

**Port of Columbia County
2022-2023 ADOPTED BUDGET**



**PORT OF COLUMBIA COUNTY
2022-2023 ADOPTED BUDGET
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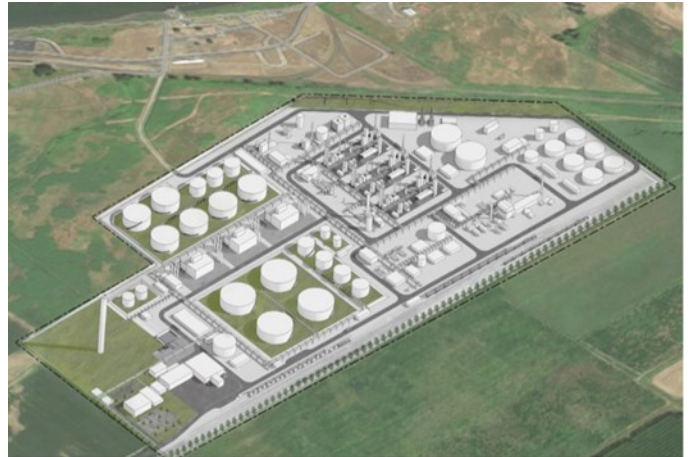
EXECUTIVE DIRECTOR'S MESSAGE

The following budget for the Port of Columbia County is presented for consideration and approval by the selected Budget Committee. This Fiscal Year (FY) 2022-23 Adopted Budget reflects our strong commitment to fiscal responsibility and accountability while making investments in support of our strategic priorities. The Port continues to see an increased level of domestic and international interest from industries over the past year, in spite of the global pandemic, and we expect attention to only increase in the coming year. As a result, this document highlights 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 2022-23. The beginning balance is forecast to be \$7.2 million, which is an increase of \$1.5 million 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 capital investments of \$5.6 million, with projects at selected Port sites. A list of all potential projects by property site is included in the budget summary that follows. With the current high cost of construction, significant capital projects once contemplated for this year are being pushed out until costs once again reach a palatable level.

Last year the Port completed the new 31,500 sq. ft. building at the Scappoose Airport. The Port is currently marketing the new building and anticipates that it will be occupied during the coming year. The addition of the new building and recent infrastructure improvements at the airport are attracting business interest both within the airport fence and the surrounding vicinity, expanding opportunities for the Port and in support of the Oregon Manufacturing Innovation Center (OMIC).



The Port is moving forward with the site preparation at the McNulty Creek Industrial Park, preparing it for development. McNulty Creek is a certified site by the State of Oregon and one of the few “shovel-ready” industrial sites in Columbia County. The Port is actively marketing the site for a possible build-to-suit opportunity to businesses looking to locate or expand in the county.

In FY18-19 the Port approved a lease option for NEXT Renewable Fuels with the intent to build a facility to produce renewable diesel. Once in operation, this \$2B facility will generate upwards of 240 jobs and an additional \$4-6 million a year in revenue for the Port. In September of 2021, NEXT began making lease payments to the Port of \$108k per month. At the time of this printing, NEXT is waiting for their DEQ air quality permit and has started the Environmental Impact Statement process with the U.S. Army Corps of Engineers.

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

This has been a noteworthy year at the Port with many changes in our staff. They deserve considerable credit for their dedication and hard work during these turbulent times. The Commission deserves commendation as well for its support and leadership. The collective efforts of staff and the Commission are the direct reason we can maintain a fiscally responsible budget. The Port will continue with its mission to create economic growth, be environmental stewards, collaborate with the community, and create local jobs.

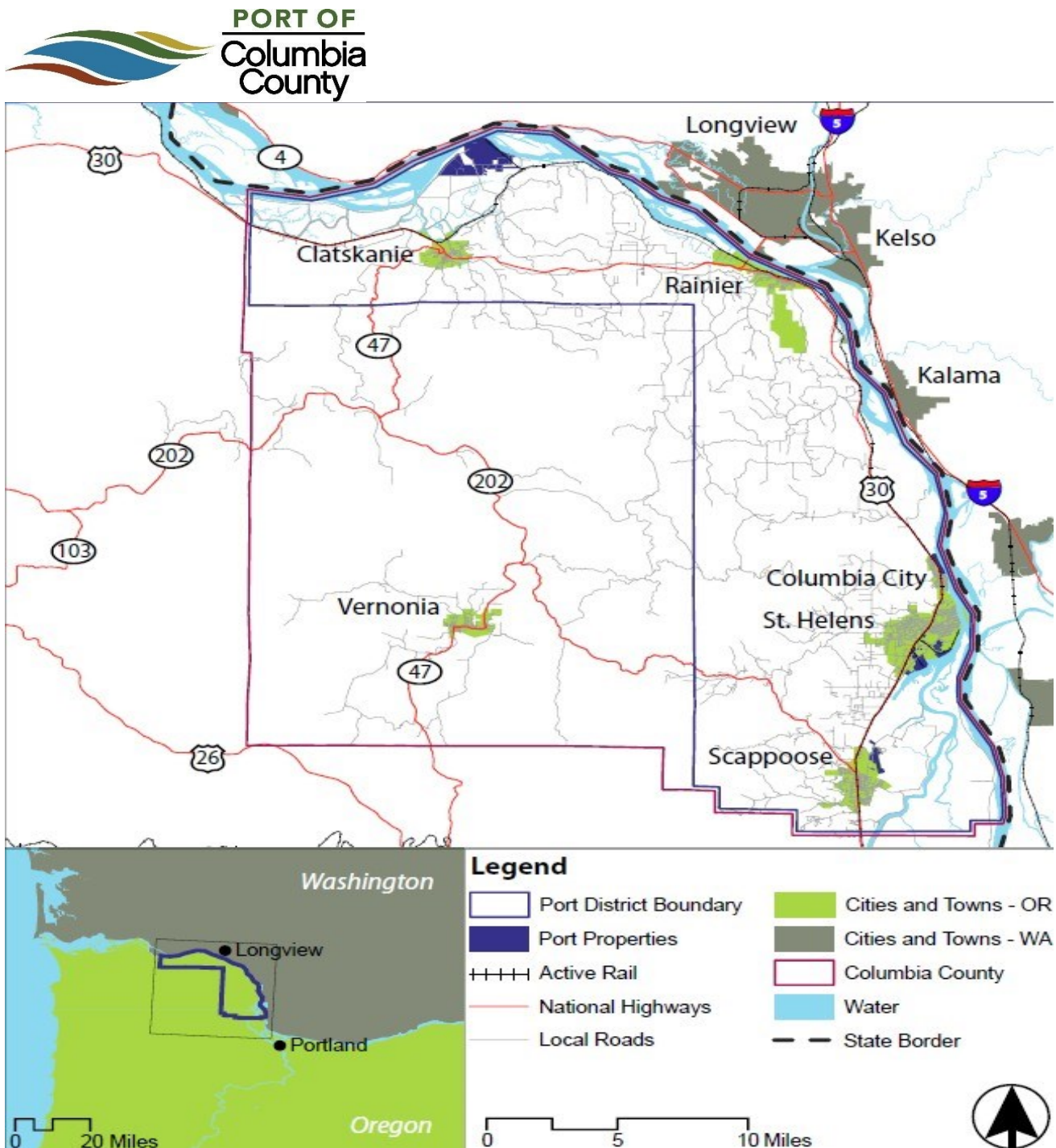
Respectfully,

A handwritten signature in black ink, appearing to read "Sean P. Clark". The signature is fluid and cursive, with a large initial "S" and a stylized "P" and "C".

Sean P. Clark
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 with an RV park and campground, and two other property sites.



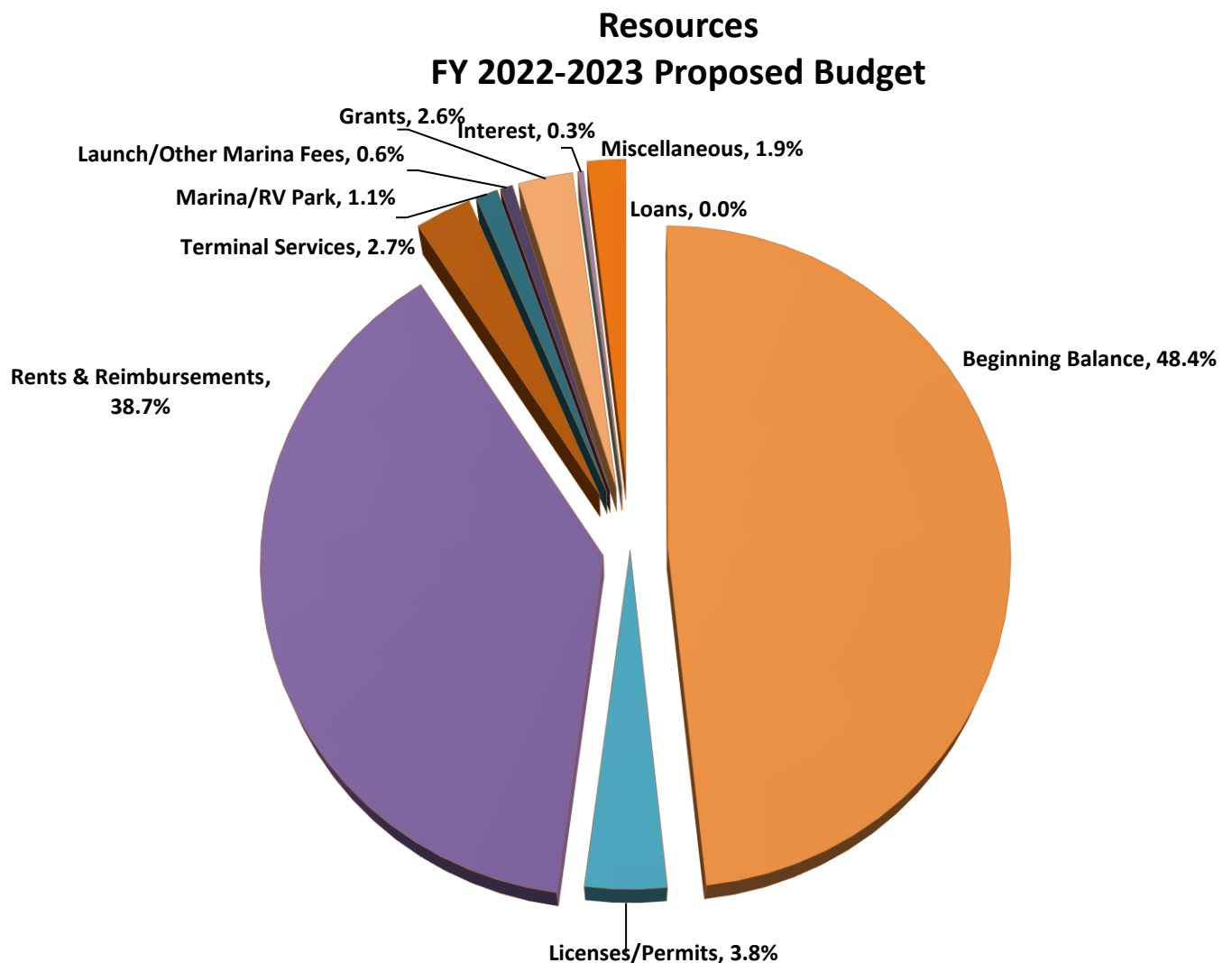
BUDGET OVERVIEW

The adopted budget for fiscal year (FY) 2022-23 totals \$14.9 million which is a slight decrease from the FY 2021-22 Adopted Budget. The decrease is attributed to a smaller projected capital outlay.

