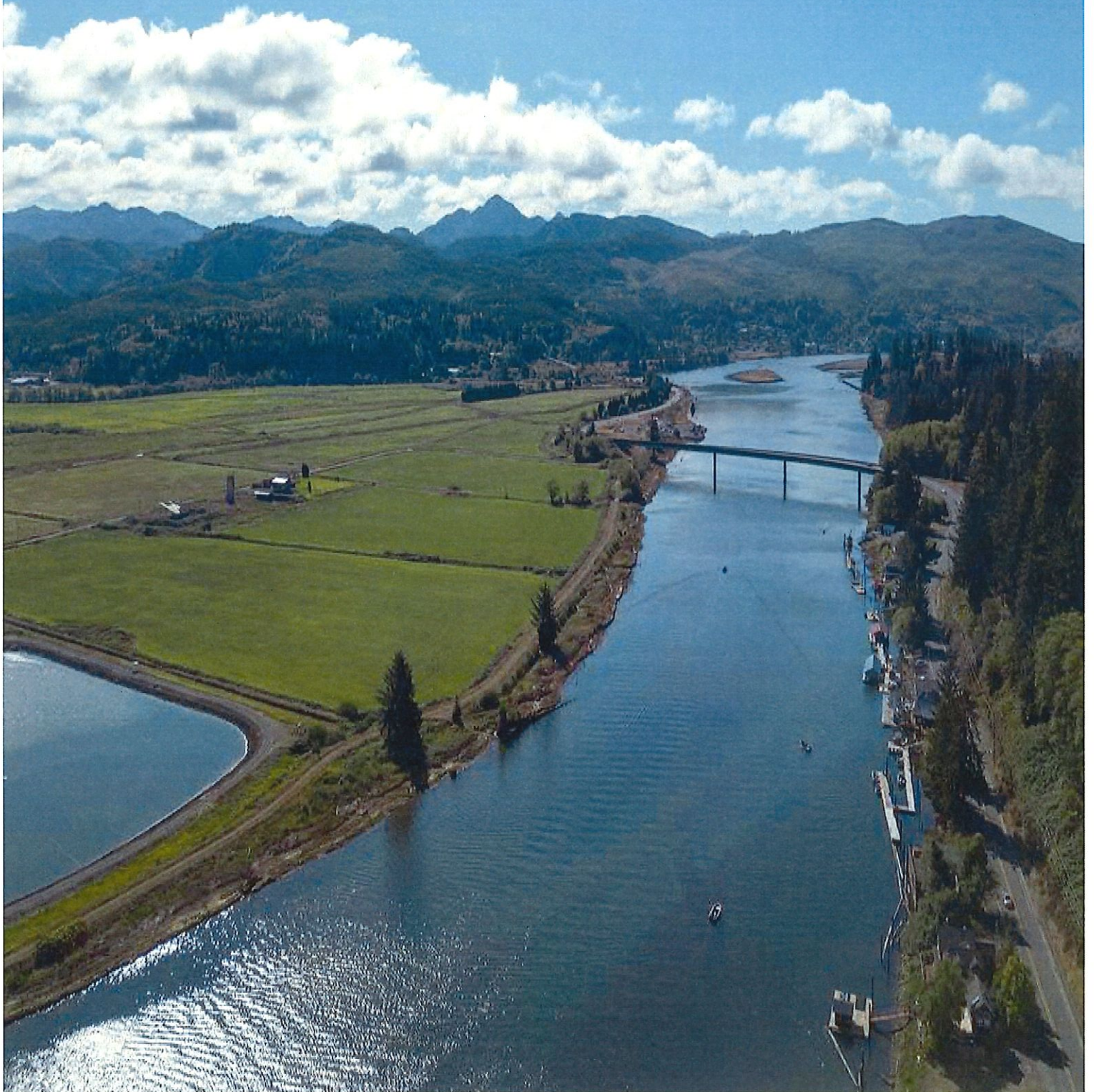
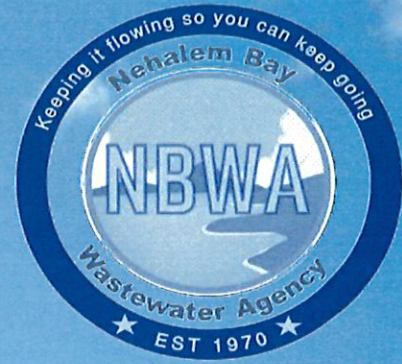


2024-2025 Budget

Nehalem Bay Wastewater Agency



Nehalem Bay Wastewater Agency 2024-2025 BUDGET

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Nehalem Bay Wastewater Agency 2024-2025 BUDGET

Management's Discussion and Analysis (MD&A)

Financial Highlights

Nehalem Bay Wastewater Agency prepares its financial statements on the modified cash basis of accounting. This basis recognizes assets, liabilities, net position, revenues, and expenses when they result from cash transactions with a provision for depreciation. As a result of the use of modified cash basis accounting, certain assets and their related revenues (such as accounts receivable and revenue billed but not yet collected), and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid) are not recorded in the financial statements.

As of June 30, 2023, the total net position for Nehalem Bay Wastewater Agency amounted to \$15,479,284. Of this amount, \$7,833,562 was invested in capital assets. The remaining balance included \$4,460,907 restricted for system development and \$3,184,815 of unrestricted net position.

Fund Financial Statements

The Agency maintains an investment account with the Local Government Investment Pool(LGIP) of approximately 7.6 million. The LGIP account is divided into three funds: The General Fund (01), The Improvement & Replacement fund (05) , and The System Development fund (06).

01 - The General Fund (1.7 million) represents the sewer collection and wastewater treatment operations and administration. The proposed General Fund Budget provides for the operation and maintenance of the wastewater treatment facility, 396,000 feet of sewer lines, 19 lift stations, and the administration of the Nehalem Bay Wastewater Agency. It also provides funds for future construction, equipment and system reserves to accommodate growth.

05 - The Improvements & Replacements Reserve Fund (1.4 million) accounts for the accumulation of funds for the purchase of major equipment and vehicles. Revenues for the Improvement & Replacement Fund are a transfer from the General Fund. Three dollars of the monthly user fees per EDU is dedicated to the Improvement & Replacement Fund. We do not have any Capital Vehicle, Equipment, or Building Improvements planned this fiscal year.

Nehalem Bay Wastewater Agency 2024-2025 BUDGET

Management's Discussion and Analysis (MD&A)

06 - The System Development Reserve Fund (4.5 million) is accumulated for Capital system improvements, enhancements, and expansions. Revenues for the System Development Fund are a transfer from the General Fund. Eleven dollars of the monthly user fees per EDU is dedicated to the System Development Fund. The receipts from the ad valorem taxes are used to partially fund this dedicated amount. All System Development Charge Revenues are deposited in this fund. This fund is only used for the Capital Improvement List projects. The planned improvements for the upcoming fiscal year are highlighted on page 10.

Conclusion:

The agency relies on its 2014-2034 facility master plan as a guide and as always will operate with fiscal responsibility. We will continue to prioritize and complete our Capital Improvement Projects without the need of bonds or loans. It is estimated that user fee rates will need to increase by \$9.00 per month by 2034 (from \$24/month in 2014 to \$33/month in 2034). The increase will be implemented in \$3.00 increments over the 20 years of the facility master plan. The first \$3.00 increase became effective July 1, 2018. The second \$3.00 increase is effective this fiscal year on July 1, 2024. The last \$3.00 increase is tentatively scheduled for July 1, 2030. These increases are dedicated to the System Development Fund and cannot be used for General Operations.

Respectfully Submitted,



Bruce Halverson
NBWA Manager/Budget Officer

Copies of this budget are available for review at Nehalem Bay Wastewater Agency office from 8:00 am to 4:00 pm Monday through Friday and on our website www.nehalembaywastewater.org.

I encourage district sewer customers to review the budget, ask questions, and provide their input.

Nehalem Bay Wastewater Agency 2024-2025 BUDGET

01 GENERAL FUND OVERVIEW

GENERAL FUND RESOURCES OVERVIEW - NARRATIVE

01-4100 - Cash Carry Forward: A minimum of \$200,000 is needed to cover the general operating expenses until the first user fees are collected. The "Cash Carry Forward" is projected to be \$1,500,000 based on current fiscal year reports.

01-4003 - Account Interest: The account interest for our Local Government Investment Pool (LGIP) has fluctuated from .09% to 5.2% in the past two years. We budgeted for 2% of invested funds.

01-4006 - User Fee Calculation: \$30.00/month per each Equivalent Dwelling Unit (EDU) for 12 months. $\$30.00 \times 3987 \text{ EDU} \times 12 \text{ month} = \$1,435,320.00$

The EDU for 2024-2025 is estimated by increasing the total amount of EDUs by the annual average of System Development Charge (SDC). The average total SDC collected annually since 2013 is 31. $3956 + 31 = 3987$

01-4011 - Grant Revenue: Oregon Department of Human Services Office of Resilience and Emergency Management (OREM) Resilience Hubs and Networks Grant. Intent is to purchase three portable restroom stations to accommodate the Emergency Septic Systems for the three cities. Nehalem Emergency Septic System completed in 2020. Wheeler and Manzanita systems have not been completed.

