



**PORT OF BROOKINGS HARBOR**  
**Budget Committee Meeting**  
**Wednesday, May 7, 2025 at 10:00am**  
**Port Meeting Room**

**16350 Lower Harbor Road Suite 202, Harbor OR, 97415**

This is a hybrid meeting, which means you can attend in-person at the above address, or you can attend by the following:

**Webinar Call-In Number:** 1 (469) 998 – 7421

**Meeting ID:** 580 732 028#

**Microsoft Teams Meeting Webinar Access:**

<https://teams.microsoft.com/meet/255400786092?p=yK2YJ1bgLqAoZ5dsOy>

*A request for an interpreter for the hearing impaired, for those who want to participate but do not have access to a telephone, or for other accommodations for persons with disabilities should be made at least 48 hours in advance of the meeting to Port of Brookings Harbor Office at 541-469-2218.*

**BUDGET COMMITTEE**

**Board of Commission**

- Position 1 – Joseph Speir
- Position 2 – Sharon Hartung
- Position 3 – Larry Jonas
- Position 4 – Wesley Ferraccioli
- Position 5 – Daniel Fraser

**Members at Large**

- Position 6 – Al Cornell
- Position 7 – Wayne King
- Position 8 – Richard Contestabile
- Position 9 – Gary Hartung
- Position 10 – Tom Beene

**TENTATIVE AGENDA**

- 1. Call Meeting to Order by Sharon Hartung, President**
  - Pledge of Allegiance
  - Roll Call
- 2. Vote for Budget Committee President**
- 3. Receive Budget Message**
- 4. Presentation of Proposed Budget for Fiscal Year 2025-2026**
  - Travis Webster, Port Manager
  - April Walker, Office Manager and Budget Officer
- 5. Budget Discussion by Budget Committee and Public Comments -** (Limited to a maximum of three minutes per person. Please email your comments to [danielle@portofbrookingsharbor.com](mailto:danielle@portofbrookingsharbor.com) prior to the meeting.
- 6. Approval of Budget**

*SAMPLE MOTION: I move that the Budget Committee approves the proposed Budget [as presented] for the Port of Brookings Harbor's 2025-2026 fiscal year in the amount of \$6,839,288.*
- 7. Approval of Tax Rate for the Port's FY 2025-2026 to Submit to Assessor**

*SAMPLE MOTION: I move that the Budget Committee approves the tax rate of 0.1316 per \$1000.00 upon the assessed value of all taxable property within the district for the tax year 2025-2026 for operating purposes in the General Fund.*
- 8. Adjournment**



# *Port of Brookings Harbor*

Proposed Budget  
Fiscal Year 2025-26



# **Fiscal Year 2025-26**

## **Budget Committee**

### **Board of Commission**

Position 1 – Joseph Speir	June 30, 2025
Position 2 – Sharon Hartung	June 30, 2027
Position 3 – Larry Jonas	June 30, 2027
Position 4 – Wesley Ferraccioli	June 30, 2025
Position 5 – Daniel Fraser	June 30, 2025

### **Term Expires**

### **Committee Members at Large**

Position 6 – Al Cornell	December 31, 2028
Position 7 – Wayne King	December 31, 2028
Position 8 – Richard Contestabile	December 31, 2027
Position 9 – Gary Hartung	December 31, 2026
Position 10 – Tom Beene	December 31, 2028

### **Term Expires**

### **Port Manager**

Travis Webster

### **Office Manager and Budget Officer**

April Walker

# *Port of Brookings Harbor*

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## **Budget Message**

**DATE:** May 7, 2025  
**RE:** Proposed Budget for Fiscal Year 2025-26  
**TO:** Port of Brookings Harbor Budget Committee  
**ISSUED BY:** April Walker, Budget Officer and Travis Webster, Port Manager

The Port of Brookings Harbor is pleased to present the Fiscal Year 2025-26 operating budget for your consideration. This budget represents our best estimate as to the available resources, expenditures, and capital projects for this budget cycle.

The Port's budget serves as a working document to provide guidance for our staff and our Board of Commissioners to ensure that our resources are being used in a way that best serves the Port and the community.

The Port will continue dredging under the FEMA project to remove approximately 38,000 cubic yards in both basins. This dredging season will start on October 1 and end on February 15.

The Port will continue infrastructure repairs throughout our facilities. A list of projects is included in this budget document.

The wastewater treatment plant permitting and funding process will continue into this fiscal year. It is anticipated that the permitting and funding process will be concluded, and the procurement process will begin. Construction will likely begin in the 2026-27 fiscal year.

In conclusion, this budget allows the Port to continue providing reliable services to our customers and guests, while maintaining existing assets, meeting debt obligations, and complying with local, state, and federal regulations, with limited resources.

# *Port of Brookings Harbor*

## **Budget Process**

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The purpose of a budget, as defined by the Oregon Department of Revenue, is to encourage local governments to evaluate their needs by considering revenue sources available to meet those needs. A local government's ability to impose property tax, and their authority to spend money or incur obligations, expires on June 30<sup>th</sup> without an adopted budget.

The budget committee's responsibility is to review the proposed budget, consider public comments, and discuss and revise the budget as needed. Once the review process is complete, the budget committee is expected to approve the budget and property taxes, and the approved budget is then presented to the Board of Commissioners for adoption.

This budget document is intended to summarize the major requirements within the budget, provide context for the resources and expenditures as proposed, and provide a comprehensive means of monitoring Port performance in the coming year.

## **Budget Overview**

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The Port of Brookings Harbor budget is divided into six separate funds: the General Fund, USDA Revenue Bond Fund, Debt Service Fund, RV Park Improvement Debt Service Fund, Capital Projects Fund and Reserve Fund. The General Fund contains most of the resources and expenditures for day-to-day operations while the Capital Projects Fund contains federal and state grant resources and expenditures. The Reserve Fund was created to accumulate resources for future capital improvements, replacements, and reserve cash.

## **General Fund Overview**

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The General Fund is used for everyday operations and includes income and expenses related to the Port's various operational activities, as well as grant revenues, tax revenues, and capital expenditures. The fund is separated into four departments: Marina, Beachfront RV Park, Commercial Retail, and Fuel Dock.

### **General Fund – Operating Revenues**

The Port of Brookings Harbor's main revenue sources are dock moorages, RV park fees, properties (lease & rental) and fuel dock sales. The Port also collects landing fees to repair and upgrade receiving dock hoists, and to make upgrades to the receiving docks.

## General Fund – Non-Operating Revenues & Expenses

The non-operating resources and expenditures are mainly comprised of tax revenues, interest income, debt service expense, and capital outlay.

Capital outlay expenditures are for purchase, construction, or improvement of capital assets. In general, a capital asset is a tangible or intangible asset with an initial cost of more than \$5,000 and an expected life of more than one year. The Port will continue to investigate possible grants to offset the costs. The Port's lack of cash on hand limits grant possibilities due to grant matching requirements.

The following table lists Capital Outlay probable and proposed projects within this budget:

#	Port Area	Capital Improvement Description	Estimated		
			Quantity	Cost	Proposed
1	Barge Area	Repair Slope at Sediment Pond / Fuel Dock Side	215 LF	20,000	20,000
2	Basin 1	Power Infrastructure to D-Dock & 4 Electrical Pedestals	4 Each	35,000	
3	Basin 2 Docks	Repair / Rebuild Old Docks	1 LS	2,500,000	20,000
4	Basin 2 Fence	4' Chain-link Fence East & West Sides	1,500 LF	15,000	
5	Basin 2 Parking	Commercial Eastside - Asphalt Overlay & Curbs (2,000LF)	62,000 SF	248,000	
6	Basin 2 Slopes	Repair West Side Slopes (500 LF in Budget)	1,000 LF	100,000	60,000
7	Basin 2 Slopes	Repair Slopes on South Side (Boat Yard)	400 LF	100,000	
8	Boardwalk	Sealcoat Asphalt	15,000 SF	10,000	
9	Boardwalk	Repair North Boardwalk Slope	150 LF	25,000	
10	Boardwalk	Repair Electrical System on North Section	1 LS	5,000	
11	Boat Storage Area	Paving	18,500 SF	92,500	
12	Boat Yard	Boat Yard Shop Buildings (Build 1-Shop in Budget)	8 Each	720,000	60,000
13	Boat Yard	Big Top Shelter for Travel Lift	1 Each	60,000	
14	Boat Yard	Replace Travel Lift Ramp	1 LS	1,000,000	
15	Fuel Dock	Repair / Replace 4" & 6" Waterline Valves (Backflows?)	4 Each	10,000	
16	Gear Storage Area	Paving	16,000 SF	80,000	
17	Kite Field	Parking Lot Sealcoating / Overlay	60,000 SF	30,000	
18	Kite Field	Storm Drains	4 Each	10,000	
19	Launch Ramp	Electrical Box Replacement	1 Each	15,000	15,000
20	Launch Ramp	Slope Repair at Zola's (Lane #1)	10 LF	2,500	2,500
21	Launch Ramp	Parking Lot Sealcoating & Repaint (20,000 SF in Budget)	83,000 SF	10,000	10,000
22	Port Parking	Paving	32,500 SF	162,500	
23	Port Shop Parking	Paving	24,500 SF	122,500	
24	Public Fishing Pier	Asphalt Overlay Walking Area	2,100 SF	10,000	
25	Public Fishing Pier	Extend Parking Lot	1,800 SF	12,000	
26	Receiving Dock	Renovate Hallmark Dock	1 LS	1,500,000	
27	Receiving Dock	Renovate Pacific Seafood Dock	1 LS	750,000	
28	Retail Area	Pave Open Areas between Blue Fin & Tidewinds	1,600 SF	8,000	
29	Retail Area	Renovate Small Retail Building (Oregon Homes Realty)	1 Each	25,000	25,000
30	Retail Area	Replace Roofing on Building #2	6,500 SF	75,000	75,000
31	Retail Parking Lot	Replace Catch Basin near Boat Wash	1 LS	8,000	8,000
32	Retail Parking Lot	Raise Asphalt for Drainage at Corner Market	2,100 SF	5,000	5,000
33	Retail Parking Lot	Raise Asphalt for Drainage at Zola's	500 SF	5,000	5,000
34	Retail Parking Lot	Parking Lot Sealcoating & Repaint	177,000 SF	40,000	40,000
35	RV Park	Storm Drains for Main Road	1 LS	15,000	15,000
36	RV Park	Main Road A/C 2" Overlay (2,500 SF in Budget)	38,000 SF	190,000	15,000
37	RV Park	Cabins (Buy 2 in Budget)	4 Each	75,000	38,000
Total Proposed					413,500

