

2026 – 2027



TILLAMOOK COUNTY

SOLID WASTE SERVICE DISTRICT BUDGET

Debra Jacob - Budget Officer

**SOLID WASTE
GENERAL FUND**



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TILLAMOOK COUNTY
Solid Waste Service District
FY2024-25 Annual Budget



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

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Proposed Budget	Approved Budget	Adopted Budget
Solid Waste Service District							
Departmental Revenue							
Beginning Balance	4000	517,815	167,344	607,433	655,000	655,000	655,000
State Grants	4250	-	-	-	-	-	-
Service Charges	4363	244,697	246,583	235,000	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	60,000
Subtotal - Administration	41001	307,432	312,773	265,000	295,000	295,000	295,000
Surcharge	4237	129,378	108,206	105,000	120,000	120,000	120,000
Solid Waste Fees	4362	3,044,601	3,831,112	3,500,000	3,700,000	3,700,000	3,700,000
Refunds & Reimbursements	4670	657	-	-	-	-	-
Miscellaneous Revenue	4690	33,295	25,899	30,000	50,000	50,000	50,000
Subtotal - Transfer Station	41002	3,207,932	3,965,217	3,635,000	3,870,000	3,870,000	3,870,000
Refunds & Reimbursements	4670	-	-	-	-	-	-
Miscellaneous Revenue	4690	44,433	45,653	80,000	95,000	95,000	95,000
Subtotal - RHC	41004	44,433	45,653	80,000	95,000	95,000	95,000
Total Solid Waste Revenues		4,077,612	4,323,643	4,587,433	4,915,000	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	82,800
Professional/Technical	5300	-	-	32,800	32,800	32,800	32,800
Skilled/Service/Maint Worker	5500	180,988	241,385	264,400	276,600	276,600	276,600
AFSCME Incentive	5750	-	-	2,500	3,000	3,000	3,000
Out of Class Pay	5896	3	-	-	-	-	-
Leave Buy Out	5897	4,545	-	7,100	7,600	7,600	7,600
Overtime	5899	1,240	1,693	5,000	5,000	5,000	5,000
Total Salaries		257,949	312,256	388,100	407,800	407,800	407,800
Taxes & Benefits							
Employer's FICA	5950	19,100	23,126	30,000	32,000	32,000	32,000
OR Paid Family Medical Leave	5952	999	1,209	1,500	1,600	1,600	1,600
Worker Compensation	5955	13,122	9,784	15,800	16,800	16,800	16,800
Unemployment	5960	-	-	-	-	-	-
Health & Life Insurance	5965	72,663	74,202	80,314	103,350	103,350	103,350
Retirement	5970	136,905	121,458	119,491	127,890	127,890	127,890
Retirement - OPSRP	5971	-	-	-	-	-	-
VEBA	5980	7,245	11,280	8,880	2,580	2,580	2,580
Uniform Allowance	5990	1,455	1,560	1,560	1,560	1,560	1,560
Total Taxes & Benefits		251,489	242,619	257,546	285,780	285,780	285,780
Total Personal Services		509,438	554,875	645,646	693,580	693,580	693,580
Total Full-Time Equivalent		6.00	6.00	6.50	6.50	6.50	6.50
Materials & Services							
Office Supplies	6001	-	98	200	200	200	200
Non-Capital Equipment	6004	-	1,087	1,000	1,000	1,000	1,000
Operating Supplies	6005	12	-	-	-	-	-
Computer Software & Licensing	6009	2,598	1,606	3,000	3,000	3,000	3,000
Computer Supplies	6011	-	-	100	100	100	100
Fuel	6030	1,800	1,122	3,000	2,000	2,000	2,000
Uniforms & Safety Supplies	6251	874	37	1,000	1,000	1,000	1,000
Printing & Advertising	7001	553	94	500	500	500	500
Books & Publications	7003	-	-	100	100	100	100
Postage & Shipping	7005	19	-	50	50	50	50
Telephone	7007	307	554	750	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	1,000
Memberships & Dues	7050	250	590	1,000	1,000	1,000	1,000
Travel/Training/Mileage	7080	314	4,307	4,000	4,000	4,000	4,000
Professional Svcs	7101	11,306	6,616	9,000	9,000	9,000	9,000
Contracted Services	7105	35	-	2,000	1,000	1,000	1,000
Monitoring	7205	-	150	-	-	-	-
