental Revenue								
Beginning Fund Balance	4000	87,556	58,307	27,000	16,000	16,000	16,000	
HB 2562 Fines	4207	18,069	20,063	16,000	10,000	10,000	10,000	
SB 1065 Fines	4410	3,170	3,651	3,500	2,000	2,000	2,000	
Interest	4699	1,511	2,922	1,000	1,000	1,000	1,000	
Total Revenues		110,307	84,943	47,500	29,000	29,000	29,000	-
Departmental Expense								
Materials & Services								
Operating Supplies	6005	-	-	-	-	-	-	
Contracted Services	7105	-	-	10,000	2,000	2,000	2,000	
Permit Fees	7650	-	-	1,000	-	-	-	
Indirect Cost Allocation	8001	2,000	2,000	2,000	2,000	2,000	2,000	
Total Materials & Services		2,000	2,000	13,000	4,000	4,000	4,000	-
Capital Outlay								
Buildings/Improvements	9040	-	-	8,000	-	-	-	
Total Capital Outlay		-	-	8,000	-	-	-	-
Transfers								
Transfer to General Fund/Court Security	9800	50,000	50,000	25,000	25,000	25,000	25,000	
Total Transfers Out		50,000	50,000	25,000	25,000	25,000	25,000	-
Operating Contingency								
Operating Contingency	9900	-	-	1,500	-	-	-	
Total Contingency		-	-	1,500	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	58,307	32,943	-	-	-	-	-
Total Unapp Ending Fund Bal		58,307	32,943	-	-	-	-	-
Total Expenditures		110,307	84,943	47,500	29,000	29,000	29,000	-
Court Security Revenues minus Expenditures		-	-	-	-	-	-	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Court Security								
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		2,000	2,000	13,000	4,000	4,000	4,000	-
Total Capital Outlay		-	-	8,000	-	-	-	-
Total Transfers Out		50,000	50,000	25,000	25,000	25,000	25,000	-
Total Contingency		-	-	1,500	-	-	-	-
Total Unappropriated Ending Fund Balance		58,307	32,943	-	-	-	-	-
Court Security Totals		110,307	84,943	47,500	29,000	29,000	29,000	-

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 - \$4,596

Charged - \$2,000

TILLAMOOK COUNTY
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Fund: 145
Department: 14500

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Law Enforcement								
Departmental Revenue								
Beginning Fund Balance	4000	14,982	12,979	2,000	9,000	9,000	9,000	
Fines	4401	-	-	-	-	-	-	
SB 1065 Fines	4410	-	20	-	-	-	-	
Miscellaneous Revenue	4690	21,738	27,786	32,000	32,000	32,000	32,000	
Total Revenues		36,720	40,785	34,000	41,000	41,000	41,000	-
Departmental Expense								
Materials & Services								
Office Supplies	6001	2,029	14,713	2,000	3,000	3,000	3,000	
Non-Capital Equipment	6004	490	-	900	-	-	-	
Computer Software & Licensing	6009	-	662	300	300	300	300	
Books & Publications	7003	147	-	-	-	-	-	
Memberships & Dues	7050	3,201	3,181	4,000	5,000	5,000	5,000	
Travel/Training/Mileage	7080	1,290	-	2,000	5,700	5,700	5,700	
Contracted Services	7105	5,400	6,075	13,100	15,600	15,600	15,600	
Medical Examiner	7150	11,185	-	8,000	8,000	8,000	8,000	
Witnesses	7201	-	-	400	1,000	1,000	1,000	
Prosecution Expense	7202	-	-	1,400	2,400	2,400	2,400	
R&M/Office Equipment	7601	-	-	-	-	-	-	
Total Materials & Services		23,741	24,631	32,100	41,000	41,000	41,000	-
Capital Outlay								
Computers/Office Equipment	9020	-	1,829	1,900	-	-	-	
Total Capital Outlay		-	1,829	1,900	-	-	-	-
Operating Contingency								
Operating Contingency	9900	-	-	-	-	-	-	
Total Contingency		-	-	-	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	12,979	14,325	-	-	-	-	
Total Unapp Ending Fund Bal		12,979	14,325	-	-	-	-	-
Total Expenditures		36,720	40,785	34,000	41,000	41,000	41,000	-
Law Enforcement Revenues minus Expenditures		-	-	-	-	-	-	-

TILLAMOOK COUNTY
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		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Law Enforcement								
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		23,741	24,631	32,100	41,000	41,000	41,000	-
Total Capital Outlay		-	1,829	1,900	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		12,979	14,325	-	-	-	-	-
Law Enforcement Totals		36,720	40,785	34,000	41,000	41,000	41,000	-

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 - \$1,427

Charged - \$0

TILLAMOOK COUNTY
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Fund: 150
Department: 15000

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
SB 1065								
Departmental Revenue								
Beginning Fund Balance	4000	10,676	11,831	12,000	14,000	14,000	14,000	
SB 1065 Fines	4410	985	1,044	-	500	500	500	
Interest	4699	169	517	50	400	400	400	
Total Revenues		11,831	13,391	12,050	14,900	14,900	14,900	-
Departmental Expense								
Materials & Services								
A/D Adolescent Service	7228	-	-	-	-	-	-	-
Total Materials & Services		-	-	-	-	-	-	-
Capital Outlay								
Computers/Office Equipment	9020	-	-	-	-	-	-	-
Vehicles	9030	-	-	12,050	12,050	12,050	12,050	-
Total Capital Outlay		-	-	12,050	12,050	12,050	12,050	-
Operating Contingency								
Operating Contingency	9900	-	-	-	2,850	2,850	2,850	-
Total Contingency		-	-	-	2,850	2,850	2,850	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	11,831	13,391	-	-	-	-	-
Total Unapp Ending Fund Bal		11,831	13,391	-	-	-	-	-
Total Expenditures		11,831	13,391	12,050	2,850	2,850	2,850	-
SB 1065 Revenues minus Expenditures		-	0	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		-	-	-	-	-	-	-
Total Capital Outlay		-	-	12,050	12,050	12,050	12,050	-
Total Contingency		-	-	-	2,850	2,850	2,850	-
Total Unappropriated Ending Fund Balance		11,831	13,391	-	-	-	-	-
SB 1065 Totals		11,831	13,391	12,050	14,900	14,900	14,900	-

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 - \$336
Charged - \$0

TILLAMOOK COUNTY
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Fund: 152
Department: 15200

		2022-2023	2023-2024	2024-2025	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Tillamook Narcotics Team		Account No.	Actuals	Actuals	Budget			
Departmental Revenue								
Beginning Fund Balance	4000	14,247	13,840	14,000	13,000	13,000	13,000	
Forfeiture Revenue	4405	4,478	4,490	1,000	1,000	1,000	1,000	
Refunds & Reimbursements	4670	-	-	-	-	-	-	
Miscellaneous Revenue	4690	300	-	-	-	-	-	
Interest	4699	180	514	500	600	600	600	
Total Revenues		19,205	18,844	15,500	14,600	14,600	14,600	-
Departmental Expense								
Materials & Services								
Office Supplies	6001	12	352	500	500	500	500	
Non-Capital Equipment	6004	625	-	2,000	2,000	2,000	2,000	
Operating Supplies	6005	256	-	500	500	500	500	
Computer Software & Licensing	6009	-	-	-	-	-	-	
Memberships & Dues	7050	-	20	-	-	-	-	
Travel/Training/Mileage	7080	2,993	3,717	5,400	5,400	5,400	5,400	
Special Investigations	7829	-	120	5,660	4,660	4,660	4,660	
Misc Materials & Services	7899	29	-	650	600	600	600	
Indirect Cost Allocation	8001	1,450	1,250	790	940	940	940	
Total Materials & Services		5,365	5,459	15,500	14,600	14,600	14,600	-
Capital Outlay								
Buildings/Improvements	9040	-	-	-	-	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-
Operating Contingency								
Operating Contingency	9900	-	-	-	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	13,840	13,385	-	-	-	-	-
Total Unapp Ending Fund Bal		13,840	13,385	-	-	-	-	-
Total Expenditures		19,205	18,844	15,500	14,600	14,600	14,600	-
Tillamook Narcotics Team Revenues minus Expenditures		(0)	(0)	-	-	-	-	-

TILLAMOOK COUNTY
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		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	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, 2025 - June 30, 2026								
Total Materials & Services		5,365	5,459	15,500	14,600	14,600	14,600	-
Total Capital Outlay		-	-	-	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		13,840	13,385	-	-	-	-	-
Tillamook Narcotics Team Totals		19,205	18,844	15,500	14,600	14,600	14,600	-

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 - \$943

Charged - \$940

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

			2022-2023	2023-2024	2024-2025	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Public Works	Account No.	Actuals	Actuals	Budget					
Departmental Revenue									
Beginning Fund Balance	4000	8,214,534	8,023,964	6,163,400	6,085,700	6,085,700	6,085,700		
Road Permit Fees	4125	-	2,846	-	-	-	-		
Federal Forest Fees	4205	612,120	571,121	450,000	450,000	450,000	450,000		
Federal Grants	4225	-	326,014	-	-	-	-		
State Motor Vehicle Fees	4235	2,937,138	3,010,741	2,950,000	2,950,000	2,950,000	2,950,000		
FEMA	4250	-	-	-	-	-	-		
Fees	4301	740	415	-	-	-	-		
Refunds/Reimbursements	4670	254,702	52,503	-	-	-	-		
Miscellaneous Revenue	4690	10,227	46,943	10,000	-	-	-		
Sale of Assets	4695	1,500	-	-	-	-	-		
Interest	4699	114,662	265,816	100,000	150,000	150,000	150,000		
Intercounty/SW Administration	4700	30,000	30,000	30,000	30,000	30,000	30,000		
Intercounty/Work & Sales	4705	56,244	9,337	15,000	15,000	15,000	15,000		
Transfer from TLT Fund (Less GF actual costs)	4808	2,188,165	2,159,271	1,945,000	1,945,000	1,945,000	1,945,000		
Transfer from Trask Road Project	4826	10,197	-	-	-	-	-		
Subtotal - Administration	16000	6,215,695	6,475,006	5,500,000	5,540,000	5,540,000	5,540,000		-
STPF (Surface Transportation Program/Federal)	4200	364,521	901,573	400,000	400,000	400,000	400,000		
Federal Grants	4264	-	-	-	-	-	-		
Fees	4301	-	-	-	-	-	-		
Refunds & Reimbursements	4670	14,529	26,809	-	-	-	-		
Intercounty/SW Administration	4700	542	-	-	-	-	-		
Subtotal - Maintenance	16001	379,592	928,382	400,000	400,000	400,000	400,000		-
Refunds/Reimbursements	4670	-	-	-	-	-	-		-
Subtotal - Construction	16002	-	-	-	-	-	-		-
Road Approach Permits	4125	78,998	98,724	70,000	75,000	75,000	75,000		
Refunds & Reimbursements	4670	473	-	-	-	-	-		
Subtotal - Engineering	16003	79,471	98,724	70,000	75,000	75,000	75,000		-
Refunds & Reimbursements	4670	1,559	5,191	-	-	-	-		-
Intercounty/Indirect Cost Allocation	4700	-	-	-	-	-	-		-
Subtotal - Shop	16004	1,559	5,191	-	-	-	-		-
Total Revenues		14,890,850	15,531,267	12,133,400	12,100,700	12,100,700	12,100,700		-
Administrative Expense	16000								
Personal Services									
Salaries									
Department Head	5100	112,416	118,973	123,800	130,500	130,500	130,500		
Professional/Technical	5300	-	-	-	-	-	-		
Administrative/Clerical	5400	104,999	94,058	170,900	128,400	128,400	128,400		
AFSCME Incentive	5750	-	-	1,000	1,000	1,000	1,000		
Out of Class	5896	42	-	-	-	-	-		
Leave Buy Out	5897	1,080	3,457	5,700	5,000	5,000	5,000		
Overtime	5899	3,484	4,605	2,000	2,000	2,000	2,000		
Total Salaries		222,020	221,094	303,400	266,900	266,900	266,900		-
Taxes & Benefits									
Employer's FICA	5950	16,387	16,323	24,100	21,200	21,200	21,300		
OR Paid Family Medical Leave	5952	443	853	1,200	1,100	1,100	1,100		
Worker Compensation	5955	1,136	981	2,200	2,200	2,200	2,200		
Unemployment	5960	-	-	-	-	-	-		

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		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Public Works								
Health & Life Insurance	5965	73,918	76,048	93,600	86,987	86,987	87,257	
Retirement	5970	84,276	84,459	105,500	87,737	87,737	88,509	
OPSRP Retirement	5971	-	-	-	-	-	-	
VEBA	5980	4,140	4,255	7,600	4,140	4,140	4,140	
Uniform Allowance	5990	225	225	700	675	675	675	
Total Taxes & Benefits		180,525	183,144	234,900	204,039	204,039	205,181	-
Total Personal Services		402,545	404,238	538,300	470,939	470,939	472,081	-
Total Full-Time Equivalent		3.00	2.00	3.00	3.00	3.00	3.00	
Materials & Services								
Office Supplies	6001	2,246	2,506	2,600	3,500	3,500	3,500	
Non-Capital Equipment	6004	2,960	7,555	7,900	7,000	7,000	7,000	
Operating Supplies	6005	-	19	-	-	-	-	
Computer Software & Licensing	6009	4,769	3,933	6,000	6,000	6,000	6,000	
Printing & Advertising	7001	1,333	1,703	1,000	750	750	750	
Books & Publications	7003	60	207	800	300	300	300	
Postage & Shipping	7005	74	68	250	100	100	100	
Telephone	7007	9,247	8,402	10,250	9,500	9,500	9,500	
Network Fees	7012	500	450	700	700	700	700	
Insurance & Deductibles	7020	81	-	-	-	-	-	
Public Relations	7022	91	-	500	450	450	450	
Memberships & Dues	7050	2,119	1,355	2,000	2,000	2,000	2,000	
Travel/Training/Mileage	7080	199	3,019	4,000	4,500	4,500	4,500	
Contracted Services	7105	300	22,503	2,500	2,500	2,500	2,500	
Legal	7110	1,932	12,298	10,000	30,000	30,000	30,000	
R&M/Office Equipment	7601	764	773	4,000	3,000	3,000	3,000	
Rebates & Refunds	7880	-	-	-	-	-	-	
Inactive Employee Insurance	7881	91,757	82,037	110,000	90,000	90,000	90,000	
Misc Materials & Services	7899	77	4,094	1,500	300	300	300	
Indirect Cost Allocation	8001	225,030	245,200	303,440	283,420	283,420	283,420	
Total Materials & Services		343,541	396,122	467,440	444,020	444,020	444,020	-
Capital Outlay								
Computers/Office Equipment	9020	1,466	1,592	1,900	-	-	-	
Vehicles	9030	42,372	-	-	-	-	-	
Infrastructure/Federal Match	9083	-	62,572	-	-	-	-	
Total Capital Outlay		43,838	64,164	1,900	-	-	-	-
Transfers Out								
Transfer to Bike Path	9816	30,000	30,000	30,000	30,000	30,000	30,000	
Transfer to Road Constr. Grant Fund	9825	1,500,000	1,850,000	1,100,000	450,000	450,000	450,000	
Total Transfers Out		1,530,000	1,880,000	1,130,000	480,000	480,000	480,000	-
Operating Contingency								
Operating Contingency	9900	-	-	800,000	800,000	800,000	800,000	
Total Contingency		-	-	800,000	800,000	800,000	800,000	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	8,065,952	6,455,788	3,132,360	3,012,127	3,011,627	3,002,097	
Total Unapp Ending Fund Bal		8,065,952	6,455,788	3,132,360	3,012,127	3,011,627	3,002,097	-
Total Administrative Expenditures		10,385,876	9,200,312	6,070,000	5,207,086	5,206,586	5,198,198	-
Administrative Revenue minus Expenditures		3,895,771	3,730,483	3,362,360	4,145,041	4,145,041	4,143,899	-

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		2022-2023	2023-2024	2024-2025	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Public Works	Account No.	Actuals	Actuals	Budget				
Maintenance Expense	16001							
Personal Services								
Salaries								
Management/Supervisory	5200	143,917	156,123	168,100	188,100	188,100	188,100	
Skilled/Service/Maintenance	5500	520,640	603,313	757,600	879,200	879,200	879,200	
AFSCME Incentive	5750	-	-	8,000	7,000	7,000	6,500	
Out of Class	5896	710	495	3,500	3,500	3,500	3,500	
Leave Buy Out	5897	6,827	4,767	17,900	20,600	20,600	20,600	
Overtime	5899	31,246	21,826	27,200	27,200	27,200	27,200	
Total Salaries		703,340	786,524	982,300	1,125,600	1,125,600	1,125,100	-
Taxes & Benefits								
Employer's FICA	5950	51,746	58,510	75,500	87,100	87,100	89,200	
OR Paid Family Medical Leave	5952	1,460	3,059	3,800	4,300	4,300	4,400	
Worker Compensation	5955	25,865	32,000	50,700	58,300	58,300	58,300	
Unemployment	5960	3,162	512	-	-	-	-	
Health & Life Insurance	5965	271,546	249,390	288,800	357,216	357,216	358,320	
Retirement	5970	272,569	296,895	331,400	341,998	341,998	345,007	
OPSRP Retirement	5971	-	-	-	5,197	5,197	5,197	
VEBA	5980	17,480	18,055	28,200	22,080	22,080	22,080	
Uniform Allowance	5990	3,487	6,214	6,800	7,400	7,400	7,400	
Total Taxes & Benefits		647,316	664,636	785,200	883,591	883,591	889,904	-
Total Personal Services		1,350,655	1,451,160	1,767,500	2,009,191	2,009,191	2,015,004	-
Total Full-Time Equivalent		12.00	14.00	15.00	16.00	16.00	16.00	
Materials & Services								
Office supplies	6001	-	79	-	-	-	-	
Non-Capital Equipment	6004	6,152	-	2,000	1,000	1,000	1,000	
Operating Supplies	6005	9,256	18,850	20,000	20,000	20,000	20,000	
Small Tools & Minor Equipment	6007	11,996	6,951	10,000	15,000	15,000	15,000	
Books & Publications	7003	-	1,240	-	-	-	-	
Insurance & Deductibles	7020	685	440	2,000	5,000	5,000	5,000	
Memberships & Dues	7050	-	-	-	1,000	1,000	1,000	
Travel/Training/Mileage	7080	2,510	9,634	7,000	8,000	8,000	8,000	
Contracted Services	7105	125,300	252,002	175,000	300,000	300,000	300,000	
Lab Tests	7210	530	220	1,500	1,000	1,000	1,000	
Medical Services	7211	2,502	2,169	1,500	1,800	1,800	1,800	
R&M/Office Equipment	7601	-	-	-	-	-	-	
R&M/Equipment	7605	2,394	1,966	2,000	1,500	1,500	1,500	
Equipment Rental	7610	14	6	1,000	1,000	1,000	1,000	
Permit Fees	7650	2,490	2,400	1,000	2,500	2,500	2,500	
Bridges	7651	62,475	19,026	30,000	-	-	-	
Culverts	7652	6,387	48,347	30,000	25,000	25,000	25,000	
Rock, Aggregate	7653	25,150	75,000	80,000	90,000	90,000	90,000	
Asphalt	7654	420,013	1,133,645	1,000,000	1,100,000	1,100,000	1,100,000	
Traffic Services/Signs	7655	22,964	54,333	45,000	40,000	40,000	40,000	
Paint Striping	7656	593,092	270,970	360,000	400,000	400,000	400,000	
Weed Control	7657	7,644	36,254	45,000	45,000	45,000	45,000	
Mitigations & Erosion Control	7658	19	-	1,000	1,200	1,200	1,200	
Chemical Toilets	7704	1,224	1,224	1,500	1,500	1,500	1,500	
Misc Materials & Services	7899	2,674	11,021	3,000	4,000	4,000	4,000	
Intercounty/Insurance	8002	67,329	75,053	90,100	82,000	82,000	82,000	
Total Materials & Services		1,372,798	2,020,828	1,908,600	2,146,500	2,146,500	2,146,500	-

