

**TILLAMOOK COUNTY Solid
Waste Service District
FY2026-27 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		
State Grants	4250	-	-	-			
Service Charges	4363	244,697	246,583	235,000	235,000		
Refunds & Reimbursements	4670	2,180	4,610				
Miscellaneous	4690	-	-	-			
Interest	4699	60,555	61,580	30,000	60,000		
Subtotal - Administration	41001	307,432	312,773	265,000	295,000	-	-
Surcharge	4237	129,378	108,206	105,000	120,000		
Solid Waste Fees	4362	3,044,601	3,831,112	3,500,000	3,700,000		
Refunds & Reimbursements	4670	657	-	-			
Miscellaneous Revenue	4690	33,295	25,899	30,000	50,000		
Subtotal - Transfer Station	41002	3,207,932	3,965,217	3,635,000	3,870,000	-	-
Refunds & Reimbursements	4670	-	-	-			
Miscellaneous Revenue	4690	44,433	45,653	80,000	95,000		
Subtotal - RHC	41004	44,433	45,653	80,000	95,000	-	-
Total Solid Waste Revenues		4,077,612	4,832,946	4,587,433	4,915,000		-
Administrative Expense 41001							
Personal Services							
Salaries							
Management/Supervisory	5200	71,173	69,178	76,300	82,800		
Professional/Technical	5300	-	-	32,800	32,800		
Skilled/Service/Maint Worker	5500	180,988	241,385	264,400	276,600		
AFSCME Incentive	5750	-	-	2,500	3,000		
Out of Class Pay	5896	3	-	-			
Leave Buy Out	5897	4,545	-	7,100	7,600		
Overtime	5899	1,240	1,693	5,000	5,000		
Total Salaries		257,949	312,256	388,100	407,800	-	-
Taxes & Benefits							
Employer's FICA	5950	19,100	23,126	30,000	32,000		
OR Paid Family Medical Leave	5952	999	1,209	1,500	1,600		
Worker Compensation	5955	13,122	9,784	15,800	16,800		
Unemployment	5960	-	-	-			
Health & Life Insurance	5965	72,663	74,202	80,314	103,350		
Retirement	5970	136,905	121,458	119,491	127,890		
Retirement - OPSRP	5971	-	-	-			
VEBA	5980	7,245	11,280	8,880	2,580		
Uniform Allowance	5990	1,455	1,560	1,560	1,560		
Total Taxes & Benefits		251,489	242,619	257,546	285,780	-	-
Total Personal Services		509,438	554,875	645,646	693,580	-	-
Total Full-Time Equivalent		6.00	6.00	6.50	6.50		
Materials & Services							
Office Supplies	6001	-	98	200	200		
Non-Capital Equipment	6004	-	1,087	1,000	1,000		
Operating Supplies	6005	12	-	-			
Computer Software & Licensing	6009	2,598	1,606	3,000	3,000		
Computer Supplies	6011	-	-	100	100		
Fuel	6030	1,800	1,122	3,000	2,000		
Uniforms & Safety Supplies	6251	874	37	1,000	1,000		
Printing & Advertising	7001	553	94	500	500		
Books & Publications	7003	-	-	100	100		

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Account No.	Actuals	Actuals	Budget	Proposed Budget	Approved Budget	Adopted Budget	
Postage & Shipping	7005	19	-	50	50		
Telephone	7007	307	554	750	750		
Insurance & Deductibles	7020	440	125	1,000	1,000		
Memberships & Dues	7050	250	590	1,000	1,000		
Travel/Training/Mileage	7080	314	4,307	4,000	4,000		
Professional Svcs	7101	11,306	6,616	9,000	9,000		
Contracted Services	7105	35	-	2,000	1,000		
Monitoring	7205	-	150	-	-		
Legal	7110	-	-	2,000	2,000		
R&M/Building & Grounds	7450	-	-	-	-		
R&M/Vehicles	7603	295	148	3,000	3,000		
R&M/Equipment	7605	-	-	-	-		
Recycling - Promotion	7851	64	-	-	-		
Misc Materials & Services	7899	112	-	500	500		
Indirect Cost Allocation	8001	86,780	109,320	63,550	65,457		
Intercounty/Insurance	8002	16,771	16,625	23,000	25,300		
Intercounty/Road Admin	8004	30,000	30,000	30,000	30,000		
Intercounty/IS Support	8007	-	-	100	100		
Total Materials & Services		152,529	172,478	148,850	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		
Total Transfers Out		155,000	100,000	100,000	100,000	-	-
Unappropriated Ending Fund Bal	9995	167,344	823,908	271,837	352,363		
Total Unappropriated Ending Fund Bal		167,344	823,908	271,837	352,363	-	-
Total Administrative Expenditures		1,039,318	1,651,261	1,166,333	1,297,000	-	-
Admin Revenues minus Expenditures		(214,071)	(1,171,144)	(293,900)	(347,000)	-	-
Transfer Station Expense	41002						
Materials & Services							
Non-Capital Equipment	6004	-	-	0			
Operating Supplies	6005	2,796	2,182	4,000	4,000		
Computer Software & Licensing	6009	5,181	1,911	-	-		
Fuel & Lubricants	6030	2,573	1,892	3,000	3,000		
Uniforms	6251	-	-	-	-		
Printing & Advertising	7001	-	109	500	500		
Telephone	7007	1,637	1,558	2,000	2,000		
Network Fees	7012	4,500	4,320	5,000	4,500		
Bank Fees	7013	22,542	35,667	25,000	35,000		
Contracted Services	7105	2,675,827	2,858,270	2,900,000	3,000,000		
Monitoring	7205	-	26,371	50,000	50,000		
Utilities	7410	3,059	3,108	3,500	3,500		
R&M/Buildings & Grounds	7450	33,163	18,384	30,000	30,000		
R&M/Vehicles	7603	-	-	-	-		
R&M/Equipment	7605	32,135	31,123	30,000	30,000		
Permit Fees	7650	3,612	5,022	7,000	7,000		
Chemical Toilets	7704	152	-	2,000	2,000		
Hazardous Waste Day	7850	-	650	-	-		
Recycling - Promotion	7851	650	-	-	-		

