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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

County Direct Totals

Assessment & Tax								
ADOPTED BUDGET 2026-27	2,168,617	1,898,417	45,200	-	225,000	-	-	2,168,617
ADOPTED BUDGET 2025-26	1,998,236	1,703,036	45,200	-	250,000	-	-	1,998,236
ACTUAL 2024-25	2,063,975	1,724,470	59,093	-	280,412	-	-	2,063,975
ACTUAL 2023-24	2,069,696	1,762,184	50,982	-	256,530	-	-	2,069,696

Program

County Direct Totals

District Attorney								
ADOPTED BUDGET 2026-27	2,568,133	2,157,901	15,000	-	79,741	315,491	-	2,568,133
ADOPTED BUDGET 2025-26	2,518,696	2,144,935	15,000	-	72,831	285,930	-	2,518,696
ACTUAL 2024-25	2,485,737	2,088,332	19,467	-	76,010	301,928	-	2,485,737
ACTUAL 2023-24	2,245,552	1,882,627	5,035	-	79,734	278,156	-	2,245,552

Program

County Direct Totals

Public Health								
ADOPTED BUDGET 2026-27	6,447,424	-	4,592,953	-	1,214,363	640,108	-	6,447,424
ADOPTED BUDGET 2025-26	7,042,910	-	4,772,000	-	1,513,187	757,723	-	7,042,910
ACTUAL 2024-25	3,610,638	-	1,496,150	-	1,357,875	756,613	-	3,610,638
ACTUAL 2023-24	3,309,978	-	1,358,341	-	1,063,477	888,160	-	3,309,978

Program

County Direct Totals

Juvenile								
ADOPTED BUDGET 2026-27	714,819	437,758	85,753	-	191,308	-	-	714,819
ADOPTED BUDGET 2025-26	713,169	515,361	500	-	197,308	-	-	713,169
ACTUAL 2024-25	824,504	614,114	160	-	210,230	-	-	824,504
ACTUAL 2023-24	803,084	596,176	160	-	206,748	-	-	803,084

Program

County Direct Totals

Health & Wellness								
ADOPTED BUDGET 2026-27	27,114,215	-	14,950,087	-	12,088,254	75,874	-	27,114,215
ADOPTED BUDGET 2025-26	29,677,065	-	15,696,426	-	13,904,765	75,874	-	29,677,065
ACTUAL 2024-25	17,304,399	-	4,341,890	-	12,774,686	187,823	-	17,304,399
ACTUAL 2023-24	17,296,372	-	4,399,320	-	12,562,614	334,438	-	17,296,372

Program

County Direct Totals

Veterans								
ADOPTED BUDGET 2026-27	245,769	110,335	-	-	135,434	-	-	245,769
ADOPTED BUDGET 2025-26	229,544	60,515	36,911	-	132,118	-	-	229,544
ACTUAL 2024-25	180,733	53,246	(4,629)	-	132,116	-	-	180,733
ACTUAL 2023-24	200,663	53,246	15,297	-	132,120	-	-	200,663

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

Economic Development

County Direct Totals

ADOPTED BUDGET 2026-27	668,000	-	22,000	646,000	-	-	-	668,000
ADOPTED BUDGET 2025-26	566,500	-	16,500	550,000	-	-	-	566,500
ACTUAL 2024-25	640,423	-	31,461	608,962	-	-	-	640,423
ACTUAL 2023-24	231,744	-	76,758	154,986	-	-	-	231,744

Program

Public Works - Road

County Direct Totals

ADOPTED BUDGET 2026-27	20,200,094	-	12,639,375	-	6,881,569	484,500	194,650	20,200,094
ADOPTED BUDGET 2025-26	18,590,973	-	10,531,243	-	7,059,730	800,000	200,000	18,590,973
ACTUAL 2024-25	9,707,528	-	1,858,762	-	7,299,860	158,181	390,725	9,707,528
ACTUAL 2023-24	8,908,942	-	942,687	-	7,701,972	-	264,283	8,908,942

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
GENERAL FUND 001							
	WORKING CAPITAL						
301.00-00	BEGINNING BALANCE	5,271,158	5,986,926	5,700,000	6,890,000	6,887,793	7,000,000
	TOTAL WORKING CAPITAL	5,271,158	5,986,926	5,700,000	6,890,000	6,887,793	7,000,000
	GENERAL PROPERTY TAXES						
311.01-10	CURRENT YEAR TAXES	6,535,461	6,779,991	6,674,266	6,876,012	6,876,012	6,876,012
311.01-11	ADV. TO SPECIAL DISTRICTS	23,758	22,612	20,000	20,000	20,000	20,000
311.01-12	PRIOR YEARS' TAXES	209,239	182,807	150,000	150,000	150,000	150,000
314.04-00	RECREATIONAL MARIJUANA	117,499	122,017	110,000	110,000	110,000	110,000
316.02-00	ELECTRIC CO-OP TAX	267,607	259,815	255,000	260,000	260,000	260,000
318.01-00	PRIVATE RAILCAR COMPANIES	186	-	-	-	-	-
318.02-00	W. ORE. SMALL TRACT FOREST	25,151	17,857	16,000	10,000	10,000	10,000
319.00-00	PENALTIES ON DELIQ. TAXES	64,516	82,238	50,000	50,000	50,000	50,000
	TOTAL GENERAL PROPERTY TAXES	7,243,417	7,467,337	7,275,266	7,476,012	7,476,012	7,476,012
	LICENSES, FEES, PERMITS						
321.01-00	GENERAL GOVERNMENT	2,190	940	1,225	1,225	1,225	1,225
322.01-01	CLERK FEES	271,342	297,847	250,000	300,000	300,000	300,000
322.01-02	COPIES, SALES & FEES	7,462	20,067	15,000	15,000	15,000	15,000
322.01-03	ASSESSOR & TAX FEES	50,982	59,093	45,200	45,200	45,200	45,200
322.01-05	SURVEYOR FEES	40,083	38,945	30,000	40,000	40,000	40,000
322.01-06	ATTY. & OTHER COURT FEES	24	23	-	-	-	-
322.02-02	SHERIFF FEES	184,493	197,586	170,000	170,000	170,000	170,000
	TOTAL LICENSES, FEES & PERMITS	556,576	614,501	511,425	571,425	571,425	571,425

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
FEDERAL OPERATING GRANTS							
331.01-10	USDT-CORONAVIRUS RECOVERY	783,180	-	-	-	-	-
331.02-02	USFS TIMBER PATROL	4,911	28,600	-	28,600	28,600	28,600
331.02-04	BLM TIMBER PATROL	91,118	137,352	192,235	201,111	201,111	201,111
331.02-08	HS-HOMELAND SECUR (HSGP)	-	10,907	2,198	-	-	-
331.02-16	HS-EMERG MGMT PERFORMANCE	74,141	68,348	82,018	-	-	-
331.02-18	DOJ-BULLETPROOF VESTS	26,083	-	-	-	-	-
331.02-25	DOT-STATE & COMM HWY SAFETY	-	36,656	72,154	77,000	77,000	77,000
331.02-34	DOJ-CONGRESSNLY RECOMMEND	-	69,072	514,880	-	-	307,777
331.03-04	DOT-NAT'L PRIORITY SAFETY	-	3,233	4,497	5,000	5,000	5,000
331.06-14	HHS-CHILD SUPPORT ENFRCMT	164,544	164,914	175,259	177,152	177,152	177,152
	TOTAL FEDERAL OPERATING GRANTS	1,143,977	519,082	1,043,241	488,863	488,863	796,640
FEDERAL SHARED REVENUE							
332.04-00	PL 110-343 TITLE III	-	4,615	-	-	-	-
332.08-00	O & C LAND GRANT	1,321,984	2,415,117	1,526,899	2,674,749	1,675,000	1,810,525
333.00-00	FEDERAL IN LIEU OF TAXES	681,596	803,261	600,000	700,000	700,000	700,000
	TOTAL FEDERAL SHARED REVENUE	2,003,580	3,222,993	2,126,899	3,374,749	2,375,000	2,510,525
STATE OPERATING GRANTS							
334.01-01	CAFFA GRANT	256,530	280,412	250,000	225,000	225,000	225,000
334.02-03	DISTRICT ATTORNEY REIMB	1	500	-	-	-	-
334.02-06	ODC-COMMUNITY CORRECTIONS	628,883	628,883	632,755	632,755	632,755	632,755
334.02-07	OYA GRANT	136,560	136,551	-	-	-	-
334.02-11	ATV GRANT	296,593	350,560	418,394	378,394	378,394	378,394
334.02-12	SMB-MARINE CONTRACT	207,846	207,846	145,847	208,347	208,347	208,347
334.02-23	OYA-FLEX CONTRACT	680	100	-	-	-	-
334.02-25	JUVENILE CRIME PREVENTION	42,600	42,600	-	-	-	-

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
	STATE OPERATING GRANTS CONT'D						
334.02-34	OYA-EXPUNCTION CONTRACT	11,287	15,358	-	-	-	-
334.02-38	OSFM-CWPP	-	189,000	8,000	-	-	-
334.02-39	OEM-DRAMF ORS 401.541 (2)	-	10,276	-	-	-	-
334.06-01	VETERANS' DEPT. REIMB.	132,120	132,116	132,118	135,434	135,434	135,434
334.06-02	SUPPORT ENFORCEMENT	27,149	25,530	27,399	29,261	29,261	29,261
	TOTAL STATE OPERATING GRANTS	<u>1,740,249</u>	<u>2,019,732</u>	<u>1,614,513</u>	<u>1,609,191</u>	<u>1,609,191</u>	<u>1,609,191</u>
	STATE SHARED REVENUE						
335.01-00	AMUSEMENT DEVISE TAX	21,297	14,212	8,000	10,000	10,000	10,000
335.03-00	MARIJUANA TAX	83,570	77,785	75,000	60,000	60,000	60,000
335.07-00	CIGARETTE TAXES	30,612	27,027	20,000	20,000	20,000	20,000
335.08-00	LIQUOR REVENUE	435,672	363,937	400,000	300,000	300,000	300,000
	TOTAL STATE SHARED REVENUE	<u>571,151</u>	<u>482,961</u>	<u>503,000</u>	<u>390,000</u>	<u>390,000</u>	<u>390,000</u>
	OTHER OPERATING GRANTS						
337.01-02	LOCAL GOVERN. GRANTS	15,960	-	-	-	-	-
337.02-13	LOCAL GOVERN. GRANTS	-	31,731	-	-	-	-
	TOTAL OTHER OPERATING GRANTS	<u>15,960</u>	<u>31,731</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	CHARGES FOR SERVICES						
341.02-00	ELECTION REIMB.	25,705	91,034	10,000	85,000	85,000	85,000
341.09-00	FORECLOSED PROP EXP REIMB	-	-	30,000	30,000	30,000	30,000
341.13-00	SERVICES TO COUNTY DEPTS.	5,156,931	2,436,670	2,539,682	2,241,642	2,241,642	2,241,642
341.14-00	SERVICES TO OUTSIDE	6,401	12,937	6,000	10,000	10,000	10,000
342.01-01	TIMBER OPERATOR PATROL	58,173	71,651	134,259	142,172	142,172	142,172
342.01-04	WORK FOR OUTSIDE AGENCIES	358,789	422,767	432,882	383,267	383,267	383,267
342.03-04	PRISONERS COMMISSARY	36,997	46,493	34,000	30,000	30,000	30,000
342.04-01	COURT SECURITY	67,431	63,675	400,000	-	530,000	530,000
	TOTAL CHARGES FOR SERVICES	<u>5,710,427</u>	<u>3,145,227</u>	<u>3,586,823</u>	<u>2,922,081</u>	<u>3,452,081</u>	<u>3,452,081</u>

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
FINES, FORFEITS, & ASSESSMENTS							
351.00-00	FINES: STATE COURTS	43,661	54,473	45,000	50,000	50,000	50,000
351.06-00	FINE: MUNI COURT	3,854	3,084	3,500	1,500	1,500	1,500
355.20-02	COMMUNITY SERVICE FEE	-	-	-	50,000	50,000	50,000
	TOTAL FINES FORFEITS, & ASSESSMENTS	47,515	57,557	48,500	101,500	101,500	101,500
MISCELLANEOUS REVENUE							
360.01-00	MISCELLANEOUS	82,725	37,405	10,000	10,100	10,100	10,100
360.02-00	TRAVEL EXPENSE REIMB.	1,632	4,788	100	100	100	100
360.03-00	INSURANCE PROCEEDS	80,518	212,528	-	-	-	-
361.00-00	INTEREST EARNINGS	359,756	495,755	200,000	250,000	250,000	250,000
362.00-00	RENTS & ROYALTIES	74,836	125,127	146,583	71,014	121,014	121,014
367.00-00	DONATIONS	200	728	-	-	50,000	50,000
367.01-04	K9 PROGRAM	32,344	19,390	30,000	40,000	40,000	40,000
367.01-05	SHERIFF WELLNESS PROGRAM	575	431	1,500	1,500	1,500	1,500
	TOTAL MISCELLANEOUS REVENUE	632,586	896,152	388,183	372,714	472,714	472,714
SALE OF ASSETS							
391.01-01	FIXED ASSETS	10,303	25,410	-	-	-	-
	TOTAL SALE OF ASSETS	10,303	25,410	-	-	-	-
OTHER SOURCES							
392.03-00	COUNTY FOREST	2,964,537	4,870,232	4,091,865	3,509,069	4,141,278	3,966,327
392.08-00	LAW LIBRARY FUND	13,329	12,326	13,202	12,998	12,998	12,998
392.11-00	COMMUNITY CORRECTIONS	35,595	35,595	50	50	20,716	20,716
392.15-00	ECONOMIC DEVELOPMENT	-	-	25,000	-	-	-
392.25-00	CHARLESTON TLT	124,608	159,459	165,000	165,000	220,000	165,000
392.26-00	BANDON DUNES ASMT FND	1,391,463	1,521,950	1,611,000	1,611,000	1,611,000	1,611,000
392.27-00	911/DISPATCH FUND	-	-	5,000	-	-	-
392.28-00	AMERICAN RESCUE PLAN	-	-	179,666	80,000	80,000	80,000
392.30-00	PARKS FUND	-	100,000	100,000	150,000	200,000	200,000
392.32-00	WASTE DISPOSAL FUND	-	-	570,000	400,000	400,000	400,000

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
	OTHER SOURCES CONT'D						
392.37-00	OPIOID SETTLEMENT	-	-	65,000	-	87,000	87,000
392.40-00	BONDED DEBT FUND	146,435	-	-	-	-	-
394.00-00	PROCEEDS FROM LENDING	1,099,873	-	-	-	-	-
	TOTAL OTHER SOURCES	5,775,840	6,699,562	6,825,783	5,928,117	6,772,992	6,543,041
GENERAL FUND 001 TOTAL RESOURCES							
		<u>30,722,739</u>	<u>31,169,171</u>	<u>29,623,633</u>	<u>30,124,652</u>	<u>30,597,571</u>	<u>30,923,129</u>

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
1000 ASSESSOR'S DEPARTMENT							
PERSONNEL SERVICES							
415.10-01	REGULAR	807,307	815,634	693,528	734,840	736,988	736,988
415.15-01	FICA	59,177	60,112	53,055	56,214	56,379	56,379
415.15-02	PERS	239,664	223,212	220,911	234,000	234,674	234,674
415.15-03	INSURANCE BENEFITS	214,913	228,057	275,999	260,374	260,391	260,391
415.15-04	WORKERS' COMPENSATION	6,553	6,302	6,897	8,044	8,092	8,092
	TOTAL PERSONNEL SERVICES	1,327,614	1,333,317	1,250,390	1,293,472	1,296,524	1,296,524
	TOTAL FULL-TIME EQUIVALENT (FTE)	15.000	14.000	12.000	12.000	12.000	12.000
MATERIALS & SERVICES							
415.20-01	SUPPLIES	10,356	5,520	12,000	10,000	10,000	10,000
415.22-02	TELE,POSTAGE,COPIES&ETC	7,192	7,367	11,000	11,000	11,000	11,000
415.22-23	<\$5000 INFO TECHNOLOGY	9,875	456	6,500	8,500	8,500	8,500
415.22-27	<\$5000 EQUIPMENT	60	634	1,000	1,000	1,000	1,000
415.23.08	INSURANCE PREMIUMS	9,318	11,178	12,020	14,639	14,639	14,639
415.30-05	TRAINING & TRAVEL	7,619	9,519	9,000	11,500	11,500	11,500
415.32-13	VEHICLE EXPENSE	6,302	3,455	6,000	6,000	6,000	6,000
415.35-06	SOFTWARE LICENSE/MAINT	10,450	10,879	14,523	16,390	16,390	16,390
415.36-01	CONTRACTED SERVICES	65,382	75,580	91,217	75,064	75,064	75,064
	TOTAL MATERIALS & SERVICES	126,554	124,588	163,260	154,093	154,093	154,093
1000 ASSESSOR'S DEPARTMENT TOTAL		1,454,168	1,457,905	1,413,650	1,447,565	1,450,617	1,450,617

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
1200 JUVENILE DEPARTMENT							
PERSONNEL SERVICES							
423.10-01	REGULAR	306,755	340,813	-	-	-	-
423.10-03	OVERTIME	1,300	1,918	-	-	-	-
423.10-05	SHIFT DIFFRNTL/ON CALL	10,057	11,908	-	-	-	-
423.10-07	MISC. INCOME	313	652	-	-	-	-
423.15-01	FICA	23,615	26,219	-	-	-	-
423.15-02	PERS	102,194	102,781	-	-	-	-
423.15-03	INSURANCE BENEFITS	85,884	82,051	-	-	-	-
423.15-04	WORKERS' COMPENSATION	6,732	6,502	-	-	-	-
	TOTAL PERSONNEL SERVICES	536,850	572,844	-	-	-	-
	TOTAL FULL-TIME EQUIVALENT (FTE)	6.000	5.000	-	-	-	-
MATERIALS & SERVICES							
423.20-01	SUPPLIES	2,811	1,593	-	-	-	-
423.22-01	OTHER EXPENSE	410	780	-	-	-	-
423.23-08	INSURANCE PREMIUMS	6,541	6,369	-	-	-	-
423.29-03	TELEPHONE	2,935	2,586	-	-	-	-
423.30-05	TRAINING & TRAVEL	5,485	7,336	-	-	-	-
423.32-13	VEHICLE EXPENSE	12,351	8,018	-	-	-	-
423.35-06	SOFTWARE LICENSE/MAINT	2,040	2,047	-	-	-	-
423.36-01	CONTRACTED SERVICES	216,963	195,897	-	-	-	-
	TOTAL MATERIALS & SERVICES	249,536	224,626	-	-	-	-
DEBT SERVICE							
423.80-50	VEHICLE LEASES	16,697	27,034	-	-	-	-
	TOTAL DEBT SERVICE	16,697	27,034	-	-	-	-
1200 JUVENILE DEPARTMENT TOTAL		803,083	824,504	-	-	-	-

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
1400 MAINTENANCE DEPARTMENT							
PERSONNEL SERVICES							
419.10-01	REGULAR	270,401	196,713	229,673	256,920	256,920	256,920
419.10-07	OTHER COMPENSATION	1,000	750	750	750	750	750
419.15-01	FICA	20,033	14,446	17,627	19,711	19,711	19,711
419.15-02	PERS	65,921	53,381	72,316	80,860	80,860	80,860
419.15-03	INSURANCE BENEFITS	92,454	70,597	67,672	88,303	88,303	88,303
419.15-04	WORKERS' COMPENSATION	5,597	3,769	7,732	9,567	9,567	9,567
	TOTAL PERSONNEL SERVICES	455,406	339,656	395,770	456,111	456,111	456,111
	TOTAL FULL-TIME EQUIVALENT (FTE)	6.460	5.360	4.360	4.700	4.700	4.700
MATERIALS & SERVICES							
419.20-01	SUPPLIES	35,835	27,697	50,000	50,000	50,000	50,000
419.21-01	MINOR REPAIR & MAINTENANCE	38,271	23,349	45,000	45,000	45,000	45,000
419.22-27	<\$5000 EQUIPMENT	5,017	7,391	5,000	5,000	5,000	5,000
419.23-08	INSURANCE PREMIUMS	6,368	5,979	6,428	6,459	6,459	6,459
419.29-01	FUEL	3,805	4,892	8,000	6,000	6,000	6,000
419.29-02	UTILITIES	92,842	101,180	130,000	141,500	141,500	141,500
419.30-05	TRAINING & TRAVEL	684	1,112	4,000	4,000	4,000	4,000
419.32-13	VEHICLE EXPENSE	2,431	3,442	5,000	5,000	5,000	5,000
419.36-01	CONTRACTED SERVICES	64,181	92,829	87,242	71,379	71,379	71,379
	TOTAL MATERIALS & SERVICES	249,434	267,871	340,670	334,338	334,338	334,338
CAPITAL OUTLAY							
419.60-01	EQUIPMENT	20,500	-	-	-	-	-
	TOTAL CAPTIAL OUTLAY	20,500	-	-	-	-	-
DEBT SERVICE							
419.80-50	VEHICLE LEASES	5,264	5,394	-	-	-	-
	TOTAL DEBT SERVICE	5,264	5,394	-	-	-	-
1400 MAINTENANCE DEPARTMENT TOTAL		730,604	612,921	736,440	790,449	790,449	790,449

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
SHERIFF'S DEPARTMENT							
1600 CRIMINAL DIVISION							
PERSONNEL SERVICES							
421.10-01	REGULAR	2,479,177	2,494,725	2,361,588	2,442,577	2,442,577	2,442,577
421.10-03	OVERTIME	260,366	258,294	216,580	216,580	216,580	216,580
421.10-04	HOLIDAY PAY	47,870	55,955	50,000	50,000	50,000	50,000
421.10-07	OTHER COMPENSATION	7,200	6,420	6,720	6,720	6,720	6,720
421.15-01	FICA	210,563	210,555	201,580	207,779	207,779	207,779
421.15-02	PERS	936,902	980,491	971,258	1,000,713	1,000,713	1,000,713
421.15-03	INSURANCE BENEFITS	630,027	628,725	602,143	601,409	601,409	601,409
421.15-04	WORKERS' COMPENSATION	68,129	65,980	101,157	114,671	114,671	114,671
	TOTAL PERSONNEL SERVICES	4,640,234	4,701,145	4,511,026	4,640,449	4,640,449	4,640,449
	TOTAL FULL-TIME EQUIVALENT (FTE)	32.200	30.100	28.100	27.890	27.890	27.890
MATERIALS & SERVICES							
421.20-01	SUPPLIES	22,830	17,792	31,000	31,000	31,000	31,000
421.20-02	SUPPLIES: EMERGENCY MGMT	7,405	91,471	167,898	-	-	-
421.20-04	SUPPLIES: K9 PROGRAM	29,337	20,883	30,000	40,000	40,000	40,000
421.20-10	SUPPLIES: AMMUNITION & FIREARMS	9,850	15,000	15,000	15,000	15,000	15,000
421.20-15	SUPPLIES: EVIDENCE MGMT	-	-	10,000	10,000	10,000	10,000
421.21-01	MINOR REPAIR & MAINT	43	-	2,000	2,000	2,000	2,000
421.22-15	PERMITS/RENT	-	7,275	22,293	23,059	23,059	23,059
421.22-20	INVESTIGATIONS	1,453	1,602	1,500	3,000	3,000	3,000
421.22-23	<\$5000 INFO TECHNOLOGY	25,465	30,084	4,685	40,592	40,592	40,592
421.22-24	SEARCH & RESCUE	7,603	7,639	15,000	15,000	15,000	15,000
421.22-27	<\$5000 EQUIPMENT	60,356	577	1,000	2,500	2,500	2,500
421.23.08	INSURANCE PREMIUMS	44,838	50,572	62,907	60,307	60,307	60,307
421.29-02	UTILITIES	-	5,372	16,525	17,689	17,689	17,689
421.29-03	TELEPHONE	30,769	27,684	26,300	26,300	26,300	26,300
421.30-05	TRAINING & TRAVEL	19,560	18,632	20,000	20,000	20,000	20,000
421.30-09	EMERG. MGMT. TRAINING	3,235	-	-	-	-	-
421.32-13	VEHICLE EXPENSE	283,756	231,588	262,000	262,000	262,000	262,000
421.35-01	MAINTENANCE AGREEMENTS	63	66	23,901	24,343	24,343	24,343
421.35-06	SOFTWARE LICENSE/MAINT	45,374	39,201	66,802	69,869	69,869	69,869

