

TILLAMOOK COUNTY
Solid Waste Service District
FY2024-25 Annual Budget



Fund: 410
Department: 41001, 41002, 41003, 41004

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Proposed Budget	Approved Budget	Adopted Budget
Solid Waste Service District		Account No.					
Departmental Revenue							
Beginning Balance	4000	745,006	517,815	595,520	607,433	607,433	
State Grants	4250	-	-	-	-	-	
Service Charges	4363	242,951	244,697	235,000	235,000	235,000	
Refunds & Reimbursements	4670	15,270	2,180	-	-	-	
Miscellaneous	4690	-	-	-	-	-	
Interest	4699	9,158	60,555	30,000	30,000	30,000	
Subtotal - Administration	41001	267,378	307,432	265,000	265,000	265,000	-
Surcharge	4237	170,323	129,378	140,000	105,000	105,000	
Solid Waste Fees	4362	3,117,105	3,044,601	3,303,000	3,500,000	3,500,000	
Refunds & Reimbursements	4670	-	657	-	-	-	
Miscellaneous Revenue	4690	29,123	33,295	20,000	30,000	30,000	
Subtotal - Transfer Station	41002	3,316,550	3,207,932	3,463,000	3,635,000	3,635,000	-
Refunds & Reimbursements	4670	-	-	-	-	-	
Miscellaneous Revenue	4690	52,357	44,433	40,000	80,000	80,000	
Subtotal - RHC	41004	52,357	44,433	40,000	80,000	80,000	-
Total Solid Waste Revenues		4,381,292	4,077,612	4,363,520	4,587,433	4,587,433	-
Administrative Expense							
41001							
Personal Services							
Salaries							
Management/Supervisory	5200	87,157	71,173	72,200	76,300	76,300	
Professional/Technical	5300	-	-	89,200	32,800	32,800	
Skilled/Service/Maint Worker	5500	207,708	180,988	192,500	264,400	264,400	
AFSCME Incentive	5750	-	-	3,000	2,500	2,500	
Out of Class Pay	5896	-	3	-	-	-	
Leave Buy Out	5897	-	4,545	6,700	7,100	7,100	
Overtime	5899	945	1,240	17,200	5,000	5,000	
Total Salaries		295,809	257,949	380,800	388,100	388,100	-
Taxes & Benefits							
Employer's FICA	5950	21,720	19,100	28,400	30,000	30,000	
OR Paid Family Medical Leave	5952	566	999	1,400	1,500	1,500	
Worker Compensation	5955	10,528	13,122	12,800	15,800	15,800	
Unemployment	5960	-	-	-	-	-	
Health & Life Insurance	5965	64,308	72,663	84,600	80,314	80,314	
Retirement	5970	126,608	136,905	119,200	119,491	119,491	
Retirement - OPSRP	5971	-	-	-	-	-	
VEBA	5980	7,935	7,245	11,900	8,880	8,880	
Uniform Allowance	5990	1,467	1,455	1,900	1,560	1,560	
Total Taxes & Benefits		233,131	251,489	260,200	257,546	257,546	-
Total Personal Services		528,940	509,438	641,000	645,646	645,646	-
Total Full-Time Equivalent		6.00	6.00	6.50	6.50	6.50	
Materials & Services							
Office Supplies	6001	24	-	200	200	200	
Non-Capital Equipment	6004	-	-	1,000	1,000	1,000	
Operating Supplies	6005	-	12	-	-	-	
Computer Software & Licensing	6009	1,644	2,598	3,000	3,000	3,000	
Computer Supplies	6011	52	-	100	100	100	

