



# NEHALEM BAY WASTEWATER AGENCY

ANNUAL BUDGET FY 2026-2027

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# Nehalem Bay Wastewater Agency 2026-2027 BUDGET

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## **INTRODUCTION & OVERVIEW**

This budget represents the cooperative financial, capital improvement, and long-range planning efforts of the Nehalem Bay Wastewater Agency (NBWA) Board of Directors and Staff. Considerable effort has been dedicated to preparing a balanced financial plan that directly addresses the operational and service needs of the district for the upcoming fiscal year.

This budget requires all personnel to observe strict fiscal responsibility. It is structured to ensure funds are utilized wisely while maintaining the necessary reserves to address unforeseen emergencies, increased system usage, and changing state and federal mandates.

## **FUND SUMMARIES & STRUCTURAL CHANGES**

### General Fund

The Agency has maintained a conservative approach to revenue forecasting, utilizing a 2% anticipated interest rate to buffer against recent market volatility. User fees are calculated strictly on current, verified Equivalent Dwelling Units (EDUs). While substantial regional developments are underway projected revenues from these connections are excluded from baseline calculations until the connections are fully realized.

Operational Adjustments: General fund expense lines have been adjusted upward to accommodate the rising cost of fuel, utilities, and maintenance supplies. Operational focus for this cycle shifts primarily toward the proactive maintenance and repair of our collection system, lift stations, and treatment facility.

Personnel and Benefits: This budget reflects the implementation of the Retiree Bridge Health Insurance program, representing a strategic investment in long-term staffing retention. Conversely, total Health and Welfare Insurance expenses are budgeted lower than in the previous fiscal year; individual tier adjustments and enrollment changes more than offset a 6.5% rise in premium rates.

### Improvement & Replacement Fund

Regulatory Mandates: An allocation of \$85,000 is established for a comprehensive Mixing Zone Study. This is a requirement of our National Pollutant Discharge Elimination System (NPDES) permit as mandated by the Oregon Department of Environmental Quality (DEQ) to ensure environmental compliance.

Disaster Resilience & Asset Lifecycle Management: This budget includes the acquisition of a SHERP All-Terrain Vehicle to secure regional disaster resilience and infrastructure protection along our tide-affected coastal geography. This acquisition is executed via a proactive cost-offset strategy approved by the Board: leveraging the \$100,000 resale proceeds of our surplus Vac-Con equipment as an interfund transfer from the General Fund, the net impact on the district for this \$180,000 specialized emergency asset is limited to \$80,000.

### System Development Fund

Capital Infrastructure: The Agency has carried forward the \$245,000 Echanie Court Main Replacement and Manhole Addition for execution in this cycle.

Facility Preservation: Funds are appropriated for critical mechanical and electrical upgrades at the Ocean Road Pump Station to protect reliability in a high-demand area. Additionally, funding is allocated for the structural re-sealing and painting of the administration building, which was last treated in 2012.

## **PRINCIPAL ACCOUNTING & ACCESSIBILITY POLICIES**

### ADA Digital Accessibility Compliance

In alignment with the State of Oregon's upcoming mandates for local government digital accessibility, NBWA has transitioned to the official state ADA budget template. This ensures our published financial documents are fully accessible to all community members, meeting legal standards for screen readers and assistive technologies. To maintain historical continuity, an operational working version was also prepared in our traditional format to ensure year-over-year variances and long-term financial trends remain clear and legible.

### Modified Cash Basis Accounting

This is the third consecutive agency budget prepared under the modified cash basis of accounting. Adopted in September 2023 following a recommendation from our annual auditors, this method complies with Special District accounting standards and is fully approved by the Governmental Accounting Standards Board (GASB).

### Long-Term User Fee Stability

As outlined in the Management's Discussion and Analysis (MD&A), the final user fee increase under the 2014–2034 Facility Master Plan remains scheduled for 2030, at which time the System Development Charges (SDCs) will also be re-evaluated. Due to strict adherence to this twenty-year rate schedule, the Agency does not foresee any unplanned utility rate increases for our customers during this fiscal cycle.

## **CONCLUSION**

The Fiscal Year 2026–2027 Budget balances the immediate realities of a shifting economic landscape with the long-term strategic goals of the Nehalem Bay Wastewater Agency. By combining conservative revenue forecasting with proactive investments in emergency preparedness, employee retention, and infrastructure maintenance, we ensure the Agency remains a resilient and reliable cornerstone of our coastal community.

We are proud of the work reflected in these pages, which reinforces our commitment to transparency, environmental stewardship, and fiscal integrity.



Respectfully submitted, Keri Scott Executive Assistant / Budget Officer

# Nehalem Bay Wastewater Agency 2026-2027 BUDGET

## 01 GENERAL FUND OVERVIEW

**01** The **01 General Fund** is the primary operating fund of the Agency. It is used to account for all general operating revenue and expenses for the operation of the Agency's wastewater disposal system.

ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	<b>01 GENERAL FUND RESOURCES</b>	PROPOSED 2026-2027	APPROVED 2026-2027	ADOPTED 2026-2027
\$2,131,728	\$1,630,179	\$1,500,000	01-4100 Cash Carry Forward	\$1,500,000	\$1,500,000	\$1,600,000
\$7,967	\$8,697	\$15,000	01-4002 Previously Levied Taxes	\$10,000	\$10,000	\$10,000
\$76,259	\$72,023	\$30,000	01-4003 Account Interest	\$26,000	\$26,000	\$26,000
\$0	\$0	\$500	01-4004 County Land Sales	\$500	\$500	\$500
\$1,283,954	\$1,434,981	\$1,448,280	01-4006 User Fees	\$1,459,080	\$1,459,080	\$1,459,080
\$2,325	\$2,308	\$2,000	01-4007 RV Dump Site Fees	\$2,000	\$2,000	\$2,000
\$2,738	\$2,442	\$2,664	01-4008 Permit/Inspection Fees	\$2,886	\$2,886	\$2,886
\$936	\$1,044	\$750	01-4010 Lab Tests	\$750	\$750	\$750
\$0	\$0	\$0	01-4011 Grant Revenue	\$0	\$0	\$0
\$13,260	\$14,350	\$10,000	01-4020 Miscellaneous Revenue	\$5,000	\$5,000	\$5,000
\$0	\$0	\$0	01-4021 Nehalem Point Maint. Fees	\$1,300	\$1,300	\$1,300
\$0	\$0	\$0	01-4022 Lien Request Fees	\$1,800	\$1,800	\$1,800
\$0	\$0	\$0	01-4023 Machine/Labor Rental; Saddles	\$1,020	\$1,020	\$1,020
\$0	\$0	\$0	01-4024 Sales of Surplus Assets	\$1,000	\$1,000	\$1,000
<b>\$3,519,167</b>	<b>\$3,166,024</b>	<b>\$3,009,194</b>	<b>Total Resources Except Taxes</b>	<b>\$3,011,336</b>	<b>\$3,011,336</b>	<b>\$3,111,336</b>
		\$520,274	01-4001 Tax Estimated to be Received	\$540,955	\$540,955	\$540,955
\$499,851	\$519,926		Taxes Collected in Year Levied			
<b>\$4,019,018</b>	<b>\$3,685,950</b>	<b>\$3,529,468</b>	<b>TOTAL RESOURCES</b>	<b>\$3,552,291</b>	<b>\$3,552,291</b>	<b>\$3,652,291</b>

