

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
OF TILLAMOOK COUNTY, OREGON

In the Matter of Adopting the ) ORDER  
Budget, Appropriating Funds, ) #24- 040  
Levying and Categorizing Ad )  
Valorem Taxes for the Fiscal )  
Year 2024-2025. )

This matter came before the Tillamook County Board of Commissioners on June 26, 2024, at which time it appears that the Fiscal Year 2024-2025 budget for Tillamook County has been proposed; and

WHEREAS, the Tillamook County Budget Committee has approved the budget for the 2024-2025 fiscal year.

NOW, THEREFORE, BE IT ORDERED that the Tillamook County Board of Commissioners hereby adopts the budget for Fiscal Year 2024-2025 in the sum of \$129,907,900\* now on file at the Tillamook County Courthouse. \*Aggregate sum of budget requirements for all funds.

BE IT FURTHER ORDERED that the amounts for the fiscal year beginning July 1, 2024 and for the purposes shown, are hereby appropriated on Exhibit "A" attached hereto and incorporated by reference herein.

BE IT FURTHER ORDERED that the Tillamook County Board of Commissioners hereby imposes the taxes provided for in the adopted budget at the rates of 1.4986 per \$1,000 of assessed value for the General Fund, .65 per \$1,000 for the Library Fund, .07 per \$1,000 for the Veteran's Service Fund and in the amount of \$354,600 for the Road Debt Service Fund; and that these taxes are hereby imposed and categorized for Tax Year 202~~3~~<sup>4</sup>-202~~4~~<sup>5</sup> upon the assessed value of all taxable property within the district.

	Subject to the General Government Limitation	Excluded from the Limitation
General Fund	1.4986/\$1,000	
Library Fund	0.65/\$1,000	
Veteran's Service Fund	0.07/\$1,000	
Road Debt Service Fund		\$354,600

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DATED this 26<sup>th</sup> day of June 2024.

BOARD OF COUNTY COMMISSIONERS  
FOR TILLAMOOK COUNTY, OREGON

Aye    Nay    Absent/Abstain

MFBell  
Mary Faith Bell, Chair

      

Doug Olson  
Doug Olson, Vice-Chair

      

Erin D. Skaar  
Erin D. Skaar, Commissioner

      

ATTEST:    Christy Nyseth,  
                  County Clerk

APPROVED AS TO FORM:

By: Christy Nyseth  
Special Deputy

William Sargent  
William Sargent, County Counsel



**EXHIBIT "A"**  
**2024 - 2025**

**GENERAL FUND**

Board of Commissioners	1,484,350
County Clerk	637,050
Assessor	1,982,900
Tax Department	238,800
Surveyor	442,120
Community Development	1,709,200
County Forest Lands & Landsales	31,900
Treasurer	724,800
Human Resources	774,050
Information Services	1,934,340
Facilities	491,550
Motorpool	500
General County Government	1,770,000
Non-Departmental	719,600
Transfer to Health Service (Support Public Health)	287,500
Transfer to Computer Reserve	100,000
Transfer to Vehicle Reserve	72,000
Transfer to Building Improvement	150,000
Contingency	970,390
Justice Court	509,800
Juvenile Department	775,950
District Attorney	1,652,330
Sheriff	9,710,940
Emergency Management	291,900
Communications	337,180
Mental Health	5,000
<b>TOTAL GENERAL FUND APPROPRIATION</b>	<b><u>\$27,804,150</u></b>
UNAPPROPRIATED ENDING FUND BALANCE **	<u>\$6,500,000</u>

**BIKE PATH FUND**

Capital Outlay	75,000
Contingency	30,000
<b>TOTAL BIKE PATH FUND APPROPRIATION</b>	<b><u>\$105,000</u></b>
UNAPPROPRIATED ENDING FUND BALANCE **	<u>\$93,000</u>

**BPS SURCHARGE FUND**

Materials & Services	200,000
<b>TOTAL BPS SURCHARGE FUND APPROPRIATION</b>	<b><u>\$200,000</u></b>

**CLERKS RECORDS FUND**

Materials & Services	85,100
Capital Outlay	0
<b>TOTAL CLERKS RECORDS FUND APPROPRIATION</b>	<b><u>\$85,100</u></b>

**COMMUNITY CORRECTIONS**

Personal Services	874,000
Materials & Services	789,360
Capital Outlay	5,000
Contingency	305,400
<b>TOTAL COMM. CORRECTIONS APPROPRIATION</b>	<b><u>\$1,973,760</u></b>
UNAPPROPRIATED ENDING FUND BALANCE **	<u>\$1,344,750</u>

