



Devils Lake
Water Improvement District

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

DLWID.org

Fiscal Year
2024-2025
BUDGET

Budget Committee
Version

Table of Contents

BUDGET NARRATIVE

<i>Table of Contents</i>	2
<i>Budget Committee Roster</i>	3
<i>Budget Schedule</i>	4
<i>Budget Message</i>	5
<i>Reserve Fund (Improvement Fund)</i>	6
<i>Reserve Fund (Transportation Fund)</i>	6
<i>General Fund</i>	6-10

ANNUAL BUDGET

<i>LB 1 --- Notice of Budget Hearing</i>	
<i>LB 11 --- Reserve Fund (Improvement Fund)</i>	
<i>LB 11 --- Reserve Fund (Transportation Fund)</i>	
<i>LB 20 --- General Fund Resources</i>	
<i>LB 30 --- General Fund Requirements</i>	
<i>LB 31 --- General Fund Detailed Requirements</i>	
<i>LB 50 --- Notice of Property Tax Inside Watershed</i>	
<i>LB 50 --- Notice of Property Tax Outside Watershed</i>	

APPENDICES

<i>Resolutions</i>	<i>A</i>
<i>LB Forms</i>	<i>B</i>

Devils Lake Water Improvement District

2024-2025

Budget Committee

MEMBER	POSITION	<i>TERM</i>
Mitchell Moore	Position 1-Director	<i>6/30/2024</i>
Tina French	Position 2-Director-Chairperson	<i>6/30/2024</i>
Dayton Mays	Position 3-Director	<i>6/30/2024</i>
Keith Fowler	Position 4-Director	<i>6/30/2024</i>
Susan Elworth	Position 5-Director	<i>6/30/2024</i>
Roger Smith	Position 1	<i>December 31, 2025</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

Boone Marker

DLWID District Manager

**Devils Lake Water Improvement District
2024-2025
Budget Calendar**

January 11	Appoint Budget Officer (ORS 294.331)
January 11	Establish and adopt Budget Calendar
January 11	Appoint Budget Committee (ORS 294.336)
February 1	Budget Officer Prepares Budget (ORS 294.414)
April 10	Publish Budget Committee Meeting Notice (ORS 294.401)
April 10	Proposed Budget Available (ORS 294.426 (6), (8))
May 9	Budget Committee Meets (ORS 294.426)
May 9	Budget Committee Approves Budget (ORS 294.428)
May 9	Publish Budget Summary & Hearing Notice (ORS 294.438)
June 13	Budget Hearing Held (ORS 294.453)
June 13	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 is authorized to direct a range of initiatives, programs, and actions to achieve the restoration, maintenance, and enhancement of Devils Lake. These responsibilities can be grouped under four general areas, which form the district's core mission: water supply, water quality, natural systems, and public access. The district has established goals for each of these areas of responsibility:

Water Supply Goal: Ensure the proper supply and level of water in Devils Lake to provide for all existing and future reasonable and beneficial uses while protecting and maintaining water resources and related natural systems.

Water Quality Goal: Protect and improve water quality to sustain the water resources, environment, economy, and quality of life.

Natural Systems Goal: Preserve, protect, and restore natural systems to support their natural hydrologic and ecologic functions and improve the environment for fish, wildlife, and humans in Devils Lake and its watershed.

Public Access Goal: Improve and maintain public access and awareness, safe and efficient navigation, and recreational opportunities in and on Devils Lake

Notable Changes in Forecasted Activities from Previous Year Budget

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 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.

The District is required to file budgets with the state using forms that begin with the letters

"LB." These forms are part of the Local Budget Law in Oregon, which is regulated by the Oregon Department of Revenue. The LB forms are used to prepare, submit, and manage budgets for special districts, municipalities, and other local government agencies. LB forms used in this budget include:

These forms, along with instructions and additional resources, can be found on the [Oregon Department of Revenue's website under the Local Budget section](#). The forms are designed to help local governments follow Oregon's Local Budget Law and maintain transparency and accountability in their budgeting processes.

