

RESOLUTION No. 2023-04

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

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

GENERAL FUND

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

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

REVENUE BOND DEBT SERVICE FUND - USDA

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

DEBT SERVICE FUND

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

RV PARK IMPROVEMENT DEBT SERVICE FUND

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

CAPITAL PROJECTS FUND

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

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

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

PORT CONSTRUCTION FUND

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

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

RESERVE FUND

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

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

RESOLUTION MAKING APPROPRIATIONS

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

Revenue Bond Debt Service Fund

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

Debt Service Fund

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

RV Park Improvement Debt Service Fund

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

Capital Projects Fund

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

Port Construction Fund

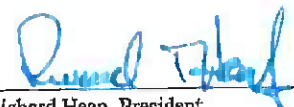
Capital Outlay.....	-	-	-
Total Appropriations	573,170	70,015	643,185
Total Unappropriated and Reserve Amounts	-	2,500	2,500
Port Construction Fund Total Requirements	573,170	72,515	645,685

Reserve Fund

Capital Outlay.....	-	-	-
Total Appropriations	-	-	-
Total Unappropriated and Reserve Amounts	243,200	180,036	423,236
Reserve Fund Total Requirements	243,200	180,036	423,236

Total APPROPRIATIONS, All Funds	8,882,510	(3,398,749)	5,483,761
Total Unappropriated and Reserve Amounts, All Funds	398,060	182,536	580,596
TOTAL ADOPTED BUDGET	9,280,570	(3,216,213)	6,064,357

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

X 
Richard Heap, President

ATTEST:
X 
Sharon Hartung, Treasurer/Secretary



Port of Brookings Harbor

First Supplemental Budget FY 2022-23

Table of Contents

GENERAL FUND

Resources	1
Requirements Summary by Fund, Organizational Unit or Program	2
Requirements Summary Not Allocated to an Organizational Unit or Program	3

REVENUE BOND DEBT SERVICE FUND - USDA

Resources and Requirements	4
----------------------------	---

DEBT SERVICE FUND

Resources and Requirements	5
----------------------------	---

RV PARK IMPROVEMENT DEBT SERVICE FUND

Resources and Requirements	6
----------------------------	---

CAPITAL PROJECTS FUND

Resources and Requirements	7
----------------------------	---

PORT CONSTRUCTION FUND

Resources and Requirements	8
----------------------------	---

RESERVE FUND

Resources and Requirements	9
----------------------------	---

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

This Institution is an Equal Opportunity Provider

**RESOURCES
GENERAL FUND**

Port of Brookings Harbor

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2022-23			*Actual Numbers are based on 10-month data and 2-month estimate	
	Actual		Adopted Budget This Year Year 2021/22		Adopted by Resolution No. 2022-06 June 15, 2022	First Supplemental Budget Adopted by Resolution No. 2023-04			
	First Preceding Year 2019/20	First Preceding Year 2020/21							
1	280,776	243,690	532,000	1 Cash Carryover	490,000	340,000	1	(150,000) Decrease due to actuals	
2	9,752	10,227	9,000	2 Previously levied taxes estimated to be received	10,000	10,000	2		
3	2,904	2,021	2,000	3 Interest	2,000	5,000	3	3,000 Increase due to interest rate increases	
4	220,427			4 Interfund Transfer from Capital Projects		35,000	4	35,000 Increase due to reimbursement from FEMA prior budget years (2019-2022)	
5				5 OTHER RESOURCES			5		
6	714,734	809,233	735,000	6 Marina / Moorage, Storage, Marine Services, Events	842,000	785,000	6	(57,000) Decrease due to actuals	
7	594,084	863,821	750,000	7 Beachfront RV Park	800,000	700,000	7	(100,000) Decrease due to site closures during remodel	
8	113,898			8 Boatyard			8	-	
9	514,386	549,110	580,280	9 Commercial / Retail Leases	635,000	600,000	9	(35,000) Decrease due to actuals	
10	780,640	534,500	850,000	10 Fuel Dock	1,050,000	1,050,000	10		
11	5,634	-		11 Land Use Events			11		
12				12			12		
13				13			13		
14	5,742	1,475	50,000	14 Asset Sales	10,000	174,236	14	164,236 Increase due property sale	
15	31,036	32,967	50,000	15 Miscellaneous	66,000	66,000	15		
16		790,000		16 Long Term Debt Borrowings			16		
17		104,785	20,000	17 Grants & Other Funding	20,000	50,000	17	30,000 Increase due to SLFRF State and Local Fiscal Recovery Funds received from Curry County	
18				18			18		
19				19			19		
20				20			20		
21				21			21		
22				22			22		
23	3,273,962	3,851,950	3,588,280	23 Total resources, except taxes to be levied	3,825,000	3,815,236	23	(109,764)	
24			270,000	24 Taxes estimated to be received	250,000	261,000	24	11,000 Increase based on Detail of Taxing District Levies received from Curry	
25	235,948	245,690		25 Taxes collected in year levied			25		
26	3,509,910	4,097,640	3,858,280	26 TOTAL RESOURCES	4,175,000	4,076,236	-	26 (98,764) Overall Decrease	