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			2022-2023	2023-2024	2024-2025	2025-2026 Requested	2025-2026 Proposed	2025-2026 Approved	2025-2026 Adopted
Public Works			Account No.	Actuals	Actuals	Budget	Budget	Budget	Budget
Capital Outlay									
	Vehicles	9030		111,349	123,237	150,000	400,000	400,000	400,000
	Machinery/Equipment	9035		311,303	197,429	150,000	400,000	400,000	400,000
Total Capital Outlay				422,652	320,665	300,000	800,000	800,000	-
Total Maintenance Expenditures				3,146,105	3,792,653	3,976,100	4,955,691	4,955,691	-
Maintenance Revenue minus Expenditures				(2,766,513)	(2,864,271)	(3,576,100)	(4,555,691)	(4,555,691)	-
Construction Expense			16002						
Materials & Services									
	Contracted Services	7105		6,788	-	-	-	-	-
Total Materials & Services				6,788	-	-	-	-	-
Capital Outlay									
	Infrastructure/Right of Way	9080		-	-	-	50,000	50,000	50,000
	Infrastructure/Pavement Preservation	9082		58,776	348,301	-	250,000	250,000	250,000
	Infrastructure/Federal Match	9083		-	630,203	-	-	-	-
Total Capital Outlay				58,776	978,504	-	300,000	300,000	-
Total Construction Expenditures				65,564	978,504	-	300,000	300,000	-
Construction Revenue minus Expenditures				(65,564)	(978,504)	-	(300,000)	(300,000)	-
Engineering Expense			16003						
Personal Services									
Salaries									
	Management/Supervisory	5200		-	17,382	91,700	100,600	100,600	100,600
	Professional/Technical	5300		207,553	214,928	343,000	156,800	156,800	156,800
	AFSCME Incentive	5750		-	-	1,700	1,000	1,000	1,000
	Out of Class	5896		-	-	-	-	-	-
	Leave Buy Out	5897		2,392	18,994	8,400	5,000	5,000	5,000
	Overtime	5899		8,982	7,479	2,000	2,000	2,000	2,000
Total Salaries				218,926	258,783	446,800	265,400	265,400	-
Taxes & Benefits									
	Employer's FICA	5950		16,244	19,208	35,500	21,000	21,000	21,200
	OR Paid Family Medical Leave	5952		430	1,004	1,800	1,100	1,100	1,100
	Worker Compensation	5955		2,694	2,171	8,600	3,800	3,800	3,800
	Unemployment	5960		-	-	-	-	-	-
	Health & Life Insurance	5965		39,012	39,183	119,700	44,752	44,752	44,889
	Retirement	5970		90,890	99,546	136,100	87,195	87,195	87,962
	OPSRP Retirement	5971		-	-	-	-	-	-
	VEBA	5980		4,140	4,370	11,300	4,140	4,140	4,140
	Uniform Allowance	5990		675	675	1,100	780	780	780
Total Taxes & Benefits				154,085	166,158	314,100	162,767	162,767	-
Total Personal Services				373,012	424,940	760,900	428,167	428,167	-
Total Full-Time Equivalent				3.00	3.00	3.00	3.00	3.00	-
Materials & Services									
	Non-Capital Equipment	6004		12,841	9,878	6,000	5,000	5,000	5,000
	Operating Supplies	6005		1,030	1,007	2,000	1,000	1,000	1,000
	Computer Software & Licensing	6009		3,500	4,496	5,500	5,500	5,500	5,500
	Memberships & Dues	7050		230	-	500	500	500	500
	Travel/Training/Mileage	7080		974	378	3,000	3,000	3,000	3,000

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		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Public Works								
	Account No.							
	Consulting Services	7103	60,006	93,601	120,000	100,000	100,000	
	R&M/Building & Grounds	7450	-	2,036	-	-	-	
	Rebates & Refunds	7880	(583)	-	-	-	-	
	Misc Materials & Services	7899	813	-	1,000	500	500	
Total Materials & Services			78,811	111,395	138,000	115,500	115,500	-
Capital Outlay								
	Machinery/Equipment	9035	-	-	-	-	-	-
Total Capital Outlay			-	-	-	-	-	-
Total Engineering Expenditures			451,822	536,336	898,900	543,667	543,667	544,771
Engineering Revenue minus Expenditures			(372,352)	(437,612)	(828,900)	(468,667)	(468,667)	(469,771)
Shop Expense								
Personal Services								
Salaries								
	Management/Supervisor	5200	90,651	97,733	101,700	-	93,600	93,600
	Skilled/Service/Maintenance	5500	168,885	184,269	196,500	229,500	135,900	135,900
	AFSCME Incentive	5750	-	-	1,500	500	1,000	1,500
	Out of Class	5896	-	-	-	-	-	-
	Leave Buy Out	5897	-	-	40,800	4,500	4,500	4,500
	Overtime	5899	1,101	257	2,400	2,400	2,400	2,400
Total Salaries			260,637	282,258	342,900	236,900	237,400	237,900
Taxes & Benefits								
	Employer's FICA	5950	18,956	20,534	24,400	18,800	18,800	18,900
	OR Paid Family Medical Leave	5952	525	1,074	1,200	1,000	1,000	1,000
	Worker Compensation	5955	3,939	9,764	16,300	12,500	12,500	12,500
	Unemployment	5960	-	-	-	-	-	-
	Health & Life Insurance	5965	78,788	84,214	83,300	60,446	60,446	60,632
	Retirement	5970	86,972	101,375	106,800	77,720	77,720	78,404
	OPSRP Retirement	5971	-	-	-	-	-	-
	VEBA	5980	5,175	5,520	7,600	4,140	4,140	4,140
	Uniform Allowance	5990	1,050	900	2,400	1,750	1,750	1,750
Total Taxes & Benefits			195,406	223,381	242,000	176,356	176,356	177,326
Total Personal Services			456,043	505,639	584,900	413,256	413,756	415,226
Total Full-Time Equivalent			3.00	4.00	4.00	3.00	3.00	3.00
Materials & Services								
	Operating Supplies	6005	15,491	19,604	26,000	25,000	25,000	25,000
	Small Tools & Minor Equipment	6007	3,162	6,853	20,000	25,000	25,000	25,000
	Computer Software & Licensing	6009	-	-	-	3,000	3,000	3,000
	Fuel & Lubricants	6030	158,542	157,704	220,000	220,000	220,000	220,000
	Books & Publications	7003	-	912	500	500	500	500
	Travel/Training/Mileage	7080	798	-	2,000	3,000	3,000	3,000
	Utilities	7410	-	45	-	-	-	-
	R&M/Building & Grounds	7450	730	-	-	-	-	-
	R&M/Vehicles	7603	-	-	-	-	-	-
	R&M/Equipment	7605	165,405	287,580	230,000	230,000	230,000	230,000
	Traffic Services/Signs	7655	-	209	-	-	-	-
	Misc Materials & Services	7899	66	-	-	-	-	-
Total Materials & Services			344,194	472,907	498,500	506,500	506,500	506,500

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			2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
			Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Public Works						Budget	Budget	Budget	Budget
Capital Outlay									
	Buildings/Improvements	9040	-	-	-	-	-	-	-
Total Capital Outlay			-	-	-	-	-	-	-
Total Shop Expenditures			800,237	978,546	1,083,400	919,756	920,256	921,726	-
Shop Revenue minus Expenditures			(800,237)	(978,546)	(1,083,400)	(919,756)	(920,256)	(921,726)	-
Buildings Expense		16005							
Materials & Services									
	Operating Supplies	6005	-	11	-	-	-	-	-
	Contracted Services	7105	-	-	25,000	120,000	120,000	120,000	120,000
	Utilities	7410	10,954	10,375	12,500	12,500	12,500	12,500	12,500
	Water Fees	7415	1,475	1,468	2,000	2,500	2,500	2,500	2,500
	Sewer Fees	7416	3,124	2,130	3,000	3,000	3,000	3,000	3,000
	Garbage Collection	7420	2,615	3,586	4,000	4,000	4,000	4,000	4,000
	Janitorial Services	7430	2,915	2,310	3,500	3,500	3,500	3,500	3,500
	R&M/Building & Grounds	7450	20,162	22,562	30,000	10,000	10,000	10,000	10,000
	R&M/Equipment	7605	-	-	-	14,000	14,000	14,000	14,000
Total Materials & Services			41,245	42,441	80,000	169,500	169,500	169,500	-
Capital Outlay									
	Machinery/Equipment	9035	-	-	25,000	5,000	5,000	5,000	5,000
	Buildings/Improvements	9040	-	2,475	-	-	-	-	-
Total Capital Outlay			-	2,475	25,000	5,000	5,000	5,000	-
Total Buildings Expenditures			41,245	44,916	105,000	174,500	174,500	174,500	-
Buildings Revenue minus Expenditures			(41,245)	(44,916)	(105,000)	(174,500)	(174,500)	(174,500)	-
Public Works Revenues minus Expenditures			-	-	-	(0)	(0)	0	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026									
Total Personal Services			2,582,255	2,785,977	3,651,600	3,321,553	3,322,053	3,331,583	-
Total Materials & Services			2,187,377	3,043,694	3,092,540	3,382,020	3,382,020	3,382,020	-
Total Capital Outlay			525,266	1,365,808	326,900	1,105,000	1,105,000	1,105,000	-
Total Transfers Out			1,530,000	1,880,000	1,130,000	480,000	480,000	480,000	-
Total Contingency			-	-	800,000	800,000	800,000	800,000	-
Total Unappropriated Ending Fund Balance			8,065,952	6,455,788	3,132,360	3,012,127	3,011,627	3,002,097	-
Public Works Totals			14,890,850	15,531,267	12,133,400	12,100,700	12,100,700	12,100,700	-

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 - \$283,420

Charged - \$283,420

TILLAMOOK COUNTY
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Fund: 163
Department: 16300

		2022-2023	2023-2024	2024-2025	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Bike Path	Account No.	Actuals	Actuals	Budget				
Departmental Revenue								
Beginning Fund Balance	4000	111,591	130,449	165,000	122,000	122,000	122,000	
Refunds & Reimbursements	4670	50,000	-	-	-	-	-	
Interest	4699	1,786	5,886	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	
Total Revenues		193,377	166,334	198,000	155,000	155,000	155,000	-
Departmental Expense								
Capital Outlay								
Infrastructure/New Construction	9081	62,928	30,000	75,000	75,000	75,000	75,000	
Total Capital Outlay		62,928	30,000	75,000	75,000	75,000	75,000	-
Operating Contingency								
Operating Contingency	9900	-	-	30,000	30,000	30,000	30,000	
Total Contingency		-	-	30,000	30,000	30,000	30,000	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	130,449	136,334	93,000	50,000	50,000	50,000	
Total Unapp Ending Fund Bal		130,449	136,334	93,000	50,000	50,000	50,000	-
Total Expenditures		193,377	166,334	198,000	155,000	155,000	155,000	-
Bike Path Revenues minus Expenditures		-	0	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		-	-	-	-	-	-	-
Total Capital Outlay		62,928	30,000	75,000	75,000	75,000	75,000	-
Total Contingency		-	-	30,000	30,000	30,000	30,000	-
Total Unappropriated Ending Fund Balance		130,449	136,334	93,000	50,000	50,000	50,000	-
Bike Path Totals		193,377	166,334	198,000	155,000	155,000	155,000	-

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
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Fund: 165
Department: 16500

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Trask Road Project								
Departmental Revenue								
Beginning Fund Balance	4000	10,047	-	-	-	-	-	-
Interest	4699	149	-	-	-	-	-	-
Total Revenues		10,197	-	-	-	-	-	-
Departmental Expense								
Materials & Services								
Culverts	7652	-	-	-	-	-	-	-
Asphalt	7654	-	-	-	-	-	-	-
Total Materials & Services		-	-	-	-	-	-	-
Transfers								
Transfer to Road Fund	9810	10,197	-	-	-	-	-	-
Total Transfers		10,197	-	-	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	-	-	-	-	-	-	-
Total Unapp Ending Fund Bal		-	-	-	-	-	-	-
Total Expenditures		10,197	-	-	-	-	-	-
Trask Road Project Revenues minus Expenditures		-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		-	-	-	-	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-
Total Transfers Out		10,197	-	-	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		-	-	-	-	-	-	-
Trask Road Project Totals		10,197	-	-	-	-	-	-

Created in FY 04/05. Agreement with Forestry to assess fees on Timber Sales. Dedicated to the repair and maintenance of Trask River Road
Current OMB Uniform Guidance Indirect Cost Allocation - \$0
Charged - \$0

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

		2022-2023	2023-2024	2024-2025	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Health & Human Services	Account No.	Actuals	Actuals	Budget				
Departmental Revenue								
Beginning Fund Balance	4000	2,705,537	5,002,011	5,000,000		3,000,000	3,000,000	
Federal Grants	4225	87,344	12,051	2,516,240		-	-	
ARP Bridge Funding (Telehealth)	4225	-	6,723	10,000		-	-	
Community Health Centers (Federal HRSA)/FYE25	4225	2,733,526	2,495,285	321,600		2,516,239	2,516,239	
HIV/STI/Statewide Services - LPHA/FYE26	4225	-	-	-		10,593	10,593	
CHC COVID Expanded Capacity Vaccination/FYE25	4225	-	50,544	-		-	-	
American Rescue Plan Capital - COVID19	4225	514,377	-	-		-	-	
American Rescue Plan - COVID19	4225	378,744	330,124	-		-	-	
Immunization Spec Payts (Federal PE.43)/FYE25	4225	10,000	18,790	14,540		30,403	30,403	
Child & Adolescent (MCH Title V PE.42)/FYE25	4225	22,337	21,279	22,940		22,695	22,695	
Family Planning (Reproductive Hlth-PE.41 & PE.46)/FYE25	4225	22,371	16,596	16,630		12,688	12,688	
WIC Grant (PE.40)/FYE25	4225	139,101	126,589	140,580		149,857	149,857	
Water Grant (PE.50)/FYE25	4225	26,595	26,794	24,350		24,358	24,358	
MCH Perinatal (PE.42)-Prog 170019/FYE25	4225	795	972	1,060		1,539	1,539	
Public Hlth Emergency Prep (PE.12)/FYE25	4225	75,013	70,256	76,640		70,199	70,199	
TB Case Management (PE.03) Federal/FYE25	4225	-	-	300		300	300	
Community Health Centers COVID Exp. Cap. Vac./FYE25	4225	23,077	16,099	-		-	-	
HRSA Expanded Capacity Coronavirus Test	4225	-	-	-		-	-	
State Support/Public Health/FYE25	4225	160,122	93,687	232,380		-	-	
SHCH - Diabetes/FYE25	4225	22,000	0	-		-	-	
ARPA WF Funding (PE 51-03) Prog. COVID19	4225	-	-	-		-	-	
Public Health Modernization (PE51-05)/FYE25	4225	188,910	(128,200)	-		-	-	
HRSA Rural Health Network Development Plng/FYE25	4225	-	30,399	-		216,900	216,900	
State Grants	4250	205,352	192,509	-		-	-	
STD Client Services (PE.10)	4250	-	-	-		87,830	87,830	
WIC Grant (PE.40)/FYE25	4250	1,743	1,715	1,710		1,691	1,691	
Reproductive Hlth-PE46-04 /FYE25	4250	-	-	-		-	-	
Child & Adolescent (MCH)/FYE25	4250	1,491	-	1,990		-	-	
Water Grant (PE.50)/FYE25	4250	17,731	17,862	24,360		24,358	24,358	
Tobacco Grant (PE.13)/FYE25	4250	185,330	63,807	240,890		278,822	278,822	
State Support/Public Health (PE.01)/FYE25	4250	37,993	32,249	34,360		34,361	34,361	
Babies 1st Maternity Case Mngmnt (PE.41)/FYE25	4250	-	-	6,780		6,844	6,844	
Child & Adolescent (MCH/Title V PE.42)/FYE25	4250	-	995	-		1,539	1,539	
Immunization Spec Payts (State PE.43)/FYE25	4250	-	-	5,090		30,403	30,403	
MCH Perinatal (PE.42)-Prog 170019/FYE25	4250	7,570	8,270	1,060		1,539	1,539	
Ryan White Fund (PE.08)/FYE25	4250	-	-	-		-	-	
CPCCO TCW/CHW/FYE25	4250	-	-	-		-	-	
CPCCO Behavioral Health Integration/FYE25	4250	421,675	725,691	-		-	-	
CPCCO Wellness Grant/FYE25	4250	-	-	250,000		-	-	
CPCCO Miscellaneous Grants/FYE25	4250	-	-	400,000		600,000	600,000	
Cacoon Grant/FYE25	4250	5,224	-	13,060		13,061	13,061	
SRCH Diabetes/FYE25	4250	-	-	-		-	-	
OHA BHRN M110 Behavioral Health Resource/FYE25	4250	291,296	207,773	-		126,500	126,500	
TB Case Management (PE.03) State/FYE25	4250	-	300	300		300	300	
TFCC Health Equity & Inclusion/FYE25	4250	-	-	-		-	-	
LPHA Leadership, Govern. & Prog. Impl. (PE 51-01)	4250	-	-	200,000		-	-	
Public Health Modernization (PE51-05)/FYE25	4250	-	67,620	-		-	-	
HIV/STI/Statewide Services - LPHA/FYE26	4250	-	-	-		51,354	51,354	
Donations	4269	1,700	4,588	5,000		5,000	5,000	
Rent	4280	-	-	38,400		10,000	10,000	
Local/Community Funding	4290	21,204	199,072	20,000		25,000	25,000	
TFCC Health Equity & Inclusion/FYE22	4290	-	-	-		-	-	
OHSU Community Partnership Pgm Sp Call	4290	-	-	-		-	-	
Health Dept Fees	4370	38,815	40,609	50,000		50,000	50,000	
Medicaid	4371	4,082,114	3,305,202	3,020,000		4,000,000	4,000,000	
Environmental Health	4372	184,783	190,700	250,000		300,000	300,000	
Self Pay (was Patient Fees)	4373	203,612	157,654	253,000		250,000	250,000	
Insurance (was Patient Insurance Fees)	4374	540,421	550,270	800,000		750,000	750,000	
Medicare	4375	562,541	514,043	880,000		800,000	800,000	
Prescription Program	4376	71,415	3,275	100,000		150,000	150,000	
School Contracts	4378	-	-	-		100,000	100,000	
Contracted Provider Svcs (TYAC & TCSO Contract)	4379	41,040	23,760	50,000		50,000	50,000	

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		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	
		Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Health & Human Services									
	FP Expansion Project Fees	4381	14,408	10,608	50,000		50,000	50,000	
	Uncollectable Allowance	4384	5,481	6,910	20,000		20,000	20,000	
	Medical Managed Care Fees (Non-Capitated)	4386	1,919,868	1,923,973	3,250,000		3,000,000	3,000,000	
	City of Rockaway Beach	4390	-	900	-		-	-	
	Refunds & Reimbursements	4670	4,055	6,345	10,000		10,000	10,000	
	Miscellaneous Revenue	4690	328	1,880	5,000		5,000	5,000	
	Sale of Assets	4695	-	-	500		1,000	1,000	
	Interest	4699	60,428	204,601	70,000		70,000	70,000	
	Transfer from GF/for Public Health Programs	4800	250,000	287,500	287,500		300,000	300,000	
	Transfer from Ntl. Opioid Settlement	4830	-	-	14,000		35,280	35,280	
Operating Revenue			13,581,929	11,938,667	13,730,260	-	14,295,653	14,295,653	-
Total Revenues			16,287,466	16,940,678	18,730,260	-	17,295,653	17,295,653	-
HHS Administrative Expense		17000							
Personal Services									
Salaries									
	Department Head	5100	61,829	63,056	119,800	69,200	63,765	63,765	
	Management/Supervisory	5200	83,796	86,880	180,300	388,300	275,428	275,428	
	Professional/Technical	5300	-	-	-	-	-	-	
	Administrative/Clerical	5400	240,711	246,706	230,400	351,300	338,305	338,305	
	Skilled/Service/Maintenance	5500	-	1,768	5,600	10,700	10,320	10,320	
	AFSCME Incentive	5750	-	-	2,900	2,900	2,835	2,835	
	Out of Class	5896	423	1,377	-	-	-	-	
	Leave Buy Out	5897	11,629	958	10,600	15,800	13,227	13,227	
	Overtime	5899	17,401	30,697	5,000	5,000	5,000	5,000	
Total Salaries			415,788	431,442	554,600	843,200	708,880	708,880	-
Taxes & Benefits									
	Employer's FICA	5950	30,965	32,157	44,200	66,800	56,484	56,484	
	OR Paid Family Medical Leave	5952	887	1,682	2,100	3,300	-	-	
	Worker Compensation	5955	876	874	4,600	3,600	5,854	5,854	
	Unemployment	5960	-	-	-	-	-	-	
	Health & Life Insurance	5965	94,804	94,487	108,300	184,152	143,420	143,420	
	Retirement	5970	129,321	146,960	192,000	227,947	246,239	246,239	
	OPSRP Retirement	5971	-	-	-	19,037	-	-	
	VEBA	5980	8,119	8,137	10,000	14,807	12,696	12,696	
	Uniform Allowance	5990	-	30	-	-	-	-	
Total Taxes & Benefits			264,973	284,327	361,200	519,643	464,693	464,693	-
Total Personal Services			680,762	715,769	915,800	1,362,843	1,173,573	1,173,573	-
Total Full-Time Equivalent			6.00	6.73	6.55	10.23	9.20	9.20	
Materials & Services									
	Office Supplies	6001	5,573	4,842	1,580		4,900	4,900	
	Non-Capital Equipment	6004	2,336	-	270		700	700	
	Operating Supplies	6005	-	203	250		-	-	
	Small Tools & Minor Equipment	6007	-	-	-		280	280	
	Computer Software & Licensing	6009	5,443	3,710	6,150		35,000	35,000	
	Computer Supplies	6011	2,206	5,929	230		4,200	4,200	
	Fuel & Lubricants	6030	(289)	585	930		-	-	
	Uniforms	6251	17	-	-		-	-	
	Outreach	6501	-	-	-		-	-	
	Printing & Advertising	7001	281	-	-		6,300	6,300	
	Books & Publications	7003	-	538	590		170	170	
	Postage & Shipping	7005	2,616	(828)	70		1,400	1,400	
	Telephone	7007	4,795	18,266	20,100		8,400	8,400	
	Network Fees	7012	-	-	-		140	140	
	Bank Fees	7013	1,569	1,246	1,520		2,100	2,100	
	Insurance & Deductibles	7020	5	-	-		700	700	
	Public Relations	7022	-	-	-		-	-	
	Memberships & Dues	7050	2,122	1,905	2,080		4,200	4,200	
	Travel/Training/Mileage	7080	198	1,997	1,000		3,500	3,500	
	Professional Services	7101	68,031	65,168	106,380		9,750	9,750	
	Consulting Services	7103	-	-	-		10,000	10,000	
	Contracted Services	7105	781	21,449	51,580		7,380	7,380	
	Legal	7110	7,326	2,880	10,000		10,000	10,000	
	Rent	7401	17,000	20,698	40,000		35,000	35,000	
	Utilities	7410	5,994	5,784	7,590		5,600	5,600	