Reserve Fund (Improvement Fund)

Improvement Fund Resources (LB-11)

The improvement fund is primarily financed through fund transfers, grants, and other outside funding sources. These funds are used to support a wide range of projects, including shoreline erosion control, fish habitat enhancement, water quality monitoring, invasive species control, and other environmental restoration efforts.

The resources of the Improvement Fund for the upcoming fiscal year include Working Capital and interest less expenditures expected by June 30, 2024. The district expects to have \$84,000 available in the Improvement Fund at the end of the FY 2023-2024. With interest of \$4,200, the district expects the Improvement Fund will have approximately \$88,200 available for reserve applications.

Improvement Fund Requirements (LB-11)

The Improvement Fund does not anticipate significant changes in the 2024-25 budget year.

Reserve Fund (Transportation Fund)

Transportation Fund Resources (LB-11)

The transportation fund is used to maintain and improve District access to Devils Lake. All proceeds from boat slip rentals will be transferred into the Transportation Fund for future improvements to the Blue Heron infrastructure.

The resources of the Transportation Fund for the upcoming fiscal year include Working Capital and interest less expenditures expected by June 30, 2024. The district expects to have \$22,834 available in the Improvement Fund at the end of the FY 2023-2024. With interest of \$1,080 and the rental income transfer of \$1,946, the district expects the Improvement Fund will have approximately \$25,860 available for reserve applications.

Transportation Fund Requirements (LB-11)

This budget anticipates no significant purchases, and the fund should be \$25,860.

General Fund

General Fund Resources (LB-20)

This is a financial statement that shows the available District resources in the General Fund which 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, 2024, less anticipated expenditures expected by fiscal year end. The statement includes various items such as the net working capital (accrual basis) which is projected to be \$350,000 and the unappropriated ending fund balance from the previous period which is \$100,000. Additionally, there are previously levied taxes estimated to be received which is \$9,783, and interest earned on the available resources which is \$15,500. These ongoing resources and requirements for the district are estimated.

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. This budget includes these other resources, Siletz Tribal Donation of \$2,000, revenue from boat slip rentals, and other resources totaling \$481,908.

Additionally, the district expects to rent boat slip space to the public in the amount of \$4,625 for the upcoming fiscal year. The Blue Heron Landing property has 20 slips available for rent. Given this is our second year the estimate is based on 5 slips rented for 3 months at a monthly rate of \$275 plus 5 slips rented for 6 weeks at a weekly rate of \$100. All proceeds from the boat slip rental will be transferred to the Transportation Fund once received.

Furthermore, there are taxes estimated to be received which is \$326,110, and taxes collected in the year levied. The total resources including taxes estimated to be received and taxes collected in the year levied are \$808,018.

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 \$457,606 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 \$50,000 has been placed in Operating Contingency. Boat slip rentals received in 2023-24 will be transferred to the Transportation Fund a total of \$1,946.

Blue Heron Landing is accounted for on this LB-30. The Blue Heron Marina budgetary amount is created based on a promissory note drawn after a \$10,000 down payment for \$615,000 at 4% interest with a payment of \$2,983.85 plus \$18 service charge per month for 5 years with the full balance of the note \$553,086.70 due and payable as a final balloon payment on November 1, 2026.

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 \$316,919.

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 or a part-time employee necessary to maintain the operations of the district. Personnel Services are budgeted at \$111,274.

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 \$205,645.

Capital Outlay

The district doesn't expect any capital projects this fiscal year.

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 accounting budget is \$14,655.

Consulting funds are used for the hiring of independent consultants (engineering, geotechnical, aerial mapping, etc. services-often 1-time events) to provide the district with necessary outside research. The Consulting budget is \$5,000.

Contracting funds are used to hire contractors as necessary to accomplish projects that arise in the budget year. This includes the Blue Heron Project (\$5K), vegetation management and control (\$79,700), D-River dredging project (\$20K), annual SAV survey (\$4K). Contracting is budgeted at \$108,700.

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). The district implemented a mechanical harvester and introduced 5,000 grass carp in 2023. The 2024-25 budget will include annual lease payment for the harvester and an annual survey. Labor hours are included in contracting (est. \$31,500). The need for specialized equipment and technology brought this total budget to \$83,700.

