



**PORT OF BROOKINGS HARBOR**  
**Budget Committee Meeting**  
**Wednesday, May 6, 2026 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:** 553 952 664#

**Microsoft Teams Meeting Webinar Access:**

[\*\*Join the meeting now\*\*](#)

*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 – Kelsey Bozeman
- 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 2026-2027**

- 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 2026-2027 fiscal year in the amount of \$11,410,488.*

**7. Approval of Tax Rate for the Port's FY 2026-2027 to Submit to Assessor**

*SAMPLE MOTION: I move that the Budget Committee approves the tax rate of 0.1316 per \$1,000.00 upon the assessed value of all taxable property within the district for the tax year 2026-2027 for operating purposes in the General Fund.*

**8. Adjournment**



# *Port of Brookings Harbor*

## Proposed Budget Fiscal Year 2026-27



# **Fiscal Year 2026-27**

## **Budget Committee**

### **Board of Commission**

Position 1 – Joseph Speir  
Position 2 – Sharon Hartung  
Position 3 – Larry Jonas  
Position 4 – Kelsey Bozeman  
Position 5 – Daniel Fraser

### **Term Expires**

June 30, 2029  
June 30, 2027  
June 30, 2027  
June 30, 2029  
June 30, 2029

### **Committee Members at Large**

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

### **Term Expires**

December 31, 2028  
December 31, 2028  
December 31, 2027  
December 31, 2026  
December 31, 2028

### **Port Manager**

Travis Webster

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

April Walker

# *Port of Brookings Harbor*

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## **Budget Message**

**DATE:** May 6, 2026  
**RE:** Proposed Budget for Fiscal Year 2026-27  
**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 Proposed Fiscal Year 2026-27 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 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.

Dredging will continue under the FEMA project to remove sediment in both basins. The dredging season will start on October 1<sup>st</sup> and end on February 15<sup>th</sup>.

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

A technical correction to our wastewater treatment plant project was submitted in anticipation that, once approved, the Port will begin the permitting and funding process for stormwater improvements throughout the port. Planning and design are expected to begin in the 2026-27 fiscal year.

Overall, this budget aims to allow the Port of Brookings Harbor to provide reliable services, uphold infrastructure, meet financial obligations, and comply with regulations despite 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 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 reservations, leasable commercial properties, and fuel dock sales. The Port also collects landing fees to repair and upgrade receiving dock hoists, and to make upgrades to its receiving docks.

## General Fund – Non-Operating Revenues and Expenses

Non-operating resources and expenditures are comprised primarily 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 grant opportunities to offset costs. The Port’s lack of cash on hand limits grant possibilities due to grant matching requirements.

The following table lists probable capital outlay 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	
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	3,000,000	10,000
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 (300ft in Budget)	750 LF	300,000	100,000
7	Basin 2 Slopes	Repair Slopes on South Side (Boat Yard)	400 LF	125,000	
8	Boardwalk	Sealcoat Asphalt	15,000 SF	10,000	
9	Boardwalk	Repair North Boardwalk Slope	150 LF	25,000	
10	Boardwalk	Repair Electrical System	1 LS	5,000	
11	Boat Yard	Pole Barn Buildings	2 Each	160,000	200,000
12	Boat Storage Area	Paving	18,500 SF	92,500	
13	Boat Yard	Big Top Shelter for Travel Lift	1 Each	100,000	
14	Boat Yard	Replace Travel Lift Ramp	1 LS	1,500,000	
15	Fuel Dock	Repair / Replace 4" & 6" Waterline Valves	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	Repair / Install Storm Drains	4 Each	10,000	
19	Port Parking	Paving by Coast Guard Tower	32,500 SF	162,500	
20	Port Shop Parking	Paving in Front of Shop	24,500 SF	122,500	
21	Public Fishing Pier	Asphalt Overlay Walking Area	2,100 SF	10,000	
22	Public Fishing Pier	Extend Parking Lot to Coast Guard Fence	1,800 SF	12,000	
23	Receiving Dock	Renovate Pacific Seafood Dock	1 LS	350,000	
24	Receiving Dock	Dock Hoist (1 each in Budget)	4 Each	200,000	50,000
25	Retail Parking Lot	Replace Catch Basin, Repair Asphalt & Repaint Lines	1 LS	50,000	30,000
26	RV Park	Repair/Replace Backrow Electrical	1 LS	25,000	
27	RV Park	Cabins (RV Park Expansion to Kite Field)	1 LS	1,500,000	
Total Proposed					390,000

# 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 was terminated on March 18, 2026, since the sole anticipated user of the project would not commit to processing fish at the Brookings facility and such lack of commitment created uncertainty about long-term utilization, cost-recovery, and the overall viability of the project.

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

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

## Budgetary Changes Year-to-Year

The proposed budget is approximately \$4.57 million higher than the 2025–26 budget, primarily due to ongoing grant-funded projects (HMGP, FEMA, and EPA) that are expected to enter the construction phase this fiscal year. These projects are initially funded by the Port, with costs reimbursed through submitted pay requests to the respective agencies.

Other funds, including debt service and bond-related funds, remain mostly unchanged, with slight increases from carryover balances and interest earnings. Reserve funds continue to be set aside for future needs.

## 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 \$116,000 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

This fund consists of multiple loans from Infrastructure Finance Authority (IFA) / Business Oregon. Quarterly payments are made on the principal of these loans.

The Debt Service Fund starts with a cash carryover of \$40,500 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 No. 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 hauling off sediment from Basins 1 and 2.
- FEMA/OEM PW-190 Administration.  
These are the administration costs of PW-189.
- FEMA/OEM Hazard Mitigation Grant Program.  
Two grants are still in the approval process with FEMA 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 PW-189 Dredging and HMGP projects.
- EPA Wastewater Treatment and Stormwater Improvements.  
The Port was granted \$3,500,000 for planning, engineering and construction of a wastewater treatment plant designed for commercial fish processing. Pending Federal approvals, this project is being transitioned to stormwater improvements throughout the port.

## **Reserve Fund**

The purpose of the Reserve Fund is to ensure that the Port has sufficient funding available at all times to meet its operating, capital, and debt service obligations. Port policy segregates the reserve fund as follows:

### **General Reserve**

General Reserve provides 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 flow.

### **Capital Replacement Reserve**

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**

Dredging Reserve provides funds for yearly maintenance dredging within Basins 1 and 2. Two percent of moorage fees are transferred quarterly into the dredging reserve.

### **Landing Fee Reserve**

Landing Fee Reserve is for repair, maintenance, and upgrades to existing receiving docks and hoists.