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
	MATERIALS & SERVICES CONT'D						
421.36-01	CONTRACTED SERVICES	<u>194,516</u>	<u>337,042</u>	<u>1,408,619</u>	<u>897,808</u>	<u>897,808</u>	<u>1,205,585</u>
	TOTAL MATERIALS & SERVICES	786,453	902,480	2,187,430	1,560,467	1,560,467	1,868,244
	CAPITAL OUTLAY						
421.60-01	EQUIPMENT	-	5,365	43,469	-	-	-
421.60-03	AUTOMOBILES	<u>201,697</u>	<u>70,345</u>	<u>75,000</u>	<u>150,000</u>	<u>75,000</u>	<u>75,000</u>
	TOTAL CAPITAL OUTLAY	201,697	75,710	118,469	150,000	75,000	75,000
	1600 CRIMINAL DIVISION TOTAL	<u>5,628,384</u>	<u>5,679,335</u>	<u>6,816,925</u>	<u>6,350,916</u>	<u>6,275,916</u>	<u>6,583,693</u>

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
SHERIFF'S DEPARTMENT							
1601 JAIL DIVISION							
PERSONNEL SERVICES							
423.10-01	REGULAR	3,006,610	2,984,862	2,722,230	2,880,290	2,880,290	2,880,290
423.10-03	OVERTIME	146,103	168,275	164,000	164,000	164,000	164,000
423.10-04	HOLIDAY PAY	81,761	96,660	85,000	85,000	85,000	85,000
423.10-07	OTHER COMPENSATION	10,030	7,800	8,100	8,100	8,100	8,100
423.15-01	FICA	246,392	244,095	227,935	240,028	240,028	240,028
423.15-02	PERS	1,084,172	1,134,392	1,118,015	1,174,765	1,174,765	1,174,765
423.15-03	INSURANCE BENEFITS	772,021	760,223	695,532	697,452	697,452	697,452
423.15-04	WORKERS' COMPENSATION	81,373	82,189	133,248	154,233	154,233	154,233
	TOTAL PERSONNEL SERVICES	5,428,462	5,478,496	5,154,060	5,403,868	5,403,868	5,403,868
	TOTAL FULL-TIME EQUIVALENT (FTE)	41.000	41.000	34.000	34.000	34.000	34.000
MATERIALS & SERVICES							
423.20-01	SUPPLIES	73,800	73,598	98,020	83,020	83,020	83,020
423.20-10	SUPPLIES: WELLNESS PROG.	-	528	1,500	1,500	1,500	1,500
423.20-11	SUPPLIES: MEDICAL	3,400	995	5,000	5,000	5,000	5,000
423.20-12	SUPPLIES: GROCERY/KITCHEN	95,476	107,442	110,000	130,000	130,000	130,000
423.21-01	MINOR REPAIR & MAINT.	57,469	70,407	50,000	50,000	50,000	50,000
423.22-11	PRISONERS COMMISSARY	21,211	30,455	34,000	34,000	34,000	34,000
423.22-15	PERMITS/RENT	314	833	314	835	835	835
423.22-23	<\$5000 INFO TECHNOLOGY	15,732	15,469	12,000	25,656	25,656	25,656
423.22-27	<\$5000 EQUIPMENT	17,217	17,092	2,500	3,500	3,500	3,500
423.23-08	INSURANCE PREMIUMS	203,705	189,571	106,148	115,157	115,157	115,157
423.29-02	UTILITIES	201,409	208,020	218,924	211,391	211,391	211,391
423.29-03	TELEPHONE	8,131	9,232	9,000	9,000	9,000	9,000
423.30-05	TRAINING & TRAVEL	22,925	10,624	20,000	20,000	20,000	20,000
423.32-13	VEHICLE EXPENSE	18,753	14,088	18,034	18,034	18,034	18,034
423.35-01	MAINTENANCE AGREEMENTS	833	1,341	29,723	26,895	26,895	26,895
423.35-06	SOFTWARE LICENSE/MAINT	36,352	35,136	49,976	46,588	46,588	46,588
423.36-01	CONTRACTED SERVICES	1,137,462	1,333,537	1,455,290	1,090,551	1,090,551	1,090,551
	TOTAL MATERIALS & SERVICES	1,914,189	2,118,368	2,220,429	1,871,127	1,871,127	1,871,127

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
	CAPITAL OUTLAY						
423.60-01	EQUIPMENT	29,000	112,484	-	-	-	-
423.60-11	MAJOR REPAIR & IMPROVEMENT	<u>31,035</u>	<u>37,279</u>	<u>-</u>	<u>205,000</u>	<u>205,000</u>	<u>205,000</u>
	TOTAL CAPITAL OUTLAY	60,035	149,763	-	205,000	205,000	205,000
1601 JAIL DIVISION TOTAL		<u>7,402,686</u>	<u>7,746,627</u>	<u>7,374,489</u>	<u>7,479,995</u>	<u>7,479,995</u>	<u>7,479,995</u>

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
SHERIFF'S DEPARTMENT							
1604 MARINE DIVISION							
PERSONNEL SERVICES							
421.10-01	REGULAR	168,302	134,651	137,688	141,132	141,132	141,132
421.10-03	OVERTIME	16,808	12,594	16,500	16,500	16,500	16,500
421.10-04	HOLIDAY PAY	9,422	5,581	6,600	6,600	6,600	6,600
421.10-07	OTHER COMPENSATION	750	450	450	450	450	450
421.15-01	FICA	14,775	11,467	12,336	12,599	12,599	12,599
421.15-02	PERS	68,253	53,608	60,287	61,548	61,548	61,548
421.15-03	INSURANCE BENEFITS	39,287	29,918	31,212	31,231	31,231	31,231
421.15-04	WORKERS' COMPENSATION	4,286	3,522	6,894	7,741	7,741	7,741
	TOTAL PERSONNEL SERVICES	321,883	251,791	271,967	277,801	277,801	277,801
	TOTAL FULL-TIME EQUIVALENT (FTE)	2.500	1.500	1.500	1.500	1.500	1.500
MATERIALS & SERVICES							
421.22-01	OTHER EXPENSE	9,263	5,381	8,000	8,000	8,000	8,000
421.22-27	<\$5000 EQUIPMENT	-	1,395	-	-	-	-
421.23-08	INSURANCE PREMIUMS	7,157	6,183	6,647	5,464	5,464	5,464
421.29-03	TELEPHONE	2,211	1,509	1,950	1,950	1,950	1,950
421.30-05	TRAINING & TRAVEL	3,994	1,654	5,500	5,500	5,500	5,500
421.32-13	VEHICLE EXPENSE	47,708	36,876	40,000	40,000	40,000	40,000
421.36-01	CONTRACTED SERVICES	6,243	9,411	47,963	44,762	44,762	44,762
	TOTAL MATERIALS & SERVICES	76,576	62,409	110,060	105,676	105,676	105,676
CAPITAL OUTLAY							
421.60-01	EQUIPMENT	-	6,402	-	-	-	-
	CAPITAL OUTLAY TOTAL	-	6,402	-	-	-	-
1604 MARINE DIVISION TOTAL		398,459	320,602	382,027	383,477	383,477	383,477

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
SHERIFF'S DEPARTMENT							
1608 DUNES PATROL DIVISION							
PERSONNEL SERVICES							
421.10-01	REGULAR	186,801	228,417	280,178	294,062	294,062	294,062
421.10-03	OVERTIME	17,436	17,333	18,700	18,700	18,700	18,700
421.10-04	HOLIDAY PAY	9,118	9,204	9,900	9,900	9,900	9,900
421.10-07	OTHER COMPENSATION	750	1,050	1,050	1,050	1,050	1,050
421.15-01	FICA	16,237	19,154	23,704	24,765	24,765	24,765
421.15-02	PERS	68,807	89,630	115,022	120,106	120,106	120,106
421.15-03	INSURANCE BENEFITS	43,639	58,235	73,259	73,362	73,362	73,362
421.15-04	WORKERS' COMPENSATION	4,963	5,863	13,548	15,566	15,566	15,566
	TOTAL PERSONNEL SERVICES	347,751	428,886	535,361	557,511	557,511	557,511
	TOTAL FULL-TIME EQUIVALENT (FTE)	3.500	3.500	3.500	3.500	3.500	3.500
MATERIALS & SERVICES							
421.22-01	OTHER EXPENSE	1,842	2,297	2,900	2,900	2,900	2,900
421.22-24	SEARCH & RESCUE	-	-	1,000	1,000	1,000	1,000
421.23-08	INSURANCE PREMIUMS	8,033	6,490	8,327	8,490	8,490	8,490
421.29-03	TELEPHONE	2,840	3,003	4,000	4,000	4,000	4,000
421.30-05	TRAINING & TRAVEL	1,688	2,239	3,000	3,000	3,000	3,000
421.32-13	VEHICLE EXPENSE	42,206	61,076	50,000	50,000	50,000	50,000
421.36-01	CONTRACTED SERVICES	10,508	9,872	100,834	102,349	102,349	102,349
	TOTAL MATERIALS & SERVICES	67,117	84,977	170,061	171,739	171,739	171,739
CAPITAL OUTLAY							
421.60-01	EQUIPMENT	28,769	7,057	50,000	-	-	-
	TOTAL CAPITAL OUTLAY	28,769	7,057	50,000	-	-	-
1608 DUNES PATROL DIVISION TOTAL		443,637	520,920	755,422	729,250	729,250	729,250

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
1900 SURVEYOR'S DEPARTMENT							
PERSONNEL SERVICES							
415.10-01	REGULAR	153,625	150,056	116,601	121,008	122,404	122,404
415.10-07	OTHER COMPENSATION	500	500	400	400	400	500
415.15-01	FICA	11,211	10,989	8,950	9,288	9,395	9,402
415.15-02	PERS	45,739	44,573	36,683	38,062	38,500	38,541
415.15-03	INSURANCE BENEFITS	54,039	51,706	41,818	43,338	43,349	43,349
415.15-04	WORKERS' COMPENSATION	891	977	1,534	1,759	1,764	1,766
	TOTAL PERSONNEL SERVICES	266,005	258,801	205,986	213,855	215,812	215,962
	TOTAL FULL-TIME EQUIVALENT (FTE)	2.350	1.970	1.970	1.970	1.970	1.970
MATERIALS & SERVICES							
415.20-01	SUPPLIES	1,643	2,233	3,000	3,000	3,000	3,000
415.23-08	INSURANCE PREMIUMS	1,896	2,582	2,776	2,587	2,587	2,587
415.30-05	TRAINING & TRAVEL	319	583	3,000	3,000	3,000	3,000
415.32-13	VEHICLE EXPENSE	2,252	2,407	4,000	4,000	4,000	4,000
415.35-06	SOFTWARE LICENSE/MAINT	-	1,152	-	-	-	-
415.36-01	CONTRACTED SERVICES	21,323	18,635	23,825	18,255	18,255	18,255
	TOTAL MATERIALS & SERVICES	27,433	27,592	36,601	30,842	30,842	30,842
CAPITAL OUTLAY							
415.60-01	EQUIPMENT	-	8,800	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	8,800	-	-	-	-
DEBT SERVICE							
415.80-50	VEHICLE LEASES	3,325	3,187	-	-	-	-
	TOTAL DEBT SERVICE	3,325	3,187	-	-	-	-
1900 SURVEYOR'S DEPARTMENT TOTAL		296,763	298,380	242,587	244,697	246,654	246,804

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
2100 FINANCE & TAX/TREASURER DEPT.							
PERSONNEL SERVICES							
415.10-01	REGULAR	399,399	407,295	408,137	403,701	403,701	403,701
415.10-03	OVERTIME	-	-	1,000	1,000	1,000	1,000
415.15-01	FICA	29,289	29,857	31,300	30,961	30,961	30,961
415.15-02	PERS	120,818	122,474	128,371	126,979	126,979	126,979
415.15-03	INSURANCE BENEFITS	138,760	138,994	128,002	132,735	132,735	132,735
415.15-04	WORKERS' COMPENSATION	793	857	1,047	1,146	1,146	1,146
	TOTAL PERSONNEL SERVICES	689,059	699,477	697,857	696,522	696,522	696,522
	TOTAL FULL-TIME EQUIVALENT (FTE)	6.000	5.000	5.000	5.000	5.000	5.000
MATERIALS & SERVICES							
415.20-01	SUPPLIES	6,699	4,787	9,050	10,050	10,050	10,050
415.22-01	OTHER EXPENSE	14,294	27,932	20,150	20,150	20,150	20,150
415.22-02	TELE, POSTAGE, COPIES & ETC.	32,563	28,054	42,000	55,000	55,000	55,000
415.22-23	<\$5000 INFO TECHNOLOGY	5,794	119	4,638	6,150	5,450	8,450
415.22-27	<\$5000 EQUIPMENT	418	261	1,700	300	300	300
415.23-08	INSURANCE PREMIUMS	3,440	4,170	4,484	5,854	5,854	5,854
415.30-05	TRAINING & TRAVEL	3,892	636	5,300	5,300	5,300	5,300
415.35-06	SOFTWARE LICENSE/MAINT	119,618	125,456	138,382	142,169	142,204	142,204
415.36-01	CONTRACTED SERVICES	44,627	54,223	67,735	61,173	61,173	61,173
	TOTAL MATERIALS & SERVICES	231,345	245,638	293,439	306,146	305,481	308,481
2100 FINANCE & TAX/TREAS DEPT. TOTAL		920,404	945,115	991,296	1,002,668	1,002,003	1,005,003

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
2200 VETERANS' DEPARTMENT							
PERSONNEL SERVICES							
444.10-01	REGULAR	101,792	105,496	122,876	132,036	132,036	132,036
444.15-01	FICA	7,503	7,816	9,400	10,101	10,101	10,101
444.15-02	PERS	30,792	19,706	38,521	41,393	41,393	41,393
444.15-03	INSURANCE BENEFITS	24,197	20,973	25,710	26,750	26,750	26,750
444.15-04	WORKERS' COMPENSATION	249	256	368	426	426	426
	TOTAL PERSONNEL SERVICES	164,533	154,247	196,875	210,706	210,706	210,706
	TOTAL FULL-TIME EQUIVALENT (FTE)	2.000	2.000	2.000	2.000	2.000	2.000
MATERIALS & SERVICES							
444.22-01	OTHER EXPENSES	1,770	1,769	1,948	3,500	3,500	3,500
444.22-15	PERMITS/RENT	7,200	7,200	7,800	8,400	8,400	7,800
444.22-23	<\$5000 INFO TECHNOLOGY	3,940	200	2,811	1,250	1,250	1,250
444.22-27	<\$5000 EQUIPMENT	1,646	-	-	-	-	-
444.23-08	INSURANCE PREMIUMS	1,159	1,384	1,488	2,372	2,372	2,372
444.30-05	TRAINING & TRAVEL	2,427	892	2,000	2,500	2,500	2,500
444.33-03	VETERANS' OUTREACH (ODVA)	5,867	500	1,000	2,500	2,500	2,500
444.35-06	SOFTWARE LICENSE/MAINT	898	898	898	952	952	952
444.36-01	CONTRACTED SERVICES	11,225	13,643	14,724	13,589	13,589	14,189
	TOTAL MATERIALS & SERVICES	36,132	26,486	32,669	35,063	35,063	35,063
2200 VETERANS' DEPARTMENT TOTAL		200,665	180,733	229,544	245,769	245,769	245,769

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
BOARD OF COMMISSIONERS DEPARTMENT							
4000 BOARD OF COMMISSIONERS DIVISION							
PERSONNEL SERVICES							
411.10-01	REGULAR	298,296	299,406	302,028	338,304	333,804	333,804
411.15-01	FICA	21,986	22,051	23,105	25,882	25,537	25,537
411.15-02	PERS	91,071	81,038	98,779	111,825	110,415	110,415
411.15-03	INSURANCE BENEFITS	96,254	99,042	101,250	118,212	118,176	118,176
411.15-04	WORKERS' COMPENSATION	705	684	958	1,145	1,130	1,130
	TOTAL PERSONNEL SERVICES	508,312	502,221	526,120	595,368	589,062	589,062
	TOTAL FULL-TIME EQUIVALENT (FTE)	4.000	4.000	4.000	4.500	4.500	4.500
MATERIALS & SERVICES							
411.20-01	SUPPLIES	796	386	500	500	500	500
411.22-01	OTHER EXPENSE	562	547	600	600	600	600
411.22-23	<\$5000 INFO TECHNOLOGY	-	-	2,500	6,600	6,600	6,600
411.23-08	INSURANCE PREMIUMS	2,225	2,674	2,875	4,519	4,519	4,519
411.36-01	CONTRACTED SERVICES	22,818	24,565	29,288	24,903	24,903	24,903
	TOTAL MATERIALS & SERVICES	26,401	28,172	35,763	37,122	37,122	37,122
4000 BOARD OF COMM. DIV. TOTAL		534,713	530,393	561,883	632,490	626,184	626,184

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
BOARD OF COMMISSIONERS DEPARTMENT							
4002 INFO. TECHNOLOGY DIVISION							
PERSONNEL SERVICES							
419.10-01	REGULAR	169,330	156,153	202,820	251,624	251,624	251,624
419.15-01	FICA	12,412	11,483	15,515	19,249	19,249	19,249
419.15-02	PERS	42,704	42,865	63,584	78,884	78,884	78,884
419.15-03	INSURANCE BENEFITS	64,474	54,669	70,740	73,825	73,825	73,825
419.15-04	WORKERS' COMPENSATION	299	393	429	564	564	564
	TOTAL PERSONNEL SERVICES	289,219	265,563	353,088	424,146	424,146	424,146
	TOTAL FULL-TIME EQUIVALENT (FTE)	2.850	2.800	2.800	2.800	2.800	2.800
MATERIALS & SERVICES							
419.20-01	SUPPLIES	5,594	5,013	5,500	5,500	5,500	5,500
419.21-13	IT REPAIR & MAINT.	2,351	(439)	5,500	5,500	5,500	5,500
419.22-12	SOFTWARE	-	-	2,500	2,500	2,500	2,500
419.22-23	<\$5000 INFO TECHNOLOGY	4,712	4,082	5,500	5,500	5,500	5,500
419.22-27	<\$5000 EQUIPMENT	-	4,852	5,000	5,000	5,000	5,000
419.23-08	INSURANCE PREMIUMS	6,226	7,224	7,766	8,866	8,866	8,866
419.30-05	TRAINING & TRAVEL	1,842	2,332	5,000	5,000	5,000	5,000
419.32-13	VEHICLE EXPENSE	-	-	-	1,500	1,500	1,500
419.35-01	MAINTENANCE AGREEMENTS	24,478	35,315	130,000	178,500	178,500	178,500
419.35-06	SOFTWARE LICENSE/MAINT	116,757	115,412	218,800	230,000	230,000	230,000
419.36-01	CONTRACTED SERVICES	84,552	74,596	84,828	74,318	74,318	74,318
	TOTAL MATERIALS & SERVICES	246,512	248,387	470,394	522,184	522,184	522,184
CAPITAL OUTLAY							
419.60-01	EQUIPMENT	19,139	-	20,000	20,000	20,000	20,000
419.60-02	COMPUTER HARDWARE	57,341	-	40,000	40,000	40,000	40,000
	TOTAL CAPITAL OUTLAY	76,480	-	60,000	60,000	60,000	60,000
4002 INFO. TECHNOLOGY DIV. TOTAL		612,211	513,950	883,482	1,006,330	1,006,330	1,006,330

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
5000 COUNTY COUNSEL DEPARTMENT							
PERSONNEL SERVICES							
415.10-01	REGULAR	397,441	382,797	373,084	402,518	402,518	402,518
415.15-01	FICA	29,791	28,538	28,541	30,793	30,793	30,793
415.15-02	PERS	113,204	114,805	116,962	126,189	126,189	126,189
415.15-03	INSURANCE BENEFITS	96,935	91,340	99,313	106,925	106,925	106,925
415.15-04	WORKERS' COMPENSATION	734	703	937	1,092	1,092	1,092
	TOTAL PERSONNEL SERVICES	638,105	618,183	618,837	667,517	667,517	667,517
	TOTAL FULL-TIME EQUIVALENT (FTE)	4.650	4.550	3.900	3.900	3.900	3.900
MATERIALS & SERVICES							
415.20-01	SUPPLIES	4,016	4,662	6,200	6,400	6,400	6,400
415.22-23	<\$5000 INFO TECHNOLOGY	7,320	3,562	5,160	3,500	3,500	3,500
415.23-08	INSURANCE PREMIUMS	2,632	3,184	3,423	4,506	4,506	4,506
415.24-02	SAFETY PROGRAM	10,917	4,757	10,300	3,000	3,000	3,000
415.30-05	TRAINING & TRAVEL	2,346	5,338	8,650	8,800	8,800	8,800
415.35-06	SOFTWARE LICENSE/MAINT	5,030	6,349	8,200	22,450	22,450	22,450
415.36-01	CONTRACTED SERVICES	160,879	79,672	175,882	178,167	178,167	178,167
	TOTAL MATERIALS & SERVICES	193,140	107,524	217,815	226,823	226,823	226,823
5000 COUNTY COUNSEL DEPT. TOTAL		831,245	725,707	836,652	894,340	894,340	894,340

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
CLERK'S DEPARTMENT							
6000 RECORDS DIVISION							
PERSONNEL SERVICES							
415.10-01	REGULAR	260,093	283,146	246,318	265,549	267,697	267,697
415.10-02	EXTRA HELP	3,920	8,017	18,000	18,000	18,000	18,000
415.15-01	FICA	19,076	20,692	20,221	21,691	21,856	21,856
415.15-02	PERS	78,301	88,776	90,028	96,609	97,395	97,395
415.15-03	INSURANCE BENEFITS	97,109	100,193	97,095	100,730	100,746	100,746
415.15-04	WORKERS' COMPENSATION	509	645	671	770	777	777
	TOTAL PERSONNEL SERVICES	459,008	501,469	472,333	503,349	506,471	506,471
	TOTAL FULL-TIME EQUIVALENT (FTE)	5.000	5.000	4.000	4.000	4.000	4.000
MATERIALS & SERVICES							
415.20-01	SUPPLIES	55,941	51,050	64,500	64,000	64,000	64,000
415.22.23	<\$5000 INFO TECHNOLOGY	12,684	2,544	23,500	8,000	8,000	8,000
415.22-27	<\$5000 EQUIPMENT	2,207	-	1,000	3,500	3,500	3,500
415.22-40	POSTAGE	14,120	24,951	26,700	26,500	26,500	26,500
415.23-08	INSURANCE PREMIUMS	4,300	5,210	5,601	6,804	6,804	6,804
415.24-10	BOARD OF PROPERTY TAX APPEAL	2,061	1,974	3,466	2,895	2,895	2,895
415.30-05	TRAINING & TRAVEL	7,054	3,925	9,100	9,100	9,100	9,100
415.35-06	SOFTWARE LICENSE/MAINT	45,538	48,017	50,630	54,862	54,862	54,862
415.36-01	CONTRACTED SERVICES	67,468	83,952	100,032	96,406	101,406	101,406
	TOTAL MATERIALS & SERVICES	211,373	221,623	284,529	272,067	277,067	277,067
6000 RECORDS DIVISION TOTAL		670,381	723,092	756,862	775,416	783,538	783,538

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
DISTRICT ATTORNEY'S DEPARTMENT							
7000 PROSECUTION DIVISION							
PERSONNEL SERVICES							
412.10-01	REGULAR	816,345	848,436	862,224	916,036	917,728	917,728
412.15-01	FICA	61,524	63,556	65,960	70,078	70,208	70,208
412.15-02	PERS	250,031	278,715	306,112	324,647	325,356	325,356
412.15-03	INSURANCE BENEFITS	155,833	194,552	220,729	226,571	226,584	226,584
412.15-04	WORKERS' COMPENSATION	1,397	1,412	1,997	2,269	2,272	2,272
	TOTAL PERSONNEL SERVICES	1,285,130	1,386,671	1,457,022	1,539,601	1,542,148	1,542,148
	TOTAL FULL-TIME EQUIVALENT (FTE)	13.500	11.500	10.750	10.750	10.750	10.750
MATERIALS & SERVICES							
412.20-01	SUPPLIES	3,816	6,521	6,000	6,000	6,000	6,000
412.22-23	<\$5000 INFO TECHNOLOGY	11,010	11,455	1,000	10,500	10,500	10,500
412.22-27	<\$5000 EQUIPMENT	-	-	-	5,700	-	-
412.23-08	INSURANCE PREMIUMS	7,945	7,513	8,077	12,665	12,665	12,665
412.30-05	TRAINING & TRAVEL	18,587	15,071	20,000	20,000	20,000	20,000
412.31-14	EVIDENCE/TRIAL EXPENSE	27,169	30,221	30,000	30,000	30,000	30,000
412.32-13	VEHICLE EXPENSE	1,685	1,533	3,750	3,750	3,750	3,750
412.35-06	SOFTWARE LICENSE/MAINT	10,950	10,950	10,950	13,524	13,524	13,524
412.36-01	CONTRACTED SERVICES	73,161	188,292	186,543	84,293	84,293	84,293
	TOTAL MATERIALS & SERVICES	154,323	271,556	266,320	186,432	180,732	180,732
7000 PROSECUTION DIVISION TOTAL		1,439,453	1,658,227	1,723,342	1,726,033	1,722,880	1,722,880

