



Port of Morrow, Oregon



Economic & Community Benefits Analysis Update



December 12, 2017

ACKNOWLEDGEMENTS

This analysis was prepared independently by FCS GROUP with assistance from the Port of Morrow.

For more information about the Port of Morrow, visit:

www.portofmorrow.com

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SECTION 1: EXECUTIVE SUMMARY

This report provides an analysis of the economic and fiscal impacts generated by the Port of Morrow (Port), along with the private businesses that depend upon the port for its land, buildings, facilities and infrastructure. Overall findings include:

- The Port of Morrow (Port) is the second largest Port (behind the Port of Portland), and is likely the largest single owner of vacant industrial land within the State of Oregon.
- The Port of Morrow contributes to the economic competitiveness of Oregon and the United States, by serving as the main point for freight distribution, export and value-added production of agricultural products (grains, root vegetables, cattle, and milk/dairy products) that are primarily grown in Oregon, Washington, Idaho, Montana, and Wyoming.
- Over the past several years, the Port of Morrow succeeded in diversifying the local/regional economy by accommodating state-of-the-art clean energy production facilities as well as high technology data centers. Economic sectors now served by the Port of Morrow include agriculture, food processing, livestock, transportation, warehousing and freight distribution, information, advanced communications, energy, waste management, and recreation.
- Land and capital infrastructure investments by the Port of Morrow have leveraged billions of private investment, which in-turn has created thousands of jobs and funding used to help pay for new community recreation, workforce training and early childhood education facilities.

The **permanent annual economic impact** of the Port of Morrow and Port-related businesses includes the following:

- Total “permanent” employment of 8,452 jobs
- Economic output of \$2.77 billion
- Gross domestic product (GDP) of \$1.08 billion
- Over \$500 million in labor income
- Local/state tax revenue/payments of over \$118 million (includes in lieu payments)
- Federal tax revenue/payments of nearly \$142 million

In comparison to the prior economic impact analyses conducted for the Port of Morrow, it is apparent the economic impact of the Port of Morrow has increased measurably over the past several years. Comparative findings indicate the following:

- Port-related businesses now account for nearly \$2.8 billion in annual output in 2017, up from \$1.8 billion in 2012 and \$896 million in 2006 (in inflation adjusted constant 2017 dollars).
- The share of direct economic output within Morrow and Umatilla counties attributed to Port-related businesses increased from 15% to 26% between 2006 and 2017.
- The share of direct employment that is considered to be Port-related accounts for 52% of all jobs in Morrow County in 2017, up from 36% in 2006.
- Port-related tenants are the primary economic engine within the Morrow and Umatilla county region.

In addition to “permanent” benefits from port-related business operations, public and private construction investment at the Port of Morrow industrial areas is having a measurable economic impact on the regional economy. **There is expected to be \$114.5 million in public infrastructure investment and \$1.96 billion in private capital investment at the Port of Morrow during the five year analysis period: 2013-2018.**

The annual average economic impact from these construction activities include:

- Total employment of 4,365 jobs
- Total GDP (value added) of over \$280 million
- Over \$200 million in labor income
- Aggregate local/state tax revenue and in lieu payments of over \$14 million
- Aggregate federal tax revenue/payments of over \$48 million

In addition to supporting construction businesses, the indirect and induced (secondary) benefits of the direct port-related business and construction spending generates over \$800 million in annual sales per year within Morrow and Umatilla counties. This supports secondary job creation in sectors such as: wholesale trade, health care, truck transportation, retail, restaurants, child care, real estate, and architectural/engineering design companies.

Currently, over four-fifths of the top 20 tax payers in Morrow County are considered to be port related. **Port related businesses accounted for nearly \$1.2 billion in Assessed Value in 2016 (up from \$720 million in 2012) and generate nearly \$17 million in annual local property tax payments (up from \$11 million in 2012).**

The Columbia River Enterprise Zone II (CREZ) is in place to provide locational incentives to businesses that meet minimum hiring (and wage) targets. **Over the past few years, CREZ has provided several million dollars in annual distribution for a wide variety of community benefits including:**

- Housing
- Education
- Public Safety
- Local Enhancements

SECTION 2: INTRODUCTION

This report provides an analysis of the economic and fiscal impacts generated by the Port of Morrow (Port), along with the private businesses that depend upon the port for its land, buildings, facilities and infrastructure. Report findings focus on Port-related business activity as measured by annual spending, value added (gross domestic product), employment, income, and tax revenues. In addition to quantifying the economic impacts of the Port of Morrow, other community-wide benefits attributed to the Port are discussed.

A. ROLE OF PORT WITHIN THE REGION AND STATE

The Port of Morrow was established in 1959 as a municipal district within the State of Oregon. The Port is strategically located in Northeast Oregon at the confluence of primary trucking routes (I-84 and U.S. 395) and is served by two mainline railroads (Union Pacific Railroad and Burlington Northern Santa Fe Railroad), the Columbia River (barge transport), and a Port-owned airport near Boardman. (Location map provided as **Exhibit 1**).

The Port of Morrow contributes to the economic competitiveness of Oregon and the United States, by serving as the main point for distribution, export and value-added production of agricultural products (forest products, grains, root vegetables, cattle, and milk/dairy products) that are primarily grown in Oregon, Washington, Idaho, Montana, and Wyoming. Industries served by the Port of Morrow include agriculture, wood chips, food processing, livestock, transportation, warehousing/cold storage, freight distribution, information, communications, energy, waste management, and recreation.

Exhibit 1



The 12,000 mile Columbia-Snake River System (CSR) provides direct links between the Port of Morrow and the Port of Portland and Port of Vancouver for global access. This waterway system is a gateway for nearly 40% of the U.S. wheat exports, 70% of the U.S. barley exports, and most of the West Coast's forest/paper products and bulk material product exports.

Port's Infrastructure Assets

The Port of Morrow continues to be the largest owner of vacant industrial land in Oregon. The Port owns more than 12,000 acres of which 2,500 acres are zoned for future industrial development. The majority of port properties are classified in four facility locations: Boardman Industrial Park, East Beach Industrial Park, Airport Industrial Park, and the South Morrow Industrial Park. Unique features of each of these areas are listed below.

Boardman Industrial Park

- 1,500 acres of industrial area located near the City of Boardman along Interstate 84 (I-84).
- Area served by new 12,000 linear foot rail spur with direct Union Pacific Railroad mainline.
- Port recycles food processing wastewater to irrigate Port-owned land for farm use.
- Port provides adequate transportation, water, sewer and recreational facilities.
- Port provides piped steam (energy recovery system) from co-gen power production facility.
- Sustainable Agriculture and Energy (SAGE) Center (opened in 2013) provides meeting, conference, communication and education/training facilities for local businesses and residents.
- Blue Mountain Community College Workforce Training Center (opened in 2017)
- Neal Early Childhood Education Center (opened in 2017)
- Boardman Aquatic and Recreation Center (opened in 2017)
- Tenants include food processing and distribution export facilities, as well as energy development, waste management, and information processing.

East Beach Industrial Park

- 2,000 acre industrial area located near the City of Boardman on north side of I-84.
- Columbia River barge access with two existing marine terminals.
- Area served by Union Pacific Railroad mainline.
- Port recycles food processing wastewater to irrigate Port-owned land for farm use.
- Port provides adequate transportation, water, sewer and recreational facilities.
- Tenants are primarily agricultural-related with global food processing and distribution export facilities.

Airport Industrial Park

- 2,700 acre airport industrial area located approximately 4-miles from the City of Boardman.
- Site consists of 850 acre industrial park and 1,850 acres for future development.
- This airport is primarily utilized by corporate businesses, such as Portland General Electric and Lamb Weston. Planned improvements include new fueling station, airport apron rehabilitation, and installation of 9 new hangers with a pilot lounge.
- Water supply from system of Port-owned deep wells.

