



## Devils Lake Water Improvement District

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 Hearing  
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> .....	6-11

## ANNUAL BUDGET

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

## APPENDICES

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

# 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

Mitchell Moore  
DLWID Board Member

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))
May 11	Budget Committee Meets (ORS 294.426)
May 11	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 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 the overgrowth is negatively impacting the ecosystem. The District will make a capital expenditure in the form of a work boat and boat slip rentals will begin at Blue Heron Landing.

### **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.

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, 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 transportation fund is used to maintain and improve District access to Devil's Lake. In previous years the District made annual transfers which grew this fund in anticipation of the purchase of a new District boat. The District boat will reside at the Blue Heron Landing facility. 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, 2023. The district expects to have \$21,835 available in the Improvement Fund at the end of the FY 2023-2024. With interest of \$200 and the rental income transfer of \$7,125, the district expects the Improvement Fund will have

approximately \$29,160 available for reserve applications.

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

This budget anticipates that purchase to occur during the 2023-2024 budget year with an anticipated \$20,000 capital outlay for the new District boat leaving an ending fund balance of \$9,160.

**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, 2023, 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 \$524,726 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 \$9,510, and interest earned on the available resources which is \$13,608. 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, DLNA Donations Harvesting of \$25,000, revenue from Lincoln City of \$40,000, and other resources totaling \$721,969.

Additionally, the district expects to rent boat slip space to the public in the amount \$7,125 for the upcoming fiscal year. The Blue Heron Landing property has 20 slips available for rent. Given this is our first 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 \$316,611, and taxes collected in the year levied. The total resources including taxes estimated to be received and taxes collected in the year levied are \$1,038,580.

**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 \$463,685 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 rental received will be transferred to the Transportation Fund a total of \$7,125.

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 \$574,895.

#### **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 \$433,795.



## **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 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 \$14,500.

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 reimbursements for personal vehicle use while working on District Operations or business. District operations occasionally require the use of employees' personal vehicles. The budget is \$5,000.

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. The need for specialized equipment and technology brought this total budget to \$231,900.

SAV Harvesting	\$74,940
Whole Lake Aeration	\$12,200
Sterile Grass Carp	\$137,000
SAV Spraying	\$7,780

### **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 \$22,700 and seasonal harvesting costs will reach \$74,940.

#### Harvesting Operation Charges

Harvester Rental First 168 Hours	\$15,400
Harvester Rental Extra Hours	\$0.00
Harvest Operator	\$4,000
Excavator Operator	\$1,600
Truck & Trailer Operator	\$800
<u>Fuel</u>	<u>\$900</u>
Total	\$22,700

### **Whole Lake Aeration**

Operating costs for the Whole Lake Aeration system are primarily driven by electricity at \$600 per month or \$7,200 annually. The annual maintenance cost is \$4,000 to clean the system, and

the cost of parts is \$1,000. Adding the annual electrical cost and the total annual maintenance and parts cost together, we get the total annual cost as \$12,200.

### **Purchase Sterile Grass Carp**

The total cost for Sterile Grass Carp is \$135,000. This represents a cost per unit of Sterile Grass Carp of \$18.00, and a cost per unit of required PIT Tags of \$9.00 with 5,000 units needed.

The cost for transport is \$2,000.00. Therefore, the total cost for Sterile Grass Carp, PIT Tags, and transport is \$137,000.00.

### **SAV Spraying**

The District will apply herbicide to the invasive plant Parrot Feather which grows along the shoreline. There will be two applications one in spring and the other in fall with at total annual cost of \$7,780



Devils Lake Water Improvement District

---

Appendix

*Resolutions*..... *A*

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

# **Appendix A**

## **Resolutions**



## Devils Lake Water Improvement District

---

4006 NE West Devils Lake Road • Lincoln City, Oregon 97367  
(541) 994-5330 • FAX (541) 994-6040  
[www.DLWID.org](http://www.DLWID.org)

Board of Directors  
Resolution 2023-04

### RESOLUTION APPROVING THE BUDGET MESSAGE

WHEREAS, the Devils Lake Water Improvement District has prepared its proposed budget for the fiscal year 2023-2024, which includes an overview of the local government's financial condition and a description of the proposed budget; and

WHEREAS, the Board of Directors of the Devils Lake Water Improvement District has reviewed the proposed budget and the budget message, and has determined that it is in the best interest of the District to approve the budget message;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Devils Lake Water Improvement District as follows:

The budget message for the Devils Lake Water Improvement District's proposed budget for the fiscal year 2023-2024, which provides an overview of the local government's financial condition and describes the proposed budget, is hereby approved;

BE IT FURTHER RESOLVED THAT, this resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the Board of Directors of Devils Lake Water Improvement District this 8th day of June, 2023.

