

PORT OF BROOKINGS HARBOR
Supplemental Budget Hearing Meeting
Wednesday, June 21, 2023 • 1:00pm
Teleconference / Meeting Room *(limited capacity)*
16350 Lower Harbor Road Suite 202, Harbor OR, 97415

Teleconference Call-In Number: 1 (253) 215-8782

Meeting ID: 771 205 4017

Passcode: 76242023

(to mute/unmute: * 6)

TENTATIVE AGENDA

1. CALL MEETING TO ORDER

PAGE

- Roll Call
- Modifications, Additions, and Changes to the Agenda
- Declaration of Potential Conflicts of Interest

2. APPROVAL OF AGENDA

3. PUBLIC COMMENTS – Limited to a maximum of three minutes per person. Please email your comments to danielle@portofbrookingsharbor.com prior to the meeting if you are calling in.

4. PRESENTATION OF SUPPLEMENTAL BUDGET FOR FY 2022-23

By: Travis Webster, Port Manager
April Walker, Office Manager/Budget Officer

5. APPROVAL OF BUDGET

***SAMPLE MOTION:** Motion to approve the proposed Resolution No. 2023-04, Adopting the First Supplemental Budget for the Port of Brookings Harbor's 2022-2023 fiscal year.*

6. ADJOURNMENT

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.

RESOLUTION No. 2023-04

RESOLUTION ADOPTING THE FIRST SUPPLEMENTAL BUDGET FOR FISCAL YEAR 2022-23

BE IT RESOLVED that the Board of Directors of the Port of Brookings Harbor hereby adopts the first supplemental budget for fiscal year 2022-23 in the amount of \$6,064,357. This supplemental budget is now on file at 16330 Lower Harbor Road, Brookings Oregon or on the Port of Brookings Harbor website: <https://www.portofbrookingsharbor.com>

GENERAL FUND

Revised Total Resources \$4,076,236 for revenue adjustments based on 10 month actuals (July 2022 - April 2023) and anticipated resources expected to be received for the remaining fiscal year for the following: Cash Carryover \$150,000 Decrease; Program Revenues: Beachfront RV Park \$100,000 Decrease, Commercial Retail \$35,000 Decrease, Assets Sales \$164,236 Increase, Grants & Other Funding \$30,000 Increase. Taxes estimated to be received based on Curry County Tax Summary \$11,000 Increase. Revised Total Resources \$4,076,236

Revised Total Requirements \$4,076,236 for the following: Personnel Services \$72,372 Decrease for staffing adjustments, Materials and Services \$319,362 Decrease due to anticipated expenditures for remaining fiscal year, and Capital Outlay \$11,000 Increase due to adjustments in previously planned projects. Total Allocated Requirements \$380,374 Decrease. Total Appropriations \$4,051,236. Unappropriated Ending Fund Balance \$25,000. Revised Total Requirements \$4,076,236

REVENUE BOND DEBT SERVICE FUND - USDA

No adjustments to Revenue Bond Debt Service Fund. **Total Resources \$233,780. Total Requirements \$233,780.**

DEBT SERVICE FUND

No adjustments to Debt Service Fund. **Total Resources \$415,200. Total Requirements \$415,200.**

RV PARK IMPROVEMENT DEBT SERVICE FUND

No adjustments to RV Park Improvement Debt Service Fund. **Total Resources \$57,720. Total Requirements \$57,720.**

CAPITAL PROJECTS FUND

Revised Total Resources \$212,500 based on \$2,500 cash carryover, \$110,000 for FEMA 4432/4452 projects (planning & engineering), and \$100,000 funds to be received from EPA for the Wastewater Treatment Plant. **Revised Total Resources \$212,500.**

Revised Total Requirements \$212,500 based on \$75,000 for FEMA 4432/4452 planning & engineering (FEMA has changed scope of work and delayed construction into next fiscal year), \$100,000 for Wastewater Treatment Plant Project, \$35,000 to repay General Funds, and \$2,500 unappropriated ending balance.

Revised Total Appropriations \$212,500. Revised Total Requirements \$212,500.

PORT CONSTRUCTION FUND

Revised Total Resources \$645,685 for RV Park Improvement Project. Resource adjustments include cash carryover Increase of \$2,000, interest increase of \$4,680, and a \$65,835 transfer from General Fund for completion of the RV Park Improvement Project.

Revised Total Requirements \$645,685. for completion of the RV Park Improvement Project. **Revised Total Requirements \$645,685.**

RESERVE FUND

Revised Total Resources \$423,236 for resource adjustments to be received from a transfer in the amount of \$174,236 (land sale) from General Fund. **Revised Total Resources \$423,236**

Revised Total Requirements \$423,236; \$420,000 to be used as matching funds for the Wastewater Treatment Plant if EPA waiver is not approved. **Revised Requirements \$423,236.**

RESOLUTION MAKING APPROPRIATIONS

General Fund	Existing	Changes	Adjusted
Port Operations			
Personnel Services	886,700	(72,372)	814,328
Materials & Services.....	2,415,300	(319,362)	2,095,938
Capital Outlay.....	25,000	11,000	36,000
Total Port Operations.....	3,327,000	(380,734)	2,946,266
Not Allocated to General Port Operating Fund			-
Transfers Out.....	605,324	281,610	886,934
Contingency.....	217,676	-	217,676
Debt Service.....	391,484	-	391,484
Subtotal	1,214,484	281,610	1,496,094
Total Appropriations	4,541,484	(99,124)	4,442,360
Total Unappropriated and Reserve Amounts	25,000	-	25,000
General Fund Total Requirements	4,566,484	(99,124)	4,467,360

Revenue Bond Debt Service Fund

Principal.....	83,913	-	83,913
Interest.....	46,207	-	46,207
Total Appropriations	130,120	-	130,120
Total Unappropriated and Reserve Amounts	103,660	-	103,660
Revenue Bond Debt Service Total Requirements	233,780	-	233,780

Debt Service Fund

Principal.....	386,667	-	386,667
Interest.....	4,833	-	4,833
Total Appropriations	391,500	-	391,500
Total Unappropriated and Reserve Amounts	23,700	-	23,700
Debt Service Total Requirements	415,200	-	415,200