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
DISTRICT ATTORNEY'S DEPARTMENT							
7003 MEDICAL EXAMINER DIVISION							
PERSONNEL SERVICES							
441.10-01	REGULAR	123,600	129,588	125,586	138,731	138,731	138,731
441.10-03	OVERTIME	-	-	2,000	2,000	2,000	2,000
441.10-05	SHIFT DIFFERENTIAL/ON CALL	5,559	5,893	5,400	6,000	6,000	6,000
441.15-01	FICA	9,815	10,202	10,173	11,225	11,225	11,225
441.15-02	PERS	43,609	45,758	46,889	51,644	51,644	51,644
441.15-03	INSURANCE BENEFITS	25,692	25,603	34,233	34,772	34,772	34,772
441.15-04	WORKERS' COMPENSATION	2,658	2,685	4,750	5,674	5,674	5,674
	TOTAL PERSONNEL SERVICES	210,933	219,729	229,031	250,046	250,046	250,046
	TOTAL FULL-TIME EQUIVALENT (FTE)	1.500	1.500	1.500	1.500	1.500	1.500
MATERIALS & SERVICES							
441.20-01	SUPPLIES	2,428	2,964	2,174	2,174	2,174	2,174
441.22-02	TELE, POSTAGE, COPIES & ETC.	1,055	997	1,080	1,080	1,080	1,080
441.22-27	<\$5000 EQUIPMENT	-	279	-	-	-	-
441.23-08	INSURANCE PREMIUMS	1,663	1,730	1,860	2,367	2,367	2,367
441.30-05	TRAINING & TRAVEL	6,781	10,620	6,500	6,500	6,500	6,500
441.36-01	CONTRACTED SERVICES	11,839	14,114	18,550	36,575	36,575	36,575
	TOTAL MATERIALS & SERVICES	23,766	30,704	30,164	48,696	48,696	48,696
7003 MEDICAL EXAMINER DIV. TOTAL		234,699	250,433	259,195	298,742	298,742	298,742

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
DISTRICT ATTORNEY'S DEPARTMENT							
7005 SUPPORT ENFORCEMENT DIVISION							
PERSONNEL SERVICES							
441.10-01	REGULAR	112,920	117,000	120,504	123,360	123,360	123,360
441.10-02	EXTRA HELP	8,588	9,190	10,000	10,000	10,000	10,000
441.15-01	FICA	9,067	9,384	9,984	10,202	10,202	10,202
441.15-02	PERS	40,591	42,139	48,318	49,364	49,364	49,364
441.15-03	INSURANCE BENEFITS	27,250	28,177	38,793	40,098	40,098	40,098
441.15-04	WORKERS' COMPENSATION	236	235	319	352	352	352
	TOTAL PERSONNEL SERVICES	198,652	206,125	227,918	233,376	233,376	233,376
	TOTAL FULL-TIME EQUIVALENT (FTE)	2.000	2.000	2.000	2.000	2.000	2.000
MATERIALS & SERVICES							
441.20-01	SUPPLIES	1,678	849	2,500	2,500	2,500	2,500
441.22-23	<\$5000 INFO TECHNOLOGY	6,043	-	-	-	-	-
441.23-08	INSURANCE PREMIUMS	1,132	1,372	1,475	2,302	2,302	2,302
441.29-03	TELEPHONE	-	-	500	500	500	500
441.30-05	TRAINING & TRAVEL	1,739	782	1,900	1,900	1,900	1,900
441.36-01	CONTRACTED SERVICES	9,431	10,673	13,405	12,389	12,389	12,389
	TOTAL MATERIALS & SERVICES	20,023	13,676	19,780	19,591	19,591	19,591
7005 SUPPORT ENFORCEMENT DIV. TOTAL		218,675	219,801	247,698	252,967	252,967	252,967

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
9900 MISCELLANEOUS DEPARTMENT							
PERSONNEL SERVICES							
415.15-06	UNEMPLOYMENT	4,890	31,854	138,000	75,000	75,000	75,000
	TOTAL PERSONNEL SERVICES	4,890	31,854	138,000	75,000	75,000	75,000
	TOTAL FULL-TIME EQUIVALENT (FTE)	-	-	-	-	-	-
MATERIALS & SERVICES							
415.22-01	OTHER EXPENSE	9,535	84,940	100,000	100,000	100,000	100,000
415.22-03	LAND SALE EXPENSE	28,902	37,978	30,000	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	500	500	500	500	500
415.22-26	<\$5000 EQUIPMENT/COURT SECURITY	21,441	3,732	185,000	-	55,000	55,000
415.22-27	<\$5000 EQUIPMENT	78	-	-	-	-	-
415.22-40	POSTAGE	42,842	20,531	54,000	58,000	58,000	58,000
415.23-01	AUDITING & ACCOUNTING	73,500	71,000	80,000	82,000	82,000	82,000
415.23-05	BONDS	100	100	115	100	100	100
415.23-08	INSURANCE PREMIUMS	82,924	103,461	113,146	131,400	131,400	131,400
415.23-16	INSURANCE DEDUCTIBLES	196,188	47,612	350,000	350,000	350,000	350,000
415.24-03	BUDGET COMMITTEE	71	100	100	100	100	100
415.29-03	TELEPHONE	97,166	89,934	107,600	119,000	119,000	119,000
415.31-13	NOTICES & REPORTS	19,810	14,852	20,000	20,000	20,000	20,000
415.34-16	DOI-GEOLOGICAL SURVEY	13,585	13,600	14,280	14,000	14,000	14,000
415.36-01	CONTRACTED SERVICES	49,224	57,584	47,529	41,997	64,497	64,497
	TOTAL MATERIALS & SERVICES	636,166	545,924	1,152,270	997,097	1,074,597	1,074,597
CAPITAL OUTLAY							
415.60-01	EQUIPMENT	13,500	-	-	-	-	-
415.60-11	MAJOR REPAIR & IMPROVE.	12,335	27,412	50,000	50,000	50,000	50,000
415.60-16	>\$5000 EQUIPMENT/COURT SECURITY	45,883	59,750	215,000	-	475,000	475,000
	TOTAL CAPITAL OUTLAY	71,718	87,162	265,000	50,000	525,000	525,000

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
	TRANSFERS & OTHER						
415.90-02	ANIMAL CONTROL FUND	272,750	253,163	228,432	243,150	253,970	253,970
415.90-11	COMMUNITY CORRECTIONS	-	-	515,361	453,959	437,758	437,758
415.90-15	CRIME VICTIMS ASST FUND	132,163	164,390	120,358	69,094	69,094	83,725
415.90-16	911/DISPATCH FUND	775,200	546,945	-	-	-	-
415.90-35	GAS PIPELINE FUND	-	-	-	1,400,000	1,400,000	1,400,000
415.95-01	PAYMENT OF ADVANCED TAXES	22,698	22,016	25,000	25,000	25,000	25,000
	TOTAL TRANSFERS & OTHER	1,202,811	986,514	889,151	2,191,203	2,185,822	2,200,453
	CONTINGENCIES & UNAPPRO.						
699.99-96	OPERATING CONTINGENCY	-	-	2,967,718	2,550,248	2,548,041	2,548,041
699.99-99	ENDING FUND BALANCE	5,986,924	6,309,072	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	5,986,924	6,309,072	2,967,718	2,550,248	2,548,041	2,548,041
9900	MISCELLANEOUS DEPT. TOTAL	7,902,509	7,960,526	5,412,139	5,863,548	6,408,460	6,423,091
GENERAL FUND 001							
FUND TOTAL		30,722,739	31,169,171	29,623,633	30,124,652	30,597,571	30,923,129

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
ANIMAL CONTROL FUND 002							
301.00-00	BEGINNING BALANCE	154,296	195,292	141,697	152,909	152,909	152,909
322.07-00	ANIMAL LICENSE FEES	16,823	23,156	18,000	18,000	18,000	18,000
331.03-01	HS-DISASTER GRT/PBLC ASST	-	-	-	-	-	23,801
341.13-00	SERVICES TO COUNTY DEPARTMENTS	2,863	2,399	3,000	3,000	3,000	3,000
345.05-00	ANIMAL CONTROL & SHELTER	59,550	45,259	41,500	39,000	39,000	39,000
345.05-01	SPAY/NEUTER PROGRAM	57,371	40,588	60,000	45,000	45,000	45,000
360.01-00	MISCELLANEOUS	30	-	-	-	-	-
361.00-00	INTEREST EARNINGS	5,359	11,111	2,000	5,000	5,000	5,000
367.00-00	DONATIONS	29,440	65,532	15,000	20,000	20,000	20,000
391.01-01	FIXED ASSETS	-	2,259	-	-	-	-
392.01-00	GENERAL FUND	<u>272,750</u>	<u>253,163</u>	<u>228,432</u>	<u>243,150</u>	<u>253,970</u>	<u>253,970</u>
ANIMAL CONTROL FUND 002 TOTAL RESOURCES		<u>598,482</u>	<u>638,759</u>	<u>509,629</u>	<u>526,059</u>	<u>536,879</u>	<u>560,680</u>

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
2600 ANIMAL CONTROL DEPARTMENT							
PERSONNEL SERVICES							
429.10-01	REGULAR	157,302	132,603	151,710	158,916	166,554	166,554
429.10-03	OVERTIME	3,087	2,443	4,400	5,500	5,500	5,500
429.10-04	HOLIDAY PAY	3,512	3,050	2,750	2,750	2,750	2,750
429.10-07	OTHER COMPENSATION	2,805	950	2,100	3,250	3,250	3,250
429.15-01	FICA	12,680	10,408	12,315	13,039	13,623	13,623
429.15-02	PERS	51,440	37,485	55,468	58,769	61,164	61,164
429.15-03	INSURANCE BENEFITS	48,859	43,949	62,108	62,164	62,220	62,220
429.15-04	WORKERS' COMPENSATION	2,011	2,684	2,871	3,332	3,479	3,479
	TOTAL PERSONNEL SERVICES	281,696	233,572	293,722	307,720	318,540	318,540
	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	654	1,500	1,500	1,500	1,500
429.20-05	SUPPLIES: DOG LICENSE	5,105	1,974	5,000	5,000	5,000	5,000
429.22-01	OTHER EXPENSE	41,321	40,114	35,000	44,500	44,500	44,500
429.22-02	CLERK LICENSING FEES	2,863	2,399	3,000	3,000	3,000	3,000
429.22-15	PERMITS/RENT	-	-	-	1,600	1,600	1,600
429.22-27	<\$5000 EQUIPMENT	-	2,359	-	2,674	2,674	2,674
429.29-02	ELECTRICITY	8,476	8,664	10,000	28,000	28,000	28,000
429.29-03	TELEPHONE	2,171	2,296	3,865	3,865	3,865	3,865
429.30-05	TRAINING & TRAVEL	1,584	550	2,000	2,000	2,000	2,000
429.32-13	VEHICLE EXPENSE	12,053	5,330	20,000	10,000	10,000	10,000
429.33-29	SPAY/NEUTER PROGRAM	35,784	38,896	60,000	45,000	45,000	45,000
429.35-01	MAINTENANCE AGREEMENTS	75	325	390	429	429	429
429.35-06	SOFTWARE LICENSE/MAINT	-	-	150	150	150	150
429.36-01	CONTRACTED SERVICES	11,241	65,746	75,002	70,621	70,621	70,621
	TOTAL MATERIALS & SERVICES	121,493	169,307	215,907	218,339	218,339	218,339

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
	CAPITAL OUTLAY						
429.60-01	EQUIPMENT	-	15,000	-	-	-	23,801
	TOTAL CAPITAL OUTLAY	-	15,000	-	-	-	23,801
	CONTINGENCIES & UNAPPRO.						
699.99-99	ENDING FUND BALANCE	195,293	220,880	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	195,293	220,880	-	-	-	-
2600	ANIMAL CONTROL TOTAL	598,482	638,759	509,629	526,059	536,879	560,680
ANIMAL CONTROL FUND 002 FUND TOTAL		598,482	638,759	509,629	526,059	536,879	560,680

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
PUBLIC WORKS FUND 003							
	WORKING CAPITAL						
301.00-00	BEGINNING BALANCE	8,521,536	9,782,487	8,970,243	7,258,429	7,457,707	9,284,207
301.01-00	INVENTORIES	384,895	484,191	-	-	-	-
	TOTAL WORKING CAPITAL	8,906,431	10,266,678	8,970,243	7,258,429	7,457,707	9,284,207
	LICENSES, FEES, PERMITS						
322.08-00	STREET & ROAD PERMITS	57,243	76,154	50,000	50,000	50,000	50,000
	TOTAL LICENSES, FEES, PERMITS	57,243	76,154	50,000	50,000	50,000	50,000
	FEDERAL OPERATING GRANTS						
331.03-01	HS-DISASTER GRT/PBLC ASST	-	134,381	800,000	-	484,500	484,500
331.03-02	FEDERAL HIGHWAY WORK ADMN	-	23,801	-	-	-	-
	TOTAL FEDERAL OPERATING GRANTS	-	158,182	800,000	-	484,500	484,500
	FEDERAL SHARED REVENUE						
332.07-00	COOS BAY WAGON ROAD	219,604	348,615	150,000	150,000	150,000	150,000
332.09-00	FEDERAL FOREST RECEIPTS	44,679	42,110	50,000	44,650	44,650	44,650
	TOTAL FEDERAL SHARED REVENUE	264,283	390,725	200,000	194,650	194,650	194,650
	STATE OPERATING GRANTS						
334.03-01	FEDERAL STP EXCHANGE	1,253,222	635,331	631,475	635,645	635,645	635,645
	TOTAL STATE OPERATING GRANTS	1,253,222	635,331	631,475	635,645	635,645	635,645
	STATE SHARED REVENUE						
335.05-00	MOTOR VEHICLE FUEL TAXES	6,448,750	6,664,530	6,428,255	6,245,924	6,245,924	6,245,924
	TOTAL STATE SHARED REVENUE	6,448,750	6,664,530	6,428,255	6,245,924	6,245,924	6,245,924

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
CHARGES FOR SERVICES							
343.05-02	WORK FOR COUNTY DEPTS.	1,410,165	1,318,664	1,400,000	1,400,000	1,400,000	1,400,000
343.05-03	WORK FOR OUTSIDE AGENCIES	4,775	50,664	6,000	6,000	1,800,168	1,800,168
355.10-01	LOCAL IMPROVEMENT DISTRICTS	-	2,605	-	-	-	-
	TOTAL CHARGES FOR SERVICES	<u>1,414,940</u>	<u>1,371,933</u>	<u>1,406,000</u>	<u>1,406,000</u>	<u>3,200,168</u>	<u>3,200,168</u>
MISCELLANEOUS REVENUE							
360.01-00	MISCELLANEOUS	88,380	3,823	5,000	5,000	5,000	5,000
361.00-00	INTEREST EARNINGS	<u>321,516</u>	<u>452,029</u>	<u>100,000</u>	<u>50,000</u>	<u>100,000</u>	<u>100,000</u>
	TOTAL MISCELLANEOUS REVENUE	<u>409,896</u>	<u>455,852</u>	<u>105,000</u>	<u>55,000</u>	<u>105,000</u>	<u>105,000</u>
RENTS & ROYALTIES							
362.00-00	RENTS & ROYALTIES	<u>1,500</u>	<u>1,500</u>	-	-	-	-
	TOTAL RENTS & ROYALTIES	<u>1,500</u>	<u>1,500</u>	-	-	-	-
SALE OF ASSETS							
391.01-01	FIXED ASSETS	413,664	112,055	-	-	-	-
391.01-04	INVENTORY	<u>5,693</u>	<u>6,168</u>	-	-	-	-
	TOTAL SALE OF ASSETS	<u>419,357</u>	<u>118,223</u>	-	-	-	-
PUBLIC WORKS FUND 003							
	TOTAL RESOURCES	<u>19,175,622</u>	<u>20,139,108</u>	<u>18,590,973</u>	<u>15,845,648</u>	<u>18,373,594</u>	<u>20,200,094</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
SURVEYORS DEPARTMENT							
1902 ROAD SURVEY DIVISION							
PERSONNEL SERVICES							
431.10-01	REGULAR	24,992	29,514	29,164	30,182	30,612	30,612
431.15-01	FICA	1,912	2,157	2,231	2,310	2,343	2,343
431.15-02	PERS	7,560	8,839	9,143	9,462	9,597	9,597
431.15-03	INSURANCE BENEFITS	8,824	9,450	10,390	10,766	10,768	10,768
431.15-04	WORKERS' COMPENSATION	200	191	360	413	414	414
	TOTAL PERSONNEL SERVICES	43,488	50,151	51,288	53,133	53,734	53,734
	TOTAL FULL-TIME EQUIVALENT (FTE)	0.450	0.530	0.480	0.480	0.480	0.480
MATERIALS & SERVICES							
431.20-01	SUPPLIES	1,478	894	1,000	1,000	1,000	1,000
431.22-23	<\$5000 INFO TECHNOLOGY	1,370	-	-	-	-	-
431.23-08	INSURANCE PREMIUMS	244	345	371	532	532	532
431.32-13	VEHICLE EXPENSE	150	736	2,000	2,000	2,000	2,000
431.36-01	CONTRACTED SERVICES	903	1,089	1,488	1,653	1,653	1,653
	TOTAL MATERIALS & SERVICES	4,145	3,064	4,859	5,185	5,185	5,185
1902 ROAD SURVEY DIVISION TOTAL		47,633	53,215	56,147	58,318	58,919	58,919

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
ROAD DEPARTMENT							
2700 ROAD MAINTENANCE DIVISION							
PERSONNEL SERVICES							
431.10-01	REGULAR	1,271,056	1,415,750	1,608,551	1,604,421	1,604,421	1,604,421
431.10-02	EXTRA HELP	7,920	6,453	-	-	-	-
431.10-03	OVERTIME	74,419	75,008	80,000	80,000	80,000	80,000
431.10-07	OTHER COMPENSATION	4,000	5,700	6,600	6,600	6,600	6,600
431.15-01	FICA	103,141	113,850	129,679	129,366	129,366	129,366
431.15-02	PERS	395,817	442,521	550,710	542,125	542,125	542,125
431.15-03	INSURANCE BENEFITS	458,018	497,412	566,360	548,909	548,909	548,909
431.15-04	WORKERS' COMPENSATION	52,718	54,750	113,094	122,259	122,259	122,259
431.15-06	UNEMPLOYMENT	-	(2,224)	-	-	-	-
	TOTAL PERSONNEL SERVICES	2,367,089	2,609,220	3,054,994	3,033,680	3,033,680	3,033,680
	TOTAL FULL-TIME EQUIVALENT (FTE)	26.194	26.194	25.090	24.144	24.144	24.144
MATERIALS & SERVICES							
431.20-01	SUPPLIES	1,009,647	1,128,914	1,161,210	1,179,817	1,188,941	1,188,941
431.22-01	OTHER EXPENSE	1,180,415	1,166,185	1,550,000	1,700,000	1,700,000	1,700,000
431.22-23	<\$5000 INFO TECHNOLOGY	-	-	5,000	10,000	10,000	10,000
431.22-27	<\$5000 EQUIPMENT	7,788	7,002	5,000	10,000	10,000	10,000
431.22-30	ASPHALT	270,400	481,083	-	-	-	-
431.23-08	INSURANCE PREMIUMS	53,640	60,175	64,689	82,608	82,607	82,607
431.23-16	INSURANCE DEDUCTIBLES	-	13,320	-	-	-	-
431.29-03	UTILITIES	18,292	23,757	25,000	25,000	25,000	25,000
431.30-05	TRAINING & TRAVEL	6,020	7,708	12,500	12,500	12,500	12,500
431.36-01	CONTRACTED SERVICES	320,507	609,293	667,780	636,807	636,807	638,307
431.36-19	ENGINEERING	11,341	37,428	50,000	100,000	100,000	100,000
	TOTAL MATERIALS & SERVICES	2,878,050	3,534,865	3,541,179	3,756,732	3,765,855	3,767,355
2700 ROAD MAINTENANCE DIV. TOTAL		5,245,139	6,144,085	6,596,173	6,790,412	6,799,535	6,801,035

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
ROAD DEPARTMENT							
2702 FLEET SERVICES DIVISION							
PERSONNEL SERVICES							
431.10-01	REGULAR	291,164	317,671	326,506	341,247	341,247	341,247
431.10-03	OVERTIME	12,572	15,113	15,000	15,000	15,000	15,000
431.10-07	OTHER COMPENSATION	800	1,200	1,200	1,200	1,200	1,200
431.15-01	FICA	23,064	25,191	26,216	27,346	27,346	27,346
431.15-02	PERS	88,238	104,709	113,301	118,028	118,028	118,028
431.15-03	INSURANCE BENEFITS	93,462	97,360	103,763	104,438	104,438	104,438
431.15-04	WORKERS' COMPENSATION	4,800	5,158	9,734	11,065	11,065	11,065
	TOTAL PERSONNEL SERVICES	514,100	566,402	595,720	618,324	618,324	618,324
	TOTAL FULL-TIME EQUIVALENT (FTE)	4.582	4.582	4.580	4.582	4.582	4.582
MATERIALS & SERVICES							
431.20-01	SUPPLIES	494,168	488,107	450,000	400,000	400,000	400,000
431.21-01	MINOR REPAIR & MAINT	-	10,841	-	50,000	50,000	50,000
431.22-27	<\$5000 EQUIPMENT	464	-	2,500	2,500	2,500	2,500
431.23-08	INSURANCE PREMIUMS	29,205	29,759	31,120	31,524	31,523	31,523
431.29-01	FUEL	392,333	284,719	438,150	438,150	465,875	465,875
431.29-03	UTILITIES	12,737	13,106	17,000	17,000	17,000	17,000
431.30-05	TRAINING & TRAVEL	-	10	800	800	800	800
431.36-01	CONTRACTED SERVICES	28,852	61,787	59,079	54,512	54,512	54,512
	TOTAL MATERIALS & SERVICES	957,759	888,329	998,649	994,486	1,022,210	1,022,210
CAPITAL OUTLAY							
431.60-11	MAJOR REPAIR & IMPROVEMENT	60,043	63,488	50,000	50,000	50,000	50,000
	TOTAL CAPITAL OUTLAY	60,043	63,488	50,000	50,000	50,000	50,000
2702 FLEET SERVICES DIVISION TOTAL		1,531,902	1,518,219	1,644,369	1,662,810	1,690,534	1,690,534

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
ROAD DEPARTMENT							
2703 CAPITAL PROJECTS DIVISION							
	MATERIALS & SERVICES						
431.36-01	CONTRACTED SERVICES	857,076	980,800	3,772,610	713,264	3,203,762	5,028,762
431.36-19	ENGINEERING	<u>1,718</u>	<u>264</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
	TOTAL MATERIALS & SERVICES	858,794	981,064	3,872,610	813,264	3,303,762	5,128,762
CAPITAL OUTLAY							
431.60-01	EQUIPMENT	583,961	399,257	180,000	275,000	275,000	275,000
431.65-27	STBG EXCHANGE	<u>566,315</u>	<u>536,494</u>	<u>631,475</u>	<u>635,645</u>	<u>635,645</u>	<u>635,645</u>
	TOTAL CAPITAL OUTLAY	1,150,276	935,751	811,475	910,645	910,645	910,645
DEBT SERVICE							
431.80-35	PAVER	<u>75,198</u>	<u>75,198</u>	<u>75,199</u>	<u>75,199</u>	<u>75,199</u>	<u>75,199</u>
	TOTAL DEBT SERVICE	75,198	75,198	75,199	75,199	75,199	75,199
2703 CAPITAL PROJECTS DIV. TOTAL		<u>2,084,268</u>	<u>1,992,013</u>	<u>4,759,284</u>	<u>1,799,108</u>	<u>4,289,606</u>	<u>6,114,606</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
9911 ROAD MISCELLANEOUS							
	CONTINGENCIES & UNAPPRO.						
699.99-96	OPERATING CONTINGENCY	-	-	2,772,244	2,376,847	2,756,039	2,756,039
699.99-98	UNAPPROPRIATED BALANCE	-	-	2,762,756	3,158,153	2,778,961	2,778,961
699.99-99	ENDING FUND BALANCE	<u>10,266,680</u>	<u>10,431,576</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL CONTINGENCIES & UNAPPRO.	10,266,680	10,431,576	5,535,000	5,535,000	5,535,000	5,535,000
9911 ROAD MISCELLANEOUS TOTAL		<u>10,266,680</u>	<u>10,431,576</u>	<u>5,535,000</u>	<u>5,535,000</u>	<u>5,535,000</u>	<u>5,535,000</u>
PUBLIC WORKS FUND 003							
FUND TOTAL		<u>19,175,622</u>	<u>20,139,108</u>	<u>18,590,973</u>	<u>15,845,648</u>	<u>18,373,594</u>	<u>20,200,094</u>

