

**Port of Columbia County  
2019-2020 ADOPTED BUDGET**



**PORT OF COLUMBIA COUNTY  
2019-2020 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 committee. This Fiscal Year (FY) 2019-20 Adopted Budget reflects our strong commitment to fiscal responsibility and accountability while making significant investments in support of our strategic priorities. The Port has seen an increased level of domestic and international interest from industries over the past year and strongly believes that this level of attention will only increase in the coming year. As a result, this document will highlight funding for the operational and capital activities of the Port over this same fiscal period.

The Port has continued a steady improvement, building on its strong financial position from last year as we enter FY 2019-20. The beginning balance is forecast to be \$6 million which is an increase of \$325 thousand from this time last year. The Adopted Budget includes increased growth in tenant revenues and ongoing grant opportunities, allowing the Port to make investments in infrastructure improvements, while simultaneously increasing our reserves for contingencies. Of the Port's \$18.5 million budget, less than 2.5 percent of overall resources are generated from our property tax levy, which is estimated at \$385,817 based on \$.0886 per thousand of assessed value. These tax dollars leverage investment in the community through direct Port capital improvements, as well as tenant investments.

The Adopted Budget includes investment in capital of \$10.4 million; including projects at selected Port sites. A list of all potential projects by site is included in the budget summary that follows. Significant projects include an upgrade to the west side water and sewer infrastructure, as well as a 31,500 sq. ft building at the Scappoose Industrial Airport, and a 35,000 sq. ft. building at McNulty Industrial Park.

As highlighted in last years message, the Port completed the relocation of the taxiway B project and the public viewing area. Additional buildings and infrastructure improvements, as noted above, will assist in attracting new business development both within and outside of the airport footprint expanding opportunities for the Port and local efforts in support of the Oregon Manufacturing Innovation Center (OMIC).



The Ports rezoning efforts at Port Westward will continue. The Oregon Land Use Board of Appeals (LUBA) provided their decision to the Port application in December 2018. LUBA found merit

and adopted eight of the nine arguments presented. One point of interest was remanded back to the County and the Port for additional information. As of this writing, The Columbia Riverkeepers have submitted an appeal to the State Appellate Court. Oral arguments have been heard and the Port is awaiting the Appellate Courts decision. The Port anticipates a decision no later than Fall 2019.

In FY18-19 the Port adopted a lease option for NEXT Renewables with the intent to build a facility to produce renewable diesel. This 100% drop in the tank commodity will reduce greenhouse gasses anywhere from 60%-85%. The primary feedstock to produce this fuel is reusable products such as cooking oils and animal talons. Once in operation, this \$1.1B facility will generate upwards of 200 jobs and an additional \$7-\$10 million a year revenue for the Port. More information about this project is available through a link on the Port's website.

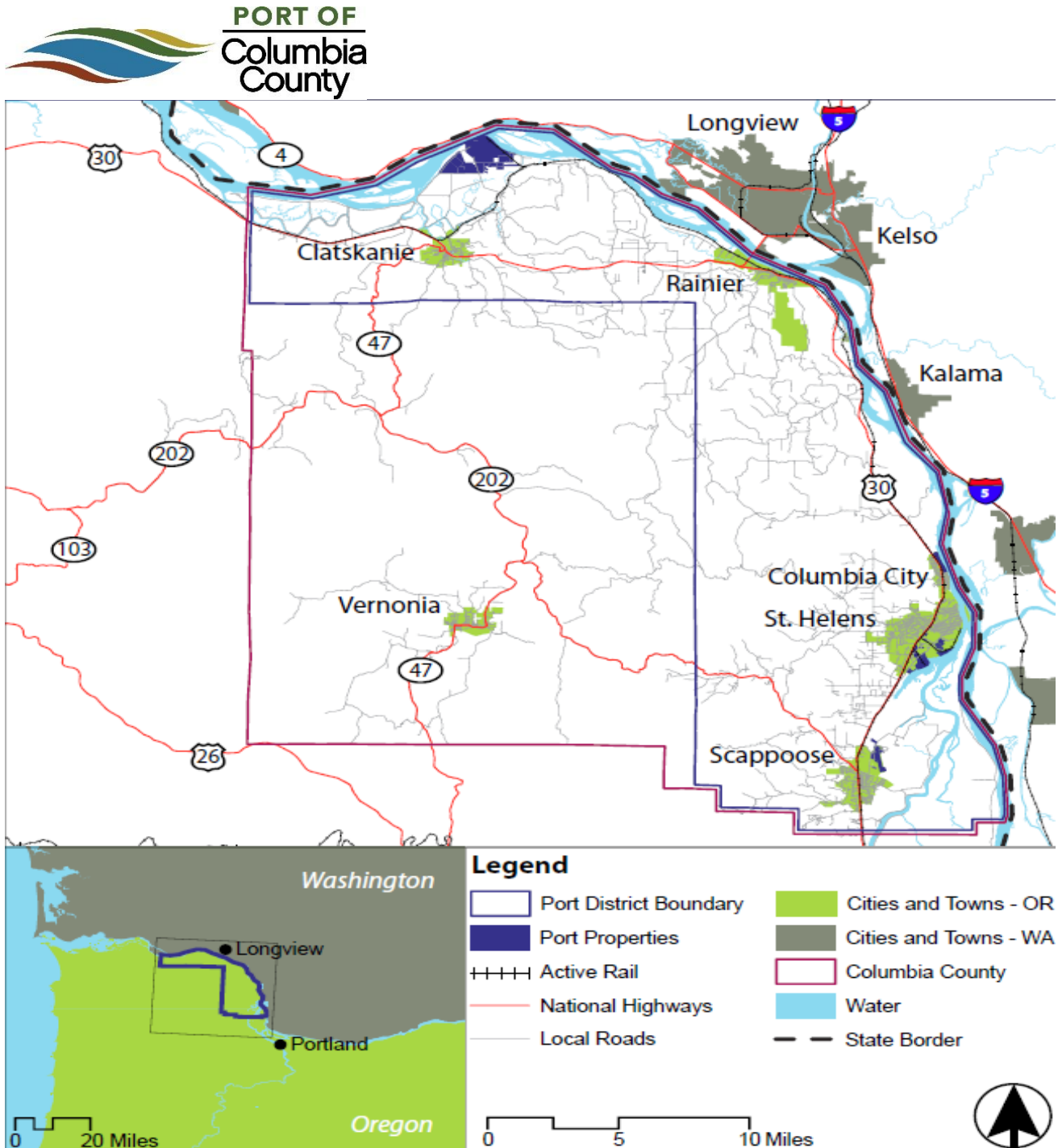
Thank you to the dedicated volunteers that comprise our two Advisory Committees for the Marina and the Airpark, and the community members that assist us each year with our Budget. Finally, I want to thank the Port staff for their dedication and hard work. I am truly humbled by their commitment and professionalism. Their efforts are the direct reason we can maintain a fiscally responsible budget. The Port will continue with our mission to economically grow, develop, be environmental stewards, continue community collaboration, and create jobs.



Douglas Hayes  
Executive Director

## EXECUTIVE FINANCE MANAGER'S MESSAGE

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



## BUDGET OVERVIEW

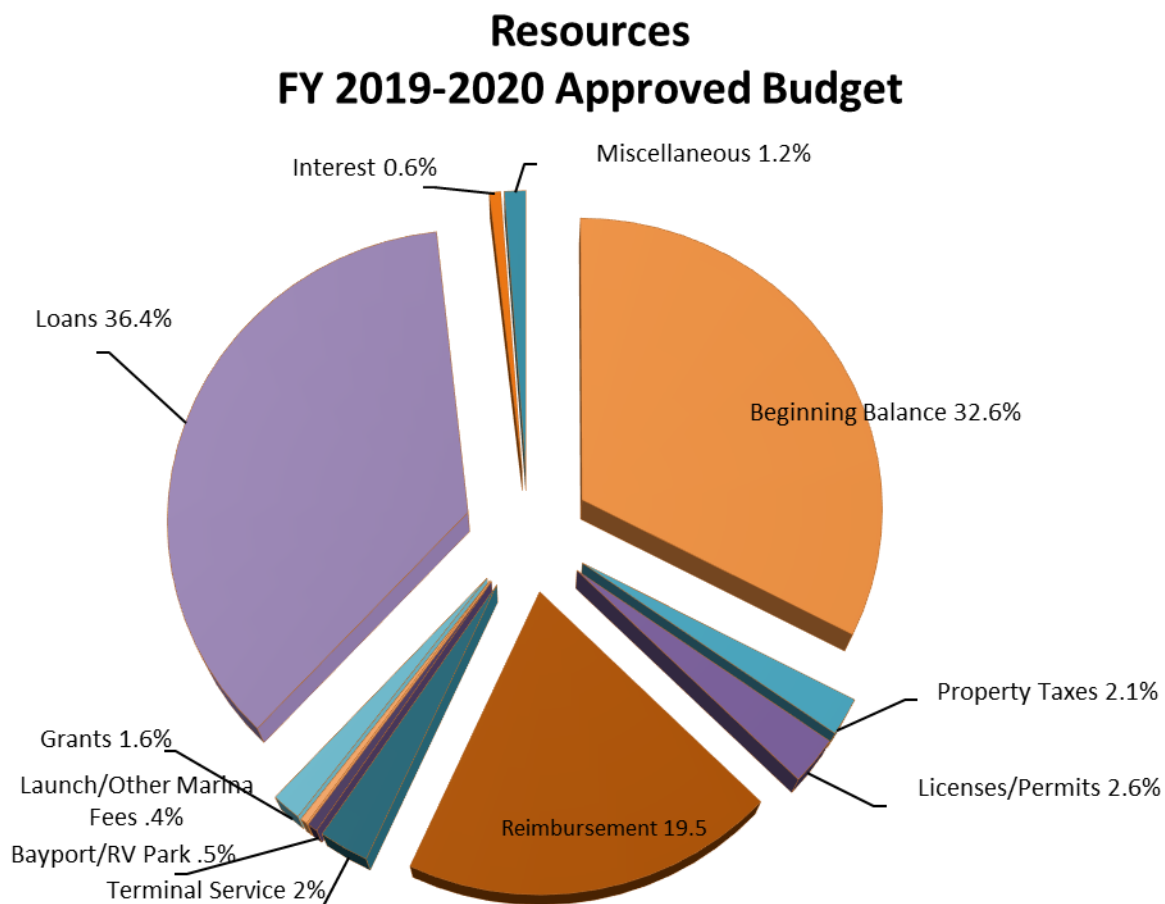
The Adopted Budget for Fiscal Year (FY) 2019-2020 totals \$18.5 million which is an increase of \$2.9 million from the FY 2018-2019 Adopted Budget. The increase is attributed largely to the adopted capital outlay.

