

TILLAMOOK COUNTY
Solid Waste Service District
FY2024-25 Annual Budget



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

Solid Waste Service District		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
Account No.	Actuals	Actuals	Budget	Proposed Budget	Approved Budget	Adopted Budget	
Departmental Revenue							
Beginning Balance	4000	517,815	167,344	607,433	655,000	655,000	
State Grants	4250	-	-	-	-	-	
Service Charges	4363	244,697	246,583	235,000	235,000	235,000	
Refunds & Reimbursements	4670	2,180	4,610	-	-	-	
Miscellaneous	4690	-	-	-	-	-	
Interest	4699	60,555	61,580	30,000	60,000	60,000	
Subtotal - Administration	41001	307,432	312,773	265,000	295,000	295,000	-
Surcharge	4237	129,378	108,206	105,000	120,000	120,000	
Solid Waste Fees	4362	3,044,601	3,831,112	3,500,000	3,700,000	3,700,000	
Refunds & Reimbursements	4670	657	-	-	-	-	
Miscellaneous Revenue	4690	33,295	25,899	30,000	50,000	50,000	
Subtotal - Transfer Station	41002	3,207,932	3,965,217	3,635,000	3,870,000	3,870,000	-
Refunds & Reimbursements	4670	-	-	-	-	-	
Miscellaneous Revenue	4690	44,433	45,653	80,000	95,000	95,000	
Subtotal - RHC	41004	44,433	45,653	80,000	95,000	95,000	-
Total Solid Waste Revenues		4,077,612	4,323,643	4,587,433	4,915,000	4,915,000	-
Administrative Expense 41001							
Personal Services							
Salaries							
Management/Supervisory	5200	71,173	69,178	76,300	82,800	82,800	
Professional/Technical	5300	-	-	32,800	32,800	32,800	
Skilled/Service/Maint Worker	5500	180,988	241,385	264,400	276,600	276,600	
AFSCME Incentive	5750	-	-	2,500	3,000	3,000	
Out of Class Pay	5896	3	-	-	-	-	
Leave Buy Out	5897	4,545	-	7,100	7,600	7,600	
Overtime	5899	1,240	1,693	5,000	5,000	5,000	
Total Salaries		257,949	312,256	388,100	407,800	407,800	-
Taxes & Benefits							
Employer's FICA	5950	19,100	23,126	30,000	32,000	32,000	
OR Paid Family Medical Leave	5952	999	1,209	1,500	1,600	1,600	
Worker Compensation	5955	13,122	9,784	15,800	16,800	16,800	
Unemployment	5960	-	-	-	-	-	
Health & Life Insurance	5965	72,663	74,202	80,314	103,350	103,350	
Retirement	5970	136,905	121,458	119,491	127,890	127,890	
Retirement - OPSRP	5971	-	-	-	-	-	
VEBA	5980	7,245	11,280	8,880	2,580	2,580	
Uniform Allowance	5990	1,455	1,560	1,560	1,560	1,560	
Total Taxes & Benefits		251,489	242,619	257,546	285,780	285,780	-
Total Personal Services		509,438	554,875	645,646	693,580	693,580	-
Total Full-Time Equivalent		6.00	6.00	6.50	6.50	6.50	
Materials & Services							
Office Supplies	6001	-	98	200	200	200	
Non-Capital Equipment	6004	-	1,087	1,000	1,000	1,000	
Operating Supplies	6005	12	-	-	-	-	
Computer Software & Licensing	6009	2,598	1,606	3,000	3,000	3,000	
Computer Supplies	6011	-	-	100	100	100	
Fuel	6030	1,800	1,122	3,000	2,000	2,000	
Uniforms & Safety Supplies	6251	874	37	1,000	1,000	1,000	
Printing & Advertising	7001	553	94	500	500	500	
Books & Publications	7003	-	-	100	100	100	
Postage & Shipping	7005	19	-	50	50	50	
Telephone	7007	307	554	750	750	750	

