Port of Skamania County
Fiscal Year 2027
General Fund Budget and Tax Levy

Proposed

November 16, 2026

	Revenue	Expense
Marine Terminal	$ 56,000	$ 6,771
Capital Contributions/Expenditures	$ 2,023,502	$ 2,525,710
Property Lease/Rental	$ 1,049,145	$ 831,837
General and Administrative	$ -	$ 458,451
Debt	$ -	$ 67,667
Reserves	$ 277,472	$ -
Nonoperating	$ 119,000	$ 24,530
Property Tax Revenue	$ 389,846	$ -
TOTAL	**$ 3,914,965**	**$ 3,914,965**

Port of Skamania County
Fiscal Year 2027
General Fund Budget Summary

	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
Operating Revenues					
Property Revenues	**1,039,145**	**976,599**	**1,661,665**	**1,264,218**	**1,253,211**
Lease Revenues	841,860	785,793	1,428,556	1,030,654	1,030,864
Lease Expense Reimb.	100,000	100,000	116,240	107,459	98,523
Leasehold Taxes	97,285	90,806	116,868	126,105	123,825
Marine Terminal Revenues	**56,000**	**56,000**	**57,801**	**29,469**	**198,887**
Docking Fees	56,000	56,000	57,801	17,815	64,675
Expense Reimbursements	-	-	-	11,654	30,347
Other/Miscellaneous	10,000	10,000	195,004	23,859	103,865
Total Operating Revenues	**1,105,145**	**1,042,599**	**1,914,470**	**1,317,545**	**1,452,098**
Operating Expenses					
Salaries, Wages & Benefits	**534,040**	**570,824**	**523,290**	**494,327**	**440,800**
Administration	161,316	157,402	154,183	150,729	146,109
Maintenance	338,537	379,376	341,429	318,486	273,381
Commissioners	34,187	34,046	27,678	25,113	21,310
Property Expenses	**500,070**	**469,866**	**440,055**	**450,999**	**559,631**
Maintenance	144,000	119,000	91,680	98,111	80,039
Utilities	125,000	114,600	105,848	89,364	187,373
Insurance	120,776	133,371	121,306	126,035	111,741
Lease - Corp and BNSF	2,200	2,000	2,144	2,123	31,067
Marine Terminal	-	-	-	12,463	27,569
Leasehold Taxes	108,095	100,896	119,078	122,904	121,841
General Administration	**262,948**	**227,755**	**176,154**	**148,809**	**152,308**
Outside Services	147,078	120,655	116,709	105,146	98,934
Legal Fees	15,000	15,000	9,564	7,859	8,276
Other G & A	100,869	92,100	49,882	35,803	45,098
Equipment Purchases	**2,000**	**1,500**	**32,735**	**35,688**	**3,641**
Office / Admin	2,000	1,500	3,504	652	3,641
Facilities	-	-	29,231	35,035	-
Total Operating Expenses	**1,299,058**	**1,269,945**	**1,172,235**	**1,129,823**	**1,156,380**
Operating Income / (Loss)	**(193,913)**	**(227,346)**	**742,235**	**187,723**	**295,718**

