

December 10, 2015

To the Port of Clarkston Commission:

### PREFACE

The Port of Clarkston is a municipal corporation established to enhance the economic vitality and quality of life for the citizens of Asotin County by effectively managing and promoting the development of its industrial and waterfront properties. This 2016 budget for the Port of Clarkston, prepared by staff, at the will of the Commission, identifies the spending priorities necessary to maintain the existing infrastructure and to advance our mission within this community.

Three-quarters into the 2015 budget year finds the Port of Clarkston on solid ground. The Port has cash and reserves of over \$1 million as of this date. It does not yet reflect the second collection this year of property tax income. Also, some outstanding payments for the cost of dredging are not reflected in the cash and reserve balance.

All of the Port's buildings are presently under lease. At least two parcels of bare ground are being considered for lease, and a third parcel of bare ground has an option to lease. Also, some parties have expressed interest in purchasing parcels within Turning Pointe, the new business park.

This budget narrative draws distinctions among:

- 1) capital projects, which may overlap budget years;
- 2) non-operating, non-recurring costs (capacity-building and/or technical assistance) that do not result in creating an asset but do sometimes overlap budget years; and,
- 3) annual on-going operations and maintenance costs.

The budget narrative provides an explanation with regard to completed and anticipated future expenditures that are non-operating or capital projects. Lastly, it provides explanations with regard to allocations of staff time as they assist on projects (operating, non-operating and capital); staff time is reimbursable under some grant awards.

A public hearing on and the adoption of the 2016 operating, non-operating, and capital budget was held on November 17, 2015 at 1:00 p.m. at the Port office, 849 Port Way, Clarkston, Washington. Public comments offered were considered by the Commission.

### Definitions

*Capital projects:* “Capital projects” consist of the purchase or creation of depreciable assets that have a projected life of more than three years and whose value exceeds \$1,000 at the time of acquisition. A number of expenses can go into creating depreciable assets, including Port-purchased materials, Port staff time, fuel to pick up materials, etc. The Port’s goal in capturing these costs is to assure that the full cost of creating the asset is included. Capital assets, per the 2015 BARS<sup>1</sup> manual, are categorized under the chart of accounts beginning with 773.

*Non-operating non-recurring projects:* “Non-operating non-recurring projects” consist of one-time planning, technical assistance, capacity building or other projects that are not expected to be part of recurring operations costs or result in an asset. Examples include: DACUM development for manufacturing workforce training and specific downtown revitalization initiatives that are not capital projects. Typically, these projects occur with some outside funding assistance, with the exception of technical assistance provided to the City of Asotin on its boat launch facilities. These types of projects could start and conclude within the same fiscal year, or could span over two or more fiscal years.

Using the 2015 BARS manual for guidance, we have placed non-operating “pass-through” revenues into the non-revenue category within the chart of accounts that begins with 670 and non-expenses in 779. If Port staff is actively involved and the project is more than simply passing funds through for a specific purpose, non-operating revenues are recorded under 699 and non-operating expenses under 799.

### GENERAL OVERVIEW

Port staff have acted as the project manager--and once even as the general contractor—for constructing new Port assets. In other instances, Port staff time may be either reimbursed under grant awards or dedicated as “in-kind” donations, as approved by funders to assure that the recipient has sufficient commitment to the project. In order to assure appropriate matching of income and outflows, staff time directly dedicated to creating assets or time reimbursable under non-operating projects has been transferred from operating expenses to either capital or non-operating cost categories (i.e., BARS accounts 773 or 799), as appropriate. The detailed budget attached to this narrative anticipates the need to do the same in 2016.

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<sup>1</sup> The Washington State Auditor’s Office prescribes budgeting, accounting and reporting (BARS) requirements for all local governments. BARS Manuals include the prescribed uniform charts of accounts, accounting and budgeting policies, guidance for preparing financial statements and instructions for preparing supplemental schedules required as part of the annual report to the state. The BARS manual is expected to change soon, and BARS account numbers unique to Port Districts will go away.