### Major Assumptions

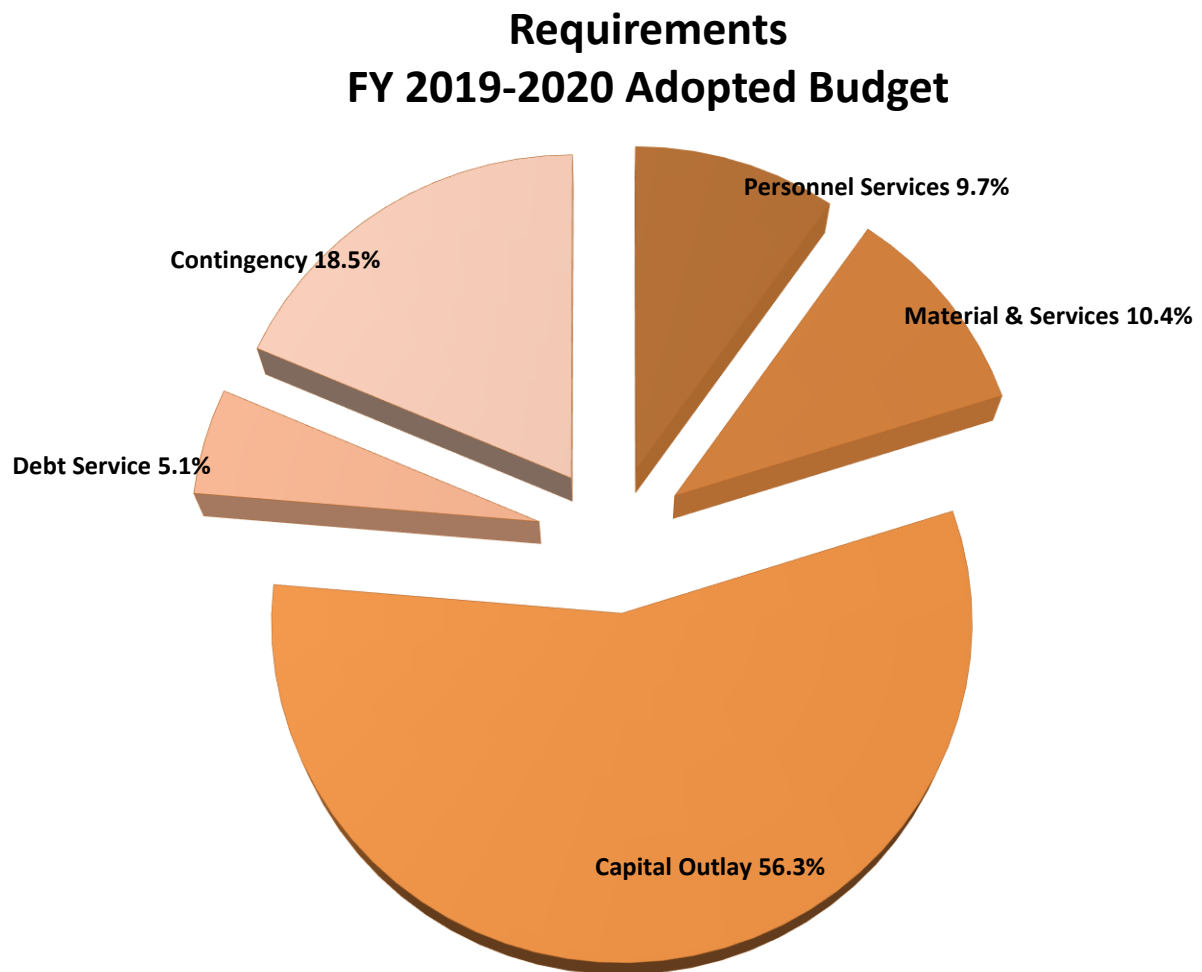
Overall, most property leases provide for annual increases tied to the Western Region Consumer Price Index (CPI). Where applicable, the CPI increase assumed for the 2019-2020 fiscal year is 3.05%. This year marina moorage and airport hangar rates will be adjusted by the 3.05% CPI.

Most existing building and property leases are assumed to continue. The revenue forecast does not include additional new tenants beyond those with executed agreements as of April 2019. We are expecting few vacancies during the fiscal year. Columbia Pacific Bio-Refinery (CPBR) shipments will continue to be less than estimates as the ethanol markets remain soft.

The overall Resources are illustrated in the graph below:



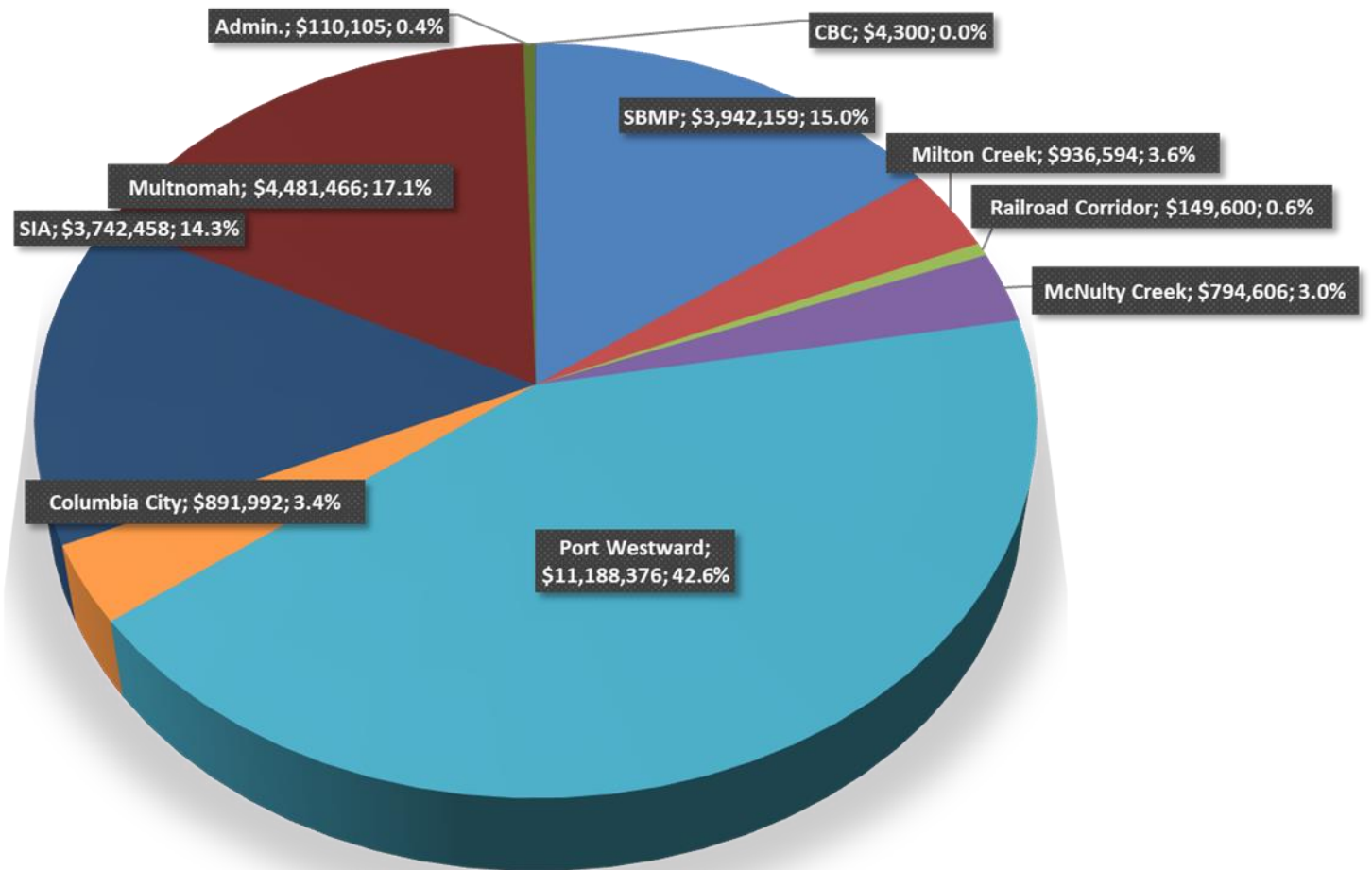
The overall requirements are illustrated in the graph below:



The adopted 2019-2020 budget is for \$10.4 million in capital projects. The Port in 2016-17 revised its fixed asset thresholds, so some projects that would have been capitalized will be included in repairs and maintenance.

Over the past seven fiscal years, the Port has spent over \$26.4 million throughout the district. The chart shows the level of spending by facility for FY 2011-2018.