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		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Health & Human Services	Account No.				Budget	Budget	Budget	Budget
	Water Fees	7415	570	329	640	700	700	
	Sewer Fees	7416	866	468	790	840	840	
	Garbage Collection	7420	942	983	1,450	2,800	2,800	
	Janitorial Services	7430	1,851	1,320	980	7,000	7,000	
	Janitorial Supplies	7431	-	208	-	1,400	1,400	
	R&M/Building & Grounds	7450	1,015	597	150	10,500	10,500	
	R&M/Office Equipment	7601	4,643	4,080	5,730	2,100	2,100	
	R&M/Vehicles	7603	431	(263)	80	-	-	
	R&M/Equipment	7605	27	70	110	3,500	3,500	
	Storage Rental	7611	349	242	300	3,500	3,500	
	Permit Fees	7650	-	-	-	-	-	
	Rebates & Refunds	7880	-	-	-	-	-	
	Health Insurance/Retirees	7881	77,243	81,933	100,000	100,000	100,000	
	Misc Materials & Services	7899	-	87	140	-	-	
	Indirect Cost Allocation	8001	80,690	95,250	98,520	715,320	100,140	100,140
	Intercounty/Insurance	8002	5,109	5,724	6,990	46,000	6,440	6,440
	Intercounty/IS Support	8007	-	-	-	-	-	-
Total Materials & Services			299,740	345,398	466,200	861,320	388,640	388,640
Capital Outlay								
	Furniture/Fixtures	9015	-	-	5,000	5,000	5,000	
	Computers/Office Equipment	9020	-	315	-	1,400	1,400	
	Software	9025	-	-	-	9,800	9,800	
	Machinery/Equipment	9035	-	-	-	6,000	6,000	
Total Capital Outlay			-	315	5,000	-	22,200	22,200
Operating Contingency								
	Operating Contingency	9900	-	-	2,000,000	-	-	-
Total Contingency				-	2,000,000	-	-	-
Unapp Ending Fund Bal								
	Unapp Ending Fund Bal	9995	5,001,991	4,500,579	-	-	-	-
Total Unapp Ending Fund Bal			5,001,991	4,500,579	-	-	-	-
HHS Administrative Expenditures			5,982,492	5,562,062	3,387,000	2,224,163	1,584,413	1,584,413

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		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Health & Human Services	Account No.				Budget	Budget	Budget	Budget
HHS Primary Care Central Expense	17001							
Personal Services								
Salaries								
Management/Supervisory	5200	414,204	396,678	427,500	375,700	479,652	479,652	
Professional/Technical	5300	1,307,224	1,386,833	1,364,200	1,533,600	1,561,827	1,561,827	
Performance Pay	5300	-	-	120,000	-	120,000	120,000	
Administrative/Clerical	5400	392,494	473,758	821,700	804,600	669,423	669,423	
Skilled/Service/Maintenance	5500	46,154	19,628	-	21,300	20,640	20,640	
AFSCME Incentive	5750	-	-	14,800	10,800	14,800	14,800	
Stipend	5895	21,120	21,120	-	-	-	-	
Out of Class	5896	-	226	-	-	-	-	
Leave Buy Out	5897	10,515	4,584	50,500	52,600	52,530	52,530	
Overtime	5899	20,679	23,902	18,000	-	18,000	18,000	
Total Salaries		2,212,389	2,326,729	2,816,700	2,798,600	2,936,872	2,936,872	-
Taxes & Benefits								
Employer's FICA	5950	141,599	148,179	224,300	223,100	233,765	233,765	
OR Paid Family Medical Leave	5952	4,221	7,190	10,900	11,000	11,000	11,000	
Worker Compensation	5955	7,588	7,162	23,500	11,500	24,834	24,834	
Unemployment	5960	3,543	-	6,000	-	6,000	6,000	
Health & Life Insurance	5965	415,662	437,313	542,800	550,786	521,750	521,750	
Retirement	5970	827,704	902,410	935,700	864,645	977,892	977,892	
OPSRP Retirement	5971	-	-	-	27,355	-	-	
Moving Reimbursement	5975	750	-	-	-	-	-	
VEBA	5980	34,165	34,616	44,000	41,165	40,986	40,986	
Uniform Allowance	5990	2,374	1,994	2,100	-	2,025	2,025	
Total Taxes & Benefits		1,437,605	1,538,863	1,789,300	1,729,551	1,818,252	1,818,252	-
Total Personal Services		3,649,994	3,865,592	4,606,000	4,528,151	4,755,124	4,755,124	-
Total Full-Time Equivalent		27.80	24.93	23.47	28.31	29.70	29.70	
Materials & Services								
Office Supplies	6001	12,719	16,547	5,170		17,500	17,500	
Non-Capital Equipment	6004	9,274	-	870		2,500	2,500	
Operating Supplies	6005	40,916	55,793	33,640		80,400	80,400	
Small Tools & Minor Equipment	6007	1,515	836	-		1,000	1,000	
Computer Software & Licensing	6009	130,141	138,489	179,030		125,000	125,000	
Computer Supplies	6011	8,265	40,133	12,530		15,000	15,000	
Fuel & Lubricants	6030	1,067	1,053	1,150		3,600	3,600	
Drugs & Vaccines	6110	65,602	86,590	47,600		216,000	216,000	
Patient Prescriptions	6111	46,615	967	2,000		54,000	54,000	
Prescription Labeling	6112	-	-	100		100	100	
Patient Special Needs	6114	-	-	100		70	70	
Patient Transportation	6115	-	152	100		70	70	
Uniforms	6251	-	-	-		-	-	
Outreach	6501	-	-	-		-	-	
Printing & Advertising	7001	33,131	29,967	32,880		22,500	22,500	
Books & Publications	7003	531	531	440		600	600	
Postage & Shipping	7005	4,072	3,538	3,800		5,000	5,000	
Telephone	7007	16,836	13,143	11,490		30,000	30,000	
Network Fees	7012	-	-	-		500	500	
Bank Fees	7013	6,379	5,208	6,440		7,500	7,500	
Insurance & Deductibles	7020	37	2,256	5,000		2,500	2,500	
Public Relations	7022	5,567	15,190	21,630		28,800	28,800	
Memberships & Dues	7050	4,573	12,569	16,420		15,000	15,000	
Provider CME Training	7054	4,893	7,292	12,980		26,400	26,400	
Travel/Training/Mileage	7080	1,844	2,486	1,560		12,500	12,500	
Professional Services	7101	59,718	47,066	71,810		236,650	236,650	
Contracted Services	7105	138,323	199,145	319,080		328,889	328,889	
Legal	7110	1,188	-	-		-	-	
Legal Settlements	7111	-	-	-		-	-	
Lab Tests	7210	14,259	11,905	15,000		14,400	14,400	
Rent	7401	45,514	45,514	94,450		125,000	125,000	
Utilities	7410	6,462	7,003	8,670		20,000	20,000	
Water Fees	7415	910	847	1,520		2,500	2,500	
Sewer Fees	7416	737	899	1,190		3,000	3,000	
Garbage Collection	7420	8,450	7,247	9,930		10,000	10,000	
Janitorial Services	7430	30,610	15,970	23,390		25,000	25,000	

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		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Health & Human Services	Account No.				Budget	Budget	Budget	Budget
Janitorial Supplies	7431	4,309	5,537	6,620		5,000	5,000	
R&M/Building & Grounds	7450	5,191	36,516	31,270		37,500	37,500	
R&M/Office Equipment	7601	7,746	5,114	7,210		7,500	7,500	
R&M/Vehicles	7603	509	1,286	2,590		7,200	7,200	
R&M/Equipment	7605	6,076	5,482	8,370		12,500	12,500	
Storage Rental	7611	8,161	7,726	8,780		12,500	12,500	
Permit Fees	7650	-	-	-		-	-	
Rebates & Refunds	7880	3,479	3,709	2,300		7,040	7,040	
Misc Materials & Services	7899	462	977	950		-	-	
Indirect Cost Allocation	8001	316,980	374,220	387,070		357,640	357,640	
Intercounty/Insurance	8002	20,352	22,486	27,760		23,000	23,000	
Intercounty/IS Support	8007	-	-	-		-	-	
Total Materials & Services		1,073,414	1,231,389	1,422,890	-	1,901,859	1,901,859	-
Capital Outlay								
Furniture/Fixtures	9015	-	-	10,000		-	-	
Computers/Office Equipment	9020	2,825	4,121	7,220		5,000	5,000	
Software	9025	-	-	-		35,000	35,000	
Machinery/Equipment	9035	-	9,453	9,690		-	-	
Buildings/Improvements	9040	-	-	1,200,000		100,000	100,000	
Construction in Progress	9070	861	-	-		-	-	
Total Capital Outlay		3,686	13,574	1,226,910	-	140,000	140,000	-
HHS Primary Care Central Expenditures		4,727,094	5,110,555	7,255,800	4,528,151	6,796,983	6,796,983	-

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		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Health & Human Services	Account No.				Budget	Budget	Budget	Budget
HHS Primare Care North Expense	17001A							
Personal Services								
Salaries								
Professional/Technical	5300	-	-	39,600	74,600	72,898	72,898	
Administrative/Clerical	5400	-	-	-	-	-	-	
Skilled/Service/Maintenance	5500	-	-	7,000	-	-	-	
AFSCME Incentive	5750	-	-	600	200	575	575	
Out of Class	5896	-	-	-	-	-	-	
Leave Buy Out	5897	-	-	1,000	1,500	1,403	1,403	
Overtime	5899	-	-	-	-	-	-	
Total Salaries		-	-	48,200	76,300	74,876	74,876	-
Taxes & Benefits								
Employer's FICA	5950	-	-	3,900	6,100	5,944	5,944	
OR Paid Family Medical Leave	5952	-	-	200	300	300	300	
Worker Compensation	5955	179	81	900	400	631	631	
Unemployment	5960	-	-	-	-	-	-	
Health & Life Insurance	5965	32	152	11,900	11,520	10,320	10,320	
Retirement	5970	11,090	11,001	16,700	25,566	26,097	26,097	
OPSRP Retirement	5971	-	-	-	-	-	-	
VEBA	5980	-	-	900	621	552	552	
Uniform Allowance	5990	-	-	-	-	-	-	
Total Taxes & Benefits		11,301	11,234	34,500	44,507	43,844	43,844	-
Total Personal Services		11,301	11,234	82,700	120,807	118,720	118,720	-
Total Full-Time Equivalent		0.60	0.45	0.40	0.40	0.40	0.40	
Materials & Services								
Office Supplies	6001	546	83	10		1,230	1,230	
Non-Capital Equipment	6004	-	2,348	10		170	170	
Operating Supplies	6005	8,216	10,514	6,610		3,000	3,000	
Small Tools & Minor Equipment	6007	-	69	-		70	70	
Computer Software & Licensing	6009	31,712	33,853	42,580		8,750	8,750	
Computer Supplies	6011	875	1,499	90		1,050	1,050	
Fuel & Lubricants	6030	103	35	70		250	250	
Drugs & Vaccines	6110	474	-	-		15,000	15,000	
Patient Prescriptions	6111	-	-	-		3,750	3,750	
Patient Special Needs	6114	-	-	-		10	10	
Patient Transportation	6115	-	-	-		10	10	
Uniforms	6251	-	-	-		-	-	
Outreach	6501	-	-	-		-	-	
Printing & Advertising	7001	1,830	1,768	1,810		1,575	1,575	
Books & Publications	7003	104	102	80		40	40	
Postage & Shipping	7005	13	14	30		350	350	
Telephone	7007	988	942	850		2,105	2,105	
Network Fees	7012	-	-	-		40	40	
Bank Fees	7013	391	310	380		530	530	
Insurance & Deductibles	7020	-	-	-		170	170	
Public Relations	7022	50	-	-		2,000	2,000	
Memberships & Dues	7050	958	2,853	3,630		1,050	1,050	
Provider CME Training	7054	265	-	-		1,800	1,800	
Travel/Training/Mileage	7080	11	-	-		875	875	
Professional Services	7101	1,818	525	680		16,800	16,800	
Contracted Services	7105	23,842	29,383	62,120		23,620	23,620	
Lab Tests	7210	226	-	-		1,000	1,000	
Rent	7401	11,352	11,352	23,560		8,750	8,750	
Utilities	7410	2,082	2,700	4,170		1,400	1,400	
Water Fees	7415	-	-	-		170	170	
Sewer Fees	7416	-	-	-		205	205	
Garbage Collection	7420	1,256	964	1,260		700	700	
Janitorial Services	7430	328	225	-		1,745	1,745	
Janitorial Supplies	7431	-	52	-		350	350	
R&M/Building & Grounds	7450	1	28	-		2,625	2,625	
R&M/Office Equipment	7601	-	4	-		520	520	
R&M/Vehicles	7603	47	39	150		500	500	
R&M/Equipment	7605	7	17	30		875	875	
Storage Rental	7611	87	60	80		870	870	
Permit Fees	7650	-	-	-		-	-	

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		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Health & Human Services								
	Rebates & Refunds	7880	-	-	-	480	480	
	Misc Materials & Services	7899	-	-	-	-	-	
	Indirect Cost Allocation	8001	20,170	23,810	24,630	25,030	25,030	
	Intercounty/Insurance	8002	1,251	1,431	1,750	1,610	1,610	
	Intercounty/IS Support	8007	-	-	-	-	-	
Total Materials & Services			109,001	124,981	174,580	-	131,075	131,075
Capital Outlay								
	Furniture/Fixtures	9015	-	-	-	-	-	
	Computers/Office Equipment	9020	30	224	480	350	350	
	Software	9025	-	-	-	2,450	2,450	
	Machinery/Equipment	9035	-	2,087	-	-	-	
Total Capital Outlay			30	2,310	480	-	2,800	2,800
HHS Primary Care North Expenditures			120,332	138,526	257,760	120,807	252,595	252,595

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		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	
		Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Health & Human Services									
HHS Dental Expense	17002								
Personal Services									
Salaries									
Department Head	5100	8,993	9,518	-	10,500	12,753	12,753		
Management/Supervisory	5200	83,440	48,069	113,800	157,500	86,087	86,087		
Administrative/Clerical	5400	258,567	291,594	296,800	230,600	359,577	359,577		
Skilled/Service/Maintenance	5500	-	1,768	34,100	10,700	10,320	10,320		
Part-time/Temporary	5600	-	-	-	-	-	-		
AFSCME Incentive	5750	-	-	2,700	2,000	2,655	2,655		
Out of Class	5896	-	291	-	-	-	-		
Leave Buy Out	5897	-	15,789	8,700	7,900	9,014	9,014		
Overtime	5899	3,330	2,490	-	-	-	-		
Total Salaries		354,329	369,520	456,100	419,200	480,406	480,406		-
Taxes & Benefits									
Employer's FICA	5950	25,412	26,951	36,300	33,400	38,220	38,220		
OR Paid Family Medical Leave	5952	684	1,409	1,800	1,700	1,700	1,700		
Worker Compensation	5955	855	805	5,000	2,100	4,151	4,151		
Unemployment	5960	-	-	-	-	-	-		
Health & Life Insurance	5965	141,170	125,460	141,900	141,839	170,994	170,994		
Retirement	5970	122,008	103,164	159,300	139,678	167,808	167,808		
OPSRP Retirement	5971	-	-	-	-	-	-		
VEBA	5980	7,784	6,681	10,000	8,666	9,798	9,798		
Uniform Allowance	5990	-	30	-	-	-	-		
Total Taxes & Benefits		297,913	264,501	354,300	327,384	392,671	392,671		-
Total Personal Services		652,242	634,022	810,400	746,584	873,077	873,077		-
Total Full-Time Equivalent		4.80	3.28	5.09	6.08	7.10	7.10		
Materials & Services									
Office Supplies	6001	2,819	3,289	790		3,150	3,150		
Non-Capital Equipment	6004	2,777	1,978	140		450	450		
Operating Supplies	6005	74,196	56,430	53,130		10,000	10,000		
Small Tools & minor Equipment	6007	-	-	-		180	180		
Computer Software & Licensing	6009	3,896	1,890	3,090		22,500	22,500		
Computer Supplies	6011	1,339	3,428	180		2,700	2,700		
Fuel & Lubricants	6030	147	135	230		-	-		
Patient Special Needs	6114	151	-	-		10	10		
Uniforms	6251	-	-	-		-	-		
Outreach	6501	-	-	-		-	-		
Printing & Advertising	7001	1,752	1,213	1,620		4,050	4,050		
Books & Publications	7003	-	-	-		110	110		
Postage & Shipping	7005	1,272	1,956	1,840		900	900		
Telephone	7007	3,971	4,169	3,570		5,400	5,400		
Network Fees	7012	-	-	-		90	90		
Bank Fees	7013	910	721	880		1,350	1,350		
Insurance & Deductibles	7020	-	-	-		450	450		
Public Relations	7022	-	10	-		-	-		
Memberships & Dues	7050	-	1,680	2,220		2,700	2,700		
Travel/Training/Mileage	7080	119	213	170		2,250	2,250		
Professional Services	7101	1,246	196	370		-	-		
Contracted Services	7105	1,119,276	1,022,371	1,901,340		1,888,640	1,888,640		
Legal	7110	-	-	-		-	-		
Lab Tests	7210	-	-	-		-	-		
Rent	7401	30,879	32,079	66,470		22,500	22,500		
Utilities	7410	6,756	7,119	9,400		3,600	3,600		
Water Fees	7415	1,353	1,351	2,560		450	450		
Sewer Fees	7416	2,286	2,308	3,760		540	540		
Garbage Collection	7420	3,542	3,702	5,430		1,800	1,800		
Janitorial Services	7430	3,539	2,820	640		4,500	4,500		
Janitorial Supplies	7431	661	840	1,020		900	900		
R&M/Building & Grounds	7450	1,231	5,924	7,360		6,750	6,750		
R&M/Office Equipment	7601	2,354	1,359	2,040		1,350	1,350		
R&M/Vehicles	7603	78	157	520		-	-		
R&M/Equipment	7605	1,423	9,321	14,220		2,250	2,250		
Storage Rental	7611	1,236	1,174	1,340		2,250	2,250		
Permit Fees	7650	-	-	-		-	-		
Rebates & Refunds	7880	425	240	140		-	-		

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		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Health & Human Services		Account No.						
	Misc. Materials & Services	7899	42	-	-	-	-	-
	Indirect Cost Allocation	8001	51,870	61,230	63,350	64,390	64,390	
	Intercounty/Insurance	8002	3,495	3,679	4,500	4,140	4,140	
	Intercounty/IS Support	8007	-	-	-	-	-	
Total Materials & Services			1,325,043	1,232,982	2,152,320	-	2,060,350	2,060,350
Capital Outlay								
	Furniture/Fixtures	9015	-	-	5,000	5,000	5,000	
	Computers/Office Equipment	9020	474	493	820	900	900	
	Software	9025	-	-	-	6,300	6,300	
	Machinery/Equipment	9035	-	-	-	6,000	6,000	
	Buildings/Improvements	9040	-	-	-	50,000	50,000	
Total Capital Outlay			474	493	5,820	-	68,200	68,200
HHS Dental Expenditures			1,977,759	1,867,496	2,968,540	746,584	3,001,627	3,001,627