South Morrow Industrial Park

- Former lumber mill site located in Heppner, Oregon.
- Site provides a wide variety of vacant land and buildings.
- Adequate water, sewer and power on site.

The Port of Morrow works closely with local communities and governments to provide targeted incentives to existing and new businesses that invest in the local community. Partnerships between the Port of Morrow, Business Oregon, Morrow County and the City of Boardman through the Columbia River Enterprise Zone II provides limited property tax abatement to qualified private investment and job creation within the Port District (**Exhibit 2**).

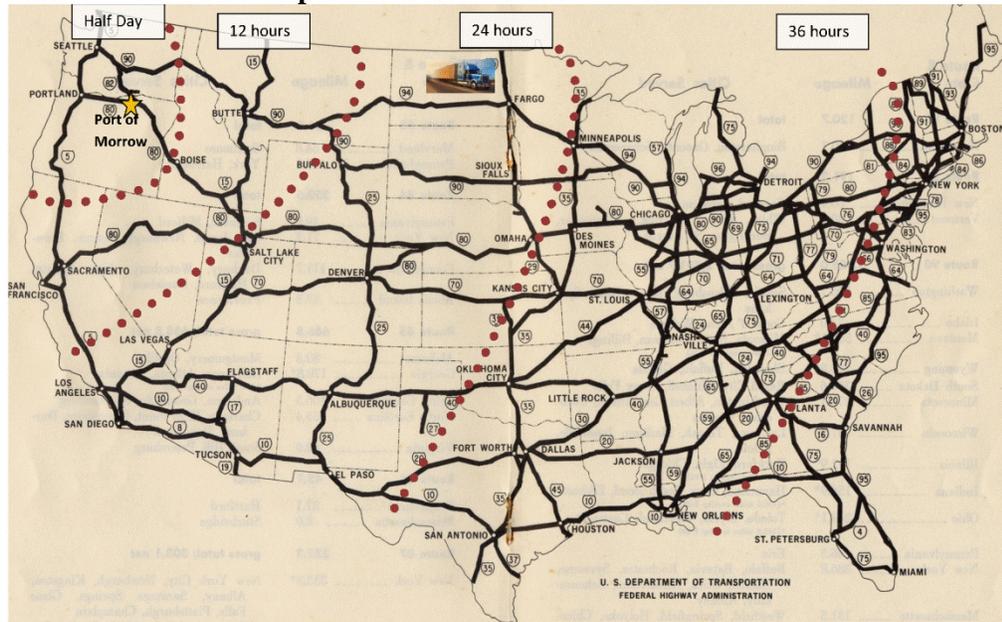


Exhibit 2: Port District

Port's Competitive Advantage

The Port of Morrow's excellent freight distribution network ensures that goods and commodities can be cost effectively shipped via rail, barge and truck. Access to the Port of Portland and Port of Vancouver (within one-half day) provides global market access for food and timber products made by Port of Morrow tenants. It is estimated that approximately 8 million people reside within a half-day drive to/from the Port of Morrow: including Seattle, Tacoma, Portland, Vancouver, Boise and other regions (**Exhibit 3**).

Exhibit 3 Truck Transportation Travel Times to/from Port of Morrow



B. PORT'S CONTRIBUTION TO THE STATE

The Port of Morrow, along with local port-related businesses employ an estimated 3,858 direct workers in Oregon (January 2016 estimate) which in-turn generates annual total economic output of \$2.8 billion for the Morrow and Umatilla county region, up from \$1.6 billion in 2012. Several large tenants within the Port of Morrow industrial areas provide thousands of jobs to Oregon workers within a wide range of industrial sectors. Representative tenants include: Lamb Weston/ConAgra Foods, Tillamook, VA Data and Portland General Electric Company.

Efforts by the Port, in partnership with local and state governments, are attracting new opportunities for “living wage” jobs.¹ Port tenants are investing over \$300 million in private capital (plant and equipment) and are in process of hiring employees with the majority to be paid at or above the median wage rate.

The Port of Morrow is also a leader in sustainable agriculture and energy development, and provides state-of-the-art heat and waste water recovery systems for various industrial, energy and food production methods.

¹ *Business Oregon defines living wage jobs as those that pay at least the Morrow County average covered payroll level of \$51,342 (2016 estimate).*

SECTION 3 OVERVIEW

A. DEMOGRAPHIC OVERVIEW

Local Population and Income Levels

As indicated in **Exhibit 4**, Morrow County population increased to 11,745 in 2016, up from 11,173 in 2010. Umatilla County's population also reached a new record high at 79,880 in 2016. The Oregon Office of Economic Analysis (OEA) expects the long-term population growth in Morrow and Umatilla counties to be on par with the state average, where cities such as Boardman are likely to grow the fastest.

Exhibit 4 Population Trends, Selected Morrow and Umatilla County Population Centers

				Avg. Annual Growth	
	2000	2010	2016	2000-2010	2010-2016
Morrow County	10,995	11,173	11,745	0.16%	0.84%
Boardman	2,855	3,220	3,555	1.21%	1.66%
Irrigon	1,702	1,826	1,900	0.71%	0.66%
Hepner	1,395	1,291	1,295	-0.77%	0.05%
Umatilla County	70,548	75,889	79,880	0.73%	0.86%
Pendleton	16,354	16,612	16,880	0.16%	0.27%
Milton-Freewater	6,470	7,050	7,070	0.86%	0.05%
Umatilla	4,978	6,906	7,220	3.33%	0.74%
Oregon	3,421,399	3,831,074	4,076,350	1.14%	1.04%

Source: U.S. Census (2000, 2010), PSU College of Urban and Public Affairs, annual pop. estimates (2016).

Income levels within Morrow and Umatilla counties are now growing faster than the state as a whole. As indicated in **Exhibit 5**, the median household income in Morrow County was approximately \$50,918 in 2015 and the average per capita income level was \$20,497.

