



## Devils Lake Water Improvement District

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4006 NE West Devils Lake Road • Lincoln City, Oregon 97367  
(541) 994-5330

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

Fiscal Year 2023-2024

# BUDGET

Budget Available --- April 13, 2023

Budget Committee Meeting --- May 11, 2023

Budget Hearing --- June 8, 2023

Budget  
Committee  
Version

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*LB 50 --- Notice of Property Tax Inside Watershed*

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**Devils Lake Water Improvement District**  
**2023-2024**  
**Budget Committee**

<b>MEMBER</b>	<b>POSITION</b>	<b><i>TERM</i></b>
Mitchell Moore	Position 1-Director	<i>6/30/2023</i>
Tina French	Position 2-Director-Chairperson	<i>6/30/2023</i>
Colin Teem	Position 3-Director	<i>6/30/2023</i>
Keith Fowler	Position 4-Director	<i>6/30/2025</i>
Susan Elworth	Position 5-Director	<i>6/30/2023</i>
Roger Smith	Position 1	<i>December 31, 2023</i>
Bryan O'Doherty	Position 2	<i>December 31,2025</i>
Miles Schlesinger	Position 3	<i>December 31, 2024</i>
Larry Rich	Position 4	<i>December 31,2025</i>
Tom Rice	Position 5	<i>December 31,2025</i>

**Budget Officer**

Josh Brainerd  
 DLWID District Manager

Devils Lake Water Improvement District  
2023-2024  
Budget Calendar

January 12	Appoint Budget Officer (ORS 294.331)
January 12	Establish and adopt Budget Calendar
January 12	Appoint Budget Committee (ORS 294.336)
February 1	Budget Officer Prepares Budget (ORS 294.414)
March 24	Publish Budget Committee Meeting Notice (ORS 294.401)
March 24	Proposed Budget Available (ORS 294.426 (6), (8))
April 13	Budget Committee Meets (ORS 294.426)
April 13	Budget Committee Approves Budget (ORS 294.428)
May 11	Publish Budget Summary & Hearing Notice (ORS 294.438)
June 8	Budget Hearing Held (ORS 294.453)
June 8	Budget Adopted, Appropriations Made, Taxes Declared and Categorized (ORS 294.456)
July 1	Taxes Submitted to County Assessor: (ORS 294.458)
July 1	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**

In recent years, there has been a growing recognition of the need for effective management of nuisance submerged aquatic vegetation (SAV) species. Some SAV species can become problematic when they overgrow and negatively impact the aquatic ecosystem. As a result, there has been a significant increase in funding for the management of these nuisance SAV species.

The funding is being used to support a range of measures to manage SAV, including research on SAV ecology, monitoring of SAV populations, and development of effective management strategies. Additionally, the funding is being used to support initiatives such as selective harvesting, herbicide treatments, and manual removal in situations where the overgrowth is negatively impacting the ecosystem.

## **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, 2023. The district expects to have \$81,034 available in the Improvement Fund at the end of the FY 2023-2024. **With interest of \$1,783, the district expects the Improvement Fund will have approximately \$82,817 available for reserve applications.**

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

The Improvement Fund does not anticipate significant changes in the 2023-24 budget year.

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

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

The resources of the Transportation Fund for the upcoming fiscal year include Working Capital and interest less expenditures expected by June 30, 2023. The district expects to have \$21,835 available in the Improvement Fund at the end of the FY 2023-2024. **With interest of \$480, the district expects the Improvement Fund will have approximately \$22,315 available for reserve applications.**

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

The Transportation Fund does not anticipate significant changes in the 2023-24 budget year.

## **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, 2023, 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 additional grant monies, not yet secured, during this fiscal year. Oregon budget law permits the district board to accept any unanticipated grant or donation without modification to the budget. Additionally, the district expects to rent boat slip space to the public in the amount for the upcoming fiscal year as staffing allows.

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 \$1,036,603 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 31 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 \$518,128 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 \$67,479 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 \$316,611, but these monies are not available until halfway through the fiscal year. Maintaining the UEFB at \$100,000 allows 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 \$518,475.**

### **PERSONNEL SERVICES**

Personnel Services are those costs associated with the necessary services to operate the district. Salary and benefit packages offered by the District include salary, payroll tax, and various insurance, pension, and wellness benefits. In addition, this category includes costs related to independent contracting services necessary to maintain the operations of the district. **Personnel Services are budgeted at \$141,100.**

### **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 \$377,375.**

### **CAPITAL OUTLAY**

The District does not expect Capital Outlay requirements in this budget cycle for the General Fund.

