AGENDA

TILLAMOOK COUNTY
SOLID WASTE SERVICE DISTRICT
BUDGET COMMITTEE MEETING

In Person or Virtual
(Virtual option: 971-254-3149 Conference ID 866 914 607#)

June 2, 2026

3:00 p.m. – 3:30 p.m.

1. Call to Order
2. Elect Chair
3. Budget Summary – Justin Weiss
4. Public Input
5. Deliberation
6. Approval of Budget and One Dollar ($1.00) per month Solid Waste Service Fee for Developed Property
7. Adjourn

TILLAMOOK COUNTY SOLID WASTE BUDGET COMMITTEE MEETING
June 2, 2026

ANNUAL MEETING: <u>2026-06-02 SWSD BUDGET COMMITTEE AUDIO.MP4</u>

BUDGET COMMITTEE PRESENT: Commissioner Paul Fournier, Commissioner Mary Faith Bell; Ken Henson

BUDGET COMMITTEE MEMBERS ABSENT: Kevin Stoecker

STAFF PRESENT: Debra Jacob/Director of Financial Services/Treasurer; Justin Weiss, Solid Waste Program Manager; Debra Garland, Board Assistant

1. Call to Order: Tuesday, June 2, 2026 at 3:02 p.m. by Commissioner Fournier

2. 00:17 Elect Chair
   A motion was made by Commissioner Mary Faith Bell and seconded by Commissioner Paul Fournier to elect Ken Henson as Chair. The motion passed with three aye votes.

3. 01:47 Budget Message/Debra Jacob, Director of Financial Services/Treasurer

4. 08:11 Budget Summary/Justin Weiss

5. 49:13 Public Comments: There were none.

6. 49:22 Deliberation: There was none.

7. 49:29 Approval of Budget and One Dollar ($1.00) per month Solid Waste Service Fee for Developed Property

   A motion was made by Commissioner Mary Faith Bell and seconded by Commissioner Paul Fournier.to approve the budgets for Solid Waste 410, Solid Waste Sinking 420, Solid Waste Post Closure Reserve 430, Solid Waste Department and a one dollar per month solid waste service fee for developed property. The motion passed with three aye votes The budget was adopted as proposed.

There being no further business, Chair Henson adjourned the meeting at 3:49 p.m.

BOARD OF COMMISSIONERS

Solid Waste Service District Budget Committee Meeting

June 2, 2026 – 3:00 p.m.

PLEASE PRINT

Name	Email
There were no sign-ins	

(Please use reverse if necessary)

TILLAMOOK COUNTY

Solid Waste Service District

Budget Message - Fiscal Year 2026-2027

Funds 410, 420 and 430 • Prepared pursuant to ORS 294.403

Presented to the Budget Committee of the Tillamook County Solid Waste Service District
Budget hearing and adoption scheduled: June 17, 2026, 9:35 a.m.

Members of the Budget Committee:

I am pleased to present the proposed budget for the Tillamook County Solid Waste Service District for the year of July 1, 2026 through June 30, 2027. This message explains the budget, the District's financial policies, the important features of the budget, and the main changes from last year, as required by Oregon Local Budget Law.[1]

The District pays for itself through the fees customers pay to use its facilities. It operates the County's transfer stations, handles household hazardous waste, supports recycling and code enforcement, monitors a closed landfill, and sets money aside for future equipment and the long-term care of that landfill.

What the Budget Contains

The budget is organized into three separate funds, each with its own job:

Fund 410 – Solid Waste Service District (operating fund). The day-to-day operating budget, covering Administration, the Transfer Stations, the Closed Landfill, and the Household Recycling and Hazardous Waste Collection program. Almost all of the District's income is received here.

Fund 420 – Solid Waste Sinking Fund. Builds up resources to invest in major improvements.

Fund 430 – Solid Waste Post-Closure Reserve. Savings set aside for the long-term liabilities of the District's closed landfill, as required by landfill closure and post-closure rules.

Together, the three funds total about **$8.8 million** in resources ($8.7 million after removing the $100,000 transfer that moves between two of the funds). A fund-by-fund summary appears in the table at the end of this message.

Budget Highlights and Significant Changes

Operating Fund (Fund 410). Total resources are budgeted at $4,915,000 — $4,260,000 in expected income plus $655,000 on hand at the start of the year. Income is about 7% higher than last year, driven mainly by disposal fees, which rise from $3,500,000 to $3,700,000. Budgeted spending of $4,412,637 runs about $153,000 ahead of current-year income, with the difference covered by beginning fund balance. Even so, the budget strengthens reserves: the contingency

[1]ORS 294.403 requires the budget message to explain the budget document; describe the proposed financial policies; describe the important features of the budget in connection with those policies; give the reasons for significant changes in revenue and spending; explain major changes in financial policy; and note any change in the basis of accounting.

rises to $150,000 and the ending balance to $352,363, for total reserves of $502,363 (up from $371,837 last year). The main cost increases are personnel, up $47,934 (chiefly health insurance), and materials and services, up $149,107 (chiefly the transfer station disposal contract). Staffing is unchanged at 6.50 positions.

Sinking Fund (Fund 420). This fund continues two major project line items budgeted — one at the Manzanita Transfer Station ($746,150) and one at the Pacific City Transfer Station ($1,741,850), budgeted mainly through a $2,520,000 loan. Resources are $687,500 lower than last year, almost entirely because $690,000 in state grant funding budgeted last year is not expected to recur.