## Budget Overview

### Total Resources and Requirements per Fund

General Fund Departments	Resources	Requirements
Cash Remaining from Previous Year	420,000	-
Taxes	295,000	-
Interest	10,000	-
Marina	860,000	1,433,953
Beachfront RV Park	825,000	513,792
Commercial Retail	650,000	635,292
Fuel Dock	900,000	901,836
Landing Fees	25,000	-
Sales of Assets	5,000	-
Miscellaneous	5,000	-
Grants & Other Funding	50,000	-
Transfers from General Fund	-	2,577,838
Transfers to General Fund (Due to/From)	2,021,000	-
Contingency	-	789
Unappropriated Ending Fund Balance	-	2,500
<b>General Fund Totals</b>	<b>6,066,000</b>	<b>6,066,000</b>
<b>Revenue Bond Debt Service - USDA Fund</b>		
Cash Remaining from Previous Year	116,000	-
Interest	2,500	-
Transfers from General Fund	130,120	-
USDA Bond Payment	-	130,120
Unappropriated Ending Fund Balance	-	118,500
<b>Revenue Bond Debt Service - USDA Totals</b>	<b>248,620</b>	<b>248,620</b>
<b>Debt Service Fund</b>		
Cash Remaining from Previous Year	40,500	-
Interest	2,000	-
Transfers from General Fund	310,000	-
IFA Loans Payments	-	310,000
Unappropriated Ending Fund Balance	-	42,500
<b>Debt Service Fund Totals</b>	<b>352,500</b>	<b>352,500</b>
<b>RV Park Improvement Debt Service Fund</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>658,838</b>	<b>658,838</b>
<b>Capital Projects Fund</b>		
Cash Remaining from Previous Year	2,500	-
Interest	150	-
EPA - Stormwater Improvements	250,000	250,000
FEMA - Dredging (PW189)	225,000	225,000
Business Oregon - Matching Funds FEMA - Dredging (PW189)	75,000	75,000
FEMA - Administration (PW190)	20,000	20,000
WWTP - Fish Processing (Phase 1)	-	-
Hazard Mitigation - (HMGP) Commercial Area	1,050,000	1,050,000
Business Oregon - Matching Funds (HMGP) Commercial Area	350,000	350,000
Hazard Mitigation - (HMGP) Boatyard	38,500	38,500
Business Oregon - Matching Funds (HMGP) Boatyard	12,500	12,500
Transfers from General Fund	2,021,000	-
Transfers to General Fund (Due to/From)	-	2,021,000
Unappropriated Ending Fund Balance	-	2,650
<b>Capital Projects Fund Totals</b>	<b>4,044,650</b>	<b>4,044,650</b>
<b>Reserve Fund</b>		
Cash Remaining from Previous Year	570,000	-
Interest	12,000	-
Transfers from General Fund	34,000	-
Transfers from General Fund / Landing Fees	25,000	-
General Reserve	-	12,000
Capital Replacement Reserve	-	12,000
Dredging Reserve	-	10,000
Landing Fees Reserve	-	25,000
Reserve for Future Expenditures	-	582,000
Unappropriated Ending Fund Balance	-	-
<b>Reserve Fund Totals</b>	<b>641,000</b>	<b>641,000</b>
<b>Total Port of Brookings Harbor for Fiscal Year 2026-27 Budget</b>		<b>11,410,488</b>



# Port of Brookings Harbor

## Budget FY 2026-27

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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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**RESOURCES  
GENERAL FUND**

Port of Brookings Harbor

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2026-27			
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding Year 2023/24	First Preceding Year 2024/25						
				<b>RESOURCES</b>				
1	402,242	418,000	425,000	1	Cash Carryover	420,000		1
2	10,000	12,000	10,000	2	Previously levied taxes estimated to be received	10,000		2
3	2,000	17,000	15,000	3	Interest	10,000		3
4		535,000	540,000	4	Interfund Transfer from Capital Projects	2,021,000	-	-
5		100,000		5	Interfund Transfer from Reserve Fund	-		5
					<b>OTHER RESOURCES</b>			
6	750,000	780,000	850,000	6	Marina	860,000		-
7	750,000	680,000	850,000	7	Beachfront RV Park	825,000		-
8	590,000	630,000	650,000	8	Commercial Retail	650,000		-
9	1,000,000	875,000	880,000	9	Fuel Dock	900,000		-
10	50,000	10,000	10,000	10	Landing Fees	25,000		-
11	10,000	10,000	5,000	11	Asset Sales	5,000		-
12	50,000	20,000	10,000	12	Miscellaneous	5,000		-
13				13	Grants & Other Funding	50,000		13
<b>14</b>	<b>3,614,242</b>	<b>4,087,000</b>	<b>4,245,000</b>	<b>14</b>	<b>Total resources, except taxes to be levied</b>	<b>5,781,000</b>	-	-
15	270,000	280,000	280,000	15	Taxes estimated to be received	285,000		15
16				16	Taxes collected in year levied			16
<b>17</b>	<b>3,884,242</b>	<b>4,367,000</b>	<b>4,525,000</b>	<b>17</b>	<b>TOTAL RESOURCES</b>	<b>6,066,000</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 2026-27				
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2023/24	First Preceding Year 2024/25							
				<b>PERSONNEL SERVICES</b>					
1	292,398	414,701	181,428	1	Office Staff	177,106		-	1
2	271,653	186,106	440,440	2	Operations Staff	444,267		-	2
3	11,475	15,000	15,000	3	Overtime	12,000		-	3
4	185,338	225,000	220,000	4	Costs, Benefits & Taxes	230,000		-	4
5	15,000	20,000	20,000	5	Workers Comp	20,000		-	5
6	130,000	133,000	140,000	6	Health Care & Dental	130,000		-	6
7	<b>905,864</b>	<b>993,807</b>	<b>1,016,868</b>	7	<b>TOTAL PERSONNEL SERVICES</b>	<b>1,013,373</b>		-	-
8	<b>13</b>	<b>13</b>	<b>12.5</b>	8	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	<b>12.5</b>	<b>12.5</b>	<b>12.5</b>	<b>8</b>
					<b>MATERIALS AND SERVICES</b>				
9	5,476	6,000	7,500	9	Advertising & Notifications	6,500		-	9
10	368,077	305,000	350,000	10	Repairs and Maintenance	365,000		-	10
11	800,000	800,000	750,000	11	Fuel Purchased for Resale	750,000		-	11
12	310,000	300,000	325,000	12	Utilities	350,000		-	12
13	41,000	35,000	37,000	13	Office Expenses	30,000		-	13
14	60,000	60,000	72,000	14	Bank Services & Finance Fees	65,000		-	14
15	10,000	10,000	10,000	15	Travel & Training	10,000		-	15
16	80,392	56,000	50,000	16	Permit, Licenses, Taxes, Misc.	60,000		-	16
17	130,000	175,000	225,000	17	Insurance - Property, Liability & Bond	225,000		-	17
18	235,000	130,000	220,000	18	Professional Fees	220,000		-	18
19	<b>2,039,945</b>	<b>1,877,000</b>	<b>2,046,500</b>	19	<b>TOTAL MATERIALS AND SERVICES</b>	<b>2,081,500</b>		-	-
					<b>CAPITAL OUTLAY</b>				
20		188,500	180,500	20	Land Improvements	130,000		-	20
21		175,000	198,000	21	Buildings	200,000		-	21
22		-	15,000	22	Equipment & Vehicle/s	50,000		-	22
23		25,000	20,000	23	Docks	10,000		-	23
24	-	<b>388,500</b>	<b>413,500</b>	24	<b>TOTAL CAPITAL OUTLAY</b>	<b>390,000</b>		-	-
25	<b>2,945,809</b>	<b>3,259,307</b>	<b>3,476,868</b>	25	<b>TOTAL ALLOCATED REQUIREMENTS</b>	<b>3,484,873</b>		-	-
					REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS				
					<b>GENERAL FUND PER DEPARTMENT TOTALS</b>				
26	844,358	976,327	1,334,747	26	Marina	1,433,953		-	26
27	507,536	530,327	604,717	27	Beachfront RV Park	513,792		-	27
28	441,006	587,827	636,717	28	Commercial Retail	635,292		-	28
29	1,152,910	1,164,827	900,687	29	Fuel Dock	901,836		-	29
30	<b>2,945,809</b>	<b>3,259,307</b>	<b>3,476,868</b>	30	<b>TOTAL ALLOCATED REQUIREMENTS</b>	<b>3,484,873</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 2026-27				
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2023/24	First Preceding Year 2024/25							
				<b>PERSONNEL SERVICES NOT ALLOCATED</b>					
				<b>INTERFUND TRANSFERS</b>					
1	130,120	130,116	130,120	1	Transfer to Bond Debt Service Fund	130,120	-	-	1
2	346,213	321,738	310,000	2	Transfer to Debt Service Fund	310,000	-	-	2
3	57,718	57,718	57,718	3	Transfer to RV Park Improvement Debt Service Fund	57,718	-	-	3
4		535,000	540,000	4	Transfer to Capital Projects Fund	2,021,000	-	-	4
5	50,000			5	Transfer to Port Construction Fund				5
6	74,000			6	Transfer to Reserve Fund	59,000			6
7	<b>658,051</b>	<b>1,044,572</b>	<b>1,037,838</b>	7	<b>TOTAL INTERFUND TRANSFERS</b>	<b>2,577,838</b>	-	-	7
8	255,382	58,121	7,794	8	OPERATING CONTINGENCY	789			8
9	913,433	1,102,693	1,045,632	9	TOTAL REQUIREMENTS NOT ALLOCATED	2,578,627	-	-	9
10	2,945,809	3,259,307	3,476,868	10	TOTAL ORG./PROG. REQUIREMENTS	3,484,873	-	-	10
11	<b>3,859,242</b>	<b>4,362,000</b>	<b>4,522,500</b>	11	<b>Total Appropriations</b>	<b>6,063,500</b>	-	-	11
12	25,000	5,000	2,500	12	UNAPPROPRIATED ENDING FUND BALANCE	2,500			12
13	<b>3,884,242</b>	<b>4,367,000</b>	<b>4,525,000</b>	13	<b>TOTAL REQUIREMENTS</b>	<b>6,066,000</b>	-	-	13

