

**Port of Columbia County  
2023-2024 ADOPTED BUDGET**



**PORT OF COLUMBIA COUNTY  
2023-2024 ADOPTED BUDGET  
TABLE OF CONTENTS**

**Budget Messages**

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

**Budget Summary**

Summary of Resources and Requirements.....	10
Resources Detail.....	11

**Department Detail**

Executive.....	12
Business Development & External Communications.....	13
Finance Administration .....	14
Facility & Property Management.....	15
Terminal Services.....	16
Non-Departmental.....	17
All Department.....	18

**Appendix**

Capital Projects.....	19
Debt Service.....	20
Organization Chart.....	21
Port of Columbia County Commissioners/Budget Committee.....	22
LB-1 Form.....	23
LB- 50 Form.....	24
Resolution 2023-15.....	25
Resolution 2023-16.....	26

## EXECUTIVE DIRECTOR'S MESSAGE

I'm pleased to present the Adopted Budget for the Port of Columbia County for consideration and approval by the Budget Committee. This Fiscal Year (FY) 2023-24 Adopted Budget reflects our strong commitment to fiscal responsibility and accountability while making strategic investments and maintaining a sustainable future. This document highlights funding for the operational and capital activities of the Port for the coming year.

The Port has continued to build on its strong financial position from last year as we enter FY 2023-24. The beginning balance is forecast to be \$8.1 million, which is an increase of over \$800k from this time last year. The Adopted Budget includes capital investments of \$7.3 million, with projects at selected Port sites. Significant projects include a new shop building for the Port maintenance team at Multnomah Industrial Park, improvements to the Beaver Dock at Port Westward, and dredging at Scappoose Bay Marina.

When dredging is completed, the project will allow for a safe passage for boats to launch at the marina. By dredging the marina, the Port is also helping the ecosystem. The dredging will remove trash, sludge, and dead vegetation to help keep the water clean. The total cost of this project is estimated at \$2.5 million, and the Port is applying for a grant to help with funding for this project.



The Port is continuing to move forward with the site preparation at the McNulty Creek Industrial Park, preparing it for future development. McNulty Creek is a certified site by the State of Oregon and one of the few “shovel-ready” industrial sites available in Columbia County. The Port is currently working on site design and permitting and is actively marketing the property for a possible build-to-suit opportunity to businesses looking to locate or expand in Columbia 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 and sustainable aviation fuel. Once in operation, this \$2.5B facility will generate upwards of 240 jobs, an additional \$4-6 million a year in revenue for the Port, and \$16 million in tax revenue for the county. In September of 2021, NEXT began making lease payments to the Port of \$108k per month. NEXT is currently waiting for the U.S. Army Corps of Engineers to complete an Environmental Impact Statement on the project, which is expected by the end of 2023.

We are also looking forward to updating our Strategic Business Plan in the coming year and engaging with our community members and local stakeholders as we ask for your assistance to establish the future vision, goals, and priorities for the Port.

A sincere thank you to the dedicated community volunteers who serve on our Budget Committee and our two Advisory Committees for the Marina and the Airport. The Port's committees play an important role and provide staff with a fresh perspective on planning and implementation. In closing, I want to thank the Port staff for their dedication and hard work and the Commission 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.

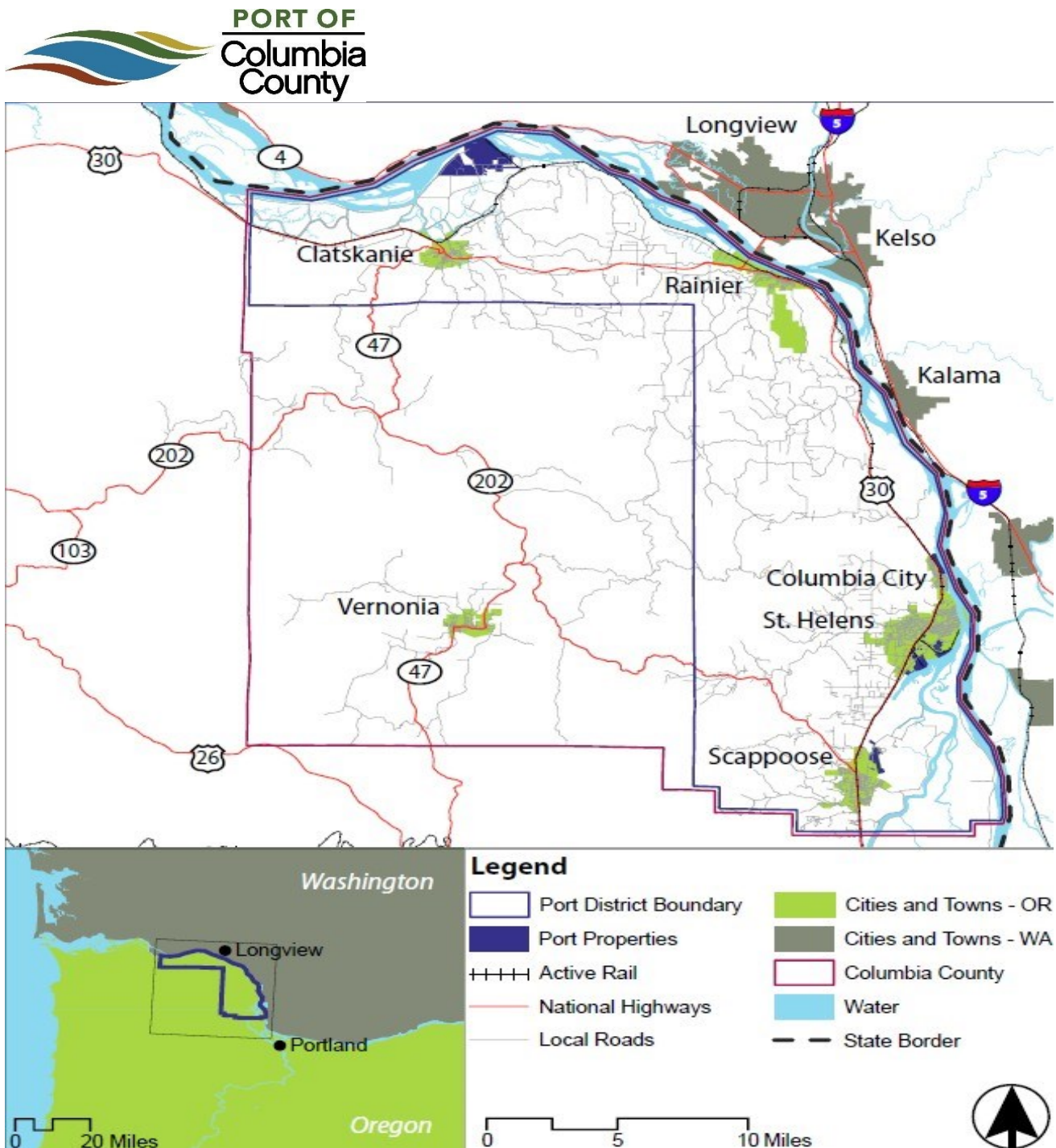
Respectfully,

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".

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, RV park/campground, and two other property sites.



