

**Port of Columbia County
2021-2022 ADOPTED BUDGET**



**PORT OF COLUMBIA COUNTY
2021-2022 ADOPTED BUDGET
TABLE OF CONTENTS**

Budget Messages

Executive Director's Message.....	1
Finance Manager's Message.....	3

Budget Summary

Summary of Resources and Requirements.....	11
Resources Detail.....	12

Department Detail

Executive.....	13
Business Development & Planning.....	14
Finance/Administration.....	15
Facility & Property Management.....	16
Terminal Services.....	17
Non-Departmental.....	18
All Department.....	19

Appendix

Capital Projects.....	20
Debt Service.....	21
Organization Chart.....	22
Port of Columbia County Commissioners/Budget Committee.....	23
Form LB-1.....	24
Form LB-50.....	25
Resolution No. 2021-20.....	26
Resolution No. 2021-21.....	27

EXECUTIVE DIRECTOR'S MESSAGE

The following budget for the Port of Columbia County is presented for consideration and approval by the selected committee. This Fiscal Year (FY) 2021-22 Adopted Budget reflects our strong commitment to fiscal responsibility and accountability while making significant investments in support of our strategic priorities. The Port continues to see increased level of domestic and international interest from industries over the past year and strongly believes that this level of attention will only increase in the coming year. As a result, this document will highlight funding for the operational and capital activities of the Port over this same fiscal period.

The Port has continued a steady improvement, building on its strong financial position from last year as we enter FY 2021-22. The beginning balance is forecast to be \$5.7 million which is an increase of \$485 thousand from this time last year. The Adopted Budget includes increased growth in tenant revenues and ongoing grant opportunities, allowing the Port to make investments in infrastructure improvements, while simultaneously increasing our reserves for contingencies.

The Adopted Budget includes investment in capital of \$5.5 million, including projects at selected Port sites. A list of all potential projects by site is included in the budget summary that follows. Significant projects templated for this year is a 50,000 sq. ft. building at McNulty Industrial Park for Composites Universal Group (CUG) as well as a 31,000 sq. ft. building for Project "Flintstone" also planned at McNulty.

The Port completed the new 31,500 sq. ft. building at the Airport. Unfortunately, due to significant financial turmoil caused by the COVID-19 pandemic, Titan Aviation was unable to relocate to this new facility. The Port is currently marketing the new building and anticipate that it will be occupied during the coming year. The addition of these new buildings and infrastructure improvements, as noted above, will assist in attracting new business development both within and outside of the airport footprint, expanding opportunities for the Port and local efforts in continued support of the Oregon Manufacturing Innovation Center (OMIC).

As of this writing the Port has submitted its response to the last remaining question of "compatibility" to the County for review and action on the question of re-zoning Port Westward acreage. We anticipate that the County Commissioners will debate and vote on this final question within the coming months. The Port staff does anticipate an appeal by opponents that will follow the same formula as the previous year.



In FY18-19 the Port approved a lease option for NEXT Renewables with the intent to build a facility to produce renewable diesel. This 100% drop in the tank commodity will reduce

greenhouse gasses anywhere from 60%-85%. The primary feedstock to produce this fuel is reusable products such as cooking oils and animal tallows. Once in operation, this \$1.6B facility will generate upwards of 200 jobs and an additional \$7-\$10 million a year revenue for the Port. The Port recently approved the survey site selection for the project which triggered the future lease payments of \$108K a month starting in September 2021. In addition, NEXT has submitted its permits to the State and anticipates beginning the public comment period during the next several months.

Thank you to the dedicated volunteers that comprise our two Advisory Committees for the Marina and the Airpark, and the community members that assist us each year with our Budget.

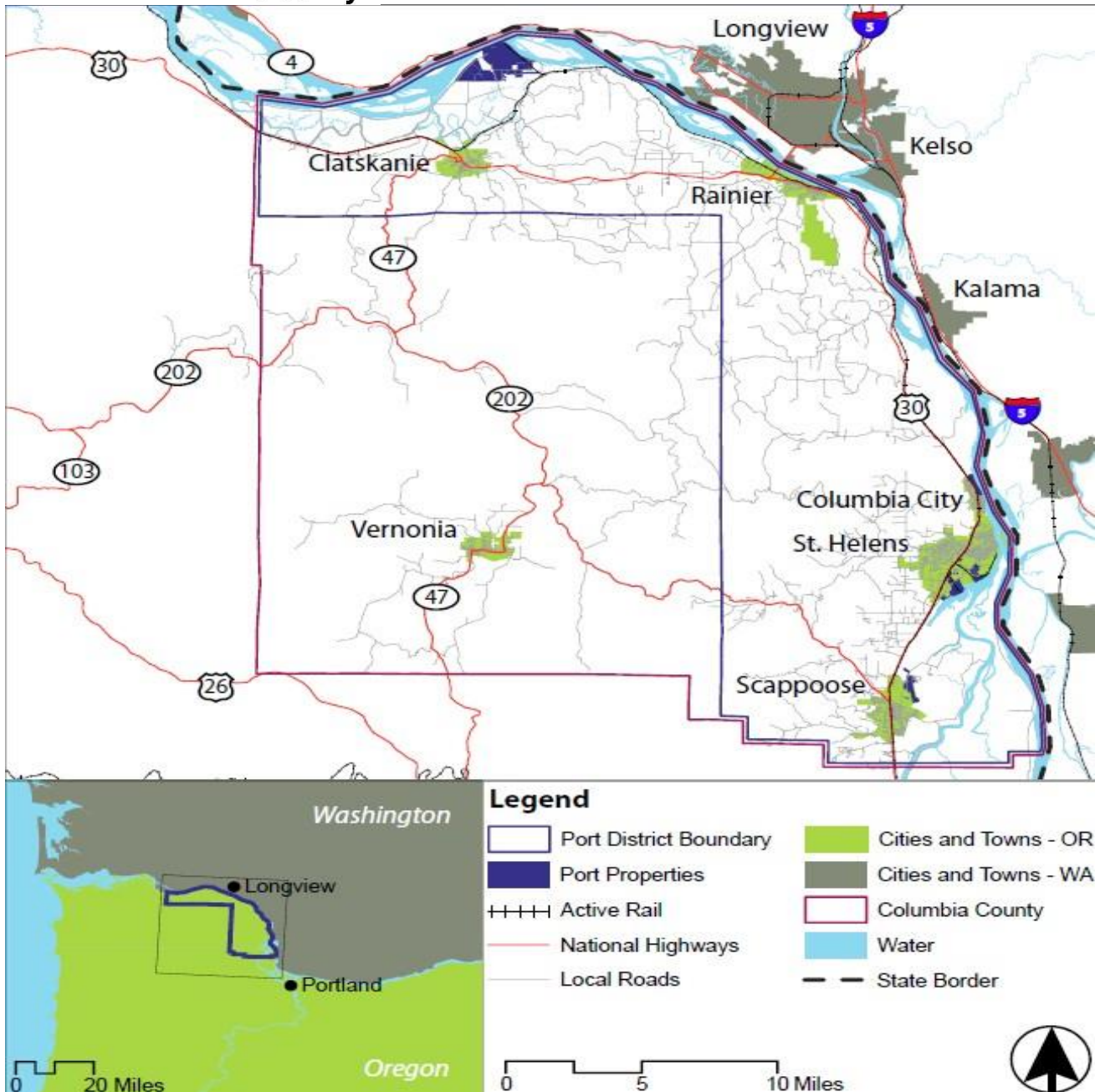
Finally, I want to thank the Port staff for their dedication and hard work during a very stressful and unpredictable year caused by the global pandemic. I am truly humbled by their commitment and professionalism. Their efforts are the direct reason we can maintain a fiscally responsible budget. The Port will continue with our mission to economically grow, develop, be environmental stewards, continue community collaboration, and create jobs.



Douglas Hayes
Executive Director

EXECUTIVE FINANCE MANAGER'S MESSAGE

The Port of Columbia County offers a variety of sites and facilities. The Port's portfolio of about 2,400 acres of land is comprised of six industrial parks, an airport, a marine park/RV park and campground and two other property sites.



BUDGET OVERVIEW

Port of Columbia County-FY 2021-22 Adopted Budget

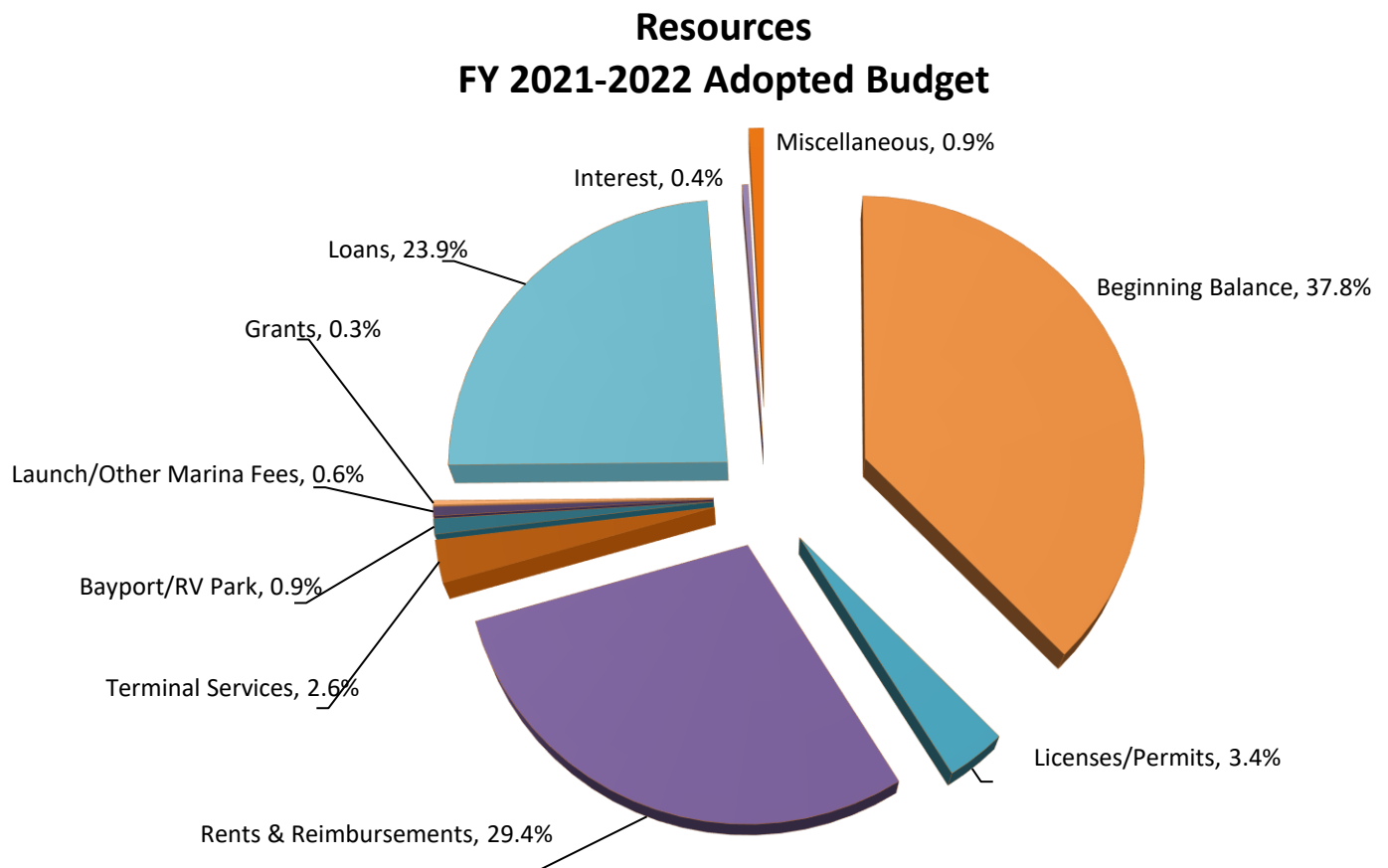
The Adopted Budget for Fiscal Year (FY) 2021-22 totals \$15.1 million which is a decrease of \$1.4 million from the FY 2020-21 Adopted Budget. The decrease is attributed to smaller projected tenant revenues and capital outlay.

