



## Devils Lake Water Improvement District

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[www.DLWID.org](http://www.DLWID.org)

Fiscal Year 2020-2021

**BUDGET**

**Budget Hearing Version**

Budget Available --- May 8, 2020

Budget Committee Meeting --- May 14, 2020

Budget Hearing --- June 11, 2020

**BUDGET OFFICER**

Josh Brainerd

[josh@DLWID.org](mailto:josh@DLWID.org)

**NOTE:** Budget Hearing Version

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# Devils Lake Water Improvement District

2020-2021

## Budget Committee

<b>MEMBER</b>	<b>POSITION</b>	<b>TERM</b>
Tina French	Board Chair	<i>Board Term</i>
Bill Sexton	Board Vice Chair	<i>Board Term</i>
Steve Brown	Secretary/Treasurer	<i>Board Term</i>
Mitchell Moore	Board Member	<i>Board Term</i>
Kathy Kremer	Board Member	<i>Board Term</i>
Susan Wahlke	Position 1	<i>December 31, 2021</i>
Mark Christie	Position 2	<i>December 31,2022</i>
Miles Schlesinger	Position 3	<i>December 31, 2021</i>
Larry Rich	Position 4	<i>December 31, 2021</i>
Tom Rice	Position 5	<i>December 31,2022</i>

### Budget Officer

Josh Brainerd  
DLWID District Manager

**Devils Lake Water Improvement District  
2020-2021  
Budget Calendar**

January 10	Appoint Budget Officer (ORS 294.331)
January 10	Establish Budget Calendar
February 14	Appoint Budget Committee (ORS 294.336)
January - April	Budget Officer Prepares Budget (ORS 294.414)
April 19	Publish Budget Committee Meeting Notice (ORS 294.401)
May 8	Proposed Budget Available (ORS 294.426 (6), (8))
May 14	Budget Committee Meets (ORS 294.426)
May 14	Budget Committee Approves Budget (ORS 294.428)
May 21	Publish Budget Summary & Hearing Notice (ORS 294.438)
June 11	Budget Hearing Held (ORS 294.453)
June 11	Budget Adopted, Appropriations Made, Taxes Declared and Categorized (ORS 294.456)
July 14	Taxes Submitted to County Assessor: 2 Copies of LB-50, 2 copies of Resolutions (ORS 294.458)
September 30	Copy of Budget Sent to County Clerk (ORS 294.458 (5))

## **Budget**

The Devils Lake Water Improvement District was established in 1984 for the “restoration, maintenance, and enhancement of Devils Lake”. In 1988 property owners in the watershed voted to financially support the District with a permanent tax base. This ongoing support is budgeted each year to accomplish specific objectives that seek to meet the overriding mission of the District listed below:

- Improve and maintain the water quality in Devils Lake.
- Improve the environment for fish, wildlife, and humans in Devils Lake and its watershed.
- Improve recreational opportunities in and on Devils Lake.
- Improve and maintain safe and efficient navigation through Devils Lake.
- Increase public access to Devils Lake.
- Increase public awareness and public education of Devils Lake.

### **Major Variances from the Previous Year Budget and with the Upcoming Year**

The District does not anticipate major funding requirement variances nor material changes in revenue the upcoming year.

### **Fiduciary Responsibility and Financial Summary in Brief**

The budget process is a public one. The public is provided the opportunity and is encouraged to provide input as laid out in the budget process timeline within the budget calendar.

### **Detailed Budget**

The narrative of this budget provides specificity and context to reserve funds, revenues and expenditures. This narrative is followed by worksheets which contain comparisons of the current proposed budget with the most recent one as well as with two years worth of reviewed statements. The final adopted budget includes copies of publication notices and resolutions required under local budget law.

## **Reserve Fund (Improvement Fund)**

### **Improvement Fund Resources (LB-11)**

The resources of the Improvement Fund for the upcoming fiscal year include Working Capital and interest less expenditures expected by June 30, 2020. The District expects to have \$292,798 available in the Improvement Fund at the end of the FY 2020-2021. **With interest of \$9,000, the District expects the Improvement Fund will have approximately \$300,330 available**

for reserve applications.

