AGENDA

2026-2027 BUDGET COMMITTEE MEETING
TUESDAY, JUNE 16, 2026
1:30 P.M.
Virtual/BOC Conference Room 106

The purpose of this meeting is to approve the proposed budget and to receive comment from the public on the budget.

1)	Call To Order – 1:30 p.m.	Michael Weissenfluh
2)	Fiscal Year 2026-2027 Budget Brief	Debra Jacob
3)	Public Questions and Comments	
4)	Budget Committee Deliberations	
5)	Budget Committee Approval of Budget	
6)	Adjourn	

TILLAMOOK COUNTY BUDGET COMMITTEE WORK SESSION – 2026-06-16 BUDGET COMMITTEE AUDIO.MP4

BUDGET COMMITTEE PRESENT: Commissioner Mary Faith Bell, Commissioner Erin Skaar, Chair Michael Weissenfluh, Ken Henson, and M.J. Basti

BUDGET COMMITTEE ABSENT: Commissioner Paul Fournier

STAFF PRESENT: Debra Jacob, Director of Financial Services/Treasurer; Debi Garland, Board Assistant

CALL TO ORDER: Tuesday, June 16, 2026 1:30 p.m.

1.	00:01	Call to Order/Chair Weissenfluh
2.	00:12	Fiscal Year 2026-2027 Budget Brief; the Budget Committee resolved budget decisions, approved tax levies on May 13, 2026 but no motion made to approve the Fiscal Year 2026-2027 budget/Debra Jacob
3.	00:48	Public Questions and Comments: There were none.
4.	01:38	Budget Committee Deliberations: There were none.
5.	02:07	Budget Committee Approval of Budget/Chair Michael Weissenfluh
	02:17	A motion was made by Ken Henson and seconded by Commissioner Erin Skaar to approve the Fiscal Year 2026-2027 budget as proposed and as modified on May 13, 2026. The motion passed with five aye votes.

Adjourn – 1:38 p.m.

TILLAMOOK COUNTY — FY 2026-27 GENERAL FUND

Summary of the Approved Budget

Budget Committee · May 13, 2026/June 16, 2026

The Budget Committee approved the FY 2026-27 General Fund budget after resolving three interconnected decisions:

Decision	Committee Direction (May 13, 2026)
1) Timber Surplus ($1.5M)	$1.0M to beginning fund balance for projects; $500K to the Revenue Stabilization Reserve (now ~$2.15M, above the $2.0M policy floor).
2) Vacancy Budgeting	~$2.0M of vacant-position salary budget moved from Personnel Services to Operating Contingency. No positions cut; structural gap improves from ($3.6M) to ($1.3M).
3) One-Time Investments	Approved as proposed except the Building Improvement transfer cut $500K ($750K → $250K). Operating one-time ($480K) and Courthouse Annex ($500K) retained.

	23-24 Actuals	24-25 Actuals	25-26 Budget	26-27 Requested	26-27 Proposed	26-27 Approved
Resources						
Beginning Fund Balance	11,069,599	11,438,846	10,900,000	12,500,000	10,750,000	11,750,000
Revenues	21,500,291	21,570,355	21,337,810	21,961,342	22,005,342	22,011,342
Transfers In	300,705	1,639,425	2,702,105	3,010,010	2,987,360	2,992,360
Total Resources	**32,870,595**	**34,648,626**	**34,939,915**	**37,471,352**	**35,742,702**	**36,753,702**
Expenditures						
Personnel Services	15,625,891	16,465,388	19,461,703	21,302,003	21,061,776	19,055,319
Materials & Services	5,077,292	5,334,884	6,402,796	7,266,725	7,246,215	7,299,215
Capital Expenditures	236,066	164,411	339,040	235,780	202,980	202,980
Transfers Out	492,500	1,134,596	907,600	1,626,910	1,628,410	1,128,410
Total Expenditures	**21,431,749**	**23,099,279**	**27,111,139**	**30,431,418**	**30,139,381**	**27,685,924**
Reserves						
Contingency	—	—	1,328,776	984,174	370,000	2,377,585
Unappropriated Ending Fund Balance	11,438,845	11,549,362	6,500,000	6,000,000	5,233,321	6,690,193
Total Reserves	**11,438,845**	**11,549,362**	**7,828,776**	**6,984,174**	**5,603,321**	**9,067,778**
Resources Less Expenses	**369,246**	**110,501**	**(3,071,224)**	**(5,460,066)**	**(5,146,679)**	**(2,682,222)**

Approved column shaded. Resources Less Expenses = Revenues + Transfers In − Total Expenditures; the planned draw on fund balance falls from ($5.1M) to ($2.7M). Approved General Fund appropriation = Total Expenditures $27,685,924 + Contingency $2,377,585 = $30,063,509.

TILLAMOOK COUNTY, OREGON

Budget in Brief

Fiscal Year 2026–2027 Budget

$188.8 million total budget, all County funds

$87.5M
Cost of delivering services this year — people and day-to-day operations

289
County employees serving the community, across 20+ departments

$46.9M
Held in reserves across all funds, for stability in lean years

This budget funds the everyday services that residents, businesses, and visitors rely on. It also reflects a year of work, by County staff, the Budget Committee, and the Board, to plan ahead and keep those services sustainable for the years to come.

HOW THE BUDGET SERVES OUR COMMUNITIES

Public Safety & Justice **$13.7M**	Sheriff's patrol, the jail, marine and search & rescue, the District Attorney, juvenile services, and the courts — over half of every General Fund dollar.
Health & Human Services **$19.5M**	Community health center, dental, public health, behavioral health, and pharmacy — serving thousands of patients each year.
Roads & Public Works **$12.7M**	Maintaining and improving the county roads and bridges that keep communities connected.
Library **$11.5M**	A countywide library system, supported by a voter-approved local levy.
Parks & Recreation **$10.5M**	County parks, campgrounds, and boat ramps along our rivers and coast.
Emergency Radio System **$29.0M**	A voter-approved upgrade to public-safety communications for first responders — a multi-year capital investment.

Also funded: General Government and Central Services ($10.7M), Mental Health services ($4.0M), Community Development and code enforcement ($1.9M), and Veterans' Services ($1.1M).

WHERE THE MONEY COMES FROM, AND WHERE IT GOES

WHERE THE MONEY COMES FROM	
Carried forward	$87.3M
Grants (fed/state)	$38.6M
Fees & permits	$20.7M
Property taxes	$17.0M
Other revenue	$25.2M

WHERE THE MONEY GOES	
Services & operations	$87.5M
Reserves & ending bal.	$46.9M
Capital projects	$34.7M
Transfers & cont.	$17.5M
Debt service	$2.2M

"Services & operations" is the day-to-day cost of running the County. Reserves are held for continuity of services in lean years.

BOARD OF COMMISSIONERS
Budget Committee Meeting
June 16, 2026 – 1:30 p.m.

PLEASE PRINT

Name	**Email**
There were no sign-ins	

(Please use reverse if necessary)