Tax Estimated to be Received: The Tax Revenue was calculated using the Tillamook County Summary of Assessment and Tax Roll for the 2023-2024 Tax Year. The average percent of property taxes collected in Tillamook County is 95.5%. The ad valorem property tax will remain at \$0.4088 per \$1,000 of assessed value. Assessed Property Value of the District: $1,274,775,721 \times 0.4088 = 521,128,315 / 1,000 = \$521,128.31$ budgeted at 95.5% = \$497,677.54



GENERAL FUND REQUIREMENTS OVERVIEW - NARRATIVE

01-5996 - Transfer to Improvement & Replacement Fund (05): Three dollars of the monthly User Fees from each EDU is dedicated to the Improvement & Replacement fund.

Calculation: $\$3.00 \times 3987 \text{ EDU} \times 12 \text{ month} = \$143,532.00$ The Improvements & Replacements Fund accounts for the accumulation of funds for the purchase of Capital equipment and vehicles.

01-5997 - Transfer to the System Development Fund (06): The transfer of the dedicated amount to the System Development Fund is partially funded from the receipt of the Ad Valorem taxes. With the three dollar increase in User Fees this year, now eleven dollars of the monthly User Fees per EDU is dedicated to the System Development Fund. Calculation: $\$11.00 \times 3987 \text{ EDU} \times 12 \text{ month} = \$526,284.00$. The System Development Fund is accumulated for Capital system improvements, enhancements, and expansions.

01-5900 - Contingency: Money available for emergencies. The Board requires at least 4% of the General Fund Budget be allotted to contingency. $\$3,737,542.00 \times 4\% = \$149,501.68$ (While this is the minimum required, we budgeted for \$615,055.00).

Nehalem Bay Wastewater Agency 2024-2025 BUDGET

01 GENERAL FUND OVERVIEW

ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-2024	01 GENERAL FUND	PROPOSED 2024-2025	APPROVED 224-2025	ADOPTED 2024-2025
			RESOURCES			
\$1,738,066	\$1,712,319	\$1,000,000	01-4100 Cash Carry Forward	\$1,500,000	\$1,500,000	\$1,500,000
\$15,191	\$9,528	\$15,000	01-4002 Previously Levied Taxes	\$15,000	\$15,000	\$15,000
\$8,691	\$53,812	\$13,800	01-4003 Account Interest	\$34,000	\$34,000	\$34,000
\$2,571	\$170	\$500	01-4004 County Land Sales	\$500	\$500	\$500
\$1,260,332	\$1,084,346	\$1,281,744	01-4006 User Fees	\$1,435,320	\$1,435,320	\$1,435,320
\$2,007	\$1,839	\$2,500	01-4007 RV Dump Site Fees	\$2,000	\$2,000	\$2,000
\$2,961	\$3,108	\$2,146	01-4008 Permit/Inspection Fees	\$2,294	\$2,294	\$2,294
\$648	\$828	\$1,000	01-4010 Lab Tests	\$750	\$750	\$750
\$0	\$0	\$0	01-4011 Grant Revenue	\$240,000	\$240,000	\$240,000
\$39,147	\$11,536	\$15,000	01-4020 Miscellaneous Revenue	\$10,000	\$10,000	\$10,000
\$3,069,614	\$2,877,486	\$2,331,690	Total Resources Except Taxes	\$3,239,864	\$3,239,864	\$3,239,864
		\$478,819	Tax Estimated to be Received	\$497,678	\$497,678	\$497,678
\$420,164	\$666,827		Taxes Collected in Year Levied			
\$3,489,778	\$3,544,313	\$2,810,509	TOTAL RESOURCES	\$3,737,542	\$3,737,542	\$3,737,542

ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	01 GENERAL FUND	PROPOSED 2024-2025	APPROVED 2024-2025	ADOPTED 2024-2025
			REQUIREMENTS			
\$140,400	\$141,372	\$142,416	01-5996 To Improvement & Replacement Fund (05)	\$143,532	\$143,532	\$143,532
\$374,400	\$376,992	\$379,776	01-5997 To System Development Fund (06)	\$526,284	\$526,284	\$526,284
\$0	\$0	\$117,997	01-5900 Contingency	\$615,055	\$615,054	\$615,053
\$706,144	\$743,782	\$1,004,320	Personnel Services (see detail p. 7)	\$976,862	\$976,862	\$976,862
\$538,821	\$529,469	\$966,000	Materials and Services (see detail p. 9)	\$1,275,809	\$1,275,809	\$1,275,809
		\$200,000	01-5998 Unappropriated Ending Fund Balance	\$200,000	\$200,001	\$200,002
\$1,730,013	\$1,752,698		Audited Balance			
\$3,489,778	\$3,544,313	\$2,810,509	TOTAL REQUIREMENTS	\$3,737,542	\$3,737,542	\$3,737,542



2024/2025 NBWA Organization Chart

Mellissa Mumey

Mike Sims

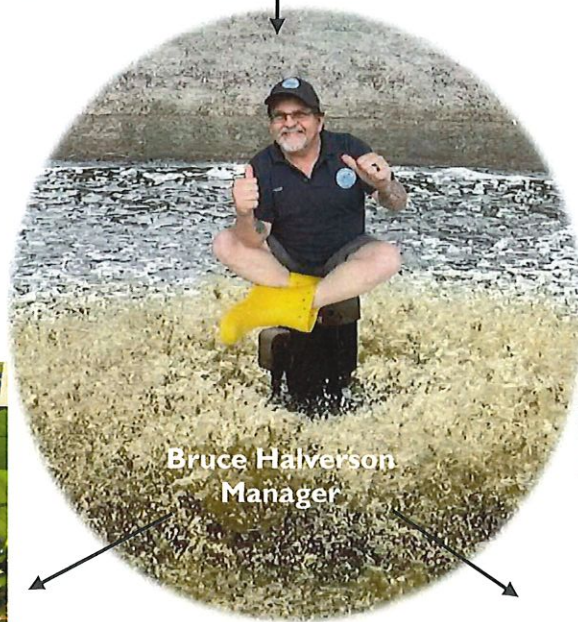
John Handler

Dave Wilson

Jim Hickey



Board of Directors



Bruce Halverson
Manager



Keri Scott
Executive Assistant



Brad Thayer
Field Supervisor



Ashley Myers
Office Assistant



Tony Bernal
Technician I



Dave Neal
System Worker II



Steve Woodward
System Worker II

Nehalem Bay Wastewater Agency 2024-2025 BUDGET

01 GENERAL FUND EXPENSES-PERSONNEL SERVICES

ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	01 GENERAL FUND	PROPOSED 2024-2025	APPROVED 2024-2025	ADOPTED 2024-2025
			EXPENSES-Personnel Services			
\$112,503	\$117,517	\$122,328	01-5006 General Manager	\$126,000	\$126,000	\$126,000
\$68,750	\$75,992	\$82,339	01-5007 Field Supervisor	\$89,166	\$89,166	\$89,166
\$0	\$0	\$12,000	01-5008 Paid Overtime	\$12,000	\$12,000	\$12,000
\$69,105	\$72,357	\$75,096	01-5010 System Worker II	\$77,352	\$77,352	\$77,352
\$59,391	\$62,322	\$64,872	01-5011 Technician	\$0	\$0	\$0
\$69,387	\$73,117	\$75,096	01-5012 System Worker II	\$77,352	\$77,352	\$77,352
\$67,878	\$74,707	\$77,817	01-5013 Executive Assistant	\$88,108	\$88,108	\$88,108
\$0	\$0	\$62,376	01-5014 Office Assistant	\$60,612	\$60,612	\$60,612
\$0	\$0	\$41,584	01-5015 Technician	\$60,612	\$60,612	\$60,612
\$447,014	\$476,012	\$613,508	TOTAL SALARIES	\$591,202	\$591,202	\$591,202
\$543	\$509	\$614	01-5101 Unemployment Tax 0.1%	\$591	\$591	\$591
\$157,812	\$160,301	\$232,533	01-5102 Health & Welfare Insurance	\$224,647	\$224,647	\$224,647
\$27,684	\$29,513	\$38,037	01-5103 FICA/Social Security 6.2%	\$36,655	\$36,655	\$36,655
\$10,627	\$5,017	\$8,143	01-5104 Worker's Compensation	\$7,863	\$7,863	\$7,863
\$55,989	\$64,558	\$99,089	01-5105 PERS (22.52% & 16.22%)	\$103,831	\$103,831	\$103,831
\$0	\$970	\$3,500	01 -5109 Health Insurance Reserve	\$3,500	\$3,500	\$3,500
\$6,475	\$6,902	\$8,896	01-5115 Medicare Tax 1.45%	\$8,573	\$8,573	\$8,573
\$259,130	\$267,770	\$390,812	TOTAL PAYROLL EXPENSES	\$385,660	\$385,660	\$385,660
\$706,144	\$743,782	\$1,004,320	TOTAL PERSONNEL SERVICES	\$976,862	\$976,862	\$976,862
6	6	8	Total Full-Time Equivalents (FTE)	7	7	7

The budget provides for seven full time employees. To keep employee costs down, the Agency will continue to use local contractors to perform needed sewer system repairs, sewer construction and televising of the sewer system. Contract services are also used for building and grounds maintenance including landscape maintenance at all of the 19 lift stations, the treatment plant, and the main office building. Agency personnel will handle sewer collection system maintenance, treatment system operations and laboratory requirements, along with the management of contractor services. It is a combined effort between the Board, Management, and Staff to maintain fiscal responsibility.

