

Port of Skamania County
Fiscal Year 2027
General Fund Budget Summary

	2027	2026	2025	2024	2023
	Budget	Budget	Actual	Actual	Actual
Operating Revenues					
Property Revenues	1,069,265	976,599	1,661,665	1,264,218	1,253,211
Lease Revenues	868,860	785,793	1,428,556	1,030,654	1,030,864
Lease Expense Reimb.	100,000	100,000	116,240	107,459	98,523
Leasehold Taxes	100,405	90,806	116,868	126,105	123,825
Marine Terminal Revenues	56,000	56,000	57,801	29,469	198,887
Docking Fees	56,000	56,000	57,801	17,815	64,675
Expense Reimbursements	-	-	-	11,654	30,347
Other/Miscellaneous	10,000	10,000	195,004	23,859	103,865
Total Operating Revenues	1,135,265	1,042,599	1,914,470	1,317,545	1,452,098
Operating Expenses					
Salaries, Wages & Benefits	534,040	570,824	515,223	494,327	440,800
Administration	161,316	157,402	157,694	150,729	146,109
Maintenance	338,537	379,376	329,851	318,486	273,381
Commissioners	34,187	34,046	27,678	25,113	21,310
Property Expenses	498,137	469,866	440,055	450,999	559,631
Maintenance	144,000	119,000	91,680	98,111	80,039
Utilities	119,600	114,600	105,848	89,364	187,373
Insurance	120,776	133,371	121,306	126,035	111,741
Lease - Corp and BNSF	2,200	2,000	2,144	2,123	31,067
Marine Terminal	-	-	-	12,463	27,569
Leasehold Taxes	111,562	100,896	119,078	122,904	121,841
General Administration	227,755	227,755	176,154	148,809	152,308
Outside Services	149,022	120,655	116,709	105,146	98,934
Legal Fees	15,000	15,000	9,564	7,859	8,276
Other G & A	63,733	92,100	49,882	35,803	45,098
Equipment Purchases	2,000	1,500	32,735	35,688	3,641
Office / Admin	2,000	1,500	3,504	652	3,641
Facilities	-	-	29,231	35,035	-
Total Operating Expenses	1,261,932	1,269,945	1,164,168	1,129,823	1,156,380
Operating Income / (Loss)	(126,667)	(227,346)	750,302	187,723	295,718

Port of Skamania County
Fiscal Year 2027
General Fund Budget Summary

	2027	2026	2025	2024	2023
	Budget	Budget	Actual	Actual	Actual
Non-Operating Revenue:					
Cascades Business Park - State Appropriation	970,000	970,000		-	
.09 Funding - CERB Planning Grant Match	18,750	100,000		-	67,016
CERB Planning Grant - Light Industrial Building	75,000	100,000			
Cascades Business Park - Federal Appropriation	959,752	959,752		81,481	13,060
Property Taxes	389,846	382,389	368,268	360,780	355,743
Investment Interest	100,000	100,000	172,786	144,908	109,383
Other Taxes and Non-operating revenue	19,000	19,000	44,480	31,216	27,964
Total Non-Operating Revenues	2,532,348	3,247,167	595,407	1,300,432	493,090
Non-Operating Expenses					
Projects	2,523,710	3,045,778	513,451	182,628	287,454
NB Bldg Discovery 2 - Skylight repair	40,000	40,000	-		
Evergreen - Army Corp Building	75,000	75,000	-	-	
Cascades Business Park - State Appropriation	970,000	970,000	-	-	
Cascades Business Park - EPA Direct Approp	959,752	959,752	-	-	
Cascades Business Park - EPA Grant Match	240,208				
CERB Planning Grant - Light Industrial Grant	93,750	100,000			
Maintenance Equipment	30,000	30,000	-	-	30,655
Stevenson Landing Bathroom refresh	15,000	15,000	-	-	
Beverly's Park	25,000		-		
Commercial HVAC	50,000				
Port Office Refresh	15,000	-	-	-	
Boat Launch Dock Repair	10,000	10,000	-	21,972	
Debt Service	69,697	70,373	71,050	226,153	296,128
Debt Service Principal	67,667	67,667	67,667	211,793	278,372
Debt Service Interest	2,030	2,707	3,383	14,360	17,756
Other Non-Operating Expenses	22,500	-	21,370	2,073	500
Election	7,500	-	-		
Audit	15,000	-	10,711	-	
Total Non-Operating Expenses	2,615,907	3,116,151	605,871	410,853	584,082
Non-Operating Income / (Loss)	(83,559)	131,015	(10,464)	889,579	(90,992)
Total Net Income / (Loss)	(210,226)	(96,331)	739,839	1,077,302	204,726
Beginning Cash Balance					
Ending Cash Balance	4,671,772	4,768,103	4,028,265	2,869,482	2,554,085
<i>Unrestricted</i>	<i>4,461,546</i>	<i>4,671,772</i>	<i>4,768,103</i>	<i>3,946,784</i>	<i>2,869,482</i>
<i>Restricted (Reserves & Debt Service)</i>	<i>3,655,723</i>	<i>2,941,253</i>	<i>3,981,107</i>	<i>3,152,697</i>	<i>2,070,365</i>
	<i>805,824</i>	<i>770,124</i>	<i>786,997</i>	<i>794,087</i>	<i>799,117</i>

