

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 010
Department: 01100

		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
Board of County Commissioners								
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	-	-	-
Intercounty/CJC BHD	4719	-	-	-	7,745	-	-	-
Intercounty/CJC Jail Based	4720	-	-	-	14,945	-	-	-
Transfer from COSSUP	4827	-	-	29,610	-	-	-	-
Total Revenues		92	34,324	29,610	33,605	-	-	-
Departmental Expense								
Personal Services								
Salaries								
Elected Official	5001	272,261	275,084	286,400	293,700	-	-	-
Management/Supervisory	5200	267,013	285,762	300,600	333,700	-	-	-
Administrative/Clerical	5400	113,438	122,500	132,200	148,500	-	-	-
Part-Time/Temporary	5600	1,252	-	-	-	-	-	-
Leave Buy Out	5897	1,118	-	8,400	9,300	-	-	-
Overtime	5899	319	-	2,000	-	-	-	-
Total Salaries		655,400	683,345	729,600	785,200	-	-	-
Taxes & Benefits								
Employer's FICA	5950	48,017	51,238	58,200	62,800	-	-	-
OR Paid Family Medical Leave	5952	1,322	2,568	2,900	3,200	-	-	-
Worker Compensation	5955	877	1,165	1,800	1,800	-	-	-
Unemployment	5960	-	-	-	-	-	-	-
Health & Life Insurance	5965	126,997	124,031	122,500	110,452	-	-	-
Retirement	5970	214,827	234,886	257,500	228,849	-	-	-
Retirement - OPSRP	5971	-	-	-	11,211	-	-	-
VEBA	5980	9,430	9,430	12,800	9,660	-	-	-
Total Taxes & Benefits		401,469	423,318	455,700	427,972	-	-	-
Total Personal Services		1,056,869	1,106,663	1,185,300	1,213,172	-	-	-
Total Full-Time Equivalent		6.80	6.80	6.80	6.80	-	-	-
Materials & Services								
Office Supplies	6001	1,699	1,260	2,500	2,500	-	-	-
Non-Capital Equipment	6004	1,376	-	-	500	-	-	-
Computer Software & Licensing	6009	582	15,567	16,230	17,400	-	-	-
Computer Supplies	6011	66	75	100	100	-	-	-
Fuel & Lubricants	6030	-	-	-	-	-	-	-
Printing & Advertising	7001	1,450	731	2,500	2,000	-	-	-
Books & Publications	7003	120	1,127	500	1,230	-	-	-
Postage & Shipping	7005	-	11	-	-	-	-	-
Telephone	7007	2,210	190	-	-	-	-	-
Public Relations	7022	2,595	2,867	3,200	3,400	-	-	-
Memberships & Dues	7050	34,448	31,580	39,000	38,800	-	-	-
Training/Travel/Mileage	7080	30,136	26,132	50,420	32,420	-	-	-
Contracted Services	7105	92,483	16,640	20,000	20,000	-	-	-
Legal	7110	125,154	184,489	162,100	156,400	-	-	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Board of County Commissioners	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
R&M/Office Equipment	7601	886	-	500	500			
R&M/Vehicles	7603	-	-	-	-			
Permit Fees	7650	-	-	-	-			
Rebates & Refunds	7880	65	-	-	-			
Misc Materials & Services	7899	205	956	-	500			
Total Materials & Services		293,474	281,624	297,050	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	-	-	-
BOCC Revenues minus Expenditures		(1,351,785)	(1,355,491)	(1,454,740)	(1,455,317)	-	-	-
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	-	-	-
Total Materials & Services		293,474	281,624	297,050	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	-	-	-

3/28/2025 Requested Budget

TILLAMOOK COUNTY
FY2024-25 Annual Budget



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

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
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	-	-	-
Refunds & Reimbursements	4670	9,175	219	-	-	-	-	-
Sale of Assets	4695	-	400	-	-	-	-	-
Subtotal - Elections	01110	22,355	65,171	45,000	45,000	-	-	-
County Clerk Fees	4302	84,109	70,502	75,000	75,000	-	-	-
Recording Fees	4303	164,676	147,135	175,000	140,000	-	-	-
Lien Fees	4305	1,497	1,745	2,000	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	-	-	-
PVAB Fees	4307	-	-	-	1,000	-	-	-
Subtotal - PVAB	01112	-	-	-	1,000	-	-	-
Dog Licenses	4130	6,878	6,595	5,000	6,000	-	-	-
Dog License Program Income	4690	729	382	600	600	-	-	-
Subtotal - Dog	01113	7,606	6,977	5,600	6,600	-	-	-
Total Revenues		282,160	293,337	303,600	268,600	-	-	-
Elections Expense								
01110								
Personal Services								
Salaries								
Elected Official	5001	42,589	41,736	44,900	45,100	-	-	-
Management/Supervisory	5200	33,032	18,661	26,800	29,500	-	-	-
Administrative/Clerical	5400	20,970	35,685	42,400	46,100	-	-	-
Part-Time/Temporary	5600	11,279	6,546	15,000	15,000	-	-	-
AFSCME Incentive	5750	-	-	450	935	-	-	-
Out of Class	5896	-	-	-	-	-	-	-
Leave Buy Out	5897	-	7,513	1,400	1,500	-	-	-
Overtime	5899	-	-	2,500	2,500	-	-	-
Total Salaries		107,870	110,140	133,450	140,635	-	-	-
Taxes & Benefits								
Employer's FICA	5950	7,823	7,994	9,500	9,800	-	-	-
OR Paid Family Medical Leave	5952	204	418	500	500	-	-	-
Worker Compensation	5955	141	112	1,000	500	-	-	-
Health & Life Insurance	5965	25,953	29,979	40,100	42,790	-	-	-
Retirement	5970	38,384	38,429	40,800	40,761	-	-	-
Retirement - OPSRP	5971	-	-	-	-	-	-	-
VEBA	5980	1,900	1,964	3,600	2,581	-	-	-
Total Taxes & Benefits		74,404	78,897	95,500	96,932	-	-	-
Total Personal Services		182,274	189,037	228,950	237,567	-	-	-
Total Full-Time Equivalent		1.87	1.87	1.87	1.87	-	-	-

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
Materials & Services								
Office Supplies	6001	716	4,770	2,500	9,000			
Non-Capital Equipment	6004	1,435	367	3,100	4,500			
Computer Software & Licensing	6009	25,658	26,393	26,500	29,000			
Computer Supplies	6011	67	-	-	-			
Printing & Advertising	7001	27,899	23,388	30,000	30,000			
Books & Publications	7003	120	-	-	-			
Postage & Shipping	7005	12,487	6,131	10,000	10,000			
Insurance & Deductibles	7020	76	-	-	-			
Memberships & Dues	7050	183	292	500	700			
Travel/Training/Mileage	7080	2,825	2,168	3,000	4,500			
Contracted Services	7105	42	1,100	8,000	15,000			
Legal	7110	12,097	450	-	-			
R&M/Office Equipment	7601	1,120	-	3,000	3,000			
Storage Rental	7611	860	850	1,000	1,200			
Rebates & Refunds	7880	-	648	300	-			
Misc Materials & Services	7899	-	-	-	-			
Total Materials & Services		85,583	66,556	87,900	106,900	-	-	-
Capital Outlay								
Computers/Office Equipment	9020	-	-	-	6,100	-	-	-
Total Capital Outlay		-	-	-	6,100	-	-	-
Total Election Expenditures		267,858	255,593	316,850	350,567	-	-	-
Election Revenues minus Expenditures		(245,503)	(190,422)	(271,850)	(305,567)	-	-	-
Recording Expense 01111								
Personal Services								
Salaries								
Elected Official	5001	42,589	41,736	44,900	45,100			
Management/Supervisory	5200	33,032	18,661	26,800	29,500			
Administrative/Clerical	5400	51,158	36,349	43,200	47,000			
AFSCME Incentive	5750	-	-	500	945			
Out of Class	5896	-	-	-	-			
Leave Buy Out	5897	1,479	7,513	1,400	1,500			
Overtime	5899	-	-	1,000	1,000			
Total Salaries		128,259	104,259	117,800	125,045	-	-	-
Taxes & Benefits								
Employer's FICA	5950	9,328	7,541	9,300	9,900			
OR Paid Family Medical Leave	5952	240	394	500	500			
Worker Compensation	5955	149	109	500	500			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	32,421	30,034	40,500	43,213			
Retirement	5970	39,396	38,729	41,100	41,078			
Retirement - OPSRP	5971	-	-	-	-			
VEBA	5980	2,833	1,983	3,600	2,608			
Total Taxes & Benefits		84,367	78,790	95,500	97,799	-	-	-
Total Personal Services		212,625	183,050	213,300	222,844	-	-	-
Total Full-Time Equivalent		1.89	1.89	1.89	1.89	-	-	-

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
Materials & Services								
	Office Supplies	6001	4,442	12,450	5,000	6,200		
	Non-Capital Equipment	6004	5,713	-	2,500	3,850		
	Computer Software & Licensing	6009	11,245	12,574	13,200	13,500		
	Printing & Advertising	7001	-	249	250	250		
	Books & Publications	7003	-	70	500	500		
	Telephone	7007	-	-	-	-		
	Bank Fees	7013	-	-	-	-		
	Memberships & Dues	7050	183	292	500	700		
	Travel/Training/Mileage	7080	728	1,936	900	1,500		
	Contracted Services	7105	-	11,913	-	-		
	R&M/Office Equipment	7601	1,612	1,695	4,000	4,000		
	Rebates & Refunds	7880	225	221	500	500		
	Storage/Rental	7899	-	87	-	500		
	Total Materials & Services		24,148	41,486	27,350	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	-	-
Recording Revenues minus Expenditures			12,230	(4,581)	12,350	12,350	-	-
BOPTA Expense 01112								
Personal Services								
Salaries								
	Elected Official	5001	3,549	6,177	3,800	3,800		
	Management/Supervisory	5200	14,502	8,193	11,800	13,000		
	Administrative/Clerical	5400	729	2,025	900	1,000		
	AFSCME Incentive	5750	-	-	50	120		
	Out of Class	5896	-	-	-	-		
	Leave Buy Out	5897	15	1,232	300	1,500		
	Overtime	5899	-	-	500	500		
	Total Salaries		18,795	17,627	17,350	19,920	-	-
Taxes & Benefits								
	Employer's FICA	5950	1,345	1,265	1,400	1,500		
	OR Paid Family Medical Leave	5952	36	66	100	100		
	Worker Compensation	5955	36	17	400	400		
	Unemployment	5960	-	-	-	-		
	Health & Life Insurance	5965	4,282	5,071	6,100	6,474		
	Retirement	5970	6,416	6,503	5,900	5,961		
	Retirement - OPSRP	5971	-	-	-	-		
	VEBA	5980	327	308	500	331		
	Total Taxes & Benefits		12,442	13,230	14,400	14,766	-	-
	Total Personal Services		31,236	30,857	31,750	34,686	-	-
	Total Full-Time Equivalent		0.24	0.24	0.24	0.24		
Materials & Services								
	Office Supplies	6001	-	-	200	400		
	Computer Software & Licensing	6009	1,433	1,526	1,750	1,750		

TILLAMOOK COUNTY
FY2024-25 Annual Budget



County Clerk	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
Printing & Advertising	7001	-	-	100	100			
Books & Publications	7003	-	-	300	-			
Memberships & Dues	7050	183	-	250	300			
Travel/Training/Mileage	7080	498	176	1,300	1,500			
Professional Services	7101	300	810	1,500	1,500			
Total Materials & Services		2,414	2,512	5,400	5,550	-	-	-
Total BOPTA Expenditures		33,651	33,369	37,150	40,236	-	-	-
BOPTA Revenues minus Expenditures		(33,651)	(33,369)	(37,150)	(40,236)	-	-	-
Dog Expense	01113							
Materials & Services								
Office Supplies	6001	561	218	600	800			
Non-Capital Equipment	6004	-	-	-	-			
Computer Software & Licensing	6009	448	448	550	550			
Contracted Services	7105	37,322	44,388	41,150	41,150			
Rebates & Refunds	7880	315	91	100	100			
Total Materials & Services		38,646	45,145	42,400	42,600	-	-	-
Total Dog Expenditures		38,646	45,145	42,400	42,600	-	-	-
Dog Revenues minus Expenditures		(31,040)	(38,168)	(36,800)	(36,000)	-	-	-
Total Clerk Revenues minus Expenditures		(297,963)	(266,540)	(333,450)	(419,147)	-	-	-

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

Total Personal Services	426,136	402,944	474,000	495,097	-	-	-
Total Materials & Services	150,791	155,699	163,050	186,550	-	-	-
Total Capital Outlay	3,195	1,234	-	6,100	-	-	-

County Clerk Totals	580,122	559,876	637,050	687,747	-	-	-
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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			
Total Revenues		8,315	11,028	10,000	10,000	-	-	-
Departmental Expense								
Personal Services								
Salaries								
Elected Official	5001	93,810	94,788	98,700	104,200			
Management/Supervisory	5200	167,722	173,891	181,000	144,500			
Professional/Technical	5300	586,160	641,697	697,300	774,500			
Administrative/Clerical	5400	17,364	39,726	43,500	-			
AFSCME Incentive	5750	-	-	7,200	7,500			
Leave Buy Out	5897	-	-	42,500	17,700			
Overtime	5899	-	-	-	-			
Total Salaries		865,056	950,102	1,070,200	1,048,400	-	-	-
Taxes & Benefits								
Employer's FICA	5950	63,670	69,768	83,100	83,300			
OR Paid Family Medical Leave	5952	1,783	3,648	4,100	4,100			
Worker Compensation	5955	6,389	5,479	11,500	11,500			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	236,795	270,533	259,900	323,827			
Retirement	5970	312,138	334,844	365,300	310,388			
Retirement - OPSRP	5971	-	-	-	9,969			
VEBA	5980	18,860	20,700	28,200	20,700			
Uniform Allowance	5990	2,231	2,250	2,300	2,285			
Total Taxes & Benefits		641,866	707,222	754,400	766,069	-	-	-
Total Personal Services		1,506,922	1,657,324	1,824,600	1,814,469	-	-	-
Total Full-Time Equivalent		15.00	15.00	15.00	15.00			
Materials & Services								
Office Supplies	6001	3,382	4,211	5,000	6,000			
Non-Capital Equipment	6004	-	-	2,000	2,000			
Computer Software & Licensing	6009	111,370	119,222	125,000	145,000			
Fuel & Lubricants	6030	2,317	2,250	3,000	3,000			
Uniforms	6251	360	-	-	2,000			
Books & Publications	7003	1,961	1,686	3,000	2,500			
Postage & Shipping	7005	-	-	100	-			
Telephone	7007	190	-	-	-			
Memberships & Dues	7050	1,440	1,440	3,000	2,500			
Training/Travel/Mileage	7080	8,592	5,997	8,000	11,000			
Contracted Services	7105	126	-	2,500	-			
R&M/Office Equipment	7601	1,633	5,554	2,000	2,000			
R&M/Vehicles	7603	3,987	5,351	3,000	4,000			
Permit Fees	7650	-	-	-	-			
Misc Materials & Services	7899	-	-	200	400			
Total Materials & Services		135,357	145,711	156,800	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			
Vehicles	9030	944	-	-	-			
Total Capital Outlay		2,195	1,241	1,500	1,500	-	-	-
Total Expenditures		1,644,474	1,804,277	1,982,900	1,996,369	-	-	-
Assessor Revenues minus Expenditures		(1,636,160)	(1,793,248)	(1,972,900)	(1,986,369)	-	-	-
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	-	-	-
Total Materials & Services		135,357	145,711	156,800	180,400	-	-	-
Total Capital Outlay		2,195	1,241	1,500	1,500	-	-	-
Assessor Totals		1,644,474	1,804,277	1,982,900	1,996,369	-	-	-

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

3/28/2025 Requested Budget

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	-	-	-
AFSCME Incentive	5750	-	-	1,200	1,000	-	-	-
Out of Class	5896	-	-	-	-	-	-	-
Leave Buy Out	5897	1,028	-	2,300	2,300	-	-	-
Overtime	5899	389	-	2,000	2,000	-	-	-
Total Salaries		103,165	113,035	123,300	124,300	-	-	-
Taxes & Benefits								
Employer's FICA	5950	7,816	8,563	9,700	9,700	-	-	-
OR Paid Family Medical Leave	5952	213	448	500	500	-	-	-
Worker Compensation	5955	129	108	300	300	-	-	-
Unemployment	5960	-	-	-	-	-	-	-
Health & Life Insurance	5965	10,058	10,349	9,900	29,171	-	-	-
Retirement	5970	35,644	39,251	42,200	40,223	-	-	-
Retirement - OPSRP	5971	-	-	-	-	-	-	-
VEBA	5980	2,645	2,760	3,800	2,760	-	-	-
Total Taxes & Benefits		56,506	61,479	66,400	82,654	-	-	-
Total Personal Services		159,671	174,514	189,700	206,954	-	-	-
Total Full-Time Equivalent		2.00	2.00	2.00	2.00	-	-	-
Materials & Services								
Office Supplies	6001	1,379	554	500	1,000	-	-	-
Non-Capital Equipment	6004	2,985	-	1,600	1,600	-	-	-
Computer Software & Licensing	6009	-	100	1,000	500	-	-	-
Printing & Advertising	7001	645	651	1,000	1,000	-	-	-
Books & Publications	7003	-	-	-	-	-	-	-
Postage & Shipping	7005	14,765	15,953	18,000	18,000	-	-	-
Telephone	7007	86	-	-	-	-	-	-
Memberships & Dues	7050	325	325	600	600	-	-	-
Training/Travel/Mileage	7080	3,741	3,431	4,000	6,000	-	-	-
Contracted Services	7105	6,530	8,742	7,700	9,000	-	-	-
R&M/Office Equipment	7601	698	-	1,000	1,000	-	-	-
Permit Fees	7650	60	-	-	-	-	-	-
Tax Foreclosures	7830	5,200	3,609	12,000	6,000	-	-	-
Misc Materials & Services	7899	-	-	200	200	-	-	-
Total Materials & Services		36,414	33,365	47,600	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			
Total Capital Outlay		1,459	1,123	1,500	1,500	-	-	-
Total Expenditures		197,545	209,001	238,800	253,354	-	-	-
Tax Revenues minus Expenditures		(197,545)	(209,001)	(238,800)	(253,354)	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Personal Services		159,671	174,514	189,700	206,954	-	-	-
Total Materials & Services		36,414	33,365	47,600	44,900	-	-	-
Total Capital Outlay		1,459	1,123	1,500	1,500	-	-	-
Tax Department Totals		197,545	209,001	238,800	253,354	-	-	-

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

3/28/2025 Requested Budget

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 010
Department: 01140

Surveyor	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								
Fees	4301	46,236	34,869	40,000	90,000			
Refunds & Reimbursements	4670	5	75	-	-			
Total Revenues		46,241	34,944	40,000	90,000	-	-	-
Departmental Expense								
Personal Services								
Salaries								
Department Head	5100	77,061	83,034	86,500	91,300			
Professional/Technical	5300	51,205	55,505	59,200	68,200			
Administrative Clerical	5400	11,858	8,530	15,400	13,100			
Skilled/Service/Maintenance	5500	26,440	50,321	52,600	60,400			
Part-Time/Temporary	5600	-	-	-	-			
AFSCME Incentive	5750	-	-	1,500	1,415			
Leave Buy Out	5897	2,586	1,710	4,200	4,500			
Overtime	5899	-	-	-	-			
Total Salaries		169,152	199,099	219,400	238,915	-	-	-
Taxes & Benefits								
Employer's FICA	5950	12,341	14,568	17,500	19,000			
OR Paid Family Medical Leave	5952	355	762	900	1,000			
Worker Compensation	5955	1,775	1,347	3,100	3,400			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	66,942	76,856	77,400	79,093			
Retirement	5970	62,956	66,770	73,900	78,876			
Retirement - OPSRP	5971	-	-	-	-			
VEBA	5980	3,416	3,777	5,500	3,905			
Uniform Allowance	5990	383	604	700	2,285			
Total Taxes & Benefits		148,168	164,682	179,000	187,559	-	-	-
Total Personal Services		317,319	363,782	398,400	426,474	-	-	-
Total Full-Time Equivalent		2.83	2.55	2.83	2.83			
Materials & Services								
Office Supplies	6001	1,423	2,105	1,500	1,500			
Non-Capital Equipment	6004	2,197	886	3,300	3,300			
Operating Supplies	6005	240	380	700	700			
Small Tools & Minor Equipment	6007	200	-	200	200			
Computer Software & Licensing	6009	-	-	-	-			
Computer Supplies	6011	-	-	300	300			
Fuel & Lubricants	6030	1,290	1,238	2,000	1,500			
Uniforms (Safety Equipment)	6251	9	218	-	-			
Printing & Advertising	7001	63	-	-	-			
Books & Publications	7003	70	70	100	100			
Postage & Shipping	7005	-	61	-	-			
Network Fees	7012	90	90	120	120			
Memberships & Dues	7050	420	420	450	450			
Travel/Training/Mileage	7080	538	1,173	1,200	1,200			
Contracted Services	7105	-	-	-	-			
Rent	7401	17,453	19,642	21,400	21,400			
Utilities	7410	3,581	2,679	4,200	4,200			

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Surveyor	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 Services	7430	1,882	2,128	2,250	2,250			
Janitorial Supplies	7431	183	189	500	300			
R&M/Building & Grounds	7450	237	26	300	300			
R&M/Office Equipment	7601	2,889	2,889	3,200	3,200			
R&M/Vehicles	7603	682	183	2,000	2,000			
Total Materials & Services		33,448	34,377	43,720	43,020	-	-	-
Capital Outlay								
Vehicles	9030	10,615	-	-	-	-	-	-
Total Capital Outlay		10,615	-	-	-	-	-	-
Total Expenditures		361,382	398,158	442,120	469,494	-	-	-
Surveyor Revenues minus Expenditures		(315,140)	(363,215)	(402,120)	(379,494)	-	-	-

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

Total Personal Services	317,319	363,782	398,400	426,474	-	-	-
Total Materials & Services	33,448	34,377	43,720	43,020	-	-	-
Total Capital Outlay	10,615	-	-	-	-	-	-
Surveyor Totals	361,382	398,158	442,120	469,494	-	-	-

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	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Department of Community Development	Account No.				Budget	Budget	Budget	Budget
Departmental Revenue								
Short Term Rental Permit Fee	4117	302,014	368,088	400,000	420,000			
Planning & Zoning Fees	4317	147	-	-	-			
Technology Fee	4365	-	162,735	130,000	130,000			
Refunds & Reimbursements	4670	2	490	-	3,000			
Miscellaneous Revenue	4690	-	-	15,000	20,000			
Transfer from Transient Lodging Tax	4808	150,072	129,705	155,000	155,000			
Subtotal - Administration	01150	452,235	661,017	700,000	728,000	-	-	-
Federal Grants	4225	-	-	28,000	28,000			
State Grants	4250	-	-	-	-			
Planning & Zoning Fees	4317	209,606	250,736	250,000	250,000			
Refunds & Reimbursements	4670	23	361	-	3,000			
Transfer from Video Lottery	4811	110,000	121,000	121,000	122,000			
Subtotal - Planning	01152	319,629	372,097	399,000	403,000	-	-	-
Sanitation Fees	4319	114,269	99,659	150,000	150,000			
Federal Grants	4225	-	-	-	350,000			
Refunds & Reimbursements	4670	4	56	280,000	50,000			
Subtotal - Sanitation	01153	114,273	99,715	430,000	550,000	-	-	-
Total Revenues		886,137	1,132,829	1,529,000	1,681,000	-	-	-
Administration Expense 01150								
Personal Services								
Salaries								
Department Head	5100	78,082	65,028	55,100	61,000			
Management/Supervisory	5200	-	10,572	11,000	11,600			
Professional/Technical	5300	-	-	-	-			
Administrative/Clerical	5400	139,363	126,858	164,400	151,800			
AFSCME Incentive	5750	-	-	2,000	1,600			
Leave Buy Out	5897	1,397	1,759	4,500	4,400			
Overtime	5899	-	58	-	-			
Total Salaries		218,842	204,275	237,000	230,400	-	-	-
Taxes & Benefits								
Employer's FICA	5950	16,222	15,026	18,800	18,300			
OR Paid Family Medical Leave	5952	425	786	1,000	900			
Worker Compensation	5955	883	656	1,600	1,600			
Health & Life Insurance	5965	56,835	57,451	72,100	78,866			
Retirement	5970	58,826	61,514	80,300	75,920			
Retirement - OPSRP	5971	-	-	-	-			
VEBA	5980	4,810	4,200	6,900	4,416			
Total Taxes & Benefits		138,001	139,632	180,700	180,002	-	-	-
Total Personal Services		356,843	343,907	417,700	410,402	-	-	-
Total Full-Time Equivalent		3.35	2.73	3.35	3.20			
Materials & Services								
Office Supplies	6001	822	719	1,000	1,200			
Non-Capital Equipment	6004	672	1,881	2,500	2,000			
Computer Software & Licensing	6009	11,084	9,725	10,000	5,000			
Computer Supplies	6011	-	45	-	1,000			
Uniforms	6251	-	215	-	250			
Printing & Advertising	7001	1,249	626	600	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	Proposed	Approved	Adopted
Department of Community Development	Account No.				Budget	Budget	Budget	Budget
Books & Publications	7003	-	-	400	400			
Network Fees	7012	210	360	500	400			
Memberships & Dues	7050	-	-	500	500			
Travel/Training/Mileage	7080	2,760	1,776	2,000	2,500			
Contracted Services	7105	70	2,398	50,000	25,000			
Rent	7401	13,090	13,344	18,000	14,500			
Utilities	7410	2,686	2,018	3,000	3,500			
Janitorial Services	7430	1,462	1,438	2,000	2,500			
Janitorial Supplies	7431	173	189	200	350			
R&M/Building & Grounds	7450	178	16	1,000	500			
R&M/Office Equipment	7601	1,569	185	500	500			
Rebates & Refunds	7880	1,640	1,037	1,000	1,000			
Intercounty Transfer to DCD/Bldg	8021	-	-	-	70,000			
Total Materials & Services		37,663	35,972	93,200	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	-	-	-
Administration Revenues minus Expenditures		57,079	280,099	179,400	185,498	-	-	-
Planning Expense	01152							
Personal Services								
Salaries								
Professional/Technical	5300	140,084	195,522	206,300	218,100			
Administrative/Clerical	5400	95,186	26,486	63,500	28,200			
AFSCME Incentive	5750	-	-	3,500	1,790			
Out of Class	5896	-	-	-	-			
Leave Buy Out	5897	1,378	2,178	5,200	4,400			
Overtime	5899	2,549	648	1,500	1,500			
Total Salaries		239,196	224,834	280,000	253,990	-	-	-
Taxes & Benefits								
Employer's FICA	5950	17,428	16,448	22,000	20,100			
OR Paid Family Medical Leave	5952	487	860	1,100	1,000			
Worker Compensation	5955	2,883	2,278	3,300	3,400			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	98,071	75,587	90,900	72,518			
Retirement	5970	90,678	88,525	87,800	83,360			
Retirement - OPSRP	5971	-	-	-	-			
VEBA	5980	5,978	4,940	8,000	4,940			
Uniform Allowance	5990	450	675	500	675			
Total Taxes & Benefits		215,974	189,313	213,600	185,993	-	-	-
Total Personal Services		455,170	414,147	493,600	439,983	-	-	-
Total Full-Time Equivalent		5.33	3.58	5.33	3.58			

