

INDEX

Major Programs/State Shared	Page 1
-----------------------------	-----------

GENERAL FUND

	Page		Page
Revenue	3	Sheriff's Department:	
Assessor	8	Criminal	11
County Commissioners:		Dunes	16
Board of Commissioners	20	Jail	13
Information Technology	21	Marine	15
County Counsel	22	Surveyor	17
County Clerk/Records	23	Treasurer	18
District Attorney:		Veterans' Services	19
Prosecution	24	Non-Departmental:	
Medical Examiner	25	Personnel Services	27
Support Enforcement	26	Materials & Services	27
Juvenile	9	Capital Outlay	27
Maintenance	10	Contingencies & Unappropriated	28
		Pmt of Current Taxes to Spec District	28
		Transfers & Other	28

OTHER FUNDS

<u>Revenue</u>	Page	<u>Appropriations</u>	Page
4-H & Extension Service District	96	4-H & Extension Service District	97
911/Dispatch	104	Sheriff's Department:	
		Dispatch	105
		PSAP	106
		Miscellaneous	107
Administrative Grant	90	Administrative Grant	91
American Rescue Plan	115	American Rescue Plan	116
Animal Control	29	Animal Control	30
Bandon Dunes Assessment	73	Bandon Dunes Assessment	74
Bonded Debt	138	Bonded Debt	139
Charleston Transient Lodging Tax	77	Charleston Transient Lodging Tax	78
Community Corrections	54	Community Correction Dept:	
		Community Corrections	56
		Juvenile	55
		Miscellaneous	58

INDEX

OTHER FUNDS CONTINUED

<u>Revenue</u>	<u>Page</u>	-----	<u>Appropriations</u>	<u>Page</u>
Community Development	43	-----	Planning Department:	45
		-----	Building Codes	45
		-----	Planning	44
		-----	Code Compliance	46
		-----	Miscellaneous	47
Coos County Parks	51	-----	Parks	52
County Clerk Records	108	-----	Clerk/ORS 205.320	109
County Fair	123	-----	Fair	124
Coos Family Mediation	102	-----	County Family Mediation	103
County Forest	87	-----	Forestry	88
County Forest Reserve	117	-----	County Forest Reserve	118
County School	92	-----	County School	93
Crime Victim Assistance	59	-----	Crime Victim Assistance	60
Dispatch Equipment Reserve	119	-----	Dispatch Equipment Reserve	120
Economic Development	71	-----	Economic Development	72
Foot Paths & Bicycle Trails	98	-----	Foot Paths & Bicycle Trails	99
Gas Pipeline	136	-----	Pipeline	137
Health & Wellness	64	-----	Health & Wellness Department:	68
		-----	Behavioral Health	68
		-----	Local Administration	66
		-----	Miscellaneous	70
Health & Wellness Reserve	121	-----	Health & Wellness Reserve	122
Household Hazardous Waste	133	-----	Household Hazardous Waste	134
Industrial Development	100	-----	Industrial Development	101
Land Corner Preservation	110	-----	Land Corner Preservation	111
Law Library	48	-----	Law Library	49
Library Service District	94	-----	Library Service Division	95
Opioid Settlement	79	-----	Opioid Settlement	80
PL 110-343 Title III	85	-----	HR1424/PL110-343	86
Public Health	39	-----	Health & Wellness Department:	41
		-----	Public Health Division	41
Public Safety	81	-----	Public Safety	82
		-----	Jail Division	82
		-----	Prosecution Division	84

INDEX

OTHER FUNDS CONTINUED

<u>Revenue</u>	<u>Page</u>	-----	<u>Appropriations</u>	<u>Page</u>
Public Works	32	-----	Road Department:	
		-----	Capital Projects Division	37
		-----	Fleet Services Division	36
		-----	Miscellaneous	38
		-----	Road Maintenance Division	35
		-----	Road Survey Division	34
Radio Communication System	75	-----	Radio Communication System	76
Records Management System Board	113	-----	Records Management System Board	114
So Coast Interagency Narcotics (SCINT)	61	-----	SCINT	62
Waste Disposal	126	-----	Solid Waste Department	
		-----	Closure/Post Closure Division	129
		-----	Disposal Operations Division	127
		-----	Miscellaneous	130
Waste Disposal Reserve	131	-----	Closure/Post Closure Reserve	132

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2024-2025
MAJOR PROGRAMS/STATE SHARED

	Expenditures	Revenue						
	Total Expenditures	General Fund	Other Funds	Lottery Funds	State Funds	Federal Pased thru State	Direct Federal Funds	Total

Program	Assessment & Tax								
County Direct Totals	ADOPTED BUDGET 2025-26	1,998,236	1,703,036	45,200	-	250,000	-	-	1,998,236
	ADOPTED BUDGET 2024-25	2,301,896	2,021,696	40,200	-	240,000	-	-	2,301,896
	ACTUAL 2023-24	2,069,696	1,762,184	50,982	-	256,530	-	-	2,069,696
	ACTUAL 2022-23	1,979,030	1,690,461	48,851	-	239,718	-	-	1,979,030

Program	District Attorney								
County Direct Totals	ADOPTED BUDGET 2025-26	2,518,696	2,144,935	15,000	-	72,831	285,930	-	2,518,696
	ADOPTED BUDGET 2024-25	3,097,827	2,681,827	4,350	-	104,755	306,895	-	3,097,827
	ACTUAL 2023-24	2,245,552	1,882,627	5,035	-	79,734	278,156	-	2,245,552
	ACTUAL 2022-23	2,050,829	1,631,645	5,078	-	125,119	288,987	-	2,050,829

Program	Public Health								
County Direct Totals	ADOPTED BUDGET 2025-26	7,042,910	-	4,772,000	-	1,513,187	757,723	-	7,042,910
	ADOPTED BUDGET 2024-25	5,885,598	-	3,961,668	-	1,210,214	713,716	-	5,885,598
	ACTUAL 2023-24	3,309,978	-	1,358,341	-	1,063,477	888,160	-	3,309,978
	ACTUAL 2022-23	2,994,549	-	1,172,780	-	714,061	1,107,708	-	2,994,549

Program	Juvenile								
County Direct Totals	ADOPTED BUDGET 2025-26	713,169	515,361	500	-	197,308	-	-	713,169
	ADOPTED BUDGET 2024-25	996,847	791,066	500	-	205,281	-	-	996,847
	ACTUAL 2023-24	803,084	596,176	160	-	206,748	-	-	803,084
	ACTUAL 2022-23	725,662	526,257	-	-	199,405	-	-	725,662

Program	Health & Wellness								
County Direct Totals	ADOPTED BUDGET 2025-26	29,677,065	-	15,696,426	-	13,904,765	75,874	-	29,677,065
	ADOPTED BUDGET 2024-25	30,322,682	-	16,335,506	-	13,911,302	75,874	-	30,322,682
	ACTUAL 2023-24	17,296,372	-	4,399,320	-	12,562,614	334,438	-	17,296,372
	ACTUAL 2022-23	15,543,288	-	2,646,236	-	12,562,614	334,438	-	15,543,288

Program	Veterans								
County Direct Totals	ADOPTED BUDGET 2025-26	229,544	60,515	36,911	-	132,118	-	-	229,544
	ADOPTED BUDGET 2024-25	209,480	53,246	24,116	-	132,118	-	-	209,480
	ACTUAL 2023-24	200,663	53,246	15,297	-	132,120	-	-	200,663
	ACTUAL 2022-23	170,439	53,246	(12,307)	-	129,500	-	-	170,439

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2024-2025

MAJOR PROGRAMS/STATE SHARED

	Expenditures	Revenue						
	Total Expenditures	General Fund	Other Funds	Lottery Funds	State Funds	Federal Pased thru State	Direct Federal Funds	Total

		Economic Development							
Program									
County Direct Totals	ADOPTED BUDGET 2025-26	566,500	-	16,500	550,000	-	-	-	566,500
	ADOPTED BUDGET 2024-25	563,200	-	11,000	552,200	-	-	-	563,200
	ACTUAL 2023-24	231,744	-	76,758	154,986	-	-	-	231,744
	ACTUAL 2022-23	228,409	-	14,173	214,236	-	-	-	228,409

		Public Works - Road							
Program									
County Direct Totals	ADOPTED BUDGET 2025-26	18,590,973	-	10,531,243	-	7,059,730	800,000	200,000	18,590,973
	ADOPTED BUDGET 2024-25	17,605,854	-	9,817,619	-	7,001,966	500,000	286,269	17,605,854
	ACTUAL 2023-24	8,908,942	-	942,687	-	7,701,972	-	264,283	8,908,942
	ACTUAL 2022-23	8,082,260	-	863,823	-	6,913,101	-	305,336	8,082,260

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
GENERAL FUND 001							
WORKING CAPITAL							
301.00-00	BEGINNING BALANCE	5,068,929	5,271,158	6,100,000	5,700,000	5,479,581	5,700,000
	TOTAL WORKING CAPITAL	5,068,929	5,271,158	6,100,000	5,700,000	5,479,581	5,700,000
GENERAL PROPERTY TAXES							
311.01-10	CURRENT YEAR TAXES	6,296,116	6,535,461	6,359,671	6,638,363	6,638,363	6,674,266
311.01-11	ADV. TO SPECIAL DISTRICTS	21,731	23,758	20,000	20,000	20,000	20,000
311.01-12	PRIOR YEARS' TAXES	142,329	209,239	150,000	150,000	150,000	150,000
314.04-00	RECREATIONAL MARIJUANA	103,109	117,499	100,000	110,000	110,000	110,000
316.02-00	ELECTRIC CO-OP TAX	263,878	267,607	260,000	255,000	255,000	255,000
318.01-00	PRIVATE RAILCAR COMPANIES	973	186	200	-	-	-
318.02-00	W. ORE. SMALL TRACT FOREST	16,457	25,151	16,000	16,000	16,000	16,000
318.04-00	FORECLOSED PROPERTY SALES	5,074	-	-	-	-	-
319.00-00	PENALTIES ON DELIQ. TAXES	73,331	64,516	50,000	50,000	50,000	50,000
	TOTAL GENERAL PROPERTY TAXES	6,922,998	7,243,417	6,955,871	7,239,363	7,239,363	7,275,266
LICENSES, FEES, PERMITS							
321.01-00	GENERAL GOVERNMENT	1,725	2,190	1,225	1,225	1,225	1,225
322.01-01	CLERK FEES	289,490	271,342	222,695	250,000	250,000	250,000
322.01-02	COPIES, SALES & FEES	7,686	7,462	1,010	15,000	15,000	15,000
322.01-03	ASSESSOR & TAX FEES	48,851	50,982	40,200	45,200	45,200	45,200
322.01-04	PLANNING FEES	(320)	-	-	-	-	-
322.01-05	SURVEYOR FEES	60,651	40,083	30,000	30,000	30,000	30,000
322.01-06	ATTY. & OTHER COURT FEES	801	24	-	-	-	-
322.02-02	SHERIFF FEES	224,269	184,493	165,000	170,000	170,000	170,000
	TOTAL LICENSES, FEES & PERMITS	633,153	556,576	460,130	511,425	511,425	511,425

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
FEDERAL OPERATING GRANTS							
331.01-10	USDT-CORONAVIRUS RECOVERY	783,180	783,180	-	-	-	-
331.02-02	USFS TIMBER PATROL	47,313	4,911	28,600	-	-	-
331.02-04	BLM TIMBER PATROL	78,145	91,118	183,762	192,235	192,235	192,235
331.02-08	HS-HOMELAND SECUR (HSGP)	-	-	-	2,198	2,198	2,198
331.02-16	HS-EMERG MGMT PERFORMANCE	78,405	74,141	85,755	82,018	82,018	82,018
331.02-18	DOJ-BULLETPROOF VESTS	-	26,083	-	-	-	-
331.02-25	DOT-STATE & COMM HWY SAFETY	-	-	-	72,154	72,154	72,154
331.02-34	DOJ-CONGRESSONLY RECOMMEND	-	-	-	514,880	514,880	514,880
331.03-04	DOT-NAT'L PRIORITY SAFETY	-	-	-	4,497	4,497	4,497
331.06-14	HHS-CHILD SUPPORT ENFRMNT	142,177	164,544	168,556	175,336	175,259	175,259
	TOTAL FEDERAL OPERATING GRANTS	1,129,220	1,143,977	466,673	1,043,318	1,043,241	1,043,241
FEDERAL SHARED REVENUE							
332.04-00	PL 110-343 TITLE III	1,495	-	-	-	-	-
332.08-00	O & C LAND GRANT	1,460,526	1,321,984	2,200,000	1,500,000	1,500,000	1,526,899
333.00-00	FEDERAL IN LIEU OF TAXES	634,893	681,596	600,000	600,000	600,000	600,000
	TOTAL FEDERAL SHARED REVENUE	2,096,914	2,003,580	2,800,000	2,100,000	2,100,000	2,126,899
STATE OPERATING GRANTS							
334.01-01	CAFFA GRANT	239,718	256,530	240,000	250,000	250,000	250,000
334.01-13	SOS-ELECTION MOND	20,000	-	-	-	-	-
334.02-03	DISTRICT ATTORNEY REIMB	-	1	-	-	-	-
334.02-06	ODC-COMMUNITY CORRECTIONS	820,663	628,883	-	632,755	632,755	632,755
334.02-07	OYA GRANT	134,643	136,560	136,560	139,208	-	-
334.02-11	ATV GRANT	228,003	296,593	336,691	418,394	418,394	418,394
334.02-12	SMB-MARINE CONTRACT	209,573	207,846	207,846	208,347	208,347	145,847
334.02-23	OYA-FLEX CONTRACT	2,205	680	4,500	4,500	-	-
334.02-25	JUVENILE CRIME PREVENTION	42,315	42,600	42,600	42,600	-	-

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
	STATE OPERATING GRANTS CONT'D						
334.02-34	OYA-EXPUNCTION CONTRACT	5,773	11,287	6,000	11,000	-	-
334.02-38	OSFM-CWPP	-	-	-	8,000	8,000	8,000
334.06-01	VETERANS' DEPT. REIMB.	129,500	132,120	132,118	132,118	132,118	132,118
334.06-02	SUPPORT ENFORCEMENT	26,995	27,149	25,446	27,399	27,399	27,399
	TOTAL STATE OPERATING GRANTS	<u>1,859,388</u>	<u>1,740,249</u>	<u>1,131,761</u>	<u>1,874,321</u>	<u>1,677,013</u>	<u>1,614,513</u>
	STATE SHARED REVENUE						
335.01-00	AMUSEMENT DEVISE TAX	13,204	21,297	10,000	8,000	8,000	8,000
335.03-00	MARIJUANA TAX	71,790	83,570	70,000	75,000	75,000	75,000
335.07-00	CIGARETTE TAXES	34,009	30,612	25,000	20,000	20,000	20,000
335.08-00	LIQUOR REVENUE	454,074	435,672	425,000	400,000	400,000	400,000
335.10-00	STATE FOREST PRODUCTS	114,745	-	-	-	-	-
	TOTAL STATE SHARED REVENUE	<u>687,822</u>	<u>571,151</u>	<u>530,000</u>	<u>503,000</u>	<u>503,000</u>	<u>503,000</u>
	OTHER OPERATING GRANTS						
337.01-02	LOCAL GOVERN. GRANTS	20,000	15,960	-	-	-	-
	TOTAL OTHER OPERATING GRANTS	<u>20,000</u>	<u>15,960</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	CHARGES FOR SERVICES						
341.02-00	ELECTION REIMB.	96,503	25,705	70,000	10,000	10,000	10,000
341.09-00	FORECLOSED PROP EXP REIMB	72,430	-	-	30,000	30,000	30,000
341.13-00	SERVICES TO COUNTY DEPTS.	2,052,238	5,156,931	2,079,725	2,447,438	2,469,682	2,539,682
341.14-00	SERVICES TO OUTSIDE	30,421	6,401	5,733	6,000	6,000	6,000
342.01-01	TIMBER OPERATOR PATROL	60,456	58,173	71,652	71,652	71,652	134,259
342.01-04	WORK FOR OUTSIDE AGENCIES	240,197	358,789	385,117	433,382	432,882	432,882
342.03-04	PRISONERS COMMISSARY	49,393	36,997	-	34,000	34,000	34,000
342.04-01	COURT SECURITY	48,273	67,431	285,000	400,000	400,000	400,000
	TOTAL CHARGES FOR SERVICES	<u>2,649,911</u>	<u>5,710,427</u>	<u>2,897,227</u>	<u>3,432,472</u>	<u>3,454,216</u>	<u>3,586,823</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
FINES & FORFEITS							
351.00-00	FINES: STATE COURTS	47,880	43,661	45,000	45,000	45,000	45,000
351.06-00	FINE: MUNI COURT	6,929	3,854	4,000	3,500	3,500	3,500
	TOTAL FINES & FORFEITS	54,809	47,515	49,000	48,500	48,500	48,500
MISCELLANEOUS REVENUE							
360.01-00	MISCELLANEOUS	80,043	82,725	100	5,000	5,000	10,000
360.02-00	TRAVEL EXPENSE REIMB.	542	1,632	100	100	100	100
360.03-00	INSURANCE PROCEEDS	80,418	80,518	-	-	-	-
361.00-00	INTEREST EARNINGS	171,833	359,756	150,000	200,000	200,000	200,000
362.00-00	RENTS & ROYALTIES	56,909	74,836	95,476	93,530	143,530	146,583
367.00-00	DONATIONS	18	200	-	-	-	-
367.01-04	CANINE PROGRAM	45,798	32,344	35,000	30,000	30,000	30,000
367.01-05	SHERIFF WELLNESS PROGRAM	-	575	-	1,500	1,500	1,500
	TOTAL MISCELLANEOUS REVENUE	435,561	632,586	280,676	330,130	380,130	388,183
SALE OF ASSETS							
391.01-01	FIXED ASSETS	-	10,303	-	-	-	-
	TOTAL SALE OF ASSETS	-	10,303	-	-	-	-
OTHER SOURCES							
392.03-00	COUNTY FOREST	3,027,055	2,964,537	3,364,219	5,371,869	4,092,023	4,091,865
392.08-00	LAW LIBRARY FUND	13,529	13,329	12,326	13,202	13,202	13,202
392.11-00	COMMUNITY CORRECTIONS	32,969	35,595	15,621	100	50	50
392.15-00	ECONOMIC DEVELOPMENT	-	-	-	-	25,000	25,000
392.25-00	CHARLESTON TLT	35,677	124,608	125,000	165,000	165,000	165,000
392.26-00	BANDON DUNES ASMT FND	1,327,807	1,391,463	1,540,490	1,611,000	1,611,000	1,611,000
392.27-00	911/DISPATCH FUND	-	-	-	70,484	5,000	5,000
392.28-00	AMERICAN RESCUE PLAN	-	-	-	-	179,666	179,666
392.30-00	PARKS FUND	-	-	-	-	100,000	100,000
392.32-00	WASTE DISPOSAL FUND	-	-	-	400,000	570,000	570,000
392.37-00	OPIOID SETTLEMENT	-	-	-	-	65,000	65,000

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
	OTHER SOURCES CONT'D						
392.40-00	BONDED DEBT FUND	-	146,435	-	-	-	-
394.00-00	PROCEEDS FROM LENDING	<u>1,104,186</u>	<u>1,099,873</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL OTHER SOURCES	5,541,223	5,775,840	5,057,656	7,631,655	6,825,941	6,825,783
GENERAL FUND 001							
TOTAL RESOURCES		<u>27,099,928</u>	<u>30,722,739</u>	<u>26,728,994</u>	<u>30,414,184</u>	<u>29,262,410</u>	<u>29,623,633</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
1000 ASSESSOR'S DEPARTMENT							
PERSONNEL SERVICES							
415.10-01	REGULAR	725,018	807,307	856,849	730,842	693,492	693,528
415.15-01	FICA	52,398	59,177	65,551	55,910	53,052	53,055
415.15-02	PERS	201,411	239,664	262,992	232,609	220,900	220,911
415.15-03	INSURANCE BENEFITS	257,371	214,913	327,642	302,192	275,999	275,999
415.15-04	WORKERS' COMPENSATION	5,126	6,553	10,020	7,771	6,896	6,897
	TOTAL PERSONNEL SERVICES	<u>1,241,324</u>	<u>1,327,614</u>	<u>1,523,054</u>	<u>1,329,324</u>	<u>1,250,339</u>	<u>1,250,390</u>
	TOTAL FULL-TIME EQUIVALENT (FTE)	14.000	15.000	15.000	13.000	12.000	12.000
MATERIALS & SERVICES							
415.20-01	SUPPLIES	10,354	10,356	12,000	12,000	12,000	12,000
415.22-02	TELE,POSTAGE,COPIES&ETC	9,265	7,192	11,000	11,000	11,000	11,000
415.22-23	<\$5000 INFO TECHNOLOGY	15,332	9,875	6,500	6,500	6,500	6,500
415.22-27	<\$5000 EQUIPMENT	449	60	1,000	1,000	1,000	1,000
415.23.08	INSURANCE PREMIUMS	7,943	9,318	11,648	12,855	12,020	12,020
415.30-05	TRAINING & TRAVEL	5,650	7,619	9,000	9,000	9,000	9,000
415.32-13	VEHICLE EXPENSE	5,799	6,302	6,500	6,500	6,000	6,000
415.35-06	SOFTWARE LICENSE/MAINT	9,670	10,450	17,859	14,571	14,523	14,523
415.36-01	CONTRACTED SERVICES	63,203	65,382	76,223	91,350	91,217	91,217
	TOTAL MATERIALS & SERVICES	<u>127,665</u>	<u>126,554</u>	<u>151,730</u>	<u>164,776</u>	<u>163,260</u>	<u>163,260</u>
	1000 ASSESSOR'S DEPARTMENT TOTAL	<u>1,368,989</u>	<u>1,454,168</u>	<u>1,674,784</u>	<u>1,494,100</u>	<u>1,413,599</u>	<u>1,413,650</u>

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
1200 JUVENILE DEPARTMENT							
PERSONNEL SERVICES							
423.10-01	REGULAR	276,507	306,755	371,970	335,504	-	-
423.10-03	OVERTIME	945	1,300	4,000	4,000	-	-
423.10-05	SHIFT DIFFRNTL/ON CALL	10,448	10,057	24,000	24,000	-	-
423.10-07	MISC. INCOME	435	313	1,000	1,000	-	-
423.15-01	FICA	21,381	23,615	30,674	27,885	-	-
423.15-02	PERS	77,438	102,194	134,276	126,693	-	-
423.15-03	INSURANCE BENEFITS	76,785	85,884	120,219	92,421	-	-
423.15-04	WORKERS' COMPENSATION	5,710	6,732	15,414	13,595	-	-
	TOTAL PERSONNEL SERVICES	<u>469,649</u>	<u>536,850</u>	<u>701,553</u>	<u>625,098</u>	-	-
	TOTAL FULL-TIME EQUIVALENT (FTE)	6.000	6.000	6.000	5.000	-	-
MATERIALS & SERVICES							
423.20-01	SUPPLIES	1,887	2,811	3,200	3,200	-	-
423.22-01	OTHER EXPENSE	922	410	1,500	1,500	-	-
423.22-23	<\$5000 INFO TECHNOLOGY	-	-	1,000	6,500	-	-
423.23-08	INSURANCE PREMIUMS	6,399	6,541	8,176	7,324	-	-
423.29-03	TELEPHONE	2,809	2,935	4,200	4,200	-	-
423.30-05	TRAINING & TRAVEL	3,105	5,485	9,000	10,000	-	-
423.32-13	VEHICLE EXPENSE	7,202	12,351	10,000	10,000	-	-
423.35-06	SOFTWARE LICENSE/MAINT	2,030	2,040	2,200	2,200	-	-
423.36-01	CONTRACTED SERVICES	214,962	216,963	229,496	208,571	-	-
	TOTAL MATERIALS & SERVICES	<u>239,316</u>	<u>249,536</u>	<u>268,772</u>	<u>253,495</u>	-	-
DEBT SERVICE							
423.80-50	VEHICLE LEASES	16,697	16,697	26,522	-	-	-
	TOTAL DEBT SERVICE	<u>16,697</u>	<u>16,697</u>	<u>26,522</u>	-	-	-
	1200 JUVENILE DEPARTMENT TOTAL	<u>725,662</u>	<u>803,083</u>	<u>996,847</u>	<u>878,593</u>	-	-

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
1400 MAINTENANCE DEPARTMENT							
PERSONNEL SERVICES							
419.10-01	REGULAR	262,913	270,401	292,977	229,604	229,604	229,673
419.10-07	MISC. INCOME	680	1,000	1,250	750	750	750
419.15-01	FICA	19,281	20,033	22,509	17,623	17,623	17,627
419.15-02	PERS	64,092	65,921	89,138	72,294	72,294	72,316
419.15-03	INSURANCE BENEFITS	104,080	92,454	122,967	78,280	78,280	67,672
419.15-04	WORKERS' COMPENSATION	6,682	5,597	10,637	7,731	7,731	7,732
	TOTAL PERSONNEL SERVICES	<u>457,728</u>	<u>455,406</u>	<u>539,478</u>	<u>406,282</u>	<u>406,282</u>	<u>395,770</u>
	TOTAL FULL-TIME EQUIVALENT (FTE)	4.900	6.460	7.150	4.360	4.360	4.360
MATERIALS & SERVICES							
419.20-01	SUPPLIES	31,423	35,835	55,000	50,000	50,000	50,000
419.21-01	MINOR REPAIR & IMPROVE.	40,990	38,271	45,000	45,000	45,000	45,000
419.22-27	<\$5000 EQUIPMENT	4,875	5,017	6,000	5,000	5,000	5,000
419.23-08	INSURANCE PREMIUMS	4,287	6,368	7,960	6,876	6,428	6,428
419.29-01	FUEL	5,800	3,805	8,000	8,000	8,000	8,000
419.29-02	UTILITIES	88,658	92,842	154,000	130,000	130,000	130,000
419.30-05	TRAINING & TRAVEL	401	684	4,000	4,000	4,000	4,000
419.32-13	VEHICLE EXPENSE	3,091	2,431	5,000	5,000	5,000	5,000
419.36-01	CONTRACTED SERVICES	84,700	64,181	88,327	87,314	87,242	87,242
	TOTAL MATERIALS & SERVICES	<u>264,225</u>	<u>249,434</u>	<u>373,287</u>	<u>341,190</u>	<u>340,670</u>	<u>340,670</u>
CAPITAL OUTLAY							
419.60-01	EQUIPMENT	-	20,500	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	20,500	-	-	-	-
DEBT SERVICE							
419.80-50	VEHICLE LEASES	5,264	5,264	5,200	-	-	-
	TOTAL DEBT SERVICE	5,264	5,264	5,200	-	-	-
	1400 MAINTENANCE DEPARTMENT TOTAL	<u>727,217</u>	<u>730,604</u>	<u>917,965</u>	<u>747,472</u>	<u>746,952</u>	<u>736,440</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
SHERIFF'S DEPARTMENT							
1600 CRIMINAL DIVISION							
PERSONNEL SERVICES							
421.10-01	REGULAR	1,857,881	2,479,177	2,768,523	2,458,670	2,458,670	2,361,588
421.10-03	OVERTIME	220,973	260,366	185,187	205,187	205,187	216,580
421.10-04	HOLIDAY PAY	30,080	47,870	42,350	50,000	50,000	50,000
421.10-07	MISC. INCOME	6,195	7,200	12,900	6,720	6,720	6,720
421.15-01	FICA	160,802	210,563	230,199	208,138	208,138	201,580
421.15-02	PERS	667,215	936,902	1,079,564	1,008,584	1,008,584	971,258
421.15-03	INSURANCE BENEFITS	525,199	630,027	701,096	602,968	602,968	602,143
421.15-04	WORKERS' COMPENSATION	49,497	68,129	115,891	105,117	105,117	101,157
	TOTAL PERSONNEL SERVICES	3,517,842	4,640,234	5,135,710	4,645,384	4,645,384	4,511,026
	TOTAL FULL-TIME EQUIVALENT (FTE)	30.500	32.200	30.150	29.100	29.100	28.100
MATERIALS & SERVICES							
421.20-01	SUPPLIES	26,745	22,830	31,000	31,000	31,000	31,000
421.20-02	SUPPLIES: EMERGENCY MGMT	29,004	7,405	7,350	167,898	167,898	167,898
421.20-04	SUPPLIES: CANINE PROGRAM	30,227	29,337	35,000	30,000	30,000	30,000
421.20-10	SUPPLIES: AMMUNITION & FIREARMS	14,968	9,850	15,000	15,000	15,000	15,000
421.20-15	SUPPLIES: EVIDENCE MGMT	-	-	-	5,000	5,000	10,000
421.21-01	MINOR REPAIR & MAINT	47	43	2,000	2,000	2,000	2,000
421.22-15	PERMITS/RENT	-	-	1,000	22,293	22,293	22,293
421.22-20	INVESTIGATIONS	1,444	1,453	1,500	1,500	1,500	1,500
421.22-23	<\$5000 INFO TECHNOLOGY	29,088	25,465	44,480	4,685	4,685	4,685
421.22-24	SEARCH & RESCUE	6,017	7,603	7,640	15,000	15,000	15,000
421.22-27	<\$5000 EQUIPMENT	7,297	60,356	1,000	1,000	1,000	1,000
421.23.08	INSURANCE PREMIUMS	44,998	44,838	56,048	67,295	62,907	62,907
421.29-02	UTILITIES	-	-	1,800	16,525	16,525	16,525
421.29-03	TELEPHONE	21,941	30,769	25,000	26,300	26,300	26,300
421.30-05	TRAINING & TRAVEL	14,010	19,560	20,000	20,000	20,000	20,000
421.30-09	EMERG. MGMT. TRAINING	2,848	3,235	-	-	-	-
421.32-13	VEHICLE EXPENSE	230,803	283,756	262,000	262,000	262,000	262,000
421.35-01	MAINTENANCE AGREEMENTS	15,738	63	10,586	23,901	23,901	23,901
421.35-06	SOFTWARE LICENSE/MAINT	58,272	45,374	44,110	66,802	66,802	66,802

