



SANITARY DISTRICT BOARD DRAFT AGENDA

Thursday, May 16, 2024 7:15 PM (after Water Board Meeting)
In-Person at the Firehouse and Zoom

<https://us02web.zoom.us/j/87369759588?pwd=RFFDRjlzdFgrZFZOaFlxNlZxSndwQT09>

1. Call to Order
2. Executive Session – To consider information or records that are exempt
 - i. by law from public inspection ORS 192.660(2)(f)
3. Public Comments Casey
4. Agenda Approval (Action – Motion to Approve) Casey
5. Approve April Minutes (Action – Motion to Approve) - pg 2 Casey
6. F&A Reporting
 - a. April Budget vs. Actual Report pg 3-5 Teri
 - b. April Payment of Accounts pg 6 Teri
 - c. Treasurer’s Report Darr
7. Resolution 24-0501 SD, Amending the 2023-24 Budget – PUBLIC HEARING pg 7-8 Casey
 - i. (Action – Motion to Approve)
8. Resolution 24-0502 SD, Adopting the Sanitary District FY 2024-25 Budget and pg 9-14 Casey
 - i. Appropriations Schedule and Levying an ad valorem Property Tax Casey
 - ii. PUBLIC HEARING (Action – Motion to Approve) Casey
9. Accept Long Range Financial Plan (Action – Motion to Accept) pg 15-19
10. Resolution 24-0503 SD, Superseding Resolution 23-02 SD Establishing Base pg 20
 - i. Rate Charges, Excess Usage Charges, and Debt Surcharges for the
 - ii. Arch Cape Sanitary District – PUBLIC HEARING (Action – Motion to Approve)
11. Resolution 24-0504 SD, Revising System Development Charges pg 21 Casey
 - i. (SDC) / Equivalent Dwelling Unit (EDU) Fees for the Arch Cape
 - ii. Sanitary District – PUBLIC HEARING (Action – Motion to Approve)
12. Reports
 - a. Staff Report
 - b. Board Members’ Comments
13. Audit Update Tom
14. Upcoming Meetings
 - a. June Agenda Items Casey
15. Public Comments
16. Adjourn

**ARCH CAPE SANITARY DISTRICT
BOARD OF COMMISONERS MEETING
Thursday, April 18, 2024; 7:30 pm**

Pursuant to notice posted, the regular monthly Board Meeting for the Arch Cape Domestic Water Board was held via Zoom.

In attendance: Sanitary District: Casey Short, Chair, Darr Tindall, Thomas Mattia, Mark Engberg. Absent: Steve Hill. Staff: Matt Gardner, Teri Fladstol.

Call to Order: 6:15 pm by Casey Short

Public Comments: None

Agenda Approval: Motion by Darr Tindall to approve the Agenda as presented, Second by Mark Engberg, motion carried.

March Minutes: Motion by Darr Tindall to accept the minutes as presented, Second by Mark Engberg, motion carried.

Financial and Administrative Reporting: Accepted
Treasurer Report – Darr Tindall reported that she has reconciled accounts.

Audit status: Tom Mattia/Teri is continuing to upload documents as requested; will have an update for the May meeting.

Motion made by Darr Tindall to adopt Resolution 2024-0418, Local Contracting Rules. Second by Mark Engberg, motion carried.

Review of Bids and Authorization of Webb Avenue, Generator Purchase per discussions with the engineer as presented in the packet. Motion by Thomas Mattia to authorize Matt Gardner, District Manager to execute the contract with CAT; second by Mark Engberg, motion carried.

Staff Report by Matt Gardner, District Manager – update to affluent to irrigation site starting on May 1st. Report of staff status and workflow moving forward.

Board Members Comments and Reports:

Darr Tindall: Glad to have Cannon Beach IGA in place to have help as needed.

Thomas Mattia: Logging update? Not needed until we need to replace membranes, but we are able to do it at any point we want to do the work.

Casey Short: Water Board would like to retain our Attorney. She can represent both districts unless there is a conflict that involves both Districts in which she would have to recuse herself. To date, nothing has been a problem to date. Board is okay with that.

Mark Engberg: None

Public Comment: None

May Action Items: Budget Meeting at 5:00 pm on May 9th; May 1st is the Personnel Committee Meeting. There are forms that will be provided to have the Board members do a review; Chairs will meet with Matt directly and focus on goals, etc. Matt's Anniversary date is April so any merit increase, etc. will be retroactive to that date.

The budget recommendations will come to the Board Meeting on May 16th and we will be making appropriations, rate increases, and moving forward with the process of resolutions, notices and publication as required by Department of Revenue.

Motion made by Darr Tindall to adjourn, second by Tom Mattia, meeting adjourned at 6:35 pm.