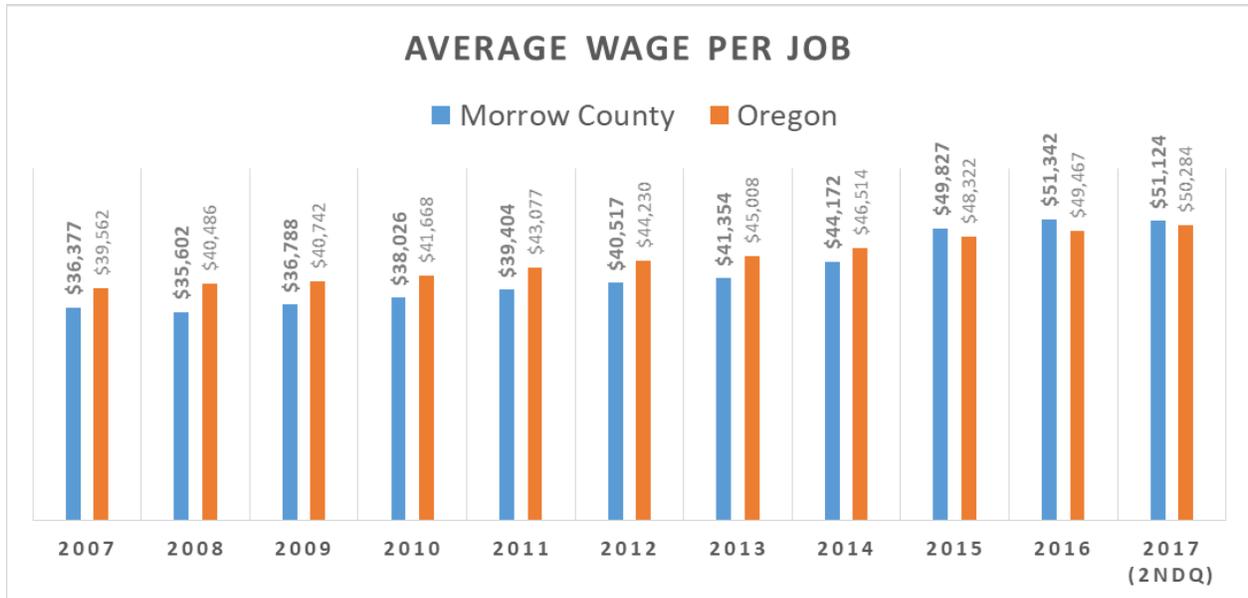
Exhibit 5 Income Trends

					Avg. Annual Growth
		1999	2011	2015	
Median Household Income	Morrow County	\$37,521	\$46,110	\$50,918	1.93%
	Umatilla County	\$36,249	\$45,911	\$48,101	1.78%
	Oregon	\$40,916	\$49,850	\$51,243	1.42%
	Washington	\$45,776	\$58,890	\$61,062	1.82%
	U.S.A.	\$41,994	\$52,762	\$53,883	1.57%
Per Capita Income	Morrow County	\$15,802	\$20,215	\$20,497	1.64%
	Umatilla County	\$16,410	\$20,904	\$21,214	1.62%
	Oregon	\$20,940	\$26,561	\$27,684	1.76%
	Washington	\$22,973	\$30,418	\$31,762	2.05%
	U.S.A.	\$21,587	\$27,915	\$28,930	1.85%

Source: U.S. Census, American Community Survey. Nominal dollars.

According to Oregon Employment Department monthly wage surveys, average wages in Morrow County began to exceed the Oregon statewide average for the first time in recent history in 2016. As indicated in **Exhibit 6**, average wages in Morrow County were \$51,342 in 2016, which was nearly 4% higher than the state average.

Exhibit 6



Source: Oregon Employment Department, compiled by FCS GROUP.

B. ECONOMIC OVERVIEW

Labor force

The Port of Morrow is located within the Pendleton-Hermiston Metropolitan Statistical Area (MSA) and is adjacent to the Kennewick-Richland-Pasco MSA (Tri-Cities area) in Washington. There are approximately 160,000 people within the Port of Morrow’s civilian labor force (less than 1-hour commute).

Unemployment

Unemployment rates in Morrow and Umatilla counties have generally been declining for the past several years. As of September 2017, the local unemployment rate for Morrow and Umatilla counties was 5.0%, which is slightly higher than the State of Oregon average (4.2%).

Morrow and Umatilla County Economic Drivers

The total estimated value added (GDP) from all public and private workers and establishments within Morrow and Umatilla counties increased from \$3.2 billion in 2011 to nearly \$3.6 billion in 2015 (inflation adjusted dollars).

The leading employment sectors that are driving the regional economy include: electric power generation, state and local government, frozen food manufacturing, vegetable and melon farming, wholesale trade, support activities for agriculture, truck and rail transportation, and real estate (**Exhibit 7**).

**Exhibit 7 Morrow and Umatilla County Employment, Output and GDP: 2015
(ranked by GDP)**

Description	Employment	Output	Employee Compensation	Value Added (GDP)	Rank
Electric power generation - Fossil fuel	223	\$434,259,644	\$37,449,699	\$224,303,993	1
Employment and payroll of local govt, education	2,838	\$199,593,536	\$169,558,777	\$199,593,538	2
Frozen fruits, juices and vegetables manufacturing	2,185	\$936,866,882	\$108,151,611	\$148,763,661	3
Employment and payroll of local govt, non-education	1,723	\$126,611,038	\$107,400,177	\$126,611,040	4
Employment and payroll of state govt, non-education	1,269	\$125,347,015	\$106,425,346	\$125,347,010	5
Vegetable and melon farming	1,093	\$154,251,770	\$41,048,683	\$117,565,308	6
Wholesale trade	1,042	\$211,688,065	\$60,613,701	\$116,042,673	7
Support activities for agriculture and forestry	1,789	\$126,404,655	\$61,237,343	\$102,931,882	8
Other local government enterprises	963	\$242,733,307	\$57,235,401	\$100,331,470	9
Real estate	1,088	\$147,314,850	\$6,099,742	\$91,455,320	10
Truck transportation	1,246	\$208,773,560	\$61,221,943	\$87,027,064	11
Rail transportation	383	\$154,996,841	\$46,318,897	\$83,113,162	12
Electric power transmission and distribution	106	\$177,999,680	\$14,180,236	\$82,954,854	13
Dairy cattle and milk production	537	\$231,316,696	\$17,259,676	\$82,375,004	14
Hospitals	883	\$138,036,102	\$68,392,303	\$79,792,238	15
Employment and payroll of federal govt, non-military	432	\$64,330,650	\$44,749,477	\$64,330,650	16
All other crop farming	1,383	\$106,025,848	\$44,580,482	\$63,751,016	17
Warehousing and storage	1,044	\$103,069,778	\$46,520,950	\$58,521,681	18
Limited-service restaurants	1,128	\$83,202,202	\$17,940,310	\$44,763,753	19
Ranching	520	\$128,043,747	\$4,958,619	\$34,271,985	20
Scientific research and development services	193	\$57,180,267	\$12,776,514	\$31,075,032	21
Fruit farming	857	\$38,783,005	\$13,743,539	\$31,022,133	22
Automotive repair and maintenance	451	\$44,689,453	\$16,641,953	\$29,985,921	23
Retail - General merchandise stores	781	\$49,000,221	\$23,347,132	\$29,084,838	24
Offices of physicians	565	\$54,158,260	\$26,862,625	\$27,826,171	25
Subtotal (top 25 sectors)	24,723	\$4,650,842,876	\$1,214,715,137	\$2,387,855,970	
Other Industries	22,318	\$3,325,111,747	\$701,400,561	\$1,200,849,990	
Total (all sectors)	47,041	\$7,975,954,623	\$1,916,115,698	\$3,588,705,961	

Source: IMPLAN model for Morrow and Umatilla counties, 2015, adjusted to 2017 dollar values.

Port-Related Businesses

There are nearly 50 “direct port-related” businesses that operate within Port of Morrow industrial lands or are dependent upon transportation and infrastructure facilities provided by the Port. Please refer to **Appendix B** for a list of port-related businesses.

As indicated in **Exhibit 8**, the largest port-related sectors based on current job estimates represent 3,858 direct jobs. Major sectors include:

- food & beverage manufacturing
- wholesalers
- utilities
- crop and animal production
- data processing
- wood products
- chemical manufacturing
- motor and parts dealers
- support activities for agriculture
- accommodation services
- truck transportation
- warehousing and storage

Exhibit 8 Port-Related Businesses by Sector

NAICS		
Code	Description	Jobs*
311	Food & Beverage Manufacturing	1,362
424	Merchant Wholesalers: Durable Goods	717
221	Utilities (includes Port of Morrow, PGE, etc.)	376
111	Crop Production	374
112	Animal Production and Aquaculture	325
518	Data Processing, Hosting and Related Services	200
321	Wood Product Manufacturing	110
325	Chemical Manufacturing	56
441	Motor and Parts Dealers	51
115	Support Activities for Agriculture and Forestry	46
721	Accommodation Services	46
484	Truck Transportation	34
493	Warehousing and Storage	31
517	Telecommunications	28
561	Administrative and Support Services	28
423	Merchant Wholesalers: Nondurable Goods	19
611	Educational Services	14
562	Waste Management and Remediation Services	11
483	Water Transportation	7
488	Support Activities for Transportation	7
212	Mining (Except Oil and Gas)	4
238	Specialty Trade Contractors	4
327	Nonmetallic Mineral Production	4
813	Religious, civic, and similar organizations	3
811	Motor Vehicle Repair and Maintenance	1
	Total	3,858

Source: estimates by FCS GROUP and Port of Morrow

* job estimates reflect full and part-time workers.

Major Investments at the Port of Morrow

In addition to Port operations and related-businesses, the level of public and private construction investment that is underway or planned at Port of Morrow also generates measurable economic benefits.