**COUNTY FAIR FUND**

Personal Services	429,500
Materials & Services	1,299,870
Capital Outlay	858,000
Transfers	120,000
Contingency	40,000
<b>TOTAL COUNTY FAIR APPROPRIATION</b>	<b><u>\$2,747,370</u></b>
UNAPPROPRIATED ENDING FUND BALANCE **	<u>\$61,580</u>

**COMPUTER RESERVE FUND**

Materials & Services	150,000
Capital Outlay	0
Contingency	150,000
<b>TOTAL COMPUTER RESERVE FUND APPROPRIATION</b>	<b><u>\$300,000</u></b>
UNAPPROPRIATED ENDING FUND BALANCE **	<u>\$375,000</u>

**COUNTY SCHOOL FUND**

Materials & Services	2,502,000
<b>TOTAL COUNTY SCHOOL FUND APPROPRIATION</b>	<b><u>\$2,502,000</u></b>

<b>COURT SECURITY FUND</b>	
Materials & Services	13,000
Capital Outlay	8,000
Transfers	25,000
Contingency	1,500
<b>TOTAL COURT SECURITY FUND APPROPRIATION</b>	<u><u>\$47,500</u></u>
<b>DCD/BUILDING FUND</b>	
Personal Services	1,141,200
Materials & Services	465,260
Capital Outlay	77,000
Contingency	100,000
<b>TOTAL DCD/BUILDING APPROPRIATION</b>	<u><u>\$1,783,460</u></u>
UNAPPROPRIATED ENDING FUND BALANCE **	\$921,540
<b>FAIR RESERVE FUND</b>	
Capital Outlay	165,000
<b>TOTAL FAIR RESERVE FUND APPROPRIATION</b>	<u><u>\$165,000</u></u>
UNAPPROPRIATED ENDING FUND BALANCE **	\$0
<b>FEDERAL TITLE III FUND</b>	
Materials & Services	199,370
<b>TOTAL FEDERAL TITLE III FUND APPROPRIATION</b>	<u><u>\$199,370</u></u>
<b>FOREST TIMBER TRUST FUND</b>	
Materials & Services	59,000
<b>TOTAL FOREST TIMBER TRUST APPROPRIATION</b>	<u><u>\$59,000</u></u>
<b>HEALTH &amp; HUMAN SERVICES FUND</b>	
Personal Services	8,850,900
Materials & Services	5,584,620
Capital Outlay	1,267,740
Transfers	0
Contingency	2,000,000
<b>TOTAL HEALTH &amp; HUMAN SERVICES FUND APPROPRIATION</b>	<u><u>\$17,703,260</u></u>
<b>JUVENILE TRUST FUND</b>	
Materials & Services	11,000
Contingency	10,700
<b>TOTAL JUVENILE TRUST FUND APPROPRIATION</b>	<u><u>\$21,700</u></u>
UNAPPROPRIATED ENDING FUND BALANCE **	\$0
<b>LAW ENFORCEMENT FUND</b>	
Materials & Services	32,100
Capital Outlay	1,900
<b>TOTAL LAW ENFORCEMENT FUND APPROPRIATION</b>	<u><u>\$34,000</u></u>
<b>LAW LIBRARY FUND</b>	
Materials & Services	35,000
<b>TOTAL LAW LIBRARY FUND APPROPRIATION</b>	<u><u>\$35,000</u></u>
UNAPPROPRIATED ENDING FUND BALANCE **	\$113,500
<b>LIBRARY FUND</b>	
Personal Services	2,613,700
Materials & Services	1,358,810
Capital Outlay	865,100
Transfers	0
Contingency	370,000
<b>TOTAL LIBRARY FUND APPROPRIATION</b>	<u><u>\$5,207,610</u></u>
UNAPPROPRIATED ENDING FUND BALANCE **	\$5,127,570
<b>LIBRARY RESERVE FUND</b>	
Materials & Services	500,000
Capital Outlay	200,000
Contingency	0
<b>TOTAL LIBRARY RESERVE FUND APPROPRIATION</b>	<u><u>\$700,000</u></u>
UNAPPROPRIATED ENDING FUND BALANCE **	\$415,000
<b>MEDIATION FUND</b>	
Materials & Services	127,000
<b>TOTAL MEDIATION FUND APPROPRIATION</b>	<u><u>\$127,000</u></u>
<b>MENTAL HEALTH FUND</b>	
Materials & Services	3,000,000
<b>TOTAL MENTAL HEALTH FUND APPROPRIATION</b>	<u><u>\$3,000,000</u></u>

