



ARCH CAPE DOMESTIC WATER SUPPLY & SANITARY DISTRICTS

Budget Committee Agenda

32065 E. Shingle Mill Lane, Arch Cape, OR 97102
(503) 436-2790

**THE PUBLIC IS INVITED, IF THEY WISH, TO ATTEND IN PERSON:
THE FIRE HALL, 72979 US 101, ARCH CAPE
BY TELEPHONE OR ZOOM LINK:**

<https://us02web.zoom.us/j/82319535427?pwd=05xDP01H6Mb2QbkCewiPqdfCui5QO9.1>

- | | | |
|-------|---|-----------------------|
| I. | Call to Order | Casey Short |
| II. | Discussion of Water District Budget & Financial Plan – 20 min | Collin Stelzig |
| III. | Public Hearing to approve the Water District Budget (if ready) | Casey Short |
| IV. | Break – 5 minutes | |
| V. | Discussion of Sanitary District Budget & Financial Plan – 20 min | Collin Stelzig |
| VI. | Public Hearing to approve the Sanitary District Budget (if ready) | Casey Short |
| VII. | Follow-up Discussion – as needed | Presiding Officer/All |
| VIII. | Public Comments | Casey Short |
| IX. | Consideration of unfinished business – either District (20 minutes) | Casey Short |
| X. | Recess/Adjourn | |

NOTE: SANITARY DISTRICT BOARD MEETING is cancelled due to lack of agenda items. The next meeting is scheduled for Thursday, May 21, 2026. The WATER DISTRICT BOARD MEETING will start after a 5-minute break.

ARCH CAPE SANITARY DISTRICT

FY 2026-27 Budget & Long-Range Financial Plan

Summary of Revisions: April 2 → April 16, 2026

1. Purpose of This Memo

This memo summarizes the changes made to the FY 2026-27 Annual Budget and the Long-Range Financial Plan (LRFP) since the documents presented to the Budget Committee on April 2, 2026. Only material changes are described; minor line-item adjustments made during the normal review of actual expenditures are not itemized.

Primary Drivers of the Revisions

The two main factors behind the changes between the April 2 and April 16 versions are:

1. Rate and overage adjustments. User fees and excess usage charges were refined following a closer review of actual consumption data. The excess usage revenue estimate in particular was reduced significantly to better reflect realistic billing patterns.
2. Screening project deferred. The WWTP screening upgrade, previously included in the near-term capital plan, has been moved out of the FY 2028-29 budget following coordination with Matt. This deferral is reflected in the revised capital project list.

2. Long-Range Financial Plan — Three Scenarios

The April 2 LRFP contained a single General Fund projection. The April 16 version expands this to three scenarios to give the Budget Committee a side-by-side view. The projection horizon has also been extended from FY 2040-41 to FY 2048-49 to capture the full lifecycle of anticipated major infrastructure renewals.

Scenario	Scenario 1: Loans Only	Scenario 2: Rate Increases	Scenario 3: Both (Recommended)
Approach	Fund capital projects with new debt; hold rate as previously shown.	Fund capital projects entirely through rate escalation; no new borrowing.	Previous rate increases, until 2032-33, then change to 2.5%, combined with targeted borrowing to smooth ratepayer impact.
Rate path	Lower annual rate increases in near term.	Higher annual rate increases to accumulate reserves before projects.	Modest, predictable annual increases — balanced approach.
Debt	Loan proceeds modeled for major capital projects.	No new borrowing.	Loan proceeds for major projects only (screening/membrane replacement).

Recommends scenario 3 (Both). This approach pairs a modest but consistent annual rate escalation with selective use of long-term financing for the two major capital renewals anticipated in the 2037-38 and 2045-46 timeframes: (1) screening upgrade and membrane replacement (~\$700,000), and (2) membrane replacement only (~\$500,000). Spreading costs between ratepayers and future debt service is an equitable and sustainable path given current reserve levels. Note that the rate would change only from 2% starting 2032-33 to 2.5% and loan amounts would be about \$300,000 (2037-38) and \$100,000 (2045-46)

3. Capital Fund — New SDC / Unrestricted Structure

3a. Why This Change

Oregon law (ORS 223.311) requires that Systems Development Charges (SDC) be held separately from general funds and used only for capacity-expanding projects. In prior budgets, the Capital Fund combined SDC and unrestricted funds into a single “Undesignated Balance.” The April 16 budget separates these into two sub-accounts to improve transparency and ensure ongoing compliance.

3b. What Changed in the Budget

Line Item	Mar 31 (Old)	Apr 10 (Current)
Beginning Balance — format	Single “Undesignated Balance” \$230,137	SDC Account \$240,137 Unrestricted \$0
Grant Revenue (Webb Station)	\$0 (not listed)	\$9,459
Transfer from General Fund	\$104,000	\$154,000 (+\$50,000)
Total Resources	\$355,039	\$424,190 (+\$69,151)
Projects — format	Single project list	SDC Projects \$30,000 Unrestricted Projects \$114,000
Asbury Pump Station Rehab	\$0 (omitted)	\$10,000 (restored)
Total Expenditures	\$134,000	\$144,000 (+\$10,000)
Contingency — format	Single \$100,000	SDC Contingency \$100,000 Unrestricted Contingency \$30,000
Unappropriated Ending Balance	\$121,039	SDC \$130,731 + Unrestricted \$19,459 = \$150,190 (+\$29,151)

3c. Transition Year Caveat

The numbers in the new SDC / Unrestricted split are a starting point, not a perfectly clean separation. Some items that are logically SDC funds remain in the Unrestricted column because they were budgeted that way in prior years. These items will be manually reclassified over time as the District moves to full SDC compliance. The Board should be aware that the “SDC Account” balance shown reflects only funds that have been designated to date; the true SDC-eligible balance is higher.

4. General Fund — Key Budget Changes

The following table shows material changes to the General Fund between the April 2 and April 16 versions. Minor adjustments from the review of actual spending are not listed.