TILLAMOOK COUNTY
Solid Waste Service District
FY2024-25 Annual Budget



Solid Waste Service District		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
Account No.	Actuals	Actuals	Budget	Proposed Budget	Approved Budget	Adopted Budget	
Insurance & Deductibles	7020	440	125	1,000	1,000	1,000	
Memberships & Dues	7050	250	590	1,000	1,000	1,000	
Travel/Training/Mileage	7080	314	4,307	4,000	4,000	4,000	
Professional Svcs	7101	11,306	6,616	9,000	9,000	9,000	
Contracted Services	7105	35	-	2,000	1,000	1,000	
Monitoring	7205	-	150	-	-	-	
Legal	7110	-	-	2,000	2,000	2,000	
R&M/Building & Grounds	7450	-	-	-	-	-	
R&M/Vehicles	7603	295	148	3,000	3,000	3,000	
R&M/Equipment	7605	-	-	-	-	-	
Recycling - Promotion	7851	64	-	-	-	-	
Misc Materials & Services	7899	112	-	500	500	500	
Indirect Cost Allocation	8001	86,780	109,320	63,550	65,457	65,457	
Intercounty/Insurance	8002	16,771	16,625	23,000	25,300	25,300	
Intercounty/Road Admin	8004	30,000	30,000	30,000	30,000	30,000	
Intercounty/IS Support	8007	-	-	100	100	100	
Total Materials & Services		152,529	172,478	148,850	151,057	151,057	-
Capital Outlay							
Computers/Office Equipment	9020	-	-	-	-	-	-
Vehicles	9030	55,007	-	-	-	-	-
Total Capital Outlay		55,007	-	-	-	-	-
Transfers Out							
Transfer to SW Sinking	9883	155,000	100,000	100,000	100,000	100,000	-
Total Transfers Out		155,000	100,000	100,000	100,000	100,000	-
Unappropriated Ending Fund Bal	9995	167,344	481,949	271,837	352,363	352,363	-
Total Unappropriated Ending Fund Bal		167,344	481,949	271,837	352,363	352,363	-
Total Administrative Expenditures		1,039,318	1,309,302	1,166,333	1,297,000	1,297,000	-
Admin Revenues minus Expenditures		(214,071)	(829,185)	(293,900)	(347,000)	(347,000)	-
Transfer Station Expense	41002						
Materials & Services							
Non-Capital Equipment	6004	-	-	0	-	-	-
Operating Supplies	6005	2,796	2,182	4,000	4,000	4,000	-
Computer Software & Licensing	6009	5,181	1,911	-	-	-	-
Fuel & Lubricants	6030	2,573	1,892	3,000	3,000	3,000	-
Uniforms	6251	-	-	-	-	-	-
Printing & Advertising	7001	-	109	500	500	500	-
Telephone	7007	1,637	1,558	2,000	2,000	2,000	-
Network Fees	7012	4,500	4,320	5,000	4,500	4,500	-
Bank Fees	7013	22,542	35,667	25,000	35,000	35,000	-
Contracted Services	7105	2,675,827	2,858,270	2,900,000	3,000,000	3,000,000	-
Monitoring	7205	-	26,371	50,000	50,000	50,000	-
Utilities	7410	3,059	3,108	3,500	3,500	3,500	-
R&M/Buildings & Grounds	7450	33,163	18,384	30,000	30,000	30,000	-
R&M/Vehicles	7603	-	-	-	-	-	-
R&M/Equipment	7605	32,135	31,123	30,000	30,000	30,000	-
Permit Fees	7650	3,612	5,022	7,000	7,000	7,000	-
Chemical Toilets	7704	152	-	2,000	2,000	2,000	-
Hazardous Waste Day	7850	-	650	-	-	-	-
Recycling - Promotion	7851	650	-	-	-	-	-

