

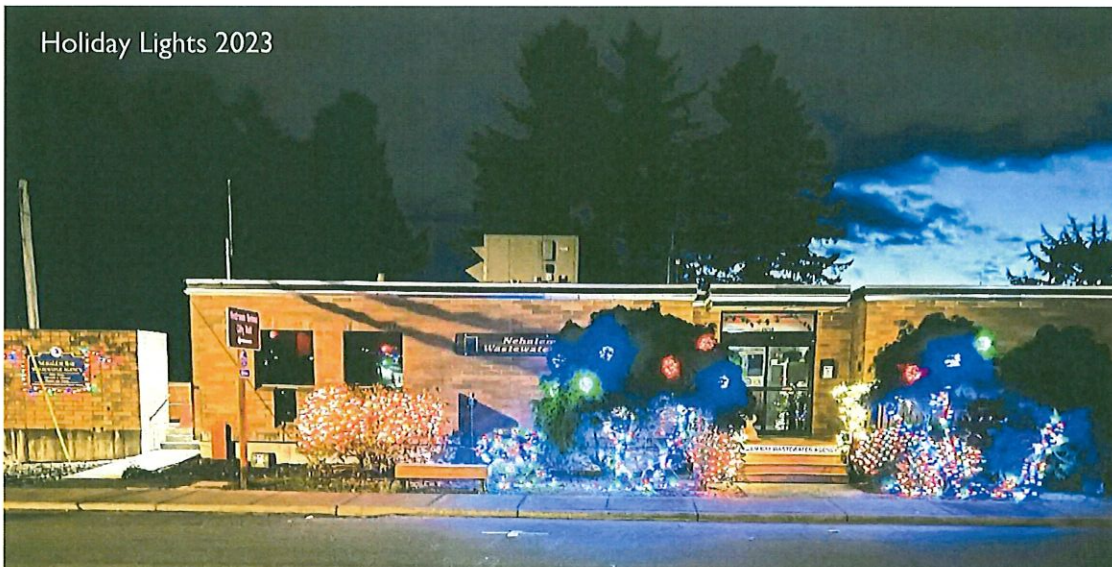


2024-2025 Proposed Budget

Nehalem Bay Wastewater Agency

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Nehalem Bay Wastewater Agency 2024-2025 **PROPOSED** 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 **PROPOSED** 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.

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.

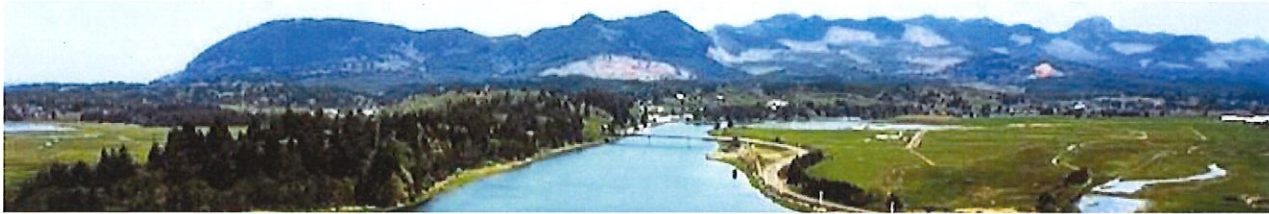
01-4003 - Account Interest: The account interest for our Local Government Investment Pool (LGIP) has fluctuated from .09% to 5.2% in the past two years. We budgeted for 2% of invested funds.

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 \$868,726.00)

Nehalem Bay Wastewater Agency 2024-2025 **PROPOSED** 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		
\$15,191	\$9,528	\$15,000	01-4002 Previously Levied Taxes	\$15,000		
\$8,691	\$53,812	\$13,800	01-4003 Account Interest	\$34,000		
\$2,571	\$170	\$500	01-4004 County Land Sales	\$500		
\$1,260,332	\$1,084,346	\$1,281,744	01-4006 User Fees	\$1,435,320		
\$2,007	\$1,839	\$2,500	01-4007 RV Dump Site Fees	\$2,000		
\$2,961	\$3,108	\$2,146	01-4008 Permit/Inspection Fees	\$2,294		
\$648	\$828	\$1,000	01-4010 Lab Tests	\$750		
\$0	\$0	\$0	01-4011 Grant Revenue	\$240,000		
\$39,147	\$11,536	\$15,000	01-4020 Miscellaneous Revenue	\$10,000		
\$3,069,614	\$2,877,486	\$2,331,690	Total Resources Except Taxes	\$3,239,864		
		\$478,819	Tax Estimated to be Received	\$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	\$0	\$0