Line Item	Mar 31	Apr 10	Change
RESOURCES			
Beginning Balance	\$344,893	\$344,319	-\$574
User Fees	\$416,965	\$414,960	-\$2,005
Excess Usage Charges	\$41,697	\$29,048	-\$12,649
WD Facilities Use Charges (restored)	\$0	\$4,056	+\$4,056
Total Revenue	\$539,814	\$529,160	-\$10,654
Total Resources	\$884,707	\$873,479	-\$11,228
REQUIREMENTS			
I&I Repairs (restored)	\$0	\$10,000	+\$10,000
Transfer to Capital Fund	\$104,000	\$154,000	+\$50,000
Total GF Expenditures	\$623,723	\$689,723	+\$66,000
Contingency (15% of operating)	\$74,000	\$77,000	+\$3,000
Unappropriated Ending Balance	\$180,061	\$99,833	-\$80,228

Notes on material changes:

- Excess Usage Charges reduced from \$41,697 to \$29,048 following a corrected analysis of actual consumption patterns and current tiered rate structure.
- Transfer to Capital Fund increased by \$50,000 (from \$104,000 to \$154,000) to provide adequate funding for FY 2026-27 capital projects.
- I&I Repairs (\$10,000) and WD Facilities Use Charges (\$4,000) were restored after being omitted in the April 2 draft.
- The lower unappropriated ending balance (\$99,833 vs. \$180,061) directly reflects the larger capital transfer.



**ARCH CAPE SANITARY DISTRICT
LONG RANGE FINANCIAL PLAN
FY 2025-26 – 2034-35**

KEY ASSUMPTIONS:

Annual base rate increase of about **4% through FY 2029-30**, then about **3% in FY 2030-31**, and about **2% annually thereafter**.

Excess usage rates remain at the higher structure adopted previously and then continue to increase with rates.

2 to 3 connections per year, generally averaging modest continued growth over the planning period.

Common expense allocation: 55% Sanitary, 45% Water.

Expense growth (inflation) assumed at about 3.0% annually through the planning period

Operating reserve / ending balance target remains roughly **1/6 of operating expenditures** on hand.

Contingency maintained at approximately **1/6 of operating expenditures**, with the goal of preserving working cash and flexibility.

No new major borrowing is assumed in the General Fund plan, with capital needs to be managed through cash flow, transfers, levy support, grants if available, and staged capital planning.

Debt service continues in the near term, then drops meaningfully once existing obligations roll off.

Transfers from the General Fund:

\$40,000 to the Local Option Levy Fund in **FY 2026-27**

\$154,000 to the Capital Fund in **FY 2026-27**

Local Option Levy Fund continues to support interim district administration and related cash flow planning.

EXPECTED FUTURE CAPITAL EXPENDITURES

FY 2026-27 — \$104,000 Capital Improvement Projects

- \$7,000 — North Pump Station rehabilitation
- \$10,000 — Asbury Pump Station rehabilitation
- \$20,000 — Aerzen blower swap program
- \$10,000 — RAS Pump #1 replacement
- \$4,000 — Anoxic zone clean / sluice gate
- \$5,000 — WWTP VFD replacements
- \$14,000 — Generator power boxes (Asbury)
- \$1,500 — Metric plugs and wiring replacement
- \$42,500 — Sanitary District share of joint duty truck (with Water District)
- \$30,000 — SDC planning and update

FY 2027-28 — \$10,000 Capital Projects

- \$7,000 — Asbury Pump Station rehabilitation
- \$17,000 - Mini Excavator (with Water District)

FY 2028-29 — \$286,000 Capital Projects

- \$31,000 — Main generator overhaul
- \$5,000 — WWTP VFD replacements

FY 2029-30 — \$350,000 Capital Projects

- \$350,000 — Membrane replacement

FY 2030-31 — \$43,000 Capital Projects

- \$3,000 — Irrigation piping replacement
- \$5,000 — WWTP VFD replacements
- \$35,000 — SDC miscellaneous upsizing and oversizing

FY 2031-32 — \$33,000 Capital Projects

- \$3,000 — Irrigation piping replacement

FY 2032-33 — \$108,000 Capital Projects

- \$3,000 — Irrigation piping replacement
- \$5,000 — WWTP VFD replacements

FY 2033-34 — \$93,000 Capital Projects

- \$3,000 — Irrigation piping replacement

**ARCH CAPE SANITARY DISTRICT
GENERAL FUND
LONG RANGE FINANCIAL PLAN (WITH LOANS ONLY)**

	Actual	Actual	Budget	ESTIMATED	Budget	PROJECTIONS									
ASSUMPTIONS	2023-24	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	
GENERAL INFLATION	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
HOOKUPS	356	360	363	364	366	369	371	374	376	379	381	384	386	389	
Change in Hookups	4	4	3	4	2	3	2	3	2	3	2	3	2	3	
Systems Development Charges	9,849	9,849	10,046	10,046	10,297	10,606	10,924	11,252	11,590	11,937	12,295	12,664	13,044	13,435	
Excess usage Charge % of User Fees	7.4%	11.2%	10.0%	6.6%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	
SD Quarterly User Rates	277	288	300	300	312	324	337	351	361	372	380	387	395	403	
Usage Charges (0 - 5,000 gallons)	250	261	273	273	285	311	324	338	349	360	367	375	383	391	
Excess Usage Charges per 100 gallons															
5,001 - 8,000 gallons	0.125	0.25	0.26	0.26	0.27	0.28	0.29	0.30	0.31	0.32	0.33	0.34	0.34	0.35	
8,001 - 12,000 gallons	0.375	0.75	0.78	0.78	0.81	0.84	0.88	0.91	0.94	0.97	0.99	1.01	1.03	1.05	
12,001 - 16,000 gallons	5.000	10.00	10.40	10.40	10.82	11.25	11.70	12.17	12.53	12.91	13.17	13.43	13.70	13.97	
16,001 -25,000 gallons	9.000	18.00	18.72	18.72	19.47	20.25	21.06	21.90	22.56	23.23	23.70	24.17	24.66	25.15	
25,001 gallons & up	9.000	30.00	31.20	31.20	32.45	33.75	35.10	36.50	37.59	38.72	39.50	40.29	41.09	41.91	
<i>Debt service surcharges</i>	27	27	27	27	27	13	13	13	13	13	13	13	13	12	
Annual increase - Total	5.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	3.0%	3.0%	2.0%	2.0%	2.0%	2.0%	
Annual increase - Usage chg. Only	5.6%	4.5%	4.5%	4.5%	4.3%	9.2%	4.2%	4.2%	3.1%	3.1%	2.1%	2.1%	2.1%	2.1%	
RESOURCES															
	Actual	Actual	Budget	ESTIMATED	Budget	PROJECTIONS									
	2023-24	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	
BEGINNING BALANCE	258,586	335,834	391,923	386,270	344,319	183,812	434,626	434,460	130,676	175,782	226,640	279,011	336,320	369,058	
REVENUE															
EARNED INCOME															
User Fees	352,692	351,836	388,468	377,747	414,960	455,813	478,811	501,593	521,503	540,756	556,461	571,125	587,622	603,034	
Excess Usage Charges	26,007	39,519	38,847	25,000	29,048	31,907	33,517	35,112	36,505	37,853	38,952	39,979	41,134	42,212	
Surcharge for Debt	37,459	35,326	38,702	38,201	38,702	19,383	19,383	19,383	19,383	19,383	19,383	19,383	19,383	19,383	
Logging Revenue						250,000									
Other	15,246	32,870	13,938	6,511	6,506	6,701	6,902	7,109	7,323	7,542	7,769	8,002	8,242	8,489	
TOTAL EARNED INCOME	431,403	459,551	479,955	447,459	489,216	763,804	538,613	563,197	584,714	605,534	622,565	638,488	656,381	673,118	
GRANT & LOAN PROCEEDS															
Loans															
Grants															
TOTAL GRANT & LOAN PROCEEDS															
INTERFUND TRANSFERS															
Local Option Levy Fund			50,000		40,000										
TOTAL INTERFUND TRANSFERS			50,000		40,000										
TOTAL REVENUE	431,403	459,551	529,955	447,459	529,216	763,804	538,613	563,197	584,714	605,534	622,565	638,488	656,381	673,118	
TOTAL RESOURCES	689,988	795,385	921,878	833,729	873,535	947,616	973,239	997,657	715,390	781,316	849,205	917,499	992,701	1,042,177	