# Budget Highlights

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## Overview

This year's budget focuses on continuing the FEMA PW-189 Dredging Project. The Port's dredging period begins on October 1 and ends on February 15.

The wastewater treatment plant project continues to move forward through regulatory procedures from DEQ permitting and EPA funding. This process will likely push construction into the next budget phase in 2026-27.

The Port continues to face the difficult responsibility of repairing or replacing aging infrastructure and maintaining assets that benefit the customers and public.

Operating performance in all areas remains consistent from year to year.

## Budgetary Changes Year-to-Year

This proposed budget is approximately \$192,650 over the budget for the 2024-25 fiscal year. The proposed General Fund resources and requirements have increased \$158,000 over the current budget. The proposed Capital Projects Fund is \$13,450 over the current budget. The proposed expenditures for the Debt Service Fund, USDA Revenue Bond Fund, and RV Park Improvement Debt Service Fund remain mostly the same, with the change in resources coming from cash carryover balances and interest earned. The Reserve Fund resources continue to be set aside for future expenditures.

The proposed budget shows significant changes from the current adopted budget in the following categories:

## Resources

- Marina – increase of \$70,000
  - Rate increases still allow the attractiveness of low moorage rates.
- Beachfront RV Park – increase of \$170,000
  - The location on the beach and improvements to the sites continue to attract guests.
- Commercial / Retail Leases – increase of \$20,000
  - We may see reduced tenant occupancy from the boat yard building conditions.
- Fuel Dock – increase of \$5,000
  - Rate increases have been made to balance Fuel Dock resources versus expenses.
- Landing Fees – no change.
  - Expected resources remain the same due to the fish processing plant closure.

## **Expenditures**

- Personnel Services – increase of \$23,061
  - Port Staff consists of 11 full-time and 3 part-time employees.
  - Health insurance costs increased 15% this year.
- Debt Services – decrease of \$11,453
  - The Debt Services decreased because the forklift loan was paid in full last year.
- Capital Outlay – increase of \$25,000
  - Slight increase over last year as the Port continues to repair/upgrade its assets.
- Materials and Services – increase of \$169,500
  - Rising costs are caused by inflation and the need for repairs and maintenance.
- Capital Projects – increase of \$13,450
  - The Port continues its dredging and wastewater treatment plant projects.

## **USDA Revenue Bond Fund**

The USDA Revenue Bond Fund was created as a requirement from the US Department of Agriculture for funding the Port received to rebuild Basin 1 in the year 2000.

The fund starts with a cash carryover of \$112,500 from the General Fund transfers of the prior fiscal year. The fund relies on these transfers to make the annual revenue bond payment of \$130,120, due November 6 of each year. The requirement for the debt payment amount is found in Schedule B.

## **Debt Service Fund**

The Debt Service Fund consists of multiple loans from Infrastructure Finance Authority (IFA) / Business Oregon. Quarterly payments are made on the principal of these loans.

The fund starts with a cash carryover of \$37,500 from General Fund transfers of the prior fiscal year. This fund relies on transfers in the amount of \$310,000 to meet obligations to debtors.

The requirements for the debt payment amounts are found in Schedule B.

## **RV Park Improvement Debt Service Fund**

The RV Park Improvement Debt Service Fund was established through a Full Faith and Credit Financing Agreement with Umpqua Bank. Resolution 546 was approved by the Board to achieve a proper matching of revenues of the Port and payment of debt service on the Financing Agreement within each Bond Year.

This fund starts with a cash carryover of \$0. Transfers from General Fund will match payments.



## **Capital Projects Fund**

The Capital Project Fund provides separate accounting for government funded projects. The fund maintains a separate bank account with an average balance of \$2,500. During the process of a project, the Capital Projects Fund receives advances from the General Fund to finance the projects. These advances are then submitted for reimbursements from governmental funding agencies. When the reimbursements are received, the Capital Projects Fund then returns/repays the advancements to the General Fund. In most cases, project expenditures must be paid to be eligible for reimbursement by FEMA/OEM, Business Oregon, or EPA.

Federal Projects include:

- FEMA/OEM PW-189 Dredging. Dredging and haul off 38,000 cubic yards of sediment in Basins 1 & 2.
- FEMA/OEM PW-190 Administration. These are the administration costs of PW-189.
- FEMA/OEM Hazard Mitigation Grant Program. Two possible grants that would provide storm drains and paving at the boatyard and commercial storage areas.
- Business Oregon matching amounts that may total up to one million for the projects PW-189 and HMGP.
- EPA Wastewater Treatment Plant. The Port was granted \$3,500,000 for planning, engineering and construction of a wastewater treatment plant designed for commercial fish processing.

## **Reserve Fund**

### **General Reserve**

The General Reserve is to provide working capital to meet cash flow needs during normal operations and to support the operation, maintenance, and administration of the Port. The reserve is intended to reduce impacts from unforeseen events such as increased utility costs, loss of the Port's customers, severe storm impacts, litigation, and legislative actions. This reserve ensures that operations can continue should there be significant events that impact cash flows.

### **Capital Replacement Reserve**

The Capital Replacement Reserve is used to fund future replacement of capital assets and capital projects. The reserve provides for timely repair and replacement of Port capital facilities.

### **Dredging Reserve**

The Dredging Reserve is to provide funds for yearly maintenance dredging within Basins 1 & 2. Two percent of moorage fees are transferred monthly into the dredging reserve.

### **Landing Fee Reserve**

The Landing Fee Reserve is to repair, maintain, and upgrade existing receiving docks and hoists.

## Budget Overview

### Total Resources and Requirements per Fund

General Fund Departments	Resources	Requirements
Cash Remaining from Previous Year	425,000	-
Taxes	290,000	-
Interest	15,000	-
Marina	850,000	1,334,747
Beachfront RV Park	850,000	604,717
Commercial Retail	650,000	636,717
Fuel Dock	880,000	900,687
Landing Fees	10,000	-
Sales of Assets	5,000	-
Miscellaneous	10,000	-
Grants & Other Funding	-	-
Transfers from General Fund	-	1,037,838
Transfers to General Fund (Due to/From)	540,000	-
Contingency	-	7,794
Unappropriated Ending Fund Balance	-	2,500
<b>General Fund Totals</b>	<b>4,525,000</b>	<b>4,525,000</b>
<b>Revenue Bond Debt Service - USDA Fund</b>	<b>Resources</b>	<b>Requirements</b>
Cash Remaining from Previous Year	112,500	-
Interest	3,500	-
Transfers from General Fund	130,120	-
USDA Bond Payment	-	130,120
Unappropriated Ending Fund Balance	-	116,000
<b>Revenue Bond Debt Service - USDA Totals</b>	<b>246,120</b>	<b>246,120</b>
<b>Debt Service Fund</b>	<b>Resources</b>	<b>Requirements</b>
Cash Remaining from Previous Year	37,500	-
Interest	3,000	-
Transfers from General Fund	310,000	-
IFA Loans Payments	-	310,000
Unappropriated Ending Fund Balance	-	40,500
<b>Debt Service Fund Totals</b>	<b>350,500</b>	<b>350,500</b>
<b>RV Park Improvement Debt Service Fund</b>	<b>Resources</b>	<b>Requirements</b>
Transfers from General Fund	57,718	-
RV Park Improvement Loan Payments	-	57,718
<b>RV Park Improvement Debt Service Fund Totals</b>	<b>57,718</b>	<b>57,718</b>
<b>All Debt Total</b>	<b>654,338</b>	<b>654,338</b>
<b>Capital Projects Fund</b>	<b>Resources</b>	<b>Requirements</b>
Cash Remaining from Previous Year	5,800	-
Interest	150	-
FEMA - Dredging (PW189)	270,000	270,000
Business Oregon - Matching Funds FEMA - Dredging (PW189)	90,000	90,000
FEMA - Administration (PW190)	20,000	20,000
WWTP - Fish Processing (Phase 1)	160,000	160,000
Hazard Mitigation - Paving and Storm Drains (HMGP)	-	-
Business Oregon - Matching Funds FEMA (HMGP)	-	-
Transfers from General Fund	540,000	-
Transfers to General Fund (Due to/From)	-	540,000
Unappropriated Ending Fund Balance	-	5,950
<b>Capital Projects Fund Totals</b>	<b>1,085,950</b>	<b>1,085,950</b>
<b>Reserve Fund</b>	<b>Resources</b>	<b>Requirements</b>
Cash Remaining from Previous Year	512,000	-
Interest	18,000	-
Transfers from General Fund	-	-
Transfers from General Fund / Landing Fees	-	-
General Reserve	12,000	-
Capital Replacement Reserve	12,000	-
Dredging Reserve	10,000	-
Landing Fees Reserve	10,000	-
Reserve for Future Expenditures	-	574,000
Unappropriated Ending Fund Balance	-	-
<b>Reserve Fund Totals</b>	<b>574,000</b>	<b>574,000</b>
<b>Total Port of Brookings Harbor for Fiscal Year 2025-26 Budget</b>		<b>6,839,288</b>



