

**RESOURCES  
GENERAL**

(Fund)

**Port of Nehalem  
Proposed Budget for 2023-2024**

Historical Data				RESOURCES DESCRIPTION	Budget for 2023 - 2024			
Actual		Adopted This Year			Proposed By	Approved By	Adopted By	
Second Preceding Year 2020-2021	First Preceding Year 2021-2022	2022-2023		Budget Officer	Budget Committee	Port of Nehalem Board		
				<b>BEGINNING FUND BALANCE</b>				
1	791,883	1,098,700	1,300,000	1 Available cash on hand* (cash basis) or	1,440,000	1,440,000	1,440,000	1
2	7,206	7,000	6,100	2 Interest	7,000	7,000	7,000	2
3	799,089	1,105,700	1,306,100	3 Total Cash on Hand	1,447,000	1,447,000	1,447,000	3
4				4				4
5				<b>OTHER RESOURCES</b>				5
6	53,240	93,106	38,300	5 Timber Sales Revenue	46,000	46,000	46,000	6
7	24,649	25,500	25,060	6 Property Leases	28,000	28,000	28,000	7
8	2,500	2,500	0	7 City of Wheeler USGS sed.survey cost share	0	0	0	8
9	111,030	60,000	0	8 Interfund Transfer	0	0	0	9
10	3,503	4,500	2,600	9 ODFW Grant	6,000	6,000	6,000	10
11	194,922	185,606	65,960	10 Total Other Resources	80,000	80,000	80,000	11
12				11				12
13				<b>TAXES TO BE LEVIED</b>				13
14	146,785	146,100	155,000	12 Taxes estimated to be received	163,500	163,500	163,500	14
15	3,684	4,000	3,800	13 Taxes collected in year levied	4,000	4,000	4,000	15
16	150,469	150,100	158,800	14 Total Tax Revenue	167,500	167,500	167,500	16
17				15				17
18	<b>1,144,480</b>	<b>1,441,406</b>	<b>1,530,860</b>	16 <b>TOTAL RESOURCES</b>	<b>1,694,500</b>	<b>1,694,500</b>	<b>1,694,500</b>	18

150-504-020 (rev 10-16)

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

RESERVE FUND  
RESOURCES AND REQUIREMENTS

CHANNEL MAINTENANCE (Fund) Port of Nehalem (Name of Municipal Corporation)

	Historical Data			DESCRIPTION	Budget for Next Year 2023-2024		
	Actual Second Preceding Year 2020-2021	First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1				RESOURCES			
2				Beginning Fund Balance			
3	803,326	970,379	970,379	Cash on hand	\$970,500	970,500	970,500
4	0	0	0	Earnings from Temporary Investments	\$0	0	0
5	110,000	0	25,000	Transferred from other Funds	\$25,000	25,000	25,000
6	913,326	970,379	995,379	Total Resources, except taxes to be levied	\$995,500	995,500	995,500
7							
8	913,326	970,379	995,379	TOTAL RESOURCES	\$995,500	995,500	995,500
9							
10				REQUIREMENTS **			
11				Materials & Services			
12	0	12,500	12,500	Contract (Engineering, NOAA, etc.)	\$12,500	12,500	12,500
13	416	890,000	890,000	Channel Maintenance	\$890,000	890,000	890,000
14	0	25,000	25,000	Minor Maintenance	\$25,000	25,000	25,000
15	0	30,000	30,000	Nehalem Bank Stabilization	\$30,000	30,000	30,000
16	0	0	0	USGS Sedimentation Survey	\$0	0	0
17	8,178	0	0	Dredge Spoils Remians	\$0	0	0
18	0	10,000	10,000	Misc. Emergency Expenses	\$10,000	10,000	10,000
19	8,594	967,500	967,500	TOTAL MATERIALS & SERVICES	\$967,500	967,500	967,500
20	904,732	2,879	27,879	Reserved for future expenditure	\$28,000	\$28,000	28,000
21							
22	913,326	970,379	995,379	TOTAL REQUIREMENTS	\$995,500	995,500	995,500

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year  
 \*\*List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

RESERVE FUND  
RESOURCES AND REQUIREMENTS

EQUIPMENT MAINTENANCE  
(Fund)