In addition to staff time, where costs are directly connected to creating assets, such as use of pre-purchased materials, fuel to pick up materials, etc., these costs are also expected to be billed to 773 or 799.

The detailed budget (attached) supports the following overview of anticipated revenues, using BARS account numbers for Port Districts.

BARS Revenue Account No.	Description	2016 Budget
631.00	Marine Terminal User Charges	\$ -
630.00	<i>Total Marine Terminal Revenues</i>	-
641.10	Cruise Boat Dockage	16,500
641.80	Cruise Boat Utilities	3,590
640.00	<i>Total Cruise Ship Revenues</i>	<i>20,090</i>
645.10	Granite Lake Park Revenues	5,000
645.00	<i>Total Granite Lake Park Revenues</i>	<i>5,000</i>
661.80	Property Lease Utilities	3,855
662.90	Property Lease Late Fees	50
664.00	Real Property Rentals	572,504
669.90	Broadband Lease Revenue	27,310
660.00	<i>Total Property Lease/Rental Revenues</i>	<i>603,719</i>
	<b>Total Operating Revenues</b>	<b>628,809</b>
651.00	Capital Contributions	1,600
672.10	Proceeds from Sale of Investments	192,492
699.10	Interest Income	1,850
699.20	Ad Valorem & Excise Taxes	352,484
699.30	Leasehold & Other Miscellaneous Taxes	72,350
699.80	Proceeds of Capital Asset Disposal	74,380
699.90	Other Non-operating Revenues	66,000
650/690	<b>Total Non-operating Revenues</b>	<b>761,156</b>
600.00	<b>Total Revenues</b>	<b>\$ 1,389,965</b>

The detailed budget also supports the following schedule of anticipated expenses for 2016.

BARS Revenue Account No.	Expense Account Description	2016 Budget
731.00	Marine Terminal Operations	\$ 16,150
733.00	Marine Terminal Maintenance	1,452
730.00	<i>Total Marine Terminal Expenses</i>	<i>17,602</i>
741.00	Cruise Boat Dock Operations	22,870
743.00	Cruise Boat Dock Maintenance	17,140
740.00	<i>Total Cruise Boat Dock Expenses</i>	<i>40,010</i>
751.00	Granite Park Operations	16,134
753.00	Granite Park Maintenance	53,273
750.00	<i>Total Granite Park Expenses</i>	<i>69,407</i>
761.00	Property Lease/Rental Operations	29,050
763.00	Property Lease/Rental Maintenance	98,239
764.00	Telecommunications Maintenance/Expenses	4,700
760.00	<i>Total Property Lease/Rental Expenses</i>	<i>131,989</i>
771.00	Debt Redemption (Principal)	92,330
773.00	Capital Assets Disbursements	544,012
779.00	Non-Operating Non-Recurring Obligations	9,333
770.00	<i>Total Other Obligations</i>	<i>645,675</i>
781.00	General & Administrative Operating Expenses	353,956
783.00	General & Administrative Maintenance Expenses	24,550
780.00	<i>Total General &amp; Administrative Expenses</i>	<i>378,506</i>
799.90	Leasehold Tax & Other Non-operating Expenses	88,950
799.91	Interest Expense	17,826
799.92	Election Expense	0
790.00	<i>Total Non-operating Expenses</i>	<i>106,776</i>
<b>700.00</b>	<b>Total Expenses</b>	<b>\$1,389,965</b>

### CAPITAL PROJECTS

#### 773 - Capital Projects completed in 2015

- FEMA Port Security award (FY2014)
- Avista's buried power lines at Granite Lake Park
- Port's new sustainable business park west of Evans Road

#### 773 - New Capital Projects in 2016

- Complete a feasibility study on an incubator building at Turning Pointe Business Park
- Construct a small steel building (2,200 sq. ft.) for use by Port staff near the existing shop
- Grading specific lots at Turning Pointe Business Park

#### Capital Projects on the horizon

- The Port's buildings are fully leased at the time of the creation of this budget. Current tenants, at various times, have offered to the Port for purchase buildings constructed on Port ground. In addition, other buildings being offered for sale in 2016 may present opportunities for the Port to expand its inventory of buildings.
- The Port desires to acquire one parcel of property that is bounded on three sides by Port property. While terms for acquisition are not favorable today, those circumstances could change and the Port may wish to acquire that specific parcel, or potentially other parcels, to help advance economic development objectives.