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
	MATERIALS & SERVICES CONT'D						
421.36-01	CONTRACTED SERVICES	206,795	194,516	240,520	1,426,859	1,426,155	1,408,619
	TOTAL MATERIALS & SERVICES	<u>740,242</u>	<u>786,453</u>	<u>806,034</u>	<u>2,205,058</u>	<u>2,199,966</u>	<u>2,187,430</u>
	CAPITAL OUTLAY						
421.60-01	EQUIPMENT	-	-	-	43,469	43,469	43,469
421.60-03	AUTOMOBILES	64,844	201,697	225,000	-	-	75,000
	TOTAL CAPITAL OUTLAY	<u>64,844</u>	<u>201,697</u>	<u>225,000</u>	<u>43,469</u>	<u>43,469</u>	<u>118,469</u>
	DEBT SERVICE						
421.80-50	VEHICLE LEASES	63,020	-	-	-	-	-
	TOTAL DEBT SERVICE	<u>63,020</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	1600 CRIMINAL DIVISION TOTAL	<u>4,385,948</u>	<u>5,628,384</u>	<u>6,166,744</u>	<u>6,893,911</u>	<u>6,888,819</u>	<u>6,816,925</u>

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
SHERIFF'S DEPARTMENT							
1601 JAIL DIVISION							
PERSONNEL SERVICES							
423.10-01	REGULAR	2,533,503	3,006,610	-	2,682,284	2,682,284	2,722,230
423.10-03	OVERTIME	158,674	146,103	-	164,000	164,000	164,000
423.10-04	HOLIDAY PAY	70,387	81,761	-	85,000	85,000	85,000
423.10-07	MISC. INCOME	8,700	10,030	-	8,100	8,100	8,100
423.15-01	FICA	211,734	246,392	-	224,874	224,874	227,935
423.15-02	PERS	909,080	1,084,172	-	1,103,323	1,103,323	1,118,015
423.15-03	INSURANCE BENEFITS	708,985	772,021	-	670,429	670,429	695,532
423.15-04	WORKERS' COMPENSATION	68,456	81,373	-	131,476	131,476	133,248
	TOTAL PERSONNEL SERVICES	4,669,519	5,428,462	-	5,069,486	5,069,486	5,154,060
	TOTAL FULL-TIME EQUIVALENT (FTE)	41.000	41.000	-	34.000	34.000	34.000
MATERIALS & SERVICES							
423.20-01	SUPPLIES	84,928	73,800	-	98,020	98,020	98,020
423.20-10	SUPPLIES: WELLNESS PROG.	-	-	-	1,500	1,500	1,500
423.20-11	SUPPLIES: MEDICAL	4,198	3,400	-	5,000	5,000	5,000
423.20-12	SUPPLIES: GROCERY/KITCHEN	99,945	95,476	-	110,000	110,000	110,000
423.21-01	MINOR REPAIR & MAINT.	34,539	57,469	-	50,000	50,000	50,000
423.22-11	PRISONERS COMMISSARY	25,488	21,211	-	34,000	34,000	34,000
423.22-15	PERMITS/RENT	788	314	-	314	314	314
423.22-23	<\$5000 INFO TECHNOLOGY	699	15,732	-	12,000	12,000	12,000
423.22-27	<\$5000 EQUIPMENT	10,141	17,217	-	2,500	2,500	2,500
423.23-08	INSURANCE PREMIUMS	247,047	203,705	-	218,008	106,148	106,148
423.29-02	UTILITIES	171,278	201,409	-	218,924	218,924	218,924
423.29-03	TELEPHONE	8,572	8,131	-	9,000	9,000	9,000
423.30-05	TRAINING & TRAVEL	28,045	22,925	-	20,000	20,000	20,000
423.32-13	VEHICLE EXPENSE	21,123	18,753	-	18,034	18,034	18,034
423.35-01	MAINTENANCE AGREEMENTS	600	833	-	29,723	29,723	29,723
423.35-06	SOFTWARE LICENSE/MAINT	65,188	36,352	-	49,976	49,976	49,976
423.36-01	CONTRACTED SERVICES	1,048,954	1,137,462	-	1,490,142	1,490,021	1,455,290
	TOTAL MATERIALS & SERVICES	1,851,533	1,914,189	-	2,367,141	2,255,160	2,220,429

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
	CAPITAL OUTLAY						
423.60-01	EQUIPMENT	43,756	29,000	-	-	-	-
423.60-11	MAJOR REPAIR & IMPROVEMENT	19,900	31,035	-	-	-	-
	TOTAL CAPITAL OUTLAY	63,656	60,035	-	-	-	-
	1601 JAIL DIVISION TOTAL	6,584,708	7,402,686	-	7,436,627	7,324,646	7,374,489

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
SHERIFF'S DEPARTMENT							
1604 MARINE DIVISION							
PERSONNEL SERVICES							
421.10-01	REGULAR	153,690	168,302	210,275	136,320	136,320	137,688
421.10-03	OVERTIME	14,222	16,808	8,800	16,500	16,500	16,500
421.10-04	HOLIDAY PAY	5,047	9,422	6,600	6,600	6,600	6,600
421.10-07	MISC. INCOME	450	750	750	450	450	450
421.15-01	FICA	13,234	14,775	17,322	12,231	12,231	12,336
421.15-02	PERS	61,502	68,253	80,290	59,785	59,785	60,287
421.15-03	INSURANCE BENEFITS	40,604	39,287	50,473	30,041	30,041	31,212
421.15-04	WORKERS' COMPENSATION	3,546	4,286	9,826	6,837	6,837	6,894
	TOTAL PERSONNEL SERVICES	292,295	321,883	384,336	268,764	268,764	271,967
	TOTAL FULL-TIME EQUIVALENT (FTE)	2.500	2.500	2.500	1.500	1.500	1.500
MATERIALS & SERVICES							
421.22-01	OTHER EXPENSE	2,645	9,263	11,000	8,000	8,000	8,000
421.22-27	<\$5000 EQUIPMENT	2,400	-	-	-	-	-
421.23-08	INSURANCE PREMIUMS	6,435	7,157	8,946	7,111	6,647	6,647
421.29-03	TELEPHONE	1,889	2,211	3,250	1,950	1,950	1,950
421.30-05	TRAINING & TRAVEL	2,355	3,994	4,000	5,500	5,500	5,500
421.32-13	VEHICLE EXPENSE	29,753	47,708	46,000	40,000	40,000	40,000
421.36-01	CONTRACTED SERVICES	5,789	6,243	9,783	49,133	49,059	47,963
	TOTAL MATERIALS & SERVICES	51,266	76,576	82,979	111,694	111,156	110,060
CAPITAL OUTLAY							
421.60-01	EQUIPMENT	9,999	-	-	-	-	-
	CAPITAL OUTLAY TOTAL	9,999	-	-	-	-	-
1604 MARINE DIVISION TOTAL		353,560	398,459	467,315	380,458	379,920	382,027

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
SHERIFF'S DEPARTMENT							
1608 DUNES PATROL DIVISION							
PERSONNEL SERVICES							
421.10-01	REGULAR	152,593	186,801	270,851	275,072	275,072	280,178
421.10-02	EXTRA HELP	2,574	-	-	-	-	-
421.10-03	OVERTIME	14,248	17,436	18,700	18,700	18,700	18,700
421.10-04	HOLIDAY PAY	5,933	9,118	9,900	9,900	9,900	9,900
421.10-07	MISC. INCOME	450	750	1,050	1,050	1,050	1,050
421.15-01	FICA	13,447	16,237	22,990	23,312	23,312	23,704
421.15-02	PERS	59,356	68,807	107,040	113,152	113,152	115,022
421.15-03	INSURANCE BENEFITS	44,197	43,639	70,476	70,507	70,507	73,259
421.15-04	WORKERS' COMPENSATION	4,258	4,963	13,144	13,325	13,325	13,548
	TOTAL PERSONNEL SERVICES	<u>297,056</u>	<u>347,751</u>	<u>514,151</u>	<u>525,018</u>	<u>525,018</u>	<u>535,361</u>
	TOTAL FULL-TIME EQUIVALENT (FTE)	3.500	3.500	3.500	3.500	3.500	3.500
MATERIALS & SERVICES							
421.22-01	OTHER EXPENSE	1,799	1,842	2,900	2,900	2,900	2,900
421.22-24	SEARCH & RESCUE	583	-	1,000	1,000	1,000	1,000
421.23-08	INSURANCE PREMIUMS	7,168	8,033	10,043	8,908	8,327	8,327
421.29-03	TELEPHONE	1,560	2,840	4,000	4,000	4,000	4,000
421.30-05	TRAINING & TRAVEL	1,218	1,688	3,000	3,000	3,000	3,000
421.32-13	VEHICLE EXPENSE	44,727	42,206	50,000	50,000	50,000	50,000
421.36-01	CONTRACTED SERVICES	7,622	10,508	10,141	103,577	103,391	100,834
	TOTAL MATERIALS & SERVICES	<u>64,677</u>	<u>67,117</u>	<u>81,084</u>	<u>173,385</u>	<u>172,618</u>	<u>170,061</u>
CAPITAL OUTLAY							
421.60-01	EQUIPMENT	-	28,769	-	50,000	50,000	50,000
	TOTAL CAPITAL OUTLAY	-	28,769	-	50,000	50,000	50,000
	1608 DUNES PATROL DIVISION TOTAL	<u>361,733</u>	<u>443,637</u>	<u>595,235</u>	<u>748,403</u>	<u>747,636</u>	<u>755,422</u>

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
1900 SURVEYOR'S DEPARTMENT							
PERSONNEL SERVICES							
415.10-01	REGULAR	96,086	153,625	148,936	159,570	111,226	116,601
415.10-07	MISC. INCOME	400	500	400	400	400	400
415.15-01	FICA	7,182	11,211	11,425	12,237	8,539	8,950
415.15-02	PERS	26,144	45,739	47,800	52,741	35,037	36,683
415.15-03	INSURANCE BENEFITS	38,145	54,039	58,526	61,905	39,267	41,818
415.15-04	WORKERS' COMPENSATION	589	891	1,534	1,630	1,522	1,534
	TOTAL PERSONNEL SERVICES	<u>168,546</u>	<u>266,005</u>	<u>268,621</u>	<u>288,483</u>	<u>195,991</u>	<u>205,986</u>
	TOTAL FULL-TIME EQUIVALENT (FTE)	2.010	2.350	2.350	2.770	1.870	1.970
MATERIALS & SERVICES							
415.20-01	SUPPLIES	2,423	1,643	3,000	3,000	3,000	3,000
415.22-23	<\$5000 INFO TECHNOLOGY	22	-	-	-	-	-
415.22-27	<\$5000 EQUIPMENT	1,064	-	1,000	-	-	-
415.23-08	INSURANCE PREMIUMS	1,597	1,896	2,370	2,969	2,776	2,776
415.30-05	TRAINING & TRAVEL	590	319	3,000	3,000	3,000	3,000
415.32-13	VEHICLE EXPENSE	1,766	2,252	4,000	4,000	4,000	4,000
415.35-06	SOFTWARE LICENSE/MAINT	-	-	2,000	-	-	-
415.36-01	CONTRACTED SERVICES	18,992	21,323	19,298	23,857	23,825	23,825
	TOTAL MATERIALS & SERVICES	<u>26,454</u>	<u>27,433</u>	<u>34,668</u>	<u>36,826</u>	<u>36,601</u>	<u>36,601</u>
CAPITAL OUTLAY							
415.60-01	EQUIPMENT	-	-	9,000	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	9,000	-	-	-
DEBT SERVICE							
415.80-50	VEHICLE LEASES	3,325	3,325	3,080	-	-	-
	TOTAL DEBT SERVICE	<u>3,325</u>	<u>3,325</u>	<u>3,080</u>	-	-	-
	1900 SURVEYOR'S DEPARTMENT TOTAL	<u>198,325</u>	<u>296,763</u>	<u>315,369</u>	<u>325,309</u>	<u>232,592</u>	<u>242,587</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
2100 FINANCE & TAX/TREASURER DEPT.							
PERSONNEL SERVICES							
415.10-01	REGULAR	355,519	399,399	422,797	407,945	407,945	408,137
415.10-03	OVERTIME	703	-	1,000	1,000	1,000	1,000
415.15-01	FICA	27,008	29,289	32,421	31,285	31,285	31,300
415.15-02	PERS	97,454	120,818	128,305	128,309	128,309	128,371
415.15-03	INSURANCE BENEFITS	132,979	138,760	131,593	127,998	127,998	128,002
415.15-04	WORKERS' COMPENSATION	732	793	1,082	1,047	1,047	1,047
	TOTAL PERSONNEL SERVICES	614,395	689,059	717,198	697,584	697,584	697,857
	TOTAL FULL-TIME EQUIVALENT (FTE)	6.000	6.000	6.000	5.000	5.000	5.000
MATERIALS & SERVICES							
415.20-01	SUPPLIES	9,199	6,699	12,550	9,050	9,050	9,050
415.22-01	OTHER EXPENSE	12,241	14,294	20,500	20,150	20,150	20,150
415.22-02	TELE, POSTAGE, COPIES & ETC.	32,087	32,563	40,000	42,000	42,000	42,000
415.22-23	<\$5000 INFO TECHNOLOGY	4,773	5,794	4,329	4,638	4,638	4,638
415.22-27	<\$5000 EQUIPMENT	3,386	418	300	1,700	1,700	1,700
415.23-08	INSURANCE PREMIUMS	3,101	3,440	4,300	4,796	4,484	4,484
415.30-05	TRAINING & TRAVEL	3,071	3,892	5,400	5,400	5,300	5,300
415.35-06	SOFTWARE LICENSE/MAINT	115,737	119,618	137,061	138,382	138,382	138,382
415.36-01	CONTRACTED SERVICES	49,913	44,627	82,611	67,785	67,735	67,735
	TOTAL MATERIALS & SERVICES	233,508	231,345	307,051	293,901	293,439	293,439
2100 FINANCE & TAX/TREAS DEPT. TOTAL		847,903	920,404	1,024,249	991,485	991,023	991,296

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
2200 VETERANS' DEPARTMENT							
PERSONNEL SERVICES							
444.10-01	REGULAR	79,692	101,792	102,301	122,840	122,840	122,876
444.15-01	FICA	5,946	7,503	7,826	9,397	9,397	9,400
444.15-02	PERS	16,303	30,792	30,946	38,510	38,510	38,521
444.15-03	INSURANCE BENEFITS	23,043	24,197	34,278	25,709	25,709	25,710
444.15-04	WORKERS' COMPENSATION	197	249	312	367	367	368
	TOTAL PERSONNEL SERVICES	<u>125,181</u>	<u>164,533</u>	<u>175,663</u>	<u>196,823</u>	<u>196,823</u>	<u>196,875</u>
	TOTAL FULL-TIME EQUIVALENT (FTE)	2.000	2.000	2.000	2.000	2.000	2.000
MATERIALS & SERVICES							
444.22-01	OTHER EXPENSES	2,018	1,770	1,756	2,000	2,000	1,948
444.22-15	PERMITS/RENT	7,200	7,200	7,416	7,800	7,800	7,800
444.22-23	<\$5000 INFO TECHNOLOGY	-	3,940	-	2,811	2,811	2,811
444.22-27	<\$5000 EQUIPMENT	-	1,646	-	-	-	-
444.23-08	INSURANCE PREMIUMS	1,038	1,159	1,448	1,592	1,488	1,488
444.30-05	TRAINING & TRAVEL	1,662	2,427	2,000	2,000	2,000	2,000
444.33-03	VETERANS' OUTREACH (ODVA)	4,542	5,867	6,000	1,000	1,000	1,000
444.35-06	SOFTWARE LICENSE/MAINT	1,347	898	898	898	898	898
444.36-01	CONTRACTED SERVICES	27,450	11,225	14,299	14,741	14,724	14,724
	TOTAL MATERIALS & SERVICES	<u>45,257</u>	<u>36,132</u>	<u>33,817</u>	<u>32,842</u>	<u>32,721</u>	<u>32,669</u>
	2200 VETERANS' DEPARTMENT TOTAL	<u>170,438</u>	<u>200,665</u>	<u>209,480</u>	<u>229,665</u>	<u>229,544</u>	<u>229,544</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
BOARD OF COMMISSIONERS DEPARTMENT							
4000 BOARD OF COMMISSIONERS DIVISION							
PERSONNEL SERVICES							
411.10-01	REGULAR	284,076	298,296	298,296	301,992	301,992	302,028
411.15-01	FICA	21,422	21,986	22,820	23,103	23,103	23,105
411.15-02	PERS	73,444	91,071	94,491	98,766	98,766	98,779
411.15-03	INSURANCE BENEFITS	97,266	96,254	96,414	101,250	101,250	101,250
411.15-04	WORKERS' COMPENSATION	666	705	951	958	958	958
	TOTAL PERSONNEL SERVICES	476,874	508,312	512,972	526,069	526,069	526,120
	TOTAL FULL-TIME EQUIVALENT (FTE)	4.000	4.000	4.000	4.000	4.000	4.000
MATERIALS & SERVICES							
411.20-01	SUPPLIES	724	796	500	500	500	500
411.22-01	OTHER EXPENSE	592	562	600	600	600	600
411.22-23	<\$5000 INFO TECHNOLOGY	-	-	-	2,500	2,500	2,500
411.23-08	INSURANCE PREMIUMS	2,020	2,225	2,782	3,075	2,875	2,875
411.36-01	CONTRACTED SERVICES	19,709	22,818	24,561	29,321	29,288	29,288
	TOTAL MATERIALS & SERVICES	23,045	26,401	28,443	35,996	35,763	35,763
4000 BOARD OF COMM. DIV. TOTAL		499,919	534,713	541,415	562,065	561,832	561,883

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
BOARD OF COMMISSIONERS DEPARTMENT							
4002 INFO. TECHNOLOGY DIVISION							
PERSONNEL SERVICES							
419.10-01	REGULAR	215,039	169,330	186,307	197,898	197,898	202,820
419.15-01	FICA	16,216	12,412	14,252	15,138	15,138	15,515
419.15-02	PERS	62,361	42,704	56,358	62,042	62,042	63,584
419.15-03	INSURANCE BENEFITS	83,585	64,474	67,260	70,703	70,703	70,740
419.15-04	WORKERS' COMPENSATION	382	299	399	420	420	429
	TOTAL PERSONNEL SERVICES	377,583	289,219	324,576	346,201	346,201	353,088
	TOTAL FULL-TIME EQUIVALENT (FTE)	3.500	2.850	3.500	2.800	2.800	2.800
MATERIALS & SERVICES							
419.20-01	SUPPLIES	5,473	5,594	7,000	5,500	5,500	5,500
419.21-13	IT REPAIR & MAINT.	1,129	2,351	5,500	5,500	5,500	5,500
419.22-12	SOFTWARE	347	-	5,000	2,500	2,500	2,500
419.22-23	<\$5000 INFO TECHNOLOGY	3,255	4,712	5,500	5,500	5,500	5,500
419.22-27	<\$5000 EQUIPMENT	-	-	5,000	5,000	5,000	5,000
419.23-08	INSURANCE PREMIUMS	4,891	6,226	7,782	8,307	7,766	7,766
419.30-05	TRAINING & TRAVEL	3,498	1,842	10,000	5,000	5,000	5,000
419.35-01	MAINTENANCE AGREEMENTS	54,625	24,478	123,550	130,000	130,000	130,000
419.35-06	SOFTWARE LICENSE/MAINT	142,433	116,757	146,600	218,800	218,800	218,800
419.36-01	CONTRACTED SERVICES	93,164	84,552	82,780	84,914	84,828	84,828
	TOTAL MATERIALS & SERVICES	308,815	246,512	398,712	471,021	470,394	470,394
CAPITAL OUTLAY							
419.60-01	EQUIPMENT	10,616	19,139	20,000	20,000	20,000	20,000
419.60-02	COMPUTER HARDWARE	69,448	57,341	40,000	40,000	40,000	40,000
	TOTAL CAPITAL OUTLAY	80,064	76,480	60,000	60,000	60,000	60,000
	4002 INFO. TECHNOLOGY DIV. TOTAL	766,462	612,211	783,288	877,222	876,595	883,482

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
5000 COUNTY COUNSEL DEPARTMENT							
PERSONNEL SERVICES							
415.10-01	REGULAR	382,485	397,441	394,870	355,959	355,959	373,084
415.15-01	FICA	28,945	29,791	30,207	27,232	27,232	28,541
415.15-02	PERS	110,921	113,204	119,448	111,594	111,594	116,962
415.15-03	INSURANCE BENEFITS	99,188	96,935	101,283	81,375	81,375	99,313
415.15-04	WORKERS' COMPENSATION	712	734	1,014	897	897	937
	TOTAL PERSONNEL SERVICES	<u>622,251</u>	<u>638,105</u>	<u>646,822</u>	<u>577,057</u>	<u>577,057</u>	<u>618,837</u>
	TOTAL FULL-TIME EQUIVALENT (FTE)	4.650	4.650	4.650	3.550	3.550	3.900
MATERIALS & SERVICES							
415.20-01	SUPPLIES	4,330	4,016	6,000	6,200	6,200	6,200
415.22-23	<\$5000 INFO TECHNOLOGY	5,502	7,320	5,000	5,160	5,160	5,160
415.23-08	INSURANCE PREMIUMS	2,373	2,632	3,290	3,661	3,423	3,423
415.24-02	SAFETY COMMITTEE	9,716	10,917	10,000	10,300	10,300	10,300
415.30-05	TRAINING & TRAVEL	4,259	2,346	8,400	8,650	8,650	8,650
415.35-06	SOFTWARE LICENSE/MAINT	4,122	5,030	6,659	8,200	8,200	8,200
415.36-01	CONTRACTED SERVICES	154,811	160,879	169,154	175,921	175,882	175,882
	TOTAL MATERIALS & SERVICES	<u>185,113</u>	<u>193,140</u>	<u>208,503</u>	<u>218,092</u>	<u>217,815</u>	<u>217,815</u>
	5000 COUNTY COUNSEL DEPT. TOTAL	<u>807,364</u>	<u>831,245</u>	<u>855,325</u>	<u>795,149</u>	<u>794,872</u>	<u>836,652</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
CLERK'S DEPARTMENT							
6000 RECORDS DIVISION							
PERSONNEL SERVICES							
415.10-01	REGULAR	252,288	260,093	278,331	294,546	244,644	246,318
415.10-02	EXTRA HELP	7,493	3,920	18,000	18,000	18,000	18,000
415.10-03	OVERTIME	35	-	-	-	-	-
415.15-01	FICA	18,962	19,076	22,669	23,910	20,092	20,221
415.15-02	PERS	72,186	78,301	97,368	105,146	89,502	90,028
415.15-03	INSURANCE BENEFITS	80,399	97,109	101,939	108,107	81,922	97,095
415.15-04	WORKERS' COMPENSATION	544	509	746	780	667	671
	TOTAL PERSONNEL SERVICES	<u>431,907</u>	<u>459,008</u>	<u>519,053</u>	<u>550,489</u>	<u>454,827</u>	<u>472,333</u>
	TOTAL FULL-TIME EQUIVALENT (FTE)	5.000	5.000	5.000	5.000	4.000	4.000
MATERIALS & SERVICES							
415.20-01	SUPPLIES	66,068	55,941	69,500	64,500	64,500	64,500
415.22.23	<\$5000 INFO TECHNOLOGY	10,973	12,684	10,000	23,500	23,500	23,500
415.22-27	<\$5000 EQUIPMENT	362	2,207	500	1,000	1,000	1,000
415.22-40	POSTAGE	23,073	14,120	26,700	26,700	26,700	26,700
415.23-08	INSURANCE PREMIUMS	3,666	4,300	5,376	5,991	5,601	5,601
415.24-10	BOARD OF PROPERTY TAX APPEAL	1,962	2,061	3,203	3,466	3,466	3,466
415.30-05	TRAINING & TRAVEL	5,268	7,054	9,100	9,100	9,100	9,100
415.35-06	SOFTWARE LICENSE/MAINT	43,250	45,538	51,269	50,630	50,630	50,630
415.36-01	CONTRACTED SERVICES	70,374	67,468	84,283	100,094	100,032	100,032
	TOTAL MATERIALS & SERVICES	<u>224,996</u>	<u>211,373</u>	<u>259,931</u>	<u>284,981</u>	<u>284,529</u>	<u>284,529</u>
	6000 RECORDS DIVISION TOTAL	<u>656,903</u>	<u>670,381</u>	<u>778,984</u>	<u>835,470</u>	<u>739,356</u>	<u>756,862</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
DISTRICT ATTORNEY'S DEPARTMENT							
7000 PROSECUTION DIVISION							
PERSONNEL SERVICES							
412.10-01	REGULAR	686,289	816,345	-	862,110	862,110	862,224
412.15-01	FICA	51,701	61,524	-	65,952	65,952	65,960
412.15-02	PERS	202,797	250,031	-	306,071	306,071	306,112
412.15-03	INSURANCE BENEFITS	172,045	155,833	-	245,433	220,727	220,729
412.15-04	WORKERS' COMPENSATION	1,212	1,397	-	1,997	1,997	1,997
	TOTAL PERSONNEL SERVICES	1,114,044	1,285,130	-	1,481,563	1,456,857	1,457,022
	TOTAL FULL-TIME EQUIVALENT (FTE)	13.500	13.500	-	10.750	10.750	10.750
MATERIALS & SERVICES							
412.20-01	SUPPLIES	3,651	3,816	-	6,000	6,000	6,000
412.22-23	<\$5000 INFO TECHNOLOGY	-	11,010	-	1,000	1,000	1,000
412.23-08	INSURANCE PREMIUMS	7,198	7,945	-	8,641	8,077	8,077
412.30-05	TRAINING & TRAVEL	21,632	18,587	-	20,000	20,000	20,000
412.31-14	EVIDENCE/TRIAL EXPENSE	29,372	27,169	-	30,000	30,000	30,000
412.32-13	VEHICLE EXPENSE	862	1,685	-	3,750	3,750	3,750
412.35-06	SOFTWARE LICENSE/MAINT	13,657	10,950	-	10,950	10,950	10,950
412.36-01	CONTRACTED SERVICES	113,848	73,161	-	186,634	186,543	186,543
	TOTAL MATERIALS & SERVICES	190,220	154,323	-	266,975	266,320	266,320
	7000 PROSECUTION DIVISION TOTAL	1,304,264	1,439,453	-	1,748,538	1,723,177	1,723,342

