FORM LB-1	NOTICE OF BUDGET HEARING

A public meeting of the Arch Cape Sanitary District will be held on May 21, 2026 at The Fire Hall, 72979 Hwy 101, Arch Cape, OR 97102. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the Arch Cape Domestic Water Supply District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 32065 E Shingle Lane, Arch Cape, OR 97102, between the hours of 8:00 a.m. and 4:30 p.m. or online at www.archcapewater.org. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as preceding year.

Matt Gardner	Director of Operations	mattgardneractuil@gmail.com
Contact Person	Title	Contact Person E-Mail

TOTAL OF ALL FUNDS	Actual Amount 2024-25	Adopted Budget This Year 2025-26	Approved Budget Next Year 2026-27
Beginning Fund Balance/Net Working Capital	503,312	549,528	615,198
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	475,937	557,248	529,269
Federal, State and all Other Grants, Gifts, Allocations and Donations	527,250	0	0
Revenue from Bonds and Other Debt	144,600	269,600	269,600
Interfund Transfers / Internal Service Reimbursements		50,000	251,000
All Other Resources Except Current Year Property Taxes			
Current Year Property Taxes Estimated to be Received			
Total Resources	1,651,099	1,426,376	1,665,067
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	0	0	0
Materials & Services	450,737	643,498	583,021
Capital Outlay	585,000	20,000	161,000
Debt Service	183,302	183,302	183,302
Interfund Transfers	0	50,000	251,000
Contingencies	195,000	334,625	218,000
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	237,059	244,952	268,744
Total Requirements	1,651,099	1,476,376	1,665,067
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program **FTE** for that unit or program			
FTE	0	0	0
Total Requirements	**0**	**0**	**0**
Total FTE	**0**	**0**	**0**
STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount	Rate or Amount
Permanent Rate Levy			
Local Option Levy	0.0000	125,000	120,000
Levy For General Obligation Bonds	150,000	150,000	150,000
#VALUE!			
LONG TERM DEBT	Estimated Debt Outstanding	Estimated Debt Authorized, But	
General Obligation Bonds	1,607,323		
Other Bonds			
Other Borrowings	265,098		
Total	1,872,421		

***** If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

RESOLUTION No. 26-0501 SD

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Arch Cape Sanitary District hereby adopts the budget for fiscal year 2026-2027 in the total amount of $1,665,067* This budget is now on file at 32065 E. Shingle Mill Lane, Arch Cape, Oregon.

RESOLUTION MAKING APPROPRIATIONS

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

General Fund	
Personnel Services	0
Materials & Services	463,021
Capital Outlay	0
Debt Service	38,702
Interfund Transfer	211,000
Contingency	78,000
Unappropriated Fund Balance	82,812
Total……....	**873,535**

Capital Outlay	
Capital Outlay	161,000
Contingency	130,000
Unappropriated Fund Balance	150,190
Total……....	**441,190**

GO-BOND Debt Service Fund	
Debt Service	144,600
Unappropriated Fund Balance	25,742
Total……....	**170,342**

Local Option Levy	
Professional Services	120,000
Interfund Transfer	40,000
Contingency	10,000
Unappropriated Fund Balance	10,000
Total……....	**180,000**

Total APPROPRIATIONS, All Funds	**1,396,323**
Total Unappropriated and Reserve Amounts, All Funds	268,744
TOTAL ADOPTED BUDGET	**1,665,067**

*(*amounts with asterisks must match)*

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2026-2027:

(1) In the amount of **$ 125,000.00 for local option tax; and**

(2) In the amount of **$150,000 for debt service on general obligation bonds;**

RESOLUTION CATEGORIZING THE TAX

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

Subject to the General Government Limitation

Local Option Tax….....$125,000.00

Excluded from Limitation

The above resolution statements were approved and declared adopted on May 21, 2026.

X Casey Short
Casey Short (Jun 22, 2026 09:17:45 PDT)

Signature

150-504-065 (Rev. 11-19-21)

Notice of Property Tax and Certification of Intent to Impose a

Tax, Fee, Assessment or Charge on Property

FORM LB-50

2026-2027

To assessor of Clatsop County

The Arch Cape Sanitary District (District Name) has the responsibility and authority to place the following property tax, fee, charge or assessment ☐

on the tax roll of Clastop (County Name) County. The property tax, fee, charge or assessment is categorized as stated by this form.

Mailing Address of District	City	State	ZIP code	Date
32065 E Shingle Mill Lane	Arch Cape	OR	97102	06/01/2025

Contact Person	Title	Daytime Telephone	Contact Person E-Mail
Matt Gardner	District Manager	503-436-2790	archcapebilling@gmail.