**BUDGET OVERVIEW**

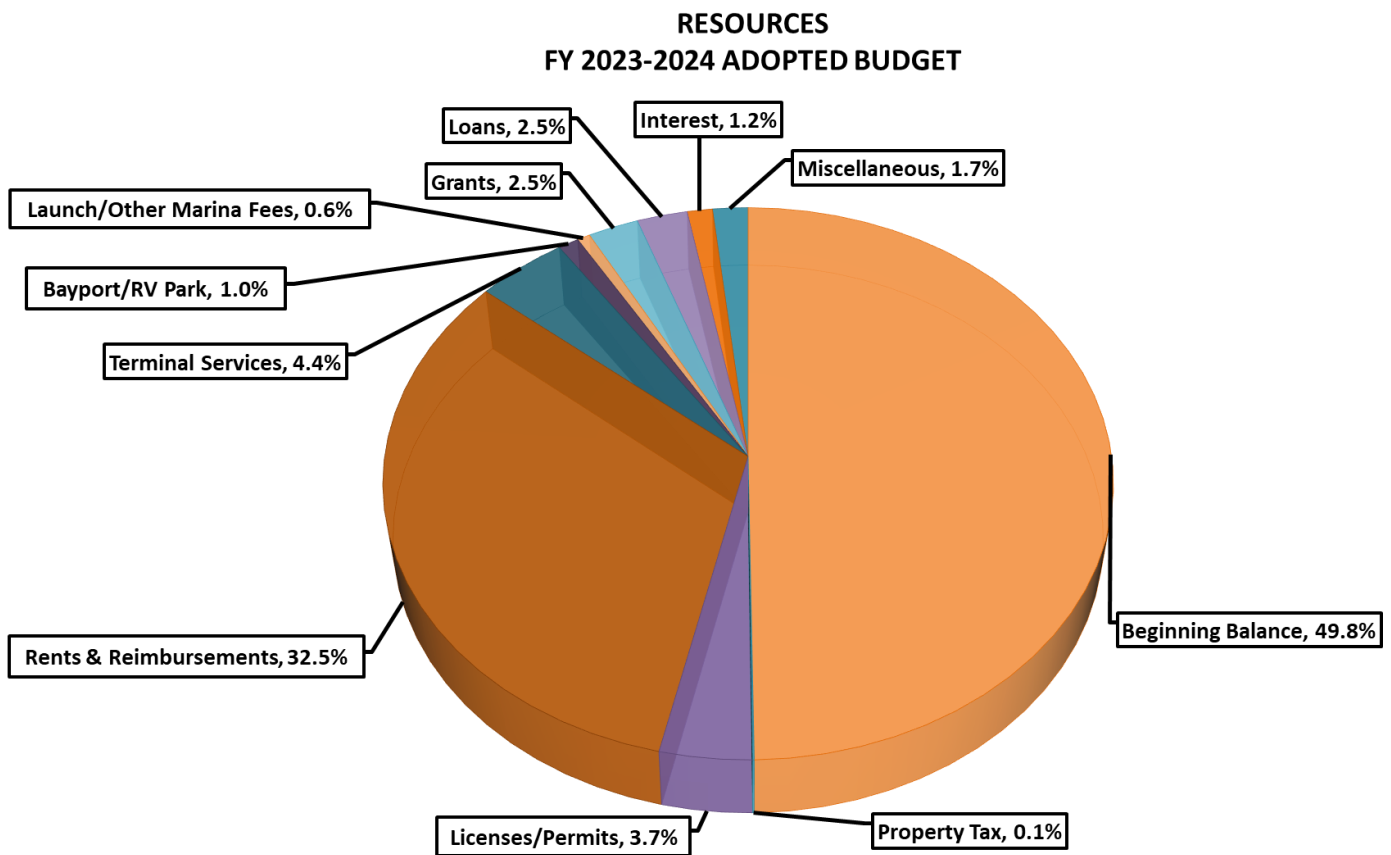
The Adopted Budget for Fiscal Year (FY) 2023-24 totals \$ 16.2 million which is an increase from the FY 2022-23 Adopted Budget. The increase is attributed to an increased capital outlay.

**Major Assumptions**

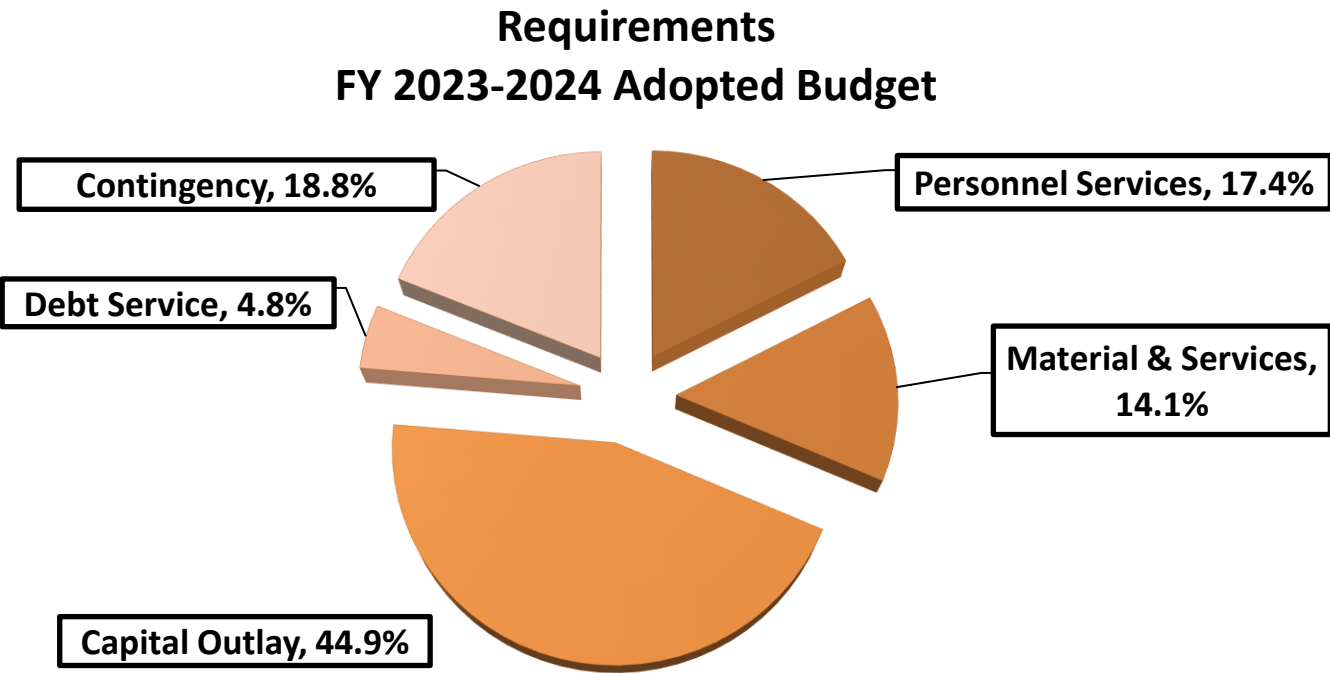
Overall, most property leases provide for annual increases tied to the Western Region Consumer Price Index (CPI). Where applicable, the CPI increase assumed for the 2023-24 fiscal year is 6.0% compared to 6.5% last year. The Marina moorage and Airport hangar fees are scheduled to increase in July 2023 by the two-year CPI of 11.7%; these rates are adjusted every two years.

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 2023. 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 graph below:

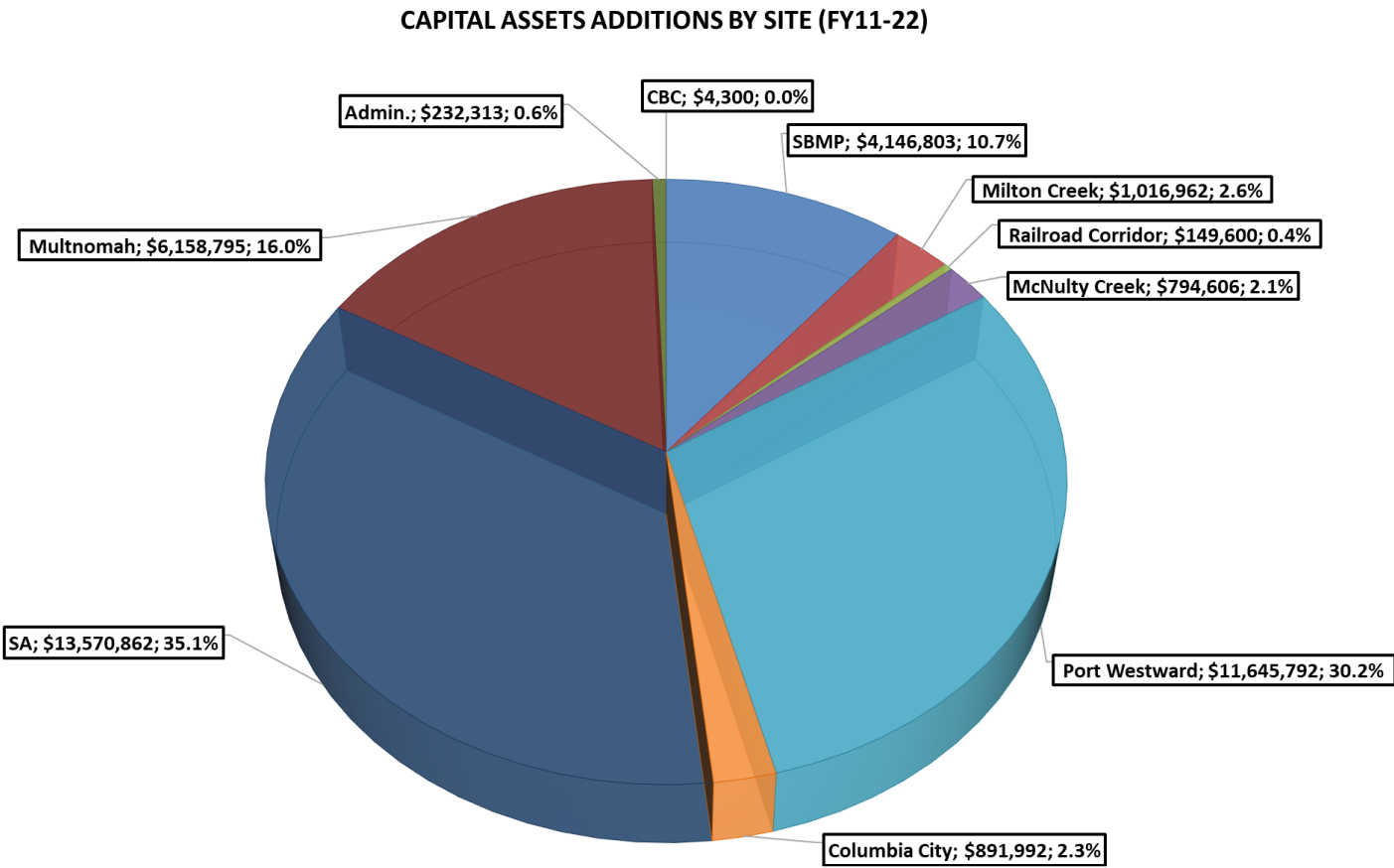


The overall requirements are illustrated in the graph below:

