

**RESOLUTION No. 2022-06**  
**RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of Directors of the Port of Brookings Harbor hereby adopts the budget for fiscal year 2022-23 in the total amount \$ 9,280,570 The budget is now on file at 16330 Lower Harbor Road in Brookings, Oregon.

**RESOLUTION MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2021, for the following purposes:

**General Fund**

Port Operations

Total Port Operations..... \$ 3,327,000

**Not Allocated to General Port Operating Fund**

Transfers Out..... \$ 605,324  
Contingency..... \$ 217,676  
Subtotal..... \$ 823,000

Total General Fund Appropriations \$ 4,150,000

**Capital Projects Fund**

Capital Outlay..... \$3,580,000

**Port Construction Fund**

Capital Outlay..... \$ 573,170

**Reserve Fund**

Capital Outlay \$ 243,200

**Debt Service Fund**

Debt Service

Total Debt Service..... \$ 391,500

**USDA Revenue Bond Fund**

Debt Service

Principal..... 83,913  
Interest..... 46,207  
Total Debt Service..... \$ 130,120

**RV Park Improvement Debt Service Fund**

Debt Service

Principal 39,900  
Interest 17,820  
Total Debt Service..... \$ 57,720

Total APPROPRIATIONS, All Funds . . . \$ 9,125,710

Total Unappropriated and Reserve Amounts, All Funds . . . \$ 154,860

TOTAL ADOPTED BUDGET . . . \$ 9,280,570

**RESOLUTION IMPOSING THE TAX**

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2022-23: In the amount at the rate of \$0.1316 per \$1000 of assessed value for permanent rate tax;

**RESOLUTION CATEGORIZING THE TAX**

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

**Subject to the General Government Limitation**

Permanent Rate Tax.....\$ 0.1316/\$1,000

**Excluded from Limitation**

APPROVED BY THE BUDGET COMMITTEE on May 10, 2022  
and ADOPTED BY THE BOARD OF COMMISSIONERS on June 15, 2022.

ATTEST:

X   
Richard Heap, President

X   
Sharon Hartung, Secretary/Treasurer



# Port of Brookings Harbor Budget FY 2022-23

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Adopted June 15, 2022 Resolution No. 2022-06

# RESOURCES GENERAL FUND

Port of Brookings Harbor

	Historical Data			RESOURCE DESCRIPTION		Budget for Next Year 2022-23			
	Actual		Adopted Budget This Year Year 2021/22			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding Year 2019/20	First Preceding Year 2020/21							
1	280,776	243,690	532,000	1	Cash Carryover	490,000	490,000	490,000	1
2	9,752	10,227	9,000	2	Previously levied taxes estimated to be received	10,000	10,000	10,000	2
3	2,904	2,021	2,000	3	Interest	2,000	2,000	2,000	3
4	220,427			4	Interfund Transfer from Capital Projects				4
5				5	OTHER RESOURCES				5
6	714,734	809,233	735,000	6	Marina / Moorage, Storage, Marine Services, Events	842,000	842,000	842,000	6
7	594,084	863,921	750,000	7	Beachfront RV Park	800,000	800,000	800,000	7
8	113,898			8	Boatyard				8
9	514,366	549,110	590,280	9	Commercial / Retail Leases	635,000	635,000	635,000	9
10	780,640	534,500	850,000	10	Fuel Dock	1,050,000	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	10,000	10,000	14
15	31,035	32,987	50,000	15	Miscellaneous	66,000	66,000	66,000	15
16		700,000		16	Long Term Debt Borrowings				16
17		104,786	20,000	17	Grants & Other Funding	20,000	20,000	20,000	17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23	3,273,992	3,851,950	3,588,280	23	Total resources, except taxes to be levied	3,925,000	3,925,000	3,925,000	23
24			270,000	24	Taxes estimated to be received	250,000	250,000	250,000	24
25	235,948	245,690		25	Taxes collected in year levied				25
26	3,509,940	4,097,640	3,858,280	26	TOTAL RESOURCES	4,175,000	4,175,000	4,175,000	26

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

Port of Brookings Harbor

	Historical Data			REQUIREMENT TOTALS		Budget for Next Year 2022-23			
	Actual		Adopted Budget This Year Year 2021/22			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	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	289,000	289,000	2
3	28,653	39,538	56,465	3	Hourly / RV Park Office Staff	-	-	-	3
4	232,707	240,560	250,000	4	Operations Staff	267,800	267,800	267,800	4
5	7,377	6,080	7,255	5	Overtime	8,000	8,000	8,000	5
6	154,405	155,824	165,310	6	Costs & Benefits	193,300	193,300	193,300	6
7	16,908	7,533	15,000	7	Workers Comp	22,000	22,000	22,000	7
8	82,135	83,756	99,500	8	Health Care & Dental	106,600	106,600	106,600	8
9	724,412	723,714	814,000	9	TOTAL PERSONNEL SERVICES	886,700	886,700	886,700	9
10	9	9	11	10	TOTAL FULL-TIME EQUIVALENT (FTE)	12			10
				MATERIALS AND SERVICES					
11	7,997	4,397	8,680	11	Advertising & Notifications	5,624	5,624	5,624	11
12	533,411	432,923	460,319	12	Repairs and Maintenance	635,490	635,490	635,490	12
13	689,074	449,504	805,000	13	Fuel Purchased for resale	924,000	924,000	924,000	13
14	279,355	268,884	292,964	14	Utilities	379,164	379,164	379,164	14
15	44,221	41,755	60,000	15	Office Expense	51,032	51,032	51,032	15
16	41,401	52,109	60,482	16	Bank Services & Finance Fees	64,134	64,134	64,134	16
17	9,535	1,086	7,500	17	Travel & Training	8,453	8,453	8,453	17
18	10,757	7,724	37,000	18	Permit, Licenses, Taxes, Misc.	46,089	46,089	46,089	18
19	96,009	101,099	95,292	19	Insurance - Property, Liability & Bond	126,314	126,314	126,314	19
20	97,961	91,515	120,425	20	Professional Fees	175,000	175,000	175,000	20
21	1,809,721	1,450,996	1,947,662	21	TOTAL MATERIALS AND SERVICES	2,415,300	2,415,300	2,415,300	21
				CAPITAL OUTLAY					
22	-	5,992	57,000	22	Land Improvements	25,000	25,000	25,000	22
23	29,724	-	-	23	Buildings	-	-	-	23
24	-	55,378	92,000	24	Equipment & Vehicle/s	-	-	-	24
25	29,724	61,370	149,000	25	TOTAL CAPITAL OUTLAY	25,000	25,000	25,000	25
26	2,563,857	2,236,080	2,910,662	26	TOTAL ALLOCATED REQUIREMENTS	3,327,000	3,327,000	3,327,000	26
				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	1,066,000	1,066,000	28
29	174,171	210,211	250,345	29	Beachfront RV Park	515,000	515,000	515,000	29
30	226,806	84,144	145,160	30	Commercial / Retail Leases	514,000	514,000	514,000	30
32	712,127	491,922	837,490	32	Fuel Dock	1,232,000	1,232,000	1,232,000	32
33	2,563,857	2,236,080	2,910,662	33	TOTAL ALLOCATED REQUIREMENTS	3,327,000	3,327,000	3,327,000	33