### GENERAL FUND RESOURCES OVERVIEW - NARRATIVE

**01-4100 - Cash Carry Forward:** A minimum of \$200,000 is required to sustain general agency operating expenses until the first cycle of fiscal year user fees is collected. Based on current fiscal year financial reports, the "Cash Carry Forward" is projected to be \$1,600,000. This balance includes \$100,000 in one-time revenue generated by the successful sale of surplus equipment. This specific \$100,000 proceeds amount is designated to be offset by an equivalent interfund transfer to the Improvement & Replacement Fund (05) to partially fund the acquisition of the regional disaster resilience all-terrain vehicle (SHERP).

**01-4003 - Account Interest:** The account interest for our Local Government Investment Pool (LGIP) has fluctuated between 3.1% to 4.7% in the past three years. We budgeted conservatively for 2% of invested funds.

**01-4006 - User Fee Calculation:** \$30/month per each Equivalent Dwelling Unit (EDU) for 12 months. \$30 X 4053 EDU X 12 month = \$1,459,080 (Total EDU as of 3/31/2026 was 4053).

**01-4001 Tax Estimated to be Received:** The Tax Revenue was calculated using the Tillamook County Summary of Assessment and Tax Roll for the 2025-2026 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:

# Nehalem Bay Wastewater Agency 2026-2027 BUDGET

## 01 GENERAL FUND OVERVIEW

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ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	01 GENERAL FUND REQUIREMENTS	PROPOSED 2026-2027	APPROVED 2026-2027	ADOPTED 2026-2027
\$142,416	\$143,532	\$144,828	01-5996 to Improvement & Replacement Fund (05)	\$145,908	\$145,908	\$245,908
\$379,776	\$526,284	\$531,036	01-5997 to System Development Fund (06)	\$534,996	\$534,996	\$534,996
\$0	\$0	\$433,717	01-5900 Contingency	\$150,680	\$150,680	\$150,680
\$877,208	\$889,207	\$1,152,927	Personnel Services (see detail p. 7)	\$1,230,271	\$1,230,271	\$1,230,271
\$610,109	\$686,999	\$1,066,961	Materials and Services (see detail p. 9)	\$1,290,436	\$1,290,436	\$1,290,436
		\$200,000	01-5998 Unappropriated Ending Fund Balance	\$200,000	\$200,000	\$200,000
\$2,009,509	\$1,439,928		Audited Balance			
<b>\$4,019,018</b>	<b>\$3,685,950</b>	<b>\$3,529,469</b>	<b>TOTAL REQUIREMENTS</b>	<b>\$3,552,291</b>	<b>\$3,552,291</b>	<b>\$3,652,291</b>

### 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. This requirement includes the standard allocation of monthly user fees dedicated to capital reserves, plus a dedicated \$100,000 transfer.

Calculation:  $\$3.00 \times 4053 \text{ EDU} \times 12 \text{ month} = \$145,908$  The Improvements & Replacements Fund accounts for the accumulation of funds for the purchase of Capital equipment and vehicles.

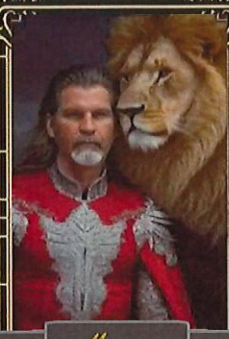
**01-5997 - Transfer to the System Development Fund (06):** Eleven dollars of the monthly User Fees per EDU is dedicated to the System Development Fund.

Calculation:  $\$11.00 \times 4053 \text{ EDU} \times 12 \text{ month} = \$534,996$ . 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.  $\$3,552,291 \times 4\% = \$142,092$  (While this is the minimum required, we budgeted for \$150,680).