### NON-OPERATING NON-RECURRING PROJECTS

#### 779/799.9 - Non-operating non-recurring projects wrapped up in 2015

- Washington PTAC (Procurement Technical Assistance) through Thurston EDC
- Securing planning assistance grant for City of Asotin boat launch restoration project

#### 779/799.9 - Non-operating non-recurring projects carried over to 2016

- Assisting City of Asotin in permitting required under City of Asotin boat launch restoration project, with staff time committed as part of the match
- On-going support to the newly funded Metal Supercluster (through CEDA)

#### 779/799.9 - New non-operating, non-recurring projects in 2016

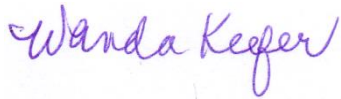
- Assist, as necessary, with strategic planning downtown revitalization projects

#### New non-operating, non-recurring projects on the horizon

- Downtown revitalization opportunities, as yet not well defined

### PROPERTY TAX LEVY

The property tax levy rate for 2016, even with an increase in 2016 tax revenues, is expected to be lower than the 2015 rate. (This is because investments in the community and valuations are increasing at a faster level than the 1% increase over last year.) The 2015 tax levy rate will not be available until December 2015 or January 2016. For reference purposes, it is helpful to know that the rate for 2015 was \$0.21782 per \$1,000 of assessed property value within the Port District, which equates to a total tax of \$43.56 per year for a home valued at \$200,000. The maximum levy rate applicable to a Washington Public Port without special assessments is \$0.45 per \$1,000 of assessed value. The Port of Clarkston's levy rate will be less than half of the maximum rate.



Wanda Keefer  
Port Manager



Jennifer Bly  
Port Auditor

## Port of Clarkston - 2016 Budget

Bars No.	Description	2016 Budget
	<b>Beginning Cash Balances</b>	
	REGULAR CHECKING ACCOUNT	\$554,500.00
	INCIDENTAL EXPENSE FUND	\$5,000.00
	PETTY CASH	\$50.00
	RESTRICTED FUNDS FOR AVISTA	\$151,645.00
	RESERVE FUNDS IN CD'S	\$400,000.00
	<b>Total Beginning Cash Balance</b>	<b>\$1,111,195.00</b>
	<b>OPERATING BUDGET</b>	
	<i>Operating Income</i>	
	<b>Income</b>	
	<b>Tour Boat Dock Charges and Fees</b>	
6411000	TOUR BOAT - DOCKAGE REVENUE	\$16,500.00
6418100	TOUR BOAT - WATER USER REVENUE	\$590.00
6418101	TOUR BOAT - GARBAGE/SEWER REVENUE	\$3,000.00
	<b>Total Tour Boat Dock Revenues</b>	<b>\$20,090.00</b>
	<b>Granite Lake Park Revenues</b>	
6451000	PROP LEASE - RIVERFEST (vendor Fees)	\$5,000.00
		<b>\$5,000.00</b>
	<b>Property Lease Utility Charges</b>	
6618082	PROP LEASE - ELECTRIC REVENUE	\$130.00
6618300	PROP LEASE - SEWER USER REVENUE	\$1,600.00
6618301	PROP LEASE - WATER USER REVENUE	\$475.00
6618302	PROP LEASE - TRASH REVENUE	\$1,000.00
6618303	PROP LEASE - STORMWATER REVENUE	\$650.00
	<b>Total Property Lease Utility Charges</b>	<b>\$3,855.00</b>
	<b>Property Lease Deposits/Fees</b>	
6629001	PROP LEASE - TENANT DEPOSITS	\$0.00
6629003	PROP LEASE - LATE CHARGE REVENUE	\$50.00
	<b>Total Property Deposits/Fees</b>	<b>\$50.00</b>