Port of Skamania County
Fiscal Year 2027
General Fund Budget Summary

	2027	2026	2025	2024	2023
	Budget	**Budget**	**Actual**	**Actual**	**Actual**
Non-Operating Revenue:			339,229	81,481	135,538
Cascades Business Park - State Appropriation	970,000	970,000		-	
.09 Funding - CERB Planning Grant Match	18,750	100,000		-	67,016
CERB Planning Grant - Light Industrial Building	75,000	100,000			
Cascades Business Park - Federal Appropriation	959,752	959,752		81,481	13,060
Property Taxes	389,846	382,389	368,268	360,780	355,743
Investment Interest	100,000	100,000	172,786	144,908	109,383
Other Taxes and Non-operating revenue	19,000	19,000	44,480	31,216	27,964
Total Non-Operating Revenues	**2,532,348**	**3,247,167**	**934,636**	**1,381,913**	**628,628**
Non-Operating Expenses					
Projects	**2,523,710**	**3,045,778**	**513,451**	**182,628**	**287,454**
NB Bldg Discovery 2 - Skylight repair	40,000	40,000	-		
Evergreen - Army Corp Building	75,000	75,000	-	-	
Cascades Business Park - State Appropriation	970,000	970,000	-	-	
Cascades Business Park - EPA Direct Approp	959,752	959,752	-	-	
Cascades Business Park - EPA Grant Match	240,208				
CERB Planning Grant - Light Industrial Grant	93,750	100,000			
Maintenance Equipment	30,000	30,000	-	-	30,655
Stevenson Landing Bathroom refresh	15,000	15,000	-	-	
Beverly's Park	25,000		-		
Commercial HVAC	50,000				
Port Office Refresh	15,000	-	-	-	
Boat Launch Dock Repair	10,000	10,000	-	21,972	
Debt Service	**69,697**	**70,373**	**71,050**	**226,153**	**296,128**
Debt Service Principal	67,667	67,667	67,667	211,793	278,372
Debt Service Interest	2,030	2,707	3,383	14,360	17,756
Other Non-Operating Expenses	**22,500**	**-**	**21,370**	**2,073**	**500**
Election	7,500	-	-		
Audit	15,000	-	10,711	-	
Total Non-Operating Expenses	**2,615,907**	**3,116,151**	**605,871**	**410,853**	**584,082**
Non-Operating Income / (Loss)	**(83,559)**	**131,015**	**328,765**	**971,060**	**44,546**
Total Net Income / (Loss)	**(277,472)**	**(96,331)**	**1,071,000**	**1,158,783**	**340,264**
Beginning Cash Balance	**5,002,934**	**5,099,265**	**4,028,265**	**2,869,482**	**2,554,085**
Ending Cash Balance	**4,725,462**	**5,002,934**	**5,099,265**	**4,028,265**	**2,869,482**
Unrestricted	*3,897,981*	*4,244,389*	*4,312,268*	*3,234,178*	*2,070,365*
Restricted (Reserves & Debt Service)	*827,481*	*770,124*	*786,997*	*794,087*	*799,117*

