



# BUDGET

APPROVED BUDGET

Fiscal Year  
2026-2027

**RESOLUTION No. 2026-04**

**RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the Port of Newport Commission hereby adopts the budget for the fiscal year 2026-2027 in the total amount of \$22,717,132.

This budget is now on file at **600 S.E Bay Blvd** in Newport, Oregon.

**RESOLUTION MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2026, for the following purposes:

**General Operating Funds**

<b>Administration</b>	<b>2,513,123</b>
<b>Non-Departmental</b>	<b>882,949</b>
<b>South Beach</b>	<b>3,565,074</b>
<b>Commercial Marina</b>	<b>1,497,499</b>
<b>International Terminal</b>	<b>1,665,047</b>
<b>Facilities Maintenance Fund</b>	<b>6,111,000</b>
<b>Construction Fund</b>	<b>0</b>
<b>Bonded Debt Fund</b>	<b>850,000</b>
<b>NOAA Lease Revenue Fund</b>	<b>4,153,580</b>
<b>Reserve Fund</b>	<b>\$488,160</b>

<b>TOTAL APPROPRIATIONS, all Funds ...</b>	<b>21,726,432</b>
Total Unappropriated and Reserve Amounts, All funds ...	990,700
<b>Total Adopted Budget ...</b>	<b>22,717,132</b>

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2026-27

- (1) At the rate of \$ .0609 per \$1000 of assessed value for permanent rate tax;
- (2) In the amount of \$910,000 for debt service on general obligation bonds;

**RESOLUTION CATEGORIZING THE TAX**

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

**Subject to the General Government Limitation**

Permanent Rate Tax..... \$ .0609/\$1,000

**Excluded from Limitation**

General Obligation Bond Debt Service.....\$ 910,000

The above resolution statements were approved and declared adopted on June 23, 2026.

X \_\_\_\_\_  
Gil Silvia, President

X \_\_\_\_\_  
Patrick Ruddiman, Secretary/Treasurer



## **Fiscal Year 2026-27**

# **B U D G E T M E S S A G E**

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**DATE:**

**RE:** 2026-27 Fiscal Year Proposed Budget

**TO:** Port of Newport Budget Committee

**ISSUED BY:** Paula Miranda, Executive Director

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This has been another productive year for the Port. Through the receipt of a federal grant, the Port was able to acquire new equipment for the International Terminal. Although the total cost of the equipment was \$2.4 million, the Port's contribution was limited to \$476,000. In addition, the Port completed several important infrastructure and operational improvements, including rewiring the South Beach offices to improve internet reliability, replacing the existing reservation system, upgrading lighting at the International Terminal, and purchasing a small truck for NOAA staff.

The Port has secured \$7 million in state matching funds and has applied for \$35 million in federal grant funding to support the replacement of Port Dock 7. As of the date of this report, award announcements have not yet been made. It is important to note that if federal funding is not received, the Port will forfeit the associated state matching funds.

The Port has also applied for federal funding to dredge the South Beach Marina under a 50 percent federal match, and it has been selected for consideration by Rep. Val Hoyle and is seeking an additional 50 percent match from the State Connect Oregon Program. This project is critically needed to maintain safe and reliable access at South Beach.

Development of the Fiscal Year 2026–2027 budget was particularly challenging. Nearly every departmental budget has experienced reductions. These constraints were largely driven by the loss of approximately \$450,000 in annual lease revenue following the bankruptcy of the Oregon Brewing Company (Rogue Brewery). As a result, the Port has been required to limit the number of projects planned for Fiscal Year 2026–2027 and to focus on those projects that can be completed with grant assistance or are deemed critical to Port operations.

In March, the Port Commission held a public work session to prioritize projects for the 2026–2027 fiscal year, update the Strategic Plan, and consider additional project needs. The project list included

in your budget packet reflects all known projects identified during this process. Projects proposed for completion in the upcoming fiscal year are presented immediately following the departmental budgets. Projects considered important but for which no funding source is currently available are listed in the Facilities Maintenance Fund. Additional projects that are not expected to be completed during the next fiscal year are also listed within the Facilities Maintenance Fund but are not budgeted.

This budgeting approach provides supervisors and managers with realistic expectations for the fiscal year. For ease of review, project lists have been separated by department and are included directly following each departmental budget in the packet. The Facilities Maintenance Fund includes two project lists. Project prioritization reflects each project's relative importance to the Port and does not establish the order in which projects will be completed. NOAA-funded projects are not prioritized, as they are governed by contractual requirements.

The proposed budget document is organized into six funds: the NOAA Lease Revenue Fund, Facilities Maintenance Reserve Fund, Bonded Debt Fund, Reserve Fund, Maintenance Reserve Fund, and General Operating Fund.

All day-to-day Port operations are accounted for within the General Operating Fund and the NOAA Funds.

## **HIGHLIGHTS**

### **Resources:**

The beginning working capital balance for this budget year is once again lower than at the start of the previous budget year. This reduction reflects the Port's investment in equipment for the International Terminal as well as the loss of lease revenue.

There remains considerable uncertainty in the broader economic outlook. While revenues are currently strong, sustained elevated fuel prices raise concerns about the potential impact of higher costs at the gas pump and in grocery stores on park attendance. The RV Park and Marina are largely sold out during the summer months, and remaining availability is primarily reserved for shorter-term stays, which typically generate higher revenue.

Commercial revenues continue to perform well overall.

### **Expenditures:**

For transparency and to comply with state budgeting guidelines, the Port's revenues and expenditures are presented by fund and, where applicable, by budget center. Budget centers include Non-Departmental, Administrative, South Beach, Commercial Marina, and International Terminal. All non-bond-related debt and interfund transfers are accounted for within the Non-Departmental budget center of the General Operating Fund.

Capital expenditures anticipated to be completed during the fiscal year are budgeted within the budget center responsible for each respective project. Projects for which funding is not currently anticipated are included in the Facilities Maintenance Fund. All expenditures are consolidated and summarized in the financial summary (Form LB-1).

While it is not realistic for the Port to complete all listed projects within the upcoming fiscal year, state budgeting requirements necessitate that projects be included in the budget in order to proceed should funding become available.

**Here are some highlights of expenditures:**

The Professional Fees and Repairs and maintenance budgets include:

**Commercial Marina**

- Replacement of a Toyota forklift through a lease agreement. Forklifts operating in a marine environment have a maximum service life of approximately 10,000 operating hours, and the current unit is approaching that threshold.
- Continued planning and preliminary work associated with the replacement of Port Dock 7.

**International Terminal**

- Relocation of the dredge material stockpile.
- Completion of remaining tasks associated with the federal grant, including fencing installation, site grading, and placement of gravel.

**South Beach**

- Dredging of the South Beach Marina. The marina has not been dredged in nearly 30 years, and sediment buildup is increasingly affecting functionality. The Port has applied for federal funding and is optimistic about receiving an award. Additionally, state funding has been requested to support the remaining project costs.
- Completion of 95 percent design plans for the replacement of the RV Park Annex.
- Completion of a feasibility study for the best and highest use of the Rogue Buildings.

**Alignment with the Strategic Business Plan:**

The proposed budget is aligned with the action plan outlined in the Port's existing Strategic Business Plan and the updated Capital Facilities Plan. In addition, the Port is actively pursuing investments and engaging in negotiations intended to attract future business opportunities and diversify revenue streams at the International Terminal. Maximizing the utilization of the International Terminal and its adjacent property is essential. Only through a diverse mix of compatible uses can the Port fully optimize its return on investment at the International Terminal.

Other initiatives identified in the action plan will be addressed in future years as budget capacity and external funding opportunities allow.

## **Conclusion**

The proposed budget for Fiscal Year 2026–2027 has been included in your packet for review. Staff recommends that the Budget Committee approve the proposed budget as presented. The budget reflects those projects that can reasonably be undertaken during the upcoming fiscal year, recognizing that it may not be feasible for staff to complete all the projects listed within that timeframe.

The proposed budget incorporates recommendations developed by Port staff as well as additional input provided by the Port Commission. As members of the Budget Committee, you have the authority to adjust the proposed budget as you deem appropriate. Once the Budget Committee determines that the budget meets its approval, the Port Commission is not authorized to amend the adopted budget by more than ten percent without recommending and approving a supplemental budget.

The Port staff is focused on efficiency, reducing costs, creativity, and generating revenue wherever possible to support the Port and its stakeholders. As such, the staff will spend only those resources needed to manage, enhance, and maintain Port operations and activities to generate a more diversified revenue stream.

Many thanks to the Port Commission for their focus and input on the budget preparation and to the staff for their commitment to moving the Port forward every day.

**FORM LB-1**

**PORT OF NEWPORT NOTICE OF BUDGET HEARING**

A public meeting of the Port of Newport Commission will be held at **600 Bay Blvd, Newport Oregon, at 6:00 PM on June 27, 2025 and virtually**, the virtual link can be found at [www.portofnewport.com](http://www.portofnewport.com). The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 600 SE Bay Blvd, between the hours of 9:00a.m. and 4:30 p.m. or online at [www.portofnewport.com](http://www.portofnewport.com). This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year.

