

PORT OF BROOKINGS HARBOR
Budget Committee Meeting
Wednesday, May 10, 2023 • 10am
Teleconference / Meeting Room
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)

Budget Committee

Board of Commission

Position 1 – Joseph Speir
Position 2 – Sharon Hartung
Position 3 – Larry Jonas
Position 4 – Richard Heap
Position 5 – Kenneth Range

Members at Large

Position 6 – Al Cornell
Position 7 – Wayne King
Position 8 – Richard Contestabile
Position 9 – Gary Hartung
Position 10 – Brett Hester

AGENDA

1. Call Meeting to Order by Richard Heap, President

- Pledge of Allegiance
- Roll Call

2. Vote for Budget Committee President

3. Receive Budget Message

4. Presentation of Proposed Budget for Fiscal Year 2023-2024

- 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 prior to the meeting,

6. Approval of Budget

SAMPLE MOTION: I move that the Budget Committee approve the proposed Budget [as presented] for the Port of Brookings Harbor's 2023-2024 fiscal year in the amount of 12,579,373.

7. Approval of Tax Rate for the Port's FY 2023-2024 to Submit to Assessor

SAMPLE MOTION: I move that the Budget Committee approve the tax rate of 0.1316 per \$1000.00 upon the assessed value of all taxable property within the district for the tax year 2023-2024 for operating purposes in the General Fund.

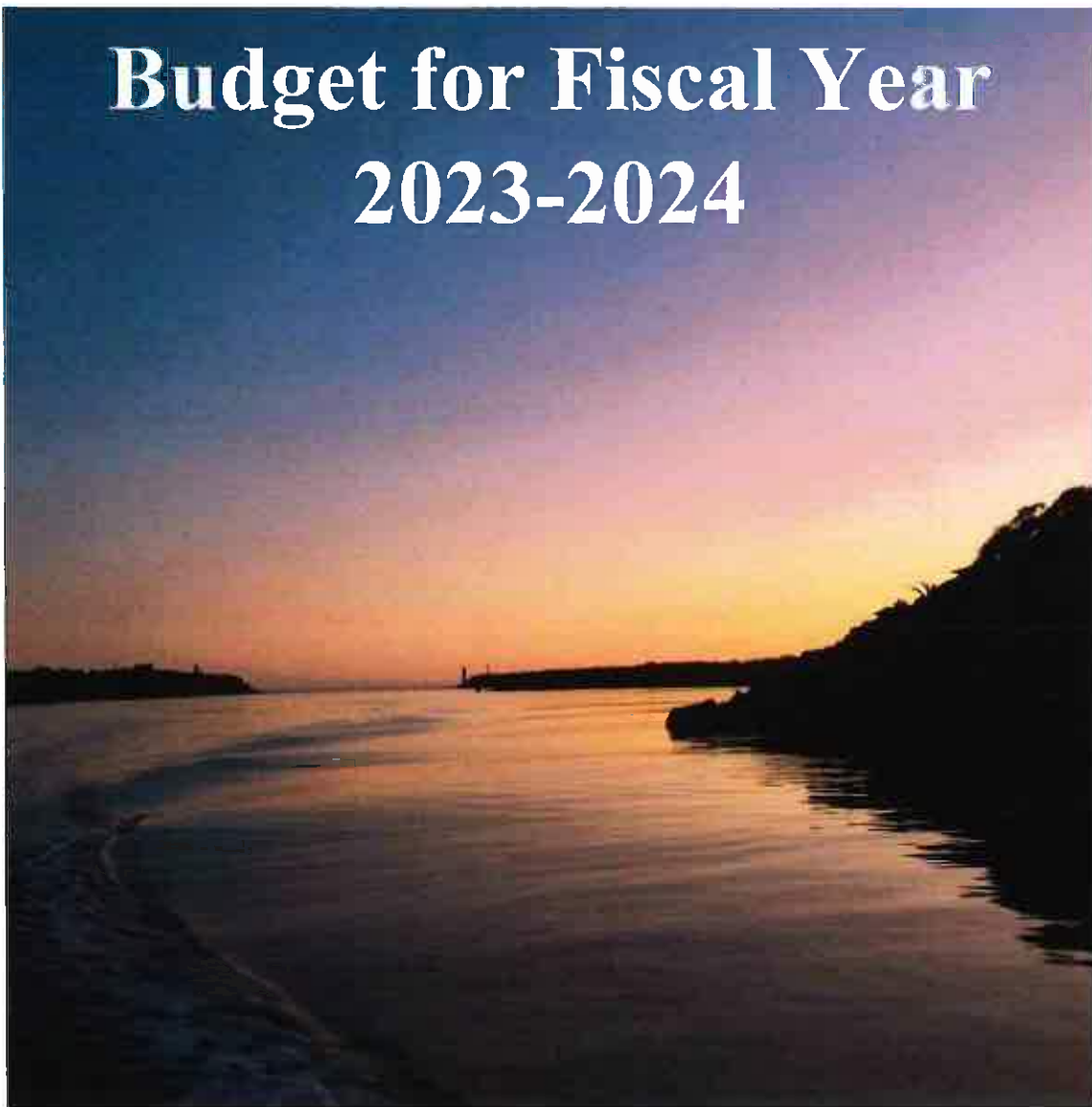
8. Adjournment

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.