Over the 2013-2018 time frame (includes 4 actual years and 1 budget year), there will be approximately \$114.5 million in public infrastructure investments and \$1.96 billion in private capital investment made in the Port's Industrial area. Public facility investment assumptions are provided in **Appendix C**, and capital investments within the Columbia River Enterprise Zone II are summarized in **Exhibit 9**. The economic impact of these major investments has been included in this study, as described in the next section.

Port Infrastructure Investments (\$114.5 million)

- ◆ I-84 interchange area transportation improvements
- ◆ Rail spur improvements

- ◆ Sewer and wastewater pretreatment and discharge improvements
- ◆ SAGE Center
- ◆ Freezer warehouse facility
- ◆ Various local roadway and utility capacity improvements

Private Capital Investments (\$1.96 billion)

- ◆ Columbia Plywood expansion
- ◆ Lamb Weston Processing Plant expansion
- ◆ Tillamook Dairy Plant expansion
- ◆ New data centers

Exhibit 9

Morrow County Enterprise Zone			
Strategic Private Investments: 2013 - 2017			
#		Minimum Job Hire Target	Private Investment
1	Columbia Plywood	14	\$8,025,000
2	Columbia River Tech. (Tillamook)	35	\$90,000,000
3	Columbia River Tech. (Tillamook)	35	\$211,400,000
4	Lamb Weston	20	\$25,800,000
5	VA DATA	3	\$65,000,000
6	VA DATA	3	\$36,500,000
7	VA DATA	3	\$43,500,000
8	VA DATA	11	\$455,700,000
9	VA DATA	11	\$217,000,000
10	VA DATA	11	\$545,800,000
11	VA DATA	11	\$263,600,000
	Total	157	\$1,962,325,000

Source: Morrow County.

SECTION 4: ECONOMIC IMPACTS

A. METHODOLOGY

The economic impact (as measured by jobs, compensation, output, value added GDP and tax revenues) of the Port of Morrow's operations, land and facilities is measured using a regional input-output model named IMPLAN. The IMPLAN model is a useful tool for understanding the inputs and outputs of local and regional economies by measuring the direct and secondary benefits of changes in industrial output (sales), GDP (valued added), income, taxes, and employment.

The IMPLAN model takes into account national, regional and local economic trends and spending multipliers to estimate: direct impacts (income, sales, wages, profits associated directly with producing a good or service); indirect impacts (backward linkages including supplies/services needed as inputs for producing the good or service); and induced impacts (forward linkages that depict how the direct and indirect impacts cause a multiplier effect in the regional economy as income is spent and re-spent on various goods, services and investments). The IMPLAN model includes 535 specific industry sectors, of which 213 sectors are represented in Morrow and Umatilla counties.

Exhibit 10 illustrates IMPLAN models logic flow of how Port related spending attributed to Port operations, land and facilities generates business revenue that translates into local payroll and direct jobs; local purchases and indirect jobs; and induced impacts (household spending based on employee earnings). Please refer to www.implan.com and **Appendix A** for more detailed information regarding the IMPLAN model.

Exhibit 11 illustrates the three measures of direct, indirect and induced economic activity that are generated by Port-related business spending.

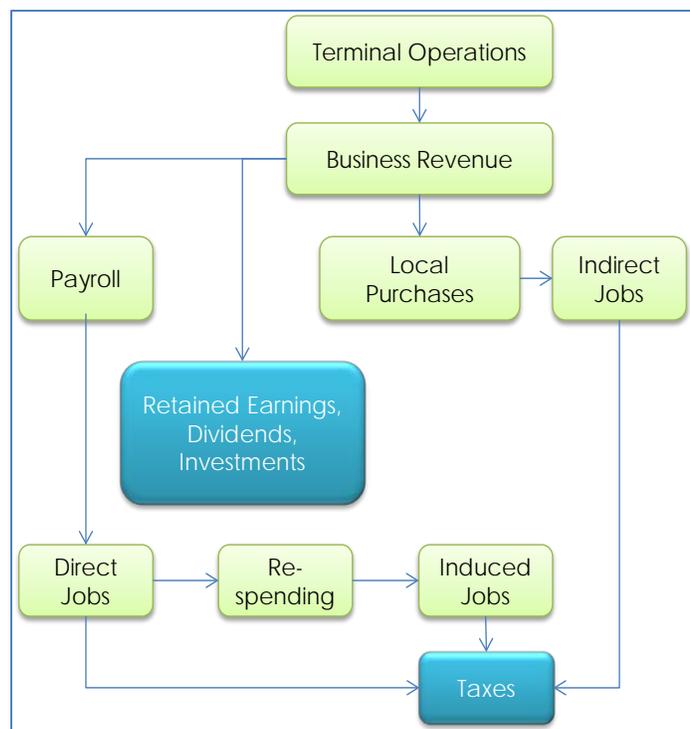
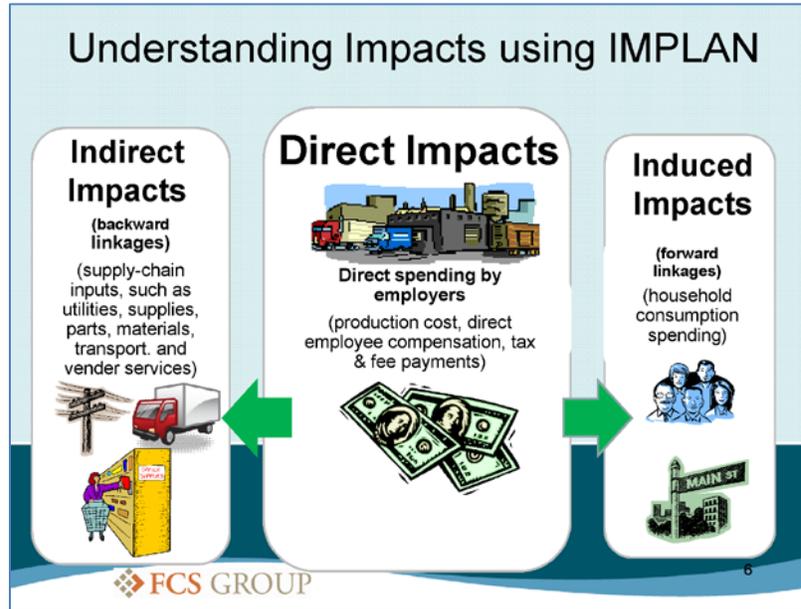


Exhibit 10

Exhibit 11



The first step in conducting the economic impact analysis included the identification of specific business enterprises that rely on Port of Morrow operations, land and facilities for their business to succeed. In addition to direct Port of Morrow spending on operations (Port staff and labor compensation), there are 49 businesses that are considered port related (as of 2017). The specific businesses entities that serve as the basis for the economic impact analysis are referred to as “Port-related” and are listed in **Appendix B**.

The second step in the economic impact analysis included working with the Oregon Employment Department to obtain “covered” worker payroll data for the Port-related tenants. These data reflect 2016 worker and payroll data that has been reported to the State of Oregon for calculating state unemployment and workers compensation insurance tax rates.

Because IMPLAN measures impacts using total employment or payroll as opposed to “covered” employment or payroll, **the third step** involved adjusting local employment and payroll estimates from the Oregon Employment Department (Quarterly Census of Earnings and Wages) upwards to reflect total employment before analyzing the results using IMPLAN. Since IMPLAN employment closely resembles Bureau of Economic Analysis data, the basis for this conversion was derived using county employment estimates obtained from the Bureau of Economic Analysis (CA-25 reports).²

The fourth step included identifying the applicable IMPLAN sector code that corresponds with each North American Industrial Classification System (NAICS) code that are on file with the Oregon Employment Department.

² Oregon Employment Department data only include wage and salary employment covered by unemployment insurance and federal civilian jobs. Hence, it does not include very small proprietors, military, elected officials, railroads, religious organizations, small farms, and some private elementary school employment.

