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

APPROVED

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BUDGET NARRATIVE

ANNUAL BUDGET

APPENDICES

Devils Lake Water Improvement District

2026-2027
Budget Committee

MEMBER	**POSITION**	***TERM***
Robert Stolberg	Position 1-Director	*6/30/2028*
Tina French	Position 2-Director-Chairperson	*6/30/2027*
Dayton Mays	Position 3-Director	*6/30/2028*
Keith Fowler	Position 4-Director	*6/30/2028*
Susan Elworth	Position 5-Director	*6/30/2028*
Mitch Moore	Position 1	*6/30/2027*
Mark Lowen	Position 2	*6/30/2027*
Russ Cramer	Position 3	*6/30/2027*
Anne Nites	Position 4	*6/30/2028*
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. These 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 Transportation Fund at the end of the FY 2026-2027. With interest of $1,200, the district expects the Transportation 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 $627,000. 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 $629,000.

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 $1,765,900.

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 $1,255,087.**

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. Failure to secure these funds through sale or alternative financing would necessitate a supplemental budget and may impact the $627,000 currently held in the Unappropriated Ending Fund Balance. This remains a high-priority financial risk for the 2026-2027 fiscal year.

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 $1,176,277.**

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 $117,827.**

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 $1,058,450.**

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 $18,000.

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 $600.

The estimated budget for Materials & Services is $1,058,450.

Devils Lake Water Improvement District

Appendix

Appendix A

Resolutions

DEVILS LAKE
WATER IMPROVEMENT DISTRICT

4006 NE West Devils Lake Rd. – Lincoln City, OR 97367
541-994-5330
www.DLWID.org

Board of Directors
Resolution 2026-04

RESOLUTION APPROVING THE BUDGET MESSAGE

WHEREAS, the Devils Lake Water Improvement District has prepared a proposed budget for the fiscal year 2026-2027, which includes an overview of the local government's financial condition and a description of the proposed budget; and

WHEREAS, the Boad 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 Devils Lake Water Improvement District as follows:

The budget message of the Devils Lake Water Improvement District's proposed budget for the fiscal year 2026-2027, 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 ADPOTED by the Board of Directors of Devils Lake Water Improvement District this 11th day of June, 2026.

Tina French
President of the Board of Directors

Boone Marker
District Manager – Budget Officer

DEVILS LAKE
WATER IMPROVEMENT DISTRICT
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Board of Directors
Resolution 2026-05

ADOPTING PUBLIC BUDGET FOR THE FISCAL YEAR 2026-2027

WHEREAS, the Devils Lake Water Improvement District has prepared a proposed budget for the fiscal year 2026-2027; and

WHEREAS, a proposed budget which projects $1,176,277 in expenditures with a remaining Unappropriated Ending Balance of $776,700 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 2026-2027 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 ADPOTED by the Board of Directors of Devils Lake Water Improvement District this 11th day of June, 2026.

Tina French
President of the Board of Directors

Boone Marker
District Manager – Budget Officer

DEVILS LAKE
WATER IMPROVEMENT DISTRICT
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541-994-5330
www.DLWID.org

Board of Directors
Resolution 2026-06

RESOLUTION LEVYING TAXES

WHEREAS, the Devils Lake Water Improvement District has prepared a proposed budget for the fiscal year 2026-2027, 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 $357,500 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 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 2026-2027 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 11th Day of June, 2026 by the Board of Directors of Devils Lake Water Improvement District.

Tina French
President of the Board of Directors

Boone Marker
District Manager – Budget Officer

Appendix B

LB Forms

FORM LB-1 **NOTICE OF BUDGET HEARING**

A public meeting of the Devils Lake Water Improvement District will be held on June 11, 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	Draft Budget Next Year 2026-27
Beginning Fund Balance/Net Working Capital	556,834	865,615	1,512,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	0	4,000	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	1,946	0
All Other Resources Except Current Year Property Taxes	30,563	26,350	19,100
Current Year Property Taxes Estimated to be Received	326,110	351,000	357,500
Total Resources	**915,507**	**1,250,911**	**1,894,600**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	111,274	118,292	117,827
Materials and Services	205,645	237,950	1,058,450
Capital Outlay	0	0	0
Debt Service	40,200	36,022	553,087
Interfund Transfers	0	708	0
Contingencies	47,891	50,000	50,000
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	0	487,033	776,700
Total Requirements	**405,010**	**930,005**	**2,556,064**

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	316,919	356,242	1,176,277
FTE	2.0	1.0	1.0
Not Allocated to Organizational Unit or Program	114,060	573,763	1,379,787
FTE	0	0	0
Total Requirements	**430,979**	**930,005**	**2,556,064**
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 "restroration, 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 maintainence 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 Unapporiated 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:

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

General improvements as defined in Devils Lake Plan

Improvement Fund

Devils Lake Water Improvement District
(Name of Municipal Corporation)

