

**PORT OF DEWATTO**  
**2051 NE Dewatto Rd**  
**Tahuya, WA 98588**  
**PUBLIC HEARING/SPECIAL MEETING MINUTES**  
**NOVEMBER 28, 2017**

Chairman: Raymond Mow  
Commissioners: Richard (Ted) Edwards  
Interim David Haugen

Director: Leanna Krotzer (Absent)

Chairman Ray Mow called the special meeting to order at 6:00 pm. The purpose of the public hearing/special meeting is to review, discuss, take public input and approve the 2018 budget and set the property tax levy to be collected in 2018. There were five members of the public in attendance.

Kris Tompkins had contacted Mason County and got past years' expenditures/revenues and built spreadsheets according to Washington State Auditor's, Budgeting, Accounting, Reporting System (BARS). She had handouts with revenue history from 2013 through October 2017 and expenditure history from 2014 through November 2017. Also included on the spreadsheets were the 2018 budget numbers provided by the Port Director in a handout at the last meeting and then the 2018 budget Kris proposed. The Director's budget did not add up accurately and did not balance.

Kris Tompkins discussed the financial history and projections, how the numbers were arrived at and had a third page with comments that explained what is included in the different categories. First reviewed were the 2018 estimated revenues and she responded to commissioners' questions. Discussion included the Property Taxes; difference between Timber Excise Tax and the revenue from DNR Timber Trust; interest earned on investments; camp ground revenue and how collections could bring in more; rental on use of the Port building. There was a question from the public on the camp ground revenue and the number of \$71,550 found in the comments. \$20,000 was actually budgeted but if more aggressive collections were implemented, the number could grow as shown by the example calculation that reflected the \$71,550.

Kris Tompkins reviewed the figures used to estimate the 2017 Ending Cash Balance/2018 Beginning Cash Balance. As of 10/31/17 investments were \$145,000 and cash was 83,994.74 with outstanding warrants of \$4,966.41. October expenditures approved to be paid in November were \$7,780.66 and November expenditures to be paid in December were estimated to be \$10,000. This left a balance of \$61,247.67 or approximately \$60,000. Ted Edwards gave the history of how the Port would take money at the end of the year and place it in the State Investment Pool where the Port currently has a balance of \$145,000. Kris advised the commissioners to wait until after the first of the year to see the actual Cash Balance and then take action to transfer to the State Investment Pool a determined amount from operating cash.

Kris Tompkins then reviewed the 2018 estimated expenditures and responded to commissioners' and the public's questions. Salaries & Wages and the Repairs & Maintenance categories were adjusted according to the action at the November 15 meeting. Mileage and travel numbers were taken out of salaries and put in the in travel line under Other Services & Charges. Also more dollars were put in Personnel Benefits as the Port needs to pay some back Federal taxes. The use of the Port of Dewatto credit card was discussed. Apparently in 2017 the annual insurance payment was put on the credit card. Only the January 2017 payments for utilities were made directly to vendors and the rest of the year were on the credit card. This makes it difficult to track and see trends. Professional Services has some funds for the comprehensive plan. There is no Capital Improvements or Debt Service budgeted.

When there were no further questions from the commissioners or the public, Resolution No 01-2017 to adopt the 2018 budget was introduced. Ray Mow moved to approve Resolution No. 01-2017 to adopt the 2018 budget in the amount of \$83,400. Ted Edwards seconded the motion and upon vote, motion passed.

The commissioners discussed the property tax to be levied for 2018. The previous year levy was \$40,886.01 and they want to increase it by 1% or \$408.86 for a total of \$41,294.87. The number approved in the 2018 budget revenues is \$41,290. Ted Edwards reviewed a letter from Mason County that showed the Port of Dewatto has a refund levy of \$82.10 available.

Ray Mow moved to approve Resolution No. 02-2017 to set the 2018 property tax levy with a 1% increase from the previous year. Ted Edwards seconded the motion and upon vote, motion passed.

A special meeting to appoint new District #3 Commissioner and conduct regular meeting business is scheduled for December 13, 2017 @ 6:00 pm. Regular scheduled meeting for December 20, 2017 @ 6:00 pm is canceled.

Chairman Ray Mow moved to adjourn the meeting at 7:25 pm and Ted Edwards seconded. Upon vote, motion passed.

#### SIGNATURES

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Chairman: Raymond Mow, District #2 / Date

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Commissioner: Richard (Ted) Edwards, District #1 / Date

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Interim Commissioner: David Haugen, District #3 / Date