---

Tina French President of the Board of Directors

---

Colin Teem Secretary of the Board of Director



## Devils Lake Water Improvement District

---

4006 NE West Devils Lake Road • Lincoln City, Oregon 97367  
(541) 994-5330 • FAX (541) 994-6040  
[www.DLWID.org](http://www.DLWID.org)

Board of Directors  
Resolution 2023-05

### ADOPTING PUBLIC BUDGET FOR THE FISCAL YEAR 2023-2024

WHEREAS, the Devils Lake Water Improvement District has prepared a proposed budget for the fiscal year 2023-2024; and

WHEREAS, a proposed budget which projects \$685,095 in expenditures with a remaining Unappropriated Ending Balance of \$458,337 has been presented to and reviewed by the Board of Directors of the Devils Lake Water Improvement District; and

WHEREAS, the Board of Directors has made certain modifications to the proposed budget;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Devils Lake Water Improvement District as follows: The public budget for the fiscal year 2023-24 for Devils Lake Water Improvement District, as modified by the Board of Directors, is hereby adopted;

BE IT FURTHER RESOLVED THAT, the President of the Board of Directors is authorized and directed to sign and certify the adopted budget and file it with the appropriate officials;

PASSED AND ADOPTED by the Board of Directors of Devils Lake Water Improvement District this 8th day of June, 2023.

---

Tina French President of the Board of Directors

---

Colin Teem Secretary of the Board of Director



# Devils Lake Water Improvement District

---

Board of Directors  
Resolution 2023-06

## RESOLUTION LEVYING TAXES

WHEREAS, the Devils Lake Water Improvement District has prepared its proposed budget for the fiscal year 2023-2024, and has determined that it will need to levy taxes to fund the budget; and

WHEREAS, the Board of Directors of the Devils Lake Water Improvement District has reviewed the proposed budget, and has determined that it is necessary to levy taxes in the amount of \$316,611 to fund the budget and provide for the operation of the Devils Lake Water Improvement District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Devils Lake Water Improvement District as follows:

The tax rate for each taxing district within the Devils Lake Water Improvement District for the fiscal year 2023-2024 is hereby set as follows:

Inside the Devils Lake Watershed rate limit 0.2499 per \$1,000, and  
Outside the Devils Lake Watershed rate limit 0.1280 per \$1,000.

BE IT FURTHER RESOLVED THAT, the taxes levied by this resolution shall be assessed and collected in the same manner as other property taxes in the county;

BE IT FURTHER RESOLVED THAT, This resolution shall take effect upon adoption.

ADOPTED this June 8, 2023 by the Board of Directors of the Devils Lake Water Improvement District.

---

Tina French  
President of the Board of Directors

---

Colin Teem  
Secretary of the Board of Directors



# **Appendix B**

## **LB Forms**

The 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 @ 1206 SE 48th Pl, Lincoln City, OR 97367. 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 that 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 .is the same as the preceding year

Contact: Mitchell Moore (Budget Officer)

Telephone: (503) 381-4818 Email: mmoore@dlakeoregon.com

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	621,745	595,117	727,595
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	0	0	0
Federal, State & all Other Grants, Gifts, Allocations & Donations	16,000	312,000	67,000
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	0	0	7,125
All Other Resources Except Current Year Property Taxes	3,334	17,113	25,101
Current Year Property Taxes Estimated to be Received	0	299,221	316,611
<b>Total Resources</b>	<b>641,079</b>	<b>1,223,451</b>	<b>1,143,432</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	146,216	204,341	141,100
Materials and Services	165,516	352,300	433,795
Capital Outlay	0	0	20,000
Debt Service	0	39,600	40,200
Interfund Transfers	0	0	0
Contingencies	0	47,891	50,000
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	0	579,319	458,337
<b>Total Requirements</b>	<b>311,732</b>	<b>1,223,451</b>	<b>1,143,432</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	311,732	556,641	574,895
FTE	1.5	2.0	2.0
Not Allocated to Organizational Unit or Program	102,281	666,810	568,537
FTE	0	0	0
<b>Total Requirements</b>	<b>414,013</b>	<b>1,223,451</b>	<b>1,143,432</b>
<b>Total FTE</b>	<b>1.5</b>	<b>2.0</b>	<b>2.0</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, nuisance vegetation management, 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 2021-22	Rate or Amount Imposed This Year 2022-23	Rate or Amount Approved Next Year 2023-24
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**