FORM
LB-30

REQUIREMENTS SUMMARY
Allocated to a Program & Activity
GENERAL FUND

Port of Brookings Harbor

	Historical Data			REQUIREMENT TOTALS	Budget for Next Year 2022-23			* Actual Numbers are based on 10-month data and 2-month estimate
	Actual		Adopted Budget This Year Year 2021/22		Adopted by Resolution No. 2022-06 June 15, 2022	First Supplemental Budget Adopted by Resolution No. 2023-04		
	First Preceding Year 2019/20	First Preceding Year 2020/21						
				PERSONNEL SERVICES				
1	78,755	83,858	88,470	1	Salary Port Manager	-	-	1
2	123,472	106,565	132,000	2	Office Staff	289,000	276,000	2 (14,000) Decrease due to staff changes
3	26,653	39,538	58,465	3	Hourly / RV Park Office Staff	-	-	3
4	232,707	240,560	250,000	4	Operations Staff	267,800	249,728	4 (18,072) Decrease due to staff changes
5	7,377	6,080	7,255	5	Overtime	8,000	11,000	5 3,000 Increase due to actuals
6	154,405	155,824	165,310	6	Costs & Benefits	193,300	150,000	6 (43,300) Decrease due to actuals
7	15,908	7,533	15,000	7	Workers Comp	22,000	22,000	7
8	82,135	83,756	99,500	8	Health Care & Dental	106,800	106,600	8
9	724,412	723,714	814,000	9	TOTAL PERSONNEL SERVICES	886,700	814,328	9 (72,372)
10	9	9	11	10	TOTAL FULL-TIME EQUIVALENT (FTE)	12	10	10
					MATERIALS AND SERVICES			
11	7,997	4,397	8,680	11	Advertising & Notifications	5,624	5,624	11
12	533,411	432,923	460,319	12	Repairs and Maintenance	635,490	400,000	12 (235,490) Decrease due to actuals
13	689,074	449,504	805,000	13	Fuel Purchased for resale	924,000	900,000	13 (24,000) Decrease due to actuals
14	279,355	268,884	292,964	14	Utilities	379,164	275,000	14 (104,164) Decrease due to actuals
15	44,221	41,755	60,000	15	Office Expense	51,032	25,000	15 (26,032) Decrease due to actuals
16	41,401	52,109	60,482	16	Bank Services & Finance Fees	64,134	55,000	16 (9,134) Decrease due to actuals
17	9,535	1,086	7,500	17	Travel & Training	8,453	4,000	17 (4,453) Decrease due to actuals
18	10,757	7,724	37,000	18	Permit, Licenses, Taxes, Misc.	46,089	55,000	18 8,911 Increase due to actuals
19	98,009	101,099	95,282	19	Insurance - Property, Liability & Bond	126,314	126,314	19
20	97,961	91,515	120,426	20	Professional Fees	175,000	250,000	20 75,000 Increase due to need for legal advice i.e. contracts, lease writing, etc.
21	1,809,721	1,450,998	1,947,662	21	TOTAL MATERIALS AND SERVICES	2,415,300	2,095,938	21 (319,362)
					CAPITAL OUTLAY			
22	-	5,992	57,000	22	Land Improvements	25,000	36,000	22 11,000 Increase due to wi-fi upgrade and site-fencing at RV park
23	29,724	-	-	23	Buildings	-	-	23
24	-	55,378	82,000	24	Equipment & Vehicle/s	-	-	24
25	29,724	61,370	149,000	25	TOTAL CAPITAL OUTLAY	25,000	36,000	25 11,000 Increase due to wi-fi upgrade and site-fencing at RV park
26	2,563,857	2,236,080	2,910,662	26	TOTAL ALLOCATED REQUIREMENTS	3,327,000	2,946,266	26 (380,734)
					REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS			
27				27	GENERAL FUND per Department Totals			27
28	1,450,753	1,449,803	1,677,667	28	Marina / Moorage, Storage, Marine Services, Events	1,066,000	765,961	28 (300,039) Decrease due to actuals
29	174,171	210,211	250,345	29	Beachfront RV Park	515,000	455,615	29 (59,384) Decrease due to actuals
30	226,806	84,144	145,160	30	Commercial / Retail Leases	514,000	510,231	30 (3,769) Decrease due to actuals
32	712,127	491,922	837,490	32	Fuel Dock	1,232,000	1,214,818	32 (17,182) Decrease due to actuals
33	2,563,857	2,236,080	2,910,662	33	TOTAL ALLOCATED REQUIREMENTS	3,327,000	2,946,266	33 (380,734)

