



CITY OF ASTORIA, OREGON



2026-27 Fiscal Year Adopted Budget

Image credit: Travel Astoria Warrenton

City of Astoria, Oregon

2026-27 Adopted Budget



CONTACT INFORMATION

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CITY OF ASTORIA, OREGON
City Budget
Year Beginning July 1, 2026

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CITY OF ASTORIA
FISCAL YEAR 2026-27
BUDGET COMMITTEE MEMBERS

City Council

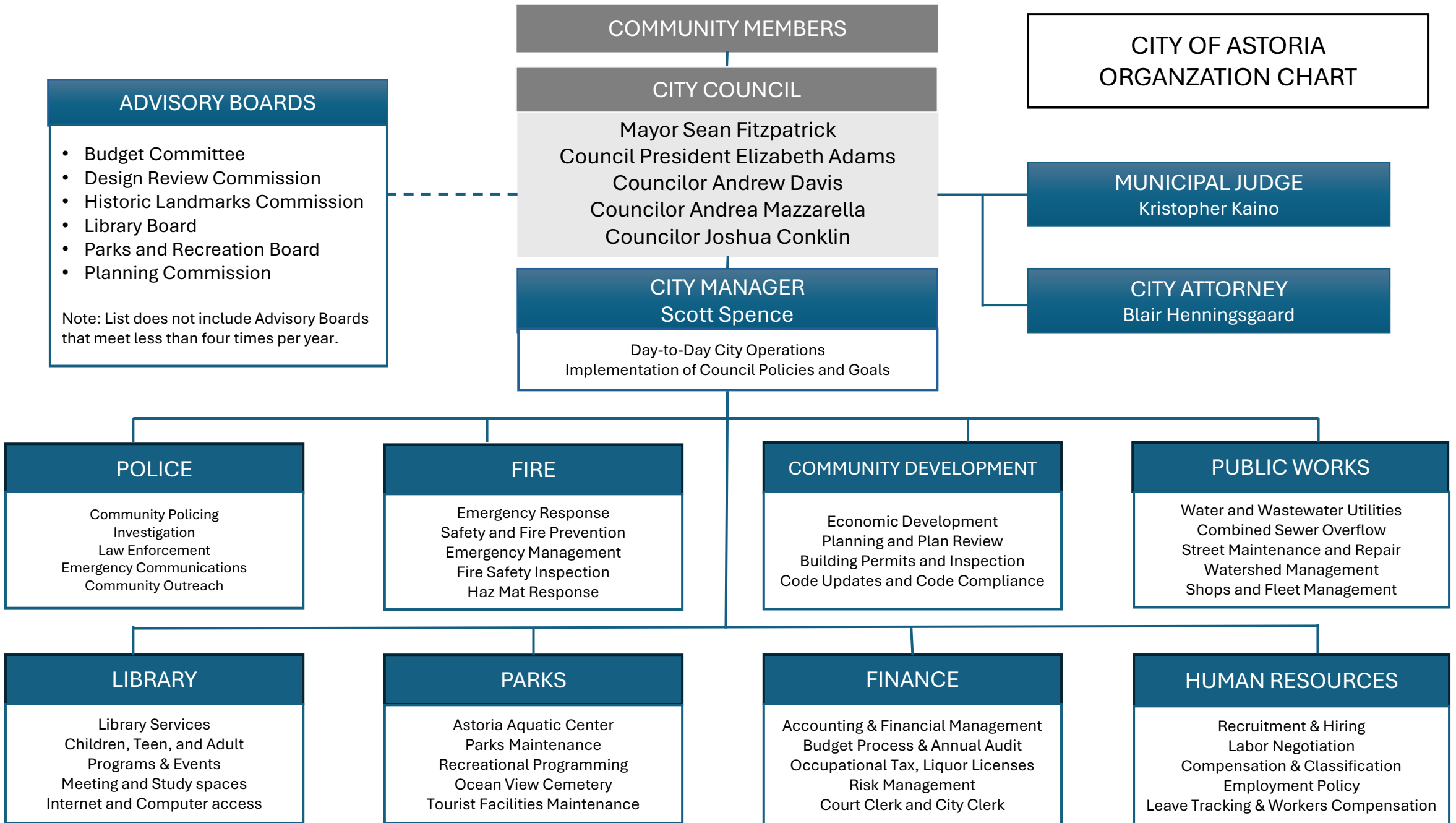
Sean Fitzpatrick	Mayor	Term Expires 12/31/26
Elizabeth Adams	Council President	Term Expires 12/31/26
Andrew Davis	Councilor	Term Expires 12/31/26
Joshua Conklin	Councilor	Term Expires 12/31/28
Andrea Mazzarella	Councilor	Term Expires 12/31/28

Citizen Members

Tom Hardy	Citizen	Term Expires 12/31/28
Linda Moreland	Citizen	Term Expires 12/31/27
Gilbert Ramil	Citizen	Term Expires 12/31/26
Kaisa Johnson	Citizen	Term Expires 12/31/27
Miriam Rose	Citizen	Term Expires 12/31/26

ADMINISTRATIVE STAFF

Scott Spence, City Manager	Blair Henningsgaard, City Attorney
Kristopher A. Kaino, Municipal Judge	John Roberts, Community Dev Director
Dan Crutchfield, Fire Chief	Jonah Dart-McLean, Parks Director
Suzanne Harold, Library Director	Jeff Harrington, Public Works Director
Stacy Kelly, Police Chief	Ashley Deits, Human Resources Director
Hilary Norton, Finance Director	Ryan Quigley, Assistant to the City Manager





CITY OF ASTORIA
Founded 1811 • Incorporated 1856

TO: Honorable Mayor Fitzpatrick
Members of the Astoria City Council
Budget Committee Members
Citizens of Astoria

DATE: April 15, 2026

SUBJECT: 2026-27 FY Proposed Budget Message

Through continued fiscal leadership and discipline, the 2026-27 Budget is balanced and maintains the delivery of essential services and programs at levels expected by the Astoria community. For Fiscal Year 2026-27, the proposed budget for all funds is \$72,852,132. This is a decrease of \$9,993,460 (12.1%) from the amended 2025-26 fiscal year budget of \$82,845,592. The decrease to the overall budget is attributed to completion of several large capital projects, such as the Library Renovation Project that held its grand reopening in October 2025.

The budget document provides an immediate road map for the upcoming fiscal year and articulates available resources to address Astoria's responsibilities as a full-service city, serving a population of 10,247 residents. These responsibilities include providing police and fire protection; community and economic development; building permits, inspections, and plan review; finance and administrative services; traffic and parking control; municipal court; parks recreation & maintenance; Astoria Aquatic Center operations and maintenance; library services; 911 emergency communications; street maintenance and repair; water, sewer, stormwater utilities; and Oceanview Cemetery operations and maintenance.

Further, revenue and expenditures are organized by program and fund type and have been prepared to satisfy the legal requirements of the State of Oregon Budget Law and Local Government Accounting Standards.

The proposed budget is also aligned with Council goals by allocating resources in support of the 5-year City Council Workplan that was officially adopted in February 2024 and updated in February 2026. City Council's four goal areas include: Housing for All Astorians; a Thriving Local

Economy; Resilience as a Community and Livability and Quality of Life for all Astorians. Each goal area has specific projects and tasks to support identified initiatives.

In sum, this year's budget ensures the continuity of essential services to the community and supports significant investments in Astoria backbone utility infrastructure. It also provides insight, through several hundred pages and graphs, on how taxpayer dollars as well as utility customers fees, are expended and invested to maintain Astoria as a quality community.

BUDGET STRUCTURE

Each fund is a self-balancing set of accounts and is categorized by type in accordance with Oregon budget law and generally accepted accounting principles (GAAP). Summary sheets show the prior year's adopted budget and audited numbers of the most recent two complete years. The budget document is organized by fund type and then by individual fund.

FINANCIAL POLICIES

- Revenues and expenditures are estimated accurately, but conservatively.
- Reserves are maintained in each fund that are adequate to provide a bridge to cover expenses that are incurred prior to the receipt of tax revenues in November.
- Ongoing expenses should be covered by ongoing revenue.
- Capital equipment and vehicles should be maintained and/or replaced so they are in proper working order.
- While this City budget is a one-year document, a multi-year approach is used to consider the future implications of current fiscal conditions and decisions.

The City of Astoria continues to use a modified accrual basis of accounting. This means we recognize revenues when they become available and measurable, and we recognize expenditures when liabilities are incurred.

ECONOMIC FACTORS

The 2026-27 Fiscal Year Proposed Budget was prepared with careful considerations of the economic conditions confronting the nation, state, and region. The following economic factors shaped the development of the budget:

- Inflation rates are similar to the prior year. Over the last 12 months, the CPI-U Western Region increased by 3.5% in food, 3-4% in medical care, 3% in Housing with energy and durable goods decreasing by 2-3% to the prior year, or a net at 2.7% in all items. Cost drivers are structural (housing, services) no longer cyclical (energy.) 2.5%-3% is a reasonable near-term baseline to use for projects, however, staff is watching the

situation in the Middle East because petroleum costs could impact this trend in the near future.

- The Federal Reserve is expected to hold the federal funds rate steady at 3.5-3.75%, and the Labor market is still considered resilient. However, this outlook could change due to events impacting the Middle East. The market and economy are still adjusting to the energy shock caused by conflict in the Middle East.
- As franchise fees are impacted by population shifts and the weather, they may vary from year to year. 2025 was 3% over 2024, but the past 10 years show 1-2% is typical. Staff estimate a 1% increase in 2026.
- Astoria's population projection for 2026 is 10,247, a 1.2% increase from 10,131 in 2025.
- State Shared Revenue has been trending down – in part due to new fees the state has added, and in part to the variability of the revenue streams. The 2026-27 budget projects a decrease of about 9%, which is close to current estimates of what will be received in the current fiscal year. This does not greatly decrease the resources available in Fund 102, but the proposed budget maintains reserves in the ending fund balance to use to supplement reduced revenue if the trend continues.
- Property tax revenue is capped at 3%. Recent building activity may increase property tax revenue as projects are completed; however, several of the current projects under construction are non-profit organizations and may qualify for tax exemptions. Property tax projections are slightly under 3% based on recent trends.
- Transient Lodging Tax revenue (TLT) had small increases (less than 1%) in 2023 and 2024. In 2025, it increased by 1.15%. TLT revenue is variable and subject to economic impacts, including the rise and fall of fuel prices, so revenue is projected conservatively, at about a 0.5% increase. As a growing destination community, TLT revenue generated in Astoria will be monitored closely given concerns over rising fuel prices and consumers' ability to continue vacation/recreational travel at past levels.

OVERVIEW OF THE 2026-27 FY PROPOSED BUDGET

The total proposed budget for Fiscal Year 2026-27 for all funds is \$72,852,132. This is a decrease of \$9,993,460 (12.1%) from the amended 2025-26 fiscal year budget of \$82,845,592. The reduction is due to completion of the Library Renovation Project, the 16th Street Waterline Project, the Pipeline Road Project and progress made on the Waste Water Treatment Plant Improvement Project. All of these have reduced the amount of one-time use funds in the overall budget.

Significant projects continuing into the 2026-27 fiscal year are the final phase of the Waste Water Treatment Plant Improvement Project, the Lift Station Sewer Project and the 27th and Grand Landslide repairs. Also, the Heritage Square Brownfields project that began in 2025-26

will continue in 2026-27. These projects are anticipated to remove another \$5.6M in one time use funding from the City's annual budget.

The total proposed budget includes operating expenditures (personnel, materials & services, capital outlay, and debt service) in the amount of \$45,079,938, a 14.1% decrease to the prior fiscal year. It also includes Interfund Transfers in the amount of \$7,118,900, Contingency Funds in the amount of \$9,250,287, and Ending Fund Balances in the amount of \$11,403,007.

COST DRIVERS

Personnel

As an organization, the City enters this fiscal year with a full-time workforce of 119 positions. This is an increase of 3 from the prior year. This includes elimination of a Dispatch Supervisor position, and addition of a Wastewater Maintenance Technician, a Senior Building Facilities Technician, and an HR Generalist. Hours of part-time assistance in Parks Maintenance and Cemetery were converted to a full-time, shared parks maintenance position. A half time position in Finance was converted to full time, and a part time Engineering Admin Assistant was added. The total of all part-time, seasonal, temporary and overtime hours worked is an estimated additional Full Time Equivalent (FTE) of 13.79. Personnel Requirements are increased by \$630,390 (3.16%) in the Proposed 26-27 FY Budget. This includes a health benefits increase of 13%. It also includes steps and COLAs for staff, as established in the existing collective bargaining agreements and the most recent salary resolution. Negotiations with Teamsters Local 58 – Parks & General and Teamsters Local 58 – Public Works are about to begin.

Continued Development Activity

In 2026, a number of larger scale construction projects that began last year, or earlier, are finalized or will be substantially completed. Projects include Clatsop Behavioral Health, Yakima Valley Farm Workers Clinic, Lum's Lodge, Owens-Adair II, Bethany Lutheran Church, Columbia River Maritime Museum, and state offices for Department of Human Services. The Columbia Memorial Hospital (CMH) will remain under active construction through the 2026-27 fiscal year with an additional phase forthcoming in late 2026 to remodel and expand its Professional Office Building complex. Future projects on the horizon include a proposed ~44-unit critical care/skilled nursing facility, the Oregon Film Museum, Copeland Commons Project, and two hotel developments that could be built after several years of permit coordination.

Overall, development activity remains steady, with a mix of carryover work and new submittals expected to sustain permit and inspection volume above historical levels for the coming fiscal year.

The City now has a full-time Building Official and additional contract assistance available when needed. The Proposed budget includes funds to use contract engineering services when needed to help keep permits and plan review being processed expeditiously.

Investment in Infrastructure

The City of Astoria continues to make significant investments in backbone utility infrastructure. Significant projects for 2026-27 fiscal year include the final phase of the Waste Water Treatment Plant Improvement Project and the Sewer Lift Station Rehabilitation Project. Project work also includes a summer street paving project and ongoing work on the Riverwalk trestles to support the Astoria Riverfront Trolley.

CONCLUSION

The City of Astoria is a special community. Strong schools, safe neighborhoods, recreational amenities, a historic downtown, and unmatched natural beauty are some of Astoria's hallmarks. The proposed 2026-27 Budget carries forth those services and programs desired of our citizens and those necessary to maintain the quality of life within our community. I credit the leadership of the Astoria City Council, the Astoria Budget Committee, Astoria citizen Boards and Commissions, and dedicated public employees working on behalf of the City for making the 2026-27 budget proposal possible.

Respectfully submitted,



Scott Spence
Budget Officer



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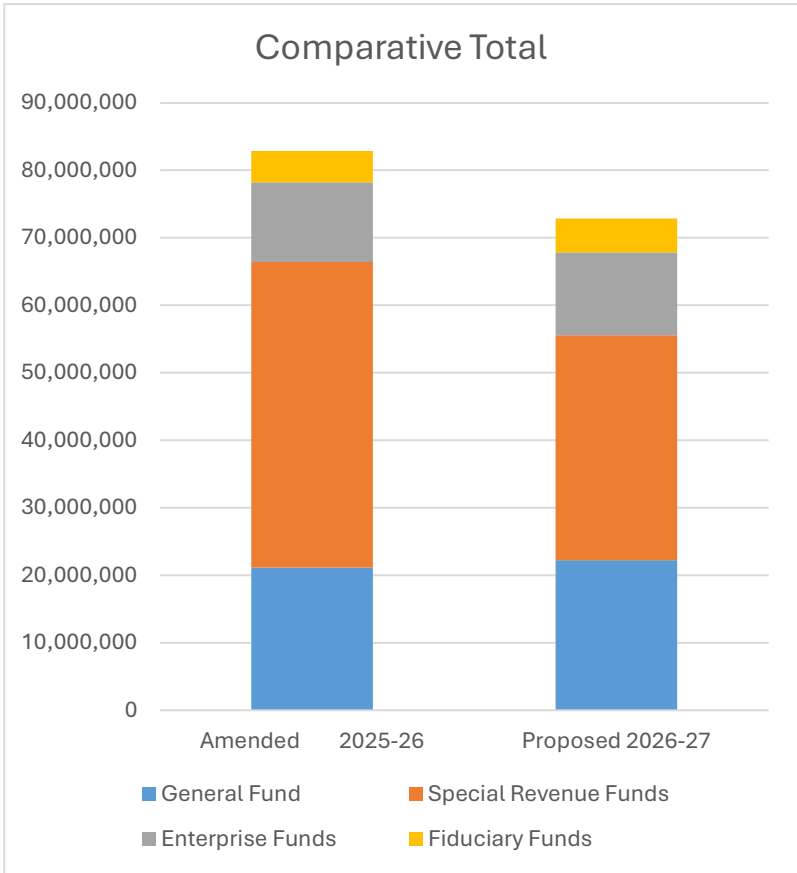
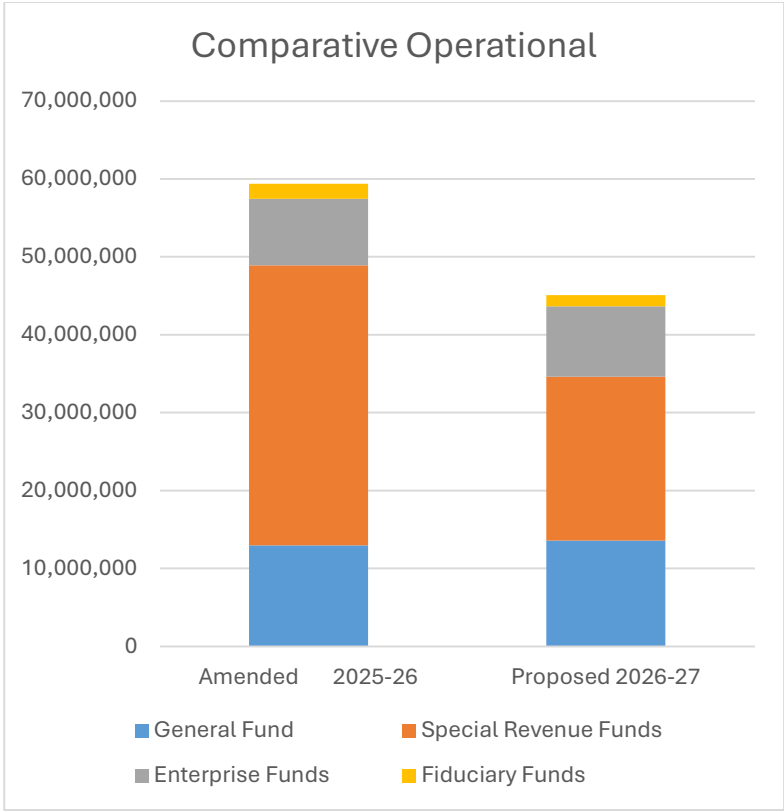


BUDGET SUMMARY

Budget at a Glance
Fiscal Year 2026-27 Budget
Comparison to FY 2025-26 Budget

	2025-26 Amended	2026/27 Approved	Dollar Difference	Percent Difference
General Fund				
Council	57,830	60,340	2,510	4.3%
City Manager	457,260	465,857	8,597	1.9%
Human Resources	506,440	528,517	22,077	4.4%
Municipal Court	152,700	170,330	17,630	11.5%
Finance	1,071,170	1,189,114	117,944	11.0%
City Attorney	112,500	112,500	0	0.0%
Community Development	989,140	976,715	-12,425	-1.3%
City Hall	73,980	91,660	17,680	23.9%
Unallocated	1,150,592	1,196,744	46,152	4.0%
Fire	3,198,830	3,320,009	121,179	3.8%
Police	4,358,011	4,593,888	235,877	5.4%
Library	836,715	890,059	53,344	6.4%
Subtotal General Fund Operation	12,965,168	13,595,733	630,565	4.9%
Transfers Out	1,675,677	1,645,500	-30,177	-1.8%
Contingency	6,504,655	6,983,217	478,562	7.4%
Ending Fund Balance	0	0	0	0.0%
Total General Fund	21,145,500	22,224,450	1,078,950	5.1%
Special Revenue Funds				
Capital Improvement	1,114,400	1,057,045	-57,355	-5.1%
Unemployment	56,500	52,000	-4,500	-8.0%
Revolving Loan	230,600	230,600	0	0.0%
Building Inspection	686,670	514,140	-172,530	-25.1%
American Rescue Plan (ARP)	330,400	0	-330,400	-100.0%
Emergency Communications	2,606,974	2,410,468	-196,506	-7.5%
Library Special Projects	82,000	80,822	-1,178	-1.4%
Special Police Projects	54,130	45,550	-8,580	-15.9%
Housing & Community Resiliency	703,500	740,100	36,600	5.2%
Parks Project	105,000	104,000	-1,000	-1.0%
Maritime Memorial	10,000	12,000	2,000	20.0%
Parks Operation	2,689,080	2,904,260	215,180	8.0%
Water SDC Reimbursement	0	0	0	0.0%
Water SDC Improvement	0	0	0	0.0%
Sewer SDC Reimbursement	0	0	0	0.0%
Sewer SDC Improvement	0	0	0	0.0%
Storm Water SDC Reimbursement	0	0	0	0.0%
Storm Water SDC Improvement	0	0	0	0.0%
Transportation SDC Improvement	0	0	0	0.0%
Parks SDC Reimbursement	0	0	0	0.0%
Parks SDC Improvement	0	0	0	0.0%
Astoria Road District	880,000	980,000	100,000	11.4%
State Tax Street	0	0	0	0.0%
Highway Right of Way Reserve	0	0	0	0.0%
Public Works Improvement	2,668,550	2,835,861	167,311	6.3%
Public Works Capital Reserve	2,000,000	1,573,900	-426,100	-21.3%
Library Bond Construction	4,220,250	601,573	-3,618,677	-85.7%
Sewage Lift Station Rehab	3,589,909	3,362,910	-226,999	0.0%

	2025-26 Amended	2026-27 Approved	Dollar Difference	Percent Difference
WWTP Improvement Project	8,268,595	1,207,475	-7,061,120	-85.4%
16th St Water Distribution Project	2,076,526	0	-2,076,526	-100.0%
Pipeline Rd Waterline Resilience Project	1,092,551	0	-1,092,551	-100.0%
Library Bond Debt Service Fund	607,768	630,624	22,856	3.8%
8th Street Debt Service	51,700	44,474	-7,226	-14.0%
CSO Debt Service	1,797,864	1,553,053	-244,811	-13.6%
Subtotal Special Revenue Funds Operation	35,922,967	20,940,855	-14,982,112	-41.7%
Transfers Out	2,131,600	2,676,700	545,100	25.6%
Contingency	2,128,395	1,486,160	-642,235	-30.2%
Ending Fund Balance	5,090,485	8,172,153	3,081,668	60.5%
Total Special Revenue Funds	45,273,447	33,275,868	-11,997,579	-26.5%
Enterprise Funds				
Public Works Operations				
Engineering	1,934,570	2,061,450	126,880	6.6%
Shop and Yard	769,880	885,590	115,710	15.0%
Streets	781,700	708,370	-73,330	-9.4%
Sanitation	113,310	72,870	-40,440	-35.7%
Sewer	1,581,640	1,847,710	266,070	16.8%
Stormwater	277,390	266,480	-10,910	-3.9%
Water	2,310,190	2,507,470	197,280	8.5%
Subtotal Public Works Operations	7,768,680	8,349,940	581,260	7.5%
Cemetery	177,885	177,705	-180	-0.1%
17th Street Dock	603,430	522,650	-80,780	-13.4%
Subtotal Enterprise Funds	8,549,995	9,050,295	500,300	5.9%
Transfers Out	2,391,990	2,265,700	-126,290	-5.3%
Contingency	470,205	472,910	2,705	0.6%
Ending Fund Balance	361,415	486,695	125,280	34.7%
Total Enterprise Funds	11,773,605	12,275,600	501,995	4.3%
Fiduciary Funds				
Aquatic Facility Trust	15,220	1,835	-13,385	-87.9%
Astoria Public Library Endowment	42,180	21,180	-21,000	-49.8%
Cemetery Irreducible	0	0	0	0.0%
Promote Astoria	1,868,523	1,413,820	-454,703	-24.3%
Logan Memorial Library	0	0	0	0.0%
Library Renovation	14,320	4,220	-10,100	-70.5%
Custodial	0	0	0	0.0%
Subtotal Fiduciary Funds	1,940,243	1,441,055	-499,188	-25.7%
Transfers Out	542,500	531,000	-11,500	-2.1%
Contingency	200,000	300,000	100,000	
Ending Fund Balance	1,970,297	2,804,159	833,862	42.3%
Total Fiduciary Funds	4,653,040	5,076,214	423,174	9.1%
Operational City Budget	59,378,373	45,027,938	-14,350,435	-24.2%
Total Operational Transfers	6,741,767	7,118,900	377,133	5.6%
Total Contingency	9,303,255	9,242,287	-60,968	-0.7%
Total Ending Fund Balance	7,422,197	11,463,007	4,040,810	54.4%
Total City Budget	82,845,592	72,852,132	-9,993,460	-12.1%



GENERAL FUND

The General Fund shows an increase of 5%. This includes increase of a ½ time position to full time in Finance, overlapping years with financial software due to transition, a one-month budgeted overlap for a potential transition in Fire, some additional funds for building maintenance in City Hall, and a margin for negotiations with Teamsters for Parks/General. Within the fund, IT licenses and contract costs have been broken out to the departments in the General Fund rather than being gathered in Non-Departmental except for those expenses that are city-wide. Also recruiting funds for the departments in the General Fund have been moved to the HR budget.

SPECIAL REVENUE FUNDS

Special Revenue funds are down by \$14,922,112 (41.5%) due to completion of several Capital Projects. The Library Renovation Project is completed, as are the Pipeline Road Water Project and the 16th Street Water Project. The Wastewater Treatment Plant Improvement Project is about 85% completed. The Building Department now has a full-time Building Official, reducing the need to use contract officials as when the position was vacant. A position was eliminated in Emergency Communications. Parks Fund has increased a bit due to some small capital improvements needed at the Aquatic Center, a replacement maintenance truck, and some funds budgeted for possible small improvements to parks in the wake of the Parks Master Plan. Part-time hours in Parks Maintenance were combined with part-time hours in Cemetery to hire one shared full-time employee, so both funds show small increases in personnel related to benefits. A margin was budgeted in Parks personnel due to Collective Bargaining Agreement negotiations. The Capital Reserve Fund shows a 21% decrease due to work on the slow sand filters. That work will continue into 2026-27 and will significantly reduce the fund balance in the following year.

ENTERPRISE FUNDS

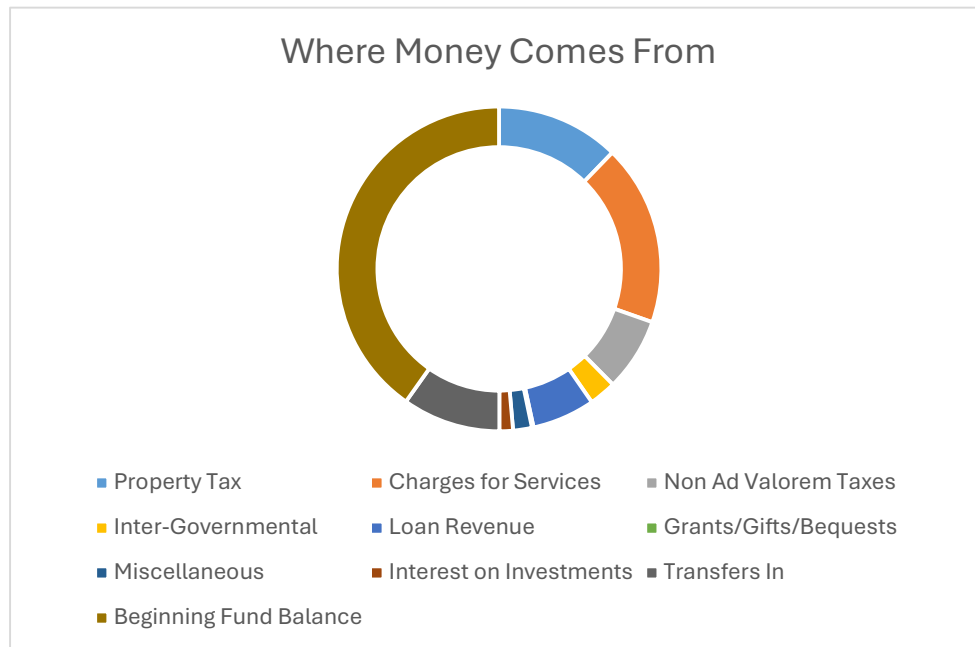
Public Works Operations fund shows a 5.2% increase. Within the fund, personnel expenses have been redistributed between divisions to better reflect current usage. The increase in the fund includes a senior building facilities technician and a part-time administrative assistant in Engineering to help expedite plan review. The mower position that was created at the beginning of the prior fiscal year is also included in this budget. Capital needs in 176 were met with a smaller interfund transfer, due to a solid beginning fund balance, reducing the pressure on rates slightly. The Cemetery fund is proposed as flat to the prior year. The 17th Street Dock fund shows a reduction in operations cost due to the loan being paid off early, and all funds are appropriated to assist with the floating dock repair.

FIDUCIARY FUNDS

Overall, the Fiduciary Funds show little change. Promote Astoria shows a small increase in resources. Operational costs are reduced due to a smaller trestle and bank stabilization project in the coming year. Some funds are reserved for a larger project anticipated in 2027-28.

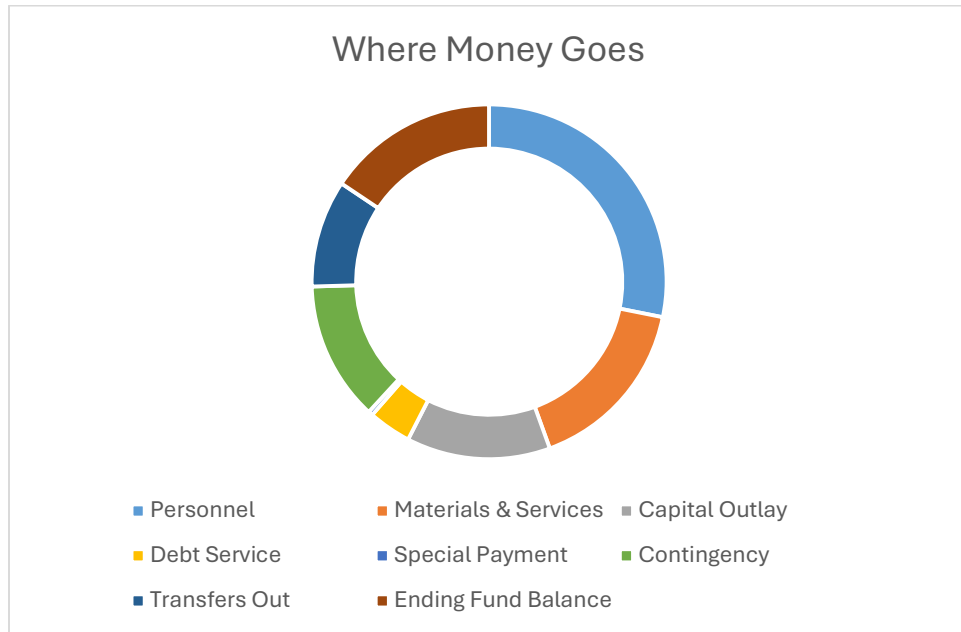
Overall, the City is in a sound financial position, with operations expenses fitting within ongoing revenue sources, and increased beginning fund balances in most funds.

RESOURCES



CITY RESOURCES		
Property Tax	8,943,685	12.3%
Charges for Services	13,154,900	18.1%
Non Ad Valorem Taxes	5,327,450	7.3%
Inter-Governmental	1,954,000	2.7%
Loan Revenue	4,570,475	6.3%
Grants/Gifts/Bequests	114,000	0.2%
Miscellaneous	1,372,117	1.9%
Interest on Investments	975,285	1.3%
Transfers In	7,118,900	9.8%
Beginning Fund Balance	29,321,320	40.2%
Total City Resources	72,852,132	

REQUIREMENTS



REQUIREMENTS		
Personnel	20,562,630	28.2%
Materials & Services	11,821,951	16.2%
Capital Outlay	9,552,172	13.1%
Debt Service	2,851,185	3.9%
Special Payment	300,000	0.4%
Contingency	9,242,287	12.7%
Transfers Out	7,118,900	9.8%
Ending Fund Balance	11,403,007	15.7%
Total City Requirements	72,852,132	

GENERAL FUND

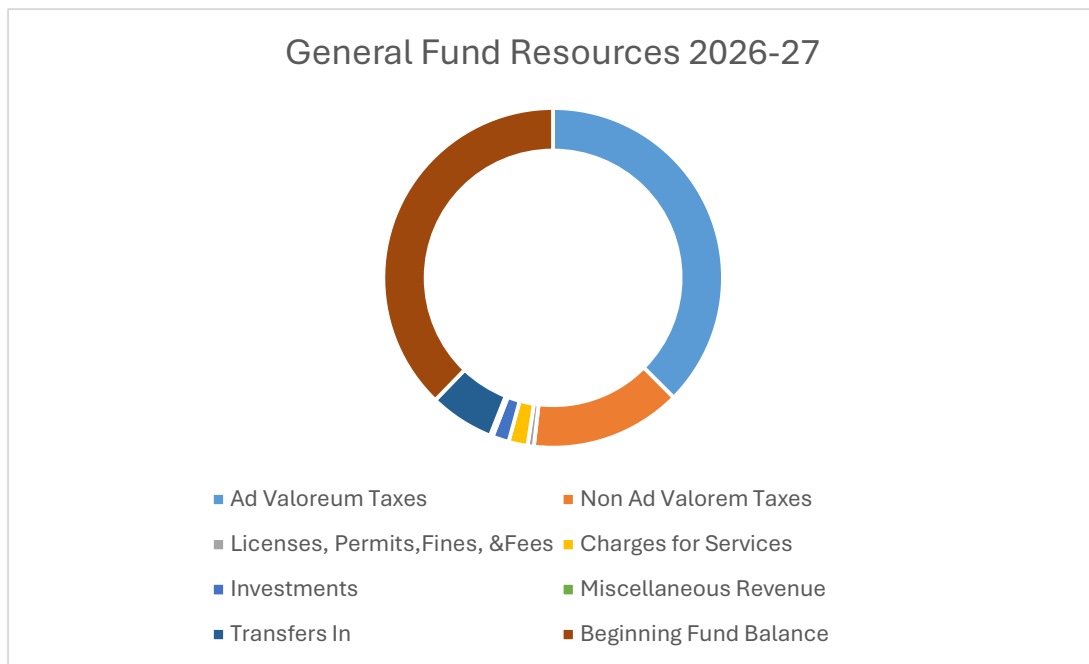
The General Fund provides essential services to Astoria citizens including Astoria Police Department, Astoria Fire Department, Astoria Library, Community & Economic Development, Finance, Human Resources, and Administration.

Beginning Fund Balance and Contingency

The beginning fund balance at July 1, 2026 is projected to be \$8,400,000, an increase of 6.3%. The proposed budget for FY 26-27 anticipates a contingency of \$6,983,217, an increase of \$478,562 from the prior year. The projected contingency is sufficient for 5 ½ months of straight-line General Fund expenses. The available contingency is maintained at a level to meet the critical cash requirements during the months prior to November property tax collections.

General Fund Resources

The proposed budget for the General Fund is based on projected total resources of \$22,224,450, inclusive of the Beginning Fund Balance. The prior year's resources were \$21,145,500. This is an increase of \$1,078,950. The difference is a combination of beginning fund balance increase due to careful frugality of staff and a 2.89% increase in property tax. Interest is currently holding at 3.5%.



General Fund Resources	2025-26	2026-27	+/-	%
Ad Valorem Taxes	8,063,000	8,320,000	257,000	3.2%
Non Ad Valorem Taxes	3,194,500	3,197,450	2,950	0.1%
Licenses, Permits, Fines & Fees	118,000	130,500	12,500	10.6%
Charges for Services	375,000	401,900	26,900	7.2%
Investments	280,000	350,000	70,000	25.0%
Miscellaneous Revenue	61,000	61,000	0	0.0%
Transfers In	1,154,000	1,363,600	209,600	18.2%
Beginning Fund Balance	7,900,000	8,400,000	500,000	6.3%
Total General Fund Resources	21,145,500	22,224,450	1,078,950	5.1%

General Fund Expenditures

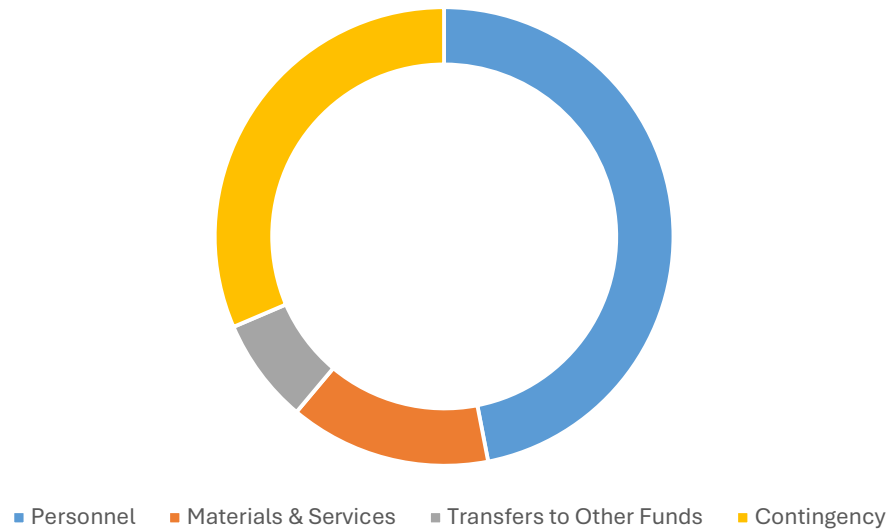
General Fund Requirements by Department



City Council	City Manager
Human Resources	Municipal Court
Finance	City Attorney
Community Development	City Hall
Non-Departmental - Unallocated	Fire
Police	Library
Transfer to Other Funds	Contingency

General Fund Requirements	2025-26	2026-27	+/-	%
City Council	57,830	60,340	2,510	4.3%
City Manager	457,260	465,857	8,597	1.9%
Human Resources	506,440	528,517	22,077	4.4%
Municipal Court	152,700	170,330	17,630	11.5%
Finance	1,071,170	1,189,114	117,944	11.0%
City Attorney	112,500	112,500	0	0.0%
Community Development	989,140	976,715	-12,425	-1.3%
City Hall	73,980	91,660	17,680	23.9%
Non-Departmental - Unallocated	1,150,592	1,196,744	46,152	4.0%
Fire	3,198,830	3,320,009	121,179	3.8%
Police	4,358,011	4,593,888	235,877	5.4%
Library	836,715	890,059	53,344	6.4%
Transfer to Other Funds	1,675,677	1,645,500	-30,177	-1.8%
Contingency	6,504,655	6,983,217	478,562	7.4%
Total General Fund Requirements	21,145,500	22,224,450	1,078,950	8.9%

General Fund Requirements by Type



General Fund Requirements	2025-26	2026-27	+/-	%
Personnel	10,071,020	10,429,060	358,040	3.6%
Materials & Services	2,894,148	3,166,673	272,525	9.4%
Transfers to Other Funds	1,675,677	1,645,500	-30,177	-1.8%
Contingency	6,504,655	6,983,217	478,562	7.4%
Total General Fund Requirements	21,145,500	22,224,450	1,078,950	5.1%

Personnel costs increased by 3.6% in the general fund. This is steps and COLAs for staff, with a margin allowed for the Parks/General CBA negotiation and a conversion of a half-time position into a full-time position in Finance. There is a 13% increase in health benefits cost this year, but we are in the middle of a two-year cycle with PERS, so there is no increase in PERS rates this year.

