



PUBLIC MEETING: Budget Committee Meeting

DATE: Tuesday **April 23, 2024, 6 PM**

LOCATION: Cascade Locks City Hall 140 Wa Na Pa St, Cascade Locks, OR 97014

<https://us02web.zoom.us/j/85806615790>

## AGENDA

- 1) Commission meeting called to order
  - a. Pledge of Allegiance
  - b. Roll Call
  - c. Modifications, Additions and Changes to the Agenda
- 2) Election of Budget Committee Officers
  - a. President
  - b. Vice-President
- 3) Presentation of Budget Message – Jeremiah Blue – [Page 5](#)
- 4) Review of Budget Detail
  - a. General Fund – [Page 7](#)
    - i. Administration – [Page 9](#)
    - ii. General Operations – [Page 10](#)
    - iii. Marine Park and Recreational Areas – Other – [Page 11](#)
    - iv. Toll Bridge – [Page 12](#)
    - v. Commercial Properties – [Page 13](#)
    - vi. Campground – [Page 14](#)
    - vii. Marina – [Page 15](#)
    - viii. Sternwheeler – [Page 16](#)
    - ix. Marine Park and Recreational Areas – Events – [Page 17](#)
    - x. Marine Park and Recreational Areas – Parking – Security – [Page 18](#)
    - xi. Port Sponsored Events – [Page 19](#)
    - xii. Development – [Page 20](#)
    - xiii. Non-Allocated – [Page 21](#)
  - b. Salary Schedule – [Page 22](#)
  - c. Debt Services – [Page 23](#)
- 5) Public Comment (Speakers may be limited to three (3) minutes)
- 6) Adjournment

## IMPORTANT DATES

### **Tuesday, April 30, 2024**

Port Budget Committee Meeting – If Needed

### **Tuesday, May 7, 2024**

Port Commission Meeting

### **Tuesday, May 14, 2024**

Port Budget Committee Meeting – If Needed

### **Tuesday, May 21, 2024**

Port Commission Meeting

### **Monday, May 27, 2024**

Port Office Closed – Memorial Day

*The meeting location is accessible to persons with disabilities. A request for an interpreter for the hearing impaired, or for other accommodations for persons with disabilities, should be made at least 48 hours in advance of the meeting by contacting the Port of Cascade Locks office at 541-374-8619.*

# Port of Cascade Locks Budget for Fiscal Year 2024-25



## Table of Contents

Budget Committee Members.....	2
Staff.....	2
Budget Message.....	3
General Fund.....	5
Administration.....	7
General Operations.....	8
Marine Park and Recreational Areas – Other.....	9
Toll Bridge .....	10
Commercial Properties.....	11
Campground.....	12
Marina .....	13
Sternwheeler.....	14
Marine Park and Recreational Areas - Events .....	15
Marine Park and Recreational Areas - Parking – Security.....	16
Port Sponsored Events .....	17
Development.....	18
Non-Allocated.....	19
Salary Schedule .....	20
Debt Service .....	20

## Budget Committee Members

Citizen Member – Donna Mohr

Citizen Member – Diana Reedy-VanWinkle

Citizen Member – George Torres

Citizen Member – Shelley Olvera

Citizen Member – Brian Keilty

Board President – Brad Lorang

Vice President – Carrie Klute

Secretary Treasurer – Albert Nance

Board Member – Rob Peterson

Board Member – Pamela Thweatt

## Staff

Executive Director – Jeremiah Blue

Deputy Executive Director – Genevieve Scholl

Budget Officer – Matt Apken

Accounting Specialist – Melissa Warren

## Budget Message

We are pleased to present the FY 2025 Proposed Budget. The budget is the organization's primary policy tool, reflecting programs and services to be offered to the community for the coming fiscal year, aligned with the estimated resources and costs to complete the work.

Last year, the Port moved away from developing a budget with three funds: the General Fund, the Development Fund, and the Reserve Fund. The way these funds were presented for the budget is not consistent with the way the accounting records are set up, nor how the audited financial statements report the information. We have decided to combine all the funds into the General Fund moving forward. The Development Fund has been added as a department within the General Fund and the Reserve amounts have also been added as a line-item titled "Reserve for Future Expenditure." This year, we have continued to use this new format and have added a new department for Port Sponsored Events.

The budget, as it is proposed, assumes that most existing services will continue at current levels.

Important changes in service level line items for FY 2025 include the following:

- Admin added Port Funded Grants. This line-item represents the Port's Community Benefit Initiative, through which it awards small grants to local businesses, non-profits, and municipalities to support planning, programming, construction, and development projects that benefit the Cascade Locks economy. The proposed budget amount of \$260,000 anticipates a \$110,000 award to the City of Cascade Locks to provide a portion of the local match required by the U.S. EDA for the electrical system upgrade project. The remaining \$150,000 would be made available in a competitive grant application and approval process.
- General Operations department has capital outlay of \$137,000. This includes \$85,000 for the Visitors Center building electrical service to Ixtapa Restaurant, \$42,000 for sewer pumpout system for the Marina, and \$10,000 for House 3 enhancements.
- The Sternwheeler has \$75,000 in capital outlay for renovations of the Visitors Center building, including the Sternwheeler sales office and public restrooms area.
- For Development there is:
  - Legislative appropriations for \$2.4 million for business development.
  - Bridge strengthening grant for \$2.5 million of the total \$6 million granted by the State of Oregon in 2024. This anticipates expenditure of \$2.5M in FY 24-25, \$2.5 in FY 25-26, and \$1 in FY26-27. It should be noted that the current legislative advocacy plan seeks an additional \$6 million from the Washington legislature during the 2025 session.
  - Bridge of the God Trailhead grant of \$71,473. This is the portion of the \$158,228 LGGP grant awarded in 2024 that will be expended and reimbursed in the next fiscal year, and the \$19,000 Experience Mt. Hood/Gorge grant that provides a portion of the 20% local match requirement.
  - Cascade Locks trail system grant of \$162,183. This is a portion of the \$190,379 total project cost that will occur in the 24-25 fiscal year, 78.5% of these costs will be reimbursed via the RTP grant awarded in 2022.
  - Proposed Business Oregon Port Planning and Marketing Fund Grant of \$50,000 to fund a feasibility study for a priority project in the Strategic Business Plan.