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 2022-23			
	Actual		Adopted Budget This Year Year 2021/22		Adopted by Resolution No. 2022-05 June 15, 2022	First Supplemental Budget Adopted by Resolution No. 2023-04		
	First Preceding Year 2019/20	First Preceding Year 2020/21						
				PERSONNEL SERVICES NOT ALLOCATED				
1			1					1
2	-	-	-	2				2
3				3	TOTAL PERSONNEL SERVICES			3
4				4	TOTAL FULL-TIME EQUIVALENT (FTE)			4
				MATERIALS AND SERVICES NOT ALLOCATED				
5				5				5
6	-	-	-	6	TOTAL MATERIALS AND SERVICES			6
				CAPITAL OUTLAY NOT ALLOCATED				
7	-	-	-	7				7
8				8	TOTAL CAPITAL OUTLAY			8
				DEBT SERVICE				
9	-	-	-	9				9
10	-	-	-	10	TOTAL DEBT SERVICE			10
				SPECIAL PAYMENTS				
11	-	-	-	11				11
12	-	-	-	12	TOTAL SPECIAL PAYMENTS			12
				INTERFUND TRANSFERS				
13	130,120	130,118	130,120	13	Transfer to Bond Debt Service Fund	130,120	130,120	- 13
14	383,464	364,881	423,485	14	Transfer to Debt Service Fund	391,484	391,484	- 14
15	-	52,908	57,718	15	Transfer to RV Park Improvement Debt Service Fund	57,720	57,720	- 15
16	62,808	73,095	-	16	Transfer to Capital Projects Fund	-	43,539	- 16
17	-	684,000	125,000	17	Transfer to Port Construction Fund	-	85,835	- 17
18	128,200	24,295	34,000	18	Transfer to Reserve Fund	28,000	198,236	- 18
19	702,393	1,329,095	770,323	19	TOTAL INTERFUND TRANSFERS	605,324	886,934	- 19
20			20,000	20	OPERATING CONTINGENCY	217,676	217,676	20
21	702,393	1,329,095	790,323	21	TOTAL REQUIREMENTS NOT ALLOCATED	823,000	1,104,610	- 21
22	2,563,857	2,236,080	2,910,662	22	TOTAL ORG./PROG. REQUIREMENTS	3,327,000	2,946,626	22
23	3,266,250	3,565,175	3,700,985	23	Total Appropriations	4,150,000	4,051,236	23
24	243,690	532,485	157,295	24	UNAPPROPRIATED ENDING FUND BALANCE	25,000	25,000	24
25	3,509,940	4,097,660	3,858,280	25	TOTAL REQUIREMENTS	4,175,000	4,076,236	25

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

43,539 Increase transfer, waiting for reimbursement
65,835 Increase transfer to satisfy contract for RV Park Improvement Project
172,236 Increase transfer due sale of property
281,610 Increase Total Requirements
(380,374) Decrease Total Requirements
(98,764) Decrease Total Appropriations
(98,764) Overall Decrease

RESOURCES AND REQUIREMENTS
REVENUE BOND DEBT SERVICE FUND - USDA

Bond Debt Payments are for:

- Revenue Bonds or
- General Obligation Bonds

Port of Brookings Harbor

Historical Data				DESCRIPTION OF RESOURCES AND REQUIREMENTS		Budget for Next Year 2022-23			
Actual		Adopted Budget This Year Year 2021/22	Adopted by Resolution No. 2022-06 June 15, 2022			First Supplemental Budget Adopted by Resolution No. 2023-04			
First Preceding Year 2019/20	First Preceding Year 2020/21								
Resources									
1	99,898	101,658	102,380	1	Cash Carry Over	102,820	102,820	1	
2	1,760	698	500	2	Interest	840	840	2	
3	130,120	130,116	130,120	3	Transferred from General Fund	130,120	130,120	3	
4	231,778	232,472	233,000	4	TOTAL RESOURCES	233,780	233,780	- 4	
Requirements									
Bond Principal Payments									
					Issue Date	Budgeted Payment Date			
5	72,467	76,091	79,917	5	November 6, 2000	November 6, 2022	83,913	83,913	5
6				6					6
7	72,467	76,091	79,917	7	TOTAL PRINCIPAL		83,913	83,913	- 7
Bond Interest Payments									
					Issue Date	Budgeted Payment Date			
8	57,653	54,029	50,203	8	November 6, 2000	November 6, 2022	46,207	46,207	8
9				9					9
10	57,653	54,029	50,203	10	TOTAL INTEREST		46,207	46,207	- 10
Unappropriated Balance for Following Year By									
					Issue Date	Payment Date			
11				11					11
12	130,120	130,120	130,120	12	Total Appropriations	130,120	130,120	- 12	
13	101,658	102,352	102,880	13	UNAPPROPRIATED ENDING FUND BALANCE	103,680	103,680	13	
14	231,778	232,472	233,000	14	TOTAL REQUIREMENTS	233,780	233,780	- 14	