The Personnel Committee recommended and the Board of Directors approved a 3.0% COLA increase this year based on the West Region CPI-U of 3.2% rounded down to 3.0%. Comparative Oregon Cities were surveyed to compare wages & benefits to keep NBWA salaries competitive for the area. Three positions will earn a step increase this year.

01-5102 Health & Welfare Insurance shows a projected increase in premiums in Medical and Prescription of 3% as reported by SDIS for 2024-2025.

01-5105 PERS The Agency retirement system is the Public Employee Retirement System (PERS). Pers Employer contribution rates stay at 22.52% (Tier I) and 16.22% (OPSRP) until 2026. Employees pay their 6% contribution and have since 1995. We have one Tier I Employee, and six OPSRP Employees.

01-5109 - Health Insurance Reserve to cover employee deductible co-pay (\$500 maximum per employee). In place by Board Resolution reviewed annually.

Nehalem Bay Wastewater Agency 2024-2025 BUDGET

01 GENERAL FUND EXPENSES-MATERIALS & SERVICES

GENERAL FUND EXPENSES - MATERIAL & SERVICES - NARRATIVE

UTILITIES

01-5201 - Electricity: Usage: 45% Lift Stations, 50% Treatment Plant, 5% Admin Building & Warehouse.

01-5202 - Water: Increase in rates for Manzanita Water. Nehalem, Neahkahnie & Tideland water all had increases last fiscal year.

01-5204 - Phone & Internet: Our cell phone provider is Verizon on a government rate. Our internet and landline is Nehalem Tel. We are adding Starlink satellite internet at the Treatment Plant.

01-5206 - Propane: For the operation of lift station generators during power outages and weekly testing.

ADMINISTRATIVE EXPENSES

01-5309 - IT Software & Hardware: Our financial software is hosted in a secure online platform provided by Accufund on a quarterly subscription. This year we are engaging Streamline, an SDAO partner, to host our website and meet ADA compliance and regulation standards. We are also adding a Customer Pay Portal that adds an additional module to our financial software and requires a merchant processing partner agreement with Accufund. This line also pays for Zoom subscription and GIS subscription fees.

OFFICE EXPENSES

01-5403 - First Aid/Safety: All first aid items, safety items, and safety training.

OUTSIDE SERVICES

01-5505 - Survey & Engineering: For engineering work not covered by the 05 Improvement & Replacement Fund or the 06 System Development Fund, like our DEQ permit. Kennedy Jenks increased their budget for on call services, an amendment to the 2006 agreement.

01-5506 - Contract Services: For unexpected projects and/or temporary help needed.

01-5508 - Grant Expenses: Three portable restroom stations for Emergency Septic Systems.

MAINTENANCE & REPAIRS

01-5601 - Vehicle & Fuel: Fuel/oil/tires/parts/etc. Regular maintenance and repair for vehicles and equipment. Increased for rising fuel and supply costs.

01-5603 - Building/Grounds Expenses: Regular property maintenance and repair at lift stations, treatment plant, warehouse, and administration building.

01-5605 - Maintenance Collection System: Regular maintenance and repair of the sewer system including line repairs.

01-5606 - Maintenance Lift Stations: Regular maintenance and repair of 19 major lift stations, 11 building lift stations, the Sportscamp step system, and the 22 Nehalem Point pump stations.

01-5607 - Maintenance Treatment Plant: Regular maintenance and repair of treatment plant equipment, herbicide application, irrigation process, and river levee maintenance. Includes the annual Telemetry fee from Mission \$11,400

01-5609 - Laboratory Supplies: Upgrade the influent/effluent flow-chart to a digital system.

01-5610 - Lagoon Chemicals: Sodium Hypochlorite and Sodium Bisulfite used in the disinfection process at the treatment plant.

01-5611 - Disaster Preparedness: Funding for Wheeler & Nehalem Emergency Septic Systems. Emergency supplies for warehouse (emergency shelter and control center).

BOARD OF DIRECTORS

01-5702 Board Travel & Lodging: Increased to accommodate the SDAO Annual Conference in Sunriver lodging costs.

INSURANCE

01-5801 & 01-5802 Liability Insurance & Claims Deductible costs set by Special Districts Insurance Services

Nehalem Bay Wastewater Agency 2024-2025 BUDGET

01 GENERAL FUND EXPENSES-MATERIALS & SERVICES

ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	01 GENERAL FUND EXPENSES-MATERIALS & SERVICES	PROPOSED 2024-2025	APPROVED 2024-2025	ADOPTED 2024-2025
\$46,788	\$50,557	\$58,000	01-5201 Electricity	\$58,000	\$58,000	\$58,000
\$7,897	\$10,514	\$12,000	01-5202 Water	\$14,700	\$14,700	\$14,700
\$831	\$970	\$1,100	01-5203 Garbage	\$1,100	\$1,100	\$1,100
\$8,954	\$8,402	\$12,500	01-5204 Phone & Internet	\$12,500	\$12,500	\$12,500
\$1,986	\$3,590	\$5,000	01-5206 Propane	\$5,000	\$5,000	\$5,000
\$66,456	\$74,033	\$88,600	TOTAL UTILITIES	\$91,300	\$91,300	\$91,300
\$1,450	\$4,539	\$10,000	01-5302 Schools/Training	\$10,000	\$10,000	\$10,000
\$1,648	\$1,320	\$2,500	01-5303 Elections/Legal Notices	\$2,500	\$2,500	\$2,500
\$288	\$888	\$3,000	01-5304 Travel Expenses	\$3,000	\$3,000	\$3,000
\$7,947	\$8,474	\$12,000	01-5306 Taxes/Licenses/Permits	\$12,000	\$12,000	\$12,000
\$5,995	\$8,676	\$7,150	01-5307 Bank Fees	\$10,250	\$10,250	\$10,250
\$21,371	\$7,984	\$30,000	01-5309 IT Software & Hardware	\$36,000	\$36,000	\$36,000
\$38,699	\$31,881	\$64,650	TOTAL ADMINISTRATIVE EXPENSES	\$73,750	\$73,750	\$73,750
\$4,551	\$5,775	\$10,000	01-5401 Office Supplies	\$10,000	\$10,000	\$10,000
\$1,894	\$2,357	\$2,500	01-5402 Professional Clothing	\$3,500	\$3,500	\$3,500
\$4,736	\$3,245	\$10,000	01-5403 First Aid/Safety Supplies	\$10,000	\$10,000	\$10,000
\$4,784	\$5,796	\$6,000	01-5404 Postage	\$6,500	\$6,500	\$6,500
\$15,965	\$17,173	\$28,500	TOTAL OFFICE EXPENSES	\$30,000	\$30,000	\$30,000
\$0	\$492	\$5,000	01-5501 Legal Services	\$5,000	\$5,000	\$5,000
\$9,250	\$9,000	\$10,250	01-5502 Audit Services	\$12,250	\$12,250	\$12,250
\$35,642	\$34,466	\$30,000	01-5505 Survey & Engineering	\$50,000	\$50,000	\$50,000
\$0	\$9,264	\$70,000	01-5506 Contract Services	\$70,000	\$70,000	\$70,000
\$0	\$0	\$0	01-5508 Grant Expenses	\$240,000	\$240,000	\$240,000
\$44,892	\$53,222	\$115,250	TOTAL OUTSIDE SERVICES	\$377,250	\$377,250	\$377,250
\$44,250	\$42,347	\$55,000	01-5601 Vehicle & Fuel	\$75,000	\$75,000	\$75,000
\$63,487	\$41,911	\$115,000	01-5603 Building/Grounds	\$115,000	\$115,000	\$115,000
\$65,974	\$64,891	\$100,000	01-5605 Collection System	\$100,000	\$100,000	\$100,000
\$69,655	\$46,509	\$100,000	01-5606 Lift Stations	\$100,000	\$100,000	\$100,000
\$30,309	\$55,438	\$100,000	01-5607 Treatment Plant	\$100,000	\$100,000	\$100,000
\$1,034	\$2,356	\$11,000	01-5609 Laboratory Supplies	\$11,000	\$11,000	\$11,000
\$28,178	\$35,412	\$50,000	01-5610 Lagoon Chemicals	\$50,000	\$50,000	\$50,000
\$9,005	\$10,700	\$75,000	01-5611 Disaster Preparedness	\$75,000	\$75,000	\$75,000
\$311,892	\$299,564	\$606,000	TOTAL MAINTENANCE & REPAIRS	\$626,000	\$626,000	\$626,000
\$15,364	\$3,202	\$6,000	01-5701 Board Misc.	\$6,000	\$6,000	\$6,000
\$0	\$3,890	\$4,000	01-5702 Board Travel & Lodging	\$6,000	\$6,000	\$6,000
\$217	\$690	\$2,000	01-5704 Board Schools & Training	\$2,000	\$2,000	\$2,000
\$15,581	\$7,782	\$12,000	TOTAL BOARD OF DIRECTORS	\$14,000	\$14,000	\$14,000
\$45,336	\$45,814	\$46,000	01-5801 Liability Insurance	\$58,509	\$58,509	\$58,509
\$0	\$0	\$5,000	01-5802 Claims Deductible	\$5,000	\$5,000	\$5,000
\$45,336	\$45,814	\$51,000	TOTAL INSURANCE	\$63,509	\$63,509	\$63,509
\$538,821	\$529,469	\$966,000	TOTAL MATERIALS & SERVICES	\$1,275,809	\$1,275,809	\$1,275,809

