

**FORM
LB-20**

**RESOURCES
GENERAL FUND
Port Operations**

					Port of Umpqua				
Historical Data					RESOURCE DESCRIPTION	Budget for 2026-2027			
Actual		Adopted	Current	Budget @75% of year through March 31, 2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 23-24	First Preceding Year 24-25	Adopted Budget this year 25-26							
1	731,533	828,623	828,623	1,033,503	1 Available cash on hand* (cash basis) or	923,178			1
2					2 Net working capital (accrual basis)				2
3	7,600	7,587	9,000	7,780	3 Previously levied taxes estimated to be received	9,000			3
4	1,552	10,503	24,000	6,503	4 Interest	24,000			4
5	0		-		5 Transferred IN, from other funds				5
	0				OTHER RESOURCES				
6	0		-		6 Industrial Park lease 3 (NLM LLC property lease incom	-			6
7	7,765	7,980	7,632	6,075	7 Industrial Park lease 2 (Tyree property lease income)	8,000			7
8	21,682	17,287	24,000	15,077	8 Lease/Rent Income Winchester Ave Buildings	25,000			8
9	0	0	1,000	20	9 Miscellaneous	1,000			9
10	40,777	40,513	60,000	53,821	10 Poundage	60,000			10
11	0		-		11 Keycard/Hoist Receipts	-			11
12	0		-		12 Ice Machine Revenue	-			12
13	0	100	300		13 Annex Rental	300			13
14	0	0	100		14 Deposits: Annex Rental deposit account	100			14
15	0	0	-		15 Winchester Bay Lease	-			15
16	25,494	23,988	26,448	17,830	16 Umpqua lease revenue from Pacific Dream	27,000			16
17	0	0	30,000		17 Property Insurance Proceeds received	30,000			17
18	0	0	-		18 Coos Bay Wagon Road funds	-			18
19	0	0	700		19 Sale of State Forest Products	-			19
20	28500	0	100,000		20 Grants received	100,000			20
21	864,903	936,580	1,111,803	1,140,609	21 Total resources, except taxes to be levied	1,207,578	-	-	21
22			250,000		22 Taxes estimated to be received	210,000			22
23	217,994	217,994			23 Taxes collected in year levied				23
24	1,082,897	1,154,574	1,361,803	1,140,609	24 TOTAL RESOURCES	1,417,578	-	-	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**

	Historical Data				Current	REQUIREMENTS FOR: Port Operations	Budget for 2026-2027				
	Actual		Adopted	Budget @75% of year through March 31, 2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 23-24	First Preceding Year 24-25	Adopted Budget This Year 25-26								
PERSONNEL SERVICES											
1	61,411	67,600	75,000	52,503	1	Manager	75,000			1	1310000
2	33,744	40,669	45,000	33,232	2	Administrative Assistant	45,000			2	1310400
3	4,942		-		3	Other Personnel	-			3	1310500
4	55,744	48,380	75,000	39,411	4	Payroll Liabilities/Benefits	75,000			4	1310101
5	155,841	156,649	195,000	125,145	5	TOTAL PERSONNEL SERVICES	195,000	0	0	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	557	1,538	5,000	1,219	7	Accounting	5,000			7	1321900
8	529	31,025	200,000	20,670	8	Professional Services	200,000			8	1321901
9	4,129	2,570	7,000	1,965	9	Executive Expenses/Travel/Training	7,000			9	1322000
10	8,950	9,950	15,000	10,250	10	Audit	15,000			10	1322100
11	0	0	30,000		11	Office Machine Upgrades	5,000			11	1322199
12	2,458	2,344	5,000	2,197	12	Office supplies	5,000			12	1322200
13	263	488	5,000	108	13	Building supplies	5,000			13	1322201
14	1,589	0	50,000		14	Dock Maintenance	50,000			14	1322202
15	15,003	14,100	65,000	7,573	15	Facilities Maintenance/Services	65,000			15	1322203
16	0	0	-		16	Fork Lift Maintenance	-			16	1322205
17	0	0	-		17	Ice Machine Maintenance	-			17	1322206
18	4,098	3,877	6,000	2,916	18	Telephone (phones/internet)	6,000			18	1322300
19	8,098	8,112	13,500	6,279	19	Utilities (city, garbage, PUD, web site)	13,500			19	1322301
20	0	0	5,000	83	20	Business Support Services	5,000			20	1322310
21	21,210	24,934	40,000	27,652	21	Insurance	40,000			21	1322400
22	2,802	2,644	3,500	32	22	Election expenses & Legal Notices	3,500			22	1322600
23	0	0	2,000		23	Lobbying	2,000			23	1322900
24	6,190	8,383	15,000	3,876	24	Membership Dues & Subscriptions	15,000			24	1323200
25	0	0	100,000		25	Permit fees	15,000			25	1324100
26	1,459	2,904	50,000	7,179	26	Legal Services	50,000			26	1324200
27	50	0	2,000		27	Promotion/Marketing	2,000			27	1324300
28	5,086	0	-		28	Strategic Business Plan	-			28	1325500
29	2,000	1,000	5,000	1,000	29	Scholarship or Grants	5,000			29	1325600
30	0	325	5,000		30	Property Taxes (Real Property)	5,000			30	1325700
31	1,022	1,085	2,500	1,117	31	DSL lease	2,500			31	1325800
32	0	0	-		32	Umpqua Spit Expenses	-			32	1325900
33	0	0	5,000		33	STEP	5,000			33	1326200
34	0	0	30,000	-	34	Property Insurance Expensed	30,000	-		34	1330100
35	85,493	115,278	666,500	94,117	35	TOTAL MATERIALS AND SERVICES	556,500	-	-	35	
CAPITAL OUTLAY											
36	0	0	15,000	-	36	Commercial Dock Repair	15,000			36	1326100
37	0	0	-		37	Capital Outlay	125,000			37	1330000
38	0	0	15,000	-	38	TOTAL CAPITAL OUTLAY	140,000	-	-	38	
39	241,334	271,927	876,500	219,262	39	TOTAL ORGANIZATIONAL REQUIREMENTS	891,500	-	-	39	

