



**Nehalem Bay Wastewater Agency**  
**2023-2024 Budget**





# Nehalem Bay Wastewater Agency 2023-2024 BUDGET

## TABLE OF CONTENTS

	<b>Page</b>
Table of Contents	1
Management's Discussion and Analysis (MD&A)/Budget Message	2-3
NBWA Organizational Chart	6
Budget Committee & Schedule	27

### **GENERAL FUND 01**

01 General Fund Overview	4-5
01 General Fund Personnel Services-Expenditure Detail	7
01 General Fund Materials & Services-Expenditure Detail	8-9

### **RESERVE FUNDS 05 & 06**

05 Improvement & Replacement Fund	10
06 System Development Fund	11
06 Capital Improvement Projects (Facilities Plan)	12

### **LEGAL DOCUMENTS**

LB-1: Notice of Budget Hearing	13
LB-11: Reserve Fund Resources and Requirements	14-15
Resolution 2023-02 Certified Delinquents	16-18
Resolution 2023-03 Adoption of Budget	19
Resolution 2023-04 Appropriates of Funds	20
Resolution 2023-05 Imposing and Levying Taxes	21
Resolution 2023-06 Imposing Categorizing Taxes	22
LB-50: Notice of Property Tax Levy	23-24
Affidavits of Publication	25-26



# Nehalem Bay Wastewater Agency 2023-2024 BUDGET

## Management's Discussion and Analysis (MD&A)

### Financial Highlights

Nehalem Bay Wastewater Agency total net position increased by \$68,177. As of June 30, 2022, the total net position amounted to \$14,817,708. Of this amount, \$8,094,268 was invested in capital assets. The remaining balance included \$4,016,134 restricted for system development and \$2,707,306 of unrestricted net position.

### Fund Financial Statements

The Agency maintains an investment account with the Local Government Investment Pool(LGIP) of approximately 6.9 million. The LGIP account is divided into three funds: a general fund (01), an improvement & replacement fund (05) , and a system development fund (06).

01 - The General Fund (1.6 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 (1.3 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 from each EDU is dedicated to the Improvement & Replacement Fund. The proposed improvements and equipment replacements planned for the upcoming fiscal year are highlighted on page 10.

06 - The System Development Reserve Fund (4 million) is accumulated for capital system improvements, enhancements, and expansions. Revenues for the System Development Fund are a transfer from the General Fund. Eight dollars of the monthly user fees from each EDU is dedicated to the System Development Fund. The receipts from the ad valorem taxes are used to 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 11.



# Nehalem Bay Wastewater Agency 2022-2023 BUDGET

## Management's Discussion and Analysis (MD&A)

### 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 these 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. 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. Two more increases are tentatively scheduled for July 1, 2024 and July 1, 2030. These increases are dedicated to the System Development Fund and cannot be used for General Operations.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'Bruce Halverson', is written over a horizontal line.

Bruce Halverson  
NBWA Manager/Budget Officer

Copies of this budget are available for review at Nehalem Bay Wastewater Agency Office from 8:00 A.M. to 4:00 P.M. Monday through Friday and on our website [www.nehalembaywastewater.org](http://www.nehalembaywastewater.org). I encourage district sewer customers to review the budget, ask questions, and provide their input.

**01 GENERAL FUND OVERVIEW**

**01-4100 - Cash Carry Forward:** A minimum of \$200,000.00 is needed to cover the general operating expenses until the first user fees are collected. The “Cash Carry Forward” is projected to be \$1,000,000.00 based on current fiscal year reports.

**01-4006 - User Fee Calculation:** \$27.00/month per each Equivalent Dwelling Unit (EDU) for 12 months.  $\$27.00 \times 3956 \text{ EDU} \times 12 \text{ month} = \$1,281,744.00$

The EDU for 2022-2023 is estimated by increasing the total amount of EDUs by the average number of System Development Charge (SDC) received in a year. The annual average total SDC collected since 2012-13 is 29.

**Tax Estimated to be Received:** The Tax Revenue was calculated using the Tillamook County Summary of Assessment and Tax Roll for the 2022-2023 Tax Year.

The ad valorem property tax will remain at \$0.4088 per \$1,000 of assessed value. Assessed Property Value of the District:  $1,207,505,596 \times 0.4088 = 493,628,287.64 / 1,000 = \$493,628.29$  at 97% = \$478,819.44

**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:  $\$3.00 \times 3956 \text{ EDU} \times 12 \text{ month} = \$142,416.00$  The Improvements & Replacements Fund accounts for the accumulation of funds for the purchase of major equipment and vehicles.

**01-5997 - Transfer to the System Development Fund (06):** The transfer of the dedicated amount to the System Development Fund is funded from the receipt of the Ad Valorem taxes. Eight dollars of the monthly User Fees from each EDU is dedicated to the System Development Fund.

Calculation:  $\$8.00 \times 3956 \text{ EDU} \times 12 \text{ month} = \$379,776.00$ . The System Development Fund is accumulated for capital system improvements, enhancements, and expansions.

**01-5999 - Contingency:** Money available for emergencies. The Board requires at least 4% of the General Fund Budget be allotted to contingency.  $\$2,810,590.00 \times 4\% = \$112,420.36$  minimum