RV Park Improvement Debt Service Fund

Principal.....	39,900	-	39,900
Interest.....	17,820	-	17,820
Total Appropriations	57,720	-	57,720
Total Unappropriated and Reserve Amounts	-	-	-
RV Park Improv. Debt Service Total Requirements	57,720	-	57,720

Capital Projects Fund

Capital Outlay.....	-	-	-
Total Appropriations	3,580,000	(3,370,000)	210,000
Total Unappropriated and Reserve Amounts	2,500	-	2,500
Capital Projects Total Requirements	3,582,500	(3,370,000)	212,500

Port Construction Fund

Capital Outlay.....	-	-	-
Total Appropriations	573,170	70,015	643,185
Total Unappropriated and Reserve Amounts	-	2,500	2,500
Port Construction Fund Total Requirements	573,170	72,515	645,685

Reserve Fund

Capital Outlay.....	-	-	-
Total Appropriations	-	-	-
Total Unappropriated and Reserve Amounts	243,200	180,036	423,236
Reserve Fund Total Requirements	243,200	180,036	423,236
Total APPROPRIATIONS, All Funds	8,882,510	(3,398,749)	5,483,761
Total Unappropriated and Reserve Amounts, All Funds	398,060	182,536	580,596
TOTAL ADOPTED BUDGET	9,280,570	(3,216,213)	6,064,357

The above resolution statements were approved and declared adopted on June 14, 2023.

ATTEST:

X _____
Richard Heap, President

X _____
Sharon Hartung, Treasurer/Secretary



Port of Brookings Harbor

First Supplemental Budget FY 2022-23

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Adopted June 14, 2023, Resolution No. 2023-04

This Institution is an Equal Opportunity Provider

**RESOURCES
GENERAL FUND**

Port of Brookings Harbor

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2022-23				* Actual Numbers are based on 10-month data and 2-month estimate
	Actual		Adopted Budget This Year 2021/22		Adopted by Resolution No. 2022-06 June 15, 2022	First Supplemental Budget Adopted by Resolution No. 2023-04			
	First Preceding Year 2019/20	First Preceding Year 2020/21							
1	280,776	243,690	532,000	1 Cash Carryover	490,000	340,000	1	(150,000) Decrease due to actuals	
2	9,752	10,227	9,000	2 Previously levied taxes estimated to be received	10,000	10,000	2		
3	2,904	2,021	2,000	3 Interest	2,000	5,000	3	3,000 Increase due to interest rate increases	
4	220,427			4 Interfund Transfer from Capital Projects		35,000	4	35,000 Increase due to reimbursement from FEMA prior budget years (2019-2022)	
5				5 OTHER RESOURCES			5		
6	714,734	809,233	735,000	6 Marina / Moorage, Storage, Marine Services, Events	842,000	785,000	6	(57,000) Decrease due to actuals	
7	594,084	863,921	750,000	7 Beachfront RV Park	800,000	700,000	7	(100,000) Decrease due to site closures during remodel	
8	113,898			8 Boatyard			8	-	
9	514,366	549,110	590,280	9 Commercial / Retail Leases	635,000	600,000	9	(35,000) Decrease due to actuals	
10	780,640	534,500	850,000	10 Fuel Dock	1,050,000	1,050,000	10		
11	5,634	-		11 Land Use Events			11		
12				12			12		
13				13			13		
14	5,742	1,475	50,000	14 Assel Sales	10,000	174,236	14	164,236 Increase due property sale	
15	31,035	32,987	50,000	15 Miscellaneous	66,000	66,000	15		
16		700,000		16 Long Term Debt Borrowings			16		
17		104,786	20,000	17 Grants & Other Funding	20,000	50,000	17	30,000 Increase due to SLFRF State and Local Fiscal Recovery Funds received from Curry County	
18				18			18		
19				19			19		
20				20			20		
21				21			21		
22				22			22		
23	3,273,992	3,851,950	3,588,280	23 Total resources, except taxes to be levied	3,925,000	3,815,236	23	(109,764)	
24			270,000	24 Taxes estimated to be received	250,000	281,000	24	11,000 Increase based on Detail of Taxing District Levies received from Curry	
25	235,948	245,690		25 Taxes collected in year levied			25		
26	3,509,940	4,097,640	3,858,280	26 TOTAL RESOURCES	4,175,000	4,076,236	26	(98,764) Overall Decrease	

