

**FORM
LB-20**

**RESOURCES
GENERAL FUND
Port Operations**

Port of Umpqua

	Historical Data				RESOURCE DESCRIPTION	Budget for 2023-2024			
	Actual		Adopted	Current		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 20-21	First Preceding Year 21-22	Adopted Budget This Year 22-23	Budget @75% of year through March 31, 2023					
1	574,466	607,792	602,510	719,260	1 Available cash on hand* (cash basis) or	628,178	628,178	628,178	1
2		0			2 Net working capital (accrual basis)				2
3	11,564	8,498	9,000	5,912	3 Previously levied taxes estimated to be received	9,000	9,000	9,000	3
4	332	104	100	429	4 Interest	100	100	100	4
5	0	0	-		5 Transferred IN, from other funds				5
					OTHER RESOURCES				
6	5400	1800		-	6 Industrial Park lease 3 (NLM LLC property lease incom	-	-	-	6
7	7,042	7,134	7,200	5,544	7 Industrial Park lease 2 (Tyree property lease income)	7,632	7,632	7,632	7
8	10,997	20,981	15,000	16,323	8 Lease/Rent Income Winchester Ave Buildings	23,712	23,712	23,712	8
9	0	6,252	1,000	1,762	9 Miscellaneous	1,000	1,000	1,000	9
10	50,891	67,261	60,000	35,950	10 Poundage	60,000	60,000	60,000	10
11	10,843	8,162		-	11 Keycard/Hoist Receipts	-	-	-	11
12	13,950	10,563	-	-	12 Ice Machine Revenue	-	-	-	12
13	450	275	300	-	13 Annex Rental	300	300	300	13
14	0	150	100	-	14 Deposits: Annex Rental deposit account	100	100	100	14
15	120	40	-	-	15 Winchester Bay Lease	-	-	-	15
16	0	17,663	25,000	16,624	16 Umpqua lease revenue from Pacific Dream	24,936	24,936	24,936	16
17	14,017	6,151	-	-	17 Property Insurance Proceeds received	-	-	-	17
18	0	0	-	-	18 Coos Bay Wagon Road funds	-	-	-	18
19	1,633	1,383	700	-	19 Sale of State Forest Products	700	700	700	19
20	0	0	125,000	-	20 Grants received	75,000	75,000	75,000	20
21	701,705	764,209	845,910	801,804	21 Total resources, except taxes to be levied	830,658	830,658	830,658	21
22			217,994	226,644	22 Taxes estimated to be received	241,541	241,541	241,541	22
23	215,222	216,609			23 Taxes collected in year levied				23
24	916,927	980,818	1,063,904	1,028,447	24 TOTAL RESOURCES	1,072,199	1,072,199	1,072,199	24

*The balance of cash, cash equivalents and investments in the fund at the b Page 1