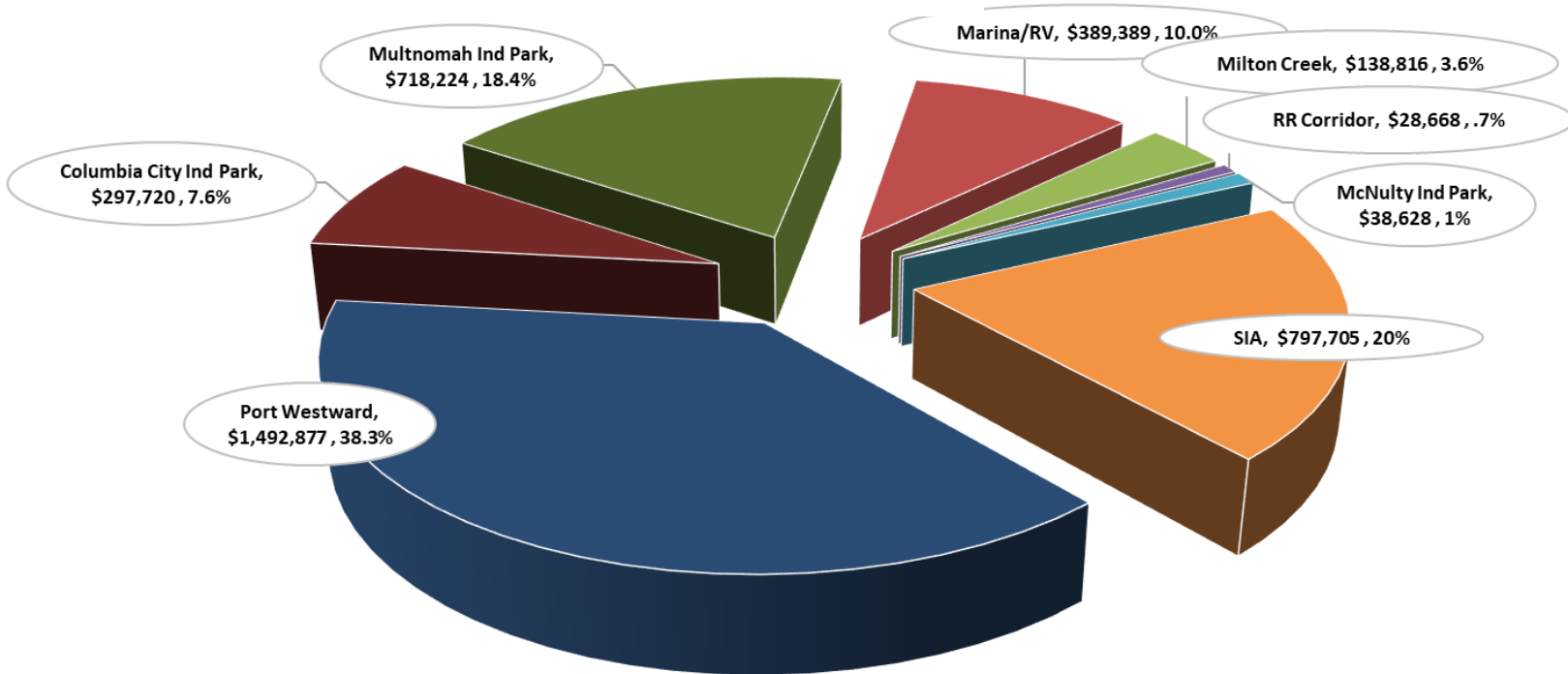
### Capital Assets Additions by Site (FY11-18)





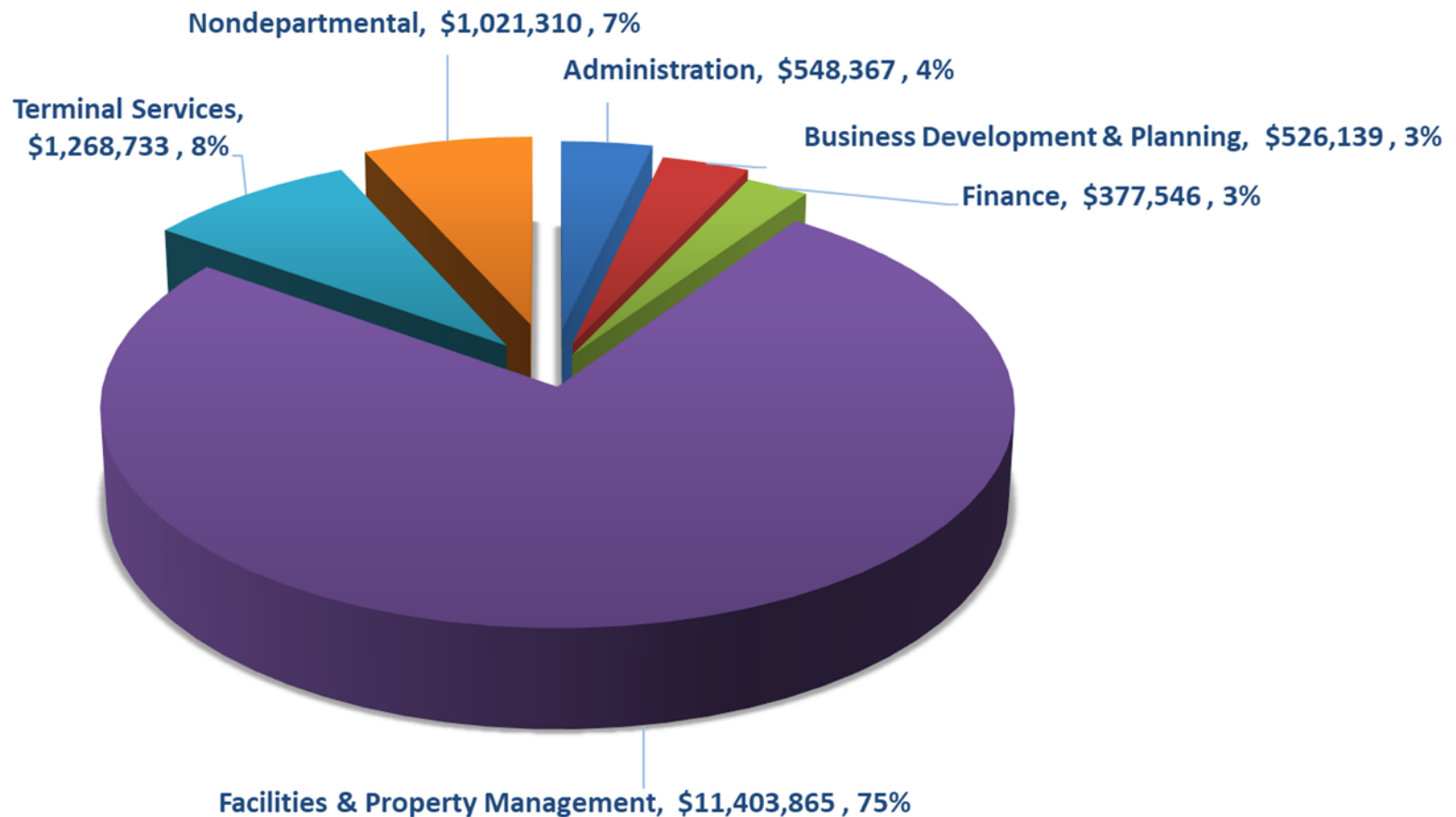
There are about 42 commercial/ industrial tenants spread throughout the Port's facilities and over 100 individual tenants each at the airport and marina. Combined budgeted revenues for all tenant leases, permits and licenses are more than \$4.3 million. The following chart shows adopted revenue by site for FY 2019-2020.

### Revenue by Site 2019-2020 Adopted Budget



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

### FY 2019-2020 BUDGET EXPENDITURES BY PROGRAM



The Adopted Budget estimates operating costs to be held to 4.0%, which is the same increase from the adopted FY 2018-2019 budget. Staffing full-time equivalents has increased to 16.5 FTE. The Adopted Budget does include moving the part-time marketing representative to full time and a part-time project manager for Port Westward. The Adopted Budget includes a CPI wage increase of 2.6%; health care coverage increases of 7.2% and PERS estimates of 14.5%.

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

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

A handwritten signature in blue ink, appearing to read 'Bob Gadotti', with a stylized, cursive script.

Bob Gadotti, GCFM

Executive Finance Manager

### Summary of Resources & Requirements

Resources by Category	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Revised FY 2018-19	Proposed FY 2019-20	Approved FY 2019-20	Adopted FY 2019-20
Property Taxes	\$ 334,990	\$ 349,058	\$ 371,273	\$ 379,781	\$ 385,817	\$ 385,817	\$ 385,817
Licenses and Permits	\$ 385,002	\$ 436,340	\$ 457,549	\$ 449,835	\$ 487,792	\$ 487,792	\$ 487,792
Rents and Reimbursements	\$ 2,582,425	\$2,834,266	\$ 3,256,480	\$ 3,223,504	\$ 3,653,728	\$ 3,633,728	\$ 3,633,728
Terminal Services	\$ 121,860	\$ 404,994	\$ 521,027	\$ 354,172	\$ 367,861	\$ 487,861	\$ 487,861
Bayport RV Park	0	\$ 94,800	\$ 102,128	\$ 90,899	\$ 101,549	\$ 101,549	\$ 101,549
Launch & Other Marina Fees	\$ 76,711	\$ 67,361	\$ 81,666	\$ 74,373	\$ 69,141	\$ 69,141	\$ 69,141
Grants	\$ 2,101,922	\$ 50,636	\$ 316,264	\$ 3,802,000	\$ 290,000	\$ 290,000	\$ 290,000
Loan Proceeds	0	0	\$ 350,000	\$ 1,344,000	\$ 6,735,000	\$ 6,735,000	\$ 6,735,000
Interest Earnings	\$ 175,057	\$ 26,044	\$ 9,662	\$ 70,058	\$ 116,489	\$ 116,489	\$ 116,489
Tenant Capital Reimbursement	\$ 5,577,215	\$ 609,318	\$ 462,373	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000
Miscellaneous	\$ 3,944,849	\$ 611,450	\$ 670,058	\$ 57,133	\$ 50,270	\$ 50,270	\$ 50,270
Subtotal	\$15,300,031	\$5,484,267	\$ 6,598,480	\$10,015,755	\$12,427,646	\$12,527,646	\$12,527,646
Beginning Fund Balance	\$ 7,466,226	\$4,485,485	\$ 5,740,652	\$ 5,640,539	\$ 6,065,066	\$ 6,065,066	\$ 6,065,066
<b>Fund Total</b>	<b>\$22,766,257</b>	<b>\$9,969,752</b>	<b>\$12,339,132</b>	<b>\$15,656,294</b>	<b>\$18,492,713</b>	<b>\$18,592,713</b>	<b>\$18,592,713</b>