## Port of Clarkston - 2016 Budget

Bars No.	Description	2016 Budget
	<b>Property Lease Revenues</b>	
6641000	PROP LEASE - REVENUE FROM UNIMP LAND	\$22,000.00
6642000	PROP LEASE - REVENUE FROM LAND (TENANT OWNS BLDG)	\$235,270.00
6656000	PROP LEASE - REVENUE FROM PORT OWNED FACILITIES	\$315,234.00
	<b>Total Lease Revenue</b>	<b>\$572,504.00</b>
	<b>Property Lease Other</b>	
6699001	PROP LEASE - RV SEWER DUMP	\$110.00
6699002	PROP LEASE - MOWING TENANT LOTS	\$1,100.00
6699003	PROP LEASE - PROMISSORY NOTE FROM LEASE	\$1,200.00
6699005	PROP LEASE - BROADBAND LEASE REVENUE	\$24,900.00
	<b>Total Property Lease Other</b>	<b>\$27,310.00</b>
	<b>Total Operating Revenue</b>	<b>\$628,809.00</b>



## Port of Clarkston - 2016 Budget

Bars No.	Description	2016 Budget
	<i>Operating Expenses</i>	
	<b>Direct Operating Expenses</b>	
	<b>Expenses</b>	
	<b>Marine Terminal Expenses</b>	
7317300	MARINE TERM - INSURANCE	\$10,000.00
7318000	MARINE TERM - WATER/POWER	\$3,100.00
7318001	MARINE TERM - SEWER/GARBAGE	\$550.00
7318002	MARINE TERM - STORMWATER FEES	\$2,500.00
	<b>Total Crane and Dock Operating Expenses</b>	<b>\$16,150.00</b>
	<b>Crane and Dock Maintenance</b>	
7330001	MARINE TERM - REPAIR/MAIN CRANE	\$80.00
7330002	MARINE TERM - REPAIRS/MAIN DOCK	\$650.00
7332010	MARINE TERM - SALARY/WAGES	\$450.00
7332011	MARINE TERM - SS/MEDICARE/RETIREMENT/L&I	\$12.00
7332012	MARINE TERM - MEDICAL INSURANCE	\$200.00
7334000	MARINE TERM - CRANE SUPPLIES	\$60.00
	<b>Total Crane and Dock Maintenance</b>	<b>\$1,452.00</b>
	<b>Total Marine and Terminal Expenses</b>	<b>\$17,602.00</b>
	<b>Tour Boat Dock Operating Expenses</b>	
7417300	TOUR BOAT DOCK - INSURANCE DOCK	\$17,500.00
7418000	TOUR BOAT DOCK - UTILITIES - WATER	\$320.00
7418001	TOUR BOAT DOCK - UTILITIES - TRASH	\$4,500.00
7418002	TOUR BOAT DOCK - UTILITIES - ELECT	\$550.00
	<b>Total Tour Boat Dock Operating Expenses</b>	<b>\$22,870.00</b>
	<b>Tour Boat Dock Maintenance</b>	
7431010	TOUR BOAT DOCK - WAGES	\$9,600.00
7432010	TOUR BOAT DOCK - BENEFITS (Ret-L&I/Med/SS)	\$2,490.00
7432012	TOUR BOAT DOCK - MEDICAL INSURANCE	\$4,550.00
7438003	TOUR BOAT DOCK - DOCK REPAIRS	\$500.00
	<b>Total Tour Boat Dock Maintenance</b>	<b>\$17,140.00</b>
	<b>Total Tour Boat Dock Expenses</b>	<b>\$40,010.00</b>