**ARCH CAPE SANITARY DISTRICT
GENERAL FUND
LONG RANGE FINANCIAL PLAN (WITH LOANS ONLY)**

	REQUIREMENTS					PROJECTIONS									
	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2025-26	Budget 2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	
EXPENDITURES															
OPERATING EXPENDITURES															
WD IGA CHARGES	160,899	161,410	206,084	145,515	221,271	227,909	234,746	241,789	249,042	256,514	264,209	272,135	280,299	288,708	
MAINTENANCE	68,074	94,937	100,838	100,000	103,200	106,296	109,485	112,769	116,153	119,637	123,226	126,923	130,731	134,653	
I&I Repairs			15,000	20,480	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
Mutual aid / cross-training													3,000		
WWTP/collections emergency playbook										2,000					
Generator readiness testing										3,000					
Mission SCADA at remaining PS													18,000	18,000	
Lone Worker GPS					800										
UTILITIES	46,866	54,330	63,889	51,758	55,000	56,650	58,350	60,100	61,903	63,760	65,673	67,643	69,672	71,763	
CHEMICALS	2,801	7,082	6,300	6,300	6,500	6,695	6,896	7,103	7,316	7,535	7,761	7,994	8,234	8,481	
GEN'L & ADMINISTRATIVE	36,419	52,654	56,387	50,370	60,250	62,058	63,919	65,837	67,812	69,846	71,942	74,100	76,323	78,613	
MATERIALS & SERVICES	315,060	370,413	448,498	374,422	457,021	469,608	483,396	497,598	512,226	532,292	542,811	558,796	596,259	610,217	
CAPITAL OUTLAY			80,000	76,286											
TOTAL OPERATING EXPENDITURES	315,060	370,413	528,498	450,708	457,021	469,608	483,396	497,598	512,226	532,292	542,811	558,796	596,259	610,217	
DEBT SERVICE SHORT TERM															
DEBT SERVICE LONG TERM	38,702	38,702	38,702	38,702	38,702	19,383	19,383	19,383	19,383	19,383	19,383	19,383	19,383	19,383	
INTERFUND TRANSFERS															
Transfer to Capital Fund					154,000	24,000	36,000	350,000	8,000	3,000	8,000	3,000	8,000	38,000	
Transfer to Local Option Levy Fund			50,000		40,000										
TOTAL INTERFUND TRANSFERS			50,000		194,000	24,000	36,000	350,000	8,000	3,000	8,000	3,000	8,000	38,000	
TOTAL GENERAL FUND EXPENDITURES	353,762	409,115	617,200	489,410	689,723	512,991	538,779	866,981	539,609	554,676	570,194	581,179	623,643	667,600	
ENDING BALANCE	336,226	386,270	304,678	344,319	183,812	434,626	434,460	130,676	175,782	226,640	279,011	336,320	369,058	374,576	
TOTAL REQUIREMENTS	689,988	795,385	921,878	833,729	873,535	947,616	973,239	997,657	715,390	781,316	849,205	917,499	992,701	1,042,177	