Legal	7110	-	-	2,000	2,000	2,000	2,000
R&M/Building & Grounds	7450	-	-	-	-	-	-
R&M/Vehicles	7603	295	148	3,000	3,000	3,000	3,000
R&M/Equipment	7605	-	-	-	-	-	-
Recycling - Promotion	7851	64	-	-	-	-	-
Misc Materials & Services	7899	112	-	500	500	500	500
Indirect Cost Allocation	8001	86,780	109,320	63,550	65,457	65,457	65,457
Intercounty/Insurance	8002	16,771	16,625	23,000	25,300	25,300	25,300
Intercounty/Road Admin	8004	30,000	30,000	30,000	30,000	30,000	30,000
Intercounty/IS Support	8007	-	-	100	100	100	100
Total Materials & Services		152,529	172,478	148,850	151,057	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	100,000
Total Transfers Out		155,000	100,000	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	352,363
Total Administrative Expenditures		1,039,318	1,309,302	1,166,333	1,297,000	1,297,000	1,297,000
Admin Revenues minus Expenditures		(214,071)	(829,185)	(293,900)	(347,000)	(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	4,000
Computer Software & Licensing	6009	5,181	1,911	-	-	-	-
Fuel & Lubricants	6030	2,573	1,892	3,000	3,000	3,000	3,000
Uniforms	6251	-	-	-	-	-	-
Printing & Advertising	7001	-	109	500	500	500	500
Telephone	7007	1,637	1,558	2,000	2,000	2,000	2,000
Network Fees	7012	4,500	4,320	5,000	4,500	4,500	4,500
Bank Fees	7013	22,542	35,667	25,000	35,000	35,000	35,000
Contracted Services	7105	2,675,827	2,858,270	2,900,000	3,000,000	3,000,000	3,000,000
Monitoring	7205	-	26,371	50,000	50,000	50,000	50,000
Utilities	7410	3,059	3,108	3,500	3,500	3,500	3,500
R&M/Buildings & Grounds	7450	33,163	18,384	30,000	30,000	30,000	30,000
R&M/Vehicles	7603	-	-	-	-	-	-
R&M/Equipment	7605	32,135	31,123	30,000	30,000	30,000	30,000
Permit Fees	7650	3,612	5,022	7,000	7,000	7,000	7,000
Chemical Toilets	7704	152	-	2,000	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	3,000
Total Materials & Services		2,787,887	2,990,567	3,065,500	3,174,500	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	150,000
Total Contingency		-	-	100,000	150,000	150,000	150,000
Total Transfer Station Expense		2,846,450	2,990,567	3,165,500	3,324,500	3,324,500	3,324,500
Transfer Station Rev minus Expense		361,481	974,650	469,500	545,500	545,500	545,500
Closed Landfill Expense	41003						
Materials & Services							
Non-Capital Equipment	6004	1,600	-	-			
Telephone	7007	841	841	900	900	900	900
Contracted Services	7105	312	312	350	350	350	350
Monitoring	7205	42,264	47,765	50,000	25,000	25,000	25,000
Utilities	7410	2,571	2,485	2,000	2,000	2,000	2,000
R&M/Buildings & Grounds	7450	-	-	5,000	55,000	55,000	55,000
R&M/Equipment	7605	1,833	1,513	5,000	5,000	5,000	5,000
Permit Fees	7650	276	-	500	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	6,000
Intercounty/Work Crew	8010	-	-	3,000	1,500	1,500	1,500
		52,150	55,025	69,750	96,250	96,250	96,250
Capital Outlay							
Machinery/Equipment	9035	-	-	5,000	5,000	5,000	5,000
Total Capital Outlay		-	-	5,000	5,000	5,000	5,000
Total Closed Landfill Expense		52,150	55,025	74,750	101,250	101,250	101,250
Total Transfer Station Rev minus Expense		(52,150)	(55,025)	(74,750)	(101,250)	(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	700
Travel & Mileage	7080	-	-	-			
Contracted Services	7105	287	110	13,500			
Legal	7110	-	-	-			
Utilities	7410	512	579	550	550	550	550
R&M/Building & Grounds	7450	-	382	1,000	1,000	1,000	1,000
R&M/Vehicles	7603	-	-	-			
R&M/Equipment	7605	174	4,327	3,000	1,000	1,000	1,000
Code Enforcement Program	7835	-	-	15,000	15,000	15,000	15,000

