

# Port of Cascade Locks Budget for Fiscal Year 2026-27



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## 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 – Albert Nance

Treasurer – Travis Gann

Board Member – Ted Dodd

## Staff

Executive Director – Jeremiah Blue

Deputy Executive Director – Genevieve Scholl

Budget Officer – Matt Apken

## Budget Message

We are pleased to present the FY 2027 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. The Port's PERS rates is consistent with last year but is aware of an anticipated increase again next year.

The budget, as it is proposed, assumes that most existing services will continue at current levels. Important information in service level line items for FY 2027 include the following:

### **Admin**

- Decrease in wages due to not rehiring position and finding a contractor to do that work.
- Advertising funds include normal expenses and rebranding with new logo and ad campaign.
- Contract services increase includes AP/AR/Payroll, photography and graphic design, local community events.
- Anticipated increase in legal fees for future projects.

### **Operations**

- Lease and rents decreased since we did not move maintenance warehouse.
- Contracted services cover portable sanitation, engineering, electrical, HVAC and Plumbing. This also includes an overlay and painting houses.

### **Bridge**

- New Toll Booth supervisor position.
- Insurance expenses has decreased due to a decrease in coverage.
- Licenses & fees includes the software required for the tolling system.
- There is \$700,000 in capital outlay for tolling and POS software update.

### **Commercial Properties**

- Fees decreased as did taxes as these are amount collected and then paid as taxes. Some tenants are directly paying taxes with the county.

### **Campground**

- Repairs and maintenance include upgrading fixtures in the restrooms.
- Capital outlay is for a yurt and cabin at the current campground.

## **Marina**

- Merchant fees are included when customers pay with credit card.
- Repairs and maintenance include repairs for the finger dock.
- Contracted services include dredging and milfoil mitigation.

## **Sternwheeler**

- The Sternwheeler has \$10,000 set aside for repairs and maintenance and \$10,000 for contract services if we need an expert opinion.

## **Events**

- Repair and maintenance decreased from last year and includes tint glass on the pavilion.
- Capital outlay is for a path to the wedding site and fence for house 3.

## **Port Sponsored Events**

- Includes \$15,000 for fireworks and \$40,000 for centennial celebration planning.

## **Development**

- Grants include \$3.9 million for the bridge maintenance and preservation grant, \$50,000 for a Port planning and marketing grant, \$20,000 for an Experience Mt. Hood Gorge grant.
- The bridge maintenance and preservation grant, Port planning & marketing and campground planning are all included in contracted services.
- Capital outlay include the Marine Park restroom, Herman Creek Parking Lot overlay and commission directed spending of \$2.4 million.

## **Non-Allocated**

- Debt service payments will be \$1,008,517 as follows:
  - Herman Creek Flex 1 \$56,230
  - Herman Creek Flex 2 & 4 \$121,109
  - Business Park Flex 5 pFriem \$395,747
  - Business Park Flex 6 \$435,432
- Contingency is set at \$900,000 for unforeseen expenses requiring approval of the commission.
- Reserves for future expenditures are \$1,407,622.
  - Bridge Reserve \$644,122
  - Debt Reserve \$408,500
  - Line of Credit CD \$ 297,500
  - Sternwheeler \$37,500
  - Vehicle Reserve \$20,000
- Unappropriated ending fund balance of \$4,429,350.

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 resources exceed operating requirements by \$400,151. This amount assumes removing \$4,165,000 in grant related expense from materials and services. This includes \$401,255 in interest income. If there is a decrease in the unappropriated ending fund balance, the amount of interest earned could decrease.

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 \$4,429,350. This is a projected increase from last year. The Port has been making concerted efforts to reduce costs while increasing efficiencies.