Contact: Mark A. Brown, Director of Finance Telephone: 541-265-7758 Email: [mbrown@portofnewport.com](mailto:mbrown@portofnewport.com)

<b>FINANCIAL SUMMARY - RESOURCES</b>					
<b>TOTAL OF ALL FUNDS</b>	<b>Actual Amount</b>	<b>Adopted Budget</b>	<b>Proposed</b>	<b>Approved Budget</b>	<b>Adopted Budget</b>
	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2026-27</b>	<b>2026-27</b>
1 Net Working Capital	3,634,497	7,018,390	4,124,000	4,124,000	
2 Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	9,005,182	9,372,033	9,050,182	9,050,182	
3 Grants, Gifts, Allocations & Donations	315,599	7,711,250	6,513,490	6,513,490	
4 Revenue from Bonds and Other Debt	0	700,000	1,267,600	1,267,600	
5 Interfund Transfers / Internal Service Reimbursements	500,000	2,733,422	876,860	876,860	
6 All Other Resources Except Current Year Property Taxes	0	0	0	0	
7 Current Year Property Taxes Estimated to be Received	(164,980)	1,185,000	885,000	885,000	
<b>8 Total Resources</b>	<b>13,290,298</b>	<b>28,720,095</b>	<b>22,717,132</b>	<b>22,717,132</b>	

<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>					
	<b>Actual Amount</b>	<b>Adopted Budget</b>	<b>Proposed</b>	<b>Approved Budget</b>	<b>Adopted Budget</b>
	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2026-27</b>	<b>2026-27</b>
9 Personnel Services	3,113,721	3,747,094	3,623,150	3,623,150	
10 Materials and Services	2,649,371	6,258,135	6,619,173	6,619,173	
11 Capital Outlay	1,115,030	8,352,125	6,906,500	6,906,500	
12 Debt Service	3,469,660	3,619,654	3,526,703	3,526,703	
13 Interfund Transfers	500,000	2,733,422	876,860	876,860	
14 Operating Contingency	0	525,260	174,046	174,046	
15 Special Payments	0	0	0	0	
16 Unappropriated Ending Balance and Reserved for Future Expenditure	3,845,457	3,484,405	990,700	990,700	
<b>17 Total Requirements</b>	<b>11,579,518</b>	<b>28,720,095</b>	<b>22,717,132</b>	<b>22,717,132</b>	<b>-</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *</b>					
<b>Name of Organizational Unit or Program</b>	<b>Actual Amount</b>	<b>Adopted Budget</b>	<b>Proposed</b>	<b>Approved Budget</b>	<b>Adopted Budget</b>
<b>FTE for that unit or program</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2026-27</b>	<b>2026-27</b>
NOAA Lease Revenue Fund	2,519,045	5,699,753	4,250,000	4,250,000	
FTE	2.00	2.00	2.00	2.00	
Administration	1,934,283	2,545,521	2,513,123	2,513,123	
FTE	7.75	8.00	7.00	7.00	
General Op fund - Non Departmental	834,209	1,141,321	882,949	882,949	
FTE	0.00	0.00	0.00	0.00	
South Beach	2,317,323	4,044,246	3,565,074	3,565,074	
FTE	11.00	11.00	10.25	10.25	
Commercial Marina Operations	1,004,369	2,470,701	1,497,499	1,497,499	
FTE	8.00	8.50	8.25	8.25	
International Terminal Operations	703,902	2,670,131	1,665,047	1,665,047	
FTE	2.75	2.75	2.50	2.50	
Other non-Departmental Funds	1,977,059	10,148,422	8,343,440	8,343,440	
FTE	0.00	0.00	0.00	0.00	
<b>Total Requirements</b>	<b>11,290,190</b>	<b>28,720,095</b>	<b>22,717,132</b>	<b>22,717,132</b>	<b>0</b>
<b>Total FTE</b>	<b>30.5</b>	<b>32.3</b>	<b>30.0</b>	<b>30.0</b>	<b>0.0</b>

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING**  
 In fiscal year 2020-2021, there are no significant changes predicted in the Port's activities. The Port will begin planning for replacement of Port Dock 7 using a combination of Grant

<b>PROPERTY TAX LEVIES</b>			
	<b>Rate or Amount Imposed 2024-25</b>	<b>Rate or Amount Imposed This year 2025-26</b>	<b>Rate or Amount Approved next year 2026-7</b>
Permanent Rate Levy (rate limit 0.0609 per \$1,000)	\$ .0609/1,000	\$ .0609/1,000	\$ .0609/1,000
Local Option Levy			
Levy For General Obligation Bonds	846,541	503,114	910,000

<b>STATEMENT OF INDEBTEDNESS</b>		
<b>LONG TERM DEBT</b>	<b>Estimated Debt Outstanding on July 1.</b>	<b>Estimated Debt Authorized, But Not Incurred on July 1.</b>
General Obligation Bonds	\$9,455,000	\$0
Other Bonds	\$9,645,000	\$0
Other Borrowings	\$6,662,242	\$0
<b>Total</b>	<b>\$25,762,242</b>	<b>\$0</b>

**Facilities Maintenance Reserve Fund Port of Newport**

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	FY 2026-27					
Actual		Adopted Budget This Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2023-24	First Preceding Year 2024-25								
			RESOURCES						
1			1			1			
2	467,626	507,551	477,130	2	Working Capital (Accrual Basis)	563,000	563,000		2
3	0	0		3	Previously Levied Taxes Estimated to be Received				3
4				4	<b>Transfers In</b>				4
5	10,460	0	88,440	5	General Operating Fund	88,700	88,700		5
6				6	Facilities Maintenance Fund				6
7			0	7	NOAA Lease Revenue Fund	0	0	0	7
8			0	8	Construction Fund	0	0	0	8
9			0	9	Reserve Fund	0	0	0	9
10				10	Bond Debt Fund				10
11	10,460	0	88,440	11	<b>Total Transfers In</b>	88,700	88,700	0	11
12				12	Other Resources				12
13	(12)		3,000	13	Interest				13
14	0	0	4,880,000	14	Grants	3,794,400	3,794,400		14
15	0	0	700,000	15	Loans	1,167,600	1,167,600		15
16	0		530,000	16	Other GAP Funding	576,740	576,740		16
17	(12)		6,113,000	17	<b>Total Other Resources</b>	5,538,740	5,538,740	0	17
18	478,074	507,551	6,678,570	18	Total Resources, Except Taxes to be Levied	6,190,440	6,190,440	0	18
19			0	19	Taxes Estimated to be Received	0	0	0	19
20				20					20
21	478,074	507,551	6,678,570	21	<b>TOTAL RESOURCES</b>	6,190,440	6,190,440	0	21
22				22	REQUIREMENTS				22
23				23	Object Classification				23
24				24	<b>Materials and Services</b>				24
25			0	25	IT Hardware and Software	0	0	0	25
26			100,000	26	Professional Services				26
27			0	27	Repairs and Maintenance	214,000	214,000	0	27
28			0	28	Dredging	0	0	0	28
29			0	29	Employee Benefits	0	0	0	29
30			100,000	30	<b>Total Materials and Services</b>	214,000	214,000	0	30
31				31					31
32				32	<b>Capital Projects</b>				32
33			0	33	Capital: Buildings	1,095,000	1,095,000	0	33
34			2,460,000	34	Capital - Equipment	2,595,000	2,595,000		34
35			50,000	35	Capital: Vehicles	0	0		35
36			0	36	Capital: Land Impr	1,010,000	1,010,000		36
37			3,500,000	37	Capital: Infrastructure	897,000	897,000		37
38	0	0	6,010,000	38	<b>Total Capital Projects</b>	5,597,000	5,597,000	0	38
39				39					39
40				40	Operating Contingency				40
41				41	<b>TRANSFERS OUT</b>				41
42	133,155		530,130	42	General Operating Fund	300,000	300,000		42
43				43	Facilities Maintenance Fund				43
44				44	NOAA Lease Revenue Fund				44
45				45	Construction Fund				45
46				46	NOAA Capital Maintenance Fund				46
47				47	Bond Debt Fund				47
48	133,155	0	530,130	48	<b>Total Transfers Out</b>	300,000	300,000	0	48
49				49					49
50	467,626			50	Ending Balance (Prior Years)				50
51	0	0	38,440	51	Reserved for Future Expenditure	79,440	79,440		51
52	733,936	0	6,678,570	52	<b>TOTAL REQUIREMENTS</b>	6,190,440	6,190,440	0	52