Respectfully submitted,

Attest:

Teri Fladstol, Secretary

Teri Fladstol, Secretary

Casey Short, Chair

ARCH CAPE SANITARY DISTRICT - BUDGET VS ACTUAL GENERAL FUND
FISCAL YEAR July 1, 23 to June 30, 24

RESOURCES							
	Budget	1st Qtr	2nd Qtr	3rd Qtr	Apr-24	Spent	% Left
Beginning Balance	\$ 190,752	\$190,752	\$190,752	\$ 190,752	\$190,752	\$190,752	
REVENUE							
Base Rate Meter Sales	\$ 354,000	\$ 95,365	\$ 74,589	\$ 83,192	\$ 29,073	282,219	20%
Overage/Excess Usage	\$ 17,700	\$ 6,217	\$ 18,219	\$ 1,355	\$ 34	25,825	-46%
Debt Service	\$ 38,232	\$ 9,965	\$ 8,847	\$ 3,729	\$ 2,982	25,523	33%
WD Facilities Use Charge	\$ 3,750			\$ 3,750		3,750	
Miscellaneous Income	\$ -			\$ 49	\$ 49	98	
LGIP - Interest	\$ -	\$ 3,233	\$ 5,653	\$ 1,900	\$ 1,663	12,449	
TOTAL REVENUE	\$ 413,682	\$114,781	\$107,307	\$ 93,975	\$ 33,801	\$349,864	
TOTAL RESOURCES	\$ 604,434	\$305,533	\$298,059	\$ 284,727	\$224,553	\$540,616	11%
REQUIREMENTS							
EXPENDITURES							
MATERIALS & SERVICES							
Inter-Govern Agreement (IGA)	\$ 157,500	\$ 17,996	\$ 41,923	\$ 29,432	\$ 55,047	144,397	8%
TOTAL IGA	\$ 157,500	\$ 17,996	\$ 41,923	\$ 29,432	\$ 55,047	\$144,397	
	Budget	1st Qtr	2nd Qtr	3rd Qtr	Apr-24	Spent	% Left
Liability & Property Insurance	\$ 16,100			\$ 15,905		15,905	1%
Licenses	\$ 3,500			\$ 3,190	\$ 208	3,398	3%
Dues & Taxes	\$ 1,200	\$ 59	\$ 5,879	\$ (3,165)		2,773	-131%
Professional Services	\$ 5,000	\$ 18,755	\$ 10,695	\$ (28,943)		507	90%
Auditing Service	\$ 10,000			\$ 9,000		9,000	10%
Legal Services	\$ 5,000		\$ 203	\$ 849	\$ 1,092	2,144	57%
Notices	\$ 700		\$ 5	\$ (5)	\$ 336	336	52%
Utilities	\$ 46,000	\$ 9,107	\$ 10,826	\$ 13,287	\$ 4,993	38,213	17%
Emergency Sanitation	\$ 500			\$ -		-	100%
Maintenance	\$ 115,489	\$ 11,758	\$ 13,752	\$ 21,221	\$ 8,897	55,628	52%
Chemicals	\$ 7,000			\$ 2,801		2,801	60%
TOTAL MATERIALS & SERVICES	\$ 210,489	\$ 39,680	\$ 41,359	\$ 34,140	\$ 15,526	\$130,705	38%

	Budget	1st Qtr	2nd Qtr	3rd Qtr	Apr-24	Spent	% Left
DEBT SERVICE & SURCHARGES							
Debt Serv-IFA Plant Upgrade [P]	\$ 16,163		\$ 16,163			16,163	0%
Debt Serv-IFA Plant Upgrade [I]	\$ 3,156		\$ 3,156			3,156	0%
Debt Serv-IFA Y13002 Plant Upgrade [P]	\$ 13,179		\$ 13,179			13,179	0%
Debt Serv-IFA Y13002 Plant Upgrade [I]	\$ 6,205		\$ 6,205			6,205	0%
TOTAL DEBT SERVICE	\$ 38,702	\$ -	\$ 38,702	\$ -	\$ -	38,702	0%
TOTAL EXPENDITURES	\$ 406,691	\$ 57,675	\$ 121,984	\$ 63,572	\$ 70,573	\$ 313,805	77%
CONTINGENCY & UNAPPROPRIATED BALANCE							
Contingency	\$ 54,735						
Unappropriated Balance	\$ 143,008						
TOTAL CONTINGENCY & UNAPPROPRIATED BALANCE	\$ 197,743	\$ -	\$ -	\$ -	\$ -		
TOTAL REQUIREMENTS:	\$604,434	\$57,675	\$121,984	\$63,572	\$70,573		

CAPITAL FUND							
	Budget	1st Qtr	2nd Qtr	3rd Qtr	Apr-24	Spent	% Left
RESOURCES							
Beginning Balance	\$191,275	\$191,275	\$191,275	\$191,275	\$191,275	\$191,275	100%
REVENUE							
SDC Revenue	\$19,698	\$19,411		\$0		\$19,411	1%
TOTAL REVENUE	\$19,698	\$19,411	\$0	\$0	\$0	\$19,411	
TOTAL RESOURCES	\$210,973	\$210,686	\$191,275	\$191,275	\$191,275	\$210,686	0%

REQUIREMENTS							
	Budget	1st Qtr	2nd Qtr	3rd Qtr	Apr-24	Spent	% Left
EXPENDITURES							
Webb Lift Station	\$55,000			31,000		\$31,000	44%
TOTAL EXPENDITURES	\$55,000	0	0	31,000	0	\$31,000	

CONTINGENCY & UNAPPROPRIATED BALANCE							
Contingency	\$155,973						
Unappropriated Balance							