*Board of Directors*



*Manager*



*Executive Assistant*



*Operations Supervisor*



*Office Assistant*



*System Worker II*



*System Worker II*



*Wastewater Mechanic*



*Technician*

# Nehalem Bay Wastewater Agency 2026-2027 BUDGET

## 01 GENERAL FUND EXPENSES DETAIL

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ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	01 GENERAL FUND	PROPOSED 2026-2027	APPROVED 2026-2027	ADOPTED 2026-2027
			EXPENSES-Personnel Services			
\$122,234	\$125,936	\$129,780	01-5006 General Manager	\$133,668	\$133,668	\$133,668
\$82,016	\$89,226	\$91,842	01-5007 Operations Supervisor	\$103,902	\$103,902	\$103,902
\$0	\$0	\$12,000	01-5008 Paid Overtime	\$12,000	\$12,000	\$12,000
\$76,567	\$78,186	\$79,668	01-5010 System Worker II	\$82,056	\$82,056	\$82,056
\$36,902	\$0	\$0	01-5011 Technician	\$0	\$0	\$0
\$76,684	\$78,372	\$79,668	01-5012 System Worker II	\$82,056	\$82,056	\$82,056
\$81,758	\$88,308	\$92,220	01-5013 Executive Assistant	\$97,836	\$97,836	\$97,836
\$33,701	\$36,281	\$65,544	01-5014 Office Assistant	\$70,884	\$70,884	\$70,884
\$38,538	\$60,153	\$71,015	01-5015 Sewer Mechanic	\$76,916	\$76,916	\$76,916
\$0	\$0	\$56,628	01-5016 Technician	\$60,360	\$60,360	\$60,360
<b>\$548,400</b>	<b>\$556,462</b>	<b>\$678,365</b>	<b>TOTAL SALARIES</b>	<b>\$719,678</b>	<b>\$719,678</b>	<b>\$719,678</b>
\$548	\$578	\$678	01-5101 Unemployment Tax 0.1%	\$720	\$720	\$720
\$184,159	\$186,384	\$260,026	01-5102 Health & Welfare Insurance	\$252,414	\$252,414	\$252,414
\$34,001	\$38,557	\$42,059	01-5103 FICA/Social Security 6.2%	\$44,620	\$44,620	\$44,620
\$223	\$8,739	\$5,669	01-5104 Worker's Compensation	\$5,669	\$5,669	\$5,669
\$101,641	\$88,985	\$152,294	01-5105 PERS (28.02% & 22.32%)	\$165,573	\$165,573	\$165,573
\$284	\$1,433	\$4,000	01-5109 Health Insurance Reserve	\$4,000	\$4,000	\$4,000
\$0	\$0	\$0	01-5110 Retiree Bridge Health Insurance	\$27,336	\$27,336	\$27,336
\$7,952	\$8,069	\$9,836	01-5115 Medicare Tax 1.45%	\$10,261	\$10,261	\$10,261
<b>\$328,808</b>	<b>\$332,745</b>	<b>\$474,562</b>	<b>TOTAL PAYROLL EXPENSES</b>	<b>\$510,593</b>	<b>\$510,593</b>	<b>\$510,593</b>
<b>\$877,208</b>	<b>\$889,207</b>	<b>\$1,152,927</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>\$1,230,271</b>	<b>\$1,230,271</b>	<b>\$1,230,271</b>
8	7	8	Total Full-Time Equivalents (FTE)	8	8	8

The Personnel Committee recommended and the Board of Directors approved a 3.0% cost of living adjustment this year based on the Bureau of Labor & Industries 2025 CPI-U of 2.4%. Comparative Oregon Cities were surveyed to compare wages & benefits to keep NBWA salaries competitive for the area. Four positions will also earn a step increase this year.

**01-5102 Health & Welfare Insurance** shows a projected increase in premiums in Medical Health Insurance of 6.5% as reported by SDIS for 2025-2026.

**01-5104 Worker's Compensation** transferred from SDIS to SAIF in 2024. SAIF audited the agency in early 2025 and provided the 2025-2026 projected cost of \$4,751. No adjustments were made for the 2026-2027 period.

**01-5105 PERS** The Agency retirement system is the Public Employee Retirement System (PERS). PERS employer contribution rates increased from 22.52% to 28.02%(Tier 1) and from 16.22% to 22.32%(OPSRP) for 7/1/25-6/30/27. Employees pay their 6% contribution and have since 1995. We have one Tier I Employee, and seven OPSRP Employees.

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

**01-5110 - Retiree Bridge Health Insurance (Resolution 2026-01)** One employee eligible for coverage.

# Nehalem Bay Wastewater Agency 2026-2027 BUDGET

## 01 GENERAL FUND EXPENSES DETAIL

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ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	<b>01 GENERAL FUND</b> <b>EXPENSES-MATERIALS &amp; SERVICES</b>	PROPOSED 2026-2027	APPROVED 2026-2027	ADOPTED 2026-2027
\$51,176	\$50,053	\$60,000	01-5201 Electricity	\$64,800	\$64,800	\$64,800
\$12,308	\$17,584	\$20,000	01-5202 Water	\$21,600	\$21,600	\$21,600
\$1,021	\$1,072	\$1,500	01-5203 Garbage	\$1,500	\$1,500	\$1,500
\$8,723	\$9,409	\$12,500	01-5204 Phone & Internet	\$15,700	\$15,700	\$15,700
\$3,686	\$3,354	\$5,000	01-5206 Propane	\$5,700	\$5,700	\$5,700
<b>\$76,914</b>	<b>\$81,472</b>	<b>\$99,000</b>	<b>TOTAL UTILITIES</b>	<b>\$109,300</b>	<b>\$109,300</b>	<b>\$109,300</b>
\$7,048	\$3,950	\$10,000	01-5302 Schools/Training	\$10,000	\$10,000	\$10,000
\$1,603	\$1,373	\$2,500	01-5303 Elections/Legal Notices	\$2,500	\$2,500	\$2,500
\$1,813	\$2,321	\$3,000	01-5304 Travel Expenses	\$3,500	\$3,500	\$3,500
\$8,938	\$9,622	\$15,000	01-5306 Taxes/Licenses/Permits	\$15,000	\$15,000	\$15,000
\$9,537	\$13,619	\$12,000	01-5307 Bank Fees	\$24,000	\$24,000	\$24,000
\$22,821	\$23,768	\$36,000	01-5309 IT Software & Hardware	\$36,000	\$36,000	\$36,000
<b>\$51,760</b>	<b>\$54,653</b>	<b>\$78,500</b>	<b>TOTAL ADMINISTRATIVE EXPENSES</b>	<b>\$91,000</b>	<b>\$91,000</b>	<b>\$91,000</b>
\$5,154	\$9,535	\$10,000	01-5401 Office Supplies	\$10,000	\$10,000	\$10,000
\$2,355	\$3,327	\$4,500	01-5402 Professional Clothing	\$4,500	\$4,500	\$4,500
\$3,019	\$4,842	\$10,000	01-5403 First Aid/Safety Supplies	\$10,000	\$10,000	\$10,000
\$6,909	\$7,568	\$7,500	01-5404 Postage	\$8,250	\$8,250	\$8,250
<b>\$17,437</b>	<b>\$25,272</b>	<b>\$32,000</b>	<b>TOTAL OFFICE EXPENSES</b>	<b>\$32,750</b>	<b>\$32,750</b>	<b>\$32,750</b>
\$0	\$231	\$5,000	01-5501 Legal Services	\$5,000	\$5,000	\$5,000
\$7,000	\$12,000	\$12,250	01-5502 Audit Services	\$12,250	\$12,250	\$12,250
\$15,789	\$14,056	\$50,000	01-5505 Survey & Engineering	\$50,000	\$50,000	\$50,000
\$21,036	\$8,900	\$70,000	01-5506 Contract Services	\$70,000	\$70,000	\$70,000
\$0	\$0	\$0	01-5508 Grant Expenses	\$0	\$0	\$0
<b>\$43,825</b>	<b>\$35,187</b>	<b>\$137,250</b>	<b>TOTAL OUTSIDE SERVICES</b>	<b>\$137,250</b>	<b>\$137,250</b>	<b>\$137,250</b>
\$56,378	\$68,310	\$80,000	01-5601 Vehicle & Fuel	\$92,000	\$107,000	\$107,000
\$44,315	\$37,679	\$115,000	01-5603 Building/Grounds	\$115,000	\$100,000	\$100,000
\$63,804	\$53,688	\$100,000	01-5605 Collection System	\$225,000	\$225,000	\$225,000
\$61,682	\$43,583	\$100,000	01-5606 Lift Stations	\$125,000	\$125,000	\$125,000
\$80,026	\$192,936	\$100,000	01-5607 Treatment Plant	\$125,000	\$125,000	\$125,000
\$1,970	\$3,838	\$11,000	01-5609 Laboratory Supplies	\$11,000	\$11,000	\$11,000
\$22,254	\$22,534	\$50,000	01-5610 Lagoon Chemicals	\$52,500	\$52,500	\$52,500
\$32,267	\$0	\$75,000	01-5611 Disaster Preparedness	\$75,000	\$75,000	\$75,000
<b>\$362,696</b>	<b>\$422,568</b>	<b>\$631,000</b>	<b>TOTAL MAINTENANCE &amp; REPAIRS</b>	<b>\$820,500</b>	<b>\$820,500</b>	<b>\$820,500</b>
\$3,039	\$1,925	\$6,000	01-5701 Board Misc.	\$6,000	\$6,000	\$6,000
\$254	\$370	\$6,000	01-5702 Board Travel & Lodging	\$8,000	\$8,000	\$8,000
\$920	\$1,030	\$2,000	01-5704 Board Schools & Training	\$2,000	\$2,000	\$2,000
<b>\$4,213</b>	<b>\$3,325</b>	<b>\$14,000</b>	<b>TOTAL BOARD OF DIRECTORS</b>	<b>\$16,000</b>	<b>\$16,000</b>	<b>\$16,000</b>
\$53,264	\$64,522	\$70,211	01-5801 Liability Insurance	\$78,636	\$78,636	\$78,636
\$0	\$0	\$5,000	01-5802 Claims Deductible	\$5,000	\$5,000	\$5,000
<b>\$53,264</b>	<b>\$64,522</b>	<b>\$75,211</b>	<b>TOTAL INSURANCE</b>	<b>\$83,636</b>	<b>\$83,636</b>	<b>\$83,636</b>
<b>\$610,109</b>	<b>\$686,999</b>	<b>\$1,066,961</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>\$1,290,436</b>	<b>\$1,290,436</b>	<b>\$1,290,436</b>