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026 - 2027			
	Actual								
	Second Preceding Year 2023 - 2024	First Preceding Year 2024 - 2025	Adopted Budget Year 2025 - 2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES				1
2	0	0	-	2	Cash on hand * (cash basis), or	0	0	0	2
3	81,034	84,000	89,500	3	Working Capital (accrual basis)	94,000	94,000	94,000	3
4	0	0		4	Previously levied taxes estimated to be received	0			4
5	1,783	4,200	5,000	5	Interest	3,500	3,500	3,500	5
6	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	82,817	88,200	94,500	10	Total Resources, except taxes to be levied	97,500	97,500	97,500	10
11	0	0	0	11	Taxes estimated to be received	0	0	0	11
12				12	Taxes collected in year levied	0	0	0	12
13	**82,817**	**88,200**	**94,500**	13	**TOTAL RESOURCES**	**97,500**	**97,500**	**97,500**	13
14				14	REQUIREMENTS **				14
15				15	Org. Unit **or** Prog. & Activity / Object Classification / Detail				15
16			-	16		-	-	-	16
17			-	17		-	-	-	17
18			-	18		-	-	-	18
19			-	19		-	-	-	19
20			-	20		-	-	-	20
21			-	21		-	-	-	21
22			-	22		-	-	-	22
23			-	23		-	-	-	23
24			-	24		-	-	-	24
25			-	25		-			25
26			-	26		-	-	-	26
27			-	27		-	-	-	27
28				28					28
29		0		29					29
30				30					30
31				31					31
32				32					32
33				33		-	0	0	33
34				34					34
35	82,817	88,200	94,500	35					35
36				36	**UNAPPROPRIATED ENDING FUND BALANCE**	97,500	97,500	97,500	36
37	**82,817**	**88,200**	**94,500**	37	**TOTAL REQUIREMENTS**	**97,500**	**97,500**	**97,500**	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

RESERVE FUND
RESOURCES AND REQUIREMENTS

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

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					Budget for Next Year 2026 - 2027			
	Actual				DESCRIPTION RESOURCES AND REQUIREMENTS				
	Second Preceding Year 2023 - 2024	First Preceding Year 2024 - 2025	Adopted Budget Year 2025 - 2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES		-	-	1
2	0	0	0	2	Cash on hand * (cash basis), or	0			2
3	21,835	22,834	24,115	3	Working Capital (accrual basis)	26,000	26,000	26,000	3
4	0	0	0	4	Previously levied taxes estimated to be received	0	0	0	4
5	200	1,080	1,350	5	Interest	1,200	1,200	1,200	5
6	7,125	1,946	708	6	Transferred IN from General Fund	0	0	0	6
7	0	0		7					7
8	0	0		8					8
9	0	0		9					9
10	29,160	25,860	26,173	10	Total Resources, except taxes to be levied	27,200	27,200	27,200	10
11	-			11	Taxes estimated to be received				11
12				12	Taxes collected in year levied				12
13	**29,160**	**25,860**	**26,173**	13	**TOTAL RESOURCES**	**27,200**	**27,200**	**27,200**	13
14				14	REQUIREMENTS **				14
15				15	Org. Unit or Prog. & Activity / Object Classification / Detail				15
16				16					16
17			0	17	Capital Outlay	0			17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29				29					29
30				30					30
31				31			0	0	31
32				32			27,200	27,200	32
33				33					33
34				34					34
35	29,160	25,860	26,173	35	Ending balance (prior years)	25,205	27,200	27,200	35
36				36	**UNAPPROPRIATED ENDING FUND BALANCE**	27,200	**27,200**	**27,200**	36
37	**29,160**	**25,860**	**26,173**	37	**TOTAL REQUIREMENTS**	**27,200**			

*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								
	Second Preceding Year 2023 - 2024	First Preceding Year 2024 - 2025	Adopted Budget Year 2025 - 2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
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	765,000	765,000	2
3	9,510	9,783	9,500	3	Previously levied taxes estimated to be received	3,000	3,000	3,000	3
4	13,608	15,500	10,500	4	Interest	11,400	11,400	11,400	4
5	0	0	0	5	Transferred IN, from other funds	0	0	0	5
6				6	**OTHER RESOURCES**				6
7	100,000	100,000	100,000	7	Unappropriated Ending Fund Balance Previous	627,000	627,000	627,000	7
8	2,000	2,000	2,000	8	Siletz Tribal Donation	2,000	2,000	2,000	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	1,408,400	1,408,400	1,408,400	29
30	316,611	326,110	351,000	30	Taxes estimated to be received	357,500	357,500	357,500	30
31				31	Taxes collected in year levied				31
32	**721,969**	**481,908**	**1,125,000**	**32**	**TOTAL RESOURCES**	**1,765,900**	**1,765,900**	**1,765,900**	**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