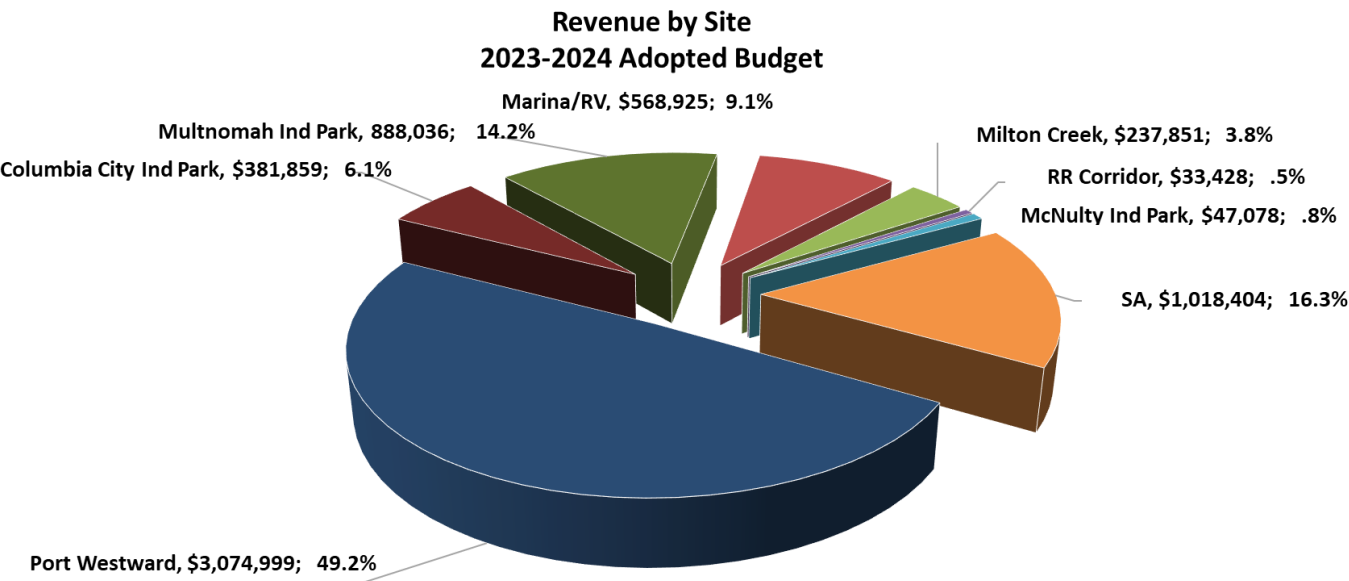


The Adopted 2023-24 budget is for \$7.2 million in capital projects. The Port in 2016-2017 revised its fixed asset thresholds, so some projects that would have been capitalized will be included in repairs and maintenance.

Over the past ten fiscal years, the Port has spent over \$40 million throughout the district. The chart shows the level of spending by the facility for FY 2011-22.

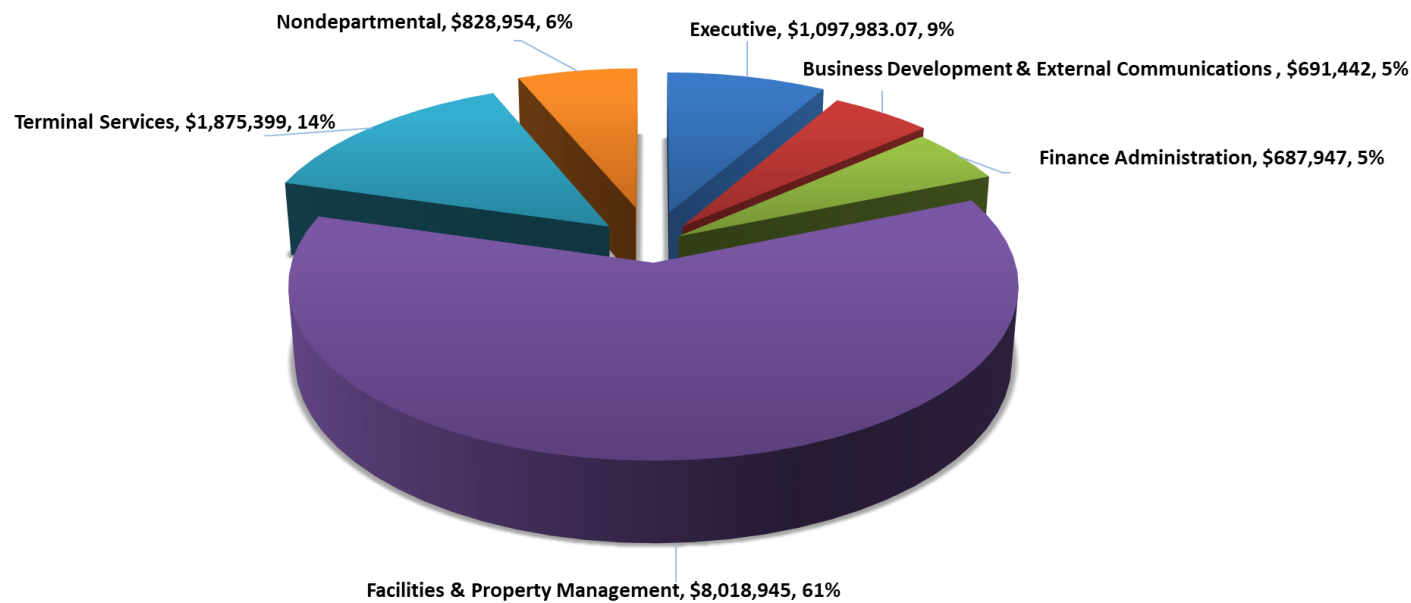


There are about 42 commercial/ industrial tenants spread throughout the Port’s facilities and over 100 individual tenants each at the airport and marina. Combined budgeted revenues for all tenant leases, permits, and licenses are more than \$6 million. The following chart shows the Adopted revenue by site for FY 2023-24.



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 Debt Service and Operating Contingency, which will be reported in non-departmental. The graph below looks at the total Adopted expenditures by program.

**FY 2023-2024 ADOPTED BUDGET EXPENDITURES BY DEPARTMENT**



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 6%, a 5% decrease in health care coverage premiums, and PERS estimates remaining 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 Commissioners 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 materialize as stated.

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



Robert F. Gadotti, CGFM  
Executive Finance Manager

## Summary of Resources & Requirements

Resources by Category	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Revised FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24
Property Taxes	\$ 393,805	\$ 26,903	\$ 14,945	\$ 0	\$ 480,000	\$ 10,000	\$ 10,000
Licenses and Permits	\$ 550,219	\$ 545,799	\$ 607,845	\$ 563,935	\$ 608,143	\$ 608,143	\$ 608,143
Rents and Reimbursements	\$ 3,745,359	\$ 3,422,156	\$ 4,541,939	\$ 5,784,327	\$ 5,289,513	\$ 5,289,513	\$ 5,289,513
Terminal Services	\$ 562,234	\$ 184,712	\$ 577,512	\$ 411,202	\$ 718,925	\$ 718,925	\$ 718,925
Bayport RV Park	\$ 99,034	\$ 151,075	\$ 143,375	\$ 161,996	\$ 163,557	\$ 163,557	\$ 163,557
Launch Fees/Other Marina Fees	\$ 86,695	\$ 116,310	\$ 93,821	\$ 89,927	\$ 101,011	\$ 101,011	\$ 101,011
Grants	\$ 253,719	\$ 209,856	\$ 259,877	\$ 394,627	\$ 400,000	\$ 400,000	\$ 400,000
Loan Proceeds	\$ 1,420,000	\$ 2,010,309	\$ 0	\$ 0	\$ 400,000	\$ 400,000	\$ 400,000
Interest Earnings	\$ 2,698	\$ 1,198	\$ 132,348	\$ 38,036	\$ 200,000	\$ 200,000	\$ 200,000
Tenant Capital Reimbursement	\$ 0	\$ 0	\$ 0	\$ 250,018	\$ 250,018	\$ 250,018	\$ 250,018
Miscellaneous	\$ 1,218,583	\$ 1,179,435	\$ 1,155,105	\$ 28,853	\$ 30,000	\$ 30,000	\$ 30,000
Subtotal	<b>\$ 8,332,346</b>	<b>\$ 7,847,753</b>	<b>\$ 7,526,767</b>	<b>\$ 7,722,922</b>	<b>\$ 8,641,168</b>	<b>\$ 8,171,168</b>	<b>\$ 8,171,168</b>
Beginning Fund Balance	\$ 5,217,845	\$ 6,383,184	\$ 7,370,256	\$ 7,232,354	\$ 8,092,245	\$ 8,092,245	\$ 8,092,245
<b>Fund Total</b>	<b>\$ 13,550,191</b>	<b>\$ 14,230,937</b>	<b>\$ 14,897,024</b>	<b>\$ 14,955,276</b>	<b>\$ 16,733,413</b>	<b>\$ 16,263,413</b>	<b>\$ 16,263,413</b>