Port of Nehalem  
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION	Budget for Next Year 2023-2024		
	Actual Second Preceding Year 2020-2021	First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1				RESOURCES			
2				Beginning Fund Balance			
3	87,500	31,030	56,000	Cash on hand	\$56,000	56,000	56,000
5	40,000	25,000	0	Transferred from other Funds	\$0	0	0
6	127,500	56,030	56,000	Total Resources, except taxes to be levied	\$56,000	56,000	56,000
7							
8	127,500	56,030	56,000	TOTAL RESOURCES	\$56,000	56,000	56,000
9							
10				REQUIREMENTS **			
11				Materials & Services			
12	0	35,000	35,000	Misc. Equipment Expenses	\$35,000	35,000	35,000
13	112,459	5,000	5,000	Cap. Equipment	\$5,000	5,000	5,000
14	112,459	40,000	40,000	TOTAL MATERIALS & SERVICES	\$40,000	40,000	40,000
15							
16	15,041	16,030	16,000	Reserved for future expenditure	\$16,000	\$16,000	16,000
17							
18	127,500	56,030	56,000	TOTAL REQUIREMENTS	\$56,000	56,000	56,000

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

\*\*List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

**PROPERTY MAINTENANCE**  
(Fund) **Port of Nehalem**  
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024		
	Actual Second Preceding Year 2020-2021	First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1				1			1
2				2			2
3	\$19,575	\$35,375	\$60,375	3	\$60,375	\$60,375	3
4	\$10,000	\$25,000	\$0	4	\$0	\$0	4
5	\$29,575	\$60,375	\$60,375	5	\$60,375	\$60,375	5
6				6			6
7	\$29,575	\$60,375	\$60,375	7	\$60,375	\$60,375	7
8				8			8
9				9			9
10				10			10
11	\$0	\$10,000	\$10,000	11	\$10,000	\$10,000	11
12	\$0	\$5,000	\$5,000	12	\$5,000	\$5,000	12
13	\$0	\$25,000	\$25,000	13	\$25,000	\$25,000	13
14	\$0	\$40,000	\$40,000	14	\$40,000	\$40,000	14
15				15			15
16	\$0	\$20,375	\$20,375	16	\$20,375	\$20,375	16
17				17			17
18	\$0	\$60,375	\$60,375	18	\$60,375	\$60,375	18

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year  
 \*\*List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.  
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RESERVE FUND  
RESOURCES AND REQUIREMENTS

CONTINGENCY  
(Fund)

Port of Nehalem  
(Name of Municipal Corporation)

		Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024			
		Actual		Adopted Budget		Proposed By	Approved By	Adopted By	
		Second Preceding Year 2020-2021	First Preceding Year 2021-2022	Year 2022-2023		Budget Officer	Budget Committee	Governing Body	
1					1				1
2					2				2
3	40,00	\$145,000	\$155,000	\$155,000	3	\$155,000	\$155,000	\$155,000	3
5			\$0	\$0	5	\$0	\$0	\$0	5
6	\$0	\$145,000	\$155,000	\$155,000	6	\$155,000	\$155,000	\$155,000	6
7					7				7
8	\$0	\$145,000	\$155,000	\$155,000	8	\$155,000	\$155,000	\$155,000	8
9					9				9
10					10				10
11					11				11
12		\$145,000	\$145,000	\$145,000	12	\$145,000	\$145,000	\$145,000	12
14	\$0	\$145,000	\$145,000	\$145,000	14	\$145,000	\$145,000	\$145,000	14
15					15				15
16	\$0	\$10,000	\$10,000	\$10,000	16	\$10,000	\$10,000	\$10,000	16
17					17				17
18	\$0	\$155,000	\$155,000	\$155,000	18	\$155,000	\$155,000	\$155,000	18