### **Improvement Fund Requirements**

#### **(LB-11)**

For this budget cycle, the District will not budget Projects, Materials & Services nor Capital Outlay from this fund; rather they will use this fund as a pure Reserve Fund, awaiting projects and project development for expected execution during the 2021-2022 cycle and beyond.

### **Reserve Fund (Transportation Fund)**

#### **Transportation Fund Resources (LB-11)**

The Transportation Fund resources include Working Capital, Previously Levied Taxes Estimated to be Received Interest, and Transfers in from General Fund. **The District expects total Transportation Fund resources to be \$80,600.**

#### **Transportation Fund Requirements (LB-11)**

Boat, motor, and trailer: The District has and continues to maintain its current marine equipment to an optimal level; safety concerns due to boat size, age, and maneuverability will soon require the District boat to be replaced as resources become available. Currently the District lacks the capacity to store and transport a boat of adequate size and capability for its needs. Interim and permanent solutions to this resource gap are currently being evaluated.

### **General Fund**

#### **General Fund Resources (LB-20)**

Resources in the General Fund are from Net Working Capital, previously levied taxes estimated to be received, interest, and the Unappropriated Ending Fund Balance (UEFB) account from last year. The Net Working Capital is the sum of the monies currently in the LGIP (Local Government Investment Pool), General Fund bank account, monies in the District's local bank accounts, anticipated revenues by June 30, 2020, less anticipated expenditures expected by fiscal year end. These ongoing resources and requirements for the District are estimated.

The Unappropriated Ending Fund Balance or UEFB is available as an "Other Resource" as shown in form LB-20, Line 7. For budgeting and clarity of bookkeeping the UEFB has been separated out and is retained in an individual bank account at the Oregon Treasury. The UEFB is held at \$100,000 to provide more even funding in the upcoming year. This value was retained in subsequent years as shall it be in this budget.

The last of the anticipated resources listed on the LB-20 are Grants and Donations to the District. It is anticipated that the District will receive some grant monies during this fiscal year though the amount has not been confirmed. Oregon budget law permits the District board to accept any unanticipated grant or donation without modification to the budget.

Additional revenues are shown on the remainder of the LB-20 Worksheet. On lines 3 & 4 are the Previously Levied Taxes and Interest. These are monies expected to be recovered or received in the upcoming year and are available for appropriation. The total resources in the General Fund are then the sums of the Net Working Capital, Previously Levied Taxes, Interest, the Unappropriated Ending Fund Balance, Grants, Donations, and the Taxes Estimated to be Received. **This currently totals \$671,530 as listed on Line 32 of the LB-20 Worksheet.**

### **General Fund Requirements (LB-30 & LB-31)**

General Fund Requirements cover the annual operational needs of the District. This budget is structured by organizational unit as required by Oregon Law and includes District Operations as the single organizational unit. The expenditures of the General Fund are summarized in two parts, LB-30 and LB 312 worksheets.

### **General Fund Requirements-LB-30, Not Allocated**

The LB-30 worksheet, General Fund (Not Allocated) includes Interfund Transfers, Operating Contingency, Reserved for Future Expenditures, and Unappropriated Ending Fund Balance is presented in this requirement section. **A total of \$325,000 is budgeted.**

Other funds budgeted in this category are Operating Contingency dollars which are set aside for expenditures in the current fiscal year which are beyond the reasonable scope of budget visioning. This amount varies from year to year depending on the current state of identified projects requiring known amounts of funding. Typically, the contingency fund should not exceed 15% of the total appropriation in a fund as that is the limit that can be transferred by resolution. Transfers in excess of 15% of the fund from contingency require a supplemental budget. This year \$5,000 has been placed in Operating Contingency.