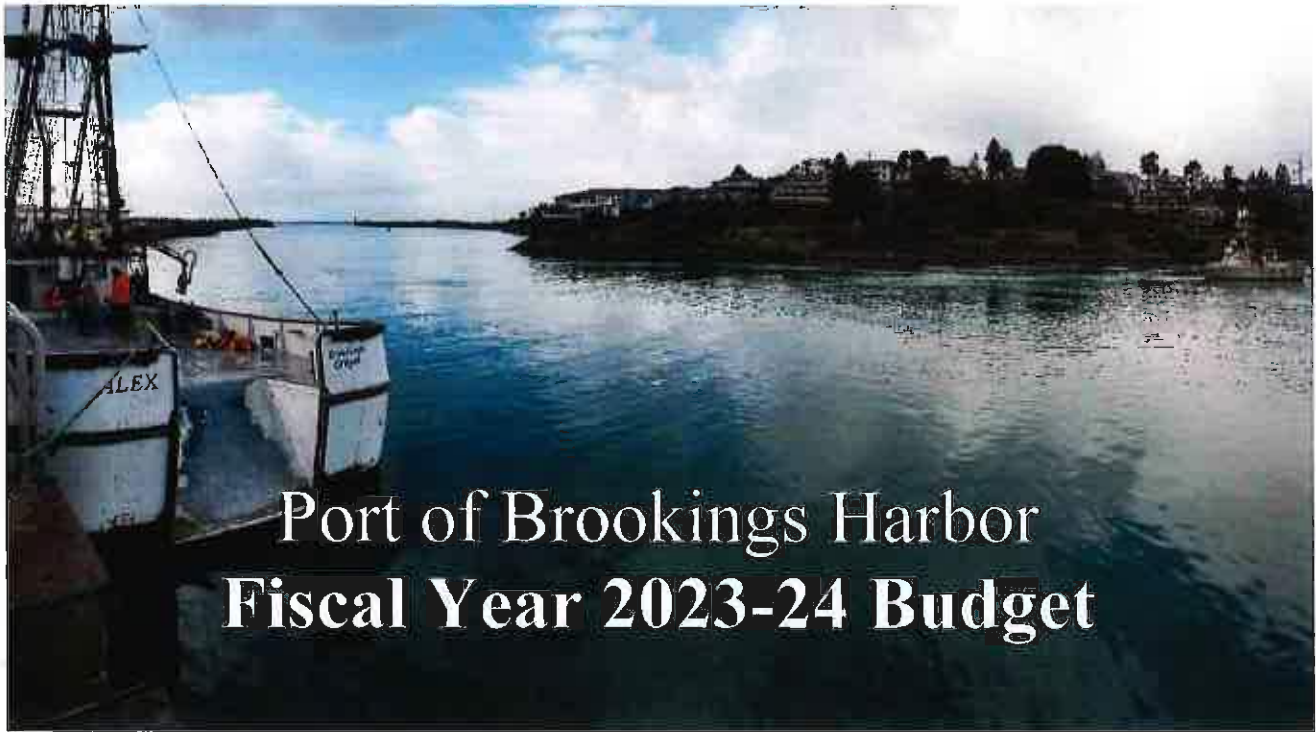


PORT OF BROOKINGS HARBOR

Budget for Fiscal Year 2023-2024



This Institution is an Equal Opportunity Provider



Port of Brookings Harbor Fiscal Year 2023-24 Budget

BUDGET COMMITTEE

Board of Commission

Position 1 – Joseph Speir
Position 2 – Sharon Hartung
Position 3 – Larry Jonas
Position 4 – Richard Heap
Position 5 – Kenneth Range

Terms Expires

2025
2023
2023
2025
2025

Committee Members at Large

Position 6 – Al Cornell
Position 7 – Wayne King
Position 8 – Richard Contestabile
Position 9 – Gary Hartung
Position 10 – Brett Hester

Term Expires

2024
2024
2023
2026
2024

Port Manager
Travis Webster

Office Manager, Budget Officer
April Walker

Budget Message

May 10, 2023

Citizens of Port District
Port Commissioners
Budget Committee Members
Port Staff



Budget Message Fiscal Year 2023-2024

The Port of Brookings Harbor is pleased to present the Fiscal Year 2023-2024 annual operating budget to the Budget Committee and the Port's Board of Commissioners as required by ORS 294.333.

The national economy conditions have impacted this region with higher inflation and supply chain delays. The continuation of this economic condition creates some uncertainties and unknowns; therefore, this budget remains conservative towards revenue incomes, expenditures, and project repairs.

Budget Process

The budget process begins in January each year. Information, along with past historical data and a projection of future revenue, is used to prepare the proposed budget.

The Budget Officer prepares and reviews the budget with staff for the needs and goals for the upcoming 2023-2024 fiscal year.

The proposed budget is then presented to the Budget Committee. The Budget Committee meets to publicly discuss and hear public comments on the proposed budget, gather recommendations, make any changes, and then approve the proposed budget. More public meetings may be needed to achieve this process.

A summary of the approved budget is then published in the local newspaper and Port website for public information and review. Prior to June 30th, the Board of Commissioners holds a public hearing to receive public input on the programs and services funded in the budget as approved by the Budget Committee. Since the Port operates on a fiscal year beginning July 1st and ending June 30th, the budget must be adopted by the Board by June 30th of each year.

Port Overview

The Port District of Brookings Harbor covers an area of 400 square miles reaching from the mouth of the Chetco River to the Oregon-California border, north to the drainage of the Pistol River, and east to the Curry-Josephine County line. The Port District is governed by a five-member commission elected at-large from the district, which has a population of approximately 16,000 people. The five-member Port Commission is responsible for all activities of the Port and the management of public assets. Commissioners serve without compensation for a term of four years. There are three official positions within the Commission: President, Vice President, and Secretary/Treasurer. These positions are filled by vote, within the Commission.

Approximately 7% of the Port's operating budget is derived from the collection of property taxes levied on the citizens of the Port District.

Budget Message

Operating revenues, plus levied taxes, essentially equal planned operating expenses, capital improvements, debt services and reserves. The Port's general operating revenue includes moorage, storage, fuel dock, boat haul-outs, commercial leases, and RV Park.

Moorage

Basin 1 moorage has a capacity of 237 vessels. Docks A, B and C have power and water to the slips and Dock D has water only. Docks E, F and G have water only to the slips. Docks F and G are designated for daily use which can be rented through the boat launch kiosk.

Basin 2 moorage has a capacity of 278 vessels. Docks N, O, P and Q can accommodate large commercial and recreational vessels. Docks C through J, accommodate mostly small to medium size recreational vessels. Dock C continues to be closed because of sloughing slopes and lack of dredging. All slips are supplied with power and water. Most of the docks are over 45 years old. During this budget cycle restoration of the old docks will continue.

Transient Dock contains a few annual moorages for large commercial vessels, and short-term moorage for transient vessels.

Commercial Gear Storage

The commercial fishing gear storage provides a small amount of revenue for the Port but provides a valuable service for the local commercial fleet. The gear storage is centrally located on undeveloped land.

Regulations regarding industrial stormwater runoff have driven the Port to look at the development of the gear storage land. The infrastructure development is currently under review by Port engineer and referenced within the FEMA DR-4452, HMGP, and Wastewater Treatment Plant Projects.

Fuel Dock

The fuel dock is a valuable resource and supports the needs of the Coast Guard, the commercial fleet, and the recreational fishing economy.

Beachfront RV Park

The RV Park continues to provide the Port with valuable revenue to help offset Port debt and support other Port related operations.

The Port installed new pull-thru sites, upgraded all front row electrical systems and realignment for better site access. The electrical upgrade has allowed RV Park to keep up with new models of RV's and maintain an up-to-date facility.

Commercial Leases

Commercial leases continue to provide the Port with valuable revenue to help offset Port debt and support other Port related operations. Port is a landlord to thirty (30) tenants throughout the Port. Types of leases range from retail stores, warehouse shop/storage, land rental and commercial receiving docks.

Continued maintenance of Port facilities is planned within this budget.

Boat Yard

Port staff operate the 50- metric ton travel lift for hauling out and placement of boats in the work areas. Revenue is still generated by boat haul outs, yard days, and environmental fees. The Port continues to use the boat yard for material, dock, and abandoned vessels storage. This budget does not include costs associated with the removal and disposal of abandoned vessels.

Budget Message

Port Office and Operations

This budget continues with the current Port staff positions. One additional staff member has been added to the office, while the Harbormaster position will stay vacant for a minimum of six (6) months. Port management will continue to use specialty services to supplement Port maintenance and repairs when needed.

Accounting Basis

There are no anticipated changes to the current modified cash basis of accounting. The Port will continue to complete the State audit report prior to the December 31 deadline.

The Port continues to use separate funds to capture budgeted and actual revenues and expenditures. Each fund is designed to separate transactions in compliance with specific programs to aid management of public funds received.