TILLAMOOK COUNTY
Solid Waste Service District
FY2024-25 Annual Budget



Solid Waste Service District		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
Account No.	Actuals	Actuals	Budget	Proposed Budget	Approved Budget	Adopted Budget	
No-Charge Disposal	7853	-	-	-			
Misc. Materials & Services	7899	60	-	500			
Intercounty/Work Crew	8010	-	-	3,000	3,000	3,000	
Total Materials & Services		2,787,887	2,990,567	3,065,500	3,174,500	3,174,500	-
Capital Outlay							
Machinery/Equipment	9035	57,877	-	-	-	-	-
Total Capital Outlay		57,877	-	-	-	-	-
Transfers Out							
Transfer to SW Sinking	9883	687	-	-	-	-	-
Total Transfers Out		687	-	-	-	-	-
Operating Contingency							
Operating Contingency	9900	-	-	100,000	150,000	150,000	-
Total Contingency		-	-	100,000	150,000	150,000	-
Total Transfer Station Expense		2,846,450	2,990,567	3,165,500	3,324,500	3,324,500	-
Transfer Station Rev minus Expense		361,481	974,650	469,500	545,500	545,500	-
Closed Landfill Expense	41003						
Materials & Services							
Non-Capital Equipment	6004	1,600	-	-			
Telephone	7007	841	841	900	900	900	
Contracted Services	7105	312	312	350	350	350	
Monitoring	7205	42,264	47,765	50,000	25,000	25,000	
Utilities	7410	2,571	2,485	2,000	2,000	2,000	
R&M/Buildings & Grounds	7450	-	-	5,000	55,000	55,000	
R&M/Equipment	7605	1,833	1,513	5,000	5,000	5,000	
Permit Fees	7650	276	-	500	500	500	
Hazardous Waste Day	7850	-	55	-			
Misc Materials & Services	7899	-	-	-			
Intercounty/Insurance	8002	2,453	2,055	3,000	6,000	6,000	
Intercounty/Work Crew	8010	-	-	3,000	1,500	1,500	
		52,150	55,025	69,750	96,250	96,250	-
Capital Outlay							
Machinery/Equipment	9035	-	-	5,000	5,000	5,000	-
Total Capital Outlay		-	-	5,000	5,000	5,000	-
Total Closed Landfill Expense		52,150	55,025	74,750	101,250	101,250	-
Total Transfer Station Rev minus Expense		(52,150)	(55,025)	(74,750)	(101,250)	(101,250)	-
RHC Expense	41004						
Materials & Services							
Operating Supplies	6005	-	-	-			
Fuel & Lubrications	6030	268	273	0			
Printing & Advertising	7001	788	200	0			
Telephone	7007	788	556	800	700	700	
Travel & Mileage	7080	-	-	-			
Contracted Services	7105	287	110	13,500			
Legal	7110	-	-	-			
Utilities	7410	512	579	550	550	550	
R&M/Building & Grounds	7450	-	382	1,000	1,000	1,000	
R&M/Vehicles	7603	-	-	-			
R&M/Equipment	7605	174	4,327	3,000	1,000	1,000	
Code Enforcement Program	7835	-	-	15,000	15,000	15,000	