The Unappropriated Ending Fund Balance is the reserve money necessary to fund the government activities through the first half of the following fiscal year. Currently the District's annual tax base provides approximately \$280,000, but these monies are not available until halfway through the fiscal year. Maintaining the UEFB at \$100,000 allowed revenues to be distributed more evenly across the year which then are available for appropriations.

### **General Fund Requirements – LB-30, Allocated**

The LB-30 General Fund worksheet (Allocated) includes budgets applied to Personnel Costs, Materials and Services, and Capital Outlay. **The General Fund Allocated budget is \$323,530.**

### PERSONNEL SERVICES

Personnel Services are those costs associated with employees of the District. Salary and benefit packages offered by the District include salary, payroll tax, and various insurance, pension, and wellness benefits. Non-salary benefits are not expected to materially increase in this next budget cycle. **Personnel Services are budgeted at \$137,300.**

### MATERIALS & SERVICES

Appropriations cover a variety of District Operations expenses which are categorized in detail in the LB-31 and are detailed below in the narrative. **Materials & Services are budgeted at \$142,547.**

### CAPITAL OUTLAY

The District does not expect Capital Outlay requirements in this budget cycle.

### **Detail of General Fund Materials & Services Requirements (LB 31)**

Accounting includes the cost of the financial review, associated filing fees, bank fees, bookkeeping, and costs related to doing payroll. The cost for the review (previously a full audit) continues to rise. Financial Review/Audit costs are budgeted at \$4,000. **Payroll and bookkeeping costs are rising year over year and are budgeted at \$14,000.**

Consulting funds are used for the hiring of independent consultants (engineering, geotechnical, aerial mapping, etc. services) to provide the District with necessary outside research. **The Consulting budget is \$10,000.**

Contracting funds are used to hire contractors as necessary to accomplish small projects that arise in the budget year. **Contracting is budgeted at \$25,000.**

Elections take place on two-year cycles. Traditionally the District pays its full cost share for the election during the fiscal year that it occurred. This results in one year of \$0 with an allocation of approximately \$1,365 for the following year, therefore, **this category is \$2,730 this year.**

Equipment and Facilities Operation and Maintenance includes estimates for electricity and maintenance on the recently installed aeration-oxidation project. **This is in addition to the funding needed for the District boat operation and maintenance, with of total budget of \$28,000.**

Erosion and Sediment Control **will be budgeted at \$0 in the current year** as this line item is being phased out and costs incurred under it previously will be re-allocated to existing line items that share overlapping purposes.

Insurance & Bonds have been appropriated to cover the cost associated with real property



insurance for equipment owned by the District. **The budget is \$2,800.**

Lake Level Management includes Lake Contractor duties of installation, removal, storage, and transport of the dam; daily lake level and precipitation monitoring; sign maintenance, in water storm debris removal, and related minor construction projects. **The budget is \$7,500.**

Legal costs include the cost of publication of legal notices, Board committee meetings, and legal fees to the Government Ethics Commission. **The budget is \$2,000.**

Monitoring expenditures will fund the bacteria, nutrient, harmful algal bloom surveillance, and lake water constituencies sampling, lab analysis, and reporting programs that support the aeration-oxidation project and routine lake water quality programs. **The budget is \$10,000.**

Nutrient Control. **will be budgeted at \$0 in the current year** as this line item is being phased out and costs incurred under it previously will be re-allocated to existing line items that share overlapping purposes.

Office Operations cover costs such as Rent, Office Supplies, Information Technology (IT), Furnishings, and Communications. **The budget is \$22,000.**

Public Relations cover costs associated with membership dues, district signage, outreach, education, conferences, and communication. Public relations also cover the cost of the District holding its regularly monthly meeting at City Hall which are televised on the governmental access Channel 4, this service includes online streaming of the District's meetings. **The budget is \$23,000.**

Training and Continued Education covers costs for the manager, staff, and the board to attend various educational programs related to District functions. **The budget is at \$750.**

Transportation covers the costs to tow or move the District boat, move materials and equipment, conduct sampling routines, and provides staff transportation reimbursements as required. **The budget is \$14,500.**

Vegetation Management and Control. Funds for this category will be used to investigate and manage nuisance aquatic vegetation in Devils Lake.