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

## General Fund Summary

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed
<b>Resources</b>					
<b>Beginning Balance</b>	5,944,735	9,219,707	9,254,060	8,640,102	9,804,521
<b>Property Taxes</b>	5,512	5,766	5,500	5,566	5,966
<b>Bridge Tolls</b>	3,308,982	3,312,395	3,200,000	3,200,000	3,200,000
<b>Leases</b>	944,775	1,047,761	1,178,928	1,262,467	1,255,994
<b>Rents</b>	184,179	204,038	226,115	247,899	261,115
<b>Fees</b>	140,511	151,058	398,997	192,063	232,372
<b>Miscellaneous Revenue</b>	360,245	35,556	1,000	2,519	1,000
<b>Donations</b>	-	7,615	13,500	14,500	13,500
<b>Grants &amp; Restricted</b>	3,866,605	254,433	4,154,300	3,804,662	3,974,300
<b>Interest Income</b>	320,409	636,593	376,580	555,580	295,494
<b>Gain (Loss) on Sale of Assets</b>	-	77,164	-	-	-
<b>Total Resources</b>	<b>15,075,953</b>	<b>14,952,086</b>	<b>18,808,980</b>	<b>17,925,358</b>	<b>19,044,262</b>
<b>Requirements</b>					
<b>Salaries and Wages</b>	923,931	1,037,989	996,820	992,985	1,018,469
<b>Payroll Taxes &amp; EE Benefits</b>	395,560	410,280	531,910	349,107	519,052
<b>Personnel Services</b>	1,319,491	1,448,269	1,528,730	1,342,092	1,537,521
<b>Full Time Equivalent (FTE)</b>	20	19	18	-	18

**General Fund Summary**

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed
<b>Requirements</b>					
<b>Salaries and Wages</b>	923,931	1,037,989	996,820	992,985	1,018,469
<b>Payroll Taxes &amp; EE Benefits</b>	395,560	410,280	531,910	349,107	519,052
<b>Personnel Services</b>	1,319,491	1,448,269	1,528,730	1,342,092	1,537,521
<b>Full Time Equivalent (FTE)</b>	20	19	18	-	18
<b>Advertising</b>	3,110	14,302	80,500	21,202	58,800
<b>Community Services</b>	45,717	-	-	-	-
<b>Contracted Services</b>	910,798	1,746,883	5,148,500	4,437,058	5,186,400
<b>Dues &amp; Subscriptions</b>	15,956	29,321	35,903	47,862	37,835
<b>Education</b>	16,741	3,310	13,850	3,833	12,350
<b>Insurance</b>	323,026	324,653	389,000	378,052	382,705
<b>IT &amp; Monitoring</b>	70,693	62,597	20,000	21,407	20,000
<b>Leases &amp; Rents</b>	17,642	14,391	50,000	15,000	15,000
<b>Legal Fees</b>	215,829	82,457	85,000	48,680	110,000
<b>Licenses &amp; Fees</b>	59,695	19,713	53,400	46,149	46,400
<b>Merchant Fees</b>	65,621	82,751	76,470	88,409	89,484
<b>Miscellaneous</b>	9,363	1,383	2,000	-	2,000
<b>Office Expenses</b>	15,864	10,460	18,700	17,077	15,950
<b>Repairs &amp; Maintenance</b>	124,181	53,634	161,000	93,640	113,500
<b>Supplies &amp; Small Tools</b>	51,378	44,692	36,800	32,820	50,800
<b>Taxes</b>	4,947	132,389	256,997	44,057	79,372
<b>Travel &amp; Meetings</b>	30,953	27,412	48,700	30,420	48,700
<b>Utilities &amp; Communication</b>	157,507	155,175	157,120	133,875	157,217
<b>Port Funded Grant</b>	-	260,000	150,000	150,000	150,000
<b>Materials &amp; Services</b>	2,139,021	3,065,523	6,783,940	5,609,541	6,576,513
<b>Capital Outlay</b>	1,276,725	745,090	2,685,000	130,000	3,290,500
	1,276,725	745,090	2,685,000	130,000	3,290,500
<b>Debt Service</b>	1,121,009	1,053,102	1,042,610	1,039,204	1,008,517
	1,121,009	1,053,102	1,042,610	1,039,204	1,008,517
<b>Contingency</b>	-	-	853,000	-	900,000
	-	-	853,000	-	900,000
<b>Reserve for Future Expenditure</b>	-	-	2,065,122	-	1,407,622
	-	-	2,065,122	-	1,407,622
<b>Unappropriated Ending Fund Balance</b>	-	-	3,850,578	-	4,429,350
	-	-	3,850,578	-	4,429,350
<b>Total Requirements</b>	5,856,246	6,311,984	18,808,980	8,120,837	19,150,023
<b>Resources less Requirements</b>	9,219,707	8,640,102	-	9,804,521	-