# Nehalem Bay Wastewater Agency 2023-2024 BUDGET

## 01 GENERAL FUND OVERVIEW

ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	<b>01 GENERAL FUND RESOURCES</b>	PROPOSED 2023-2024	APPROVED 2023-2024	ADOPTED 2023-2024
\$1,624,506	\$1,738,066	\$1,000,000	01-4100 Cash Carry Forward	\$1,000,000	\$1,000,000	\$1,000,000
\$12,414	\$15,191	\$15,000	01-4002 Previously Levied Taxes	\$15,000	\$15,000	\$15,000
\$13,518	\$8,691	\$10,000	01-4003 Account Interest	\$13,800	\$13,800	\$13,800
\$0	\$2,571	\$500	01-4004 County Land Sales	\$500	\$500	\$500
\$1,244,797	\$1,260,332	\$1,272,348	01-4006 User Fees	\$1,281,744	\$1,281,744	\$1,281,744
\$2,564	\$2,007	\$2,500	01-4007 RV Dump Site Fees	\$2,500	\$2,500	\$2,500
\$2,813	\$2,961	\$2,000	01-4008 Permit/Inspection Fees	\$2,146	\$2,146	\$2,146
\$720	\$648	\$1,000	01-4010 Lab Tests	\$1,000	\$1,000	\$1,000
\$0	\$0	\$0	01-4011 Grant Revenue	\$0	\$0	\$0
\$34,363	\$39,147	\$15,000	01-4020 Miscellaneous Revenue	\$15,000	\$15,000	\$15,000
<b>\$2,935,695</b>	<b>\$3,069,614</b>	<b>\$2,318,348</b>	<b>Total Resources Except Taxes</b>	<b>\$2,331,690</b>	<b>\$2,331,690</b>	<b>\$2,331,690</b>
		\$455,850	Tax Estimated to be Received	\$478,819	\$478,819	\$478,819
\$432,486	\$420,164		Taxes Collected in Year Levied			
<b>\$3,368,181</b>	<b>\$3,489,778</b>	<b>\$2,774,198</b>	<b>TOTAL RESOURCES</b>	<b>\$2,810,509</b>	<b>\$2,810,509</b>	<b>\$2,810,509</b>

ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	<b>01 GENERAL FUND REQUIREMENTS</b>	PROPOSED 2022-23	APPROVED 2022-23	ADOPTED 2022-23
\$139,536	\$140,400	\$141,372	01-5996 To Improvement & Replacement Fund (05)	\$142,416	\$142,416	\$142,416
\$410,717	\$374,400	\$376,992	01-5997 To System Development Fund (06)	\$379,776	\$379,776	\$379,776
\$0	\$0	\$254,592	01-5999 Contingency	\$172,433	\$172,433	\$172,433
\$667,666	\$706,144	\$884,492	Personnel Services (see detail p. 7)	\$946,384	\$946,384	\$946,384
\$443,979	\$538,821	\$916,750	Materials and Services (see detail p. 9)	\$969,500	\$969,500	\$969,500
		\$200,000	01-5998 Unassigned Fund Balance	\$200,000	\$200,000	\$200,000
\$1,706,283	\$1,730,013		Audited Balance			
<b>\$3,368,181</b>	<b>\$3,489,778</b>	<b>\$2,774,198</b>	<b>TOTAL REQUIREMENTS</b>	<b>\$2,810,509</b>	<b>\$2,810,509</b>	<b>\$2,810,509</b>



TRASH 'EM DON'T FLUSH 'EM!

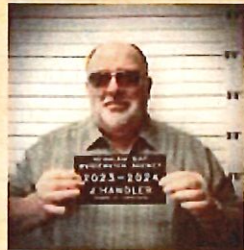
THERE IS NOTHING WRONG  
WITH THESE PRODUCTS...

THE PROBLEM IS HOW  
PEOPLE DISPOSE  
OF THEM





# NEHALEM BAY WASTEWATER AGENCY 2023-2024 ORGANIZATION CHART



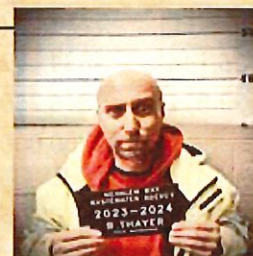
## BOARD OF DIRECTORS



## MANAGER



## EXECUTIVE ASSISTANT



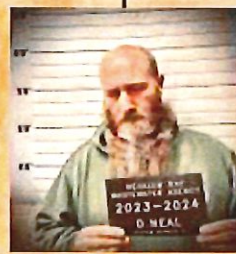
## FIELD SUPERVISOR



## OFFICE ASSISTANT



## SYSTEM WORKER II



## TECHNICIAN AUDITOR

## ATTORNEY

**BARBUR  
LAW** LLC

[www.barburlaw.com](http://www.barburlaw.com)  
(503-842-2553)

**Accuity**  
CERTIFIED PUBLIC ACCOUNTANTS

[www.accuitycpas.com](http://www.accuitycpas.com)  
(541) 223-5553



## Nehalem Bay Wastewater Agency 2023-2024 BUDGET

### 01 GENERAL FUND EXPENSES-PERSONNEL SERVICES

ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	01 GENERAL FUND	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
			EXPENSES-Personnel Services			
\$109,799	\$112,503	\$117,625	01-5006 General Manager	\$122,328	\$122,328	\$122,328
\$67,418	\$68,750	\$75,828	01-5007 Field Supervisor	\$82,339	\$82,339	\$82,339
\$0	\$0	\$12,000	01-5008 Paid Overtime	\$12,000	\$12,000	\$12,000
\$68,034	\$69,105	\$72,204	01-5010 System Worker II	\$75,096	\$75,096	\$75,096
\$58,227	\$59,391	\$62,376	01-5011 Technician	\$64,872	\$64,872	\$64,872
\$64,739	\$69,387	\$72,204	01-5012 System Worker II	\$75,096	\$75,096	\$75,096
\$63,191	\$67,878	\$74,620	01-5013 Executive Assistant	\$77,817	\$77,817	\$77,817
\$0	\$0	\$62,376	01-5014 Office Assistant	\$62,376	\$62,376	\$62,376
<b>\$431,408</b>	<b>\$447,014</b>	<b>\$549,233</b>	<b>TOTAL SALARIES</b>	<b>\$571,924</b>	<b>\$571,924</b>	<b>\$571,924</b>
\$415	\$543	\$550	01-5101 Unemployment Tax 0.1%	\$572	\$572	\$572
\$144,675	\$157,812	\$219,779	01-5102 Health & Welfare Insurance	\$224,175	\$224,175	\$224,175
\$26,757	\$27,684	\$34,052	01-5103 FICA/Social Security 6.2%	\$35,459	\$35,459	\$35,459
\$5,167	\$10,627	\$7,130	01-5104 Worker's Compensation	\$7,435	\$7,435	\$7,435
\$52,998	\$55,989	\$65,784	01-5105 PERS (22.52% & 16.22%)	\$98,526	\$98,526	\$98,526
\$6,256	\$6,475	\$7,964	01-5115 Medicare Tax 1.45%	\$8,293	\$8,293	\$8,293
<b>\$236,268</b>	<b>\$259,130</b>	<b>\$335,259</b>	<b>TOTAL PAYROLL EXPENSES</b>	<b>\$374,460</b>	<b>\$374,460</b>	<b>\$374,460</b>
<b>\$667,676</b>	<b>\$706,144</b>	<b>\$884,492</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>\$946,384</b>	<b>\$946,384</b>	<b>\$946,384</b>
6	6	7	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 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 4.0% COLA increase this year based on the West Region CPI-U of 8% rounded down to 4.0%. Comparative North Oregon Coast Cities were surveyed to compare wages & benefits to keep NBWA salaries competitive for the area.