FORM
LB-30

REQUIREMENTS SUMMARY
Allocated to a Program & Activity
GENERAL FUND

Port of Brookings Harbor

	Historical Data			REQUIREMENT TOTALS	Budget for Next Year 2022-23					
	Actual		Adopted Budget This Year Year 2021/22		Adopted by Resolution No. 2022-06 June 15, 2022	First Supplemental Budget Adopted by Resolution No. 2023-04			* Actual Numbers are based on 10-month data and 2-month estimate	
	First Preceding Year 2019/20	First Preceding Year 2020/21								
PERSONNEL SERVICES										
1	78,755	83,858	88,470	1	Salary Port Manager	-	-	-	1	
2	123,472	106,565	132,000	2	Office Staff	289,000	275,000	2	(14,000) Decrease due to staff changes	
3	28,653	39,538	56,465	3	Hourly / RV Park Office Staff	-	-	3		
4	232,707	240,560	250,000	4	Operations Staff	267,800	249,728	4	(18,072) Decrease due to staff changes	
5	7,377	8,080	7,255	5	Overtime	8,000	11,000	5	3,000 Increase due to actuals	
6	154,405	155,824	165,310	6	Costs & Benefits	193,300	150,000	6	(43,300) Decrease due to actuals	
7	16,908	7,533	15,000	7	Workers Comp	22,000	22,000	7		
8	82,135	83,756	99,500	8	Health Care & Dental	106,600	106,600	8		
9	724,412	723,714	814,000	9	TOTAL PERSONNEL SERVICES	886,700	814,328	-	9	(72,372)
10	9	9	11	10	TOTAL FULL-TIME EQUIVALENT (FTE)	12	10		10	
MATERIALS AND SERVICES										
11	7,997	4,397	8,680	11	Advertising & Notifications	5,624	5,624	11		
12	533,411	432,923	460,319	12	Repairs and Maintenance	635,490	400,000	12	(235,490) Decrease due to actuals	
13	689,074	449,504	805,000	13	Fuel Purchased for resale	924,000	900,000	13	(24,000) Decrease due to actuals	
14	279,355	268,884	292,964	14	Utilities	379,164	275,000	14	(104,164) Decrease due to actuals	
15	44,221	41,755	60,000	15	Office Expense	51,032	25,000	15	(26,032) Decrease due to actuals	
16	41,401	52,109	60,482	16	Bank Services & Finance Fees	64,134	55,000	16	(9,134) Decrease due to actuals	
17	9,535	1,086	7,500	17	Travel & Training	8,453	4,000	17	(4,453) Decrease due to actuals	
18	10,757	7,724	37,000	18	Permit, Licenses, Taxes, Misc.	46,089	55,000	18	8,911 Increase due to actuals	
19	96,009	101,099	95,292	19	Insurance - Property, Liability & Bond	126,314	126,314	19		
20	97,961	91,515	120,425	20	Professional Fees	175,000	250,000	20	75,000 Increase due to need for legal advice i.e. contracts, lease writing, etc.	
21	1,809,721	1,450,996	1,947,662	21	TOTAL MATERIALS AND SERVICES	2,415,300	2,095,938	-	21	(319,362)
CAPITAL OUTLAY										
22	-	5,992	57,000	22	Land Improvements	25,000	36,000	22	11,000 Increase due to wi-fi upgrade and site-fencing at RV park	
23	29,724	-	-	23	Buildings	-	-	23		
24	-	55,378	82,000	24	Equipment & Vehicle/s	-	-	24		
25	29,724	61,370	149,000	25	TOTAL CAPITAL OUTLAY	25,000	36,000	-	25	11,000 Increase due to wi-fi upgrade and site-fencing at RV park
26	2,563,857	2,236,080	2,910,662	26	TOTAL ALLOCATED REQUIREMENTS	3,327,000	2,946,266	-	26	(380,734)
REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS										
27				27	GENERAL FUND per Department Totals				27	
28	1,450,753	1,449,803	1,677,667	28	Marina / Moorage, Storage, Marine Services, Events	1,066,000	765,961	28	(300,039) Decrease due to actuals	
29	174,171	210,211	250,345	29	Beachfront RV Park	515,000	455,616	29	(59,384) Decrease due to actuals	
30	226,806	84,144	145,180	30	Commercial / Retail Leases	514,000	510,231	30	(3,769) Decrease due to actuals	
32	712,127	491,922	837,490	32	Fuel Dock	1,232,000	1,214,816	32	(17,182) Decrease due to actuals	
33	2,563,857	2,236,080	2,910,662	33	TOTAL ALLOCATED REQUIREMENTS	3,327,000	2,946,266	-	33	(380,734)

REQUIREMENTS SUMMARY
Not Allocated to a Program & Activity
GENERAL FUND

Port of Brookings Harbor

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2022-23			
	Actual		Adopted Budget This Year Year 2021/22		Adopted by Resolution No. 2022-08 June 15, 2022	First Supplemental Budget Adopted by Resolution No. 2023-04		
	First Preceding Year 2019/20	First Preceding Year 2020/21						
				PERSONNEL SERVICES NOT ALLOCATED				
1			1					1
2	-	-	-	2				2
3				3	TOTAL PERSONNEL SERVICES			3
4				4	TOTAL FULL-TIME EQUIVALENT (FTE)			4
				MATERIALS AND SERVICES NOT ALLOCATED				
5				5				5
6	-	-	-	6	TOTAL MATERIALS AND SERVICES			6
				CAPITAL OUTLAY NOT ALLOCATED				
7	-	-	-	7				7
8				8	TOTAL CAPITAL OUTLAY			8
				DEBT SERVICE				
9	-	-	-	9				9
10	-	-	-	10	TOTAL DEBT SERVICE			10
				SPECIAL PAYMENTS				
11	-	-	-	11				11
12	-	-	-	12	TOTAL SPECIAL PAYMENTS			12
				INTERFUND TRANSFERS				
13	130,120	130,116	130,120	13	Transfer to Bond Debt Service Fund	130,120	130,120	- 13
14	383,464	364,681	423,485	14	Transfer to Debt Service Fund	391,484	391,484	- 14
15	-	52,908	57,718	15	Transfer to RV Park Improvement Debt Service Fund	57,720	57,720	- 15
16	62,609	73,095	-	16	Transfer to Capital Projects Fund	-	43,539	- 16
17	-	684,000	125,000	17	Transfer to Port Construction Fund	-	65,835	- 17
18	126,200	24,295	34,000	18	Transfer to Reserve Fund	26,000	198,236	- 18
19	702,393	1,329,095	770,323	19	TOTAL INTERFUND TRANSFERS	605,324	886,934	- 19
20			20,000	20	OPERATING CONTINGENCY	217,676	217,676	20
21	702,393	1,329,095	790,323	21	TOTAL REQUIREMENTS NOT ALLOCATED	823,000	1,104,610	- 21
22	2,563,857	2,236,080	2,910,662	22	TOTAL ORG./PROG. REQUIREMENTS	3,327,000	2,946,626	22
23	3,266,250	3,565,175	3,700,985	23	Total Appropriations	4,150,000	4,051,236	23
24	243,690	532,485	157,295	24	UNAPPROPRIATED ENDING FUND BALANCE	25,000	25,000	24
25	3,509,940	4,097,640	3,858,280	25	TOTAL REQUIREMENTS	4,176,000	4,076,236	25

* Actual Numbers are based on 10-month data and 2-month estimate

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				DESCRIPTION OF RESOURCES AND REQUIREMENTS		Budget for Next Year 2022-23			
Actual		Adopted Budget This Year Year 2021/22	Adopted by Resolution No. 2022-06 June 15, 2022			First Supplemental Budget Adopted by Resolution No. 2023-04			
First Preceding Year 2019/20	First Preceding Year 2020/21								
				Resources					
1	99,698	101,658	102,380	1	Cash Carry Over	102,820	102,820	1	
2	1,760	698	500	2	Interest	840	840	2	
3	130,120	130,116	130,120	3	Transferred from General Fund	130,120	130,120	3	
4	231,778	232,472	233,000	4	TOTAL RESOURCES	233,780	233,780	- 4	
				Requirements					
				Bond Principal Payments					
				Issue Date	Budgeted Payment Date				
5	72,467	76,091	79,917	5	November 6, 2000	November 6, 2022	83,913	83,913	5
6				6					6
7	72,467	76,091	79,917	7	TOTAL PRINCIPAL		83,913	83,913	- 7
				Bond Interest Payments					
				Issue Date	Budgeted Payment Date				
8	57,653	54,029	50,203	8	November 6, 2000	November 6, 2022	46,207	46,207	8
9				9					9
10	57,653	54,029	50,203	10	TOTAL INTEREST		46,207	46,207	- 10
				Unappropriated Balance for Following Year By					
				Issue Date	Payment Date				
11				11					11
12	130,120	130,120	130,120	12	Total Appropriations		130,120	130,120	- 12
13	101,658	102,352	102,880	13	UNAPPROPRIATED ENDING FUND BALANCE		103,660	103,660	13
14	231,778	232,472	233,000	14	TOTAL REQUIREMENTS		233,780	233,780	- 14