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

Lease Revenues		2027 Estimated	2027 Budget	Fiscal Allowance	Monthly 2027 Full Lease	Annual 2027 Full Lease
	Stevenson Properties					
212 Cascade	EDC	100	$ 1,200	100%	100.00	1,200.00
		100	1,200		100.00	1,200.00
Old Saloon	Kellogg Group	1,306	15,668	100%	1,305.64	15,667.71
	Kellogg Group	-	-		-	-
	Kellogg Group - Ground Lease	312	3,741	100%	311.78	3,741.36
Red Barn (Rigging Loft)	Sawtooth	881	10,573	100%	881.07	10,572.84
		881	10,573		881.07	10,572.84
River Point - Industrial Building	Silverstar	9,486	113,826	100%	9,485.51	113,826.12
River Point - Industrial Building	LDB	14,253	171,042	80%	17,816.87	213,802.44
		23,739	$ 284,868		27,302.38	327,628.56
Tichenor Building - Suite 40	EDC - SBDC	236	$ 2,831	100%	235.93	2,831.16
Tichenor Building - Suite 40	Melinda Hartley	294	$ 3,523	80%	366.99	4,403.88
Tichenor Building - Suite 40	Recovery Café	210	$ 2,517	80%	262.14	3,145.68
Tichenor Building - Suite 40	Moon Wellness	252	$ 3,024	80%	315.00	3,780.00
Tichenor Building - Suite 40	Recovery Café	168	$ 2,013	80%	209.71	2,516.52
Tichenor Building - Suite 40	Great River Acupuncture	889	$ 10,670	80%	1,111.46	13,337.52
Tichenor Building - Suite 45	Skunk Bros	1,243	14,910	50%	2,485.06	29,820.72
Tichenor Building - Suite 50	Sawtooth	2,068	24,812	100%	2,067.64	24,811.68
Tichenor Building - Suite 60	People for People - Suite 60	1,301	15,617	100%	1,301.42	15,617.04
Tichenor Building - Suite 65	Guerrilla Tactical	2,250	27,000	100%	2,250.00	27,000.00
Tichenor Building - Suite 70	People for People - Suite 70	499	5,992	100%	499.33	5,991.96
Tichenor Building - Suite 70D	Invictus	826	9,911	100%	825.92	9,911.04
Tichenor Building - Suite 70E	Atlas	190	2,284	100%	190.37	2,284.44
Tichenor Building - Suite 70	Multiple	646	7,757	80%	808.05	9,696.60
Tichenor Building - Suite 85	Backwoods	2,430	29,158	100%	2,429.82	29,157.84
Tichenor Building - Suite 90	Multiple	606	7,269	80%	757.21	9,086.52
Tichenor Building - Suite 90D	Walkingman	391	4,694	100%	391.16	4,693.92
Tichenor Building - Suite 105	Backwoods	2,430	29,158	100%	2,429.82	29,157.84
Tichenor Building - Suite 110	Sk Co DVSA	2,307	27,686	100%	2,307.17	27,686.04
Fiber Lease	Astound	180	2,160	100%	180.00	2,160.00
		19,416	$ 232,987		21,424.20	257,090.40
Stevenson Property Totals		45,753.06	549,036.68		51,325.07	615,900.87
	NB Properties					
Beacon Rock Golf Course	BRGC	800	$ 9,600	80%	2,000.00	12,000.00
		800	$ 9,600		2,000.00	12,000.00
Discovery Building 1	High One	11,972	143,668	80%	14,965.45	179,585.40
		11,972	143,668		14,965.45	179,585.40
Skye Building	Overkill Garage	1,291	15,495	80%	1,614.06	19,368.72
Skye Ground Lease		-	-	0%	-	-
Discovery II - Suites A&B	Four Peaks	1,043	12,517	100%	1,043.12	12,517.44
Discovery II - Multiple Tenants	Multiple	696	8,346	80%	869.41	10,432.92
Discovery II - Suites C, D, E & F	Slingshot	8,600	103,196	100%	8,599.67	103,196.04
		10,338	$ 124,060		10,512.20	126,146.40
NB Property Totals		24,402	$ 292,823		29,091.71	337,100.52
Lease Revenues		**70,155**	**$ 841,860**		**$ 80,416.78**	**$ 953,001.39**
Other Property Revenues						
Expense Reimbursement (~45% of utility and insurance expenses)			$ 100,000			
Leasehold Taxes (12.84% of Lease Revenue)		9,008	$ 97,285	$ 108,095	10,302	$ 122,088.03
Total Property Revenues			**$ 1,039,145**			

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

Position		2027 Budgeted Wages and Benefits	2026 Budgeted Wages and Benefits	2025 Actual Wages and Benefits
Executive Director				
	Salary	$ 125,595	$ 120,756	$ 117,801
	Taxes	10,337	9,967	9,012
	PERS	7,008	8,803	8,826
	VEBA	4,160	4,000	2,520
	DEFCOMP	-	-	
	PEBB Ins.	14,216	13,876	12,912
		$ 161,316	$ 157,402	$ 154,183
Facilities Manager				
	Wages	$ 99,745	$ 95,919	$ 94,187
	Overtime	2,836	2,767	-
	Taxes	11,963	11,665	7,205
	PERS	5,712	7,179	7,047
	VEBA	4,160	4,000	2,520
	DEFCOMP	-	-	
	PEBB Ins.	35,238	34,386	31,905
		$ 159,655	$ 155,916	$ 158,299
Facilities Specialist - #1				
	Wages	$ 52,000	$ 68,522	$ 67,108
	Taxes	7,956	9,265	5,134
	PERS	2,902	4,995	5,024
	VEBA	4,160	4,000	2,520
	DEFCOMP	-	-	
	PEBB Ins.	14,216	25,596	23,765
		$ 81,233	$ 112,378	$ 108,353
Facilities Specialist - #2				
	Wages	$ 58,240	$ 51,994	$ 45,578
	Taxes	8,450	7,956	3,487
	PERS	3,250	3,790	3,409
	VEBA	4,160	4,000	2,520
	DEFCOMP	-	-	
	PEBB Ins.	14,216	34,386	12,912
		$ 88,316	$ 102,126	$ 70,287
Seasonal Maintenance				
	Wages	$ 8,050	$ 7,700	$ 4,200
	Taxes	1,283	1,256	290
	PEBB Ins.			
		$ 9,333	$ 8,956	$ 4,490
Commissioners				
	Wages	$ 25,518	$ 25,518	$ 20,995
	Taxes	2,061	2,061	505
	Health Ins.	6,608	6,467	6,178
		$ 34,187	$ 34,046	$ 27,678
Total		**$ 534,040**	**$ 570,824**	**$ 523,290**