05 & 06 RESERVE FUNDS OVERVIEW

05 IMPROVEMENT & REPLACEMENT RESERVE FUND OVERVIEW - Narrative

05 The **05 Improvement & Replacement Fund**, established in 1988, and reviewed for renewal every ten years, is the reserve fund for purchase of capital equipment items.

05-5999 - State/Federal Compliance: \$20,000 for any state or federal requirements, including the cost of studies or engineering fees needed to complete these requirements.

05-5998 - Unappropriated Ending Fund Balance: Reserved for future expenditures.



06 SYSTEM DEVELOPMENT RESERVE FUND OVERVIEW - Narrative

06 The **06 System Development Fund**, established in 1994, and reviewed for renewal every ten years, is the reserve fund for the purpose of future improvements to the system.

06-4013 - System Development Charge Calculation: 31 EDUs X \$4,258.00 = \$131,998.00. The number of EDUs is estimated by the average number of SDCs collected annually over the past 10 years.

06-5991 -Treatment Plant Improvements: A-cell dredging \$349,000. C-cell effluent pumps \$75,000.

06-5993 - Outside Service - Engineering, design, and project management of Wheeler North pump station rehab & force main upgrade. \$300,000

06-5995 - Collection System Improvements: \$2,260,000 Wheeler North lift station and force main upgrade. \$70,000 Deans Point LS Pumps Replacement. \$50,000 System wide Inflow and Infiltration (I&I)

06-5998 - Unappropriated Ending Fund Balance: Reserved for future expenditures to perform all the requirements of the facilities plan through 2034. (see page 12)

Nehalem Bay Wastewater Agency 2024-2025 BUDGET

05 & 06 RESERVE FUNDS OVERVIEW

05 RESERVE FUNDS OVERVIEW

ACTUAL 2021-2022	ACTUAL 2022-2023	ADOPTED 2023-2024	05 Improvement & Replacement Fund RESOURCES	PROPOSED 2024-2025	APPROVED 2024-2025	ADOPTED 2024-2025
\$1,163,271	\$1,249,869	\$900,000	05-4100 Cash Carry Forward	\$1,000,000	\$1,000,000	\$1,000,000
\$5,601	\$39,141	\$13,800	05-4003 Account Interest	\$28,000	\$28,000	\$28,000
\$140,400	\$141,372	\$142,416	05-4016 Transfer from General Fund	\$143,532	\$143,532	\$143,532
\$1,309,272	\$1,430,382	\$1,056,216	TOTAL RESOURCES	\$1,171,532	\$1,171,532	\$1,171,532

ACTUAL 2021-2022	ACTUAL 2022-2023	PROPOSED 2023-2024	05 Improvement & Replacement Fund REQUIREMENTS	PROPOSED 2024-2025	APPROVED 2024-2025	ADOPTED 2024-2025
\$0	\$0	\$660,000	05-5994 Vehicles	\$0	\$0	\$0
\$6,564	\$0	\$10,000	05-5990 Equipment	\$0	\$0	\$0
\$1,091	\$0	\$20,000	05-5999 State/Federal Compliance	\$20,000	\$20,000	\$20,000
\$10,924	\$0	\$15,000	05-5992 Building Improvements	\$0	\$0	\$0
\$18,579	\$0	\$705,000	Total Capital Outlay	\$20,000	\$20,000	\$20,000
\$1,290,693	\$1,430,382	\$351,216	05-5998-Unappropriated Ending Fund Balance	\$1,151,532	\$1,151,532	\$1,151,532
\$1,309,272	\$1,430,382	\$1,056,216	TOTAL REQUIREMENTS	\$1,171,532	\$1,171,532	\$1,171,532

06 RESERVE FUND OVERVIEW

ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	06 System Development Fund RESOURCES	PROPOSED 2024-2025	APPROVED 2024-2025	ADOPTED 2024-2025
\$3,678,863	\$3,998,414	\$2,500,000	06-4100 Cash Carry Forward	\$3,000,000	\$3,000,000	\$3,000,000
\$17,915	\$123,333	\$41,400	06-4003 Account Interest	\$90,000	\$90,000	\$90,000
\$187,915	\$192,554	\$123,482	06-4013 System Development Charge	\$131,998	\$131,998	\$131,998
\$374,400	\$376,992	\$379,776	06-4016 Transfer from General Fund	\$526,284	\$526,284	\$526,284
\$4,259,093	\$4,691,293	\$3,044,658	TOTAL RESOURCES	\$3,748,282	\$3,748,282	\$3,748,282

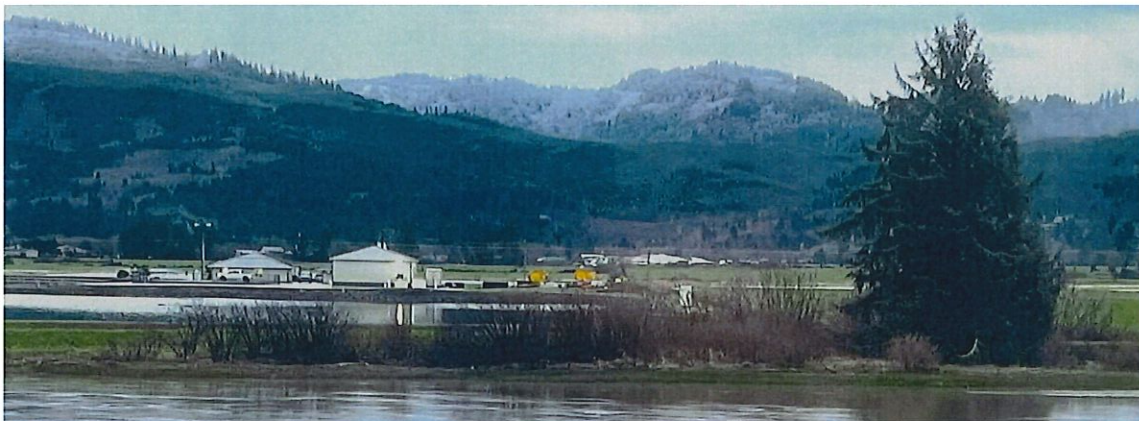
ACTUAL 2021-22	ACTUAL 2022-23	PROPOSED 2022-23	06 System Development Fund REQUIREMENTS	PROPOSED 2024-2025	APPROVED 2024-2025	ADOPTED 2024-2025
\$143,072	\$0	\$50,000	06-5991 Treatment Plant Improvements	\$424,000	\$424,000	\$424,000
\$0	\$0	\$0	06-5992 Building Improvements	\$0	\$0	\$0
\$7,924	\$176,071	\$300,000	06-5993 Outside Service	\$300,000	\$300,000	\$300,000
\$91,963	\$54,315	\$2,260,000	06-5995 Collection System Improvements	\$2,380,000	\$2,380,000	\$2,380,000
\$242,959	\$230,386	\$2,610,000	Total Capital Outlay	\$3,104,000	\$3,104,000	\$3,104,000
\$4,016,134	\$4,460,907	\$434,658	06-5998 Unappropriated Ending Fund Balance	\$644,282	\$644,282	\$644,282
\$4,259,093	\$4,691,293	\$3,044,658	TOTAL REQUIREMENTS	\$3,748,282	\$3,748,282	\$3,748,282