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Solid Waste Service District		Account No.	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
	Fuel	6030	2,866	1,800	5,000	3,000	3,000	
	Uniforms & Safety Supplies	6251	153	874	1,000	1,000	1,000	
	Printing & Advertising	7001	709	553	-	500	500	
	Books & Publications	7003	-	-	100	100	100	
	Postage & Shipping	7005	104	19	50	50	50	
	Telephone	7007	837	307	1,000	750	750	
	Insurance & Deductibles	7020	112	440	-	1,000	1,000	
	Memberships & Dues	7050	1,553	250	1,500	1,000	1,000	
	Travel/Training/Mileage	7080	5,539	314	3,000	4,000	4,000	
	Professional Svcs	7101	5,659	11,306	9,000	9,000	9,000	
	Contracted Services	7105	-	35	3,500	2,000	2,000	
	Legal	7110	1,036	-	2,000	2,000	2,000	
	R&M/Building & Grounds	7450	-	-	-	-	-	
	R&M/Vehicles	7603	210	295	3,000	3,000	3,000	
	R&M/Equipment	7605	-	-	-	-	-	
	Recycling - Promotion	7851	-	64	-	-	-	
	Misc Materials & Services	7899	12	112	-	500	500	
	Indirect Cost Allocation	8001	72,590	86,780	109,320	63,550	63,550	
	Intercounty/Insurance	8002	14,159	16,771	23,100	23,000	23,000	
	Intercounty/Road Admin	8004	30,000	30,000	30,000	30,000	30,000	
	Intercounty/IS Support	8007	-	-	-	100	100	
Total Materials & Services			137,257	152,529	195,870	148,850	148,850	-
Capital Outlay								
	Computers/Office Equipment	9020	-	-	-	-	-	-
	Vehicles	9030	-	55,007	-	-	-	-
Total Capital Outlay			-	55,007	-	-	-	-
Transfers Out								
	Transfer to SW Sinking	9883	255,000	155,000	100,000	100,000	100,000	
Total Transfers Out			255,000	155,000	100,000	100,000	100,000	-
Unappropriated Ending Fund Bal								
		9995	520,766	167,344	225,580	271,837	271,837	
Total Unappropriated Ending Fund Bal			520,766	167,344	225,580	271,837	271,837	-
Total Administrative Expenditures			1,441,963	1,039,318	1,162,450	1,166,333	1,166,333	-
Admin Revenues minus Expenditures			(429,579)	(214,071)	(301,930)	(293,900)	(293,900)	-
Transfer Station Expense 41002								
Materials & Services								
	Non-Capital Equipment	6004	4,291	-	1,000	0	0	
	Operating Supplies	6005	6,431	2,796	5,000	4,000	4,000	
	Computer Software & Licensing	6009	5,645	5,181	-	-	-	
	Fuel & Lubricants	6030	2,974	2,573	4,000	3,000	3,000	
	Uniforms	6251	-	-	-	-	-	
	Printing & Advertising	7001	829	-	500	500	500	
	Telephone	7007	2,003	1,637	2,000	2,000	2,000	
	Network Fees	7012	4,186	4,500	5,000	5,000	5,000	
	Bank Fees	7013	21,165	22,542	25,000	25,000	25,000	
	Contracted Services	7105	2,619,398	2,675,827	2,550,000	2,900,000	2,900,000	
	Monitoring	7205	22,645	-	10,000	50,000	50,000	
	Utilities	7410	3,002	3,059	3,500	3,500	3,500	
	R&M/Buildings & Grounds	7450	20,858	33,163	50,000	30,000	30,000	
	R&M/Vehicles	7603	-	-	-	-	-	
	R&M/Equipment	7605	23,321	32,135	40,000	30,000	30,000	
	Permit Fees	7650	7,654	3,612	7,000	7,000	7,000	
	Chemical Toilets	7704	-	152	2,000	2,000	2,000	

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Solid Waste Service District		Account No.	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
	Hazardous Waste Day	7850	24	-	-	-	-	-
	Recycling - Promotion	7851	-	650	-	-	-	-
	No-Charge Disposal	7853	-	-	-	-	-	-
	Misc. Materials & Services	7899	-	60	500	500	500	500
	Intercounty/Work Crew	8010	-	-	3,000	3,000	3,000	3,000
Total Materials & Services			2,744,427	2,787,887	2,708,500	3,065,500	3,065,500	-
Capital Outlay								
	Machinery/Equipment	9035	-	57,877	-	-	-	-
Total Capital Outlay			-	57,877	-	-	-	-
Transfers Out								
	Transfer to SW Sinking	9883	3,012	687	-	-	-	-
Total Transfers Out			3,012	687	-	-	-	-
Operating Contingency								
	Operating Contingency	9900	-	-	250,000	100,000	100,000	-
Total Contingency			-	-	250,000	100,000	100,000	-
Total Transfer Station Expense			2,747,439	2,846,450	2,958,500	3,165,500	3,165,500	-
Transfer Station Rev minus Expense			569,112	361,481	504,500	469,500	469,500	-
Closed Landfill Expense 41003								
Materials & Services								
	Non-Capital Equipment	6004	-	1,600	-	-	-	-
	Telephone	7007	830	841	870	900	900	900
	Contracted Services	7105	312	312	350	350	350	350
	Monitoring	7205	35,413	42,264	40,000	50,000	50,000	50,000
	Utilities	7410	2,328	2,571	3,000	2,000	2,000	2,000
	R&M/Buildings & Grounds	7450	-	-	5,000	5,000	5,000	5,000
	R&M/Equipment	7605	1,853	1,833	5,000	5,000	5,000	5,000
	Permit Fees	7650	276	276	500	500	500	500
	Hazardous Waste Day	7850	-	-	-	-	-	-
	Misc Materials & Services	7899	-	-	-	-	-	-
	Intercounty/Insurance	8002	2,929	2,453	3,000	3,000	3,000	3,000
	Intercounty/Work Crew	8010	-	-	3,000	3,000	3,000	3,000
			43,940	52,150	60,720	69,750	69,750	-
Capital Outlay								
	Machinery/Equipment	9035	-	-	5,000	5,000	5,000	-
Total Capital Outlay			-	-	5,000	5,000	5,000	-
Total Closed Landfill Expense			43,940	52,150	65,720	74,750	74,750	-
Total Transfer Station Rev minus Expense			(43,940)	(52,150)	(65,720)	(74,750)	(74,750)	-
RHC Expense 41004								
Materials & Services								
	Operating Supplies	6005	-	-	-	-	-	-
	Fuel & Lubrications	6030	359	268	-	-	-	-
	Telephone	7007	777	788	800	800	800	800
	Travel & Mileage	7080	-	-	-	-	-	-
	Contracted Services	7105	194	287	-	13,500	13,500	13,500
	Legal	7110	-	-	-	-	-	-
	Utilities	7410	505	512	550	550	550	550
	R&M/Building & Grounds	7450	560	-	1,000	1,000	1,000	1,000
	R&M/Vehicles	7603	-	-	-	-	-	-