# Port of Brookings Harbor

## Budget FY 2025-26

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#### **PORT CONSTRUCTION FUND**

Resolution #2024-02 eliminated this unnecessary fund during FY23-24, the remaining balance was transferred to General Fund per ORS 294.353	8
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#### **RESERVE FUND**

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**RESOURCES  
GENERAL FUND**

Port of Brookings Harbor

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2025-26			
	Actual		Adopted Budget This Year Year 2024/25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding Year 2022/23	First Preceding Year 2023/24						
				<b>RESOURCES</b>				
1	490,000	402,242	418,000	1 Cash Carryover	425,000			1
2	10,000	10,000	12,000	2 Previously levied taxes estimated to be received	10,000			2
3	2,000	2,000	17,000	3 Interest	15,000			3
4			535,000	4 Interfund Transfer from Capital Projects	540,000	-	-	4
5			100,000	5 Interfund Transfer from Reserve Fund	-	-	-	5
				<b>OTHER RESOURCES</b>				
6	842,000	750,000	780,000	6 Marina	850,000			6
7	800,000	750,000	680,000	7 Beachfront RV Park	850,000			7
8	635,000	590,000	630,000	8 Commercial Retail	650,000			8
9	1,050,000	1,000,000	875,000	9 Fuel Dock	880,000			9
10		50,000	10,000	10 Landing Fees	10,000			10
11	10,000	10,000	10,000	11 Asset Sales	5,000			11
12	66,000	50,000	20,000	12 Miscellaneous	10,000			12
13	123,119			13 Grants & Other Funding	-			13
<b>14</b>	<b>4,028,119</b>	<b>3,614,242</b>	<b>4,087,000</b>	<b>14 Total resources, except taxes to be levied</b>	<b>4,245,000</b>	-	-	<b>14</b>
15	250,000	270,000	280,000	15 Taxes estimated to be received	280,000			15
16				16 Taxes collected in year levied				16
<b>17</b>	<b>4,278,119</b>	<b>3,884,242</b>	<b>4,367,000</b>	<b>17 TOTAL RESOURCES</b>	<b>4,525,000</b>	-	-	<b>17</b>

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**Allocated to a Program & Activity**  
**GENERAL FUND**

Port of Brookings Harbor

	Historical Data			REQUIREMENT TOTALS	Budget for Next Year 2025-26				
	Actual		Adopted Budget This Year Year 2024/25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2022/23	First Preceding Year 2023/24							
				<b>PERSONNEL SERVICES</b>					
1	289,000	292,398	414,701	1	Office Staff	181,428	-	-	1
2	267,800	271,653	186,106	2	Operations Staff	440,440	-	-	2
3	8,000	11,475	15,000	3	Overtime	15,000	-	-	3
4	193,300	185,338	225,000	4	Costs, Benefits & Taxes	220,000	-	-	4
5	22,000	15,000	20,000	5	Workers Comp	20,000	-	-	5
6	106,600	130,000	133,000	6	Health Care & Dental	140,000	-	-	6
7	<b>886,700</b>	<b>905,864</b>	<b>993,807</b>	7	<b>TOTAL PERSONNEL SERVICES</b>	<b>1,016,868</b>	-	-	7
8	<b>11</b>	<b>13</b>	<b>12.5</b>	8	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	<b>12.5</b>			<b>8</b>
					<b>MATERIALS AND SERVICES</b>				
9	5,624	5,476	6,000	9	Advertising & Notifications	7,500	-	-	9
10	635,490	368,077	305,000	10	Repairs and Maintenance	350,000	-	-	10
11	924,000	800,000	800,000	11	Fuel Purchased for resale	750,000	-	-	11
12	379,164	310,000	300,000	12	Utilities	325,000	-	-	12
13	51,032	41,000	35,000	13	Office Expenses	37,000	-	-	13
14	64,134	60,000	60,000	14	Bank Services & Finance Fees	72,000	-	-	14
15	8,453	10,000	10,000	15	Travel & Training	10,000	-	-	15
16	46,089	80,392	56,000	16	Permit, Licenses, Taxes, Misc.	50,000	-	-	16
17	126,314	130,000	175,000	17	Insurance - Property, Liability & Bond	225,000	-	-	17
18	175,000	235,000	130,000	18	Professional Fees	220,000	-	-	18
19	<b>2,415,300</b>	<b>2,039,945</b>	<b>1,877,000</b>	19	<b>TOTAL MATERIALS AND SERVICES</b>	<b>2,046,500</b>	-	-	<b>19</b>
					<b>CAPITAL OUTLAY</b>				
20	25,000		188,500	20	Land Improvements	180,500	-	-	20
21			175,000	21	Buildings	198,000	-	-	21
22			-	22	Equipment & Vehicle/s	15,000	-	-	22
23			25,000	23	Docks	20,000	-	-	23
24	<b>25,000</b>		<b>388,500</b>	24	<b>TOTAL CAPITAL OUTLAY</b>	<b>413,500</b>	-	-	<b>24</b>
25	<b>3,327,000</b>	<b>2,945,809</b>	<b>3,259,307</b>	25	<b>TOTAL ALLOCATED REQUIREMENTS</b>	<b>3,476,868</b>	-	-	<b>25</b>
					REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS				
					<b>GENERAL FUND PER DEPARTMENT TOTALS</b>				
26	1,066,000	844,358	976,327	26	Marina	1,334,747	-	-	26
27	515,000	507,536	530,327	27	Beachfront RV Park	604,717	-	-	27
28	514,000	441,006	587,827	28	Commercial Retail	636,717	-	-	28
29	1,232,000	1,152,910	1,164,827	29	Fuel Dock	900,687	-	-	29
30	<b>3,327,000</b>	<b>2,945,809</b>	<b>3,259,307</b>	30	<b>TOTAL ALLOCATED REQUIREMENTS</b>	<b>3,476,868</b>	-	-	<b>30</b>

FORM  
LB-30

**REQUIREMENTS SUMMARY**  
Not Allocated to a Program & Activity  
**GENERAL FUND**

Port of Brookings Harbor

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2025-26				
	Actual		Adopted Budget This Year Year 2024/25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2022/23	First Preceding Year 2023/24							
				<b>PERSONNEL SERVICES NOT ALLOCATED</b>					
1				1				1	
2				2				2	
3	-	-	-	3	TOTAL PERSONNEL SERVICES			3	
4				4	TOTAL FULL-TIME EQUIVALENT (FTE)			4	
					<b>MATERIALS AND SERVICES NOT ALLOCATED</b>				
5				5				5	
6				6				6	
7	-	-	-	7	TOTAL MATERIALS AND SERVICES	-	-	7	
					<b>CAPITAL OUTLAY NOT ALLOCATED</b>				
8				8				8	
9	-	-	-	9	TOTAL CAPITAL OUTLAY	-	-	9	
					<b>DEBT SERVICE</b>				
10				10				10	
11	-	-	-	11	TOTAL DEBT SERVICE	-	-	11	
					<b>SPECIAL PAYMENTS</b>				
12				12				12	
13				13				13	
14	-	-	-	14	TOTAL SPECIAL PAYMENTS	-	-	14	
					<b>INTERFUND TRANSFERS</b>				
15	130,120	130,120	130,116	15	Transfer to Bond Debt Service Fund	130,120	-	-	15
16	391,484	346,213	321,738	16	Transfer to Debt Service Fund	310,000	-	-	16
17	57,720	57,718	57,718	17	Transfer to RV Park Improvement Debt Service Fund	57,718	-	-	17
18	103,119	-	535,000	18	Transfer to Capital Projects Fund	540,000	-	-	18
19	-	50,000	-	19	Transfer to Port Construction Fund	-	-	-	19
20	26,000	74,000	-	20	Transfer to Reserve Fund	-	-	-	20
<b>21</b>	<b>708,443</b>	<b>658,051</b>	<b>1,044,572</b>	<b>21</b>	<b>TOTAL INTERFUND TRANSFERS</b>	<b>1,037,838</b>	<b>-</b>	<b>-</b>	<b>21</b>
22	217,676	255,382	58,121	22	OPERATING CONTINGENCY	7,794			22
23	926,119	913,433	1,102,693	23	TOTAL REQUIREMENTS NOT ALLOCATED	1,045,632	-	-	23
24	3,327,000	2,945,809	3,259,307	24	TOTAL ORG./PROG. REQUIREMENTS	3,476,868	-	-	24
<b>25</b>	<b>4,253,119</b>	<b>3,859,242</b>	<b>4,362,000</b>	<b>25</b>	<b>Total Appropriations</b>	<b>4,522,500</b>	<b>-</b>	<b>-</b>	<b>25</b>
26	25,000	25,000	5,000	26	UNAPPROPRIATED ENDING FUND BALANCE	2,500			26
<b>27</b>	<b>4,278,119</b>	<b>3,884,242</b>	<b>4,367,000</b>	<b>27</b>	<b>TOTAL REQUIREMENTS</b>	<b>4,525,000</b>	<b>-</b>	<b>-</b>	<b>27</b>