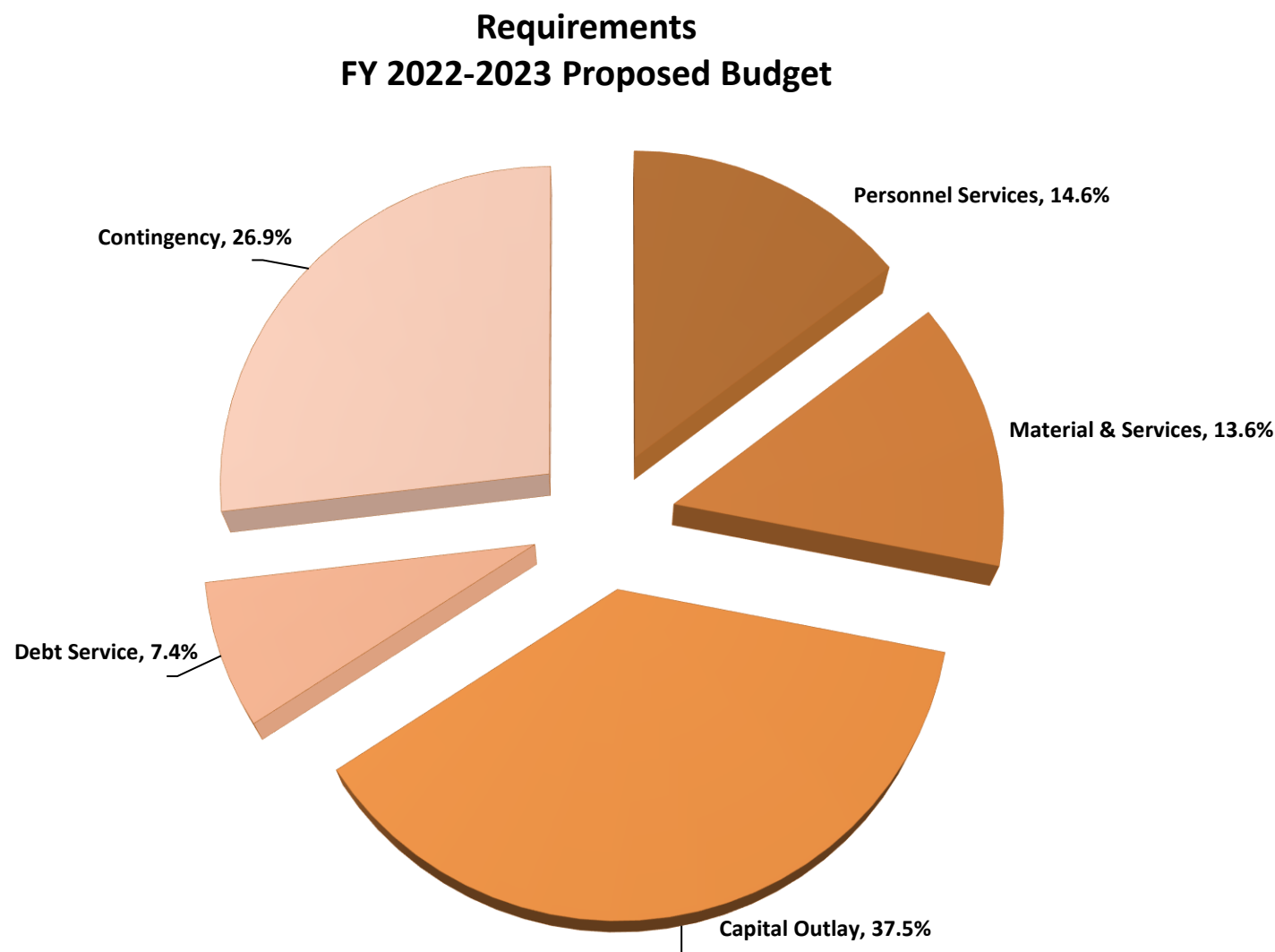
Major Assumptions

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 2022-23 fiscal year is 6.5% compared to 1.5% last year. The marina moorage and airport hangar fees are not scheduled to increase until the year 2023-24. 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 2022. We are expecting a few vacancies during the fiscal year. 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 chart below:



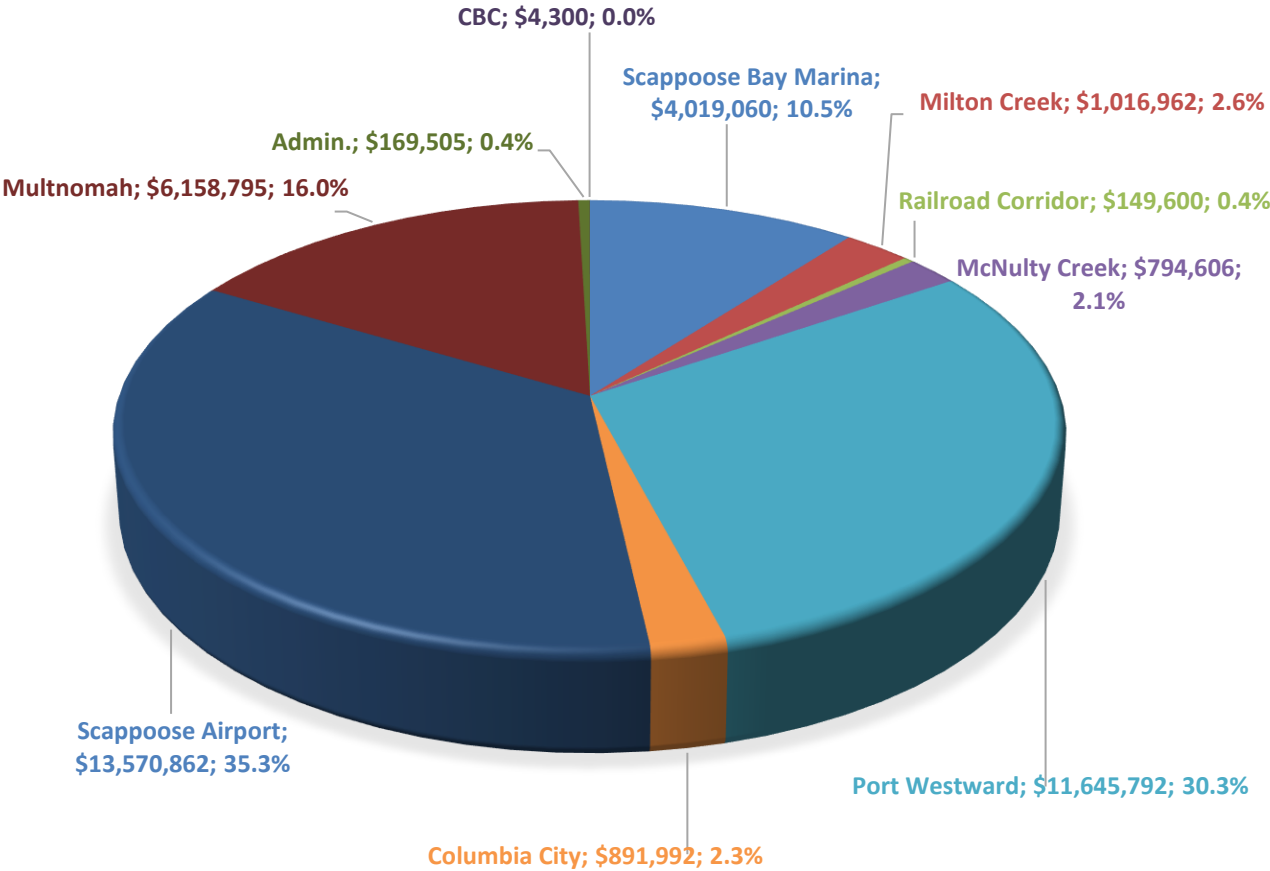
The overall requirements are illustrated in the graph below:



The adopted 2022-23 budget is for \$5.6 million in capital projects. In 2016-2017, the Port revised its fixed asset thresholds, so some projects that would have been capitalized will be included in repairs and maintenance.