SAV Harvesting & Labor	\$79,700
Annual SAV Survey	\$4,000

SAV Harvesting

The district has implemented a weed harvesting operation this year. Operating 5 days a week for three months. The monthly cost of operation is estimated to be approximately \$26,566 and seasonal harvesting costs could reach \$79,700.

Harvesting Operation Charges	
Harvester Rental 3 months (504 hours)	\$46,200
Harvester Operator (504 hrs x \$30)	\$15,120
Excavator/Truck Operator (378 hrs x \$30)	\$11,340
Truck/Trailer/Disposal (504hrs x \$10)	\$5,040
<u>Fuel</u>	<u>\$2,000</u>
Total	\$79,700

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 total budget of \$15,240.

Insurance & Bonds have been appropriated to cover the cost associated with real property insurance for equipment owned by the district. The budget is \$8,500.

Lake Level Management includes lake contractor duties of installation, removal, storage, and transport of the dam, daily lake level and precipitation monitoring, in-water storm debris removal, and related minor construction projects. The budget is \$14,000.

Legal costs include the cost of publication of legal notices, board committee meetings, legal representation, 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, phone, internet, Information Technology (this service includes online streaming of the district's meetings and website maintenance), furnishings, outreach, signage, public relations, and communications. The budget is \$17,500.

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 \$2,800.

Transportation covers employee reimbursements for personal vehicle use while working on District Operations or business as well as boat maintenance (\$1K). District operations occasionally require the use of employees' personal vehicles (\$2K). The budget is \$3,000.



Devils Lake Water Improvement District

Appendix

Resolutions *A*

LB Forms *B*

Appendix A

Resolutions

Appendix B

LB Forms

**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

Devils Lake Water Improvement District

(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024 - 2025							
Actual		Adopted Budget Year 2023 - 2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body					
Second Preceding Year 2021 - 2022	First Preceding Year 2022 - 2023										
1			1	RESOURCES			1				
2	0	0	- 2	Cash on hand * (cash basis), or	0	0	0	2			
3	80,571	79,578	81,034	3	Working Capital (accrual basis)	84,000		3			
4	0	0	0	4	Previously levied taxes estimated to be received	0		4			
5	0	2,393	1,783	5	Interest	4,200		5			
6	0	0	0	6	Transferred IN, from other funds	0		6			
7	0	0	0	7	Grants and Donations	0	0	0	7		
8				8				8			
9				9				9			
10	80,571	81,971	82,817	10	Total Resources, except taxes to be levied	88,200		10			
11			0	11	Taxes estimated to be received	0	0	0	11		
12				12	Taxes collected in year levied				12		
13	80,571	81,971	82,817	13	TOTAL RESOURCES	88,200	0	0	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			0	29					29		
30				30					30		
31				31					31		
32				32					32		
33				33				0	0	33	
34				34					34		
35	80,571	81,971	82,817	35					35		
36				36	UNAPPROPRIATED ENDING FUND BALANCE			88,200	0	0	36
37	80,571	81,971	82,817	37	TOTAL REQUIREMENTS			88,200	0	0	37

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

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

Devils Lake Water Improvement District

(Name of Municipal Corporation)

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024 - 2025		
Actual		Adopted Budget Year 2023 - 2024	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2021 - 2022	First Preceding Year 2022 - 2023						
1			1	RESOURCES			1
2	0	0	2	Cash on hand * (cash basis), or	0	-	2
3	21,710	21,443	3	Working Capital (accrual basis)	22,834		3
4	0	0	4	Previously levied taxes estimated to be received	0		4
5	0	1,287	5	Interest	1,080		5
6	0	0	6	Transferred IN from General Fund (Boat Slip Rental Income)	1,946		6
7	0	0	7		0		7
8	0	0	8		0		8
9	0	0	9		0		9
10	21,710	22,730	10	Total Resources, except taxes to be levied	25,860		10
11			11	Taxes estimated to be received			11
12			12	Taxes collected in year levied			12
13	21,710	22,730	13	TOTAL RESOURCES	25,860	0	13
14			14	REQUIREMENTS **			14
15			15	Org. Unit or Prog. & Activity			15
16			16	Object Classification			16
17			17	Detail			17
18			18	Capital Outlay	0		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			0	31
32			32			0	32
33			33				33
34			34				34
35	81,241	21,710	35	Ending balance (prior years)		0	35
36			36	UNAPPROPRIATED ENDING FUND BALANCE	25,860	0	36
37	81,241	21,710	37	TOTAL REQUIREMENTS	25,860		37