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**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			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding Year 2019/20	First Preceding Year 2020/21							
					PERSONNEL SERVICES NOT ALLOCATED				
1				1					1
2				2					2
3	-	-	-	3	TOTAL PERSONNEL SERVICES	-	-		3
4				4	TOTAL FULL-TIME EQUIVALENT (FTE)				4
					MATERIALS AND SERVICES NOT ALLOCATED				
5				5					5
6	-	-	-	6	TOTAL MATERIALS AND SERVICES	-	-		6
					CAPITAL OUTLAY NOT ALLOCATED				
7				7					7
8	-	-	-	8	TOTAL CAPITAL OUTLAY	-	-		8
					DEBT SERVICE				
9				9					9
10	-	-	-	10	TOTAL DEBT SERVICE	-	-		10
					SPECIAL PAYMENTS				
11				11					11
12	-	-	-	12	TOTAL SPECIAL PAYMENTS	-	-		12
					INTERFUND TRANSFERS				
13	130,120	130,116	130,120	13	Transfer to Bond Debt Service Fund	130,120	130,120	130,120	13
14	383,464	364,681	423,485	14	Transfer to Debt Service Fund	391,484	391,484	391,484	14
15	-	52,908	57,718	15	Transfer to RV Park Improvement Debt Service Fund	57,720	57,720	57,720	15
16	62,609	73,095	-	16	Transfer to Capital Projects Fund	-	-	-	16
17	-	684,000	125,000	17	Transfer to Port Construction Fund	-	-	-	17
18	126,200	24,295	34,000	18	Transfer to Reserve Fund	26,000	26,000	26,000	18
19	702,393	1,329,095	770,323	19	TOTAL INTERFUND TRANSFERS	605,324	605,324	605,324	19
20			20,000	20	OPERATING CONTINGENCY	217,676	217,676	217,676	20
21	702,393	1,329,095	790,323	21	TOTAL REQUIREMENTS NOT ALLOCATED	823,000	823,000	823,000	21
22	2,563,857	2,236,080	2,910,662	22	TOTAL ORG./PROG. REQUIREMENTS	3,327,000	3,327,000	3,327,000	22
23	3,266,250	3,565,175	3,700,985	23	Total Appropriations	4,150,000	4,150,000	4,150,000	23
24	243,690	532,465	157,295	24	UNAPPROPRIATED ENDING FUND BALANCE	25,000	25,000	25,000	24
25	3,509,940	4,097,640	3,858,280	25	TOTAL REQUIREMENTS	4,175,000	4,175,000	4,175,000	25

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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			DESCRIPTION OF RESOURCES AND REQUIREMENTS			Budget for Next Year 2022-23			
	Actual		Adopted Budget This Year Year 2021/22				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	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	102,820	1
2	1,760	698	500	2	Interest		840	840	840	2
3	130,120	130,116	130,120	3	Transferred from General Fund		130,120	130,120	130,120	3
4	231,778	232,472	233,000	4	TOTAL RESOURCES		233,780	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	83,913	5
6				6						6
7	72,467	76,091	79,917	7	TOTAL PRINCIPAL		83,913	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	46,207	8
9				9						9
10	57,653	54,029	50,203	10	TOTAL INTEREST		46,207	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	130,120	12
13	101,658	102,352	102,880	13	UNAPPROPRIATED ENDING FUND BALANCE		103,660	103,660	103,660	13
14	231,778	232,472	233,000	14	TOTAL REQUIREMENTS		233,780	233,780	233,780	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			DESCRIPTION OF RESOURCES AND REQUIREMENTS		Budget for Next Year 2022-23						
	Actual		Adopted Budget This Year Year 2021/22			Proposed By Budget Officer			Approved By Budget Committee		Adopted By Governing Body	
	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	23,100	1			
2	1,082	549	450	2	Interest	616	616	616	2			
3	383,464	364,681	423,485	3	Transferred IN from General Fund	391,484	391,484	391,484	3			
4				4					4			
5	405,552	459,924	451,355	5	TOTAL RESOURCES	415,200	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	15,374	7	
8	45,079	47,677	50,447	8	50 BFMII Travelift Lease	Monthly on the 22nd		53,293	53,293	53,293	8	
9	222,122	360,512	350,000	9	IFA Loans	Quarterly		318,000	318,000	318,000	9	
10	295,195	421,805	414,916	10	TOTAL PRINCIPAL	386,667	386,667	386,667	10			
				Interest Payments								
				Issue Date		Budgeted Payment Date						
11	4,775	3,961	3,108	11	Genie 2018 Forklift	Monthly on the 15th		2,210	2,210	2,210	11	
12	10,829	8,231	5,461	12	50 BFMII Travelift Lease	Monthly on the 22nd		2,623	2,623	2,623	12	
13	59	3,168	-	13	IFA Loans	Quarterly					13	
14				14							14	
15	15,663	15,360	8,569	15	TOTAL INTEREST	4,833	4,833	4,833	15			
				Unappropriated Balance for Following Year By								
				Issue Date		Payment Date						
16	310,858	437,165	423,485	16	Total Appropriations	391,500	391,500	391,500	16			
17	94,694	22,759	27,870	17	UNAPPROPRIATED ENDING FUND BALANCE	23,700	23,700	23,700	17			
18	405,552	459,924	451,355	18	TOTAL REQUIREMENTS	415,200	415,200	415,200	18			