## Administration

<b>General Fund: Administration</b>	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed
<b>Resources</b>					
Property Taxes	5,512	5,766	5,500	5,566	5,966
Leases	4,256	11,449	-	-	-
Fees	-	-	-	250	-
Miscellaneous Revenue	198,242	34,353	-	2,200	-
Grants & Restricted	23,536	-	-	-	-
Interest Income	320,409	366,889	200,000	360,000	352,761
<b>Total Resources</b>	<b>551,955</b>	<b>418,457</b>	<b>205,500</b>	<b>368,016</b>	<b>358,727</b>
<b>Requirements</b>					
Salaries and Wages	393,256	435,312	436,919	440,835	394,192
Payroll Taxes & EE Benefits	203,974	181,091	215,593	182,279	178,202
Personnel Services	597,230	616,403	652,512	623,114	572,394
Full Time Equivalent (FTE)	7	6	5		4
Advertising	-	9,932	75,000	15,605	53,000
Contracted Services	214,282	387,938	500,000	416,822	540,360
Dues & Subscriptions	2,452	28,871	35,903	45,569	36,355
Education	16,741	3,310	11,500	3,000	11,500
IT & Monitoring	59,736	54,660	20,000	21,407	20,000
Legal Fees	215,829	82,457	75,000	48,230	100,000
Licenses & Fees	12,080	12,936	-	-	-
Merchant Fees	-	9,129	7,800	6,578	7,800
Miscellaneous	1,325	100	-	-	-
Office Expenses	13,898	9,598	11,500	11,937	11,750
Supplies & Small Tools	1,639	1,170	-	-	-
Travel & Meetings	22,471	26,506	45,000	26,691	45,000
Utilities & Communication	21,753	38,429	25,920	27,272	29,760
Port Funded Grant	-	260,000	150,000	150,000	150,000
Materials & Services	582,206	925,036	957,623	773,111	1,005,525
<b>Total Requirements</b>	<b>1,179,436</b>	<b>1,541,439</b>	<b>1,610,135</b>	<b>1,396,225</b>	<b>1,577,919</b>
<b>Resources less Requirements</b>	<b>(627,481)</b>	<b>(1,122,982)</b>	<b>(1,404,635)</b>	<b>(1,028,209)</b>	<b>(1,219,192)</b>

## General Operations

<b>General Fund: General Operations</b>	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed
<b>Resources</b>					
<b>Fees</b>	-	43,502	32,000	48,605	48,000
<b>Miscellaneous Revenue</b>	9,553	660	-	87	-
<b>Grants &amp; Restricted</b>	2,654	-	-	-	-
<b>Total Resources</b>	<b>12,207</b>	<b>44,162</b>	<b>32,000</b>	<b>48,692</b>	<b>48,000</b>
<b>Requirements</b>					
<b>Salaries and Wages</b>	262,619	342,458	246,227	244,360	243,019
<b>Payroll Taxes &amp; EE Benefits</b>	114,696	140,748	125,224	85,532	122,228
<b>Personnel Services</b>	<b>377,315</b>	<b>483,206</b>	<b>371,451</b>	<b>329,892</b>	<b>365,247</b>
<b>Full Time Equivalent (FTE)</b>	<b>6</b>	<b>6</b>	<b>4.50</b>		<b>4.50</b>
<b>Advertising</b>	59	-	-	-	-
<b>Community Services</b>	44,801	-	-	-	-
<b>Contracted Services</b>	88,613	60,395	125,500	110,364	125,010
<b>Dues &amp; Subscriptions</b>	12,342	-	-	-	-
<b>Education</b>	-	-	850	833	850
<b>Insurance</b>	40,839	106,358	162,000	162,479	171,705
<b>IT &amp; Monitoring</b>	2,600	-	-	-	-
<b>Leases &amp; Rents</b>	12,585	14,391	50,000	15,000	15,000
<b>Licenses &amp; Fees</b>	1,543	2,188	-	-	-
<b>Merchant Fees</b>	-	5,088	5,000	8,092	8,471
<b>Miscellaneous</b>	385	469	-	-	-
<b>Repairs &amp; Maintenance</b>	33,313	38,687	56,000	28,358	40,000
<b>Supplies &amp; Small Tools</b>	42,186	27,160	20,000	25,416	40,800
<b>Travel &amp; Meetings</b>	8,408	920	-	-	-
<b>Utilities &amp; Communication</b>	58,263	56,930	68,000	69,047	84,227
<b>Materials &amp; Services</b>	<b>345,937</b>	<b>312,586</b>	<b>487,350</b>	<b>419,589</b>	<b>486,063</b>
<b>Capital Outlay</b>	120,692	19,000	-	-	-
<b>Capital Outlay</b>	<b>120,692</b>	<b>19,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Requirements</b>	<b>843,944</b>	<b>814,792</b>	<b>858,801</b>	<b>749,481</b>	<b>851,310</b>
<b>Resources less Requirements</b>	<b>(831,737)</b>	<b>(770,630)</b>	<b>(826,801)</b>	<b>(700,789)</b>	<b>(803,310)</b>

