



# FYE27 Proposed Budget

Proposed 4/29/2026



# Proposed Budget

## FYE27 Budget Message



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## FYE27 Budget Message

To: Port of Tillamook Bay Budget Committee  
From: Pami Boomer, Budget Officer  
Date: 4/24/2026  
Re: 2026-2027 Fiscal Year Proposed Budget

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Through the budget and strategic plan, the Port of Tillamook Bay supports and contributes to creation of new businesses and growth of established businesses in the Port District as well as Tillamook County. The Port is the largest zoned industrial land on the Oregon Coast.

In the past few fiscal years, the Port has seen growth inside the Industrial Park with new buildings for Bureau of Land Management and Amazon. For fiscal year 2027, following the Port Commission goals, we have included expansion of the Airport Business Park, new warehouse buildings, Fuel Farm Upgrade, planning for relocation of the septage receiving station, and working on further development of the regional water supply project. These projects will be funded with grants and loans and will help with the future growth of our district. We will be applying for a grant to update our strategic business plan.

The Port continues to work with Oregon Parks and Recreation Department to support the development of the Salmonberry Trail as laid out in the Concept Plan.

The biggest challenge the Port faces in the upcoming years is the Hangar B roof. In December 2025, a storm caused damage to a part of the roof, leaving a large hole, approximately 6,000 sq foot in the roof. With the lack of resources available to repair the hangar, the Port Commission is evaluating the best path forward. Due to the damage, the building tenants and Air Museum have been evacuated from the hangar, leaving limited revenue coming and reduction of museum staff. This is reflected in the budget, with limited revenue and expense expected. When the path forward is identified and funding becomes available, we will do a supplemental budget. This ensures that we budget as accurately as possible. There has been a federal disaster declared, DR 4907 for this storm event.

The proposed general fund budget is broken out by the following departments:

- 10 - Administration
- 20 - Airport
- 30 - Industrial Park
- 40 - Utilities
- 50 - Railroad
- 60 - Hangar B

## **Resources:**

The general fund has three categories of resources: Operating Revenue, Grant Revenue and Other Revenue.

For FYE27 Operating Revenue is estimated to decrease 18%. The shutdown of Tillamook Air Museum in department 60 due to the building damage is the main contributor of this decrease with a decrease of 88% from this current years budget. Department 10 has a 14% increase stemming from increased interest income from our LGIP accounts. Department 20, 30, and 50 all have slight increases between 5-6% while department 40 has an increase of 14%, mainly due to the water rate increase which was raised in the current year in coordination of Tillamook City water rate increase to the Port.

Grant Revenue fluctuates through the years consistent with projects and availability of grants received. This year the increase includes a grant from US Representative Bonamici for warehousing inside the Industrial Park, a grant from FAA for Fuel Farm Upgrade Construction, as well as the remainder of DEQ WWTP Upgrade and FAA Fuel Farm Upgrade Design. We did also include a potential grant for DEQ Septage Receiving Relocation Plan and OBDD grant for the Strategic Plan Update.

Other revenue, which includes property tax revenue, reimbursements, and rebates is estimated to increase 18%. This increase is due to the estimate provided by Tillamook County for the Port's portion of Timer and Land County Tax.

## **Requirements:**

The general fund requirements are broken out by department by these categories: Personal Services, Material and Services, Capital Outlay, and Long-Term Dept.

For Personal Services, a 3% cost of living increase is included and being recommended for all non-contracted Port employees. The total full-time equivalent employees budgeted for FYE27 is 15.5, a decrease of 7 employees due to the shutdown of Tillamook Air Museum. There is an increase of 8% in medical premiums starting in July 2026. PERS stayed the same from last year at rates of Tier 1/Tier 2 25.21%, and OPSRP 23.58%, which the Port covers employee and employer portion. Management is continually reviewing the staffing needs of the Port and looking at restructuring the organization. Any overtime for eligible employees will continue to be monitored and, on a manager, approved basis.

Material and services combined departments are estimated to increase 2% overall, but with some larger increase and decreases throughout the departments. Department 10 is budgeted at 21% increase due to the IT contract cost increasing, department 20 estimated to increase 13% for aviation fuel cost increase and additional contractual services. Department 40 increase is estimated at 10% while department 50 is estimated to increase 22% due to higher estimated legal costs. Department 60 shows a decrease of 67% due to the shutdown. There are some operating expenses that will continue through the shutdown that are shown in the budget.

Each year along with the fluctuation of grants, there is a fluctuation in our capital outlay expenses. This year, our projects related to grants increased in both airport and industrial park departments. Not all of our capital projects are funded by grants and are funded out of our operating revenue.

Long term debt is budgeted by the amortization schedules. The Port currently has three active loans. The Port expects to close out the WWTP project that is funded by a forgivable loan from DEQ. FYE27 budget does include an estimated loan payment for that project but will not get the final amortization until the project is completed and closed out.

***Please remember that we strive to create a realistic budget. That said, there are unforeseen expenses and revenues that cannot be captured during budget time. There are also items that are beyond our control. We come up with the best estimate we can with the best information we have at the time.***

I look forward to our presentation of this proposed FYE27 Budget to each of you and again thank you for your participation and contribution to this annual process as each of us seek to improve the Port of Tillamook Bay. We aim to improve the economic opportunity not only for the Port of Tillamook Bay, but Tillamook County as well.