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		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	
		Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Health & Human Services									
HHS Public Health Expense	17003								
Personal Services									
Salaries									
Department Head	5100	41,594	46,400	-	50,900	51,012	51,012		
Management/Supervisory	5200	109,046	94,800	106,500	99,800	113,292	113,292		
Professional/Technical	5300	248,287	275,210	241,400	352,600	192,318	192,318		
Administrative/Clerical	5400	316,256	311,975	305,900	421,000	383,866	383,866		
Skilled/Service/Maintenance	5500	-	1,768	-	10,700	10,320	10,320		
Part-Time/Temporary	5600	28,944	27,195	900	-	-	-		
AFSCME Incentive	5750	-	-	4,900	5,900	4,888	4,888		
Out of Class	5896	170	419	-	-	-	-		
Leave Buy Out	5897	6,293	2,428	12,500	18,000	14,439	14,439		
Overtime	5899	918	2,099	-	-	-	-		
Total Salaries		751,508	762,294	672,100	958,900	770,135	770,135		-
Taxes & Benefits									
Employer's FICA	5950	55,911	56,624	52,400	76,300	61,220	61,220		
OR Paid Family Medical Leave	5952	1,419	2,960	2,600	3,800	3,800	3,800		
Worker Compensation	5955	3,267	2,237	17,400	10,000	17,864	17,864		
Unemployment	5960	1,661	879	-	-	-	-		
Health & Life Insurance	5965	151,749	166,998	143,700	196,183	157,987	157,987		
Retirement	5970	187,807	276,693	229,600	286,694	268,789	268,789		
OPSRP Retirement	5971	-	-	-	5,258	-	-		
Moving Reimbursement	5975	750	-	-	-	-	-		
VEBA	5980	14,577	14,461	12,700	18,492	14,358	14,358		
Uniform Allowance	5990	1,236	1,601	-	-	-	-		
Total Taxes & Benefits		418,378	522,453	458,400	596,726	524,018	524,018		-
Total Personal Services		1,169,886	1,284,747	1,130,500	1,555,626	1,294,153	1,294,153		-
Total Full-Time Equivalent		9.00	10.89	7.90	12.93	10.40	10.40		
Materials & Services									
Office Supplies	6001	2,218	47,617	21,340		3,150	3,150		
Non-Capital Office Equipment	6003	-	-	-		-	-		
Non-Capital Equipment	6004	1,960	5,483	3,560		450	450		
Operating Supplies	6005	14,424	9,578	910		14,400	14,400		
Small Tools & Minor Equipment	6007	-	5,958	-		180	180		
Computer Software & Licensing	6009	3,372	2,221	2,650		22,500	22,500		
Computer Supplies	6011	2,692	12,955	4,000		2,700	2,700		
Fuel & Lubricants	6030	692	626	650		600	600		
Drugs & Vaccines	6110	57,181	207,612	152,410		36,000	36,000		
Patient Prescriptions	6111	-	-	-		9,000	9,000		
Patient Special Needs	6114	-	-	-		10	10		
Patient Transportation	6115	-	-	-		10	10		
Uniforms	6251	-	-	-		-	-		
Outreach	6501	-	4,100	-		-	-		
Printing & Advertising	7001	10,428	1,637	1,640		4,050	4,050		
Books & Publications	7003	-	-	-		110	110		
Postage & Shipping	7005	3,238	4,181	4,110		900	900		
Telephone	7007	5,779	6,921	5,670		5,400	5,400		
Network Fees	7012	-	19,213	20,000		90	90		
Bank Fees	7013	854	677	830		1,350	1,350		
Insurance & Deductibles	7020	-	-	-		450	450		
Public Relations	7022	7,060	1,738	50		4,800	4,800		
Memberships & Dues	7050	2,794	3,214	4,240		2,700	2,700		
Provider CME Training	7054	-	-	-		-	-		
Travel/Training/Mileage	7080	11,856	9,494	6,070		2,250	2,250		
Professional Services	7101	29,307	8,752	16,140		-	-		
Contracted Services	7105	139,882	384,347	604,770		494,630	494,630		
Legal	7110	-	-	-		-	-		
Lab Tests	7210	-	-	-		2,400	2,400		
Rent	7401	8,193	6,193	12,860		22,500	22,500		
Utilities	7410	4,173	4,466	6,090		3,600	3,600		
Water Fees	7415	86	105	150		450	450		
Sewer Fees	7416	94	109	140		540	540		
Garbage Collection	7420	512	534	790		1,800	1,800		
Janitorial Services	7430	27	550	-		4,500	4,500		

TILLAMOOK COUNTY
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					2025-2026	2025-2026	2025-2026	2025-2026
Health & Human Services	Account No.	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Janitorial Supplies	7431	586	1,348	910		900	900	
R&M/Building & Grounds	7450	424	3,158	620		6,750	6,750	
R&M/Office Equipment	7601	4,102	3,678	4,750		1,350	1,350	
R&M/Vehicles	7603	356	669	1,470		1,200	1,200	
R&M/Equipment	7605	1,024	5,112	1,950		2,250	2,250	
Storage Rental	7611	1,108	1,050	1,200		2,250	2,250	
Permit Fees	7650	2,977	-	-		-	-	
Misc Materials & Services	7899	31,331	72,680	57,520		100,000	100,000	
Indirect Cost Allocation	8001	51,870	61,240	63,350		64,380	64,380	
Intercounty/Insurance	8002	3,433	3,679	4,500		4,140	4,140	
Intercounty/IS Support	8007	-	-	-		-	-	
Total Materials & Services		404,034	900,896	1,005,340	-	824,740	824,740	-
Capital Outlay								
Computers/Office Equipment	9020	396	414	700		900	900	
Software	9025	-	-	-		6,300	6,300	
Vehicles	9030	30,636	-	-		-	-	
Clinical Supplies	9035	13,706	35,551	27,500		4,000	4,000	
Buildings/Improvements	9040	-	-	-		50,000	50,000	
Construction in Progress	9070	680,763	623,042	-		-	-	
Total Capital Outlay		725,501	659,007	28,200	-	61,200	61,200	-
HHS Public Health Expenditures		2,299,421	2,844,650	2,164,040	1,555,626	2,180,093	2,180,093	-

TILLAMOOK COUNTY
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		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Health & Human Services	Account No.							
HHS Public Health Field Services Expense	17003A							
Personal Services								
Salaries								
Management/Supervisory	5200	-	11,088	-	16,300	-	-	-
Professional/Technical	5300	-	-	39,000	42,100	40,280	40,280	-
Administrative/Clerical	5400	-	-	-	30,700	483	483	-
Part-Time/Temporary	5600	-	890	-	-	-	-	-
AFSCME Incentive	5750	-	-	300	100	204	204	-
Out of Class	5896	-	-	-	-	-	-	-
Leave Buy Out	5897	-	-	800	1,800	784	784	-
Overtime	5899	-	-	-	-	-	-	-
Moving Reimbursement	5975	-	-	-	-	-	-	-
Total Salaries		-	11,979	40,100	91,000	41,751	41,751	-
Taxes & Benefits								
Employer's FICA	5950	-	892	3,200	7,300	3,324	3,324	-
OR Paid Family Medical Leave	5952	-	47	200	400	400	400	-
Worker Compensation	5955	1,879	1,911	1,900	1,700	1,942	1,942	-
Unemployment	5960	-	-	-	-	-	-	-
Health & Life Insurance	5965	-	2,943	200	19,335	299	299	-
Retirement	5970	31,875	34,428	14,000	30,433	14,594	14,594	-
OPSRP Retirement	5971	-	-	-	-	-	-	-
VEBA	5980	-	145	600	1,615	565	565	-
Uniform Allowance	5990	-	-	1,200	-	1,125	1,125	-
Total Taxes & Benefits		33,754	40,366	21,300	60,783	22,249	22,249	-
Total Personal Services		33,754	52,344	61,400	151,783	64,000	64,000	-
Total Full-Time Equivalent		0.20	2.58	2.48	-	0.41	0.41	-
Materials & Services								
Office Supplies	6001	227	91	30	-	1,400	1,400	-
Non-Capital Equipment	6004	71	-	10	-	200	200	-
Operating Supplies	6005	2,039	2,230	2,330	-	5,000	5,000	-
Small Tools & Minor Equipment	6007	-	-	-	-	80	80	-
Computer Software & Licensing	6009	875	815	1,340	-	10,000	10,000	-
Computer Supplies	6011	77	1,608	20	-	1,200	1,200	-
Fuel & Lubricants	6030	259	499	410	-	250	250	-
Drugs & Vaccines	6110	-	-	-	-	15,000	15,000	-
Patient Prescriptions	6111	-	-	-	-	3,750	3,750	-
Prescription Labeling	6112	-	-	-	-	-	-	-
Patient Special Needs	6114	-	-	-	-	-	-	-
Patient Transportation	6115	-	-	-	-	10	10	-
Uniforms	6251	-	705	-	-	-	-	-
Outreach	6501	-	1,500	-	-	-	-	-
Printing & Advertising	7001	140	210	330	-	1,800	1,800	-
Books & Publications	7003	-	-	-	-	50	50	-
Postage & Shipping	7005	14	15	30	-	400	400	-
Telephone	7007	1,802	1,815	1,530	-	2,400	2,400	-
Network Fees	7012	-	-	-	-	40	40	-
Bank Fees	7013	434	344	420	-	600	600	-
Insurance & Deductibles	7020	-	-	-	-	200	200	-
Public Relations	7022	-	2,154	3,300	-	2,000	2,000	-
Memberships & Dues	7050	-	-	-	-	1,200	1,200	-
Travel/Training/Mileage	7080	87	43	90	-	1,000	1,000	-
Professional Services	7101	406	67	130	-	-	-	-
Contracted Services	7105	31	65	190	-	22,150	22,150	-
Lab Tests	7210	-	-	-	-	1,000	1,000	-
Rent	7401	2,566	2,566	5,330	-	10,000	10,000	-
Utilities	7410	368	395	490	-	1,600	1,600	-
Water Fees	7415	35	33	70	-	200	200	-
Sewer Fees	7416	39	36	60	-	240	240	-
Garbage Collection	7420	260	272	400	-	800	800	-
Janitorial Services	7430	14	-	-	-	2,000	2,000	-
Janitorial Supplies	7431	243	323	380	-	400	400	-
R&M/Building & Grounds	7450	170	1,236	240	-	3,000	3,000	-
R&M/Office Equipment	7601	942	385	550	-	600	600	-
R&M/Vehicles	7603	124	485	920	-	500	500	-
R&M/Equipment	7605	84	97	150	-	1,000	1,000	-

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		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Health & Human Services		Account No.						
	Storage Rental	7611	476	447	510	1,000	1,000	
	Permit Fees	7650	-	-	-	-	-	
	Misc Materials & Services	7899	16	-	-	-	-	
	Indirect Cost Allocation	8001	23,060	27,220	28,150	28,610	28,610	
	Intercounty/Insurance	8002	1,489	1,635	2,000	1,840	1,840	
	Intercounty/IS Support	8007	-	-	-	-	-	
Total Materials & Services			36,348	47,288	49,410	-	121,520	121,520
Capital Outlay								
	Computers/Office Equipment	9020	150	171	-	400	400	-
	Software	9025	-	-	-	2,800	2,800	-
Total Capital Outlay			150	171	-	-	3,200	3,200
HHS Public Health Field Services Expenditures			70,253	99,803	110,810	151,783	188,720	188,720

TILLAMOOK COUNTY
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		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	
		Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Health & Human Services									
HHS Environmental Health Expense		17004							
Personal Services									
Salaries									
	Management/Supervisory	5200	69,086	77,363	75,300	92,400	90,220	90,220	
	Professional/Technical	5300	49,111	89,589	124,000	74,900	94,372	94,372	
	Administrative/Clerical	5400	50,400	15,368	15,600	16,900	16,415	16,415	
	Skilled/Service/Maintenance	5500	-	-	-	-	-	-	
	AFSCME Incentive	5750	-	-	1,700	700	1,658	1,658	
	Out of Class	5896	-	-	-	-	-	-	
	Leave Buy Out	5897	-	283	4,200	3,600	3,352	3,352	
	Overtime	5899	-	-	-	-	-	-	
Total Salaries			168,596	182,602	220,800	188,500	206,017	206,017	-
Taxes & Benefits									
	Employer's FICA	5950	12,618	13,636	17,700	15,100	16,349	16,349	
	OR Paid Family Medical Leave	5952	379	713	900	800	800	800	
	Worker Compensation	5955	368	491	1,800	800	1,627	1,627	
	Unemployment	5960	-	-	-	-	-	-	
	Health & Life Insurance	5965	23,027	26,227	28,500	47,968	28,047	28,047	
	Retirement	5970	49,095	72,694	77,000	37,355	62,386	62,386	
	OPSRP Retirement	5971	-	-	-	4,119	-	-	
	VEBA	5980	3,914	3,903	4,700	3,229	3,196	3,196	
	Uniform Allowance	5990	543	675	500	450	450	450	
Total Taxes & Benefits			89,945	118,339	131,100	109,822	112,855	112,855	-
Total Personal Services			258,541	300,942	351,900	298,322	318,872	318,872	-
Total Full-Time Equivalent			2.25	2.34	2.32	2.32	2.72	2.72	
Materials & Services									
	Office Supplies	6001	941	3,355	500		1,400	1,400	
	Non-Capital Equipment	6004	169	-	90		200	200	
	Operating Supplies	6005	1,049	566	160		-	-	
	Small Tools & Minor Equipment	6007	-	-	-		80	80	
	Computer Software & Licensing	6009	1,031	929	1,520		10,000	10,000	
	Computer Supplies	6011	4,286	4,014	2,900		1,200	1,200	
	Fuel & Lubricants	6030	1,875	1,154	1,410		-	-	
	Uniforms	6251	33	-	-		-	-	
	Outreach	6501	-	-	-		-	-	
	Printing & Advertising	7001	589	276	-		1,800	1,800	
	Books & Publications	7003	60	70	80		40	40	
	Postage & Shipping	7005	482	494	170		400	400	
	Telephone	7007	3,139	2,200	2,230		2,400	2,400	
	Network Fees	7012	-	-	-		40	40	
	Bank Fees	7013	1,538	3,189	4,570		600	600	
	Insurance & Deductibles	7020	-	-	-		200	200	
	Public Relations	7022	-	141	-		-	-	
	Memberships & Dues	7050	735	127	170		1,200	1,200	
	Provider CME Training	7054	114	-	-		-	-	
	Travel/Training/Mileage	7080	2,241	6,750	10,550		1,000	1,000	
	Professional Services	7101	20,465	11,474	5,230		-	-	
	Contracted Services	7105	2,649	5,559	12,980		6,200	6,200	
	Lab Tests	7210	-	181	-		-	-	
	Rent	7401	3,548	3,548	7,370		10,000	10,000	
	Utilities	7410	503	1,012	880		1,600	1,600	
	Water Fees	7415	49	61	90		200	200	
	Sewer Fees	7416	54	63	90		240	240	
	Garbage Collection	7420	293	306	450		800	800	
	Janitorial Services	7430	16	265	-		2,000	2,000	
	Janitorial Supplies	7431	336	431	520		400	400	
	R&M/Building & Grounds	7450	234	1,702	330		3,000	3,000	
	R&M/Office Equipment	7601	1,545	1,136	1,590		600	600	
	R&M/Vehicles	7603	861	1,338	3,200		-	-	
	R&M/Equipment	7605	114	129	200		1,000	1,000	
	Storage Rental	7611	634	601	690		1,000	1,000	
	Permit Fees	7650	-	-	-		-	-	
	Rebates & Refunds	7880	716	1,322	2,580		-	-	

TILLAMOOK COUNTY
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		Account No.	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Budget	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Health & Human Services									
	Misc Materials & Services	7899	142	-	-		-	-	
	Indirect Cost Allocation	8001	23,050	27,220	28,150		28,620	28,620	
	Intercounty/Insurance	8002	1,468	1,635	2,000		1,840	1,840	
	Intercounty/IS Support	8007	-	-	-		-	-	
Total Materials & Services			74,960	81,245	90,700	-	78,060	78,060	-
Capital Outlay									
	Computers/Office Equipment	9020	209	237	400		400	400	
	Software	9025	-	-	-		2,800	2,800	
	Vehicles	9030	30,636	-	-		45,000	45,000	
Total Capital Outlay			30,845	237	400	-	48,200	48,200	-
HHS Environmental Health Expenditures			364,346	382,423	443,000	298,322	445,132	445,132	-

FY 2025-2026 APPROVED BUDGET

TILLAMOOK COUNTY
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			2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	Account No.		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Health & Human Services									
HHS Behavioral Health Expense	17005								
Personal Services									
Salaries									
Management/Supervisory	5200		178,890	206,436	208,800	116,000	113,292	113,292	
Professional/Technical	5300		75,652	53,278	176,900	106,700	234,456	234,456	
Administrative/Clerical	5400		27,332	55,745	137,000	97,000	91,698	91,698	
Skilled/Service/Maintenance	5500		-	-	-	-	-	-	
AFSCME Incentive	5750		-	-	2,900	1,900	2,875	2,875	
Out of Class	5896		-	415	-	-	-	-	
Leave Buy Out	5897		5,052	-	10,300	6,200	8,451	8,451	
Overtime	5899		-	1,746	-	-	-	-	
Total Salaries			286,927	317,620	535,900	327,800	450,772	450,772	-
Taxes & Benefits									
Employer's FICA	5950		21,399	23,472	42,800	26,100	35,832	35,832	
OR Paid Family Medical Leave	5952		607	1,231	2,100	1,300	1,300	1,300	
Worker Compensation	5955		1,028	607	4,200	1,400	4,980	4,980	
Unemployment	5960		861	-	-	-	-	-	
Health & Life Insurance	5965		68,102	78,785	124,100	66,082	91,390	91,390	
Retirement	5970		83,338	115,153	187,300	109,098	157,322	157,322	
OPSRP Retirement	5971		-	-	-	-	-	-	
VEBA	5980		4,485	5,563	9,800	6,624	8,280	8,280	
Total Taxes & Benefits			179,820	224,811	370,300	210,604	299,104	299,104	-
Total Personal Services			466,747	542,431	906,200	538,404	749,876	749,876	-
Total Full-Time Equivalent			3.50	4.80	3.60	4.80	6.00	6.00	
Materials & Services									
Office Supplies	6001		1,411	12,270	310		350	350	
Non-capital Equipment	6004		-	-	60		50	50	
Operating Supplies	6005		-	470	570		-	-	
Small Tools & Minor Equipment	6007		20	311	1,000		20	20	
Computer Software & Licensing	6009		-	805	1,340		2,500	2,500	
Computer Supplies	6011		338	4,133	5,050		300	300	
Fuel & Lubricants	6030		-	7	-		-	-	
Uniforms	6251		-	-	-		-	-	
Outreach	6501		-	-	-		-	-	
Printing & Advertising	7001		873	1,646	1,750		450	450	
Books & Publications	7003		-	-	-		10	10	
Postage & Shipping	7005		-	-	-		100	100	
Telephone	7007		3,535	5,092	3,730		600	600	
Network Fees	7012		-	-	-		10	10	
Bank Fees	7013		-	-	-		150	150	
Insurance & Deductibles	7020		-	-	-		50	50	
Public Relations	7022		-	-	-		-	-	
Memberships & Dues	7050		289	-	-		300	300	
Provider CME Training	7054		2,046	5,451	17,030		-	-	
Travel/Training/Mileage	7080		805	5,000	5,420		250	250	
Professional Services	7101		3	43,406	49,270		-	-	
Contracted Services	7105		43,765	36,680	68,040		44,300	44,300	
Legal Settlements	7111		-	-	-		-	-	
Rent	7401		-	-	-		2,500	2,500	
Utilities	7410		-	-	-		400	400	
Water Fees	7415		-	-	-		50	50	
Sewer Fees	7416		-	-	-		60	60	
Garbage Collection	7420		-	-	-		200	200	
Janitorial Services	7430		-	-	-		500	500	
Janitorial Supplies	7431		-	-	-		100	100	
R&M/Building & Grounds	7450		-	117	-		750	750	
R&M/Office Equipment	7601		79	167	180		150	150	
R&M/Vehicles	7603		-	25	-		-	-	
R&M/Equipment	7605		-	-	-		250	250	
Storage Rental	7611		-	-	-		250	250	
Permit Fees	7650		-	-	-		-	-	

TILLAMOOK COUNTY
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		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Health & Human Services		Account No.						
	Misc Materials & Services	7899	35	305	500	-	-	
	Indirect Cost Allocation	8001	5,760	6,810	7,050	7,160	7,160	
	Intercounty/Insurance	8002	434	409	500	460	460	
	Intercounty/IS Support	8007	-	-	-	-	-	
Total Materials & Services			59,393	123,103	161,800	-	62,270	62,270
								-
Capital Outlay								
	Computers/Office Equipment	9020	-	-	-	100	100	
	Software	9025	-	-	-	700	700	
	Vehicles	9030	-	50,188	-	-	-	
	Building/Improvements	9040	-	-	-	-	-	
Total Capital Outlay			-	50,188	-	-	800	800
								-
HHS Behavioral Health Expenditures			526,141	715,722	1,068,000	538,404	812,946	812,946
								-