Major Assumptions

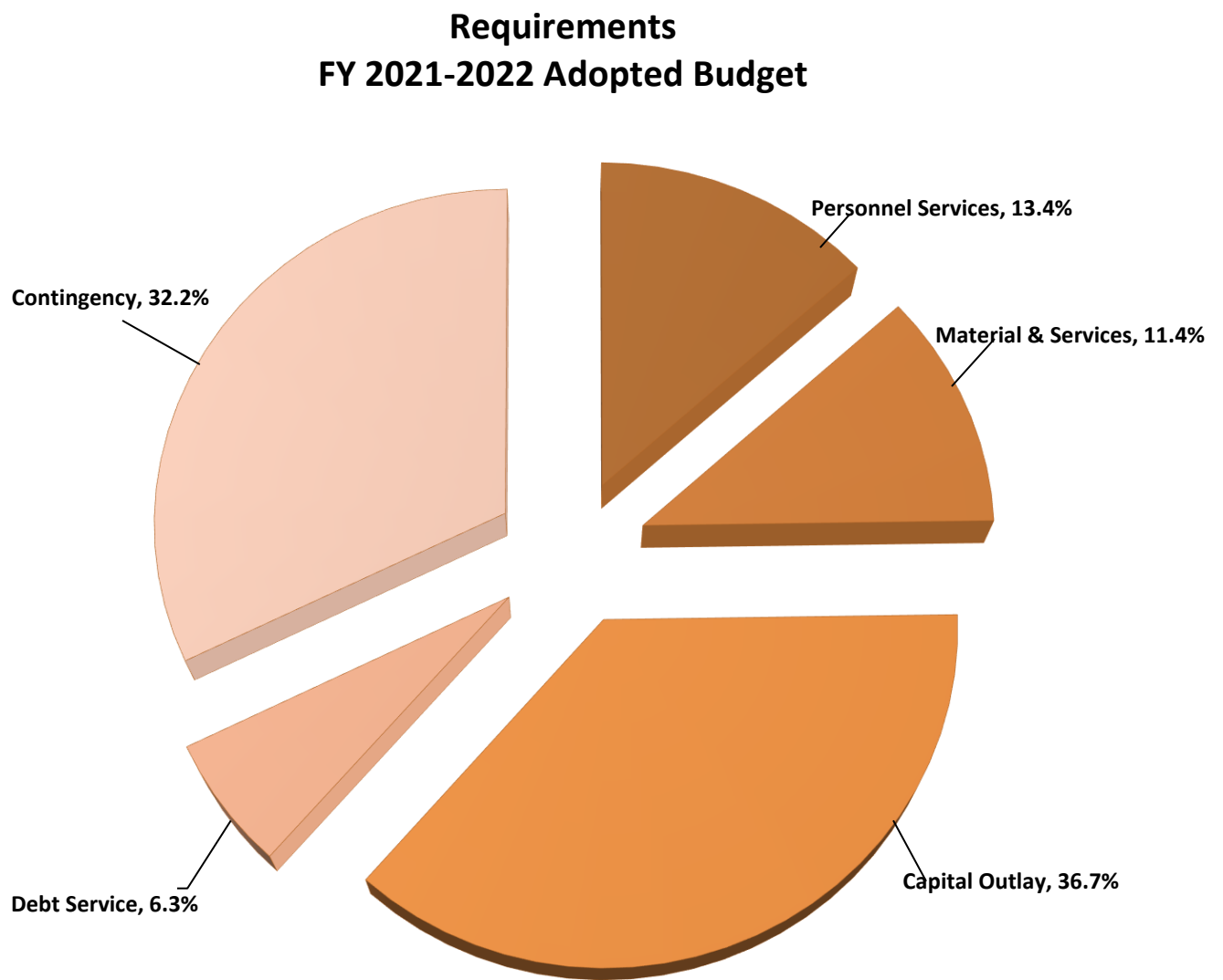
Overall, most property leases provide for annual increases tied to the Western Region Consumer Price Index (CPI). Where applicable, the CPI increase assumed for the 2021-22 fiscal year is 1.5% compared to 3.1% last year. The Marina moorage and Airport hangar rate increases are projected to be 4.3%, calculated on a two-year cycle.

Most existing building and property leases are assumed to continue. The revenue forecast does include additional new tenants beyond those with executed agreements as of April 2021. We are expecting few vacancies if any during the fiscal year, despite the ongoing COVID-19 effects. Columbia Pacific Bio-Refinery (CPBR) has entered into a 5-year agreement to transload Renewable Diesel at about the same volume that the ethanol was transloading, approximately 1-2 vessels per month.

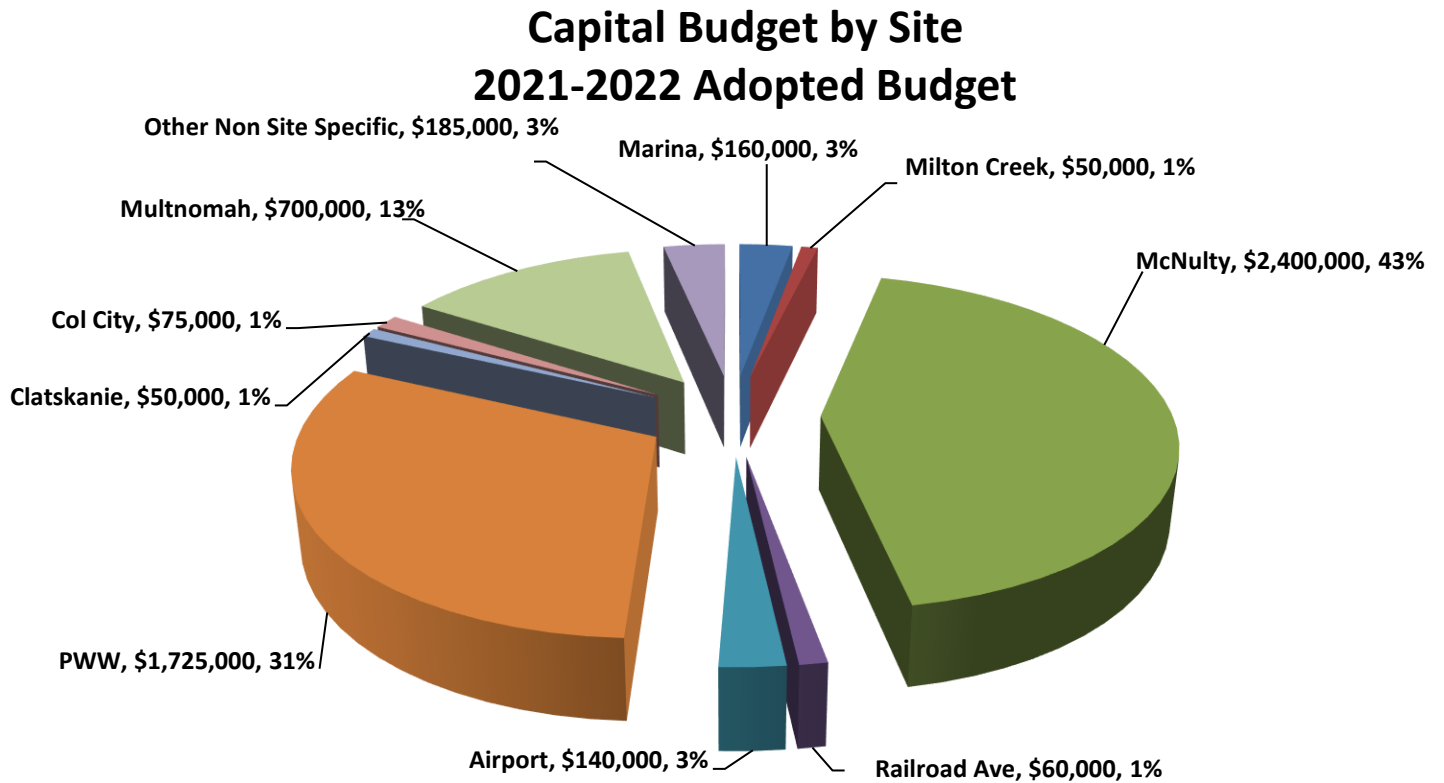
The overall Resources are illustrated in the graph below:



The overall requirements are illustrated in the graph below:

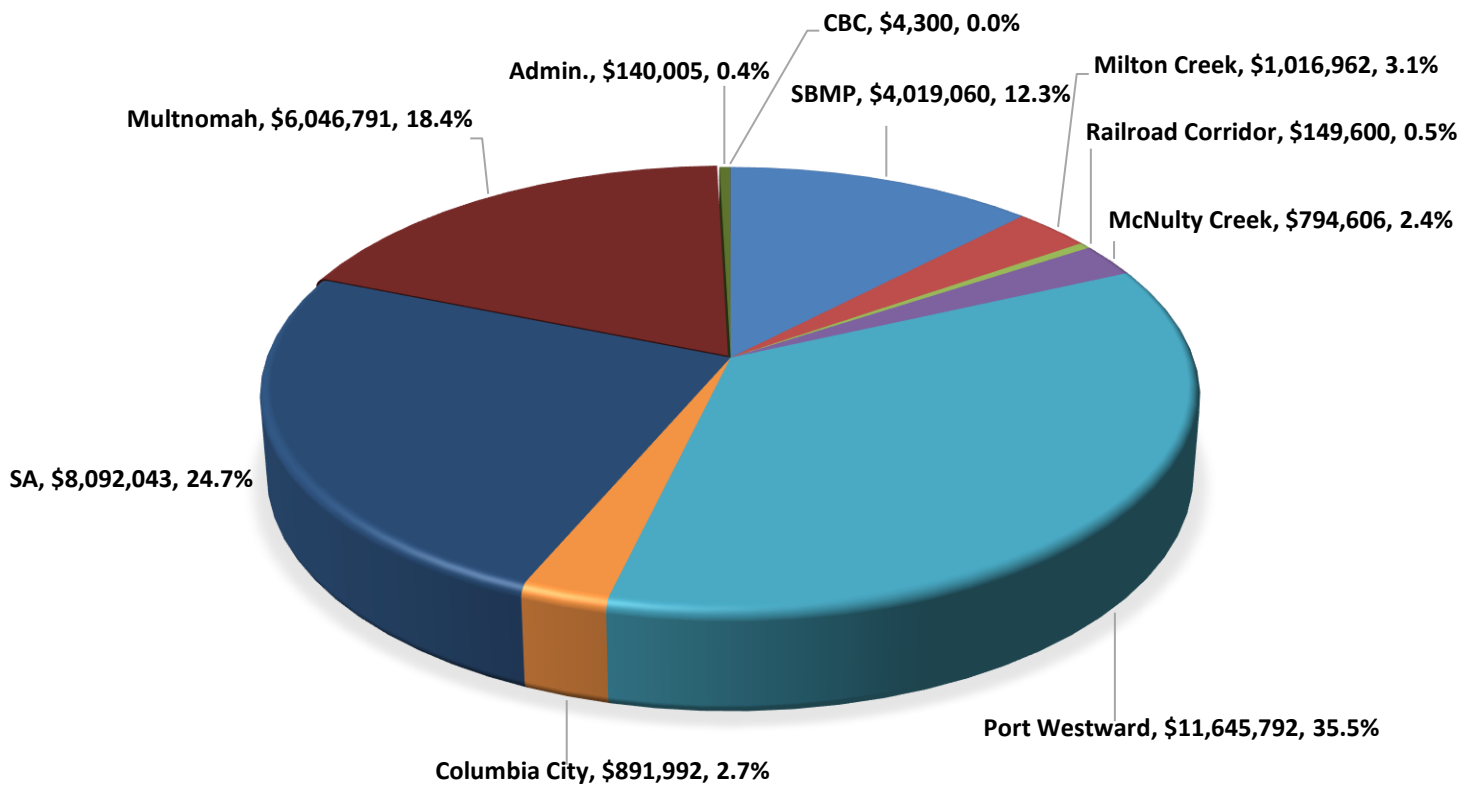


The adopted 2021-22 budget is for \$5.5 million in capital projects. The Port in 2016-2017 revised its fixed asset thresholds, so some projects that would have been capitalized will be included in repairs and maintenance. The chart below shows the adopted capital improvements by site.



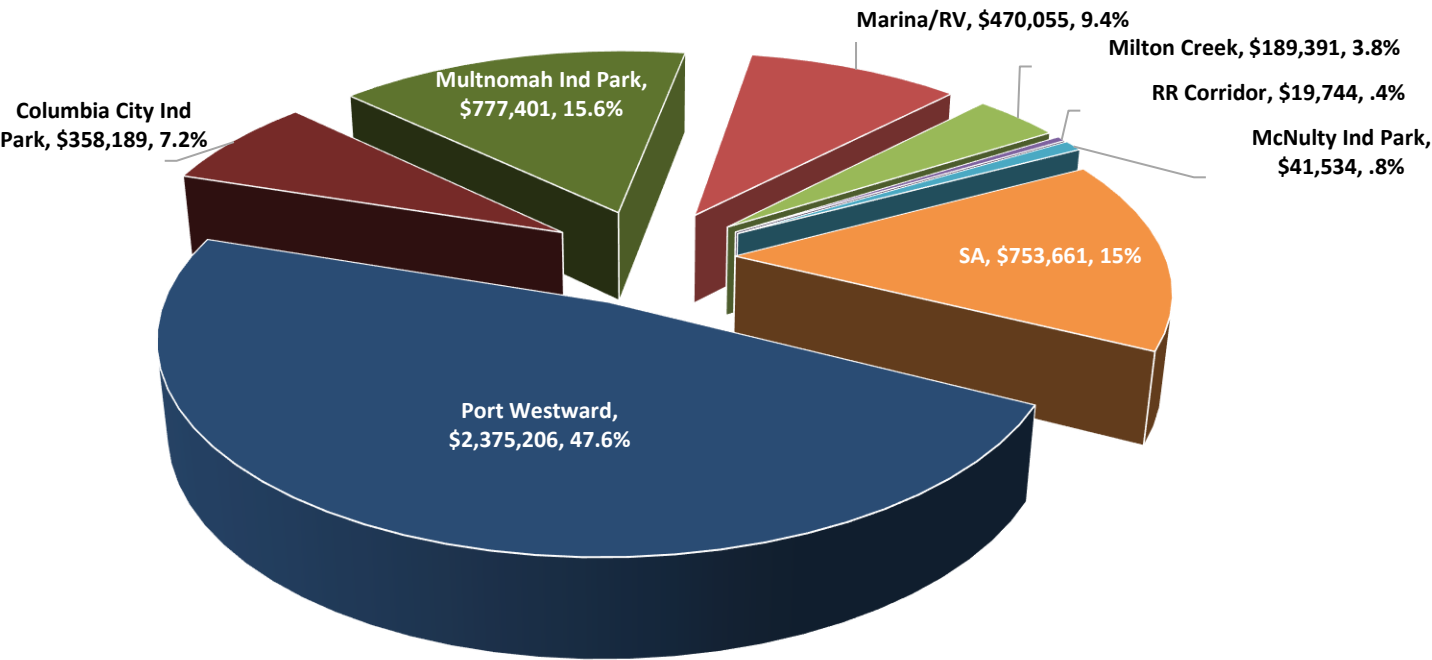
Over the past nine fiscal years, the Port has spent over \$32.8 million throughout the district. The chart shows the level of spending by facility for FY 2011-2020.

CAPITAL ASSETS ADDITIONS BY SITE (FY11-20)



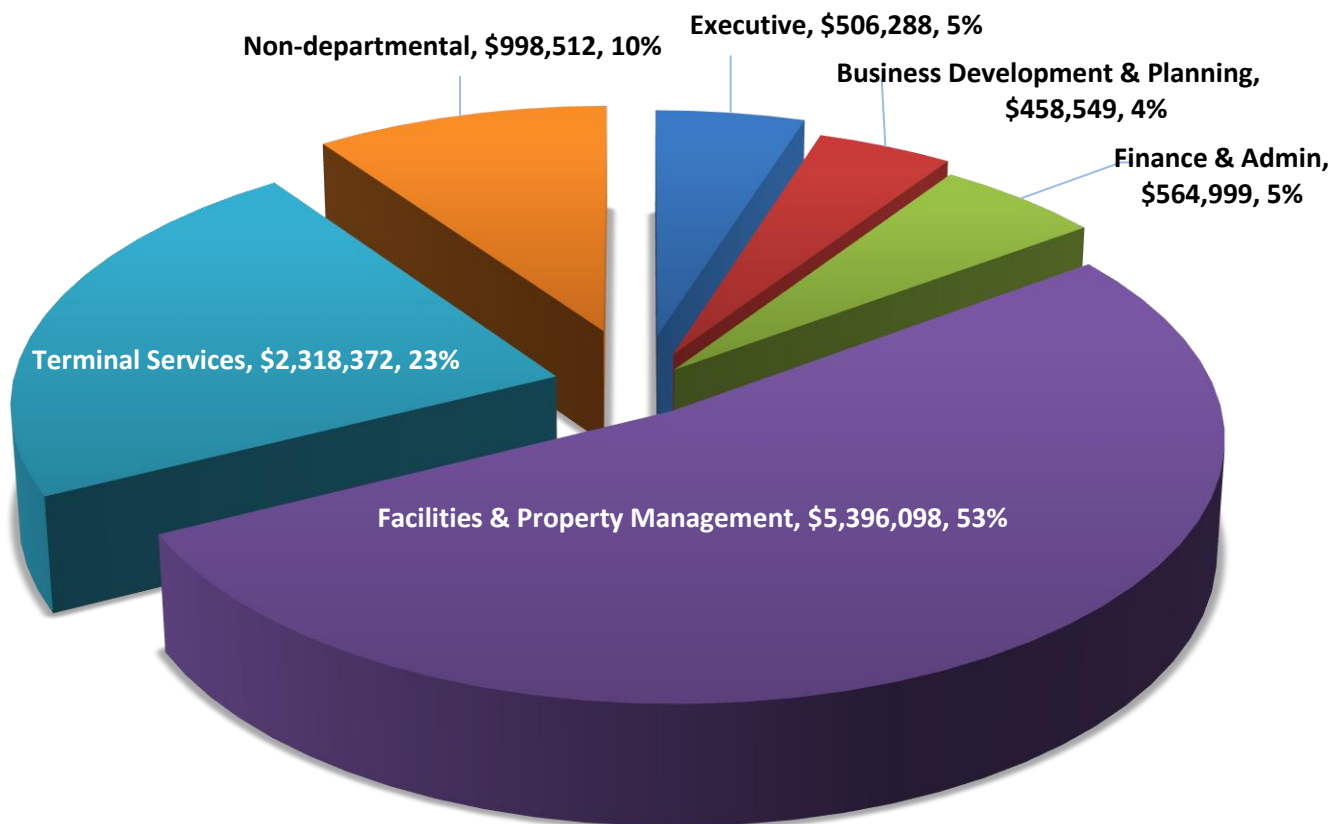
There are 45 commercial/industrial tenants spread throughout the Port’s facilities and over 100 individual tenants each at the airport and marina. Combined budgeted revenues for all tenant leases, permits and licenses are more than \$4.3 million. The following chart shows adopted revenue by site for FY 2021-22.