# Proposed Budget

## FYE27 Proposed Budget

**PORT OF TILLAMOOK BAY - PROPOSED BUDGET 2026-2027**

**GENERAL FUND**

Line #	RESOURCES TOTALS	Actual 2023-24	Actual 2024-25	Adopted 2025-2026	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
1	Net working Capital (accrual basis)	2,067,753	2,198,631	2,561,801	3,370,857	-	-
2							
3	<b>ADMINISTRATION</b>						
4	OPERATING REVENUE	91,050	118,475	86,000	122,000	-	-
5	GRANT REVENUE	2,600	-	75,000	75,000	-	-
6	OTHER REVENUE	84,991	79,774	75,755	82,324	-	-
7	<b>TOTAL ADMINISTRATION RESOURCES</b>	178,641	198,249	236,755	279,324	-	-
8							
9	<b>AIRPORT</b>						
10	OPERATING REVENUE	507,489	523,367	561,096	586,870	-	-
11	GRANT REVENUE	60,830	174,900	919,012	2,532,309	-	-
12	OTHER REVENUE	-	-	-	-	-	-
13	<b>TOTAL AIRPORT RESOURCES</b>	568,319	698,268	1,480,108	3,119,179	-	-
14							
15	<b>INDUSTRIAL PARK</b>						
16	OPERATING REVENUE	1,932,621	2,163,105	2,052,227	2,151,885	-	-
17	GRANT REVENUE	-	175,000	58,000	2,700,000	-	-
18	OTHER REVENUE	-	-	-	-	-	-
19	<b>TOTAL IP RESOURCES</b>	1,932,621	2,338,105	2,110,227	4,851,885	-	-
20							
21	<b>UTILITIES</b>						
22	OPERATING REVENUE	782,719	827,380	834,600	948,000	-	-
23	GRANT REVENUE	44,638	-	1,410,500	160,000	-	-
24	OTHER REVENUE	-	-	-	-	-	-
25	<b>TOTAL UTILITIES RESOURCES</b>	827,357	827,380	2,245,100	1,108,000	-	-
26							
27	<b>RAILROAD</b>						
28	OPERATING REVENUE	609,003	403,497	417,046	440,046	-	-
29	GRANT REVENUE	43,946	-	-	-	-	-
30	OTHER REVENUE	-	-	-	-	-	-
31	<b>TOTAL RAILROAD RESOURCES</b>	652,949	403,497	417,046	440,046	-	-
32							
33	<b>HANGAR B</b>						
34	OPERATING REVENUE	954,774	979,061	920,319	110,250	-	-
35	GRANT REVENUE	41,621	33,379	-	-	-	-
36	OTHER REVENUE	-	-	-	-	-	-
37	<b>TOTAL HANGAR B RESOURCES</b>	996,395	1,012,440	920,319	110,250	-	-
38							
39	<b>TOTAL RESOURCES</b>	7,224,035	7,676,569	9,971,356	13,279,540	-	-

## PORT OF TILLAMOOK BAY - PROPOSED BUDGET 2026-2027

### GENERAL FUND

Line #	RESOURCES	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
1	Net working Capital (accrual basis)	2,067,753	2,198,631	2,561,801	3,370,857		
2							
3	<b>ADMINISTRATION - 10</b>						
4	<b>OPERATING REVENUE</b>						
5	Service Charges	9,089	13,794	6,000	2,000		
6	LGIP Interest Income (Pool 5329)	58,726	79,002	60,000	90,000		
7	Lottery Bond Interest (Pool 6162)	23,185	25,649	20,000	30,000		
8	Public Records Request	-	25	-	-		
9	Miscellaneous Income	50	5	-	-		
10	<b>OPERATING REVENUE TOTALS</b>	<b>91,050</b>	<b>118,475</b>	<b>86,000</b>	<b>122,000</b>	-	-
11							
12	<b>GRANT REVENUE</b>						
13	OBBD - SBP Update	2,600	-	75,000	75,000		
14	<b>GRANT REVENUE TOTALS</b>	<b>2,600</b>	<b>-</b>	<b>75,000</b>	<b>75,000</b>	-	-
15							
16	<b>OTHER REVENUE</b>						
17	Current Taxes	66,485	68,735	65,000	67,000		
18	Prior Year Taxes	1,609	1,724	1,500	1,500		
19	Property Tax Interest	71	86	5	75		
20	Timber/Land County Taxes	11,788	8,110	8,040	9,739		
21	Heavy Equipment Rental Tax	13	13	10	10		
22	Reimburse Prior Expenses	585	-	-	-		
23	Insurance Reimbursement	4,440	-	-	-		
24	Rebates	-	1,106	1,200	4,000		
25	TLW Revenue Share	-	-	-	-		
26	<b>OTHER REVENUE TOTALS</b>	<b>84,991</b>	<b>79,774</b>	<b>75,755</b>	<b>82,324</b>	-	-
27							
28	<b>TOTAL ADMIN REVENUE</b>	<b>178,641</b>	<b>198,249</b>	<b>236,755</b>	<b>279,324</b>	-	-
29							
30	<b>AIRPORT - 20</b>						
31	<b>OPERATING REVENUE</b>						
32	Building Rent	129,282	132,831	136,135	141,270		
33	Land Rent	121,768	120,360	112,839	117,500		
34	Hangar Rent	116,650	120,151	125,022	135,000		
35	Event Rental	35	-	100	100		
36	Aviation Fuel Sales	119,213	131,530	154,000	160,000		
37	Miscellaneous Income	-	90	-	-		
38	Hunting Permits	3,620	3,035	3,000	3,000		
39	RV Park	16,920	15,371	30,000	30,000		
40	Insurance Reimbursement	-	-	-	-		
41	<b>OPERATING REVENUE TOTALS</b>	<b>507,489</b>	<b>523,367</b>	<b>561,096</b>	<b>586,870</b>	-	-
42							
43	<b>GRANT REVENUE</b>						
44	Grant Revenue Federal	51,684	162,616	380,920	1,029,371		
45	Grant Revenue State	9,146	12,284	38,092	102,937		
46	OBDD Loan	-	-	500,000	1,400,000		
47	<b>GRANT REVENUE TOTALS</b>	<b>60,830</b>	<b>174,900</b>	<b>919,012</b>	<b>2,532,309</b>	-	-
48							
49	<b>TOTAL AIRPORT REVENUE</b>	<b>568,319</b>	<b>698,268</b>	<b>1,480,108</b>	<b>3,119,179</b>	-	-



## PORT OF TILLAMOOK BAY - PROPOSED BUDGET 2026-2027

### GENERAL FUND

Line #	RESOURCES	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
1	<b>INDUSTRIAL PARK - 30</b>						
2	<b>OPERATING REVENUE</b>						
3	Road Maintenance Fee	94,499	125,467	123,600	130,885		
4	Building Rent	1,505,341	1,600,338	1,588,450	1,678,000		
5	Land Rent	92,128	108,196	86,178	130,000		
6	Event Rental Income	20,075	24,040	25,000	25,000		
7	EV Charger Income	-	-	-	200		
8	Customer Electricity	18,746	16,544	25,000	25,000		
9	Airport Business Park	84,000	84,000	84,000	84,000		
10	Miscellaneous Income	6,060	176	-	-		
11	Property Tax Revenue from Tenant	32,030	34,666	40,000	40,000		
12	Reimburse Prior Expenses	30,254	11,842	-	-		
13	Sale of Assets	-	124,564	-	-		
14	Insurance Reimbursement	39,273	-	-	-		
15	Rebates	-	220	-	-		
16	Headquarters Receivable Payment	10,214	32,066	25,000	-		
17	ZTI Principal	-	-	29,000	10,500		
18	ZTI Interest	-	-	23,000	23,300		
19	Parking - Disc Golf	-	985	3,000	5,000		
20	<b>OPERATING REVENUE TOTALS</b>	<b>1,932,621</b>	<b>2,163,105</b>	<b>2,052,227</b>	<b>2,151,885</b>	-	-
21							
22	<b>GRANT REVENUE</b>						
23	Grant Revenue - Federal	-	-	-	2,700,000		
24	Grant Revenue - State	-	175,000	58,000	-		
25	Grant Revenue - Other	-	-	-	-		
26	<b>GRANT REVENUE TOTALS</b>	<b>-</b>	<b>175,000</b>	<b>58,000</b>	<b>2,700,000</b>	-	-
27							
28	<b>TOTAL IP REVENUE</b>	<b>1,932,621</b>	<b>2,338,105</b>	<b>2,110,227</b>	<b>4,851,885</b>	-	-
29							
30	<b>UTILITIES - 40</b>						
31	<b>OPERATING REVENUE</b>						
32	Stormwater Inspection Fee	-	1,600	2,400	3,000		
33	Water Income	323,075	314,334	324,000	395,000		
34	Water (Port Usage)	27,166	25,212	29,400	-		
35	Sewer Income	214,052	241,442	250,000	300,000		
36	Sewer (Port Usage)	12,169	11,174	13,800	-		
37	Septage Receiving Station	206,256	223,317	215,000	250,000		
38	Reimburse Prior Expenses	-	7,801	-	-		
39	Permits	-	2,500	-	-		
40	<b>OPERATING REVENUE TOTALS</b>	<b>782,719</b>	<b>827,380</b>	<b>834,600</b>	<b>948,000</b>	-	-
41							
42	<b>GRANT REVENUE</b>						
43	Grant Revenue - Federal	44,638	-	-	-		
44	Grant Revenue - State	-	-	-	60,000		
45	DEQ Loan/Forgivable Loan	-	-	1,410,500	100,000		
46	<b>GRANT REVENUE TOTALS</b>	<b>44,638</b>	<b>-</b>	<b>1,410,500</b>	<b>160,000</b>	-	-
47							
48	<b>TOTAL UTILITIES REVENUE</b>	<b>827,357</b>	<b>827,380</b>	<b>2,245,100</b>	<b>1,108,000</b>	-	-