Toll Bridge

<b>General Fund: Toll Bridge</b>	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed
<b>Resources</b>					
<b>Bridge Tolls</b>	3,308,982	3,312,395	3,200,000	3,200,000	3,200,000
<b>Fees</b>	-	20	-	-	-
<b>Total Resources</b>	<b>3,308,982</b>	<b>3,312,415</b>	<b>3,200,000</b>	<b>3,200,000</b>	<b>3,200,000</b>
<b>Requirements</b>					
<b>Salaries and Wages</b>	202,935	173,610	189,823	184,234	253,031
<b>Payroll Taxes &amp; EE Benefits</b>	58,100	67,479	126,157	56,736	162,596
<b>Personnel Services</b>	261,035	241,089	315,980	240,970	415,627
<b>Full Time Equivalent (FTE)</b>	5.4	5.4	6		7
<b>Contracted Services</b>	91,689	124,439	198,650	111,978	198,650
<b>Insurance</b>	247,278	198,295	227,000	215,558	211,000
<b>IT &amp; Monitoring</b>	1,606	1,437	-	-	-
<b>Licenses &amp; Fees</b>	39,045	-	51,000	43,156	44,000
<b>Merchant Fees</b>	49,222	55,731	49,920	55,619	56,000
<b>Miscellaneous</b>	134	814	2,000	-	2,000
<b>Office Expenses</b>	-	571	6,000	4,931	3,000
<b>Repairs &amp; Maintenance</b>	3,745	5,844	10,000	3,732	11,500
<b>Supplies &amp; Small Tools</b>	1,052	2,457	-	-	2,000
<b>Travel &amp; Meetings</b>	69	40	1,200	-	1,200
<b>Utilities &amp; Communication</b>	6,656	7,369	8,000	8,514	10,550
<b>Materials &amp; Services</b>	440,496	396,997	553,770	443,488	539,900
<b>Capital Outlay</b>	-	-	125,000	-	700,000
<b>Capital Outlay</b>	-	-	125,000	-	700,000
<b>Total Requirements</b>	<b>701,531</b>	<b>638,086</b>	<b>994,750</b>	<b>684,458</b>	<b>1,655,527</b>
<b>Resources less Requirements</b>	<b>2,607,451</b>	<b>2,674,329</b>	<b>2,205,250</b>	<b>2,515,542</b>	<b>1,544,473</b>

## Commercial Properties

<b>General Fund: Commercial Properties</b>	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed
<b>Resources</b>					
Leases	814,519	1,036,312	1,078,928	1,218,748	1,155,994
Fees	-	-	248,072	37,722	70,000
Miscellaneous Revenue	152,450	246	-	232	-
Interest Income	-	-	30,580	30,580	30,672
Gain (Loss) on Sale of Assets	-	77,164	-	-	-
<b>Total Resources</b>	<b>966,969</b>	<b>1,113,722</b>	<b>1,357,580</b>	<b>1,287,282</b>	<b>1,256,666</b>
<b>Requirements</b>					
Advertising	534	-	1,000	-	1,000
Contracted Services	10,563	24,960	56,450	3,969	56,450
Education	-	-	1,500	-	-
Insurance	20,000	20,000	-	-	-
IT & Monitoring	6,751	6,500	-	-	-
Legal Fees	-	-	10,000	450	10,000
Licenses & Fees	3,436	1,473	-	-	-
Miscellaneous	6,497	-	-	-	-
Repairs & Maintenance	75,342	7,423	20,000	2,910	25,000
Supplies & Small Tools	3,212	10,219	8,000	-	5,000
Taxes	-	126,127	248,072	37,722	70,000
Utilities & Communication	35,549	33,110	30,000	7,263	8,500
Materials & Services	161,884	229,812	375,022	52,314	175,950
<b>Total Requirements</b>	<b>161,884</b>	<b>229,812</b>	<b>375,022</b>	<b>52,314</b>	<b>175,950</b>
<b>Resources less Requirements</b>	<b>805,085</b>	<b>883,910</b>	<b>982,558</b>	<b>1,234,968</b>	<b>1,080,716</b>