TOTAL CONTINGENCY & UNAPPROPRIATED BALANCE	\$ 155,973						
TOTAL REQUIREMENTS:	\$210,973	\$0	\$0	\$62,000	\$0		

GO BOND DEBT							
	Budget	1st Qtr	2nd Qtr	3rd Qtr	Apr-24	Spent	% Left
RESOURCES							
Beginning Balance	\$15,426					15,426	
REVENUE							
Tax Turnover - SD GO Bond	\$144,600		130,392		851	131,244	9%
LGIP - Interest	\$0	3,860				3,860	
TOTAL REVENUE	\$ 144,600	\$ 3,860	\$ 130,392	\$ -	\$ 851	\$ 135,104	7%
TOTAL RESOURCES	\$160,026	\$3,860	\$130,392	\$0	\$851	\$150,530	
REQUIREMENTS							
EXPENDITURES							
DEBT SERVICE & SURCHARGES							
Debt Serv-USDA Loan#92/02 [P]	\$ 121,464			\$ 121,464		121,464	
Debt Serv-USDA Loan #92/02 [I]	\$ 23,136			\$ 23,136		23,136	
TOTAL DEBT SERVICE	\$ 144,600	\$ -	\$ -	\$ 144,600	\$ -	\$144,600	0%
TOTAL EXPENDITURES	\$ 144,600	\$ -	\$ -	\$ 144,600	\$ -	\$144,600	0%
CONTINGENCY & UNAPPROPRIATED BALANCE							
Contingency	\$15,426						
Unappropriated Balance							
TOTAL CONTINGENCY & UNAPPROPRIATED BALANCE	\$ 15,426	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL REQUIREMENTS:	\$160,026	\$0	\$0	\$144,600	\$0	\$144,600	

Type	Num	Date	Name	Account	Original Am
Check	EFT	4/1/2024	Safeway	Lab Tests & Supplies	-38.48
Check	9145	4/2/2024	Spectrum Business	01-6110 · Utilities	-259.96
Check	9173	4/4/2024	Arch Cape Water District	01-5999 · Inter-Govern Agreement (IGA)	-21988.4
Check	9174	4/4/2024	Keith Keranen Excavating	01-6200 · Maintenance	-810
Check	9175	4/4/2024	IDEXX Distribution	Lab Tests & Supplies	-225.35
Check	9176	4/4/2024	Eds Septic	BioSolids	-2625
Check	9177	4/4/2024	North Central Lab	Lab Tests & Supplies	-149.65
Check	9178	4/4/2024	Pacific Power	01-6110 · Utilities	-90.82
Check	EFT	4/10/2024	Amazon	01-6200 · Maintenance	-14.99
Check	9179	4/10/2024	Recology Western Oregon	01-6110 · Utilities	-58.57
Check	9180	4/10/2024	Pacific Power	01-6110 · Utilities	-4243.66
Check	9181	4/10/2024	Oregon Secretary of State	01-6105 · Dues & Taxes	-200
Check	EFT	4/17/2024	Ace Hardware - Seaside	01-6200 · Maintenance	-158.96
Check	EFT	4/22/2024	Google	01-6200 · Maintenance	-1.99
Check	EFT	4/22/2024	Microsoft	01-6105 · Dues & Taxes	-8.25
Check		4/30/2024	1st Security	01-6200 · Maintenance	-10
Check	9146	4/30/2024	Spectrum Business	01-6110 · Utilities	-259.96
Check	9182	4/30/2024	Cannon Beach Electric	Building R&M	-4115.75
Check	9183	4/30/2024	Bridge Tower Media	01-6109 · Notices	-336.38
Check	9184	4/30/2024	A Affordable Carpet Cleaning Services	01-6200 · Maintenance	-556.5
Check	9185	4/30/2024	Eileen Eakins NW Local Government Legal A	01-6108 · Legal Services	-1092
Check	9186	4/30/2024	Pacific Power	01-6110 · Utilities	-340.37
Check	9189	4/30/2024	Arch Cape Water District	01-5999 · Inter-Govern Agreement (IGA)	-33058.3

**ARCH CAPE SANITARY DISTRICT
RESOLUTION 24-0501 SD, AMENDING THE 2023-24 BUDGET**

WHEREAS, The FY 2023-24 Arch Cape Sanitary District budget includes a General Fund appropriation for Materials & Services of \$364,900; and

WHEREAS, Current projections of spending by year-end total \$360,250: and

WHEREAS, A small variance in the spending estimate could produce an over-expenditure of the appropriation, which is a violation of Local Budget Law; and

WHEREAS, General Fund Contingency is budgeted at \$54,735, providing sufficient funds to cover an over-expenditure; NOW THEREFORE,

BE IT RESOLVED by the Arch Cape Sanitary District Board of Directors that \$25,000 of General Fund Contingency be transferred to Materials & Services as detailed in Attachment A.