## **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. **Payroll and bookkeeping costs are rising year over year and are budgeted at \$14,655.**

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 \$20,000.**

Contracting funds are used to hire contractors as necessary to accomplish projects that arise in the budget year. **Contracting is budgeted at \$81,560.**

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 category is \$1,900 this year.**

Equipment and Facilities Operation and Maintenance includes estimates for electricity and maintenance on the lake bottom aeration-oxidation system as well as general maintenance and operations for the marina facilities. **This is a of total budget of \$28,755.**

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



insurance for equipment owned by the District. **The budget is \$6,755.**

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 \$6,600.**

Legal costs include the cost of publication of legal notices, Board committee meetings, and legal fees to the Government Ethics Commission. **The budget is \$10,000.**

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 \$4,350.**

Office Operations cover costs such as Utilities, Meeting Space Rent, Office Supplies, Information Technology (this service includes online streaming of the District's meetings and website maintenance), Furnishings, and Communications. **The budget is \$10,000.**

Public Relations cover costs associated with membership dues, district signage, outreach, education, conferences, and communication. **The budget is \$5,000.**

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 \$2,800.**

Transportation covers employee re-imburements for personal vehicle use while working on District Operations or business. District operations require the regular use of a watercraft and land-based vehicle. Usual tasks include but are not limited to, moving materials and equipment, conducting sampling routines, equipment inspections (aeration system), property inspections (marina), and employee transportation to various meetings and work sites. Employee transportation reimbursement programs are common among organizations looking to reduce costs and provide additional benefits to their employees. This is particularly true for organizations that operate in areas with limited resources, where transportation options may be limited or expensive to own and maintain. **The budget is \$15,500.**

Vegetation Management and Control. Funds for this category will be used to investigate and manage nuisance aquatic vegetation in Devils Lake. The management of nuisance submerged aquatic vegetation (SAV) can be costly, and in recent years, there has been a major increase in the cost of these management efforts. The increase in cost is primarily due to several factors, including rising labor costs, increased demand for management services, and the need for specialized equipment and technology.

As a result of the increased costs, DLWID is seeking out new ways to manage these costs while still effectively managing SAV populations. Some strategies that are being explored include using

more cost-effective management techniques, developing partnerships with other organizations to share resources and expertise, and leveraging technology to improve the efficiency of management efforts.

It is important to note that while the cost of SAV management may be high, it is still an essential component of maintaining healthy aquatic ecosystems. Nuisance SAV species can have a negative impact on water quality, reduce biodiversity, and harm important commercial and recreational activities. As such, the cost of managing these species must be balanced against the need to maintain a healthy and sustainable aquatic environment. **The budget is \$165,000.**



Devils Lake Water Improvement District

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Appendix

*Resolutions* ..... *A*

*LB Forms* ..... *B*

# **Appendix A**

## **Resolutions**

# **Appendix B**

## **LB Forms**

A public meeting of the Devils Lake Water Improvement District will be held on June,8 2023 at 6:00 pm. The meeting will be held @ 801 SE Hwy 101, Lincoln City, OR 97367 . The meeting link will be posted on www.dlwid.org and available through our social media outlets. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the Devils Lake Water Improvement District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained online at www.DLWID.org. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Joshua Brainerd (District Manager) Telephone: (541) 994-5330 Email: josh@dlwid.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2021-22	Adopted Budget This Year 2022-23	Approved Budget Next Year 2023-24
Beginning Fund Balance/Net Working Capital	780,304	813,059	624,726
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	0	42,000	0
Federal, State & all Other Grants, Gifts, Allocations & Donations	46,779	77,000	42,000
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	0	0	0
All Other Resources Except Current Year Property Taxes	0	16,354	23,118
Current Year Property Taxes Estimated to be Received	0	290,506	316,611
<b>Total Resources</b>	<b>827,083</b>	<b>1,238,919</b>	<b>1,006,455</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	130,207	233,550	141,100
Materials and Services	131,319	211,500	377,375
Capital Outlay	0	300,000	0
Debt Service	0	35,820	40,200
Interfund Transfers	0	60,000	0
Contingencies	5,000	5,000	50,000
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	560,557	393,049	397,780
<b>Total Requirements</b>	<b>827,083</b>	<b>1,238,919</b>	<b>1,006,455</b>