TILLAMOOK COUNTY
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		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	
		Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Health & Human Services									
HHS Mobile Clinic Expense		17010							
Personal Services									
Salaries									
	Professional/Technical	5300	77,802	63,167	-	-	-	-	-
	Administrative/Clerical	5400	51,642	35,460	-	-	-	-	-
	Skilled/Service/Maintenance	5500	2,017	10,281	-	-	-	-	-
	AFSCME Incentive	5750	-	-	-	-	-	-	-
	Stipend	5895	-	-	-	-	-	-	-
	Out of Class	5896	-	-	-	-	-	-	-
	Leave Buy Out	5897	-	3,017	-	-	-	-	-
	Overtime	5899	1,702	1,000	-	-	-	-	-
Total Salaries			133,163	112,926	-	-	-	-	-
Taxes & Benefits									
	Employer's FICA	5950	10,031	8,448	-	-	-	-	-
	OR Paid Family Medical Leave	5952	272	442	-	-	-	-	-
	Worker Compensation	5955	328	316	-	-	-	-	-
	Unemployment	5960	-	-	-	-	-	-	-
	Health & Life Insurance	5965	16,058	16,225	-	-	-	-	-
	Retirement	5970	22,194	29,833	-	-	-	-	-
	OPSRP Retirement	5971	-	-	-	-	-	-	-
	VEBA	5980	2,835	2,036	-	-	-	-	-
	Uniform Allowance	5990	113	113	-	-	-	-	-
Total Taxes & Benefits			51,830	57,413	-	-	-	-	-
Total Personal Services			184,994	170,339	-	-	-	-	-
Total Full-Time Equivalent			1.00		-	-	-	-	-
Materials & Services									
	Office Supplies	6001	157	660	310		170	170	
	Non-Capital Equipment	6004		-	60		30	30	
	Operating Supplies	6005	4,574	3,812	2,460		1,200	1,200	
	Small Tools & Minor Equipment	6007		24	-		10	10	
	Computer Software & Licensing	6009	8,926	9,810	12,350		1,250	1,250	
	Computer Supplies	6011	300	446	40		150	150	
	Fuels & Lubricants	6030	31	116	180		50	50	
	Drugs & Vaccines	6110	-	-	-		3,000	3,000	
	Patient Prescriptions	6111	-	-	-		750	750	
	Patient Special Needs	6114	-	-	-		-	-	
	Patient Transportation	6115	-	-	-		-	-	
	Outreach	6501	-	-	-		-	-	
	Printing & Advertising	7001	27	-	-		225	225	
	Books & Publications	7003	37	36	30		10	10	
	Postage & Shipping	7005	-	-	-		50	50	
	Telephone	7007	1,156	1,029	880		295	295	
	Network Fees	7012	-	-	-		-	-	
	Bank Fees	7013	-	-	-		70	70	
	Insurance & Deductibles	7020	-	-	-		30	30	
	Public Relations	7022	40	26	50		400	400	
	Memberships & Dues	7050	338	972	1,280		150	150	
	Provider CME Training	7054	94	-	-		300	300	
	Travel/Training/Mileage	7080	65	96	190		125	125	
	Professional Services	7101	493	14	30		2,800	2,800	
	Contracted Services	7105	8,415	10,370	21,930		14,770	14,770	
	Lab Tests	7210	-	-	-		200	200	
	Rent	7401	-	-	-		1,250	1,250	
	Utilities	7410	-	1,849	2,750		200	200	
	Water Fees	7415	-	-	-		30	30	
	Sewer Fees	7416	-	-	-		35	35	
	Garbage Collection	7420	361	254	320		100	100	
	Janitorial Services	7430	-	-	-		255	255	
	Janitorial Supplies	7431	-	150	590		50	50	
	R&M/Building & Grounds	7450	-	-	-		375	375	
	R&M/Office Equipment	7601	-	-	-		80	80	
	R&M/Vehicles	7603	18	311	1,110		100	100	
	R&M/Equipment	7605	-	2,154	-		125	125	
	Storage Rental	7611	6,400	12,000	12,140		130	130	
	Permit Fees	7650	-	-	-		-	-	

TILLAMOOK COUNTY
FY2025-26 Annual Budget



		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
		Account No.			Budget	Budget	Budget	Budget
Health & Human Services								
	Rebates & Refunds	7880	-	-	-	80	80	
	Misc Materials & Services	7899	120	565	920	-	-	
	Indirect Cost Allocation	8001	2,880	3,390	3,510	3,580	3,580	
	Intercounty/Insurance	8002	196	204	250	230	230	
	Intercounty/IS Support	8007	-	-	-	-	-	
Total Materials & Services			34,627	48,288	61,380	-	32,655	32,655
Capital Outlay								
	Computers/Office Equipment	9020	9	78	170	50	50	
	Software	9025	-	-	-	350	350	
	Machinery/Equipment	9035	-	737	760			
Total Capital Outlay			9	815	930	-	400	400
HHS Mobile Clinic Expenditures			219,629	219,442	62,310	-	33,055	33,055

TILLAMOOK COUNTY
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		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Health & Human Services	Account No.				Budget	Budget	Budget	Budget
HHS Pharmacy	17011							
Personal Services								
Salaries								
Professional/Technical	5300	-	-	453,130	756,800	345,807	345,807	
Administrative/Clerical	5400	-	-	47,400	97,800	89,125	89,125	
Skilled/Service/Maintenance	5500	-	-	-	-	0	0	
AFSCME Incentive	5750	-	-	600	-	0	0	
Stipend	5895	-	-	-	-	0	0	
Out of Class	5896	-	-	-	-	0	0	
Leave Buy Out	5897	-	-	9,500	16,500	8,364	8,364	
Overtime	5899	-	-	1,000	-	0	0	
Total Salaries		-	-	511,630	871,100	443,296	443,296	-
Taxes & Benefits								
Employer's FICA	5950	-	-	40,880	69,700	35,463	35,463	
OR Paid Family Medical Leave	5952	-	-	2,005	3,500	3,500	3,500	
Worker Compensation	5955	-	-	3,710	3,100	3,170	3,170	
Unemployment	5960	-	-	300	-	0	0	
Health & Life Insurance	5965	-	-	98,800	157,407	63,805	63,805	
Retirement	5970	-	-	174,015	-	155,705	155,705	
OPSRP Retirement	5971	-	-	-	47,158	0	0	
VEBA	5980	-	-	6,630	9,660	5,520	5,520	
Uniform Allowance	5990	-	-	2,030	-	0	0	
Total Taxes & Benefits		-	-	328,370	290,525	267,163	267,163	-
Total Personal Services		-	-	840,000	1,161,625	710,459	710,459	-
Total Full-Time Equivalent		-	-	-	-	4	4	
Materials & Services								
Office Supplies	6001	-	-	3,000	-	1,750	1,750	
Non-Capital Equipment	6004	-	-	3,000	-	250	250	
Operating Supplies	6005	-	-	30,000	-	6,000	6,000	
Small Tools & Minor Equipment	6007	-	-	-	-	100	100	
Computer Software & Licensing	6009	-	-	2,000	-	12,500	12,500	
Computer Supplies	6011	-	-	4,000	-	1,500	1,500	
Fuels & Lubricants	6030	-	-	100	-	250	250	
Drugs & Vaccines	6110	-	-	20,000	-	15,000	15,000	
Patient Prescriptions	6111	-	-	1,000	-	3,750	3,750	
Patient Special Needs	6114	-	-	100	-	0	0	
Uniforms	6251	-	-	200	-	0	0	
Printing & Advertising	7001	-	-	2,000	-	2,250	2,250	
Books & Publications	7003	-	-	100	-	60	60	
Postage & Shipping	7005	-	-	2,000	-	500	500	
Telephone	7007	-	-	2,000	-	3,000	3,000	
Network Fees	7012	-	-	-	-	50	50	
Bank Fees	7013	-	-	500	-	750	750	
Public Relations	7022	-	-	1,500	-	2,000	2,000	
Memberships & Dues	7050	-	-	1,500	-	1,500	1,500	
Provider CME Training	7054	-	-	3,000	-	1,500	1,500	
Travel/Training/Mileage	7080	-	-	1,000	-	1,250	1,250	
Professional Services	7101	-	-	1,000	-	14,000	14,000	
Contracted Services	7105	-	-	20,000	-	0	0	
Legal	7110	-	-	-	-	14,7650	14,7650	
Lab Tests	7210	-	-	500	-	0	0	
Rent	7401	-	-	3,500	-	1,000	1,000	
Utilities	7410	-	-	2,400	-	12,500	12,500	
Water Fees	7415	-	-	400	-	2,000	2,000	
Sewer Fees	7416	-	-	-	-	250	250	
Garbage Collection	7420	-	-	2,500	-	300	300	
Janitorial Services	7430	-	-	2,000	-	1,000	1,000	
Janitorial Supplies	7431	-	-	500	-	2,500	2,500	
R&M/Building & Grounds	7450	-	-	2,000	-	500	500	
R&M/Office Equipment	7601	-	-	10,000	-	3,750	3,750	
R&M/Vehicles	7603	-	-	500	-	750	750	
R&M/Equipment	7605	-	-	500	-	500	500	
Storage Rental	7611	-	-	-	-	1,250	1,250	
Permit Fees	7650	-	-	200	-	1,250	1,250	

TILLAMOOK COUNTY
FY2025-26 Annual Budget



			2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
			Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
						Budget	Budget	Budget	Budget
Health & Human Services	Account No.								
	Rebates & Refunds	7880	-	-	-		400	400	
	Misc Materials & Services	7899	-	-	-		0	0	
	Indirect Cost Allocation	8001	-	-	10,000		35770	35770	
	Intercounty/Insurance	8002	-	-	10,000		2300	2300	
	Intercounty/IS Support	8007	-	-	-		0	0	
Total Materials & Services			-	-	143,000	-	281,630	281,630	-
Capital Outlay									
	Computers/Office Equipment	9020	-	-	-		500	500	
	Vehicles	9030	-	-	-		3500	3500	
	Machinery/Equipment	9035	-	-	30,000		4000	4000	
	Buildings/Improvements	9040	-	-	-		1000000	1000000	
Total Capital Outlay			-	-	30,000	-	1,008,000	1,008,000	-
HHS Pharmacy Expenditures			-	-	1,013,000	1,161,625	2,000,089	2,000,089	-
HHS Revenue Minus Expenses			0	(0)	0	(11,325,465)	2,000,089	2,000,089	-
Tillamook County									
Statement of Budget									
Fiscal Year July 1, 2025 - June 30, 2026									
Total Personal Services			7,108,221	7,577,419	9,704,900	10,464,145	10,057,854	10,057,854	-
Total Materials & Services			3,416,560	4,135,571	5,727,620	861,320	5,882,799	5,882,799	-
Total Capital Outlay			760,695	727,109	1,297,740	-	1,355,000	1,355,000	-
Total Transfers Out			-	-	-	-	-	-	-
Total Contingency			-	-	2,000,000	-	-	-	-
Total Unappropriated Ending Fund Balance			5,001,991	4,500,579	-	-	-	-	-
Health Department Totals			16,287,466	16,940,678	18,730,260	11,325,465	17,295,653	17,295,653	-

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 realoted to HHS Pharmacy 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
FY2025-26 Annual Budget



Fund: 171
Department: 17100

		2022-2023	2023-2024	2024-2025	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Mental Health	Account No.	Actuals	Actuals	Budget				
Departmental Revenue								
Beginning Fund Balance	4000	-	-	-	-	-	-	-
Mental Health	4243	3,003,940	3,262,587	3,000,000		3,500,000	3,500,000	
State Grants	4250	-	-	-		-	-	
Total Revenues		3,003,940	3,262,587	3,000,000		3,500,000	3,500,000	-
Departmental Expense								
Materials & Services								
Tillamook Counseling	7911	3,003,940	3,262,587	3,000,000		3,500,000	3,500,000	
Total Materials & Services		3,003,940	3,262,587	3,000,000		3,500,000	3,500,000	-
Operating Contingency								
Operating Contingency	9900	-	-	-		-	-	-
Total Contingency		-	-	-		-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	-	-	-		-	-	-
Total Unapp Ending Fund Bal		-	-	-		-	-	-
Total Expenditures		-	-	-		-	-	-
Mental Health Revenues minus Expenditures		-	-	-		-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		3,003,940	3,262,587	3,000,000		3,500,000	3,500,000	-
Total Capital Outlay		-	-	-		-	-	-
Total Transfers Out		-	-	-		-	-	-
Total Contingency		-	-	-		-	-	-
Total Unappropriated Ending Fund Balance		-	-	-		-	-	-
Mental Health Totals		3,003,940	3,262,587	3,000,000		3,500,000	3,500,000	-

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
FY2025-26 Annual Budget



Fund: 173
Department: 17300

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Mediation								
Departmental Revenue								
Beginning Fund Balance	4000	109,485	107,846	110,000	102,500	102,500	102,500	
Fees	4301	15,157	15,157	15,000	-	-	-	
Interest	4699	1,637	4,703	2,000	2,500	2,500	2,500	
Total Revenues		126,279	127,706	127,000	105,000	105,000	105,000	-
Departmental Expense								
Materials & Services								
Contracted Services	7105	17,813	12,357	126,630	104,280	104,280	104,280	
Indirect Cost Allocation	8001	620	900	370	720	720	720	
Total Materials & Services		18,433	13,257	127,000	105,000	105,000	105,000	-
Operating Contingency								
Operating Contingency	9900	-	-	-	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	107,846	114,450	-	-	-	-	-
Total Unapp Ending Fund Bal		107,846	114,450	-	-	-	-	-
Total Expenditures		126,279	127,706	127,000	105,000	105,000	105,000	-
Mediation Revenues minus Expenditures		-	0	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		18,433	13,257	127,000	105,000	105,000	105,000	-
Total Capital Outlay		-	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		107,846	114,450	-	-	-	-	-
Mediation Totals		126,279	127,706	127,000	105,000	105,000	105,000	-

Fees from court filings. Funds program for settling domestic disputes outside of the courtroom setting.
Current OMB Uniform Guidance Indirect Cost Allocation - \$724
Charged - \$720

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 174
Department: 17400

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
National Opioid Settlement								
Departmental Revenue								
Beginning Fund Balance	4000	-	-	-	647,600	647,600	647,600	
Miscellaneous Revenue	4690	-	-	200,000	-	-	-	
Transfer from General Fund	4800	-	-	500,000	-	-	-	
Total Revenues		-	-	700,000	647,600	647,600	647,600	-
Departmental Expense								
Materials & Services								
Contracted Services	7105	-	-	486,000	412,320	412,320	412,320	
Total Materials & Services		-	-	486,000	412,320	412,320	412,320	-
Transfers Out								
Transfer to Health & Human Services	9814	-	-	14,000	35,280	35,280	35,280	
Total Transfers Out		-	-	14,000	35,280	35,280	35,280	-
Operating Contingency								
Operating Contingency	9900	-	-	200,000	200,000	200,000	200,000	
Total Contingency		-	-	200,000	200,000	200,000	200,000	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	-	-	-	-	-	-	-
Total Unapp Ending Fund Bal		-	-	-	-	-	-	-
Total Expenditures		-	-	700,000	612,320	612,320	612,320	-
National Opioid Settlement Revenues minus Expenditures		-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		-	-	486,000	412,320	412,320	412,320	-
Total Capital Outlay		-	-	-	-	-	-	-
Total Transfers Out		-	-	14,000	35,280	35,280	35,280	-
Total Operating Contingency		-	-	200,000	200,000	200,000	200,000	-
Total Unappropriated Ending Fund Balance		-	-	-	-	-	-	-
National Opioid Settlement Totals		-	-	700,000	647,600	647,600	647,600	-

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 - \$0

Charged - \$0

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 175
Department: 17500

		2022-2023	2023-2024	2024-2025	2025-2026 Requested	2025-2026 Proposed	2025-2026 Approved	2025-2026 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	-	-	-	105,370	105,370	105,370	-
State Grants	4250	-	-	325,730	-	-	-	-
Total Revenues		-	-	325,730	105,370	105,370	105,370	-
Departmental Expense								
Materials & Services								
Contracted Services	7105	-	-	296,120	83,540	83,540	83,540	-
Intercounty to GF/BOC	8022	-	-	-	10,915	10,915	10,915	-
Intercounty to GF/Treasurer	8023	-	-	-	10,915	10,915	10,915	-
Total Materials & Services		-	-	296,120	105,370	105,370	105,370	-
Operating Transfers								
Transfer to General Fund	9800	-	-	29,610	-	-	-	-
Total Transfers Out		-	-	29,610	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	-	-	-	-	-	-	-
Total Unapp Ending Fund Bal		-	-	-	-	-	-	-
Total Expenditures		-	-	325,730	105,370	105,370	105,370	-
COSSUP Revenues minus Expenditures		-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		-	-	296,120	105,370	105,370	105,370	-
Total Capital Outlay		-	-	-	-	-	-	-
Total Transfers Out		-	-	29,610	-	-	-	-
Total Unappropriated Ending Fund Balance		-	-	-	-	-	-	-
COSSUP Totals		-	-	325,730	105,370	105,370	105,370	-

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

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 176
Department: 17600

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Homeless Connect								
Departmental Revenue								
Beginning Fund Balance	4000	-	-	-	571,000	571,000	571,000	
Miscellaneous Revenue	4690	-	-	-	-	-	-	
Transfer from Workforce Housing	4829	-	-	840,000	-	-	-	
Total Revenues		-	-	840,000	571,000	571,000	571,000	-
Departmental Expense								
Materials & Services								
Contracted Services	7105	-	-	840,000	571,000	571,000	571,000	
Total Materials & Services		-	-	840,000	571,000	571,000	571,000	-
Operating Contingency								
Operating Contingency	9900	-	-	-	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	-	-	-	-	-	-	-
Total Unapp Ending Fund Bal		-	-	-	-	-	-	-
Total Expenditures		-	-	-	-	-	-	-
Homeless Connect Revenues minus Expenditures		-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		-	-	840,000	571,000	571,000	571,000	-
Total Capital Outlay		-	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		-	-	-	-	-	-	-
Homeless Connect Totals		-	-	840,000	571,000	571,000	571,000	-

Accounts for funds received by HB 4123

Current OMB Uniform Guidance Indirect Cost Allocation - \$0

Charged - \$0

TILLAMOOK COUNTY
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Fund: 177
Department: 17700

		2022-2023	2023-2024	2024-2025	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
CJC Behavioral Health Deflection	Account No.	Actuals	Actuals	Budget				
Departmental Revenue								
Beginning Fund Balance	4000	-	-	-	154,860	154,860	154,860	
State Grants	4250	-	-	163,548	-	-	-	
Miscellaneous Revenue	4690	-	-	-	-	-	-	
Total Revenues		-	-	163,548	154,860	154,860	154,860	-
Departmental Expense								
Materials & Services								
Contracted Services	7105	-	-	163,548	139,370	139,370	139,370	
Intercounty to GF/BOC	8022	-	-	-	7,745	7,745	7,745	
Intercounty to GF/Treasurer	8023	-	-	-	7,745	7,745	7,745	
Total Materials & Services		-	-	163,548	154,860	154,860	154,860	-
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	-	-	-	-	-	-	
Total Unapp Ending Fund Bal		-	-	-	-	-	-	-
Total Expenditures		-	-	163,548	154,860	154,860	154,860	-
CJC Behavioral Health Revenues minus Expenditures		-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		-	-	163,548	154,860	154,860	154,860	-
Total Capital Outlay		-	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		-	-	-	-	-	-	-
CJC Behavioral Health Totals		-	-	163,548	154,860	154,860	154,860	-

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

TILLAMOOK COUNTY
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Fund: 178
Department: 17800

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
CJC Specialty Court								
Departmental Revenue								
Beginning Fund Balance	4000	-	-	-	23,300	23,300	23,300	
State Grants	4250	-	-	-	74,000	74,000	74,000	
Interfund Loan from General Fund		-	-	25,100	-	-	-	
Total Revenues		-	-	25,100	97,300	97,300	97,300	-
Departmental Expense								
Materials & Services								
Contracted Services	7105	-	-	25,100	97,300	97,300	97,300	
Total Materials & Services		-	-	25,100	97,300	97,300	97,300	-
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	-	-	-	-	-	-	
Total Unapp Ending Fund Bal		-	-	-	-	-	-	-
Total Expenditures		-	-	-	-	-	-	-
CJC Specialty Court Revenues minus Expenditures		-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		-	-	25,100	97,300	97,300	97,300	-
Total Capital Outlay		-	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		-	-	-	-	-	-	-
CJC Specialty Court Totals		-	-	25,100	97,300	97,300	97,300	-

