

**FORM
LB-20**

**RESOURCES
GENERAL FUND
Port Operations**

					Port of Umpqua				
Historical Data					Budget for 2024-2025				
Actual		Adopted	Current		RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 21-22	First Preceding Year 22-23	Adopted Budget This Year 23-24	Budget @75% of year through March 31, 2024						
1	607,792	602,510	628,178	822,801	1 Available cash on hand* (cash basis) or	731,533	731,533	731,533	1
2					2 Net working capital (accrual basis)				2
3	8,498	7,233	9,000	6,507	3 Previously levied taxes estimated to be received	9,000	9,000	9,000	3
4	104	512	100	622	4 Interest	100	100	100	4
5	0		-		5 Transferred IN, from other funds				5
OTHER RESOURCES									
6	1800			-	6 Industrial Park lease 3 (NLM LLC property lease incom	-			6
7	7,134	7,452	7,632	5,800	7 Industrial Park lease 2 (Tyree property lease income)	7,632	7,632	7,632	7
8	20,981	22,251	23,712	17,332	8 Lease/Rent Income Winchester Ave Buildings	24,000	24,000	24,000	8
9	6,252	1,762	1,000		9 Miscellaneous	1,000	1,000	1,000	9
10	67,261	74,253	60,000	30,137	10 Poundage	60,000	60,000	60,000	10
11	8,162		-	-	11 Keycard/Hoist Receipts	-	-	-	11
12	10,563		-	-	12 Ice Machine Revenue	-	-	-	12
13	275	0	300	-	13 Annex Rental	300	300	300	13
14	150	0	100	-	14 Deposits: Annex Rental deposit account	100	100	100	14
15	40		-	-	15 Winchester Bay Lease	-	-	-	15
16	17,663	24,936	24,936	16,934	16 Umpqua lease revenue from Pacific Dream	25,680	25,680	25,680	16
17	6,151		-	-	17 Property Insurance Proceeds received	-	-	-	17
18	0		-	-	18 Coos Bay Wagon Road funds	-	-	-	18
19	1,383	699	700	-	19 Sale of State Forest Products	700	700	700	19
20	0	28500	75,000	-	20 Grants received	-			20
21	764,209	770,109	830,658	900,133	21 Total resources, except taxes to be levied	860,045	860,045	860,045	21
22			241,541		22 Taxes estimated to be received	252,020	252,020	252,020	22
23	216,609	217,994			23 Taxes collected in year levied				23
24	980,818	988,103	1,072,199	900,133	24 TOTAL RESOURCES	1,112,065	1,112,065	1,112,065	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 2024-2025						
Actual		Adopted	Current		REQUIREMENTS FOR: Port Operations	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 21-22	First Preceding Year 22-23	Adopted Budget This Year 23-24	Budget @75% of year through March 31, 2024								
PERSONNEL SERVICES											
1	71,372	61,411	70,000	48,750	1	Manager	72,500	72,500	72,500	1	1310000
2	30,232	33,744	38,000	26,297	2	Administrative Assistant	38,000	38,000	38,000	2	1310400
3	7,702	4,942	5,000		3	Other Personnel	-	-	-	3	1310500
4	48,895	55,744	70,000	41,029	4	Payroll Liabilities/Benefits	75,000	75,000	75,000	4	1310101