**PORT OF TILLAMOOK BAY - PROPOSED BUDGET 2026-2027**

**GENERAL FUND**

Line #	RESOURCES	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
1	<b>RAILROAD - 50</b>						
2	<b>OPERATING REVENUE</b>						
3	Building Rent	71,526	59,346	75,000	75,000		
4	Reimburse Prior Expenses	-	100	-	-		
5	Switching Charge - Originating	91,174	-	-	-		
6	RR Equipment Lease	12,075	6,450	15,000	-		
7	OCSR Revenue Share Payment	178,502	188,135	175,000	200,000		
8	Fiber Lease Payment	127,258	127,258	127,000	127,000		
9	RR Recording Revenue	939	162	1,000	1,000		
10	TLW Generator Loan Interest	4,424	2,408	1,617	806		
11	TLW Generator Loan Principal	17,621	19,638	20,428	21,240		
12	Expired Obligations	105,483	-	-	-		
13	Salmonberry Trail Development Fee	-	-	2,000	15,000		
14	<b>OPERATING REVENUE TOTALS</b>	<b>609,003</b>	<b>403,497</b>	<b>417,046</b>	<b>440,046</b>	-	-
15							
16	<b>GRANT REVENUE</b>						
17	Grant Revenue - State	43,946	-	-	-		
18	Grant Revenue Other	-	-	-	-		
19	<b>GRANT REVENUE TOTALS</b>	<b>43,946</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-
20							
21	<b>OTHER REVENUE</b>						
22		-	-	-	-		
23	<b>OTHER REVENUE TOTALS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-
24							
25	<b>TOTAL RAILROAD REVENUE</b>	<b>652,949</b>	<b>403,497</b>	<b>417,046</b>	<b>440,046</b>	-	-
26							
27	<b>HANGAR B - 60</b>						
28	<b>OPERATING REVENUE</b>						
29	Donations - Museum Operations	5,560	6,017	5,000	10,000		
30	Donations - Convair	832	648	500	-		
31	Donations - B52 Cockpit	1,064	1,377	1,000	-		
32	Donations - A-4	-	200	-	-		
33	Donations - F14	-	605	-	-		
34	Building Rent	159,327	170,869	166,619	-		
35	RV Storage	77,780	74,953	90,000	-		
36	Event Rental	4,775	7,053	3,000	-		
37	Customer Electricity	1,200	1,150	1,200	-		
38	Miscellaneous Income	-	811	-	-		
39	Retail Sales	197,784	191,646	175,000	100,000		
40	Retail Sales - Customer Shipping	11	10	-	-		
41	Property Tax Revenue	980	900	1,000	-		
42	Reimburse Prior Expenses	459	15,009	-	-		
43	Collections Receivable	-	122	-	-		
44	Museum Revenue	503,522	506,826	475,000	-		
45	Penny Machine	1,482	865	2,000	250		
46	<b>OPERATING REVENUE TOTALS</b>	<b>954,774</b>	<b>979,061</b>	<b>920,319</b>	<b>110,250</b>	-	-
47							
48	<b>GRANT REVENUE</b>						
49	Grant Revenue State	-	-	-	-		
50	Grant Revenue Other	41,621	33,379	-	-		
51	<b>GRANT REVENUE TOTALS</b>	<b>41,621</b>	<b>33,379</b>	<b>-</b>	<b>-</b>	-	-
52							
53	<b>TOTAL HANGAR B REVENUE</b>	<b>996,395</b>	<b>1,012,440</b>	<b>920,319</b>	<b>110,250</b>	-	-
54							
56	<b>GENERAL FUND RESOURCE TOTAL</b>	<b>7,224,035</b>	<b>7,676,569</b>	<b>9,971,356</b>	<b>13,279,540</b>	-	-