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 2026-27		
	Actual		Adopted Budget This Year Year 2025/26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	First Preceding Year 2023/24	First Preceding Year 2024/25						
				<b>RESOURCES</b>				
1	103,660	104,460	112,500	1	Cash Carry Over	116,000		- 1
2	800	3,000	3,500	2	Interest	2,500		- 2
3	130,120	130,116	130,120	3	Transferred from General Fund	130,120		3
<b>4</b>	<b>234,580</b>	<b>237,576</b>	<b>246,120</b>	<b>4</b>	<b>TOTAL RESOURCES</b>	<b>248,620</b>	-	<b>- 4</b>
				<b>REQUIREMENTS</b>				
				<b>Bond Principal Payments</b>				
				Issue Date	Budgeted Payment Date			
5	88,110	88,110	97,140	5	November 6, 2000    November 6, 2026	101,997		5
<b>6</b>	<b>88,110</b>	<b>88,110</b>	<b>97,140</b>	<b>6</b>	<b>TOTAL PRINCIPAL PAID</b>	<b>101,997</b>	-	<b>- 6</b>
				<b>Bond Interest Payments</b>				
				Issue Date	Budgeted Payment Date			
7	42,010	42,010	32,980	7	November 6, 2000    November 6, 2026	28,123		7
<b>8</b>	<b>42,010</b>	<b>42,010</b>	<b>32,980</b>	<b>8</b>	<b>TOTAL INTEREST PAID</b>	<b>28,123</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	104,460	107,456	116,000	10	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	118,500		10
<b>11</b>	<b>234,580</b>	<b>237,576</b>	<b>246,120</b>	<b>11</b>	<b>TOTAL REQUIREMENTS</b>	<b>248,620</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 2026-27			
	Actual		Adopted Budget This Year Year 2025/26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding Year 2023/24	First Preceding Year 2024/25							
<b>RESOURCES</b>									
1	23,700	24,316	37,500	1	Cash Carryover	40,500			1
2	616	2,000	3,000	2	Interest	2,000			2
3	346,213	321,738	310,000	3	Transferred IN from General Fund	310,000			3
4	140,000			4	Transferred IN from Reserve Fund				4
<b>5</b>	<b>510,529</b>	<b>348,054</b>	<b>350,500</b>	<b>5</b>	<b>TOTAL RESOURCES</b>	<b>352,500</b>	<b>-</b>	<b>-</b>	<b>5</b>
<b>REQUIREMENTS</b>									
<b>Principal Payments</b>									
				Description		Budgeted Payment Date			
6	16,333	11,453		6	Genie 2018 Forklift				6
7	18,424			7	50 BFMII Travelift Lease				7
8	310,000	310,000	310,000	8	IFA Loans	Quarterly	310,000		8
9	140,000			9	Assets from Land Sale to Pay IFA Debt				9
<b>10</b>	<b>484,757</b>	<b>321,453</b>	<b>310,000</b>	<b>10</b>	<b>TOTAL PRINCIPAL PAID</b>		<b>310,000</b>	<b>-</b>	<b>-</b>
<b>Interest Payments</b>									
				Description		Budgeted Payment Date			
11	1,243.58	265.00		11	Genie 2018 Forklift				11
12	211.64			12	50 BFMII Travelift Lease				12
13				13	IFA Loans	Quarterly			13
<b>14</b>	<b>1,455.22</b>	<b>265.00</b>		<b>14</b>	<b>TOTAL INTEREST PAID</b>				<b>14</b>
15	486,213	321,718	310,000	15	<b>Total Appropriations</b>		310,000	-	-
16	24,316	26,336	40,500	16	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>		42,500		-
<b>17</b>	<b>510,529</b>	<b>348,054</b>	<b>350,500</b>	<b>17</b>	<b>TOTAL REQUIREMENTS</b>		<b>352,500</b>	<b>-</b>	<b>-</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			<b>RESOURCES AND REQUIREMENTS</b>		Budget for Next Year 2026-27		
Actual		Adopted Budget This Year Year 2025/26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
First Preceding Year 2023/24	First Preceding Year 2024/25						
			<b>RESOURCES</b>				
1			1	Cash Carryover			1
2	57,718	57,718	2	Transferred IN from General Fund	57,718		2
<b>3</b>	<b>57,718</b>	<b>57,718</b>	<b>3</b>	<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		44,852
5	41,085	41,085	5	RV Park Restoration & Upgrade / Umpqua Bank/OR FFC Agreement 2020			-
<b>6</b>	<b>41,085</b>	<b>41,085</b>	<b>6</b>	<b>TOTAL PRINCIPAL</b>		<b>44,852</b>	<b>- 6</b>
			<b>Interest Payments</b>				
			Issue Date		Budgeted Payment Date		
7			7	July 15, 2020	Monthly on the 15th		12,866
8	16,633	16,633	8	RV Park Restoration & Upgrade / Umpqua Bank/OR FFC Agreement 2020			-
<b>9</b>	<b>16,633</b>	<b>16,633</b>	<b>9</b>	<b>TOTAL INTEREST</b>		<b>12,866</b>	<b>- 9</b>
10	57,718	57,718	10	<b>Total Appropriations</b>		57,718	-
11			11	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			11
<b>12</b>	<b>57,718</b>	<b>57,718</b>	<b>12</b>	<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 2026-27				
Actual		Adopted Budget This Year Year 2025/26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
First Preceding Year 2023/24	First Preceding Year 2024/25								
<b>RESOURCES</b>									
1	2,500	2,500	5,800	1	Cash Carryover	2,500			1
2			150	2	Interest	150			2
3		535,000	540,000	3	Interfund Transfer from General Funds	2,021,000			3
4				4	EPA - Stormwater Improvements	250,000			4
5	1,835,304	225,000	270,000	5	FEMA - Dredging (PW189)	225,000			5
6	500,000	75,000	90,000	6	Business Oregon - Matching Funds FEMA - Dredging (PW189)	75,000			6
7		25,000	20,000	7	FEMA - Administration (PW190)	20,000			7
8	3,500,000	210,000	160,000	8	WWTP - Fish Processing (Phase 1)	-			8
9	1,200,000			9	Hazard Mitigation - Paving and Storm Drains (HMGP) Commercial Area	1,050,000			9
10	500,000			10	Business Oregon - Matching Funds FEMA (HMGP) Commercial Area	350,000			10
11				11	Hazard Mitigation - (HMGP) Boatyard	38,500			11
12				12	Business Oregon - Matching Funds (HMGP) Boatyard	12,500			12
<b>13</b>	<b>7,537,804</b>	<b>1,072,500</b>	<b>1,085,950</b>	<b>13</b>	<b>TOTAL RESOURCES</b>	<b>4,044,650</b>	-	-	<b>13</b>
<b>REQUIREMENTS</b>									
14				14	EPA - Stormwater Improvements	250,000			14
15	1,835,304	225,000	270,000	15	FEMA - Dredging (PW189)	225,000			15
16	500,000	75,000	90,000	16	Business Oregon - Matching Funds FEMA - Dredging (PW189)	75,000			16
17		25,000	20,000	17	FEMA - Administration (PW190)	20,000			17
18	3,500,000	210,000	160,000	18	WWTP - Fish Processing (Phase 1)	-			18
19	1,200,000			19	Hazard Mitigation - Paving and Storm Drains (HMGP) Commercial Area	1,050,000			19
20	500,000			20	Business Oregon - Matching Funds FEMA (HMGP) Commercial Area	350,000			20
21				21	Hazard Mitigation - (HMGP) Boatyard	38,500			21
22				22	Business Oregon - Matching Funds (HMGP) Boatyard	12,500			22
23		535,000	540,000	23	Interfund Transfer from Capital Projects (Due to/From)	2,021,000			23
<b>24</b>	<b>7,535,304</b>	<b>1,070,000</b>	<b>1,080,000</b>	<b>24</b>	<b>Total Appropriations</b>	<b>4,042,000</b>	-	-	<b>24</b>
25	2,500	2,500	5,950	25	UNAPPROPRIATED ENDING FUND BALANCE	2,650			25
<b>26</b>	<b>7,537,804</b>	<b>1,072,500</b>	<b>1,085,950</b>	<b>26</b>	<b>TOTAL REQUIREMENTS</b>	<b>4,044,650</b>	-	-	<b>26</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 2026-27			
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding Year 2023/24	First Preceding Year 2024/25						
				<b>RESOURCES</b>				
1	2,500			1	Cash Carryover			1
2				2	Interest			2
3	50,000			3	Interfund Transfer from General Funds			3
4	<b>52,500</b>	-		4	<b>TOTAL RESOURCES</b>			<b>4</b>
				<b>REQUIREMENTS</b>				
5				5	RV Park Restoration & Upgrade			5
6	50,000			6	S.L.F.R.F (State Local Fiscal Recovery Funds)			6
7	<b>50,000</b>	-		7	<b>Total Appropriations</b>			<b>7</b>
8	2,500			8	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			<b>8</b>
9	<b>52,500</b>	-		9	<b>TOTAL REQUIREMENTS</b>			<b>9</b>