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

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

RESOURCES AND REQUIREMENTS

Debt Payments are for:

- Revenue Bonds or
- General Obligation Bonds

FORM
LB-35

Debt Service Fund

Port of Brookings Harbor

Historical Data				DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-23		
Actual			Adopted Budget This Year Year 2021/22		Adopted by Resolution No. 2022-06 June 15, 2022	First Supplemental Budget Adopted by Resolution No. 2023-04	
First Preceding Year 2019/20	First Preceding Year 2020/21						
Resources							
1	21,006	94,694	27,420	1 Cash Carryover	23,100	23,100	1
2	1,062	645	450	2 Interest	616	616	2
3	383,464	384,681	423,485	3 Transferred IN from General Fund	391,484	391,484	3
4				4			4
5	405,552	459,924	451,355	5 TOTAL RESOURCES	415,200	415,200	- 5
Requirements							
Principal Payments							
				Issue Date	Budgeted Payment Date		
6	15,192			6 Tidewinds	Monthly		6
7	12,802	13,616	14,469	7 Genie 2018 Forklift	Monthly on the 15th	15,374	15,374
8	45,079	47,677	50,447	8 50 BFMII Travelift Lease	Monthly on the 22nd	53,293	53,293
9	222,122	360,512	350,000	9 IFA Loans	Quarterly	318,000	318,000
10	295,195	421,805	414,915	10 TOTAL PRINCIPAL		386,667	386,667
				Interest Payments			
				Issue Date	Budgeted Payment Date		
11	4,775	3,951	3,108	11 Genie 2018 Forklift	Monthly on the 15th	2,210	2,210
12	10,829	6,231	5,461	12 50 BFMII Travelift Lease	Monthly on the 22nd	2,623	2,623
13	59	3,168	-	13 IFA Loans	Quarterly		
14				14			
15	15,663	15,350	8,669	15 TOTAL INTEREST		4,833	4,833
				Unappropriated Balance for Following Year By			
				Issue Date	Payment Date		
16	310,858	437,165	423,485	16 Total Appropriations		391,500	391,500
17	84,694	22,759	27,670	17 UNAPPROPRIATED ENDING FUND BALANCE		23,700	23,700
18	406,552	459,924	451,355	18 TOTAL REQUIREMENTS		415,200	415,200

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

RESOURCES AND REQUIREMENTS

RV Park Improvement Debt Service Fund

Debt Payments are for:

- Revenue Bonds or
- General Obligation Bonds

Port of Brookings Harbor

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

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

RESOURCES AND REQUIREMENTS

CAPITAL PROJECTS FUND

Port of Brookings Harbor

Historical Data				RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-23			* Actual Numbers are based on 10-month data and 2-month estimate	
Actual		Adopted Budget This Year Year 2021/22	Adopted by Resolution No. 2022-05 June 15, 2022		First Supplemental Budget Adopted by Resolution No. 2023-04				
First Preceding Year 2019/20	First Preceding Year 2020/21								
RESOURCES									
1	10,579	2,500	40,000	1	Cash Carryover	2,500	2,500	1	
2	-			2	interest			2	
3	62,609	73,085		3	Interfund Transfer from General Funds		43,539	3	43,539 Increase transfer, waiting for reimbursement
4	4,825			4	OSMB MAP Grant			4	
5	182,179			5	FEMA DR-2458-OR PW319 Basin 1 Piling Project			5	
6		90,000	1,860,000	6	FEMA DR-4432-OR and DR-4452-OR - Federal Funding	2,846,000	86,461	6	(2,579,539) Decrease due to waiting on FEMA funding for project
7				7	FEMA DR-4432-OR and DR-4452-OR - State Matching Funds	934,000	-	7	(934,000) Decrease due to delay of FEMA project
8	14,154	585,848		8	State Lottery Funds - C2019375 Dock Repair & Improvement			8	
9				9	EPA Wastewater Treatment Plant		100,000	9	100,000 Added for Engineering & Permitting expenses
10	274,340	751,441	1,900,000	10	TOTAL RESOURCES	3,582,500	212,500	- 10	(3,370,000)
REQUIREMENTS									
11	2,499			11	OSMB MAP Grant			11	
12	2,830	711,010	1,897,500	12	FEMA DR-4432-OR and DR-4452-OR	3,580,000	75,000	12	(3,505,000) Decrease due to waiting on FEMA funding for project
13	46,084			13	State Lottery Funds - C2019375 Dock Repair & Improv			13	
14				14	EPA Wastewater Treatment Plant		100,000	9	100,000 Added for Engineering & Permitting expenses
15				15				15	
16				16				16	
17	220,427		-	17	Interfund Transfer from Capital Projects (Due to/From)		35,000	17	35,000 Amount owed to General Funds
18	271,840	711,010	1,897,500	18	Total Appropriations	3,580,000	210,000	- 18	(3,370,000)
19	2,500	40,431	2,500	19	UNAPPROPRIATED ENDING FUND BALANCE	2,500	2,500	19	
20	274,340	751,441	1,900,000	20	TOTAL REQUIREMENTS	3,582,500	212,500	- 20	(3,370,000) Overall Decrease

