

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Christmas Valley Domestic Water Supply Dist. hereby adopts the budget for fiscal year 20 23 - 24 in the total of \$ 5,373,082.00 . * This budget is now on file at The District Office -87379 Holly Ln , in Christmas Valley , Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 20 23 , and for the purposes shown below are hereby appropriated:

General Fund

Organizational Unit or Program:
\$
\$
\$

Not Allocated to Organizational Unit or Program:
Personnel Services\$ 255,000.00
Materials & Services\$ 4,745,916.00
Capital Outlay\$
Debt Service\$ 46,000.00
Special Payments\$
Transfers Out\$ 25,000.00
Contingency\$ 1,000.00
Total\$ 5,072,916.00

Debt Service Fund

Debt Service\$
Total\$

Water System Reserve Fund

Repairs, Maintenance & Capital\$ 165,948.00
(Organizational Unit or Program)
Special Payments\$
Transfers Out\$
Contingency\$
Total\$ 165,948.00

Capital Projects Fund

OECD- Loan Payment\$ 134,218.00
(Organizational Unit or Program)
Special Payments\$
Transfers Out\$
Contingency\$
Total\$ 134,218.00

Total Appropriations, All Funds \$ 5,373,082.00

Total Unappropriated and Reserve Amounts, All Funds \$

TOTAL ADOPTED BUDGET \$ 5,373,082.00*

(*amounts with asterisks must match)

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 20 23 - 24 upon the assessed value of all taxable property within the district:

- (1) In the amount of \$ OR at the rate of \$ 1.3392 per \$1,000 of assessed value for permanent rate tax;
(2) In the amount of \$ OR at the rate of \$ per \$1,000 of assessed value for local option tax; and
(3) In the amount of \$ for debt service for 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:

General Government Limitation

Permanent Rate Tax \$ or 1.3392 /\$1,000
Local Option Tax \$ or /\$1,000

Excluded from Limitation

General Obligation Bond Debt Service \$

The above resolution statements were approved and declared adopted on this 28 day of June 2023 .

Ken Morehouse

X [Signature] Signature

**FORM
OR-LB-1**

NOTICE OF BUDGET HEARING

Oregon Department of Revenue

A public meeting of the Board of Commissions will be held on June 28, 2023 at 6:00 a.m. at The Water
(Governing body) (Date) p.m.

District Office, 87379 Holly Lane, Christmas Valley, Oregon. The purpose of this meeting is to discuss the budget for the
(Location)

fiscal year beginning July 1, 2023 as approved by the Christmas Valley Water Budget Committee. A summary of
(Municipal corporation)

the budget is presented below. A copy of the budget may be inspected or obtained at The District Office- 87379 Holly Ln
(Street address)

Christmas Valley, Or between the hours of 9:00 a.m., and 3:00 p.m., or online at _____ 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:
 This budget reflects a significant reduction in the anticipated amount of grant funds estimated to be recieved.

Contact	Telephone number	E-mail
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FINANCIAL SUMMARY – RESOURCES

TOTAL OF ALL FUNDS	Actual Amounts	Adopted Budget	Approved Budget
	20 21 –20 22	This Year: 20 22 –20 23	Next Year: 20 23 –20 24
1. Beginning Fund Balance/Net Working Capital	299,781	319,999	389,116
2. Fees, Licenses, Permits, Fines, Assessments & Other Service Charges...	344,511	386,480	388,300
3. Federal, State & all Other Grants, Gifts, Allocations & Donations	13,997,170	20,410,761	4,475,000
4. Revenue from Bonds & Other Debt			
5. Interfund Transfers/Internal Service Reimbursements	65,000	66,000	71,000
6. All Other Resources Except Current Year Property Taxes	2,400	3,200	2,950
7. Current Year Property Taxes Estimated to be Received	40,686	45,459	46,716
8. Total Resources —add lines 1 through 7	14,749,548	21,231,899	5,373,082

