

Tillamook County Transportation District FY 2026–2027 Proposed Budget Report



TILLAMOOK COUNTY
Transportation District

Budget Message (LB-20 / ORS 294)

The FY 2026–2027 Proposed Budget has been prepared in accordance with Oregon Local Budget Law and is presented using the statutory fund, resource, and requirement structure prescribed in Forms LB-20, LB-30, and LB-10.

This budget reflects Tillamook County Transportation District’s (TCTD) continued effort to stabilize and strengthen its financial and operational framework while improving transparency and compliance. Over the past year, the District has improved the alignment between budgeted **resources** and **requirements**, clarified the distinction between departmental operating costs and non-allocated expenditures, and strengthened tracking of restricted revenues by fund and program.

TCTD operates in a highly grant-dependent environment, with the majority of resources derived from federal, state, and regional sources that are legally restricted by purpose. Accordingly, this budget emphasizes strict segregation of resources by fund, careful use of interfund transfers, and clear documentation of expenditures by organizational unit, program, and object classification.

The FY 2026–2027 Proposed Budget is balanced at the fund level, maintains appropriate unappropriated ending fund balances, and supports continued service delivery, capital investment, and regulatory compliance.

Public Summary — FY 2026–2027 Budget Overview

About the Budget

The FY 2026–2027 budget for the Tillamook County Transportation District (TCTD) outlines how the District will fund and deliver public transportation services for the upcoming fiscal year. The budget supports day-to-day transit service, regional mobility programs, facility operations, and long-term investments in vehicles and infrastructure.

The budget is prepared in accordance with Oregon Local Budget Law and ensures that money from federal and state grants is used only for approved purposes.

Budget Snapshot

- Total Budget: \$ 21,918,829
- Employees: 55.5 full-time equivalent positions
- Primary Funding Sources: Federal and state grants, Federal Medicaid, local property taxes, state timber and mass transit tax, fare box revenue, and service contracts.

What the Budget Supports

- Public Transit Operations: Fixed-route buses, dial-a-ride, and community transportation services
- NW Rides Program: Non-emergency medical transportation for eligible Medicaid members
- Fleet and Facilities: Replacement of vehicles, maintenance of vehicles and buildings, and infrastructure upgrades
- Regional Partnerships: Coordination with regional transportation providers

Where the Money Goes

- Nearly half of the budget supports staffing, maintenance, and service delivery.
- A significant portion supports contracted transportation services, particularly for the NW Rides program.
- Capital investments fund new buses, dial-a-ride vehicles, bus stops, and technology improvements.

Financial Stability

TCTD maintains reserve funds and unappropriated ending balances to ensure reliable service, manage grant reimbursement timing, and respond to unexpected expenses. The FY 2026–2027 budget is balanced and does not include new taxes.

Public Review and Adoption

The budget is reviewed by a Budget Committee, discussed at a public hearing, and adopted by the Board of Directors. Copies of the proposed budget are available for public inspection prior to adoption.

This Public Summary is provided for informational purposes and does not replace the statutorily adopted budget forms.

Understanding the Budget

Public sector budgets, particularly those involving multiple funding sources and grant programs, can be presented in different ways depending on how funds and financial flows are structured.

This section provides context to help interpret the District's budget totals and structure.

Funds vs. Operations

The District utilizes multiple funds to account for different types of financial activity:

- **General Fund** – Supports core operations, including administration, transit service, and maintenance
- **Special Revenue Funds** – Account for restricted funding sources such as NW Rides and STIF
- **Reserve Funds** – Support long-term capital planning and future financial stability

Each fund is balanced independently in accordance with Oregon Local Budget Law.

Restricted vs. Unrestricted Funding

A significant portion of the District’s funding is restricted and must be used for specific purposes:

- **Federal and State Grants** – Limited to eligible transit activities
- **STIF Funds** – Must be used for approved transit services and programs
- **NW Rides Revenue** – Dedicated to non-emergency medical transportation services

These funds cannot be used interchangeably and must be tracked and reported separately.

Interfund Transfers

Interfund transfers are used to move resources between funds to ensure that restricted revenues are applied to appropriate expenditures.

For example:

- STIF funds may be transferred to the General Fund to support eligible operations
- Reserve funds may be transferred to support capital projects

These transfers are internal movements of funds and do not represent new revenue.

Why Budget Totals May Differ Between Years

The total budget amount may vary from year to year based on how funds and transfers are presented.

In prior budgets, interfund transfers and restricted funding flows were presented in a way that resulted in the same funds being reflected multiple times as they moved between funds. This approach can overstate the overall budget total without increasing actual available resources.

The FY 2026–2027 budget adopts a more refined presentation that:

- Aligns revenues directly with their intended expenditures
- Reduces duplication caused by interfund transfers
- More accurately reflects the District’s true operating scale

As a result, the current budget total is lower than prior years, but it provides a clearer and more accurate representation of the District’s financial position.

Key Takeaway

The District’s financial resources and service levels remain consistent with prior years. The change in total budget reflects an improvement in financial presentation and transparency rather than a reduction in funding or operations.