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

\*\*List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

RESERVE FUND  
RESOURCES AND REQUIREMENTS

PROPERTY LOAN DEBT

Loan Debt Retired November 25, 2020

Port of Nehalem  
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION	Budget for Next Year 2023-2024		
	Actual Second Preceding Year 2020-2021	First Preceding Year 2021-2022	Adopted Budget Year 2022-2023		Budget for Next Year 2023-2024	Proposed By Budget Officer	Approved By Budget Committee
1				<b>RESOURCES AND REQUIREMENTS</b>			
2	\$0	\$0	\$0	<b>RESOURCES</b>			
3	\$0	\$0	\$0	1 Beginning Fund Balance	\$0	\$0	\$0
4	\$0	\$0	\$0	2 Cash on hand	\$0	\$0	\$0
5	\$59,000	\$0	\$0	3 Transferred from other Funds	\$0	\$0	\$0
6	\$59,000	\$0	\$0	4 Total Resources, except taxes to be levied	\$0	\$0	\$0
7				5			
8	\$59,000	\$0	\$0	6 <b>TOTAL RESOURCES</b>	\$0	\$0	\$0
9				7			
10				8 <b>TOTAL REQUIREMENTS **</b>			
11	\$75	\$0	\$0	9 Property Note Interest	\$0	\$0	\$0
12	\$5,508	\$0	\$0	10 Property Note Principle	\$0	\$0	\$0
13				11			
14	\$5,583	\$0	\$0	12 <b>TOTAL REQUIREMENTS</b>	\$0	\$0	\$0
15				13			
16	\$0	\$0	\$0	14 <b>Reserved for future expenditure</b>	\$0	\$0	\$0
17				15			
18	\$5,583	\$0	\$0	16 <b>TOTAL REQUIREMENTS</b>	\$0	\$0	\$0
				17			
				18			

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

\*\*List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**FORM  
LB-31a**

**DETAILED EXPENDITURES  
GENERAL**

**Port of Nehalem**

			(name of fund)			(name of Municipal Corporation)				
						Budget For Next Year 2023-2024				
						Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
						EXPENDITURE DESCRIPTION				
						PROFESSIONAL SERVICES				
						COMMISSIONER EXPENSES				
						RENT/UTILITIES				
						OFFICE OPERATIONS EXPENSES				
						MEMBERSHIPS				
						TOTAL OFFICE OPERATIONS				
						SUBTOTAL LB 31a				
						TOTAL RENTS/UTILITIES				
						PROPERTY UTILITY EXPENSES				
						WATERWAY LEASE				
						NCRD MEETING ROOM				
						EDUCATION/TRAINING				
						REIMBURSEMENTS (lodging, mileage, meals, phone)				
						MEETING - Per Diem Compensation				
						PUBLIC RELATIONS				
						TOTAL COMMISSIONER EXPENSES				
						ENGINEERING FEES				
						TOTAL PROFESSIONAL SERVICES				
						CONSULTANTS/CONTRACTS				
						AUDITOR & STATE FILING FEE				
						ATTORNEY/LEGAL EXPENSES				
						ODFW COMMORANT HAZING				
						TOTAL PROFESSIONAL SERVICES				
						TOTAL OFFICE OPERATIONS				
						SUBTOTAL LB 31a				
						TOTAL RENTS/UTILITIES				
						PROPERTY UTILITY EXPENSES				
						WATERWAY LEASE				
						NCRD MEETING ROOM				
						EDUCATION/TRAINING				
						REIMBURSEMENTS (lodging, mileage, meals, phone)				
						MEETING - Per Diem Compensation				
						PUBLIC RELATIONS				
						TOTAL COMMISSIONER EXPENSES				
						ENGINEERING FEES				
						TOTAL PROFESSIONAL SERVICES				
						CONSULTANTS/CONTRACTS				
						AUDITOR & STATE FILING FEE				
						ATTORNEY/LEGAL EXPENSES				
						ODFW COMMORANT HAZING				
						TOTAL PROFESSIONAL SERVICES				
						TOTAL OFFICE OPERATIONS				
						SUBTOTAL LB 31a				
1					1					1
2	\$3,905	\$3,164	\$5,200	2	ODFW Commorant Hazing	\$6,000		\$6,000		2
3	\$0	\$4,000	\$10,000	3	Attorney/Legal Expenses	\$10,000		\$10,000		3
4	\$6,150	\$8,000	\$8,000	4	Auditor & State Filing Fee	\$8,000		\$8,000		4
5	\$0	\$4,000	\$6,000	5	Consultants/Contracts	\$6,000		\$6,000		5
6	\$0	\$2,500	\$4,000	6	Engineering Fees	\$4,000		\$4,000		6
7	\$10,055	\$21,664	\$33,200	7	TOTAL PROFESSIONAL SERVICES	\$34,000		\$34,000		7
8				8						8
9				9	COMMISSIONER EXPENSES					9
10	\$0	\$1,500	\$1,500	10	Education/Training	\$1,500		\$1,500		10
11	\$1,399	\$2,500	\$2,500	11	Reimbursements (lodging, mileage, meals, phone)	\$2,500		\$2,500		11
12	\$1,732	\$3,000	\$3,000	12	Meeting - Per Diem Compensation	\$3,000		\$3,000		12
13	\$428	\$3,000	\$3,000	13	Public Relations	\$3,000		\$3,000		13
14	\$3,559	\$10,000	\$10,000	14	TOTAL COMMISSIONER EXPENSES	\$10,000		\$10,000		14
15				15						15
16				16	RENT/UTILITIES					16
17	\$240	\$300	\$500	17	NCRD Meeting Room	\$700		\$700		17
18	\$416	\$500	\$500	18	Waterway Lease	\$600		\$600		18
19	\$4,935	\$6,000	\$6,000	19	Property Utility Expenses	\$7,000		\$7,000		19
20	\$5,591	\$6,800	\$7,000	20	TOTAL RENTS/UTILITIES	\$8,300		\$8,300		20
21				21						21
22				22	OFFICE OPERATIONS EXPENSES					22
23	\$922	\$1,000	\$1,000	23	Election Expenses	\$1,000		\$1,000		23
24	\$3,196	\$5,000	\$10,000	24	Insurance Expenses	\$10,000		\$10,000		24
25	\$1,050	\$1,500	\$1,500	25	Legal Ads	\$1,500		\$1,500		25
26	\$1,521	\$3,800	\$3,800	26	Office Supplies & Expenses	\$3,800		\$3,800		26
27	\$412	\$1,500	\$1,500	27	Memberships	\$1,500		\$1,500		27
28	\$7,101	\$12,800	\$17,800	28	TOTAL OFFICE OPERATIONS	\$17,800		\$17,800		28
29	\$26,306	\$51,264	\$68,000	29	SUBTOTAL LB 31a	\$70,100		\$70,100		29