Dept	(All)
FUND-CODING	200
Completed	No

Funded Projects

Row Labels	Where	Brief Description	BUDGET	GRANTS	Other Loans	Gen Op Fund
Fence for CM and Storage Lot	Capital: Land Impr	Homeland Security Grant	160,000	160,000	\$0	0
Fuel Tank Replacement	Capital - Equipment	Fuel tank is becoming uninsurable.	2,500,000	2,500,000	\$0	0
Lot storage space, Lease	Professional Services	Property Rental, plan on eliminating	24,000	0	\$0	24,000
Fishermans Parking Lot	Repairs and Maintenance	Regrade and add gravel to Port Dock 3,5 & 7 parking	14,000	0	\$0	14,000
Engineering and Planning; Service Dock Replacement, South Beach Marina	Capital: Infrastructure	(blank)	300,000	150,000	\$150,000	0
Conditional: Fund availability; PD 5 Interim Improvements Replace Rods bumpers, rub boards	Capital: Infrastructure	This is to keep Port Dock 5 in a state that it will	230,000	0	\$0	230,000
Conditional, tenant Rebuild or Build new building for Tenant	Capital: Buildings	Build according to Customer Specifications, Load	1,000,000	0	\$800,000	200,000
CONDITIONAL FUNDING,A, B and C dock landing float replacment	Capital: Buildings	Float Landing Repairs	95,000	0	\$0	95,000

FUND-CODING	800
Completed	No

NON BUDGETED PROJECTS

What	Dept	Est Year	Budget
Asphalt for storage	NIT	FY 2027-28	234,000
Bathroom remodeling	SB	FY 2028-29	1,000,000
Camel System, Chain	NOAA	FY 2027-28	50,000
Carpeting	NOAA	FY 2029-30	320,000
Carpeting	NOAA	FY 2030-31	350,000
Dredging	NIT	FY 2027-28	1,500,000
Dredging	NOAA	FY 2031-32	2,000,000
F150 Truck Replacement	CM	FY 2027-28	30,000
Ford F350 or equal	CM	FY 2027-28	75,000
GIS Software	AD	FY 2026-27	50,000
Installation of Quarter machines for water usage	SB	FY 2026-27	75,000
Motor Replacement Whaler	CM	FY 2028-29	17,000
Pacific Seafood Processing Planning	CM	FY 2025-26	200,000
Painting	NOAA	FY 2027-28	80,000
Painting	NOAA	FY 2029-30	90,000
Paving of PD 7 Parking Lot	CM	FY 2028-29	500,000
Repair of Outfall	SB	FY 2026-27	500,000
Roof and window replacement for CM operations building (combine with Office)	CM	FY 2027-28	165,000
SB ForkLift	SB	FY 2027-28	60,000
Small Truck	NIT	FY 2026-27	35,000
Sump Pump South Beach Replacement	SB	FY 2027-28	70,000
Tank for Waste Oil	NIT	FY 2029-30	50,000
Tug Boat Haulout and Repairs	CM	FY 2027-28	50,000
UPS Battery Repl	NOAA	FY 2028-29	40,000
WiFi Upgrade CM	CM	FY 2028-29	125,000
WiFi Upgrade NIT	NIT	FY 2028-29	150,000
Service Dock Replacement, South Beach Marina	SB	FY 2027-28	4,000,000
Add Dolphin to NIT (earmark?), budgeted is just a bookmark, not real	NIT	FY 2027-28	1,458,929
PD 7 Reconfiguration and Reconstruction of Marina, incl Federal Channel Planning	CM	FY 2027-28	#####
Maverick, NEW TRUCK	SB	FY 2027-28	35,000
New siding, roofing & Windows FOR OPS BUILDING	SB	FY 2028-29	200,000
New Pier PD 5, regularly Scheduled Maintenance, Paint and Seal PD 5 Pier	CM	FY 2027-28	200,000
Gate Replacement on SB Docks	SB	FY 2027-28	250,000
Demolishing Electrical shed and Rebuild	SB	FY 2027-28	100,000
Build RV park	SB	FY 2028-29	2,620,000
Speed bump construction Portwide tto slow traffic where pedestrians and vehicles mix	CM	FY 2027-28	75,000
Upgrade security camera network Portwide	CM	FY 2026-27	25,000
Conditional Fund Availability; Hoist Dock Electrical Rewire	CM	FY 2026-27	30,000
Do in conjunction with Water Line, Add Fiber Optic Cable	CM	FY 2027-28	125,000

Facilities Maintenance Reserve Fund Projects

Fishing Pier Planning design & Replacement	SB	FY 2031-32	2,900,000
Fence for NIT	NIT	FY 2029-30	200,000
Bathroom Remodeling Design Work	SB	FY 2027-28	100,000
Storage Building for storing Front end loaders	NIT	FY 2027-28	500,000
Dolphin Contingency	NIT	FY 2027-28	336,700
New Forklift CM	CM	FY 2027-28	60,000
New Forklift CM	CM	FY 2028-29	60,000
<b>Grand Total</b>			<b>#####</b>

**FORM  
LB-10**

Reviewed 2025-03-11, continued use recommended

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

**Reserve Fund**

**Port of Newport**

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	FY 2026-27		
Actual		Adopted Budget This Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2023-24	First Preceding Year 2024-25					
			RESOURCES			
1			1			1
2	2,368,997	1,962,665	2	1,303,000	1,303,000	2
3			3	0	0	3
4			4			4
5			5			5
6	0	0	6			6
7	0	0	7			7
8	0	0	8			8
9	0	0	9			9
10	0	0	10			10
11	0	0	11			11
12	0	0	12	0	0	12
13			13			13
14	(12)	93,668	14			14
15	0	0	15			15
16	0	0	16			16
17	(12)	93,668	17			17
18	2,368,985	2,056,333	18	1,303,000	1,303,000	18
19			19	0	0	19
20	0	0	20			20
21	4,737,958	4,206,334	21	1,303,000	1,303,000	21
			REQUIREMENTS			
			Object Classification			
22			22			22
23	0	0	23			23
24	0	0	24			24
25			25			25
26			26			26
27	0	500,000	27	488,160	488,160	27
28			28			28
29			29			29
30			30			30
31			31			31
32			32			32
33			33			33
34	0	500,000	34			34
35	2,209,445		35	814,840	814,840	35
36			36			36
37	2,209,445	500,000	37	1,303,000	1,303,000	37

Historical Data			RESOURCES	FY 2026-27				
Actual		Adopted Budget This Year 2025-26		Proposed Budget	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2023-24	First Preceding Year 2024-25						By Budget Officer	
1			1			1		
2	(1,009,959)	984,735	2	Working Capital (Accrual Basis)	550,000	550,000	2	
3			3	Previously levied taxes estimated to be received	0	0	3	
4			4				4	
5			5	Transfers In From			5	
6		530,130	6	Facilities Maintenance Fund	300,000	300,000	6	
7		0	7	NOAA Lease Revenue Fund			7	
8		0	8				8	
9	500,000	2,114,852	9	Reserve fund	488,160	488,160	9	
10		0	10	Bond Debt Fund	0	0	10	
11	500,000	2,644,982	11	Total Transfers In	788,160	788,160	0	11
12			12					12
13			13	Revenues				13
14			14	Operating Revenues				14
15	110,988	69,821	15	Administration	80,000	80,000		15
16			16					16
17	110,988	69,821	17	Total Administration	80,000	80,000	-	17
18			18	Newport International Terminal				18
19	180,060	173,830	19	Lease Revenues	177,182	177,182		19
20	161,091	207,811	20	Moorage	220,000	220,000		20
21	244,556	228,926	21	Hoist Dock Equipment Rental/Services	425,000	425,000		21
22	189,051	327,324	22	Hoist Dock/FEES	375,000	375,000		22
23	14,175		23	Cargo, Now in Hoist Dock Fees/Services	0	0		23
24	127,808	2,500	24	Misc Revenues	1,000	1,000		24
25	916,741	940,391	25	Total Newport International Terminal	1,198,182	1,198,182	-	25
26			26	Commercial Marina				26
27	157,543	197,617	27	Lease Revenues	206,000	206,000		27
28	808,628	663,553	28	Moorage	870,000	870,000		28
29	128,368	106,390	29	Hoist Dock/Equipment Rental/Services	170,000	170,000		29
30	296,094	249,553	30	Hoist Dock Services/FEES	420,000	420,000		30
31	(10,800)	(15,767)	31	Discounts & Refunds	(300)	(300)		31
32	32,548	86,464	32	Misc Revenues/Discounts	60,000	60,000		32
33	1,412,381	1,287,810	33	Total Commercial Marina	1,725,700	1,725,700	-	33
34			34	South Beach				34
35	479,736	555,241	35	Lease Revenue	337,000	337,000		35
36	1,299,901	1,399,378	36	Moorage	1,500,000	1,500,000		36
37		1,423	37	Hoist Dock Equipment Rental/Services	2,500	2,500		37
38	261,801	277,581	38	Fees	290,000	290,000		38
39		(129)	39	Misc Revenues	1,800	1,800		39
40	1,339,316	1,382,413	40	RV Park Reservations	1,300,000	1,300,000		40
41			41					41
42	(22,610)	(23,424)	42	Discounts & Refunds	(35,000)	(35,000)		42
43	(4,006)		42		0	0	0	42
43	3,354,138	3,592,483	43	Total RV Park and Recreational Marina	3,396,300	3,396,300	-	43
44	5,683,260	5,820,684	44	Total Fees, Licenses, Permits, Fines, Assessments	6,400,182	6,400,182	-	44
45			45					45
46			46	Non-operating Revenues				46
47		37,575	47	Interest	11,000	11,000		47
48			48	Grants and Other				48
49			49					49