Executive Summary

Total Budget (All Funds): \$ \$21,918,829

Total Full-Time Equivalent (FTE): 55.5

Major Requirement Categories (All Funds)

- Personnel Services: Approximately \$4.77 million
- Materials and Services: Includes fuel, insurance, professional services, and contracted transportation
- Capital Outlay: Approximately \$2.9 million
- Interfund Transfers, Contingency, and Unappropriated Ending Fund Balance

Largest Program Area: NW Rides (Non-Emergency Medical Transportation Brokerage)

Primary Budget Objectives

- Maintain core public transportation operations
- Fund regional mobility and NEMT brokerage services
- Advance capital replacement and infrastructure projects
- Maintain compliance with grant and statutory requirements

Budget Structure and Legal Framework

The FY 2026–2027 budget is organized consistent with Oregon Local Budget Law and statutory budget forms:

- **LB-20 (Resources):** Identifies legally available resources by fund
- **LB-30 (Requirements):** Appropriates expenditures by organizational unit, program, and object classification
- **LB-10 / LB-11 (Special and Reserve Funds):** Segregates restricted and reserve activity

Each fund is balanced independently, with **total resources equal to total requirements**. Restricted revenues are budgeted only in funds and categories that meet eligibility requirements.

Resources Summary (LB-20)

Budgeted resources consist of:

- Beginning Working Capital (beginning fund balance)
- Federal, State, and Regional Grants (including FTA Sections 5310, 5311, 5305, and STIF)
- Current Year Property Taxes Estimated to be Received
- Fees, Fares, and Contract Revenue
- Interfund Transfers and Interest Income

Approximately 85–90 percent of total resources are derived from non-local sources. Interfund transfers are budgeted solely to align restricted resources with eligible requirements and do not create additional spending authority.

Requirements Summary by Object Classification (LB-30)

Total requirements are appropriated by the following object classifications:

- **Personnel Services:** Salaries and benefits for District staff
 - **Materials and Services:** Fuel, insurance, professional services, supplies, and contracted transportation
 - **Capital Outlay:** Vehicles, facilities, equipment, and infrastructure improvements
 - **Debt Service:** Principal and interest where applicable
 - **Interfund Transfers:** Transfers between funds as authorized
 - **Contingency:** Appropriations for unforeseen expenditures
 - **Unappropriated Ending Fund Balance:** Reserved for future expenditure
-

Requirements by Organizational Unit and Program (LB-30)

Organizational Unit / Program	FTE
Administration	6.0
Operations	35.0
Maintenance	3.0
NW Rides – NEMT Administration	11.5
Total FTE	55.5

Departmental budgets include only direct personnel and materials and services costs. Capital outlay, interfund transfers, contingency, and ending fund balance are budgeted as Not Allocated, consistent with LB-30 instructions.

General Fund Narrative

The General Fund accounts for core District operations, including Administration, Operations, and Maintenance.

- Personnel Services reflect staffing necessary for oversight, service delivery, and fleet maintenance.
- Materials and Services include fuel, insurance, professional services, supplies, and allocated central costs.
- Capital Outlay, Transfers, Contingency, and Unappropriated Ending Fund Balance are budgeted in the Not Allocated section to preserve departmental budget integrity.

The General Fund is balanced and maintains an adequate unappropriated ending fund balance to support cash flow and operational stability.

Property Management Fund (Fund 02)

Accounts for facility-related operating costs, capital improvements, and associated debt service.

Reserve Funds

Capital Reserve Fund

Maintained for grant match obligations and major capital expenditures. Activity consists of transfers, interest earnings, and unappropriated ending balance.

Vehicle and Bus Wash Reserve Funds

Maintained for specific future replacement and maintenance needs. These funds include limited activity and reserved balances and will be evaluated periodically for continued necessity.

Special Revenue Funds (LB-10)

NWOTA Fund

Supports participation in the Northwest Oregon Transit Alliance and regional coordination activities, including grant-funded projects.

NW Rides Fund

Supports the District’s Medicaid Non-Emergency Medical Transportation brokerage program. This fund includes contracted transportation services, mobility management, and program administration. It represents the District’s largest single program area

STIF Fund

Accounts for Statewide Transportation Improvement Fund revenues. STIF resources are restricted by statute and are budgeted primarily as project expenditures and transfers to eligible operating funds.

Financial Management and Tracking

The District continues to strengthen financial controls through:

- Improved alignment of resources and requirements by fund
- Enhanced transaction-level tracking of restricted revenues
- Refinement of cost allocation practices

These actions support compliance, audit readiness, and long-term financial sustainability.

Budget Adoption Statement (LB-50 Support)

The FY 2026–2027 Proposed Budget is submitted for adoption in the total amount of \$

The Board of Directors is requested to:

- Adopt the budget by fund and object classification

- Appropriate requirements consistent with statutory budget forms
- Authorize the Budget Officer to make interfund transfers as provided by law

Tillamook County Transportation District – FY 2026–2027 Proposed Budget

Appendix A — Narrative to Statutory Form Crosswalk

This crosswalk identifies where statutory budget form information is addressed within this Proposed Budget Report to support Budget Committee review, Board adoption, and audit review.

Statutory Form	Form Purpose	Narrative Section(s)
LB-20	Statement of Resources by Fund	Sections 1, 7, 8, 9, 10, 12, 13, 14
LB-30	Appropriation of Requirements by Org Unit, Program, and Object Classification	Sections 2, 3, 4, 5, 6
LB-10	Special Revenue Fund Resources and Requirements	Section 7, 12, 13, 14

Statutory Form	Form Purpose	Narrative Section(s)
LB-11	Reserve Fund Resources and Requirements	Section 8, 9, 10
LB-50	Notice of Property Tax and Budget Adoption	Section 15, 16

Additional Clarifications

- Departmental Personnel Services and Materials and Services appropriations correspond to LB-30 allocated organizational units.
- Capital Outlay, Interfund Transfers, Contingency, and Unappropriated Ending Fund Balance are reflected as **Not Allocated** in accordance with LB-30 instructions.
- Special and Reserve Funds are independently balanced as required by Oregon Local Budget Law.

Overview

The proposed budget for the Tillamook County Transportation District for fiscal year 2026-2027, detailing financial plans, funding sources, and organizational allocations.