ADOPTED this 18th day of May, 2024

BY:

ATTEST:

Casey Short, Board President

Teri Fladstol, District Secretary

ATTACHMENT A

FY 2023-24 GENERAL FUND APPROPRIATION**ADOPTED BUDGET**

<u>Materials & Services</u>		
Miscellaneous	\$	0
All Other M&S	\$	<u>364,900</u>
Total Materials & Services	\$	364,900
Debt Service	\$	<u>38,702</u>
<u>Total Appropriation</u>		<u>\$ 403,602</u>
Budgeted Contingency	\$	54,735
Unappropriated Balance	\$	143,008
<u>BUDGET TOTAL</u>		<u>\$ 601,345</u>

AMENDED BUDGET

<u>Materials & Services</u>		
Miscellaneous	\$	25,000
All Other M&S	\$	<u>364,900</u>
Total Materials & Services	\$	389,900
Debt Service	\$	<u>38,702</u>
<u>Total Appropriation</u>		<u>\$ 428,602</u>
Contingency	\$	29,735
Unappropriated Balance	\$	143,008
<u>BUDGET TOTAL</u>		<u>\$ 601,345</u>

ARCH CAPE SANITARY DISTRICT RESOLUTION 24-0502
RESOLUTION ADOPTING A BUDGET AND APPROPRIATIONS SCHEDULE FOR
FISCAL YEAR 2024-25 AND LEVYING AN AD VALOREM TAX

WHEREAS, Local Budget Law (ORS 294.305 to 294.565) requires board adoption of a budget for the coming fiscal year no later than July 1; and

WHEREAS, The Arch Cape Sanitary District’s Budget Committee has reviewed the 2024-25 Proposed Budget and approved that budget with revisions; and

WHEREAS, The Budget Committee has specified an ad valorem tax amount for the General Obligation Bond Debt Service Fund; NOW THEREFORE,

BE IT RESOLVED that the Arch Cape Sanitary District Board of Directors adopts the FY 2024-25 budget in the total amount of \$1,420,848, as shown in Attachment 1; and

BE IT FURTHER RESOLVED that the board adopts the FY 2024-25 Appropriations Schedule as shown in Attachment 2; and

BE IT FURTHER RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the District for the tax year 2024-2025 as shown in Attachment 2; AND that the taxes imposed are hereby categorized for purposes of Article XI section 11b as: General Obligation Bond Debt Service \$150,000.

ADOPTED this 16th day of May, 2024

BY:

ATTEST:

Casey Short, Board President

Teri Fladstol, District Secretary

ATTACHMENT 1

ARCH CAPE SANITARY DISTRICT FISCAL YEAR 2024-25 ADOPTED BUDGET GENERAL FUND

FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 AMENDED	FY 2023-24 ESTIMATED		FY 2024-25 ADOPTED
RESOURCES					
BEGINNING FUND BALANCE					
163,740	111,970	117,043	181,885	Unrestricted Beginning Balance	209,677
	63,697	63,697	63,697	Operating Reserve	75,123
	6,923	6,923	6,923	USDA Loan Required Reserve	6,923
163,740	182,590	187,663	252,505	TOTAL BEGINNING BALANCE	291,723
REVENUE					
311,376	323,392	354,000	356,348	User Fees	374,126
16,155	19,292	17,700	30,699	Excess Usage Charges	37,413
51,184	31,447	38,232	38,486	Debt Service Surcharges	38,556
0	0	0	0	Grant Revenue - Oregon Emergency Mgmt. (Webb)	0
3,375	3,750	3,750	3,750	WD Facilities Use Charges	3,750
12,600	7,400	0	0	T.A.G. - Facility Plan Update	0
1,315	10	0	8,886	Interest	2,000
2,606	0	0	0	Miscellaneous	0
398,611	385,290	413,682	438,169	TOTAL REVENUE	455,845
562,351	567,880	601,345	690,674	TOTAL RESOURCES	747,567
REQUIREMENTS					
EXPENDITURES					
				MATERIALS & SERVICES	
150,221	109,593	157,500	163,339	Water District IGA Charges	195,937
8,766	15,020	16,100	15,905	Liability & Property Insurance	18,500
3,109	0	3,500	3,190	Licenses	3,600
50	0	25,000	0	Miscellaneous	0
94,921	72,898	110,400	110,400	Maintenance	150,000
0	0	2,000	2,000	Inflow & Infiltration	2,000
7,555	11,019	7,000	2,801	Chemicals	7,000
1,381	4,841	1,200	2,765	Dues / Taxes	3,000

