

**Port of Cascade Locks
Budget Committee Meeting
Thursday, May 25, 2023 –6:00 pm
Community Center (City Hall)
Cascade Locks, OR 97014
<https://us02web.zoom.us/j/85806615790>**

AGENDA

- 1. Meeting called to order & Pledge of Allegiance (Committee President)**
- 2. Roll Call**
- 3. Declaration of Potential Conflict of Interest**
- 4. Election of Budget Committee Officers**
 - Vice-President**
- 5. Presentation of Budget Message (Jeremiah Blue)**
- 6. Review of Budget Detail**
 - a) Administration**
 - b) General Other**
 - c) Toll Booth Operations**
 - d) Commercial Propertes**
 - e) Campground**
 - f) Marina**
 - g) Sternwheeler**
 - h) Other**
 - i) Events**
 - j) Parking**
 - k) Development Fund**
 - l) Reserve Fund**
- 7. Public Comment**
- 8. Approval of 2023-2024 Budget**
- 9. Adjournment**

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 2023-24



Table of Contents

Budget Committee Members.....	2
Staff	2
Budget Message.....	3
General Fund.....	5
Administration	7
General.....	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
Development.....	17
Non-Allocated	18
Salary Schedule	19
Debt Service	20

Budget Committee Members

Citizen Member – Albert Nance

Citizen Member – Diana Reedy Vanwinkle

Board President – Jess Groves

Vice President – Brad Lorang

Secretary Treasurer – Joeinne Caldwell

Board Member – Dean Bump

Board Member – John Stipan

Staff

Interim General Manager – Jeremiah Blue

Budget Officer & Accountant– Chuck Mosher

Accounting Specialist – Melissa Warren

Budget Message

We are pleased to present the FY 2024 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.

In years past the budget has been developed 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 or 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 long item title reserve for future expenditure.

The budget as it is proposed assumes that most existing services will continue at current levels. Significant changes in service levels for FY 2024 include:

- General/other and Marine Park and Recreational Areas-Other were combined as General in this budget. Most of these expenses relate to maintenance of parks or other facilities. Capital expenditures for this general department is \$125,000 for the Visitors Center and \$150,000 for a new backhoe.
- Credit card fees are now budgeted separately from contract services.
- The Campground has \$115,000 in the budget for upgrades of water and electrical.
- Sternwheeler is budgeted for operating 4 days a week for 5 months out of the year.
- For development there is:
 - Legislative appropriations for \$2.4 million for business park infrastructure.
 - Bridge strengthening grant for \$6 million.
 - Bridge of the God Trailhead grant \$178,000.
 - Cascade Locks trail system grant \$140,000.
 - ARPA funds to spend \$960,000.
- Debt service payments have increased to \$1,448,553 as follows:
 - Business Park Road Improvements \$17,861.
 - Herman Creek Flex 1 \$56,231.
 - Herman Creek Flex 2 & 4 Draw down interest payment \$136,000 and annual principal and interest payments of \$146,575.
 - Business Park Flex 5 pFriem \$394,650.
 - Business Park Flex 6 Drawn down interest payment \$311,000 and \$369,000 annual principal and interest payments.
 - Truck payment \$17,236.
- Reserves of \$705,000 will be spent as follows:
 - Bridge 15 year plan \$200,000.

- ODOT Bridge Work \$505,000.
- Reserves for future expenditures are \$1,157,300.
 - Bridge Reserve \$744,122
 - Debt Reserve \$408,500
 - Vehicle Reserve \$4,678
- Unappropriated ending fund balance of \$4,626,019.

An important aspect of municipal operations is comparing your resources without the beginning balance (new resources) to your operating requirements. This would include personnel, materials and services, and required debt service. For the current year, operating requirements exceed new resources by a notable amount of \$45,163. This is not particularly discouraging considering this year includes \$447,000 in one-time interest payments. Without those interest payments, the operating margin will substantially increase next year.

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 \$4,626,019.

In closing the proposed budget has been a team effort, involving all departments. Special credit goes to Chuck Mosher and Melissa Warren for their work on preparing this proposed budget.

Sincerely,

Jeremiah Blue
Interim General Manager

General Fund

General Fund Summary	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Proposed
Resources					
Beginning Balance	1,582,609	3,007,636	3,775,450	5,679,322	8,589,482
Property Taxes	4,503	4,871	4,500	4,930	4,900
Bridge Tolls	2,614,827	2,667,533	3,330,000	3,201,590	3,330,000
Leases, Rents, and Fees	826,028	1,709,860	1,622,535	1,188,077	2,337,730
Miscellaneous Revenue	23,439	31,713	30,000	80,366	45,000
Grants & Restricted	330,736	294,746	4,196,091	1,308,618	8,768,000
Loan Proceeds	4,796,329	6,273,866	1,000,000	1,000,000	-
Loan Prepayments	257,394	275,000	35,199	35,199	-
Interest Income	31,989	47,834	-	130,313	132,000
Gain (Loss) on Sale of Assets	68,073	(281,919)	-	295,220	-
Total Resources	10,535,927	14,031,140	13,993,775	12,923,635	23,207,112
Requirements					
Salaries and Wages	788,206	893,533	1,041,152	963,673	1,235,814
Payroll Taxes & EE Benefits	340,036	270,454	404,893	350,640	577,075
Personnel Services	1,128,242	1,163,987	1,446,045	1,314,313	1,812,889
Full Time Equivalent (FTE)	-	-	-	-	26