Adopted totals by fund (FY2026-2027)

Fund	Adopted TOTAL REQUIREMENTS
General Fund	11,602,567
Property Management Fund	296,000
Capital Reserve	939,392
Vehicle Reserve	5,000
Bus Wash Reserve	23,140
STF Fund	0
NWOTA	708,452
NW Rides	7,535,000
STIF Fund	809,278
Subtotal (all funds)	21,918,829

Organizational unit totals (where applicable)

- General Fund organizational-unit/program total: **7,279,348**
 - Dept 002 Operations: **3,261,996**
 - Dept 003 Maintenance: **1,183,580**
 - Dept 04 NEMT NW Rides (within General Fund): **1,547,593**
 - Note: The organizational-unit/program total shown in the General Fund (7,279,348) is the sum for all GF org units/programs; only the three listed above are explicitly shown in the retrieved pages. The difference between 11,602,567 (GF total requirements) and 7,279,348 (GF org-unit/program total) is captured under GF "Not Allocated" (capital outlay, interfund transfers, contingency, and ending balance) of **4,323,219**.

Interfund transfers to exclude (requirements side)

Source fund	Transfer out
General Fund	572,452
Capital Reserve	430,490
NWOTA	282,510
NW Rides	1,547,593
STIF Fund	513,826
Total transfers out	3,346,871

Tillamook County Transportation District – FY 2026–2027 Budget

Workbook Index (Statutory Order):

- 1. LB-20 General Fund Resources**
- 2. LB-30A Administration (Allocated)**
- 3. LB-30B Operations (Allocated)**
- 4. LB-30C Maintenance (Allocated)**
- 5. LB-30D NW RIDES**
- 6. LB-30E General Fund – Not Allocated**
- 7. LB-10 Property Management Fund**
- 8. LB-11 Capital Reserve Fund**
- 9. LB-11 Bus Wash Reserve Fund**
- 10. LB-11 Vehicle Replacement Reserve Fund**
- 11. LB10-STF (legacy fund)**
- 12. LB-10 NWR Fund**
- 13. LB-10 NWOTA Fund**
- 14. LB-10 STIF Fund**
- 15. Notice of Property Tax**
- 16. Budget Adoption**
- 17. Recommended Motions**

RESOURCES

GENERAL FUND

TILLAMOOK COUNTY TRANSPORTATION DISTRICT

(Name of Municipal Corporation)

Historical Data				Budget for Next Year FY2026-2027				
Actual			Adopted Budget This Year Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
1	1,023,275	1,160,290	1,207,256	1	Working Capital (starting fund balance)	1,619,049	1,619,049	1
2	18,505	12,156	12,658	2	Past Years Property Tax	12,658	12,658	2
3			304,686	3	Transfer from Capital Reserve (grant match)	430,490	430,490	3
4			42,225	4	Transfer from Vehicle Reserve	-	-	4
5	3,000	3,000	3,000	5	Transfer from NWOTA (admin support & match)	282,510	282,510	5
6	-	453,044	837,148	6	Transfer from STIF Fund (reserve/contingency)	513,826	513,826	6
7			18,140	7	Transfer from Bus Wash Reserve	-	-	7
8				8	Transfer from NWR (Restricted NEMT Personnel, Materials & Services)	1,547,593	1,547,593	8
9	46,326	42,000	35,000	9	Interest Income	35,000	35,000	9
10				10	OTHER Resources		-	10
11	196,869	246,750	130,100	11	Fares	180,000	180,000	11
12	479,779	339,123	309,677	12	Contract Revenue	318,967	318,967	12
13	287,935	213,662	203,574	13	State Timber Revenue	431,070	431,070	13
14	151,807	119,800	112,311	14	Mass Transit State Payroll Tax	123,542	123,542	14
15	76,502	1,798,000	1,451,000	15	Capital Grants (35328)	448,000	448,000	15
16	630,426	1,801,035	774,467	16	Grants - FTA 5311(f) (35084,35436, 35822)	2,659,581	2,659,581	16
17	177,223	226,925	100,000	17	Grants -5311 COVID	-	-	17
18	513,074	360,000	2,946,680	18	Grants -5311 Operations (35823)	334,930	334,930	18
19	57,984	104,262	107,323	19	Grants - 5310 (35780)	98,178	98,178	19
20	62,768	84,395	180,000	20	Grants 5305 (Planning 35707)	180,000	180,000	20
21				21	STIF Formula (Payroll/Population 35859)	316,575	316,575	21
22				22	STIF Intercommunity (35606)	360,000	360,000	22
23				23	STIF Discretionary (35607, 35915)	231,997	231,997	23
24				24	ODOT Discretionary Rural Veterans Services Grant	125,000	125,000	24
25	1,058	500	-	25	Special Bus Operation (SBO)		-	25
26	6,888	13,401	13,601	26	Miscellaneous Income	13,601	13,601	26
27	750	3,000	10,000	27	Sale of Assets - Income	20,000	20,000	27
28				28			-	28
29	3,734,169	6,981,343	8,798,846	29	Total resources, except taxes to be levied	10,282,567	10,282,567	- 29
30	1,159,286	1,215,625	1,265,861	30	Taxes estimated to be received	1,320,000	1,320,000	30
31				31	Taxes collected in year levied			31
32	4,893,455	8,196,968	10,064,707	32	TOTAL RESOURCES	11,602,567	11,602,567	- 32

REQUIREMENTS SUMMARY

FORM

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

LB-30

GENERAL FUND DEPT 001

TILLAMOOK COUNTY TRANSPORTATION DISTRICT

(name of fund)

(of Municipal Corporation)