**ARCH CAPE SANITARY DISTRICT
GENERAL FUND
LONG RANGE FINANCIAL PLAN (WITH RATE INCREASE ONLY)**

	Actual	Actual	Budget	ESTIMATED	Budget	PROJECTIONS									
ASSUMPTIONS	2023-24	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	
GENERAL INFLATION	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
HOOKUPS	356	360	363	364	366	369	371	374	376	379	381	384	386	389	
Change in Hookups	4	4	3	4	2	3	2	3	2	3	2	3	2	3	
Systems Development Charges	9,849	9,849	10,046	10,046	10,297	10,606	10,924	11,252	11,590	11,937	12,295	12,664	13,044	13,435	
Excess usage Charge % of User Fees	7.4%	11.2%	10.0%	6.6%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	
SD Quarterly User Rates	277	288	300	300	312	328	344	361	372	383	395	407	419	431	
Usage Charges (0 - 5,000 gallons)	250	261	273	273	285	314	331	348	359	370	382	394	406	419	
Excess Usage Charges per 100 gallons															
5,001 - 8,000 gallons	0.125	0.25	0.26	0.26	0.27	0.28	0.30	0.31	0.32	0.33	0.34	0.35	0.36	0.37	
8,001 - 12,000 gallons	0.375	0.75	0.78	0.78	0.81	0.85	0.89	0.94	0.97	1.00	1.03	1.06	1.09	1.12	
12,001 - 16,000 gallons	5.000	10.00	10.40	10.40	10.82	11.36	11.92	12.52	12.90	13.28	13.68	14.09	14.52	14.95	
16,001 - 25,000 gallons	9.000	18.00	18.72	18.72	19.47	20.44	21.46	22.54	23.21	23.91	24.63	25.37	26.13	26.91	
25,001 gallons & up	9.000	30.00	31.20	31.20	32.45	34.07	35.77	37.56	38.69	39.85	41.05	42.28	43.55	44.85	
<i>Debt service surcharges</i>	27	27	27	27	27	13	13	13	13	13	13	13	13	12	
Annual increase - Total	5.0%	4.0%	4.0%	4.0%	4.0%	5.0%	5.0%	5.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
Annual increase - Usage chg. Only	5.6%	4.5%	4.5%	4.5%	4.3%	10.3%	5.2%	5.2%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	
RESOURCES															
	Actual	Actual	Budget	ESTIMATED	Budget	PROJECTIONS									
	2023-24	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	
BEGINNING BALANCE	258,586	335,834	391,923	386,270	344,319	183,756	439,399	449,472	161,858	223,753	291,998	368,459	456,906	528,335	
REVENUE															
EARNED INCOME															
User Fees	352,692	351,836	388,468	377,747	414,960	460,381	488,436	516,762	537,253	557,065	579,038	600,290	623,849	646,642	
Excess Usage Charges	26,007	39,519	38,847	25,000	29,048	32,227	34,191	36,173	37,608	38,995	40,533	42,020	43,669	45,265	
Surcharge for Debt	37,459	35,326	38,702	38,201	38,702	19,383	19,383	19,383	19,383	19,383	19,383	19,383	19,383	19,383	
Logging Revenue						250,000									
Other	15,246	32,870	13,938	6,511	6,450	6,644	6,843	7,048	7,260	7,477	7,702	7,933	8,171	8,416	
TOTAL EARNED INCOME	431,403	459,551	479,955	447,459	489,160	768,634	548,852	579,367	601,504	622,920	646,656	669,626	695,072	719,706	
GRANT & LOAN PROCEEDS															
Loans															
Grants															
TOTAL GRANT & LOAN PROCEEDS															
INTERFUND TRANSFERS															
Local Option Levy Fund			50,000		40,000										
TOTAL INTERFUND TRANSFERS			50,000		40,000										
TOTAL REVENUE	431,403	459,551	529,955	447,459	529,160	768,634	548,852	579,367	601,504	622,920	646,656	669,626	695,072	719,706	
TOTAL RESOURCES	689,988	795,385	921,878	833,729	873,479	952,390	988,252	1,028,839	763,362	846,673	938,653	1,038,085	1,151,978	1,248,041	

**ARCH CAPE SANITARY DISTRICT
GENERAL FUND
LONG RANGE FINANCIAL PLAN (WITH RATE INCREASE ONLY)**

	REQUIREMENTS					PROJECTIONS									
	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2025-26	Budget 2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	
EXPENDITURES															
OPERATING EXPENDITURES															
WD IGA CHARGES	160,899	161,410	206,084	145,515	221,271	227,909	234,746	241,789	249,042	256,514	264,209	272,135	280,299	288,708	
MAINTENANCE	68,074	94,937	100,838	100,000	103,200	106,296	109,485	112,769	116,153	119,637	123,226	126,923	130,731	134,653	
I&I Repairs			15,000	20,480	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
Mutual aid / cross-training													3,000		
WWTP/collections emergency playbook										2,000					
Generator readiness testing										3,000					
Mission SCADA at remaining PS													18,000	18,000	
Lone Worker GPS					800										
UTILITIES	46,866	54,330	63,889	51,758	55,000	56,650	58,350	60,100	61,903	63,760	65,673	67,643	69,672	71,763	
CHEMICALS	2,801	7,082	6,300	6,300	6,500	6,695	6,896	7,103	7,316	7,535	7,761	7,994	8,234	8,481	
GEN'L & ADMINISTRATIVE	36,419	52,654	56,387	50,370	60,250	62,058	63,919	65,837	67,812	69,846	71,942	74,100	76,323	78,613	
MATERIALS & SERVICES	315,060	370,413	448,498	374,422	457,021	469,608	483,396	497,598	512,226	532,292	542,811	558,796	596,259	610,217	
CAPITAL OUTLAY			80,000	76,286											
TOTAL OPERATING EXPENDITURES	315,060	370,413	528,498	450,708	457,021	469,608	483,396	497,598	512,226	532,292	542,811	558,796	596,259	610,217	
DEBT SERVICE SHORT TERM															
DEBT SERVICE LONG TERM	38,702	38,702	38,702	38,702	38,702	19,383	19,383	19,383	19,383	19,383	19,383	19,383	19,383	19,383	
INTERFUND TRANSFERS															
Transfer to Capital Fund					154,000	24,000	36,000	350,000	8,000	3,000	8,000	3,000	8,000	38,000	
Transfer to Local Option Levy Fund			50,000		40,000										
TOTAL INTERFUND TRANSFERS			50,000		194,000	24,000	36,000	350,000	8,000	3,000	8,000	3,000	8,000	38,000	
TOTAL GENERAL FUND EXPENDITURES	353,762	409,115	617,200	489,410	689,723	512,991	538,779	866,981	539,609	554,676	570,194	581,179	623,643	667,600	
ENDING BALANCE	336,226	386,270	304,678	344,319	183,756	439,399	449,472	161,858	223,753	291,998	368,459	456,906	528,335	580,441	
TOTAL REQUIREMENTS	689,988	795,385	921,878	833,729	873,479	952,390	988,252	1,028,839	763,362	846,673	938,653	1,038,085	1,151,978	1,248,041	