5	158,201	155,841	183,000	116,076	5	TOTAL PERSONNEL SERVICES	185,500	185,500	185,500	5	
6	1.75	1.75	1.75	1.75	6	Total Full-Time Equivalent (FTE)	1.75	1.75	1.75	6	
MATERIALS AND SERVICES											
7	0	557	5,000	1,625	7	Accounting	5,000	5,000	5,000	7	1321900
8	29,564	529	50,000	2,881	8	Professional Services	70,000	70,000	70,000	8	1321901
9	605	4,129	10,000	2,984	9	Executive Expenses/Travel/Training	10,000	10,000	10,000	9	1322000
10	8,750	8,950	15,000	9,350	10	Audit	15,000	15,000	15,000	10	1322100
11	65	0	2,000		11	Office Machine Upgrades	2,000	2,000	2,000	11	1322199
12	1,935	2,458	3,000	2,077	12	Office supplies	3,500	3,500	3,500	12	1322200
13	211	263	2,000	442	13	Building supplies	2,000	2,000	2,000	13	1322201
14	2,492	1,589	5,000		14	Dock Maintenance	50,000	50,000	50,000	14	1322202
15	12,734	15,003	18,000	10,383	15	Facilities Maintenance/Services	20,000	20,000	20,000	15	1322203
16	5	0	-		16	Fork Lift Maintenance	-	-	-	16	1322205
17	2,053	0	5,000		17	Ice Machine Maintenance	-	-	-	17	1322206
18	4,270	4,098	6,000	2,955	18	Telephone (phones/internet)	6,000	6,000	6,000	18	1322300
19	12,101	8,098	12,000	5,764	19	Utilities (city, garbage, PUD, web site)	12,000	12,000	12,000	19	1322301
20	800	0	5,000		20	Business Support Services	5,000	5,000	5,000	20	1322310
21	19,151	21,210	30,000	25,632	21	Insurance	30,000	30,000	30,000	21	1322400
22	1,618	2,802	3,500	375	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	11,629	6,190	15,000	6,418	24	Membership Dues & Subscriptions	15,000	15,000	15,000	24	1323200
25	0	0	500		25	Permit fees	500	500	500	25	1324100
26	14,481	1,459	35,000	1,202	26	Legal Services	30,000	30,000	30,000	26	1324200
27	0	50	2,000	242	27	Promotion/Marketing	2,000	2,000	2,000	27	1324300
28	0	5,086	30,000	4,539	28	Strategic Business Plan	-	-	-	28	1325500
29	1,000	2,000	5,000	1,000	29	Scholarship or Grants	5,000	5,000	5,000	29	1325600
30	0	0	5,000		30	Property Taxes (Real Property)	5,000	5,000	5,000	30	1325700
31	993	1,022	2,100	1,053	31	DSL lease	2,000	2,000	2,000	31	1325800
32	3,000	0	5,000	-	32	Umpqua Spit Expenses	-	-	-	32	1325900
33	0	0	5,000	1,000	33	STEP	5,000	5,000	5,000	33	1326200
34	6,151	0		-	34	Property Insurance Expensed	-	-	-	34	1330100
35	133,606	85,495	278,100	79,921	35	TOTAL MATERIALS AND SERVICES	300,500	300,500	300,500	35	
CAPITAL OUTLAY											
36	3,345	0	15,000	-	36	Commercial Dock Repair	15,000	15,000	15,000	36	1326100
37	48,688	0	125,000		37	Capital Outlay	125,000	125,000	125,000	37	1330000
38	52,033	0	140,000	-	38	TOTAL CAPITAL OUTLAY	140,000	140,000	140,000	38	
39	343,841	241,335	601,100	195,997	39	TOTAL ORGANIZATIONAL REQUIREMENTS	626,000	626,000	626,000	39	