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## 01 GENERAL FUND EXPENSES DETAIL

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### GENERAL FUND EXPENSES - MATERIAL & SERVICES - NARRATIVE

**01-5201 - Electricity:** Usage: 45% Lift Stations, 50% Treatment Plant, 5% Admin Building & Warehouse. 8% Increase.

**01-5202 - Water:** Manzanita 4.35% increase, Nehalem 8% increase, Neahkahnie 10% increase & Tideland.

**01-5204 - Phone & Internet:** Our cell phone provider is Verizon on a government rate. Added Starlink hardware & monthly subscription.

**01-5206 - Propane:** For the operation of lift station generators during power outages and weekly testing. 14% increase.

**01-5307 - Bank Fees:** Includes EFT processing fees, account service charges for the three US Bank Accounts and the Local Government Investment Pool (LGIP). EFT/ACH processing fees increased exponentially as the majority of customers and billpay processors moved to electronic payment methods.

**01-5309 - IT Software & Hardware:** Our financial software is hosted in a secure online platform provided by Accufund on a quarterly subscription. This line includes the Zoom subscription, Streamline website hosting, and GIS subscription. Also included is IT support from Computerworks (Accufund) and Neahtech (everything else).

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

**01-5404 - Postage:** Postage for billing, correspondence, and certified delinquent accounts. Also includes USPS annual permit fee. 10% increase.

**01-5505 - Survey & Engineering:** For engineering work not covered by the 05 Improvement & Replacement Fund or the 06 System Development Fund, such as DEQ permits and plan reviews.

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

**01-5601 - Vehicle & Fuel:** Fuel/oil/tires/parts/etc. Regular maintenance and repair for vehicles and equipment. Increased for rising fuel and supply costs 15%. Plus an additional \$15,000 Budget Committee recommended increase.

**01-5603 - Building/Grounds Expenses:** Regular property maintenance and repair at lift stations, treatment plant, warehouse, and administration building. Minus a \$15,000 Budget Committee recommended decrease.

**01-5605 - Maintenance Collection System:** Regular maintenance and repair of the sewer system including line repairs. This year we are scheduling the repair of the 7th St line in Nehalem at \$75,000; repairing the North Fork line \$50,000; and focusing on sealing identified lines and manholes throughout the system.

**01-5606 - Maintenance Lift Stations:** Regular maintenance and repair of 19 major lift stations, 11 building lift stations, the Sportscomp step system, and the 22 Nehalem Point pump stations. Starting with one of five needed VFD replacements. Also adding the replacement of 2-3 check valves/year to the maintenance schedule.

**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. We will be replacing the A-cell catwalk grading over the ponds, starting an A-cell aerator maintenance schedule and we had a significant price increase in the herbicides used in river levee maintenance.

**01-5610 - Lagoon Chemicals:** Sodium Hypochlorite and Sodium Bisulfite used in the disinfection process at the treatment plant. 5% price increase.

**01-5611 - Disaster Preparedness:** Funding for Manzanita Emergency Septic System (Nehalem & Wheeler completed). Emergency supplies for the warehouse (emergency shelter and control center).

**01-5702- Board Travel & Lodging:** Special Districts Association of Oregon (SDAO) Annual Conference. Increased due to Sunriver location.

**01-5801 & 01-5802 - Liability Insurance & Claims Deductible:** Costs set by Special Districts Insurance Services with a 12% increase projected.

