

ANNUAL BUDGET Fiscal Year 2020-2021

Presented: May 14, 2020

BUDGET COMMITTEE

Board Members

Greg Weast	President
Mike Courtney	Vice President
Staci Coburn	Treasurer
Robert Wallace	Secretary
David Griffith	Asst Sec./Treas.

Lay Members (3 year terms)

Position 1: Steve Kramer	6/30/2021
Position 2: John Amery	6/30/2022
Position 3: Joan Silver	6/30/2022
Position 4: Jana Webb	6/30/2022
Position 5: Ryan Bessette	6/30/2021

Staff

Andrea Klaas - Executive Director
Jennifer Toepke - Executive Assistant

Angie Macnab - Bookkeeper

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TO: Port of The Dalles Commission, Budget Committee, and Citizens

RE: Fiscal Year 2020-2021 Budget Message

May 14, 2020

I hereby present the recommended budget for the Port of The Dalles for the fiscal year beginning July 1, 2020 and ending June 30, 2021. I am presenting a balanced budget as required by Oregon State law. Overall this budget is not substantially different from last year.

The Port's budget consists of three funds:

- **General Fund** - This fund covers Port administrative functions and day to day operations, including the launch ramp and transient moorage operations.
- **Port Development Fund** - This fund is used to accomplish the Port's core mission of creating jobs through land development and sales, property acquisition, and project development.
- **Marina Fund** – Although day-to-day operations of the marina have now been contracted out, the Port will continue to retain a Marina fund in order to have funds available for marina projects, if needed.

A Look Back:

- Klindt Cove Park was expanded with a grant from OR State Parks and Northern Wasco PUD.
- Gorge Works transitioned to The Dalles Area Chamber.
- The V&G development project continues to move ahead with anticipated completion Q4 2020.
- The Marina docks were re-leveled after the completion of the electrical system upgrade.
- The Port, County, and City have partnered together to present comments and feedback to the Gorge Commission regarding their 2020 Management Plan Update, because this will include possible changes to the Economic Development section as well as the Urban Area Boundary section.
- The Port has been actively participating on The City of The Dalles buildable lands inventory update and land needs analysis (this is currently on hold due to COVID-19)

- Kathy Ursprung changed jobs and moved to Salem. Kathy Norton retired.
- Jennifer Toepke was hired.

A Look Forward:

These notes, and proposed budget, started off very differently when I was thinking about projects back in March, before COVID-19 and the new economy that we are now facing. In years past, the Port budget would have reflected land acquisition, development, and business recruitment; the proposed budget reflects the new reality, focusing on ways to help with business recovery and business retention and mirrors the priorities outlined in the 2020-2021 Work Plan. (Table 1: Work Plan 2020-2021).

Our six main categories have not changed: 1) Develop and implement marketing plan for the Port, 2) Business expansion, retention, and recruitment, 3) Acquire employment property to support the jobs that will enhance the economy of the Port, 4) Downtown involvement, 5) Port Administration, and 6) Marina. Each of these areas have sub tasks listed below, and priority level assigned. Similar to last year, the Port will continue to actively support the City of The Dalles/Wasco County in their efforts to expand the Urban Growth Boundary and to partner with the City of Dufur to ensure their industrial lands are adequately served by the necessary infrastructure.

- The Port will:
 - Focus on business recovery efforts in partnership with other economic development organizations in the region.
 - Continue to promote and participate in the Urban Growth Boundary expansion discussion/process.
 - Continue to evaluate economic development and job creation opportunities in the District.

This year I used a property valuation growth of 2% and a collection rate of 90%. Historically the collection rates have hovered around 94%, but due to the economic uncertainty created by the COVID-19 pandemic I am budgeting conservatively. (Table 2: Tax Revenue Estimate).

Thank you for your time serving on the budget committee.

Sincerely,



Andrea Klaas
541-298-4148

Table 1: Work Plan 2020 - 2021

Work Plan FY 2020-2021



5/7/20		
1	Develop and Implement Marketing Plan for the Port	Notes/Comments
★★★★	1.1 Develop marketing partnerships	Airport
★★	1.2 Invite area economic development partners to The Dalles	On-going: include State and Federal legislators
★★★	1.3 Continue to update all marketing material	On-going: website; inquiry response material; informational cut sheets and property information, newsletter, Outreach team book
★	1.4 Develop a presentation; schedule service club talks to keep community informed about Port	On-going: Lions, ORDEQ, Regional Solutions, Infrastructure Finance Authority, Kiwanis, Rotary, City of The Dalles, Wasco County, School Board,....
★	1.5 Community Special Districts Day	
★	1.6 Host regional Ports meeting annually	Arlington, Rufus, Klickitat, Hood River, Cascade Locks, Skamania
★★	1.7 Host Wasco County Special Districts brown bag lunch qtrly	Invite district managers. Set aside 1 hour to discuss operations, best practices, collaboration, etc.
2	Business Expansion, Retention and Recruitment	Notes/Comments
★★★★	2.1 Contact all Port area businesses	Call/meet with all businesses to check on business health, work force, anything else. Include Port Commissioners as their schedule permits.
★★★★	2.2 Assist with business expansion, retention	On-going: Partner with Main Street, City of The Dalles, Wasco EDC, Small Business Development Center; WorkSourceOR; Rural ag support
★	2.3 Respond to State Leads	On-going: Respond in a timely manner when appropriate
★	2.4 Evaluate emerging business opportunities for our region	On-going: look at trends and see if there are opportunities
3	Acquire employment property that supports the creation, retention, expansion and recruitment of businesses and jobs that will enhance the economy of the Port	Notes/Comments
★★	3.1 Identify potential private sector partners	On-going: Identify building and land owners that the Port could partner with; identify financial partners
★★★★	3.2 Look at purchasing/investing in existing buildings	Evaluate on a case-by-case basis; Port's investment should be recouped over time.
★★★	3.3 Explore opportunities in Dufur	Dufur has updated their strategic plan and is working on a waste water facilities update plan; Map industrial land and evaluate opportunities
★★★★	3.4 Support UGB expansion	On-going with City and County. RARE Planner to assist.
★	3.5 Work with Randy Munsen to move batch plant up to rock pit.	Federal issues-invite Federal legislators/staff for a walking tour to see the problem/solution
★	3.6 Evaluate RV park on CGIC Lots 8,9,10	
★★★	3.7 Deal of the month	
★	3.8 County zoning maps with industrial land identified	
4	Downtown Involvement	Notes/Comments
★★	4.1 Look for partnership/support opportunities	With City or MCEDD
5	Port Admin	Notes/Comments
★★	5.1 Update Policies per SDAO recommendations	On-going: Review financial policies
★★	5.2 Community Outreach Team Support	
★★★★	5.3 Simplify monthly financial reports	Info from 2019 SDAO conference
★★	5.4 Update Employee Handbook to keep current with legislation	
★★★	5.5 Port emergency preparedness plan	Develop an emergency preparedness plan for Port operations and emergency response.
★★★★	5.6 Complete office building rehab projects	Repaint office - inside and outside
6	Marina	
	6.2 Work with OSMB on funding to update launch ramp	
	6.5 Riverfront Trail ??	

