

BUDGET COMMITTEE MEETING

May 5, 2021 7:00 p.m. Tele/Video Conference & NBWA Conference Room

Page | 1

The meeting was called to order by Chairman Mike Sims at 7:10 pm. Board members present were Jim Hickey, John Handler, and David Wilson. Owen Nicholson was unable to attend.

Also present in the conference room were Budget Committee members: Laramie Myers, Amy Cram, and Chuck Winkelman. David Dillon and Ann Morgan joined via video conference.

Staff present were Budget Officer Bruce Halverson, and Executive Assistant Keri Scott.

There were no other members of the public present.

ELECTION OF CHAIRMAN

John Handler nominated Ann Morgan for Chairman of the Budget Committee. The nomination was seconded by David Wilson. The nomination was approved unanimously and accepted by Ann Morgan.

DELIBERATION

Budget Committee Chairman Morgan asked for questions regarding the Management's Discussion and Analysis Budget Message (pages 2-3). Ann suggested that the paragraph describing the 06 Improvement and Replacement Fund include the information that the dedicated revenues of System Development Charges collected are held in this fund. Dave Dillon agreed the paragraph should include this information.

In review of the 01 General Fund Overview (pages 4-5) it was mentioned that the Tax Revenue from the ad valorem property tax should not be budgeted at 100% because not all taxpayers pay their taxes in the year billed. It was proposed to adjust the Tax Necessary to balance to 97% of the tax revenue calculated in the Tillamook County Summary of Assessment and Tax Roll for the 2020-2021 Tax Year.

Ann asked why line 01-5997 Transfer to System Development 06 Fund was \$36,317 less than the 2020-2021 budget.

Reviewing the detail of the Personnel Services Expenses 01 General Fund (page 7), it was asked how many employees were Tier 1 PERS concerning the increase to employer contributions on line 01-5105. Bruce responded that only one, the manager, of the six employees is Tier 1 PERS, the other five are OPSRP.

Reviewing the detail of the Materials & Services Expenses 01 General Fund (page 8-9), Ann asked why the City of Wheeler does not charge the agency for water service. Bruce responded that it was a mutual services agreement, the agency does not charge the city of Wheeler for line cleaning and assistance with the City's storm drain system

BUDGET COMMITTEE MEETING

May 5, 2021 7:00 p.m. Tele/Video Conference & NBWA Conference Room

Page | 2

DELIBERATION (continued)

Chuck Winkelman asked about the vehicle purchase in the 5991 line of the 05 Improvement and Replacement Fund on the 05& 06 Reserve Funds Overview (pages 10-11). It was noted that having the same line number reference different items in the separate funds was confusing. Executive Assistant Keri Scott, suggested the fund number precede the line number on the details to avoid the confusion in the future.

John Handler asked about the 06 Capital Improvement Projects as referenced on line 06-5991.

Budget Chair Ann Morgan, noted that on the final page, listing the Budget Schedule and Budget Committee, the budget committee members should have staggered terms so that one-third of the appointed terms end each year. When a member resigns, the new appointee will complete their term. Keri will review and adjust the terms accordingly.

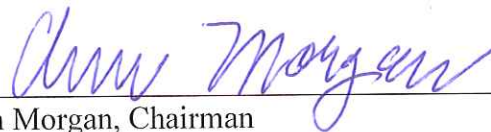
VOTE ON BUDGET

Budget Committee Chairman Ann Morgan asked for any final questions or statements for the budget deliberation. Chairman Morgan called for a motion to approve the proposed budget as presented. Dave Dillon made a motion to approve the 2020-2021 proposed budget. The motion was seconded by Director Wilson and the motion passed unanimously.

APPROVAL OF TAX RATE

Budget Committee Chairman Ann Morgan called for a motion to approve the permanent tax rate for the Nehalem Bay Wastewater Agency of \$0.4088/1000 of assessed value. Dave Dillon made a motion to approve the full permanent tax rate of \$0.4088/1000. The motion was seconded by Director Handler and the motion passed unanimously.

There being no further discussion and business regarding the 2020-2021 proposed budget, Chairman Morgan adjourned the Budget Meeting at 7:33 p.m.



Ann Morgan, Chairman
NBWA Budget Committee