FINANCIAL SUMMARY – REQUIREMENTS BY OBJECT CLASSIFICATION

9. Personnel Services	189,000	208,000	255,000
10. Materials and Services	14,220,315	20,685,161	4,745,916
11. Capital Outlay	141,400	140,100	165,948
12. Debt Service	44,394	44,394	44,394
13. Interfund Transfers	65,000	66,000	71,000
14. Contingencies	5,052	1,639	1,000
15. Special Payments			
16. Unappropriated Ending Balance and Reserved for Future Expenditure	84,387	86,605	89,824
17. Total Requirements —add lines 9 through 16	14,749,548	21,231,899	5,373,082

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	
FTE	
Name	
FTE	
Name	
FTE	
Name	
FTE	

Name			
FTE			
Not Allocated to Organizational Unit or Program			
FTE			
Total Requirements	14,749,548	21,231,899	5,373,082
Total FTE	4	4	4

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 <u>1.3392</u> Per \$1000)	1.3392	1.3392	1.3392
Local Option Levy			
Levy for General Obligation Bonds			

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	764,874	1,130,761
Total	764,874	1,130,761

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

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Capital Projects
(Fund)

Hristmas Valley Domestic Water Supply Distri
(Name of Municipal Corporation)

Historical Data			DESCRIPTION	Budget for Next Year 2022 -23		
Actual	First Preceding Year 2021-2022	Adopted Budget Year 2022 -2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1			RESOURCES			
2	88,983.00	89,595	2 Cash on hand * (cash basis), or	88,218	88,218	88,218
3			3 Working Capital (accrual basis)			
4			4 Previously levied taxes estimated to be received			
5	6	6	5 Interest			
6	45,000.00	45,000	6 Transferred IN, from other funds	46,000	46,000	46,000
7			7			
8			8			
9			9			
10	133,989	134,601	10 Total Resources, except taxes to be levied	134,218.00	134,218	134,218
11			11 Taxes estimated to be received			
12			12 Taxes collected in year levied			
13	133,989	134,601	TOTAL RESOURCES	134,218	134,218	134,218
14			REQUIREMENTS **			
15			15 Org Unit or Prog & Activity			
16	44,394	44,394	16 Debt Service	44,394	44,394	44,394
17			17			
18			18			
19			19			
20			20			
21			21			
22			22			
23			23			
24			24			
25			25			
26			26			
27			27			
28			28			
29	89,595	90,207	29 Ending balance (prior years)			
30			30 UNAPPROPRIATED ENDING FUND BALANCE	89,824	89,824	89,824
31	133,989	90,207	31 TOTAL REQUIREMENTS	134,218	134,218	134,218

*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.

This fund is authorized and established by resolution / ordinance number _____ on (date) 6/10/2021 for the following specified purpose:

Repairs, Maintenance & Capital Improvements

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Reserve Fund _____
(Fund)

Christmas Valley Domestic Water Supply District
(Name of Municipal Corporation)

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: _____ 2030

Historical Data		Adopted Budget Year 2022 - 2023	DESCRIPTION RESOURCES AND REQUIREMENTS				Budget for Next Year 2023 - 2024			
Actual	Actual		RESOURCES				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1			1	Cash on hand * (cash basis), or						1
2	166,317	149,527	2	Working Capital (accrual basis)	140,898.00	140,898	140,898	140,898		2
3			3	Previously levied taxes estimated to be received						3
4	14	12	4	Interest	50	50	50	50		4
5	5,000	20,000	5	Transferred IN, from other funds	25,000	25,000	25,000	25,000		5
6			6							6
7			7							7
8			8							8
9			9							9
10	171,331	169,539	10	Total Resources, except taxes to be levied	165,948	165,948	165,948	165,948		10
11			11	Taxes estimated to be received						11
12			12	Taxes collected in year levied						12
13	171,331	169,539	13	TOTAL RESOURCES	165,948	165,948	165,948	165,948		13
14			14	REQUIREMENTS **						14
15			15	Org. Unit or Prog. & Activity						15
16	21,804	4,759	16	Object Classification	165,948	165,948	165,948	165,948		16
17			17	Detail						17
18			18	Capital						18
19			19	Repairs, Maintenance & Capital						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	Ending balance (prior years)						29
30			30	UNAPPROPRIATED ENDING FUND BALANCE						30
31	149,527	164,780	31	TOTAL REQUIREMENTS	165,948	165,948	165,948	165,948		31