5/7/20			
★★★★★	1.1	Develop marketing partnerships	Airport
★★★★★	2.1	Contact all Port area businesses	Call/meet with all businesses to check on business health, work force, anything else. Include Port Commissioners as their schedule permits.
★★★★★	2.2	Assist with business expansion, retention	Partners: Main Street, City of The Dalles, Wasco EDC, Small Business Development Center; WorkSourceOR; Rural ag support
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★★★	1.3	Continue to update all marketing material	On-going: website; inquiry response material; informational cut sheets and property information, newsletter, Outreach team book
★★★	3.3	Explore opportunities in Dufur	Dufur has updated their strategic plan and is working on a waste water facilities update plan; Map industrial land and evaluate opportunities
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★★	1.2	Invite area economic development partners to The Dalles	On-going: include State and Federal legislators
★★	1.7	Host Wasco County Special Districts brown bag lunch qtrly	Invite district managers. Set aside 1 hour to discuss operations, best practices, collaboration, etc.
★★	3.1	Identify potential private sector partners	On-going: Identify building and land owners that the Port could partner with; identify financial partners
★★	4.1	Look for partnership/support opportunities	With City or MCEDD
★★	5.1	Update Policies per SDAO recommendations	On-going: Review financial policies
★★	5.2	Community Outreach Team Support	
★★	5.4	Update Employee Handbook to keep current with legislation	
★	1.4	Develop a presentation; schedule service club talks to keep community informed about Port	On-going: Lions, ORDEQ, Regional Solutions, Infrastructure Finance Authority, Kiwanis, Rotary, City of The Dalles, Wasco County, School Board,....
★	1.5	Community Special Districts Day	
★	1.6	Host regional Ports meeting annually	Arlington, Rufus, Klickitat, Hood River, Cascade Locks, Skamania
★	2.3	Respond to State Leads	On-going: Respond in a timely manner when appropriate
★	2.4	Evaluate emerging business opportunities for our region	On-going: look at trends and see if there are opportunities
★	3.5	Work with Randy Munsen to move batch plant up to rock pit.	Federal issues-invite Federal legislators/staff for a walking tour to see the problem/solution
★	3.6	Evaluate RV park on CGIC Lots 8,9,10	
★	3.8	County zoning maps with industrial land identified	
	6.2	Work with OSMB on funding to update launch ramp	
	6.5	Riverfront Trail ??	

Table 2: Tax Revenue Estimate

2019/20 Tax Estimates			
Port of The Dalles tax rate:		\$0.0002007	
		<u>2020/21 Estimate</u>	<u>2019/20 Actual</u>
Total Assessed Value	\$	1,976,222,839	\$ 1,937,473,372
UR Excess Value	\$	(94,232,931)	\$ (92,385,226)
Value to Calculate Rate	\$	1,881,989,909	\$ 1,845,088,146
Taxes	\$	377,715	\$ 437
less M5 Compression	\$	(9,731)	\$ (9,541)
Taxes to be Received	\$	367,984	\$ (8,916)
County Collection Rate			97%
Port estimate based on 90% collection rate:		\$331,186	
(Line 20 General Fund budget)			

Table 3: Historical Tax Receipts

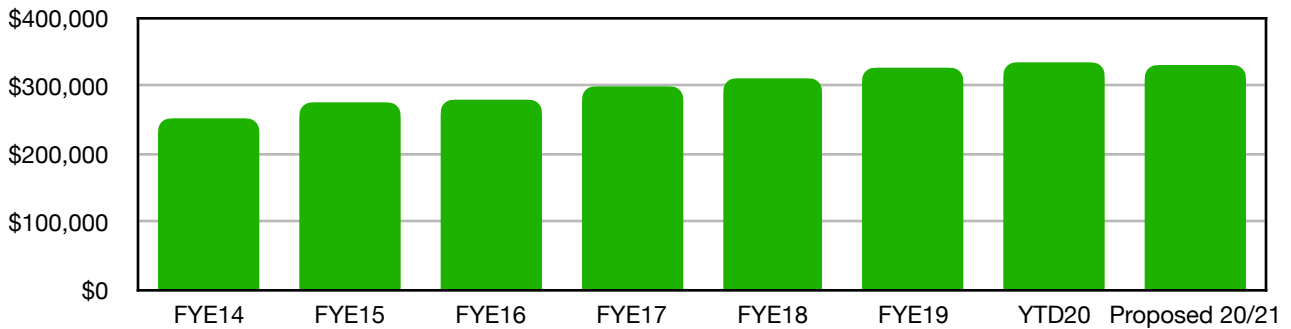
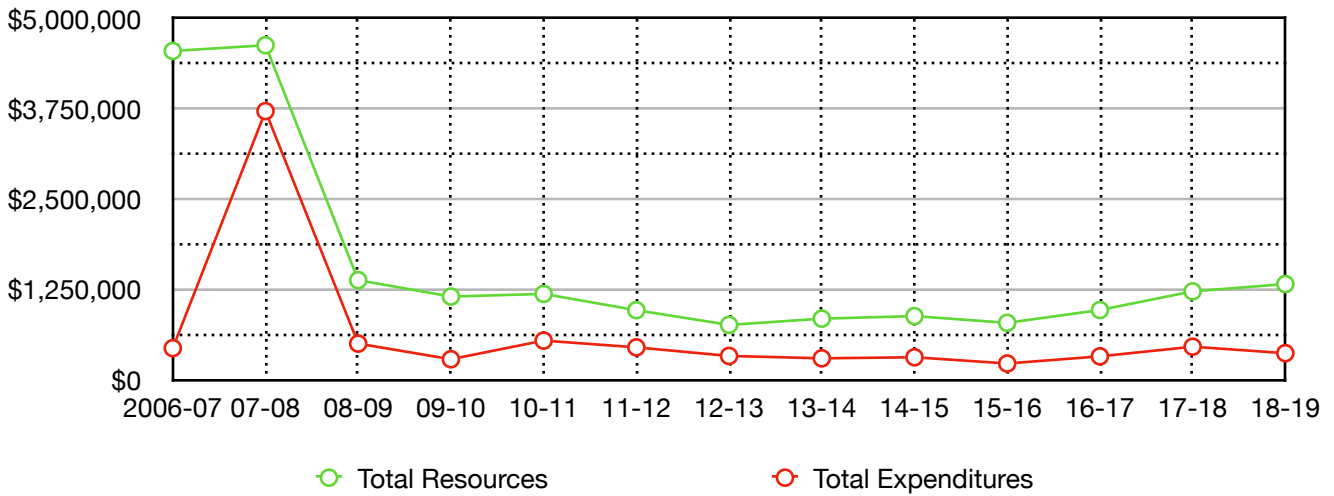


Table 4: Top 10 Taxpayers for Tax Year 2019

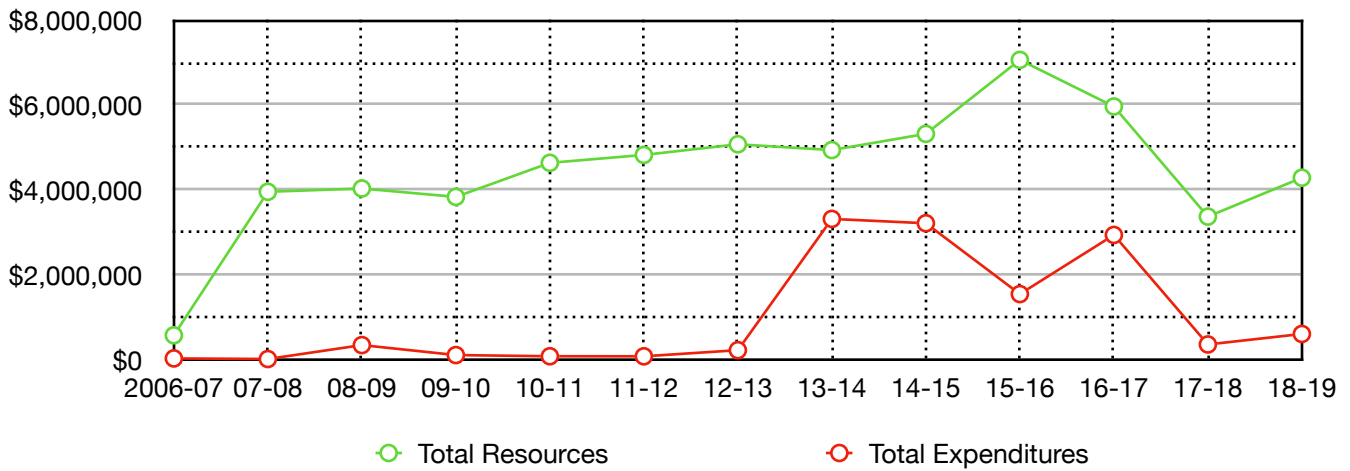
1	BNSF RR	6	NW Natural
2	UPRR	7	Cascade Square LLC
3	Northern Wasco PUD	8	Design LLC
4	Century Link	9	Charter Communications
5	Metropolitan Life Insurance Co.	10	Orchard View Farms