FORM
LB-30

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

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for 2025-2026			
	Actual		Adopted	Current		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 23-24	First Preceding Year 23-24	Adopted Budget This Year 24-25	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			3
4	-	-	125,000	-	4 TOTAL SPECIAL PAYMENTS	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	401,078.00			9
10	-	-	471,099	-	10 Total Requirements Unallocated	526,078	-	-	10
11	241,334	271,927	876,500		11 Total Organizational (allocated) Requirements	891,500	-	-	11
12		-			12 Reserved for future expenditure	-	-		12
13	841,563	882,647	14,204		13 Ending balance (prior years)	-	-		13
14					14 UNAPPROPRIATED ENDING FUND BALANCE	-	-		14
15	1,082,897	1,154,574	1,361,803		15 TOTAL REQUIREMENTS	1,417,578	-	-	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 Budget for 2026-2027					
Actual		Adopted	Current	DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 23-24	First Preceding Year 24-25	Adopted Budget This Year 25-26	Budget @75% of year through March 31, 2026							
RESOURCES										
1	55,878	55,987	55,987	46,844	1	Cash on hand* (cash basis) or	46,278			1
2					2	Working Capital (accrual basis)				2
3					3	Previously levied taxes estimated to be received				3
4	6	987	30		4	Interest	1,000			4
5	-				5	Transferred IN, from other funds				5
6					6	Directly deposited funds				6
7	55,884	56,974	56,017	46,844	7	Total Resources, except taxes to be levied	47,278	-	-	7
8					8	Taxes estimated to be received				8
9					9	Taxes collected in year levied				9
10	55,884	56,974	56,017	46,844	10	TOTAL RESOURCES	47,278	-	-	10
REQUIREMENTS**										
11			56,017	46,844	11	Capital Outlay > Port Operation	47,278	-	-	11
12					12	Transfers Out > Port Operation				12
13					13	Ending balance (prior years)				13
14	55,884	56,974			14	RESERVED FOR FUTURE EXPENDITURE				14
15	55,884	56,974	56,017	46,844	15	TOTAL REQUIREMENTS	47,278	-	-	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				
					DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for 2026-2027				
Actual		Adopted	Current	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 23-24	First Preceding Year 24-25	Adopted Budget This Year 25-26	Budget @75% of year through March 31, 2026							
					RESOURCES					
1	180,847	182,231	182,231	212,682	1	Cash on hand* (cash basis) or	200,653			1
2					2	Working Capital (accrual basis)				2
3					3	Previously levied taxes estimated to be received				3
4	18	3,955	20		4	Interest	4,000			4
5					5	Transferred IN, from other funds				5
6	2,700	2,700	1,000		6	Directly deposited funds	6,000			6
7	183,565	188,886	183,251	212,682	7	Total Resources, except taxes to be levied	210,653	-	-	7
8					8	Taxes estimated to be received				8
9					9	Taxes collected in year levied				9
10	183,565	188,886	183,251	212,682	10	TOTAL RESOURCES	210,653	-	-	10
					REQUIREMENTS**					
11	-	-	183,251	212,682	11	Capital Outlay > Port Operation	210,653	-	-	11
12					12	Transfers Out > Port Operation				12
12					12	Ending balance (prior years)				12
13	183,565	188,886			13	RESERVED FOR FUTURE EXPENDITURE				13
14	183,565	188,886	183,251	212,682	14	TOTAL REQUIREMENTS	210,653	-	-	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

