



Devils Lake Water Improvement District

3788 SE High School Drive • Post Office Box 974 Lincoln City, Oregon 97367
(541) 994-5330

www.DLWID.org

Fiscal Year 2021-2022 BUDGET

Budget Available --- May 8, 2021

Budget Committee Meeting --- May 13, 2021

Budget Hearing --- June 10, 2021

BUDGET OFFICER

Josh Brainerd
josh@DLWID.org

NOTE: Draft Committee Budget

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Devils Lake Water Improvement District

2021-2022

Budget Committee

MEMBER	POSITION	<i>TERM</i>
Tina French	Chair Position 2	<i>6/30/2023</i>
Mitchell Moore	Vice Chair Position 1	<i>6/30/2023</i>
Steve Brown	Secretary/Treasurer Position 5	<i>6/30/2021</i>
Robb Ellis	Director Position 3	<i>6/30/2023</i>
Keith Fowler	Director Position 4	<i>6/30/2021</i>
Roger Smith	Position 1	<i>December 31, 2023</i>
Woody Wilson	Position 2	<i>December 31,2023</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
2021-2022
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 13	Budget Committee Meets (ORS 294.426)
May 13	Budget Committee Approves Budget (ORS 294.428)
May 20	Publish Budget Summary & Hearing Notice (ORS 294.438)
June 10	Budget Hearing Held (ORS 294.453)
June 10	Budget Adopted, Appropriations Made, Taxes Declared and Categorized (ORS 294.456)
July 13	Taxes Submitted to County Assessor: 2 Copies of LB-50, 2 copies of Resolutions (ORS 294.458)
September 29	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 April of 2021, the DLWID Board voted to enter a purchase agreement with the owner of Blue Heron Landing Marina. The property and building, which is located at 4006 NE West Devils Lake Road in Lincoln City, is the former location of Blue Heron Landing Marina. Starting this summer DLWID will have, for the first time, permanent lakefront access to Devils Lake. In addition, the property will be used as an immediate revenue stream by leasing the included docks and boat slips. The property purchase will ensure that DLWID can maintain its current and rapidly expanding services to both local residents and visitors.

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 2021-2022. **With interest of \$6,500, the District expects the Improvement Fund will have approximately \$60,748 available for reserve applications.**

Improvement Fund Requirements (LB-11)

With the purchase of permanent facilities, the Improvement Fund anticipates significant changes in the 2021-22 budget year. Appropriations include a \$60,000 transfer from the Transportation Fund and \$250,000 dollars in Capital Outlay. These Appropriations will be applied to the down payment and administrative costs of purchasing the new District office.

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 have \$22,328 748 available for reserve applications.**

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 have required the District boat to be retired. The District plans to replace the boat as resources become available. Due to the lack of storage space or a suitable facility, the District has prioritized purchasing a property which will meet the current needs of the organization as well as allow for expansion as District requirements and responsibilities increase. This budget proposes that \$60,000 be transferred to the Improvement Fund to support the purchase of the new District office. The Transportation Fund will be refunded after the District acquires property to house a boat and trailer.

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, 2021, 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. 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 \$855,787 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 \$410,737 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 \$290,000, 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 \$445,050.**

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. In addition, Non-salary benefits are not expected to materially increase in this next budget cycle. **Personnel Services are budgeted at \$233,550.**

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 \$211,500.**

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. 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 \$5,000.**

Contracting funds are used to hire contractors as necessary to accomplish projects that arise in the budget year. **Contracting is budgeted at \$50,000.**

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 \$0 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 \$35,000.**

Insurance & Bonds have been appropriated to cover the cost associated with real property insurance for equipment owned by the District. **The budget is \$5,000.**

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 \$7,000.**

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 \$12,000.**

Office Operations cover costs such as Rent, Office Supplies, Information Technology (IT), Furnishings, and Communications. **The budget is \$8,500.**

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 \$20,000.**

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 \$4,000.**

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 \$11,000.**

Vegetation Management and Control. Funds for this category will be used to investigate and manage nuisance aquatic vegetation in Devils Lake. **The budget is \$30,000.**