Historical Data			REQUIREMENTS FOR: ADMINISTRATION Dept. 001	Budget For Next Year 2026-2027		
Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2023-2024	First Preceding Year 2024-2025	Adopted Budget This Year 2025- 2026				
			1 PERSONNEL SERVICES			1
			2 GM 1.0 FTE, Business Ops/FS 1.0 FTE	623,509	623,509	2
			3 Office Assistant 2.0, ADMIN ASST 2.0			3
			4			4
			5			5
			6			6
			7			7
464,907	513,707	557,201	8 TOTAL PERSONNEL SERVICES	623,509	623,509	- 8
5.00	5.00	5.00	9 Total Full-Time Equivalent (FTE)	6.00	6.00	9
			10 MATERIALS AND SERVICES			10
97,360	112,350	53,932	11 Professional Services	125,000	125,000	11
-	50,000	200,000	12 Planning	200,000	200,000	12
17,495	18,515	26,905	13 Dues & Subscription	27,712	27,712	13
-	3,885	1,696	14 Office Equipment R & R	4,001	4,001	14
11,392	17,089	14,000	15 Computer R & M	14,420	14,420	15
77,862	10,997	28,950	16 Fees & License	29,820	29,820	16
49,273	59,860	47,382	17 Insurance	65,489	65,489	17
10,117	10,763	7,950	18 Office Supplies and Materials	8,189	8,189	18
23,972	18,737	26,237	19 Board Supplies and Materials	27,000	27,000	19
9,482	13,480	9,554	20 Operations Expense	9,849	9,849	20
9,819	87,869	23,500	21 Community Outreach and Education	24,440	24,440	21
7,949	10,500	7,710	22 Communications (Phone, Internet, COMMS)	10,500	10,500	22
2,520	12,600	12,600	23 Travel & Training	13,000	13,000	23
846	1,331	1,200	24 Postage	1,250	1,250	24
10,000	34,395	40,000	25 Member Mileage Reimbursement - Vets	50,000	50,000	25
			26 Enterprise Central Allocation	37,000	37,000	26
16,853	21,365		27 Transit Center Maint.			27
344,940	483,736	501,616	28 TOTAL MATERIALS AND SERVICES	647,670	647,670	- 28
			29 CAPITAL OUTLAY			29
			30 Server and Computer Upgrade	15,000	15,000	30
0	0	0	36 TOTAL CAPITAL OUTLAY	15,000	15,000	0 36
809,847	997,443	1,058,817	37 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,286,179	1,286,179	0 37

FORM
LB-30

REQUIREMENTS SUMMARY
 ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
GENERAL FUND

TILLAMOOK COUNTY TRANSPORTATION DISTRICT
 (name of Municipal Corporation)

Historical Data			REQUIREMENTS FOR: Depart. 002 Operations	Budget For Next Year 2026-2027				
Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2023-2024	First Preceding Year 2024-2025	Adopted Budget This Year 20205- 2026						
1			1	PERSONNEL SERVICES			1	
2	1,739,532	2,498,117	2,306,564	2	Ops Sup FTE 1.0, Ops Cord. FTE 2.0, ADMIN ASST 1.0,		2	
3				3	Dispatchers FTE 3.0, CSRs FTE 2.0, Drivers FTE 26.0	2,708,288	2,708,288	3
4				4				4
5				5				5
6				6				6
7				7				7
8	1,739,532	2,498,117	2,306,564	8	TOTAL PERSONNEL SERVICES	2,708,288	2,708,288	0 8
9	37.00	37.00	37.00	9	Total Full-Time Equivalent (FTE)	35.00	35.00	9
10				10	MATERIALS AND SERVICES			10
11	73,023	18,375	45,075	11	Professional Services	51,850	51,850	11
12	6,285	6,977	10,850	12	Computer R & M	11,176	11,176	12
13	25,991	10,500	15,703	13	Fees & License	16,174	16,174	13
14	23,171	40,725	15,210	14	Operating Supplies	25,000	25,000	14
15	1,735	1,575	2,550	15	Drug & Alcohol Administration	2,627	2,627	15
16	5,349	22,852	5,600	16	Communications	5,768	5,768	16
17	3,300			17	Office Lease	-	0	17
18	5,112	5,250	4,000	18	Travel & Training	4,120	4,120	18
19	1,865	4,119	6,119	19	Management / Labor Recreation Fund	2,100	2,100	19
20				20	Enterprise Management Cost Allocation (property operating)	37,000	37,000	20
21				21	Central Cost Allocation (HR/Risk Management, ADMIN and Finance Dep)	382,893	382,893	21
27	145,831	110,373	105,107	27	TOTAL MATERIALS AND SERVICES	538,708	538,708	0 27
28				28	CAPITAL OUTLAY			28
29				29	Server and Computer Upgrade	15,000	15,000	29
35	0	0	0	35	TOTAL CAPITAL OUTLAY	15,000	15,000	0 35
36	1,885,363	2,608,490	2,411,671	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	3,261,996	3,261,996	0 36

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**FORM
LB-30**

General Fund

TILLAMOOK COUNTY TRANSPORTATION DISTRICT

(name of fund)

(name of Municipal Corporation)