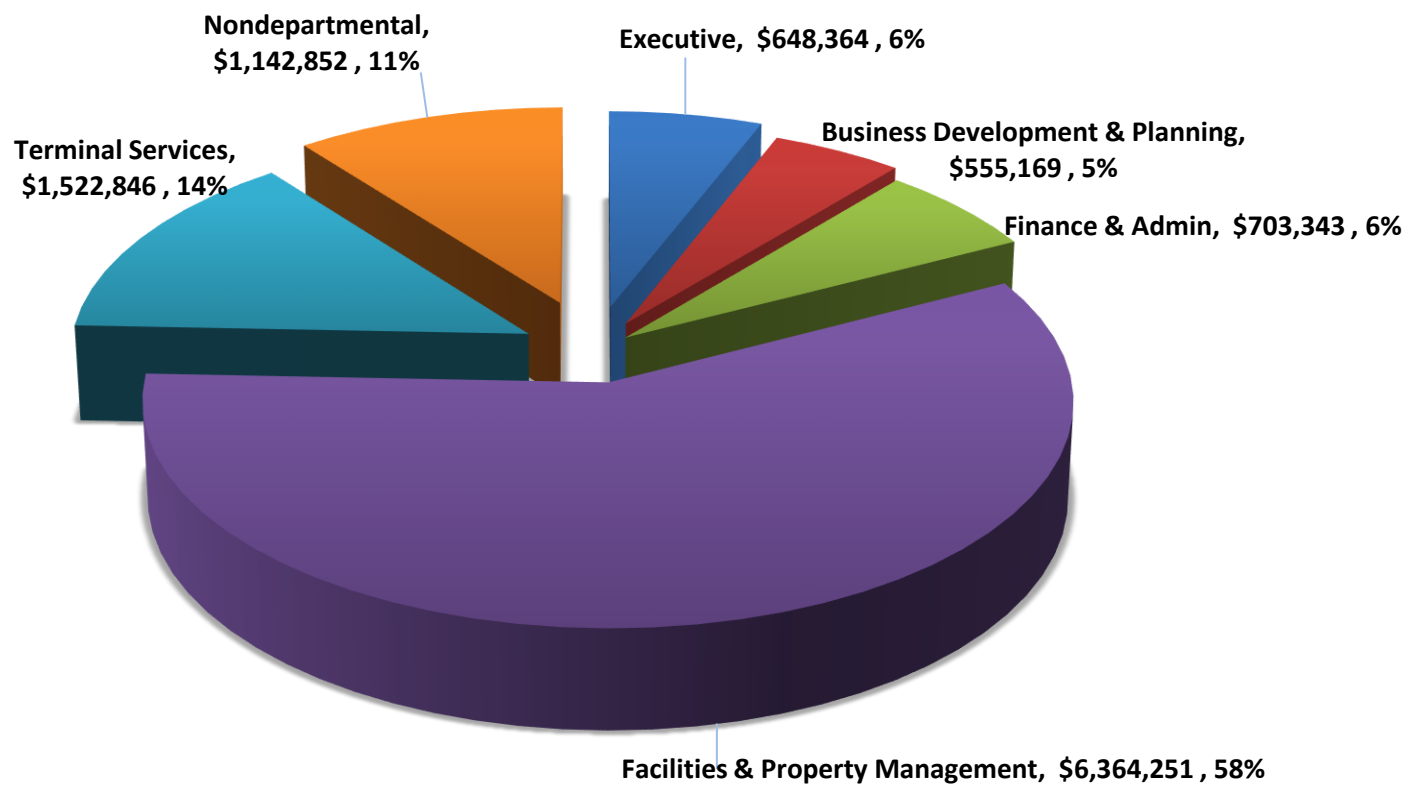
Over the past ten fiscal years, the Port has spent over \$38.4 million throughout the district. The chart below shows the level of spending by the facility for FY 2011-2021.

CAPITAL ASSETS ADDITIONS BY SITE (FY 11-21)



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 chart below looks at the total adopted expenditures by program.

FY 2022-2023 BUDGET EXPENDITURES BY PROGRAM



The adopted budget estimates operating costs to be held at 5%. Staffing full-time equivalents remain at 20 FTE. The adopted budget includes a wage increase of 5%; health care coverage had no premium increase 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 of 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". The signature is fluid and cursive, with a large initial "B" and "G".

Bob Gadotti, CGFM
Executive Finance Manager

Summary of Resources & Requirements

| Resources by Category | Actual FY 2018-19 | Actual FY 2019-20 | Actual FY 2020-21 | Revised FY 2021-22 | Proposed FY 2022-23 | Approved FY 2022-23 | Adopted FY 2022-23 |
|-------------------------------|----------------------|----------------------|----------------------|-----------------------|------------------------|------------------------|-----------------------|
| Property Taxes | \$ 382,996 | \$ 393,805 | \$ 26,903 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Licenses and Permits | \$ 471,793 | \$ 550,219 | \$ 545,799 | \$ 511,322 | \$ 563,935 | \$ 563,935 | \$ 563,935 |
| Rents and Reimbursements | \$ 3,217,969 | \$ 3,745,359 | \$ 3,422,156 | \$ 4,434,464 | \$ 5,784,327 | \$ 5,784,327 | \$ 5,784,327 |
| Terminal Services | \$ 487,898 | \$ 562,234 | \$ 184,712 | \$ 386,257 | \$ 411,202 | \$ 411,202 | \$ 411,202 |
| Bayport RV Park | \$ 108,618 | \$ 99,034 | \$ 151,075 | \$ 141,397 | \$ 161,996 | \$ 161,996 | \$ 161,996 |
| Launch Fees/Other Marina Fees | \$ 91,249 | \$ 86,695 | \$ 116,310 | \$ 84,896 | \$ 89,927 | \$ 89,927 | \$ 89,927 |
| Grants | \$ 3,731,627 | \$ 253,719 | \$ 209,856 | \$ 41,164 | \$ 394,627 | \$ 394,627 | \$ 394,627 |
| Loan Proceeds | \$ 0 | \$ 1,420,000 | \$ 2,010,309 | \$ 3,610,309 | \$ 0 | \$ 0 | \$ 0 |
| Interest Earnings | \$ 6,691 | \$ 2,698 | \$ 1,198 | \$ 55,176 | \$ 38,036 | \$ 38,036 | \$ 38,036 |
| Tenant Capital Reimbursement | \$ 0 | \$ 0 | \$ 0 | \$ 100,018 | \$ 250,018 | \$ 250,018 | \$ 250,018 |
| Miscellaneous | \$ 630,770 | \$ 1,218,583 | \$ 1,179,435 | \$ 32,329 | \$ 28,853 | \$ 28,853 | \$ 28,853 |
| Subtotal | \$ 9,129,611 | \$ 8,332,346 | \$ 7,847,753 | \$ 9,397,332 | \$ 7,722,922 | \$ 7,722,922 | \$ 7,722,922 |
| Beginning Fund Balance | \$ 6,170,632 | \$ 5,217,845 | \$ 6,383,184 | \$ 5,699,693 | \$ 7,232,354 | \$ 7,232,354 | \$ 7,232,354 |
| Fund Total | \$ 15,300,243 | \$ 13,550,191 | \$ 14,230,937 | \$ 15,097,026 | \$ 14,955,276 | \$ 14,955,276 | \$ 14,955,276 |

| Expenditures by Category | Actual FY 2018-19 | Actual FY 2019-20 | Actual FY 2020-21 | Revised FY 2021-22 | Approved FY 2022-23 | Adopted FY 2022-23 | Adopted FY 2022-23 |
|--------------------------|----------------------|----------------------|----------------------|-----------------------|------------------------|-----------------------|-----------------------|
| Personnel Services | \$ 1,585,181 | \$ 1,607,873 | \$ 1,745,011 | \$ 2,018,130 | \$ 2,177,365 | \$ 2,177,365 | \$ 2,177,365 |
| Materials and Services | \$ 1,514,187 | \$ 1,569,776 | \$ 1,808,464 | \$ 1,724,285 | \$ 2,037,779 | \$ 2,037,779 | \$ 2,037,779 |
| Capital Outlay | \$ 6,635,528 | \$ 2,849,528 | \$ 2,095,248 | \$ 5,545,000 | \$ 5,615,000 | \$ 5,615,000 | \$ 5,615,000 |
| Transfers | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Debt Service | \$ 347,502 | \$ 1,139,830 | \$ 1,211,958 | \$ 955,402 | \$ 1,106,682 | \$ 1,106,682 | \$ 1,106,682 |
| Subtotal | \$ 10,082,398 | \$ 7,167,007 | \$ 6,860,681 | \$ 10,242,817 | \$ 10,936,826 | \$ 10,936,826 | \$ 10,936,826 |
| Contingency | \$ 0 | \$ 0 | \$ 0 | \$ 4,854,209 | \$ 4,018,450 | \$ 4,018,450 | \$ 4,018,450 |
| Ending Fund Balance | \$ 5,217,845 | \$ 6,383,184 | \$ 7,370,256 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Fund Total | \$ 15,300,243 | \$ 13,550,191 | \$ 14,230,937 | \$ 15,097,026 | \$ 14,955,276 | \$ 14,955,276 | \$ 14,955,276 |