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## 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			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding Year 2019/20	First Preceding Year 2020/21							
				Resources					
1				1	Cash Carryover	-	-	-	1
2				2	Interest	-	-	-	2
3		52,908	57,718	3	Transferred IN from General Fund	57,720	57,720	57,720	3
4				4					4
5	-	52,908	57,718	5	TOTAL RESOURCES	57,720	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	38,751	7	Umpqua Bank/OR FFC Agreement 2020	39,900	39,900	39,900	7
8	-	34,538	38,751	8	TOTAL PRINCIPAL	39,900	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	18,967	10	Umpqua Bank/OR FFC Agreement 2020	17,820	17,820	17,820	10
11	-	18,370	18,967	11	TOTAL INTEREST	17,820	17,820	17,820	11
					Unappropriated Balance for Following Year By				
					Issue Date	Payment Date			
12				12					12
13		52,908	57,718	13	Total Appropriations	57,720	57,720	57,720	13
14				14	UNAPPROPRIATED ENDING FUND BALANCE				14
15	-	52,908	57,718	15	TOTAL REQUIREMENTS	57,720	57,720	57,720	15



RESOURCES AND REQUIREMENTS

CAPITAL PROJECTS FUND

Port of Brookings Harbor

	Historical Data			RESOURCES AND REQUIREMENTS		Budget for Next Year 2022-23					
	Actual		Adopted Budget This Year Year 2021/22			Proposed By Budget Officer		Approved By Budget Committee		Adopted By Governing Body	
	First Preceding Year 2019/20	First Preceding Year 2020/21									
				RESOURCES							
1	10,579	2,500	41,000	1	Cash Carryover	2,500	2,500	2,500	1		
2	-			2	Interest				2		
3	62,609	73,095		3	Interfund Transfer from General Funds				3		
4	4,825			4	OSMB MAP Grant				4		
5	182,173			5	FEMA DR-2458-OR PW319 Basin 1 Piling Project				5		
6		90,000	793,500	6	FEMA DR-4432-OR and DR-4452-OR - Federal Funding	2,646,000	2,646,000	2,646,000	6		
7				7	FEMA DR-4432-OR and DR-4452-OR - State Matching Funds	934,000	934,000	934,000	7		
8	14,154	585,846		8	State Lottery Funds - C2019375 Dock Repair & Improvement				8		
9				9					9		
10	274,340	751,441	834,500	10	TOTAL RESOURCES	3,582,500	3,582,500	3,582,500	10		
				REQUIREMENTS							
11	2,499			11	OSMB MAP Grant				11		
12	2,830	711,010	832,000	12	FEMA DR-4432-OR and DR-4452-OR	3,580,000	3,580,000	3,580,000	12		
13	46,084			13	State Lottery Funds - C2019375 Dock Repair & Improv				13		
14				14					14		
15				15					15		
16				16					16		
17	220,427		-	17	Interfund Transfer from Capital Projects (Due to/From)				17		
18	271,840	711,010	832,000	18	Total Appropriations	3,580,000	3,580,000	3,580,000	18		
19	2,500	40,431	2,500	19	UNAPPROPRIATED ENDING FUND BALANCE	2,500	2,500	2,500	19		
20	274,340	751,441	834,500	20	TOTAL REQUIREMENTS	3,582,500	3,582,500	3,582,500	20		

RESOURCES AND REQUIREMENTS

Port Construction Fund

Port of Brookings Harbor

	Historical Data			RESOURCES AND REQUIREMENTS		Budget for Next Year 2022-23			
	Actual		Adopted Budget This Year Year 2021/22			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding Year 2019/20	First Preceding Year 2020/21							
				RESOURCES					
1		-	575,000	1	Cash Carryover	572,000	572,000	572,000	1
2		4,699	2,000	2	Interest	1,170	1,170	1,170	2
3		684,000	125,000	3	Interfund Transfer from General Funds				3
4			-	4					4
5	-	688,699	702,000	5	TOTAL RESOURCES	573,170	573,170	573,170	5
				REQUIREMENTS					
6		119,250	702,000	6	RV Park Restroom/Laundry Facility & Improvements	573,170	573,170	573,170	6
7				7					7
8				8					8
11				11					11
12		119,250	702,000	12	Total Appropriations	573,170	573,170	573,170	12
13		569,449		13	UNAPPROPRIATED ENDING FUND BALANCE		-	-	13
14	-	688,699	702,000	14	TOTAL REQUIREMENTS	573,170	573,170	573,170	14