TILLAMOOK COUNTY
Solid Waste Service District
FY2024-25 Annual Budget



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Account No.	Actuals	Actuals	Budget	Proposed Budget	Approved Budget	Adopted Budget	
Hazardous Waste Program	7850	114,648	108,920	120,000	120,000	120,000	
Recycling-Promotion	7851	21,469	19,487	25,000	50,000	50,000	
No-Charge Disposal	7853	1,549	1,259	2,000	4,000	4,000	
		<u>140,483</u>	<u>136,093</u>	<u>180,850</u>	<u>192,250</u>	<u>192,250</u>	-
Total RHC Expense		<u>140,483</u>	<u>136,093</u>	<u>180,850</u>	<u>192,250</u>	<u>192,250</u>	-
RHC Revenues minus Expense		(96,049)	(90,440)	(100,850)	(97,250)	(97,250)	-
Solid Waste Fund							
Revenue & Expense Summary							
Resources							
Beginning Fund Balance		517,815	167,344	607,433	655,000	655,000	-
Revenues		<u>3,559,797</u>	<u>4,323,643</u>	<u>3,980,000</u>	<u>4,260,000</u>	<u>4,260,000</u>	-
Total Resources		<u>4,077,612</u>	<u>4,490,987</u>	<u>4,587,433</u>	<u>4,915,000</u>	<u>4,915,000</u>	-
Expenditures							
Personnel Services		509,438	554,875	645,646	693,580	693,580	-
Materials & Services		3,133,048	3,354,163	3,464,950	3,614,057	3,614,057	-
Capital Expenditures		112,884	-	5,000	5,000	5,000	-
Transfers Out		<u>155,687</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	-
Total Expenditures		<u>3,911,057</u>	<u>4,009,037</u>	<u>4,215,596</u>	<u>4,412,637</u>	<u>4,412,637</u>	-
Reserves							
Contingency		-	-	100,000	150,000	150,000	-
Unappropriated		<u>167,344</u>	<u>481,949</u>	<u>271,837</u>	<u>352,363</u>	<u>352,363</u>	-
Total Reserves		<u>167,344</u>	<u>481,949</u>	<u>371,837</u>	<u>502,363</u>	<u>502,363</u>	-
Current OMB Uniform Guidance Indirect Cost Allocation \$							
Charged - \$63,550							

TILLAMOOK COUNTY
Solid Waste Service District
FY2024-25 Annual Budget



Fund: 420
Department: 42000

Solid Waste Sinking Fund	Account No.	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Proposed	Approved	Adopted
					Budget	Budget	Budget
Departmental Revenue							
Beginning Balance	4000	151,113	216,913	200,000	200,000	200,000	
State Grants	4250	-	68,223	690,000	-	-	
Refunds & Reimbursements	4670	-	11,064	-	-	-	
Interest	4699	6,209	10,049	5,000	7,500	7,500	
Transfer from Solid Waste	4806	155,687	100,000	100,000	100,000	100,000	
Loan Proceeds	4901	-	-	2,520,000	2,520,000	2,520,000	
Total Solid Waste Sinking Revenues		313,009	406,249	3,515,000	2,827,500	307,500	-
Solid Waste Sinking Expense							
Materials & Services							
Printing & Advertising	7001	126	150				
Consulting	7103	-	36,431	300,000	100,000	100,000	
Consulting	7105	-	6,522	-	-	-	
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	43,103	391,150	191,150	191,150	-
Capital Outlay							
Machinery/Equipment	9035	-	-	-	-	-	
Buildings & Improvements	9040	5,280	-	300,000	-	-	
Transfer Station Capital Projects (MTS)	9040	-	-	746,150	746,150	746,150	
Transfer Station Capital Projects (PCTS)	9040	90,690	92,099	1,741,850	1,741,850	1,741,850	
Transfer Station Capital Projects (TTS)	9040	-	-	-	-	-	
Total Capital Outlay		95,970	92,099	2,788,000	2,488,000	2,488,000	-
Transfers Out							
Transfer to SW Sinking	9883	-	-	-	-	-	
Total Transfers Out		-	-	-	-	-	-
Contingency							
Contingency	9900	-	-	61,290	61,290	61,290	
Total Contingency		-	-	61,290	61,290	61,290	-
Unappropriated Ending Fund Bal							
Unappropriated Ending Fund Bal	9995	216,913	271,047	274,560	87,060	87,060	
Total Unappropriated Ending Fund Bal		216,913	271,047	274,560	87,060	87,060	-
Total Expenditures		313,009	406,249	3,515,000	2,827,500	2,827,500	-
SW Sinking Revenues minus Expenditures		(0)	-	-	-	-	-