Devils Lake Water Improvement District

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Appendix

*Resolutions* ..... A  
*LB Forms.* ..... B

DRAFT

## **Appendix A**

### **Resolutions**

DRAFT

## **Appendix B**

### **LB Forms**

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**FORM  
LB-11**

This fund is authorized and established by resolution / ordinance number 07-01 on April 5, 2007 for the following specified purpose:

General improvements as defined in Devils Lake Plan

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2027

Improvement Fund  
(Fund)

Devils Lake Water Improvement District  
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2020 - 2021						
Actual		Adopted Budget Year 2019 - 2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2017 - 2018	First Preceding Year 2018 - 2019									
1			1	RESOURCES			1			
2	-	-	2	Cash on hand * (cash basis), or	-	-	-	2		
3	397044	344602	3	Working Capital (accrual basis)	291830			3		
4	-	-	4	Previously levied taxes estimated to be received	-			4		
5	7180	8207	5	Interest	8500			5		
6		22000	6	Transferred IN, from other funds	0			6		
7	14000	7500	7	Grants and Donations	0			7		
8			8					8		
9			9					9		
10	418224	382309	10	Total Resources, except taxes to be levied				10		
11		0	11	Taxes estimated to be received	300330	0	0	11		
12			12	Taxes collected in year levied				12		
13	<b>418224</b>	<b>382309</b>	13	<b>TOTAL RESOURCES</b>	<b>300330</b>	<b>0</b>	<b>0</b>	13		
14			14	REQUIREMENTS **				14		
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail		15		
16	-	-	16		M&S	Bank Fees	-	16		
17	-	-	17		M&S	Watershed Protection	-	17		
18	-	-	18		M&S	Vegetation Management	-	18		
19	-	-	19		M&S	Consulting	-	19		
20	-	-	20		M&S	Contracting	-	20		
21	-	-	21		M&S	Fish & Wildlife	-	21		
22	-	-	22		M&S	Recreation	-	22		
23	-	-	23		M&S	Sewer	-	23		
24	-	-	24		Personnel Services	Salary, Payroll Taxes & Benefits	-	24		
25	-	-	25		Capital Outlay	Capital Outlay: Vehicle	-	25		
26	-	-	26		Capital Outlay	Capital Outlay: Boats, Motor & Trailer	-	26		
27	-	-	27		Capital Outlay	Capital Outlay: Lake Bottom Aeration Project	-	27		
28	-	-	28					28		
29	-	6531	29		Transfer OUT	Transfer OUT to General Fund (Prior Period Adjustment)	0	29		
30	-	-	30		Transfer OUT	Transfer OUT to Transportation Fund (Vehicle)	0	30		
31	-	0	31		Transfer OUT	Transfer OUT to Transportation Fund (Boat)	0	31		
32	-	-	32			Ending balance (prior years)	0	32		
33	418,224	375,778	33			<b>RESERVED FOR FUTURE EXPENDITURE</b>	300,330	33		
34			34					34		
35			35			Ending balance (prior years)		35		
36			36			<b>UNAPPROPRIATED ENDING FUND BALANCE</b>		36		
37	<b>418224</b>	<b>382309</b>	37			<b>TOTAL REQUIREMENTS</b>	<b>300330</b>	<b>0</b>	<b>0</b>	37

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

**FORM  
LB-11**

This fund is authorized and established by resolution / ordinance number 07-01 on April 5, 2007 for the following specified purpose:

General improvements as defined in Devils Lake Plan

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2027

Transportation Fund  
(Fund)

