TILLAMOOK COUNTY
Solid Waste Service District
FY2024-25 Annual Budget

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

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
Departmental Revenue							
Beginning Balance	4000	745,006	517,815	595,520	607,433		
State Grants	4250	-	-	-	-		
Service Charges	4363	242,951	244,697	235,000	235,000		
Refunds & Reimbursements	4670	15,270	2,180	-	-		
Miscellaneous	4690	-	-	-	-		
Interest	4699	9,158	60,555	30,000	30,000		
Subtotal - Administration	41001	267,378	307,432	265,000	265,000	-	-
Surcharge	4237	170,323	129,378	140,000	105,000		
Solid Waste Fees	4362	3,117,105	3,044,601	3,303,000	3,500,000		
Refunds & Reimbursements	4670	-	657	-	-		
Miscellaneous Revenue	4690	29,123	33,295	20,000	30,000		
Subtotal - Transfer Station	41002	3,316,550	3,207,932	3,463,000	3,635,000	-	-
Refunds & Reimbursements	4670	-	-	-	-		
Miscellaneous Revenue	4690	52,357	44,433	40,000	80,000		
Subtotal - RHC	41004	52,357	44,433	40,000	80,000	-	-
Total Solid Waste Revenues		4,381,292	4,077,612	4,363,520	4,587,433	-	-
Administrative Expense	41001						
Personal Services							
Salaries							
Management/Supervisory	5200	87,157	71,173	72,200	76,300		
Professional/Technical	5300	-	-	89,200	32,800		
Skilled/Service/Maint Worker	5500	207,708	180,988	192,500	264,400		
AFSCME Incentive	5750	-	-	3,000	2,500		
Out of Class Pay	5896	-	3	-	-		
Leave Buy Out	5897	-	4,545	6,700	7,100		
Overtime	5899	945	1,240	17,200	5,000		
Total Salaries		295,809	257,949	380,800	388,100	-	-
Taxes & Benefits							
Employer's FICA	5950	21,720	19,100	28,400	30,000		
OR Paid Family Medical Leave	5952	566	999	1,400	1,500		
Worker Compensation	5955	10,528	13,122	12,800	15,800		
Unemployment	5960	-	-	-	-		
Health & Life Insurance	5965	64,308	72,663	84,600	80,314		
Retirement	5970	126,608	136,905	119,200	119,491		
Retirement - OPSRP	5971	-	-	-	-		
VEBA	5980	7,935	7,245	11,900	8,880		
Uniform Allowance	5990	1,467	1,455	1,900	1,560		
Total Taxes & Benefits		233,131	251,489	260,200	257,546	-	-
Total Personal Services		528,940	509,438	641,000	645,646	-	-
Total Full-Time Equivalent		6.00	6.00	6.50	6.50		
Materials & Services							
Office Supplies	6001	24	-	200	200		
Non-Capital Equipment	6004	-	-	1,000	1,000		
Operating Supplies	6005	-	12	-	-		
Computer Software & Licensing	6009	1,644	2,598	3,000	3,000		
Computer Supplies	6011	52	-	100	100		
Fuel	6030	2,866	1,800	5,000	3,000		
Uniforms & Safety Supplies	6251	153	874	1,000	1,000		
Printing & Advertising	7001	709	553	-	500		

Solid Waste FY 25/26 Proposed Budget

TILLAMOOK COUNTY
Solid Waste Service District
FY2024-25 Annual Budget

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
Books & Publications	7003	-	-	100	100		
Postage & Shipping	7005	104	19	50	50		
Telephone	7007	837	307	1,000	750		
Insurance & Deductibles	7020	112	440	-	1,000		
Memberships & Dues	7050	1,553	250	1,500	1,000		
Travel/Training/Mileage	7080	5,539	314	3,000	4,000		
Professional Svcs	7101	5,659	11,306	9,000	9,000		
Contracted Services	7105	-	35	3,500	2,000		
Legal	7110	1,036	-	2,000	2,000		
R&M/Building & Grounds	7450	-	-	-	-		
R&M/Vehicles	7603	210	295	3,000	3,000		
R&M/Equipment	7605	-	-	-	-		
Recycling - Promotion	7851	-	64	-	-		
Misc Materials & Services	7899	12	112	-	500		
Indirect Cost Allocation	8001	72,590	86,780	109,320	63,550		
Intercounty/Insurance	8002	14,159	16,771	23,100	23,000		
Intercounty/Road Admin	8004	30,000	30,000	30,000	30,000		
Intercounty/IS Support	8007	-	-	-	100		
Total Materials & Services		137,257	152,529	195,870	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		
Total Transfers Out		255,000	155,000	100,000	100,000	-	-
Unappropriated Ending Fund Bal	9995	520,766	167,344	225,580	271,837		
Total Unappropriated Ending Fund Bal		520,766	167,344	225,580	271,837	-	-
Total Administrative Expenditures		1,441,963	1,039,318	1,162,450	1,166,333	-	-
Admin Revenues minus Expenditures		**(429,579)**	**(214,071)**	**(301,930)**	**(293,900)**	**-**	**-**
Transfer Station Expense	41002						
Materials & Services							
Non-Capital Equipment	6004	4,291	-	1,000	0		
Operating Supplies	6005	6,431	2,796	5,000	4,000		
Computer Software & Licensing	6009	5,645	5,181	-	-		
Fuel & Lubricants	6030	2,974	2,573	4,000	3,000		
Uniforms	6251	-	-	-	-		
Printing & Advertising	7001	829	-	500	500		
Telephone	7007	2,003	1,637	2,000	2,000		
Network Fees	7012	4,186	4,500	5,000	5,000		
Bank Fees	7013	21,165	22,542	25,000	25,000		
Contracted Services	7105	2,619,398	2,675,827	2,550,000	2,900,000		
Monitoring	7205	22,645	-	10,000	50,000		
Utilities	7410	3,002	3,059	3,500	3,500		
R&M/Buildings & Grounds	7450	20,858	33,163	50,000	30,000		
R&M/Vehicles	7603	-	-	-	-		
R&M/Equipment	7605	23,321	32,135	40,000	30,000		
Permit Fees	7650	7,654	3,612	7,000	7,000		
Chemical Toilets	7704	-	152	2,000	2,000		
Hazardous Waste Day	7850	24	-	-	-		
Recycling - Promotion	7851	-	650	-	-		