Resources Detail

| Resources by Category | Actual FY 2018-19 | Actual FY 2019-20 | Actual FY 2020-21 | Revised FY 2021-22 | Proposed FY 2022-23 | Approved FY 2022-23 | Adopted FY 2022-23 |
|---|----------------------|----------------------|----------------------|-----------------------|------------------------|------------------------|-----------------------|
| Property Taxes | | | | | | | |
| Current Year's Taxes | \$ 365,984 | \$ 383,512 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Prior Year's Taxes | \$ 17,012 | \$ 10,294 | \$ 26,906 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total Property Taxes | \$ 382,995.94 | \$ 393,806 | \$ 26,906 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Licenses | | | | | | | |
| Hangar Rentals | \$ 297,806 | \$ 318,460 | \$ 292,031 | \$ 303,844 | \$ 318,236 | \$ 318,236 | \$ 318,236 |
| Slip Rentals | \$ 173,987 | \$ 191,451 | \$ 212,146 | \$ 207,478 | \$ 245,699 | \$ 245,699 | \$ 245,699 |
| Total Licenses | \$ 471,793 | \$ 509,911 | \$ 504,177 | \$ 511,322 | \$ 563,935 | \$ 563,935 | \$ 563,935 |
| Rents and Reimbursements | | | | | | | |
| Leases and Permits - Industrial/Commerical | | | | | | | |
| Industrial Parks: | | | | | | | |
| Columbia City | \$ 261,800 | \$ 398,817 | \$ 348,653 | \$ 358,189 | \$ 370,601 | \$ 370,601 | \$ 370,601 |
| McNulty Creek | \$ 41,028 | \$ 46,042 | \$ 40,920 | \$ 41,534 | \$ 44,232 | \$ 44,232 | \$ 44,232 |
| Milton Creek | \$ 162,012 | \$ 199,985 | \$ 205,054 | \$ 189,391 | \$ 235,216 | \$ 235,216 | \$ 235,216 |
| Multnomah | \$ 657,968 | \$ 728,871 | \$ 770,670 | \$ 777,401 | \$ 838,673 | \$ 838,673 | \$ 838,673 |
| Port Westward | \$ 915,135 | \$ 987,816 | \$ 1,008,538 | \$ 1,988,949 | \$ 2,894,156 | \$ 2,894,156 | \$ 2,894,156 |
| Railroad Corridor | \$ 27,808 | \$ 29,485 | \$ 29,982 | \$ 19,744 | \$ 31,669 | \$ 31,669 | \$ 31,669 |
| Scappoose Bay Marine Park | \$ 34,987 | \$ 34,678 | \$ 35,747 | \$ 36,283 | \$ 38,433 | \$ 38,433 | \$ 38,433 |
| Scappoose Airport | \$ 443,812 | \$ 451,318 | \$ 642,335 | \$ 449,817 | \$ 582,128 | \$ 582,128 | \$ 582,128 |
| Sub Total Leases/Permits - Industrial /Commerical | \$ 2,544,550 | \$ 2,877,012 | \$ 3,081,899 | \$ 3,861,308 | \$ 5,035,106 | \$ 5,035,106 | \$ 5,035,106 |
| Reimbursements | | | | | | | |
| Property Taxes | \$ 95,578 | \$ 107,033 | \$ 103,408 | \$ 104,959 | \$ 112,923 | \$ 112,923 | \$ 112,923 |
| Miscellaneous | \$ 19,299 | \$ 27,515 | \$ 17,792 | \$ 8,275 | \$ 10,184 | \$ 10,184 | \$ 10,184 |
| Property Insurance | \$ 83,826 | \$ 59,829 | \$ 103,083 | \$ 104,629 | \$ 128,590 | \$ 128,590 | \$ 128,590 |
| Water and Sewage | \$ 63,931 | \$ 52,814 | \$ 44,998 | \$ 42,634 | \$ 63,155 | \$ 63,155 | \$ 63,155 |
| O&M | \$ 416,190 | \$ 466,545 | \$ 223,780 | \$ 312,659 | \$ 434,369 | \$ 434,369 | \$ 434,369 |
| Tenant Capital Improvement | \$ 477,845 | \$ 541,438 | \$ 613,246 | \$ 100,018 | \$ 250,018 | \$ 250,018 | \$ 250,018 |
| Subtotal Reimbursements | \$ 1,156,668 | \$ 1,255,173 | \$ 1,106,307 | \$ 673,174 | \$ 999,239 | \$ 999,239 | \$ 999,239 |
| Total Rents and Reimbursements | \$ 3,701,217 | \$ 4,132,185 | \$ 4,188,206 | \$ 4,534,482 | \$ 6,034,345 | \$ 6,034,345 | \$ 6,034,345 |
| Terminal Services | | | | | | | |
| Dockage | \$ 230,361 | \$ 262,234 | \$ 99,507 | \$ 85,723 | \$ 103,280 | \$ 103,280 | \$ 103,280 |
| Wharfage | \$ 257,537 | \$ 300,000 | \$ 308,985 | \$ 300,534 | \$ 307,922 | \$ 307,922 | \$ 307,922 |
| Total Terminal Services | \$ 487,898 | \$ 562,234 | \$ 408,492 | \$ 386,257 | \$ 411,202 | \$ 411,202 | \$ 411,202 |
| Marina/RV Park | | | | | | | |
| Campground Sites/Coin Showers | \$ 108,618 | \$ 99,479 | \$ 151,074 | \$ 141,397 | \$ 161,996 | \$ 161,996 | \$ 161,996 |
| Launch Permit | \$ 45,086 | \$ 51,347 | \$ 61,554 | \$ 47,330 | \$ 53,456 | \$ 53,456 | \$ 53,456 |
| Parking | \$ 26,622 | \$ 31,188 | \$ 50,056 | \$ 34,171 | \$ 32,185 | \$ 32,185 | \$ 32,185 |
| Other | \$ 19,541 | \$ 3,715 | \$ 4,700 | \$ 3,395 | \$ 4,286 | \$ 4,286 | \$ 4,286 |
| Total Marina/ RV Park | \$ 199,867 | \$ 185,729 | \$ 267,384 | \$ 226,293 | \$ 251,923 | \$ 251,923 | \$ 251,923 |
| Grants | | | | | | | |
| Federal Grants | \$ 3,705,711 | \$ 0 | \$ 30,000 | \$ 30,000 | \$ 290,000 | \$ 290,000 | \$ 290,000 |
| State Grants | \$ 25,916 | \$ 253,719 | \$ 179,855 | \$ 11,164 | \$ 104,627 | \$ 104,627 | \$ 104,627 |
| Total Grants | \$ 3,731,627 | \$ 253,719 | \$ 209,855 | \$ 41,164 | \$ 394,627 | \$ 394,627 | \$ 394,627 |
| Total Loan Proceeds | \$ 0 | \$ 1,420,000 | \$ 2,010,309 | \$ 3,610,309 | \$ 0 | \$ 0 | \$ 0 |
| Insurance Reimbursement | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total Interest Earnings | \$ 114,770 | \$ 231,181 | \$ 201,248 | \$ 55,176 | \$ 38,036 | \$ 38,036 | \$ 38,036 |
| Miscellaneous | | | | | | | |
| Late Fees | \$ 15,021 | \$ 10,010 | \$ 5,494 | \$ 6,038 | \$ 3,853 | \$ 3,853 | \$ 3,853 |
| Promissory Note Interest | \$ 6,691 | \$ 2,697 | \$ 1,198 | \$ 1,202 | \$ 0 | \$ 0 | \$ 0 |
| Miscellaneous Income | \$ 17,731 | \$ 630,874 | \$ 24,484 | \$ 25,090 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| Total Miscellaneous | \$ 39,443 | \$ 643,581 | \$ 31,176 | \$ 32,330 | \$ 28,853 | \$ 28,853 | \$ 28,853 |
| Subtotal | \$ 9,129,611 | \$ 8,332,346 | \$ 7,847,753 | \$ 9,397,333 | \$ 7,722,922 | \$ 7,722,922 | \$ 7,722,922 |
| Beginning Fund Balance | \$ 6,170,632 | \$ 5,217,845 | \$ 6,383,184 | \$ 5,699,693 | \$ 7,232,354 | \$ 7,232,354 | \$ 7,232,354 |
| Total All Resources | \$ 15,300,243 | \$ 13,550,191 | \$ 14,230,937 | \$ 15,097,026 | \$ 14,955,276 | \$ 14,955,276 | \$ 14,955,276 |

Department Requirements Detail
Executive

| Expenditures by Category | Actual FY 2018-19 | Actual FY 2019-20 | Actual FY 2020-21 | Revised FY 2021-22 | Proposed FY 2022-23 | Approved FY 2022-23 | Adopted FY 2022-23 |
|-------------------------------------|----------------------|----------------------|----------------------|-----------------------|------------------------|------------------------|-----------------------|
| Personnel Services | | | | | | | |
| Full-Time Equivalent | 2.0 | 2.0 | 1.0 | 2.0 | 1.0 | 1.0 | 1.0 |
| Salaries and Wages | \$ 190,778 | \$ 175,989 | \$ 138,125 | \$ 160,794 | \$ 142,355 | \$ 142,355 | \$ 142,355 |
| Payroll Taxes | \$ 12,329 | \$ 16,364 | \$ 21,932 | \$ 17,597 | \$ 16,613 | \$ 16,613 | \$ 16,613 |
| Employee Benefits | \$ 30,109 | \$ 29,659 | \$ 13,420 | \$ 29,510 | \$ 49,996 | \$ 49,996 | \$ 49,996 |
| Total Personnel Services | \$ 233,217 | \$ 222,011 | \$ 173,477 | \$ 207,901 | \$ 208,964 | \$ 208,964 | \$ 208,964 |
| Materials and Services | | | | | | | |
| Professional and Contract Services | \$ 45,230 | \$ 55,081 | \$ 92,824 | \$ 52,000 | \$ 80,000 | \$ 80,000 | \$ 80,000 |
| IPP Project Reimbursement | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Legal Services | \$ 195,215 | \$ 235,382 | \$ 203,975 | \$ 182,433 | \$ 285,000 | \$ 285,000 | \$ 285,000 |
| Audit Services | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Advertising/Marketing/Promotions | \$ 1,187 | \$ 850 | \$ 865 | \$ 1,114 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| Property Taxes/Waterway Leases | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Insurance | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Utilities | \$ 1,754 | \$ 2,846 | \$ 3,156 | \$ 2,538 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| Operating Supplies | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Office Supplies | \$ 9,082 | \$ 9,000 | \$ 3,913 | \$ 5,000 | \$ 3,500 | \$ 3,500 | \$ 3,500 |
| 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 | \$ 2,382 | \$ 448 | \$ 974 | \$ 2,400 | \$ 2,400 | \$ 2,400 | \$ 2,400 |
| Registration, Dues & Fees | \$ 43,630 | \$ 44,843 | \$ 46,841 | \$ 44,445 | \$ 44,000 | \$ 44,000 | \$ 44,000 |
| Travel & Training Expenses | \$ 26,075 | \$ 26,217 | \$ 7,150 | \$ 8,457 | \$ 20,500 | \$ 20,500 | \$ 20,500 |
| Permits & Fees | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Miscellaneous | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total Materials and Services | \$ 324,553 | \$ 374,667 | \$ 359,698 | \$ 298,387 | \$ 439,400 | \$ 439,400 | \$ 439,400 |
| 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 | \$ 557,770 | \$ 596,678 | \$ 533,175 | \$ 506,288 | \$ 648,364 | \$ 648,364 | \$ 648,364 |

