

FORM LB-1	NOTICE OF BUDGET HEARING
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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
Contact Person

Director of Operations
Title

mattgardneractuil@gmail.com
Contact Person E-Mail

	Actual Amount 2024-25	Adopted Budget This Year 2025-26	Approved Budget Next Year 2026-27
TOTAL OF ALL FUNDS			
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		GO-BOND Debt Service Fund	
Personnel Services	0	Debt Service	144,600
Materials & Services	463,021	Unappropriated Fund Balance	25,742
Capital Outlay	0	Total.....	170,342
Debt Service	38,702		
Interfund Transfer	211,000	Local Option Levy	
Contingency	78,000	Professional Services	120,000
Unappropriated Fund Balance	82,812	Interfund Transfer	40,000
Total.....	873,535	Contingency	10,000
		Unappropriated Fund Balance	10,000
Capital Outlay		Total.....	180,000
Capital Outlay	161,000	Total APPROPRIATIONS, All Funds	1,396,323
Contingency	130,000	Total Unappropriated and Reserve Amounts, All Funds	268,744
Unappropriated Fund Balance	150,190	TOTAL ADOPTED BUDGET . . .	1,665,067
Total.....	441,190		(*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 09:16:49 PDT)

Casey Short, Vice-Chair

**Notice of Property Tax and Certification of Intent to Impose a
Tax, Fee, Assessment or Charge on Property**

2026-2027

The Arch Cape Sanitary District District Name
 on the tax roll of Clatsop County Name
32065 E Shingle Mill Lane Mailing Address of District
Arch Cape City
OR State
97102 ZIP code
06/01/2025 Date

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

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	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
\$125,000.00	
	0
	150,000
	150,000

5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 5a. 5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001 5b.
 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 (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		Amended Budget This Year Year 2025-26	RESOURCES	Budget for Next Year 2026-27			
Actual				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	
REQUIREMENTS							
FORM LB-30							
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				RESOURCES	Budget for Next Year 2026-27		
Actual		Amended			Proposed By	Approved By	Adopted By
Second Preceding Year 2023-24	First Preceding Year 2024-25	Budget This Year Year 2025-26	Budget Officer		Budget Committee	Governing Body	
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							
			<i>Systems Development Charges Account:</i>				
39,109	30,338	20,293	Systems Development Charges	20,594	20,594	20,594	
			<i>Unrestricted</i>				
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				
			<i>Systems Development Charges Project:</i>				
			SDC - Planning & SDC Update	30,000	30,000	30,000	
0	0	0	Subtotal SDC Projects	30,000	30,000	30,000	
			<i>Unrestricted Projects</i>				
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	RESOURCES	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2023-24	First Preceding Year 2024-25	Budget This Year Year 2025-26					
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					
Second Preceding Year 2023-24	First Preceding Year 2024-25	Budget This Year Year 2025-26	RESOURCES		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
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 & SERVICES OUTLAY		120,000	120,000	120,000
INTERFUND TRANSFERS							
0	0	50,000	Transfer to General Fund - Cash Flow Loan Repayment		40,000	40,000	40,000
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


Arch Cape Sanitary District LB-1 Budget 2026

Final Audit Report

2026-06-22

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