mpqua hereby adopts the budget for the Fiscal Year					DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for 2026-2027			
Actual		Adopted	Current	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 23-24	First Preceding Year 24-25	Adopted Budget This Year 25-26	Budget @75% of year through March 31, 2025						
RESOURCES									
1	381,721	449,427	449,427	482,752	1 Cash on hand* (cash basis) or	469,750			1
2					2 Working Capital (accrual basis)				2
3					3 Previously levied taxes estimated to be received				3
4	43	43	10,000		4 Interest	10,000			4
5	-		-		5 Transferred IN, from other funds				5
6	10,800	10,800	10,800		6 Directly deposited funds	10,800			6
7	392,564	460,270	470,227	482,752	7 Total Resources, except taxes to be levied	490,550	-	-	7
8				-	8 Taxes estimated to be received				8
9					9 Taxes collected in year levied				9
10	392,564	460,270	470,227	482,752	10 TOTAL RESOURCES	490,550	-	-	10
REQUIREMENTS**									
11	-	-	470,227	482,752	11 Capital Outlay > Port Operation	490,550	-	-	11
12					12 Transfers Out > Operation Fund	-			12
12					12 Ending balance (prior years)				12
13	392,564	460,270			13 RESERVED FOR FUTURE EXPENDITURE				13
14	392,564	460,270	470,227	482,752	14 TOTAL REQUIREMENTS	490,550	-	-	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 20, 2026 at 7:00 p.m. at the Port Annex building 1841 Winchester Avenue Reedsport OR. The Purpose of this meeting is to discuss a budget for the fiscal year beginning July 1, 2026. 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 24-25	Adopted Budget This Year 25-26	Proposed Budget Next Year 2026-27
Beginning Fund Balance/Net Working Capital	1,516,268	1,516,268	1,639,859
Fees, Licenses, Permits, Fines, Assessments & Other Service	100,668	149,480	151,400
Federal, State and All Other Grants, Gifts, Allocations and	0	100,000	100,000
Revenue from Bonds and Other Debt	0	-	-
Interfund Transfers / Internal Service Reimbursements	0	-	-
All Other Resources Except Property Taxes, inc interest	18,189	45,850	55,800
Property Taxes Estimated to be Received	225,581	259,700	219,000
Total Resources	1,860,705	2,071,298	2,166,059

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	156,649	195,000	195,000
Materials and Services	115,278	666,500	556,500
Capital Outlay	0	724,495	888,481
Debt Service	0	-	-
Interfund Transfers	0	-	-
Contingencies	0	346,099	401,078
Special Payments	0	125,000	125,000
Unappropriated Ending Balance and Reserved for Future Expe	1,588,778	14,204	-
Total Requirements	1,860,705	2,071,298	2,166,059

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program			
FTE for that unit or program			
Port of Umpqua	1,860,705	2,071,298	2,166,059
FTE	1.75	1.75	1.75
Total Requirements	1,860,705	2,071,298	2,166,059
Total FTE	1.75	1.75	1.75
Non-Departmental / Non-Program			
FTE			
Total Requirements	1,860,705	2,071,298	2,166,059
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 2026-2027

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 6, 2026</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) .	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 26-01 SUPPLIMENTAL

BE IT RESOLVED that the Board of Commissioners of the Port of Umpqua hereby adopts the budget for the Fiscal Year 2026-2027 in the amount of \$ 2,166,059 now on file in the Port Office.

BE IT RESOLVED that the amounts for the Fiscal Year beginning July 1, 2026 for the purposes shown below are herby appropriated:

GENERAL FUND

Administration	\$	891,500	
Special Payments		125,000	
Contingency		401,078	
Fund total:			\$ 1,417,578

MAINTENANCE RESERVE FUND

Capital Outlay		47,278	
Fund total:			\$ 47,278

DOCK RESERVE FUND

Capital Outlay		210,653	
Fund total:			\$ 210,653

CAPITAL PROJECTS RESERVE FUND

Capital Outlay		490,550	
Fund total:			\$ 490,550

Total Appropriations All Funds: 2,166,059

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 herby imposed and categorized for the tax year 2023-2024 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 20, 2026

Vice President: Joe Mulkey

Secretary: Donna Train