- Oregon State Marine Board Maintenance Assistance Grant in the amount of \$6,000. This grant is awarded on a biennial basis.
- Debt service payments have decreased to \$1,279,661 as follows:
  - Business Park Road Improvements \$17,861.
  - Herman Creek Flex 1 \$56,231.
  - Herman Creek Flex 2 & 4 Draw down interest payment \$227,000 and annual principal and interest payments of \$132,500.
  - Business Park Flex 5 pFriem \$393,300.
  - Business Park Flex 6 \$435,500 annual principal and interest payments.
  - Truck payment \$17,236.
- No reserves will be spent this year.
- Reserves for future expenditures are \$1,562,622.
  - Bridge Reserve \$1,144,122
  - Debt Reserve \$408,500
  - Vehicle Reserve \$10,000
- Unappropriated ending fund balance of \$3,109,091.

An important aspect of municipal operations is comparing your resources without the beginning balance (operating resources) to your operating requirements. This would include personnel, materials, and services, and required debt service. For the proposed budget, operating requirements exceed operating resources by a notable amount of \$581,316. This amount assumes Flex 6 remains empty for this fiscal year. Additionally, this includes \$227,000 in one-time interest payments and \$55,000 in one-time IT projects. Without these one-time requirements, requirements would exceed new resources by \$299,316. If Flex 6 were to be leased, we would increase resources by over \$500,000 and resources would then exceed requirements by over \$200,000. Resolving the vacancy in the Flex 6 building is an important step to resolve the operating deficiency, in addition to other efforts to increase revenues.

The Port operates on a balanced budget where resources including revenues and beginning balance are equal to or are more than total requirements. In the budget presented resources exceed requirements by \$3,109,091.

In closing, the proposed budget has been a team effort, involving participation from all departments in its development. The over-riding approach has been to prioritize long-term financial stability along with near-term efforts to increase operational efficiencies, optimize revenues, and ensure commensurate public benefit in all Port endeavors.

Sincerely,



Jeremiah Blue  
Executive Director

## General Fund

<b>General Fund Summary</b>	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Estimate	2024-25 Proposed
<b>Resources</b>					
<b>Beginning Balance</b>	2,680,016	4,614,493	8,589,482	5,937,146	8,784,094
<b>Property Taxes</b>	4,871	5,136	4,900	5,085	5,349
<b>Bridge Tolls</b>	2,642,860	3,289,497	3,330,000	3,250,000	3,200,000
<b>Leases</b>	1,422,006	908,178	2,025,430	924,591	1,002,300
<b>Rents</b>	123,974	151,005	137,300	156,818	200,915
<b>Fees</b>	193,540	169,593	175,000	110,308	168,669
<b>Miscellaneous Revenue</b>	17,259	68,529	45,000	175,827	50,000
<b>Donations</b>	-	-	-	-	15,000
<b>Grants &amp; Restricted</b>	294,746	1,305,682	8,768,000	3,024,648	2,749,591
<b>Loan Proceeds</b>	6,351,874	-	-	46,891	-
<b>Loan Prepayments</b>	275,000	-	-	-	-
<b>Interest Income</b>	47,723	162,869	132,000	232,817	200,000
<b>Gain (Loss) on Sale of Assets</b>	(281,919)	295,220	-	-	-
<b>Total Resources</b>	<b>13,771,950</b>	<b>10,970,202</b>	<b>23,207,112</b>	<b>13,864,131</b>	<b>16,375,918</b>
<b>Requirements</b>					
<b>Salaries and Wages</b>	952,106	968,217	1,235,814	890,982	1,076,750
<b>Payroll Taxes &amp; EE Benefits</b>	266,948	344,548	577,075	344,948	530,500
<b>Personnel Services</b>	1,219,054	1,312,765	1,812,889	1,235,930	1,607,250
<b>Full Time Equivalent (FTE)</b>	-	-	26	-	19

**General Fund Summary**

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Estimate	2024-25 Proposed
Employee Recognition	-	-	3,500	1,170	8,500
Insurance	332,632	290,270	474,300	303,493	251,000
Promotion and Advertising	10,280	10,163	45,800	1,460	49,500
Office Expenses	10,637	12,643	20,000	16,457	21,000
IT & Monitoring	66,029	81,283	92,000	87,277	155,450
Credit Card Fees	-	527	144,441	54,111	55,834
Bank Fees	-	-	-	-	3,000
Dues	23,115	61,253	35,120	19,770	24,750
Repairs & Maintenance	636,401	119,929	426,000	120,092	118,500
Supplies and Small Tools	111,554	72,889	60,250	46,303	71,500
Utilities and Communication	119,651	181,595	212,540	151,203	186,720
Legal Fees	325,120	128,250	325,000	242,772	300,000
Professional Services	90,950	87,362	-	-	-
Contracted Services	167,002	477,557	597,500	792,967	3,372,975
Licenses, Subscriptions & Fees	66,412	106,207	73,200	70,328	34,940
Community Services	51,622	48,818	53,600	49,262	2,500
Travel and Meetings	24,748	38,732	57,100	28,714	48,400
Education	8,030	17,460	21,000	16,177	21,100
Leases and Rents	12,509	12,442	13,500	-	14,000
Taxes	4,488	8,496	9,500	6,289	61,469
Miscellaneous	1,696	13,729	19,500	6,814	10,500
Port Funded Grants	-	-	-	-	260,000
Materials & Services	2,062,876	1,769,605	2,683,851	2,014,659	5,071,638
Capital Outlay	1,017,226	1,453,365	10,629,000	1,062,582	2,845,656
	1,017,226	1,453,365	10,629,000	1,062,582	2,845,656
Debt Service	4,858,301	497,321	1,482,553	766,866	1,279,661
	4,858,301	497,321	1,482,553	766,866	1,279,661
Contingency	-	-	900,000	-	900,000
	-	-	900,000	-	900,000
Reserve for Future Expenditure	-	-	1,157,300	-	1,562,622
	-	-	1,157,300	-	1,562,622
Unappropriated Ending Fund Balance	-	-	4,541,519	-	3,109,091
	-	-	4,541,519	-	3,109,091
<b>Total Requirements</b>	<b>9,157,457</b>	<b>5,033,056</b>	<b>23,207,112</b>	<b>5,080,037</b>	<b>16,375,918</b>
Resources less Requirements	4,614,493	5,937,146	-	8,784,094	-