20 YEAR FACILITIES PLAN (2014-2034)

IMPROVEMENTS	COST ESTIMATE	ACTUAL COST	YEAR
Administration Building Force Main	\$2,800,000.00	\$2,252,045.41	Completed
Fire Station/City Park Pump Station Upgrades	\$210,000.00	\$58,245.56	Completed
Administration Building Pump Station Upgrade	\$260,000.00	\$95,300.00	Completed
Bayside North Pump Upgrade	\$20,000.00	\$14,620.90	Completed
Irrigation Equipment	\$100,000.00	\$26,223.53	Ongoing
Dean's Point Pump Station Upgrade	\$290,000.00	\$19,422.33	2018-2023
Wheeler North Pump Station Upgrade with Force Main	\$1,960,000.00	\$124,618.27	2018-2023
Biosolids Project B-Cell	\$350,000.00	\$312,183.00	Completed
Biosolids Project A-Cell	\$500,000.00	\$150,995.64	2018-2023
Building Pump Station Improvements & Spare Parts	\$285,000.00	\$99,214.60	2018-2023
Neah-Kah-Nie Pump Station Upgrade	\$220,000.00		2018-2023
Administration Building Roof Replacement	\$100,000.00	\$18,850.00	Completed
Fork Island Pump Station Upgrade	\$280,000.00		2023-2028
Liars Lair Inflow Mitigation	\$30,000.00		2023-2028
Replace Lateral A-7 (Echanie Courts) Adding Manholes	\$245,000.00		2023-2028
Anglers Acres Inflow Mitigation	\$30,000.00		2023-2028
Nehalem Road I & I* Mitigation/Repair	\$200,000.00		2023-2028
SE Manzanita Pump Station Upgrade	\$250,000.00	\$168,649.78	2023-2028
RV Dump Station Improvements**	\$5,000.00	\$0.00	Completed
Effluent Irrigation Pumping	\$160,000.00		2028-2034
Fork Island Force Main Replacement Study	\$30,000.00		2028-2034
Effluent Disinfection Improvements	\$350,000.00	\$180,000.00	Completed
Wheeler South Pump Station Rehabilitation	\$240,000.00		2028-2034
System Wide I & I* Repairs and Stubs to Vacant Lots	\$200,000.00	\$117,301.31	Ongoing
TOTAL	\$9,115,000.00	\$3,637,670.33	

*I & I: Inflow and Infiltration

**Improvements done in-house & completed under 01 General Fund Maintenance-Treatment Plant.



A public meeting of the Board of Directors will be held on June 19, 2024 at 7:00 pm in the Administration Conference Room and via Zoom. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 as approved by the Nehalem Bay Wastewater Agency Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained online at www.nehalembywastewater.org or by contacting the office. The Zoom link for the meeting is available upon request. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year. If different, the major changes and their effect on the budget are explained below

Contact:	Telephone:	Email:
Bruce Halverson, Manager	503-368-5125	nbwa2@nehalem.tel.net

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	2022-2023	2023-2024	2024-2025
Beginning Fund Balance/Net Working Capital	\$6,960,602	\$4,400,000	\$5,500,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	\$1,276,900	\$1,405,226	\$1,567,318
Federal, State and all Other Grants, Gifts, Allocations and Donations	\$0	\$0	\$240,000
Revenue from Bonds and Other Debt	\$0	\$0	\$0
Interfund Transfers / Internal Service Reimbursements	\$518,364	\$552,209	\$669,816
All Other Resources Except Current Year Property Taxes	\$243,295	\$105,146	\$182,543
Current Year Property Taxes Estimated to be Received	\$666,827	\$478,819	\$497,678
Total Resources	\$9,665,988	\$6,941,400	\$8,657,355

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	\$742,812	\$1,000,820	\$965,010
Materials and Services	\$526,939	\$966,000	\$1,269,490
Capital Outlay	\$289,789	\$3,315,000	\$3,124,000
Debt Service	\$0	\$0	\$0
Interfund Transfers	\$518,364	\$552,209	\$669,816
Contingencies	\$591,098	\$117,997	\$284,251
Special Payments	\$970	\$3,500	\$3,500
Unappropriated Ending Balance and Reserved for Future Expenditure	\$6,996,016	\$985,874	\$2,341,288
Total Requirements	\$9,665,988	\$6,941,400	\$8,657,355

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE)

Name of Organizational Unit or Program			
FTE for that unit or program			
Wastewater Collection and Treatment	\$9,665,988	\$6,941,400	8,657,355
FTE	6	8	7
Total Requirements	\$9,665,988	\$6,941,400	8,657,355
Total FTE	6	8	7

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
	2022-2023	2023-2024	2024-2025
Permanent Rate Levy (rate limit 0.4088 per \$1,000)	0.4088	0.4088	0.4088
Local Option Levy	0	0	0
Levy For General Obligation Bonds	0	0	0

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$0	\$0
Total	\$0	\$0

Form LB-11

Reserve Fund Resources and Requirements

Year this reserve fund will be reviewed to be continued or abolished. Date can't be more than 10 years after establishment.

Review year: 2028

This fund is authorized and established by Resolution 2018-01 on March 21, 2018 for the purpose of funding capital expenditures.				Improvement & Replacement Fund			Nehalem Bay Wastewater Agency				
Historical data			Description resources and requirements	2024-2025							
Actual		Adopted		Proposed	Approved	Adopted					
2021-22	2022-23	2023-24									
1			1	Resources					1		
2			2	Cash on hand* (cash basis), or					2		
3	\$1,163,271	\$1,249,869	\$900,000	3	Working Capital (accrual basis)			\$1,000,000	\$1,000,000	\$1,000,000	3
4				4	Previously levied taxes estimated to be received						4
5	\$5,601	\$39,141	\$13,800	5	Interest			\$28,000	\$28,000	\$28,000	5
6	\$140,400	\$141,372	\$142,416	6	Transferred in from other funds			\$143,532	\$143,532	\$143,532	6
7				7							7
8				8							8
9				9							9
10	\$1,309,272	\$1,430,382	\$1,056,216	10	Total resources, except taxes to be levied			\$1,171,532	\$1,171,532	\$1,171,532	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	\$1,309,272	\$1,430,382	\$1,056,216	13	Total resources			\$1,171,532	\$1,171,532	\$1,171,532	13
14				14	Requirements**						14
15				15	Org unit	Object class	Detail				15
16	\$0	\$0	\$660,000	16	05	5994	Vehicles	\$0	\$0	\$0	16
17	\$6,564	\$0	\$10,000	17	05	5990	Equipment	\$0	\$0	\$0	17
18	\$1,091	\$0	\$20,000	18	05	5999	State/Federal Compliance	\$20,000	\$20,000	\$20,000	18
19	\$10,924	\$0	\$15,000	19	05	5992	Building Improvements	\$0	\$0	\$0	19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29	\$1,290,693	\$1,430,382		29	Ending balance (prior years)			\$1,151,532	\$1,151,532	\$1,151,532	29
30			\$1,026,372	30	Unappropriated ending fund balance						30
31	\$1,309,272	\$1,430,382	\$1,731,372	31	Total requirements			\$1,171,532	\$1,151,532	\$1,151,532	31

150-504-011

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year.

(Rev. 11-16)

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

Form LB-11

Reserve Fund Resources and Requirements

Year this reserve fund will be reviewed to be continued or abolished. Date can't be more than 10 years after establishment.

Review year: 2034

This fund is authorized and established by Resolution 2024-04 on June 19, 2024 for the purpose of funding Capital Improvement Projects.			System Development Fund			Nehalem Bay Wastewater Agency					
Historical data			Description resources and requirements	2024-25							
Actual		Adopted		Proposed	Approved	Adopted					
2021-22	2022-23	2023-24									
1			1	Resources			1				
2			2	Cash on hand* (cash basis), or			2				
3	\$3,678,863	\$3,998,414	\$2,500,000	3	Working Capital (accrual basis)			\$3,000,000	\$3,000,000	\$3,000,000	3
4				4	Previously levied taxes estimated to be received						4
5	\$17,915	\$123,333	\$41,400	5	Interest			\$90,000	\$90,000	\$90,000	5
6	\$562,315	\$569,546	\$503,258	6	Transferred in from other funds			\$658,282	\$658,282	\$658,282	6
7				7							7
8				8							8
9				9							9
10	\$4,259,093	\$4,691,293	\$3,044,658	10	Total resources, except taxes to be levied			\$3,748,282	\$3,748,282	\$3,748,282	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	\$4,259,093	\$4,691,293	\$3,044,658	13	Total resources			\$3,748,282	\$3,748,282	\$3,748,282	13
14				14	Requirements**						14
15				15	Org unit	Object class	Detail				15
16	\$143,072	\$0	\$50,000	16	06	5991	Treatment Plant Improvements	\$424,000	\$424,000	\$424,000	16
17	\$0	\$0	\$0	17	06	5992	Building Improvements	\$0	\$0	\$0	17
18	\$7,924	\$176,071	\$300,000	18	06	5993	Outside Service	\$300,000	\$300,000	\$300,000	18
19	\$91,963	\$54,315	\$2,260,000	19	06	5995	Collection System Improvements	\$2,380,000	\$2,380,000	\$2,380,000	19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29	\$4,016,134	\$4,460,907		29	Ending balance (prior years)			\$644,282	\$644,282	\$644,282	29
30			\$434,658	30	Unappropriated ending fund						30
31	\$4,259,093	\$4,691,293	\$3,044,658	31	Total requirements			\$3,748,282	\$3,748,282	\$3,748,282	31

150-504-011

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year.

