













2025 Preliminary Budget

*Presented by
Krista Cagle, Director of Finance*













2025 Budget Report

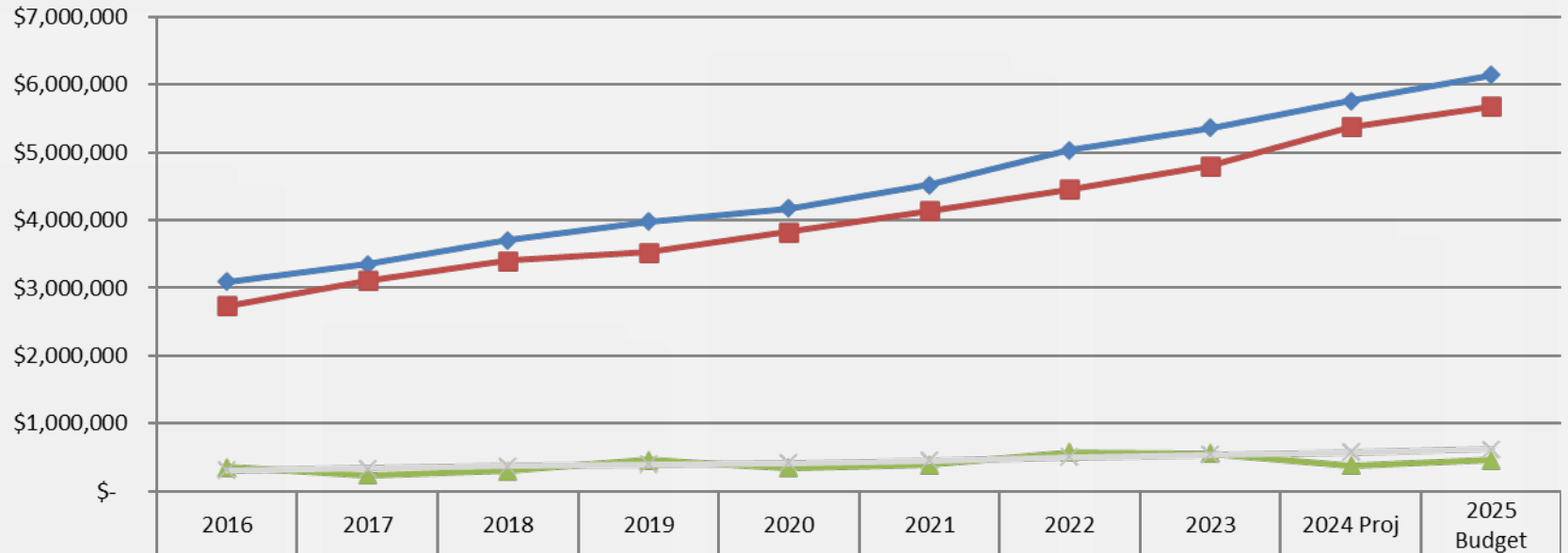
2024 Strategic Plan Accomplishments

Organization & Culture 	Community Outreach 	Financial 	Economic Development 	Tourism 	Real Estate & Industrial 	Waterfront Development 	Parks & Public Amenities 	Airport 	Marina 
DEI Training Feb 2024 Team Building May 2024	Summer concert, Lunch with Dave, Wheels & Wings	State appropriations 41 st St & Waterfront Soil \$4,350,000	WBA CREDC DCA	American Cruise Lines 2-year docking agreement	41 st Street Design	Soils Removal Project	Black Pearl Pathway Connect WF Park to Marina Park	UGB workshop June 2024	Boat House estimated revenue for 2025 \$24,090 versus \$1,827 for moorage
Hybrid COLA	Annual Report	Department of Commerce Solar Plus \$283,000	100% Occupancy	Boat House Rental	IP Forum November 2024	YBA Conceptual design for Admin Building	Park reservation revenue increased 1.5 times over 2023	Say Weather weather station	
Lease Admin Hired Sept 2024	First Fridays Camas Hello Spring & Harvest Festival Washougal	Department of Commerce WA EV Charging \$170,000	Immelman Phase 3 construction		City of Camas Community Advisory Group		Mt. Pleasant School Field Trip		
Solar Projects Admin Building & Grove Field	Chamber Presentation	Investment Portfolio \$250,000							

2025 Strategic Plan Goals

Organization & Culture 	Community Outreach 	Financial 	Economic Development 	Tourism 	Real Estate & Industrial 	Waterfront Development 	Parks & Public Amenities 	Airport 	Marina 
DEI Training and Team Building	Summer concert, Walk with Trang, Wheels & Wings	Review 5-year capital Develop a long-term capital improvement plan	WBA CREDC DCA	American Cruise Lines 2-year docking agreement	41 st Street Design and Permitting	Phase 1 construction of Hyas Point	Marina & Historical Park lighting	Urban Growth Boundary outreach	Boat House Rental Marketing
Strategic Plan Update	Annual Report	Determine potential TIF projects	Maintain 100% occupancy	Boat House Rental Marketing	IP Forum	Continue to collaborate with Rkm	Rose Arbor replacement		Dredging Survey
Merit Based Salary Increases - Policy and Plan	First Fridays Camas Hello Spring & Harvest Festival Washougal	Monitor grant opportunities	Economic Impact Study for 2026	Monitor for additional tourism opportunities	City of Camas Community Advisory Group		Outreach to local schools regarding field trips		Parking evaluation
Financial Software upgrade/ New leasing software	Chamber Presentation	Advocate for additional funding from state for 41 st St construction	Legislative agenda - WPPA Port Day	Continue conversation with ACL regarding dock renovations			Summer concert - vendors/art in Waterfront Park		

Operating Net Income Trend



	2016	2017	2018	2019	2020	2021	2022	2023	2024 Proj	2025 Budget
◆ Revenue	\$3,089,038	\$3,345,915	\$3,702,806	\$3,976,578	\$4,169,301	\$4,522,272	\$5,029,952	\$5,360,543	\$5,757,616	\$6,141,452
■ Expenditures	\$2,737,478	\$3,111,060	\$3,401,556	\$3,522,200	\$3,822,702	\$4,136,485	\$4,454,102	\$4,801,859	\$5,375,949	\$5,683,995
▲ Net Income	\$351,560	\$234,855	\$301,250	\$454,378	\$346,599	\$385,787	\$575,850	\$558,684	\$381,667	\$457,457
⊗ Goal 10% of revenue	\$308,904	\$334,592	\$370,281	\$397,658	\$416,930	\$452,227	\$502,995	\$536,054	\$575,762	\$614,145

Port Operating Revenues

\$6,141,452

Airport

\$714,526

Hangar Leases/AP-1 77.9%

Residential Leases 7.4%

Immelman Hangars
Land Lease 3.4%

Other Misc Revenue 5.4%

Net Fuel Revenue 6.2%

11.6%
of budgeted
operating revenue

Marina

\$1,519,328

Moorage Leases 74.5%

Bldg Leases 8.4%

Launch Ramp Tickets 5.6%

Other Misc Revenue 8.5%

Net Fuel Revenue 3%

24.7%
of budgeted
operating revenue

Real Estate

\$3,872,598

Bldg Leases 84%

Land Leases 15%

Spur Track Leases 0.2%

Other Misc Revenue .8%

63%
of budgeted
operating revenue

Parks & G&A

\$35,000

Parks Revenue 14.3%

G&A Revenue 85.7%

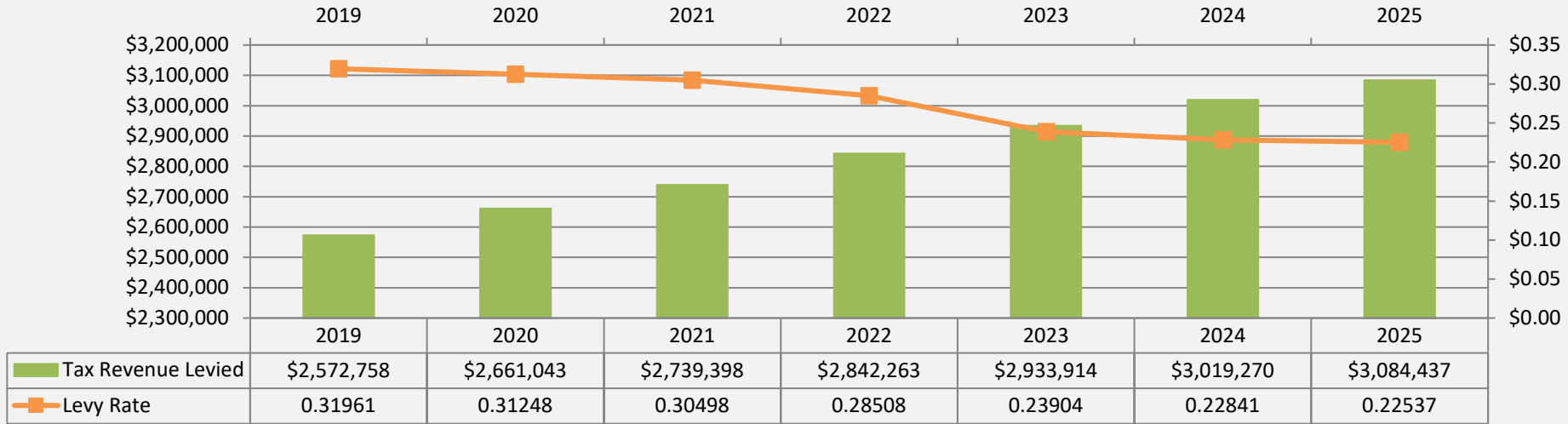
.7%
of budgeted
operating revenue



Non-Operating Revenues

- Levy Revenue:
 - General Tax Levy: \$1,702,012*
 - Debt Service Tax Levy: \$1,382,425
- Misc. Tax Revenue: \$40,000
- Grant Revenue & State appropriations: \$1,951,200*
- Investment Income: \$110,000

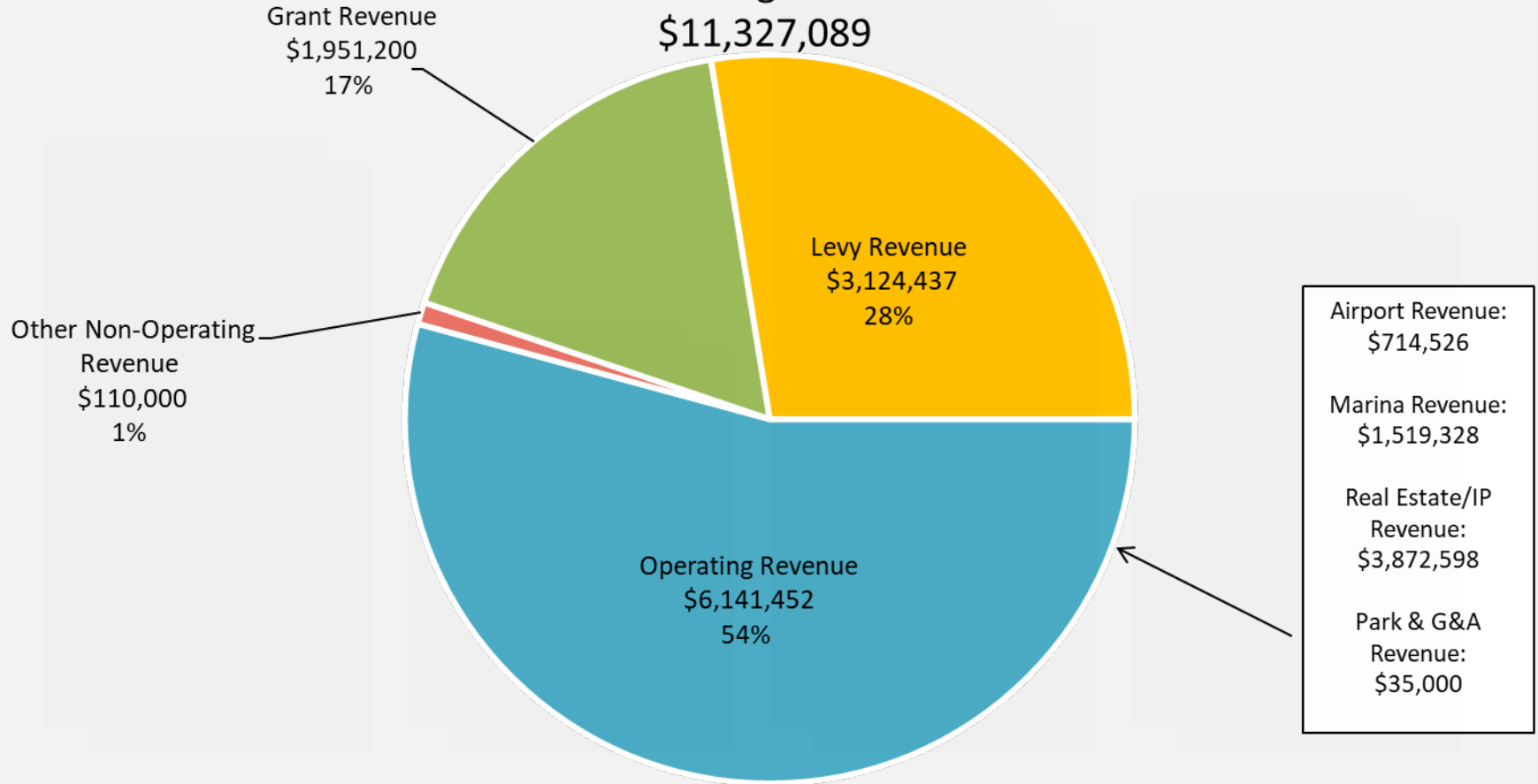
Levy Amount and Levy Rate Trend



*Estimate

2025 Total Budgeted Revenues

\$11,327,089



Port Operating Expenditures

\$5,683,995



12%

of budgeted expenses
\$680,639

Payroll 67.6%

Insurance 15.3%

M&R 7.5%

Utilities 5.4%

Other Misc. Expenses 4.2%



19.6%

of budgeted expenses
\$1,112,378

Payroll 61.9%

Insurance 17.1%

M&R 8.4%

Utilities 7.7%

Other Misc. Expenses 4.9%



31.3%

of budgeted expenses
\$1,781,927

Payroll 66.2%

Insurance 15.8%

M&R 10.3%

Utilities 3.2%

Other Misc. Expenses 4.5%



31.7%

of budgeted expenses
\$1,802,265

Payroll 61.2%

Insurance 0.5%

IT Services 7.7%

Outside Services 6.4%

Other Misc. Expenses 24.2%



5.4%

of budgeted expenses
\$306,785

Payroll 83%

M&R 8.8%

Insurance 2.1%

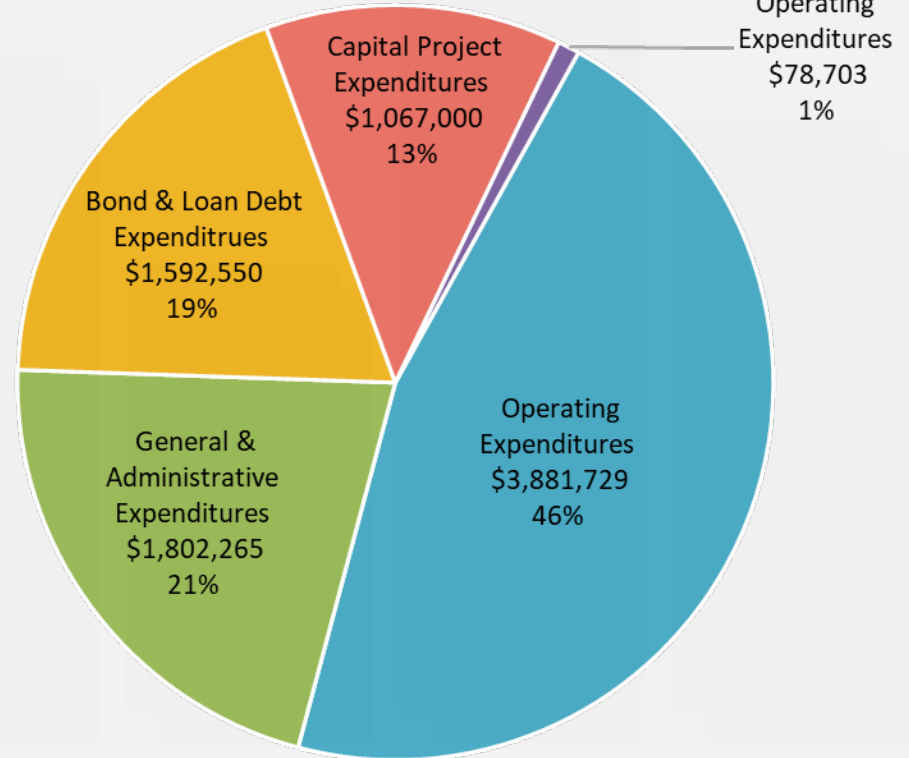
Other Misc. Expenses 6.1%



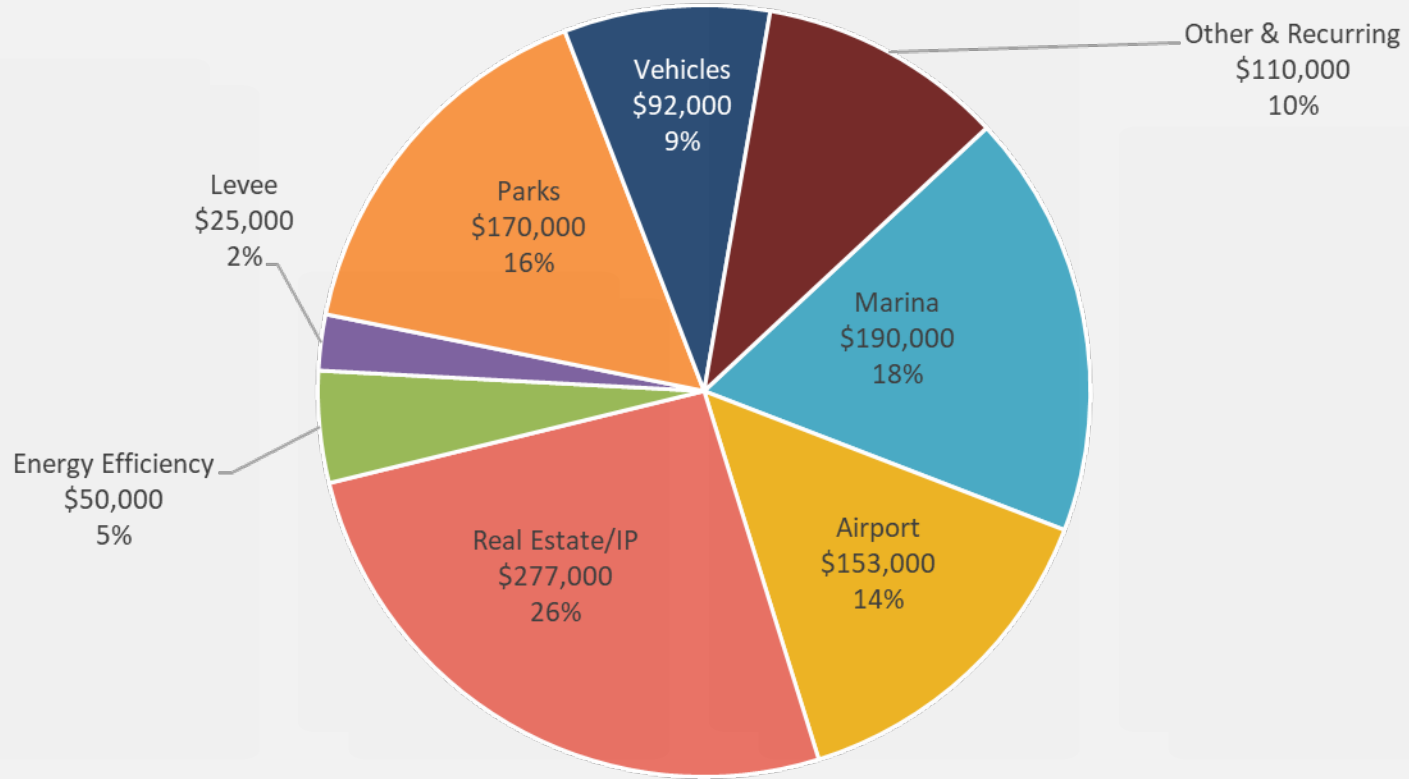
Non-Operating Expenses

- Bond Expense:
 - 2017 Rev Bond Debt \$373,200
 - 2020 GO Bond Debt \$1,009,225
- CERB Loan: \$207,725
- Capital Improvement Projects: \$1,067,000
- Luse & Mehrer Property Purchases: \$78,703