50				50	Other Grants					50
51	66,536	75,000	750,000	51	South Beach	1,650,000	1,650,000			51
52	47,857	203,024	250,000	52	Commercial Marina	0	0			52
53			1,158,250	53	International Terminal	361,350	361,350			53
54	169,448	0	120,000	54	Administration	120,000	120,000			54
55				55						55
56	<b>283,841</b>	<b>315,599</b>	<b>2,278,250</b>	56	<b>Total Grants, Capital and other</b>	<b>2,131,350</b>	<b>2,131,350</b>	<b>0</b>		56
57				57						57
58				58	<b>Debt Funding</b>					58
59		1,140,000		59	<b>Loan Proceeds</b>					59
60			0	60	Other Loans	0	0	0		60
61			0	61	Projects Loan Funding	100,000	100,000	0		61
62				62						62
63				63						63
64	<b>0</b>	<b>0</b>	<b>0</b>	64	<b>Total from Bonds and Other Debt</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>		64
65				65						65
66	<b>4,957,142</b>	<b>7,658,593</b>	<b>12,741,920</b>	66	<b>Total resources, except taxes to be levied</b>	<b>9,980,692</b>	<b>9,980,692</b>	<b>0</b>		66
67			130,000	67	Taxes estimated to be received	143,000	143,000			67
68	569,797	138,189		68	Taxes collected in year levied					68
69	<b>5,526,939</b>	<b>7,796,782</b>	<b>12,871,920</b>	69	<b>TOTAL RESOURCES</b>	<b>10,123,692</b>	<b>10,123,692</b>	<b>0</b>		69

**FORM  
LB-30**

**REQUIREMENTS SUMMARY  
General Operating Fund**

**Port of Newport**

	Historical Data			REQUIREMENTS DESCRIPTION <b>Non-Departmental</b>	FY 2026-27				
	Actual		Adopted Budget This Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2023-24	First Preceding Year 2024-25							
<b>10</b>				<b>10</b>	<b>DEBT SERVICE AND TRANSFERS</b>				<b>10</b>
<b>11</b>				<b>11</b>	<b>Principal</b>				<b>11</b>
<b>12</b>	225,000	259,854	270,000	<b>12</b>	2013 Full faith and credit	228,000	228,000		<b>12</b>
<b>13</b>				<b>13</b>	2026/7 Toyota Forklift Lease	5,000	5,000		<b>13</b>
<b>14</b>	70,352	74,696	80,000	<b>14</b>	State Loan Q10001	80,000	80,000		<b>14</b>
<b>15</b>	138,355	143,710	155,000	<b>15</b>	State Loan L120005	156,000	156,000		<b>15</b>
<b>16</b>	180,344	0	0	<b>16</b>	SB Load Centers - Intrafund				<b>16</b>
<b>17</b>	25,000	25,000	25,000	<b>17</b>	OR Loan 6554101	25,000	25,000		<b>17</b>
<b>18</b>	56,155	0	0	<b>18</b>	First Interstate Bank Loan*				<b>18</b>
<b>19</b>	1,965	0	0	<b>19</b>	2017 CM Forklift				<b>19</b>
<b>20</b>	5,067	0	0	<b>20</b>	2017 NIT Forklift				<b>20</b>
<b>21</b>		41,819	35,000	<b>21</b>	Building loan 810K,L22001	41,000	41,000		<b>21</b>
<b>22</b>		48,184	40,000	<b>22</b>	Building loan 950K, 525206	35,000	35,000		<b>22</b>
<b>23</b>		0	25,000	<b>23</b>	Sea wall Loan	23,203	23,203		<b>23</b>
<b>24</b>	29,950	0	0	<b>24</b>	Oregon Brewing Company MUA Loan				<b>24</b>
<b>25</b>		24,918	39,000	<b>25</b>	Mobile Crane	77,000	77,000		<b>25</b>
<b>26</b>	<b>732,188</b>	<b>618,181</b>	<b>695,000</b>	<b>26</b>	<b>Subtotal Principal</b>	<b>670,203</b>	<b>670,203</b>	<b>0</b>	<b>26</b>
<b>27</b>				<b>27</b>	<b>Interest</b>				<b>27</b>
<b>28</b>		21,329		<b>28</b>	2013 Full faith and credit				<b>28</b>
<b>29</b>		18,904		<b>29</b>	State Loan Q10001				<b>29</b>
<b>30</b>		74,502		<b>30</b>	State Loan L120005				<b>30</b>
<b>34</b>	8	0	0	<b>34</b>	2017 CM Forklift				<b>34</b>
<b>35</b>	63	0	0	<b>35</b>	2017 NIT Forklift				<b>35</b>
<b>36</b>		13,626		<b>36</b>	Building loan 810K,L22001				<b>36</b>
<b>37</b>		10,340		<b>37</b>	Building loan 950K, 525206				<b>37</b>
<b>38</b>		34,686		<b>38</b>	Sea wall Loan				<b>38</b>
<b>40</b>		26,600		<b>40</b>	Mobile Crane				<b>40</b>
<b>41</b>	<b>71</b>	<b>199,987</b>	<b>0</b>	<b>41</b>	<b>Subtotal Interest</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41</b>
<b>42</b>	<b>732,259</b>	<b>818,168</b>	<b>695,000</b>	<b>42</b>	<b>Total Debt Service</b>	<b>670,203</b>	<b>670,203</b>	<b>0</b>	<b>42</b>
<b>43</b>				<b>43</b>	<b>Transfers</b>				<b>43</b>
<b>44</b>				<b>44</b>	<b>OUT TO</b>				<b>44</b>
<b>45</b>	5,976	16,041	88,440	<b>45</b>	Facilities Maintenance Fund	88,700	88,700		<b>45</b>
<b>46</b>			-	<b>46</b>	NOAA Lease Revenue Fund	-	-		<b>46</b>
<b>47</b>			-	<b>47</b>	Construction Fund	-	-	-	<b>47</b>
<b>48</b>			-	<b>48</b>	Reserve Fund	-	-	-	<b>48</b>
<b>49</b>			-	<b>49</b>	Bond Debt Fund	-	-	-	<b>49</b>
<b>50</b>	<b>400,000</b>	<b>16,041</b>	<b>88,440</b>	<b>50</b>	<b>Total Transfers Out</b>	<b>88,700</b>	<b>88,700</b>	<b>-</b>	<b>50</b>
<b>51</b>				<b>51</b>					<b>51</b>
<b>52</b>			357,881	<b>52</b>	Operating Contingency	124,046	124,046		<b>52</b>
<b>53</b>	<b>400,000</b>	<b>16,041</b>	<b>446,321</b>	<b>53</b>	<b>Total Transfers and Contingencies</b>	<b>212,746</b>	<b>212,746</b>	<b>0</b>	<b>53</b>
<b>54</b>	1,200,000			<b>54</b>	<b>Ending balance</b>				<b>54</b>
<b>55</b>			0	<b>55</b>	Reserved for Use South Beach Dredging	-	-	-	<b>55</b>
<b>56</b>			0	<b>56</b>	Reserved for Use NIT Dredging	-	-	-	<b>56</b>
<b>57</b>			0	<b>57</b>	Reserved for Use CM Dredging	-	-	-	<b>57</b>
<b>58</b>			-	<b>58</b>	Ending balance			-	<b>58</b>
<b>59</b>	<b>1,132,259</b>	<b>834,209</b>	<b>1,141,321</b>	<b>59</b>	<b>TOTAL REQUIREMENTS</b>	<b>882,949</b>	<b>882,949</b>	<b>-</b>	<b>59</b>

**REQUIREMENTS SUMMARY**

General Operating Fund  
(Fund)

Port of Newport

(Name of Municipal Corporation)