FORM  
LB-35

## RESOURCES AND REQUIREMENTS

### REVENUE BOND DEBT SERVICE FUND - USDA

*Bond Debt Payments are for:*

- Revenue Bonds or  
 General Obligation Bonds

Port of Brookings Harbor

	Historical Data			<b>RESOURCES AND REQUIREMENTS</b>		Budget for Next Year 2025-26			
	Actual		Adopted Budget This Year Year 2024/25			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding Year 2022/23	First Preceding Year 2023/24							
				<b>RESOURCES</b>					
1	102,820	103,660	104,460	1	Cash Carry Over	112,500			1
2	840	800	3,000	2	Interest	3,500			2
3	130,120	130,120	130,116	3	Transferred from General Fund	130,120			3
<b>4</b>	<b>233,780</b>	<b>234,580</b>	<b>237,576</b>	<b>4</b>	<b>TOTAL RESOURCES</b>	<b>246,120</b>	-	-	<b>4</b>
				<b>REQUIREMENTS</b>					
				<b>Bond Principal Payments</b>					
				Issue Date	Budgeted Payment Date				
5	83,913	88,110	88,110	5	November 6, 2000    November 6, 2025	97,140			5
<b>6</b>	<b>83,913</b>	<b>88,110</b>	<b>88,110</b>	<b>6</b>	<b>TOTAL PRINCIPAL PAID</b>	<b>97,140</b>	-	-	<b>6</b>
				<b>Bond Interest Payments</b>					
				Issue Date	Budgeted Payment Date				
7	46,207	42,010	42,010	7	November 6, 2000    November 6, 2025	32,980			7
<b>8</b>	<b>46,207</b>	<b>42,010</b>	<b>42,010</b>	<b>8</b>	<b>TOTAL INTEREST PAID</b>	<b>32,980</b>	-	-	<b>8</b>
<b>9</b>	<b>130,120</b>	<b>130,120</b>	<b>130,120</b>	<b>9</b>	<b>Total Appropriations</b>	<b>130,120</b>	-	-	<b>9</b>
10	103,660	104,460	107,456	10	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	116,000			10
<b>11</b>	<b>233,780</b>	<b>234,580</b>	<b>237,576</b>	<b>11</b>	<b>TOTAL REQUIREMENTS</b>	<b>246,120</b>	-	-	<b>11</b>

\*If this form is used for revenue bonds, property tax resources may not be included.

FORM  
LB-35

**RESOURCES AND REQUIREMENTS**  
**DEBT SERVICE FUND**

*Debt Payments are for:*

- Revenue Bonds or  
 General Obligation Bonds

Port of Brookings Harbor

	Historical Data			<b>RESOURCES AND REQUIREMENTS</b>		Budget for Next Year 2025-26			
	Actual		Adopted Budget This Year Year 2024/25			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding Year 2022/23	First Preceding Year 2023/24							
				<b>RESOURCES</b>					
1	23,100	23,700	24,316	1	Cash Carryover	37,500			1
2	616	616	2,000	2	Interest	3,000			2
3	391,484	346,213	321,738	3	Transferred IN from General Fund	310,000			3
4		140,000		4	Transferred IN from Reserve Fund				4
<b>5</b>	<b>415,200</b>	<b>510,529</b>	<b>348,054</b>	<b>5</b>	<b>TOTAL RESOURCES</b>	<b>350,500</b>	-	-	<b>5</b>
				<b>REQUIREMENTS</b>					
				<b>Principal Payments</b>					
				Description	Budgeted Payment Date				
6	15,374	16,333	11,453	6	Genie 2018 Forklift				6
7	53,293	18,424		7	50 BFMII Travelift Lease				7
8	318,000	310,000	310,000	8	IFA Loans	Quarterly	310,000	-	-
9		140,000		9	Assests from Land Sale to Pay IFA Debt				9
<b>10</b>	<b>386,667</b>	<b>484,757</b>	<b>321,453</b>	<b>10</b>	<b>TOTAL PRINCIPAL PAID</b>		<b>310,000</b>	-	-
				<b>Interest Payments</b>					
				Description	Budgeted Payment Date				
11	2,210	1,243.58	265.00	11	Genie 2018 Forklift				11
12	2,623	211.64		12	50 BFMII Travelift Lease				12
13				13	IFA Loans	Quarterly			13
<b>14</b>	<b>4,833</b>	<b>1,455.22</b>	<b>265.00</b>	<b>14</b>	<b>TOTAL INTEREST PAID</b>		-	-	-
15	391,500	486,213	321,718	15	<b>Total Appropriations</b>		310,000	-	-
16	23,700	24,316	26,336	16	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>		40,500		
<b>17</b>	<b>415,200</b>	<b>510,529</b>	<b>348,054</b>	<b>17</b>	<b>TOTAL REQUIREMENTS</b>		<b>350,500</b>	-	-



FORM  
LB-35

**RESOURCES AND REQUIREMENTS**  
**RV PARK IMPROVEMENT DEBT SERVICE FUND**

*Debt Payments are for:*

- Revenue Bonds or  
 General Obligation Bonds

Port of Brookings Harbor

Historical Data			RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-26				
Actual		Adopted Budget This Year Year 2024/25		Proposed By Budget Officer	Approved By Budget	Adopted By Governing Body		
First Preceding Year 2022/23	First Preceding Year 2023/24							
			<b>RESOURCES</b>					
1			1	Cash Carryover				1
2	57,720	57,718	2	Transferred IN from General Fund	57,718			2
3	57,720	57,718	3	<b>TOTAL RESOURCES</b>	<b>57,718</b>	-		<b>3</b>
			<b>REQUIREMENTS</b>					
			<b>Principal Payments</b>					
			Issue Date		Budgeted Payment Date			
4			4	July 15, 2020	Monthly on the 15th			4
5	39,900	41,085	5	RV Park Restoration & Upgrade / Umpqua Bank/OR FFC Agreement 2020		43,560		5
6	39,900	41,085	6	<b>TOTAL PRINCIPAL</b>		<b>43,560</b>	-	<b>6</b>
			<b>Interest Payments</b>					
			Issue Date		Budgeted Payment Date			
7			7	July 15, 2020	Monthly on the 15th			7
8	17,820	16,633	8	RV Park Restoration & Upgrade / Umpqua Bank/OR FFC Agreement 2020		14,159		8
9	17,820	16,633	9	<b>TOTAL INTEREST</b>		<b>14,159</b>	-	<b>9</b>
10	57,720	57,718	10	<b>Total Appropriations</b>		57,718		10
11			11	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>				11
12	57,720	57,718	12	<b>TOTAL REQUIREMENTS</b>		<b>57,718</b>	-	<b>12</b>

**RESOURCES AND REQUIREMENTS**

**CAPITAL PROJECTS FUND**

Port of Brookings Harbor

	Historical Data			<b>RESOURCES AND REQUIREMENTS</b>	Budget for Next Year 2025-26				
	Actual		Adopted Budget This Year Year 2024/25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2022/23	First Preceding Year 2023/24							
				<b>RESOURCES</b>					
1	(100,619)	2,500	2,500	1	Cash Carryover	5,800			1
2				2	Interest	150			2
3	103,119		535,000	3	Interfund Transfer from General Funds	540,000	-	-	3
4	934,000			4	FEMA DR-4432-OR and DR-4452-OR - State Matching Funds				4
5	2,646,000	1,835,304	225,000	5	FEMA - Dredging (PW189)	270,000	-	-	5
6		500,000	75,000	6	Business Oregon - Matching Funds FEMA - Dredging (PW189)	90,000	-	-	6
7			25,000	7	FEMA - Administration (PW190)	20,000	-	-	7
8		3,500,000	210,000	8	WWTP - Fish Processing (Phase 1)	160,000	-	-	8
9		1,200,000		9	Hazard Mitigation - Paving and Storm Drains (HMGP)				9
10		500,000		10	Business Oregon - Matching Funds FEMA (HMGP)				10
<b>11</b>	<b>3,582,500</b>	<b>7,537,804</b>	<b>1,072,500</b>	<b>11</b>	<b>TOTAL RESOURCES</b>	<b>1,085,950</b>	-	-	<b>11</b>
				<b>REQUIREMENTS</b>					
12	3,580,000	1,835,304	225,000	12	FEMA - Dredging (PW189)	270,000	-	-	12
13		500,000	75,000	13	Business Oregon - Matching Funds FEMA - Dredging (PW189)	90,000	-	-	13
14			25,000	14	FEMA - Administration (PW190)	20,000	-	-	14
15		3,500,000	210,000	15	WWTP - Fish Processing (Phase 1)	160,000	-	-	15
16		1,200,000		16	Hazard Mitigation - Paving and Storm Drains (HMGP)				16
17		500,000		17	Business Oregon - Matching Funds FEMA (HMGP)				17
18			535,000	18	Interfund Transfer from Capital Projects (Due to/From)	540,000	-	-	18
<b>19</b>	<b>3,580,000</b>	<b>7,535,304</b>	<b>1,070,000</b>	<b>19</b>	<b>Total Appropriations</b>	<b>1,080,000</b>	-	-	<b>19</b>
20	2,500	2,500	2,500	20	UNAPPROPRIATED ENDING FUND BALANCE	5,950			20
<b>21</b>	<b>3,582,500</b>	<b>7,537,804</b>	<b>1,072,500</b>	<b>21</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,085,950</b>	-	-	<b>21</b>

