



Devils Lake
Water Improvement District

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

DLWID.org

Fiscal Year
2026-2027

BUDGET

Budget Committee
Version

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Devils Lake Water Improvement District

2026-2027

Budget Committee

MEMBER	POSITION	<i>TERM</i>
Robert Stolberg	Position 1-Director	<i>6/30/2028</i>
Tina French	Position 2-Director- Chairperson	<i>6/30/2027</i>
Dayton Mays	Position 3-Director	<i>6/30/2028</i>
Keith Fowler	Position 4-Director	<i>6/30/2028</i>
Susan Elworth	Position 5-Director	<i>6/30/2028</i>
Mitch Moore	Position 1	<i>6/30/2027</i>
Mark Lowen	Position 2	<i>6/30/2027</i>
Russ Cramer	Position 3	<i>6/30/2027</i>
Anne Nites	Position 4	<i>6/30/2028</i>
Vacant	Position 5	

Budget Officer

Boone Marker

DLWID District Manager

Devils Lake Water Improvement District
2026-2027
Budget Calendar

January 9	Appoint Budget Officer (ORS 294.331)
January 9	Establish and adopt Budget Calendar
February 13	Appoint Budget Committee (ORS 294.336)
March 7	Budget Officer Prepares Budget (ORS 294.414)
April 7	Publish Budget Committee Meeting Notice (ORS 294.401)
April 7	Proposed Budget Available (ORS 294.426 (6), (8))
May 14	Budget Committee Meets (ORS 294.426)
May 14	Budget Committee Approves Budget (ORS 294.428)
May 15	Publish Budget Summary & Hearing Notice (ORS 294.438)
June 11	Budget Hearing Held (ORS 294.453)
June 11	Budget Adopted, Appropriations Made, Taxes Declared and Categorized (ORS 294.456)
July 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. The District continues to keep this in the budget in case another surge of vegetation occurs. As a result, there has been a significant increase in funding for the management of these nuisance SAV species. Additionally, the District's dredging project is in the permitting stage and anticipate project implementation August 2026.

Fiduciary Responsibility and Financial Summary in Brief

The budget process is a public one. The public is provided with 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, 2027. The district expects to have \$94,000 available in the Improvement Fund at the end of the FY 2026-2027. With interest of \$3,500, the district expects the Improvement Fund will have approximately \$97,500 available for reserve applications.

Improvement Fund Requirements (LB-11)

The Improvement Fund does not anticipate significant changes in the 2026-27 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.

The resources of the Transportation Fund for the upcoming fiscal year include Working Capital and interest less expenditures expected by June 30, 2027. The district expects to have \$26,000 available in the Improvement Fund at the end of the FY 2026-2027. With interest of \$1,200, the district expects the Improvement Fund to have approximately \$27,200 available for reserve applications.

Transportation Fund Requirements (LB-11)

This budget anticipates no significant purchases, and the fund should be \$27,200.

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 money 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, 2027, and 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 \$765,000 and the unappropriated ending fund balance from the previous period which is \$650,000. Additionally, there are previously levied taxes estimated to be received which is \$3,000, and interest earned on the available resources which is \$11,400. 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 may 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, and other resources totaling \$881,400.

Furthermore, there are taxes estimated to be received, which is \$357,500, and taxes collected in the year levied. The total resources including taxes estimated to be received and taxes collected in the year levied are \$1,773,900.

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. **The General Fund Non-Allocated estimate is \$761,022.**

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 vision. 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.

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. It is noted the District is currently under contract for the sale of the Blue Heron Landing property for \$1,170,000 prior to the balloon payment deadline.

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 \$1,188,849.**

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, wellness benefits, and mileage reimbursements. 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 \$125,399.**

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 \$1,063,450.**

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 \$17,800.

Consulting funds are used for the hiring of independent consultants (engineering, geotechnical, aerial mapping, annual SAV survey, etc. services-often 1-time events) to provide the district with necessary outside research. The Consulting budget is \$8,000.

Contracting funds are used to hire contractors as necessary to accomplish projects that arise in the budget year. This includes vegetation management and control paying the lease amount for mechanical harvester (\$184,800). This amount is the full balance of the contract, covered by HB

5202 funds received in 2023. D-River dredging project (\$750K) and \$4K for bi-annual weed survey by Pacific Rim Design Group, and an additional \$5,000 for new contracted services. Contracting is budgeted at \$943,800.

Vegetation Management and Control Funds for this category will be used as necessary to manage the overgrowth of vegetation and to maintain recreational use of Devils Lake. Though the District did not utilize these funds in FY 2023-2026, it is important to include in case vegetation returns, though unlikely.

In anticipation and planning for the D-River dredging project, funds are estimated for securing a contractor through a bidding process for this project.

Elections/Bonds/Tax Levy an election for board position 2 will take place May 2027. \$1,600 is set aside for this election.