RESOURCES AND REQUIREMENTS

Port Construction Fund

Port of Brookings Harbor

Historical Data			RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-23		* Actual Numbers are based on 10-month data and 2-month estimate
Actual		Adopted Budget This Year 2021/22		Adopted by Resolution No. 2022-06 June 15, 2022	First Supplemental Budget Adopted by Resolution No. 2023-04	
First Preceding Year 2019/20	First Preceding Year 2020/21					
			RESOURCES			
1	-	575,000	1 Cash Carryover	572,000	574,000	1 2,000 Increase due to actuals
2	4,699	2,000	2 Interest	1,170	5,650	2 4,680 Increase due to interest rate increases
3	684,000	125,000	3 Interfund Transfer from General Funds		65,835	3 65,835 Increase due to change orders with the RV Park Improvement Project
4		-	4			4
5	-	688,699	5 TOTAL RESOURCES	573,170	645,685	5 72,515
			REQUIREMENTS			
6	119,250	702,000	6 RV Park Improvement Project	573,170	643,185	6 70,015 Increase due to change orders with the RV Park Improvement Project
7			7			7
8			8			8
9			9			9
10	119,250	702,000	10 Total Appropriations	573,170	643,185	10 70,015 Increase in Total Appropriations
11	569,449		11 UNAPPROPRIATED ENDING FUND BALANCE		2,500	11 2,500 Increase to keep account open for future projects
12	-	688,699	12 TOTAL REQUIREMENTS	573,170	645,685	12 72,515 Overall Increase

FORM
LB-11

RESOURCES AND REQUIREMENTS

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

RESERVE FUND

Port of Brookings Harbor

	Historical Data			DESCRIPTION	Budget for Next Year 2022-23				* Actual Numbers are based on 10-month data and 2-month estimate	
	Actual		Adopted Budget This Year Year 2021/22		RESOURCES AND REQUIREMENTS	Adopted by Resolution No. 2022-05 June 15, 2022	First Supplemental Budget Adopted by Resolution No. 2023-			
	First Preceding Year 2019/20	First Preceding Year 2020/21								
				RESOURCES						
1	33,092	161,270	186,575	1 Cash Carryover	215,700	215,700	1			
2	1,978	1,374	1,200	2 Interest	1,500	9,300	2	7,800 Increase due to interest rate increases		
3	126,200	24,295	34,000	3 Transferred IN from General Fund	28,000	198,236	3	172,236 Decrease \$2,000 (no asset sales) and increase due sale of property		
4				4			4			
5				5			5			
6	161,270	186,939	221,775	6 TOTAL RESOURCES	243,200	423,236	-	180,036		
				REQUIREMENTS						
7				7 Transferred OUT to General Fund			7			
8				8 Transferred OUT to Capital Projects Fund			8			
9				9			9			
10				10			10			
11				11 Reserved for Future Expenditures	243,200	423,236	11	180,036 Increase due to interest & land sale		
12	-	-	-	12 Total Appropriations	-	-	-	Amount moved to Unappropriated funds to correct line item error		
13	161,270	186,939	221,775	13 UNAPPROPRIATED ENDING FUND BALANCE	243,200	423,236	13	180,036 Increase Unappropriated Funds		
14	161,270	186,939	221,775	14 TOTAL REQUIREMENTS	243,200	423,236	-	180,036 Overall Increase		

SCHEDULES

Table of Contents

SCHEDULE A - REQUIREMENTS FOR: General Fund by Department

General Fund Totals	1
Beachfront RV Park	2
Commercial Retail	3
Fuel Dock	4
Marina	5