DETAILED EXPENDITURES  
GENERAL

(name of fund)

Port of Nehalem  
(name of Municipal Corporation)

	Historical Data			Adopted Budget This Year 2022-2023	EXPENDITURE DESCRIPTION	Budget For Next Year 2023-2024			
	Actual Second Preceding Year 2020-2021	First Preceding Year 2021-2022				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	\$26,306	\$51,264		\$68,000		\$70,100	\$70,100	\$70,100	
1					<b>SUBTOTAL FROM LB 31a</b>				
					<b>FIELD OPERATIONS</b>				
2	\$5,865	\$10,000		\$10,000	Channel Markers & Crab Rock Buoy	\$10,000	\$10,000	\$10,000	2
3	\$766	\$3,000		\$3,000	Field Tools & Equipment	\$3,000	\$3,000	\$3,000	3
4	\$147	\$10,000		\$10,000	Boat Expenses	\$10,000	\$10,000	\$10,000	4
5	\$3,992	\$12,000		\$40,000	Property Maintenance	\$40,000	\$40,000	\$40,000	5
6	\$0	\$4,000		\$0	Miscellaneous Field Expenses	\$0	\$0	\$0	6
7	\$0	\$0		\$0	Marine related Matching Grant	\$0	\$0	\$0	7
8	\$968	\$2,000		\$3,000	Fuel	\$3,000	\$3,000	\$3,000	8
9	\$11,738	\$41,000		\$66,000	<b>TOTAL FIELD OPERATIONS</b>	\$66,000	\$66,000	\$66,000	9
10									10
30	\$11,738	\$41,000		\$66,000	<b>TOTAL EXPENDITURES LB-31b</b>	\$66,000	\$66,000	\$66,000	30
31	\$38,044	\$92,264		\$134,000	<b>SUBTOTAL LB 31a and LB 31b</b>	\$136,100	\$136,100	\$136,100	31
32									32
33									33
34									34
35									35



REQUIREMENTS SUMMARY

(name of fund)

Port of Nehalem  
(name of Municipal Corporation)