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		
\$374,400	\$376,992	\$379,776	01-5997 To System Development Fund (06)	\$526,284		
\$0	\$0	\$117,997	01-5900 Contingency	\$628,726		
\$706,144	\$743,782	\$1,004,320	Personnel Services (see detail p. 7)	\$968,510		
\$538,821	\$529,469	\$966,000	Materials and Services (see detail p. 9)	\$1,270,490		
		\$200,000	01-5998 Unappropriated Ending Fund Balance	\$200,000		
\$1,730,013	\$1,752,698		Audited Balance			
\$3,489,778	\$3,544,313	\$2,810,509	TOTAL REQUIREMENTS	\$3,737,542	\$0	\$0



Official Office Greeter, Zillah

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



Ashley Myers
Office Assistant



Brad Thayer
Field Supervisor



Tony Bernal
Technician I



Dave Neal
System Worker II



Steve Woodward

Nehalem Bay Wastewater Agency 2024-2025 **PROPOSED** 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		
\$68,750	\$75,992	\$82,339	01-5007 Field Supervisor	\$89,166		
\$0	\$0	\$12,000	01-5008 Paid Overtime	\$12,000		
\$69,105	\$72,357	\$75,096	01-5010 System Worker II	\$77,352		
\$59,391	\$62,322	\$64,872	01-5011 Technician	\$0		
\$69,387	\$73,117	\$75,096	01-5012 System Worker II	\$77,352		
\$67,878	\$74,707	\$77,817	01-5013 Executive Assistant	\$88,108		
\$0	\$0	\$62,376	01-5014 Office Assistant	\$60,612		
\$0	\$0	\$41,584	01-5015 Technician	\$60,612		
\$447,014	\$476,012	\$613,508	TOTAL SALARIES	\$591,202		
\$543	\$509	\$614	01-5101 Unemployment Tax 0.1%	\$591		
\$157,812	\$160,301	\$232,533	01-5102 Health & Welfare Insurance	\$224,647		
\$27,684	\$29,513	\$38,037	01-5103 FICA/Social Security 6.2%	\$36,655		
\$10,627	\$5,017	\$8,143	01-5104 Worker's Compensation	\$7,863		
\$55,989	\$64,558	\$99,089	01-5105 PERS (22.52% & 16.22%)	\$95,479		
\$0	\$970	\$3,500	01 -5109 Health Insurance Reserve	\$3,500		
\$6,475	\$6,902	\$8,896	01-5115 Medicare Tax 1.45%	\$8,573		
\$259,130	\$267,770	\$390,812	TOTAL PAYROLL EXPENSES	\$377,308		
\$706,144	\$743,782	\$1,004,320	TOTAL PERSONNEL SERVICES	\$968,510		
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, 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.

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 **PROPOSED** 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. 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.