**ARCH CAPE SANITARY DISTRICT
FISCAL YEAR 2024-25 ADOPTED BUDGET
GENERAL FUND**

14,959	5,865	5,000	1,000	Professional Services	5,000
0	0	500	500	Emergency Sanitation	500
9,000	0	10,000	9,000	Auditing	10,000
0	0	5,000	3,000	Legal Services	5,000
315	316	700	350	Notices	700
36,070	41,930	46,000	46,000	Utilities	49,500
326,347	261,482	389,900	360,250	TOTAL MATERIALS & SERVICES	450,737
				CAPITAL OUTLAY	
0	7,400	0	0	T.A.G. - Facility Plan Update	0
0	7,400	0	0	TOTAL CAPITAL OUTLAY	0
326,347	268,882	389,900	360,250	TOTAL OPERATING EXPENDITURES	450,737
				INTERFUND TRANSFERS	
0	0	0	0	Transfer to Capital Fund - Webb Lift Station	0
0	0	0	0	TOTAL INTERFUND TRANSFERS	0
				DEBT SERVICE	
14,712	7,791	0		QDEQ - Irrigation Site Loan - Matured 2022	0
14,784	15,458	16,163	16,163	OECD - Facility Engineering Loan (Principal)	16,900
4,535	3,861	3,156	3,156	OECD - Facility Engineering Loan (Interest)	2,419
12,561	12,866	13,179	13,179	IFA Loan/Grant - Facility Improvement (Principal)	13,499
6,822	6,517	6,205	6,205	IFA Loan/Grant - Facility Improvement (Interest)	5,885
53,414	46,493	38,702	38,702	TOTAL DEBT SERVICE	38,702
379,761	315,375	428,602	398,952	TOTAL GENERAL FUND EXPENDITURES	489,439
CONTINGENCY & ENDING BALANCE					
0	0	29,735	0	Contingency	100,000
6,923	6,923		6,923	USDA Loan Required Reserve	6,923
175,667	245,582	143,008	284,800	Unappropriated Balance	151,205
182,590	252,505	172,743	291,723	TOTAL CONTINGENCY & UNAPP BAL (ENDING)	258,128
562,351	567,880	601,345	690,674	TOTAL REQUIREMENTS	747,567

**ARCH CAPE SANITARY DISTRICT
FISCAL YEAR 2024-25 PROPOSED BUDGET
CAPITAL FUND**

FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 AMENDED	FY 2023-24 ESTIMATED		FY 2024-25 PROPOSED
RESOURCES					
107,587	133,901	191,275	191,273	Beginning Balance	200,382
107,587	133,901	191,275	191,273	TOTAL BEGINNING BALANCE	200,382
REVENUE					
26,316	57,372	19,698	39,109	Systems Development Charges	20,092
0	0	0	0	Grant Revenue	297,000
26,316	57,372	19,698	39,109	TOTAL REVENUE	317,092
133,903	191,273	210,973	230,382	TOTAL RESOURCES	517,474
REQUIREMENTS					
EXPENDITURES					
CAPITAL OUTLAY					
2	0	55,000	30,000	Webb Lift Station	347,000
2	0	55,000	30,000	Total Capital Outlay	347,000
2	0	55,000	30,000	TOTAL EXPENDITURES	347,000
CONTINGENCY & UNAPPROPRIATED BALANCE					
0	0	155,973	0	Contingency	150,000
0	0	155,973	0	Total Contingency	150,000
133,901	191,273	0	200,382	Unappropriated Balance	20,474
133,901	191,273	0	200,382	Total Unappropriated Balance	20,474
133,901	191,273	155,973	200,382	TOTAL CONTINGENCY & UNAPP. ENDING BALANCE	170,474
133,903	191,273	210,973	230,382	TOTAL REQUIREMENTS	517,474

**ARCH CAPE SANITARY DISTRICT
FY 2024-25 ADOPTED BUDGET
GO BOND DEBT FUND**

FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 ADOPTED	FY 2023-24 ESTIMATED		FY 2024-25 PROPOSED
RESOURCES					
BEGINNING FUND BALANCE					
(191)	4,657	15,426	16,143	Beginning Fund Balance	11,207
(191)	4,657	15,426	16,143	TOTAL BEGINNING BALANCE	11,207
REVENUE					
149,448	148,310	144,600	136,834	Bond Proceeds	144,600
	7,775		2,830	Bond Interest	0
149,448	156,085	144,600	139,664	TOTAL REVENUE	144,600
149,257	160,742	160,026	155,807	TOTAL RESOURCES	155,807
REQUIREMENTS					
EXPENDITURES					
				DEBT SERVICE	
68,662	71,408	71,408	74,457	USDA Plant Upgrade [P]	77,058
75,938	73,192	73,192	70,143	USDA Plant Upgrade [I]	67,542
144,600	144,600	144,600	144,600	Total Debt Service	144,600
144,600	144,600	144,600	144,600	TOTAL EXPENDITURES	144,600
CONTINGENCY & UNAPPROPRIATED BALANCE					
0	0		0	Contingency	
4,657	16,143	15,426	11,207	Unappropriated Balance	11,207
4,657	16,143	15,426	11,207	TOTAL CONTINGENCY & UNAPP. ENDING BALANCE	11,207
149,257	160,742	160,026	155,807	TOTAL REQUIREMENTS	155,807

ATTACHMENT 2
ARCH CAPE SANITARY DISTRICT FY 2024-25 ADOPTED BUDGET

SCHEDULE OF APPROPRIATIONS

<u>General Fund</u>	
Operating Expenses (Materials & Services and Capital Outlay)	\$ 450,737
Debt Service	\$ 38,702
General Fund Total	\$ 489,439
<u>Capital Fund</u>	
Capital Outlay	\$ 347,000
Capital Fund Total	\$ 347,000
<u>GO Bond Debt Service Fund</u>	
Debt Service	\$ 144,600
GO Bond Debt Service Fund	\$144,600
Not allocated to Organizational Unit or Program:	\$0
TOTAL APPROPRIATIONS, ALL FUNDS	\$981,039
Total Unappropriated and Reserve Amounts, All Funds	\$439,809
TOTAL ADOPTED BUDGET	\$1,420,848