Table 5: Historical Audited Resources and Expenses for years 2006 - 2019

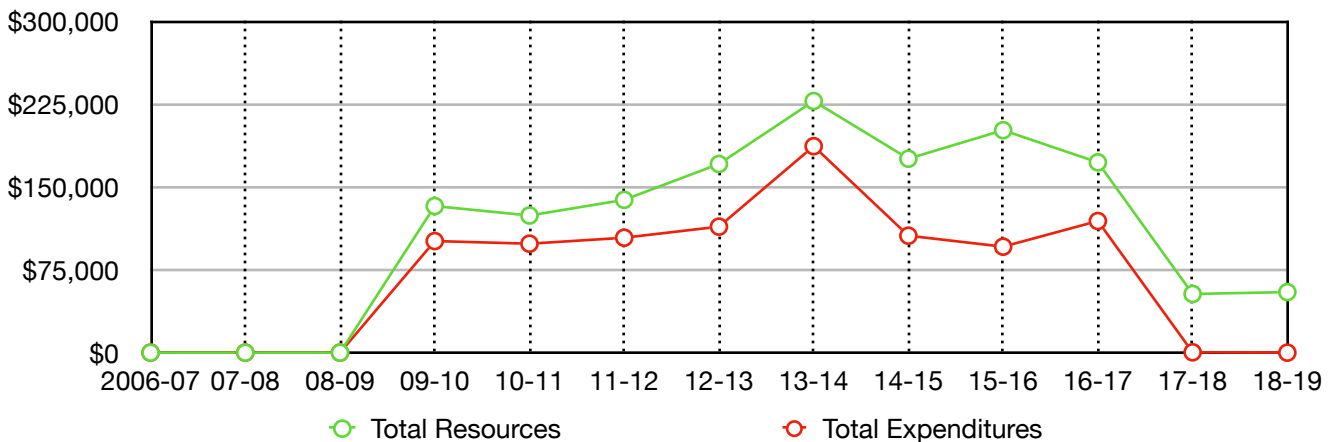
General Fund



Port Development Fund



Marina Fund



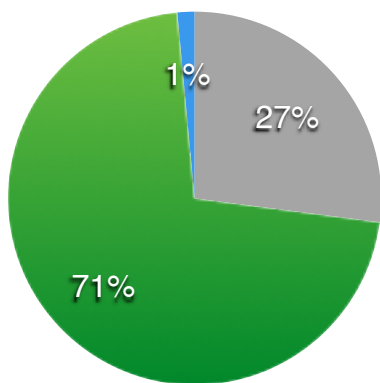
2020/2021 Proposed Budget Summary

Table 5: Summary of all Funds, combines the three Port funds and major category budgeted amounts and compares the totals to the 2019/20 budgeted amounts.

Table 6: Summary of all Funds

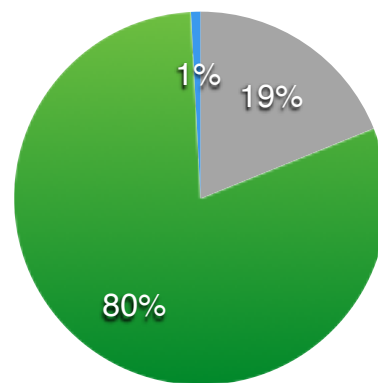
	General Fund	Port Development Fund	Marina Fund	20/21 Proposed Budget Total	Adopted 2019/20	Delta
TOTAL RESOURCES	\$ 1,914,247	\$ 5,059,772	\$ 105,078	\$ 7,079,097	\$ 7,227,439	\$ (148,342)
REQUIREMENTS						
Personal Services	\$ 260,200	\$ 0	\$ 0	\$ 260,200	\$ 280,801	\$ (20,601)
Materials and Services	\$ 283,000	\$ 190,000	\$ 0	\$ 473,000	\$ 431,000	\$ 42,000
Capital Outlay	\$ 45,000	\$ 2,000,000	\$ 0	\$ 2,045,000	\$ 2,550,000	\$ (505,000)
Other Expenses	\$ 0	\$ 2,300,000	\$ 50,000	\$ 2,350,000	\$ 1,550,000	\$ 800,000
Debt Service	\$ 0	\$ 152,676	\$ 0	\$ 152,676	\$ 175,000	\$ (22,324)
Transfers	\$ 500,000	\$ 150,000	\$ 0	\$ 650,000	\$ 500,000	\$ 150,000
Contingencies	\$ 50,000	\$ 50,000	\$ 0	\$ 100,000	\$ 100,000	\$ 0
TOTAL EXPENDITURES	\$ 1,138,200	\$ 4,842,676	\$ 50,000	\$ 6,030,876	\$ 5,586,801	\$ 444,075
Unappropriated Ending Fund Balance	\$ 776,047	\$ 217,096	\$ 55,078	\$ 1,048,221	\$ 1,640,638	\$ (592,417)

Total Port Resources



● General Fund ● Port Dev. Fund ● Marina

Total Port Expenditures



● General Fund ● Port Dev. Fund ● Marina

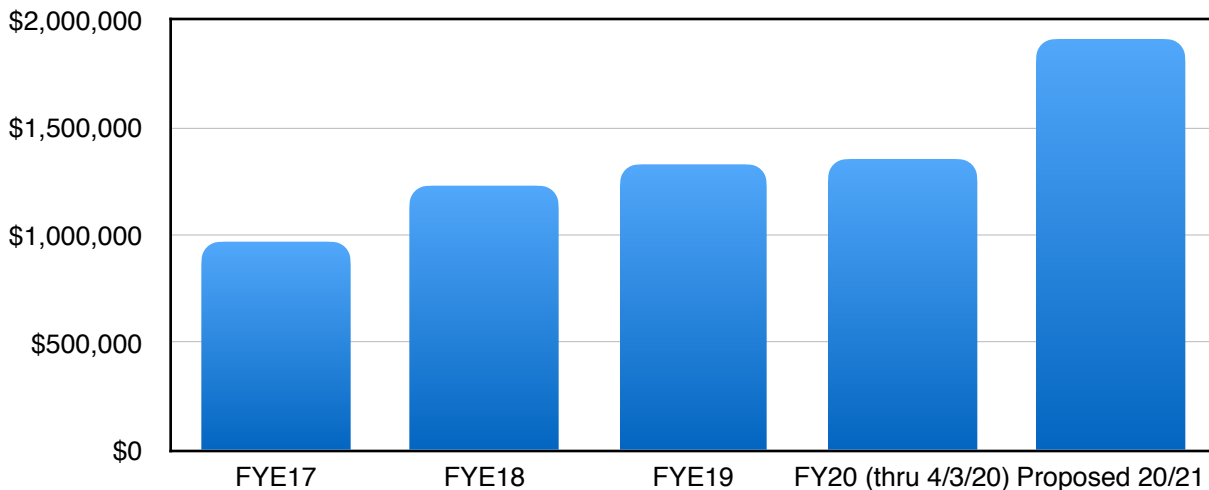
GENERAL FUND:

The General Fund (GF) funds the Port’s day-to-day operating expenses. The GF is supported by the Port’s levy (projected to be \$331,186 this year), leased land, interest, and some grants. Additionally, I have budgeted a transfer of \$150,000 from the Port Development Fund (PDF) to the GF. This is to cover PDF expenses that are now being insured in the GF. A big shift in the allocation of expenses this year was to move all personal services expenses into the GF. It is often difficult to determine which tasks should be charged to GF and which to PDF. This will simplify that requirement while also recognizing that all work that port staff does is driven by the Port mission and work plan. Continuing with the current philosophy of having the GF be the operating fund you will find that all revenue and expenses related to development and the marina are reflected in the PDF and MF respectively.