**ARCH CAPE SANITARY DISTRICT
GENERAL FUND
LONG RANGE FINANCIAL PLAN (WITH LOANS AND RATE INCREASE)**

	Actual	Actual	Budget	ESTIMATED	Budget	PROJECTIONS									
ASSUMPTIONS	2023-24	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	
GENERAL INFLATION	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
HOOKUPS	356	360	363	364	366	369	371	374	376	379	381	384	386	389	
Change in Hookups	4	4	3	4	2	3	2	3	2	3	2	3	2	3	
Systems Development Charges	9,849	9,849	10,046	10,046	10,297	10,606	10,924	11,252	11,590	11,937	12,295	12,664	13,044	13,435	
Excess usage Charge % of User Fees	7.4%	11.2%	10.0%	6.6%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	
SD Quarterly User Rates	277	288	300	300	312	324	337	351	361	372	382	391	401	411	
Usage Charges (0 - 5,000 gallons)	250	261	273	273	285	311	324	338	349	360	369	379	388	399	
Excess Usage Charges per 100 gallons															
5,001 - 8,000 gallons	0.125	0.25	0.26	0.26	0.27	0.28	0.29	0.30	0.31	0.32	0.33	0.34	0.35	0.36	
8,001 - 12,000 gallons	0.375	0.75	0.78	0.78	0.81	0.84	0.88	0.91	0.94	0.97	0.99	1.02	1.04	1.07	
12,001 - 16,000 gallons	5.000	10.00	10.40	10.40	10.82	11.25	11.70	12.17	12.53	12.91	13.23	13.56	13.90	14.25	
16,001 -25,000 gallons	9.000	18.00	18.72	18.72	19.47	20.25	21.06	21.90	22.56	23.23	23.81	24.41	25.02	25.65	
25,001 gallons & up	9.000	30.00	31.20	31.20	32.45	33.75	35.10	36.50	37.59	38.72	39.69	40.68	41.70	42.74	
<i>Debt service surcharges</i>	27	27	27	27	27	13	13	13	13	13	13	13	13	12	
Annual increase - Total	5.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	3.0%	3.0%	2.5%	2.5%	2.5%	2.5%	
Annual increase - Usage chg. Only	5.6%	4.5%	4.5%	4.5%	4.3%	9.2%	4.2%	4.2%	3.1%	3.1%	2.6%	2.6%	2.6%	2.6%	
RESOURCES															
	Actual	Actual	Budget	ESTIMATED	Budget	PROJECTIONS									
	2023-24	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	
BEGINNING BALANCE	258,586	335,834	391,923	386,270	344,319	183,756	434,512	434,287	130,442	175,484	226,278	281,602	345,050	387,314	
REVENUE															
EARNED INCOME															
User Fees	352,692	351,836	388,468	377,747	414,960	455,813	478,811	501,593	521,503	540,756	559,283	576,927	596,591	615,325	
Excess Usage Charges	26,007	39,519	38,847	25,000	29,048	31,907	33,517	35,112	36,505	37,853	39,150	40,385	41,761	43,073	
Surcharge for Debt	37,459	35,326	38,702	38,201	38,702	19,383	19,383	19,383	19,383	19,383	19,383	19,383	19,383	19,383	
Logging Revenue						250,000									
Other	15,246	32,870	13,938	6,511	6,450	6,644	6,843	7,048	7,260	7,477	7,702	7,933	8,171	8,416	
TOTAL EARNED INCOME	431,403	459,551	479,955	447,459	489,160	763,747	538,554	563,136	584,651	605,469	625,518	644,628	665,906	686,197	
GRANT & LOAN PROCEEDS															
Loans															
Grants															
TOTAL GRANT & LOAN PROCEEDS															
INTERFUND TRANSFERS															
Local Option Levy Fund			50,000		40,000										
TOTAL INTERFUND TRANSFERS			50,000		40,000										
TOTAL REVENUE	431,403	459,551	529,955	447,459	529,160	763,747	538,554	563,136	584,651	605,469	625,518	644,628	665,906	686,197	
TOTAL RESOURCES	689,988	795,385	921,878	833,729	873,479	947,503	973,066	997,423	715,093	780,954	851,796	926,229	1,010,957	1,073,511	

**ARCH CAPE SANITARY DISTRICT
GENERAL FUND
LONG RANGE FINANCIAL PLAN (WITH LOANS AND RATE INCREASE)**

						REQUIREMENTS									
	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2025-26	Budget 2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	
EXPENDITURES															
OPERATING EXPENDITURES															
WD IGA CHARGES	160,899	161,410	206,084	145,515	221,271	227,909	234,746	241,789	249,042	256,514	264,209	272,135	280,299	288,708	
MAINTENANCE	68,074	94,937	100,838	100,000	103,200	106,296	109,485	112,769	116,153	119,637	123,226	126,923	130,731	134,653	
I&I Repairs			15,000	20,480	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
Mutual aid / cross-training													3,000		
WWTP/collections emergency playbook										2,000					
Generator readiness testing										3,000					
Mission SCADA at remaining PS													18,000	18,000	
Lone Worker GPS					800										
UTILITIES	46,866	54,330	63,889	51,758	55,000	56,650	58,350	60,100	61,903	63,760	65,673	67,643	69,672	71,763	
CHEMICALS	2,801	7,082	6,300	6,300	6,500	6,695	6,896	7,103	7,316	7,535	7,761	7,994	8,234	8,481	
GEN'L & ADMINISTRATIVE	36,419	52,654	56,387	50,370	60,250	62,058	63,919	65,837	67,812	69,846	71,942	74,100	76,323	78,613	
MATERIALS & SERVICES	315,060	370,413	448,498	374,422	457,021	469,608	483,396	497,598	512,226	532,292	542,811	558,796	596,259	610,217	
CAPITAL OUTLAY			80,000	76,286											
TOTAL OPERATING EXPENDITURES	315,060	370,413	528,498	450,708	457,021	469,608	483,396	497,598	512,226	532,292	542,811	558,796	596,259	610,217	
DEBT SERVICE SHORT TERM															
DEBT SERVICE LONG TERM	38,702	38,702	38,702	38,702	38,702	19,383	19,383	19,383	19,383	19,383	19,383	19,383	19,383	19,383	
INTERFUND TRANSFERS															
Transfer to Capital Fund					154,000	24,000	36,000	350,000	8,000	3,000	8,000	3,000	8,000	38,000	
Transfer to Local Option Levy Fund			50,000		40,000										
TOTAL INTERFUND TRANSFERS			50,000		194,000	24,000	36,000	350,000	8,000	3,000	8,000	3,000	8,000	38,000	
TOTAL GENERAL FUND EXPENDITURES	353,762	409,115	617,200	489,410	689,723	512,991	538,779	866,981	539,609	554,676	570,194	581,179	623,643	667,600	
ENDING BALANCE	336,226	386,270	304,678	344,319	183,756	434,512	434,287	130,442	175,484	226,278	281,602	345,050	387,314	405,911	
TOTAL REQUIREMENTS	689,988	795,385	921,878	833,729	873,479	947,503	973,066	997,423	715,093	780,954	851,796	926,229	1,010,957	1,073,511	