Budget Document:

The principles of the budget policy are based on the following:

- Balancing estimated revenues and proposed expenditures
- Allocating resources to achieve desired outcomes
- Measuring program outcomes and progress toward desired outcomes
- Encouraging savings and investments that reduce or avoid future costs
- Planning for the short term and the long term, using consistent assumptions on demographics and trends
- Providing accountability at all levels for meeting program outcomes

The Port Budget is made up of Seven separate funds:

- 1) General Fund
- 2) USDA Revenue Bond Fund
- 3) Debt Service Fund
- 4) RV Park Improvement Debt Service Fund
- 5) Capital Projects Fund
- 6) Port Construction Fund
- 7) Reserve Fund

Revenues and expenditures for each fund are detailed in the Budget package.

1. General Fund

The fund starts with an estimated cash carryover of \$352,242 from the previous year. Resources include \$280,000 from Tax Receipts, \$3,140,000 from Port Operations, \$112,000 from Interest and other resources for Total Resources for the General Fund are \$3,884,242.

Requirements include \$883,941 for Personnel Services, \$2,061,868 for Materials and Services and \$0 for Capital Outlay for Total Allocated Requirements of \$2,945,809. Other appropriations include \$658,051 for interfund transfers, \$50,000 from State and Local Fiscal Recovery Funds (SLFRF), an operating contingency of \$255,382 and an unappropriated ending fund of \$25,000. Total Requirements are \$3,884,242.

The Unappropriated Ending Fund Balance of \$25,000 is less than previous year's balances due to reduced revenues at the Beachfront RV Park during park construction. Pull-through sites were closed for nearly five months generating \$0 revenue. FEMA and the Wastewater Treatment Plant projects also contributed to the reduced balance as planning and engineering costs have been expended but not yet reimbursed.

Budget Message

2. USDA Revenue Bond Fund

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

The fund starts with a cash carryover of \$103,660 from General Fund transfers of the prior fiscal year. The Bond Fund relies on these transfers to make the annual revenue bond payment of \$130,120, due November 6th of each year. A reserve of \$13,012 is required per the agreement with United States Department of Agriculture.

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

3. Debt Service Fund

The Debt Service Fund consists of notes payable from three debtors: Infrastructure Finance Authority (IFA)/Business Oregon, m2Lease and Umpqua Bank. Most of the debt includes multiple loans under IFA/Business Oregon.

The fund starts with a cash carryover of \$23,700 from General Fund transfers of the prior fiscal year. This fund relies on these transfers in the amount of \$346,213 to meet obligations to debtors.

The requirements of \$370,529 for the debt payment amounts are found in Schedule B.

This fund includes \$140,000 from property land sale to be paid toward IFA debt.

4. RV Park Improvement Debt Service Fund

The RV Park Improvement Debt Service Fund was established per the Full Faith and Credit Financing Agreement with Umpqua Bank. Resolution 546 was approved by the Board of Commissioners 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.

5. Capital Projects Fund

The Capital Projects Fund provides a separate accounting of 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. Expenditures must be paid to be eligible for reimbursement by OEM/FEMA, Business Oregon, or EPA.

FEMA DR-4432 and 4452 projects are for dredging and slope repair. During the 2022-23 budget cycle FEMA changed the Port's category for DR-4452, and that project was then submitted to HMGP for funding. During this budget cycle the Port anticipates the purchase of equipment and preparing the dredge spoil disposal area through FEMA funding. FEMA DR-4432 removes approximately 38,000 cubic yards of sediment in Basins 1 & 2. This work is estimated to begin during the 2023-24 budget cycle.

FEMA award will allow maintenance for basin dredging to become a routine operation every year. This has been a goal and part of the 2015 Strategic Business Plan for this Port ever since its commencement in 1956.

HMGP has allocated \$1,200,000 to the Port for improvements to the storm drains and paving throughout the commercial area.

Business Oregon has committed \$1,000,000 matching funds for HMGP & FEMA.

Budget Message

Funding through Federal Appropriation, the Port was granted \$3,500,000 for planning, engineering and construction of a Wastewater Treatment Plant designed for commercial fish processing. Matching funds for this project are \$875,000. Cost share waivers for this project are available and will be pursued. The Port will need to find outside funding if a waiver is not obtained. Currently the Port has \$175,000 in the Reserve Fund from the sale of Port property in 2022. If waiver is awarded Port will need to pay IFA 80% \$140,000, per Port Agreement with IFA. The remaining 20%, \$35,000, will remain in the Reserve Fund.

Details of anticipated governmental funding are shown on Form LB11 of the Budget package, page 7.

6. Port Construction Fund

The Port Construction Fund was used during the 2022-23 budget cycle to complete a construction project at the Beachfront RV Park. This fund starts with a cash carryover of \$2,500 and \$50,000 from SLFRF to be used under the guidance provided in the final rules by the US Department of Treasury.

7. Reserve Fund

Resolution 307 Reserve Fund was established in 1998 for dock maintenance and future dock replacements. This fund was not utilized from 2003 through 2016. The fund is designed to save money for future Port projects or unexpected expenditures.

The fund starts with a cash carryover of \$226,000 from transfers of the prior fiscal year from the General Fund. This fund relies on transfers from the General Fund in the amount of \$24,000, interest \$2,000. The funds are reserved for future expenditure.

Challenges Ahead

Challenges this Port will be facing during this budget cycle and for years to come:

- Keeping services available and meeting the requirements of Clean Water Act (industrial stormwater DEQ 1200-Z permit) with or without financial support
- Funding for facility repairs and maintenance
- Saving funds for future projects and unexpected expenditures
- Matching funds for grants
- Financial stability
- Abandoned and derelict vessels
- Strategic Business Planning
- Wastewater Treatment Plant, Design, Permitting and Construction
- FEMA Disaster Repairs, Design, Permitting and Construction

Conclusion

This budget continues to provide reliable services to the customers and guests, maintaining and repairing existing assets, meeting debt obligations, and complying with local, state, and federal regulations with limited funding.

In closing, we would like to acknowledge the teamwork, commitment, and assistance of all our elected officials, budget committee members, Port staff, and participating members of our community in the preparation of this budget document.