## Port of Clarkston - 2016 Budget

Bars No.	Description	2016 Budget
	<b>Granite Park &amp; Dock Expenses</b>	
7514000	GRANITE PARK - RR SUPPLIES	\$550.00
7517300	GRANITE PARK - PARK INSURANCE	\$2,000.00
7517301	GRANITE PARK - DOCK INSURANCE	\$4,500.00
7518100	GRANITE PARK - WATER & SEWER	\$6,500.00
7518200	GRANITE PARK - ELECTRICITY RR	\$1,100.00
7518201	GRANITE PARK - GARBAGE	\$850.00
7518202	GRANITE PARK - ELECT PED WALKWAY LIGHTS	\$265.00
7518203	GRANITE PARK - EVENT EXPENSES	\$369.00
	<b>Total Granite Park &amp; Dock Expenses</b>	<b>\$16,134.00</b>
	<b>Granite Park &amp; Dock Maintenance</b>	
7531010	GRANITE PARK - WAGES	\$18,500.00
7532010	GRANITE PARK - BENEFITS (Ret-L&I/Med/SS)	\$6,276.00
7532012	GRANITE PARK - MEDICAL INSURANCE	\$6,497.00
7533000	GRANITE PARK - REPAIRS/MAINT PARK	\$15,500.00
7533001	GRANITE PARK - REPAIRS/MAINT PARKING LOT	\$500.00
7530002	GRANITE PARK - WEED CONTROL	\$5,500.00
7533003	GRANITE PARK - REPAIRS/MAINT DOCK	\$500.00
7533004	GRANITE PARK - REPAIRS/MAINT DOCK/DREDGING	\$0.00
	<b>Total Granite Park Maintenance</b>	<b>\$53,273.00</b>
	<b>Grand Total Granite Park Expenses</b>	<b>\$69,407.00</b>
	<b>Leased Property Operating Expenses</b>	
7618000	PROP LEASE - UTILITIES	\$4,800.00
7618001	PROP LEASE - STORMWATER FEES	\$2,550.00
7618002	PROP LEASE - UTILITIES T.P.	\$1,200.00
7618305	PROP LEASE - PROFESSIONAL SERVICES	\$7,500.00
7618306	PROP LEASE - MARKETING BRANDING	\$1,000.00
7618301	PROP LEASE - INSURANCE	\$12,000.00
	<b>Total Leased Property Operating Expenses</b>	<b>\$29,050.00</b>

## Port of Clarkston - 2016 Budget

Bars No.	Description	2016 Budget
	<b>Leased Property Maintenance Expenses</b>	
7630001	PROP LEASE - MAINTENANCE - REPAIRS BUILDINGS	\$9,500.00
7630003	PROP LEASE - MAINTENANCE - TRACTOR EXPENSES	\$1,700.00
7630004	PROP LEASE - MAINTENANCE - BUILDING MAINTENANCE	\$2,000.00
7630005	PROP LEASE - MAINTENANCE - SHOP SUPPLIES	\$4,800.00
7630006	PROP LEASE - MAINTENANCE - WEED CONTROL T.P.	\$4,400.00
763007	PROP LEASE - MAINTENANCE - WEED CONTROL	\$2,800.00
7631000	PROP LEASE - MAINTENANCE - WAGES	\$36,000.00
7631001	PROP LEASE - MAINTENANCE - WAGES T.P.	\$8,500.00
7632000	PROP LEASE - MAINTENANCE - BENEFITS TP (Ret-L&I/Med/SS)	\$1,751.00
7632001	PROP LEASE - MAINTENANCE - BENEFITS (Ret-L&I/Med/SS)	\$8,188.00
7632012	PROP LEASE - MAINTENANCE - MEDICAL INSURANCE	\$13,800.00
7633001	PROP LEASE - MAINTENANCE - OUTSIDE SVC INSPEC	\$950.00
7634001	PROP LEASE - RV LIFT STATION	\$2,500.00
7634002	PROP LEASE - MAINTENANCE - DREDGING REIMBURSEMENT	\$0.00
7634003	PROP LEASE - MAINTENANCE - SUPPLIES T.P.	\$800.00
7634004	PROP LEASE - MAINTENANCE - SUPPLIES	\$550.00
	<b>Total Leased Property Maintenance Expenses</b>	<b>\$98,239.00</b>
	<b>Telecommunications Maintenance/Expenses</b>	
7647300	INSURANCE	\$1,900.00
7648800	ANNUAL FEE TO AVISTA FOR POLES	\$1,600.00
7648900	OTHER TELECOMMUNICATION EXPENSES (Century Link)	\$1,200.00
	<b>Total Telecommunications Expenses</b>	<b>\$4,700.00</b>
	<b>Grand Total Property Lease Expenses</b>	<b>\$131,989.00</b>
	<b>Total Direct Operating Expenses</b>	<b>\$259,008.00</b>