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
DISTRICT ATTORNEY'S DEPARTMENT							
7003 MEDICAL EXAMINER DIVISION							
PERSONNEL SERVICES							
441.10-01	REGULAR	113,948	123,600	123,912	124,626	124,626	125,586
441.10-03	OVERTIME	-	-	2,000	2,000	2,000	2,000
441.10-05	SHIFT DIFFERENTIAL/ON CALL	5,179	5,559	5,400	5,400	5,400	5,400
441.15-01	FICA	8,992	9,815	10,046	10,100	10,100	10,173
441.15-02	PERS	38,486	43,609	45,011	46,545	46,545	46,889
441.15-03	INSURANCE BENEFITS	28,675	25,692	32,609	33,452	33,452	34,233
441.15-04	WORKERS' COMPENSATION	2,448	2,658	4,392	4,393	4,393	4,750
	TOTAL PERSONNEL SERVICES	<u>197,728</u>	<u>210,933</u>	<u>223,370</u>	<u>226,516</u>	<u>226,516</u>	<u>229,031</u>
	TOTAL FULL-TIME EQUIVALENT (FTE)	1.500	1.500	1.500	1.500	1.500	1.500
MATERIALS & SERVICES							
441.20-01	SUPPLIES	4,385	2,428	2,174	2,174	2,174	2,174
441.22-02	TELE, POSTAGE, COPIES & ETC.	1,083	1,055	1,080	1,080	1,080	1,080
441.22-27	<\$5000 EQUIPMENT	3,191	-	-	-	-	-
441.23-08	INSURANCE PREMIUMS	1,546	1,663	2,080	1,989	1,860	1,860
441.30-05	TRAINING & TRAVEL	2,219	6,781	6,500	6,500	6,500	6,500
441.36-01	CONTRACTED SERVICES	7,236	11,839	17,154	18,571	18,550	18,550
	TOTAL MATERIALS & SERVICES	<u>19,660</u>	<u>23,766</u>	<u>28,988</u>	<u>30,314</u>	<u>30,164</u>	<u>30,164</u>
	7003 MEDICAL EXAMINER DIV. TOTAL	<u>217,388</u>	<u>234,699</u>	<u>252,358</u>	<u>256,830</u>	<u>256,680</u>	<u>259,195</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
DISTRICT ATTORNEY'S DEPARTMENT							
7005 SUPPORT ENFORCEMENT DIVISION							
PERSONNEL SERVICES							
441.10-01	REGULAR	101,164	112,920	117,444	120,504	120,504	120,504
441.10-02	EXTRA HELP	7,249	8,588	10,000	10,000	10,000	10,000
441.15-01	FICA	7,872	9,067	9,749	9,984	9,984	9,984
441.15-02	PERS	35,326	40,591	46,524	48,318	48,318	48,318
441.15-03	INSURANCE BENEFITS	35,165	27,250	36,326	38,793	38,793	38,793
441.15-04	WORKERS' COMPENSATION	220	236	312	319	319	319
	TOTAL PERSONNEL SERVICES	<u>186,996</u>	<u>198,652</u>	<u>220,355</u>	<u>227,918</u>	<u>227,918</u>	<u>227,918</u>
	TOTAL FULL-TIME EQUIVALENT (FTE)	2.000	2.000	2.000	2.000	2.000	2.000
MATERIALS & SERVICES							
441.20-01	SUPPLIES	1,595	1,678	2,500	2,500	2,500	2,500
441.22-23	<\$5000 INFO TECHNOLOGY	-	6,043	-	-	-	-
441.23-08	INSURANCE PREMIUMS	1,022	1,132	1,415	1,578	1,475	1,475
441.29-03	TELEPHONE	-	-	500	500	500	500
441.30-05	TRAINING & TRAVEL	696	1,739	1,900	1,900	1,900	1,900
441.36-01	CONTRACTED SERVICES	<u>8,788</u>	<u>9,431</u>	<u>10,670</u>	<u>13,421</u>	<u>13,405</u>	<u>13,405</u>
	TOTAL MATERIALS & SERVICES	12,101	20,023	16,985	19,899	19,780	19,780
	7005 SUPPORT ENFORCEMENT DIV. TOTAL	<u>199,097</u>	<u>218,675</u>	<u>237,340</u>	<u>247,817</u>	<u>247,698</u>	<u>247,698</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
9900 MISCELLANEOUS DEPARTMENT							
PERSONNEL SERVICES							
415.15-06	UNEMPLOYMENT	-	4,890	75,000	75,000	138,000	138,000
	TOTAL PERSONNEL SERVICES	-	4,890	75,000	75,000	138,000	138,000
	TOTAL FULL-TIME EQUIVALENT (FTE)	-	-	-	-	-	-
MATERIALS & SERVICES							
415.22-01	OTHER EXPENSE	3,576	9,535	100,000	100,000	100,000	100,000
415.22-03	LAND SALE EXPENSE	74,908	28,902	10,000	30,000	30,000	30,000
415.22-10	SETTLEMENTS	-	-	50,000	50,000	50,000	50,000
415.22-18	AUDIT FILING FEE	-	800	400	500	500	500
415.22-26	<\$5000 EQUIPMENT/COURT SECURITY	2,229	21,441	40,000	185,000	185,000	185,000
415.22-27	<\$5000 EQUIPMENT	-	78	-	-	-	-
415.22-40	POSTAGE	44,680	42,842	52,000	54,000	54,000	54,000
415.23-01	AUDITING & ACCOUNTING	40,500	73,500	70,000	80,000	80,000	80,000
415.23-05	BONDS	100	100	100	115	115	115
415.23-08	INSURANCE PREMIUMS	64,211	82,924	103,655	121,039	113,146	113,146
415.23-16	INSURANCE DEDUCTIBLES	203,656	196,188	350,000	350,000	350,000	350,000
415.24-03	BUDGET COMMITTEE	87	71	100	100	100	100
415.29-03	TELEPHONE	92,751	97,166	105,550	107,600	107,600	107,600
415.31-13	NOTICES & REPORTS	16,390	19,810	20,000	20,000	20,000	20,000
415.34-16	DOI-GEOLOGICAL SURVEY	13,110	13,585	13,890	14,280	14,280	14,280
415.36-01	CONTRACTED SERVICES	55,368	49,224	76,182	46,294	47,529	47,529
	TOTAL MATERIALS & SERVICES	611,566	636,166	991,877	1,158,928	1,152,270	1,152,270
CAPITAL OUTLAY							
415.60-01	EQUIPMENT	11,033	13,500	-	-	-	-
415.60-11	MAJOR REPAIR & IMPROVE.	48,128	12,335	45,000	50,000	50,000	50,000
415.60-16	>\$5000 EQUIPMENT/COURT SECURITY	45,986	45,883	245,000	215,000	215,000	215,000
	TOTAL CAPITAL OUTLAY	105,147	71,718	290,000	265,000	265,000	265,000

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
	TRANSFERS & OTHER						
415.90-02	ANIMAL CONTROL FUND	269,343	272,750	253,163	224,687	224,687	228,432
415.90-11	COMMUNITY CORRECTIONS	-	-	-	-	402,573	515,361
415.90-15	CRIME VICTIMS ASST FUND	119,188	132,163	111,390	216,455	120,358	120,358
415.90-16	911/DISPATCH FUND	527,772	775,200	546,945	-	-	-
415.90-44	PUBLIC SAFETY FUND	-	-	5,413,822	-	-	-
415.95-01	PAYMENT OF ADVANCED TAXES	19,877	22,698	25,000	25,000	25,000	25,000
	TOTAL TRANSFERS & OTHER	<u>936,180</u>	<u>1,202,811</u>	<u>6,350,320</u>	<u>466,142</u>	<u>772,618</u>	<u>889,151</u>
	CONTINGENCIES & UNAPPRO.						
699.99-96	OPERATING CONTINGENCY	-	-	3,205,099	3,000,000	2,779,581	2,967,718
699.99-99	ENDING FUND BALANCE	<u>5,271,155</u>	<u>5,986,924</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL CONTINGENCIES & UNAPPRO.	<u>5,271,155</u>	<u>5,986,924</u>	<u>3,205,099</u>	<u>3,000,000</u>	<u>2,779,581</u>	<u>2,967,718</u>
	9900 MISCELLANEOUS DEPT. TOTAL	<u>6,924,048</u>	<u>7,902,509</u>	<u>10,912,296</u>	<u>4,965,070</u>	<u>5,107,469</u>	<u>5,412,139</u>
	GENERAL FUND 001 FUND TOTAL	<u>27,099,928</u>	<u>30,722,739</u>	<u>26,728,994</u>	<u>30,414,184</u>	<u>29,262,410</u>	<u>29,623,633</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
ANIMAL CONTROL FUND 002							
301.00-00	BEGINNING BALANCE	114,936	154,296	116,079	141,697	141,697	141,697
322.07-00	ANIMAL LICENSE FEES	18,410	16,823	16,000	18,000	18,000	18,000
341.13-00	SERVICES TO COUNTY DEPARTMENTS	2,500	2,863	3,000	3,000	3,000	3,000
345.05-00	ANIMAL CONTROL & SHELTER	64,334	59,550	61,000	41,500	41,500	41,500
345.05-01	SPAY/NEUTER PROGRAM	27,465	57,371	60,000	60,000	60,000	60,000
360.01-00	MISCELLANEOUS	-	30	-	-	-	-
361.00-00	INTEREST EARNINGS	2,706	5,359	2,000	2,000	2,000	2,000
367.00-00	DONATIONS	30,176	29,440	15,000	15,000	15,000	15,000
392.01-00	GENERAL FUND	269,343	272,750	253,163	224,687	224,687	228,432
ANIMAL CONTROL FUND 002 TOTAL RESOURCES		529,870	598,482	526,242	505,884	505,884	509,629

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
2600 ANIMAL CONTROL DEPARTMENT							
PERSONNEL SERVICES							
429.10-01	REGULAR	151,562	157,302	165,886	150,216	150,216	151,710
429.10-03	OVERTIME	2,705	3,087	4,400	4,400	4,400	4,400
429.10-04	HOLIDAY PAY	3,016	3,512	2,750	2,750	2,750	2,750
429.10-07	MISC. INCOME	2,799	2,805	3,050	2,100	2,100	2,100
429.15-01	FICA	12,246	12,680	13,473	12,202	12,202	12,315
429.15-02	PERS	47,636	51,440	58,690	54,959	54,959	55,468
429.15-03	INSURANCE BENEFITS	54,996	48,859	59,891	59,773	59,773	62,108
429.15-04	WORKERS' COMPENSATION	1,605	2,011	3,135	2,846	2,846	2,871
	TOTAL PERSONNEL SERVICES	<u>276,565</u>	<u>281,696</u>	<u>311,275</u>	<u>289,246</u>	<u>289,246</u>	<u>293,722</u>
	TOTAL FULL-TIME EQUIVALENT (FTE)	3.000	3.000	3.000	3.000	3.000	3.000
MATERIALS & SERVICES							
429.20-04	SUPPLIES: EUTHANASIA	-	820	1,500	1,500	1,500	1,500
429.20-05	SUPPLIES: DOG LICENSE	3,745	5,105	5,000	5,000	5,000	5,000
429.22-01	OTHER EXPENSE	20,940	41,321	35,000	35,000	35,000	35,000
429.22-02	CLERK LICENSING FEES	2,500	2,863	3,000	3,000	3,000	3,000
429.22-27	<\$5000 EQUIPMENT	2,968	-	2,310	-	-	-
429.29-02	ELECTRICITY	9,200	8,476	10,000	10,000	10,000	10,000
429.29-03	TELEPHONE	2,756	2,171	3,595	3,865	3,865	3,865
429.30-05	TRAINING & TRAVEL	1,036	1,584	2,000	2,000	2,000	2,000
429.32-13	VEHICLE EXPENSE	14,995	12,053	20,000	20,000	20,000	20,000
429.33-29	SPAY/NEUTER PROGRAM	30,592	35,784	60,000	60,000	60,000	60,000
429.35-01	MAINTENANCE AGREEMENTS	117	75	271	390	390	390
429.35-06	SOFTWARE LICENSE/MAINT	-	-	4,150	150	150	150
429.36-01	CONTRACTED SERVICES	10,159	11,241	37,925	75,733	75,733	75,002
	TOTAL MATERIALS & SERVICES	<u>99,008</u>	<u>121,493</u>	<u>184,751</u>	<u>216,638</u>	<u>216,638</u>	<u>215,907</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
	CAPITAL OUTLAY						
429.60-01	EQUIPMENT	-	-	15,000	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	15,000	-	-	-
	CONTINGENCIES & UNAPPRO.						
699.99-96	OPERATING CONTINGENCY	-	-	15,216	-	-	-
699.99-99	ENDING FUND BALANCE	154,297	195,293	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	154,297	195,293	15,216	-	-	-
	2600 ANIMAL CONTROL TOTAL	<u>529,870</u>	<u>598,482</u>	<u>526,242</u>	<u>505,884</u>	<u>505,884</u>	<u>509,629</u>
	ANIMAL CONTROL FUND 002						
	FUND TOTAL	<u>529,870</u>	<u>598,482</u>	<u>526,242</u>	<u>505,884</u>	<u>505,884</u>	<u>509,629</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
PUBLIC WORKS FUND 003							
WORKING CAPITAL							
301.00-00	BEGINNING BALANCE	7,680,007	8,521,536	8,306,619	8,824,630	8,415,944	8,970,243
301.01-00	INVENTORIES	<u>386,881</u>	<u>384,895</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL WORKING CAPITAL	8,066,888	8,906,431	8,306,619	8,824,630	8,415,944	8,970,243
LICENSES, FEES , PERMITS							
322.08-00	STREET & ROAD PERMITS	<u>59,352</u>	<u>57,243</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
	TOTAL LICENSES, FEES , PERMITS	59,352	57,243	50,000	50,000	50,000	50,000
FEDERAL OPERATING GRANTS							
331.03-01	HS-DISASTER GRT/PBLC ASST	<u>-</u>	<u>-</u>	<u>500,000</u>	<u>800,000</u>	<u>800,000</u>	<u>800,000</u>
	TOTAL FEDERAL OPERATING GRANTS	-	-	500,000	800,000	800,000	800,000
FEDERAL SHARED REVENUE							
332.07-00	COOS BAY WAGON ROAD	165,508	219,604	150,000	150,000	150,000	150,000
332.09-00	FEDERAL FOREST RECEIPTS	<u>139,829</u>	<u>44,679</u>	<u>136,269</u>	<u>136,269</u>	<u>50,000</u>	<u>50,000</u>
	TOTAL FEDERAL SHARED REVENUE	305,337	264,283	286,269	286,269	200,000	200,000
STATE OPERATING GRANTS							
334.03-01	FEDERAL STP EXCHANGE	<u>513,648</u>	<u>1,253,222</u>	<u>624,378</u>	<u>631,475</u>	<u>631,475</u>	<u>631,475</u>
	TOTAL STATE OPERATING GRANTS	513,648	1,253,222	624,378	631,475	631,475	631,475
STATE SHARED REVENUE							
335.05-00	MOTOR VEHICLE FUEL TAXES	<u>6,399,453</u>	<u>6,448,750</u>	<u>6,377,588</u>	<u>6,428,255</u>	<u>6,428,255</u>	<u>6,428,255</u>
	TOTAL STATE SHARED REVENUE	6,399,453	6,448,750	6,377,588	6,428,255	6,428,255	6,428,255

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
CHARGES FOR SERVICES							
337.03-02	LOCAL GOVERN. GRANTS	17,584	-	-	-	-	-
343.05-02	WORK FOR COUNTY DEPTS.	1,436,119	1,410,165	1,400,000	1,400,000	1,400,000	1,400,000
343.05-03	WORK FOR OUTSIDE AGENCIES	4,516	4,775	6,000	6,000	6,000	6,000
	TOTAL CHARGES FOR SERVICES	<u>1,458,219</u>	<u>1,414,940</u>	<u>1,406,000</u>	<u>1,406,000</u>	<u>1,406,000</u>	<u>1,406,000</u>
MISCELLANEOUS REVENUE							
360.01-00	MISCELLANEOUS	11,951	88,380	5,000	5,000	5,000	5,000
361.00-00	INTEREST EARNINGS	168,458	321,516	50,000	50,000	100,000	100,000
	TOTAL MISCELLANEOUS REVENUE	<u>180,409</u>	<u>409,896</u>	<u>55,000</u>	<u>55,000</u>	<u>105,000</u>	<u>105,000</u>
RENTS & ROYALTIES							
362.00-00	RENTS & ROYALTIES	2,250	1,500	-	-	-	-
	TOTAL RENTS & ROYALTIES	<u>2,250</u>	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SALE OF ASSETS							
391.01-01	FIXED ASSETS	-	413,664	-	-	-	-
391.01-04	INVENTORY	3,138	5,693	-	-	-	-
	TOTAL SALE OF ASSETS	<u>3,138</u>	<u>419,357</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
PUBLIC WORKS FUND 003							
TOTAL RESOURCES		<u>16,988,694</u>	<u>19,175,622</u>	<u>17,605,854</u>	<u>18,481,629</u>	<u>18,036,674</u>	<u>18,590,973</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
SURVEYORS DEPARTMENT							
1902 ROAD SURVEY DIVISION							
PERSONNEL SERVICES							
431.10-01	REGULAR	30,519	24,992	30,006	31,849	29,164	29,164
431.15-01	FICA	2,297	1,912	2,297	2,436	2,231	2,231
431.15-02	PERS	8,228	7,560	9,220	10,127	9,143	9,143
431.15-03	INSURANCE BENEFITS	10,246	8,824	11,040	11,685	10,390	10,390
431.15-04	WORKERS' COMPENSATION	225	200	344	366	360	360
	TOTAL PERSONNEL SERVICES	51,515	43,488	52,907	56,463	51,288	51,288
	TOTAL FULL-TIME EQUIVALENT (FTE)	0.520	0.450	0.450	0.530	0.480	0.480
MATERIALS & SERVICES							
431.20-01	SUPPLIES	357	1,478	1,000	1,000	1,000	1,000
431.22-23	<\$5000 INFO TECHNOLOGY	-	1,370	-	-	-	-
431.23-08	INSURANCE PREMIUMS	256	244	305	397	371	371
431.32-13	VEHICLE EXPENSE	1,477	150	2,000	2,000	2,000	2,000
431.36-01	CONTRACTED SERVICES	835	903	1,081	1,493	1,488	1,488
	TOTAL MATERIALS & SERVICES	2,925	4,145	4,386	4,890	4,859	4,859
1902 ROAD SURVEY DIVISION TOTAL		54,440	47,633	57,293	61,353	56,147	56,147

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
ROAD DEPARTMENT							
2700 ROAD MAINTENANCE DIVISION							
PERSONNEL SERVICES							
431.10-01	REGULAR	1,291,783	1,271,056	1,550,833	1,604,200	1,604,200	1,608,551
431.10-02	EXTRA HELP	7,451	7,920	7,500	-	-	-
431.10-03	OVERTIME	91,084	74,419	80,000	80,000	80,000	80,000
431.10-07	MISC. INCOME	4,200	4,000	5,000	6,600	6,600	6,600
431.15-01	FICA	106,451	103,141	125,711	129,797	129,797	129,679
431.15-02	PERS	400,761	395,817	515,251	549,031	549,031	550,710
431.15-03	INSURANCE BENEFITS	467,727	458,018	544,333	563,994	563,994	566,360
431.15-04	WORKERS' COMPENSATION	54,025	52,718	112,864	116,814	116,814	113,094
	TOTAL PERSONNEL SERVICES	<u>2,423,482</u>	<u>2,367,089</u>	<u>2,941,492</u>	<u>3,050,436</u>	<u>3,050,436</u>	<u>3,054,994</u>
	TOTAL FULL-TIME EQUIVALENT (FTE)	26.944	26.194	26.194	25.190	25.190	25.090
MATERIALS & SERVICES							
431.20-01	SUPPLIES	903,200	1,009,647	1,423,662	1,166,859	1,172,034	1,161,210
431.22-01	OTHER EXPENSE	1,046,899	1,180,415	1,200,000	1,550,000	1,550,000	1,550,000
431.22-23	<\$5000 INFO TECHNOLOGY	-	-	-	5,000	5,000	5,000
431.22-27	<\$5000 EQUIPMENT	5,188	7,788	5,000	5,000	5,000	5,000
431.22-30	ASPHALT	432,999	270,400	470,000	-	-	-
431.23-08	INSURANCE PREMIUMS	46,402	53,640	67,050	69,201	64,689	64,689
431.29-03	UTILITIES	19,081	18,292	30,000	25,000	25,000	25,000
431.30-05	TRAINING & TRAVEL	9,404	6,020	12,500	12,500	12,500	12,500
431.36-01	CONTRACTED SERVICES	479,360	320,507	692,898	668,503	667,780	667,780
431.36-19	ENGINEERING	20,220	11,341	50,000	50,000	50,000	50,000
	TOTAL MATERIALS & SERVICES	<u>2,962,753</u>	<u>2,878,050</u>	<u>3,951,110</u>	<u>3,552,063</u>	<u>3,552,003</u>	<u>3,541,179</u>
	2700 ROAD MAINTENANCE DIV. TOTAL	<u>5,386,235</u>	<u>5,245,139</u>	<u>6,892,602</u>	<u>6,602,499</u>	<u>6,602,439</u>	<u>6,596,173</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
ROAD DEPARTMENT							
2702 FLEET SERVICES DIVISION							
PERSONNEL SERVICES							
431.10-01	REGULAR	241,739	291,164	313,005	326,472	326,472	326,506
431.10-03	OVERTIME	24,221	12,572	15,000	15,000	15,000	15,000
431.10-07	MISC INCOME	600	800	1,000	1,200	1,200	1,200
431.15-01	FICA	20,296	23,064	25,170	26,199	26,199	26,216
431.15-02	PERS	77,721	88,238	105,756	113,207	113,207	113,301
431.15-03	INSURANCE BENEFITS	76,377	93,462	99,747	103,763	103,763	103,763
431.15-04	WORKERS' COMPENSATION	4,084	4,800	10,050	10,415	10,415	9,734
	TOTAL PERSONNEL SERVICES	<u>445,038</u>	<u>514,100</u>	<u>569,728</u>	<u>596,256</u>	<u>596,256</u>	<u>595,720</u>
	TOTAL FULL-TIME EQUIVALENT (FTE)	3.582	4.582	4.582	4.580	4.580	4.580
MATERIALS & SERVICES							
431.20-01	SUPPLIES	469,505	494,168	450,000	450,000	450,000	450,000
431.22-27	<\$5000 EQUIPMENT	-	464	2,500	2,500	2,500	2,500
431.23-08	INSURANCE PREMIUMS	27,254	29,205	36,506	33,290	31,120	31,120
431.29-01	FUEL	618,565	392,333	500,000	438,150	438,150	438,150
431.29-03	UTILITIES	14,816	12,737	17,000	17,000	17,000	17,000
431.30-05	TRAINING & TRAVEL	-	-	800	800	800	800
431.36-01	CONTRACTED SERVICES	23,611	28,852	62,706	59,427	59,079	59,079
	TOTAL MATERIALS & SERVICES	<u>1,153,751</u>	<u>957,759</u>	<u>1,069,512</u>	<u>1,001,167</u>	<u>998,649</u>	<u>998,649</u>
CAPITAL OUTLAY							
431.60-11	MAJOR REPAIR & IMPROVEMENT	-	60,043	50,000	50,000	50,000	50,000
	TOTAL CAPITAL OUTLAY	-	60,043	50,000	50,000	50,000	50,000
	2702 FLEET SERVICES DIVISION TOTAL	<u>1,598,789</u>	<u>1,531,902</u>	<u>1,689,240</u>	<u>1,647,423</u>	<u>1,644,905</u>	<u>1,644,369</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
ROAD DEPARTMENT							
2703 CAPITAL PROJECTS DIVISION							
MATERIALS & SERVICES							
431.33-06	STP EXCHANGE (DOT)	598,625	-	-	-	-	-
431.36-01	CONTRACTED SERVICES	111,184	857,076	1,878,520	3,298,680	2,861,509	3,772,610
431.36-19	ENGINEERING	-	1,718	100,000	100,000	100,000	100,000
	TOTAL MATERIALS & SERVICES	<u>709,809</u>	<u>858,794</u>	<u>1,978,520</u>	<u>3,398,680</u>	<u>2,961,509</u>	<u>3,872,610</u>
CAPITAL OUTLAY							
431.60-01	EQUIPMENT	257,789	583,961	403,622	180,000	180,000	180,000
431.65-27	STBG EXCHANGE	-	566,315	624,378	631,475	631,475	631,475
	TOTAL CAPITAL OUTLAY	<u>257,789</u>	<u>1,150,276</u>	<u>1,028,000</u>	<u>811,475</u>	<u>811,475</u>	<u>811,475</u>
DEBT SERVICE							
431.80-35	PAVER	75,198	75,198	75,199	75,199	75,199	75,199
	TOTAL DEBT SERVICE	<u>75,198</u>	<u>75,198</u>	<u>75,199</u>	<u>75,199</u>	<u>75,199</u>	<u>75,199</u>
	2703 CAPITAL PROJECTS DIV. TOTAL	<u>1,042,796</u>	<u>2,084,268</u>	<u>3,081,719</u>	<u>4,285,354</u>	<u>3,848,183</u>	<u>4,759,284</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
9911 ROAD MISCELLANEOUS							
CONTINGENCIES & UNAPPRO.							
699.99-96	OPERATING CONTINGENCY	-	-	2,640,878	2,772,244	2,772,244	2,772,244
699.99-98	UNAPPROPRIATED BALANCE	-	-	3,244,122	3,112,756	3,112,756	2,762,756
699.99-99	ENDING FUND BALANCE	<u>8,906,434</u>	<u>10,266,680</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL CONTINGENCIES & UNAPPRO.	8,906,434	10,266,680	5,885,000	5,885,000	5,885,000	5,535,000
9911 ROAD MISCELLANEOUS TOTAL		<u>8,906,434</u>	<u>10,266,680</u>	<u>5,885,000</u>	<u>5,885,000</u>	<u>5,885,000</u>	<u>5,535,000</u>
PUBLIC WORKS FUND 003							
FUND TOTAL		<u>16,988,694</u>	<u>19,175,622</u>	<u>17,605,854</u>	<u>18,481,629</u>	<u>18,036,674</u>	<u>18,590,973</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
PUBLIC HEALTH FUND 005							
WORKING CAPITAL							
301.00-00	BEGINNING BALANCE	2,558,130	2,743,899	2,600,000	2,800,000	2,800,000	2,800,000
	TOTAL WORKING CAPITAL	2,558,130	2,743,899	2,600,000	2,800,000	2,800,000	2,800,000
LICENSES, FEES, PERMITS							
322.05-01	PUBLIC HEALTH FEES	719,251	818,605	785,000	905,000	905,000	955,000
322.05-04	ENVIRONMENTAL SERVICES	26,410	25,657	27,161	246,000	25,000	25,000
322.05-05	ENVIRONMENTAL LICENSE FEES	337,822	352,351	348,507	370,000	370,000	370,000
322.05-06	ONSITE FEES	-	-	-	-	221,000	221,000
	TOTAL LICENSES, FEES, PERMITS	1,083,483	1,196,613	1,160,668	1,521,000	1,521,000	1,571,000
FEDERAL OPERATING GRANTS							
331.05-06	HHS-MEDICAL RESERVE CORP	4,298	8,688	5,000	10,000	10,000	10,000
331.05-10	HHS-MEDICAID TITLE XIX	7,636	7,810	7,636	7,783	7,783	7,783
331.05-16	HHS-MATRNL & CHILD HEALTH	60,623	55,865	53,330	50,622	50,622	50,622
331.05-17	HHS-SUBSTANCE ABUSE PRVTN	120,370	102,906	120,000	116,000	165,501	165,501
331.05-20	HHS-FAMILY PLANNING SVS	14,292	17,709	17,710	17,710	17,710	17,710
331.05-23	EPA-WATER SYS SUPERVISION	6,617	6,842	6,617	7,671	7,671	7,671
331.05-24	EPA-DRNKNG WATER REVOLVING	5,534	7,671	6,617	7,671	7,671	7,671
331.05-25	HHS-IMMUNIZATION GRANTS	146,531	49,156	31,292	31,292	31,292	31,292
331.05-32	HHS-PH EMERG PREPAREDNESS	85,694	86,698	86,698	78,276	78,276	78,276
331.05-38	HHS - BIOTERROR HOSP PRPDNS	-	19,182	-	-	-	-
331.05-39	HHS-CHILDRENS HEALTH INS	87,755	-	-	-	-	-
331.05-43	CDC-PH EMERG RESPONSE	136,581	15,882	-	-	-	-
331.05-46	HS-DISASTER GRT/PBLC ASST	(3,600)	-	-	-	-	-
331.05-47	CDC-ELC	-	306	-	-	-	-
331.05-48	CDC-STD PREVENTION/CONTROL	118,800	94,395	-	-	-	-
331.05-50	CDC-COLLAB TO STRENGTH PH	-	96,159	60,733	60,732	60,732	60,732
331.06-09	USDA-NUTRITION FOR WIC	316,578	318,889	318,083	320,465	320,465	320,465
	TOTAL FEDERAL OPERATING GRANTS	1,107,709	888,158	713,716	708,222	757,723	757,723