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
PUBLIC HEALTH FUND 005							
	WORKING CAPITAL						
301.00-00	BEGINNING BALANCE	2,743,899	2,791,141	2,800,000	2,600,000	2,700,000	2,700,000
	TOTAL WORKING CAPITAL	2,743,899	2,791,141	2,800,000	2,600,000	2,700,000	2,700,000
	LICENSES, FEES, PERMITS						
322.05-01	PUBLIC HEALTH FEES	818,605	803,969	955,000	955,000	855,000	855,000
322.05-04	ENVIRONMENTAL SERVICES	25,657	24,708	25,000	21,777	21,777	21,777
322.05-05	ENVIRONMENTAL LICENSE FEES	352,351	360,117	370,000	394,176	394,176	394,176
322.05-06	ONSITE FEES	-	53,457	221,000	221,000	221,000	221,000
	TOTAL LICENSES, FEES, PERMITS	1,196,613	1,242,251	1,571,000	1,591,953	1,491,953	1,491,953
	FEDERAL OPERATING GRANTS						
331.05-06	HHS-MEDICAL RESERVE CORP	8,688	7,345	10,000	4,313	4,313	4,313
331.05-10	HHS-MEDICAID TITLE XIX	7,810	-	7,783	-	-	-
331.05-16	HHS-MATRNL & CHILD HEALTH	55,865	46,285	50,622	51,029	51,029	51,029
331.05-17	HHS-SUBSTANCE ABUSE PRVTN	102,906	111,840	165,501	82,751	82,751	82,751
331.05-20	HHS-FAMILY PLANNING SVS	17,709	13,238	17,710	-	-	-
331.05-22	HHS-HIV PRVNTN ACTIVITIES	-	-	-	20,761	20,761	20,761
331.05-23	EPA-WATER SYS SUPERVISION	6,842	7,671	7,671	7,671	7,671	7,671
331.05-24	EPA-DRNKNG WATER REVOLVING	7,671	9,017	7,671	7,671	7,671	7,671
331.05-25	HHS-IMMUNIZATION GRANTS	49,156	69,526	31,292	20,366	20,366	20,366
331.05-32	HHS-PH EMERG PREPAREDNESS	86,698	78,276	78,276	77,270	77,270	77,270
331.05-38	HHS - BIOTERROR HOSP PRPDNS	19,182	-	-	-	-	-
331.05-43	CDC-PH EMERG RESPONSE	15,882	-	-	-	-	-
331.05-47	CDC-ELC	306	1,518	-	-	-	-
331.05-48	CDC-STD PREVENTION/CONTROL	94,395	29,624	-	-	-	-
331.05-50	CDC-COLLAB TO STRENGTH PH	96,159	60,732	60,732	60,732	60,732	60,732
331.06-09	USDA-NUTRITION FOR WIC	318,889	321,538	320,465	307,544	307,544	307,544
	TOTAL FEDERAL OPERATING GRANTS	888,158	756,610	757,723	640,108	640,108	640,108

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
	STATE OPERATING GRANTS						
334.05-02	STATE SUPPORT	938,202	1,212,515	1,413,187	1,164,363	1,164,363	1,164,363
334.05-18	OREGON HEALTH PLAN	<u>125,275</u>	<u>145,360</u>	<u>100,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
	TOTAL STATE OPERATING GRANTS	1,063,477	1,357,875	1,513,187	1,214,363	1,214,363	1,214,363
	OTHER OPERATING GRANTS						
337.05-01	PUBLIC HEALTH GANTS	<u>91,393</u>	<u>99,761</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
	TOTAL OTHER OPERATING GRANTS	91,393	99,761	200,000	200,000	200,000	200,000
	MISCELLANEOUS REVENUE						
360.01-00	MISCELLANEOUS	477	588	1,000	1,000	1,000	1,000
360.02-00	TRAVEL EXPENSE REIMB.	-	3,860	-	-	-	-
361.00-00	INTEREST EARNINGS	<u>117,100</u>	<u>155,532</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
	TOTAL MISCELLANEOUS REVENUE	117,577	159,980	101,000	101,000	101,000	101,000
	OTHER SOURCES						
392.21-00	MENTAL HEALTH FUND	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
	TOTAL OTHER SOURCES	-	-	100,000	100,000	100,000	100,000
	PUBLIC HEALTH FUND 005						
	TOTAL RESOURCES	<u><u>6,101,117</u></u>	<u><u>6,407,618</u></u>	<u><u>7,042,910</u></u>	<u><u>6,447,424</u></u>	<u><u>6,447,424</u></u>	<u><u>6,447,424</u></u>

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
1100 PUBLIC HEALTH DEPARTMENT							
PERSONNEL SERVICES							
441.10-01	REGULAR	1,485,621	1,484,952	2,118,250	2,187,550	1,864,409	1,888,695
441.10-02	EXTRA HELP	7,200	7,200	10,000	10,000	10,000	10,000
441.10-03	OVERTIME	-	-	1,000	1,000	1,000	1,000
441.10-07	OTHER COMPENSATION	6,250	1,470	12,750	12,750	12,750	12,750
441.15-01	FICA	111,771	111,815	163,862	169,163	144,444	146,305
441.15-02	PERS	418,365	446,992	684,724	707,452	606,147	613,760
441.15-03	INSURANCE BENEFITS	368,875	379,709	686,036	692,727	581,929	595,527
441.15-04	WORKERS' COMPENSATION	13,182	11,616	36,205	41,093	32,354	32,490
441.15-06	UNEMPLOYMENT	15,181	-	100,000	100,000	100,000	100,000
	TOTAL PERSONNEL SERVICES	2,426,445	2,443,754	3,812,827	3,921,735	3,353,033	3,400,527
	TOTAL FULL-TIME EQUIVALENT (FTE)	26.400	25.900	29.650	29.650	25.750	25.750
MATERIALS & SERVICES							
441.20-01	SUPPLIES	203,995	190,040	200,000	140,000	140,000	140,000
441.22-15	PERMITS/RENT	5,846	7,337	50,000	50,000	50,000	50,000
441.22-23	<\$5000 INFO TECHNOLOGY	8,778	15,776	10,000	10,000	10,000	10,000
441.22-27	<\$5000 EQUIPMENT	9,648	11,746	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	4,650	500	1,000	1,000	1,000	1,000
441.23-08	INSURANCE PREMIUMS	16,162	18,403	19,783	35,254	35,254	35,254
441.25-04	MEDICARE ADMIN CLAIMS	33,188	30,015	30,000	30,000	30,000	30,000
441.25-07	PUBLIC HEALTH-TITLE XIX	229,125	232,032	216,000	216,000	216,000	216,000
441.29-03	TELEPHONE	14,205	14,366	16,000	15,000	15,000	15,000
441.30-05	TRAINING & TRAVEL	39,439	44,505	50,000	50,000	50,000	50,000
441.30-18	MEETING EXPENSE	2,026	3,006	5,000	5,000	5,000	5,000
441.33-05	PUBLIC HEALTH GRANTS	69,528	48,298	100,000	200,000	200,000	200,000
441.35-06	SOFTWARE LICENSE/MAINT	24,658	10,616	16,700	14,700	14,700	14,700
441.36-01	CONTRACTED SERVICES	222,285	540,247	640,893	734,598	734,598	734,598
	TOTAL MATERIALS & SERVICES	883,533	1,166,887	1,465,376	1,611,552	1,611,552	1,611,552
CAPITAL OUTLAY							
441.60-01	EQUIPMENT	-	-	100,000	100,000	100,000	100,000
	TOTAL CAPITAL OUTLAY	-	-	100,000	100,000	100,000	100,000

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 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	-	-	1,056,437	714,137	1,282,839	1,235,345
699.99-98	UNAPPROPRIATED BALANCE	-	-	508,270	-	-	-
699.99-99	ENDING FUND BALANCE	2,791,139	2,796,977	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	2,791,139	2,796,977	1,564,707	714,137	1,282,839	1,235,345
	1100 HEALTH DIVISION TOTAL	6,101,117	6,407,618	7,042,910	6,447,424	6,447,424	6,447,424
	PUBLIC HEALTH FUND 005 FUND TOTAL	6,101,117	6,407,618	7,042,910	6,447,424	6,447,424	6,447,424

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
COMMUNITY DEVELOPMENT FUND 006							
301.00-00	BEGINNING BALANCE	753,221	812,663	875,000	700,000	700,000	700,000
322.01-04	PLANNING FEES	301,887	276,682	280,000	315,000	315,000	315,000
322.01-10	ELECTRICAL PERMITS	207,089	213,303	201,000	220,000	220,000	220,000
322.01-11	MANUFACTURED DWELL PERMIT	19,115	16,926	17,000	17,000	17,000	17,000
322.01-12	PLUMBING PERMITS	124,422	142,579	122,000	132,000	132,000	132,000
322.01-13	STRUCTURAL PERMITS	938,148	730,893	700,000	730,000	730,000	730,000
322.01-14	COMMUNITY DEVELOPMENT	67,557	68,314	65,000	40,000	40,000	40,000
322.01-15	CODE ENFORCEMENT FEES	-	-	-	13,000	13,000	13,000
331.01-04	DLCD-TECHNICAL ASSISTANCE	15,000	-	5,000	-	-	-
334.01-10	DLCD-GRANT YOUNG MEMORIAL	5,000	-	5,000	-	-	-
337.01-02	LOCAL GOVERN. GRANTS	-	-	30,000	106,000	106,000	106,000
341.13-00	SERVICES TO COUNTY DEPTS.	1,600	135,000	137,260	162,260	162,260	162,260
341.14-00	SERVICES TO OUTSIDE	71,912	-	5,000	26,184	26,184	26,184
353.00-00	FINES: CODE ENFORCEMENT	2,707	8,239	8,000	5,000	5,000	5,000
360.01-00	MISCELLANEOUS	762	3,930	400	400	400	400
361.00-00	INTEREST EARNINGS	32,424	37,120	26,600	26,600	26,600	26,600
COMMUNITY DEVELOPMENT FUND 006 TOTAL RESOURCES		<u>2,540,844</u>	<u>2,445,649</u>	<u>2,477,260</u>	<u>2,493,444</u>	<u>2,493,444</u>	<u>2,493,444</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
1500 PLANNING DEPARTMENT							
PERSONNEL SERVICES							
419.10-01	REGULAR	193,494	182,066	200,847	230,614	230,614	230,614
419.15-01	FICA	14,240	13,350	15,364	17,643	17,643	17,643
419.15-02	PERS	55,885	49,539	64,919	74,461	74,461	74,461
419.15-03	INSURANCE BENEFITS	63,715	48,137	77,580	77,783	77,783	77,783
419.15-04	WORKERS' COMPENSATION	389	397	1,851	2,180	2,180	2,180
	TOTAL PERSONNEL SERVICES	327,723	293,489	360,561	402,681	402,681	402,681
	TOTAL FULL-TIME EQUIVALENT (FTE)	5.300	5.300	3.300	3.150	3.150	3.150
MATERIALS & SERVICES							
419.20-01	SUPPLIES	1,689	1,597	2,600	2,600	2,600	2,600
419.22-02	TELE, POSTAGE, COPIES & ETC	5,918	4,362	7,500	7,500	7,500	7,500
419.22-23	<\$5000 INFO TECHNOLOGY	-	3,071	-	-	-	-
419.23-08	INSURANCE PREMIUMS	2,952	3,736	4,017	3,767	3,767	3,767
419.30-05	TRAINING & TRAVEL	3,163	585	5,000	5,000	5,000	5,000
419.31-13	NOTICES & REPORTS	1,647	1,084	2,300	2,300	2,300	2,300
419.35-06	SOFTWARE LICENSE/MAINT	3,686	3,793	5,488	10,488	10,488	10,488
419.36-01	CONTRACTED SERVICES	45,088	55,452	65,984	58,721	58,721	58,721
	TOTAL MATERIALS & SERVICES	64,143	73,680	92,889	90,376	90,376	90,376
1500 PLANNING DEPARTMENT TOTAL		391,866	367,169	453,450	493,057	493,057	493,057

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
PLANNING DEPARTMENT							
1501 BUILDING CODES DIVISION							
PERSONNEL SERVICES							
419.10-01	REGULAR	603,528	669,775	846,770	901,346	901,346	901,346
419.10-03	OVERTIME	-	-	25,000	10,000	10,000	10,000
419.10-07	OTHER COMPENSATION	-	-	-	1,000	1,000	1,000
419.15-01	FICA	44,906	49,456	66,691	69,796	69,796	69,796
419.15-02	PERS	162,491	198,127	285,492	297,240	297,240	297,240
419.15-03	INSURANCE BENEFITS	123,317	136,562	251,930	263,621	263,621	263,621
419.15-04	WORKERS' COMPENSATION	5,360	6,346	16,951	19,076	19,076	19,076
	TOTAL PERSONNEL SERVICES	939,602	1,060,266	1,492,834	1,562,079	1,562,079	1,562,079
	TOTAL FULL-TIME EQUIVALENT (FTE)	8.300	8.300	10.450	10.550	10.550	10.550
MATERIALS & SERVICES							
419.20-01	SUPPLIES	1,096	2,283	3,100	3,100	3,100	3,100
419.22-02	TELE, POSTAGE, COPIES & ETC	6,920	6,390	7,500	7,500	7,500	7,500
419.22-15	PERMITS/RENT	3,600	3,600	3,600	-	-	-
419.22-23	<\$5000 INFO TECHNOLOGY	2,121	969	-	-	-	-
419.23-08	INSURANCE PREMIUMS	6,286	7,305	7,853	13,663	13,663	13,663
419.30-05	TRAINING & TRAVEL	5,364	4,946	7,500	7,500	7,500	7,500
419.32-13	VEHICLE EXPENSE	13,443	13,445	20,000	20,000	20,000	20,000
419.35-06	SOFTWARE LICENSE/MAINT	2,604	2,018	4,464	20,312	20,312	20,312
419.36-01	CONTRACTED SERVICES	185,973	57,139	164,950	143,607	143,607	143,607
	TOTAL MATERIALS & SERVICES	227,407	98,095	218,967	215,682	215,682	215,682
CAPITAL OUTLAY							
419.60-01	EQUIPMENT	-	48,070	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	48,070	-	-	-	-
1501 BUILDING CODES DIVISION TOTAL		1,167,009	1,206,431	1,711,801	1,777,761	1,777,761	1,777,761

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
PLANNING DEPARTMENT							
1502 CODE COMPLIANCE DIVISION							
PERSONNEL SERVICES							
419.10-01	REGULAR	94,573	100,516	97,966	102,934	102,934	102,934
419.10-07	OTHER COMPENSATION	-	-	-	250	250	250
419.15-01	FICA	6,640	7,077	7,494	7,893	7,893	7,893
419.15-02	PERS	29,451	31,261	31,690	33,457	33,457	33,457
419.15-03	INSURANCE BENEFITS	34,072	35,212	34,141	35,349	35,349	35,349
419.15-04	WORKERS' COMPENSATION	743	824	2,928	3,335	3,335	3,335
	TOTAL PERSONNEL SERVICES	165,479	174,890	174,219	183,218	183,218	183,218
	TOTAL FULL-TIME EQUIVALENT (FTE)	1.400	1.400	1.300	1.300	1.300	1.300
MATERIALS & SERVICES							
419.20-01	SUPPLIES	229	555	500	500	500	500
419.22-02	TELE, POSTAGE, COPIES & ETC	1,514	1,951	2,000	2,000	2,000	2,000
419.23-08	INSURANCE PREMIUMS	758	1,338	1,440	1,885	1,885	1,885
419.30-05	TRANING & TRAVEL	-	1,238	3,500	3,500	3,500	3,500
419.31-13	NOTICES & REPORT	-	-	5,000	5,000	5,000	5,000
419.32-13	VEHICLE EXPENSE	1,212	727	2,500	2,500	2,500	2,500
419.35-06	SOFTWARE LICENSE/MAINT	-	-	265	265	265	265
419.36-01	CONTRACTED SERVICES	116	215	4,444	7,608	7,608	7,608
	TOTAL MATERIALS & SERVICES	3,829	6,024	19,649	23,258	23,258	23,258
1502 CODE COMPLIANCE DIVISION TOTAL		169,308	180,914	193,868	206,476	206,476	206,476

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
PLANNING DEPARTMENT							
1599 COMMUNITY DEVELOPMENT MISC							
	CONTINGENCIES & UNAPPRO.						
699.99-96	OPERATING CONTINGENCY	-	-	118,141	16,150	16,150	16,150
699.99-99	ENDING FUND BALANCE	<u>812,661</u>	<u>691,135</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL CONTINGENCIES & UNAPPRO.	812,661	691,135	118,141	16,150	16,150	16,150
1599 COMMUNITY DVLP MISC TOTAL		<u>812,661</u>	<u>691,135</u>	<u>118,141</u>	<u>16,150</u>	<u>16,150</u>	<u>16,150</u>
COMMUNITY DEVELOPMENT FUND 006							
FUND TOTAL		<u>2,540,844</u>	<u>2,445,649</u>	<u>2,477,260</u>	<u>2,493,444</u>	<u>2,493,444</u>	<u>2,493,444</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
LAW LIBRARY FUND 008							
301.00-00	BEGINNING BALANCE	421,540	482,807	495,190	574,626	574,626	574,626
351.00-00	FINES: STATE COURTS	84,730	84,730	90,000	90,000	90,000	90,000
360.01-00	MISCELLANEOUS	-	2,014	-	-	-	-
361.00-00	INTEREST EARNINGS	<u>17,963</u>	<u>26,871</u>	<u>8,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
LAW LIBRARY FUND 008							
TOTAL RESOURCES		<u><u>524,233</u></u>	<u><u>596,422</u></u>	<u><u>593,190</u></u>	<u><u>684,626</u></u>	<u><u>684,626</u></u>	<u><u>684,626</u></u>

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
COUNTY COUNSEL DEPARTMENT							
5001 LAW LIBRARY DIVISION							
	PERSONNEL SERVICES						
412.10-01	REGULAR	-	6,862	7,887	8,270	8,270	8,270
412.15-01	FICA	-	504	603	633	633	633
412.15-02	PERS	-	2,076	2,473	2,593	2,593	2,593
412.15-03	INSURANCE BENEFITS	-	2,473	2,571	2,671	2,671	2,671
412.15-04	WORKERS' COMPENSATION	-	9	28	31	31	31
	TOTAL PERSONNEL SERVICES	-	11,924	13,562	14,198	14,198	14,198
	TOTAL FULL-TIME EQUIVALENT (FTE)	-	0.100	0.100	0.100	0.100	0.100
	MATERIALS & SERVICES						
412.22-01	OTHER EXPENSE	1,672	2,894	440,454	510,281	510,281	510,281
412.22-23	<\$5000 INFO TECHNOLOGY	-	13	5,000	5,000	5,000	5,000
412.22-27	<\$5000 EQUIPMENT	4,708	1,765	5,000	5,000	5,000	5,000
412.23-08	INSURANCE PREMIUMS	8	74	85	124	124	124
412.30-04	BOOKS & SUBSCRIPTIONS	21,710	20,835	40,000	40,000	40,000	40,000
	TOTAL MATERIALS & SERVICES	28,098	25,581	490,539	560,405	560,405	560,405
	TRANSFERS & OTHER						
412.90-01	GENERAL FUND	13,529	12,326	13,202	12,998	12,998	12,998
	TOTAL TRANSFERS & OTHER	13,529	12,326	13,202	12,998	12,998	12,998

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
	CONTINGENCIES & UNAPPRO.						
699.99-96	OPERATING CONTINGENCY	-	-	75,887	97,025	97,025	97,025
699.99-99	ENDING FUND BALANCE	<u>482,806</u>	<u>546,591</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL CONTINGENCIES & UNAPPRO.	<u>482,806</u>	<u>546,591</u>	<u>75,887</u>	<u>97,025</u>	<u>97,025</u>	<u>97,025</u>
	5001 LAW LIBRARY DIV. TOTAL	<u>524,433</u>	<u>596,422</u>	<u>593,190</u>	<u>684,626</u>	<u>684,626</u>	<u>684,626</u>
	LAW LIBRARY FUND 008 FUND TOTAL	<u>524,233</u>	<u>596,422</u>	<u>593,190</u>	<u>684,626</u>	<u>684,626</u>	<u>684,626</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
COUNTY PARKS FUND 010							
301.00-00	BEGINNING BALANCE	1,380,931	1,716,635	1,200,000	1,200,000	1,200,000	1,200,000
322.03-04	PARK FEES	1,855,425	1,964,261	1,800,000	1,800,000	1,800,000	1,810,000
334.07-01	ODOT-R.V. REGISTRATION	399,830	397,716	398,000	400,000	400,000	400,000
334.07-10	SMB-BOAT RAMP MAINT (MAP)	46,000	46,000	46,000	51,500	51,500	54,962
334.07-21	OSPR-LAVERNE	-	32,038	-	-	-	-
334.07-23	OSPR-RILEY RANCH	156,918	100,234	327,062	166,828	166,828	166,828
337.07-07	CHARLESTON RV PARK (MERCH)	250	250	-	-	-	-
360.01-00	MISCELLANEOUS	6,609	2,735	5,000	5,000	5,000	5,000
361.00-00	INTEREST EARNINGS	85,329	126,495	78,000	100,000	100,000	100,000
362.00-00	RENTS & ROYALIES	(811)	1,566	3,000	3,000	3,000	3,000
391.01-01	FIXED ASSETS	11,604	1,500	-	-	-	-
COUNTY PARKS FUND TOTAL RESOURCES		3,942,085	4,389,430	3,857,062	3,726,328	3,726,328	3,739,790

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
1800 PARKS DEPARTMENT							
PERSONNEL SERVICES							
452.10-01	REGULAR	576,989	645,020	730,209	795,814	795,814	804,118
452.10-03	OVERTIME	-	-	-	-	10,000	10,000
452.10-07	OTHER COMPENSATION	2,000	2,250	2,250	2,500	2,500	2,500
452.15-01	FICA	42,464	47,532	56,032	61,071	61,836	62,471
452.15-02	PERS	176,186	201,244	242,189	263,765	267,954	270,557
452.15-03	INSURANCE BENEFITS	217,940	234,770	303,116	292,723	292,723	292,785
452.15-04	WORKERS' COMPENSATION	12,959	14,409	27,927	32,955	33,435	33,833
452.15-06	UNEMPLOYMENT	2,074	-	-	-	-	-
	TOTAL PERSONNEL SERVICES	1,030,612	1,145,225	1,361,723	1,448,828	1,464,262	1,476,264
	TOTAL FULL-TIME EQUIVALENT (FTE)	11.900	11.650	12.650	13.000	13.000	13.000
MATERIALS & SERVICES							
452.20-01	SUPPLIES	73,054	70,749	88,000	88,000	88,000	88,000
452.21-01	MINOR REPAIR & IMPROVE.	88,478	81,686	90,000	90,000	90,000	90,000
452.22-13	FIRE PATROL ASSESSMENTS	2,408	2,774	3,000	3,000	3,000	3,000
452.22-15	PERMITS/RENT	23,407	23,925	32,000	26,953	26,953	26,953
452.22-23	<\$5000 INFO TECHNOLOGY	7,780	8,173	18,000	18,000	18,000	18,000
452.22-25	TOURISM & PROMOTION	65,980	66,675	84,000	90,000	90,000	90,000
452.22-27	<\$5000 EQUIPMENT	3,210	4,561	10,000	10,000	10,000	10,000
452.23-08	INSURANCE PREMIUMS	39,301	45,293	48,771	57,786	57,786	57,786
452.29-02	UTILITIES	301,400	337,951	385,000	385,000	385,000	385,000
452.29-03	TELEPHONE	15,968	17,664	22,000	22,000	22,000	22,000
452.30-05	TRAINING & TRAVEL	2,229	1,270	5,000	5,000	5,000	5,000
452.32-13	VEHICLE EXPENSE	69,172	83,904	98,000	98,000	98,000	98,000
452.33-50	BOAT RAMP MAINT. (SMB/MAP)	10,340	9,695	10,458	15,958	15,958	15,958
452.36-01	CONTRACTED SERVICES	262,449	292,113	373,558	372,134	372,134	372,134
	TOTAL MATERIALS & SERVICES	965,176	1,046,433	1,267,787	1,281,831	1,281,831	1,281,831