## Administration

### General Fund: Administration

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Estimate	2024-25 Proposed
<b>Resources</b>					
Property Taxes	4,871	5,136	4,900	5,085	5,349
Leases	58,134	26,590	-	931	300
Miscellaneous Revenue	12,418	7,846	30,000	12,044	50,000
Grants & Restricted	294,746	-	50,000	-	-
Loan Proceeds	78,008	-	-	-	-
Interest Income	14,291	157,971	132,000	232,817	200,000
<b>Total Resources</b>	<b>462,468</b>	<b>197,543</b>	<b>216,900</b>	<b>250,877</b>	<b>255,649</b>
<b>Requirements</b>					
Salaries and Wages	494,521	381,182	465,677	379,649	487,000
Payroll Taxes & EE Benefits	173,784	163,174	221,257	177,153	224,500
Personnel Services	668,305	544,356	686,934	556,802	711,500
Full Time Equivalent (FTE)			8		6
Employee Recognition	-	-	3,500	1,170	7,000
Insurance	45,402	62,948	-	-	-
Promotion and Advertising	2,468	118	-	-	20,000
Office Expenses	7,063	6,458	15,000	14,037	20,000
IT & Monitoring	60,959	55,678	80,000	73,881	100,000
Bank Fees	-	-	-	-	3,000
Dues	22,362	5,348	8,500	18,221	24,750
Repairs & Maintenance	18,599	-	1,000	-	1,000
Supplies and Small Tools	77,128	4,854	6,000	733	-
Utilities and Communication	77,690	23,582	52,300	20,719	31,600
Legal Fees	325,120	128,250	325,000	242,772	300,000
Professional Services	7,028	37,543	-	-	-
Contracted Services	90,098	88,775	100,000	124,688	363,360
Licenses, Subscriptions & Fees	40,560	23,961	8,000	12,279	24,540
Community Services	-	4,045	-	-	-
Travel and Meetings	23,578	29,480	44,400	21,928	44,400
Education	7,073	15,089	18,000	16,177	18,000
Leases and Rents	12,447	12,442	-	-	-
Miscellaneous	940	5,233	4,000	525	4,000
Port Funded Grant	-	-	-	-	260,000
Materials & Services	818,515	503,804	665,700	547,130	1,221,650
<b>Total Requirements</b>	<b>1,486,820</b>	<b>1,048,160</b>	<b>1,352,634</b>	<b>1,103,932</b>	<b>1,933,150</b>
<b>Resources less Requirements</b>	<b>(1,024,352)</b>	<b>(850,617)</b>	<b>(1,135,734)</b>	<b>(853,055)</b>	<b>(1,677,501)</b>

## General Operations

<b>General Fund: General Operations</b>	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Estimate	2024-25 Proposed
<b>Resources</b>					
Leases	50	409	-	-	-
Fees	-	-	-	-	15,000
Miscellaneous Revenue	152	1,557	15,000	11,464	-
Grants & Restricted	-	4,682	-	12,326	-
<b>Total Resources</b>	<b>202</b>	<b>6,648</b>	<b>15,000</b>	<b>23,790</b>	<b>15,000</b>
<b>Requirements</b>					
Salaries and Wages	68,676	157,775	323,337	239,483	264,500
Payroll Taxes & EE Benefits	2,808	77,181	147,086	94,385	130,000
Personnel Services	71,484	234,956	470,423	333,868	394,500
Full Time Equivalent (FTE)			6		4.25
Employee Recognition	-	-	-	-	500
Insurance	430	-	83,000	97,448	100,000
Promotion and Advertising	-	70	1,000	-	1,000
Office Expenses	144	1,049	-	409	1,000
IT & Monitoring	-	5,529	-	3,120	-
Credit Card Fees	-	-	-	-	750
Dues	-	16,731	20,000	-	-
Repairs & Maintenance	-	20,923	287,500	31,394	67,000
Supplies and Small Tools	325	43,005	21,000	38,869	57,000
Utilities and Communication	347	71,746	67,640	52,580	68,000
Contracted Services	44,225	113,775	222,000	68,533	119,000
Licenses, Subscriptions & Fees	1,560	1,559	-	1,852	2,900
Community Services	44,317	44,773	53,600	49,262	-
Travel and Meetings	546	6,520	10,000	7,091	2,500
Education	-	2,165	2,000	-	2,500
Leases and Rents	-	-	13,500	-	14,000
Miscellaneous	-	404	2,000	300	2,000
Materials & Services	91,894	328,249	783,240	350,858	438,150
Capital Outlay	88,008	-	275,000	161,185	137,000
Capital Outlay	88,008	-	275,000	161,185	137,000
<b>Total Requirements</b>	<b>251,386</b>	<b>563,205</b>	<b>1,528,663</b>	<b>845,911</b>	<b>969,650</b>
<b>Resources less Requirements</b>	<b>(251,184)</b>	<b>(556,557)</b>	<b>(1,513,663)</b>	<b>(822,121)</b>	<b>(954,650)</b>