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 PROPOSED BUDGET

01 GENERAL FUND EXPENSES-MATERIALS & SERVICES

ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	01 GENERAL FUND	PROPOSED 2024-2025	APPROVED 2024-2025	ADOPTED 2024-2025
			EXPENSES-MATERIALS & SERVICES			
\$46,788	\$50,557	\$58,000	01-5201 Electricity	\$58,000		
\$7,897	\$10,514	\$12,000	01-5202 Water	\$14,700		
\$831	\$970	\$1,100	01-5203 Garbage	\$1,100		
\$8,954	\$8,402	\$12,500	01-5204 Phone & Internet	\$12,500		
\$1,986	\$3,590	\$5,000	01-5206 Propane	\$5,000		
\$66,456	\$74,033	\$88,600	TOTAL UTILITIES	\$91,300	\$0	\$0
\$1,450	\$4,539	\$10,000	01-5302 Schools/Training	\$10,000		
\$1,648	\$1,320	\$2,500	01-5303 Elections/Legal Notices	\$2,500		
\$288	\$888	\$3,000	01-5304 Travel Expenses	\$3,000		
\$7,947	\$8,474	\$12,000	01-5306 Taxes/Licenses/Permits	\$12,000		
\$5,995	\$8,676	\$7,150	01-5307 Bank Fees	\$10,250		
\$21,371	\$7,984	\$30,000	01-5309 IT Software & Hardware	\$36,000		
\$38,699	\$31,881	\$64,650	TOTAL ADMINISTRATIVE EXPENSES	\$73,750	\$0	\$0
\$4,551	\$5,775	\$10,000	01-5401 Office Supplies	\$10,000		
\$1,894	\$2,357	\$2,500	01-5402 Professional Clothing	\$3,500		
\$4,736	\$3,245	\$10,000	01-5403 First Aid/Safety Supplies	\$10,000		
\$4,784	\$5,796	\$6,000	01-5404 Postage	\$6,500		
\$15,965	\$17,173	\$28,500	TOTAL OFFICE EXPENSES	\$30,000	\$0	\$0
\$0	\$492	\$5,000	01-5501 Legal Services	\$5,000		
\$9,250	\$9,000	\$10,250	01-5502 Audit/Accounting Services	\$12,250		
\$35,642	\$34,466	\$30,000	01-5505 Survey & Engineering	\$50,000		
\$0	\$9,264	\$70,000	01-5506 Contract Services	\$70,000		
\$0	\$0	\$0	01-5508 Grant Expenses	\$240,000		
\$44,892	\$53,222	\$115,250	TOTAL OUTSIDE SERVICES	\$377,250	\$0	\$0
\$44,250	\$42,347	\$55,000	01-5601 Vehicle & Fuel	\$75,000		
\$63,487	\$41,911	\$115,000	01-5603 Building/Grounds	\$115,000		
\$65,974	\$64,891	\$100,000	01-5605 Collection System	\$100,000		
\$69,655	\$46,509	\$100,000	01-5606 Lift Stations	\$100,000		
\$30,309	\$55,438	\$100,000	01-5607 Treatment Plant	\$100,000		
\$1,034	\$2,356	\$11,000	01-5609 Laboratory Supplies	\$11,000		
\$28,178	\$35,412	\$50,000	01-5610 Lagoon Chemicals	\$50,000		
\$9,005	\$10,700	\$75,000	01-5611 Disaster Preparedness	\$75,000		
\$311,892	\$299,564	\$606,000	TOTAL MAINTENANCE & REPAIRS	\$626,000	\$0	\$0
\$15,364	\$3,202	\$6,000	01-5701 Board Misc.	\$6,000		
\$0	\$3,890	\$4,000	01-5702 Board Travel & Lodging	\$6,000		
\$217	\$690	\$2,000	01-5704 Board Schools & Training	\$2,000		
\$15,581	\$7,782	\$12,000	TOTAL BOARD OF DIRECTORS	\$14,000	\$0	\$0
\$45,336	\$45,814	\$46,000	01-5801 Liability Insurance	\$53,190		
\$0	\$0	\$5,000	01-5802 Claims Deductible	\$5,000		
\$45,336	\$45,814	\$51,000	TOTAL INSURANCE	\$58,190	\$0	\$0
\$538,821	\$529,469	\$966,000	TOTAL MATERIALS & SERVICES	\$1,270,490	\$0	\$0

05 & 06 RESERVE FUNDS OVERVIEW

05 IMPROVEMENT & REPLACEMENT RESERVE FUND OVERVIEW - Narrative

05 The **05 Improvement & Replacement Fund**, established in 1988, 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, 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.

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 PROPOSED 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		
\$5,601	\$39,141	\$13,800	05-4003 Account Interest	\$28,000		
\$140,400	\$141,372	\$142,416	05-4016 Transfer from General Fund	\$143,532		
\$1,309,272	\$1,430,382	\$1,056,216	TOTAL RESOURCES	\$1,171,532	\$0	\$0

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		
\$6,564	\$0	\$10,000	05-5990 Equipment	\$0		
\$1,091	\$0	\$20,000	05-5999 State/Federal Compliance	\$20,000		
\$10,924	\$0	\$15,000	05-5992 Building Improvements	\$0		
\$59,403	\$59,403	\$705,000	Total Capital Outlay	\$20,000		
\$1,249,869	\$1,370,979	\$351,216	05-5998-Unappropriated Ending Fund Balance	\$1,151,532		
\$1,309,272	\$1,430,382	\$1,056,216	TOTAL REQUIREMENTS	\$1,171,532	\$0	\$0

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		
\$17,915	\$123,333	\$41,400	06-4003 Account Interest	\$90,000		
\$187,915	\$192,554	\$123,482	06-4013 System Development Charge	\$131,998		
\$374,400	\$376,992	\$379,776	06-4016 Transfer from General Fund	\$526,284		
\$4,259,093	\$4,691,293	\$3,044,658	TOTAL RESOURCES	\$3,748,282	\$0	\$0

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		
\$0	\$0	\$0	06-5992 Building Improvements	\$0		
\$7,924	\$176,071	\$300,000	06-5993 Outside Service	\$300,000		
\$91,963	\$54,315	\$2,260,000	06-5995 Collection System Improvements	\$2,380,000		
\$242,959	\$230,386	\$2,610,000	Total Capital Outlay	\$3,104,000		
\$4,016,134	\$4,460,907	\$434,658	06-5998 Unappropriated Ending Fund Balance	\$644,282		
\$4,259,093	\$4,691,293	\$3,044,658	TOTAL REQUIREMENTS	\$3,748,282	\$0	\$0

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.



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