**FORM**

**LB-11**

Resolution #2024-02 eliminated this unnecessary fund during FY23-24, remaining balance was transferred to General Fund per ORS 294.353

**RESOURCES AND REQUIREMENTS**

**PORT CONSTRUCTION FUND**

Port of Brookings Harbor

	Historical Data			<b>RESOURCES AND REQUIREMENTS</b>	Budget for Next Year 2025-26			
	Actual		Adopted Budget This Year Year 2024/25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding Year 2022/23	First Preceding Year 2023/24						
				<b>RESOURCES</b>				
1	572,000	2,500		1	Cash Carryover			1
2	1,170			2	Interest			2
3		50,000		3	Interfund Transfer from General Funds			3
<b>4</b>	<b>573,170</b>	<b>52,500</b>	-	<b>4</b>	<b>TOTAL RESOURCES</b>			<b>4</b>
				<b>REQUIREMENTS</b>				
5	573,170			5	RV Park Restoration & Upgrade			5
6		50,000		6	S.L.F.R.F (State Local Fiscal Recovery Funds)			6
<b>7</b>	<b>573,170</b>	<b>50,000</b>	-	<b>7</b>	<b>Total Appropriations</b>			<b>7</b>
8		2,500		8	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			8
<b>9</b>	<b>573,170</b>	<b>52,500</b>	-	<b>9</b>	<b>TOTAL REQUIREMENTS</b>			<b>9</b>

**FORM  
LB-11**

**RESOURCES AND REQUIREMENTS**

Per Resolution # 2024-03 this fund includes general, capital replacement, dredging, and landing fee reserves.

**RESERVE FUND**

Port of Brookings Harbor

	Historical Data			<b>RESOURCES AND REQUIREMENTS</b>	Budget for Next Year 2025-26				
	Actual		Adopted Budget This Year Year 2024/25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2022/23	First Preceding Year 2023/24							
<b>RESOURCES</b>									
1	215,700	400,236	493,736	1	Cash Carryover	512,000	-	-	1
2	1,500	2,000	26,054	2	Interest	18,000	-	-	2
3	26,000	24,000	-	3	Transferred IN from General Fund	-	-	-	3
4		50,000		4	Transferred IN from General Fund/Landing Fees				4
5			12,000	5	General Reserve	12,000	-	-	5
6			12,000	6	Capital Replacement Reserve	12,000	-	-	6
7			10,000	7	Dredging Reserve	10,000	-	-	7
8			10,000	8	Landing Fees Reserve	10,000	-	-	8
<b>9</b>	<b>243,200</b>	<b>476,236</b>	<b>563,790</b>	<b>9</b>	<b>TOTAL RESOURCES</b>	<b>574,000</b>	<b>-</b>	<b>-</b>	<b>9</b>
<b>REQUIREMENTS</b>									
10				10	Transferred OUT to General Fund				10
11				11	Transferred OUT to Capital Projects Fund				11
12			30,000	12	General Reserve		-	-	12
13			135,000	13	Capital Replacement Reserve		-	-	13
14			-	14	Dredging Reserve		-	-	14
15			5,000	15	Landing Fees Reserve		-	-	15
16	243,200	476,236	393,790	18	<b>Reserved for Future Expenditures</b>	574,000	-	-	16
<b>17</b>	<b>243,200</b>	<b>476,236</b>	<b>563,790</b>	<b>19</b>	<b>Total Appropriations</b>	<b>574,000</b>	<b>-</b>	<b>-</b>	<b>17</b>
18				20	UNAPPROPRIATED ENDING FUND BALANCE				18
<b>19</b>	<b>243,200</b>	<b>476,236</b>	<b>563,790</b>	<b>21</b>	<b>TOTAL REQUIREMENTS</b>	<b>574,000</b>	<b>-</b>	<b>-</b>	<b>19</b>

# Port of Brookings Harbor

## Budget FY 2025-26

### SCHEDULES

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**REQUIREMENTS SUMMARY  
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM**

**GENERAL FUND DEPARTMENT TOTALS**

	Historical Data			REQUIREMENT TOTALS	Budget for Next Year 2025-26				
	Actual		Adopted Budget This Year Year 2024/25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2022/23	First Preceding Year 2023/24							
				<b>PERSONNEL SERVICES</b>					
1	289,000	292,398	414,701	1	Office Staff	181,428	-	-	1
2	267,800	271,653	186,106	2	Operations Staff	440,440	-	-	2
3	8,000	11,475	15,000	3	Overtime	15,000	-	-	3
4	193,300	185,338	225,000	4	Costs, Benefits & Taxes	220,000	-	-	4
5	22,000	15,000	20,000	5	Workers Comp	20,000	-	-	5
6	106,600	130,000	133,000	6	Health Care & Dental	140,000	-	-	6
7	<b>886,700</b>	<b>905,864</b>	<b>993,807</b>	7	<b>TOTAL PERSONNEL SERVICES</b>	<b>1,016,868</b>	-	-	7
8	<b>12</b>	<b>12</b>	<b>12.5</b>	8	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	<b>12.5</b>			<b>8</b>
					<b>MATERIALS AND SERVICES</b>				
9	5,624	5,476	6,000	9	Advertising & Notifications	7,500	-	-	9
10	635,490	368,077	305,000	10	Repairs and Maintenance	350,000	-	-	10
11	924,000	800,000	800,000	11	Fuel Purchased for resale	750,000	-	-	11
12	379,164	310,000	300,000	12	Utilities	325,000	-	-	12
13	51,032	41,000	35,000	13	Office Expenses	37,000	-	-	13
14	64,134	60,000	60,000	14	Bank Services & Finance Fees	72,000	-	-	14
15	8,453	10,000	10,000	15	Travel & Training	10,000	-	-	15
16	46,089	80,392	56,000	16	Permit, Licenses, Taxes, Misc.	50,000	-	-	16
17	126,314	130,000	175,000	17	Insurance - Property, Liability & Bond	225,000	-	-	17
18	175,000	235,000	130,000	18	Professional Fees	220,000	-	-	18
19	<b>2,415,300</b>	<b>2,039,945</b>	<b>1,877,000</b>	19	<b>TOTAL MATERIALS AND SERVICES</b>	<b>2,046,500</b>	-	-	19
					<b>CAPITAL OUTLAY</b>				
20	25,000		188,500	20	Land Improvements	180,500	-	-	20
21			175,000	21	Buildings	198,000	-	-	21
22				22	Equipment & Vehicle/s	15,000	-	-	22
23			25,000	23	Docks	20,000	-	-	23
24	<b>25,000</b>	-	<b>388,500</b>	24	<b>TOTAL CAPITAL OUTLAY</b>	<b>413,500</b>	-	-	24
25	<b>3,327,000</b>	<b>2,945,809</b>	<b>3,259,307</b>	25	<b>TOTAL ALLOCATED REQUIREMENTS</b>	<b>3,476,868</b>	-	-	25
					<b>REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS</b>				
26				26	<b>GENERAL FUND per Department Totals</b>				26
27	1,066,000	844,358	976,327	27	Marina	1,334,747	-	-	27
28	515,000	507,536	530,327	28	Beachfront RV Park	604,717	-	-	28
29	514,000	441,006	587,827	29	Commercial Retail	636,717	-	-	29
30	1,232,000	1,152,910	1,164,827	30	Fuel Dock	900,687	-	-	30
31	<b>3,327,000</b>	<b>2,945,809</b>	<b>3,259,307</b>	31	<b>TOTAL ALLOCATED REQUIREMENTS</b>	<b>3,476,868</b>	-	-	31