2025 Total Budgeted Expenditures \$8,422,247



Allocation of Capital Projects to Operations \$1,067,000



2025 Capital Project Budget Summary

MARINA (Operational Capital Projects):

Dredging Hydrographic Survey	\$ 10,000
Dredge Engineering & Permitting	\$ 100,000
Marina fuel dock - dispensers	\$ 20,000
Lifestyle Wake - Seal & Paint Siding	\$ 30,000
Breakwater - concept/planning	\$ 30,000

PARKS (Operational Capital Projects):

Art Fund	\$ 5,000
Marina Park & Historical Park lights	\$ 15,000
Rose Arbor replacement	\$ 150,000

AIRPORT (Operational Capital Projects):

2 additional concrete tie-down	\$ 10,000
E-Row Roof Seal	\$ 28,000
Taxiway D, G & H slurry seal	\$ 75,000
Survey & Fence - Pike Property Line	\$ 15,000
AP-5 Siding & Paint	\$ 15,000
AP-6 Windows	\$ 10,000

REAL ESTATE/INDUSTRIAL PARK (Strategic Investments)

Energy efficiency projects (\$30,000 for Bldg 5 insulation & lighting)	\$ 50,000
SCC Connector Rd (41st St) - 1400' \$2,200,000 construction CAPITAL ASK	\$ -

REAL ESTATE/INDUSTRIAL PARK (Operational Capital Projects)

Rail Switch 6113 rebuild (Kemira)	\$ 7,000
Seal & Paint Exterior - Bldg 19	\$ 35,000
Bldg 7 - slurry seal parking lot	\$ 25,000
Bldg 17 - Seal coat & stripe parking lot	\$ 30,000
35th Street Rehabilitation	\$ 130,000
HVAC Units	\$ 50,000

LEVEE (Operational Capital Projects):

Levee Bank Restoration	\$ 25,000
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VEHICLES (Operational Capital Projects):

Main Levee Mower - Kubota Tractor	\$ 80,000
Gravelly Mowers	\$ 12,000

OTHER - Recurring Capital Projects

Project Scoping	\$ 25,000
Equipment - Capital Projects	\$ 10,000

ADMINISTRATION OFFICE (Other Capital Projects)

Design & Replace Port Sign	\$ 45,000
Accounting software - implementation	\$ 30,000

2025 Capital Projects Total

\$ 1,067,000

It's Our Nature to Soar

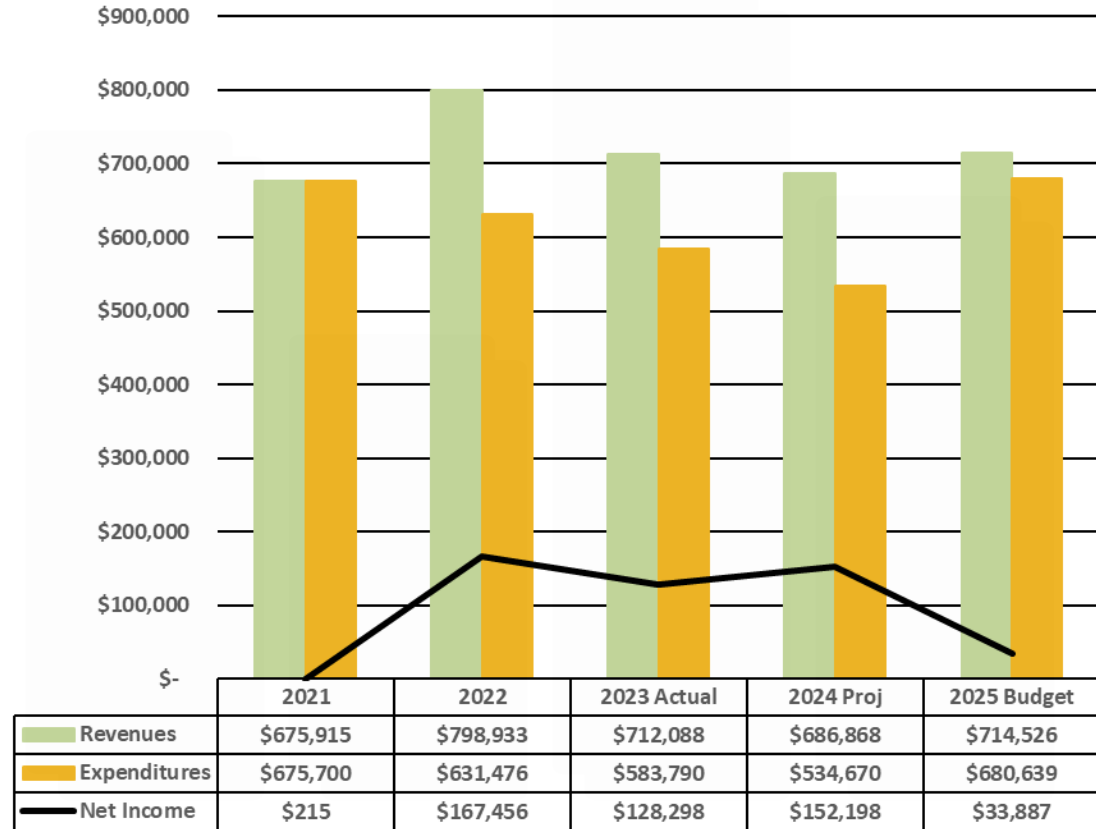




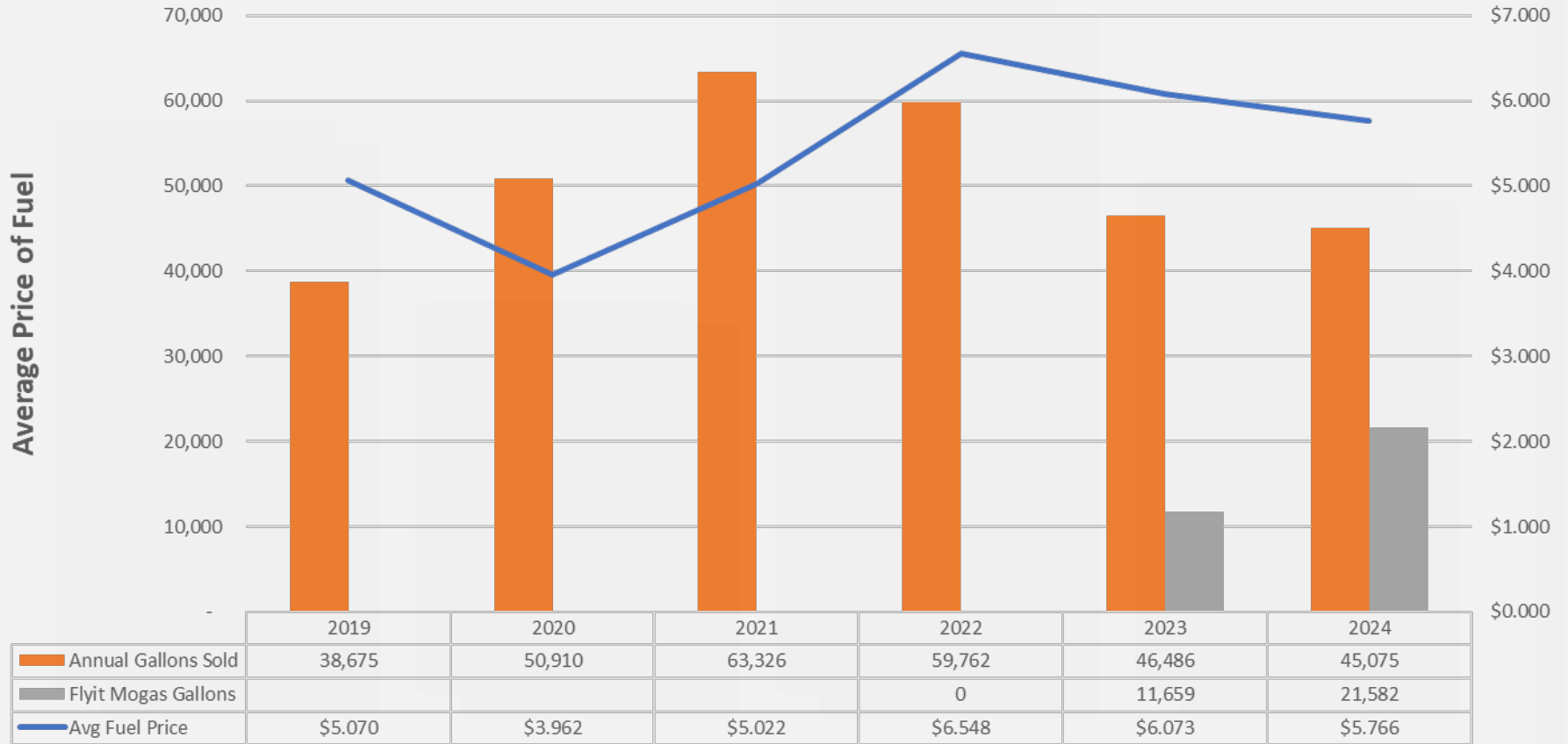
Grove Field Operations

- ✈ Hangar & Tiedown Rental Rates increasing 6%
- ✈ 2023 & 2024 Fuel sales impacted by Flyit's Mogas sales – Flyit's truck down August 2024 & Sept 2024
- ✈ Student Pilot Training increasing nationwide: 12.6% increase in 2020, 12.4% in 2021, 12.1% in 2022, 12.8% in 2023

Airport 5 Year Revenue & Expenditures Trend

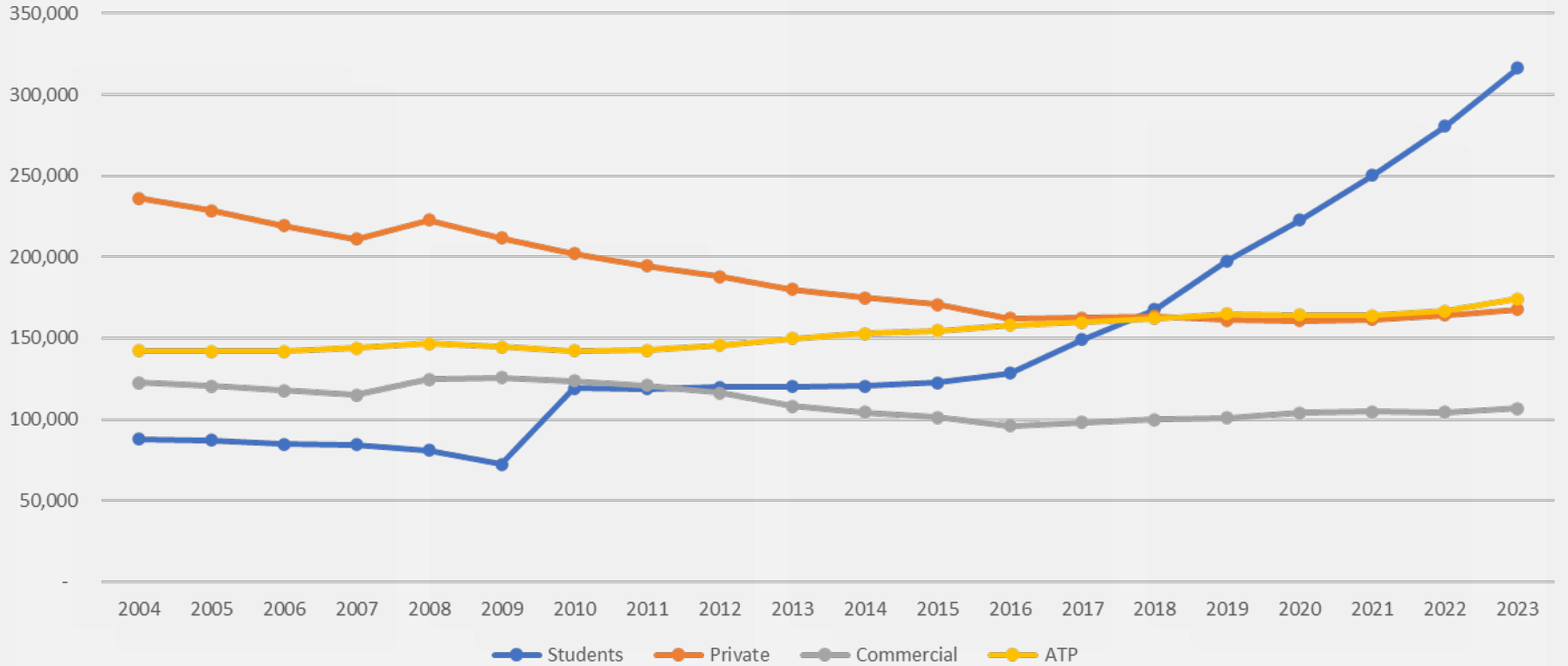


Fuel Pricing and Annual Gallons of Fuel Sold Trend



Active FAA Pilot Trend

Source: FAA Aeronautical Center - 2023 Active Airmen Statistics



An aerial photograph of a marina complex situated on the shore of a large, vibrant blue lake. The marina features several long, parallel docks with numerous boat slips, many of which are covered by grey metal roofs. In the foreground, there are several buildings, including a prominent multi-story structure with a dark roof, and several parking lots filled with cars. The background shows a dense forest of green trees and rolling hills under a clear blue sky. The text "It's Our Nature to Explore" is overlaid in white in the center of the image.

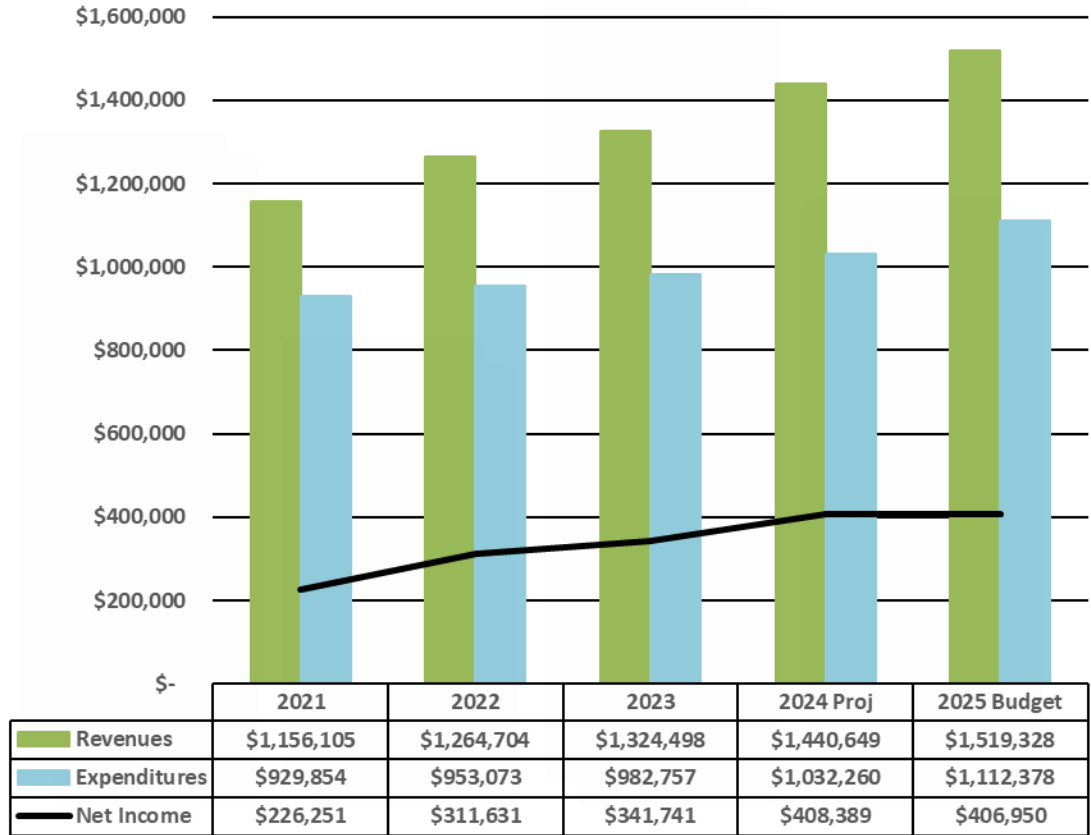
It's Our Nature to Explore



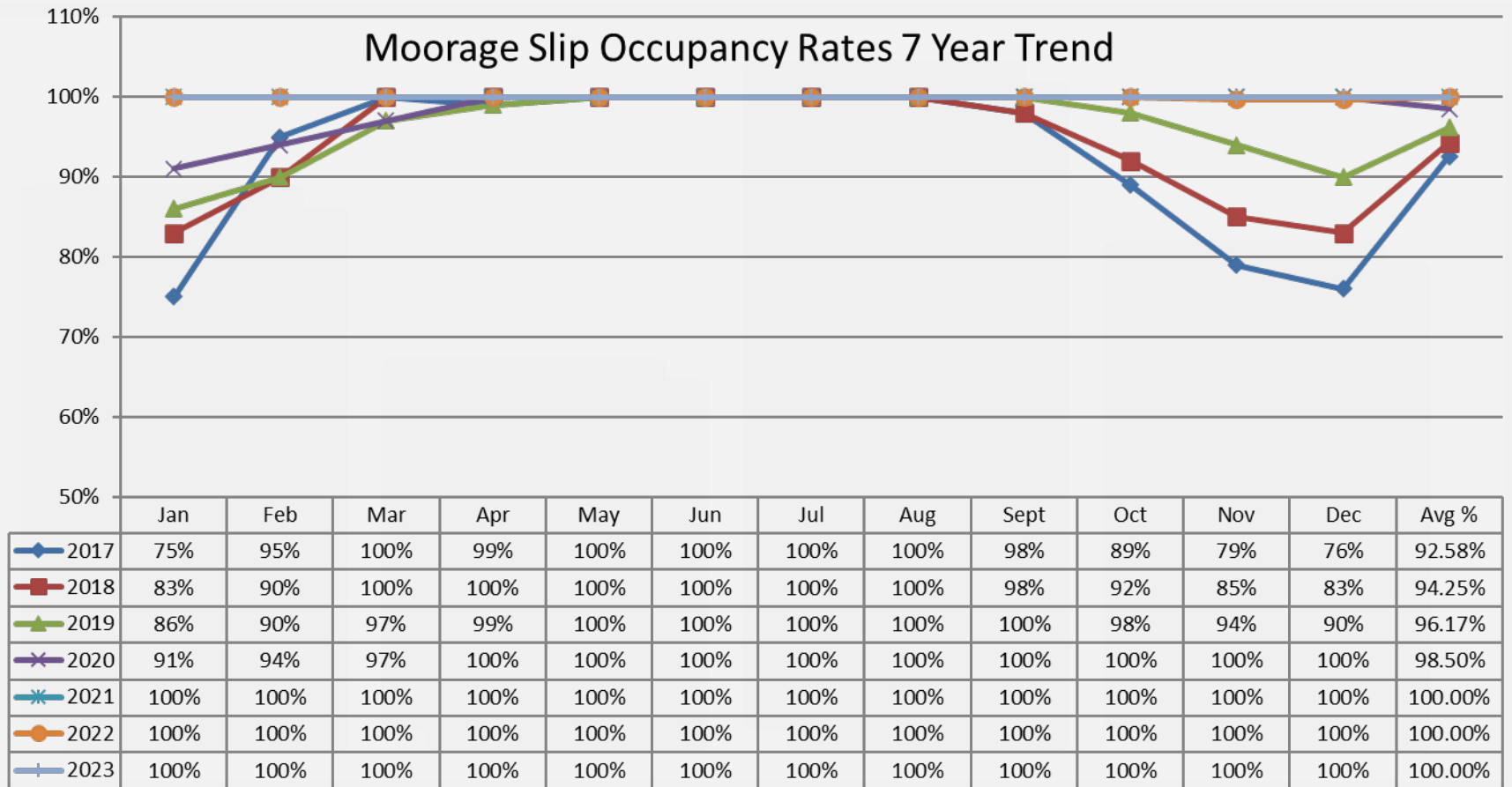
Parker's Landing Marina Operations

- 100% occupancy
- Tourism: Boat House rental budget for 2025 \$24,090
- Tourism: American Cruise Lines agreement brings in an additional \$65,000 for dockage agreements. 2025 includes \$74,036 in revenue for dockage agreements.
- Freedom Boats generates \$5,400 additional revenue in 2024. 2025 budget includes \$6,300 in revenue from Freedom Boats.