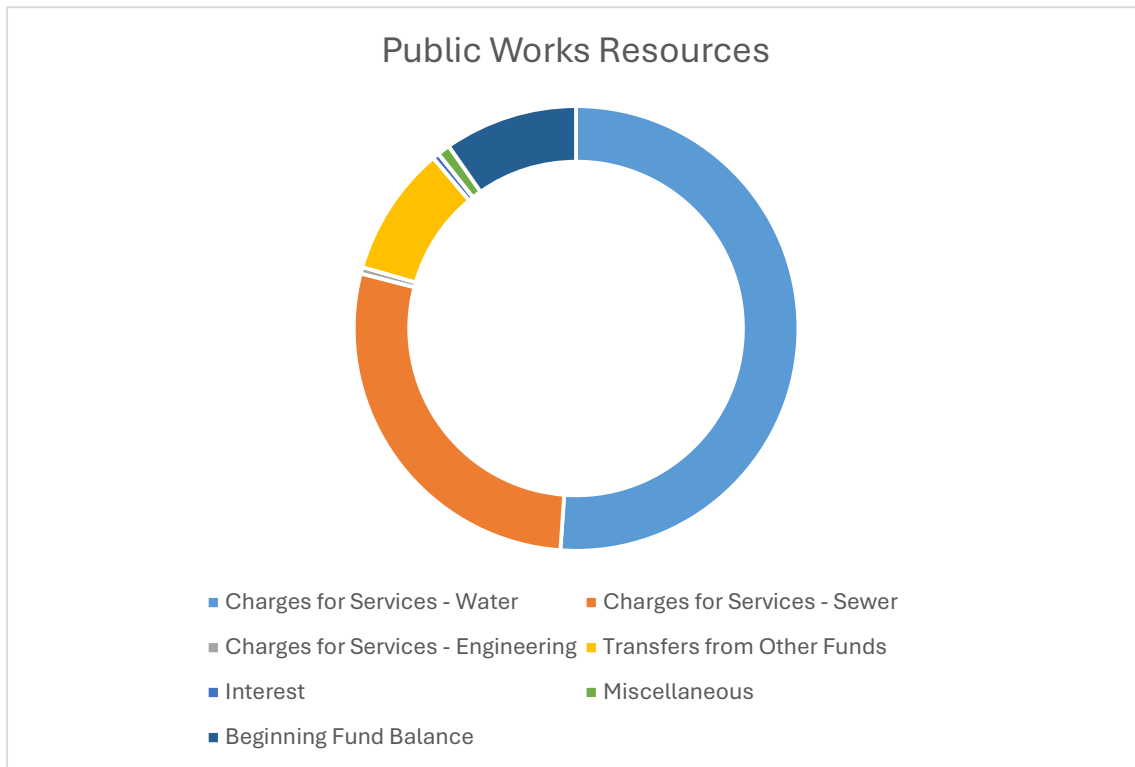
Materials and Services increased by 9.1%. This is primarily due to some additional funds budgeted for maintenance of the City Hall building, additional software and technology costs in Police and Fire, and one year of software overlap between Springbrook and Caselle in Finance.

Transfers to Other Funds decreased by 1.8%. This is a small decrease, based on call volume, of what is transferred to Emergency Communication from the General Fund for dispatch services.

PUBLIC WORKS OPERATIONS FUND

Public Works Resources

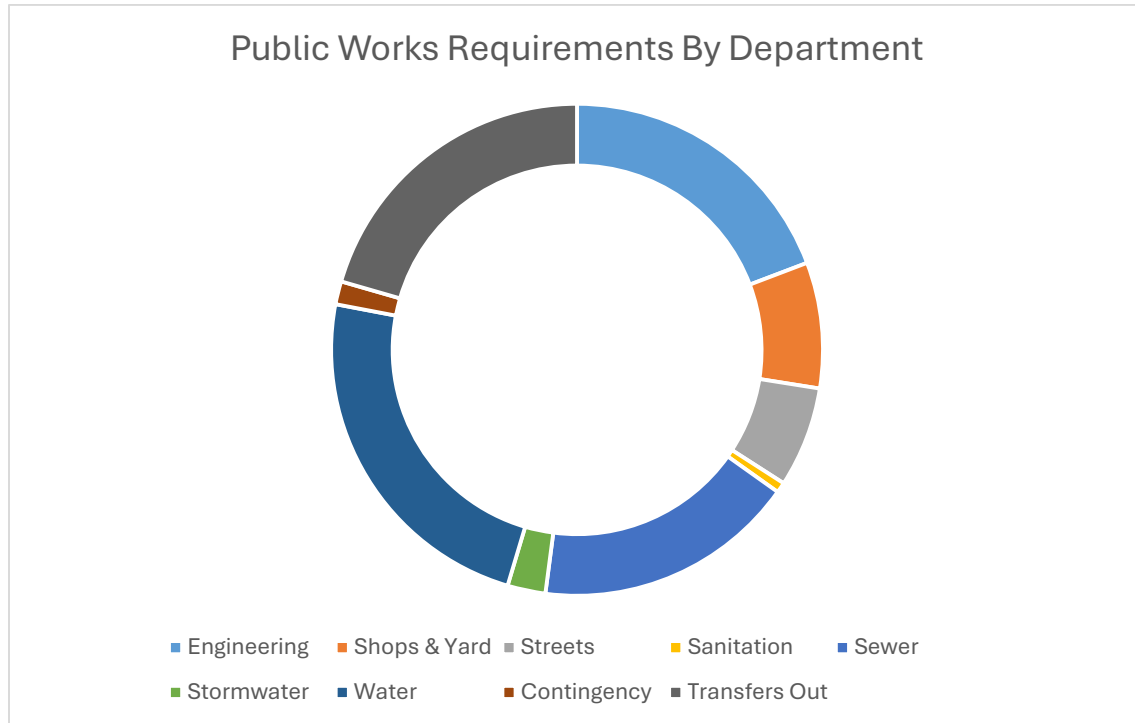
The Public Works Operations Fund is the primary operations fund for utilities and infrastructure for the City. It includes Engineering, Shops & Yard, Streets, Sanitation, Sewer, Stormwater, and Water. Because the primary revenue stream for the fund is charges for services rather than property taxes, there is no need to carry a large ending fund balance.



Public Works Resources	2025-26	2026-27	+/-	%
Charges for Services - Water	5,212,560	5,474,760	262,200	5.0%
Charges for Services - Sewer	2,868,850	2,982,240	113,390	4.0%
Charges for Services - Engineering	50,000	50,000	0	0.0%
Transfers from Other Funds	1,094,800	1,014,000	-80,800	-7.4%
Interest	42,000	50,000	8,000	19.0%
Miscellaneous	75,000	97,000	22,000	29.3%
Beginning Fund Balance	907,000	1,040,300	133,300	14.7%
Total Public Works Resources	10,250,210	10,708,300	458,090	4.5%

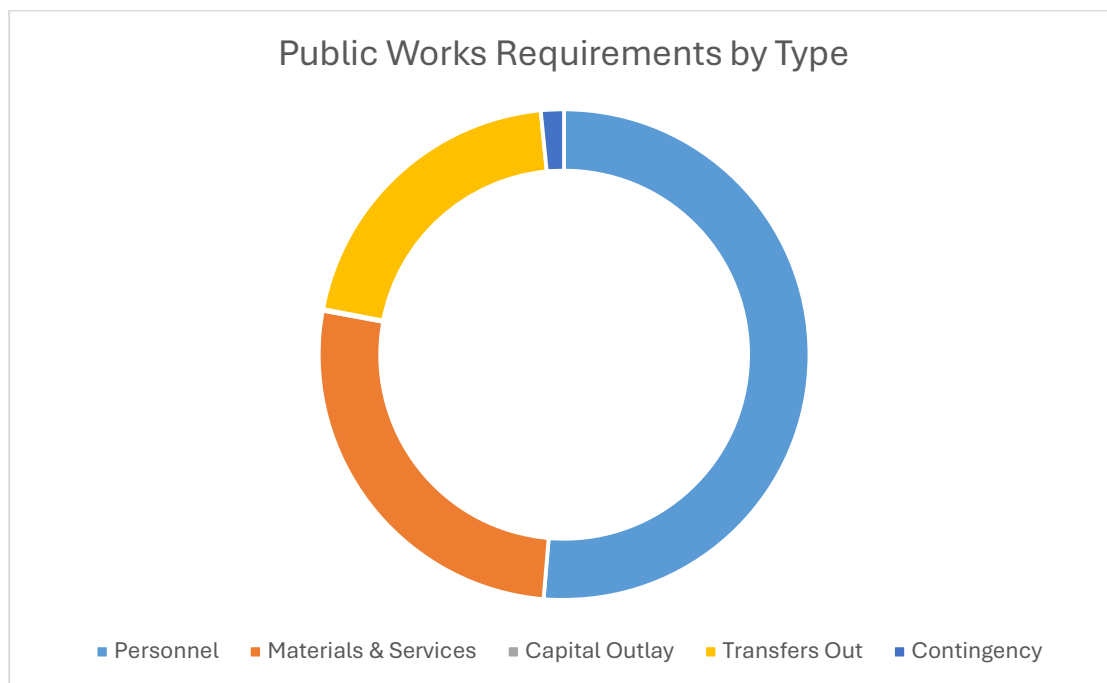
The proposed budget includes total resources of \$10,708,300, inclusive of the Beginning Fund Balance. The prior year's resources were \$10,100,210. This is an increase of \$608,090, or 6.0%. This is driven by operational requirements in fund 301 and the larger maintenance and repair projects in fund 176. Resources include a slightly higher beginning fund balance than the prior year, and a proposed rate increase of 4%.

Public Works Requirements



Public Works Requirements	2025-26	2026-27	+/-	%
Engineering	1,934,570	2,061,450	126,880	6.6%
Shops & Yard	769,880	885,590	115,710	15.0%
Streets	781,700	708,370	-73,330	-9.4%
Sanitation	113,310	72,870	-40,440	-35.7%
Sewer	1,581,640	1,847,710	266,070	16.8%
Stormwater	277,390	266,480	-10,910	-3.9%
Water	2,310,190	2,507,470	197,280	8.5%
Contingency	229,540	162,660	-66,880	-29.1%
Transfers Out	2,251,990	2,195,700	-56,290	-2.5%
Total Public Works Requirements	10,250,210	10,708,300	458,090	4.5%

Increases and decreases across the divisions in 301 are primarily due to updating the percentages of personnel that are broken out to each division to achieve a more accurate projection. There is also an additional margin in personnel in this fund for the Public Works CBA negotiations. The Sewer division has increases in lines related to repair and maintenance – this is due to the need to do extra work on the lift stations to keep them functioning until they are rehabilitated. The only Capital purchase in 301 this year is a lab equipment sterilizer to replace an old one that is no longer working well. Transfers Out have reduced by 1.4% due to a healthier beginning fund balance in Public Works Improvement Fund #176. Other increases are nominal and are related to increased cost of materials in operating expenses.



Public Works Requirements	2025-26	2026-27	+/-	%
Personnel	5,030,890	5,497,160	466,270	9.3%
Materials & Services	2,719,290	2,840,780	121,490	4.5%
Capital Outlay	18,500	12,000	-6,500	-35.1%
Transfers Out	2,251,990	2,195,700	-56,290	-2.5%
Contingency	229,540	162,660	-66,880	-29.1%
Total Public Works Requirements	10,250,210	10,708,300	458,090	4.5%

Personnel costs are increased by 9.3% in the Public Works Operations fund. This includes a margin for negotiation on a new Public Works CBA. This also includes increases in the cost of health benefits. PERS rates do not increase this year as PERS is on a biennium system and increases every other year.

Materials and Services has increased by 4.5%. This is primarily due to increases in costs for some materials and chemicals as well as fuel and power. Capital Outlay is reduced by 35%. Capital needs in 301 will vary from year to year just based on the needs of that year. Most capital purchase for Public Works come out of the Public Works Improvement Fund #176. Several of the capital purchases that were delayed in 2025-26 in 176 are included in the 2026-27 proposed budget. Increased transfers from #176 to the Public Works Capital Fund #178 cover the cost of completing the Slow Sand Filter Maintenance project as well as reserving some funds toward the cost of a needed siding repair projects at the shops building.

Utility Rate Increase Public Works operations costs have increased by 4.5% this year. The City is requesting a 4% increase in water and sewer rates to maintain existing levels of service and maintenance in the face of increased operations costs. City staff have already reduced the operations budget in 301, postponed a capital purchase, and will continue to seek operational efficiencies to absorb the additional costs above the 4% increase. Below rates are calculated based on a ¾" residential meter.

A 4% rate increase would impact rates as follows:

Water base rate + 7500 gallons would increase from **\$59.89** per month to **\$62.29**.

Sewer base rate + 7500 gallons would increase from **\$59.85** per month to **\$62.24**.

CSO Surcharge for the same usage would increase from **\$58.06** per month to **\$60.38**.

Total: \$184.91

Regular Full-Time Positions Budgeted by Department	2023-24	2024-25	2025-2026 Proposed	2025-2026 Actual	2026-2027 Proposed
City Administration					
City Manager	1	1	1	1	1
Exec. Asst/Asst to City Mgr	1	1	1	1	1
HR Manager	-	-	-	-	-
Total City Administration	2	2	2	2	2
Human Resources					
HR Director	1	1	1	1	1
HR Specialist	-	1	2	2	2
Total Human Resources	1	2	3	3	3
Finance					
Finance Director	1	1	1	1	1
Assistant Finance Director	1	1	1	1	1
Financial Reporting Manager	1	-	-	-	-
Accountant/Senior Accountant	2	3	3	3	3
Accounting Clerk	2	2	2	3	3
Total Finance	7	7	7	8	8
Community Development					
Community Development Director	1	1	1	1	1
City Planner	1	1	1	1	1
Associate Planner	1	1	1	1	1
Building Official	1	1	1	1	1
Permit Technician	1	1	1	2	1
Code Compliance Specialist	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Total Community Development	7	7	7	8	7
Fire					
Fire Chief	1	1	1	1	1
Deputy Chief - Operations & Training	1	1	1	1	1
Deputy Chief - Fire Marshal & Emergency Manager	1	1	1	1	1
Lietutenant	3	3	3	3	3
Firefighter/Engineer	6	6	6	6	6
Total Fire	12	12	12	12	12
Police					
Patrol					
Chief of Police	1	1	1	1	1
Deputy Chief of Police	1	1	1	1	1
Sergeant	4	4	4	4	4
Police Officer/Senior Police Officer	12	12	12	12	12
Patrol	18	18	18	18	18
Records					
Administrative Services Manager	1	1	1	1	1
Records Specialist/Senior Records & Evidence Specialist	2	2	2	2	2
Records	3	3	3	3	3
Emergency Communications					
Emergency Communications Manager	1	1	1	1	1
Operations Supervisor	1	1	1	1	0
Communications Oper/Senior Communications Oper	9	9	9	9	9
Emergency Communications FTE	11	11	11	11	10
Total Police	32	32	32	32	31

Regular Full-Time Positions Budgeted by Department	2023-24	2024-25	2025-2026 Proposed	2025-2026 Actual	2026-2027 Proposed
Library					
Library Director	1	1	1	1	1
Library Assistant/Senior Library Assistant	3	3	3	3	3
Total Library	4	4	4	4	4
Parks & Recreation					
Aquatics					
Aquatic Center Supervisor	1	1	1	1	1
Recreation Coordinator	1	1	0	0	0
Head Lifeguard	3	3	3	3	3
Aquatics	5	5	4	4	4
Recreation					
Parks Director	1	1	1	1	1
Recreation Manager	1	1	1	1	1
Recreation and Aquatics Supervisor	-	-	-	-	-
Recreation Coordinator	2	2	2	3	3
Administrative Assistant	1	1	1	0	0
Recreation	5	5	5	5	5
Parks Maintenance					
Parks Maintenance Supervisor	-	-	-	-	-
Parks Grounds Coordinator	1	1	1	1	1
Parks Facilities Coordinator	1	1	1	1	1
Tourist Facilities and Parks Coordinator	1	1	1	1	1
Parks & Public Sites Maintenance Coordinator	2	2	2	2	3
Parks Maintenance	5	5	5	5	6
Total Parks	15	15	14	14	15
Public Works					
Administration/Engineering					
Public Works Director	1	1	1	1	1
Administrative Assistant/Management Analyst	1	1	1	1	1
City Engineer	1	1	1	1	1
Assistant City Engineer	1	1	1	1	1
Project Engineer	1	1	1	1	1
Senior GIS Specialist/GIS Administrator	1	1	1	1	1
Engineering Tech/Senior Engineering Tech	2	2	2	2	2
Engineering Admin Asst/Engineering Project Asst	1	1	1	1	1
Special Projects Coordinator (Temporary)	-	-	1	1	0
Admin/Engineering	9	9	10	10	9
Operations					
Internal Operations Manager	1	1	1	1	1
Field Operations Manager	1	1	1	1	1
Equipment Maintenance Supervisor	1	1	1	1	1
Equipment Servicer/Mechanic I/II	3	3	3	3	3
Stores Supervisor	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Water Quality Supervisor	1	1	1	1	1
Water Quality Technician	1	1	1	1	1
Water Source Operator	1	1	1	1	1
Wastewater Supervisor/Interim Wastewater Supervisor	1	1	1	1	1
Wastewater Operator	1	1	1	1	1
Sweeper Operator	1	1	1	1	1

Regular Full-Time Positions Budgeted by Department	<u>2023-24</u>	<u>2024-25</u>	<i>2025-2026 Proposed</i>	<i>0</i>	<i>0</i>
Maintenance Tech/Senior Building Facilities Tech	1	1	1	1	1
Maintenance Tech/Senior Maintenance Tech	1	1	1	2	2
Utility Worker I/II/Senior Utility Worker	8	8	8	8	8
Machine Mower/Utility Worker I	-	1	1	1	1
Operations	24	25	25	26	26
Total Public Works	33	34	35	36	35

Oregon State Budget Law requires budgets include the Full Time Equivalent (FTE). Those numbers are visible in the summary worksheets for each fund. FTE includes regular full time positions and the full time equivalent of all part time, seasonal, temporary, and overtime hours worked. The 2026-27 FY Budget includes 117 regular full time employees and estimated additional FTE of 16.34.

2026-27 Capital Outlay

Department/Description	Fund	Budgeted Amount
Community Development/Building		
Short Term Rental Tracking software	001	11,000
Emergency Communications		
Fire Suppression, Server Room	132	45,000
Day Wireless Security Upgrades	132	120,000
Finance		
Municipal accounting software - carryover	102	50,000
Fire		
Breathing air system	102	120,000 ⁽¹⁾
Parks		
Aquatic Center Roof	126	500,000 ⁽²⁾
AAC repairs - lap pool pump, lights, boiler pump, elec panel	158	58,000
Replace Parks Maintenance Truck F250	158	60,000
Police		
New patrol vehicle	102	80,000
Unmarked Police Vehicle - Deputy Chief	102	58,000
Flooring replacement, public safety building	102	58,000
Public Works		
Ford Truck to replace old Tahoe for Engineering	176	50,000
Asset Management System	176	100,000
Ford F-350 w/ Utility Service Box to replace a 2008 utility truck	176	95,353
Ford F-350 w/ Utility Service Box, new Waste Water Maint	176	95,353
Ford F-150 Truck to replace old truck in use as a grounds truck	176	53,621
2 Post Vehicle Lift for Shops	176	14,000
Generator and transfer switch for Public Works Shops Bldg	176	49,500

(1) Assistance to Firefighters Grant (AFG): applied

120,000

(2) This is part of the proposed Astoria Development Commission Budget FY 2026-27

500,000

2026-27 Budgeted Infrastructure Improvements			
Department/Description	Fund (s)	Budgeted Amount	Expected Completion
Water			
Slow Sand Filter - sand replacement	178	1,573,900	Dec 2027
Landslide Repair (27th & Grand)	176	180,000	Oct 2027
Waste Water			
Sewage Lift Station Rehabilitation Project	194	3,362,910	Dec 2027
Wastewater Treatment Plant Improvement Project	195	1,207,475	Sept 2026
Landslide Repair (27th & Grand)	176	320,000	Oct 2027
Heritage Square Brownfield Cleanup			
Brownfield Cleanup*	TBA*	2,000,000	Dec 2027
Storm/CSO			
CSO Monitor Replacement	176	150,000	Dec 2027
Streets			
2025 Paving Project	170	550,000	Oct 2026
Bridge Cathodic Protection	170	100,000	2026-27
16th Street R/R Crossing	170	40,000	2026-27
Trestles, Tracks, Bank Stabilization			
Trestle repair project	410	200,000	2026-27
17th Street Dock			
Floating Dock Repair**	330	300,000	2026-27
Completed in 2025-2026			
16th Street Water Distribution Project			May 2026
Pipeline Road Waterline Resilience Project			Feb 2026
Coxcomb Guardrail			May 2026
* Fund needs to be created in the current fiscal year, was not complete in time for inclusion in the proposed budget. Will be added to 2026-27 Budget by supplemental budget amendment in July 2026 ** Cost of project not yet established. May be completed in 2025-26 if bids come in under budget			



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BUDGET SECTION

City of Astoria, Oregon
Summary of Revenue
Year Beginning July 1, 2026

Fund	Ad Valorem Tax	Non-Ad Valorem Tax	Permits Licenses/Fees	Charges for Services	Inter-Governmental	Loan Revenue	Grants Gifts/Bequests	Miscellaneous	Interest on Investments	Interfund Transfers	Total Revenue	Beginning Fund Balance	Total Resources
001 General Fund	8,320,000	3,197,450	130,500	401,900				61,000	350,000	1,363,600	13,824,450	8,400,000	22,224,450
102 Capital Improvement				200,000	250,000		0	300,000	70,000		820,000	2,190,700	3,010,700
104 Unemployment									2,000		2,000	50,000	52,000
122 Revolving Loan									10,000		10,000	400,000	410,000
128 Building Inspection			400,000						33,800		433,800	1,472,541	1,906,341
130 American Rescue Plan (ARP)									0		-	0	-
132 Emergency Communications				735,500	545,000				30,000	422,200	1,732,700	986,600	2,719,300
134 Library Special Projects									2,500		2,500	78,322	80,822
136 Special Police Projects									1,350		1,350	74,200	75,550
141 Housing & Resiliency									20,100		20,100	720,000	740,100
146 Parks Project							50,000		2,500		52,500	86,708	139,208
148 Maritime Memorial							14,000		280		14,280	9,600	23,880
158 Parks Operation				890,000					63,000	1,770,000	2,723,000	1,738,200	4,461,200
160 Water SDC Reimbursement			6,400						450		6,850	15,000	21,850
161 Water SDC Improvement			33,500						2,300		35,800	77,000	112,800
162 Sewer SDC Reimbursement			4,300						300		4,600	10,135	14,735
163 Sewer SDC Improvement			680						50		730	1,597	2,327
164 Storm Water SDC Reimbursement			18,325						1,600		19,925	53,306	73,231
165 Storm Water SDC Improvement			14,734						1,250		15,984	42,000	57,984
167 Transportation SDC Improvement			248,900						15,500		264,400	524,000	788,400
168 Parks SDC Reimbursement			400						30		430	1,000	1,430
169 Parks SDC Improvement			3,178						225		3,403	7,500	10,903
170 Astoria Road District		240,000			126,000				25,800	200,000	591,800	1,668,500	2,260,300
172 State Tax Street					800,000				24,000		824,000	809,000	1,633,000
174 Highway Right of Way Reserve					8,000				980		8,980	32,800	41,780
176 Public Works Improvement							50,000		68,000	1,692,100	1,810,100	1,965,761	3,775,861
178 Public Works Capital Reserve									20,000	625,000	645,000	1,088,500	1,733,500
191 Library Bond Construction									15,000		15,000	586,573	601,573
194 Wastewater Lift Station Rehab						3,363,000					3,363,000	(90)	3,362,910
195 WWTP Improvement Project						1,207,475					1,207,475	-	1,207,475
196 16th St Water Distribution Project											-		-
197 Pipeline Rd Waterline Resilience Project											-		-
261 Library Bond Debt Service Fund	623,685								10,000		633,685	3,923	637,608
263 8th Street Debt Service				45,000					100		45,100	0	45,100
270 CSO Debt Service				2,185,000					39,000		2,224,000	1,050,000	3,274,000
301 Public Works				8,507,000				97,000	50,000	1,014,000	9,668,000	1,040,300	10,708,300
325 Cemetery				100,500				28,000	16,000	32,000	176,500	537,900	714,400
330 17th Street Dock				90,000	225,000			7,200	7,800		330,000	522,900	852,900
401 Aquatic Facility Trust									50		50	1,785	1,835
403 Astoria Public Library Endowment									3,800		3,800	129,300	133,100
408 Cemetery Irreducible								18,000	32,400		50,400	1,079,300	1,129,700
410 Promote Astoria		1,890,000						0	55,000		1,945,000	1,862,359	3,807,359
412 Logan Memorial Library											-		-
414 Library Renovation									120		120	4,100	4,220
415 Custodial											-		-
TOTAL ALL FUNDS	8,943,685	5,327,450	860,917	13,154,900	1,954,000	4,570,475	114,000	511,200	975,285	7,118,900	43,530,812	29,321,320	72,852,132

Summary of Requirements

Year Beginning July 1, 2026

Fund	Personal Services	Materials and Services	Capital Outlay	Transfers to Other Funds	Debt Service	Special Payments	Contingency	Total Expenditures	Ending Fund Balance	Total Requirements
001 General Fund (by department):										
City Council	34,850	25,490						60,340		60,340
City Manager	428,410	37,447						465,857		465,857
Human Resources	434,430	94,087						528,517		528,517
Municipal Court	93,830	76,500						170,330		170,330
Finance	922,470	266,644						1,189,114		1,189,114
City Attorney		112,500						112,500		112,500
Community Development	796,630	180,085						976,715		976,715
City Hall	16,860	74,800						91,660		91,660
Non-Departmental - Unallocated	1,620	1,195,124		1,645,500				2,842,244		2,842,244
Fire	2,912,240	407,769						3,320,009		3,320,009
Police	4,119,190	474,698						4,593,888		4,593,888
Library	668,530	221,529						890,059		890,059
Other	-	-	-	-	-	-	6,983,217	6,983,217	-	6,983,217
Total General Fund	10,429,060	3,166,673	-	1,645,500	-	-	6,983,217	22,224,450	-	22,224,450
102 Capital Improvement		298,600	758,445				200,000	1,257,045	1,753,655	3,010,700
104 Unemployment		52,000					0	52,000		52,000
122 Revolving Loan		230,600					64,380	294,980	115,020	410,000
128 Building Inspection	483,270	30,870	0	235,000			200,000	949,140	957,201	1,906,341
130 American Rescue Plan (ARP)		0	0				0	-		-
132 Emergency Communications	1,756,260	473,208	181,000	104,500			150,000	2,664,968	54,332	2,719,300
134 Library Special Projects	0	40,000	40,822	0			0	80,822	0	80,822
136 Special Police Projects	0	45,550	0				30,000	75,550	0	75,550
140 Astor West Area Special Projects		0	0				0	-		-
141 Housing & Resiliency		740,100					0	740,100	0	740,100
146 Parks Project		20,000	84,000				0	104,000	35,208	139,208
148 Maritime Memorial		12,000		2,000			0	14,000	9,880	23,880
158 Parks Operation (by department):										
Aquatics	676,340	316,900	58,000					1,051,240		1,051,240
Recreation/Administration	839,920	193,210	20,000	164,100				1,217,230		1,217,230
Maintenance	578,840	161,050	60,000					799,890		799,890
Other	-	-	-	-	-	-	150,000	150,000	1,242,840	1,392,840
160 Water SDC Reimbursement								-	21,850	21,850
161 Water SDC Improvement								-	112,800	112,800
162 Sewer SDC Reimbursement								-	14,735	14,735
163 Sewer SDC Improvement								-	2,327	2,327
164 Storm Water SDC Reimbursement								-	73,231	73,231
165 Storm Water SDC Improvement								-	57,984	57,984
166 Transportation SDC Reimbursement								-		-
167 Transportation SDC Improvement								-	788,400	788,400
168 Parks SDC Reimbursement								-	1,430	1,430
169 Parks SDC Improvement								-	10,903	10,903
170 Astoria Road District		75,000	905,000	62,100			200,000	1,242,100	1,018,200	2,260,300
172 State Tax Street				1,109,000			150,000	1,259,000	374,000	1,633,000
174 Highway Right of Way Reserve							41,780	41,780		41,780
176 Public Works Improvement		1,725,000	457,827	625,000	653,034		200,000	3,660,861	115,000	3,775,861
178 Public Works Capital Reserve			1,573,900				0	1,573,900	159,600	1,733,500
191 Library Bond Construction			301,573			300,000	-	601,573	-	601,573
194 Wastewater Lift Station Rehab			3,362,910				-	3,362,910	-	3,362,910
195 WWTP Improvement Project			1,207,475				-	1,207,475	-	1,207,475
196 16th St Water Distribution Project			0					-		-

Fund	Personal Services	Materials and Services	Capital Outlay	Transfers to Other Funds	Debt Service	Special Payments	Contingency	Total Expenditures	Ending Fund Balance	Total Requirements
197 Pipeline Rd Waterline Resilience Project			0					-		-
250 Local Improvement Debt Service								-		-
261 Library Bond Debt Service Fund					630,624			630,624	6,984	637,608
263 8th Street Debt Service					44,474			44,474	626	45,100
270 CSO Surcharge		30,000		375,000	1,523,053		100,000	2,028,053	1,245,947	3,274,000
301 Public Works (by department):										
Engineering	1,879,990	181,460						2,061,450		2,061,450
Shop and Yard	638,380	247,210	0					885,590		885,590
Streets	286,770	421,600						708,370		708,370
Sanitation	18,020	54,850						72,870		72,870
Sewer	1,054,600	781,110	12,000	1,097,850				2,945,560		2,945,560
Stormwater	133,580	132,900						266,480		266,480
Water	1,485,820	1,021,650		1,097,850				3,605,320		3,605,320
Other	-	-	-	-	-	-	162,660	162,660	-	162,660
Total Public Works	5,497,160	2,840,780	12,000	2,195,700	-	-	162,660	10,708,300	-	10,708,300
325 Cemetery	131,910	35,795	10,000				50,000	227,705	486,695	714,400
330 17th Street Dock	18,650	204,000	300,000	70,000	0		260,250	852,900	-	852,900
401 Aquatic Facility Trust		1,835						1,835	0	1,835
403 Astoria Public Library Endowment		21,180						21,180	111,920	133,100
408 Cemetery Irreducible				32,000				32,000	1,097,700	1,129,700
410 Promote Astoria	151,220	1,047,600	215,000	499,000			300,000	2,212,820	1,594,539	3,807,359
412 Logan Memorial Library								-		-
414 Library Renovation			4,220					4,220	-	4,220
415 Custodial	-	-	-	-	-	-	-	-	-	-
TOTAL ALL FUNDS	20,562,630	11,761,951	9,552,172	7,118,900	2,851,185	300,000	9,242,287	61,389,125	11,463,007	72,852,132



GENERAL FUND

FUND: #001 General

Purpose

The General Fund is the primary operational fund for the government functions of the City of Astoria.

Scope

This fund includes the following departments and sub funds:

City Council
City Manager
Human Resources
Municipal Court
City Attorney
Finance
Community Development
City Hall
Non-Departmental
Fire
Police
Library

In Fiscal Year 2024-25, the General Fund will receive about 37% of its revenue from Property tax, 2% from Franchise Fees, 14% from non-Ad Valorem Taxes, 38% from the Beginning Fund Balance, and the remainder from licenses, permits, fees, court fines, and interest.

Personnel

Positions will be listed on the cover sheet for each department.

City of Astoria, Oregon
Budget Document

GENERAL FUND

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>	Resources and Requirements	Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26		Budget Officer	Budget Committee	Governing Body
Resources						
9,036,919	10,219,176	7,900,000	Beginning Fund Balance	8,400,000	8,400,000	8,400,000
145,344	303,229	113,000	Delinquent Ad Valorem Taxes	140,000	140,000	140,000
3,273,298	3,384,822	3,194,500	Non Ad Valorem Taxes	3,197,450	3,197,450	3,197,450
24,643	30,261	18,000	Licenses and Permits	20,500	20,500	20,500
402,574	608,632	375,000	Charges for Services	401,900	401,900	401,900
110,978	144,067	100,000	Fines and Forfeits	110,000	110,000	110,000
-	-	-	Grant Funded Projects	-	-	-
453,768	495,849	280,000	Interest Earnings	350,000	350,000	350,000
-	-	-	Transfers from Other Funds:	-	-	-
414,600	414,600	745,300	Public Works Fund	860,000	860,000	860,000
30,000	30,000	77,000	Emergency Communication Fund	104,500	104,500	104,500
20,800	20,800	189,000	Building Inspection Fund	235,000	235,000	235,000
22,000	-	-	Local Improvement Debt Service Fund	-	-	-
-	-	-	Close Out Funds	-	-	-
15,000	15,000	142,700	Parks Operations	164,100	164,100	164,100
110,365	77,760	61,000	Miscellaneous	61,000	61,000	61,000
14,060,289	15,744,196	13,195,500	Sub-Total Resources	14,044,450	14,044,450	14,044,450
7,885,555	8,062,339	7,950,000	Current Ad Valorem Taxes	8,180,000	8,180,000	8,180,000
21,945,844	23,806,535	21,145,500	Total Resources	22,224,450	22,224,450	22,224,450
Requirements (by department)						
15,566	14,707	57,830	City Council	60,340	60,340	60,340
424,112	406,693	457,260	City Manager	465,857	465,857	465,857
193,006	307,141	506,440	Human Resources	528,517	528,517	528,517
114,321	143,375	152,700	Municipal Court	170,330	170,330	170,330
997,717	977,162	1,071,170	Finance	1,189,114	1,189,114	1,189,114
88,097	90,023	112,500	City Attorney	112,500	112,500	112,500
643,124	607,432	989,140	Community Development	976,715	976,715	976,715
53,768	53,471	73,980	City Hall	91,660	91,660	91,660
852,462	883,824	1,150,592	Non-Departmental - Unallocated	1,188,744	1,196,744	1,196,744
2,566,152	2,778,440	3,198,830	Fire	3,320,009	3,320,009	3,320,009
3,539,628	3,662,260	4,358,011	Police	4,593,888	4,593,888	4,593,888
665,121	699,877	836,715	Library	890,059	890,059	890,059
10,153,074	10,624,405	12,965,168		13,587,733	13,595,733	13,595,733
Transfer to Other Funds						
-	-	-	Unemployment Trust	-	-	-
459,459	457,087	464,177	Emergency Communications Fund	416,500	416,500	416,500
1,198,760	1,035,000	1,151,500	Parks Operation Fund	1,199,000	1,199,000	1,199,000
315	250	30,000	UAP Transfer to Public Works Fund	-	-	-
1,400	1,400	-	Special Police Projects Fund	-	-	-
-	-	-	Special Community Projects - Astor West Ar	-	-	-
-	-	-	Capital Improvement Fund	-	-	-
30,000	30,000	30,000	Public Works - Landfill Monitoring	30,000	30,000	30,000
1,689,934	1,523,737	1,675,677	Total Transfer to Other Funds	1,645,500	1,645,500	1,645,500
-	-	6,504,655	Contingency	6,991,217	6,983,217	6,983,217
11,843,008	12,148,142	21,145,500	Total Expenditures	22,224,450	22,224,450	22,224,450
10,102,836	11,658,393	-	Ending Fund Balance	-	-	-
21,945,844	23,806,535	21,145,500	Total Requirements	22,224,450	22,224,450	22,224,450

City of Astoria, Oregon
Budget Document
GENERAL FUND #001
Summary of Expenditures

			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Historical Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
<u>Actual Data</u>						
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
<u>Personnel Services:</u>						
4,427	4,441	33,840	City Council	34,850	34,850	34,850
411,874	391,564	427,930	City Manager	428,410	428,410	428,410
-	244,860	423,640	Human Resources	434,430	434,430	434,430
56,434	75,954	83,100	Municipal Court	93,830	93,830	93,830
834,499	807,616	876,140	Finance	922,470	922,470	922,470
490,449	546,431	776,190	Community Development	796,630	796,630	796,630
4,383	3,060	10,530	City Hall	16,860	16,860	16,860
729	398	1,390	Non-Departmental - Unallocated	1,620	1,620	1,620
2,277,377	2,515,881	2,825,250	Fire	2,912,240	2,912,240	2,912,240
3,220,551	3,349,616	3,988,690	Police	4,119,190	4,119,190	4,119,190
511,959	578,503	624,320	Library	668,530	668,530	668,530
7,812,682	8,518,324	10,071,020	Total Personnel Services	10,429,060	10,429,060	10,429,060
<u>Materials & Services:</u>						
11,139	10,266	23,990	City Council	25,490	25,490	25,490
12,238	15,129	29,330	City Manager	37,447	37,447	37,447
6,499	62,281	82,800	Human Resources	94,087	94,087	94,087
57,887	67,421	69,600	Municipal Court	76,500	76,500	76,500
163,218	169,546	195,030	Finance	266,644	266,644	266,644
88,097	90,023	112,500	City Attorney	112,500	112,500	112,500
152,675	61,001	212,950	Community Development	180,085	180,085	180,085
49,385	50,411	63,450	City Hall	74,800	74,800	74,800
851,733	883,426	1,149,202	Non-Departmental - Unallocated	1,187,124	1,195,124	1,195,124
288,775	262,559	373,580	Fire	407,769	407,769	407,769
319,077	312,644	369,321	Police	474,698	474,698	474,698
153,162	121,374	212,395	Library	221,529	221,529	221,529
2,153,885	2,106,081	2,894,148	Total Materials & Services	3,158,673	3,166,673	3,166,673

City of Astoria, Oregon
Budget Document
GENERAL FUND #001
Summary of Expenditures

			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Historical Data</u>		<u>Adopted Budget</u> FYE 6/30/26	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<u>Actual Data</u> FYE 6/30/24	FYE 6/30/25					
-	-	-	<u>Transfer to Other Funds:</u>			
459,459	457,087	464,177	Unemployment Trust	-	-	-
1,198,760	1,035,000	1,151,500	Emergency Communications Fund	416,500	416,500	416,500
315	250	30,000	Parks Operation Fund	1,199,000	1,199,000	1,199,000
1,400	1,400	-	UAP Transfer to Public Works Fund	-	-	-
-	-	-	Special Police Projects Fund	-	-	-
-	-	-	Special Community Projects - Astor West Area	-	-	-
-	-	-	Capital Improvement Fund	-	-	-
30,000	30,000	30,000	Public Works - Landfill Monitoring	30,000	30,000	30,000
1,689,934	1,523,737	1,675,677	Total Transfer to Other Funds	1,645,500	1,645,500	1,645,500
-	-	6,504,655	Contingency	6,991,217	6,983,217	6,983,217
<u>11,656,501</u>	<u>12,148,142</u>	<u>21,145,500</u>	Total Expenditures	<u>22,224,450</u>	<u>22,224,450</u>	<u>22,224,450</u>

Department: #1000 City Council

Purpose

The City Council serves the citizens of Astoria by adopting Ordinances, making strategic and policy decisions and planning for the future of the City.