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Department of Community Development	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
Materials & Services								
Office Supplies	6001	1,434	1,063	1,000	1,500			
Non-Capital Equipment	6004	1,280	1,256	2,000	2,000			
Operating Supplies	6005	57	-	-	-			
Computer Software & Licensing	6009	220	-	5,000	7,000			
Computer Supplies	6011	-	90	-	1,000			
Fuel & Lubricants	6030	-	-	-	-			
Uniforms	6251	-	133	-	200			
Printing & Advertising	7001	7,983	5,105	800	1,500			
Books & Publications	7003	-	-	150	150			
Postage & Shipping	7005	-	-	150	200			
Telephone	7007	-	-	-	-			
Bank Fees	7013	10,536	13,053	8,000	9,500			
Memberships & Dues	7050	295	1,385	1,500	1,500			
Travel/Training/Mileage	7080	4,423	2,998	5,000	5,000			
Contracted Services	7105	81,528	105,014	30,000	230,000			
Legal	7110	-	2,119	2,000	-			
Rent	7401	13,090	13,344	18,000	14,500			
Utilities	7410	2,686	2,018	3,000	3,500			
Janitorial Services	7430	1,490	1,438	2,000	2,500			
Janitorial Supplies	7431	173	189	250	350			
R&M/Building & Grounds	7450	178	16	200	200			
R&M/Office Equipment	7601	2,065	362	600	600			
R&M/Vehicles	7603	418	-	-	-			
Rebates & Refunds	7880	4,011	898	3,000	3,000			
Misc Materials & Services	7899	-	-	1,000	1,000			
Total Materials & Services		131,866	150,480	83,650	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	-	-	-
Planning Revenues minus Expenditures		(268,708)	(194,609)	(184,350)	(322,183)	-	-	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
Department of Community Development		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Account No.					Budget	Budget	Budget	Budget
Sanitation Expense	01153							
Personal Services								
Salaries								
Management/Supervisory	5200	101,990	95,148	99,000	104,400			
Administrative/Clerical	5400	-	62,547	65,600	69,500			
AFSCME Incentive	5750	-	-	500	1,075			
Out of Class	5896	-	-	-	-			
Leave Buy Out	5897	-	1,815	3,200	3,400			
Overtime	5899	-	18	-	-			
Total Salaries		101,990	159,528	168,300	178,375	-	-	-
Taxes & Benefits								
Employer's FICA	5950	7,594	11,774	13,500	14,200			
OR Paid Family Medical Leave	5952	203	616	700	700			
Worker Compensation	5955	1,312	1,197	1,700	1,800			
Health & Life Insurance	5965	19,911	43,728	42,300	43,123			
Retirement	5970	45,233	56,057	59,000	58,901			
Retirement - OPSRP	5971	-	-	-	-			
VEBA	5980	1,380	2,967	4,100	2,967			
Uniform Allowance	5990	-	-	300	-			
Total Taxes & Benefits		75,633	116,339	121,600	121,691	-	-	-
Total Personal Services		177,623	275,867	289,900	300,066	-	-	-
Total Full-Time Equivalent		1.00	2.15	2.15	2.15			
Materials & Services								
Office Supplies	6001	202	187	400	500			
Non-Capital Equipment	6004	254	514	350	500			
Computer Software & Licensing	6009	-	-	-	600			
Computer Supplies	6011	-	15	-	1,000			
Fuel & Lubricants	6030	770	584	1,000	1,000			
Uniforms	6251	-	86	-	200			
Printing & Advertising	7001	69	126	250	250			
Postage & Shipping	7005	-	-	-	-			
Telephone	7007	601	51	-	-			
Bank Fees	7013	8,975	11,119	5,000	8,000			
Memberships & Dues	7050	102	152	400	400			
Travel/Training/Mileage	7080	190	1,433	1,500	3,000			
Contracted Services	7105	-	893	280,000	300,000			
Rent	7401	13,090	13,344	18,000	14,500			
Utilities	7410	2,686	2,018	3,000	3,500			
Janitorial Services	7430	1,462	1,438	2,000	2,500			
Janitorial Supplies	7431	173	189	250	350			
R&M/Building & Grounds	7450	178	16	200	200			
R&M/Office Equipment	7601	1,478	111	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			
Rebates & Refunds	7880	771	920	-	1,500			
Misc Materials & Services	7899	-	-	200	-			
Total Materials & Services		31,223	34,425	312,750	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	-	-	-
Sanitation Revenues minus Expenditures		(94,790)	(210,923)	(175,250)	(88,466)	-	-	-
Total DCD Revenues minus Expenditures		(306,419)	(125,433)	(180,200)	(225,151)	-	-	-
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	-	-	-
Total Materials & Services		200,752	220,877	489,600	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	-	-	-

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



Land Sales	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
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 Rachel/Isabel					
Training/Travel/Mileage			OPPMA Rachel/Isabel					
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						

3/28/2025 Requested Budget

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 010
Department: 01200

Treasurer	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								
Refunds & Reimbursements	4670	151	-	-				
Miscellaneous Revenue	4690	-	10	-				
Intercounty/COSSUP	4718	-	-	-	10,915			
Intercounty/CJC BHD	4719	-	-	-	7,745			
Intercounty/CJC Jail Based	4720	-	-	-	14,945			
Total Revenues		151	10	-	33,605	-	-	-
Departmental Expense								
Personal Services								
Salaries								
Elected Official	5001	100,570	101,616	122,400	111,600			
Management/Supervisory	5200	84,978	93,512	101,400	111,200			
Administrative/Clerical	5400	120,432	139,216	144,800	153,100			
AFSCME Incentive	5750	-	-	500	2,000			
Leave Buy Out	5897	701	1,723	4,800	5,100			
Overtime	5899	740	21	-	-			
Total Salaries		307,421	336,088	373,900	383,000	-	-	-
Taxes & Benefits								
Employer's FICA	5950	22,475	24,612	29,900	30,500			
OR Paid Family Medical Leave	5952	621	1,287	1,500	1,600			
Worker Compensation	5955	344	304	800	800			
Health & Life Insurance	5965	86,125	94,359	90,500	93,586			
Retirement	5970	104,077	116,322	131,900	127,456			
Retirement - OPSRP	5971	-	-	-	-			
VEBA	5980	5,175	5,520	7,600	5,520			
Total Taxes & Benefits		218,816	242,404	262,200	259,461	-	-	-
Total Personal Services		526,237	578,492	636,100	642,461	-	-	-
Total Full-Time Equivalent		4.00	4.00	4.00	4.00			
Materials & Services								
Office Supplies	6001	96	624	500	500			
Non-Capital Equipment	6004	1,097	603	500	500			
Computer Software & Licensing	6009	-	-	-	35,300			
Books & Publications	7003	1,201	1,722	1,500	1,500			
Telephone	7007	610	51	-	-			
Memberships & Dues	7050	645	670	700	800			
Training/Travel/Mileage	7080	2,935	1,937	5,000	7,500			
Contracted Services	7105	29,171	38,920	77,000	5,000			
R&M/Office Equipment	7601	565	-	1,000	1,000			
Total Materials & Services		36,318	44,528	86,200	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	-	-	-
Treasurer Revenues minus Expenditures		(564,557)	(624,538)	(724,800)	(660,956)	-	-	-

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	-	-	-
	Total Materials & Services	36,318	44,528	86,200	52,100	-	-	-
	Total Capital Outlay	2,152	1,528	2,500	-	-	-	-
Treasurer Totals		564,707	624,547	724,800	694,561	-	-	-

3/28/2025 Requested 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	Proposed	Approved	Adopted
					Budget	Budget	Budget	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			
Professional/Technical	5300	94,138	97,733	187,000	107,300			
Administrative/Clerical	5400	120,006	67,965	64,800	135,400			
Leave Buy Out	5897	1,774	9,526	7,200	7,196			
Overtime	5899	2,054	-	-	-			
Total Salaries		285,255	289,433	378,100	381,496	-	-	-
Taxes & Benefits								
Employer's FICA	5950	20,954	21,425	30,300	30,600			
OR Paid Family Medical Leave	5952	630	1,120	1,500	1,500			
Worker Compensation	5955	329	276	800	800			
Unemployment	5960	-	2,352	-	-			
Health & Life Insurance	5965	72,796	63,252	87,800	85,698			
Retirement	5970	98,950	112,758	118,100	82,220			
Retirement - OPSRP	5971	-	-	-	7,260			
VEBA	5980	4,945	4,255	7,600	5,520			
Total Taxes & Benefits		198,603	205,438	246,100	213,598	-	-	-
Total Personal Services		483,858	494,872	624,200	595,094	-	-	-
Total Full-Time Equivalent		4.00	3.00	4.00	4.00			
Materials & Services								
Office Supplies	6001	927	1,066	1,500	1,500			
Non-Capital Equipment	6004	1,405	-	-	-			
Computer Software & Licensing	6009	694	-	6,400	40,000			
Printing & Advertising	7001	2,495	216	4,000	2,000			
Books & Publications	7003	60	70	400	200			
Postage & Shipping	7005	69	155	500	200			
Telephone	7007	1,806	154	-	-			
Memberships & Dues	7050	697	264	1,000	500			
Travel/Training/Mileage	7080	7,302	11,571	15,000	8,500			
Contracted Services	7105	169,892	109,844	51,400	69,100			
Legal	7110	17,439	94,946	60,000	25,000			
Employee Assistance	7175	431	-	2,000	5,000			
Employee Recognition	7176	-	-	4,000	5,000			
Lab Tests	7210	-	-	-	-			
Medical Services	7211	-	-	-	200			
R&M/Office Equipment	7601	-	60	650	500			
Misc Materials & Services	7899	-	250	-	1,000			
Total Materials & Services		203,217	218,596	146,850	158,700	-	-	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



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

3/28/2025 Requested Budget

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
Information Services	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
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	-	-	-
Management/Supervisory	5200	-	97,771	106,200	116,500	-	-	-
Professional/Technical	5300	453,403	335,644	365,900	385,000	-	-	-
AFSCME Incentive	5750	-	-	3,500	3,500	-	-	-
Out of Class	5896	-	32	-	-	-	-	-
Leave Buy Out	5897	1,622	-	11,400	12,100	-	-	-
Overtime	5899	4,915	2,387	6,000	6,000	-	-	-
Total Salaries		459,940	435,833	609,700	649,700	-	-	-
Taxes & Benefits								
Employer's FICA	5950	33,949	32,174	48,000	51,200	-	-	-
OR Paid Family Medical Leave	5952	902	1,682	2,400	2,600	-	-	-
Worker Compensation	5955	588	2,905	5,200	3,900	-	-	-
Health & Life Insurance	5965	140,845	135,477	157,000	150,075	-	-	-
Retirement	5970	175,107	174,529	190,800	169,946	-	-	-
Retirement - OPSRP	5971	-	-	-	6,981	-	-	-
VEBA	5980	8,855	8,280	13,200	9,660	-	-	-
Total Taxes & Benefits		360,245	355,046	416,600	394,362	-	-	-
Total Personal Services		820,185	790,879	1,026,300	1,044,062	-	-	-
Total Full-Time Equivalent		6.00	6.00	7.00	7.00	-	-	-
Materials & Services								
Office Supplies	6001	486	574	750	1,000	-	-	-
Non-Capital Equipment	6004	7,158	6,548	7,000	5,000	-	-	-
Operating Supplies	6005	-	-	240	200	-	-	-
Small Tools & Minor Equipment	6007	87	6	250	200	-	-	-
Computer Software & Licensing	6009	6,971	16,881	10,000	10,000	-	-	-
Computer Supplies	6011	1,439	564	2,500	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	-	-	-
Travel/Training/Mileage	7080	6,895	2,869	12,000	12,600	-	-	-
Consulting Services	7103	-	-	10,000	5,000	-	-	-
Contracted Services	7105	242	7,513	8,000	5,000	-	-	-
Legal	7110	-	-	500	500	-	-	-
R&M/Office Equipment	7601	458	-	500	500	-	-	-
R&M/Vehicles	7603	171	-	-	-	-	-	-
Misc Materials & Services	7899	-	-	-	-	-	-	-
Total Materials & Services		25,071	35,300	52,540	42,800	-	-	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Information Services	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	1,010	1,500	1,500			
Total Capital Outlay		1,459	1,010	1,500	1,500	-	-	-
Total IS Departmental Expenditures		846,715	827,190	1,080,340	1,088,362	-	-	-
IS Departmental Revenues minus Expenditures		(842,275)	(826,550)	(780,340)	(1,088,362)	-	-	-
IS Intercounty Expense	01221							
Materials & Services								
Office Supplies	6001	646	846	500	300			
Non-Capital Equipment	6004	28,678	54,283	25,000	20,000			
Operating Supplies	6005	140	332	500	1,000			
Computer Software & Licensing	6009	156,063	195,411	180,000	190,000			
Computer Supplies	6011	729	595	1,000	1,000			
Search & Rescue Equipment	6249	-	299	-	-			
Telephone	7007	187	113,541	115,000	100,000			
Network Fees	7012	17,989	22,228	40,000	40,000			
Contracted Services	7105	96,134	22,286	50,000	60,000			
Garbage Collection	7420	-	-	-	-			
R&M/Office Equipment	7601	-	19,951	40,000	30,000			
R&M/Equipment	7605	-	-	2,000	2,000			
Total Materials & Services		300,566	429,771	454,000	444,300	-	-	-
Capital Outlay								
Computers/Office Equipment	9020	-	1,844	400,000	-			
Buildings/Improvements	9040	-	-	-	75,000			
Total Capital Outlay		-	1,844	400,000	75,000	-	-	-
Total IS Intercounty Expenditures		300,566	431,614	854,000	519,300	-	-	-
IS Intercounty Revenues minus Expenditures		(299,615)	(431,614)	(854,000)	(519,300)	-	-	-
Total IS Revenues minus Expenditures		(1,141,890)	(1,258,164)	(1,634,340)	(1,607,662)	-	-	-
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	-	-	-
Total Materials & Services		325,636	465,071	506,540	487,100	-	-	-
Total Capital Outlay		1,459	2,854	401,500	76,500	-	-	-
Information Services Totals		1,147,281	1,258,804	1,934,340	1,607,662	-	-	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 010
Department: 01230

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
Departmental Revenue								
Federal Grants	4225	-	-	-	-			
Refunds & Reimbursements	4670	193	9,956	-	-			
Transfer from Transient Lodging Tax	4808	-	-	-	235,235			
Total Revenues		193	9,956	-	235,235	-	-	-
Departmental Expense								
Personal Services								
Salaries								
Management/Supervisory	5200	62,840	70,532	74,300	78,600			
Professional/Technical	5300	-	-	-	147,300			
Skilled/Service/Maintenance	5500	83,998	72,716	89,400	93,900			
AFSCME Incentive	5750	-	-	1,000	2,500			
Leave Buy Out	5897	-	4,486	3,200	6,200			
Total Salaries		146,838	147,734	167,900	328,500	-	-	-
Taxes & Benefits								
Employer's FICA	5950	10,878	10,961	13,400	26,100			
OR Paid Family Medical Leave	5952	295	573	700	1,300			
Worker Compensation	5955	3,200	3,910	5,000	7,600			
Health & Life Insurance	5965	48,801	46,952	49,400	110,661			
Retirement	5970	47,846	52,448	58,600	58,255			
Retirement - OPSRP	5971	-	-	-	8,100			
VEBA	5980	4,140	3,335	5,700	6,900			
Uniform Allowance	5990	675	795	800	970			
Total Taxes & Benefits		115,836	118,975	133,600	219,886	-	-	-
Total Personal Services		262,673	266,709	301,500	548,386	-	-	-
Total Full-Time Equivalent		3.00	3.00	3.00	5.00			
Materials & Services								
Office Supplies	6001	103	32	250	1,100			
Non-Capital Equipment	6004	-	-	-	-			
Small Tools & Minor Equipment	6007	1,694	539	2,500	2,000			
Computer Software & Licensing	6009	-	-	-	-			
Fuel & Lubricants	6030	1,030	780	1,000	800			
Printing & Advertising	7001	-	-	-	-			
Telephone	7007	1,228	112	-	-			
Travel/Training/Mileage	7080	-	-	3,100	1,700			
Contracted Services	7105	19,130	1,876	12,000	8,200			
Utilities	7410	24,450	23,239	29,000	29,000			
Water Fees	7415	1,906	1,837	2,500	2,500			
Sewer Fees	7416	1,812	1,759	3,000	3,000			
Garbage Collection	7420	5,314	4,938	6,500	6,500			
Heating Fuel	7425	42,327	21,926	32,000	25,000			
Janitorial Services	7430	-	-	500	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			
R&M/Building & Grounds	7450	70,175	68,350	83,250	78,440			
R&M/Office Equipment	7601	-	-	-	-			
R&M/Vehicles	7603	805	5,575	4,450	2,200			
R&M/Equipment	7605	-	-	500	500			
Permit Fees	7650	197	269	500	500			
Total Materials & Services		177,508	138,017	190,050	171,940	-	-	-
Total Expenditures		440,181	404,727	491,550	720,326	-	-	-
Custodian/Maintenance Revenues minus Expenditures		(439,988)	(394,771)	(491,550)	(485,091)	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Personal Services		262,673	266,709	301,500	548,386	-	-	-
Total Materials & Services		177,508	138,017	190,050	171,940	-	-	-
Facilities Totals		440,181	404,727	491,550	720,326	-	-	-

3/28/2025 Requested Budget

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 010
Department: 01240

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
Motorpool	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Departmental Revenue								
Refunds & Reimbursements	4670	-	-	-	-	-	-	-
Total Revenues		-	-	-	-	-	-	-
Departmental Expense								
Materials & Services								
Misc Materials & Services	7899	-	-	500	500	-	-	-
Total Materials & Services		-	-	500	500	-	-	-
Capital Outlay								
Computers/Office Equipment	9020	-	-	-	-	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-
Total Expenditures		-	-	500	500	-	-	-
Motorpool Revenues minus Expenditures		-	-	(500)	(500)	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Personal Services		-	-	-	-	-	-	-
Total Materials & Services		-	-	500	500	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-
Motorpool Totals		-	-	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	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			
Marijuana Tax	4246	63,401	63,856	50,000	50,000			
Cigarette Tax	4261	14,369	13,197	15,000	13,000			
Amusement Device Tax	4262	5,795	5,829	6,000	6,000			
Liquor Tax	4263	194,260	185,712	160,000	170,000			
Rent	4280	-	8,860	-	-			
Refunds & Reimbursements	4670	60,505	40,041	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	-	-	-
Intercounty/Insurance	4701	201,123	227,451	276,100	264,000	-	-	-
Transfer from Rev Stabilization	4815	-	-	1,200,000				
Total Revenues		2,683,487	2,975,421	3,835,580	2,644,880	-	-	-
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			
Non-Capital Equipment	6004	5,167	5,045	3,000	4,000			
Operating Supplies	6005	-	512	-	-			
Computer Software & Licensing	6009	16,961	19,679	25,000	25,000			
Printing & Advertising	7001	1,367	1,421	2,500	2,500			
Postage & Shipping	7005	32,744	32,616	40,000	40,000			
Telephone	7007	20,724	1,504	-	-			
Bank Fees	7013	317	284	1,000	1,000			
Insurance & Deductibles	7020	638,306	731,169	810,000	810,000			
Memberships & Dues	7050	2,093	1,299	2,500	2,800			
Professional Services	7101	86,530	91,400	90,000	95,000			
Contracted Services	7105	18,310	-	-	5,000			
Legal	7110	15,952	9,608	-	-			
R&M/Office Equipment	7601	3,218	3,463	4,000	4,000			
R&M/Vehicles	7603	-	-	-	-			
Permit Fees	7650	200	-	-	-			
Inactive Employee Insurance	7881	236,628	237,218	275,000	260,000			
Misc Materials & Services	7899	10,268	18,436	10,000	10,000			
Total Materials & Services		1,093,740	1,160,576	1,270,000	1,266,300	-	-	-
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	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
					Budget	Budget	Budget	Budget
Total Expenditures		1,133,455	1,160,576	1,770,000	1,266,300	-	-	-
General County Government Revenues minus Expenditures		1,550,032	1,814,845	2,065,580	1,378,580	-	-	-
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	-	-	-
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	-	-	-

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				
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				
Indirect Cost 120 DCD/Building	86,420	93,400	66,410	75,420				
Indirect Cost 132 Parks Operations	117,230	136,920	154,650	211,110				
Indirect Cost 142 Comm Corrections	67,840	75,870	74,510	75,290				
Indirect Cost 144 Court Security	2,000	2,000	2,000	2,000				
Indirect Cost 115 BPS	-	-	-	-				
Indirect Cost 145 Law Enforcement	-	-	-	-				
Indirect Cost 150 SB 1065	-	-	-	-				
Indirect Cost 152 TNT	1,450	1,250	790	940				
Indirect Cost 160 Road	225,030	245,200	303,440	283,420				
Indirect Cost 170 Health Svs Fund	576,330	680,390	703,730	715,320				
Indirect Cost 173 Mediation	620	900	370	720				
Indirect Cost 180 County Fair	56,110	75,660	81,320	103,010				
Indirect Cost 185 Library Fund	223,120	273,350	250,910	218,980				
Indirect Cost 190 Extension	1,900	2,000	3,260	2,710				
Indirect Cost 194 Veteran's Services	52,390	44,050	39,540	42,330				
Indirect Cost Building Improvement	-	-	-	-				
Indirect Cost 410 Solid Waste	72,590	86,780	109,320	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>	0	0	0	0

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
Schedule of Intercounty Insurance Revenue								
Ins Reimb 120 DCD/Building		8,229	9,800	10,100	10,100			
Ins Reimb 132 Parks		29,683	35,620	42,300	42,300			
Ins Reimb 160 Road		67,329	80,790	90,100	82,000			
Ins Reimb 170 Health		37,229	44,670	50,000	46,000			
Ins Reimb 185 Library		38,095	45,710	53,800	53,800			
Ins Reimb 190 4-H		200	2,000	2,000	2,000			
Ins Reimb 194 Veteran's Service		3,471	4,160	4,700	4,700			
Ins Reimb 410 Solid Waste		3,471	20,510	23,100	23,100			
Ins Reimb Museum		17,088	8,160					
		204,795	251,420	276,100	264,000	0	0	0

3/28/2025 Requested 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	9,700,000		
	Severance Tax	4009	-	-	-	-		
	Property Taxes - Current	4010	8,698,272	8,719,873	9,140,000	9,415,000		
	Property Taxes - Previous	4011	239,518	236,784	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		
	Watermaster **	4204	1,500	1,575	1,500	1,500		
	State Timber Revenue	4230	4,445,494	5,649,342	4,500,000	3,900,000		
	County Land Sales	4550	-	-	-	-		
	Miscellaneous Revenue	4690	11,023	23,883	5,000	5,000		
	Transfer from Building Improvement	4816	-	-	-	-		
	Interest	4699	244,451	602,385	350,000	400,000		
Total Revenues			13,701,640	15,299,467	14,246,500	13,971,500	-	-
Departmental Expense								
Materials & Services								
	Watermaster	7500	8,105	8,346	8,400	8,820		
	Misc Materials & Services	7899	-	-	-	-		
	Principle (Justice Facility Roof & Energy Improvements)	7890	345,000	250,000	260,000	265,000		
	Interest (Justice Facility Roof & Energy Improvements)	7891	39,564	33,390	27,100	20,540		
	Principle (Courthouse Annex)	7890	-	-	122,300	-		
	Interest (Courthouse Annex)	7891	-	-	138,600	-		
	Finance Expenses	7892	400	400	3,200	3,200		
	Tax Distribution	9101	-	-	160,000	-		
Total Materials & Services			393,069	292,136	719,600	297,560	-	-
Transfers								
	Transfer to Health Service (Support Public Hlth)	9814	250,000	287,500	287,500	287,500		
	Transfer to Computer Reserve	9823	225,000	100,000	100,000	50,000		
	Transfer to Vehicle Reserve	9822	9,932	105,000	72,000	57,600		
	Transfer to Revenue Stabilization	9875	-	-	-	-		
	Transfer to Building Improvement	9880	362,250	-	150,000	2,187,510		
	Transfer to Radio	9886	6,500	-	-	-		
Total Transfers Out			853,682	492,500	609,500	2,582,610	-	-
Total Non-Departmental Expenditures			1,246,751	784,636	1,329,100	2,880,170	-	-
Non-Departmental Revenues minus Expenditures			24,048,883	25,584,430	23,867,400	20,791,330	-	-
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	-	-
Total Transfers Out			853,682	492,500	609,500	2,582,610	-	-
Non-Departmental Totals			1,246,751	784,636	1,329,100	2,880,170	-	-

Current OMB Uniform Guidance Indirect Cost Allocation - \$981

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 010
Department: 01410

Contingency	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		-	-	-	-	-	-	-
Total Revenues		-	-	-	-	-	-	-
Departmental Expense								
Contingency								
Operating Contingency	9900	-	-	970,390	500,000			
Total Contingency		-	-	970,390	500,000	-	-	-
Unappropriated Ending Fund Balance								
Unappropriated Ending Fund Balance	9995	11,074,251	11,438,845	6,500,000	5,000,000			
Total Unappropriated Ending Fund Balance		11,074,251	11,438,845	6,500,000	5,000,000	-	-	-
Contingency Revenues minus Expenditures		(11,074,251)	(11,438,845)	(7,470,390)	(5,500,000)	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Contingency		-	-	970,390	500,000	-	-	-
Total Unappropriated Ending Fund Balance		11,074,251	11,438,845	6,500,000	5,000,000	-	-	-
Contingency Totals		11,074,251	11,438,845	7,470,390	5,500,000	-	-	-

TILLAMOOK COUNTY

FY2025-26

Annual Budget



Fund: 010
Department: 01500

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
Departmental Revenue								
Fines	4401	201,996	207,329	275,000	275,000			
Refunds & Reimbursements		-	-	-	-			
Total Revenues		201,996	207,329	275,000	275,000	-	-	-
Departmental Expense								
Personal Services								
Salaries								
Elected Official	5001	88,728	89,650	93,400	93,900			
Management/Supervisory	5200	67,881	73,190	79,400	83,800			
Administrative Clerical	5400	84,988	94,863	101,400	109,900			
Part-Time/Temporary	5600	2,731	1,737	3,800	-			
AFSCME Incentive	5750	-	-	1,000	2,000			
Out of Class	5896	-	-	-	-			
Leave Buy Out	5897	-	-	3,500	3,800			
Overtime	5899	-	57	500	500			
Total Salaries		244,328	259,497	283,000	293,900	-	-	-
Taxes & Benefits								
Employer's FICA	5950	17,956	19,087	22,500	23,300			
OR Paid Family Medical Leave	5952	489	998	1,200	1,200			
Worker Compensation	5955	284	274	1,000	700			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	77,988	82,485	79,600	84,896			
Retirement	5970	82,839	89,922	98,100	97,341			
Retirement - OPSRP	5971	-	-	-	-			
VEBA	5980	5,175	5,520	7,600	5,520			
Total Taxes & Benefits		184,731	198,286	210,000	212,957	-	-	-
Total Personal Services		429,058	457,783	493,000	506,857	-	-	-
Total Full-Time Equivalent		4.00	4.00	4.00	4.00			
Materials & Services								
Office Supplies	6001	1,238	1,343	1,500	1,500			
Non-Capital Equipment	6004	-	580	-	-			
Computer Supplies	6011	66	5,853	6,100	19,196			
Printing & Advertising	7001	-	94	200	200			
Books & Publications	7003	-	-	400	400			
Insurance & Deductibles	7020	122	100	150	150			
Memberships & Dues	7050	1,370	1,455	1,500	1,600			
Travel/Training/Mileage	7080	3,149	3,689	4,500	6,600			
Professional Services	7101	1	575	750	750			
Contracted Services	7105	525	243	300	300			
Prosecution Expense	7202	-	113	150	150			
R&M/Office Equipment	7601	1,816	-	1,150	1,150			
Rebates & Refunds	7880	602	575	100	100			
Misc Materials & Services	7899	5	-	-	-			
Total Materials & Services		8,894	14,619	16,800	32,096	-	-	-

TILLAMOOK COUNTY
 FY2025-26
 Annual Budget



		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				
Capital Outlay								
Computers/Office Equipment	9020	228	111	-	80,690	-	-	-
Total Capital Outlay		228	111	-	80,690	-	-	-
Total Expenditures		438,180	472,513	509,800	619,643	-	-	-
Justice Court Revenues minus Expenditures		(236,184)	(265,184)	(234,800)	(344,643)	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Personal Services		429,058	457,783	493,000	506,857	-	-	-
Total Materials & Services		8,894	14,619	16,800	32,096	-	-	-
Total Capital Outlay		228	111	-	80,690	-	-	-
Justice Court Totals		438,180	472,513	509,800	619,643	-	-	-