Historical Data			REQUIREMENTS DESCRIPTION Administration	FTE	FY 2026-27				
Actual		Adopted Budget This Year 2025-26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2023-24	First Preceding Year 2024-25								
			<b>PERSONNEL SERVICES</b>						
1	723,218	777,600	827,358	1	Permanent Staff Wages and Salaries	7.00	822,659	822,659	1
2				2	Seasonal Staff		-	-	2
3		1,643	6,627	3	Overtime		6,629	6,629	3
4	83,879	75,526	80,058	4	Payroll Tax Expense		87,461	87,461	4
5		3,079	4,361	5	Workers' Compensation Insurance		6,016	6,016	5
6	143,855	155,499	210,566	6	PERS - Retirement		209,730	209,730	6
7	97,190	91,226	98,010	7	Health, Dental, & Life Insurance		85,344	85,344	7
8		8,187	8,216	8	Employee Incentives		8,170	8,170	8
9	2,909	6,349	3,810	9	Other Benefits		10,614	10,614	9
10				10	Differential Pay				10
11	<b>1,051,051</b>	<b>1,119,109</b>	<b>1,239,006</b>	11	<b>TOTAL PERSONNEL SERVICES</b>		<b>1,236,623</b>	<b>1,236,623</b>	-
12	<b>7.2</b>	<b>7.2</b>	<b>8.0</b>	12	<b>Total full-time equivalent (FTE)</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	
			<b>MATERIALS AND SERVICES</b>	NOTES					
14	290,010	319,189	385,000	14	Insurance		415,000	415,000	14
15	123,578	92,046	372,000	15	Professional Services		418,000	418,000	15
16	23,842	16,254	23,000	16	Marketing and Promotion		20,000	20,000	16
17	32,108	50,416	69,500	17	Dues and Subscriptions		47,500	47,500	17
18	15,599	13,137	20,000	18	Training and Education		15,000	15,000	18
19	17,538	18,716	25,815	19	Travel		15,000	15,000	19
20	35,608	22,911	40,000	20	Office and Admin Expense		20,000	20,000	20
21	59,356	52,695	68,000	21	IT Hardware and Software		151,000	151,000	21
22	0	0	0	22	Bad Debt Expense		0	-	22
23	15,896	50,537	20,000	23	Licenses and Permit Fees		20,000	20,000	23
24	37,315	61,280	60,000	24	Utilities		46,000	46,000	24
25	149,308	105,030	153,000	25	Contract and Support Services		64,000	64,000	25
26	6,743	256	9,200	26	Repairs and Maintenance		1,000	1,000	26
27			0	27	Equipment		0	-	27
28	7,441	2,066	3,000	28	Materials and Operating Supplies		3,500	3,500	28
29			1,000	29	Personal Protective gear		1,000	1,000	29
30		300	2,000	30	Port Clothing		1,000	1,000	30
31			0	31	Cargo Expenses		0	-	31
32	21	350	0	32	DSL and State Land Fees		0	-	32
33			0	33	Dredging		0	-	33
34	5,006		5,000	34	Building and Land Leases		2,000	2,000	34
35			0	35	Grant Expenses		0	-	35
36	307	9,991	5,000	36	Misc Expenses		1,000	1,000	36
37				37	Overhead				37
38	<b>819,676</b>	<b>815,174</b>	<b>1,261,515</b>	38	<b>TOTAL MATERIALS AND SERVICES</b>		<b>1,241,000</b>	<b>1,241,000</b>	-
			<b>INTEREST EXPENSE</b>						
40	0	0	20,000	40	Building loan 810K,L22001		16,500	16,500	40
41	0	0	25,000	41	Building loan 950K, 525206		19,000	19,000	41
42				42					42
43				43					43
44				44					44
45	<b>0</b>	<b>0</b>	<b>45,000</b>	45	<b>TOTAL INTEREST EXPENSE</b>		<b>35,500</b>	<b>35,500</b>	<b>0</b>
			<b>CAPITAL OUTLAY</b>						
			<b>Capital Outlay</b>						
48			0	48	Capital: Buildings		0	-	-
49			0	49	Capital - Equipment		0	-	-
50	(6,025)		0	50	Capital: Land Impr		0	-	-
51	(1,353)		0	51	Capital: Infrastructure		0	-	-
52	25,121		0	52	Capital: Vehicles		0	-	-
53	<b>17,743</b>	<b>0</b>	<b>0</b>	53	<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>
54	<b>1,888,470</b>	<b>1,934,283</b>	<b>2,545,521</b>	54	<b>TOTAL REQUIREMENTS</b>		<b>2,513,123</b>	<b>2,513,123</b>	<b>0</b>

Completed	No
Dept	AD
FUND-CODING	100

Row Labels	Description	Where	Comment	Budget	Loaned	Granted	Gen Op Fund
Computer Replacements	Office Computers	IT Hardware and Software	(blank)	4,000	0	0	4,000
Full financial System Cost	Elite Dynamics CRM	IT Hardware and Software	(blank)	40,000	0	0	40,000
Full financial System Cost	Business Central Licenses	IT Hardware and Software	(blank)	35,000	0	0	35,000
Full financial System Cost	Tangicloud Licensing	IT Hardware and Software	(blank)	40,000	0	0	40,000
Full financial System Cost	HR and Payroll	IT Hardware and Software	(blank)	10,000	0	0	10,000
Ongoing	Audit & Accounting	Professional Services	(blank)	52,000	0	0	52,000
Ongoing	Communications Consultant	Professional Services	(blank)	31,000	0	0	31,000
Ongoing	Economic Development Contribution	Dues and Subscriptions	(blank)	5,000	0	0	5,000
Ongoing	Grant Writing	Professional Services	(blank)	35,000	0	0	35,000
Ongoing	Legal	Professional Services	(blank)	85,000	0	0	85,000
Rewrite the Port's Strategic Plan	Strategic Plan	Professional Services	Legally required	150,000	0	120,000	30,000
Western Fishboat Assn	Western Fishboat Assn	Dues and Subscriptions	(blank)	500	0	0	500
(blank)	Pac NW Waterways assn	Dues and Subscriptions	(blank)	12,000	0	0	12,000
(blank)	SDAO Annual Membership	Dues and Subscriptions	(blank)	30,000	0	0	30,000
(blank)	State of the Port - Review Facilities	Professional Services	Goes to HD 2025-2026	45,000	0	0	45,000
(blank)	Elite Dynamics Elite Marina Licenses	IT Hardware and Software	(blank)	22,000			
(blank)	MSP Support	Contract and Support Services	(blank)	54,000	0	0	54,000
<b>Grand Total</b>				<b>650,500</b>	<b>0</b>	<b>120,000</b>	<b>508,500</b>

Historical Data				REQUIREMENTS DESCRIPTION <b>Commercial Marina</b>	FTE	FY 2026-27				
Actual		Adopted Budget This Year 2025-26	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2023-24	First Preceding Year 2024-25									
<b>PERSONNEL SERVICES</b>										
1	371,043	335,017	408,714	1	Permanent Staff Wages and Salaries	7.25	410,561	410,561		1
2			103,431	2	Seasonal Staff	1.00	44,777	44,777		2
3		8,630	5,285	3	Overtime		5,288	5,288		3
4	35,946	41,688	57,945	4	Payroll Tax Expense		57,401	57,401		4
5		18,519	26,010	5	Workers' Compensation Insurance		19,109	19,109		5
6	71,893	63,302	115,823	6	PERS - Retirement		111,651	111,651		6
7	110,352	75,229	117,612	7	Health, Dental, & Life Insurance		100,584	100,584		7
8			5,237	8	Employee Incentives		4,567	4,567		8
9		1,368	4,026	9	Other Benefits		12,144	12,144		9
10			5,000	10	Differential Pay		5,000	5,000		10
11	<b>589,234</b>	<b>543,753</b>	<b>849,083</b>	11	<b>TOTAL PERSONNEL SERVICES</b>		<b>771,082</b>	<b>771,082</b>	<b>0</b>	11
12	<b>6.0</b>	<b>6.0</b>	<b>8.5</b>	12	<b>Total full-time equivalent (FTE)</b>	<b>8.25</b>	<b>8.25</b>	<b>8.25</b>		12
<b>MATERIALS AND SERVICES</b>										
14	6,884	5,752	6,500	14	Insurance		4,000	4,000		14
15		820	429,318	15	Professional Services		500	500		15
16	2,192	578	2,000	16	Marketing and Promotion		0	0		16
17			0	17	Dues and Subscriptions		0	0		17
18	1,455	1,170	3,000	18	Training and Education		1,000	1,000		18
19	1,365	313	2,500	19	Travel		250	250		19
20	855	1,397	1,900	20	Office and Admin Expense		1,000	1,000		20
21		11,250	15,000	21	IT Hardware and Software		0	0		21
22	0		90,000	22	Bad Debt Expense		15,000	15,000		22
23	29,365	15,813	25,000	23	Licenses and Permit Fees		0	0		23
24	196,436	193,256	180,000	24	Utilities		170,667	170,667		24
25	84,717	47,749	65,000	25	Contract and Support Services		20,000	20,000		25
26	141,770	108,990	252,400	26	Repairs and Maintenance		84,000	84,000		26
27	976	2,549	4,000	27	Equipment		1,000	1,000		27
28	34,992	12,030	46,000	28	Materials and Operating Supplies		10,000	10,000		28
29	1,640	767	2,000	29	Personal Protective gear		2,500	2,500		29
30	91	1,017	2,000	30	Port Clothing		500	500		30
31			0	31	Cargo Expenses		0	0		31
32	39,625	55,666	60,000	32	DSL and State Land Fees		44,000	44,000		32
33			0	33	Dredging		0	0		33
34	2,446	1,499	3000	34	Building and Land Leases		2,000	2,000		34
35			0	35	Grant Expenses		0	0		35
36			5,000	36	Misc expenses		500	500		36
37				37	Overhead					37
38	<b>544,809</b>	<b>460,616</b>	<b>1,194,618</b>	38	<b>TOTAL MATERIALS AND SERVICES</b>		<b>356,917</b>	<b>356,917</b>	<b>0</b>	38
<b>INTEREST EXPENSE</b>										
<b>INTEREST</b>							7,000	7,000		
40				40						40
41				41						41
42				42						42
43				43						43
44				44						44
45	0	0	0	45	<b>TOTAL INTEREST EXPENSE</b>		7,000	7,000	0	45
<b>CAPITAL OUTLAY</b>										
<b>Capital Outlay</b>										
47			0	47	Capital: Buildings		0	0		47
48			0	48	Capital - Equipment		0	0		48
49			0	49	Capital: Land Impr		0	0		49
50	3,067		0	50	Capital: Infrastructure		362,500	362,500		50
51	862,260		427,000	51	Capital: Vehicles		0	0		51
52	(25,121)		0	52						52
53	<b>840,206</b>	<b>0</b>	<b>427,000</b>	53	<b>TOTAL CAPITAL OUTLAY</b>		<b>362,500</b>	<b>362,500</b>	<b>0</b>	53
54	<b>1,974,249</b>	<b>1,004,369</b>	<b>2,470,701</b>	54	<b>TOTAL REQUIREMENTS</b>		<b>1,497,499</b>	<b>1,497,499</b>	<b>0</b>	54