In preparation for the retirement of the Manager, the agency restructured the Organization Chart in 2022. An Office Assistant position was added and a Field Supervisor position was created, setting groundwork for the managerial changes.

**01-5102** Health & Welfare Insurance shows a projected increase in premiums in Medical and Prescription of 2% as reported by SDIS for 2023-2024.

**01-5105** PERS The Agency retirement system is the Public Employee Retirement System (PERS). Pers Employer contribution rates increased from 16.70% to 22.52% (Tier I) and 10.91% to 16.22% (OPSRP). Employees pay their 6% contribution and have since 1995.

1 - Tier I Employee

6 - OPSRP Employees

# Nehalem Bay Wastewater Agency 2023-2024 BUDGET

## 01 GENERAL FUND EXPENSES-MATERIALS & SERVICES

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### UTILITIES

**01-5201 - Electricity:** Rates increased.

**01-5202 - Water:** Rates increased. The City of Nehalem added an additional meter at the AD Building.

**01-5203 - Garbage:** Small rate increase expected.

**01-5204 - Phone & Internet:** New fees added to Verizon Wireless bill.

**01-5206 - Propane:** We plan to upgrade the capacity of two lift stations from 500 to 1,000 gallon. Continued occurrences of inclement weather and outages increased the need and usage of propane.

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### ADMINISTRATIVE EXPENSES

**01-5309 - Software/Computer Expenses:** Our financial software is hosted in a secure online platform provided by Accufund on a quarterly subscription. Software subscriptions and expenses for tele-meetings and tele-trainings. Planned upgrades and expansion of the GIS (Geographic Information System) used for locates and mapping. Adding a workstation for Office Assistant and adding additional subscriber fees for Accufund. Adding Streamline web-hosting for website upgrades.

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### OFFICE EXPENSES

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

**01-5405 - Laboratory Supplies:** Upgrading the influent/effluent flo-chart to a digital system.

**01-5406 - Chemicals-**Sodium Hypochlorite and Sodium Bisulfite used in the disinfection process at the treatment plant.

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### OUTSIDE SERVICES

**01-5505 - Survey & Engineering** for incidental engineering not covered by the 05 Improvement & Replacement Fund or the 06 System Development Fund.

**01-5506 - Contract Services** for unexpected projects and/or temporary help needed.

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### MAINTENANCE & REPAIRS

**01-5601 - Vehicle Expenses:** Gas/oil/tires/parts/etc. and regular maintenance and repair for vehicles and equipment like tractors and mowers. Increased for rising fuel, parts, and maintenance costs.

**01-5603 - Building/Grounds Expenses:** Regular maintenance, materials & supplies, at all lift stations, treatment plant, warehouse, and administration building.

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

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

**01-5607 - Maintenance Treatment Plant:** Regular maintenance of treatment plant equipment, herbicide application, irrigation process, and river levee maintenance.