**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.

RESOURCES
GENERAL FUND

(Fund)

Christmas Valley Domestic Water Supply District
(Name of Municipal Corporation)

Historical Data			Adopted Budget This Year Year 2022-2023	RESOURCE DESCRIPTION	Budget for Next Year 2023-2024				
Actual Second Preceding Year 2020-2021	First Preceding Year 2021-2022	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body			
1	76,233		115,000	1	Available cash on hand* (cash basis) or	160,000	160,000	160,000	1
2				2	Net working capital (accrual basis)				2
3	2,977.00		2,500	3	Previously levied taxes estimated to be received	1,488	1,488	1,488.00	3
4				4	Interest				4
5				5	Transferred IN, from other funds				5
6				6	OTHER RESOURCES				6
7				7					7
8	254,645.00		350,000	8	WATER SALES	360,500	360,500	360,500	8
9	3,805.00		28,000	9	INSTALLATIONS	21,000	21,000	21,000	9
10	3,874.00		5,980	10	CUSTOMER DEPOSITS	2,000	2,000	2,000	10
11				11	SERVICE CHARGES	2,000	2,000	2,000	11
12				12	SERVICE CALLS	2,800	2,800	2,800	12
13				13	MISC. INCOME	1,000	1,000	1,000	13
14				14	MIDSTATE REFUND	1,900	1,900	1,900	14
15				15	OTHER INCOME				15
16				16	**GRANT**				16
17				17	**B.O. LOAN**	4,475,000	4,475,000	4,475,000	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	341,534	0	20,917,841	29	Total resources, except taxes to be levied	5,027,688	5,027,688	5,027,688	29
30				30	Taxes estimated to be received	45,228	45,228	45,228	30
31				31	Taxes collected in year levied				31
32	341,534	0	20,960,800	32	TOTAL RESOURCES	5,072,916	5,072,916	5,072,916	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

Detailed Requirements

GENERAL FUND

(Fund)

Historical data		Adopted budget this year 2022 __23__	Requirements for OPERATION (Name of program or organizational unit)	Budget for next year 2023 __24__		
Actual Second preceding year 20__20__- __21__	First preceding year 20__21__- __22__			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
1			1 PERSONAL SERVICES			
2	20,332	25,623	2 Bookkeeper/Clerk	48,000	47,500	47,500
3	37,414	36,846	3 Operator	59,000	58,500	58,500
4	68,291	55,776	4 Repairmen	134,000	133,000	133,000
5	13,045	9,148	5 Payroll Expense	16,000	16,000	16,000
6	139,082	127,393	6 TOTAL PERSONAL SERVICES	257,000	255,000	255,000
7			7			
8			8 MATERIALS & SERVICES			
9	47,348	63,477	9 Supplies	80,000	80,000	80,000
10	1,888	2,071	10 Travel Expense & Mileage	5,000	5,000	5,000
11	38,764	43,609	11 Electricity	53,000	53,000	53,000
12	11,902	12,588	12 Insurance	18,000	18,000	18,000
13	16,978	14,574	13 Office Expense	24,050	24,050	24,050
14	8,973	12,398	14 Legal, Bond, Audit	45,000	45,000	45,000
15	1,669		15 Miscellaneous Expense	1,000	1,000	1,000
16	8,027	12,602	16 Repairs, Gas & Maintenance	20,000	20,000	20,000
17	1,075	949	17 H2O Bacti & Nitrates	866	1,866	1,866
18		500	18 H2O Phase II & IV			
19	402	437	19 Deposit Refunds	2,000	2,000	2,000
20	2,046	2,855	20 Telephone	4,000	4,000	4,000
21	5,711	6,009	21 Machine & Equipment Rental	5,000	5,000	5,000
22		1,369	22 Training & Certification	7,000	7,000	7,000
23			23 Short lived assets	5,000	5,000	5,000
24	144,783	173,438	24 TOTAL MATERIAL & SERVICES	269,916	270,916	270,916
25			25			
26	10,000	26,234	26 Grant	4,475,000	4,475,000	4,475,000
27	5,000	20,000	27 Transfer to reserve	25,000	25,000	25,000
28	45,000	45,000	28 Loan Payment	46,000	46,000	46,000
29			29 Contingency		1,000	1,000
30	4	4	30 Total full time equivalent (FTE)*	4	4	4
31	343,865	392,065	31 Ending balance (prior years)			
32			32 Unappropriated ending fund balance			
33	343865	392065	33 Total requirements	5,072,916	5,072,916	5,076,516