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

**SOLID WASTE
SINKING FUND**



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TILLAMOOK COUNTY
Solid Waste Service District
FY2024-25 Annual Budget



Fund: 420
Department: 42000

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Proposed Budget	Approved Budget	Adopted Budget
Solid Waste Sinking Fund							
Departmental Revenue							
Beginning Balance	4000	151,113	216,913	200,000	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	7,500
Transfer from Solid Waste	4806	155,687	100,000	100,000	100,000	100,000	100,000
Loan Proceeds	4901	-	-	2,520,000	2,520,000	2,520,000	2,520,000
Total Solid Waste Sinking Revenues		313,009	406,249	3,515,000	2,827,500	2,827,500	2,827,500
Solid Waste Sinking Expense							
Materials & Services							
Printing & Advertising	7001	126	150				
Consulting	7103	-	36,431	300,000	100,000	100,000	100,000
Consulting	7105	-	6,522	-			
Permit Fees	7650	-	-	1,000	1,000	1,000	1,000
Principle payment	7890	-	-	28,550	28,550	28,550	28,550
Interest payment	7891	-	-	61,600	61,600	61,600	61,600
Misc. Materials & Services	7899	-	-	-			
Total Materials & Services		126	43,103	391,150	191,150	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	746,150
Transfer Station Capital Projects (PCTS)	9040	90,690	92,099	1,741,850	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	2,488,000
Transfers Out							
Transfer to SW Sinking	9883	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-
Contingency							
Contingency	9900	-	-	61,290	61,290	61,290	61,290
Total Contingency		-	-	61,290	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	87,060
Total Unappropriated Ending Fund Bal		216,913	271,047	274,560	87,060	87,060	87,060
Total Expenditures		313,009	406,249	3,515,000	2,827,500	2,827,500	2,827,500
SW Sinking Revenues minus Expenditures		(0)	-	-	-	-	-

TILLAMOOK COUNTY
Solid Waste Service District
FY2024-25 Annual Budget



		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Proposed Budget	Approved Budget	Adopted Budget
Solid Waste Sinking Fund							
Solid Waste Sinking Fund							
Revenue & Expense Summary							
Resources							
Beginning Fund Balance		151,113	216,913	200,000	200,000	200,000	200,000
Revenues		6,209	89,336	3,215,000	2,527,500	2,527,500	2,527,500
Transfers In		155,687	100,000	100,000	100,000	100,000	100,000
Total Resources		313,009	406,249	3,515,000	2,827,500	2,827,500	2,827,500
Expenditures							
Materials & Services		126	43,103	391,150	191,150	191,150	191,150
Capital Expenditures		95,970	92,099	2,788,000	2,488,000	2,488,000	2,488,000
Transfers Out		-	-	-	-	-	-
Total Expenditures		96,096	135,202	3,179,150	2,679,150	2,679,150	2,679,150
Reserves							
Contingency		-	-	61,290	61,290	61,290	61,290
Unappropriated		216,913	271,047	274,560	87,060	87,060	87,060
Total Reserves		216,913	271,047	335,850	148,350	148,350	148,350
Current OMB Uniform Guidance Indirect Cost Allocation \$							
Charged - \$0							