* Actual Numbers are based on 10-month data and 2-month estimate

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

RESOURCES AND REQUIREMENTS

Debt Payments are for:

- Revenue Bonds or
- General Obligation Bonds

FORM
LB-35

Debt Service Fund

Port of Brookings Harbor

Historical Data				DESCRIPTION OF RESOURCES AND REQUIREMENTS		Budget for Next Year 2022-23		
Actual			Adopted Budget This Year Year 2021/22			Adopted by Resolution No. 2022-09 June 15, 2022	First Supplemental Budget Adopted by Resolution No. 2023-04	
First Preceding Year 2019/20	First Preceding Year 2020/21							
Resources								
1	21,008	94,694	27,420	1	Cash Carryover	23,100	23,100	1
2	1,082	549	450	2	Interest	616	616	2
3	383,464	364,881	423,485	3	Transferred IN from General Fund	391,484	391,484	3
4				4				4
5	405,552	459,924	451,355	5	TOTAL RESOURCES	415,200	415,200	- 5
Requirements								
Principal Payments								
		Issue Date	Budgeted Payment Date					
6	15,192			6	Tidewinds	Monthly		6
7	12,802	13,616	14,469	7	Genie 2018 Forklift	Monthly on the 15th	15,374	15,374
8	45,079	47,677	50,447	8	50 BFMII Travelift Lease	Monthly on the 22nd	53,293	53,293
9	222,122	360,512	350,000	9	IFA Loans	Quarterly	318,000	318,000
10	295,195	421,805	414,916	10	TOTAL PRINCIPAL		386,667	386,667 - 10
Interest Payments								
		Issue Date	Budgeted Payment Date					
11	4,775	3,961	3,108	11	Genie 2018 Forklift	Monthly on the 15th	2,210	2,210
12	10,829	8,231	5,461	12	50 BFMII Travelift Lease	Monthly on the 22nd	2,623	2,623
13	59	3,168	-	13	IFA Loans	Quarterly		
14				14				
15	15,663	15,350	8,569	15	TOTAL INTEREST		4,833	4,833 - 15
Unappropriated Balance for Following Year By								
		Issue Date	Payment Date					
16	310,858	437,165	423,485	16	Total Appropriations		391,500	391,500 - 16
17	94,694	22,759	27,870	17	UNAPPROPRIATED ENDING FUND BALANCE		23,700	23,700 - 17
18	405,552	459,924	451,355	18	TOTAL REQUIREMENTS		415,200	415,200 - 18

* Actual Numbers are based on 10-month data and 2-month estimate

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				DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-23		
Actual		Adopted Budget This Year Year 2021/22			Adopted by Resolution No. 2022-06 June 15, 2022	First Supplemental Budget Adopted by Resolution No. 2023-04	
First Preceding Year 2019/20	First Preceding Year 2020/21						
Resources							
1			1	Cash Carryover	-	-	1
2			2	Interest	-	-	2
3		52,908	3	Transferred IN from General Fund	57,720	57,720	3
4			4				4
5	-	52,908	5	TOTAL RESOURCES	57,720	57,720	- 5
Requirements							
Principal Payments							
				Issue Date	Budgeted Payment Date		
6			6	July 15, 2020	Monthly on the 15th		6
7		34,538	7	Umpqua Bank/OR FFC Agreement 2020		39,900	39,900
8	-	34,538	8	TOTAL PRINCIPAL		39,900	39,900 - 8
Interest Payments							
				Issue Date	Budgeted Payment Date		
9			9	July 15, 2020	Monthly on the 15th		9
10		18,370	10	Umpqua Bank/OR FFC Agreement 2020		17,820	17,820
11	-	18,370	11	TOTAL INTEREST		17,820	17,820 - 11
Unappropriated Balance for Following Year By							
				Issue Date	Payment Date		
12			12				12
13		52,908	13	Total Appropriations	57,720	57,720	- 13
14			14	UNAPPROPRIATED ENDING FUND BALANCE			14
15	-	52,908	15	TOTAL REQUIREMENTS	57,720	57,720	- 15