**PORT OF TILLAMOOK BAY - PROPOSED BUDGET 2026-2027**

**GENERAL FUND**

Line #	REQUIREMENT TOTALS	Actual 2023-24	Actual 2024-25	Adopted 2025-2026	Proposed 2026-2027	Approved 2026-2027	Adopted 2026-2027
1	<b>ADMINISTRATION</b>						
2	PERSONAL SERVICES	485,759	517,775	481,669	468,811	-	-
3	MATERIAL AND SERVICES	223,757	236,243	259,775	314,575	-	-
4	CAPITAL OUTLAY	-	-	105,000	100,000	-	-
5	LONG TERM DEBT	11,366	11,553	11,499	11,529	-	-
6	<b>TOTAL ADMINISTRATION REQUIREMENTS</b>	<b>720,882</b>	<b>765,571</b>	<b>857,943</b>	<b>894,915</b>	-	-
7							
8	<b>AIRPORT</b>						
9	PERSONAL SERVICES	227,219	193,849	359,181	322,504	-	-
10	MATERIAL AND SERVICES	289,082	344,261	371,289	420,989	-	-
11	CAPITAL OUTLAY	1,198,785	438,089	1,018,744	2,834,246	-	-
12	LONG TERM DEBT	1,895	1,851	1,843	2,118	-	-
13	<b>TOTAL AIRPORT REQUIREMENTS</b>	<b>1,716,982</b>	<b>978,049</b>	<b>1,751,057</b>	<b>3,579,857</b>	-	-
14							
15	<b>INDUSTRIAL PARK</b>						
16	PERSONAL SERVICES	313,234	362,365	509,486	489,664	-	-
17	MATERIAL AND SERVICES	512,825	533,258	640,497	655,457	-	-
18	CAPITAL OUTLAY	160,860	268,359	465,000	3,882,350	-	-
19	LONG TERM DEBT	646,752	569,544	567,119	568,451	-	-
20	<b>TOTAL IP REQUIREMENTS</b>	<b>1,633,671</b>	<b>1,733,525</b>	<b>2,182,102</b>	<b>5,595,922</b>	-	-
21							
22	<b>UTILITIES</b>						
23	PERSONAL SERVICES	242,749	250,500	293,078	267,054	-	-
24	MATERIAL AND SERVICES	247,546	238,396	408,650	450,650	-	-
25	CAPITAL OUTLAY	258,680	405,141	1,539,060	461,560	-	-
26	LONG TERM DEBT	16,365	15,984	22,162	33,510	-	-
27	<b>TOTAL UTILITIES REQUIREMENTS</b>	<b>765,340</b>	<b>910,021</b>	<b>2,262,950</b>	<b>1,212,774</b>	-	-
28							
29	<b>RAILROAD</b>						
30	PERSONAL SERVICES	34,277	24,279	90,157	81,476	-	-
31	MATERIAL AND SERVICES	158,242	99,382	65,000	79,500	-	-
32	CAPITAL OUTLAY	-	-	-	-	-	-
33	LONG TERM DEBT	26,418	19,853	19,759	19,811	-	-
34	<b>TOTAL RAILROAD REQUIREMENTS</b>	<b>218,937</b>	<b>143,515</b>	<b>174,916</b>	<b>180,787</b>	-	-
35							
36	<b>HANGAR B</b>						
37	PERSONAL SERVICES	498,082	486,361	630,752	191,635	-	-
38	MATERIAL AND SERVICES	271,812	345,122	373,955	123,650	-	-
39	CAPITAL OUTLAY	39,990	792,900	760,000	-	-	-
40	LONG TERM DEBT	-	-	-	-	-	-
41	<b>TOTAL HANGAR B REQUIREMENTS</b>	<b>809,883</b>	<b>1,624,383</b>	<b>1,764,707</b>	<b>315,285</b>	-	-
42	<b>RESERVED FOR FUTURE EXPENDITURE</b>						
43	Reserved for Future Expenditure	990,000	957,375	977,682	-	-	-
44	Unappropriated Funds	-	-	-	1,500,000	-	-
45	<b>TOTAL RESERVED FOR FUTURE EXPENDITURE</b>	<b>990,000</b>	<b>957,375</b>	<b>977,682</b>	<b>1,500,000</b>	-	-
46							
47	<b>TOTAL REQUIREMENTS</b>	<b>6,855,695</b>	<b>7,112,439</b>	<b>9,971,356</b>	<b>13,279,540</b>	-	-

**PORT OF TILLAMOOK BAY - PROPOSED BUDGET 2026-2027**

**GENERAL FUND**

Line #	REQUIREMENTS	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
	<b>ADMINISTRATION</b>		FTE	4.5	2.5		
1	<b>PERSONAL SERVICES</b>						
2	<b>PAYROLL</b>						
3	Salaries - Administration	309,466	326,654	288,881	293,829		
4	Overtime	297	155	500	500		
6	Accrued Vacation	5,062	-	1,000	1,000		
7	<b>PAYROLL TOTALS</b>	314,825	326,808	290,381	295,329	-	-
8							
9	<b>PAYROLL EXPENSES &amp; BENEFITS</b>						
10	Social Security	22,565	25,841	20,222	22,478		
11	Unemployment Insurance (FUTA)	-	-	3,076	2,389		
12	Paid Leave Oregon Employer Portion	1,078	1,214	2,889	1,175		
13	Medical and Dental Insurance	67,005	61,193	62,955	43,021		
14	Workers Compensation	81	17,654	11,000	5,800		
15	Retirement	79,304	81,667	87,896	89,353		
16	State Tax WH Expsne	831	3,206	2,600	8,815		
17	Background Checks	-	-	500	300		
18	Employee Drug Testing	70	191	150	150		
19	<b>PAYROLL EXPENSE AND BENEFITS TOTALS</b>	170,935	190,966	191,288	173,482	-	-
20							
21	<b>TOTAL PERSONAL SERVICES</b>	485,759	517,775	481,669	468,811	-	-
22							
23	<b>MATERIALS AND SERVICES</b>						
24	Emergency/Disaster	-	18				
25	Office Supplies	9,911	13,478	15,000	24,000		
26	Commissioner's Expenses	3,860	2,411	4,000	4,000		
27	Banking Charges	1,705	1,138	2,400	2,400		
28	Advertising/Public Notices	811	219	1,000	1,000		
29	Janitorial Services	-	1,532	-	-		
30	Late Fee	172	46	250	250		
31	Credit Card Processing Fee	220	160	240	240		
32	Computer Supplies	141	-	10,000	10,000		
33	Maintenance & Supplies	2,749	562	-	-		
34	Legal Services	553	4,713	3,000	3,000		
35	Audit, Accounting Services	45,303	41,080	55,000	65,000		
36	Promotional Development	-	1,849	5,000	5,000		
37	Safety Supplies	440	-	-	-		
38	Training/Classes	3,570	40	1,500	3,000		
39	Employment Services	4,698	2,661	6,600	8,400		
40	Telephone	2,292	3,105	3,600	4,800		
41	Trip Expense	2,941	5,678	10,800	9,600		
42	License, Fees, Dues, Subscriptions	42,941	26,156	27,785	28,885		
43	Testing	313	-	-	-		
44	Insurance	15,059	25,529	28,000	30,000		
45	Contractual Services	80,483	100,137	78,600	108,000		
46	Meeting / Confrences	5,596	5,667	7,000	7,000		
47	Special Event Expense	-	65	-	-		
48	Cash Over/Short	-	0	-	-		
49	<b>MATERIAL AND SERVICE TOTALS</b>	223,757	236,243	259,775	314,575	-	-
50							
51	<b>CAPITAL OUTLAY</b>						
52	Capital - Equipment	-	-	5,000	-		
53	Office Capital Expenses	-	-	100,000	100,000		
54	<b>CAPTAL OUTLAY TOTALS</b>	-	-	105,000	100,000	-	-