FORM
LB-30

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

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for 2024-2025			
	Actual		Adopted	Current		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 21-22	First Preceding Year 22-23	Adopted Budget This Year 23-24	Budget @75% of year through March 31, 2024					
					DEBT SERVICE				
1	-	-	-	-	1 TOTAL DEBT SERVICE	-	-	-	1
					SPECIAL PAYMENTS				
2	-	-		-	2 Wagon Road Fund Pass-through Salmon Harbor	-	-		2
3	-	-	125,000	-	3 Grant Funding Available	125,000	125,000	125,000	3
4	-	-	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			346,099		9 TOTAL OPERATING CONTINGENCY	361,064.52	361,065	361,065	9
10	-	-	471,099	-	10 Total Requirements Unallocated	486,065	486,065	486,065	10
11	343,841	241,335	601,100	195,997	11 Total Organizational (allocated) Requirements	626,000	626,000	626,000	11
12		-			12 Reserved for future expenditure	-	-		12
13	636,977	746,767	-		13 Ending balance (prior years)	-	-		13
14					14 UNAPPROPRIATED ENDING FUND BALANCE	-	-		14
15	980,818	988,103	1,072,199		15 TOTAL REQUIREMENTS	1,112,065	1,112,065	1,112,065	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 2024-2025				
Historical Data		Adopted	Current			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Actual	Adopted Budget This Year 23-24									Budget @75% of year through March 31, 2024
Second Preceding Year 21-22	First Preceding Year 22-23	Adopted Budget This Year 23-24	Budget @75% of year through March 31, 2024							
					RESOURCES					
1	55,838	55,866	55,872	55,881	1	Cash on hand* (cash basis) or	55,878	55,878	55,878	1
2					2	Working Capital (accrual basis)				2
3					3	Previously levied taxes estimated to be received				3
4	24	6	30	4	4	Interest	30	30	30	4
5	-				5	Transferred IN, from other funds				5
6					6	Directly deposited funds				6
7	55,862	55,872	55,902	55,885	7	Total Resources, except taxes to be levied	55,908	55,908	55,908	7
8					8	Taxes estimated to be received				8
9					9	Taxes collected in year levied				9
10	55,862	55,872	55,902	55,885	10	TOTAL RESOURCES	55,908	55,908	55,908	10
					REQUIREMENTS**					
11			55,902	55,885	11	Capital Outlay > Port Operation	55,908	55,908	55,908	11
12					12	Transfers Out > Port Operation				12
13					13	Ending balance (prior years)				13
14	55,862	55,872			14	RESERVED FOR FUTURE EXPENDITURE				14
15	55,862	55,872	55,902	55,885	15	TOTAL REQUIREMENTS	55,908	55,908	55,908	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 2024-2025					
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, 2024							
Second Preceding Year 21-22	First Preceding Year 22-23	Adopted Budget This Year 23-24								
RESOURCES										
1	172,865	176,761	178,129	181,444	1	Cash on hand* (cash basis) or	180,847	180,847	180,847	1
2					2	Working Capital (accrual basis)				2
3					3	Previously levied taxes estimated to be received				3
4	88	18	20	12	4	Interest	20	20	20	4
5					5	Transferred IN, from other funds				5
6	360	2,700	1,000	585	6	Directly deposited funds	1,000	1,000	1,000	6
7	176,761	179,479	179,149	182,042	7	Total Resources, except taxes to be levied	181,867	181,867	181,867	7
8					8	Taxes estimated to be received				8
9					9	Taxes collected in year levied				9
10	176,761	179,479	179,149	182,042	10	TOTAL RESOURCES	181,867	181,867	181,867	10
REQUIREMENTS**										
11	-	-	179,149	182,042	11	Capital Outlay > Port Operation	181,867	181,867	181,867	11
12					12	Transfers Out > Port Operation				12
12					12	Ending balance (prior years)				12
13	176,761	179,479			13	RESERVED FOR FUTURE EXPENDITURE				13
14	176,761	179,479	179,149	182,042	14	TOTAL REQUIREMENTS	181,867	181,867	181,867	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 2024-2025					
Actual		Adopted	Current		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 21-22	First Preceding Year 22-23	Adopted Budget This Year 23-24	Budget @75% of year through March 31, 2024							
				RESOURCES						
1	447,269	426,914	426,914	445,886	1	Cash on hand* (cash basis) or	437,757	437,757	437,757	1
2					2	Working Capital (accrual basis)				2
3					3	Previously levied taxes estimated to be received				3
4	41	43	50	30	4	Interest	50	50	50	4
5	44,341		-		5	Transferred IN, from other funds				5
6		10,800	10,800	8,100	6	Directly deposited funds	10,800	10,800	10,800	6
7	491,651	437,757	437,764	454,016	7	Total Resources, except taxes to be levied	448,607	448,607	448,607	7
8				-	8	Taxes estimated to be received				8
9					9	Taxes collected in year levied				9
10	491,651	437,757	437,764	454,016	10	TOTAL RESOURCES	448,607	448,607	448,607	10
				REQUIREMENTS**						
11	-	-	437,764	454,016	11	Capital Outlay > Port Operation	448,607	448,607	448,607	11
12					12	Transfers Out > Operation Fund	-			12
12					12	Ending balance (prior years)				12
13	491,651	437,757			13	RESERVED FOR FUTURE EXPENDITURE				13
14	491,651	437,757	437,764	454,016	14	TOTAL REQUIREMENTS	448,607	448,607	448,607	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 15, 2024 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, 2024 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 22-23	Adopted Budget This Year 23-34	Proposed Budget Next Year 2024-25
Beginning Fund Balance/Net Working Capital	1,262,051	1,289,093	1,406,015
Fees, Licenses, Permits, Fines, Assessments & Other Service	141,454	117,680	118,712
Federal, State and All Other Grants, Gifts, Allocations and	28,500	75,000	-
Revenue from Bonds and Other Debt	0	-	-
Interfund Transfers / Internal Service Reimbursements	0	-	-
All Other Resources Except Property Taxes, inc interest	3,279	12,000	12,000
Property Taxes Estimated to be Received	225,926	251,241	261,720
Total Resources	1,661,210	1,745,014	1,798,447