Port of Skamania County
Operating Expenses - Property Expenses
Year: 2027

Maintenance	2027 Budget	2026 Budget	2025 Actual
Outside Services	$ 500	$ 500	$ -
Beacon Rock Golf Course	1,000	1,000	
Discovery I	2,000	2,000	52
Discovery II	10,000	10,000	10,638
Port Office	4,000	4,000	3,069
Old Saloon Bldg	1,000	1,000	2,037
Red Barn	1,500	1,500	60
Skye Bldg	5,000	5,000	357
Riverpoint Bldg	6,500	6,500	5,306
Tichenor Bldg	15,000	15,000	7,665
Park Grounds and Shoreline	25,000	25,000	20,433
Aquatic Weed Removal	22,000		
Bathrooms	8,000	8,000	4,194
Beverly Park	2,300	2,300	-
Shop	5,000	5,000	1,451
Vacant Lands	200	200	24
Cascades Bus Park	1,000	1,000	-
Boat Launch	1,000	1,000	69
Tools	4,500	4,500	276
Janitorial Supplies	3,000	3,000	34
Fuel	12,000	12,000	8,441
Automotive	4,000	4,000	2,192
Uniforms	1,000	1,000	698
Machinery & Equipment	4,500	4,500	3,567
Equipment Rentals	1,000	1,000	
Professional Development	3,000	-	514
	$ 144,000	**$ 119,000**	**$ 89,077**

Other Property Expenses	2027 Budget	2026 Budget	2025 Actual
Utilities	$ 115,000	$ 105,000	$ 105,641
Utilities - Teitzel	$ 10,000	$ 9,600	$ -
Property Insurance	120,776	140,000	121,306
Leases (USACE & BNSF)	2,200	2,000	2,144
Marine Terminal	-	-	227
Leasehold Taxes	108,095	108,095	119,078
Total Maintenance Expenses	**$ 500,070**	**$ 483,695**	**$ 437,472**

Port of Skamania County
Operating Expenses - General Administrative
Year: 2027

	2027 Budget	2026 Budget	2025 Budget
Auditing	$ 8,000	$ 6,000	$ 8,000
Internship	$ 5,000		
CFM - State contract	$ 3,000		
Professional Services	131,078	114,655	108,438
Legal Fees	15,000	15,000	15,000
Office Supplies	5,000	5,000	5,400
Equipment Rentals	1,000	1,000	1,000
Promotional Hosting	3,000	3,000	3,000
Admin Travel	7,000	7,000	10,000
Professional Development	8,250	7,850	6,150
Legal Advertising	2,000	2,000	3,000
Marketing Advertising	10,000	10,000	10,000
Membership/Dues	27,655	27,000	22,410
Admininstrative	4,500	4,500	4,500
Bank Fees	1,300	1,300	1,000
IT Expense	19,714	12,000	6,000
Marketing & Economic Dev.	200	200	200
Publications	50	50	50
Postage	500	500	500
Safety Program	1,500	1,500	1,000
State Use Tax	3,500	3,500	5,000
Paid Family Medical Leave	2,600	2,600	2,600
Miscellaneous	100	100	100
Telecommunications	3,000	3,000	5,000
Subtotal	$ 262,948	$ 227,755	$ 218,348
Office Equipment Purchases	$ 2,000	$ 1,500	$ 657
Total	**$ 264,948**	**$ 229,255**	**$ 219,005**

