



Devils Lake
Water Improvement District

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

DLWID.org

Fiscal Year
2025-2026

BUDGET

Budget Committee
Version

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ANNUAL BUDGET

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LB 50 --- Notice of Property Tax Inside Watershed

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Devils Lake Water Improvement District

2025-2026

Budget Committee

MEMBER	POSITION	<i>TERM</i>
Robert Stolberg	Position 1-Director	<i>6/30/2025</i>
Tina French	Position 2-Director- Chairperson	<i>6/30/2027</i>
Dayton Mays	Position 3-Director	<i>6/30/2025</i>
Keith Fowler	Position 4-Director	<i>6/30/2025</i>
Susan Elworth	Position 5-Director	<i>6/30/2025</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>
Vacant	Position 4	
Vacant	Position 5	

Budget Officer

Boone Marker

DLWID District Manager

Devils Lake Water Improvement District
2025-2026
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 8	Budget Committee Meets (ORS 294.426)
May 8	Budget Committee Approves Budget (ORS 294.428)
May 15	Publish Budget Summary & Hearing Notice (ORS 294.438)
June 12	Budget Hearing Held (ORS 294.453)
June 12	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 on 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 SAV populations, and development of effective management strategies. Additionally, the funding is being used to support initiatives such as selective harvesting, herbicide treatments, and manual removal in situations where overgrowth is negatively impacting the ecosystem.

Fiduciary Responsibility and Financial Summary in Brief

The budget process is a public one. The public is provided 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, 2026. The district expects to have \$88,200 available in the Improvement Fund at the end of the FY 2025-2026. With interest of \$5,000, the district expects the Improvement Fund will have approximately \$93,200 available for reserve applications.

Improvement Fund Requirements (LB-11)

The Improvement Fund does not anticipate significant changes in the 2025-26 budget year.

Reserve Fund (Transportation Fund)

Transportation Fund Resources (LB-11)

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

The resources of the Transportation Fund for the upcoming fiscal year include Working Capital and interest less expenditures expected by June 30, 2026. The district expects to have \$24,115 available in the Improvement Fund at the end of the FY 2025-2026. With interest of \$1,350 and the rental income transfer of \$708, the district expects the Improvement Fund to have approximately \$26,173 available for reserve applications.

Transportation Fund Requirements (LB-11)

This budget anticipates no significant purchases, and the fund should be \$26,173.

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, 2025, 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 \$652,000 and the unappropriated ending fund balance from the previous period which is \$100,000. Additionally, there are previously levied taxes estimated to be received which is \$9,500, and interest earned on the available resources which is \$10,500. These ongoing resources and requirements for the district are estimated.

The last of the anticipated resources listed on the LB-20 are Grants and Donations to the District. It is anticipated that the district will receive additional grant monies, not yet secured, during this fiscal year. Oregon budget law permits the district board to accept any unanticipated grant or donation without modification to the budget. This budget includes these other resources, Siletz Tribal Donation of \$2,000, and other resources totaling \$774,000.

Furthermore, there are taxes estimated to be received, which is \$351,000, and taxes collected in the year levied. The total resources including taxes estimated to be received and taxes collected in the year levied are \$1,125,000.

General Fund Requirements (LB-30 & LB-31)

General Fund Requirements cover the annual operational needs of the district. This budget is structured by organizational unit as required by Oregon Law and includes District Operations as the single organizational unit. The expenditures of the General Fund are summarized in two parts, LB-30 and LB-31 worksheets.

General Fund Requirements-LB-30, Not Allocated

The LB-30 worksheet, General Fund (Not Allocated) includes Interfund Transfers, Operating Contingency, Reserved for Future Expenditures, and Unappropriated Ending Fund Balance is presented in this requirement section. A total of \$457,268 is budgeted.