Scope

The fund supports the activities of the Mayor and four Councilors who comprise the City Council. The Council is the policy making body for the City of Astoria. Members of the Council serve as Council representatives on many boards and commissions of the City and of other local and regional governments and organizations. The Council adopts the budget and appropriates funds, hears land use appeals, and approves updates to the Astoria Development Code and Municipal Code. The Council also sets strategic priorities and goals for the city.

Personnel

The Mayor and Councilors are elected on a non-partisan basis for four-year terms. The terms of office are staggered at two-year intervals.

Members of Council:

<u>Name</u>	<u>Position</u>	<u>Term Expires</u>
Sean Fitzpatrick	Mayor	12/31/2026
Andrew Davis	Councilor - Ward 1	12/31/2026
Andrea Mazzearella	Councilor - Ward 2	12/31/2028
Elisabeth Adams	Councilor - Ward 3	12/31/2026
Joshua Conklin	Councilor - Ward 4	12/31/2028

City of Astoria, Oregon
Budget Document
General

Expenditures (by department)
CITY COUNCIL # 1000

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26				
			Personnel Services:			
4,080	4,080	31,200	Regular Salaries	32,140	32,140	32,140
311	328	2,520	Payroll Taxes	2,590	2,590	2,590
36	33	120	Workers' Compensation	120	120	120
4,427	4,441	33,840	Total Personnel Services	34,850	34,850	34,850
-	-	-	FTEs	-	-	-
			Materials and Services:			
193	256	500	Office Supplies	500	500	500
4,065	1,213	4,200	Operating Supplies	4,200	4,200	4,200
3,448	2,817	9,500	Conferences, Meetings & Travel	11,000	11,000	11,000
-	2,633	5,000	Professional Services	5,000	5,000	5,000
880	440	660	Memberships & Dues	660	660	660
2,553	2,562	3,000	Communications	3,000	3,000	3,000
-	345	1,130	Miscellaneous	1,130	1,130	1,130
11,139	10,266	23,990	Total Materials and Services	25,490	25,490	25,490
15,566	14,707	57,830	Total Expenditures	60,340	60,340	60,340

General Fund Expenditures		2024-2025	2025-2026	2026-2027
CITY COUNCIL		Actual	Budgeted	
Personnel Services				
001-1000-410-2020	Straight Time - Regular	4,080	31,200	32,140
	Subtotal Regular Salaries	4,080	31,200	32,140
001-1000-415-2220	FICA Social Security	253	1,935	2,005
001-1000-415-2225	FICA Medicare	59	460	460
001-1000-415-2230	Insurance	0	0	
001-1000-415-2235	Retirement Contributions	0	0	
001-1000-415-2240	Worker Compensation	32	120	120
001-1000-415-2242	Paid Leave Oregon	16	125	125
	Subtotal Payroll Taxes	361	2,640	2,710
TOTAL PERSONNEL SERVICES		4,441	33,840	34,850
Materials and Services				
001-1000-510-3045	General Office Supplies	256	500	500
	Subtotal Office Supplies	256	500	500
001-1000-515-3310	General Operating Supplies	1,213	4,200	4,200
	Subtotal Operating Supplies	1,213	4,200	4,200
001-1000-610-4090	Training & Workshops	0	0	1,000
001-1000-615-4220	League of Oregon Cities	0	1,000	1,000
001-1000-615-4260	Conference / Meeting Expenses	2,817	8,500	4,000
001-1000-615-4265	Travel	0	0	5,000
	Subtotal Conferences, Meetings & Travel	2,817	9,500	11,000
001-1000-620-4540	Professional Services General	2,633	5,000	5,000
	Subtotal Professional Services General	2,633	5,000	5,000
001-1000-630-4720	Sister City International	440	660	660
	Subtotal Memberships & Dues	440	660	660
001-1000-635-4920	Cell Phones	2,562	3,000	3,000
	Subtotal Communications	2,562	3,000	3,000
001-1000-675-6035	General - Miscellaneous	345	1,130	1,130
	Subtotal Miscellaneous	345	1,130	1,130
TOTAL MATERIALS & SERVICES		10,267	23,990	25,490
TOTAL CITY COUNCIL		14,708	57,830	60,340

Department: #1101 City Manager

Purpose

The City Manager is responsible for overall administration of the City of Astoria.

Scope

The City Manager serves as the Chief Operations Officer and manages the day-to-day operations of the City. Under the Council-Manager Form of government, the position of City Manager provides key support and advises the City Council on policy-related matters impacting the community. The City Manager oversees the directors administering Astoria's eight city departments providing essential services to Astoria's residents and businesses.

The City Manager responds to critical needs inside the organization and coordinates responses to both emerging issues and emergency situations within the community. With the help of an assistant, the City Manager's office also provides technical support for public meetings, administers specific grant programs, distributes public information, supports special projects, assists with Council strategic planning, and responds to public records requests.

The City Manager is directly responsible to the City Council.

Personnel

Two full-time regular positions

City of Astoria, Oregon
Budget Document
GENERAL FUND

Expenditures (by department)
CITY MANAGER # 1101

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26				
			Personnel Services:			
295,804	270,028	280,100	Regular Salaries	274,680	274,680	274,680
-	-	-	Extra Help	3,500	3,500	3,500
18,577	19,666	22,420	Payroll Taxes	22,300	22,300	22,300
34,655	37,232	41,760	Insurance	46,170	46,170	46,170
62,543	64,510	83,150	Retirement Contributions	81,270	81,270	81,270
295	128	500	Workers' Compensation	490	490	490
411,874	391,564	427,930	Total Personnel Services	428,410	428,410	428,410
2.0	2.0	2.0	FTEs	2.0	2.0	2.0
			Materials and Services:			
858	420	1,400	Office Supplies	1,400	1,400	1,400
-	-	250	Operating Supplies	250	250	250
2,766	4,747	8,200	Conferences, Meetings & Travel	10,700	10,700	10,700
-	-	3,500	General Professional Services	3,500	3,500	3,500
3,179	1,349	2,300	Memberships & Dues	2,300	2,300	2,300
4,525	8,072	12,600	Miscellaneous	12,600	12,600	12,600
910	541	1,080	Technology Services	6,697	6,697	6,697
12,238	15,129	29,330	Total Materials and Services	37,447	37,447	37,447
			Capital Outlay:			
-	-	-	Machinery and Equipment	-	-	-
424,112	406,693	457,260	Total Expenditures	465,857	465,857	465,857

General Fund Expenditures		2024-2025	2025-2026	2026-2027
CITY MANAGER		Actual	Budgeted	
Personnel Services				
001-1101-410-2020	Straight Time - Regular	266,722	277,400	271,880
	Subtotal Regular Salaries	266,722	277,400	271,880
001-1101-410-2045	Overtime	3,307	2,700	2,800
001-1101-410-2085	Extra Help	0	0	3,500
001-1101-415-2220	FICA Social Security	14,855	17,050	16,990
001-1101-415-2225	FICA Medicare	3,848	4,410	4,310
001-1101-415-2230	Insurance	37,232	41,760	46,170
001-1101-415-2235	Retirement Contributions	64,510	83,150	81,270
001-1101-415-2240	Worker Compensation	129	500	490
001-1101-415-2242	Paid Leave Oregon	964	960	1,000
	Subtotal Payroll Taxes	124,844	150,530	156,530
TOTAL PERSONNEL SERVICES		391,565	427,930	428,410
Materials and Services				
001-1101-510-3040	Printer Cartridges & Supplies	81	700	700
001-1101-510-3045	General Office Supplies	339	700	700
	Subtotal Office Supplies	420	1,400	1,400
001-1101-515-3310	General Operating Supplies	0	250	250
	Subtotal Operating Supplies	0	250	250
001-1101-610-4090	Training & Workshops	0	0	2,500
001-1101-615-4220	League of Oregon Cities	405	800	800
001-1101-615-4225	OOCMA Spring / Summer	0	750	750
001-1101-615-4227	ICMA	0	2,250	2,250
001-1101-615-4230	CCIS	0	400	400
001-1101-615-4260	Conference / Meeting Expenses	0	1,000	1,000
001-1101-615-4265	Travel	4,342	3,000	3,000
	Subtotal Conferences, Meetings & Travel	4,747	8,200	10,700
001-1101-620-4540	Professional Services General	0	3,500	3,500
	Subtotal Professional Services General	0	3,500	3,500
001-1101-630-4730	ICMA	1,349	1,400	1,400
001-1101-630-4735	OCCMA	0	900	900
001-1101-630-4736	Soc for Human Rsrc Mgmt	0	0	0
001-1101-630-4737	Local Gvmnt Personnel Inst	0	0	0
001-1101-630-4750	Dues & Memberships	0	0	0
	Subtotal Memberships & Dues	1,349	2,300	2,300
001-1101-675-5920	Employee Recognition	7,929	12,000	12,000
001-1101-675-6035	General - Miscellaneous	143	600	600
	Subtotal Miscellaneous	8,072	12,600	12,600
001-1101-685-6205	Computer Software	341	450	3,325
001-1101-685-6207	Non-Contract IT Services	200	630	0
001-1101-685-6245	Computer Hardware	0	0	0
001-1101-685-6255	IT Maintenance Contract	0	0	3,372
	Subtotal Technology	541	1,080	6,697
TOTAL MATERIALS & SERVICES		15,129	29,330	37,447
TOTAL CITY MANAGER		406,695	457,260	465,857

Fund: #001 General Fund
Department: #1102 Human Resources

Purpose

The Human Resources Department is responsible for managing all aspects of recruitment, compensation, job analysis, benefits administration, leave management, training, coaching & development for employees and supervisors, employee records, policies & procedures, performance & disciplinary processes, investigations, accidents & workers compensation, labor relations & negotiations for four unions. All these areas of responsibility are essential to supporting City operations and ensures the organization meets its legal obligations related to state and federal labor and employment laws.

Scope

The City has a workforce of 155 employees working in over 85 job titles across nine departments. Full-time employees presently account for approximately 70% of the workforce and part-time employees account for 30%. Given the varied workforce most recruitments and training plans require comprehensive planning in alignment with requirements for pre-employment backgrounds and screenings, job qualifications, certifications, and collective bargaining agreements. In 2025, the City completed 69 recruitments, received and reviewed 1178 applications and hired 72 employees. The four collective bargaining agreements are three-year contracts with 1-2 contracts being negotiated every year. Complex employment law continues to develop and expand requiring more time and attention to properly administer and communicate with employees and supervisors.

Personnel

Three full-time regular positions

City of Astoria, Oregon
Budget Document
GENERAL FUND

Expenditures (by department)
HUMAN RESOURCES # 1102

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26				
			Personnel Services:			
126,930	177,473	257,990	Regular Salaries	264,830	264,830	264,830
14,614	-	-	Extra Help	-	-	-
11,384	14,157	20,770	Payroll Taxes	21,320	21,320	21,320
4,014	13,037	63,760	Insurance	80,450	80,450	80,450
29,411	40,095	80,700	Retirement Contributions	67,400	67,400	67,400
154	98	420	Workers' Compensation	430	430	430
186,507	244,860	423,640	Total Personnel Services	434,430	434,430	434,430
1.5	1.5	3.0	FTEs	3.0	3.0	3.0
			Materials and Services:			
1,765	3,918	3,000	Office Supplies	2,500	2,500	2,500
299	-	3,000	Operating Supplies	-	-	-
1,392	2,876	3,000	Conferences, Meetings & Travel	3,000	3,000	3,000
56	34,041	45,000	General Professional Services	47,000	47,000	47,000
2,151	1,719	2,800	Memberships & Dues	3,000	3,000	3,000
-	3,283	3,500	Advertising	15,000	15,000	15,000
836	16,444	22,500	Technology Services	23,587	23,587	23,587
6,499	62,281	82,800	Total Materials and Services	94,087	94,087	94,087
			Capital Outlay:			
-	-	-	Machinery and Equipment	-	-	-
193,006	307,141	506,440	Total Expenditures	528,517	528,517	528,517

General Fund Expenditures		2024-2025	2025-2026	2026-2027
HUMAN RESOURCES		Actual	Budgeted	
Personnel Services				
001-1102-410-2020	Straight Time - Regular	177,473	256,070	262,930
	Subtotal Regular Salaries	177,473	256,070	262,930
001-1102-410-2045	Overtime	0	1,920	1,900
001-1102-410-2085	Extra Help	0	0	0
001-1102-415-2220	FICA Social Security	10,897	15,990	16,400
001-1102-415-2225	FICA Medicare	2,548	3,500	3,860
001-1102-415-2230	Insurance	13,037	63,760	80,450
001-1102-415-2235	Retirement Contributions	40,095	80,700	67,400
001-1102-415-2240	Worker Compensation	98	420	430
001-1102-415-2242	Paid Leave Oregon	712	1,280	1,060
	Subtotal Payroll Taxes	67,387	167,570	171,500
TOTAL PERSONNEL SERVICES		244,860	423,640	434,430
Materials and Services				
001-1102-510-3040	Printer Cartridges & Supplies	0	500	500
001-1102-510-3045	General Office Supplies	3,918	5,500	2,000
	Subtotal Office Supplies	3,918	6,000	2,500
001-1102-515-3310	General Operating Supplies	0	0	0
	Subtotal Operating Supplies	0	0	0
001-1102-615-4260	Conference / Meeting Expenses	0	0	
001-1102-615-4265	Travel	2,876	3,000	3,000
	Subtotal Conferences, Meetings & Travel	2,876	3,000	3,000
001-1102-620-4410	Personnel Legal Services	34,041	45,000	45,000
001-1102-620-4540	Professional Services General	0	0	2,000
	Subtotal Professional Services General	34,041	45,000	47,000
001-1102-630-4736	Society For Human Resource Man	324	1,000	1,000
001-1102-630-4737	Local Government Personnel Ins	0	0	0
001-1102-630-4738	Drug/CDL Consortium	1,395	1,800	2,000
	Subtotal Memberships & Dues	1,719	2,800	3,000
001-1102-640-5022	Advertising - Recruitment	3,283	3,500	15,000
	Subtotal Advertising	3,283	3,500	15,000
001-1102-685-6205	Computer Software	588	500	2,831
001-1102-685-6208	HR Information System Software	12,875	14,000	15,000
001-1102-685-6209	HR Recruitment Software	2,981	6,000	3,500
001-1102-685-6245	Computer Hardware	0	2,000	2,256
	Subtotal Technology	16,444	22,500	23,587
TOTAL MATERIALS & SERVICES		62,281	82,800	94,087
TOTAL HUMAN RESOURCES		307,141	506,440	528,517

Fund: #001 **General Fund**
Department: #1400 **Municipal Court**

Purpose

The Municipal Court handles citations issued by the Astoria Police Department for traffic violations, misdemeanor law violations and city code violations, as well as citations for parking and animal control offenses.

Scope

Court procedures are administered by the Municipal Judge, who is an attorney licensed to practice in Oregon. The City Council appoints the Municipal Judge whose performance is reviewed annually by the Council. The Municipal Clerk supports the operations of the court, manages citations, schedules bench trials, reports suspensions, processes payments for fines, and submits unpaid fines to collections.

Increasing citation numbers are stretching the capacity of the current court staffing model. In the 2023-24 fiscal year, the court received 638 citations and 495 parking citations for a total of 1,133 citations. In the 2024-25 fiscal year, the court received 909 citations and 771 parking citations for a total of 1680. As of March 27, 2026 in the current fiscal year, the court has received 536 citations and 1038 parking citations for a total of 1574 citations.

Personnel

0.75 of a full-time regular position.

City of Astoria, Oregon
Budget Document
GENERAL FUND

Expenditures (by department)
MUNICIPAL COURT # 1400

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26				
			Personnel Services:			
30,072	45,075	47,100	Regular Salaries	52,380	52,380	52,380
2,287	3,494	3,800	Payroll Taxes	4,220	4,220	4,220
19,920	16,653	20,130	Insurance	23,810	23,810	23,810
4,095	10,703	11,980	Retirement Contributions	13,320	13,320	13,320
55	29	90	Workers' Compensation	100	100	100
56,434	75,954	83,100	Total Personnel Services	93,830	93,830	93,830
0.9	0.9	0.8	FTEs	0.8	0.8	0.8
			Materials and Services:			
2,765	2,418	2,500	Office Supplies	3,500	3,500	3,500
797	-	1,000	Conferences, Meetings & Travel	1,000	1,000	1,000
36,097	36,284	40,100	Professional Services	40,000	40,000	40,000
200	-	500	Memberships & Dues	500	500	500
3,144	3,264	3,500	Technology Services	3,500	3,500	3,500
14,884	25,455	22,000	Miscellaneous	28,000	28,000	28,000
57,887	67,421	69,600	Total Materials and Services	76,500	76,500	76,500
			Capital Outlay			
-	-	-	Machinery & Equipment	-	-	-
114,321	143,375	152,700	Total Expenditures	170,330	170,330	170,330

General Fund Expenditures		2024-2025 Actual	2025-2026 Budgeted	2026-2027
MUNICIPAL COURT				
Personnel Services				
001-1400-410-2020	Straight Time - Regular	45,075	47,100	52,380
	Subtotal Regular Salaries	45,075	47,100	52,380
001-1400-410-2085	Extra Help	0	0	
001-1400-415-2220	FICA Social Security	2,684	2,860	3,220
001-1400-415-2225	FICA Medicare	628	760	800
001-1400-415-2230	Insurance	16,653	20,130	23,810
001-1400-415-2235	Retirement Contributions	10,703	11,980	13,320
001-1400-415-2240	Worker Compensation	29	90	100
001-1400-415-2242	Paid Leave Oregon	182	180	200
	Subtotal Payroll Taxes	30,879	36,000	41,450
TOTAL PERSONNEL SERVICES		75,954	83,100	93,830
Materials and Services				
001-1400-510-3045	General Office Supplies	2,418	2,500	3,000
	Subtotal Office Supplies	2,418	2,500	3,000
001-1102-515-3310	General Operating Supplies	0	0	500
	Subtotal Operating Supplies	0	0	500
001-1400-610-4090	Training & Workshops	0	0	500
001-1400-615-4260	Conference / Meeting Expenses	0	0	500
001-1400-615-4265	Travel	0	1,000	1,000
	Subtotal Conferences, Meetings & Travel	0	1,000	2,000
001-1400-620-4325	Municipal Court Judge	36,285	36,100	36,500
001-1400-620-4330	Indigent Defense	0	1,000	1,000
001-1400-620-4335	Pro Tem Judge	0	2,000	2,000
001-1400-620-4340	Payment For Jury Trials	0	0	0
001-1400-620-4540	Interpreter Fees	0	1,000	500
	Subtotal Professional Services General	36,285	40,100	40,000
001-1400-630-4750	Dues & Memberships	0	500	500
	Subtotal Dues & Memberships	0	500	500
001-1400-675-5925	Credit Card Processing Fees	2,730	2,000	3,000
001-1400-675-6040	State Assessments on Fines	22,725	20,000	24,000
	Subtotal Miscellaneous	25,455	22,000	27,000
001-1400-685-6280	Municipal Court Software Maint	3,264	3,500	3,500
	Subtotal Technology	3,264	3,500	3,500
TOTAL MATERIALS & SERVICES		67,422	69,600	76,500
TOTAL MUNICIPAL COURT		143,376	152,700	170,330

Fund: General #001
Department: Finance #1600

Purpose

The Finance and Administration Department manages the financial resources and activities of the City. Records management, elections, risk management, property and liability insurance, IT vendors and contracts, and cell phones and wireless devices are also managed in this department. The Finance and Administrative Services Director also serves as the Recorder, Council Clerk and the Elections Official for the City.

Scope

The Finance department processes utility billing including new customers and final bills, payments, payment agreements, fees, and shutoffs for about 4265 accounts in two cycles. The department also processes payroll for about 118 full time and as many as 50 part-time, temporary, or seasonal employees; cash receipting for a variety of programs for multiple departments; accounts receivable; purchasing; accounts payable; investing; audit compliance; financial reporting; budget preparation; and ensures that Government Accounting Standards Board (GASB) requirements are maintained.

Services to other departments include financial information and support for purchasing, grant compliance and reporting, tracking and verifying revenues and expenditures during the year to flag possible problems, reconciliation of purchasing cards, and maintaining the purchase order system. Finance also provides financial strategic planning and forecasting for other departments as needed.

In 2016 the Finance department resumed administrative support for Oceanview Cemetery.

Personnel

Eight full-time positions

City of Astoria, Oregon
Budget Document
GENERAL FUND

Expenditures (by department)
FINANCE # 1600

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
			Personnel Services:			
571,574	524,076	536,660	Regular Salaries	567,310	567,310	567,310
-	17,220	26,910	Extra Help	-	-	-
45,060	42,465	45,370	Payroll Taxes	50,670	50,670	50,670
95,627	103,382	107,130	Insurance	143,210	143,210	143,210
121,398	120,156	159,080	Retirement Contributions	160,170	160,170	160,170
840	317	990	Workers' Compensation	1,110	1,110	1,110
						-
834,499	807,616	876,140	Total Personnel Services	922,470	922,470	922,470
6.3	6.3	6.6	FTEs	7.0	7.0	7.0
			Materials and Services:			
5,023	5,752	10,030	Office Supplies	6,000	6,000	6,000
130	-	500	Repair & Maintenance Supplies	500	500	500
125	384	2,000	Training	2,000	2,000	2,000
938	1,256	6,000	Conferences, Meetings & Travel	6,000	6,000	6,000
91,141	92,101	95,400	Professional Services	104,600	104,600	104,600
735	495	1,350	Memberships & Dues	1,350	1,350	1,350
-	12	50	Communications	50	50	50
2,117	4,518	2,500	Advertising	2,500	2,500	2,500
953	3,657	3,000	Printing & Binding	4,000	4,000	4,000
-	146	1,000	Repair & Maintenance Services	500	500	500
463	962	1,000	Miscellaneous	1,000	1,000	1,000
61,593	60,263	72,200	Technology Services	138,144	138,144	138,144
163,218	169,546	195,030	Total Materials and Services	266,644	266,644	266,644
			Capital Outlay:			
-	-	-	Machinery & Equipment	-	-	-
997,717	977,162	1,071,170	Total Expenditures	1,189,114	1,189,114	1,189,114

General Fund Expenditures		2024-2025	2025-2026	2026-2027
FINANCE		Actual	Budgeted	
Personnel Services				
001-1600-410-2020	Straight Time - Regular	523,446	534,510	565,030
	Subtotal Regular Salaries	523,446	534,510	565,030
001-1600-410-2045	Overtime	631	2,150	2,280
001-1600-410-2085	Extra Help	17,220	26,910	0
001-1600-415-2220	FICA Social Security	32,655	34,680	39,000
001-1600-415-2225	FICA Medicare	7,637	8,180	9,140
001-1600-415-2230	Insurance	103,382	107,130	143,210
001-1600-415-2235	Retirement Contributions	120,156	159,080	160,170
001-1600-415-2240	Worker Compensation	317	990	1,110
001-1600-415-2242	Paid Leave Oregon	2,173	2,510	2,530
	Subtotal Payroll Taxes	284,171	341,630	357,440
TOTAL PERSONNEL SERVICES		807,617	876,140	922,470
Materials and Services				
001-1600-510-3045	General Office Supplies	5,752	10,030	6,000
	Subtotal Office Supplies	5,752	10,030	6,000
001-1600-525-3640	General Repair & Maint Supplies	0	500	500
	Subtotal Repair & Maintenance	0	500	500
001-1600-610-4090	Training & Workshops	384	2,000	2,000
	Subtotal Training	384	2,000	2,000
001-1600-615-4260	Conference / Meeting Expenses	0	0	2,000
001-1600-615-4265	Travel	1,256	6,000	4,000
	Subtotal Conferences, Meetings & Travel	1,256	6,000	6,000
001-1600-620-4345	Audit Fees	78,815	61,000	70,000
001-1600-620-4346	OPEB Preparation Fee	2,014	4,000	4,000
001-1600-620-4350	State Filing Fee	450	400	600
001-1600-620-4540	Professional Services General	10,822	30,000	30,000
	Subtotal Professional Services General	92,101	95,400	104,600
001-1600-630-4736	Society of Human Resources	0	0	0
001-1600-630-4745	OGFOA	125	600	600
001-1600-630-4746	OSCPA	370	400	400
001-1600-630-4750	Memberships & Dues	0	350	350
	Subtotal Memberships & Dues	495	1,350	1,350
001-1600-635-4975	Postage	12	50	50
	Subtotal Postage	12	50	50
001-1600-640-5025	Advertising-Budget Notices	1,694	2,500	2,500
001-1600-640-5030	Advertising - Public Notices	2,824	0	0
	Subtotal Advertising	4,518	2,500	2,500

General Fund Expenditures				
FINANCE		2024-2025 Actual	2025-2026 Budgeted	2026-2027
001-1600-650-5145	General Printing & Binding	3,657	3,000	4,000
	Subtotal Printing & Binding	3,657	3,000	4,000
001-1600-660-5825	General Repair & Maintenance	146	1,000	500
	Subtotal Repair & Maintenance	146	1,000	500
001-1600-675-6035	General - Miscellaneous	962	1,000	1,000
	Subtotal Miscellaneous	962	1,000	1,000
001-1600-685-6205	Computer Software	785	1,000	7,140
001-1600-685-6207	Non-Contract IT Services	0	1,200	0
001-1600-685-6247	Financial Software Maintenance	59,478	70,000	120,000
001-1600-685-6255	IT Maintenance Contract	0	0	11,004
	Subtotal Technology	60,263	72,200	138,144
TOTAL MATERIALS & SERVICES		169,547	195,030	266,644
TOTAL FINANCE		977,164	1,071,170	1,189,114

Fund: #001 General Fund
Department: #1800 City Attorney

Purpose

The City Attorney provides legal advice to departments, the City Council, and the City Manager concerning routine activities

Scope

The City Attorney prepares and reviews documents, gives legal advice, and provides legal representation in some Municipal Court cases as needed. The City Attorney also attends executive team staff meetings and City Council meetings. He is appointed by the City Council on an annual basis.

Personnel

This department includes no staff positions. Services are currently provided by agreement with Attorney Blair Henningsgaard.

City of Astoria, Oregon
Budget Document
GENERAL FUND

Expenditures (by department)
CITY ATTORNEY # 1800

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
			Materials and Services:			
-	200	500	Conferences Meetings & Travel	500	500	500
87,648	88,660	102,000	Professional Services	102,000	102,000	102,000
449	1,163	10,000	Miscellaneous	10,000	10,000	10,000
<u>88,097</u>	<u>90,023</u>	<u>112,500</u>	Total Expenditures	<u>112,500</u>	<u>112,500</u>	<u>112,500</u>

Detail Information 2026-27

GENERAL FUND (001)

CITY ATTORNEY (1800)

Materials and Services (615 - 675)

615	4220	League of Oregon Cities	500	
620	4355	City Attorney Agreement	102,000	
675	6035	General - Miscellaneous	10,000	
TOTAL MATERIALS & SERVICES				<u>112,500</u>
TOTAL CITY ATTORNEY				<u>112,500</u>

General Fund Expenditures		2024-2025 Actual	202-2026 Budgeted	2026-2027
CITY ATTORNEY				
Materials and Services				
001-1800-615-4220	League Of Oregon Cities	200	500	500
	Subtotal Conferences, Meetings & Travel	200	500	500
001-1800-620-4355	City Attorney Consortium	88,660	102,000	102,000
	Subtotal Professional Services General	88,660	102,000	102,000
001-1800-675-6035	General - Miscellaneous	1,163	10,000	10,000
	Subtotal Miscellaneous	1,163	10,000	10,000
TOTAL MATERIALS & SERVICES		90,023	112,500	112,500
TOTAL CITY ATTORNEY		90,023	112,500	112,500

Fund: General #001
Department: Community Development #2001

Purpose

The Community Development Department (CDD) manages growth, development, and preservation in Astoria to support a livable, economically resilient, and historically rich community. The department oversees current and long-range planning, building permits and inspections, code compliance, housing, economic development, and historic preservation, ensuring development is safe, compliant, and aligned with community goals.

Scope of Services

CDD provides staff support to the Planning Commission, Historic Landmarks Commission, Design Review Commission, and the Astoria Development Commission, which oversees the City's two urban renewal districts.

Planning staff process approximately **200 land use applications annually**, including variances, conditional use permits, historic design review, subdivision plats, and vacation rental licenses. The department also leads long-range initiatives such as code amendments, housing strategies, and economic development efforts. Code Compliance responds to approximately **500 complaints annually**, with roughly half resolved through voluntary compliance and the remainder requiring investigation or enforcement.

In addition to core services, the department administers several **state-required work programs without dedicated funding**, including housing analyses, natural hazard and floodplain updates, and tribal coordination.

Personnel

Five full-time regular positions

New this year

The proposed budget includes:

- A **contract Development Review Engineer (pilot)** to improve timeliness and coordination of private development review.
- **Short-term rental (STR) software** to enhance monitoring, compliance, and data-driven policy decisions
- A **limited-term CDD Technician** to support archiving, data management, and special projects.

City of Astoria, Oregon
Budget Document
GENERAL FUND

Expenditures (by department)
COMMUNITY DEVELOPMENT # 2001

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
			Personnel Services:			
340,821	362,442	459,960	Regular Salaries	497,910	497,910	497,910
4,406	4,950	7,500	Extra Help	22,200	22,200	22,200
27,438	29,084	37,630	Payroll Taxes	41,100	41,100	41,100
57,922	63,084	133,660	Insurance	107,190	107,190	107,190
58,010	85,740	133,300	Retirement Contributions	124,080	124,080	124,080
1,852	1,131	4,140	Workers' Compensation	4,150	4,150	4,150
490,449	546,431	776,190	Total Personnel Services	796,630	796,630	796,630
3.0	3.0	5.1	FTEs	5.1	5.1	5.1
			Materials and Services:			
3,294	2,747	3,000	Office Supplies	3,000	3,000	3,000
1,207	200	3,400	Operating Supplies	2,400	2,400	2,400
6,770	3,205	10,100	Conferences, Meetings & Travel	9,250	9,250	9,250
112,698	42,037	165,000	Professional Services	115,000	115,000	115,000
9,611	1,257	14,050	Memberships & Dues	9,750	9,750	9,750
1,976	1,837	2,000	Postage	2,000	2,000	2,000
5,396	4,826	10,000	Advertising	10,000	10,000	10,000
194	105	500	Printing & Binding	250	250	250
800	579	2,100	Repair & Maintenance Services	2,300	2,300	2,300
5,000	-	-	Projects Funded by Grants	-	-	-
5,729	4,208	2,800	Technology Services	26,135	26,135	26,135
152,675	61,001	212,950	Total Materials and Services	180,085	180,085	180,085
			Capital Outlay:			
-	-	-	Machinery & Equipment	-	-	-
643,124	607,432	989,140	Total Expenditures	976,715	976,715	976,715

General Fund Expenditures		2024-2025	2025-2026	2026-2027
COMMUNITY DEVELOPMENT		Actual	Budgeted	
Personnel Services				
001-2001-410-2020	Straight Time - Regular	358,830	459,960	488,330
	Subtotal Regular Salaries	358,830	459,960	488,330
001-2001-410-2045	Overtime	3,612	0	9,580
001-2001-410-2085	Extra Help	4,950	7,500	22,200
001-2001-415-2220	FICA Social Security	22,376	29,030	31,500
001-2001-415-2225	FICA Medicare	5,233	6,750	7,650
001-2001-415-2230	Insurance	63,084	133,660	107,190
001-2001-415-2235	Retirement Contributions	85,740	133,300	124,080
001-2001-415-2240	Worker Compensation	1,131	4,140	4,150
001-2001-415-2242	Paid Leave Oregon	1,475	1,850	1,950
	Subtotal Payroll Taxes	187,600	316,230	308,300
TOTAL PERSONNEL SERVICES		546,430	776,190	796,630
Materials and Services				
001-2001-510-3045	General Office Supplies	2,747	3,000	3,000
	Subtotal Office Supplies	2,747	3,000	3,000
001-2001-515-3120	Books / Periodicals	0	400	250
001-2001-515-3180	Fuel Oil Lubricants	76	500	400
001-2001-515-3310	General Operating Supplies	125	2,500	1,750
	Subtotal General Operating Supplies	200	3,400	2,400
001-2001-615-4260	Conference / Meeting Expenses	974	4,000	3,750
001-2001-615-4265	Travel	2,231	5,600	5,000
001-2001-615-4266	Boards and Commission Training	0	500	500
	Subtotal Conferences, Meetings & Travel	3,205	10,100	9,250
001-2001-620-4540	Professional Services General	42,037	165,000	115,000
	Subtotal Professional Services General	42,037	165,000	115,000
001-2001-630-4750	Various Dues	135	500	1,000
001-2001-630-4760	Crest	-2,030	10,000	5,000
001-2001-630-4765	OCPDA - APA	2,804	2,500	2,500
001-2001-630-4775	Historic Preservation	98	800	1,000
001-2001-630-4780	Columbia-Pacific Economic Dev	250	250	250
	Subtotal Memberships & Dues	1,257	14,050	9,750
001-2001-635-4975	Postage	1,837	2,000	2,000
	Subtotal Postage	1,837	2,000	2,000
001-2001-640-5030	Advertising Public Notices	4,826	10,000	10,000
	Subtotal Advertising	4,826	10,000	10,000

General Fund Expenditures		2024-2025	2025-2026	2026-2027
		Actual	Budgeted	
COMMUNITY DEVELOPMENT				
001-2001-650-5145	General Printing & Binding	105	500	250
	Subtotal Printing & Binding	105	500	250
001-2001-660-5785	Motor Vehicles /Auto Body Shop	333	1,000	500
001-2001-660-5825	General Repair & Maintenance	5	100	100
001-2001-665-5860	Photocopy Machines	241	1,000	1,700
	Subtotal Repair & Maintenance	579	2,100	2,300
001-2001-680-6120	Historic Preservation Assistan	0	0	0
001-2001-680-6125	CZM Assistance	0	0	0
	Subtotal Grant Funded Projects	0	0	0
001-2001-685-6205	Computer Software	4,158	2,800	17,627
001-2001-685-6245	Computer Hardware	50	0	0
001-2001-685-6255	IT Maintenance Contract	0	0	8,508
	Subtotal Technology	4,208	2,800	26,135
TOTAL MATERIALS & SERVICES		61,001	212,950	180,085
TOTAL COMMUNITY DEVELOPMENT		607,431	989,140	976,715

Fund: #001 General Fund
Department: #2200 City Hall

Purpose

This fund provides maintenance for the City Hall building.