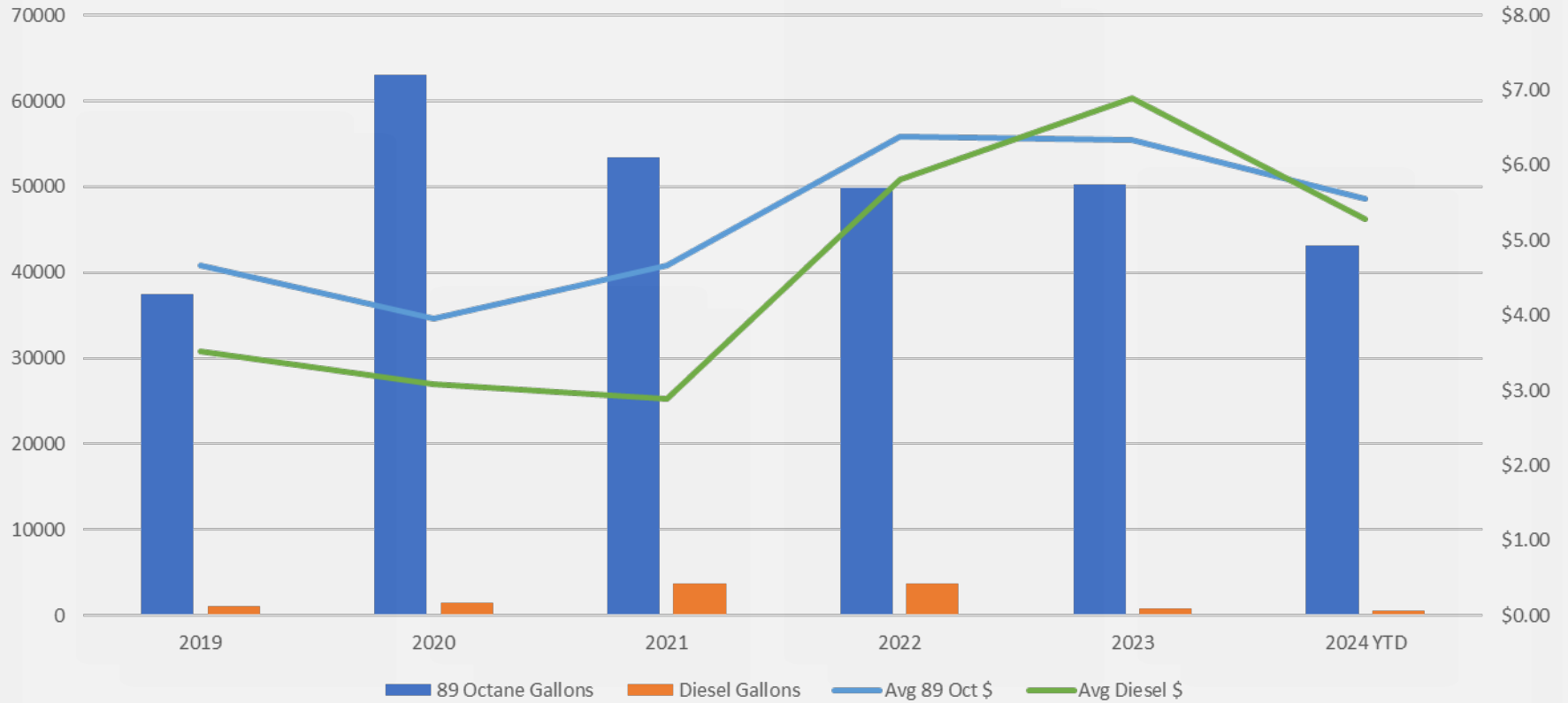
Marina 5 Year Revenue & Expenditure Trend



Moorage Slip Occupancy Rates 7 Year Trend



Marina fuel sales trend







It's Our Nature to Thrive

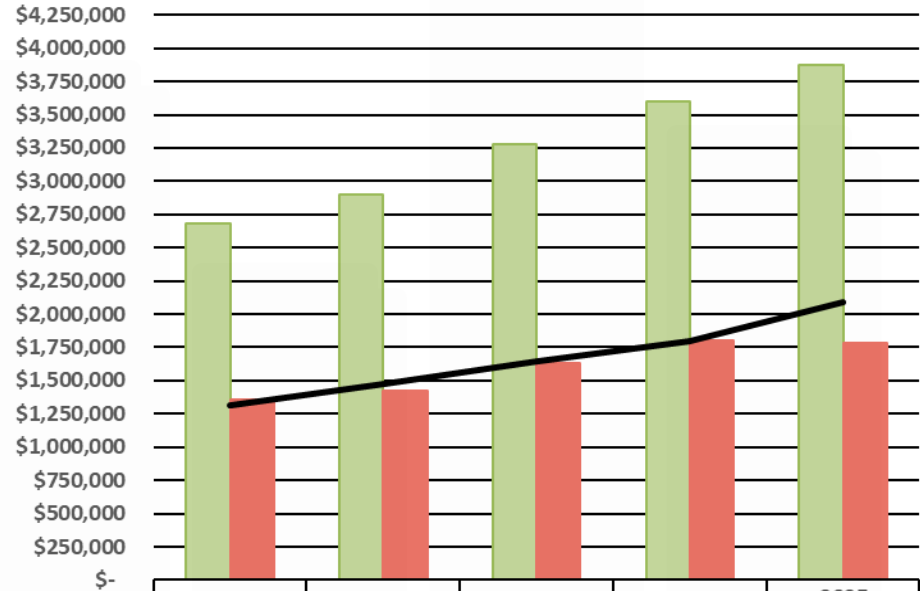




Real Estate/IP Operations

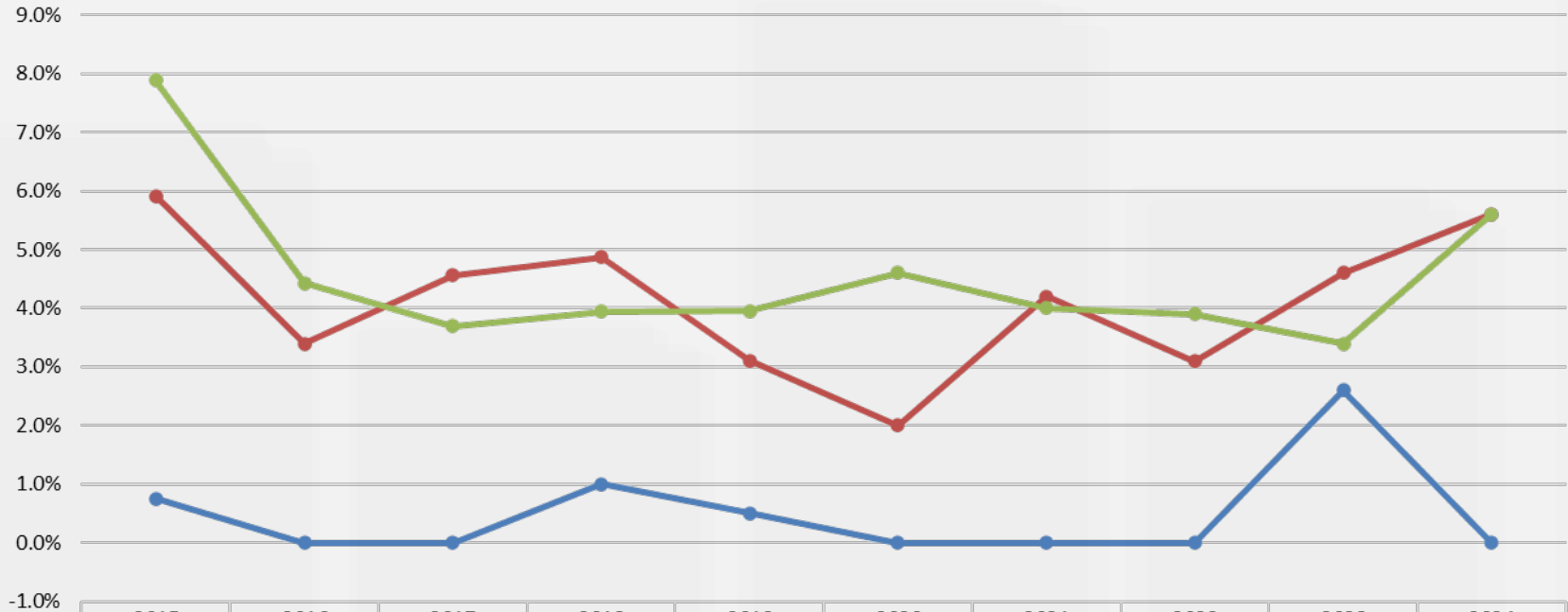
-  100% Occupancy
-  20 Buildings/374,644 sq ft bldg. space
-  32 Businesses with 36 building leases
-  12 buildable lots and 32 acres for future development

IP/Real Estate 5 Year Revenue & Expenditures Trend



	2021	2022	2023	2024 Proj	2025 Budget
Revenues	\$2,678,016	\$2,903,340	\$3,277,050	\$3,600,099	\$3,872,598
Expenditures	\$1,360,765	\$1,424,372	\$1,634,568	\$1,799,762	\$1,781,927
Net Income	\$1,317,251	\$1,478,968	\$1,642,482	\$1,800,338	\$2,090,671

Industrial Park Vacancy Rate Trend



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
PortCW	0.8%	0%	0%	1%	0.5%	0%	0%	0%	2.6%	0%
Vancouver	5.9%	3.4%	4.6%	4.9%	3.1%	2.0%	4.2%	3.1%	4.6%	5.6%
Portland	7.9%	4.4%	3.7%	3.9%	4.0%	4.6%	4.0%	3.9%	3.4%	5.6%






● PortCW
 ● Vancouver
 ● Portland

It's Our Nature to Preserve





Parks & Trails

-  Community benefit for livability
-  Black Pearl Pathway to be completed late 2024.
-  2024 Parks reservation revenue is up 150% over 2023 revenue.
-  Replace Rose Arbor 2025
-  5.4% of total budget

2025 PARKS BUDGET

Revenues











Park & Trail Fees	\$	5,000
Adopt-a-bench	\$	-
Total Park Revenues	\$	5,000

Expenditures

Payroll	\$	254,787
Marketing	\$	2,000
Outside Services	\$	2,000
Supplies	\$	3,000
Janitorial	\$	3,000
Insurance	\$	6,549
Utilities	\$	13,948
Misc Expenses	\$	500
Maintenance & Repair (Equipment)	\$	7,000
Maintenance & Repair (Structures)	\$	3,000
Maintenance & Repair (Grounds)	\$	11,000
Total Park Expenditures	\$	306,785

Net Income	\$	(301,785)
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2025 Strategic Plan Goals

Organization & Culture 	Community Outreach 	Financial 	Economic Development 	Tourism 	Real Estate & Industrial 	Waterfront Development 	Parks & Public Amenities 	Airport 	Marina 
DEI Training and Team Building	Summer concert, Walk with Trang, Wheels & Wings	Review 5-year capital Develop a long-term capital improvement plan	WBA CREDC DCA	American Cruise Lines 2-year docking agreement	41 st Street Design and Permitting	Phase 1 construction of Hyas Point	Marina & Historical Park lighting	Urban Growth Boundary outreach	Boat House Rental Marketing
Strategic Plan Update	Annual Report	Determine potential TIF projects	Maintain 100% occupancy	Boat House Rental Marketing	IP Forum	Continue to collaborate with RKM	Rose Arbor replacement		Dredging Survey
Merit Based Salary Increases - Policy and Plan	First Fridays Camas Hello Spring & Harvest Festival Washougal	Monitor grant opportunities	Economic Impact Study for 2026	Monitor for additional tourism opportunities	City of Camas Community Advisory Group		Outreach to local schools regarding field trips		Parking evaluation
Financial Software upgrade/ New leasing software	Chamber Presentation	Advocate for additional funding from state for 41 st St construction	Legislative agenda - WPPA Port Day	Continue conversation with ACL regarding dock renovations			Summer concert - vendors/art in Waterfront Park		

PORT OF CAMAS-WASHOUGAL

PRELIMINARY 2025 BUDGET

SOURCES OF CASH

Beginning Cash Balance - January 1, 2025 \$ 5,994,060

Operating Revenues:

Airport Revenues	\$ 714,526
Marina Revenues	\$ 1,519,328
Real Estate/IP Revenues	\$ 3,872,598
Park Revenues	\$ 5,000
General & Administrative Revenues	\$ 30,000
Total Operating Revenues:	<u>\$ 6,141,452</u>

Non-Operating Revenues

General Tax Levy	\$ 1,702,012
Debt Service Tax Levy	\$ 1,382,425
Investment income	\$ 110,000
Misc tax revenue	\$ 40,000
State Grant/Loan:	\$ 1,950,000
State Grant: WA State Parks & Rec	\$ 1,200
Total Non-operating Revenues:	<u>\$ 5,185,637</u>

TOTAL SOURCES OF CASH \$ 17,321,149

USES OF CASH

Operating Expenses:

Airport Expenses	\$ 680,639
Marina Expenses	\$ 1,112,378
Real Estate/IP Expenses	\$ 1,781,927
Park Expenses	\$ 306,785
General & Administrative Expenses	\$ 1,802,265
Total Operating Expenses:	<u>\$ 5,683,995</u>

Non-Operating Expenses

Bond Interest expense	\$ 321,455
Bond Principal expense	\$ 1,060,000
Bond Administrative expense	\$ 2,400
CERB Loan	\$ 207,725
Contracts Payable - Luse/Mehrer	\$ 78,703
Total Non-Operating Expenses:	<u>\$ 1,670,283</u>

2025 Capital Improvement Projects \$ 1,067,000

Ending Cash Balance - December 31, 2025 \$ 8,899,872

PORT OF CAMAS-WASHOUGAL

PRELIMINARY

OPERATING REVENUES:

Airport Revenues	\$	714,526
Marina Revenues	\$	1,519,328
Real Estate/IP Revenues	\$	3,872,598
Park Revenues	\$	5,000
General & Administrative Revenues	\$	30,000
Total Operating Revenues:	\$	<u>6,141,452</u>

OPERATING EXPENDITURES:

Airport Expenses	\$	680,639
Marina Expenses	\$	1,112,378
Real Estate/IP Expenses	\$	1,781,927
Park Expenses	\$	306,785
General & Administrative Expenses	\$	1,802,265
Total Operating Expenses:	\$	<u>5,683,995</u>

NET OPERATING INCOME	\$	<u>457,458</u>
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NON-OPERATING REVENUES:

Debt Service Tax Levy	\$	1,382,425
Investment income	\$	110,000
Misc tax revenue	\$	40,000
State Grant/Loan/Appropriation	\$	1,950,000
State Grant: WA State Parks & Rec	\$	1,200
Total Non-Operating Revenues:	\$	<u>3,483,625</u>

NON-OPERATING EXPENDITURES:

Bond Principal & Interest expense	\$	1,381,455
CERB Loan	\$	207,725
Bond Administrative expense	\$	2,400
Contracts Payable - Luse	\$	78,703
Total Non-Operating Expenses:	\$	<u>1,670,283</u>

NET INCOME BEFORE CAPITAL PROJECTS:	\$	2,270,800
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REVENUE NEEDED FROM TAX LEVY TO FUND

NON-OPERATING EXPENDITURES	\$	<u>-</u>
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General Fund Tax Levy	\$	1,702,012
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REVENUE AVAILABLE FOR CAPITAL PROJECTS	\$	<u>3,972,812</u>
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Capital Improvement Projects	\$	1,067,000
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REVENUE NEEDED FROM CASH RESERVES TO FUND

CAPITAL IMPROVEMENT PROJECTS	\$	<u>-</u>
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2025 BUDGETED REVENUES

PRELIMINARY

Hangar Rentals	\$	353,159	(A1)
AP-1 Leases	\$	32,714	(A2)
Immelman Hangars Land Lease	\$	16,926	(A3)
AP-5 and AP-6 Residential Rentals	\$	36,600	(A4)
Electrical Fees	\$	20,628	(A5)
Fuel revenue	\$	250,000	(A6)
All other AP operating revenue	\$	4,500	(A7)
Total Airport Revenues	\$	714,526	
Moorage Fees	\$	815,021	(M1)
Waverunner Fees	\$	30,391	(M2)
Setup Fees	\$	4,000	(M3)
Launch Ramp Ticket Fees	\$	45,000	(M4)
Launch Ramp Permit Fees	\$	25,000	(M5)
Electrical Fees	\$	25,790	(M6)
Other Marina Operating Revenue	\$	42,312	(M7)
Property Resources (Puffin Café)	\$	6,114	(M8)
Dolphin Yacht Club	\$	24,120	(M9)
Riverside Marine	\$	80,640	(M10)
OHSU Breakwater	\$	1,515	(M11)
Freedom Boat Club	\$	6,300	(M12)
Commercial Dockage	\$	74,036	(M13)
Air Bnb	\$	24,090	(M14)
Fuel Revenue	\$	315,000	(M15)
Total Marina Revenues	\$	1,519,328	
IP Ground leases	\$	582,003	(R1)
IP spur track leases	\$	7,380	(R2)
Bldg 3 - Kemira	\$	140,070	(R3)
Bldg 4 - Elwell	\$	128,067	(R4)
Bldg 5 - MJ Glass Production	\$	66,495	(R5)
Bldg 6 - Kemira	\$	216,882	(R6)
Bldg 7 - Western Forest Products	\$	247,346	(R7)
Bldg 8 - Corrosion/Corrosion Shield	\$	117,645	(R8)
Bldg 9 - Intech	\$	121,891	(R9)
Bldg 10 - Elwell	\$	62,129	(R10)
Bldg 11 - Ponder Burner	\$	137,458	(R11)
Bldg 12 - Etec/Precision Saw/Plastic Forming	\$	143,738	(R12)
Bldg 14 - 54-40 Brewing	\$	116,863	(R13)
Bldg 15 - Foods In Season	\$	131,196	(R14)
Bldg 16 - DS Fabrication	\$	99,577	(R15)
Bldg 17 - MJ Glass/FIS/Lumino	\$	177,938	(R16)

Bldg 18	\$	398,502	(R17)
Bldg 19 - Ferguson	\$	122,397	(R18)
Bldg 20	\$	552,614	(R19)
Courthouse - City of Camas	\$	98,936	(R20)
Westlie Ford	\$	174,528	(R21)
Utility Rev from Tenants	\$	15,228	(R23)
All other IP operating revenue	\$	5,923	(R24)
Infrastructure Fee	\$	7,794	(R25)
Total Real Estate/Industrial Property Revenues	\$	3,872,598	
Park Revenues	\$	5,000	(P1/P2)
General & Administrative Revenues	\$	30,000	(G1)
Total Operating Revenue	\$	6,141,452	

Non-Operating Revenue:

Taxes levied for:			
General tax levy	\$	1,702,012	(NO1)
Debt service tax levy	\$	1,382,425	(NO2)
Investment income	\$	110,000	(NO3)
Misc tax revenue	\$	40,000	(NO4)
State Grant/Capital	\$	1,950,000	(NO5)
State Grant: WA State Parks & Rec	\$	1,200	(NO5)
Total Non-Operating Revenue	\$	5,185,637	

TOTAL REVENUE	\$	11,327,089	
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REVENUES