Steps 1-4 are used to compile the assumptions used as direct inputs for the Permanent Economic Impact Analysis of the Port of Morrow.

The final **fifth step** entailed estimating expected levels of capital investment over the five-year period (2013-2018) to ascertain the level of construction impacts that result as the Port and its tenants complete major investments in infrastructure, buildings and equipment.

B. ECONOMIC IMPACT FINDINGS

There are two types of economic impacts that are identified and quantified by this analysis: Permanent Annual Impacts, and Temporary Construction Impacts.

Permanent Annual Economic Benefits

The permanent annual economic impact of the Port of Morrow and the Port-related businesses is summarized in **Exhibit 12**. Key highlights from this 2017 analysis include the following:

- ◆ Total employment of 8,452 jobs (3,858 direct, 2,792 indirect, and 1,801 induced)
- ◆ Total output of \$2.77 billion (\$2.03B direct, \$0.52B indirect, \$0.21B induced)
- ◆ Total GDP of \$1.08 billion (\$712M direct, \$256M indirect, \$114M induced)
- ◆ Over \$500 million in labor income (\$289M direct, \$152M indirect, \$59M induced)
- ◆ Annual local/state tax revenue/payments of over \$118 million (includes in lieu payments)
- ◆ Annual federal tax revenue/payments of nearly \$142 million

Exhibit 12 Summary of Annual Permanent Economic Impacts of the Port of Morrow

Impact Type	Employment	Labor Income	Total Value Added	Output
Direct Effect	3,858	\$ 288,648,186	\$ 711,853,909	\$ 2,034,108,125
Indirect Effect (business spending)	2,792	\$ 152,447,426	\$ 255,742,776	\$ 523,625,934
Induced Effect (consumer spending)	1,801	\$ 59,456,572	\$ 114,148,961	\$ 211,251,307
Total Effect	8,452	\$500,552,184	\$1,081,745,646	\$2,768,985,366
State & Local Tax Payments*			\$118,071,420	
Federal Tax Payments			\$141,600,646	

Source: IMPLAN model for Morrow and Umatilla County Region, 2015, adjusted to 2017 dollars.

* also includes local payments made in lieu of taxes, based on private capital investments.

Analysis by FCS GROUP.

In comparison to the prior economic impact analyses conducted for the Port of Morrow (using similar IMPLAN input-output modeling methodology) it is apparent the economic impact of the Port of Morrow has increased measurably over the past several years. Please refer to **Exhibit 13** for a comparison of 2012 and 2017 results.

Comparative findings indicate the following:

- ◆ Port-related businesses now account for nearly \$2.8 billion in annual output in 2017, up from \$1.8 billion in 2012 and \$896 million in 2006 (in inflation adjusted constant 2017 dollars).
- ◆ The share of direct economic output within Morrow and Umatilla counties attributed to Port-related businesses increased from 15% to 26% between 2006 and 2017.
- ◆ The share of direct employment that is considered to be Port-related accounts for 52% of all jobs in Morrow County in 2017, up from 36% in 2006.

Exhibit 13 Comparison of Annual Permanent Economic Impacts of the Port of Morrow

	2012	2017 est.	change	% increase
Total Employment	6,850	8,452	1,602	23%
Total Labor Income	\$281,009,519	\$500,552,184	\$219,542,666	78%
Total Value Added (GDP)	\$602,247,565	\$1,081,745,646	\$479,498,082	80%
Local/State Tax Revenues*	\$48,300,000	\$118,071,420	\$69,771,420	144%
Federal Tax Revenues	\$66,200,000	\$141,600,646	\$75,400,646	114%
Total Economic Output	\$1,691,265,102	\$2,768,985,366	\$1,077,720,264	64%

Source: IMPLAN model for Morrow/Umatilla county region, constant 2017 dollar values.
* also includes local payments made in lieu of taxes, based on private capital investments.

The top 10 business sectors that benefit from the Port of Morrow are listed in **Exhibit 14**. These sectors represent about 63% of the total economic impact of the Port (measured by GDP). Leading business sectors include:

- Wholesale trade (986 jobs and \$111 million in GDP)
- Frozen food manufacturing (922 jobs and \$64 million in GDP)
- Vegetable and melon farming (408 jobs and \$44 million in GDP)
- Dairy cattle and milk production (384 jobs and \$60 million in GDP)
- All other crop farming (384 jobs and \$18 million in GDP)
- Support activities for agriculture and forestry (363 jobs and \$21 million in GDP)

Exhibit 14 Top 10 Sectors for Permanent Economic Impacts (sorted by jobs)

Description	Employment	Labor Income	Value Added (GDP)	Output
Wholesale trade	986	\$61,474,824	\$111,154,372	\$201,888,935
Frozen fruits, juices and vegetables manufacturing	922	\$46,304,631	\$63,531,568	\$401,234,172
Vegetable and melon farming	408	\$32,498,355	\$44,471,533	\$58,383,052
Dairy cattle and milk production	384	\$37,717,763	\$59,657,269	\$167,741,173
All other crop farming	384	\$16,599,410	\$17,897,448	\$29,783,072
Support activities for agriculture and forestry	363	\$14,079,213	\$21,170,254	\$26,068,846
Electric power generation - Fossil fuel	303	\$51,544,639	\$308,725,279	\$597,851,503
Data processing, hosting, and related services	215	\$20,842,395	\$23,411,153	\$62,591,974
Truck transportation	214	\$12,376,220	\$15,103,339	\$36,226,873
Cheese manufacturing	195	\$14,040,617	\$21,924,489	\$216,931,561
Total	4,375	\$307,478,065	\$687,046,704	\$1,798,701,159

Source: IMPLAN model for Morrow and Umatilla County Region, adjusted to 2017 dollars.

Temporary Construction Benefits

In addition to the permanent annual economic impacts of Port operations and related-businesses, the level of public and private construction investment that is underway or planned at Port of Morrow will generate measurable economic benefits.

Public and private construction investment at the Port of Morrow are having a measurable economic impact on the regional economy. As mentioned previously, there is expected to be \$114.5 million in public infrastructure investment and \$1.96 billion in private capital investment at the Port of Morrow during the five year analysis period: 2013-2018.

The economic impacts from these construction activities are summarized in **Exhibit 12** and include:

- ◆ Total employment of 21,826 jobs (16,937 direct jobs, 1,045 indirect, and 3,844 induced)
- ◆ Total output of nearly \$2.7 billion

- ◆ Total GDP (value added) of over \$1.4 billion
- ◆ Over \$1.1 billion in labor income
- ◆ Aggregate local/state tax revenue and in lieu payments of over \$70 million
- ◆ Aggregate federal tax revenue/payments of over \$240 million

Exhibit 12 Temporary Construction Impacts at the Port of Morrow: 2013-2018

Construction Impact of Construction Investment, FYE 2013-2018				
Private Investment in Morrow Ent. Zone (\$M)		\$1,962.3		
Port of Morrow Capital Investments (\$M)		\$114.5		
Combined Impact Summary (\$M)		\$2,076.9		
Impact Type	Employment	Labor Income	Total Value Added	Output
Direct Effect	16,937	\$941,672,488	\$1,115,761,842	\$2,076,865,338
Indirect Effect (business spending)	1,045	\$52,811,542	\$83,276,448	\$161,504,609
Induced Effect (consumer spending)	3,844	\$125,191,599	\$240,332,485	\$444,256,564
Total Effect	21,826	\$1,119,675,629	\$1,439,370,775	\$2,682,626,512
Annual Average	4,365	\$223,935,126	\$287,874,155	\$536,525,302
State & Local Tax Payments*			\$70,133,496	
Federal Tax Payments			\$240,216,053	

Source: IMPLAN model for Morrow and Umatilla County Region, 2015, adjusted to 2017 dollars.