Equipment and Facilities Operation and Maintenance include estimates for electricity (\$11,500) and maintenance (\$6,500) on the lake bottom aeration-oxidation system as well as general maintenance and operations for the marina facilities and district owned boat (\$2,500). This is a total budget of \$20,500.

Insurance & Bonds have been appropriated to cover the cost associated with real property and insurance for equipment owned by the district. The budget is \$10,000.

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 \$10,500.

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 \$23,000.

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 \$15,000.

Public Relations & Marketing covers the cost of ads in different types of media. The estimated budget is \$650.

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 \$2,000.

Transportation covers fuel cost for the district owned boat. The budget is \$650.

The estimated budget for Materials & Services is \$1,063,450.

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: 2028

Transportation Fund

Devils Lake Water Improvement District

(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026 - 2027				
Actual		Adopted Budget Year 2025 - 2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2023 - 2024	First Preceding Year 2024 - 2025							
1			1	RESOURCES		-	-	1
2	0	0	2	Cash on hand * (cash basis), or	0			2
3	21,835	22,834	3	Working Capital (accrual basis)	26,000			3
4	0	0	4	Previously levied taxes estimated to be received	0			4
5	200	1,080	5	Interest	1,200			5
6	7,125	1,946	6	Transferred IN from General Fund	0			6
7	0	0	7					7
8	0	0	8					8
9	0	0	9					9
10	29,160	25,860	10	Total Resources, except taxes to be levied	27,200			10
11	-		11	Taxes estimated to be received				11
12			12	Taxes collected in year levied				12
13	29,160	25,860	13	TOTAL RESOURCES	27,200	0	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					18
19			19	Capital Outlay	0			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	0	31
32			32			0	0	32
33			33					33
34			34					34
35	22,730	25,860	35	Ending balance (prior years)	25,205	0	0	35
36			36	UNAPPROPRIATED ENDING FUND BALANCE	27,200	0	0	36
37	22,730	25,860	37	TOTAL REQUIREMENTS	27,200			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.

A public meeting of the Devils Lake Water Improvement District will be held on May 14, 2026 at 6:00 pm. The meeting will be held at 1206 SE 48th Pl, Lincoln City, OR 97367. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the Devils Lake Water Improvement District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained online at www.DLWID.org. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Boone Marker (Budget Officer)

Telephone: (541) 994-5330

Email: lake.manager@dlwid.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2024-25	Adopted Budget This Year 2025-26	Approved Budget Next Year 2026-27
Beginning Fund Balance/Net Working Capital	556,834	865,615	985,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	0	0	4,000
Federal, State & all Other Grants, Gifts, Allocations & Donations	2,000	2,000	2,000
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	0	0	0
All Other Resources Except Current Year Property Taxes	30,563	26,350	19,100
Current Year Property Taxes Estimated to be Received	0	351,000	357,500
Total Resources	589,397	1,244,965	1,367,600

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	141,100	111,274	125,399
Materials and Services	205,645	237,950	1,063,450
Capital Outlay	0	0	0
Debt Service	40,200	36,022	36,022
Interfund Transfers	0	0	0
Contingencies	0	50,000	50,000
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	0	487,033	702,200
Total Requirements	386,945	922,279	1,977,071

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	346,745	349,224	1,188,849
FTE	2.0	1.0	1.0
Not Allocated to Organizational Unit or Program	114,060	573,763	885,722
FTE	0	0	0
Total Requirements	460,805	922,987	2,074,571
Total FTE	2.0	1.0	1.0

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 2024-25	Rate or Amount Imposed This Year 2025-26	Rate or Amount Approved Next Year 2026-27
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
Total	\$0	\$0

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

**FORM
LB-11**

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

General improvements as defined in Devils Lake Plan

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: 2028

Improvement Fund

Devils Lake Water Improvement District

(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026 - 2027			
Actual		Adopted Budget Year 2025 - 2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2023 - 2024	First Preceding Year 2024 - 2025						
1			1	RESOURCES			1
2	0	0	2	Cash on hand * (cash basis), or			2
3	81,034	84,000	3	Working Capital (accrual basis)			3
4	0	0	4	Previously levied taxes estimated to be received			4
5	1,783	4,200	5	Interest			5
6	0	0	6	Transferred IN, from other funds			6
7	0	0	7	Grants and Donations			7
8			8				8
9			9				9
10	82,817	88,200	10	Total Resources, except taxes to be levied			10
11	0	0	11	Taxes estimated to be received			11
12			12	Taxes collected in year levied			12
13	82,817	88,200	13	TOTAL RESOURCES			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				33
34			34				34
35	82,817	88,200	35				35
36			36	UNAPPROPRIATED ENDING FUND BALANCE			36
37	82,817	88,200	37	TOTAL REQUIREMENTS			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-20