**FORM  
LB-11**

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

**RESOURCES AND REQUIREMENTS**

**RESERVE FUND**

Port of Brookings Harbor

	Historical Data			DESCRIPTION		Budget for Next Year 2022-23			
	Actual		Adopted Budget This Year Year 2021/22			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding Year 2019/20	First Preceding Year 2020/21		RESOURCES AND REQUIREMENTS					
				RESOURCES					
1	33,092	161,270	186,575	1	Cash Carryover	215,700	215,700	215,700	1
2	1,978	1,374	1,200	2	Interest	1,500	1,500	1,500	2
3	126,200	24,295	34,000	3	Transferred IN from General Fund	26,000	26,000	26,000	3
5				5					5
6				6					6
7	161,270	186,939	221,775	7	TOTAL RESOURCES	243,200	243,200	243,200	7
				REQUIREMENTS					
8				8	Transferred OUT to General Fund				8
9				9	Transferred OUT to Capital Projects Fund				9
10				10					10
11				11					11
13				13	Reserved for Future Expenditures	243,200	243,200	243,200	13
14	-	-	-	14	Total Appropriations	243,200	243,200	243,200	14
15	161,270	186,939	221,775	15	UNAPPROPRIATED ENDING FUND BALANCE	-			15
16	161,270	186,939	221,775	16	TOTAL REQUIREMENTS	243,200	243,200	243,200	16

# SCHEDULES

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FORM  
LB-30

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

Port of Brookings Harbor

	Historical Data			REQUIREMENT TOTALS		Budget for Next Year 2022-23							
	Actual		Adopted Budget This Year Year 2021/22			Proposed By Budget Officer			Approved By Budget Committee		Adopted By Governing Body		
	First Preceding Year 2019/20	First Preceding Year 2020/21											
				PERSONNEL SERVICES									
1	78,755	83,858	88,470	1	Port Manager	-	-	-	-	-	1		
2	123,472	108,565	132,000	2	Office Staff	289,000	289,000	289,000	289,000	289,000	2		
3	28,653	39,538	56,465	3	Hourly / RV Park Office Staff	-	-	-	-	-	3		
4	232,707	240,560	250,000	4	Operations Staff	267,800	267,800	267,800	267,800	267,800	4		
5	7,377	6,080	7,255	5	Overtime	8,000	8,000	8,000	8,000	8,000	5		
6	154,405	155,824	165,310	6	Costs & Benefits	193,300	193,300	193,300	193,300	193,300	6		
7	16,908	7,533	15,000	7	Workers Comp	22,000	22,000	22,000	22,000	22,000	7		
8	82,135	83,756	99,500	8	Health Care & Dental	106,600	106,600	106,600	106,600	106,600	8		
9	724,412	723,714	814,000	9	TOTAL PERSONNEL SERVICES	886,700	886,700	886,700	886,700	886,700	9		
10	9	9	12	10	TOTAL FULL-TIME EQUIVALENT (FTE)	12	12	12	12	12	10		
				MATERIALS AND SERVICES									
11	7,997	4,397	8,680	11	Advertising & Notifications	5,624	5,624	5,624	5,624	5,624	11		
12	533,411	432,923	460,319	12	Repairs and Maintenance	635,490	635,490	635,490	635,490	635,490	12		
13	689,074	449,504	805,000	13	Fuel Purchased for resale	924,000	924,000	924,000	924,000	924,000	13		
14	279,355	268,884	292,964	14	Utilities	379,164	379,164	379,164	379,164	379,164	14		
15	44,221	41,755	60,000	15	Office Expense	51,032	51,032	51,032	51,032	51,032	15		
16	41,401	52,109	60,482	16	Bank Services & Finance Fees	64,134	64,134	64,134	64,134	64,134	16		
17	9,535	1,086	7,500	17	Travel & Training	8,453	8,453	8,453	8,453	8,453	17		
18	10,757	7,724	37,000	18	Permit, Licenses, Taxes, Misc.	46,089	46,089	46,089	46,089	46,089	18		
19	96,009	101,099	95,292	19	Insurance - Property, Liability & Bond	126,314	126,314	126,314	126,314	126,314	19		
20	97,961	91,515	120,425	20	Professional Fees	175,000	175,000	175,000	175,000	175,000	20		
21	1,809,721	1,450,996	1,947,662	21	TOTAL MATERIALS AND SERVICES	2,415,300	2,415,300	2,415,300	2,415,300	2,415,300	21		
				CAPITAL OUTLAY									
22	-	5,992	57,000	24	Land Improvements	25,000	25,000	25,000	25,000	25,000	24		
23	29,724	-	-	25	Buildings	-	-	-	-	-	25		
24	-	55,378	92,000	26	Equipment & Vehicle/s	-	-	-	-	-	26		
30	29,724	61,370	149,000	30	TOTAL CAPITAL OUTLAY	25,000	25,000	25,000	25,000	25,000	30		
31	2,563,857	2,236,080	2,910,662	31	TOTAL ALLOCATED REQUIREMENTS	3,327,000	3,327,000	3,327,000	3,327,000	3,327,000	31		
				REQUIREMENTS FOR OTHER ORG. UNITS OR PROGRAMS									
32				32	GENERAL FUND per Department Totals						32		
33	1,450,753	1,449,803	1,677,667	33	Marina: Moorage, Storage, Marine Services, Grants, Event	1,066,000	1,066,000	1,066,000	1,066,000	1,066,000	33		
34	174,171	210,211	250,345	34	Beachfront RV Park	515,000	515,000	515,000	515,000	515,000	34		
35	226,806	84,144	145,160	36	Commercial Retail	514,000	514,000	514,000	514,000	514,000	36		
36	712,127	491,922	837,490	37	Fuel Dock	1,232,000	1,232,000	1,232,000	1,232,000	1,232,000	37		
37	2,563,857	2,236,080	2,910,662	39	TOTAL ALLOCATED REQUIREMENTS	3,327,000	3,327,000	3,327,000	3,327,000	3,327,000	39		