Scope

The Public Works Director provides oversight for maintenance of City Hall. The Public Works Management Analyst monitors janitorial service performance. Routine maintenance services are provided by Public Works staff members and billed to this fund as interfund wages.

Personnel

The only personnel costs in this fund are interfund wages billed by Public Works staff.

City of Astoria, Oregon
Budget Document
GENERAL FUND

Expenditures (by department)
CITY HALL # 2200

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
			Personnel Services:			
-	-	-	Extra Help	-	-	
2,454	1,727	5,350	Interfund Wages	8,540	8,540	8,540
192	137	430	Payroll Taxes	690	690	690
950	686	2,660	Insurance	4,270	4,270	4,270
494	391	1,690	Retirement Contributions	2,720	2,720	2,720
293	119	400	Workers' Compensation	640	640	640
4,383	3,060	10,530	Total Personnel Services	16,860	16,860	16,860
0.1	0.1	0.1	FTEs	0.1	0.1	0.1
			Materials and Services:			
1,270	1,765	1,200	Operating Supplies	1,200	1,200	1,200
6,371	5,918	7,000	Repair & Maintenance Supplies	4,000	4,000	4,000
23,765	24,255	34,750	Professional Services	32,100	32,100	32,100
17,979	18,473	20,500	Public Utility Services	22,500	22,500	22,500
-	-	-	Repair & Maintenance Services	15,000	15,000	15,000
49,385	50,411	63,450	Total Materials and Services	74,800	74,800	74,800
53,768	53,471	73,980	Total Expenditures	91,660	91,660	91,660

General Fund Expenditures				
CITY HALL		2024-2025 Actual	2025-2026 Budgeted	2026-2027
Personnel Services				
001-2200-410-2085	Extra Help	0	0	0
001-2200-412-2095	Interfund Wages	1,727	5,350	8,540
001-2200-415-2220	FICA Social Security	106	330	540
001-2200-415-2225	FICA Medicare	25	80	100
001-2200-415-2230	Insurance	686	2,660	4,270
001-2200-415-2235	Retirement Contributions	391	1,690	2,720
001-2200-415-2240	Worker Compensation	119	400	640
001-2200-415-2242	Paid Leave Oregon	7	20	50
Subtotal Payroll Taxes		3,060	10,530	16,860
TOTAL PERSONNEL SERVICES		3,060	10,530	16,860
Materials and Services				
001-2200-515-3265	Custodial Supplies	1,765	1,200	1,200
Subtotal General Operating Supplies		1,765	1,200	1,200
001-2200-525-3520	Building Materials / Supplies	112	1,000	1,000
001-2200-525-3640	Other Repair & Maint Supplies	5,806	6,000	3,000
Subtotal Repair & Maintenance		5,918	7,000	4,000
001-2200-620-4365	Janitorial Services	13,580	14,100	14,600
001-2200-620-4370	Pest Control	0	150	0
001-2200-620-4375	Elevator Maintenance	8,368	10,000	10,500
001-2200-620-4376	Fire Alarm System Svcs	730	1,000	4,500
001-2200-620-4540	Professional Services General	1,578	9,500	2,500
Subtotal Professional Services General		24,256	34,750	32,100
001-2200-655-5205	ELEC City Hall	12,527	13,000	15,000
001-2200-656-5475	Natural Gas - City Hall	2,616	3,500	3,500
001-2200-657-5505	Sanitation-City Hall	3,331	4,000	4,000
Subtotal Public Utility Services		18,474	20,500	22,500
001-2200-660-5750	Building	0	0	3,000
001-2200-660-5755	Electrical	0	0	4,000
001-2200-660-5760	Heating Systems	0	0	5,000
001-2200-660-5765	Plumbing	0	0	3,000
Subtotal Repair & Maintenance Svc		0	0	15,000
TOTAL MATERIALS & SERVICES		50,413	63,450	74,800
TOTAL CITY HALL		53,473	73,980	91,660

Fund: General #001
Department: Non-Departmental (Unallocated) #2400

Purpose

Non-Departmental – Unallocated expenditures serve all or several departments. Appropriations in this section come from the General Fund as a whole and are not credited to any one department.

Scope

Transfers to other funds from the General Fund are budgeted in this section. Community Organization grants are also awarded from this section of the General Fund. The Community Organization Grants recommended for funding by the Budget Sub Committee are listed on the last page of this section. The maximum distribution amount was set at \$100,000 for the 2026-27 FY Budget. This section of the budget also includes shared administrative costs for the whole city.

Personnel

No personnel positions are funded in the Non-Departmental/Unallocated section of the General Fund. Finance Department staff monitors the expenditures.

City of Astoria, Oregon
Budget Document
GENERAL FUND

Expenditures (by department)
NON-DEPARTMENTAL - UNALLOCATED # 2400

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>	<u>Actual Data</u>	<u>Adopted Budget</u>	Resources and Requirements	Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26		Budget Officer	Budget Committee	Governing Body
			Personnel Services:			
269	24	690	Interfund Wages	810	810	810
20	2	70	FICA Taxes	80	80	80
134	137	350	Insurance	400	400	400
277	226	220	Retirement Contributions	260	260	260
<u>29</u>	<u>9</u>	<u>60</u>	Worker Compensation	<u>70</u>	<u>70</u>	<u>70</u>
729	398	1,390	Total Personnel Services	1,620	1,620	1,620
0.1	0.1	0.1	FTEs	0.1	0.1	0.1
			Materials and Services:			
1,070	962	2,000	Office Supplies	2,000	2,000	2,000
1,469	2,813	3,000	Operating Supplies	3,000	3,000	3,000
180	935	3,500	Repair & Maintenance Supplies	3,000	3,000	3,000
174,355	159,832	296,430	Professional Services	143,000	143,000	143,000
13,386	19,309	14,500	Memberships & Dues	14,500	14,500	14,500
31,865	33,634	38,000	Communications	20,000	20,000	20,000
-	-	500	Advertising	500	500	500
463,648	538,840	581,472	Insurance	608,000	608,000	608,000
		4,000	Rentals	4,000	4,000	4,000
147,873	110,297	190,800	Miscellaneous	199,000	199,000	199,000
<u>17,887</u>	<u>16,804</u>	<u>15,000</u>	Non-Contract IT Services	<u>198,124</u>	<u>198,124</u>	<u>198,124</u>
851,733	883,426	1,149,202	Total Materials and Services	1,195,124	1,195,124	1,195,124
			Transfer to Other Funds:			
-	-	-	Unemployment Trust	-	-	-
459,459	457,087	464,177	Emergency Communications Fund	416,500	416,500	416,500
1,198,760	1,035,000	1,151,500	Parks Operation Fund	1,199,000	1,199,000	1,199,000
315	250	30,000	UAP Transfer to Public Works Fund	-	-	-
1,400	1,400	-	Special Police Projects Fund	-	-	-
-	-	-	Special Community Projects - Astor West Area	-	-	-
-	-	-	Capital Improvement Fund	-	-	-
<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	Public Works - Landfill Monitoring	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
<u>1,689,934</u>	<u>1,523,737</u>	<u>1,675,677</u>	Total Transfer to Other Funds	<u>1,645,500</u>	<u>1,645,500</u>	<u>1,645,500</u>
<u>2,542,396</u>	<u>2,407,561</u>	<u>2,826,269</u>	Total Expenditures	<u>2,842,244</u>	<u>2,842,244</u>	<u>2,842,244</u>

General Fund Expenditures		2024-2025 Actual	2025-2026 Budgeted	2026-2027
NON-DEPARTMENTAL				
Personnel Services				
001-2400-412-2095	Interfund Wages	24	690	810
001-2400-415-2220	FICA Social Security	2	40	50
001-2400-415-2225	FICA Medicare	0	20	20
001-2400-415-2230	Insurance	137	350	400
001-2400-415-2235	Retirement Contributions	226	220	260
001-2400-415-2240	Worker Compensation	9	60	70
001-2400-415-2242	Paid Leave Oregon	0	10	10
	Subtotal Payroll Taxes	398	1,390	1,620
TOTAL PERSONNEL SERVICES		398	1,390	1,620
001-2400-510-3030	Paper	962	2,000	2,000
	Subtotal Office Supplies	962	2,000	2,000
001-2400-515-3310	General Operating Supplies	2,813	3,000	3,000
	Subtotal General Operating Supplies	2,813	3,000	3,000
001-2400-525-3640	Other Repair & Maint Supplies	935	3,500	3,000
	Subtotal Repair and Maintenance Supplies	935	3,500	3,000
001-2400-620-4390	Network Maintenance	68,853	141,430	0
001-2400-620-4395	Email Hostng	1,236	2,000	0
001-2400-620-4400	Internet Connectivity	15,667	22,000	22,000
001-2400-620-4402	Website Hosting	12,225	15,000	15,000
001-2400-620-4405	Website Consulting	1,000	1,000	5,000
001-2400-620-4410	Personnel Legal Services	140	0	0
001-2400-620-4411	Specialized Legal Services	8,359	25,000	25,000
001-2400-620-4415	General Professional Services	52,351	50,000	60,000
001-2400-620-4440	Post Retirement Contract	0	0	0
001-2400-620-4537	ABC Transcription Svcs	2,720	25,000	4,000
001-2400-620-4539	VOIP Cisco/Obsidian Support	3,101	15,000	12,000
	Subtotal Professional Services General	165,653	296,430	143,000
001-2400-630-4750	Various Dues/Fees	0		0
001-2400-630-4785	League Of Oregon Cities	8,989	10,000	10,000
001-2400-630-4796	CEDR	4,500	4,500	4,500
	Subtotal Memberships & Dues	13,489	14,500	14,500
001-2400-635-4920	Cell Phones	6,114	22,000	10,000
001-2400-635-4930	Telephone	5,890	8,000	8,000
001-2400-635-4975	Postage	0	8,000	2,000
	Subtotal Communication	12,003	38,000	20,000
001-2400-640-5030	Advertising - Public Notices	0	500	500
	Subtotal Advertising	0	500	500
001-2400-645-5060	Insurance - Liability / EAP	538,841	581,472	608,000
	Subtotal Insurance	538,841	581,472	608,000
001-2400-665-5860	Photocopy Machines	2,587	4,000	4,000
	Subtotal Repair & Maintenance	2,587	4,000	4,000
001-2400-675-5925	Credit Card Processing Fees	3,587	12,000	10,000
001-2400-675-5940	Taxes And Assesments	3,447	3,800	4,000
001-2400-675-5947	General Miscellaneous	1,197		2,000

General Fund Expenditures		2024-2025	2025-2026	2026-2027
NON-DEPARTMENTAL		Actual	Budgeted	
001-2400-675-5950	Housing & Homeless Projects	480	75,000	75,000
001-2400-675-5980	Community Service Organizations	99,000	100,000	108,000
	Subtotal Miscellaneous	107,710	190,800	199,000
001-2400-685-6205	Computer Software	0	0	27,166
001-2400-685-6207	Non-Contract IT Services	14,450	15,000	56,304
001-2400-685-6245	Computer Hardware	0	0	53,600
001-2400-685-6250	City Wide Non-Ifocus Software	0	0	13,090
001-2400-685-6255	IT Maintenance Contract	0	0	47,964
	Subtotal Technology	14,450	15,000	198,124
001-2400-685-6208	HR Information System	2,354	0	0
001-2400-685-6209	Human Resource iApplicants	0	0	0
	Subtotal Human Resource Software	2,354	0	0
TOTAL MATERIALS & SERVICES		861,796	1,149,202	1,195,124
001-9000-850-7520	Transfer to Unemployment Fund	0	0	0
001-9000-850-7522	Transfer to Public Works UAP	250	30,000	0
001-9000-850-7525	Transfer to Emergency Comm	457,087	464,177	416,500
001-9000-850-7531	Transfer Astor W Area Projects	0	0	0
001-9000-850-7532	Transfer to Parks Fund	1,035,000	1,151,500	1,199,000
001-9000-850-7534	Transfer to Spec Police Prjcts	1,400	0	0
001-9000-850-7535	Transfer to Cap Improv Fund	0	0	0
001-9000-850-7550	Transfer to Public Works Fund	30,000	30,000	30,000
TOTAL TRANSFERS TO OTHER FUNDS		1,523,737	1,675,677	1,645,500
TOTAL NON-DEPARTMENTAL		2,385,932	2,826,269	2,842,244

Community Organization Service Grants		2026-2027	
001-2400-675-5980			
Organization		Requested	Recommended Distribution
Assistance League of the Columbia Pacific		15,000	15,000
Astoria Visual Arts		10,000	7,500
Clatsop CASA		10,000	8,000
Clatsop Community Action		30,000	27,700
Clatsop Community College Foundation		30,000	15,000
El Centro Northwest		3,000	3,000
Harbor		50,000	10,000
Helping Hands		11,000	11,000
North Coast Food Web		6,000	6,000
Wildlife Center of North Coast		4,800	4,800
Totals		169,800	108,000

Fund: #001 General Fund
Department: #2600 Fire

Purpose

The mission of the Astoria Fire Department is to provide emergency response, customer service and public education in partnership with our community. We do this through our core values: Integrity – Pride – Compassion – Professionalism.

Scope

The Astoria Fire Department is responsible for fire suppression, hazards to life safety, and the treatment of persons with serious medical emergencies. The Astoria Fire Department responds to approximately 1,900 emergencies each year. This is a 40% increase in call volume since 2020 and a 60% increase over the last ten years. The department houses a regional hazardous materials response team through a contract with the Oregon State Fire Marshals' Office. In addition to responding within the city limits, the department provides response for the Tongue Point Job Corps Center through a contract for services with the Department of Labor. The department supports the US Coast Guard by providing response to property at Tongue Point as well as the USCG Cutters located at Pier 17 through memorandums of agreement.

Personnel

Twelve full-time and one half-time positions

New this year

The proposed budget includes the purchase of a Breathing Air System. This would replace a unit that is no longer repairable. The AFD has applied for a grant that might pay for part or all of the equipment.

The AFD is continuing work with Clatsop County on a new Emergency Operations Plan for the City. Emergency management training for city staff will continue this year, as well as location of relief areas and stocking of emergency supplies within the City.

City of Astoria, Oregon
Budget Document
GENERAL FUND

Expenditures (by department)
FIRE # 2600

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26				
			Personnel Services:			
1,269,198	1,369,374	1,427,100	Regular Salaries	1,380,390	1,380,390	1,380,390
104,295	151,806	193,560	Overtime	281,550	281,550	281,550
15,092	21,707	25,200	Department Funded Intern Stipends	25,200	25,200	25,200
7,777	6,765	28,640	Volunteer Wages	28,640	28,640	28,640
22,214	38,880	24,810	Interfund Wages	26,000	26,000	26,000
112,579	124,857	136,800	Payroll Taxes	140,000	140,000	140,000
272,254	300,556	344,700	Insurance	389,010	389,010	389,010
401,667	435,269	535,960	Retirement Contributions	530,180	530,180	530,180
72,301	66,667	108,480	Workers' Compensation	111,270	111,270	111,270
2,277,377	2,515,881	2,825,250	Total Personnel Services	2,912,240	2,912,240	2,912,240
12.9	12.9	13.8	FTEs	13.8	13.8	13.8
			Materials and Services:			
1,191	1,332	2,400	Office Supplies	2,400	2,400	2,400
117,233	83,524	126,200	Operating Supplies	131,000	131,000	131,000
9,813	9,684	14,000	Repair & Maintenance Supplies	14,000	14,000	14,000
3,788	8,804	6,000	Small Tools & Minor Equipment	6,000	6,000	6,000
31,269	32,970	32,000	City Shop Expenses	34,000	34,000	34,000
6,048	3,537	23,000	Training	23,000	23,000	23,000
5,514	4,319	5,000	Conferences, Meetings & Travel	5,000	5,000	5,000
7,474	8,588	12,000	Professional Services	15,000	15,000	15,000
4,752	6,049	6,000	Volunteer Services	6,000	6,000	6,000
14,043	19,810	35,000	Fire Intern Expense	35,000	35,000	35,000
1,453	968	1,500	Memberships & Dues	1,500	1,500	1,500
-	855	750	Advertising	750	750	750
252	322	350	Insurance	350	350	350
32,332	38,630	37,500	Public Utility Services	40,300	40,300	40,300
38,571	28,361	53,700	Repair & Maintenance Services	54,300	54,300	54,300
798	1,003	3,000	Rentals/Leasing	3,000	3,000	3,000
14,244	13,803	15,180	Technology Services	36,169	36,169	36,169
288,775	262,559	373,580	Total Materials and Services	407,769	407,769	407,769
			Capital Outlay:			
-	-	-	Machinery & Equipment	-	-	-
-	-	-	Total Capital Outlay	-	-	-
2,566,152	2,778,440	3,198,830	Total Expenditures	3,320,009	3,320,009	3,320,009

General Fund Expenditures		2024-2025 Actual	2025-2026 Budgeted	2026-2027
FIRE DEPARTMENT				
Personnel Services				
001-2600-410-2020	Straight Time - Regular	1,330,494	1,427,100	1,380,390
	Subtotal Regular Salaries	1,330,494	1,427,100	1,380,390
001-2600-410-2045	Overtime	151,806	193,560	281,550
001-2600-410-2055	Dept Funded Intern Stipends	21,707	25,200	25,200
001-2600-410-2057	Grant Funded Intern Stipends	0	0	0
001-2600-410-2059	Volunteer Wages	6,765	28,640	28,640
001-2600-410-2085	Extra Help	38,880	0	0
001-2600-412-2095	Interfund Wages	21,724	24,810	26,000
001-2600-415-2220	FICA Social Security	96,099	105,380	107,770
001-2600-415-2225	FICA Medicare	22,475	24,650	25,260
001-2600-415-2230	Insurance	300,556	344,700	389,010
001-2600-415-2235	Retirement Contributions	435,270	535,960	530,180
001-2600-415-2240	Worker Compensation	66,667	108,480	111,270
001-2600-415-2242	Paid Leave Oregon	6,283	6,770	6,970
	Subtotal Payroll Taxes	1,168,233	1,398,150	1,531,850
TOTAL PERSONNEL SERVICES		2,498,727	2,825,250	2,912,240
Materials and Services				
001-2600-510-3045	General Office Supplies	1,132	2,400	2,400
	Subtotal Office Supplies	1,132	2,400	2,400
001-2600-515-3180	Fuel Oil Lubricants	20,418	23,000	23,000
001-2600-515-3185	Emergency Medical Supplies	11,334	10,000	12,000
001-2600-515-3190	Firefighting Equipment	1,941	6,000	6,000
001-2600-515-3195	Prevention/Disaster Prep	16,874	25,000	25,000
001-2600-515-3200	Hazmat Supplies	1,822	1,500	1,500
001-2600-515-3205	Turnout Maintenance	7,357	16,000	16,000
001-2600-515-3210	Annual Turnout Purchase	3,464	13,500	14,500
001-2600-515-3215	Annual Radio / Pager Purchase	1,297	4,500	4,500
001-2600-515-3220	Annual Hose Purchase	6,586	4,500	6,000
001-2600-515-3225	Annual Nozzle Applications	503	4,000	4,000
001-2600-515-3230	SCBA Maintenance Supplies	2	2,500	2,500
001-2600-515-3240	Wildland / Interface	4,313	5,000	5,000
001-2600-515-3242	Structural Prsnl Protective Eq	1,631	2,700	3,000
001-2600-515-3310	General Operating Supplies	5,982	8,000	8,000
	Subtotal General Operating Supplies	83,524	126,200	131,000
001-2600-525-3510	Bldg Mtrls/Supplies Station 2	4,263	3,500	3,500
001-2600-525-3520	Building Materials / Supplies	3,720	7,500	7,500
001-2600-525-3530	General - Repair & Maintenance	417	2,000	2,000
001-2600-525-3535	Radios / Pagers	1,284	1,000	1,000
	Subtotal Repair & Maintenance Supplies	9,684	14,000	14,000
001-2600-530-3720	Small Tools	7,520	6,000	6,000
	Subtotal Small Tools	7,520	6,000	6,000
001-2600-545-3820	Vehicle Parts-City Shops	31,082	26,000	28,000
001-2600-545-3825	Tires-City Shops	1,888	6,000	6,000
001-2600-545-3830	General Repair Supplies	0	0	0
	Subtotal Vehicle& Equipment Maintenance	32,970	32,000	34,000
001-2600-610-4075	Schools & Resource Materials	2,692	16,500	16,500

General Fund Expenditures		2024-2025	2025-2026	2026-2027
FIRE DEPARTMENT		Actual	Budgeted	
001-2600-610-4080	Resource Materials	0	3,000	3,000
001-2600-610-4090	Training & Workshops	845	3,500	3,500
	Subtotal Training	3,537	23,000	23,000
001-2600-615-4265	Travel	4,319	5,000	5,000
	Subtotal Conferences, Meetings & Travel	4,319	5,000	5,000
001-2600-620-4420	Physician Adviser Services	318	3,000	5,000
001-2600-620-4515	Annual Medical Exams	6,509	6,000	7,000
001-2600-620-4520	Finger Printing & Screening	997	1,500	1,500
001-2600-620-4540	Professional Services General	765	1,500	1,500
	Subtotal Professional Services	8,588	12,000	15,000
001-2600-625-4635	Dept Funded Intern Tuition Fees	19,810	35,000	35,000
	Subtotal Fire Intern Expense	19,810	35,000	35,000
001-2600-625-4650	Volunteer Firefighter Insurance	2,521	3,000	3,000
001-2600-625-4660	Volunteer Awards & Program	3,528	3,000	3,000
	Subtotal Volunteer Services	6,049	6,000	6,000
001-2600-630-4750	Memberships & Dues	968	1,500	1,500
	Subtotal Memberships & Dues	968	1,500	1,500
001-2600-640-5030	Advertising - Public Notices	855	750	750
	Subtotal Advertising	855	750	750
001-2600-645-5060	Insurance - Liability / EAP	322	350	350
	Subtotal Insurance	322	350	350
001-2600-655-5211	ELEC Public Safety Fire	16,176	14,500	16,500
001-2600-655-5212	ELEC Fire Station 2	3,556	3,700	4,000
001-2600-656-5450	Natural Gas - Fire Station 2	3,686	4,000	4,000
001-2600-656-5455	Natural Gas-Public Safety Fire	11,407	11,500	11,500
001-2600-657-5508	Sanitation- AFD	3,084	3,000	3,300
001-2600-657-5509	Sanitation- AFD Station 2	723	800	1,000
	Subtotal Utilities	38,630	37,500	40,300
001-2600-660-5710	Radios / Pagers	0	2,200	2,200
001-2600-660-5715	SCBA / Compressor Maintenance	2,731	7,500	7,500
001-2600-660-5716	Qtrly Breathing Air Qlty Test	565	1,100	1,200
001-2600-660-5717	Porta Count Calibration	0	1,200	1,200
001-2600-660-5720	Lifepak Maintenance Agreement	2,338	2,500	2,500
001-2600-660-5721	Personal Protective Equipment	704	2,500	2,500
001-2600-660-5725	Equipment Other Than Vehicles	0	1,000	1,000
001-2600-660-5726	Public Safety Bay Door Maint	649	3,500	3,500
001-2600-660-5727	Annual Hose Testing	5,273	5,500	5,500
001-2600-660-5728	Annual Ground Ladder Testing	740	1,200	1,200
001-2600-660-5729	Annual Aerial Device Testing	5,319	5,000	5,500
001-2600-660-5750	Buildings	3,470	6,500	6,500
001-2600-660-5751	Buildings-Station 2	3,184	6,500	6,500
001-2600-660-5752	Annual Pump Testing	1,700	2,500	2,500
001-2600-660-5785	Motor Vehicles /Auto Body Shop	181	1,000	1,000
001-2600-660-5825	General Repair & Maintenance	1,507	4,000	4,000
	Subtotal Repair & Maintenance	28,361	53,700	54,300
001-2600-665-5860	Photocopy Machines	1,003	3,000	3,000
	Subtotal Office Equipment	1,003	3,000	3,000

General Fund Expenditures		2024-2025	2025-2026	2026-2027
FIRE DEPARTMENT		Actual	Budgeted	
001-2600-685-6205	Computer Software	0	680	8,485
001-2600-685-6245	Computer Hardware	0	0	1,500
001-2600-685-6250	Firehouse Software Maintenance	13,803	14,500	15,000
001-2600-685-6255	IT Maintenance Contract			11,184
	Subtotal Technology	13,803	15,180	36,169
TOTAL MATERIALS & SERVICES		261,076	373,580	407,769
TOTAL FIRE DEPARTMENT		2,759,803	3,198,830	3,320,009

Fund: #001 General Fund
Department: #2800 Police

Purpose

Astoria Police Department has been serving our community since 1876. Our motto - Dedicated to Duty – Committed to Community - is the foundation of our policing philosophy. We provide law enforcement services to the City's residents and visitors 24 hours a day, placing particular emphasis on responding to the community's calls for service, investigating crimes, and enforcing traffic laws.

Scope

APD is the primary law enforcement agency for Astoria's 9.95 square miles and serves its 10,182 residents. We responded to 16,452 calls for service last year, a 2% increase over 2025. Our biggest challenge is that we are policing a population that surges to 30,000+ during the summer, while we are only staffed to serve 10,000. We have thousands of people traveling through Astoria heading up or down the coast, and we draw tens of thousands into town for various events throughout the year. The Dark Arts Festival and the Great Columbia Crossing each draw approximately 3,500 participants. A participant of the Columbia Crossing also brings family members or support personnel, which conservatively adds another 3,000 people, and it is held on the same day as a Sunday Market.

The Astoria Sunday Market draws an average of 10,000 attendees from all over the World. The market spans four city blocks and runs a 23-week season from May to October. We also have 20 cruise ships scheduled to visit the city this year. Their capacity ranges from 2,500 to 4,800 guests, and one weekend in 2023, we had two large ships on a Sunday while hosting a race.

Personnel

21 full-time positions and two half-time cadet positions

The full-time positions include 18 sworn officers and three civilian staff.

New this year:

- Replacing one patrol and one administrative vehicle
- Flooring upgrade for the Police Department

City of Astoria, Oregon
Budget Document
GENERAL FUND

Expenditures (by department)
POLICE # 2800

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
			Personnel Services:			
1,852,200	1,959,748	2,176,680	Regular Salaries	2,208,110	2,208,110	2,208,110
133,073	139,395	191,770	Overtime	186,350	186,350	186,350
34,029	11,025	43,680	Extra Help	45,760	45,760	45,760
17,870	15,990	22,720	Interfund Wages	23,830	23,830	23,830
159,313	167,521	196,010	FICA Taxes	198,350	198,350	198,350
418,944	402,442	515,320	Insurance	542,340	542,340	542,340
539,980	598,091	738,790	Retirement Contributions	809,460	809,460	809,460
65,142	55,404	103,720	Workers' Compensation	104,990	104,990	104,990
3,220,551	3,349,616	3,988,690	Total Personnel Services	4,119,190	4,119,190	4,119,190
20.6	20.6	23.0	FTEs	23.0	23.0	23.0
			Materials and Services:			
4,191	4,432	6,000	Office Supplies	6,000	6,000	6,000
62,221	54,445	65,800	Operating Supplies	72,800	72,800	72,800
10,481	6,830	17,600	Repair & Maintenance Supplies	17,600	17,600	17,600
18,924	6,775	7,800	Small Tools & Minor Equipment	9,000	9,000	9,000
29,894	11,624	34,000	City Shop Expenses	34,000	34,000	34,000
38,073	45,759	21,261	Training Equipment	21,261	21,261	21,261
1,380	10,592	34,000	Training, Conferences, Travel	35,000	35,000	35,000
10,613	10,598	28,800	Professional Services	28,800	28,800	28,800
7,370	9,074	7,300	Memberships & Dues	9,300	9,300	9,300
3,555	3,563	7,400	Communications	7,400	7,400	7,400
747	1,009	1,000	Advertising	1,000	1,000	1,000
2,968	7,000	4,100	Printing & Binding	5,100	5,100	5,100
18,040	22,223	21,460	Public Utility Services	24,060	24,060	24,060
25,265	26,043	13,500	Repair & Maintenance Services	15,400	15,400	15,400
7,760	11,607	9,300	Miscellaneous	9,300	9,300	9,300
77,595	81,070	90,000	Technology Services	178,677	178,677	178,677
319,077	312,644	369,321	Total Materials and Services	474,698	474,698	474,698
			Capital Outlay:			
-	-	-	Machinery & Equipment	-	-	-
-	-	-	Total Capital Outlay	-	-	-
3,539,628	3,662,260	4,358,011	Total Expenditures	4,593,888	4,593,888	4,593,888

General Fund Expenditures		2024-2025	2025-2026	2026-2027
POLICE DEPARTMENT		Actual	Budgeted	
Personnel Services				
001-2800-410-2020	Straight Time - Regular	1,959,748	2,176,680	2,208,110
	Subtotal Regular Salaries	1,959,748	2,176,680	2,208,110
001-2800-410-2045	Overtime	139,395	191,770	186,350
001-2800-410-2085	Extra Help	11,025	43,680	45,760
001-2800-412-2095	Interfund Wages	15,990	22,720	23,830
001-2800-415-2220	FICA Social Security	128,868	151,100	152,850
001-2800-415-2225	FICA Medicare	30,139	35,210	35,670
001-2800-415-2230	Insurance	402,442	515,320	542,350
001-2800-415-2235	Retirement Contributions	598,091	738,790	809,460
001-2800-415-2240	Worker Compensation	55,404	103,720	104,980
001-2800-415-2242	Paid Leave Oregon	8,514	9,700	9,830
	Subtotal Payroll Taxes	1,389,868	1,812,010	1,911,080
TOTAL PERSONNEL SERVICES		3,349,616	3,988,690	4,119,190
Materials and Services				
001-2800-510-3045	General Office Supplies	4,432	6,000	6,000
	Subtotal Office Supplies	4,432	6,000	6,000
001-2800-515-3120	Books / Periodicals	335	800	800
001-2800-515-3125	Clothing Uniforms Boots Gloves	17,980	22,000	26,000
001-2800-515-3130	Photo Supplies	150	0	0
001-2800-515-3135	Food And Local Mtgs	4,872	0	0
001-2800-515-3180	Fuel Oil Lubricants	25,491	33,000	34,000
001-2800-515-3310	General Operating Supplies	5,617	10,000	12,000
	Subtotal General Operating Supplies	54,445	65,800	72,800
001-2800-525-3520	Building Materials / Supplies	3,146	9,500	9,500
001-2800-525-3640	Other Repair & Maint Supplies	3,684	8,100	8,100
	Subtotal Repair & Maintenance Supplies	6,830	17,600	17,600
001-2800-530-3720	Small Tools	723	0	
001-2800-530-3730	Tactical Duty Gear & Equipment	5,982	7,800	9,000
001-2800-530-3740	Minor Operating Equipment	70	0	0
	Subtotal Small Tools	6,775	7,800	9,000
001-2800-545-3820	Vehicle Parts-City Shops	7,801	21,000	21,000
001-2800-545-3825	Tires-City Shops	3,289	6,000	6,000
001-2800-545-3830	General Repair Supplies	534	7,000	7,000
	Subtotal Vehicle& Equipment Maintenance	11,624	34,000	34,000
001-2800-610-4060	Career Development	10,172	2,500	0
001-2800-610-4085	Travel Expenses-Training	14,554	0	0
001-2800-610-4086	Ammo Training-Police	5,271	5,500	5,500
001-2800-610-4087	Training Equipment	15,762	15,761	15,761
	Subtotal Training	45,759	23,761	21,261
001-2800-615-4260	Conference / Meeting Expenses	4,276	23,000	25,000
001-2800-615-4265	Travel	6,316	8,500	10,000
	Subtotal Conferences, Meetings & Travel	10,592	31,500	35,000
001-2800-620-4425	Medical / Psychological Exams	5,338	3,000	3,000
001-2800-620-4430	OSHA Mandated Hearing Tests	100	800	800
001-2800-620-4431	Offcr Well Inc/Enhcd Physicals	0	18,000	18,000

General Fund Expenditures		2024-2025	2025-2026	2026-2027
POLICE DEPARTMENT		Actual	Budgeted	
001-2800-620-4432	Background Checks	4,769	2,000	2,000
001-2800-620-4467	Hazardous Materials Disposal	391	5,000	5,000
001-2800-620-4540	Professional Services General	0	0	0
	Subtotal Professional Services	10,598	28,800	28,800
001-2800-630-4750	Memberships & Dues	9,074	7,300	9,300
	Subtotal Memberships & Dues	9,074	7,300	9,300
001-2800-635-4935	Satellite Phones	815	1,000	1,000
001-2800-635-4965	Spectrum	580	600	600
001-2800-635-4975	Postage	2,168	2,200	2,200
001-2800-635-4980	Radios	0	3,600	3,600
	Subtotal Communications	3,563	7,400	7,400
001-2800-640-5030	Advertising - Public Notices	0	600	600
001-2800-640-5022	Advertising - Recruitment	1,009	400	400
	Subtotal Advertising	1,009	1,000	1,000
001-2800-650-5135	Commercial Printing	606	800	800
001-2800-650-5145	General Printing & Binding	6,394	3,300	4,300
	Subtotal Printing & Binding	7,000	4,100	5,100
001-2800-655-5217	ELEC Williamsport Rd Range	230	300	300
001-2800-655-5220	ELEC Public Safety Bldg	12,210	9,900	12,500
001-2800-656-5450	Natural Gas Public Safety Pol	7,574	9,160	9,160
001-2800-657-5511	Sanitation - APD	2,209	2,100	2,100
	Subtotal Utilities	22,223	21,460	24,060
001-2800-660-5710	Radios / Pagers	4,996	0	0
001-2800-660-5725	Equipment Other Than Vehicles	856	0	0
001-2800-660-5745	Janitorial Services Agreement	9,500	11,400	11,400
001-2800-660-5750	Buildings	0	0	0
001-2800-660-5785	Motor Vehicles /Auto Body Shop	7,366	0	0
001-2800-660-5825	General Repair & Maintenance	3,325	2,100	4,000
	Subtotal Repair & Maintenance Services	26,043	13,500	15,400
001-2800-675-5995	Special Investigation	7,065	8,000	8,000
001-2800-675-6000	Towing	2,268	1,000	1,000
001-2800-675-6035	General - Miscellaneous	2,274	300	300
	Subtotal Miscellaneous	11,607	9,300	9,300
001-2800-685-6205	Computer Software	0	0	12,089
001-2800-685-6245	Computer Hardware	4,447	6,000	6,000
001-2800-685-6250	APD Software	76,623	84,000	127,000
001-2800-685-6255	IT Maintenance Contract	0	0	33,588
	Subtotal Technology	81,070	90,000	178,677
TOTAL MATERIALS & SERVICES		312,644	369,321	474,698
TOTAL POLICE DEPARTMENT		3,662,260	4,358,011	4,593,888

Fund: #001 **General**
Department: #3200 **Library**

Purpose

The mission of the Astoria Public Library is to Explore Ideas, Engage Minds, Excite Imagination.

Scope

The Library is an active part of the community, with the following service priorities:

- Create young readers through early childhood literacy
- Create comfortable virtual and physical space for our citizens
- Provide resources to enable people of all ages and backgrounds to explore topics of personal interest
- Provide access to technology and tools to assist with the location, evaluation, and use of information resources,
- Stimulate imagination through reading, viewing, and listening for pleasure.

A total of 9,019 community members possess an Astoria Public Library card. Of those, 1,597 belong to youth ages 0-19 who live outside City limits. Through the Library's partnership with Libraries Reading Outreach in Clatsop County (ROCC), rural youth receive free access to vital library services, providing critical support for school readiness and success.

The library's physical collection of over 32,500 items is augmented by an electronic collection of 157,818 ebooks, audiobooks, and magazines through the Oregon Digital Library Consortium. The Astoria Public Library shares its physical collection with Warrenton Community Library and Seaside Public Library. Patrons may check out items from all three libraries; items are transferred through a courier service.

Personnel

Four full-time, three part-time positions, and one on-call position

New this year

The Library reopened on October 25, 2025, after a yearlong renovation. The renovation doubled the building's usable square footage, replaced critical systems like HVAC and plumbing, and created a space that is fully accessible and full of natural light. The project was funded through a General Obligation bond passed by Astoria voters in November 2022, and augmented by grants from the ARPA, the National Endowment for the Humanities, and gifts from donors.