Expenditures by Category	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Revised FY 2018-19	Proposed FY 2019-20	Approved FY 2019-20	Adopted FY 2019-20
Personnel Services	\$ 1,508,951	\$1,331,495	\$ 1,425,647	\$ 1,715,068	\$ 1,809,144	\$ 1,809,144	\$ 1,809,144
Materials and Services	\$ 1,280,543	\$1,696,392	\$ 1,857,971	\$ 1,953,879	\$ 1,932,491	\$ 1,926,698	\$ 1,926,698
Capital Outlay	\$ 8,453,394	\$ 600,659	\$ 1,673,787	\$ 7,409,000	\$10,460,000	\$10,460,000	\$10,460,000
Transfers	\$ 5,889,398	0	0	0	0	0	0
Debt Service	\$ 1,148,486	\$ 600,554	\$ 1,211,095	\$ 466,383	\$ 950,117	\$ 950,117	\$ 950,117
Subtotal	\$18,280,772	\$4,229,100	\$ 6,168,500	\$11,544,330	\$15,151,752	\$15,145,959	\$15,145,959
Contingency	0	0	0	\$ 4,111,964	\$ 3,340,961	\$ 3,446,754	\$ 3,446,754
Ending Fund Balance	\$ 4,485,485	\$5,740,652	\$ 6,170,632	0	0	0	0
<b>Fund Total</b>	<b>\$22,766,257</b>	<b>\$9,969,752</b>	<b>\$12,339,132</b>	<b>\$15,656,294</b>	<b>\$18,492,713</b>	<b>\$18,592,713</b>	<b>\$18,592,713</b>

**Resources Detail**

Resources by Category	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Revised FY 2018-19	Proposed FY 2019-20	Approved FY 2019-20	Adopted FY 2019-20
<b>Property Taxes</b>							
Current Year's Taxes		\$ 317,617	\$ 360,411	\$ 352,436	\$ 361,163	\$ 361,163	\$ 361,163
Prior Year's Taxes		\$ 31,441	\$ 10,862	\$ 27,345	\$ 24,654	\$ 24,654	\$ 24,654
<b>Total Property Taxes</b>		<b>\$ 349,058</b>	<b>\$ 371,273</b>	<b>\$ 379,781</b>	<b>\$ 385,817</b>	<b>\$ 385,817</b>	<b>\$ 385,817</b>
<b>Licenses</b>							
Hangar Rentals		\$ 271,823	\$ 301,514	\$ 290,134	\$ 303,029	\$ 303,029	\$ 303,029
Slip Rentals		\$ 164,518	\$ 174,656	\$ 159,701	\$ 184,763	\$ 184,763	\$ 184,763
<b>Total Licenses</b>		<b>\$ 436,341</b>	<b>\$ 476,170</b>	<b>\$ 449,835</b>	<b>\$ 487,792</b>	<b>\$ 487,792</b>	<b>\$ 487,792</b>
<b>Rents and Reimbursements</b>							
Leases and Permits - Industrial/Commercial							
Industrial Parks:							
Columbia City		\$ 197,857	\$ 269,716	\$ 268,464	\$ 297,720	\$ 297,720	\$ 297,720
McNulty Creek		\$ 38,628	\$ 38,628	\$ 38,628	\$ 41,028	\$ 41,028	\$ 41,028
Milton Creek		\$ 170,371	\$ 191,703	\$ 153,734	\$ 138,816	\$ 138,816	\$ 138,816
Multnomah		\$ 549,078	\$ 614,724	\$ 610,248	\$ 718,224	\$ 718,224	\$ 718,224
Port Westward		\$ 837,387	\$ 988,627	\$ 818,940	\$ 1,025,016	\$ 1,025,016	\$ 1,025,016
Railroad Corridor		\$ 21,888	\$ 26,928	\$ 27,732	\$ 28,668	\$ 28,668	\$ 28,668
Scappoose Bay Marine Park		\$ 30,882	\$ 32,692	\$ 32,640	\$ 33,936	\$ 33,936	\$ 33,936
Scappoose Industrial Airport		\$ 341,848	\$ 414,686	\$ 405,862	\$ 494,676	\$ 494,676	\$ 494,676
Sub Total							
Leases/Permits - Industrial /Commercial		\$ 2,187,939	\$ 2,577,704	\$ 2,356,248	\$ 2,778,084	\$ 2,778,084	\$ 2,778,084
Reimbursements							
Property Taxes		\$ 75,147	\$ 94,579	\$ 97,417	\$ 98,485	\$ 98,485	\$ 98,485
Miscellaneous		\$ 48,655	\$ 25,032	\$ 12,190	\$ 12,190	\$ 12,190	\$ 12,190
Property Insurance		\$ 63,193	\$ 69,743	\$ 71,267	\$ 83,799	\$ 83,799	\$ 83,799
Water and Sewage		\$ 22,948	\$ 37,066	\$ 34,754	\$ 50,484	\$ 50,484	\$ 50,484
O&M		\$ 436,383	\$ 433,734	\$ 421,611	\$ 488,768	\$ 488,768	\$ 488,768
Tenant Capital Improvement		\$ 609,318	\$ 462,373	\$ 400,018	\$ 311,919	\$ 311,919	\$ 311,919
Subtotal							
Reimbursements		\$ 1,255,644	\$ 1,122,527	\$ 1,037,256	\$ 1,045,644	\$ 1,045,644	\$ 1,045,644
<b>Total Rents and Reimbursements</b>		<b>\$ 3,443,583</b>	<b>\$ 3,700,231</b>	<b>\$ 3,393,504</b>	<b>\$ 3,823,728</b>	<b>\$ 3,823,728</b>	<b>\$ 3,823,728</b>
<b>Terminal Services</b>							
Dockage		\$ 217,980	\$ 243,538	\$ 154,981	\$ 187,462	\$ 187,462	\$ 187,462
Wharfage		\$ 187,014	\$ 277,489	\$ 199,191	\$ 180,399	\$ 300,399	\$ 300,399
<b>Total Terminal Services</b>		<b>\$ 404,994</b>	<b>\$ 521,027</b>	<b>\$ 354,172</b>	<b>\$ 367,861</b>	<b>\$ 487,861</b>	<b>\$ 487,861</b>

## Continued Resources Detail

	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Revised FY 2018-19	Proposed FY 2019-20	Approved FY 2019-20	Adopted FY 2019-20
Marina/RV Park							
Campground Sites/Coin Showers		\$ 94,800	\$ 102,128	\$ 90,199	\$ 101,549	\$ 101,549	\$ 101,549
Launch Permit		\$ 43,918	\$ 51,542	\$ 51,983	\$ 43,350	\$ 43,350	\$ 43,350
Parking		\$ 22,117	\$ 23,874	\$ 22,390	\$ 20,288	\$ 20,288	\$ 20,288
Other		\$ 1,326	\$ 6,250	\$ 700	\$ 5,503	\$ 5,503	\$ 5,503
<b>Total Marina/ RV Park</b>		<b>\$ 162,161</b>	<b>\$ 183,794</b>	<b>\$ 165,272</b>	<b>\$ 170,689</b>	<b>\$ 170,689</b>	<b>\$ 170,689</b>
Grants							
Federal Grants		\$ 50,636	\$ 212,489	\$ 3,802,000	\$ 280,000	\$ 280,000	\$ 280,000
State Grants		0	\$ 3,775	0	\$ 10,000	\$ 10,000	\$ 10,000
<b>Total Grants</b>		<b>\$ 50,636</b>	<b>\$ 216,264</b>	<b>\$ 3,802,000</b>	<b>\$ 290,000</b>	<b>\$ 290,000</b>	<b>\$ 290,000</b>
<b>Total Loan Proceeds</b>		<b>0</b>	<b>\$ 450,000</b>	<b>\$ 1,344,000</b>	<b>\$ 6,735,000</b>	<b>\$ 6,735,000</b>	<b>\$ 6,735,000</b>
<b>Insurance Reimbursement</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Interest Earnings</b>		<b>\$ 26,044</b>	<b>\$ 111,209</b>	<b>\$ 70,058</b>	<b>\$ 116,489</b>	<b>\$ 116,489</b>	<b>\$ 116,489</b>
Miscellaneous							
Late Fees		\$ 10,920	\$ 15,885	\$ 16,547	\$ 22,026	\$ 22,026	\$ 22,026
Promissory Note Interest		\$ 17,268	\$ 9,663	\$ 18,097	\$ 6,791	\$ 6,791	\$ 6,791
Miscellaneous Income		\$ 611,450	\$ 542,965	\$ 22,489	\$ 21,453	\$ 21,453	\$ 21,453
<b>Total Miscellaneous</b>		<b>\$ 639,638</b>	<b>\$ 568,513</b>	<b>\$ 57,133</b>	<b>\$ 50,270</b>	<b>\$ 50,270</b>	<b>\$ 50,270</b>
Subtotal		\$ 5,512,455	\$ 6,598,480	\$ 10,015,755	\$ 12,427,646	\$ 12,527,646	\$ 12,527,646
Beginning Fund Balance		\$ 4,457,297	\$ 5,740,652	\$ 5,640,539	\$ 6,065,066	\$ 6,065,066	\$ 6,065,066
<b>Total All Resources</b>		<b>\$ 9,969,752</b>	<b>\$ 12,339,132</b>	<b>\$ 15,656,294</b>	<b>\$ 18,492,713</b>	<b>\$ 18,592,713</b>	<b>\$ 18,592,713</b>