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
District Operations	266,526	845,870	518,475
FTE	2	3	2.0
Not Allocated to Organizational Unit or Program	560,557	393,049	487,980
FTE	0	0	0
<b>Total Requirements</b>	<b>827,083</b>	<b>1,238,919</b>	<b>1,006,455</b>
<b>Total FTE</b>	<b>2</b>	<b>3</b>	<b>2</b>

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \***  
 The Devils Lake Water Improvement District was established in 1984 for the "restoration, maintenance, and enhancement of Devils Lake". Projects include an aeration/oxidation project for Harmful Algal Bloom reductions and monies for flood protection including maintenance of the of the D-River channel. Funding is provided by property taxes on properties in the District, through grant acquisitions, and revenue from District operations. Funding includes property taxes, interest, back taxes, Net Working Capital, and the Unappropriated Ending Fund Balance from the General Fund, and reserve monies in the Improvement Fund and the Transportation Fund.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2018-19	Rate or Amount Imposed This Year 2019-20	Rate or Amount Approved Next Year 2020-21
Permanent Rate Levy (Inside Watershed rate limit 0.2499 per \$1,000)	0.2499 per \$1,000	0.2499 per \$1,000	0.2499 per \$1,000
Permanent Rate Levy (Outside Watershed rate limit 0.1280 per \$1,000)	0.1280 per \$1,000	0.1280 per \$1,000	0.1280 per \$1,000
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	\$0	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>

\* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

**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 2023 - 2024				
Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2020 - 2021	First Preceding Year 2021 - 2022	Adopted Budget Year 2022 - 2023						
1			1	<b>RESOURCES</b>			1	
2	-	-	2	Cash on hand * (cash basis), or	-	-	2	
3	294,839	80,571	3	Working Capital (accrual basis)	81,034		3	
4	-	-	4	Previously levied taxes estimated to be received	0		4	
5	-	-	5	Interest	1,783		5	
6	0	0	6	Transferred IN, from other funds	0		6	
7	0	0	7	Grants and Donations	0	0	7	
8			8				8	
9			9				9	
10	294,839	80,571	10	Total Resources, except taxes to be levied			10	
11			11	Taxes estimated to be received	0	0	11	
12			12	Taxes collected in year levied			12	
13	<b>294,839</b>	<b>80,571</b>	13	<b>TOTAL RESOURCES</b>	<b>82,817</b>	<b>0</b>	<b>13</b>	
14			14	<b>REQUIREMENTS **</b>			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: Marina Office	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	-	-	29		Transfer OUT	Transfer OUT to General Fund (Prior Period Adjustment)	29	
30	-	-	30		Transfer OUT	Transfer OUT to Transportation Fund (Vehicle)	30	
31	-	-	31		Transfer OUT	Transfer OUT to Transportation Fund (Boat)	31	
32	-	-	32			Ending balance (prior years)	32	
33	-	-	33			<b>RESERVED FOR FUTURE EXPENDITURE</b>	33	
34	-	-	34				34	
35	294,839	80,571	35			Ending balance (prior years)	35	
36			36		<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			36
37	<b>294,839</b>	<b>80,571</b>	37		<b>TOTAL REQUIREMENTS</b>			<b>37</b>

\*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 2022 - 2023			
Actual			Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2020 - 2021	First Preceding Year 2021 - 2022	Adopted Budget Year 2022 - 2023						
1				1	<b>RESOURCES</b>			1
2	-	-	-	2	Cash on hand * (cash basis), or	-	-	-
3	81,241	21,710	21,443	3	Working Capital (accrual basis)	21,835		
4	-	-	-	4	Previously levied taxes estimated to be received	-		
5	0	0	1,287	5	Interest	480		
6	-	-	0	6	Transferred IN from General Fund (Vehicle)	0		
7	-	-	0	7	Transferred IN from General Fund (Boat)	0		
8	-	-	0	8	Transferred IN from Improvement Fund (Vehicle)	-		
9	-	-	0	9	Transferred IN from Improvement Fund (Boat)	-		
10	81,241	21,710	22,730	10	Total Resources, except taxes to be levied	22,315		
11			-	11	Taxes estimated to be received			
12				12	Taxes collected in year levied			
13	<b>81,241</b>	<b>21,710</b>	<b>22,730</b>	13	<b>TOTAL RESOURCES</b>	<b>22,315</b>	<b>0</b>	<b>0</b>
14				14	<b>REQUIREMENTS **</b>			
15				15	Org. Unit or Prog. & Activity			
16				16	Object Classification			
17				17	Detail	0		
18				18				
19				19				
20				20				
21				21				
22				22				
23				23				
24				24				
25				25				
26				26				
27				27				
28				28				
29				29				
30				30				
31				31				
32				32	Ending balance (prior years)	0	0	0
33			22,730	33	<b>RESERVED FOR FUTURE EXPENDITURE</b>	22,315	0	0
34				34				
35	81,241	21,710		35	Ending balance (prior years)			
36				36	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	22,315	0	0
37	<b>81,241</b>	<b>21,710</b>	<b>22,730</b>	37	<b>TOTAL REQUIREMENTS</b>	<b>22,315</b>	<b>0</b>	<b>0</b>