(Rev. 11-16)

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

RESOLUTION 2024-05

WHEREAS, certain service charges established by the NEHALEM BAY WASTEWATER AGENCY for use of the sewer system have not been paid when due,

IT IS THEREFORE RESOLVED by the Board of Directors of the NEHALEM BAY WASTEWATER AGENCY to hereby certify to the Assessor of Tillamook County, Oregon the following listed charges owed for sewer services provided by the Authority. These charges are to be added to the tax levy for fiscal year 2023-2024, as provided by ORS 454.225. The amount of each property owner's delinquency shall be charged only against the property owned by him as shown in the following list:

DELINQUENT AMOUNT TO JUNE 30, 2024 DEPOSIT TO GENERAL FUND

	NUMBER	DELINQUENT AMOUNT	CERTIFICATION FEE	TOTAL CERTIFIED
0223011	#1	\$648.00	\$50.00	\$698.00
0224054	#2	\$324.00	\$50.00	\$374.00
0224091	#3	\$324.00	\$50.00	\$374.00
0224098	#4	\$324.00	\$50.00	\$374.00
0224106	#5	\$324.00	\$50.00	\$374.00
0231001	#6	\$1,539.00	\$50.00	\$1,589.00
0232017	#7	\$243.00	\$50.00	\$293.00
2031056	#8	\$283.50	\$50.00	\$333.50
2034101	#9	\$324.00	\$50.00	\$374.00
2332067	#10	\$324.00	\$50.00	\$374.00
2731066	#11	\$324.00	\$50.00	\$374.00
2834091	#12	\$405.00	\$50.00	\$455.00
2911003	#13	\$486.00	\$50.00	\$536.00
2913072	#14	\$486.00	\$50.00	\$536.00
2921134	#15	\$324.00	\$50.00	\$374.00
3312055	#16	\$324.00	\$50.00	\$374.00
3312094	#17	\$324.00	\$50.00	\$374.00
3321069	#18	\$324.00	\$50.00	\$374.00
TOTALS		\$7,654.50	\$900.00	\$8,554.50

DESCRIPTIONS

#1	BUNKHOUSE WHEELER LLC PATRICK ROCK & CHANTELE HYLTON PO BOX 65 WHEELER OR 97147-0065	2N 10 2BC Tax Lot 4200	\$698.00 (14816)
#2	JOHN FUGATT 14311 RIVIERA DR HUNTINGTON BEACH CA 92647	2N 10 2BD Tax Lot 601	\$374.00 (391263)
#3	TOM CHAMBERS 73 STILLSON RD MCCLEARY WA 98557-9610	2N 10 2BD Tax Lot 1501	\$374.00 (#373492)
#4	JOHN FUGATT 14311 RIVIERA DR HUNTINGTON BEACH CA 92647	2N 10 2BD Tax Lot 600	\$374.00 (15209)
#5	JEFFREY & JULENE MENDENHALL 63 3RD ST WHEELER OR 97147	2N 10 2BD Tax Lot 1502	\$374.00 (#373492)
#6	JOHN FUGATT 14311 RIVIERA DR HUNTINGTON BEACH CA 92647	2N 10 2CA Tax Lot 800	\$1589.00 (17591)
#7	PATRICK ROCK & CHANTELE HYLTON PO BOX 65 WHEELER OR 97147-0065	2N 10 2CB Tax Lot 3800	\$293.00 (19269)
#8	RIVENA EMONDS-MEISNER MICHAEL MEISNER PO BOX 188 SEASIDE OR 97138-0188	3N 10 20CA Tax Lot 2400	\$333.50 (#111266)
#9	ROBERT MUZZY & SHIRYLEY FETTIG 37370 4TH ST NEHALEM OR 97131	3N 10 20CD Tax Lot 500	\$374.00 (#116617)
#10	BRIEN BUBLITZ & KIMBERLY KOCH PO BOX 104 MANZANITA, OR 97130	3N 10 23CB Tax Lot 1200	\$374.00 (#55987)
#11	RUSS GIBBS PO BOX 2486 WHITE SALMON WA 98672-2461	3N 10 27CA Tax Lot 3600	\$374.00 (#8681)
#12	DAVID ALDEN 35020 THE PROMENADE NEHALEM OR 97131	3N 10 28CD Tax Lot 3700	\$455.00 (#64520)
#13	RUSS GIBBS PO BOX 2486 WHITE SALMON WA 98672-2461	3N 10 29AA Tax Lot 407	\$536.00 (#409667)


#14	JAMES ONSTOTT 1206 NW 25TH AVE PORTLAND OR 97210	3N10 29AC Tax Lot 14900	\$536.00 (#99342)
#15	THE ESTATE OF JAMES HOLLOWAY PO BOX 616 MANZANITA OR 97130-0616	3N 10 29BA Tax Lot 8100	\$374.00 (#92660)
#16	MICHAEL ECKSTEIN PO BOX 763 SANDY, OR 97055	3N 10 33 AB Tax Lot 1700	\$374.00 (#390318)
#17	DIANNE FERGUSON PO BOX 127 NEHALEM OR 97131-0127	3N 10 33AB Tax Lot 6400	\$374.00 (#399837)
#18	ANDREW REID 10715 NEPTUNE WAY NEHALEM OR 97131	3N 10 33BA Tax Lot 1808	\$374.00 (#405714)

PASSED by the Board of Directors this 19th of June, 2024.



 David Wilson, Chairman

ATTEST:



 Bruce Halverson, Manager

Note: The numbers in parenthesis are the Tillamook County Tax Assessor account numbers.

RESOLUTION 2024-06

ADOPTION OF 2024-2025 BUDGET

WHEREAS, the 2024-2025 budget was prepared by the Budget Officer and presented to the Nehalem Bay Wastewater Agency (NBWA) Budget Committee at their May 1, 2024 meeting; and

WHEREAS, the NBWA Budget Committee moved, seconded and approved the 2024-2025 Budget by a voice vote at their meeting; and


WHEREAS, since that time, only lawful changes have been made to that approved budget by the Budget Officer.

BE IT THEREFORE RESOLVED, that the Board of Directors of the NBWA hereby adopts the 2024-2025 budget approved by the Budget Committee in the aggregate amount of \$8,657,355.00


BE IT FINALLY RESOLVED, that the NBWA Budget Officer be directed to file a copy of the approved budget, including this Resolution, with Tillamook County Clerk and Tillamook County Assessor on or before July 15, 2024

ADOPTED by the Board of Directors of the Nehalem Bay Wastewater Agency, at their regularly scheduled meeting, this 19th day of June, 2024.

BY:


David Wilson, Chairman

ATTEST


Bruce Halverson, Manager

RESOLUTION 2024-07

APPROPRIATION OF FUNDS OF THE 2024-2025 BUDGET

WHEREAS, the 2024-2025 budget was adopted by the Nehalem Bay Wastewater Agency (NBWA) Board of Directors by their passage of Resolution 2024-06; and

WHEREAS, appropriations for the fiscal year beginning July 1, 2024 must be made to individual fund accounts.

BE IT THEREFORE RESOLVED, that the categories shown below are hereby appropriated as follows:

GENERAL FUND

Personal Services	\$ 976,862
Materials & Services	\$1,275,809
Capital Outlay/Special Reserve	\$ 3,500
Fund Transfers	\$ 669,816
Contingencies	\$ 615,055
	<hr/>
	\$3,541,042

BOND FUND

Debt Service	<hr/>
	\$0

SYSTEM DEVELOPMENT FUND

Capital Outlay	<hr/>
	\$3,104,000

IMPROVEMENT & REPLACEMENTS FUND

Capital Outlay	<hr/>
	\$ 20,000

TOTAL APPROPRIATION	\$6,665,042
TOTAL NONAPPROPRIATED	\$1,992,314
TOTAL BUDGET	\$8,657,356

BE IT FINALLY RESOLVED, that the NBWA Budget Officer be directed to file a copy of the approved budget, including this Resolution, with the Tillamook County Clerk and Tillamook County Assessor on or before July 15, 2024.

ADOPTED by the Board of Directors of the Nehalem Bay Wastewater Agency, at their regularly scheduled meeting, this 19th day of June, 2024.