	2022 Actual	2023 Actual	2024 Proj	2025 Budget	2026 Proj	2027 Proj	2028 Proj	2029 Proj
Operating Revenue:								
Hangar & Tiedown Rentals	\$ 288,621	\$ 313,456	\$ 332,997	\$ 353,159	\$ 374,349	\$ 396,810	\$ 420,618	\$ 445,855
AP-1 Leases	\$ 5,962	\$ 27,470	\$ 27,537	\$ 32,714	\$ 34,349	\$ 36,067	\$ 37,870	\$ 39,764
Immelman Hangars Land Lease	\$ 26,670	\$ 14,906	\$ 14,906	\$ 16,926	\$ 16,926	\$ 16,926	\$ 16,926	\$ 16,926
AP-5 and AP-6 Residential Rentals	\$ 33,800	\$ 35,200	\$ 36,000	\$ 36,600	\$ 31,200	\$ 31,200	\$ 31,200	\$ 31,200
Electrical Fees	\$ 20,169	\$ 20,399	\$ 20,628	\$ 20,628	\$ 24,024	\$ 24,024	\$ 24,024	\$ 24,024
All other AP operating revenue	\$ 6,022	\$ 7,033	\$ 4,800	\$ 4,500	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Aviation Fuel revenue	\$ 402,783	\$ 293,624	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Total Airport Revenues	\$ 798,933	\$ 712,088	\$ 686,868	\$ 714,526	\$ 734,848	\$ 759,026	\$ 784,638	\$ 811,768
	10.3%	5.6%	4.4%	6.3%	4.4%	5.0%	5.0%	5.1%
Moorage Fees	\$ 695,295	\$ 723,871	\$ 767,803	\$ 815,021	\$ 863,922	\$ 915,758	\$ 970,703	\$ 1,028,945
Waverunner Fees	\$ 28,007	\$ 28,557	\$ 28,671	\$ 30,391	\$ 32,214	\$ 34,147	\$ 36,196	\$ 38,368
Setup Fees	\$ 4,050	\$ 4,600	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Launch Ramp Ticket Fees	\$ 35,105	\$ 50,151	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Launch Ramp Permit Fees	\$ 23,600	\$ 24,055	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Electrical Fees	\$ 23,401	\$ 23,361	\$ 25,503	\$ 25,790	\$ 27,080	\$ 28,433	\$ 29,855	\$ 31,348
Other Marina Operating Revenue	\$ 38,290	\$ 50,604	\$ 40,912	\$ 42,312	\$ 42,312	\$ 42,312	\$ 42,312	\$ 42,312
Property Resources (Puffin Café)	\$ 6,049	\$ 5,857	\$ 6,064	\$ 6,114	\$ 6,419	\$ 6,740	\$ 7,077	\$ 7,431
Dolphin Yacht Club	\$ 4,720	\$ 4,862	\$ 15,160	\$ 24,120	\$ 24,720	\$ 24,720	\$ 24,720	\$ 24,720
Riverside Marine	\$ 77,760	\$ 77,760	\$ 80,640	\$ 80,640	\$ 83,520	\$ 83,520	\$ 83,520	\$ 83,520
OHSU Breakwater	\$ 1,376	\$ 1,453	\$ 1,497	\$ 1,515	\$ 1,063	\$ 1,063	\$ 1,063	\$ 1,063
PNW Ice & Water	\$ 926	\$ 915	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Freedom Boat Club	\$ -	\$ 4,200	\$ 5,400	\$ 6,300	\$ 6,300	\$ 6,300	\$ 6,300	\$ 6,300
Commercial Dockage		\$ -	\$ 65,000	\$ 74,036	\$ 74,036			
Air BnB				\$ 24,090	\$ 36,135	\$ 45,169	\$ 56,461	\$ 70,576
Fuel Revenue	\$ 327,051	\$ 324,254	\$ 330,000	\$ 315,000	\$ 315,000	\$ 315,000	\$ 315,000	\$ 315,000
Total Marina Revenues	\$ 1,265,630	\$ 1,324,498	\$ 1,440,649	\$ 1,519,328	\$ 1,586,721	\$ 1,577,162	\$ 1,647,208	\$ 1,723,583
	6.9%	6.1%	4.5%	5.7%	5.0%	4.8%	4.9%	4.9%

Operating Revenue:

	2022 Actual	2023 Actual	2024 Proj	2025 Budget	2026 Proj	2027 Proj	2028 Proj	2029 Proj
IP Ground leases	\$ 521,735	\$ 538,428	\$ 546,799	\$ 582,003	\$ 598,727	\$ 616,579	\$ 637,460	\$ 668,829
IP spur track leases	\$ 7,577	\$ 7,380	\$ 7,380	\$ 7,380	\$ 7,641	\$ 7,903	\$ 8,028	\$ 8,269
Bldg 3	\$ 121,311	\$ 130,894	\$ 134,167	\$ 140,070	\$ 143,572	\$ 147,161	\$ 150,840	\$ 155,365
Bldg 4	\$ 77,256	\$ 120,715	\$ 124,337	\$ 128,067	\$ 131,909	\$ 135,866	\$ 139,942	\$ 144,140
Bldg 5	\$ 44,316	\$ 45,912	\$ 57,645	\$ 66,495	\$ 68,490	\$ 70,545	\$ 72,661	\$ 74,841
Bldg 6	\$ 186,042	\$ 197,940	\$ 207,741	\$ 216,882	\$ 223,389	\$ 230,090	\$ 236,993	\$ 244,103
Bldg 7	\$ 136,116	\$ 136,116	\$ 140,196	\$ 247,346	\$ 254,767	\$ 262,410	\$ 270,282	\$ 278,391
Bldg 8	\$ 102,998	\$ 110,892	\$ 114,218	\$ 117,645	\$ 128,251	\$ 139,175	\$ 143,350	\$ 147,651
Bldg 9	\$ 104,987	\$ 115,509	\$ 118,471	\$ 121,891	\$ 125,547	\$ 129,314	\$ 133,193	\$ 137,189
Bldg 10	\$ 49,803	\$ 57,610	\$ 60,319	\$ 62,129	\$ 63,993	\$ 65,912	\$ 67,890	\$ 69,927
Bldg 11	\$ 123,261	\$ 126,958	\$ 130,767	\$ 137,458	\$ 149,886	\$ 154,382	\$ 159,014	\$ 163,784
Bldg 12	\$ 106,280	\$ 127,216	\$ 140,744	\$ 143,738	\$ 162,398	\$ 167,270	\$ 172,288	\$ 177,457
Bldg 14	\$ 109,581	\$ 111,633	\$ 114,217	\$ 116,863	\$ 119,572	\$ 122,347	\$ 125,189	\$ 128,945
Bldg 15	\$ 126,156	\$ 131,196	\$ 131,196	\$ 131,196	\$ 136,440	\$ 136,440	\$ 136,440	\$ 140,533
Bldg 16	\$ 91,127	\$ 93,861	\$ 96,677	\$ 99,577	\$ 102,565	\$ 105,642	\$ 108,811	\$ 112,075
Bldg 17	\$ 165,835	\$ 172,545	\$ 175,201	\$ 177,938	\$ 192,089	\$ 196,820	\$ 200,100	\$ 206,103
Bldg 18	\$ 351,183	\$ 372,674	\$ 388,524	\$ 398,502	\$ 414,642	\$ 430,667	\$ 465,064	\$ 479,016
Bldg 19	\$ 112,010	\$ 115,371	\$ 118,832	\$ 122,397	\$ 126,069	\$ 129,851	\$ 133,746	\$ 137,759
Bldg 20	\$ -	\$ 257,346	\$ 498,629	\$ 552,614	\$ 570,082	\$ 568,181	\$ 579,644	\$ 597,033
Courthouse - City of Camas	\$ 48,084	\$ 74,936	\$ 96,055	\$ 98,936	\$ 101,905	\$ 104,962	\$ 108,111	\$ 111,354
Westlie Ford	\$ 164,496	\$ 169,440	\$ 169,440	\$ 174,528	\$ 179,764	\$ 185,157	\$ 190,711	\$ 196,433
Tenant Security Deposits	\$ 128,870	\$ 34,012	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utility Rev from Tenants	\$ 14,963	\$ 15,228	\$ 15,228	\$ 15,228	\$ 15,228	\$ 15,228	\$ 15,228	\$ 15,228
All other IP operating revenue	\$ 2,339	\$ 5,671	\$ 5,750	\$ 5,923	\$ 5,923	\$ 5,923	\$ 5,923	\$ 5,923
Infrastructure Fee	\$ 7,014	\$ 7,568	\$ 7,567	\$ 7,794	\$ 8,028	\$ 8,269	\$ 8,517	\$ 8,772
Waterfront Development 2026 COO	\$ -	\$ -	\$ -		\$ 67,946	\$ 293,940	\$ 301,259	\$ 302,009
Total Real Estate/Industrial Property Rev	\$ 2,903,340	\$ 3,277,050	\$ 3,600,099	\$ 3,872,598	\$ 4,098,821	\$ 4,430,031	\$ 4,570,684	\$ 4,711,128
	6%	8%	4%	10%	4%	3%	3%	4%
	5%	17%	11%	8%	4%	3%	3%	3%

Park & Trail Use Fees	\$ 4,810	\$ 5,827	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Adopt A Bench/Nature Play Area Donations	\$ 18,100	\$ 10,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Park Revenues	\$ 22,910	\$ 16,027	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000

Sponsorship Revenues	\$ 39,140	\$ 30,880	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
General & Administrative Revenues	\$ 39,140	\$ 30,880	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000

Total Operating Revenue	\$ 5,029,952	\$ 5,360,543	\$ 5,757,616	\$ 6,141,452	\$ 6,455,389	\$ 6,801,220	\$ 7,037,529	\$ 7,281,480
	11%	7%	7%	7%	5%	5%	3%	3%

Non-operating revenue

	2022 Actual	2023 Actual	2024 Proj	2025 Budget	2026 Proj	2027 Proj	2028 Proj	2029 Proj
Taxes levied for:								
General tax levy	\$ 1,452,954	\$ 1,545,319	\$ 1,637,815	\$ 1,702,012	\$ 1,784,374	\$ 1,914,442	\$ 1,902,089	\$ 1,902,089
Debt service tax levy	\$ 1,390,636	\$ 1,375,055	\$ 1,381,455	\$ 1,382,425	\$ 1,382,408	\$ 1,335,508	\$ 1,347,860	\$ 1,347,860
Investment income	\$ 74,335	\$ 148,223	\$ 100,000	\$ 110,000	\$ 121,000	\$ 133,100	\$ 146,410	\$ 161,051
Misc tax revenue	\$ 33,159	\$ 34,424	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Sale of surplus property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance Recovery	\$ 21,367	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State grant revenue:								
Dept of Commerce	\$ 819,245	\$ 481,569	\$ 453,000	\$ -	\$ -	\$ -	\$ -	\$ -
WA State Parks & Rec	\$ 1,193	\$ 4,269	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Clark PUD EV Go		\$ 30,000						
State Capital Appropriations	\$ -	\$ -	\$ 1,950,000	\$ 1,950,000	\$ 100,000	\$ -	\$ -	\$ -
Federal grant revenue:								
CARES	\$ 32,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RCO - BIG			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EDA	\$ 2,642,259	\$ 1,282,447	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CVA	\$ 106,706	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Misc revenue	\$ 114,875	\$ 16,489	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-operating revenue	\$ 6,723,808	\$ 4,918,795	\$ 5,563,470	\$ 5,185,637	\$ 3,428,981	\$ 3,424,249	\$ 3,437,559	\$ 3,452,200

TOTAL REVENUE	\$ 11,753,760	\$ 10,279,338	\$ 11,321,086	\$ 11,327,089	\$ 9,884,370	\$ 10,225,469	\$ 10,475,088	\$ 10,733,680
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2025 BUDGETED EXPENDITURES
PRELIMINARY

Payroll	\$	312,272	(A8)
Advertising & Marketing	\$	4,000	(A9)
Outside services	\$	7,000	(A10)
Legal	\$	4,000	(A11)
Supplies	\$	7,500	(A12)
Janitorial	\$	1,500	(A13)
Fire System Monitoring	\$	1,693	(A14)
Insurance	\$	70,803	(A15)
Utilities	\$	24,965	(A16)
Internet	\$	1,256	(A17)
Clean Water Tax	\$	4,700	(A18)
Maintenance & Repair (Grounds)	\$	9,000	(A19)
Maintenance & Repair (Structures)	\$	8,000	(A20)
Maintenance & Repair (Equipment)	\$	5,000	(A21)
Misc Expenses	\$	450	(A22)
Aviation Fuel Expense	\$	210,000	(A23)
Aviation Fuel Credit Card	\$	8,500	(A24)
Total Airport Expenditures	\$	680,639	

Payroll	\$	516,979	(M16)
Advertising & Marketing	\$	3,000	(M17)
Outside services	\$	18,500	(M18)
Legal	\$	4,000	(M19)
Supplies	\$	26,000	(M20)
Janitorial Supplies	\$	2,500	(M21)
Equipment Fuel	\$	1,200	(M22)
Security	\$	8,000	(M23)
Insurance	\$	142,879	(M24)
Utilities	\$	64,159	(M25)
Misc Expenses	\$	14,161	(M26)
Maintenance & Repair (Equipment)	\$	10,000	(M27)
Maintenance & Repair (Structures)	\$	7,500	(M28)
Maintenance & Repairs (Docks)	\$	6,000	(M29)
Maintenance & Repair (Grounds)	\$	10,000	(M30)
Fuel Expense	\$	270,000	(M31)
Fuel Credit Card & Sales Tax Expense	\$	7,500	(M32)
Total Marina Expenditures	\$	1,112,378	

Payroll	\$	1,182,919	(R26)
Advertising & Marketing	\$	5,500	(R27)
Outside Services	\$	40,000	(R28)
Legal fees	\$	20,000	(R29)
Supplies	\$	14,000	(R30)

Fire System Monitoring	\$	7,899	(R31)
Insurance	\$	280,799	(R32)
Utilities	\$	57,320	(R33)
Internet	\$	2,458	(R34)
Stormwater	\$	4,800	(R35)
Misc Expenses	\$	1,000	(R36)
Maintenance & Repair (Dike)	\$	54,730	(R37)
Maintenance & Repair (Grounds)	\$	36,002	(R38)
Maintenance & Repair (Rail)	\$	5,000	(R39)
Maintenance & Repair (Pumps)	\$	3,000	(R40)
Maintenance & Repair (Equipment)	\$	8,500	(R41)
Maintenance & Repair (Structures)	\$	56,000	(R42)
Maintenance & Repair (Streets)	\$	2,000	(R43)
Total Real Estate/IP Expenditures	\$	1,781,927	

Payroll	\$	254,787	(P3)
Marketing	\$	2,000	(P4)
Outside Services	\$	2,000	(P5)
Supplies	\$	3,000	(P6)
Janitorial	\$	3,000	(P7)
Insurance	\$	6,549	(P8)
Utilities	\$	13,948	(P9)
Misc Expenses	\$	500	(P10)
Maintenance & Repair (Equipment)	\$	7,000	(P11)
Maintenance & Repair (Structures)	\$	3,000	(P12)
Maintenance & Repair (Grounds)	\$	11,000	(P13)
Total Park Expenditures	\$	306,785	

General & Administrative Expenditures	\$	1,802,265	
Total Operating Expense	\$	5,683,995	

NET OPERATING INCOME	\$	457,458	
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Non-Operating Expense

Bond Interest expense	\$	297,425	(NO6)
Bond Principal expense	\$	1,085,000	(NO7)
Bond Administrative expense	\$	2,400	(NO8)
CERB Loan	\$	207,725	(NO9)
Luse/Mehrer Contracts Payable	\$	78,703	(NO10)
Capital Improvement Projects	\$	1,067,000	(NO11)
Total Non-Operating Expense	\$	2,738,253	

TOTAL EXPENSE	\$	8,422,247	
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NET INCOME	\$	2,904,842	
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EXPENSES

Airport

	2022 Actual	2023 Actual	2024 Proj	2025 Budget	2026 Proj	2027 Proj	2028 Proj	2029 Proj
Payroll	\$ 148,104	\$ 166,150	\$ 182,649	\$ 312,272	\$ 324,763	\$ 337,754	\$ 351,264	\$ 365,315
Advertising & Marketing	\$ 1,292	\$ 2,289	\$ 1,076	\$ 4,000	\$ 4,080	\$ 4,162	\$ 4,245	\$ 4,330
Outside services	\$ 10,461	\$ 7,303	\$ 5,656	\$ 7,000	\$ 7,140	\$ 7,283	\$ 7,428	\$ 7,577
Legal	\$ 3,413	\$ 15,357	\$ 2,000	\$ 4,000	\$ 4,080	\$ 4,162	\$ 4,245	\$ 4,330
Supplies	\$ 2,982	\$ 4,628	\$ 6,463	\$ 7,500	\$ 7,650	\$ 7,803	\$ 7,959	\$ 8,118
Janitorial	\$ 869	\$ 2,849	\$ 1,500	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624
Fire System Monitoring	\$ 2,578	\$ 1,496	\$ 1,562	\$ 1,693	\$ 1,727	\$ 1,761	\$ 1,797	\$ 1,833
Insurance	\$ 55,386	\$ 60,251	\$ 64,366	\$ 70,803	\$ 77,883	\$ 85,672	\$ 94,239	\$ 103,663
Utilities	\$ 16,913	\$ 18,480	\$ 20,987	\$ 24,965	\$ 25,714	\$ 26,485	\$ 27,280	\$ 28,098
Internet	\$ 1,221	\$ 908	\$ 1,194	\$ 1,256	\$ 1,281	\$ 1,307	\$ 1,333	\$ 1,360
Clean Water Tax	\$ 4,509	\$ 4,627	\$ 4,516	\$ 4,700	\$ 4,794	\$ 4,890	\$ 4,988	\$ 5,087
Maintenance & Repair (Grounds)	\$ 5,527	\$ 6,344	\$ 8,200	\$ 9,000	\$ 9,180	\$ 9,364	\$ 9,551	\$ 9,742
Maintenance & Repair (Structure)	\$ 2,217	\$ 3,231	\$ 8,000	\$ 8,000	\$ 8,160	\$ 8,323	\$ 8,490	\$ 8,659
Maintenance & Repair (Equipment)	\$ 2,517	\$ 6,437	\$ 5,000	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412
Misc. Expenses	\$ 12,616	\$ 4,733	\$ 3,000	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450
Aviation Fuel Expense	\$ 347,346	\$ 268,985	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000
Aviation Fuel Credit Card Expense	\$ 13,525	\$ 9,722	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
Total Airport Expenditures	\$ 631,476	\$ 583,790	\$ 534,670	\$ 680,639	\$ 702,033	\$ 724,677	\$ 748,666	\$ 774,097
	-27%	12.7%	3.6%	46.2%	4.6%	4.7%	4.7%	4.8%

Marina

Payroll	\$ 444,622	\$ 458,814	\$ 471,929	\$ 516,979	\$ 537,659	\$ 559,165	\$ 581,531	\$ 604,793
Maintenance (Equipment & Structures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	\$ 3,065	\$ 1,900	\$ 907	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247
Outside services	\$ 16,734	\$ 16,857	\$ 16,500	\$ 18,500	\$ 18,870	\$ 19,247	\$ 19,632	\$ 20,025
Legal	\$ -	\$ 3,290	\$ 6,466	\$ 4,000	\$ 4,080	\$ 4,162	\$ 4,245	\$ 4,330
Supplies	\$ 18,725	\$ 16,693	\$ 26,000	\$ 26,000	\$ 26,520	\$ 27,050	\$ 27,591	\$ 28,143
Janitorial	\$ 1,168	\$ 2,804	\$ 1,750	\$ 2,500	\$ 2,550	\$ 2,601	\$ 2,653	\$ 2,706
Equipment Fuel	\$ 1,137	\$ 1,142	\$ 1,200	\$ 1,200	\$ 1,224	\$ 1,248	\$ 1,273	\$ 1,299
Security	\$ 1,539	\$ 2,594	\$ 8,000	\$ 8,000	\$ 8,160	\$ 8,323	\$ 8,490	\$ 8,659
Insurance	\$ 106,867	\$ 119,192	\$ 129,890	\$ 142,879	\$ 157,167	\$ 172,884	\$ 190,172	\$ 209,189
Utilities	\$ 38,998	\$ 42,518	\$ 46,947	\$ 64,159	\$ 66,084	\$ 68,066	\$ 70,108	\$ 72,211
Misc. Expenses	\$ 12,468	\$ 14,099	\$ 10,500	\$ 14,161	\$ 14,444	\$ 14,733	\$ 15,028	\$ 15,328
Maintenance (Equipment)	\$ 9,994	\$ 11,478	\$ 8,440	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824
Maintenance (Structures)	\$ 850	\$ 92	\$ 5,000	\$ 7,500	\$ 7,650	\$ 7,803	\$ 7,959	\$ 8,118
Maintenance (Docks)	\$ 5,409	\$ 3,802	\$ 6,000	\$ 6,000	\$ 6,120	\$ 6,242	\$ 6,367	\$ 6,495
Maintenance (Grounds)	\$ 3,816	\$ 4,752	\$ 10,000	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824
Maintenance (Parkersville, Marina, Will. Clark)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fuel Expense	\$ 280,282	\$ 275,127	\$ 275,127	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000
Fuel Credit Card Expense	\$ 7,399	\$ 7,603	\$ 7,603	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
Total Marina Expenditures	\$ 953,073	\$ 982,757	\$ 1,032,260	\$ 1,112,378	\$ 1,151,487	\$ 1,192,954	\$ 1,236,958	\$ 1,283,693
	-3%	5.2%	7.1%	11.4%	4.7%	4.7%	4.8%	4.9%