Marine Park and Recreational Areas – Other

<b>General Fund: MPRA - Other</b>	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Estimate	2024-25 Proposed
<b>Resources</b>					
<b>Grants &amp; Restricted</b>	-	-	-	-	-
<b>Total Resources</b>	-	-	-	-	-
<b>Requirements</b>					
<b>Salaries and Wages</b>	10,044	62,233	-	-	-
<b>Payroll Taxes &amp; EE Benefits</b>	1,715	11,210	-	-	-
<b>Personnel Services</b>	11,759	73,443	-	-	-
<b>Full Time Equivalent (FTE)</b>					
<b>Repairs &amp; Maintenance</b>	-	2,990	-	-	-
<b>Supplies and Small Tools</b>	-	1,830	-	-	-
<b>Licenses, Subscriptions &amp; Fees</b>	-	300	-	-	-
<b>Travel and Meetings</b>	-	1,242	-	-	-
<b>Materials &amp; Services</b>	-	6,362	-	-	-
<b>Total Requirements</b>	11,759	79,805	-	-	-
<b>Resources less Requirements</b>	(11,759)	(79,805)	-	-	-

## Toll Bridge

<b>General Fund: Toll Bridge</b>	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Estimate	2024-25 Proposed
<b>Resources</b>					
Bridge Tolls	2,642,860	3,289,497	3,330,000	3,250,000	3,200,000
Fees	309	-	-	-	-
<b>Total Resources</b>	<b>2,643,169</b>	<b>3,289,497</b>	<b>3,330,000</b>	<b>3,250,000</b>	<b>3,200,000</b>
<b>Requirements</b>					
Salaries and Wages	265,318	247,306	212,507	217,583	187,000
Payroll Taxes & EE Benefits	72,314	71,377	90,020	59,784	115,000
Personnel Services	337,632	318,683	302,527	277,367	302,000
Full Time Equivalent (FTE)			6		6
Employee Recognition	-	-	-	-	1,000
Insurance	250,095	163,570	185,000	152,712	151,000
Promotion and Advertising	791	-	-	-	1,500
Office Expenses	2,113	4,462	-	427	-
IT & Monitoring	1,170	650	1,500	2,141	42,650
Credit Card Fees	-	-	59,400	40,084	40,000
Dues & Subscriptions	595	36,335	500	-	-
Repairs & Maintenance	532,711	12,398	45,000	3,579	4,000
Supplies and Small Tools	12,565	4,881	2,000	2,809	2,000
Utilities and Communication	5,968	8,094	12,000	6,985	8,000
Professional Services	26,554	45,939	-	-	-
Contracted Services	5,846	88,934	70,000	81,309	239,000
Licenses, Subscriptions & Fees	991	45,819	50,000	52,060	-
Travel and Meetings	516	1,269	-	(259)	1,000
Education	-	-	-	-	500
Miscellaneous	220	142	1,000	59	1,000
Materials & Services	840,135	412,493	426,400	341,906	491,650
<b>Total Requirements</b>	<b>1,177,767</b>	<b>731,176</b>	<b>728,927</b>	<b>619,273</b>	<b>793,650</b>
<b>Resources less Requirements</b>	<b>1,465,402</b>	<b>2,558,321</b>	<b>2,601,073</b>	<b>2,630,727</b>	<b>2,406,350</b>

## Commercial Properties

<b>General Fund: Commercial Properties</b>	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Estimate	2024-25 Proposed
<b>Resources</b>					
Leases	1,271,604	802,860	1,487,322	797,660	902,000
Fees	-	-	-	-	52,919
Miscellaneous Revenue	3,721	58,656	-	152,319	-
Interest Income	33,432	4,898	-	-	-
Gain (Loss) on Sale of Assets	(281,919)	295,220	-	-	-
<b>Total Resources</b>	<b>1,026,838</b>	<b>1,161,634</b>	<b>1,487,322</b>	<b>949,979</b>	<b>954,919</b>
<b>Requirements</b>					
Salaries and Wages	45,397	35,894	-	-	16,750
Payroll Taxes & EE Benefits	7,097	6,949	-	-	8,500
Personnel Services	52,494	42,843	-	-	25,250
Full Time Equivalent (FTE)			-		0.25
Insurance	36,316	36,912	40,000	53,333	-
Promotion and Advertising	4,380	9,124	23,000	712	23,000
IT & Monitoring	3,900	6,870	8,000	8,135	8,000
Dues	158	316	500	-	-
Repairs & Maintenance	56,040	50,238	75,000	82,160	40,000
Supplies and Small Tools	6,085	5,974	8,000	323	8,000
Utilities and Communication	14,203	37,956	49,200	36,080	54,200
Legal Fees	-	-	-	-	-
Professional Services	3,634	3,880	-	-	-
Contracted Services	10,507	-	-	13,501	30,000
Licenses, Subscriptions & Fees	11,503	3,814	-	945	-
Education	957	-	-	-	-
Leases and Rents	62	-	-	-	-
Taxes	-	-	-	-	52,919
Miscellaneous	336	-	500	-	500
Materials & Services	148,081	155,084	204,200	195,189	216,619
<b>Total Requirements</b>	<b>200,575</b>	<b>197,927</b>	<b>204,200</b>	<b>195,189</b>	<b>241,869</b>
<b>Resources less Requirements</b>	<b>826,263</b>	<b>963,707</b>	<b>1,283,122</b>	<b>754,790</b>	<b>713,050</b>

## Campground

<b>General Fund: Campground</b>	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Estimate	2024-25 Proposed
<b>Resources</b>					
Rents	-	-	-	-	18,615
Fees	112,027	94,551	95,000	82,547	95,000
<b>Total Resources</b>	<b>112,027</b>	<b>94,551</b>	<b>95,000</b>	<b>82,547</b>	<b>113,615</b>
<b>Requirements</b>					
Salaries and Wages	1,172	388	-	-	16,750
Payroll Taxes & EE Benefits	116	71	-	-	8,500
Personnel Services	1,288	459	-	-	25,250
Full Time Equivalent (FTE)			-		0.25
Promotion and Advertising	504	-	500	748	1,500
Office Expenses	591	380	1,000	552	-
IT & Monitoring	-	-	-	-	4,800
Credit Card Fees	-	-	9,500	1,064	5,681
Dues	-	520	550	-	-
Repairs & Maintenance	-	1,192	4,500	-	4,500
Supplies and Small Tools	388	562	1,000	-	1,500
Utilities and Communication	8,890	8,891	12,000	12,948	13,920
Contracted Services	5,339	6,354	11,000	8,936	27,415
Licenses, Subscriptions & Fees	4,788	3,591	2,400	3,192	1,500
Taxes	4,488	8,496	9,500	6,289	8,550
Miscellaneous		-	500	-	500
Materials & Services	24,988	29,986	52,450	33,729	69,866
Capital Outlay	-	-	115,000	-	-
Capital Outlay	-	-	115,000	-	-
<b>Total Requirements</b>	<b>26,276</b>	<b>30,445</b>	<b>167,450</b>	<b>33,729</b>	<b>95,116</b>
<b>Resources less Requirements</b>	<b>85,751</b>	<b>64,106</b>	<b>(72,450)</b>	<b>48,818</b>	<b>18,499</b>