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
	STATE OPERATING GRANTS						
334.05-02	STATE SUPPORT	714,061	938,202	1,210,214	1,391,613	1,363,187	1,413,187
334.05-18	OREGON HEALTH PLAN	-	125,275	-	100,000	100,000	100,000
	TOTAL STATE OPERATING GRANTS	714,061	1,063,477	1,210,214	1,491,613	1,463,187	1,513,187
	OTHER OPERATING GRANTS						
337.05-01	PUBLIC HEALTH GANTS	184,942	91,393	50,000	200,000	200,000	200,000
	TOTAL OTHER OPERATING GRANTS	184,942	91,393	50,000	200,000	200,000	200,000
	CHARGES FOR SERVICES						
345.01-00	WORK FOR OUTSIDE AGENCIES	67	-	-	-	-	-
	CHARGES FOR SERVICES	67	-	-	-	-	-
	MISCELLANEOUS REVENUE						
360.01-00	MISCELLANEOUS	19,212	477	1,000	1,000	1,000	1,000
360.02-00	TRAVEL EXPENSE REIMB.	1,540	-	-	-	-	-
361.00-00	INTEREST EARNINGS	69,306	117,100	50,000	100,000	100,000	100,000
	TOTAL MISCELLANEOUS REVENUE	90,058	117,577	51,000	101,000	101,000	101,000
	OTHER SOURCES						
392.21-00	MENTAL HEALTH FUND	-	-	100,000	100,000	100,000	100,000
	TOTAL OTHER SOURCES	-	-	100,000	100,000	100,000	100,000
	PUBLIC HEALTH FUND 005						
	TOTAL RESOURCES	5,738,450	6,101,117	5,885,598	6,921,835	6,942,910	7,042,910

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
1100 PUBLIC HEALTH DEPARTMENT							
PERSONNEL SERVICES							
441.10-01	REGULAR	1,401,999	1,485,621	1,737,272	1,863,816	1,938,792	2,118,250
441.10-02	EXTRA HELP	4,800	7,200	10,000	10,000	10,000	10,000
441.10-03	OVERTIME	858	-	1,000	1,000	1,000	1,000
441.10-07	MISC. INCOME	-	6,250	12,500	12,500	12,750	12,750
441.15-01	FICA	104,886	111,771	134,698	144,378	150,133	163,862
441.15-02	PERS	382,028	418,365	556,936	602,463	626,073	684,724
441.15-03	INSURANCE BENEFITS	420,074	368,875	546,444	600,730	626,039	686,036
441.15-04	WORKERS' COMPENSATION	11,879	13,182	24,606	26,205	30,347	36,205
441.15-06	UNEMPLOYMENT	-	15,181	100,000	100,000	100,000	100,000
	TOTAL PERSONNEL SERVICES	<u>2,326,524</u>	<u>2,426,445</u>	<u>3,123,456</u>	<u>3,361,092</u>	<u>3,495,134</u>	<u>3,812,827</u>
	TOTAL FULL-TIME EQUIVALENT (FTE)	26.400	26.400	26.400	26.650	27.650	29.650
MATERIALS & SERVICES							
441.20-01	SUPPLIES	156,888	203,995	150,000	175,000	175,000	200,000
441.22-15	PERMITS/RENT	4,016	5,846	5,000	44,000	44,000	50,000
441.22-23	<\$5000 INFO TECHNOLOGY	14,886	8,778	10,000	10,000	10,000	10,000
441.22-27	<\$5000 EQUIPMENT	23,835	9,648	10,000	10,000	10,000	10,000
441.22-38	EMERGENCY RESPONSE	-	-	100,000	100,000	100,000	100,000
441.22-40	POSTAGE	2,777	4,650	4,000	1,000	1,000	1,000
441.23-08	INSURANCE PREMIUMS	14,771	16,162	20,204	21,163	19,783	19,783
441.25-04	MEDICARE ADMIN CLAIMS	1,368	33,188	45,000	30,000	30,000	30,000
441.25-07	PUBLIC HEALTH-TITLE XIX	130,756	229,125	181,500	216,000	216,000	216,000
441.29-03	TELEPHONE	14,498	14,205	15,000	16,000	16,000	16,000
441.30-05	TRAINING & TRAVEL	27,235	39,439	30,000	45,000	45,000	50,000
441.30-18	MEETING EXPENSE	-	2,026	5,000	5,000	5,000	5,000
441.33-05	PUBLIC HEALTH GRANTS	14,500	69,528	50,000	100,000	100,000	100,000
441.35-06	SOFTWARE LICENSE/MAINT	5,151	24,658	10,000	11,700	11,700	16,700
441.36-01	CONTRACTED SERVICES	257,343	222,285	398,903	591,114	640,893	640,893
	TOTAL MATERIALS & SERVICES	<u>668,024</u>	<u>883,533</u>	<u>1,034,607</u>	<u>1,375,977</u>	<u>1,424,376</u>	<u>1,465,376</u>
CAPITAL OUTLAY							
441.60-01	EQUIPMENT	-	-	-	-	-	100,000
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	100,000

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
	TRANSFERS & OTHER						
441.90-08	MENTAL HEALTH FUND	-	-	100,000	100,000	100,000	100,000
	TOTAL TRANSFERS & OTHER	-	-	100,000	100,000	100,000	100,000
	CONTINGENCIES & UNAPPRO.						
699.99-96	OPERATING CONTINGENCY	-	-	882,840	1,038,275	1,041,437	1,056,437
699.99-98	UNAPPROPRIATED BALANCE	-	-	744,695	1,046,491	881,963	508,270
699.99-99	ENDING FUND BALANCE	2,743,902	2,791,139	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	2,743,902	2,791,139	1,627,535	2,084,766	1,923,400	1,564,707
	1100 HEALTH DIVISION TOTAL	5,738,450	6,101,117	5,885,598	6,921,835	6,942,910	7,042,910
	PUBLIC HEALTH FUND 005 FUND TOTAL	5,738,450	6,101,117	5,885,598	6,921,835	6,942,910	7,042,910

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
COMMUNITY DEVELOPMENT FUND 006							
301.00-00	BEGINNING BALANCE	-	753,221	775,000	875,000	875,000	875,000
322.01-04	PLANNING FEES	292,893	301,887	305,000	280,000	280,000	280,000
322.01-10	ELECTRICAL PERMITS	164,694	207,089	204,000	201,000	201,000	201,000
322.01-11	MANUFACTURED DWELL PERMIT	16,159	19,115	20,500	17,000	17,000	17,000
322.01-12	PLUMBING PERMITS	170,789	124,422	120,000	122,000	122,000	122,000
322.01-13	STRUCTURAL PERMITS	497,450	938,148	879,500	700,000	700,000	700,000
322.01-14	COMMUNITY DEVELOPMENT	31,034	67,557	57,500	65,000	65,000	65,000
331.01-04	DLCD-TECHNICAL ASSISTANCE	-	15,000	5,000	5,000	5,000	5,000
334.01-10	DLCD-GRANT YOUNG MEMORIAL	-	5,000	-	5,000	5,000	5,000
337.01-02	LOCAL GOVERN. GRANTS	-	-	30,000	30,000	30,000	30,000
341.13-00	SERVICES TO COUNTY DEPTS.	457,456	1,600	155,000	167,260	137,260	137,260
341.14-00	SERVICES TO OUTSIDE	353,410	71,912	-	5,000	5,000	5,000
353.00-00	FINES: CODE ENFORCEMENT	1,220	2,707	5,000	8,000	8,000	8,000
360.01-00	MISCELLANEOUS	312	762	-	400	400	400
361.00-00	INTEREST EARNINGS	14,211	32,424	26,600	26,600	26,600	26,600
COMMUNITY DEVELOPMENT FUND 006 TOTAL RESOURCES		1,999,628	2,540,844	2,583,100	2,507,260	2,477,260	2,477,260

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
1500 PLANNING DEPARTMENT							
PERSONNEL SERVICES							
419.10-01	REGULAR	238,784	193,494	282,035	199,036	199,036	200,847
419.15-01	FICA	17,439	14,240	21,576	15,225	15,225	15,364
419.15-02	PERS	68,583	55,885	88,082	64,351	64,351	64,919
419.15-03	INSURANCE BENEFITS	81,800	63,715	117,988	77,567	77,567	77,580
419.15-04	WORKERS' COMPENSATION	634	389	2,494	1,848	1,848	1,851
	TOTAL PERSONNEL SERVICES	<u>407,240</u>	<u>327,723</u>	<u>512,175</u>	<u>358,027</u>	<u>358,027</u>	<u>360,561</u>
	TOTAL FULL-TIME EQUIVALENT (FTE)	5.500	5.300	4.300	3.300	3.300	3.300
MATERIALS & SERVICES							
419.20-01	SUPPLIES	954	1,689	2,600	2,600	2,600	2,600
419.22-02	TELE, POSTAGE, COPIES & ETC	6,521	5,918	7,500	7,500	7,500	7,500
419.22-23	<\$5000 INFO TECHNOLOGY	740	-	4,000	-	-	-
419.23-08	INSURANCE PREMIUMS	2,855	2,952	3,695	4,297	4,017	4,017
419.30-05	TRAINING & TRAVEL	2,197	3,163	10,000	5,000	5,000	5,000
419.31-13	NOTICES & REPORTS	423	1,647	2,300	2,300	2,300	2,300
419.35-06	SOFTWARE LICENSE/MAINT	3,536	3,686	20,000	5,488	5,488	5,488
419.36-01	CONTRACTED SERVICES	24,026	45,088	73,500	65,984	65,984	65,984
	TOTAL MATERIALS & SERVICES	<u>41,252</u>	<u>64,143</u>	<u>123,595</u>	<u>93,169</u>	<u>92,889</u>	<u>92,889</u>
1500 PLANNING DEPARTMENT TOTAL		<u>448,492</u>	<u>391,866</u>	<u>635,770</u>	<u>451,196</u>	<u>450,916</u>	<u>453,450</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
PLANNING DEPARTMENT							
1501 BUILDING CODES DIVISION							
PERSONNEL SERVICES							
419.10-01	REGULAR	437,825	603,528	712,122	843,390	843,390	846,770
419.10-03	OVERTIME	-	-	25,000	25,000	25,000	25,000
419.15-01	FICA	32,691	44,906	56,391	66,432	66,432	66,691
419.15-02	PERS	105,948	162,491	234,759	284,428	284,428	285,492
419.15-03	INSURANCE BENEFITS	95,369	123,317	203,198	251,904	251,904	251,930
419.15-04	WORKERS' COMPENSATION	3,212	5,360	12,911	16,811	16,811	16,951
	TOTAL PERSONNEL SERVICES	675,045	939,602	1,244,381	1,487,965	1,487,965	1,492,834
	TOTAL FULL-TIME EQUIVALENT (FTE)	7.500	8.300	8.300	10.450	10.450	10.450
MATERIALS & SERVICES							
419.20-01	SUPPLIES	1,734	1,096	3,035	3,100	3,100	3,100
419.22-02	TELE, POSTAGE, COPIES & ETC	2,911	6,920	7,500	7,500	7,500	7,500
419.22-15	PERMITS/RENT	-	3,600	3,600	3,600	3,600	3,600
419.22-23	<\$5000 INFO TECHNOLOGY	240	2,121	2,000	-	-	-
419.23-08	INSURANCE PREMIUMS	3,692	6,286	7,860	8,401	7,853	7,853
419.30-05	TRAINING & TRAVEL	4,454	5,364	10,000	7,500	7,500	7,500
419.32-13	VEHICLE EXPENSE	9,100	13,443	15,000	20,000	20,000	20,000
419.35-06	SOFTWARE LICENSE/MAINT	2,406	2,604	43,000	4,464	4,464	4,464
419.36-01	CONTRACTED SERVICES	98,332	185,973	175,000	164,950	164,950	164,950
	TOTAL MATERIALS & SERVICES	122,869	227,407	266,995	219,515	218,967	218,967
CAPITAL OUTLAY							
419.60-01	EQUIPMENT	-	-	60,000	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	60,000	-	-	-
	1501 BUILDING CODES DIVISION TOTAL	797,914	1,167,009	1,571,376	1,707,480	1,706,932	1,711,801

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
PLANNING DEPARTMENT							
1502 CODE COMPLIANCE DIVISION							
PERSONNEL SERVICES							
419.10-01	REGULAR	-	94,573	100,017	97,061	97,061	97,966
419.15-01	FICA	-	6,640	7,652	7,425	7,425	7,494
419.15-02	PERS	-	29,451	31,638	31,405	31,405	31,690
419.15-03	INSURANCE BENEFITS	-	34,072	34,470	34,134	34,134	34,141
419.15-04	WORKERS' COMPENSATION	-	743	2,762	2,927	2,927	2,928
	TOTAL PERSONNEL SERVICES	-	165,479	176,539	172,952	172,952	174,219
	TOTAL FULL-TIME EQUIVALENT (FTE)	-	1.400	1.400	1.300	1.300	1.300
MATERIALS & SERVICES							
419.20-01	SUPPLIES	-	229	500	500	500	500
419.22-02	TELE, POSTAGE, COPIES & ETC	-	1,514	1,600	2,000	2,000	2,000
419.23-08	INSURANCE PREMIUMS	-	758	950	1,550	1,440	1,440
419.30-05	TRAINING & TRAVEL	-	-	5,000	3,500	3,500	3,500
419.31-13	NOTICES & REPORT	-	-	-	5,000	5,000	5,000
419.32-13	VEHICLE EXPENSE	-	1,212	2,500	2,500	2,500	2,500
419.35-06	SOFTWARE LICENSE/MAINT	-	-	-	265	265	265
419.36-01	CONTRACTED SERVICES	-	116	150	4,500	4,444	4,444
	TOTAL MATERIALS & SERVICES	-	3,829	10,700	19,815	19,649	19,649
	1502 CODE COMPLIANCE DIVISION TOTAL	-	169,308	187,239	192,767	192,601	193,868

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
PLANNING DEPARTMENT							
1599 COMMUNITY DEVELOPMENT MISC							
	CONTINGENCIES & UNAPPRO.						
699.99-96	OPERATING CONTINGENCY	-	-	188,715	155,817	126,811	118,141
699.99-99	ENDING FUND BALANCE	<u>753,222</u>	<u>812,661</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL CONTINGENCIES & UNAPPRO.	753,222	812,661	188,715	155,817	126,811	118,141
	1599 COMMUNITY DVLP MISC TOTAL	<u>753,222</u>	<u>812,661</u>	<u>188,715</u>	<u>155,817</u>	<u>126,811</u>	<u>118,141</u>
COMMUNITY DEVELOPMENT FUND 006							
FUND TOTAL		<u>1,999,628</u>	<u>2,540,844</u>	<u>2,583,100</u>	<u>2,507,260</u>	<u>2,477,260</u>	<u>2,477,260</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
LAW LIBRARY FUND 008							
301.00-00	BEGINNING BALANCE	382,451	421,540	465,888	495,190	495,190	495,190
351.00-00	FINES: STATE COURTS	68,275	84,730	90,000	90,000	90,000	90,000
361.00-00	INTEREST EARNINGS	10,199	17,963	8,000	8,000	8,000	8,000
LAW LIBRARY FUND 008 TOTAL RESOURCES		<u>460,925</u>	<u>524,233</u>	<u>563,888</u>	<u>593,190</u>	<u>593,190</u>	<u>593,190</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
COUNTY COUNSEL DEPARTMENT							
5001 LAW LIBRARY DIVISION							
PERSONNEL SERVICES							
412.10-01	REGULAR	-	-	6,698	7,882	7,881	7,887
412.15-01	FICA	-	-	512	603	603	603
412.15-02	PERS	-	-	2,026	2,471	2,471	2,473
412.15-03	INSURANCE BENEFITS	-	-	2,441	2,571	2,571	2,571
412.15-04	WORKERS' COMPENSATION	-	-	16	27	27	28
	TOTAL PERSONNEL SERVICES	-	-	11,693	13,554	13,553	13,562
	TOTAL FULL-TIME EQUIVALENT (FTE)	-	-	0.100	0.100	0.100	0.100
MATERIALS & SERVICES							
412.22-01	OTHER EXPENSE	1,471	1,672	412,951	440,462	440,463	440,454
412.22-23	<\$5000 INFO TECHNOLOGY	2,219	-	5,000	5,000	5,000	5,000
412.22-27	<\$5000 EQUIPMENT	-	4,708	5,000	5,000	5,000	5,000
412.23-08	INSURANCE PREMIUMS	6	8	10	85	85	85
412.30-04	BOOKS & SUBSCRIPTIONS	22,160	21,710	40,000	40,000	40,000	40,000
	TOTAL MATERIALS & SERVICES	25,856	28,098	462,961	490,547	490,548	490,539
TRANSFERS & OTHER							
412.90-01	GENERAL FUND	13,529	13,529	12,326	13,202	13,202	13,202
	TOTAL TRANSFERS & OTHER	13,529	13,529	12,326	13,202	13,202	13,202

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
	CONTINGENCIES & UNAPPRO.						
699.99-96	OPERATING CONTINGENCY	-	-	76,908	75,887	75,887	75,887
699.99-99	ENDING FUND BALANCE	<u>421,540</u>	<u>482,806</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL CONTINGENCIES & UNAPPRO.	421,540	482,806	76,908	75,887	75,887	75,887
	5001 LAW LIBRARY DIV. TOTAL	<u>460,925</u>	<u>524,433</u>	<u>563,888</u>	<u>593,190</u>	<u>593,190</u>	<u>593,190</u>
	LAW LIBRARY FUND 008 FUND TOTAL	<u>460,925</u>	<u>524,233</u>	<u>563,888</u>	<u>593,190</u>	<u>593,190</u>	<u>593,190</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
COUNTY PARKS FUND 010							
301.00-00	BEGINNING BALANCE	1,167,987	1,380,931	1,100,000	1,200,000	1,200,000	1,200,000
322.03-04	PARK FEES	1,815,803	1,855,425	1,765,000	1,800,000	1,800,000	1,800,000
334.07-01	ODOT-R.V. REGISTRATION	404,938	399,830	400,000	398,000	398,000	398,000
334.07-10	SMB-BOAT RAMP MAINT (MAP)	46,400	46,000	46,000	46,000	46,000	46,000
334.07-16	SMB-TENMILE	78,843	-	-	-	-	-
334.07-21	OSPR-LAVERNE	553	-	57,351	-	-	-
334.07-23	OSPR-RILEY RANCH	194,731	156,918	288,810	327,062	327,062	327,062
337.07-07	CHARLESTON RV PARK (MERCH)	250	250	250	-	-	-
360.01-00	MISCELLANEOUS	21,702	6,609	5,000	5,000	5,000	5,000
361.00-00	INTEREST EARNINGS	48,306	85,329	38,000	78,000	78,000	78,000
362.00-00	RENTS & ROYALIES	6,105	(811)	2,750	3,000	3,000	3,000
391.01-01	FIXED ASSETS	7,565	11,604	-	-	-	-
COUNTY PARKS FUND TOTAL RESOURCES		<u>3,793,183</u>	<u>3,942,085</u>	<u>3,703,161</u>	<u>3,857,062</u>	<u>3,857,062</u>	<u>3,857,062</u>

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
1800 PARKS DEPARTMENT							
PERSONNEL SERVICES							
452.10-01	REGULAR	564,137	576,989	679,984	730,126	730,126	730,209
452.10-07	MISC. INCOME	1,800	2,000	2,250	2,250	2,250	2,250
452.15-01	FICA	41,683	42,464	52,192	56,026	56,026	56,032
452.15-02	PERS	159,135	176,186	219,559	242,159	242,159	242,189
452.15-03	INSURANCE BENEFITS	222,056	217,940	265,643	303,115	303,115	303,116
452.15-04	WORKERS' COMPENSATION	12,660	12,959	25,944	27,925	27,925	27,927
452.15-06	UNEMPLOYMENT	-	2,074	-	-	-	-
	TOTAL PERSONNEL SERVICES	1,001,471	1,030,612	1,245,572	1,361,601	1,361,601	1,361,723
	TOTAL FULL-TIME EQUIVALENT (FTE)	11.900	11.900	11.900	12.650	12.650	12.650
MATERIALS & SERVICES							
452.20-01	SUPPLIES	64,820	73,054	80,000	88,000	88,000	88,000
452.21-01	MINOR REPAIR & IMPROVE.	63,866	88,478	80,000	90,000	90,000	90,000
452.22-13	FIRE PATROL ASSESSMENTS	1,444	2,408	2,300	3,000	3,000	3,000
452.22-15	PERMITS/RENT	10,301	23,407	32,000	32,000	32,000	32,000
452.22-23	<\$5000 INFO TECHNOLOGY	4,330	7,780	10,612	18,000	18,000	18,000
452.22-25	TOURISM & PROMOTION	59,711	65,980	80,000	84,000	84,000	84,000
452.22-27	<\$5000 EQUIPMENT	7,578	3,210	7,000	10,000	10,000	10,000
452.23-08	INSURANCE PREMIUMS	32,577	39,301	49,126	52,173	48,771	48,771
452.29-02	UTILITIES	302,002	301,400	385,000	385,000	385,000	385,000
452.29-03	TELEPHONE	17,277	15,968	20,000	22,000	22,000	22,000
452.30-05	TRAINING & TRAVEL	1,144	2,229	3,000	5,000	5,000	5,000
452.32-13	VEHICLE EXPENSE	95,266	69,172	98,000	98,000	98,000	98,000
452.33-50	BOAT RAMP MAINT. (SMB/MAP)	5,841	10,340	10,458	10,458	10,458	10,458
452.36-01	CONTRACTED SERVICES	273,943	262,449	382,501	374,091	373,558	373,558
	TOTAL MATERIALS & SERVICES	940,100	965,176	1,239,997	1,271,722	1,267,787	1,267,787

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
	CAPITAL OUTLAY						
452.60-01	EQUIPMENT	37,031	69,729	95,000	164,750	164,750	164,750
452.60-11	MAJOR REPAIR & IMPROVE.	175,906	83,258	411,000	475,000	375,000	375,000
452.60-14	CONSTRUCT & ACQUISITION	231,269	50,086	435,170	320,468	320,468	320,468
	TOTAL CAPITAL OUTLAY	<u>444,206</u>	<u>203,073</u>	<u>941,170</u>	<u>960,218</u>	<u>860,218</u>	<u>860,218</u>
	DEBT SERVICE						
452.80-23	EXCAVATOR	21,133	21,133	21,133	-	-	-
452.80-50	VEHICLE LEASES	5,341	5,457	5,200	-	-	-
	TOTAL DEBT SERVICE	<u>26,474</u>	<u>26,590</u>	<u>26,333</u>	-	-	-
	TRANSFERS & OTHER						
452.90-01	GENERAL FUND	-	-	-	-	100,000	100,000
	TOTAL TRANSFERS & OTHER	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>
	CONTINGENCIES & UNAPPRO.						
699.99-96	OPERATING CONTINGENCY	-	-	250,089	263,521	267,456	267,334
699.99-99	ENDING FUND BALANCE	1,380,932	1,716,634	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	<u>1,380,932</u>	<u>1,716,634</u>	<u>250,089</u>	<u>263,521</u>	<u>267,456</u>	<u>267,334</u>
	1800 PARKS DEPARTMENT TOTAL	<u>3,793,183</u>	<u>3,942,085</u>	<u>3,703,161</u>	<u>3,857,062</u>	<u>3,857,062</u>	<u>3,857,062</u>
	COUNTY PARKS FUND 010 FUND TOTAL	<u>3,793,183</u>	<u>3,942,085</u>	<u>3,703,161</u>	<u>3,857,062</u>	<u>3,857,062</u>	<u>3,857,062</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
COMM CORRECTIONS FUND 011							
301.00-00	BEGINNING BALANCE	1,939,769	1,768,416	1,730,227	1,724,392	1,724,392	1,724,392
322.02-01	COMMUNITY CORRECTION FEES	8,291	12,082	10,000	5,000	5,000	5,000
334.02-01	JUSTICE REINVESTMENT (HB3194)	383,303	435,274	435,274	413,472	413,472	413,472
334.02-06	ODC-COMMUNITY CORRECTIONS	2,043,445	1,852,905	2,167,710	2,310,292	2,310,292	2,310,292
334.02-07	OYA GRANT	-	-	-	-	139,208	139,208
334.02-19	ODC-MEASURE 57	118,535	124,446	124,445	129,093	129,093	129,093
334.02-23	OYA-FLEX CONTRACT	-	-	-	-	4,500	4,500
334.02-25	JUVENILE CRIME PREVENTION	-	-	-	-	42,600	42,600
334.02-34	OYA-EXPUNCTION CONTRACT	-	-	-	-	11,000	11,000
334.02-35	ODC-TREATMENT TRANSITION	8,059	7,973	7,000	7,726	7,726	7,726
334.02-37	ODC-SVDO	1,082	1,007	-	-	-	-
342.01-04	WORK FOR OUTSIDE AGENCIES	-	-	-	-	500	500
351.01-00	FINES: ALCOHOL & DRUG ASSMT	48,907	51,216	48,908	100	100	100
360.01-00	MISCELLANEOUS	74	5	-	-	-	-
361.00-00	INTEREST EARNINGS	50,919	70,657	39,000	60,000	60,000	60,000
392.01-00	GENERAL FUND	-	-	-	-	402,573	515,361
COMM CORRECTIONS FUND 011 TOTAL RESOURCES		<u>4,602,384</u>	<u>4,323,981</u>	<u>4,562,564</u>	<u>4,650,075</u>	<u>5,250,456</u>	<u>5,363,244</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
1200 JUVENILE DEPARTMENT							
PERSONNEL SERVICES							
423.10-01	REGULAR	-	-	-	-	157,437	239,409
423.10-03	OVERTIME	-	-	-	-	4,000	4,000
423.10-05	SHIFT DIFFRNTL/ON CALL	-	-	-	-	24,000	24,000
423.10-07	MISC. INCOME	-	-	-	-	2,000	2,000
423.15-01	FICA	-	-	-	-	14,339	20,611
423.15-02	PERS	-	-	-	-	61,924	92,417
423.15-03	INSURANCE BENEFITS	-	-	-	-	48,392	68,834
423.15-04	WORKERS' COMPENSATION	-	-	-	-	8,404	8,958
	TOTAL PERSONNEL SERVICES	-	-	-	-	320,496	460,229
	TOTAL FULL-TIME EQUIVALENT (FTE)	-	-	-	-	3.000	4.000
MATERIALS & SERVICES							
423.20-01	SUPPLIES	-	-	-	-	3,200	3,200
423.22-01	OTHER EXPENSE	-	-	-	-	1,500	1,500
423.22-23	<\$5000 INFO TECHNOLOGY	-	-	-	-	6,500	6,500
423.23-08	INSURANCE PREMIUMS	-	-	-	-	6,846	6,846
423.29-03	TELEPHONE	-	-	-	-	4,200	4,200
423.30-05	TRAINING & TRAVEL	-	-	-	-	10,000	10,000
423.32-13	VEHICLE EXPENSE	-	-	-	-	10,000	10,000
423.35-06	SOFTWARE LICENSE/MAINT	-	-	-	-	2,200	2,200
423.36-01	CONTRACTED SERVICES	-	-	-	-	208,494	208,494
	TOTAL MATERIALS & SERVICES	-	-	-	-	252,940	252,940
	1200 JUVENILE DEPARTMENT TOTAL	-	-	-	-	573,436	713,169