Expenditures by Category	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Revised FY 2022-23	Proposed FY 2023-24	Adopted FY 2023-24	Adopted FY 2023-24
Personnel Services	\$ 1,607,873	\$ 1,745,011	\$ 1,847,130	\$ 2,177,365	\$ 2,824,265	\$ 2,824,265	\$ 2,824,265
Materials and Services	\$ 1,569,776	\$ 1,808,464	\$ 1,823,242	\$ 2,037,779	\$ 2,295,741	\$ 2,295,741	\$ 2,295,741
Capital Outlay	\$ 2,849,528	\$ 2,095,248	\$ 628,272	\$ 5,615,000	\$ 7,295,000	\$ 7,295,000	\$ 7,295,000
Transfers	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Debt Service	\$ 1,139,830	\$ 1,211,958	\$ 1,190,990	\$ 1,106,682	\$ 785,664	\$ 785,664	\$ 785,664
Subtotal	<b>\$ 7,167,007</b>	<b>\$ 6,860,681</b>	<b>\$ 5,489,634</b>	<b>\$ 10,936,826</b>	<b>\$ 13,200,670</b>	<b>\$ 13,200,670</b>	<b>\$ 13,200,670</b>
Contingency	\$ 0	\$ 0	\$ 1,315,145	\$ 4,018,450	\$ 3,532,743	\$ 3,062,743	\$ 3,062,743
Ending Fund Balance	\$ 6,383,184	\$ 7,370,256	\$ 8,092,245	\$ 0	\$ 0	\$ 0	\$ 0
<b>Fund Total</b>	<b>\$ 13,550,191</b>	<b>\$ 14,230,937</b>	<b>\$ 14,897,024</b>	<b>\$ 14,955,276</b>	<b>\$ 16,733,413</b>	<b>\$ 16,263,413</b>	<b>\$ 16,263,413</b>

**Resources Detail**

Resources by Category	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Revised FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24
<b>Property Taxes</b>							
Current Year's Taxes	\$ 383,512	\$ 0	\$ 0	\$ 0	\$ 470,000	\$ 0	\$ 0
Prior Year's Taxes	\$ 10,294	\$ 26,906	\$ 14,945	\$ 0	\$ 10,000	\$ 10,000	\$ 10,000
<b>Total Property Taxes</b>	<b>\$ 393,806</b>	<b>\$ 26,906</b>	<b>\$ 14,945</b>	<b>\$ 0</b>	<b>\$ 480,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>Licenses</b>							
Hangar Rentals	\$ 318,460	\$ 292,031	\$ 315,171	\$ 318,236	\$ 342,721	\$ 342,721	\$ 342,721
Slip Rentals	\$ 191,451	\$ 212,146	\$ 260,023	\$ 245,699	\$ 265,422	\$ 265,422	\$ 265,422
<b>Total Licenses</b>	<b>\$ 509,911</b>	<b>\$ 504,177</b>	<b>\$ 575,194</b>	<b>\$ 563,935</b>	<b>\$ 608,143</b>	<b>\$ 608,143</b>	<b>\$ 608,143</b>
<b>Rents and Reimbursements</b>							
<b>Leases and Permits - Industrial/Commercial</b>							
Columbia City	\$ 398,817	\$ 348,653	\$ 348,393	\$ 370,601	\$ 381,859	\$ 381,859	\$ 381,859
McNulty Creek	\$ 46,042	\$ 40,920	\$ 41,534	\$ 44,232	\$ 47,078	\$ 47,078	\$ 47,078
Milton Creek	\$ 199,985	\$ 205,054	\$ 218,895	\$ 235,216	\$ 237,851	\$ 237,851	\$ 237,851
Multnomah	\$ 728,871	\$ 770,670	\$ 788,232	\$ 838,673	\$ 888,036	\$ 888,036	\$ 888,036
Port Westward	\$ 987,816	\$ 1,008,538	\$ 1,928,478	\$ 2,894,156	\$ 2,356,074	\$ 2,356,074	\$ 2,356,074
Railroad Corridor	\$ 29,485	\$ 29,982	\$ 29,736	\$ 31,669	\$ 33,428	\$ 33,428	\$ 33,428
Scappoose Bay Marine Park	\$ 34,678	\$ 35,747	\$ 36,087	\$ 38,433	\$ 38,935	\$ 38,935	\$ 38,935
Scappoose Airport	\$ 451,318	\$ 642,335	\$ 565,165	\$ 582,128	\$ 675,683	\$ 675,683	\$ 675,683
Sub Total Leases/Permits - Industrial /Commercial	\$ 2,877,012	\$ 3,081,899	\$ 3,956,520	\$ 5,035,106	\$ 4,658,943	\$ 4,658,943	\$ 4,658,943
<b>Reimbursements</b>							
Property Taxes	\$ 107,033	\$ 103,408	\$ 115,421	\$ 112,923	\$ 123,938	\$ 123,938	\$ 123,938
Miscellaneous	\$ 27,515	\$ 17,792	\$ 10,226	\$ 10,184	\$ 10,184	\$ 10,184	\$ 10,184
Property Insurance	\$ 59,829	\$ 103,083	\$ 120,742	\$ 128,590	\$ 108,373	\$ 108,373	\$ 108,373
Water and Sewage	\$ 52,814	\$ 44,998	\$ 69,246	\$ 63,155	\$ 63,155	\$ 63,155	\$ 63,155
O&M	\$ 466,545	\$ 223,780	\$ 293,060	\$ 434,369	\$ 324,920	\$ 324,920	\$ 324,920
Tenant Capital Improvement	\$ 541,438	\$ 613,246	\$ 684,569	\$ 250,018	\$ 250,018	\$ 250,018	\$ 250,018
Subtotal Reimbursements	\$ 1,255,173	\$ 1,106,307	\$ 1,293,264	\$ 999,239	\$ 880,588	\$ 880,588	\$ 880,588
<b>Total Rents and Reimbursements</b>	<b>\$ 4,132,185</b>	<b>\$ 4,188,206</b>	<b>\$ 5,249,784</b>	<b>\$ 6,034,345</b>	<b>\$ 5,539,531</b>	<b>\$ 5,539,531</b>	<b>\$ 5,539,531</b>
<b>Terminal Services</b>							
Dockage	\$ 262,234	\$ 99,507	\$ 277,512	\$ 103,280	\$ 341,000	\$ 341,000	\$ 341,000
Wharfage	\$ 300,000	\$ 308,985	\$ 300,000	\$ 307,922	\$ 377,925	\$ 377,925	\$ 377,925
<b>Total Terminal Services</b>	<b>\$ 562,234</b>	<b>\$ 408,492</b>	<b>\$ 577,512</b>	<b>\$ 411,202</b>	<b>\$ 718,925</b>	<b>\$ 718,925</b>	<b>\$ 718,925</b>
<b>Marina/RV Park</b>							
Campground Sites/Coin Showers	\$ 99,479	\$ 151,074	\$ 142,820	\$ 161,996	\$ 163,557	\$ 163,557	\$ 163,557
Launch Permit	\$ 51,347	\$ 61,554	\$ 55,823	\$ 53,456	\$ 59,264	\$ 59,264	\$ 59,264
Parking	\$ 31,188	\$ 50,056	\$ 33,602	\$ 32,185	\$ 35,191	\$ 35,191	\$ 35,191
Other	\$ 3,715	\$ 4,700	\$ 3,876	\$ 4,286	\$ 6,556	\$ 6,556	\$ 6,556
<b>Total Marina/ RV Park</b>	<b>\$ 185,729</b>	<b>\$ 267,384</b>	<b>\$ 236,121</b>	<b>\$ 251,923</b>	<b>\$ 264,568</b>	<b>\$ 264,568</b>	<b>\$ 264,568</b>
<b>Grants</b>							
Federal Grants	\$ 0	\$ 30,000	\$ 245,250	\$ 290,000	\$ 50,000	\$ 50,000	\$ 50,000
State Grants	\$ 253,719	\$ 179,855	\$ 7,127	\$ 104,627	\$ 350,000	\$ 350,000	\$ 350,000
<b>Total Grants</b>	<b>\$ 253,719</b>	<b>\$ 209,855</b>	<b>\$ 252,377</b>	<b>\$ 394,627</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>
<b>Total Loan Proceeds</b>	<b>\$ 1,420,000</b>	<b>\$ 2,010,309</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>
<b>Insurance Reimbursement</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total Interest Earnings</b>	<b>\$ 231,181</b>	<b>\$ 201,248</b>	<b>\$ 132,316</b>	<b>\$ 38,036</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>
<b>Miscellaneous</b>							
Late Fees	\$ 10,010	\$ 5,494	\$ 3,774	\$ 3,853	\$ 5,000	\$ 5,000	\$ 5,000
Promissory Note Interest	\$ 2,697	\$ 1,198	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous Income	\$ 630,874	\$ 24,484	\$ 484,745	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
<b>Total Miscellaneous</b>	<b>\$ 643,581</b>	<b>\$ 31,176</b>	<b>\$ 488,519</b>	<b>\$ 28,853</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>
<b>Subtotal</b>	<b>\$ 8,332,346</b>	<b>\$ 7,847,753</b>	<b>\$ 7,526,768</b>	<b>\$ 7,722,922</b>	<b>\$ 8,641,168</b>	<b>\$ 8,171,168</b>	<b>\$ 8,171,168</b>
<b>Beginning Fund Balance</b>	<b>\$ 5,217,845</b>	<b>\$ 6,383,184</b>	<b>\$ 7,370,256</b>	<b>\$ 7,232,354</b>	<b>\$ 8,092,245</b>	<b>\$ 8,092,245</b>	<b>\$ 8,092,245</b>
<b>Total All Resources</b>	<b>\$ 13,550,191</b>	<b>\$ 14,230,937</b>	<b>\$ 14,897,024</b>	<b>\$ 14,955,276</b>	<b>\$ 16,733,413</b>	<b>\$ 16,263,413</b>	<b>\$ 16,263,413</b>