## Port of Clarkston - 2016 Budget

Bars No.	Description	2016 Budget
<u>Indirect Operating Expenses</u>		
	<b>General and Administration</b>	
	<b>Salaries and Benefits</b>	
7811000	SALARY - COMMISSIONERS	\$14,364.00
7811015	SALARY - BOOKKEEPER-AUDITOR	\$46,992.00
7811022	SALARY - ECONOMIC DEVELOPMENT ASSISTANT	\$32,578.00
7811031	SALARY - MANAGER	\$60,566.00
7812000	G & A STAFF BENEFITS (Ret-L&I/Med/SS)	\$30,506.00
7812010	G & A HEALTH INSURANCE	\$35,100.00
7812100	COMMISSIONERS BENEFITS (L&I/MED/SS)	\$1,115.00
7812500	COMMISSIONER HEALTH INSURANCE	\$19,800.00
7812501	EMPLOYMENT SECURITY CONTINGENCIES	\$1,000.00
	<b>Total G &amp; A Salaries and Benefits</b>	<b>\$242,021.00</b>
	<b>Professional Services</b>	
7813002	PROF SERVICES - ARCHITECT	\$0.00
7813003	PROF SERVICES - ENGINEERING	\$3,000.00
7813004	PROF SERVICES - INTERNET FEES	\$600.00
7813006	PROF SERVICES - LAND SURVEYS	\$1,250.00
7813007	PROF SERVICES - WEB SITE	\$2,800.00
7813008	PROF SERVICES - OTHER	\$500.00
7813009	PROF SERVICES - MARKETING/BRANDING	\$25,000.00
7813017	PROF SERVICES - COMPUTER IT	\$1,200.00
	<b>Total Professional Services</b>	<b>\$34,350.00</b>
	<b>G &amp; A Operating Expenses</b>	
7813101	G & A - LEGAL PORT ATTORNEY	\$4,800.00
7813103	G & A - LEGAL - BIOP (IPNG)	\$13,000.00
7814000	G & A - SUPPLIES	\$3,500.00
7814005	G & A - POSTAGE	\$850.00
7814100	G & A - OFFICE MACHINES	\$1,100.00
7814201	G & A - JANITORIAL SUPPLIES	\$150.00
7817100	G & A - PROMOTIONAL HOSTING	\$850.00
7817200	G & A - TRAVEL-COMMISSIONERS	\$1,800.00
7817210	G & A - TRAVEL-STAFF	\$8,500.00
7817301	G & A - INSURANCE - AUTO	\$1,100.00
7817305	G & A - INSURANCE - PROPERTY	\$2,500.00
7817310	G & A - INSURANCE - E & O	\$2,000.00
7817400	G & A - ADVERTISING	\$500.00