BY: 
David Wilson, Chairman

ATTEST: 
Bruce Halverson, Manager

RESOLUTION 2024-08

IMPOSING & LEVYING TAXES FOR THE 2024-2025 BUDGET

WHEREAS, the 2024-2025 budget was adopted by the Nehalem Bay Wastewater Agency (NBWA) Board of Directors by their passage of Resolution 2024-08; and

WHEREAS, taxes for the fiscal year beginning July 1, 2024 must be levied.

BE IT THEREFORE RESOLVED, that the Board of Directors of the NBWA hereby imposes the taxes provided for in the 2024-2025 budget at the rate of \$0.4088 per \$1000 of assessed value for general operations and that these taxes are hereby levied on the assessed value of all taxable property within the NBWA as of one (1) a.m., July 1, 2024

General Operating Levy	\$0.4088/1000
------------------------	---------------

BE IT FINALLY RESOLVED, that the NBWA Budget Officer be directed to file a copy of the approved budget, including this Resolution, with the Tillamook County Clerk and Tillamook County Assessor on or before July 15, 2024.

ADOPTED by the Board of Directors of the Nehalem Bay Wastewater Agency, at their regularly scheduled meeting, this 19th day of June, 2024.

BY: 
David Wilson, Chairman

ATTEST: 
Bruce Halverson, Manager

RESOLUTION 2024-09

IMPOSING & CATEGORIZING TAXES FOR THE 2024-2025 BUDGET

WHEREAS, the 2024-2025 budget was adopted by the Nehalem Bay Wastewater Agency (NBWA) Board of Directors by their passage of Resolution 2024-06; and

WHEREAS, taxes for the fiscal year beginning July 1, 2024 must be categorized.


BE IT THEREFORE RESOLVED, that the Board of Directors of the NBWA hereby categorize the taxes provided for in the 2024-2025 budget as follows:

GENERAL GOVERNMENT	
General Operating Levy	\$0.4088/1000
NON-LIMITED	
Delinquent User Fees	\$8,554.50

(Certified to Assessor for Collection with Property Taxes)

BE IT FINALLY RESOLVED, that the NBWA Budget Officer be directed to file a copy of the approved budget, including this Resolution, with the Tillamook County Clerk and Tillamook County Assessor on or before July 15, 2024

ADOPTED by the Board of Directors of the Nehalem Bay Wastewater Agency, at their regularly scheduled meeting, this 19th day of June, 2024

BY: 
David Wilson, Chairman

ATTEST: 
Bruce Halverson, Manager

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

**FORM OR-LB-50
2024-2025**

To assessor of Tillamook County

Check here if this is
an amended form.

Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The Nehalem Bay Wastewater Agency has the responsibility and authority to place the following property tax, fee, charge or assessment
District Name
on the tax roll of Tillamook County. The property tax, fee, charge or assessment is categorized as stated by this form.
County Name

Mailing Address of District <u>PO Box 219</u>	City <u>Nehalem</u>	State <u>OR</u>	ZIP code <u>97131</u>	Date <u>6/19/2024</u>
Contact Person <u>Bruce Halverson</u>	Title <u>Manager</u>	Daytime Telephone <u>503-368-5125</u>	Contact Person E-Mail <u>nbwa@nehalemtnet.net</u>	

CERTIFICATION - You must check one box if your district is 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 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits		Excluded from Measure 5 Limits Dollar Amount of Bond Levy
		Rate -or- Dollar Amount		
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit)	1	0.4088		
2. Local option operating tax	2	0		
3. Local option capital project tax	3	0		
4. City of Portland Levy for pension and disability obligations	4	0		
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.		0	
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.		0	
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.		0	

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	0.4088
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 (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
Non Ad Valorem Taxes	454.225		8554.50
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 ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.

Worksheet for Allocating Bond Taxes

Debt service requirements for bonds approved prior to October 6, 2001 (including advanced refunding issues):

	Principle	Interest	Total
Bond Issue 1			0.00
Bond Issue 2			0.00
Bond Issue 3			0.00
	Total A		0.00

Debt service requirements for bonds approved on or after October 6, 2001 (including advanced refunding issues):

	Principle	Interest	Total
Bond Issue 1			0.00
Bond Issue 2			0.00
Bond Issue 3			0.00
	Total B		0.00
	Total Bond (A + B)		0.00

Total Bonds

Total A = 0 = Allocation % X Bond Levy = #DIV/0! (enter on line 5a on the front)

Total A + B = 0 = #DIV/0! % X 0

Total B = 0 = Allocation % X Bond Levy = #DIV/0! (enter on line 5b on the front)

Total A + B = 0 = #DIV/0! % X 0

Total Bond Levy #DIV/0! (enter on line 5c on the front)

Example - Total Bond Levy = \$5,000

Debt service requirements for bonds approved prior to October 6, 2001 (including advanced refunding issues):

	Principle	Interest	Total
Bond A: Bond Issue 1	5,000.00	500.00	5,500.00
Bond Issue 2	3,000.00	250.00	3,250.00
Bond Issue 3	1,000.00	100.00	1,100.00
	Total A		9,850.00

Debt service requirements for bonds approved on or after October 6, 2001 (including advanced refunding issues):

	Principle	Interest	Total
Bond B: Bond Issue 1	3,000.00	50.00	3,050.00
	Total B		3,050.00
	Total Bond (A + B)		12,900.00

Formula for determining the division of tax:

Total A = \$ 9,850.00 = Allocation % X Bond Levy = \$ 3,818.00 (enter on line 5a on the front)

Total A + B = \$ 12,900.00 = 0.7636 % X \$ 5,000.00

Total B = \$ 3,050.00 = Allocation % X Bond Levy = \$ 1,182.00 (enter on line 5b on the front)

Total A + B = \$ 12,900.00 = 0.2364 % X \$ 5,000.00

Total Bond Levy \$ 5,000.00 (enter on line 5c on the front)

IN THE CIRCUIT COURT OF
THE STATE OF OREGON
FOR CLATSOP COUNTY

}AFFIDAVIT OF PUBLICATION
STATE OF OREGON
County of Clatsop} ss


I, Sarah Silver being duly sworn, depose and say that I am the principal clerk of the publisher of the The Astorian, Seaside Signal, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; that the

AB9690 NOTICE OF BUDGET COMMITTEE MEETING A PUBLIC MEETING OF THE NEHALEM BAY WASTEWATER AGENCY BUDGET COMMITTEE TILLAMOOK COUNTY STATE OF OREGON TO DISCUSS THE BUDGET FOR THE FISCAL YEAR JULY 1 2024

a printed copy of which is hereto annexed; was published in the entire issue of said newspaper for 2 successive and consecutive issues in the following issues:

4/04/24, 4/18/24

Subscribed and sworn to before me on this 18th day of April, A.D. 2024

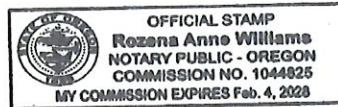


Rozena Anne Williams
Notary Public of Oregon

Add: 427597

PO:

Tagline: AB9690 Notice of Budget Committee Hrg



THE ASTORIAN • THURSDAY, APRIL 18, 2024

101 Legal Notices

AB9690
NOTICE OF BUDGET
COMMITTEE MEETING
A public meeting of the Nehalem
Bay Wastewater Agency Budget
Committee, Tillamook County,
State of Oregon, to discuss the
budget for the fiscal year July 1,
2024 to June 30, 2025 will be
held in the NBWA Conference
Room and also via teleconfer-
ence on the 1st day of May, 2024
at 7:00 pm.
The purpose of the meeting is to
receive the budget message and
to receive comment from the
public on the budget. A copy of
the budget document may be
inspected or obtained on or after
May 1, 2024 at
<https://nehalembaywastewater.org/> or
by mail by calling 503-368-5125.
This is a public meeting where
deliberation of the Budget
Committee will take place. Any
person may join the
teleconference and discuss
proposed programs with the
Budget Committee. Contact the
office for teleconference
instructions.
County of Record: Tillamook
Notice Published In:
The Astorian
Notice Posted At: Manzanita,
Nehalem, Wheeler
Date Notice Prepared: March 26,
2024
NBWA Board Chair:
David Wilson
NBWA Budget Officer:
Bruce Halverson
Published: April 4 & 18, 2024

THE ASTORIAN • THURSDAY, APRIL 4, 2024

101 Legal Notices

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THE STATE OF OREGON
FOR CLATSOP COUNTY**

AFIDAVIT OF PUBLICATION
STATE OF OREGON
County of Clatsop) ss

I, Sarah Silver being duly sworn, depose and say that I am the principal clerk of the publisher of the The Astorian, Seaside Signal, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; that the

a printed copy of which is hereto annexed; was published in the entire issue of said newspaper for 1 successive and consecutive issues in the following issues:

6/06/24

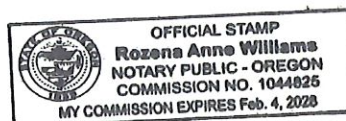
Subscribed and sworn to before me on this 6th day of June, A.D. 2024

[Signature]

[Signature]

Notary Public of Oregon

Add: 436836
PO:
Tagline: AB9816 LB-1



FORM LB-1 **NOTICE OF BUDGET HEARING**

A public meeting of the Board of Directors will be held on June 19, 2024 at 7:00 pm in the Administration Conference Room and Via Zoom. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 as approved by the Astoria Bay Wastewater Agency Budget Commission. A summary of the budget is presented below. A copy of the budget may be inspected or obtained online at www.astoriabaywastewater.org or by contacting the office. The Zoom link for the meeting is available upon request. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year. If different, the major changes and their effect on the budget are explained below.