<i>Real Estate/Industrial Property</i>	2022 Actual	2023 Actual	2024 Proj	2025 Budget	2026 Proj	2027 Proj	2028 Proj	2029 Proj
Payroll	\$ 978,595	\$ 1,096,992	\$ 1,229,066	\$ 1,182,919	\$ 1,230,235	\$ 1,279,445	\$ 1,330,623	\$ 1,383,848
Advertising & Marketing	\$ 2,519	\$ 5,991	\$ 4,789	\$ 5,500	\$ 5,610	\$ 5,722	\$ 5,837	\$ 5,953
Outside services	\$ 44,956	\$ 30,807	\$ 33,814	\$ 40,000	\$ 40,800	\$ 41,616	\$ 42,448	\$ 43,297
Legal fees	\$ 8,922	\$ 32,420	\$ 15,237	\$ 20,000	\$ 20,400	\$ 20,808	\$ 21,224	\$ 21,649
Real Estate Commission Expense	\$ 5,358	\$ 5,358	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 10,128	\$ 15,121	\$ 12,000	\$ 14,000	\$ 14,280	\$ 14,566	\$ 14,857	\$ 15,154
Fire System Monitoring	\$ 11,172	\$ 6,895	\$ 7,291	\$ 7,899	\$ 8,057	\$ 8,218	\$ 8,382	\$ 8,550
Insurance	\$ 182,650	\$ 241,219	\$ 255,272	\$ 280,799	\$ 308,879	\$ 339,767	\$ 373,744	\$ 411,118
Utilities	\$ 51,706	\$ 54,081	\$ 55,703	\$ 57,320	\$ 59,040	\$ 60,811	\$ 62,635	\$ 64,514
Internet	\$ 1,467	\$ 1,673	\$ 2,122	\$ 2,458	\$ 2,507	\$ 2,557	\$ 2,608	\$ 2,660
Stormwater	\$ 4,672	\$ 2,350	\$ 2,468	\$ 4,800	\$ 4,896	\$ 4,994	\$ 5,094	\$ 5,196
Misc. Expenses	\$ 17	\$ 6,259	\$ 1,000	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082
Maintenance (Equipment & Grounds)								
Maintenance & Repair (Dike)	\$ 42,549	\$ 42,001	\$ 65,000	\$ 54,730	\$ 55,825	\$ 56,941	\$ 58,080	\$ 59,242
Maintenance & Repair (Grounds)	\$ 35,131	\$ 31,807	\$ 39,000	\$ 36,002	\$ 36,722	\$ 37,457	\$ 38,206	\$ 38,970
Maintenance & Repair (Rail)	\$ 713	\$ 20	\$ 5,000	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412
Maintenance & Repair (Pumps)	\$ 931	\$ 885	\$ 3,000	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247
Maintenance & Repair (Equipment)	\$ 5,887	\$ 8,728	\$ 8,500	\$ 8,500	\$ 8,670	\$ 8,843	\$ 9,020	\$ 9,201
Maintenance & Repair (Structures)	\$ 18,743	\$ 37,363	\$ 56,000	\$ 56,000	\$ 57,120	\$ 58,262	\$ 59,428	\$ 60,616
Maintenance & Repair (Streets)	\$ 1,676	\$ 1,627	\$ 2,000	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165
Security Deposit Release	\$ 16,580	\$ 12,971						
Total Real Estate/IP Expenditures	\$ 1,424,372	\$ 1,634,568	\$ 1,797,262	\$ 1,781,927	\$ 1,864,261	\$ 1,951,452	\$ 2,043,859	\$ 2,141,875
	3%	15%	11%	-1%	5%	5%	5%	5%

Parks

Payroll	\$ 84,744	\$ 144,095	\$ 226,175	\$ 254,787	\$ 264,979	\$ 275,578	\$ 286,601	\$ 298,065
Marketing	\$ 1,492	\$ 1,825	\$ 907	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165
Outside Services	\$ 1,819	\$ 1,855	\$ 2,000	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165
Supplies	\$ 2,011	\$ 2,039	\$ 8,144	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247
Janitorial	\$ 1,458	\$ 4,834	\$ 3,000	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247
Insurance	\$ 5,312	\$ 5,719	\$ 5,954	\$ 6,549	\$ 7,204	\$ 7,925	\$ 8,717	\$ 9,589
Utilities	\$ 15,053	\$ 13,411	\$ 12,300	\$ 13,948	\$ 14,367	\$ 14,798	\$ 15,242	\$ 15,699
Misc Expenses	\$ -	\$ -	\$ 500	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541
Maintenance & Repair (Equipment)	\$ 3,417	\$ 3,300	\$ 7,000	\$ 7,000	\$ 7,140	\$ 7,283	\$ 7,428	\$ 7,577
Maintenance & Repair (Structures)	\$ 487	\$ 1,635	\$ 3,000	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247
Maintenance & Repair (Grounds)	\$ 15,076	\$ 15,215	\$ 20,000	\$ 11,000	\$ 11,220	\$ 11,444	\$ 11,673	\$ 11,907
Total Parks Expenditures	\$ 130,869	\$ 193,928	\$ 288,980	\$ 306,785	\$ 318,680	\$ 331,073	\$ 343,988	\$ 357,449
	-21%	48%	49%	6%	4%	4%	4%	4%

	2022 Actual	2023 Actual	2024 Proj	2025 Budget	2026 Proj	2027 Proj	2028 Proj	2029 Proj
General & Administrative								
Salaries and wages	\$ 486,314	\$ 487,745	\$ 681,325	\$ 624,637	\$ 649,622	\$ 675,607	\$ 702,631	\$ 730,737
Overtime - Permanent EE's	\$ 13,858	\$ 9,666	\$ 14,000	\$ 14,000	\$ 14,560	\$ 15,142	\$ 15,748	\$ 16,378
Standby/Hazard Pay	\$ 24,728	\$ 25,331	\$ 25,631	\$ 25,980	\$ 25,980	\$ 25,980	\$ 25,980	\$ 25,980
EE benefits & payroll taxes	\$ 244,242	\$ 260,815	\$ 322,695	\$ 327,157	\$ 340,244	\$ 353,853	\$ 368,007	\$ 382,728
Seasonal/temporary wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime - Seasonal/temp EE's	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commissioner's comp and benefits	\$ 92,746	\$ 95,251	\$ 103,089	\$ 111,439	\$ 114,782	\$ 118,225	\$ 121,772	\$ 125,425
Employee Uniforms	\$ 7,895	\$ 9,739	\$ 8,925	\$ 8,925	\$ 9,104	\$ 9,286	\$ 9,471	\$ 9,661
Team Building				\$ 8,000				
Employee Relations	\$ 9,792	\$ 8,700	\$ 10,000	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824
Training Program	\$ 25,692	\$ 30,776	\$ 42,600	\$ 42,600	\$ 43,452	\$ 44,321	\$ 45,207	\$ 46,112
Continuing education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wellness Benefit	\$ 10,006	\$ 10,469	\$ 11,760	\$ 11,340	\$ 11,567	\$ 11,798	\$ 12,034	\$ 12,275
Advertising	\$ 23,377	\$ 17,324	\$ 19,000	\$ 20,550	\$ 20,961	\$ 21,380	\$ 21,808	\$ 22,244
Outside services	\$ 15,113	\$ 48,968	\$ 19,000	\$ 115,890	\$ 118,208	\$ 120,572	\$ 122,983	\$ 125,443
Legal fees	\$ 30,814	\$ 52,807	\$ 50,000	\$ 60,000	\$ 61,800	\$ 63,654	\$ 65,564	\$ 67,531
State audit	\$ 13,839	\$ 14,059	\$ 31,600	\$ 18,300	\$ 18,666	\$ 19,039	\$ 19,420	\$ 19,809

Concerts in the park	\$ 22,299	\$ 24,844	\$ 15,000	\$ 23,000	\$ 23,460	\$ 23,929	\$ 24,408	\$ 24,896
IT Services	\$ 67,333	\$ 82,848	\$ 116,200	\$ 138,977	\$ 141,756	\$ 144,591	\$ 147,483	\$ 150,433
Office supplies	\$ 9,852	\$ 8,580	\$ 10,000	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824
Copier	\$ 3,860	\$ 3,911	\$ 5,880	\$ 6,599	\$ 6,731	\$ 6,865	\$ 7,002	\$ 7,142
Printing and binding	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,590	\$ 4,682	\$ 4,775	\$ 4,871
Postage	\$ 1,494	\$ 2,156	\$ 1,650	\$ 1,920	\$ 1,958	\$ 1,998	\$ 2,038	\$ 2,078
Janitorial Maint and supplies	\$ 1,436	\$ 3,610	\$ 2,000	\$ 2,084	\$ 2,126	\$ 2,168	\$ 2,212	\$ 2,256
Promotional Hosting	\$ 2,022	\$ 926	\$ 3,000	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247
Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 11,706	\$ 9,218	\$ 8,985	\$ 9,210	\$ 10,131	\$ 11,144	\$ 12,259	\$ 13,485
Marketing	\$ 29,176	\$ 29,844	\$ 35,000	\$ 36,000	\$ 36,720	\$ 37,454	\$ 38,203	\$ 38,968
Memberships & dues	\$ 32,778	\$ 40,309	\$ 37,000	\$ 37,116	\$ 37,859	\$ 38,616	\$ 39,388	\$ 40,176
Wheels & Wings	\$ 7,430	\$ 8,574	\$ 8,000	\$ 9,500	\$ 9,690	\$ 9,884	\$ 10,081	\$ 10,283
Publications	\$ 120	\$ 162	\$ 200	\$ 200	\$ 204	\$ 208	\$ 212	\$ 216
Taxes (Use tax)	\$ -	\$ 7	\$ 100	\$ 100	\$ 102	\$ 104	\$ 106	\$ 108
Utilities	\$ 16,763	\$ 16,238	\$ 16,223	\$ 16,748	\$ 17,251	\$ 17,768	\$ 18,301	\$ 18,851
Telephone & communication	\$ 25,673	\$ 23,483	\$ 26,715	\$ 23,329	\$ 23,796	\$ 24,272	\$ 24,757	\$ 25,253
Maintenance (HVAC)	\$ -	\$ -	\$ 0					
Miscellaneous expenses	\$ 38,405	\$ 38,689	\$ 46,500	\$ 37,114	\$ 37,856	\$ 38,613	\$ 39,386	\$ 40,173
Maintenance & Repair (Office)	\$ 3,022	\$ 7,244	\$ 5,000	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824
Maintenance (Grounds)	\$ -	\$ -	\$ 200	\$ 200	\$ 204	\$ 208	\$ 212	\$ 216
Maintenance (Mobile Equipment)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office security	\$ -	\$ -	\$ -	\$ 850	\$ 867	\$ 884	\$ 902	\$ 920
Fuel expense	\$ 25,235	\$ 28,825	\$ 28,000	\$ 28,000	\$ 28,560	\$ 29,131	\$ 29,714	\$ 30,308
Green Team				\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Registration fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks		\$ -	\$ -					
Election expense	\$ 12,795	\$ 13,000	\$ 13,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total General & Administrative Expenditures	\$ 1,314,315	\$ 1,406,816	\$ 1,722,778	\$ 1,802,265	\$ 1,851,466	\$ 1,910,713	\$ 1,972,087	\$ 2,035,674
	23%	7%	22%	5%	3%	3%	3%	3%

Total Operating Expense

\$ 4,454,105	\$ 4,801,859	\$ 5,375,949	\$ 5,683,995	\$ 5,887,926	\$ 6,110,869	\$ 6,345,558	\$ 6,592,788
7%	7%	12%	6%	4%	4%	4%	4%

NET OPERATING INCOME	\$ 575,847	\$ 558,684	\$ 381,667	\$ 457,458	\$ 567,463	\$ 690,351	\$ 691,972	\$ 688,692
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	2022 Actual	2023 Actual	2024 Proj	2025 Budget	2026 Proj	2027 Proj	2028 Proj	2029 Proj
Non-Operating Expense								
Non-operating expense:								
Bond Principal expense	\$ 1,020,000	\$ 1,035,000	\$ 1,060,000	\$ 1,085,000	\$ 1,110,000	\$ 1,090,000	\$ 1,135,000	\$ 1,170,000
Bond Interest expense	\$ 369,103	\$ 345,843	\$ 321,455	\$ 297,425	\$ 272,408	\$ 245,508	\$ 212,860	\$ 177,335
Bond issuance expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond administration	\$ 2,400	\$ 3,047	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
Bond retirement costs	\$ -							
Contracts payable - Luse/Mehrer	\$ 36,667	\$ 78,703	\$ 78,703	\$ 78,703	\$ 78,703	\$ 78,703	\$ 78,703	\$ 78,703
CERB loan	\$ 130,550	\$ 209,038	\$ 208,381	\$ 207,725	\$ 207,068	\$ 206,412	\$ 205,755	\$ 205,099
Riverwalk legal expenses	\$ -							
Misc expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvement Projects	\$ 7,731,011	\$ 4,876,142	\$ 3,334,200	\$ 1,067,000	\$ 1,313,000	\$ 2,185,000	\$ 952,150	\$ 459,458
Total Non-Operating Expense	\$ 9,289,731	\$ 6,547,772	\$ 5,005,139	\$ 2,738,253	\$ 2,983,579	\$ 3,808,022	\$ 2,586,868	\$ 2,092,994
TOTAL EXPENSE	\$ 13,743,836	\$ 11,349,631	\$ 10,381,088	\$ 8,422,247	\$ 8,871,505	\$ 9,918,891	\$ 8,932,426	\$ 8,685,782
NET INCOME	\$ (1,990,076)	\$ (1,070,293)	\$ 939,998	\$ 2,904,842	\$ 1,012,866	\$ 306,578	\$ 1,542,662	\$ 2,047,897
Beginning Cash Bal	\$ 9,054,429	\$ 7,064,353	\$ 5,994,060	\$ 6,934,058	\$ 9,838,900	\$ 10,851,766	\$ 11,158,343	\$ 12,701,006
Ending Cash Bal	\$ 7,064,353	\$ 5,994,060	\$ 6,934,058	\$ 9,838,900	\$ 10,851,766	\$ 11,158,343	\$ 12,701,006	\$ 14,748,903

Port of Camas-Washougal
2025
Non-Operating Budget Notes

The Non-Operating budget includes revenues and expenditures that are derived from other sources than the port's three operating areas or general and administrative.

Revenues:

(NO1) General Tax Levy – projection based on Clark County Assessor's Office 2024 Assessed Valuation estimate with a 5% increase, along with statutory maximum rate increase of 1% from prior year's levy.

Tax money collected is used for capital purchases only and is not used to cover the port's three operating areas, parks, or general and administrative expenses.

(NO2) Debt Service Tax Levy – Tax money collected is used to pay for 2025 bond debt payment. The port has one outstanding GO Bonds and one outstanding Revenue Bond:

2020 GO Bond Series (\$6,230,000 outstanding owing)

2017 Revenue Bond Series (\$3,325,000 outstanding owing)

(NO3) Investment Income – projection based on 2024 projected reserves at the Local Government Investment Pool's current interest rate of 5.40%. The Port moved its reserves from the Clark County Treasurer investment pool over to the LGIP investment pool in October 2022. The State's Local Government Investment Pool is averaging 5.41% for 2024. Clark County Treasurer's Investment Pool is averaging 3.60%. The Port will continue to monitor both pools to make sure we have funds in the highest interest rate pool. The Port also has \$1M in funds invested in a longer-term 3-year bond acquiring a 3.72% interest rate, that will expire 12-12-2025.

(NO4) Miscellaneous Tax Revenue - based on the last five years of revenue received. Some of the tax revenue the port receives is from DNR timber, Leasehold Tax, Health Center Tax, and TAV revenue.

(NO5) WA State appropriations for 41st Street

WA State Parks & Rec – state grant for the reimbursement of pump-out dock maintenance.

Port of Camas-Washougal
2025 Non-Operating Budget Notes

The Non-Operating budget includes revenues and expenditures that are derived from other sources than the port's three operating areas or general and administrative.

Expenditures:

- (NO6) Bond Interest Expense – based on amortization schedule for outstanding GO bonds. Payments are made in June and December.
- (NO7) Bond Principal Expense – based on amortization schedule for outstanding GO bonds. Payment is made in December. Bonds will be paid off in the following timeframe:
2017 Series – 2037 2020 Series - 2032
- (NO8) Bond Administrative Expense – based on fees charged by US Bank for managing bond funds.
- (NO9) CERB Loan – based on amortization schedule for three CERB loans acquired in 2013, 2016 and 2019. The 2013 Bldg 15 loan is a twenty-year loan at 2.5% interest rate. The loan will be paid off in 2034. The 2016 Bldg 18 loan is a twenty-year loan at 1.13% interest rate. The loan will be paid off in 2038. The 2019 Bldg 20 loan is a twenty-year loan at 2.5% interest rate. The loan will be paid off in 2042. All loan payments are made in January.
- (NO10) Luse & Mehrer Contracts Payable – Luse Property - \$550,000 purchase price to be paid back in 15 years with no interest. Contract will be paid off in 2034. Mehrer Property - \$900,000 purchase with \$484,892 up front. Remaining \$434,520 to be paid back in 15 years with 4% interest. Contract will be paid off in 2038.
- (NO11) Capital Improvement Projects – total expenditures for capital projects based on 5-year Capital Improvement Plan. See Capital Improvement Project list for detailed information on each project.

2025 AIRPORT BUDGET

Revenues

Hangar & Tiedown Rentals	\$	353,159	(A1)
AP-1 Leases	\$	32,714	(A2)
Immelman Hangars Land Lease	\$	16,926	(A3)
AP-5 and AP-6 Residential Rentals	\$	36,600	(A4)
Electrical Fees	\$	20,628	(A5)
Other Airport Operating Revenue	\$	4,500	(A6)
Aviation Fuel Revenue	\$	250,000	(A7)
Total Airport Revenues	\$	714,526	

Expenditures

Payroll	\$	312,272	(A8)
Advertising & Marketing	\$	4,000	(A9)
Outside Services	\$	7,000	(A10)
Legal	\$	4,000	(A11)
Supplies	\$	7,500	(A12)
Janitorial	\$	1,500	(A13)
Fire System Monitoring	\$	1,693	(A14)
Insurance	\$	70,803	(A15)
Utilities	\$	24,965	(A16)
Internet	\$	1,256	(A17)
Clean Water Tax	\$	4,700	(A18)
Maintenance & Repair (Grounds)	\$	9,000	(A19)
Maintenance & Repair (Structures)	\$	8,000	(A20)
Maintenance & Repair (Equipment)	\$	5,000	(A21)
Misc Expenses	\$	450	(A22)
Aviation Fuel Expense	\$	210,000	(A23)
Aviation Fuel Credit Card Expense	\$	8,500	(A24)
Total Airport Expenditures	\$	680,639	

Net Income	\$	33,887	
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Port of Camas-Washougal
GROVE FIELD AIRPORT
2025 Operating Budget Notes

The Airport budget includes the following operations: 77 hangar and 15 tie-down rentals, AP-1, Immelman Hangars land lease, two rental homes, utilities, and fuel products.

Revenues:

- (A1) Hangar & Tiedown Rentals – 6% rate increase for the 2025 fiscal year.
- (A2) AP-1 Leases – based on Rick Andersen’s lease agreements.
- (A3) Immelman Hangars Land Lease – based on 50-year lease agreement.
- (A4) AP-5 and AP-6 Residential Rentals – based on individual lease agreements.
- (A5) Electrical Fees – no increase for the 2025 fiscal year. These revenues cover the electrical expenses of the airport.
- (A6) Other Airport Operating Revenue – Includes runway access fees, lease set up, relocation, waitlist, guest tiedown, and late fees.
- (A7) Aviation Fuel Revenue – based on 2024 estimated revenue.