Historical Data			REQUIREMENTS DESCRIPTION				Budget For Next Year 2023-2024			
	Actual	Adopted Budget				Proposed By	Approved By	Adopted By		
	Second Preceding	This Year				Budget Officer	Budget Committee	Governing Body		
	Year 2020-2021	Year 2021-2022	2022-2023							
1				PERSONNEL SERVICES						
2	\$13,549	\$20,000	\$20,000	1 Part-time Office Staff	\$20,000		\$20,000	\$20,000	2	
3	\$10,710	\$25,000	\$25,000	3 Part-Time Field Staff	\$20,000		\$20,000	\$20,000	3	
4	\$24,259	\$45,000	\$45,000	4 Total Personnel Wages	\$40,000		\$40,000	\$40,000	4	
5				5					5	
6				Federal & State Payroll Costs					6	
7	\$2,435	\$4,500	\$4,500	7 FICA - SS & Medicare	\$4,500		\$4,500	\$4,500	7	
8	\$1,410	\$2,500	\$2,500	8 SUTA State Unemployment Tax, WBF, Transit Tax	\$2,500		\$2,500	\$2,500	8	
9	\$1,339	\$5,000	\$5,000	9 Port's IRA Contribution: IRA Regular + Incentive	\$5,000		\$5,000	\$5,000	9	
10	\$2,101	\$2,310	\$2,310	10 Workers Comp	\$2,300		\$2,300	\$2,300	10	
11	\$7,285	\$14,310	\$14,310	11 Total Federal & State Payroll Costs	\$14,300		\$14,300	\$14,300	11	
12				12					12	
13				Total Full-Time Equivalent (FTE) 1					13	
14	\$31,544	\$59,310	\$59,310	14 TOTAL PERSONNEL SERVICES	\$54,300		\$54,300	\$54,300	14	
15				15					15	
16				MATERIALS & SERVICES					16	
17				17 See Attached Detail - LB_31	\$136,100		\$136,100	\$136,100	17	
18				18					18	
19	\$38,187	\$96,300	\$134,000	19 TOTAL MATERIALS & SERVICES	\$136,100		\$136,100	\$136,100	19	
20				20					20	
21				CAPITAL OUTLAY					21	
22	\$112,459	\$8,000	\$8,000	22 Field Equipment	\$8,000		\$8,000	\$8,000	22	
23	\$0	\$8,000	\$8,000	23 Office Equipment	\$8,000		\$8,000	\$8,000	23	
24	\$112,459	\$16,000	\$16,000	24 TOTAL CAPITAL OUTLAY	\$16,000		\$16,000	\$16,000	24	
25				25					25	
26				INTERFUND TRANSFERS					26	
27	\$9,377	\$0	\$25,000	27 Channel Maintenance Reserve Fund	\$25,000		\$25,000	\$25,000	27	
28	\$4,366	\$10,000	\$0	28 Property Maintenance Reserve Fund	\$0		\$0	\$0	28	
29	\$0	\$25,000	\$0	29 Equipment Reserve Fund	\$0		\$0	\$0	29	
30	\$0	\$10,000	\$0	30 General Operating Contingency Reserve Fund	\$0		\$0	\$0	30	
31	\$31,000	\$0	\$0	31 Property Loan Reserve Fund	\$0		\$0	\$0	31	
32	\$44,743	\$45,000	\$25,000	32 TOTAL INTERFUND TRANSFERS	\$25,000		\$25,000	\$25,000	32	

33				33						33
34				34	<b>OPERATING CONTINGENCY</b>					34
35	\$629,088	\$1,226,796	\$1,296,550	35	Reserved for Future Expenditure	\$1,463,100	\$1,463,100	\$1,463,100		35
36	\$0	\$0	\$0	36	Unappropriated Ending Balance	\$0	\$0	\$0		36
37	<b>\$856,021</b>	<b>\$1,443,406</b>	<b>\$1,530,860</b>	37	<b>Total Requirements NOT ALLOCATED</b>	<b>\$1,694,500</b>	<b>\$1,694,500</b>	<b>\$1,694,500</b>		37
38				38	Total Requirements for ALL Org. Units/Programs within fund					38
39	\$856,021	\$1,443,406	\$1,530,860	39	Ending balance (prior years)	\$1,694,500	\$1,694,500	\$1,694,500		39
40	<b>\$856,021</b>	<b>\$1,443,406</b>	<b>\$1,530,860</b>	40	<b>TOTAL REQUIREMENTS</b>	<b>\$1,694,500</b>	<b>\$1,694,500</b>	<b>\$1,694,500</b>		40

150-504-030 (Rev 05-21)