



## BUDGET MESSAGE FOR FISCAL YEAR 2024 / 2025

The Port of Alsea lost a significant amount of money in the fiscal year 2022 / 2023 – approximately \$30,000. Part of that loss was because of a small reduction in revenues but the bulk of the loss was because of greater expenditures due to a year of significant inflation. The current fiscal year has seen a stabilization of revenues and expenditures and the proposed budget assumes that trend will continue.

As always, the Port is very grateful that the community members of the Budget Committee volunteer to serve in this capacity. As all of you know, Oregon budget law requires that the budget officer / port manager prepare a budget message to submit to the Budget Committee. At a minimum, the budget message must contain the following discussions:

### **I. An Explanation of the Budget Documents**

Essentially, the budget documents are made up of those predicting revenues (LB-20 for the general fund and LB-35 for the bond fund) and expenditures (LB-31 for a detailed itemization of material and services, LB-30 for a summary of LB-31, payroll expenditures, and contingency funds, and LB-35 which identifies anticipated bond expenditures). LB-50 must also be approved by the Budget Committee. LB-50 is filed with the county and tells the county how much to collect in property taxes for the general fund and the bond fund. The latter funds are used to pay the bondholders for the interest and principal owed to them because they purchased the bonds sold in September, 2018. As was done last year, the payroll costs are higher than would normally be expected to make sure that personnel costs can be paid without a supplemental budget.

The current port manager is retiring about five months into the FY 2024 / 2025. She will be training a selected successor, which will add some to the payroll costs. In addition, the Port may choose to have the current manager continue as a consultant at an agreed upon compensation and for an agreed upon period of time. Those possible costs would need to come out of personnel costs in some fashion.

The Port has looked at ways to increase revenues and has made modest increases in the cost of annual launch passes and moorage fees. The current manager is looking to make a stronger effort to increase the number of crab measures sold by extending the range of visits to potential buyers on the Oregon, Washington, and northern California coasts. There are virtually no new costs in producing the crab measures because the Port made that investment in 2022 by purchasing the molds and blanks needed to produce the crab measures. The goal this year will be to increase the number of new customers to purchase the crab measures.

In addition, the Port is looking at ways to contain expenditures. The Port raised the hourly wage for the seasonal employees every year, with a more substantial increase after the year of high

inflation. While the budget itself does not show the wages of the seasonal employees, the port manager has determined there will not be a wage increase this year. It will remain at \$19.00 per hour. During the FY 2022 / 2023, the port manager and the Dock of the Bay manager did not receive salary increases, but instead received \$2,500 bonuses. After the year of high inflation of 8.5%, the port manager and the Dock of the Bay manager received 5% increases in salary. The port manager proposes a 3% increase in their salaries to keep them from losing more purchasing power.

## **II. A Brief Description of the Proposed Budget Policies for the Coming Fiscal Year**

The Port of Alsea operates on a cash basis rather than an accrual basis. As has been the case in the past, the Port of Alsea always looks for ways to increase the cash received and attempts to reduce the expenditures going out. Last year, the Port made some modest improvements to the Port facilities and the Dock of the Bay. The Port anticipates that there will be some changes to where some of the equipment is currently located, which will require the rental of equipment to move some of the machinery, such as the machine that makes the crab measures. The Port will also need to rent equipment to fill potholes in the east gravel parking lot. The Port has arranged to have the City of Waldport do some street maintenance of Port Street, which is owned by the Port, and reimburse the city for its expenditures. The largest capital project, should the Port choose to do it, is the replacement of the Dock of the Bay's roof with a metal roof that would extend over the crab cooking area. The bid for that project is \$10,190 and is included in the budget as the Port's only capital project. The Port has set a goal of saving \$50,000 each year from the profits from the Dock of the Bay for future dredging.