Devils Lake Water Improvement District  
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2020 - 2021						
Actual		Adopted Budget Year 2019 - 2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2017 - 2018	First Preceding Year 2018 - 2019									
1			1	RESOURCES			1			
2	-	-	2	Cash on hand * (cash basis), or	-	-	-	2		
3	-	26000	3	Working Capital (accrual basis)	59000			3		
4	-	-	4	Previously levied taxes estimated to be received	-	-	-	4		
5	-	1063	5	Interest	1600			5		
6	-	-	6	Transferred IN from General Fund (Vehicle)	0	0	0	6		
7	-	-	7	Transferred IN from General Fund (Boat)	20000			7		
8	-	5000	8	Transferred IN from Improvement Fund (Vehicle)	-	-	-	8		
9	-	27049	9	Transferred IN from Improvement Fund (Boat)	-	-	-	9		
10	79277	59112	10	Total Resources, except taxes to be levied	80600	0	0	10		
11			11	Taxes estimated to be received				11		
12			12	Taxes collected in year levied				12		
13	<b>79277</b>	<b>59112</b>	13	<b>TOTAL RESOURCES</b>	<b>80600</b>	<b>0</b>	<b>0</b>	13		
14			14	REQUIREMENTS **				14		
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail		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					30		
31			31					31		
32			32			Ending balance (prior years)	0	0	0	32
33		59,112	33			<b>RESERVED FOR FUTURE EXPENDITURE</b>	80600			33
34			34							34
35	79277		35			Ending balance (prior years)				35
36			36	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			80600	80600	80600	36
37	<b>79277</b>	<b>59112</b>	37	<b>TOTAL REQUIREMENTS</b>			<b>80600</b>	<b>80600</b>	<b>80600</b>	37

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

**RESOURCES**  
**General Fund**

(Fund)

Devils Lake Water Improvement District

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2020-2021			
	Actual		Adopted Budget This Year Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019						
1	-	-	-	1 Available cash on hand* (cash basis) or	-	-	-	1
2	263623	263623	223000	2 Net working capital (accrual basis)	271168			2
3	7723	4874	10000	3 Previously levied taxes estimated to be received	8000			3
4	4113	7480	8000	4 Interest	10,300			4
5	-		6531	5 Transferred IN, from other funds	0			5
6				6 <b>OTHER RESOURCES</b>				6
7	0	100000	100000	7 Unappropriated Ending Fund Balance Previous	100000			7
8	-	-	2000	8 Siletz Tribal Donation	2000			8
9	-	-	0	9 Grants (Secured)	0			9
10	-	-	0	10 Grants (Unsecured)	0			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	275459	375977	349531	29 Total resources, except taxes to be levied	391468	0	0	29
30			270000	30 Taxes estimated to be received	280062			30
31	241985	263668		31 Taxes collected in year levied				31
32	<b>517444</b>	<b>639645</b>	<b>619531</b>	<b>32 TOTAL RESOURCES</b>	<b>671530</b>	<b>0</b>	<b>0</b>	<b>32</b>

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

**REQUIREMENTS SUMMARY**

**FORM  
LB-30**

**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

General Fund  
(name of fund)

**Devils Lake Water Improvement Dist.**  
(name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: <b>(Name of Org. Unit or Program &amp; Activity)</b>	Budget For Next Year 2020-21			
	Actual		Adopted Budget This Year 2019-20		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-18	First Preceding Year 2018-19						
1				1 PERSONNEL SERVICES				1
2	-	-	117,000	2 Salary	120,000			2
3	-	-	9,000	3 Payroll Tax	9,500			3
4	-	-	8,000	4 Insurance	8,250			4
5	-	-	3,300	5 Simplified Employee Pension	3,500			5
6	-	-	-	6	-			6
7	-	-	-	7	-			7
8	<b>93,772</b>	<b>103,890</b>	<b>137,300</b>	8 <b>TOTAL PERSONNEL SERVICES</b>	<b>141,250</b>	<b>0</b>	<b>0</b>	8
9	<b>1.2</b>	<b>1.2</b>	<b>1.2</b>	9 <b>Total Full-Time Equivalent (FTE)</b>	<b>1.50</b>			9
10				10 MATERIALS AND SERVICES				10
11	66,778	82,505	142,547	11 M&S Form LB 31	182,280			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	<b>66,778</b>	<b>82,505</b>	<b>142,547</b>	27 <b>TOTAL MATERIALS AND SERVICES</b>	<b>182,280</b>	<b>0</b>	<b>0</b>	27
28				28 CAPITAL OUTLAY				28
29	1,545	158,817	2,500	29 Field and Office Equipment				29
30				30				30
31				31				31
32				32				32
33				33				33
34				34				34
35	<b>1,545</b>	<b>158,817</b>	<b>2,500</b>	35 <b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	35
36	<b>162,095</b>	<b>345,212</b>	<b>282,347</b>	36 <b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>323,530</b>	<b>0</b>	<b>0</b>	36