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

3/28/2025 Requested Budget

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	-	-	-
JCP/OYA Basic Services/FYE25	4250	14,397	50,230	30,900	33,200	-	-	-
JCP/OYA Diversion/FYE25	4250	14,262	6,384	26,300	28,200	-	-	-
OYA Flex Fund/FYE25	4250	-	-	1,250	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	-	-	-
Miscellaneous Revenue	4690	-	-	-	-	-	-	-
Total Revenues		75,407	126,831	112,850	106,400	-	-	-
Departmental Expense								
Personal Services								
Salaries								
Department Head	5100	85,247	91,911	99,800	109,500	-	-	-
Professional/Technical	5300	83,041	115,430	130,300	140,300	-	-	-
Administrative Clerical	5400	109,221	113,386	120,300	127,900	-	-	-
Part-Time/Temporary	5600	2,162	-	-	-	-	-	-
AFSCME Incentive	5750	-	-	2,000	2,500	-	-	-
Out of Class	5896	-	-	-	-	-	-	-
Leave Buy Out	5897	-	-	6,800	7,300	-	-	-
Overtime	5899	2,441	3,594	5,000	-	-	-	-
Total Salaries		282,112	324,321	364,200	387,500	-	-	-
Taxes & Benefits								
Employer's FICA	5950	20,620	23,639	28,600	30,800	-	-	-
OR Paid Family Medical Leave	5952	585	1,236	1,500	1,600	-	-	-
Worker Compensation	5955	4,624	5,652	8,200	8,700	-	-	-
Health & Life Insurance	5965	91,231	114,804	110,400	126,712	-	-	-
Retirement	5970	94,437	109,087	125,500	127,881	-	-	-
Retirement - OPSRP	5971	-	-	-	-	-	-	-
VEBA	5980	6,210	6,900	9,400	6,900	-	-	-
Total Taxes & Benefits		217,707	261,318	283,600	302,592	-	-	-
Total Personal Services		499,819	585,639	647,800	690,092	-	-	-
Total Full-Time Equivalent		5.00	5.00	5.00	5.00	-	-	-
Materials & Services								
Office Supplies	6001	776	1,145	1,500	1,500	-	-	-
Non-Capital Equipment	6004	1,558	-	3,600	3,000	-	-	-
Computer Software & Licensing	6009	-	-	1,200	-	-	-	-
Fuel & Lubricants	6030	839	1,019	2,000	2,200	-	-	-
Printing & Advertising	7001	-	-	100	100	-	-	-
Books & Publications	7003	-	527	600	600	-	-	-
Telephone	7007	25	-	-	-	-	-	-
Memberships & Dues	7050	912	948	1,000	1,000	-	-	-
Travel/Training/Mileage	7080	4,246	3,017	5,000	5,000	-	-	-
Contracted Services	7105	12,446	2,351	23,000	23,000	-	-	-
Witnesses	7201	-	-	100	100	-	-	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Juvenile Department	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
Lab Tests	7210	-	367	1,000	1,000			
Detention Contract	7224	38,516	64,668	76,650	87,400			
R&M/Office Equipment	7601	1,252	-	-	-			
R&M/Vehicles	7603	2,026	318	2,500	2,500			
Misc Materials & Services	7899	4,006	3,303	8,000	8,000			
Total Materials & Services		66,602	77,662	126,250	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	-	-	-
Juvenile Revenues minus Expenditures		(492,863)	(538,218)	(663,100)	(719,092)	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Personal Services		499,819	585,639	647,800	690,092	-	-	-
Total Materials & Services		66,602	77,662	126,250	135,400	-	-	-
Total Capital Outlay		1,850	1,748	1,900	-	-	-	-
Juvenile Totals		568,270	665,049	775,950	825,492	-	-	-

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			
DA/Victims Assistance	4272	79,175	18,917	31,000	32,500			
Refunds & Reimbursements	4670	0	406	-	-			
Miscellaneous Revenue	4690	144	-	-	-			
Subtotal - Victims Assistance	01522	157,183	99,419	133,900	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	-	-	-
District Attorney Expense 01520								
Personal Services								
Salaries								
Management/Supervisory	5200	77,462	197,724	210,300	218,700			
Professional/Technical	5300	242,119	214,409	274,400	386,400			
Administrative/Clerical	5400	93,555	103,917	111,700	120,700			
Part-Time/Temporary	5600	-	-	-	-			
AFSCME Incentive	5750	-	-	1,000	4,500			
DA Supplement	5895	17,212	17,632	18,200	18,200			
Out of Class	5896	-	163	-	-			
Leave Buy Out	5897	12,189	8,036	11,500	14,000			
Overtime	5899	-	-	-	-			
Total Salaries		442,537	541,879	627,100	762,500	-	-	-
Taxes & Benefits								
Employer's FICA	5950	33,005	40,500	50,000	60,800			
OR Paid Family Medical Leave	5952	852	2,118	2,500	3,000			
Worker Compensation	5955	562	613	1,400	1,600			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	98,552	103,303	127,500	184,493			
Retirement	5970	177,899	188,096	213,500	167,948			
Retirement - OPSRP	5970	-	-	-	21,752			
VEBA	5980	8,050	8,970	13,200	11,040			
Total Taxes & Benefits		318,920	343,600	408,100	450,634	-	-	-
Total Personal Services		761,456	885,479	1,035,200	1,213,134	-	-	-
Total Full-Time Equivalent		6	7	7.00	8.00			
Materials & Services								
Office Supplies	6001	3,216	1,359	3,000	2,000			
Non-Capital Equipment	6004	-	-	-	-			
Computer Software & Licensing	6009	403	301	450	-			

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
Printing & Advertising	7001	594	30	-	-			
Books & Publications	7003	804	1,354	1,200	1,300			
Postage & Shipping	7005	27	-	100	50			
Telephone	7007	540	139	-	-			
Insurance & Deductibles	7020	18	6,584	3,300	3,300			
Memberships & Dues	7050	2,493	3,742	4,100	2,600			
Travel/Training/Mileage	7080	5,577	8,674	7,000	7,300			
Contracted Services	7105	51	294	1,000	-			
Medical Examiner	7150	58,856	47,539	67,000	67,000			
Witnesses	7201	1,098	1,135	6,000	3,000			
Prosecution Expense	7202	1,688	6,196	15,000	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	-	-	-
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	-	-	-
District Attorney Revenues minus Expenditures		(840,463)	(964,929)	(1,143,350)	(1,309,684)	-	-	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



District Attorney	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
Victim Assistance Expense	01522							
Personal Services								
Salaries								
Administrative/Clerical	5400	98,649	99,513	115,300	120,400			
Part-Time/Temporary	5600	9,961	-	-	-			
AFSCME Incentive	5750	-	-	1,000	1,000			
Out of Class	5896	-	-	-	-			
Leave Buy Out	5897	-	-	2,300	2,400			
Overtime	5899	241	-	-	-			
Total Salaries		108,851	99,513	118,600	123,800	-	-	-
Taxes & Benefits								
Employer's FICA	5950	7,576	6,851	9,400	9,900			
OR Paid Family Medical Leave	5952	198	358	500	500			
Worker Compensation	5955	126	126	300	300			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	46,538	48,583	46,900	42,393			
Retirement	5970	36,310	36,340	41,300	40,687			
Retirement - OPSRP	5971	-	-	-	-			
VEBA	5980	2,760	2,760	3,800	2,760			
Total Taxes & Benefits		93,508	95,019	102,200	96,540	-	-	-
Total Personal Services		202,359	194,532	220,800	220,340	-	-	-
Total Full-Time Equivalent		2.00	2.00	2.00	2.00			
Materials & Services								
Office Supplies	6001	1,588	5,332	600	600			
Non-Capital Equipment	6004	1,315	159	300	-			
Computer Software & Licensing	6009	-	-	750	600			
Printing & Advertising	7001	35	-	-	-			
Postage & Shipping	7005	-	-	200	200			
Telephone	7007	172	-	-	-			
Insurance & Deductibles	7020	5	-	-	-			
Travel/Training/Mileage	7080	2,320	1,923	4,650	1,500			
Professional Services	7101	-	50	-	-			
Contracted Services	7105	3,982	2,592	3,980	2,600			
Prosecution Expense	7202	-	-	100	100			
VOCA Emergency Assistance	7223	-	-	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	-	-	-
Total Victims Assistance Expenditures		213,166	204,688	233,280	226,440	-	-	-
Victims Assistance Revenues minus Expenditures		(55,983)	(105,269)	(99,380)	(108,040)	-	-	-

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
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				
R&M/Building & Grounds	7450	149	-	-				
Misc Materials & Services	7899	-	-	4,000				
Total Materials & Services		84,284	129,683	275,700	-	-	-	-
Total CAMI Expenditures		84,284	129,683	275,700	-	-	-	-
Total CAMI Revenues minus Expenditures		2,144	(18,534)	(137,780)	-	-	-	-
Total District Attorney Revenues minus Expenditures		(894,302)	(1,088,732)	(1,380,510)	(1,417,724)	-	-	-
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	-	-	-
Total Materials & Services		172,269	217,541	396,330	102,650	-	-	-
Total Capital Outlay		1,850	1,748	-	-	-	-	-
District Attorney Totals		1,137,935	1,299,300	1,652,330	1,536,124	-	-	-

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			
Bullet Proof Vest Grant FYE25	4225	4,462	2,442	5,000	5,000			
TC Women's Resource Center Grant/FYE25	4225	60,522	60,774	60,000	65,000			
Traffic Safety Grant/FYE25	4225	2,018	2,425	3,000	5,000			
USFS Deputy Contract/FYE25	4225	36,164	28,713	55,800	47,700			
ATV/Sandlake/FYE25	4250	29,675	49,736	55,800	74,350			
ATV/State Forest/FYE25	4250	158,233	126,571	170,000	227,950			
Resilience Hub Grant	4250	-	-	160,000	160,000			
State Deputy Contract	4267	138,898	191,330	170,000	272,000			
Local/Community Funding	4290	8,745	2,000	1,000	1,000			
Sheriff Fees	4331	95,275	61,999	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			
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			
Miscellaneous Revenue	4690	1,062	42	2,000	2,000			
Sale of Assets	4695	-	9,150	10,000	15,000			
Intercounty/CAMI	4707	-	-	6,700	-			
Intercounty/Sheriff	4713	15,796	20,190	30,000	60,000			
Transfer from Trasant Lodging Tax	4808	-	-	-	10,000			
Transfer from Workforce House/STR Support	4828	-	-	154,870	154,870			
Subtotal - Sheriff/Criminal	01530	892,528	963,844	1,559,170	1,654,870	-	-	-
HB 2562 Fines	4207	27,103	30,095	30,000	30,000			
Coronavirus Relief Fund	4225	1,615	823	-	-			
Rent	4280	38,957	35,711	40,000	40,000			
Sheriff Fees	4331	733	-	-	-			
Fines	4401	3,483	3,196	-	-			
SB1065 Fines	4410	972	1,044	1,200	1,200			
Restitution	4615	1,144	6,579	4,000	6,000			
Refunds & Reimbursements	4670	23,360	1,250	500	500			
Miscellaneous Revenue	4690	1,400	7,159	8,000	8,000			
Intercounty/Work Crew	4702	-	-	-	-			
Intercounty/Sanction Beds	4710	31,000	50,000	100,000	100,000			
Intercounty/DOC 1145 Services	4711	200,000	50,000	100,000	100,000			
Intercounty/Rent	4715	10,000	5,000	-	10,000			
Intercounty/Jail Programs	4717	-	31,636	120,000	120,000			
Transfer from Court Security	4814	50,000	50,000	25,000	25,000			
Subtotal - Sheriff/Jail	01531	389,767	272,493	428,700	440,700	-	-	-
Bullet Proof Vest Grant FYE25	4225	-	812	-	-			
Marine Safety Grant/FYE25	4250	191,688	169,300	268,000	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	-	-	-
Total Revenues		1,519,718	1,406,449	2,255,870	2,310,570	-	-	-

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			
Management/Supervisory	5200	72,167	79,758	88,400	132,700			
Professional/Technical	5300	1,275,162	1,459,896	1,756,900	1,925,900			
Administrative/Clerical	5400	205,321	202,385	240,800	264,600			
Part-Time/Temporary	5600	79,562	65,366	137,340	90,000			
AFSCME Incentive	5750	-	-	500	500			
Teamster Incentive	5755	15,000	-	11,500	11,500			
Leave Buy Out	5897	24,161	27,611	40,200	44,700			
Contract Overtime	5898	2,144	3,714	20,000	20,000			
Overtime	5899	126,837	136,893	110,000	140,000			
Total Salaries		1,916,287	2,093,101	2,528,040	2,758,900	-	-	-
Taxes & Benefits								
Employer's FICA	5950	146,542	159,963	180,000	211,000			
OR Paid Family Medical Leave	5952	3,751	8,364	8,900	10,460			
Worker Compensation	5955	41,097	39,781	70,300	77,400			
Unemployment	5960	703	-	-	-			
Health & Life Insurance	5965	467,757	508,498	592,300	637,504			
Retirement	5970	618,037	704,630	763,200	731,668			
Retirement - OPSRP	5971	-	-	-	23,752			
VEBA	5980	30,215	31,370	39,800	40,020			
Uniform Allowance	5990	11,703	12,432	11,800	16,500			
Total Taxes & Benefits		1,319,805	1,465,038	1,666,300	1,748,305	-	-	-
Total Personal Services		3,236,093	3,558,140	4,194,340	4,507,205	-	-	-
Total Full-Time Equivalent		24.75	26.75	28.75	29.00			
Materials & Services								
Office Supplies	6001	10,957	6,659	14,100	14,100			
Non-Capital Equipment	6004	15,117	1,058	10,000	10,000			
Operating Supplies	6005	12,599	16,744	10,000	10,000			
Small Tools & Minor Equipment	6007	-	933	500	500			
Computer Software & Licensing	6009	34,876	40,791	50,000	50,000			
Computer Supplies	6011	1,868	1,213	3,200	3,200			
Fuel & Lubricants	6030	101,943	101,616	140,000	140,000			
Search & Rescue Equipment	6249	2,363	6,033	4,000	4,000			
Criminal Equipment	6250	88,327	170,686	116,000	176,000			
Uniforms	6251	12,074	19,700	25,000	25,000			
Printing & Advertising	7001	176	804	2,000	2,000			
Books & Publications	7003	4,827	6,504	14,000	14,000			
Postage & Shipping	7005	1,773	1,951	2,100	2,100			
Telephone	7007	23,819	3,385	5,000	5,000			
Bank Fees	7013	460	120	1,000	1,000			
Insurance & Deductibles	7020	16	-	-	-			
Memberships & Dues	7050	742	709	1,000	1,000			
Travel/Training/Mileage	7080	13,414	19,356	25,000	30,000			
Professional Services	7101	5,888	7,794	7,000	9,000			
Contracted Services	7105	-	2,355	5,000	5,000			
Legal	7110	-	3,736	1,000	2,500			
Employee Assistance	7175	386	68	1,000	1,000			
Employee Recognition	7176	-	-	100	250			
Medical Services	7211	-	381	500	500			
R&M/Building & Grounds	7450	235	27	-	-			
R&M/Office Equipment	7601	7,224	71	4,000	4,000			
R&M/Vehicles	7603	74,065	59,492	85,000	90,000			
R&M/Equipment	7605	148	546	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		
	Tow Abandoned Vehicles	7831	6,796	3,797	5,000	5,000		
	Inactive Employee Insurance	7881	-	-	5,000	5,000		
	Misc Materials & Services	7899	8,944	8,996	10,000	10,000		
Total Materials & Services			430,104	486,714	548,700	622,450	-	-
Capital Outlay								
	Computers/Office Equipment	9020	1,850	1,748	2,400	-		
	Vehicles	9030	-	170,646	136,600	154,000		
	Machinery/Equipment	9035	2,092	-	-	-		
Total Capital Outlay			3,943	172,394	139,000	154,000	-	-
Total Sheriff/Criminal Expenditures			3,670,140	4,217,247	4,882,040	5,283,655	-	-
Sheriff/Criminal Revenues minus Expenditures			(2,777,612)	(3,253,403)	(3,322,870)	(3,628,785)	-	-
Sheriff/Jail Expense	01531							
Personal Services								
Salaries								
	Management/Supervisory	5200	86,398	96,261	105,800	119,200		
	Professional/Technical	5300	881,071	1,121,651	1,499,600	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		
	AFSCME Incentive	5750	-	-	300	300		
	Teamster Incentive	5755	10,500	-	10,500	10,500		
	Leave Buy Out	5897	15,689	34,652	32,200	44,700		
	Overtime	5899	161,571	138,867	150,000	180,000		
Total Salaries			1,388,309	1,574,877	2,004,300	2,192,900	-	-
Taxes & Benefits								
	Employer's FICA	5950	104,848	119,649	136,800	164,300		
	OR Paid Family Medical Leave	5952	2,803	6,256	6,800	8,120		
	Worker Compensation	5955	31,659	29,389	56,600	61,400		
	Unemployment	5960	-	-	-	-		
	Health & Life Insurance	5965	315,456	382,805	496,000	560,384		
	Retirement	5970	431,281	506,303	544,500	462,017		
	Retirement - OPSRP	5971	-	-	-	44,932		
	VEBA	5980	21,500	23,600	32,200	33,120		
	Uniform Allowance	5990	8,954	10,620	11,300	17,250		
Total Taxes & Benefits			916,501	1,078,623	1,284,200	1,351,523	-	-
Total Personal Services			2,304,810	2,653,501	3,288,500	3,544,423	-	-
Total Full-Time Equivalent			19.50	20.00	24.00	24.00		
Materials & Services								
	Office Supplies	6001	4,246	3,894	7,000	7,000		
	Non-Capital Equipment	6004	2,688	1,852	3,000	3,000		
	Operating Supplies	6005	9,323	12,635	12,000	18,000		
	Small Tools & Minor Equipment	6007	-	360	750	750		
	Computer Software & Licensing	6009	15,836	16,651	20,000	20,000		
	Computer Supplies	6011	56	60	500	500		
	Fuel & Lubricants	6030	5,106	3,312	5,000	5,000		
	Search & Rescue Equipment	6249	-	199	-	-		
	Criminal Equipment	6250	41,280	17,148	24,000	24,000		
	Uniforms	6251	14,297	18,765	16,000	18,000		
	Prisoners' Board	6260	136,012	141,036	160,000	275,000		
	Jail Clothing	6261	6,580	8,626	5,000	2,500		
	Printing & Advertising	7001	104	168	600	600		
	Books & Publications	7003	5,117	6,303	4,000	4,000		
	Postage & Shipping	7005	1,323	840	1,500	1,500		

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Sheriff/Criminal/Jail/Marine	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
Telephone	7007	6,845	1,669	500	1,500			
Network Fees	7012	250	860	-	600			
Insurance & Deductibles	7020	32	-	-	-			
Memberships & Dues	7050	40	367	500	500			
Travel/Training/Mileage	7080	8,641	3,129	9,500	9,500			
Professional Services	7101	7,721	6,204	6,000	8,000			
Contracted Services	7105	37,258	31,861	75,400	75,400			
Employee Assistance	7175	1,010	68	3,000	3,000			
Employee Recognition	7176	-	-	100	200			
Medical Services	7211	280,999	303,161	320,000	380,000			
Utilities	7410	67,142	55,422	67,000	67,000			
Water Fees	7415	18,772	21,250	25,000	25,000			
Sewer Fees	7416	15,038	18,623	18,500	18,500			
Garbage Collection	7420	11,204	12,818	15,000	15,000			
Heating Fuel	7425	4,465	7,801	8,000	8,000			
Janitorial Services	7430	18,817	16,815	30,000	21,000			
Janitorial Supplies	7431	15,609	14,560	20,000	20,000			
R&M/Building & Grounds	7450	190,019	101,169	127,500	135,000			
R&M/Office Equipment	7601	2,705	2,263	4,000	4,000			
R&M/Vehicles	7603	4,657	3,942	5,000	5,000			
R&M/Equipment	7605	20,478	37,090	10,000	10,000			
Equipment Rental	7610	2,113	2,100	3,200	3,200			
Permit Fees	7650	-	-	100	250			
Chemical Toilets	7704	1,204	1,310	2,000	2,000			
Inactive Employee Insurance	7881	21,600	22,500	22,500	22,500			
Misc Materials & Services	7899	1,339	1,032	1,500	1,500			
Total Materials & Services		979,925	897,861	1,033,650	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	-	-	-
Sheriff/Jail Revenues minus Expenditures		(2,903,398)	(3,278,868)	(4,053,450)	(4,320,223)	-	-	-
Sheriff/Marine Expense	01533							
Personal Services								
Salaries								
Professional/Technical	5300	66,852	70,776	146,200	159,500			
Part-Time/Temporary	5600	15,632	1,831	31,000	26,000			
Teamster Incentive	5755	750	-	1,000	1,000			
Leave Buy Out	5897	-	-	2,900	3,100			
Overtime	5899	8,402	7,071	10,000	10,000			
Total Salaries		91,636	79,679	191,100	199,600	-	-	-
Taxes & Benefits								
Employer's FICA	5950	6,987	6,026	12,000	13,800			
OR Paid Family Medical Leave	5952	153	315	600	740			
Worker Compensation	5955	4,216	4,029	4,900	5,300			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	18,723	19,659	40,700	45,308			
Retirement	5970	44,052	43,705	40,100	27,430			
Retirement - OPSRP	5971	-	-	-	6,317			
VEBA	5980	1,200	1,200	2,400	2,760			

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
Sheriff/Criminal/Jail/Marine								
Uniform Allowance	5990	564	564	1,200	1,500			
Total Taxes & Benefits		75,895	75,499	101,900	103,155	-	-	-
Total Personal Services		167,531	155,177	293,000	302,755	-	-	-
Total Full-Time Equivalent		1.00	1.00	2.00	2.00			
Materials & Services								
Office Supplies	6001	-	-	100	100			
Non-Capital Equipment	6004	-	-	100	100			
Operating Supplies	6005	65	-	1,000	1,000			
Fuel & Lubricants	6030	7,723	6,404	16,000	12,000			
Search & Rescue Equipment	6246	-	-	-	-			
Criminal Equipment	6250	2,200	4,535	3,000	3,000			
Uniforms	6251	658	1,930	1,000	1,000			
Printing & Advertising	7001	100	-	-	-			
Postage & Shipping	7005	-	-	-	-			
Telephone	7007	548	46	-	-			
Memberships & Dues	7050	-	-	50	50			
Travel/Training/Mileage	7080	784	1,703	2,500	2,500			
R&M/Vehicles	7603	2,045	175	8,000	8,000			
R&M/Equipment	7605	4,227	336	4,000	4,000			
Inactive Employee Insurance	7881	15,870	15,000	18,000	18,000			
Misc. Material & Services	7899	-	-	-	-			
Total Materials & Services		34,220	30,131	53,750	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	-	-	-
Sheriff/Marine Revenues minus Expenditures		35,673	(15,197)	(78,750)	(137,505)	-	-	-
Total Sheriff Revenues minus Expenditures		(5,659,784)	(6,585,033)	(7,455,070)	(8,086,513)	-	-	-
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	-	-	-
Total Materials & Services		1,444,250	1,414,706	1,636,100	1,888,700	-	-	-
Total Capital Outlay		26,820	209,959	299,000	154,000	-	-	-
Sheriff - Criminal/Jail/Marine Totals		7,179,502	7,991,482	9,710,940	10,397,083	-	-	-

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

TILLAMOOK COUNTY
FY2025-26 Annual Budget



		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	Budget	Budget	Budget	Budget
R&M/Equipment	7605	208	-	6,000	6,000			
Equipment Rental	7610	-	-	500	500			
Storage Rental	7611	-	-	-	-			
Emergency Situations	7832	-	-	500	500			
Rebates & Refunds	7880	-	-	-	-			
Misc Materials & Services/CERT	7899	2,413	2,595	5,000	5,000			
Total Materials & Services		68,635	62,781	92,200	126,700	-	-	-
Capital Outlay								
Machinery/Equipment	9035	17,745	-	-	-			
Buildings/Improvements	9040	-	8,000	8,000	8,000			
Total Capital Outlay		17,745	8,000	8,000	8,000	-	-	-
Total Expenditures		248,550	247,470	291,900	284,587	-	-	-
Emergency Management Revenues minus Expenditures		(191,663)	(194,914)	(212,200)	(205,387)	-	-	-

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

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

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

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Communications Department	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	-	-	-	-	-	-	-
Vehicle	9030	-	-	66,500	-	-	-	-
Machinery/Equipment	9035	-	-	15,500	5,500	-	-	-
Total Capital Outlay		-	-	82,000	5,500	-	-	-
Total Expenditures		273,524	173,771	337,180	259,427	-	-	-
Communications Revenues minus Expenditures		(267,503)	(168,464)	(328,360)	(250,607)	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Personal Services		114,591	88,852	129,600	134,597	-	-	-
Total Materials & Services		158,933	84,919	125,580	119,330	-	-	-
Total Capital Outlay		-	-	82,000	5,500	-	-	-
Communications Total		273,524	173,771	337,180	259,427	-	-	-

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

3/28/2025 Requested Budget

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	-	-	-
Total Materials & Services		4,837	1,285	5,000	5,000	-	-	-
Total Mental Health Expenses		4,837	1,285	5,000	5,000	-	-	-
Mental Health Services Revenues minus Expenditures		(4,837)	(1,285)	(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	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-
Mental Health Services Totals		4,837	1,285	5,000	5,000	-	-	-

3/28/2025 Requested Budget

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
	Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
				Budget	Budget	Budget	Budget
Resources							
Beginning Fund Balance	11,593,993	11,069,599	10,950,000	9,700,000	-	-	-
Revenues	19,635,063	21,500,291	21,853,150	21,577,915	-	-	-
Transfers In	310,072	300,705	1,501,000	312,000	-	-	-
Total Resources	<u>31,539,128</u>	<u>32,870,595</u>	<u>34,304,150</u>	<u>31,589,915</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures							
Personnel Services	14,427,395	15,625,891	18,355,240	19,405,909	-	-	-
Materials & Services	5,068,655	5,077,292	6,547,720	6,353,496	-	-	-
Capital Expenditures	115,145	236,066	821,300	333,790	-	-	-
Transfers Out	853,682	492,500	1,109,500	2,582,610	-	-	-
Total Expenditures	<u>20,464,877</u>	<u>21,431,749</u>	<u>26,833,760</u>	<u>28,675,805</u>	<u>-</u>	<u>-</u>	<u>-</u>
Reserves							
Contingency	-	-	970,390	500,000	-	-	-
Unappropriated	11,074,251	11,438,845	6,500,000	5,000,000	-	-	-
Total Reserves	<u>11,074,251</u>	<u>11,438,845</u>	<u>7,470,390</u>	<u>5,500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Full Time Equivalent Employees	121.81	122.81	134.46	135.56	-	-	-
Income - Includes Cash	31,539,128	32,870,595	34,304,150	31,589,915	-	-	-
Expense	20,464,877	21,431,749	26,833,760	28,675,805	-	-	-
June Year End Cash Balance	11,074,251	11,438,846	7,470,390	2,914,110	-	-	-
Would reduce cash by	519,742	(369,246)	3,479,610	6,785,890	-	-	-

3/28/25 Requested Budget

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 100
Department: 10000

Mitigation Grant	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 Fund Balance	4000	129,980	111,597	103,490	45,680			
Federal Grants	4225	-	-	-	-			
State Grants	4250	-	-	4,139,000	3,935,520			
Local/Community Funding	4290	-	-	1,000	-			
Refunds & Reimbursements	4670	-	1,098	-	-			
Interest	4699	-	-	-	-			
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Total Revenues		129,980	112,694	4,243,490	3,981,200	-	-	-
<hr/>								
Departmental Expense								
Materials & Services								
Printing & Advertising	7001	-	-	500	-			
Postage & Shipping	7005	-	-	-	-			
Contracted Services	7105	16,100	9,200	772,490	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	-	-	-
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Capital Outlay								
Buildings/Improvements	9040	-	-	3,469,000	3,935,520			
Total Capital Outlay		-	-	3,469,000	3,935,520	-	-	-
<hr/>								
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	111,597	103,494	-	-	-	-	-
Total Unapp Ending Fund Bal		111,597	103,494	-	-	-	-	-
<hr/>								
Total Expenditures		129,980	112,694	4,243,490	3,981,200	-	-	-
<hr/>								
Mitigation Grant Revenues minus Expenditures		(0)	-	-	-	-	-	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Mitigation Grant	Account No.	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
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		18,383	9,200	774,490	45,680	-	-	-
Total Capital Outlay		-	-	3,469,000	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		<u>129,980</u>	<u>112,694</u>	<u>4,243,490</u>	<u>3,981,200</u>	<u>-</u>	<u>-</u>	<u>-</u>

FY 03/04 and forward, fund accounts for grant funds related to the Corps of Engineers Feasibility Study

FY 07/08 Fund renamed to Mitigation Grants - Accounts for grants related to Corps of Engineers Feasibility Study and FEMA Mitigation Grants previously recorded in Department of Community Development

FY 07/08 Beginning of Oregon Solutions Projects - Funding \$500,000 in 07/08 and \$500,000 in 08/09