Expenditures:

- (A8) Payroll – includes salaries, wages and employee benefits. Salaries and wages will increase by an average of 7% for 2025. Employer benefits are based on PERS retirement, along with an increase in employer contributions due to salary/wage increases; medical premium coverage that will decrease on average by 6.7% for Kaiser and increase by 8.1% for Uniform Medical; L&I and unemployment rates are anticipated to increase; the long-term care tax and the family and medical leave premium will remain the same.
- (A9) Advertising/Marketing – based on 2024 projected expenditures and 5-year trend analysis that includes the following expenses: Airnav website listing, Annual Port Report, and CWAA Career Day fuel usage, membership dues, and budgeted miscellaneous.
- (A10) Outside Services – based on 2024 projected expenditures and 5-year trend analysis that includes the following expenses: Fuel terminal (QT Tech) service agreement, Clark County fire inspection, annual fire extinguisher inspection, annual fire system testing, storm water analysis, DOE storm water permit, NW Tank testing and budgeted miscellaneous.
- (A11) Legal – based on 2024 projected expenditures and potential 2025 legal matters, which we don’t foresee any matters other than standard business legal inquiries.

- (A12) Supplies – based on 2024 expenditures and 5-year trend analysis.
- (A13) Janitorial Supplies – based on 2024 expenditures and 5-year trend analysis. Supplies for restrooms. This budget has increased due to COVID restroom cleaning precautions along with increased use of airport by Flyit students.
- (A14) Fire System Monitoring – based on contract for quarterly fire system monitoring.
- (A15) Insurance – based on 2024-2025 expenditures with 10% increase. Between 2018-2023 insurance increased by an average of 12.1%. 2024 rates increased by 9.5%. A budgeted 10% increase is \$6,437.
- Enduris increased the liability coverage limit to \$20 million from \$10 million effective 9/1/15. The Port also signed a 3-year locked in agreement (2023-2025) for the \$15M Excess liability coverage. There is also an additional \$1M for the above-ground fuel storage tanks.
- (A16) Utilities – includes Clark PUD electricity, Waste Connection garbage, City of Camas water and Septic pump out expenses. Based on 2024 projected expenditure. Septic pump outs have increased by 50% from 4x/year to 6x/year (\$1,142 annual increase) due to increased traffic from flight school. Port doubled garbage container from a 2-yard to 4-yard dumpster in July 2021 to accommodate increase in trash (74% increase or \$1,200/year).
- (A17) Internet – Comcast internet service began in 2016, based on 2024 expenditures.
- (A18) Clean Water Tax – Clark County storm water fees for 2025.
- (A19) Maintenance & Repair (Grounds) – includes spray contract, fertilizer/pesticides, bark/mulch, flowers, purchase and repair of landscape equipment. Also includes any small maintenance to runway and taxiways. Based on 2024 expenditures along with 5-year trend analysis and asset management inspections.
- (A20) Maintenance & Repair (Structures) – service to repair and maintain port structures such as hangars, restroom structure, port building, and lighting system. Based on 2024 expenditures along with 5-year trend analysis and asset management inspections.
- (A21) Maintenance & Repair (Equipment) – service to repair and maintain port equipment along with fuel system. Based on 2024 expenditures along with 5-year trend analysis and asset management inspections.
- (A22) Miscellaneous Expenses – expenses based on 2024 expenditures for various taxes.
- (A23) Aviation Fuel Expense – fuel purchasing costs which includes taxes. Based on 2024 fuel purchasing trend and a reduction in fuel expenditures due to an alternative fuel available on the field. Fuel sold has decreased by approx. 35% starting in June of 2023 due to Flyit's Mogas fuel truck.
- (A24) Aviation Fuel Credit Card Expense – based on fuel purchasing credit card fees.

AIRPORT ANALYSIS

Revenues	2022	2023	2024	2025	2026	2027	2028	2029	
	Actual	Actual	Proj	Budget	Proj	Proj	Proj	Proj	
Hangar & Tiedown Rentals	\$ 288,621	\$ 313,456	\$ 332,997	\$ 353,159	\$ 374,349	\$ 396,810	\$ 420,618	\$ 445,855	(A1)
AP-1 Leases	\$ 5,962	\$ 27,470	\$ 27,537	\$ 32,714	\$ 34,349	\$ 36,067	\$ 37,870	\$ 39,764	(A2)
Immelman Hangars Land Lease	\$ 26,670	\$ 14,906	\$ 14,906	\$ 16,926	\$ 16,926	\$ 16,926	\$ 16,926	\$ 16,926	(A3)
AP-5 and AP-6 Residential Rentals	\$ 33,800	\$ 35,200	\$ 36,000	\$ 36,600	\$ 31,200	\$ 31,200	\$ 31,200	\$ 31,200	(A4)
Electrical Fees	\$ 20,169	\$ 20,399	\$ 20,628	\$ 20,628	\$ 24,024	\$ 24,024	\$ 24,024	\$ 24,024	(A5)
Other Airport Operating Revenue	\$ 6,022	\$ 7,033	\$ 4,800	\$ 4,500	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	(A6)
Aviation Fuel Revenue	\$ 402,783	\$ 293,624	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	(A7)
Total Airport Revenues	\$ 798,933	\$ 712,088	\$ 686,868	\$ 714,526	\$ 734,848	\$ 759,026	\$ 784,638	\$ 811,768	
	10.32%	5.63%	4.40%	6.33%	4.37%	4.99%	5.03%	5.07%	
Expenditures	2022	2023	2024	2025	2026	2027	2028	2029	
	Actual	Actual	Proj	Budget	Proj	Proj	Proj	Proj	
Payroll	\$ 148,104	\$ 166,150	\$ 182,649	\$ 312,272	\$ 324,763	\$ 337,754	\$ 351,264	\$ 365,315	(A8)
Advertising & Marketing	\$ 1,292	\$ 2,289	\$ 1,076	\$ 4,000	\$ 4,080	\$ 4,162	\$ 4,245	\$ 4,330	(A9)
Outside Services	\$ 10,461	\$ 7,303	\$ 5,656	\$ 7,000	\$ 7,140	\$ 7,283	\$ 7,428	\$ 7,577	(A10)
Legal	\$ 3,413	\$ 15,357	\$ 2,000	\$ 4,000	\$ 4,080	\$ 4,162	\$ 4,245	\$ 4,330	(A11)
Supplies	\$ 2,982	\$ 4,628	\$ 6,463	\$ 7,500	\$ 7,650	\$ 7,803	\$ 7,959	\$ 8,118	(A12)
Janitorial	\$ 869	\$ 2,849	\$ 1,500	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	(A13)
Fire System Monitoring	\$ 2,578	\$ 1,496	\$ 1,562	\$ 1,693	\$ 1,727	\$ 1,761	\$ 1,797	\$ 1,833	(A14)
Insurance	\$ 55,386	\$ 60,251	\$ 64,366	\$ 70,803	\$ 77,883	\$ 85,672	\$ 94,239	\$ 103,663	(A15)
Utilities	\$ 16,913	\$ 18,480	\$ 20,987	\$ 24,965	\$ 25,714	\$ 26,485	\$ 27,280	\$ 28,098	(A16)
Internet	\$ 1,221	\$ 908	\$ 1,194	\$ 1,256	\$ 1,281	\$ 1,307	\$ 1,333	\$ 1,360	(A17)
Clean Water Tax	\$ 4,509	\$ 4,627	\$ 4,516	\$ 4,700	\$ 4,794	\$ 4,890	\$ 4,988	\$ 5,087	(A18)
Maintenance & Repair (Grounds)	\$ 5,527	\$ 6,344	\$ 8,200	\$ 9,000	\$ 9,180	\$ 9,364	\$ 9,551	\$ 9,742	(A19)
Maintenance & Repair (Structure)	\$ 2,217	\$ 3,231	\$ 8,000	\$ 8,000	\$ 8,160	\$ 8,323	\$ 8,490	\$ 8,659	(A20)
Maintenance & Repair (Equipment)	\$ 2,517	\$ 6,437	\$ 5,000	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	(A21)
Miscellaneous Expenses	\$ 12,616	\$ 4,733	\$ 3,000	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450	(A22)
Aviation Fuel Expense	\$ 347,346	\$ 268,985	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000	(A23)
Aviation Fuel Credit Card Expense	\$ 13,525	\$ 9,722	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	(A24)
Total Airport Expenditures	\$ 631,476	\$ 583,790	\$ 534,670	\$ 680,639	\$ 702,033	\$ 724,677	\$ 748,666	\$ 774,097	
	-26.90%	12.74%	3.63%	46.17%	4.63%	4.68%	4.74%	4.80%	
Net Income	\$ 167,456	\$ 128,298	\$ 152,198	\$ 33,887	\$ 32,815	\$ 34,349	\$ 35,972	\$ 37,671	

2025 MARINA BUDGET

Revenues

Moorage Fees	\$	815,021	(M1)
Waverunner Fees	\$	30,391	(M2)
Setup Fees	\$	4,000	(M3)
Launch Ramp Ticket Fees	\$	45,000	(M4)
Launch Ramp Permit Fees	\$	25,000	(M5)
Electrical Fees	\$	25,790	(M6)
Other Marina Operating Revenue	\$	42,312	(M7)
Property Resources (Puffin Café)	\$	6,114	(M8)
Dolphin Yacht Club	\$	24,120	(M9)
Riverside Marine	\$	80,640	(M10)
OHSU Breakwater	\$	1,515	(M11)
Freedom Boat Club	\$	6,300	(M12)
Commercial Dockage	\$	74,036	(M13)
Air Bnb	\$	24,090	(M14)
Fuel Revenue	\$	315,000	(M15)
Total Marina Revenues	\$	1,519,328	

Expenditures

Payroll	\$	516,979	(M16)
Advertising & Marketing	\$	3,000	(M17)
Outside services	\$	18,500	(M18)
Legal	\$	4,000	(M19)
Supplies	\$	26,000	(M20)
Janitorial	\$	2,500	(M21)
Equipment Fuel	\$	1,200	(M22)
Security	\$	8,000	(M23)
Insurance	\$	142,879	(M24)
Utilities	\$	64,159	(M25)
Misc Expenses	\$	14,161	(M26)
Maintenance & Repair (Equipment)	\$	10,000	(M27)
Maintenance & Repair (Structures)	\$	7,500	(M28)
Maintenance & Repairs (Docks)	\$	6,000	(M29)
Maintenance & Repair (Grounds)	\$	10,000	(M30)
Fuel Expense	\$	270,000	(M31)
Fuel Credit Card Expense	\$	7,500	(M32)
Total Marina Expenditures	\$	1,112,378	

Net Income	\$	406,950	
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Port of Camas-Washougal
PARKER'S LANDING MARINA
2025 Operating Budget Notes

The Marina budget includes the following operations: permanent moorage, guest moorage, wave runner moorage, commercial dockage and kayak storage, launch ramp fees, electricity and fuel products, Puffin Café dock lease, Dolphin Yacht Club lease, and Lifestyle Wake lease. The marina houses 350 moorage slips, 30 wave runner stalls, a kayak shack, a four-lane launch ramp, security gate and camera system, fuel dock and pump-out, tenant restroom and showers, a floating restaurant, Dolphin Yacht Club, and a boat sales and service company.

Revenues:

- (M1) Moorage Fees – 6% rate increase for the 2025 fiscal year.
- (M2) Waverunner Fees – 6% rate increase for the 2025 fiscal year.
- (M3) Setup Fees – based on 2024 projected revenue.
- (M4) Launch Ramp Ticket Fees – based on 2024 revenue.
- (M5) Launch Ramp Permit Fees –Based on 2024 revenue.
- (M6) Electrical Fees – based on 2024 projected revenues. These revenues cover the electrical expenses of the marina.
- (M7) Other Marina Operating Revenue – based on 2024 projected year end revenue plus changes listed below. Includes concession income, dock box fees, relocation fees, waitlist fees (increased to \$45 in 2025), late fees, key card fees, RV dump fees, early termination fee, and boat lock fee.
- (M8) Property Resources (Puffin Café') – based on a 1-year lease agreement, and five one-year option renewals (expires 8/31/2026).
- (M9) Dolphin Yacht Club – based on a 3-year lease agreement expiring 4-30-26, with two one-year options that extend the lease until 4-30-28.
- (M10) Lifestyle Wake – based on a 6-year lease agreement, and two five-year option renewals (expires 12/31/2039)
- (M11) OHSU Breakwater – based on an annual lease agreement.
- (M12) Freedom Boat Club - based on an annual lease agreement.
- (M13) Commercial Dockage - based on the docking agreement with American Cruise Lines.
- (M14) Air Bnb – based on 30% occupancy for 2025.

(M15) Fuel Revenue – based on 2024 estimated revenue.

Expenditures:

- (M16) Payroll – includes salaries, wages and employee benefits. Salaries and wages will increase by an average of 7% for 2025. Employer benefits are based on PERS retirement, along with an increase in employer contributions due to salary/wage increases; medical premium coverage that will decrease on average by 6.7% for Kaiser and increase by 8.1% for Uniform Medical; L&I and unemployment rates are anticipated to increase; the long-term care tax and the family and medical leave premium will remain the same.
- (M17) Advertising & Marketing – based on 2024 projected expenditures and 5-year trend analysis that includes the following expenses: Portland Yacht Club and CRYA Cruise Guide ads, annual Port Report, and other potential advertising efforts.
- (M18) Outside Services - based on 2024 projected expenditures and 5-year trend analysis that includes the following expenses: Fuel terminal (QT Tech) service agreement, backflow testing, annual fire extinguisher inspection, USDA Wildlife Services, parking meter monthly service fees, PCC membership, summer launch ramp security service (no security service in 2020, performed by staff in 2021, contracted out in 2022, 2023 and 2024), and other potential services.
- (M19) Legal – based on 2024 projected expenditures and potential 2025 legal matters, which we don't foresee any matters other than standard business legal inquiries.
- (M20) Supplies – based on 2024 expenditures and 5-year trend analysis. Various supplies for marina, includes life rings, fire extinguisher cabinets, dock boxes, dock carts, launch ramp permits, tools, etc.
- (M21) Janitorial Supplies - based on 2024 expenditures which increased due to COVID-19 precautionary cleaning measures. Supplies for tenant restrooms.
- (M22) Equipment Fuel – based on 2024 expenditures and 5-year trend analysis. Fuel for port barge and boat and other equipment such as pressure washer.
- (M23) Security Gates – based on 2024 expenditures and 5-year trend analysis. Supplies and services for security gate (includes gate key fobs) and camera system.
- (M24) Insurance – based on 2024-2025 expenditures with 10% increase. Between 2018-2023 insurance increased by an average of 12.1%. 2024 rates increased by 9.5%. A budgeted 10% increase is \$12,989.
- (M25) Utilities – includes Clark PUD electricity, Waste Connection garbage, City of Washougal water and sewer expenses. Based on 2024 projected expenditures.
- (M26) Miscellaneous Expenses – other expenses based on 2024 expenditures. Includes charges such as taxes to DOR and DNR, and LRTM credit card fees.

- (M27) Maintenance & Repair (Equipment) – service to repair and maintain port equipment such as fuel system, launch ramp ticket machine, port boat and barge. Based on 2024 expenditures along with 5-year trend analysis and asset management inspections.
- (M28) Maintenance & Repair (Structures) – service to repair and maintain port structures such as moorage slips, kayak shack, wave runner stalls, restroom structure, Puffin Café, Lifestyle Wake, and Dolphin Yacht Club. Based on 2024 expenditures along with 5-year trend analysis and asset management inspections. Increased in 2025 to allow for potential repairs to Air BnB.
- (M29) Maintenance & Repair (Docks) – service to repair and maintain all port docks. Based on 2024 expenditures along with 5-year trend analysis and asset management inspections.
- (M30) Maintenance & Repair (Grounds) –includes shore and parking lot spray contract, maintenance to gravel parking lot and launch ramp. Based on 2024 expenditures along with 5-year trend analysis and asset management inspections.
- (M31) Fuel Expense – fuel purchasing costs which includes taxes. Based on 2024 fuel purchasing trend.
- (M32) Fuel Credit Card Expense – based on fuel purchasing credit card fees.

MARINA ANALYSIS

Revenues	2022	2023	2024	2025	2026	2027	2028	2029	
	Actual	Actual	Proj	Budget	Proj	Proj	Proj	Proj	
Moorage Fees	\$ 695,295	\$ 723,871	\$ 767,803	\$ 815,021	\$ 863,922	\$ 915,758	\$ 970,703	\$ 1,028,945	(M1)
Waverunner Fees	\$ 28,007	\$ 28,557	\$ 28,671	\$ 30,391	\$ 32,214	\$ 34,147	\$ 36,196	\$ 38,368	(M2)
Setup Fees	\$ 4,050	\$ 4,600	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	(M3)
Launch Ramp Ticket Fees	\$ 35,105	\$ 50,151	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	(M4)
Launch Ramp Permit Fees	\$ 23,600	\$ 24,055	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	(M5)
Electrical Fees	\$ 23,401	\$ 23,361	\$ 25,503	\$ 25,790	\$ 27,080	\$ 28,433	\$ 29,855	\$ 31,348	(M6)
Other Marina Operating Revenue	\$ 37,364	\$ 50,604	\$ 40,912	\$ 42,312	\$ 42,312	\$ 42,312	\$ 42,312	\$ 42,312	(M7)
Property Resources (Puffin Café)	\$ 6,049	\$ 5,857	\$ 6,064	\$ 6,114	\$ 6,419	\$ 6,740	\$ 7,077	\$ 7,431	(M8)
Dolphin Yacht Club	\$ 4,720	\$ 4,862	\$ 15,160	\$ 24,120	\$ 24,720	\$ 24,720	\$ 24,720	\$ 24,720	(M9)
Riverside Marine	\$ 77,760	\$ 77,760	\$ 80,640	\$ 80,640	\$ 83,520	\$ 83,520	\$ 83,520	\$ 83,520	(M10)
OHSU Breakwater	\$ 1,376	\$ 1,453	\$ 1,497	\$ 1,515	\$ 1,063	\$ 1,063	\$ 1,063	\$ 1,063	(M11)
PNW Ice & Water	\$ 926	\$ 915	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Freedom Boat Club		\$ 4,200	\$ 5,400	\$ 6,300	\$ 6,300	\$ 6,300	\$ 6,300	\$ 6,300	(M12)
Commercial Dockage			\$ 65,000	\$ 74,036	\$ 70,197	\$ 70,197	\$ 70,197	\$ 70,197	(M13)
Air BnB				\$ 24,090	\$ 36,135	\$ 45,169	\$ 56,461	\$ 70,576	(M14)
Fuel Revenue	\$ 327,051	\$ 324,254	\$ 330,000	\$ 315,000	\$ 315,000	\$ 315,000	\$ 315,000	\$ 315,000	(M15)
Total Marina Revenues	\$ 1,264,704	\$ 1,324,498	\$ 1,440,649	\$ 1,519,328	\$ 1,582,882	\$ 1,647,359	\$ 1,717,404	\$ 1,793,780	
	6.9%	6.2%	4.4%	5.7%	5.0%	4.8%	4.9%	4.9%	
Expenditures	2022	2023	2024	2025	2026	2027	2028	2029	
	Actual	Actual	Proj	Budget	Proj	Proj	Proj	Proj	
Payroll	\$ 444,622	\$ 458,814	\$ 471,929	\$ 516,979	\$ 537,659	\$ 559,165	\$ 581,531	\$ 604,793	(M16)
Advertising & Marketing	\$ 3,065	\$ 1,900	\$ 907	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	(M17)
Outside services	\$ 16,734	\$ 16,857	\$ 16,500	\$ 18,500	\$ 18,870	\$ 19,247	\$ 19,632	\$ 20,025	(M18)
Legal	\$ -	\$ 3,290	\$ 6,466	\$ 4,000	\$ 4,080	\$ 4,162	\$ 4,245	\$ 4,330	(M19)
Supplies	\$ 18,725	\$ 16,693	\$ 26,000	\$ 26,000	\$ 26,520	\$ 27,050	\$ 27,591	\$ 28,143	(M20)
Janitorial	\$ 1,168	\$ 2,804	\$ 1,750	\$ 2,500	\$ 2,550	\$ 2,601	\$ 2,653	\$ 2,706	(M21)
Equipment Fuel	\$ 1,137	\$ 1,142	\$ 1,200	\$ 1,200	\$ 1,224	\$ 1,248	\$ 1,273	\$ 1,299	(M22)
Security	\$ 1,539	\$ 2,594	\$ 8,000	\$ 8,000	\$ 8,160	\$ 8,323	\$ 8,490	\$ 8,659	(M23)
Insurance	\$ 106,867	\$ 119,192	\$ 129,890	\$ 142,879	\$ 157,167	\$ 172,884	\$ 190,172	\$ 209,189	(M24)
Utilities	\$ 38,998	\$ 42,518	\$ 46,947	\$ 64,159	\$ 66,084	\$ 68,066	\$ 70,108	\$ 72,211	(M25)
Misc. Expenses	\$ 12,468	\$ 14,099	\$ 10,500	\$ 14,161	\$ 14,444	\$ 14,733	\$ 15,028	\$ 15,328	(M26)
Maintenance & Repair (Equipment)	\$ 9,994	\$ 11,478	\$ 8,440	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824	(M27)
Maintenance & Repair (Structures)	\$ 850	\$ 92	\$ 5,000	\$ 7,500	\$ 7,650	\$ 7,803	\$ 7,959	\$ 8,118	(M28)
Maintenance & Repairs (Docks)	\$ 5,409	\$ 3,802	\$ 6,000	\$ 6,000	\$ 6,120	\$ 6,242	\$ 6,367	\$ 6,495	(M29)
Maintenance & Repair (Grounds)	\$ 3,816	\$ 4,752	\$ 10,000	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824	(M30)
Fuel Expense	\$ 280,282	\$ 275,127	\$ 275,127	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	(M31)
Fuel Credit Card Expense	\$ 7,399	\$ 7,603	\$ 7,603	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	(M32)
Total Marina Expenditures	\$ 953,073	\$ 982,757	\$ 1,032,260	\$ 1,112,378	\$ 1,151,487	\$ 1,192,954	\$ 1,236,958	\$ 1,283,693	
	-2.7%	5.2%	7.1%	11.4%	4.7%	4.7%	4.8%	4.9%	
Net Income	\$ 311,631	\$ 341,741	\$ 408,389	\$ 406,950	\$ 431,395	\$ 454,405	\$ 480,446	\$ 510,087	