Post-Closure Reserve (Fund 430). This fund has no budgeted income or spending. It holds $1,090,864 in savings to ensure money is available for the long-term liabilities of the closed landfill, and keeping it whole supports the District's overall financial strength.

Changes in Financial Policy

No major changes in financial policy are proposed for FY2026-2027. The District continues to operate as a self-supporting, fee-based service.

Basis of Accounting

The budget is prepared on the cash basis of accounting, the same basis the District has used in prior years. No change in the basis of accounting is proposed for the coming year.

Conclusion

This budget keeps the District self-supporting, holds service levels and staffing steady, advances the Manzanita and Pacific City transfer station projects, and protects the District's reserves and its long-term landfill savings. The public budget hearing and adoption are scheduled for June 17, 2026, at 9:35 a.m., when the budget is expected to be approved and adopted, and appropriations made, before the new budget year begins on July 1, 2026.

Respectfully submitted,

Debra Jacob

Debra Jacob
Budget Officer, Tillamook County Solid Waste Service District
Date: June 2, 2026

TILLAMOOK COUNTY
Solid Waste Service District
FY2024-25 Annual Budget

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

Solid Waste Service District		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	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		

TILLAMOOK COUNTY
Solid Waste Service District
FY2024-25 Annual Budget

Solid Waste Service District	Account No.	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Budget	2026-2027 Proposed Budget	2026-2027 Approved Budget	2026-2027 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	-	-			

TILLAMOOK COUNTY
Solid Waste Service District
FY2024-25 Annual Budget

Solid Waste Service District	Account No.	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Budget	2026-2027 Proposed Budget	2026-2027 Approved Budget	2026-2027 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		

TILLAMOOK COUNTY
Solid Waste Service District
FY2024-25 Annual Budget

Solid Waste Service District	Account No.	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Budget	2026-2027 Proposed Budget	2026-2027 Approved Budget	2026-2027 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		
		140,483	136,093	180,850	192,250	-	-
Total RHC Expense		140,483	136,093	180,850	192,250	-	-
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	3,559,797	4,323,643	3,980,000	4,260,000	-	-
Total Resources	4,077,612	4,490,987	4,587,433	4,915,000	-	-
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	155,687	100,000	100,000	100,000	-	-
Total Expenditures	3,911,057	4,009,037	4,215,596	4,412,637	-	-
Reserves						
Contingency	-	-	100,000	150,000	-	-
Unappropriated	167,344	823,908	271,837	352,363	-	-
Total Reserves	167,344	823,908	371,837	502,363	-	-

Current OMB Uniform Guiddance 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 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	9900	-	-	61,290	61,290		
Total Contingency		-	-	61,290	61,290	-	-
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 Waste Service District
FY2024-25 Annual Budget

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
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		313,009	406,249	3,515,000	2,827,500	-	-
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		96,096	135,202	3,179,150	2,679,150	-	-
Reserves							
Contingency		-	-	61,290	61,290	-	-
Unappropriated		216,913	271,047	274,560	87,060	-	-
Total Reserves		216,913	271,047	335,850	148,350	-	-

Current OMB Uniform Guiddance 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		
Interest	4699	-	-	-			
Transfer from Solid Waste	4806	-	-	-			
Total Solid Waste Sinking Revenues		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	-	-	-	-	-	-
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	1,090,864	1,090,864		
Total Unappropriated Ending Fund Bal		1,090,864	1,090,864	1,090,864	1,090,864	-	-
Total Expenditures		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	-	-
Revenues	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Resources	1,090,864	1,090,864	1,090,864	1,090,864	-	-
Expenditures						
Materials & Services	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Reserves						
Contingency	-	-	-	-	-	-
Unappropriated	1,090,864	1,090,864	1,090,864	1,090,864	-	-
Total Reserves	1,090,864	1,090,864	1,090,864	1,090,864	-	-

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

Budget Summary by Fund

Last year's budget (FY2025-2026) compared to this proposed budget (FY2026-2027). Figures in whole dollars; amounts in parentheses are decreases.

Fund / Category	FY2025-26 Budget	FY2026-27 Proposed	Change
Fund 410 - Solid Waste Service District			
Beginning fund balance	607,433	655,000	+47,567
Current-year revenues	3,980,000	4,260,000	+280,000
Total resources	**4,587,433**	**4,915,000**	**+327,567**
Personnel services	645,646	693,580	+47,934
Materials & services	3,464,950	3,614,057	+149,107
Capital outlay	5,000	5,000	0
Transfers out	100,000	100,000	0
Operating contingency	100,000	150,000	+50,000
Unappropriated ending balance	271,837	352,363	+80,526
Total requirements	**4,587,433**	**4,915,000**	**+327,567**
Fund 420 - Solid Waste Sinking Fund			
Beginning fund balance	200,000	200,000	0
Current-year revenues	3,215,000	2,527,500	(687,500)
Transfers in	100,000	100,000	0
Total resources	**3,515,000**	**2,827,500**	**(687,500)**
Materials & services (incl. debt service)	391,150	191,150	(200,000)
Capital outlay	2,788,000	2,488,000	(300,000)
Contingency	61,290	61,290	0
Unappropriated ending balance	274,560	87,060	(187,500)
Total requirements	**3,515,000**	**2,827,500**	**(687,500)**
Fund 430 - Solid Waste Post-Closure Reserve			
Beginning / ending fund balance	1,090,864	1,090,864	0
Total resources / requirements	**1,090,864**	**1,090,864**	**0**

Note: The $100,000 transfer from Fund 410 to Fund 420 appears in both funds and is removed when the funds are combined.