Resources

- **Line 1. Cash on Hand** – \$1,236,755. This number is derived from the projected balance in both Columbia Bank and the LGIP funds (as of 4/30/20), less projected year-end expenses.
- **Line 4. Interest from Cash in Bank** – This number is based on a 2% interest rate.
- **Line 5. Lease Land & Facilities** – This represents projected rent from Crestline for Taylor Lake, Meadow Billboard Lease, Whiting-Turner and BPA land leases. Some of these leases will be ending spring 2020 hence the reduction from last year.
- **Line 6. Transient Moorage Dock Fees** – **\$2,000.00 from transient boaters.**
- **Line 10. IGA Contracted Service** - This will allow the Port to receive partnership funds from other municipal entities.
- **Line 15. Airport Well** – The repayment of the second portion of this loan. Began 2019.
- **Line 20. Taxes Estimated to be Received:** \$331,186 = based on 90% collection rate
- **Line 26. TOTAL RESOURCES: \$1,914,247**

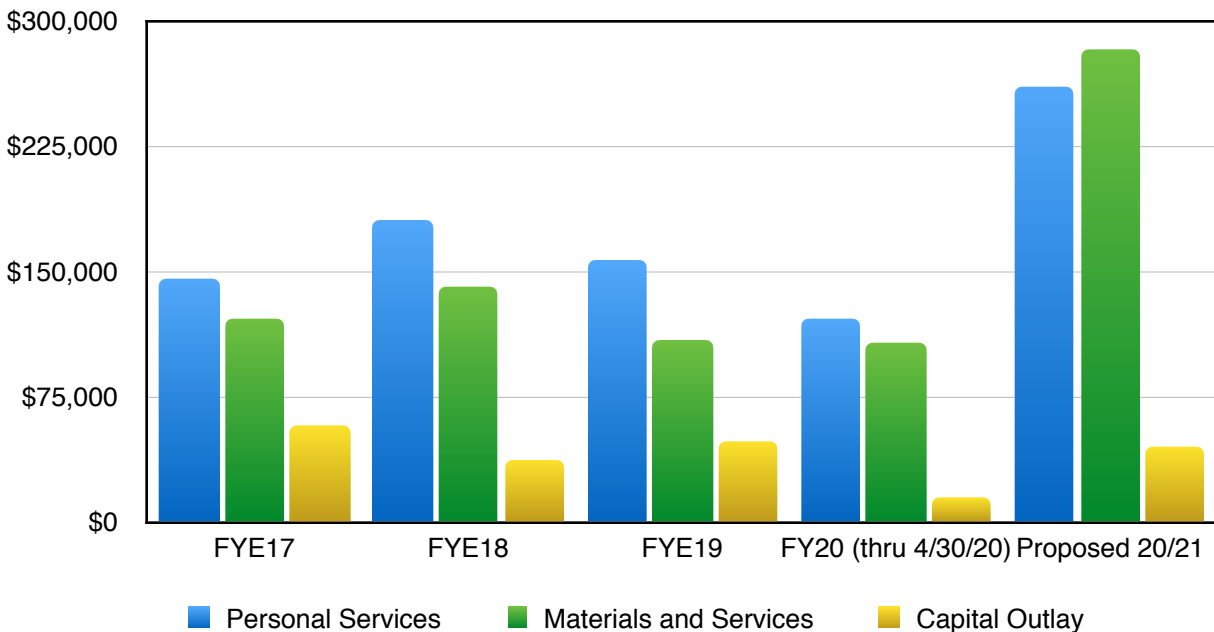
Table 7: Year to Year GF Resource Comparison



Expenses

- **Line 15. Total Personal Services** - This year's Personal Services has increased substantially from last year's budgeted number because all salaries and related expenses have now been moved into this fund. Annually Angie and I discuss the PERS contribution rate for the Port and we have tried to project the budgeted PERS amount based on information that we have.
- **Line 19. Contracted Services** – This line item pays for contracted bookkeeping, website updates, email/website server, and contracted professional services as needed.
- **Line 21. Dues, Fees and Subscriptions** - This includes membership dues, association fees, and property tax payments. The Port pays the property tax bill on land that is leased, then invoices the lessee for repayment.
- **Line 24. Maintenance-** Vehicle expenses, building, landscaping and property upkeep.
- **Line 25. Launch Ramp-** This covers the cost for the launch ramp restrooms cleaning and maintenance and is our match for MAP grant revenue (Resources: Line 7)
- **Line 37. Building Improvements-**This to repair and repaint the interior and exterior of the Port office.
- **Line 44. Transfer to Other Funds** - \$500,000 to be moved into the Port Development Fund if funds are available.
- **Line 48. TOTAL EXPENDITURES: \$1,138,200**

Table 8: Year to Year GF Expense Comparison



The proposed 2020/2021 budget will leave the General Fund with an unappropriated ending fund balance of \$776,047 which is sufficient to cover GF operations from July 1, 2021 - December 1, 2021 at which time we will receive tax payments from the County.

FORM
LB-20

**RESOURCES
GENERAL FUND**

Port of The Dalles

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2020-2021			
	Actual		Adopted Budget This Year 2019-20		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 17-18	First Preceding Year 18-19						
1	\$ 641,190	\$ 765,958	\$ 884,921	1 Beginning cash on hand* (cash basis) or	\$ 1,236,755			1
2				2 Transfer from Other Funds	\$ 150,000			2
3	\$ 15,254	\$ 11,715		3 Previously levied taxes estimated to be received	\$ 5,000			3
4	\$ 13,564	\$ 24,393	\$ 17,698	4 Interest from Cash in Bank	\$ 24,735			4
5	\$ 179,602	\$ 129,450	\$ 65,500	5 Lease Land & Facilities	\$ 15,000			5
6	\$ 1,560		\$ 2,000	6 Transient Moorage dock fees	\$ 2,000			6
7	\$ 9,800	\$ 9,800	\$ 9,800	7 MAP Grants	\$ 9,800			7
8	\$ 21,063	\$ 15,275	\$ 2,000	8 Miscellaneous Income	\$ 2,000			8
9				9 Grant				9
10			\$ 50,000	10 IGA Contracted Services	\$ 100,000			10
11	\$ 3,000		\$ 6,000	11 SDAO Matching Grant	\$ 6,000			11
12		\$ 2,146		12 OR State Marine Board Grant-Transient Moorage				12
13	\$ 18,447	\$ 14,921		13 OR State Marine Board Facility Improvements	\$ 5,000			13
14				14				14
15		\$ 15,150	\$ 15,150	15 Airport Well Loan	\$ 15,150			15
16	\$ 10,025	\$ 10,325	\$ 11,621	16 Marina Loan	\$ 11,621			16
17				17				17
18				18				18
19	\$ 913,505	\$ 999,133	\$ 1,064,690	19 Total resources, except taxes to be levied	\$ 1,583,061			19
20			\$ 333,461	20 Taxes estimated to be received	\$ 331,186			20
21	\$ 310,151	\$ 325,729		21 Taxes collected in year levied				21
22	\$ 1,223,656	\$ 1,324,862	\$ 1,398,151	22 TOTAL RESOURCES	\$ 1,914,247	\$ -0	\$ -0	22
*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year								