## Department Requirements Detail

## Executive

Expenditures by Category	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Revised FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24
<b>Personnel Services</b>							
Full-Time Equivalent	2.0	1.0	2.0	1.0	2.0	2.0	2.0
Salaries and Wages	\$ 175,989	\$ 138,125	\$ 132,400	\$ 142,355	\$ 417,429	\$ 417,429	\$ 417,429
Payroll Taxes	\$ 16,364	\$ 21,932	\$ 14,136	\$ 16,613	\$ 48,890	\$ 48,890	\$ 48,890
Employee Benefits	\$ 29,659	\$ 13,420	\$ 42,699	\$ 49,996	\$ 96,964	\$ 96,964	\$ 96,964
<b>Total Personnel Services</b>	<b>\$ 222,011</b>	<b>\$ 173,477</b>	<b>\$ 189,235</b>	<b>\$ 208,964</b>	<b>\$ 563,283</b>	<b>\$ 563,283</b>	<b>\$ 563,283</b>
<b>Materials and Services</b>							
Professional and Contract Services	\$ 55,081	\$ 92,824	\$ 57,533	\$ 80,000	\$ 83,000	\$ 83,000	\$ 83,000
Legal Services	\$ 235,382	\$ 203,975	\$ 386,765	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
Audit Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Advertising/Marketing/Promotions	\$ 850	\$ 865	\$ 131	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Property Taxes/Waterway Leases	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Insurance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Utilities	\$ 2,846	\$ 3,156	\$ 4,513	\$ 3,100	\$ 3,100	\$ 3,100	\$ 3,100
Operating Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Office Supplies	\$ 9,000	\$ 3,913	\$ 12,426	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
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	\$ 448	\$ 974	\$ 2,990	\$ 3,100	\$ 3,100	\$ 3,100	\$ 3,100
Registration, Dues & Fees	\$ 44,843	\$ 46,841	\$ 47,720	\$ 61,000	\$ 61,000	\$ 61,000	\$ 61,000
Travel & Training Expenses	\$ 26,217	\$ 7,150	\$ 22,202	\$ 29,000	\$ 29,000	\$ 29,000	\$ 29,000
Permits & Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Materials and Services</b>	<b>\$ 374,667</b>	<b>\$ 359,698</b>	<b>\$ 534,280</b>	<b>\$ 531,700</b>	<b>\$ 534,700</b>	<b>\$ 534,700</b>	<b>\$ 534,700</b>
<b>Capital Outlay</b>							
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
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Debt Service</b>							
Principal	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Debt Service</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total Contingency</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total Ending Fund Balance</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total Budget</b>	<b>\$ 596,678</b>	<b>\$ 533,175</b>	<b>\$ 723,515</b>	<b>\$ 740,664</b>	<b>\$ 1,097,983</b>	<b>\$ 1,097,983</b>	<b>\$ 1,097,983</b>

**Department Requirements Detail**
**Business Development & External Communications**

Expenditures by Category	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Revised FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24
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**Personnel Services**

Full-Time Equivalent	3.0	3.0	3.0	3.0	5.0	5.0	5.0
Salaries and Wages	\$ 150,262	\$ 159,068	\$ 167,185	\$ 263,434	\$ 366,960	\$ 366,960	\$ 366,960
Payroll Taxes	\$ 12,169	\$ 18,737	\$ 13,303	\$ 31,828	\$ 33,271	\$ 33,271	\$ 33,271
Employee Benefits	\$ 35,085	\$ 40,888	\$ 31,537	\$ 98,107	\$ 83,107	\$ 83,107	\$ 83,107
<b>Total Personnel Services</b>	<b>\$ 197,516</b>	<b>\$ 218,693</b>	<b>\$ 212,025</b>	<b>\$ 393,369</b>	<b>\$ 483,337</b>	<b>\$ 483,337</b>	<b>\$ 483,337</b>

**Materials and Services**

Professional Services	\$ 64,895	\$ 16,513	\$ 54,497	\$ 62,000	\$ 62,000	\$ 62,000	\$ 62,000
Legal Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Audit Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Advertising/Marketing/Promotions	\$ 50,586	\$ 42,666	\$ 50,283	\$ 104,900	\$ 104,900	\$ 104,900	\$ 104,900
Property Taxes/Waterway Leases	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Insurance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Utilities	\$ 1,285	\$ 2,043	\$ 1,814	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Operating Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Office Supplies	\$ 746	\$ 504	\$ 741	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Postage	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Maintenance & Repairs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Minor Equipment Purchase	\$ 599	\$ 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	\$ 3,336	\$ 3,648	\$ 5,520	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500
Travel & Training Expenses	\$ 4,381	\$ 432	\$ 4,783	\$ 26,505	\$ 26,505	\$ 26,505	\$ 26,505
Permits & Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Materials and Services</b>	<b>\$ 125,828</b>	<b>\$ 65,806</b>	<b>\$ 117,638</b>	<b>\$ 208,105</b>	<b>\$ 208,105</b>	<b>\$ 208,105</b>	<b>\$ 208,105</b>

**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
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**Debt Service**

Principal	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Debt Service</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

<b>Total Contingency</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Ending Fund Balance</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Budget</b>	<b>\$ 323,344</b>	<b>\$ 284,499</b>	<b>\$ 329,663</b>	<b>\$ 601,474</b>	<b>\$ 691,442</b>	<b>\$ 691,442</b>	<b>\$ 691,442</b>

# Department Requirements Detail

# Finance Administration

Expenditures by Category	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Revised FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24
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## Personnel Services

Full-Time Equivalent	3.5	4.5	4.5	5.0	3.0	3.0	3.0
Salaries and Wages	\$ 191,094	\$ 287,884	\$ 319,095	\$ 428,461	\$ 367,680	\$ 367,680	\$ 367,680
Payroll Taxes	\$ 15,757	\$ 22,971	\$ 25,527	\$ 39,830	\$ 42,320	\$ 42,320	\$ 42,320
Employee Benefits	\$ 70,867	\$ 82,481	\$ 89,095	\$ 129,165	\$ 122,647	\$ 122,647	\$ 122,647
<b>Total Personnel Services</b>	<b>\$ 277,718</b>	<b>\$ 393,336</b>	<b>\$ 433,718</b>	<b>\$ 597,456</b>	<b>\$ 532,647</b>	<b>\$ 532,647</b>	<b>\$ 532,647</b>