Ad valorem property tax – GO Bond Debt Service Fund

Ad valorem property taxes imposed on the assessed value of all taxable property within the District

- (1) In the amount of \$195,656,739 – which is subject to the General Government Limitation; and
- (2) In the amount of \$150,000 for debt service on general obligation bonds – which is excluded from Limitation



**ARCH CAPE SANITARY DISTRICT
LONG RANGE FINANCIAL PLAN
FY 2024-25 – 2033-34**

KEY ASSUMPTIONS:

- Annual Base Rate increase (including debt surcharge) of 4% through the plan's 10 years.
- Excess Usage Rate doubles at all tiers, to achieve three aims:
 - ◆ Make up for no change in these rates in many years;
 - ◆ Enable Base Rates to grow at a slower rate, shifting a higher percentage of costs to large users;
 - ◆ Encourage water conservation.
- 2 connections per year, moving to 3 per year starting 2025-26
- Common expense allocation 55% Sanitary, 45% Water
- Expense growth (inflation) set at 5% for 2024-25 (driven primarily by increase in personnel costs from implementation of On-Call policy); reduced to 3.5% in ensuing years.
- Liquidity target: minimum of 16% of operating costs on hand at all times.
- Contingency 20% of operating expenses, as a minimum.
- Ending balance target minimum of 1/6 of operating expenses.
- No loans through the course of this 10-year plan, with the goal of eliminating debt.
- Transfers from the General Fund to the Capital Fund:
 - ◆ \$297,000 in 2024-25 (pass-through of grant)
 - ◆ \$200,000 in 2028-29
 - ◆ \$100,000 in 2029-30 and 2030-31

EXPECTED FUTURE CAPITAL EXPENDITURES

- \$40,000 collections system repairs 2025/26
- \$40,000 collections system scoping 2026-27
- \$25,000 cost share for duty truck
- \$350,000 membrane replacement 2028-29
- \$125,000 Asbury lift station rehab 2029-30
- \$125,000 North end lift station rehab 2031-32

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

	Actual	Actual	Actual	Budget	Year-End Estimate	PROJECTIONS									
	2020-21	2021-22	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
ASSUMPTIONS															
GENERAL INFLATION	7.0%	7.0%	7.0%	6.0%	3.0%	5.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
HOOKUPS	344	346	352	354	356	358	361	364	367	370	373	376	379	382	385
Change in Hookups	2	2	6	2	4	2	3	3	3	3	3	3	3	3	3
Systems Development Charges	8,747	9,360	10,015	9,849	9,849	10,341	10,652	10,971	11,300	11,639	11,989	12,348	12,719	13,100	13,493
Excess usage Charge % of User Fees	8.0%	5.2%	6.0%	5.0%	8.6%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
SD Quarterly User Rates	257	295	264	277	277	288	300	312	324	337	351	365	379	395	410
Usage Charges (0 - 5,000 gallons)	213	232	237	250	250	261	273	285	311	324	338	352	367	382	398
Excess Usage Charges per 100 gallons															
5,001 - 8,000 gallons	0.125	0.125	0.125	0.125	0.125	0.25	0.26	0.27	0.28	0.29	0.30	0.32	0.33	0.34	0.36
8,001 - 12,000 gallons	0.375	0.375	0.375	0.375	0.375	0.75	0.78	0.81	0.84	0.88	0.91	0.95	0.99	1.03	1.07
12,001 - 16,000 gallons	5.000	5.000	5.000	5.000	5.000	10.00	10.40	10.82	11.25	11.70	12.17	12.65	13.16	13.69	14.23
16,001 - 25,000 gallons	9.000	9.000	9.000	9.000	9.000	18.00	18.72	19.47	20.25	21.06	21.90	22.78	23.69	24.63	25.62
25,001 gallons & up	9.000	9.000	9.000	9.000	9.000	30.00	31.20	32.45	33.75	35.10	36.50	37.96	39.48	41.06	42.70
Debt service surcharges	20	39	27	27	27	27	27	27	13	13	13	13	13	13	13
Annual increase - Total	9.6%	14.8%	-10.4%	5.0%	5.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Annual increase - Usage chg. Only	8.5%	7.4%	2.2%	5.4%	5.4%	4.6%	4.5%	4.5%	9.1%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%
	Act	Act	Act	Budget	EOYP	RESOURCES									
	2020-21	2021-22	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
BEGINNING BALANCE	94,484	163,740	182,590	187,663	252,505	291,722	258,128	211,279	173,669	417,220	171,393	86,938	34,649	60,712	74,595
REVENUE															
EARNED INCOME															
User Fees	308,414	311,376	323,392	351,784	356,348	374,126	394,237	415,296	456,667	479,756	503,930	529,240	555,738	583,477	612,515
Excess Usage Charges	17,310	16,155	19,292	17,589	30,699	37,413	39,424	41,530	45,667	47,976	50,393	52,924	55,574	58,348	61,252
Surcharge for Debt	56,954	51,184	31,446	38,232	38,486	38,556	38,702	38,702	19,383	19,383	19,383	19,383	19,383	19,383	19,383
Logging Revenue									250,000						
Other	13,538	19,896	3,790	3,750	12,636	5,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750
TOTAL EARNED INCOME	396,216	398,611	377,920	411,355	438,169	455,845	476,113	499,278	775,467	550,865	577,457	605,298	634,445	664,958	696,900
GRANT & LOAN PROCEEDS															
Loans															
Grants	23,630		7,400												
TOTAL GRANT & LOAN PROCEEDS	23,630		7,400												
INTERFUND TRANSFERS															
Debt Service Fund	65,814														
TOTAL INTERFUND TRANSFERS	65,814														
TOTAL REVENUE	485,660	398,611	385,320	411,355	438,169	455,845	476,113	499,278	775,467	550,865	577,457	605,298	634,445	664,958	696,900
TOTAL RESOURCES	603,774	562,351	567,910	599,018	690,674	747,567	734,241	710,558	949,135	968,084	748,849	692,236	669,094	725,670	771,495