2025 REAL ESTATE/INDUSTRIAL PROPERTY BUDGET

Revenues

IP Ground leases	\$ 582,003	(R1)
IP spur track leases	\$ 7,380	(R2)
Bldg 3 - Kemira	\$ 140,070	(R3)
Bldg 4 - Elwell	\$ 128,067	(R4)
Bldg 5 - MJ's Glass Production	\$ 66,495	(R5)
Bldg 6 - Kemira	\$ 216,882	(R6)
Bldg 7 - Western Forest Products	\$ 247,346	(R7)
Bldg 8 - Corrosion/Corrosion Shield	\$ 117,645	(R8)
Bldg 9 - Intech	\$ 121,891	(R9)
Bldg 10 - Noctel	\$ 62,129	(R10)
Bldg 11 - Ponder Burner	\$ 137,458	(R11)
Bldg 12 - Etec/Precision Saw/Plastic Forming	\$ 143,738	(R12)
Bldg 14 - 54-40 Brewing	\$ 116,863	(R13)
Bldg 15 - Foods In Season	\$ 131,196	(R14)
Bldg 16 - ERS	\$ 99,577	(R15)
Bldg 17 - MJ Glass/FIS/Lumino	\$ 177,938	(R16)
Bldg 18	\$ 398,502	(R17)
Bldg 19 - Wolseley	\$ 122,397	(R18)
Bldg 20	\$ 552,614	(R19)
Courthouse - City of Camas	\$ 98,936	(R20)
Westlie Ford	\$ 174,528	(R21)
Tenant Security Deposits	\$ -	(R22)
Utility Rev from Tenants	\$ 15,228	(R23)
Other IP Operating Revenue	\$ 5,923	(R24)
Infrastructure Fee	\$ 7,794	(R25)
Total Real Estate/IP Revenues	\$ 3,872,598	

Expenditures

Payroll	\$ 1,182,919	(R26)
Advertising & Marketing	\$ 5,500	(R27)
Outside Services	\$ 40,000	(R28)
Legal fees	\$ 20,000	(R29)
Supplies	\$ 14,000	(R30)
Fire System Monitoring	\$ 7,899	(R31)
Insurance	\$ 280,799	(R32)
Utilities	\$ 57,320	(R33)
Internet	\$ 2,458	(R34)
Stormwater	\$ 4,800	(R35)
Misc Expenses	\$ 1,000	(R36)
Maintenance & Repair (Dike)	\$ 54,730	(R37)
Maintenance & Repair (Grounds)	\$ 36,002	(R38)
Maintenance & Repair (Rail)	\$ 5,000	(R39)
Maintenance & Repair (Pumps)	\$ 3,000	(R40)
Maintenance & Repair (Equipment)	\$ 8,500	(R41)
Maintenance & Repair (Structures)	\$ 56,000	(R42)
Maintenance & Repair (Streets)	\$ 2,000	(R43)
Total Real Estate/IP Expenditures	\$ 1,781,927	

Net Income	\$ 2,090,671
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Port of Camas-Washougal
IP/REAL ESTATE
2025 Operating Budget Notes

The IP/Real Estate budget includes the following operations: all industrial buildings, land and rail spurs owned by the port in the industrial park and Steigerwald Commerce Center; along with real estate outside the industrial park area: Courthouse, Westlie Ford, and Washougal Waterfront.

Revenues:

- (R1) IP Ground Leases – based on lease agreement. The port has 9 land lease agreements with the following tenants: Advanced Drainage Systems, American Energy Propane, Columbia Resource Company, Ferguson Enterprises, Fitesa, Norwesco, Kiva, Metro Landscape, and West Columbia Gorge Humane Society.
- (R2) IP Spur Track Leases – based on lease agreement. The port has 3 spur track lease agreements with the following tenants: Fitesa, Norwesco, and Kiva.
- (R3) Bldg 3, Kemira – based on a 50-year lease agreement (expires 12-31-38).
- (R4) Bldg 4, Elwell – based on a 3-year lease agreement (expires 8-31-25 and has one, 2-year option term they exercised that extends the lease to 8-31-27).
- (R5) Bldg 5, Mary Janes' Glass Productions – based on a 5-year lease agreement (expires 9-30-28 but has two five-year lease options that if exercised would extend the lease to 9-30-38).
- (R6) Bldg 6, Kemira – based on a 40-year lease agreement (expires 5-31-38 but has one, ten-year option term that if exercised would extend the lease to 5-31-48).
- (R7) Bldg 7, WFP Engineered Products – based on a 4-year lease agreement (expires 12-31-26).
- (R8) Bldg 8, Corrosion Companies and Corrosion Shield –
Corrosion has exercised both of their 1-year options extending the lease to 6-30-26.
Corrosion Shield has exercised their one, 3-year option term extending the lease to 4-30-27).
- (R9) Bldg 9, Intech – Intech has exercised their one, 3-year option which extends the lease to 2-28-25.
- (R10) Bldg 10, Elwell – based on a 3-year lease and two, 1-year option terms if exercised will extend the lease to 12/31/26.
- (R11) Bldg 11, Ponder Burner – Ponder Burner has exercised their one, five-year option renewal that extends the lease to 9-30-25.
- (R12) Bldg 12, Etec, CW Muffler, and Plastic Forming –
Etec is based on a 3-year lease agreement that expires on 5-31-25 with two option periods that extend the lease to 5-31-32;
CW Muffler based on a five-year lease agreement that is anticipated to expire 11-30-27;

Plastic Forming is based on lease agreement that expires 11-30-25 (has one 6-month lease option extending the lease to 5-31-26.)

- (R13) Bldg 14, 54-40 Brewing – they have two leases, one is based on a 10-year lease agreement (expires 10-31-25 but has two, five-year option terms that if exercised would extend the lease to 10-31-35); the second one is based on a new lease for Fastenal's bay that began 10-1-21 and will line up with their first lease on options and lease expiration.
- (R14) Bldg 15, Foods In Season – based on a 15-year lease agreement (expires 12-31-28).
- (R15) Bldg 16, ERS –has exercised their one five-year option extending the lease to 4-30-29.
- (R16) Bldg 17, MJ House of Glass, Foods In Season, and Lumino Wellness –
MJ House of Glass lease is currently in the one, 5-year option that extends the lease to 2-28-26;
Foods In Season is based on a 13-year lease agreement (expires 12-31-28); and
Lumino Wellness is based on a 3-year lease agreement and one, 2-year option term that would extend the lease to 1-31-27.
- (R17) Bldg 18, Panther RV, Swift Mfg, Hidden River Roasters, iFill Cup, and QPC–
Panther RV has two leases, the first one is based on a 5-year lease agreement (expires 7-31-26 but has one, 5-year option that if exercised would extend the lease to 7-31-31); the second lease is also based on a 5-year agreement (expires 7-31-26 but has one, 5-year option that if exercised would extend the lease to 7-31-31);
Hidden River Roasters is based on a 5-year lease agreement that expires 3-31-27.
iFill Cup is based on a 10-year lease agreement (expires 7-31-28 but has two, 5-year options that if exercised would extend the lease to 7-31-38).
QPC has exercised their one, 2-year option extending the lease to 3-31-26.
- (R18) Bldg 19, Ferguson –has exercised two, 3-year options, the second option extends the lease to 11-30-27.
- (R19) Bldg 20 – Paradigm Outdoors, Recluse Brewing, Grains of Wrath, Real Carbon, Arbiter, VEGA
Paradigm – has 2 bays, they have exercised the first of three eighteen-month options that if exercised would extend the leases until 3-31-29.
Recluse – based on a 5-year lease agreement that expires 3-31-28 with one 5-year option that would extend the lease to 3-31-33.
Grains of Wrath - based on a 5-year lease agreement that expires 3-31-28 with one 5-year option that would extend the lease to 3-31-33.
Real Carbon – based on a 5-year lease agreement that expires 3-31-28 with one 2-year option that would extend the lease to 3-31-30.
Arbiter – based on a 5-year lease agreement that expires 3-31-28.
VEGA – based on a 4-year lease agreement that expires 3-31-27, (has two, 1-year options that would extend the lease to 3-31-29)
- (R20) Courthouse City of Camas – based on a 5-year lease agreement (expires 12-31-27).

- (R21) Westlie Ford – based on a 5-year lease agreement and has two, 5-year options with the first option being exercised that extends the lease to 12-31-25, if second option is exercised it will extend the lease to 12-31-30.
- (R22) Tenant Security Deposits – not anticipating any additional tenant security deposits during 2025.
- (R23) Utility Revenue from Tenants – based on 2024 billings. These are utilities (water/sewer) that are billed to the port and then the port passes on to the tenant. Buildings 12 and 17 do not have separate metering for water.
- (R24) Other IP Operating Revenue – based on 2024 projected revenue which includes late fees and temporary lease agreements.
- (R25) Infrastructure Fee – fee charged to customers that purchase land in SCC and are then obligated to SCC Infrastructure Agreement, which charges a fee to those land owners to assist in costs for future infrastructure needs in SCC. There are currently five companies that are tied to the SCC Infrastructure Agreement: Alpha Ready Mix; Maddix Properties/Eric Reimer; McDonald Excavating; GAH/Grant Hedblum; and United Precision Corp, LLC.

Expenditures:

- (R26) Payroll – includes salaries, wages and employee benefits. Salaries and wages will increase by an average of 7% for 2025. Employer benefits are based on PERS retirement, along with an increase in employer contributions due to salary/wage increases; medical premium coverage that will decrease on average by 6.7% for Kaiser and increase by 8.1% for Uniform Medical; L&I and unemployment rates are anticipated to increase; the long-term care tax and the family and medical leave premium will remain the same.
- (R27) Advertising & Marketing – based on 2024 projected expenditures and 5-year trend analysis that includes the Port Report.
- (R28) Outside Services - based on 2024 projected expenditures and 5-year trend analysis that includes the following expenses: annual backflow testing, annual fire extinguisher inspection, annual fire sprinkler inspection, MFA ground water monitoring at waterfront, ELS mitigation monitoring contracts at SCC, WEDA membership dues, and other potential services. An every 5-year fire system testing is budgeted for \$20,000.
- (R29) Legal – based on 2024 projected expenditures and 5-year trend analysis.
- (R30) Supplies – based on 2024 expenditures and 5-year trend analysis. Various supplies for staff to make repairs.
- (R31) Fire System Monitoring – based on contract with Express Fire Systems to monitor and inspect IP building fire systems.

- (R32) Insurance – based on 2024-2025 expenditures with 10% increase. Between 2018-2023 insurance increased by an average of 12.1%. 2024 rates increased by 9.5%. A budgeted 10% increase is \$25,528.
- (R33) Utilities – includes Clark PUD electricity, NWNG, Waste Connection garbage, and City of Washougal water and sewer expenses. Based on 2024 expenditures plus a 3% increase.
- (R34) Internet – based on 2024 projected expenditures.
- (R35) Stormwater – based on 2024 annual fees from Department of Ecology for Stormwater Construction Permit for Waterfront Development plus DOE's average 5% annual increase.
- (R36) Miscellaneous Expenses – other expenses based on 5-year trend analysis.
- (R37) Maintenance & Repair (Dike) – Based on 2024 expenditures along with 5-year trend analysis. Service to repair and maintain the dike, includes spray contract, and electricity costs to maintain appropriate water level behind dike. Removed allocation for DNR in 2025, no longer available.
- (R38) Maintenance & Repair (Grounds) – Based on 2024 expenditures along with 5-year trend analysis and asset management inspection. Service to repair and maintain port grounds includes spraying contract, landscaping, parking lots and road maintenance projects. Increasing expenditure in 2021 to include irrigation project at courthouse, increased landscape equipment requires increased maintenance expense, and mitigation plants that will die and need to be replaced.
- (R39) Maintenance & Repair (Rail) – Based on 2024 expenditures along with 5-year trend analysis and asset management inspection. Service to repair and maintain rail system.
- (R40) Maintenance & Repair (Pumps) – Based on 2024 expenditures along with 5-year trend analysis and asset management inspection. Service to repair and maintain dike pump system.
- (R41) Maintenance & Repair (Equipment) – Based on 2024 expenditures along with 5-year trend analysis and asset management inspection. Service to repair and maintain port equipment.
- (R42) Maintenance & Repair (Structures) – Based on 2024 expenditures along with 5-year trend analysis and asset management inspections. Added a contract in 2024 for overhead door service for all buildings. Service to repair and maintain port buildings and IP shop structures.
- (R43) Maintenance & Repair (Streets) – New expense line as of 2023, based on 2024 projected expenditures. Transferring costs of minor street repair to this line item from the grounds expense line item. Minor maintenance of potholes, striping, and crackfill of streets and parking lots.

REAL ESTATE/INDUSTRIAL PARK ANALYSIS

Revenues	2022 Actual	2023 Actual	2024 Proj	2025 Budget	2026 Proj	2027 Proj	2028 Proj	2029 Proj	
IP Ground leases	\$ 521,735	\$ 538,428	\$ 546,799	\$ 582,003	\$ 598,727	\$ 616,579	\$ 637,460	\$ 668,829	(R1)
IP spur track leases	\$ 7,577	\$ 7,380	\$ 7,380	\$ 7,380	\$ 7,641	\$ 7,903	\$ 8,028	\$ 8,269	(R2)
Bldg 3 - Kemira	\$ 121,311	\$ 130,894	\$ 134,167	\$ 140,070	\$ 143,572	\$ 147,161	\$ 150,840	\$ 155,365	(R3)
Bldg 4 - Elwell	\$ 77,256	\$ 120,715	\$ 124,337	\$ 128,067	\$ 131,909	\$ 135,866	\$ 139,942	\$ 144,140	(R4)
Bldg 5 - MJ's Glass Productions	\$ 44,316	\$ 45,912	\$ 57,645	\$ 66,495	\$ 68,490	\$ 70,545	\$ 72,661	\$ 74,841	(R5)
Bldg 6 - Kemira	\$ 186,042	\$ 197,940	\$ 207,741	\$ 216,882	\$ 223,389	\$ 230,090	\$ 236,993	\$ 244,103	(R6)
Bldg 7 - WFP	\$ 136,116	\$ 136,116	\$ 140,196	\$ 247,346	\$ 254,767	\$ 262,410	\$ 270,282	\$ 278,391	(R7)
Bldg 8 - Corrosion/Corrosion Shield	\$ 102,998	\$ 110,892	\$ 114,218	\$ 117,645	\$ 128,251	\$ 139,175	\$ 143,350	\$ 147,651	(R8)
Bldg 9 - Intech	\$ 104,987	\$ 115,509	\$ 118,471	\$ 121,891	\$ 125,547	\$ 129,314	\$ 133,193	\$ 137,189	(R9)
Bldg 10 - Noctel	\$ 49,803	\$ 57,610	\$ 60,319	\$ 62,129	\$ 63,993	\$ 65,912	\$ 67,890	\$ 69,927	(R10)
Bldg 11 - Ponder Burner	\$ 123,261	\$ 126,958	\$ 130,767	\$ 137,458	\$ 149,886	\$ 154,382	\$ 159,014	\$ 163,784	(R11)
Bldg 12 - Etec/ CW Muffler/Plastic Forming	\$ 106,280	\$ 127,216	\$ 140,744	\$ 143,738	\$ 162,398	\$ 167,270	\$ 172,288	\$ 177,457	(R12)
Bldg 14 -54-40 Brewing	\$ 109,581	\$ 111,633	\$ 114,217	\$ 116,863	\$ 119,572	\$ 122,347	\$ 125,189	\$ 128,945	(R13)
Bldg 15 - Foods In Season	\$ 126,156	\$ 131,196	\$ 131,196	\$ 131,196	\$ 136,440	\$ 136,440	\$ 136,440	\$ 140,533	(R14)
Bldg 16 - ERS	\$ 91,127	\$ 93,861	\$ 96,677	\$ 99,577	\$ 102,565	\$ 105,642	\$ 108,811	\$ 112,075	(R15)
Bldg 17 - MJ House Glass/FIS/Lumino	\$ 165,835	\$ 172,545	\$ 175,201	\$ 177,938	\$ 192,089	\$ 196,820	\$ 200,100	\$ 206,103	(R16)
Bldg 18	\$ 351,183	\$ 372,674	\$ 388,524	\$ 398,502	\$ 414,642	\$ 430,667	\$ 465,064	\$ 479,016	(R17)
Bldg 19 - Ferguson	\$ 112,010	\$ 115,371	\$ 118,832	\$ 122,397	\$ 126,069	\$ 129,851	\$ 133,746	\$ 137,759	(R18)
Bldg 20	\$ -	\$ 257,346	\$ 498,629	\$ 552,614	\$ 570,082	\$ 568,181	\$ 579,644	\$ 597,033	(R19)
Courthouse - City of Camas	\$ 48,084	\$ 74,936	\$ 96,055	\$ 98,936	\$ 101,905	\$ 104,962	\$ 108,111	\$ 111,354	(R20)
Westlie Ford	\$ 164,496	\$ 169,440	\$ 169,440	\$ 174,528	\$ 179,764	\$ 185,157	\$ 190,711	\$ 196,433	(R21)
Tenant Security Deposits	\$ 128,870	\$ 34,012	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(R22)
Utility Rev from Tenants	\$ 14,963	\$ 15,228	\$ 15,228	\$ 15,228	\$ 15,228	\$ 15,228	\$ 15,228	\$ 15,228	(R23)
Other IP Operating Revenue	\$ 2,339	\$ 5,671	\$ 5,750	\$ 5,923	\$ 5,923	\$ 5,923	\$ 5,923	\$ 5,923	(R24)
Infrastructure Fee	\$ 7,014	\$ 7,568	\$ 7,567	\$ 7,794	\$ 8,028	\$ 8,269	\$ 8,517	\$ 8,772	(R25)
Total Real Estate/IP Revenues	\$ 2,903,340	\$ 3,277,050	\$ 3,600,099	\$ 3,872,598	\$ 4,030,875	\$ 4,136,091	\$ 4,269,424	\$ 4,409,118	
	8.4%	12.9%	9.9%	7.6%	4.1%	2.6%	3.2%	3.3%	