**FORM
OR-LB-30**

**REQUIREMENTS SUMMARY
GENERAL FUND**

Port of The Dalles

Historical Data			Adopted Budget This Year 2019-20	REQUIREMENTS For: Administration	Budget for Next Year 2020-2021				
Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 17-18	First Preceding Year 18-19								
1				1	PERSONAL SERVICES			1	
2	\$ 75,000	\$ 77,333	\$ 75,000	2	Executive Director	\$ 115,000			2
3	\$ 21,500	\$ 28,167	\$ 31,200	3	Admin/Special Projects	\$ 65,000			3
4	\$ 28,756	\$ 13,900	\$ 11,980	4	Maintenance	\$ 8,000			4
5	\$ 4,036	\$ 4,958	\$ 7,200	5	Marketing and Communications				5
6			\$ 10,400	6	Harbor Master	\$ 6,000			6
7				7					7
8				8					8
9	\$ 9,796	\$ 7,620	\$ 10,000	9	FICA- Employer	\$ 15,000			9
10	\$ 11,860	\$ 6,583	\$ 11,000	10	PERS-Employer	\$ 18,000			10
11	\$ 27,844	\$ 24,530	\$ 20,000	11	Health, Dental, Vision, Life Insurance	\$ 30,000			11
12			\$ 1	12	Unemployment	\$ 200			12
13	\$ 1,785	\$ 1,572	\$ 2,500	13	Workman's Comp	\$ 3,000			13
14				14					14
15	\$ 180,577	\$ 164,664	\$ 179,281	15	TOTAL PERSONAL SERVICES	\$ 260,200		\$ -0	15
16	2	2	1.5	16	Total Full-Time Equivalent (FTE)	2.4			16
17				17	MATERIAL AND SERVICES			17	
18	\$ 15,410	\$ 7,400	\$ 10,000	18	Account & Audit	\$ 10,000			18
19	\$ 11,790	\$ 14,790	\$ 25,000	19	Contracted Services	\$ 130,000			19
20	\$ 5,080	\$ 6,560	\$ 5,000	20	Development & Communication	\$ 6,000			20
21	\$ 23,496	\$ 28,482	\$ 24,000	21	Dues, Fees, Subscriptions	\$ 24,000			21
22	\$ 10,548	\$ 11,243	\$ 15,000	22	Insurance- Prop Liability	\$ 15,000			22
23	\$ 3,215	\$ 11,195	\$ 5,000	23	Legal	\$ 5,000			23
24	\$ 29,653	\$ 15,759	\$ 15,000	24	Maintenance	\$ 18,000			24
25	\$ 10,758	\$ 9,187	\$ 12,000	25	Launch Ramp	\$ 10,000			25
26	\$ 8,012	\$ 4,805	\$ 5,000	26	Office Supplies	\$ 5,000			26

27	\$	1,579	\$	-0	\$	3,000	27	Office Equipment	\$	10,000			27	
28	\$	909	\$	-0	\$	3,000	28	Staff Development/Enhancement	\$	5,000			28	
29	\$	10,201	\$	5,174	\$	10,000	29	Travel	\$	25,000			29	
30	\$	9,148	\$	9,882	\$	9,000	30	Utilities- Office	\$	12,000			30	
31	\$	1,013	\$	571	\$	2,000	31	Utilities- Industrial (irrigation water)	\$	2,000			31	
32	\$	285	\$	410	\$	1,000	32	Transient Moorage Utilities (water, electricity)	\$	6,000			32	
33							33						33	
34							34						34	
35	\$	141,097	\$	125,460	\$	144,000	35	TOTAL MATERIALS AND SERVICES	\$	283,000		\$	-0	
36							36	CAPITAL OUTLAYS					36	
37	\$	3,844	\$	2,346	\$	30,000	37	Building Improvements	\$	40,000			37	
38							38	Land Improvement					38	
39							39	Marina Water System re-build					39	
40			\$	72,739	\$	10,000	40	Marina Sewer Pumps					40	
41	\$	32,180	\$	2,587			41	Launch Ramp/Transient Moorage	\$	5,000			41	
42	\$	36,024	\$	77,672	\$	40,000	42	TOTAL CAPITAL OUTLAYS	\$	45,000		\$	-0	
43							43	TRANSFERRED TO OTHER FUNDS & DEBT					43	
44	\$	100,000			\$	500,000	44	Transfer to other funds	\$	500,000			44	
45							45	Debt Service					45	
46				\$	50,000		46	General Operating Contingency	\$	50,000			46	
47	\$	100,000	\$	-0	\$	550,000	47	TOTAL TRANS, DEBT AND CONTINGENCY	\$	550,000		\$	-0	
48	\$	457,698	\$	367,796	\$	913,281	48	TOTAL EXPENDITURES	\$	1,138,200		\$	-0	
49							49	<i>Prior Period Adjustment</i>					49	
50	\$	765,958	\$	957,066	\$	484,870	50	UNAPPROPRIATED ENDING FUND BALANCE	\$	776,047		\$	-0	
51	\$	1,223,656	\$	1,324,862	\$	1,398,151	51	TOTAL REQUIREMENTS	\$	1,914,247	\$	-0	\$	-0
150-504-030 (Rev 10-16)														

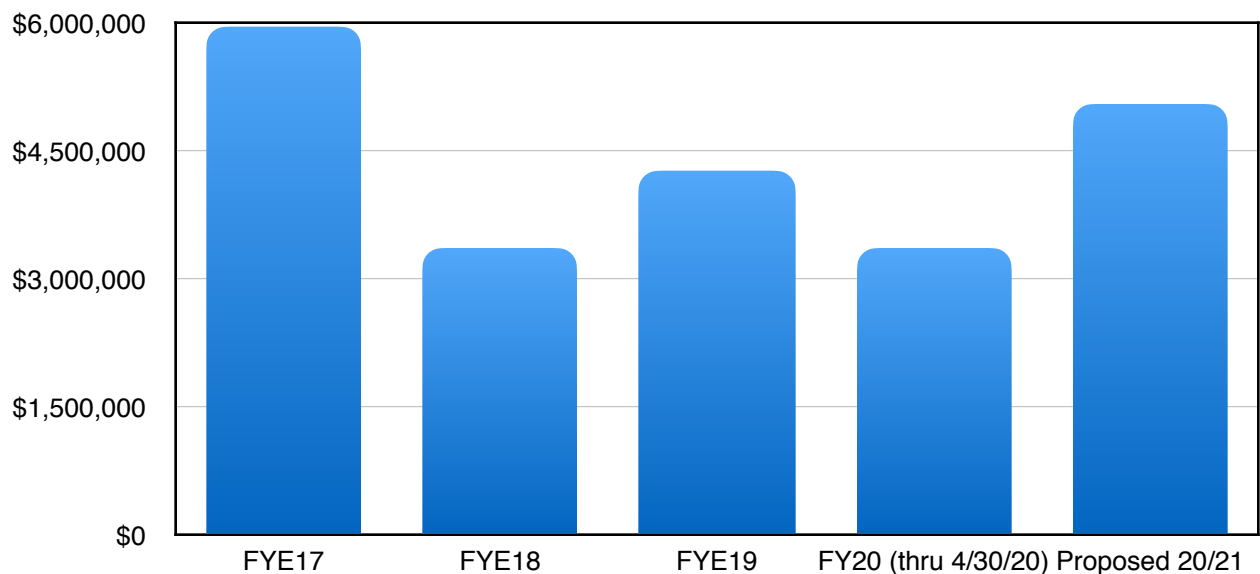
PORT DEVELOPMENT FUND:

This fund is the Port’s “Development” Fund. This fund is intended to be used for acquisition, development, and marketing of development projects that the Port chooses to do in the 2020/21 year. We continue to work with the City of Dufur to see how the Port might assist in their growing community and we continue to look for industrial development opportunities. A strong focus this year will be on the expansion of the urban growth boundary and business recovery/retention efforts.