*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-30**

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund

Devils Lake Water Improvement Dist.

(name of Municipal Corporation)

1	Historical Data			REQUIREMENTS FOR: <u>District Operations</u>	Budget For Next Year 2024-25			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021 - 2022	First Preceding Year 2022 - 2023						
1				1	PERSONNEL SERVICES			1
2	118,402	175,000	97,020	2	Salary	84,460		2
3	12,042	12,250	11,404	3	Payroll Tax	13,514		3
4	10,748	12,216	12,216	4	Insurance	8,500		4
5	5,024	4,875	4,560	5	Simplified Employee Pension	4,800		5
6	-	-	15,900	6	Hourly	0		6
7	-	-	-	7		-	-	-
8	146,216	204,341	141,100	8	TOTAL PERSONNEL SERVICES	111,274	0	0
9	1.5	2.0	1.5	9	Total Full-Time Equivalent (FTE)	1.0		
10				10	MATERIALS AND SERVICES			10
11	165,516	352,300	433,795	11	M&S Form LB 31	205,645		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	165,516	352,300	433,795	27	TOTAL MATERIALS AND SERVICES	205,645	0	0
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	TOTAL CAPITAL OUTLAY	0	0	0
36	311,732	556,641	574,895	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	316,919	0	0

RESOURCES
General Fund

Devils Lake Water Improvement District
(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024-2025				
	Actual		Adopted Budget Year 2023 - 2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2021 - 2022	First Preceding Year 2022 - 2023							
1	0	0	0	1	Available cash on hand* (cash basis) or	-	-	-	1
2	419,464	394,096	524,726	2	Net working capital (accrual basis)	350,000			2
3	0	9,233	9,510	3	Previously levied taxes estimated to be received	9,783			3
4	3,334	4,200	13,608	4	Interest	15,500			4
5	0	0	0	5	Transferred IN, from other funds	0			5
6				6	OTHER RESOURCES				6
7	100,000	100,000	100,000	7	Unappropriated Ending Fund Balance Previous	100,000			7
8	2,000	2,000	2,000	8	Siletz Tribal Donation	2,000			8
9	14,000	310,000	25,000	9	DLNA Donations Harvesting	0			9
10	0	0	0	10	Grants (Unsecured)	0			10
11	0	0	7,125	11	Boat Slip Rentals	4,625			11
12			40,000	12	Revenue from Lincoln City	0			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	538,798	819,529	721,969	29	Total resources, except taxes to be levied	481,908	0	0	29
30		299,221	316,611	30	Taxes estimated to be received	326,110			30
31	303,622			31	Taxes collected in year levied				31
32	842,420	819,529	1,038,580	32	TOTAL RESOURCES	808,018	0	0	32

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

**FORM
LB-30**

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

Devils Lake Water Improvement Dist.