* Actual Numbers are based on 10-month data and 2-month estimate

RESOURCES AND REQUIREMENTS

CAPITAL PROJECTS FUND

Port of Brookings Harbor

Historical Data				RESOURCES AND REQUIREMENTS		Budget for Next Year 2022-23			* Actual Numbers are based on 10-month data and 2-month estimate
Actual			Adopted Budget This Year 2021/22			Adopted by Resolution No. 2022-06 June 15, 2022	First Supplemental Budget Adopted by Resolution No. 2023-04		
First Preceding Year 2019/20	First Preceding Year 2020/21								
				RESOURCES					
1	10,579	2,500	40,000	1	Cash Carryover	2,500	2,500	1	
2	-			2	Interest			2	
3	62,609	73,095		3	Interfund Transfer from General Funds		43,539	3	43,539 Increase transfer, waiting for reimbursement
4	4,825			4	OSMB MAP Grant			4	
5	182,173			5	FEMA DR-2458-OR PW319 Basin 1 Piling Project			5	
6		90,000	1,860,000	6	FEMA DR-4432-OR and DR-4452-OR - Federal Funding	2,646,000	66,461	6	(2,579,539) Decrease due to waiting on FEMA funding for project
7				7	FEMA DR-4432-OR and DR-4452-OR - State Matching Funds	934,000	-	7	(934,000) Decrease due to delay of FEMA project
8	14,154	585,846		8	State Lottery Funds - C2019375 Dock Repair & Improvement			8	
9				9	EPA Wastewater Treatment Plant		100,000	9	100,000 Added for Engineering & Permitting expenses
10	274,340	751,441	1,900,000	10	TOTAL RESOURCES	3,582,500	212,500	- 10	(3,370,000)
				REQUIREMENTS					
11	2,499			11	OSMB MAP Grant			11	
12	2,830	711,010	1,897,500	12	FEMA DR-4432-OR and DR-4452-OR	3,580,000	75,000	12	(3,505,000) Decrease due to waiting on FEMA funding for project
13	46,084			13	State Lottery Funds - C2019375 Dock Repair & Improv			13	
14				14	EPA Wastewater Treatment Plant		100,000	9	100,000 Added for Engineering & Permitting expenses
15				15				15	
16				16				16	
17	220,427		-	17	Interfund Transfer from Capital Projects (Due to/From)		35,000	17	35,000 Amount owed to General Funds
18	271,840	711,010	1,897,500	18	Total Appropriations	3,580,000	210,000	- 18	(3,370,000)
19	2,500	40,431	2,500	19	UNAPPROPRIATED ENDING FUND BALANCE	2,500	2,500	19	
20	274,340	751,441	1,900,000	20	TOTAL REQUIREMENTS	3,582,500	212,500	- 20	(3,370,000) Overall Decrease

RESOURCES AND REQUIREMENTS

Port Construction Fund

Port of Brookings Harbor

	Historical Data			RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-23				
	Actual		Adopted Budget This Year Year 2021/22		Adopted by Resolution No. 2022-08 June 15, 2022	First Supplemental Budget Adopted by Resolution No. 2023-04			
	First Preceding Year 2019/20	First Preceding Year 2020/21							
				RESOURCES					
1		-	575,000	1	Cash Carryover	572,000	574,000	1	2,000 Increase due to actuals
2		4,699	2,000	2	Interest	1,170	5,850	2	4,680 Increase due to interest rate increases
3		684,000	125,000	3	Interfund Transfer from General Funds		65,835	3	65,835 Increase due to change orders with the RV Park Improvement Project
4			-	4				4	
5	-	688,699	702,000	5	TOTAL RESOURCES	673,170	645,685	5	72,515
				REQUIREMENTS					
6		119,250	702,000	6	RV Park Improvement Project	573,170	643,185	6	70,015 Increase due to change orders with the RV Park Improvement Project
7				7				7	
8				8				8	
9				9				9	
10		119,250	702,000	10	Total Appropriations	673,170	643,185	10	70,015 Increase in Total Appropriations
11		569,449		11	UNAPPROPRIATED ENDING FUND BALANCE		2,500	11	2,500 Increase to keep account open for future projects
12	-	688,699	702,000	12	TOTAL REQUIREMENTS	573,170	645,685	12	72,515 Overall Increase

* Actual Numbers are based on 10-month data and 2-month estimate

**FORM
LB-11**

Resolution #307 established this fund in 1998 for dock maintenance and future dock replacements, Eq, Land and Buildings (See attached Schedule C)

RESOURCES AND REQUIREMENTS

RESERVE FUND

Port of Brookings Harbor

	Historical Data			DESCRIPTION	Budget for Next Year 2022-23					
	Actual		Adopted Budget This Year Year 2021/22		RESOURCES AND REQUIREMENTS	Adopted by Resolution No. 2022-06 June 15, 2022	First Supplemental Budget Adopted by Resolution No. 2023-			
	First Preceding Year 2019/20	First Preceding Year 2020/21								
RESOURCES										
1	33,092	161,270	186,575	1 Cash Carryover	215,700	215,700		1		
2	1,978	1,374	1,200	2 Interest	1,500	9,300		2	7,800 Increase due to interest rate increases	
3	126,200	24,295	34,000	3 Transferred IN from General Fund	26,000	198,236		3	172,236 Decrease \$2,000 (no asset sales) and increase due sale of property	
4				4				4		
5				5				5		
6	161,270	186,939	221,775	6 TOTAL RESOURCES	243,200	423,236	-	6	180,036	
REQUIREMENTS										
7				7 Transferred OUT to General Fund				7		
8				8 Transferred OUT to Capital Projects Fund				8		
9				9				9		
10				10				10		
11				11 Reserved for Future Expenditures	243,200	423,236		11	180,036 Increase due to interest & land sale	
12	-	-	-	12 Total Appropriations	-	-	-	12	Amount moved to Unappropriated funds to correct line item error	
13	161,270	186,939	221,775	13 UNAPPROPRIATED ENDING FUND BALANCE	243,200	423,236		13	180,036 Increase Unappropriated Funds	
14	161,270	186,939	221,775	14 TOTAL REQUIREMENTS	243,200	423,236	-	14	180,036 Overall Increase	