City of Astoria, Oregon
Budget Document
GENERAL FUND

Expenditures (by department)
LIBRARY # 3200

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26				
			Personnel Services:			
262,888	283,318	298,930	Regular Salaries	315,290	315,290	315,290
-	-	460	Overtime	500	500	500
55,603	73,974	72,160	Extra Help	89,460	89,460	89,460
8,010	10,722	8,150	Interfund Wages	8,550	8,550	8,550
25,583	28,713	30,570	Payroll Taxes	33,030	33,030	33,030
81,538	87,685	92,640	Insurance	106,950	106,950	106,950
77,691	93,794	120,360	Retirement Contributions	113,630	113,630	113,630
646	297	1,050	Workers' Compensation	1,120	1,120	1,120
511,959	578,503	624,320	Total Personnel Services	668,530	668,530	668,530
5.7	5.7	5.8	FTEs	5.8	5.8	5.8
			Materials and Services:			
1,543	1,355	3,400	Office Supplies	3,400	3,400	3,400
1,731	2,669	7,500	Operating Supplies	8,900	8,900	8,900
74,418	45,422	108,060	Library Materials	83,015	83,015	83,015
5,040	1,636	4,300	Repair & Maintenance Supplies	5,800	5,800	5,800
2,266	-	4,000	Conferences, Meetings & Travel	4,000	4,000	4,000
9,704	10,451	7,200	Professional Services	9,000	9,000	9,000
1,224	1,192	1,040	Memberships & Dues	855	855	855
4	9	50	Communications	50	50	50
1,670	2,040	2,000	Advertising	2,000	2,000	2,000
647	249	700	Printing & Binding	500	500	500
15,176	10,678	17,500	Public Utility Services	20,000	20,000	20,000
19,117	16,349	24,650	Repair & Maintenance Services	35,640	35,640	35,640
416	-	1,000	Miscellaneous	1,000	1,000	1,000
-	-	-	Projects Funded by Grants	-	-	-
20,206	29,324	30,995	Technology	47,369	47,369	47,369
153,162	121,374	212,395	Total Materials and Services	221,529	221,529	221,529
			Capital Outlay:			
-	-	-	Machinery & Equipment	-	-	-
665,121	699,877	836,715	Total Expenditures	890,059	890,059	890,059

General Fund Expenditures		2024-2025 Actual	2025-2026 Budgeted	2026-2027
LIBRARY				
Personnel Services				
001-3200-410-2020	Straight Time - Regular	283,318	298,930	315,290
	Subtotal Regular Salaries	283,318	298,930	315,290
001-3200-410-2045	Overtime	0	460	500
001-3200-410-2085	Extra Help	73,974	72,160	89,460
001-3200-412-2095	Interfund Wages	10,722	8,150	8,550
001-3200-415-2220	FICA Social Security	22,132	23,410	25,500
001-3200-415-2225	FICA Medicare	5,176	5,600	5,930
001-3200-415-2230	Insurance	87,685	92,640	106,950
001-3200-415-2235	Retirement Contributions	93,794	120,360	113,630
001-3200-415-2240	Worker Compensation	297	1,050	1,120
001-3200-415-2242	Paid Leave Oregon	1,475	1,560	1,600
	Subtotal Payroll Taxes	295,256	325,390	353,240
TOTAL PERSONNEL SERVICES		578,574	624,320	668,530
Materials and Services				
001-3200-510-3025	Stationery Envelopes	0	0	0
001-3200-510-3030	Paper	79	0	0
001-3200-510-3040	Printer Cartridges & Supplies	0	400	400
001-3200-510-3045	General Office Supplies	1,276	3,000	3,000
	Subtotal Office Supplies	1,355	3,400	3,400
001-3200-515-3165	Volunteer Program - General	0	500	500
001-3200-515-3308	Barcodes/book Jackets/processi	1,548	4,000	4,200
001-3200-515-3310	General Operating Supplies	1,120	3,000	4,200
	Subtotal General Operating Supplies	2,669	7,500	8,900
001-3200-520-3420	Adult Collections	9,869	32,500	30,000
001-3200-520-3421	Adult Fiction Collection	353	0	0
001-3200-520-3423	Adult Audio Collection	936	5,000	0
001-3200-520-3430	Audiovisual DVD	0	0	0
001-3200-520-3435	Periodicals	0	2,000	2,000
001-3200-520-3440	Newspapers / Review Sources	2,452	2,100	2,860
001-3200-520-3441	Youth Collections	11,613	29,000	25,000
001-3200-520-3442	Children K to 3rd Grade	0	0	0
001-3200-520-3443	Children 4th to 6th	62	0	0
001-3200-520-3444	Teen Collections	1,058	16,000	0
001-3200-520-3450	ODLC Library 2Go Consort	6,131	5,810	6,755
001-3200-520-3453	Online Resources	8,026	8,650	8,900
001-3200-520-3457	Archive Materials	1,160	500	1,000
001-3200-520-3460	Adult Programs	985	1,500	1,500
001-3200-520-3465	Youth Programs	2,777	5,000	5,000
	Subtotal of Library Materials	45,422	108,060	83,015
001-3200-525-3520	Building Materials / Supplies	0	300	300
001-3200-525-3640	Other Repair & Maint Supplies	1,636	4,000	5,500
	Subtotal of Repair & Maintenance Supplies	1,636	4,300	5,800
001-3200-610-4090	Training & Workshops	1,407	500	1,500
001-3200-615-4265	Travel	0	4,000	4,000
	Subtotal Conferences, Meetings & Travel	1,407	4,500	5,500
001-3200-620-4432	Background Checks	414	500	800
001-3200-620-4540	Professional Services General	8,630	6,200	6,700
	Subtotal Professional Services General	9,044	6,700	7,500

General Fund Expenditures		2024-2025	2025-2026	2026-2027
LIBRARY		Actual	Budgeted	
001-3200-630-4810	American Library Association	710	450	365
001-3200-630-4815	Public Library Association	0	100	0
001-3200-630-4820	Or Library Association	243	250	250
001-3200-630-5805	Memberships & Dues	239	240	240
	Subtotal Memberships & Dues	1,192	1,040	855
001-3200-635-4975	Postage	9	50	50
	Subtotal Postage	9	50	50
001-3200-640-5030	Advertising - Public Notices	2,040	2,000	2,000
	Subtotal Advertising	2,040	2,000	2,000
001-3200-650-5145	General Printing & Binding	249	700	500
	Subtotal Printing & Binding	249	700	500
001-3200-655-5283	ELEC Library	8,226	10,000	18,650
001-3200-656-5470	Natural Gas - Library	1,427	6,500	300
001-3200-657-5514	Sanitation Library	1,024	1,000	1,050
	Subtotal Utilities	10,678	17,500	20,000
001-3200-660-5745	Janitorial Services Agreement	16,338	20,950	26,400
001-3200-660-5750	Building Maintenance	11	100	0
001-3200-660-5760	Heating Systems	0	0	0
001-3200-660-5770	Lighting	0	0	0
001-3200-660-5780	Landscaping	0	3,600	6,240
001-3200-665-5860	Photocopy Machines	0	0	3,000
	Subtotal Repair & Maintenance	16,349	24,650	35,640
001-3200-675-6035	General - Miscellaneous	0	1,000	1,000
	Subtotal Miscellaneous	0	1,000	1,000
001-3200-680-6130	Oregon State Library	0	0	0
	Subtotal Grant Funded Projects	0	0	0
001-3200-685-6205	Computer Software	17,063	12,845	4,627
001-3200-685-6207	Non-Contract IT Services	0	0	0
001-3200-685-6210	Annual Technical Repair / Repl	0	5,500	5,000
001-3200-685-6250	Other Library Software	0	0	12,000
001-3200-685-6255	IT Maintenance Contract	0	0	12,492
001-3200-685-6260	Integrated Library Software	12,261	12,650	13,250
	Subtotal Technology	29,324	30,995	47,369
TOTAL MATERIALS & SERVICES		121,373	212,395	221,529
TOTAL LIBRARY		699,947	836,715	890,059



SPECIAL REVENUE FUNDS

Fund: #102 Capital Improvement

Purpose

The purpose of the Capital Improvement Fund is to account for monies reserved for capital equipment purchases and projects.

Scope

This fund was established by Resolution 87-32, adopted May 4, 1987, with proceeds from several sales of City-owned assets including real estate, timber, buildings, improvements, machinery, and equipment.

Revenue to this fund comes primarily from state shared revenue and the sale of timber.

The fund is used for capital improvements to facilities and machinery, and equipment purchases over a \$10,000 threshold.

Personnel

This fund does not include any personnel expenses. The Finance Department provides oversight of the expenditures and fund balance.

New this year

There will be some timber revenue this year, but it reflects a single year harvest rather than a two-year combined sale. This is based on the work that needs to be done at the watershed. While market conditions have improved slightly, they remain somewhat soft, and the city will proceed cautiously to ensure favorable bid conditions.

There is also potential revenue from carbon credit sales; if realized, those funds would be used to support the Cedar Creek Culvert Project. Any remainder would be reserved for future carbon program and monitoring requirements.

General Repair and Maintenance line includes funds to assist with the 27th & Grand landslide repairs.

The Capital Improvement Fund also includes funding for a new Breathing Air System and a for the Fire Department, IT security upgrades, a generator transfer switch for City Hall, and a patrol car and an unmarked car for APD.

City of Astoria, Oregon
Budget Document

CAPITAL IMPROVEMENT FUND # 102

Historical Data			Budget for Fiscal Year 7/1/26-6/30/2027			
Actual Data		Adopted Budget	Resources and Requirements	Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/2026		Budget Officer	Budget Committee	Governing Body
			<u>Resources</u>			
2,253,433	2,223,053	2,403,000	Beginning Fund Balance	2,190,700	2,190,700	2,190,700
327,214	271,842	288,200	Intergovernmental	250,000	250,000	250,000
107,660	124,576	63,000	Interest Earnings	70,000	70,000	70,000
322,256	558,582	-	Timber/Land Sale	200,000	200,000	200,000
697,253	132,713	145,000	Gifts, Bequests & Grants	-	-	-
662,182	132,501	60,000	Miscellaneous	300,000	300,000	300,000
			Transfer from Other Funds			
		-	General Fund	-	-	-
4,369,998	3,443,267	2,959,200	Total Resources	3,010,700	3,010,700	3,010,700
			<u>Requirements</u>			
			Materials & Services:			
			Professional Services			
129,486	115,309	301,000	Public Works	117,200	117,200	117,200
16,899	10,200	11,000	Parks	15,000	15,000	15,000
38,622	6,279	-	Professional Services-Unallocated	6,400	6,400	6,400
-	-	-	Advertising-Unallocated	-	-	-
			Repair and Maintenance Services			
77,040	71,619	190,000	Public Works	160,000	160,000	160,000
262,047	203,407	502,000	Total Materials & Services	298,600	298,600	298,600
			Capital Outlay:			
17,500	17,500	30,000	Capital Improvements	-	-	-
151,155	166,235	206,000	IT & Property	50,455	50,455	50,455
36,000	35,000	30,400	City Hall	50,000	50,000	50,000
50,500	50,500	55,000	Library	-	-	-
-	-	-	Watershed	300,000	300,000	300,000
-	-	105,000	Finance	50,000	50,000	50,000
-	-	-	Capital - Vehicles & Equipment	-	-	-
155,430	105,500	116,000	Police	188,000	188,000	188,000
184,000	229,021	70,000	Fire	120,000	120,000	120,000
-	-	-		-	-	-
1,560,454	603,756	612,400	Total Capital Outlay	758,455	758,455	758,455
			Debt Service			
42,223	-	-	Principal	-	-	-
1,964	-	-	Interest	-	-	-
44,187	-	-	Total Debt Service	-	-	-
1,200,000	-	-	Transfers to Other Funds	-	-	-
-	-	200,000	Contingency	200,000	200,000	200,000
3,066,688	807,163	1,314,400	Total Expenditures	1,257,055	1,257,055	1,257,055
225,875	1,589,958	556,300	Fund Balance	707,162	707,162	707,162
764,400	1,046,150	1,088,500	Reserved for Future Expenditures	1,046,483	1,046,483	1,046,483
990,275	2,636,108	1,644,800	Ending Fund Balance	1,753,645	1,753,645	1,753,645
4,056,963	3,443,271	2,959,200	Total Requirements	3,010,700	3,010,700	3,010,700

Capital Improvement Fund		2024-2025	2025-2026	2026-2027
		Actual	Budgeted	
Materials and Services				
102-3400-620-4450	Property Appraisals	0	0	0
102-3400-620-4455	Forest Management Plan Activities	65,040	240,000	60,000
102-3400-620-4460	Hazardous Tree Removal	39,865	50,000	35,000
102-4300-620-4460	Hazardous Tree Removal - Parks	0	0	15,000
102-3400-620-4465	Forest Fire Control Non-Waters	20,604	22,000	22,000
102-3400-620-4467	City Property Sanitary/Refuse	17	0	200
102-3400-620-4540	Professional Services General	2,061	0	2,000
	Subtotal Professional Services	127,587	312,000	134,200
102-3400-640-5030	Advertising - Public Notices	0	0	0
	Subtotal Advertising	0	0	0
102-3400-660-5800	Watershed Road Repairs	53,422	60,000	60,000
102-3400-660-5825	General Repair & Maintenance	18,198	130,000	100,000
	Subtotal Maintenance and Repair	71,619	190,000	160,000
102-3400-675-5940	Taxes and Assessments	4,200	0	4,400
	Subtotal Miscellaneous	4,200	0	4,400
TOTAL MATERIALS & SERVICES		203,407	502,000	298,600
Capital Outlay				
102-0000-730-6500	Improvements Other than Buildings	92,634	30,000	
102-2400-730-6500	Capital Improvements - IT & Property			50,455
102-2200-730-6500	Capital Improvements - City Hall			50,000
102-3200-730-6500	Capital Improvements - Library			0
102-3400-730-6500	Capital Improvements - Watershed			300,000
102-1600-730-6500	Capital Improvements - Finance			50,000
	Subtotal Improvements Other than Bldg	92,634	30,000	450,455
102-0000-740-6650	Capital Outlay-Mach & Equip	511,122		
102-2800-740-6650	Capital - Vehicles & Equip - Police		116,000	188,000
102-2600-740-6650	Capital - Vehicles & Equip - Fire		70,000	120,000
	Subtotal Capital Machinery & Equipment	511,122	186,000	308,000
TOTAL CAPITAL OUTLAY		603,756	216,000	758,455
Debt Service				
102-8900-810-6026	Police Vehicles Principal	0	0	0
102-8900-810-6027	Police Vehicles Interest	0	0	0
	Subtotal Capital Outlay Buildings	0	0	0
TOTAL DEBT SERVICE		0	0	0

Capital Improvement Fund		2024-2025	2025-2026	2026-2027
		Actual	Budgeted	
Transfers Out				
102-9000-850-7571	Transfer to Library Constr Fd	0	0	0
Subtotal Transfers Out		0	0	0
Contingent Expenditures				
102-9100-910-8020	Contingency	0	200,000	200,000
Subtotal Contingency		0	200,000	200,000
Ending Fund Balance				
102-9500-920-8220	Reserve for Watershed Projects & Planning	700,000	700,000	650,000
102-9500-920-8221	Reserve for Future Fire Apparatus	346,150	388,500	396,483
102-9500-950-8520	Unappropriated Ending Fund Balance	1,544,475	556,300	707,162
Subtotal Ending Fund Balance		2,590,625	1,644,800	1,753,645
TOTAL CAPITAL IMPROVEMENT FUND		3,397,788	2,562,800	3,010,700

Fund: #104 Unemployment

Purpose

This fund was established for the payment of unemployment claims. Transfers from other operating funds provided resources along with interest accrued on the available funds.

Personnel

There are no associated positions. Finance department staff administers the fund.

City of Astoria, Oregon
Budget Document

UNEMPLOYMENT FUND # 104

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26				
<u>Resources</u>						
64,655	60,982	55,000	Beginning Fund Balance	50,000	50,000	50,000
2,904	2,664	1,500	Interest Earnings	2,000	2,000	2,000
-	-		Gifts, Bequests and Grants			
6,000	-	-	Transfers from Other Fund: General Fund	-	-	-
<u>73,559</u>	<u>63,646</u>	<u>56,500</u>	Total Resources	<u>52,000</u>	<u>52,000</u>	<u>52,000</u>
<u>Requirements</u>						
12,577	-	56,500	Material and Services: Unemployment claims	52,000	52,000	52,000
-	-	-	Contingency	-		
<u>60,982</u>	<u>63,646</u>		Ending Fund Balance	-	-	-
<u>73,559</u>	<u>63,646</u>	<u>56,500</u>	Total Requirements	<u>52,000</u>	<u>52,000</u>	<u>52,000</u>

2026-27 Budget Detail Information

UNEMPLOYMENT FUND (104 2400)

<u>Materials and Services (675)</u>			
675	6055	Services-Miscellaneous Unemployment Claims	52,000
		Contingency	-
		Ending Fund Balance	-
TOTAL UNEMPLOYMENT FUND			52,000

Fund: #122 Revolving Loan Fund

Purpose

This fund was established in 1986 to accept loan payments on a Community Development Block Grant received by the City. The initial loan has been repaid. This fund is intended for use as a revolving loan program for other business developments benefiting the community.

History

In 1998, the City Council transferred the administration of the loan program and \$ 113,450 for use in financing business loans to Enterprise Cascadia, now Craft 3. The amount transferred to the bank is retained as a receivable from Craft 3 on the City financial statements and as a payable to the City of Astoria on Craft 3 financial statements.

Personnel

There are no associated positions. Finance department staff administers the fund.

City of Astoria, Oregon
Budget Document

REVOLVING LOAN FUND # 122

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26				
			<u>Resources</u>			
374,680	387,538	285,000	Beginning Fund Balance	400,000	400,000	400,000
12,858	13,283	9,980	Interest on Investments	10,000	10,000	10,000
-	-	-	Miscellaneous Income	-	-	-
<u>387,538</u>	<u>400,821</u>	<u>294,980</u>	Total Resources	<u>410,000</u>	<u>410,000</u>	<u>410,000</u>
			<u>Requirements</u>			
			Materials & Services			
-	-	230,600	Miscellaneous	230,600	230,600	230,600
-	-	64,380	Contingency	64,380	64,380	64,380
<u>387,538</u>	<u>400,821</u>	<u>-</u>	Ending Fund Balance	<u>115,020</u>	<u>115,020</u>	<u>115,020</u>
<u>387,538</u>	<u>400,821</u>	<u>294,980</u>	Total Requirements	<u>410,000</u>	<u>410,000</u>	<u>410,000</u>

2026-27 Budget Detail Information

REVOLVING LOAN FUND (122 2001)

			<u>Materials and Services (675)</u>		
			Miscellaneous		
675	6025	Economic Development Projects	130,600		
675	6035	Derelict Building Program Support	<u>100,000</u>		
			Total Materials & Services		230,600
910	8020	Contingency			64,380
950	8520	Ending Fund Balance			<u>115,020.00</u>
			TOTAL REVOLVING LOAN FUND		<u>410,000</u>

Fund: Building Inspection # 128

Purpose

The Building Inspection Fund supports the administration and enforcement of the State Building Code, ensuring that construction in Astoria is safe, code-compliant, and protective of public health, safety, and welfare.

Scope of Services

Building staff issue approximately **450–600 permits annually** and conduct roughly **1,000 inspections**, reflecting sustained development activity above historic averages. Permit types include structural, mechanical, plumbing, and related construction for residential and commercial projects, including new construction, additions, remodels, and tenant improvements.

In addition to permitting and inspections, staff provide plan review coordination, respond to building code complaints, and support development review across departments. The Building Official is the only staff authorized to interpret the State Building Code and issue stop work orders when necessary.

The division is also responsible for **state-required but unfunded work programs**, including the Annual Housing Unit and Population Survey (AHUPS) and preparation of a Building Program Operations Plan through the Oregon Building Codes Division.

Personnel

Two full-time regular positions, supplemented by part-time and contract inspection and plan review services

New this year

The proposed budget includes funding to continue contract inspection and plan review services to maintain service levels during periods of elevated permit activity.

City of Astoria, Oregon
Budget Document

BUILDING INSPECTION FUND # 128

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
<u>Resources</u>						
289,475	425,822	1,439,100	Beginning Fund Balance	1,472,541	1,472,541	1,472,541
491,320	1,197,305	300,000	Charges for Services	400,000	400,000	400,000
-	-	-	Gifts, Bequests and Grants			
274	369		Miscellaneous Income			
17,894	10,175	24,000	Interest on Investments	33,800	33,800	33,800
<u>798,963</u>	<u>1,633,671</u>	<u>1,763,100</u>	Total Resources	<u>1,906,341</u>	<u>1,906,341</u>	<u>1,906,341</u>
<u>Requirements</u>						
Personnel Services:						
169,051	136,099	179,360	Regular Salaries	181,900	181,900	181,900
92,312	227,825	247,320	Extra Help	149,250	149,250	149,250
20,726	29,083	34,350	FICA Taxes	26,660	26,660	26,660
37,304	35,808	51,170	Insurance	48,220	48,220	48,220
61,660	67,067	94,900	Retirement Contributions	71,050	71,050	71,050
2,623	1,698	8,870	Workers' Compensation	6,190	6,190	6,190
383,676	497,580	615,970	Total Personnel Services	483,270	483,270	483,270
2.3	2.3	3.3	FTEs	3.0	3.0	3.0
Materials and Services:						
2,784	294	2,000	Office Supplies	2,000	2,000	2,000
2,864	787	3,200	Operating Supplies	2,650	2,650	2,650
5,518	2,244	1,750	Conferences, Meetings & Travel	5,250	5,250	5,250
9,255	858	16,000	Professional Services	5,750	5,750	5,750
244	310	1,000	Memberships & Dues	1,000	1,000	1,000
996	1,720	950	Communications	2,050	2,050	2,050
-	105	200	Printing & Binding	200	200	200
697	761	4,700	Repair & Maintenance Services	2,150	2,150	2,150
1,449	5,996	2,500	Technology Services	1,600	1,600	1,600
3,797	7,378	7,900	Miscellaneous	8,220	8,220	8,220
27,604	20,453	40,200	Total Materials and Services	30,870	30,870	30,870
		30,500	Capital Outlay-Mach & Equip	-	-	-
-	-	30,500	Total Capital Outlay	-	-	-
20,800	20,800	189,000	Transfers to Other Funds	235,000	235,000	235,000
			General Fund			
20,800	20,800	189,000	Total of Transfer to Other Funds	235,000	235,000	235,000
-	-	200,000	Contingency	200,000	200,000	200,000
432,080	538,833	1,075,670	Total Expenditures	949,140	949,140	949,140
366,883	1,094,838	687,430	Ending Fund Balance	957,201	957,201	957,201
<u>798,963</u>	<u>1,633,671</u>	<u>1,763,100</u>	Total Requirements	<u>1,906,341</u>	<u>1,906,341</u>	<u>1,906,341</u>

Building Inspection Fund Expenditures		2024-2025 Actual	2025-2026 Budgeted	2026-2027
Personnel Services				
128-3300-410-2020	Straight Time - Regular	136,099	179,360	181,900
	Subtotal Regular Salaries	136,099	179,360	181,900
128-3300-410-2045	Overtime	0	0	0
128-3300-410-2085	Extra Help	227,825	247,320	149,250
128-3300-415-2220	FICA Social Security	22,388	26,435	21,480
128-3300-415-2225	FICA Medicare	5,236	6,190	3,880
128-3300-415-2230	Insurance	35,808	51,170	48,220
128-3300-415-2235	Retirement Contributions	67,068	94,900	71,050
128-3300-415-2240	Worker Compensation	1,698	8,870	6,190
128-3300-415-2242	Paid Leave Oregon	1,459	1,725	1,300
	Subtotal Payroll Taxes	361,482	436,610	301,370
TOTAL PERSONNEL SERVICES		497,581	615,970	483,270
Materials and Services				
128-3300-510-3045	General Office Supplies	295	2,000	2,000
	Subtotal Office Supplies	295	2,000	2,000
128-3300-515-3120	Books / Periodicals	1,767	1,750	1,000
128-3300-515-3125	Clothing Uniform Boots Gloves	198	500	500
128-3300-515-3180	Fuel Oil Lubricants	465	700	800
128-3300-515-3310	General Operating Supplies	125	250	250
	Subtotal General Operating Supplies	2,554	3,200	2,550
128-3300-530-3720	Small Tools	0	100	100
	Subtotal Small Tools	0	100	100
128-3300-610-4090	Training & Workshops	1,263	3,000	2,500
128-3300-610-4095	Certification	69	500	450
	Subtotal Training	1,332	3,500	2,950
128-3300-615-4260	Conference / Meeting Expenses	275	750	1,000
128-3300-615-4265	Travel	637	1,000	1,300
	Subtotal Conferences, Meetings & Travel	912	1,750	2,300
128-3300-620-4485	Contract Building Inspection	858	15,000	5,000
128-3300-620-4539	VOIP Cisco/Obsidian Support	0	1,000	750
128-3300-620-4540	Professional Services General	0	0	0
	Subtotal Professional Services General	858	16,000	5,750
128-3300-630-4750	Memberships & Dues	310	1,000	1,000
	Subtotal Memberships & Dues	310	1,000	1,000
128-3300-640-5022	Advertising - Recruitment	0	0	1,000
	Subtotal Advertising	0	0	1,000
128-3300-635-4930	Telephone	1,720	900	2,000
128-3300-635-4975	Postage	0	50	50
	Subtotal Communications	1,720	950	2,050
128-3300-645-5060	Insurance - Liability / EAP	113	100	120
	Subtotal Insurance	113	100	120
128-3300-650-5145	General Printing & Binding	105	200	200
	Subtotal Printing & Binding	105	200	200

Building Inspection Fund Expenditures		2024-2025 Actual	2025-2026 Budgeted	2026-2027
128-3300-660-5620	Office Machines	241	700	900
128-3300-660-5785	Motor Vehicles /Auto Body Shop	0	2,000	250
128-3300-660-5825	General Repair & Maintenance	520	2,000	1,000
	Subtotal Repair & Maintenance Services	761	4,700	2,150
128-3300-675-5925	Credit Card Processing Fees	7,216	4,000	7,000
128-3300-675-6035	General - Miscellaneous	57	200	100
	Subtotal Miscellaneous	7,273	4,200	7,100
128-3300-685-6205	Computer Software	0	500	600
128-3300-685-6245	Computer Hardware	5,996	2,000	1,000
	Subtotal Technology	5,996	2,500	1,600
TOTAL MATERIALS & SERVICES		22,229	40,200	30,870
Capital Outlay				
128-3300-740-6650	Capital Outlay-Mach & Equip	0	30,500	0
	Subtotal Capital Outlay	0	30,500	0
TOTAL CAPITAL OUTLAY		0	30,500	0
Transfer to Other Funds				
128-9000-850-7555	Transfer to General Fund	20,800	189,000	235,000
	Subtotal Transfer to Other Funds	20,800	189,000	235,000
TOTAL TRANSFER TO OTHER FUNDS		20,800	189,000	235,000
Contingency				
128-9100-910-8020	Contingency	0	200,000	200,000
	Subtotal Contingency	0	200,000	200,000
TOTAL CONTINGENCY		0	200,000	200,000
128-9500-950-8520	Ending Fund Balance	1,094,838	687,430	957,201
TOTAL ENDING FUND BALANCE		1,094,838	687,430	957,201
TOTAL BUILDING INSPECTION FUND		540,610	1,763,100	1,906,341

Fund: #130 American Rescue Plan Act (ARPA) Fund

Purpose

This fund was created to account for the resources and requirements related to the ARP Act of 2021.

History

Funds were received in two tranches, in August of 2021 and August of 2022. As with other ARPA funding, funds had to be obligated by December of 2024, and must be spent by December of 2026.

Personnel

There are no associated positions. Finance department staff administers the fund.

New this year

The remaining funds in the ARPA fund have been obligated to the 16th Street Waterline project. That project will be completed prior to June 30, 2026, so there are no funds to appropriate in the 2026-27 Fiscal Year.

City of Astoria, Oregon
Budget Document

AMERICAN RESCUE PLAN (ARP) FUND # 130

Budget for Fiscal Year 7/1/26 - 6/30/27

Historical Data

<u>Actual Data</u>		<u>Adopted Budget</u>	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26				
			<u>Resources</u>			
499,799	499,715	324,400	Beginning Fund Balance	-	-	-
(22,589)	-	-	Intergovernment	-	-	-
<u>23,476</u>	<u>22,704</u>	<u>6,000</u>	Interest on Investments	-	-	-
<u>500,686</u>	<u>522,419</u>	<u>330,400</u>	Total Resources	-	-	-
			<u>Requirements</u>			
			Capital Outlay			
<u>971</u>	<u>293,956</u>	<u>330,400</u>	Improvements other than Buildings	-	-	-
<u>971</u>	<u>293,956</u>	<u>330,400</u>	Total of Capital Outlay	-	-	-
-	-	-	Contingency	-	-	-
971	293,956	330,400	Total Expenditures	-	-	-
<u>499,715</u>	<u>228,463</u>	-	Ending Fund Balance	-	-	-
<u>500,686</u>	<u>522,419</u>	<u>330,400</u>	Total Requirements	-	-	-

Fund: #132 Emergency Communications*Purpose*

The Emergency Communications fund supports a 24-hour Regional Communications Center, which provides emergency and non-emergency call answering and dispatching services for 17 public safety agencies, including the Astoria Police, Fire, and Public Works Departments.

Scope

The biggest challenges are increasing call volumes and aging radio infrastructure. Dispatch handled 48,697 calls for service in 2025. This was a 4% increase over 2025. As law enforcement staffing increases throughout the County, we continue to see an increase in officer-initiated calls. Officer-initiated calls consist of traffic stops, warrant services, and patrol checks. Each traffic stop averages 90 seconds of radio talk time, which adds an additional 2 hours of radio traffic per week, or 104 hours of increased radio traffic over the calendar year. We expect these numbers to increase significantly as newly hired officers are released for independent patrol over the next 9–12 months.

Personnel

11 full-time regular positions

New this year

The Communications Center will focus on preventive maintenance of the radio infrastructure and address areas throughout the county with coverage gaps. The proposed budget includes security upgrades from Day Wireless and a non-water fire suppression system for the server room.

City of Astoria, Oregon
Budget Document

EMERGENCY COMMUNICATIONS FUND #132

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>	<u>Adopted Budget</u>					
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			<u>Resources</u>			
1,785,593	1,819,271	983,900	Beginning Fund Balance	986,600	986,600	986,600
			Prior Period Adjustment	-	-	-
560,298	1,164,302	550,000	Intergovernmental	545,000	545,000	545,000
641,032	664,157	786,593	Charges for Services	735,500	735,500	735,500
78,768	61,976	35,000	Interest on Investments	30,000	30,000	30,000
-	-	-	Gifts, Bequests and Grants	-	-	-
704	1,393	-	Miscellaneous	-	-	-
			Transfer From Other Funds			
459,459	457,087	464,177	General Fund	416,500	416,500	416,500
6,649	4,180	6,690	Public Works	5,700	5,700	5,700
<u>3,532,503</u>	<u>4,172,366</u>	<u>2,826,360</u>	Total Resources	<u>2,719,300</u>	<u>2,719,300</u>	<u>2,719,300</u>
			<u>Requirements</u>			
			Personnel Services:			
645,891	746,501	968,500	Regular Salaries	839,800	839,800	839,800
186,711	184,981	220,200	Overtime	229,400	229,400	229,400
31,428	26,931	7,660	Extra Help	7,230	7,230	7,230
65,733	75,709	96,400	Payroll Taxes	86,800	86,800	86,800
123,307	158,614	314,700	Insurance	253,400	253,400	253,400
202,584	236,887	347,600	Retirement Contributions	336,500	336,500	336,500
987	101	1,160	Interfund Wages	1,230	1,230	1,230
3,026	2,027	2,200	Workers' Compensation	1,900	1,900	1,900
1,259,667	1,431,751	1,958,420	Total Personnel Services	1,756,260	1,756,260	1,756,260
9.0	9.0	12.4	FTEs	12.0	12.0	12.0
			Materials and Services:			
2,116	3,949	4,500	Office Supplies	4,500	4,500	4,500
1,558	1,669	6,000	Operating Supplies	6,000	6,000	6,000
174	2,678	3,200	Small Tools & Minor Equipment	3,200	3,200	3,200
499	4,905	4,000	General Repairs / City Shops	4,000	4,000	4,000
1,200	307	5,350	Training	5,350	5,350	5,350
6,679	5,358	11,000	Conferences, Meetings & Travel	10,000	10,000	10,000
44,185	74,096	130,000	Professional Services	136,000	136,000	136,000
272	1,428	3,100	Memberships & Dues	2,000	2,000	2,000
12,048	13,283	11,000	Communications	14,500	14,500	14,500
36	-	1,000	Advertising	500	500	500
4,122	4,882	3,700	Public Utility Services	5,500	5,500	5,500
39,261	39,261	151,249	Repair & Maintenance Services	-	-	-
27,516	63,888	167,475	Technology	279,158	279,158	279,158
86,199	61	2,500	Miscellaneous	2,500	2,500	2,500
225,865	215,765	504,074	Total Materials and Services	473,208	473,208	473,208
			Capital Outlay:			
80,656	81,284	-	Buildings	53,000	53,000	53,000
117,044	1,205,510	144,480	Machinery & Equipment	128,000	128,000	128,000
197,700	1,286,794	144,480	Total Capital Outlay	181,000	181,000	181,000
			Transfer to Other Fund			
30,000	30,000	77,000	General Fund	104,500	104,500	104,500
-	-	120,000	Contingency	150,000	150,000	150,000
1,713,232	2,964,310	2,803,974	Total Expenditures	2,664,968	2,664,968	2,664,968
1,819,271	1,208,056	22,386	Ending Fund Balance	54,332	54,332	54,332
-	-	-	Reserved for Future Capital Expenditure	-	-	-
<u>1,819,271</u>	<u>1,208,056</u>	<u>22,386</u>	Total Ending Fund Balance	<u>54,332</u>	<u>54,332</u>	<u>54,332</u>
<u>3,532,503</u>	<u>4,172,366</u>	<u>2,826,360</u>	Total Requirements	<u>2,719,300</u>	<u>2,719,300</u>	<u>2,719,300</u>

Emergency Communications Fund Expenditures		2024-2025 Actual	2025-2026 Budgeted	2026-2027
Personnel Services				
132-3400-410-2020	Straight Time - Regular	746,501	968,500	839,600
	Subtotal Regular Salaries	746,501	968,500	839,600
128-3300-410-2045	Overtime	184,981	220,200	229,400
132-3400-410-2085	Extra Help	26,931	7,660	7,230
132-3400-412-2095	Interfund Wages	101	1,160	1,230
132-3400-415-2220	FICA Social Security	58,216	75,200	66,860
132-3400-415-2225	FICA Medicare	13,682	16,800	15,640
132-3400-415-2230	Insurance	158,614	314,700	253,400
132-3400-415-2235	Retirement Contributions	236,887	347,600	336,700
132-3400-415-2240	Worker Compensation	2,027	2,200	1,900
132-3400-415-2242	Paid Leave Oregon	3,812	4,400	4,300
	Subtotal Payroll Taxes	685,251	989,920	916,660
TOTAL PERSONNEL SERVICES		1,431,752	1,958,420	1,756,260
Materials and Services				
132-3400-510-3040	Printer Cartridges & Supplies	23	500	0
132-3400-510-3045	General Office Supplies	3,926	4,000	4,500
	Subtotal Office Supplies	3,949	4,500	4,500
132-3400-515-3180	Fuel Oil Lubricants	1,669	6,000	6,000
132-3400-515-3310	General Operating Supplies	0	0	0
	Subtotal General Operating Supplies	1,669	6,000	6,000
132-3400-530-3720	Small Tools	2,678	3,200	3,200
	Subtotal Small Tools	2,678	3,200	3,200
132-3400-545-3830	General Repair Supplies	4,905	4,000	4,000
	Subtotal Repair/Shop Supplies	4,905	4,000	4,000
132-3400-610-4095	Certification	40	350	0
132-3400-610-4110	Dispatch Training	267	5,000	5,350
	Subtotal Professional Services General	307	5,350	5,350
132-3400-615-4260	Conference / Meeting Expenses	2,312	8,000	7,000
132-3400-615-4265	Travel	3,046	3,000	3,000
	Subtotal Conferences, Meetings & Travel	5,358	11,000	10,000
132-3400-620-4495	Apco Frequency Coordination	0	0	
132-3400-620-4540	Professional Services General	74,096	130,000	136,000
	Subtotal Professional Services General	74,096	130,000	136,000
132-3400-630-4750	Memberships & Dues	1,428	3,100	2,000
	Subtotal Memberships & Dues	1,428	3,100	2,000
132-3400-635-4940	911 Lines	9,693	8,000	8,500
132-3400-635-4955	Language Line Services	3,590	3,000	5,000
	Subtotal Postage	13,283	11,000	13,500
132-3400-640-5022	Advertising - Recruitment	0	0	1,000
132-3400-640-5030	Advertising Public Notices	0	1,000	500
	Subtotal Advertising	0	1,000	1,500

Emergency Communications Fund Expenditures		2024-2025 Actual	2025-2026 Budgeted	2026-2027
132-3400-645-5060	Insurance - Liability / EAP	61	0	0
	Subtotal Insurance	61	0	0
132-3400-655-5215	ELEC Pipeline #B Radio Transm	3,649	2,500	4,100
132-3400-655-5219	ELEC Lewis & Clark Bldg	1,233	1,200	1,400
	Subtotal Public Utility Services	4,882	3,700	5,500
132-3400-660-5705	Server Ifocus	40,742	151,249	0
132-3400-660-5825	General Repair & Maintenance	0	0	0
	Subtotal Repair & Maintenance Services	40,742	151,249	0
132-3400-675-6035	General - Miscellaneous	820	2,500	2,500
	Subtotal Miscellaneous	820	2,500	2,500
132-3400-685-6205	Computer Software	7,652	9,500	11,245
132-3400-685-6207	Non-Contract IT Services			2,200
132-3400-685-6225	Eventide	0	85,600	85,600
132-3400-685-6230	Web Based Comm Software	5,000	5,500	500
132-3400-685-6235	Computer Hardware Maintenance	0	55,225	
132-3400-685-6240	Justice App Maintenance	8,184	6,700	0
132-3400-685-6245	Computer Hardware			10,600
132-3400-685-6250	Other Dispatch Software			125,165
132-3400-685-6255	IT Maintenance Contract			43,848
132-3400-685-6275	Tailored Solutions	1,490	4,950	0
	Subtotal Technology	22,326	167,475	279,158
TOTAL MATERIALS & SERVICES		176,504	504,074	473,208
Capital Outlay				
132-3400-720-6400	Capital Outlay-buildings	81,284	0	53,000
132-3400-740-6650	Capital Outlay-Mach & Equip	1,205,510	144,480	128,000
	Subtotal Capital Outlay	1,286,794	144,480	181,000
TOTAL CAPITAL OUTLAY		1,286,794	144,480	181,000
Transfer to Other Funds				
132-9000-850-7555	Transfer to General Fund	30,000	77,000	104,500
	Subtotal Transfer to Other Funds	30,000	77,000	104,500
TOTAL TRANSFER TO OTHER FUNDS		30,000	77,000	104,500
Contingency				
132-9100-910-8020	Contingency	0	120,000	150,000
	Subtotal Contingency	0	120,000	150,000
TOTAL CONTINGENCY		0	120,000	150,000
132-9500-950-8520	Ending Fund Balance	1,208,056	22,386	54,332
TOTAL ENDING FUND BALANCE		1,208,056	22,386	54,332
TOTAL EMERGENCY COMMUNICATION FUND		4,172,366	2,803,974	2,719,300

Fund: #134 Special Library Projects

Purpose

The Special Library Projects fund was established mid-year in 2025-26. In 2025, the Astoria Oregon Public Library Foundation dissolved and transferred there remaining funds to the City for use by the Library. The usage is limited to capital purchases and programming. The fund may receive small grants or donations from private individuals in the future for Library Specific capital projects or programming.