Solid Waste FY 25/26 Proposed Budget

TILLAMOOK COUNTY
Solid Waste Service District
FY2024-25 Annual Budget

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
No-Charge Disposal	7853	-	-	-	-		
Misc. Materials & Services	7899	-	60	500	500		
Intercounty/Work Crew	8010	-	-	3,000	3,000		
Total Materials & Services		2,744,427	2,787,887	2,708,500	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		
Total Contingency		-	-	250,000	100,000	-	-
Total Transfer Station Expense		2,747,439	2,846,450	2,958,500	3,165,500	-	-
Transfer Station Rev minus Expense		**569,112**	**361,481**	**504,500**	**469,500**	**-**	**-**
Closed Landfill Expense	41003						
Materials & Services							
Non-Capital Equipment	6004	-	1,600	-	-		
Telephone	7007	830	841	870	900		
Contracted Services	7105	312	312	350	350		
Monitoring	7205	35,413	42,264	40,000	50,000		
Utilities	7410	2,328	2,571	3,000	2,000		
R&M/Buildings & Grounds	7450	-	-	5,000	5,000		
R&M/Equipment	7605	1,853	1,833	5,000	5,000		
Permit Fees	7650	276	276	500	500		
Hazardous Waste Day	7850	-	-	-	-		
Misc Materials & Services	7899	-	-	-	-		
Intercounty/Insurance	8002	2,929	2,453	3,000	3,000		
Intercounty/Work Crew	8010	-	-	3,000	3,000		
		43,940	52,150	60,720	69,750	-	-
Capital Outlay							
Machinery/Equipment	9035	-	-	5,000	5,000		
Total Capital Outlay		-	-	5,000	5,000	-	-
Total Closed Landfill Expense		43,940	52,150	65,720	74,750	-	-
Total Transfer Station Rev minus Expense		**(43,940)**	**(52,150)**	**(65,720)**	**(74,750)**	**-**	**-**
RHC Expense	41004						
Materials & Services							
Operating Supplies	6005	-	-	-	-		
Fuel & Lubrications	6030	359	268	-	-		
Telephone	7007	777	788	800	800		
Travel & Mileage	7080	-	-	-	-		
Contracted Services	7105	194	287	-	13,500		
Legal	7110	-	-	-	-		
Utilities	7410	505	512	550	550		
R&M/Building & Grounds	7450	560	-	1,000	1,000		
R&M/Vehicles	7603	-	-	-	-		
R&M/Equipment	7605	2,226	174	2,500	3,000		
Code Enforcement Program	7835	19,981	-	15,000	15,000		

Solid Waste FY 25/26 Proposed Budget

TILLAMOOK COUNTY
Solid Waste Service District
FY2024-25 Annual Budget

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 Program	7850	97,580	114,648	120,000	120,000		
Recycling-Promotion	7851	27,227	21,469	35,000	25,000		
No-Charge Disposal	7853	1,553	1,549	2,000	2,000		
		150,962	139,695	176,850	180,850	-	-
Total RHC Expense		150,962	139,695	176,850	180,850	-	-
RHC Revenues minus Expense		**(98,605)**	**(95,262)**	**(136,850)**	**(100,850)**	**-**	**-**
Solid Waste Fund							
Revenue & Expense Summary							
Resources							
Beginning Fund Balance		745,006	517,815	595,520	607,433	-	-
Revenues		3,636,286	3,559,797	3,768,000	3,980,000	-	-
Total Resources		4,381,292	4,077,612	4,363,520	4,587,433	-	-
Expenditures							
Personnel Services		528,940	509,438	641,000	645,646	-	-
Materials & Services		3,076,586	3,132,261	3,141,940	3,464,950	-	-
Capital Expenditures		-	112,884	5,000	5,000	-	-
Transfers Out		255,000	155,687	100,000	100,000	-	-
Total Expenditures		3,860,526	3,910,269	3,887,940	4,215,596	-	-
Reserves							
Contingency		-	-	250,000	100,000	-	-
Unappropriated		520,766	167,344	225,580	271,837	-	-
Total Reserves		520,766	167,344	475,580	371,837	-	-