Port of Skamania County
Operating Revenues - Property Revenues
Budget Year: 2027

<u>Lease Revenues</u>		2027 Estimated	2026 Budget	Fiscal Allowance	Monthly 2025 Full Lease	Annual 2025 Full Lease
<u>Stevenson Properties</u>						
212 Cascade	EDC	100	\$ 1,200	100%	100.00	1,200.00
		100	1,200		100.00	1,200.00
Old Saloon	Kellogg Group	1,306	15,668	100%	1,305.64	15,667.71
	Kellogg Group	-	-		-	-
	Kellogg Group - Ground Lease	312	3,741	100%	311.78	3,741.36
Red Barn (Rigging Loft)	Sawtooth	881	10,573	100%	881.07	10,572.84
		881	10,573		881.07	10,572.84
River Point - Industrial Building	Silverstar	9,486	113,826	100%	9,485.51	113,826.12
River Point - Industrial Building	LDB	14,253	171,042	80%	17,816.87	213,802.44
		23,739	\$ 284,868		27,302.38	327,628.56
Tichenor Building - Suite 40	EDC - SBDC	236	\$ 2,831	100%	235.93	2,831.16
Tichenor Building - Suite 40	Melinda Hartley	294	\$ 3,523	80%	366.99	4,403.88
Tichenor Building - Suite 40	Recovery Café	210	\$ 2,517	80%	262.14	3,145.68
Tichenor Building - Suite 40	Moon Wellness	252	\$ 3,024	80%	315.00	3,780.00
Tichenor Building - Suite 40	Recovery Café	168	\$ 2,013	80%	209.71	2,516.52
Tichenor Building - Suite 40	Great River Acupuncture	889	\$ 10,670	80%	1,111.46	13,337.52
Tichenor Building - Suite 45	Skunk Bros	1,243	14,910	50%	2,485.06	29,820.72
Tichenor Building - Suite 50	Sawtooth	2,068	24,812	100%	2,067.64	24,811.68
Tichenor Building - Suite 60	People for People - Suite 60	1,301	15,617	100%	1,301.42	15,617.04
Tichenor Building - Suite 65	Guerrilla Tactical	4,500	54,000	200%	2,250.00	27,000.00
Tichenor Building - Suite 70	People for People - Suite 70	499	5,992	100%	499.33	5,991.96
Tichenor Building - Suite 70D	Invictus	826	9,911	100%	825.92	9,911.04
Tichenor Building - Suite 70E	Atlas	190	2,284	100%	190.37	2,284.44
Tichenor Building - Suite 70	Multiple	646	7,757	80%	808.05	9,696.60
Tichenor Building - Suite 85	Backwoods	2,430	29,158	100%	2,429.82	29,157.84
Tichenor Building - Suite 90	Multiple	606	7,269	80%	757.21	9,086.52
Tichenor Building - Suite 90D	Walkingman	391	4,694	100%	391.16	4,693.92
Tichenor Building - Suite 105	Backwoods	2,430	29,158	100%	2,429.82	29,157.84
Tichenor Building - Suite 110	Sk Co DVSA	2,307	27,686	100%	2,307.17	27,686.04
Fiber Lease	Astound	180	2,160	100%	180.00	2,160.00
		21,666	\$ 259,987		21,424.20	257,090.40
Stevenson Property Totals		48,003.06	576,036.68		51,325.07	615,900.87
<u>NB Properties</u>						
Beacon Rock Golf Course	BRGC	800	\$ 9,600	80%	2,000.00	12,000.00
		800	\$ 9,600		2,000.00	12,000.00
Discovery Building 1	High One	11,972	143,668	80%	14,965.45	179,585.40
		11,972	143,668		14,965.45	179,585.40
Skye Building	Overkill Garage	1,291	15,495	80%	1,614.06	19,368.72
Skye Ground Lease		-	-	0%	-	-
Discovery II - Suites A&B	Four Peaks	1,043	12,517	100%	1,043.12	12,517.44
Discovery II - Multiple Tenants	Multiple	696	8,346	80%	869.41	10,432.92
Discovery II - Suites C, D, E & F	Slingshot	8,600	103,196	100%	8,599.67	103,196.04
		10,338	\$ 124,060		10,512.20	126,146.40
NB Property Totals		24,402	\$ 292,823		29,091.71	337,100.52
Lease Revenues		72,405	\$ 868,860		\$ 80,416.78	\$ 953,001.39
<u>Other Property Revenues</u>						
Expense Reimbursement (~45% of utility and insurance expenses)			\$ 100,000			
Leasehold Taxes (12.84% of Lease Revenue)		9,297	\$ 100,405	\$ 111,562	10,302	\$ 122,088.03
Total Property Revenues			\$ 1,069,265			