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Solid Waste Service District		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026
Account No.		Actuals	Actuals	Budget	Proposed Budget	Approved Budget	Adopted Budget
R&M/Equipment	7605	2,226	174	2,500	3,000	3,000	
Code Enforcement Program	7835	19,981	-	15,000	15,000	15,000	
Hazardous Waste Program	7850	97,580	114,648	120,000	120,000	120,000	
Recycling-Promotion	7851	27,227	21,469	35,000	25,000	25,000	
No-Charge Disposal	7853	1,553	1,549	2,000	2,000	2,000	
		150,962	139,695	176,850	180,850	180,850	-
Total RHC Expense		150,962	139,695	176,850	180,850	180,850	-
RHC Revenues minus Expense		(98,605)	(95,262)	(136,850)	(100,850)	(100,850)	-
Solid Waste Fund							
Revenue & Expense Summary							
Resources							
Beginning Fund Balance		745,006	517,815	595,520	607,433	607,433	-
Revenues		3,636,286	3,559,797	3,768,000	3,980,000	3,980,000	-
Total Resources		4,381,292	4,077,612	4,363,520	4,587,433	4,587,433	-
Expenditures							
Personnel Services		528,940	509,438	641,000	645,646	645,646	-
Materials & Services		3,076,586	3,132,261	3,141,940	3,464,950	3,464,950	-
Capital Expenditures		-	112,884	5,000	5,000	5,000	-
Transfers Out		255,000	155,687	100,000	100,000	100,000	-
Total Expenditures		3,860,526	3,910,269	3,887,940	4,215,596	4,215,596	-
Reserves							
Contingency		-	-	250,000	100,000	100,000	-
Unappropriated		520,766	167,344	225,580	271,837	271,837	-
Total Reserves		520,766	167,344	475,580	371,837	371,837	-
Current OMB Uniform Guidance Indirect Cost Allocation \$							
Charged - \$63,550							

TILLAMOOK COUNTY
Solid Waste Service District
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Fund: 420
Department: 42000

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026
	Account No.	Actuals	Actuals	Budget	Proposed Budget	Approved Budget	Adopted Budget
Solid Waste Sinking Fund							
Departmental Revenue							
Beginning Balance	4000	528,058	151,113	214,100	200,000	200,000	
State Grants	4250	-	-	260,000	690,000	690,000	
Refunds & Reimbursements	4670	-	-	-	-	-	
Interest	4699	5,778	6,209	3,000	5,000	5,000	
Transfer from Solid Waste	4806	258,012	155,687	100,000	100,000	100,000	
Loan Proceeds	4901	-	-	2,520,000	2,520,000	2,520,000	
Total Solid Waste Sinking Revenues		791,847	313,009	3,097,100	3,515,000	3,515,000	-
Solid Waste Sinking Expense							
Materials & Services							
Printing & Advertising	7001	-	126	-	-	-	
Consulting	7103	-	-	220,000	300,000	300,000	
Permit Fees	7650	-	-	1,000	1,000	1,000	
Principle payment	7890	-	-	28,550	28,550	28,550	
Interest payment	7891	-	-	61,600	61,600	61,600	
Misc. Materials & Services	7899	-	-	-	-	-	
Total Materials & Services		-	126	311,150	391,150	391,150	-
Capital Outlay							
Machinery/Equipment	9035	-	-	-	-	-	
Buildings & Improvements	9040	-	5,280	-	300,000	300,000	
Transfer Station Capital Projects (MTS)	9040	568,095	-	766,150	746,150	746,150	
Transfer Station Capital Projects (PCTS)	9040	72,640	90,690	1,753,850	1,741,850	1,741,850	
Transfer Station Capital Projects (TTS)	9040	-	-	-	-	-	
Total Capital Outlay		640,735	95,970	2,520,000	2,788,000	2,788,000	-
Transfers Out							
Transfer to SW Sinking	9883	-	-	-	-	-	
Total Transfers Out		-	-	-	-	-	-
Contingency							
Contingency	9900	-	-	150,000	61,290	61,290	
Total Contingency		-	-	150,000	61,290	61,290	-
Unappropriated Ending Fund Bal							
Unappropriated Ending Fund Bal	9995	151,113	216,913	115,950	274,560	274,560	
Total Unappropriated Ending Fund Bal		151,113	216,913	115,950	274,560	274,560	-
Total Expenditures		791,847	313,009	3,097,100	3,515,000	3,515,000	-
SW Sinking Revenues minus Expenditures		-	(0)	-	-	-	-