Current OMB Uniform Guiddance Indirect Cost Allocation $ Charged - $63,550

Solid Waste FY 25/26 Proposed Budget

TILLAMOOK COUNTY
Solid Waste Service District
FY2024-25 Annual Budget

Solid Waste FY 25/26 Proposed Budget

Fund: **420**
Department: **42000**

Solid Waste Sinking Fund	Account No.	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Departmental Revenue							
Beginning Balance	4000	528,058	151,113	214,100	200,000		
State Grants	4250	-	-	260,000	690,000		
Refunds & Reimbursements	4670	-	-	-	-		
Interest	4699	5,778	6,209	3,000	5,000		
Transfer from Solid Waste	4806	258,012	155,687	100,000	100,000		
Loan Proceeds	4901	-	-	2,520,000	2,520,000		
Total Solid Waste Sinking Revenues		791,847	313,009	3,097,100	3,515,000	-	-
Solid Waste Sinking Expense							
Materials & Services							
Printing & Advertising	7001	-	126	-	-		
Consulting	7103	-	-	220,000	300,000		
Permit Fees	7650	-	-	1,000	1,000		
Principle payment	7890	-	-	28,550	28,550		
Interest payment	7891	-	-	61,600	61,600		
Misc. Materials & Services	7899	-	-	-	-		
Total Materials & Services		-	126	311,150	391,150	-	-
Capital Outlay							
Machinery/Equipment	9035	-	-	-	-		
Buildings & Improvements	9040	-	5,280	-	300,000		
Transfer Station Capital Projects (MTS)	9040	568,095	-	766,150	746,150		
Transfer Station Capital Projects (PCTS)	9040	72,640	90,690	1,753,850	1,741,850		
Transfer Station Capital Projects (TTS)	9040	-	-	-			
Total Capital Outlay		640,735	95,970	2,520,000	2,788,000	-	-
Transfers Out							
Transfer to SW Sinking	9883	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-
Contingency	9900	-	-	61,290	61,290		
Total Contingency		-	-	61,290	61,290	-	-
Unappropriated Ending Fund Bal	9995	151,113	216,913	110,000	274,560		
Total Unappropriated Ending Fund Bal		151,113	216,913	110,000	274,560	-	-
Total Expenditures		791,847	313,009	3,002,440	3,515,000	-	-
SW Sinking Revenues minus Expenditures		**-**	**(0)**	**(2,685,340)**	**-**	**-**	**-**

TILLAMOOK COUNTY
Solid Waste Service District
FY2024-25 Annual Budget

Solid Waste Sinking Fund	Account No.	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Budget	2025-2026 Proposed Budget	2025-2026 Approved Budget	2025-2026 Adopted Budget
Solid Waste Sinking Fund							
Revenue & Expense Summary							
Resources							
Beginning Fund Balance		528,058	151,113	214,100	200,000	-	-
Revenues		5,778	6,209	2,783,000	3,215,000	-	-
Transfers In		258,012	155,687	100,000	100,000	-	-
Total Resources		791,847	313,009	3,097,100	3,515,000	-	-
Expenditures							
Materials & Services		-	126	311,150	391,150	-	-
Capital Expenditures		640,735	95,970	2,520,000	2,788,000	-	-
Transfers Out		-	-	-	-	-	-
Total Expenditures		640,735	96,096	2,831,150	3,179,150	-	-
Reserves							
Contingency		-	-	61,290	61,290	-	-
Unappropriated		151,113	216,913	110,000	274,560	-	-
Total Reserves		151,113	216,913	171,290	335,850	-	-

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 Guiddance Indirect Cost Allocation $
Charged - $0

Solid Waste FY 25/26 Proposed Budget

TILLAMOOK COUNTY
Solid Waste Service District
FY2024-25 Annual Budget

Solid Waste FY 25/26 Proposed Budget

Fund: 430
Department: 43000

Solid Waste Post Closure Reserve	**Account No.**	**2022-2023 Actuals**	**2023-2024 Actuals**	**2024-2025 Budget**	**2025-2026 Proposed Budget**	**2025-2026 Approved Budget**	**2025-2026 Adopted Budget**
Departmental Revenue							
Beginning Balance	4000	1,074,895	1,090,864	1,076,000	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	-	-
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		
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	-	-
Revenues		15,969	-	-	-	-	-
Transfers In		-	-	-	-	-	-
Total Resources		1,090,864	1,090,864	1,076,000	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	-	-
Total Reserves		1,090,864	1,090,864	1,076,000	1,090,864	-	-

Current OMB Uniform Guiddance Indirect Cost Allocation $ Charged - $0