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
2400 COMM. CORRECTIONS DEPT.							
PERSONNEL SERVICES							
423.10-01	REGULAR	1,184,643	1,094,263	1,301,455	1,337,621	1,355,621	1,337,777
423.10-07	MISC INCOME	-	-	-	15,000	15,000	15,000
423.15-01	FICA	89,973	82,535	99,560	103,478	104,854	103,490
423.15-02	PERS	417,196	404,754	482,393	517,620	524,687	517,680
423.15-03	INSURANCE BENEFITS	375,865	361,381	466,146	494,659	494,794	494,660
423.15-04	WORKERS' COMPENSATION	22,782	22,200	45,028	47,520	47,937	47,524
423.15-06	UNEMPLOYMENT	-	-	90,695	90,695	90,695	90,695
	TOTAL PERSONNEL SERVICES	2,090,459	1,965,133	2,485,277	2,606,593	2,633,588	2,606,826
	TOTAL FULL-TIME EQUIVALENT (FTE)	18.000	18.000	18.000	17.750	17.750	17.750
MATERIALS & SERVICES							
423.22-15	PERMITS/RENT	70,507	71,432	73,611	73,731	73,731	73,731
423.22-23	<\$5000 INFO TECHNOLOGY	2,990	8,996	16,500	16,000	16,000	16,000
423.22-27	<\$5000 EQUIPMENT	14,931	10,168	17,600	7,600	7,600	7,600
423.23-07	ADMINISTRATIVE	87,848	81,305	114,537	95,303	95,303	95,120
423.23-08	INSURANCE PREMIUMS	14,297	15,144	18,930	19,174	17,923	17,923
423.27-06	SEX OFFENDER	33,075	36,825	40,000	40,000	40,000	40,000
423.27-09	SUBSIDY	7,659	7,793	7,726	7,726	7,726	7,726
423.27-12	SUPERVISED HOUSING	102,960	94,380	102,960	113,100	113,100	113,100
423.30-08	TRAINING	15,367	20,864	25,000	25,344	25,344	25,344
423.36-01	CONTRACTED SERVICES	360,905	211,957	254,392	255,806	255,607	255,607
	TOTAL MATERIALS & SERVICES	710,539	558,864	671,256	653,784	652,334	652,151
CAPITAL OUTLAY							
423.60-01	EQUIPMENT	-	40,954	90,000	90,000	90,000	90,000
	TOTAL CAPITAL OUTLAY	-	40,954	90,000	90,000	90,000	90,000
TRANFERS & OTHER							
423.90-01	GENERAL FUND	32,969	35,595	15,621	100	-	-
423.90-44	PUBLIC SAFETY FUND	-	-	19,974	-	-	-
	TOTAL TRANSFER & OTHER	32,969	35,595	35,595	100	-	-

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
	CONTINGENCIES & UNAPPRO.						
699.99-96	OPERATING CONTINGENCY	-	-	676,825	697,511	-	-
699.99-98	UNAPPROPRIATED BALANCE	-	-	603,611	602,087	-	-
699.99-99	ENDING FUND BALANCE	<u>1,768,417</u>	<u>1,723,435</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL CONTINGENCIES & UNAPPRO.	1,768,417	1,723,435	1,280,436	1,299,598	-	-
	2400 COMM. CORRECTIONS DEPT. TOTAL	<u>4,602,384</u>	<u>4,323,981</u>	<u>4,562,564</u>	<u>4,650,075</u>	<u>3,375,922</u>	<u>3,348,977</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
2499 COMM. CORRECTIONS MISC. DEPT.							
	TRANFERS & OTHER						
423.90-01	GENERAL FUND	-	-	-	-	50	50
	TOTAL TRANSFER & OTHER	-	-	-	-	50	50
	CONTINGENCIES & UNAPPRO.						
699.99-96	OPERATING CONTINGENCY	-	-	-	-	697,511	697,511
699.99-99	ENDING FUND BALANCE	-	-	-	-	603,537	603,537
	TOTAL CONTINGENCIES & UNAPPRO.	-	-	-	-	1,301,048	1,301,048
2400 COMM. CORRECTIONS MISC. DEPT. TOTAL		-	-	-	-	1,301,098	1,301,098
COMM CORRECTIONS FUND 011							
FUND TOTAL		4,602,384	4,323,981	4,562,564	4,650,075	5,250,456	5,363,244

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
CRIME VICTIM ASST FUND 014							
301.00-00	BEGINNING BALANCE	40,204	74,893	38,336	11,000	11,000	11,000
331.06-12	DOJ-CRIME VICTIM ASSIST	146,810	113,612	138,339	110,671	110,671	110,671
334.06-12	CRIME VICTIM CFAA GRANT	98,124	52,585	79,309	45,432	45,432	45,432
361.00-00	INTEREST EARNINGS	646	1,121	550	1,000	1,000	1,000
392.01-00	GENERAL FUND	<u>119,188</u>	<u>132,163</u>	<u>111,390</u>	<u>216,455</u>	<u>120,358</u>	<u>120,358</u>
CRIME VICTIM ASST FUND 014 TOTAL RESOURCES		<u>404,972</u>	<u>374,374</u>	<u>367,924</u>	<u>384,558</u>	<u>288,461</u>	<u>288,461</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
DISTRICT ATTORNEY'S DEPARTMENT							
7001 CRIME VICTIM ASST DIVISION							
PERSONNEL SERVICES							
412.10-01	REGULAR	154,843	168,228	170,669	180,566	131,594	131,670
412.15-01	FICA	11,604	12,188	13,055	13,812	10,066	10,073
412.15-02	PERS	43,511	54,282	57,351	61,995	44,061	44,086
412.15-03	INSURANCE BENEFITS	72,537	71,673	72,637	75,635	50,521	50,522
412.15-04	WORKERS' COMPENSATION	328	351	435	455	330	330
	TOTAL PERSONNEL SERVICES	<u>282,823</u>	<u>306,722</u>	<u>314,147</u>	<u>332,463</u>	<u>236,572</u>	<u>236,681</u>
	TOTAL FULL-TIME EQUIVALENT (FTE)	3.450	3.450	3.450	3.450	2.450	2.450
MATERIALS & SERVICES							
412.20-01	SUPPLIES	1,111	688	1,250	1,500	1,500	1,500
412.22-01	OTHER EXPENSE	4,059	2,980	5,100	3,000	3,000	3,000
412.22-27	<\$5000 EQUIPMENT	5,999	-	-	-	-	-
412.23-08	INSURANCE PREMIUMS	1,774	1,980	2,475	2,737	2,559	2,559
412.30-05	TRAINING & TRAVEL	10,267	14,001	8,500	3,000	3,000	2,891
412.35-06	SOFTWARE LICENSE/MAINT	-	2,200	2,200	2,900	2,900	2,900
412.36-01	CONTRACTED SERVICES	24,046	24,156	19,252	23,958	23,930	23,930
	TOTAL MATERIALS & SERVICES	<u>47,256</u>	<u>46,005</u>	<u>38,777</u>	<u>37,095</u>	<u>36,889</u>	<u>36,780</u>
CONTINGENCIES & UNAPPRO.							
699.99-98	UNAPPROPRIATED BALANCE	-	-	15,000	15,000	15,000	15,000
699.99-99	ENDING FUND BALANCE	74,893	21,647	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	<u>74,893</u>	<u>21,647</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
	7001 CRIME VICTIM ASST TOTAL	<u>404,972</u>	<u>374,374</u>	<u>367,924</u>	<u>384,558</u>	<u>288,461</u>	<u>288,461</u>
	CRIME VICTIM ASST FUND 014						
	FUND TOTAL	<u>404,972</u>	<u>374,374</u>	<u>367,924</u>	<u>384,558</u>	<u>288,461</u>	<u>288,461</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
SCINT FUND 019							
301.00-00	BEGINNING BALANCE	64,670	158,447	60,395	220,355	220,355	220,355
334.02-36	CJC-ILLEGAL MJ MARKET ENF	223,214	-	291,452	-	-	-
337.01-02	LOCAL GOVERN. GRANTS	32,689	10,313	-	-	-	-
352.00-00	FORFEITS	19,661	148	2,500	27,566	27,566	39,153
352.01-00	FEDERAL	-	-	-	45,000	45,000	45,000
360.01-00	MISCELLANEOUS	-	-	-	-	-	15,000
361.00-00	INTEREST EARNINGS	2,941	2,975	1,000	2,500	2,500	2,500
367.00-00	DONATIONS	-	56,100	-	-	-	-
SCINT FUND 019 TOTAL RESOURCES		<u>343,175</u>	<u>227,983</u>	<u>355,347</u>	<u>295,421</u>	<u>295,421</u>	<u>322,008</u>

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
SHERIFF'S DEPARTMENT							
1607 SCINT DIVISION							
PERSONNEL SERVICES							
421.10-01	REGULAR	14,944	9,432	40,293	84,235	84,235	85,083
421.10-03	OVERTIME	11,909	8,612	53,250	53,250	53,250	53,250
421.10-07	MISC INCOME	105	-	-	180	180	180
421.15-01	FICA	2,066	1,366	7,158	10,533	10,533	10,597
421.15-02	PERS	8,702	6,290	35,288	51,865	51,865	52,160
421.15-03	INSURANCE BENEFITS	4,002	2,250	9,224	18,328	18,328	19,033
421.15-04	WORKERS' COMPENSATION	511	439	1,410	2,728	2,728	2,752
	TOTAL PERSONNEL SERVICES	<u>42,239</u>	<u>28,389</u>	<u>146,623</u>	<u>221,119</u>	<u>221,119</u>	<u>223,055</u>
	TOTAL FULL-TIME EQUIVALENT (FTE)	-	0.350	0.350	0.900	0.900	0.900
MATERIALS & SERVICES							
421.20-01	SUPPLIES	3,514	5,838	3,412	5,363	5,570	18,657
421.21-14	EQUIPMENT MAINTENANCE	4,419	2,187	6,000	10,000	10,000	10,000
421.22-20	INVESTIGATIONS	628	6,529	7,692	1,500	1,500	5,000
421.22-27	<\$5000 EQUIPMENT	2,514	14,224	7,310	1,000	1,000	1,000
421.23-08	INSURANCE PREMIUMS	2,101	1,572	1,965	2,756	2,577	2,577
421.29-02	UTILITIES	891	2,664	6,260	5,235	5,235	5,235
421.30-05	TRAINING & TRAVEL	22,158	26,088	18,750	18,750	18,750	28,750
421.35-06	SOFTWARE LICENSE/MAINT	6,330	5,540	25,450	25,693	25,693	23,757
421.36-01	CONTRACTED SERVICES	6,906	9,981	11,885	4,005	3,977	3,977
	TOTAL MATERIALS & SERVICES	<u>49,461</u>	<u>74,623</u>	<u>88,724</u>	<u>74,302</u>	<u>74,302</u>	<u>98,953</u>
CAPITAL OUTLAY							
421.60-01	EQUIPMENT	93,029	60,249	120,000	-	-	-
	TOTAL CAPITAL OUTLAY	<u>93,029</u>	<u>60,249</u>	<u>120,000</u>	-	-	-

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
	CONTINGENCIES & UNAPPRO.						
699.99-99	ENDING FUND BALANCE	158,446	64,722	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	158,446	64,722	-	-	-	-
	1607 SCINT DIVISION TOTAL	<u>343,175</u>	<u>227,983</u>	<u>355,347</u>	<u>295,421</u>	<u>295,421</u>	<u>322,008</u>
	SCINT FUND 019						
	FUND TOTAL	<u>343,175</u>	<u>227,983</u>	<u>355,347</u>	<u>295,421</u>	<u>295,421</u>	<u>322,008</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
HEALTH & WELLNESS FUND 021							
WORKING CAPITAL							
301.00-00	BEGINNING BALANCE	9,688,172	11,554,396	11,119,466	11,225,386	11,225,386	11,225,386
	TOTAL WORKING CAPITAL	9,688,172	11,554,396	11,119,466	11,225,386	11,225,386	11,225,386
LICENSES, FEES & PERMITS							
322.05-02	MENTAL HEALTH FEES	3,638,893	3,839,200	4,200,000	3,200,000	3,200,000	3,200,000
	TOTAL LICENSES, FEES & PERMITS	3,638,893	3,839,200	4,200,000	3,200,000	3,200,000	3,200,000
FEDERAL OPERATING GRANTS							
331.01-10	USDT-CORONAVIRUS RECOVERY	146,615	122,595	-	-	-	-
331.05-17	HHS-SUBSTANCE ABUSE PRVTN	75,874	75,874	75,874	75,874	75,874	75,874
331.05-29	HHS-CMHS BLOCK GRANT	111,950	111,949	-	-	-	-
	TOTAL FEDERAL OPERATING GRANTS	334,439	310,418	75,874	75,874	75,874	75,874
STATE OPERATING GRANTS							
334.05-02	STATE SUPPORT	5,263,321	4,216,687	6,346,802	4,313,765	4,313,765	6,613,765
334.05-15	ALCOHOL & DRUG TAX	51,436	59,232	64,500	55,000	55,000	55,000
334.05-18	OREGON HEALTH PLAN	7,247,856	7,468,219	7,500,000	7,236,000	7,236,000	7,236,000
	TOTAL STATE OPERATING GRANTS	12,562,613	11,744,138	13,911,302	11,604,765	11,604,765	13,904,765
OTHER OPERATING GRANTS							
337.05-05	MENTAL HEATH GRANTS	3,071	11,644	5,000	5,000	5,000	5,000
	TOTAL OTHER OPERATING GRANTS	3,071	11,644	5,000	5,000	5,000	5,000

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
CHARGES FOR SERVICES							
341.13-00	SERVICES TO COUNTY DEPTS.	30,313	3,090	200,000	350,000	350,000	350,000
345.01-00	WORK FOR OUTSIDE AGENCIES	456,184	385,846	445,000	400,000	400,000	400,000
CHARGES FOR SERVICES TOTAL		<u>486,497</u>	<u>388,936</u>	<u>645,000</u>	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>
MISCELLANEOUS REVENUE							
360.01-00	MISCELLANEOUS	6,314	4,015	5,000	5,000	5,000	5,000
360.02-00	TRAVEL EXPENSE REIMB.	1,090	-	-	-	-	-
360.03-00	INSURANCE PROCEEDS	51,048	4,515	-	-	-	-
361.00-00	INTEREST EARNINGS	309,328	497,805	350,000	500,000	500,000	500,000
362.00-00	RENTS & ROYALTIES	15,090	15,311	11,040	11,040	11,040	11,040
367.00-00	DONATIONS	1,130	1,383	-	-	-	-
MISCELLANEOUS REVENUE TOTAL		<u>384,000</u>	<u>523,029</u>	<u>366,040</u>	<u>516,040</u>	<u>516,040</u>	<u>516,040</u>
OTHER SOURCES							
392.24-00	PUBLIC HEALTH FUND	-	-	100,000	100,000	100,000	100,000
TOTAL OTHER SOURCES		<u>-</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
HEALTH & WELLNESS FUND 021 TOTAL RESOURCES		<u><u>27,097,685</u></u>	<u><u>28,371,761</u></u>	<u><u>30,422,682</u></u>	<u><u>27,477,065</u></u>	<u><u>27,477,065</u></u>	<u><u>29,777,065</u></u>

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
HEALTH & WELLNESS DEPARTMENT							
1300 LOCAL ADMINISTRATION DIVISION							
PERSONNEL SERVICES							
441.10-01	REGULAR	1,001,148	1,113,936	1,457,701	1,597,032	1,599,850	1,607,607
441.10-03	OVERTIME	177	-	2,000	2,000	2,000	2,000
441.10-07	MISC. INCOME	-	3,000	500	500	750	750
441.15-01	FICA	74,414	82,664	111,702	122,363	122,598	123,191
441.15-02	PERS	289,425	305,966	448,360	503,272	504,261	506,691
441.15-03	INSURANCE BENEFITS	325,820	280,735	503,619	579,008	563,767	563,866
441.15-04	WORKERS' COMPENSATION	3,186	3,738	6,783	7,455	9,106	9,135
441.15-06	UNEMPLOYMENT	-	1,811	100,000	100,000	100,000	100,000
	TOTAL PERSONNEL SERVICES	1,694,170	1,791,850	2,630,665	2,911,630	2,902,332	2,913,240
	TOTAL FULL-TIME EQUIVALENT (FTE)	21.600	21.400	21.600	24.700	24.700	24.700
MATERIALS & SERVICES							
441.20-01	SUPPLIES	78,566	112,588	120,000	125,000	125,000	125,000
441.21-01	MINOR REPAIR & MAINTENANCE	22,203	20,275	35,000	45,000	45,000	45,000
441.22-15	PERMITS/RENT	14,048	24,053	100,000	45,000	45,000	45,000
441.22-23	<\$5000 INFO TECHNOLOGY	101,273	53,589	61,000	92,000	92,000	92,000
441.22-27	<\$5000 EQUIPMENT	2,133	37,333	10,000	20,000	20,000	20,000
441.22-40	POSTAGE	4,585	4,572	6,000	6,000	6,000	6,000
441.23-08	INSURANCE PREMIUMS	40,886	49,966	62,458	57,480	53,731	53,731
411.25-04	MEDICARE ADMIN CLAIMS	17,031	27,439	30,000	30,000	30,000	30,000
441.29-02	UTILITIES	42,711	47,535	61,500	58,500	58,500	58,500
441.29-03	TELEPHONE	36,558	39,086	50,600	50,800	50,800	50,800
441.30-05	TRAINING & TRAVEL	2,377	4,801	15,000	20,000	20,000	20,000
441.30-18	MEETING EXPENSE	2,292	2,328	6,000	5,000	5,000	5,000
441.32-13	VEHICLE EXPENSE	46,046	55,655	75,000	70,000	70,000	70,000
441.35-06	SOFTWARE LICENSE/MAINT	116,491	105,381	150,580	182,827	182,827	182,827
441.36-01	CONTRACTED SERVICES	384,031	571,828	1,565,000	586,947	598,846	598,846
	TOTAL MATERIALS & SERVICES	911,231	1,156,429	2,348,138	1,394,554	1,402,704	1,402,704

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
	CAPITAL OUTLAY						
441.60-01	EQUIPMENT	19,747	28,001	135,000	-	-	-
441.60-03	AUTOMOBILES	197,718	-	-	-	-	-
441.60-14	CONSTRUCT & ACQUISITION	-	9,787	1,100,000	-	-	-
	TOTAL CAPITAL OUTLAY	<u>217,465</u>	<u>37,788</u>	<u>1,235,000</u>	-	-	-
	DEBT SERVICE						
441.80-50	VEHICLE LEASES	<u>87,829</u>	<u>125,183</u>	<u>60,000</u>	-	-	-
	TOTAL DEBT SERVICES	<u>87,829</u>	<u>125,183</u>	<u>60,000</u>	-	-	-
	1300 LOCAL ADMIN DIVISION TOTAL	<u>2,910,695</u>	<u>3,111,250</u>	<u>6,273,803</u>	<u>4,306,184</u>	<u>4,305,036</u>	<u>4,315,944</u>

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
HEALTH & WELLNESS DEPARTMENT							
1302 BEHAVIORAL HEALTH DIVISION							
PERSONNEL SERVICES							
444.10-01	REGULAR	5,000,453	5,110,099	6,820,184	7,153,789	7,155,324	7,123,016
444.10-02	EXTRA HELP	25,075	49,125	50,000	50,000	50,000	50,000
444.10-03	OVERTIME	16,144	23,054	65,000	65,000	65,000	65,000
444.10-07	MISC INCOME	198,473	120,713	151,000	151,000	151,000	151,000
444.15-01	FICA	390,596	396,296	542,089	567,614	567,731	565,257
444.15-02	PERS	1,367,440	1,446,998	2,114,872	2,286,140	2,286,621	2,276,492
444.15-03	INSURANCE BENEFITS	1,048,041	1,037,751	1,777,224	1,940,521	1,940,532	1,940,288
444.15-04	WORKERS' COMPENSATION	20,545	20,562	37,296	36,619	36,626	36,477
444.15-06	UNEMPLOYMENT	-	-	300,000	300,000	300,000	300,000
	TOTAL PERSONNEL SERVICES	8,066,767	8,204,598	11,857,665	12,550,683	12,552,834	12,507,530
	TOTAL FULL-TIME EQUIVALENT (FTE)	71.899	87.949	87.399	86.882	86.882	86.882
MATERIALS & SERVICES							
444.20-01	SUPPLIES	50,707	21,601	65,000	50,000	50,000	50,000
444.20-19	SUPPLIES: CLIENT	241,387	243,296	250,000	225,000	225,000	225,000
444.22-15	PERMITS/RENT	-	-	-	61,297	61,297	61,297
444.22-23	<\$5000 INFO TECH	25,372	-	20,000	20,000	20,000	20,000
444.22-27	<\$5000 EQUIPMENT	3,460	-	10,000	10,000	10,000	10,000
444.22-40	POSTAGE	1,020	993	2,000	2,000	2,000	2,000
444.23-08	INSURANCE PREMIUMS	72,487	81,125	101,406	126,525	118,273	118,273
444.26-04	CONSULT. & DIRECT SVS	-	360	10,000	10,000	10,000	10,000
444.26-06	A&D INTENSIVE OUTPATIENT	159,761	164,821	160,000	164,000	164,000	164,000
444.28-03	CHEMICAL DEPND OUTPATIENT	47,328	47,328	50,000	50,000	50,000	50,000
444.28-08	EXTENDED CARE FACILITY	818,694	924,646	930,250	1,009,000	1,009,000	1,009,000
444.29-03	TELEPHONE	45,295	46,486	55,000	64,800	64,800	64,800
444.30-05	TRAINING & TRAVEL	52,228	54,694	75,000	57,500	57,500	57,500
444.30-18	MEETING EXPENSE	5,526	13,629	25,000	25,000	25,000	25,000
444.32-13	VEHICLE EXPENSE	10,749	2,306	5,000	2,000	2,000	2,000

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
	MATERIALS & SERVICES CONT'D						
444.35-06	SOFTWARE LICENSE/MAINT	76,618	68,373	73,500	87,700	87,700	87,700
444.36-01	CONTRACTED SERVICES	<u>2,955,197</u>	<u>3,110,867</u>	<u>6,227,500</u>	<u>3,203,601</u>	<u>3,202,923</u>	<u>5,502,923</u>
	TOTAL MATERIALS & SERVICES	4,565,829	4,780,525	8,059,656	5,168,423	5,159,493	7,459,493
	1302 BEHAVIORAL HEALTH DIV TOTAL	<u>12,632,596</u>	<u>12,985,123</u>	<u>19,917,321</u>	<u>17,719,106</u>	<u>17,712,327</u>	<u>19,967,023</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
HEALTH & WELLNESS DEPARTMENT							
9900 MISCELLANEOUS DIVISION							
	TRANSFERS & OTHER						
441.90-05	PUBLIC HEALTH FUND	-	1,200,000	100,000	100,000	100,000	100,000
441.90-21	HEALTH & WELLNESS RESERVE	-	-	200,000	200,000	200,000	200,000
	TOTAL TRANSFERS & OTHER	-	1,200,000	300,000	300,000	300,000	300,000
	CONTINGENCIES & UNAPPRO.						
699.99-96	OPERATING CONTINGENCY	-	-	3,931,558	4,121,560	4,121,560	4,466,560
699.99-98	UNAPPROPRIATED BALANCE	-	-	-	1,030,215	1,038,142	727,538
699.99-99	ENDING FUND BALANCE	11,554,394	11,075,388	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	11,554,394	11,075,388	3,931,558	5,151,775	5,159,702	5,194,098
	9900 MISCELLANEOUS DIVISION TOTAL	11,554,394	12,275,388	4,231,558	5,451,775	5,459,702	5,494,098
HEALTH & WELLNESS FUND 021							
FUND TOTAL		27,097,685	28,371,761	30,422,682	27,477,065	27,477,065	29,777,065

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
ECONOMIC DEVELOPMENT 023							
301.00-00	BEGINNING BALANCE	572,332	641,151	327,200	300,000	300,000	300,000
322.01-08	GIS/PLAT FEE	8,988	7,040	6,000	6,500	6,500	6,500
335.04-00	GAMBLING REVENUE	274,067	285,705	225,000	250,000	250,000	250,000
337.01-02	LOCAL GOVERN. GRANTS	-	50,000	-	-	-	-
360.01-00	MISCELLANEOUS	1,023	-	-	-	-	-
361.00-00	INTEREST EARNINGS	13,150	26,204	5,000	10,000	10,000	10,000
367.00-00	DONATIONS	-	555	-	-	-	-
ECONOMIC DEVELOPMENT FUND 023							
TOTAL RESOURCES		869,560	1,010,655	563,200	566,500	566,500	566,500