Department Requirements Detail
Business Development & Planning

| Expenditures by Category | Actual FY 2018-19 | Actual FY 2019-20 | Actual FY 2020-21 | Revised FY 2021-22 | Proposed FY 2022-23 | Approved FY 2022-23 | Adopted FY 2022-23 |
|--------------------------|----------------------|----------------------|----------------------|-----------------------|------------------------|------------------------|-----------------------|
|--------------------------|----------------------|----------------------|----------------------|-----------------------|------------------------|------------------------|-----------------------|

Personnel Services

| | | | | | | | |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Full-Time Equivalent | 2.5 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 |
| Salaries and Wages | \$ 174,052 | \$ 150,262 | \$ 159,068 | \$ 210,704 | \$ 263,434 | \$ 263,434 | \$ 263,434 |
| Payroll Taxes | \$ 13,251 | \$ 12,169 | \$ 18,737 | \$ 16,488 | \$ 31,828 | \$ 31,828 | \$ 31,828 |
| Employee Benefits | \$ 45,664 | \$ 35,085 | \$ 40,888 | \$ 72,523 | \$ 98,107 | \$ 98,107 | \$ 98,107 |
| Total Personnel Services | \$ 232,968 | \$ 197,516 | \$ 218,693 | \$ 299,715 | \$ 393,369 | \$ 393,369 | \$ 393,369 |

Materials and Services

| | | | | | | | |
|-------------------------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| Professional Services | \$ 44,495 | \$ 64,895 | \$ 16,513 | \$ 65,400 | \$ 62,000 | \$ 62,000 | \$ 62,000 |
| 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 | \$ 52,845 | \$ 50,586 | \$ 42,666 | \$ 84,000 | \$ 84,500 | \$ 84,500 | \$ 84,500 |
| Property Taxes/Waterway Leases | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Insurance | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Utilities | \$ 2,802 | \$ 1,285 | \$ 2,043 | \$ 1,500 | \$ 1,300 | \$ 1,300 | \$ 1,300 |
| Operating Supplies | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Office Supplies | \$ 515 | \$ 746 | \$ 504 | \$ 1,000 | \$ 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 | \$ 600 | \$ 599 | \$ 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 | \$ 2,331 | \$ 3,336 | \$ 3,648 | \$ 2,501 | \$ 3,500 | \$ 3,500 | \$ 3,500 |
| Travel & Training Expenses | \$ 1,761 | \$ 4,381 | \$ 432 | \$ 4,432 | \$ 9,500 | \$ 9,500 | \$ 9,500 |
| Permits & Fees | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Miscellaneous | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total Materials and Services | \$ 105,349 | \$ 125,828 | \$ 65,806 | \$ 158,833 | \$ 161,800 | \$ 161,800 | \$ 161,800 |

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 | \$ 0 |
|------|------|------|------|------|------|------|------|

Total Ending Fund Balance

| | | | | | | | |
|------|------|------|------|------|------|------|------|
| \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
|------|------|------|------|------|------|------|------|

Total Budget

| | | | | | | | |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| \$ 338,317 | \$ 323,344 | \$ 284,499 | \$ 458,548 | \$ 555,169 | \$ 555,169 | \$ 555,169 | \$ 555,169 |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|

Department Requirements Detail
Finance/Administration

| Expenditures by Category | Actual FY 2018-19 | Actual FY 2019-20 | Actual FY 2020-21 | Revised FY 2021-22 | Proposed FY 2022-23 | Approved FY 2022-23 | Adopted FY 2022-23 |
|--------------------------|----------------------|----------------------|----------------------|-----------------------|------------------------|------------------------|-----------------------|
|--------------------------|----------------------|----------------------|----------------------|-----------------------|------------------------|------------------------|-----------------------|

Personnel Services

| | | | | | | | |
|----------------------|------------|------------|------------|------------|------------|------------|------------|
| Full-Time Equivalent | 2.5 | 3.5 | 4.5 | 4.5 | 5.0 | 5.0 | 5.0 |
| Salaries and Wages | \$ 173,903 | \$ 191,094 | \$ 287,884 | \$ 319,759 | \$ 428,461 | \$ 428,461 | \$ 428,461 |
| Payroll Taxes | \$ 13,460 | \$ 15,757 | \$ 22,971 | \$ 37,397 | \$ 39,830 | \$ 39,830 | \$ 39,830 |
| Employee Benefits | \$ 64,828 | \$ 70,867 | \$ 82,481 | \$ 100,222 | \$ 129,165 | \$ 129,165 | \$ 129,165 |

| | | | | | | | |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Total Personnel Services | \$ 252,191 | \$ 277,718 | \$ 393,336 | \$ 457,379 | \$ 597,456 | \$ 597,456 | \$ 597,456 |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|

Materials and Services

| | | | | | | | |
|----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Professional Services | \$ 37,681 | \$ 22,139 | \$ 38,288 | \$ 38,400 | \$ 38,305 | \$ 38,305 | \$ 38,305 |
| IPP Project Reimbursement | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Legal Services | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Audit Services | \$ 22,600 | \$ 24,265 | \$ 23,800 | \$ 23,500 | \$ 23,300 | \$ 23,300 | \$ 23,300 |
| Advertising/Marketing/Promotions | \$ 1,447 | \$ 703 | \$ 693 | \$ 700 | \$ 450 | \$ 450 | \$ 450 |
| 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 | \$ 5,220 | \$ 3,882 | \$ 13,074 | \$ 8,500 | \$ 8,270 | \$ 8,270 | \$ 8,270 |
| Postage | \$ 4,011 | \$ 5,343 | \$ 3,626 | \$ 6,000 | \$ 5,210 | \$ 5,210 | \$ 5,210 |
| Maintenance & Repairs | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Minor Equipment Purchase | \$ 11,044 | \$ 12,609 | \$ 19,068 | \$ 10,000 | \$ 10,548 | \$ 10,548 | \$ 10,548 |
| Vehicle Maintenance | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Subscriptions | \$ 0 | \$ 0 | \$ 100 | \$ 360 | \$ 364 | \$ 364 | \$ 364 |
| Registration, Dues & Fees | \$ 992 | \$ 805 | \$ 475 | \$ 2,025 | \$ 1,250 | \$ 1,250 | \$ 1,250 |
| Travel & Training Expenses | \$ 162 | \$ 439 | \$ 1,057 | \$ 3,135 | \$ 2,850 | \$ 2,850 | \$ 2,850 |
| Permits & Fees | \$ 10,445 | \$ 12,107 | \$ 18,912 | \$ 15,000 | \$ 15,340 | \$ 15,340 | \$ 15,340 |
| Miscellaneous | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

| | | | | | | | |
|-------------------------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Total Materials and Services | \$ 93,600 | \$ 82,292 | \$ 119,093 | \$ 107,620 | \$ 105,887 | \$ 105,887 | \$ 105,887 |
|-------------------------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|

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 | \$ 345,792 | \$ 360,010 | \$ 512,429 | \$ 564,999 | \$ 703,343 | \$ 703,343 | \$ 703,343 |
|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|

Department Requirements Detail
Facility & Property Management

| Expenditures by Category | Actual FY 2018-19 | Actual FY 2019-20 | Actual FY 2020-21 | Revised FY 2021-22 | Proposed FY 2022-23 | Approved FY 2022-23 | Adopted FY 2022-23 |
|---------------------------------|----------------------|----------------------|----------------------|-----------------------|------------------------|------------------------|-----------------------|
| Personnel Services | | | | | | | |
| Full-Time Equivalent | 6.0 | 6.0 | 6.0 | 6.0 | 9.0 | 9.0 | 9.0 |
| Salaries and Wages | \$ 368,601 | \$ 438,414 | \$ 471,067 | \$ 496,427 | \$ 501,523 | \$ 501,523 | \$ 501,523 |
| Payroll Taxes | \$ 39,516 | \$ 36,986 | \$ 36,130 | \$ 52,615 | \$ 52,625 | \$ 52,625 | \$ 52,625 |
| Employee Benefits | \$ 185,253 | \$ 195,911 | \$ 192,689 | \$ 205,284 | \$ 202,734 | \$ 202,734 | \$ 202,734 |
| Total Personnel Services | \$ 593,370 | \$ 671,311 | \$ 699,886 | \$ 754,326 | \$ 756,882 | \$ 756,882 | \$ 756,882 |

Materials and Services

| | | | | | | | |
|-------------------------------------|-------------------|-------------------|---------------------|-------------------|---------------------|---------------------|---------------------|
| Professional Services | \$ 100,204 | \$ 159,701 | \$ 181,882 | \$ 142,243 | \$ 146,790 | \$ 146,790 | \$ 146,790 |
| 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 | \$ 420 | \$ 234 | \$ 1,393 | \$ 534 | \$ 800 | \$ 800 | \$ 800 |
| Property Taxes/ Water Leases | \$ 105,491 | \$ 126,574 | \$ 139,734 | \$ 134,522 | \$ 110,585 | \$ 110,585 | \$ 110,585 |
| Insurance | \$ 207,818 | \$ 237,279 | \$ 290,435 | \$ 242,279 | \$ 249,673 | \$ 249,673 | \$ 249,673 |
| Utilities | \$ 174,984 | \$ 171,617 | \$ 189,780 | \$ 171,617 | \$ 174,850 | \$ 174,850 | \$ 174,850 |
| Operating Supplies | \$ 4 | \$ 12,464 | \$ 11,995 | \$ 21,064 | \$ 14,800 | \$ 14,800 | \$ 14,800 |
| Office Supplies | \$ 3,050 | \$ 3,259 | \$ 2,998 | \$ 3,037 | \$ 1,200 | \$ 1,200 | \$ 1,200 |
| Postage | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Maintenance & Repairs | \$ 50,521 | \$ 80,921 | \$ 225,044 | \$ 97,230 | \$ 271,200 | \$ 271,200 | \$ 271,200 |
| Minor Equipment Purchase | \$ 10,215 | \$ 8,600 | \$ 4,950 | \$ 12,000 | \$ 9,809 | \$ 9,809 | \$ 9,809 |
| Vehicle Maintenance | \$ 14,338 | \$ 7,711 | \$ 8,000 | \$ 7,711 | \$ 12,500 | \$ 12,500 | \$ 12,500 |
| Subscriptions | \$ 0 | \$ 0 | \$ 0 | \$ 160 | \$ 160 | \$ 160 | \$ 160 |
| Registration, Dues & Fees | \$ 1,254 | \$ 1,522 | \$ 410 | \$ 1,522 | \$ 1,522 | \$ 1,522 | \$ 1,522 |
| Travel & Training Expenses | \$ 2,461 | \$ 2,506 | \$ 0 | \$ 7,506 | \$ 3,500 | \$ 3,500 | \$ 3,500 |
| Permits & Fees | \$ 40,573 | \$ 30,348 | \$ 29,672 | \$ 30,348 | \$ 29,980 | \$ 29,980 | \$ 29,980 |
| Miscellaneous | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total Materials and Services | \$ 711,333 | \$ 842,736 | \$ 1,086,293 | \$ 871,773 | \$ 1,027,369 | \$ 1,027,369 | \$ 1,027,369 |