## Campground

<b>General Fund: Campground</b>	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed
<b>Resources</b>					
Rents	-	-	18,615	18,615	18,615
Fees	100,757	107,536	113,925	105,486	114,372
Miscellaneous Revenue	-	297	1,000	-	1,000
<b>Total Resources</b>	<b>100,757</b>	<b>107,833</b>	<b>133,540</b>	<b>124,101</b>	<b>133,987</b>
<b>Requirements</b>					
Advertising	561	1,072	1,500	-	1,500
Contracted Services	9,651	8,810	41,250	29,687	42,650
Leases & Rents	5,057	-	-	-	-
Licenses & Fees	3,591	2,594	2,400	2,993	2,400
Merchant Fees	869	3,725	5,250	2,481	5,513
Office Expenses	414	-	-	-	-
Repairs & Maintenance	230	780	2,000	-	8,000
Supplies & Small Tools	-	96	-	-	-
Taxes	4,947	6,262	8,925	6,335	9,372
Utilities & Communication	11,830	7,588	12,500	10,800	11,880
Materials & Services	37,150	30,927	73,825	52,296	81,315
Capital Outlay	-	-	-	-	90,000
Capital Outlay	-	-	-	-	90,000
<b>Total Requirements</b>	<b>37,150</b>	<b>30,927</b>	<b>73,825</b>	<b>52,296</b>	<b>171,315</b>
<b>Resources less Requirements</b>	<b>63,607</b>	<b>76,906</b>	<b>59,715</b>	<b>71,805</b>	<b>(37,328)</b>

Marina

<b>General Fund: Marina</b>	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed
<b>Resources</b>					
<b>Rents</b>	30,075	38,215	42,500	38,000	42,500
<b>Grants &amp; Restricted</b>	22,537	-	4,300	-	4,300
<b>Total Resources</b>	<b>52,612</b>	<b>38,215</b>	<b>46,800</b>	<b>38,000</b>	<b>46,800</b>
<b>Requirements</b>					
<b>Payroll Taxes &amp; EE Benefits</b>	960	-	-	-	-
<b>Personnel Services</b>	960	-	-	-	-
<b>Full Time Equivalent (FTE)</b>			-		-
<b>Contracted Services</b>	-	3,660	35,650	2,858	35,280
<b>Dues &amp; Subscriptions</b>	1,162	-	-	-	-
<b>Insurance</b>	9,446	-	-	-	-
<b>Licenses &amp; Fees</b>	-	8	-	-	-
<b>Merchant Fees</b>	1,751	1,569	-	1,600	1,700
<b>Repairs &amp; Maintenance</b>	2,219	900	7,000	2,640	9,000
<b>Supplies &amp; Small Tools</b>	1,662	-	5,000	-	-
<b>Utilities &amp; Communication</b>	9,016	9,328	11,500	8,979	9,900
<b>Materials &amp; Services</b>	25,256	15,465	59,150	16,077	55,880
<b>Total Requirements</b>	<b>26,216</b>	<b>15,465</b>	<b>59,150</b>	<b>16,077</b>	<b>55,880</b>
<b>Resources less Requirements</b>	26,396	22,750	(12,350)	21,923	(9,080)