Revenue by Site
2021 – 2022 Adopted Budget



Beginning in FY 2016-2017, expenditures are allocated by object classification in each program including Personnel Services, Materials and Services and Capital Outlay. The only exception is for Debt Service and Operating Contingency and each will be reported in Non-departmental. The graph below looks at total adopted expenditures by program.

FY 2021-2022 BUDGET EXPENDITURES BY PROGRAM



The adopted budget estimates operating costs to be held to 4%, which is the same from the adopted FY 2020-2021 budget. Staffing full-time equivalents has increased to 17.5. This is comprised of 17 staff and .5 administrative assistant staff. The adopted budget does include adding an additional maintenance staff for anticipated retirement. The adopted budget includes a CPI wage increase of 1.6%; health care coverage increases of 2% and PERS estimates remain at 13.5%.

In closing the Port of Columbia County continues to be in a good financial position. This is in part from the prudent leadership from the Board of Directors and the Executive Director. This budget document illustrates the expected financial performance of the Port of Columbia County for the coming fiscal year if assumptions materialized as stated.

The Port maintains and continuously seeks to improve a system of financial controls and processes which are in place to ensure the public of informed decision-making fiscal accountability and transparency.

A handwritten signature in blue ink, appearing to read "Bob Gadotti", with a stylized flourish at the end.

Bob Gadotti, CGFM
Executive Finance Manager

Summary of Resources & Requirements

Resources by Category	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Revised FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22
Property Taxes	\$ 371,273	\$ 382,996	\$ 393,805	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and Permits	\$ 457,549	\$ 471,793	\$ 550,219	\$ 486,104	\$ 511,322	\$ 511,322	\$ 511,322
Rents and Reimbursements	\$ 3,256,480	\$ 3,217,969	\$ 3,745,359	\$ 3,533,000	\$ 4,434,464	\$ 4,434,464	\$ 4,434,464
Terminal Services	\$ 521,027	\$ 487,898	\$ 562,234	\$ 527,160	\$ 386,257	\$ 386,257	\$ 386,257
Bayport RV Park	\$ 102,128	\$ 108,618	\$ 99,034	\$ 100,001	\$ 141,397	\$ 141,397	\$ 141,397
Launch Fees/Other Marina Fees	\$ 81,666	\$ 91,249	\$ 86,695	\$ 74,380	\$ 84,896	\$ 84,896	\$ 84,896
Grants	\$ 316,264	\$ 3,731,627	\$ 253,719	\$ 23,800	\$ 41,164	\$ 41,164	\$ 41,164
Loan Proceeds	\$ 350,000	\$ 0	\$ 1,420,000	\$ 5,430,000	\$ 3,610,309	\$ 3,610,309	\$ 3,610,309
Interest Earnings	\$ 9,662	\$ 6,691	\$ 2,698	\$ 116,046	\$ 55,176	\$ 55,176	\$ 55,176
Tenant Capital Reimbursement	\$ 462,373	\$ 0	\$ 0	\$ 170,000	\$ 100,018	\$ 100,018	\$ 100,018
Miscellaneous	\$ 670,058	\$ 630,770	\$ 1,218,583	\$ 38,601	\$ 32,329	\$ 32,329	\$ 32,329
Subtotal	\$ 6,598,480	\$ 9,129,611	\$ 8,332,346	\$ 10,499,092	\$ 9,397,332	\$ 9,397,332	\$ 9,397,332
Beginning Fund Balance	\$ 5,740,652	\$ 6,170,632	\$ 5,217,845	\$ 6,081,977	\$ 5,699,693	\$ 5,699,693	\$ 5,699,693
Fund Total	\$ 12,339,132	\$ 15,300,243	\$ 13,550,191	\$ 16,581,069	\$ 15,097,026	\$ 15,097,026	\$ 15,097,026

Expenditures by Category	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Revised FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22
Personnel Services	\$ 1,425,647	\$ 1,585,181	\$ 1,607,873	\$ 1,914,403	\$ 2,018,130	\$ 2,018,130	\$ 2,018,130
Materials and Services	\$ 1,857,971	\$ 1,514,187	\$ 1,569,776	\$ 1,849,429	\$ 1,724,285	\$ 1,724,285	\$ 1,724,285
Capital Outlay	\$ 1,673,787	\$ 6,635,528	\$ 2,849,528	\$ 8,935,000	\$ 5,545,000	\$ 5,545,000	\$ 5,545,000
Transfers	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Debt Service	\$ 1,211,095	\$ 347,502	\$ 1,139,830	\$ 818,456	\$ 955,402	\$ 955,402	\$ 955,402
Subtotal	\$ 6,168,500	\$ 10,082,398	\$ 7,167,007	\$ 13,517,288	\$ 10,242,817	\$ 10,242,817	\$ 10,242,817
Contingency	\$ 0	\$ 0	\$ 0	\$ 3,063,781	\$ 4,854,208	\$ 4,854,208	\$ 4,854,208
Ending Fund Balance	\$ 6,170,632	\$ 5,217,845	\$ 6,383,184	\$ 0	\$ 0	\$ 0	\$ 0
Fund Total	\$ 12,339,132	\$ 15,300,243	\$ 13,550,191	\$ 16,581,069	\$ 15,097,026	\$ 15,097,026	\$ 15,097,026

Resources Detail

Resources by Category	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Revised FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22
Property Taxes							
Current Year's Taxes	\$ 360,411	\$ 365,984	\$ 383,512	\$ 0	\$ 0	\$ 0	\$ 0
Prior Year's Taxes	\$ 10,862	\$ 17,012	\$ 10,294	\$ 0	\$ 0	\$ 0	\$ 0
Total Property Taxes	\$ 371,273	\$ 382,995.94	\$ 393,806	\$ 0	\$ 0	\$ 0	\$ 0
Licenses							
Hangar Rentals	\$ 301,514	\$ 297,806	\$ 318,460	\$ 300,594	\$ 303,844	\$ 303,844	\$ 303,844
Slip Rentals	\$ 174,656	\$ 173,987	\$ 191,451	\$ 185,510	\$ 207,478	\$ 207,478	\$ 207,478
Total Licenses	\$ 476,170	\$ 471,793	\$ 509,911	\$ 486,104	\$ 511,322	\$ 511,322	\$ 511,322
Rents and Reimbursements							
Leases and Permits - Industrial/Commerical							
Industrial Parks:							
Columbia City	\$ 269,716	\$ 261,800	\$ 398,817	\$ 368,350	\$ 358,189	\$ 358,189	\$ 358,189
McNulty Creek	\$ 38,628	\$ 41,028	\$ 46,042	\$ 41,947	\$ 41,534	\$ 41,534	\$ 41,534
Milton Creek	\$ 191,703	\$ 162,012	\$ 199,985	\$ 206,795	\$ 189,391	\$ 189,391	\$ 189,391
Multnomah	\$ 614,724	\$ 657,968	\$ 728,871	\$ 752,681	\$ 777,401	\$ 777,401	\$ 777,401
Port Westward	\$ 988,627	\$ 915,135	\$ 987,816	\$ 882,101	\$ 1,988,949	\$ 1,988,949	\$ 1,988,949
Railroad Corridor	\$ 26,928	\$ 27,808	\$ 29,485	\$ 29,372	\$ 19,744	\$ 19,744	\$ 19,744
Scappoose Bay Marine Park	\$ 32,692	\$ 34,987	\$ 34,678	\$ 35,649	\$ 36,283	\$ 36,283	\$ 36,283
Scappoose Industrial Airport	\$ 414,686	\$ 443,812	\$ 451,318	\$ 642,335	\$ 449,817	\$ 449,817	\$ 449,817
Sub Total Leases/Permits - Industrial /Commerical	\$ 2,577,704	\$ 2,544,550	\$ 2,877,012	\$ 2,959,230	\$ 3,861,307	\$ 3,861,307	\$ 3,861,307
Reimbursements							
Property Taxes	\$ 94,579	\$ 95,578	\$ 107,033	\$ 111,036	\$ 104,959	\$ 104,959	\$ 104,959
Miscellaneous	\$ 25,032	\$ 19,299	\$ 27,515	\$ 13,116	\$ 8,275	\$ 8,275	\$ 8,275
Property Insurance	\$ 69,743	\$ 83,826	\$ 59,829	\$ 90,838	\$ 104,629	\$ 104,629	\$ 104,629
Water and Sewage	\$ 37,066	\$ 63,931	\$ 52,814	\$ 55,784	\$ 42,634	\$ 42,634	\$ 42,634
O&M	\$ 433,734	\$ 416,190	\$ 466,545	\$ 372,997	\$ 312,659	\$ 312,659	\$ 312,659
Tenant Capital Improvement	\$ 462,373	\$ 477,845	\$ 541,438	\$ 100,000	\$ 100,018	\$ 100,018	\$ 100,018
Subtotal Reimbursements	\$ 1,122,527	\$ 1,156,668	\$ 1,255,173	\$ 743,771	\$ 673,174	\$ 673,174	\$ 673,174
Total Rents and Reimbursements	\$ 3,700,231	\$ 3,701,217	\$ 4,132,185	\$ 3,703,001	\$ 4,534,482	\$ 4,534,482	\$ 4,534,482
Terminal Services							
Dockage	\$ 243,538	\$ 230,361	\$ 262,234	\$ 226,160	\$ 85,723	\$ 85,723	\$ 85,723
Wharfage	\$ 277,489	\$ 257,537	\$ 300,000	\$ 301,000	\$ 300,534	\$ 300,534	\$ 300,534
Total Terminal Services	\$ 521,027	\$ 487,898	\$ 562,234	\$ 527,160	\$ 386,257	\$ 386,257	\$ 386,257
Marina/RV Park							
Campground Sites/Coin Showers	\$ 102,128	\$ 108,618	\$ 99,479	\$ 100,001	\$ 141,397	\$ 141,397	\$ 141,397
Launch Permit	\$ 51,542	\$ 45,086	\$ 51,347	\$ 48,740	\$ 47,330	\$ 47,330	\$ 47,330
Parking	\$ 23,874	\$ 26,622	\$ 31,188	\$ 21,905	\$ 34,171	\$ 34,171	\$ 34,171
Other	\$ 6,250	\$ 19,541	\$ 3,715	\$ 3,735	\$ 3,395	\$ 3,395	\$ 3,395
Total Marina/ RV Park	\$ 183,794	\$ 199,867	\$ 185,729	\$ 174,381	\$ 226,294	\$ 226,294	\$ 226,294
Grants							
Federal Grants	\$ 212,489	\$ 3,705,711	\$ 0	\$ 13,800	\$ 30,000	\$ 30,000	\$ 30,000
State Grants	\$ 3,775	\$ 25,916	\$ 253,719	\$ 10,000	\$ 11,164	\$ 11,164	\$ 11,164
Total Grants	\$ 216,264	\$ 3,731,627	\$ 253,719	\$ 23,800	\$ 41,164	\$ 41,164	\$ 41,164
Total Loan Proceeds	\$ 450,000	\$ 0	\$ 1,420,000	\$ 5,430,000	\$ 3,610,309	\$ 3,610,309	\$ 3,610,309
Insurance Reimbursement	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Interest Earnings	\$ 111,209	\$ 114,770	\$ 231,181	\$ 116,045	\$ 55,176	\$ 55,176	\$ 55,176
Miscellaneous							
Late Fees	\$ 15,885	\$ 15,021	\$ 10,010	\$ 13,023	\$ 6,038	\$ 6,038	\$ 6,038
Promissory Note Interest	\$ 9,663	\$ 6,691	\$ 2,697	\$ 2,653	\$ 1,202	\$ 1,202	\$ 1,202
Miscellaneous Income	\$ 542,965	\$ 17,731	\$ 630,874	\$ 22,925	\$ 25,090	\$ 25,090	\$ 25,090
Total Miscellaneous	\$ 568,513	\$ 39,443	\$ 643,581	\$ 38,601	\$ 32,329	\$ 32,329	\$ 32,329
Subtotal	\$ 6,598,480	\$ 9,129,611	\$ 8,332,346	\$ 10,499,092	\$ 9,397,332	\$ 9,397,332	\$ 9,397,332
Beginning Fund Balance	\$ 5,740,652	\$ 6,170,632	\$ 5,217,845	\$ 6,081,977	\$ 5,699,693	\$ 5,699,693	\$ 5,699,693
Total All Resources	\$ 12,339,132	\$ 15,300,243	\$ 13,550,191	\$ 16,581,069	\$ 15,097,026	\$ 15,097,026	\$ 15,097,026