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### INSURANCE

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

**01-5992 - Health Insurance Reserve** to cover employee deductible co-pay (\$500 maximum per employee)



## Nehalem Bay Wastewater Agency 2023-2024 BUDGET

### 01 GENERAL FUND EXPENSES-MATERIALS & SERVICES

ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	<b>01 GENERAL FUND EXPENSES-MATERIALS &amp; SERVICES</b>	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
\$47,203	\$46,788	\$48,000	01-5201 Electricity	\$58,000	\$58,000	\$58,000
\$8,488	\$7,897	\$9,000	01-5202 Water	\$12,000	\$12,000	\$12,000
\$902	\$831	\$1,000	01-5203 Garbage	\$1,100	\$1,100	\$1,100
\$9,260	\$8,954	\$12,000	01-5204 Phone & Internet	\$12,500	\$12,500	\$12,500
\$1,422	\$1,986	\$4,000	01-5206 Propane	\$5,000	\$5,000	\$5,000
<b>\$67,275</b>	<b>\$66,456</b>	<b>\$74,000</b>	<b>TOTAL UTILITIES</b>	<b>\$88,600</b>	<b>\$88,600</b>	<b>\$88,600</b>
\$1,949	\$1,450	\$10,000	01-5302 Schools/Training	\$10,000	\$10,000	\$10,000
\$571	\$1,648	\$2,500	01-5303 Elections/Legal Notices	\$2,500	\$2,500	\$2,500
\$332	\$288	\$3,000	01-5304 Travel Expenses	\$3,000	\$3,000	\$3,000
\$10,012	\$7,947	\$12,000	01-5306 Taxes/Licenses/Certificates/CDL	\$12,000	\$12,000	\$12,000
\$5,216	\$5,995	\$6,000	01-5307 Bank, Square, One Call Fees	\$7,150	\$7,150	\$7,150
\$18,069	\$21,371	\$30,000	01-5309 Software/Computer Expenses	\$30,000	\$30,000	\$30,000
<b>\$36,149</b>	<b>\$38,699</b>	<b>\$63,500</b>	<b>TOTAL ADMINISTRATIVE EXPENSES</b>	<b>\$64,650</b>	<b>\$64,650</b>	<b>\$64,650</b>
\$3,961	\$4,551	\$10,000	01-5401 Office Supplies	\$10,000	\$10,000	\$10,000
\$1,138	\$1,894	\$2,500	01-5402 Professional Clothing Supplies	\$2,500	\$2,500	\$2,500
\$3,298	\$4,736	\$10,000	01-5403 First Aid/Safety	\$10,000	\$10,000	\$10,000
\$4,626	\$4,784	\$6,000	01-5404 Postage	\$6,000	\$6,000	\$6,000
\$2,263	\$1,034	\$4,000	01-5405 Laboratory Supplies	\$11,000	\$11,000	\$11,000
\$30,467	\$28,178	\$50,000	01-5406 Chemicals	\$50,000	\$50,000	\$50,000
\$19,733	\$9,005	\$75,000	01-5407 Disaster Preparedness Supplies	\$75,000	\$75,000	\$75,000
<b>\$65,486</b>	<b>\$54,182</b>	<b>\$157,500</b>	<b>TOTAL OFFICE EXPENSES</b>	<b>\$164,500</b>	<b>\$164,500</b>	<b>\$164,500</b>
\$0	\$0	\$5,000	01-5501 Legal Services	\$5,000	\$5,000	\$5,000
\$9,250	\$9,250	\$10,250	01-5502 Audit/Accounting Services	\$10,250	\$10,250	\$10,250
\$4,265	\$35,642	\$30,000	01-5505 Survey & Engineering	\$30,000	\$30,000	\$30,000
\$0	\$0	\$70,000	01-5506 Contract Services	\$70,000	\$70,000	\$70,000
\$0	\$0	\$0	01-5508 Grant Expenses	\$0	\$0	\$0
<b>\$13,515</b>	<b>\$44,892</b>	<b>\$115,250</b>	<b>TOTAL OUTSIDE SERVICES</b>	<b>\$115,250</b>	<b>\$115,250</b>	<b>\$115,250</b>
\$33,322	\$44,250	\$50,000	01-5601 Vehicle Expenses	\$55,000	\$55,000	\$55,000
\$12,090	\$63,487	\$115,000	01-5603 Building/Grounds Expenses	\$115,000	\$115,000	\$115,000
\$60,724	\$65,974	\$100,000	01-5605 Maintenance Collection System	\$100,000	\$100,000	\$100,000
\$41,879	\$69,655	\$75,000	01-5606 Maintenance Lift Stations	\$100,000	\$100,000	\$100,000
\$72,254	\$30,309	\$100,000	01-5607 Maintenance Treatment Plant	\$100,000	\$100,000	\$100,000
<b>\$220,269</b>	<b>\$273,675</b>	<b>\$440,000</b>	<b>TOTAL MAINTENANCE &amp; REPAIRS</b>	<b>\$470,000</b>	<b>\$470,000</b>	<b>\$470,000</b>
\$1,708	\$15,364	\$6,000	01-5701 Board Misc. Expense	\$6,000	\$6,000	\$6,000
\$0	\$0	\$4,000	01-5702 Board Travel & Lodging	\$4,000	\$4,000	\$4,000
\$0	\$217	\$2,000	01-5704 Board Schools & Training	\$2,000	\$2,000	\$2,000
<b>\$1,708</b>	<b>\$15,581</b>	<b>\$12,000</b>	<b>TOTAL BOARD OF DIRECTORS</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$12,000</b>
\$39,462	\$45,336	\$46,000	01-5801 Liability Insurance	\$46,000	\$46,000	\$46,000
\$0	\$0	\$5,000	01-5802 Claims Deductible	\$5,000	\$5,000	\$5,000
\$115	\$0	\$3,500	01-5992 Health Insurance Reserve	\$3,500	\$3,500	\$3,500
<b>\$39,577</b>	<b>\$45,336</b>	<b>\$54,500</b>	<b>TOTAL INSURANCE</b>	<b>\$54,500</b>	<b>\$54,500</b>	<b>\$54,500</b>
<b>\$443,979</b>	<b>\$538,821</b>	<b>\$916,750</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>\$969,500</b>	<b>\$969,500</b>	<b>\$969,500</b>



## Nehalem Bay Wastewater Agency 2023-2024 BUDGET

### 05 IMPROVEMENT & REPLACEMENT RESERVE FUNDS OVERVIEW

ACTUAL 2020-21	ACTUAL 2021-2022	ADOPTED 2022-23	05 Improvement & Replacement Fund <b>RESOURCES</b>	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
\$1,130,742	\$1,163,271	\$900,000	05-4100 Cash Carry Forward	\$900,000	\$900,000	\$900,000
\$8,485	\$5,601	\$5,000	05-4003 Account Interest	\$13,800	\$13,800	\$13,800
\$139,536	\$140,400	\$141,372	05-4018 Transfer from General Fund	\$142,416	\$142,416	\$142,416
<b>\$1,278,763</b>	<b>\$1,309,272</b>	<b>\$1,046,372</b>	<b>TOTAL RESOURCES</b>	<b>\$1,056,216</b>	<b>\$1,056,216</b>	<b>\$1,056,216</b>

ACTUAL 2020-21	ACTUAL 2021-2022	PROPOSED 2022-23	05 Improvement & Replacement Fund <b>REQUIREMENTS</b>	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
\$0	\$0	\$0	05-5991 Vehicles	\$660,000	\$660,000	\$660,000
\$96,810	\$6,564	\$0	05-5992 Equipment	\$10,000	\$10,000	\$10,000
\$0	\$1,091	\$20,000	05-5993 State/Federal Compliance	\$20,000	\$20,000	\$20,000
\$18,682	\$10,924	\$0	05-5994 Building Improvements	\$15,000	\$15,000	\$15,000
<b>\$115,492</b>	<b>\$59,403</b>	<b>\$20,000</b>	<b>Total Capital Outlay</b>	<b>\$705,000</b>	<b>\$705,000</b>	<b>\$705,000</b>
\$1,163,271	\$1,249,869	\$1,026,372	05-5998-Unappropriated Ending Fund Balance	\$351,216	\$351,216	\$351,216
<b>\$1,278,763</b>	<b>\$1,309,272</b>	<b>\$1,046,372</b>	<b>TOTAL REQUIREMENTS</b>	<b>\$1,056,216</b>	<b>\$1,056,216</b>	<b>\$1,056,216</b>

### 05 IMPROVEMENT & REPLACEMENT RESERVE FUNDS OVERVIEW

# 05

The **05 Improvement & Replacement Fund**, established in 1988,  
is the reserve fund for purchase of capital equipment items

# 05

**05-5991 - Vehicles:** Vaccon Replacement \$600,000. Replacement work truck (2005 Dodge) \$60,000

**05-5992 - Equipment:** Upgrade Lift Station propane tanks

**05-5993 - State/Federal Compliance:** \$20,000 for any state or federal requirements, including the cost of studies or engineering fees needed to complete these requirements.