**Improvement Fund**

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

**Devils Lake Water Improvement District**

(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023 - 2024					
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	RESOURCES			1		
2	0	0	-	2	Cash on hand * (cash basis), or	0	0	0	2
3	294,839	80,571	79,578	3	Working Capital (accrual basis)	81,034			3
4	0	0	0	4	Previously levied taxes estimated to be received	0			4
5	0	0	2,393	5	Interest	1,783			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	294,839	80,571	81,971	10	Total Resources, except taxes to be levied	82,817			10
11			0	11	Taxes estimated to be received	0	0	0	11
12				12	Taxes collected in year levied				12
13	<b>294,839</b>	<b>80,571</b>	<b>81,971</b>	13	<b>TOTAL RESOURCES</b>	<b>82,817</b>	<b>0</b>	<b>0</b>	<b>13</b>
14				14	REQUIREMENTS **				14
15				15	Org. Unit or 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					33
34				34					34
35	294,839	80,571	81,971	35	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	82,817	0	0	35
36				36					36
37	<b>294,839</b>	<b>80,571</b>	<b>81,971</b>	37	<b>TOTAL REQUIREMENTS</b>	<b>82,817</b>	<b>0</b>	<b>0</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**

**Transportation Fund**

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

**Devils Lake Water Improvement District**

(Name of Municipal Corporation)

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023 - 2024		
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
				RESOURCES			2
	0	0	0	Cash on hand * (cash basis), or	0		3
	81,241	21,710	21,443	Working Capital (accrual basis)	21,835		4
	0	0	0	Previously levied taxes estimated to be received	0		5
	0	0	1,287	Interest	200		6
	0	0	0	Transferred IN from General Fund (Boat Slip Rental Income)	7,125		7
	0	0	0		0		8
	0	0	0		0		9
	0	0	0		0		10
	81,241	21,710	22,730	Total Resources, except taxes to be levied	29,160		11
			-	Taxes estimated to be received			12
				Taxes collected in year levied			13
<b>13</b>	<b>81,241</b>	<b>21,710</b>	<b>22,730</b>	<b>TOTAL RESOURCES</b>	<b>29,160</b>	<b>0</b>	<b>14</b>
				REQUIREMENTS **			15
				Org. Unit or	Object Classification	Detail	16
					Capital Outlay	Boats, Motor & Trailer	17
						20,000	18
							19
							20
							21
							22
							23
							24
							25
							26
							27
							28
							29
							30
							31
						0	32
						0	33
							34
							35
	81,241	21,710	22,730	Ending balance (prior years)		0	36
				<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>9,160</b>	<b>0</b>	<b>37</b>
<b>37</b>	<b>81,241</b>	<b>21,710</b>	<b>22,730</b>	<b>TOTAL REQUIREMENTS</b>	<b>29,160</b>		

\*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-20**

**RESOURCES  
General Fund**

**Devils Lake Water Improvement District**  
(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2023-2024				
	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	0	0	0	1	Available cash on hand* (cash basis) or	-	-	-	1
2	661,417	419,464	394,096	2	Net working capital (accrual basis)	524,726			2
3	0	0	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	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	DLNA Donations Harvesting	25,000			9
10	0	0	0	10	Grants (Unsecured)	0			10
11	0	0	0	11	Boat Slip Rentals	7,125			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	819,529	29	Total resources, except taxes to be levied	721,969	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
<b>32</b>	<b>1,102,039</b>	<b>842,420</b>	<b>1,118,750</b>	<b>32</b>	<b>TOTAL RESOURCES</b>	<b>1,038,580</b>	<b>0</b>	<b>0</b>	<b>32</b>