TILLAMOOK COUNTY
Solid Waste Service District
FY2024-25 Annual Budget



Solid Waste Sinking Fund		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
Account No.		Actuals	Actuals	Budget	Proposed Budget	Approved Budget	Adopted Budget
Solid Waste Sinking Fund							
Revenue & Expense Summary							
Resources							
	Beginning Fund Balance	151,113	216,913	200,000	200,000	200,000	-
	Revenues	6,209	89,336	3,215,000	2,527,500	2,527,500	-
	Transfers In	155,687	100,000	100,000	100,000	100,000	-
	Total Resources	313,009	406,249	3,515,000	2,827,500	2,827,500	-
Expenditures							
	Materials & Services	126	43,103	391,150	191,150	191,150	-
	Capital Expenditures	95,970	92,099	2,788,000	2,488,000	2,488,000	-
	Transfers Out	-	-	-	-	-	-
	Total Expenditures	96,096	135,202	3,179,150	2,679,150	2,679,150	-
Reserves							
	Contingency	-	-	61,290	61,290	61,290	-
	Unappropriated	216,913	271,047	274,560	87,060	87,060	-
	Total Reserves	216,913	271,047	335,850	148,350	148,350	-
Current OMB Uniform Guidance Indirect Cost Allocation \$							
Charged - \$0							

TILLAMOOK COUNTY
Solid Waste Service District
FY2024-25 Annual Budget



Fund: 430
Department: 43000

Solid Waste Post Closure Reserve	Account No.	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Budget	2026-2027 Proposed Budget	2026-2027 Approved Budget	2026-2027 Adopted Budget
Departmental Revenue							
Beginning Balance	4000	1,090,864	1,090,864	1,090,864	1,090,864	1,090,864	
Interest	4699	-	-	-			
Transfer from Solid Waste	4806	-	-	-			
Total Solid Waste Sinking Revenues		<u>1,090,864</u>	<u>1,090,864</u>	<u>1,090,864</u>	<u>1,090,864</u>	<u>1,090,864</u>	-
Solid Waste Sinking Expense							
Materials & Services							
Consultant Engineering	7103	-	-	-	-	-	-
Total Materials & Services		-	-	-	-	-	-
Capital Outlay							
Buildings & Improvements	9040	-	-	-	-	5,000	-
Total Capital Outlay		-	-	-	-	5,000	-
Transfers Out							
Transfer to SW Sinking	9883	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-
Contingency							
Contingency	9900	-	-	-	-	295,000	-
Total Contingency		-	-	-	-	295,000	-
Unappropriated Ending Fund Bal		<u>1,090,864</u>	<u>1,090,864</u>	<u>1,090,864</u>	<u>1,090,864</u>	<u>790,864</u>	-
Total Unappropriated Ending Fund Bal		<u>1,090,864</u>	<u>1,090,864</u>	<u>1,090,864</u>	<u>1,090,864</u>	<u>790,864</u>	-
Total Expenditures		<u>1,090,864</u>	<u>1,090,864</u>	<u>1,090,864</u>	<u>1,090,864</u>	<u>1,090,864</u>	-
SW Sinking Revenues minus Expenditures		-	-	-	-	-	-
Solid Waste Post Closure Reserve Revenue & Expense Summary							
Resources							
Beginning Fund Balance		1,090,864	1,090,864	1,090,864	1,090,864	1,090,864	-
Revenues		-	-	-	-	-	-
Transfers In		-	-	-	-	-	-
Total Resources		<u>1,090,864</u>	<u>1,090,864</u>	<u>1,090,864</u>	<u>1,090,864</u>	<u>1,090,864</u>	-
Expenditures							
Materials & Services		-	-	-	-	-	-
Capital Expenditures		-	-	-	-	5,000	-
Transfers Out		-	-	-	-	-	-
Total Expenditures		-	-	-	-	5,000	-
Reserves							
Contingency		-	-	-	-	295,000	-
Unappropriated		1,090,864	1,090,864	1,090,864	1,090,864	790,864	-
Total Reserves		<u>1,090,864</u>	<u>1,090,864</u>	<u>1,090,864</u>	<u>1,090,864</u>	<u>1,085,864</u>	-

Current OMB Uniform Guidance Indirect Cost Allocation \$
Charged - \$0