Scope

This fund accepts donations and grant funding for special projects, capital purchases, or Library programs and events.

Personnel

There are no associated positions. Staff at the Astoria Library administer the fund.

City of Astoria, Oregon
Budget Document

SPECIAL LIBRARY PROJECTS #134

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
			<u>Resources</u>			
-	-	-	Beginning Fund Balance	78,322	78,322	78,322
-	-	80,000	Gifts and Donations	-	-	-
-	-	-	Grants	-	-	-
-	-	2,000	Interest	2,500	2,500	2,500
-	-	-	Miscellaneous	-	-	-
-	-	82,000	Total Resources	80,822	80,822	80,822
			<u>Requirements</u>			
			Materials and Services:			
-	-	52,000	Program Support	40,000	40,000	40,000
-	-	-		-	-	-
-	-	52,000	Total Materials and Services	40,000	40,000	40,000
			Capital Outlay	40,822	40,822	40,822
-	-	-		-	-	-
-	-	30,000	Projects Other than Buildings	-	-	-
-	-	30,000	Total Capital Outlay	40,822	40,822	40,822
-	-	-	Contingency	-	-	-
-	-	82,000	Total Expenditures	80,822	80,822	80,822
-	-	-	Ending Fund Balance	-	-	-
-	-	82,000	Total Requirements	80,822	80,822	80,822

2026 / 27 Budget Detail Information

LIBRARY SPECIAL PROJECTS FUND (134 3200)

Capital Outlay (730)			
520	3445	Library Programs	40,000
730	6500	Capital Improvements Library	40,822
910	8020	Contingency	-
950	8520	Ending Fund Balance	-
TOTAL LIBRARY SPECIAL PROJECTS FUND			80,822

Fund: #136 Special Police Projects

Purpose

The Special Police Projects fund was established to capture grants and alternative funding sources after the tax limitation law in 1990. The fund may receive contributions from private individuals, organizations, and businesses, as well as certain grant funds and money from court-ordered assessments.

Scope

This fund operates within the Police Department's organizational structure.

Personnel

There are no associated positions. Staff at the Astoria Police Department administer the fund.

City of Astoria, Oregon
Budget Document

SPECIAL POLICE PROJECTS #136

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
<u>Resources</u>						
23,647	86,814	52,300	Beginning Fund Balance	74,200	74,200	74,200
2,797	3,600	1,830	Interest Earnings	1,350	1,350	1,350
5	384	-	Miscellaneous	-	-	-
1,846	-	-	Fines and Forfeitures			
			Transfers from Other Funds			
1,400	1,400	-	General Fund	-	-	-
59,500	-	-	Promote Astoria	-	-	-
<u>89,195</u>	<u>92,198</u>	<u>54,130</u>	Total Resources	<u>75,550</u>	<u>75,550</u>	<u>75,550</u>
<u>Requirements</u>						
Personnel Services:						
-	-	-	Regular Salaries			
-	18,940	-	Extra Help	-	-	-
-	1,525	-	Payroll Taxes	-	-	-
-	-	-	Insurance	-	-	-
-	578	-	Retirement Contributions	-	-	-
-	344	-	Workers' Compensation	-	-	-
<u>-</u>	<u>21,387</u>	<u>-</u>	Total Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	FTEs			
Materials and Services:						
2,381	15,728	54,130	Operating Supplies	45,550	45,550	45,550
-	-	-	Projects Funded by Grants	-	-	-
<u>2,381</u>	<u>15,728</u>	<u>54,130</u>	Total Materials and Services	<u>45,550</u>	<u>45,550</u>	<u>45,550</u>
<u>-</u>	<u>-</u>	<u>-</u>	Contingency	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
2,381	15,728	54,130	Total Expenditures	75,550	75,550	75,550
86,814	76,470	-	Ending Fund Balance	-	-	-
<u>89,195</u>	<u>92,198</u>	<u>54,130</u>	Total Requirements	<u>75,550</u>	<u>75,550</u>	<u>75,550</u>

Special Police Projects Fund		2024-2025 Actual	2025-2026 Budgeted	2026-2027
Personnel Services				
136-2800-410-2085	Extra Help	18,940	0	0
136-2800-415-2220	FICA Social Security	1,174	0	0
136-2800-415-2225	FICA Medicare	275	0	0
136-2800-415-2230	Insurance	0	0	0
136-2800-415-2235	Retirement Contributions	578	0	0
136-2800-415-2240	Worker Compensation	344	0	0
136-2800-415-2242	Paid Leave Oregon	76	0	0
	Subtotal Payroll Taxes	21,387	0	0
TOTAL PERSONNEL SERVICES		21,387	0	0
Materials and Services				
136-2800-515-3310	General Operating Supplies	15,728	54,130	45,550
	Subtotal General Operating Supplies	15,728	54,130	45,550
TOTAL MATERIALS & SERVICES		15,728	54,130	45,550
Contingency				
136-9100-910-8020	Contingency	0	0	30,000
	Subtotal Contingency	0	0	30,000
TOTAL CONTINGENCY		0	0	30,000
TOTAL SPECIAL POLICE PROJECTS FUND		37,115	54,130	75,550

Fund: #140 Astor West Area Special Projects Fund #140

Purpose

This fund was created to receive and expend excess taxes collected for the Astor West Urban Renewal District that were returned to the City as one of the overlaying taxing districts.

Scope

In the final year of collections for the Astor West Urban Renewal District some taxes were collected in excess of that level. The excess taxes were refunded to the overlaying taxing districts, of which the City is one. Instead of being returned to the General Fund, these funds were put into 140 to be used for special projects. The Council at the time intended for these projects to be adjacent to the Astor West Urban Renewal District, but let those projects be defined by a future Council.

Personnel

There are no associated positions. Finance department staff administers the fund.

New this year

In November 2025, Council determined that the greatest need for these funds was to assist with housing projects and community resiliency efforts. At that time fund 140 was closed and funds were transferred into a new fund, the Housing and Community Resiliency Fund #141.

City of Astoria, Oregon
Budget Document

ASTOR WEST AREA SPECIAL PROJECTS FUND # 140

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
<u>Resources</u>						
693,817	727,962	-	Beginning Fund Balance	-	-	-
34,145	34,181	-	Interest	-	-	-
-	-	-	Transfer from Other Funds	-	-	-
<u>727,962</u>	<u>762,143</u>	<u>-</u>	Total Resources	<u>-</u>	<u>-</u>	<u>-</u>
<u>Requirements</u>						
Materials & Services						
-	71,725	-	Professional Services	-	-	-
-	71,725	-	Total Materials & Services	-	-	-
-	-	-	Capital Outlay			
-	-	-	Improvements other than Buildings	-	-	-
-	-	-	Contingent Expenditures			
-	71,725	-	Total Expenditures	-	-	-
<u>727,962</u>	<u>690,418</u>	<u>-</u>	Ending Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
<u>727,962</u>	<u>762,143</u>	<u>-</u>	Total Requirements	<u>-</u>	<u>-</u>	<u>-</u>

2026 / 27 Budget Detail Information

ASTOR WEST AREA SPECIAL PROJECTS FUND (140 2001)

Capital Outlay (730)			
620	4540	Professional Services	0
730	6500	Improvements Other than Buildings	<u>0</u>
		Total Capital Outlay	-
910	8020	Contingency	-
950	8520	Ending Fund Balance	<u>-</u>
TOTAL ASTOR WEST AREA SPECIAL PROJECTS FUND			0

During the 2025-2026 Fiscal year, Council determined the need to rededicate these funds to Housing and Community Resiliency. They were transferred to Fund #141 Housing & Community Resiliency

Fund: #141 Housing and Community Resiliency

Purpose

This fund was created for the City to incentivize or assist with development of housing opportunities or community resiliency within Astoria.

Scope

This fund was created with the remaining funding from The Astor West Special Projects funds. These funds were over collected by the county in the final year of collection for the Urban Renewal District (URD), and were refunded to the City. Instead of being returned to the general fund, Council chose to capture them in fund 140. They recommended that funds be used for projects in or adjacent to the Astor West URD, but left the decision for a future Council to decide how the funds should be used. The current Council identified Housing as the most immediate need and a possible use for these funds.

Personnel

There are no associated positions. Finance department staff administers the fund.

New this year

In November 2025, Council determined that the greatest need for these funds was to assist with housing projects and community resiliency efforts. At that time fund 140 was closed and funds were transferred into a new fund, the Housing and Community Resiliency Fund #141.

City of Astoria, Oregon
Budget Document

HOUSING AND COMMUNITY RESILIENCY FUND # 141

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
			<u>Resources</u>			
-	-	680,000	Beginning Fund Balance	780,000	720,000	720,000
-	-	23,500	Interest	20,100	20,100	20,100
-	-	-	Transfer from Other Funds	-	-	-
-	-	703,500	Total Resources	800,100	740,100	740,100
			<u>Requirements</u>			
			Materials & Services			
-	-	300,000	Professional Services	300,000	240,000	240,000
-	-	300,000	Total Materials & Services	300,000	240,000	240,000
			Capital Outlay			
-	-	403,500	Improvements other than Buildings	500,100	500,100	500,100
-	-	-	Contingent Expenditures			
-	-	703,500	Total Expenditures	800,100	740,100	740,100
-	-	-	Ending Fund Balance	-	-	-
-	-	703,500	Total Requirements	800,100	740,100	740,100

2026 / 27 Budget Detail Information

HOUSING AND COMMUNITY RESILIENCY FUND (141 2001)

Capital Outlay (730)				
620	4540	Professional Services	240,000	
Total Materials & Services				240,000
730	6500	Improvements Other than Buildings	500,100	
Total Capital Outlay				500,100
910	8020	Contingency		-
950	8520	Ending Fund Balance		-
TOTAL HOUSING AND COMMUNITY RESILIENCY FUND				740,100

Fund: #146 Parks Project Fund

Purpose

This fund was created to receive and expend donations and grants for park related projects.

Scope

This fund is used for a variety of park-related projects and improvements. Funding generally comes from grants, gifts, and bequests, and from interest earned on the assets in the fund.

Personnel

There are no associated positions. Parks department staff administers the fund.

New this year

The fund will be used to leverage grants and complete projects and priorities identified in the updated Parks Master Plan in the upcoming fiscal year

City of Astoria, Oregon
Budget Document

PARKS PROJECT FUND #146

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26				
			<u>Resources</u>			
121,851	59,267	126,833	Beginning Fund Balance	86,708	86,708	86,708
-	62,000	50,000	Grants	50,000	50,000	50,000
61,500	16,164		Gifts & Bequests			
704	2,447		Charges for Services			
5,437	4,417	1,500	Interest Earnings	2,500	2,500	2,500
189,492	144,295	178,333	Total Resources	139,208	139,208	139,208
			<u>Requirements</u>			
			Materials & Services:			
2,470	2,100	20,000	Professional Services	20,000	20,000	20,000
2,470	2,100	20,000	Total Materials & Services	20,000	20,000	20,000
			Capital Outlay:			
127,755	25,938	85,000	Improvements Other Than Bldgs	84,000	84,000	84,000
-	-	-	Contingent Expenditures	-	-	-
130,225	28,038	105,000	Total Expenditures	104,000	104,000	104,000
59,267	116,257	73,333	Ending Fund Balance	35,208	35,208	35,208
189,492	144,295	178,333	Total Requirements	139,208	139,208	139,208

2026 / 27 Budget Detail Information

PARKSPROJECT FUND (146 4200)

		<u>Materials & Services</u>	
620	4540	Professional Services	20,000
		TOTAL MATERIALS & SERVICES	20,000
		<u>Capital Outlay</u>	
730	6500	Improvements Other Than Buildings	84,000
		TOTAL CAPITAL OUTLAY	84,000
910	8020	Contingency	-
950	8,520	Ending Fund Balance	35,208
		TOTAL PARKS PROJECT FUND	139,208

Fund: #148 Maritime Memorial

Purpose

This fund was created in response to a strong community desire to construct and maintain the Maritime Memorial.

Scope

The resources from this fund come from donations of private citizens, businesses, and organizations to memorialize those lost at sea or to commemorate those with strong ties to the maritime industry.

The memorial continues to receive contributions and requests for new plaques, and engravings are added in October and May each year. A memorial service, sponsored by the Uniontown Neighborhood Association, is held annually on Memorial Day. The memorial has received nation-wide recognition with donations received from various parts of the country commemorating individuals with Pacific Northwest maritime connections.

Personnel

There are no associated positions. Parks department staff administers the fund with assistance from the Finance department.

City of Astoria, Oregon
Budget Document

MARITIME MEMORIAL FUND # 148

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>	Resources and Requirements	Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26		Budget Officer	Budget Committee	Governing Body
<u>Resources</u>						
3,833	2,143	13,100	Beginning Fund Balance	9,600	9,600	9,600
14,200	16,500	12,000	Gifts and Bequests	14,000	14,000	14,000
1,110	738	500	Interest Earnings	280	280	280
19,143	19,381	25,600	Total Resources	23,880	23,880	23,880
<u>Requirements</u>						
Materials & Services:						
-	-	-	Office Supplies	-	-	-
7,000	10,035	10,000	Professional Services	12,000	12,000	12,000
-	-	-	Repair & Maintenance Services	-	-	-
7,000	10,035	10,000	Total Materials & Services	12,000	12,000	12,000
		5,000	Contingent Expenditures	-	-	-
	-	-	Transfer to Parks	2,000	2,000	2,000
10,000	-	-	Debt Service:- Principal Only Loan	-	-	-
17,000	10,035	15,000	Total Expenditures	14,000	14,000	12,000
2,143	9,346	10,600	Ending Fund Balance	9,880	9,880	11,880
19,143	19,381	25,600	Total Requirements	23,880	23,880	23,880

2026 / 27 Budget Detail Information

MARITIME MEMORIAL FUND (148 4200)

<u>Materials and Services</u>			
620	4540	Professional Services - General	<u>12,000</u>
TOTAL MATERIALS & SERVICES			12,000
850	7532	Transfer to Parks Ops	2,000
950	8520	Ending Fund Balance	<u>9,880</u>
TOTAL MARITIME MEMORIAL FUND			<u>23,880</u>

Fund: #158 Parks Operation*Purpose*

The mission of Astoria Parks & Recreation is to provide life-long learning, wellness, and well-being through recreational opportunities and to the preservation of natural resources, open spaces and facilities that inspire and bring neighbors and Astoria's many visitors together.

Scope

Parks and Recreation encompasses the operation of the Astoria Aquatic Center, recreation programming, maintenance and improvement of park facilities and parks, and oversight and maintenance of the Oceanview Cemetery. The Oceanview Cemetery Operations are in fund #325. The Parks Operation Fund includes resources and expenditures for three departments:

#4100	Aquatics
#4200	Parks Recreation and Administration
#4300	Parks Maintenance

The Parks and Recreation Department is unique because 30% of its budget is dependent on revenue generated through fees for services via Aquatics (\$540,000 anticipated annual revenue) and Recreation (\$350,000 anticipated annual revenue). The remaining funds needed to operate the Parks and Recreation Department come from transfers from the General Fund and Promote Astoria.

Personnel

The Department consists of 15 full-time staff across its three divisions and relies on approximately 20 part-time, seasonal workers to carry out operations. A breakdown of FTE will follow in each department within the fund.

New this year

A new full-time maintenance position has been added which will largely replace the need for seasonal staff for Parks Maintenance and Ocean View Cemetery operations. The position is funded 50-50 by the Parks Operations and Ocean View Cemetery budgets. The new person will support burial and grounds operations at the cemetery as well as livability response, grounds maintenance, and other in-town departmental activities for Parks.

City of Astoria, Oregon
Budget Document

PARKS OPERATION FUND #158

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26- 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
			<u>Resources</u>			
1,386,950	1,825,522	1,442,700	Beginning Fund Balance	1,738,200	1,738,200	1,738,200
			Charges for Services	-	-	-
581,109	537,983	450,000	Aquatic Fees	540,000	540,000	540,000
324,631	337,605	300,000	Recreation Fees	350,000	350,000	350,000
-	-	-	Grants	-	-	-
831	4,122		Miscellaneous			
73,166	82,949	50,500	Interest	63,000	63,000	63,000
			Transfers from Other Funds:			
1,198,760	1,035,000	1,151,500	General Fund	1,199,000	1,199,000	1,199,000
461,250	392,440	506,500	Promote Astoria	499,000	499,000	499,000
70,000	70,000	140,000	'17th Street Dock	70,000	70,000	70,000
-	-	-	Maritime Memorial	2,000	2,000	2,000
<u>4,096,697</u>	<u>4,285,621</u>	<u>4,041,200</u>	Total Resources	<u>4,461,200</u>	<u>4,461,200</u>	<u>4,461,200</u>
			<u>Requirements (by department)</u>			
			<u>Expenditures by Department</u>			
843,872	832,609	950,705	Aquatic	1,051,240	1,051,240	1,051,240
749,166	794,341	954,355	Parks-Recreation / Administration	1,053,130	1,053,130	1,053,130
538,242	848,724	744,020	Maintenance	799,890	799,890	799,890
-	-	75,000	Contingency	150,000	150,000	150,000
<u>2,131,280</u>	<u>2,475,674</u>	<u>2,724,080</u>	Total Expenditures by Department	<u>3,054,260</u>	<u>3,054,260</u>	<u>3,054,260</u>
			<u>Transfers to Other Funds:</u>			
15,000	15,000	142,700	General Fund	164,100	164,100	164,100
<u>1,950,417</u>	<u>1,794,947</u>	<u>1,174,420</u>	Ending Fund Balance	<u>1,242,840</u>	<u>1,242,840</u>	<u>1,242,840</u>
<u>4,096,697</u>	<u>4,285,621</u>	<u>4,041,200</u>	Total Requirements	<u>4,461,200</u>	<u>4,461,200</u>	<u>4,461,200</u>

This fund (#158) is set up to account for all parks related functions: Aquatics; Recreation/Administration; Maintenance; and, Cemetery operations. The Aquatic function is designated as Department 4100; the Recreation/Administration as Department 4200; Maintenance is Department 4300

City of Astoria, Oregon
Budget Document
PARKS OPERATION FUND # 158
Summary of Expenditures

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26				
562,439	584,773	634,360	Personnel Services:			
574,128	639,334	768,670	Aquatic Facility	676,340	676,340	676,340
415,122	493,282	547,970	Recreation / Administration	839,920	839,920	839,920
			Maintenance	578,840	578,840	578,840
1,551,689	1,717,389	1,951,000	Total Personal Services	2,095,100	2,095,100	2,095,100
			Materials & Services:			
281,433	247,836	316,345	Aquatic Facility	316,900	316,900	316,900
175,038	118,451	165,685	Recreation / Administration	193,210	193,210	193,210
123,120	133,817	161,050	Maintenance	161,050	161,050	161,050
579,591	500,104	643,080	Total Materials & Services	671,160	671,160	671,160
			Capital Outlay:			
-	-	-	Aquatic Facility	58,000	58,000	58,000
21,556	21,556	-	Recreation / Administration	20,000	20,000	20,000
221,625	221,625	35,000	Maintenance	60,000	60,000	60,000
243,181	243,181	35,000	Total Capital Outlay	138,000	138,000	138,000
15,000	15,000	142,700	Transfer to Other Funds			
			General Fund	164,100	164,100	164,100
-	-	75,000	Contingency	150,000	150,000	150,000
1,950,417	1,794,947	1,174,420	Ending Fund Balance	1,242,840	1,242,840	1,242,840
4,339,878	4,270,621	4,021,200	Total Expenditures	4,461,200	4,461,200	4,461,200

This fund (#158) is set up to account for all parks related functions: Aquatics; Recreation/Administration; Maintenance; and, Cemetery operations. The Aquatic function is designated as Department 4100; the Recreation/Administration as Department 4200; Maintenance is Department 4300. Prior year history, budget and actual, is retained in the respective budget presentations for these departments.

Fund: #158 Parks Operation
Department: #4100 Aquatics

Purpose

The Aquatics Division operates the Astoria Aquatic Center and offers swimming and fitness resources for the community.

Scope

The Center features a six lane, 155,000-gallon lap pool, a 120,000 recreation pool with a “lazy river” current for added resistance and a 100’ water slide, a 2,500 gallon spa, and a 1,500 gallon wading pool for toddlers and infants. Over 40,000 people visit the facility annually to swim or exercise in the full dry-land fitness gym and Aquatic Center staff annually provide over 500 swim lessons for children six months and older, manage a summer swim league to teach competitive techniques, and teach weekly water aerobic fitness classes in the lap pool. Columbia Memorial Hospital’s physical therapy program uses the recreation pool to provide low-impact treatment for patients and the Coast Guard’s Rescue Swimmers train in the lap pool twice per week throughout the year.

Personnel

FTE 9.8

Positions – 4 Full Time, plus Extra Help

The Aquatics Division has 4 full-time staff: an Aquatics Manager and three Head Lifeguards. Aquatics also employs 10-15 part-time lifeguards, clerks, and swim instructors at the Aquatic Center.

New This Year

Capital improvements planned for the facility include: replacing underwater lights, upgrading fitness equipment, purchasing a new Lap Pool circulation pump, and replacement of the facility’s roof.

City of Astoria, Oregon
Budget Document
PARKS OPERATION FUND

Expenditures (by department)
PARKS OPERATION-AQUATICS # 4100

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>	<u>Resources and Requirements</u>	<u>Proposed by Budget Officer</u>	<u>Approved by Budget Committee</u>	<u>Adopted by Governing Body</u>
<u>FYE 6/30/24</u>	<u>FYE 6/30/25</u>	<u>FYE 6/30/26</u>				
			Personnel Services:			
241,155	265,352	271,300	Regular Salaries	291,020	291,020	291,020
-	-	-	Interfund Wages	-	-	-
170,599	148,881	191,000	Extra Help	196,000	196,000	196,000
33,388	33,297	37,220	Payroll Taxes	39,210	39,210	39,210
36,612	42,087	20,070	Insurance	28,520	28,520	28,520
69,677	89,574	92,970	Retirement Contributions	98,620	98,620	98,620
11,008	5,582	21,800	Workers' Compensation	22,970	22,970	22,970
562,439	584,773	634,360	Total Personal Services	676,340	676,340	676,340
10.5	10.5	8.8	FTEs	8.8	8.8	8.8
			Materials and Services:			
1,658	1,131	2,000	Office Supplies	2,500	2,500	2,500
524	678	-	Concession Supplies	-	-	-
7,222	6,103	8,000	Retail Supplies	8,000	8,000	8,000
54,484	53,390	63,800	Operating Supplies	64,800	64,800	64,800
5,513	12,928	25,845	Repair & Maintenance Supplies	18,800	18,800	18,800
5,501	5,160	8,500	Training	9,500	9,500	9,500
262	-	2,000	Conferences, Meetings & Travel	2,000	2,000	2,000
17,064	8,716	17,500	Professional Services	13,200	13,200	13,200
3,961	1,438	-	Communications	-	-	-
13	-	-	Advertising	-	-	-
-	-	500	Printing & Binding	500	500	500
125,477	124,057	140,000	Public Utility Services	144,500	144,500	144,500
36,262	24,920	36,000	Repair & Maintenance Services	41,000	41,000	41,000
-	-	-	Rentals	-	-	-
17,327	3,870	4,600	Miscellaneous	4,100	4,100	4,100
6,165	5,445	7,600	Technology Services	8,000	8,000	8,000
281,433	247,836	316,345	Total Materials and Services	316,900	316,900	316,900
			Capital Outlay:			
-	-	-	Improvements Othr than Buildings	-	-	-
-	-	-	Machinery & Equipment	58,000	58,000	58,000
-	-	-	Total Capital Outlay	58,000	58,000	58,000
843,872	832,609	950,705	Total Expenditures	1,051,240	1,051,240	1,051,240

This fund (#158) is set up to account for all parks related functions: Aquatics; Recreation/Administration; Maintenance; and, Cemetery operations. The Aquatic function is designated as Department 4100; the Recreation/Administration as Department 4200; Maintenance is Department 4300. Prior year history, budget and actual, is retained in the respective budget presentations for these departments.

Parks Operations Expenditures		2024-2025 Actual	2025-2026 Budgeted	2026-2027
AQUATIC CENTER				
Personnel Services				
158-4100-410-2020	Straight Time - Regular	265,352	271,300	291,020
	Subtotal Regular Salaries	265,352	271,300	291,020
158-4100-410-2045	Overtime	10	0	
158-4100-410-2085	Extra Help	148,881	191,000	196,000
158-4100-412-2095	Interfund Wages	0	0	0
158-4100-415-2220	FICA Social Security	25,631	28,670	30,130
158-4100-415-2225	FICA Medicare	5,994	6,703	7,080
158-4100-415-2230	Insurance	42,087	20,070	28,520
158-4100-415-2235	Retirement Contributions	89,574	92,970	98,620
158-4100-415-2240	Worker Compensation	5,582	21,800	22,970
158-4100-415-2242	Paid Leave Oregon	1,673	1,847	2,000
	Subtotal Payroll Taxes	319,431	363,060	385,320
TOTAL PERSONNEL SERVICES		584,783	634,360	676,340
Materials and Services				
158-4100-510-3045	General Office Supplies	1,131	2,000	2,500
	Subtotal Office Supplies	1,131	2,000	2,500
158-4100-515-3140	First Aid Supplies	897	2,000	1,500
158-4100-515-3160	Program Supplies	2,172	7,500	4,500
158-4100-515-3170	Concession Stand Supplies	678	0	0
158-4100-515-3175	Retail Item Supplies	6,103	8,000	8,000
158-4100-515-3180	Fuel Oil Lubricants	47	300	300
158-4100-515-3265	Custodial Supplies	8,515	8,000	8,500
158-4100-515-3270	Chemicals	36,617	38,000	41,000
158-4100-515-3310	General Operating Supplies	5,142	8,000	9,000
	Subtotal General Operating Supplies	60,171	71,800	72,800
158-4100-525-3520	Building Materials / Supplies	237	1,000	1,500
158-4100-525-3540	Paint and Paint Supplies	0	300	300
158-4100-525-3545	Plumbing Supplies	65	2,500	3,000
158-4100-525-3550	Electrical Supplies	269	3,000	2,000
158-4100-525-3640	Other Repair & Maint Supplies	12,251	10,000	12,000
	Subtotal Repair & Maintenance Supplies	12,822	16,800	18,800
158-4100-530-3720	Small Tools	106	9,045	500
	Subtotal Small Tools	106	9,045	500
158-4100-610-4085	Travel Expenses-Training	615	1,500	0
158-4100-610-4090	Training & Workshops	0	1,500	1,500
158-4100-610-4105	Lifeguard Training	4,545	5,500	6,500
	Subtotal Training	5,160	8,500	8,000
158-4100-615-4260	Conference / Meeting Expenses	0	1,000	1,000
158-4100-615-4265	Travel	0	1,000	2,500
	Subtotal Conferences, Meetings & Travel	0	2,000	3,500
158-4100-620-4390	Network Maintenance	252	6,500	2,000
158-4100-620-4432	Background Checks	495	1,000	1,200
158-4100-620-4540	Professional Services General	7,968	10,000	10,000
	Subtotal Professional Services General	8,716	17,500	13,200

Parks Operations Expenditures		2024-2025 Actual	2025-2026 Budgeted	2026-2027
AQUATIC CENTER				
158-4100-635-4920	Cell Phones	1,005	0	0
158-4100-635-4965	Spectrum	433	0	0
158-4100-635-4975	Postage	0	0	0
	Subtotal Communications	1,438	0	0
158-4100-640-5030	Advertising - Public Notices	0	0	0
158-4100-640-5035	Advertising - Promotion	0	0	0
	Subtotal Advertising	0	0	0
158-4100-645-5060	Insurance - EAP	534	600	600
	Subtotal Insurance - EAP	534	600	600
158-4100-650-5145	General Printing & Binding	0	500	500
	Subtotal Printing & Binding	0	500	500
158-4100-655-5289	ELEC AAC	71,883	80,000	82,000
158-4100-656-5479	Natural Gas - AAC	48,160	56,000	58,000
158-4100-657-5517	Sanitation - AAC	4,014	4,000	4,500
	Subtotal Utility Services	124,057	140,000	144,500
158-4100-660-5750	Rpr Svcs Buildings	611	3,000	3,000
158-4100-660-5755	Rpr Svcs Electric	2,669	5,000	6,000
158-4100-660-5760	Rpr Svcs Heating Systems	17,937	15,000	18,000
158-4100-660-5765	Rpr Svcs Plumbing	1,938	5,000	5,000
158-4100-660-5825	General Repair & Maintenance	1,766	8,000	9,000
	Subtotal Repair & Maintenance Service	24,920	36,000	41,000
158-4100-675-5925	Credit Card Processing Fees	1,285	1,000	0
158-4100-675-6005	Licenses & Permits	2,051	2,500	2,500
158-4100-675-6035	General - Miscellaneous	0	500	500
	Subtotal Miscellaneous	3,336	4,000	3,000
158-4100-685-6245	Computer Hardware	4,485	0	0
158-4100-685-6255	Software Maintenance Agreement	960	7,600	8,000
	Subtotal Insurance - EAP	5,445	7,600	8,000
TOTAL MATERIALS & SERVICES		247,836	316,345	316,900
Capital Outlay				
158-4100-740-6650	Capital Outlay-Mach & Equip	0	0	58,000
	Subtotal Capital	0	0	58,000
TOTAL PARKS OPERATIONS		832,619	950,705	1,051,240

Fund: #158 Parks Operation
Department: #4200 Recreation & Administration

Purpose

The Recreation Division provides community activities, youth and adult co-ed sports, and special events throughout the year. Parks Administration oversees all operations, activities, and programs of the Department and manages grants and special projects.

Scope

The Recreation Division delivers year-round programming that supports youth development, promotes healthy lifestyles for all ages, and delivers essential community programs for mental and physical health.

Over 600 K–6th grade athletes from Astoria participate in youth sports each year through basketball, softball/t-ball, wrestling, and volleyball programs, along with 200+ additional participants from surrounding communities including Ilwaco, Naselle, Knappa, Warrenton, Seaside, and Long Beach.

The division also offers a variety of adult drop-in and recreation opportunities, including 3-on-3 basketball leagues, pickleball, and adult volleyball, helping provide year-round programming for all ages. Community programming includes 5K fun runs, free Movies in the Park, outdoor 3x3 basketball tournaments, seasonal sports clinics, and holiday events hosted at the Astoria Aquatic Center.

A key program is the after-school care program, serving 60+ K–5th grade students, providing consistent daily care and structured enrichment during the school year. In addition, the division provides full-day summer care throughout July and August (7:45 AM – 5:30 PM), offering reliable recreation opportunities for working families.

Personnel

Positions – 5 Full Time, plus Extra Help and Overtime

The Recreation/Administration Division has 5 full time employees – Parks and Recreation Director, Recreation Manager, and three Recreation Coordinators. The division employs 3-5 part-time, seasonal childcare support staff and athletic officials.

City of Astoria, Oregon
Budget Document
PARKS OPERATION FUND

Expenditures (by department)
RECREATION / ADMINISTRATION # 4200

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u> FYE 6/30/24	<u>Actual Data</u> FYE 6/30/25	<u>Adopted Budget</u> FYE 6/30/26	<u>Resources and Requirements</u>	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			Personnel Services:			
338,771	373,911	409,230	Regular Salaries	422,800	422,800	422,800
-	-	2,090	Overtime	2,150	2,150	2,150
43,184	36,391	69,160	Extra Help	82,550	82,550	82,550
30,468	32,275	38,680	Payroll Taxes	40,860	40,860	40,860
80,141	101,986	105,750	Insurance	140,090	140,090	140,090
78,545	91,949	125,470	Retirement Contributions	131,810	131,810	131,810
3,019	2,822	18,290	Workers' Compensation	19,660	19,660	19,660
574,128	639,334	768,670	Total Personal Services	839,920	839,920	839,920
9.4	9.4	6.4	FTEs	6.4	6.4	6.4
			Materials and Services:			
565	526	1,800	Office Supplies	3,000	3,000	3,000
58,350	56,212	64,600	Operating Supplies	65,000	65,000	65,000
590	217	1,000	Repair & Maintenance Supplies	1,000	1,000	1,000
864	-	3,000	Training	3,000	3,000	3,000
4,610	-	2,000	Conferences, Meetings & Travel	2,000	2,000	2,000
71,966	18,895	26,935	Professional Services	25,600	25,600	25,600
1,347	525	550	Memberships & Dues	900	900	900
3,307	8,385	11,500	Communications	12,500	12,500	12,500
3,061	1,109	3,000	Advertising	3,000	3,000	3,000
379	280	600	Printing & Binding	800	800	800
1,685	3,049	11,500	Repair & Maintenance Services	11,000	11,000	11,000
820	1,166	3,000	Rentals	3,000	3,000	3,000
5,175	3,713	8,000	Fee & Charge Programs	8,000	8,000	8,000
5,195	1,660	1,500	Miscellaneous / VISA Fees	500	500	500
17,124	22,714	26,700	Technology Services	53,910	53,910	53,910
175,038	118,451	165,685	Total Materials and Services	193,210	193,210	193,210
			Capital Outlay:			
-	21,556	20,000	Machinery & Equipment	20,000	20,000	20,000
-	21,556	20,000	Total Capital Outlay	20,000	20,000	20,000
			Contingency			
-	-	75,000	Contingency	150,000	150,000	150,000
			Transfers Out:			
15,000	15,000	142,700	General Fund	164,100	164,100	164,100
-	-	-	Ending Fund Balance	1,242,840	1,242,840	1,242,840
764,166	794,341	1,172,055	Total Expenditures	2,610,070	2,610,070	2,610,070

This fund (#158) is set up to account for all parks related functions: Aquatics; Recreation/Administration; Maintenance; and, Cemetery operations. The Aquatic function is designated as Department 4100; the Recreation/Administration as Department 4200; Maintenance is Department 4300. Prior year history, budget and actual, is retained in the respective budget presentations for these departments.

