FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Board of Directors (Governing body) will be held on April 22,2020 (Date) at 5:00 ☐ a.m. ☒ p.m. at CRESCENT SANITARY DISTRICT OFFICE (Location), Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 as approved by the Crescent Sanitary District (Municipal corporation) Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Crescent Post Office (Street address) between the hours of ______ a.m., and ______ p.m., or online at crescentsanitarydistrict.org This budget is for an ☒ annual; ☐ biennial budget period. This budget was prepared on a basis of accounting that is: ☒ the same as; ☐ different than the preceding year. If different, the major changes and their effect on the budget are:

Contact	Telephone number	E-mail
Kim Mathers, President of the Board	(541)433- 2951	info@crescentsanitarydistrict.org

FINANCIAL SUMMARY—RESOURCES

TOTAL OF ALL FUNDS	Actual Amounts 20 20 -20 21	Adopted Budget This Year: 20 20 -20 21	Approved Budget Next Year: 20 20 -20 21
1. Beginning Fund Balance/Net Working Capital	30,000	30,000	30,000
2. Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	165,782	165,782	165,782
3. Federal, State & all Other Grants, Gifts, Allocations & Donations	4,625,685	4,625,685	4,625,685
4. Revenue from Bonds & Other Debt	0	0	0
5. Interfund Transfers/Internal Service Reimbursements	0	0	0
6. All Other Resources Except Current Year Property Taxes	20,050	20,050	20,050
7. Current Year Property Taxes Estimated to be Received	20,000	20,000	20,000
8. **Total Resources**—add lines 1 through 7	4,861,517	4,861,517	4,861,517

FINANCIAL SUMMARY—REQUIREMENTS BY OBJECT CLASSIFICATION

9. Personnel Services			
10. Materials and Services	488,144	488,144	488,144
11. Capital Outlay	4,087,638	4,087,638	4,087,638
12. Debt Service			
13. Interfund Transfers			
14. Contingencies	0	0	0
15. Special Payments			
16. Unappropriated Ending Balance and Reserved for Future Expenditure	285,735	285,735	285,735
17. **Total Requirements**—add lines 9 through 16	4,861,517	4,861,517	4,861,517

FINANCIAL SUMMARY—REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM*

Name of Organizational Unit or Program / FTE for Unit or Program			
Name Crescent Sanitary District			
FTE	1.75	1.75	2.0
Name			
FTE			
Name			
FTE			
Name			
FTE			

Name			
FTE			
Not Allocated to Organizational Unit or Program			
FTE			
Total Requirements			
Total FTE			

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING*

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy .... (Rate Limit 1.0321 Per $1000)	1.0321 Per $1000	1.0321 Per $1000	1.0321 Per $1000
Local Option Levy	N/A	N/A	N/A
Levy for General Obligation Bonds	N/A	N/A	N/A

STATEMENT OF INDEBTEDNESS

Long Term Debt	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not Incurred on July 1
General Obligation Bonds		
Other Bonds		
Other Borrowings		
Total		

*If more space is needed to complete any section of this form, use the space below or add sheets.

Form
OR-LB-10

Special Fund
Resources and Requirements

General Funds
(Fund)

Crescent Sanitary District
(Name of Municipal Corporation)

	Historical data: Actual: Second preceding year 2017-18	Historical data: Actual: First preceding year 2018-1	Adopted budget year 2019-20		Description resources and requirements			Budget for next year 2020-21: Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				1	**Resources**						1
2	9,017	7,234	15,000	2	Cash on hand* (cash basis), **or**			30,000	30,000	30,000	2
3				3	Working capital (accrual basis)						3
4	17,000	17,000	17,000	4	Previously levied taxes estimated to be received			20,000	20,000	20,000	4
5	20	20	50	5	Interest			50	50	50	5
6				6	Transferred in from other funds						6
7	7,900,000	7,146,096	5,539,521	7	Loans/Grants/Contingency Funds			4,625,685	4,625,685	4,625,685	7
8			89,239	8	Fees and Miscellaneous			165,782	165,782	165,782	8
9				9							9
10	7,926,037	7,170,350	5,662,810	10	Total resources, except taxes to be levied			4,841,517	4,841,517	4,841,517	10
11				11	Taxes estimated to be received			20,000	20,000	20,000	11
12				12	Taxes collected in year levied						12
13	7,926,037	7,170,350	5,662,810	13	**Total resources**			4,861,517	4,861,517	4,861,517	13
14				14	Requirements**						14
15				15	Org unit **or** prog & activity	Object classification	Detail				15
16				16			MATERIAL AND SERVICES				16
17	10,000	10,000	10,000L	17			Legal Services/Insurance	25,000	25,000	25,000	17
18	430,000	430,000	159,240	18			Engineering and Inspection	98,766	98,766	98,766	18
19	30,000	30,000	105,990	19			Professional Services/Project Mgr	10,000	10,000	10,000	19
20		150,000	1,121,060	20			Miscellaneous Contingencies/Ops	354,378	354,378	354,378	20
21				21							21
22				22			CAPITAL OUTLAY				22
23			2,979,536	23			Construction	3,013,898	3,013,898	3,013,898	23
24			18,200	24			Labor Standards	9,800	9,800	9,800	24
25			1,243,850	25			Private Laterals/Decommissioning	1,038,940	1,038,940	1,038,940	25
26			19,934	26			Project Management	25,000	25,000	25,000	26
27			4,261,520	27							27
28				28			TOTAL CAPITAL OUTLAY	4,087,638	4,087,638	4,087,638	28
29				29	Ending balance (prior years)						29
30				30	**Unappropriated ending fund balance**			285,735	285,735	285,735	30
31			5,662,810	31	**Total requirements**			4,861,517	4,861,517	4,861,517	31

150-504-010 (Rev. 11-16)

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year.