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
	CAPITAL OUTLAY						
452.60-01	EQUIPMENT	69,729	38,000	164,750	142,000	142,000	142,000
452.60-11	MAJOR REPAIR & IMPROVE.	83,258	378,174	375,000	363,000	323,000	323,000
452.60-14	CONSTRUCT & ACQUISITION	50,086	21,178	320,468	-	-	-
	TOTAL CAPITAL OUTLAY	203,073	437,352	860,218	505,000	465,000	465,000
	DEBT SERVICE						
452.80-23	EXCAVATOR	21,133	21,133	-	-	-	-
452.80-50	VEHICLE LEASES	5,457	5,334	-	-	-	-
	TOTAL DEBT SERVICE	26,590	26,467	-	-	-	-
	TRANSFERS & OTHER						
452.90-01	GENERAL FUND	-	100,000	100,000	150,000	200,000	200,000
	TOTAL TRANSFERS & OTHER	-	100,000	100,000	150,000	200,000	200,000
	CONTINGENCIES & UNAPPRO.						
699.99-96	OPERATING CONTINGENCY	-	-	267,334	340,669	315,235	316,695
699.99-99	ENDING FUND BALANCE	1,716,634	1,633,953	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	1,716,634	1,633,953	267,334	340,669	315,235	316,695
	1800 PARKS DEPARTMENT TOTAL	3,942,085	4,389,430	3,857,062	3,726,328	3,726,328	3,739,790
	COUNTY PARKS FUND 010						
	FUND TOTAL	3,942,085	4,389,430	3,857,062	3,726,328	3,726,328	3,739,790

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
COMMUNITY JUSTICE FUND 011							
301.00-00	BEGINNING BALANCE	1,768,416	1,723,435	1,724,392	1,591,886	1,591,886	1,591,886
322.02-01	COMMUNITY CORRECTION FEES	12,082	5,794	5,000	5,000	5,000	5,000
334.02-01	JUSTICE REINVESTMENT (HB3194)	435,274	435,274	413,472	405,592	405,592	405,592
334.02-06	ODC-COMMUNITY CORRECTIONS	1,852,905	2,167,720	2,310,292	1,863,030	1,863,030	1,863,030
334.02-07	OYA GRANT	-	-	139,208	139,208	139,208	139,208
334.02-19	ODC-MEASURE 57	124,446	124,446	129,093	129,238	129,238	129,238
334.02-23	OYA-FLEX CONTRACT	-	-	4,500	4,500	4,500	4,500
334.02-25	JUVENILE CRIME PREVENTION	-	-	42,600	42,600	42,600	42,600
334.02-34	OYA-EXPUNCTION CONTRACT	-	-	11,000	5,000	5,000	5,000
334.02-35	ODC-TREATEMENT TRANSITION	7,973	4,586	7,726	7,726	7,726	7,726
334.02-37	ODC-SVDO	1,007	-	-	-	-	-
342.01-04	WORK FOR OUTSIDE AGENCIES	-	-	500	-	-	-
351.01-00	FINES: ALCOHOL & DRUG ASSMT	51,216	51,216	100	100	53,118	53,118
360.01-00	MISCELLANEOUS	5	10	-	-	-	-
361.00-00	INTEREST EARNINGS	70,657	108,759	60,000	60,000	60,000	60,000
392.01-00	GENERAL FUND	-	-	515,361	453,959	437,758	437,758
COMMUNITY JUSTICE FUND 011 TOTAL RESOURCES		4,323,981	4,621,240	5,363,244	4,707,839	4,744,656	4,744,656

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
1200 JUVENILE DEPARTMENT							
PERSONNEL SERVICES							
423.10-01	REGULAR	-	-	239,409	239,046	239,046	239,046
423.10-03	OVERTIME	-	-	4,000	4,000	4,000	4,000
423.10-05	SHIFT DIFFRNTL/ON CALL	-	-	24,000	24,000	24,000	24,000
423.10-07	OTHER COMPENSATION	-	-	2,000	2,000	2,000	2,000
423.15-01	FICA	-	-	20,611	20,582	20,582	20,582
423.15-02	PERS	-	-	92,417	92,468	92,468	92,468
423.15-03	INSURANCE BENEFITS	-	-	68,834	70,099	70,099	70,099
423.15-04	WORKERS' COMPENSATION	-	-	8,958	10,189	10,189	10,189
	TOTAL PERSONNEL SERVICES	-	-	460,229	462,384	462,384	462,384
	TOTAL FULL-TIME EQUIVALENT (FTE)	-	-	4.000	4.000	4.000	4.000
MATERIALS & SERVICES							
423.20-01	SUPPLIES	-	-	3,200	3,200	3,200	3,200
423.22-01	OTHER EXPENSE	-	-	1,500	1,500	1,500	1,500
423.22-23	<\$5000 INFO TECHNOLOGY	-	-	6,500	6,500	6,500	6,500
423.23-08	INSURANCE PREMIUMS	-	-	6,846	5,978	5,978	5,978
423.29-03	TELEPHONE	-	-	4,200	3,000	3,000	3,000
423.30-05	TRAINING & TRAVEL	-	-	10,000	10,000	10,000	10,000
423.32-13	VEHICLE EXPENSE	-	-	10,000	10,000	10,000	10,000
423.35-06	SOFTWARE LICENSE/MAINT	-	-	2,200	2,200	2,200	2,200
423.36-01	CONTRACTED SERVICES	-	-	208,494	210,057	210,057	210,057
	TOTAL MATERIALS & SERVICES	-	-	252,940	252,435	252,435	252,435
1200 JUVENILE DEPARTMENT TOTAL		-	-	713,169	714,819	714,819	714,819

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
2400 COMM. CORRECTIONS DEPT.							
PERSONNEL SERVICES							
423.10-01	REGULAR	1,094,263	1,185,406	1,337,777	1,200,375	1,200,375	1,200,375
423.10-07	OTHER COMPENSATION	-	-	15,000	15,000	15,000	15,000
423.15-01	FICA	82,535	89,746	103,490	92,977	92,977	92,977
423.15-02	PERS	404,754	442,675	517,680	458,083	458,083	458,083
423.15-03	INSURANCE BENEFITS	361,381	372,663	494,660	414,686	414,686	414,686
423.15-04	WORKERS' COMPENSATION	22,200	21,488	47,524	48,237	48,237	48,237
423.15-06	UNEMPLOYMENT	-	-	90,695	90,694	90,694	90,694
	TOTAL PERSONNEL SERVICES	1,965,133	2,111,978	2,606,826	2,320,052	2,320,052	2,320,052
	TOTAL FULL-TIME EQUIVALENT (FTE)	18.000	18.000	17.750	13.750	13.750	13.750
MATERIALS & SERVICES							
423.22-15	PERMITS/RENT	71,432	71,503	73,731	86,868	86,868	86,868
423.22-23	<\$5000 INFO TECHNOLOGY	8,996	14,989	16,000	10,600	10,600	10,600
423.22-27	<\$5000 EQUIPMENT	10,168	3,028	7,600	8,500	8,500	8,500
423.23-07	ADMINISTRATIVE	81,305	95,311	95,120	96,902	96,902	96,902
423.23-08	INSURANCE PREMIUMS	15,144	17,118	17,923	24,728	24,728	24,728
423.27-06	SEX OFFENDER	36,825	36,605	40,000	40,000	40,000	40,000
423.27-09	SUBSIDY	7,793	9,561	7,726	7,726	7,726	7,726
423.27-12	SUPERVISED HOUSING	94,380	102,960	113,100	113,100	113,100	113,100
423.30-08	TRAINING	20,864	22,714	25,344	25,350	25,350	25,350
423.36-01	CONTRACTED SERVICES	211,957	217,806	255,607	211,299	211,299	211,299
	TOTAL MATERIALS & SERVICES	558,864	591,595	652,151	625,073	625,073	625,073
CAPITAL OUTLAY							
423.60-01	EQUIPMENT	40,954	82,407	90,000	45,000	45,000	45,000
	TOTAL CAPITAL OUTLAY	40,954	82,407	90,000	45,000	45,000	45,000
TRANFERS & OTHER							
423.90-01	GENERAL FUND	35,595	35,595	-	-	-	-
	TOTAL TRANSFER & OTHER	35,595	35,595	-	-	-	-

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
	CONTINGENCIES & UNAPPRO.						
699.99-99	ENDING FUND BALANCE	<u>1,723,435</u>	<u>1,799,665</u>	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	<u>1,723,435</u>	<u>1,799,665</u>	-	-	-	-
	2400 COMM. CORRECTIONS DEPT. TOTAL	<u>4,323,981</u>	<u>4,621,240</u>	<u>3,348,977</u>	<u>2,990,125</u>	<u>2,990,125</u>	<u>2,990,125</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
2499 COMMUNITY JUSTICE MISC. DEPT.							
	TRANFERS & OTHER						
423.90-01	GENERAL FUND	-	-	50	50	20,716	20,716
	TOTAL TRANSFER & OTHER	-	-	50	50	20,716	20,716
	CONTINGENCIES & UNAPPRO.						
699.99-96	OPERATING CONTINGENCY	-	-	697,511	706,176	706,176	706,176
699.99-99	ENDING FUND BALANCE	-	-	603,537	296,669	312,820	312,820
	TOTAL CONTINGENCIES & UNAPPRO.	-	-	1,301,048	1,002,845	1,018,996	1,018,996
2400 COMM. JUSTICE MISC. DEPT. TOTAL		-	-	1,301,098	1,002,895	1,039,712	1,039,712
COMMUNITY JUSTICE FUND 011							
FUND TOTAL		4,323,981	4,621,240	5,363,244	4,707,839	4,744,656	4,744,656

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
CRIME VICTIM ASST FUND 014							
301.00-00	BEGINNING BALANCE	74,893	21,649	11,000	20,000	20,000	20,000
331.06-12	DOJ-CRIME VICTIM ASSIST	113,612	137,014	110,671	138,339	138,339	138,339
334.06-12	CRIME VICTIM CFAA GRANT	52,585	50,480	45,432	50,480	50,480	50,480
361.00-00	INTEREST EARNINGS	1,121	1,156	1,000	1,000	1,000	1,000
392.01-00	GENERAL FUND	<u>132,163</u>	<u>164,390</u>	<u>120,358</u>	<u>69,094</u>	<u>69,094</u>	<u>83,725</u>
CRIME VICTIM ASST FUND 014 TOTAL RESOURCES		<u>374,374</u>	<u>374,689</u>	<u>288,461</u>	<u>278,913</u>	<u>278,913</u>	<u>293,544</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
DISTRICT ATTORNEY'S DEPARTMENT							
7001 CRIME VICTIM ASST DIVISION							
PERSONNEL SERVICES							
412.10-01	REGULAR	168,228	180,811	131,670	126,438	126,438	136,890
412.15-01	FICA	12,188	13,127	10,073	9,672	9,672	10,471
412.15-02	PERS	54,282	58,333	44,086	39,638	39,638	42,915
412.15-03	INSURANCE BENEFITS	71,673	73,841	50,522	52,427	52,427	52,505
412.15-04	WORKERS' COMPENSATION	351	344	330	346	346	371
	TOTAL PERSONNEL SERVICES	306,722	326,456	236,681	228,521	228,521	243,152
	TOTAL FULL-TIME EQUIVALENT (FTE)	3.450	3.450	2.450	2.450	2.450	2.450
MATERIALS & SERVICES							
412.20-01	SUPPLIES	688	278	1,500	1,000	1,000	1,000
412.22-01	OTHER EXPENSE	2,980	3,412	3,000	4,000	4,000	4,000
412.23-08	INSURANCE PREMIUMS	1,980	2,380	2,559	2,872	2,872	2,872
412.30-05	TRAINING & TRAVEL	14,001	3,296	2,891	5,000	5,000	5,000
412.35-06	SOFTWARE LICENSE/MAINT	2,200	2,200	2,900	2,900	2,900	2,900
412.36-01	CONTRACTED SERVICES	24,156	19,257	23,930	19,620	19,620	19,620
	TOTAL MATERIALS & SERVICES	46,005	30,823	36,780	35,392	35,392	35,392
CONTINGENCIES & UNAPPRO.							
699.99-98	UNAPPROPRIATED BALANCE	-	-	15,000	15,000	15,000	15,000
699.99-99	ENDING FUND BALANCE	21,647	17,410	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	21,647	17,410	15,000	15,000	15,000	15,000
	7001 CRIME VICTIM ASST TOTAL	374,374	374,689	288,461	278,913	278,913	293,544
CRIME VICTIM ASST FUND 014							
FUND TOTAL		374,374	374,689	288,461	278,913	278,913	293,544

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
SCINT FUND 019							
301.00-00	BEGINNING BALANCE	158,447	64,721	220,355	160,607	160,607	160,607
331.02-39	DOJ-EQUITABLE SHARING PRG	-	15,204	-	160,000	160,000	160,000
334.02-36	CJC-ILLEGAL MJ MARKET ENF	-	582,906	-	229,586	229,586	229,586
337.01-02	LOCAL GOVERN. GRANTS	10,313	-	-	-	-	-
352.00-00	FORFEITS	148	27,198	39,153	481,000	481,000	481,000
352.01-00	FEDERAL	-	-	45,000	-	-	-
360.01-00	MISCELLANEOUS	-	26,074	15,000	-	-	-
361.00-00	INTEREST EARNINGS	2,975	11,750	2,500	4,000	4,000	4,000
367.00-00	DONATIONS	56,100	-	-	1,000	1,000	1,000
391.01-01	FIXED ASSETS	-	1,575	-	50,000	50,000	50,000
SCINT FUND 019 TOTAL RESOURCES		227,983	729,428	322,008	1,086,193	1,086,193	1,086,193

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
SHERIFF'S DEPARTMENT							
1607 SCINT DIVISION							
PERSONNEL SERVICES							
421.10-01	REGULAR	9,432	82,174	85,083	109,804	109,804	109,804
421.10-03	OVERTIME	8,612	21,768	53,250	53,250	53,250	53,250
421.10-04	HOLIDAY PAY	-	-	-	2,000	2,000	2,000
421.10-07	OTHER COMPENSATION	-	180	180	180	180	180
421.15-01	FICA	1,366	7,799	10,597	12,641	12,641	12,641
421.15-02	PERS	6,290	35,328	52,160	61,876	61,876	61,876
421.15-03	INSURANCE BENEFITS	2,250	18,140	19,033	23,474	23,474	23,474
421.15-04	WORKERS' COMPENSATION	439	1,605	2,752	4,026	4,026	4,026
	TOTAL PERSONNEL SERVICES	28,389	166,994	223,055	267,251	267,251	267,251
	TOTAL FULL-TIME EQUIVALENT (FTE)	0.350	0.900	0.900	1.110	1.110	1.110
MATERIALS & SERVICES							
421.20-01	SUPPLIES	5,838	7,457	18,657	25,515	25,515	25,515
421.21-14	EQUIPMENT REPAIR & MAINTENANCE	2,187	16,459	10,000	15,126	15,126	15,126
421.22-20	INVESTIGATIONS	6,529	6,849	5,000	17,024	17,024	17,024
421.22-27	<\$5000 EQUIPMENT	14,224	11,804	1,000	50,000	50,000	50,000
421.23-08	INSURANCE PREMIUMS	1,572	2,396	2,577	5,119	5,119	5,119
421.29-02	UTILITIES	2,664	5,516	5,235	6,017	6,017	6,017
421.30-05	TRAINING & TRAVEL	26,088	31,051	28,750	26,090	26,090	26,090
421.35-06	SOFTWARE LICENSE/MAINT	5,540	29,813	23,757	8,227	8,227	8,227
421.36-01	CONTRACTED SERVICES	9,981	7,159	3,977	7,361	7,361	7,361
	TOTAL MATERIALS & SERVICES	74,623	118,504	98,953	160,479	160,479	160,479
CAPITAL OUTLAY							
421.60-01	EQUIPMENT	60,249	199,174	-	150,000	150,000	150,000
	TOTAL CAPITAL OUTLAY	60,249	199,174	-	150,000	150,000	150,000

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
	CONTINGENCIES & UNAPPRO.						
699.99-96	OPERATING CONTINGENCY	-	-	-	162,929	162,929	162,929
699.99-98	UNAPPROPRIATED BALANCE	-	-	-	345,534	345,534	345,534
699.99-99	ENDING FUND BALANCE	<u>64,722</u>	<u>244,756</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL CONTINGENCIES & UNAPPRO.	64,722	244,756	-	508,463	508,463	508,463
	1607 SCINT DIVISION TOTAL	<u>227,983</u>	<u>729,428</u>	<u>322,008</u>	<u>1,086,193</u>	<u>1,086,193</u>	<u>1,086,193</u>
	SCINT FUND 019						
	FUND TOTAL	<u>227,983</u>	<u>729,428</u>	<u>322,008</u>	<u>1,086,193</u>	<u>1,086,193</u>	<u>1,086,193</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
HEALTH & WELLNESS FUND 021							
	WORKING CAPITAL						
301.00-00	BEGINNING BALANCE	11,554,396	11,075,386	11,225,386	10,157,248	10,157,247	10,157,247
	TOTAL WORKING CAPITAL	11,554,396	11,075,386	11,225,386	10,157,248	10,157,247	10,157,247
	LICENSES, FEES & PERMITS						
322.05-02	MENTAL HEALTH FEES	3,839,200	3,139,415	3,200,000	3,325,428	3,325,428	3,325,428
	TOTAL LICENSES, FEES & PERMITS	3,839,200	3,139,415	3,200,000	3,325,428	3,325,428	3,325,428
	FEDERAL OPERATING GRANTS						
331.01-10	USDT-CORONAVIRUS RECOVERY	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	111,949	111,949	-	-	-	-
	TOTAL FEDERAL OPERATING GRANTS	310,418	187,823	75,874	75,874	75,874	75,874
	STATE OPERATING GRANTS						
334.05-02	STATE SUPPORT	4,216,687	5,267,021	6,613,765	6,465,433	6,465,433	6,465,433
334.05-15	ALCOHOL & DRUG TAX	59,232	49,569	55,000	42,000	42,000	42,000
334.05-18	OREGON HEALTH PLAN	7,468,219	7,458,095	7,236,000	5,580,821	5,580,821	5,580,821
	TOTAL STATE OPERATING GRANTS	11,744,138	12,774,685	13,904,765	12,088,254	12,088,254	12,088,254
	OTHER OPERATING GRANTS						
337.05-05	MENTAL HEATH GRANTS	11,644	1,467	5,000	5,000	5,000	5,000
	TOTAL OTHER OPERATING GRANTS	11,644	1,467	5,000	5,000	5,000	5,000

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
CHARGES FOR SERVICES							
341.13-00	SERVICES TO COUNTY DEPTS.	3,090	303,376	350,000	350,000	350,000	350,000
345.01-00	WORK FOR OUTSIDE AGENCIES	385,846	319,077	400,000	400,000	400,000	400,000
	CHARGES FOR SERVICES TOTAL	388,936	622,453	750,000	750,000	750,000	750,000
MISCELLANEOUS REVENUE							
360.01-00	MISCELLANEOUS	4,015	20,764	5,000	1,000	1,000	1,000
360.03-00	INSURANCE PROCEEDS	4,515	20,671	-	-	-	-
361.00-00	INTEREST EARNINGS	497,805	685,106	500,000	600,000	600,000	600,000
362.00-00	RENTS & ROYALTIES	15,311	10,835	11,040	11,412	11,412	11,412
367.00-00	DONATIONS	1,383	-	-	-	-	-
	MISCELLANEOUS REVENUE TOTAL	523,029	737,376	516,040	612,412	612,412	612,412
OTHER SOURCES							
392.24-00	PUBLIC HEALTH FUND	-	-	100,000	100,000	100,000	100,000
	TOTAL OTHER SOURCES	-	-	100,000	100,000	100,000	100,000
HEALTH & WELLNESS FUND 021							
TOTAL RESOURCES		<u>28,371,761</u>	<u>28,538,605</u>	<u>29,777,065</u>	<u>27,114,216</u>	<u>27,114,215</u>	<u>27,114,215</u>

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
HEALTH & WELLNESS DEPARTMENT							
1300 LOCAL ADMINISTRATION DIVISION							
PERSONNEL SERVICES							
441.10-01	REGULAR	1,113,936	1,342,293	1,607,607	1,683,040	1,685,472	1,653,566
441.10-03	OVERTIME	-	288	2,000	2,000	2,000	2,000
441.10-07	OTHER COMPENSATION	3,000	2,967	750	750	750	750
441.15-01	FICA	82,664	99,820	123,191	128,961	129,148	126,707
441.15-02	PERS	305,966	378,381	506,691	530,373	531,135	521,132
441.15-03	INSURANCE BENEFITS	280,735	342,376	563,866	551,322	551,339	537,725
441.15-04	WORKERS' COMPENSATION	3,738	4,103	9,135	10,486	10,498	10,323
441.15-06	UNEMPLOYMENT	1,811	2,281	100,000	100,000	100,000	100,000
	TOTAL PERSONNEL SERVICES	1,791,850	2,172,509	2,913,240	3,006,932	3,010,342	2,952,203
	TOTAL FULL-TIME EQUIVALENT (FTE)	21.400	24.700	24.700	24.700	24.700	24.200
MATERIALS & SERVICES							
441.20-01	SUPPLIES	112,588	110,128	125,000	100,000	88,500	88,500
441.21-01	MINOR REPAIR & MAINTENANCE	20,275	49,975	45,000	45,000	45,000	45,000
441.22-15	PERMITS/RENT	24,053	74,997	45,000	15,500	15,500	15,500
441.22-23	<\$5000 INFO TECHNOLOGY	53,589	91,674	92,000	80,000	98,550	98,550
441.22-27	<\$5000 EQUIPMENT	37,333	28,305	20,000	20,000	20,000	20,000
441.22-40	POSTAGE	4,572	3,638	6,000	5,000	5,000	5,000
441.23-08	INSURANCE PREMIUMS	49,966	50,398	53,731	68,040	68,040	68,040
411.25-04	MEDICARE ADMIN CLAIMS	27,439	43,454	30,000	30,000	30,000	30,000
441.29-02	UTILITIES	47,535	51,139	58,500	58,500	58,500	58,500
441.29-03	TELEPHONE	39,086	48,582	50,800	50,800	50,800	50,800
441.30-05	TRAINING & TRAVEL	4,801	15,143	20,000	20,000	20,000	20,000
441.30-18	MEETING EXPENSE	2,328	375	5,000	5,000	5,000	5,000
441.32-13	VEHICLE EXPENSE	55,655	66,169	70,000	70,000	70,000	70,000
441.35-06	SOFTWARE LICENSE/MAINT	105,381	177,742	182,827	152,925	152,925	152,925
441.36-01	CONTRACTED SERVICES	571,828	386,315	598,846	465,088	465,088	465,088
	TOTAL MATERIALS & SERVICES	1,156,429	1,198,034	1,402,704	1,185,853	1,192,903	1,192,903

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
	CAPITAL OUTLAY						
441.60-01	EQUIPMENT	28,001	7,494	-	-	-	-
441.60-14	CONSTRUCT & ACQUISITION	<u>9,787</u>	<u>37,926</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL CAPITAL OUTLAY	37,788	45,420	-	-	-	-
	DEBT SERVICE						
441.80-50	VEHICLE LEASES	<u>125,183</u>	<u>50,295</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL DEBT SERVICES	125,183	50,295	-	-	-	-
1300	LOCAL ADMIN DIVISION TOTAL	<u>3,111,250</u>	<u>3,466,258</u>	<u>4,315,944</u>	<u>4,192,785</u>	<u>4,203,245</u>	<u>4,145,106</u>

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
HEALTH & WELLNESS DEPARTMENT							
1302 BEHAVIORAL HEALTH DIVISION							
PERSONNEL SERVICES							
444.10-01	REGULAR	5,110,099	5,526,474	7,123,016	7,356,049	7,308,745	7,629,067
444.10-02	EXTRA HELP	49,125	48,175	50,000	50,000	50,000	50,000
444.10-03	OVERTIME	23,054	42,979	65,000	65,000	65,000	65,000
444.10-07	OTHER COMPENSATION	120,713	204,716	151,000	151,000	151,000	151,000
444.15-01	FICA	396,296	435,242	565,257	583,092	579,473	603,976
444.15-02	PERS	1,446,998	1,435,763	2,276,492	2,343,615	2,328,785	2,429,206
444.15-03	INSURANCE BENEFITS	1,037,751	1,155,854	1,940,288	2,006,620	1,995,255	2,130,539
444.15-04	WORKERS' COMPENSATION	20,562	19,342	36,477	41,118	40,852	42,612
444.15-06	UNEMPLOYMENT	-	31,696	300,000	300,000	300,000	300,000
	TOTAL PERSONNEL SERVICES	8,204,598	8,900,241	12,507,530	12,896,494	12,819,110	13,401,400
	TOTAL FULL-TIME EQUIVALENT (FTE)	87.949	86.882	86.882	86.882	86.882	90.882
MATERIALS & SERVICES							
444.20-01	SUPPLIES	21,601	28,072	50,000	40,000	38,000	38,000
444.20-19	SUPPLIES: CLIENT	243,296	190,081	225,000	225,000	238,500	238,500
444.21-01	MINOR REPAIR & MAINT	-	-	-	5,000	5,000	5,000
444.22-15	PERMITS/RENT	-	-	61,297	61,296	61,296	61,296
444.22-23	<\$5000 INFO TECH	-	-	20,000	20,000	20,000	20,000
444.22-27	<\$5000 EQUIPMENT	-	66,266	10,000	10,000	10,000	10,000
444.22-40	POSTAGE	993	120	2,000	1,000	1,000	1,000
444.23-08	INSURANCE PREMIUMS	81,125	110,021	118,273	128,173	128,173	128,173
444.26-04	CONSULT. & DIRECT SVS	360	-	10,000	-	-	-
444.26-06	A&D INTENSIVE OUTPATIENT	164,821	163,134	164,000	164,000	164,000	164,000
444.28-03	CHEMICAL DEPND OUTPATIENT	47,328	47,328	50,000	47,328	47,328	47,328
444.28-08	EXTENDED CARE FACILITY	924,646	1,106,653	1,009,000	1,080,000	1,080,000	1,080,000
444.29-03	TELEPHONE	46,486	41,088	64,800	45,000	45,000	45,000
444.30-05	TRAINING & TRAVEL	54,694	42,489	57,500	55,000	55,000	55,000
444.30-18	MEETING EXPENSE	13,629	15,462	25,000	20,000	20,000	20,000
444.32-13	VEHICLE EXPENSE	2,306	1,531	2,000	2,000	2,000	2,000