**ARCH CAPE SANITARY DISTRICT
CAPITAL FUND
LONG RANGE FINANCIAL PLAN**

RESOURCES	Actual	Actual	Amended	ESTIMATED	BUDGET	PROJECTED									
	2023-24	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	
BEGINNING BALANCE	186,232	195,065	152,863	53,896	240,137	280,190	312,008	333,857	367,613	355,792	391,604	416,194	454,187	480,275	
REVENUE															
SDC REVENUE	39,109	30,338	20,293	61,482	20,594	31,818	21,848	33,756	23,179	35,812	24,591	37,993	26,088	40,306	
GRANT REVENUE		345,350		147,309	9,459										
Interest	8,434	6,261													
TOTAL REVENUE	47,543	381,949	20,293	208,791	30,053	31,818	21,848	33,756	23,179	35,812	24,591	37,993	26,088	40,306	
TRANSFER FROM GENERAL FUND					154,000	24,000	36,000	350,000	8,000	3,000	8,000	3,000	8,000	38,000	
TOTAL RESOURCES	233,775	577,014	173,156	262,687	424,190	336,008	369,857	717,613	398,792	394,604	424,194	457,187	488,275	558,581	
REQUIREMENTS															
EXPENDITURES															
Webb Station Upgrade	38,710	497,307		22,550											
SCADA Upgrade		25,811													
Screening Upgrade															
North Pump Station Rehab			10,000		7,000										
Asbury Pump Station Rehab			10,000		10,000	7,000									
Membrane Replacement								350,000							
North End Asbury sewer rehab														35,000	
Irrigation piping replacement									3,000	3,000	3,000	3,000	3,000	3,000	
Aerzen blower swap program					20,000										
RAS Pump #1 replacement					10,000										
Anoxic zone clean/sluice Gate					4,000										
WWTP VFD replacements					5,000		5,000		5,000		5,000		5,000		
Main generator overhaul							31,000								
Metric plugs & wiring replacement					1,500										
Generator power boxes (Asbury)					14,000										
lighting and access at lift stations															
SDC-Misc. Upsizing and Oversizing								35,000							
SDC - Planning & SDC Update					30,000										
Mini Excavator						17,000						0			
Truck (50%)					42,500										
TOTAL EXPENDITURES	38,710	523,118	20,000	22,550	144,000	24,000	36,000	350,000	43,000	3,000	8,000	3,000	8,000	38,000	
CONTINGENCY			100,000	100,000	130,000										
ENDING BALANCE	195,065	53,896	53,156	140,137	150,190	312,008	333,857	367,613	355,792	391,604	416,194	454,187	480,275	520,581	
TOTAL REQUIREMENTS	233,775	577,014	173,156	262,687	424,190	336,008	369,857	717,613	398,792	394,604	424,194	457,187	488,275	558,581	

**ARCH CAPE SANITARY DISTRICT
SANITARY GO BOND DEBT SVC FUND
LONG RANGE FINANCIAL PLAN**

	Actual	Actual	BUDGET	Estimated	BUDGET	PROJECTED								
RESOURCES	2023-24	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
BEGINNING BALANCE	5,496	7,342	4,742	4,742	20,742	25,742	28,742	31,742	34,742	37,742	40,742	43,742	46,742	49,742
REVENUE														
PROPERTY TAX RECEIPTS	146,246	140,000	144,600	144,600	144,600	144,600	144,600	144,600	144,600	144,600	144,600	144,600	144,600	144,600
INTEREST	200	2,000	2,000	16,000	5,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
TOTAL REVENUE	146,446	142,000	146,600	160,600	149,600	147,600	147,600	147,600	147,600	147,600	147,600	147,600	147,600	147,600
TOTAL RESOURCES	151,942	149,342	151,342	165,342	170,342	173,342	176,342	179,342	182,342	185,342	188,342	191,342	194,342	197,342
EXPENDITURES														
EXPENDITURES	144,600	144,600	144,600	144,600	144,600	144,600	144,600	144,600	144,600	144,600	144,600	144,600	144,600	144,600
ENDING BALANCE	7,342	4,742	6,742	20,742	25,742	28,742	31,742	34,742	37,742	40,742	43,742	46,742	49,742	52,742
TOTAL REQUIREMENTS	151,942	149,342	151,342	165,342	170,342	173,342	176,342	179,342	182,342	185,342	188,342	191,342	194,342	197,342

Arch Cape Sanitary District — FY 2026-27 Budget

GENERAL FUND

FY 2023-24 AUDITED	FY 2024-25 AUDITED	FY 2025-26 AMENDED	FY 2025-26 ESTIMATED	DESCRIPTION	FY 2026-27 PROPOSED	\$ CHANGE FROM 25-26 AMENDED	% CHANGE FROM 25-26 AMENDED
RESOURCES							
BEGINNING FUND BALANCE							
187,966	254,181	298,584	292,931	Unrestricted Beginning Balance	260,396	-38,188	-12.8%
63,697	74,730	86,416	86,416	Operating Reserve	77,000	-9,416	-10.9%
6,923	6,923	6,923	6,923	USDA Loan Required Reserve	6,923	0	0.0%
258,586	335,834	391,923	386,270	TOTAL BEGINNING BALANCE	344,319	-47,604	-12.1%
REVENUE							
352,692	351,836	388,468	377,747	User Fees	414,960	26,492	6.8%
26,007	39,519	38,847	25,000	Excess Usage Charges	29,048	-9,799	-25.2%
37,459	35,326	38,702	38,201	Debt Service Surcharges	38,702	0	0.0%
3,750	3,750	3,938	3,938	WD Facilities Use Charges	4,056	118	3.0%
11,447	10,791	10,000	1,373	Interest on Investments	2,050	-7,950	-79.5%
	400		1,200	Meter Install Fee (\$200 each SDC goes to GF)	400	400	-
49	17,929	0	0	Miscellaneous	0	0	-
0	0	50,000	0	Transfer from Local Option Levy Fund	40,000	-10,000	-20.0%
431,404	459,551	529,955	447,459	TOTAL REVENUE	529,216	-739	-0.1%
689,990	795,385	921,878	833,729	TOTAL RESOURCES	873,535	-48,343	-5.2%