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

PART I: TAXES TO BE IMPOSED

	Subject to General Government Limits
1. Rate per $1,000 **or** Total dollar amount levied (within permanent rate limit) . .	0
	$125,000.00

Excluded from Measure 5 Limits

Dollar Amount of Bond Levy	0
5a. Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001	150,000
5a. 5b. Levy for bonded indebtedness from bonds approved by voters **on or after** October 6, 2001 5b.	150,000
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) 5c.	

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per $1,000	
7. Election date when your **new district** received voter approval for your permanent rate limit	
8. **Estimated** permanent rate limit for newly **merged/consolidated district**	

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	Date voters approved local option	First tax year	Final tax year to be	Tax amount -**or**- rate
Professional Services/Administrative Contractor	November 2024	2025	2027	$125,000.00

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from
1			
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

150-504-050 (Rev. 10-24-23) **(see the back for worksheet for lines 5a, 5b, and 5c)**

File with your assessor no later than JULY 15, unless granted an extension in writing.

FORM LB-20	General Fund			Arch Cape Sanitary District (Name of Municipal Corporation)		
Historical Data				Budget for Next Year 2026-27		
Actual		Amended Budget This Year Year 2025-26	RESOURCES	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2023-24	First Preceding Year 2024-25					
			BEGINNING FUND BALANCE			
187,966	254,181	298,584	Unrestricted Beginning Balance	260,396	260,396	259,396
63,697	74,730	86,416	Operating Reserve	77,000	77,000	78,000
6,923	6,923	6,923	USDA Loan Required Reserve	6,923	6,923	6,923
258,586	**335,834**	**391,923**	**TOTAL BEGINNING BALANCE**	**344,319**	**344,319**	**344,319**
			Revenue			
352,692	351,836	388,468	User Fees	414,960	414,960	414,960
26,007	39,519	38,847	Excess Usage Charges	29,048	29,048	29,048
37,459	35,326	38,702	Debt Service Surcharges	38,702	38,702	38,702
0	0	0	Grant Revenue - Oregon Emergency Mgmt. (Webb)			
3,750	3,750	3,938	WD Facilities Use Charges	4,056	4,056	4,056
	0	0	T.A.G. - Facility Plan Update			
11,447	10,791	10,000	Interest	2,050	2,050	2,050
	400	0	Meter Install	400	400	400
0		50,000	Transfer from Local Option Levy Fund	40,000	40,000	40,000
49	17,929	0	Miscellaneous	0	0	0
431,404	**459,551**	**529,955**	**TOTAL REVENUE**	**529,216**	**529,216**	**529,216**
689,990	**795,385**	**921,878**	**TOTAL RESOURCES**	**873,535**	**873,535**	**873,535**
FORM LB-30			**REQUIREMENTS**			
EXPENDITURES						
			MATERIALS AND SERVICES			
160,899	161,410	206,084	Water Districct IGA Charges	221,271	221,271	221,271
15,905	19,519	21,425	Liability & Property Insurance	22,000	22,000	22,000
3,190	368	4,077	Licenses	4,000	4,000	4,000
2,998	8,062	4,635	Dues / Taxes	11,000	11,000	11,000
507	658	1,000	Professional Services	500	500	6,500
9,000	18,000	19,000	Auditing	18,500	18,500	18,500
3,236	4,716	5,000	Legal Services	3,000	3,000	3,000
1,583	831	750	Notices	750	750	750
46,866	54,330	63,889	Utilities	55,000	55,000	55,000
0	3,831	15,000	Inflow & Infiltration	10,000	10,000	10,000
			Lone Worker GPS	800	800	800
0	500	500	Emergency Sanitation	500	500	500
68,074	91,106	100,838	Maintenance	103,200	103,200	103,200
2,802	7,082	6,300	Chemicals	6,500	6,500	6,500
315,060	370,413	448,498	**TOTAL MATERIALS & SERVICES**	457,021	457,021	**463,021**
			CAPITAL OUTLAY			