**REQUIREMENTS FOR: BEACHFRONT RV PARK**

	Historical Data			DESCRIPTION		Budget for Next Year 2022-23			
	Actual		Adopted Budget This Year Year 2021/22			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding Year 2019/20	First Preceding Year 2020/21							
				PERSONNEL SERVICES					
1				1	Office Staff	96,600	96,600	96,600	1
2	28,653	39,538	56,465	2	Hourly / RV Park Office Staff				2
3	72			3	Operations Staff	39,100	39,100	39,100	3
4	659	826	600	4	Overtime	2,000	2,000	2,000	4
5				5	Costs & Benefits	47,000	47,000	47,000	5
6				6	Workers Comp	5,500	5,500	5,500	6
7				7	Health Care & Dental	29,000	29,000	29,000	7
8	29,384	40,364	57,065	8	TOTAL PERSONNEL SERVICES	219,200	219,200	219,200	8
9	1.50	1.50	1.25	9	TOTAL FULL-TIME EQUIVALENT (FTE)	3	3	3	9
				MATERIALS AND SERVICES					
10	1,410	1,407	1,212	10	Advertising & Notifications	1,406	1,406	1,406	10
11	32,811	51,627	38,471	11	Repairs and Maintenance	55,000	55,000	55,000	11
12	-		-	12	Fuel Purchased for resale				12
13	68,380	76,653	74,685	13	Utilities	120,000	120,000	120,000	13
14	2,609	2,713	4,567	14	Office Expense	12,758	12,758	12,758	14
15	20,109	33,433	35,874	15	Bank Services & Finance Fees	33,962	33,962	33,962	15
16			-	16	Travel & Training	100	100	100	16
17	6,905	1,082	6,666	17	Permit, Licenses, Taxes, Misc.	2,394	2,394	2,394	17
18	1,732	1,604	1,341	18	Insurance - Property, Liability & Bond	6,520	6,520	6,520	18
19	10,831	1,328	3,464	19	Professional Fees	38,660	38,660	38,660	19
20	144,787	169,847	166,280	20	TOTAL MATERIALS AND SERVICES	270,800	270,800	270,800	20
				CAPITAL OUTLAY					
21			27,000	21	Land Improvements	25,000	25,000	25,000	21
22				22	Buildings				22
23	-			23	Equipment & Vehicle/s			-	23
24	-	-	27,000	24	TOTAL CAPITAL OUTLAY	25,000	25,000	25,000	24
25	174,171	210,211	250,345	25	TOTAL DEPT. REQUIREMENTS	515,000	515,000	515,000	25

**REQUIREMENTS FOR: COMMERCIAL RETAIL**

	Historical Data			DESCRIPTION		Budget for Next Year 2022-23			
	Actual		Adopted Budget This Year Year 2021/22			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding Year 2019/20	First Preceding Year 2020/21							
				PERSONNEL SERVICES					
1	-			1	Office Staff	51,700	51,700	51,700	1
2				2	Operations Staff	75,600	75,600	75,600	2
3				3	Overtime	1,100	1,100	1,100	3
4				4	Costs & Benefits	43,900	43,900	43,900	4
5				5	Workers Comp	5,500	5,500	5,500	5
6				6	Health Care & Dental	21,800	21,800	21,800	6
7	-	-	-	7	TOTAL PERSONNEL SERVICES	199,600	199,600	199,600	7
8	1	1		8	TOTAL FULL-TIME EQUIVALENT (FTE)	2.5	2.5	2.5	8
				MATERIALS AND SERVICES					
9	-	-	-	9	Advertising & Notifications	1,406	1,406	1,406	9
10	146,747	22,956	48,164	10	Repairs and Maintenance	150,000	150,000	150,000	10
11	-	-	-	11	Fuel Purchased for resale				11
12	61,791	40,543	54,624	12	Utilities	55,164	55,164	55,164	12
13	-	-	-	13	Office Expense	12,758	12,758	12,758	13
14	-	-	-	14	Bank Services & Finance Fees				14
15	-		-	15	Travel & Training	100	100	100	15
16	682	2,961	25,200	16	Permit, Licenses, Taxes, Misc.	34,612	34,612	34,612	16
17	12,226	16,563	12,370	17	Insurance - Property, Liability & Bond	21,700	21,700	21,700	17
18	5,360	1,121	4,802	18	Professional Fees	38,660	38,660	38,660	18
19	226,806	84,144	145,160	19	TOTAL MATERIALS AND SERVICES	314,400	314,400	314,400	19
				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	514,000	514,000	24



**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			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding Year 2019/20	First Preceding Year 2020/21							
				PERSONNEL SERVICES					
1				1	Office Staff	51,700	51,700	51,700	1
2				2	Operations Staff	75,600	75,600	75,600	2
3				3	Overtime	1,100	1,100	1,100	3
4				4	Costs & Benefits	43,900	43,900	43,900	4
5				5	Workers Comp	5,500	5,500	5,500	5
6				6	Health Care & Dental	21,800	21,800	21,800	6
7	-	-	-	7	TOTAL PERSONNEL SERVICES	199,600	199,600	199,600	7
8	0	0	0	8	TOTAL FULL-TIME EQUIVALENT (FTE)	2.5	2.5	2.5	8
				MATERIALS AND SERVICES					
9			-	9	Advertising & Notifications	1,406	1,406	1,406	9
10	6,444	18,860	13,370	10	Repairs and Maintenance	30,000	30,000	30,000	10
11	689,074	449,504	805,000	11	Fuel Purchased for resale	924,000	924,000	924,000	11
12	4,699	2,326	3,655	12	Utilities	4,000	4,000	4,000	12
13	110	-	-	13	Office Expense	12,758	12,758	12,758	13
14	10,388	6,786	13,900	14	Bank Services & Finance Fees	16,344	16,344	16,344	14
15		-	-	15	Travel & Training	100	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	5,132	17
18	-	-	-	18	Professional Fees	38,660	38,660	38,660	18
19	712,127	480,661	837,490	19	TOTAL MATERIALS AND SERVICES	1,032,400	1,032,400	1,032,400	19
				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	1,232,000	1,232,000	1,232,000	24