Accounts for funds received for Agreement #SCP-23-53
Current OMB Uniform Guidance Indirect Cost Allocation - \$0
Charged - \$0

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 179
Department: 17900

		2022-2023	2023-2024	2024-2025	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
CJC Jail-Based Medications	Account No.	Actuals	Actuals	Budget				
Departmental Revenue								
Beginning Fund Balance	4000	-	-	-	298,940	298,940	298,940	
State Grants	4250	-	-	-	-	-	-	
Total Revenues		-	-	-	298,940	298,940	298,940	-
Departmental Expense								
Materials & Services								
Contracted Services	7105	-	-	-	269,050	269,050	269,050	
Intercounty to GF/BOC	8022	-	-	-	14,945	14,945	14,945	
Intercounty to GF/Treasurer	8023	-	-	-	14,945	14,945	14,945	
Total Materials & Services		-	-	-	298,940	298,940	298,940	-
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	-	-	-	-	-	-	-
Total Unapp Ending Fund Bal		-	-	-	-	-	-	-
Total Expenditures		-	-	-	-	-	-	-
CJC Jail-Based Medications Revenues minus Expenditures		-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		-	-	-	298,940	298,940	298,940	-
Total Capital Outlay		-	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		-	-	-	-	-	-	-
CJC Jail-Based Medications Court Totals		-	-	-	298,940	298,940	298,940	-

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

TILLAMOOK COUNTY
FY2025-26 Annual Budget



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

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
County Fair	Account No.							
Departmental Revenue								
Beginning Fund Balance	4000	1,076,475	1,424,996	1,100,000	1,000,000	1,000,000	1,000,000	
Ann Parks Donations	4269	11,920	-	-	-	-	-	
Dept of Agriculture Fair Revenue	4273	53,167	53,167	53,000	53,000	53,000	53,000	
Local Community Funding	4290	-	-	-	-	-	-	
Admissions	4340	230,393	237,281	230,000	240,000	240,000	240,000	
Parking	4341	60,595	58,351	60,000	62,800	62,800	62,800	
Space Fees	4342	176,830	118,063	80,000	82,000	82,000	82,000	
Carnival	4343	115,412	108,448	115,000	115,000	115,000	115,000	
Pari-Mutual Receipts	4344	199,545	253,087	260,000	265,000	265,000	265,000	
Stall Fees	4345	480	-	-	-	-	-	
Stable Rent	4353	-	1,750	-	-	-	-	
Storage Rent	4354	-	800	-	-	-	-	
Concessions	4620	35,364	37,488	37,000	55,000	55,000	55,000	
Premium Book Ads	4625	6,800	6,945	8,500	8,500	8,500	8,500	
Race Book Adver	4626	2,215	2,345	2,500	2,000	2,000	2,000	
Race Book Sales	4627	3,579	3,408	3,600	3,600	3,600	3,600	
Milk Revenue	4628	-	649	1,000	-	-	-	
Entertainment Sales	4629	73,395	81,510	92,500	115,000	115,000	115,000	
Miscellaneous Revenue	4690	35,370	69,756	57,500	58,100	58,100	58,100	
Interest	4699	-	5,872	-	-	-	-	
Transfer from TLT Facilities	4825	-	-	-	-	-	-	
Subtotal - Fair	18000	1,005,065	1,038,919	1,000,600	1,060,000	1,060,000	1,060,000	-
State Grants	4250	55,555	-	175,000	250,000	250,000	250,000	
Donations	4269	-	-	-	-	-	-	
Local Community Funding	4290	250,000	-	260,000	10,000	10,000	10,000	
Fees	4301	-	35	-	-	-	-	
Parking	4341	10,860	20,053	6,000	6,000	6,000	6,000	
Ground Rent	4351	48,170	60,140	48,250	52,500	52,500	52,500	
4-H Bldg Rent	4352	9,930	16,775	9,000	7,200	7,200	7,200	
Stables Rent	4353	22,758	19,422	20,000	10,000	10,000	10,000	
Storage Rent	4354	24,515	21,305	25,000	24,000	24,000	24,000	
Convention Center Rent	4355	11,875	12,475	7,000	7,000	7,000	7,000	
Improvement Donations	4615	-	-	-	-	-	-	
Concessions	4620	19,826	26,198	31,000	26,000	26,000	26,000	
Off Season Events	4621	26,740	44,333	60,500	61,500	61,500	61,500	
Refunds & Reimbursements	4670	446	-	-	-	-	-	
Miscellaneous Revenue	4690	12,671	7,627	6,500	8,200	8,200	8,200	
Interest	4699	26,616	55,376	48,100	50,100	50,100	50,100	
Transfer from TLT Facilities	4825	-	-	-	250,000	250,000	250,000	
Subtotal - Off-Season	18001	519,961	283,739	696,350	762,500	762,500	762,500	-
Admissions	4340	8,708	11,637	12,000	10,000	10,000	10,000	
Subtotal - Skating	18002	8,708	11,637	12,000	10,000	10,000	10,000	-
Beginning Balance Ann Parks Estate	4000	-	-	-	-	-	-	
Ann Parks Donation	4269	-	-	-	-	-	-	
Subtotal - Ann Parks	18003	-	-	-	-	-	-	-
Total Revenues		2,610,209	2,759,291	2,808,950	2,832,500	2,832,500	2,832,500	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
County Fair	Account No.				Budget	Budget	Budget	Budget
Fair Expense	18000							
Personal Services								
Salaries								
Non-941/Fair Management	5901	19,444	22,636	25,000	27,000	27,000	27,000	
Non-941/Fair Admin & Clerical	5903	19,369	13,814	28,000	32,100	32,100	32,100	
Non-941/Fair Skilled/Service/Maint	5904	35,512	36,327	42,000	49,700	49,700	49,700	
Non-941/Fair Part-Time & Temporary	5905	6,437	7,251	9,500	9,500	9,500	9,500	
Total Salaries		80,761	80,028	104,500	118,300	118,300	118,300	-
Taxes & Benefits								
Non-941/Payroll Taxes & Benefits	5949	12,667	18,156	30,000	31,000	31,000	31,000	
Worker Compensation	5955	-	-	-	-	-	-	
Total Taxes & Benefits		12,667	18,156	30,000	31,000	31,000	31,000	-
Total Personal Services		93,428	98,184	134,500	149,300	149,300	149,300	-
Total Full-Time Equivalent		1.00	1.00	1.00	1.00			
Materials & Services								
Operating Supplies	6005	16,209	16,434	15,000	15,000	15,000	15,000	
Printing & Advertising	7001	11,034	17,514	27,000	30,000	30,000	30,000	
Postage & Shipping	7005	-	491	-	-	-	-	
Telephone	7007	1,151	1,370	2,000	2,200	2,200	2,200	
Bank Fees	7013	-	827	-	-	-	-	
Insurance & Deductibles	7020	-	1,918	-	-	-	-	
Memberships & Dues	7050	2,987	2,750	3,500	3,500	3,500	3,500	
Travel/Training/Mileage	7080	-	-	-	-	-	-	
Contracted Services	7105	302,024	287,793	390,000	390,000	390,000	390,000	
Utilities	7410	-	5,731	-	-	-	-	
R&M/Building & Grounds	7450	-	19,617	-	-	-	-	
Racing	7840	206,035	251,816	280,000	289,000	289,000	289,000	
Premiums/4H-FFA	7842	3,000	2,328	3,000	-	-	-	
Premiums/Open Class	7843	12,498	22,402	30,000	30,000	30,000	30,000	
Milk Weight Payments	7844	-	-	1,000	-	-	-	
Misc Materials & Services	7899	-	-	-	-	-	-	
Total Materials & Services		554,938	630,992	751,500	759,700	759,700	759,700	-
Total Operations Expenditures		648,366	729,176	886,000	909,000	909,000	909,000	-
Fair Revenue minus Expenditures		356,700	309,743	114,600	151,000	151,000	151,000	-
Off Season Expense	18001							
Personal Services								
Salaries								
Non-941/Fair Management	5901	67,106	63,932	80,000	75,000	75,000	75,000	
Non-941/Fair Admin & Clerical	5903	38,215	37,337	65,000	74,500	74,500	74,500	
Non-941/Fair Skilled/Service/Maint	5904	43,590	53,535	65,000	79,000	79,000	79,000	
Non-941/Fair Part-Time & Temporary	5905	-	-	5,000	5,000	5,000	5,000	
Total Salaries		148,911	154,805	215,000	233,500	233,500	233,500	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



County Fair	Account No.	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Budget	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Taxes & Benefits								
Non-941/Payroll Taxes & Benefits	5949	63,028	70,932	80,000	75,100	75,100	75,100	
Worker Compensation	5955	-	-	-	-	-	-	-
Total Taxes & Benefits		63,028	70,932	80,000	75,100	75,100	75,100	-
Total Personal Services		211,940	225,736	295,000	308,600	308,600	308,600	-
Total Full-Time Equivalent		2.25	3.00	3.00	3.00	3.00	3.00	
Materials & Services								
Office Supplies	6001	8,477	2,112	8,000	8,000	8,000	8,000	
Non-Capital Equipment	6004	6,376	12,060	18,000	35,000	35,000	35,000	
Operating Supplies	6005	13,927	15,951	30,000	30,000	30,000	30,000	
Small Tools & Minor Equipment	6007	1,111	1,341	4,500	4,500	4,500	4,500	
Computer Software & Licensing	6009	1,298	1,549	5,000	4,000	4,000	4,000	
Printing & Advertising	7001	1,278	2,729	10,000	16,000	16,000	16,000	
Postage & Shipping	7005	886	1,213	2,000	3,000	3,000	3,000	
Telephone	7007	4,151	4,051	5,500	5,000	5,000	5,000	
Bank Fees	7013	4,016	4,390	5,000	5,500	5,500	5,500	
Insurance & Deductibles	7020	2,074	270	2,300	2,300	2,300	2,300	
Travel/Training/Mileage	7080	4,005	5,318	12,000	10,000	10,000	10,000	
Professional Services	7101	150	9,892	20,000	25,000	25,000	25,000	
Contracted Services	7105	16,372	11,637	30,000	38,000	38,000	38,000	
Utilities	7410	60,794	63,454	75,000	85,000	85,000	85,000	
R&M/Building & Grounds	7450	59,360	32,956	140,000	140,000	140,000	140,000	
Equipment Rental	7610	395	1,147	2,500	2,000	2,000	2,000	
Off Season Events	7846	26,755	43,302	90,000	80,000	80,000	80,000	
Indirect Cost Allocation	8001	56,110	75,660	81,320	103,010	103,010	103,010	
Total Materials & Services		267,534	289,032	541,120	596,310	596,310	596,310	-
Capital Outlay								
Furniture/Fixtures	9015	-	-	-	-	-	-	
Computers/Office Equipment	9020	-	-	3,000	3,000	3,000	3,000	
Vehicles	9030	-	-	15,000	15,000	15,000	15,000	
Machinery/Equipment	9035	-	9,327	25,000	25,000	25,000	25,000	
Buildings/Improvements	9040	20,255	332,322	815,000	750,000	750,000	750,000	
Total Capital Outlay		20,255	341,648	858,000	793,000	793,000	793,000	-
Transfers Out								
Transfer to Fair Reserve Fund	9821	20,000	-	120,000	120,000	120,000	120,000	
Total Transfers Out		20,000	-	120,000	120,000	120,000	120,000	-
Operating Contingency								
Operating Contingency	9900	-	-	40,000	40,000	40,000	40,000	
Total Contingency		-	-	40,000	40,000	40,000	40,000	-

TILLAMOOK COUNTY
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		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
County Fair	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	1,424,996	1,167,929	61,580	58,340	58,340	58,340	
Total Unapp Ending Fund Bal		1,424,996	1,167,929	61,580	58,340	58,340	58,340	-
Total Off Season Expenditures		1,944,724	2,024,346	1,915,700	1,916,250	1,916,250	1,916,250	-
Off Season Revenue minus Expenditures		(328,288)	(315,611)	650	(33,750)	(33,750)	(33,750)	-
Skating Operations Expense	18002							
Materials & Services								
Operating Supplies	6005	436	198	500	500	500	500	
Printing & Advertising	7001	244	-	250	250	250	250	
Contracted Services	7105	4,520	5,571	6,500	6,500	6,500	6,500	
Total Materials & Services		5,200	5,769	7,250	7,250	7,250	7,250	-
Total Skating Operations Expenditures		5,200	5,769	7,250	7,250	7,250	7,250	-
Skating Operations Revenue minus Expenditures		3,508	5,868	4,750	2,750	2,750	2,750	-
Ann Parks Expense	18003							
Materials & Services								
Premiums/4H-FFA	7842	1,920	-	-	-	-	-	-
Premiums/Open Class	7843	10,000	-	-	-	-	-	-
Total Materials & Services		11,920	-	-	-	-	-	-
Total Ann Parks Expenditures		11,920	-	-	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	-	-	-	-	-	-	-
Total Unapp Ending Fund Bal		-	-	-	-	-	-	-
Ann Parks Revenue minus Expenditures		(11,920)	-	-	-	-	-	-
County Fair Revenues minus Expenditures		(0)	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Personal Services		305,367	323,921	429,500	457,900	457,900	457,900	-
Total Materials & Services		839,591	925,793	1,299,870	1,363,260	1,363,260	1,363,260	-
Total Capital Outlay		20,255	341,648	858,000	793,000	793,000	793,000	-
Total Transfers Out		20,000	-	120,000	120,000	120,000	120,000	-
Total Contingency		-	-	40,000	40,000	40,000	40,000	-
Total Unappropriated Ending Fund Balance		1,424,996	1,167,929	61,580	58,340	58,340	58,340	-
County Fair Totals		2,610,209	2,759,291	2,808,950	2,832,500	2,832,500	2,832,500	-

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 - \$103,012 (includes \$82,705 for Property/Auto/General Liability insurance)

Charged - \$103,010

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 181
Department: 18100

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Fair Reserve								
Departmental Revenue								
Beginning Fund Balance	4000	25,170	45,170	45,000	145,170	145,170	145,170	
Interest	4699	-	-	-	-	-	-	
Transfer from Fair Fund	4822	20,000	-	120,000	120,000	120,000	120,000	
Total Revenues		45,170	45,170	165,000	265,170	265,170	265,170	-
Departmental Expense								
Capital Outlay								
Vehicles	9030	-	-	20,000	20,000	20,000	20,000	
Buildings/Improvements	9040	-	-	-	100,000	100,000	100,000	
Machinery/Equipment	9035	-	-	145,000	145,170	145,170	145,170	
Total Capital Outlay		-	-	165,000	265,170	265,170	265,170	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	45,170	45,170	-	-	-	-	-
Total Unapp Ending Fund Bal		45,170	45,170	-	-	-	-	-
Total Expenditures		45,170	45,170	165,000	265,170	265,170	265,170	-
Fair Reserve Revenues minus Expenditures		-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Capital Outlay		-	-	165,000	265,170	265,170	265,170	-
Total Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		45,170	45,170	-	-	-	-	-
Fair Reserve Totals		45,170	45,170	165,000	265,170	265,170	265,170	-

Accumulates funds for County fair building maintenance, equipment and vehicle replacement

Current OMB Uniform Guidance Indirect Cost Allocation - \$0

Charged - \$0

TILLAMOOK COUNTY
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Fund: 185
Department: 18500

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
Library	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Departmental Revenue								
Beginning Fund Balance	4000	4,568,781	5,242,305	6,025,000	6,500,000	6,500,000	6,500,000	
Property Taxes - Current	4010	3,737,413	3,889,267	4,020,500	4,141,115	4,141,115	4,141,115	
Property Taxes - Previous	4011	94,617	94,448	75,000	75,000	75,000	75,000	
Federal Grants	4225	-	-	-	-	-	-	
Ready to Read Grant/FYE23	4250	9,290	6,580	6,580	6,650	6,650	6,650	
ST Library Network Reimbursement	4274	-	-	-	-	-	-	
Donations	4269	-	-	-	-	-	-	
Local/Community Funding	4290	-	2,500	-	-	-	-	
Fees	4301	10,713	11,893	8,000	8,000	8,000	8,000	
Fines	4401	909	-	-	-	-	-	
County Land Sales	4550	-	-	-	-	-	-	
Network Fees - Ocean	4605	-	-	80,000	-	-	-	
Memorial Donations	4610	25,323	552	-	-	-	-	
Refunds & Reimbursements	4670	3,355	1,219	-	-	-	-	
Miscellaneous Revenue	4690	300	28	100	-	-	-	
Sale of Assets	4695	-	-	-	-	-	-	
Interest	4699	88,904	251,656	50,000	100,000	100,000	100,000	
Transfer from Debt Service	4809	-	-	70,000	-	-	-	
Total Revenues		8,539,604	9,500,448	10,335,180	10,830,765	10,830,765	10,830,765	-
Departmental Expense								
Personal Services								
Salaries								
Department Head	5100	92,651	109,625	114,500	120,700	120,700	120,700	
Management/Supervisory	5200	91,711	158,769	173,700	168,600	168,600	168,600	
Professional/Technical	5300	253,305	207,830	347,000	291,300	291,300	291,300	
Administrative/Clerical	5400	621,633	713,409	790,300	908,700	908,700	913,100	
Skilled/Service/Maintenance	5500	35,226	25,473	35,600	40,400	40,400	40,400	
Part-Time/Temporary	5600	50,794	37,017	34,800	60,000	60,000	60,000	
AFSCME Incentive	5750	-	-	11,000	11,400	11,400	10,400	
Out of Class	5896	12	7,066	500	500	500	500	
Leave Buy Out	5897	4,150	20,214	27,800	29,500	29,500	29,500	
Overtime	5899	2,133	79	1,500	1,500	1,500	1,500	
Moving Reimbursement	5975	-	-	-	-	-	-	
Total Salaries		1,151,615	1,279,482	1,536,700	1,632,600	1,632,600	1,636,000	-
Taxes & Benefits								
Employer's FICA	5950	85,016	94,349	120,600	124,800	124,800	130,000	
OR Paid Family Medical Leave	5952	2,274	4,933	6,000	6,200	6,200	6,400	
Worker Compensation	5955	4,768	5,848	9,700	7,800	7,800	7,900	
Unemployment	5960	-	-	-	-	-	-	
Health & Life Insurance	5965	333,614	357,555	398,700	454,099	454,099	455,500	
Retirement	5970	396,736	457,464	493,200	502,037	502,037	507,986	
OPSRP Retirement	5971	-	-	-	6,131	6,131	6,131	
VEBA	5980	30,906	32,028	48,500	35,880	35,880	35,880	
Uniform Allowance	5990	225	243	300	225	225	225	
Total Taxes & Benefits		853,540	952,420	1,077,000	1,137,173	1,137,173	1,150,023	-
Total Personal Services		2,005,155	2,231,902	2,613,700	2,769,773	2,769,773	2,786,023	-
Total Full-Time Equivalent		23.75	25.75	25.75	25.75	25.75	25.75	
Materials & Services								
Office Supplies	6001	17,054	27,789	30,000	31,000	31,000	31,000	
Non-Capital Equipment	6004	46,469	34,279	29,000	30,000	30,000	30,000	
Operating Supplies	6005	28	370	-	-	-	-	