Port of Columbia County-FY 2021-22 Adopted Budget

Department Requirements Detail
Executive

Expenditures by Category	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-2020	Revised FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22
Personnel Services							
Full-Time Equivalent	2.0	2.0	2.0	1.0	1.0	1.0	1.0
Salaries and Wages	\$ 182,338	\$ 190,778	\$ 175,989	\$ 156,555	\$ 160,794	\$ 160,794	\$ 160,794
Payroll Taxes	\$ 14,554	\$ 12,329	\$ 16,364	\$ 20,938	\$ 17,597	\$ 17,597	\$ 17,597
Employee Benefits	\$ 21,232	\$ 30,109	\$ 29,659	\$ 37,027	\$ 29,510	\$ 29,510	\$ 29,510
Total Personnel Services	\$ 218,124	\$ 233,217	\$ 222,011	\$ 214,520	\$ 207,901	\$ 207,901	\$ 207,901
Materials and Services							
Professional and Contract Services	\$ 40,403	\$ 45,230	\$ 55,081	\$ 54,080	\$ 52,000	\$ 52,000	\$ 52,000
IPP Project Reimbursement	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Legal Services	\$ 205,930	\$ 195,215	\$ 235,382	\$ 177,037	\$ 182,433	\$ 182,433	\$ 182,433
Audit Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Advertising/Marketing/Promotions	\$ 2,794	\$ 1,187	\$ 850	\$ 1,114	\$ 1,114	\$ 1,114	\$ 1,114
Property Taxes/Waterway Leases	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Insurance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Utilities	\$ 2,595	\$ 1,754	\$ 2,846	\$ 2,500	\$ 2,538	\$ 2,538	\$ 2,538
Operating Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Office Supplies	\$ 15,294	\$ 9,082	\$ 9,000	\$ 9,734	\$ 5,000	\$ 5,000	\$ 5,000
Postage	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Maintenance & Repairs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Minor Equipment Purchase	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Vehicle Maintenance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subscriptions	\$ 1,282	\$ 2,382	\$ 448	\$ 2,594	\$ 2,400	\$ 2,400	\$ 2,400
Registration, Dues & Fees	\$ 27,953	\$ 43,630	\$ 44,843	\$ 34,919	\$ 44,445	\$ 44,445	\$ 44,445
Travel & Training Expenses	\$ 26,556	\$ 26,075	\$ 26,217	\$ 20,431	\$ 8,457	\$ 8,457	\$ 8,457
Permits & Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Materials and Services	\$ 322,807	\$ 324,553	\$ 374,667	\$ 302,409	\$ 298,387	\$ 298,387	\$ 298,387
Capital Outlay							
Land	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Buildings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Improvements	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Machinery and Equipment	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Vehicles	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Infrastructure	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Debt Service							
Principal	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Contingency	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Budget	\$ 540,931	\$ 557,770	\$ 596,678	\$ 516,929	\$ 506,288	\$ 506,288	\$ 506,288

Department Requirements Detail
Business Development & Planning

Expenditures by Category	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Revised FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22
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Personnel Services

Full-Time Equivalent	2.5	2.5	3.0	3.0	3.0	3.0	3.0
Salaries and Wages	\$ 178,235	\$ 174,052	150,261.64	222,017	\$ 210,704	\$ 210,704	\$ 210,704
Payroll Taxes	\$ 14,167	\$ 13,251	\$ 12,169	\$ 18,205	\$ 16,488	\$ 16,488	\$ 16,488
Employee Benefits	\$ 50,442	\$ 45,664	35,085.00	74,471	\$ 72,523	\$ 72,523	\$ 72,523
Total Personnel Services	\$ 242,844	\$ 232,968	\$ 197,516	\$ 314,693	\$ 299,715	\$ 299,715	\$ 299,715

Materials and Services

Professional Services	\$ 41,271	\$ 44,495	\$ 64,895	\$ 102,538	\$ 65,400	\$ 65,400	\$ 65,400
IPP Project Reimbursement	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Legal Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Audit Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Advertising/Marketing/Promotions	\$ 17,313	\$ 52,845	\$ 50,586	\$ 94,027	\$ 84,000	\$ 84,000	\$ 84,000
Property Taxes/Waterway Leases	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Insurance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Utilities	\$ 148	\$ 2,802	\$ 1,285	\$ 805	\$ 1,500	\$ 1,500	\$ 1,500
Operating Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Office Supplies	\$ 562	\$ 515	\$ 746	\$ 1,006	\$ 1,000	\$ 1,000	\$ 1,000
Postage	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Maintenance & Repairs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Minor Equipment Purchase	\$ 4,005	\$ 600	\$ 599	\$ 0	\$ 0	\$ 0	\$ 0
Vehicle Maintenance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subscriptions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Registration, Dues & Fees	\$ 2,531	\$ 2,331	\$ 3,336	\$ 3,336	\$ 2,501	\$ 2,501	\$ 2,501
Travel & Training Expenses	\$ 1,654	\$ 1,761	\$ 4,381	\$ 7,313	\$ 4,432	\$ 4,432	\$ 4,432
Permits & Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Materials and Services	\$ 67,484	\$ 105,349	\$ 125,828	\$ 209,024	\$ 158,833	\$ 158,833	\$ 158,833

Capital Outlay

Land	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Buildings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Improvements	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Machinery and Equipment	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Vehicles	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Infrastructure	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Debt Service

Principal	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Total Debt Service \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0

Total Contingency \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0

Total Ending Fund Balance \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0

Total Budget **\$ 310,328 \$ 338,317 \$ 323,344 \$ 523,717 \$ 458,549 \$ 458,549 \$ 458,549**

Department Requirements Detail
Finance / Administration

Expenditures by Category	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Revised FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22
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Personnel Services

Full-Time Equivalent	2.0	2.5	3.5	4.5	4.5	4.5	4.5
Salaries and Wages	\$ 160,834	\$ 173,903	\$ 191,094	\$ 312,320	\$ 319,759	\$ 319,759	\$ 319,759
Payroll Taxes	\$ 12,998	\$ 13,460	\$ 15,757	\$ 36,531	\$ 37,397	\$ 37,397	\$ 37,397
Employee Benefits	\$ 53,634	\$ 64,828	\$ 70,867	\$ 99,331	\$ 100,222	\$ 100,222	\$ 100,222

Total Personnel Services **\$ 227,466 \$ 252,191 \$ 277,718 \$ 448,182 \$ 457,379 \$ 457,379 \$ 457,379**