* Actual Numbers are based on 10-month data and 2-month estimate

SCHEDULES

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FORM
LB-30

**REQUIREMENTS SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
GENERAL FUND DEPARTMENT TOTALS**

Port of Brookings Harbor

Historical Data				Budget for Next Year 2022-23				* Actual Numbers are based on 10-month data and 2-month estimate		
Actual		Adopted Budget This Year Year 2021/22	REQUIREMENT TOTALS			Adopted by Resolution No. 2022-06 June 15, 2022	First Supplemental Budget Adopted by Resolution No. 2023-04			
First Preceding Year 2019/20	First Preceding Year 2020/21		1	2	3					
PERSONNEL SERVICES										
1	78,755	83,858	88,470	1	Port Manager	-	-	-	1	
2	123,472	106,565	132,000	2	Office Staff	289,000	275,000	-	2	(14,000) Decrease due to actuals
3	28,853	39,539	56,465	3	Hourly / RV Park Office Staff	-	-	-	3	
4	232,707	240,560	250,000	4	Operations Staff	267,800	250,088	-	4	(17,712) Decrease due to actuals
5	7,377	6,080	7,255	5	Overtime	8,000	11,000	-	5	3,000 Increase due to actuals
6	154,405	155,824	165,310	6	Costs & Benefits	193,300	150,000	-	6	(43,300) Decrease due to actuals
7	16,908	7,533	15,000	7	Workers Comp	22,000	22,000	-	7	
8	82,135	93,756	99,500	8	Health Care & Dental	108,600	108,600	-	8	
9	724,412	723,714	814,000	9	TOTAL PERSONNEL SERVICES	886,700	814,688	-	9	(72,012)
10	9	9	12	10	TOTAL FULL-TIME EQUIVALENT (FTE)	12	12	-	9	10
MATERIALS AND SERVICES										
11	7,997	4,397	8,680	11	Advertising & Notifications	5,624	5,624	-	11	
12	533,411	432,823	460,319	12	Repairs and Maintenance	635,490	400,000	-	12	(235,490) Decrease due to actuals
13	699,074	449,504	805,000	13	Fuel Purchased for resale	924,000	900,000	-	13	(24,000) Decrease due to actuals
14	279,355	266,894	292,964	14	Utilities	379,164	275,000	-	14	(104,164) Decrease due to actuals
15	44,221	41,755	60,000	15	Office Expense	51,032	25,000	-	15	(26,032) Decrease due to actuals
16	41,401	52,109	60,482	16	Bank Services & Finance Fees	64,134	55,000	-	16	(9,134) Decrease due to actuals
17	9,535	1,086	7,500	17	Travel & Training	8,453	4,000	-	17	(4,453) Decrease due to actuals
18	10,757	7,724	37,000	18	Permit, Licenses, Taxes, Misc.	46,089	55,000	-	18	8,911 Increase due to actuals
19	96,009	101,089	95,292	19	Insurance - Property, Liability & Bond	126,314	126,314	-	19	
20	97,961	91,515	120,425	20	Professional Fees	175,000	250,000	-	20	75,000 Increase due to actuals
21	1,809,721	1,450,996	1,947,662	21	TOTAL MATERIALS AND SERVICES	2,415,300	2,096,938	-	21	(318,362)
CAPITAL OUTLAY										
22	-	5,992	57,000	24	Land Improvements	25,000	36,000	-	24	11,000 Increase due to wi-fi upgrade and site-fencing at RV park
23	29,724	-	-	25	Buildings	-	-	-	25	
24	-	56,376	92,000	26	Equipment & Vehicle/s	-	-	-	26	
30	29,724	61,370	149,000	30	TOTAL CAPITAL OUTLAY	25,000	36,000	-	30	11,000 Increase due to wi-fi upgrade and site-fencing at RV park
31	2,663,857	2,236,080	2,910,662	31	TOTAL ALLOCATED REQUIREMENTS	3,327,000	2,946,626	-	31	(380,374)
REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS										
32				32	GENERAL FUND per Department Totals				32	
33	1,450,753	1,449,803	1,877,667	33	Marina: Moorage, Storage, Marine Services, Grants, Events	1,066,000	765,961	-	33	(300,039) Decrease due to actuals
34	174,171	210,211	250,345	34	Beachfront RV Park	515,000	455,616	-	34	(59,384) Decrease due to actuals
35	226,606	84,144	145,160	36	Commercial Retail	514,000	510,231	-	36	(3,769) Decrease due to actuals
36	712,127	491,922	837,490	37	Fuel Dock	1,232,000	1,214,818	-	37	(17,182) Decrease due to actuals
37	2,563,867	2,236,080	2,910,662	38	TOTAL ALLOCATED REQUIREMENTS	3,327,000	2,946,626	-	39	(380,374) Overall Decrease

FORM
LB-30

REQUIREMENTS SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
GENERAL FUND DEPARTMENT TOTALS

Port of Brookings Harbor

Historical Data				Budget for Next Year 2022-23				* Actual Numbers are based on 10-month data and 2-month estimate		
Actual		Adopted Budget This Year 2021/22	REQUIREMENT TOTALS			Adopted by Resolution No. 2022-06 June 15, 2022	First Supplemental Budget Adopted by Resolution No. 2023-04			
First Preceding Year 2019/20	First Preceding Year 2020/21		1	2	3					
				PERSONNEL SERVICES						
1	78,765	83,858	89,470	1	Port Manager	-	-	-	1	
2	123,472	106,565	132,000	2	Office Staff	289,000	275,000	-	2	(14,000) Decrease due to actuals
3	28,653	39,538	56,465	3	Hourly / RV Park Office Staff	-	-	-	3	
4	232,707	240,580	250,000	4	Operations Staff	267,800	250,088	-	4	(17,712) Decrease due to actuals
5	7,377	6,080	7,255	5	Overtime	8,000	11,000	-	5	3,000 Increase due to actuals
6	154,405	155,824	165,310	6	Costs & Benefits	193,300	150,000	-	6	(43,300) Decrease due to actuals
7	16,908	7,533	15,000	7	Workers Comp	22,000	22,000	-	7	
8	82,135	63,756	99,500	8	Health Care & Dental	106,600	106,600	-	8	
9	724,412	723,714	814,000	9	TOTAL PERSONNEL SERVICES	886,700	814,688	-	9	(72,012)
10	9	9	12	10	TOTAL FULL-TIME EQUIVALENT (FTE)	12	12	-	10	
				MATERIALS AND SERVICES						
11	7,997	4,397	8,680	11	Advertising & Notifications	5,624	5,624	-	11	
12	533,411	432,923	480,319	12	Repairs and Maintenance	635,490	400,000	-	12	(235,490) Decrease due to actuals
13	669,074	449,504	805,000	13	Fuel Purchased for resale	924,000	900,000	-	13	(24,000) Decrease due to actuals
14	279,355	268,884	292,954	14	Utilities	379,164	275,000	-	14	(104,164) Decrease due to actuals
15	44,221	41,755	80,000	15	Office Expense	61,032	25,000	-	15	(26,032) Decrease due to actuals
16	41,401	52,109	80,482	16	Bank Services & Finance Fees	64,134	55,000	-	16	(9,134) Decrease due to actuals
17	9,535	1,066	7,500	17	Travel & Training	8,453	4,000	-	17	(4,453) Decrease due to actuals
18	10,757	7,724	37,000	18	Permit, Licenses, Taxes, Misc.	48,089	55,000	-	18	8,911 Increase due to actuals
19	98,009	101,099	95,292	19	Insurance - Property, Liability & Bond	126,314	126,314	-	19	
20	97,961	91,615	120,425	20	Professional Fees	175,000	250,000	-	20	75,000 Increase due to actuals
21	1,809,721	1,450,996	1,947,662	21	TOTAL MATERIALS AND SERVICES	2,416,308	2,086,938	-	21	(319,362)
				CAPITAL OUTLAY						
22	-	5,992	57,000	24	Land Improvements	25,000	36,000	-	24	11,000 Increase due to wi-fi upgrade and site-fencing at RV park
23	29,724	-	-	25	Buildings	-	-	-	25	
24	-	55,376	92,000	26	Equipment & Vehicle/s	-	-	-	26	
30	29,724	61,370	149,000	30	TOTAL CAPITAL OUTLAY	25,000	36,000	-	30	11,000
31	2,563,857	2,236,080	2,910,662	31	TOTAL ALLOCATED REQUIREMENTS	3,327,000	2,946,626	-	31	(380,374)
				REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS						
32				32	GENERAL FUND per Department Totals				32	
33	1,450,753	1,449,803	1,577,667	33	Marina: Moorage, Storage, Marine Services, Grants, Event	1,066,000	765,961	-	33	(300,039) Decrease due to actuals
34	174,171	210,211	250,345	34	Beachfront RV Park	516,000	455,616	-	34	(59,384) Decrease due to actuals
35	226,806	64,144	145,160	35	Commercial Retail	514,000	510,291	-	35	(3,709) Decrease due to actuals
36	712,127	491,922	637,490	37	Fuel Dock	1,232,000	1,214,818	-	37	(17,182) Decrease due to actuals
37	2,563,857	2,236,080	2,910,662	39	TOTAL ALLOCATED REQUIREMENTS	3,327,000	2,946,626	-	39	(380,374) Overall Decrease