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2024-25			
	Actual		Adopted Budget This Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021 - 2022	First Preceding Year 2022 - 2023						
1			1	PERSONNEL SERVICES NOT ALLOCATED				1
2			2					2
3			3					3
4	0	0	0	4 TOTAL PERSONNEL SERVICES	0	0	0	4
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	9
10			10	CAPITAL OUTLAY NOT ALLOCATED				10
11			11					11
12			12					12
13	0	0	0	13 TOTAL CAPITAL OUTLAY	0	0	0	13
14			14	DEBT SERVICE				14
15	0	39,600	40,200	15 Marina Payment	40,200			15
16			16					16
17	0	39,600	40,200	17 TOTAL DEBT SERVICE	40,200	0	0	17
18			18	SPECIAL PAYMENTS				18
19			19					19
20			20					20
21	0	0	0	21 TOTAL SPECIAL PAYMENTS	0	0	0	21
22			22	INTERFUND TRANSFERS				22
23	0	0	0	23 OUT to Improvement Fund	0	0	0	23
24	0	0	0	24 Out to Transportation Fund (Rental Slip Income)	1,046	0	0	24
25	0	0	0	25 Out to Transportation Fund (Boat)	0	0	0	25
26			26					26
27			27					27
28	0	0	0	28 TOTAL INTERFUND TRANSFERS	1,046	0	0	28
29			47,891	29 OPERATING CONTINGENCY	50,000			29
30			374,618	30 RESERVED FOR FUTURE EXPENDITURE	266,360			30
31			100,000	31 UNAPPROPRIATED ENDING BALANCE	100,000			31
32			562,709	32 Total Requirements NOT ALLOCATED	457,606	0	0	32
33			574,895	33 Total Requirements for ALL Org.Units/Programs within fund	316,919	0	0	33
34				34 Ending balance (prior years)				34
35			1,137,604	35 TOTAL REQUIREMENTS	774,525	0	0	35

DETAILED REQUIREMENTS

Materials and Services

	Historical Data			REQUIREMENTS FOR: District Operations		Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year Year 2023-2024			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022 - 2023							
1			1	Object Classification	Detail				1
2	10,523	14,000	14,655	2	M&S Accounting	14,655			2
3	5,614	20,000	20,000	3	M&S Consulting	9,000			3
4	49,799	75,000	81,560	4	M&S Contracting	104,700			4
5	3,179	3,800	1,900	5	M&S Elections	1,900			5
6	21,644	50,000	28,755	6	M&S Equipment and Facilities O&M	15,240			6
7	8,404	10,000	6,755	7	M&S Insurance	8,500			7
8	24,223	5,000	6,600	8	M&S Lake Level Management	14,000			8
9	1,603	10,000	10,000	9	M&S Legal	10,000			9
10	1,603	12,000	4,350	10	M&S Monitoring	4,350			10
11	20,227	10,000	14,500	11	M&S Office Operations	17,500			11
12	3,579	5,000	5,000	12	M&S Public Relations	0			12
13	0	2,000	2,800	13	M&S Training & Continued Education	2,800			13
14	15,087	15,500	5,000	14	M&S Transportation	3,000			14
15	31	120,000		15	M&S Vegetation Management				15
16			74,940	16	M&S SAV Harvesting	0			16
17			12,200	17	M&S Whole Lake Areation	0			17
18			137,000	18	M&S Sterile Grass Carp	0			18
19			7,780	19	M&S SAV Spraying	0			19
20				20					20
21				21					21
22				22					22
				27					27
28				28					28
29				29					29
30			1.5	30	Total Full Time Equivalent (FTE)*	1	1	1	30
31				31	Ending balance (prior years)				31
32				32	UNAPPROPRIATED ENDING FUND BALANCE				32
33	165,516	352,300	433,795	33	TOTAL REQUIREMENTS	205,645	0	0	33

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property
To assessor of Lincoln 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 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 6/13/2024

Mailing Address of District City State ZIP code Date

Boone Marker Budget Officer 541-994-5330 lake.manager@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.

- 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	Excluded from Dollar Amount of Bond Levy
2. Local option operating tax	2	0	
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 prior to October 6, 2001	5a.		0
5b. Levy for bonded indebtedness from bonds approved by voters on or after 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 new district received voter approval for your permanent rate limit	7	N/A
8. Estimated permanent rate limit for newly merged/consolidated district	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
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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	Excluded from Dollar Amount of Bond Levy
2. Local option operating tax	2	0	
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 prior to October 6, 2001			5a. 0
5b. Levy for bonded indebtedness from bonds approved by voters on or after 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 new district received voter approval for your permanent rate limit	7	N/A
8. Estimated permanent rate limit for newly merged/consolidated district	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.