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
	MATERIALS & SERVICES CONT'D						
444.35-06	SOFTWARE LICENSE/MAINT	68,373	79,765	87,700	89,400	89,400	89,400
444.36-01	CONTRACTED SERVICES	<u>3,110,867</u>	<u>3,045,892</u>	<u>5,502,923</u>	<u>5,309,739</u>	<u>5,309,739</u>	<u>5,309,739</u>
	TOTAL MATERIALS & SERVICES	4,780,525	4,937,902	7,459,493	7,302,936	7,314,436	7,314,436
	1302 BEHAVIORAL HEALTH DIV TOTAL	<u>12,985,123</u>	<u>13,838,143</u>	<u>19,967,023</u>	<u>20,199,430</u>	<u>20,133,546</u>	<u>20,715,836</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
HEALTH & WELLNESS DEPARTMENT							
9900 MISCELLANEOUS DIVISION							
	TRANSFERS & OTHER						
441.90-05	PUBLIC HEALTH FUND	-	-	100,000	100,000	100,000	100,000
441.90-21	HEALTH & WELLNESS RESERVE	<u>1,200,000</u>	-	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
	TOTAL TRANSFERS & OTHER	1,200,000	-	300,000	300,000	300,000	300,000
	CONTINGENCIES & UNAPPRO.						
699.99-96	OPERATING CONTINGENCY	-	-	4,466,560	2,422,001	2,477,424	1,953,273
699.99-98	UNAPPROPRIATED BALANCE	-	-	727,538	-	-	-
699.99-99	ENDING FUND BALANCE	<u>11,075,388</u>	<u>11,234,204</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL CONTINGENCIES & UNAPPRO.	11,075,388	11,234,204	5,194,098	2,422,001	2,477,424	1,953,273
9900 MISCELLANEOUS DIVISION TOTAL		<u>12,275,388</u>	<u>11,234,204</u>	<u>5,494,098</u>	<u>2,722,001</u>	<u>2,777,424</u>	<u>2,253,273</u>
HEALTH & WELLNESS FUND 021							
FUND TOTAL		<u>28,371,761</u>	<u>28,538,605</u>	<u>29,777,065</u>	<u>27,114,216</u>	<u>27,114,215</u>	<u>27,114,215</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
ECONOMIC DEVELOPMENT 023							
301.00-00	BEGINNING BALANCE	641,151	778,910	300,000	371,000	371,000	371,000
322.01-08	GIS/PLAT FEE	7,040	13,023	6,500	7,000	7,000	7,000
335.04-00	GAMBLING REVENUE	285,705	284,336	250,000	275,000	275,000	275,000
337.01-02	LOCAL GOVERN. GRANTS	50,000	-	-	-	-	-
361.00-00	INTEREST EARNINGS	26,204	31,461	10,000	15,000	15,000	15,000
367.00-00	DONATIONS	555	-	-	-	-	-
ECONOMIC DEVELOPMENT FUND 023							
TOTAL RESOURCES		<u>1,010,655</u>	<u>1,107,730</u>	<u>566,500</u>	<u>668,000</u>	<u>668,000</u>	<u>668,000</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
BOARD OF COMMISSIONERS DEPARTMENT							
4001 ECONOMIC DEVELOPMENT DIVISION							
	MATERIALS & SERVICES						
465.22-01	OTHER EXPENSE	8,836	5,127	10,000	10,000	10,000	10,000
465.30-05	TRAVEL & TRAINING	16,748	19,354	30,000	30,000	30,000	30,000
465.30-11	NAT'L ASSOC. OF OREGON COUNTIES	1,261	1,299	1,500	1,500	1,500	1,500
465.30-13	ASSOC. OF OREGON COUNTIES	35,080	36,156	40,000	40,000	40,000	40,000
465.30-15	O & C ASSOC.	51,739	33,529	53,000	40,000	40,000	40,000
465.30-16	SO. COAST DVLPMNT COUNCIL	12,000	12,000	12,000	12,000	12,000	12,000
465.33-04	GIS PROJECT	-	-	81,500	93,000	93,000	93,000
465.34-20	ECONOMIC IMPROVEMENT PROJECTS	35,052	37,698	240,500	368,500	368,500	368,500
465.36-01	CONTRACTED SERVICES	71,028	60,758	73,000	73,000	73,000	73,000
	TOTAL MATERIALS & SERVICES	231,744	205,921	541,500	668,000	668,000	668,000
	CAPITAL OUTLAY						
465.60-14	CONSTRUCT & ACQUISITION	-	434,502	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	434,502	-	-	-	-
	TRANSFERS & OTHER						
465.90-01	GENERAL FUND	-	-	25,000	-	-	-
	TOTAL TRANSFERS & OTHER	-	-	25,000	-	-	-
	CONTINGENCIES & UNAPPRO.						
699.99-99	ENDING FUND BALANCE	778,911	467,307	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	778,911	467,307	-	-	-	-
4001 ECONOMIC DEVELOPMENT TOTAL		1,010,655	1,107,730	566,500	668,000	668,000	668,000
ECONOMIC DEVELOPMENT FUND 023							
FUND TOTAL		1,010,655	1,107,730	566,500	668,000	668,000	668,000

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
BANDON DUNES ASSESSMENT FUND 024							
301.00-00	BEGINNING BALANCE	1,378	-	-	-	-	-
355.20-01	PUB SAFETY/TOURISM PROMO	1,984,401	2,172,266	2,300,000	2,300,000	2,300,000	2,300,000
361.00-00	INTEREST EARNINGS	<u>1,005</u>	<u>1,364</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
BANDON DUNES ASSESSMENT FUND 024							
TOTAL RESOURCES		<u>1,986,784</u>	<u>2,173,630</u>	<u>2,301,000</u>	<u>2,301,000</u>	<u>2,301,000</u>	<u>2,301,000</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
BOARD OF COMMISSIONERS DEPARTMENT							
4008 BANDON DUNES ASMT DIVISION							
	TRANSFERS & OTHER						
495.90-01	GENERAL FUND	1,391,463	1,521,950	1,611,000	1,611,000	1,611,000	1,611,000
495.95-05	COOS CTY TOURISM WORKGRP	<u>595,321</u>	<u>651,680</u>	<u>690,000</u>	<u>690,000</u>	<u>690,000</u>	<u>690,000</u>
	TOTAL TRANSFERS & OTHER	1,986,784	2,173,630	2,301,000	2,301,000	2,301,000	2,301,000
	4008 BANDON DUNES ASMT TOTAL	<u>1,986,784</u>	<u>2,173,630</u>	<u>2,301,000</u>	<u>2,301,000</u>	<u>2,301,000</u>	<u>2,301,000</u>
BANDON DUNES ASSESSMENT FUND 024							
FUND TOTAL		<u>1,986,784</u>	<u>2,173,630</u>	<u>2,301,000</u>	<u>2,301,000</u>	<u>2,301,000</u>	<u>2,301,000</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
RADIO COMMUNICATION SYS FUND 025							
301.00-00	BEGINNING BALANCE	381,339	522,937	832,206	983,410	983,410	983,410
311.01-10	CURRENT YEAR TAXES	1,256,217	1,279,136	-	-	-	-
311.01-12	PRIOR YEARS TAXES	31,467	28,707	15,000	-	-	-
319.00-00	PENALTY/INT ON DELIQ TAX	(23,445)	6,115	500	-	-	-
331.02-11	DOJ-COPS	-	219,195	-	-	-	-
341.13-00	SERVICES TO COUNTY DEPTS	-	24,156	15,000	15,000	15,000	15,000
361.00-00	INTEREST EARNINGS	36,063	56,366	5,000	5,000	5,000	5,000
RADIO COMMUNICATION SYS FUND 025 TOTAL RESOURCES		1,681,641	2,136,612	867,706	1,003,410	1,003,410	1,003,410

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
SHERIFF'S DEPARTMENT							
1625 RADIO COMMUNICATION SYSTEM DIVISION							
	MATERIALS & SERVICES						
421.21-01	MINOR REPAIR & MAINT	39,138	40,878	712,370	205,010	205,010	205,010
421.22-27	<\$5000 EQUIPMENT	108,119	-	150,000	150,000	150,000	150,000
421.23-08	INSURANCE PREMIUMS	7	626	674	2,466	2,466	2,466
421.36-01	CONTRACTED SERVICES	73,292	19,213	4,662	250,332	250,332	250,332
	TOTAL MATERIALS & SERVICES	220,556	60,717	867,706	607,808	607,808	607,808
	CAPITAL OUTLAY						
421.60-09	COMMUNICATION EQUIPMENT	20,399	192,374	-	395,602	395,602	395,602
	TOTAL CAPITAL OUTLAY	20,399	192,374	-	395,602	395,602	395,602
	DEBT SERVICE						
421.80-25	RADIO COMMUNICATION SYSTEM	917,748	917,748	-	-	-	-
	TOTAL DEBT SERVICE	917,748	917,748	-	-	-	-
	CONTINGENCIES & UNAPPRO.						
699.99-99	ENDING FUND BALANCE	522,938	965,773	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	522,938	965,773	-	-	-	-
	1625 RADIO COMM SYSTEM TOTAL	1,681,641	2,136,612	867,706	1,003,410	1,003,410	1,003,410
RADIO COMMUNICATION SYS FUND 025							
FUND TOTAL		1,681,641	2,136,612	867,706	1,003,410	1,003,410	1,003,410

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
CHARLESTON TLT 026							
301.00-00	BEGINNING BALANCE	-	28,663	50,000	32,000	32,000	32,000
318.25-01	CHARESTON TLT	506,984	533,582	550,000	550,000	550,000	550,000
361.00-00	INTEREST EARNINGS	<u>785</u>	<u>2,007</u>	<u>1,000</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
CHARLESTON TLT 026 TOTAL RESOURCES		<u>507,769</u>	<u>564,252</u>	<u>601,000</u>	<u>583,500</u>	<u>583,500</u>	<u>583,500</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
FINANCE & TAX/TREASURER DEPT.							
2127 CHARLESTON TLT DIVISION							
	MATERIALS & SERVICES						
419.36-01	CONTRACTED SERVICES	-	-	51,000	33,500	33,500	33,500
	TOTAL MATERIALS & SERVICES	-	-	51,000	33,500	33,500	33,500
	TRANSFERS & OTHER						
419.90-01	GENERAL FUND	124,608	159,459	165,000	165,000	220,000	165,000
419.95-01	CHARLESTON VISITOR CENTER	157,435	165,683	170,500	170,500	146,300	170,500
419.95-02	COOS BAY - NORTH BEND VCB	197,063	208,440	214,500	214,500	183,700	214,500
	TOTAL TRANSFERS & OTHER	479,106	533,582	550,000	550,000	550,000	550,000
	CONTINGENCIES & UNAPPRO.						
699.99-99	ENDING FUND BALANCE	28,663	30,670	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	28,663	30,670	-	-	-	-
2127 CHARLESTON TLT TOTAL		507,769	564,252	601,000	583,500	583,500	583,500
CHARLESTON TLT 026 FUND TOTAL		507,769	564,252	601,000	583,500	583,500	583,500

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
OPIOID SETTLEMENT 027							
301.00-00	BEGINNING BALANCE	309,689	1,000,633	1,050,000	1,100,000	1,100,000	1,100,000
360.08-00	OPIOID SETTLEMENT PROCEEDS	666,825	282,763	300,000	300,000	300,000	300,000
361.00-00	INTEREST EARNINGS	<u>24,119</u>	<u>59,187</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
OPIOID SETTLEMENT 027 TOTAL RESOURCES		<u>1,000,633</u>	<u>1,342,583</u>	<u>1,370,000</u>	<u>1,420,000</u>	<u>1,420,000</u>	<u>1,420,000</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 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	-	5,486	1,295,000	1,410,000	1,323,000	1,323,000
	TOTAL MATERIALS & SERVICES	-	5,486	1,305,000	1,420,000	1,333,000	1,333,000
	TRANSFERS & OTHER						
441.90-01	GENERAL FUND	-	-	65,000	-	87,000	87,000
	TOTAL TRANSFERS & OTHER	-	-	65,000	-	87,000	87,000
	CONTINGENCIES & UNAPPRO.						
699.99-99	ENDING FUND BALANCE	1,000,633	1,337,097	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	1,000,633	1,337,097	-	-	-	-
9927 OPIOID SETTLEMENT DIVISION TOTAL		1,000,633	1,342,583	1,370,000	1,420,000	1,420,000	1,420,000
OPIOID SETTLEMENT 027 FUND TOTAL		1,000,633	1,342,583	1,370,000	1,420,000	1,420,000	1,420,000

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
PL 110-343 TITLE III 101							
301.00-00	BEGINNING BALANCE	50,708	65,198	75,000	90,000	90,000	90,000
332.12-00	PL 112-141 TITLE III	207,999	7,057	265,070	106,013	106,013	106,013
361.00-00	INTEREST EARNINGS	<u>14,490</u>	<u>16,903</u>	<u>10,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
PL 110-343 TITLE III 101 TOTAL RESOURCES		<u>273,197</u>	<u>89,158</u>	<u>350,070</u>	<u>204,013</u>	<u>204,013</u>	<u>204,013</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
MISCELLANEOUS DEPARTMENT							
9918 HR1424/PL110-343 DIVISION							
	MATERIALS & SERVICES						
411.33-15	SEARCH, RESCUE & EMERG SVS	<u>113</u>	<u>7,057</u>	<u>50,070</u>	<u>54,013</u>	<u>54,013</u>	<u>54,013</u>
	TOTAL MATERIALS & SERVICES	<u>113</u>	<u>7,057</u>	<u>50,070</u>	<u>54,013</u>	<u>54,013</u>	<u>54,013</u>
	CAPITAL OUTLAY						
411.60-01	EQUIPMENT	<u>207,887</u>	<u>-</u>	<u>300,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
	TOTAL CAPITAL OUTLAY	<u>207,887</u>	<u>-</u>	<u>300,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
	CONTINGENCIES & UNAPPRO.						
699.99-99	ENDING FUND BALANCE	<u>65,197</u>	<u>82,101</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL CONTINGENCIES & UNAPPRO.	<u>65,197</u>	<u>82,101</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	9918 HR1424/PL110-343 TOTAL	<u>273,197</u>	<u>89,158</u>	<u>350,070</u>	<u>204,013</u>	<u>204,013</u>	<u>204,013</u>
PL 110-343 TITLE III 101							
FUND TOTAL		<u>273,197</u>	<u>89,158</u>	<u>350,070</u>	<u>204,013</u>	<u>204,013</u>	<u>204,013</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
COUNTY FOREST FUND 103							
301.00-00	BEGINNING BALANCE	10,611,540	12,402,340	11,758,817	11,995,139	11,995,139	11,995,139
331.07-06	DOT-RECREATIONAL TRAILS	22,702	-	300,000	280,000	280,000	280,000
334.07-47	OPRD-ATV GRANT	57,168	79,826	61,450	-	-	-
337.01-02	LOCAL GOVERN. GRANTS	-	40,000	-	-	-	-
360.01-00	MISCELLANEOUS	3,749	1,500	-	-	-	-
361.00-00	INTEREST EARNINGS	399,720	506,969	200,000	220,000	220,000	220,000
362.00-00	RENTS & ROYALTIES	5,450,797	3,103,895	2,655,322	2,505,819	2,505,819	2,505,819
391.01-01	FIXED ASSETS	-	405	-	-	-	-
392.43-00	COUNTY FOREST RESERVE	-	1,506,013	-	-	-	-
COUNTY FOREST FUND 103 TOTAL RESOURCES		16,545,676	17,640,948	14,975,589	15,000,958	15,000,958	15,000,958

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
9000 FORESTRY DEPARTMENT							
PERSONNEL SERVICES							
461.10-01	REGULAR	311,426	301,701	310,548	323,132	323,132	323,132
461.10-02	EXTRA HELP	2,125	-	-	-	-	-
461.10-03	OVERTIME	6,514	9,672	20,000	10,000	10,000	10,000
461.10-07	OTHER COMPENSATION	500	500	500	500	500	500
461.15-01	FICA	24,109	23,417	25,324	25,523	25,523	25,523
461.15-02	PERS	92,236	98,736	112,636	112,528	112,528	112,528
461.15-03	INSURANCE BENEFITS	58,237	60,555	82,415	85,491	85,491	85,491
461.15-04	WORKERS' COMPENSATION	6,914	7,363	14,427	15,737	15,737	15,737
	TOTAL PERSONNEL SERVICES	502,061	501,944	565,850	572,911	572,911	572,911
	TOTAL FULL-TIME EQUIVALENT (FTE)	5.000	4.000	4.000	4.000	4.000	4.000
MATERIALS & SERVICES							
461.20-01	SUPPLIES	17,742	20,328	20,000	20,000	20,000	20,000
461.20-07	SUPPLIES: ROCK	9,154	3,520	15,000	15,000	15,000	15,000
461.22-02	TELE, POSTAGE, COPIES & ETC	3,578	3,890	4,800	4,800	4,800	4,800
461.22-13	FIRE PATROL ASSESSMENTS	100,614	118,158	126,100	134,400	134,400	134,400
461.22-15	PERMITS/RENT	30,623	32,721	42,000	46,000	46,000	46,000
461.22-23	<\$5000 INFO TECHNOLOGY	500	3,828	5,000	6,700	6,700	6,700
461.22-27	<\$5000 EQUIPMENT	6,768	1,933	-	4,000	4,000	4,000
461.23-08	INSURANCE PREMIUMS	5,363	6,501	6,989	7,763	7,763	7,763
461.30-05	TRAINING & TRAVEL	624	620	1,500	1,500	1,500	1,500
461.31-13	NOTICES & REPORTS	3,112	4,292	5,500	5,500	5,500	5,500
461.32-13	VEHICLE EXPENSE	16,741	16,367	25,000	25,000	25,000	25,000
461.34-11	USDA WILDLIFE SERVICES	7,047	7,177	7,930	7,197	7,197	7,197
461.36-01	CONTRACTED SERVICES	53,912	127,076	122,948	107,157	107,157	107,157
461.36-21	REFORESTATION	305,466	274,681	472,890	458,700	458,700	458,700
	TOTAL MATERIALS & SERVICES	561,244	621,092	855,657	843,717	843,717	843,717

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
	CAPITAL OUTLAY						
461.60-01	EQUIPMENT	56,017	-	20,000	-	-	-
461.60-14	CONSTRUCT & ACQUISITION	2,310	192,079	300,000	280,000	280,000	280,000
461.60-19	PATH & TRAIL CONSTRUCTION	57,168	79,826	61,450	-	-	-
	TOTAL CAPITAL OUTLAY	115,495	271,905	381,450	280,000	280,000	280,000
	TRANSFERS & OTHER						
461.90-01	GENERAL FUND	2,964,537	4,870,232	4,091,865	3,509,069	4,141,278	3,966,327
	TOTAL TRANSFERS & OTHER	2,964,537	4,870,232	4,091,865	3,509,069	4,141,278	3,966,327
	CONTINGENCIES & UNAPPRO.						
699.99-96	OPERATING CONTINGENCY	-	-	2,246,338	2,250,143	2,250,143	2,250,143
699.99-98	UNAPPROPRIATED BALANCE	-	-	6,834,429	7,545,118	6,912,909	7,087,860
699.99-99	ENDING FUND BALANCE	12,402,339	11,375,775	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	12,402,339	11,375,775	9,080,767	9,795,261	9,163,052	9,338,003
	9000 FORESTRY TOTAL	16,545,676	17,640,948	14,975,589	15,000,958	15,000,958	15,000,958
	COUNTY FOREST FUND 103 FUND TOTAL	16,545,676	17,640,948	14,975,589	15,000,958	15,000,958	15,000,958

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
ADMINISTRATIVE GRANT FUND 105							
301.00-00	BEGINNING BALANCE	139,312	180,356	188,804	172,291	172,291	172,291
331.06-03	HUD-COMMUNITY BLOCK GRANT	29,735	-	-	-	1,500,000	1,500,000
331.08-03	BLM-SECURE RURAL/TITLE II	-	4,457	-	10,000	10,000	10,000
334.01-11	CJC-SPECIALTY COURT IMP	10,876	5,438	-	-	-	-
334.01-12	DAS-HOUSE BILL 4123	648,434	91,007	131,000	-	-	-
342.01-03	SHERIFF'S RESERVES	-	-	5,000	5,000	5,000	5,000
342.01-05	SEARCH AND RESCUE (SAR)	10,000	2,725	10,000	5,000	5,000	5,000
349.07-00	COST-SHARE/WEED CONTROL	5,256	7,327	12,000	10,000	10,000	10,000
360.01-00	MISCELLANEOUS	402	-	-	-	-	-
361.00-00	INTEREST EARNINGS	33,037	18,122	10,000	10,000	10,000	10,000
ADMINISTRATIVE GRANT FUND 105 TOTAL RESOURCES		877,052	309,432	356,804	212,291	1,712,291	1,712,291

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
MISCELLANEOUS DEPARTMENT							
9906 ADMINISTRATIVE GRANTS DIVISION							
MATERIALS & SERVICES							
480.22-01	OTHER EXPENSE	6,754	7,348	62,971	62,200	62,200	62,200
480.33-28	WEED BOARD	8,680	12,736	61,272	70,000	70,000	70,000
480.33-30	SHERIFF'S RESERVES	2,381	-	16,604	16,200	16,200	16,200
480.33-32	SEARCH & RESCUE (SAR)	300	9,460	21,352	16,600	16,600	16,600
480.33-58	COMMUNITY BLOCK GRNT (HUD)	29,735	-	-	-	-	-
480.33-68	COORD HOMELESS RESP SYS	648,845	90,997	131,000	-	-	-
480.33-69	SPECIALTY COURT	-	-	16,314	-	-	-
	TOTAL MATERIALS & SERVICES	696,695	120,541	309,513	165,000	165,000	165,000
CAPITAL OUTLAY							
480.60-01	EQUIPMENT	-	-	47,291	47,291	47,291	47,291
480.65-03	GREENACRES RFPD	-	-	-	-	1,500,000	1,500,000
	TOTAL CAPITAL OUTLAY	-	-	47,291	47,291	1,547,291	1,547,291
CONTINGENCIES & UNAPPRO.							
699.99-99	ENDING FUND BALANCE	180,357	188,891	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	180,357	188,891	-	-	-	-
9906 ADMINISTRATIVE GRANTS TOTAL		877,052	309,432	356,804	212,291	1,712,291	1,712,291
ADMINISTRATIVE GRANT FUND 105 FUND TOTAL		877,052	309,432	356,804	212,291	1,712,291	1,712,291