FY 08/09 continuation of Corps of Engineers Feasibility Study projects, FEMA Mitigation Grants and Oregon Solutions Projects

FY 09/10 continuation of Corps of Engineers Feasibility Study projects, FEMA Mitigation Grants and Oregon Solutions Projects

Current OMB Uniform Guidance Indirect Cost Allocation - \$0

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
Video Lottery	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Departmental Revenue								
Beginning Fund Balance	4000	244,303	307,926	320,000	324,000			
Video Lottery	4240	278,388	301,033	230,000	260,000			
Interest	4699	4,745	14,193	1,000	5,000			
Total Revenues		527,436	623,151	551,000	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			
Indirect Cost Allocation	8001	1,510	2,910	1,290	630			
Total Materials & Services		109,510	150,910	169,940	148,630	-	-	-
Capital Outlay								
Buildings/Improvements	9040	-	-	35,000	256,150			
Total Capital Outlay		-	-	35,000	256,150	-	-	-
Transfers Out								
Transfer to GF/DCD	9800	110,000	121,000	121,000	122,000			
Total Transfers Out		110,000	121,000	121,000	122,000	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	307,926	351,241	225,060	62,220			
Total Unapp Ending Fund Bal		307,926	351,241	225,060	62,220	-	-	-
Total Expenditures		527,436	623,151	551,000	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	-	-	-
Total Capital Outlay	-	-	35,000	256,150	-	-	-
Total Transfers Out	110,000	121,000	121,000	122,000	-	-	-
Total Unappropriated Ending Fund Balance	<u>307,926</u>	<u>351,241</u>	<u>225,060</u>	<u>62,220</u>	-	-	-
Video Lottery Totals	527,436	623,151	551,000	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
Forest Timber Trust	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Departmental Revenue								
Beginning Fund Balance	4000	55,104	(4,893)	-	26,000			
State Timber Revenue	4230	100,500	86,000	59,000	23,420			
Total Revenues		155,604	81,107	59,000	49,420	-	-	-
Departmental Expense								
Materials & Services								
Memberships & Dues	7050	34,514	20,490	28,000	22,620			
Travel/Training/Mileage	7080	-	100	-	1,800			
Contracted Services	7105	-	-	5,000	5,000			
Legal	7110	125,983	41,788	25,000	20,000			
Misc. Materials & Services	7899	-	-	1,000	-			
Total Materials & Services		160,497	62,378	59,000	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	-	-	-
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	-	-	-
Total Unappropriated Ending Fund Balance		(4,893)	18,729	-	-	-	-	-
Forest Timber Trust Totals		155,604	81,107	59,000	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
Federal Title III		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Departmental Revenue								
Beginning Fund Balance	4000	233,881	162,521	138,370	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			
Total Revenues		307,955	261,496	199,370	178,583	-	-	-
Departmental Expense								
Materials & Services								
Printing & Advertising	7001	786	239	300	300			
Federal Title III (Categories 1-6)	7907	144,648	79,940	199,070	178,283			
Total Materials & Services		145,434	80,179	199,370	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	-	-	-
Federal Title III Revenues minus Expenditures		-	-	-	-	-	-	-

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
Juvenile Trust		Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Departmental Revenue								
Beginning Fund Balance	4000	19,942	20,918	21,000	22,000			
Restitution	4615	675	1,500	500	500			
Miscellaneous Revenue	4690	-	-	-	-			
Interest	4699	301	912	200	300			
Total Revenues		20,918	23,331	21,700	22,800	-	-	-
Departmental Expense								
Materials & Services								
Victim Restitution	7827	-	-	11,000	1,000			
Total Materials & Services		-	-	11,000	1,000	-	-	-
Operating Contingency								
Operating Contingency	9900	-	-	10,700	21,800			
Total Contingency		-	-	10,700	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	-	-	-
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	-	-	-
Total Operating Contingency		-	-	10,700	21,800	-	-	-
Total Unappropriated Ending Fund Balance		20,918	23,331	-	-	-	-	-
Juvenile Trust Totals		20,918	23,331	21,700	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
Law Library	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Departmental Revenue								
Beginning Fund Balance	4000	110,363	111,711	120,000	145,000			
Fees	4301	22,785	28,491	28,500	28,500			
Miscellaneous Revenue	4690	-	-	-				
Total Revenues		133,149	140,203	148,500	173,500	-	-	-
Departmental Expense								
Materials & Services								
Computer Software & Licensing	6009	20,997	11,240	12,000	12,000			
Books & Publications	7003	440	440	23,000	20,000			
Contracted Services	7105	-	-	-	10,000			
Total Materials & Services		21,437	11,680	35,000	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			
Total Unapp Ending Fund Bal		111,711	128,523	113,500	131,500	-	-	-
Total Expenditures		133,149	140,203	148,500	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	-	-	-
Total Operating Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		111,711	128,523	113,500	131,500	-	-	-
Law Library Totals		133,149	140,203	148,500	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

Sheriff Trust	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 Fund Balance	4000	125,890	141,715	135,000	193,000			
Donations	4269	-	-	-	-			
Local/Community Funding	4290	-	-	-	-			
TCSO Search & Rescue Program	4335	52,819	37,341	20,000	35,000			
Refunds & Reimbursements	4670	375	-	-	-			
Miscellaneous Revenue	4690	-	-	-	-			
Interest	4699	1,588	5,910	5,000	7,000			
Total Revenues		180,672	184,966	160,000	235,000	-	-	-
Departmental Expense								
Materials & Services								
Operating Supplies	6005	52	903	-	5,000			
Fuel & Lubricants	6030	59	65	-	200			
Search & Rescue Program	6247	7,755	3,597	35,000	35,000			
Search & Rescue Equipment	6249	4,298	2,231	47,500	47,500			
Criminal Equipment	6250	1,450	-	-	-			
Uniforms	6251	12,281	-	-	7,500			
Printing & Advertising	7001	40	118	-	-			
Books & Publications	7003	-	-	1,000	1,000			
Memberships & Dues	7050	-	20	-	-			
Travel/Training/Mileage	7080	10,736	3,660	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			
Total Materials & Services		38,956	11,763	94,000	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			
Total Unapp Ending Fund Bal		141,715	173,203	66,000	128,300	-	-	-
Total Expenditures		180,672	184,966	160,000	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	-	-	-
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>-</u>	<u>-</u>	<u>-</u>
Sheriff Trust Totals		<u>180,672</u>	<u>184,966</u>	<u>160,000</u>	<u>235,000</u>	<u>-</u>	<u>-</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

3/28/2025 Requested Budget

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 111
Department: 11100

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
Transient Lodging Tax	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted 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			
Interest	4699	39,653	140,623	6,000	140,000			
Total Revenues		8,763,068	10,285,575	7,006,000	7,140,000	-	-	-
Departmental Expense								
Materials & Services								
Computer Software & Licensing	6006	-	-	-	34,000			
Printing & Advertising	7001	163	136	-				
Contracted Services (TCVA)	7105	1,580,200	1,369,160	2,217,060	2,102,650			
Contracted Services (Promotion-PCNV)	7105	50,000	-	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			
Total Materials & Services		1,670,557	1,425,042	2,277,510	2,163,650	-	-	-
Transfers Out								
Transfer to GF (admin fees)	9800	150,072	129,705	155,000	155,000			
Transfer to Road Fund (Less GF Exp)	9810	2,188,165	2,159,271	1,945,000	1,945,000			
Transfer to Parks	9827	-	-	100,100	100,000			
Transfer to TLT Facilities (2025-2026)	9885	-	-	-	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			
Transfer to GF/Facilities	9802	-	-	-	235,235			
Total Transfers Out		4,528,037	8,510,816	4,722,490	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	-	-	-
Transient Lodging Tax Revenues minus Expenditures		(0)	-	-	-	-	-	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



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	-	-	-
Total Transfers Out		4,528,037	8,510,816	4,722,490	4,976,350	-	-	-
Total Operating Contingency		-	-	6,000	-	-	-	-
Total Unappropriated Ending Fund Balance		<u>2,564,474</u>	<u>349,718</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transient Lodging Tax Totals		<u>8,763,068</u>	<u>10,285,575</u>	<u>7,006,000</u>	<u>7,140,000</u>	<u>-</u>	<u>-</u>	<u>-</u>

FY 21/22 Supplemental Budget BO #22-040 Increased Transient Lodging Tax \$2,995,000, Increased Transfer to Road Fund \$1,345,000 & Transfer to TLT Facilities \$1,650,000

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

Current OMB Uniform Guidance Indirect Cost Allocation - \$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
\$2,100,000 CD, TO, BOC

3/28/2025 Requested Budget

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 113
Department: 11300

Clerk Records	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 Fund Balance	4000	73,043	80,104	80,000	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	-	-	-
Departmental Expense								
Materials & Services								
Office Supplies	6001	-	-	3,000	3,000			
Non-Capital Equipment	6004	3,107	-	-	5,000			
Computer Software & Licensing	6009	-	-	15,000	9,211			
Contracted Services	7105	-	-	58,100	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	-	-	-
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	-	-	-
Clerk Records Revenues minus Expenditures		-	-	-	-	-	-	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Clerk Records	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 Materials & Services		3,107	707	85,100	76,211	-	-	-
Total Capital Outley		-	-	-	-	-	-	-
Total Operating Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		<u>80,104</u>	<u>90,932</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Clerk's Records Totals		<u>83,212</u>	<u>91,639</u>	<u>85,100</u>	<u>76,211</u>	<u>-</u>	<u>-</u>	<u>-</u>

Fund created by statute to provide monies to assist in preserving the records. Fund will need to accumulate cash until such time as enough monies are available to begin the preservation project.
 Current OMB Uniform Guidance Indirect Cost Allocation - \$4,593
 Charged - \$0

3/28/2025 Requested Budget

TILLAMOOK COUNTY
FY2025-26 Annual Budget



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			
Planning & Zoning Fees	4317	(205)	-	-	-			
Reserve Officer Program	4327	(9)	-	-	-			
Total Revenues		157,750	180,905	200,000	200,000	-	-	-
Departmental Expense								
Materials & Services								
BPS Surcharge	7839	124,142	146,470	195,000	195,000			
Rebates & Refunds	7880	1,269	2,310	5,000	5,000			
Misc Materials & Services	7899	350	-	-	-			
Total Materials & Services		125,761	148,780	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	-	-	-
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	-	-	-
Total Operating Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		31,989	32,125	-	-	-	-	-
Building, Planning, Sanitation Totals		157,750	180,905	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
FY2025-26 Annual Budget



Fund: 116
Department: 11600

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

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Technology Fund	Account No.	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	Budget	Budget	Budget
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		57,519	54,080	118,000	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>	-	-	-
Technology Fund Totals		<u>179,239</u>	<u>175,759</u>	<u>156,000</u>	<u>178,000</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

3/28/2025 Requested Budget

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 119
Department: 11900

PLCP	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								
Beginning Fund Balance	4000	110,724	106,248	68,300	66,800			
Fees	4301	61,026	53,038	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	-	-	-
Departmental Expense								
Personal Services								
Salaries								
Department Head	5100	13,599	14,653	15,300	16,100			
Professional/Technical	5300	9,036	9,795	10,500	12,100			
Administrative/Clerical	5400	2,126	2,343	2,400	2,400			
Skilled/Service/Maint Worker	5500	4,666	8,880	9,300	10,700			
Part-Time/Temporary	5600	-	-	-	-			
AFSCME Incentive	5750	-	-	250	200			
Leave Buy Out	5897	456	302	800	800			
Total Salaries		29,883	35,973	38,550	42,300	-	-	-
Taxes & Benefits								
Employer's FICA	5950	2,180	2,631	3,100	3,400			
OR Paid Family Medical Leave	5952	63	138	200	200			
Worker Compensation	5955	453	238	800	900			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	11,840	14,045	13,500	13,969			
Retirement	5970	11,153	11,918	13,000	13,928			
OPSRP Retirement	5971	-	-	-	-			
VEBA	5980	604	690	1,000	690			
Uniform Allowance	5990	68	107	200	117			
Total Taxes & Benefits		26,360	29,766	31,800	33,204	-	-	-
Total Personal Services		56,244	65,738	70,350	75,504	-	-	-
Total Full-Time Equivalent		0.45	0.50	0.60	0.50			
Materials & Services								
Office Supplies	6001	-	-	300	300			
Non-Capital Equipment	6004	-	-	-	-			
Operating Supplies	6005	-	-	1,000	1,000			
Computer Software & Licensing	6009	-	-	700	-			
Fuel & Lubricants	6030	143	138	700	700			
Travel/Training/Mileage	7080	-	-	1,000	1,000			
R&M/Office Equipment	7601	-	-	1,000	1,000			
R&M/Vehicles	7603	-	7	900	900			
R&M/Equipment	7605	-	-	500	500			
Inactive Employee Insurance	7881	1,407	1,485	1,400	1,400			
Indirect Cost Allocation	8001	7,720	6,070	6,940	6,450			
Total Materials & Services		9,270	7,700	14,440	13,250	-	-	-

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
PLCP									
Capital Outlay									
	Vehicles	9030	1,873	-	-	-			
	Machinery/Equipment	9035	-	-	2,800	2,800			
Total Capital Outlay			1,873	-	2,800	2,800	-	-	-
Operating Contingency									
	Operating Contingency	9900	-	-	40,710	35,246			
Total Contingency			-	-	40,710	35,246	-	-	-
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	-	-	-
PLCP Revenues minus Expenditures			-	-	-	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	-	-	-
Total Materials & Services			9,270	7,700	14,440	13,250	-	-	-
Total Capital Outlay			1,873	-	2,800	2,800	-	-	-
Total Contingency			-	-	40,710	35,246	-	-	-
Total Unappropriated Ending Fund Balance			106,049	90,046	-	-	-	-	-
PLCP Totals			173,436	163,485	128,300	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
FY2025-26 Annual Budget



Fund: 120
Department: 12000

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
Departmental Revenue								
Beginning Fund Balance	4000	1,444,065	1,641,935	1,380,000	2,269,000			
Level A Planing Permits	4110	-	-	100,000	100,000			
Plumbing Permits	4115	133,969	136,438	100,000	100,000			
Electrical Permit	4116	207,289	207,217	175,000	175,000			
Short Term Rental Inspection Fees	4118	36,744	83,200	30,000	30,000			
Building Permits	4120	1,103,779	1,429,346	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			
Intercounty/Revenue	47XX	-	-	-	70,000			
Total Revenues		2,976,876	3,600,024	2,705,000	3,584,000	-	-	-
Departmental Expense								
Personal Services								
Salaries								
Department Head	5100	28,557	43,352	55,100	48,800			
Management/Supervisory	5200	-	50,881	114,400	119,800			
Professional/Technical	5300	243,422	232,199	395,200	444,500			
Administrative/Clerical	5400	125,075	132,484	104,400	166,100			
AFSCME Incentive	5750	-	-	4,500	3,600			
Out of Class	5896	-	-	1,700	1,700			
Leave Buy Out	5897	599	1,033	12,900	15,000			
Overtime	5899	30	382	1,000	1,000			
Total Salaries		397,682	460,330	689,200	800,500	-	-	-
Taxes & Benefits								
Employer's FICA	5950	29,580	34,238	54,600	63,600			
OR Paid Family Medical Leave	5952	825	1,790	2,700	3,200			
Worker Compensation	5955	5,945	4,512	8,700	9,600			
Unemployment	5960	12,461	-	-	-			
Health & Life Insurance	5965	93,339	109,303	160,300	181,073			
Retirement	5970	187,388	202,870	207,900	192,007			
OPSRP Retirement	5971	-	-	-	11,698			
VEBA	5980	7,847	8,956	16,200	13,234			
Uniform Allowance	5990	816	675	1,600	1,560			
Total Taxes & Benefits		338,201	362,345	452,000	475,972	-	-	-
Total Personal Services		735,884	822,674	1,141,200	1,276,472	-	-	-
Total Full-Time Equivalent		4.33	7.49	8.59	9.59			
Materials & Services								
Office Supplies	6001	2,300	2,332	2,500	2,500			
Non-Capital Equipment	6004	1,525	2,912	3,000	3,000			
Operating Supplies	6005	1,098	1,440	2,000	2,000			
Small Tools & Minor Equipment	6007	-	-	700	700			
Computer Software & Licensing	6009	1,928	19,500	15,000	15,000			
Computer Supplies	6011	221	-	-	500			
Fuel & Lubricants	6030	11,427	13,113	12,000	12,000			
Uniforms	6251	-	890	2,700	1,500			
Printing & Advertising	7001	1,540	2,654	2,500	2,500			
Books & Publications	7003	4,838	1,697	3,500	1,500			
Postage & Shipping	7005	997	644	1,000	1,000			

TILLAMOOK COUNTY
FY2025-26 Annual Budget



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
Telephone	7007	5,227	6,297	5,000	5,000			
Bank Fees	7013	19,511	24,172	20,000	20,000			
Memberships & Dues	7050	1,035	440	1,200	1,200			
Travel/Training/Mileage	7080	9,924	8,511	10,000	7,000			
Contracted Services	7105	383,204	230,978	250,000	500,000			
Legal	7110	-	2,119	2,000	2,000			
Rent	7401	13,090	13,344	18,000	21,380			
Utilities	7410	2,686	2,018	3,000	3,000			
Janitorial Services	7430	1,482	1,438	2,000	2,000			
Janitorial Supplies	7431	173	190	250	250			
R&M/Building & Grounds	7450	178	16	200	200			
R&M/Office Equipment	7601	1,814	1,681	2,500	2,500			
R&M/Vehicles	7603	14,978	5,809	5,000	5,000			
Rebates & Refunds	7880	11,524	18,994	10,000	10,000			
Inactive Employee Insurance	7881	2,544	2,688	14,000	14,000			
Misc Materials & Services	7899	561	236	700	700			
Indirect Cost Allocation	8001	86,420	93,400	66,410	75,420			
Intercounty/Insurance	8002	8,229	8,407	10,100	10,100			
Total Materials & Services		588,454	465,919	465,260	721,950	-	-	-
Capital Outlay								
Furniture/Fixtures	9015	-	-	2,000	2,000			
Computers/Office Equipment	9020	1,850	1,748	15,000	15,000			
Vehicles	9030	-	-	60,000	35,000			
Total Capital Outlay		1,850	1,748	77,000	52,000	-	-	-
Operating Contingency								
Operating Contingency	9900	-	-	100,000	100,000			
Total Contingency		-	-	100,000	100,000	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	1,650,688	2,309,682	921,540	1,433,578			
Total Unapp Ending Fund Bal		1,650,688	2,309,682	921,540	1,433,578	-	-	-
Total Expenditures		2,976,876	3,600,024	2,705,000	3,584,000	-	-	-
Dept. of Community Dev Revenues minus Expenditures		(0)	0	-	-	-	-	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



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	Proposed	Approved	Adopted
		Budget	Budget	Budget	Budget	Budget	Budget	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	-	-	-
Total Materials & Services		588,454	465,919	465,260	721,950	-	-	-
Total Capital Outlay		1,850	1,748	77,000	52,000	-	-	-
Total Contingency		-	-	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>-</u>	<u>-</u>	<u>-</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>-</u>	<u>-</u>	<u>-</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

TLT 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
Departmental Revenue								
Beginning Fund Balance	4000	4,609,717	3,851,551	3,907,650	4,372,290			
Refunds & Reimbursements	4670	-	-	-	-			
Miscellaneous Revenue	4690	-	-	-	-			
Interest	4699	62,710	83,587	-	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			
Total Revenues		6,862,226	10,156,978	6,430,040	7,003,405	-	-	-
Departmental Expense								
Materials & Services								
Contracted Services (Allocated)	7105	2,995,372	1,417,388	1,456,230	496,655			
Contracted Services (Unallocated)	7105	-	-	3,880,320	6,246,750			
Permit Fees	7650	15,304	-	-	-			
Misc. Materials & Services	7899	-	-	-	-			
Total Materials & Services		3,010,676	1,417,388	5,336,550	6,743,405	-	-	-
Capital Outlay								
Machinery/Equipment	9035	-	-	-	-			
Land Acquisition	9050	-	-	10,000	10,000			
Total Capital Outlay		-	-	10,000	10,000	-	-	-
Transfers Out								
Transfer to Fair	9820	-	-	-	250,000			
Transfer to PC/Wood Pkg Mgmt	9887	-	4,463,940	1,083,490	-			
Total Transfers Out		-	4,463,940	1,083,490	250,000	-	-	-
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	-	-	-
TLT Facilities Revenues minus Expenditures		(0)	-	-	-	-	-	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



		2022-2023	2023-2024	2024-2025	2025-2026 Requested Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
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	-	-	-
Total Capital Outlay		-	-	10,000	10,000	-	-	-
Total Transfers Out		-	4,463,940	1,083,490	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>-</u>	<u>-</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			
Short Term Rental License Fee	4119	815,800	670,500	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			
Total Revenues		2,566,691	2,878,219	1,990,000	2,178,000	-	-	-
Departmental Expense								
Personal Services								
Salaries								
Professional/Technical	5300	77,577	49,545	67,700	75,100			
Administrative/Clerical	5400	-	-	44,400	57,800			
Part Time/Temporary	5600	-	267	-	-			
AFSCME Incentive	5750	-	-	1,000	1,000			
Leave Buy Out	5897	18	-	2,200	3,000			
Overtime	5899	1,826	23	-	-			
Total Salaries		79,421	49,835	115,300	136,900	-	-	-
Taxes & Benefits								
Employer's FICA	5950	5,870	3,742	9,200	12,300			
OR Paid Family Medical Leave	5952	159	196	500	700			
Worker Compensation	5955	691	588	1,200	1,800			
Health & Life Insurance	5965	24,602	8,332	36,400	46,417			
Retirement	5970	25,048	33,955	32,500	34,702			
OPSRP Retirement	5971	-	-	-	2,655			
VEBA	5980	1,380	1,035	3,800	3,174			
Total Taxes & Benefits		57,750	47,848	83,600	101,749	-	-	-
Total Personal Services		137,171	97,683	198,900	238,649	-	-	-
Total Full-Time Equivalent		-	1.00	2.00	2.30			
Materials & Services								
Office Supplies	6001	-	-	400	500			
Non-Capital Equipment	6004	6,194	229	350	700			
Computer Software & Licensing	6009	35	-	500	1,000			
Uniforms	6251	-	43	-	200			
Printing & Advertising	7001	372	1,874	3,000	3,000			
Books & Publications	7003	-	-	500	500			
Postage & Shipping	7005	-	-	1,000	1,500			
Telephone	7007	-	114	-	-			
Public Relations	7022	6,445	-	3,000	3,000			
Memberships & Dues	7050	-	-	500	500			
Travel/Training/Mileage	7080	2,841	460	3,000	3,500			
Contracted Services	7105	333,600	787,075	400,000	1,000,000			
Legal	7110	-	-	500	500			
Rent	7401	-	4,800	8,770	7,000			
Utilities	7410	-	716	850	1,000			
Janitorial Services	7430	-	633	700	750			

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
Community Development Workforce Housing	Account No.				Budget	Budget	Budget	Budget
Janitorial Supplies	7431	-	107	100	150			
R&M/Building & Grounds	7450	-	16	50	50			
R&M/Office Equipment	7601	-	-	250	250			
Rebates & Refunds	7880	150	1,650	5,000	5,000			
Misc. Materials & Services	7899	-	-	700	700			
Total Materials & Services		349,636	797,716	429,170	1,029,800	-	-	-
Capital Outlay								
Computers/Office Equipment	9020	-	55	1,900	5,000			
Total Capital Outlay		-	55	1,900	5,000	-	-	-
Transfers Out								
Transfer to General Fund	9800	-	-	154,870	-			
Transfer to HB 4123 Homeless Connect	9826	-	-	840,000	-			
Total Transfers		-	-	994,870	-	-	-	-
Operating Contingency								
Operating Contingency	9900	-	-	100,000	200,000			
Total Contingency		-	-	100,000	200,000	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	2,079,884	1,982,765	265,160	704,551			
Total Unapp Ending Fund Bal		2,079,884	1,982,765	265,160	704,551	-	-	-
Total Expenditures		2,566,691	2,878,219	995,130	2,178,000	-	-	-
Comm. Dev. Workforce Hsg Revenues minus Expenditures		(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	-	-	-
Total Materials & Services		349,636	797,716	429,170	1,029,800	-	-	-
Total Capital Outlay		-	55	1,900	5,000	-	-	-
Total Transfers Out		-	-	994,870	-	-	-	-
Total Contingency		-	-	100,000	200,000	-	-	-
Total Unappropriated Ending Fund Balance		<u>2,079,884</u>	<u>1,982,765</u>	<u>265,160</u>	<u>704,551</u>	-	-	-
Community Development Workforce Housing Totals		<u>2,566,691</u>	<u>2,878,219</u>	<u>1,990,000</u>	<u>2,178,000</u>	-	-	-