Other funds budgeted in this category are Operating Contingency dollars which are set aside for expenditures in the current fiscal year which are beyond the reasonable scope of budget visioning. This amount varies from year to year depending on the current state of identified projects requiring known amounts of funding. Typically, the contingency fund should not exceed 15% of the total appropriation in a fund as that is the limit that can be transferred by resolution. Transfers in excess of 15% of the fund from contingency require a supplemental budget. This year \$50,000 has been placed in Operating Contingency. Boat slip rentals received in 2024-25 will be transferred to the Transportation Fund a total of \$708.

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

General Fund Requirements – LB-30, Allocated

The LB-30 General Fund worksheet (Allocated) includes budgets applied to Personnel Costs, Materials and Services, and Capital Outlay. The General Fund Allocated budget is \$316,919.

Personnel Services

Personnel Services are those costs associated with the necessary services to operate the district. Salary and benefit packages offered by the district include salary, payroll tax, and various insurance, pension, and wellness benefits. In addition, this category includes costs related to independent contracting services or a part-time employee necessary to maintain the operations of the district. Personnel Services are budgeted at \$116,372.

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 \$243,250.

Capital Outlay

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

Detail of General Fund Materials & Services Requirements (LB 31)

Accounting includes the cost of the financial review, associated filing fees, bank fees, bookkeeping, and costs related to doing payroll. The accounting budget is \$14,655.

Consulting funds are used for the hiring of independent consultants (engineering, geotechnical, aerial mapping, etc. services-often 1-time events) to provide the district with necessary outside

research. The Consulting budget is \$5,000.

Contracting funds are used to hire contractors as necessary to accomplish projects that arise in the budget year. This includes vegetation management and control (\$79,700), D-River dredging project (\$60K), annual SAV survey (\$4K). Contracting is budgeted at \$143,700.

Vegetation Management and Control Funds for this category will be used to investigate and manage nuisance aquatic vegetation in Devils Lake. The management of nuisance submerged aquatic vegetation (SAV). The district implemented a mechanical harvester and introduced 5,000 grass carp in 2023. The 2025-26 budget will include an annual lease payment for the harvester and an annual survey. Labor hours are included in contracting (est. \$31,500). The need for specialized equipment and technology brought this total budget to \$83,700. Though the district did not utilize these services in FY 2024-25, it is important to include in case SAV returns.

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

SAV Harvesting

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

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

Elections/Bonds/Tax Levy No funds are allocated for the FY 2025-26 at this time.

Equipment and Facilities Operation and Maintenance includes estimates for electricity (\$10,800) 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 \$20,800.

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

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 \$5,500.

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 \$3,000.

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.

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 (\$200), and employee reimbursements for personal vehicle use while working on District Operations.