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
COUNTY SCHOOL FUND 106							
301.00-00	BEGINNING BALANCE	27	-	-	-	-	-
316.02-00	ELECTRIC CO-OP TAX	133,603	129,712	150,000	150,000	150,000	150,000
318.01-00	PRIVATE RAILCAR COMPANIES	166	-	-	-	-	-
332.09-00	FEDERAL FOREST RECEIPTS	14,893	14,037	50,000	50,000	50,000	50,000
361.00-00	INTEREST EARNINGS	<u>388</u>	<u>587</u>	<u>550</u>	<u>600</u>	<u>600</u>	<u>600</u>
COUNTY SCHOOL FUND 106 TOTAL RESOURCES		<u>149,077</u>	<u>144,336</u>	<u>200,550</u>	<u>200,600</u>	<u>200,600</u>	<u>200,600</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
MISCELLANEOUS DEPARTMENT							
9902 COUNTY SCHOOL FUND DIVISION							
	TRANSFERS & OTHER						
495.95-04	FOR SUPPORT OF SCHOOLS	<u>149,077</u>	<u>144,336</u>	<u>200,550</u>	<u>200,600</u>	<u>200,600</u>	<u>200,600</u>
	TOTAL TRANSFERS & OTHER	<u>149,077</u>	<u>144,336</u>	<u>200,550</u>	<u>200,600</u>	<u>200,600</u>	<u>200,600</u>
9902 COUNTY SCHOOL TOTAL		<u>149,077</u>	<u>144,336</u>	<u>200,550</u>	<u>200,600</u>	<u>200,600</u>	<u>200,600</u>
COUNTY SCHOOL FUND 106 FUND TOTAL		<u>149,077</u>	<u>144,336</u>	<u>200,550</u>	<u>200,600</u>	<u>200,600</u>	<u>200,600</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
NOTE: COOS COUNTY LIBRARY SERVICE DISTRICT WAS CREATED ON NOVEMBER 3, 1992							
LIBRARY DISTRICT FUND 107							
301.00-00	BEGINNING BALANCE	32,968	49,449	40,000	40,000	40,000	40,000
311.01-10	CURRENT YEAR TAXES	4,347,595	4,533,983	4,605,159	4,770,020	4,770,020	4,770,020
311.01-12	PRIOR YEARS' TAXES	123,431	110,800	100,000	100,000	100,000	100,000
318.04-00	FORECLOSED PROPERTY SALES	-	-	5,000	5,000	5,000	5,000
319.00-00	PENALTY/INT ON DELINQ TAX	19,551	22,498	20,000	20,000	20,000	20,000
361.00-00	INTEREST EARNINGS	13,353	18,186	15,000	10,000	10,000	10,000
LIBRARY DISTRICT FUND 107 TOTAL RESOURCES		4,536,898	4,734,916	4,785,159	4,945,020	4,945,020	4,945,020

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
MISCELLANEOUS DEPARTMENT							
9907 LIBRARY SERVICE DIVISION							
	MATERIALS & SERVICES						
455.23-07	ADMINISTRATIVE	14,398	12,230	15,000	25,000	25,000	25,000
455.36-01	CONTRACTED SERVICES	<u>4,473,051</u>	<u>4,678,685</u>	<u>4,770,159</u>	<u>4,920,020</u>	<u>4,920,020</u>	<u>4,920,020</u>
	TOTAL MATERIALS & SERVICES	<u>4,487,449</u>	<u>4,690,915</u>	<u>4,785,159</u>	<u>4,945,020</u>	<u>4,945,020</u>	<u>4,945,020</u>
CONTINGENCIES & UNAPPRO.							
699.99-99	ENDING FUND BALANCE	<u>49,449</u>	<u>44,001</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL CONTINGENCIES & UNAPPRO.	<u>49,449</u>	<u>44,001</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
9907 LIBRARY SERVICE TOTAL		<u>4,536,898</u>	<u>4,734,916</u>	<u>4,785,159</u>	<u>4,945,020</u>	<u>4,945,020</u>	<u>4,945,020</u>
LIBRARY DISTRICT FUND 107							
FUND TOTAL		<u>4,536,898</u>	<u>4,734,916</u>	<u>4,785,159</u>	<u>4,945,020</u>	<u>4,945,020</u>	<u>4,945,020</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
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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	412,372	475,993	450,000	460,000	460,000	460,000
311.01-10	CURRENT YEAR TAXES	529,980	552,670	561,035	581,119	581,119	581,119
311.01-12	PRIOR YEARS' TAXES	15,054	13,508	10,000	10,000	10,000	10,000
319.00-00	PENALTY/INT ON DELIQ TAX	2,384	2,743	1,500	1,500	1,500	1,500
361.00-00	INTEREST EARNINGS	21,288	28,402	10,000	15,000	15,000	15,000

**4-H & EXTENSION DISTRICT FUND 108
TOTAL RESOURCES**

981,078	1,073,316	1,032,535	1,067,619	1,067,619	1,067,619
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COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
MISCELLANEOUS DEPARTMENT							
9912 4-H & EXTENSION SERVICE DIVISION							
MATERIALS & SERVICES							
495.21-01	MINOR REPAIR & MAINT	-	-	10,000	10,000	10,000	10,000
495.23-07	ADMINISTRATIVE	25,708	26,318	30,000	30,000	30,000	30,000
495.36-01	CONTRACTED SERVICES	479,377	458,228	577,100	559,300	559,300	559,300
	TOTAL MATERIALS & SERVICES	505,085	484,546	617,100	599,300	599,300	599,300
CAPITAL OUTLAY							
495.60-11	MAJOR REPAIR & IMPROVE.	-	-	100,000	20,000	20,000	20,000
	TOTAL CAPITAL OUTLAY	-	-	100,000	20,000	20,000	20,000
CONTINGENCIES & UNAPPRO.							
699.99-96	OPERATING CONTINGENCY	-	-	154,880	160,143	160,143	160,143
699.99-98	UNAPPROPRIATED BALANCE	-	-	160,555	288,176	288,176	288,176
699.99-99	ENDING FUND BALANCE	475,993	588,770	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	475,993	588,770	315,435	448,319	448,319	448,319
9912 4-H & EXTENSION TOTAL		981,078	1,073,316	1,032,535	1,067,619	1,067,619	1,067,619
4-H & EXTENSION DISTRICT FUND 108							
FUND TOTAL		981,078	1,073,316	1,032,535	1,067,619	1,067,619	1,067,619

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
FOOT PATH/BICYCLE TRAILS 110							
301.00-00	BEGINNING BALANCE	833,822	931,602	1,000,000	1,100,000	1,100,000	1,100,000
335.05-00	MOTOR VEHICLE FUEL TAXES	64,766	66,933	65,000	65,000	65,000	65,000
361.00-00	INTEREST EARNINGS	<u>33,014</u>	<u>49,041</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
FOOT PATH/BICYCLE TRAILS 110 TOTAL RESOURCES		<u>931,602</u>	<u>1,047,576</u>	<u>1,090,000</u>	<u>1,190,000</u>	<u>1,190,000</u>	<u>1,190,000</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
MISCELLANEOUS DEPARTMENT							
9903 FOOT PATH/BICYCLE TRAILS DIVISION							
	MATERIALS & SERVICES						
431.22-01	OTHER EXPENSE	-	-	30,000	50,000	50,000	50,000
	TOTAL MATERIALS & SERVICES	-	-	30,000	50,000	50,000	50,000
	CAPITAL OUTLAY						
431.60-19	PATH & TRAIL CONSTRUCTION	-	-	1,060,000	1,140,000	1,140,000	1,140,000
	TOTAL CAPITAL OUTLAY	-	-	1,060,000	1,140,000	1,140,000	1,140,000
	CONTINGENCIES & UNAPPRO.						
699.99-99	ENDING FUND BALANCE	931,602	1,047,576	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	931,602	1,047,576	-	-	-	-
	9903 FOOT PATH/BICYCLE TRLS. TOTAL	931,602	1,047,576	1,090,000	1,190,000	1,190,000	1,190,000
FOOT PATH/BICYCLE TRAILS 110							
FUND TOTAL		931,602	1,047,576	1,090,000	1,190,000	1,190,000	1,190,000

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
COOS FAMILY MEDIATION 115							
301.00-00	BEGINNING BALANCE	264,193	268,240	272,340	266,907	266,907	266,907
334.06-10	FAMILY LAW MEDIATION	100	-	-	100	100	100
361.00-00	INTEREST EARNINGS	<u>9,987</u>	<u>13,731</u>	<u>2,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
COOS FAMILY MEDIATION 115 TOTAL RESOURCES		<u>274,280</u>	<u>281,971</u>	<u>274,340</u>	<u>277,007</u>	<u>277,007</u>	<u>277,007</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 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>6,040</u>	<u>3,165</u>	<u>272,340</u>	<u>275,007</u>	<u>275,007</u>	<u>275,007</u>
	TOTAL MATERIALS & SERVICES	6,040	3,165	274,340	277,007	277,007	277,007
CONTINGENCIES & UNAPPRO.							
699.99-99	ENDING FUND BALANCE	<u>268,240</u>	<u>278,806</u>	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	268,240	278,806	-	-	-	-
9913 COOS FAMILY MEDIATION TOTAL		<u>274,280</u>	<u>281,971</u>	<u>274,340</u>	<u>277,007</u>	<u>277,007</u>	<u>277,007</u>
COOS FAMILY MEDIATION 115 FUND TOTAL		<u>274,280</u>	<u>281,971</u>	<u>274,340</u>	<u>277,007</u>	<u>277,007</u>	<u>277,007</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
911/DISPATCH FUND 116							
301.00-00	BEGINNING BALANCE	252,463	425,656	5,000	-	-	-
334.02-13	911 TELEPHONE TAX	505,885	-	-	-	-	-
334.02-14	911 TAX (BANDON)	33,843	-	-	-	-	-
334.02-16	911 TAX (MYRTLE POINT)	23,240	-	-	-	-	-
334.02-17	911 TAX (POWERS)	7,081	-	-	-	-	-
334.02-30	911 TAX (NORTH BEND)	99,251	-	-	-	-	-
334.02-31	911 TAX (LAKESIDE)	17,993	-	-	-	-	-
341.13-00	SERVICES TO COUNTY DEPTS.	7,000	1,667	-	-	-	-
342.01-02	CONTRACTED DISPATCHING	252,014	63,810	-	-	-	-
360.01-00	MISCELLANEOUS	-	7,925	-	-	-	-
361.00-00	INTEREST EARNINGS	10,609	10,685	-	-	-	-
392.01-00	GENERAL FUND	775,200	546,945	-	-	-	-
911/DISPATCH FUND 116 TOTAL RESOURCES		1,984,579	1,056,688	5,000	-	-	-

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
SHERIFF'S DEPARTMENT							
1605 DISPATCH DIVISION							
PERSONNEL SERVICES							
421.10-01	REGULAR	319,140	101,624	-	-	-	-
421.10-03	OVERTIME	149,576	31,953	-	-	-	-
421.10-04	HOLIDAY	18,792	4,895	-	-	-	-
421.15-01	FICA	36,975	10,880	-	-	-	-
421.15-02	PERS	136,969	35,674	-	-	-	-
421.15-03	INSURANCE BENEFITS	102,414	29,584	-	-	-	-
421.15-04	WORKERS' COMPENSATION	799	396	-	-	-	-
421.15-06	UNEMPLOYMENT	153	-	-	-	-	-
	TOTAL PERSONNEL SERVICES	764,818	215,006	-	-	-	-
	TOTAL FULL-TIME EQUIVALENT (FTE)	7.010	7.010	-	-	-	-
MATERIALS & SERVICES							
421.22-01	OTHER EXPENSE	4,444	867	-	-	-	-
421.22-15	PERMITS/RENT	42,204	8,242	-	-	-	-
421.22-23	<\$5000 INFO TECHNOLOGY	2,046	1,209	-	-	-	-
421.22-27	<\$5000 EQUIPMENT	2,316	-	-	-	-	-
421.23-08	INSURANCE PREMIUMS	4,411	5,171	-	-	-	-
421.29.02	UTILITIES	8,556	9,989	-	-	-	-
421.29-03	TELEPHONE	3,321	992	-	-	-	-
421.30-05	TRAINING & TRAVEL	1,117	595	-	-	-	-
421.35-01	MAINTENANCE AGREEMENTS	1,820	817	-	-	-	-
421.35-06	SOFTWARE LICENSE/MAINT	8,544	5,818	-	-	-	-
421.36-01	CONTRACTED SERVICES	33,658	406,565	-	-	-	-
	TOTAL MATERIALS & SERVICES	112,437	440,265	-	-	-	-
1605 DISPATCH DIVISION TOTAL		877,255	655,271	-	-	-	-

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
SHERIFF'S DEPARTMENT							
1606 PSAP DIVISION							
PERSONNEL SERVICES							
421.10-01	REGULAR	208,892	62,286	-	-	-	-
421.10-03	OVERTIME	101,320	19,586	-	-	-	-
421.10-04	HOLIDAY	12,718	3,000	-	-	-	-
421.15-01	FICA	24,495	6,669	-	-	-	-
421.15-02	PERS	91,250	21,865	-	-	-	-
421.15-03	INSURANCE BENEFITS	66,022	18,132	-	-	-	-
421.15-04	WORKERS' COMPENSATION	517	242	-	-	-	-
421.15-06	UNEMPLOYMENT	94	-	-	-	-	-
	TOTAL PERSONNEL SERVICES	505,308	131,780	-	-	-	-
	TOTAL FULL-TIME EQUIVALENT (FTE)	4.990	4.990	-	-	-	-
MATERIALS & SERVICES							
421.22-01	OTHER EXPENSE	2,723	532	-	-	-	-
421.22-15	PERMITS/RENT	26,029	5,605	-	-	-	-
421.22-23	<\$5000 INFO TECHNOLOGY	1,254	741	-	-	-	-
421.22-27	<\$5000 EQUIPMENT	1,420	-	-	-	-	-
421.23-08	INSURANCE PREMIUMS	3,169	3,277	-	-	-	-
421.29.02	UTILITIES	5,244	6,143	-	-	-	-
421.29-03	TELEPHONE	1,970	608	-	-	-	-
421.30-05	TRAINING & TRAVEL	685	365	-	-	-	-
421.35-01	MAINTENANCE AGREEMENTS	1,116	501	-	-	-	-
421.35-06	SOFTWARE LICENSE/MAINT	5,338	3,667	-	-	-	-
421.36-01	CONTRACTED SERVICES	21,132	247,072	-	-	-	-
	TOTAL MATERIALS & SERVICES	70,080	268,511	-	-	-	-
1606 PSAP DIVISION TOTAL		575,388	400,291	-	-	-	-

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
SHERIFF'S DEPARTMENT							
9900 MISCELLANEOUS DIVISION							
	TRANSFERS & OTHER						
421.90-01	GENERAL FUND	-	-	5,000	-	-	-
421.90-27	DISPATCH EQUIP RESERVE	7,028	680	-	-	-	-
421.95-11	NB 911 TAX PASSTHROUGH	99,251	-	-	-	-	-
	TOTAL TRANSFERS & OTHER	106,279	680	5,000	-	-	-
	CONTINGENCIES & UNAPPRO.						
699.99-99	ENDING FUND BALANCE	425,657	446	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	425,657	446	-	-	-	-
9900 MISCELLANEOUS DIVISION TOTAL		531,936	1,126	5,000	-	-	-
911/DISPATCH FUND 116							
FUND TOTAL		1,984,579	1,056,688	5,000	-	-	-

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
COUNTY CLERK RECORDS 117							
301.00-00	BEGINNING BALANCE	120,937	128,032	118,000	125,000	125,000	125,000
322.01-01	CLERK FEES	9,815	14,665	9,500	12,000	12,000	12,000
322.01-07	CLERK LIEN RECORD FEE	4,885	5,220	3,500	4,000	4,000	4,000
361.00-00	INTEREST EARNINGS	<u>4,463</u>	<u>6,313</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
COUNTY CLERK RECORDS 117 TOTAL RESOURCES		<u>140,100</u>	<u>154,230</u>	<u>135,000</u>	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
CLERK'S DEPARTMENT							
6002 ORS205.320 DIVISION							
MATERIALS & SERVICES							
415.20-01	SUPPLIES	407	3,701	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	11,368	11,924	16,875	15,971	15,971	15,971
415.36-01	CONTRACTED SERVICES	201	317	20,310	10,400	10,400	10,400
	TOTAL MATERIALS & SERVICES	12,067	15,942	49,185	38,371	38,371	38,371
CAPITAL OUTLAY							
415.60-01	EQUIPMENT	-	-	20,000	20,000	20,000	20,000
	TOTAL CAPITAL OUTLAY	-	-	20,000	20,000	20,000	20,000
CONTINGENCIES & UNAPPRO.							
699.99-96	OPERATING CONTINGENCY	-	-	20,250	21,750	21,750	21,750
699.99-98	UNAPPROPRIATED BALANCE	-	-	45,565	64,879	64,879	64,879
699.99-99	ENDING FUND BALANCE	128,033	138,288	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	128,033	138,288	65,815	86,629	86,629	86,629
6002 ORS205.320 DIVISION TOTAL		140,100	154,230	135,000	145,000	145,000	145,000
COUNTY CLERK RECORDS 117							
FUND TOTAL		140,100	154,230	135,000	145,000	145,000	145,000

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
LAND CORNER PRESERVATION 118							
301.00-00	BEGINNING BALANCE	45,385	49,431	45,000	55,000	55,000	55,000
322.01-09	CORNER PRESERVATION FEES	71,991	76,000	40,000	95,000	95,000	95,000
361.00-00	INTEREST EARNINGS	<u>1,276</u>	<u>2,374</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
LAND CORNER PRESERVATION 118 TOTAL RESOURCES		<u>118,652</u>	<u>127,805</u>	<u>86,000</u>	<u>151,000</u>	<u>151,000</u>	<u>151,000</u>

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
SURVEYOR'S DEPARTMENT							
1901 LAND CORNER PRSV. DIVISION							
PERSONNEL SERVICES							
415.10-01	REGULAR	34,195	36,452	37,256	38,779	39,101	39,101
415.15-01	FICA	2,455	2,683	2,850	2,966	2,991	2,991
415.15-02	PERS	10,103	11,039	11,680	12,157	12,258	12,258
415.15-03	INSURANCE BENEFITS	9,671	10,584	13,227	13,694	13,696	13,696
415.15-04	WORKERS' COMPENSATION	439	347	592	679	680	680
	TOTAL PERSONNEL SERVICES	56,863	61,105	65,605	68,275	68,726	68,726
	TOTAL FULL-TIME EQUIVALENT (FTE)	1.200	0.650	0.650	0.650	0.650	0.650
MATERIALS & SERVICES							
415.22-01	OTHER EXPENSE	562	1,025	1,250	49,342	48,891	48,891
415.22-23	<\$5000 INFO TECHNOLOGY	2,180	-	-	-	-	-
415.23-08	INSURANCE PREMIUMS	1,319	1,066	1,146	1,241	1,241	1,241
415.30-05	TRAINING & TRAVEL	664	130	-	1,000	1,000	1,000
415.32-13	VEHICLE EXPENSE	2,416	1,757	2,756	5,000	5,000	5,000
415.36-01	CONTRACTED SERVICES	2,605	6,484	7,194	3,492	3,492	3,492
	TOTAL MATERIALS & SERVICES	9,746	10,462	12,346	60,075	59,624	59,624
DEBT SERVICE							
415.80-50	VEHICLE LEASES	2,612	2,504	-	-	-	-
	TOTAL DEBT SERVICE	2,612	2,504	-	-	-	-

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
	CONTINGENCIES & UNAPPRO.						
699.99-96	OPERATING CONTINGENCY	-	-	8,049	22,650	22,650	22,650
699.99-99	ENDING FUND BALANCE	<u>49,431</u>	<u>53,734</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL CONTINGENCIES & UNAPPRO.	49,431	53,734	8,049	22,650	22,650	22,650
	1901 LAND CORNER PRSV. TOTAL	<u>118,652</u>	<u>127,805</u>	<u>86,000</u>	<u>151,000</u>	<u>151,000</u>	<u>151,000</u>
	LAND CORNER PRESERVATION 118 FUND TOTAL	<u>118,652</u>	<u>127,805</u>	<u>86,000</u>	<u>151,000</u>	<u>151,000</u>	<u>151,000</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
RECORDS MGMT SYSTEM BOARD 120							
301.00-00	BEGINNING BALANCE	21,657	27,010	34,600	41,232	41,232	41,232
341.13-00	SERVICES TO COUNTY DEPTS.	11,610	11,610	10,175	9,705	9,705	9,705
342.01-04	WORK FOR OUTSIDE AGENCIES	1,835	753	-	-	-	-
361.00-00	INTEREST EARNINGS	<u>1,023</u>	<u>1,568</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>
RECORDS MGMT SYSTEM BOARD 120							
TOTAL RESOURCES		<u>36,125</u>	<u>40,941</u>	<u>45,275</u>	<u>51,437</u>	<u>51,437</u>	<u>51,437</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
SHERIFF'S DEPARTMENT							
1611 RECORDS MGMT SYSTEM BD DIV							
	MATERIALS & SERVICES						
421.22-23	<\$5000 INFO TECHNOLOGY	213	-	5,000	3,513	3,513	3,513
421.23-08	INSURANCE PREMIUMS	177	315	340	386	386	386
421.35-06	SOFTWARE LICENSE/MAINT	8,518	450	9,477	9,000	9,000	9,000
421.36-01	CONTRACTED SERVICES	206	4,951	8,754	9,008	9,008	9,008
	TOTAL MATERIALS & SERVICES	9,114	5,716	23,571	21,907	21,907	21,907
CAPITAL OUTLAY							
421.60-01	EQUIPMENT	-	-	21,704	29,530	29,530	29,530
	TOTAL CAPITAL OUTLAY	-	-	21,704	29,530	29,530	29,530
CONTINGENCIES & UNAPPRO.							
699.99-99	ENDING FUND BALANCE	27,011	35,225	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	27,011	35,225	-	-	-	-
1611 RECORDS MGMT SYSTEM BD TOTAL		36,125	40,941	45,275	51,437	51,437	51,437
RECORDS MGMT SYSTEM BOARD 120 FUND TOTAL		36,125	40,941	45,275	51,437	51,437	51,437

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
AMERICAN RESCUE PLAN 121							
301.00-00	BEGINNING BALANCE	178,426	251,290	340,000	60,000	60,000	60,000
331.01-10	USDT-CORONAVIRUS RECOVERY	4,127,011	402,507	1,223,730	600,000	600,000	600,000
360.01-00	MISCELLANEOUS	30,780	-				
361.00-00	INTEREST EARNINGS	<u>84,687</u>	<u>89,165</u>	<u>70,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
AMERICAN RESCUE PLAN 121 TOTAL RESOURCES		<u>4,420,904</u>	<u>742,962</u>	<u>1,633,730</u>	<u>680,000</u>	<u>680,000</u>	<u>680,000</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
MISCELLANEOUS DEPARTMENT							
9921 AMERICAN RESCUE PLAN							
MATERIALS & SERVICES							
480.20-01	SUPPLIES	1,949	1,899	-	-	-	-
480.22-27	<\$5000 EQUIPMENT	-	15,785	-	-	-	-
480.33-40	REVENUE LOSS RECOVERY	3,578,455	401,300	-	-	-	-
480.36-01	CONTRACTED SERVICES	65,793	25,599	93,439	600,000	600,000	600,000
	TOTAL MATERIALS & SERVICES	3,646,197	444,583	93,439	600,000	600,000	600,000
CAPITAL OUTLAY							
480.60-01	EQUIPMENT	37,108	-	-	-	-	-
480.60-11	MAJOR REPAIR & IMPROVEMENT	486,308	9,063	1,360,625	-	-	-
	TOTAL CAPITAL OUTLAY	523,416	9,063	1,360,625	-	-	-
TRANSFERS & OTHER							
480.90-01	GENERAL FUND	-	-	179,666	80,000	80,000	80,000
	TOTAL TRANSFERS & OTHER	-	-	179,666	80,000	80,000	80,000
CONTINGENCIES & UNAPPRO.							
699.99-99	ENDING FUND BALANCE	251,291	289,316	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	251,291	289,316	-	-	-	-
9921 AMERICAN RESCUE PLAN TOTAL		4,420,904	742,962	1,633,730	680,000	680,000	680,000
AMERICAN RESCUE PLAN 121 FUND TOTAL		4,420,904	742,962	1,633,730	680,000	680,000	680,000

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
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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	1,307,567	1,506,013	-	-	-	-
360.01-00	MISCELLANEOUS	1,111,660	-	-	-	-	-
361.00-00	INTEREST EARNINGS	41,665	-	-	-	-	-
362.00-00	RENTS & ROYALTIES	<u>1,795,416</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY FOREST RESERVE 203 TOTAL RESOURCES
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<u>4,256,308</u>	<u>1,506,013</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
MISCELLANEOUS DEPARTMENT							
9003 COUNTY FOREST RESERVE							
	CAPITAL OUTLAY						
461.60-14	CONSTRUCT & ACQUISITION	1,650,420	-	-	-	-	-
	CAPITAL OUTLAY TOTAL	1,650,420	-	-	-	-	-
	DEBT SERVICE						
461.80-08	REPAY LOAN/GENERAL FUND	1,099,873	-	-	-	-	-
	DEBT SERVICE TOTAL	1,099,873	-	-	-	-	-
	TRANSFERS & OTHER						
461.90-14	COUNTY FOREST FUND	-	1,506,013	-	-	-	-
	TOTAL TRANSFERS & OTHER	-	1,506,013	-	-	-	-
	CONTINGENCIES & UNAPPRO.						
699.99-99	ENDING FUND BALANCE	1,506,015	-	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	1,506,015	-	-	-	-	-
9003 COUNTY FOREST RESERVE TOTAL		4,256,308	1,506,013	-	-	-	-
COUNTY FOREST RESERVE 203 FUND TOTAL		4,256,308	1,506,013	-	-	-	-