# Nehalem Bay Wastewater Agency 2026-2027 BUDGET

## 05 RESERVE FUNDS OVERVIEW

# 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. (Next Review Year: 2028).

ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	05 Improvement & Replacement Fund	PROPOSED 2026-2027	APPROVED 2026-2027	ADOPTED 2026-2027
			RESOURCES			
\$1,212,449	\$1,422,117	\$1,000,000	05-4100 Cash Carry Forward	\$1,000,000	\$1,000,000	\$1,000,000
\$64,138	\$66,136	\$26,000	05-4003 Account Interest	\$30,000	\$30,000	\$30,000
\$142,416	\$143,532	\$144,828	05-4016 Transfer from General Fund	\$145,908	\$145,908	\$245,908
<b>\$1,419,003</b>	<b>\$1,631,785</b>	<b>\$1,170,828</b>	TOTAL RESOURCES	<b>\$1,175,908</b>	<b>\$1,175,908</b>	<b>\$1,275,908</b>
ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	05 Improvement & Replacement Fund	PROPOSED 2026-2027	APPROVED 2026-2027	ADOPTED 2026-2027
			REQUIREMENTS			
\$416,167	\$0	\$600,000	05-5994 Vehicles	\$180,000	\$180,000	\$180,000
\$0	\$0	\$110,000	05-5990 Equipment	\$93,000	\$93,000	\$93,000
\$0	\$0	\$20,000	05-5999 State/Federal Compliance	\$105,000	\$105,000	\$105,000
\$8,320	\$0	\$0	05-5992 Building Improvements	\$75,000	\$75,000	\$75,000
\$0	\$0	\$0	05-5900 Contingency	\$0	\$0	\$100,000
<b>\$424,487</b>	<b>\$0</b>	<b>\$730,000</b>	Total Capital Outlay	<b>\$453,000</b>	<b>\$453,000</b>	<b>\$553,000</b>
\$994,516	\$1,631,785	\$440,828	05-5998-Unappropriated Ending Fund Balance	\$722,908	\$722,908	\$722,908
<b>\$1,419,003</b>	<b>\$1,631,785</b>	<b>\$1,170,828</b>	TOTAL REQUIREMENTS	<b>\$1,175,908</b>	<b>\$1,175,908</b>	<b>\$1,275,908</b>

### 05 IMPROVEMENT & REPLACEMENT RESERVE FUND OVERVIEW - NARRATIVE

**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. \$85,000 - Mixing Zone Study required for our NPDES permit with DEQ.

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

**05-5994 Vehicles:** \$180,000 - Purchase of Sherp Disaster Response Vehicle.

**05-5990 Equipment:** \$90,000 - Purchase two portable generators; \$3,000 -Purchase grading attachment for tractor.

**05-5992 Building Improvements:** \$75,000 - Upgrade Dean's Point Lift Station Panel.

**05-5900 Contingency:** \$100,000. Established to balance total fund requirements against the additional \$100,000 interfund transfer resource from the General Fund surplus sale proceeds. Since the SHERP vehicle purchase was already accounted for in the active Capital Outlay line, these matching funds are placed into Contingency to maintain capital reserve strength and ensure strict compliance with balanced fund accounting.

# Nehalem Bay Wastewater Agency 2026-2027 BUDGET

## 06 RESERVE FUNDS OVERVIEW

# 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. (Next Review Year: 2034).

ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	06 System Development Fund	PROPOSED 2026-2027	APPROVED 2026-2027	ADOPTED 2026-2027
			RESOURCES			
\$4,917,882	\$5,240,196	\$3,000,000	06-4100 Cash Carry Forward	\$3,000,000	\$3,000,000	\$3,000,000
\$226,028	\$241,723	\$96,000	06-4003 Account Interest	\$104,000	\$104,000	\$104,000
\$219,414	\$262,778	\$153,288	06-4013 System Development Charge	\$166,062	\$166,062	\$166,062
\$379,776	\$526,284	\$531,036	06-4016 Transfer from General Fund	\$534,996	\$534,996	\$534,996
<b>\$5,743,100</b>	<b>\$6,270,981</b>	<b>\$3,780,324</b>	<b>TOTAL RESOURCES</b>	<b>\$3,805,058</b>	<b>\$3,805,058</b>	<b>\$3,805,058</b>

ACTUAL 2023-2024	ACTUAL 2024-2025	PROPOSED 2025-2026	06 System Development Fund	PROPOSED 2026-2027	APPROVED 2026-2027	ADOPTED 2026-2027
			REQUIREMENTS			
\$0	\$290,254	\$55,000	06-5991 Treatment Plant Improvements	\$0	\$0	\$0
\$0	\$0	\$0	06-5992 Building Improvements	\$25,000	\$25,000	\$25,000
\$177,104	\$116,033	\$300,000	06-5993 Outside Service	\$100,000	\$100,000	\$100,000
\$191,149	\$302,184	\$1,645,000	06-5995 Collection System Improvements	\$320,000	\$320,000	\$320,000
<b>\$368,253</b>	<b>\$708,471</b>	<b>\$2,000,000</b>	<b>Total Capital Outlay</b>	<b>\$445,000</b>	<b>\$445,000</b>	<b>\$445,000</b>
\$5,374,847	\$5,562,510	\$1,780,324	06-5998 Unappropriated Ending Fund Balance	\$3,360,058	\$3,360,058	\$3,360,058
<b>\$5,743,100</b>	<b>\$6,270,981</b>	<b>\$3,780,324</b>	<b>TOTAL REQUIREMENTS</b>	<b>\$3,805,058</b>	<b>\$3,805,058</b>	<b>\$3,805,058</b>

### 06 SYSTEM DEVELOPMENT RESERVE FUND OVERVIEW - NARRATIVE

**06-4013 - System Development Charge Calculation:** 39 EDUs X \$4,258 = \$166,062. The number of EDUs is estimated by the average number of SDCs collected annually over the past 10 years.

**06-5992 -Building Improvements:** \$25,000 Sealing/Painting of the Administration Building.

**06-5993 - Outside Service:** Engineering, design, and project management of Capital Projects.

**06-5995 - Collection System Improvements:** \$25,000 upgrading e-one pump at Ocean Rd; \$245,000 Echanie Court Main Replacement and Manhole addition(Did not get scheduled in 25/26 fiscal year); \$50,000 System Wide I&I improvements.