Expenditures	2022 Actual	2023 Actual	2024 Proj	2025 Budget	2026 Proj	2027 Proj	2028 Proj	2029 Proj	
Payroll	\$ 978,595	\$ 1,096,992	\$ 1,229,066	\$ 1,182,919	\$ 1,230,235	\$ 1,279,445	\$ 1,330,623	\$ 1,383,848	(R26)
Advertising & Marketing	\$ 2,519	\$ 5,991	\$ 4,789	\$ 5,500	\$ 5,610	\$ 5,722	\$ 5,837	\$ 5,953	(R27)
Outside Services	\$ 44,956	\$ 30,807	\$ 33,814	\$ 40,000	\$ 40,800	\$ 41,616	\$ 42,448	\$ 43,297	(R28)
Legal fees	\$ 8,922	\$ 32,420	\$ 15,237	\$ 20,000	\$ 20,400	\$ 20,808	\$ 21,224	\$ 21,649	(R29)
Real Estate Commission Expense	\$ 5,358	\$ 5,358		\$ -					(R30)
Supplies	\$ 10,128	\$ 15,121	\$ 12,000	\$ 14,000	\$ 14,280	\$ 14,566	\$ 14,857	\$ 15,154	(R30)
Fire System Monitoring	\$ 11,172	\$ 6,895	\$ 7,291	\$ 7,899	\$ 8,057	\$ 8,218	\$ 8,382	\$ 8,550	(R31)
Insurance	\$ 182,650	\$ 241,219	\$ 255,272	\$ 280,799	\$ 308,879	\$ 339,767	\$ 373,744	\$ 411,118	(R32)
Utilities	\$ 51,706	\$ 54,081	\$ 55,703	\$ 57,320	\$ 59,040	\$ 60,811	\$ 62,635	\$ 64,514	(R33)
Internet	\$ 1,467	\$ 1,673	\$ 2,122	\$ 2,458	\$ 2,507	\$ 2,557	\$ 2,608	\$ 2,660	(R34)
Stormwater	\$ 4,672	\$ 2,350	\$ 2,468	\$ 4,800	\$ 4,896	\$ 4,994	\$ 5,094	\$ 5,196	(R35)
Misc. Expenses	\$ 17	\$ 6,259	\$ 1,000	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	(R36)
Maintenance & Repair (Dike)	\$ 42,549	\$ 42,001	\$ 65,000	\$ 54,730	\$ 55,825	\$ 56,941	\$ 58,080	\$ 59,242	(R37)
Maintenance & Repair (Grounds)	\$ 35,131	\$ 31,807	\$ 39,000	\$ 36,002	\$ 36,722	\$ 37,457	\$ 38,206	\$ 38,970	(R38)
Maintenance & Repair (Rail)	\$ 713	\$ 20	\$ 5,000	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	(R39)
Maintenance & Repair (Pumps)	\$ 931	\$ 885	\$ 3,000	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	(R40)
Maintenance & Repair (Equipment)	\$ 5,887	\$ 8,728	\$ 8,500	\$ 8,500	\$ 8,670	\$ 8,843	\$ 9,020	\$ 9,201	(R41)
Maintenance & Repair (Structures)	\$ 18,743	\$ 37,363	\$ 56,000	\$ 56,000	\$ 57,120	\$ 58,262	\$ 59,428	\$ 60,616	(R42)
Maintenance & Repair (Streets)	\$ 1,676	\$ 1,627	\$ 2,000	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	(R43)
Tenant Security Deposit release	\$ 16,580	\$ 12,971	\$ 2,500						
Total Real Estate/IP Expenditures	\$ 1,424,372	\$ 1,634,568	\$ 1,799,762	\$ 1,781,927	\$ 1,864,261	\$ 1,951,452	\$ 2,043,859	\$ 2,141,875	
	4.7%	14.8%	10.1%	-1.0%	4.6%	4.7%	4.7%	4.8%	
Net Income	\$ 1,478,968	\$ 1,642,482	\$ 1,800,338	\$ 2,090,671	\$ 2,166,614	\$ 2,184,640	\$ 2,225,565	\$ 2,267,244	

2025 PARKS BUDGET

Revenues

Park & Trail Fees	\$	5,000	(P1)
Adopt-a-bench	\$	-	(P2)
Total Park Revenues	\$	5,000	

Expenditures

Payroll	\$	254,787	(P3)
Marketing	\$	2,000	(P4)
Outside Services	\$	2,000	(P5)
Supplies	\$	3,000	(P6)
Janitorial	\$	3,000	(P7)
Insurance	\$	6,549	(P8)
Utilities	\$	13,948	(P9)
Misc Expenses	\$	500	(P10)
Maintenance & Repair (Equipment)	\$	7,000	(P11)
Maintenance & Repair (Structures)	\$	3,000	(P12)
Maintenance & Repair (Grounds)	\$	11,000	(P13)
Total Park Expenditures	\$	306,785	
Net Income	\$	(301,785)	

Port of Camas-Washougal
PARKS
2025 Operating Budget Notes

The Parks budget includes revenues and expenditures to maintain the following Port parks and trails: Washougal Waterfront Park & Trail, Children's Natural Play Area, Captain William Clark Park, Lewis & Clark Heritage Trail (levee), Marina Park, and Parkers Landing Historical Park.

Revenues:

- (P1) Park & Trail Use Fees – based on 2019, 2022, 2023 and 2024 revenues.
- (P2) Adopt-a-bench – No benches left. A person spends \$2,500 to adopt a bench or \$3,000 to adopt a picnic table. \$403 (up from \$310) goes towards the cost of the plaque and the remaining funds goes towards the arts reserves for the next art project. Currently \$37,100 in reserves.

Expenditures:

- (P3) Payroll – includes salaries, wages and employee benefits. Salaries and wages will increase by an average of 7% for 2025. Employer benefits are based on PERS retirement, along with an increase in employer contributions due to salary/wage increases; medical premium coverage that will decrease on average by 6.7% for Kaiser and increase by 8.1% for Uniform Medical; L&I and unemployment rates are anticipated to increase; the long-term care tax and the family and medical leave premium will remain the same.
- (P4) Marketing – based on 2024 projected expenditures and 5-year trend analysis that includes the Port Report.
- (P5) Outside Services – based on 2024 projected expenditures and 5-year trend analysis that includes Backflow testing, and annual fee to WSDOT for 2 freeway park signs.
- (P6) Supplies – based on 2024 projected expenditures and 5-year trend analysis.
- (P7) Janitorial – based on 2024 projected expenditures and 5-year trend analysis..
- (P8) Insurance – based on 2024-2025 expenditures with 10% increase. Between 2018-2023 insurance increased an average of 12.1%. 2024 rates increased by 9.5%. A budgeted 10% increase is \$595.
- (P9) Utilities – based on 2024 projected expenditures; includes Clark PUD electricity and City of Washougal water, sewer and stormwater expenses, and Clark PUD Clip Rebate for solar paneled restroom structure.
- (P10) Misc. Expenses – other expenses based on 2024 expenditures.

- (P11) Maintenance & Repair (Equipment) – based on 2024 projected expenditures; includes service to repair and maintain port equipment.
- (P12) Maintenance & Repair (Structures) – based on 2024 projected expenditures; includes service to repair and maintain port structures such as restroom, picnic shelter, rose arbor, and lighting system.
- (P13) Maintenance & Repair (Grounds) – based on 2024 projected expenditures; includes repair of landscape equipment, irrigation repairs, grass seed, fertilizer/pesticides, bark/mulch, spray contract, and DNR crew maintenance of invasive species.

PARKS ANALYSIS

Revenues	2022 Actual	2023 Actual	2024 Proj	2025 Budget	2026 Proj	2027 Proj	2028 Proj	2029 Proj	
Park/Trail Fees	\$ 4,810	\$ 5,827	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	(P1)
Adopt A Bench/Nature Play Area Donations	\$ 18,100	\$ 10,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(P2)
Total Parks Revenues	\$ 22,910	\$ 16,027	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
	816.40%	-30.04%	-68.80%	0.00%	0.00%	0.00%	0.00%	0.00%	
Expenditures	2022 Actual	2023 Actual	2024 Proj	2025 Budget	2026 Proj	2027 Proj	2028 Proj	2029 Proj	
Payroll	\$ 84,744	\$ 144,095	\$ 226,175	\$ 254,787	\$ 264,979	\$ 275,578	\$ 286,601	\$ 298,065	(P3)
Marketing	\$ 1,492	\$ 1,825	\$ 907	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	(P4)
Outside Services	\$ 1,819	\$ 1,855	\$ 2,000	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	(P5)
Supplies	\$ 2,011	\$ 2,039	\$ 8,144	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	(P6)
Janitorial	\$ 1,458	\$ 4,834	\$ 3,000	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	(P7)
Insurance	\$ 5,312	\$ 5,719	\$ 5,954	\$ 6,549	\$ 7,204	\$ 7,925	\$ 8,717	\$ 9,589	(P8)
Utilities	\$ 15,053	\$ 13,411	\$ 12,300	\$ 13,948	\$ 14,367	\$ 14,798	\$ 15,242	\$ 15,699	(P9)
Misc Expenses	\$ -	\$ -	\$ 500	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	(P10)
Maintenance & Repair (Equipment)	\$ 3,417	\$ 3,300	\$ 7,000	\$ 7,000	\$ 7,140	\$ 7,283	\$ 7,428	\$ 7,577	(P11)
Maintenance & Repair (Structures)	\$ 487	\$ 1,635	\$ 3,000	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	(P12)
Maintenance & Repair (Grounds)	\$ 15,076	\$ 15,215	\$ 20,000	\$ 11,000	\$ 11,220	\$ 11,444	\$ 11,673	\$ 11,907	(P13)
Total Parks Expenditures	\$ 130,869	\$ 193,928	\$ 288,980	\$ 306,785	\$ 318,680	\$ 331,073	\$ 343,988	\$ 357,449	
	-20.52%	48.19%	49.01%	6.16%	3.88%	3.89%	3.90%	3.91%	
Net Income	\$ (107,959)	\$ (177,901)	\$ (283,980)	\$ (301,785)	\$ (313,680)	\$ (326,073)	\$ (338,988)	\$ (352,449)	

2024 BUDGETED GENERAL & ADMINISTRATIVE

	2023 Actual	2024 Budget	2025 Budget	% Change	
General & Administrative Revenues:					
Sponsorship Revenues	\$ 30,880	\$ 25,000	\$ 30,000		(G1)
Total General & Administrative Revenues	\$ 30,880	\$ 25,000	\$ 30,000		
General & Administrative Expenditures:					
Salaries and wages	\$ 487,745	\$ 681,325	\$ 624,637	-8.3%	(G2)
Overtime - Permanent EE's	\$ 9,666	\$ 14,000	\$ 14,000	0.0%	(G3)
Standby/Hazard Pay	\$ 25,331	\$ 25,631	\$ 25,980	1.4%	(G4)
Employee benefits & payroll taxes	\$ 260,815	\$ 322,695	\$ 327,157	1.4%	(G5)
Commissioner's comp and benefits	\$ 95,251	\$ 103,089	\$ 111,439	8.1%	(G6)
Employee Uniforms	\$ 9,739	\$ 8,850	\$ 8,925	0.8%	(G7)
Team Building			\$ 8,000	#DIV/0!	(G8)
Employee Relations	\$ 8,700	\$ 8,919	\$ 10,000	12.1%	(G9)
Training Program	\$ 30,776	\$ 42,600	\$ 42,600	0.0%	(G10)
Wellness benefit	\$ 10,469	\$ 10,920	\$ 11,340	3.8%	(G11)
Advertising	\$ 17,324	\$ 19,000	\$ 20,550	8.2%	(G12)
Outside services	\$ 48,968	\$ 19,000	\$ 115,890	509.9%	(G13)
Legal fees	\$ 52,807	\$ 50,000	\$ 60,000	20.0%	(G14)
State audit	\$ 14,059	\$ 31,600	\$ 18,300	-42.1%	(G15)
Concerts in the park	\$ 24,844	\$ 21,158	\$ 23,000	8.7%	(G16)
IT Services	\$ 82,848	\$ 116,200	\$ 138,977	19.6%	(G17)
Office supplies	\$ 8,580	\$ 10,000	\$ 10,000	0.0%	(G18)
Copier	\$ 3,911	\$ 5,880	\$ 6,599	12.2%	(G19)
Printing and binding	\$ 4,500	\$ 4,500	\$ 4,500	0.0%	(G20)
Postage	\$ 2,156	\$ 1,650	\$ 1,920	16.4%	(G21)
Janitorial Maint	\$ 3,610	\$ 2,000	\$ 2,084	4.2%	(G22)
Promotional Hosting	\$ 926	\$ 3,000	\$ 3,000	0.0%	(G23)
Insurance	\$ 9,218	\$ 8,373	\$ 9,210	10.0%	(G24)
Marketing	\$ 29,844	\$ 35,000	\$ 36,000	2.9%	(G25)
Memberships & dues	\$ 40,309	\$ 37,000	\$ 37,116	0.3%	(G26)
Wheels & Wings	\$ 8,574	\$ 8,000	\$ 9,500	18.8%	(G27)
Publications	\$ 162	\$ 200	\$ 200	0.0%	(G28)
Taxes (Use tax)	\$ 7	\$ 100	\$ 100	0.0%	(G29)
Utilities	\$ 16,238	\$ 16,223	\$ 16,748	3.2%	(G30)
Telephone & communication	\$ 23,483	\$ 26,715	\$ 23,329	-12.7%	(G31)
Miscellaneous expenses	\$ 38,689	\$ 46,500	\$ 37,114	-20.2%	(G32)
Maintenance & Repair (Office)	\$ 7,244	\$ 5,000	\$ 10,000	100.0%	(G33)
Maintenance & Repair (Grounds)	\$ -	\$ 200	\$ 200	0.0%	(G34)
Office Security	\$ 1,198		\$ 850	#DIV/0!	(G35)
Green Team			\$ 5,000	#DIV/0!	(G36)
Fuel expense	\$ 28,825	\$ 28,000	\$ 28,000	0.0%	(G37)
Election expense	\$ -	\$ 13,000		-100.0%	(G38)
Total General & Administrative Expenditures	\$ 1,406,816	\$ 1,726,329	\$ 1,802,265	22.7%	

Port of Camas-Washougal
GENERAL & ADMINISTRATIVE
2025 Operating Budget Notes

The General & Administrative budget includes revenues and expenditures that cannot specifically be allocated to any one cost center. For example: commissioner costs, attorney fees to attend commission meetings, computer maintenance, etc.

Revenues:

- (G1) Sponsorship Revenue – based on 2019, 2022, 2023 and 2024 revenues. These revenues include sponsorship for the summer July concert and the Wheels & Wings event.

Expenditures:

- (G2) Payroll – includes salaries and wages less the allocation of General & Administrative payroll to the operating areas. Salaries and wages will increase by an average of 7% for 2025.
- (G3) Overtime – based on 2024 projected expenditures.
- (G4) Standby/Hazard Pay – standby pay based on number of work days and weekends for the calendar year. One maintenance staff will be paid \$30 on weekdays (Mon-Thurs) and \$60 on weekends (Fri-Sun) and holidays to be on-call for port emergency calls. This amount was increased from \$20 on weekdays and \$40 on weekends for 2019 to the new rates in 2020. Hazard pay was a new benefit for staff in 2020 due to COVID-19. Staff receive \$15/hr additional pay when cleaning restrooms and picking up garbage.
- (G5) Employee benefits & payroll taxes. Employer benefits are based on PERS retirement, along with an increase in employer contributions due to salary/wage increases; medical premium coverage that will decrease on average by 6.7% for Kaiser and increase by 8.1% for Uniform Medical; L&I and unemployment rates are anticipated to increase; the long-term care tax and the family and medical leave premium will remain the same.
- (G6) Commissioner's Comp & Benefits – wages are based on RCW allowable meetings of 96 for each commissioner along with current meeting rate of \$161; plus a \$360 monthly salary. Benefits are based on 2025 Kaiser's family rate along with dental and payroll tax costs.
- (G7) Employee Uniforms – based on port resolution that maintenance staff will receive an annual amount of \$600 for port uniforms. An additional amount was budgeted for other port administrative staff uniform needs.
- (G8) Team Building – based on Port policy, can spend up to \$8,000 annually on team building activities and awards.

- (G9) Employee Relations – based on 2024 expenditures; this account includes costs that were previously placed in the travel account. These costs include meals and mileage not associated with training, and miscellaneous expenses.
- (G10) Training Program – based on 2024 expenditures; this account includes costs that were previously placed in the travel, registration, and continuing education accounts. With the new port training program, there is more emphasis that all staff be taking training classes.
- (G11) Wellness Benefit – based on port resolution that all port staff and commissioners may receive a \$35 monthly reimbursement for wellness activities. In 2021 the resolution was modified to place all port staff's monthly \$35 into a VEBA account so that all staff can receive a wellness benefit rather than completing a reimbursement form.
- (G12) Advertising - based on 2024 expenditures and 5-year trend analysis that includes the following expenses: Jung le Han website maintenance and Gravitate Design Studio for website analytics and miscellaneous ads.
- (G13) Outside Services - based on fixed annual expenses such as, Emergency Response Drill, Salary Survey by HR Answers, and a miscellaneous outside services amount. 2025 includes funds for the Economic Impact Study and Strategic Plan Update.
- (G14) Legal – based on 2025 projected expenditures for attorney work relating to board meetings.
- (G15) State Audit – Port will have a financial audit and accountability audit. Budgeted amount directly from the State Auditor's office.
- (G16) Concerts in the park – based on the approximate cost of one band, overtime costs, port-a-potties and various supplies for a concert in the park event.
- (G17) IT Services – based on 2024 expenditures and 5-year trend analysis, reviewing our computer inventory needs, and a new accounting software.
- (G18) Office supplies - based on 2024 expenditures and 5-year trend analysis that includes supplies for the administrative office.
- (G19) Copier – based on 2024 expenditures; includes the cost of a copier lease.
- (G20) Printing & Binding – based on 2024 expenditures for annual report.
- (G21) Postage – based on 2024 expenditures. Most correspondence is done electronically but we do have tenants who like a mailed statement, vendor payments, and other misc. mailings.
- (G22) Janitorial Maintenance – based on 2024 expenditures for janitorial supplies for administration building.
- (G23) Promotional Hosting – only expense account that must be budgeted before it can be used, per RCW 53.36.120. We have begun spending a little more through this account from the IP Forum to potential lease/sale clients, and potential waterfront interest; therefore, I allocated \$3,000.

- (G24) Insurance – based on 2024-2025 expenditures with 10% increase. Between 2018-2023 insurance increased by an average of 12.1%. 2024 rates increased by 9.5%. A budgeted 10% increase is \$837.
- (G25) Marketing – based on 2024 expenditures and 5-year trend analysis along with any new marketing strategies. This includes the design and postage of the port report, port SWAG, sponsorship to Ducky Derby, CRYC, and Chamber baskets, Earth Day marketing, Lunch with Dave, ad in Columbia Gorge Magazine, and holiday lights in the park.
- (G26) Memberships & Dues – based on 2024 expenditures and 5-year trend analysis that include membership to the following organizations: WPPA, Rotary, Chamber, CREDC, PNWW, RTC, WFOA, GFOA, Downtown Associations, SHRM, etc.
- (G27) Wheels & Wings – based on 2019, 2022, 2023 and 2024 expenditures. There was no event in 2020 and 2021 due to COVID-19.
- (G28) Publications – based on 2024 expenditures and 5-year trend analysis for expenditures that include electronic Columbian and Post Record subscription and DJC.
- (G29) Taxes - based on 2024 expenditures.
- (G30) Utilities – based on 2024 expenditures with 3% increase that includes Clark PUD electricity, NWNG, Waste Connection garbage, City of Washougal water and sewer expenses.
- (G31) Telephone & Communication/Security - based on 2024 expenditures that includes Ziplly (internet services), Intermedia and Valley Tel phone services, on-call staff cell phone, staff cell phone reimbursement (all maintenance staff and eligible administrative staff), plus any miscellaneous phone costs.
- (G32) Miscellaneous Expenses – based on 2024 expenditures, primarily credit card fees from Xpress Bill Pay, SportSites, and ADP payroll processing.
- (G33) Maintenance & Repair (Office) – based on 2024 expenditures along with 5-year trend analysis and asset management inspections. Service to repair and maintain administration office.
- (G34) Maintenance & Repair (Grounds) – based on 2024 expenditures along with 5-year trend analysis. Service to repair and maintain port grounds around the port administration office.
- (G35) Fuel Expense – based on 2024 expenditures along with 5-year trend analysis for fuel for port vehicles.
- (G36) Election Expense – based on 5-year trend analysis and how many commissioners are up for election. The 2019 election for District 2 was billed in 2020. No expense for 2021, 2021 elections for District 1 & 3, billed in 2022. 2023 election expense will be billed in 2024. 2025 expense will be billed in 2026.