0	0	80,000	Generator	0	0	0
0	**0**	**80,000**	**TOTAL CAPITAL OUTLAY**	**0**	**0**	**0**
315,060	**370,413**	**528,498**	**TOTAL OPERATING EXPENDITURES**	**457,021**	**457,021**	**463,021**
			INTERFUND TRANSFERS			
0	0	50000	Transfer to L.O. Levy Fund - Cash Flow Loan	40000	40000	40000
0	0		Transfer to Capital Fund	154000	154000	171000
0	**0**	**50,000**	**TOTAL INTERFUND TRANSFERS**	**194,000**	**194,000**	**211,000**
			DEBT SERVICE			
13,178	13,499	13,827	**IFA Water Plant Upgrade - Principal**	14,163	14,163	14,163
6,205	5,884	5555	**IFA Water Plant Upgrade - Interest**	5,220	5,220	5,220
16,163	16,900	17,672	**OECD Facility Loan - Principal**	18,477	18,477	18,477
3,156	2,419	1648	**OECD Facility Loan - Interest**	843	843	843
38,702	**38,702**	**38,702**	**TOTAL DEBT SERVICE**	**38,702**	**38,702**	**38,702**
353,761	**409,115**	**617,200**	**TOTAL GENERAL FUND EXPENDITURES**	**689,723**	**689,723**	**712,723**
			CONTINGENCY & ENDING BALANCE			
0		119,625	Contingency	77,000	77,000	78,000
6,923	6,923	6,923	USDA Loan Required Reserve	6,923	6,923	6,923
328,911	379,347	178,129	Unappropriated Balance	99,889	99,889	75,889
335,834	**386,270**	**304,677**	**TOTAL CONTINGENCY & UNAPP BAL (ENDING)**	**183,812**	**183,812**	**160,812**
689,596	**795,385**	**921,877**	**TOTAL REQUIREMENTS**	**873,535**	**873,535**	**873,535**

FORM LB-20	Capital Fund			Arch Cape Sanitary District (Name of Municipal Corporation)		
Historical Data				Budget for Next Year 2026-27		
Actual		Amended Budget This Year Year 2025-26	RESOURCES	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2023-24	First Preceding Year 2024-25					
			BEGINNING FUND BALANCE			
186,232	195,065	152,863	System Development Charges Account	240,137	240,137	240,137
		0	Undesignated Balance			
186,232	**195,065**	**152,863**	**TOTAL BEGINNING BALANCE**	**240,137**	**240,137**	**240,137**
			Revenue			
			Systems Development Charges Account:			
39,109	30,338	20,293	Systems Development Charges	20,594	20,594	20,594
			Unrestricted			
0	345,350		Grant Revenue	9,459	9,459	9,459
8,434	6,261	0	Interest			
		0	Transfer from General Fund	157,000	171,000	171,000
47,543	**381,949**	**20,293**	**TOTAL REVENUE**	**187,053**	**201,053**	**201,053**
233,775	**577,014**	**173,156**	**TOTAL RESOURCES**	**427,190**	**441,190**	**441,190**
FORM LB-30	**REQUIREMENTS**					
EXPENDITURES						
			CAPITAL OUTLAY			
			Systems Development Charges Project:			
			SDC - Planning & SDC Update	30,000	30,000	30,000
0	**0**	**0**	**Subtotal SDC Projects**	**30,000**	**30,000**	**30,000**
			Unrestricted Projects			
38,710	497,307	0	Webb Lift Station Upgrade			
	25,811		SCADA Upgrade			
		10,000	North Pump Station Rehabilitation	10,000	7,000	7,000
		10,000	Asbury Pump Station Rehabilitation	10,000	10,000	10,000
		0	Aerzen Blower Swap Program	20,000	20,000	20,000
		0	RAS Pump #1 Replacement	10,000	10,000	10,000
		0	Anoxic Zone Clean/Sluice Gate	4,000	4,000	4,000
		0	WWTP VFD Replacements	5,000	5,000	5,000
		0	Metric Plugs & Wiring Replacement	1,500	1,500	1,500
			Mini Excavator	0	17,000	17,000
		0	Generator Power Boxes (Asbury)	14,000	14,000	14,000
		0	Truck (50%)	42,500	42,500	42,500
38,710	**523,118**	**20,000**	**Subtotal Unrestricted Projects**	**117,000**	**131,000**	**131,000**
38,710	**523,118**	**20,000**	**TOTAL CAPITAL OUTLAY**	**147,000**	**161,000**	**161,000**

38,710	**523,118**	**20,000**	**TOTAL OPERATING EXPENDITURES**	**147,000**	**161,000**	**161,000**
			INTERFUND TRANSFERS			
0	0	0	Transfer to Capital Fund	0	0	0
0	**0**	**0**	**TOTAL INTERFUND TRANSFERS**	0	0	**0**
38,710	**523,118**	**20,000**	**TOTAL GENERAL FUND EXPENDITURES**	**147,000**	**161,000**	**161,000**
			CONTINGENCY & ENDING BALANCE			
0	**0**	100,000	SDC Contingency	100,000	100,000	100,000
0		0	Unrestricted Contingency	30,000	30,000	30,000
0	**0**	**100,000**	**TOTAL CONTINGENCY**	**130,000**	**130,000**	**130,000**
195,065	53,896	53,156	SDC Unappropriated Balance	130,731	130,731	130,731
0	0	0	Unrestricted Unappropriated Balance	19,459	19,459	19,459
195,065	**53,896**	**53,156**	**TOTAL UNAPPROPRIATED BALANCE**	**150,190**	**150,190**	**150,190**
			TOTAL CONTINGENCY & UNAPP BAL (UNREST)	**49,459**	**49,459**	**49,459**
195,065	**53,896**	**153,156**	**TOTAL CONTINGENCY & UNAPP BAL (ENDING)**			
195,065	**53,896**	**153,156**	**SUBTOTAL SDC REQUIREMENTS**	**230,731**	**230,731**	**230,731**
38,710	**523,118**	**20,000**	**SUBTOTAL UNRESTRICTED REQUIREMENTS**	**49,459**	**49,459**	**49,459**
233,775	**577,014**	**173,156**	**TOTAL REQUIREMENTS**	**427,190**	**441,190**	**441,190**