Historical Data			REQUIREMENTS FOR:		Budget For Next Year 2026-2027		
Actual			Department 003 Maintenance				
Second Preceding Year 2023--2024	First Preceding Year 2024-2025	Adopted Budget This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1			1	PERSONNEL SERVICES			1
2	232,858	285,281	2	MECHANICS 2.0 FTE	348,449	348,449	2
3			3	UTILITY ATTENDANT 1.0 FTE			3
4			4				4
5			5				5
6			6				6
7			7				7
8	232,858	285,281	8	TOTAL PERSONNEL SERVICES	348,449	348,449	0
9	3.00	3.00	9	Total Full-Time Equivalent (FTE)	3.00	3.00	3.00
10			10	MATERIALS AND SERVICES			10
11	2,341	1,687	11	Computer Repair & Maintenance	1,658	1,658	11
12	5,114	2,100	12	Fees & License	4,017	4,017	12
13	100,988	114,070	13	Insurance	193,187	193,187	13
14	7,685	6,825	14	Operating Materials and Supplies	14,426	14,426	14
15	0	1,020	15	Communications	1,051	1,051	15
16	836	5,250	16	Travel & Training	2,060	2,060	16
17	219,012	225,000	17	Vehicle Expense	201,250	201,250	17
18	286,843	455,010	18	Fuel	299,000	299,000	18
19	3,891	4,410	19	Operations & Facility Maintenance		0	19
20			20	Enterprise Management Cost Allocation (property operating)	37,000	37,000	20
21			21	Central Cost Allocation (HR/Risk Management, ADMIN and Finance Dep)	53,482	53,482	21
22			22	Professional Services	20,000	20,000	22
27	626,710	815,372	27	TOTAL MATERIALS AND SERVICES	827,131	827,131	0
28			28	CAPITAL OUTLAY			28
29			29	Server and Computer Upgrade	8,000	8,000	29
35	0	0	35	TOTAL CAPITAL OUTLAY	8,000	8,000	0
36	859,568	1,100,653	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,183,580	1,183,580	0

REQUIREMENTS SUMMARY

**FORM
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

GENERAL FUND 01

TILLAMOOK COUNTY TRANSPORTATION DISTRICT

(name of fund)

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: Dept 04 NEMT NW RIDES	Budget For Next Year 2026-2027			
	Actual Second Preceding Year 2026-2027	First Preceding Year 2026-2027	Adopted Budget This Year 2026- 2027		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1 PERSONNEL SERVICES				1
2	516,405	659,035	762,000	2 PROGRAM MANAGEMENT 1.50 FTE, PRG COORDINATOR 1.0 FTE,	1,092,351	1,092,351		2
3				3 OFFICE ASST 1.0 FTE, CREDENTIALING SPECIALIST 1.0 FTE,				3
4				4 SCHEDULER/DISPATCHER 1.0 FTE, CUSTOMER SERVICE REPS 6.0 FTE				4
5				5				5
6				6				6
7				7				7
8	516,405	659,035	762,000	8 TOTAL PERSONNEL SERVICES	1,092,351	1,092,351	0	8
9	9.00	9.00	10.00	9 Total Full-Time Equivalent (FTE)	11.50	11.50		9
10				10 MATERIALS AND SERVICES				10
11	1,020	5,250	37,269	11 Professional Services	6,040	6,040		11
12	4,353	30,000	1,992	12 Office Equipment Replacement/Repair	7,800	7,800		12
13	28,251	22,278	48,638	13 Computer R&M	5,500	5,500		13
14	35,560	65,000	60,000	14 Fees & License	61,800	61,800		14
15	6,547	6,547	8,184	15 Insurance - Cyber Security-General Liability-Risk Management	15,000	15,000		15
16	6,471	7,000	5,000	16 Office Supplies	7,500	7,500		16
17	1,697	7,500	7,000	17 Operations Expense	8,000	8,000		17
18	24,296	22,250	24,028	18 Telephone & Internet Communications	35,000	35,000		18
19	151	1,575	9,000	19 Travel & Training (All Staff)	12,500	12,500		19
20	139	525	250	20 Postage	250	250		20
21	4,800	15,000	25,200	21 Office Rent				21
22	4,824	3,150	10,800	22 Property Operating Expense				22
23				23 Enterprise Management Cost Allocation (property operating)	37,000	37,000		23
24				24 Central Cost Allocation (HR/Risk Management, ADMIN and Finance Dep	163,852	163,852		24
25	118,109	186,075	237,361	25 TOTAL MATERIALS AND SERVICES	360,242	360,242	0	25
26				26 CAPITAL OUTLAY				26
27				27 Internet Server and Computer Upgrade	15,000	15,000		27
28				28 Office Furniture over \$5000				28
29				29 Disaster Preparedness	80,000	80,000		29
30	0	0	0	30 TOTAL CAPITAL OUTLAY	95,000	95,000	0	30
31	634,514	845,110	999,361	31 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,547,593	1,547,593	0	31

REQUIREMENTS SUMMARY

FORM
LB-30

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

General Fund

TILLAMOOK COUNTY TRANSPORTATION DISTRICT

(name of fund)

(name of Municipal Corporation)

Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2026-2027			
Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
1			1	PERSONNEL SERVICES NOT ALLOCATED			1
2			2				2
3			3				3
4			4	TOTAL PERSONNEL SERVICES			4
5	-	-	5	Total Full-Time Equivalent (FTE)	-	-	5
6			6	MATERIALS AND SERVICES NOT ALLOCATED			6
7			7				7
8			8		-		8
9			9	TOTAL MATERIALS AND SERVICES	-		9
10			10	CAPITAL OUTLAY NOT ALLOCATED			10
11	638,649	1,690,000	11	Bus Replacement/Addition (35822)	1,300,000	1,300,000	11
12	179,460	292,000	12	Van Replacement/Addition			12
13	-	15,000	13	Computer/Server Replacement	15,450	15,450	13
14	1,368,976	-	14	"NWOTA" Bus Stop Signage & Shelters upgrades (35084, 35328,	1,409,560	1,409,560	14
15	148,548	160,000	15	Other Capital Projects	60,000	60,000	15
16	2,335,633	2,142,000	16	TOTAL CAPITAL OUTLAY	2,785,010	2,785,010	- 16
17			17	DEBT SERVICE			17
18			18				18
19			19	TOTAL DEBT SERVICE			19
20			20	SPECIAL PAYMENTS			20
21			21				21
22	-	-	22		-	-	- 22
23			23	TOTAL SPECIAL PAYMENTS			23
24			24	INTERFUND TRANSFERS			24
25	156,913		25	Transfer to Capital Reserve	250,000	250,000	25
26		82,789	26	Transfer to Property Management	297,452	297,452	26
27	3,000	3,000	27	Transfer to Vehicle Reserve	10,000	10,000	27
28	1,208,976	1,118,035	28	Transfer to NWOTA (partner dues)	15,000	15,000	28
29	1,368,889	1,121,035	29	TOTAL INTERFUND TRANSFERS	572,452	572,452	- 29
30			30	OPERATING CONTINGENCY	175,000	175,000	30
31			31	RESERVED FOR FUTURE EXPENDITURE			31
32	539,261	227,346	32	UNAPPROPRIATED ENDING BALANCE	790,757	790,757	32
33	2,737,778	4,706,587	33	Total Requirements NOT ALLOCATED	4,323,219	4,323,219	33
34			34	Total Requirements for ALL Org.Units/Programs within fund	7,279,348	7,279,348	34
35	8,993,365	5,161,279	35	TOTAL REQUIREMENTS	11,602,567	11,602,567	35

SPECIAL FUND

PROPERTY MANAGEMENT FUND 02

TILLAMOOK COUNTY TRANSPORTATION DISTRICT

(Fund)

(Name of Municipal Corporation)

1479999.34

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	1479999.34		
Actual Second Preceding	First Preceding Year 2024-	Adopted Budget		Proposed By Budget Officer	Approved By Budget	Adopted By Governing Body
1			1 RESOURCES			1
2	45,000	45,000	2 Working Capital			2
3	23,500	36,000	3 Lease Income			3
4	18,804	13,000	4 Lease Operations Income	-		4
5	25,000	12,251	5 Transfer from General Fund	148,000	148,000	5
6	124,573		6 Transferred IN, from Capital Reserve	148,000	148,000	6
7			7			7
8			8			8
9			9			9
10	236,877	106,251	10 Total Resources, except taxes to be levied	296,000	296,000	0 10
11			11 Taxes estimated to be received			11
12			12 Taxes collected in year levied			12
13	236,877	106,251	13 TOTAL RESOURCES	296,000	296,000	0 13
14			14 REQUIREMENTS **			14
15			15 Org Unit or Prog & Activity Object Classification Detail			15
16	-	2,000	16 Professional Services Planning, Legal Contracts	2,060	2,060	16
17		20,000	17 Building Maintance Transit Center, Main Office, SHOP	20,600	20,600	17
18	24,610	30,030	18 Property Operating Utilities and Supplies	32,960	32,960	18
19	41,802	36,952	19 Building Repairs	80,340	80,340	19
20			20			20
21			21 Debit Services			21
22	5,479	10,959	22 OTIB Debt Service loan 0071	5,643	5,643	22
23	26,310	26,310	23 OTIB Debt Service loan 0061	27,099	27,099	23
24			24 Capital Outlay			24
25	354,170	-	25 Building Renovation (HVAC)	80,000	80,000	25
26			26 Admin. Expenses - Renovation			26
27			27			27
28			28 Ending balance (prior years)			28
29			29 UNAPPROPRIATED ENDING FUND BALANCE	47,297	47,297	29
30	452,371	106,251	30 TOTAL REQUIREMENTS	296,000	296,000	30

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance #14-10 on (date) ___ for the following specified purpose: Grant Match and Capital Projects

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Capital Reserve

(Fund)

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2034

TILLAMOOK COUNTY TRANSPORTATION DISTRICT

(Name of Municipal Corporation)

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027			
Actual		Adopted Budget Year 2025-2026	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
1			1	RESOURCES			1	
2	857,000	1,285,637	1,063,999	2	Working Capital	669,313	669,313	2
3				3	Transferred from General Fund	250,000	250,000	3
4	80,179	25,000	35,000	4	Interest Income	20,079	20,079	4
5				5	Transferred from vehicle purchase reserve			5
6				6				6
7				7				7
8				8				8
9				9				9
10	937,179	1,310,637	1,098,999	10	Total Resources, except taxes to be levied	939,392	939,392	0
11				11	Taxes estimated to be received			11
12				12	Taxes collected in year levied			12
13	937,179	1,310,637	1,098,999	13	TOTAL RESOURCES	939,392	939,392	0
14				14	REQUIREMENTS **			14
15				15	Org. Unit or Prog. & Activity			15
16				16	Object Classification			16
17			125,000	17	Detail			17
18		254,962	304,686	18	Fund Transfers			18
19	882,000	1,055,675	669,313	19	Transfer to Property Management Fund	148,000	148,000	17
20				20	Transfer to General Fund-Vehicle purchase & match	430,490	430,490	18
21				21	Reserved For Future Expenditures			19
22				22				20
23				23				21
24				24				22
25				25				23
26				26				24
27				27				25
28				28				26
29				29	Ending balance (prior years)			27
30	882,000	1,055,675	669,313	30	UNAPPROPRIATED ENDING FUND BALANCE	360,902	360,902	28
31	882,000	1,310,637	1,768,312	31	TOTAL REQUIREMENTS	939,392	939,392	0

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**FORM
LB-11**

This fund is authorized and established by resolution #12-09

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished can not be more than 10 years after establishment.
Review Year: 2032