Marina

<b>General Fund: Marina</b>	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Estimate	2024-25 Proposed
<b>Resources</b>					
Rents	53,107	33,253	37,300	38,818	37,300
Miscellaneous Revenue	968	245	-	-	-
<b>Total Resources</b>	<b>54,075</b>	<b>33,498</b>	<b>37,300</b>	<b>38,818</b>	<b>37,300</b>
<b>Requirements</b>					
Salaries and Wages	856	205	-	-	16,750
Payroll Taxes & EE Benefits	466	37	-	-	8,500
Personnel Services	1,322	242	-	-	25,250
Full Time Equivalent (FTE)			-		0.25
Payroll Expenses					
Insurance	-	9,446	-	-	-
Office Expenses	66	39	-	-	-
IT & Monitoring	-	11,906	-	-	-
Credit Card Fees	-	-	3,730	1,941	1,865
Dues	-	1,575	-	1,549	-
Repairs & Maintenance	22,695	20,746	3,000	2,959	2,000
Supplies and Small Tools	4,712	6,541	2,000	2,199	2,000
Utilities and Communication	8,240	8,378	11,400	9,175	11,000
Contracted Services	123	152	52,500	-	3,200
Licenses, Subscriptions & Fees	-	83	-	-	-
Miscellaneous	-	-	500	-	500
Materials & Services	35,836	58,866	73,130	17,823	20,565
<b>Total Requirements</b>	<b>37,158</b>	<b>59,108</b>	<b>73,130</b>	<b>17,823</b>	<b>45,815</b>
<b>Resources less Requirements</b>	<b>16,917</b>	<b>(25,610)</b>	<b>(35,830)</b>	<b>20,995</b>	<b>(8,515)</b>

Sternwheeler

<b>General Fund: Sternwheeler</b>	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Estimate	2024-25 Proposed
<b>Resources</b>					
Leases	92,218	78,319	538,108	126,000	100,000
Miscellaneous Revenue	-	225	-	-	-
Grants & Restricted	-	-	-	500,000	-
<b>Total Resources</b>	<b>92,218</b>	<b>78,544</b>	<b>538,108</b>	<b>626,000</b>	<b>100,000</b>
<b>Requirements</b>					
Salaries and Wages	-	24,566	153,326	5,088	-
Payroll Taxes & EE Benefits	-	2,493	72,040	1,335	-
Personnel Services	-	27,059	225,366	6,423	-
Full Time Equivalent (FTE)			4.5		-
Insurance	-	17,394	166,300	-	-
Promotion and Advertising	-	63	19,000	-	-
Office Expenses	-	19	2,000	-	-
IT & Monitoring	-	-	2,500	-	-
Credit Card Fees	-	-	53,811	-	-
Dues & Subscriptions	-	360	5,000	-	-
Repairs & Maintenance	2,071	9,307	10,000	-	-
Supplies and Small Tools	-	3,427	17,250	125	-
Utilities and Communication	-	11,915	8,000	11,516	-
Contracted Services	10,142	178,642	2,000	496,000	10,000
Licenses, Subscriptions & Fees	3,420	12,401	10,000	-	-
Travel and Meetings	-	107	2,000	(54)	-
Education	-	117	-	-	-
Miscellaneous	-	90	10,000	-	-
Materials & Services	15,633	233,842	307,861	507,587	10,000
Capital Outlay	-	-	-	-	75,000
Capital Outlay	-	-	-	-	75,000
<b>Total Requirements</b>	<b>15,633</b>	<b>260,901</b>	<b>533,227</b>	<b>514,010</b>	<b>85,000</b>
<b>Resources less Requirements</b>	<b>76,585</b>	<b>(182,357)</b>	<b>4,881</b>	<b>111,990</b>	<b>15,000</b>

Marine Park and Recreational Areas - Events

<b>General Fund: MPRA - Events</b>	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Estimate	2024-25 Proposed
<b>Resources</b>					
Rents	70,867	117,752	100,000	118,000	145,000
Fees	-	-	-	-	5,000
Grants & Restricted	-	1,000	-	-	-
<b>Total Resources</b>	<b>70,867</b>	<b>118,752</b>	<b>100,000</b>	<b>118,000</b>	<b>150,000</b>
<b>Requirements</b>					
Salaries and Wages	43,743	55,485	45,967	49,179	88,000
Payroll Taxes & EE Benefits	6,294	11,475	22,842	12,291	35,500
Personnel Services	50,037	66,960	68,809	61,470	123,500
Full Time Equivalent (FTE)			0.5		1.5
Promotion and Advertising	2,137	788	2,300	-	2,500
Office Expenses	31	140	1,000	1,032	-
IT & Monitoring	-	650	-	-	-
Credit Card Fees	-	527	10,000	6,765	7,500
Repairs & Maintenance	-	1,536	-	-	-
Supplies and Small Tools	617	159	1,000	-	1,000
Utilities and Communication	3,008	10,613	-	1,200	-
Contracted Services	722	-	-	-	-
Licenses, Subscriptions & Fees	-	5,646	2,400	-	6,000
Community Services	7,305	-	-	-	-
Travel and Meetings	54	114	700	8	500
Education	-	89	-	-	100
Miscellaneous	-	271	1,000	829	2,000
Materials & Services	13,874	20,533	18,400	9,834	19,600
<b>Total Requirements</b>	<b>63,911</b>	<b>87,493</b>	<b>87,209</b>	<b>71,304</b>	<b>143,100</b>
<b>Resources less Requirements</b>	<b>6,956</b>	<b>31,259</b>	<b>12,791</b>	<b>46,696</b>	<b>6,900</b>