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

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 125
Department: 12500

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
Computer Reserve	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Departmental Revenue								
Beginning Fund Balance	4000	325,142	537,593	575,000	550,000			
Federal Grants	4225	-	-	-	-			
Interest	4699	-	-	-	-			
Transfer from General Fund	4800	225,000	100,000	100,000	50,000			
Total Revenues		550,142	637,593	675,000	600,000	-	-	-
Departmental Expense								
Materials & Services								
Non-Capital Equipment	6004	12,548	66,862	150,000	100,000			
	6009	-	1,285	-	-			
Computer Supplies	6011	-	-	-	-			
Contracted Services	7105	-	17,398	-	-			
Total Materials & Services		12,548	85,544	150,000	100,000	-	-	-
Capital Outlay								
Computers/Office Equipment	9020	-	-	-	-			
Total Capital Outlay		-	-	-	-	-	-	-
Operating Contingency								
Operating Contingency	9900	-	-	150,000	50,000			
Total Contingency		-	-	150,000	50,000	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	537,593	552,049	375,000	450,000			
Total Unapp Ending Fund Bal		537,593	552,049	375,000	450,000	-	-	-
Total Expenditures		550,142	637,593	675,000	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	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-
Total Contingency		-	-	150,000	50,000	-	-	-
Total Unappropriated Ending Fund Balance		537,593	552,049	375,000	450,000	-	-	-
Computer Reserve Totals		550,142	637,593	675,000	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			
Refunds & Reimbursements	4670	26,900	-	-	-			
Interest	4699	6	1,429	500	300			
Transfer from General Fund	4800	9,932	105,000	72,000	57,600			
Loan Proceeds	4901	115,726	-	-				
Total Revenues		277,312	106,429	72,500	58,200	-	-	-
Departmental Expense								
Capital Outlay								
Principal	7890	114,095	94,791	65,200	53,000			
Interest	7891	12,460	9,950	6,800	4,700			
Vehicles	9030	150,757	-	-				
Total Capital Outlay		277,312	104,740	72,000	57,700	-	-	-
Operating Contingency								
Operating Contingency	9900	-	-	500	500			
Total Contingency		-	-	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	-	-	-
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	-	-	-
Total Contingency		-	-	500	500	-	-	-
Total Unappropriated Ending Fund Balance		0	1,688	-	-	-	-	-
Vehicle Reserve Totals		277,312	106,429	72,500	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			
Federal Grants	4225	-	-	-	-			
RV Registration	4275	-	-	-	-			
Fees	4301	2,088,088	2,071,488	2,191,050	2,290,286			
Restitution	4615	-	25	-	25			
Refunds & Reimbursements	4670	1,823	1,596	-	1,700			
Miscellaneous Revenue	4690	57	246	100	125			
Interest	4699	58,606	182,409	115,000	162,000			
Intercounty/PC Woods Pkg Mgmt	4716	105,600	52,042	100,000	82,000			
Subtotal - Parks	13200	2,254,175	2,307,807	2,406,150	2,536,136	-	-	-
Federal Grants	4225	-	-	-	-			
Marine Fuel Tax	4264	-	-	-	-			
Fees	4301	227,941	238,476	212,700	240,000			
Refunds & Reimbursements	4670	426	412	500	600			
Miscellaneous Revenue	4690	-	-	-	-			
Interest	4699	-	27	-	20			
Intercounty/PC Woods Pkg Mgmt	4716	899	232	10	35			
Subtotal - Boatramps	13201	229,266	239,147	213,210	240,655	-	-	-
Coronavirus Relief Fund	4225	-	-	-	-			
Donations	4269	-	-	-	-			
RV Registration	4275	499,997	395,472	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			
Subtotal - Projects	13202	582,465	481,771	541,300	500,000	-	-	-
Total Revenues		6,790,217	7,354,635	8,062,460	8,351,791	-	-	-
Operations Expense								
Personal Services								
Salaries								
Department Head	5100	87,720	59,955	101,800	108,100			
Management/Supervisory	5200	36,545	16,171	59,900	45,100			
Administrative/Clerical	5400	40,928	51,981	197,900	161,200			
Skilled/Service/Maintenance	5500	178,340	196,155	153,600	297,100			
Part-Time/Temporary	5600	-	6,787	218,040	97,555			
AFSCME Incentive	5750	-	-	3,000	4,700			
Out of Class	5896	-	-	4,000	4,000			
Leave Buy Out	5897	1,577	14,623	9,900	11,800			
Overtime	5899	1,807	1,903	5,000	5,000			
Total Salaries		346,917	347,576	753,140	734,555	-	-	-
Taxes & Benefits								
Employer's FICA	5950	25,480	26,220	60,860	49,900			
OR Paid Family Medical Leave	5952	633	1,351	2,100	2,500			
Worker Compensation	5955	7,708	7,594	15,100	14,200			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	130,602	95,451	202,500	175,184			
Retirement	5970	117,753	127,355	165,600	206,584			
OPSRP Retirement	5971	-	-	-	-			
Moving Reimbursement	5975	-	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	Proposed	Approved	Adopted
Parks Department	Account No.				Budget	Budget	Budget	Budget
VEBA	5980	8,438	6,780	18,200	15,661			
Uniform Allowance	5990	1,396	1,582	800	1,058			
Total Taxes & Benefits		292,011	267,832	465,160	465,088	-	-	-
Total Personal Services		638,928	615,408	1,218,300	1,199,643	-	-	-
Total Full-Time Equivalent		6.39	17.44	7.06	10.93			
Materials & Services								
Office Supplies	6001	2,536	1,241	2,800	3,600			
Non-Capital Equipment	6004	3,469	7,231	3,000	6,200			
Operating Supplies	6005	41,437	43,704	40,000	45,000			
Small Tools & Minor Equipment	6007	1,391	1,392	4,300	2,500			
Computer Software & Licensing	6009	19,557	18,400	24,150	20,500			
Computer Supplies	6011	138	837	760	300			
Fuel & Lubricants	6030	31,601	25,730	48,150	48,250			
Uniforms	6251	536	8,702	7,500	3,500			
Printing & Advertising	7001	11,331	21,540	20,000	20,000			
Postage & Shipping	7005	1,322	1,321	1,450	1,200			
Telephone	7007	13,547	12,132	18,250	15,000			
Network Fees	7012	4,197	7,427	6,900	7,000			
Bank Fees	7013	55,645	64,314	41,800	52,000			
Transient Lodging Tax	7015	90,883	250,597	140,000	150,000			
Insurance & Deductibles	7020	162	-	1,000	750			
Memberships & Dues	7050	-	2,295	1,600	1,000			
Travel/Training/Mileage	7080	5,204	4,052	9,000	7,500			
Contracted Services	7105	294,938	322,122	89,000	143,500			
Legal	7110	252	8,995	300	3,500			
Lab Tests	7210	42	740	400	300			
Medical Services	7211	-	-	150	100			
Utilities	7410	54,869	49,222	55,000	57,000			
Water Fees	7415	30,756	24,341	52,100	35,000			
Sewer Fees	7416	71,572	76,832	83,000	75,000			
Garbage Collection	7420	75,965	82,565	85,000	85,000			
Janitorial Supplies	7431	21,838	21,556	25,000	35,000			
R&M/Building & Grounds	7450	29,682	42,032	38,000	45,000			
R&M/Office Equipment	7601	1,537	476	2,000	1,000			
R&M/Vehicles	7603	7,228	13,723	20,000	12,000			
R&M/Equipment	7605	30,350	10,815	25,000	18,000			
Equipment Rental	7610	-	56	4,000	2,500			
Chemical Toilets	7704	26,521	24,549	27,500	33,000			
Tow Abandoned Vehicles	7831	-	-	5,000	3,000			
Rebates & Refunds	7880	-	-	100	100			
Inactive Employee Insurance	7881	5,088	5,376	5,200	8,200			
Misc Materials & Services	7899	2,566	2,293	3,000	2,000			
Indirect Cost Allocation	8001	117,250	136,920	154,650	211,110			
Intercounty/Insurance	8002	29,683	35,176	42,300	42,300			
Intercounty/Parks	8017	-	-	-	150,000			
Total Materials & Services		1,083,093	1,328,704	1,087,360	1,346,910	-	-	-

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
Capital Outlay								
Furniture/Fixtures	9015	-	-	-	-			
Computers/Office Equipment	9020	3,299	4,105	6,000	1,500			
Vehicles	9030	-	15,632	-	-			
Total Capital Outlay		3,299	19,736	6,000	1,500	-	-	-
Total Operations Expenditures		1,725,321	1,963,848	2,311,660	2,548,053	-	-	-
Operations Revenue minus Expenditures		528,855	343,959	94,490	(11,917)	-	-	-
Boatramps Expense 13201								
Personal Services								
Salaries								
Department Head	5100	-	-	-	-			
Management/Supervisory	5200	14,926	5,845	-	22,200			
Administrative/Clerical	5400	18,814	24,580	33,800	77,800			
Skilled/Service/Maintenance	5500	36,556	49,430	137,400	69,500			
Part-Time/Temporary	5600	-	1,630	57,960	20,095			
AFSCME Incentive	5750	-	-	3,000	1,600			
Out of Class	5896	-	-	1,000	1,000			
Leave Buy Out	5897	-	-	3,300	3,300			
Overtime	5899	683	765	2,000	2,000			
Total Salaries		70,979	82,250	238,460	197,495	-	-	-
Taxes & Benefits								
Employer's FICA	5950	5,208	6,133	19,040	13,900			
OR Paid Family Medical Leave	5952	138	320	700	700			
Worker Compensation	5955	1,988	1,801	10,500	5,400			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	29,520	23,107	73,900	47,802			
Retirement	5970	26,642	29,348	61,300	57,155			
OPSRP Retirement	5971	-	-	-	-			
VEBA	5980	2,027	1,960	7,400	5,039			
Uniform Allowance	5990	254	350	300	242			
Total Taxes & Benefits		65,777	63,020	173,140	130,237	-	-	-
Total Personal Services		136,756	145,270	411,600	327,732	-	-	-
Total Full-Time Equivalent		1.61	5.56	1.94	3.47			
Materials & Services								
Office Supplies	6001	383	292	1,200	500			
Non-Capital Equipment	6004	-	746	750	1,200			
Small Tools & Minor Equipment	6007	-	145	300	600			
Computer Software & Licensing	6009	6	108	1,850	100			
Computer Supplies	6011	-	-	150	50			
Fuel & Lubricants	6030	8,340	13,717	10,500	9,000			
Uniforms	6251	189	2,300	1,700	1,000			
Printing & Advertising	7001	5,971	4,908	7,500	6,000			
Postage & Shipping	7005	420	430	900	500			
Telephone	7007	4,421	4,090	4,750	4,300			
Bank Fees	7013	1,714	1,989	2,000	2,650			
Travel/Training/Mileage	7080	-	-	500	-			
Contracted Services	7105	86,571	81,977	29,000	10,000			
Lab Tests	7210	-	-	100	-			
Medical Services	7211	-	-	200	-			
Utilities	7410	2,870	3,031	3,400	3,200			
Water Fees	7415	1,938	2,345	3,500	3,000			
Sewer Fees	7416	4,479	4,510	5,000	4,800			

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
Garbage Collection	7420	4,904	4,648	15,000	8,500			
Janitorial Supplies	7431	4,823	4,625	10,000	9,000			
R&M/Building & Grounds	7450	11,575	5,253	10,500	8,000			
R&M/Vehicles	7603	1,609	6,211	6,000	3,000			
R&M/Equipment	7605	1,326	594	2,000	1,200			
Equipment Rental	7610	-	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			
Tow Abandoned Vehicles	7831	-	361	1,000	500			
Rebates & Refunds	7880	-	-	-	-			
Misc Materials & Services	7899	-	-	500	400			
Total Materials & Services		152,083	155,090	146,300	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	-	-	-
Boatramps Revenue minus Expenditures		(59,986)	(94,554)	(345,290)	(181,077)	-	-	-
Projects Expense	13202							
Materials & Services								
Non-Capital Equipment	6004	15,033	12,127	59,100	4,000			
Small Tools & Minor Equipment	6007	-	-	-	-			
Contracted Services	7105	360,519	12,495	1,230,050	1,233,500			
R&M/Building & Grounds	7450	33,403	10,342	284,700	90,300			
R&M/Equipment	7605	1,455	-	18,000	33,000			
Permit Fees	7650	357	-	57,500	25,000			
Total Materials & Services		410,768	34,964	1,649,350	1,385,800	-	-	-
Capital Outlay								
Software	9025	-	-	-	-			
Vehicles	9030	1,500	177,804	60,000	66,000			
Machinery/Equipment	9035	24,995	39,155	74,000	66,034			
Infrastructure/New Construction	9081	-	-	1,623,550	1,575,150			
Infrastructure/County Parks	9084	-	-	500,000	550,000			
Total Capital Outlay		26,495	216,958	2,257,550	2,257,184	-	-	-
Total Projects Expenditures		437,262	251,922	3,906,900	3,642,984	-	-	-
Operating Contingency								
Operating Contingency	9900	-	-	100,000	-			
Total Contingency		-	-	100,000	-	-	-	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
Parks Department	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	4,338,382	4,805,164	1,185,400	1,739,022			
Total Unapp Ending Fund Bal		4,338,382	4,805,164	1,185,400	1,739,022	-	-	-
Projects Revenue minus Expenditures		(468,868)	(249,405)	250,800	192,994	-	-	-
Parks Dept Total Revenues minus Expenditures		-	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	-	-	-
Total Materials & Services		1,645,944	1,518,758	2,883,010	2,826,710	-	-	-
Total Capital Outlay		30,207	270,035	2,264,150	2,258,684	-	-	-
Total Contingency		-	-	100,000	-	-	-	-
Total Unappropriated Ending Fund Balance		4,338,382	4,805,164	1,185,400	1,739,022	-	-	-
Parks Department Totals		6,790,217	7,354,635	8,062,460	8,351,791	-	-	-

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

3/28/2025 Requested Budget

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 133
Department: 13300

Pacific City/Woods Parking Mgmt Plan	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 Fund Balance	4000	291,509	446,396	219,780	287,700			
State Grants	4250	-	-	225,500	-			
Rent	4280	18,380	7,387	-	-			
Parking (Annual Fees)	4301	102	-	20,000	2,000			
Parking (Daily Fees)	4341	378,815	246,277	350,000	360,000			
Utility Fees	4366	-	-	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	-	-	-
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			
Printing & Advertising	7001	2,064	736	500	500			
Bank Fees	7013	10,740	10,161	18,000	15,000			
Contracted Services	7105	93,828	698,215	99,870	445,100			
Utilities	7410	3,529	2,530	-	-			
R&M/Building & Grounds	7450	-	-	45,000	45,000			
R&M/Vehicles	7603	-	-	-	-			
Permit Fees	7650	-	105	-	-			
Misc Materials & Services	7899	7,046	1,403	2,500	1,000			
Intercounty/Parks	8017	106,499	52,574	132,000	145,000			
Total Materials & Services		223,840	769,734	297,970	651,700	-	-	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Pacific City/Woods Parking Mgmt Plan	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								
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	-	-	-
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	-	-	-
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	-	-	-

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
FY2025-26 Annual Budget



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			
Federal Grants	4225	1,519	-	-	-			
Department of Corrections	4250	1,026,873	740,256	723,330	723,330			
Measure 57	4250	42,470	37,005	37,000	37,000			
CJC Specialty Court Grant	4250	101,690	231,330	201,520	201,520			
Transitional Fund	4250	6,098	2,299	2,300	2,300			
Justice Reinvestment Grant	4250	-	130,362	130,360	130,360			
Fees	4301	2,284	4,305	5,000	1,500			
Supervision Fees	4337	828	179	-	-			
Refund & Reimbursements	4670	25,333	27,771	24,000	25,000			
Miscellaneous Revenue	4690	-	-	5,000	5,000			
Sale of Assets	4695	-	-	-	-			
Interest	4699	23,583	98,374	90,000	100,000			
Total Revenues		3,430,877	3,546,429	3,318,510	3,465,010	-	-	-
Departmental Expense								
Personal Services								
Salaries								
Management/Supervisory	5200	89,096	99,227	109,000	122,800			
Professional/Technical	5300	253,622	285,687	342,800	517,900			
Administrative/Clerical	5400	26,173	51,551	41,600	-			
Part-Time Temporary	5600	-	-	-	-			
AFSCME Incentive	5750	-	-	500	500			
Teamster Incentive	5755	3,750	-	2,500	2,500			
Leave Buy Out	5897	1,632	-	9,500	12,400			
Overtime	5899	2,908	1,372	-	2,500			
Total Salaries		377,181	437,836	505,900	658,600	-	-	-
Taxes & Benefits								
Employer's FICA	5950	29,028	33,624	40,300	52,300			
OR Paid Family Medical Leave	5952	772	1,758	2,000	2,600			
Worker Compensation	5955	9,469	8,767	15,900	21,400			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	91,742	111,346	120,600	168,803			
Retirement	5970	145,152	166,059	176,600	132,340			
OPSRP Retirement	5971	-	-	-	19,723			
VEBA	5980	7,100	8,205	9,800	11,040			
Uniform Allowance	5990	2,844	3,008	2,900	1,500			
Total Taxes & Benefits		286,107	332,766	368,100	409,705	-	-	-
Total Personal Services		663,288	770,603	874,000	1,068,305	-	-	-
Total Full-Time Equivalent		6.00	7.00	7.00	8.00			
Materials & Services								
Office Supplies	6001	5,530	2,785	4,000	4,000			
Non-Capital Equipment	6004	451	2,098	6,000	6,000			
Operating Supplies	6005	38	1,201	5,000	5,000			
Small Tools & Minor Equipment	6007	-	-	500	500			
Computer Software & Licensing	6009	2,232	1,000	3,400	3,400			
Computer Supplies	6011	952	55	2,000	2,000			
Fuel & Lubricants	6030	2,010	1,953	5,000	5,000			
Criminal Equipment	6250	2,217	9,972	8,000	8,000			
Uniforms	6251	1,695	4,604	3,000	3,000			
Printing & Advertising	7001	348	123	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
Community Corrections	Account No.	Actuals	Actuals	Budget	Budget	Budget	Budget	Budget
Books & Publications	7003	3,144	4,607	3,000	3,500			
Postage & Shipping	7005	1,214	884	2,000	2,000			
Telephone	7007	5,478	5,883	8,750	8,750			
Law Enf Data System (LEDS)	7010	-	-	750	750			
Bank Fees	7013	340	100	750	750			
Memberships & Dues	7050	782	824	3,500	3,500			
Travel/Training/Mileage	7080	9,933	11,586	15,000	15,000			
Professional Services	7101	6,554	9,064	11,000	11,000			
Contracted Services	7105	90,589	71,845	227,500	227,500			
Employee Assistance	7175	(35)	-	1,000	1,000			
Lab Tests	7210	6,304	5,985	20,000	20,000			
Medical Services	7211	-	-	500	500			
R&M/Office Equipment	7601	3,688	1,101	4,000	4,000			
R&M/Vehicles	7603	2,987	3,947	5,500	5,500			
R&M/Equipment	7605	-	936	-	-			
Offender Subsidy	7826	13,281	11,546	24,000	24,000			
Rebates & Refunds	7880	150	-	-	-			
Inactive Employee Insurance	7881	7,044	7,488	13,200	7,500			
Misc Materials & Services	7899	8,886	13,771	17,000	17,000			
Indirect Cost Allocation	8001	67,840	75,870	74,510	75,290			
Intercounty/Rent	8005	10,000	5,000	-	-			
Intercounty/IS Support	8007	-	-	-	-			
Intercounty/Work Crew	8010	-	-	-	-			
Intercounty/Sheriff	8012	-	-	-	30,000			
Intercounty/Sanction Beds	8014	31,000	50,000	100,000	100,000			
Intercounty/DOC 1145 Services	8015	200,000	50,000	100,000	100,000			
Intercounty/Jail Programs	8018	-	31,636	120,000	120,000			
Total Materials & Services		484,652	385,866	789,360	814,940	-	-	-
Capital Outlay								
Furniture/Fixtures	9015	-	-	5,000	5,000			
Total Capital Outlay		-	-	5,000	5,000	-	-	-
Operating Contingency								
Operating Contingency	9900	-	-	305,400	305,400			
Total Contingency		-	-	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			
Total Unapp Ending Fund Bal		2,282,938	2,389,960	1,344,750	1,271,365	-	-	-
Total Expenditures		3,430,877	3,546,429	3,318,510	3,465,010	-	-	-
Community Corrections Revenues minus Expenditures		0	(0)	-	(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
Community Corrections								
Tillamook County								
Statement of Budget								
Fiscal Year July 1, 2025 - June 30, 2026								
Total Personal Services		663,288	770,603	874,000	1,068,305	-	-	-
Total Materials & Services		484,652	385,866	789,360	814,940	-	-	-
Total Capital Outlay		-	-	5,000	5,000	-	-	-
Total Contingency		-	-	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>	-	-	-
Community Corrections Totals		<u>3,430,877</u>	<u>3,546,429</u>	<u>3,318,510</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

3/28/2025 Requested Budget

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 144
Department: 14400

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

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Court Security	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 Materials & Services		2,000	2,000	13,000	4,000	-	-	-
Total Capital Outlay		-	-	8,000	-	-	-	-
Total Transfers Out		50,000	50,000	25,000	25,000	-	-	-
Total Contingency		-	-	1,500	-	-	-	-
Total Unappropriated Ending Fund Balance		<u>58,307</u>	<u>32,943</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Court Security Totals		<u>110,307</u>	<u>84,943</u>	<u>47,500</u>	<u>29,000</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

Funding from court fines.

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

Current OMB Uniform Guidance Indirect Cost Allocation - \$4,596

Charged - \$2,000

3/28/2025 Requested Budget

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 145
Department: 14500

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

TILLAMOOK COUNTY
 FY2025-26 Annual Budget



	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	
Law Enforcement	Account No.	Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
					Budget	Budget	Budget	Budget
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		23,741	24,631	32,100	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	-	-	-

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

3/28/2025 Requested Budget

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 150
Department: 15000

SB 1065	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								
Beginning Fund Balance	4000	10,676	11,831	12,000	14,000			
SB 1065 Fines	4410	985	1,044	-	500			
Interest	4699	169	517	50	400			
Total Revenues		11,831	13,391	12,050	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			
Total Capital Outlay		-	-	12,050	12,050	-	-	-
Operating Contingency								
Operating Contingency	9900	-	-	-	2,850	-	-	-
Total Contingency		-	-	-	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	-	-	-
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	-	-	-
Total Contingency		-	-	-	2,850	-	-	-
Total Unappropriated Ending Fund Balance		11,831	13,391	-	-	-	-	-
SB 1065 Totals		11,831	13,391	12,050	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
FY2025-26 Annual Budget



Fund: 152
Department: 15200

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

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Tillamook Narcotics Team	Account No.	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
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		5,365	5,459	15,500	14,600	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		<u>13,840</u>	<u>13,385</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Tillamook Narcotics Team Totals		<u>19,205</u>	<u>18,844</u>	<u>15,500</u>	<u>14,600</u>	<u>-</u>	<u>-</u>	<u>-</u>

Fund accounts for revenues received from drug forfeitures or grants dedicated to drug enforcement activities by the Tillamook Narcotics Team
Fund is limited to cash available
Current OMB Uniform Guidance Indirect Cost Allocation - \$943
Charged - \$940

3/28/2025 Requested Budget

TILLAMOOK COUNTY
FY2025-26 Annual Budget



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

		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 Works								
Departmental Revenue								
Beginning Fund Balance	4000	8,214,534	8,023,964	6,163,400	6,085,700			
Road Permit Fees	4125	-	2,846	-	-			
Federal Forest Fees	4205	612,120	571,121	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			
FEMA Fees	4250	-	-	-	-			
Refunds/Reimbursements	4301	740	415	-	-			
Miscellaneous Revenue	4670	254,702	52,503	-	-			
Sale of Assets	4690	10,227	46,943	10,000	-			
Interest	4695	1,500	-	-	-			
Intercounty/SW Administration	4699	114,662	265,816	100,000	150,000			
Intercounty/Work & Sales	4700	30,000	30,000	30,000	30,000			
Transfer from TLT Fund (Less GF actual costs)	4705	56,244	9,337	15,000	15,000			
Transfer from Trask Road Project	4808	2,188,165	2,159,271	1,945,000	1,945,000			
	4826	10,197	-	-	-			
Subtotal - Administration	16000	6,215,695	6,475,006	5,500,000	5,540,000	-	-	-
STPF (Surface Transportation Program/Federal)	4200	364,521	901,573	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	-	-	-
Refunds/Reimbursements	4670	-	-	-	-			
Subtotal - Construction	16002	-	-	-	-	-	-	-
Road Approach Permits	4125	78,998	98,724	70,000	75,000			
Refunds & Reimbursements	4670	473	-	-	-			
Subtotal - Engineering	16003	79,471	98,724	70,000	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	-	-	-
Administrative Expense								
Personal Services								
Salaries								
Department Head	5100	112,416	118,973	123,800	130,500			
Professional/Technical	5300	-	-	-	-			
Administrative/Clerical	5400	104,999	94,058	170,900	128,400			
AFSCME Incentive	5750	-	-	1,000	1,000			
Out of Class	5896	42	-	-	-			
Leave Buy Out	5897	1,080	3,457	5,700	5,000			
Overtime	5899	3,484	4,605	2,000	2,000			
Total Salaries		222,020	221,094	303,400	266,900	-	-	-
Taxes & Benefits								
Employer's FICA	5950	16,387	16,323	24,100	21,200			
OR Paid Family Medical Leave	5952	443	853	1,200	1,100			
Worker Compensation	5955	1,136	981	2,200	2,200			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	73,918	76,048	93,600	86,987			
Retirement	5970	84,276	84,459	105,500	87,737			
OPSRP Retirement	5971	-	-	-	-			
VEBA	5980	4,140	4,255	7,600	4,140			
Uniform Allowance	5990	225	225	700	675			
Total Taxes & Benefits		180,525	183,144	234,900	204,039	-	-	-
Total Personal Services		402,545	404,238	538,300	470,939	-	-	-
Total Full-Time Equivalent		3.00	2.00	3.00	3.00			

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Public Works	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
Materials & Services								
	Office Supplies	6001	2,246	2,506	2,600	3,500		
	Non-Capital Equipment	6004	2,960	7,555	7,900	7,000		
	Operating Supplies	6005	-	19	-	-		
	Computer Software & Licensing	6009	4,769	3,933	6,000	6,000		
	Printing & Advertising	7001	1,333	1,703	1,000	750		
	Books & Publications	7003	60	207	800	300		
	Postage & Shipping	7005	74	68	250	100		
	Telephone	7007	9,247	8,402	10,250	9,500		
	Network Fees	7012	500	450	700	700		
	Insurance & Deductibles	7020	81	-	-	-		
	Public Relations	7022	91	-	500	450		
	Memberships & Dues	7050	2,119	1,355	2,000	2,000		
	Travel/Training/Mileage	7080	199	3,019	4,000	4,500		
	Contracted Services	7105	300	22,503	2,500	2,500		
	Legal	7110	1,932	12,298	10,000	30,000		
	R&M/Office Equipment	7601	764	773	4,000	3,000		
	Rebates & Refunds	7880	-	-	-	-		
	Inactive Employee Insurance	7881	91,757	82,037	110,000	90,000		
	Misc Materials & Services	7899	77	4,094	1,500	300		
	Indirect Cost Allocation	8001	225,030	245,200	303,440	283,420		
Total Materials & Services			343,541	396,122	467,440	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		
	Transfer to Road Constr. Grant Fund	9825	1,500,000	1,850,000	1,100,000	450,000		
Total Transfers Out			1,530,000	1,880,000	1,130,000	480,000	-	-
Operating Contingency								
	Operating Contingency	9900	-	-	800,000	800,000		
Total Contingency			-	-	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		
Total Unapp Ending Fund Bal			8,065,952	6,455,788	3,132,360	3,012,127	-	-
Total Administrative Expenditures			10,385,876	9,200,312	6,070,000	5,207,086	-	-
Administrative Revenue minus Expenditures			3,895,771	3,730,483	3,362,360	4,145,041	-	-

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

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

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
Public Works								
	Consulting Services	7103	60,006	93,601	120,000	100,000		
	R&M/Building & Grounds	7450	-	2,036	-	-		
	Rebates & Refunds	7880	(583)	-	-	-		
	Misc Materials & Services	7899	813	-	1,000	500		
	Total Materials & Services		78,811	111,395	138,000	115,500	-	-
Capital Outlay								
	Machinery/Equipment	9035	-	-	-	-	-	-
	Total Capital Outlay		-	-	-	-	-	-
Total Engineering Expenditures			451,822	536,336	898,900	543,667	-	-
Engineering Revenue minus Expenditures			(372,352)	(437,612)	(828,900)	(468,667)	-	-
Shop Expense	16004							
Personal Services								
	Salaries							
	Management/Supervisor	5200	90,651	97,733	101,700	-		
	Skilled/Service/Maintenance	5500	168,885	184,269	196,500	229,500		
	AFSCME Incentive	5750	-	-	1,500	500		
	Out of Class	5896	-	-	-	-		
	Leave Buy Out	5897	-	-	40,800	4,500		
	Overtime	5899	1,101	257	2,400	2,400		
	Total Salaries		260,637	282,258	342,900	236,900	-	-
	Taxes & Benefits							
	Employer's FICA	5950	18,956	20,534	24,400	18,800		
	OR Paid Family Medical Leave	5952	525	1,074	1,200	1,000		
	Worker Compensation	5955	3,939	9,764	16,300	12,500		
	Unemployment	5960	-	-	-	-		
	Health & Life Insurance	5965	78,788	84,214	83,300	60,446		
	Retirement	5970	86,972	101,375	106,800	77,720		
	OPSRP Retirement	5971	-	-	-	-		
	VEBA	5980	5,175	5,520	7,600	4,140		
	Uniform Allowance	5990	1,050	900	2,400	1,750		
	Total Taxes & Benefits		195,406	223,381	242,000	176,356	-	-
	Total Personal Services		456,043	505,639	584,900	413,256	-	-
	Total Full-Time Equivalent		3.00	4.00	4.00	3.00		
Materials & Services								
	Operating Supplies	6005	15,491	19,604	26,000	25,000		
	Small Tools & Minor Equipment	6007	3,162	6,853	20,000	25,000		
	Computer Software & Licensing	6009	-	-	-	3,000		
	Fuel & Lubricants	6030	158,542	157,704	220,000	220,000		
	Books & Publications	7003	-	912	500	500		
	Travel/Training/Mileage	7080	798	-	2,000	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		
	Traffic Services/Signs	7655	-	209	-	-		
	Misc Materials & Services	7899	66	-	-	-		
	Total Materials & Services		344,194	472,907	498,500	506,500	-	-

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
Public Works	Account No.					Budget	Budget	Budget	Budget
Capital Outlay									
	Buildings/Improvements	9040	-	-	-	-	-	-	-
Total Capital Outlay			-	-	-	-	-	-	-
Total Shop Expenditures			800,237	978,546	1,083,400	919,756	-	-	-
Shop Revenue minus Expenditures			(800,237)	(978,546)	(1,083,400)	(919,756)	-	-	-
Buildings Expense	16005								
Materials & Services									
	Operating Supplies	6005	-	11	-	-	-	-	-
	Contracted Services	7105	-	-	25,000	120,000	-	-	-
	Utilities	7410	10,954	10,375	12,500	12,500	-	-	-
	Water Fees	7415	1,475	1,468	2,000	2,500	-	-	-
	Sewer Fees	7416	3,124	2,130	3,000	3,000	-	-	-
	Garbage Collection	7420	2,615	3,586	4,000	4,000	-	-	-
	Janitorial Services	7430	2,915	2,310	3,500	3,500	-	-	-
	R&M/Building & Grounds	7450	20,162	22,562	30,000	10,000	-	-	-
	R&M/Equipment	7605	-	-	-	14,000	-	-	-
Total Materials & Services			41,245	42,441	80,000	169,500	-	-	-
Capital Outlay									
	Machinery/Equipment	9035	-	-	25,000	5,000	-	-	-
	Buildings/Improvements	9040	-	2,475	-	-	-	-	-
Total Capital Outlay			-	2,475	25,000	5,000	-	-	-
Total Buildings Expenditures			41,245	44,916	105,000	174,500	-	-	-
Buildings Revenue minus Expenditures			(41,245)	(44,916)	(105,000)	(174,500)	-	-	-
Public Works Revenues minus Expenditures			-	-	-	(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	-	-	-
Total Materials & Services			2,187,377	3,043,694	3,092,540	3,382,020	-	-	-
Total Capital Outlay			525,266	1,365,808	326,900	1,105,000	-	-	-
Total Transfers Out			1,530,000	1,880,000	1,130,000	480,000	-	-	-
Total Contingency			-	-	800,000	800,000	-	-	-
Total Unappropriated Ending Fund Balance			8,065,952	6,455,788	3,132,360	3,012,127	-	-	-
Public Works Totals			14,890,850	15,531,267	12,133,400	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
FY2025-26 Annual Budget