Parks Operations Expenditures		2024-2025 Actual	2025-2026 Budgeted	2026-2027
RECREATION/ADMINISTRATION				
Personnel Services				
158-4200-410-2020	Straight Time - Regular	373,911	409,230	422,800
	Subtotal Regular Salaries	373,911	409,230	422,800
158-4200-410-2045	Overtime	0	2,090	2,150
158-4200-410-2085	Extra Help	36,391	69,160	82,550
158-4200-415-2220	FICA Social Security	24,821	29,380	31,660
158-4200-415-2225	FICA Medicare	5,805	7,100	7,210
158-4200-415-2230	Insurance	101,986	105,750	140,090
158-4200-415-2235	Retirement Contributions	91,949	125,470	131,810
158-4200-415-2240	Worker Compensation	2,822	18,290	19,660
158-4200-415-2242	Paid Leave Oregon	1,649	2,200	1,990
	Subtotal Payroll Taxes	265,424	359,440	417,120
TOTAL PERSONNEL SERVICES		639,335	768,670	839,920
Materials and Services				
158-4200-510-3030	Paper	146	500	500
158-4200-510-3035	Special Paper	0	100	0
158-4200-510-3040	Printer Cartridges & Supplies	0	200	0
158-4200-510-3045	General Office Supplies	380	1,000	2,500
	Subtotal Office Supplies	526	1,800	3,000
158-4200-515-3125	Clothing Uniforms Boots Gloves	1,720	2,000	2,200
158-4200-515-3135	Food and Local Mtgs	435	1,500	1,500
158-4200-515-3140	First Aid Supplies	0	1,000	1,000
158-4200-515-3150	Awards	80	800	500
158-4200-515-3155	Sports Equipment	11,928	13,000	14,000
158-4200-515-3160	Program Supplies	41,686	45,000	45,000
158-4200-515-3165	Volunteer Program General	0	500	0
158-4200-515-3180	Fuel Oil Lubricants	363	800	800
	Subtotal General Operating Supplies	56,212	64,600	65,000
158-4200-525-3520	Building Materials / Supplies	170	500	500
158-4200-525-3640	Other Repair & Maint Supplies	47	500	500
	Subtotal Repair & Maintenance Supplies	217	1,000	1,000
158-4200-610-4085	Travel Expenses-Training	0	1,000	0
158-4200-610-4090	Training & Workshops	0	2,000	2,000
	Subtotal Training	0	3,000	2,000
158-4200-615-4260	Conference / Meeting Expenses	0	1,000	1,000
158-4200-615-4265	Travel	0	1,000	2,000
	Subtotal Conferences, Meetings & Travel	0	2,000	3,000
158-4200-620-4390	Network Maintenance	509	6,335	0
158-4200-620-4432	Background Checks	866	600	600
158-4200-620-4435	Sports Officials	6,547	10,000	10,000
158-4200-620-4540	Professional Services General	10,972	10,000	15,000
	Subtotal Professional Services General	18,895	26,935	25,600
158-4200-630-4805	OR Rec and Pks Assoc	525	550	900
	Subtotal Memberships & Dues	525	550	900
158-4200-635-4920	Cell Phones	8,385	11,000	11,000
158-4200-635-4975	Postage	0	500	500

Parks Operations Expenditures		2024-2025 Actual	2025-2026 Budgeted	2026-2027
RECREATION/ADMINISTRATION				
	Subtotal Communication	8,385	11,500	11,500
158-4200-640-5022	Advertising - Recruitment	0	0	1,000
158-4200-640-5030	Advertising - Public Notices	184	500	500
158-4200-640-5035	Advertising - Promotion	925	2,500	2,500
	Subtotal Advertising	1,109	3,000	4,000
158-4200-645-5060	Insurance - Liability / EAP	242	500	500
	Subtotal Insurance - EAP	242	500	500
158-4200-650-5135	Commercial Printng	280	300	500
158-4200-650-5145	General Printing & Binding	0	300	300
	Subtotal Printing & Binding	280	600	800
158-4200-660-5730	Rpr Svcs Sport Equipment	1,932	8,000	6,000
	Subtotal Repair & Maintenance Services	1,932	8,000	6,000
158-4200-665-5860	Photocopy Machines	1,117	3,500	5,000
158-4200-665-5865	Rental Equipment	1,166	3,000	3,000
	Subtotal Rental Equipment	2,283	6,500	8,000
158-4200-670-5890	PK Fee and Charge Program	3,713	8,000	8,000
	Subtotal Fee & Charge Programs	3,713	8,000	8,000
158-4200-675-5925	Credit Card Processing Fees	1,418	1,000	0
	Subtotal Card Processing Fees	1,418	1,000	0
158-4200-685-6205	Computer Software	14,266	15,000	22,710
158-4200-685-6207	Non Contract IT Services	4,381	6,000	0
158-4200-685-6245	Computer Hardware	4,067	5,700	12,250
158-4200-685-6255	IT Maintenance Contract	0	0	18,950
	Subtotal Technology	22,714	26,700	53,910
TOTAL MATERIALS & SERVICES		118,450	165,685	193,210
Capital Outlay				
158-4200-740-6650	Capital - Vehicles & Equipment	21,556	20,000	20,000
	Subtotal Capital	21,556	20,000	20,000
TOTAL CAPITAL OUTLAY		21,556	20,000	20,000
Transfers Out				
158-9000-850-7555	Transfer to General Fund	15,000	142,700	164,100
	Subtotal Transfer to General Fund	15,000	142,700	164,100
TOTAL TRANSFERS OUT		15,000	142,700	164,100
Contingency				
158-9100-910-8020	Parks Contingency	0	75,000	150,000
	Subtotal Contingency	0	75,000	150,000
TOTAL CONTINGENCY		0	75,000	150,000

Parks Operations Expenditures				
RECREATION/ADMINISTRATION		2024-2025 Actual	2025-2026 Budgeted	2026-2027
Ending Fund Balance				
158-9500-950-8520	Ending Fund Balance	1,794,947	1,174,420	1,242,840
TOTAL ENDING FUND BALANCE		1,794,947	1,174,420	1,242,840
TOTAL PARKS RECREATION ADMINISTRATION		2,589,288	2,346,475	2,610,070

Fund: #158 Parks Operation
Department: #4300 Maintenance

Purpose

The Parks Maintenance Division provides maintenance and care for over 140 acres of developed and active park-spaces and is responsible for an additional ~150 acres of undeveloped park property throughout Astoria.

Scope

In addition to caring for Astoria's parks, Maintenance responds to livability and quality of life concerns for all publicly owned areas within the City by removing trash and abandoned items and cleaning four public restroom facilities. Parks Maintenance provides facility management and routine operational care for the 25,000 sq. ft. Astoria Aquatic Center as well as two rental halls, the Astoria Recreation Center building (leased to Bumble Childcare), the Parks Maintenance shop, and Oceanview Cemetery's maintenance shop and chapel. The Maintenance Division also provides grounds maintenance and burials at Oceanview Cemetery (see fund 325.)

Personnel

Positions – 5.0 Full Time, plus Extra Help

The Maintenance Division has five full-time staff: Grounds Coordinator, Facilities Coordinator, Tourist Facilities and Parks Coordinator, and 2.5 Parks and Public Sites Coordinators (one split between Parks and OVC). Maintenance employs limited seasonal staff who support grounds care and public sites upkeep. 600 hours of full time Maintenance staff are billed to Oceanview Cemetery.

New This Year

Budgeted capital improvement funds will be used to improve equipment and facilities and to purchase a new vehicle to replace a 2002 truck

City of Astoria, Oregon
Budget Document
PARKS OPERATION FUND

Expenditures (by department)
MAINTENANCE # 4300

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>	<u>Resources and Requirements</u>	<u>Proposed by Budget Officer</u>	<u>Approved by Budget Committee</u>	<u>Adopted by Governing Body</u>
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26				
			Personnel Services:			
209,145	244,373	271,650	Regular Salaries	321,850	321,850	321,850
43,378	46,675	58,510	Extra Help	5,200	5,200	5,200
4,263	6,165	9,870	Interfund Wages	10,350	10,350	10,350
20,215	23,297	27,380	Payroll Taxes	27,170	27,170	27,170
76,778	86,697	91,090	Insurance	112,020	112,020	112,020
50,762	72,274	72,270	Retirement Contributions	85,200	85,200	85,200
10,581	13,801	17,200	Workers' Compensation	17,050	17,050	17,050
415,122	493,282	547,970	Total Personnel Services	578,840	578,840	578,840
4.8	4.8	4.8	FTEs	4.0	4.0	4.0
			Materials and Services:			
325	504	400	Office Supplies	1,000	1,000	1,000
40,005	35,113	43,000	Operating Supplies	45,400	45,400	45,400
26,230	32,959	34,800	Repair & Maintenance Supplies	39,000	39,000	39,000
2,953	6,889	2,500	Small Tools & Minor Equipment	3,000	3,000	3,000
29	76	3,000	City Shop Expenses	3,000	3,000	3,000
1,781	1,019	1,500	Training	3,000	3,000	3,000
11,168	9,852	21,000	Professional Services	14,500	14,500	14,500
3,761	1,882	100	Communications	100	100	100
-	-	-	Printing & Binding	-	-	-
-	-	-	Advertising	-	-	-
13,232	17,282	20,050	Public Utility Services	17,950	17,950	17,950
16,792	22,581	25,500	Repair & Maintenance Services	25,500	25,500	25,500
3,497	3,160	6,000	Rentals	6,000	6,000	6,000
3,347	2,500	3,200	Miscellaneous	2,600	2,600	2,600
-	-	-	Technology Services	-	-	-
123,120	133,817	161,050	Total Materials and Services	161,050	161,050	161,050
			Capital Outlay:			
-	176,929	-	Improvements Other than buildings	-	-	-
-	44,696	35,000	Machinery & Equipment	60,000	60,000	60,000
-	221,625	35,000	Total Capital Outlay	60,000	60,000	60,000
<u>538,242</u>	<u>848,724</u>	<u>744,020</u>	Total Expenditures	<u>799,890</u>	<u>799,890</u>	<u>799,890</u>

This fund (#158) is set up to account for all parks related functions: Aquatics; Recreation/Administration; Maintenance; and, Cemetery operations. The Aquatic function is designated as Department 4100; the Recreation/Administration as Department 4200; Maintenance is Department 4300. Prior year history, budget and actual, is retained in the respective budget presentations for these departments.

Parks Operations Expenditures		2024-2025 Actual	2025-2026 Budgeted	2026-2027
MAINTENANCE				
Personnel Services				
158-4300-410-2020	Straight Time - Regular	244,373	266,320	315,950
	Subtotal Regular Salaries	244,373	266,320	315,950
158-4300-410-2045	Overtime	0	5,330	5,900
158-4300-410-2085	Extra Help	46,675	58,510	5,200
158-4300-412-2095	Interfund Wages	6,165	9,870	10,350
158-4300-415-2220	FICA Social Security	17,913	21,050	21,000
158-4300-415-2225	FICA Medicare	4,189	4,940	4,790
158-4300-415-2230	Insurance	86,697	91,090	112,020
158-4300-415-2235	Retirement Contributions	72,274	72,270	85,200
158-4300-415-2240	Worker Compensation	13,801	17,200	17,050
158-4300-415-2242	Paid Leave Oregon	1,194	1,390	1,380
	Subtotal Payroll Taxes	248,909	276,320	262,890
TOTAL PERSONNEL SERVICES		493,282	542,640	578,840
Materials and Services				
158-4300-510-3030	Paper	0	100	
158-4300-510-3045	General Office Supplies	504	300	1,000
	Subtotal Office Supplies	504	400	1,000
158-4300-515-3125	Clothing Uniforms Boots Gloves	4,004	5,200	5,200
158-4300-515-3140	First Aid Supplies	0	500	500
158-4300-515-3155	Sports Equipment	511	1,000	1,000
158-4300-515-3180	Fuel Oil Lubricants	12,691	12,000	14,000
158-4300-515-3235	Seed/Top Dressing Fields	52	500	500
158-4300-515-3240	Trees Shrubs Flowers	86	500	500
158-4300-515-3245	Fertilizers Pesticides	469	800	1,200
158-4300-515-3250	Bark Mulch Top Soil Sawdust	2,145	3,500	3,500
158-4300-515-3255	Gypsum & Field Line Paint	0	500	500
158-4300-515-3260	Playground Chips	3,210	4,000	5,000
158-4300-515-3265	Custodial Supplies	16	2,500	1,500
158-4300-515-3290	CEM Heating Oil	0	0	0
158-4300-515-3295	Shively Hall Heating Oil	0	0	0
158-4300-515-3310	General Operating Supplies	11,928	12,000	12,000
	Subtotal General Operating Supplies	35,113	43,000	45,400
158-4300-525-3520	Building Materials / Supplies	13,303	12,000	14,000
158-4300-525-3525	Motor Vehicle Repair Parts	4,185	4,000	4,000
158-4300-525-3530	Tires	91	2,000	2,000
158-4300-525-3540	Paint and Paint Supplies	1,084	1,500	1,500
158-4300-525-3545	Plumbing Supplies	6,035	1,500	4,000
158-4300-525-3550	Electrical Supplies	4,632	7,000	7,000
158-4300-525-3560	Trails Maintenance	303	1,000	1,000
158-4300-525-3565	Vandalism Repair	104	1,000	1,000
158-4300-525-3580	Signs	605	800	1,000
158-4300-525-3620	Heating System Maintenance	67	500	500
158-4300-525-3625	Cemetery Plumbing / Irrigation	97	500	0
158-4300-525-3630	Cemetery Water & Sewer Repair	0	500	0
158-4300-525-3640	Other Repair & Maint Supplies	2,454	2,500	3,000
	Subtotal Repair & Maintenance Supplies	32,959	34,800	39,000

Parks Operations Expenditures		2024-2025 Actual	2025-2026 Budgeted	2026-2027
MAINTENANCE				
158-4300-530-3720	Small Tools	6,098	2,000	2,000
158-4300-530-3725	Irrigation Equipment	791	500	1,000
	Subtotal Small Tools & Equipment	6,889	2,500	3,000
158-4300-545-3820	SHOP Vehicle Parts	76	1,500	1,500
158-4300-545-3830	General Repair Supplies	0	1,500	1,500
	Subtotal Vehicle Repair & Maintenance	76	3,000	3,000
158-4300-610-4090	Training & Workshops	839	500	1,000
158-4300-615-4265	Travel	180	1,000	2,000
	Subtotal Training	1,019	1,500	3,000
158-4300-620-4390	Network Maintenance	252	6,500	0
158-4300-620-4432	Background Checks	0	500	500
158-4300-620-4540	Professional Services General	9,600	14,000	14,000
	Subtotal Professional Services General	9,852	21,000	14,500
158-4300-635-4920	Cell Phones	1,882	0	
158-4300-635-4975	Postage	0	100	100
	Subtotal Communication	1,882	100	100
158-4300-640-5030	Advertising - Public Notices	0	0	0
	Subtotal Advertising	0	0	0
158-4300-645-5060	Insurance - Liability / EAP	85	100	100
	Subtotal Insurance	85	100	100
158-4300-650-5145	General Printing & Binding	0	0	0
	Subtotal Printing & Binding	0	0	0
158-4300-655-5223	ELEC Tennis Courts	352	800	500
158-4300-655-5226	ELEC Columbia Field	0	0	
158-4300-655-5229	ELEC 1300 Klaskanine	754	2,500	2,000
158-4300-655-5235	ELEC 32nd Leif Erickson	306	450	450
158-4300-655-5244	ELEC Alderbrook Hall	399	800	800
158-4300-655-5256	ELEC Parks Shops	2,041	2,300	2,500
158-4300-655-5259	ELEC ARC/Sprouts	0	0	0
158-4300-655-5262	ELEC Shively Hall	3,245	3,500	2,000
158-4300-655-5265	ELEC Tapiola Ball Field	891	1,000	1,000
158-4300-655-5271	ELEC Restroom	360	500	500
158-4300-655-5332	ELEC Parks Maintenance	227	400	400
158-4300-656-5461	Natural Gas - Alderbrook Hall	701	800	800
158-4300-657-5535	SANTN Transfer St Fee	7,629	6,000	6,000
158-4300-657-5541	Sanitation-Other Location	378	1,000	1,000
	Subtotal Utility Services	17,282	20,050	17,950
158-4300-660-5725	Equipment Other Than Vehicles	2,802	5,000	5,000
158-4300-660-5735	Infield Maintenance	0	2,000	1,000
158-4300-660-5740	Field Light Maintenance	0	500	500
158-4300-660-5755	RPR SVC Electrical	636	5,000	4,000
158-4300-660-5760	RPR SVC Heating Systems	5,239	3,000	3,000
158-4300-660-5785	Motor Vehicles /Auto Body Shop	0	0	0
158-4300-660-5824	RPR SVCS Contract Services	0	0	0
158-4300-660-5825	General Repair & Maintenance	13,904	10,000	12,000
	Subtotal Repair & Maintenance Services	22,581	25,500	25,500

Parks Operations Expenditures		2024-2025 Actual	2025-2026 Budgeted	2026-2027
MAINTENANCE				
158-4300-665-5865	Rental Equipment	145	1,000	1,000
158-4300-665-5870	Chemical Toilets	3,015	5,000	5,000
	Subtotal Rentals	3,160	6,000	6,000
158-4300-675-6005	Licenses, Permits & Certifications	2,370	2,500	2,500
158-4300-675-6060	Random Drug Screens	45	600	0
	Subtotal Miscellaneous	2,415	3,100	2,500
TOTAL MATERIALS & SERVICES		133,817	161,050	161,050
Capital Outlay				
158-4300-730-6500	Capital Improvements	176,929	0	0
158-4300-740-6650	Capital - Vehicles & Equipment	44,696	35,000	60,000
	Subtotal Capital	221,625	35,000	60,000
TOTAL CAPITAL OUTLAY		221,625	35,000	60,000
TOTAL PARKS MAINTENANCE		848,724	738,690	799,890

Fund: #160-169 System Development Charge Funds

Purpose

The System Development Charge Funds are used to track and segregate SDC fees paid by developers for projects.

Scope

System Development Charges are paid by developers to reimburse and pay for improvements to the infrastructure that their projects affect. Oregon law is very specific about how such funds can be used. This necessitated the creation of 9 funds, one each for Reimbursement and Improvement fees in Water, Sewer, Stormwater, Parks, and Transportation.

The revenue budgeted for them this year is based on current and upcoming projects. No expenditures are budgeted in these funds for the 2026-27 fiscal year.

Personnel

There are no associated positions. Finance department staff administers the fund.

City of Astoria, Oregon
Budget Document

Water SDC Reimbursement Fund #160

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>	<u>Actual Data</u>	<u>Adopted Budget</u>	Resources and Requirements	Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26		Budget Officer	Budget Committee	Governing Body
			<u>Resources</u>			
-	220	16,000	Beginning Fund Balance	15,000	15,000	15,000
185	12,736	8,000	SDC Fees	6,400	6,400	6,400
-	-	-	Miscellaneous Revenue	-	-	-
35	361	600	Investments	450	450	450
-	-	-		-	-	-
<u>220</u>	<u>13,317</u>	<u>24,600</u>	Total Resources	<u>21,850</u>	<u>21,850</u>	<u>21,850</u>
			<u>Requirements</u>			
			Materials and Services:			
-	-	-	Professional Services General	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	Total Materials and Services	-	-	-
			Capital Outlay:			
-	-	-	Capital Improvements	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
		6,300	Contingency	-	-	-
-	-	6,300	Total Expenditures	-	-	-
<u>220</u>	<u>13,317</u>	<u>18,300</u>	Ending Fund Balance	<u>21,850</u>	<u>21,850</u>	<u>21,850</u>
<u>220</u>	<u>13,317</u>	<u>24,600</u>	Total Requirements	<u>21,850</u>	<u>21,850</u>	<u>21,850</u>

2026 / 27 Budget Detail Information

Water SDC Reimbursement Fund #160

<u>Capital Outlay</u>		
160-8100-730-6500	Capital Improvements	<u>0</u>
TOTAL CAPITAL OUTLAY		
160-9100-910-8020	<u>Contingency</u>	<u>0</u>
160-9500-950-8520	<u>Ending Fund Balance</u>	<u>21,850</u>
TOTAL WATER SDC REIMBURSEMENT FUND		

City of Astoria, Oregon
Budget Document

Water SDC Improvement Fund #161

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>	Resources and Requirements	Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26		Budget Officer	Budget Committee	Governing Body
			<u>Resources</u>			
-	1,145	87,000	Beginning Fund Balance	77,000	77,000	77,000
961	66,113	40,000	SDC Fees	33,500	33,500	33,500
		-	Miscellaneous Revenue	-	-	-
184	1,877	3,045	Investments	2,300	2,300	2,300
-	-	-		-	-	-
<u>1,145</u>	<u>69,135</u>	<u>130,045</u>	Total Resources	<u>112,800</u>	<u>112,800</u>	<u>112,800</u>
			<u>Requirements</u>			
			Materials and Services:			
-	-	-	Professional Services General	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	Total Materials and Services	-	-	-
			Capital Outlay:			
-	-	-	Improvements Other Than Bldgs	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
		130,045	Contingency	-	-	-
-	-	130,045	Total Expenditures	-	-	-
<u>1,145</u>	<u>69,135</u>	<u>-</u>	Ending Fund Balance	<u>112,800</u>	<u>112,800</u>	<u>112,800</u>
<u>1,145</u>	<u>69,135</u>	<u>130,045</u>	Total Requirements	<u>112,800</u>	<u>112,800</u>	<u>112,800</u>

2026 / 27 Budget Detail Information

Water SDC Improvement Fund #161

<u>Capital Outlay</u>	
161-8100-730-6500	Capital Improvements <u>0</u>
TOTAL CAPITAL OUTLAY	
161-9100-910-8020	<u>Contingency</u> <u>0</u>
161-9500-950-8520	<u>Ending Fund Balance</u> <u>112,800</u>
<u>TOTAL WATER SDC IMPROVEMENT FUND</u>	

City of Astoria, Oregon
Budget Document

Sewer SDC Reimbursement Fund #162

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>	<u>Resources and Requirements</u>	<u>Proposed by</u>	<u>Approved by</u>	<u>Adopted by</u>
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26		<u>Budget Officer</u>	<u>Budget Committee</u>	<u>Governing Body</u>
			<u>Resources</u>			
-	145	12,000	Beginning Fund Balance	10,135	10,135	10,135
119	8,551	10,000	SDC Fees	4,300	4,300	4,300
-	-	-	Miscellaneous Revenue			
25	250	100	Investments	300	300	300
-	-	-		-	-	-
<u>145</u>	<u>8,946</u>	<u>22,100</u>	Total Resources	<u>14,735</u>	<u>14,735</u>	<u>14,735</u>
			<u>Requirements</u>			
			Materials and Services:			
-	-	-	Professional Services General	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	Total Materials and Services	-	-	-
			Capital Outlay:			
-	-	-	Improvements Other Than Bldgs	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
		22,100	Contingency	-	-	-
-	-	22,100	Total Expenditures	-	-	-
<u>145</u>	<u>8,946</u>	<u>-</u>	Ending Fund Balance	<u>14,735</u>	<u>14,735</u>	<u>14,735</u>
<u>145</u>	<u>8,946</u>	<u>22,100</u>	Total Requirements	<u>14,735</u>	<u>14,735</u>	<u>14,735</u>

2026 / 27 Budget Detail Information

Sewer SDC Improvement Fund #162

<u>Capital Outlay</u>	
162-5600-730-6500	Capital Improvements <u>0</u>
TOTAL CAPITAL OUTLAY	
162-9100-910-8020	<u>Contingency</u> <u>0</u>
162-9500-950-8520	<u>Ending Fund Balance</u> <u>14,735</u>
TOTAL SEWER SDC REIMBURSEMENT FUND	

City of Astoria, Oregon
Budget Document

Sewer SDC Improvement Fund #163

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26- 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
<u>Resources</u>						
-	23	1,850	Beginning Fund Balance	1,597	1,597	1,597
19	1,343	1,800	SDC Fees	680	680	680
-	-	-	Miscellaneous Revenue			
4	39	20	Investments	50	50	50
-	-	-				
<u>23</u>	<u>1,405</u>	<u>3,670</u>	Total Resources	<u>2,327</u>	<u>2,327</u>	<u>2,327</u>
<u>Requirements</u>						
Materials and Services:						
-	-	-	Professional Services General	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	Total Materials and Services	-	-	-
Capital Outlay:						
-	-	-	Improvements Other Than Bldgs	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
		3,670	Contingency	-	-	-
-	-	3,670	Total Expenditures	-	-	-
<u>23</u>	<u>1,405</u>	<u>-</u>	Ending Fund Balance	<u>2,327</u>	<u>2,327</u>	<u>2,327</u>
<u>23</u>	<u>1,405</u>	<u>3,670</u>	Total Requirements	<u>2,327</u>	<u>2,327</u>	<u>2,327</u>

2026 / 27 Budget Detail Information

Sewer SDC Improvement Fund #163

<u>Capital Outlay</u>		
163-5600-730-6500	Capital Improvements	<u>0</u>
TOTAL CAPITAL OUTLAY		
163-9100-910-8020	<u>Contingency</u>	<u>0</u>
163-9500-950-8520	<u>Ending Fund Balance</u>	<u>2,327</u>
TOTAL SEWER SDC IMPROVEMENT FUND		

City of Astoria, Oregon
Budget Document

Storm Water SDC Reimbursement #164

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
<u>Resources</u>						
-	1,185	26,000	Beginning Fund Balance	53,306	53,306	53,306
1,166	35,487	20,000	SDC Fees	18,325	18,325	18,325
-	-	-	Miscellaneous Revenue			
19	543	100	Investments	1,600	1,600	1,600
-	-	-		-	-	-
<u>1,185</u>	<u>37,215</u>	<u>46,100</u>	Total Resources	<u>73,231</u>	<u>73,231</u>	<u>73,231</u>
<u>Requirements</u>						
Materials and Services:						
-	-	-	Professional Services General	-	-	-
-	-	-		-	-	-
-	-	-	Total Materials and Services	-	-	-
Capital Outlay:						
-	-	-	Improvements Other Than Bldgs	-	-	-
-	-	-	Total Capital Outlay	-	-	-
		46,100	Contingency	-	-	-
-	-	46,100	Total Expenditures	-	-	-
<u>1,185</u>	<u>37,215</u>	<u>-</u>	Ending Fund Balance	<u>73,231</u>	<u>73,231</u>	<u>73,231</u>
<u>1,185</u>	<u>37,215</u>	<u>46,100</u>	Total Requirements	<u>73,231</u>	<u>73,231</u>	<u>73,231</u>

2026 / 27 Budget Detail Information

Storm SDC Reimbursement Fund #164

<u>Capital Outlay</u>		
164-7400-730-6500	Capital Improvements	<u>0</u>
TOTAL CAPITAL OUTLAY		
164-9100-910-8020	<u>Contingency</u>	<u>0</u>
164-9500-950-8520	<u>Ending Fund Balance</u>	<u>73,231</u>
TOTAL STORM SDC REIMBURSEMENT FUND		

City of Astoria, Oregon
Budget Document

Storm Water SDC Improvement (#165)

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
<u>Resources</u>						
-	946	21,000	Beginning Fund Balance	42,000	42,000	42,000
931	28,538	20,000	SDC Fees	14,734	14,734	14,734
-	-	-	Miscellaneous Revenue			
15	438	80	Investments	1,250	1,250	1,250
-	-	-		-	-	-
<u>946</u>	<u>29,922</u>	<u>41,080</u>	Total Resources	<u>57,984</u>	<u>57,984</u>	<u>57,984</u>
<u>Requirements</u>						
Materials and Services:						
-	-	-	Professional Services General	-	-	-
-	-	-		-	-	-
-	-	-	Total Materials and Services	-	-	-
Capital Outlay:						
-	-	-	Improvements Other Than Bldgs	-	-	-
-	-	-	Total Capital Outlay	-	-	-
		41,080	Contingency	-	-	-
-	-	41,080	Total Expenditures	-	-	-
<u>946</u>	<u>29,922</u>	<u>-</u>	Ending Fund Balance	<u>57,984</u>	<u>57,984</u>	<u>57,984</u>
<u>946</u>	<u>29,922</u>	<u>41,080</u>	Total Requirements	<u>57,984</u>	<u>57,984</u>	<u>57,984</u>

2026 / 27 Budget Detail Information

Storm SDC Improvement Fund #165

<u>Capital Outlay</u>		
165-7400-730-6500	Capital Improvements	<u>0</u>
TOTAL CAPITAL OUTLAY		
165-9100-910-8020	<u>Contingency</u>	<u>0</u>
165-9500-950-8520	<u>Ending Fund Balance</u>	<u>57,984</u>
TOTAL STORM SDC IMPROVEMENT FUND		

City of Astoria, Oregon
Budget Document

Transportation SDC Improvement (#167)

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
<u>Resources</u>						
-	1,287	179,000	Beginning Fund Balance	524,000	524,000	524,000
1,028	496,781	174,000	SDC Fees	248,900	248,900	248,900
-	-	-	Miscellaneous Revenue			
259	5,558	600	Investments	15,500	15,500	15,500
-	-	-		-	-	-
<u>1,287</u>	<u>503,626</u>	<u>353,600</u>	Total Resources	<u>788,400</u>	<u>788,400</u>	<u>788,400</u>
<u>Requirements</u>						
Materials and Services:						
-	-	-	Professional Services General	-	-	-
-	-	-		-	-	-
-	-	-	Total Materials and Services	-	-	-
Capital Outlay:						
-	-	-	Improvements Other Than Bldgs	-	-	-
-	-	-	Total Capital Outlay	-	-	-
		353,600	Contingency	-	-	-
-	-	353,600	Total Expenditures	-	-	-
<u>1,287</u>	<u>503,626</u>	<u>-</u>	Ending Fund Balance	<u>788,400</u>	<u>788,400</u>	<u>788,400</u>
<u>1,287</u>	<u>503,626</u>	<u>353,600</u>	Total Requirements	<u>788,400</u>	<u>788,400</u>	<u>788,400</u>

2026 / 27 Budget Detail Information

Transportation SDC Improvement Fund #167

<u>Capital Outlay</u>		
167-3900-730-6500	Capital Improvements	<u>0</u>
TOTAL CAPITAL OUTLAY		
167-9100-910-8020	<u>Contingency</u>	<u>0</u>
167-9500-950-8520	<u>Ending Fund Balance</u>	<u>788,400</u>
TOTAL STORM SDC IMPROVEMENT FUND		

City of Astoria, Oregon
Budget Document

Parks SDC Reimbursement (#168)

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
<u>Resources</u>						
-	18	1,000	Beginning Fund Balance	1,000	1,000	1,000
18	780	1,000	SDC Fees	400	400	400
-	-	-	Miscellaneous Revenue			
-	17	20	Investments	30	30	30
-	-	-		-	-	-
<u>18</u>	<u>815</u>	<u>2,020</u>	Total Resources	<u>1,430</u>	<u>1,430</u>	<u>1,430</u>
<u>Requirements</u>						
Materials and Services:						
-	-	-	Professional Services General	-	-	-
-	-	-		-	-	-
-	-	-	Total Materials and Services	-	-	-
Capital Outlay:						
-	-	-	Improvements Other Than Bldgs	-	-	-
-	-	-	Total Capital Outlay	-	-	-
		2,020	Contingency	-	-	-
-	-	2,020	Total Expenditures	-	-	-
<u>18</u>	<u>815</u>	<u>-</u>	Ending Fund Balance	<u>1,430</u>	<u>1,430</u>	<u>1,430</u>
<u>18</u>	<u>815</u>	<u>2,020</u>	Total Requirements	<u>1,430</u>	<u>1,430</u>	<u>1,430</u>

2026 / 27 Budget Detail Information

Parks SDC Reimbursement Fund #168

<u>Capital Outlay</u>		
168-4200-730-6500	Capital Improvements	<u>0</u>
TOTAL CAPITAL OUTLAY		
168-9100-910-8020	<u>Contingency</u>	<u>0</u>
168-9500-950-8520	<u>Ending Fund Balance</u>	<u>1,430</u>
<u>TOTAL PARKS SDC REIMBURSEMENT FUND</u>		

City of Astoria, Oregon
Budget Document

Parks SDC Improvement (#169)

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
<u>Resources</u>						
147	294	8,500	Beginning Fund Balance	7,500	7,500	7,500
145	6,211	8,500	SDC Fees	3,178	3,178	3,178
-	-	-	Miscellaneous Revenue			
2	132	40	Investments	225	225	225
-	-	-		-	-	-
<u>294</u>	<u>6,637</u>	<u>17,040</u>	Total Resources	<u>10,903</u>	<u>10,903</u>	<u>10,903</u>
<u>Requirements</u>						
Materials and Services:						
-	-	-	Professional Services General	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	Total Materials and Services	-	-	-
Capital Outlay:						
-	-	-	Improvements Other Than Bldgs	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
		17,040	Contingency	-	-	
-	-	17,040	Total Expenditures	-	-	-
<u>294</u>	<u>6,637</u>	<u>-</u>	Ending Fund Balance	<u>10,903</u>	<u>10,903</u>	<u>10,903</u>
<u>294</u>	<u>6,637</u>	<u>17,040</u>	Total Requirements	<u>10,903</u>	<u>10,903</u>	<u>10,903</u>

2026 / 27 Budget Detail Information

Parks SDC Improvement Fund #169

<u>Capital Outlay</u>		
169-4200-730-6500	Capital Improvements	<u>0</u>
TOTAL CAPITAL OUTLAY		
169-9100-910-8020	<u>Contingency</u>	<u>0</u>
169-9500-950-8520	<u>Ending Fund Balance</u>	<u>10,903</u>
<u>TOTAL PARKS SDC IMPROVEMENT FUND</u>		

Fund: #170 Astoria Road District

Purpose

This fund accounts for the local gas tax and prior year property tax collections of the Astoria Road District.

Scope

Prior to establishment of this fund, road maintenance and improvements were paid by a tax levy. In 2007 the City Council adopted Ordinance 07-02 approving a fuel tax of \$.03 per gallon. Tax collections are administered by the Oregon Department of Transportation. Ordinance No 16-06, re-adopted provisions of Ordinance 07-02 on October 3, 2016 extending the gas tax indefinitely unless amended or repealed. Paving projects occur every other year with repairs and maintenance projects accomplished during the alternate year.

Personnel

There are no associated staff positions. The Public Works Director administers the fund.

City of Astoria, Oregon
Budget Document

ASTORIA ROAD DISTRICT FUND #170

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
<u>Resources</u>						
1,217,780	808,027	1,052,900	Beginning Fund Balance	1,668,500	1,668,500	1,668,500
-	-	-	Gifts, Bequests and Grants			
394,005	262,325	126,000	Intergovernmental - STBG	126,000	126,000	126,000
221,390	212,031	210,000	Local Gas Tax	240,000	240,000	240,000
40,347	48,476	17,500	Interest on Investments	25,800	25,800	25,800
2,317	-	-	Miscellaneous			
99,999	200,000	200,000	Transfer from State Tax Street Fund	200,000	200,000	200,000
1,975,838	1,530,859	1,606,400	Sub-Total Resources	2,260,300	2,260,300	2,260,300
<u>1,975,838</u>	<u>1,530,859</u>	<u>1,606,400</u>	Total Resources	<u>2,260,300</u>	<u>2,260,300</u>	<u>2,260,300</u>
<u>Requirements</u>						
<u>Materials & Services</u>						
-	44,061	75,000	Repair & Maintenance Supplies	75,000	75,000	75,000
-	44,061	75,000	Total Materials & Services	75,000	75,000	75,000
<u>Capital Outlay</u>						
1,167,813	80,975	805,000	Improvements Other Than Buildings	905,000	905,000	905,000
1,167,813	80,975	805,000	Total Capital Outlay	905,000	905,000	905,000
<u>Transfer To Other Funds:</u>						
66,000	64,200	63,100	Public Works Improvement Fund	62,100	62,100	62,100
66,000	64,200	63,100	Total Transfer to Other Funds	62,100	62,100	62,100
-	-	200,000	Contingent Expenditures	200,000	200,000	200,000
1,233,813	189,236	1,143,100	Total Expenditures	1,242,100	1,242,100	1,242,100
742,025	1,341,623	213,300	Ending Fund Balance	1,018,200	1,018,200	1,018,200
-	-	250,000	Reserve for Future Expenditures	-	-	-
742,025	1,341,623	463,300	Total Ending Fund Balance	1,018,200	1,018,200	1,018,200
<u>1,975,838</u>	<u>1,530,859</u>	<u>1,606,400</u>	Total Requirements	<u>2,260,300</u>	<u>2,260,300</u>	<u>2,260,300</u>

2026 / 27 Budget Detail Information

ASTORIA ROAD DISTRICT FUND (170 3900)

Materials and Services (515 - 660)

660	5825	Repair & Maintenance Supplies	75,000
730	6500	Improvements Other Than Buildings	905,000
850	7557	Transfer to Public Works Improvement Fund	62,100
910	8020	Contingency	200,000
		Ending Fund Balance	1,018,200
		Reserve for Future Expenditures	-
950	8520	Total Ending Fund Balance	1,018,200
TOTAL ASTORIA ROAD DISTRICT FUND			<u>2,260,300</u>

Fund: #172 State Tax Street Fund

Purpose

This fund accounts for 99% of the funds received as the City's State fuel tax allocation. The Oregon Constitution (Article IX, Section 3a) dedicates revenues to construction, improvement, maintenance, operation and use of public highways, roads, streets, and roadside rest areas.

Scope

Resources are transferred to the Street Department of the Public Works Fund for expenditures incurred by the Street Department as they are expended during the year. Funds are also transferred to Astoria Road District Fund # 170 for paving projects.

Personnel

There are no associated staff positions. The Public Works department administers the fund.

City of Astoria, Oregon
Budget Document

STATE TAX STREET FUND #172

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
Resources						
842,727	867,783	591,000	Beginning Fund Balance	809,000	809,000	809,000
810,918	803,891	802,000	Intergovernmental-Gas Tax/Trans Pkg	800,000	800,000	800,000
38,137	39,795	20,685	Interest on Investments	24,000	24,000	24,000
<u>1,691,782</u>	<u>1,711,469</u>	<u>1,413,685</u>	Total Resources	<u>1,633,000</u>	<u>1,633,000</u>	<u>1,633,000</u>
Capital Outlay						
-	-	-	Improvements Other Than Buildings	-	-	-
-	-	-	Total Capital Outlay	-	-	-
Transfer To Other Funds:						
724,000	546,261	959,800	Public Works Fund	909,000	909,000	909,000
99,999	200,000	200,000	Astoria Road District Fund	200,000	200,000	200,000
823,999	746,261	1,159,800	Total Transfer to Other Funds	1,109,000	1,109,000	1,109,000
-	-	150,000	Contingent Expenditures	150,000	150,000	150,000
<u>823,999</u>	<u>746,261</u>	<u>1,309,800</u>	Total Expenditures	<u>1,259,000</u>	<u>1,259,000</u>	<u>1,259,000</u>
<u>867,783</u>	<u>965,208</u>	<u>103,885</u>	Ending Fund Balance	<u>374,000</u>	<u>374,000</u>	<u>374,000</u>
<u>1,691,782</u>	<u>1,711,469</u>	<u>1,413,685</u>	Total Requirements	<u>1,633,000</u>	<u>1,633,000</u>	<u>1,633,000</u>

2026 / 27 Budget Detail Information

STATE TAX STREET FUND (172 3900)

<u>Transfers to Other Funds (850)</u>			
730	6500	Improvements Other Than Buildings	0
850	7550	Public Works Fund	909,000
850	7560	Astoria Road District Fund	<u>200,000</u>
Sub-total of Transfers to Other Funds			1,109,000
910	8020	Contingent Expenditures	150,000
950	8520	Ending Fund Balance	<u>374,000</u>
TOTAL STATE TAX STREET FUND			<u>1,633,000</u>

Fund: #174 Highway Right of Way Reserve Fund

Purpose

The purpose of this fund is to account for the receipt of a 1% portion of the City's state gasoline tax allocation, as per ORS 366-514. Funds are restricted for the construction and maintenance of walkways and bikeways, including curb cuts or ramps as part of the project which is within the highway, road or street right-of-way.

Scope

A 1980 Constitutional Amendment (Article IX, section 3a) prohibits expenditure of highway funds in parks and recreation areas. A subsequent Oregon Supreme Court opinion supports continued use for construction and maintenance of walkways and bikeways but only within the highway right-of-way.