**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**

General Fund

**Devils Lake Water Improvement Dist.**

(name of fund)

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2020-21			
	Actual		Adopted Budget This Year 2019-20		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-18	First Preceding Year 2018-19						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2				2				2
3				3				3
4	0	0	0	4 <b>TOTAL PERSONNEL SERVICES</b>	0	0	0	4
5				5 <b>Total Full-Time Equivalent (FTE)</b>				5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7				7				7
8				8				8
9	0	0	0	9 <b>TOTAL MATERIALS AND SERVICES</b>	0	0	0	9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	0	0	0	13 <b>TOTAL CAPITAL OUTLAY</b>	0	0	0	13
14				14 DEBT SERVICE				14
15				15				15
16				16				16
17	0	0	0	17 <b>TOTAL DEBT SERVICE</b>	0	0	0	17
18				18 SPECIAL PAYMENTS				18
19				19				19
20				20				20
21	0	0	0	21 <b>TOTAL SPECIAL PAYMENTS</b>	0	0	0	21
22				22 INTERFUND TRANSFERS				22
23	18,701	22,000	0	23 OUT to Improvement Fund	0			23
24	0	0	0	24 Out to Transportation Fund (Vehicle)	0			24
25	0	5,000	20,000	25 Out to Transportation Fund (Boat)	0			25
26				26				26
27				27				27
28	18,701	27,000	20,000	28 <b>TOTAL INTERFUND TRANSFERS</b>	0	0	0	28
29			5,000	29 <b>OPERATING CONTINGENCY</b>	5,000			29
30			168,029	30 <b>RESERVED FOR FUTURE EXPENDITURE</b>	220,000			30
31			100,000	31 <b>UNAPPROPRIATED ENDING BALANCE</b>	100,000			31
32	18,701	27,000	293,029	32 <b>Total Requirements NOT ALLOCATED</b>	325,000	0	0	32
33				33 <b>Total Requirements for ALL Org.Units/Programs within fund</b>	0			33
34		0		34 <b>Ending balance (prior years)</b>				34
35	18,701	27,000	293,029	35 <b>TOTAL REQUIREMENTS</b>	325,000	0	0	35

**DETAILED REQUIREMENTS**

**Materials and Services**

Historical Data				REQUIREMENTS FOR: District Operations		Budget for Next Year 2020-2021				
Actual		Adopted Budget This Year Year 2019-2020	Proposed by Budget Officer			Approved by Budget Committee	Adopted by Governing Body			
Second Preceding Year 2017 - 2018	First Preceding Year 2018 -2019									
1			1	Object Classification	Detail				1	
2	9555	10452	11500	2	M&S Accounting	14,000			2	
3	2260	0	1000	3	M&S Consulting	10,000			3	
4	7500	6000	9495	4	M&S Contracting	25,000			4	
5	0	2730	0	5	M&S Elections	2730			5	
6	5730	12148	30000	6	M&S Equipment and Facilities O&M	28000			6	
7	0	0	5000	7	M&S Erosion & Sediment Control	0			7	
8	2508	2955	2700	8	M&S Insurance	2800			8	
9	3453	3565	6000	9	M&S Lake Level Management	7,500			9	
10	777	2182	3000	10	M&S Legal	2,000			10	
11	4053	5928	10000	11	M&S Monitoring	10000			11	
12	0	0	0	12	M&S Nutrient Control	0			12	
13	17500	19108	30000	13	M&S Office	22000			13	
14	8689	11895	20102	14	M&S Public Relations	23000			14	
15	90	0	750	15	M&S Training & Continued Education	750			15	
16	3866	5542	8000	16	M&S Transportation	14,500			16	
17	797	0	5000	17	M&S Vegetation Management	20,000			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				29					29	
30			1.2	30	<b>Total Full Time Equivalent (FTE)*</b>					30
31				31	Ending balance (prior years)					31
32				32	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>					32
<b>33</b>	<b>66778</b>	<b>82505</b>	<b>142547</b>	<b>33</b>	<b>TOTAL REQUIREMENTS</b>		<b>182280</b>	<b>0</b>	<b>0</b>	<b>33</b>