General Fund Summary	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Proposed
Employee Recognition	-	-	3,400	-	3,500
Insurance	198,042	266,491	281,177	214,084	474,300
Promotion and Advertising	10,940	10,280	5,950	12,042	45,300
Office Expenses	11,316	10,637	8,450	18,869	20,000
IT & Monitoring	67,333	66,029	84,547	82,988	92,000
Credit Card Fees	-	-	-	-	144,441
Dues & Subscriptions	17,320	23,115	23,704	29,398	35,120
Repairs & Maintenance	44,441	90,849	146,700	74,216	426,000
Supplies and Small Tools	54,287	111,554	87,390	80,542	60,250
Utilities and Communication	94,673	119,998	98,444	154,598	212,540
Legal Fees	92,689	325,120	390,000	115,013	325,000
Professional Services	125,513	90,950	155,000	28,945	-
Contracted Services	223,045	126,007	597,380	313,903	547,500
Licenses & Fees	40,944	66,412	63,499	81,247	73,200
Community Services	80,769	51,622	53,600	57,688	53,600
Travel and Meetings	22,651	35,779	52,400	47,229	57,100
Education	5,670	8,030	20,200	17,551	21,000
Leases and Rents	11,787	12,447	12,500	22,926	13,500
Taxes	3,718	4,488	7,000	7,804	9,500
Miscellaneous	(8,713)	1,696	13,249	1,151	19,500
Materials & Services	1,096,425	1,421,504	2,104,590	1,360,194	2,633,351
Capital Outlay	5,195,218	939,218	7,086,906	1,186,931	10,629,000
	5,195,218	939,218	7,086,906	1,186,931	10,629,000
Debt Service	108,406	4,827,109	1,043,787	472,715	1,448,553
	108,406	4,827,109	1,043,787	472,715	1,448,553
Contingency	-	-	907,311	-	900,000
	-	-	907,311	-	900,000
Reserver for Future Expenditure	-	-	1,015,530	-	1,157,300
	-	-	1,015,530	-	1,157,300
Unappropriated Ending Fund Balance	-	-	389,606	-	4,626,019
	-	-	389,606	-	4,626,019
Total Requirements	7,528,291	8,351,818	13,993,775	4,334,153	23,207,112
Resources less Requirements	3,007,636	5,679,322	-	8,589,482	-

Administration

General Fund: Administration

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Proposed
Resources					
Property Taxes	4,503	4,871	4,500	4,930	4,900
Leases, Rents, and Fees	8,343	58,134	-	35,128	-
Miscellaneous Revenue	21,615	12,418	15,000	5,249	30,000
Grants & Restricted	283,986	294,746	50,000	-	50,000
Interest Income	8,017	14,291	-	124,435	132,000
Gain (Loss) on Sale of Assets	70,377	-	-	-	-
Total Resources	396,841	384,460	69,500	169,742	216,900
Requirements					
Salaries and Wages	496,187	494,521	414,029	386,922	465,677
Payroll Taxes & EE Benefits	249,724	175,607	161,011	168,583	221,257
Personnel Services	745,911	670,128	575,040	555,505	686,934
Full Time Equivalent (FTE)					8
Employee Recognition	-	-	3,400	-	3,500
Insurance	52,603	45,402	58,587	45,985	-
Promotion and Advertising	2,168	2,468	-	-	-
Office Expenses	8,092	7,063	1,000	12,031	15,000
IT & Monitoring	59,538	60,959	67,539	62,017	80,000
Credit Card Fees	-	-	-	-	-
Dues & Subscriptions	16,303	22,362	2,640	6,348	8,500
Repairs & Maintenance	24,625	18,599	1,000	-	1,000
Supplies and Small Tools	39,642	77,128	11,500	5,116	6,000
Utilities and Communication	68,763	78,037	35,000	24,598	52,300
Legal Fees	92,439	325,120	70,000	115,013	325,000
Professional Services	73,774	(4,838)	17,500	3,221	-
Contracted Services	72,632	90,098	72,300	98,796	100,000
Licenses & Fees	36,367	40,560	13,000	7,022	8,000
Community Services	78,590	-	-	3,960	-
Travel and Meetings	19,273	22,638	39,400	39,222	44,400
Education	5,670	7,073	18,000	16,676	18,000
Leases and Rents	11,787	12,447	-	9,856	-
Taxes	537	-	-	-	-
Miscellaneous	461	940	5,000	406	4,000
Materials & Services	663,264	806,056	415,866	450,267	665,700
Capital Outlay	-	-	45,000	-	-
Capital Outlay	-	-	45,000	-	-
Total Requirements	1,409,175	1,476,184	1,035,906	1,005,772	1,352,634
Resources less Requirements	(1,012,334)	(1,091,724)	(966,406)	(836,030)	(1,135,734)