Devils Lake Water Improvement District

Appendix

Resolutions..... *A*

LB Forms..... *B*

Appendix A

Resolutions

DRAFT

Appendix B

LB Forms

DRAFT

**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 2021 - 2022					
Actual		Adopted Budget Year 2020 - 2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2018 - 2019	First Preceding Year 2019 - 2020								
1			1	RESOURCES			1		
2	-	-	2	Cash on hand * (cash basis), or	-	-	-	2	
3	427279	279638	3	Working Capital (accrual basis)	294248			3	
4	-	-	4	Previously levied taxes estimated to be received	0			4	
5	8207	6341	5	Interest	6500			5	
6	22000	0	6	Transferred IN, from other funds	60,000			6	
7	7500	0	7	Grants and Donations	0			7	
8			8					8	
9			9					9	
10	464986	285979	10	Total Resources, except taxes to be levied				10	
11		0	11	Taxes estimated to be received	0	0	0	11	
12			12	Taxes collected in year levied				12	
13	464986	285979	13	TOTAL RESOURCES	360748	0	0	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: Marina Office		25	
26	-	-	26		Capital Outlay	Capital Outlay: Boats, Motor & Trailer		26	
27	178817	-	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			300,000		33	
34	-	-	34					34	
35	286169	285979	35		Ending balance (prior years)			35	
36			36		UNAPPROPRIATED ENDING FUND BALANCE	60748		36	
37	464986	285979	37		TOTAL REQUIREMENTS	360748	0	0	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 2021 - 2022						
Actual			Adopted Budget Year 2020 - 2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2018 - 2019	First Preceding Year 2019 - 2020										
1				1	RESOURCES			1			
2	-	-	-	2	Cash on hand * (cash basis), or	-	-	-	2		
3	-	58999	60600	3	Working Capital (accrual basis)	81078			3		
4	-	-	-	4	Previously levied taxes estimated to be received	-			4		
5	-	1600	1600	5	Interest	1250			5		
6	-	-	0	6	Transferred IN from General Fund (Vehicle)	0			6		
7	-	20000	20000	7	Transferred IN from General Fund (Boat)	0			7		
8	-	-	0	8	Transferred IN from Improvement Fund (Vehicle)	-			8		
9	-	-	0	9	Transferred IN from Improvement Fund (Boat)	-			9		
10	79277	80599	82200	10	Total Resources, except taxes to be levied	82328			10		
11			-	11	Taxes estimated to be received				11		
12				12	Taxes collected in year levied				12		
13	79277	80599	82200	13	TOTAL RESOURCES	82328	0	0	13		
14				14	REQUIREMENTS **				14		
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail		15		
16				16		Transfer	Transfer to Improvement Fund	60000	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			82,200	33			RESERVED FOR FUTURE EXPENDITURE	22328	0	0	33
34				34							34
35	79277	80599		35	Ending balance (prior years)						35
36				36	UNAPPROPRIATED ENDING FUND BALANCE			22328	0	0	36
37	79277	80599	82200	37	TOTAL REQUIREMENTS			82328	0	0	37

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

**FORM
LB-20**

**RESOURCES
General Fund**

(Fund)

Devils Lake Water Improvement District

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2021-2022			
	Actual		Adopted Budget This Year Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020						
1	-	-	-	1 Available cash on hand* (cash basis) or	-	-	-	1
2	260840	268211	271168	2 Net working capital (accrual basis)	329927			2
3	-	-	8000	3 Previously levied taxes estimated to be received	8854			3
4	7480	14901	10300	4 Interest	7,500			4
5	-	-	6531	5 Transferred IN, from other funds	0			5
6				6 OTHER RESOURCES				6
7	100000	100000	100000	7 Unappropriated Ending Fund Balance Previous	100000			7
8	-	-	2000	8 Siletz Tribal Donation	2000			8
9	21700	25000	0	9 Grants (Secured)	0			9
10	-	-	0	10 Grants (Unsecured)	75000			10
11				11 Boat Slip rentals	42000			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	390020	408112	397999	29 Total resources, except taxes to be levied	565281	0	0	29
30			270000	30 Taxes estimated to be received	290506			30
31	241985	263668		31 Taxes collected in year levied				31
32	632005	671780	667999	32 TOTAL RESOURCES	855787	0	0	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

Devils Lake Water Improvement Dist.