Travis Webster
Port Manager

April Walker
Office Manager, Budget Officer

Budget Overview
Total Resources and Requirements per Fund

General Fund Departments	Resources	Requirements
Cash Remaining from Previous Year	352,242	-
Taxes	280,000	-
Interest	2,000	-
Administration / Marina / Moorage & Storage	750,000	844,358
Beachfront RV Park	750,000	507,536
Commercial / Retail Leases	590,000	441,006
Fuel Dock	1,000,000	1,152,910
Landing Fees	50,000	-
Sales of Assets	10,000	-
Miscellaneous	50,000	-
Grants & Other Funding (S.L.F.R.F)	50,000	-
Transfers	-	658,051
Contingency	-	255,382
Unappropriated Ending Fund Balance	-	25,000
General Fund Totals	3,884,242	3,884,242
Revenue Bond Debt Service - USDA Fund	Resources	Requirements
Cash Remaining from Previous Year	103,660	-
Interest	800	-
Transfers from General Fund	130,120	-
Total Appropriations	-	130,120
Unappropriated Ending Fund Balance	-	104,460
Revenue Bond Debt Service - USDA Totals	234,580	234,580
Debt Service Fund	Resources	Requirements
Cash Remaining from Previous Year	23,700	-
Interest	616	-
Transfers from General Fund	346,213	-
Transferred IN from Reserve Fund (Land Sale)	140,000	-
Genie 2018 Forklift	-	17,577
50 BFMII Travel Lift	-	18,636
IFA Loans	-	310,000
Assests from Land Sale to Pay IFA Debt	-	140,000
Unappropriated Ending Fund Balance	-	24,316
Debt Service Fund Totals	510,529	510,529
RV Park Improvement Debt Service Fund	Resources	Requirements
Transfers from General Fund	57,718	-
RV Park Restroom/Laundry Facility Restoration & Upgrade	-	57,718
RV Park Improvement Debt Service Fund Totals	57,718	57,718
All Debt Total	802,827	802,827
Capital Projects Fund	Resources	Requirements
Cash Remaining from Previous Year	2,500	-
FEMA - Dredging	1,835,304	1,835,304
WWTP - Fish Processing	3,500,000	3,500,000
Hazard Mitigation - Paving and Storm Drains	1,200,000	1,200,000
Business Oregon - Matching Funds FEMA PW162 (Dredging)	500,000	500,000
Business Oregon - Matching Funds FEMA (HMGP)	500,000	500,000
Unappropriated Ending Fund Balance	-	2,500
Capital Projects Fund Totals	7,537,804	7,537,804
Port Construction Fund	Resources	Requirements
Cash Remaining from Previous Year	2,500	-
Interest	-	-
S.L.F.R.F	50,000	50,000
Unappropriated Ending Fund Balance	-	2,500
Port Construction Fund Totals	52,500	52,500
Reserve Fund	Resources	Requirements
Cash Remaining from Previous Year	226,000	-
Interest	2,000	-
Transfers from General Fund	24,000	-
Transfers from General Fund/Landing Fees	50,000	-
Reserve for Future Expenditures	-	302,000
Unappropriated Ending Fund Balance	-	-
Reserve Fund Totals	302,000	302,000
Total Port of Brookings Harbor for Fiscal Year 2023-24 Budget		12,579,373



Port of Brookings Harbor Budget FY 2023-24

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**RESOURCES
GENERAL FUND**

Port of Brookings Harbor

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2023-24			
	Actual		Adopted Budget This Year Year 2022/23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding Year 2020/21	First Preceding Year 2021/22						
1	243,690	429,346	490,000	1	Cash Carryover	352,242		1
2	10,227	10,232	10,000	2	Previously levied taxes estimated to be received	10,000		2
3	2,021	2,245	2,000	3	Interest	2,000		3
4				4	Interfund Transfer from Capital Projects	-		4
5				5	OTHER RESOURCES	-		5
6	809,233	775,757	842,000	6	Administration/Marina/Moorage & Storage	750,000		6
7	863,921	757,536	800,000	7	Beachfront RV Park	750,000		7
8	549,110	566,280	635,000	8	Commercial Retail	590,000		8
9	534,500	1,011,876	1,050,000	9	Fuel Dock	1,000,000		9
10		-		10	Landing Fees	50,000		10
11				11				11
12	1,475	18,520	10,000	12	Asset Sales	10,000		12
13	32,987	113,637	66,000	13	Miscellaneous	50,000		13
14	700,000			14	Long Term Debt Borrowings	-		14
15	104,786	10,000	123,119	15	Grants & Other Funding	50,000		15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21	3,851,950	3,695,428	4,028,119	21	Total resources, except taxes to be levied	3,614,242	-	-
22			250,000	22	Taxes estimated to be received	270,000		22
23	245,690	256,624		23	Taxes collected in year levied			23
24	4,097,640	3,952,053	4,278,119	24	TOTAL RESOURCES	3,884,242	-	-

FORM
LB-30

REQUIREMENTS SUMMARY
Allocated to a Program & Activity
GENERAL FUND

Port of Brookings Harbor

	Historical Data			REQUIREMENT TOTALS	Budget for Next Year 2023-24				
	Actual		Adopted Budget This Year Year 2022/23		Proposed By Budget Officer	Approved By Budget	Adopted By Governing Body		
	First Preceding Year 2020/21	First Preceding Year 2021/22							
PERSONNEL SERVICES									
1	83,858		-	1	Salary Port Manager	-	-	-	1
2	106,565	259,902	289,000	2	Office Staff	270,475	-	-	2
3	-	-	-	3	RV Park Office Staff	-	-	-	3
4	280,098	241,386	267,800	4	Operations Staff	271,653	-	-	4
5	6,080	5,256	8,000	5	Overtime	11,475	-	-	5
6	155,824	169,353	193,300	6	Costs & Benefits	185,338	-	-	6
7	7,533	14,548	22,000	7	Workers Comp	15,000	-	-	7
8	83,756	101,738	106,600	8	Health Care & Dental	130,000	-	-	8
9	723,714	792,183	886,700	9	TOTAL PERSONNEL SERVICES	883,941	-	-	9
10	9	9	11	10	TOTAL FULL-TIME EQUIVALENT (FTE)	12.0	0.0	0.00	10
MATERIALS AND SERVICES									
11	4,397	5,408	5,624	11	Advertising & Notifications	5,476	-	-	11
12	432,923	330,817	635,490	12	Repairs and Maintenance	390,000	-	-	12
13	449,504	950,056	924,000	13	Fuel Purchased for resale	800,000	-	-	13
14	268,884	292,988	379,164	14	Utilities	310,000	-	-	14
15	41,755	32,711	51,032	15	Office Expense	41,000	-	-	15
16	52,109	58,217	64,134	16	Bank Services & Finance Fees	60,000	-	-	16
17	1,086	5,863	8,453	17	Travel & Training	10,000	-	-	17
18	7,724	55,699	46,089	18	Permit, Licenses, Taxes, Misc.	80,392	-	-	18
19	101,099	121,205	126,314	19	Insurance - Property, Liability & Bond	130,000	-	-	19
20	91,515	113,391	175,000	20	Professional Fees	235,000	-	-	20
21	1,450,996	1,966,355	2,415,300	21	TOTAL MATERIALS AND SERVICES	2,061,868	-	-	21
CAPITAL OUTLAY									
22	5,992	52,237	25,000	22	Land Improvements	-	-	-	22
23	-	-	-	23	Buildings	-	-	-	23
24	55,378	79,571	-	24	Equipment & Vehicle/s	-	-	-	24
25	61,370	131,808	25,000	25	TOTAL CAPITAL OUTLAY	-	-	-	25
26	2,236,080	2,890,346	3,327,000	26	TOTAL ALLOCATED REQUIREMENTS	2,945,809	-	-	26
REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS									
27				27	GENERAL FUND per Department Totals				27
28	1,449,803	1,235,814	1,066,000	28	Administration/Marina/Moorage & Storage	844,358	-	-	28
29	210,211	318,510	515,000	29	Beachfront RV Park	507,536	-	-	29
30	84,144	239,863	514,000	30	Commercial Retail	441,006	-	-	30
31	491,922	1,096,159	1,232,000	31	Fuel Dock	1,152,910	-	-	31
32	2,236,080	2,890,346	3,327,000	32	TOTAL ALLOCATED REQUIREMENTS	2,945,809	-	-	32