FORM

LB-30

## 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			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding Year 2019/20	First Preceding Year 2020/21							
				PERSONNEL SERVICES					
1	78,755	83,858	88,470	1	Port Manager	-			1
2	123,472	106,565	132,000	2	Office Staff	89,000	89,000	89,000	2
3				3	Hourly / RV Park Office Staff				3
4	232,635	240,560	250,000	4	Operations Staff	77,500	77,500	77,500	4
5	6,718	5,254	6,655	5	Overtime	3,800	3,800	3,800	5
6	154,405	155,824	165,310	6	Costs & Benefits	58,500	58,500	58,500	6
7	16,908	7,533	15,000	7	Workers Comp	5,500	5,500	5,500	7
8	82,135	83,756	99,500	8	Health Care & Dental	34,000	34,000	34,000	8
9	695,028	683,350	756,935	9	TOTAL PERSONNEL SERVICES	268,300	268,300	268,300	9
10	10.25	10.25	10	10	TOTAL FULL-TIME EQUIVALENT (FTE)	3.5	3.5	3.5	10
				MATERIALS AND SERVICES					
11	6,587	2,990	7,468	11	Advertising & Notifications	1,406	1,406	1,406	11
12	347,409	339,480	360,314	12	Repairs and Maintenance	400,490	400,490	400,490	12
13	-		-	13	Fuel Purchased for resale				13
14	144,485	149,362	160,000	14	Utilities	200,000	200,000	200,000	14
15	41,502	39,042	55,433	15	Office Expense	12,758	12,758	12,758	15
16	10,904	11,890	10,708	16	Bank Services & Finance Fees	13,828	13,828	13,828	16
17	9,535	1,086	7,500	17	Travel & Training	8,153	8,153	8,153	17
18	2,892	3,403	5,134	18	Permit, Licenses, Taxes, Misc.	9,083	9,083	9,083	18
19	80,917	80,025	80,016	19	Insurance - Property, Liability & Bond	92,962	92,962	92,962	19
20	81,770	89,066	112,159	20	Professional Fees	59,020	59,020	59,020	20
21	726,001	716,344	798,732	21	TOTAL MATERIALS AND SERVICES	797,700	797,700	797,700	21
				CAPITAL OUTLAY					
22		5,992	30,000	22	Land Improvements				22
23	29,724	-	-	23	Buildings				23
24		44,117	92,000	24	Equipment & Vehicle/s				24
27	29,724	50,109	122,000	27	TOTAL CAPITAL OUTLAY	-	-	-	27
28	1,450,753	1,449,803	1,677,667	28	TOTAL DEPT. REQUIREMENTS	1,066,000	1,066,000	1,066,000	28

**Schedule B**  
**Debt Service Fund Detailed Amortization Schedules**

Creditor	Payment Dates	Principal Amt	Interest Amount	Pmt Amount	Balance 6/30/2022	Balance 7/1/2023
Umpqua Bank	7/15/2022	3,281	1,529	4,810	626,709	
RV Park Restroom/Laundry Facility & Upgrades	8/15/2022	3,289	1,521	4,810		
	9/15/2022	3,297	1,513	4,810		
	10/15/2022	3,305	1,505	4,810		
	11/15/2022	3,313	1,497	4,810		
	12/15/2022	3,321	1,489	4,810		
	1/15/2023	3,329	1,481	4,810		
	2/15/2023	3,337	1,473	4,810		
	3/15/2023	3,345	1,465	4,810		
	4/15/2023	3,353	1,456	4,810		
	5/15/2023	3,362	1,448	4,810		
	6/15/2023	3,370	1,440	4,810		
RV Park Restroom/Laundry Facility & Upgrades Total		39,901	17,817	57,718		586,808

m2Lease	Payment Dates	Principal Amt	Interest Amount	Pmt Amount	Balance 6/30/2022	Balance 7/1/2023
50BFMII Travelift Lease	7/22/2022	4,330	329	4,659	122,164	
	8/22/2022	4,350	309	4,659		
	9/22/2022	4,370	289	4,659		
	10/22/2022	4,390	269	4,659		
	11/22/2022	4,410	249	4,659		
	12/22/2022	4,430	229	4,659		
	1/22/2023	4,451	208	4,659		
	2/22/2023	4,471	188	4,659		
	3/22/2023	4,492	167	4,659		
	4/22/2023	4,512	147	4,659		
	5/22/2023	4,533	126	4,659		
	6/22/2023	4,554	105	4,659		
50BFMII Travelift Lease Total		53,293	2,615	55,908		68,871



**Schedule B**  
**Debt Service Fund Detailed Amortization Schedules**

Creditor	Payment Dates	Principal Amt	Interest Amount	Pmt Amount	Balance 6/30/2022	Balance 7/1/2023
Umpqua Bank Loan#747041620	7/15/2022	1,249	215	1,464	43,160	
2018 Genie Reach Forklift	8/15/2022	1,248	217	1,465		
	9/15/2022	1,255	210	1,465		
	10/15/2022	1,268	197	1,465		
	11/15/2022	1,268	197	1,465		
	12/15/2022	1,280	184	1,465		
	1/15/2023	1,281	184	1,465		
	2/15/2022	1,287	177	1,465		
	3/15/2023	1,311	154	1,465		
	4/15/2023	1,301	164	1,465		
	5/15/2023	1,313	152	1,465		
	6/15/2023	1,314	150	1,465		
Loan for Forklift Total		15,374	2,202	17,576		27,786