**Department Requirements Detail**
**Administration**

Expenditures by Category	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Revised FY 2018-19	Proposed FY 2019-20	Approved FY 2019-20	Adopted FY 2019-20
<b>Personnel Services</b>							
Full-Time Equivalent		2.0	2.0	2.0	2.0	2.0	2.0
Salaries and Wages		\$ 192,259	\$ 182,338	\$ 190,614	\$ 205,301	\$ 205,301	\$ 205,301
Payroll Taxes		\$ 15,002	\$ 14,554	\$ 24,838	\$ 17,838	\$ 17,838	\$ 17,838
Employee Benefits		\$ 24,352	\$ 21,232	\$ 37,163	\$ 25,725	\$ 25,725	\$ 25,725
<b>Total Personnel Services</b>		<b>\$ 231,613</b>	<b>\$ 218,124</b>	<b>\$ 252,615</b>	<b>\$ 248,863</b>	<b>\$ 248,863</b>	<b>\$ 248,863</b>
<b>Materials and Services</b>							
Professional and Contract Services		\$ 88,459	\$ 40,403	\$ 54,332	\$ 52,000	\$ 52,000	\$ 52,000
Intergovernmental							
Support/Services		0	0	0	0	0	0
Legal Services		\$ 243,760	\$ 205,930	\$ 179,117	\$ 177,037	\$ 177,037	\$ 177,037
Audit Services		0	0	0	0	0	0
Advertising/Marketing/Promotions		\$ 1,993	\$ 2,794	\$ 1,071	\$ 1,071	\$ 1,071	\$ 1,071
Property Taxes/Waterway Leases		0	0	0	0	0	0
Insurance		0	0	0	0	0	0
Utilities		\$ 1,737	\$ 2,595	\$ 2,571	\$ 2,992	\$ 2,992	\$ 2,992
Operating Supplies		0	0	0	0	0	0
Office Supplies		\$ 7,131	\$ 15,294	\$ 14,303	\$ 9,360	\$ 9,360	\$ 9,360
Postage		0	0	0	0	0	0
Maintenance & Repairs		0	0	0	0	0	0
Minor Equipment Purchase		0	0	0	0	0	0
Vehicle Maintenance		0	0	0	0	0	0
Subscriptions		\$ 1,668	\$ 1,282	\$ 3,214	\$ 2,704	\$ 2,704	\$ 2,704
Registration, Dues & Fees		\$ 23,369	\$ 27,953	\$ 32,600	\$ 32,240	\$ 32,240	\$ 32,240
Travel & Training Expenses		\$ 22,358	\$ 26,556	\$ 20,353	\$ 22,100	\$ 22,100	\$ 22,100
Permits & Fees		0	0	0	0	0	0
Miscellaneous		0	0	0	0	0	0
<b>Total Materials and Services</b>		<b>\$ 390,475</b>	<b>\$ 322,807</b>	<b>\$ 307,561</b>	<b>\$ 299,504</b>	<b>\$ 299,504</b>	<b>\$ 299,504</b>
<b>Capital Outlay</b>							
Land		0	0	0	0	0	0
Buildings		0	0	0	0	0	0
Improvements		0	0	0	0	0	0
Machinery and Equipment		0	0	0	0	0	0
Vehicles		0	0	0	0	0	0
Infrastructure		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>Debt Service</b>							
Principal		0	0	0	0	0	0
Interest		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>Total Contingency</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>Total Budget</b>		<b>\$ 622,088</b>	<b>\$ 540,931</b>	<b>\$ 560,176</b>	<b>\$ 548,367</b>	<b>\$ 548,367</b>	<b>\$ 548,367</b>

**Department Requirements Detail**
**Business Dev. & Planning**

Expenditures by Category	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Revised FY 2018-19	Proposed FY 2019-20	Approved FY 2019-20	Adopted FY 2019-20
<b>Personnel Services</b>							
Full-Time Equivalent		2.0	2.0	2.5	3.0	3.0	3.0
Salaries and Wages		\$ 161,811	\$ 178,235	\$ 199,925	\$ 199,289	\$ 199,289	\$ 199,289
Payroll Taxes		\$ 12,848	\$ 14,167	\$ 26,078	\$ 17,995	\$ 17,995	\$ 17,995
Employee Benefits		\$ 43,066	\$ 50,442	\$ 76,313	\$ 67,484	\$ 67,484	\$ 67,484
<b>Total Personnel Services</b>		<b>\$ 217,725</b>	<b>\$ 242,844</b>	<b>\$ 302,316</b>	<b>\$ 284,768</b>	<b>\$ 284,768</b>	<b>\$ 284,768</b>
<b>Materials and Services</b>							
Professional Services		\$ 63,258	\$ 41,271	\$ 110,093	\$ 121,680	\$ 121,680	\$ 121,680
Intergovernmental Support/Services		0	0	0	0	0	0
Legal Services		0	0	0	0	0	0
Audit Services		0	0	0	0	0	0
Advertising/Marketing/Promotions		\$ 17,735	\$ 17,313	\$ 144,000	\$ 104,000	\$ 104,000	\$ 104,000
Property Taxes/Waterway Leases		0	0	0	0	0	0
Insurance		0	0	0	0	0	0
Utilities		\$ 410	\$ 148	\$ 964	\$ 728	\$ 728	\$ 728
Operating Supplies		0	0	0	0	0	0
Office Supplies		\$ 926	\$ 562	\$ 3,214	\$ 3,343	\$ 1,050	\$ 1,050
Postage		0	0	0	0	0	0
Maintenance & Repairs		0	0	0	0	0	0
Minor Equipment Purchase		\$ 100	\$ 4,005	0	0	0	0
Vehicle Maintenance		0	0	0	0	0	0
Subscriptions		0	0	0	0	0	0
Registration, Dues & Fees		\$ 35	\$ 2,531	\$ 2,678	\$ 2,785	\$ 2,785	\$ 2,785
Travel & Training Expenses		\$ 6,764	\$ 1,654	\$ 5,892	\$ 11,128	\$ 11,128	\$ 11,128
Permits & Fees		0	0	0	0	0	0
Miscellaneous		0	0	0	0	0	0
<b>Total Materials and Services</b>		<b>\$ 89,228</b>	<b>\$ 67,484</b>	<b>\$ 266,841</b>	<b>\$ 243,664</b>	<b>\$ 241,371</b>	<b>\$ 241,371</b>
<b>Capital Outlay</b>							
Land		0	0	0	0	0	0
Buildings		0	0	0	0	0	0
Improvements		0	0	0	0	0	0
Machinery and Equipment		0	0	0	0	0	0
Vehicles		0	0	0	0	0	0
Infrastructure		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>Debt Service</b>							
Principal		0	0	0	0	0	0
Interest		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>Total Contingency</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>Total Budget</b>		<b>\$ 306,953</b>	<b>\$ 310,328</b>	<b>\$ 569,157</b>	<b>\$ 528,432</b>	<b>\$ 526,139</b>	<b>\$ 526,139</b>



**Department Requirements Detail**
**Finance**

Expenditures by Category	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Revised FY 2018-19	Proposed FY 2019-20	Approved FY 2019-20	Adopted FY 2019-20
<b>Personnel Services</b>							
Full-Time Equivalent		2.0	2.5	3.0	3.0	3.0	3.0
Salaries and Wages		\$ 123,213	\$ 160,834	\$ 181,988	\$ 193,010	\$ 193,010	\$ 193,010
Payroll Taxes		\$ 15,590	\$ 12,998	\$ 23,746	\$ 18,179	\$ 18,179	\$ 18,179
Employee Benefits		\$ 39,366	\$ 53,634	\$ 71,373	\$ 58,547	\$ 58,547	\$ 58,547
<b>Total Personnel Services</b>		<b>\$ 178,169</b>	<b>\$ 227,466</b>	<b>\$ 277,107</b>	<b>\$ 269,736</b>	<b>\$ 269,736</b>	<b>\$ 269,736</b>
<b>Materials and Services</b>							
Professional Services		\$ 31,590	\$ 13,058	\$ 18,136	\$ 25,600	\$ 25,600	\$ 25,600
Intergovernmental							
Support/Services		\$ 89,774	\$ 40,614	0	0	0	0
Legal Services		\$ 0	0	0	0	0	0
Audit Services		\$ 23,300	\$ 25,200	\$ 24,856	\$ 25,850	\$ 25,850	\$ 25,850
Advertising/Marketing/Promotions		\$ 869	\$ 830	\$ 1,071	\$ 832	\$ 832	\$ 832
Property Taxes/Waterway Leases		0	0	0	0	0	0
Insurance		0	0	0	0	0	0
Utilities		0	0	0	0	0	0
Operating Supplies		0	0	0	0	0	0
Office Supplies		\$ 2,261	\$ 4,404	\$ 8,998	\$ 8,840	\$ 5,340	\$ 5,340
Postage		0	0	\$ 3,343	\$ 3,588	\$ 3,588	\$ 3,588
Maintenance & Repairs		0	0	0	0	0	0
Minor Equipment Purchase		0	\$ 1,173	\$ 10,142	\$ 10,548	\$ 10,548	\$ 10,548
Vehicle Maintenance		0	0	0	0	0	0
Subscriptions		\$ 125	0	0	\$ 364	\$ 364	\$ 364
Registration, Dues & Fees		\$ 900	\$ 2,402	\$ 1,226	\$ 2,956	\$ 2,956	\$ 2,956
Travel & Training Expenses		\$ 1,317	\$ 719	\$ 5,892	\$ 9,892	\$ 9,892	\$ 9,892
Permits & Fees		\$ 24,828	\$ 10,713	\$ 22,003	\$ 22,840	\$ 22,840	\$ 22,840
Miscellaneous		0	0	0	0	0	0
<b>Total Materials and Services</b>		<b>\$ 174,964</b>	<b>\$ 99,113</b>	<b>\$ 95,667</b>	<b>\$ 111,310</b>	<b>\$ 107,810</b>	<b>\$ 107,810</b>
<b>Capital Outlay</b>							
Land		0	0	0	0	0	0
Buildings		0	0	0	0	0	0
Improvements		0	0	0	0	0	0
Machinery and Equipment		0	0	0	0	0	0
Vehicles		0	0	0	0	0	0
Infrastructure		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>Debt Service</b>							
Principal		0	0	0	0	0	0
Interest		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>Total Contingency</b>		0	0	0	0	0	0
<b>Total Ending Fund Balance</b>		0	0	0	0	0	0
<b>Total Budget</b>		<b>\$ 353,133</b>	<b>\$ 326,579</b>	<b>\$ 372,774</b>	<b>\$ 381,046</b>	<b>\$ 377,546</b>	<b>\$ 377,546</b>