**FORM**

**LB-11**

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

**RESOURCES AND REQUIREMENTS  
RESERVE FUND**

Port of Brookings Harbor

	Historical Data			RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-27				
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2023/24	First Preceding Year 2024/25							
				<b>RESOURCES</b>					
1	400,236	493,736	512,000	1	Cash Carryover	570,000	-	-	1
2	2,000	26,054	18,000	2	Interest	12,000	-	-	2
3	24,000			3	Transferred IN from General Fund	34,000			3
4	50,000			4	Transferred IN from General Fund: Landing Fees	25,000			4
5		12,000	12,000	5	General Reserve	-	-	-	5
6		12,000	12,000	6	Capital Replacement Reserve	-	-	-	6
7		10,000	10,000	7	Dredging Reserve	-	-	-	7
8		10,000	10,000	8	Landing Fees Reserve	-	-	-	8
<b>9</b>	<b>476,236</b>	<b>563,790</b>	<b>574,000</b>	<b>9</b>	<b>TOTAL RESOURCES</b>	<b>641,000</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		30,000		12	General Reserve: \$1,000 monthly transfer from General Fund	12,000			12
13		135,000		13	Capital Replacement Reserve: \$1,000 monthly transfer from General Fund	12,000			13
14				14	Dredging Reserve: 2% of Moorage Revenue from General Fund	10,000			14
15		5,000		15	Landing Fees Reserve: Landing Fees Collected from General Fund	25,000			15
16	476,236	393,790	574,000	16	<b>Reserved for Future Expenditures</b>	582,000	-	-	16
17	<b>476,236</b>	<b>563,790</b>	<b>574,000</b>	17	<b>Total Appropriations</b>	<b>641,000</b>	-	-	17
18				18	UNAPPROPRIATED ENDING FUND BALANCE				18
<b>19</b>	<b>476,236</b>	<b>563,790</b>	<b>574,000</b>	<b>19</b>	<b>TOTAL REQUIREMENTS</b>	<b>641,000</b>	-	-	<b>19</b>

# Port of Brookings Harbor

## Budget FY 2026-27

### SCHEDULES

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

Port of Brookings Harbor

	Historical Data			REQUIREMENT TOTALS	Budget for Next Year 2026-27			
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding Year 2023/24	First Preceding Year 2024/25						
<b>PERSONNEL SERVICES</b>								
1	292,398	414,701	181,428	1 Office Staff	177,106	-	-	1
2	271,653	186,106	440,440	2 Operations Staff	444,267	-	-	2
3	11,475	15,000	15,000	3 Overtime	12,000	-	-	3
4	185,338	225,000	220,000	4 Costs, Benefits & Taxes	230,000	-	-	4
5	15,000	20,000	20,000	5 Workers Comp	20,000	-	-	5
6	130,000	133,000	140,000	6 Health Care & Dental	130,000	-	-	6
7	<b>905,864</b>	<b>993,807</b>	<b>1,016,868</b>	<b>7 TOTAL PERSONNEL SERVICES</b>	<b>1,013,373</b>	-	-	<b>7</b>
<b>8</b>	<b>12</b>	<b>12.5</b>	<b>12.5</b>	<b>8 TOTAL FULL-TIME EQUIVALENT (FTE)</b>	<b>12.5</b>	<b>12.5</b>	<b>12.5</b>	<b>8</b>
<b>MATERIALS AND SERVICES</b>								
9	5,476	6,000	7,500	9 Advertising & Notifications	6,500	-	-	9
10	368,077	305,000	350,000	10 Repairs and Maintenance	365,000	-	-	10
11	800,000	800,000	750,000	11 Fuel Purchased for Resale	750,000	-	-	11
12	310,000	300,000	325,000	12 Utilities	350,000	-	-	12
13	41,000	35,000	37,000	13 Office Expenses	30,000	-	-	13
14	60,000	60,000	72,000	14 Bank Services & Finance Fees	65,000	-	-	14
15	10,000	10,000	10,000	15 Travel & Training	10,000	-	-	15
16	80,392	56,000	50,000	16 Permit, Licenses, Taxes, Misc.	60,000	-	-	16
17	130,000	175,000	225,000	17 Insurance - Property, Liability & Bond	225,000	-	-	17
18	235,000	130,000	220,000	18 Professional Fees	220,000	-	-	18
<b>19</b>	<b>2,039,945</b>	<b>1,877,000</b>	<b>2,046,500</b>	<b>19 TOTAL MATERIALS AND SERVICES</b>	<b>2,081,500</b>	-	-	<b>19</b>
<b>CAPITAL OUTLAY</b>								
20		188,500	180,500	20 Land Improvements	130,000	-	-	20
21		175,000	198,000	21 Buildings	200,000	-	-	21
22			15,000	22 Equipment & Vehicle/s	50,000	-	-	22
23		25,000	20,000	23 Docks	10,000	-	-	23
<b>24</b>	<b>-</b>	<b>388,500</b>	<b>413,500</b>	<b>24 TOTAL CAPITAL OUTLAY</b>	<b>390,000</b>	-	-	<b>24</b>
<b>25</b>	<b>2,945,809</b>	<b>3,259,307</b>	<b>3,476,868</b>	<b>25 TOTAL ALLOCATED REQUIREMENTS</b>	<b>3,484,873</b>	-	-	<b>25</b>
<b>REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS</b>								
26				26 <b>GENERAL FUND per Department Totals</b>				26
27	844,358	976,327	1,334,747	27 Marina	1,433,953	-	-	27
28	507,536	530,327	604,717	28 Beachfront RV Park	513,792	-	-	28
29	441,006	587,827	636,717	29 Commercial Retail	635,292	-	-	29
30	1,152,910	1,164,827	900,687	30 Fuel Dock	901,836	-	-	30
<b>31</b>	<b>2,945,809</b>	<b>3,259,307</b>	<b>3,476,868</b>	<b>31 TOTAL ALLOCATED REQUIREMENTS</b>	<b>3,484,873</b>	-	-	<b>31</b>