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

					Port of Umpqua						
Historical Data					Budget for 2023-2024						
Actual		Adopted	Current		REQUIREMENTS FOR: Port Operations	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 20-21	First Preceding Year 21-22	Adopted Budget This Year 22-23	Budget @75% of year through March 31, 2023								
					PERSONNEL SERVICES						
1	58,195	71,372	65,700	45,750	1	Manager	70,000	70,000	70,000	1	1310000
2	29,280	33,752	38,000	29,404	2	Administrative Assistant	38,000	38,000	38,000	2	1310400
3	24,488	7,702	35,000	411	3	Other Personnel	5,000	5,000	5,000	3	1310500
4	43,263	48,895	55,000	40,756	4	Payroll Liabilities/Benefits	70,000	70,000	70,000	4	1310101
5	155,225	161,721	193,700	116,320	5	TOTAL PERSONNEL SERVICES	183,000	183,000	183,000	5	
6	2.25	2.25	2.25	1.75	6	Total Full-Time Equivalent (FTE)	1.75	1.75	1.75	6	
					MATERIALS AND SERVICES						
7	110		1,000	192	7	Accounting	5,000	5,000	5,000	7	1321900
8	26,528	29,564	50,000	529	8	Professional Services	50,000	50,000	50,000	8	1321901
9	246	605	10,000	3,990	9	Executive Expenses/Travel/Training	10,000	10,000	10,000	9	1322000
10	8,650	8,750	10,000	8,800	10	Audit	15,000	15,000	15,000	10	1322100
11	480	65	2,000	-	11	Office Machine Upgrades	2,000	2,000	2,000	11	1322199
12	1,984	1,935	3,000	1,664	12	Office supplies	3,000	3,000	3,000	12	1322200
13	629	211	1,500	175	13	Building supplies	2,000	2,000	2,000	13	1322201
14	1,053	2,492	3,500	1,640	14	Dock Maintenance	5,000	5,000	5,000	14	1322202
15	9,614	12,734	15,000	12,445	15	Facilities Maintenance/Services	18,000	18,000	18,000	15	1322203
16	4,146	5	-	-	16	Fork Lift Maintenance	-	-	-	16	1322205
17	3,416	2,053	5,000	-	17	Ice Machine Maintenance	5,000	5,000	5,000	17	1322206
18	3,944	4,270	5,500	3,032	18	Telephone (phones/internet)	6,000	6,000	6,000	18	1322300
19	15,628	12,101	15,000	5,982	19	Utilities (city, garbage, PUD, web site)	12,000	12,000	12,000	19	1322301
20	1,143	800	5,000	-	20	Business Support Services	5,000	5,000	5,000	20	1322310
21	17,041	19,151	30,000	21,210	21	Insurance	30,000	30,000	30,000	21	1322400
22	1,723	1,618	3,500	475	22	Election expenses & Legal Notices	3,500	3,500	3,500	22	1322600
23	0	0	2,000	-	23	Lobbying	2,000	2,000	2,000	23	1322900
24	3,207	11,629	12,000	3,000	24	Membership Dues & Subscriptions	15,000	15,000	15,000	24	1323200
25	0	0	100	-	25	Permit fees	500	500	500	25	1324100
26	11,511	14,481	35,000	1,459	26	Legal Services	35,000	35,000	35,000	26	1324200
27	200	0	1,000	50	27	Promotion/Marketing	2,000	2,000	2,000	27	1324300
28	0	0	15,000	-	28	Strategic Business Plan	30,000	30,000	30,000	28	1325500
29	1,000	1,000	2,000	2,000	29	Scholarship or Grants	5,000	5,000	5,000	29	1325600
30	0	0	2,000	-	30	Property Taxes (Real Property)	5,000	5,000	5,000	30	1325700
31	964	993	2,100	1,022	31	DSL lease	2,100	2,100	2,100	31	1325800
32	0	3,000	35,000	-	32	Umpqua Spit Expenses	5,000	5,000	5,000	32	1325900
33	0	0	5,000	-	33	STEP	5,000	5,000	5,000	33	1326200
34	14,017	6,151			34	Property Insurance Expensed				34	1330100
35	127,232	133,606	271,200	67,667	35	TOTAL MATERIALS AND SERVICES	278,100	278,100	278,100	35	
					CAPITAL OUTLAY						
36	0	3,345	15,000	-	36	Commercial Dock Repair	15,000	15,000	15,000	36	1326100
37	64,284	48,688	125,000		37	Capital Outlay	125,000	125,000	125,000	37	1330000
38	64,284	52,032	140,000	-	38	TOTAL CAPITAL OUTLAY	140,000	140,000	140,000	38	
39	346,741	347,359	604,900	183,987	39	TOTAL ORGANIZATIONAL REQUIREMENTS	601,100	601,100	601,100	39	

**FORM
LB-30**

**REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL
UNIT OR PROGRAM
GENERAL FUND**

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for 2023-2024			
	Actual		Adopted	Current		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 20-21	First Preceding Year 21-22	Adopted Budget This Year 22-23	Budget @75% of year through March 31, 2023					
					DEBT SERVICE				
1	-	-	-	-	1 TOTAL DEBT SERVICE	-	-	-	1
					SPECIAL PAYMENTS				
2	-	-		-	2 Wagon Road Fund Pass-through Salmon Harbor	-			2
3	1,000	-	125,000	-	3 Grant Funding Available	125,000	125,000	125,000	3
4	1,000	-	125,000	-	4 TOTAL SPECIAL PAYMENTS	125,000	125,000	125,000	4
					INTERFUND TRANSFERS OUT				
5	-	-	-	-	5 Maintenance Reserve Fund	-	-	-	5
6		-		-	6 Dock Reserve Fund	-	-	-	6
7		-		-	7 Capital Projects Reserve Fund (new)	-	-	-	7
8	-	-	-	-	8 TOTAL INTERFUND TRANSFERS	-	-	-	8
					OPERATING CONTINGENCY				
9			334,004		9 TOTAL OPERATING CONTINGENCY	346,098.52	346,099	346,099	9
10	1,000	-	459,004	-	10 Total Requirements Unallocated	471,099	471,099	471,099	10
11	346,741	347,359	604,900	183,987	11 Total Organizational (allocated) Requirements	601,100	601,100	601,100	11
12					12 Reserved for future expenditure	-			12
13	569,186	633,459	-		13 Ending balance (prior years)				13
14					14 UNAPPROPRIATED ENDING FUND BALANCE				14
15	916,927	980,818	1,063,904		15 TOTAL REQUIREMENTS	1,072,199	1,072,199	1,072,199	15

FORM LB-11

This fund is authorized and established by resolution number #91-4 on August 1, 1991 for the following specified purposes: maintenance, repairs and capital improvements.