Materials and Services

Professional Services	\$ 13,058	\$ 37,681	\$ 22,139	\$ 35,619	\$ 38,400	\$ 38,400	\$ 38,400
IPP Project Reimbursement	\$ 40,614	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Legal Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Audit Services	\$ 25,200	\$ 22,600	\$ 24,265	\$ 25,265	\$ 23,500	\$ 23,500	\$ 23,500
Advertising/Marketing/Promotions	\$ 830	\$ 1,447	\$ 703	\$ 800	\$ 700	\$ 700	\$ 700
Property Taxes/Waterway Leases	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Insurance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Utilities	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operating Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Office Supplies	\$ 4,404	\$ 5,220	\$ 3,882	\$ 5,999	\$ 8,500	\$ 8,500	\$ 8,500
Postage	\$ 0	\$ 4,011	\$ 5,343	\$ 5,513	\$ 6,000	\$ 6,000	\$ 6,000
Maintenance & Repairs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Minor Equipment Purchase	\$ 1,173	\$ 11,044	\$ 12,609	\$ 10,606	\$ 10,000	\$ 10,000	\$ 10,000
Vehicle Maintenance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subscriptions	\$ 0	\$ 0	\$ 0	\$ 350	\$ 360	\$ 360	\$ 360
Registration, Dues & Fees	\$ 2,402	\$ 992	\$ 805	\$ 1,525	\$ 2,025	\$ 2,025	\$ 2,025
Travel & Training Expenses	\$ 719	\$ 162	\$ 439	\$ 5,060	\$ 3,135	\$ 3,135	\$ 3,135
Permits & Fees	\$ 10,713	\$ 10,445	\$ 12,107	\$ 22,133	\$ 15,000	\$ 15,000	\$ 15,000
Miscellaneous	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Total Materials and Services **\$ 99,113 \$ 93,600 \$ 82,292 \$ 112,871 \$ 107,620 \$ 107,620 \$ 107,620**

Capital Outlay

Land	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Buildings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Improvements	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Machinery and Equipment	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Vehicles	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Infrastructure	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Total Capital Outlay **\$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0**

Debt Service

Principal	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Total Debt Service **\$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0**

Total Contingency **\$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0**

Total Ending Fund Balance **\$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0**

Total Budget **\$ 326,579 \$ 345,792 \$ 360,010 \$ 561,053 \$ 564,999 \$ 564,999 \$ 564,999**

Department Requirements Detail
Facility & Property Management

Expenditures by Category	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Revised FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22
Personnel Services							
Full-Time Equivalent	5.0	6.0	6.0	6.0	7.0	7.0	7.0
Salaries and Wages	\$ 334,800	\$ 368,601	\$ 438,414	\$ 439,007	\$ 496,427	\$ 496,427	\$ 496,427
Payroll Taxes	\$ 35,589	\$ 39,516	\$ 36,986	\$ 51,319	\$ 52,615	\$ 52,615	\$ 52,615
Employee Benefits	\$ 138,550	\$ 185,253	\$ 195,911	\$ 161,963	\$ 205,284	\$ 205,284	\$ 205,284
Total Personnel Services	\$ 508,939	\$ 593,370	\$ 671,311	\$ 652,289	\$ 754,326	\$ 754,326	\$ 754,326
Materials and Services							
Professional Services	\$ 144,773	\$ 100,204	\$ 159,701	\$ 99,451	\$ 142,243	\$ 142,243	\$ 142,243
IPP Project Reimbursement	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Legal Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Audit Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Advertising/Marketing/Promotions	\$ 868	\$ 420	\$ 234	\$ 480	\$ 534	\$ 534	\$ 534
Property Taxes/ Water Leases	\$ 126,366	\$ 105,491	\$ 126,574	\$ 138,269	\$ 134,522	\$ 134,522	\$ 134,522
Insurance	\$ 195,687	\$ 207,818	\$ 237,279	\$ 237,279	\$ 242,279	\$ 242,279	\$ 242,279
Utilities	\$ 165,470	\$ 174,984	\$ 171,617	\$ 138,585	\$ 171,617	\$ 171,617	\$ 171,617
Operating Supplies	\$ 29,506	\$ 4	\$ 12,464	\$ 25,642	\$ 21,064	\$ 21,064	\$ 21,064
Office Supplies	\$ 3,039	\$ 3,050	\$ 3,259	\$ 3,123	\$ 3,037	\$ 3,037	\$ 3,037
Postage	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Maintenance & Repairs	\$ 190,093	\$ 50,521	\$ 80,921	\$ 110,646	\$ 97,230	\$ 97,230	\$ 97,230
Minor Equipment Purchase	\$ 3,997	\$ 10,215	\$ 8,600	\$ 10,000	\$ 12,000	\$ 12,000	\$ 12,000
Vehicle Maintenance	\$ 7,271	\$ 14,338	\$ 7,711	\$ 7,599	\$ 7,711	\$ 7,711	\$ 7,711
Subscriptions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 160	\$ 160	\$ 160
Registration, Dues & Fees	\$ 1,592	\$ 1,254	\$ 1,522	\$ 2,492	\$ 1,522	\$ 1,522	\$ 1,522
Travel & Training Expenses	\$ 2,894	\$ 2,461	\$ 2,506	\$ 7,409	\$ 7,506	\$ 7,506	\$ 7,506
Permits & Fees	\$ 31,078	\$ 40,573	\$ 30,348	\$ 27,615	\$ 30,348	\$ 30,348	\$ 30,348
Miscellaneous	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Materials and Services	\$ 902,634	\$ 711,333	\$ 842,736	\$ 808,589	\$ 871,772	\$ 871,772	\$ 871,772
Capital Outlay							
Land	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Buildings	\$ 745,167	\$ 1,565,324	\$ 2,325,606	\$ 7,450,000	\$ 3,050,000	\$ 3,050,000	\$ 3,050,000
Improvements	\$ 175,700	\$ 608,692	\$ 25,435	\$ 840,000	\$ 645,000	\$ 645,000	\$ 645,000
Machinery and Equipment	\$ 0	\$ 16,194	\$ 66,346	\$ 45,000	\$ 75,000	\$ 75,000	\$ 75,000
Vehicles	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Infrastructure	\$ 289,576	\$ 4,445,318	\$ 432,141	\$ 0	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 1,210,443	\$ 6,635,528	\$ 2,849,528	\$ 8,335,000	\$ 3,770,000	\$ 3,770,000	\$ 3,770,000
Debt Service							
Principal	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Contingency	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Budget	\$ 2,622,016	\$ 7,940,230	\$ 4,363,575	\$ 9,795,878	\$ 5,396,098	\$ 5,396,098	\$ 5,396,098

Department Requirements Detail
Terminal Services

Expenditures by Category	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Revised FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22
Personnel Services							
Full-Time Equivalent	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Salaries and Wages	\$ 141,805	\$ 142,022	\$ 154,326	\$ 163,577	\$ 175,065	\$ 175,065	\$ 175,065
Payroll Taxes	\$ 11,392	\$ 11,241	\$ 12,407	\$ 19,115	\$ 20,453	\$ 20,453	\$ 20,453
Employee Benefits	\$ 68,623	\$ 79,207	\$ 73,171	\$ 79,418	\$ 80,681	\$ 80,681	\$ 80,681
Total Personnel Services	\$ 221,820	\$ 232,469	\$ 239,904	\$ 262,109	\$ 276,199	\$ 276,199	\$ 276,199

Materials and Services

Professional Services	\$ 2,805	\$ 19,204	\$ 80	\$ 59,158	\$ 4,000	\$ 4,000	\$ 4,000
IPP Project Reimbursement	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Legal Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Audit Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Advertising/Marketing/Promotions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Property Taxes/Waterway Leases	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Insurance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Utilities	\$ 823	\$ 1,689	\$ 1,834	\$ 15,790	\$ 11,835	\$ 11,835	\$ 11,835
Operating Supplies	\$ 158	\$ 663	\$ 0	\$ 2,520	\$ 2,500	\$ 2,500	\$ 2,500
Office Supplies	\$ 716	\$ 0	\$ 1,621	\$ 1,501	\$ 1,602	\$ 1,602	\$ 1,602
Postage	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Maintenance & Repairs	\$ 188,758	\$ 87,314	\$ 88,601	\$ 265,504	\$ 213,602	\$ 213,602	\$ 213,602
Minor Equipment Purchase	\$ 0	\$ 0	\$ 279	\$ 0	\$ 0	\$ 0	\$ 0
Vehicle Maintenance	\$ 0	\$ 0	\$ 2,281	\$ 480	\$ 2,781	\$ 2,781	\$ 2,781
Subscriptions	\$ 0	\$ 0	\$ 0	\$ 160	\$ 200	\$ 200	\$ 200
Registration, Dues & Fees	\$ 3,894	\$ 5,358	\$ 2,794	\$ 2,724	\$ 2,794	\$ 2,794	\$ 2,794
Travel & Training Expenses	\$ 10,056	\$ 6,567	\$ 4,167	\$ 5,928	\$ 3,229	\$ 3,229	\$ 3,229
Permits & Fees	\$ 24,008	\$ 26,074	\$ 24,631	\$ 24,960	\$ 24,631	\$ 24,631	\$ 24,631
Miscellaneous	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Materials and Services	\$ 231,218	\$ 146,868	\$ 126,288	\$ 378,724	\$ 267,173	\$ 267,173	\$ 267,173

Capital Outlay

Land	\$ 0	\$ 0	\$ 457,415	\$ 0	\$ 850,000	\$ 850,000	\$ 850,000
Buildings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Improvements	\$ 0	\$ 0	\$ 0	\$ 540,000	\$ 925,000	\$ 925,000	\$ 925,000
Machinery and Equipment	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Vehicles	\$ 0	\$ 0	\$ 0	\$ 25,000	\$ 0	\$ 0	\$ 0
Infrastructure	\$ 0	\$ 0	\$ 0	\$ 35,000	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 457,415	\$ 600,000	\$ 1,775,000	\$ 1,775,000	\$ 1,775,000

Debt Service

Principal	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Contingency	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Budget	\$ 453,038	\$ 379,338	\$ 823,607	\$ 1,240,834	\$ 2,318,372	\$ 2,318,372	\$ 2,318,372

Department Requirements Detail
Non-Departmental

Expenditures by Category	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Revised FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22
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Personnel Services

Salaries and Wages	\$ 11,400	\$ 16,200	\$ 15,050	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Payroll Taxes	\$ 945	\$ 1,357	\$ 1,205	\$ 2,610	\$ 2,610	\$ 2,610	\$ 2,610
Employee Benefits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Personnel Services	\$ 12,345	\$ 17,557	\$ 16,255	\$ 22,610	\$ 22,610	\$ 22,610	\$ 22,610

Materials and Services

Professional Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Support/Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Legal Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Audit Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Advertising/Marketing/Promotions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Property Taxes/Waterway Leases	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Insurance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Utilities	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operating Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Office Supplies	\$ 0	\$ 8,714	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Postage	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Maintenance & Repairs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Minor Equipment Purchase	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Vehicle Maintenance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subscriptions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Registration, Dues & Fees	\$ 4,175	\$ 1,965	\$ 3,875	\$ 3,245	\$ 3,500	\$ 3,500	\$ 3,500
Travel & Training Expenses	\$ 9,171	\$ 11,428	\$ 5,091	\$ 25,566	\$ 8,000	\$ 8,000	\$ 8,000
Permits & Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Materials and Services	\$ 13,346	\$ 22,107	\$ 17,966	\$ 37,811	\$ 20,500	\$ 20,500	\$ 20,500