* also includes local payments made in lieu of taxes, based on private capital investments.

Analysis by FCS GROUP.

If spread evenly over the next five years, the construction impact from Port of Morrow related infrastructure and private capital investments result in over 4,365 jobs being added annually. These construction impacts are in addition to the permanent economic impacts described earlier in this section.

As shown in **Exhibit 13**, the top 14 business sectors that benefit account for 3,765 jobs or 86% of the total employment related impact. In addition to construction businesses, the indirect and induced impacts benefit the following sectors: wholesale trade, hospitals, truck transportation, retail, restaurants, child care, real estate, and architectural/engineering design companies.

Exhibit 13

Annual Avg. Direct and Secondary Impact of Construction Investment on Top Sectors, FYE 2013-2018				
Private Investment in Morrow Ent. Zone (\$M)		\$392.5		
Port of Morrow Capital Investments (\$M)		\$22.9		
Combined Impact Summary (\$M)		\$415.4		
Description	Employment	Labor Income	Total Value Added	Output
Construction of new manufacturing structures	3,387	\$188,334,498	\$223,152,368	\$415,373,068
Wholesale trade	59	\$3,713,130	\$6,700,373	\$12,149,676
Hospitals	39	\$3,167,365	\$3,536,287	\$6,066,007
Truck transportation	34	\$2,002,253	\$2,443,280	\$5,818,351
Retail - General merchandise stores	35	\$1,090,550	\$1,334,618	\$2,212,980
Retail - Food and beverage stores	34	\$1,045,505	\$1,317,238	\$2,061,176
Limited-service restaurants	53	\$895,964	\$2,105,250	\$3,927,988
Full-service restaurants	42	\$819,311	\$808,729	\$1,756,208
Child day care services	29	\$359,788	\$527,857	\$916,477
Real estate	43	\$285,644	\$3,717,495	\$5,994,701
Offices of physicians	2	\$93,453	\$89,426	\$184,876
Religious organizations	3	\$76,289	\$76,307	\$403,787
Architectural, engineering, and related services	2	\$46,876	\$47,882	\$218,828
Retail - Nonstore retailers	2	\$14,881	\$46,369	\$161,198
Total	3,765	\$201,945,506	\$245,903,479	\$457,245,321

SECTION 5: FISCAL IMPACTS

To better understand the local benefit of the Port of Morrow and its related businesses, FCS GROUP worked with the Morrow County Assessor and Port staff to identify current levels of property taxes paid by Port-related businesses. As indicated in **Exhibit 13** over four-fifths of the top 20 tax payers in Morrow County are considered to be port related. **Port related businesses accounted for nearly \$1.2 billion in Assessed Value in 2016 (up from \$720 million in 2012) and generate nearly \$17 million in annual local property tax payments (up from \$11 million in 2012).**

A. TOP TAX PAYERS

Exhibit 13 Top 20 Tax Payers in Morrow County, 2016

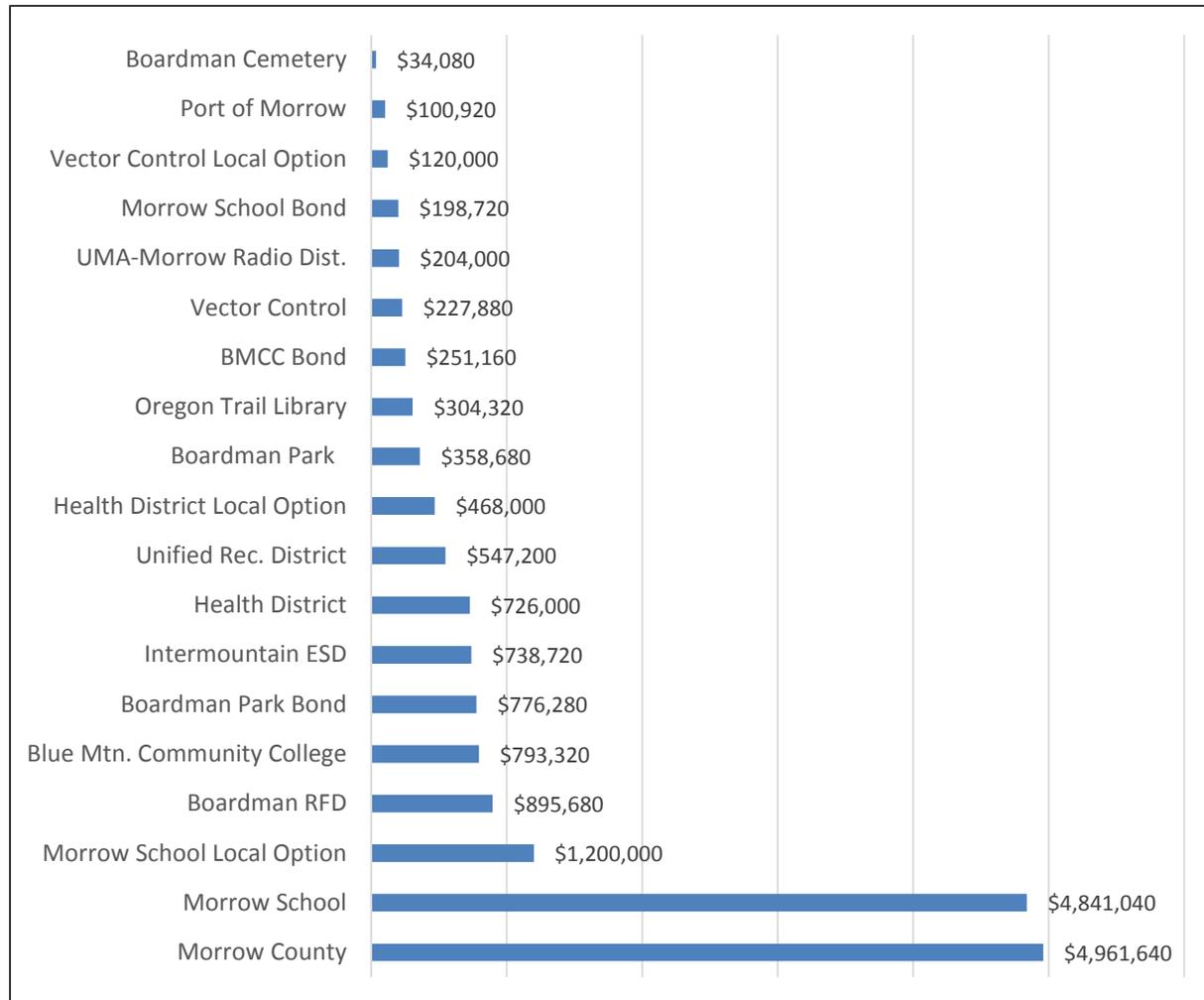
Port related?	Owner Name	Property Tax	Assessed Value	Real Market Value
✓	PORTLAND GENERAL ELECTRIC	\$ 9,234,853	\$ 703,695,755	\$ 703,719,293
✓	AVISTA CORPORATION	\$ 2,592,781	\$ 152,662,000	\$ 152,662,000
	THREEMILE CANYON FARMS, LLC	\$ 2,064,374	\$ 157,546,422	\$ 224,063,149
	GAS TRANSMISSION NORTHWEST CO	\$ 898,339	\$ 66,518,700	\$ 66,518,700
✓	LAMB-WESTON, INC	\$ 776,384	\$ 45,665,280	\$ 45,770,460
✓	COLUMBIA RIVER PROCESSING, INC	\$ 561,939	\$ 41,700,690	\$ 41,700,690
✓	VADATA, INC	\$ 503,007	\$ 35,129,720	\$ 802,288,060
✓	CONAGRA FOODS PACKAGED FOODS	\$ 492,718	\$ 32,243,570	\$ 32,243,570
✓	PORT OF MORROW	\$ 456,400	\$ 31,407,387	\$ 34,218,734
✓	PACIFIC ETHANOL COLUMBIA, LLC.	\$ 441,588	\$ 32,633,390	\$ 32,633,390
✓	UNION PACIFIC RAILROAD CO	\$ 321,074	\$ 22,448,290	\$ 48,414,699
✓	ZEACHEM APPLIED TECHNOLOGY	\$ 302,924	\$ 22,474,080	\$ 22,474,080
✓	ZEACHEM INC.	\$ 270,978	\$ 20,104,050	\$ 20,104,050
	CENTURYLINK	\$ 263,207	\$ 17,733,000	\$ 17,733,000
✓	OREGON POTATO COMPANY	\$ 260,196	\$ 15,607,218	\$ 16,048,293
✓	RDO/CALBEE FOODS, LLC.	\$ 237,609	\$ 16,976,810	\$ 16,976,810
✓	MORROW COLD STORAGE, LLC.	\$ 198,219	\$ 11,671,090	\$ 11,671,090
	UPPER COLUMBIA MILL, LLC.	\$ 197,755	\$ 15,337,990	\$ 15,485,720
✓	IDAHO POWER COMPANY	\$ 193,658	\$ 15,417,800	\$ 15,417,800
	WILLOW CREEK ENERGY LLC	\$ 187,224	\$ 48,420,000	\$ 48,420,000
	Total	\$ 20,455,227	\$ 1,505,393,242	\$ 2,368,563,588
	Port related	\$ 16,844,328	\$ 1,199,837,130	\$ 1,996,343,019