**SCHEDULE A  
GENERAL FUND BY DEPARTMENT  
REQUIREMENTS FOR: MARINA**

**including Administration, Marine Services & Property Ground Use**

	Historical Data			DESCRIPTION	Budget for Next Year 2025-26				
	Actual		Adopted Budget This Year Year 2024/25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2022/23	First Preceding Year 2023/24							
				<b>PERSONNEL SERVICES</b>					
1	89,000	99,122	103,675	1	Office Staff	72,571			1
2	77,500	82,633	46,527	2	Operations Staff	176,176			2
3	3,800	6,327	3,750	3	Overtime	6,000			3
4	58,500	50,538	56,250	4	Costs, Benefits & Taxes	88,000			4
5	5,500	3,750	5,000	5	Workers Comp	8,000			5
6	34,000	34,000	33,250	6	Health Care & Dental	56,000			6
7	<b>268,300</b>	<b>276,370</b>	<b>248,452</b>	7	<b>TOTAL PERSONNEL SERVICES</b>	<b>406,747</b>	-	-	7
8	<b>10</b>	<b>10</b>	<b>3.5</b>	8	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	<b>4</b>			<b>8</b>
				<b>MATERIALS AND SERVICES</b>					
9	1,406	1,035	1,000	9	Advertising & Notifications	3,500			9
10	400,490	183,426	210,000	10	Repairs and Maintenance	245,000			10
11				11	Fuel Purchased for resale	-			11
12	200,000	168,720	183,375	12	Utilities	197,500			12
13	12,758	11,154	9,500	13	Office Expenses	16,500			13
14	13,828	16,571	15,000	14	Bank Services & Finance Fees	18,500			14
15	8,153	2,827	3,250	15	Travel & Training	7,500			15
16	9,083	15,893	15,000	16	Permit, Licenses, Taxes, Misc.	22,500			16
17	92,962	81,709	43,750	17	Insurance - Property, Liability & Bond	144,500			17
18	59,020	86,653	65,000	18	Professional Fees	145,000			18
19	<b>797,700</b>	<b>567,988</b>	<b>545,875</b>	19	<b>TOTAL MATERIALS AND SERVICES</b>	<b>800,500</b>	-	-	<b>19</b>
				<b>CAPITAL OUTLAY</b>					
20			157,000	20	Land Improvements - slope repairs	92,500			20
21				21	Buildings	-			21
22				22	Equipment & Vehicle/s - electrical box replacement	15,000			22
23			25,000	23	Docks - basin 2 repair/rebuild old docks	20,000			23
24	-	-	<b>182,000</b>	24	<b>TOTAL CAPITAL OUTLAY</b>	<b>127,500</b>	-	-	<b>24</b>
25	<b>1,066,000</b>	<b>844,358</b>	<b>976,327</b>	25	<b>TOTAL DEPT. REQUIREMENTS</b>	<b>1,334,747</b>	-	-	<b>25</b>

**Schedule A**  
**GENERAL FUND BY DEPARTMENT**  
**REQUIREMENTS FOR: BEACHFRONT RV PARK**

	Historical Data			DESCRIPTION	Budget for Next Year 2025-26				
	Actual		Adopted Budget This Year Year 2024/25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2022/23	First Preceding Year 2023/24							
<b>PERSONNEL SERVICES</b>									
1	96,600	108,195	103,675	1	Office Staff	45,357			1
2	39,100	23,754	46,527	2	Operations Staff	110,110			2
3	2,000	2,777	3,750	3	Overtime	3,750			3
4	47,000	47,000	56,250	4	Costs, Benefits & Taxes	55,000			4
5	5,500	3,750	5,000	5	Workers Comp	5,000			5
6	29,000	32,000	33,250	6	Health Care & Dental	35,000			6
7	<b>219,200</b>	<b>217,476</b>	<b>248,452</b>	7	<b>TOTAL PERSONNEL SERVICES</b>	<b>254,217</b>	-	-	7
8	<b>3</b>	<b>3</b>	<b>3</b>	8	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	<b>3.5</b>			<b>8</b>
<b>MATERIALS AND SERVICES</b>									
9	1,406	2,236	3,000	9	Advertising & Notifications	2,500			9
10	55,000	86,588	45,000	10	Repairs and Maintenance	45,000			10
11				11	Fuel Purchased for resale	-			11
12	120,000	95,048	78,375	12	Utilities	87,500			12
13	12,758	9,760	8,500	13	Office Expenses	12,500			13
14	33,962	24,257	30,000	14	Bank Services & Finance Fees	38,500			14
15	100	2,391	2,250	15	Travel & Training	1,500			15
16	2,394	8,225	6,000	16	Permit, Licenses, Taxes, Misc.	12,500			16
17	6,520	14,771	43,750	17	Insurance - Property, Liability & Bond	37,500			17
18	38,660	46,784	35,000	18	Professional Fees	45,000			18
19	<b>270,800</b>	<b>290,060</b>	<b>251,875</b>	19	<b>TOTAL MATERIALS AND SERVICES</b>	<b>282,500</b>	-	-	<b>19</b>
<b>CAPITAL OUTLAY</b>									
20	25,000		30,000	20	Land Improvements - storm drains & road overlay	30,000			20
21				21	Buildings - cabins	38,000			21
22				22	Equipment & Vehicle/s	-			22
23				23	Docks	-			23
24	<b>25,000</b>	-	<b>30,000</b>	24	<b>TOTAL CAPITAL OUTLAY</b>	<b>68,000</b>	-	-	<b>24</b>
25	<b>515,000</b>	<b>507,536</b>	<b>530,327</b>	25	<b>TOTAL DEPT. REQUIREMENTS</b>	<b>604,717</b>	-	-	<b>25</b>



**Schedule A**  
**GENERAL FUND BY DEPARTMENT**  
**REQUIREMENTS FOR: COMMERCIAL RETAIL**

	Historical Data			DESCRIPTION	Budget for Next Year 2025-26			
	Actual		Adopted Budget This Year Year 2024/25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding Year 2022/23	First Preceding Year 2023/24						
<b>PERSONNEL SERVICES</b>								
1	51,700	44,082	103,675	1	Office Staff	45,357		1
2	75,600	82,633	46,527	2	Operations Staff	110,110		2
3	1,100	1,186	3,750	3	Overtime	3,750		3
4	43,900	43,900	56,250	4	Costs, Benefits & Taxes	55,000		4
5	5,500	3,750	5,000	5	Workers Comp	5,000		5
6	21,800	32,000	33,250	6	Health Care & Dental	35,000		6
7	<b>199,600</b>	<b>207,551</b>	<b>248,452</b>	7	<b>TOTAL PERSONNEL SERVICES</b>	<b>254,217</b>	-	-
8	<b>2.5</b>	<b>2.5</b>	<b>3</b>	8	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	<b>3.5</b>		<b>8</b>
<b>MATERIALS AND SERVICES</b>								
9	1,406	1,261	1,000	9	Advertising & Notifications	1,500		9
10	150,000	47,017	30,000	10	Repairs and Maintenance	40,000		10
11				11	Fuel Purchased for resale	-		11
12	55,164	35,279	31,375	12	Utilities	35,000		12
13	12,758	11,408	9,500	13	Office Expenses	7,000		13
14				14	Bank Services & Finance Fees	-		14
15	100	2,391	2,250	15	Travel & Training	1,000		15
16	34,612	48,859	30,000	16	Permit, Licenses, Taxes, Misc.	10,000		16
17	21,700	26,144	43,750	17	Insurance - Property, Liability & Bond	40,000		17
18	38,660	61,096	15,000	18	Professional Fees	30,000		18
19	<b>314,400</b>	<b>233,455</b>	<b>162,875</b>	19	<b>TOTAL MATERIALS AND SERVICES</b>	<b>164,500</b>	-	-
<b>CAPITAL OUTLAY</b>								
20			1,500	20	Land Improvements - parking lots improvements	58,000		20
21			175,000	21	Buildings - boatyard buildings, roof retail building 2, roof Oregon Life Homes	160,000		21
22				22	Equipment & Vehicle/s	-		22
23				23	Docks	-		23
24	-	-	<b>176,500</b>	24	<b>TOTAL CAPITAL OUTLAY</b>	<b>218,000</b>	-	-
25	<b>514,000</b>	<b>441,006</b>	<b>587,827</b>	25	<b>TOTAL DEPT. REQUIREMENTS</b>	<b>636,717</b>	-	-

**Schedule A**  
**GENERAL FUND BY DEPARTMENT**  
**REQUIREMENTS FOR: FUEL DOCK**

	Historical Data			DESCRIPTION	Budget for Next Year 2025-26				
	Actual		Adopted Budget This Year Year 2024/25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2022/23	First Preceding Year 2023/24							
				<b>PERSONNEL SERVICES</b>					
1	51,700	40,999	103,675	1	Office Staff	18,143			1
2	75,600	82,633	46,527	2	Operations Staff	44,044			2
3	1,100	1,185	3,750	3	Overtime	1,500			3
4	43,900	43,900	56,250	4	Costs, Benefits & Taxes	22,000			4
5	5,500	3,750	5,000	5	Workers Comp	2,000			5
6	21,800	32,000	33,250	6	Health Care & Dental	14,000			6
7	<b>199,600</b>	<b>204,467</b>	<b>248,452</b>	7	<b>TOTAL PERSONNEL SERVICES</b>	<b>101,687</b>	-	-	7
8	<b>2.5</b>	<b>2.5</b>	<b>3</b>	8	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	<b>1.5</b>			<b>8</b>
				<b>MATERIALS AND SERVICES</b>					
9	1,406	944	1,000	9	Advertising & Notifications	-			9
10	30,000	51,047	20,000	10	Repairs and Maintenance	20,000			10
11	924,000	800,000	800,000	11	Fuel Purchased for resale	750,000			11
12	4,000	10,954	6,875	12	Utilities	5,000			12
13	12,758	8,678	7,500	13	Office Expenses	1,000			13
14	16,344	19,172	15,000	14	Bank Services & Finance Fees	15,000			14
15	100	2,391	2,250	15	Travel & Training	-			15
16		7,415	5,000	16	Permits, Licenses, Taxes, & Misc.	5,000			16
17	5,132	7,375	43,750	17	Insurance - Property, Liability & Bond	3,000			17
18	38,660	40,467	15,000	18	Professional Fees	-			18
19	<b>1,032,400</b>	<b>948,443</b>	<b>916,375</b>	19	<b>TOTAL MATERIALS AND SERVICES</b>	<b>799,000</b>	-	-	<b>19</b>
				<b>CAPITAL OUTLAY</b>					
20				20	Land Improvements	-			20
21				21	Buildings	-			21
22				22	Equipment & Vehicle/s	-			22
23				23	Docks	-			23
24	-	-	-	24	<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	<b>24</b>
25	<b>1,232,000</b>	<b>1,152,910</b>	<b>1,164,827</b>	25	<b>TOTAL DEPT. REQUIREMENTS</b>	<b>900,687</b>	-	-	<b>25</b>