**Department Requirements Detail**
**Facilities & Property Management**

Expenditures by Category	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Revised FY 2018-19	Proposed FY 2019-20	Approved FY 2019-20	Adopted FY 2019-20
<b>Personnel Services</b>							
Full-Time Equivalent		5.0	5.0	6.0	6.0	6.0	6.0
Salaries and Wages		\$ 312,534	\$ 334,800	\$ 375,676	\$ 416,759	\$ 416,759	\$ 416,759
Payroll Taxes		\$ 35,091	\$ 35,589	\$ 52,289	\$ 42,353	\$ 42,353	\$ 42,353
Employee Benefits		\$ 119,537	\$ 138,550	\$ 185,791	\$ 148,796	\$ 148,796	\$ 148,796
<b>Total Personnel Services</b>		<b>\$ 467,162</b>	<b>\$ 508,939</b>	<b>\$ 613,756</b>	<b>\$ 607,909</b>	<b>\$ 607,909</b>	<b>\$ 607,909</b>
<b>Materials and Services</b>							
Professional Services		\$ 99,161	\$ 144,773	\$ 105,932	\$ 114,400	\$ 114,400	\$ 114,400
Intergovernmental							
Support/Services		0	0	0	0	0	0
Legal Services		0	0	0	0	0	0
Audit Services		0	0	0	0	0	0
Advertising/Marketing/Promotions		\$ 709	\$ 868	\$ 579	\$ 572	\$ 572	\$ 572
Property Taxes/ Water Leases		\$ 129,503	\$ 126,366	\$ 147,009	\$ 147,680	\$ 147,680	\$ 147,680
Insurance		\$ 192,166	\$ 195,687	\$ 208,634	\$ 208,840	\$ 208,840	\$ 208,840
Utilities		\$ 146,177	\$ 165,470	\$ 149,352	\$ 149,760	\$ 149,760	\$ 149,760
Operating Supplies		\$ 23,185	\$ 29,506	\$ 25,709	\$ 25,480	\$ 25,480	\$ 25,480
Office Supplies		\$ 1,870	\$ 3,039	\$ 3,214	\$ 3,343	\$ 3,343	\$ 3,343
Postage		\$ 3,218	0	0	0	0	0
Maintenance & Repairs		\$ 105,358	\$ 190,093	\$ 122,580	\$ 102,440	\$ 102,440	\$ 102,440
Minor Equipment Purchase		\$ 20,558	\$ 3,997	\$ 18,960	\$ 17,680	\$ 17,680	\$ 17,680
Vehicle Maintenance		\$ 8,115	\$ 7,271	\$ 16,496	\$ 15,000	\$ 15,000	\$ 15,000
Subscriptions		0	0	0	\$ 156	\$ 156	\$ 156
Registration, Dues & Fees		\$ 920	\$ 1,592	\$ 2,678	\$ 2,600	\$ 2,600	\$ 2,600
Travel & Training Expenses		\$ 4,568	\$ 2,894	\$ 9,105	\$ 12,605	\$ 12,605	\$ 12,605
Permits & Fees		\$ 20,581	\$ 31,078	\$ 10,469	\$ 10,400	\$ 10,400	\$ 10,400
Miscellaneous		0	0	0	0	0	0
<b>Total Materials and Services</b>		<b>\$ 756,089</b>	<b>\$ 902,634</b>	<b>\$ 820,717</b>	<b>\$ 810,956</b>	<b>\$ 810,956</b>	<b>\$ 810,956</b>
<b>Capital Outlay</b>							
Land		0	0	0	0	0	0
Buildings		\$ 430,152	\$ 745,167	\$ 1,675,000	\$ 7,810,000	\$ 7,810,000	\$ 7,810,000
Improvements		\$ 170,507	\$ 175,700	\$ 4,634,000	\$ 1,495,000	\$ 1,495,000	\$ 1,495,000
Machinery and Equipment		0	0	0	\$ 30,000	\$ 30,000	\$ 30,000
Vehicles		0	0	\$ 20,000	0	0	0
Infrastructure		0	\$ 289,576	\$ 530,000	\$ 650,000	\$ 650,000	\$ 650,000
<b>Total Capital Outlay</b>		<b>\$ 600,659</b>	<b>\$ 1,210,443</b>	<b>\$ 6,859,000</b>	<b>\$ 9,985,000</b>	<b>\$ 9,985,000</b>	<b>\$ 9,985,000</b>
<b>Debt Service</b>							
Principal		0	0	0	0	0	0
Interest		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>Total Contingency</b>		0	0	0	0	0	0
<b>Total Ending Fund Balance</b>		0	0	0	0	0	0
<b>Total Budget</b>		<b>\$ 1,823,910</b>	<b>\$ 2,622,016</b>	<b>\$ 8,293,473</b>	<b>\$ 11,403,865</b>	<b>\$ 11,403,865</b>	<b>\$ 11,403,865</b>

**Department Requirements Detail**
**Terminal Services**

Expenditures by Category	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Revised FY 2018-19	Proposed FY 2019-20	Approved FY 2019-20	Adopted FY 2019-20
<b>Personnel Services</b>							
Full-Time Equivalent		2.0	2.0	2.0	2.5	2.5	2.5
Salaries and Wages		\$ 141,497	\$ 141,805	\$ 152,153	\$ 203,524	\$ 203,524	\$ 203,524
Payroll Taxes		\$ 11,305	\$ 11,392	\$ 19,838	\$ 99,063	\$ 99,063	\$ 99,063
Employee Benefits		\$ 61,542	\$ 68,623	\$ 74,673	\$ 72,672	\$ 72,672	\$ 72,672
<b>Total Personnel Services</b>		<b>\$ 214,344</b>	<b>\$ 221,820</b>	<b>\$ 246,664</b>	<b>\$ 375,259</b>	<b>\$ 375,259</b>	<b>\$ 375,259</b>
<b>Materials and Services</b>							
Professional Services		\$ 6,600	\$ 2,805	\$ 5,356	\$ 5,570	\$ 5,570	\$ 5,570
Intergovernmental Support/Services		0	0	0	0	0	0
Legal Services		0	0	0	0	0	0
Audit Services		0	0	0	0	0	0
Advertising/Marketing/Promotions		0	0	0	0	0	0
Property Taxes/Waterway Leases		0	0	0	0	0	0
Insurance		0	0	0	0	0	0
Utilities		\$ 823	\$ 823	\$ 1,928	\$ 1,872	\$ 1,872	\$ 1,872
Operating Supplies		\$ 835	\$ 158	\$ 6,963	\$ 6,240	\$ 6,240	\$ 6,240
Office Supplies		0	\$ 716	0	\$ 832	\$ 832	\$ 832
Postage		0	0	0	0	0	0
Maintenance & Repairs		\$ 200,888	\$ 188,758	\$ 376,462	\$ 368,160	\$ 368,160	\$ 368,160
Minor Equipment Purchase		0	0	0	0	0	0
Vehicle Maintenance		0	0	0	\$ 1,948	\$ 1,948	\$ 1,948
Subscriptions		0	0	0	\$ 156	\$ 156	\$ 156
Registration, Dues & Fees		\$ 1,790	\$ 3,894	\$ 2,809	\$ 2,808	\$ 2,808	\$ 2,808
Travel & Training Expenses		\$ 7,547	\$ 10,056	\$ 5,892	\$ 5,928	\$ 5,928	\$ 5,928
Permits & Fees		\$ 24,860	\$ 24,008	\$ 23,813	\$ 24,960	\$ 24,960	\$ 24,960
Miscellaneous		0	0	0	0	0	0
<b>Total Materials and Services</b>		<b>\$ 243,343</b>	<b>\$ 231,218</b>	<b>\$ 423,223</b>	<b>\$ 418,474</b>	<b>\$ 418,474</b>	<b>\$ 418,474</b>
<b>Capital Outlay</b>							
Land		0	0	0	0	0	0
Buildings		0	0	0	\$ 20,000	\$ 20,000	\$ 20,000
Improvements		0	0	\$ 525,000	\$ 425,000	\$ 425,000	\$ 425,000
Machinery and Equipment		0	0	0	0	0	0
Vehicles		0	0	0	0	0	0
Infrastructure		0	0	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000
<b>Total Capital Outlay</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 550,000</b>	<b>\$ 475,000</b>	<b>\$ 475,000</b>	<b>\$ 475,000</b>
<b>Debt Service</b>							
Principal		0	0	0	0	0	0
Interest		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>Total Contingency</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>Total Budget</b>		<b>\$ 457,687</b>	<b>\$ 453,038</b>	<b>\$ 1,219,887</b>	<b>\$ 1,268,733</b>	<b>\$ 1,268,733</b>	<b>\$ 1,268,733</b>

**Department Requirements Detail**
**Non-Department**

Expenditures by Category	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Revised FY 2018-19	Proposed FY 2019-20	Approved FY 2019-20	Adopted FY 2019-20
<b>Personnel Services</b>							
Salaries and Wages		\$ 20,800	\$ 11,400	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Payroll Taxes		\$ 1,682	\$ 945	\$ 2,610	\$ 2,610	\$ 2,610	\$ 2,610
Employee Benefits		0	0	0	0	0	0
<b>Total Personnel Services</b>		<b>\$ 22,482</b>	<b>\$ 12,345</b>	<b>\$ 22,610</b>	<b>\$ 22,610</b>	<b>\$ 22,610</b>	<b>\$ 22,610</b>
<b>Materials and Services</b>							
Professional Services		0	0	0	0	0	0
Intergovernmental							
Support/Services		0	0	0	0	0	0
Legal Services		0	0	0	0	0	0
Audit Services		0	0	0	0	0	0
Advertising/Marketing/Promotions		0	0	0	0	0	0
Property Taxes/Waterway Leases		0	0	0	0	0	0
Insurance		0	0	0	0	0	0
Utilities		0	0	0	0	0	0
Operating Supplies		0	0	0	0	0	0
Office Supplies		\$ 8,250	0	\$ 9,315	\$ 9,688	\$ 9,688	\$ 9,688
Postage		0	0	0	0	0	0
Maintenance & Repairs		0	0	0	0	0	0
Minor Equipment Purchase		0	0	0	0	0	0
Vehicle Maintenance		0	0	0	0	0	0
Subscriptions		0	0	0	0	0	0
Registration, Dues & Fees		\$ 3,064	\$ 4,175	\$ 2,704	\$ 3,735	\$ 3,735	\$ 3,735
Travel & Training Expenses		\$ 30,979	\$ 9,171	\$ 27,851	\$ 35,160	\$ 35,160	\$ 35,160
Permits & Fees		0	0	0	0	0	0
Miscellaneous		0	0	0	0	0	0
<b>Total Materials and Services</b>		<b>\$ 42,293</b>	<b>\$ 13,346</b>	<b>\$ 39,870</b>	<b>\$ 48,583</b>	<b>\$ 48,583</b>	<b>\$ 48,583</b>
<b>Capital Outlay</b>							
Land		0	0	0	0	0	0
Buildings		0	0	0	0	0	0
Improvements		0	0	0	0	0	0
Machinery and Equipment		0	0	0	0	0	0
Vehicles		0	0	0	0	0	0
Infrastructure		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>Debt Service</b>							
Principal		\$ 329,570	\$ 640,946	\$ 261,734	\$ 446,165	\$ 446,165	\$ 446,165
Interest		\$ 270,984	\$ 570,149	\$ 204,649	\$ 503,952	\$ 503,952	\$ 503,952
<b>Total Debt Service</b>		<b>\$ 600,554</b>	<b>\$1,211,095</b>	<b>\$ 466,383</b>	<b>\$ 950,117</b>	<b>\$ 950,117</b>	<b>\$ 950,117</b>
<b>Total Contingency</b>		<b>0</b>	<b>0</b>	<b>\$4,111,964</b>	<b>\$3,340,961</b>	<b>\$3,446,754</b>	<b>\$3,446,754</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>Total Budget</b>		<b>\$ 665,329</b>	<b>\$1,236,786</b>	<b>\$4,640,827</b>	<b>\$4,362,271</b>	<b>\$4,468,064</b>	<b>\$4,468,064</b>