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

Port of Brookings Harbor

Historical Data				Budget for Next Year 2022-23		* Actual Numbers are based on 10-month data and 2-month estimate			
Actual		Adopted Budget This Year 2021/22	Adopted by Resolution No. 2022-06 June 15, 2022		First Supplemental Budget Adopted by Resolution No. 2023-04				
First Preceding Year 2019/20	First Preceding Year 2020/21								
REQUIREMENT TOTALS									
PERSONNEL SERVICES									
			1	Port Manager	-	-	1		
1	78,755	83,858	88,470	2	Office Staff	289,000	275,000	2	(14,000) Decrease due to actuals
2	123,472	106,565	132,000	3	Hourly / RV Park Office Staff	-	-	3	
3	28,653	39,538	56,465	4	Operations Staff	257,800	250,088	4	(7,712) Decrease due to actuals
4	232,707	240,880	250,000	5	Overtime	8,000	11,000	5	3,000 Increase due to actuals
5	7,977	6,080	7,255	6	Costs & Benefits	193,300	150,000	6	(43,300) Decrease due to actuals
6	154,405	155,824	165,310	7	Workers Comp	22,000	22,000	7	
7	15,908	7,533	15,000	8	Health Care & Dental	106,600	106,600	8	
8	82,135	83,755	89,500	9	TOTAL PERSONNEL SERVICES	886,700	814,688	-	(72,012)
9	724,412	723,714	814,000	10	TOTAL FULL-TIME EQUIVALENT (FTE)	12	12	9	10
10	9	9	12	MATERIALS AND SERVICES					
11	7,897	4,397	8,660	11	Advertising & Notifications	5,624	5,624	11	
12	533,411	432,923	480,318	12	Repairs and Maintenance	635,490	400,000	12	(235,490) Decrease due to actuals
13	889,074	449,504	805,000	13	Fuel Purchased for resale	924,000	900,000	13	(24,000) Decrease due to actuals
14	279,355	269,884	292,864	14	Utilities	379,164	275,000	14	(104,164) Decrease due to actuals
15	44,221	41,758	60,000	15	Office Expense	51,032	25,000	15	(26,032) Decrease due to actuals
16	41,401	52,109	60,482	16	Bank Services & Finance Fees	64,134	55,000	16	(9,134) Decrease due to actuals
17	9,535	1,085	7,500	17	Travel & Training	8,453	4,000	17	(4,453) Decrease due to actuals
18	10,757	7,724	37,000	18	Permit, Licenses, Taxes, Misc.	46,089	55,000	18	8,911 Increase due to actuals
19	95,009	101,099	95,292	19	Insurance - Property, Liability & Bond	126,314	126,314	19	
20	97,981	91,515	120,425	20	Professional Fees	175,000	250,000	20	75,000 Increase due to actuals
21	1,809,721	1,450,896	1,947,662	21	TOTAL MATERIALS AND SERVICES	2,415,300	2,095,938	-	(319,362)
CAPITAL OUTLAY									
22	-	5,992	57,000	24	Land Improvements	25,000	35,000	24	11,000 Increase due to wi-fi upgrade and site-fencing at RV park
23	29,724	-	-	25	Buildings	-	-	25	
24	-	55,378	92,000	26	Equipment & Vehicles	-	-	26	
30	29,724	61,370	149,000	30	TOTAL CAPITAL OUTLAY	25,000	35,000	-	11,000 Increase due to wi-fi upgrade and site-fencing at RV park
31	2,563,857	2,236,080	2,910,662	31	TOTAL ALLOCATED REQUIREMENTS	3,327,000	2,946,626	-	(380,374)
REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS									
32				32	GENERAL FUND per Department Totals			32	
33	1,450,783	1,449,803	1,677,667	33	Marina: Moorage, Storage, Marine Services, Grants, Events	1,066,000	765,961	33	(300,039) Decrease due to actuals
34	174,171	210,211	250,345	34	Beachfront RV Park	515,000	455,815	34	(59,184) Decrease due to actuals
35	226,806	84,144	145,160	35	Commercial Retail	514,000	510,231	35	(3,769) Decrease due to actuals
36	712,127	491,922	837,480	36	Fuel Dock	1,232,000	1,214,818	36	(17,182) Decrease due to actuals
37	2,563,857	2,236,080	2,910,662	37	TOTAL ALLOCATED REQUIREMENTS	3,327,000	2,946,626	-	(380,374) Overall Decrease