FORM LB-30

General Fund

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

	Historical Data: Actual: Second Preceding Year 2023 - 2024	Historical Data: Actual: First Preceding Year 2024 - 2025	Adopted Budget This Year 2025-2026		REQUIREMENTS FOR: District Operations	Budget For Next Year 2026-27: Proposed By Budget Officer	Budget For Next Year 2026-27: Approved By Budget Committee	Budget For Next Year 2026-27: Adopted By Governing Body	
1				1	PERSONNEL SERVICES				1
2	97,020	84,460	86,700	2	Salary	85,727	85,727	85,727	2
3	11,404	13,514	13,872	3	Payroll Tax	13,200	13,200	13,200	3
4	12,216	8,500	11,000	4	Insurance	13,500	13,500	13,500	4
5	4,560	4,800	4,800	5	Simplified Employee Pension	3,600	3,600	3,600	5
6	15,900	0	0	6	Hourly	0	0	0	6
7	-	-	1,920	7	Employee Reimbursements	1,800	1,800	1,800	7
8	**141,100**	**111,274**	**118,292**	8	**TOTAL PERSONNEL SERVICES**	**117,827**	**117,827**	**117,827**	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	1,058,450	1,058,450	1,058,450	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**	**1,058,450**	**1,058,450**	**1,058,450**	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	**342,975**	**316,919**	**356,242**	**36**	**ORGANIZATIONAL UNIT / ACTIVITY TOTAL**	**1,176,277**	**1,176,277**	**1,176,277**	**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						
	Second Preceding Year 2023 - 2024	First Preceding Year 2024 - 2025	This Year 2025-26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
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	553,087	553,087	553,087	15
16				16					16
17	**40,200**	**40,200**	**36,022**	**17**	**TOTAL DEBT SERVICE**	**553,087**	**553,087**	**553,087**	**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	50,000	50,000	29
30			266,360	30	**RESERVED FOR FUTURE EXPENDITURE**	25,000	25,000	25,000	30
31			100,000	31	**UNAPPROPRIATED ENDING BALANCE**	627,000	627,000	627,000	31
32			**453,090**	**32**	**Total Requirements NOT ALLOCATED**	**1,255,087**	**1,255,087**	**1,255,087**	**32**
33			356,242	33	Total Requirements for **ALL Org.Units/Programs within fund**	1,176,277	1,176,277	1,176,277	33
34			0	34	Ending balance (prior years)				34
35			**809,332**	**35**	**TOTAL REQUIREMENTS**	**2,431,364**	**2,431,364**	**2,431,364**	**35**

150-504-030 (Rev 11-18)

FORM
LB-31

DETAILED REQUIREMENTS

Materials and Services

	Historical Data				REQUIREMENTS FOR: District Operations		Budget for Next Year 2026-2027			
	Actual		Adopted Budget							
	Second Preceding Year 2023-2024	First Preceding Year 2024 - 2025	This Year Year 2025-2026				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				1	**Object Classification**	**Detail**				1
2	14,655	14,655	12,500	2	M&S	Accounting	17,800	17,800	17,800	2
3	20,000	9,000	9,000	3	M&S	Consulting	8,000	8,000	8,000	3
4	81,560	104,700	139,700	4	M&S	Contracting	943,800	943,800	943,800	4
5	1,900	1,900	0	5	M&S	Elections/Bonds/Tax Levy	1,600	1,600	1,600	5
6	28,755	15,240	20,800	6	M&S	Equipment and Facilities O&M	20,500	20,500	20,500	6
7	6,755	8,500	10,000	7	M&S	Insurance	10,000	10,000	10,000	7
8	6,600	14,000	5,500	8	M&S	Lake Level Management	10,500	10,500	10,500	8
9	10,000	10,000	10,000	9	M&S	Legal	10,000	10,000	10,000	9
10	4,350	4,350	11,000	10	M&S	Monitoring	18,000	18,000	18,000	10
11	14,500	17,500	15,000	11	M&S	Office Operations	15,000	15,000	15,000	11
12	5,000	0	650	12	M&S	Public Relations/Marketing	650	650	650	12
13	2,800	2,800	2,000	13	M&S	Training & Continued Education	2,000	2,000	2,000	13
14	5,000	3,000	1,800	14	M&S	Transportation - Fuel for Boat	600	600	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**		**1,058,450**	**1,058,450**	**1,058,450**	**33**

150-504-031 (Rev 10-16)

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

FORM LB-50
2026-2027

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

Check here if this is an amended form.

- Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The **Devils Lake Water Improvement District** (District Name) has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of **Lincoln** (County Name) County. The property tax, fee, charge or assessment is categorized as stated by this form.

Mailing Address of District	City	State	ZIP code	Date
4006 NE West Devils Lake Road	**Lincoln City**	**OR**	**97367**	**6/11/2026**

Contact Person	Title	Daytime Telephone	Contact Person E-Mail
Boone Marker	**Budget Officer**	**541-994-5330**	lake.manager@dlwid.org

CERTIFICATION - You **must** check one box if your district is subject to Local Budget Law.

X 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	Excluded from Dollar Amount of Bond Levy
1.	Rate per $1,000 **or** Total dollar amount levied (within permanent rate limit)	1	0.2499	
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.**

150-504-073-7 (Rev. 10-20) **(see the back for worksheet for lines 5a, 5b, and 5c)**

File with your assessor no later than JULY 15, unless granted an extension in writing.

FORM LB-50
2026-2027

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

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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
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

			Excluded from Dollar Amount of Bond Levy
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
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2 N/A			

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150-504-073-7 (Rev. 10-20) **(see the back for worksheet for lines 5a, 5b, and 5c)**

File with your assessor no later than JULY 15, unless granted an extension in writing.