General

General Fund: General	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Proposed
Resources					
Leases, Rents, and Fees	-	2,643	-	1,465	-
Miscellaneous Revenue	-	7	15,000	1,868	15,000
Grants & Restricted	-	-	-	8,618	-
Interest Income	-	111	-	-	-
Total Resources	-	2,761	15,000	11,951	15,000
Requirements					
Salaries and Wages	-	19,180	62,536	141,656	323,337
Payroll Taxes & EE Benefits	-	3,119	24,319	74,372	147,086
Personnel Services	-	22,299	86,855	216,028	470,423
Full Time Equivalent (FTE)					6.0
Insurance	-	-	-	-	83,000
Promotion and Advertising	-	-	1,000	84	1,000
Office Expenses	-	144	500	1,190	-
IT & Monitoring	-	-	-	780	-
Dues & Subscriptions	-	-	19,360	20,077	20,000
Repairs & Maintenance	-	-	1,000	14,387	287,500
Supplies and Small Tools	-	325	3,000	52,751	21,000
Utilities and Communication	-	347	-	47,084	67,640
Legal Fees	250	-	320,000	-	-
Professional Services	-	-	67,500	-	-
Contracted Services	-	3,230	17,200	109,268	222,000
Licenses & Fees	-	1,560	-	1,871	-
Community Services	-	44,317	53,600	53,728	53,600
Travel and Meetings	-	12,517	-	5,737	10,000
Education	-	-	-	768	2,000
Leases and Rents	-	-	-	-	13,500
Miscellaneous	-	-	5,000	485	2,000
Materials & Services	250	62,440	488,160	308,210	783,240
Capital Outlay	-	-	-	-	275,000
Capital Outlay	-	-	-	-	275,000
Total Requirements	250	84,739	575,015	524,238	1,528,663
Resources less Requirements	(250)	(81,978)	(560,015)	(512,287)	(1,513,663)

Marine Park and Recreational Areas – Other

General Fund: MPRA - Other	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Proposed
Resources					
Grants & Restricted	-	-	3,500	-	-
Total Resources	-	-	3,500	-	-
Requirements					
Salaries and Wages	-	10,044	191,692	74,680	-
Payroll Taxes & EE Benefits	-	1,751	74,547	13,452	-
Personnel Services Full Time Equivalent (FTE)	-	11,795	266,239	88,132	-
Insurance	-	-	13,333	-	-
Office Expenses	-	-	1,000	-	-
Repairs & Maintenance	-	-	27,500	3,588	-
Supplies and Small Tools	-	-	52,425	2,196	-
Utilities and Communication	-	-	22,000	-	-
Contracted Services	-	-	49,489	-	-
Licenses & Fees	-	-	-	360	-
Travel and Meetings	-	-	-	1,490	-
Leases and Rents	-	-	12,500	-	-
Materials & Services	-	-	178,247	7,634	-
Total Requirements	-	11,795	444,486	95,766	-
Resources less Requirements	-	(11,795)	(440,986)	(95,766)	-

Toll Bridge

General Fund: Toll Bridge

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Proposed
Resources					
Bridge Tolls	2,614,827	2,667,533	3,330,000	3,201,590	3,330,000
Leases, Rents, and Fees	208	309	-	-	-
Miscellaneous Revenue	-	14,599	-	-	-
Total Resources	2,615,035	2,682,441	3,330,000	3,201,590	3,330,000
Requirements					
Salaries and Wages	232,975	256,242	231,258	240,150	212,507
Payroll Taxes & EE Benefits	82,354	73,258	89,934	71,987	90,020
Personnel Services	315,329	329,500	321,192	312,137	302,527
Full Time Equivalent (FTE)					6
Insurance	126,285	184,384	161,838	127,207	185,000
Promotion and Advertising	225	791	450	-	-
Office Expenses	2,767	2,113	2,600	4,951	-
IT & Monitoring	645	1,170	1,400	780	1,500
Credit Card Fees	-	-	-	-	59,400
Dues & Subscriptions	859	595	1,200	-	500
Repairs & Maintenance	14,980	39,611	44,000	7,150	45,000
Supplies and Small Tools	2,077	12,565	2,600	4,208	2,000
Utilities and Communication	6,781	5,968	9,044	8,570	12,000
Professional Services	30,508	26,554	70,000	21,524	-
Contracted Services	142,778	5,846	146,000	78,698	70,000
Licenses & Fees	-	991	35,991	39,596	50,000
Community Services	80	-	-	-	-
Travel and Meetings	3,378	516	10,500	889	-
Education	-	-	1,500	-	-
Miscellaneous	(9,284)	220	500	170	1,000
Materials & Services	322,079	281,324	487,623	293,743	426,400
Total Requirements	637,408	610,824	808,815	605,880	728,927
Resources less Requirements	1,977,627	2,071,617	2,521,185	2,595,710	2,601,073