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

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	Act	Act	Act	Budget	EOYP	REQUIREMENTS									
EXPENDITURES	2020-21	2021-22	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
OPERATING EXPENDITURES															
WD IGA CHARGES	141,190		109,593	157,500	163,339	195,937	201,815	207,870	214,106	220,529	227,145	233,959	240,978	248,207	255,653
MAINTENANCE & CHEMICALS	87,849		83,902	119,400	113,201	157,000	161,710	166,561	171,558	176,705	182,006	187,466	193,090	198,883	204,849
UTILITIES	43,184		41,930	46,000	46,000	49,500	50,985	52,515	54,090	55,713	57,384	59,106	60,879	62,705	64,586
GEN'L & ADMINISTRATIVE	35,413		26,087	42,000	37,710	48,300	49,749	51,241	52,779	54,362	55,993	57,673	59,403	61,185	63,021
MATERIALS & SERVICES	299,895	326,347	261,512	364,900	360,250	450,737	464,259	478,187	492,532	507,308	522,528	538,204	554,350	570,980	588,110
CAPITAL OUTLAY			7,400				20,000	20,000	20,000	20,000	20,000				
TOTAL OPERATING EXPENDITURES	299,895	326,347	268,912	364,900	360,250	450,737	484,259	498,187	512,532	527,308	542,528	538,204	554,350	570,980	588,110
DEBT SERVICE	54,198	53,414	46,493	38,702	38,702	38,702	38,702	38,702	19,383	19,383	19,383	19,383	19,383	19,383	19,383
INTERFUND TRANSFERS															
Transfer to Capital Fund										250,000	100,000	100,000			
TOTAL INTERFUND TRANSFERS										250,000	100,000	100,000			
TOTAL GENERAL FUND EXPENDITURES	354,093	379,761	315,405	403,602	398,952	489,439	522,961	536,889	531,916	796,692	661,911	657,587	573,733	590,363	607,493
ENDING BALANCE	249,681	182,590	252,505	195,416	291,722	258,128	211,279	173,669	417,220	171,393	86,938	34,649	95,361	135,306	164,002
TOTAL REQUIREMENTS	603,774	562,351	567,910	599,018	690,674	747,567	734,241	710,558	949,135	968,084	748,849	692,236	669,094	725,670	771,495
CONTINGENCY				54,735		100,000	96,852	99,637	102,506	105,462	54,253	53,820	55,435	114,196	117,622
DESIGNATED RESERVES	27,730	20,256	14,676	6,923	6,923	6,923	6,923	6,923	6,923	6,923	6,923	6,923	6,923	6,923	6,923
UNDESIGNATED	4,228	20,256	136,209	5,226	284,799	151,205	107,505	67,108	307,790	59,008	25,763	(26,094)	33,003	14,187	39,457
REVENUE OVER/(UNDER) EXPENSE	131,567	18,850	69,915	7,753		(33,594)	(46,848)	(37,611)	243,551	(245,827)	(84,454)	(52,289)	60,712	74,595	89,407
RESOURCES OVER/(UNDER) REQ.	0	0	0	0		0	0	0	0	0	0	0	0	0	0

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

	Act	Act	Budget	EOYP				PROJECTED					
RESOURCES	2021-22	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
BEGINNING BALANCE	107,587	133,903	191,275	195,368	185,066	132,158	123,200	115,174	123,106	57,027	66,965	202,951	115,017
REVENUE													
SDC REVENUE	26,316	57,372	59,093	19,698	20,092	31,042	31,973	32,933	33,921	34,938	35,986	37,066	38,178
GRANT REVENUE					297,000								
TOTAL REVENUE	26,316	57,372	59,093	19,698	317,092	31,042	31,973	32,933	33,921	34,938	35,986	37,066	38,178
TRANSFER FROM GENERAL FUND													
									250,000	100,000	100,000		
TOTAL RESOURCES	133,903	191,275	250,368	215,066	502,158	163,200	155,174	148,106	407,027	191,965	202,951	240,017	153,195
REQUIREMENTS													
EXPENDITURES													
Webb Station Upgrade			55,000	30,000	370,000								
Screening Upgrade													
Collection System Repairs						40,000							
Scoping the Pipes							40,000						
North Pump Station									125,000				
Asbury Pump Station												125,000	
Membrane Replacement									350,000				
Truck (50%)								25,000					
TOTAL EXPENDITURES			55,000	30,000	370,000	40,000	40,000	25,000	350,000	125,000		125,000	
ENDING BALANCE	133,903	191,275	195,368	185,066	132,158	123,200	115,174	123,106	57,027	66,965	202,951	115,017	153,195