<b>MITIGATION GRANTS</b>		
Materials & Services	774,490	
Capital Outlay	3,469,000	
<b>TOTAL MITIGATION GRANT FUND APPROPRIATION</b>	<u><b>\$4,243,490</b></u>	
<b>PACIFIC CITY/WOODS PARKING MGMT FUND</b>		
Personal Services	\$102,200	
Materials & Services	297,970	
Capital Outlay	1,225,700	
<b>TOTAL PACIFIC CITY/WOODS PARKING MGMT FUND APPROPRIATION</b>	<u><b>\$1,625,870</b></u>	
<b>PARKS OPERATIONS FUND</b>		
Personal Services	1,629,900	
Materials & Services	2,883,010	
Capital Outlay	2,164,050	
Contingency	100,000	
<b>TOTAL PARK OPERATIONS FUND APPROPRIATION</b>	<u><b>\$6,776,960</b></u>	
UNAPPROPRIATED ENDING FUND BALANCE	**	\$1,185,400
<b>PLCP FUND</b>		
Personal Services	70,350	
Materials & Services	14,440	
Capital Outlay	2,800	
Contingency	40,710	
<b>TOTAL PLCP FUND APPROPRIATION</b>	<u><b>\$128,300</b></u>	
<b>POST EMPLOYMENT LIABILITY FUND</b>		
Contingency	692,000	
<b>TOTAL POST EMPLOYMENT LIAB FUND APPROPRIATION</b>	<u><b>\$692,000</b></u>	
<b>REVENUE STABILIZATION FUND</b>		
Transfers	1,200,000	
Contingency	1,000,000	
<b>TOTAL REVENUE STABILIZATION FUND APPROPRIATION</b>	<u><b>\$2,200,000</b></u>	
UNAPPROPRIATED ENDING FUND BALANCE	**	\$1,005,000
<b>ROAD FUND</b>		
Personal Services	3,651,600	
Materials & Services	3,092,540	
Capital Outlay	326,900	
Transfer to Bike Path	30,000	
Transfer to Road Construction Grant Fund	1,100,000	
Contingency	800,000	
<b>TOTAL ROAD FUND APPROPRIATION</b>	<u><b>\$9,001,040</b></u>	
UNAPPROPRIATED ENDING FUND BALANCE	**	\$3,132,360
<b>SB 1065 FUND</b>		
Materials & Services	12,050	
<b>TOTAL SB 1065 FUND APPROPRIATION</b>	<u><b>\$12,050</b></u>	
<b>SHERIFF TRUST</b>		
Materials & Services	94,000	
Capital Outlay	0	
<b>TOTAL SHERIFF TRUST FUND APPROPRIATION</b>	<u><b>\$94,000</b></u>	
UNAPPROPRIATED ENDING FUND BALANCE	**	\$66,000
<b>TECHNOLOGY FUND</b>		
Materials & Services	118,000	
Capital Outlay	0	
<b>TOTAL TECHNOLOGY FUND APPROPRIATION</b>	<u><b>\$118,000</b></u>	
UNAPPROPRIATED ENDING FUND BALANCE	**	\$38,000
<b>TNT FUND</b>		
Materials & Services	15,500	
<b>TOTAL TNT FUND APPROPRIATION</b>	<u><b>\$15,500</b></u>	
<b>TRANSIENT LODGING TAX FUND</b>		
Materials & Services	2,277,510	
Transfer to General Fund	155,000	
Transfer to Road Fund	1,945,000	
Transfer to Parks	100,100	
Transfer to TLT Facilities	2,522,390	
Contingency	6,000	
<b>TOTAL TRANSIENT ROOM TAX FUND APPROPRIATION</b>	<u><b>\$7,006,000</b></u>	

**TRANSIENT LODGING TAX FACILITIES FUND**

Materials & Services	5,621,450
Capital	10,000
Transfer to PC/Woods Parking Management	798,590
<b>TOTAL TLT FACILITIES FUND APPROPRIATION</b>	<b><u>\$6,430,040</u></b>