	Payment Dates	Principal Amt	Interest Amount	Pmt Amount	Balance 6/30/2022 (Includes Deferred Interest)	Balance 7/1/2023 (Includes Deferred Interest)
IFA Business Oregon						
3rd Quarter	9/30/2022	77,500	-	77,500	3,848,444	
4th Quarter	12/31/2022	77,500	-	77,500		
1st Quarter	3/31/2023	77,500	-	77,500		
2nd Quarter	6/30/2023	77,500	-	77,500		
80% for Asset Sales		8,000	-	8,000		
IFA Total		318,000	-	318,000		3,530,444
TOTAL DEBT SERVICE		426,568	22,635	449,203	4,640,477	4,213,909

Creditor		Principal Amt	Interest Amount	Pmt Amount	Balance 6/30/2022	Balance 7/1/2023
USDA Revenue Bond	11/6/2022	83,913	46,207	130,120	924,603	840,690
All Debt Totals		510,481	68,842	579,323	5,565,080	5,054,599

**Port of Brookings Harbor  
Schedule C - Asset List**

**Ending December 31, 2021**

Description	Date	Life	Cost	Current Depr 2021	Total Depr	Net Book Value	Insured Value	Years Left
<b>Machinery &amp; Equip</b>								
Eq# 1108 - 2017 Ford 3/4 Ton Truck (8)	2/8/2017	10	26,371	2,637	13,186	13,186	25,871	5
Eq# 1109 - 2019 Ford F-150 Truck (8)	8/5/2019	10	25,703	2,570	5,141	20,562	24,530	8
Eq# 1110 - 2007 Chevrolet CK2500 (8)	11/1/2019	10	4,800	480	960	3,840	4,800	8
Eq# 1111 - 2022 Ford Maverick Truck (8)	2/28/2022	10	19,893			19,893	19,893	10
Eq# 1112 - 2022 Ford Maverick Truck (8)	2/28/2022	10	19,893			19,893	19,893	10
Eq# 1117 - 2018 Chevy 1/2 Ton Truck	6/14/2018	10	20,053	2,005	4,679	15,374	20,000	8
Eq# 3701 2013 Doosan 5-Ton Forklift (10)	3/18/2013	10	25,422	2,542	20,973	4,449	25,422	2
Eq# 3705 Port Work Boat			15,000		0		10,000	
Eq# 3707 Ride-on Lawn Mower (10)	3/12/2010	10	7,599	760	8,612		7,500	0
Eq# 3710 Genie Reach Forklift	2/14/2018	25	143,227	5,729	22,916	120,311	145,000	21
Eq# 3711 - 2000 Work Golf Cart EZGO w/Rack	5/10/2019	10	2,500	250	396	2,104	2,500	8
Eq# 3712 - 1996 Work Golf Cart EZGO Enclosed Cab	5/10/2019	10	2,500	250	396	2,104	2,500	8
Eq# 3713 2019 Club Work Golf Cart Enclosed Cab	5/10/2019	10	11,736	1,174	1,858	9,878	11,740	8
Eq# 3714 - 2019 Utility Trailer	7/25/2019	10	4,600	460	652	3,948	4,600	9
Eq# 4605 50-Ton Travel Lift (25)	11/10/2016	25	343,750	13,750	68,750	275,000	324,000	20
Security Cameras	2/10/2022	10	80,000					10
Steel Wall Hoist Installed 2012			67,000		0	67,000	67,000	
Container-refrigerated 20'	12/17/2012	10	8,325	833	7,076	1,249		2
Transient Dock Pedestals	1/29/2013	10	7,980	798	6,717	1,263		2
Underground electrical	3/26/2013	40	18,070	452	3,727	14,343		32
Pump out station #1	6/23/2013	10	29,943	2,994	23,954	5,989	31,836	2
Pump out station #2	6/23/2013	10	29,943	2,994	23,954	5,989	31,836	2
Boat launch pay station/Kiosk	5/4/2015	10	15,055	1,506	7,528	7,528	15,977	5
<b>Total Machinery &amp; Equipment</b>			<b>929,363</b>	<b>42,184</b>	<b>221,475</b>	<b>613,902</b>	<b>794,898</b>	
Computers		5	12,567					
Office Equipment & Furniture		10	220,215					
Tools		5	12,561					
<b>Total Computers, Office Equip &amp; Tools</b>			<b>245,343</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,400</b>	
<b>Total Machinery &amp; Equipment &amp; Tools</b>			<b>1,174,706</b>	<b>42,184</b>	<b>221,475</b>	<b>613,902</b>	<b>813,298</b>	
<b>Docks</b>								
Docks - Basin 1	2001	40	1,770,000	44,250	958,750	811,250	2,568,748	18
Basin 1 Improvements 2013 (FEMA 2011 Tsunami)	2013	40	591,790	14,795	115,892	475,898		32
Docks - Basin 1 Piling Project	2019	40	801,543	20,039	40,077	761,466		38
Basin 2 Docks & Gangway (FEMA 2011 Tsunami)	2013	40	2,889,325	72,233	632,073	2,257,252		31
Basin 2 Docks	1975	40	402,000		0		3,342,285	
Docks - Basin 2 Rebuild	2000	40	258,500	6,463	147,372	111,128		17
Transient Dock/Fuel Dock	1992	40	400,000	10,000	290,000	110,000	682,502	11