Bus Wash Reserve

TILLAMOOK COUNTY TRANSPORTATION DISTRICT

(Fund)

(Name of Municipal Corporation)

Line Item	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027			Line Item
	Actual		Adopted Budget Year 2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding	First Preceding						
1				1	RESOURCES			1
2	23,140	23,140	23,140	2	Working Capital			2
3				3	Transferred from General Fund			3
4				4				4
5				5				5
6				6				6
7				7				7
8				8				8
9				9				9
10	23,140	23,140	23,140	10		\$23,140	\$23,140	0 10
11				11				11
12				12				12
13	23,140	23,140	23,140	13	TOTAL RESOURCES	\$23,140	\$23,140	0 13
14				14	REQUIREMENTS **			14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail	15
16			18,140	16	Transfer to General Fund			16
17	23,140	23,140	5,000	17	Reserved For Future Expenditures			\$23,140 \$23,140 17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29				29	Ending balance (prior years)			29
30				30	UNAPPROPRIATED ENDING FUND BALANCE			30
31	23,140	23,140	23,140	31	TOTAL REQUIREMENTS	\$23,140	\$23,140	0 31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number _____ on (date) _____ for the following specified purpose:

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2032

Vehicle Reserve
(Fund)

TILLAMOOK COUNTY TRANSPORTATION DISTRICT

(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027			
Actual		Adopted Budget Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
1			1	RESOURCES			1
2	34,225	37,225	2	Working Capital	5000	5000	2
3	-	3,000	3	Transferred from General Fund			3
4			4				4
5			5				5
6			6				6
7			7				7
8			8				8
9			9				9
10	34,225	40,225	10	Total Resources, except taxes to be levied	5000	5000	0
11			11	Taxes estimated to be received			11
12			12	Taxes collected in year levied			12
13	34,225	40,225	13	TOTAL RESOURCES	5000	5000	0
14			14	REQUIREMENTS **			14
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail	15
16			16	Transfer to General Fund			16
17	34,225	40,225	17	Reserved For Future Expenditures			17
18			18				18
19			19				19
20			20				20
21			21				21
22			22				22
23			23				23
24			24				24
25			25				25
26			26				26
27			27				27
28			28				28
29			29	Ending balance (prior years)			29
30			30	UNAPPROPRIATED ENDING FUND BALANCE	5000	5000	30
31	34225	40225	31	TOTAL REQUIREMENTS	5000	5000	0

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

STF FUND 07
(Fund)

TILLAMOOK COUNTY TRANSPORTATION DISTRICT

(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 20__ - __		
Actual		Adopted Budget Year 20__ - __		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 20__ - __	First Preceding Year 20__ - __					
1			1	RESOURCES		1
2			2	Cash on hand * (cash basis), or		2
3			3	Working Capital (accrual basis)		3
4			4	Previously levied taxes estimated to be received		4
5			5	Interest		5
6			6	Transferred IN, from other funds		6
7			7			7
8			8			8
9			9			9
10	0	0	10	Total Resources, except taxes to be levied		0
11			11	Taxes estimated to be received		0
12			12	Taxes collected in year levied		0
13	0	0	13	TOTAL RESOURCES		0
14			14	REQUIREMENTS **		
15			15	Org Unit or Prog & Activity	Object Classification	Detail
16			16			
17			17			
18			18			
19			19			
20			20			
21			21			
22			22			
23			23			
24			24			
25			25			
26			26			
27			27			
28			28			
29			29	Ending balance (prior years)		
30			30	UNAPPROPRIATED ENDING FUND BALANCE		
31	0	0	31	TOTAL REQUIREMENTS		0

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year requirement is "not allocated", then list by object classification and expenditure detail.

FORM
LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS
NW RIDES 09

TILLAMOOK COUNTY TRANSPORTATION DISTRICT

(Fund)

(Name of Municipal Corporation)

Historical Data			DESCRIPTION	Budget for Next Year 2026 - 2027			
Actual				Proposed By Budget Officer	Approved By Budget	Adopted By Governing Body	
Second Preceding Year 2023-2024	First Preceding Year 2024-2025	Adopted Budget Year 2025-2026					
1			1	RESOURCES			1
2	100,000	1,000,000	2	Working Capital (beginning balance)	425,000	425,000	2
3	5,277,964	5,248,675	3	CCO NEMT CONTRACT	5,800,000	5,800,000	3
4	1,054,059	424,000	4	RESERVE (CARRYOVER)	535,000	535,000	4
5			5	CPCCO FUND	775,000	775,000	5
6	800	14,240	6	INTEREST			6
7			7				7
8			8				8
9			9				9
10	6,432,823	6,686,915	10	Total Resources, except taxes to be levied	7,535,000	7,535,000	0
11			11	Taxes estimated to be received			11
12			12	Taxes collected in year levied			12
13	6,432,823	6,686,915	13	TOTAL RESOURCES	7,535,000	7,535,000	0
14			14	REQUIREMENTS **			14
15			15	Org Unit or Prog & Activity Object Detail			15
16	227,002	845,310	16	Materials and Services/Personnel			16
17			17				17
18			18	TRANSFER OUT GF(DEPT 4 REQUIREMENTS)	1,547,593	1,547,593	18
19			19				19
20			20				20
21	3,773,031	4,000,000	21	CONTRACT SERV NEMT PROVIDER CONTRACT	4,000,000	4,000,000	21
22	435,819	600,000	22	VOLUNTEER MILEAGE REIMBURSEME	465,000	465,000	22
23	360,479	420,000	23	MEMBER MILEAGE REIMBURSEMENT	420,000	420,000	23
24			24	CPCCO FUND PROV/VOLUNTEER SERVICE INN	695,000	695,000	24
25		100000	25	Quality Improvement Program - tablets, signage			25
26			26	other capital			26
27	350000	424000	27	Reserve for Future Expenditures			27
28			28				28
29		297605	29	Ending balance (prior years)			29
30			30	UNAPPROPRIATED ENDING FUND BALANCE	407,407	407,407	30
31	5,146,331	6,686,915	31	TOTAL REQUIREMENTS	7,535,000	7,535,000	0

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year classification and expenditure detail.