**MAINTENANCE RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished. Date cannot be more than 10 years after establishment.

Review year: 2031

					MAINTENANCE	Port of Umpqua				
					DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for 2023-2024				
Historical Data		Adopted	Current			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Actual	Adopted									Current
Second Preceding Year 20-21	First Preceding Year 21-22	Adopted Budget This Year 22-23	Budget @75% of year through March 31, 2023							
					RESOURCES					
1	55,772	55,838	55,866	55,875	1	Cash on hand* (cash basis) or	55,872	55,872	55,872	1
2					2	Working Capital (accrual basis)				2
3					3	Previously levied taxes estimated to be received				3
4	28	24	6	4	4	Interest	30	30	30	4
5	-				5	Transferred IN, from other funds				5
6					6	Directly deposited funds				6
7	55,800	55,862	55,872		7	Total Resources, except taxes to be levied	55,902	55,902	55,902	7
8					8	Taxes estimated to be received				8
9					9	Taxes collected in year levied				9
10	55,800	55,862	55,872	-	10	TOTAL RESOURCES	55,902	55,902	55,902	10
					REQUIREMENTS**					
11			55,872		11	Capital Outlay > Port Operation	55,902	55,902	55,902	11
12					12	Transfers Out > Port Operation				12
13					13	Ending balance (prior years)				13
14	55,800	55,862			14	RESERVED FOR FUTURE EXPENDITURE				14
15	55,800	55,862	55,872	-	15	TOTAL REQUIREMENTS	55,902	55,902	55,902	15

*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 number #93-3 on July 9, 1993 for the following specified purposes: maintenance, repairs and capital improvements to dock.

**DOCK RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished. Date cannot be more than 10 years after establishment.

Review year: 2022

					DOCK		Port of Umpqua			
					Budget for 2023-2024					
Historical Data				Current	DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Actual		Adopted	Budget @75% of year through March 31, 2023							
Second Preceding Year 20-21	First Preceding Year 21-22	Adopted Budget This Year 22-23								
RESOURCES										
1	172,865	176,313	176,761	180,706	1	Cash on hand* (cash basis) or	178,129	178,129	178,129	1
2					2	Working Capital (accrual basis)				2
3					3	Previously levied taxes estimated to be received				3
4	88	24	20	12	4	Interest	20	20	20	4
5					5	Transferred IN, from other funds				5
6	360	2,115	1,000	2,565	6	Directly deposited funds	1,000	1,000	1,000	6
7	176,761	178,452	177,781		7	Total Resources, except taxes to be levied	179,149	179,149	179,149	7
8					8	Taxes estimated to be received				8
9					9	Taxes collected in year levied				9
10	176,761	178,452	177,781	-	10	TOTAL RESOURCES	179,149	179,149	179,149	10
REQUIREMENTS**										
11	-	-	177,781		11	Capital Outlay > Port Operation	179,149	179,149	179,149	11
12					12	Transfers Out > Port Operation				12
12					12	Ending balance (prior years)				12
13	176,761	178,452			13	RESERVED FOR FUTURE EXPENDITURE				13
14	176,761	178,452	177,781	-	14	TOTAL REQUIREMENTS	179,149	179,149	179,149	14

*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 number 19-01 on May 15, 2019 with the FY 2019-2020 Budget for the following specified purposes: Capital Improvements, Acquisitions, Investments, and Operations

**CAPITAL PROJECTS RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished. Date cannot be more than 10 years after establishment.