Resources

- **Line 1. Cash on Hand** – \$3,152,414. This number comes from the projected balance in both Columbia Bank and the LGIP fund.
- **Line 4. Interest From Earnings** – This is based on a 2% interest rate.
- **Line 6. Matching Grants** - This is a budgeted number so that we are able to receive money into this account. Possible grants to help area businesses, purchase property, invest in infrastructure.
- **Line 8. Transfer From Other Funds** - \$500,000. This is a possible transfer from the General Fund.
- **Line 10. Interest From Contracts** – Interest from land sales contracts.
- **Line 17. City of Dufur Water System Repayment** - The Port has entered into an Intergovernmental Agreement with the City of Dufur to assist with their water system rebuild. The Port is lending Dufur \$175,000 at an interest rate of 1.3% above the 1 year LIBOR rate for a term of 5 years. The interest rate is equal to 4% this year and the agreement provides that the rate may be adjusted annually and will never go below 4%.
- **Line 30. TOTAL RESOURCES: \$5,059,772**

Table 9: Year to Year PDF Resource Comparison

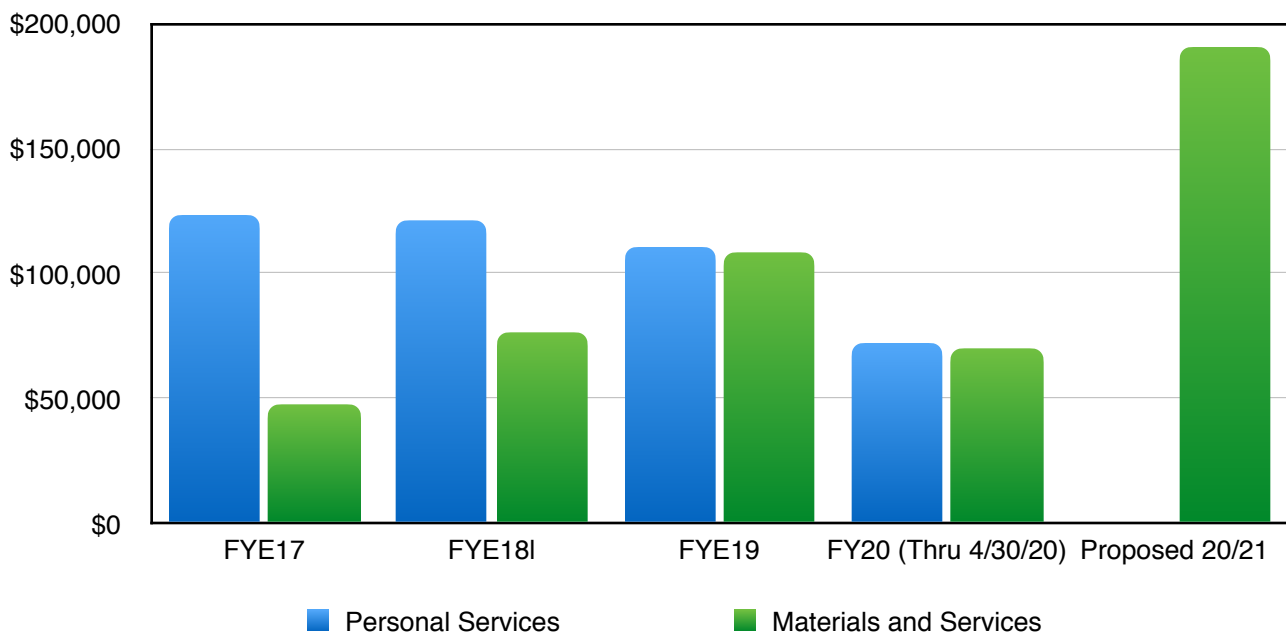


Expenses

- **Lines 11. Total Personal Services** - All Personal Service expenses have been moved to the General Fund.
- **Line 14. Audit** - This fund’s contribution to audit costs.
- **Line 18 Contracted Services:** This number has been increased in expectation that there will be expenses associated with added focus on the Urban Growth Boundary expansion issue and for a RARE planner.
- **Line 29 Land Acquisition/Development** – \$2,000,000 is for potential projects like the food lab, property acquisition or development.
- **Line 36. Partnership Projects** – \$2,300,000. This line item includes \$1,300,000 to be used as a loan to the Columbia Gorge Community College. The remaining \$1,000,000 are included to help with business recovery/retention in partnership with the City of The Dalles, the City Dufur, or Wasco County.
- **Line 44. TOTAL EXPENDITURES: \$4,842,676**

This will leave the Port Development Fund with an unappropriated ending fund balance of \$217,096.

Table 10: Year to Year PDF Expense Comparison



FORM
LB-20

RESOURCES
PORT DEVELOPMENT FUND
(Fund)

Port Of The Dalles

Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2020-2021				
Actual		Adopted Budget This Year 2019-20		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 17-18	First Preceding Year 18-19							
1	\$ 3,026,555	\$ 3,011,689	\$ 4,050,143	1 Beginning cash on hand* (cash basis) or	\$ 3,152,414			1
2				2 Transfer from Other Funds	\$ 500,000			2
3				3				3
4	\$ 42,019	\$ 102,543	\$ 81,003	4 Interest from Earnings	\$ 63,048			4
5				5 Flex/Tenant Bldg Const-Ln/GarntPriv				5
6	\$ 11,111	\$ 23,500	\$ 200,000	6 Matching Grants	\$ 500,000			6
7	\$ 890	\$ 5,000		7 Misc. Income				8
8	\$ 100,000		\$ 500,000	8 Transfer from Other Funds	\$ -0			9
9	\$ 183,237	\$ 1,311,379	\$ 800,000	9 Land Sales	\$ 800,000			10
10	\$ 3,600	\$ 4,278	\$ 5,000	10 Interest from Contracts	\$ 5,000			11
11				11 Loan				12
12				12 Federal appropriation				13
13				13 Building Sales				14
14				14 Principal from contract sales				15
15				15				16
16				16				17
17			\$ 39,310	17 City of Dufur Water system repayment	\$ 39,310			18
18				18				19
19				19				20
20				20 Other Financing Sources (Uses)				21
21		\$ (175,000)		21 Special Payments - City of Dufur				22
22				22				23
23			\$ 100,000	23 Donations (UGB)				24
24				24				25
25				25				26
26				26				27
27				27				28
28				28				30
29				29				31
30	\$ 3,367,412	\$ 4,283,389	\$ 5,775,456	30 TOTAL RESOURCES	\$ 5,059,772	\$ -0	\$ -0	32

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**FORM
LB-31**

**REQUIREMENTS SUMMARY
PORT DEVELOPMENT FUND**

Port Of The Dalles

Historical Data			REQUIREMENTS For: <u>Economic Development and Marketing</u>	Budget for Next Year 2020-2021					
Actual		Adopted Budget This Year 2019-20		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 17-18	First Preceding Year 18-19								
1			1	PERSONAL SERVICES			1		
2	\$ 25,000	\$ 24,167	\$ 37,000	2	Executive Director	\$ -0			2
3	\$ 43,083	\$ 42,222	\$ 7,200	3	Marketing/Communications				3
4	\$ 18,020	\$ 10,000	\$ 31,200	4	Admin/Special Projects	\$ -0			4
5	\$ 2,625	\$ 1,063	\$ 4,000	5	Maintenance	\$ -0			5
5				5					5
6	\$ 6,966	\$ 8,054	\$ 5,000	6	FICA- Employer	\$ -0			6
7		\$ 4,000	\$ 7,000	7	PERS-Employer	\$ -0			7
8	\$ 25,015	\$ 21,288	\$ 10,000	8	Health Insurance	\$ -0			8
9	\$ 84	\$ 70		9	Unemployment				9
10	\$ 79	\$ 67	\$ 120	10	Workman's Comp	\$ -0			10
11	\$ 120,872	\$ 110,931	\$ 101,520	11	TOTAL PERSONAL SERVICES	\$ -0	\$ -0	\$ -0	11
12	1.5	1.5	1.2	12	Total Full-Time Equivalent (FTE)	0.0	0.0	0.0	12
13				13	MATERIAL AND SERVICES			13	
14		\$ 7,400	\$ 10,000	14	Audit	\$ 10,000			14
15	\$ 7,714	\$ 3,901	\$ 10,000	15	Marketing-Media/Promotional	\$ 5,000			15
16	\$ 12,288	\$ 14,967	\$ 20,000	16	Marketing-Travel	\$ -0			16
17	\$ 7,410	\$ 21,661		17	Marketing-Other				17
18	\$ 24,285	\$ 45,965	\$ 200,000	18	Contracted Services	\$ 130,000			18
19	\$ 14,848	\$ 9,125	\$ 15,000	19	Legal	\$ 15,000			19
20	\$ 4,823		\$ 20,000	20	Land Sale Commissions	\$ 20,000			20
21	\$ 1,063	\$ 3,022	\$ 10,000	21	Land Sale Closing Costs	\$ 10,000			21
22	\$ 1,768	\$ 732	\$ 2,000	22	Development and Communications	\$ -0			22
23				23	Office Supplies and Equipment				23
24	\$ 2,353	\$ 1,333		24	Utilities				24
25				25	insurance - liability				25
26	\$ 76,552	\$ 108,106	\$ 287,000	26	TOTAL MATERIALS AND SERVICES	\$ 190,000	\$ -0	\$ -0	26
27				27	CAPITAL OUTLAYS			27	
28	\$ 5,623		\$ 50,000	28	Engineering/Consultants	\$ -0			28