## Materials and Services

Professional Services	\$ 22,139	\$ 38,288	\$ 40,286	\$ 38,305	\$ 61,500	\$ 61,500	\$ 61,500
Legal Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Audit Services	\$ 24,265	\$ 23,800	\$ 23,300	\$ 23,300	\$ 24,200	\$ 24,200	\$ 24,200
Advertising/Marketing/Promotions	\$ 703	\$ 693	\$ 2,371	\$ 450	\$ 600	\$ 600	\$ 600
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	\$ 3,882	\$ 13,074	\$ 12,409	\$ 8,270	\$ 17,000	\$ 17,000	\$ 17,000
Postage	\$ 5,343	\$ 3,626	\$ 3,567	\$ 5,210	\$ 5,300	\$ 5,300	\$ 5,300
Maintenance & Repairs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Minor Equipment Purchase	\$ 12,609	\$ 19,068	\$ 11,597	\$ 10,548	\$ 11,000	\$ 11,000	\$ 11,000
Vehicle Maintenance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subscriptions	\$ 0	\$ 100	\$ 0	\$ 364	\$ 200	\$ 200	\$ 200
Registration, Dues & Fees	\$ 805	\$ 475	\$ 725	\$ 1,250	\$ 1,500	\$ 1,500	\$ 1,500
Travel & Training Expenses	\$ 439	\$ 1,057	\$ 2,214	\$ 2,850	\$ 4,500	\$ 4,500	\$ 4,500
Permits & Fees	\$ 12,107	\$ 18,912	\$ 24,816	\$ 15,340	\$ 29,400	\$ 29,400	\$ 29,400
Miscellaneous	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Materials and Services</b>	<b>\$ 82,292</b>	<b>\$ 119,093</b>	<b>\$ 121,285</b>	<b>\$ 105,887</b>	<b>\$ 155,200</b>	<b>\$ 155,200</b>	<b>\$ 155,200</b>

## 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
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

## Debt Service

Principal	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Debt Service</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

## Total Contingency

Total Contingency	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Budget</b>	<b>\$ 360,010</b>	<b>\$ 512,429</b>	<b>\$ 555,003</b>	<b>\$ 703,343</b>	<b>\$ 687,947</b>	<b>\$ 687,947</b>	<b>\$ 687,947</b>

**Department Requirements Detail**
**Facility & Property Management**

Expenditures by Category	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Revised FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24
<b>Personnel Services</b>							
Full-Time Equivalent	6.0	6.0	6.0	9.0	9.0	9.0	9.0
Salaries and Wages	\$ 438,414	\$ 471,067	\$ 529,641	\$ 501,523	\$ 654,207	\$ 654,207	\$ 654,207
Payroll Taxes	\$ 36,986	\$ 36,130	\$ 44,130	\$ 52,625	\$ 76,220	\$ 76,220	\$ 76,220
Employee Benefits	\$ 195,911	\$ 192,689	\$ 183,234	\$ 202,734	\$ 267,312	\$ 267,312	\$ 267,312
<b>Total Personnel Services</b>	<b>\$ 671,311</b>	<b>\$ 699,886</b>	<b>\$ 757,005</b>	<b>\$ 756,882</b>	<b>\$ 997,739</b>	<b>\$ 997,739</b>	<b>\$ 997,739</b>

**Materials and Services**

Professional Services	\$ 159,701	\$ 181,882	\$ 110,714	\$ 146,790	\$ 207,357	\$ 207,357	\$ 207,357
Legal Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Audit Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Advertising/Marketing/Promotions	\$ 234	\$ 1,393	\$ 1,291	\$ 800	\$ 1,500	\$ 1,500	\$ 1,500
Property Taxes/ Water Leases	\$ 126,574	\$ 139,734	\$ 143,492	\$ 110,585	\$ 143,000	\$ 143,000	\$ 143,000
Insurance	\$ 237,279	\$ 290,435	\$ 299,188	\$ 249,673	\$ 269,500	\$ 269,500	\$ 269,500
Utilities	\$ 171,617	\$ 189,780	\$ 212,185	\$ 174,850	\$ 214,920	\$ 214,920	\$ 214,920
Operating Supplies	\$ 12,464	\$ 11,995	\$ 21,273	\$ 14,800	\$ 22,576	\$ 22,576	\$ 22,576
Office Supplies	\$ 3,259	\$ 2,998	\$ 2,874	\$ 1,200	\$ 2,500	\$ 2,500	\$ 2,500
Postage	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -
Maintenance & Repairs	\$ 80,921	\$ 225,044	\$ 110,415	\$ 271,200	\$ 204,640	\$ 204,640	\$ 204,640
Minor Equipment Purchase	\$ 8,600	\$ 4,950	\$ 12,000	\$ 9,809	\$ 12,000	\$ 12,000	\$ 12,000
Vehicle Maintenance	\$ 7,711	\$ 8,000	\$ 13,613	\$ 12,500	\$ 20,694	\$ 20,694	\$ 20,694
Subscriptions	\$ 0	\$ 0	\$ 0	\$ 160	\$ 200	\$ 200	\$ 200
Registration, Dues & Fees	\$ 1,522	\$ 410	\$ 1,125	\$ 1,522	\$ 2,870	\$ 2,870	\$ 2,870
Travel & Training Expenses	\$ 2,506	\$ 0	\$ 1,040	\$ 3,500	\$ 9,870	\$ 9,870	\$ 9,870
Permits & Fees	\$ 30,348	\$ 29,672	\$ 29,547	\$ 29,980	\$ 30,284	\$ 30,284	\$ 30,284
Miscellaneous	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Materials and Services</b>	<b>\$ 842,736</b>	<b>\$ 1,086,293</b>	<b>\$ 958,757</b>	<b>\$ 1,027,369</b>	<b>\$ 1,141,911</b>	<b>\$ 1,141,911</b>	<b>\$ 1,141,911</b>

**Capital Outlay**

Land	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Buildings	\$ 2,325,606	\$ 2,055,748	\$ 0	\$ 2,500,000	\$ 2,850,000	\$ 2,850,000	\$ 2,850,000
Improvements	\$ 25,435	\$ 0	\$ 620,772	\$ 2,045,000	\$ 2,925,000	\$ 2,925,000	\$ 2,925,000
Machinery and Equipment	\$ 66,346	\$ 39,500	\$ 7,500	\$ 35,000	\$ 135,000	\$ 135,000	\$ 135,000
Vehicles	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Infrastructure	\$ 432,141	\$ 0	\$ 0	\$ 0	\$ 135,000	\$ 135,000	\$ 135,000
<b>Total Capital Outlay</b>	<b>\$ 2,849,528</b>	<b>\$ 2,095,248</b>	<b>\$ 628,272</b>	<b>\$ 4,580,000</b>	<b>\$ 6,045,000</b>	<b>\$ 6,045,000</b>	<b>\$ 6,045,000</b>

**Debt Service**

Principal	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Debt Service</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**Total Contingency**

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

\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
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**Total Budget**

<b>\$ 4,363,575</b>	<b>\$ 3,881,427</b>	<b>\$ 2,344,034</b>	<b>\$ 6,364,251</b>	<b>\$ 8,018,945</b>	<b>\$ 8,018,945</b>	<b>\$ 8,018,945</b>	<b>\$ 8,018,945</b>
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**Department Requirements Detail**
**Terminal Services**

Expenditures by Category	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Revised FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24
<b>Personnel Services</b>							
Full-Time Equivalent	2.0	2.0	2.0	2.0	1.0	1.0	1.0
Salaries and Wages	\$ 154,326	\$ 161,448	\$ 162,336	\$ 118,098	\$ 109,169	\$ 109,169	\$ 109,169
Payroll Taxes	\$ 12,407	\$ 12,834	\$ 16,379	\$ 21,480	\$ 12,848	\$ 12,848	\$ 12,848
Employee Benefits	\$ 73,171	\$ 51,077	\$ 51,927	\$ 67,275	\$ 42,532	\$ 42,532	\$ 42,532
<b>Total Personnel Services</b>	<b>\$ 239,904</b>	<b>\$ 225,359</b>	<b>\$ 230,642</b>	<b>\$ 206,853</b>	<b>\$ 164,549</b>	<b>\$ 164,549</b>	<b>\$ 164,549</b>

**Materials and Services**

Professional Services	\$ 80	\$ 33,790	\$ 9,135	\$ 12,600	\$ 41,000	\$ 41,000	\$ 41,000
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	\$ 1,834	\$ 4,260	\$ 23,255	\$ 9,850	\$ 23,000	\$ 23,000	\$ 23,000
Operating Supplies	\$ 0	\$ 787	\$ 78	\$ 800	\$ 600	\$ 600	\$ 600
Office Supplies	\$ 1,621	\$ 2,998	\$ 1,449	\$ 1,500	\$ 600	\$ 600	\$ 600
Postage	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Maintenance & Repairs	\$ 88,601	\$ 66,496	\$ 1,315,145	\$ 223,000	\$ 350,000	\$ 350,000	\$ 350,000
Minor Equipment Purchase	\$ 279	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ 0
Vehicle Maintenance	\$ 2,281	\$ 4,562	\$ 2,636	\$ 3,100	\$ 5,000	\$ 5,000	\$ 5,000
Subscriptions	\$ 0	\$ 160	\$ 0	\$ 200	\$ 300	\$ 300	\$ 300
Registration, Dues & Fees	\$ 2,794	\$ 2,425	\$ 1,190	\$ 2,794	\$ 1,100	\$ 1,100	\$ 1,100
Travel & Training Expenses	\$ 4,167	\$ 298	\$ 9,209	\$ 3,229	\$ 5,250	\$ 5,250	\$ 5,250
Permits & Fees	\$ 24,631	\$ 27,851	\$ 30,180	\$ 23,920	\$ 34,000	\$ 34,000	\$ 34,000
Miscellaneous	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Materials and Services</b>	<b>\$ 126,288</b>	<b>\$ 143,627</b>	<b>\$ 1,392,276</b>	<b>\$ 280,993</b>	<b>\$ 460,850</b>	<b>\$ 460,850</b>	<b>\$ 460,850</b>