**Department Requirements Detail**
**All Departments**

Expenditures by Category	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Revised FY 2018-19	Proposed FY 2019-20	Approved FY 2019-20	Adopted FY 2019-20
<b>Personnel Services</b>							
Full-Time Equivalent			14.0	15.5	16.5	16.5	16.5
Salaries and Wages	0	\$ 952,114	\$1,009,412	\$1,120,356	\$1,237,882	\$1,237,882	\$1,237,882
Payroll Taxes	0	\$ 175,964	\$ 192,606	\$ 149,398	\$ 198,038	\$ 198,038	\$ 198,038
Employee Benefits	0	\$ 287,863	\$ 332,481	\$ 445,313	\$ 373,224	\$ 373,224	\$ 373,224
<b>Total Personnel Services</b>	<b>\$ 0</b>	<b>\$1,331,495</b>	<b>\$1,431,538</b>	<b>\$1,715,067</b>	<b>\$1,809,144</b>	<b>\$1,809,144</b>	<b>\$1,809,144</b>
<b>Materials and Services</b>							
Professional and Contract Services	0	\$ 289,068	\$ 242,310	\$ 293,849	\$ 319,250	\$ 319,250	\$ 319,250
Intergovernmental Support/Services	0	\$ 89,774	\$ 40,614	0	0	0	0
Legal Services	0	\$ 243,760	\$ 205,930	\$ 179,117	\$ 177,037	\$ 177,037	\$ 177,037
Audit Services	0	\$ 23,300	\$ 25,200	\$ 24,856	\$ 25,850	\$ 25,850	\$ 25,850
Advertising/Marketing/Promotions	0	\$ 21,306	\$ 21,805	\$ 146,721	\$ 106,475	\$ 106,475	\$ 106,475
Property Taxes/Waterway Leases	0	\$ 129,503	\$ 126,366	\$ 147,009	\$ 147,680	\$ 147,680	\$ 147,680
Insurance	0	\$ 192,166	\$ 195,687	\$ 208,634	\$ 208,840	\$ 208,840	\$ 208,840
Utilities	0	\$ 149,147	\$ 169,036	\$ 154,815	\$ 155,352	\$ 155,352	\$ 155,352
Operating Supplies	0	\$ 24,020	\$ 29,664	\$ 32,672	\$ 31,720	\$ 31,720	\$ 31,720
Office Supplies	0	\$ 20,438	\$ 24,015	\$ 39,044	\$ 35,406	\$ 29,613	\$ 29,613
Postage	0	\$ 3,218	0	\$ 3,343	\$ 3,588	\$ 3,588	\$ 3,588
Maintenance & Repairs	0	\$ 306,246	\$ 378,851	\$ 499,042	\$ 470,600	\$ 470,600	\$ 470,600
Minor Equipment Purchase	0	\$ 20,658	\$ 9,175	\$ 29,102	\$ 28,228	\$ 28,228	\$ 28,228
Vehicle Maintenance	0	\$ 8,115	\$ 7,271	\$ 16,496	\$ 16,948	\$ 16,948	\$ 16,948
Subscriptions	0	\$ 1,793	\$ 1,282	\$ 3,214	\$ 3,380	\$ 3,380	\$ 3,380
Registration, Dues & Fees	0	\$ 30,078	\$ 42,547	\$ 44,695	\$ 47,124	\$ 47,124	\$ 47,124
Travel & Training Expenses	0	\$ 73,533	\$ 51,050	\$ 74,985	\$ 96,813	\$ 96,813	\$ 96,813
Permits & Fees	0	\$ 70,269	\$ 65,799	\$ 56,285	\$ 58,200	\$ 58,200	\$ 58,200
Miscellaneous	0	0	0	0	0	0	0
<b>Total Materials and Services</b>	<b>\$ 0</b>	<b>\$1,696,392</b>	<b>\$1,636,602</b>	<b>\$1,953,879</b>	<b>\$1,932,491</b>	<b>\$1,926,698</b>	<b>\$1,926,698</b>
<b>Capital Outlay</b>							
Land	0	0	0	0	0	0	0
Buildings	0	\$ 430,152	\$ 745,167	\$1,675,000	\$7,830,000	\$7,830,000	\$ 7,830,000
Improvements	0	\$ 170,507	\$ 175,700	\$5,159,000	\$1,920,000	\$1,920,000	\$ 1,920,000
Machinery and Equipment	0	0	0	0	\$ 30,000	\$ 30,000	\$ 30,000
Vehicles	0	0	0	\$ 20,000	0	0	0
Infrastructure	0	0	\$ 289,576	\$ 555,000	\$ 680,000	\$ 680,000	\$ 680,000
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 600,659</b>	<b>\$1,210,443</b>	<b>\$7,409,000</b>	<b>\$10,460,000</b>	<b>\$10,460,000</b>	<b>\$10,460,000</b>
<b>Debt Service</b>							
Principal	0	\$ 329,570	\$ 640,946	\$ 261,734	\$ 446,165	\$ 446,165	\$ 446,165
Interest	0	\$ 270,984	\$ 570,149	\$ 204,649	\$ 503,952	\$ 503,952	\$ 503,952
<b>Total Debt Service</b>	<b>\$ 0</b>	<b>\$ 600,554</b>	<b>\$1,211,095</b>	<b>\$ 466,383</b>	<b>\$ 950,117</b>	<b>\$ 950,117</b>	<b>\$ 950,117</b>
<b>Total Contingency</b>	0	0	0	\$4,111,964	\$3,340,961	\$3,446,754	\$3,446,754
<b>Total Ending Fund Balance</b>	0	0	0	0	0	0	0
<b>Total Budget</b>	<b>\$ 0</b>	<b>\$4,229,100</b>	<b>\$5,489,677</b>	<b>\$15,656,294</b>	<b>\$18,492,713</b>	<b>\$18,592,713</b>	<b>\$18,592,713</b>

## Capital Projects

Project	Resolution		Proposed	Notes
	Number	Amount	FY 2019-20	
<b><u>CBC</u></b>				
School renovation/Roof			\$ 100,000	2
Bldg Improvement/Evaluation			\$ 40,000	2
			\$ 140,000	
<b><u>Columbia City</u></b>				
Trestle Beach Survey			\$10,000	1
Rail Improvement-FEO			\$25,000	1
			\$35,000	
<b><u>McNulty Creek</u></b>				
Engineering for Campus Bldg I			60,000	2
Campus Bldg I Construction			3,500,000	2,4
			3,560,000	
<b><u>Milton Creek</u></b>				
400 Port Ave engineering/new Bldg			30,000	2
400 Port Ave Construction/ New Bldg			650,000	2
			680,000	
<b><u>Multnomah</u></b>				
Platform/Dock Repair			675,000	2
Bldg F			200,000	2
Shop Building			300,000	2
			1,175,000	
<b><u>Port Westward</u></b>				
Security Site Improvements			30,000	1
Dock Office			20,000	1
Fire Supression System Study/upgrade			125,000	2
Dock improvements			150,000	2
Gate Building/Hermo Road			150,000	3
			475,000	
<b><u>RR Ave</u></b>				
<b><u>SB Marine Park</u></b>				
RV Park Phase II engineering			25,000	2
RV Park Phase II Contrustion			200,000	2
Dredging/Survey & Permitting plan			20,000	2
			245,000	
<b><u>SIA</u></b>				
West/East side Infrastructure -Water/Sewer			650,000	2,4
Building Construction-Devinaire			3,250,000	2,4
Gate Replacement			30,000	2
			3,930,000	
<b><u>ADM</u></b>				
Stragetic Business Plan update			40,000	1
Document Retention/GIS System			50,000	1
Port Equipoment TracHoe			30,000	2
Rail Safety/Transportation Plan			100,000	1
			220,000	
Total projects			\$ 10,460,000	

### Notes:

- 1 These items under capitalization threshold or in R&M
- 2 Part of captialized project
- 3 Reimbursement estimate of \$120,000 from tenant.
- 4 Port will apply for BizOregon Loan-\$2.6 million

## Debt Service

Category	Interest	Final	Balance at	Budget		Notes
		Payment	July 1, 2019	FY 2019-20		
<b><u>Active</u></b>						
Debt service						
Loans						
Rail improvements	5.50-6.00	12.01.32	2,073,307	230,018		1
Oregon Aero Building	3.92	12.01.32	974,361	94,980		
Mult. Bldg. B improv.	3.30	12.01.37	137,615	10,364		2
RainShadow Labs	3.37	01.01.26	193,866	11,870		3
Multnomah Composite Bldg E	3.75	04.01.39	1,000,000	71,148		3
<b><u>Planned</u></b>						
Loans						
McNulty Campus Bldg I	4.50		2,800,000	212,580		4
SIA Water/Sewer	4.50		580,000	53,239		4
Multnomah Composite Bldg F	4.50		1,000,000	75,918		4
SIA Devinaire	4.50	varies	2,500,000	190,000		4
Total requirements			<u>\$ 11,259,149</u>	<u>\$ 950,117</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.  
Estimated debt
- 4 Building in budget loan not finalized