**05-5994 - Building Improvements:** Three Window Replacements Admin Building \$15,000.

**05-5998 - Assigned Fund Balance:** Reserved for future expenditures.



# Nehalem Bay Wastewater Agency 2023-2024 BUDGET

## 06 SYSTEM DEVELOPMENT RESERVE FUNDS OVERVIEW

ACTUAL 2020-21	ACTUAL 2021-22	ADOPTED 2022-23	06 System Development Fund <b>RESOURCES</b>	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
\$3,383,164	\$3,678,863	\$2,500,000	06-4100 Cash Carry Forward	\$2,500,000	\$2,500,000	\$2,500,000
\$25,971	\$17,915	\$15,000	06-4003 Account Interest	\$41,400	\$41,400	\$41,400
\$161,804	\$187,915	\$114,966	06-4013 System Development Charge	\$123,482	\$123,482	\$123,482
\$410,717	\$374,400	\$376,992	06-4016 Transfer from General Fund	\$379,776	\$379,776	\$379,776
<b>\$3,981,656</b>	<b>\$4,259,093</b>	<b>\$3,006,958</b>	<b>TOTAL RESOURCES</b>	<b>\$3,044,658</b>	<b>\$3,044,658</b>	<b>\$3,044,658</b>

ACTUAL 2020-21	ACTUAL 2021-22	PROPOSED 2022-23	06 System Development Fund <b>REQUIREMENTS</b>	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
\$289,484	\$143,072	\$0	06-5991 Treatment Plant Improvements	\$50,000	\$50,000	\$50,000
\$0	\$0	\$0	06-5992 Building Improvements	\$0	\$0	\$0
\$13,309	\$7,924	\$360,000	06-5993 Outside Service	\$300,000	\$300,000	\$300,000
\$0	\$91,963	\$1,165,000	06-5995 Collection System Improvements	\$2,260,000	\$2,260,000	\$2,260,000
<b>\$302,793</b>	<b>\$242,959</b>	<b>\$1,525,000</b>	<b>Total Capital Outlay</b>	<b>\$2,610,000</b>	<b>\$2,610,000</b>	<b>\$2,610,000</b>
\$3,678,863	\$4,016,134	\$1,481,958	06-5998 Unappropriated Ending Fund Balance	\$434,658	\$434,658	\$434,658
<b>\$3,981,656</b>	<b>\$4,259,093</b>	<b>\$3,006,958</b>	<b>TOTAL REQUIREMENTS</b>	<b>\$3,044,658</b>	<b>\$3,044,658</b>	<b>\$3,044,658</b>

## 06 SYSTEM DEVELOPMENT RESERVE FUNDS OVERVIEW

# 06

The **06 System Development Fund**, established in 1994, is the reserve fund for the purpose of future improvements to the system.

# 06

**06-4013 - System Development Charge Calculation:** 29 EDUs X \$4,258.00 = \$123,482.00. The number of EDUs is estimated by the average number of SDCs collected over the past 10 years.

**06-5991 -Treatment Plant Improvements:** A-cell Dredging Prep for 24-25 budget.

**06-5993 - Outside Service** - Engineering, design, and project management of Wheeler North pump station rehab and force main upgrade.

**06-5995 - Collection System Improvements:** \$1,960,000 Wheeler North lift station and force main upgrade. \$250,000 SE Manzanita lift station rehab/upgrade. \$50,000 System wide Inflow and Infiltration (I&I)

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



**20 YEAR FACILITIES PLAN (2014-2034)**  
**06 CAPITAL IMPROVEMENT PROJECTS**

<b>IMPROVEMENTS</b>	<b>COST ESTIMATE</b>	<b>ACTUAL COST</b>	<b>YEAR</b>
<b>Administration Building Force Main</b>	<b>\$2,800,000.00</b>	<b>\$2,252,045.41</b>	<b>Completed</b>
<b>Fire Station/City Park Pump Station Upgrades</b>	<b>\$210,000.00</b>	<b>\$58,245.56</b>	<b>Completed</b>
<b>Administration Building Pump Station Upgrade</b>	<b>\$260,000.00</b>	<b>\$95,300.00</b>	<b>Completed</b>
<b>Bayside North Pump Upgrade</b>	<b>\$20,000.00</b>	<b>\$14,620.90</b>	<b>Completed</b>
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		2018-2023
<b>Biosolids Project B-Cell</b>	<b>\$350,000.00</b>	<b>\$312,183.00</b>	<b>Completed</b>
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
<b>Administration Building Roof Replacement</b>	<b>\$100,000.00</b>	<b>\$18,850.00</b>	<b>Completed</b>
Fork Island Pump Station Upgrade	\$280,000.00		2023-2028
Liars Lair Inflow Mitigation	\$30,000.00		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		2023-2028
Lagoon Flow Transfer Improvements	\$20,000.00		2023-2028
<b>RV Dump Station Improvements**</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>Completed</b>
Effluent Irrigation Pumping	\$160,000.00		2028-2034
Fork Island Force Main Replacement Study	\$30,000.00		2028-2034
Neptune Way Pump Station Decommission	\$25,000.00		2028-2034
<b>Effluent Disinfection Improvements</b>	<b>\$350,000.00</b>	<b>\$180,000.00</b>	<b>Completed</b>
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
<b>TOTAL</b>	<b>\$8,915,000.00</b>	<b>\$3,344,402.28</b>	

\*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 21, 2023 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, 2023 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.nehalembaywastewater.org](http://www.nehalembaywastewater.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
	2021-2022	2022-2023	2023-2024
Beginning Fund Balance/Net Working Capital	\$6,580,200	\$4,400,000	\$4,400,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	\$1,448,247	\$1,387,314	\$1,405,226
Federal, State and all Other Grants, Gifts, Allocations and Donations	\$0	\$0	\$0
Revenue from Bonds and Other Debt	\$0	\$0	\$0
Interfund Transfers / Internal Service Reimbursements	\$514,800	\$518,364	\$552,209
All Other Resources Except Current Year Property Taxes	\$94,732	\$66,000	\$105,146
Current Year Property Taxes Estimated to be Received	\$420,164	\$455,850	\$478,819
<b>Total Resources</b>	<b>\$9,058,143</b>	<b>\$6,827,528</b>	<b>\$6,941,400</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	\$706,144	\$884,492	\$946,384
Materials and Services	\$538,821	\$908,250	\$966,000
Capital Outlay	\$302,362	\$1,545,000	\$3,315,000
Debt Service	\$0	\$0	\$0
Interfund Transfers	\$514,800	\$518,364	\$552,209
Contingencies	\$0	\$259,592	\$172,433
Special Payments	\$0	\$3,500	\$3,500
Unappropriated Ending Balance and Reserved for Future Expenditure	\$6,996,016	\$2,708,330	\$985,874
<b>Total Requirements</b>	<b>\$9,058,143</b>	<b>\$6,827,528</b>	<b>\$6,941,400</b>