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 2023-24			
	Actual		Adopted Budget This Year Year 2022/23		Proposed By Budget Officer	Approved By Budget	Adopted By Governing Body	
	First Preceding Year 2020/21	First Preceding Year 2021/22						
				PERSONNEL SERVICES NOT ALLOCATED				
1			1					1
2			2					2
3	-	-	-	3 TOTAL PERSONNEL SERVICES	-	-		3
4			4	4 TOTAL FULL-TIME EQUIVALENT (FTE)				4
				MATERIALS AND SERVICES NOT ALLOCATED				
5			5					5
6			6					6
7	-	-	-	7 TOTAL MATERIALS AND SERVICES	-	-		7
				CAPITAL OUTLAY NOT ALLOCATED				
8			8					8
9	-	-	-	9 TOTAL CAPITAL OUTLAY	-	-		9
				DEBT SERVICE				
10			10					10
11	-	-	-	11 TOTAL DEBT SERVICE	-	-		11
				SPECIAL PAYMENTS				
12			12					12
13			13					13
14	-	-	-	14 TOTAL SPECIAL PAYMENTS	-	-		14
				INTERFUND TRANSFERS				
15	130,116	130,116	130,120	15 Transfer to Bond Debt Service Fund	130,120	-	-	15
16	364,681	398,321	391,484	16 Transfer to Debt Service Fund	346,213	-	-	16
17	52,908	57,718	57,720	17 Transfer to RV Park Improvement Debt Service Fund	57,718	-	-	17
18	73,095	-	103,119	18 Transfer to Capital Projects Fund	-	-	-	18
19	684,000	100,000	-	19 Transfer to Port Construction Fund	50,000	-	-	19
20	24,295	27,704	26,000	20 Transfer to Reserve Fund	74,000	-	-	20
21	1,329,095	713,859	708,443	21 TOTAL INTERFUND TRANSFERS	658,051	-	-	21
22			217,676	22 OPERATING CONTINGENCY	255,382			22
23	1,329,095	713,859	926,119	23 TOTAL REQUIREMENTS NOT ALLOCATED	913,433	-	-	23
24	2,236,080	2,890,346	3,327,000	24 TOTAL ORG./PROG. REQUIREMENTS	2,945,809	-	-	24
25	3,565,175	3,604,205	4,253,119	25 Total Appropriations	3,859,242	-	-	25
26	532,465	347,847	25,000	26 UNAPPROPRIATED ENDING FUND BALANCE	25,000			26
27	4,097,640	3,952,052	4,278,119	27 TOTAL REQUIREMENTS	3,884,242	-	-	27

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			RESOURCES AND REQUIREMENTS			Budget for Next Year 2023-24		
Actual		Adopted Budget This Year Year 2022/23				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
First Preceding Year 2020/21	First Preceding Year 2021/22							
			Resources					
1	101,658	102,352	102,820	1	Cash Carry Over	103,660		1
2	698	494	840	2	Interest	800		2
3	130,116	130,116	130,120	3	Transferred from General Fund	130,120		3
4	232,472	232,962	233,780	4	TOTAL RESOURCES	234,580	-	4
			Requirements					
			Bond Principal Payments					
			Issue Date	Budgeted Payment Date				
5	76,091	79,895	83,913	5	November 6, 2000	88,110		5
6				6				6
7	76,091	79,895	83,913	7	TOTAL PRINCIPAL	88,110	-	7
			Bond Interest Payments					
			Issue Date	Budgeted Payment Date				
8	54,029	50,225	46,207	8	November 6, 2000	42,010		8
9				9				9
10	54,029	50,225	46,207	10	TOTAL INTEREST	42,010	-	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	-	12
13	102,352	102,842	103,660	13	UNAPPROPRIATED ENDING FUND BALANCE	104,460		13
14	232,472	232,962	233,780	14	TOTAL REQUIREMENTS	234,580	-	14

*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			RESOURCES AND REQUIREMENTS		Budget for Next Year 2023-24			
	Actual		Adopted Budget This Year Year 2022/23			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding Year 2020/21	First Preceding Year 2021/22							
				Resources					
1	94,694	22,759	23,100	1	Cash Carryover	23,700			1
2	549	316	616	2	Interest	616			2
3	364,681	398,321	391,484	3	Transferred IN from General Fund	346,213			3
4				4	Transferred IN from Reserve Fund	140,000			4
5	459,924	421,395	415,200	5	TOTAL RESOURCES	510,529	-	-	5
				Requirements					
				Principal Payments					
				Issue Date	Budgeted Payment Date				
6	13,616	14,468	15,374	6	Genie 2018 Forklift	16,333			6
7	47,677	50,397	53,293	7	50 BFMII Travelift Lease	18,424			7
8	360,512	324,816	318,000	8	IFA Loans	310,000			8
9				9	Assests from Land Sale to Pay IFA Debt	140,000			9
10	421,805	389,680	386,667	10	TOTAL PRINCIPAL	484,757	-	-	10
				Interest Payments					
				Issue Date	Budgeted Payment Date				
11	3,961	3,109	2,210	11	Genie 2018 Forklift	1,243.58			11
12	8,231	5,511	2,623	12	50 BFMII Travelift Lease	211.64			12
13	3,168			13	IFA Loans				13
14	15,360	8,620	4,833	14	TOTAL INTEREST	1,455.22	-	-	14
				Unappropriated Balance for Following Year By					
				Issue Date	Payment Date				
15	437,165	398,301	391,500	15	Total Appropriations	486,213	-	-	15
16	22,759	23,094	23,700	16	UNAPPROPRIATED ENDING FUND BALANCE	24,316			16
17	459,924	421,395	415,200	17	TOTAL REQUIREMENTS	510,529	-	-	17

FORM
LB-35

RESOURCES AND REQUIREMENTS

RV PARK IMPROVEMENT DEBT SERVICE FUND

Debt Payments are for:

- Revenue Bonds or
 General Obligation Bonds

Port of Brookings Harbor

		Historical Data			RESOURCES AND REQUIREMENTS		Budget for Next Year 2023-24		
		Actual		Adopted Budget			Proposed By Budget Officer	Approved By Budget	Adopted By Governing Body
First Preceding Year 2020/21	First Preceding Year 2021/22	Year 2022/23							
					Resources				
1			-	1	Cash Carryover	-	-	-	1
2			-	2	Interest	-	-	-	2
3	52,908	57,718	57,720	3	Transferred IN from General Fund	57,718			3
4				4					4
5	52,908	57,718	57,720	5	TOTAL RESOURCES	57,718	-	-	5
					Requirements				
					Principal Payments				
					Issue Date	Budgeted Payment Date			
6				6	July 15, 2020	Monthly on the 15th			
7	34,538	38,750	39,900	7	Restroom/Laundry Facility & Upgrade / Umpqua Bank/OR FFC Agreement 20	41,085			7
8	34,538	38,750	39,900	8	TOTAL PRINCIPAL	41,085	-	-	8
					Interest Payments				
					Issue Date	Budgeted Payment Date			
9				9	July 15, 2020	Monthly on the 15th			
10	18,370	18,969	17,820	10	Restroom/Laundry Facility & Upgrade / Umpqua Bank/OR FFC Agreement 20	16,633			10
11	18,370	18,969	17,820	11	TOTAL INTEREST	16,633	-	-	11
					Unappropriated Balance for Following Year By				
					Issue Date	Payment Date			
12				12					12
13	52,908	57,718	57,720	13	Total Appropriations	57,718	-	-	13
14				14	UNAPPROPRIATED ENDING FUND BALANCE				14
15	52,908	57,718	57,720	15	TOTAL REQUIREMENTS	57,718	-	-	15

RESOURCES AND REQUIREMENTS

CAPITAL PROJECTS FUND

Port of Brookings Harbor

	Historical Data			RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-24				
	Actual		Adopted Budget This Year Year 2022/23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2020/21	First Preceding Year 2021/22							
				RESOURCES					
1	2,500	40,431	(100,619)	1	Cash Carryover	2,500			1
2				2	Interest				2
3	73,095		103,119	3	Interfund Transfer from General Funds				3
4			934,000	4	FEMA DR-4432-OR and DR-4452-OR - State Matching Funds				4
5	585,846			5	State Lottery Funds - C2019375 Dock Repair & Improvement				5
6	90,000		2,646,000	6	FEMA - Dredging	1,835,304			6
7				7	WWTP - Fish Processing	3,500,000			7
8				8	Hazard Mitigation - Paving and Storm Drains	1,200,000			8
9				9	Business Oregon - Matching Funds FEMA PW162 (Dredging)	500,000			9
10				10	Business Oregon - Matching Funds FEMA (HMGP)	500,000			10
11	751,441	40,431	3,582,500	11	TOTAL RESOURCES	7,537,804	-	-	11
					REQUIREMENTS				
12	711,010			12	State Lottery Funds - C2019375 Dock Repair & Improv				12
13		103,119	3,580,000	13	FEMA - Dredging	1,835,304			13
14				14	WWTP - Fish Processing	3,500,000			14
15		37,931		15	Hazard Mitigation - Paving and Storm Drains	1,200,000			15
16				16	Business Oregon - Matching Funds FEMA PW162 (Dredging)	500,000			16
17				17	Business Oregon - Matching Funds FEMA (HMGP)	500,000			17
18			-	18	Interfund Transfer from Capital Projects (Due to/From)				18
19	711,010	141,050	3,580,000	19	Total Appropriations	7,535,304	-	-	19
20	40,431	(100,619)	2,500	20	UNAPPROPRIATED ENDING FUND BALANCE	2,500			20
21	751,441	40,431	3,582,500	21	TOTAL REQUIREMENTS	7,537,804	-	-	21

RESOURCES AND REQUIREMENTS

PORT CONSTRUCTION FUND

Port of Brookings Harbor

	Historical Data			RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-24				
	Actual		Adopted Budget This Year Year 2022/23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2020/21	First Preceding Year 2021/22							
				RESOURCES					
1	-	569,449	572,000	1	Cash Carryover	2,500			1
2	4,699	3,274	1,170	2	Interest				2
3	684,000	100,000		3	Interfund Transfer from General Funds	50,000			3
4		-		4					4
5	688,699	672,723	573,170	5	TOTAL RESOURCES	52,500	-	-	5
				REQUIREMENTS					
6	119,250	98,704	573,170	6	RV Park Restroom/Laundry Facility & Improvements				6
7				7	S.L.F.R.F	50,000			7
8				8					8
9				9					9
10	119,250	98,704	573,170	10	Total Appropriations	50,000	-	-	10
11	569,449	574,019		11	UNAPPROPRIATED ENDING FUND BALANCE	2,500			11
12	688,699	672,723	573,170	12	TOTAL REQUIREMENTS	52,500	-	-	12

FORM

LB-11

Resolution #307 established this fund in 1998 for dock maintenance, future dock replacements, equipment, land and buildings.

RESOURCES AND REQUIREMENTS

RESERVE FUND

Port of Brookings Harbor

	Historical Data			RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-24				
	Actual		Adopted Budget This Year Year 2022/23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2020/21	First Preceding Year 2021/22							
				RESOURCES					
1	161,270	186,939	215,700	1	Cash Carryover	226,000			1
2	1,374	1,157	1,500	2	Interest	2,000			2
3	24,295	27,704	26,000	3	Transferred IN from General Fund	24,000			3
4			-	4	Transferred IN from General Fund/Landing Fees	50,000			4
5				5					5
6	186,939	215,800	243,200	6	TOTAL RESOURCES	302,000	-	-	6
				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		215,800	243,200	11	Reserved for Future Expenditures	302,000			11
12	-	215,800	243,200	12	Total Appropriations	302,000	-	-	12
13	186,939			13	UNAPPROPRIATED ENDING FUND BALANCE				13
14	186,939	215,800	243,200	14	TOTAL REQUIREMENTS	302,000	-	-	14

Port of Brookings Harbor Budget FY 2023-24

SCHEDULES

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

	Historical Data			REQUIREMENT TOTALS	Budget for Next Year 2023-24				
	Actual		Adopted Budget This Year Year 2022/23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2020/21	First Preceding Year 2021/22							
PERSONNEL SERVICES									
1	83,858	-	-	1	Port Manager	-	-	-	1
2	106,565	259,902	289,000	2	Office Staff	270,475	-	-	2
3	-	-	-	3	RV Park Office Staff	-	-	-	3
4	280,098	241,386	267,800	4	Operations Staff	271,653	-	-	4
5	6,080	5,256	8,000	5	Overtime	11,475	-	-	5
6	155,824	169,353	193,300	6	Costs & Benefits	185,338	-	-	6
7	7,533	14,548	22,000	7	Workers Comp	15,000	-	-	7
8	83,756	101,738	106,600	8	Health Care & Dental	130,000	-	-	8
9	723,714	792,183	886,700	9	TOTAL PERSONNEL SERVICES	883,941	-	-	9
10	9	9	12	10	TOTAL FULL-TIME EQUIVALENT (FTE)	12			10
MATERIALS AND SERVICES									
11	4,397	5,408	5,624	11	Advertising & Notifications	5,476	-	-	11
12	432,923	330,817	635,490	12	Repairs and Maintenance	390,000	-	-	12
13	449,504	950,056	924,000	13	Fuel Purchased for resale	800,000	-	-	13
14	268,884	292,988	379,164	14	Utilities	310,000	-	-	14
15	41,755	32,711	51,032	15	Office Expense	41,000	-	-	15
16	52,109	58,217	64,134	16	Bank Services & Finance Fees	60,000	-	-	16
17	1,086	5,863	8,453	17	Travel & Training	10,000	-	-	17
18	7,724	55,699	46,089	18	Permit, Licenses, Taxes, Misc.	80,392	-	-	18
19	101,099	121,205	126,314	19	Insurance - Property, Liability & Bond	130,000	-	-	19
20	91,515	113,391	175,000	20	Professional Fees	235,000	-	-	20
21	1,450,996	1,966,355	2,415,300	21	TOTAL MATERIALS AND SERVICES	2,061,868	-	-	21
CAPITAL OUTLAY									
22	5,992	52,237	25,000	22	Land Improvements				22
23	-	-	-	23	Buildings	-	-	-	23
24	55,378	79,571	-	24	Equipment & Vehicle/s	-	-	-	24
25	61,370	131,808	25,000	25	TOTAL CAPITAL OUTLAY	-	-	-	25
26	2,236,080	2,890,346	3,327,000	26	TOTAL ALLOCATED REQUIREMENTS	2,945,809	-	-	26
REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS									
27				27	GENERAL FUND per Department Totals				27
28	1,449,803	1,235,814	1,066,000	28	Administration/Marina/Moorage & Storage	844,358	-	-	28
29	210,211	318,510	515,000	29	Beachfront RV Park	507,536	-	-	29
30	84,144	239,863	514,000	30	Commercial Retail	441,006	-	-	30
31	491,922	1,096,159	1,232,000	31	Fuel Dock	1,152,910	-	-	31
32	2,236,080	2,890,346	3,327,000	32	TOTAL ALLOCATED REQUIREMENTS	2,945,809	-	-	32