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
BOARD OF COMMISSIONERS DEPARTMENT							
4001 ECONOMIC DEVELOPMENT DIVISION							
MATERIALS & SERVICES							
465.22-01	OTHER EXPENSE	3,573	8,836	10,000	10,000	10,000	10,000
465.30-05	TRAVEL & TRAINING	28,686	16,748	40,000	30,000	30,000	30,000
465.30-11	NAT'L ASSOC. OF OREGON COUNTIES	1,261	1,261	1,500	1,500	1,500	1,500
465.30-13	ASSOC. OF OREGON COUNTIES	33,409	35,080	40,000	40,000	40,000	40,000
465.30-15	O & C ASSOC.	33,529	51,739	52,000	53,000	53,000	53,000
465.30-16	SO. COAST DVLPMNT COUNCIL	-	12,000	12,000	12,000	12,000	12,000
465.33-04	GIS PROJECT	-	-	94,700	106,500	81,500	81,500
465.34-20	ECONOMIC IMPROVEMENT PROJECTS	57,660	35,052	93,000	240,500	240,500	240,500
465.36-01	CONTRACTED SERVICES	70,290	71,028	70,000	73,000	73,000	73,000
	TOTAL MATERIALS & SERVICES	<u>228,408</u>	<u>231,744</u>	<u>413,200</u>	<u>566,500</u>	<u>541,500</u>	<u>541,500</u>
DEBT SERVICE							
465.80-45	REPAY LOAN/4H EXT FUND	-	-	150,000	-	-	-
	TOTAL DEBT SERVICE	<u>-</u>	<u>-</u>	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
TRANSFERS & OTHER							
465.90-01	GENERAL FUND	-	-	-	-	25,000	25,000
	TOTAL TRANSFERS & OTHER	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>25,000</u>
CONTINGENCIES & UNAPPRO.							
699.99-99	ENDING FUND BALANCE	641,152	778,911	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	<u>641,152</u>	<u>778,911</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	4001 ECONOMIC DEVELOPMENT TOTAL	<u>869,560</u>	<u>1,010,655</u>	<u>563,200</u>	<u>566,500</u>	<u>566,500</u>	<u>566,500</u>
ECONOMIC DEVELOPMENT FUND 023							
	FUND TOTAL	<u>869,560</u>	<u>1,010,655</u>	<u>563,200</u>	<u>566,500</u>	<u>566,500</u>	<u>566,500</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
BANDON DUNES ASSESSMENT FUND 024							
301.00-00	BEGINNING BALANCE	-	1,378	-	-	-	-
355.20-01	PUB SAFETY/TOURISM PROMO	1,896,868	1,984,401	2,200,000	2,300,000	2,300,000	2,300,000
361.00-00	INTEREST EARNINGS	1,378	1,005	700	1,000	1,000	1,000
BANDON DUNES ASSESSMENT FUND 024							
TOTAL RESOURCES		<u>1,898,246</u>	<u>1,986,784</u>	<u>2,200,700</u>	<u>2,301,000</u>	<u>2,301,000</u>	<u>2,301,000</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
4008 BANDON DUNES ASMT DEPARTMENT							
	TRANSFERS & OTHER						
495.90-01	GENERAL FUND	1,327,807	1,391,463	1,540,490	1,611,000	1,611,000	1,611,000
495.95-05	COOS CTY TOURISM WORKGRP	<u>569,060</u>	<u>595,321</u>	<u>660,210</u>	<u>690,000</u>	<u>690,000</u>	<u>690,000</u>
	TOTAL TRANSFERS & OTHER	1,896,867	1,986,784	2,200,700	2,301,000	2,301,000	2,301,000
	CONTINGENCIES & UNAPPRO.						
699.99-99	ENDING FUND BALANCE	<u>1,379</u>	-	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	1,379	-	-	-	-	-
	4008 BANDON DUNES ASMT DEPT. TOTAL	<u>1,898,246</u>	<u>1,986,784</u>	<u>2,200,700</u>	<u>2,301,000</u>	<u>2,301,000</u>	<u>2,301,000</u>
	BANDON DUNES ASSESSMENT FUND 024						
	FUND TOTAL	<u>1,898,246</u>	<u>1,986,784</u>	<u>2,200,700</u>	<u>2,301,000</u>	<u>2,301,000</u>	<u>2,301,000</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
RADIO COMMUNICATION SYS FUND 025							
301.00-00	BEGINNING BALANCE	190,729	381,339	435,431	832,206	832,206	832,206
311.01-10	CURRENT YEAR TAXES	1,194,072	1,256,217	1,176,430	-	-	-
311.01-12	PRIOR YEARS TAXES	17,887	31,467	15,000	15,000	15,000	15,000
318.04-00	FORECLOSED PROPERTY SALES	944	-	-	-	-	-
319.00-00	PENALTY/INT ON DELIQ TAX	(14,090)	(23,445)	500	500	500	500
335.10-00	STATE FOREST PRODUCTS	8,771	-	-	-	-	-
341.13-00	SERVICES TO COUNTY DEPTS	-	-	24,156	15,000	15,000	15,000
360.01-00	MISCELLANEOUS	1,131	-	-	-	-	-
361.00-00	INTEREST EARNINGS	22,168	36,063	4,000	5,000	5,000	5,000
RADIO COMMUNICATION SYS FUND 025 TOTAL RESOURCES		1,421,612	1,681,641	1,655,517	867,706	867,706	867,706

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
1625 RADIO COMMUNICATION SYSTEM							
MATERIALS & SERVICES							
421.21-01	MINOR REPAIR & MAINT	34,216	39,138	433,817	712,315	712,370	712,370
421.22-27	<\$5000 EQUIPMENT	-	108,119	150,000	150,000	150,000	150,000
421.23-08	INSURANCE PREMIUMS	5	7	9	721	674	674
421.36-01	CONTRACTED SERVICES	88,303	73,292	13,942	4,670	4,662	4,662
	TOTAL MATERIALS & SERVICES	<u>122,524</u>	<u>220,556</u>	<u>597,768</u>	<u>867,706</u>	<u>867,706</u>	<u>867,706</u>
CAPITAL OUTLAY							
421.60-09	COMMUNICATION EQUIPMENT	-	20,399	140,000	-	-	-
	TOTAL CAPITAL OUTLAY	<u>-</u>	<u>20,399</u>	<u>140,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEBT SERVICE							
421.80-25	RADIO COMMUNICATION SYSTEM	917,748	917,748	917,749	-	-	-
	TOTAL DEBT SERVICE	<u>917,748</u>	<u>917,748</u>	<u>917,749</u>	<u>-</u>	<u>-</u>	<u>-</u>
CONTINGENCIES & UNAPPRO.							
699.99-99	ENDING FUND BALANCE	381,340	522,938	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	<u>381,340</u>	<u>522,938</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	1625 RADIO COMM SYSTEM TOTAL	<u>1,421,612</u>	<u>1,681,641</u>	<u>1,655,517</u>	<u>867,706</u>	<u>867,706</u>	<u>867,706</u>
	RADIO COMMUNICATION SYS FUND 025 FUND TOTAL	<u>1,421,612</u>	<u>1,681,641</u>	<u>1,655,517</u>	<u>867,706</u>	<u>867,706</u>	<u>867,706</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
CHARLESTON TLT 026							
301.00-00	BEGINNING BALANCE	-	-	35,000	50,000	50,000	50,000
318.25-01	CHARESTON TLT	122,887	506,984	500,000	550,000	550,000	550,000
361.00-00	INTEREST EARNINGS	-	785	200	1,000	1,000	1,000
CHARLESTON TLT 026 TOTAL RESOURCES		<u>122,887</u>	<u>507,769</u>	<u>535,200</u>	<u>601,000</u>	<u>601,000</u>	<u>601,000</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
2127 CHARLESTON TLT							
	MATERIALS & SERVICES						
419.36-01	CONTRACTED SERVICES	-	-	60,200	51,000	51,000	51,000
	TOTAL MATERIALS & SERVICES	-	-	60,200	51,000	51,000	51,000
	TRANSFERS & OTHER						
419.90-01	GENERAL FUND	35,677	124,608	125,000	165,000	165,000	165,000
419.95-01	CHARLESTON VISITOR CENTER	63,001	157,435	155,000	170,500	170,500	170,500
419.95-02	COOS BAY - NORTH BEND VCB	24,209	197,063	195,000	214,500	214,500	214,500
	TOTAL TRANSFERS & OTHER	122,887	479,106	475,000	550,000	550,000	550,000
	CONTINGENCIES & UNAPPRO.						
699.99-99	ENDING FUND BALANCE	-	28,663	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	-	28,663	-	-	-	-
	2127 CHARLESTON TLT TOTAL	122,887	507,769	535,200	601,000	601,000	601,000
	CHARLESTON TLT 026 FUND TOTAL	122,887	507,769	535,200	601,000	601,000	601,000

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
OPIOID SETTLEMENT 027							
301.00-00	BEGINNING BALANCE	-	309,689	600,000	1,050,000	1,050,000	1,050,000
360.08-00	OPIOID SETTLEMENT PROCEEDS	589,103	666,825	300,000	300,000	300,000	300,000
361.00-00	INTEREST EARNINGS	<u>8,586</u>	<u>24,119</u>	<u>10,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
OPIOID SETTLEMENT 027 TOTAL RESOURCES		<u>597,689</u>	<u>1,000,633</u>	<u>910,000</u>	<u>1,370,000</u>	<u>1,370,000</u>	<u>1,370,000</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
MISCELLANEOUS DEPARTMENT							
9927 OPIOID SETTLEMENT DIVISION							
MATERIALS & SERVICES							
441.20-01	SUPPLIES	-	-	10,000	10,000	10,000	10,000
441.36-01	CONTRACTED SERVICES	288,000	-	900,000	1,360,000	1,295,000	1,295,000
	TOTAL MATERIALS & SERVICES	288,000	-	910,000	1,370,000	1,305,000	1,305,000
TRANSFERS & OTHER							
441.90-01	GENERAL FUND	-	-	-	-	65,000	65,000
	TOTAL TRANSFERS & OTHER	-	-	-	-	65,000	65,000
CONTINGENCIES & UNAPPRO.							
699.99-99	ENDING FUND BALANCE	309,689	1,000,633	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	309,689	1,000,633	-	-	-	-
9927 OPIOID SETTLEMENT DIVISION TOTAL		597,689	1,000,633	910,000	1,370,000	1,370,000	1,370,000
OPIOID SETTLEMENT 027 FUND TOTAL		597,689	1,000,633	910,000	1,370,000	1,370,000	1,370,000

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
PUBLIC SAFETY FUND 044							
311.01-10	CURRENT YEAR TAXES	-	-	5,764,509	-	-	-
322.01-02	COPIES, SALES & FEES	-	-	3,800	-	-	-
334.02-06	ODC-COMMUNITY CORRECTIONS	-	-	628,883	-	-	-
342.01-04	WORK FOR OUTSIDE AGENCIES	-	-	12,000	-	-	-
342.03-04	PRISONERS COMMISSARY	-	-	55,000	-	-	-
362.00-00	RENTS & ROYALTIES	-	-	2,500	-	-	-
367.01-05	SHERIFF WELLNESS PROGRAM	-	-	1,500	-	-	-
392.01-00	GENERAL FUND	-	-	5,413,822	-	-	-
392.11-00	COMMUNITY CORRECTIONS	-	-	19,974	-	-	-
PUBLIC SAFETY FUND 044 TOTAL RESOURCES		-	-	11,901,988	-	-	-

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
SHERIFF'S DEPARTMENT							
1601 JAIL DIVISION							
PERSONNEL SERVICES							
423.10-01	REGULAR	-	-	3,759,292	-	-	-
423.10-03	OVERTIME	-	-	169,400	-	-	-
423.10-04	HOLIDAY PAY	-	-	68,970	-	-	-
423.10-07	MISC. INCOME	-	-	10,100	-	-	-
423.15-01	FICA	-	-	306,614	-	-	-
423.15-02	PERS	-	-	1,429,957	-	-	-
423.15-03	INSURANCE BENEFITS	-	-	1,029,179	-	-	-
423.15-04	WORKERS' COMPENSATION	-	-	179,406	-	-	-
	TOTAL PERSONNEL SERVICES	-	-	6,952,918	-	-	-
	TOTAL FULL-TIME EQUIVALENT (FTE)	-	-	41.000	-	-	-
MATERIALS & SERVICES							
423.20-01	SUPPLIES	-	-	120,000	-	-	-
423.20-10	SUPPLIES-WELLNESS PROG	-	-	1,500	-	-	-
423.20-11	SUPPLIES-MEDICAL	-	-	10,000	-	-	-
423.20-12	GROCERIES & KITCHEN	-	-	150,000	-	-	-
423.21-01	MINOR REPAIR & MAINTENANCE	-	-	50,000	-	-	-
423.22-11	PRISONERS COMMISSARY	-	-	55,000	-	-	-
423.22-15	PERMITS/RENT	-	-	800	-	-	-
423.22-23	<\$5000 INFO TECHNOLOGY	-	-	25,189	-	-	-
423.22-27	<\$5000 EQUIPMENT	-	-	7,500	-	-	-
423.23-08	INSURANCE PREMIUMS	-	-	304,421	-	-	-
423.29-02	UTILITIES	-	-	201,574	-	-	-
423.29-03	TELEPHONE	-	-	8,000	-	-	-
423.30-05	TRAINING & TRAVEL	-	-	25,000	-	-	-
423.32-13	VEHICLE EXPENSE	-	-	27,304	-	-	-
423.35-01	MAINTENANCE AGREEMENTS	-	-	15,854	-	-	-
423.35-06	SOFTWARE LICENSE/MAINT	-	-	37,451	-	-	-
423.36-01	CONTRACTED SERVICES	-	-	1,594,272	-	-	-
	TOTAL MATERIALS & SERVICES	-	-	2,633,865	-	-	-

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
	CAPITAL OUTLAY						
423.60-01	EQUIPMENT	-	-	75,000	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	75,000	-	-	-
	1601 JAIL DIVISION TOTAL	-	-	9,661,783	-	-	-

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
7000 PROSECUTION DIVISION							
PERSONNEL SERVICES							
412.10-01	REGULAR	-	-	1,174,912	-	-	-
412.15-01	FICA	-	-	89,880	-	-	-
412.15-02	PERS	-	-	408,275	-	-	-
412.15-03	INSURANCE BENEFITS	-	-	313,786	-	-	-
412.15-04	WORKERS' COMPENSATION	-	-	2,787	-	-	-
	TOTAL PERSONNEL SERVICES	-	-	1,989,640	-	-	-
	TOTAL FULL-TIME EQUIVALENT (FTE)	-	-	13.500	-	-	-
MATERIALS & SERVICES							
412.20-01	SUPPLIES	-	-	3,725	-	-	-
412.22-23	<\$5000 INFO TECHNOLOGY	-	-	10,000	-	-	-
412.23-08	INSURANCE PREMIUMS	-	-	9,932	-	-	-
412.30-05	TRAINING & TRAVEL	-	-	20,000	-	-	-
412.31-14	EVIDENCE/TRIAL EXPENSE	-	-	30,000	-	-	-
412.32-13	VEHICLE EXPENSE	-	-	3,750	-	-	-
412.35-06	SOFTWARE LICENSE/MAINT	-	-	10,950	-	-	-
412.36-01	CONTRACTED SERVICES	-	-	162,208	-	-	-
	TOTAL MATERIALS & SERVICES	-	-	250,565	-	-	-
	7000 PROSECUTION TOTAL	-	-	2,240,205	-	-	-
PUBLIC SAFETY FUND 044							
FUND TOTAL		-	-	11,901,988	-	-	-

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
PL 110-343 TITLE III 101							
301.00-00	BEGINNING BALANCE	40,415	50,708	40,000	75,000	75,000	75,000
332.12-00	PL 112-141 TITLE III	1,585	207,999	313,070	265,070	265,070	265,070
361.00-00	INTEREST EARNINGS	<u>10,293</u>	<u>14,490</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
PL 110-343 TITLE III 101 TOTAL RESOURCES		<u>52,293</u>	<u>273,197</u>	<u>363,070</u>	<u>350,070</u>	<u>350,070</u>	<u>350,070</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
MISCELLANEOUS DEPARTMENT							
9918 HR1424/PL110-343 DIVISION							
MATERIALS & SERVICES							
411.33-15	SEARCH, RESCUE & EMERG SVS	1,585	113	63,070	50,070	50,070	50,070
	TOTAL MATERIALS & SERVICES	1,585	113	63,070	50,070	50,070	50,070
CAPITAL OUTLAY							
411.60-01	EQUIPMENT	-	207,887	300,000	300,000	300,000	300,000
	TOTAL CAPITAL OUTLAY	-	207,887	300,000	300,000	300,000	300,000
CONTINGENCIES & UNAPPRO.							
699.99-99	ENDING FUND BALANCE	50,708	65,197	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	50,708	65,197	-	-	-	-
9918 HR1424/PL110-343 TOTAL		52,293	273,197	363,070	350,070	350,070	350,070
PL 110-343 TITLE III 101 FUND TOTAL		52,293	273,197	363,070	350,070	350,070	350,070

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
COUNTY FOREST FUND 103							
301.00-00	BEGINNING BALANCE	7,662,848	10,611,540	12,970,796	11,758,817	11,758,817	11,758,817
331.07-06	DOT-RECREATIONAL TRAILS	69,341	22,702	200,000	300,000	300,000	300,000
334.07-47	OPRD-ATV GRANT	-	57,168	82,500	61,450	61,450	61,450
341.09-00	FORECLOSED PROP EXP REIMB	19,968	-	-	-	-	-
360.01-00	MISCELLANEOUS	-	3,749	-	-	-	-
361.00-00	INTEREST EARNINGS	177,416	399,720	330,000	200,000	200,000	200,000
362.00-00	RENTS & ROYALTIES	6,699,908	5,450,797	2,524,080	2,655,322	2,655,322	2,655,322
COUNTY FOREST FUND 103 TOTAL RESOURCES		<u>14,629,481</u>	<u>16,545,676</u>	<u>16,107,376</u>	<u>14,975,589</u>	<u>14,975,589</u>	<u>14,975,589</u>

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
9000 FORESTRY DEPARTMENT							
PERSONNEL SERVICES							
461.10-01	REGULAR	280,402	311,426	335,471	310,440	310,440	310,548
461.10-02	EXTRA HELP	-	2,125	-	-	-	-
461.10-03	OVERTIME	12,501	6,514	20,000	20,000	20,000	20,000
461.10-07	MISC. INCOME	400	500	400	500	500	500
461.15-01	FICA	22,222	24,109	27,225	25,316	25,316	25,324
461.15-02	PERS	92,424	92,236	116,935	112,599	112,599	112,636
461.15-03	INSURANCE BENEFITS	72,027	58,237	102,461	82,414	82,414	82,415
461.15-04	WORKERS' COMPENSATION	6,527	6,914	16,042	14,423	14,423	14,427
	TOTAL PERSONNEL SERVICES	486,503	502,061	618,534	565,692	565,692	565,850
	TOTAL FULL-TIME EQUIVALENT (FTE)	4.000	5.000	5.250	4.000	4.000	4.000
MATERIALS & SERVICES							
461.20-01	SUPPLIES	15,235	17,742	18,000	20,000	20,000	20,000
461.20-07	SUPPLIES: ROCK	-	9,154	15,000	15,000	15,000	15,000
461.22-02	TELE, POSTAGE, COPIES & ETC	4,008	3,578	4,800	4,800	4,800	4,800
461.22-13	FIRE PATROL ASSESSMENTS	79,623	100,614	116,500	126,100	126,100	126,100
461.22-15	PERMITS/RENT	14,823	30,623	42,000	42,000	42,000	42,000
461.22-23	<\$5000 INFO TECHNOLOGY	-	500	2,200	5,000	5,000	5,000
461.22-27	<\$5000 EQUIPMENT	650	6,768	-	-	-	-
461.23-08	INSURANCE PREMIUMS	4,218	5,363	6,705	7,477	6,989	6,989
461.30-05	TRAINING & TRAVEL	785	624	1,500	1,500	1,500	1,500
461.31-13	NOTICES & REPORTS	3,144	3,112	5,500	5,500	5,500	5,500
461.32-13	VEHICLE EXPENSE	36,973	16,741	30,000	25,000	25,000	25,000
461.34-11	USDA WILDLIFE SERVICES	7,110	7,047	7,930	7,930	7,930	7,930
461.36-01	CONTRACTED SERVICES	38,825	53,912	160,698	103,027	122,948	122,948
461.36-21	REFORESTATION	206,672	305,466	438,065	472,890	472,890	472,890
	TOTAL MATERIALS & SERVICES	412,066	561,244	848,898	836,224	855,657	855,657

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
	CAPITAL OUTLAY						
461.60-01	EQUIPMENT	-	56,017	-	20,000	20,000	20,000
461.60-14	CONSTRUCT & ACQUISITION	-	2,310	200,000	300,000	300,000	300,000
461.60-19	PATH & TRAIL CONSTRUCTION	92,315	57,168	82,500	61,450	61,450	61,450
	TOTAL CAPITAL OUTLAY	<u>92,315</u>	<u>115,495</u>	<u>282,500</u>	<u>381,450</u>	<u>381,450</u>	<u>381,450</u>
	TRANSFERS & OTHER						
461.90-01	GENERAL FUND	3,027,055	2,964,537	3,364,219	5,371,869	4,092,023	4,091,865
	TOTAL TRANSFERS & OTHER	<u>3,027,055</u>	<u>2,964,537</u>	<u>3,364,219</u>	<u>5,371,869</u>	<u>4,092,023</u>	<u>4,091,865</u>
	CONTINGENCIES & UNAPPRO.						
699.99-96	OPERATING CONTINGENCY	-	-	2,308,577	2,246,338	2,246,338	2,246,338
699.99-98	UNAPPROPRIATED BALANCE	-	-	8,684,648	5,574,016	6,834,429	6,834,429
699.99-99	ENDING FUND BALANCE	10,611,542	12,402,339	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	<u>10,611,542</u>	<u>12,402,339</u>	<u>10,993,225</u>	<u>7,820,354</u>	<u>9,080,767</u>	<u>9,080,767</u>
	9000 FORESTRY TOTAL	<u>14,629,481</u>	<u>16,545,676</u>	<u>16,107,376</u>	<u>14,975,589</u>	<u>14,975,589</u>	<u>14,975,589</u>
	COUNTY FOREST FUND 103 FUND TOTAL	<u>14,629,481</u>	<u>16,545,676</u>	<u>16,107,376</u>	<u>14,975,589</u>	<u>14,975,589</u>	<u>14,975,589</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
ADMINISTRATIVE GRANT FUND 105							
301.00-00	BEGINNING BALANCE	129,616	139,312	169,367	188,804	188,804	188,804
331.06-03	HUD-COMMUNITY BLOCK GRANT	202,715	29,735	-	-	-	-
331.08-03	BLM-SECURE RURAL/TITLE II	13,500	-	19,774	-	-	-
334.01-11	CJC-SPECIALTY COURT IMP	-	10,876	10,876	-	-	-
334.01-12	DAS-HOUSE BILL 4123	127,519	648,434	715,000	131,000	131,000	131,000
342.01-03	SHERIFF'S RESERVES	2,450	-	5,000	5,000	5,000	5,000
342.01-05	SEARCH AND RESCUE (SAR)	5,170	10,000	10,000	10,000	10,000	10,000
349.07-00	COST-SHARE/WEED CONTROL	18,007	5,256	40,786	12,000	12,000	12,000
360.01-00	MISCELLANEOUS	-	402	-	-	-	-
361.00-00	INTEREST EARNINGS	26,088	33,037	15,000	10,000	10,000	10,000
ADMINISTRATIVE GRANT FUND 105 TOTAL RESOURCES		525,065	877,052	985,803	356,804	356,804	356,804

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
MISCELLANEOUS DEPARTMENT							
9906 ADMINISTRATIVE GRANTS DIVISION							
MATERIALS & SERVICES							
480.22-01	OTHER EXPENSE	9,544	6,754	57,113	62,971	62,971	62,971
480.33-28	WEED BOARD	32,999	8,680	108,447	61,272	61,272	61,272
480.33-30	SHERIFF'S RESERVES	1,352	2,381	17,900	16,604	16,604	16,604
480.33-32	SEARCH & RESCUE (SAR)	11,621	300	18,300	21,352	21,352	21,352
480.33-58	COMMUNITY BLOCK GRNT (HUD)	202,718	29,735	-	-	-	-
480.33-68	COORD HOMELESS RESP SYS	127,519	648,845	715,000	131,000	131,000	131,000
480.33-69	SPECIALTY COURT	-	-	21,752	16,314	16,314	16,314
	TOTAL MATERIALS & SERVICES	<u>385,753</u>	<u>696,695</u>	<u>938,512</u>	<u>309,513</u>	<u>309,513</u>	<u>309,513</u>
CAPITAL OUTLAY							
480.60-01	EQUIPMENT	-	-	47,291	47,291	47,291	47,291
	TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>47,291</u>	<u>47,291</u>	<u>47,291</u>	<u>47,291</u>
CONTINGENCIES & UNAPPRO.							
699.99-99	ENDING FUND BALANCE	<u>139,312</u>	<u>180,357</u>	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	<u>139,312</u>	<u>180,357</u>	-	-	-	-
9906 ADMINISTRATIVE GRANTS TOTAL		<u>525,065</u>	<u>877,052</u>	<u>985,803</u>	<u>356,804</u>	<u>356,804</u>	<u>356,804</u>
ADMINISTRATIVE GRANT FUND 105							
FUND TOTAL		<u>525,065</u>	<u>877,052</u>	<u>985,803</u>	<u>356,804</u>	<u>356,804</u>	<u>356,804</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
COUNTY SCHOOL FUND 106							
301.00-00	BEGINNING BALANCE	-	27	-	-	-	-
316.02-00	ELECTRIC CO-OP TAX	131,741	133,603	150,000	150,000	150,000	150,000
318.01-00	PRIVATE RAILCAR COMPANIES	619	166	1,000	-	-	-
332.09-00	FEDERAL FOREST RECEIPTS	46,610	14,893	65,000	50,000	50,000	50,000
335.10-00	STATE FOREST PRODUCTS	151,580	-	-	-	-	-
361.00-00	INTEREST EARNINGS	262	388	500	550	550	550
COUNTY SCHOOL FUND 106 TOTAL RESOURCES		<u>330,812</u>	<u>149,077</u>	<u>216,500</u>	<u>200,550</u>	<u>200,550</u>	<u>200,550</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
MISCELLANEOUS DEPARTMENT							
9902 COUNTY SCHOOL FUND DIVISION							
	TRANSFERS & OTHER						
495.95-04	FOR SUPPORT OF SCHOOLS	330,785	149,077	216,500	200,550	200,550	200,550
	TOTAL TRANSFERS & OTHER	330,785	149,077	216,500	200,550	200,550	200,550
	CONTINGENCIES & UNAPPRO.						
699.99-99	ENDING FUND BALANCE	27	-	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	27	-	-	-	-	-
	9902 COUNTY SCHOOL TOTAL	330,812	149,077	216,500	200,550	200,550	200,550
COUNTY SCHOOL FUND 106							
FUND TOTAL		330,812	149,077	216,500	200,550	200,550	200,550