**06-5998 - Unappropriated Ending 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)  
CAPITAL IMPROVEMENT PROJECT LIST**

IMPROVEMENTS	COST ESTIMATE	ACTUAL COST	YEAR
Administration Building Force Main	\$2,800,000	\$2,252,045	Completed
Fire Station/City Park Pump Station Upgrades	\$210,000	\$58,246	Completed
Administration Building Pump Station Upgrade	\$260,000	\$95,300	Completed
Bayside North Pump Upgrade	\$20,000	\$14,621	Completed
Irrigation Equipment	\$100,000	\$64,970	2014-2034
Dean's Point Pump Station Upgrade	\$290,000	\$68,487	Completed
Wheeler North Pump Station Upgrade with Force	\$1,960,000	\$1,025,007	Completed
Biosolids Project B-Cell	\$350,000	\$312,183	Completed
Biosolids Project A-Cell	\$500,000	\$385,790	Completed
Building Pump Station Improvements & Spare Parts	\$285,000	\$106,171	2018-2023
Neah-Kah-Nie Pump Station Upgrade	\$220,000	\$32,786	2018-2023
Administration Building Roof Replacement	\$100,000	\$18,850	Completed
Fork Island Pump Station Upgrade	\$280,000		2023-2028
Liars Lair Inflow Mitigation	\$30,000		2023-2028
Replace Lateral A-7 (Echanie Courts) Adding Manholes	\$245,000		2023-2028
Anglers Acres Inflow Mitigation	\$30,000		2023-2028
Nehalem Road I & I* Mitigation/Repair	\$200,000		2023-2028
SE Manzanita Pump Station Upgrade	\$250,000	\$168,650	Completed
RV Dump Station Improvements**	\$5,000	\$0	Completed
Effluent Irrigation Pumping	\$160,000		2028-2034
Fork Island Force Main Replacement Study	\$30,000		2028-2034
Effluent Disinfection Improvements	\$350,000	\$180,000	Completed
Wheeler South Pump Station Rehabilitation	\$240,000		2028-2034
System Wide I & I* Repairs and Stubs to Vacant Lots	\$200,000	\$117,301	2014-2034
<b>TOTAL</b>	<b>\$9,115,000</b>	<b>\$4,900,407</b>	

\*I & I: Inflow and Infiltration

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



# Nehalem Bay Wastewater Agency 2026-2027 BUDGET

## Management's Discussion and Analysis

### 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, 2025, the total net position for Nehalem Bay Wastewater Agency amounted to \$16,747,434. Of this amount, \$8,645,193 was invested in capital assets. The remaining balance included \$5,240,196 restricted for system development and \$2,862,045 of unrestricted net position.

### Fund Financial Statements

The Agency maintains an investment account with the Local Government Investment Pool (LGIP) of approximately 8 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 (1.3 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, over 400,000 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 (1.5 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. The planned improvements for the upcoming fiscal year are highlighted on page 10.

# Nehalem Bay Wastewater Agency 2026-2027 BUDGET

## Management's Discussion and Analysis

06 - The System Development Reserve Fund (5.2 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 Projects List. The planned improvements for the upcoming fiscal year are highlighted on page 11.

### Conclusion:

The Agency relies on its 2014-2034 facility master plan as a guide and as always will operate with fiscal responsibility. We continue to prioritize and complete our Capital Improvement Projects without the need of bonds or loans. It was 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 became effective July 1, 2024. The last \$3.00 increase is scheduled for July 1, 2030. These increases are dedicated to the System Development Fund and cannot be used for General Operations.

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.nbwaor.gov](http://www.nbwaor.gov).

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

A public meeting of the Board of Directors will be held on June 17, 2026 at 7:00 pm in the NBWA Conference Room and via Zoom. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 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.nbwaor.gov](http://www.nbwaor.gov) 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:
Keri Scott, Budget Officer	503-368-5125	info@nbwaor.gov

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	2024-2025	2025-2026	2026-2027
Beginning Fund Balance/Net Working Capital	\$8,292,492	\$5,500,000	\$5,500,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	\$1,717,903	\$1,606,232	\$1,639,898
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	\$669,816	\$675,864	\$680,904
All Other Resources Except Current Year Property Taxes	\$388,579	\$178,250	\$171,500
Current Year Property Taxes Estimated to be Received	\$519,926	\$520,274	\$540,955
<b>Total Resources</b>	<b>\$11,588,716</b>	<b>\$8,480,620</b>	<b>\$8,533,257</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	\$889,207	\$1,148,426	\$1,230,271
Materials and Services	\$686,999	\$1,066,961	\$1,290,436
Capital Outlay	\$6,386,768	\$2,730,000	\$1,073,500
Debt Service	\$0	\$0	\$0
Interfund Transfers	\$669,816	\$675,864	\$680,904
Contingencies	\$0	\$433,717	\$150,680
Special Payments	\$1,433	\$4,500	\$4,500
Unappropriated Ending Balance and Reserved for Future Expenditure	\$8,634,223	\$2,421,152	\$4,102,966
<b>Total Requirements</b>	<b>\$11,588,716</b>	<b>\$8,480,620</b>	<b>\$8,533,257</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	\$11,588,716	\$8,480,620	8,533,257
FTE	7	8	8
<b>Total Requirements</b>	<b>\$11,588,716</b>	<b>\$8,480,620</b>	<b>8,533,257</b>
<b>Total FTE</b>	<b>7</b>	<b>8</b>	<b>8</b>

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
<b>Total</b>	<b>\$0</b>	<b>\$0</b>

RESOLUTION 2026-04

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 2026-2027, 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, 2026 DEPOSIT TO GENERAL FUND

	NUMBER	DELINQUENT AMOUNT	CERTIFICATION FEE	TOTAL CERTIFIED
0224054	1	\$450.00	\$50.00	\$500.00
0224091	2	\$360.00	\$50.00	\$410.00
0224098	3	\$450.00	\$50.00	\$500.00
0224104	4	\$540.00	\$50.00	\$590.00
0231001	6	\$1,350.00	\$50.00	\$1,400.00
0232006	7	\$270.00	\$50.00	\$320.00
2023070	8	\$360.00	\$50.00	\$410.00
2034101	9	\$360.00	\$50.00	\$410.00
2332067	10	\$360.00	\$50.00	\$410.00
2724075	11	\$360.00	\$50.00	\$410.00
2724087	12	\$360.00	\$50.00	\$410.00
2724102	13	\$360.00	\$50.00	\$410.00
2731008	14	\$1,800.00	\$50.00	\$1,850.00
2731082	15	\$360.00	\$50.00	\$410.00
2731095	16	\$360.00	\$50.00	\$410.00
2731099	17	\$540.00	\$50.00	\$590.00
2731137	18	\$360.00	\$50.00	\$410.00
2912080	19	\$360.00	\$50.00	\$410.00
2913144	20	\$360.00	\$50.00	\$410.00
2921134	21	\$360.00	\$50.00	\$410.00
		<b>\$10,080.00</b>	<b>\$1,000.00</b>	<b>\$11,080.00</b>