**Schedule A
GENERAL FUND BY DEPARTMENT**

REQUIREMENTS FOR: BEACHFRONT RV PARK

	Historical Data			DESCRIPTION	Budget for Next Year 2023-24				
	Actual		Adopted Budget This Year Year 2022/23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2020/21	First Preceding Year 2021/22							
				PERSONNEL SERVICES					
1		67,711	96,600	1	Office Staff	108,195			1
2	39,538			2	RV Park Office Staff				2
3		13,109	39,100	3	Operations Staff	23,754			3
4	826	1,552	2000	4	Overtime	2,777			4
5		12,483	47,000	5	Costs & Benefits	47,000			5
6		3,637	5,500	6	Workers Comp	3,750			6
7		24,834	29,000	7	Health Care & Dental	32,000			7
8				8					8
9	40,364	123,326	219,200	9	TOTAL PERSONNEL SERVICES	217,476	-	-	9
10	1.5	1.5	3	10	TOTAL FULL-TIME EQUIVALENT (FTE)	3			10
					MATERIALS AND SERVICES				
11	1,407	1,226	1,406	11	Advertising & Notifications	2,236			11
12	51,627	45,866	55,000	12	Repairs and Maintenance	86,588			12
13		-		13	Fuel Purchased for resale	-			13
14	76,653	87,506	120,000	14	Utilities	95,048			14
15	2,713	1,641	12,758	15	Office Expense	9,760			15
16	33,433	31,154	33,962	16	Bank Services & Finance Fees	24,257			16
17		28	100	17	Travel & Training	2,391			17
18	1,082	4,737	2,394	18	Permit, Licenses, Taxes, Misc.	8,225			18
19	1,604	7,283	6,520	19	Insurance - Property, Liability & Bond	14,771			19
20	1,328	9,354	38,660	20	Professional Fees	46,784			20
21	169,847	188,796	270,800	21	TOTAL MATERIALS AND SERVICES	290,060	-	-	21
					CAPITAL OUTLAY				
22		-	25,000	22	Land Improvements				22
23		-		23	Buildings				23
24		6,388		24	Equipment & Vehicle/s				24
25	-	6,388	25,000	25	TOTAL CAPITAL OUTLAY	-	-	-	25
26	210,211	318,510	515,000	26	TOTAL DEPT. REQUIREMENTS	507,536	-	-	26

Schedule A
GENERAL FUND BY DEPARTMENT

REQUIREMENTS FOR: COMMERCIAL RETAIL

	Historical Data			DESCRIPTION	Budget for Next Year 2023-24				
	Actual		Adopted Budget This Year Year 2022/23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2020/21	First Preceding Year 2021/22							
				PERSONNEL SERVICES					
1	-	16,007	51,700	1	Office Staff	44,082			1
2	-	24,480	75,600	2	Operations Staff	82,633			2
3		130	1,100	3	Overtime	1,186			3
4		12,489	43,900	4	Costs & Benefits	43,900			4
5		3,637	5,500	5	Workers Comp	3,750			5
6		21,896	21,800	6	Health Care & Dental	32,000			6
7				7					7
8				8					8
9	-	78,639	199,600	9	TOTAL PERSONNEL SERVICES	207,551	-	-	9
10	1	1	2.5	10	TOTAL FULL-TIME EQUIVALENT (FTE)	2.5			10
				MATERIALS AND SERVICES					
11	-	167	1,406	11	Advertising & Notifications	1,261			11
12	22,956	60,537	150,000	12	Repairs and Maintenance	47,017			12
13	-	-		13	Fuel Purchased for resale	-			13
14	40,543	33,914	55,164	14	Utilities	35,279			14
15	-	879	12,758	15	Office Expense	11,408			15
16	-	-		16	Bank Services & Finance Fees	-			16
17		20	100	17	Travel & Training	2,391			17
18	2,961	27,798	34,612	18	Permit, Licenses, Taxes, Misc.	48,859			18
19	16,563	21,448	21,700	19	Insurance - Property, Liability & Bond	26,144			19
20	1,121	16,461	38,660	20	Professional Fees	61,096			20
21	84,144	161,223	314,400	21	TOTAL MATERIALS AND SERVICES	233,455	-	-	21
				CAPITAL OUTLAY					
22				22	Land Improvements				22
23				23	Buildings			-	23
24				24	Equipment & Vehicle/s			-	24
25	-	-	-	25	TOTAL CAPITAL OUTLAY	-	-	-	25
26	84,144	239,863	514,000	26	TOTAL DEPT. REQUIREMENTS	441,006	-	-	26