Commercial Properties

General Fund: Commercial Properties

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Proposed
Resources					
Leases, Rents, and Fees	591,348	1,275,604	1,200,535	789,544	1,487,322
Miscellaneous Revenue	79	3,721	-	72,994	-
Grants & Restricted	39,000	-	-	-	-
Interest Income	23,972	33,432	-	5,878	-
Gain (Loss) on Sale of Assets	(2,304)	(281,919)	-	295,220	-
Total Resources	652,095	1,030,838	1,200,535	1,163,636	1,487,322
Requirements					
Salaries and Wages	29,998	45,397	34,516	43,072	-
Payroll Taxes & EE Benefits	4,592	7,265	13,423	8,339	-
Personnel Services	34,590	52,662	47,939	51,411	-
Full Time Equivalent (FTE)					-
Insurance	19,154	36,316	27,000	37,692	40,000
Promotion and Advertising	-	4,380	500	10,949	23,000
Office Expenses	-	-	500	-	-
IT & Monitoring	7,150	3,900	7,065	4,344	8,000
Dues & Subscriptions	158	158	-	379	500
Repairs & Maintenance	2,128	21,122	61,000	46,213	75,000
Supplies and Small Tools	3,832	6,085	12,400	6,234	8,000
Utilities and Communication	2,670	14,203	8,500	37,940	49,200
Professional Services	19,388	3,634	-	4,200	-
Contracted Services	1,880	10,507	150,000	-	-
Licenses & Fees	1,178	11,503	5,000	2,807	-
Community Services	1,484	-	-	-	-
Education	-	957	-	-	-
Miscellaneous	-	336	-	-	500
Materials & Services	59,022	113,101	271,965	150,758	204,200
Total Requirements	93,612	165,763	319,904	202,169	204,200
Resources less Requirements	558,483	865,075	880,631	961,467	1,283,122

Campground

General Fund: Campground

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Proposed
Resources					
Leases, Rents, and Fees	66,503	93,548	65,000	82,423	95,000
Total Resources	66,503	93,548	65,000	82,423	95,000
Requirements					
Salaries and Wages	144	1,171	6,610	466	-
Payroll Taxes & EE Benefits	22	121	2,570	85	-
Personnel Services	166	1,292	9,180	551	-
Full Time Equivalent (FTE)					-
Insurance	-	-	144	-	-
Promotion and Advertising	504	504	-	-	-
Office Expenses	339	591	1,000	348	1,000
IT & Monitoring	-	-	4,800	-	-
Credit Card Fees	-	-	-	-	9,500
Dues & Subscriptions	-	-	504	624	550
Repairs & Maintenance	443	-	4,500	1,430	4,500
Supplies and Small Tools	788	388	1,000	469	1,000
Utilities and Communication	8,076	8,890	9,700	8,501	12,000
Contracted Services	3,355	5,339	12,800	4,865	11,000
Licenses & Fees	399	4,788	4,669	4,309	2,400
Taxes	3,181	4,488	7,000	7,804	9,500
Miscellaneous	-	-	-	-	500
Materials & Services	17,085	24,988	46,117	28,350	51,950
Capital Outlay	-	-	-	-	115,000
Capital Outlay	-	-	-	-	115,000
Total Requirements	17,251	26,280	55,297	28,901	166,950
Resources less Requirements	49,252	67,268	9,703	53,522	(71,950)

Marina

General Fund: Marina

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Proposed
Resources					
Leases, Rents, and Fees	29,493	35,333	35,000	17,179	37,300
Miscellaneous Revenue	1,595	968	-	30	-
Grants & Restricted	6,500	-	3,000	-	-
Total Resources	37,588	36,301	38,000	17,209	37,300
Requirements					
Salaries and Wages	134	856	6,224	246	-
Payroll Taxes & EE Benefits	983	469	2,421	44	-
Personnel Services	1,117	1,325	8,645	290	-
Full Time Equivalent (FTE)					-
Insurance	-	-	10,033	-	-
Office Expenses	-	66	500	47	-
IT & Monitoring	-	-	-	14,287	-
Credit Card Fees	-	-	-	-	3,730
Dues & Subscriptions	-	-	-	1,890	-
Repairs & Maintenance	1,347	5,161	5,700	-	3,000
Supplies and Small Tools	2,960	4,712	-	4,756	2,000
Utilities and Communication	8,038	8,240	5,000	8,842	11,400
Contracted Services	-	123	-	-	2,500
Miscellaneous	-	-	-	-	500
Materials & Services	12,345	18,302	21,233	29,822	23,130
Total Requirements	13,462	19,627	29,878	30,112	23,130
Resources less Requirements	24,126	16,674	8,122	(12,903)	14,170