Port of Alsea

	Historical Data			Adopted Budget This Year 2023/2024	RESOURCE DESCRIPTION	Budget for Next Year 2024 / 2025			
	Actual Second Preceding Year 2021 / 2022	First Preceding Year 2022 / 2023				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	70,598	84,008	150,000	150,000	1. Available cash on hand* (cash basis) or				1
2	0	0	0		2. Net working capital (accrual basis)				2
3	49,140	48,643.00	5,000	3,000	3. Previously levied taxes estimated to be received				3
4	172	3,311.00	500	3,000	4. Interest				4
5	0	0	0	0	5. Transferred in from Other Funds				5
6	0	0	0		<b>OTHER RESOURCES</b>				6
7	14,800	2,221	14,078	14,350	6. Lease: Dock of the Bay				7
8	922	10,234	11,235	10,850	7. Lease: Sally Dawg				8
9	2,400	2,600	0	0	8. Lease: Shrimp Daddy				9
10	4,616	2,100	2,100	0	9. Lease: Alsea Bay Crab Co.				10
11	2,072	0	30,000	30,000	10. Grant Income				11
12	31,760	49,730	50,000	50,000	11. Launch Income				12
13	18,160	13,054	20,000	20,000	12. Moorage				13
14	6,000	3,000	3,000	3,000	13. Donations				14
15	2,793	2,280	2,000	2,000	14. Commercial Licenses				15
16	1,304	115,000	300	300	15. Misc. Revenue				16
17	87,983	108,340	110,000	100,000	16. Boat Rentals				17
18	6,699	7,122	7,000	7,000	17. Crab Cooking / Ice				18
19	29,805	31,055	30,000	30,000	18. Crab Ring Rentals / Bait				19
20	25,503	28,703	25,000	25,000	19. Shellfish Licenses				20
21	1,714	1,741.00	2,000	1,500	20. Food and Beverages				21
22	26,513	28,603	28,000	30,000	21. Merchandise Sales				22
23	5,617	4,298	10,000	8,000	22. Bulk Sales				23
24					23				24
25					24				25
26					25				26
27					26				27
28					27				28
29	388,571	431,158	500,213	449,000	28. Total resources, except taxes to be levied				29
30			52,000	53,000	29. Taxes estimated to be received				30
31					30. Taxes collected in year levied				31
32			552,213	502,000	31. <b>TOTAL RESOURCES</b>				32

\*Includes ending balance from prior year

**Requirements Summary**  
ALLOCATED to an organizational unit or program & activity.

GENERAL FUND

(Fund)

PORT OF ALSEA

(Name of Municipal Corporation)

	Historical data			Adopted budget this year year 2023 -24	Requirements for (Name of program or organizational unit)	Budget for next year 2024 -25				
	Actual Second preceding year 2021 -22	First preceding year 2022 -23				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
1					1					
2	96,246	96,331	200,000	2	Personnel services	150,000				
3	48,125	48,186	60,000	3	Payroll Taxes	90,000				
4				4						
5				5						
6				6						
7				7						
8	144,371	144,517	260,000	8	Total personnel services	240,000				
9			3	9	Total full-time equivalent (FTE)	3				
10				10	Materials and services					
11	123,161	168,121	265,246	11	See LB-31	172,291				
12				12						
13				13						
14				14						
15				15						
16				16						
17				17						
18				18						
19				19						
20				20						
21				21						
22				22						
23				23						
24				24						
25				25						
26				26						
27	123,161	168,121	265,246	27	Total materials and services	172,291				
28				28	Capital outlay	0				
29	0	0	0	29		0				
30				30						
31				31						
32				32						
33				33						
34			0	34	Total capital outlay	0				
35	267,532	312,638	525,246	35	Organizational unit / Activity total	412,291				

**Requirements Summary**  
ALLOCATED to an organizational unit or program & activity.

GENERAL FUND

(Fund)

PORT OF ALSEA

(Name of Municipal Corporation)

		Historical data			Adopted budget this year year 2023 -24	Requirements for (Name of program or organizational unit)	Budget for next year 2024 -25			
		Actual Second preceding year 2021 -22	First preceding year 2022 -23	Proposed by Budget Officer			Approved by Budget Committee	Adopted by Governing Body		
1					1	Personnel services				1
2		96,246	96,331	200,000	2	Net Payroll	150,000			2
3		48,125	48,186	60,000	3	Payroll Taxes	90,000			3
4					4					4
5					5					5
6					6					6
7					7					7
8		144,371	144,517	260,000	8	Total personnel services	240,000			8
9				3	9	Total full-time equivalent (FTE)	3			9
10					10	Materials and services				10
11		123,161	168,121	265,246	11	See LB-31	172,291			11
12					12					12
13					13					13
14					14					14
15					15					15
16					16					16
17					17					17
18					18					18
19					19					19
20					20					20
21					21					21
22					22					22
23					23					23
24					24					24
25					25					25
26					26					26
27		123,161	168,121	265,246	27	Total materials and services	172,291			27
28					28	Capital outlay				28
29		0	0	0	29		0			29
30					30					30
31					31					31
32					32					32
33					33					33
34				0	34	Total capital outlay	0			34
35		267,532	312,638	525,246	35	Organizational unit / Activity total	412,291			35

# Detailed Requirements

General

(Fund)