**GENERAL FUND**

Line #	REQUIREMENTS	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
	<b>ADMINISTRATION</b>		FTE	4.5	2.5		
1	LONG TERM DEBT						
2	PRINCIPAL						
3	2016 C/B USNB Refi	5,665	5,871	6,077	6,386		
4	<b>PRINCIPAL TOTALS</b>	5,665	5,871	6,077	6,386	-	-
5							
6	INTEREST EXPENSE						
7	2016 C/B USNB Refi	5,701	5,682	5,422	4,959		
8	<b>INTEREST EXPENSE TOTALS</b>	5,701	5,682	5,422	4,959	-	-
9							
10	Amortization Expense	-	-	-	-	-	-
11	Loan Fees	-	-	-	184	-	-
12	<b>ADDITIONAL DEBT EXP TOTALS</b>	-	-	-	184	-	-
13							
14	<b>DEBT TOTALS</b>	11,366	11,553	11,499	11,529	-	-
15							
16	<b>TOTAL ADMIN REQUIREMENTS</b>	720,882	765,571	857,943	894,915	-	-

**PORT OF TILLAMOOK BAY - PROPOSED BUDGET 2026-2027**

**GENERAL FUND**

Line #	REQUIREMENTS	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
	<b>AIRPORT</b>		FTE	3.5	3.5		
1	<b>PERSONAL SERVICES</b>						
2	<b>PAYROLL</b>						
3	Salaries - Airport	138,502	128,317	222,589	185,731		
4	Overtime	149	92	200	200		
5	Accrued Vacation	-	-	500	500		
6	<b>PAYROLL TOTALS</b>	138,651	128,410	223,289	186,431	-	-
7							
8	<b>PAYROLL EXPENSES &amp; BENEFITS</b>						
9	Social Security	10,221	10,627	15,581	14,208		
10	Unemployment Insurance (FUTA)	-	-	2,370	1,510		
11	Paid Leave Oregon Employer Portion	527	529	2,226	743		
12	Medical and Dental Insurance	51,923	29,628	44,880	55,117		
13	Workers Compensation	53	1,987	2,500	3,636		
14	Retirement	25,279	21,130	66,331	55,288		
15	State Tax WH Expense	564	1,538	2,003	5,572		
16	<b>PAYROLL EXPENSE AND BENEFITS TOTALS</b>	88,568	65,439	135,892	136,073	-	-
17							
18	<b>TOTAL PERSONAL SERVICES</b>	227,219	193,849	359,181	322,504	-	-
19							
20	<b>MATERIALS AND SERVICES</b>						
21	Office Supplies	-	21	-	-		
22	Office Supplies	150	313	200	200		
23	Advertising Expense	101	250	500	500		
24	Janitorial Services	2,605	-	-	-		
25	Airport Business Park Rent	84,000	84,000	84,000	84,000		
26	Processing Fees/Credit Cards	4,077	4,331	5,400	6,000		
27	Aviation Fuel for Retail Sales	96,776	105,353	147,000	168,000		
28	Maintenance and Supplies	37,078	64,553	40,000	60,000		
29	Legal Services	7,453	3,653	7,500	7,500		
30	Equipment Rental	55	-	-	-		
31	Safety Supplies	742	-	1,000	1,000		
32	Training/Classes	-	40	2,500	1,000		
33	Employment Services	-	50	-	-		
34	Signage	-	-	500	500		
35	Telephone	5,186	15,074	7,800	7,800		
36	Electricity	13,043	12,746	15,000	15,000		
37	Trip Expense	-	-	2,000	1,000		
38	Licenses/Fees/Dues/Permits	3,333	9,421	15,589	15,639		
39	Garbage Services	1,763	1,892	2,400	2,550		
40		-	150	-	-		
41	Testing	806	5,073	1,200	2,400		
42	Insurance	17,736	19,313	22,000	25,000		
43	Fuel for vehicles & maint. Equip.	679	1,422	1,200	1,800		
44	Water - Port Use	6,250	4,042	7,200	4,800		
45	Sewer - Port Use	2,822	1,774	3,300	3,300		
46	Contractual Services	4,425	10,664	5,000	13,000		
47	Meetings/Conferences	-	126	-	-		
48	<b>MATERIAL AND SERVICE TOTALS</b>	289,082	344,261	371,289	420,989	-	-

**PORT OF TILLAMOOK BAY - PROPOSED BUDGET 2026-2027**

**GENERAL FUND**

Line #	REQUIREMENTS	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
	<b>AIRPORT</b>		FTE	3.5	3.5		
1	<b>CAPITAL OUTLAY</b>						
2	FAA AIP Project	-	-	423,244	1,143,746		
3	Capital Outlay - Equipment	5,868	-	-	-		
4	Vehicle Capital Expense	26,363	-	-	-		
5	Administration Capital Expense	566,980	-	-	-		
6	Construction Capital Expense	599,021	438,089	95,500	190,500		
7	Office Capital Expenses	553	-	-	-		
8	ABP Loan Expenses	-	-	500,000	1,500,000		
9	<b>CAPITAL OUTLAY TOTALS</b>	<b>1,198,785</b>	<b>438,089</b>	<b>1,018,744</b>	<b>2,834,246</b>	-	-
10							
11	<b>LONG TERM DEBT</b>						
12	<b>PRINCIPAL</b>						
13	2016 C/B USNB Refi	875	941	974	1,023		
14	<b>PRINCIPAL TOTALS</b>	<b>875</b>	<b>941</b>	<b>974</b>	<b>1,023</b>	-	-
15							
16	<b>INTEREST EXPENSE</b>						
17	2016 C/B USNB Refi	1,020	910	869	795		
18	<b>INTEREST EXPENSE TOTALS</b>	<b>1,020</b>	<b>910</b>	<b>869</b>	<b>795</b>	-	-
19							
20	<b>ADDITIONAL DEBT EXPENSES</b>						
21	Loan Fees	-	-	-	300	-	-
22	<b>ADDITIONAL DEBT EXP TOTALS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300</b>	<b>-</b>	<b>-</b>
23							
24	<b>DEBT TOTALS</b>	<b>1,895</b>	<b>1,851</b>	<b>1,843</b>	<b>2,118</b>	<b>-</b>	<b>-</b>
25							
26	<b>TOTAL AIRPORT REQUIREMENTS</b>	<b>1,716,982</b>	<b>978,049</b>	<b>1,751,057</b>	<b>3,579,857</b>	<b>-</b>	<b>-</b>