Devils Lake Water Improvement District

Appendix

Resolutions *A*
LB Forms *B*

DRAFT

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

Devils Lake Water Improvement District

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025 - 2026					
	Actual		Adopted Budget Year 2024 - 2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2022 - 2023	First Preceding Year 2023 - 2024								
1				1	RESOURCES			1		
2	0	0	-	2	Cash on hand * (cash basis), or	0	0	0	2	
3	79,578	81,034	84,000	3	Working Capital (accrual basis)	89,500			3	
4	0	0	0	4	Previously levied taxes estimated to be received	0			4	
5	2,393	1,783	4,200	5	Interest	5,000			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	81,971	82,817	88,200	10	Total Resources, except taxes to be levied	94,500			10	
11		0	0	11	Taxes estimated to be received	0	0	0	11	
12				12	Taxes collected in year levied				12	
13	81,971	82,817	88,200	13	TOTAL RESOURCES	94,500	0	0	13	
14				14	REQUIREMENTS **			14		
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail		15	
16				16				-	16	
17				17				-	17	
18				18				-	18	
19				19				-	19	
20				20				-	20	
21				21				-	21	
22				22				-	22	
23				23				-	23	
24				24				-	24	
25				25				-	25	
26				26				-	26	
27				27				-	27	
28				28					28	
29		0		29					29	
30				30					30	
31				31					31	
32				32					32	
33				33				0	0	
34				34					34	
35	81,971	82,817	88,200	35					35	
36				36	UNAPPROPRIATED ENDING FUND BALANCE			89,200	0	0
37	81,971	82,817	88,200	37	TOTAL REQUIREMENTS	94,500	0	0	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-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 2025 - 2026		
Actual		Adopted Budget Year 2024 - 2025	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2022 - 2023	First Preceding Year 2023 - 2024						
1			1	RESOURCES			
2	0	0	2	Cash on hand * (cash basis), or	0		
3	21,443	21,835	3	Working Capital (accrual basis)	24,115		
4	0	0	4	Previously levied taxes estimated to be received	0		
5	1,287	200	5	Interest	1,350		
6	0	7,125	6	Transferred IN from General Fund (Boat Slip Rental Income)	708		
7	0	0	7				
8	0	0	8				
9	0	0	9				
10	22,730	29,160	10	Total Resources, except taxes to be levied			
11		-	11	Taxes estimated to be received			
12			12	Taxes collected in year levied			
13	22,730	29,160	13	TOTAL RESOURCES	26,173	0	0
14			14	REQUIREMENTS **			
15			15	Org. Unit or Prog. & Activity			
16			16	Object Classification			
17			17	Detail			
18			18	Capital Outlay	0		
19			19				
20			20				
21			21				
22			22				
23			23				
24			24				
25			25				
26			26				
27			27				
28			28				
29			29				
30			30				
31			31			0	0
32			32			0	0
33			33				
34			34				
35	22,730	29,160	35	Ending balance (prior years)	24,020	0	0
36			36	UNAPPROPRIATED ENDING FUND BALANCE	26,173	0	0
37	22,730	29,160	37	TOTAL REQUIREMENTS	26,173		

*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.

RESOURCES
General Fund

Devils Lake Water Improvement District
(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2025-2026				
	Actual		Adopted Budget Year 2024 - 2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2022 - 2023	First Preceding Year 2023 - 2024							
1	0	0	0	1	Available cash on hand* (cash basis) or	0	-	-	1
2	394,096	524,726	350,000	2	Net working capital (accrual basis)	652,000			2
3	9,233	9,510	9,783	3	Previously levied taxes estimated to be received	9,500			3
4	4,200	13,608	15,500	4	Interest	10,500			4
5	0	0	0	5	Transferred IN, from other funds	0			5
6				6	OTHER RESOURCES				6
7	100,000	100,000	100,000	7	Unappropriated Ending Fund Balance Previous	100,000			7
8	2,000	2,000	2,000	8	Siletz Tribal Donation	2,000			8
9	310,000	25,000	0	9	DLNA Donations Harvesting	0			9
10	0	0	0	10	Grants (Unsecured)	0			10
11	0	7,125	4,625	11	Boat Slip Rentals	0			11
12		40,000	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	819,529	721,969	481,908	29	Total resources, except taxes to be levied	774,000	0	0	29
30	299,221	316,611	326,110	30	Taxes estimated to be received	351,000			30
31	303,622			31	Taxes collected in year levied				31
32	1,123,151	721,969	808,018	32	TOTAL RESOURCES	1,125,000	0	0	32