Capital Outlay

| | | | | | | | |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Land | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Buildings | \$ 1,565,324 | \$ 2,325,606 | \$ 2,055,748 | \$ 3,050,000 | \$ 2,500,000 | \$ 2,500,000 | \$ 2,500,000 |
| Improvements | \$ 608,692 | \$ 25,435 | \$ 0 | \$ 645,000 | \$ 2,045,000 | \$ 2,045,000 | \$ 2,045,000 |
| Machinery and Equipment | \$ 16,194 | \$ 66,346 | \$ 39,500 | \$ 75,000 | \$ 35,000 | \$ 35,000 | \$ 35,000 |
| Vehicles | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Infrastructure | \$ 4,445,318 | \$ 432,141 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total Capital Outlay | \$ 6,635,528 | \$ 2,849,528 | \$ 2,095,248 | \$ 3,770,000 | \$ 4,580,000 | \$ 4,580,000 | \$ 4,580,000 |

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 | \$ 7,940,230 | \$ 4,363,575 | \$ 3,881,427 | \$ 5,396,099 | \$ 6,364,251 | \$ 6,364,251 | \$ 6,364,251 |

Department Requirements Detail
Terminal Services

| Expenditures by Category | Actual FY 2018-19 | Actual FY 2019-20 | Actual FY 2020-21 | Revised FY 2021-22 | Proposed FY 2022-23 | Approved FY 2022-23 | Adopted FY 2022-23 |
|--------------------------|----------------------|----------------------|----------------------|-----------------------|------------------------|------------------------|-----------------------|
|--------------------------|----------------------|----------------------|----------------------|-----------------------|------------------------|------------------------|-----------------------|

Personnel Services

| | | | | | | | |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Full-Time Equivalent | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |
| Salaries and Wages | \$ 142,022 | \$ 154,326 | \$ 161,448 | \$ 175,065 | \$ 118,098 | \$ 118,098 | \$ 118,098 |
| Payroll Taxes | \$ 11,241 | \$ 12,407 | \$ 12,834 | \$ 20,453 | \$ 21,480 | \$ 21,480 | \$ 21,480 |
| Employee Benefits | \$ 79,207 | \$ 73,171 | \$ 51,077 | \$ 80,681 | \$ 67,275 | \$ 67,275 | \$ 67,275 |
| Total Personnel Services | \$ 232,469 | \$ 239,904 | \$ 225,359 | \$ 276,199 | \$ 206,853 | \$ 206,853 | \$ 206,853 |

Materials and Services

| | | | | | | | |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Professional Services | \$ 19,204 | \$ 80 | \$ 33,790 | \$ 4,000 | \$ 12,600 | \$ 12,600 | \$ 12,600 |
| 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 | \$ 1,689 | \$ 1,834 | \$ 4,260 | \$ 11,835 | \$ 9,850 | \$ 9,850 | \$ 9,850 |
| Operating Supplies | \$ 663 | \$ 0 | \$ 787 | \$ 2,500 | \$ 800 | \$ 800 | \$ 800 |
| Office Supplies | \$ 0 | \$ 1,621 | \$ 2,998 | \$ 1,602 | \$ 1,500 | \$ 1,500 | \$ 1,500 |
| Postage | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Maintenance & Repairs | \$ 87,314 | \$ 88,601 | \$ 66,496 | \$ 213,602 | \$ 223,000 | \$ 223,000 | \$ 223,000 |
| Minor Equipment Purchase | \$ 0 | \$ 279 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Vehicle Maintenance | \$ 0 | \$ 2,281 | \$ 4,562 | \$ 2,781 | \$ 3,100 | \$ 3,100 | \$ 3,100 |
| Subscriptions | \$ 0 | \$ 0 | \$ 160 | \$ 200 | \$ 200 | \$ 200 | \$ 200 |
| Registration, Dues & Fees | \$ 5,358 | \$ 2,794 | \$ 2,425 | \$ 2,794 | \$ 2,794 | \$ 2,794 | \$ 2,794 |
| Travel & Training Expenses | \$ 6,567 | \$ 4,167 | \$ 298 | \$ 3,229 | \$ 3,229 | \$ 3,229 | \$ 3,229 |
| Permits & Fees | \$ 26,074 | \$ 24,631 | \$ 27,851 | \$ 24,631 | \$ 23,920 | \$ 23,920 | \$ 23,920 |
| Miscellaneous | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total Materials and Services | \$ 146,868 | \$ 126,288 | \$ 143,627 | \$ 267,173 | \$ 280,993 | \$ 280,993 | \$ 280,993 |

Capital Outlay

| | | | | | | | |
|-----------------------------|-------------|-------------------|-------------|---------------------|---------------------|---------------------|---------------------|
| Land | \$ 0 | \$ 457,415 | \$ 0 | \$ 850,000 | \$ 0 | \$ 0 | \$ 0 |
| Buildings | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Improvements | \$ 0 | \$ 0 | \$ 0 | \$ 925,000 | \$ 1,035,000 | \$ 1,035,000 | \$ 1,035,000 |
| 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 | \$ 457,415 | \$ 0 | \$ 1,775,000 | \$ 1,035,000 | \$ 1,035,000 | \$ 1,035,000 |

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
Total Ending Fund Balance
Total Budget

| | | | | | | | |
|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| \$ 379,338 | \$ 823,607 | \$ 368,986 | \$ 2,318,372 | \$ 1,522,846 | \$ 1,522,846 | \$ 1,522,846 | \$ 1,522,846 |

Department Requirements Detail
Non-Departmental

| Expenditures by Category | Actual FY 2018-19 | Actual FY 2019-20 | Actual FY 2020-21 | Revised FY 2021-22 | Proposed FY 2022-23 | Approved FY 2022-23 | Adopted FY 2022-23 |
|--------------------------|----------------------|----------------------|----------------------|-----------------------|------------------------|------------------------|-----------------------|
|--------------------------|----------------------|----------------------|----------------------|-----------------------|------------------------|------------------------|-----------------------|

Personnel Services

| | | | | | | | |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Salaries and Wages | \$ 16,200 | \$ 15,050 | \$ 11,550 | \$ 20,000 | \$ 12,000 | \$ 12,000 | \$ 12,000 |
| Payroll Taxes | \$ 1,357 | \$ 1,205 | \$ 1,756 | \$ 2,610 | \$ 1,840 | \$ 1,840 | \$ 1,840 |
| Employee Benefits | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total Personnel Services | \$ 17,557 | \$ 16,255 | \$ 13,306 | \$ 22,610 | \$ 13,840 | \$ 13,840 | \$ 13,840 |

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 | \$ 8,714 | \$ 9,000 | \$ 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 | \$ 1,965 | \$ 3,875 | \$ 0 | \$ 3,500 | \$ 2,840 | \$ 2,840 | \$ 2,840 |
| Travel & Training Expenses | \$ 11,428 | \$ 5,091 | \$ 1,401 | \$ 8,000 | \$ 10,490 | \$ 10,490 | \$ 10,490 |
| Permits & Fees | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Miscellaneous | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total Materials and Services | \$ 22,107 | \$ 17,966 | \$ 10,401 | \$ 20,500 | \$ 22,330 | \$ 22,330 | \$ 22,330 |

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 | \$ 202,293 | \$ 598,552 | \$ 655,324 | \$ 504,283 | \$ 609,700 | \$ 609,700 | \$ 609,700 |
| Interest | \$ 145,209 | \$ 541,278 | \$ 556,635 | \$ 451,119 | \$ 496,982 | \$ 496,982 | \$ 496,982 |
| Total Debt Service | \$ 347,502 | \$ 1,139,830 | \$ 1,211,959 | \$ 955,402 | \$ 1,106,682 | \$ 1,106,682 | \$ 1,106,682 |

Total Contingency
Total Ending Fund Balance
Total Budget

| | | | | | | |
|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$ 0 | \$ 0 | \$ 0 | \$ 4,854,208 | \$ 4,018,450 | \$ 4,018,450 | \$ 4,018,450 |
| \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| \$ 387,166 | \$ 1,174,051 | \$ 1,235,666 | \$ 5,852,720 | \$ 5,161,302 | \$ 5,161,302 | \$ 5,161,302 |