Schedule A
GENERAL FUND BY DEPARTMENT
REQUIREMENTS FOR: FUEL DOCK

	Historical Data			DESCRIPTION	Budget for Next Year 2023-24				
	Actual		Adopted Budget This Year Year 2022/23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2020/21	First Preceding Year 2021/22							
				PERSONNEL SERVICES					
1	-	16,007	51,700	1	Office Staff	40,999			1
2	-	34,680	75,600	2	Operations Staff	82,633			2
3	-	130	1,100	3	Overtime	1,185			3
4	-	12,489	43,900	4	Costs & Benefits	43,900			4
5	-	3,637	5,500	5	Workers Comp	3,750			5
6	-	21,896	21,800	6	Health Care & Dental	32,000			6
7	-			7					7
8	-			8					8
9	-	88,839	199,600	9	TOTAL PERSONNEL SERVICES	204,467	-	-	9
10	0	0	2.5	10	TOTAL FULL-TIME EQUIVALENT (FTE)	2.5			10
				MATERIALS AND SERVICES					
11		167	1,406	11	Advertising & Notifications	944			11
12	18,860	26,402	30,000	12	Repairs and Maintenance	51,047			12
13	449,504	950,056	924,000	13	Fuel Purchased for resale	800,000			13
14	2,326	2,041	4,000	14	Utilities	10,954			14
15	-	924	12,758	15	Office Expense	8,678			15
16	6,786	14,017	16,344	16	Bank Services & Finance Fees	19,172			16
17	-	20	100	17	Travel & Training	2,391			17
18	278	3,054		18	Permits, Licenses, Taxes, & Misc.	7,415			18
19	2,907	4,141	5,132	19	Insurance - Property, Liability & Bond	7,375			19
20	-	6,497	38,660	20	Professional Fees	40,467			20
21	480,661	1,007,320	1,032,400	21	TOTAL MATERIALS AND SERVICES	948,443	-	-	21
				CAPITAL OUTLAY					
22		-		22	Land Improvements				22
23	-	-		23	Buildings				- 23
24	11,261	-		24	Equipment & Vehicle/s				24
25	11,261	-	-	25	TOTAL CAPITAL OUTLAY	-	-	-	25
26	491,922	1,096,159	1,232,000	26	TOTAL DEPT. REQUIREMENTS	1,152,910	-	-	26

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

Including Administration, Marine Services & Property Ground Use

	Historical Data			DESCRIPTION	Budget for Next Year 2023-24				
	Actual		Adopted Budget This Year Year 2022/23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2020/21	First Preceding Year 2021/22							
PERSONNEL SERVICES									
1	83,858			1	Port Manager				1
2	106,565	160,176	89,000	2	Office Staff	77,199			2
3				3	RV Park Office Staff				3
4	240,560	169,118	77,500	4	Operations Staff	82,633			4
5	5,254	3,444	3,800	5	Overtime	6,327			5
6	155,824	131,892	58,500	6	Costs & Benefits	50,538			6
7	7,533	3,637	5,500	7	Workers Comp	3,750			7
8	83,756	33,111	34,000	8	Health Care & Dental	34,000			8
9	683,350	501,378	268,300	9	TOTAL PERSONNEL SERVICES	254,447	-	-	9
10	10.25	10	10	10	TOTAL FULL-TIME EQUIVALENT (FTE)	4			10
MATERIALS AND SERVICES									
11	2,990	3,848	1,406	11	Advertising & Notifications	1,035			11
12	339,480	198,012	400,490	12	Repairs and Maintenance	205,349			12
13				13	Fuel Purchased for resale	-			13
14	149,362	169,527	200,000	14	Utilities	168,720			14
15	39,042	29,267	12,758	15	Office Expense	11,154			15
16	11,890	13,045	13,828	16	Bank Services & Finance Fees	16,571			16
17	1,086	5,795	8,153	17	Travel & Training	2,827			17
18	3,403	20,110	9,083	18	Permit, Licenses, Taxes, Misc.	15,893			18
19	80,025	88,334	92,962	19	Insurance - Property, Liability & Bond	81,709			19
20	89,066	81,078	59,020	20	Professional Fees	86,653			20
21	716,344	609,016	797,700	21	TOTAL MATERIALS AND SERVICES	589,911	-	-	21
CAPITAL OUTLAY									
22	5,992	52,237		22	Land Improvements				22
23	-	-		23	Buildings				23
24	44,117	73,183		24	Equipment & Vehicle/s				24
25	50,109	125,420	-	25	TOTAL CAPITAL OUTLAY	-	-	-	25
26	1,449,803	1,235,814	1,066,000	26	TOTAL DEPT. REQUIREMENTS	844,358	-	-	26

SCHEDULE B
Debt Service Fund Detailed Amortization Schedules

Creditor	Payment Dates	Principal Amt	Interest Amount	Pmt Amount	Balance 6/30/2023	Balance 7/1/2024
Umpqua Bank	7/15/2023	3,378	1,432	4,810	586,808	
RV Park Restroom/Laundry Facility & Upgrade	8/15/2023	3,386	1,424	4,810		
	9/15/2023	3,395	1,415	4,810		
	10/15/2023	3,403	1,407	4,810		
	11/15/2023	3,411	1,399	4,810		
	12/15/2023	3,419	1,390	4,810		
	1/15/2024	3,428	1,382	4,810		
	2/15/2024	3,436	1,374	4,810		
	3/15/2024	3,445	1,365	4,810		
	4/15/2024	3,453	1,357	4,810		
	5/15/2024	3,461	1,348	4,810		
	6/15/2024	3,470	1,340	4,810		
RV Park Restroom/Laundry Facility & Upgrades Total		41,085	16,633	57,718		545,723

m2Lease	Payment Dates	Principal Amt	Interest Amount	Pmt Amount	Balance 6/30/2023	Balance 7/1/2024
50BFMII Travelift Lease	7/22/2023	4,575	84	4,659	18,424	
	8/22/2023	4,596	64	4,659		
	9/22/2023	4,617	42	4,659		
	10/22/2023	4,638	21	4,659		
50BFMII Travelift Lease Total		18,424	212	18,636		-

SCHEDULE B
Debt Service Fund Detailed Amortization Schedules

Creditor	Payment Dates	Principal Amt	Interest Amount	Pmt Amount	Balance 6/30/2023	Balance 7/1/2024
Umpqua Bank Loan#747041620	7/15/2023	1,326	139	1,465	27,786	
2018 Genie Reach Forklift	8/15/2023	1,328	137	1,465		
	9/15/2023	1,335	130	1,465		
	10/15/2023	1,346	119	1,465		
	11/15/2023	1,349	116	1,465		
	12/15/2023	1,359	106	1,465		
	1/15/2024	1,363	102	1,465		
	2/15/2024	1,370	95	1,465		
	3/15/2024	1,382	82	1,465		
	4/15/2024	1,384	81	1,465		
	5/15/2024	1,393	71	1,465		
	6/15/2024	1,398	66	1,465		
Loan for Forklift Total		16,333	1,244	17,577		11,453

	Payment Dates	Principal Amt	Interest Amount	Pmt Amount	Balance 6/30/2023 (Includes Deferred Interest)	Balance 7/1/2024 (Includes Deferred Interest)
IFA Business Oregon						
3rd Quarter	9/30/2023	77,500	-	77,500	3,538,444	
4th Quarter	12/31/2023	77,500	-	77,500		
1st Quarter	3/31/2024	77,500	-	77,500		
2nd Quarter	6/30/2024	77,500	-	77,500		
80% for Asset Sales		-	-	-		
IFA Total		310,000	-	310,000		3,228,444
TOTAL DEBT SERVICE						
		385,842	18,089	403,931	4,171,462	3,785,620

Creditor		Principal Amt	Interest Amount	Pmt Amount	Balance 6/30/2023	Balance 7/1/2024
USDA Revenue Bond	11/6/2023	88,110	42,010	130,120	836,493	748,383
All Debt Totals		473,952	60,099	534,051	5,007,955	4,534,003