Marine Park and Recreational Areas - Parking – Security

<b>General Fund: MPRA - Parking - Security</b>	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Estimate	2024-25 Proposed
<b>Resources</b>					
Fees	81,204	75,042	80,000	27,761	-
<b>Total Resources</b>	<b>81,204</b>	<b>75,042</b>	<b>80,000</b>	<b>27,761</b>	<b>-</b>
<b>Requirements</b>					
Salaries and Wages	22,379	3,183	35,000	-	-
Payroll Taxes & EE Benefits	2,354	581	23,830	-	-
Personnel Services	24,733	3,764	58,830	-	-
Full Time Equivalent (FTE)			1		
Insurance	389	-	-	-	-
Office Expenses	629	96	1,000	-	-
Credit Card Fees	-	-	8,000	4,257	-
Dues & Subscriptions	-	68	70	-	-
Repairs & Maintenance	4,285	599	-	-	-
Supplies and Small Tools	9,734	1,656	2,000	1,245	-
Utilities and Communication	1,305	420	-	-	-
Professional Services	53,734	-	-	-	-
Contracted Services	-	925	-	-	-
Licenses, Subscriptions & Fees	3,590	9,033	400	-	-
Travel and Meetings	54	-	-	-	-
Education	-	-	1,000	-	-
Miscellaneous	200	-	-	-	-
Materials & Services	73,920	12,797	12,470	5,502	-
<b>Total Requirements</b>	<b>98,653</b>	<b>16,561</b>	<b>71,300</b>	<b>5,502</b>	<b>-</b>
<b>Resources less Requirements</b>	<b>(17,449)</b>	<b>58,481</b>	<b>8,700</b>	<b>22,259</b>	<b>-</b>

## Port Sponsored Events

<b>General Fund: Port Sponsored Events</b>	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Estimate	2024-25 Proposed
<b>Resources</b>					
<b>Fees</b>					750
<b>Donations</b>					15,000
<b>Total Resources</b>	-	-	-	-	15,750
<b>Requirements</b>					
<b>Salaries and Wages</b>	-	-	-	-	-
<b>Payroll Taxes &amp; EE Benefits</b>	-	-	-	-	-
<b>Personnel Services</b>	-	-	-	-	-
<b>Full Time Equivalent (FTE)</b>	-	-	-	-	-
<b>Credit Card Fees</b>	-	-	-	-	38
<b>Contracted Services</b>	-	-	-	-	25,000
<b>Community Services</b>	-	-	-	-	2,500
<b>Materials &amp; Services</b>	-	-	-	-	27,538
<b>Total Requirements</b>	-	-	-	-	27,538
<b>Resources less Requirements</b>	-	-	-	-	(11,788)

## Development

<b>General Fund: Development</b>	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Estimate	2024-25 Proposed
<b>Resources</b>					
Flex 5 Loan	5,414,000	-	-	-	-
Flex 6 loan	859,866	-	-	46,891	-
Loan Proceeds	6,273,866	-	-	46,891	-
Gorges Beer Land Sale	275,000	-	-	-	-
Loan Repayments	275,000	-	-	-	-
ARPA	-	1,300,000	-	-	-
State Grants	-	-	-	-	86,000
Legislative Appropriation (lottery funds)	-	-	2,400,000	2,400,000	-
Bridge of the Gods Trailhead Grant	-	-	178,000	102,822	-
Experience Mt Hood Gorge	-	-	-	9,500	9,500
Cascade Locks Trail System Grant	-	-	140,000	-	154,091
Bridge Strengthening Project Grant	-	-	6,000,000	-	2,500,000
Grants	-	1,300,000	8,718,000	2,512,322	2,749,591
<b>Total Resources</b>	<b>6,548,866</b>	<b>1,300,000</b>	<b>8,718,000</b>	<b>2,559,213</b>	<b>2,749,591</b>
<b>Requirements</b>					
Contracted Services	-	-	140,000	-	2,556,000
Materials & Services	-	-	140,000	-	2,556,000
ARPA	-	666,102	956,000	633,898	-
Flex 5 Expansion	346,967	787,263	-	-	-
LGGP	-	-	-	128,527	71,473
RTP Grant	-	-	178,000	28,217	162,183
Bridge Strengthening Project	-	-	6,000,000	-	-
Business Park Infrastructure	-	-	2,400,000	-	2,400,000
Flex 6	366,892	-	-	48,309	-
Flex 2	28,047	-	-	-	-
Flex 4	17,605	-	-	-	-
Building & Building Improvements	-	-	-	62,446	-
Other	169,707	-	-	-	-
Capital Outlay	929,218	1,453,365	9,534,000	901,397	2,633,656
<b>Total Requirements</b>	<b>929,218</b>	<b>1,453,365</b>	<b>9,674,000</b>	<b>901,397</b>	<b>5,189,656</b>
<b>Resources less Requirements</b>	<b>5,619,648</b>	<b>(153,365)</b>	<b>(956,000)</b>	<b>1,657,816</b>	<b>(2,440,065)</b>



Non-Allocated

<b>General Fund: Non-Allocated</b>	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Estimate	2024-25 Proposed
Capital Outlay	-	-	705,000	-	
Capital Outlay	-	-	705,000	-	-
Debt Service	4,858,301	497,321	1,482,553	766,866	1,279,661
Debt Service	4,858,301	497,321	1,482,553	766,866	1,279,661
Contingency	-	-	900,000	-	900,000
Contingency	-	-	900,000	-	900,000
<b>Total Requirements</b>	<b>4,858,301</b>	<b>497,321</b>	<b>3,087,553</b>	<b>766,866</b>	<b>2,179,661</b>
<b>Resources less Requirements</b>	<b>(4,858,301)</b>	<b>(497,321)</b>	<b>(3,087,553)</b>	<b>(766,866)</b>	<b>(2,179,661)</b>