**SOLID WASTE
POST CLOSURE
RESERVE**

TILLAMOOK COUNTY
Solid Waste Service District
FY2024-25 Annual Budget



Fund: 430
Department: 43000

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
		Actuals	Actuals	Budget	Proposed Budget	Approved Budget	Adopted Budget
Solid Waste Post Closure Reserve							
Departmental Revenue							
Beginning Balance	4000	1,090,864	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		1,090,864	1,090,864	1,090,864	1,090,864	1,090,864	1,090,864
Solid Waste Sinking Expense							
Materials & Services							
Consultant Engineering	7103	-	-	-	-	-	-
Total Materials & Services		-	-	-	-	-	-
Capital Outlay							
Buildings & Improvements	9040	-	-	-	-	5,000	5,000
Total Capital Outlay		-	-	-	-	5,000	5,000
Transfers Out							
Transfer to SW Sinking	9883	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-
Contingency							
	9900	-	-	-	-	295,000	295,000
Total Contingency		-	-	-	-	295,000	295,000
Unappropriated Ending Fund Bal							
	9995	1,090,864	1,090,864	1,090,864	1,090,864	790,864	790,864
Total Unappropriated Ending Fund Bal		1,090,864	1,090,864	1,090,864	1,090,864	790,864	790,864
Total Expenditures		1,090,864	1,090,864	1,090,864	1,090,864	1,090,864	1,090,864
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	1,090,864
Revenues		-	-	-	-	-	-
Transfers In		-	-	-	-	-	-
Total Resources		1,090,864	1,090,864	1,090,864	1,090,864	1,090,864	1,090,864
Expenditures							
Materials & Services		-	-	-	-	-	-
Capital Expenditures		-	-	-	-	5,000	5,000
Transfers Out		-	-	-	-	-	-
Total Expenditures		-	-	-	-	5,000	5,000
Reserves							
Contingency		-	-	-	-	295,000	295,000
Unappropriated		1,090,864	1,090,864	1,090,864	1,090,864	790,864	790,864
Total Reserves		1,090,864	1,090,864	1,090,864	1,090,864	1,085,864	1,085,864

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



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**SOLID WASTE
PUBLICATIONS ~
ORDERS**



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**Notice of Property Tax and Certification of Intent to Impose
a Tax, Fee, Assessment, or Charge on Property**

To assessor of Tillamook County

**FORM LB-50
2026-2027**

Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet. Check here if this is
an amended form.

The **Board of Directors of Solid Waste Service District** has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of **Tillamook County**. The property tax, fee, charge or assessment is categorized as stated by this form.

201 Laurel Avenue <i>Mailing Address of District</i>	Tillamook <i>City</i>	Oregon <i>State</i>	97141 <i>ZIP</i>	6/17/2026 <i>Date</i>
Debra Jacob <i>Contact Person</i>	DFS/Treasurer <i>Title</i>	503-842-3439 <i>Daytime Telephone</i>	debra.jacob@tillamookcounty.gov <i>Contact Person E-Mail</i>	

CERTIFICATION - You **must** check one box if you are subject to Local Budget Law

☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.435.

PART I: TOTAL PROPERTY TAX LEVY

	Subject to	
	General Government Limits	
	Rate	-or- Dollar Amount
1. Rate per \$1,000 or total dollar amount levied (within permanent rate limit)	1	
2. Local option operating tax	2	
3. Local option capital project tax	3	
4. City of Portland Levy for pension and disability obligations.	4	
		Excluded from Measure 5 Limits
		Amount of Bond Levy
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a	
5b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	5b	
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c	

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	
7. Election date when your new district received voter approval for your permanent rate limit	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES

-Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose	Date voters approved	First	Final	Tax amount -or- rate
(operating, capital project, or mixed)	local option	tax year	tax year to	authorized per year
	ballot measure	levied	be levied	by voters

PART IV: SPECIAL ASSESSMENTS, FEES AND CHARGES

Description	Subject to General	Excluded from
	Government Limitation	Measure 5 Limitation
1. Each unit of property is assessed a \$12 Fee. (List is attached to Budget Document)	\$254,796	
2		

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

The authority for putting these assessments on the roll is ORS 454.225. (Must be completed if you have an entry in Part IV.)