Historical data			Adopted budget this year 20 23 _ 24	Requirements for Administration (Name of program or organizational unit)	Budget for next year 20 24 _ 25			
Actual Second preceding Year 20 21 _ 22	First preceding Year 20 22 _ 23	Proposed by Budget Officer			Approved by Budget Committee	Adopted by Governing Body		
1	7,496	8,759	6,000	1	Facilities Maintenance	10,000		1
2	3,472	3,077	3,500	2	Maintenance Supplies	2,000		2
3	27,952	27,795	27,000	3	Utilities	30,000		3
4	3,086	2,468	1,500	4	Election / Budget	2,500		4
5	1,246	1,578	2,000	5	Dues, Conference, Travel	2,000		5
6	3,718	5,642	3,000	6	Office Supplies	3,000		6
7	3,295	3,890	5,000	7	Printing, Signs	2,000		7
8	541	183	0	8	Property Taxes	0		8
9	1,136	257	1,500	9	Marketing / Advertising	500		9
10	93	300	300	10	Maintenance Clothing Allowance	300		10
11	9,828	10,176	11,000	11	Insurance / Bond	15,000		11
12	617	2,263	3,000	12	Legal / Survey	3,000		12
13	10,977	9,324	9,000	13	Audit / Accounting	9,000		13
14	2,579	3,454	2,500	14	Technical Assistance	2,500		14
15	1,473	1,875	2,500	15	Equipment Lease / Repair	2,500		15
16	6,559	16,647	2,000	16	Capital Projects	0		16
17	1,020	5,819	2,000	17	Misc. Expenses	4,000		17
18	7,242	5,908	7,000	18	Boat fuel / Maintenance / Propane	8,000		18
19	29,218	20,869	25,000	19	ODF&W Shellfish Licenses	25,000		19
20	8,314	12,772	15,000	20	Merchandise	15,000		20
21	1,800	1,800	1,800	21	Shop Rental	1,800		21
22	3,286	3,321	5,000	22	Food and Beverages	2,500		22
23	7,341	7,341	7,341	23	Promisory Note to Robby Hensen	7,341		23
24	16,600	2,221	14,078	24	DOB Lease Payment	14,078		24
25	0	2,604	0	25	Merchant Services	3,000		25
26	0	7,778	0	26	Bait	7,000		26
27				27				27
28				28				28
29				29				29
30				30				30
31				31				31
32				32				32
33	123,160	168,121	265,246	33		172,291		33
				31	Ending balance (prior years)			31
				30	Total full time equivalent (FTE)*	3		30
				32	Unappropriated ending fund balance			32
				33	Total requirements	172,291		33

150-504-031 (Rev. 11-1-16)

\*When budgeting for personnel services expenditures, include number of related FTE positions.

**BONDED DEBT RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

- Revenue Bonds or
- General Obligation Bonds

Port of Alsea

Bond Funds

(Name of Municipal Corporation)

2024 -2025

Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	2024 -2025		
Actual	First Preceding Year 2022 - 23	Adopted Budget This Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
			<b>Resources</b>			
1			1			
2	194	1,702	2	12,000		
3			3			
4			4			
5			5	2,600		
6			6			
7			7			
8	194	1,702	8	14,600	0	0
9			9			
10			10			
11	194	1,702	11	14,600	0	0
			<b>TOTAL RESOURCES</b>			
			<b>Requirements</b>			
			<b>Bond Principal Payments</b>			
			Bond Issue			
			Budgeted Payment Date			
12			12			
13	40,000	45,000	13	60,000		
14			14			
15			15			
16	40,000	45,000	16	60,000	0	0
			<b>Total Principal</b>			
			<b>Bond Interest Payments</b>			
			Bond Issue			
			Budgeted Payment Date			
17			17			
18	52,091	51,491	18	49,034		
19	52,091	51,491	19	49,034		
20			20			
21	104,182	102,982	21	98,068	0	0
			<b>Total Interest</b>			
			<b>Unappropriated Balance for Following Year By</b>			
			Bond Issue			
			Projected Payment Date			
22			22			
23			23			
24			24			
25			25			
26			26			
27			27			
28			28			
29			29			
30	144,182	147,982	30	158,068	0	0
			<b>TOTAL REQUIREMENTS</b>			

150-504-035 (Rev 10-16) \*If this form is used for revenue bonds, property tax resources may not be included.

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

To assessor of \_\_\_\_\_ County

## FORM OR-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 Alsea 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>P. O. Box 1060</u> <small>Mailing Address of District</small>	<u>Waldport</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97394</u> <small>ZIP code</small>	<u>July 15, 2024</u> <small>Date</small>
<u>Roxie Cuellar</u> <small>Contact Person</small>	<u>Budget Officer / Port Manager</u> <small>Title</small>	<u>541-563-3872</u> <small>Daytime Telephone</small>	<u>rcuellar@portofalsea.com</u> <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) . . . . .	0.0333	
2.	Local option operating tax . . . . .		
3.	Local option capital project tax . . . . .		<b>Excluded from Measure 5 Limits Dollar Amount of Bond Levy</b>
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 . . . . .	158,069	
5c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) . . . . .		158,069

**PART II: RATE LIMIT CERTIFICATION**

6.	Permanent rate limit in dollars and cents per \$1,000 . . . . .	0.0333
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
Capital Project	May 16, 2018	2018	2043	

**Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES\***

Description	ORS Authority**	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 ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.