# Salary Schedule

Employees, Benefits & Tax Cost for 2024-25  
 CPI 3%

Name	Salary	13.30% or 17.32%										Total
		PERS	Medicare	SS	W/C	Fam Leave	SUTA	Dental	Medical	Disability		
<b>Full Time</b>												
<b>Salary Staff</b>												
Executive Director	\$ 120,942.00	\$ 16,805.00	\$ 1,754.00	\$ 7,498.00	\$ 378.00	\$ 1,209.00	\$ 6,047.00	\$ 500.00	\$ 12,454.80	\$ 400.00	\$ 167,987.80	
Deputy Executive Director	\$ 118,000.00	\$ 15,694.00	\$ 1,711.00	\$ 7,316.00	\$ 378.00	\$ 1,180.00	\$ 5,900.00	\$ 1,053.00	\$ 11,774.88	\$ 400.00	\$ 169,376.88	
Maintenance Manager	\$ 77,908.00	\$ 10,362.00	\$ 1,130.00	\$ 4,830.00	\$ 2,661.00	\$ 779.00	\$ 3,895.00	\$ 710.00	\$ 12,454.80	\$ 400.00	\$ 115,129.80	
Operations Manager	\$ 67,000.00	\$ 8,911.00	\$ 972.00	\$ 4,154.00	\$ 378.00	\$ 670.00	\$ 3,350.00	\$ 500.00	\$ 12,454.80	\$ 400.00	\$ 98,789.80	
Events Manager	\$ 63,000.00	\$ 8,379.00	\$ 922.00	\$ 3,906.00	\$ 378.00	\$ 630.00	\$ 3,150.00	\$ 500.00	\$ 12,454.80	\$ 400.00	\$ 93,789.80	
Total	\$ 446,850.00	\$ 60,151.00	\$ 6,539.00	\$ 27,704.00	\$ 4,173.00	\$ 4,468.00	\$ 22,342.00	\$ 3,263.00	\$ 67,564.08	\$ 2,000.00	\$ 645,054.08	
<b>Hourly Staff</b>												
Toll Collector	\$ 31,200.00	\$ 4,150.00	\$ 452.00	\$ 1,934.00	\$ 802.00	\$ 312.00	\$ 1,560.00	\$ 500.00	\$ 12,454.80	\$ 400.00	\$ 53,764.80	
Toll Collector SW	\$ 33,734.00	\$ 4,487.00	\$ 489.00	\$ 2,092.00	\$ 802.00	\$ 337.00	\$ 1,687.00	\$ 500.00	\$ 12,454.80	\$ 400.00	\$ 56,982.80	
Maintenance Worker 2	\$ 66,111.00	\$ 8,793.00	\$ 959.00	\$ 4,099.00	\$ 2,661.00	\$ 661.00	\$ 3,306.00	\$ 500.00	\$ 12,454.80	\$ 400.00	\$ 99,944.80	
Maintenance Worker 1	\$ 60,343.00	\$ 8,026.00	\$ 875.00	\$ 3,741.00	\$ 2,661.00	\$ 603.00	\$ 3,170.00	\$ 500.00	\$ 12,454.80	\$ 400.00	\$ 89,920.80	
Maintenance Worker	\$ 44,225.00	\$ 5,882.00	\$ 641.00	\$ 4,742.00	\$ 2,661.00	\$ 442.00	\$ 2,211.00	\$ 500.00	\$ 12,454.80	\$ 400.00	\$ 74,158.80	
Accounting Administrator	\$ 76,952.00	\$ 13,328.00	\$ 1,116.00	\$ 4,771.00	\$ 378.00	\$ 770.00	\$ 3,848.00	\$ 500.00	\$ 12,454.80	\$ 400.00	\$ 114,517.80	
Administrative Assistant	\$ 54,524.00	\$ 7,252.00	\$ 791.00	\$ 3,380.00	\$ 378.00	\$ 545.00	\$ 2,726.00	\$ 1,053.00	\$ 12,454.80	\$ 400.00	\$ 83,503.80	
Accounting Specialist I	\$ 49,440.00	\$ 6,576.00	\$ 717.00	\$ 3,065.00	\$ 378.00	\$ 494.00	\$ 2,472.00	\$ 672.00	\$ 12,454.80	\$ 475.00	\$ 76,743.80	
Total	\$ 416,529.00	\$ 58,494.00	\$ 6,040.00	\$ 27,824.00	\$ 10,171.00	\$ 4,164.00	\$ 18,127.00	\$ 4,725.00	\$ 99,638.40	\$ 3,275.00	\$ 649,537.40	
<b>Part Time</b>												
Toll Collector LS (1560 hours)	\$ 25,500.00	\$ 3,392.00	\$ 370.00	\$ 1,581.00	\$ 684.00	\$ 255.00	\$ 1,275.00	\$ 375.00	\$ 9,341.10	\$ 400.00	\$ 43,173.10	
Toll Collector SP (1560 hours)	\$ 23,447.00	\$ 3,118.00	\$ 340.00	\$ 1,454.00	\$ 684.00	\$ 237.00	\$ 1,172.00	\$ 375.00	\$ 9,341.10	\$ 400.00	\$ 40,568.10	
Toll Collector SH (1040 hours)	\$ 15,632.00	\$ 2,079.00	\$ 227.00	\$ 696.00	\$ 380.00	\$ 156.00	\$ 782.00	\$ 250.00	\$ 6,227.40	\$ 400.00	\$ 26,809.40	
Toll Collector SK (1040 hours)	\$ 15,632.00	\$ 2,079.00	\$ 227.00	\$ 696.00	\$ 380.00	\$ 156.00	\$ 782.00	\$ 250.00	\$ 6,227.40	\$ 400.00	\$ 26,809.40	
Toll Collector DS (520 hours)	\$ 8,112.00	\$ 1,079.00	\$ 118.00	\$ 203.00	\$ 200.00	\$ 81.00	\$ 406.00	\$ -	\$ -	\$ 400.00	\$ 19,894.00	
Seasonal - Collector (1040 hours)	\$ 15,600.00	\$ 2,075.00	\$ 226.00	\$ 697.00	\$ 380.00	\$ 156.00	\$ 780.00	\$ -	\$ -	\$ -	\$ 19,894.00	
Seasonal - Collector (1040 hours)	\$ 15,600.00	\$ 2,075.00	\$ 226.00	\$ 697.00	\$ 380.00	\$ 156.00	\$ 780.00	\$ -	\$ -	\$ -	\$ 19,894.00	
Maintenance TC (1500 hours)	\$ 39,915.00	\$ 5,309.00	\$ 579.00	\$ 2,475.00	\$ 1,331.00	\$ 399.00	\$ 1,996.00	\$ 1,053.00	\$ 6,227.40	\$ 400.00	\$ 59,684.40	
Seasonal - Main (1500 hours)	\$ 25,500.00	\$ -	\$ 370.00	\$ 1,581.00	\$ 1,331.00	\$ 255.00	\$ 1,275.00	\$ -	\$ -	\$ -	\$ 30,312.00	
Seasonal - Events (1500 hours)	\$ 24,750.00	\$ -	\$ 359.00	\$ 1,535.00	\$ 1,331.00	\$ 248.00	\$ 1,238.00	\$ -	\$ -	\$ -	\$ 29,461.00	
Graveyard Differential \$0.30	\$ 1,000.00	\$ 133.00	\$ 15.00	\$ 62.00	\$ 5.00	\$ 10.00	\$ 50.00	\$ -	\$ -	\$ -	\$ 1,275.00	
Swing Differential \$0.15	\$ 1,000.00	\$ 133.00	\$ 15.00	\$ 62.00	\$ 3.00	\$ 10.00	\$ 50.00	\$ -	\$ -	\$ -	\$ 1,273.00	
Port Commission	\$ 211,688.00	\$ 21,472.00	\$ 3,072.00	\$ 11,739.00	\$ 7,009.00	\$ 2,119.00	\$ 10,586.00	\$ 2,303.00	\$ 37,364.40	\$ 2,400.00	\$ 309,792.40	
	\$ -	\$ -	\$ -	\$ -	\$ 120.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,218.00	
EMPLOYEE TOTAL	\$ 1,075,067.00	\$ 140,117.00	\$ 15,651.00	\$ 67,267.00	\$ 15,014.00	\$ 10,751.00	\$ 51,055.00	\$ 10,291.00	\$ 204,566.88	\$ 7,675.00	\$ 1,604,343.88	