DESCRIPTIONS

1	JOHN FUGATT 14311 RIVIERA DR HUNTINGTON BEACH CA 92647	2N 10 2BD Tax Lot 0601	\$500.00 (391263)
2	THE ESTATE OF TOM CHAMBERS 73 STILLSON RD MCCLEARY WA 98557-9610	2N 10 2BD Tax Lot 1501	\$410.00 (373492)


3	JOHN FUGATT 14311 RIVIERA DR HUNTINGTON BEACH CA 92647	2N 10 2BD Tax Lot 0600	\$500.00 (391263)
4	ZITA VAN AUSDELN PO BOX 323 WHEELER OR 97147	2N 10 2BD Tax Lot 1907	\$590.00 (380322)
6	JOHN FUGATT 14311 RIVIERA DR HUNTINGTON BEACH CA 92647	2N 10 2CA Tax Lot 0800	\$1,400.00 (17591)
7	BARBARA MATSON PO BOX 1285 BORREGA SPRINGS CA 92004	2N 10 2CB Tax Lot 1102	\$320.00 (18402)
8	RIDGEWOOD FAMILY INVESTMENT LLC 4041 S 345TH ST AUBURN WA 98001	3N 10 20BC Tax Lot 2300	\$410.00 (358865)
9	ROBERT MUZZY 1625 SW ROBERTS AVE GRESHAM OR 97080	3N 10 20CD Tax Lot 0500	\$410.00 (116617)
10	BRIEN BUBLITZ & KIMBERLY KOCH PO BOX 104 MANZANITA, OR 97130	3N 10 23CB Tax Lot 1200	\$410.00 (#55987)
11	THE ESTATE OF TOD PHILLIPS PO BOX 235 MANZANITA OR 97130	3N 10 27BD Tax Lot 2200	\$410.00 (#58350)
12	CONNIE GASTON & SCOTT DUNLAP PO BOX 231 WHEELER OR 97147	3N 10 27CA Tax Lot 8700	\$410.00 (58154)
13	THE ESTATE OF TOD PHILLIPS PO BOX 235 MANZANITA OR 97130	3N 10 27BD Tax Lot 2301	\$410.00 (58396)
14	BAYWAY TAVERN ANGELA HANKE 35715 CLIPPER COURT NEHALEM OR 97131	3N 10 27CA Tax Lot 0400	\$1,850.00 (3114)
15	VICTORIA DRESDNER 3430 ALDER ST EUGENE OR 97405-4222	3N 10 27CA Tax Lot 8701	\$410.00 (#392982)
16	KATHERINE RANSOM PO BOX 80127 PORTLAND OR 97280-1127	3N 10 27CA Tax Lot 12400	\$230.00 (#13149)
17	JOHN COOPERSMITH 35620 9TH ST NEHALEM OR 97131	3N 10 27CA Tax Lot 07100	\$590.00 (11089)

18	JEANINE UPSHAW PATTI BUFFET PO BOX 443 NEHALEM OR 97131-0443	3N 10 27CA Tax Lot 3902	\$410.00 (#364117)
19	THE ESTATE OF TOD PHILLIPS PO BOX 235 MANZANITA OR 97130-0235	3N10 29AB Tax Lot 6500	\$410.00 (#93302)
20	GREENSPRING CAPITAL MANAGEMENT LLC ATTN: BSI FINANCIAL SERVICES, INC 314 S FRANKLIN TITUSVILLE PA 16354	3N10 29AC Tax Lot 0500	\$410.00 (#94926)
21	JAMES HOLLOWAY PO BOX 616 MANZANITA OR 97130-0616	3N 10 29BA Tax Lot 8100	\$410.00 (#92660)

PASSED by the Board of Directors this 17th of June, 2026.

  
 \_\_\_\_\_  
 Melissa Mumey, Chairman

ATTEST:

  
 \_\_\_\_\_  
 Bruce Halverson, Manager

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

**RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of Directors of the Nehalem Bay Wastewater Agency hereby adopts the budget for fiscal year 2026–27 in the total of **\$8,733,257.00**. This budget is now on file at the Tillamook County Assessor's Office and the Tillamook County Clerk's Office, in Tillamook County,

**RESOLUTION MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2026, and for the purposes shown below are hereby appropriated:

<b>General Fund</b>		<b>Total APPROPRIATIONS, All Funds</b>
Administration	2,520,707	<u>4,450,291</u>
Transfers	780,904	
Contingency	150,680	<b>Total Unappropriated, All Funds</b>
Unappropriated	200,000	<u>4,282,966</u>
<b>Total</b>	<b>3,652,291</b>	
		<b>TOTAL ADOPTED BUDGET</b>
<b>Improvement &amp; Replacement Fund</b>		<u>8,733,257</u>
Administration	553,000	
Unappropriated	722,908	
<b>Total</b>	<b>1,275,908</b>	
<b>System Development Fund</b>		
Administration	445,000	
Unappropriated	3,360,058	
<b>Total</b>	<b>3,805,058</b>	

**RESOLUTION IMPOSING THE TAX**

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 2026-27 upon the assessed value of all taxable property within the district at the rate of \$0.4088 per \$1,000 assessed value for permanent rate tax.

**RESOLUTION CATEGORIZING THE TAX**

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

**General Government Limitation**


Permanent Rate Tax \$0.4088/\$1,000 of assessed value.

**Excluded from Limitation**

Delinquent User Fees \$11,080.00 Certified to Assessor for Collection with Property Taxes.

The above resolution statements were approved and declared adopted on this 17th day of June 2026.