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

	Act	Act	Budget	EOYP	PROJECTED									
RESOURCES	2021-22	2022-23	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
BEGINNING BALANCE	(191)	4,657	15,426	16,143	11,207	11,207	11,207	11,207	11,207	11,207	11,207	11,207	11,207	11,207
REVENUE														
PROPERTY TAX RECEIPTS	149,448	156,085	144,600	139,664	144,600	144,600	144,600	144,600	144,600	144,600	144,600	144,600	144,600	144,600
TOTAL REVENUE	149,448	156,085	144,600	139,664	144,600	144,600	144,600	144,600	144,600	144,600	144,600	144,600	144,600	144,600
TOTAL RESOURCES	149,257	160,743	160,026	155,807	155,807	155,807	155,807	155,807	155,807	155,807	155,807	155,807	155,807	155,807
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	4,657	16,143	15,426	11,207	11,207	11,207	11,207	11,207	11,207	11,207	11,207	11,207	11,207	11,207
TOTAL REQUIREMENTS	149,257	160,743	160,026	155,807	155,807	155,807	155,807	155,807	155,807	155,807	155,807	155,807	155,807	155,807

**ARCH CAPE SANITARY DISTRICT
RESOLUTION 24-0503 SD**

**A RESOLUTION SUPERSEDING RESOLUTION 23-02 SD
ESTABLISHING BASE RATE CHARGES, EXCESS USAGE
CHARGES, AND DEBT SURCHARGES FOR THE ARCH CAPE
SANITARY DISTRICT**

WHEREAS the Arch Cape Sanitary District needs to adjust base rate fees excess usage charges, and debt surcharges to District customers from time to time sufficient to collect monies necessary to meet budgeted expenses; and

WHEREAS the District, where possible, structures its base rate and excess usage fees to cover anticipated personnel, operating and capital expenses and debt surcharges to retire specific District debt instruments over time.

NOW THEREFORE, the District hereby establishes base rate and excess usage fees per service connection and debt surcharges effective July 1, 2024, as follows:

Customers with a ¾" or 1" service connection:

Sanitary Quarterly Base Rate	\$261.00
Sanitary Quarterly Debt Surcharge	<u>\$ 27.00</u>
Total Quarterly Charge	\$288.00

Excess Usage Charges – all service connections

5,001 – 8,000 gallons	\$0.25 per 100 gallons
8,001 – 12,000 gallons	\$0.75 per 100 gallons
12,001 – 16,000 gallons	\$10.00 per 100 gallons
16,001 – 25,000 gallons	\$18.00 per 100 gallons
25,001 and up	\$30.00 per 100 gallons

The above resolution statements were approved and declared adopted on this 16th day of May 2024.

Attest: Teri Fladstol, Secretary

Casey Short, President

ARCH CAPE SANITARY DISTRICT

RESOLUTION 24-0504 SD SDC UPDATE

A RESOLUTION REVISING SYSTEM DEVELOPMENT CHARGES (SDC) / EQUIVALENT DWELLING UNIT (EDU) FEES FOR THE ARCH CAPE SANITARY DISTRICT

Whereas, the Arch Cape Sanitary District (the “District”) adopted Ordinance 98-1 SD establishing a System Development Charge methodology and rates; and

Whereas, Section 4B of the ordinance provides for adoption of SDC rates by resolution; and

Whereas, it is felt prudent to update those charges to more properly reflect changes through investment in District infrastructure and current cost indices; and

Whereas, it is determined that one SDC is equal to one EDU; and

Whereas, the District allows for the annual adjustment of fees in accordance with the Engineering News-Record Construction Cost Index (ENR CCI); and

Whereas, the ENR CCI used in Resolution 23-03 SD was 13,230 and the February 2024 ENR CCI to be applied for the purposes of this Resolution is 13,515 (Index Ratio=13,515/13,230=1.02);

NOW, THEREFORE, be it resolved the ARCH CAPE SANITARY DISTRICT System Development and Connection Charge herein established become effective July 1st, 2024.

<u>¾ inch meter</u>		<u>1 inch meter</u>	
Improvement Fee	\$ 111	Improvement Fee:	\$ 277
Reimbursement Fee	\$ 9,833	Reimbursement Fee:	\$ 24,581
Administrative Fee	<u>\$ 102</u>	Administration Fee:	<u>\$ 249</u>
Total SDC/EDU Charge	<u>\$ 10,046</u>	Total SDC/EDU Charge:	<u>\$ 25,107</u>
Connection Charge	\$ 200		

The above resolution statements were approved and declared adopted on this 16th day of May 2024.

Attest: Teri Fladstol, Secretary

Casey Short, President