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
NOTE: COOS COUNTY LIBRARY SERVICE DISTRICT WAS CREATED ON NOVEMBER 3, 1992							
LIBRARY DISTRICT FUND 107							
301.00-00	BEGINNING BALANCE	43,517	32,968	40,000	40,000	40,000	40,000
311.01-10	CURRENT YEAR TAXES	4,198,203	4,347,595	4,411,825	4,605,159	4,605,159	4,605,159
311.01-12	PRIOR YEARS' TAXES	95,001	123,431	90,000	100,000	100,000	100,000
318.04-00	FORECLOSED PROPERTY SALES	3,373	-	5,000	5,000	5,000	5,000
319.00-00	PENALTY/INT ON DELINQ TAX	20,952	19,551	20,000	20,000	20,000	20,000
335.10-00	STATE FOREST PRODUCTS	31,966	-	-	-	-	-
361.00-00	INTEREST EARNINGS	8,279	13,353	10,000	15,000	15,000	15,000
LIBRARY DISTRICT FUND 107 TOTAL RESOURCES		<u>4,401,291</u>	<u>4,536,898</u>	<u>4,576,825</u>	<u>4,785,159</u>	<u>4,785,159</u>	<u>4,785,159</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
MISCELLANEOUS DEPARTMENT							
9907 LIBRARY SERVICE DIVISION							
MATERIALS & SERVICES							
455.23-07	ADMINISTRATIVE	3,829	14,398	10,000	15,000	15,000	15,000
455.36-01	CONTRACTED SERVICES	4,364,493	4,473,051	4,566,825	4,770,159	4,770,159	4,770,159
	TOTAL MATERIALS & SERVICES	<u>4,368,322</u>	<u>4,487,449</u>	<u>4,576,825</u>	<u>4,785,159</u>	<u>4,785,159</u>	<u>4,785,159</u>
CONTINGENCIES & UNAPPRO.							
699.99-99	ENDING FUND BALANCE	32,969	49,449	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	<u>32,969</u>	<u>49,449</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
9907 LIBRARY SERVICE TOTAL		<u>4,401,291</u>	<u>4,536,898</u>	<u>4,576,825</u>	<u>4,785,159</u>	<u>4,785,159</u>	<u>4,785,159</u>
LIBRARY DISTRICT FUND 107							
FUND TOTAL		<u>4,401,291</u>	<u>4,536,898</u>	<u>4,576,825</u>	<u>4,785,159</u>	<u>4,785,159</u>	<u>4,785,159</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
NOTE: COOS COUNTY 4-H AND EXTENSION SERVICE DISTRICT WAS CREATED ON NOVEMBER 3, 1998							
4-H & EXTENSION DISTRICT FUND 108							
301.00-00	BEGINNING BALANCE	343,223	412,372	262,984	450,000	450,000	450,000
311.01-10	CURRENT YEAR TAXES	512,180	529,980	537,481	561,035	561,035	561,035
311.01-12	PRIOR YEARS' TAXES	11,575	15,054	10,000	10,000	10,000	10,000
318.04-00	FORECLOSED PROPERTY SALES	411	-	500	-	-	-
319.00-00	PENALTY/INT ON DELIQ TAX	2,555	2,384	3,000	1,500	1,500	1,500
335.10-00	STATE FOREST PRODUCTS	3,894	-	-	-	-	-
361.00-00	INTEREST EARNINGS	12,803	21,288	10,000	10,000	10,000	10,000
4-H & EXTENSION DISTRICT FUND 108 TOTAL RESOURCES		<u>886,641</u>	<u>981,078</u>	<u>823,965</u>	<u>1,032,535</u>	<u>1,032,535</u>	<u>1,032,535</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
MISCELLANEOUS DEPARTMENT							
9912 4-H & EXTENSION SERVICE DIVISION							
MATERIALS & SERVICES							
495.21-01	MINOR REPAIR & MAINT	-	-	-	-	10,000	10,000
495.23-07	ADMINISTRATIVE	11,780	25,708	25,000	30,000	30,000	30,000
495.36-01	CONTRACTED SERVICES	462,490	479,377	561,200	577,100	577,100	577,100
	TOTAL MATERIALS & SERVICES	474,270	505,085	586,200	607,100	617,100	617,100
CAPITAL OUTLAY							
495.60-11	MAJOR REPAIR & IMPROVE.	-	-	-	-	100,000	100,000
	TOTAL CAPITAL OUTLAY	-	-	-	-	100,000	100,000
CONTINGENCIES & UNAPPRO.							
699.99-96	OPERATING CONTINGENCY	-	-	123,595	154,880	154,880	154,880
699.99-98	UNAPPROPRIATED BALANCE	-	-	114,170	270,555	160,555	160,555
699.99-99	ENDING FUND BALANCE	412,371	475,993	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	412,371	475,993	237,765	425,435	315,435	315,435
9912 4-H & EXTENSION TOTAL		886,641	981,078	823,965	1,032,535	1,032,535	1,032,535
4-H & EXTENSION DISTRICT FUND 108							
FUND TOTAL		886,641	981,078	823,965	1,032,535	1,032,535	1,032,535

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
FOOT PATH/BICYCLE TRAILS 110							
301.00-00	BEGINNING BALANCE	750,693	833,822	900,000	1,000,000	1,000,000	1,000,000
335.05-00	MOTOR VEHICLE FUEL TAXES	64,274	64,766	65,000	65,000	65,000	65,000
361.00-00	INTEREST EARNINGS	<u>18,856</u>	<u>33,014</u>	<u>20,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
FOOT PATH/BICYCLE TRAILS 110 TOTAL RESOURCES		<u>833,823</u>	<u>931,602</u>	<u>985,000</u>	<u>1,090,000</u>	<u>1,090,000</u>	<u>1,090,000</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
MISCELLANEOUS DEPARTMENT							
9903 FOOT PATH/BICYCLE TRAILS DIVISION							
MATERIALS & SERVICES							
431.22-01	OTHER EXPENSE	-	-	30,000	30,000	30,000	30,000
	TOTAL MATERIALS & SERVICES	-	-	30,000	30,000	30,000	30,000
CAPITAL OUTLAY							
431.60-19	PATH & TRAIL CONSTRUCTION	-	-	955,000	1,060,000	1,060,000	1,060,000
	TOTAL CAPITAL OUTLAY	-	-	955,000	1,060,000	1,060,000	1,060,000
CONTINGENCIES & UNAPPRO.							
699.99-99	ENDING FUND BALANCE	833,823	931,602	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	833,823	931,602	-	-	-	-
9903 FOOT PATH/BICYCLE TRLS. TOTAL		833,823	931,602	985,000	1,090,000	1,090,000	1,090,000
FOOT PATH/BICYCLE TRAILS 110							
FUND TOTAL		833,823	931,602	985,000	1,090,000	1,090,000	1,090,000

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
---------	---------------------	------------------------	------------------------	----------------------	-----------------------	-----------------------	----------------------

NOTE: INDUSTRIAL DEVELOPMENT FUND WAS CREATED ON NOVEMBER 21, 2001 RESOLUTION 01-11-156C

INDUSTRIAL DVLP. FUND 111

301.00-00	BEGINNING BALANCE	12,616	-	-	-	-	-
361.00-00	INTEREST EARNINGS	94	-	-	-	-	-

INDUSTRIAL DVLP. FUND 111 TOTAL RESOURCES
--

		12,710	-	-	-	-	-
--	--	---------------	---	---	---	---	---

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
BOARD OF COMMISSIONERS' DEPARTMENT							
4006 INDUSTRIAL REVOLVING DIVISION							
MATERIALS & SERVICES							
465.34-20	ECON. IMPROV. PROJECTS	12,710	-	-	-	-	-
	TOTAL MATERIALS & SERVICES	12,710	-	-	-	-	-
	4006 INDUSTRIAL REVOLVING TOTAL	12,710	-	-	-	-	-
INDUSTRIAL DVLP. FUND 111							
FUND TOTAL		12,710	-	-	-	-	-

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
COOS FAMILY MEDIATION 115							
301.00-00	BEGINNING BALANCE	235,761	264,193	252,399	272,340	272,340	272,340
334.06-10	FAMILY LAW MEDIATION	23,545	100	25,000	25,000	-	-
361.00-00	INTEREST EARNINGS	<u>6,207</u>	<u>9,987</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
COOS FAMILY MEDIATION 115 TOTAL RESOURCES		<u>265,513</u>	<u>274,280</u>	<u>279,399</u>	<u>299,340</u>	<u>274,340</u>	<u>274,340</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
MISCELLANEOUS DEPARTMENT							
9913 COOS FAMILY MEDIATION DIVISION							
MATERIALS & SERVICES							
444.20-01	SUPPLIES	-	-	2,000	2,000	2,000	2,000
444.36-01	CONTRACTED SERVICES	<u>1,320</u>	<u>6,040</u>	<u>277,399</u>	<u>297,340</u>	<u>272,340</u>	<u>272,340</u>
	TOTAL MATERIALS & SERVICES	1,320	6,040	279,399	299,340	274,340	274,340
CONTINGENCIES & UNAPPRO.							
699.99-99	ENDING FUND BALANCE	<u>264,193</u>	<u>268,240</u>	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	264,193	268,240	-	-	-	-
9913 COOS FAMILY MEDIATION TOTAL		<u>265,513</u>	<u>274,280</u>	<u>279,399</u>	<u>299,340</u>	<u>274,340</u>	<u>274,340</u>
COOS FAMILY MEDIATION 115							
FUND TOTAL		<u>265,513</u>	<u>274,280</u>	<u>279,399</u>	<u>299,340</u>	<u>274,340</u>	<u>274,340</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
911/DISPATCH FUND 116							
301.00-00	BEGINNING BALANCE	357,739	252,463	254,539	70,484	5,000	5,000
334.02-13	911 TELEPHONE TAX	495,798	505,885	496,619	-	-	-
334.02-14	911 TAX (BANDON)	32,097	33,843	31,810	-	-	-
334.02-16	911 TAX (MYRTLE POINT)	22,809	23,240	22,926	-	-	-
334.02-17	911 TAX (POWERS)	6,659	7,081	6,682	-	-	-
334.02-30	911 TAX (NORTH BEND)	95,922	99,251	104,358	-	-	-
334.02-31	911 TAX (LAKESIDE)	17,561	17,993	17,353	-	-	-
341.13-00	SERVICES TO COUNTY DEPTS.	7,000	7,000	10,000	-	-	-
342.01-02	CONTRACTED DISPATCHING	240,134	252,014	268,781	-	-	-
360.01-00	MISCELLANEOUS	123	-	-	-	-	-
361.00-00	INTEREST EARNINGS	3,687	10,609	2,000	-	-	-
392.01-00	GENERAL FUND	527,772	775,200	546,945	-	-	-
911/DISPATCH FUND 116 TOTAL RESOURCES		<u>1,807,301</u>	<u>1,984,579</u>	<u>1,762,013</u>	<u>70,484</u>	<u>5,000</u>	<u>5,000</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
SHERIFF'S DEPARTMENT							
1605 DISPATCH DIVISION							
PERSONNEL SERVICES							
421.10-01	REGULAR	361,749	319,140	469,486	-	-	-
421.10-03	OVERTIME	70,184	149,576	36,410	-	-	-
421.10-04	HOLIDAY	10,179	18,792	14,322	-	-	-
421.15-01	FICA	33,478	36,975	39,802	-	-	-
421.15-02	PERS	119,875	136,969	165,682	-	-	-
421.15-03	INSURANCE BENEFITS	124,044	102,414	149,185	-	-	-
421.15-04	WORKERS' COMPENSATION	827	799	3,270	-	-	-
421.15-06	UNEMPLOYMENT	-	153	-	-	-	-
	TOTAL PERSONNEL SERVICES	<u>720,336</u>	<u>764,818</u>	<u>878,157</u>	-	-	-
	TOTAL FULL-TIME EQUIVALENT (FTE)	7.010	7.010	7.010	-	-	-
MATERIALS & SERVICES							
421.22-01	OTHER EXPENSE	1,742	4,444	6,820	-	-	-
421.22-15	PERMITS/RENT	55,869	42,204	37,518	-	-	-
421.22-23	<\$5000 INFO TECHNOLOGY	1,166	2,046	2,554	-	-	-
421.22-27	<\$5000 EQUIPMENT	312	2,316	930	-	-	-
421.23-08	INSURANCE PREMIUMS	3,928	4,411	5,514	-	-	-
421.29.02	UTILITIES	9,394	8,556	12,331	-	-	-
421.29-03	TELEPHONE	3,512	3,321	4,208	-	-	-
421.30-05	TRAINING & TRAVEL	1,657	1,117	5,321	-	-	-
421.35-01	MAINTENANCE AGREEMENTS	1,707	1,820	14,454	-	-	-
421.35-06	SOFTWARE LICENSE/MAINT	13,104	8,544	11,470	-	-	-
421.36-01	CONTRACTED SERVICES	35,890	33,658	37,641	-	-	-
	TOTAL MATERIALS & SERVICES	<u>128,281</u>	<u>112,437</u>	<u>138,761</u>	-	-	-
	1605 DISPATCH DIVISION TOTAL	<u>848,617</u>	<u>877,255</u>	<u>1,016,918</u>	-	-	-

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
SHERIFF'S DEPARTMENT							
1606 PSAP DIVISION							
PERSONNEL SERVICES							
421.10-01	REGULAR	262,170	208,892	287,076	-	-	-
421.10-03	OVERTIME	66,057	101,320	29,590	-	-	-
421.10-04	HOLIDAY	8,906	12,718	8,778	-	-	-
421.15-01	FICA	25,790	24,495	24,903	-	-	-
421.15-02	PERS	93,760	91,250	104,318	-	-	-
421.15-03	INSURANCE BENEFITS	90,293	66,022	91,656	-	-	-
421.15-04	WORKERS' COMPENSATION	536	517	2,333	-	-	-
421.15-06	UNEMPLOYMENT	-	94	-	-	-	-
	TOTAL PERSONNEL SERVICES	<u>547,512</u>	<u>505,308</u>	<u>548,654</u>	-	-	-
	TOTAL FULL-TIME EQUIVALENT (FTE)	4.990	4.990	4.990	-	-	-
MATERIALS & SERVICES							
421.22-01	OTHER EXPENSE	1,104	2,723	4,180	-	-	-
421.22-15	PERMITS/RENT	34,242	26,029	22,997	-	-	-
421.22-23	<\$5000 INFO TECHNOLOGY	715	1,254	1,565	-	-	-
421.22-27	<\$5000 EQUIPMENT	191	1,420	570	-	-	-
421.23-08	INSURANCE PREMIUMS	2,819	3,169	3,962	-	-	-
421.29.02	UTILITIES	5,758	5,244	6,945	-	-	-
421.29-03	TELEPHONE	2,153	1,970	3,192	-	-	-
421.30-05	TRAINING & TRAVEL	1,016	685	3,261	-	-	-
421.35-01	MAINTENANCE AGREEMENTS	936	1,116	8,859	-	-	-
421.35-06	SOFTWARE LICENSE/MAINT	8,115	5,338	7,131	-	-	-
421.36-01	CONTRACTED SERVICES	<u>22,493</u>	<u>21,132</u>	<u>21,883</u>	-	-	-
	TOTAL MATERIALS & SERVICES	79,542	70,080	84,545	-	-	-
	1606 PSAP DIVISION TOTAL	<u>627,054</u>	<u>575,388</u>	<u>633,199</u>	-	-	-

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
SHERIFF'S DEPARTMENT							
9900 MISCELLANEOUS DIVISION							
TRANSFERS & OTHER							
421.90-01	GENERAL FUND	-	-	-	70,484	5,000	5,000
421.90-27	DISPATCH EQUIP RESERVE	6,692	7,028	7,511	-	-	-
421.95-11	NB 911 TAX PASSTHROUGH	72,475	99,251	104,385	-	-	-
	TOTAL TRANSFERS & OTHER	<u>79,167</u>	<u>106,279</u>	<u>111,896</u>	<u>70,484</u>	<u>5,000</u>	<u>5,000</u>
CONTINGENCIES & UNAPPRO.							
699.99-99	ENDING FUND BALANCE	<u>252,463</u>	<u>425,657</u>	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	<u>252,463</u>	<u>425,657</u>	-	-	-	-
	9900 MISCELLANEOUS DIVISION TOTAL	<u>331,630</u>	<u>531,936</u>	<u>111,896</u>	<u>70,484</u>	<u>5,000</u>	<u>5,000</u>
	911/DISPATCH FUND 116						
	FUND TOTAL	<u>1,807,301</u>	<u>1,984,579</u>	<u>1,762,013</u>	<u>70,484</u>	<u>5,000</u>	<u>5,000</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
COUNTY CLERK RECORDS 117							
301.00-00	BEGINNING BALANCE	114,280	120,937	125,726	118,000	118,000	118,000
322.01-01	CLERK FEES	15,412	9,815	9,500	9,500	9,500	9,500
322.01-07	CLERK LIEN RECORD FEE	5,250	4,885	3,000	3,500	3,500	3,500
361.00-00	INTEREST EARNINGS	<u>2,647</u>	<u>4,463</u>	<u>2,000</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
COUNTY CLERK RECORDS 117 TOTAL RESOURCES		<u>137,589</u>	<u>140,100</u>	<u>140,226</u>	<u>135,000</u>	<u>135,000</u>	<u>135,000</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
CLERK'S DEPARTMENT							
6002 ORS205.320 DIVISION							
MATERIALS & SERVICES							
415.20-01	SUPPLIES	5,509	407	10,000	10,000	10,000	10,000
415.22-27	<\$5000 EQUIPMENT	-	91	2,000	2,000	2,000	2,000
415.35-06	SOFTWARE LICENSE/MAINT	10,689	11,368	13,671	16,875	16,875	16,875
415.36-01	CONTRACTED SERVICES	455	201	10,000	20,310	20,310	20,310
	TOTAL MATERIALS & SERVICES	<u>16,653</u>	<u>12,067</u>	<u>35,671</u>	<u>49,185</u>	<u>49,185</u>	<u>49,185</u>
CAPITAL OUTLAY							
415.60-01	EQUIPMENT	-	-	20,000	20,000	20,000	20,000
	TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
CONTINGENCIES & UNAPPRO.							
699.99-96	OPERATING CONTINGENCY	-	-	21,033	20,250	20,250	20,250
699.99-98	UNAPPROPRIATED BALANCE	-	-	63,522	45,565	45,565	45,565
699.99-99	ENDING FUND BALANCE	120,936	128,033	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	<u>120,936</u>	<u>128,033</u>	<u>84,555</u>	<u>65,815</u>	<u>65,815</u>	<u>65,815</u>
6002 ORS205.320 DIVISION TOTAL		<u>137,589</u>	<u>140,100</u>	<u>140,226</u>	<u>135,000</u>	<u>135,000</u>	<u>135,000</u>
COUNTY CLERK RECORDS 117							
FUND TOTAL		<u>137,589</u>	<u>140,100</u>	<u>140,226</u>	<u>135,000</u>	<u>135,000</u>	<u>135,000</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
LAND CORNER PRESERVATION 118							
301.00-00	BEGINNING BALANCE	88,018	45,385	20,000	45,000	45,000	45,000
322.01-09	CORNER PRESERVATION FEES	79,667	71,991	60,000	40,000	40,000	40,000
361.00-00	INTEREST EARNINGS	<u>2,027</u>	<u>1,276</u>	<u>800</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
LAND CORNER PRESERVATION 118 TOTAL RESOURCES		<u><u>169,712</u></u>	<u><u>118,652</u></u>	<u><u>80,800</u></u>	<u><u>86,000</u></u>	<u><u>86,000</u></u>	<u><u>86,000</u></u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
SURVEYOR'S DEPARTMENT							
1901 LAND CORNER PRSV. DIVISION							
PERSONNEL SERVICES							
415.10-01	REGULAR	63,766	34,195	37,550	39,941	37,256	37,256
415.15-01	FICA	4,660	2,455	2,873	3,055	2,850	2,850
415.15-02	PERS	17,316	10,103	11,502	12,664	11,680	11,680
415.15-03	INSURANCE BENEFITS	21,128	9,671	13,675	14,523	13,227	13,227
415.15-04	WORKERS' COMPENSATION	1,454	439	561	598	592	592
	TOTAL PERSONNEL SERVICES	108,324	56,863	66,161	70,781	65,605	65,605
	TOTAL FULL-TIME EQUIVALENT (FTE)	1.470	1.200	1.200	0.700	0.650	0.650
MATERIALS & SERVICES							
415.22-01	OTHER EXPENSE	1,422	562	1,250	1,250	1,250	1,250
415.22-23	<\$5000 INFO TECHNOLOGY	1,309	2,180	-	-	-	-
415.22-27	<\$5000 EQUIPMENT	1,144	-	-	-	-	-
415.23-08	INSURANCE PREMIUMS	1,358	1,319	1,649	1,226	1,146	1,146
415.30-05	TRAINING & TRAVEL	1,222	664	-	-	-	-
415.32-13	VEHICLE EXPENSE	4,545	2,416	2,756	2,756	2,756	2,756
415.36-01	CONTRACTED SERVICES	2,391	2,605	6,564	7,208	7,194	7,194
	TOTAL MATERIALS & SERVICES	13,391	9,746	12,219	12,440	12,346	12,346
DEBT SERVICE							
415.80-50	VEHICLE LEASES	2,612	2,612	2,420	-	-	-
	TOTAL DEBT SERVICE	2,612	2,612	2,420	-	-	-

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
	CONTINGENCIES & UNAPPRO.						
699.99-96	OPERATING CONTINGENCY	-	-	-	2,779	8,049	8,049
699.99-99	ENDING FUND BALANCE	<u>45,385</u>	<u>49,431</u>	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	45,385	49,431	-	2,779	8,049	8,049
	1901 LAND CORNER PRSV. TOTAL	<u>169,712</u>	<u>118,652</u>	<u>80,800</u>	<u>86,000</u>	<u>86,000</u>	<u>86,000</u>
	LAND CORNER PRESERVATION 118 FUND TOTAL	<u>169,712</u>	<u>118,652</u>	<u>80,800</u>	<u>86,000</u>	<u>86,000</u>	<u>86,000</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
RECORDS MGMT SYSTEM BOARD 120							
301.00-00	BEGINNING BALANCE	36,260	21,657	28,406	34,600	34,600	34,600
341.13-00	SERVICES TO COUNTY DEPTS.	34,157	11,610	11,610	10,175	10,175	10,175
342.01-04	WORK FOR OUTSIDE AGENCIES	962	1,835	1,835	-	-	-
361.00-00	INTEREST EARNINGS	857	1,023	300	500	500	500
RECORDS MGMT SYSTEM BOARD 120 TOTAL RESOURCES		<u>72,236</u>	<u>36,125</u>	<u>42,151</u>	<u>45,275</u>	<u>45,275</u>	<u>45,275</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
SHERIFF'S DEPARTMENT							
1611 RECORDS MGMT SYSTEM BD DIV							
MATERIALS & SERVICES							
421.22-23	<\$5000 INFO TECHNOLOGY	-	213	-	5,000	5,000	5,000
421.23-08	INSURANCE PREMIUMS	82	177	222	363	340	340
421.35-06	SOFTWARE LICENSE/MAINT	19,257	8,518	10,000	9,450	9,477	9,477
421.36-01	CONTRACTED SERVICES	11	206	31,929	8,758	8,754	8,754
	TOTAL MATERIALS & SERVICES	<u>19,350</u>	<u>9,114</u>	<u>42,151</u>	<u>23,571</u>	<u>23,571</u>	<u>23,571</u>
CAPITAL OUTLAY							
421.60-01	EQUIPMENT	<u>31,229</u>	-	-	<u>21,704</u>	<u>21,704</u>	<u>21,704</u>
	TOTAL CAPITAL OUTLAY	<u>31,229</u>	-	-	<u>21,704</u>	<u>21,704</u>	<u>21,704</u>
CONTINGENCIES & UNAPPRO.							
699.99-99	ENDING FUND BALANCE	<u>21,657</u>	<u>27,011</u>	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	<u>21,657</u>	<u>27,011</u>	-	-	-	-
	1611 RECORDS MGMT SYSTEM BD TOTAL	<u>72,236</u>	<u>36,125</u>	<u>42,151</u>	<u>45,275</u>	<u>45,275</u>	<u>45,275</u>
	RECORDS MGMT SYSTEM BOARD 120 FUND TOTAL	<u>72,236</u>	<u>36,125</u>	<u>42,151</u>	<u>45,275</u>	<u>45,275</u>	<u>45,275</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
AMERICAN RESCUE PLAN 121							
301.00-00	BEGINNING BALANCE	22,312	178,426	1,600,000	340,000	340,000	340,000
331.01-10	USDT-CORONAVIRUS RECOVERY	2,729,939	4,127,011	-	1,223,730	1,223,730	1,223,730
361.00-00	INTEREST EARNINGS	-	30,780	-	-	-	-
392.01-00	GENERAL FUND	<u>156,114</u>	<u>84,687</u>	<u>75,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
AMERICAN RESCUE PLAN 121 TOTAL RESOURCES		<u>2,908,365</u>	<u>4,420,904</u>	<u>1,675,000</u>	<u>1,633,730</u>	<u>1,633,730</u>	<u>1,633,730</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
MISCELLANEOUS DEPARTMENT							
9921 AMERICAN RESCUE PLAN							
MATERIALS & SERVICES							
480.20-01	SUPPLIES	22,453	1,949	-	-	-	-
480.22-23	<\$5000 INFO TECHNOLOGY	2,848	-	-	-	-	-
480.22-27	<\$5000 EQUIPMENT	11,277	-	-	-	-	-
480.33-40	REVENUE LOSS RECOVERY	1,005,106	3,578,455	1,175,000	-	-	-
480.36-01	CONTRACTED SERVICES	<u>302,241</u>	<u>65,793</u>	-	93,439	93,439	93,439
	TOTAL MATERIALS & SERVICES	1,343,925	3,646,197	1,175,000	93,439	93,439	93,439
CAPITAL OUTLAY							
480.60-01	EQUIPMENT	464,936	37,108	-	-	-	-
480.60-11	MAJOR REPAIR & IMPROVEMENT	<u>921,078</u>	<u>486,308</u>	500,000	1,540,291	1,360,625	1,360,625
	TOTAL CAPITAL OUTLAY	1,386,014	523,416	500,000	1,540,291	1,360,625	1,360,625
TRANSFERS & OTHER							
480.90-01	GENERAL FUND	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	179,666	179,666
	TOTAL TRANSFERS & OTHER	-	-	-	-	179,666	179,666
CONTINGENCIES & UNAPPRO.							
699.99-99	ENDING FUND BALANCE	<u>178,426</u>	<u>251,291</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL CONTINGENCIES & UNAPPRO.	178,426	251,291	-	-	-	-
9921 AMERICAN RESCUE PLAN TOTAL		<u>2,908,365</u>	<u>4,420,904</u>	<u>1,675,000</u>	<u>1,633,730</u>	<u>1,633,730</u>	<u>1,633,730</u>
AMERICAN RESCUE PLAN 121							
FUND TOTAL		<u>2,908,365</u>	<u>4,420,904</u>	<u>1,675,000</u>	<u>1,633,730</u>	<u>1,633,730</u>	<u>1,633,730</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
---------	---------------------	------------------------	------------------------	----------------------	-----------------------	-----------------------	----------------------

NOTE: DISPATCH EQUIPMENT RESERVE FUND WAS CREATED ON JULY 1, 2018 RESOLUTION 18-04-056B
REVIEW YEAR : 2028

COUNTY FOREST RESERVE 203

301.00-00	BEGINNING BALANCE	101,001	1,307,567	1,421,426	-	-	-
360.01-00	MISCELLANEOUS	-	1,111,660	-	-	-	-
361.00-00	INTEREST EARNINGS	28,654	41,665	31,000	-	-	-
362.00-00	RENTS & ROYALTIES	<u>2,300,157</u>	<u>1,795,416</u>	<u>149,102</u>	-	-	-

COUNTY FOREST RESERVE 203 TOTAL RESOURCES
--

		<u><u>2,429,812</u></u>	<u><u>4,256,308</u></u>	<u><u>1,601,528</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
--	--	-------------------------	-------------------------	-------------------------	-----------------	-----------------	-----------------

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
MISCELLANEOUS DEPARTMENT							
9003 COUNTY FOREST RESERVE							
CAPITAL OUTLAY							
461.60-14	CONSTRUCT & ACQUISITION	18,060	1,650,420	1,601,528	-	-	-
	CAPITAL OUTLAY TOTAL	18,060	1,650,420	1,601,528	-	-	-
DEBT SERVICE							
461.80-08	REPAY LOAN/GENERAL FUND	1,104,186	1,099,873	-	-	-	-
	DEBT SERVICE TOTAL	1,104,186	1,099,873	-	-	-	-
CONTINGENCIES & UNAPPRO.							
699.99-99	ENDING FUND BALANCE	1,307,566	1,506,015	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	1,307,566	1,506,015	-	-	-	-
	9003 COUNTY FOREST RESERVE TOTAL	2,429,812	4,256,308	1,601,528	-	-	-
COUNTY FOREST RESERVE 203 FUND TOTAL		2,429,812	4,256,308	1,601,528	-	-	-

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
---------	---------------------	------------------------	------------------------	----------------------	-----------------------	-----------------------	----------------------

NOTE: DISPATCH EQUIPMENT RESERVE FUND WAS CREATED ON JULY 1, 2017 RESOLUTION 17-03-035B
REVIEW YEAR : 2027

DISPATCH EQUIPMENT RESERVE 216

301.00-00	BEGINNING BALANCE	24,089	31,368	38,849	41,479	41,479	41,479
361.00-00	INTEREST EARNINGS	587	1,226	200	200	200	200
392.27-00	911/DISPATCH FUND	<u>6,692</u>	<u>7,028</u>	<u>7,511</u>	<u>-</u>	<u>-</u>	<u>-</u>