29		\$ 136,000	\$ 2,000,000	29	Land Acquisition/Development	\$ 2,000,000			29
30			\$ 10,000	30	Facility Improvements	\$ -0			30
31		\$ 95,370	\$ 450,000	31	Partnership Projects	\$ -0			31
32	\$ 5,623	\$ 231,370	\$ 2,510,000	32	TOTAL CAPITAL OUTLAYS	\$ 2,000,000	\$ -0	\$ -0	32
33				33	OTHER EXPENSES				33
34			\$ 1,500,000	34	CGCC partnership project	\$ 1,300,000			34
35			\$ 50,000	35	Other partnership projects	\$ 1,000,000			35
36			\$ 1,550,000	36	TOTAL OTHER EXPENSES	\$ 2,300,000			36
37				37	DEBT SERVICE				37
38	\$ 152,676	\$ 152,676	\$ 175,000	38	Debt Service	\$ 152,676			38
39	\$ 152,676	\$ 152,676	\$ 175,000	39	TOTAL DEBT SERVICE	\$ 152,676	\$ -0	\$ -0	39
40				40	TRANSFER TO OTHER FUNDS				40
41		\$ -0		41	Transfer to Other Funds	\$ 150,000			41
42	\$ -0	\$ -0	\$ -0	42	General Operating Contingency	\$ 50,000			42
43	\$ -0	\$ -0	\$ -0	43	TOTAL TRANSFERS AND CONTINGENCY	\$ 200,000	\$ -0	\$ -0	43
44	\$ 355,723	\$ 603,083	\$ 4,623,520	44	TOTAL EXPENDITURES	\$ 4,842,676	\$ 0	\$ 0	44
45				45					45
46	\$ 3,011,689	\$ 3,680,306	\$ 1,151,936	46	UNAPPROPRIATED ENDING FUND BALANCE	\$ 217,096	\$ -0	\$ -0	46
47	\$ 3,367,412	\$ 4,283,389	\$ 5,775,456	47	TOTAL REQUIREMENTS	\$ 5,059,772	\$ -0	\$ -0	47
150-504-031 (Rev 12/09)									

MARINA FUND:

This year the Marina budget follows a similar budget from last year. In 2016 The Commission has directed staff to divest the Port of Marina operations, which was accomplished. The Port does retain ownership of the docks, and will continue to pay for the cost of insurance on the facilities.

The Dalles Marina LLC has the opportunity to complete some work on the docks this spring. This budget reflects an option for the the Marina Fund to enter into an agreement with TDM LLC, pay for the work, and then be reimbursed once moorage fees are collected. This agreement has not been entered into yet but this proposed budget would allow that partnership to move forward once there was an agreement.

Resources

- **Line 1. Cash on Hand** – \$53,998. This number comes from the projected balance in both Columbia Bank and the LGIP fund.
- **Line 3. Interest from Earnings.** Based on 2% interest rate
- **Line 4. Partnership Project Repayment**
- **Line 9. TOTAL RESOURCES: \$105,078**

Expenses

- **Line 40. Partnership Project**
- **Line 44. TOTAL EXPENDITURES: \$50,000**

This will leave the Marina Fund with an unappropriated ending fund balance of \$55,078. We will retain this balance to be used in case the agreement with The Dalles Marina LLC is terminated. This balance will cover the cost of utilities and staff time to bring the marina back online as a Port function, cover insurance costs, and other fees that are related to the marina.

**SPECIAL FUND RESOURCES
RESOURCES AND REQUIREMENTS**
Marina

Port Of The Dalles

Historical Data			Budget for Next Year 2020-2021			
Actual		Adopted Budget This Year 2019-20		Budget for Next Year 2020-2021		
Second Preceding Year 17-18	First Preceding Year 18-19			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
RESOURCES						
1	\$ 53,065	\$ 53,468	\$ 52,776	1	Beginning cash on hand* (cash basis) or	\$ 53,998
2				2		
3	\$ 733	\$ 1,266	\$ 1,056	3	Interest from Earnings	\$ 1,080
4				4	Partnership repayment	\$ 50,000
5				5	Grants	
6				6	Miscellaneous Income	
7				7		
8	\$ 53,798	\$ 54,734	\$ 53,832	8	TOTAL RESOURCES	\$ 105,078 \$ -0 \$ -0
9	0.5	0	0	9	Total Full-Time Equivalent (FTE)	\$ -0
REQUIREMENTS- Marina Operations						
PERSONAL SERVICES						
10				10	Executive Director	
11				11	Admin/Marina Specialist	
12				12	Maintenance Supervisor	
13				13	Maintenance Personnel	
14				14	FICA- Employer	
15				15	PERS-Employer	
16				16	Health Insurance	
17				17	Workman's Comp	
18				18		
19				19		
20				20		
21	\$ -0	\$ -0	\$ -0	21	TOTAL PERSONAL SERVICES	\$ -0 \$ -0 \$ -0
22	0	0	0	22	Total Full-Time Equivalent (FTE)	0
MATERIAL AND SERVICES						
23				23	Account & Audit	
24				24	Contracted Services	
25				25	Bad Debt Expense	
26				26	Development & Communication	
27				27	Dues, Fees, Subscriptions	
28				28	Insurance- Prop Liability	
29				29	Legal	
30	\$ 330	\$ 1,590		30	Maintenance	
31				31	Travel	
32				32	Utilities	
33				33	Office Supplies and Equipment	
34				34		
35				35		
36	\$ 330	\$ 1,590	\$ -0	36	TOTAL MATERIALS AND SERVICES	\$ -0 \$ -0 \$ -0
CAPITAL OUTLAYS						
37				37	Facility Improvements/Equipment	
38			\$ -0	38		
39	\$ -0	\$ -0	\$ -0	39	TOTAL CAPITAL OUTLAYS	\$ -0 \$ -0 \$ -0
OTHER EXPENSES						
40				40	Partnership Project	\$ 50,000
40				40	TOTAL OTHER EXPENSES	\$ 50,000
TRANSFERRED TO OTHER FUNDS & DEBT						
40				40	Debt Service	
41			\$ -0	41	General Operating Contingency	
42				42		
43	\$ -0	\$ -0	\$ -0	43	TOTAL TRANS, DEBT AND CONTINGENCY	\$ -0 \$ -0
44	\$ 330	\$ 1,590	\$ -0	44	TOTAL EXPENDITURES	\$ 50,000 \$ -0 \$ -0
45				45		
46	\$ 53,468	\$ 53,144	\$ 53,832	46	UNAPPROPRIATED ENDING FUND BALANCE	\$ 55,078 \$ -0 \$ -0
47	\$ 53,798	\$ 54,734	\$ 53,832	47	TOTAL REQUIREMENTS	\$ 105,078 \$ -0 \$ -0

Appendix A: Chapter 8—The Budget Committee and Approving the Budget

(reprinted from Oregon Department of Revenue-Local Budgeting Manual 150-504-420(Rev. 05-12))

Budget committee members

The budget committee is a local government’s fiscal planning advisory committee. The governing body of each local government must establish a budget committee (ORS 294.414, renumbered from 294.336). The budget committee is composed of the governing body and an equal number of electors appointed by the governing body.⁶ An elector is a qualified voter who, for example, has the right to vote for a ballot measure submitted by the local government.

If, after a good faith attempt, the governing body cannot find a sufficient number of registered voters who are willing to serve, the budget committee becomes those who are willing plus the governing body. If no willing electors can be found, the governing body is the budget committee [ORS 294.414(2), renumbered from 294.336(2)].