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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		
Total Materials & Services		2,787,887	2,990,567	3,065,500	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		
Total Contingency		-	-	100,000	150,000	-	-
Total Transfer Station Expense		2,846,450	2,990,567	3,165,500	3,324,500	-	-
Transfer Station Rev minus Expense		361,481	974,650	469,500	545,500	-	-
Closed Landfill Expense	41003						
Materials & Services							
Non-Capital Equipment	6004	1,600	-	-			
Telephone	7007	841	841	900	900		
Contracted Services	7105	312	312	350	350		
Monitoring	7205	42,264	47,765	50,000	25,000		
Utilities	7410	2,571	2,485	2,000	2,000		
R&M/Buildings & Grounds	7450	-	-	5,000	55,000		
R&M/Equipment	7605	1,833	1,513	5,000	5,000		
Permit Fees	7650	276	-	500	500		
Hazardous Waste Day	7850	-	55	-	-		
Misc Materials & Services	7899	-	-	-	-		
Intercounty/Insurance	8002	2,453	2,055	3,000	6,000		
Intercounty/Work Crew	8010	-	-	3,000	1,500		
		52,150	55,025	69,750	96,250	-	-
Capital Outlay							
Machinery/Equipment	9035	-	-	5,000	5,000		
Total Capital Outlay		-	-	5,000	5,000	-	-
Total Closed Landfill Expense		52,150	55,025	74,750	101,250	-	-
Total Transfer Station Rev minus Expense		(52,150)	(55,025)	(74,750)	(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		
Travel & Mileage	7080	-	-	-			
Contracted Services	7105	287	110	13,500			
Legal	7110	-	-	-			
Utilities	7410	512	579	550	550		
R&M/Building & Grounds	7450	-	382	1,000	1,000		
R&M/Vehicles	7603	-	-	-			
R&M/Equipment	7605	174	4,327	3,000	1,000		
Code Enforcement Program	7835	-	-	15,000	15,000		

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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		
Recycling-Promotion	7851	21,469	19,487	25,000	50,000		
No-Charge Disposal	7853	1,549	1,259	2,000	4,000		
		<u>140,483</u>	<u>136,093</u>	<u>180,850</u>	<u>192,250</u>	<u>-</u>	
Total RHC Expense		<u>140,483</u>	<u>136,093</u>	<u>180,850</u>	<u>192,250</u>	<u>-</u>	
RHC Revenues minus Expense		(96,049)	(90,440)	(100,850)	(97,250)	-	
Solid Waste Fund							
Revenue & Expense Summary							
Resources							
Beginning Fund Balance		517,815	167,344	607,433	655,000	-	
Revenues		<u>3,559,797</u>	<u>4,323,643</u>	<u>3,980,000</u>	<u>4,260,000</u>	<u>-</u>	
Total Resources		<u>4,077,612</u>	<u>4,490,987</u>	<u>4,587,433</u>	<u>4,915,000</u>	<u>-</u>	
Expenditures							
Personnel Services		509,438	554,875	645,646	693,580	-	
Materials & Services		3,133,048	3,354,163	3,464,950	3,614,057	-	
Capital Expenditures		112,884	-	5,000	5,000	-	
Transfers Out		<u>155,687</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>	
Total Expenditures		<u>3,911,057</u>	<u>4,009,037</u>	<u>4,215,596</u>	<u>4,412,637</u>	<u>-</u>	
Reserves							
Contingency		-	-	100,000	150,000	-	
Unappropriated		<u>167,344</u>	<u>823,908</u>	<u>271,837</u>	<u>352,363</u>	<u>-</u>	
Total Reserves		<u>167,344</u>	<u>823,908</u>	<u>371,837</u>	<u>502,363</u>	<u>-</u>	