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		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026
		Actuals	Actuals	Budget	Proposed Budget	Approved Budget	Adopted Budget
Solid Waste Sinking Fund							
Solid Waste Sinking Fund							
Revenue & Expense Summary							
Resources							
	Beginning Fund Balance	528,058	151,113	214,100	200,000	200,000	-
	Revenues	5,778	6,209	2,783,000	3,215,000	3,215,000	-
	Transfers In	<u>258,012</u>	<u>155,687</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	-
Total Resources		<u>791,847</u>	<u>313,009</u>	<u>3,097,100</u>	<u>3,515,000</u>	<u>3,515,000</u>	-
Expenditures							
	Materials & Services	-	126	311,150	391,150	391,150	-
	Capital Expenditures	640,735	95,970	2,520,000	2,788,000	2,788,000	-
	Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
Total Expenditures		<u>640,735</u>	<u>96,096</u>	<u>2,831,150</u>	<u>3,179,150</u>	<u>3,179,150</u>	-
Reserves							
	Contingency	-	-	150,000	61,290	61,290	-
	Unappropriated	<u>151,113</u>	<u>216,913</u>	<u>115,950</u>	<u>274,560</u>	<u>274,560</u>	-
Total Reserves		<u>151,113</u>	<u>216,913</u>	<u>265,950</u>	<u>335,850</u>	<u>335,850</u>	-

FY 22/23 Supplemental Budget BO #23-037/SWSD BO #23-012 Increase in Transfer In \$250,000, Increase in Buildings & Improvement \$250,000

Current OMB Uniform Guidance Indirect Cost Allocation \$

Charged - \$0

TILLAMOOK COUNTY
Solid Waste Service District
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Fund: 430
Department: 43000

		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026
	Account No.	Actuals	Actuals	Budget	Proposed Budget	Approved Budget	Adopted Budget
Solid Waste Post Closure Reserve							
Departmental Revenue							
Beginning Balance	4000	1,074,895	1,090,864	1,076,000	1,090,864	1,090,864	
Interest	4699	15,969	-	-	-	-	
Transfer from Solid Waste	4806	-	-	-	-	-	
Total Solid Waste Sinking Revenues		1,090,864	1,090,864	1,076,000	1,090,864	1,090,864	-
Solid Waste Sinking Expense							
Materials & Services							
Consultant Engineering	7103	-	-	-	-	-	-
Total Materials & Services		-	-	-	-	-	-
Capital Outlay							
Buildings & Improvements	9040	-	-	-	-	-	-
Total Capital Outlay		-	-	-	-	-	-
Transfers Out							
Transfer to SW Sinking	9883	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-
Contingency							
	9900	-	-	-	-	-	-
Total Contingency		-	-	-	-	-	-
Unappropriated Ending Fund Bal		9995	1,090,864	1,090,864	1,076,000	1,090,864	1,090,864
Total Unappropriated Ending Fund Bal			1,090,864	1,090,864	1,076,000	1,090,864	-
Total Expenditures			1,090,864	1,090,864	1,076,000	1,090,864	-
SW Sinking Revenues minus Expenditures			-	-	-	-	-
Solid Waste Post Closure Reserve							
Revenue & Expense Summary							
Resources							
Beginning Fund Balance		1,074,895	1,090,864	1,076,000	1,090,864	1,090,864	-
Revenues		15,969	-	-	-	-	-
Transfers In		-	-	-	-	-	-
Total Resources		1,090,864	1,090,864	1,076,000	1,090,864	1,090,864	-
Expenditures							
Materials & Services		-	-	-	-	-	-
Capital Expenditures		-	-	-	-	-	-
Transfers Out		-	-	-	-	-	-
Total Expenditures		-	-	-	-	-	-
Reserves							
Contingency		-	-	-	-	-	-
Unappropriated		1,090,864	1,090,864	1,076,000	1,090,864	1,090,864	-
Total Reserves		1,090,864	1,090,864	1,076,000	1,090,864	1,090,864	-
Current OMB Uniform Guidance Indirect Cost Allocation \$							
Charged - \$0							