Port of Skamania County
Fiscal Year 2027
Year: 2027

Details for EDC contract for administrative services

Administrative Staffing	$	120,668
Auto Usage - RAV4	$	(2,340)
Shared Services		12,750
EDC - Port Contract	**$**	**131,078**

Administrave Staffing	**Total Expense**	**Port's Share**
EDC Cost	$ 197,909	
61% of EDC Admin Staff		**$ 120,668**

Shared Services Costs Split 50/50

EDC Paid		**Port's Share**
Wave		
Phone and Internet	$ 8,400	$ 4,200
Solutions Yes/US Bank Equipment		
Copier and Fees	$ 2,100	$ 1,050
Phoenix Tech		
IT Services	$ 12,000	$ 7,500
EDC Total	$ 22,500	$ 12,750

Port Paid

Port Total	$ -	$ -

Port's portion of shared expenses owed to EDC	**$ 12,750**

Port of Skamania County
Fiscal Year 2027
Year: 2027

Professional Development - Admin	Date	2027 Budget	2026 Budget	2025 Actual
WPPA - Spring Meeting	May 2027	$ 1,800	$ 1,800	$ 630
WPPA -Port Academy	Vary	$ 400		$ 200
WPPA - Finance Seminar	July 2027	600	600	520
WPPA - Directors Seminar	July 2027	600	600	495
MCEDD - Economic Symposium	September 2027	50	50	25
WPPA - Small Ports	October 2027	500	500	75
WPPA - Environmental Seminar	November 2027	600	600	-
WFOA Finance Seminar	June 2027	1,000	1,000	-
PNWA Conference	May 2027	500	500	-
IACC	October 2027	500	500	-
Public Records		200	200	140
Contingency		1,500	1,500	-
		$ 8,250	$ 7,850	$ 2,085

Membership Dues	Renewal Date			
Washington Finance Officers Association	January 2027	$ 75	$ 75	$ -
WPPA	January 2027	2,500	2,500	2,048
Regional Transportation Council	January 2027	800	800	800
Skamania Chamber	March 2027	200	200	200
Jumpline - BRGC Domain	March 2027	35	35	-
Washington Public Records Officers	January 2027	25	25	-
Mid Columbia Economic Council	July 2027	3,860	3,800	3,639
Economic Development Council	July 2027	7,875	7,700	7,103
Gorge Technology Alliance (GTA)	October 2027	150	150	-
Amazon Prime	January 2027	220	220	43
Skamania Pioneer Monthly Ad	Annual Amt	1,000	1,000	-
Network Solutions (Domain Name Registration .com)	January 2027	85	85	94
Network Solutions (Domain Name Registration .org)	October 2027	85	85	-
Network Solutions (Domain Name Registration .net)	June 2027	85	85	-
WEDA	December 2027	400	400	-
MRSC	December 2027	235	225	475
Wyze annual Subscripton	Annual Amt	110		108
ChatGPT	Due Monthly	300		
PNWA	December 2027	$ 3,400	$ 3,400	$ 3,330
Contingency		$ 6,215	$ 6,215	
		$ 27,655	$ 27,000	$ 17,839

Publications	Renewal Date	Amount	Amount	Amount
Skamania Pioneer	September 2027	$ 40	$ 40	$ 30
		$ 40	$ 40	$ 30

2027 Port of Skamania County

2026

Assessed Value	Rate / $1,000 AV	Levy Amount
$ 1,740,394,216	$ 0.217544	$ 378,612
State Assessment		$ 80
New Construction		$ 3,697
Total Tax Levy		**$ 382,389**