150-504-031 (Rev. 11-16) *When budgeting for personnel services expenditures, include number of related FTE positions. Page 1

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

To assessor of _____ Lake _____ County

Check here if this is an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions.

The _____ Christmas Valley Water _____ has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of _____ Lake _____ County. The property tax, fee, charge, or assessment is categorized as stated by this form.

Mailing address of district	P. O. Box 142	County name	Lake
Contact person	Erica Anderson	City	Christmas Valley
Title	Manager	State	OR
Daytime telephone number	541-576-2090	ZIP code	97641
Contact person e-mail address	cvwaterer@intertextension.co	Date submitted	June 28, 2023

PART I: TAXES TO BE IMPOSED

Subject to General Government Limits

Rate — or — Dollar Amount

1. Rate per \$1,000 or total dollar amount levied (within permanent rate limit) ...	1	1.3392	Excluded from Measure 5 Limits
2. Local option operating tax ...	2		
3. Local option capital project tax ...	3		
4. City of Portland Levy for pension and disability obligations ...	4		Dollar Amount of Bond Levy
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 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 ...	6	1.3392
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.

(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.

Worksheet for Allocating Bond Taxes

Debt service requirements for bonds approved **prior** to October 6, 2001 (including advanced refunding issues to redeem them):

	Principal	Interest	Total
Bond Issue 1			
Bond Issue 2			
Bond Issue 3			
Total A			

Debt service requirements for bonds approved **on or after** October 6, 2001:

	Principal	Interest	Total
Bond Issue 1			
Bond Issue 2			
Bond Issue 3			
Total B			
Total Bond (A + B)			

Total Bonds

$$\frac{\text{Total A}}{\text{Total A + B}} = \frac{\text{Allocation \%}}{\text{Bond Levy}} \times \text{Total Bond Levy} = \text{Total A}$$

(enter on line 5a on the front)

$$\frac{\text{Total B}}{\text{Total A + B}} = \frac{\text{Allocation \%}}{\text{Bond Levy}} \times \text{Total Bond Levy} = \text{Total B}$$

(enter on line 5b on the front)

Total Bond Levy \$ _____ (enter on line 5c on the front)

Example - Total Bond Levy = \$5,000

Debt service requirements for bonds approved **prior** to October 6, 2001 (including advanced refunding issues to redeem them):

	Principal	Interest	Total
Bond Issue 1	5,000.00	500.00	5,500.00
Bond Issue 2	3,000.00	250.00	3,250.00
Bond Issue 3	1,000.00	100.00	1,100.00
Total A			9,850.00

Debt service requirements for bonds approved **on or after** October 6, 2001:

	Principal	Interest	Total
Bond Issue 1	3,000.00	50.00	3,050.00
Total B			3,050.00
Total Bond (A + B)			12,900.00

Formula for determining the division of tax:

$$\frac{\text{Total A}}{\text{Total A + B}} = \frac{\text{Allocation \%}}{\text{Bond Levy}} \times \text{Total Bond Levy} = \text{Total A}$$

(enter on line 5a on the front)

$$\frac{\text{Total B}}{\text{Total A + B}} = \frac{\text{Allocation \%}}{\text{Bond Levy}} \times \text{Total Bond Levy} = \text{Total B}$$

(enter on line 5b on the front)

Total Bond Levy \$ 5,000.00 (enter on line 5c on the front)