Sternwheeler

General Fund: Sternwheeler

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Proposed
Resources					
Leases, Rents, and Fees	54,000	92,218	109,000	78,319	538,108
Miscellaneous Revenue	-	-	-	225	-
Total Resources	54,000	92,218	109,000	78,544	538,108
Requirements					
Salaries and Wages	-	-	1,938	14,104	153,326
Payroll Taxes & EE Benefits	-	-	754	1,386	72,040
Personnel Services	-	-	2,692	15,490	225,366
Full Time Equivalent (FTE)					4.5
Insurance	-	-	8,284	3,200	166,300
Promotion and Advertising	-	-	-	63	19,000
Office Expenses	-	-	500	19	2,000
IT & Monitoring	-	-	-	-	2,500
Credit Card Fees	-	-	-	-	53,811
Dues & Subscriptions	-	-	-	-	5,000
Repairs & Maintenance	-	2,071	-	729	10,000
Supplies and Small Tools	-	-	-	2,825	17,250
Utilities and Communication	-	-	-	7,715	8,000
Professional Services	225	-	-	-	-
Contracted Services	2,400	10,142	-	21,526	2,000
Licenses & Fees	-	3,420	-	12,311	10,000
Travel and Meetings	-	-	500	-	2,000
Leases and Rents	-	-	-	13,070	-
Miscellaneous	-	-	-	90	10,000
Materials & Services	2,625	15,633	9,284	61,548	307,861
Capital Outlay	-	-	56,867	91,770	-
Capital Outlay	-	-	56,867	91,770	-
Total Requirements	2,625	15,633	68,843	168,808	533,227
Resources less Requirements	51,375	76,585	40,157	(90,264)	4,881

Marine Park and Recreational Areas - Events

General Fund: MPRA - Events	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Proposed
Resources					
Leases, Rents, and Fees	56,528	70,867	120,000	107,161	100,000
Miscellaneous Revenue	150	-	-	-	-
Grants & Restricted	1,250	-	-	-	-
Total Resources	57,928	70,867	120,000	107,161	100,000
Requirements					
Salaries and Wages	20,257	43,743	49,375	58,557	45,967
Payroll Taxes & EE Benefits	1,686	6,428	19,202	11,695	22,842
Personnel Services	21,943	50,171	68,577	70,252	68,809
Full Time Equivalent (FTE)					1
Insurance	-	-	1,658	-	-
Promotion and Advertising	8,043	2,137	3,500	946	2,300
Office Expenses	118	31	250	168	1,000
IT & Monitoring	-	-	-	780	-
Credit Card Fees	-	-	-	-	10,000
Supplies and Small Tools	20	617	1,000	-	1,000
Utilities and Communication	325	3,008	7,700	10,844	-
Contracted Services	-	722	-	-	-
Licenses & Fees	-	-	3,500	5,081	2,400
Community Services	615	7,305	-	-	-
Travel and Meetings	-	54	2,000	(55)	700
Education	-	-	-	107	-
Miscellaneous	-	-	1,500	-	1,000
Materials & Services	9,121	13,874	21,108	17,871	18,400
Total Requirements	31,064	64,045	89,685	88,123	87,209
Resources less Requirements	26,864	6,822	30,315	19,038	12,791

Marine Park and Recreational Areas - Parking – Security

General Fund: MPRA - Parking - Security	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Proposed
Resources					
Leases, Rents, and Fees	19,605	81,204	93,000	76,858	80,000
Total Resources	19,605	81,204	93,000	76,858	80,000
Requirements					
Salaries and Wages	8,511	22,379	42,974	3,820	35,000
Payroll Taxes & EE Benefits	675	2,436	16,712	697	23,830
Personnel Services Full Time Equivalent (FTE)	9,186	24,815	59,686	4,517	58,830
Insurance	-	389	300	-	-
Promotion and Advertising	-	-	500	-	-
Office Expenses	-	629	600	115	1,000
IT & Monitoring	-	-	3,743	-	-
Credit Card Fees	-	-	-	-	8,000
Dues & Subscriptions	-	-	-	80	70
Repairs & Maintenance	918	4,285	2,000	719	-
Supplies and Small Tools	4,968	9,734	3,465	1,987	2,000
Utilities and Communication	20	1,305	1,500	504	-
Professional Services	1,618	65,600	-	-	-
Contracted Services	-	-	-	750	-
Licenses & Fees	3,000	3,590	1,339	7,890	400
Travel and Meetings	-	54	-	(54)	-
Education	-	-	700	-	1,000
Miscellaneous	110	200	1,249	-	-
Materials & Services	10,634	85,786	15,396	11,991	12,470
Total Requirements	19,820	110,601	75,082	16,508	71,300
Resources less Requirements	(215)	(29,397)	17,918	60,350	8,700