\*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 2022-2023			
	Actual		Adopted Budget Year 2022 - 2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020 - 2021	First Preceding Year 2021 - 2022						
1	-	-	-	1 Available cash on hand* (cash basis) or	-	-	-	1
2	661,417	419,464	289,395	2 Net working capital (accrual basis)	524,726			2
3	-	-	9,233	3 Previously levied taxes estimated to be received	9,510			3
4	5,782	3,334	4,200	4 Interest	13,608			4
5	-	0	0	5 Transferred IN, from other funds				5
6				6 <b>OTHER RESOURCES</b>				6
7	100,000	100,000	100,000	7 Unappropriated Ending Fund Balance Previous	100,000			7
8	0	2,000	2,000	8 Siletz Tribal Donation	2,000			8
9	46,778	14,000	310,000	9 Grants (Secured)	0			9
10	-	-	0	10 Grants (Unsecured)	0			10
11	-	-	0	11 Boat Slip rentals	0			11
12				12 Revenue from Lincoln City	40,000			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	813,977	538,798	714,828	29 Total resources, except taxes to be levied	689,844	0	0	29
30			299,221	30 Taxes estimated to be received	316,611			30
31	288,062	303,622		31 Taxes collected in year levied				31
32	<b>1,102,039</b>	<b>842,420</b>	<b>1,014,049</b>	32 <b>TOTAL RESOURCES</b>	<b>1,006,455</b>	<b>0</b>	<b>0</b>	32

\*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)

Line Item	Historical Data			REQUIREMENTS FOR: <u>District Operations</u>	Budget For Next Year 2022-23		
	Actual		Adopted Budget This Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2020 - 2021	First Preceding Year 2021 - 2022					
1				1 PERSONNEL SERVICES			1
2	103,605	118,402	175,000	2 Salary	97,020		2
3	10,304	12,042	12,250	3 Payroll Tax	11,404		3
4	9,079	10,748	12,216	4 Insurance	12,216		4
5	3,724	5,024	4,875	5 Simplified Employee Pension	4,560		5
6	-	-	-	6 Hourly	15,900		6
7	-	-	-	7	-	-	7
8	126,712	146,216	204,341	8 <b>TOTAL PERSONNEL SERVICES</b>	141,100	0	8
9	1.2	1.5	2.0	9 <b>Total Full-Time Equivalent (FTE)</b>	2.0		9
10				10 MATERIALS AND SERVICES			10
11	164,007	183,932	352,300	11 M&S Form LB 31	377,375		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	164,007	183,932	352,300	27 <b>TOTAL MATERIALS AND SERVICES</b>	377,375	0	27
28				28 CAPITAL OUTLAY			28
29				29			29
30				30			30
31				31			31
32				32			32
33				33			33
34				34			34
35	-	-	0	35 <b>TOTAL CAPITAL OUTLAY</b>	0	0	35
36	290,719	330,148	556,641	36 <b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	518,475	0	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 2022-23		
	Actual		Adopted Budget This Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2020 - 2021	First Preceding Year 2021 - 2022					
1			1	PERSONNEL SERVICES NOT ALLOCATED			1
2			2				2
3			3				3
4	0	0	0	4 TOTAL PERSONNEL SERVICES	0	0	0
5			5	5 Total Full-Time Equivalent (FTE)			5
6			6	MATERIALS AND SERVICES NOT ALLOCATED			6
7			7				7
8			8				8
9	0	0	0	9 TOTAL MATERIALS AND SERVICES	0	0	0
10			10	CAPITAL OUTLAY NOT ALLOCATED			10
11			11				11
12			12				12
13	0	0	0	13 TOTAL CAPITAL OUTLAY	0	0	0
14			14	DEBT SERVICE			14
15	0	0	39,600	15 Marina Payment	40,200		15
16			16				16
17	0	0	39,600	17 TOTAL DEBT SERVICE	40,200	0	0
18			18	SPECIAL PAYMENTS			18
19			19				19
20			20				20
21	0	0	0	21 TOTAL SPECIAL PAYMENTS	0	0	0
22			22	INTERFUND TRANSFERS			22
23	0	0	0	23 OUT to Improvement Fund	0	0	0
24	0	0	0	24 Out to Transportation Fund (Vehicle)	0	0	0
25	0	0	0	25 Out to Transportation Fund (Boat)	0	0	0
26			26				26
27			27				27
28	0	0	0	28 TOTAL INTERFUND TRANSFERS	0	0	0
29			47,891	29 OPERATING CONTINGENCY	50,000		29
30			269,917	30 RESERVED FOR FUTURE EXPENDITURE	297,780		30
31			100,000	31 UNAPPROPRIATED ENDING BALANCE	100,000		31
32			457,408	32 Total Requirements NOT ALLOCATED	487,980	0	0
33			556,641	33 Total Requirements for ALL Org.Units/Programs within fund	518,475	0	0
34			34	34 Ending balance (prior years)			34
35			1,014,049	35 TOTAL REQUIREMENTS	1,006,455	0	0