RESOURCES
General Fund

Devils Lake Water Improvement District
(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2026-2027				
	Actual		Adopted Budget Year 2025 - 2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2023 - 2024	First Preceding Year 2024 - 2025							
1	0	0	0	1	Available cash on hand* (cash basis) or	0	-	-	1
2	524,726	350,000	652,000	2	Net working capital (accrual basis)	765,000	0		2
3	9,510	9,783	9,500	3	Previously levied taxes estimated to be received	3,000	0		3
4	13,608	15,500	10,500	4	Interest	11,400	0		4
5	0	0	0	5	Transferred IN, from other funds	0	0		5
6				6	OTHER RESOURCES				6
7	100,000	100,000	100,000	7	Unappropriated Ending Fund Balance Previous	100,000	0		7
8	2,000	2,000	2,000	8	Siletz Tribal Donation	2,000	0		8
9	25,000	0	0	9	DLNA Donations Harvesting	0			9
10	0	0	0	10	Grants (Unsecured)	0			10
11	7,125	4,625	0	11	Boat Slip Rentals	0			11
12	40,000	0	0	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	721,969	481,908	774,000	29	Total resources, except taxes to be levied	881,400	0	0	29
30	316,611	326,110	351,000	30	Taxes estimated to be received	357,500	0		30
31				31	Taxes collected in year levied				31
32	721,969	481,908	1,125,000	32	TOTAL RESOURCES	1,238,900	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

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 2026-27			
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023 - 2024	First Preceding Year 2024 - 2025						
1				1	PERSONNEL SERVICES			1
2	175,000	97,020	84,460	2	Salary	91,206		2
3	12,250	11,404	13,514	3	Payroll Tax	14,593		3
4	12,216	12,216	8,500	4	Insurance	18,000		4
5	4,875	4,560	4,800	5	Simplified Employee Pension	0		5
6	-	15,900	0	6	Hourly	0		6
7	-	-	-	7	Employee Reimbursements	1,600		- 7
8	204,341	141,100	111,274	8	TOTAL PERSONNEL SERVICES	125,399	0	0 8
9	2.0	2.0	1.0	9	Total Full-Time Equivalent (FTE)	1.0		9
10				10	MATERIALS AND SERVICES			10
11	201,875	205,645	237,950	11	M&S Form LB 31	1,063,450		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	201,875	205,645	237,950	27	TOTAL MATERIALS AND SERVICES	1,063,450	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	406,216	346,745	349,224	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,188,849	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 Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2026-27			
	Actual		Adopted Budget This Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023 - 2024	First Preceding Year 2024 - 2025						
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	40,200	40,200	36,022	15 Marina Payment	36,022	0		15
16				16				16
17	40,200	40,200	36,022	17 TOTAL DEBT SERVICE	36,022	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	708	24 Out to Transportation Fund (Rental Slip Income)	0	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	708	28 TOTAL INTERFUND TRANSFERS	0	0	0	28
29			50,000	29 OPERATING CONTINGENCY	50,000	0		29
30			266,360	30 RESERVED FOR FUTURE EXPENDITURE	25,000	0		30
31			100,000	31 UNAPPROPRIATED ENDING BALANCE	650,000	0		31
32			453,090	32 Total Requirements NOT ALLOCATED	761,022	0		32
33			356,242	33 Total Requirements for ALL Org.Units/Programs within fund	1,188,849	0		33
34				34 Ending balance (prior years)				34
35			809,332	35 TOTAL REQUIREMENTS	1,949,871	0		35

DETAILED REQUIREMENTS

Materials and Services

	Historical Data			REQUIREMENTS FOR: District Operations		Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year Year 2025-2026			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024 - 2025							
1			1	Object Classification	Detail				1
2	14,655	14,655	12,500	2	M&S Accounting	17,800			2
3	20,000	9,000	9,000	3	M&S Consulting	8,000			3
4	81,560	104,700	139,700	4	M&S Contracting	943,800			4
5	1,900	1,900	0	5	M&S Elections/Bonds/Tax Levy	1,600			5
6	28,755	15,240	20,800	6	M&S Equipment and Facilities O&M	20,500			6
7	6,755	8,500	10,000	7	M&S Insurance	10,000			7
8	6,600	14,000	5,500	8	M&S Lake Level Management	10,500			8
9	10,000	10,000	10,000	9	M&S Legal	10,000			9
10	4,350	4,350	11,000	10	M&S Monitoring	23,000			10
11	14,500	17,500	15,000	11	M&S Office Operations	15,000			11
12	5,000	0	650	12	M&S Public Relations/Marketing	650			12
13	2,800	2,800	2,000	13	M&S Training & Continued Education	2,000			13
14	5,000	3,000	1,800	14	M&S Transportation - Fuel for Boat	600			14
15				15	M&S Vegetation Management				15
16	74,940	0	0	16	M&S SAV Harvesting	0			16
17	12,200	0	0	17	M&S Whole Lake Areation	0			17
18	137,000	0	0	18	M&S Sterile Grass Carp	0			18
19	7,780	0	0	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	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	201,875	205,645	237,950	33	TOTAL REQUIREMENTS	1,063,450	0	0	33

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