Source: Morrow County Assessor.

B. TAX PAYMENTS TO LOCAL DISTRICTS

An analysis of the large and small Port-related properties within the Port of Morrow industrial areas indicates that there are over 3,500 taxable parcels with over \$1.2 billion in assessed valuation (2016 estimate). These properties represent about 53% of the total taxable assessed value in Morrow County (up from 33% in 2012). Total annual tax payments to local districts (including Morrow County, cities, school districts, etc.) amounted to over \$18.9 million in FY 2016/17. Please see detailed results by district in **Exhibit 14**.

Exhibit 14 Annual Local Tax Payments by Port-Related Businesses in Morrow County, FY 2016/17



Source: Morrow County assessor data, FCS GROUP.

C. COMMUNITY BENEFITS

In addition to the economic benefits and tax payments that have been quantified and discussed above, other community wide benefits attributed to the Port of Morrow include:

- ◆ Participation in local/state governmental partnerships through the Columbia River Enterprise Zone that are providing flexible funds used for local community development;

- ◆ Providing first-class meeting facilities for businesses and community groups and lodging facilities for overnight visitors;
- ◆ Providing community-based education and visitation facilities, including the SAGE Center and Neal Early Childhood Learning Center.
- ◆ Providing recreational opportunities such as the site for the new Boardman Recreation Center (pictured below).
- ◆ Maintaining a viable rail and barge transportation network that conserves fuel and improves air quality in comparison with truck transportation.
- ◆ Establishing sustainable heat and wastewater recovery systems that conserve energy and utilize less water.



The Port of Morrow contributed the site for the recently constructed Boardman Pool and Recreation Center, funded through a local voter approved parks bond levy and completed in 2017.

As previously mentioned, the Port of Morrow works closely with local communities and governments to form partnerships through the Columbia River Enterprise Zone II (CREZ), which provides limited property tax abatement to qualified private investment and job creation within the Port District.

According to the Morrow County Planning Director and enterprise zone manager, “private development on Port and private properties has generated several applications over the past five years.” Businesses that meet minimum job hiring targets and make in lieu payments to the CREZ receive limited property tax abatement.

Over the past few years, CREZ has provided several million dollars in annual distribution for a wide variety of community benefits including:

- Housing
- Education
- Public Safety
- Local Enhancements

In addition, the Port of Morrow provides meeting facilities for community activities, conferences and workshops for its stakeholders and businesses at its headquarters building and the SAGE Center. The Port also provides recreational opportunities for access to the Columbia River, and is working with the City of Boardman to provide new ball fields for residents and employees. The Port has also provided limited financing for housing and community development investments that promote fair housing and telecommunications throughout the Port District.

APPENDIX

Appendix A – Glossary

Assessed Value (AV)

The AV is the amount of estimated taxable valuation of land and improvements on a taxable parcel; often obtained by the county assessor.

BEA

Bureau of Economic Analysis is the economic analysis division contained within the U.S. Department of Commerce.

Covered Employment

The total number of jobs reported to the Oregon Employment Department at public, private and non-profit establishments for unemployment insurance compensation accounting purposes.

Direct (Primary) Effects

The direct economic activity (employment, labor income, value added, output) per change in final demand specified for a given sector. Sometimes referred to by economists as first round impacts attributed to changes in investment or spending within a local economy.

Earnings Multipliers

Input-output ratios that measure earnings paid to households by employment throughout the economy, directly and indirectly, in connection with delivery of \$1 million of final demand for a specific commodity.

Economic Output

Economic output represents the value of industry production. In IMPLAN, these are annual production estimates for the year of the data set and are in producer prices. For manufacturers this would be sales plus/minus change in inventory. For service sectors, production equals sales. For retail and wholesale trade, output equals gross margin and not gross sales. Indirect and induced economic output is derived from the I-O total requirements tables, the output multipliers show the amount of output required to satisfy a given level of final-use expenditures. For the commodity-by-commodity total requirements table, it is the production required both directly and indirectly of the commodity at the beginning of each row per dollar of delivery to final use of the commodity at the top of the column. For the industry-by-commodity total requirements table, it is the industry output required to deliver a dollar of a commodity to final users. For the industry-by-industry total requirements table, it is the industry output required to deliver a dollar of industry output to final users.

Economic Production

Economic production is an activity carried out under the control and responsibility of an institutional unit that uses inputs of labor, capital, and goods and services to produce outputs of goods or services.

Employee or Employment

An employee is a person who enters an agreement, which may be formal or informal, with an enterprise to work for the enterprise in return for remuneration in cash or in kind.

Employee Compensation

Employee compensation in IMPLAN is the total payroll cost of the employee paid by the employer. This includes, wage and salary, all benefits (e.g., health, retirement, etc) and employer paid payroll taxes (e.g., employer side of social security, unemployment taxes, etc).

Establishment

An economic unit—business or industrial—at a single physical location where business is conducted or where services or industrial operations are performed. Examples include a factory, mill, store, hotel, movie theater, mine, farm, ranch, bank, railroad depot, airline terminal, sales office, warehouse, or central administrative office. One or more establishments make up an enterprise or a company. However, a single establishment may be comprised of subunits, departments, or divisions. In the industry classification systems—the establishment is the basic unit for collecting many types of economic information.

An establishment is an enterprise, or part of an enterprise, that is situated in a single location and in which only a single (non-ancillary) productive activity is carried out or in which the principal productive activity accounts for most of the value added.

Exempt Assessed Value (AV)

Exempt AV is the amount of estimated taxable valuation of land and improvements that is excluded in the calculation of total assessed value for a taxable parcel; often obtained by the county assessor.

Gross Domestic Product (GDP)

The difference between an industry's or an establishment's total output and the cost of its intermediate inputs. It equals gross output (sales or receipts and other operating income, plus inventory change) minus intermediate inputs (consumption of goods and services purchased from other industries or imported). The IMPLAN model includes labor income, proprietor profits, business income and tax payments as measures of GDP. See also "value added."

IMPLAN

An economic model published by the Minnesota IMPLAN Group, also known as the Impact Model for Planning. IMPLAN was originally developed in the 1970s for the U.S. Government for use in understanding the economic effects of various industry sectors on local and regional economies. IMPLAN version 3.0 software was utilized for this analysis.

Indirect Effects

The indirect change in a measure of economic activity (employment, labor income, value added, output) per change in the amount of final demand specified for a given sector. Indirect ratios show the production required of an industry and of all other industries to meet that industry's initial demand for production.