Commercial Marina Projects

Dept	CM
Completed	No
FUND-CODING	100

Row Labels	Brief Description	Where	BUDGET	GRANTS	LOANED	Gen Op Fund
Install new power pedestals PD5; Transfer funds from FMRF. CRITICAL Port Dock 3 Platform Piling Repairs	(blank) Piling Repairs	Capital: Infrastructure	262,500	0	\$0	262,500
	Replace existing Forklifts, current forklift reaching EOL	Capital: Infrastructure	100,000	0	\$0	100,000
New Forklift CM		Interest	7,000		\$0	7,000
<b>Grand Total</b>			<b>369,500</b>	<b>0</b>	<b>\$0</b>	<b>369,500</b>

**REQUIREMENTS SUMMARY**

General Operating Fund

Port of Newport

Historical Data				REQUIREMENTS DESCRIPTION <b>International Terminal</b>	FY 2026-27					
Actual		Adopted Budget This Year 2025-26	FTE		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2023-24	First Preceding Year 2024-25									
				<b>PERSONNEL SERVICES</b>						
1	163,024	222,705	172,674	1	Permanent Staff Wages and Salaries	2.00	177,641	177,641		1
2			52,468	2	Seasonal Staff	0.50	37,751	37,751		2
3		8,012	1,342	3	Overtime		2,604	2,604		3
4	15,416	26,648	21,980	4	Payroll Tax Expense		23,708	23,708		4
5		8,073	10,273	5	Workers' Compensation Insurance		8,334	8,334		5
6	32,382	45,248	43,782	6	PERS - Retirement		45,021	45,021		6
7	35,040	27,387	35,937	7	Health, Dental, & Life Insurance		30,480	30,480		7
8	113	0	2,025	8	Employee Incentives		1,975	1,975		8
9		853	1,146	9	Other Benefits		3,630	3,630		9
10		0	1,200	10	Differential Pay		1,200	1,200		10
11	<b>245,975</b>	<b>338,926</b>	<b>342,827</b>	11	<b>TOTAL PERSONNEL SERVICES</b>		<b>332,344</b>	<b>332,344</b>		<b>0</b>
12	<b>2.5</b>	<b>2.5</b>	<b>2.75</b>	12	<b>Total full-time equivalent (FTE)</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>		
13				13	Notes					13
14	2	910	0	14	Insurance		6,500	6,500		14
15	6,064		0	15	Professional Services		30,275	30,275		15
16	413	27	125	16	Marketing and Promotion		0	0		16
17	0		800	17	Dues and Subscriptions		0	0		17
18	1,700		2,500	18	Training and Education		500	500		18
19	0	1,052	1,000	19	Travel		500	500		19
20	1,991	1,510	3,500	20	Office and Admin Expense		1,320	1,320		20
21	28	11,557	12,000	21	IT Hardware and Software		500	500		21
22	2799	528	3500	22	Bad Debt Expense		500	500		22
23	5,329	3,504	6,500	23	Licenses and Permit Fees		2,500	2,500		23
24	64,629	54,685	55,000	24	Utilities		58,571	58,571		24
25	63,829	28,831	70,000	25	Contract and Support Services		0	0		25
26	183,724	61,548	220,000	26	Repairs and Maintenance		237,306	237,306		26
27	1,396	940	3,000	27	Equipment		600	600		27
28	12,438	7,169	16,100	28	Materials and Operating Supplies		4,300	4,300		28
29		343	1,500	29	Personal Protective gear		600	600		29
30		441	1,000	30	Port Clothing		600	600		30
31			72,000	31	Cargo Expenses		115,631	115,631		31
32	27,530	28,423	32,000	32	DSL and State Land Fees		20,000	20,000		32
33	0		0	33	Dredging		0	0		33
34	24,011	22,001	14,000	34	Building and Land Leases		18,000	18,000		34
35	0		0	35	Grant Expenses		0	0		35
36		12,992	1,000	36	Misc expenses		500	500		36
37				37	Overhead					37
38	<b>395,883</b>	<b>236,461</b>	<b>515,525</b>	38	<b>TOTAL MATERIALS AND SERVICES</b>		<b>498,703</b>	<b>498,703</b>		<b>0</b>
39				39	<b>INTEREST EXPENSE</b>					
40	21,293		17,654	40	Full Faith and Credit		9,000	9,000		40
41				41						41
42	21,209		17,000	42	State Loan Q10001		15,000	15,000		42
43	79,856		72,000	43	State Loan L120005		64,000	64,000		43
44			35,000	44	Mobile Crane		59,000	59,000		44
45	<b>122,358</b>	<b>0</b>	<b>141,654</b>	45	<b>Total Interest Expense</b>		<b>147,000</b>	<b>147,000</b>		<b>0</b>
46				46	<b>CAPITAL OUTLAY</b>					
47				47	<b>Capital Outlay</b>					
48			0	48	Capital: Buildings		0	0	-	48
49	588,645	128,515	-	49	Capital - Equipment		0	0	-	49
50			1,013,125	50	Capital: Land Impr		0	0		50
51	1,353		657,000	51	Capital: Infrastructure		687,000	687,000		51
52			-	52	Capital: Vehicles		0	0	-	52
53	<b>589,998</b>	<b>128,515</b>	<b>1,670,125</b>	53	<b>TOTAL CAPITAL OUTLAY</b>		<b>687,000</b>	<b>687,000</b>		<b>0</b>
54	<b>1,354,214</b>	<b>703,902</b>	<b>2,670,131</b>	54	<b>TOTAL REQUIREMENTS</b>		<b>1,665,047</b>	<b>1,665,047</b>		<b>0</b>

International Terminal Projects

FUND-CODING	100				
Dept	NIT				
Completed	No				
Projects in the Budget					
<b>Row Labels</b>	<b>Brief Description</b>	<b>Where</b>	<b>GRANTS</b>	<b>LOANED</b>	<b>GEN OP FUND</b>
Removal of Dredge Material	Contractually required	Repairs and Maintenance	\$0	\$0	200,000
Planning, identify mix oif uses at NIT, may be used for Advertising	(blank)	Professional Services	\$0	\$0	30,000
RORO Dock Repair	initial survey, included is \$200,000 contingency	Capital: Infrastructure	\$361,350	\$0	325,650
<b>Grand Total</b>			<b>\$361,350</b>	<b>\$0</b>	<b>555,650</b>