File with your assessor no later than **JULY 15**, unless granted an extension in writing.



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Tillamook County

Debra Jacob, Budget Officer

2026-2027 Budget Calendar Solid Waste Service District

The budget calendar is a general listing of the deadlines for the budget and for the property tax certification process. Some deadlines are not statutory but reflect good budgeting practices. For details on the applicable statutes listed below, please refer to the most current Oregon Revised Statutes (ORS).

Date	Event / Activity
2/16/2026	Budget Packets to Department
3/16/2026	Budget Requests Due from Department
5/21/2025	Notice of Workshop to Paper
5/21/2026	Notice of Workshop to IS for website posting
5/28/2026	Notice of Workshop Published
6/2/2026	Budget Committee Meeting / Deliberations / Approve Budget
6/3/2026	Budget Summary to Paper
6/3/2026	Budget Summary for website posting
6/10/2026	Budget Summary Published
6/17/2026	2026-2027 Tillamook County Solid Waste Service District Budget Adoption Hearing at 9:35 a.m.
By July 15, 2026	Tax Certification Documents to Assessor
By September 19, 2026	Budget Document to Clerk



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AFFIDAVIT OF PUBLICATION

COUNTY OF TILLAMOOK
STATE OF OREGON SS.

I, Katherine Mace, being first duly sworn, depose and say that I am The Clerk of The Headlight Herald, a newspaper of general circulation, as defined by sections ORS 193.010 and 193.020, printed and published at Tillamook, in the aforesaid county and state; that the

Tillamook Co Solid Waste
Budget Comm Meeting
HH26-229

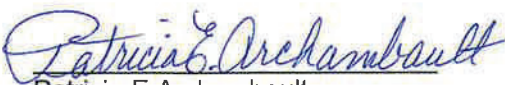
Was published 1 **(one)** successive
and consecutive week(s) in the
following issue(s):

May 26, 2026


Katherine Mace

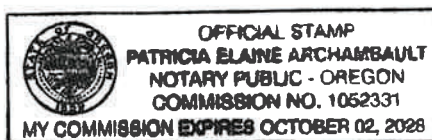
Subscribed and sworn before me
this

1 day of June, 2026


Patricia E Archambault

HH26-229 NOTICE OF SOLID WASTE SERVICE DISTRICT BUDGET COMMITTEE MEETING A public meeting of the Solid Waste District Budget Committee will be held on June 2nd 2026, at 3:00 p.m. at the Tillamook County Courthouse, 201 Laurel Avenue, Commissioners Room 106 to discuss the budget for fiscal year July 1, 2026, to June 30, 2027. The Solid Waste Service District Budget Committee provides opportunities for public participation during meetings via the options below. Audio capabilities are listen-only and are offered on a best effort for the public. Workshop: Dial 971-254-3149, Conference ID: 866 914 607#. Any person may provide public comment at publiccomments@tillamookcounty.gov. A copy of the agenda and the budget document may be obtained on or after May 28, 2026 at <https://www.tillamookcounty.gov/treasurer/page/solid-waste-budget>. This notice is also posted on Tillamook County's website at: <https://www.tillamookcounty.gov/treasurer/page/budget>. This is a public meeting where deliberation of the Budget Committee will take place. Debra Jacob Budget Officer

5/26/26



AFFIDAVIT OF PUBLICATION

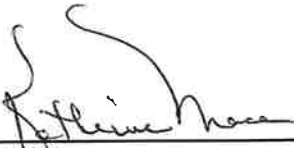
COUNTY OF TILLAMOOK
STATE OF OREGON SS.