## Port of Clarkston - 2016 Budget

Bars No.	Description	2016 Budget
7817410	G & A - NEWSLETTER PUBLICATION	\$1,750.00
7817445	G & A - LEGAL ADVERTISING	\$125.00
7817500	G & A - MEMBERSHIP DUES & FEES	\$15,000.00
7817520	G & A - REGISTRATION AND TRNG	\$4,000.00
7817901	G & A - BUSINESS MEETINGS	\$1,500.00
7818000	G & A - UTILITIES-OFFICE	\$2,900.00
7818001	G & A - UTILITIES-STORMWATER FEES OFFICE COMPLEX	\$250.00
7818002	G & A - UTILITIES- STORMWATER FEES ROADWAYS	\$5,000.00
7818800	G & A - TELEPHONE	\$2,500.00
7818810	G & A - CELL PHONES	\$3,900.00
7819000	G & A - BANK SERVICE FEES	\$10.00
	<b>Total G &amp; A Operating Expenses</b>	<b>\$77,585.00</b>
	<b>G &amp; A Maintenance Expenses</b>	
7830001	G & A - MAINTENANCE - OFFICE BLDG	\$900.00
7830002	G & A - MAINTENANCE - OTHER EQUIPMENT	\$450.00
7830003	G & A - MAINTENANCE -ROADS STREET	\$8,500.00
7830004	G & A - MAINTENANCE - STREET LIGHTS	\$5,750.00
7830005	G & A - MAINTENANCE - EQUIPMENT REPAIRS	\$500.00
7830006	G & A - MAINTENANCE - PARKING LOTS	\$350.00
7830007	G & A - MAINTENANCE - VEHICLE FUEL	\$3,000.00
7830008	G & A - MAINTENANCE - OFFICE EQUIP	\$850.00
7830009	G & A - MAINTENANCE - SIGNS	\$750.00
7830010	G & A - MAINTENANCE - VEHICLES (Repairs & Service)	\$2,500.00
7833000	G & A - MAINTENANCE - OUTSIDE SERVICES	\$500.00
7834100	G & A - MAINTENANCE - OFFICE/COMPUTER	\$500.00
	<b>Total G &amp; A Maintenance Expenses</b>	<b>\$24,550.00</b>
	<b>Grand Total G &amp; A Expenses</b>	<b>\$378,506.00</b>
	<b>Grand Total Operating Expenses</b>	<b>\$637,514.00</b>
	<b>Anticipated Net Income (Loss) from Operations</b>	<b>(8,705.00)</b>
<b>NON-OPERATING BUDGET</b>		
<i>Non-Operating Revenues</i>	<b>Other Revenue Sources</b>	
	<b>Capital Contributions</b>	
6511956	FEDERAL GRANTS - FEMA HOMELAND SECURITY	\$1,600.00
	<b>Grand Total Capital Contributions</b>	<b>\$1,600.00</b>

## Port of Clarkston - 2016 Budget

Bars No.	Description	2016 Budget
	<b>Investment Sales</b>	
6990001	PROCEEDS FROM SALE OF INVESTMENTS	
	<b>Total Investment Sales</b>	<b>\$0.00</b>
	<b>Non-Operating Recurring Income</b>	
6991000	INTEREST INCOME - INVESTMENTS	\$1,850.00
6992000	PROPERTY TAX REVENUE	\$351,784.00
6992010	EXCISE TAX REVENUE	\$700.00
6993011	STATE LEASEHOLD TAX REVENUE	\$71,450.00
6993012	PILT-IN LIEU OF PROPERTY TAXES	\$900.00
6993013	CAPITAL ASSET DISPOSAL	\$74,380.00
6999000	MISC NON-OPERATING REVENUE	\$500.00
6999089	L/C/ VALLEY WINE ALLIANCE PASS-THRU	\$17,500.00
6999306	CERB FEASIBILITY STUDY	\$48,000.00
	<b>Total Non-Operating Revenue</b>	<b>\$567,064.00</b>
	<b>Total Other Revenue Sources</b>	<b>\$568,664.00</b>
<i>Non-Operating Expenses</i>	<b>Capital Expenses</b>	
	<b>Other Improvements</b>	
	<b>PORT SECURITY IMPROVEMENTS</b>	
7733008	PROFESSIONAL SERVICES	\$1,600.00
	<b>Total Port Security Improvements</b>	<b>\$1,600.00</b>
	<b>TELECOMMUNICATIONS PROJECT</b>	
7733040	CONSTRUCTION PHASE III	\$75,000.00
7733044	STAFF WAGES AND BENEFITS	\$3,500.00
7733045	PROF SERVICES BROADBAND	\$9,300.00
	<b>Telecommunications Subtotal</b>	<b>\$87,800.00</b>
	<b>EQUIPMENT</b>	
7733042	PURCHASE OF NEW EQUIPMENT	\$5,500.00
7733043	REPAIRS/REMODEL PORT ASSETS--DOCKS	\$11,000.00
7733052	PURCHASE OF PORT VEHICLE	\$10,500.00
	<b>Total Equipment</b>	<b>\$27,000.00</b>
	<b>NEW CONSTRUCTION - SHOP EXPANSION</b>	
7733110	STAFF WAGES AND BENEFITS	\$5,400.00
7733111	PROFESSIONAL SERVICES	\$22,000.00
7733112	CONSTRUCTION	\$85,000.00
	<b>Total New Construction</b>	<b>\$112,400.00</b>