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Library	Account No.	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Budget	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Small Tools & Minor Equipment	6007	-	100	500	-	-	-	-
Computer Software & Licensing	6009	57,185	90,617	79,350	103,000	103,000	103,000	-
Computer Supplies	6011	640	184	900	1,000	1,000	1,000	-
Fuel & Lubricants	6030	10,277	8,454	9,200	9,500	9,500	9,500	-
Periodicals	6301	13,477	15,533	14,000	14,000	14,000	14,000	-
Books/Adult Fiction	6302	41,073	38,481	44,000	49,000	49,000	49,000	-
Books/Adult Non-Fiction	6303	35,221	34,120	38,000	45,000	45,000	45,000	-
Books/Childrens	6304	49,835	56,376	60,000	51,000	51,000	51,000	-
Books/Reference	6305	4,952	-	-	-	-	-	-
Non-Print Materials	6307	26,773	28,372	40,000	40,000	40,000	40,000	-
Programs/Adults	6310	9,539	14,116	14,000	15,000	15,000	15,000	-
Programs/Teen	6311	2,594	1,499	4,000	4,000	4,000	4,000	-
Programs/Childrens	6312	6,511	5,833	12,000	14,000	14,000	14,000	-
Programs/Branches	6313	11,145	11,996	18,000	20,000	20,000	20,000	-
Programs/Supplies	6314	17,999	21,455	16,000	16,000	16,000	16,000	-
Books/Teen	6315	7,688	7,547	8,000	5,000	5,000	5,000	-
Digital Materials	6316	-	99,445	120,000	138,000	138,000	138,000	-
Outreach	6501	5,727	5,962	6,000	10,000	10,000	10,000	-
Printing & Advertising	7001	1,663	17,747	16,000	24,000	24,000	24,000	-
Books & Publications	7003	-	-	-	-	-	-	-
Postage & Shipping	7005	4,586	4,226	5,000	5,500	5,500	5,500	-
Telephone	7007	14,895	18,111	15,000	17,000	17,000	17,000	-
Cataloging Computer Svcs	7011	27,846	29,000	32,000	32,000	32,000	32,000	-
Network Fees	7012	209,316	(26,542)	195,000	40,000	40,000	40,000	-
Insurance & Deductibles	7020	3,204	3,928	5,000	5,000	5,000	5,000	-
Public Relations	7022	-	-	-	-	-	-	-
Memberships & Dues	7050	688	1,367	2,000	2,000	2,000	2,000	-
Travel/Training/Mileage	7080	14,406	13,087	18,000	20,000	20,000	20,000	-
Professional Services	7101	-	-	-	-	-	-	-
Contracted Services	7105	149,304	22,130	25,000	50,000	50,000	50,000	-
Legal	7110	84	-	1,000	4,000	4,000	4,000	-
Lab Tests	7210	-	-	-	-	-	-	-
Utilities	7410	16,356	16,085	18,000	18,000	18,000	18,000	-
Water Fees	7415	1,014	1,018	1,000	1,200	1,200	1,200	-
Sewer Fees	7416	1,299	1,369	1,200	1,500	1,500	1,500	-
Garbage Collection	7420	2,558	3,713	4,000	4,000	4,000	4,000	-
Heating Fuel	7425	12,185	8,953	12,000	12,000	12,000	12,000	-
Janitorial Supplies	7431	4,653	5,038	4,000	5,000	5,000	5,000	-
R&M/Building & Grounds	7450	62,353	63,507	90,000	90,000	90,000	90,000	-
R&M/Office Equipment	7601	3,435	5,183	4,000	13,000	13,000	13,000	-
R&M/Vehicles	7603	15,499	9,372	8,000	10,000	10,000	10,000	-
R&M/Equipment	7605	-	-	-	-	-	-	-
Permit Fees	7650	-	-	400	400	400	400	-
Rebates & Refunds	7880	(20)	-	100	-	-	-	-
Inactive Employee Insurance	7881	55,158	56,717	50,000	58,000	58,000	58,000	-
Misc Materials & Services	7899	817	1,032	4,000	4,000	4,000	4,000	-
Indirect Cost Allocation	8001	223,120	273,350	250,910	218,980	218,980	218,980	-
Intercounty/Insurance	8002	38,095	44,809	53,800	53,800	53,800	53,800	-
Intercounty/IS Support	8007	-	-	450	-	-	-	-
Total Materials & Services		1,226,704	1,075,725	1,358,810	1,284,880	1,284,880	1,284,880	-

TILLAMOOK COUNTY
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Library	Account No.	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Budget	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Capital Outlay								
Computers/Office Equipment	9020	4,573	10,422	29,100	30,000	30,000	30,000	
Vehicles	9030	-	-	80,000	450,000	450,000	450,000	
Buildings/Improvements	9040	35,344	-	756,000	645,000	645,000	645,000	
Total Capital Outlay		39,917	10,422	865,100	1,125,000	1,125,000	1,125,000	-
Operating Contingency								
Operating Contingency	9900	-	-	370,000	410,000	410,000	410,000	
Total Contingency		-	-	370,000	410,000	410,000	410,000	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	5,267,828	6,182,399	5,127,570	5,241,112	5,241,112	5,224,862	
Total Unapp Ending Fund Bal		5,267,828	6,182,399	5,127,570	5,241,112	5,241,112	5,224,862	-
Total Expenditures		8,539,604	9,500,448	10,335,180	10,830,765	10,830,765	10,830,765	-
Library Revenues minus Expenditures		0	0	-	-	0	0	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Personal Services		2,005,155	2,231,902	2,613,700	2,769,773	2,769,773	2,786,023	-
Total Materials & Services		1,226,704	1,075,725	1,358,810	1,284,880	1,284,880	1,284,880	-
Total Capital Outlay		39,917	10,422	865,100	1,125,000	1,125,000	1,125,000	-
Total Contingency		-	-	370,000	410,000	410,000	410,000	-
Total Unappropriated Ending Fund Balance		5,267,828	6,182,399	5,127,570	5,241,112	5,241,112	5,224,862	-
Library Totals		8,539,604	9,500,448	10,335,180	10,830,765	10,830,765	10,830,765	-

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 - \$218,986

Charged - \$218,980

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 186
Department: 18600

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Library Reserve								
Departmental Revenue								
Beginning Fund Balance	4000	1,076,176	1,092,164	1,100,000	1,160,000	1,160,000	1,160,000	
Interest	4699	15,988	45,618	15,000	40,000	40,000	40,000	
Total Revenues		1,092,164	1,137,783	1,115,000	1,200,000	1,200,000	1,200,000	-
Departmental Expense								
Materials & Services								
R&M/Building & Grounds	7450	-	-	500,000	500,000	500,000	500,000	
Total Materials & Services		-	-	500,000	500,000	500,000	500,000	-
Capital Outlay								
Furniture/Fixtures	9015	-	-	100,000	100,000	100,000	100,000	
Computers/Office Equipment	9020	-	-	100,000	100,000	100,000	100,000	
Total Capital Outlay		-	-	200,000	200,000	200,000	200,000	-
Contingency								
Operating Contingency	9900	-	-	-	-	-	-	-
Total Operating Contingency		-	-	-	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	1,092,164	1,137,783	415,000	500,000	500,000	500,000	
Total Unapp Ending Fund Bal		1,092,164	1,137,783	415,000	500,000	500,000	500,000	-
Total Expenditures		1,092,164	1,137,783	1,115,000	1,200,000	1,200,000	1,200,000	-
Library Reserve Revenues minus Expenditures		-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		-	-	500,000	500,000	500,000	500,000	-
Total Capital Outlay		-	-	200,000	200,000	200,000	200,000	-
Total Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		1,092,164	1,137,783	415,000	500,000	500,000	500,000	-
Library Reserve Totals		1,092,164	1,137,783	1,115,000	1,200,000	1,200,000	1,200,000	-

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
FY2025-26 Annual Budget



Fund: 192
Department: 19200

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		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	783	853	-	-	-	-	-
Federal Forest Fees	4205	204,040	190,374	-	-	-	-	-
State Timber Revenue	4230	3,694,573	4,741,899	2,500,000	2,500,000	2,500,000	2,500,000	
Interest	4699	11,491	48,368	2,000	10,000	10,000	10,000	
Total Revenues		3,910,887	4,981,494	2,502,000	2,510,000	2,510,000	2,510,000	-
Departmental Expense								
Materials & Services								
Distribution to Schools	9103	3,910,887	4,981,494	2,502,000	2,510,000	2,510,000	2,510,000	
Total Materials & Services		3,910,887	4,981,494	2,502,000	2,510,000	2,510,000	2,510,000	-
Total Expenditures		3,910,887	4,981,494	2,502,000	2,510,000	2,510,000	2,510,000	-
County School Revenues minus Expenditures		-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		3,910,887	4,981,494	2,502,000	2,510,000	2,510,000	2,510,000	-
Total Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		-	-	-	-	-	-	-
County School Totals		3,910,887	4,981,494	2,502,000	2,510,000	2,510,000	2,510,000	-

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
FY2025-26 Annual Budget



Fund: 193
Department: 19300

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Revenue Stabilization								
Revenue Stabilization								
Departmental Revenue								
	Account No.							
Beginning Fund Balance	4000	3,216,693	3,264,482	3,200,000	2,005,000	2,005,000	2,005,000	
Interest	4699	47,788	136,354	5,000	30,000	30,000	30,000	
Transfer from General Fund	4800	-	-	-	-	-	-	
Total Revenues		3,264,482	3,400,836	3,205,000	2,035,000	2,035,000	2,035,000	-
Departmental Expense								
Transfer to								
Transfer to General Fund	9800	-	-	1,200,000		1,000,000	1,000,000	
Total Transfers Out		-	-	1,200,000	-	1,000,000	1,000,000	-
Contingency								
Operating Contingency	9900	-	-	-	-	-	-	
Total Operating Contingency		-	-	-	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	3,264,482	3,400,836	2,005,000		1,035,000	1,035,000	
Total Unapp Ending Fund Bal		3,264,482	3,400,836	2,005,000	-	1,035,000	1,035,000	-
Total Expenditures		3,264,482	3,400,836	2,005,000	-	2,035,000	1,035,000	-
Revenue Stabilization Revenues minus Expenditures		-	(0)	-	2,035,000	-	-	-

Tillamook County
Statement of Budget
Fiscal Year July 1, 2025 - June 30, 2026

Total Transfers Out	-	-	1,200,000	-	1,000,000	1,000,000	-
Total Contingency	-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance	3,264,482	3,400,836	2,005,000	-	1,035,000	1,035,000	-
Revenue Stabilization Totals	3,264,482	3,400,836	3,205,000	-	2,035,000	2,035,000	-

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
FY2025-26 Annual Budget



Fund: 194
Department: 19400

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Veteran's Services								
Departmental Revenue								
Beginning Fund Balance	4000	179,486	263,264	300,000	274,200	274,200	274,200	
Property Taxes - Current	4010	402,752	418,850	391,000	401,150	401,130	401,130	
Property Taxes - Previous	4011	7,245	8,946	5,000	5,000	5,000	5,000	
Federal Grants	4225	-	-	-	-	-	-	
ODVA Aid to Counties	4250	4,000	-	-	-	-	-	
Veterans Service Contract	4266	-	-	-	-	-	-	
Enhancement and Expansion Funds	4266	94,096	96,586	100,000	98,000	98,000	98,000	
Donations	4269	660	275	-	-	-	-	
Fees	4301	-	-	-	-	-	-	
Fines	4401	-	-	-	-	-	-	
Refunds & Reimbursements	4670	153	416	-	-	-	-	
Miscellaneous Revenue	4690	-	-	-	-	-	-	
Interest	4699	5,001	14,796	-	12,000	12,000	12,000	
Total Revenues		693,394	803,134	796,000	790,350	790,330	790,330	-
Departmental Expense								
Personal Services								
Salaries								
Management/Supervisory	5200	55,756	60,128	65,200	71,800	71,800	71,800	
Administrative/Clerical	5400	130,592	135,348	116,900	124,800	124,800	124,800	
AFSCME Incentive	5750	-	-	1,200	1,000	1,000	1,500	
Leave Buy Out	5897	-	1,748	3,600	3,800	3,800	3,800	
Overtime	5899	200	-	3,000	3,000	3,000	3,000	
Total Salaries		186,547	197,224	189,900	204,400	204,400	204,900	-
Taxes & Benefits								
Employer's FICA	5950	13,665	14,417	14,900	16,100	16,100	16,300	
OR Paid Family Medical Leave	5952	370	754	800	800	800	800	
Worker Compensation	5955	707	601	600	600	600	600	
Unemployment	5960	-	-	-	-	-	-	
Health & Life Insurance	5965	72,518	79,700	62,800	68,308	68,308	68,520	
Retirement	5970	63,883	69,934	65,200	66,466	66,466	67,050	
OPSRP Retirement	5971	-	-	-	-	-	-	
VEBA	5980	5,405	4,922	5,700	4,140	4,140	4,140	
Total Taxes & Benefits		156,548	170,328	150,000	156,414	156,414	157,410	-
Total Personal Services		343,095	367,553	339,900	360,814	360,814	362,310	-
Total Full-Time Equivalent		4.00	3.00	3.80	3.00	3.00	3.00	
Materials & Services								
Office Supplies	6001	-	197	300	300	300	300	
Non-Capital Office Equipment	6003	-	-	-	-	-	-	
Computer Software & Licensing	6009	2,756	960	3,000	3,500	3,500	3,500	
Fuel & Lubricants	6030	-	53	-	5,000	5,000	5,000	
Printing & Advertising	7001	3,978	1,604	4,000	25,000	25,000	25,000	
Postage & Shipping	7005	-	11	300	300	300	300	
Telephone	7007	2,648	2,941	3,000	3,000	3,000	3,000	
Memberships & Dues	7050	300	-	300	300	300	300	
Travel/Training/Mileage	7080	1,822	4,120	5,000	5,000	5,000	5,000	
Contracted Services	7105	9,159	7,741	16,000	25,000	25,000	25,000	
R&M/Office Equipment	7601	497	949	500	1,000	1,000	1,000	

TILLAMOOK COUNTY
FY2025-26 Annual Budget



		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Veteran's Services								
Misc Materials & Services	7899	3,125	3,728	6,500	15,000	15,000	15,000	
Indirect Cost Allocation	8001	52,390	44,050	39,540	42,350	42,330	42,330	
Intercounty/Insurance	8002	3,471	3,900	4,700	4,700	4,700	4,700	
Total Materials & Services		80,146	70,254	83,140	130,450	130,430	130,430	-
Capital Outlay								
Computers/Office Equipment	9020	-	1,111	2,500	2,500	2,500	2,500	
Vehicles	9030	-	-	34,000	-	-	-	
Total Capital Outlay		-	1,111	36,500	2,500	2,500	2,500	-
Operating Contingency								
Operating Contingency	9900	-	-	100,000	100,000	100,000	100,000	
Total Contingency		-	-	100,000	100,000	100,000	100,000	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	270,152	364,216	236,460	196,586	196,586	195,090	
Total Unapp Ending Fund Bal		270,152	364,216	236,460	196,586	196,586	195,090	-
Total Expenditures		693,394	803,134	796,000	790,350	790,330	790,330	-
Veteran's Services Revenues minus Expenditures		0	(0)	-	0	0	0	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Personal Services		343,095	367,553	339,900	360,814	360,814	362,310	-
Total Materials & Services		80,146	70,254	83,140	130,450	130,430	130,430	-
Total Capital Outlay		-	1,111	36,500	2,500	2,500	2,500	-
Total Contingency		-	-	100,000	100,000	100,000	100,000	-
Total Unappropriated Ending Fund Balance		270,152	364,216	236,460	196,586	196,586	195,090	-
Veteran's Services Totals		693,394	803,134	796,000	790,350	790,330	790,330	-

5-year local option tax levy passed May 2022 - \$0.07/\$1,000
Current OMB Uniform Guidance Indirect Cost Allocation - \$42,334
Charged - \$42,330

TILLAMOOK COUNTY
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Fund: 195
Department: 19500

		2022-2023	2023-2024	2024-2025	2025-2026 Requested	2025-2026 Proposed	2025-2026 Approved	2025-2026 Adopted
Post Employment Liability Reserve	Account No.	Actuals	Actuals	Budget	Budget	Budget	Budget	Budget
Departmental Revenue								
Beginning Fund Balance	4000	671,348	681,322	690,000	710,000	710,000	710,000	
Interest	4699	9,974	28,458	2,000	10,000	10,000	10,000	
Total Revenues		681,322	709,780	692,000	720,000	720,000	720,000	-
Departmental Expense								
Contingency								
Operating Contingency	9900	-	-	692,000	720,000	720,000	720,000	
Total Operating Contingency		-	-	692,000	720,000	720,000	720,000	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	681,322	709,780	-	-	-	-	-
Total Unapp Ending Fund Bal		681,322	709,780	-	-	-	-	-
Total Expenditures		681,322	709,780	692,000	720,000	720,000	720,000	-
Post Emp. Liability Rsv Revenues minus Expenditures		-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Contingency		-	-	692,000	720,000	720,000	720,000	-
Total Unappropriated Ending Fund Balance		681,322	709,780	-	-	-	-	-
Post Employment Liability Totals		681,322	709,780	692,000	720,000	720,000	720,000	-

FY 06/07 Created to establish a funding source for future Post Employment Liabilities per GASB 43 & 45
 Current OMB Uniform Guidance Indirect Cost Allocation - \$0
 Charged - \$0

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 196
Department: 19600

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
American Rescue Plan								
Departmental Revenue								
Beginning Fund Balance	4000	4,847,125	3,542,079	2,826,560	657,520	657,520	657,520	
Federal Grants	4225	330,198	330,198	-	-	-	-	
State Grants	4250	-	-	-	-	-	-	
Interest	4699	52,730	144,960	50,000	-	-	-	
Total Revenues		5,230,053	4,017,237	2,876,560	657,520	657,520	657,520	-
Departmental Expense								
Personal Services								
Salaries								
AFSCME Incentive	5750	588,543	-	-	-	-	-	-
Teamsters Incentive	5755	140,023	-	-	-	-	-	-
Total Salaries		728,566	-	-	-	-	-	-
Taxes & Benefits								
Employer's FICA	5950	55,549	-	-	-	-	-	-
Total Taxes & Benefits		55,549	-	-	-	-	-	-
Total Personal Services		784,115	-	-	-	-	-	-
Departmental Expense								
Materials & Services								
Office Supplies	6001	-	25	-	-	-	-	-
Non-Capital Equipment	6004	888	-	-	-	-	-	-
Computer Software & Licensing	6009	-	-	-	-	-	-	-
Computer Supplies	6011	-	-	-	-	-	-	-
Criminal Equipment	6250	-	-	-	-	-	-	-
Printing & Advertising	7001	-	94	-	-	-	-	-
Contracted Services	7105	702,971	594,807	865,970	657,520	657,520	657,520	
Legal	7110	-	4,148	-	-	-	-	-
Permit Fees	7650	-	750	-	-	-	-	-
Total Materials & Services		703,859	599,825	865,970	657,520	657,520	657,520	-
Capital Outlay								
Computers/Office Equipment	9020	-	-	-	-	-	-	-
Infrastructure/Federal Match	9083	200,000	-	2,010,590	-	-	-	-
Total Capital Outlay		200,000	-	2,010,590	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	3,542,079	3,417,412	-	-	-	-	-
Total Unapp Ending Fund Bal		3,542,079	3,417,412	-	-	-	-	-
Total Expenditures		5,230,053	4,017,237	2,876,560	657,520	657,520	657,520	-
American Rescue Plan Revenues minus Expenditures		-	0	-	-	-	-	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
American Rescue Plan								
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2025 - June 30, 2026								
Total Personal Services		784,115	-	-	-	-	-	-
Total Materials & Services		703,859	599,825	865,970	657,520	657,520	657,520	-
Total Capital Outlay		200,000	-	2,010,590	-	-	-	-
Total Unappropriated Ending Fund Balance		<u>3,542,079</u>	<u>3,417,412</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
American Rescue Plan Totals		<u>5,230,053</u>	<u>4,017,237</u>	<u>2,876,560</u>	<u>657,520</u>	<u>657,520</u>	<u>657,520</u>	<u>-</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

TILLAMOOK COUNTY
FY2024-25 Annual Budget



Special Revenue Funds
Revenue & Expenditure Summary

	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	<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	43,887,697	47,838,493	42,176,350	36,868,754	40,186,754	40,186,754	-
Revenues	46,908,567	48,158,225	49,761,040	33,066,726	50,527,079	50,527,079	-
Transfers In	4,923,094	13,367,551	6,844,480	5,083,715	6,418,995	6,418,995	-
Total Resources	<u>95,719,358</u>	<u>109,364,269</u>	<u>98,781,870</u>	<u>75,019,195</u>	<u>97,132,828</u>	<u>97,132,828</u>	-
Expenditures							
Personnel Services	15,521,387	15,814,604	20,756,150	21,536,700	21,154,699	21,441,197	-
Materials & Services	24,094,785	25,543,632	34,628,840	27,829,499	36,220,058	36,220,058	-
Capital Expenditures	1,920,303	7,370,702	13,304,230	10,160,574	11,515,574	11,515,574	-
Transfers Out	6,248,234	15,025,756	9,440,460	6,128,220	9,163,500	9,163,500	-
Total Expenditures	<u>47,784,710</u>	<u>63,754,693</u>	<u>78,129,680</u>	<u>65,654,993</u>	<u>78,053,831</u>	<u>78,340,329</u>	-
Reserves							
Contingency	-	-	5,046,810	3,015,796	3,165,796	3,165,530	-
Unappropriated	47,934,650	45,609,574	15,605,380	15,028,701	15,913,201	15,626,969	-
Total Reserves	<u>47,934,650</u>	<u>45,609,574</u>	<u>20,652,190</u>	<u>18,044,497</u>	<u>19,078,997</u>	<u>18,792,499</u>	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 203
Department: 20300