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

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

	Historical Data			DESCRIPTION	Budget for Next Year 2026-27				
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2023/24	First Preceding Year 2024/25							
<b>PERSONNEL SERVICES</b>									
1	99,122	103,675	72,571	1	Office Staff	70,844			1
2	82,633	46,527	176,176	2	Operations Staff	177,709			2
3	6,327	3,750	6,000	3	Overtime	4,800			3
4	50,538	56,250	88,000	4	Costs, Benefits & Taxes	92,000			4
5	3,750	5,000	8,000	5	Workers Comp	8,000			5
6	34,000	33,250	56,000	6	Health Care & Dental	52,000			6
7	<b>276,370</b>	<b>248,452</b>	<b>406,747</b>	7	<b>TOTAL PERSONNEL SERVICES</b>	<b>405,353</b>	-	-	7
8	<b>10</b>	<b>3.5</b>	<b>4</b>	8	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>8</b>
<b>MATERIALS AND SERVICES</b>									
9	1,035	1,000	3,500	9	Advertising & Notifications	2,600			9
10	183,426	210,000	245,000	10	Repairs and Maintenance	265,000			10
11				11	Fuel Purchased for Resale				11
12	168,720	183,375	197,500	12	Utilities	210,000			12
13	11,154	9,500	16,500	13	Office Expenses	18,000			13
14	16,571	15,000	18,500	14	Bank Services & Finance Fees	15,000			14
15	2,827	3,250	7,500	15	Travel & Training	7,500			15
16	15,893	15,000	22,500	16	Permit, Licenses, Taxes, Misc.	26,000			16
17	81,709	43,750	144,500	17	Insurance - Property, Liability & Bond	144,500			17
18	86,653	65,000	145,000	18	Professional Fees	180,000			18
19	<b>567,988</b>	<b>545,875</b>	<b>800,500</b>	19	<b>TOTAL MATERIALS AND SERVICES</b>	<b>868,600</b>	-	-	<b>19</b>
<b>CAPITAL OUTLAY</b>									
20		157,000	92,500	20	Land Improvements: Slope Repairs	100,000			20
21				21	Buildings				21
22			15,000	22	Equipment & Vehicle/s: Repair or Replace Hoist	50,000			22
23		25,000	20,000	23	Docks: Repair / Rebuild Old Docks	10,000			23
24		<b>182,000</b>	<b>127,500</b>	24	<b>TOTAL CAPITAL OUTLAY</b>	<b>160,000</b>	-	-	<b>24</b>
25	<b>844,358</b>	<b>976,327</b>	<b>1,334,747</b>	25	<b>TOTAL DEPT. REQUIREMENTS</b>	<b>1,433,953</b>	-	-	<b>25</b>

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

	Historical Data			DESCRIPTION	Budget for Next Year 2026-27				
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2023/24	First Preceding Year 2024/25							
<b>PERSONNEL SERVICES</b>									
1	108,195	103,675	45,357	1	Office Staff	44,276			1
2	23,754	46,527	110,110	2	Operations Staff	111,066			2
3	2,777	3,750	3,750	3	Overtime	3,000			3
4	47,000	56,250	55,000	4	Costs, Benefits & Taxes	57,500			4
5	3,750	5,000	5,000	5	Workers Comp	5,000			5
6	32,000	33,250	35,000	6	Health Care & Dental	32,500			6
7	<b>217,476</b>	<b>248,452</b>	<b>254,217</b>	7	<b>TOTAL PERSONNEL SERVICES</b>	<b>253,342</b>	-	-	7
8	<b>3</b>	<b>3</b>	<b>3.5</b>	8	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>	<b>8</b>
<b>MATERIALS AND SERVICES</b>									
9	2,236	3,000	2,500	9	Advertising & Notifications	1,950			9
10	86,588	45,000	45,000	10	Repairs and Maintenance	40,000			10
11				11	Fuel Purchased for Resale				11
12	95,048	78,375	87,500	12	Utilities	95,000			12
13	9,760	8,500	12,500	13	Office Expenses	8,500			13
14	24,257	30,000	38,500	14	Bank Services & Finance Fees	35,000			14
15	2,391	2,250	1,500	15	Travel & Training	1,500			15
16	8,225	6,000	12,500	16	Permit, Licenses, Taxes, Misc.	16,000			16
17	14,771	43,750	37,500	17	Insurance - Property, Liability & Bond	37,500			17
18	46,784	35,000	45,000	18	Professional Fees	25,000			18
19	<b>290,060</b>	<b>251,875</b>	<b>282,500</b>	19	<b>TOTAL MATERIALS AND SERVICES</b>	<b>260,450</b>	-	-	<b>19</b>
<b>CAPITAL OUTLAY</b>									
20		30,000	30,000	20	Land Improvements				20
21			38,000	21	Buildings				21
22				22	Equipment & Vehicle/s				22
23				23	Docks				23
24	-	<b>30,000</b>	<b>68,000</b>	24	<b>TOTAL CAPITAL OUTLAY</b>	-	-	-	<b>24</b>
25	<b>507,536</b>	<b>530,327</b>	<b>604,717</b>	25	<b>TOTAL DEPT. REQUIREMENTS</b>	<b>513,792</b>	-	-	<b>25</b>

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

	Historical Data			DESCRIPTION	Budget for Next Year 2026-27				
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2023/24	First Preceding Year 2024/25							
				<b>PERSONNEL SERVICES</b>					
1	44,082	103,675	45,357	1	Office Staff	44,276			1
2	82,633	46,527	110,110	2	Operations Staff	111,066			2
3	1,186	3,750	3,750	3	Overtime	3,000			3
4	43,900	56,250	55,000	4	Costs, Benefits & Taxes	57,500			4
5	3,750	5,000	5,000	5	Workers Comp	5,000			5
6	32,000	33,250	35,000	6	Health Care & Dental	32,500			6
7	<b>207,551</b>	<b>248,452</b>	<b>254,217</b>	7	<b>TOTAL PERSONNEL SERVICES</b>	<b>253,342</b>	-	-	7
8	<b>2.5</b>	<b>3</b>	<b>3.5</b>	8	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>	<b>8</b>
				<b>MATERIALS AND SERVICES</b>					
9	1,261	1,000	1,500	9	Advertising & Notifications	1,950			9
10	47,017	30,000	40,000	10	Repairs and Maintenance	40,000			10
11				11	Fuel Purchased for Resale				11
12	35,279	31,375	35,000	12	Utilities	39,000			12
13	11,408	9,500	7,000	13	Office Expenses	3,000			13
14				14	Bank Services & Finance Fees				14
15	2,391	2,250	1,000	15	Travel & Training	1,000			15
16	48,859	30,000	10,000	16	Permit, Licenses, Taxes, Misc.	12,000			16
17	26,144	43,750	40,000	17	Insurance - Property, Liability & Bond	40,000			17
18	61,096	15,000	30,000	18	Professional Fees	15,000			18
19	<b>233,455</b>	<b>162,875</b>	<b>164,500</b>	19	<b>TOTAL MATERIALS AND SERVICES</b>	<b>151,950</b>	-	-	<b>19</b>
				<b>CAPITAL OUTLAY</b>					
20		1,500	58,000	20	Land Improvements: Catch Basin / Asphalt Repairs	30,000			20
21		175,000	160,000	21	Buildings: Pole Barns	200,000			21
22				22	Equipment & Vehicle/s				22
23				23	Docks				23
24		<b>176,500</b>	<b>218,000</b>	24	<b>TOTAL CAPITAL OUTLAY</b>	<b>230,000</b>	-	-	<b>24</b>
25	<b>441,006</b>	<b>587,827</b>	<b>636,717</b>	25	<b>TOTAL DEPT. REQUIREMENTS</b>	<b>635,292</b>	-	-	<b>25</b>