Development

General Fund: Development

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Proposed
Resources					
Flex 5 Loan	-	5,414,000	1,000,000	1,000,000	-
Flex 6 loan	4,796,329	859,866	-	-	-
Loan Proceeds	4,796,329	6,273,866	1,000,000	1,000,000	-
Gorges Beer Land Sale	-	275,000	35,199	35,199	-
Loan Payments TIB & JJJ	257,394	-	-	-	-
Land Sale Ravenwood	-	-	-	-	-
Loan Repayments	257,394	275,000	35,199	35,199	-
ARPA	-	-	1,300,000	1,300,000	-
FS Grant (Port Fiscal Agent)	-	-	149,591	-	-
Legislative Appropriation (lottery funds)	-	-	2,400,000	-	2,400,000
Bridge of the Gods Trailhead Grant	-	-	-	-	178,000
Cascade Locks Trail System Grant	-	-	-	-	140,000
Bridge Strengthening Project Grant	-	-	-	-	6,000,000
Grants	-	-	3,849,591	1,300,000	8,718,000
Total Resources	5,053,723	6,548,866	4,884,790	2,335,199	8,718,000
Requirements					
Contracted Services	-	-	149,591	-	140,000
Materials & Services	-	-	149,591	-	140,000
ARPA	-	-	1,300,000	-	956,000
Flex 5 loan	-	-	1,000,000	787,263	-
Flex 5 Expansion	-	346,967	1,400,039	-	-
Bridge of the Gods Trailhead	-	-	-	-	178,000
Bridge Strengthening Project	-	-	-	-	6,000,000
Business Park Infrastructure	156,161	-	1,990,000	-	2,400,000
Flex 6	4,888,105	366,892	-	45,978	-
Flex 2	-	28,047	-	-	-
Flex 4	-	17,605	-	-	-
Vehicles	-	10,000	-	-	-
Vessel	-	-	-	168,598	-
Other	150,952	169,707	-	93,322	-
Capital Outlay	5,195,218	939,218	5,690,039	1,095,161	9,534,000
Total Requirements	5,195,218	939,218	5,839,630	1,095,161	9,674,000
Resources less Requirements	(141,495)	5,609,648	(954,840)	1,240,038	(956,000)

Non-Allocated

General Fund: Non-Allocated	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Proposed
Capital Outlay	-	-	-	-	705,000
 Capital Outlay	-	-	-	-	705,000
Debt Service	108,406	4,827,109	1,043,787	472,715	1,448,553
 Debt Service	108,406	4,827,109	1,043,787	472,715	1,448,553
Contingency	-	-	907,311	-	900,000
 Contingency	-	-	907,311	-	900,000
Total Requirements	108,406	4,827,109	1,951,098	472,715	3,053,553
Resources less Requirements	(108,406)	(4,827,109)	(1,951,098)	(472,715)	(3,053,553)