REQUIREMENTS							
EXPENDITURES							
MATERIALS & SERVICES							
160,899	161,410	206,084	145,514	Water District IGA Charges	221,271	15,187	7.4%
15,905	19,519	21,425	21,165	Liability & Property Insurance	22,000	575	2.7%
3,190	368	4,077	4,077	Licenses & Permits	4,000	-77	-1.9%
2,998	8,062	4,635	10,000	Dues & Subscriptions	11,000	6,365	137.3%
507	658	1,000	850	Professional Services	500	-500	-50.0%
0	500	500	0	Emergency Sanitation	500	0	0.0%
9,000	18,000	19,000	12,000	Auditing	18,500	-500	-2.6%
3,236	4,716	5,000	1,778	Legal Services	3,000	-2,000	-40.0%

Arch Cape Sanitary District — FY 2026-27 Budget

GENERAL FUND

FY 2023-24 AUDITED	FY 2024-25 AUDITED	FY 2025-26 AMENDED	FY 2025-26 ESTIMATED	DESCRIPTION	FY 2026-27 PROPOSED	\$ CHANGE FROM 25-26 AMENDED	% CHANGE FROM 25-26 AMENDED
1,583	831	750	500	Advertising & Notices	750	0	0.0%
46,866	54,330	63,889	51,758	Utilities	55,000	-8,889	-13.9%
0	3,831	15,000	20,480	Infiltration & Inflow	10,000	-5,000	-33.3%
0	0	0	0	Lone Worker GPS	800	800	-
68,074	91,106	100,838	100,000	Maintenance & Repair	103,200	2,362	2.3%
2,802	7,082	6,300	6,300	Chemicals	6,500	200	3.2%
315,060	370,413	448,498	374,422	TOTAL MATERIALS & SERVICES	457,021	8,523	1.9%
CAPITAL OUTLAY							
0	0	80,000	76,286	Generator / Capital Equipment	0	-80,000	-100.0%
0	0	80,000	76,286	TOTAL CAPITAL OUTLAY	0	-80,000	-100.0%
315,060	370,413	528,498	450,708	TOTAL OPERATING EXPENDITURES	457,021	-71,477	-13.5%
INTERFUND TRANSFERS							
0	0	50,000	0	Transfer to Local Option Levy Fund	40,000	-10,000	-20.0%
0	0	0	0	Transfer to Capital Fund	154,000	154,000	-
0	0	50,000	0	TOTAL INTERFUND TRANSFERS	194,000	144,000	288.0%
DEBT SERVICE							
16,163	16,900	17,672	17,672	OECD — Facility Engineering Loan (Principal)	18,477	805	4.6%
3,156	2,419	1,648	1,648	OECD — Facility Engineering Loan (Interest)	843	-805	-48.8%
13,178	13,499	13,827	13,827	IFA Loan/Grant — Facility Improvement (Principi	14,163	336	2.4%
6,205	5,884	5,555	5,555	IFA Loan/Grant — Facility Improvement (Intere	5,220	-335	-6.0%
38,702	38,702	38,702	38,702	TOTAL DEBT SERVICE	38,702	0	0.0%
353,762	409,115	617,200	489,410	TOTAL GENERAL FUND EXPENDITURES	689,723	72,523	11.8%
CONTINGENCY & UNAPPROPRIATED BALANCE							
0	0	119,625	119,625	Contingency	77,000.0	-42,625	-35.6%
6,923	6,923	6,923	6,923	USDA Loan Required Reserve	6,923.0	0	0.0%
328,911	379,347	178,129	217,771	Unappropriated Ending Fund Balance	99,889.0	-78,240	-43.9%
335,834	386,270	304,677	344,319	TOTAL CONTINGENCY & UNAPP. ENDING BALANCE	183,812	-120,865	-39.7%
689,596	795,385	921,877	833,729	TOTAL REQUIREMENTS	873,535	-48,342	-5.2%

Arch Cape Sanitary District — FY 2026-27 Budget
CAPITAL FUND

FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 AMENDED	FY 2025-26 ESTIMATED	DESCRIPTION	FY 2026-27 PROPOSED	\$ CHANGE FROM 25-26 AMENDED	% CHANGE FROM 25-26 AMENDED
RESOURCES							
BEGINNING FUND BALANCE							
186,232	195,065	152,863	53,896	Systems Development Charges Account	240,137	87,274	57.1%
				Unrestricted Balance	0	0	-
186,232	195,065	152,863	53,896	TOTAL BEGINNING BALANCE	240,137	87,274	57.1%
REVENUE							
				<i>Systems Development Charges Account:</i>			
39,109	30,338	20,293	61,482	Systems Development Charges	20,594	301	1.5%
				<i>Unrestricted:</i>			
0	345,350	0	147,309	Grant Revenue	9,459	9,459	-
8,434	6,261	0	0	Interest on Investments	0	0	-
0	0	0	0	Transfer from General Fund	154,000	154,000	-
47,543	381,949	20,293	208,791	TOTAL REVENUE	184,053	163,760	807.0%
233,775	577,014	173,156	262,687	TOTAL RESOURCES	424,190	251,034	145.0%

REQUIREMENTS							
EXPENDITURES							
CAPITAL OUTLAY							
				<i>Systems Development Charges Projects:</i>			
				SDC - Planning & SDC Update	30,000	30,000	-
0	0	0	0	Subtotal SDC Projects	30,000	30,000	-
				<i>Unrestricted Projects:</i>			
38,710	497,307	0	22,550	Webb Lift Station Upgrade	0	0	-
0	25,811	0	0	SCADA Upgrade	0	0	-
0	0	10,000	0	North Pump Station Rehabilitation	7,000	-3,000	-30.0%
0	0	10,000	0	Asbury Pump Station Rehabilitation	10,000	0	0.0%
				Aerzen blower swap program	20,000	20,000	-
				RAS Pump #1 replacement	10,000	10,000	-
				Anoxic zone clean/slucice Gate	4,000	4,000	-
				WWTP VFD replacements	5,000	5,000	-