DETAILED REQUIREMENTS

Materials and Services

Historical Data				REQUIREMENTS FOR: District Operations		Budget for Next Year 2022-2023				
Actual		Adopted Budget This Year Year 2022-2023	Proposed by Budget Officer			Approved by Budget Committee	Adopted by Governing Body			
Second Preceding Year 2020 - 2021	First Preceding Year 2021 - 2022									
1			1	Object Classification	Detail				1	
2	12,450	10,523	14,000	2	M&S Accounting	14,655				2
3	370	5,614	20,000	3	M&S Consulting	20,000				3
4	8,703	49,799	75,000	4	M&S Contracting	81,560				4
5	540	3,179	3,800	5	M&S Elections	1,900				5
6	32,524	21,644	50,000	6	M&S Equipment and Facilities O&M	28,755				6
7	3,208	8,404	10,000	7	M&S Insurance	6,755				7
8	1,050	24,223	5,000	8	M&S Lake Level Management	6,600				8
9	329	1,603	10,000	9	M&S Legal	10,000				9
10	14,236	1,603	12,000	10	M&S Monitoring	4,350				10
11	28,642	20,227	10,000	11	M&S Office	14,500				11
12	14,775	3,579	5,000	12	M&S Public Relations	5,000				12
13	0	0	2,000	13	M&S Training & Continued Education	2,800				13
14	14,500	15,087	15,500	14	M&S Transportation	15,500				14
15	11,488	31	120,000	15	M&S Vegetation Management	165,000				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			1.5	30	Total Full Time Equivalent (FTE)*		2	2	2	30
31				31	Ending balance (prior years)					31
32				32	UNAPPROPRIATED ENDING FUND BALANCE					32
33	142,815	165,516	352,300	33	TOTAL REQUIREMENTS		377,375	0	0	33

\* 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  
2023-2024**

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

Check here if this is  
an amended form.

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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

4006 NE West Devils Lake Road Lincoln City OR 97367 4/19/2023  
Mailing Address of District City State ZIP code Date

Joshua Brainerd Executive Director 541-994-5330 josh@dlwid.org  
Contact Person Title Daytime Telephone Contact Person E-Mail

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**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 Dollar Amount of Bond Levy	
1.	Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . .	1	0.2499		0
2.	Local option operating tax . . . . .	2	0		0
3.	Local option capital project tax . . . . .	3	0		0
4.	City of Portland Levy for pension and disability obligations . . . . .	4	0		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	0.2499
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
1 N/A			
2 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  
2023-2024**

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

4006 NE West Devils Lake Road Lincoln City OR 97367 4/19/2023  
Mailing Address of District City State ZIP code Date

Joshua Brainerd Executive Director 541-994-5330 josh@dlwid.org  
Contact Person Title Daytime Telephone Contact Person E-Mail

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

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 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		Excluded from
		General Government Limits		
		Rate -or- Dollar Amount		Dollar Amount of Bond Levy
1.	Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . . . .	1	0.128	0
2.	Local option operating tax . . . . .	2	0	0
3.	Local option capital project tax . . . . .	3	0	0
4.	City of Portland Levy for pension and disability obligations . . . . .	4	0	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.

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N/A				
N/A				

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

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

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