Employees, Benefits & Tax Cost for 2023-2024
CPI 7.6%

Name	Salary	13.30% or 17.32% PERS	1.45% Medicare	6.20% SS	W/C	1% Fam Leave	5% SUTA	Dental	Medical	Disability	Total
Full Time											
Salary Staff											
GM	\$ 106,000.00	\$ 14,098.00	\$ 1,537.00	\$ 6,572.00	\$ 378.00	\$ 1,060.00	\$ 5,300.00	\$ 672.00	\$ 11,640.00	\$ 475.00	\$ 147,732.00
Ops Manager	\$ 83,584.00	\$ 11,117.00	\$ 1,212.00	\$ 5,182.00	\$ 378.00	\$ 836.00	\$ 4,179.00	\$ 672.00	\$ 11,640.00	\$ 475.00	\$ 119,275.00
Maintenance Manager	\$ 75,274.00	\$ 10,012.00	\$ 1,049.00	\$ 4,667.00	\$ 2,661.00	\$ 753.00	\$ 3,764.00	\$ 708.00	\$ 11,640.00	\$ 475.00	\$ 111,003.00
Accountant	\$ 80,000.00	\$ 10,640.00	\$ 1,160.00	\$ 4,960.00	\$ 378.00	\$ 800.00	\$ 4,000.00	\$ 672.00	\$ 11,640.00	\$ 475.00	\$ 114,725.00
Total	\$ 344,858.00	\$ 45,867.00	\$ 4,958.00	\$ 21,381.00	\$ 3,795.00	\$ 3,449.00	\$ 17,243.00	\$ 2,724.00	\$ 46,560.00	\$ 1,900.00	\$ 492,735.00
Hourly Staff											
Toll Collector SW	\$ 32,695.00	\$ 4,349.00	\$ 474.00	\$ 2,027.00	\$ 802.00	\$ 327.00	\$ 1,635.00	\$ 672.00	\$ 11,640.00	\$ 475.00	\$ 55,096.00
Toll Collector TC	\$ 63,584.00	\$ 8,457.00	\$ 922.00	\$ 3,959.00	\$ 802.00	\$ 636.00	\$ 3,179.00	\$ 672.00	\$ 11,640.00	\$ 475.00	\$ 94,326.00
Toll Collector EG	\$ 39,569.00	\$ 5,223.00	\$ 574.00	\$ 2,453.00	\$ 802.00	\$ 396.00	\$ 1,979.00	\$ -	\$ -	\$ 475.00	\$ 51,471.00
Event Coordinator	\$ 45,967.00	\$ 4,784.00	\$ 522.00	\$ 2,213.00	\$ 378.00	\$ 360.00	\$ 1,798.00	\$ 672.00	\$ 11,640.00	\$ 475.00	\$ 68,809.00
Parking	\$ 35,000.00	\$ 3,605.00	\$ 507.00	\$ 2,170.00	\$ 2,661.00	\$ 350.00	\$ 1,750.00	\$ 672.00	\$ 11,640.00	\$ 475.00	\$ 58,830.00
Maintenance Worker 2	\$ 63,875.00	\$ 8,496.00	\$ 926.00	\$ 3,960.00	\$ 2,661.00	\$ 639.00	\$ 3,194.00	\$ 708.00	\$ 11,640.00	\$ 475.00	\$ 96,574.00
Maintenance Worker 1	\$ 48,343.00	\$ 6,430.00	\$ 701.00	\$ 2,998.00	\$ 2,661.00	\$ 483.00	\$ 2,417.00	\$ 672.00	\$ 11,640.00	\$ 475.00	\$ 76,820.00
Maintenance Worker	\$ 44,225.00	\$ 5,882.00	\$ 641.00	\$ 2,742.00	\$ 2,661.00	\$ 442.00	\$ 2,211.00	\$ 672.00	\$ 11,640.00	\$ 475.00	\$ 71,591.00
Accounting Specialist	\$ 74,350.00	\$ 12,877.00	\$ 1,078.00	\$ 4,610.00	\$ 378.00	\$ 744.00	\$ 3,718.00	\$ 672.00	\$ 11,640.00	\$ 475.00	\$ 110,542.00
Secretary	\$ 42,524.00	\$ 5,656.00	\$ 617.00	\$ 2,637.00	\$ 378.00	\$ 425.00	\$ 2,126.00	\$ 1,052.00	\$ 11,640.00	\$ 475.00	\$ 67,530.00
Project Coordinator	\$ 49,059.00	\$ 6,525.00	\$ 711.00	\$ 3,042.00	\$ 378.00	\$ 491.00	\$ 2,453.00	\$ 781.00	\$ 11,640.00	\$ 475.00	\$ 75,555.00
Receptionist	\$ 30,160.00	\$ 4,011.00	\$ 437.00	\$ 1,870.00	\$ 378.00	\$ 302.00	\$ 1,510.00	\$ 672.00	\$ 11,640.00	\$ 475.00	\$ 51,455.00
Total	\$ 569,351.00	\$ 76,295.00	\$ 8,110.00	\$ 34,681.00	\$ 14,940.00	\$ 5,595.00	\$ 27,970.00	\$ 7,917.00	\$ 128,040.00	\$ 5,700.00	\$ 878,599.00
Part Time											
Toll Collector LS (1560 hours)	\$ 24,608.00	\$ 4,262.00	\$ 357.00	\$ 1,526.00	\$ 684.00	\$ 246.00	\$ 1,216.00	\$ -	\$ -	\$ 475.00	\$ 33,374.00
Toll Collector DD (1040 hours)	\$ 15,107.00	\$ 2,009.00	\$ 219.00	\$ 937.00	\$ 360.00	\$ 151.00	\$ 755.00	\$ -	\$ -	\$ 475.00	\$ 20,013.00
Toll Collector (1040 hours)	\$ 15,297.00	\$ 2,035.00	\$ 222.00	\$ 949.00	\$ 360.00	\$ 153.00	\$ 765.00	\$ -	\$ -	\$ 475.00	\$ 20,256.00
Toll Collector CS (832 hours)	\$ 11,814.00	\$ 1,571.00	\$ 171.00	\$ 733.00	\$ 300.00	\$ 118.00	\$ 591.00	\$ -	\$ -	\$ -	\$ 15,298.00
Toll Collector DS (520 hours)	\$ 7,833.00	\$ 1,042.00	\$ 114.00	\$ 486.00	\$ 200.00	\$ 78.00	\$ 392.00	\$ -	\$ -	\$ -	\$ 10,145.00
Maintenance TC (1040 hours)	\$ 26,000.00	\$ 3,458.00	\$ 377.00	\$ 1,612.00	\$ 1,331.00	\$ 260.00	\$ 1,300.00	\$ 1,052.00	\$ -	\$ 475.00	\$ 35,865.00
Seasonal - Main (1500 hours)	\$ 25,500.00	\$ -	\$ 370.00	\$ 1,581.00	\$ 1,331.00	\$ 255.00	\$ 1,275.00	\$ -	\$ -	\$ -	\$ 30,312.00
Seasonal - Main (1500 hours)	\$ 25,500.00	\$ -	\$ 370.00	\$ 1,581.00	\$ 1,331.00	\$ 255.00	\$ 1,275.00	\$ -	\$ -	\$ -	\$ 30,312.00
Seasonal - Main (860 hours)	\$ 14,620.00	\$ -	\$ 212.00	\$ 906.00	\$ 1,331.00	\$ 146.00	\$ 731.00	\$ -	\$ -	\$ -	\$ 17,946.00
Sternwheeler Ops Mgr	\$ 50,770.00	\$ 8,794.00	\$ 737.00	\$ 3,148.00	\$ 2,691.00	\$ 508.00	\$ 2,539.00	\$ 708.00	\$ 11,640.00	\$ -	\$ 81,535.00
Captain	\$ 19,200.00	\$ -	\$ 279.00	\$ 1,191.00	\$ 1,018.00	\$ 192.00	\$ 960.00	\$ 295.00	\$ 4,850.00	\$ -	\$ 27,985.00
Engineer	\$ 25,056.00	\$ 4,340.00	\$ 364.00	\$ 1,554.00	\$ 1,328.00	\$ 251.00	\$ 1,253.00	\$ 708.00	\$ 11,640.00	\$ -	\$ 46,494.00
Deckhand	\$ 16,000.00	\$ -	\$ 232.00	\$ 992.00	\$ 848.00	\$ 160.00	\$ 800.00	\$ -	\$ -	\$ -	\$ 19,032.00
Deckhand-PT	\$ 8,700.00	\$ -	\$ 127.00	\$ 540.00	\$ 462.00	\$ 87.00	\$ 435.00	\$ -	\$ -	\$ -	\$ 10,351.00
Hospitality Lead	\$ 17,600.00	\$ -	\$ 256.00	\$ 1,092.00	\$ 933.00	\$ 176.00	\$ 880.00	\$ -	\$ -	\$ -	\$ 20,937.00
Hospitality	\$ 16,000.00	\$ -	\$ 232.00	\$ 992.00	\$ 848.00	\$ 160.00	\$ 800.00	\$ -	\$ -	\$ -	\$ 19,032.00
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	\$ -	\$ -	\$ -	\$ -	\$ 120.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120.00
Total	\$ 321,605.00	\$ 27,777.00	\$ 4,669.00	\$ 19,944.00	\$ 15,484.00	\$ 3,216.00	\$ 16,067.00	\$ 2,763.00	\$ 28,130.00	\$ 1,900.00	\$ 441,555.00
EMPLOYEE TOTAL	\$ 1,235,814.00	\$ 149,939.00	\$ 17,737.00	\$ 76,006.00	\$ 34,219.00	\$ 12,260.00	\$ 61,280.00	\$ 13,404.00	\$ 202,730.00	\$ 9,500.00	\$ 1,812,889.00