**SCHEDULE B**  
**Debt Service Fund Amortization Schedules**

Umpqua Bank	Payment Dates	Principal Amt	Interest Amount	Pmt Amount	Balance 6/30/2025	Balance 7/1/2026
	7/15/2025	3,582	1,228	4,810	503,419	
	8/15/2025	3,590	1,220	4,810		
	9/15/2025	3,599	1,211	4,810		
	10/15/2025	3,608	1,202	4,810		
	11/15/2025	3,617	1,193	4,810		
	12/15/2025	3,625	1,184	4,810		
	1/15/2026	3,634	1,176	4,810		
	2/15/2026	3,643	1,167	4,810		
	3/15/2026	3,652	1,158	4,810		
	4/15/2026	3,661	1,149	4,810		
	5/15/2026	3,670	1,140	4,810		
	6/15/2026	3,679	1,131	4,810		
<b>RV Park Restoration / OR FFC Agreement 2020 Total</b>		<b>43,560</b>	<b>14,159</b>	<b>57,718</b>		<b>459,859</b>

IFA Business Oregon	Payment Dates	Principal Amt	Interest Amount	Pmt Amount	Balance 6/30/2025 (Includes Deferred Interest)	Balance 7/1/2026 (Includes Deferred Interest)
3rd Quarter	9/30/2025	77,500	-	77,500	2,918,444	
4th Quarter	12/31/2025	77,500	-	77,500		
1st Quarter	3/31/2026	77,500	-	77,500		
2nd Quarter	6/30/2026	77,500	-	77,500		
80% for Asset Sales		-	-	-		
<b>Infrastructure Finance Authority Total</b>		<b>310,000</b>	<b>-</b>	<b>310,000</b>		<b>2,608,444</b>

<b>Total Debt Service</b>		<b>353,560</b>	<b>14,159</b>	<b>367,718</b>	<b>3,421,863</b>	<b>3,068,303</b>
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**USDA Revenue Bond**

USDA Revenue Bond	Payment Dates	Principal Amt	Interest Amount	Pmt Amount	Balance 6/30/2025	Balance 7/1/2026
	11/6/2025	97,140	32,980	130,120	660,140	563,000

<b>TOTAL ALL DEBT</b>		<b>450,700</b>	<b>47,139</b>	<b>497,838</b>	<b>4,082,003</b>	<b>3,631,303</b>
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**Schedule C**  
**RESOURCES AND REQUIREMENTS**  
**CAPITAL PROJECTS FUND**  
**FEMA Dredging and Matching Funds (PW189)**

Port of Brookings Harbor

	Historical Data			<b>RESOURCES AND REQUIREMENTS</b>	Budget for Next Year 2025-26			
	Actual		Adopted Budget This Year Year 2024/25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding Year 2022/23	First Preceding Year 2023/24						
				<b>RESOURCES</b>				
1	(100,619)	2,500		1 Cash Carryover				1
2				2 Interest				2
3	103,119		300,000	3 Interfund Transfer from General Funds	360,000			3
4	934,000			4 FEMA DR-4432-OR and DR-4452-OR - State Matching Funds				4
5	2,646,000	1,835,304	225,000	5 FEMA - Dredging (PW189)	270,000			5
6		500,000	75,000	6 Business Oregon - Matching Funds FEMA - Dredging (PW189)	90,000			6
7				7 FEMA - Administration (PW190)				7
8		3,500,000		8 WWTP - Fish Processing (Phase 1)				8
9		1,200,000		9 Hazard Mitigation - Paving and Storm Drains (HMGP)				9
10		500,000		10 Business Oregon - Matching Funds FEMA (HMGP)				10
<b>11</b>	<b>3,582,500</b>	<b>7,537,804</b>	<b>600,000</b>	<b>11 TOTAL RESOURCES</b>	<b>720,000</b>	<b>-</b>	<b>-</b>	<b>11</b>
				<b>REQUIREMENTS</b>				
12	3,580,000	1,835,304	225,000	12 FEMA - Dredging (PW189)	270,000			12
13		500,000	75,000	13 Business Oregon - Matching Funds FEMA - Dredging (PW189)	90,000			13
14				14 FEMA - Administration (PW190)				14
15		3,500,000		15 WWTP - Fish Processing (Phase 1)				15
16		1,200,000		16 Hazard Mitigation - Paving and Storm Drains (HMGP)				16
17		500,000		17 Business Oregon - Matching Funds FEMA (HMGP)				17
18			300,000	18 Interfund Transfer from Capital Projects (Due to/From)	360,000			18
<b>19</b>	<b>3,580,000</b>	<b>7,535,304</b>	<b>600,000</b>	<b>19 Total Appropriations</b>	<b>720,000</b>	<b>-</b>	<b>-</b>	<b>19</b>
20	2,500	2,500		20 UNAPPROPRIATED ENDING FUND BALANCE				20
<b>21</b>	<b>3,582,500</b>	<b>7,537,804</b>	<b>600,000</b>	<b>21 TOTAL REQUIREMENTS</b>	<b>720,000</b>	<b>-</b>	<b>-</b>	<b>21</b>

**Schedule C**  
**RESOURCES AND REQUIREMENTS**  
**CAPITAL PROJECTS FUND**  
**FEMA Administration (PW190)**

Port of Brookings Harbor

	Historical Data			<b>RESOURCES AND REQUIREMENTS</b>	Budget for Next Year 2025-26				
	Actual		Adopted Budget This Year Year 2024/25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2022/23	First Preceding Year 2023/24							
				<b>RESOURCES</b>					
1	(100,619)	2,500		1	Cash Carryover				1
2				2	Interest	-			2
3	103,119		25,000	3	Interfund Transfer from General Funds	20,000			3
4	934,000			4	FEMA DR-4432-OR and DR-4452-OR - State Matching Funds				4
5	2,646,000	1,835,304		5	FEMA - Dredging (PW189)				5
6		500,000		6	Business Oregon - Matching Funds FEMA - Dredging (PW189)				6
7			25,000	7	FEMA - Administration (PW190)	20,000			7
8		3,500,000		8	WWTP - Fish Processing (Phase 1)				8
9		1,200,000		9	Hazard Mitigation - Paving and Storm Drains (HMGP)				9
10		500,000		10	Business Oregon - Matching Funds FEMA (HMGP)				10
<b>11</b>	<b>3,582,500</b>	<b>7,537,804</b>	<b>50,000</b>	<b>11</b>	<b>TOTAL RESOURCES</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>11</b>
				<b>REQUIREMENTS</b>					
12	3,580,000	1,835,304		12	FEMA - Dredging (PW189)				12
13		500,000		13	Business Oregon - Matching Funds FEMA - Dredging (PW189)				13
14			25,000	14	FEMA - Administration (PW190)	20,000			14
15		3,500,000		15	WWTP - Fish Processing (Phase 1)				15
16		1,200,000		16	Hazard Mitigation - Paving and Storm Drains (HMGP)				16
17		500,000		17	Business Oregon - Matching Funds FEMA (HMGP)				17
18			25,000	18	Interfund Transfer from Capital Projects (Due to/From)	20,000			18
<b>19</b>	<b>3,580,000</b>	<b>7,535,304</b>	<b>50,000</b>	<b>19</b>	<b>Total Appropriations</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>19</b>
20	2,500	2,500		20	UNAPPROPRIATED ENDING FUND BALANCE				20
<b>21</b>	<b>3,582,500</b>	<b>7,537,804</b>	<b>50,000</b>	<b>21</b>	<b>TOTAL REQUIREMENTS</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>21</b>

**Schedule C**  
**RESOURCES AND REQUIREMENTS**  
**CAPITAL PROJECTS FUND**  
**WWTP - Fish Processing (Phase 1)**

Port of Brookings Harbor

	Historical Data			RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-26				
	Actual		Adopted Budget This Year Year 2024/25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2022/23	First Preceding Year 2023/24							
				<b>RESOURCES</b>					
1	(100,619)	2,500		1	Cash Carryover				1
2				2	Interest	-			2
3	103,119		210,000	3	Interfund Transfer from General Funds	160,000			3
4	934,000			4	FEMA DR-4432-OR and DR-4452-OR - State Matching Funds				4
5	2,646,000	1,835,304		5	FEMA - Dredging (PW189)				5
6		500,000		6	Business Oregon - Matching Funds FEMA - Dredging (PW189)				6
7				7	FEMA - Administration (PW190)				7
8		3,500,000	210,000	8	WWTP - Fish Processing (Phase 1)	160,000			8
9		1,200,000		9	Hazard Mitigation - Paving and Storm Drains (HMGP)				9
10		500,000		10	Business Oregon - Matching Funds FEMA (HMGP)				10
<b>11</b>	<b>3,582,500</b>	<b>7,537,804</b>	<b>420,000</b>	<b>11</b>	<b>TOTAL RESOURCES</b>	<b>320,000</b>	<b>-</b>	<b>-</b>	<b>11</b>
				<b>REQUIREMENTS</b>					
12	3,580,000	1,835,304		12	FEMA - Dredging (PW189)				12
13		500,000		13	Business Oregon - Matching Funds FEMA - Dredging (PW189)				13
14				14	FEMA - Administration (PW190)				14
15		3,500,000	210,000	15	WWTP - Fish Processing (Phase 1)	160,000			15
16		1,200,000		16	Hazard Mitigation - Paving and Storm Drains (HMGP)				16
17		500,000		17	Business Oregon - Matching Funds FEMA (HMGP)				17
18			210,000	18	Interfund Transfer from Capital Projects (Due to/From)	160,000			18
<b>19</b>	<b>3,580,000</b>	<b>7,535,304</b>	<b>420,000</b>	<b>19</b>	<b>Total Appropriations</b>	<b>320,000</b>	<b>-</b>	<b>-</b>	<b>19</b>
20	2,500	2,500		20	UNAPPROPRIATED ENDING FUND BALANCE				20
<b>21</b>	<b>3,582,500</b>	<b>7,537,804</b>	<b>420,000</b>	<b>21</b>	<b>TOTAL REQUIREMENTS</b>	<b>320,000</b>	<b>-</b>	<b>-</b>	<b>21</b>

**Schedule D**  
**RESOURCES AND REQUIREMENTS**

Per Resolution # 2024-03 this fund includes general, capital replacement, dredging, and landing fee reserves.