\* When budgeting for Personnel Services Expenditures, include number of related full-time equivalent positions.

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

To assessor of Lincoln County

**FORM LB-50  
2020-2021**

Check here if this is an amended form.

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

The **Deviils Lake Water Improvement District** has the responsibility and authority to place the following property tax, fee, charge or assessment

District Name

on the tax roll of **Lincoln** County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

<b>PO Box 974</b> Mailing Address of District	<b>Lincoln City</b> City	<b>OR</b> State	<b>97367</b> ZIP code	<b>June 1, 2020</b> Date
<b>Joshua Brainerd</b> Contact Person	<b>District Manager</b> Title	<b>541-994-5330</b> Daytime Telephone	<b>josh@dlwid.org</b> Contact Person E-Mail	

**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			
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . . . .	1	0.2499			
2. Local option operating tax . . . . .	2	0		<b>Excluded from Measure 5 Limits Dollar Amount of Bond Levy</b>	
3. Local option capital project tax . . . . .	3	0			
4. City of Portland Levy for pension and disability obligations . . . . .	4	0			
5a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	5a.	0			
5b. Levy for bonded indebtedness from bonds approved by voters <b>on or after</b> October 6, 2001 . . . . .	5b.	0			
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	<b>0.2499</b>
7. Election date when your <b>new district</b> received voter approval for your permanent rate limit . . . . .	7	N/A
8. <b>Estimated</b> permanent rate limit for newly <b>merged/consolidated district</b> . . . . .	8	N/A

**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
N/A				
N/A				

**Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES\***

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
N/A			
N/A			

\*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.

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

To assessor of Lincoln County

## FORM LB-50 2020-2021

Check here if this is an amended form.

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

The **Devils Lake Water Improvement District** has the responsibility and authority to place the following property tax, fee, charge or assessment

District Name

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

County Name

<b>PO Box 974</b> <small>Mailing Address of District</small>	<b>Lincoln City</b> <small>City</small>	<b>OR</b> <small>State</small>	<b>97367</b> <small>ZIP code</small>	<b>June 1, 2020</b> <small>Date</small>
<b>Joshua Brainerd</b> <small>Contact Person</small>	<b>District Manager</b> <small>Title</small>	<b>541-994-5330</b> <small>Daytime Telephone</small>	<a href="mailto:josh@dlwid.org">josh@dlwid.org</a> <small>Contact Person E-Mail</small>	

**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			
1.	Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . . . .	1	0.128		
2.	Local option operating tax . . . . .	2	0		
3.	Local option capital project tax . . . . .	3	0		<b>Excluded from Measure 5 Limits Dollar Amount of Bond Levy</b>
4.	City of Portland Levy for pension and disability obligations . . . . .	4	0		
5a.	Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	5a.	0		
5b.	Levy for bonded indebtedness from bonds approved by voters <b>on or after</b> October 6, 2001 . . . . .	5b.	0		
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	0.128	
7.	Election date when your <b>new district</b> received voter approval for your permanent rate limit . . . . .	7	N/A	
8.	<b>Estimated</b> permanent rate limit for newly <b>merged/consolidated district</b> . . . . .	8	N/A	

**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
N/A				
N/A				

**Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES\***

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
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N/A			

\*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.

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