REQUIREMENTS SUMMARY  
General Operating Fund

Port of Newport

Historical Data			REQUIREMENTS DESCRIPTION <b>South Beach</b>	FY 2026-27						
Actual		Adopted Budget This Year 2025-26		FTE	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2023-24	First Preceding Year 2024-25									
			<b>PERSONNEL SERVICES</b>							
1	540,146	556,847	578,449	1	Permanent Staff Wages and Salaries	10.25	566,236	566,236		1
2			33,939	2	Seasonal Staff	-	0	0		2
3		18,288	7,649	3	Overtime		15,311	15,311		3
4	51,567	67,710	70,790	4	Payroll Tax Expense		77,778	77,778		4
5		18,690	21,966	5	Workers' Compensation Insurance		20,121	20,121		5
6	87,280	94,035	157,849	6	PERS - Retirement		158,264	158,264		6
7	111,077	96,309	143,748	7	Health, Dental, & Life Insurance		124,968	124,968		7
8	71	241	6,417	8	Employee Incentives		6,327	6,327		8
9		2,195	11,841	9	Other Benefits		21,795	21,795		9
10		0	5,798	10	Differential Pay		5,798	5,798		10
11	<b>790,141</b>	<b>854,315</b>	<b>1,038,446</b>	11	<b>TOTAL PERSONNEL SERVICES</b>		<b>996,598</b>	<b>996,598</b>		<b>0</b>
12	<b>10.0</b>	<b>10.0</b>	<b>11.00</b>	12	<b>Total full-time equivalent (FTE)</b>	<b>10.25</b>	<b>10.25</b>	<b>10.25</b>		
##				##	<b>MATERIALS AND SERVICES</b>	Notes				13
14	6,884	8,833	6,000	14	Insurance		30,000	30,000		14
15	10,151	3,216	15,000	15	Professional Services		117,000	117,000		15
16	945	10,054	12,000	16	Marketing and Promotion		10,000	10,000		16
17	0		800	17	Dues and Subscriptions		0	0		17
18	0	2,085	3,000	18	Training and Education		2,000	2,000		18
19	1,408	2,063	4,000	19	Travel		1,500	1,500		19
20	12,432	12,902	15,000	20	Office and Admin Expense		9,476	9,476		20
21	411	22,526	14,000	21	IT Hardware and Software		3,000	3,000		21
22	92,497	268,744	75,000	22	Bad Debt Expense		20,000	20,000		22
23	70,556	53,177	40,000	23	Licenses and Permit Fees		12,000	12,000		23
24	334,835	364,683	400,000	24	Utilities		425,000	425,000		24
25	402,773	289,393	300,000	25	Contract and Support Services		10,000	10,000		25
26	145,427	73,030	175,000	26	Repairs and Maintenance		70,000	70,000		26
27	2,079	1,145	35,000	27	Equipment		1,500	1,500		27
28	48,643	7,203	55,000	28	Materials and Operating Supplies		10,000	10,000		28
29	1,428	1,365	2,500	29	Personal Protective gear		2,000	2,000		29
30	315	937	3,500	30	Port Clothing		2,000	2,000		30
31			0	31	Cargo Expenses		0	0		31
32	14,420	2,970	30,000	32	DSL and State Land Fees		30,000	30,000		32
33			1,500,000	33	Dredging		1,500,000	1,500,000		33
34		5,120	10000	34	Building and Land Leases		3,500	3,500		34
35				35	Grant Expenses		0	0		35
36	8,999	1,777	15,000	36	Misc expenses		2,500	2,500		36
37				37	Overhead					37
38	<b>1,154,203</b>	<b>1,131,223</b>	<b>2,710,800</b>	38	<b>TOTAL MATERIALS AND SERVICES</b>		<b>2,261,476</b>	<b>2,261,476</b>		<b>0</b>
##				##	<b>INTEREST EXPENSE</b>					39
40	31,940	0	15,000	40	Full Faith and Credit		9,000	<b>9,000</b>		40
41	0	0	70,000	41	Sea Wall under Rogue		38,000	<b>38,000</b>		41
42				42						42
43				43						43
44				44						44
45	<b>31,940</b>	<b>0</b>	<b>85,000</b>	45	<b>TOTAL INTEREST EXPENSE</b>		<b>47,000</b>	<b>47,000</b>		<b>0</b>
46				46	<b>CAPITAL OUTLAY</b>					46
47				##						47
48	2,579,594		-	48	Capital: Buildings		200,000	200,000		-
49	17,685	14,357	60,000	49	Capital - Equipment		60,000	60,000		49
50		138,119	-	50	Capital: Land Impr		0	0		50
51		179,309	150,000	51	Capital: Infrastructure		0	0		51
52			0	52	Capital: Vehicles		0	0		52
53	<b>2,597,279</b>	<b>331,785</b>	<b>210,000</b>	53	<b>TOTAL CAPITAL OUTLAY</b>		<b>260,000</b>	<b>260,000</b>		<b>0</b>
54	<b>4,573,563</b>	<b>2,317,323</b>	<b>4,044,246</b>	54	<b>TOTAL REQUIREMENTS</b>		<b>3,565,074</b>	<b>3,565,074</b>		

South Beach Projects

Dept SB  
 Completed No  
 FUND-CODING 100

Projects in the Budget

Row Labels	Description	Brief Description	BUDGET	GRANTS	LOANED	GEN OP FUND
<b>Capital - Equipment</b>	<b>REQUIRED ,Compactor for SB,</b>	Compactors are wearing out	\$60,000	\$0	\$0	\$ 60,000
<b>Capital: Buildings</b>	<b>Gutter Replacement and Roof Repairs - Rogue Building</b>	Failure to replace the gutters may result in damage to other parts of the facility, causing more expensive repairs	\$200,000	\$100,000	\$100,000	\$ -
<b>Dredging</b>	<b>Conditional on Funding Dredging</b>	South Beach Marina needs to be dredged	\$1,500,000	\$1,500,000	\$0	\$ -
<b>Professional Services</b>	<b>Good Sam RV and Travel</b>	This is to have the Port RV park as a good sam member,this should attract more customers to the Port.	\$10,000	\$0	\$0	\$ 10,000
<b>Professional Services</b>	<b>Events Center Feasability study</b>	Facility to enhance the recreational theme of South Beach and add attractions for tourists. Would bolster hotel business and tourism in the region. Could add the potential for boat shows, RV shows & Octoberfest type of activities This may be the Rogue warehouse	\$100,000	\$50,000	\$0	\$ 50,000
<b>Insurance</b>	<b>Underground Storge Tank/Insurance</b>	Fuel tank is becoming uninsurable.	\$30,000	\$0	\$0	\$ 30,000
<b>Grand Total</b>			<b>\$1,900,000.00</b>	<b>\$1,650,000.00</b>	<b>\$100,000.00</b>	<b>\$ 150,000.00</b>

Historical Data				RESOURCES	FY 2026-27			
Actual		Adopted Budget This Year 2025-26	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2023-24	First Preceding Year 2024-25							
				RESOURCES				
1			1				1	
2	3,403,401	3,084,497	2,934,000	2	Working Capital (Accrual Basis)	1,600,000	1,600,000	2
3				3	Previously Levied Taxes Estimated to be Received	0	0	3
4	2,913,619	2,594,317	2,765,753	4	Fees, Licenses., Permits, Fines	2,650,000	2,650,000	4
5				5	Other Revenue			5
6				6	<b>Transfers In</b>			6
7	0	0	0	7	NOAA Capital Maintenance Fund	0	0	0
8	0	0	0	8	<b>Total Transfers In</b>	0	0	0
9				9	<b>Other Resources</b>			9
10				10	<b>Other Revenue</b>			10
11	0	0		11	Grants and Other			11
12	0	14,568	0	12	<b>Total Other Resources</b>	0	0	0
13	0	0		13	Revenue Bond Proceeds			13
14	6,317,020	5,693,382	5,699,753	14	<b>Total Resources, Except Taxes to be Levied</b>	4,250,000	4,250,000	0
15			0	15	Taxes Estimated to be Received	0	0	0
16	0	0		16	Taxes Collected in Year Levied			16
17	6,317,020	5,693,382	5,699,753	17	<b>TOTAL RESOURCES</b>	4,250,000	4,250,000	0