REQUIREMENTS FOR: BEACHFRONT RV PARK

	Historical Data			DESCRIPTION	Budget for Next Year 2022-23							
	Actual		Adopted Budget This Year Year 2021/22		Adopted by Resolution No. 2022-08 June 15, 2022	First Supplemental Budget Adopted by Resolution No. 2023-04						
	First Preceding Year 2019/20	First Preceding Year 2020/21										
PERSONNEL SERVICES												
				1	Office Staff	96,600	62,600	1				
1				2	Hourly / RV Park Office Staff			2				
2	28,653	39,538	56,466	3	Operations Staff	39,100	39,100	3				
3	72			4	Overtime	2,000	2,000	4				
4	659	826	600	5	Costs & Benefits	47,000	36,250	5				
5				6	Workers Comp	5,500	5,500	6				
6				7	Health Care & Dental	29,000	29,000	7				
7				8	TOTAL PERSONNEL SERVICES	219,200	174,450	-	(44,750) Decrease due to actuals			
8	29,384	40,364	57,065	9	TOTAL FULL-TIME EQUIVALENT (FTE)	3	3	3				
9	1.50	1.50	1.25	MATERIALS AND SERVICES								
MATERIALS AND SERVICES												
10	1,410	1,407	1,212	10	Advertising & Notifications	1,406	1,406	10				
11	32,811	51,627	38,471	11	Repairs and Maintenance	55,000	58,689	11				
12	-			12	Fuel Purchased for resale			12				
13	68,380	76,653	74,685	13	Utilities	120,000	100,000	13				
14	2,608	2,713	4,567	14	Office Expense	12,758	4,000	14				
15	20,109	33,433	35,874	15	Bank Services & Finance Fees	33,962	18,333	15				
16				16	Travel & Training	100	100	16				
17	6,905	1,082	6,686	17	Permit, Licenses, Taxes, Misc.	2,394	11,305	17				
18	1,732	1,604	1,341	18	Insurance - Property, Liability & Bond	6,520	6,520	18				
19	10,831	1,328	3,464	19	Professional Fees	38,660	44,813	19				
20	144,787	169,847	166,280	20	TOTAL MATERIALS AND SERVICES	270,800	245,166	-	(25,634) Decrease due to actuals			
CAPITAL OUTLAY												
21			27,000	21	Land Improvements	25,000	36,000	21	<i>Increase due to wi-fi upgrade and site-fencing at RV park</i>			
22				22	Buildings			22				
23				23	Equipment & Vehicle/s			23				
24			27,000	24	TOTAL CAPITAL OUTLAY	25,000	36,000	-				
25	174,171	210,211	250,346	25	TOTAL DEPT. REQUIREMENTS	515,000	455,616	-	(59,384) Decrease due to actuals			

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

Schedule A
GENERAL FUND BY DEPARTMENT
REQUIREMENTS FOR: COMMERCIAL RETAIL

Historical Data				DESCRIPTION	Budget for Next Year 2022-23			* Actual Numbers are based on 10-month data and 2-month estimate
Actual		Adopted Budget This Year Year 2021/22	Adopted by Resolution No. 2022-06 June 15, 2022		First Supplemental Budget Adopted by Resolution No. 2023-04			
First Preceding Year 2019/20	First Preceding Year 2020/21							
				PERSONNEL SERVICES				
1	-			1 Office Staff	51,700	51,700	1	
2				2 Operations Staff	75,600	69,342	2	
3				3 Overtime	1,100	1,100	3	
4				4 Costs & Benefits	43,900	36,250	4	
5				5 Workers Comp	5,500	5,500	5	
6				6 Health Care & Dental	21,800	21,800	6	
7	-	-	-	7 TOTAL PERSONNEL SERVICES	199,600	185,692	7	(13,908) Decrease due to actuals
8	1	1		8 TOTAL FULL-TIME EQUIVALENT (FTE)	2.5	2.5	8	2.5
				MATERIALS AND SERVICES				
9	-	-	-	9 Advertising & Notifications	1,406	1,406	9	
10	146,747	22,956	48,164	10 Repairs and Maintenance	150,000	153,689	10	
11	-	-	-	11 Fuel Purchased for resale			11	
12	61,791	40,543	54,524	12 Utilities	55,154	69,750	12	
13	-	-	-	13 Office Expense	12,750	4,000	13	
14	-	-	-	14 Bank Services & Finance Fees			14	
15	-	-	-	15 Travel & Training	100	100	15	
16	682	2,961	25,200	16 Perm't, Licenses, Taxes, Misc.	34,612	34,612	16	
17	12,226	16,663	12,370	17 Insurance - Property, Liability & Bond	21,700	21,700	17	
18	5,360	1,121	4,802	18 Professional Fees	38,660	40,282	18	
19	226,806	84,144	145,160	19 TOTAL MATERIALS AND SERVICES	314,400	324,539	19	10,139 Increase due to actuals
				CAPITAL OUTLAY				
20				20 Land Improvements			20	
21				21 Buildings			21	
22	-	-	-	22 Equipment & Vehicle/s			22	
23	-	-	-	23 TOTAL CAPITAL OUTLAY	-	-	23	
24	226,806	84,144	145,160	24 TOTAL DEPT. REQUIREMENTS	514,000	510,231	24	(3,769) Decrease due to actuals