Sternwheeler

<b>General Fund: Sternwheeler</b>	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed
<b>Resources</b>					
<b>Leases</b>	126,000	-	100,000	43,719	100,000
<b>Grants &amp; Restricted</b>	500,000	-	-	-	-
<b>Total Resources</b>	<b>626,000</b>	<b>-</b>	<b>100,000</b>	<b>43,719</b>	<b>100,000</b>
<b>Requirements</b>					
<b>Salaries and Wages</b>	5,087	-	-	-	-
<b>Payroll Taxes &amp; EE Benefits</b>	1,335	-	-	-	-
<b>Personnel Services</b>	6,422	-	-	-	-
<b>Full Time Equivalent (FTE)</b>		-	-	-	-
<b>Contracted Services</b>	496,000	2,516	10,000	1,000	10,000
<b>Insurance</b>	5,463	-	-	-	-
<b>Licenses &amp; Fees</b>	-	26	-	-	-
<b>Repairs &amp; Maintenance</b>	9,332	-	10,000	-	10,000
<b>Supplies &amp; Small Tools</b>	125	-	-	-	-
<b>Travel &amp; Meetings</b>	(54)	-	-	-	-
<b>Utilities &amp; Communication</b>	13,340	128	-	-	-
<b>Materials &amp; Services</b>	524,206	2,670	20,000	1,000	20,000
<b>Capital Outlay</b>	704,242	-	-	-	-
<b>Capital Outlay</b>	704,242	-	-	-	-
<b>Total Requirements</b>	<b>1,234,870</b>	<b>2,670</b>	<b>20,000</b>	<b>1,000</b>	<b>20,000</b>
<b>Resources less Requirements</b>	<b>(608,870)</b>	<b>(2,670)</b>	<b>80,000</b>	<b>42,719</b>	<b>80,000</b>

## Events

<b>General Fund: Events</b>	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed
<b>Resources</b>					
<b>Rents</b>	154,104	165,823	165,000	191,284	200,000
<b>Fees</b>	-	-	5,000	-	-
<b>Grants &amp; Restricted</b>	129,262	-	-	-	-
<b>Total Resources</b>	<b>283,366</b>	<b>165,823</b>	<b>170,000</b>	<b>191,284</b>	<b>200,000</b>
<b>Requirements</b>					
<b>Salaries and Wages</b>	60,034	86,609	123,851	123,556	128,227
<b>Payroll Taxes &amp; EE Benefits</b>	16,495	20,962	64,936	24,560	56,026
<b>Personnel Services</b>	76,529	107,571	188,787	148,116	184,253
<b>Full Time Equivalent (FTE)</b>	1	1	2.0		2.0
<b>Advertising</b>	1,956	3,034	3,000	4,025	3,300
<b>Community Services</b>	916	-	-	-	-
<b>Contracted Services</b>	-	12,668	6,000	6,000	-
<b>Dues &amp; Subscriptions</b>	-	450	-	2,293	1,480
<b>Insurance</b>	-	-	-	15	-
<b>Licenses &amp; Fees</b>	-	488	-	-	-
<b>Merchant Fees</b>	7,848	7,509	8,500	14,039	10,000
<b>Miscellaneous</b>	1,022	-	-	-	-
<b>Office Expenses</b>	773	291	1,200	209	1,200
<b>Repairs &amp; Maintenance</b>	-	-	56,000	56,000	10,000
<b>Supplies &amp; Small Tools</b>	418	3,590	3,800	7,404	3,000
<b>Travel &amp; Meetings</b>	59	(54)	2,500	3,729	2,500
<b>Utilities &amp; Communication</b>	1,100	2,293	1,200	2,000	2,400
<b>Materials &amp; Services</b>	14,092	30,269	82,200	95,714	33,880
<b>Capital Outlay</b>	-	-	10,000	10,000	20,500
<b>Capital Outlay</b>	-	-	10,000	10,000	20,500
<b>Total Requirements</b>	<b>90,621</b>	<b>137,840</b>	<b>280,987</b>	<b>253,830</b>	<b>238,633</b>
<b>Resources less Requirements</b>	192,745	27,983	(110,987)	(62,546)	(38,633)

Parking – Security

<b>General Fund: MPRA - Parking - Security</b>	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed
<b>Resources</b>					
Fees	39,754	-	-	-	-
<b>Total Resources</b>	39,754	-	-	-	-
<b>Requirements</b>					
Merchant Fees	5,931	-	-	-	-
Office Expenses	779	-	-	-	-
Supplies & Small Tools	1,084	-	-	-	-
Materials & Services	7,794	-	-	-	-
<b>Total Requirements</b>	7,794	-	-	-	-
<b>Resources less Requirements</b>	31,960	-	-	-	-