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

	Historical Data			DESCRIPTION	Budget for Next Year 2026-27				
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2023/24	First Preceding Year 2024/25							
<b>PERSONNEL SERVICES</b>									
1	40,999	103,675	18,143	1	Office Staff	17,710			1
2	82,633	46,527	44,044	2	Operations Staff	44,426			2
3	1,185	3,750	1,500	3	Overtime	1,200			3
4	43,900	56,250	22,000	4	Costs, Benefits & Taxes	23,000			4
5	3,750	5,000	2,000	5	Workers Comp	2,000			5
6	32,000	33,250	14,000	6	Health Care & Dental	13,000			6
7	<b>204,467</b>	<b>248,452</b>	<b>101,687</b>	7	<b>TOTAL PERSONNEL SERVICES</b>	<b>101,336</b>	-	-	7
8	<b>2.5</b>	<b>3</b>	<b>1.5</b>	8	<b>TOTAL FULL-TIME EQUIVALENT (FTE)</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>8</b>
<b>MATERIALS AND SERVICES</b>									
9	944	1,000		9	Advertising & Notifications				9
10	51,047	20,000	20,000	10	Repairs and Maintenance	20,000			10
11	800,000	800,000	750,000	11	Fuel Purchased for Resale	750,000			11
12	10,954	6,875	5,000	12	Utilities	6,000			12
13	8,678	7,500	1,000	13	Office Expenses	500			13
14	19,172	15,000	15,000	14	Bank Services & Finance Fees	15,000			14
15	2,391	2,250		15	Travel & Training				15
16	7,415	5,000	5,000	16	Permits, Licenses, Taxes, & Misc.	6,000			16
17	7,375	43,750	3,000	17	Insurance - Property, Liability & Bond	3,000			17
18	40,467	15,000		18	Professional Fees				18
19	<b>948,443</b>	<b>916,375</b>	<b>799,000</b>	19	<b>TOTAL MATERIALS AND SERVICES</b>	<b>800,500</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>1,152,910</b>	<b>1,164,827</b>	<b>900,687</b>	25	<b>TOTAL DEPT. REQUIREMENTS</b>	<b>901,836</b>	-	-	<b>25</b>

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

Port of Brookings Harbor

Umpqua Bank	Payment Dates	Principal Amt		Interest Amount	Pmt Amount	Balance 6/30/2026	Balance 7/1/2027
	7/15/2026	3,688	##	1,122	47,340	459,859	
	8/15/2026	3,697	##	1,113	47,362		
	9/15/2026	3,706	##	1,104	47,384		
	10/15/2026	3,715	##	1,095	47,405		
	11/15/2026	3,724		1,086	4,810		
	12/15/2026	3,733		1,077	4,810		
	1/15/2027	3,742		1,068	4,810		
	2/15/2027	3,751		1,059	4,810		
	3/15/2027	3,760		1,049	4,810		
	4/15/2027	3,770		1,040	4,810		
	5/15/2027	3,779		1,031	4,810		
	6/15/2027	3,788		1,022	4,810		
<b>RV Park Restoration / OR FFC Agreement 2020 Total</b>		<b>44,852</b>		<b>12,866</b>	<b>227,970</b>		<b>415,007</b>

IFA Business Oregon	Payment Dates	Principal Amt		Interest Amount	Pmt Amount	Balance 6/30/2026 (Includes Deferred Interest)	Balance 7/1/2027 (Includes Deferred Interest)
3rd Quarter	9/30/2026	77,500		-	77,500	2,608,444	
4th Quarter	12/31/2026	77,500		-	77,500		
1st Quarter	3/31/2027	77,500		-	77,500		
2nd Quarter	6/30/2027	77,500		-	77,500		
80% for Asset Sales							
<b>Infrastructure Finance Authority Total</b>		<b>310,000</b>			<b>310,000</b>		<b>2,298,444</b>

<b>Total Debt Service</b>		<b>354,852</b>		<b>12,866</b>	<b>537,970</b>	<b>3,068,303</b>	<b>2,713,451</b>
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**USDA Revenue Bond**

USDA Revenue Bond	Payment Dates	Principal Amt		Interest Amount	Pmt Amount	Balance 6/30/2026	Balance 7/1/2027
	11/6/2026	101,997		28,123	130,120	563,000	461,003

<b>TOTAL ALL DEBT</b>		<b>456,849</b>		<b>40,989</b>	<b>668,090</b>	<b>3,631,303</b>	<b>3,174,454</b>
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**SCHEDULE C**  
**RESOURCES AND REQUIREMENTS**  
**CAPITAL PROJECTS FUND**  
**EPA Stormwater Improvements**

Port of Brookings Harbor

	Historical Data			<b>RESOURCES AND REQUIREMENTS</b>	Budget for Next Year 2026-27				
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2023/24	First Preceding Year 2024/25							
				<b>RESOURCES</b>					
1	2,500			1	Cash Carryover				1
2				2	Interest				2
3		210,000	160,000	3	Interfund Transfer from General Funds	250,000			3
4				4	EPA - Stormwater Improvements	250,000			4
5	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	160,000	8	WWTP - Fish Processing (Phase 1)				8
9	1,200,000			9	Hazard Mitigation - Paving and Storm Drains (HMGP) Commercial Area				9
10	500,000			10	Business Oregon - Matching Funds FEMA (HMGP) Commercial Area				10
11				11	Hazard Mitigation - (HMGP) Boatyard				11
12				12	Business Oregon - Matching Funds (HMGP) Boatyard				12
<b>13</b>	<b>7,537,804</b>	<b>420,000</b>	<b>320,000</b>	<b>13</b>	<b>TOTAL RESOURCES</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>13</b>
				<b>REQUIREMENTS</b>					
14				14	EPA - Stormwater Improvements	250,000			14
15	1,835,304			15	FEMA - Dredging (PW189)				15
16	500,000			16	Business Oregon - Matching Funds FEMA - Dredging (PW189)				16
17				17	FEMA - Administration (PW190)				17
18	3,500,000	210,000	160,000	18	WWTP - Fish Processing (Phase 1)				18
19	1,200,000			19	Hazard Mitigation - Paving and Storm Drains (HMGP) Commercial Area				19
20	500,000			20	Business Oregon - Matching Funds FEMA (HMGP) Commercial Area				20
21				21	Hazard Mitigation - (HMGP) Boatyard				21
22				22	Business Oregon - Matching Funds (HMGP) Boatyard				22
23		210,000	160,000	23	Interfund Transfer from Capital Projects (Due to/From)	250,000			23
<b>24</b>	<b>7,535,304</b>	<b>420,000</b>	<b>320,000</b>	<b>24</b>	<b>Total Appropriations</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>24</b>
25	2,500			25	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>				25
<b>26</b>	<b>7,537,804</b>	<b>420,000</b>	<b>320,000</b>	<b>26</b>	<b>TOTAL REQUIREMENTS</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>26</b>