## Debt Service

		<u>7/1/2024</u>	Lender
Estimated	Business Park Road Improvements	\$ 33,209.48	Business Oregon
	Herman Creek Flex #1	\$ 554,427.77	Business Oregon
	Herman Creek Flex #2 & #4	\$ 1,888,000.00	Business Oregon
	Business Park Flex #5 pFriem	\$ 6,042,468.70	Umpqua Bank
	Business Park Flex #6	\$ 6,071,995.35	Business Oregon
	Vehicle 2021 Chevrolet Truck	\$ 40,793.59	Santander Bank
	<b>Total Long Term Debt</b>	<b><u>\$ 14,630,894.89</u></b>	

### Fiscal Year Debt Service - Payment Details

	<u>Revenue Fund</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
	<b><u>Business Park Road Improvements</u></b>			
	12/1/2024	\$ 2,431.89	\$ 15,428.32	\$ 17,860.21
<b><u>Herman Creek Flex #1</u></b>				
	9/15/2024	\$ 6,185.30	\$ 7,872.24	\$ 14,057.54
	12/15/2024	\$ 6,098.71	\$ 7,958.83	\$ 14,057.54
	3/15/2025	\$ 6,011.16	\$ 8,046.38	\$ 14,057.54
	6/15/2025	\$ 5,922.65	\$ 8,134.89	\$ 14,057.54
	Debt Service:	\$ 24,217.82	\$ 32,012.34	\$ 56,230.16
<b><u>Herman Creek Flex #2 &amp; #4</u></b>				
Estimated	7/1/2024	\$ 21,577.10	\$ 11,428.38	\$ 33,005.48
	10/1/2024	\$ 21,459.96	\$ 11,545.52	\$ 33,005.48
	1/1/2025	\$ 21,341.62	\$ 11,663.86	\$ 33,005.48
	4/1/2025	\$ 21,222.06	\$ 11,783.42	\$ 33,005.48
	Estimated Debt Service:	\$ 85,600.74	\$ 46,421.18	\$ 132,021.92
<b><u>Business Park Flex #5 pFriem</u></b>				
	12/15/2024	\$ 86,611.20	\$ -	\$ 86,611.20
	6/15/2025	\$ 86,611.20	\$ 220,000.00	\$ 306,611.20
	Debt Service:	\$ 173,222.40	\$ 220,000.00	\$ 393,222.40
<b><u>Business Park Flex #6 Renewal</u></b>				
	7/1/2024	\$ 39,941.23	\$ 68,916.75	\$ 108,857.98
	10/1/2024	\$ 39,446.75	\$ 69,411.23	\$ 108,857.98
	1/1/2025	\$ 38,948.73	\$ 69,909.25	\$ 108,857.98
	4/1/2025	\$ 38,447.13	\$ 70,410.85	\$ 108,857.98
	Debt Service:	\$ 156,783.84	\$ 278,648.08	\$ 435,431.92
<b><u>Vehicle 2021 Chevrolet Truck</u></b>				
	9/1/2024	\$ 899.30	\$ 7,718.70	\$ 8,618.00
	3/1/2025	\$ 756.21	\$ 7,861.79	\$ 8,618.00
	Debt Service:	\$ 1,655.51	\$ 15,580.49	\$ 17,236.00
<b><u>Total Revenue Fund</u></b>		<b><u>\$ 443,912.20</u></b>	<b><u>\$ 608,090.41</u></b>	<b><u>\$ 1,052,002.61</u></b>