Capital Outlay

Land	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Buildings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Improvements	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Machinery and Equipment	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Vehicles	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Infrastructure	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Debt Service

Principal	\$ 640,946	\$ 202,293	\$ 197,123	\$ 465,719	\$ 504,283	\$ 504,283	\$ 504,283
Interest	\$ 570,149	\$ 145,209	\$ 150,379	\$ 352,737	\$ 451,119	\$ 451,119	\$ 451,119
Total Debt Service	\$1,211,095	\$ 347,502	\$ 347,502	\$ 818,456	\$ 955,402	\$ 955,402	\$ 955,402

Total Contingency
Total Ending Fund Balance
Total Budget

\$ 0	\$ 0	\$ 0	\$ 3,063,781	\$ 4,854,208	\$ 4,854,208	\$ 4,854,208
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
\$1,236,786	\$ 387,166	\$ 381,723	\$ 3,942,658	\$ 5,852,720	\$ 5,852,720	\$ 5,852,720

Department Requirements Detail
All Department

Expenditures by Category	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Revised FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22
Personnel Services							
Full-Time Equivalent	14.0	14.0	14.0	16.5	17.5	14.0	14.0
Salaries and Wages	\$ 1,009,412	\$ 1,048,714	\$ 1,108,292	\$ 1,313,475	\$ 1,382,748	\$ 1,382,748	\$ 1,382,748
Payroll Taxes	\$ 192,606	\$ 91,154	\$ 94,888	\$ 148,717	\$ 147,160	\$ 147,160	\$ 147,160
Employee Benefits	\$ 332,481	\$ 445,313	\$ 404,693	\$ 452,211	\$ 488,221	\$ 488,221	\$ 488,221
Total Personnel Services	\$ 1,431,538	\$ 1,585,181	\$ 1,607,873	\$ 1,914,403	\$ 2,018,130	\$ 2,018,130	\$ 2,018,130
Materials and Services							
Professional and Contract Services	\$ 242,310	\$ 246,813	\$ 301,896	\$ 350,846	\$ 302,043	\$ 302,043	\$ 302,043
IPP Project Reimbursement	\$ 40,614	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Legal Services	\$ 205,930	\$ 195,215	\$ 235,382	\$ 177,037	\$ 182,433	\$ 182,433	\$ 182,433
Audit Services	\$ 25,200	\$ 22,600	\$ 24,265	\$ 25,265	\$ 23,500	\$ 23,500	\$ 23,500
Advertising/Marketing/Promotions	\$ 21,805	\$ 55,898	\$ 52,373	\$ 96,421	\$ 86,348	\$ 86,348	\$ 86,348
Property Taxes/Waterway Leases	\$ 126,366	\$ 105,491	\$ 126,574	\$ 138,269	\$ 134,522	\$ 134,522	\$ 134,522
Insurance	\$ 195,687	\$ 207,818	\$ 237,279	\$ 237,279	\$ 242,279	\$ 242,279	\$ 242,279
Utilities	\$ 169,036	\$ 181,229	\$ 177,582	\$ 157,680	\$ 187,489	\$ 187,489	\$ 187,489
Operating Supplies	\$ 29,664	\$ 667	\$ 12,464	\$ 28,162	\$ 23,564	\$ 23,564	\$ 23,564
Office Supplies	\$ 24,015	\$ 26,582	\$ 27,508	\$ 30,363	\$ 28,139	\$ 28,139	\$ 28,139
Postage	\$ 0	\$ 4,011	\$ 5,343	\$ 5,513	\$ 6,000	\$ 6,000	\$ 6,000
Maintenance & Repairs	\$ 378,851	\$ 248,209	\$ 169,522	\$ 376,151	\$ 310,831	\$ 310,831	\$ 310,831
Minor Equipment Purchase	\$ 9,175	\$ 21,858	\$ 22,087	\$ 20,606	\$ 22,000	\$ 22,000	\$ 22,000
Vehicle Maintenance	\$ 7,271	\$ 14,338	\$ 9,992	\$ 8,079	\$ 10,493	\$ 10,493	\$ 10,493
Subscriptions	\$ 1,282	\$ 2,382	\$ 448	\$ 3,104	\$ 3,120	\$ 3,120	\$ 3,120
Registration, Dues & Fees	\$ 42,547	\$ 55,529	\$ 57,175	\$ 48,241	\$ 56,787	\$ 56,787	\$ 56,787
Travel & Training Expenses	\$ 51,050	\$ 48,454	\$ 42,801	\$ 71,707	\$ 34,759	\$ 34,759	\$ 34,759
Permits & Fees	\$ 65,799	\$ 77,091	\$ 67,086	\$ 74,708	\$ 69,980	\$ 69,980	\$ 69,980
Miscellaneous	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Materials and Services	\$ 1,636,602	\$ 1,514,187	\$ 1,569,776	\$ 1,849,429	\$ 1,724,285	\$ 1,724,285	\$ 1,724,285
Capital Outlay							
Land	\$ 0	\$ 0	\$ 0	\$ 0	\$ 850,000	\$ 850,000	\$ 850,000
Buildings	\$ 745,167	\$ 1,565,324	\$ 2,325,606	\$ 7,450,000	\$ 3,050,000	\$ 3,050,000	\$ 3,050,000
Improvements	\$ 175,700	\$ 608,692	\$ 25,435	\$ 1,380,000	\$ 1,570,000	\$ 1,570,000	\$ 1,570,000
Machinery and Equipment	\$ 0	\$ 16,194	\$ 66,346	\$ 45,000	\$ 75,000	\$ 75,000	\$ 75,000
Vehicles	\$ 0	\$ 0	\$ 0	\$ 25,000	\$ 0	\$ 0	\$ 0
Infrastructure	\$ 289,576	\$ 4,445,318	\$ 432,141	\$ 35,000	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 1,210,443	\$ 6,635,528	\$ 2,849,528	\$ 8,935,000	\$ 5,545,000	\$ 5,545,000	\$ 5,545,000
Debt Service							
Principal	\$ 640,946	\$ 202,293	\$ 598,552	\$ 465,719	\$ 504,283	\$ 504,283	\$ 504,283
Interest	\$ 570,149	\$ 145,209	\$ 541,278	\$ 352,737	\$ 451,119	\$ 451,119	\$ 451,119
Total Debt Service	\$ 1,211,095	\$ 347,502	\$ 1,139,830	\$ 818,456	\$ 955,402	\$ 955,402	\$ 955,402
Total Contingency	\$ 0	\$ 0	\$ 0	\$ 3,063,781	\$ 4,854,208	\$ 4,854,208	\$ 4,854,208
Total Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Budget	\$ 5,489,677	\$ 10,082,398	\$ 7,167,007	\$ 16,581,069	\$ 15,097,026	\$ 15,097,026	\$ 15,097,026

Capital Projects

Fiscal year 2021

Project	Resolution		Proposed	Notes
	Number	Amount	FY 2021-22	
<u>CBC</u>				
School renovation/Roof			50,000	2
			50,000	
<u>Columbia City</u>				
Rail Improvement/drainage improve.			75,000	2
			75,000	
<u>McNulty Creek</u>				
Campus Bldg 1 Construction			1,200,000	3
Campus Bldg 2 Construction			1,200,000	3
			2,400,000	
<u>Milton Creek</u>				
514 Milton Way Bldg/Design			50,000	2
			50,000	
<u>Multnomah</u>				
Site Paving			50,000	2
Shop Building			650,000	2
			700,000	
<u>Port Westward</u>				
Strategic Property Acquisition			850,000	2
Fire Supression System Study/upgrade			125,000	2
Dock improvements			750,000	2
			1,725,000	
<u>RR Ave</u>				
Fesibility Study Clean up			60,000	1
			60,000	
<u>SB Marine Park</u>				
Walkway, Sidewalk /Paddle Sport Staging Area			60,000	2
Dump Station			100,000	2
			160,000	
<u>SA</u>				
West Hanagar Repaint			110,000	2,3
Gate Replacement			30,000	2
			140,000	
<u>ADM</u>				
Stragetetic Business Plan update			30,000	1
Document Management System Phase II			30,000	2
Equipment Replacement Tractor/Brush Hog			35,000	2
IT Server/Security/Acctg software Upgrade			40,000	2
Rail Safety/Transportation Plan			50,000	1
			185,000	
Total projects			\$ 5,545,000	

Notes:

- 1 These items under capitalization threshold or in R&M
- 2 Part of captialized project
- 3 Reimbursement estimate of \$120,000 from tenant.