**Capital Outlay**

Land	\$ 457,415	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Buildings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Improvements	\$ 0	\$ 0	\$ 0	\$ 1,035,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
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
<b>Total Capital Outlay</b>	<b>\$ 457,415</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,035,000</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>

**Debt Service**

Principal	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Debt Service</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total Contingency</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total Ending Fund Balance</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total Budget</b>	<b>\$ 823,607</b>	<b>\$ 368,986</b>	<b>\$ 1,622,918</b>	<b>\$ 1,522,846</b>	<b>\$ 1,875,399</b>	<b>\$ 1,875,399</b>	<b>\$ 1,875,399</b>

## Department Requirements Detail

## Non-Departmental

Expenditures by Category	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Revised FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24
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### Personnel Services

Salaries and Wages	\$ 15,050	\$ 11,550	\$ 13,500	\$ 12,000	\$ 16,000	\$ 16,000	\$ 16,000
Payroll Taxes	\$ 1,205	\$ 1,756	\$ 1,005	\$ 1,840	\$ 1,900	\$ 1,900	\$ 1,900
Employee Benefits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Personnel Services</b>	<b>\$ 16,255</b>	<b>\$ 13,306</b>	<b>\$ 14,505</b>	<b>\$ 13,840</b>	<b>\$ 17,900</b>	<b>\$ 17,900</b>	<b>\$ 17,900</b>

### 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	\$ 9,000	\$ 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	\$ 3,875	\$ 0	\$ 3,500	\$ 2,840	\$ 5,140	\$ 5,140	\$ 5,140
Travel & Training Expenses	\$ 5,091	\$ 1,401	\$ 8,000	\$ 10,490	\$ 11,250	\$ 11,250	\$ 11,250
Permits & Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Materials and Services</b>	<b>\$ 17,966</b>	<b>\$ 10,401</b>	<b>\$ 20,500</b>	<b>\$ 22,330</b>	<b>\$ 25,390</b>	<b>\$ 25,390</b>	<b>\$ 25,390</b>

### 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
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

### Debt Service

Principal	\$ 598,552	\$ 655,324	\$ 622,077	\$ 609,700	\$ 325,139	\$ 325,139	\$ 325,139
Interest	\$ 541,278	\$ 556,635	\$ 568,913	\$ 496,982	\$ 460,525	\$ 460,525	\$ 460,525
<b>Total Debt Service</b>	<b>\$ 1,139,830</b>	<b>\$ 1,211,959</b>	<b>\$ 1,190,990</b>	<b>\$ 1,106,682</b>	<b>\$ 785,664</b>	<b>\$ 785,664</b>	<b>\$ 785,664</b>

<b>Total Contingency</b>	\$ 0	\$ 0	\$ 0	\$ 4,018,450	\$ 3,062,743	\$ 3,062,743	\$ 3,062,743
<b>Total Ending Fund Balance</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Budget</b>	<b>\$ 1,174,051</b>	<b>\$ 1,235,666</b>	<b>\$ 1,225,995</b>	<b>\$ 5,161,302</b>	<b>\$ 3,891,697</b>	<b>\$ 3,891,697</b>	<b>\$ 3,891,697</b>

## Department Requirements Detail

## All Department

Expenditures by Category	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Revised FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24
<b>Personnel Services</b>							
Full-Time Equivalent	14.0	16.5	17.5	20.0	20.0	20.0	20.0
Salaries and Wages	\$ 1,108,292	\$ 1,240,096	\$ 1,324,157	\$ 1,465,871	\$ 1,992,226	\$ 1,992,226	\$ 1,992,226
Payroll Taxes	\$ 94,888	\$ 114,360	\$ 114,480	\$ 164,217	\$ 212,960	\$ 212,960	\$ 212,960
Employee Benefits	\$ 404,693	\$ 390,555	\$ 408,492	\$ 547,276	\$ 619,079	\$ 619,079	\$ 619,079
<b>Total Personnel Services</b>	<b>\$1,607,873</b>	<b>\$1,745,011</b>	<b>\$ 1,847,130</b>	<b>\$ 2,177,364</b>	<b>\$ 2,824,265</b>	<b>\$ 2,824,265</b>	<b>\$ 2,824,265</b>
<b>Materials and Services</b>							
Professional and Contract Services	\$ 301,896	\$ 363,297	\$ 302,043	\$ 339,695	\$ 371,095	\$ 371,095	\$ 371,095
Legal Services	\$ 235,382	\$ 227,520	\$ 182,433	\$ 285,000	\$ 350,000	\$ 350,000	\$ 350,000
Audit Services	\$ 24,265	\$ 23,800	\$ 23,500	\$ 23,300	\$ 23,300	\$ 23,300	\$ 23,300
Advertising/Marketing/Promotions	\$ 52,373	\$ 45,617	\$ 86,348	\$ 86,750	\$ 107,650	\$ 107,650	\$ 107,650
Property Taxes/Waterway Leases	\$ 126,574	\$ 139,734	\$ 134,522	\$ 110,585	\$ 110,585	\$ 110,585	\$ 110,585
Insurance	\$ 237,279	\$ 290,435	\$ 242,279	\$ 249,673	\$ 249,673	\$ 249,673	\$ 249,673
Utilities	\$ 177,582	\$ 199,239	\$ 187,490	\$ 189,000	\$ 203,950	\$ 203,950	\$ 203,950
Operating Supplies	\$ 12,464	\$ 12,782	\$ 23,564	\$ 15,600	\$ 15,400	\$ 15,400	\$ 15,400
Office Supplies	\$ 27,508	\$ 32,487	\$ 28,139	\$ 24,470	\$ 24,270	\$ 24,270	\$ 24,270
Postage	\$ 5,343	\$ 3,626	\$ 6,000	\$ 5,210	\$ 5,210	\$ 5,210	\$ 5,210
Maintenance & Repairs	\$ 169,522	\$ 291,540	\$ 310,832	\$ 494,200	\$ 554,640	\$ 554,640	\$ 554,640
Minor Equipment Purchase	\$ 22,087	\$ 24,018	\$ 22,000	\$ 20,357	\$ 20,357	\$ 20,357	\$ 20,357
Vehicle Maintenance	\$ 9,992	\$ 12,562	\$ 10,492	\$ 15,600	\$ 17,500	\$ 17,500	\$ 17,500
Subscriptions	\$ 448	\$ 1,234	\$ 3,120	\$ 3,124	\$ 3,924	\$ 3,924	\$ 3,924
Registration, Dues & Fees	\$ 57,175	\$ 53,799	\$ 56,787	\$ 55,906	\$ 80,512	\$ 80,512	\$ 80,512
Travel & Training Expenses	\$ 42,801	\$ 10,338	\$ 34,759	\$ 50,069	\$ 78,355	\$ 78,355	\$ 78,355
Permits & Fees	\$ 67,086	\$ 76,435	\$ 69,979	\$ 69,240	\$ 79,320	\$ 79,320	\$ 79,320
Miscellaneous	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Materials and Services</b>	<b>\$1,569,776</b>	<b>\$1,808,463</b>	<b>\$ 1,724,286</b>	<b>\$ 2,037,780</b>	<b>\$ 2,295,741</b>	<b>\$ 2,295,741</b>	<b>\$ 2,295,741</b>
<b>Capital Outlay</b>							
Land	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Buildings	\$ 2,325,606	\$ 2,055,748	\$ 0	\$ 2,850,000	\$ 2,850,000	\$ 2,850,000	\$ 2,850,000
Improvements	\$ 25,435	\$ 0	\$ 620,772	\$ 3,080,000	\$ 4,175,000	\$ 4,175,000	\$ 4,175,000
Machinery and Equipment	\$ 66,346	\$ 39,500	\$ 7,500	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
Vehicles	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Infrastructure	\$ 432,141	\$ 0	\$ 0	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
<b>Total Capital Outlay</b>	<b>\$2,849,528</b>	<b>\$2,095,248</b>	<b>\$ 628,272</b>	<b>\$ 6,200,000</b>	<b>\$ 7,295,000</b>	<b>\$ 7,295,000</b>	<b>\$ 7,295,000</b>
<b>Debt Service</b>							
Principal	\$ 598,552	\$ 655,324	\$ 622,077	\$ 609,700	\$ 325,139	\$ 325,139	\$ 325,139
Interest	\$ 541,278	\$ 556,635	\$ 568,913	\$ 496,982	\$ 460,525	\$ 460,525	\$ 460,525
<b>Total Debt Service</b>	<b>\$1,139,830</b>	<b>\$1,211,959</b>	<b>\$ 1,190,990</b>	<b>\$ 1,106,682</b>	<b>\$ 785,664</b>	<b>\$ 785,664</b>	<b>\$ 785,664</b>
<b>Total Contingency</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,315,145</b>	<b>\$ 4,018,450</b>	<b>\$ 3,062,743</b>	<b>\$ 3,062,743</b>	<b>\$ 3,062,743</b>
<b>Total Ending Fund Balance</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total Budget</b>	<b>\$7,167,007</b>	<b>\$6,860,680</b>	<b>\$ 6,705,823</b>	<b>\$15,540,276</b>	<b>\$16,263,413</b>	<b>\$16,263,413</b>	<b>\$16,263,413</b>