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

FORM
LB-20

RESOURCES
General Funds
(Fund)

Crescent Sanitary Di
(Name of Municipal Corporation)

	Historical Data: Actual: Second Preceding Year 2017-18	Historical Data: Actual: First Preceding Year 2018-19	Historical Data: Adopted Budget This Year Year 2019-20		RESOURCE DESCRIPTION	Budget for Next Year 20-21: Proposed By Budget Officer	Budget for Next Year 20-21: Approved By Budget Committee	Budget for Next Year 20-21: Adopted By Governing Body	
1	9,017	7,234	15,000	1	Available cash on hand* (cash basis) or	30,000	30,000	30,000	1
2				2	Net working capital (accrual basis)				2
3	17,000	17,000	17,000	3	Previously levied taxes estimated to be received	20,000	20,000	20,000	3
4	20	20	50	4	Interest	50	50	50	4
5				5	Transferred IN, from other funds				5
6				6	**OTHER RESOURCES**				6
7	7,900,000	7,146,096	5,539,521	7	Loans/Grants/Contingency Funds	4,625,685	4,625,685	4,625,685	7
8			89,239	8	Fees and Miscellaneous	165,782	165,782	165,782	8
9				9					9
10				10					10
11				11					11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29	7926037	7170350	5660810	29	Total resources, except taxes to be levied	4841517	4841517	4841517	29
30				30	Taxes estimated to be received	20,000	20,000	20,000	30
31				31	Taxes collected in year levied				31
32	**7926037**	**7170350**	**5660810**	32	**TOTAL RESOURCES**	**4861517**	**4861517**	**4861517**	32

150-504-020 (rev 10-16)

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

Form
OR-LB-31

Detailed Requirements

General Fund
(Fund)

	Historical data				Requirements for Crescent Sanitary Dist. (Name of program or organizational unit)	Budget for next year 2020-21			
	Actual								
	Second preceding year 2017-18	First preceding year 2018-19	Adopted budget this year 2019-20			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				1	MATERIAL AND SERVICES				1
2	10,000	10,000		2	Legal	25,000	25,000	25,000	2
3	430,000	430,000		3	Engineering and Inspection	98,766	98,766	98,766	3
4	30,000	30,000		4	Professional Services/Project Management	10,000	10,000	10,000	4
5		150,000		5	Miscellaneous Contingencies/Operations	354,378	354,378	354,378	5
6				6	TOTAL MATERIALS AND SERVICES	488,144	488,144	488,144	6
7				7					7
8				8					8
9				9	CAPTIAL OUTLAY				9
10		4,388,500		10	Construction	3,013,898	3,013,898	3,013,898	10
11		50,000		11	Labor Standards	9,800	9,800	9,800	11
12		1,243,850		12	Private Laterals/Decommissioning	1,038,940	1,038,940	1,038,940	12
13		85,000		13	Project Management	25,000	25,000	25,000	13
14				14	TOTAL CAPITAL OUTLAY	4,087,638	4,087,638	4,087,638	14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29				29					29
30				30	**Total full time equivalent (FTE)***	1.75	1.75	1.75	30
31				31	Ending balance (prior years)				31
32				32	**Unappropriated ending fund balance**	285,735	285,735	285,735	32
33				33	**Total requirements**	4,861,517	4,861,517		33

*When budgeting for personnel services expenditures, include number of related FTE positions.

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

FORM LB-50
2020-2021

To assessor of Klamath County

- Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

☐ Check here if this is an amended form.

The Crescent Sanitary District (District Name) has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Klamath (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
P.O. Box 265	Crescent	OR	97733	

Contact Person	Title	Daytime Telephone	Contact Person E-Mail
Kim Mathers	President	1-541-433-2951	

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

☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits: Rate -or- Dollar Amount	Excluded from Measure 5 Limits: Dollar Amount of Bond Levy
1. Rate per $1,000 **or** Total dollar amount levied (within permanent rate limit)	1	1.0321	
2. Local option operating tax	2		
3. Local option capital project tax	3		
4. City of Portland Levy for pension and disability obligations	4		
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.		0

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per $1,000	6	1.0321
7. Election date when your **new district** received voter approval for your permanent rate limit	7	
8. **Estimated** permanent rate limit for newly **merged/consolidated district**	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
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 account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

****The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.**

150-504-073-7 (Rev. 11-18)

(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.