REQUIREMENTS FOR: BEACHFRONT RV PARK

	Historical Data			DESCRIPTION	Budget for Next Year 2022-23				* Actual Numbers are based on 10-month data and 2-month estimate
	Actual		Adopted Budget This Year 2021/22		Adapted by Resolution No. 2022-06 June 15, 2022	First Supplemental Budget Adopted by Resolution No. 2023-04			
	First Preceding Year 2019/20	First Preceding Year 2020/21							
PERSONNEL SERVICES									
1				1 Office Staff	96,600	62,600		1	
2	28,653	39,538	56,485	2 Hourly / RV Park Office Staff				2	
3	72			3 Operations Staff	39,100	39,100		3	
4	659	826	800	4 Overtime	2,000	2,000		4	
5				5 Costs & Benefits	47,000	36,250		5	
6				6 Workers Comp	5,500	5,500		6	
7				7 Health Care & Dental	29,000	29,000		7	
8	29,384	40,364	57,065	8 TOTAL PERSONNEL SERVICES	219,200	174,450	-	8	(44,750) Decrease due to actuals
9	1.50	1.50	1.25	9 TOTAL FULL-TIME EQUIVALENT (FTE)	3	3	3	9	
MATERIALS AND SERVICES									
10	1,410	1,407	1,212	10 Advertising & Notifications	1,408	1,406		10	
11	32,811	51,827	38,471	11 Repairs and Maintenance	55,000	58,689		11	
12	-		-	12 Fuel Purchased for resale				12	
13	68,380	78,653	74,685	13 Utilities	120,000	100,000		13	
14	2,609	2,713	4,567	14 Office Expense	12,758	4,000		14	
15	20,109	33,433	35,874	15 Bank Services & Finance Fees	33,962	18,333		15	
16			-	16 Travel & Training	100	100		16	
17	8,905	1,082	6,666	17 Permit, Licenses, Taxes, Misc.	2,394	11,305		17	
18	1,732	1,604	1,341	18 Insurance - Property, Liability & Bond	6,520	6,520		18	
19	10,831	1,328	3,464	19 Professional Fees	38,660	44,813		19	
20	144,787	169,847	166,280	20 TOTAL MATERIALS AND SERVICES	270,800	245,166	-	20	(25,634) Decrease due to actuals
CAPITAL OUTLAY									
21			27,000	21 Land Improvements	25,000	36,000		21	Increase due to wi-fi upgrade and site-fencing at RV park
22				22 Buildings				22	
23	-			23 Equipment & Vehicle/s				23	
24	-	-	27,000	24 TOTAL CAPITAL OUTLAY	25,000	36,000	-	24	
25	174,171	210,211	250,345	25 TOTAL DEPT. REQUIREMENTS	515,000	455,816	-	25	(59,384)

Schedule A
GENERAL FUND BY DEPARTMENT
REQUIREMENTS FOR: COMMERCIAL RETAIL

Port of Brookings Harbor

Historical Data				DESCRIPTION	Budget for Next Year 2022-23			
Actual		Adopted Budget This Year Year 2021/22	Adopted by Resolution No. 2022-06 June 15, 2022		First Supplemental Budget Adopted by Resolution No. 2023-04			
First Preceding Year 2019/20	First Preceding Year 2020/21							
PERSONNEL SERVICES								
1	-			1 Office Staff	51,700	51,700	1	
2				2 Operallons Staff	75,600	69,342	2	
3				3 Overtime	1,100	1,100	3	
4				4 Costs & Benefits	43,900	36,250	4	
5				5 Workers Comp	5,500	5,500	5	
6				6 Health Care & Dental	21,800	21,800	6	
7	-	-	-	7 TOTAL PERSONNEL SERVICES	199,600	185,692	-	7 (13,908) Decrease due to actuals
8	1	1		8 TOTAL FULL-TIME EQUIVALENT (FTE)	2.5	2.5	2.5	8
MATERIALS AND SERVICES								
9	-	-	-	9 Advertising & Notifications	1,406	1,406	9	
10	146,747	22,956	48,164	10 Repairs and Maintenance	150,000	153,689	10	
11	-	-	-	11 Fuel Purchased for resale			11	
12	61,791	40,543	54,624	12 Utilities	55,164	68,750	12	
13	-	-	-	13 Office Expense	12,758	4,000	13	
14	-	-	-	14 Bank Services & Finance Fees			14	
15	-	-	-	15 Travel & Training	100	100	15	
16	682	2,961	25,200	16 Permit, Licenses, Taxes, Misc.	34,612	34,612	16	
17	12,226	16,563	12,370	17 Insurance - Property, Liability & Bond	21,700	21,700	17	
18	5,360	1,121	4,802	18 Professional Fees	38,660	40,282	18	
19	226,806	84,144	145,160	19 TOTAL MATERIALS AND SERVICES	314,400	324,539	-	19 10,139 Increase due to actuals
CAPITAL OUTLAY								
20				20 Land Improvements			20	
21				21 Buildings			21	
22	-	-	-	22 Equipment & Vehicle/s			22	
23	-	-	-	23 TOTAL CAPITAL OUTLAY	-	-	-	23
24	226,806	84,144	145,160	24 TOTAL DEPT. REQUIREMENTS	514,000	510,231	-	24 (3,769) Decrease due to actuals