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

**REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

General Fund

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

	Historical Data			REQUIREMENTS FOR: <u>District Operations</u>	Budget For Next Year 2025-26			
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022 - 2023	First Preceding Year 2022 - 2023	This Year 2023-2024					
1				1 PERSONNEL SERVICES				1
2	175,000	175,000	97,020	2 Salary	86,700			2
3	12,250	12,250	11,404	3 Payroll Tax	13,872			3
4	12,216	12,216	12,216	4 Insurance	11,000			4
5	4,875	4,875	4,560	5 Simplified Employee Pension	4,800			5
6	-	-	15,900	6 Hourly	0			6
7	-	-	-	7	-	-	-	7
8	204,341	204,341	141,100	8 TOTAL PERSONNEL SERVICES	116,372	0	0	8
9	2.0	2.0	1.5	9 Total Full-Time Equivalent (FTE)	1.0			9
10				10 MATERIALS AND SERVICES				10
11	352,300	433,795	205,645	11 M&S Form LB 31	233,950			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	352,300	433,795	205,645	27 TOTAL MATERIALS AND SERVICES	233,950	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	556,641	638,136	346,745	36 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	350,322	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 2025-26			
	Actual		Adopted Budget This Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021 - 2022	First Preceding Year 2022 - 2023						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2				2				2
3				3				3
4	0	0	0	4 TOTAL PERSONNEL SERVICES	0	0		0 4
5				5 Total Full-Time Equivalent (FTE)				5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7				7				7
8				8				8
9	0	0	0	9 TOTAL MATERIALS AND SERVICES	0	0		0 9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	0	0	0	13 TOTAL CAPITAL OUTLAY	0	0		0 13
14				14 DEBT SERVICE				14
15	0	39,600	40,200	15 Marina Payment	36,022			15
16				16				16
17	0	39,600	40,200	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	0	24 Out to Transportation Fund (Rental Slip Income)	708	0		0 24
25	0	0	0	25 Out to Transportation Fund (Boat)	0	0		0 25
26				26				26
27				27				27
28	0	0	0	28 TOTAL INTERFUND TRANSFERS	708	0		0 28
29			47,891	29 OPERATING CONTINGENCY	50,000			29
30			374,618	30 RESERVED FOR FUTURE EXPENDITURE	266,360			30
31			100,000	31 UNAPPROPRIATED ENDING BALANCE	100,000			31
32			562,709	32 Total Requirements NOT ALLOCATED	453,090	0		0 32
33			346,745	33 Total Requirements for ALL Org.Units/Programs within fund	350,322	0		0 33
34				34 Ending balance (prior years)				34
35			909,454	35 TOTAL REQUIREMENTS	803,412	0		0 35

DETAILED REQUIREMENTS

Materials and Services

	Historical Data			REQUIREMENTS FOR: District Operations			Budget for Next Year 2025-2026			
	Actual		Adopted Budget				Proposed by	Approved by	Adopted by	
	Second Preceding Year 2022-2023	First Preceding Year 2023 - 2024	This Year Year 2024-2025		Budget Officer	Budget Committee	Governing Body			
1			1	Object Classification	Detail				1	
2	14,000	14,655	14,655	2	M&S Accounting	12,500			2	
3	20,000	20,000	9,000	3	M&S Consulting	9,000			3	
4	75,000	81,560	104,700	4	M&S Contracting	143,700			4	
5	3,800	1,900	1,900	5	M&S Elections/Bonds/Tax Levy	0			5	
6	50,000	28,755	15,240	6	M&S Equipment and Facilities O&M	20,800			6	
7	10,000	6,755	8,500	7	M&S Insurance	10,000			7	
8	5,000	6,600	14,000	8	M&S Lake Level Management	5,500			8	
9	10,000	10,000	10,000	9	M&S Legal	10,000			9	
10	12,000	4,350	4,350	10	M&S Monitoring	3,000			10	
11	10,000	14,500	17,500	11	M&S Office Operations	15,000			11	
12	5,000	5,000	0	12	M&S Public Relations	650			12	
13	2,000	2,800	2,800	13	M&S Training & Continued Education	2,000			13	
14	15,500	5,000	3,000	14	M&S Transportation	1,800			14	
15	120,000			15	M&S Vegetation Management				15	
16		74,940	0	16	M&S SAV Harvesting				16	
17		12,200	0	17	M&S Whole Lake Areation				17	
18		137,000	0	18	M&S Sterile Grass Carp				18	
19		7,780	0	19	M&S SAV Spraying				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	352,300	433,795	205,645	33	TOTAL REQUIREMENTS	233,950	0	0	33	

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