## Port Sponsored Events

<b>General Fund: Port Sponsored Events</b>	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed
<b>Resources</b>					
Donations	-	7,615	13,500	14,500	13,500
<b>Total Resources</b>	-	7,615	13,500	14,500	13,500
<b>Requirements</b>					
Advertising	-	264	-	1,572	-
Contracted Services	-	20,062	60,000	54,380	63,000
Materials & Services	-	20,326	60,000	55,952	63,000
<b>Total Requirements</b>	-	20,326	60,000	55,952	63,000
<b>Resources less Requirements</b>	-	(12,711)	(46,500)	(41,452)	(49,500)

## Development

<b>General Fund: Development</b>	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed
<b>Resources</b>					
<b>ARPA</b>	786,370	-	-	-	-
<b>State Grants</b>	-	65,300	250,000	104,662	50,000
<b>Legislative Appropriation (lottery funds)</b>	2,400,000	-	-	-	-
<b>Bridge of the Gods Trailhead Grant</b>	2,246	37,220	-	-	-
<b>FEMA</b>	-	40,917	-	-	-
<b>Experience Mt Hood Gorge</b>	-	-	-	-	20,000
<b>Cascade Locks Trail System Grant</b>	-	110,996	-	-	-
<b>Bridge Strengthening Project Grant</b>	-	-	3,900,000	3,700,000	3,900,000
<b>Grants</b>	3,188,616	254,433	4,150,000	3,804,662	3,970,000
<b>Interest Income</b>	-	269,704	146,000	165,000	17,822
<b>Total Resources</b>	<b>3,188,616</b>	<b>524,137</b>	<b>4,296,000</b>	<b>3,969,662</b>	<b>3,987,822</b>
<b>Requirements</b>					
<b>Advertising</b>	-	-	10,000	-	10,000
<b>Contracted Services</b>	-	1,101,435	4,115,000	3,700,000	4,115,000
<b>Materials &amp; Services</b>	-	1,101,435	4,125,000	3,700,000	4,125,000
<b>ARPA</b>	219,457	-	-	-	-
<b>Flex 5 Expansion</b>	61,746	525,755	-	-	-
<b>Bridge of the Gods Trailhead</b>	-	51,397	-	-	-
<b>LGGP</b>	163,334	-	150,000	120,000	40,000
<b>RTP Grant</b>	4,923	-	-	-	-
<b>Commission Direct Capital</b>	2,331	-	2,400,000	-	2,400,000
<b>Flex 6</b>	-	148,938	-	-	-
<b>Herman Creek Parking Lot</b>	-	-	-	-	40,000
<b>Capital Outlay</b>	451,791	726,090	2,550,000	120,000	2,480,000
<b>Total Requirements</b>	<b>451,791</b>	<b>1,827,525</b>	<b>6,675,000</b>	<b>3,820,000</b>	<b>6,605,000</b>
<b>Resources less Requirements</b>	<b>2,736,825</b>	<b>(1,303,388)</b>	<b>(2,379,000)</b>	<b>149,662</b>	<b>(2,617,178)</b>

Non-Allocated

<b>General Fund: Non-Allocated</b>	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed
Debt Service	1,121,009	1,053,102	1,042,610	1,039,204	1,008,517
Debt Service	1,121,009	1,053,102	1,042,610	1,039,204	1,008,517
Contingency	-	-	853,000	-	900,000
Contingency	-	-	853,000	-	900,000
Reserve for Future Expenditure	-	-	2,065,122	-	1,407,622
	-	-	2,065,122	-	1,407,622
Unappropriated Ending Fund Balance	-	-	3,850,578	-	4,429,350
	-	-	3,850,578	-	4,429,350
<b>Total Requirements</b>	<b>1,121,009</b>	<b>1,053,102</b>	<b>7,811,310</b>	<b>1,039,204</b>	<b>7,745,489</b>
<b>Resources less Requirements</b>	<b>(1,121,009)</b>	<b>(1,053,102)</b>	<b>(7,811,310)</b>	<b>(1,039,204)</b>	<b>(7,745,489)</b>