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	\$9,058,143	\$6,827,528	6,941,400
FTE	6	6	7
<b>Total Requirements</b>	<b>\$9,058,143</b>	<b>\$6,827,528</b>	<b>6,941,400</b>
<b>Total FTE</b>	<b>6</b>	<b>6</b>	<b>7</b>

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
	2021-2022	2022-2023	2023-2024
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
<b>Total</b>	<b>\$0</b>	<b>\$0</b>

# 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			2023-2024				
Actual		Adopted				Proposed	Approved	Adopted		
2020-21	2021-22	2022-23								
1			1	<b>Resources</b>					1	
2			2	Cash on hand* (cash basis), or					2	
3	\$1,130,742	\$1,163,271	\$900,000	3	Working Capital (accrual basis)			\$900,000		3
4				4	Previously levied taxes estimated to be received					4
5	\$8,485	\$5,601	\$5,000	5	Interest			\$13,800		5
6	\$139,536	\$140,400	\$141,372	6	Transferred in from other funds			\$142,416		6
7				7						7
8				8						8
9				9						9
10	\$1,278,763	\$1,309,272	\$1,046,372	10	Total resources, except taxes to be levied			\$1,056,216		10
11				11	Taxes estimated to be received					11
12				12	Taxes collected in year levied					12
13	<b>\$1,278,763</b>	<b>\$1,309,272</b>	<b>\$1,046,372</b>	13	<b>Total resources</b>			<b>\$1,056,216</b>		13
14				14	Requirements**					14
15				15	Org unit	Object class	Detail			15
16	\$0	\$0	\$0	16	05	5991	Vehicles	\$660,000		16
17	\$96,810	\$6,564	\$0	17	05	5992	Equipment	\$10,000		17
18	\$0	\$1,091	\$20,000	18	05	5993	State/Federal Compliance	\$20,000		18
19	\$18,682	\$10,924	\$0	19	05	5994	Building Improvements	\$15,000		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	\$1,163,271	\$1,290,693		29	Ending balance (prior years)			\$351,216		29
30			\$1,026,372	30	Unappropriated ending fund balance					30
31	<b>\$1,278,763</b>	<b>\$1,309,272</b>	<b>\$1,046,372</b>	31	<b>Total requirements</b>			<b>\$1,056,216</b>		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: 2024

This fund is authorized and established by Resolution 2014-02 on June 18, 2014 for the purpose of funding Capital Improvement Projects.			System Development Fund			Nehalem Bay Wastewater Agency				
Historical data			Description resources and requirements			2023-2024				
Actual		Adopted				Proposed	Approved	Adopted		
2020-21	2021-22	2022-23								
1			1	<b>Resources</b>					1	
2			2	Cash on hand* (cash basis), or					2	
3	\$3,383,164	\$3,678,863	\$2,500,000	3	Working Capital (accrual basis)			\$2,500,000		3
4				4	Previously levied taxes estimated to be received					4
5	\$25,971	\$17,915	\$15,000	5	Interest			\$41,400		5
6	\$572,521	\$562,315	\$491,958	6	Transferred in from other funds			\$503,258		6
7				7						7
8				8						8
9				9						9
10	\$3,981,656	\$4,259,093	\$3,006,958	10	Total resources, except taxes to be levied			\$3,044,658		10
11				11	Taxes estimated to be received					11
12				12	Taxes collected in year levied					12
13	<b>\$3,981,656</b>	<b>\$4,259,093</b>	<b>\$3,006,958</b>	13	<b>Total resources</b>			<b>\$3,044,658</b>		13
14				14	<b>Requirements**</b>					14
15				15	Org unit	Object class	Detail			15
16	\$289,484	\$143,072	\$0	16	06	5991	Treatment Plant Improvements	\$50,000		16
17	\$0	\$0	\$0	17	06	5992	Building Improvements	\$0		17
18	\$13,309	\$7,924	\$360,000	18	06	5993	Outside Service	\$300,000		18
19	\$0	\$91,963	\$1,165,000	19	06	5995	Collection System Improvements	\$2,260,000		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	\$3,678,863	\$4,016,134		29	Ending balance (prior years)			\$434,658		29
30			\$1,481,958	30	<b>Unappropriated ending fund balance</b>					30
31	<b>\$3,981,656</b>	<b>\$4,259,093</b>	<b>\$3,006,958</b>	31	<b>Total requirements</b>			<b>\$3,044,658</b>		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 2023-02

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, 2023 DEPOSIT TO GENERAL FUND

NUMBER	DELINQUENT AMOUNT	CERTIFICATION FEE	TOTAL CERTIFIED
#1	\$405.00	\$50.00	\$455.00
#2	\$324.00	\$50.00	\$374.00
#3	\$405.00	\$50.00	\$455.00
#4	\$1,620.00	\$50.00	\$1,670.00
#5	\$486.00	\$50.00	\$536.00
#6	\$324.00	\$50.00	\$374.00
#7	\$324.00	\$50.00	\$374.00
#8	\$229.50	\$50.00	\$279.50
#9	\$243.00	\$50.00	\$293.00
#10	\$324.00	\$50.00	\$374.00
#11	\$324.00	\$50.00	\$374.00
#12	\$648.00	\$50.00	\$698.00
#13	\$243.00	\$50.00	\$293.00
#14	\$324.00	\$50.00	\$374.00
#15	\$324.00	\$50.00	\$374.00
#16	\$324.00	\$50.00	\$374.00
#17	\$486.00	\$50.00	\$536.00
#18	\$324.00	\$50.00	\$374.00
#19	\$405.00	\$50.00	\$455.00
#20	\$486.00	\$50.00	\$536.00
#21	\$324.00	\$50.00	\$374.00
#22	\$324.00	\$50.00	\$374.00
<b>TOTALS</b>	<b>\$9,220.50</b>	<b>\$1,100.00</b>	<b>\$10,320.50</b>