**SCHEDULE C  
RESOURCES AND REQUIREMENTS  
CAPITAL PROJECTS FUND  
FEMA Dredging (PW189)**

Port of Brookings Harbor

	Historical Data			<b>RESOURCES AND REQUIREMENTS</b>		Budget for Next Year 2026-27			
	Actual		Adopted Budget This Year Year 2025/26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding Year 2023/24	First Preceding Year 2024/25							
<b>RESOURCES</b>									
1	2,500			1	Cash Carryover				1
2				2	Interest				2
3		300,000	360,000	3	Interfund Transfer from General Funds	300,000			3
4				4	EPA - Stormwater Improvements				4
5	1,835,304	225,000	270,000	5	FEMA - Dredging (PW189)	225,000			5
6	500,000	75,000	90,000	6	Business Oregon - Matching Funds FEMA - Dredging (PW189)	75,000			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) Commercial Area				9
10	500,000			10	Business Oregon - Matching Funds FEMA (HMGP) Commercial Area				10
11				11	Hazard Mitigation - (HMGP) Boatyard				11
12				12	Business Oregon - Matching Funds (HMGP) Boatyard				12
<b>13</b>	<b>7,537,804</b>	<b>600,000</b>	<b>720,000</b>	<b>13</b>	<b>TOTAL RESOURCES</b>	<b>600,000</b>	<b>-</b>	<b>-</b>	<b>13</b>
<b>REQUIREMENTS</b>									
14				14	EPA - Stormwater Improvements				14
15	1,835,304	225,000	270,000	15	FEMA - Dredging (PW189)	225,000			15
16	500,000	75,000	90,000	16	Business Oregon - Matching Funds FEMA - Dredging (PW189)	75,000			16
17				17	FEMA - Administration (PW190)				17
18	3,500,000			18	WWTP - Fish Processing (Phase 1)				18
19	1,200,000			19	Hazard Mitigation - Paving and Storm Drains (HMGP) Commercial Area				19
20	500,000			20	Business Oregon - Matching Funds FEMA (HMGP) Commercial Area				20
21				21	Hazard Mitigation - (HMGP) Boatyard				21
22				22	Business Oregon - Matching Funds (HMGP) Boatyard				22
23		300,000	360,000	23	Interfund Transfer from Capital Projects (Due to/From)	300,000			23
<b>24</b>	<b>7,535,304</b>	<b>600,000</b>	<b>720,000</b>	<b>24</b>	<b>Total Appropriations</b>	<b>600,000</b>	<b>-</b>	<b>-</b>	<b>24</b>
25	2,500			25	UNAPPROPRIATED ENDING FUND BALANCE				25
<b>26</b>	<b>7,537,804</b>	<b>600,000</b>	<b>720,000</b>	<b>26</b>	<b>TOTAL REQUIREMENTS</b>	<b>600,000</b>	<b>-</b>	<b>-</b>	<b>26</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 2026-27				
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2023/24	First Preceding Year 2024/25							
<b>RESOURCES</b>									
				1	Cash Carryover				1
1	2,500			2	Interest				2
2		25,000	20,000	3	Interfund Transfer from General Funds	20,000			3
3				4	EPA - Stormwater Improvements				4
4				5	FEMA - Dredging (PW189)				5
5	1,835,304			6	Business Oregon - Matching Funds FEMA - Dredging (PW189)				6
6	500,000			7	FEMA - Administration (PW190)	20,000			7
7		25,000	20,000	8	WWTP - Fish Processing (Phase 1)				8
8	3,500,000			9	Hazard Mitigation - Paving and Storm Drains (HMGP) Commercial Area				9
9	1,200,000			10	Business Oregon - Matching Funds FEMA (HMGP) Commercial Area				10
10	500,000			11	Hazard Mitigation - (HMGP) Boatyard				11
11				12	Business Oregon - Matching Funds (HMGP) Boatyard				12
12				13	<b>TOTAL RESOURCES</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>13</b>
<b>13</b>	<b>7,537,804</b>	<b>50,000</b>	<b>40,000</b>						
<b>REQUIREMENTS</b>									
				14	EPA - Stormwater Improvements				14
14				15	FEMA - Dredging (PW189)				15
15	1,835,304			16	Business Oregon - Matching Funds FEMA - Dredging (PW189)				16
16	500,000			17	FEMA - Administration (PW190)	20,000			17
17		25,000	20,000	18	WWTP - Fish Processing (Phase 1)				18
18	3,500,000			19	Hazard Mitigation - Paving and Storm Drains (HMGP) Commercial Area				19
19	1,200,000			20	Business Oregon - Matching Funds FEMA (HMGP) Commercial Area				20
20	500,000			21	Hazard Mitigation - (HMGP) Boatyard				21
21				22	Business Oregon - Matching Funds (HMGP) Boatyard				22
22				23	Interfund Transfer from Capital Projects (Due to/From)	20,000			23
23		25,000	20,000	24	<b>Total Appropriations</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>24</b>
<b>24</b>	<b>7,535,304</b>	<b>50,000</b>	<b>40,000</b>						
25	2,500			25	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>				25
<b>26</b>	<b>7,537,804</b>	<b>50,000</b>	<b>40,000</b>	26	<b>TOTAL REQUIREMENTS</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>26</b>

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

Port of Brookings Harbor

	Historical Data			<b>RESOURCES AND REQUIREMENTS</b>	Budget for Next Year 2026-27				
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2023/24	First Preceding Year 2024/25							
				<b>RESOURCES</b>					
1	2,500			1	Cash Carryover				1
2				2	Interest				2
3		210,000	160,000	3	Interfund Transfer from General Funds	-	-	-	3
4				4	EPA - Stormwater Improvements				4
5	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	160,000	8	WWTP - Fish Processing (Phase 1)	-	-	-	8
9	1,200,000			9	Hazard Mitigation - Paving and Storm Drains (HMGP) Commercial Area				9
10	500,000			10	Business Oregon - Matching Funds FEMA (HMGP) Commercial Area				10
11				11	Hazard Mitigation - (HMGP) Boatyard				11
12				12	Business Oregon - Matching Funds (HMGP) Boatyard				12
<b>13</b>	<b>7,537,804</b>	<b>420,000</b>	<b>320,000</b>	<b>13</b>	<b>TOTAL RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13</b>
				<b>REQUIREMENTS</b>					
14				14	EPA - Stormwater Improvements				14
15	1,835,304			15	FEMA - Dredging (PW189)				15
16	500,000			16	Business Oregon - Matching Funds FEMA - Dredging (PW189)				16
17				17	FEMA - Administration (PW190)				17
18	3,500,000	210,000	160,000	18	WWTP - Fish Processing (Phase 1)	-	-	-	18
19	1,200,000			19	Hazard Mitigation - Paving and Storm Drains (HMGP) Commercial Area				19
20	500,000			20	Business Oregon - Matching Funds FEMA (HMGP) Commercial Area				20
21				21	Hazard Mitigation - (HMGP) Boatyard				21
22				22	Business Oregon - Matching Funds (HMGP) Boatyard				22
23		210,000	160,000	23	Interfund Transfer from Capital Projects (Due to/From)	-	-	-	23
<b>24</b>	<b>7,535,304</b>	<b>420,000</b>	<b>320,000</b>	<b>24</b>	<b>Total Appropriations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24</b>
25	2,500			25	UNAPPROPRIATED ENDING FUND BALANCE				25
<b>26</b>	<b>7,537,804</b>	<b>420,000</b>	<b>320,000</b>	<b>26</b>	<b>TOTAL REQUIREMENTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26</b>