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
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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	31,368	39,623	41,479	44,000	44,000	44,000
361.00-00	INTEREST EARNINGS	1,226	2,046	200	200	200	200
392.27-00	911/DISPATCH FUND	<u>7,028</u>	<u>680</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

DISPATCH EQUIPMENT RESERVE 216 TOTAL RESOURCES

<u>39,622</u>	<u>42,349</u>	<u>41,679</u>	<u>44,200</u>	<u>44,200</u>	<u>44,200</u>
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COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
SHERIFF'S DEPARTMENT							
1616 DISPATCH EQUIPMENT RESERVE DIVISION							
	CAPITAL OUTLAY						
421.60-01	EQUIPMENT	-	-	41,679	44,200	44,200	44,200
	TOTAL CAPITAL OUTLAY	-	-	41,679	44,200	44,200	44,200
	CONTINGENCIES & UNAPPRO.						
699.99-99	ENDING FUND BALANCE	39,622	42,349	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	39,622	42,349	-	-	-	-
1616 DISPATCH EQUIPMENT RESERVE DIV.		39,622	42,349	41,679	44,200	44,200	44,200
DISPATCH EQUIPMENT RESERVE 216 FUND TOTAL		39,622	42,349	41,679	44,200	44,200	44,200

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
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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	-	1,210,505	1,238,475	1,216,818	1,216,818	1,216,818
361.00-00	INTEREST EARNINGS	41,237	61,693	40,000	50,000	50,000	50,000
392.21-00	MENTAL HEALTH FUND	<u>1,200,000</u>	<u>-</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>

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

<u><u>1,241,237</u></u>	<u><u>1,272,198</u></u>	<u><u>1,478,475</u></u>	<u><u>1,466,818</u></u>	<u><u>1,466,818</u></u>	<u><u>1,466,818</u></u>
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COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 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	-	-	350,000	350,000	350,000	350,000
441.60-03	AUTOMOBILES	30,733	38,610	278,475	266,818	266,818	266,818
441.60-14	CONSTRUCT & ACQUISITION	-	-	350,000	350,000	350,000	350,000
	TOTAL CAPITAL OUTLAY	30,733	38,610	978,475	966,818	966,818	966,818
CONTINGENCIES & UNAPPRO.							
699.99-99	ENDING FUND BALANCE	1,210,504	1,233,588	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	1,210,504	1,233,588	-	-	-	-
1310 H&W RESERVE FUND DIV 221 TOTAL		1,241,237	1,272,198	1,478,475	1,466,818	1,466,818	1,466,818
HEALTH & WELLNESS RESERVE 221 FUND TOTAL		1,241,237	1,272,198	1,478,475	1,466,818	1,466,818	1,466,818

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
COUNTY FAIR FUND 301							
301.00-00	BEGINNING BALANCE	360,740	321,203	293,233	244,392	244,392	244,392
322.03-03	PARKING	16,170	17,930	20,000	16,000	16,000	16,000
334.07-38	OBDD-CAPITAL IMPROVEMENT	55,555	-	222,222	-	-	-
334.07-39	OBDD-OPERATIONAL SUPPORT	-	94,112	-	-	-	-
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	-	-	-
347.04-02	PREMIUM BOOK	-	5,050	5,000	4,000	4,000	4,000
347.04-04	GATE RECEIPTS	139,665	151,521	175,000	200,000	200,000	200,000
347.04-05	FOOD CONCESSIONS	79,317	95,575	90,000	80,000	80,000	80,000
347.04-06	COMMERCIAL EXHIBITS	17,836	28,985	25,000	30,000	30,000	30,000
347.04-07	CARNIVAL	67,963	68,015	65,000	70,000	70,000	70,000
347.04-08	RODEO	-	-	41,000	35,000	35,000	35,000
347.04-10	CONCERTS	47,298	66,229	65,000	35,000	35,000	35,000
360.01-00	MISCELLANEOUS	6,683	4,690	4,000	4,000	4,000	4,000
360.03-00	INSURANCE PROCEEDS	27,906	-	-	-	-	-
361.00-00	INTEREST EARNINGS	11,843	19,644	8,000	8,000	8,000	8,000
362.00-00	RENTS & ROYALTIES	20,760	23,274	21,000	17,000	17,000	17,000
367.00-00	DONATIONS	26,741	8,381	15,000	5,000	5,000	5,000
367.01-03	SPONSORSHIPS	27,550	91,035	64,000	64,000	64,000	64,000
367.01-06	QUEENS COURT	-	49,104	45,000	45,000	45,000	45,000
391.01-01	FIXED ASSETS	500	10,821	-	-	-	-
COUNTY FAIR FUND 301 TOTAL RESOURCES		984,333	1,108,736	1,231,622	910,559	910,559	910,559

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
BOARD OF COMMISSIONERS DEPARTMENT							
4004 COUNTY FAIR DIVISION							
PERSONNEL SERVICES							
451.10-01	REGULAR	55,612	66,350	71,040	62,250	62,250	62,250
451.15-01	FICA	3,987	4,760	5,434	4,762	4,762	4,762
451.15-02	PERS	15,948	20,071	22,271	19,515	19,515	19,515
451.15-03	INSURANCE BENEFITS	26,254	31,191	28,927	26,186	26,186	26,186
451.15-04	WORKERS' COMPENSATION	536	528	819	146	146	146
451.15-06	UNEMPLOYMENT	10,998	-	-	-	-	-
	TOTAL PERSONNEL SERVICES	113,335	122,900	128,491	112,859	112,859	112,859
	TOTAL FULL-TIME EQUIVALENT (FTE)	1.340	1.340	1.340	1.000	1.000	1.000
MATERIALS & SERVICES							
451.20-01	SUPPLIES	8,720	16,142	15,000	20,000	20,000	20,000
451.21-01	MINOR REPAIR & MAINTENANCE	22,484	15,480	22,962	20,000	20,000	20,000
451.22-01	OTHER EXPENSE	17,313	19,662	20,000	20,000	20,000	20,000
451.22-15	PERMITS/RENT	1,000	1,500	1,501	1,500	1,500	1,500
451.22-23	<\$5000 INFO. TECHNOLOGY	886	3,191	1,500	1,500	1,500	1,500
451.22-27	<\$5000 EQUIPMENT	-	1,675	2,500	2,000	2,000	2,000
451.23-05	BONDS	295	295	318	295	295	295
451.23-08	INSURANCE PREMIUMS	10,261	13,124	14,109	16,633	16,633	16,633
451.23-16	INSURANCE DEDUCTIBLES	10,000	-	10,000	10,000	10,000	10,000
451.29-02	UTILITIES	41,849	41,166	50,000	50,000	50,000	50,000
451.30-05	TRAINING & TRAVEL	700	2,408	7,585	5,000	5,000	5,000
451.31-16	ADVERTISING	31,399	22,313	18,000	25,000	25,000	25,000
451.34-19	QUEEN & COURT	884	26,826	47,000	45,000	45,000	45,000
451.36-01	CONTRACTED SERVICES	188,100	213,022	248,117	226,422	226,422	226,422
451.36-14	ENTERTAINMENT	122,851	172,031	221,000	227,350	227,350	227,350
451.36-23	PREMIUMS; RIBBONS; TROPH.	5,258	11,080	14,000	14,000	14,000	14,000
	TOTAL MATERIALS & SERVICES	462,000	559,915	693,592	684,700	684,700	684,700

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
	CAPITAL OUTLAY						
451.60-01	EQUIPMENT	41,000	54,408	20,000	20,000	20,000	20,000
451.60-11	MAJOR REPAIR & IMPROVE.	34,550	116,024	50,000	25,000	25,000	25,000
451.60-14	CONSTRUCT & ACQUISITION	6,650	4,297	271,127	-	-	-
	TOTAL CAPITAL OUTLAY	82,200	174,729	341,127	45,000	45,000	45,000
	DEBT SERVICE						
451.80-35	TRACTOR/LOADER	5,597	5,597	-	-	-	-
	TOTAL DEBT SERVICE	5,597	5,597	-	-	-	-
	CONTINGENCIES & UNAPPRO.						
699.99-96	OPERATING CONTINGENCY	-	-	68,412	68,000	68,000	68,000
699.99-99	ENDING FUND BALANCE	321,201	245,595	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	321,201	245,595	68,412	68,000	68,000	68,000
4004	COUNTY FAIR TOTAL	984,333	1,108,736	1,231,622	910,559	910,559	910,559
COUNTY FAIR FUND 301 FUND TOTAL		984,333	1,108,736	1,231,622	910,559	910,559	910,559

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
WASTE DISPOSAL FUND 302							
301.00-00	BEGINNING BALANCE	2,906,764	3,620,061	1,831,139	1,210,154	951,104	951,104
318.20-01	FRANCHISE: WASTE DISPOSAL	281,798	300,001	280,000	280,000	280,000	280,000
322.04-00	WASTE DISPOSAL FEES	3,243,295	3,413,013	3,200,000	3,300,000	3,300,000	3,300,000
335.14-00	DEQ-REBATE ORS 459A.130	16,517	-	-	-	-	-
341.13-00	SERVICES TO COUNTY DEPTS	23,848	23,802	24,000	23,000	23,000	23,000
360.01-00	MISCELLANEOUS	9,358	26,412	5,000	5,000	5,000	5,000
361.00-00	INTEREST EARNINGS	117,995	198,372	50,000	50,000	50,000	50,000
391.01-01	FIXED ASSETS	40,000	1,550	-	-	-	-
392.33-00	WASTE DISPOSAL RESERVE	<u>140,076</u>	<u>76,714</u>	<u>459,650</u>	<u>459,650</u>	<u>468,986</u>	<u>468,986</u>
WASTE DISPOSAL FUND 302 TOTAL RESOURCES		<u>6,779,651</u>	<u>7,659,925</u>	<u>5,849,789</u>	<u>5,327,804</u>	<u>5,078,090</u>	<u>5,078,090</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 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
SOLID WASTE DEPARTMENT							
1700 DISPOSAL OPERATIONS DIVISION							
PERSONNEL SERVICES							
432.10-01	REGULAR	203,818	216,067	215,391	274,491	274,491	274,491
432.10-03	OVERTIME	19,867	23,735	20,000	20,000	20,000	20,000
432.10-07	OTHER COMPENSATION	-	-	1,000	1,000	1,000	1,000
432.15-01	FICA	16,792	18,048	18,085	22,607	22,607	22,607
432.15-02	PERS	72,249	77,500	82,117	100,815	100,815	100,815
432.15-03	INSURANCE BENEFITS	82,699	88,263	88,727	117,814	117,814	117,814
432.15-04	WORKERS' COMPENSATION	5,304	5,545	10,480	14,250	14,250	14,250
	TOTAL PERSONNEL SERVICES	400,729	429,158	435,800	550,977	550,977	550,977
	TOTAL FULL-TIME EQUIVALENT (FTE)	3.878	3.798	3.798	4.851	4.851	4.851
MATERIALS & SERVICES							
432.20-01	SUPPLIES	16,810	14,659	21,400	21,400	21,400	21,400
432.21-14	EQUIPMENT, REPAIR & MAINTENANCE	48,800	73,716	66,500	66,500	66,500	66,500
432.22-15	PERMITS/RENT	2,478	2,612	2,800	2,800	2,800	2,800
432.22-23	<\$5000 INFO TECHNOLOGY	-	-	2,500	2,500	2,500	2,500
432.22-27	<\$5000 EQUIPMENT	1,486	12,467	5,500	5,500	5,500	5,500
432.23-08	INSURANCE PREMIUMS	19,325	23,087	25,221	29,769	29,768	29,768
432.29-01	FUEL	15,320	12,396	20,000	20,000	20,000	20,000
432.29-02	UTILITIES	17,841	20,207	21,200	22,400	22,400	22,400
432.30-05	TRAINING & TRAVEL	3,479	113	1,500	1,500	1,500	1,500
432.36-01	CONTRACTED SERVICES	1,984,907	2,082,447	2,234,532	2,327,849	2,327,849	2,327,849
432.36-19	ENGINEERING	28,425	9,557	30,000	30,000	30,000	30,000
432.36-35	CODE ENFORCEMENT ABATEMNT	-	-	30,000	30,000	30,000	30,000
	TOTAL MATERIALS & SERVICES	2,138,871	2,251,261	2,461,153	2,560,218	2,560,217	2,560,217

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
	CAPITAL OUTLAY						
432.60-01	EQUIPMENT	120,209	5,789	200,000	125,000	125,000	125,000
432.60-06	REFURBISHMENT	157,407	62,158	150,000	120,000	120,000	120,000
432.60-11	MAJOR REPAIR & IMPROVE	-	-	25,000	50,000	50,000	50,000
	TOTAL CAPITAL OUTLAY	277,616	67,947	375,000	295,000	295,000	295,000
	1700 DISPOSAL OPERATIONS TOTAL	<u>2,817,216</u>	<u>2,748,366</u>	<u>3,271,953</u>	<u>3,406,195</u>	<u>3,406,194</u>	<u>3,406,194</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
SOLID WASTE DEPARTMENT							
1703 CLOSURE/POST-CLOSURE DIVISION							
PERSONNEL SERVICES							
432.10-01	REGULAR	4,190	4,433	4,537	4,847	4,847	4,847
432.15-01	FICA	315	334	347	371	371	371
432.15-02	PERS	1,381	1,460	1,584	1,684	1,684	1,684
432.15-03	INSURANCE BENEFITS	1,361	1,434	1,833	1,912	1,912	1,912
432.15-04	WORKERS' COMPENSATION	102	105	196	229	229	229
	TOTAL PERSONNEL SERVICES	7,349	7,766	8,497	9,043	9,043	9,043
	TOTAL FULL-TIME EQUIVALENT (FTE)	0.073	0.073	0.073	0.073	0.073	0.073
MATERIALS & SERVICES							
432.20-01	SUPPLIES	454	378	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	40	48	55	81	81	81
432.29-01	FUEL	1,358	1,482	1,500	1,500	1,500	1,500
432.29-02	UTILITIES	-	-	150	150	150	150
432.36-01	CONTRACTED SERVICES	130,618	63,879	138,149	146,912	146,912	146,912
432.36-19	ENGINEERING	1,408	2,014	5,000	5,000	5,000	5,000
	TOTAL MATERIALS & SERVICES	135,025	68,948	151,154	159,943	159,943	159,943
CAPITAL OUTLAY							
432.60-11	MAJOR REPAIR & IMPROVEMENT	-	-	300,000	300,000	300,000	300,000
	TOTAL CAPITAL OUTLAY	-	-	300,000	300,000	300,000	300,000
1703 CLOSURE/POST-CLOSURE TOTAL		142,374	76,714	459,651	468,986	468,986	468,986

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
SOLID WASTE DEPARTMENT							
1799 WASTE MISCELLANEOUS							
	TRANSFERS & OTHER						
432.90-01	GENERAL FUND	-	-	570,000	400,000	400,000	400,000
432.90-14	WASTE DSPL. RESERVE FUND	<u>200,000</u>	<u>200,000</u>	<u>807,081</u>	<u>200,000</u>	<u>-</u>	<u>-</u>
	TOTAL TRANSFER & OTHERS	200,000	200,000	1,377,081	600,000	400,000	400,000
CONTINGENCIES & UNAPPRO.							
699.99-96	OPERATING CONTINGENCY	-	-	741,104	799,171	761,714	761,714
699.99-98	UNAPPROPRIATED BALANCE	-	-	-	53,452	41,196	41,196
699.99-99	ENDING FUN BALANCE	<u>3,620,061</u>	<u>4,634,845</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL CONTINGENCIES & UNAPPRO.	3,620,061	4,634,845	741,104	852,623	802,910	802,910
1799 WASTE MISCELLANEOUS TOTAL		<u>3,820,061</u>	<u>4,834,845</u>	<u>2,118,185</u>	<u>1,452,623</u>	<u>1,202,910</u>	<u>1,202,910</u>
WASTE DISPOSAL FUND 302							
FUND TOTAL		<u>6,779,651</u>	<u>7,659,925</u>	<u>5,849,789</u>	<u>5,327,804</u>	<u>5,078,090</u>	<u>5,078,090</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
WASTE DISPOSAL RESERVE 303							
301.00-00	BEGINNING BALANCE	1,091,686	1,194,026	1,444,026	2,226,220	2,226,220	2,226,220
361.00-00	INTEREST EARNINGS	42,416	61,827	15,000	15,000	15,000	15,000
392.32-00	WASTE DISPOSAL FUND	<u>200,000</u>	<u>200,000</u>	<u>807,081</u>	<u>200,000</u>	<u>-</u>	<u>-</u>
WASTE DISPOSAL RESERVE 303 TOTAL RESOURCES		<u>1,334,102</u>	<u>1,455,853</u>	<u>2,266,107</u>	<u>2,441,220</u>	<u>2,241,220</u>	<u>2,241,220</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
SOLID WASTE DEPARTMENT							
1701 CLOSURE/POST CLOSURE DIVISION							
	TRANSFERS & OTHER						
432.90-32	WASTE DISPOSAL FUND	<u>140,076</u>	<u>76,714</u>	<u>459,650</u>	<u>459,650</u>	<u>468,986</u>	<u>468,986</u>
	TOTAL TRANSFERS & OTHER	<u>140,076</u>	<u>76,714</u>	<u>459,650</u>	<u>459,650</u>	<u>468,986</u>	<u>468,986</u>
CONTINGENCIES & UNAPPRO.							
699.99-96	OPERATING CONTINGENCY	-	-	350,416	366,183	336,183	336,183
699.99-97	RESERVE FOR FUTURE YEAR	-	-	1,456,041	1,615,387	1,436,051	1,436,051
699.99-99	ENDING FUND BALANCE	<u>1,194,026</u>	<u>1,379,139</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL CONTINGENCIES & UNAPPRO.	<u>1,194,026</u>	<u>1,379,139</u>	<u>1,806,457</u>	<u>1,981,570</u>	<u>1,772,234</u>	<u>1,772,234</u>
1701 CLOSURE/POSTCLOSURE DIV. TOTAL		<u>1,334,102</u>	<u>1,455,853</u>	<u>2,266,107</u>	<u>2,441,220</u>	<u>2,241,220</u>	<u>2,241,220</u>
WASTE DISPOSAL RESERVE 303 FUND TOTAL		<u>1,334,102</u>	<u>1,455,853</u>	<u>2,266,107</u>	<u>2,441,220</u>	<u>2,241,220</u>	<u>2,241,220</u>

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 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
HH HAZARDOUS WASTE FUND 304							
301.00-00	BEGINNING BALANCE	757,365	862,912	859,699	898,589	898,589	898,589
322.04-01	HOUSEHOLD HAZARDOUS WASTE	240,056	227,497	240,000	240,000	240,000	240,000
361.00-00	INTEREST EARNINGS	<u>29,135</u>	<u>42,097</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>1,026,556</u>	<u>1,132,506</u>	<u>1,109,699</u>	<u>1,148,589</u>	<u>1,148,589</u>	<u>1,148,589</u>

**COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027**

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
SOLID WASTE DEPARTMENT							
1702 HOUSEHOLD HAZARDOUS WASTE DIVISION							
PERSONNEL SERVICES							
432.10-01	REGULAR	14,120	14,890	13,621	14,054	14,054	14,054
432.15-01	FICA	1,060	1,121	1,042	1,075	1,075	1,075
432.15-02	PERS	4,477	4,723	4,584	4,729	4,729	4,729
432.15-03	INSURANCE BENEFITS	5,462	5,766	6,090	6,285	6,285	6,285
432.15-04	WORKERS' COMPENSATION	325	337	620	719	719	719
	TOTAL PERSONNEL SERVICES	25,444	26,837	25,957	26,862	26,862	26,862
	TOTAL FULL-TIME EQUIVALENT (FTE)	0.273	0.253	0.253	0.250	0.250	0.250
MATERIALS & SERVICES							
432.20-01	SUPPLIES	1,633	2,358	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	230	188	203	309	309	309
432.29-01	FUEL	-	-	100	100	100	100
432.29-02	UTILITIES	2,781	3,926	6,000	6,000	6,000	6,000
432.30-05	TRAINING & TRAVEL	314	180	4,000	4,000	4,000	4,000
432.36-01	CONTRACTED SERVICES	123,031	187,053	236,616	236,816	236,816	236,816
	TOTAL MATERIALS & SERVICES	127,989	193,705	257,419	257,725	257,725	257,725
CAPITAL OUTLAY							
432.60-11	MAJOR REPAIR & IMPROVEMENT	10,210	-	50,000	50,000	50,000	50,000
	TOTAL CAPITAL OUTLAY	10,210	-	50,000	50,000	50,000	50,000

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
	CONTINGENCIES & UNAPPRO.						
699.99-96	OPERATING CONTINGENCY	-	-	166,453	172,288	172,288	172,288
699.99-98	UNAPPROPRIATED BALANCE	-	-	609,870	641,714	641,714	641,714
699.99-99	ENDING FUND BALANCE	<u>862,913</u>	<u>911,964</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL CONTINGENCIES & OTHER	862,913	911,964	776,323	814,002	814,002	814,002
	1702 HH HAZARDOUS WASTE TOTAL	<u>1,026,556</u>	<u>1,132,506</u>	<u>1,109,699</u>	<u>1,148,589</u>	<u>1,148,589</u>	<u>1,148,589</u>
	HOUSEHOLD HAZARDOUS WASTE FUND 304 TOTAL	<u>1,026,556</u>	<u>1,132,506</u>	<u>1,109,699</u>	<u>1,148,589</u>	<u>1,148,589</u>	<u>1,148,589</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
GAS LINE CONSTRUCTION 305							
301.00-00	BEGINNING BALANCE	1,013,186	1,063,466	1,000,000	500,000	500,000	500,000
361.00-00	INTEREST EARNINGS	56,532	52,158	45,000	25,000	25,000	25,000
362.00-00	RENTS & ROYALTIES	278,902	275,370	300,000	270,000	270,000	270,000
392.01-00	GENERAL FUND	-	-	-	1,400,000	1,400,000	1,400,000
GAS LINE CONSTRUCTION 305 TOTAL RESOURCES		<u>1,348,620</u>	<u>1,390,994</u>	<u>1,345,000</u>	<u>2,195,000</u>	<u>2,195,000</u>	<u>2,195,000</u>

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
MISCELLANEOUS DEPARTMENT							
9914 PIPELINE CONSTRUCTION DIVISION							
	MATERIALS & SERVICES						
465.22-01	OTHER EXPENSE	1,822	1,684	5,000	5,000	5,000	5,000
465.36-01	CONTRACTED SERVICES	6,889	10,142	50,000	1,400,000	1,400,000	1,400,000
465.36-03	OPERATOR CHARGES	37,777	39,024	45,000	50,000	50,000	50,000
465.36-04	OPERATION & MANAGEMENT	199,509	291,118	325,000	300,000	300,000	300,000
	TOTAL MATERIALS & SERVICES	245,997	341,968	425,000	1,755,000	1,755,000	1,755,000
	CAPITAL OUTLAY						
465.60-10	GAS PIPELINE CONSTRUCTION	39,158	414,220	920,000	440,000	440,000	440,000
	TOTAL CAPITAL OUTLAY	39,158	414,220	920,000	440,000	440,000	440,000
	CONTINGENCIES & UNAPPRO.						
699.99-99	ENDING FUND BALANCE	1,063,465	634,806	-	-	-	-
	TOTAL CONTINGENCIES & UNAPPRO.	1,063,465	634,806	-	-	-	-
9914 PIPELINE CONSTRUCTION TOTAL		1,348,620	1,390,994	1,345,000	2,195,000	2,195,000	2,195,000
GAS LINE CONSTRUCTION 305							
FUND TOTAL		1,348,620	1,390,994	1,345,000	2,195,000	2,195,000	2,195,000

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
BONDED DEBT FUND 401							
301.00-00	BEGINNING BALANCE	136,712	-	-	-	-	-
311.01-10	CURRENT YEAR TAXES	(10,783)	-	-	-	-	-
311.01-12	PRIOR YEARS' TAXES	14,558	-	-	-	-	-
319.00-00	PENALTY/INT ON DELINQ TAX	6,223	-	-	-	-	-
361.00-00	INTEREST EARNINGS	(275)	-	-	-	-	-
BONDED DEBT FUND 401 TOTAL RESOURCES		146,435	-	-	-	-	-

COOS COUNTY ADOPTED BUDGET
FOR FISCAL YEAR 2026-2027

ACCOUNT	ACCOUNT DESCRIPTION	2ND PRIOR 2023-2024	1ST PRIOR 2024-2025	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
MISCELLANEOUS DEPARTMENT							
9901 BONDED DEBT DIVISION							
	TRANSFERS & OTHER						
472.90-01	GENERAL FUND	146,435	-	-	-	-	-
	TOTAL TRANSFERS & OTHER	146,435	-	-	-	-	-
9901 BONDED DEBT TOTAL		146,435	-	-	-	-	-
BONDED DEBT FUND 401							
FUND TOTAL		146,435	-	-	-	-	-