Review year: 2029

CAPITAL PROJECTS

Port of Umpqua

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for 2023-2024					
Actual		Adopted	Current		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 20-21	First Preceding Year 21-22	Adopted Budget This Year 22-23	Budget @75% of year through March 31, 2023							
				RESOURCES						
1	326,916	447,269	381,721	434,142	1	Cash on hand* (cash basis) or	426,914	426,914	426,914	1
2					2	Working Capital (accrual basis)				2
3					3	Previously levied taxes estimated to be received				3
4	218	41	50	29	4	Interest	50	50	50	4
5					5	Transferred IN, from other funds				5
6		44,341	10,800	7,200	6	Directly deposited funds	10,800	10,800	10,800	6
7	327,134	491,651	392,571		7	Total Resources, except taxes to be levied	437,764	437,764	437,764	7
8					8	Taxes estimated to be received				8
9					9	Taxes collected in year levied				9
10	327,134	491,651	392,571	-	10	TOTAL RESOURCES	437,764	437,764	437,764	10
				REQUIREMENTS**						
11	-	-	392,571		11	Capital Outlay > Port Operation	437,764	437,764	437,764	11
12					12	Transfers Out > Operation Fund	-			12
12					12	Ending balance (prior years)				12
13	327,134	491,651			13	RESERVED FOR FUTURE EXPENDITURE				13
14	327,134	491,651	392,571	-	14	TOTAL REQUIREMENTS	437,764	437,764	437,764	14

*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 Board of Commissioners, Port of Umpqua will be held on May 17, 2023 at 7:00 p.m. at the Port Annex building 1841 Winchester Avenue Reedsport OR. The Purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the Port of Umpqua Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Port offices; 1877 Winchester Avenue Reedsport OR between the hours of 10:00 a.m. and 4:00 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Scott Kent

541-271-2232

Email: portofumpqua@portofumpqua.net

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount June 30 2022	Adopted Budget This Year 2023	Proposed Budget Next Year 2023-24
Beginning Fund Balance/Net Working Capital	1,287,212	1,216,858	1,289,093
Fees, Licenses, Permits, Fines, Assessments & Other Service	190,773	119,400	117,680
Federal, State and All Other Grants, Gifts, Allocations and	0	125,000	75,000
Revenue from Bonds and Other Debt	0	-	-
Interfund Transfers / Internal Service Reimbursements	0	-	-
All Other Resources Except Property Taxes, inc interest	2,308	1,176	12,000
Property Taxes Estimated to be Received	226,490	227,694	251,241
Total Resources	1,706,783	1,690,128	1,745,014

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	161,721	193,700	183,000
Materials and Services	133,606	271,200	278,100
Capital Outlay	52,032	766,224	812,815
Debt Service	0	-	-
Interfund Transfers	0	-	-
Contingencies	0	334,004	346,099
Special Payments	0	125,000	125,000
Unappropriated Ending Balance and Reserved for Future Expel	1,359,424	-	-
Total Requirements	1,706,783	1,690,128	1,745,014

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program			
FTE for that unit or program			
Port of Umpqua	1,706,783	1,690,128	1,745,014
FTE	2.25	2.25	1.75
Total Requirements	1,706,783	1,690,128	1,745,014
Total FTE	2.25	2.25	1.75
Non-Departmental / Non-Program			
FTE			
Total Requirements	1,706,783	1,690,128	1,745,014
Total FTE	2.25	2.25	1.75

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *
 No changes at this time

PROPERTY TAX LEVIES			
	Rate or Amount Imposed		
Permanent Rate Levy (rate limit 0.3441 per \$1000)	0.3441	0.3441	0.3441

STATEMENT OF INDEBTEDNESS	
LONG TERM DEBT	Estimated Debt Authorized, But not Incurred on July 1
Other Bonds	\$0
Other Borrowings	\$0
Total	\$0

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

To assessor of Douglas County

FORM LB-50 2023-2024

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 Port of Umpqua District Name has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Douglas County Name County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>PO Box 388</u> <small>Mailing Address of District</small>	<u>Reedsport</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97467</u> <small>ZIP code</small>	<u>May 5, 2023</u> <small>Date</small>
<u>Scott Kent</u> <small>Contact Person</small>	<u>District Manager</u> <small>Title</small>	<u>541-271-2232</u> <small>Daytime Telephone</small>	skent@portofumpqua.net <small>Contact Person E-Mail</small>	

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

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits Rate -or- Dollar Amount	
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit)	1	0.3441	
2. Local option operating tax	2		Excluded from Measure 5 Limits Dollar Amount of Bond Levy
3. Local option capital project tax	3		
4. City of Portland Levy for pension and disability obligations	4		
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.		
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.		
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	0.3441
7. Election date when your new district received voter approval for your permanent rate limit	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

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

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

Description	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1		
2		

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 authority for putting these assessments on the roll is ORS 777 (Must be completed if you have an entry in Part IV)