* Actual Numbers are based on 10-month data and 2-month estimate

Schedule A
GENERAL FUND BY DEPARTMENT
REQUIREMENTS FOR: FUEL DOCK

Port of Brookings Harbor

Historical Data				DESCRIPTION	Budget for Next Year 2022-23				
Actual		Adopted Budget This Year Year 2021/22	Adopted by Resolution No. 2022-08 June 15, 2022			First Supplemental Budget Adopted by Resolution No. 2023-04			
First Preceding Year 2019/20	First Preceding Year 2020/21								
				PERSONNEL SERVICES					
1				1 Office Staff	51,700	51,700	1		
2				2 Operations Staff	75,600	68,982	2		
3				3 Overtime	1,100	1,100	3		
4				4 Costs & Benefits	43,900	36,250	4		
5				5 Workers Comp	5,500	5,500	5		
6				6 Health Care & Dental	21,800	21,800	6		
7	-	-	-	7 TOTAL PERSONNEL SERVICES	199,600	185,332	-	(14,268) Decrease due to actuals	
8	0	0	0	8 TOTAL FULL-TIME EQUIVALENT (FTE)	2.5	2.5	8		
				MATERIALS AND SERVICES					
9			-	9 Advertising & Notifications	1,406	1,406	9		
10	6,444	16,860	13,370	10 Repairs and Maintenance	30,000	33,689	10		
11	689,074	449,504	805,000	11 Fuel Purchased for resale	924,000	900,000	11		
12	4,699	2,326	3,655	12 Utilities	4,000	4,000	12		
13	110	-	-	13 Office Expense	12,758	4,000	13		
14	10,388	6,786	13,900	14 Bank Services & Finance Fees	16,344	18,383	14		
15			-	15 Travel & Training	100	100	15		
16	278	278	-	16 Permits, Licenses, Taxes, & Misc.			16		
17	1,134	2,907	1,565	17 Insurance - Property, Liability & Bond	5,132	5,132	17		
18	-	-	-	18 Professional Fees	38,660	62,826	18		
19	712,127	480,661	837,490	19 TOTAL MATERIALS AND SERVICES	1,032,400	1,029,486	-	(2,914) Decrease due to actuals	
				CAPITAL OUTLAY					
20			-	20 Land Improvements			20		
21	-	-	-	21 Buildings			21		
22		11,261	-	22 Equipment & Vehicle/s			22		
23	-	11,261	-	23 TOTAL CAPITAL OUTLAY	-	-	-		
24	712,127	491,922	837,490	24 TOTAL DEPT. REQUIREMENTS	1,232,000	1,214,818	-	(17,182) Decrease due to actuals	

* Actual Numbers are based on 10-month data and 2-month estimate

REQUIREMENTS FOR: MARINA Including Moorage, Storage, Marine Services, Grants & Property Ground Use

	Historical Data			DESCRIPTION	Budget for Next Year 2022-23			
	Actual		Adopted Budget This Year Year 2021/22		Adopted by Resolution No. 2022-06 June 15, 2022	First Supplemental Budget Adopted by Resolution No. 2023-04		
	First Preceding Year 2019/20	First Preceding Year 2020/21						
PERSONNEL SERVICES								
1	78,755	83,858	88,470	1	Port Manager	-		1
2	123,472	106,565	132,000	2	Office Staff	89,000	109,000	2
3				3	Hourly / RV Park Office Staff			3
4	232,635	240,560	250,000	4	Operations Staff	77,500	72,664	4
5	6,718	5,254	6,655	5	Overtime	3,800	6,800	5
6	154,405	155,824	165,310	6	Costs & Benefits	58,500	41,250	6
7	16,908	7,533	15,000	7	Workers Comp	5,500	5,500	7
8	82,135	83,756	99,500	8	Health Care & Dental	34,000	34,000	8
9	695,028	683,350	756,936	9	TOTAL PERSONNEL SERVICES	268,300	269,214	- 9
10	10.25	10.25	10	10	TOTAL FULL-TIME EQUIVALENT (FTE)	3.5	3.5	3.5 10
MATERIALS AND SERVICES								
11	6,587	2,990	7,468	11	Advertising & Notifications	1,406	1,406	11
12	347,409	339,480	360,314	12	Repairs and Maintenance	400,490	153,933	12
13	-		-	13	Fuel Purchased for resale			13
14	144,485	149,362	160,000	14	Utilities	200,000	102,250	14
15	41,502	39,042	55,433	15	Office Expense	12,758	13,000	15
16	10,904	11,890	10,708	16	Bank Services & Finance Fees	13,828	18,334	16
17	9,535	1,086	7,500	17	Travel & Training	8,153	3,700	17
18	2,692	3,403	5,134	18	Permit, Licenses, Taxes, Misc.	9,083	9,083	18
19	80,917	80,025	80,016	19	Insurance - Property, Liability & Bond	92,962	92,962	19
20	81,770	89,066	112,159	20	Professional Fees	59,020	102,079	20
21	726,001	716,344	798,732	21	TOTAL MATERIALS AND SERVICES	797,700	496,747	- 21
CAPITAL OUTLAY								
22		6,992	30,000	22	Land Improvements			22
23	29,724	-	-	23	Buildings			23
24		44,117	92,000	24	Equipment & Vehicle/s			24
27	29,724	50,109	122,000	27	TOTAL CAPITAL OUTLAY	-	-	- 27
28	1,450,753	1,449,803	1,677,867	28	TOTAL DEPT. REQUIREMENTS	1,066,000	765,961	- 28

* Actual Numbers are based on 10-month data and 2-month estimate

914 Increase due to actuals

(300,953) Decrease due to actuals

(300,039) Decrease due to actuals