DESCRIPTIONS

#1	JOHN FUGATT 14311 RIVIERA DR HUNTINGTON BEACH CA 92647	2N 10 2BD Tax Lot 601 Blk - Lot -	\$455.00 (391263)
#2	TOM CHAMBERS 73 STILLSON RD MCCLEARY WA 98557-9610	2N 10 2BD Tax Lot 1501 Blk - Lot -	\$374.00 (#373492)




#3	JOHN FUGATT 14311 RIVIERA DR HUNTINGTON BEACH CA 92647	2N 10 2BD Tax Lot 600 Blk - Lot -	\$455.00 (15209)
#4	JOHN FUGATT 14311 RIVIERA DR HUNTINGTON BEACH CA 92647	2N 10 2CA Tax Lot 800 Blk - Lot -	\$1,670.00 (17591)
#5	GREGORY MOTT PO BOX 221 MANZANITA OR 97130	2N 10 02CB Tax Lot 3700 Blk - Lot -	\$536.00 (#19198)
#6	ROBERT MUZZY & SHIRYLEY FETTIG 37370 4TH ST NEHALEM OR 97131	3N 10 20CD Tax Lot 500 Blk - 11 Lot - 6	\$374.00 (#116617)
#7	BRIEN BUBLITZ & KIMBERLY KOCH PO BOX 104 MANZANITA, OR 97130	3N 10 23CB Tax Lot 1200 Blk - Lot -	\$374.00 (#55987)
#8	RUSS GIBBS PO BOX 2486 WHITE SALMON WA 98672-2461	3N 10 27CA Tax Lot 3600 Blk - Lot -	\$279.50 (#8681)
#9	ESTATE OF WILLIAM E STETZEL 36355 HWY 101 N NEHALEM OR 97131	3N 10 28DB Tax Lot 2600 Blk - Lot -	\$293.00 (#69375)
#10	ESTATE OF IMOGENE CAMELLI 7640 CALLE MAZAMITLA PALM SPRINGS CA 92264-6706	3N 10 28DC Tax Lot 800 Blk - Lot -	\$374.00 (68802)
#11	MICHAEL DEAN MCRAE PO BOX 31 TROUTDALE OR 97060	3N 10 29AB Tax Lot 4100 Blk 35 Lot 5 PT	\$374.00 (92679)
#12	JAMES ONSTOTT 1206 NW 25TH AVE PORTLAND OR 97210	3N10 29AC Tax Lot 14900 Blk 1 Lot 12	\$698.00 (#99342)
#13	CAROLYN TATE PO BOX 81 MANZANITA OR 97130	3N 10 29AC Tax Lot 80002 Blk - Lot Unit B	\$293.00 (409652)
#14	THE ESTATE OF JAMES HOLLOWAY PO BOX 616 MANZANITA OR 97130-0616	3N 10 29BA Tax Lot 8100 Blk - Lot -	\$374.00 (#92660)
#15	PRESTON H WONG 154 W 5TH ST 125 TEMPE AZ 85281	3N10 29 CA Tax Lot 3001 Blk - Lot -	\$374.00 (98600)



#16	CYNARA LILLY 108 W 2ND ST 806 LOS ANGELES CA 90012	3N 10 29 DA Tax Lot 4500 Blk - Lot -22	\$374.00 (#417023)
#17	PAUL ROGERS 7725 SW MINER WAY PORTLAND OR 97225	3N 10 32BA Tax Lot 1802 Blk - Lot -	\$536.00 (#55932)
#18	MICHAEL ECKSTEIN PO BOX 763 SANDY, OR 97055	3N 10 33 AB Tax Lot 1700 Blk - Lot - 16	\$374.00 (#390318)
#19	DIANNE FERGUSON PO BOX 127 NEHALEM OR 97131-0127	3N 10 33AB Tax Lot 6400 Blk - Lot 64	\$455.00 (#399837)
#20	ANDREW REID 10715 NEPTUNE WAY NEHALEM OR 97131	3N 10 33BA Tax Lot 1808 Blk - Lot 7	\$536.00 (#405714)
#21	EISHA CASTRO PO BOX 1032 MANZANITA OR 97130	3N 10 33 BB Tax Lot 3600 Blk - Lot - 104	\$374.00 (#406653)
#22	DAVID NIELSEN 34620 LODGEPOLE DR NEHALEM OR 97131	3N 10 33 BB Tax Lot 7400 Blk - Lot -118	\$374.00 (#406767)

PASSED by the Board of Directors this 21st of June, 2023

  
John Handler, Chairman

ATTEST:

  
Bruce Halverson, Manager

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



RESOLUTION 2023-03

ADOPTION OF 2023-2024 BUDGET

WHEREAS, the 2023-2024 budget was prepared by the Budget Officer and presented to the Nehalem Bay Wastewater Agency (NBWA) Budget Committee at their May 3, 2023 meeting; and

WHEREAS, the NBWA Budget Committee moved, seconded and approved the 2023-2024 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 2023-2024 budget approved by the Budget Committee in the aggregate amount of \$6,941,400.00

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 17, 2023.

ADOPTED by the Board of Directors of the Nehalem Bay Wastewater Agency, at their regularly scheduled meeting, this 21<sup>st</sup> day of June, 2023.

BY:   
John Hander, Chairman

ATTEST:   
Bruce Halverson, Manager



RESOLUTION 2023-04

APPROPRIATION OF FUNDS OF THE 2023-2024 BUDGET

WHEREAS, the 2023-2024 budget was adopted by the Nehalem Bay Wastewater Agency (NBWA) Board of Directors by their passage of Resolution 2023-03; and

WHEREAS, appropriations for the fiscal year beginning July 1, 2023 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	\$ 946,384
Materials & Services	\$ 966,000
Capital Outlay/Special Reserve	\$ 3,500
Fund Transfers	\$ 552,209
Contingencies	\$ 172,433
	<hr/>
	\$2,640,526

BOND FUND

Debt Service	\$0
	<hr/>
	\$0

SYSTEM DEVELOPMENT FUND

Capital Outlay	\$2,610,000
	<hr/>
	\$2,610,000

IMPROVEMENT & REPLACEMENTS FUND

Capital Outlay	\$705,000
	<hr/>
	\$705,000

TOTAL APPROPRIATION	\$5,955,526
TOTAL NONAPPROPRIATED	\$ 985,874
TOTAL BUDGET	\$6,941,400

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 17, 2023.