Fund: 165
Department: 16500

Trask Road Project	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								
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
FY2025-26 Annual Budget



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

Health & Human Services	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 Fund Balance	4000	2,705,537	5,002,011	5,000,000				
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				
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				
Child & Adolescent (MCH Title V PE.42)/FYE25	4225	22,337	21,279	22,940				
Family Planning (Reproductive Hlth-PE.41 & PE.46)/FYE25	4225	22,371	16,596	16,630				
WIC Grant (PE.40)/FYE25	4225	139,101	126,589	140,580				
Water Grant (PE.50)/FYE25	4225	26,595	26,794	24,350				
MCH Perinatal (PE.42)-Prog 170019/FYE25	4225	795	972	1,060				
Public Hlth Emergency Prep (PE.12)/FYE25	4225	75,013	70,256	76,640				
TB Case Management (PE.03) Federal/FYE25	4225	-	-	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)	-				
Rural Health Network Development Plng/FYE25	4225	-	30,399	-				
State Grants	4250	205,352	192,509	-				
WIC Grant (PE.40)/FYE25	4250	1,743	1,715	1,710				
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				
Tobacco Grant (PE.13)/FYE25	4250	185,330	63,807	240,890				
State Support/Public Health (PE.01)/FYE25	4250	37,993	32,249	34,360				
Babies 1st Maternity Case Mngmnt (PE.41)/FYE25	4250	-	-	6,780				
Child & Adolescent (MCH/Title V PE.42)/FYE25	4250	-	995	-				
Immunization Spec Payts (State PE.43)/FYE25	4250	-	-	5,090				
MCH Perinatal (PE.42)-Prog 170019/FYE25	4250	7,570	8,270	1,060				
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				
Cacoon Grant/FYE25	4250	5,224	-	13,060				
SRCH Diabetes/FYE25	4250	-	-	-				
OHA BHRN M110 Behavioral Health Resource/FYE25	4250	291,296	207,773	-				
TB Case Management (PE.03) State/FYE25	4250	-	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	-				
Donations	4269	1,700	4,588	5,000				
Rent	4280	-	-	38,400				
Local/Community Funding	4290	21,204	199,072	20,000				
TFCC Health Equity & Inclusion/FYE22	4290	-	-	-				
OHSU Community Partnership Pgm Sp Call	4290	-	-	-				
Health Dept Fees	4370	38,815	40,609	50,000				
Medicaid	4371	4,082,114	3,305,202	3,020,000				
Environmental Health	4372	184,783	190,700	250,000				
Self Pay (was Patient Fees)	4373	203,612	157,654	253,000				
Insurance (was Patient Insurance Fees)	4374	540,421	550,270	800,000				
Medicare	4375	562,541	514,043	880,000				
Prescription Program	4376	71,415	3,275	100,000				
School Contracts	4378	-	-	-				
Contracted Provider Svcs (TYAC & TCSO Contract)	4379	41,040	23,760	50,000				
FP Expansion Project Fees	4381	14,408	10,608	50,000				
Uncollectable Allowance	4384	5,481	6,910	20,000				

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
Health & Human Services								
Medical Managed Care Fees (Non-Capitated)	4386	1,919,868	1,923,973	3,250,000				
City of Rockaway Beach	4390	-	900	-				
Refunds & Reimbursements	4670	4,055	6,345	10,000				
Miscellaneous Revenue	4690	328	1,880	5,000				
Sale of Assets	4695	-	-	500				
Interest	4699	60,428	204,601	70,000				
Transfer from GF/for Public Health Programs	4800	250,000	287,500	287,500				
Transfer from Ntl. Opioid Settlement	4830	-	-	14,000				
Operating Revenue		13,581,929	11,938,667	13,730,260	-	-	-	-
Total Revenues		16,287,466	16,940,678	18,730,260	-	-	-	-
HHS Administrative Expense 17000								
Personal Services								
Salaries								
Department Head	5100	61,829	63,056	119,800	69,200			
Management/Supervisory	5200	83,796	86,880	180,300	388,300			
Professional/Technical	5300	-	-	-	-			
Administrative/Clerical	5400	240,711	246,706	230,400	351,300			
Skilled/Service/Maintenance	5500	-	1,768	5,600	10,700			
AFSCME Incentive	5750	-	-	2,900	2,900			
Out of Class	5896	423	1,377	-	-			
Leave Buy Out	5897	11,629	958	10,600	15,800			
Overtime	5899	17,401	30,697	5,000	5,000			
Total Salaries		415,788	431,442	554,600	843,200	-	-	-
Taxes & Benefits								
Employer's FICA	5950	30,965	32,157	44,200	66,800			
OR Paid Family Medical Leave	5952	887	1,682	2,100	3,300			
Worker Compensation	5955	876	874	4,600	3,600			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	94,804	94,487	108,300	184,152			
Retirement	5970	129,321	146,960	192,000	227,947			
OPSRP Retirement	5971	-	-	-	19,037			
VEBA	5980	8,119	8,137	10,000	14,807			
Uniform Allowance	5990	-	30	-	-			
Total Taxes & Benefits		264,973	284,327	361,200	519,643	-	-	-
Total Personal Services		680,762	715,769	915,800	1,362,843	-	-	-
Total Full-Time Equivalent		6.00	6.73	6.55	10.23			
Materials & Services								
Office Supplies	6001	5,573	4,842	1,580				
Non-Capital Equipment	6004	2,336	-	270				
Operating Supplies	6005	-	203	250				
Small Tools & Minor Equipment	6007	-	-	-				
Computer Software & Licensing	6009	5,443	3,710	6,150				
Computer Supplies	6011	2,206	5,929	230				
Fuel & Lubricants	6030	(289)	585	930				
Uniforms	6251	17	-	-				
Outreach	6501	-	-	-				
Printing & Advertising	7001	281	-	-				
Books & Publications	7003	-	538	590				
Postage & Shipping	7005	2,616	(828)	70				
Telephone	7007	4,795	18,266	20,100				
Network Fees	7012	-	-	-				
Bank Fees	7013	1,569	1,246	1,520				
Insurance & Deductibles	7020	5	-	-				
Public Relations	7022	-	-	-				
Memberships & Dues	7050	2,122	1,905	2,080				
Travel/Training/Mileage	7080	198	1,997	1,000				
Professional Services	7101	68,031	65,168	106,380				
Consulting Services	7103	-	-	-				
Contracted Services	7105	781	21,449	51,580				
Legal	7110	7,326	2,880	10,000				
Rent	7401	17,000	20,698	40,000				
Utilities	7410	5,994	5,784	7,590				
Water Fees	7415	570	329	640				
Sewer Fees	7416	866	468	790				
Garbage Collection	7420	942	983	1,450				
Janitorial Services	7430	1,851	1,320	980				

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
Health & Human Services								
	Janitorial Supplies	7431	-	208	-			
	R&M/Building & Grounds	7450	1,015	597	150			
	R&M/Office Equipment	7601	4,643	4,080	5,730			
	R&M/Vehicles	7603	431	(263)	80			
	R&M/Equipment	7605	27	70	110			
	Storage Rental	7611	349	242	300			
	Permit Fees	7650	-	-	-			
	Rebates & Refunds	7880	-	-	-			
	Health Insurance/Retirees	7881	77,243	81,933	100,000	100,000		
	Misc Materials & Services	7899	-	87	140			
	Indirect Cost Allocation	8001	80,690	95,250	98,520	715,320		
	Intercounty/Insurance	8002	5,109	5,724	6,990	46,000		
	Intercounty/IS Support	8007	-	-	-			
Total Materials & Services			299,740	345,398	466,200	861,320	-	-
Capital Outlay								
	Furniture/Fixtures	9015	-	-	5,000			
	Computers/Office Equipment	9020	-	315	-			
	Software	9025	-	-	-			
	Building/Improvements	9040	-	-	-			
Total Capital Outlay			-	315	5,000	-	-	-
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	-	-

3/28/2025 Requested Budget

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
Health & Human Services									
HHS Primary Care Central Expense		17001							
Personal Services									
Salaries									
	Management/Supervisory	5200	414,204	396,678	427,500	375,700			
	Professional/Technical	5300	1,307,224	1,386,833	1,364,200	1,533,600			
	Performance Pay	5300	-	-	120,000				
	Administrative/Clerical	5400	392,494	473,758	821,700	804,600			
	Skilled/Service/Maintenance	5500	46,154	19,628	-	21,300			
	AFSCME Incentive	5750	-	-	14,800	10,800			
	Stipend	5895	21,120	21,120	-				
	Out of Class	5896	-	226	-				
	Leave Buy Out	5897	10,515	4,584	50,500	52,600			
	Overtime	5899	20,679	23,902	18,000				
	Total Salaries		2,212,389	2,326,729	2,816,700	2,798,600			
Taxes & Benefits									
	Employer's FICA	5950	141,599	148,179	224,300	223,100			
	OR Paid Family Medical Leave	5952	4,221	7,190	10,900	11,000			
	Worker Compensation	5955	7,588	7,162	23,500	11,500			
	Unemployment	5960	3,543	-	6,000	-			
	Health & Life Insurance	5965	415,662	437,313	542,800	550,786			
	Retirement	5970	827,704	902,410	935,700	864,645			
	OPSRP Retirement	5971	-	-	-	27,355			
	Moving Reimbursement	5975	750	-	-	-			
	VEBA	5980	34,165	34,616	44,000	41,165			
	Uniform Allowance	5990	2,374	1,994	2,100	-			
	Total Taxes & Benefits		1,437,605	1,538,863	1,789,300	1,729,551			
	Total Personal Services		3,649,994	3,865,592	4,606,000	4,528,151			
	Total Full-Time Equivalent		27.80	24.93	23.47	28.31			
Materials & Services									
	Office Supplies	6001	12,719	16,547	5,170				
	Non-Capital Equipment	6004	9,274	-	870				
	Operating Supplies	6005	40,916	55,793	33,640				
	Small Tools & Minor Equipment	6007	1,515	836	-				
	Computer Software & Licensing	6009	130,141	138,489	179,030				
	Computer Supplies	6011	8,265	40,133	12,530				
	Fuel & Lubricants	6030	1,067	1,053	1,150				
	Drugs & Vaccines	6110	65,602	86,590	47,600				
	Patient Prescriptions	6111	46,615	967	2,000				
	Prescription Labeling	6112	-	-	100				
	Patient Special Needs	6114	-	-	100				
	Patient Transportation	6115	-	152	100				
	Uniforms	6251	-	-	-				
	Outreach	6501	-	-	-				
	Printing & Advertising	7001	33,131	29,967	32,880				
	Books & Publications	7003	531	531	440				
	Postage & Shipping	7005	4,072	3,538	3,800				
	Telephone	7007	16,836	13,143	11,490				
	Network Fees	7012	-	-	-				
	Bank Fees	7013	6,379	5,208	6,440				
	Insurance & Deductibles	7020	37	2,256	5,000				
	Public Relations	7022	5,567	15,190	21,630				
	Memberships & Dues	7050	4,573	12,569	16,420				
	Provider CME Training	7054	4,893	7,292	12,980				
	Travel/Training/Mileage	7080	1,844	2,486	1,560				
	Professional Services	7101	59,718	47,066	71,810				
	Contracted Services	7105	138,323	199,145	319,080				
	Legal	7110	1,188	-	-				
	Legal Settlements	7111	-	-	-				
	Lab Tests	7210	14,259	11,905	15,000				
	Rent	7401	45,514	45,514	94,450				
	Utilities	7410	6,462	7,003	8,670				
	Water Fees	7415	910	847	1,520				
	Sewer Fees	7416	737	899	1,190				
	Garbage Collection	7420	8,450	7,247	9,930				
	Janitorial Services	7430	30,610	15,970	23,390				
	Janitorial Supplies	7431	4,309	5,537	6,620				
	R&M/Building & Grounds	7450	5,191	36,516	31,270				

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
Health & Human Services								
	R&M/Office Equipment	7601	7,746	5,114	7,210			
	R&M/Vehicles	7603	509	1,286	2,590			
	R&M/Equipment	7605	6,076	5,482	8,370			
	Storage Rental	7611	8,161	7,726	8,780			
	Permit Fees	7650	-	-	-			
	Rebates & Refunds	7880	3,479	3,709	2,300			
	Misc Materials & Services	7899	462	977	950			
	Indirect Cost Allocation	8001	316,980	374,220	387,070			
	Intercounty/Insurance	8002	20,352	22,486	27,760			
	Intercounty/IS Support	8007	-	-	-			
Total Materials & Services			1,073,414	1,231,389	1,422,890	-	-	-
Capital Outlay								
	Furniture/Fixtures	9015	-	-	10,000			
	Computers/Office Equipment	9020	2,825	4,121	7,220			
	Software	9025	-	-	-			
	Machinery/Equipment	9035	-	9,453	9,690			
	Buildings/Improvements	9040	-	-	1,200,000			
	Construction in Progress	9070	861	-	-			
Total Capital Outlay			3,686	13,574	1,226,910	-	-	-
HHS Primary Care Central Expenditures			4,727,094	5,110,555	7,255,800	4,528,151	-	-

FY2025 Requested Budget

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
Health & Human Services								
HHS Primare Care North Expense	17001A							
Personal Services								
Salaries								
Professional/Technical	5300	-	-	39,600	74,600			
Administrative/Clerical	5400	-	-	-	-			
Skilled/Service/Maintenance	5500	-	-	7,000	-			
AFSCME Incentive	5750	-	-	600	100			
Out of Class	5896	-	-	-	-			
Leave Buy Out	5897	-	-	1,000	1,500			
Overtime	5899	-	-	-	-			
Total Salaries		-	-	48,200	76,200			
Taxes & Benefits								
Employer's FICA	5950	-	-	3,900	6,100			
OR Paid Family Medical Leave	5952	-	-	200	300			
Worker Compensation	5955	179	81	900	400			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	32	152	11,900	11,485			
Retirement	5970	11,090	11,001	16,700	25,343			
OPSRP Retirement	5971	-	-	-	-			
VEBA	5980	-	-	900	621			
Uniform Allowance	5990	-	-	-	-			
Total Taxes & Benefits		11,301	11,234	34,500	44,249			
Total Personal Services		11,301	11,234	82,700	120,449			
Total Full-Time Equivalent		0.60	0.45	0.40	0.40			
Materials & Services								
Office Supplies	6001	546	83	10				
Non-Capital Equipment	6004	-	2,348	10				
Operating Supplies	6005	8,216	10,514	6,610				
Small Tools & Minor Equipment	6007	-	69	-				
Computer Software & Licensing	6009	31,712	33,853	42,580				
Computer Supplies	6011	875	1,499	90				
Fuel & Lubricants	6030	103	35	70				
Drugs & Vaccines	6110	474	-	-				
Patient Prescriptions	6111	-	-	-				
Patient Special Needs	6114	-	-	-				
Patient Transportation	6115	-	-	-				
Uniforms	6251	-	-	-				
Outreach	6501	-	-	-				
Printing & Advertising	7001	1,830	1,768	1,810				
Books & Publications	7003	104	102	80				
Postage & Shipping	7005	13	14	30				
Telephone	7007	988	942	850				
Network Fees	7012	-	-	-				
Bank Fees	7013	391	310	380				
Insurance & Deductibles	7020	-	-	-				
Public Relations	7022	50	-	-				
Memberships & Dues	7050	958	2,853	3,630				
Provider CME Training	7054	265	-	-				
Travel/Training/Mileage	7080	11	-	-				
Professional Services	7101	1,818	525	680				
Contracted Services	7105	23,842	29,383	62,120				
Lab Tests	7210	226	-	-				
Rent	7401	11,352	11,352	23,560				
Utilities	7410	2,082	2,700	4,170				
Water Fees	7415	-	-	-				
Sewer Fees	7416	-	-	-				
Garbage Collection	7420	1,256	964	1,260				
Janitorial Services	7430	328	225	-				
Janitorial Supplies	7431	-	52	-				
R&M/Building & Grounds	7450	1	28	-				
R&M/Office Equipment	7601	-	4	-				
R&M/Vehicles	7603	47	39	150				
R&M/Equipment	7605	7	17	30				
Storage Rental	7611	87	60	80				
Permit Fees	7650	-	-	-				
Rebates & Refunds	7880	-	-	-				
Misc Materials & Services	7899	-	-	-				

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								
	Indirect Cost Allocation	8001	20,170	23,810	24,630			
	Intercounty/Insurance	8002	1,251	1,431	1,750			
	Intercounty/IS Support	8007	-	-	-			
Total Materials & Services			109,001	124,981	174,580	-	-	-
Capital Outlay								
	Furniture/Fixtures	9015	-	-	-			
	Computers/Office Equipment	9020	30	224	480			
	Machinery/Equipment	9035	-	2,087	-			
Total Capital Outlay			30	2,310	480	-	-	-
HHS Primary Care North Expenditures			120,332	138,526	257,760	120,449	-	-

3/28/2025 Requested Budget

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
Health & Human Services								
HHS Dental Expense	17002							
Personal Services								
Salaries								
Department Head	5100	8,993	9,518	-	10,500			
Management/Supervisory	5200	83,440	48,069	113,800	157,500			
Administrative/Clerical	5400	258,567	291,594	296,800	230,600			
Skilled/Service/Maintenance	5500	-	1,768	34,100	10,700			
Part-time/Temporary	5600	-	-	-	-			
AFSCME Incentive	5750	-	-	2,700	2,000			
Out of Class	5896	-	291	-	-			
Leave Buy Out	5897	-	15,789	8,700	7,900			
Overtime	5899	3,330	2,490	-	-			
Total Salaries		354,329	369,520	456,100	419,200	-	-	-
Taxes & Benefits								
Employer's FICA	5950	25,412	26,951	36,300	33,400			
OR Paid Family Medical Leave	5952	684	1,409	1,800	1,700			
Worker Compensation	5955	855	805	5,000	2,100			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	141,170	125,460	141,900	141,402			
Retirement	5970	122,008	103,164	159,300	138,460			
OPSRP Retirement	5971	-	-	-	-			
VEBA	5980	7,784	6,681	10,000	8,666			
Uniform Allowance	5990	-	30	-	-			
Total Taxes & Benefits		297,913	264,501	354,300	325,728	-	-	-
Total Personal Services		652,242	634,022	810,400	744,928	-	-	-
Total Full-Time Equivalent		4.80	3.28	5.09	6.08			
Materials & Services								
Office Supplies	6001	2,819	3,289	790				
Non-Capital Equipment	6004	2,777	1,978	140				
Operating Supplies	6005	74,196	56,430	53,130				
Small Tools & minor Equipment	6007	-	-	-				
Computer Software & Licensing	6009	3,896	1,890	3,090				
Computer Supplies	6011	1,339	3,428	180				
Fuel & Lubricants	6030	147	135	230				
Patient Special Needs	6114	151	-	-				
Uniforms	6251	-	-	-				
Outreach	6501	-	-	-				
Printing & Advertising	7001	1,752	1,213	1,620				
Books & Publications	7003	-	-	-				
Postage & Shipping	7005	1,272	1,956	1,840				
Telephone	7007	3,971	4,169	3,570				
Network Fees	7012	-	-	-				
Bank Fees	7013	910	721	880				
Insurance & Deductibles	7020	-	-	-				
Public Relations	7022	-	10	-				
Memberships & Dues	7050	-	1,680	2,220				
Travel/Training/Mileage	7080	119	213	170				
Professional Services	7101	1,246	196	370				
Contracted Services	7105	1,119,276	1,022,371	1,901,340				
Legal	7110	-	-	-				
Lab Tests	7210	-	-	-				
Rent	7401	30,879	32,079	66,470				
Utilities	7410	6,756	7,119	9,400				
Water Fees	7415	1,353	1,351	2,560				
Sewer Fees	7416	2,286	2,308	3,760				
Garbage Collection	7420	3,542	3,702	5,430				
Janitorial Services	7430	3,539	2,820	640				
Janitorial Supplies	7431	661	840	1,020				
R&M/Building & Grounds	7450	1,231	5,924	7,360				
R&M/Office Equipment	7601	2,354	1,359	2,040				
R&M/Vehicles	7603	78	157	520				
R&M/Equipment	7605	1,423	9,321	14,220				
Storage Rental	7611	1,236	1,174	1,340				
Permit Fees	7650	-	-	-				
Rebates & Refunds	7880	425	240	140				
Misc. Materials & Services	7899	42	-	-				
Indirect Cost Allocation	8001	51,870	61,230	63,350				

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
Health & Human Services									
	Intercounty/Insurance	8002	3,495	3,679	4,500				
	Intercounty/IS Support	8007	-	-	-				
Total Materials & Services			1,325,043	1,232,982	2,152,320	-	-	-	-
Capital Outlay									
	Furniture/Fixtures	9015	-	-	5,000				
	Computers/Office Equipment	9020	474	493	820				
	Software	9025	-	-	-				
	Machinery/Equipment	9035	-	-	-				
Total Capital Outlay			474	493	5,820	-	-	-	-
HHS Dental Expenditures			1,977,759	1,867,496	2,968,540	744,928	-	-	-

3/28/2025 Requested Budget

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
Health & Human Services									
HHS Public Health Expense		17003							
Personal Services									
Salaries									
	Department Head	5100	41,594	46,400	-	50,900			
	Management/Supervisory	5200	109,046	94,800	106,500	99,800			
	Professional/Technical	5300	248,287	275,210	241,400	351,200			
	Administrative/Clerical	5400	316,256	311,975	305,900	414,800			
	Skilled/Service/Maintenance	5500	-	1,768	-	10,700			
	Part-Time/Temporary	5600	28,944	27,195	900	-			
	AFSCME Incentive	5750	-	-	4,900	5,900			
	Out of Class	5896	170	419	-	-			
	Leave Buy Out	5897	6,293	2,428	12,500	17,900			
	Overtime	5899	918	2,099	-	-			
Total Salaries			751,508	762,294	672,100	951,200	-	-	-
Taxes & Benefits									
	Employer's FICA	5950	55,911	56,624	52,400	75,600			
	OR Paid Family Medical Leave	5952	1,419	2,960	2,600	3,800			
	Worker Compensation	5955	3,267	2,237	17,400	9,900			
	Unemployment	5960	1,661	879	-	-			
	Health & Life Insurance	5965	151,749	166,998	143,700	195,582			
	Retirement	5970	187,807	276,693	229,600	281,583			
	OPSRP Retirement	5971	-	-	-	5,258			
	Moving Reimbursement	5975	750	-	-	-			
	VEBA	5980	14,577	14,461	12,700	18,492			
	Uniform Allowance	5990	1,236	1,601	-	-			
Total Taxes & Benefits			418,378	522,453	458,400	590,215	-	-	-
Total Personal Services			1,169,886	1,284,747	1,130,500	1,541,415	-	-	-
Total Full-Time Equivalent			9.00	10.89	7.90	12.93			
Materials & Services									
	Office Supplies	6001	2,218	47,617	21,340				
	Non-Capital Office Equipment	6003	-	-	-				
	Non-Capital Equipment	6004	1,960	5,483	3,560				
	Operating Supplies	6005	14,424	9,578	910				
	Small Tools & Minor Equipment	6007	-	5,958	-				
	Computer Software & Licensing	6009	3,372	2,221	2,650				
	Computer Supplies	6011	2,692	12,955	4,000				
	Fuel & Lubricants	6030	692	626	650				
	Drugs & Vaccines	6110	57,181	207,612	152,410				
	Patient Prescriptions	6111	-	-	-				
	Patient Special Needs	6114	-	-	-				
	Patient Transportation	6115	-	-	-				
	Uniforms	6251	-	-	-				
	Outreach	6501	-	4,100	-				
	Printing & Advertising	7001	10,428	1,637	1,640				
	Books & Publications	7003	-	-	-				
	Postage & Shipping	7005	3,238	4,181	4,110				
	Telephone	7007	5,779	6,921	5,670				
	Network Fees	7012	-	19,213	20,000				
	Bank Fees	7013	854	677	830				
	Insurance & Deductibles	7020	-	-	-				
	Public Relations	7022	7,060	1,738	50				
	Memberships & Dues	7050	2,794	3,214	4,240				
	Provider CME Training	7054	-	-	-				
	Travel/Training/Mileage	7080	11,856	9,494	6,070				
	Professional Services	7101	29,307	8,752	16,140				
	Contracted Services	7105	139,882	384,347	604,770				
	Legal	7110	-	-	-				
	Lab Tests	7210	-	-	-				
	Rent	7401	8,193	6,193	12,860				
	Utilities	7410	4,173	4,466	6,090				
	Water Fees	7415	86	105	150				
	Sewer Fees	7416	94	109	140				
	Garbage Collection	7420	512	534	790				
	Janitorial Services	7430	27	550	-				
	Janitorial Supplies	7431	586	1,348	910				
	R&M/Building & Grounds	7450	424	3,158	620				

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
Health & Human Services								
	R&M/Office Equipment	7601	4,102	3,678	4,750			
	R&M/Vehicles	7603	356	669	1,470			
	R&M/Equipment	7605	1,024	5,112	1,950			
	Storage Rental	7611	1,108	1,050	1,200			
	Permit Fees	7650	2,977	-	-			
	Misc Materials & Services	7899	31,331	72,680	57,520			
	Indirect Cost Allocation	8001	51,870	61,240	63,350			
	Intercounty/Insurance	8002	3,433	3,679	4,500			
	Intercounty/IS Support	8007	-	-	-			
Total Materials & Services			404,034	900,896	1,005,340	-	-	-
Capital Outlay								
	Computers/Office Equipment	9020	396	414	700			
	Software	9025	-	-	-			
	Vehicles	9030	30,636	-	-			
	Clinical Supplies	9035	13,706	35,551	27,500			
	Buildings/Improvements	9040	-	-	-			
	Construction in Progress	9070	680,763	623,042	-			
Total Capital Outlay			725,501	659,007	28,200	-	-	-
HHS Public Health Expenditures			2,299,421	2,844,650	2,164,040	1,541,415	-	-

3/28/2025 Requested Budget

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								
HHS Public Health Field Services Expense		17003A						
Personal Services								
Salaries								
	Management/Supervisory	5200	-	11,088	-	16,300		
	Professional/Technical	5300	-	-	39,000	42,100		
	Administrative/Clerical	5400	-	-	-	29,300		
	Part-Time/Temporary	5600	-	890	-	-		
	AFSCME Incentive	5750	-	-	300	500		
	Out of Class	5896	-	-	-	-		
	Leave Buy Out	5897	-	-	800	1,700		
	Overtime	5899	-	-	-	-		
	Moving Reimbursement	5975	-	-	-	-		
Total Salaries			-	11,979	40,100	89,900	-	-
Taxes & Benefits								
	Employer's FICA	5950	-	892	3,200	7,200		
	OR Paid Family Medical Leave	5952	-	47	200	400		
	Worker Compensation	5955	1,879	1,911	1,900	1,700		
	Unemployment	5960	-	-	-	-		
	Health & Life Insurance	5965	-	2,943	200	19,276		
	Retirement	5970	31,875	34,428	14,000	29,682		
	OPSRP Retirement	5971	-	-	-	-		
	VEBA	5980	-	145	600	1,615		
	Uniform Allowance	5990	-	-	1,200	-		
Total Taxes & Benefits			33,754	40,366	21,300	59,872	-	-
Total Personal Services			33,754	52,344	61,400	149,772	-	-
Total Full-Time Equivalent			0.20	2.58	2.48	-		
Materials & Services								
	Office Supplies	6001	227	91	30			
	Non-Capital Equipment	6004	71	-	10			
	Operating Supplies	6005	2,039	2,230	2,330			
	Small Tools & Minor Equipment	6007	-	-	-			
	Computer Software & Licensing	6009	875	815	1,340			
	Computer Supplies	6011	77	1,608	20			
	Fuel & Lubricants	6030	259	499	410			
	Drugs & Vaccines	6110	-	-	-			
	Patient Prescriptions	6111	-	-	-			
	Prescription Labeling	6112	-	-	-			
	Patient Special Needs	6114	-	-	-			
	Patient Transportation	6115	-	-	-			
	Uniforms	6251	-	705	-			
	Outreach	6501	-	1,500	-			
	Printing & Advertising	7001	140	210	330			
	Books & Publications	7003	-	-	-			
	Postage & Shipping	7005	14	15	30			
	Telephone	7007	1,802	1,815	1,530			
	Network Fees	7012	-	-	-			
	Bank Fees	7013	434	344	420			
	Insurance & Deductibles	7020	-	-	-			
	Public Relations	7022	-	2,154	3,300			
	Memberships & Dues	7050	-	-	-			
	Travel/Training/Mileage	7080	87	43	90			
	Professional Services	7101	406	67	130			
	Contracted Services	7105	31	65	190			
	Lab Tests	7210	-	-	-			
	Rent	7401	2,566	2,566	5,330			
	Utilities	7410	368	395	490			
	Water Fees	7415	35	33	70			
	Sewer Fees	7416	39	36	60			
	Garbage Collection	7420	260	272	400			
	Janitorial Services	7430	14	-	-			
	Janitorial Supplies	7431	243	323	380			
	R&M/Building & Grounds	7450	170	1,236	240			
	R&M/Office Equipment	7601	942	385	550			
	R&M/Vehicles	7603	124	485	920			
	R&M/Equipment	7605	84	97	150			
	Storage Rental	7611	476	447	510			