**SCHEDULE C  
RESOURCES AND REQUIREMENTS  
CAPITAL PROJECTS FUND  
Hazard Mitigation (HMGP)**

Port of Brookings Harbor

	Historical Data			<b>RESOURCES AND REQUIREMENTS</b>	Budget for Next Year 2026-27				
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2023/24	First Preceding Year 2024/25							
				<b>RESOURCES</b>					
1	2,500			1	Cash Carryover				1
2				2	Interest				2
3		210,000	160,000	3	Interfund Transfer from General Funds	1,451,000			3
4				4	EPA - Stormwater Improvements				4
5	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	160,000	8	WWTP - Fish Processing (Phase 1)				8
9	1,200,000			9	Hazard Mitigation - Paving and Storm Drains (HMGP) Commercial Area	1,050,000			9
10	500,000			10	Business Oregon - Matching Funds FEMA (HMGP) Commercial Area	350,000			10
11				11	Hazard Mitigation - (HMGP) Boatyard	38,500			11
12				12	Business Oregon - Matching Funds (HMGP) Boatyard	12,500			12
<b>13</b>	<b>7,537,804</b>	<b>420,000</b>	<b>320,000</b>	<b>13</b>	<b>TOTAL RESOURCES</b>	<b>2,902,000</b>	<b>-</b>	<b>-</b>	<b>13</b>
				<b>REQUIREMENTS</b>					
14				14	EPA - Stormwater Improvements				14
15	1,835,304			15	FEMA - Dredging (PW189)				15
16	500,000			16	Business Oregon - Matching Funds FEMA - Dredging (PW189)				16
17				17	FEMA - Administration (PW190)				17
18	3,500,000	210,000	160,000	18	WWTP - Fish Processing (Phase 1)				18
19	1,200,000			19	Hazard Mitigation - Paving and Storm Drains (HMGP) Commercial Area	1,050,000			19
20	500,000			20	Business Oregon - Matching Funds FEMA (HMGP) Commercial Area	350,000			20
21				21	Hazard Mitigation - (HMGP) Boatyard	38,500			21
22				22	Business Oregon - Matching Funds (HMGP) Boatyard	12,500			22
23		210,000	160,000	23	Interfund Transfer from Capital Projects (Due to/From)	1,451,000			23
<b>24</b>	<b>7,535,304</b>	<b>420,000</b>	<b>320,000</b>	<b>24</b>	<b>Total Appropriations</b>	<b>2,902,000</b>	<b>-</b>	<b>-</b>	<b>24</b>
25	2,500			25	UNAPPROPRIATED ENDING FUND BALANCE				25
<b>26</b>	<b>7,537,804</b>	<b>420,000</b>	<b>320,000</b>	<b>26</b>	<b>TOTAL REQUIREMENTS</b>	<b>2,902,000</b>	<b>-</b>	<b>-</b>	<b>26</b>

**SCHEDULE D  
RESOURCES AND REQUIREMENTS  
RESERVE FUND  
General 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 2026-27				
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2023/24	First Preceding Year 2024/25							
<b>RESOURCES</b>									
1	400,236	300,000	278,000	1	Cash Carryover	290,000			1
2	2,000	16,000	10,000	2	Interest	7,500			2
3	24,000			3	Transferred IN from General Fund	12,000			3
4	50,000			4	Transferred IN from General Fund: Landing Fees				4
5		12,000	12,000	5	General Reserve				5
6				6	Capital Replacement Reserve				6
7				7	Dredging Reserve				7
8				8	Landing Fees Reserve				8
<b>9</b>	<b>476,236</b>	<b>328,000</b>	<b>300,000</b>	<b>9</b>	<b>TOTAL RESOURCES</b>	<b>309,500</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: \$1,000 monthly transfer from General Fund	12,000			12
13				13	Capital Replacement Reserve: \$1,000 monthly transfer from General Fund				13
14				14	Dredging Reserve: 2% of Moorage Revenue from General Fund				14
15				15	Landing Fees Reserve: Landing Fees Collected from General Fund				15
16	476,236	298,000	300,000	16	<b>Reserved for Future Expenditures</b>	297,500			16
17	476,236	328,000	300,000	17	<b>Total Appropriations</b>	<b>309,500</b>	-	-	<b>17</b>
18				18	UNAPPROPRIATED ENDING FUND BALANCE				18
<b>19</b>	<b>476,236</b>	<b>328,000</b>	<b>300,000</b>	<b>19</b>	<b>TOTAL REQUIREMENTS</b>	<b>309,500</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			RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-27				
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2023/24	First Preceding Year 2024/25							
				<b>RESOURCES</b>					
1	400,236	123,736	139,000	1	Cash Carryover	145,000			1
2	2,000	6,434	5,000	2	Interest	3,000			2
3	24,000			3	Transferred IN from General Fund	12,000			3
4	50,000			4	Transferred IN from General Fund: Landing Fees				4
5				5	General Reserve				5
6		12,000	12,000	6	Capital Replacement Reserve				6
7				7	Dredging Reserve				7
8				8	Landing Fees Reserve				8
9	<b>476,236</b>	<b>142,170</b>	<b>156,000</b>	9	<b>TOTAL RESOURCES</b>	<b>160,000</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: \$1,000 monthly transfer from General Fund				12
13		135,000		13	Capital Replacement Reserve: \$1,000 monthly transfer from General Fund	12,000			13
14				14	Dredging Reserve: 2% of Moorage Revenue from General Fund				14
15				15	Landing Fees Reserve: Landing Fees Collected from General Fund				15
16	476,236	7,170	156,000	16	<b>Reserved for Future Expenditures</b>	148,000			16
17	<b>476,236</b>	<b>142,170</b>	<b>156,000</b>	17	<b>Total Appropriations</b>	<b>160,000</b>	-	-	<b>17</b>
18				18	UNAPPROPRIATED ENDING FUND BALANCE				18
19	<b>476,236</b>	<b>142,170</b>	<b>156,000</b>	19	<b>TOTAL REQUIREMENTS</b>	<b>160,000</b>	-	-	<b>19</b>

**SCHEDULE D  
RESOURCES AND REQUIREMENTS  
RESERVE FUND  
Dredging 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 2026-27				
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2023/24	First Preceding Year 2024/25							
<b>RESOURCES</b>									
1	400,236	60,000	75,000	1	Cash Carryover	85,000			1
2	2,000	3,120	2,500	2	Interest	1,500			2
3	24,000			3	Transferred IN from General Fund	10,000			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	10,000	7	Dredging Reserve				7
8				8	Landing Fees Reserve				8
9	<b>476,236</b>	<b>73,120</b>	<b>87,500</b>	9	<b>TOTAL RESOURCES</b>	<b>96,500</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: \$1,000 monthly transfer from General Fund				12
13				13	Capital Replacement Reserve: \$1,000 monthly transfer from General Fund				13
14				14	Dredging Reserve: 2% of Moorage Revenue from General Fund	10,000			14
15				15	Landing Fees Reserve: Landing Fees Collected from General Fund				15
16	476,236	73,120	87,500	16	<b>Reserved for Future Expenditures</b>	86,500			16
17	<b>476,236</b>	<b>73,120</b>	<b>87,500</b>	17	<b>Total Appropriations</b>	<b>96,500</b>	-	-	<b>17</b>
18				18	UNAPPROPRIATED ENDING FUND BALANCE				18
19	<b>476,236</b>	<b>73,120</b>	<b>87,500</b>	19	<b>TOTAL REQUIREMENTS</b>	<b>96,500</b>	-	-	<b>19</b>

**SCHEDULE D**  
**RESOURCES AND REQUIREMENTS**  
**RESERVE FUND**  
**Landing Fees Reserve**

Port of Brookings Harbor

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

	Historical Data			RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-27				
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2023/24	First Preceding Year 2024/25							
				<b>RESOURCES</b>					
1	400,236	10,000	10,000	1	Cash Carryover	50,000			1
2	2,000	500	500	2	Interest				2
3	24,000			3	Transferred IN from General Fund				3
4	50,000			4	Transferred IN from General Fund: Landing Fees	25,000			4
5				5	General Reserve				5
6				6	Capital Replacement Reserve				6
7				7	Dredging Reserve				7
8		10,000	10,000	8	Landing Fees Reserve		-	-	8
9	476,236	20,500	20,500	9	<b>TOTAL RESOURCES</b>	<b>75,000</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: \$1,000 monthly transfer from General Fund				12
13				13	Capital Replacement Reserve: \$1,000 monthly transfer from General Fund				13
14				14	Dredging Reserve: 2% of Moorage Revenue from General Fund				14
15		5,000		15	Landing Fees Reserve: Landing Fees Collected from General Fund	25,000			15
16	476,236	15,500	15,500	16	<b>Reserved for Future Expenditures</b>	50,000		-	16
17	476,236	20,500	20,500	17	<b>Total Appropriations</b>	<b>75,000</b>	-	-	<b>17</b>
18				18	UNAPPROPRIATED ENDING FUND BALANCE				18
19	476,236	20,500	20,500	19	<b>TOTAL REQUIREMENTS</b>	<b>75,000</b>	-	-	<b>19</b>