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
NWOTA 08
(Fund)**

**TILLAMOOK COUNTY TRANSPORTATION DISTRICT
(Name of Municipal Corporation)**

Historical Data				DESCRIPTION	Budget for Next Year 2026-2027					
Actual		Adopted Budget	RESOURCES AND REQUIREMENTS		Proposed By	Approved By	Adopted By			
Second Preceding	First Preceding									
1			1	RESOURCES			1			
2	80,000	80,000	2	Working Capital	353,942	353,942	2			
3	60,000	75,000	3	NOWTA Partner Contributions	75,000	75,000	3			
4	147,616	279,510	4	TCTD and Lincoln County Bust Stop Grant Match	279,510	279,510	4			
5			5	Misc Income			5			
6		958,035	6	Transfer from GF - Grant Revenue			6			
7			7	Transfer from STF Fund			7			
8		160,000	8	Transfer from STIF - Grant Revenue			8			
9			9				9			
10			10			0	10			
11			11				11			
12			12				12			
13	287,616	1,552,545	13	TOTAL RESOURCES	708,452	708,452	0	13		
14			14	REQUIREMENTS **				14		
15			15	Org Unit or Prog & Activity	Object Classification	Detail		15		
16	475	5,000	16	Professional Services			5,150	5,150	16	
17	16,680	25,000	17	Administrative Support			25,750	25,750	17	
18	18,892	15,000	18	Website Maintenance			41,200	41,200	18	
19	4,209	40,000	19	Marketing			5,000	5,000	19	
20	184	10,000	20	Travel & Training			1,030	1,030	20	
21	-	3,000	21	Transfer to GF			282,510	282,510	21	
22			22						22	
23	-	1,368,976	23	Bus Project					23	
24	-		24	Capital Prog					24	
25			25						25	
26			26						26	
27			27						27	
28			28						28	
29			29	Ending balance (prior years)					29	
30			30	UNAPPROPRIATED ENDING FUND BALANCE			347,812	347,812	30	
31	40,440	1,466,976	31	TOTAL REQUIREMENTS			708,452	708,452	0	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year by object classification and expenditure detail.

SPECIAL FUND
RESOURCES AND REQUIREMENTS
STIF Fund 10

TILLAMOOK COUNTY TRANSPORTATION DISTRICT
(Name of Municipal Corporation)

Historical Data				DESCRIPTION	Budget for Next Year 2026-2027			
Actual			Proposed By Budget Officer		Approved By Budget	Adopted By Governing Body		
Second Preceding Year 2023-2024	First Preceding Year 2024-2025	Adopted Budget Year 2025-2026						
1			1	RESOURCES			1	
2	513,826	170,310	744,950	2	Working Capital	105,150	105,150	2
3	809,780	453,044	406,337	3	STIF Formula (Payroll and Population)	700,000	700,000	3
4			82,687	4	STIF Formula Population (FY27 combined w/#3)	-	-	4
5			246,400	5	STIF Intercommunity	-	-	5
6			71,997	6	STIF Discretionary	-	-	6
7		8,049	5,000	7	Interest Income	4,128	4,128	7
8				8				8
9				9				9
10				10				- 10
11				11				11
12				12				12
13	1,323,606	631,403	1,557,371	13	TOTAL RESOURCES	809,278	809,278	- 13
14				14	REQUIREMENTS **			14
15				15	Org Unit or Prog Object Classification Detail			15
16	21,192	2,192	4,800	16	STIF PROJECTS MOBILITY MGMT CARE (20) monthly discount bus passes for low income fa	4,800	4,800	16
17	17,600	7,200	24,927	17	MOBILITY MGMT Marie Mills operations support	24,927	24,927	17
18				18	OPERATIONS FIXED/DI STIF Formula (Payroll/Population 35859))	166,175	166,175	18
19				19	STIF Formula (Population 35859)			19
20				20	STIF Intercommunity (35606)			20
21				21	STIF Discretionary (35607, 35915)			21
22				22				22
23				23	FUND Transfers			23
24		609,284	609,284	24	Transfer to General Fund (STIF PROJECT: Contingency)	513,826	513,826	24
25		160,000		25	Transfer to NWOTA			25
26				26				26
27				27				27
28	513,826	88,465		28	Reserved for Future Use			28
29				29	Ending balance (prior years)			29
30	91,053	77,952		30	UNAPPROPRIATED ENDING FUND BALANCE	99,550	99,550	30
31	643,671	945,093	639,011	31	TOTAL REQUIREMENTS	809,278	809,278	- 31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

Motion of the TCTD Budget Committee to approve the FY 2026-2027 Tillamook County Transportation District budget and send it to the Tillamook County Transportation District Board of Directors for a public Budget Hearing.

Motion of the TCTD Budget Committee recommending Board approval and adoption of the FY 2026-2027 budget in the amount of \$18,598,410 and interfund transfers of \$3,320,419 for a total approved budget of **21,918,829**.

Motion of the TCTD Budget Committee recommending board approval of receipt of taxes for FY 2026-2027 at the current rate of \$0.20 per \$1,000 (\$1,320,000) of assessed value for operating purposes in the General Fund.