ADOPTED by the Board of Directors of the Nehalem Bay Wastewater Agency, at their regularly scheduled meeting, this 21<sup>st</sup> day of June, 2023.

BY: John Handler  
John Handler, Chairman

ATTEST: Bruce Halverson  
Bruce Halverson, Manager



RESOLUTION 2023-05

IMPOSING & LEVYING TAXES FOR THE 2023-2024 BUDGET

WHEREAS, the 2023-2024 budget was adopted by the Nehalem Bay Wastewater Agency (NBWA) Board of Directors by their passage of Resolution 2023-03; and

WHEREAS, taxes for the fiscal year beginning July 1, 2023 must be levied.

BE IT THEREFORE RESOLVED, that the Board of Directors of the NBWA hereby imposes the taxes provided for in the 2023-2024 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, 2023

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 17, 2023.

ADOPTED by the Board of Directors of the Nehalem Bay Wastewater Agency, at their regularly scheduled meeting, this 21<sup>ST</sup> day of June, 2023.

BY:   
John Handler, Chairman

ATTEST:   
Bruce Halverson, Manager

RESOLUTION 2023-06

IMPOSING & CATEGORIZING TAXES FOR THE 2023-2024 BUDGET

WHEREAS, the 2023-2024 budget was adopted by the Nehalem Bay Wastewater Agency (NBWA) Board of Directors by their passage of Resolution 2023-03; and

WHEREAS, taxes for the fiscal year beginning July 1, 2023 must be categorized,

BE IT THEREFORE RESOLVED, that the Board of Directors of the NBWA hereby categorize the taxes provided for in the 2023-2024 budget as follows:

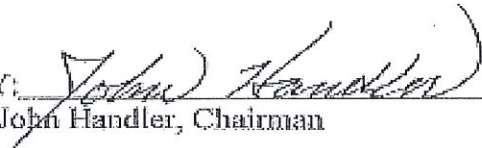
GENERAL GOVERNMENT	
General Operating Levy	\$0.4088/1000
NON-LIMITED	
Delinquent User Fees	\$10,320.50

(Certified to Assessor for Collection with Property Taxes)

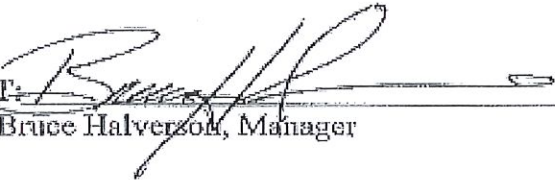
BE IT FINALLY RESOLVED, that the NBWA Budget Officer be directed to file a copy of the approved budget, including this Resolution, with the Tillamook County Clerk and Tillamook County Assessor on or before July 17, 2023

ADOPTED by the Board of Directors of the Nehalem Bay Wastewater Agency, at their regularly scheduled meeting, this 21<sup>ST</sup> ay of June, 2023

BY:

  
John Handler, 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  
2023-2024**

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

PO Box 219 Nehalem OR 97131 6/15/2022  
Mailing Address of District City State ZIP code Date  
Bruce Halverson Manager 503-368-5125 nbwa@nehalemtnet.net  
Contact Person Title Daytime Telephone Contact Person E-Mail

**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		
		Rate -or- Dollar Amount		
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) .	1	0.4088		<b>Excluded from Measure 5 Limits Dollar Amount of Bond Levy</b>
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		10320.50
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! % 0

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

Total A + B = 0 #DIV/0! % 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
<b>Bond A:</b>			
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
<b>Bond B:</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 % \$ 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 % \$ 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

AB9200 NOTICE OF BUDGET COMMITTEE A PUBLIC MEETING OF THE NEHALEM BAY WASTEWATER AGENCY BUD

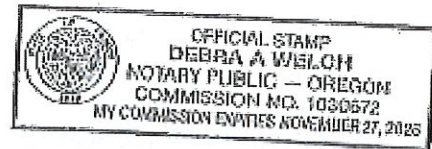
a printed copy of which is hereto annexed; was published in the entire issue of said newspaper for 2 successive and consecutive issues in the following issues:

4/13/23, 4/27/23

Subscribed and sworn to before me on this 27th day of April, A.D. 2023

  
\_\_\_\_\_  
Debra A. Welch  
Notary Public of Oregon

Add: 374632  
PO:  
Tagline: AB9200



THE ASTORIAN • THURSDAY, APRIL 27, 2023

A11

101 Legal Notices

101 Legal Notices

AB9200  
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, 2023 to June 30, 2024 will be held in the NBWA Conference Room and also via teleconference on the 3rd day of May, 2023 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, 2023 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: April 4, 2023  
NBWA Board Chair: John Handler  
NBWA Budget Officer: Bruce Halverson

Published April 13 & 27, 2023  
Daily Astorian





2023-2024

NBWA BUDGET SCHEDULE

February 15, 2023	Appoint Budget Officer & Personnel Committee
April 6, 2023	Publish notice of Budget Committee Meeting in The Astorian
April 20, 2023	Publish second notice of Budget Committee Meeting in The Astorian
May 3, 2023	Budget Committee Meeting, 7:00 pm (Budget Committee Approves Proposed Budget)
June 8, 2023	Publish Notice of Hearing and Budget Summary in The Astorian
June 21, 2023	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 2023/2024 Budget.
June 21, 2023	Submit Final Budget to Tillamook County Clerk (1), Tillamook County Assessor (2), and Tillamook County Treasurer (1)

Budget Committee Members are requested to attend the May 3<sup>th</sup> Budget Committee Meeting. It is not required for the Budget Committee Members to attend the June 21<sup>st</sup> Budget Hearing.

2023-2024

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



Keeping it flowing so you can keep going since 1970



**Nehalem Bay Wastewater Agency**  
PO BOX 219 / 35755 Seventh St  
Nehalem OR 97131  
503-368-5125  
[www.nehalembaywastewater.org](http://www.nehalembaywastewater.org)