**Port of Brookings Harbor  
Schedule C - Asset List**

Description	Date	Life	Cost	Current Depr 2021	Total Depr	Net Book Value	Insured Value	Years Left
<b>Docks continued</b>								
Boardwalk- Wood	1995	40	700,000	17,500	455,000	245,000	1,573,085	14
Boardwalk - Wood, Commercial Retail	1997	40	357,000	8,925	214,200	142,800		
Public Fishing Pier	2003	40	500,000	12,500	225,000	275,000	530,604	22
Board Walk - Concrete	2011	40	859,619	21,490	193,414	666,205	912,234	31
Pacific Seafood 'Old' Dock	2003	40	400,000	10,000	200,000	200,000	500,000	20
Hallmark Dock			750,000				750,000	
Receiving Dock Steel Wall	2012	40	2,168,313	54,208	433,662	1,734,651	2,070,927	32
Gangway - Crab Dock	2013	40	36,126	903	7,300	28,826	53,060	32
Seawall Improvements	2014	40	26,597	665	4,765	21,832		33
Fisherman's dock improve Basin 1 -Sport	2014	40	51,013	1,275	9,033	41,980		33
Boat Launch Ramps concrete	2018	40	361,274	9,032	36,127	325,147	493,521	36
Pacific Seafood Dock	2017	40	1,562,157	39,054	195,270	1,366,887	1,797,811	35
<b>Total Docks</b>			<b>14,885,257</b>	<b>343,331</b>	<b>4,157,936</b>	<b>9,575,321</b>	<b>15,274,777</b>	
<b>Buildings</b>								
Fish Cleaning Station	1991	40	48,615	1,215	35,245	13,371	40,548	11
Building, Commercial Retail #1	1995	40	500,000	12,500	325,000	175,000	894,349	14
Building, Commercial Retail #2	1995	40	500,000	12,500	325,000	175,000	900,811	14
Comm. Bldg. - Leased to Pacific Ocean Harvesters	7/12/2011	40	207,340	5,184	41,468	165,872	263,221	32
Comm. Bldg. - Leased to Mountain View Cycles			140,454				140,454	
Port Shop			195,800				203,710	
Comm. Bldg - Leased to Blue Fin Realty			176,000				183,110	
Comm. Bldg - Leased to Catalyst			541,276				541,276	
Comm. Bldg - Leased to Boat Shop & More -Warehouse 16060 LHR			921,583				958,816	
Comm. Bldg - Leased to Oregon Homes Realty			50,000				50,000	
Port Office			156,000				162,302	
RV Park Office			60,000				60,000	
Improvements, Comm Retail	5/31/2014	40	17,941	449	3,177	14,764		33
Fish House Rehab	5/31/2014	40	18,383	460	3,217	15,166		33
OSMB Parking Lot-in service 2016	6/30/2016	40	508,630	12,716	76,295	432,336		34
OSMB Parking Lot	9/30/2015	40	15,132	378	2,270	12,862		34
OSMB Parking Lot	6/30/2016	40	2,057	51	309	1,748		34
<b>Restrooms</b>								
Restroom - Retail	1972	40	120,000				148,794	
RV Park Main Restroom	1972	40	202,000				125,000	
Restroom - Basin 2	1972	40	32,000					
Restroom, RV Park Secondary	1972	40	70,350				17,805	
Restroom Kite Field	1978	40	13,755				117,045	
Restroom Improvements- Basin 2	1991	40	109,491	2,737	83,398	26,093	181,246	10
Restroom - Boat Launch	1992	40	100,000	2,500	72,500	27,500	86,056	11
Restroom Improvements- Basin 2	2006	40	10,594	265	3,973	6,621		25
<b>Total Buildings</b>			<b>4,717,401</b>	<b>50,955</b>	<b>971,851</b>	<b>1,066,332</b>	<b>5,074,543</b>	

**Port of Brookings Harbor  
Schedule C - Asset List**

Description	Date	Life	Cost	Current Depr 2021	Total Depr	Net Book Value	Insured Value	Years Left
RV Park Infrastructure	1997	40	333,333	8,333	199,946	133,387		16
RV Park Renovation	2002	40	300,000	7,500	150,000	150,000		20
Campground Upgrade	6/1/2015	40	67,039	1,676	10,196	56,843		34
RV Park Upgrade	6/1/2015	40	49,246	1,231	7,490	41,756		34
RV Park Upgrade	6/30/2016	40		0	0	0		
RV Park Digitalway 48 Channel System	2015	10	28,000	2,800	16,800	11,200	28,000	4
RV Park Power Equipment System			100,000				100,000	
<b>Total RV Park</b>			<b>877,618</b>	<b>21,540</b>	<b>384,432</b>	<b>393,186</b>	<b>128,000</b>	
<b>Land Net Value</b>			<b>2,537,448</b>			<b>2,537,448</b>		
<b>Total Equipment</b>			<b>929,363</b>	<b>42,184</b>	<b>221,475</b>	<b>613,902</b>	<b>794,898</b>	
<b>Total Docks</b>			<b>14,885,257</b>	<b>343,331</b>	<b>4,157,936</b>	<b>9,575,321</b>	<b>15,274,777</b>	
<b>Total Buildings</b>			<b>4,717,401</b>	<b>50,955</b>	<b>971,851</b>	<b>1,066,332</b>	<b>5,074,543</b>	
<b>Total RV Park</b>			<b>877,618</b>	<b>21,540</b>	<b>384,432</b>	<b>393,186</b>	<b>128,000</b>	
<b>Land Net Value</b>			<b>2,537,448</b>			<b>2,537,448</b>	<b>0</b>	
<b>TOTALS</b>			<b>23,947,087</b>	<b>458,010</b>	<b>5,735,693</b>	<b>14,186,189</b>	<b>21,272,218</b>	