FORM LB-20	General Obligation Bond Debt Service Fund			Arch Cape Sanitary District (Name of Municipal Corporation)		
Historical Data				Budget for Next Year 2026-27		
Actual		Amended Budget This Year Year 2025-26	RESOURCES	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2023-24	First Preceding Year 2024-25					
			BEGINNING FUND BALANCE			
5,496	7,342	4,742	Beginning Fund Balance	20,742	20,742	20,742
5,496	**7,342**	**4,742**	**TOTAL BEGINNING BALANCE**	**20,742**	**20,742**	**20,742**
			Revenue			
146,246	140,000	144,600	Property Taxes	144,600	144,600	144,600
200	2,000	2,000	Interest	5,000	5,000	5,000
146,446	**142,000**	**146,600**	**TOTAL REVENUE**	**149,600**	**149,600**	**149,600**
151,942	**149,342**	**151,342**	**TOTAL RESOURCES**	**170,342**	**170,342**	**170,342**
FORM LB-30	**REQUIREMENTS**					
EXPENDITURES						
			DEBT SERVICE			
71,408	77,058	77,058	USDA Plant Upgrade - Principal	83,538	83,538	83,538
73,192	67,542	67,542	USDA Plant Upgrade - Interest	61,062	61,062	61,062
144,600	**144,600**	**144,600**	**TOTAL CAPITAL OUTLAY**	**144,600**	**144,600**	**144,600**
144,600	**144,600**	**144,600**	**TOTAL OPERATING EXPENDITURES**	**144,600**	**144,600**	**144,600**
			CONTINGENCY & ENDING BALANCE			
0		0	Contingency	-		
7,342	4,742	6,742	Unappropriated Balance	25,742	25,742	25,742
7,342	**4,742**	**6,742**	**TOTAL CONTINGENCY & UNAPP BAL (ENDING)**	**25,742**	**25,742**	**25,742**
151,942	**149,342**	**151,342**	**TOTAL REQUIREMENTS**	**170,342**	**170,342**	**170,342**

FORM LB-20	Local option LEVY Fund			Arch Cape Sanitary District (Name of Municipal Corporation)		
Historical Data				Budget for Next Year 2026-27		
Actual		Amended Budget This Year Year 2025-26	RESOURCES	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2023-24	First Preceding Year 2024-25					
			BEGINNING FUND BALANCE			
		0	Undesignated Balance	10,000	10,000	10,000
0	**0**	**0**	**TOTAL BEGINNING BALANCE**	**10,000**	**10,000**	**10,000**
			REVENUE			
0		125,000	Local Option Levy Proceeds	125,000	125,000	125,000
		50,000	Transfer from General Fund - Cash Flow Loan	40,000	40,000	40,000
		5,000	Interest	5,000	5,000	5,000
0	**0**	**180,000**	**TOTAL REVENUE**	**170,000**	**170,000**	**170,000**
0	**0**	**180,000**	**TOTAL RESOURCES**	**180,000**	**180,000**	**180,000**
FORM LB-30	**REQUIREMENTS**					
EXPENDITURES						
			MATERIALS & SERVICES			
0		125,000	Professional Services	120,000	120,000	120,000
0	**0**	**125,000**	**TOTAL MATERIALS & SERVICESUTLAY**	**120,000**	**120,000**	**120,000**
			INTERFUND TRANSFERS			
0	0	50,000	Transfer to General Fund - Cash Flow Loan Repayment	40000	40000	40000
0	**0**	**50,000**	**TOTAL INTERFUND TRANSFERS**	40,000	40,000	**40,000**
0	**0**	**175,000**	**TOTAL EXPENDITURES**	**160,000**	**160,000**	**160,000**
			CONTINGENCY & ENDING BALANCE			
		0	Contingency	10,000	10,000	10,000
		5,000	Unappropriated Balance	10,000	10,000	10,000
0	**0**	**5,000**	**TOTAL CONTINGENCY & UNAPP BAL (ENDING)**	**20,000**	**20,000**	**20,000**
0	**0**	**180,000**	**TOTAL REQUIREMENTS**	**180,000**	**180,000**	**180,000**