(name of fund)

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: <u>(Name of Org. Unit or Program & Activity)</u>	Budget For Next Year 2021-22			
	Actual		Adopted Budget This Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-19	First Preceding Year 2019-20						
1				1 PERSONNEL SERVICES				1
2	-	-	120,000	2 Salary	200,000			2
3	-	-	9,500	3 Payroll Tax	5,600			3
4	-	-	8,250	4 Insurance	19,200			4
5	-	-	3,500	5 Simplified Employee Pension	8,750			5
6	-	-	-	6				6
7	-	-	-	7	-	-	-	7
8	106,233	109,864	141,250	8 TOTAL PERSONNEL SERVICES	233,550	0	0	8
9	1.2	1.2	1.5	9 Total Full-Time Equivalent (FTE)	3.00	3.00	3.00	9
10				10 MATERIALS AND SERVICES				10
11			182,280	11 M&S Form LB 31	211,500			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	188,519	118,747	182,280	27 TOTAL MATERIALS AND SERVICES	211,500	0	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 TOTAL CAPITAL OUTLAY	0	0	0	35
36	294,752	228,611	323,530	36 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	445,050	0	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 2021-22		
Actual		Adopted Budget This Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2018-19	First Preceding Year 2019-20					
1			1 PERSONNEL SERVICES NOT ALLOCATED			1
2			2			2
3			3			3
4	0	0	4 TOTAL PERSONNEL SERVICES	0	0	0
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	9 TOTAL MATERIALS AND SERVICES	0	0	0
10			10 CAPITAL OUTLAY NOT ALLOCATED			10
11			11			11
12			12			12
13	0	0	13 TOTAL CAPITAL OUTLAY	0	0	0
14			14 DEBT SERVICE			14
15			15 Marina Payment	35,820		
16			16			16
17	0	0	17 TOTAL DEBT SERVICE	35,820	0	0
18			18 SPECIAL PAYMENTS			18
19			19			19
20			20			20
21	0	0	21 TOTAL SPECIAL PAYMENTS	0	0	0
22			22 INTERFUND TRANSFERS			22
23	22,000	0	23 OUT to Improvement Fund	0		
24	0	0	24 Out to Transportation Fund (Vehicle)	0		
25	5,000	20,000	25 Out to Transportation Fund (Boat)	0		
26			26			26
27			27			27
28	27,000	20,000	28 TOTAL INTERFUND TRANSFERS	0	0	0
29		5,000	29 OPERATING CONTINGENCY	5,000		
30		220,000	30 RESERVED FOR FUTURE EXPENDITURE	269,917		
31		100,000	31 UNAPPROPRIATED ENDING BALANCE	100,000		
32		5,000	32 Total Requirements NOT ALLOCATED	40,820	0	0
33		325,000	33 Total Requirements for ALL Org.Units/Programs within fund	410,737		
34			34 Ending balance (prior years)			
35		325,000	35 TOTAL REQUIREMENTS	410,737	0	0

DETAILED REQUIREMENTS

Materials and Services

Historical Data			REQUIREMENTS FOR: District Operations			Budget for Next Year 2021-2022		
Actual		Adopted Budget This Year Year 2020-2021				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding Year 2018 - 2019	First Preceding Year 2019 -2020							
1			1	Object Classification	Detail			
2	-	-	14000	2	M&S Accounting	14000		
3	-	-	15500	3	M&S Consulting	5000		
4	-	-	20000	4	M&S Contracting	50000		
5	-	-	2730	5	M&S Elections	0		
6	-	-	28000	6	M&S Equipment and Facilities O&M	35000		
7	-	-	2800	7	M&S Insurance	5000		
8	-	-	7000	8	M&S Lake Level Management	7000		
9	-	-	2000	9	M&S Legal	10000		
10	-	-	10000	10	M&S Monitoring	12000		
11	-	-	22000	11	M&S Office	8500		
12	-	-	23000	12	M&S Public Relations	20000		
13	-	-	750	13	M&S Training & Continued Education	4000		
14	-	-	14500	14	M&S Transportation	11000		
15	-	-	20000	15	M&S Vegetation Management	30000		
16				16				
17				17				
18				18				
19				19				
20				20				
21				21				
22				22				
23				23				
24				24				
25				25				
26				26				
27				27				
28				28				
29				29				
30			1.5	30	Total Full Time Equivalent (FTE)*	3		
31				31	Ending balance (prior years)			
32				32	UNAPPROPRIATED ENDING FUND BALANCE			
33	188519	118747	182280	33	TOTAL REQUIREMENTS	211500	0	0

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