**PORT OF TILLAMOOK BAY - PROPOSED BUDGET 2026-2027**

**GENERAL FUND**

Line #	REQUIREMENTS	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
	<b>INDUSTRIAL PARK</b>			4.5	5.5		
1	<b>PERSONAL SERVICES</b>						
2	<b>PAYROLL</b>						
3	Maintenance Salaries	196,437	233,401	291,194	282,403		
4	Overtime	249	129	500	500		
5	Accrued Vacation	2,267	-	1,000	1,000		
6	<b>PAYROLL TOTALS</b>	198,952	233,530	292,694	283,903	-	-
7							
8	<b>PAYROLL EXPENSES &amp; BENEFITS</b>						
9	Social Security	15,562	19,093	20,384	21,604		
10	Unemployment Insurance (FUTA)	-	-	3,101	2,296		
11	Paid Leave Oregon Employer Portion	814	963	2,912	1,130		
12	Medical and Dental Insurance	45,669	62,713	95,640	83,241		
13	Workers Compensation	79	4,960	6,000	5,484		
14	Retirement	51,033	37,783	86,135	83,535		
15	State Tax WH Expense	1,124	3,323	2,621	8,472		
16	<b>PAYROLL EXPENSE AND BENEFITS TOTALS</b>	114,281	128,835	216,792	205,761	-	-
17							
18	<b>TOTAL PERSONAL SERVICES</b>	313,234	362,365	509,486	489,664	-	-
19							
20	<b>MATERIALS AND SERVICES</b>						
21	Advertising	246	-	-	-		
22	Janitorial Services	28,690	37,542	37,800	37,800		
23	Late Fee	8	423	-	-		
24	Credit Card Processing Fees	65	-	-	-		
25	Property Tax Payments	54,399	52,974	70,000	75,000		
26	Maintenance & Supplies	131,597	107,482	162,000	150,000		
27	Landfill Maintenance	29,165	-	30,797	30,797		
28	Legal Services	32,468	35,175	45,000	45,000		
29	Equipment Rental	884	274	1,000	1,000		
30	Safety Supplies	2,507	1,343	3,000	3,000		
31	Training/Classes	-	40	1,000	3,000		
32	Employment Services	147	82	1,000	1,000		
33	Signage	5,627	165	5,000	5,000		
34	Telephone	14,301	19,756	18,000	27,000		
35	Electricity	57,169	56,339	78,000	78,000		
36	Trip Expense	57	-	250	250		
37	License, Fees, Dues, Permit	1,020	4,210	6,050	6,050		
38	Garbage Services	5,780	7,013	8,100	7,980		
39	Testing	18,363	6,551	9,000	10,800		
40	Insurance	72,261	70,549	80,000	85,000		
41	Fuel	18,262	25,117	24,000	24,000		
42	Water - Port Use	9,787	9,672	10,200	11,400		
43	Sewer - Port Use	5,428	5,477	5,700	6,300		
44	Contractual Services	23,007	87,481	37,000	38,880		
45	Prepayment Refunds	1,588	1,583	5,000	5,000		
46	Special Event Expense	-	198	-	-		
47	Disc Golf Expense	-	3,810	2,600	3,200		
48	<b>MATERIAL AND SERVICE TOTALS</b>	512,825	533,258	640,497	655,457	-	-



**PORT OF TILLAMOOK BAY - PROPOSED BUDGET 2026-2027**

**GENERAL FUND**

Line #	REQUIREMENTS	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
	<b>INDUSTRIAL PARK</b>			4.5	5.5		
	FTE						
1	<b>CAPITAL OUTLAY</b>						
2	Equipment Capital Expense	18,349	58,166	42,000	42,000		
3	Construction Capital Expense	142,511	93,343	238,000	3,530,000		
4	Road Maintenance Capital Expense	-	116,850	185,000	310,350		
5	<b>CAPITAL OUTLAY TOTALS</b>	160,860	268,359	465,000	3,882,350	-	-
6							
7	<b>LONG TERM DEBT</b>						
8	<b>PRINCIPAL</b>						
9	SPWF #X03002 - Compost Facility	11,389	-	-	-		
10	OBDD #040- 179 Compost Facility	63,058	-	-	-		
11	2016 C/B USNB Refi	208,529	224,267	232,136	243,939		
12	2016 C/B USNB Refi - Digester Portion	33,205	35,711	36,964	38,843		
13	SPWF L14002	28,859	31,184	32,416	33,696		
14	<b>PRINCIPAL TOTALS</b>	345,040	291,161	301,516	316,478	-	-
15							
16	<b>INTEREST EXPENSE</b>						
17	Interest Payments	-	-	-	-		
18	2016 C/B USNB Refi	234,335	217,047	207,085	189,411		
19	2016 C/B USNB Refi - Digester Portion	37,314	34,561	32,975	30,161		
20	SPWF #X03002 - Compost Facility	378	-	-	-		
21	OEDD #040- 179 Compost Facility	585	-	-	-		
22	SPWF L14002	29,100	26,775	25,544	24,264		
23	<b>INTEREST EXPENSE TOTALS</b>	301,712	278,383	265,603	243,836	-	-
24							
25	<b>ADDITIONAL DEBT EXPENSES</b>						
26	Loan Fees	-	-	-	8,137		
27	<b>ADDITIONAL DEBT EXP TOTALS</b>	-	-	-	8,137	-	-
28							
29	<b>DEBT TOTALS</b>	646,752	569,544	567,119	568,451	-	-
30							
31	<b>TOTAL IP REQUIREMENTS</b>	1,633,671	1,733,525	2,182,102	5,595,922	-	-

## PORT OF TILLAMOOK BAY - PROPOSED BUDGET 2026-2027

### GENERAL FUND

Line #	REQUIREMENTS	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
	<b>UTILITIES</b>		FTE	3	2		
1	<b>PERSONAL SERVICES</b>						
2	<b>PAYROLL</b>						
3	Salaries - Utilities	157,706	155,643	175,339	156,587		
4	Overtime	192	193	250	250		
5	Accrued Vacation	798	-	2,500	2,500		
6	<b>PAYROLL TOTALS</b>	158,697	155,836	178,089	159,337	-	-
7							
8	<b>PAYROLL EXPENSES &amp; BENEFITS</b>						
9	Social Security	12,100	12,894	12,274	11,979		
10	Unemployment Insurance (FUTA)	-	-	1,867	1,273		
11	Paid Leave Oregon Employer Portion	633	672	1,753	626		
12	Medical and Dental Insurance	34,347	37,366	42,151	39,731		
13	Workers Compensation	35	2,516	3,500	3,091		
14	Retirement	36,205	39,057	51,865	46,319		
15	State Tax WH Expense	732	2,159	1,578	4,698		
16	<b>PAYROLL EXPENSE AND BENEFITS TOTALS</b>	84,052	94,664	114,989	107,716	-	-
17							
18	<b>TOTAL PERSONAL SERVICES</b>	242,749	250,500	293,078	267,054	-	-
19							
20	<b>MATERIALS AND SERVICES</b>						
21	Office Supplies	179	35	500	-		
22	Late Fee	16	-	-	-		
23	Maintenance & Supplies	31,296	33,389	118,000	118,000		
24	Storm Water Maintenance	-	-	35,000	35,000		
25	Legal Services	423	2,860	5,000	5,000		
26	Equipment Rental	-	-	500	500		
27	Safety Supplies	-	151	5,000	500		
28	Training	6,051	40	3,500	3,500		
29	Telephone	1,326	1,188	2,400	2,400		
30	Electricity	1,907	1,765	7,200	7,200		
31	Trip Expense	126	152	1,000	1,000		
32	Shipping/Freight	-	114	-	-		
33	Licenses/Dues/Fees/Permits	7,703	4,257	6,450	7,100		
34	Garbage Services	1,736	1,977	2,100	2,100		
35	Testing Costs	9,705	10,315	12,000	13,650		
36	Insurance	19,425	18,217	21,000	23,000		
37	Fuel	3,161	2,780	3,500	4,200		
38	Water	152,272	152,778	168,000	204,000		
39	Water - Port Use	6,113	6,664	6,000	12,000		
40	Contractual Services	5,783	-	9,500	9,500		
41	Meeting Expenses	325	1,715	2,000	2,000		
42	<b>MATERIAL AND SERVICE TOTALS</b>	247,546	238,396	408,650	450,650	-	-