BY:   
Mellissa Mumey, 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  
2026-2027**

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	<b>Nehalem</b>	OR	97131	6/17/2025 6/17/2026
Mailing Address of District	City	State	ZIP code	Date
<b>Bruce Halverson</b>	<b>Manager</b>	<b>503-368-5125</b>	<b>info@nbwaor.gov</b>	
Contact Person	Title	Daytime Telephone	Contact Person E-Mail	

**CERTIFICATION** - You **must** check one box if your district is subject to Local Budget Law.

- |                                     |                                                                                                                                 |
|-------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> | The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.      |
| <input type="checkbox"/>            | 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		
2. Local option operating tax . . . . .	2	0		
3. Local option capital project tax . . . . .	3	0		<b>Excluded from Measure 5 Limits Dollar Amount of Bond Levy</b>
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	454.225		11080.00
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
<b>Total A</b>			<b>0.00</b>

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
<b>Total B</b>			<b>0.00</b>
<b>Total Bond (A + B)</b>			<b>0.00</b>

### Total Bonds

Total A	=	<u>0</u>	Allocation %		Bond Levy	=	<u>#DIV/0!</u> (enter on line 5a on the front)
	=		<b>X</b>		=		
<b>Total A + B</b>	=	<u>0</u>	<u>#DIV/0!</u> %		<u>0</u>		
Total B	=	<u>0</u>	Allocation %		Bond Levy	=	<u>#DIV/0!</u> (enter on line 5b on the front)
	=		<b>X</b>		=		
<b>Total A + B</b>	=	<u>0</u>	<u>#DIV/0!</u> %		<u>0</u>		
						Total Bond Levy	<u>#DIV/0!</u> (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
<b>Total A</b>			<b>9,850.00</b>

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
<b>Total B</b>			<b>3,050.00</b>
<b>Total Bond (A + B)</b>			<b>12,900.00</b>

### Formula for determining the division of tax:

Total A	=	<u>\$ 9,850.00</u>	Allocation %		Bond Levy	=	<u>\$ 3,818.00</u> (enter on line 5a on the front)
	=		<b>X</b>		=		
<b>Total A + B</b>	=	<u>\$ 12,900.00</u>	<u>0.7636</u> %		<u>\$ 5,000.00</u>		
Total B	=	<u>\$ 3,050.00</u>	Allocation %		Bond Levy	=	<u>\$ 1,182.00</u> (enter on line 5b on the front)
	=		<b>X</b>		=		
<b>Total A + B</b>	=	<u>\$ 12,900.00</u>	<u>0.2364</u> %		<u>\$ 5,000.00</u>		
						Total Bond Levy	<u>\$ 5,000.00</u> (enter on line 5c on the front)



INSIDE COAST WEEKEND Care under the baton:  
Symphony conductor is a kind mentor

# the Astorian

THURSDAY APRIL 23, 2026 153RD YEAR, NO. 127 DailyAstorian.com \$2.50

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**AB1723  
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, 2026 to June 30, 2027 will be held in the NBWA Conference Room and also via teleconference on the 6th day of May, 2026 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 April 22, 2026 at [www.nbwaor.gov](http://www.nbwaor.gov) or 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 8, 2026
NBWA Board Chair:	Melissa Mumey
NBWA Budget Officer:	Keri Scott

PUBLISHED: April 16/23, 2026



INSIDE Coast Weekend: Columbia River Symphony presents 'The Bump.' The concert was written for the infamous bump on Highway 26.



# the Astorian

THURSDAY APRIL 16, 2026 153RD YEAR, NO. 124 DailyAstorian.com \$2.50

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PUBLISHED: April 16/23, 2026

**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

**AB1723 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 2026**

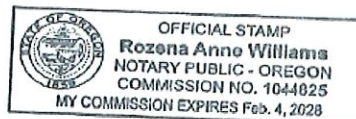
a printed copy of which is hereto annexed; was published in the entire issue of said newspaper for 2 successive and consecutive issues in the following issues:

**4/16/26, 4/23/26**

Subscribed and sworn to before me on this 23rd day of April, A.D. 2026

Notary Public of Oregon

AdId: 514894  
PO:  
Tagline: AB1723 Budget Comm Mtg



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**FORM LB-1**  
AD1854  
**NOTICE OF BUDGET HEARING**

A public meeting of the Board of Directors will be held on June 17, 2026 at 7:00 pm in the NBWA Conference Room and via Zoom. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 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.nbwawr.gov](http://www.nbwawr.gov) 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: **Keri Scott, Budget Officer** Telephone: **503-368-5125** Email: **info@nbwawr.gov**

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2024-2025	Adopted Budget 2025-2026	Approved Budget 2026-2027
Beginning Fund Balance/Net Working Capital	\$8,292,492	\$5,500,000	\$5,500,000
Taxes, Licenses, Permits, Fees, Assessments & Other Service Charges	\$1,717,903	\$1,606,232	\$1,639,898
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	\$569,816	\$675,864	\$680,904
All Other Resources Except Current Year Property Taxes	\$388,579	\$178,250	\$171,500
Current Year Property Taxes Estimated to be Received	\$519,926	\$520,274	\$540,955
<b>Total Resources</b>	<b>\$11,588,716</b>	<b>\$8,480,620</b>	<b>\$8,533,257</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personal Services	\$889,207	\$1,148,426	\$1,230,271
Materials and Services	\$686,999	\$1,056,961	\$1,290,416
Capital Outlay	\$6,386,768	\$2,730,000	\$1,073,500
Grant Income	\$0	\$0	\$0
Interfund Transfers	\$0	\$0	\$0
Contingencies	\$669,816	\$675,864	\$680,904
Special Payments	\$1,433	\$433,717	\$150,660
Unappropriated Ending Balance and Reserved for Future Expenditure	\$8,634,223	\$2,421,152	\$4,102,966
<b>Total Requirements</b>	<b>\$11,588,716</b>	<b>\$8,480,620</b>	<b>\$8,533,257</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	\$11,588,716	\$8,480,620	8,533,257
FTE	7	8	8
<b>Total Requirements</b>	<b>\$11,588,716</b>	<b>\$8,480,620</b>	<b>8,533,257</b>
<b>Total FTE</b>	<b>7</b>	<b>8</b>	<b>8</b>

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

150-504-073-2 (Rev. 11-18)  
PUBLISHED: June 4, 2026

**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

AB1854 LB-1

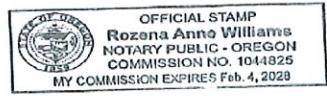
a printed copy of which is hereto annexed; was published in the entire issue of said newspaper for 1 successive and consecutive issues in the following issues:

6/04/26

Subscribed and sworn to before me on this 4th day of June, A.D. 2026

*[Signature]*  
\_\_\_\_\_  
Notary Public of Oregon

AdId: 520955  
PO:  
Tagline: AB1854 LB-1



Keeping it flowing so you can keep going since 1970