Salary Schedule

Debt Service

		7/1/2023	Lender
	Business Park Road Improvements	\$ 48,637.80	Business Oregon
	Herman Creek Flex #1	\$ 592,941.72	Business Oregon
Estimated	Herman Creek Flex #2 & #4	\$ 1,888,000.00	Business Oregon
	Business Park Flex #5 pFriem	\$ 6,250,468.70	Umpqua Bank
Estimated	Business Park Flex #6 Renewal	\$ 5,703,086.00	Business Oregon
	Vehicle 2021 Chevrolet Truck	\$ 63,530.81	Santander Bank
	Total Long Term Debt	\$ 14,546,665.03	

Fiscal Year Debt Service - Payment Details

		<u>Revenue Fund</u>			
		<u>Interest</u>	<u>Principal</u>	<u>Total</u>	
Estimated	<u>Business Park Road Improvements</u>				
		12/1/2023	\$ 3,167.36	\$ 14,693.64	\$ 17,861.00
	<u>Herman Creek Flex #1</u>				
		9/15/2023	\$ 6,523.20	\$ 7,535.18	\$ 14,058.38
		12/15/2023	\$ 6,439.47	\$ 7,618.07	\$ 14,057.54
		3/15/2024	\$ 6,355.67	\$ 7,701.87	\$ 14,057.54
		6/15/2024	\$ 6,270.95	\$ 7,786.59	\$ 14,057.54
		Estimated Debt Service:	\$ 25,589.29	\$ 30,641.71	\$ 56,231.00
	<u>Herman Creek Flex #2 & #4</u>				
		9/1/2023	\$ 156,241.94	\$ 16,403.31	\$ 172,645.25
	12/1/2023	\$ 20,073.86	\$ 16,569.39	\$ 36,643.25	
	3/1/2024	\$ 19,906.09	\$ 16,737.16	\$ 36,643.25	
	6/1/2024	\$ 19,736.63	\$ 16,906.62	\$ 36,643.25	
	Estimated Debt Service:	\$ 215,958.52	\$ 66,616.48	\$ 282,575.00	
<u>Business Park Flex #5 pFriem</u>					
	12/15/2023	\$ 90,325.90	\$ -	\$ 90,325.90	
	6/15/2024	\$ 90,324.10	\$ 214,000.00	\$ 304,324.10	
	Estimated Debt Service:	\$ 180,650.00	\$ 214,000.00	\$ 394,650.00	
Estimated	<u>Business Park Flex #6 Renewal</u>				
		9/1/2023	\$ 349,105.02	\$ 54,172.67	\$ 403,277.69
		12/1/2023	\$ 37,706.50	\$ 54,534.27	\$ 92,240.77
		3/1/2024	\$ 37,342.48	\$ 54,898.29	\$ 92,240.77
		6/1/2024	\$ 36,976.03	\$ 55,264.74	\$ 92,240.77
		Estimated Debt Service:	\$ 461,130.03	\$ 218,869.97	\$ 680,000.00
	<u>Vehicle 2021 Chevrolet Truck</u>				
		9/1/2023	\$ 1,177.70	\$ 7,440.30	\$ 8,618.00
		3/1/2024	\$ 1,039.78	\$ 7,578.22	\$ 8,618.00
		Estimated Debt Service:	\$ 2,217.48	\$ 15,018.52	\$ 17,236.00
<u>Total Debt Service</u>		\$ 888,712.68	\$ 559,840.32	\$ 1,448,553.00	