**PORT OF TILLAMOOK BAY - PROPOSED BUDGET 2026-2027**

**GENERAL FUND**

Line #	REQUIREMENTS	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
	<b>UTILITIES</b>			3	2		
1	<b>CAPITAL OUTLAY</b>						
2	Equipment Capital Outlay	18,850	-	23,450	61,450		
3	Admin Capital Outlay	34,184	62,312	-	60,000		
4	Construction Capital Outlay	205,646	342,829	1,515,610	340,110		
5	<b>CAPITAL OUTLAY TOTALS</b>	258,680	405,141	1,539,060	461,560	-	-
6							
7	<b>LONG TERM DEBT</b>						
8	<b>PRINCIPAL</b>						
9	2016 C/B USNB Refi	7,553	8,123	8,408	8,835		
10	<b>PRINCIPAL TOTALS</b>	7,553	8,123	8,408	8,835	-	-
11							
12	<b>INTEREST EXPENSE</b>						
13	2016 C/B USNB Refi	8,813	7,861	7,501	6,861		
14	DEQ R91561	-	-	6,253	17,560		
15	<b>INTEREST EXPENSE TOTALS</b>	8,813	7,861	13,754	24,421	-	-
16							
17	<b>ADDITIONAL DEBT EXPENSES</b>						
18	Loan Fees	-	-	-	254		
19	<b>ADDITIONAL DEBT EXP TOTALS</b>	-	-	-	254	-	-
20							
21	<b>DEBT TOTALS</b>	16,365	15,984	22,162	33,510	-	-
22							
23	<b>TOTAL UTILITIES REQUIREMENTS</b>	765,340	910,021	2,262,950	1,212,774	-	-

**PORT OF TILLAMOOK BAY - PROPOSED BUDGET 2026-2027**

**GENERAL FUND**

Line #	REQUIREMENTS	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
	<b>RAILROAD</b>		FTE	1	0.5		
1	<b>PERSONAL SERVICES</b>						
2	<b>PAYROLL</b>						
3	RR Salaries	15,595	11,413	52,837	47,898		
4	Overtime	53	26	100	100		
5	Accrued Vacation Expense	152	-	-	-		
6	<b>PAYROLL TOTALS</b>	<b>15,800</b>	<b>11,439</b>	<b>52,937</b>	<b>47,998</b>	-	-
7							
8	<b>PAYROLL EXPENSES &amp; BENEFITS</b>						
9	Social Security	1,189	944	3,699	3,664		
10	Unemployment Insurance (FUTA)	-	-	563	389		
11	Paid Leave Oregon Employer Portion	65	49	528	473		
12	Medical/Dental/Life/Disability Insurance	10,677	8,440	16,000	12,052		
13	PERS Retirement	5,703	3,249	15,955	14,517		
14	Workers Compensation - RR	8	7	-	946		
15	Retirement - Tier I - RR Admin	274	-	-	-		
16	Retirement - Tier II - RR Admin	469	-	-	-		
17	State Tax WH Expense	92	152	476	1,437		
18	<b>PAYROLL EXPENSE AND BENEFITS TOTALS</b>	<b>18,477</b>	<b>12,841</b>	<b>37,220</b>	<b>33,478</b>	-	-
19							
20	<b>TOTAL PERSONAL SERVICES</b>	<b>34,277</b>	<b>24,279</b>	<b>90,157</b>	<b>81,476</b>	-	-
21							
22	<b>MATERIALS AND SERVICES</b>						
23	RUI Expense	679	-	-	-		
24	Office Supplies	-	10	-	-		
25	Banking Charges	-	3	-	-		
26	Late Fee	4	-	-	-		
27	Salmonberry Trail Support Expense	12,500	12,500	12,500	12,500		
28	Property Tax	289	-	-	-		
29	Maintenance & Repairs	35	4,398	1,000	1,000		
30	Car Hire	13,489	403	-	-		
31	Legal Services	30,505	65,424	28,000	50,000		
32	Tariff	83,520	-	-	-		
33	Electricity	1,520	-	-	-		
34	Licenses, Fees, Dues, Sub.	8,882	622	7,500	-		
35	Miscellaneous Expenses	1,047	-	-	-		
36	Insurance	5,773	15,948	16,000	16,000		
37	Contractual Services	-	75	-	-		
38	<b>MATERIAL AND SERVICE TOTALS</b>	<b>158,242</b>	<b>99,382</b>	<b>65,000</b>	<b>79,500</b>	-	-
39							
40	<b>CAPITAL OUTLAY</b>						
41							
42	<b>CAPTAL OUTLAY TOTALS</b>						
43							
44	<b>LONG TERM DEBT</b>						
45	<b>PRINCIPAL</b>						
46	OBDD Payroll Loan C2008004	4,666	-	-	-		
47	2016 C/B USNB Refi	9,381	10,089	10,443	10,974		
48	<b>PRINCIPAL TOTALS</b>	<b>14,047</b>	<b>10,089</b>	<b>10,443</b>	<b>10,974</b>	-	-
49							
50	<b>INTEREST EXPENSE</b>						
51	2016 C/B USNB Refi	-	9,764	9,316	8,521		
52	Interest Payments	1,829	-	-	-		
53	OBDD Payroll Loan C2008004	10,542	-	-	-		
54	<b>INTEREST EXPENSE TOTALS</b>	<b>12,371</b>	<b>9,764</b>	<b>9,316</b>	<b>8,521</b>	-	-

**PORT OF TILLAMOOK BAY - PROPOSED BUDGET 2026-2027**

**GENERAL FUND**

Line #	REQUIREMENTS	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
	<b>RAILROAD</b>						
	FTE			1	0.5		
1							
2	<b>ADDITIONAL DEBT EXPENSES</b>						
3	Loan Fees	-	-	-	316		
4	<b>ADDITIONAL DEBT EXP TOTALS</b>	-	-	-	316	-	-
5							
6	<b>DEBT TOTALS</b>	26,418	19,853	19,759	19,811	-	-
7							
8	<b>TOTAL RAILROAD REQUIREMENTS</b>	218,937	143,515	174,916	180,787	-	-