Arch Cape Sanitary District — FY 2026-27 Budget

CAPITAL FUND

FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 AMENDED	FY 2025-26 ESTIMATED	DESCRIPTION	FY 2026-27 PROPOSED	\$ CHANGE FROM 25-26 AMENDED	% CHANGE FROM 25-26 AMENDED
				Metric plugs & wiring replacement	1,500	1,500	-
				Generator power boxes (Asbury)	14,000	14,000	-
				Truck (50%)	42,500	42,500	-
38,710	523,118	20,000	22,550	Subtotal Unrestricted Projects	114,000	94,000	470.0%
38,710	523,118	20,000	22,550	TOTAL CAPITAL EXPENDITURES	144,000	124,000	620.0%
38,710	523,118	20,000	22,550	TOTAL EXPENDITURES	144,000	124,000	620.0%

Arch Cape Sanitary District — FY 2026-27 Budget
CAPITAL FUND

FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 AMENDED	FY 2025-26 ESTIMATED	DESCRIPTION	FY 2026-27 PROPOSED	\$ CHANGE FROM 25-26 AMENDED	% CHANGE FROM 25-26 AMENDED
CONTINGENCY & UNAPPROPRIATED BALANCE							
0	0	100,000	100,000	SDC Contingency	100,000	0	0.0%
0	0	0	0	Unrestricted Contingency	30,000	30,000	-
0	0	100,000	100,000	TOTAL CONTINGENCY	130,000	30,000	30.0%
195,065	53,896	53,156	140,137	SDC Unappropriated Ending Balance	130,731	77,575	145.9%
0	0	0	0	Unrestricted Unappropriated Ending Balance	19,459	19,459	-
195,065	53,896	53,156	140,137	TOTAL UNAPPROPRIATED BALANCE	150,190	97,034	182.5%
195,065	53,896	153,156	240,137	TOTAL CONTING & UNAPP. END BALANCE SDC	230,731	77,575	50.7%
0	0	0	0	TOTAL CONTING & UNAPP. END BALANCE UNR	49,459	49,459	-
REQUIREMENTS							
195,065	53,896	153,156	240,137	Subtotal SDC Requirements	260,731	107,575	
38,710	523,118	20,000	22,550	Subtotal Unrestricted Requirements	163,459	143,459	717.3%
233,775	577,014	173,156	262,687	TOTAL REQUIREMENTS	424,190	251,034	145.0%

Arch Cape Sanitary District — FY 2026-27 Budget

G.O. BOND DEBT SERVICE FUND

FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 AMENDED	FY 2025-26 ESTIMATED	DESCRIPTION	FY 2026-27 PROPOSED	\$ CHANGE FROM 25-26 AMENDED	% CHANGE FROM 25-26 AMENDED
RESOURCES							
BEGINNING FUND BALANCE							
5,496	7,342	4,742	4,742	Beginning Fund Balance	20,742	16,000	337.4%
5,496	7,342	4,742	4,742	TOTAL BEGINNING BALANCE	20,742	16,000	337.4%
REVENUE							
146,246	140,000	144,600	144,600	Property Taxes	144,600	0	0.0%
200	2,000	2,000	16,000	Interest on Investments	5,000	3,000	150.0%
146,446	142,000	146,600	160,600	TOTAL REVENUE	149,600	3,000	2.0%
151,942	149,342	151,342	165,342	TOTAL RESOURCES	170,342	19,000	12.6%
REQUIREMENTS							
EXPENDITURES							
DEBT SERVICE							
71,408	77,058	77,058	81,295	USDA Plant Upgrade — Principal	83,538	6,480	8.4%
73,192	67,542	67,542	63,305	USDA Plant Upgrade — Interest	61,062	-6,480	-9.6%
144,600	144,600	144,600	144,600	TOTAL DEBT SERVICE	144,600	0	0.0%
144,600	144,600	144,600	144,600	TOTAL EXPENDITURES	144,600	0	0.0%
CONTINGENCY & UNAPPROPRIATED BALANCE							
				Contingency			
7,342	4,742	6,742	20,742	Unappropriated Ending Fund Balance	25,742	19,000	281.8%
7,342	4,742	6,742	20,742	TOTAL CONTINGENCY & UNAPP. ENDING BALANCE	25,742	19,000	281.8%
151,942	149,342	151,342	165,342	TOTAL REQUIREMENTS	170,342	19,000	12.6%

Arch Cape Sanitary District — FY 2026-27 Budget

LOCAL OPTION LEVY FUND

FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 AMENDED	FY 2025-26 ESTIMATED	DESCRIPTION	FY 2026-27 PROPOSED	\$ CHANGE FROM 25-26 AMENDED	% CHANGE FROM 25-26 AMENDED
RESOURCES							
BEGINNING FUND BALANCE							
0	0	0	0	Beginning Fund Balance	10,000	10,000	-
0	0	0	0	TOTAL BEGINNING BALANCE	10,000	10,000	-
REVENUE							
0	0	125,000	120,000	Local Option Levy Proceeds	125,000	0	0.0%
0	0	50,000		Transfer from General Fund — Cash Flow Loan	40,000	-10,000	-20.0%
0	0	5,000		Interest on Investments	5,000	0	0.0%
0	0	180,000	120,000	TOTAL REVENUE	170,000	-10,000	-5.6%
0	0	180,000	120,000	TOTAL RESOURCES	180,000	0	0.0%
REQUIREMENTS							
EXPENDITURES							
MATERIALS & SERVICES							
0	0	125,000	110,000	Professional Services (Interim District Administr	120,000	-5,000	-4.0%
0	0	125,000	110,000	TOTAL MATERIALS & SERVICES	120,000	-5,000	-4.0%
INTERFUND TRANSFERS							
0	0	50,000		Transfer to General Fund — Cash Flow Loan Re	40,000	-10,000	-20.0%
0	0	50,000	0	TOTAL INTERFUND TRANSFERS	40,000	-10,000	-20.0%
0	0	175,000	110,000	TOTAL EXPENDITURES	160,000	-15,000	-8.6%
CONTINGENCY & UNAPPROPRIATED BALANCE							
0	0	0	0	Contingency	10,000	10,000	-
0	0	5,000	10,000	Unappropriated Ending Fund Balance	10,000	5,000	100.0%
0	0	5,000	10,000	TOTAL CONTINGENCY & UNAPP. ENDING BALANCE	20,000	15,000	300.0%
0	0	180,000	120,000	TOTAL REQUIREMENTS	180,000	0	0.0%