



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

Table of Contents

BUDGET NARRATIVE

<i>Table of Contents</i>	2
<i>Budget Committee Roster</i>	3
<i>Budget Schedule</i>	4
<i>Budget Message</i>	5-6
<i>Reserve Fund (Improvement Fund)</i>	6
<i>Reserve Fund (Transportation Fund)</i>	6
<i>General Fund</i>	6-10

ANNUAL BUDGET

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

APPENDICES

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

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](#). 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.

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Devils Lake Water Improvement District

Appendix

Resolutions *A*

LB Forms *B*

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Appendix A

Resolutions

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

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of 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 ADOPTED 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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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 2025-2026, 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 2025-2026 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

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