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

**FORM  
LB-30**

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

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

1	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2023-24			1
	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				PERSONNEL SERVICES NOT ALLOCATED				1
2								2
3								3
4	0	0	0	<b>4 TOTAL PERSONNEL SERVICES</b>	0	0	0	<b>4</b>
5				<b>5 Total Full-Time Equivalent (FTE)</b>				<b>5</b>
6				MATERIALS AND SERVICES NOT ALLOCATED				6
7								7
8								8
9	0	0	0	<b>9 TOTAL MATERIALS AND SERVICES</b>	0	0	0	<b>9</b>
10				CAPITAL OUTLAY NOT ALLOCATED				10
11								11
12								12
13	0	0	0	<b>13 TOTAL CAPITAL OUTLAY</b>	0	0	0	<b>13</b>
14				DEBT SERVICE				14
15	0	0	39,600	15 Marina Payment	40,200			15
16								16
17	0	0	39,600	<b>17 TOTAL DEBT SERVICE</b>	40,200	0	0	<b>17</b>
18				SPECIAL PAYMENTS				18
19								19
20								20
21	0	0	0	<b>21 TOTAL SPECIAL PAYMENTS</b>	0	0	0	<b>21</b>
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)	7,125	0	0	24
25	0	0	0	25 Out to Transportation Fund (Boat)	0	0	0	25
26								26
27								27
28	0	0	0	<b>28 TOTAL INTERFUND TRANSFERS</b>	7,125	0	0	<b>28</b>
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			<b>562,109</b>	<b>32 Total Requirements NOT ALLOCATED</b>	<b>463,685</b>	<b>0</b>	<b>0</b>	<b>32</b>
33			556,641	33 Total Requirements for ALL Org.Units/Programs within fund	574,895	0	0	33
34				34 Ending balance (prior years)				34
35			<b>1,118,750</b>	<b>35 TOTAL REQUIREMENTS</b>	<b>1,038,580</b>	<b>0</b>	<b>0</b>	<b>35</b>



**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 2023-24			1
	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	97,020			2
3	10,304	12,042	12,250	3	11,404			3
4	9,079	10,748	12,216	4	12,216			4
5	3,724	5,024	4,875	5	4,560			5
6	-	-	-	6	15,900			6
7	-	-	-	7	-	-	-	7
8	<b>126,712</b>	<b>146,216</b>	<b>204,341</b>	8	<b>141,100</b>	<b>0</b>	<b>0</b>	8
9	<b>1.2</b>	<b>1.5</b>	<b>2.0</b>	9	<b>2.0</b>			9
10				10	MATERIALS AND SERVICES			10
11	142,815	165,516	352,300	11	433,795			11
12				12				12
13				13				13
14				14				14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27	<b>142,815</b>	<b>165,516</b>	<b>352,300</b>	27	<b>433,795</b>	<b>0</b>	<b>0</b>	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	0	0	0	35
36	<b>269,527</b>	<b>311,732</b>	<b>556,641</b>	36	<b>574,895</b>	<b>0</b>	<b>0</b>	36

**DETAILED REQUIREMENTS**

**Materials and Services**

1	Historical Data			REQUIREMENTS FOR: District Operations		Budget for Next Year 2023-2024			1	
	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		5,000			14
15	11,488	31	120,000	15	M&S Vegetation Management					15
16				16	M&S SAV Harvesting		74,940			16
17				17	M&S Whole Lake Areation		12,200			17
18				18	M&S Sterile Grass Carp		137,000			18
19				19	M&S SAV Spraying		7,780			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	<b>Total Full Time Equivalent (FTE)*</b>		2	2	2	30
31				31	Ending balance (prior years)					31
32				32	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>					32
<b>33</b>	<b>142,815</b>	<b>165,516</b>	<b>352,300</b>	<b>33</b>	<b>TOTAL REQUIREMENTS</b>		<b>433,795</b>	<b>0</b>	<b>0</b>	<b>33</b>

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



Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property  
To assessor of Lincoln County

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 6/8/2023  
Mailing Address of District City State ZIP code Date

Mitchell Moore Budget Officer 503 381-4818 mmoore@dlakeoregon.com  
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  
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 6/8/2023

Mailing Address of District City State ZIP code Date

Mitchell Moore Budget Officer 503 381-4818 mmoore@dlakeoregon.com

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	0.128	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.