## Port of Clarkston - 2016 Budget

Bars No.	Description	2016 Budget
	<b>SUSTAINABLE BUSINESS PARK IMPROVEMENTS</b>	
7734101	MISCELLANEOUS	\$2,300.00
7734191	PROF SERVICES	\$18,000.00
7734201	CONSTRUCTION - GRADING	\$235,000.00
7734202	CONSTRUCTION CONTINGENCIES	\$10,000.00
7734203	AVISTA - ELECTRICAL BUILDOUT	\$37,912.00
	<b>Total Sustainable Business Park Improvements</b>	<b>\$303,212.00</b>
	<b>Other Assets</b>	
7738001	NEW SIGN AT TOUR BOAT DOCK	\$12,000.00
	<b>Total Other Assets</b>	<b>\$12,000.00</b>
	<b>Total Capital Expenditures</b>	<b>\$544,012.00</b>
	<b>Other Expenses</b>	
	<b>Principal on Long Term Debt</b>	
7713000	2008 TUNTLAND BLDG	\$23,729.00
7714000	COUNTY PROPERTY	\$11,191.00
7715000	CERB - BROADBAND LOAN	\$10,743.00
7716000	CERB - BUSINESS PARK LOAN	\$46,667.00
	<b>Total Principal on Long Term Debt</b>	<b>\$92,330.00</b>
	<b>Other Non-Recurring Expenses</b>	
7799316	STAFF WAGES & BENEFITS ASOTIN MARINA PROJECT	\$9,333.00
	<b>Total Other Non-Recurring Expenses</b>	<b>\$9,333.00</b>
	<b>OTHER EXPENSES</b>	
7990002	BAD DEBTS - WRITE OFFS	\$0.00
7999011	LEASEHOLD TAX PAID QUARTERLY	\$71,450.00
	<b>Total Other Expenses</b>	<b>\$71,450.00</b>

## Port of Clarkston - 2016 Budget

Bars No.	Description	2016 Budget
	<b>Interest Expense</b>	
7999010	INTEREST ON TUNTLAND BLDG	\$3,318.00
7999122	INTEREST ON COUNTY PROPERTY	\$10,608.00
7999103	INTEREST CERB LOAN BROADBAND	\$3,900.00
7999133	ELECTION EXPENSE	\$0.00
	<b>Total Other Non-Operating Expense</b>	<b>\$17,826.00</b>
	<b>OTHER NON-RECURRING EXPENSES</b>	
7999601	L/C VALLEY WINE ALLIANCE PASS-THRU	\$17,500.00
	<b>Total Non Recurring Expenses</b>	<b>\$17,500.00</b>
	<b>Total Other Expenses</b>	<b>\$208,439.00</b>
	<b>Grand Total All Expenses</b>	<b>\$1,389,965.00</b>
	<b>Grand Total All Income</b>	<b>\$1,197,473.00</b>
	<b>Net Income/Loss (without Beginning Balances)</b>	<b>(192,492.00)</b>
	<b>2016 Budget Anticipated Year End Cash Balance (Adj. for Investment Transfer for 2016)</b>	<b>\$726,211.00</b>