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								
	Permit Fees	7650	-	-	-	-	-	-
	Misc Materials & Services	7899	16	-	-	-	-	-
	Indirect Cost Allocation	8001	23,060	27,220	28,150	-	-	-
	Intercounty/Insurance	8002	1,489	1,635	2,000	-	-	-
	Intercounty/IS Support	8007	-	-	-	-	-	-
Total Materials & Services			36,348	47,288	49,410	-	-	-
Capital Outlay								
	Computers/Office Equipment	9020	150	171	-	-	-	-
	Software	9025	-	-	-	-	-	-
Total Capital Outlay			150	171	-	-	-	-
HHS Public Health Field Services Expenditures			70,253	99,803	110,810	149,772	-	-

3/28/2025 Requested Budget

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
Health & Human Services									
HHS Environmental Health Expense		17004							
Personal Services									
Salaries									
	Management/Supervisory	5200	69,086	77,363	75,300	92,400			
	Professional/Technical	5300	49,111	89,589	124,000	74,900			
	Administrative/Clerical	5400	50,400	15,368	15,600	16,900			
	Skilled/Service/Maintenance	5500	-	-	-	-			
	AFSCME Incentive	5750	-	-	1,700	700			
	Out of Class	5896	-	-	-	-			
	Leave Buy Out	5897	-	283	4,200	3,600			
	Overtime	5899	-	-	-	-			
Total Salaries			168,596	182,602	220,800	188,500	-	-	-
Taxes & Benefits									
	Employer's FICA	5950	12,618	13,636	17,700	15,100			
	OR Paid Family Medical Leave	5952	379	713	900	800			
	Worker Compensation	5955	368	491	1,800	800			
	Unemployment	5960	-	-	-	-			
	Health & Life Insurance	5965	23,027	26,227	28,500	47,821			
	Retirement	5970	49,095	72,694	77,000	37,029			
	OPSRP Retirement	5971	-	-	-	4,119			
	VEBA	5980	3,914	3,903	4,700	3,229			
	Uniform Allowance	5990	543	675	500	450			
Total Taxes & Benefits			89,945	118,339	131,100	109,349	-	-	-
Total Personal Services			258,541	300,942	351,900	297,849	-	-	-
Total Full-Time Equivalent			2.25	2.34	2.32	2.32			
Materials & Services									
	Office Supplies	6001	941	3,355	500				
	Non-Capital Equipment	6004	169	-	90				
	Operating Supplies	6005	1,049	566	160				
	Small Tools & Minor Equipment	6007	-	-	-				
	Computer Software & Licensing	6009	1,031	929	1,520				
	Computer Supplies	6011	4,286	4,014	2,900				
	Fuel & Lubricants	6030	1,875	1,154	1,410				
	Uniforms	6251	33	-	-				
	Outreach	6501	-	-	-				
	Printing & Advertising	7001	589	276	-				
	Books & Publications	7003	60	70	80				
	Postage & Shipping	7005	482	494	170				
	Telephone	7007	3,139	2,200	2,230				
	Network Fees	7012	-	-	-				
	Bank Fees	7013	1,538	3,189	4,570				
	Insurance & Deductibles	7020	-	-	-				
	Public Relations	7022	-	141	-				
	Memberships & Dues	7050	735	127	170				
	Provider CME Training	7054	114	-	-				
	Travel/Training/Mileage	7080	2,241	6,750	10,550				
	Professional Services	7101	20,465	11,474	5,230				
	Contracted Services	7105	2,649	5,559	12,980				
	Lab Tests	7210	-	181	-				
	Rent	7401	3,548	3,548	7,370				
	Utilities	7410	503	1,012	880				
	Water Fees	7415	49	61	90				
	Sewer Fees	7416	54	63	90				
	Garbage Collection	7420	293	306	450				
	Janitorial Services	7430	16	265	-				
	Janitorial Supplies	7431	336	431	520				
	R&M/Building & Grounds	7450	234	1,702	330				
	R&M/Office Equipment	7601	1,545	1,136	1,590				
	R&M/Vehicles	7603	861	1,338	3,200				
	R&M/Equipment	7605	114	129	200				
	Storage Rental	7611	634	601	690				
	Permit Fees	7650	-	-	-				
	Rebates & Refunds	7880	716	1,322	2,580				

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.							
	Misc Materials & Services	7899	142	-	-	-	-	-
	Indirect Cost Allocation	8001	23,050	27,220	28,150	-	-	-
	Intercounty/Insurance	8002	1,468	1,635	2,000	-	-	-
	Intercounty/IS Support	8007	-	-	-	-	-	-
Total Materials & Services			74,960	81,245	90,700	-	-	-
Capital Outlay								
	Computers/Office Equipment	9020	209	237	400	-	-	-
	Software	9025	-	-	-	-	-	-
	Vehicles	9030	30,636	-	-	-	-	-
Total Capital Outlay			30,845	237	400	-	-	-
HHS Environmental Health Expenditures			364,346	382,423	443,000	297,849	-	-

3/28/2025 Requested Budget

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
		Account No.						
Health & Human Services								
HHS Behavioral Health Expense		17005						
Personal Services								
Salaries								
	Management/Supervisory	5200	178,890	206,436	208,800	116,000		
	Professional/Technical	5300	75,652	53,278	176,900	106,700		
	Administrative/Clerical	5400	27,332	55,745	137,000	94,500		
	Skilled/Service/Maintenance	5500	-	-	-	-		
	AFSCME Incentive	5750	-	-	2,900	1,900		
	Out of Class	5896	-	415	-	-		
	Leave Buy Out	5897	5,052	-	10,300	6,100		
	Overtime	5899	-	1,746	-	-		
Total Salaries			286,927	317,620	535,900	325,200	-	-
Taxes & Benefits								
	Employer's FICA	5950	21,399	23,472	42,800	25,900		
	OR Paid Family Medical Leave	5952	607	1,231	2,100	1,300		
	Worker Compensation	5955	1,028	607	4,200	1,400		
	Unemployment	5960	861	-	-	-		
	Health & Life Insurance	5965	68,102	78,785	124,100	65,880		
	Retirement	5970	83,338	115,153	187,300	107,303		
	OPSRP Retirement	5971	-	-	-	-		
	VEBA	5980	4,485	5,563	9,800	6,624		
Total Taxes & Benefits			179,820	224,811	370,300	208,407	-	-
Total Personal Services			466,747	542,431	906,200	533,607	-	-
Total Full-Time Equivalent			3.50	4.80	3.60	4.80		
Materials & Services								
	Office Supplies	6001	1,411	12,270	310			
	Non-capital Equipment	6004	-	-	60			
	Operating Supplies	6005	-	470	570			
	Small Tools & Minor Equipment	6007	20	311	1,000			
	Computer Software & Licensing	6009	-	805	1,340			
	Computer Supplies	6011	338	4,133	5,050			
	Fuel & Lubricants	6030	-	7	-			
	Uniforms	6251	-	-	-			
	Outreach	6501	-	-	-			
	Printing & Advertising	7001	873	1,646	1,750			
	Books & Publications	7003	-	-	-			
	Postage & Shipping	7005	-	-	-			
	Telephone	7007	3,535	5,092	3,730			
	Network Fees	7012	-	-	-			
	Bank Fees	7013	-	-	-			
	Insurance & Deductibles	7020	-	-	-			
	Public Relations	7022	-	-	-			
	Memberships & Dues	7050	289	-	-			
	Provider CME Training	7054	2,046	5,451	17,030			
	Travel/Training/Mileage	7080	805	5,000	5,420			
	Professional Services	7101	3	43,406	49,270			
	Contracted Services	7105	43,765	36,680	68,040			
	Legal Settlements	7111	-	-	-			
	Rent	7401	-	-	-			
	Utilities	7410	-	-	-			
	Water Fees	7415	-	-	-			
	Sewer Fees	7416	-	-	-			
	Garbage Collection	7420	-	-	-			
	Janitorial Services	7430	-	-	-			
	Janitorial Supplies	7431	-	-	-			
	R&M/Building & Grounds	7450	-	117	-			
	R&M/Office Equipment	7601	79	167	180			
	R&M/Vehicles	7603	-	25	-			
	R&M/Equipment	7605	-	-	-			
	Storage Rental	7611	-	-	-			
	Permit Fees	7650	-	-	-			
	Misc Materials & Services	7899	35	305	500			
	Indirect Cost Allocation	8001	5,760	6,810	7,050			
	Intercounty/Insurance	8002	434	409	500			
	Intercounty/IS Support	8007	-	-	-			
Total Materials & Services			59,393	123,103	161,800	-	-	-

TILLAMOOK COUNTY
 FY2025-26 Annual Budget



Health & Human Services		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	-	-	-				
	Vehicles	9030	-	50,188	-				
	Building/Improvements	9040	-	-	-				
Total Capital Outlay			-	50,188	-	-	-	-	-
HHS Behavioral Health Expenditures			526,141	715,722	1,068,000	533,607	-	-	-

3/28/2025 Requested Budget

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								
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			
	Non-Capital Equipment	6004	-	-	60			
	Operating Supplies	6005	4,574	3,812	2,460			
	Small Tools & Minor Equipment	6007	-	24	-			
	Computer Software & Licensing	6009	8,926	9,810	12,350			
	Computer Supplies	6011	300	446	40			
	Fuels & Lubricants	6030	31	116	180			
	Drugs & Vaccines	6110	-	-	-			
	Patient Prescriptions	6111	-	-	-			
	Patient Special Needs	6114	-	-	-			
	Patient Transportation	6115	-	-	-			
	Outreach	6501	-	-	-			
	Printing & Advertising	7001	27	-	-			
	Books & Publications	7003	37	36	30			
	Postage & Shipping	7005	-	-	-			
	Telephone	7007	1,156	1,029	880			
	Network Fees	7012	-	-	-			
	Bank Fees	7013	-	-	-			
	Insurance & Deductibles	7020	-	-	-			
	Public Relations	7022	40	26	50			
	Memberships & Dues	7050	338	972	1,280			
	Provider CME Training	7054	94	-	-			
	Travel/Training/Mileage	7080	65	96	190			
	Professional Services	7101	493	14	30			
	Contracted Services	7105	8,415	10,370	21,930			
	Lab Tests	7210	-	-	-			
	Rent	7401	-	-	-			
	Utilities	7410	-	1,849	2,750			
	Water Fees	7415	-	-	-			
	Sewer Fees	7416	-	-	-			
	Garbage Collection	7420	361	254	320			
	Janitorial Services	7430	-	-	-			
	Janitorial Supplies	7431	-	150	590			
	R&M/Building & Grounds	7450	-	-	-			
	R&M/Office Equipment	7601	-	-	-			
	R&M/Vehicles	7603	18	311	1,110			
	R&M/Equipment	7605	-	2,154	-			
	Storage Rental	7611	6,400	12,000	12,140			
	Permit Fees	7650	-	-	-			
	Rebates & Refunds	7880	-	-	-			
	Misc Materials & Services	7899	120	565	920			

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
Health & Human Services									
	Indirect Cost Allocation	8001	2,880	3,390	3,510				
	Intercounty/Insurance	8002	196	204	250				
	Intercounty/IS Support	8007	-	-	-				
Total Materials & Services			34,627	48,288	61,380	-	-	-	-
Capital Outlay									
	Computers/Office Equipment	9020	9	78	170				
	Machinery/Equipment	9035	-	737	760				
Total Capital Outlay			9	815	930	-	-	-	-
HHS Mobile Clinic Expenditures			219,629	219,442	62,310	-	-	-	-

3/28/2025 Requested Budget

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								
HHS Pharmacy	17011							
Personal Services								
Salaries								
	Professional/Technical	5300	-	-	453,130	756,800		
	Administrative/Clerical	5400	-	-	47,400	97,800		
	Skilled/Service/Maintenance	5500	-	-	-	-		
	AFSCME Incentive	5750	-	-	600	-		
	Stipend	5895	-	-	-	-		
	Out of Class	5896	-	-	-	-		
	Leave Buy Out	5897	-	-	9,500	16,500		
	Overtime	5899	-	-	1,000	-		
	Total Salaries		-	-	511,630	871,100		
Taxes & Benefits								
	Employer's FICA	5950	-	-	40,880	69,700		
	OR Paid Family Medical Leave	5952	-	-	2,005	3,500		
	Worker Compensation	5955	-	-	3,710	3,100		
	Unemployment	5960	-	-	300	-		
	Health & Life Insurance	5965	-	-	98,800	157,407		
	Retirement	5970	-	-	174,015	-		
	OPSRP Retirement	5971	-	-	-	47,158		
	VEBA	5980	-	-	6,630	9,660		
	Uniform Allowance	5990	-	-	2,030	-		
	Total Taxes & Benefits		-	-	328,370	290,525		
	Total Personal Services		-	-	840,000	1,161,625		
	Total Full-Time Equivalent		-	-	-	-		
Materials & Services								
	Office Supplies	6001	-	-	3,000	-		
	Non-Capital Equipment	6004	-	-	3,000	-		
	Operating Supplies	6005	-	-	30,000	-		
	Small Tools & Minor Equipment	6007	-	-	-	-		
	Computer Software & Licensing	6009	-	-	2,000	-		
	Computer Supplies	6011	-	-	4,000	-		
	Fuels & Lubricants	6030	-	-	100	-		
	Drugs & Vaccines	6110	-	-	20,000	-		
	Patient Prescriptions	6111	-	-	1,000	-		
	Patient Special Needs	6114	-	-	100	-		
	Uniforms	6251	-	-	200	-		
	Printing & Advertising	7001	-	-	2,000	-		
	Books & Publications	7003	-	-	100	-		
	Postage & Shipping	7005	-	-	2,000	-		
	Telephone	7007	-	-	2,000	-		
	Network Fees	7012	-	-	-	-		
	Bank Fees	7013	-	-	500	-		
	Public Relations	7022	-	-	1,500	-		
	Memberships & Dues	7050	-	-	1,500	-		
	Provider CME Training	7054	-	-	3,000	-		
	Travel/Training/Mileage	7080	-	-	1,000	-		
	Professional Services	7101	-	-	1,000	-		
	Contracted Services	7105	-	-	20,000	-		
	Lab Tests	7210	-	-	500	-		
	Rent	7401	-	-	3,500	-		
	Utilities	7410	-	-	2,400	-		
	Water Fees	7415	-	-	400	-		
	Sewer Fees	7416	-	-	-	-		
	Garbage Collection	7420	-	-	2,500	-		
	Janitorial Services	7430	-	-	2,000	-		
	Janitorial Supplies	7431	-	-	500	-		
	R&M/Building & Grounds	7450	-	-	2,000	-		
	R&M/Office Equipment	7601	-	-	10,000	-		
	R&M/Vehicles	7603	-	-	500	-		
	R&M/Equipment	7605	-	-	500	-		
	Storage Rental	7611	-	-	-	-		
	Permit Fees	7650	-	-	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
Health & Human Services	Account No.				Budget	Budget	Budget	Budget
	Rebates & Refunds	7880	-	-	-			
	Misc Materials & Services	7899	-	-	-			
	Indirect Cost Allocation	8001	-	-	10,000			
	Intercounty/Insurance	8002	-	-	10,000			
	Intercounty/IS Support	8007	-	-	-			
Total Materials & Services			-	-	143,000	-		
Capital Outlay								
	Computers/Office Equipment	9020	-	-	-			
	Machinery/Equipment	9035	-	-	30,000			
Total Capital Outlay			-	-	30,000	-		
HHS Pharmacy Expenditures			-	-	1,013,000	1,161,625		
HHS Revenue Minus Expenses			0	(0)	0	(11,301,960)	-	-
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	10,440,640	-	-	-
Total Materials & Services		3,416,560	4,135,571	5,727,620	861,320	-	-	-
Total Capital Outlay		760,695	727,109	1,297,740	-	-	-	-
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	11,301,960	-	-

FY 24/25 Supplemental Budget BO #25-___ Increase in Operating Revenue \$1,027,000, Increase in Personnel Services \$854,000, Increase in Materials & Services \$143,000,
Increase in Capital Expenditures \$30,000 realted to HHS 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			
State Grants	4250	-	-	-	-			
Total Revenues		3,003,940	3,262,587	3,000,000	3,500,000	-	-	-
Departmental Expense								
Materials & Services								
Tillamook Counseling	7911	3,003,940	3,262,587	3,000,000	3,500,000			
Total Materials & Services		3,003,940	3,262,587	3,000,000	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	-	-	-
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	-	-	-

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
Mediation	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Departmental Revenue								
Beginning Fund Balance	4000	109,485	107,846	110,000	102,500			
Fees	4301	15,157	15,157	15,000	-			
Interest	4699	1,637	4,703	2,000	2,500			
Total Revenues		126,279	127,706	127,000	105,000	-	-	-
Departmental Expense								
Materials & Services								
Contracted Services	7105	17,813	12,357	126,630	104,280			
Indirect Cost Allocation	8001	620	900	370	720			
Total Materials & Services		18,433	13,257	127,000	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	-	-	-
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	-	-	-
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	-	-	-

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
National Opioid Settlement	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Departmental Revenue								
Beginning Fund Balance	4000	-	-	-	647,600			
Miscellaneous Revenue	4690	-	-	200,000	-			
Transfer from General Fund	4800	-	-	500,000	-			
Total Revenues		-	-	700,000	647,600	-	-	-
Departmental Expense								
Materials & Services								
Contracted Services	7105	-	-	486,000	412,320			
Total Materials & Services		-	-	486,000	412,320	-	-	-
Transfers Out								
Transfer to Health & Human Services	9814	-	-	14,000	35,280			
Total Transfers Out		-	-	14,000	35,280	-	-	-
Operating Contingency								
Operating Contingency	9900	-	-	200,000	200,000			
Total Contingency		-	-	200,000	200,000	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	-	-	-	-	-	-	-
Total Unapp Ending Fund Bal		-	-	-	-	-	-	-
Total Expenditures		-	-	700,000	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	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-	-
Total Transfers Out	-	-	14,000	35,280	-	-	-	-
Total Operating Contingency	-	-	200,000	200,000	-	-	-	-
Total Unappropriated Ending Fund Balance	-	-	-	-	-	-	-	-
National Opioid Settlement Totals		-	-	700,000	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

COSSUP Comprehensive Opioid, Stimulant and Substance Abuse Program	Account No.	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Departmental Revenue								
Beginning Fund Balance	4000	-	-	-	-			
State Grants	4250	-	-	325,730	105,370			
Total Revenues		-	-	325,730	105,370	-	-	-
Departmental Expense								
Materials & Services								
Contracted Services	7105	-	-	296,120	83,540			
Intercounty to GF/BOC	8022	-	-	-	10,915			
Intercounty to GF/Treasurer	8023	-	-	-	10,915			
Total Materials & Services		-	-	296,120	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	-	-	-
COSSUP Revenues minus Expenditures		-	-	-	-	-	-	-
Tillamook County Statement of Budget Fiscal Year July 1, 2025 - June 30, 2026								
Total Materials & Services		-	-	296,120	105,370	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-
Total Transfers Out		-	-	29,610	-	-	-	-
Total Unappropriated Ending Fund Balance		-	-	-	-	-	-	-
COSSUP Totals		-	-	325,730	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

	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
Homeless Connect								
Departmental Revenue								
Beginning Fund Balance	4000	-	-	-	571,000			
Miscellaneous Revenue	4690	-	-	-	-			
Transfer from Workforce Housing	4829	-	-	840,000	-			
Total Revenues		-	-	840,000	571,000	-	-	-
Departmental Expense								
Materials & Services								
Contracted Services	7105	-	-	840,000	571,000			
Total Materials & Services		-	-	840,000	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	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		-	-	-	-	-	-	-
Homeless Connect Totals		-	-	840,000	571,000	-	-	-

Accounts for funds received by HB 4123
Current OMB Uniform Guidance Indirect Cost Allocation - \$0
Charged - \$0

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 177
Department: 17700

	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
CJC Behavioral Health Deflection								
Departmental Revenue								
Beginning Fund Balance	4000	-	-	-	154,860			
State Grants	4250	-	-	163,548	-			
Miscellaneous Revenue	4690	-	-	-	-			
Total Revenues		-	-	163,548	154,860	-	-	-
Departmental Expense								
Materials & Services								
Contracted Services	7105	-	-	163,548	139,370			
Intercounty to GF/BOC	8022	-	-	-	7,745			
Intercounty to GF/Treasurer	8023	-	-	-	7,745			
Total Materials & Services		-	-	163,548	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	-	-	-
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	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		-	-	-	-	-	-	-
CJC Behavioral Health Totals		-	-	163,548	154,860	-	-	-

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

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 178
Department: 17800

	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
CJC Specialty Court								
Departmental Revenue								
Beginning Fund Balance	4000	-	-	-	-			
State Grants	4250	-	-	-	9,410			
Interfund Loan from General Fund		-	-	25,100	-			
Total Revenues		-	-	25,100	9,410	-	-	-
Departmental Expense								
Materials & Services								
Contracted Services	7105	-	-	25,100	9,410			
Total Materials & Services		-	-	25,100	9,410	-	-	-
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	9,410	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		-	-	-	-	-	-	-
CJC Specialty Court Totals		-	-	25,100	9,410	-	-	-

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			
State Grants	4250	-	-	-	-			
Total Revenues		-	-	-	298,940	-	-	-
Departmental Expense								
Materials & Services								
Contracted Services	7105	-	-	-	269,050			
Intercounty to GF/BOC	8022	-	-	-	14,945			
Intercounty to GF/Treasurer	8023	-	-	-	14,945			
Total Materials & Services		-	-	-	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	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		-	-	-	-	-	-	-
CJC Jail-Based Medications Court Totals		-	-	-	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
County Fair	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Departmental Revenue								
Beginning Fund Balance	4000	1,076,475	1,424,996	1,100,000	1,000,000			
Ann Parks Donations	4269	11,920	-	-	-			
Dept of Agriculture Fair Revenue	4273	53,167	53,167	53,000	53,000			
Local Community Funding	4290	-	-	-	-			
Admissions	4340	230,393	237,281	230,000	240,000			
Parking	4341	60,595	58,351	60,000	62,800			
Space Fees	4342	176,830	118,063	80,000	82,000			
Carnival	4343	115,412	108,448	115,000	115,000			
Pari-Mutual Receipts	4344	199,545	253,087	260,000	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			
Premium Book Ads	4625	6,800	6,945	8,500	8,500			
Race Book Adver	4626	2,215	2,345	2,500	2,000			
Race Book Sales	4627	3,579	3,408	3,600	3,600			
Milk Revenue	4628	-	649	1,000	-			
Entertainment Sales	4629	73,395	81,510	92,500	115,000			
Miscellaneous Revenue	4690	35,370	69,756	57,500	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	-	-	-
State Grants	4250	55,555	-	175,000	250,000			
Donations	4269	-	-	-	-			
Local Community Funding	4290	250,000	-	260,000	10,000			
Fees	4301	-	35	-	-			
Parking	4341	10,860	20,053	6,000	6,000			
Ground Rent	4351	48,170	60,140	48,250	52,500			
4-H Bldg Rent	4352	9,930	16,775	9,000	7,200			
Stables Rent	4353	22,758	19,422	20,000	10,000			
Storage Rent	4354	24,515	21,305	25,000	24,000			
Convention Center Rent	4355	11,875	12,475	7,000	7,000			
Improvement Donations	4615	-	-	-	-			
Concessions	4620	19,826	26,198	31,000	26,000			
Off Season Events	4621	26,740	44,333	60,500	61,500			
Refunds & Reimbursements	4670	446	-	-	-			
Miscellaneous Revenue	4690	12,671	7,627	6,500	8,200			
Interest	4699	26,616	55,376	48,100	50,100			
Transfer from TLT Facilities	4825	-	-	-	250,000			
Subtotal - Off-Season	18001	519,961	283,739	696,350	762,500	-	-	-
Admissions	4340	8,708	11,637	12,000	10,000			
Subtotal - Skating	18002	8,708	11,637	12,000	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	-	-	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



		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
Fair Expense	18000							
Personal Services								
Salaries								
Non-941/Fair Management	5901	19,444	22,636	25,000	27,000			
Non-941/Fair Admin & Clerical	5903	19,369	13,814	28,000	32,100			
Non-941/Fair Skilled/Service/Maint	5904	35,512	36,327	42,000	49,700			
Non-941/Fair Part-Time & Temporary	5905	6,437	7,251	9,500	9,500			
Total Salaries		80,761	80,028	104,500	118,300	-	-	-
Taxes & Benefits								
Non-941/Payroll Taxes & Benefits	5949	12,667	18,156	30,000	31,000			
Worker Compensation	5955	-	-	-	-			
Total Taxes & Benefits		12,667	18,156	30,000	31,000	-	-	-
Total Personal Services		93,428	98,184	134,500	149,300	-	-	-
Total Full-Time Equivalent		1.00	1.00	1.00				
Materials & Services								
Operating Supplies	6005	16,209	16,434	15,000	15,000			
Printing & Advertising	7001	11,034	17,514	27,000	30,000			
Postage & Shipping	7005	-	491	-	-			
Telephone	7007	1,151	1,370	2,000	2,200			
Bank Fees	7013	-	827	-	-			
Insurance & Deductibles	7020	-	1,918	-	-			
Memberships & Dues	7050	2,987	2,750	3,500	3,500			
Travel/Training/Mileage	7080	-	-	-	-			
Contracted Services	7105	302,024	287,793	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			
Premiums/4H-FFA	7842	3,000	2,328	3,000	-			
Premiums/Open Class	7843	12,498	22,402	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	-	-	-
Total Operations Expenditures		648,366	729,176	886,000	909,000	-	-	-
Fair Revenue minus Expenditures		356,700	309,743	114,600	151,000	-	-	-
Off Season Expense	18001							
Personal Services								
Salaries								
Non-941/Fair Management	5901	67,106	63,932	80,000	75,000			
Non-941/Fair Admin & Clerical	5903	38,215	37,337	65,000	74,500			
Non-941/Fair Skilled/Service/Maint	5904	43,590	53,535	65,000	79,000			
Non-941/Fair Part-Time & Temporary	5905	-	-	5,000	5,000			
Total Salaries		148,911	154,805	215,000	233,500	-	-	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