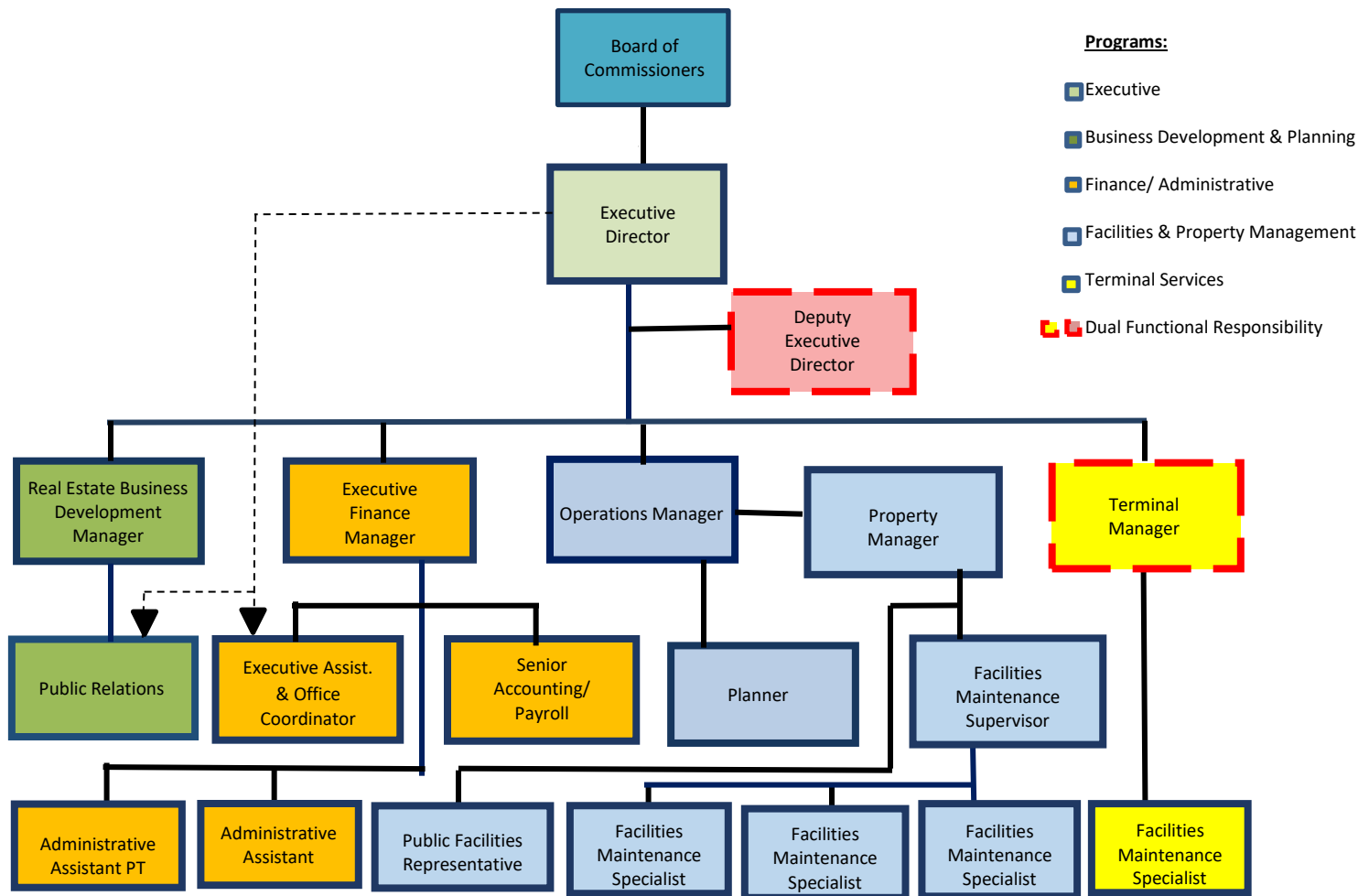
Debt Service

Category	Interest	Final Payment	Balance at July 1, 2021	Budget FY 2021-22	Notes
Active					
Debt service					
Loans					
Rail improvements	5.50-6.00	12.01.32	1,846,992	230,018	1
Oregon Aero Building	3.92	12.01.32	858,565	94,980	
Mult. Bldg. B improv.	3.30	12.01.37	166,998	13,601	
RainShadow Labs	3.37	01.01.26	182,874	11,870	
Mult. Composite Bldg E	3.43	01.01.40	851,007	62,371	
SA Water/Sewer	3.96	04.01.45	505,893	32,963	
SA Devinaire	3.31	10.01.41	2,500,000	150,000	
Planned					
Loans					
McNulty Campus Bldg I	4.50		2,800,000	180,000	2
MCNulty Campus Bldg 2	4.50		2,800,000	180,000	2
Total requirements			<u>\$ 12,512,329</u>	<u>\$ 955,803</u>	

Notes:

- 1 Reimbursement from tenant.
- 2 Building in budget loan not finalized

Port of Columbia County



PORT OF COLUMBIA COUNTY COMMISSION

Port of Columbia County Commissioners are elected by Port District residents and serve a four-year term.

<u>Position</u>	<u>Name</u>	<u>Title</u>	<u>Term of Office</u>
Position 1	Nancy Ward	Secretary	2019-2023
Position 2	Chip Bubl	Treasurer	2019-2023
Position 3	Larry Ericksen	President	2019-2023
Position 4	Robert Keyser	2 nd Vice President	2017-2021
Position 5	Chris Iverson	Vice President	2017-2021

Budget Committee members consist of the Port Commissioners and an equal number of citizens appointed by the Commission to serve three-year terms. Current appointed members include:

<u>Position</u>	<u>Name</u>	<u>Term of Office</u>
Position 1	John Moore	2022-2024
Position 2	Brian Little	2022-2024
Position 3	Vacant	2021-2023
Position 4	Martin Baldwin	2022-2024
Position 5	Dan Garrison	2021-2023

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Port of Columbia County will be held on June 9, 2021 at 8:30am at the Port of Columbia County boardroom, 100 E St Columbia City, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 as approved by the Port of Columbia County Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 100 E. St Columbia City, Oregon between the hours of 8 a.m. and 5 p.m. or online at Port of Columbia County website(www.portofcolumbiacounty.org). 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: Robert F. Gadotti, Executive Finance Manager

Telephone: (503) 397-2888

Email: gadotti@portofcolumbiacounty.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2019-2020	Adopted Budget This Year 2020-2021	Approved Budget Next Year 2021-2022
Beginning Fund Balance/Net Working Capital	5,217,845	6,081,977	5,699,693
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	5,043,541	4,720,645	5,558,337
Federal, State and all Other Grants, Gifts, Allocations and Donations	253,719	23,800	41,164
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	0	0	0
All Other Resources Except Current Year Property Taxes	2,641,281	5,754,647	3,797,832
Current Year Property Taxes Estimated to be Received	393,805	0	0
Total Resources	13,550,191	16,581,069	15,097,026

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	1,607,873	1,914,403	2,018,130
Materials and Services	1,569,776	1,849,429	1,724,286
Capital Outlay	2,849,528	8,935,000	5,545,000
Debt Service	1,139,830	818,456	955,402
Interfund Transfers	0	0	0
Contingencies	6,383,184	3,063,781	4,854,208
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	0	0	0
Total Requirements	13,550,191	16,581,069	15,097,026

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
Executive	596,678	516,929	506,288
FTE	2	1	1
Business Development and Planning	323,344	523,717	458,549
FTE	3	3	3
Finance and Administration	360,010	561,053	564,999
FTE	3.5	4.5	4.5
Facility and Property Management	4,363,575	9,795,878	5,396,098
FTE	6	6	7
Terminal Services	823,607	1,240,834	2,318,372
FTE	2	2	2
Not Allocated to Organization or Program	7,082,977	3,942,658	5,852,720
FTE	0	0	0
Total Requirements	13,550,191	16,581,069	15,097,026
Total FTE	16.5	16.5	17.5

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *			

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2019-2020	Rate or Amount Imposed This Year 2020-2021	Rate or Amount Approved Next Year 2021-2022
Permanent Rate Levy (rate limit 0.0886 per \$1,000)	0.0886	0.0000	0.0000
Local Option Levy			
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$6,912,329	\$5,600,000
Total		

* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

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

To assessor of Columbia County

FORM LB-50
2021-2022

▪ Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

☐ Check here if this is an amended form.

The Port of Columbia County has the responsibility and authority to place the following property tax, fee, charge or assessment

District Name

on the tax roll of Columbia County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

PO Box 190

Columbia City

OR

97018

6/9/2021

Mailing Address of District

City

State

ZIP code

Date

Robert Gadotti

Executive Finance Manager

503-397-2888

gadotti@portofcolumbiacour

Contact Person

Title

Daytime Telephone

Contact Person E-Mail

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

☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

Subject to
General Government Limits

Rate -or- Dollar Amount

1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit)	1	0.0000	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4. City of Portland Levy for pension and disability obligations	4		
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.		
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.	0	

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	0.0000
7. Election date when your new district received voter approval for your permanent rate limit	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

Description	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.

RESOLUTION NO. 2021-20

ADOPTING THE FY 2021-2022 BUDGET, MAKING APPROPRIATIONS

BE IT RESOLVED that the Board of Commissioners of the Port of Columbia County hereby adopts the budget for fiscal year 2021-2022 in the total amount of \$15,097,026. This budget is now on file at 100 E Street in Columbia City, Oregon.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2021, for the following purposes:

Enterprise Fund

Executive	\$	506,288
Business Development & Planning		458,549
Finance/Administration		564,999
Facilities & Property Management		5,396,098
Terminal Services		2,318,372
<u>Not Allocated to Organizational Unit or Program:</u>		
Personnel Services		22,610
Materials and Services		20,500
Debt Service		955,402
Contingency		4,854,208
Total		5,852,720

Total Appropriations, All Funds		15,097,026*
Total Unappropriated, All Funds		0
TOTAL ADOPTED BUDGET	\$	15,097,026*

(*amounts with asterisks must match)

BE IT RESOLVED by the Board of Commissioners of the Port of Columbia County as follows: The above resolution statements were approved and declared

PASSED AND ADOPTED this 9th day of June 2021 by the following vote:

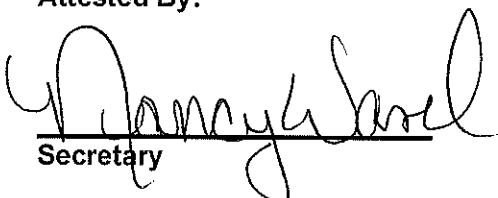
AYES: 5

NAYS: 0

Port of Columbia County

By: 
President

Attested By:


Secretary

RESOLUTION NO. 2020-20

RESOLUTION NO. 2021-21

IMPOSING THE TAX

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 2021-2022 only:

At the rate of \$0.00000 per \$1,000 of assessed value for permanent rate tax.

CATEGORIZING

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 \$0.0000/\$1000

BE IT RESOLVED by the Board of Commissioners of the Port of Columbia County as follows:

The above resolution statements were approved and declared,

PASSED AND ADOPTED this 9th day of June 2021 by the following vote:

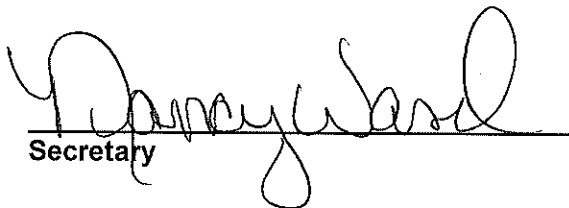
AYES: 5

NAYS: 0

Port of Columbia County

By: 
President

Attested By:


Secretary