DISPATCH EQUIPMENT RESERVE 216 TOTAL RESOURCES

		<u><u>31,368</u></u>	<u><u>39,622</u></u>	<u><u>46,560</u></u>	<u><u>41,679</u></u>	<u><u>41,679</u></u>	<u><u>41,679</u></u>
--	--	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
SHERIFF'S DEPARTMENT							
1616 DISPATCH EQUIPMENT RESERVE DIVISION							
	CAPITAL OUTLAY						
421.60-01	EQUIPMENT	-	-	46,560	41,679	41,679	41,679
	TOTAL CAPITAL OUTLAY	-	-	46,560	41,679	41,679	41,679
	CONTINGENCIES & UNAPPRO.						
699.99-99	ENDING FUND BALANCE	31,368	39,622	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	31,368	39,622	-	-	-	-
	1616 DISPATCH EQUIPMENT RESERVE DIV.	31,368	39,622	46,560	41,679	41,679	41,679
	DISPATCH EQUIPMENT RESERVE 216 FUND TOTAL	31,368	39,622	46,560	41,679	41,679	41,679

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
---------	---------------------	------------------------	------------------------	----------------------	-----------------------	-----------------------	----------------------

NOTE: HEALTH & WELLNESS RESERVE FUND WAS CREATED ON JULY 1, 2023 RESOLUTION 23-06-110B
REVIEW YEAR : 2033

HEALTH & WELLNESS RESERVE FUND 221

301.00-00	BEGINNING BALANCE	-	-	1,190,000	1,238,475	1,238,475	1,238,475
361.00-00	INTEREST EARNINGS	-	41,237	20,000	40,000	40,000	40,000
392.21-00	MENTAL HEALTH FUND	-	1,200,000	200,000	200,000	200,000	200,000

**HEALTH & WELLNESS RESERVE FUND 221
TOTAL RESOURCES**

-	<u>1,241,237</u>	<u>1,410,000</u>	<u>1,478,475</u>	<u>1,478,475</u>	<u>1,478,475</u>
---	------------------	------------------	------------------	------------------	------------------

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
HEALTH & WELLNESS DEPARTMENT							
1310 H&W RESERVE DIVISION							
MATERIALS & SERVICES							
441.35-06	SOFTWARE LICENSE/MAINT	-	-	500,000	500,000	500,000	500,000
	TOTAL MATERIALS & SERVICES	-	-	500,000	500,000	500,000	500,000
CAPITAL OUTLAY							
441.60-01	EQUIPMENT	-	-	150,000	350,000	350,000	350,000
441.60-03	AUTOMOBILES	-	30,733	410,000	278,475	278,475	278,475
441.60-14	CONSTRUCT & ACQUISITION	-	-	350,000	350,000	350,000	350,000
	TOTAL CAPITAL OUTLAY	-	30,733	910,000	978,475	978,475	978,475
CONTINGENCIES & UNAPPRO.							
699.99-99	ENDING FUND BALANCE	-	1,210,504	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	-	1,210,504	-	-	-	-
	1310 H&W RESERVE FUND DIV 221 TOTAL	-	1,241,237	1,410,000	1,478,475	1,478,475	1,478,475
HEALTH & WELLNESS RESERVE 221 FUND TOTAL		-	1,241,237	1,410,000	1,478,475	1,478,475	1,478,475

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
COUNTY FAIR FUND 301							
301.00-00	BEGINNING BALANCE	327,542	360,740	341,575	314,642	293,233	293,233
322.03-03	PARKING	19,026	16,170	12,500	20,000	20,000	20,000
334.07-38	OBDD-CAPITAL IMPROVEMENT	-	55,555	222,222	222,222	222,222	222,222
335.06-00	DEPT. OF AGRICULTURE	53,167	53,167	53,167	53,167	53,167	53,167
337.01-02	LOCAL GOVERN. GRANTS	-	24,639	20,000	20,000	20,000	20,000
347.04-02	PREMIUM BOOK	-	-	-	5,000	5,000	5,000
347.04-04	GATE RECEIPTS	156,741	139,665	120,000	175,000	175,000	175,000
347.04-05	FOOD CONCESSIONS	93,112	79,317	80,000	90,000	90,000	90,000
347.04-06	COMMERCIAL EXHIBITS	24,537	17,836	19,000	25,000	25,000	25,000
347.04-07	CARNIVAL	43,774	67,963	50,000	65,000	65,000	65,000
347.04-08	RODEO	-	-	-	41,000	41,000	41,000
347.04-10	CONCERTS	44,076	47,298	65,000	65,000	65,000	65,000
360.01-00	MISCELLANEOUS	7,007	6,683	6,000	4,000	4,000	4,000
360.03-00	INSURANCE PROCEEDS	-	27,906	-	-	-	-
361.00-00	INTEREST EARNINGS	9,430	11,843	5,000	8,000	8,000	8,000
362.00-00	RENTS & ROYALTIES	22,685	20,760	19,000	21,000	21,000	21,000
367.00-00	DONATIONS	139,941	26,741	8,000	15,000	15,000	15,000
367.01-03	SPONSORSHIPS	81,075	27,550	82,000	64,000	64,000	64,000
367.01-06	QUEENS COURT	-	-	28,000	45,000	45,000	45,000
391.01-01	FIXED ASSETS	-	500	-	-	-	-
COUNTY FAIR FUND 301 TOTAL RESOURCES		<u>1,022,113</u>	<u>984,333</u>	<u>1,131,464</u>	<u>1,253,031</u>	<u>1,231,622</u>	<u>1,231,622</u>

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
BOARD OF COMMISSIONERS DEPARTMENT							
4004 COUNTY FAIR DIVISION							
PERSONNEL SERVICES							
451.10-01	REGULAR	75,453	55,612	65,656	71,013	71,013	71,040
451.10-07	MISC. INCOME	120	-	-	-	-	-
451.15-01	FICA	5,707	3,987	5,023	5,432	5,432	5,434
451.15-02	PERS	18,265	15,948	19,861	22,262	22,262	22,271
451.15-03	INSURANCE BENEFITS	24,570	26,254	27,453	28,927	28,927	28,927
451.15-04	WORKERS' COMPENSATION	889	536	793	819	819	819
451.15-06	UNEMPLOYMENT	959	10,998	-	-	-	-
	TOTAL PERSONNEL SERVICES	125,963	113,335	118,786	128,453	128,453	128,491
	TOTAL FULL-TIME EQUIVALENT (FTE)	1.433	1.340	1.433	1.340	1.340	1.340
MATERIALS & SERVICES							
451.20-01	SUPPLIES	9,574	8,720	12,000	15,000	15,000	15,000
451.21-01	MINOR REPAIR & IMPROVE.	23,184	22,484	38,000	25,000	23,000	22,962
451.22-01	OTHER EXPENSE	19,623	17,313	22,000	20,000	20,000	20,000
451.22-15	PERMITS/RENT	-	1,000	3,000	1,501	1,501	1,501
451.22-23	<\$5000 INFO. TECHNOLOGY	32	886	4,000	1,500	1,500	1,500
451.22-27	<\$5000 EQUIPMENT	2,367	-	2,500	2,500	2,500	2,500
451.23-05	BONDS	295	295	369	340	318	318
451.23-08	INSURANCE PREMIUMS	8,347	10,261	12,826	15,093	14,109	14,109
451.23-16	INSURANCE DEDUCTIBLES	-	10,000	10,000	10,000	10,000	10,000
451.29-02	UTILITIES	35,320	41,849	45,000	50,000	50,000	50,000
451.30-05	TRAINING & TRAVEL	3,416	700	8,000	8,000	7,585	7,585
451.31-16	ADVERTISING	14,209	31,399	16,500	18,000	18,000	18,000
451.34-19	QUEEN & COURT	992	884	35,000	47,000	47,000	47,000
451.36-01	CONTRACTED SERVICES	133,637	188,100	186,775	261,105	248,117	248,117
451.36-14	ENTERTAINMENT	101,830	122,851	198,000	221,000	221,000	221,000
451.36-23	PREMIUMS; RIBBONS; TROPH.	12,837	5,258	10,000	14,000	14,000	14,000
	TOTAL MATERIALS & SERVICES	365,663	462,000	603,970	710,039	693,630	693,592

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
	CAPITAL OUTLAY						
451.60-01	EQUIPMENT	21,980	41,000	10,000	25,000	20,000	20,000
451.60-11	MAJOR REPAIR & IMPROVE.	142,169	34,550	40,000	50,000	50,000	50,000
451.60-14	CONSTRUCT & ACQUISITION	-	6,650	222,222	271,127	271,127	271,127
	TOTAL CAPITAL OUTLAY	<u>164,149</u>	<u>82,200</u>	<u>272,222</u>	<u>346,127</u>	<u>341,127</u>	<u>341,127</u>
	DEBT SERVICE						
451.80-35	TRACTOR/LOADER	5,597	5,597	5,598	-	-	-
	TOTAL DEBT SERVICE	<u>5,597</u>	<u>5,597</u>	<u>5,598</u>	<u>-</u>	<u>-</u>	<u>-</u>
	CONTINGENCIES & UNAPPRO.						
699.99-96	OPERATING CONTINGENCY	-	-	105,248	68,412	68,412	68,412
699.99-98	UNAPPROPRIATED BALANCE	-	-	25,640	-	-	-
699.99-99	ENDING FUND BALANCE	360,741	321,201	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	<u>360,741</u>	<u>321,201</u>	<u>130,888</u>	<u>68,412</u>	<u>68,412</u>	<u>68,412</u>
	4004 COUNTY FAIR TOTAL	<u>1,022,113</u>	<u>984,333</u>	<u>1,131,464</u>	<u>1,253,031</u>	<u>1,231,622</u>	<u>1,231,622</u>
	COUNTY FAIR FUND 301 FUND TOTAL	<u>1,022,113</u>	<u>984,333</u>	<u>1,131,464</u>	<u>1,253,031</u>	<u>1,231,622</u>	<u>1,231,622</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
WASTE DISPOSAL FUND 302							
301.00-00	BEGINNING BALANCE	2,153,626	2,906,764	3,216,586	1,831,139	1,831,139	1,831,139
318.20-01	FRANCHISE: WASTE DISPOSAL	254,925	281,798	250,000	300,000	280,000	280,000
322.04-00	WASTE DISPOSAL FEES	2,965,488	3,243,295	3,100,000	3,200,000	3,200,000	3,200,000
335.14-00	DEQ-REBATE ORS 459A.130	16,345	16,517	-	-	-	-
341.13-00	SERVICES TO COUNTY DEPTS	23,393	23,848	24,000	24,000	24,000	24,000
360.01-00	MISCELLANEOUS	2,000	9,358	2,000	5,000	5,000	5,000
361.00-00	INTEREST EARNINGS	58,787	117,995	50,000	50,000	50,000	50,000
391.01-01	FIXED ASSETS	-	40,000	-	-	-	-
392.33-00	WASTE DISPOSAL RESERVE	38,354	140,076	195,686	459,650	459,650	459,650
WASTE DISPOSAL FUND 302 TOTAL RESOURCES		<u>5,512,918</u>	<u>6,779,651</u>	<u>6,838,272</u>	<u>5,869,789</u>	<u>5,849,789</u>	<u>5,849,789</u>

NOTE: TRANSFER FROM WASTE DISPOSAL RESERVE WOULD ONLY BECOME AVAILABLE IF CLOSURE WORK IS CONDUCTED AT THE BEAVER HILL, BANDON, AND/OR JOE NEY SITES.

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
SOLID WASTE DEPARTMENT							
1700 DISPOSAL OPERATIONS DIVISION							
PERSONNEL SERVICES							
432.10-01	REGULAR	194,592	203,818	207,241	215,360	215,360	215,391
432.10-03	OVERTIME	15,250	19,867	20,000	20,000	20,000	20,000
432.10-07	MISC INCOME	-	-	1,000	1,000	1,000	1,000
432.15-01	FICA	15,942	16,792	17,462	18,083	18,083	18,085
432.15-02	PERS	65,234	72,249	77,560	82,107	82,107	82,117
432.15-03	INSURANCE BENEFITS	80,202	82,699	82,029	88,726	88,726	88,727
432.15-04	WORKERS' COMPENSATION	4,851	5,304	10,128	10,478	10,478	10,480
	TOTAL PERSONNEL SERVICES	376,071	400,729	415,420	435,754	435,754	435,800
	TOTAL FULL-TIME EQUIVALENT (FTE)	3.934	3.878	3.928	3.798	3.798	3.798
MATERIALS & SERVICES							
432.20-01	SUPPLIES	17,603	16,810	20,000	21,400	21,400	21,400
432.21-14	EQUIPMENT, REPAIR & MAINTENANCE	27,514	48,800	50,000	66,500	66,500	66,500
432.22-15	PERMITS/RENT	2,354	2,478	2,800	2,800	2,800	2,800
432.22-23	<\$5000 INFO TECHNOLOGY	-	-	-	2,500	2,500	2,500
432.22-27	<\$5000 EQUIPMENT	6,509	1,486	8,000	5,500	5,500	5,500
432.23-08	INSURANCE PREMIUMS	15,312	19,325	24,156	26,980	25,221	25,221
432.29-01	FUEL	14,361	15,320	20,000	20,000	20,000	20,000
432.29-02	UTILITIES	16,105	17,841	19,100	21,200	21,200	21,200
432.30-05	TRAINING & TRAVEL	2,983	3,479	4,000	1,500	1,500	1,500
432.36-01	CONTRACTED SERVICES	1,862,422	1,984,907	2,218,546	2,234,814	2,234,532	2,234,532
432.36-19	ENGINEERING	22,483	28,425	28,500	30,000	30,000	30,000
432.36-35	CODE ENFORCEMENT ABATEMNT	-	-	-	20,000	30,000	30,000
	TOTAL MATERIALS & SERVICES	1,987,646	2,138,871	2,395,102	2,453,194	2,461,153	2,461,153

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
	CAPITAL OUTLAY						
432.60-01	EQUIPMENT	5,248	120,209	-	200,000	200,000	200,000
432.60-06	REFURBISHMENT	31,713	157,407	3,500,000	145,000	150,000	150,000
432.60-11	MAJOR REPAIR & IMPROVE	-	-	-	25,000	25,000	25,000
	TOTAL CAPITAL OUTLAY	<u>36,961</u>	<u>277,616</u>	<u>3,500,000</u>	<u>370,000</u>	<u>375,000</u>	<u>375,000</u>
	1700 DISPOSAL OPERATIONS TOTAL	<u>2,400,678</u>	<u>2,817,216</u>	<u>6,310,522</u>	<u>3,258,948</u>	<u>3,271,907</u>	<u>3,271,953</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
SOLID WASTE DEPARTMENT							
1703 CLOSURE/POST-CLOSURE DIVISION							
PERSONNEL SERVICES							
432.10-01	REGULAR	4,067	4,190	4,363	4,537	4,537	4,537
432.15-01	FICA	310	315	334	347	347	347
432.15-02	PERS	1,284	1,381	1,494	1,583	1,583	1,584
432.15-03	INSURANCE BENEFITS	1,475	1,361	1,706	1,833	1,833	1,833
432.15-04	WORKERS' COMPENSATION	95	102	189	196	196	196
	TOTAL PERSONNEL SERVICES	7,231	7,349	8,086	8,496	8,496	8,497
	TOTAL FULL-TIME EQUIVALENT (FTE)	0.073	0.073	0.073	0.073	0.073	0.073
MATERIALS & SERVICES							
432.20-01	SUPPLIES	3,501	454	5,000	5,000	5,000	5,000
432.22-15	PERMITS/RENT	1,147	1,147	1,300	1,300	1,300	1,300
432.23-08	INSURANCE PREMIUMS	36	40	50	55	55	55
432.29-01	FUEL	1,494	1,358	1,500	1,500	1,500	1,500
432.29-02	UTILITIES	-	-	150	150	150	150
432.36-01	CONTRACTED SERVICES	92,070	130,618	134,600	138,149	138,149	138,149
432.36-19	ENGINEERING	-	1,408	5,000	5,000	5,000	5,000
	TOTAL MATERIALS & SERVICES	98,248	135,025	147,600	151,154	151,154	151,154
CAPITAL OUTLAY							
432.60-11	MAJOR REPAIR & IMPROVEMENT	-	-	40,000	300,000	300,000	300,000
	TOTAL CAPITAL OUTLAY	-	-	40,000	300,000	300,000	300,000
	1703 CLOSURE/POST-CLOSURE TOTAL	105,479	142,374	195,686	459,650	459,650	459,651

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
SOLID WASTE DEPARTMENT							
1799 WASTE MISCELLANEOUS							
TRANSFERS & OTHER							
432.90-01	GENERAL FUND	-	-	-	400,000	570,000	570,000
432.90-14	WASTE DSPL. RESERVE FUND	<u>100,000</u>	<u>200,000</u>	<u>200,000</u>	<u>977,081</u>	<u>807,081</u>	<u>807,081</u>
	TOTAL TRANSFER & OTHERS	100,000	200,000	200,000	1,377,081	1,377,081	1,377,081
CONTINGENCIES & UNAPPRO.							
699.99-96	OPERATING CONTINGENCY	-	-	132,064	774,110	741,151	741,104
699.99-99	ENDING FUN BALANCE	<u>2,906,761</u>	<u>3,620,061</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL CONTINGENCIES & UNAPPRO.	2,906,761	3,620,061	132,064	774,110	741,151	741,104
	1799 WASTE MISCELLANEOUS TOTAL	<u>3,006,761</u>	<u>3,820,061</u>	<u>332,064</u>	<u>2,151,191</u>	<u>2,118,232</u>	<u>2,118,185</u>
WASTE DISPOSAL FUND 302							
FUND TOTAL		<u>5,512,918</u>	<u>6,779,651</u>	<u>6,838,272</u>	<u>5,869,789</u>	<u>5,849,789</u>	<u>5,849,789</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
WASTE DISPOSAL RESERVE 303							
301.00-00	BEGINNING BALANCE	1,005,871	1,091,686	1,126,350	1,444,026	1,444,026	1,444,026
361.00-00	INTEREST EARNINGS	24,170	42,416	15,000	15,000	15,000	15,000
392.32-00	WASTE DISPOSAL FUND	<u>100,000</u>	<u>200,000</u>	<u>200,000</u>	<u>977,081</u>	<u>807,081</u>	<u>807,081</u>
WASTE DISPOSAL RESERVE 303 TOTAL RESOURCES		<u><u>1,130,041</u></u>	<u><u>1,334,102</u></u>	<u><u>1,341,350</u></u>	<u><u>2,436,107</u></u>	<u><u>2,266,107</u></u>	<u><u>2,266,107</u></u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
SOLID WASTE DEPARTMENT							
1701 CLOSURE/POST CLOSURE DIVISION							
TRANSFERS & OTHER							
432.90-32	WASTE DISPOSAL FUND	38,354	140,076	195,686	459,650	459,650	459,650
	TOTAL TRANSFERS & OTHER	38,354	140,076	195,686	459,650	459,650	459,650
CONTINGENCIES & UNAPPRO.							
699.99-96	OPERATING CONTINGENCY	-	-	201,203	350,416	350,416	350,416
699.99-97	RESERVE FOR FUTURE YEAR	-	-	944,461	1,626,041	1,456,041	1,456,041
699.99-99	ENDING FUND BALANCE	1,091,687	1,194,026	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	1,091,687	1,194,026	1,145,664	1,976,457	1,806,457	1,806,457
	1701 CLOSURE/POSTCLOSURE DIV. TOTAL	1,130,041	1,334,102	1,341,350	2,436,107	2,266,107	2,266,107
WASTE DISPOSAL RESERVE 303 FUND TOTAL		1,130,041	1,334,102	1,341,350	2,436,107	2,266,107	2,266,107

NOTE: TRANSFER TO WASTE DISPOSAL-OPERATING WOULD ONLY BECOME AVAILABLE IF CLOSURE WORK IS CONDUCTED AT THE BEAVER HILL, BANDON, AND/OR JOE NEY SITES.

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
HH HAZARDOUS WASTE FUND 304							
301.00-00	BEGINNING BALANCE	662,013	757,365	765,856	859,699	859,699	859,699
322.04-01	HOUSEHOLD HAZARDOUS WASTE	235,096	240,056	235,000	240,000	240,000	240,000
361.00-00	INTEREST EARNINGS	<u>16,343</u>	<u>29,135</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
HH HAZARDOUS WASTE FUND 304 TOTAL RESOURCES		<u>913,452</u>	<u>1,026,556</u>	<u>1,010,856</u>	<u>1,109,699</u>	<u>1,109,699</u>	<u>1,109,699</u>

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
SOLID WASTE DEPARTMENT							
1702 HOUSEHOLD HAZARDOUS WASTE DIVISION							
PERSONNEL SERVICES							
432.10-01	REGULAR	13,406	14,120	13,129	13,620	13,620	13,621
432.15-01	FICA	1,019	1,060	1,004	1,042	1,042	1,042
432.15-02	PERS	4,093	4,477	4,312	4,583	4,583	4,584
432.15-03	INSURANCE BENEFITS	5,748	5,462	5,634	6,090	6,090	6,090
432.15-04	WORKERS' COMPENSATION	304	325	598	620	620	620
	TOTAL PERSONNEL SERVICES	<u>24,570</u>	<u>25,444</u>	<u>24,677</u>	<u>25,955</u>	<u>25,955</u>	<u>25,957</u>
	TOTAL FULL-TIME EQUIVALENT (FTE)	0.220	0.273	0.223	0.253	0.253	0.253
MATERIALS & SERVICES							
432.20-01	SUPPLIES	5,652	1,633	6,500	6,500	6,500	6,500
432.22-27	<\$5000 EQUIPMENT	-	-	4,000	4,000	4,000	4,000
432.23-08	INSURANCE PREMIUMS	193	230	288	217	203	203
432.29-01	FUEL	-	-	100	100	100	100
432.29-02	UTILITIES	4,828	2,781	6,000	6,000	6,000	6,000
432.30-05	TRAINING & TRAVEL	135	314	4,000	4,000	4,000	4,000
432.36-01	CONTRACTED SERVICES	<u>120,710</u>	<u>123,031</u>	<u>235,524</u>	<u>236,627</u>	<u>236,616</u>	<u>236,616</u>
	TOTAL MATERIALS & SERVICES	131,518	127,989	256,412	257,444	257,419	257,419
CAPITAL OUTLAY							
432.60-11	MAJOR REPAIR & IMPROVEMENT	<u>-</u>	<u>10,210</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
	TOTAL CAPITAL OUTLAY	-	10,210	50,000	50,000	50,000	50,000

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
	CONTINGENCIES & UNAPPRO.						
699.99-96	OPERATING CONTINGENCY	-	-	151,628	166,455	166,455	166,453
699.99-98	UNAPPROPRIATED BALANCE	-	-	528,139	609,845	609,870	609,870
699.99-99	ENDING FUND BALANCE	<u>757,364</u>	<u>862,913</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL CONTINGENCIES & OTHER	757,364	862,913	679,767	776,300	776,325	776,323
	1702 HH HAZARDOUS WASTE TOTAL	<u>913,452</u>	<u>1,026,556</u>	<u>1,010,856</u>	<u>1,109,699</u>	<u>1,109,699</u>	<u>1,109,699</u>
	HOUSEHOLD HAZARDOUS WASTE FUND 304 TOTAL	<u>913,452</u>	<u>1,026,556</u>	<u>1,010,856</u>	<u>1,109,699</u>	<u>1,109,699</u>	<u>1,109,699</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
GAS LINE CONSTRUCTION 305							
301.00-00	BEGINNING BALANCE	1,066,648	1,013,186	900,000	1,000,000	1,000,000	1,000,000
361.00-00	INTEREST EARNINGS	27,906	56,532	50,000	45,000	45,000	45,000
362.00-00	RENTS & ROYALTIES	<u>297,890</u>	<u>278,902</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
GAS LINE CONSTRUCTION 305 TOTAL RESOURCES		<u><u>1,392,444</u></u>	<u><u>1,348,620</u></u>	<u><u>1,250,000</u></u>	<u><u>1,345,000</u></u>	<u><u>1,345,000</u></u>	<u><u>1,345,000</u></u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
MISCELLANEOUS DEPARTMENT							
9914 PIPELINE CONSTRUCTION DIVISION							
MATERIALS & SERVICES							
465.22-01	OTHER EXPENSE	1,717	1,822	5,000	5,000	5,000	5,000
465.36-01	CONTRACTED SERVICES	9,672	6,889	50,000	50,000	50,000	50,000
465.36-03	OPERATOR CHARGES	35,914	37,777	50,000	45,000	45,000	45,000
465.36-04	OPERATION & MANAGEMENT	<u>328,843</u>	<u>199,509</u>	<u>350,000</u>	<u>325,000</u>	<u>325,000</u>	<u>325,000</u>
	TOTAL MATERIALS & SERVICES	376,146	245,997	455,000	425,000	425,000	425,000
CAPITAL OUTLAY							
465.60-10	GAS PIPELINE CONSTRUCTION	<u>3,112</u>	<u>39,158</u>	<u>795,000</u>	<u>920,000</u>	<u>920,000</u>	<u>920,000</u>
	TOTAL CAPITAL OUTLAY	3,112	39,158	795,000	920,000	920,000	920,000
CONTINGENCIES & UNAPPRO.							
699.99-99	ENDING FUND BALANCE	<u>1,013,186</u>	<u>1,063,465</u>	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	1,013,186	1,063,465	-	-	-	-
9914 PIPELINE CONSTRUCTION TOTAL		<u>1,392,444</u>	<u>1,348,620</u>	<u>1,250,000</u>	<u>1,345,000</u>	<u>1,345,000</u>	<u>1,345,000</u>
GAS LINE CONSTRUCTION 305							
FUND TOTAL		<u>1,392,444</u>	<u>1,348,620</u>	<u>1,250,000</u>	<u>1,345,000</u>	<u>1,345,000</u>	<u>1,345,000</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
BONDED DEBT FUND 401							
301.00-00	BEGINNING BALANCE	149,367	136,712	-	-	-	-
311.01-10	CURRENT YEAR TAXES	1,263,310	(10,783)	-	-	-	-
311.01-12	PRIOR YEARS' TAXES	31,045	14,558	-	-	-	-
318.04-00	FORECLOSED PROPERTY SALES	1,015	-	-	-	-	-
319.00-00	PENALTY/INT ON DELINQ TAX	9,784	6,223	-	-	-	-
335.10-00	STATE FOREST PRODUCTS	9,596	-	-	-	-	-
361.00-00	INTEREST EARNINGS	20,303	(275)	-	-	-	-
BONDED DEBT FUND 401 TOTAL RESOURCES		<u>1,484,420</u>	<u>146,435</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2025-2026

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2022-2023	1ST PRIOR 2023-2024	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
MISCELLANEOUS DEPARTMENT							
9901 BONDED DEBT DIVISION							
DEBT SERVICE							
471.80-07	SERIES 2003B - PRINCIPAL/JUNE	1,285,000	-	-	-	-	-
472.81-07	SERIES 2003B - INTEREST/DEC & JUNE	62,708	-	-	-	-	-
	TOTAL DEBT SERVICE	<u>1,347,708</u>	-	-	-	-	-
TRANSFERS & OTHER							
472.90-01	GENERAL FUND	-	146,435	-	-	-	-
	TOTAL TRANSFERS & OTHER	-	<u>146,435</u>	-	-	-	-
CONTINGENCIES & UNAPPRO.							
699.99-99	ENDING FUND BALANCE	136,712	-	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	<u>136,712</u>	-	-	-	-	-
	9901 BONDED DEBT TOTAL	<u>1,484,420</u>	<u>146,435</u>	-	-	-	-
BONDED DEBT FUND 401							
FUND TOTAL		<u>1,484,420</u>	<u>146,435</u>	-	-	-	-