		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
Taxes & Benefits								
Non-941/Payroll Taxes & Benefits	5949	63,028	70,932	80,000	75,100			
Worker Compensation	5955	-	-	-	-	-	-	-
Total Taxes & Benefits		63,028	70,932	80,000	75,100	-	-	-
Total Personal Services		211,940	225,736	295,000	308,600	-	-	-
Total Full-Time Equivalent		2.25	3.00	3.00				
Materials & Services								
Office Supplies	6001	8,477	2,112	8,000	8,000			
Non-Capital Equipment	6004	6,376	12,060	18,000	35,000			
Operating Supplies	6005	13,927	15,951	30,000	30,000			
Small Tools & Minor Equipment	6007	1,111	1,341	4,500	4,500			
Computer Software & Licensing	6009	1,298	1,549	5,000	4,000			
Printing & Advertising	7001	1,278	2,729	10,000	16,000			
Postage & Shipping	7005	886	1,213	2,000	3,000			
Telephone	7007	4,151	4,051	5,500	5,000			
Bank Fees	7013	4,016	4,390	5,000	5,500			
Insurance & Deductibles	7020	2,074	270	2,300	2,300			
Travel/Training/Mileage	7080	4,005	5,318	12,000	10,000			
Professional Services	7101	150	9,892	20,000	25,000			
Contracted Services	7105	16,372	11,637	30,000	38,000			
Utilities	7410	60,794	63,454	75,000	85,000			
R&M/Building & Grounds	7450	59,360	32,956	140,000	140,000			
Equipment Rental	7610	395	1,147	2,500	2,000			
Off Season Events	7846	26,755	43,302	90,000	80,000			
Indirect Cost Allocation	8001	56,110	75,660	81,320	103,010			
Total Materials & Services		267,534	289,032	541,120	596,310	-	-	-
Capital Outlay								
Furniture/Fixtures	9015	-	-	-	-			
Computers/Office Equipment	9020	-	-	3,000	3,000			
Vehicles	9030	-	-	15,000	15,000			
Machinery/Equipment	9035	-	9,327	25,000	25,000			
Buildings/Improvements	9040	20,255	332,322	815,000	750,000			
Total Capital Outlay		20,255	341,648	858,000	793,000	-	-	-
Transfers Out								
Transfer to Fair Reserve Fund	9821	20,000	-	120,000	120,000			
Total Transfers Out		20,000	-	120,000	120,000	-	-	-
Operating Contingency								
Operating Contingency	9900	-	-	40,000	40,000			
Total Contingency		-	-	40,000	40,000	-	-	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
County Fair	Account No.				Budget	Budget	Budget	Budget
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	1,424,996	1,167,929	61,580	58,340			
Total Unapp Ending Fund Bal		1,424,996	1,167,929	61,580	58,340	-	-	-
Total Off Season Expenditures		1,944,724	2,024,346	1,915,700	1,916,250	-	-	-
Off Season Revenue minus Expenditures		(328,288)	(315,611)	650	(33,750)	-	-	-
Skating Operations Expense	18002							
Materials & Services								
Operating Supplies	6005	436	198	500	500			
Printing & Advertising	7001	244	-	250	250			
Contracted Services	7105	4,520	5,571	6,500	6,500			
Total Materials & Services		5,200	5,769	7,250	7,250	-	-	-
Total Skating Operations Expenditures		5,200	5,769	7,250	7,250	-	-	-
Skating Operations Revenue minus Expenditures		3,508	5,868	4,750	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	-	-	-
Total Materials & Services		839,591	925,793	1,299,870	1,363,260	-	-	-
Total Capital Outlay		20,255	341,648	858,000	793,000	-	-	-
Total Transfers Out		20,000	-	120,000	120,000	-	-	-
Total Contingency		-	-	40,000	40,000	-	-	-
Total Unappropriated Ending Fund Balance		1,424,996	1,167,929	61,580	58,340	-	-	-
County Fair Totals		2,610,209	2,759,291	2,808,950	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

Fair Reserve	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								
Beginning Fund Balance	4000	25,170	45,170	45,000	145,170			
Interest	4699	-	-	-	-			
Transfer from Fair Fund	4822	20,000	-	120,000	120,000			
Total Revenues		45,170	45,170	165,000	265,170	-	-	-
Departmental Expense								
Capital Outlay								
Vehicles	9030	-	-	20,000	20,000			
Buildings/Improvements	9040	-	-	-	100,000			
Machinery/Equipment	9035	-	-	145,000	145,170			
Total Capital Outlay		-	-	165,000	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	-	-	-
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	-	-	-	-
Total Contingency	-	-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance	45,170	45,170	-	-	-	-	-	-
Fair Reserve Totals		45,170	45,170	165,000	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
FY2025-26 Annual Budget



Fund: 185
Department: 18500

Library	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								
Beginning Fund Balance	4000	4,568,781	5,242,305	6,025,000	6,500,000			
Property Taxes - Current	4010	3,737,413	3,889,267	4,020,500	4,141,115			
Property Taxes - Previous	4011	94,617	94,448	75,000	75,000			
Federal Grants	4225	-	-	-	-			
Ready to Read Grant/FYE23	4250	9,290	6,580	6,580	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			
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			
Transfer from Debt Service	4809	-	-	70,000	-			
Total Revenues		8,539,604	9,500,448	10,335,180	10,830,765	-	-	-
Departmental Expense								
Personal Services								
Salaries								
Department Head	5100	92,651	109,625	114,500	120,700			
Management/Supervisory	5200	91,711	158,769	173,700	168,600			
Professional/Technical	5300	253,305	207,830	347,000	291,300			
Administrative/Clerical	5400	621,633	713,409	790,300	908,700			
Skilled/Service/Maintenance	5500	35,226	25,473	35,600	40,400			
Part-Time/Temporary	5600	50,794	37,017	34,800	60,000			
AFSCME Incentive	5750	-	-	11,000	11,400			
Out of Class	5896	12	7,066	500	500			
Leave Buy Out	5897	4,150	20,214	27,800	29,500			
Overtime	5899	2,133	79	1,500	1,500			
Moving Reimbursement	5975	-	-	-	-			
Total Salaries		1,151,615	1,279,482	1,536,700	1,632,600	-	-	-
Taxes & Benefits								
Employer's FICA	5950	85,016	94,349	120,600	124,800			
OR Paid Family Medical Leave	5952	2,274	4,933	6,000	6,200			
Worker Compensation	5955	4,768	5,848	9,700	7,800			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	333,614	357,555	398,700	454,099			
Retirement	5970	396,736	457,464	493,200	502,037			
OPSRP Retirement	5971	-	-	-	6,131			
VEBA	5980	30,906	32,028	48,500	35,880			
Uniform Allowance	5990	225	243	300	225			
Total Taxes & Benefits		853,540	952,420	1,077,000	1,137,173	-	-	-
Total Personal Services		2,005,155	2,231,902	2,613,700	2,769,773	-	-	-
Total Full-Time Equivalent		23.75	25.75	25.75	25.75			
Materials & Services								
Office Supplies	6001	17,054	27,789	30,000	31,000			
Non-Capital Equipment	6004	46,469	34,279	29,000	30,000			
Operating Supplies	6005	28	370	-	-			
Small Tools & Minor Equipment	6007	-	100	500	-			
Computer Software & Licensing	6009	57,185	90,617	79,350	103,000			

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
Computer Supplies	6011	640	184	900	1,000			
Fuel & Lubricants	6030	10,277	8,454	9,200	9,500			
Periodicals	6301	13,477	15,533	14,000	14,000			
Books/Adult Fiction	6302	41,073	38,481	44,000	49,000			
Books/Adult Non-Fiction	6303	35,221	34,120	38,000	45,000			
Books/Childrens	6304	49,835	56,376	60,000	51,000			
Books/Reference	6305	4,952	-	-	-			
Non-Print Materials	6307	26,773	28,372	40,000	40,000			
Programs/Adults	6310	9,539	14,116	14,000	15,000			
Programs/Teen	6311	2,594	1,499	4,000	4,000			
Programs/Childrens	6312	6,511	5,833	12,000	14,000			
Programs/Branches	6313	11,145	11,996	18,000	20,000			
Programs/Supplies	6314	17,999	21,455	16,000	16,000			
Books/Teen	6315	7,688	7,547	8,000	5,000			
Digital Materials	6316	-	99,445	120,000	138,000			
Outreach	6501	5,727	5,962	6,000	10,000			
Printing & Advertising	7001	1,663	17,747	16,000	24,000			
Books & Publications	7003	-	-	-	-			
Postage & Shipping	7005	4,586	4,226	5,000	5,500			
Telephone	7007	14,895	18,111	15,000	17,000			
Cataloging Computer Svcs	7011	27,846	29,000	32,000	32,000			
Network Fees	7012	209,316	(26,542)	195,000	40,000			
Insurance & Deductibles	7020	3,204	3,928	5,000	5,000			
Public Relations	7022	-	-	-	-			
Memberships & Dues	7050	688	1,367	2,000	2,000			
Travel/Training/Mileage	7080	14,406	13,087	18,000	20,000			
Professional Services	7101	-	-	-	-			
Contracted Services	7105	149,304	22,130	25,000	50,000			
Legal	7110	84	-	1,000	4,000			
Lab Tests	7210	-	-	-	-			
Utilities	7410	16,356	16,085	18,000	18,000			
Water Fees	7415	1,014	1,018	1,000	1,200			
Sewer Fees	7416	1,299	1,369	1,200	1,500			
Garbage Collection	7420	2,558	3,713	4,000	4,000			
Heating Fuel	7425	12,185	8,953	12,000	12,000			
Janitorial Supplies	7431	4,653	5,038	4,000	5,000			
R&M/Building & Grounds	7450	62,353	63,507	90,000	90,000			
R&M/Office Equipment	7601	3,435	5,183	4,000	13,000			
R&M/Vehicles	7603	15,499	9,372	8,000	10,000			
R&M/Equipment	7605	-	-	-	-			
Permit Fees	7650	-	-	400	400			
Rebates & Refunds	7880	(20)	-	100	-			
Inactive Employee Insurance	7881	55,158	56,717	50,000	58,000			
Misc Materials & Services	7899	817	1,032	4,000	4,000			
Indirect Cost Allocation	8001	223,120	273,350	250,910	218,980			
Intercounty/Insurance	8002	38,095	44,809	53,800	53,800			
Intercounty/IS Support	8007	-	-	450	-			
Total Materials & Services		1,226,704	1,075,725	1,358,810	1,284,880	-	-	-

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
Capital Outlay								
Computers/Office Equipment	9020	4,573	10,422	29,100	30,000			
Vehicles	9030	-	-	80,000	450,000			
Buildings/Improvements	9040	35,344	-	756,000	645,000			
Total Capital Outlay		39,917	10,422	865,100	1,125,000	-	-	-
Operating Contingency								
Operating Contingency	9900	-	-	370,000	410,000			
Total Contingency		-	-	370,000	410,000	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	5,267,828	6,182,399	5,127,570	5,241,112			
Total Unapp Ending Fund Bal		5,267,828	6,182,399	5,127,570	5,241,112	-	-	-
Total Expenditures		8,539,604	9,500,448	10,335,180	10,830,765	-	-	-
Library Revenues minus Expenditures		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	-	-	-
Total Materials & Services		1,226,704	1,075,725	1,358,810	1,284,880	-	-	-
Total Capital Outlay		39,917	10,422	865,100	1,125,000	-	-	-
Total Contingency		-	-	370,000	410,000	-	-	-
Total Unappropriated Ending Fund Balance		5,267,828	6,182,399	5,127,570	5,241,112	-	-	-
Library Totals		8,539,604	9,500,448	10,335,180	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

Library Reserve	Account No.	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
Departmental Revenue								
Beginning Fund Balance	4000	1,076,176	1,092,164	1,100,000	1,160,000			
Interest	4699	15,988	45,618	15,000	40,000			
Total Revenues		1,092,164	1,137,783	1,115,000	1,200,000	-	-	-
Departmental Expense								
Materials & Services								
R&M/Building & Grounds	7450	-	-	500,000	500,000			
Total Materials & Services		-	-	500,000	500,000	-	-	-
Capital Outlay								
Furniture/Fixtures	9015	-	-	100,000	100,000			
Computers/Office Equipment	9020	-	-	100,000	100,000			
Total Capital Outlay		-	-	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			
Total Unapp Ending Fund Bal		1,092,164	1,137,783	415,000	500,000	-	-	-
Total Expenditures		1,092,164	1,137,783	1,115,000	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	-	-	-
Total Capital Outlay		-	-	200,000	200,000	-	-	-
Total Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		1,092,164	1,137,783	415,000	500,000	-	-	-
Library Reserve Totals		1,092,164	1,137,783	1,115,000	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

County School	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								
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	-	-	-
Interest	4699	11,491	48,368	2,000	10,000	-	-	-
Total Revenues		3,910,887	4,981,494	2,502,000	2,510,000	-	-	-
Departmental Expense								
Materials & Services								
Distribution to Schools	9103	3,910,887	4,981,494	2,502,000	2,510,000	-	-	-
Total Materials & Services		3,910,887	4,981,494	2,502,000	2,510,000	-	-	-
Total Expenditures		3,910,887	4,981,494	2,502,000	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	-	-	-
Total Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		-	-	-	-	-	-	-
County School Totals		3,910,887	4,981,494	2,502,000	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
Revenue Stabilization	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Revenue Stabilization								
Departmental Revenue	Account No.							
Beginning Fund Balance	4000	3,216,693	3,264,482	3,200,000	2,005,000			
Interest	4699	47,788	136,354	5,000	30,000			
Transfer from General Fund	4800	-	-	-				
Total Revenues		3,264,482	3,400,836	3,205,000	2,035,000	-	-	-
Departmental Expense								
Transfer to								
Transfer to General Fund	9800	-	-	1,200,000				
Total Transfers Out		-	-	1,200,000	-	-	-	-
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				
Total Unapp Ending Fund Bal		3,264,482	3,400,836	2,005,000	-	-	-	-
Total Expenditures		3,264,482	3,400,836	2,005,000	-	-	-	-
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	-	-	-	-	-
Total Contingency	-	-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance	3,264,482	3,400,836	2,005,000	-	-	-	-	-
Revenue Stabilization Totals	3,264,482	3,400,836	3,205,000	-	-	-	-	-

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			
Property Taxes - Current	4010	402,752	418,850	391,000	401,150			
Property Taxes - Previous	4011	7,245	8,946	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			
Donations	4269	660	275	-	-			
Fees	4301	-	-	-	-			
Fines	4401	-	-	-	-			
Refunds & Reimbursements	4670	153	416	-	-			
Miscellaneous Revenue	4690	-	-	-	-			
Interest	4699	5,001	14,796	-	12,000			
Total Revenues		693,394	803,134	796,000	790,350	-	-	-
Departmental Expense								
Personal Services								
Salaries								
Management/Supervisory	5200	55,756	60,128	65,200	71,800			
Administrative/Clerical	5400	130,592	135,348	116,900	124,800			
AFSCME Incentive	5750	-	-	1,200	1,000			
Leave Buy Out	5897	-	1,748	3,600	3,800			
Overtime	5899	200	-	3,000	3,000			
Total Salaries		186,547	197,224	189,900	204,400	-	-	-
Taxes & Benefits								
Employer's FICA	5950	13,665	14,417	14,900	16,100			
OR Paid Family Medical Leave	5952	370	754	800	800			
Worker Compensation	5955	707	601	600	600			
Unemployment	5960	-	-	-	-			
Health & Life Insurance	5965	72,518	79,700	62,800	68,308			
Retirement	5970	63,883	69,934	65,200	66,466			
OPSRP Retirement	5971	-	-	-	-			
VEBA	5980	5,405	4,922	5,700	4,140			
Total Taxes & Benefits		156,548	170,328	150,000	156,414	-	-	-
Total Personal Services		343,095	367,553	339,900	360,814	-	-	-
Total Full-Time Equivalent		4.00	3.00	3.80	3.00			
Materials & Services								
Office Supplies	6001	-	197	300	300			
Non-Capital Office Equipment	6003	-	-	-	-			
Computer Software & Licensing	6009	2,756	960	3,000	3,500			
Fuel & Lubricants	6030	-	53	-	5,000			
Printing & Advertising	7001	3,978	1,604	4,000	25,000			
Postage & Shipping	7005	-	11	300	300			
Telephone	7007	2,648	2,941	3,000	3,000			
Memberships & Dues	7050	300	-	300	300			
Travel/Training/Mileage	7080	1,822	4,120	5,000	5,000			
Contracted Services	7105	9,159	7,741	16,000	25,000			
R&M/Office Equipment	7601	497	949	500	1,000			
Misc Materials & Services	7899	3,125	3,728	6,500	15,000			
Indirect Cost Allocation	8001	52,390	44,050	39,540	42,350			

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								
Intercounty/Insurance	8002	3,471	3,900	4,700	4,700			
Total Materials & Services		80,146	70,254	83,140	130,450	-	-	-
Capital Outlay								
Computers/Office Equipment	9020	-	1,111	2,500	2,500			
Vehicles	9030	-	-	34,000	-			
Total Capital Outlay		-	1,111	36,500	2,500	-	-	-
Operating Contingency								
Operating Contingency	9900	-	-	100,000	100,000			
Total Contingency		-	-	100,000	100,000	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	270,152	364,216	236,460	196,586			
Total Unapp Ending Fund Bal		270,152	364,216	236,460	196,586	-	-	-
Total Expenditures		693,394	803,134	796,000	790,350	-	-	-
Veteran's Services Revenues minus Expenditures		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	-	-	-
Total Materials & Services	80,146	70,254	83,140	130,450	-	-	-
Total Capital Outlay	-	1,111	36,500	2,500	-	-	-
Total Contingency	-	-	100,000	100,000	-	-	-
Total Unappropriated Ending Fund Balance	270,152	364,216	236,460	196,586	-	-	-
Veteran's Services Totals	693,394	803,134	796,000	790,350	-	-	-

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
FY2025-26 Annual Budget



Fund: 195
Department: 19500

Post Employment Liability Reserve	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								
Beginning Fund Balance	4000	671,348	681,322	690,000	710,000			
Interest	4699	9,974	28,458	2,000	10,000			
Total Revenues		681,322	709,780	692,000	720,000	-	-	-
Departmental Expense								
Contingency								
Operating Contingency	9900	-	-	692,000	720,000			
Total Operating Contingency		-	-	692,000	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	-	-	-
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	-	-	-
Total Unappropriated Ending Fund Balance		681,322	709,780	-	-	-	-	-
Post Employment Liability Totals		681,322	709,780	692,000	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

3/28/2025 Requested Budget

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			
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	-	-	-
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	-	-	-
Legal	7110	-	4,148	-	-	-	-	-
Permit Fees	7650	-	750	-	-	-	-	-
Total Materials & Services		703,859	599,825	865,970	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	-	-	-
American Rescue Plan Revenues minus Expenditures		-	0	-	-	-	-	-

TILLAMOOK COUNTY
 FY2025-26 Annual Budget



American Rescue Plan	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		784,115	-	-	-	-	-	-
Total Materials & Services		703,859	599,825	865,970	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>-</u>	<u>-</u>	<u>-</u>

3/28/2025 Requested Budget

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
	Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
				Budget	Budget	Budget	Budget
Resources							
Beginning Fund Balance	43,887,697	47,838,493	42,176,350	37,893,554	-	-	-
Revenues	46,908,567	48,158,225	49,761,040	35,454,036	-	-	-
Transfers In	4,923,094	13,367,551	6,844,480	5,083,715	-	-	-
Total Resources	<u>95,719,358</u>	<u>109,364,269</u>	<u>98,781,870</u>	<u>78,431,305</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures							
Personnel Services	15,521,387	15,814,604	20,756,150	21,536,984	-	-	-
Materials & Services	24,094,785	25,543,632	34,628,840	31,947,579	-	-	-
Capital Expenditures	1,920,303	7,370,702	13,304,230	10,160,574	-	-	-
Transfers Out	6,248,234	15,025,756	9,426,460	5,973,350	-	-	-
Total Expenditures	<u>47,784,710</u>	<u>63,754,693</u>	<u>78,115,680</u>	<u>69,618,487</u>	<u>-</u>	<u>-</u>	<u>-</u>
Reserves							
Contingency	-	-	5,046,810	3,015,796	-	-	-
Unappropriated	47,934,650	45,609,574	15,605,380	15,028,701	-	-	-
Total Reserves	<u>47,934,650</u>	<u>45,609,574</u>	<u>20,652,190</u>	<u>18,044,497</u>	<u>-</u>	<u>-</u>	<u>-</u>

3/28/2025 Requested Budget

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 203
Department: 20300

Library Debt Service		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
Refunding Series 2013/GO Series 2003	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted 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

Road Debt Service GO Series 2013	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	271,160	324,002	-	-			
Property Taxes - Current	4010	1,486,323	1,452,366	334,600	345,100			
Property Taxes - Previous	4011	38,012	37,689	20,000	10,000			
County Land Sales	4550	-	-	-	-			
Interest	4699	4,394	11,654	-	7,900			
Total Revenues		1,799,889	1,825,711	354,600	363,000	-	-	-
Departmental Expense								
Debt Services								
Principle	7890	1,310,000	1,420,000	280,000	300,000			
Interest	7891	165,887	127,446	74,600	63,000			
Total Debt Services		1,475,887	1,547,446	354,600	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	-	-	-
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	-	-	-
Total Unappropriated Ending Fund Balance		324,002	278,265	-	-	-	-	-
Road Debt Service Totals		1,799,889	1,825,711	354,600	363,000	-	-	-

TILLAMOOK COUNTY
FY2025-26 Annual Budget



Fund: 205
Department: 20500

Radio Debt Service		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
GO Series 2025	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Departmental Revenue								
Beginning Balance	4000	-	-	-	-			
Property Taxes - Current	4010	-	-	-	1,787,780			
Property Taxes - Previous	4011	-	-	-	-			
Interest	4699	-	-	-	-			
Total Revenues		-	-	-	1,787,780	-	-	-
Departmental Expense								
Debt Services								
Principle	7890				345,000			
Interest	7891				1,442,780			
Total Debt Services		-	-	-	1,787,780	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995			-	-	-	-	-
Total Unapp Ending Fund Bal		-	-	-	-	-	-	-
Total Expenditures		-	-	-	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	-	-	-
Total Unappropriated Ending Fund Balance		-	-	-	-	-	-	-
Radio Debt Service Totals		-	-	-	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>-</u>	<u>-</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>-</u>	<u>-</u>	<u>-</u>
Expenditures							
Materials & Services	-	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-	-
Debt Service	1,725,387	1,797,346	354,600	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>-</u>	<u>-</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>-</u>	<u>-</u>	<u>-</u>

3/28/2025 Requested Budget

TILLAMOOK COUNTY
FY2025-26
Annual Budget



Fund: 301
Department: 30100

		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
Building Improvement								
Departmental Revenue								
Beginning Balance	4000	2,296,849	2,132,413	1,648,860	1,286,240			
Refunds & Reimbursements	4670	87,696	-	-	-			
Interest	4699	30,908	81,479	2,000	2,000			
Transfer from General Fund	4800	362,250	-	150,000	2,187,510			
Total Revenues		2,777,703	2,213,892	1,800,860	3,475,750	-	-	-
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			
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	-	-	-
Capital Outlay								
Building/Improvement	9040	-	-	1,379,110	3,256,000			
Land Acquisition	9050	151,470	-	-	-			
Total Capital Outlay		151,470	-	1,379,110	3,256,000	-	-	-
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	-	-	-
Building Improvement Revenues minus Expenditures		0	-	-	-	-	-	-

TILLAMOOK COUNTY

FY2025-26

Annual Budget



Building Improvement	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 Materials & Services		493,820	505,675	421,750	219,750	-	-	-
Total Capital Outlay		151,470	-	1,379,110	3,256,000	-	-	-
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>-</u>	<u>-</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	2025-2026	2025-2026	2025-2026
	Account No.	Actuals	Actuals	Budget	Requested Budget	Proposed Budget	Approved Budget	Adopted Budget
Road Improvement Construction								
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/Imprvement	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		<u>71,581</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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

Road Construction Grant Project	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	2,782,653	3,594,922	4,092,000	4,700,000			
Federal Grants	4225	-	1,321,098	-	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			
Transfer from Road Fund	4802	1,500,000	1,850,000	1,100,000	450,000			
Total Revenues		4,434,916	7,293,920	8,826,000	10,600,000	-	-	-
Departmental Expense								
Materials & Services								
Contracted Services	7105	-	29,766	10,000	-			
Bridges	7651	-	8,500	170,000	690,000			
Misc. Materials & Services	7899	-	-	-	-			
Total Materials & Services		-	38,266	180,000	690,000	-	-	-
Capital Outlay								
Machinery/Equipment	9035	-	83,225	44,000	-			
Infrastructure/Right-of-Way	9080	66,678	-	60,000	10,000			
Infrastructure/New Construction	9081	53,063	400,112	915,000	210,000			
Infrastructure/Contract Paving	9082	-	757	-	-			
Infrastructure/Federal Match	9083	720,253	2,900,624	6,100,000	6,600,000			
Total Capital Outlay		839,994	3,384,718	7,119,000	6,820,000	-	-	-
Operating Contingency								
Operating Contingency	9900	-	-	500,000	1,000,000			
Total Contingency		-	-	500,000	1,000,000	-	-	-
Unapp Ending Fund Bal								
Unapp Ending Fund Bal	9995	3,594,922	3,870,936	1,027,000	2,090,000			
Total Unapp Ending Fund Bal		3,594,922	3,870,936	1,027,000	2,090,000	-	-	-
Total Expenditures		4,434,916	7,293,920	8,826,000	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	-	-	-
Total Capital Outlay		839,994	3,384,718	7,119,000	6,820,000	-	-	-
Total Contingency		-	-	500,000	1,000,000	-	-	-
Total Unappropriated Ending Fund Balance		3,594,922	3,870,936	1,027,000	2,090,000	-	-	-
Road Construction Grant Project Totals		4,434,916	7,293,920	8,826,000	10,600,000	-	-	-

TILLAMOOK COUNTY
 FY2025-26 Annual Budget



Fund: 310
 Department: 31000

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Requested	Proposed	Approved	Adopted
Courthouse Annex & Remodel		Account No.			Budget	Budget	Budget	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		-	-	-	-	-	-	-

3/28/2025 Requested Budget

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)

Project Budget	FUND 196		FUND 310	
	TOTAL	ARPA	Loan (GF)	State
Earnest/Due Diligence (23/24)	\$113,640	\$110,000		
Purchase	\$2,557,300	\$251,250	\$2,308,900	
Engineering (6 months)	\$1,632,960	\$633,750		\$1,000,000
	\$4,303,900	\$995,000	\$2,308,900	\$1,000,000

OPTION

\$2,308,900 Loan
 13 yr term @ 6%
 \$131k Interest
 \$130k Principle

OPTION

4% thru OBDD

OPTION

Existing ARPA for Purchase	\$248,400
Additional ARPA for Purchase	\$428,287
Reduced Balance to Finance	\$1,880,613

OPTION

rental income

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			
Federal Grants	4225	-	-	2,000,000	2,000,000			
Interest	4699	-	-	-	450,000			
Transfer from General Fund	4800	6,500	-	-	-			
Bond Sale Proceeds	4903	-	-	-	24,400,000			
Premium on Bond Sale	4904	-	-	-	1,705,000			
Total Revenues		6,500	6,148	2,005,900	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	-	-	-
Total Capital Outlay		-	-	-	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	-	-	-
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	-	-	-
Total Contingency	-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance	6,148	5,638	-	-	-	-	-
Radio Totals	6,500	6,148	2,005,900	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

Broadband	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	-	-	-	-	-	-	-
Federal Grants	4225	-	-	4,000,000	4,000,000	-	-	-
Interest	4699	-	-	-	-	-	-	-
Total Revenues		-	-	4,000,000	4,000,000	-	-	-
Departmental Expense								
Materials & Services								
Computer Software & Licensing	6009	-	-	-	-	-	-	-
Contracted Services	7105	-	-	4,000,000	4,000,000	-	-	-
Misc. Materials & Services	7899	-	-	-	-	-	-	-
Total Materials & Services		-	-	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	-	-	-
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	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-
Total Contingency		-	-	-	-	-	-	-
Total Unappropriated Ending Fund Balance		-	-	-	-	-	-	-
Broadband Totals		-	-	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	-	-	-
Revenues	272,023	1,930,477	12,944,900	38,007,000	-	-	-
Transfers In	1,868,750	1,850,000	1,250,000	2,637,510	-	-	-
Total Resources	<u>8,361,486</u>	<u>9,585,541</u>	<u>19,941,660</u>	<u>46,635,750</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures							
Personnel Services	-	-	-	-	-	-	-
Materials & Services	1,564,958	616,032	7,607,650	4,909,750	-	-	-
Capital Expenditures	991,464	3,384,718	10,807,010	38,636,000	-	-	-
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>-</u>	<u>-</u>	<u>-</u>
Reserves							
Contingency	-	-	500,000	1,000,000	-	-	-
Unappropriated	5,805,064	5,584,791	1,027,000	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>-</u>	<u>-</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>-</u>	<u>-</u>	<u>-</u>

3/28/2025 Requested Budget