**RESERVE FUND**  
**General Reserve**

Port of Brookings Harbor

	Historical Data			<b>RESOURCES AND REQUIREMENTS</b>	Budget for Next Year 2025-26				
	Actual		Adopted Budget This Year Year 2024/25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2022/23	First Preceding Year 2023/24							
				<b>RESOURCES</b>					
1	215,700	400,236	300,000	1	Cash Carryover	278,000			1
2	1,500	2,000	16,000	2	Interest	10,000			2
3	26,000	24,000		3	Transferred IN from General Fund				3
4		50,000		4	Transferred IN from General Fund/Landing Fees				4
5			12,000	5	General Reserve	12,000			5
6				6	Capital Replacement Reserve				6
7				7	Dredging Reserve				7
8				8	Landing Fees Reserve				8
<b>9</b>	<b>243,200</b>	<b>476,236</b>	<b>328,000</b>	<b>9</b>	<b>TOTAL RESOURCES</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>9</b>
					<b>REQUIREMENTS</b>				
10				10	Transferred OUT to General Fund				10
11				11	Transferred OUT to Capital Projects Fund				11
12			30,000	12	General Reserve				12
13				13	Capital Replacement Reserve				13
14				14	Dredging Reserve				14
15				15	Landing Fees Reserve				15
16	243,200	476,236	298,000	16	<b>Reserved for Future Expenditures</b>	300,000			16
<b>17</b>	<b>243,200</b>	<b>476,236</b>	<b>328,000</b>	<b>17</b>	<b>Total Appropriations</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>17</b>
18				18	UNAPPROPRIATED ENDING FUND BALANCE				18
<b>19</b>	<b>243,200</b>	<b>476,236</b>	<b>328,000</b>	<b>19</b>	<b>TOTAL REQUIREMENTS</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>19</b>

**Schedule D**  
**RESOURCES AND REQUIREMENTS**

**RESERVE FUND**

**Capital Replacement Reserve**

Port of Brookings Harbor

Per Resolution # 2024-03 this fund includes general, capital replacement, dredging, and landing fee reserves.

	Historical Data			<b>RESOURCES AND REQUIREMENTS</b>	Budget for Next Year 2025-26				
	Actual		Adopted Budget This Year Year 2024/25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2022/23	First Preceding Year 2023/24							
<b>RESOURCES</b>									
1	215,700	400,236	123,736	1	Cash Carryover	139,000			1
2	1,500	2,000	6,434	2	Interest	5,000			2
3	26,000	24,000		3	Transferred IN from General Fund				3
4		50,000		4	Transferred IN from General Fund/Landing Fees				4
5				5	General Reserve				5
6			12,000	6	Capital Replacement Reserve	12,000			6
7				7	Dredging Reserve				7
8				8	Landing Fees Reserve				8
<b>9</b>	<b>243,200</b>	<b>476,236</b>	<b>142,170</b>	<b>9</b>	<b>TOTAL RESOURCES</b>	<b>156,000</b>	-	-	<b>9</b>
<b>REQUIREMENTS</b>									
10				10	Transferred OUT to General Fund				10
11				11	Transferred OUT to Capital Projects Fund				11
12				12	General Reserve				12
13			135,000	13	Capital Replacement Reserve				13
14				14	Dredging Reserve				14
15				15	Landing Fees Reserve				15
16	243,200	476,236	7,170	16	<b>Reserved for Future Expenditures</b>	156,000			16
<b>17</b>	<b>243,200</b>	<b>476,236</b>	<b>142,170</b>	<b>17</b>	<b>Total Appropriations</b>	<b>156,000</b>	-	-	<b>17</b>
18				18	UNAPPROPRIATED ENDING FUND BALANCE				18
<b>19</b>	<b>243,200</b>	<b>476,236</b>	<b>142,170</b>	<b>19</b>	<b>TOTAL REQUIREMENTS</b>	<b>156,000</b>	-	-	<b>19</b>



**Schedule D**  
**RESOURCES AND REQUIREMENTS**

Per Resolution # 2024-03 this fund includes general, capital replacement, dredging, and landing fee reserves.

**RESERVE FUND**  
**Dredging Reserve**

Port of Brookings Harbor

	Historical Data			<b>RESOURCES AND REQUIREMENTS</b>		Budget for Next Year 2025-26			
	Actual		Adopted Budget This Year Year 2024/25			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding Year 2022/23	First Preceding Year 2023/24							
<b>RESOURCES</b>									
1	215,700	400,236	60,000	1	Cash Carryover	75,000			1
2	1,500	2,000	3,120	2	Interest	2,500			2
3	26,000	24,000		3	Transferred IN from General Fund				3
4		50,000		4	Transferred IN from General Fund/Landing Fees				4
5				5	General Reserve				5
6				6	Capital Replacement Reserve				6
7			10,000	7	Dredging Reserve	10,000			7
8				8	Landing Fees Reserve				8
<b>9</b>	<b>243,200</b>	<b>476,236</b>	<b>73,120</b>	<b>9</b>	<b>TOTAL RESOURCES</b>	<b>87,500</b>	<b>-</b>	<b>-</b>	<b>9</b>
<b>REQUIREMENTS</b>									
10				10	Transferred OUT to General Fund				10
11				11	Transferred OUT to Capital Projects Fund				11
12				12	General Reserve				12
13				13	Capital Replacement Reserve				13
14				14	Dredging Reserve				14
15				15	Landing Fees Reserve				15
16	243,200	476,236	73,120	16	<b>Reserved for Future Expenditures</b>	87,500			16
<b>17</b>	<b>243,200</b>	<b>476,236</b>	<b>73,120</b>	<b>17</b>	<b>Total Appropriations</b>	<b>87,500</b>	<b>-</b>	<b>-</b>	<b>17</b>
18				18	UNAPPROPRIATED ENDING FUND BALANCE				18
<b>19</b>	<b>243,200</b>	<b>476,236</b>	<b>73,120</b>	<b>19</b>	<b>TOTAL REQUIREMENTS</b>	<b>87,500</b>	<b>-</b>	<b>-</b>	<b>19</b>

**Schedule D**  
**RESOURCES AND REQUIREMENTS**

Per Resolution # 2024-03 this fund includes general, capital replacement, dredging, and landing fee reserves.

**RESERVE FUND**  
**Landing Fees Reserve**

Port of Brookings Harbor

	Historical Data			<b>RESOURCES AND REQUIREMENTS</b>	Budget for Next Year 2025-26				
	Actual		Adopted Budget This Year Year 2024/25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2022/23	First Preceding Year 2023/24							
				<b>RESOURCES</b>					
1	215,700	400,236	10,000	1	Cash Carryover	20,000			1
2	1,500	2,000	500	2	Interest	500			2
3	26,000	24,000		3	Transferred IN from General Fund				3
4		50,000		4	Transferred IN from General Fund/Landing Fees				4
5				5	General Reserve				5
6				6	Capital Replacement Reserve				6
7				7	Dredging Reserve				7
8			10,000	8	Landing Fees Reserve	10,000			8
<b>9</b>	<b>243,200</b>	<b>476,236</b>	<b>20,500</b>	<b>9</b>	<b>TOTAL RESOURCES</b>	<b>30,500</b>	<b>-</b>	<b>-</b>	<b>9</b>
					<b>REQUIREMENTS</b>				
10				10	Transferred OUT to General Fund				10
11				11	Transferred OUT to Capital Projects Fund				11
12				12	General Reserve				12
13				13	Capital Replacement Reserve				13
14				14	Dredging Reserve				14
15			5,000	15	Landing Fees Reserve				15
16	243,200	476,236	15,500	16	<b>Reserved for Future Expenditures</b>	30,500			16
<b>17</b>	<b>243,200</b>	<b>476,236</b>	<b>20,500</b>	<b>17</b>	<b>Total Appropriations</b>	<b>30,500</b>	<b>-</b>	<b>-</b>	<b>17</b>
18				18	UNAPPROPRIATED ENDING FUND BALANCE				18
<b>19</b>	<b>243,200</b>	<b>476,236</b>	<b>20,500</b>	<b>19</b>	<b>TOTAL REQUIREMENTS</b>	<b>30,500</b>	<b>-</b>	<b>-</b>	<b>19</b>