Port of Skamania County
Operating Expenses - Salaries, Wages & Benefits
Year: 2027

<u>Position</u>	<u>2026 Budgeted Wages and Benefits</u>	<u>2025 Actual Wages and Benefits</u>	<u>2024 Actual Wages and Benefits</u>
Executive Director			
Salary	\$ 125,595	\$ 117,801	\$ 113,658
Taxes	10,337	9,012	9,374
PERS	7,008	11,256	10,597
VEBA	4,160	2,520	2,400
DEFCOMP	-		
PEBB Ins.	14,216	12,912	11,938
	<u>\$ 161,316</u>	<u>\$ 154,183</u>	<u>\$ 147,968</u>
Facilities Manager			
Wages	\$ 99,745	\$ 94,187	\$ 90,418
Overtime	2,836	7,205	-
Taxes	11,963	11,803	10,624
PERS	5,712	9,716	8,406
VEBA	4,160	2,520	2,400
DEFCOMP	-		
PEBB Ins.	35,238	31,905	29,530
	<u>\$ 159,655</u>	<u>\$ 158,299</u>	<u>\$ 141,377</u>
Facilities Specialist - #1			
Wages	\$ 52,000	\$ 67,108	\$ 64,584
Taxes	7,956	5,134	8,672
PERS	2,902	6,387	6,024
VEBA	4,160	2,520	2,400
DEFCOMP	-		
PEBB Ins.	14,216	23,765	21,990
	<u>\$ 81,233</u>	<u>\$ 108,353</u>	<u>\$ 103,670</u>
Facilities Specialist - #2			
Wages	\$ 58,240	\$ 45,578	\$ 43,680
Taxes	8,450	3,487	7,001
PERS	3,250	4,174	4,072
VEBA	4,160	2,520	2,400
DEFCOMP	-		
PEBB Ins.	14,216	12,912	11,938
	<u>\$ 88,316</u>	<u>\$ 70,287</u>	<u>\$ 69,091</u>
Seasonal Maintenance			
Wages	\$ 8,050	\$ 2,900	\$ 3,250
Taxes	1,283	222	249
PEBB Ins.			
	<u>\$ 9,333</u>	<u>\$ 3,122</u>	<u>\$ 3,499</u>
Commissioners			
Wages	\$ 25,518	\$ 25,518	\$ 18,979
Taxes	2,061	2,058	478
Health Ins.	6,608	6,178	5,656
	<u>\$ 34,187</u>	<u>\$ 34,080</u>	<u>\$ 25,112</u>
Total	<u>\$ 534,040</u>	<u>\$ 525,203</u>	<u>\$ 490,716</u>