Induced Effects

The induced change in a measure of economic activity (employment, labor income, value added, output) per change in the amount of final demand specified for a given sector, resulting from interaction of institutions – usually associated with the indirect effects of household spending.

Input-Output Analysis

A type of applied economic analysis that tracks the interdependence among various producing and consuming sectors of an economy. More particularly, it measures the relationship between a given set of demands for final goods and services and the inputs required to satisfy those demands.

Labor Income

All forms of employment income, including Employee Compensation (wages and benefits) and Proprietor Income.

NAICS

North American Industry Classification System. A system of industrial classification—developed and used by the United States, Canada, and Mexico—for grouping establishments by similarity of production process. Beginning with the 1997 economic census, NAICS has replaced the 1987 Standard Industrial Classifications as the primary industry classification system used for U.S. economic statistics. NAICS features more detailed classifications for the services industries and improved classifications for the high-tech industries. (See also “Economic Census”.)

Port-related Businesses

Includes specific enterprises within Morrow County that operate on port-land and/or have been dependent upon transportation and infrastructure facilities owned or maintained by the Port of Morrow.

Proprietor Income

Proprietor income consists of payments received by self-employed individuals and unincorporated business owners. This income also includes the capital consumption allowance.

Real Market Value (RMV)

Real market value is the estimated total market value of land and improvements on a taxable parcel; often obtained by the county assessor based on an appraised value or recorded sales transaction.

Sector

In the national economic accounts, the institutional units that make up the total economy: business, households and institutions, and general government. The sectors are generally the two-digit NAICS level—though manufacturing, retail, and transportation and warehousing span several two-digit codes.

Total Impacts

Total impacts equal the sum of the direct, indirect and induced impacts.

Value Added

The difference between an industry’s, or an establishment’s total output and the cost of its intermediate inputs. It equals gross output (sales or receipts and other operating income, plus inventory change) minus intermediate inputs (consumption of goods and services purchased from other industries or imported). Value added consists of compensation of employees, taxes on production and imports less subsidies (formerly indirect business taxes and nontax payments), and gross operating surplus (formerly “other value added”). Gross value added is the value of output less the value of intermediate consumption; it is a measure of the contribution to GDP made by an individual producer, industry or sector; gross value added is the source from which the primary incomes are generated and is therefore carried forward into the primary distribution of income account.

Appendix B – Port-Related Businesses

Port of Morrow
Tidewater Terminal Co.
Oregon Pump Works
Columbia Improvement District
Boardman Foods Inc
Cascade Specialties Inc
Mid-Columbia Excavation Inc
Boardman Chip Co Inc
Oregon Potato Co
Columbia River Proc. (Tillamook Cheese)
Frederickson Farming LLC
Itc Services
Oregon Hay Products Inc
Portland General Electric
Lti Inc
Cemex Inc
Lamb Weston
Lamb Weston
Pacific Ethanol Inc
Calbee North America, Llc
River Lodge
Columbia River Dairy LLC
Castle Rock Farming LLC
Portland General Electric
Collins Management Corporation
Willow Creek Dairy
Jvb Dairy
Taylor Transfer Inc
Devin Oil Co Inc
Tredit Tire & Wheel Co Inc
Finley Buttes Landfill

Les Schwab Tire Center
Finley Bioenergy LLC
Baker Produce Inc
Windwave Technologies
VADATA
Barenbrug USA
Morrow Cold Storage
Lamb Weston / Watts Brothers
Barrett
Acts On Staffing
American Rock Products
Tidewater Barge Terminals
Ordnance Brewing
Morrow County Grain Growers
JSH Mint
NW Container
Workforce Training Center

Appendix C Analysis of Port Spending

Port of Morrow, Adopted Budget, FY 2017-18							
Annual Expenditures by Fund	Payroll	Personal Services	Materials & Services	Capital Outlay	Debt Service	Total	FTE
General Fund	\$ 415,000	\$ 597,600	\$ 389,000	\$ 115,000	\$ -	\$ 1,101,600	5
Fresh Water Fund	\$ 460,000	\$ 685,400	\$ 976,000	\$ 980,000	\$ -	\$ 2,641,400	6
Ent. Utility: Water Discharge Fund	\$ 1,230,000	\$ 1,832,700	\$ 1,568,750	\$ 4,570,000	\$ 1,356,937	\$ 9,328,387	15
Ent.: East Beach Utility	\$ 55,000	\$ 81,950	\$ 350,000	\$ 100,000	\$ 146,960	\$ 678,910	1
Site Development & Maint. Fund	\$ 1,500,000	\$ 2,235,000	\$ 1,900,600	\$ 18,147,244	\$ 2,949,726	\$ 25,232,570	21
Ent.: Motor Pool	\$ 310,000	\$ 461,900	\$ 526,000	\$ 300,000	\$ 30,000	\$ 1,317,900	5
Ent.: SAGE Center	\$ 255,000	\$ 379,950	\$ 237,540	\$ -	\$ 49,817	\$ 667,307	4
Ent.: Warehousing	\$ 2,360,000	\$ 4,455,100	\$ 1,013,270	\$ 300,000	\$ 1,171,700	\$ 6,940,070	52
Total	\$ 6,585,000	\$ 10,729,600	\$ 6,961,160	\$ 24,512,244	\$ 5,705,140	\$ 47,908,144	109
Economic Benefits Analysis, Direct Expenditures							
Personal Services & Materials & Services*		\$ 11,105,760					
Capital Outlay**		\$ 24,512,244					

Source: Port of Morrow, Adopted Budget; compiled by FCS GROUP.

Notes: * excludes gross payroll. ** excludes debt service. FTE = full time equivalent employment

Port of Morrow, Capital and Land Investments: 2013-2018			
Year	Amount	Notes	Source
FYE 2013	\$ 9,000,000	SAGE center completion, Connect II project at the dock, Wastewater improvements, Weston potato processing facility (part)	Audit
FYE 2014	\$ 13,000,000	Wastewater pre-treatment facility, roads, railroad and airport improvements	Audit
FYE 2015	\$ 16,500,000	Freezer warehouse (part), rail, roads,	Audit
FYE 2016	\$ 6,600,000	Freezer warehouse (part), utilities, wastewater, etc.	Audit
FYE 2017	\$ 44,928,000	Incl. water discharge improvements	Budget
FYE 2018	\$ 24,512,244	Incl. Boardman Foods expansion & water discharge improvements	Budget
Total	\$ 114,540,244		
Annual Avg.	\$ 19,090,041		

Source: compiled by FCS GROUP based on Port of Morrow financial documents.

Appendix D – Analysis of Annual Tax Payments from Port-Related Businesses to Special Districts in Morrow County

District Name	Tax Payment
Morrow County	\$1,959,888
Morrow School Dist.	\$1,912,250
Boardman City	\$1,481,558
Morrow School Bonds	\$678,971
Morrow School Local Option	\$474,010
Boardman Rural Fire Dist.	\$316,922
Blue Mtn. Comm. College	\$313,368
Intermountain ESD	\$291,800
Health Dist.	\$286,776
Unifed Rec. Dist.	\$216,148
Boardman Bond	\$207,502
Health Dist., Local Option	\$184,864
Irrigon Bond	\$171,133
Irrigon City	\$165,804
BMCC, Bond	\$139,691
Oregon Trail Library	\$120,209
Boardman Park	\$105,176
Irrigon Rural Fire Dist.	\$91,686
Vector Control	\$90,014
UMA-Morrow Radio Dist.	\$80,582
Vector Control, Local Option	\$47,401
Irrigon Park	\$46,097
Port of Morrow	\$39,864
Boardman Urban Renewal Dist.	\$19,262
Irrigon Cemetery	\$11,601
Boardman Cemetery	\$10,015
Total	\$9,462,592

Source: Morrow County Assessor 2012, analysis by FCS GROUP.