**VEHICLE RESERVE FUND**

Capital Outlay	72,000
Contingency	500
<b>TOTAL VEHICLE RESERVE APPROPRIATION</b>	<b><u>\$72,500</u></b>

**VETERAN'S SERVICE FUND**

Personal Services	339,900
Materials & Services	83,140
Capital Outlay	36,500
Contingency	100,000
<b>TOTAL VETERAN'S SERVICE FUND APPROPRIATION</b>	<b><u>\$559,540</u></b>
UNAPPROPRIATED ENDING FUND BALANCE **	\$236,460

**VIDEO LOTTERY FUND**

Materials & Services	169,940
Capital Outlay	35,000
Transfer to General Fund/Community Development	121,000
<b>TOTAL VIDEO LOTTERY FUND APPROPRIATION</b>	<b><u>\$325,940</u></b>
UNAPPROPRIATED ENDING FUND BALANCE **	\$225,060

**COMMUNITY DEV. WORKFORCE HOUSING FUND**

Personal Services	198,900
Materials & Services	429,170
Capital Outlay	1,900
Transfer to General Fund	154,870
Transfer to HB 4123 Homeless Connect	840,000
Contingency	100,000
<b>TOTAL COMMUNITY DEV. WORKFORCE HOUSING APPROPRIATION</b>	<b><u>\$1,724,840</u></b>
UNAPPROPRIATED ENDING FUND BALANCE **	\$265,160

**AMERICAN RESCUE PLAN FUND**

Materials & Services	865,970
Capital Outlay	2,010,590
<b>TOTAL AMERICAN RESCUE PLAN APPROPRIATION</b>	<b><u>\$2,876,560</u></b>

**NATIONAL OPIOID SETTLEMENT**

Materials & Services	500,000
Contingency	200,000
<b>TOTAL NATIONAL OPIOID SETTLEMENT APPROPRIATION</b>	<b><u>\$700,000</u></b>

**COSSUP**

Materials & Services	296,120
Transfer to General Fund	29,610
<b>TOTAL COSSUP APPROPRIATION</b>	<b><u>\$325,730</u></b>

**HB 4123 HOMELESS CONNECT**

Materials & Services	840,000
<b>TOTAL HB 4123 HOMELESS CONNECT APPROPRIATION</b>	<b><u>\$840,000</u></b>

**LIBRARY DEBT SERVICE FUND**

Transfer to Library	70,000
<b>TOTAL LIBRARY DEBT SERVICE APPROPRIATION</b>	<b><u>\$70,000</u></b>
UNAPPROPRIATED ENDING FUND BALANCE **	\$0

**ROAD DEBT SERVICE FUND**

Debt Service	354,600
<b>TOTAL ROAD DEBT SERVICE APPROPRIATION</b>	<b><u>\$354,600</u></b>
UNAPPROPRIATED ENDING FUND BALANCE **	\$0

**BUILDING IMPROVEMENT FUND**

Materials & Services	421,750
Capital Outlay	1,379,110
Transfer to General Fund	0
<b>TOTAL BUILDING IMPROVEMENT FUND APPROPRIATION</b>	<b><u>\$1,800,860</u></b>

**ROAD CONSTRUCTION GRANT PROJECTS FUND**

Materials & Services	180,000
Capital Outlay	7,119,000
Contingency	500,000
<b>TOTAL ROAD CONST GRANT PROJ FUND APPROPRIATION</b>	<b><u>\$7,799,000</u></b>
UNAPPROPRIATED ENDING FUND BALANCE **	\$1,027,000

**COURTHOUSE ANNEX & REMODEL**

Materials & Services	\$1,000,000
Capital Outlay	<u>\$2,308,900</u>
<b>TOTAL COURTHOUSE ANNEX &amp; REMODEL FUND APPROPRIATION</b>	<b><u>\$3,308,900</u></b>

**RADIO FUND**

Materials & Services	<u>\$2,005,900</u>
<b>TOTAL RADIO FUND APPROPRIATION</b>	<b><u>\$2,005,900</u></b>

**BROADBAND**

Materials & Services	<u>\$4,000,000</u>
<b>TOTAL BROADBAND FUND APPROPRIATION</b>	<b><u>\$4,000,000</u></b>

<b>GRAND TOTAL APPROPRIATIONS ALL FUNDS</b>	<b><u>\$129,907,900</u></b>
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\*\*Not included in the appropriation, but may be included in the accounting records for "balance" purposes. By definition an unappropriated ending fund balance is not appropriated.