**PORT OF TILLAMOOK BAY - PROPOSED BUDGET 2026-2027**

**GENERAL FUND**

Line #	REQUIREMENTS	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
	<b>HANGAR B</b>		FTE	6	1.5		
1	<b>PERSONAL SERVICES</b>						
2	<b>PAYROLL</b>						
3	Museum Salaries	312,654	300,246	377,765	118,368		
4	Overtime	99	542	2,500	100		
5	Accrued Vacation	2,508	-	1,000	1,000		
6	<b>PAYROLL TOTALS</b>	<b>315,261</b>	<b>300,788</b>	<b>381,265</b>	<b>119,468</b>	-	-
7							
8	<b>PAYROLL EXPENSES &amp; BENEFITS</b>						
9	Social Security	23,943	24,932	26,444	9,055		
10	Unemployment Insurance (FUTA)	-	-	4,023	962		
11	Paid Leave Oregon Employer Portion	1,252	1,281	3,778	473		
12	Medical and Dental Insurance	75,738	57,358	93,100	20,426		
13	Workers Compensation	151	3,006	7,000	2,337		
14	Retirement	80,053	94,973	111,743	35,362		
15	State Tax WH Expense	1,684	4,025	3,400	3,551		
16	<b>PAYROLL EXPENSE AND BENEFITS TOTALS</b>	<b>182,821</b>	<b>185,573</b>	<b>249,487</b>	<b>72,167</b>	-	-
17							
18	<b>TOTAL PERSONAL SERVICES</b>	<b>498,082</b>	<b>486,361</b>	<b>630,752</b>	<b>191,635</b>	-	-
19							
20	<b>MATERIALS AND SERVICES</b>						
21	Office Supplies	3,998	24,891	9,000	-		
22	Advertising and Promotions	1,025	400	-	-		
23	Late Fee	35	-	-	-		
24	Credit Card Fees	18,937	20,182	24,000	2,500		
25	Computer Supplies	93	500	1,000	-		
26	Property Taxes	-	732	-	-		
27	Maintenance & Supplies	19,454	56,054	60,000	30,000		
28	Legal	-	545	6,000	6,000		
29	Equipment Rental	-	-	500	-		
30	Promotional Development	27,854	26,650	25,000	-		
31	Safety Supplies	404	806	1,500	500		
32	Training	1,297	40	2,000	-		
33	Telephone	2,387	2,714	2,700	-		
34	Electricity	25,376	20,227	30,000	18,000		
35	Shipping/Freight	22	-	-	-		
36	Trip Expense	1,697	2,000	2,000	-		
37	Licenses/Dues/Fees/Permits	917	632	1,000	500		
38	DEQ Fines/Penalties	13	-	-	-		
39	Garbage	2,469	3,073	3,000	-		
40	Testing	9,948	511	-	-		
41	Insurance	6,959	4,222	15,000	15,000		
42	Fuel	4,517	1,127	4,200	-		
43	Water - Port Use	5,017	4,834	6,000	6,000		
44	Sewer - Port Use	3,919	3,922	4,800	4,800		
45	Contractual Services	7,486	33,867	7,255	15,000		
46	Prepayment Refunds	-	5,927	1,000	-		
47	Meetings/Conferences	397	50	500	-		
48	Cost of Goods (inventory)	91,713	87,688	100,000	-		
49	COG - Disc Golf Merchandise	4,301	3,261	10,000	-		
50	Cost of Goods (Customer Shipping)	113	-	-	350		
51	Museum Exhibits	26,912	37,300	50,000	20,000		
52	Special Event Expenses	4,386	2,967	2,500	-		
53	FOTAM	-	-	5,000	5,000		
54	Cash Over/Short	165	-	-	-	-	-
55	<b>MATERIAL AND SERVICE TOTALS</b>	<b>271,812</b>	<b>345,122</b>	<b>373,955</b>	<b>123,650</b>	-	-

**PORT OF TILLAMOOK BAY - PROPOSED BUDGET 2026-2027**

**GENERAL FUND**

Line #	REQUIREMENTS	Actual 2023-24	Actual 2024-25	Adopted 2025-26	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
	<b>HANGAR B</b>			6	1.5		
	<b>FTE</b>						
1							
2	<b>CAPITAL OUTLAY</b>						
3	Equipment	-	92,900	60,000	-		
4	Construction	39,990	700,000	700,000	-		
5	<b>CAPITAL OUTLAY TOTALS</b>	39,990	792,900	760,000	-	-	-
6							
7	<b>LONG TERM DEBT</b>						
8	<b>PRINCIPAL</b>						
9							
10	<b>PRINCIPAL TOTALS</b>	-	-	-	-	-	-
11							
12	<b>INTEREST EXPENSE</b>						
13							
14	<b>INTEREST EXPENSE TOTALS</b>	-	-	-	-	-	-
15							
16	<b>ADDITIONAL DEBT EXPENSES</b>						
17							
18	<b>ADDITIONAL DEBT EXP TOTALS</b>	-	-	-	-	-	-
19							
20	<b>DEBT TOTALS</b>	-	-	-	-	-	-
21							
22	<b>TOTAL HANGAR B REQUIREMENTS</b>	809,883	1,624,383	1,764,707	315,285	-	-



# Proposed Budget

## FYE27 Budget Calendar





## BUDGET CALENDAR FISCAL YEAR 2026-2027

- |    |  |                               |
|----|--|-------------------------------|
| 1. | PREPARATION OF PROPOSED BUDGET   | February - April              |
| 2. | PUBLISH NOTICE OF BUDGET COMMITTEE MEETING<br>(Not more than 30 days, nor less than 5 days prior to meeting)         | April 7th &<br>April 14th     |
| 3. | PROPOSED BUDGET AVAILABLE  | April 24th                    |
| 4. | BUDGET COMMITTEE MEETS @ <u>12:00 pm</u><br>(Approval of Proposed Budget and Tax Levy)                               | April 29th                    |
| 5. | PUBLISH NOTICE OF BUDGET HEARING<br>(5-30 days before hearing)   | Between May 5th<br>& May 12th |
| 6. | BUDGET HEARING - GOVERNING BODY – 6:00 P.M.  | May 20th                      |
| 7. | BOARD APPROVAL BY JUNE 30 <sup>th</sup><br>Resolution to adopt budget, make appropriations, impose & categorize tax. | May 20th                      |
| 8. | TAX CERTIFICATIONS SUBMITTED TO ASSESSOR<br>BUDGET DOCUMENTS (LB-50 & Resolution Approving Budget)                   | July 15th                     |
| 9. | BUDGET DOCUMENT Submitted to Tillamook County Clerk  | Sept. 30th                    |