**REQUIREMENTS SUMMARY**

**NOAA Lease Fund**  
(Fund)

**Port of Newport**  
(Name of Municipal Corporation)

Historical Data				REQUIREMENTS DESCRIPTION <b>NOAA Lease</b>	FY 2026-27					
Actual		Adopted Budget This Year 2025-26	FTE		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2023-24	First Preceding Year 2024-25									
				<b>PERSONNEL SERVICES</b>						
1	155,945	165,951	180,435	1	Permanent Staff Wages and Salaries	2.0	186,191	186,191		1
2				2	Seasonal Staff		0	0		2
3		716	1,342	3	Overtime		1,341	1,341		3
4	45,952	17,919	18,255	4	Payroll Tax Expense		20,928	20,928		4
5		7,025	8,765	5	Workers' Compensation Insurance		7,515	7,515		5
6	31,482	33,656	40,008	6	PERS - Retirement		41,280	41,280		6
7	32,519	31,684	26,136	7	Health, Dental, & Life Insurance		24,384	24,384		7
8			1,753	8	Employee Incentives		1,810	1,810		8
9		667	1,038	9	Other Benefits		3,054	3,054		9
10				10	Differential Pay					10
11	<b>265,898</b>	<b>257,618</b>	<b>277,732</b>	11	<b>TOTAL PERSONNEL SERVICES</b>		<b>286,503</b>	<b>286,503</b>	<b>0</b>	11
12	<b>2</b>	<b>2.0</b>	<b>2.00</b>	12	<b>Total full-time equivalent (FTE)</b>	<b>2.0</b>	<b>2.00</b>	<b>2.00</b>		12
				<b>MATERIALS AND SERVICES</b>						
13				13		Notes				13
14	220,874	231,786	250,000	14	Insurance		250,000	250,000		14
15	23,003	45,193	50,600	15	Professional Services		5,000	5,000		15
16			8,077	16	Marketing and Promotion		8,077	8,077		16
17	1,571		2,500	17	Dues and Subscriptions		2,500	2,500		17
18	3,342		5,000	18	Training and Education		5,000	5,000		18
19	338		2,500	19	Travel		2,500	2,500		19
20	2,114		1,200	20	Office and Admin Expense		1,200	1,200		20
21	0	18,809	5,000	21	IT Hardware and Software		15,000	15,000		21
22				22	Bad Debt Expense		0	0		22
23	906	565	2,000	23	Licenses and Permit Fees		2,000	2,000		23
24	15,703	15,798	15,000	24	Utilities		15,000	15,000		24
25	84,206	21,157	30,500	25	Contract and Support Services		30,500	30,500		25
26	57,882	106,673	45,000	26	Repairs and Maintenance		155,000	155,000		26
27	9,367	2,993	6,000	27	Equipment		6,000	6,000		27
28	0		-	28	Cargo Expenses		0	0		28
29	10,430	11,351	34,000	29	Materials and Operating Supplies		34,000	34,000		29
30			1,000	30	Personal Protective gear		1,000	1,000		30
31		365	1,500	31	Port Clothing		1,500	1,500		31
32	11,451	11,823	12,800	32	DSL and State Land Fees		12,800	12,800		32
33	803,661		-	33	Dredging		1,500,000	1,500,000		33
34			-	34	Building and Land Leases		0	0		34
35			-	35	Grant Expenses		0	0		35
36	5,176		3,000	36	Misc expenses		0	0		36
37				37	Overhead					37
38	<b>1,250,024</b>	<b>466,513</b>	<b>475,677</b>	38	<b>TOTAL MATERIALS AND SERVICES</b>		<b>2,047,077</b>	<b>2,047,077</b>	<b>0</b>	38
				<b>CAPITAL OUTLAY</b>						
39				39						39
				<b>CAPITAL OUTLAY</b>						
40				40						40
41			0	41	Capital: Buildings		0	0		41
42		11,549	0	42	Capital - Equipment					42
43		0	0	43	Capital: Land Impr					43

44			0	44	Capital: Infrastructure					44
45		25,000	0	45	Capital: Vehicles					45
46	<b>0</b>	<b>36,549</b>	<b>0</b>	46	<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	46
47				47	DEBT SERVICE AND TRANSFERS					47
48	1,380,000	1,491,640	1,500,000	48	Principal		1,500,000	1,500,000		48
49	378,213	266,725	275,000	49	Interest		270,000	270,000		49
50	<b>1,758,213</b>	<b>1,758,365</b>	<b>1,775,000</b>	50	<b>Total Debt Service</b>		<b>1,770,000</b>	<b>1,770,000</b>	<b>0</b>	50
51				51	TRANSFERS OUT					51
52				52	General Operating Fund					52
53				53	Facilities Maintenance Fund					53
54				54	NOAA Lease Revenue Fund					54
55				55	Construction Fund					55
56	0	0		56	Reserve Fund					56
57	<b>0</b>	<b>0</b>	<b>0</b>	57	<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	57
58	0		167,379	58	Operating Contingency		50,000	50,000		58
59	<b>0</b>	<b>0</b>	<b>167,379</b>	59	<b>Total Transfers and Contingencies</b>		<b>50,000</b>	<b>50,000</b>	<b>0</b>	59
60	0	3,129,539		60	Ending Fund Balance					60
61			2,945,965	61	Reserved for future Use		96,420	96,420		61
62				62	Unappropriated Ending Balance					62
63	<b>5,454,915</b>	<b>2,519,045</b>	<b>5,641,753</b>	63	<b>TOTAL REQUIREMENTS</b>		<b>4,250,000</b>	<b>4,250,000</b>	<b>0</b>	63

Completed	No
FUND-CODING	500

Row Labels	Brief Description	Where	FUND 500
<b>Dredging</b>	<b>We have an obligation to dredge NOAA.</b>	Dredging	1,500,000
<b>Pacific Habitat Services</b>	<b>(blank)</b>	Professional Services	5,000
<b>Carpeting</b>	<b>Replace Carpeting in building</b>	Repairs and Maintenance	10,000
<b>Painting</b>	<b>Repaint</b>	Repairs and Maintenance	100,000
<b>Asphalt Coat/Stripe</b>	<b>Asphalt Coat/Stripe</b>	Capital: Land Impr	10,000
<b>Pier Concrete Seal</b>	<b>Pier Concrete Seal</b>	Capital: Infrastructure	275,000
<b>Facility Maintenance Software</b>	<b>License for maintenance activity software</b>	IT Hardware and Software	15,000
<b>Grand Total</b>			<b>1,915,000</b>

**BONDED DEBT  
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

- Revenue Bonds or
- General Obligation Bonds

**Bonded Debt Fund**

**Port of Newport**

Historical Data				DESCRIPTION OF RESOURCES AND REQUIREMENTS	FY 2026-27		
Actual		Adopted Budget This Year 2025-26	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2023-24	First Preceding Year 2024-25						
1			1	<b>Resources</b>			1
2			2				2
3	(255,989)	(303,169)	3	Working Capital (Accrual Basis)	108,000	108,000	3
4			4	Previously Levied Taxes to be Received	0	0	4
5	8,544		5	Interest			5
6			6	Transfers In	0	0	6
7			7	Transfers out	0	0	7
8			8	Proceeds from Refunding Bonds	0	0	8
9	<b>8,544</b>		9	<b>Total Resources, Except Taxes to be Levied</b>	<b>108,000</b>	<b>108,000</b>	9
10			10	Taxes estimated to be received	742,000	742,000	10
11	837,997	(303,169)	11	Taxes Collected in Year Levied			11
12	<b>846,541</b>	<b>(303,169)</b>	12	<b>TOTAL RESOURCES</b>	<b>850,000</b>	<b>850,000</b>	12
				<b>Requirements</b>			
				<b>Bond Principal Payments</b>			
13			13	Bond Issue	Budgeted Payment Mo.		13
16	455,000	33,500	16	2016	January	370,000	16
17	188,057	120,000	17	2019	January	125,000	17
18			18				18
19			19				19
20	<b>435,000</b>	<b>153,500</b>	20	<b>Total Principal</b>		<b>495,000</b>	20
				<b>Bond Interest Payments</b>			
21			21	Bond Issue	Budgeted Payment Mo.		21
23	109,100	95,000	23	2016 GOB	June	93,000	23
24	110,258	95,000	24	2016 GOB	January	86,000	24
25	82,500	80,608	25	2019 GOB	June	80,000	25
26	82,000	79,006	26	2019 GOB	January	80,000	26
27			27				27
28			28				28
29	<b>383,858</b>	<b>349,614</b>	29	<b>Total Interest pymnt</b>		<b>355,000</b>	29
30	<b>818,858</b>	<b>503,114</b>	30	<b>Total Debt Service</b>		<b>850,000</b>	30
31			31				31
32			32	Contingency			32
33	27,683		33	Ending Balance (Prior Years)			33
34			34	Unappropriated Ending Balance			34
35	0	0	35	Payment to Refunded Bond Escrow Agent	0	0	35
36	<b>846,541</b>	<b>503,114</b>	36	<b>TOTAL REQUIREMENTS</b>	<b>850,000</b>	<b>850,000</b>	36

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

To assessor of Lincoln 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 Newport has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Lincoln County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>600 SE Bay Boulevard</u>	<u>Newport</u>	<u>OR</u>	<u>97365</u>		
<small>Mailing Address of District</small>	<small>City</small>	<small>State</small>	<small>ZIP code</small>	<small>Date</small>	
<u>Mark A. Brown</u>	<u>Director of Finance</u>	<u>541-265-7758</u>	<u>mbrown@portofnewport.com</u>		
<small>Contact Person</small>	<small>Title</small>	<small>Daytime Telephone</small>	<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: TOTAL PROPERTY TAX LEVY**

		<u>Subject to General Government Limits Rate -or- Dollar Amount</u>	
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . . . .	1	0.0609	
2. Local option operating tax . . . . .	2		
3. Local option capital project tax . . . . .	3		<b>Excluded from Measure 5 Limits</b> Dollar Amount of Bond Levy
4. Levy for pension and disability obligations . . . . .	4		
5a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	5a.		
5b. Levy for bonded indebtedness from bonds approved by voters <b>on or after</b> October 6, 2001 . . . . .	5b.	910,000	
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) . . . . .	5c.	<b>910,000</b>	

**PART II: RATE LIMIT CERTIFICATION**

6. Permanent rate limit in dollars and cents per \$1,000 . . . . .	6	0.0609
7. Election date when your <b>new district</b> received voter approval for your permanent rate limit . . . . .	7	
8. <b>Estimated</b> permanent rate limit for newly <b>merged/consolidated district</b> . . . . .	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 \_\_\_\_\_ (Must be completed if you have an entry in Part IV)

150-504-073-7 (Rev. 1-13)

(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.**

X \_\_\_\_\_  
Gil Silvia, President

X \_\_\_\_\_  
Patrick Ruddiman, Secretary/Treasurer