**Port of Columbia County  
Assessed Value and Revenue  
Estimate Worksheet**

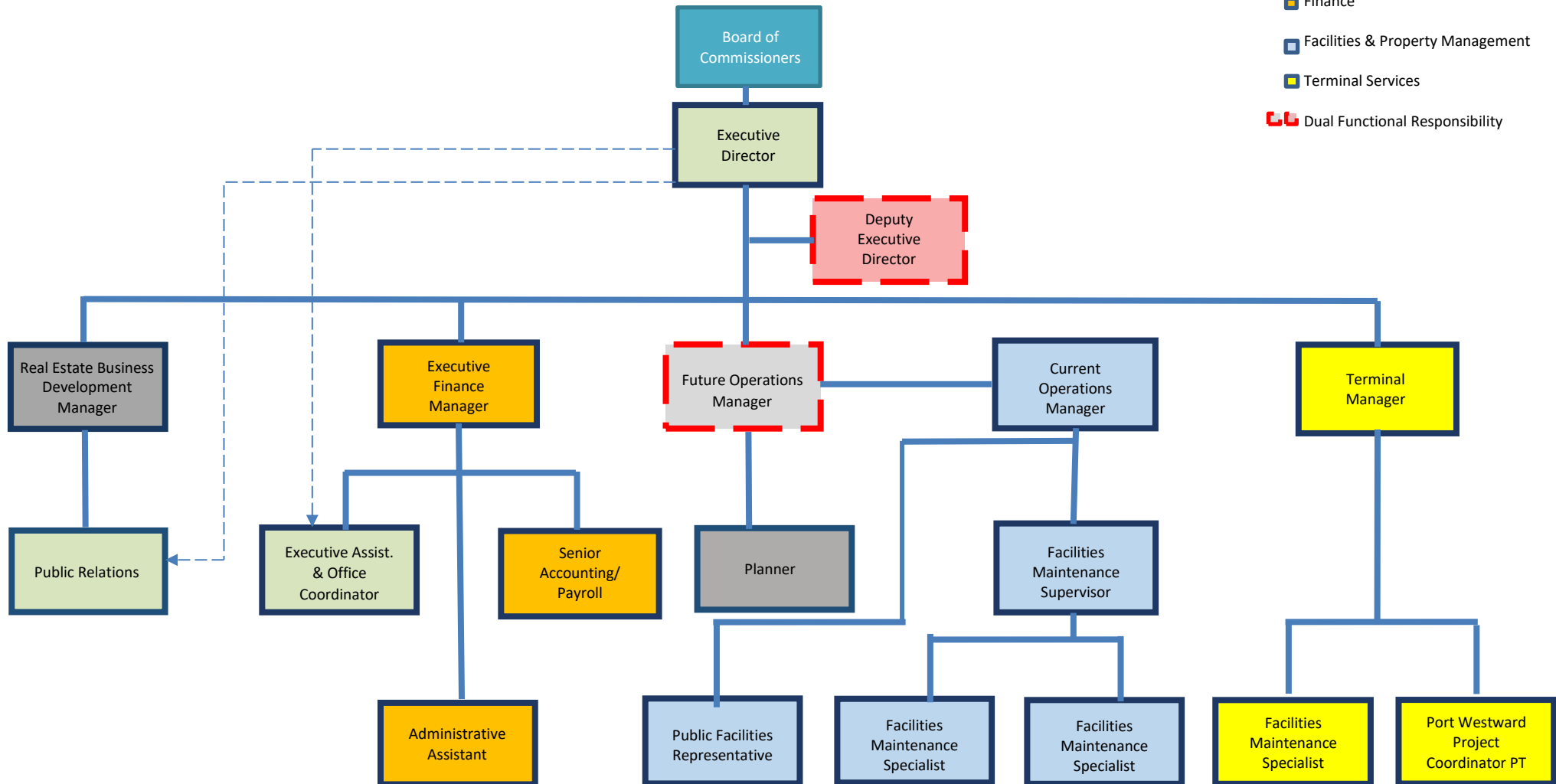
<b><u>Property Type</u></b>	<b><u>Net Estimated Assessed Value for 2018-19</u></b>	
City Residential	\$	1,547,899,104
Commercial & Industrial		329,607,953
Multi-Family		42,126,423
Odd Lot		155,300
Personal MS		35,726,366
Pers Business		90,222,318
Recreational		613,100
Rural Residential		1,625,438,923
Specially Assessed		56,045,337
State Industrial and M-E		358,940,464
Utility		798,001,710
<b>Total Assessed Value</b>	<b>\$</b>	<b>4,884,776,998</b>
Total Value of Exemptions	\$	363,302,302
Total New Value	\$	90,014,230
Total Other Adjustments	\$	16,499,460
Less Urban Renewal Excess Value:	\$	298,312,579
Net Assessed Value for Tax Revenue	\$	4,329,675,807
Tax Rate:		0.0886
Measure 5 Compression	\$	1,555
<b>Revenue Estimate</b>	<b>\$</b>	<b>382,054</b>
Less Discounts and Delinquencies 7.5%	\$	28,654
<b>Current Years Taxes FY 2018-19</b>	<b>\$</b>	<b>353,400</b>

*\*3% Discount allowed if property taxes paid by Nov. 15*

*2% Discount if 2/3 is paid*



# 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	Patrick Trapp	Treasurer	2015-2019
Position 2	Mike Avent	2 <sup>nd</sup> Vice President	2015-2019
Position 3	Larry Ericksen	Vice President	2015-2019
Position 4	Robert Keyser	Secretary	2017-2021
Position 5	Chris Iverson	President	2017-2021

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

<u>Position</u>	<u>Name</u>	<u>Term of Office</u>
Position 1	John Moore	2018-2021
Position 2	Brian Little	2018-2021
Position 3	David Douthwaite	2017-2020
Position 4	Martin Baldwin	2018-2021
Position 5	Dan Garrison	2017-2020

## FORM LB-1

## NOTICE OF BUDGET HEARING

A public meeting of the Port of Columbia County will be held on June 5, 2019 at 8:30am at the Port of Columbia County boardroom 100 E. St. Columbia City, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 as approved by the Port of Columbia County Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 100 E. St. Columbia City, Oregon, between the hours of 8:00 a.m. and 5:00 p.m. or online at Port of Columbia County website([www.portofcolumbiacounty.org](http://www.portofcolumbiacounty.org)). This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Robert Gadotti, Executive Finance Manager

Telephone: 503-397-2888

Email: [gadotti@portofcolumbiacounty.org](mailto:gadotti@portofcolumbiacounty.org)

## FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2017-18	Adopted Budget This Year 2018-19	Approved Budget Next Year 2019-20
Beginning Fund Balance/Net Working Capital	5,740,652	5,640,539	6,065,066
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	4,881,223	4,362,783	4,950,071
Federal, State and all Other Grants, Gifts, Allocations and Donations	316,264	3,802,000	290,000
Revenue from Bonds and Other Debt	350,000	1,344,000	6,735,000
Interfund Transfers / Internal Service Reimbursements	0	0	0
All Other Resources Except Current Year Property Taxes	679,720	127,191	166,759
Current Year Property Taxes Estimated to be Received	371,273	379,781	385,817
<b>Total Resources</b>	<b>12,339,132</b>	<b>15,656,294</b>	<b>18,592,713</b>

## FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	1,425,647	1,715,068	1,809,144
Materials and Services	1,857,971	1,953,879	1,926,698
Capital Outlay	1,673,787	7,409,000	10,460,000
Debt Service	1,211,095	466,383	950,117
Interfund Transfers	0	0	0
Contingencies	6,170,632	4,111,964	3,446,754
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	0	0	0
<b>Total Requirements</b>	<b>12,339,132</b>	<b>15,656,294</b>	<b>18,592,713</b>

## 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			
Administration	540,931	560,176	548,367
FTE	2	2	2
Business Development & Planning	310,328	569,157	526,139
FTE	2	2.5	3
Finance	326,579	372,774	377,546
FTE	2.5	3	3
Facility & Property Management	2,622,016	8,293,473	11,403,865
FTE	5.5	6	6
Terminal Services	453,038	1,219,887	1,268,733
FTE	2	2	2.5
Not Allocated to Organizational Unit or Program	8,086,240	4,640,827	4,468,063
FTE	0	0	0
<b>Total Requirements</b>	<b>12,339,132</b>	<b>15,656,294</b>	<b>18,592,713</b>
<b>Total FTE</b>	<b>14.0</b>	<b>15.5</b>	<b>16.5</b>

## STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \*

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## PROPERTY TAX LEVIES

	Rate or Amount Imposed 2017-18	Rate or Amount Imposed This Year 2018-19	Rate or Amount Approved Next Year 2019-20
Permanent Rate Levy (rate limit 0.0886 per \$1,000)	0.0886	0.0886	0.0886
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	\$4,379,149	\$6,880,000
<b>Total</b>		

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

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

To assessor of Columbia County

FORM LB-50  
2019-2020

☐ 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

100 E. Street Columbia City OR 97018 06-05-2019  
Mailing Address of District City State ZIP code Date  
Robert Gadotti Executive Finance Manager 503-397 2888 gadotti@portofcolumbiacoun  
Contact Person Title Daytime Telephone Contact Person E-Mail

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

- ☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.  
☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

**PART I: TAXES TO BE IMPOSED**

		Subject to General Government Limits Rate -or- Dollar Amount	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . .	1	0.0886	
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
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. 2019-30

### ADOPTING THE FY 2019-2020 BUDGET, MAKING APPROPRIATIONS, IMPOSING THE TAX AND CATEGORIZING THE TAX

**BE IT RESOLVED** that the Board of Commissioners of the Port of Columbia County hereby adopts the budget for fiscal year 2019-20 in the total amount of \$18,592,713. 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, 2019, for the following purposes:

Enterprise Fund /	
Administration	\$ 548,367
Business Development & Planning	526,139
Finance	377,546
Facilities & Property Management	11,403,865
Terminal Services	1,268,733
<u>Not Allocated to Organizational Unit or Program:</u>	
Personnel Services	22,610
Materials and Services	48,583
Debt Service	950,117
Contingency	3,446,753
Total	4,468,03
Total Appropriations, All Funds	18,592,713*
Total Unappropriated, All Funds	0
TOTAL ADOPTED BUDGET	\$ 18,592,713*
(*amounts with asterisks must match)	

#### 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 2019-2020:

At the rate of \$0.0886 per \$1,000 of assessed value for permanent rate tax.

CATEGORIZING THE TAX

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

Subject to the General Government Limitation

Permanent Rate Tax \$0.0886/\$1,000

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 5<sup>th</sup> day of June 2019 by the following vote:

AYES: 5 NAYS: 0

Port of Columbia County

By:

President



Attested By:

Secretary