Department Requirements Detail
All Department

| Expenditures by Category | Actual FY 2018-19 | Actual FY 2019-20 | Actual FY 2020-21 | Revised FY 2021-22 | Proposed FY 2022-23 | Approved FY 2022-23 | Adopted FY 2022-23 |
|-------------------------------------|----------------------|----------------------|----------------------|-----------------------|------------------------|------------------------|-----------------------|
| Personnel Services | | | | | | | |
| Full-Time Equivalent | 14.0 | 14.0 | 16.5 | 17.5 | 20.0 | 20.0 | 20.0 |
| Salaries and Wages | \$ 1,048,714 | \$ 1,108,292 | \$ 1,240,096 | \$ 1,382,749 | \$ 1,465,871 | \$ 1,465,871 | \$ 1,465,871 |
| Payroll Taxes | \$ 91,154 | \$ 94,888 | \$ 114,360 | \$ 147,160 | \$ 164,217 | \$ 164,217 | \$ 164,217 |
| Employee Benefits | \$ 445,313 | \$ 404,693 | \$ 390,555 | \$ 488,220 | \$ 547,276 | \$ 547,276 | \$ 547,276 |
| Total Personnel Services | \$ 1,585,181 | \$ 1,607,873 | \$ 1,745,011 | \$ 2,018,130 | \$ 2,177,365 | \$ 2,177,365 | \$ 2,177,365 |
| Materials and Services | | | | | | | |
| Professional and Contract Services | \$ 246,813 | \$ 301,896 | \$ 363,297 | \$ 302,043 | \$ 339,695 | \$ 339,695 | \$ 339,695 |
| IPP Project Reimbursement | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Legal Services | \$ 195,215 | \$ 235,382 | \$ 227,520 | \$ 182,433 | \$ 285,000 | \$ 285,000 | \$ 285,000 |
| Audit Services | \$ 22,600 | \$ 24,265 | \$ 23,800 | \$ 23,500 | \$ 23,300 | \$ 23,300 | \$ 23,300 |
| Advertising/Marketing/Promotions | \$ 55,898 | \$ 52,373 | \$ 45,617 | \$ 86,348 | \$ 86,750 | \$ 86,750 | \$ 86,750 |
| Property Taxes/Waterway Leases | \$ 105,491 | \$ 126,574 | \$ 139,734 | \$ 134,522 | \$ 110,585 | \$ 110,585 | \$ 110,585 |
| Insurance | \$ 207,818 | \$ 237,279 | \$ 290,435 | \$ 242,279 | \$ 249,673 | \$ 249,673 | \$ 249,673 |
| Utilities | \$ 181,229 | \$ 177,582 | \$ 199,239 | \$ 187,490 | \$ 189,000 | \$ 189,000 | \$ 189,000 |
| Operating Supplies | \$ 667 | \$ 12,464 | \$ 12,782 | \$ 23,564 | \$ 15,600 | \$ 15,600 | \$ 15,600 |
| Office Supplies | \$ 26,582 | \$ 27,508 | \$ 32,487 | \$ 28,139 | \$ 24,470 | \$ 24,470 | \$ 24,470 |
| Postage | \$ 4,011 | \$ 5,343 | \$ 3,626 | \$ 6,000 | \$ 5,210 | \$ 5,210 | \$ 5,210 |
| Maintenance & Repairs | \$ 248,209 | \$ 169,522 | \$ 291,540 | \$ 310,832 | \$ 494,200 | \$ 494,200 | \$ 494,200 |
| Minor Equipment Purchase | \$ 21,858 | \$ 22,087 | \$ 24,018 | \$ 22,000 | \$ 20,357 | \$ 20,357 | \$ 20,357 |
| Vehicle Maintenance | \$ 14,338 | \$ 9,992 | \$ 12,562 | \$ 10,492 | \$ 15,600 | \$ 15,600 | \$ 15,600 |
| Subscriptions | \$ 2,382 | \$ 448 | \$ 1,234 | \$ 3,120 | \$ 3,124 | \$ 3,124 | \$ 3,124 |
| Registration, Dues & Fees | \$ 55,529 | \$ 57,175 | \$ 53,799 | \$ 56,787 | \$ 55,906 | \$ 55,906 | \$ 55,906 |
| Travel & Training Expenses | \$ 48,454 | \$ 42,801 | \$ 10,338 | \$ 34,759 | \$ 50,069 | \$ 50,069 | \$ 50,069 |
| Permits & Fees | \$ 77,091 | \$ 67,086 | \$ 76,435 | \$ 69,979 | \$ 69,240 | \$ 69,240 | \$ 69,240 |
| Miscellaneous | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total Materials and Services | \$ 1,514,187 | \$ 1,569,776 | \$ 1,808,463 | \$ 1,724,286 | \$ 2,037,779 | \$ 2,037,779 | \$ 2,037,779 |
| Capital Outlay | | | | | | | |
| Land | \$ 0 | \$ 0 | \$ 0 | \$ 850,000 | \$ 0 | \$ 0 | \$ 0 |
| Buildings | \$ 1,565,324 | \$ 2,325,606 | \$ 2,055,748 | \$ 3,050,000 | \$ 2,500,000 | \$ 2,500,000 | \$ 2,500,000 |
| Improvements | \$ 608,692 | \$ 25,435 | \$ 0 | \$ 1,570,000 | \$ 3,080,000 | \$ 3,080,000 | \$ 3,080,000 |
| Machinery and Equipment | \$ 16,194 | \$ 66,346 | \$ 39,500 | \$ 75,000 | \$ 35,000 | \$ 35,000 | \$ 35,000 |
| Vehicles | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Infrastructure | \$ 4,445,318 | \$ 432,141 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total Capital Outlay | \$ 6,635,528 | \$ 2,849,528 | \$ 2,095,248 | \$ 5,545,000 | \$ 5,615,000 | \$ 5,615,000 | \$ 5,615,000 |
| Debt Service | | | | | | | |
| Principal | \$ 202,293 | \$ 598,552 | \$ 655,324 | \$ 504,283 | \$ 609,700 | \$ 609,700 | \$ 609,700 |
| Interest | \$ 145,209 | \$ 541,278 | \$ 556,635 | \$ 451,119 | \$ 496,982 | \$ 496,982 | \$ 496,982 |
| Total Debt Service | \$ 347,502 | \$ 1,139,830 | \$ 1,211,959 | \$ 955,402 | \$ 1,106,682 | \$ 1,106,682 | \$ 1,106,682 |
| Total Contingency | \$ 0 | \$ 0 | \$ 0 | \$ 4,854,208 | \$ 4,018,450 | \$ 4,018,450 | \$ 4,018,450 |
| Total Ending Fund Balance | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total Budget | \$ 10,082,398 | \$ 7,167,007 | \$ 6,860,680 | \$ 15,097,026 | \$ 14,955,276 | \$ 14,955,276 | \$ 14,955,276 |

Capital Projects

Fiscal year 2022

| Project | Resolution | Adopted | Notes |
|---|------------|--------------|-------|
| | Number | Amount | |
| <u>CBC</u> | | | |
| School renovation/roof | | \$ 60,000 | 2 |
| | | \$ 60,000 | |
| <u>Columbia City</u> | | | |
| Rail Improvement/drainage improve. | | \$ 75,000 | 1 |
| | | \$ 75,000 | |
| <u>McNulty Creek</u> | | | |
| Site Design, Permitting Parcel C | | \$ 400,000 | 2 |
| | | \$ 400,000 | |
| <u>Milton Creek</u> | | | |
| | | \$ 0 | |
| <u>Multnomah</u> | | | |
| Rail Spur Repairs | | \$ 200,000 | 2 |
| Site Paving | | \$ 100,000 | 2 |
| Bldg. F Permitting/D&E | | \$ 500,000 | 2 |
| Shop Building | | \$ 2,000,000 | 2 |
| | | \$ 2,800,000 | |
| <u>Port Westward</u> | | | |
| Fire Supression System Study/upgrade | | \$ 125,000 | 2 |
| Dock improvements | | \$ 850,000 | 2 |
| | | \$ 975,000 | |
| <u>RR Ave</u> | | | |
| | | \$ 0 | |
| <u>SB Marine Park</u> | | | |
| RV Park Phase II engineering | | \$ 0 | 2 |
| Dredging survey & permitting plan | | \$ 350,000 | |
| SBM Marina Improvement Phase 1 D & E, prelim permitting | | \$ 350,000 | 2 |
| | | \$ 700,000 | |
| <u>SIA</u> | | | |
| West Hanagar Repaint | | \$ 200,000 | 2 |
| Gate Replacement | | \$ 40,000 | 2 |
| Runway resurfacing/lighting upgrade D & E Prelim | | \$ 150,000 | 2 |
| | | \$ 390,000 | |
| <u>ADM</u> | | | |
| Strategic Business Plan update | | \$ 150,000 | 1 |
| Document Management System Phase II | | \$ 30,000 | 1 |
| Equipment Replacement Service Truck | | \$ 35,000 | 2 |
| | | \$ 215,000 | |
| Total projects | | \$ 5,615,000 | |

Notes:

1 These items under capitalization threshold or in R&M

2 Part of capitalized project

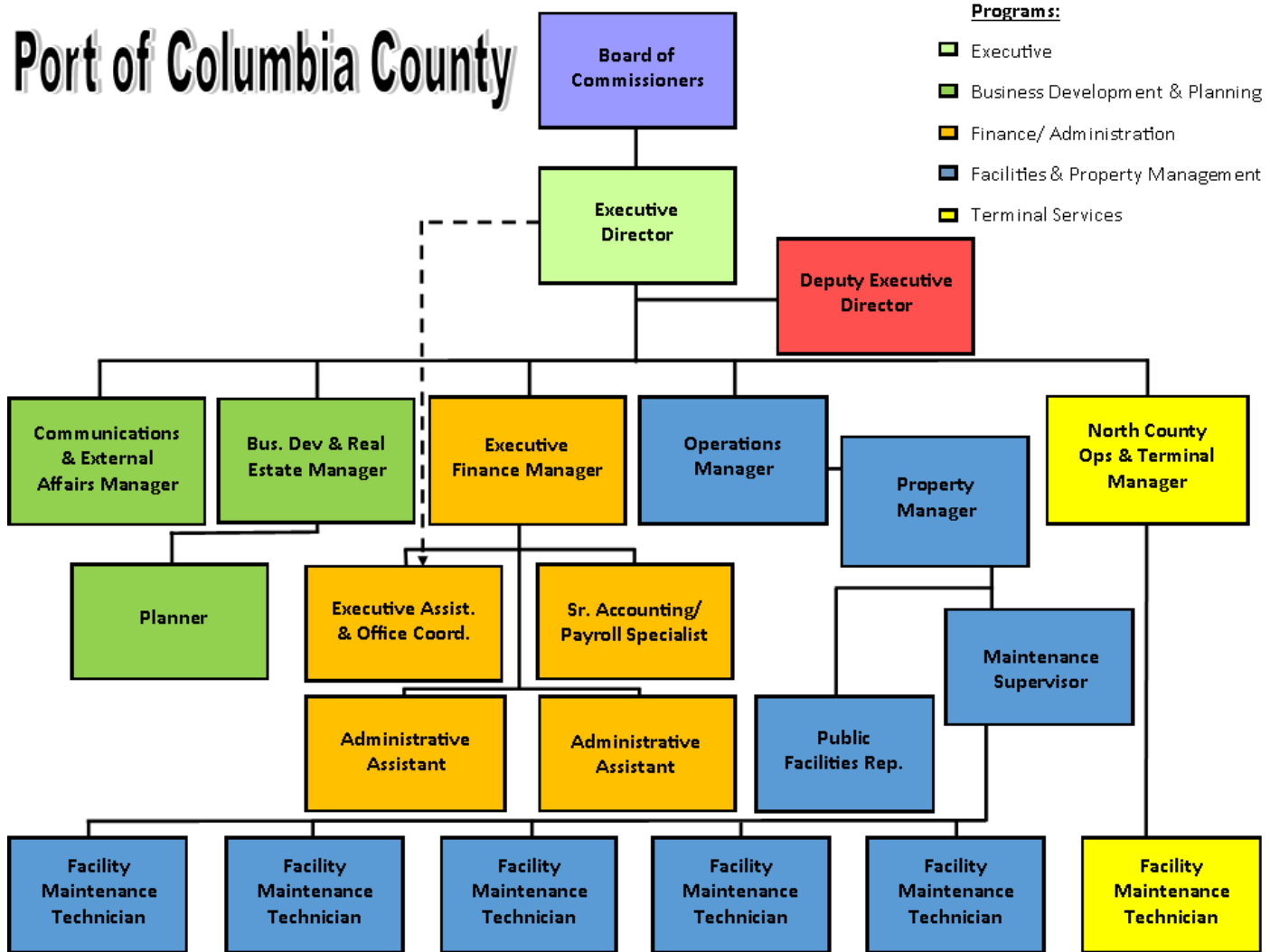
Debt Service

| Category | Interest | Final Payment | Balance at July 1, 2022 | Budget FY 2022-23 | 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 | 2 |
| RainShadow Labs | 3.37 | 01.01.26 | \$ 182,874 | \$ 11,870 | 3 |
| Mult. Composite Bldg E | 3.43 | 01.01.40 | \$ 851,007 | \$ 62,371 | 3 |
| SIA Water/Sewer | 3.96 | 04.01.45 | \$ 505,893 | \$ 32,963 | 4 |
| SA Hanger Bldg | 3.31 | 10.01.41 | \$ 2,500,000 | \$ 300,879 | |
| Planned | | | | | |
| Loans | | | | | |
| McNulty Campus Bldg I | 4.50 | | \$ 2,800,000 | \$ 180,000 | 4 |
| McNulty Campus Bldg 2 | 4.50 | | \$ 2,800,000 | \$ 180,000 | 4 |
| Total requirements | | | <u>\$12,512,329</u> | <u>\$1,106,682</u> | |

Notes:

- 1 Reimbursement from tenant.
- 2 Estimated debt authorized by the board and resolution No. 2016-16 adopted.
- 3 Estimated debt authorized by the board and resolution No. 2016-08 adopted.
- 4 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 | President | 2019-2023 |
| Position 2 | Chip Bubl | 2 nd Vice President | 2019-2023 |
| Position 3 | Chris Iverson | Vice President | 2019-2023 |
| Position 4 | Robert Keyser | Secretary | 2021-2025 |
| Position 5 | Brian Fawcett | Treasurer | 2021-2025 |

Budget Committee members consist of the Port Commissioners and an equal number of citizens appointed by the Commission to serve three-year terms. Currently, 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 | Jeff Flatt | 2021-2023 |
| Position 4 | Vacant | 2022-2024 |
| Position 5 | Dan Garrison | 2021-2023 |

| | | | |
|---|--|--|--|
| FORM OR-LB-1 | | NOTICE OF BUDGET HEARING | |
| <p>A public meeting of the Port of Columbia County will be held on June 8, 2022 at 8:30a.m. at the Port of Columbia County boardroom, 100 E Street, Columbia City, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022 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 Street, Columbia City, Oregon, between the hours of 8:00 a.m. and 5:00 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.</p> | | | |
| Contact: Robert F. Gadotti, Executive Finance Manager | | Telephone: (503) 397-2888 | Email: gadotti@portofcolumbiacounty.org |
| FINANCIAL SUMMARY - RESOURCES | | | |
| TOTAL OF ALL FUNDS | Actual Amount 2020-2021 | Adopted Budget This Year 2021-2022 | Approved Budget Next Year 2022-2023 |
| Beginning Fund Balance/Net Working Capital | 6,383,184 | 5,699,693 | 7,232,354 |
| Fees, Licenses, Permits, Fines, Assessments & Other Service | 5,627,588 | 5,558,337 | 7,011,388 |
| Federal, State & all Other Grants, Gifts, Allocations & Donations | 209,856 | 41,164 | 394,627 |
| 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 | 2,010,309 | 3,797,832 | 316,907 |
| Current Year Property Taxes Estimated to be Received | 0 | 0 | 0 |
| Total Resources | 14,230,937 | 15,097,026 | 14,955,276 |
| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION | | | |
| Personnel Services | 1,745,011 | 2,018,130 | 2,177,365 |
| Materials and Services | 1,808,464 | 1,724,286 | 2,037,778 |
| Capital Outlay | 2,095,248 | 5,545,000 | 5,615,000 |
| Debt Service | 1,211,958 | 955,402 | 1,106,682 |
| Interfund Transfers | 0 | 0 | 0 |
| Contingencies | 7,370,256 | 4,854,208 | 4,018,451 |
| Special Payments | 0 | 0 | 0 |
| Unappropriated Ending Balance and Reserved for Future Expenditure | 0 | 0 | 0 |
| Total Requirements | 14,230,937 | 15,097,026 | 14,955,276 |
| 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 | 533,175 | 506,288 | 648,364 |
| FTE | 1 | 1 | 1 |
| Business Development and Planning | 284,499 | 458,549 | 555,169 |
| FTE | 3 | 3 | 3 |
| Finance and Administration | 512,429 | 564,999 | 703,343 |
| FTE | 4.5 | 4.5 | 5 |
| Facility and Property Management | 3,881,427 | 5,396,098 | 6,364,251 |
| FTE | 6 | 7 | 9 |
| Terminal Services | 413,484 | 2,318,372 | 1,522,846 |
| FTE | 2 | 2 | 2 |
| Not Allocated to Organizational Unit or Program | 8,605,923 | 5,852,720 | 5,161,303 |
| FTE | 0 | 0 | 0 |
| Total Requirements | 14,230,937 | 15,097,026 | 14,955,276 |
| Total FTE | 16.5 | 17.5 | 20 |
| STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING * | | | |
| PROPERTY TAX LEVIES | | | |
| | Rate or Amount Imposed 2020-2021 | Rate or Amount Imposed This Year 2021-2022 | Rate or Amount Approved Next Year 2022-2023 |
| Permanent Rate Levy (rate limit 0.0886 per \$1,000) | 0.0000 | 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 | \$6,912,329 | \$5,600,000 | |
| * If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines. | | | |
| 150-504-064 (Rev. 11-19-21) | | | |

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

To assessor of Columbia County

FORM OR-LB-50
2022-2023

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

| | | | | |
|--|---|--|--|-------------------------|
| 100 E Street Mailing Address of District | Columbia City City | OR State | 97018 ZIP code | 6/8/2022 Date |
| Robert Gadotti Contact Person | Executive Finance Manager Title | 503-397-2888 Daytime Telephone | gadotti@portofcolumbiacounty.org 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 | |
| 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. | | Excluded from Measure 5 Limits Dollar Amount of Bond Levy |
| 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. | 0.0000 | |

PART II: RATE LIMIT CERTIFICATION

| | | |
|--|---|--------|
| 6. Permanent rate limit in dollars and cents per \$1,000 | 6 | 0.0886 |
| 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. 2022-15

ADOPTING THE FY 2022-2023 BUDGET, MAKING APPROPRIATIONS

BE IT RESOLVED that the Board of Commissioners of the Port of Columbia County hereby adopts the budget for the fiscal year 2022-2023 in the total amount of \$14,955,276. 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, 2022, for the following purposes:

Enterprise Fund

| | | |
|---|----|-----------|
| Executive | \$ | 648,364 |
| Business Development & Planning | | 555,169 |
| Finance/Administration | | 703,343 |
| Facilities & Property Management | | 6,364,251 |
| Terminal Services | | 1,522,846 |
| <u>Not Allocated to Organizational Unit or Program:</u> | | |
| Personnel Services | | 13,840 |
| Materials and Services | | 22,330 |
| Debt Service | | 1,106,683 |
| Contingency | | 4,018,450 |
| Total | | 5,852,720 |

Total Appropriations, All Funds 14,955,276*

Total Unappropriated, All Funds 0

TOTAL ADOPTED BUDGET \$ 14,955,276*

(*amounts with asterisks must match)

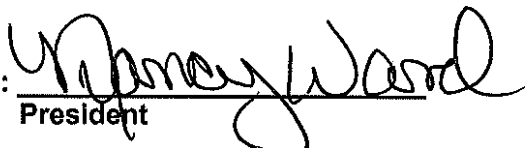
BE IT RESOLVED by the Board of Commissioners of the Port of Columbia County as follows: The above resolution statements were approved and declared

PASSED AND ADOPTED this 8th day of June 2022 by the following vote:

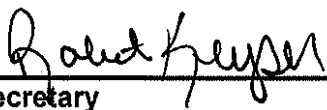
AYES: 5

NAYS: 0

Port of Columbia County

By: 
President

Attested By:


Secretary

RESOLUTION NO. 2022-15

RESOLUTION NO. 2022-16

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 2022-23 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

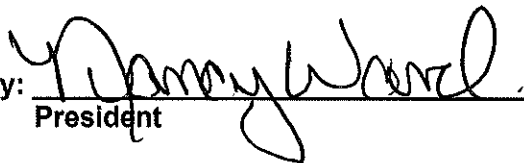
BE IT RESOLVED by the Board of Commissioners of the Port of Columbia County as follows:
The above resolution statements were approved and declared,

PASSED AND ADOPTED this 8th day of June 2022 by the following vote:

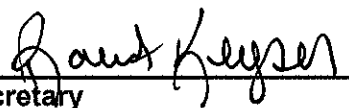
AYES: 5

NAYS: 0

Port of Columbia County

By: 
President

Attested By:


Secretary