2027 Projection at 2026 Levy

Assessed Value	Rate / $1,000 AV	Levy Amount
$ 1,947,163,177	$ 0.196383	$ 382,389
State Assessment		$ -
New Construction		$ 3,634
Total Tax Levy		**$ 386,023**

2027 Projection - 1% over 2026 Levy

Assessed Value	Rate / $1,000 AV	Levy Amount
$ 1,947,163,177	$ 0.198346	$ 386,212
State Assessment		-
New Construction		3,634
Total Tax Levy		**389,846**

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

	Amount	Impact
Current Rate	$ 19.64	
New Rate	$ 19.83	**$ 0.20**

Example: A $500,000 home will have their taxes increase by $0.98 per year

A district may raise revenue by levy of an annual tax not to exceed forty-five cents per thousand dollars of assessed value against the assessed valuation of the taxable property in such port district for general port purposes, including the establishment of a capital improvement fund for future capital i mprovements, except that any levy for the payment of the principal and interest of the general bonded indebtedness of the port district shall be in excess of any levy made by the port district under the forty-five cents per thousand dollars of assessed value limitation. The levy shall be made and taxes collected in the manner provided for the levy and collection of taxes in school districts of the first class.

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

Revenues (Non-Operating)	Funding Source Grant	Other	Total
Property Taxes		389,846	**389,846**
Investment Interest		100,000	**100,000**
Other Taxes		19,000	**19,000**
Projects:			
North Bonneville:			
Cascades Business Park - State Appropriations	970,000		**970,000**
Cascades Business Park - Federal Appropriations	959,752		**959,752**
CERB Planning Grant - Light Industrial Building	75,000	-	**75,000**
.09 Funding - CERB Planning Grant Match		18,750	**18,750**
Total Project Revenues	**2,004,752**	**527,596**	**2,532,348**

Expenses	Funding Grant	Port Cash	Total
Capital Assets			
Maintenance Equipment		30,000	**30,000**
Stevenson:			
Landing Bathroom refresh		15,000	
Office Refresh		15,000	
Beverly's Park		25,000	
Commercial HVAC		50,000	
Boat Launch Dock		10,000	
Tichenor Building Capital Repairs			**115,000**
North Bonneville			
Teitzel Skylight repair		40,000	
Evergreen / Army Corp Building		75,000	
Cascades Business Park - Federal Appropriation	959,752	240,208	
Cascades Business Park - State Appropriation	970,000		
Cascades Business Park - Building		-	
CERB Planning Grant - Light Industrial Building	75,000	18,750	**2,378,710**
Debt Service			
Principal		67,667	
Interest		2,030	**69,697**
Total Project Expenses	**2,004,752**	**588,655**	**2,593,407**

Port of Skamania County
Long-Term Debt Payment Schedule
2027

Lender - Loan Description	Maturity Date		2025	1 2026	2 2027	3 2028	4 2029	Totals
CERB 2008 - Teitzel Bldg	Jan-2030	Payment	71,050	70,373	69,697	69,020	68,343	1,136,800
		Beg Bal	338,330	270,663	202,996	135,329	67,662	n/a
Term		Principal	67,667	67,667	67,667	67,667	67,667	1,015,000
1% - 20 years		Interest	3,383	2,707	2,030	1,353	677	121,800
		End Bal	270,663	202,996	135,329	67,662	(5)	n/a
Totals		Payment	**71,050**	**70,373**	**69,697**	**69,020**	**68,343**	**3,081,685**
		Beg Bal	**338,330**	**270,663**	**202,996**	**135,329**	**67,662**	**-**
		Principal	**67,667**	**67,667**	**67,667**	**67,667**	**67,667**	**2,537,771**
		Interest	**3,383**	**2,707**	**2,030**	**1,353**	**677**	**346,643**
		End Bal	**270,663**	**202,996**	**135,329**	**67,662**	**(5)**	**-**