Schedule A
GENERAL FUND BY DEPARTMENT
REQUIREMENTS FOR: FUEL DOCK

Port of Brookings Harbor

Historical Data				DESCRIPTION	Budget for Next Year 2022-23		
Actual		Adopted Budget This Year Year 2021/22			Adopted by Resolution No. 2022-08 June 15, 2022	First Supplemental Budget Adopted by Resolution No. 2023-04	
First Preceding Year 2019/20	First Preceding Year 2020/21						
				PERSONNEL SERVICES			
1				1 Office Staff	51,700	51,700	1
2				2 Operations Staff	75,600	68,982	2
3				3 Overtime	1,100	1,100	3
4				4 Costs & Benefits	43,900	39,250	4
5				5 Workers Comp	5,500	5,500	5
6				6 Health Care & Dental	21,800	21,800	6
7	-	-	-	7 TOTAL PERSONNEL SERVICES	195,500	185,332	7 <i>(14,268) Decrease due to actuals</i>
8	0	0	0	8 TOTAL FULL-TIME EQUIVALENT (FTE)	2.5	2.5	8
				MATERIALS AND SERVICES			
9				9 Advertising & Notifications	1,406	1,406	9
10	6,444	18,860	13,570	10 Repairs and Maintenance	30,000	39,689	10
11	689,074	449,504	805,003	11 Fuel Purchased for resale	924,000	900,000	11
12	4,699	2,326	3,655	12 Utilities	4,000	4,000	12
13	110	-	-	13 Office Expense	12,758	4,000	13
14	10,388	8,786	13,900	14 Bank Services & Finance Fees	16,344	18,333	14
15				15 Travel & Training	100	100	15
16	278	278	-	16 Permits, Licenses, Taxes, & Misc.			16
17	1,134	2,907	1,565	17 Insurance - Property, Liability & Bond	5,132	5,132	17
18	-	-	-	18 Professional Fees	28,660	62,826	18
19	712,127	480,661	837,490	19 TOTAL MATERIALS AND SERVICES	1,032,466	1,029,485	19 <i>(2,981) Decrease due to actuals</i>
				CAPITAL OUTLAY			
20				20 Land Improvements			20
21				21 Buildings			21
22		11,261		22 Equipment & Vehicle/s			22
23		11,261		23 TOTAL CAPITAL OUTLAY			23
24	712,127	491,922	837,490	24 TOTAL DEPT. REQUIREMENTS	1,232,555	1,214,518	24 <i>(17,182) Decrease due to actuals</i>

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

Increase due to wi-fi upgrade

Schedule A
GENERAL FUND BY DEPARTMENT

Port of Brookings Harbor

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

	Historical Data			DESCRIPTION	Budget for Next Year 2022-23			
	Actual		Adopted Budget This Year Year 2021/22		Adopted by Resolution No. 2022-08 June 15, 2022	First Supplemental Budget Adopted by Resolution No. 2023-04		
	First Preceding Year 2019/20	First Preceding Year 2020/21						
PERSONNEL SERVICES								
1	78,765	83,858	88,470	1 Port Manager	-			1
2	123,472	106,565	132,000	2 Office Staff	89,000	109,000		2
3				3 Hourly / RV Park Office Staff				3
4	232,535	240,560	250,000	4 Operations Staff	77,500	72,864		4
5	6,718	5,254	6,655	5 Overtime	3,800	5,800		5
6	154,405	155,824	165,310	6 Costs & Benefits	56,500	41,250		6
7	16,908	7,633	15,000	7 Workers Comp	5,500	5,500		7
8	82,135	83,756	99,500	8 Health Care & Dental	34,000	34,000		8
9	685,028	683,360	756,935	9 TOTAL PERSONNEL SERVICES	268,300	269,214		9 <i>914 Increase due to actuals</i>
10	10.25	10.25	10	10 TOTAL FULL-TIME EQUIVALENT (FTE)	3.5	3.5	3.5	10
MATERIALS AND SERVICES								
11	6,587	2,990	7,458	11 Advertising & Notifications	1,406	1,406		11
12	347,409	339,480	360,314	12 Repairs and Maintenance	400,490	153,938		12
13	-		-	13 Fuel Purchased for resale				13
14	144,485	149,362	160,000	14 Utilities	200,000	102,250		14
15	41,502	39,042	55,433	15 Office Expense	12,750	13,000		15
16	10,904	11,890	10,708	16 Bank Services & Finance Fees	13,828	18,334		16
17	9,535	1,086	7,500	17 Travel & Training	8,153	3,700		17
18	2,892	3,403	5,134	18 Permit, Licenses, Taxes, Misc.	9,083	9,083		18
19	80,917	80,025	80,016	19 Insurance - Property, Liability & Bond	92,962	92,962		19
20	81,770	89,066	112,159	20 Professional Fees	59,020	102,078		20
21	726,001	716,344	798,732	21 TOTAL MATERIALS AND SERVICES	797,700	496,747		21 <i>(300,953) Decrease due to actuals</i>
CAPITAL OUTLAY								
22		5,992	30,000	22 Land Improvements				22
23	29,724	-	-	23 Buildings				23
24		44,117	92,000	24 Equipment & Vehicles				24
27	29,724	50,109	122,000	27 TOTAL CAPITAL OUTLAY				27
28	1,450,753	1,449,803	1,677,667	28 TOTAL DEPT. REQUIREMENTS	1,066,000	765,961		28 <i>(300,039) Decrease due to actuals</i>

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