The appointive members of the budget committee cannot be officers, agents or employees of the local government [ORS 294.414(4), renumbered from 294.336(4)]. An agent, generally, is someone who is authorized to act for the local government, or who can make commitments or sign contracts in the name of the local government. This is sometimes a grey area if an appointee candidate already serves on other advisory committees or commissions of a local government. If you are in doubt about whether a particular person is an agent, consult your legal counsel.

Spouses of officers, agents or employees of the local government may serve on the budget committee if they are qualified electors and not themselves officers, agents, or employees.

Appointive members of the budget committee are appointed for three-year terms. The terms must be staggered so that about one-third of the terms end each year [ORS 294.414(5), renumbered from 294.336(5)]. When a new local government is appointing its first budget committee, the terms may be for one year, two years and three years for each third of the appointive members. After the first two years, the local government will then be able to appoint all new members to three-year terms.

If a local government prepares a biennial budget, the appointive members have four-year terms, with about one-fourth of the terms ending each year.

Appointed budget committee members may be reappointed for additional terms, at the discretion of the governing body.

If an appointive member of the budget committee is unable to complete the term, or resigns before the term is over, the governing body must appoint another elector to serve out the unexpired portion of the term [ORS 294.414(6), renumbered from 294.336(6)].

There is no provision in budget law for “stand-by” or “alternate” appointed members.

All members of the budget committee have equal authority. Each member's vote counts the same. Any member can be elected by the committee as its chair.

No member of the budget committee (including governing body members) may receive any compensation for their services as a member of the budget committee [ORS 294.414(3), renumbered from 294.336(3)].

Budget committee members should develop a general understanding of the budget process, the departments or programs included in the budget document, and the legal constraints imposed on the local government's tax levy after budget committee approval. "Local Budgeting in Oregon" (150-504-400) is recommended as a good resource for budget committee members for information on the basics of taxation and budget law. This publication can be found at <http://www.oregon.gov/dor/ptd/pages/localb.aspx>. You can also request copies of the booklet by calling the Finance and Taxation analysts at 503-945-8293.

Duties of the budget committee

The budget committee meets publicly to review the budget document as proposed by the budget officer. The committee receives the proposed budget and the budget message and holds at least one meeting in which the public may ask questions about and comment on the budget. Notice of the first meeting held for these purposes must be published in a specific way (See "Chapter 9 – Publication Requirements"). The committee must eventually approve the budget and, if ad valorem property taxes are required, approve the amount of tax or the rate per \$1,000 of assessed value for each levy that will be certified to the assessor.

The budget committee may meet from time to time throughout the year at the governing body's discretion for purposes such as training. All of these meetings are open to the public and notice of the meeting must be given in the same manner as notice for meetings of the governing body, or through one of the local budget law publication methods [ORS 294.428(2), renumbered from 294.406(2)]. Take care not to discuss specifics of the ensuing year's budget at these informal meetings until the notice requirements for the first budget committee meeting have been satisfied.

Copies of the budget

The budget officer may make the proposed budget available to the budget committee at any time before the first budget committee meeting advertised in the notice. Alternatively, the budget officer may choose to make the budget available at the first budget committee meeting [ORS 294.426(6)(b), renumbered from 294.401(6)(b)]. Immediately following the release of the proposed budget to the budget committee, the budget officer must file a copy of the budget in the office of the governing body. This copy becomes a public record. The governing body must provide copies of this budget, or a means of quickly duplicating it, to any interested person. A local government may charge a fee for the copy [OAR 150-294.401(7), implementing ORS 294.426].

Budget committee meetings

The budget committee must have a quorum present to hold a meeting [OAR 150-294.336-(B), implementing ORS 294.414]. A quorum is a majority of the total membership of the committee. For example, if the budget committee has 10 members, six must be present to hold a meeting.

The budget committee elects a presiding officer from among the members at the first meeting [ORS 294.414(9), renumbered from 294.336(9)]. The budget committee also hears the budget message at its first meeting. One of the committee's most important duties is to hear and consider any testimony presented by the public about the budget.

The budget committee reviews and, if a majority of the committee feels it is necessary, revises the proposed budget submitted by the budget officer. The committee generally studies the budget by comparing the two previous years' actual data, the current budgeted data, and the figures proposed by the budget officer. The budget committee may reduce or increase the estimates of resources and requirements proposed by the budget officer. Among the most common items discussed are the questions of taxation (how much?) and allocating revenues and expenditures (where will the spending occur?). If the amount of tax revenue needed to balance the budget exceeds the local government's existing taxing authority, the committee may decide that the additional amount needed should be requested from the voters in the form of a local option tax. If the committee decides to stay within its existing taxing authority, and other resources cannot be found, then the committee must reduce budgeted requirements to balance the budget. The committee must ultimately balance each fund and approve the budget. Committee members may not discuss or deliberate on the budget outside of a public meeting.

The committee may ask questions of the executive officer or other staff, and request additional information. The committee is entitled to receive any information it needs to make decisions about the budget (ORS 294.428, renumbered from 294.406).

Any budget committee action requires the affirmative vote of a majority of the total budget committee membership [OAR 150-294.336-(B), implementing ORS 294.414]. For example, if only six members of a 10-member committee are present, they have the quorum necessary to meet, but they all must vote in favor of any proposed action to achieve the required majority.

The budget committee may approve the budget at the first meeting. However, it could take several meetings to do so. When the budget officer prepares the budget calendar, several budget committee meetings can be scheduled. The public notice then can include the date, time and place of each of the meetings. If more meetings are needed than were scheduled, give notice of those meetings in the same manner as notice of meetings of the governing body or by one or more of the publication methods used for the initial budget committee meetings [ORS 294.428(2), renumbered from 294.406(2)].

Approving the taxes

The budget committee sets and approves the amount or rate of property taxes to be imposed. This is a

very important responsibility of the budget committee. Less than the full amount of the available tax revenue may be needed to balance the budget. In that event, the budget committee may choose to impose less tax than the local government's full taxing authority. If that is the budget committee's decision, then the amount or rate of tax the committee approves can only be increased later by the governing body after additional process steps. That is, to increase the tax above the rate or amount approved by the budget committee, the governing body must republish the financial summary and hold a second budget hearing (ORS 294.456, renumbered from 294.435). To enforce this requirement, a statement certifying that the approved tax has not been increased unless the governing body held a second hearing is included on the tax certification form filed with the county assessor.

The committee's motion to approve taxes under the district's permanent rate authority may state either the tax rate per \$1,000 of assessed value or the amount of taxes that the budget committee wants to impose. It must state separately the tax rate or amount to be imposed under any voter-approved local option authority. It must also state separately the amount of tax for any qualifying bonded debt levy. These statements should be recorded in the minutes of the meeting.

Once the budget committee has approved the budget, it has completed all of the duties required of it by Local Budget Law. However some local governments have a policy of including the budget committee in other parts of the process, such as adopting a supplemental budget. These are local policy decisions that are up to the discretion of the governing body.

After the budget committee approves the budget, it is turned over to the governing body and the process enters into the adoption stage. The governing body has the final responsibility for allocating the resources of the budget to the programs and departments of the local government. This authority is part of the responsibility given the governing body to adopt the budget and to make the appropriations by which the budget is administered [ORS 294.456(1), renumbered from 294.435(1)]. Chapter 11 has more details on adopting the budget and making appropriations.

If any changes are necessary after the budget committee approves the budget, the governing body may make the revisions after the budget hearing and before adopting the budget. The governing body's authority to change the approved budget is limited. It cannot increase expenditures in a fund by more than \$5,000 or 10 percent, whichever is greater, unless it publishes a revised financial summary and hearing notice, and holds another budget hearing. For a biennial budget, this limit is \$10,000 or 10 percent, whichever is greater. Also, it cannot increase the tax amount approved by the budget committee unless it publishes a revised financial summary and hearing notice, and holds another budget hearing.