I, Katherine Mace, being first duly sworn, depose and say that I am The Clerk of The Headlight Herald, a newspaper of general circulation, as defined by sections ORS 193.010 and 193.020, printed and published at Tillamook, in the aforesaid county and state; that the

Tillamook Co Treasurer
SWSD LB-1
HH26-266

Was published 1 (one) successive and consecutive week(s) in the following issue(s):

June 9, 2026

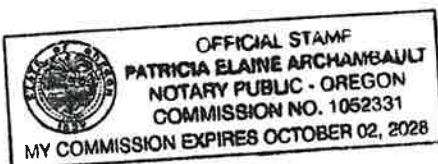

Katherine Mace

Subscribed and sworn before me this

11 day of June, 2026


Patricia E Archambault

FORM LB-1		NOTICE OF BUDGET HEARING		HH26-266
A public meeting of the Solid Waste Service District Board of Commissioners will be held on June 17, 2026 at 9:35 <u>X</u> am <u> </u> pm at the Courthouse in Commissioners Room 106, 201 Laurel Avenue, Tillamook, Oregon. The purpose of this meeting is to adopt the budget for the fiscal year beginning July 1, 2026 as approved by the Tillamook County Solid Waste Budget Committee. Teleconference number is: 971-254-3149. Conference ID: 866 914 607 #. Public comments may be submitted to publiccomments@tillamookcounty.gov. A summary of the budget is presented below. A copy of the budget may be obtained at https://www.tillamookcounty.gov/treasurer/page/solid-waste-budget. This budget is for an <u>X</u> annual <u> </u> biennial budget period. This budget was prepared on a basis of accounting that is <u>X</u> the same as <u> </u> different than used the preceding year. If different, the major changes and their effect on the budget are:				
Contact: Debra Jacob		Ph: 503-842-3425		Email: debra.jacob@tillamookcounty.gov
FINANCIAL SUMMARY - RESOURCES				
TOTAL OF ALL FUNDS		Actual Amount 2024-2025	Adopted Budget This Year 2025-2026	Approved Budget Next Year 2026-2027
1. Beginning Fund Balance/Net Working Capital		1,475,121	1,898,297	1,945,884
2. Fees, Licenses, Permits, Fines, Assessments and Other Service Charges		4,185,901	3,840,000	4,055,000
3. Federal, State and All Other Grants, Gifts, Allocations and Donations		68,223	590,000	0
4. Revenue from Bonds and Other Debt		0	2,520,000	2,520,000
5. Interfund Transfers / Internal Service Reimbursements		100,000	100,000	100,000
6. All Other Resources Except Property Taxes		158,853	145,000	212,500
7. Property Taxes Estimated to be Received		0	0	0
8. Total Resources - add lines 1 through 7		\$5,988,098	\$9,193,297	\$8,833,384
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION				
9. Personnel Services		554,872	645,648	663,580
10. Materials and Services		3,397,265	3,856,100	3,805,207
11. Capital Outlay		92,099	2,793,000	2,496,000
12. Debt Service		0	0	0
13. Interfund Transfers		100,000	100,000	100,000
14. Contingencies		0	161,290	506,290
15. Special Payments		0	0	0
16. Unappropriated Ending Balance and Reserved for Future Expenditure		1,843,859	1,637,261	1,230,267
17. Total Requirements - add lines 9 through 16		\$5,988,095	\$9,193,297	\$8,833,384
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *				
Name of Organizational Unit or Program				
FTE for that Unit or Program				
Name Solid Waste	4,490,988	4,587,433	4,815,000	
FTE	6	6.5	6.5	
Name Solid Waste Sinking	406,248	3,615,000	2,827,500	
FTE	0	0	0	
Name Solid Waste Post Closure Reserve	1,090,864	1,090,864	1,090,864	
FTE	0	0	0	
Total Requirements	\$5,988,100	\$9,193,297	\$8,833,364	
Total FTE	6	6.5	6.5	
STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *				
N/A				
PROPERTY TAX LEVIES				
		Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit per)				
Local Option Levy				
Local Option Levy				
Levy For General Obligation Bonds				
STATEMENT OF INDEBTEDNESS				
LONG TERM DEBT		Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1	
General Obligation Bonds				
Other Bonds				
Other Borrowings			\$2,520,000	
Total			\$2,520,000	
* If more space is needed to complete any section of this form, insert lines (rows) on this sheet or add sheets. You may delete unused lines.				



BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF TILLAMOOK COUNTY, OREGON
SITTING AS THE BOARD OF THE SOLID WASTE SERVICE DISTRICT

In the Matter of Adopting the Budget,	)	ORDER #26- <u>037</u>
Appropriating Funds, and Categorizing	)	
Taxes for the Solid Waste Service	)	SWSD #26- <u>006</u>
District for Fiscal Year 2026-2027	)	

This matter came before the Tillamook County Board of Commissioners, sitting as the governing body of the Solid Waste Service District (SWSD) on June 17, 2026. The Tillamook County Board of Commissioners, being fully apprised, finds as follows:

1. The Solid Waste Service District Budget Committee approved the 2026-2027 Solid Waste Service District Budget on June 2, 2026.

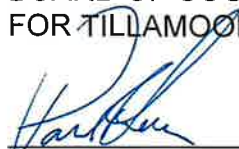
NOW, THEREFORE, IT IS ORDERED that:

2. The Tillamook County Board of Commissioners, sitting as the Board of Directors for the Solid Waste Service District, hereby adopts the budget for Fiscal Year 2026-2027 in the total sum of \$8,833,364.
3. The amount for the fiscal year beginning July 1, 2026 and for the purposes shown, are hereby appropriated on Exhibit "A" attached hereto and incorporated by reference herein.
4. The Tillamook County Board of Commissioners, sitting as the Board of Directors of the Solid Waste Service District, hereby levies the Solid Waste Service Charge in the aggregate amount of \$254,796 provided for in the adopted budget.
5. The following allocation and categorization subject to the limits of section 11b, Article XI of the Oregon Constitution make up the above aggregate levy.

	Subject to the General Government Limitation	Excluded from the Limitation
Solid Waste Service Charge	\$254,796	

Dated this 17th day of June 2026.

BOARD OF COUNTY COMMISSIONERS
FOR TILLAMOOK COUNTY, OREGON



Paul Fournier, Chair

Aye Nay Absent/Abstain

X _____ _____ / _____



Mary Faith Bell, Vice-Chair

0 _____ _____ / _____



Erin Skaar, Commissioner

✓ _____ _____ / _____

ATTEST: Christy Nyseth,
 County Clerk

By: 

Special Deputy

APPROVED AS TO FORM:



Bryan Libel, County Counsel



EXHIBIT "A"**2026-2027 SOLID WASTE SERVICE DISTRICT BUDGET****SOLID WASTE SERVICE DISTRICT GENERAL FUND**

Personal Services	693,580
Materials & Services	3,614,057
Capital Outlay	5,000
Contingency	150,000
Transfer to Solid Waste Sinking Fund	100,000
TOTAL SWSD GENERAL FUND APPROPRIATION	\$ 4,562,637
UNAPPROPRIATED ENDING FUND BALANCE **	\$ 352,363

SOLID WASTE SINKING FUND

Materials & Services	191,150
Capital Outlay	2,488,000
Contingency	61,290
TOTAL SWSD SINKING FUND APPROPRIATION	\$ 2,740,440
UNAPPROPRIATED ENDING FUND BALANCE **	\$ 87,060

SOLID WASTE POST CLOSURE RESERVE FUND

Materials & Services	5,000
Contingency	295,000
TOTAL SWSD POST CLOSURE RES. FUND APPROPRIATION	\$ 300,000
UNAPPROPRIATED ENDING FUND BALANCE **	\$ 790,864

TOTAL SWSD APPROPRIATION	\$ 7,603,077
TOTAL SWSD UNAPPROPRIATED ENDING FUND BALANCE	\$ 1,230,287
GRAND TOTAL SWSD ADOPTED BUDGET	\$ 8,833,364

**Not included in the appropriation, but may be included in the accounting records for "balance" purposes. By definition an unappropriated ending fund balance is not appropriated.