		2022-2023	2023-2024	2024-2025	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Library Debt Service								
Refunding Series 2013/GO Series 2003		Account No.	Actuals	Actuals	Budget			
Departmental Revenue								
Beginning Balance		4000	65,587	76,174	70,000	-	-	
Property Taxes - Current		4010	252,140	236,401	-	-	-	
Property Taxes - Previous		4011	6,968	6,611	-	-	-	
County Land Sales		4550	-	-	-	-	-	
Interest		4699	980	2,791	-	-	-	
Total Revenues			325,674	321,977	70,000	-	-	-
Departmental Expense								
Debt Service								
Principle		7890	235,000	245,000	-	-	-	-
Interest		7891	14,500	4,900	-	-	-	-
Total Debt Service			249,500	249,900	-	-	-	-
Transfers								
Transfer to Library		9899	-	-	70,000	-	-	-
Total Transfers Out			-	-	70,000	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal		9995	76,174	72,077	-	-	-	-
Total Unapp Ending Fund Bal			76,174	72,077	-	-	-	-
Total Expenditures			76,174	72,077	70,000	-	-	-
Library Debt Service Revenues minus Expenditures			249,500	249,900	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Debt Service			249,500	249,900	-	-	-	-
Total Transfers Out			-	-	70,000	-	-	-
Total Unappropriated Ending Fund Balance			76,174	72,077	-	-	-	-
Library Debt Service Totals			325,674	321,977	70,000	-	-	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 204
Department: 20400

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
		Account No.			Budget	Budget	Budget	Budget
Road Debt Service								
GO Series 2013								
Departmental Revenue								
Beginning Balance	4000	271,160	324,002	-	-	-	-	-
Property Taxes - Current	4010	1,486,323	1,452,366	334,600	345,100	345,100	345,100	345,100
Property Taxes - Previous	4011	38,012	37,689	20,000	10,000	10,000	10,000	10,000
County Land Sales	4550	-	-	-	-	-	-	-
Interest	4699	4,394	11,654	-	7,900	7,900	7,900	7,900
Total Revenues		1,799,889	1,825,711	354,600	363,000	363,000	363,000	-
Departmental Expense								
Debt Services								
Principle	7890	1,310,000	1,420,000	280,000	300,000	300,000	300,000	300,000
Interest	7891	165,887	127,446	74,600	63,000	63,000	63,000	63,000
Total Debt Services		1,475,887	1,547,446	354,600	363,000	363,000	363,000	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	324,002	278,265	-	-	-	-	-
Total Unapp Ending Fund Bal		324,002	278,265	-	-	-	-	-
Total Expenditures		1,799,889	1,825,711	354,600	363,000	363,000	363,000	-
Road Debt Service Revenues minus Expenditures		-	-	-	-	-	-	-
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2025 - June 30, 2026								
Total Debt Service		1,475,887	1,547,446	354,600	363,000	363,000	363,000	-
Total Unappropriated Ending Fund Balance		324,002	278,265	-	-	-	-	-
Road Debt Service Totals		1,799,889	1,825,711	354,600	363,000	363,000	363,000	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 205
Department: 20500

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Radio Debt Service								
GO Series 2025		Account No.			Budget	Budget	Budget	Budget
Departmental Revenue								
Beginning Balance	4000	-	-	-	-	-	-	-
Property Taxes - Current	4010	-	-	-	1,787,780	1,787,780	1,787,780	
Property Taxes - Previous	4011	-	-	-	-	-	-	
Interest	4699	-	-	-	-	-	-	
Total Revenues					1,787,780	1,787,780	1,787,780	-
Departmental Expense								
Debt Services								
Principle	7890				345,000	345,000	345,000	
Interest	7891				1,442,780	1,442,780	1,442,780	
Total Debt Services					1,787,780	1,787,780	1,787,780	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995			-	-	-	-	-
Total Unapp Ending Fund Bal					-	-	-	-
Total Expenditures					1,787,780	1,787,780	1,787,780	-
Radio Debt Service Revenues minus Expenditures					-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Debt Service					1,787,780	1,787,780	1,787,780	-
Total Unappropriated Ending Fund Balance					-	-	-	-
Radio Debt Service Totals					1,787,780	1,787,780	1,787,780	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Debt Funds
Revenue & Expenditure Summary

	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Resources							
Beginning Fund Balance	336,747	400,177	70,000	0	0	0	0
Revenue	<u>1,788,817</u>	<u>1,747,512</u>	<u>354,600</u>	<u>2,150,780</u>	<u>2,150,780</u>	<u>2,150,780</u>	<u>-</u>
Total Resources	<u>2,125,564</u>	<u>2,147,688</u>	<u>424,600</u>	<u>2,150,780</u>	<u>2,150,780</u>	<u>2,150,780</u>	<u>-</u>
Expenditures							
Materials & Services	-	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-	-
Debt Service	1,725,387	1,797,346	354,600	2,150,780	2,150,780	2,150,780	-
Transfers Out	<u>-</u>	<u>-</u>	<u>70,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,725,387</u>	<u>1,797,346</u>	<u>424,600</u>	<u>2,150,780</u>	<u>2,150,780</u>	<u>2,150,780</u>	<u>-</u>
Reserves							
Contingency	-	-	-	-	-	-	-
Unappropriated	<u>400,177</u>	<u>350,342</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Reserves	<u>400,177</u>	<u>350,342</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Debt Funds Totals	<u>2,125,564</u>	<u>2,147,688</u>	<u>424,600</u>	<u>2,150,780</u>	<u>2,150,780</u>	<u>2,150,780</u>	<u>-</u>

TILLAMOOK COUNTY
FY2025-26
Annual Budget



Fund: 301
Department: 30100

		2022-2023	2023-2024	2024-2025	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Building Improvement		Account No.	Actuals	Actuals	Budget			
Departmental Revenue								
Beginning Balance	4000	2,296,849	2,132,413	1,648,860	1,286,240	1,286,240	1,286,240	
Refunds & Reimbursements	4670	87,696	-	-	-	-	-	
Interest	4699	30,908	81,479	2,000	2,000	2,000	2,000	
Transfer from General Fund	4800	362,250	-	150,000	2,187,510	500,000	500,000	
Total Revenues		2,777,703	2,213,892	1,800,860	3,475,750	1,788,240	1,788,240	-
Departmental Expense								
Materials & Services								
Office Supplies	6001	123	-	-	-	-	-	
Non-Capital Equipment	6004	-	2,556	-	-	-	-	
Printing & Advertising	7001	359	477	-	-	-	-	
Contracted Services	7105	460,656	484,250	272,250	219,750	219,750	219,750	
R&M/Building & Grounds	7450	32,409	14,954	149,000	-	-	-	
Permit Fees	7650	273	3,438	500	-	-	-	
Total Materials & Services		493,820	505,675	421,750	219,750	219,750	219,750	-
Capital Outlay								
Building/Improvement	9040	-	-	1,379,110	3,256,000	1,568,490	1,568,490	
Land Acquisition	9050	151,470	-	-	-	-	-	
Total Capital Outlay		151,470	-	1,379,110	3,256,000	1,568,490	1,568,490	-
Transfers								
Transfer to General Fund	9800	-	-	-	-	-	-	-
Transfer to Crthse Annex & Remodel	9886	-	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	2,132,413	1,708,217	-	-	-	-	-
Total Unapp Ending Fund Bal		2,132,413	1,708,217	-	-	-	-	-
Total Expenditures		2,777,703	2,213,892	1,800,860	3,475,750	1,788,240	1,788,240	-
Building Improvement Revenues minus Expenditures		0	-	-	-	-	-	-

TILLAMOOK COUNTY

FY2025-26

Annual Budget



	Account No.	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Budget	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Building Improvement								
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		493,820	505,675	421,750	219,750	219,750	219,750	-
Total Capital Outlay		151,470	-	1,379,110	3,256,000	1,568,490	1,568,490	-
Total Transfers Out		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		<u>2,132,413</u>	<u>1,708,217</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Building Improvement Totals		<u>2,777,703</u>	<u>2,213,892</u>	<u>1,800,860</u>	<u>3,475,750</u>	<u>1,788,240</u>	<u>1,788,240</u>	<u>-</u>

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

	TOTAL	FUNDING 301	196
Refinish Hallway Floors & Stairways (Spring)	\$6,000	\$6,000	
Resealing/stripping Parking Lots	\$10,000	\$10,000	
Space Assessment Implementation	\$100,000		\$100,000
Contingency	\$200,000	\$200,000	
2023 FCA Recommendations*	\$3,259,750	\$3,259,750	
Exhaust Fan	\$3,750	\$3,750	
HVAC	\$3,173,500	\$3,173,500	
Water Heater	\$82,500	\$82,500	
	\$3,575,750	\$3,475,750	\$100,000

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 307
Department: 30700

		2022-2023	2023-2024	2024-2025	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Road Improvement Construction	Account No.	Actuals	Actuals	Budget				
Departmental Revenue								
Beginning Balance	4000	1,141,211	71,581	-	-	-	-	-
Refunds/Reimbursements	4670	-	-	-	-	-	-	-
Interest	4699	1,156	-	-	-	-	-	-
Transfer from Road Fund	4802	-	-	-	-	-	-	-
Total Revenues		1,142,367	71,581	-	-	-	-	-
Departmental Expense								
Materials & Services								
Contracted Services	7105	-	-	-	-	-	-	-
Culverts	7652	-	-	-	-	-	-	-
Rock, Aggregate	7653	-	-	-	-	-	-	-
Asphalt	7654	1,070,786	71,581	-	-	-	-	-
Misc. Materials & Services	7899	-	-	-	-	-	-	-
Total Materials & Services		1,070,786	71,581	-	-	-	-	-
Capital Outlay								
Building/Improvement	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	71,581	-	-	-	-	-	-
Total Unapp Ending Fund Bal		71,581	-	-	-	-	-	-
Total Expenditures		1,142,367	71,581	-	-	-	-	-
Road Improv. Constr. Revenues minus Expenditures		(0)	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		1,070,786	71,581	-	-	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		71,581	-	-	-	-	-	-
Road Improvement Construction Totals		1,142,367	71,581	-	-	-	-	-

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

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 308
Department: 30800

		2022-2023	2023-2024	2024-2025	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Road Construction Grant Project	Account No.	Actuals	Actuals	Budget				
Departmental Revenue								
Beginning Balance	4000	2,782,653	3,594,922	4,092,000	4,700,000	4,700,000	4,700,000	
Federal Grants	4225	-	1,321,098	-	5,300,000	5,300,000	5,300,000	
State Grants	4250	-	339,810	-	-	-	-	
Refunds/Reimbursements	4670	98,058	44,038	3,574,000	-	-	-	
Interest	4699	54,205	144,052	60,000	150,000	150,000	150,000	
Transfer from Road Fund	4802	1,500,000	1,850,000	1,100,000	450,000	450,000	450,000	
Total Revenues		4,434,916	7,293,920	8,826,000	10,600,000	10,600,000	10,600,000	-
Departmental Expense								
Materials & Services								
Contracted Services	7105	-	29,766	10,000	-	-	-	
Bridges	7651	-	8,500	170,000	690,000	690,000	690,000	
Misc. Materials & Services	7899	-	-	-	-	-	-	
Total Materials & Services		-	38,266	180,000	690,000	690,000	690,000	-
Capital Outlay								
Machinery/Equipment	9035	-	83,225	44,000	-	-	-	
Infrastructure/Right-of-Way	9080	66,678	-	60,000	10,000	10,000	10,000	
Infrastructure/New Construction	9081	53,063	400,112	915,000	210,000	210,000	210,000	
Infrastructure/Contract Paving	9082	-	757	-	-	-	-	
Infrastructure/Federal Match	9083	720,253	2,900,624	6,100,000	6,600,000	6,600,000	6,600,000	
Total Capital Outlay		839,994	3,384,718	7,119,000	6,820,000	6,820,000	6,820,000	-
Operating Contingency								
Operating Contingency	9900	-	-	500,000	1,000,000	1,000,000	1,000,000	
Total Contingency		-	-	500,000	1,000,000	1,000,000	1,000,000	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	3,594,922	3,870,936	1,027,000	2,090,000	2,090,000	2,090,000	
Total Unapp Ending Fund Bal		3,594,922	3,870,936	1,027,000	2,090,000	2,090,000	2,090,000	-
Total Expenditures		4,434,916	7,293,920	8,826,000	10,600,000	10,600,000	10,600,000	-
Road Constr. Grant Revenues minus Expenditures		(0)	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		-	38,266	180,000	690,000	690,000	690,000	-
Total Capital Outlay		839,994	3,384,718	7,119,000	6,820,000	6,820,000	6,820,000	-
Total Contingency		-	-	500,000	1,000,000	1,000,000	1,000,000	-
Total Unappropriated Ending Fund Balance		3,594,922	3,870,936	1,027,000	2,090,000	2,090,000	2,090,000	-
Road Construction Grant Project Totals		4,434,916	7,293,920	8,826,000	10,600,000	10,600,000	10,600,000	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 310
Department: 31000

		2022-2023	2023-2024	2024-2025	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Courthouse Annex & Remodel		Account No.	Actuals	Actuals	Budget			
Departmental Revenue								
Beginning Balance	4000	-	-	-	-	-		
State Grants	4250	-	-	1,000,000	-	-		
Interest	4699	-	-	-	-	-		
Transfer from Building Improvement	4816	-	-	-	-	-		
Loan Proceeds	4901	-	-	2,308,900	-	-		
Total Revenues			-	-	3,308,900	-	-	-
Departmental Expense								
Materials & Services								
Contracted Services	7105	-	-	1,000,000	-	-		
Misc. Materials & Services	7899	-	-	-	-	-	-	-
Total Materials & Services			-	-	1,000,000	-	-	-
Capital Outlay								
Buildings/Improvements	9040	-	-	-	-	-		
Land Acquisition	9050	-	-	2,308,900	-	-		
Total Capital Outlay			-	-	2,308,900	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	-	-	-	-	-	-	-
Total Unapp Ending Fund Bal			-	-	-	-	-	-
Total Expenditures			-	-	3,308,900	-	-	-
Crths Annex & Remodel Revenues minus Expenditures			-	-	-	-	-	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Tillamook County
 Statement of Budget
 Fiscal Year July 1, 2025 - June 30, 2026

Total Materials & Services	-	-	1,000,000	-	-	-	-
Total Capital Outlay	-	-	2,308,900	-	-	-	-
Total Unappropriated Ending Fund Balance	-	-	-	-	-	-	-
Courthouse Annex & Remodel Totals	-	-	3,308,900	-	-	-	-

Principle & Interest payment paid by General Fund/Non-Departmental (01400)

FY 2025-2026 APPROVED BUDGET

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 311
Department: 31100

Radio	Account No.	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Budget	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Departmental Revenue								
Beginning Balance	4000	-	6,148	5,900	5,000	5,000	26,110,000	
Federal Grants	4225	-	-	2,000,000	2,000,000	2,000,000	2,000,000	
Interest	4699	-	-	-	450,000	450,000	450,000	
Transfer from General Fund	4800	6,500	-	-	-	-	-	
Bond Sale Proceeds	4903	-	-	-	24,400,000	24,400,000	-	
Premium on Bond Sale	4904	-	-	-	1,705,000	1,705,000	-	
Total Revenues		6,500	6,148	2,005,900	28,560,000	28,560,000	28,560,000	-
Departmental Expense								
Materials & Services								
Computer Software & Licensing	6009	-	-	500	-	-	-	
Contracted Services	7105	352	510	2,004,900	-	-	-	
Misc. Materials & Services	7899	-	-	500	-	-	-	
Total Materials & Services		352	510	2,005,900	-	-	-	-
Capital Outlay								
Buildings/Improvements	9040	-	-	-	28,560,000	28,560,000	28,560,000	-
Total Capital Outlay		-	-	-	28,560,000	28,560,000	28,560,000	-
Operating Contingency								
Operating Contingency	9900	-	-	-	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	6,148	5,638	-	-	-	-	-
Total Unapp Ending Fund Bal		6,148	5,638	-	-	-	-	-
Total Expenditures		6,500	6,148	2,005,900	28,560,000	28,560,000	28,560,000	-
Radio Revenues minus Expenditures		-	-	-	-	-	-	-

Tillamook County
Statement of Budget
Fiscal Year July 1, 2025 - June 30, 2026

Total Materials & Services	352	510	2,005,900	-	-	-	-
Total Capital Outlay	-	-	-	28,560,000	28,560,000	28,560,000	-
Total Contingency	-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance	6,148	5,638	-	-	-	-	-
Radio Totals	6,500	6,148	2,005,900	28,560,000	28,560,000	28,560,000	-

DESIGN/CONSTRUCTION COST	TOTAL	COPS	BOND
Radio System	\$10,220,000		\$10,220,000
Dispatch System	\$2,740,000		\$2,740,000
Backhaul Network	\$3,263,000		\$3,263,000
Video Surveillance	\$190,000		\$190,000
Site Improvements	\$2,625,000		\$2,625,000
Subscriber Equipment	\$5,597,000	\$2,000,000	\$3,597,000
Consulting Services	\$1,500,000		\$1,500,000
Contingency (Bond Sale Premium)	\$1,705,000		\$1,705,000
Bond Fees/Counsel	\$265,000		\$265,000
TOTAL	\$28,105,000	\$2,000,000	\$26,105,000

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 312
Department: 31200

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Broadband		Account No.						
Departmental Revenue								
Beginning Balance	4000	-	-	-	-	-	-	-
Federal Grants	4225	-	-	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	-
Departmental Expense								
Materials & Services								
Computer Software & Licensing	6009	-	-	-	-	-	-	-
Contracted Services	7105	-	-	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	-
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	-
Broadband Revenues minus Expenditures		-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		-	-	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	-

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

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Capital Funds
Revenue & Expenditure Summary

	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Budget	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Resources							
Beginning Fund Balance	6,220,713	5,805,064	5,746,760	5,991,240	5,991,240	32,096,240	-
Revenues	272,023	1,930,477	12,944,900	38,007,000	38,007,000	11,902,000	-
Transfers In	1,868,750	1,850,000	1,250,000	2,637,510	950,000	950,000	-
Total Resources	<u>8,361,486</u>	<u>9,585,541</u>	<u>19,941,660</u>	<u>46,635,750</u>	<u>44,948,240</u>	<u>44,948,240</u>	<u>-</u>
Expenditures							
Personnel Services	-	-	-	-	-	-	-
Materials & Services	1,564,958	616,032	7,607,650	4,909,750	4,909,750	4,909,750	-
Capital Expenditures	991,464	3,384,718	10,807,010	38,636,000	36,948,490	36,948,490	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	<u>2,556,422</u>	<u>4,000,750</u>	<u>18,414,660</u>	<u>43,545,750</u>	<u>41,858,240</u>	<u>41,858,240</u>	<u>-</u>
Reserves							
Contingency	-	-	500,000	1,000,000	1,000,000	1,000,000	-
Unappropriated	5,805,064	5,584,791	1,027,000	2,090,000	2,090,000	2,090,000	-
Total Reserves	<u>5,805,064</u>	<u>5,584,791</u>	<u>1,527,000</u>	<u>3,090,000</u>	<u>3,090,000</u>	<u>3,090,000</u>	<u>-</u>
Capital Funds Expenditures Totals	<u>8,361,486</u>	<u>9,585,541</u>	<u>19,941,660</u>	<u>46,635,750</u>	<u>44,948,240</u>	<u>44,948,240</u>	<u>-</u>

TILLAMOOK COUNTY
FY 2025-26 ANNUAL BUDGET



Grand Totals
Revenue & Expenditure Summary

	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
	<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	62,039,150	65,113,333	58,943,110	53,759,994	57,077,994	83,182,994	0
Revenues	68,604,470	73,336,504	84,913,690	94,797,551	112,257,904	86,152,904	0
Transfers In	7,101,916	15,518,256	9,595,480	8,188,095	9,835,865	9,835,865	0
Total Resources	<u>137,745,536</u>	<u>153,968,092</u>	<u>153,452,280</u>	<u>156,745,640</u>	<u>179,171,763</u>	<u>179,171,763</u>	<u>0</u>
Expenditures							
Personnel Services	29,948,782	31,440,495	39,111,390	40,942,609	40,564,408	40,902,901	0
Materials & Services	30,728,398	31,236,955	48,784,210	39,089,545	47,480,104	47,532,604	0
Capital Expenditures	3,026,913	10,991,486	24,932,540	49,135,614	48,803,104	48,803,104	0
Transfers Out	7,101,916	15,518,256	10,619,960	8,780,830	10,071,100	10,071,100	0
Debt Service	1,725,387	1,797,346	354,600	2,150,780	2,150,780	2,150,780	0
Total Expenditures	<u>72,531,396</u>	<u>90,984,538</u>	<u>123,802,700</u>	<u>140,100,021</u>	<u>149,069,496</u>	<u>149,460,489</u>	<u>0</u>
Reserves							
Contingency	0	0	6,517,200	5,415,796	5,599,066	5,494,306	0
Unappropriated	65,214,142	62,983,553	23,132,380	21,618,701	24,503,201	24,216,969	0
Total Reserves	<u>65,214,142</u>	<u>62,983,553</u>	<u>29,649,580</u>	<u>27,034,497</u>	<u>30,102,267</u>	<u>29,711,275</u>	<u>0</u>