# Salary Schedule

Salaries, Benefits & Tax Cost for 2026-27  
CPI 3.5%

Name	FY 27 Salary	Taxes & Benefits	Total
<b>Full Time</b>			
<b>Salary Staff</b>			
Executive Director	\$ 130,225	\$ 55,776	\$ 186,001
Deputy Executive Director	124,868	50,561	175,429
Operations Manager	80,000	40,042	120,042
Events Manager	68,171	22,227	90,398
Estimated Events Commission	17,000	5,326	22,326
<b>Total</b>	<b>420,264</b>	<b>173,932</b>	<b>594,196</b>
Toll Collector	34,052	25,652	59,704
Toll Collector	34,259	25,717	59,976
Maintenance Worker 2	71,519	37,388	108,907
Maintenance Worker 1	65,412	35,475	100,887
Maintenance Worker	49,784	30,579	80,363
Events Worker 1 - Events	43,056	28,473	71,529
Bridge Supervisor	60,000	33,778	93,778
Administrative Specialist	59,099	31,824	90,923
<b>Total</b>	<b>417,181</b>	<b>248,887</b>	<b>666,068</b>
<b>Part Time</b>			
Toll Collector (1560 hours)	24,323	18,946	43,269
Toll Collector (1560 hours)	24,840	19,109	43,949
Toll Collector (1040 hours)	16,560	12,862	29,422
Toll Collector (1040 hours)	16,250	12,764	29,014
Toll Collector (520 hours)	8,177	2,930	11,107
Seasonal - Collector (1040 hours)	16,250	5,091	21,341
Seasonal - Collector (1040 hours)	16,250	5,091	21,341
Maintenance (1500 hours)	43,056	14,633	57,689
Seasonal - Main (1500 hours)	13,248	4,152	17,400
Graveyard Differential \$0.30	1,035	327	1,362
Swing Differential \$0.15	1,035	327	1,362
	181,024	96,233	277,257
Port Commission	-	120	120
<b>EMPLOYEE TOTAL</b>	<b>\$ 1,018,469</b>	<b>\$ 519,172</b>	<b>\$ 1,537,641</b>

## Debt Service

	<u>7/1/2026</u>
Herman Creek Flex #1	\$ 496,844
Herman Creek Flex #2 & #4	\$ 2,069,020
Business Park Flex #5 pFriem	\$ 5,822,469
Business Park Flex #6	\$ 5,793,348
<b>Total Long Term Debt</b>	<b><u>\$ 14,181,681</u></b>

### Fiscal Year Debt Service - Payment Details

	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
<b><u>Herman Creek Flex #1</u></b>			
9/15/2025	\$ 5,465.28	\$ 8,592.26	\$ 14,057.54
12/15/2025	\$ 5,370.77	\$ 8,686.77	\$ 14,057.54
3/15/2026	\$ 5,275.21	\$ 8,782.33	\$ 14,057.54
6/15/2026	\$ 5,178.61	\$ 8,878.93	\$ 14,057.54
Debt Service:	<u>\$ 21,289.87</u>	<u>\$ 34,940.29</u>	<u>\$ 56,230.16</u>
<b><u>Herman Creek Flex #2 &amp; #4</u></b>			
12/1/2026	\$ 81,603.35	\$ 39,505.28	\$ 121,108.63
Estimated Debt Service:	<u>\$ 81,603.35</u>	<u>\$ 39,505.28</u>	<u>\$ 121,108.63</u>
<b><u>Business Park Flex #5 pFriem</u></b>			
12/15/2025	\$ 78,873.10	\$ -	\$ 78,873.10
6/15/2026	\$ 78,873.10	\$ 238,000.00	\$ 316,873.10
Debt Service:	<u>\$ 157,746.20</u>	<u>\$ 238,000.00</u>	<u>\$ 395,746.20</u>
<b><u>Business Park Flex #6 Renewal</u></b>			
7/1/2025	\$ 35,884.63	\$ 72,973.35	\$ 108,857.98
10/1/2025	\$ 35,361.05	\$ 73,496.93	\$ 108,857.98
1/1/2026	\$ 34,833.70	\$ 74,024.28	\$ 108,857.98
4/1/2026	\$ 34,302.58	\$ 74,555.40	\$ 108,857.98
Debt Service:	<u>\$ 140,381.96</u>	<u>\$ 295,049.96</u>	<u>\$ 435,431.92</u>
<b><u>Total Debt Service</u></b>	<b><u>\$ 401,021.38</u></b>	<b><u>\$ 607,495.53</u></b>	<b><u>\$ 1,008,516.91</u></b>

# Budget Resolution and Notices