Contact: **Bruce Halverson, Manager** Telephone: **503-368-5125** Email: **nbw2@astoriabaywastewater.net**

TOTAL OF ALL FUNDS	FINANCIAL SUMMARY - RESOURCES		
	Actual Amount 2022-2023	Adopted Budget 2023-2024	Approved Budget 2024-2025
Beginning Fund Balance/Net Working Capital			
Fees, Licenses, Permits, Assessments & Other Service Charges	\$6,960,602	\$4,400,000	\$5,500,000
Interest, Fines and all Other Grants, Gifts, Allocations and Donations	\$1,276,900	\$1,405,238	\$1,567,318
Revenue from Bonds and Other Debt	\$0	\$0	\$240,000
Interfund Transfers/ Interfund Service Reimbursements	\$0	\$0	\$0
All Other Resources Except Current Year Property Taxes	\$518,364	\$552,209	\$669,816
Current Year Property Taxes Estimated to be Received	\$243,295	\$105,146	\$182,543
Revenue from Property Taxes Estimated to be Received	\$656,827	\$178,819	\$197,678
Total Resources	\$9,665,988	\$6,941,400	\$8,657,355

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION	FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE)		
	2022-2023	2023-2024	2024-2025
Personnel Services	\$747,812	\$1,000,820	\$965,010
Materials and Supplies	\$526,939	\$966,000	\$1,269,490
Capital Outlay	\$289,789	\$2,315,000	\$3,124,000
Debt Service	\$0	\$0	\$0
Interfund Transfers	\$0	\$0	\$0
Contingencies	\$518,364	\$552,209	\$669,816
Special Programs	\$591,058	\$117,997	\$284,251
Unappropriated Ending Balance and Reserved for Future Expenditure	\$910	\$3,500	\$3,500
Total Requirements	\$5,996,016	\$985,874	\$2,241,268

PROPERTY TAX LEVELS	STATEMENT OF INDEBTEDNESS		
	2022-2023	2023-2024	2024-2025
Prime Investment Rate Levy (Rate Book 0.4088 per \$1,000)	0.4088	0.4088	0.4088
Local Option Levy	0	0	0
Mry For General Obligation Bonds	0	0	0

LONG TERM DEBT	STATEMENT OF INDEBTEDNESS	
	Estimated Debt Outstanding en July 1	Estimated Debt Authorized & Not Incurred as of July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$0	\$0
Total	\$0	\$0

150-504-073-2 (Rev. 11-18)
Published June 6, 2024

2024-2025

NBWA BUDGET SCHEDULE

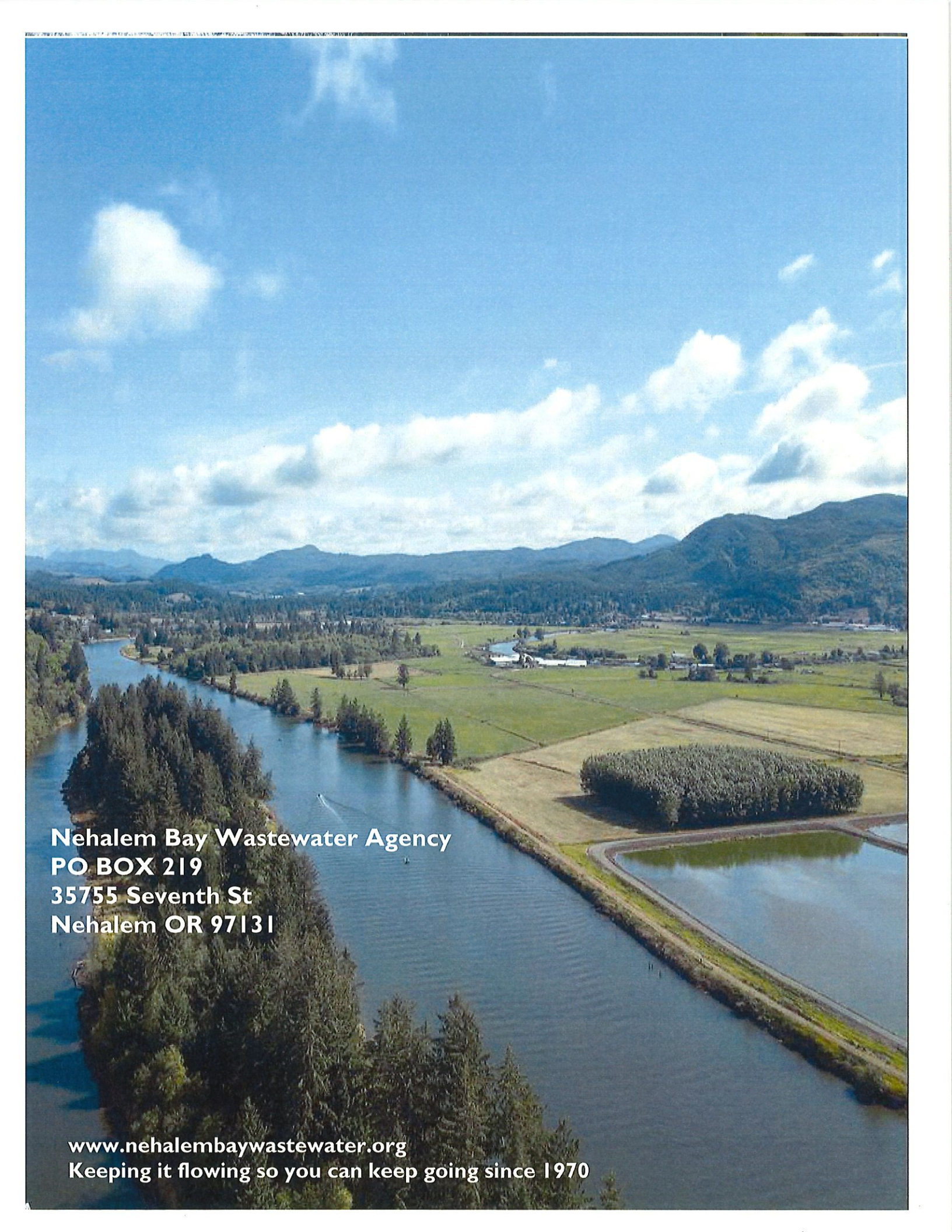
January 17, 2024	Appoint Personnel Committee
February 21, 2024	Appoint Budget Officer & Review Budget Schedule
April 4, 2024	Publish 1 st notice of Budget Committee Meeting
April 18, 2024	Publish 2 nd notice of Budget Committee Meeting
May 1, 2024	Budget Committee Meeting, 7:00 pm (Budget Committee Approves Proposed Budget)
June 6, 2024	Publish Notice of Hearing and Budget Summary in The Astorian
June 19, 2024	Budget Hearing 7:00 pm (precedes Regular Board Meeting) Board of Directors adopts the Resolution for Lien Certification, Closes the Budget Hearing, and adopts the 2024/2025 Budget.
June 19, 2024	Submit Final Budget to Tillamook County Clerk, Tillamook County Assessor, and Tillamook County Treasurer

Budget Committee Members are requested to attend the May 1st Budget Committee Meeting. It is not required for the Budget Committee Members to attend the June 19th Budget Hearing.

2024-2025

NBWA BUDGET COMMITTEE

Position 1 – Jesse Walsh (2023)	Term expires 06-30-2025
Position 2 - Laramie Myers (2020)	Term expires 06-30-2025
Position 3 - Ann Morgan (1991)	Term expires 06-30-2026
Position 4 - Chuck Winkelman (2015)	Term expires 06-30-2026
Position 5 - Amy Cram (2021)	Term expires 06-30-2024
Director 1 – John Handler (2007)	Term expires 2027
Director 2 – David Wilson (2019)	Term expires 2027
Director 3 – Mellissa Mumey (2023)	Term expires 2027
Director 4 – Jim Hickey (2015)	Term expires 2025
Director 5 – Mike Sims (2017)	Term expires 2025



Nehalem Bay Wastewater Agency
PO BOX 219
35755 Seventh St
Nehalem OR 97131

www.nehalembaywastewater.org
Keeping it flowing so you can keep going since 1970