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	155,841	183,000	185,500
Materials and Services	85,495	278,100	300,500
Capital Outlay	0	812,815	826,382
Debt Service	0	-	-
Interfund Transfers	0	-	-
Contingencies	0	346,099	361,065
Special Payments	0	125,000	125,000
Unappropriated Ending Balance and Reserved for Future Expe	1,419,875	-	-
Total Requirements	1,661,210	1,745,014	1,798,447

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program			
FTE for that unit or program			
Port of Umpqua	1,661,210	1,745,014	1,798,447
FTE	1.75	1.75	1.75
Total Requirements	1,661,210	1,745,014	1,798,447
Total FTE	1.75	1.75	1.75
Non-Departmental / Non-Program			
FTE			
Total Requirements	1,661,210	1,745,014	1,798,447
Total FTE	1.75	1.75	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 2024-2025

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.

PO Box 388 <small>Mailing Address of District</small>	Reedsport <small>City</small>	OR <small>State</small>	97467 <small>ZIP code</small>	May 5, 2023 <small>Date</small>
Scott Kent <small>Contact Person</small>	District Manager <small>Title</small>	541-271-2232 <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) .	0.3441	
2.	Local option operating tax		Excluded from Measure 5 Limits Dollar Amount of Bond Levy
3.	Local option capital project tax		
4.	City of Portland Levy for pension and disability obligations		
5a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001		
5b.	Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001		
5c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	0	

PART II: RATE LIMIT CERTIFICATION

6.	Permanent rate limit in dollars and cents per \$1,000	0.3441	
7.	Election date when your new district received voter approval for your permanent rate limit		
8.	Estimated permanent rate limit for newly merged/consolidated district		

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)



Port of Umpqua

1877 Winchester Ave
PO Box 388
Reedsport OR 97467

Office: 541-271-2232
Fax: 541-271-2747
portofumqua@portofumpqua.net

RESOLUTION 24-03

BE IT RESOLVED that the Board of Commissioners of the Port of Umpqua hereby adopts the budget for the Fiscal Year 2024-2025 in the amount of \$ 1,798,447 now on file in the Port Office.

BE IT RESOLVED that the amounts for the Fiscal Year beginning July 1, 2024 for the purposes shown below are hereby appropriated:

GENERAL FUND

Administration	\$	626,000	
Special Payments		125,000	
Contingency		361,065	
Fund total:			\$ 1,112,065

MAINTENANCE RESERVE FUND

Capital Outlay		55,908	
Fund total:			\$ 55,908

DOCK RESERVE FUND

Capital Outlay		181,867	
Fund total:			\$ 181,867

CAPITAL PROJECTS RESERVE FUND

Capital Outlay		448,607	
Fund total:			\$ 448,607

Total Appropriations All Funds: 1,798,447

BE IT RESOLVED that the Board of Commissioners of the Port of Umpqua hereby imposes the taxes provided for in the adopted budget at the rate of \$0.3441 per \$ 1,000 of assessed value for operations; and that these taxes are hereby imposed and categorized for the tax year 2024-2025 upon the assessed value of all taxable property within the district.

	<u>Government Limitation</u>	<u>Excluded from Limitation</u>
General Fund	\$ 0.3441 / \$1,000	\$0

The above resolution statements were approved and declared adopted on May 15, 2024

President: Carey Jones

Secretary: Donna Train