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

**TILLAMOOK COUNTY Solid
Waste Service District
FY2026-27 Annual Budget**



Fund: 420
Department: 42000

Solid Waste Sinking Fund	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	151,113	216,913	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		
Transfer from Solid Waste	4806	155,687	100,000	100,000	100,000		
Loan Proceeds	4901	-	-	2,520,000	2,520,000		
Total Solid Waste Sinking Revenues		313,009	406,249	3,515,000	2,827,500	-	-
Solid Waste Sinking Expense							
Materials & Services							
Printing & Advertising	7001	126	150				
Consulting	7103	-	36,431	300,000	100,000		
Consulting	7105	-	6,522	-	-		
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	43,103	391,150	191,150	-	-
Capital Outlay							
Machinery/Equipment	9035	-	-	-	-		
Buildings & Improvements	9040	5,280	-	300,000	-		
Transfer Station Capital Projects (MTS)	9040	-	-	746,150	746,150		
Transfer Station Capital Projects (PCTS)	9040	90,690	92,099	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	-	-
Transfers Out							
Transfer to SW Sinking	9883	-	-	-	-	-	-
Total Transfers Out		-	-	-	-	-	-
Contingency							
Contingency	9900	-	-	61,290	61,290	-	-
Total Contingency		-	-	61,290	61,290	-	-
Unappropriated Ending Fund Bal							
Unappropriated Ending Fund Bal	9995	216,913	271,047	274,560	87,060		
Total Unappropriated Ending Fund Bal		216,913	271,047	274,560	87,060	-	-
Total Expenditures		313,009	406,249	3,515,000	2,827,500	-	-
SW Sinking Revenues minus Expenditures		(0)	-	-	-	-	-

**TILLAMOOK COUNTY Solid
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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	-	-
	Revenues	6,209	89,336	3,215,000	2,527,500	-	-
	Transfers In	155,687	100,000	100,000	100,000	-	-
	Total Resources	<u>313,009</u>	<u>406,249</u>	<u>3,515,000</u>	<u>2,827,500</u>	<u>-</u>	<u>-</u>
Expenditures							
	Materials & Services	126	43,103	391,150	191,150	-	-
	Capital Expenditures	95,970	92,099	2,788,000	2,488,000	-	-
	Transfers Out	-	-	-	-	-	-
	Total Expenditures	<u>96,096</u>	<u>135,202</u>	<u>3,179,150</u>	<u>2,679,150</u>	<u>-</u>	<u>-</u>
Reserves							
	Contingency	-	-	61,290	61,290	-	-
	Unappropriated	216,913	271,047	274,560	87,060	-	-
	Total Reserves	<u>216,913</u>	<u>271,047</u>	<u>335,850</u>	<u>148,350</u>	<u>-</u>	<u>-</u>
Current OMB Uniform Guidance Indirect Cost Allocation \$							
Charged - \$0							

**TILLAMOOK COUNTY Solid
Waste Service District
FY2026-27 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		
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>	-	-
Solid Waste Sinking Expense							
Materials & Services							
Consultant Engineering	7103	-	-	-	-	-	-
Total Materials & Services		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Outlay							
Buildings & Improvements	9040	-	-	-	-	-	-
Total Capital Outlay		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out							
Transfer to SW Sinking	9883	-	-	-	-	-	-
Total Transfers Out		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contingency							
Contingency	9900	-	-	-	-	-	-
Total Contingency		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unappropriated Ending Fund Bal							
Unappropriated Ending Fund Bal	9995	1,090,864	1,090,864	1,090,864	1,090,864		
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>	-	-
Total Expenditures		<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		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Solid Waste Post Closure Reserve Revenue & Expense Summary							
Resources							
Beginning Fund Balance		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>-</u>	<u>-</u>
Expenditures							
Materials & Services		-	-	-	-	-	-
Capital Expenditures		-	-	-	-	-	-
Transfers Out		-	-	-	-	-	-
Total Expenditures		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Reserves							
Contingency		-	-	-	-	-	-
Unappropriated		1,090,864	1,090,864	1,090,864	1,090,864	-	-
Total Reserves		<u>1,090,864</u>	<u>1,090,864</u>	<u>1,090,864</u>	<u>1,090,864</u>	<u>-</u>	<u>-</u>

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