## Capital Projects

Fiscal year 2023

Project	Resolution		Adopted
	Number	Amount	FY 2023
<b><u>CBC</u></b>			\$ 0
			\$ 0
<b><u>Columbia City</u></b>			
Rail Improvement/drainage improve.			\$ 75,000
			\$ 75,000
<b><u>McNulty Creek</u></b>			
Site Design, Permitting Parcel C			\$ 100,000
			\$ 100,000
<b><u>Milton Creek</u></b>			
			\$ 0
<b><u>Multnomah</u></b>			
Rail Spur Repairs			\$ 0
Site Paving			\$ 100,000
Shop Building			\$ 2,000,000
			\$ 2,100,000
<b><u>Port Westward</u></b>			
Fire Suppression System Study/upgrade			\$ 0
Dock improvements			\$ 1,250,000
			\$ 1,250,000
<b><u>RR Ave</u></b>			
			\$ 0
			\$ 0
<b><u>SB Marine Park</u></b>			
Dredging			\$ 2,000,000
Dredging survey & permitting plan			\$ 500,000
SBM Marina Improvement Phase 1 D & E, prelim permitting			\$ 0
			\$ 2,500,000
<b><u>SIA</u></b>			
Master Airport Plan			\$ 75,000
Pavement Maintenance Program			\$ 60,000
Runway resurfacing/lighting upgrade D & E Prelim			\$ 0
			\$ 135,000
<b><u>ADM</u></b>			
Strategic Business Plan update			\$ 150,000
Property Management System			\$ 100,000
Administration Building Remodel			\$ 850,000
Equipment Replacement Service Truck			\$ 35,000
			\$ 1,135,000
Total projects			\$ 7,295,000

## Debt Service

Category	Interest	Final Payment	Balance at July 1, 2023	Budget FY 2023-24	Notes
<b><u>Active</u></b>					
Debt service					
Loans					
Oregon Aero Building	3.92	12.01.32	\$ 733,512	\$ 94,980	
Mult. Bldg. B improv.	3.30	12.01.37	\$ 158,907	\$ 13,601	
RainShadow Labs	3.37	01.01.26	\$ 172,631	\$ 11,870	
Mult. Composite Bldg E	3.43	01.01.40	\$ 791,424	\$ 92,371	
SIA Water/Sewer	3.96	04.01.45	\$ 482,582	\$ 62,963	
SA Hanger Bldg	3.31	10.01.41	\$ 2,500,000	\$ 379,589	
<b><u>Planned</u></b>					
Loans					
Administration Bldg	5.50		\$ 850,000	\$ 130,290	
Remodel					
Total requirements			<u>\$ 5,689,056</u>	<u>\$ 785,664</u>	

**Programs:**



## 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	2023-2027
Position 2	Chip Bubl	Vice President	2023-2027
Position 3	Nick Sorber		2023-2027
Position 4	Robert Keyser	President	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

<b>2023-2024 FORM LB-1</b>	<b>NOTICE OF BUDGET HEARING</b>		
<p>A public meeting of the Port of Columbia County will be held on June 14, 2023 at 8:30 a.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, 2023 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 the 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		Telephone: 503-400-7978	Email: gadotti@portofcolumbiacounty.org
<b>FINANCIAL SUMMARY - RESOURCES</b>			
<b>TOTAL OF ALL FUNDS</b>	Actual Amount 2021-2022	Adopted Budget This Year 2022-2023	Approved Budget Next Year 2023-2024
Beginning Fund Balance/Net Working Capital	7,370,256	7,232,354	8,092,245
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	5,979,438	7,011,388	6,891,150
Federal, State and all Other Grants, Gifts, Allocations and Donations	259,877	394,627	400,000
Revenue from Bonds and Other Debt	0		
Interfund Transfers / Internal Service Reimbursements	0		
All Other Resources Except Current Year Property Taxes	1,287,453	316,907	880,018
Current Year Property Taxes Estimated to be Received	0		
<b>Total Resources</b>	<b>14,897,024</b>	<b>14,955,276</b>	<b>16,263,413</b>
<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>			
Personnel Services	1,847,130	2,177,365	2,824,265
Materials and Services	1,823,242	2,037,779	2,295,741
Capital Outlay	628,272	5,615,000	7,295,000
Debt Service	1,190,990	1,106,682	785,664
Interfund Transfers			
Contingencies	9,407,390	4,018,450	3,062,743
Special Payments			
Unappropriated Ending Balance and Reserved for Future Expenditure			
<b>Total Requirements</b>	<b>14,897,024</b>	<b>14,955,276</b>	<b>16,263,413</b>
<b>FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *</b>			
<b>Name</b> of Organizational Unit or Program			
<b>FTE</b> for that unit or program			
Executive	723,515	740,664	1,097,983
FTE	2	1	2
Business Development & External Communications	329,663	601,474	691,442
FTE	3	3	5
Finance Administration	555,003	703,343	687,947
FTE	4.5	5	3
Facility & Property Management	2,344,034	6,364,251	8,018,945
FTE	6	9	9
Terminal Services	1,622,918	1,522,846	1,875,399
FTE	2	2	1
Not Allocated to Organizational Unit or Program	1,225,995	5,161,302	3,891,697
FTE	0	0	0
<b>Total Requirements</b>			
<b>Total FTE</b>	<b>17.5</b>	<b>20</b>	<b>20</b>
<b>STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *</b>			
<b>PROPERTY TAX LEVIES</b>			
	Rate or Amount Imposed 2021-2022	Rate or Amount Imposed This Year 2022-2023	Rate or Amount Approved Next Year 2023-2024
Permanent Rate Levy (rate limit 0.0886 per \$1,000)	0.0000	0.0000	0.0000
Local Option Levy			
Levy For General Obligation Bonds			
<b>STATEMENT OF INDEBTEDNESS</b>			
<b>LONG TERM DEBT</b>	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	\$5,600,000	\$850,000	
<b>Total</b>	<b>\$5,600,000</b>	<b>\$850,000</b>	
* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.			
150-504-073-2 (Rev. 02-14)			

# 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  
2023-2024

☐ 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

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

6/14/2023

Mailing Address of District

City

State

ZIP code

Date

Robert Gadotti

Executive Finance Manager

503 400 4978

gadotti@portofcolumbiacou

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

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits		Excluded from Measure 5 Limits Dollar Amount of Bond Levy
		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.			0.0000
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.			

## 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. 2023-15

### ADOPTING THE FY 2023-2024 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 2023-2024 in the total amount of \$16,263,413. 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, 2023, for the following purposes:

#### Enterprise Fund

Executive	\$	1,097,983
Business Development & Planning		691,442
Finance/Administration		687,947
Facilities & Property Management		8,018,945
Terminal Services		1,875,399
<u>Not Allocated to Organizational Unit or Program:</u>		
Personnel Services	\$	17,900
Materials and Services		25,390
Debt Service		785,664
Contingency		3,062,743
Total	\$	3,891,697

Total Appropriations, All Funds	16,263,413*
Total Unappropriated, All Funds	0
TOTAL ADOPTED BUDGET	\$ 16,263,413*

(\*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 14<sup>th</sup> day of June 2023 by the following vote:

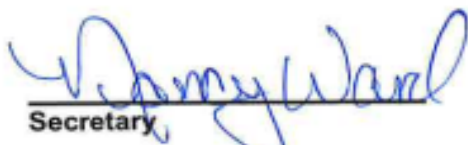
AYES: 5

NAYS: 0

Port of Columbia County

By:   
President

Attested By:

  
Secretary

RESOLUTION NO. 2023-15

## RESOLUTION NO. 2023-16

### 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 2023-24 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 14<sup>th</sup> day of June 2023 by the following vote:

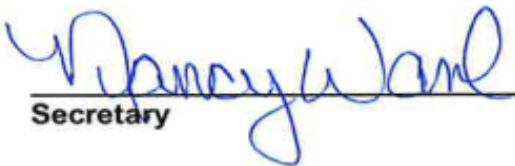
**AYES:** 5

**NAYS:** 0

**Port of Columbia County**

**By:**   
**President**

**Attested By:**

  
**Secretary**

RESOLUTION NO. 2023-16