Port of Skamania County
Fiscal Year 2027
General Fund Budget Summary - Non-Operating Detail

Revenues (Non-Operating)	Funding Source		Total
	Grant	Other	
Property Taxes		389,846	389,846
Investment Interest		100,000	100,000
Other Taxes		19,000	19,000
Projects:			
North Bonneville:			
Cascades Business Park - State Appropriations	970,000		970,000
Cascades Business Park - Federal Appropriations	959,752		959,752
CERB Planning Grant - Light Industrial Building	75,000	-	75,000
.09 Funding - CERB Planning Grant Match		18,750	18,750
Total Project Revenues	2,004,752	527,596	2,532,348
Expenses	Funding		Total
	Grant	Port Cash	
Capital Assets			
Maintenance Equipment		30,000	30,000
Stevenson:			
Landing Bathroom refresh		15,000	
Office Refresh		15,000	
Beverly's Park		25,000	
Commercial HVAC		50,000	
Boat Launch Dock		10,000	
Tichenor Building Capital Repairs			115,000
North Bonneville			
Teitzel Skylight repair		40,000	
Evergreen / Army Corp Building		75,000	
Cascades Business Park - Federal Appropriation	959,752	240,208	
Cascades Business Park - State Appropriation	970,000		
Cascades Business Park - Building		-	
CERB Planning Grant - Light Industrial Building	75,000	18,750	2,378,710
Debt Service			
Principal		67,667	
Interest		2,030	69,697
Total Project Expenses	2,004,752	588,655	2,593,407

2027 Port of Skamania County

2026

Assessed Value	Rate / \$1,000 AV	Levy Amount
\$ 910,069,026	\$ 0.366669	\$ 374,863
State Assessment		\$ 80
New Construction		\$ 3,697
Total Tax Levy		\$ 378,640

2027 Projection at 2026 Levy

Assessed Value	Rate / \$1,000 AV	Levy Amount
\$ 919,169,716	\$ 0.411937	\$ 378,640
State Assessment		\$ -
New Construction		\$ 3,634
Total Tax Levy		\$ 382,274

2027 Projection - 1% over 2026 Levy

Assessed Value	Rate / \$1,000 AV	Levy Amount
\$ 919,169,716	\$ 0.420175	\$ 386,212
State Assessment		-
New Construction		3,634
Total Tax Levy		389,846

Impact to Average Homeowner (Per \$100,000 of Assessed Value)

	Amount	Impact
Current Rate	\$ 41.19	
New Rate	\$ 42.02	\$ 0.82

Example: A \$500,000 home will have their taxes increase by 2.05 per year

A district may raise revenue by levy of an annual tax not to exceed forty-five cents per thousand dollars of assessed value against the assessed valuation of the taxable property in such port district for general port purposes, including the establishment of a capital improvement fund for future capital improvements, except that any levy for the payment of the principal and interest of the general bonded indebtedness of the port district shall be in excess of any levy made by the port district under the forty-five