Personnel

There are no associated staff positions. The Public Works department administers the fund.

City of Astoria, Oregon
Budget Document

HIGHWAY RIGHT-OF-WAY RESERVE FUND # 174

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
			<u>Resources</u>			
5,804	14,331	22,700	Beginning Fund Balance	32,800	32,800	32,800
8,010	8,229	8,100	Intergovernmental-Gas Tax/Trans Pkg	8,000	8,000	8,000
515	903	630	Interest on Investments	980	980	980
<u>14,329</u>	<u>23,463</u>	<u>31,430</u>	Total Resources	<u>41,780</u>	<u>41,780</u>	<u>41,780</u>
			<u>Requirements</u>			
			Capital Outlay:			
-	-	-	Improvements Other Than Bldgs	-	-	-
-	-	-	Total Capital Outlay	-	-	-
-	-	31,430	Contingent Expenditures	41,780	41,780	41,780
-	-	31,430	Total Expenditures	<u>41,780</u>	<u>41,780</u>	<u>41,780</u>
<u>14,329</u>	<u>23,463</u>	-	Ending Fund Balance	-	-	-
<u>14,329</u>	<u>23,463</u>	<u>31,430</u>	Total Requirements	<u>41,780</u>	<u>41,780</u>	<u>41,780</u>

2026 / 27 Budget Detail Information

HIGHWAY RIGHT OF WAY RESERVE FUND #174 (174-3900)

		<u>Capital Outlay (730)</u>	
730	6500	Improvements Other Than Buildings	-
910	8020	Contingency	41,780
950	8250	Ending Fund Balance	-
		TOTAL TRAILS RESERVE FUND	<u>41,780</u>

Fund: #176 Public Works Improvement Fund

Purpose

This fund is designated to provide funding to plan, budget for, and accomplish major public works construction and improvement projects, vehicles and large equipment purchases.

Scope

This fund was established by Resolution No. 83-17, adopted by the City Council on June 6, 1983. Resolution No. 83-17 directs a portion of the water and sewer rates be designated annually for capital repairs and improvements for the public works system.

Long Term Debt

IFA Loan # L04001 is for the Skyline Water Tank and is a 20-year loan with an interest rate of 4.62%. Payments began in December 2007 and are made annually, with the final payment due December 2026.

IFA Loan # S08003 is for the Reservoir Covers and is a 20-year loan with an interest rate of 1.00%. Payments began on December 1, 2009, and are made annually, with the final payment due December 1, 2029.

IFA Loan # Y10002 is for the Bear Creek Dam - Waterline Replacement, is a 20-year loan with a 4.04% interest rate. Payments began December 1, 2011, and are made annually, with the final payment due December 1, 2031.

IFA Loan # Y12006 is for Wastewater Treatment Plant - Upgrade, is a 25-year loan with a 2.03% interest rate. Payments began December 1, 2014, and are made annually with the final payment due December 1, 2038.

Kansas State Bank Lease # 336266 is for a Vactor Truck purchase. It is a 5-year lease with a 5.826% interest rate. Payments began in October 2024 and are made annually through October 2028.

IFA Loan # B17002 is for the Waterfront Bridges Project, is a 25-year loan with a 2.486% interest rate. Annual payments began December 1, 2021, with the final payment due December 1, 2045. Resources from the Astoria Road District Fund will be utilized for the repayment of this debt.

Personnel

There are no associated staff positions. The Public Works department administers the fund.

New this year

The Public Works Improvement Fund includes \$500,000 for infrastructure repairs at the 27th & Grand landslide site, \$100,000 for Asset Management software implementation, \$49,500 for a generator and transfer switch for the PW Shop building, and \$294,327 to replace 3 trucks that have aged out of service and a new truck to provide a vehicle for the new Waste Water Maintenance Technician.

City of Astoria, Oregon
Budget Document

PUBLIC WORKS IMPROVEMENT FUND # 176

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
			<u>Resources</u>			
1,103,729	1,485,954	1,244,332	Beginning Fund Balance	1,965,761	1,965,761	1,965,761
31,792	-	-	Grant/Loan Proceeds	50,000	50,000	50,000
			Transfer from Other Fund			
1,699,999	1,500,000	1,500,000	Public Works Fund	1,330,000	1,330,000	1,330,001
66,000	64,200	63,100	Astoria Road District Fund	62,100	62,100	62,100
75,000	75,000	225,000	Combined Sewer Overflow Debt Service Fund	300,000	300,000	300,000
1,840,999	1,639,200	1,788,100	Total Transfers	1,692,100	1,692,100	1,692,101
50,893	18,680	-	Miscellaneous	-	-	-
62,582	70,860	61,448	Interest on Investments	68,000	68,000	68,000
3,089,995	3,214,694	3,093,880	Total Resources	3,775,861	3,775,861	3,775,862
			<u>Requirements</u>			
			Materials and Services:			
-	-	-	Professional Services	200,000	200,000	200,000
124,782	77,796	2,010,000	Repair & Maintenance Services	1,525,000	1,525,000	1,525,000
248,036	163,192	-				
372,818	240,988	2,010,000	Total Materials and Services	1,725,000	1,725,000	1,725,000
			Capital Outlay:			
546,865	741,761	104,000	Machinery & Equipment	457,827	457,827	457,827
546,865	741,761	104,000	Total Capital Outlay	457,827	457,827	457,827
			Debt Service:			
394,548	340,709	450,600	Principal	464,881	464,881	464,881
89,810	86,041	103,950	Interest	188,153	188,153	188,153
484,358	426,750	554,550	Total Debt Service	653,034	653,034	653,034
			Transfer to Other Funds			
200,000	200,000	200,000	Public Works Capital Reserve Fund	625,000	625,000	625,000
200,000	200,000	200,000	Total Transfers to Other Funds	625,000	625,000	625,000
-	-	225,330	Contingency	200,000	200,000	200,000
1,604,041	1,609,498	3,093,880	Total Expenditures	3,660,861	3,660,861	3,660,861
1,485,954	1,605,196	-	Ending Fund Balance	115,000	115,000	115,000
3,089,995	3,214,694	3,093,880	Total Requirements	3,775,861	3,775,861	3,775,861

Historical Data is presented on a budgetary basis as compared to the financial presentation which is accrual basis.

Public Works Improvement Fund		2024-2025 Actual	2025-2026 Budgeted	2026-2027
Materials and Services				
176-3800-620-4540	Professional Services General	77,796	60,000	150,000
176-7400-620-4556	CSO Modeling	0	50,000	50,000
	Subtotal Professional Services	77,796	110,000	200,000
176-5600-660-5790	Sewer Main Rehab/Replace Proj	90,974	600,000	280,000
176-5600-660-5791	Sewer Landslide Repair			320,000
176-7400-660-5793	Stormwater Rehab/Replace Proj	5,265	550,000	550,000
176-8100-660-5795	Water Main Rehab/Rplace Project	64,153	700,000	145,000
176-8100-660-5796	Landslide Water Repair			180,000
176-3800-660-5825	General Repair & Maintenance	2,800	50,000	50,000
	Subtotal Repair and Maintenance	163,192	1,900,000	1,525,000
TOTAL MATERIALS & SERVICES		240,988	2,010,000	1,725,000
Capital Outlay				
176-3800-730-6500	Improvements Other than Bldgs - General	613,317	16,000	39,000
176-5600-730-6500	Improvements Other than Bldgs - Sewer			25,000
176-7400-730-6500	Improvements Other than Bldgs - Storm			25,000
176-8100-730-6500	Improvements Other than Bldgs - Water			25,000
176-3700-740-6650	Machines & Equipment - Engineering	128,444	88,000	50,000
176-3800-740-6650	Machines & Equipment - Shops			293,827
TOTAL CAPITAL OUTLAY		741,761	104,000	457,827
Debt Service				
176-8900-810-6910	Skyline Water Tank Principal	83,016	86,900	91,000
176-8900-810-6915	Skyline Water Tank Interest	12,039	8,250	4,200
176-8900-810-6920	Reservoir Covers Principal	168,310	170,000	172,000
176-8900-810-6925	Reservoir Covers Interest	10,304	8,650	6,930
176-8900-810-6930	Dam Waterline Loan Principal	36,405	37,900	39,500
176-8900-810-6935	Dam Waterline Loan Interest	13,571	12,150	10,600
176-8900-810-6947	WWTP Construction IFA Prin	28,942	29,000	29,331
176-8900-810-6949	WWTP Construction IFA Interst	9,520	9,550	8,323
176-8900-810-6953	Elgin Crosswind St Sweep-Prin	0	0	0
176-8900-810-6954	Elgin Crosswind St Sweep-Inter	0	0	0
176-8900-810-6955	Waterfront Bridges Proj - Prin	24,036	24,250	24,450
176-8900-810-6956	Waterfront Bridges Proj - Int	40,038	38,850	37,650
176-8900-810-6026	Vactor Principal Payment	0	102,550	108,600
176-8900-810-6027	Vactor Interest Payment	568	26,500	20,450
176-8900-810-6957	WWTP Loan Principal Payment			0
176-8900-810-6958	WWTP Loan Interest Payment			100,000
TOTAL DEBT SERVICE		426,750	554,550	653,034

Public Works Improvement Fund		2024-2025 Actual	2025-2026 Budgeted	2026-2027
Transfers Out				
176-9999-850-7546	Transfer to PW Capital Rsv Fd	200,000	200,000	625,000
Subtotal Transfers Out		200,000	200,000	625,000
Contingent Expenditures				
176-9999-910-8020	Contingency	0	225,330	200,000
Subtotal Contingency		0	225,330	200,000
Ending Fund Balance				
176-9999-920-8220	Debt Service Reserve	0	0	40,000
176-9999-950-8520	Ending Fund Balance	1,605,196	0	75,000
Subtotal Ending Fund Balance		1,605,196	0	115,000
TOTAL PUBLIC WORKS IMPROVEMENT FUND		3,214,694	3,093,880	3,775,861

Fund: #178 Public Works Capital Reserve Fund

Purpose

The purpose of this fund is to provide a reserve for transfers from the Public Works Improvement Fund that will address long term capital financial acquisitions and replacements for utilities infrastructure.

Scope

Large capital purchases require that funds be set aside to accumulate a balance sufficient for the purchase. This fund will be used only for funds from the Public Works Improvement Fund budget for future capital purchases/projects. Funds are transferred to this fund from the Public Works Improvement Fund for Capital Project reserves with the most urgent project being the Slow Sand Filter Project.

Personnel

There are no associated staff positions. The Public Works department administers the fund.

New this year

The slow sand filter project began in fiscal year 2025-2026 and is expected to be completed by December of 2027.

City of Astoria, Oregon
Budget Document

PUBLIC WORKS CAPITAL RESERVE FUND # 178

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26- 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
<u>Resources</u>						
1,037,890	1,484,054	1,904,500	Beginning Fund Balance	1,088,500	1,088,500	1,088,500
63,878	76,398	52,500	Interest Earnings	20,000	20,000	20,000
176,211	-		Miscellaneous			
56,980	404,960		Loan Revenue			
			Transfer from Other Fund			
<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	Public Works Improvement Fund	<u>625,000</u>	<u>625,000</u>	<u>625,000</u>
<u>1,534,959</u>	<u>2,165,412</u>	<u>2,157,000</u>	Total Resources	<u>1,733,500</u>	<u>1,733,500</u>	<u>1,733,500</u>
<u>Requirements</u>						
<u>Materials and Services</u>						
-	-	-	Professional Services	-	-	-
-	-	-	Total Materials and Services	-	-	-
<u>Capital Outlay</u>						
<u>50,905</u>	<u>427,384</u>	<u>2,000,000</u>	PW Capital Projects	<u>1,573,900</u>	<u>1,573,900</u>	<u>1,573,900</u>
50,905	427,384	2,000,000	Total Capital Outlay	1,573,900	1,573,900	1,573,900
-	-	157,000	Contingency			
50,905	427,384	2,157,000	Total Expenditures	1,573,900	1,573,900	1,573,900
<u>1,484,054</u>	<u>1,738,028</u>	<u>-</u>	Ending Fund Balance	<u>159,600</u>	<u>159,600</u>	<u>159,600</u>
<u>1,534,959</u>	<u>2,165,412</u>	<u>2,157,000</u>	Total Requirements	<u>1,733,500</u>	<u>1,733,500</u>	<u>1,733,500</u>

2026 / 27 Budget Detail Information

PUBLIC WORKS CAPITAL RESERVE FUND (178 8100)

		<u>Materials and Services</u>	
620	4540	Professional Services	-
		<u>Capital Outlay</u>	
730	6500	PW Capital Projects	1,573,900
910	8020	<u>Contingency</u>	-
950	8520	<u>Ending Fund Balance</u>	<u>159,600</u>
TOTAL PUBLIC WORKS CAPITAL RESERVE FUND			<u>1,733,500</u>

Fund: #191 Library Construction*Purpose*

The purpose of this fund is to receive and expend revenue for the Astoria Public Library Renovation Project.

Scope

The Library Bond Construction Fund was established by Resolution #23-03, adopted February 6, 2023, to account for the resources and requirements associated with the loan proceeds of a \$8,000,000 general obligation bond. City voters approved the bond Measure No. 4-220 at an election held on November 8, 2022. Resolution #23-02 authorized a bond purchase agreement, completed on March 30, 2023, with JP Morgan Chase Bank, N.A. The proceeds, in conjunction with Logan Memorial Fund #412, Library Renovation Fund #414, and State-provided funds and carbon credit funds reserved in Capital Improvement Fund #102, are being used to fund the Astoria Public Library Renovation Project.

Remaining funds will be used first to pay an arbitrage payment for any excess interest accumulated in the fund. Remaining funds can then be used in any way that complies with the initial bond conditions.

Personnel

There are no associated staff positions. The Library Director administers the fund.

New this year

Renovation of the Library building began in the fall of 2024 and was completed in the fall of 2025.

City of Astoria, Oregon
Budget Document

LIBRARY BOND CONSTRUCTION FUND # 191

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26				
<u>Resources</u>						
7,977,023	9,835,233	2,474,300	Beginning Fund Balance	586,573	586,573	586,573
-	-	-	Loan Proceeds	-	-	-
2,500	-	-	Miscellaneous	-	-	-
-	500,000	-	Grant Revenue	-	-	-
460,139	386,147	35,000	Interest on Investments	15,000	15,000	15,000
-	-	-	Transfer from Other Funds	-	-	-
977,600	-	-	Logan Memorial Fund # 412	-	-	-
1,200,000	-	-	Capital Improvement Fund # 102	-	-	-
<u>10,617,262</u>	<u>10,721,380</u>	<u>2,509,300</u>	Total Resources	<u>601,573</u>	<u>601,573</u>	<u>601,573</u>
<u>Requirements</u>						
Arbitrage Payment						
-	-	-	Arbitrage	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
-	-	-	Total Arbitrage Payment	300,000	300,000	300,000
Capital Outlay:						
782,029	6,521,677	2,509,300	Improvements Other Than Bldgs	<u>301,573</u>	<u>301,573</u>	<u>301,573</u>
782,029	6,521,677	2,509,300	Total Capital Outlay	301,573	301,573	301,573
-	-	-	Contingency	-	-	-
782,029	6,521,677	2,509,300	Total Expenditures	601,573	601,573	601,573
9,835,233	4,199,703	-	Ending Fund Balance	-	-	-
<u>10,617,262</u>	<u>10,721,380</u>	<u>2,509,300</u>	Total Requirements	<u>601,573</u>	<u>601,573</u>	<u>601,573</u>

2026 / 27 Detail Budget Information

LIBRARY BOND CONSTRUCTION FUND #191 (191 3200)

<u>Capital Outlay (730)</u>			
675	6040	Arbitrage	300,000
730	6500	Improvements Other Than Buildings	301,573
		Contingency	<u>-</u>
		Ending Fund Balance	<u>-</u>
TOTAL LIBRARY BOND CONSTRUCTION FUND			601,573

Fund: #194 Sewage Lift Station Rehabilitation Project*Purpose*

The purpose of this fund is to receive and expend grant and loan revenue on the Sewage Lift Station Rehabilitation Project.

Scope

The City owns and operates three lift stations as part of the wastewater collection system. Lift stations (3, 4, and 5) are critical to conveying sewage around the base of the peninsula to the City's wastewater treatment plant. The lift stations are over 50 years old, exceeding the anticipated life of the equipment. The Sewage Lift Station Rehabilitation project has become critical. If any of the lift stations fail, it could place an additional burden on the remaining stations, and result in combined sewer overflow to adjacent water bodies. The project includes replacing the screws and slide gate, resurfacing the channels, and replacing control mechanisms and motors with modern components.

Personnel

There are no associated staff positions. The Public Works Director administers the fund.

New this year

The City initiated project design in FY 2023–24 using a Department of Environmental Quality (DEQ) grant and a partially forgivable loan, with a 50% forgiveness. An additional DEQ grant was awarded in FY 2024–25 to support continued project development. In FY 2025–26, the DEQ loan was amended to include the cost of construction, maintaining 50% loan forgiveness. The project is currently underway and is anticipated to be completed in December 2027.

City of Astoria, Oregon
Budget Document

SEWAGE LIFT STATION REHABILITATION PROJECT #194

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>	Resources and Requirements	Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26		Budget Officer	Budget Committee	Governing Body
			<u>Resources</u>			
-	-	-	Beginning Fund Balance	(90)	(90)	(90)
		<u>3,204,028</u>	Loan Proceeds	<u>3,363,000</u>	<u>3,363,000</u>	<u>3,363,000</u>
-	27,215	385,881	Grants	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	Interest on Investments	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>27,215</u>	<u>3,589,909</u>	Total Resources	<u>3,362,910</u>	<u>3,362,910</u>	<u>3,362,910</u>
			<u>Requirements</u>			
	27,215	384,909	Materials & Services:			
			Professional Services	-	-	-
			Capital Outlay:			
-	-	3,205,000	Improvements Other Than Bldgs	3,362,910	3,362,910	3,362,910
-	-	-	Contingency	-	-	-
-	-	3,589,909	Total Expenditures	3,362,910	3,362,910	3,362,910
<u>-</u>	<u>27,215</u>	<u>-</u>	Ending Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>27,215</u>	<u>3,589,909</u>	Total Requirements	<u>3,362,910</u>	<u>3,362,910</u>	<u>3,362,910</u>

2026 / 27 Detail Budget Information

SEWAGE LIFT STATION REHABILITATION PROJECT #194

<u>Capital Outlay (730)</u>		
194-5600-620-4540	Professional Services	-
194-5600-730-6500	Improvements Other Than Buildings	3,362,910
	Contingency	-
	Ending Fund Balance	-
TOTAL SEWAGE LIFT STATION REHABILITATION PROJECT FUND		3,362,910

Fund: #195 Wastewater Treatment Plant Improvement Project

Purpose

The purpose of this fund is to receive and expend grant and loan revenue for the Wastewater Treatment Plant Improvement Project.

Scope

The Wastewater Treatment Plant Improvement Project is necessary to maintain compliance with the City's NPDES Permit for the next 20-year planning window. The City has completed initial designed work, and received an ARPA grant through Business Oregon Infrastructure Finance Authority. Due to increased costs the ARPA grant will not cover the full construction cost of the project. Additional loan and loan forgiveness funds have been made available to the City, also through Business Oregon.

Personnel

There are no associated staff positions. The Public Works Director administers the fund.

New this year

The ARPA funding had to be obligated by December of 2024, and work on this project is in progress. The project is expected to be completed in August 2026.

City of Astoria, Oregon
Budget Document

WASTEWATER TREATMENT PLANT IMPROVEMENT PROJECT FUND #195

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26				
			<u>Resources</u>			
-	-	-	Beginning Fund Balance	-	-	-
322,845	3,180,673	3,309,363	Grants	-	-	-
		4,959,232	Loan Proceeds	1,207,475	1,207,475	1,207,475
-	-	-	Interest on Investments	-	-	-
<u>322,845</u>	<u>3,180,673</u>	<u>8,268,595</u>	Total Resources	<u>1,207,475</u>	<u>1,207,475</u>	<u>1,207,475</u>
			<u>Requirements</u>			
			Capital Outlay:			
328,327	3,328,867	8,268,595	Improvements Other Than Bldgs	1,207,475	1,207,475	1,207,475
-	-		Contingency			
328,327	3,328,867	8,268,595	Total Expenditures	1,207,475	1,207,475	1,207,475
<u>(5,482)</u>	<u>(148,194)</u>	<u>-</u>	Ending Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
<u>322,845</u>	<u>3,180,673</u>	<u>8,268,595</u>	Total Requirements	<u>1,207,475</u>	<u>1,207,475</u>	<u>1,207,475</u>

2026 / 27 Detail Budget Information

WASTEWATER TREATMENT PLANT IMPROVEMENT PROJECT FUND #195		
195-5600-730-6500	<u>Capital Outlay (730)</u>	
	Capital - Improvements	1,207,475
	Contingency	-
	Ending Fund Balance	<u>-</u>
TOTAL WASTEWATER TREATMENT PLANT IMPROVEMENT PROJECT FUND		<u>1,207,475</u>

Fund: #196 16th Street Water Distribution Project

Purpose

The purpose of this fund is to receive and expend grant and loan revenue for the 16th Street Water Distribution Project.

Scope

This project replaced the tunnel waterline with a 24-inch HDPE pipe which will be seismically resilient and will significantly reduce the risk of failure for water supply to a large service area of the north slope of Astoria. Design and construction funding utilized American Rescue Plan Act (ARPA) funds managed by Business Oregon Infrastructure Finance Authority (IFA).

Personnel

There are no associated staff positions. The Public Works department administers the fund.

New this year

The ARPA funding had to be obligated by December of 2024 and spent by December of 2026. This project was completed in May 2026.

City of Astoria, Oregon
Budget Document

16TH STREET WATER DISTRIBUTION PROJECT FUND #196

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26				
			<u>Resources</u>			
-	-	-	Beginning Fund Balance	-	-	-
351,077	269,274	2,076,526	Grants	-	-	-
-	-	-	Interest on Investments	-	-	-
<u>351,077</u>	<u>269,274</u>	<u>2,076,526</u>	Total Resources	<u>-</u>	<u>-</u>	<u>-</u>
			<u>Requirements</u>			
423,178	212,749	2,076,526	Capital Outlay:			
			Improvements Other Than Bldgs	-	-	-
-	-		Contingency			
423,178	212,749	2,076,526	Total Expenditures	-	-	-
<u>(72,101)</u>	<u>56,525</u>	<u>-</u>	Ending Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
<u>351,077</u>	<u>269,274</u>	<u>2,076,526</u>	Total Requirements	<u>-</u>	<u>-</u>	<u>-</u>

2026 27 Detail Budget Information

16TH STREET WATER DISTRIBUTION PROJECT FUND #196

196-8100-730-6500	<u>Capital Outlay (730)</u>	
	Capital Improvements	-
	Contingency	-
	Ending Fund Balance	<u>-</u>
TOTAL 16TH STREET WATER DISTRIBUTION PROJECT FUND		<u>-</u>

Fund: #197 Pipeline Road Waterline Resilience Project

Purpose

The purpose of this fund is to receive and expend grant and loan revenue for the Pipeline Road Waterline Resilience Project.

Scope

This project includes the engineering services and construction identified as the next critical water system element in need of attention for water system recovery goals established in the City Water System Master plan. Design and construction funding will utilize American Rescue Plan Act (ARPA) funds managed by Business Oregon Infrastructure Finance Authority (IFA).

Personnel

There are no associated staff positions. The Public Works department administers the fund.

New this year

The ARPA funding had to be obligated by December of 2024, and used by December 2026. This project was completed in February of 2026.

City of Astoria, Oregon
Budget Document

PIPELINE ROAD WATERLINE RESILIENCE PROJECT FUND # 197

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26				
<u>Resources</u>						
-	-	-	Beginning Fund Balance	-	-	-
302,433	797,554	1,092,551	Grants	-	-	-
-	-	-	Interest on Investments	-	-	-
<u>302,433</u>	<u>797,554</u>	<u>1,092,551</u>	Total Resources	<u>-</u>	<u>-</u>	<u>-</u>
<u>Requirements</u>						
350,170	1,604,464	1,092,551	Capital Outlay: Improvements Other Than Bldgs	-	-	-
-	-		Contingency			
350,170	1,604,464	1,092,551	Total Expenditures	-	-	-
<u>(47,737)</u>	<u>(806,910)</u>	<u>-</u>	Ending Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
<u>302,433</u>	<u>797,554</u>	<u>1,092,551</u>	Total Requirements	<u>-</u>	<u>-</u>	<u>-</u>

2026-27 Detail Budget Information

PIPELINE ROAD WATERLINE RESILIENCE PROJECT FUND # 197		
197-8100-730-6650	<u>Capital Outlay (730)</u>	
	Capital - Improvements	-
	Contingency	-
	Ending Fund Balance	<u>-</u>
TOTAL PIPELINE ROAD WATERLINE RESILIENCE PROJECT FUND		<u><u>-</u></u>

Fund: #198 Pre-Disaster Landslide Storm Drainage Project

Purpose

The purpose of this fund is to receive and expend grant revenue for the Pre-Disaster Landslide Storm Drainage Project.

Scope

This project was paid for by a FEMA grant in the amount of \$676,406, and a Business Oregon IFA grant in the amount of \$225,469 for the required match. The project was to design and construct mitigation projects on the two most vulnerable areas as identified in the Natural Hazard Mitigation Plan. The project was completed during the 2024-25 fiscal year.

Personnel

There are no associated staff positions. The Public Works Director administers the fund.

New this year

The project is completed. The summary sheet will remain in the budget for the next three years in compliance with Oregon budget laws.

City of Astoria, Oregon
Budget Document

PRE-DISASTER LANDSLIDE STORM DRAINAGE PROJECT FUND # 198

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>	Resources and Requirements	Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26		Budget Officer	Budget Committee	Governing Body
			<u>Resources</u>			
-	-	-	Beginning Fund Balance	-	-	-
-	847,828	-	Grants			
-	-	-	Interest on Investments	-	-	-
-	847,828	-	Total Resources	-	-	-
			<u>Requirements</u>			
			Materials & Services			
-		-	Professional Services			
			Capital Outlay:			
-	779,024	-	Improvements Other Than Bldgs			
-	-	-	Contingency			
-	779,024	-	Total Expenditures	-	-	-
-	68,804	-	Ending Fund Balance	-	-	-
-	847,828	-	Total Requirements	-	-	-

2026-27 Detail Budget Information

PRE-DISASTER LANDSLIDE STORM DRAINAGE PROJECT FUND # 198

		<u>Capital Outlay (730)</u>	
198-7400-730-6650	Improvements Other Than Buildings		-
	Contingency		-
	Ending Fund Balance		-
		TOTAL PRE-DISASTER LANDSLIDE STORM DRAINAGE PROJECT FUND	-

Fund: #250 Local Improvement Debt Service*Purpose*

This fund has been closed but is retained in the budget until the two prior years show no activity.

History

This fund was established to account for debt service requirements of a bond issue made for the financing of several local improvement projects. The fund's initial purpose was served after closure of the local improvement loans but retained a small residual balance. In May 2012 Clatsop County settled property tax assessment and penalties challenge by Georgia Pacific-Wauna Mill. Proceeds for the 10-year repayment period of the settlement charges are retained in this fund to offset the City's share of Clatsop County issued bonds, because of the settlement with the Wauna Mill. Annually funds are transferred to the General Fund to offset the property tax withheld by the County for Astoria's share of the bond repayment. The final bond debt service payment was paid 12/31/2021.

Amounts due to other funds were redistributed to other funds to offset PERS increases, and the remaining funds were transferred to General Fund on close out of the fund.

Information is provided for historical reference.

City of Astoria, Oregon
Budget Document

LOCAL IMPROVEMENT DEBT SERVICE FUND # 250

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u> FYE 6/30/24	<u>Actual Data</u> FYE 6/30/25	<u>Adopted Budget</u> FYE 6/30/26	<u>Resources and Requirements</u>	<u>Proposed by</u> Budget Officer	<u>Approved by</u> Budget Committee	<u>Adopted by</u> Governing Body
<u>Resources</u>						
52,954	813	-	Beginning Fund Balance	-	-	-
		-	Resources due to other funds	-	-	-
<u>1,121</u>	<u>39</u>	<u>-</u>	Interest Earnings	<u>-</u>	<u>-</u>	<u>-</u>
<u>54,075</u>	<u>852</u>	<u>-</u>	Total Resources	<u>-</u>	<u>-</u>	<u>-</u>
<u>Requirements</u>						
<u>Transfer to Other Funds</u>						
53,262	852	-	General Fund	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	Public Works Fund	<u>-</u>	<u>-</u>	<u>-</u>
53,262	852	-	Total Transfers	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	Contingency	<u>-</u>	<u>-</u>	<u>-</u>
53,262	852	-	Total Expenditures	-	-	-
<u>813</u>	<u>-</u>	<u>-</u>	Ending Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
<u>54,075</u>	<u>852</u>	<u>-</u>	Total Requirements	<u>-</u>	<u>-</u>	<u>-</u>

2026 / 27 Budget Detail Information

LOCAL IMPROVEMENT DEBT SERVICE FUND (250 2001)			
850	7567	Transfers to Other Funds	
		General Fund	<u>-</u>
		TOTAL TRANSFERS TO OTHER FUNDS	-
910	8020	Contingency	-
950	8520	Ending Fund Balance	<u>-</u>
TOTAL LOCAL IMPROVEMENT DEBT SERVICE FUND			<u>-</u>

Fund: #261 Library Debt Service

Purpose

The purpose of this fund is to collect tax revenue to pay the Library bond debt service.

Scope

This is the general obligation bond for the Library Renovation Project. The issued amount was \$8,000,000. The interest rate is 3.52%. The final payment will be made in June of 2039.

The payment due in 2026-27 is:

Principal – \$380,000

Interest – \$250,624

Total Payment – \$630,624

Personnel

There are no associated staff positions. The Finance department administers the fund.

City of Astoria, Oregon
Budget Document

LIBRARY BOND DEBT SERVICE FUND # 261

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u> FYE 6/30/24	FYE 6/30/25	<u>Adopted Budget</u> FYE 6/30/26	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<u>Resources</u>						
-	(13,659)	(21,917)	Beginning Fund Balance	3,923	3,923	3,923
538,974	592,323	623,685	Property TAX GO Bond Proceeds	623,685	623,685	623,685
6,681	9,543	10,000	Interest Earnings	10,000	10,000	10,000
<u>545,655</u>	<u>588,207</u>	<u>611,768</u>	Total Resources	<u>637,608</u>	<u>637,608</u>	<u>637,608</u>
<u>Requirements</u>						
<u>Debt Service</u>						
230,000	305,000	505,312	Principal	380,000	380,000	380,000
329,315	273,504	125,312	Interest	250,624	250,624	250,624
559,315	578,504	630,624	Total Debt Service	630,624	630,624	630,624
-	-	-	Contingency	-	-	-
559,315	578,504	630,624	Total Expenditures	630,624	630,624	630,624
<u>(13,660)</u>	<u>9,703</u>	<u>(18,856)</u>	Ending Fund Balance	<u>6,984</u>	<u>6,984</u>	<u>6,984</u>
<u>545,655</u>	<u>588,207</u>	<u>611,768</u>	Total Requirements	<u>637,608</u>	<u>637,608</u>	<u>637,608</u>

2026 / 27 Budget Detail Information

LIBRARY BOND DEBT SERVICE FUND (261 8900)			
Debt Service			
850	7567	Principal	380,000
850	7550	Interest	<u>250,624</u>
			630,624
TOTAL TRANSFERS TO OTHER FUNDS			
910	8020	Contingency	-
950	8520	Ending Fund Balance	<u>6,984</u>
TOTAL LIBRARY BOND DEBT SERVICE FUND			637,608

Fund: #263 8th Street Waterline Debt Service

Purpose

The purpose of this fund is to collect funds for repayment of the 8th Steet Waterline Project loan from Business Oregon.

Scope

Columbia Pacific Economic Development District (Col-Pac) administers the loan for the City of Astoria. The 8th Street Waterline improvement was necessary for the Bowline Hotel to operate safely. Business Oregon offered the loan but the recipient had to be the City. Col-Pac collects payments from the hotel and remits them to the City to make the payments to Business Oregon.

The total amount of the loan is \$390,000 with a 2.53% interest rate. The first payment was made in December of 2025. The loan is for a 10-year period.

The next payment is due in December 2026. The payment will include \$35,517.95 principal and \$8,956.08 interest for a total payment of \$44,474.

Personnel

There are no associated staff positions. The Finance department administers the fund.

City of Astoria, Oregon
Budget Document

8TH STREET WATERLINE DEBT SERVICE #263

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u> FYE 6/30/24	<u>Actual Data</u> FYE 6/30/25	<u>Adopted Budget</u> FYE 6/30/26	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<u>Resources</u>						
-	-	-	Beginning Fund Balance	-	-	-
-	-	61,000	ColPac Loan Payment	45,000	45,000	45,000
-	-	-	Interest Earnings	100	100	100
-	-	61,000	Total Resources	45,100	45,100	45,100
<u>Requirements</u>						
<u>Debt Service</u>						
-	-	44,630	Principal	35,518	35,518	35,518
-	-	9,867	Interest	8,956	8,956	8,956
-	-	54,497	Total Debt Service	44,474	44,474	44,474
-	-	-	Contingency	-	-	-
-	-	54,497	Total Expenditures	44,474	44,474	44,474
-	-	6,503	Ending Fund Balance	626	626	626
-	-	61,000	Total Requirements	45,100	45,100	45,100

2026 / 27 Budget Detail Information

<u>8TH STREET WATERLINE DEBT SERVICE #263 (263 8900)</u>			
Debt Service			
850	7567	Principal	35,518
850	7550	Interest	8,956
			44,474
TOTAL TRANSFERS TO OTHER FUNDS			
910	8020	Contingency	-
950	8520	Ending Fund Balance	626
TOTAL LIBRARY BOND DEBT SERVICE FUND			45,100

Fund: #270 Combined Sewer Overflow Debt Service Fund

Purpose

This fund accounts for the surcharge resources, debt service on loans used to finance the combined sewer overflow (CSO) projects and transfers to Public Works Improvement and Public Works Funds for the ongoing monitoring expenses associated with completed CSO projects, as well as work for upcoming projects.

Scope

This multi-million-dollar program is mandated by the Oregon Department of Environmental Quality to reduce the amount of contaminated water being discharged into the Columbia River and Young's Bay. In 2002, a CSO Surcharge was established to pay the debt service on the loans that funded the mandated CSO reduction projects.

Loan Description	Rate	Term	Payments	Final Pmnt
OR DEQ Loan # R11790	3.14%	20 year	semi-annual	6/1/2026
OR DEQ Loan # R11791	3.06%	20 year	semi-annual	12/1/2027
OR DEQ Loan # R11792	2.85%	20 year	semi-annual	12/1/2029
OR DEQ Loan # R11793	2.95%	20 year	semi-annual	6/31/2031
OR DEQ Loan # R06117	0.00%	20 year	semi-annual	6/1/2031
IFA Loan # Y12004	1.94%	25 year	annual	12/1/2038
IFA Loan # Y14006	2.09%	25 year	annual	12/1/2042

Personnel

There are no associated staff positions. The Finance Director administers the fund in conjunction with the Public Works Director.

City of Astoria, Oregon
Budget Document

COMBINED SEWER OVERFLOW (CSO) DEBT SERVICE FUND # 270

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26- 6/30/27</u>			
<u>Actual Data</u> FYE 6/30/24	<u>FYE 6/30/25</u>	<u>Adopted Budget</u> FYE 6/30/26	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			<u>Resources</u>			
1,038,511	1,167,856	950,000	Beginning Fund Balance	1,050,000	1,050,000	1,050,000
2,029,937	2,086,409	2,124,945	Charges for Service	2,185,000	2,185,000	2,185,000
43,635	43,009	33,250	Interest Earnings	39,000	39,000	39,000
<u>3,112,083</u>	<u>3,297,274</u>	<u>3,108,195</u>	Total Resources	<u>3,274,000</u>	<u>3,274,000</u>	<u>3,274,000</u>
			<u>Requirements</u>			
			Materials & Services:			
26,351	21,575	30,000	Professional Services	30,000	30,000	30,000
26,351	21,575	30,000	Total Materials & Services	30,000	30,000	30,000
			Debt Service			
1,426,441	1,461,619	1,497,750	Principal	1,287,952	1,287,952	1,287,952
341,435	306,258	270,114	Interest	235,101	235,101	235,101
<u>1,767,876</u>	<u>1,767,877</u>	<u>1,767,864</u>	Total Debt Service	<u>1,523,053</u>	<u>1,523,053</u>	<u>1,523,053</u>
			Transfer to Other Funds			
75,000	75,000	225,000	Public Works Improvement Fund	300,000	300,000	300,000
75,000	75,000	75,000	Public Works Fund	75,000	75,000	75,000
<u>150,000</u>	<u>150,000</u>	<u>300,000</u>	Total Transfer to Other Funds	<u>375,000</u>	<u>375,000</u>	<u>375,000</u>
-	-	100,000	Contingency	100,000	100,000	100,000
1,944,227	1,939,452	2,197,864	Total Expenditures	2,028,053	2,028,053	2,028,053
			Reserved for Future Expenditures	300,000	300,000	300,000
<u>1,167,856</u>	<u>1,357,822</u>	<u>910,331</u>	Debt Service Reserve	531,865	531,865	531,865
<u>3,112,083</u>	<u>3,297,274</u>	<u>3,108,195</u>	Ending Fund Balance	<u>414,082</u>	<u>414,082</u>	<u>414,082</u>
			Total Requirements	<u>3,274,000</u>	<u>3,274,000</u>	<u>3,274,000</u>

Combined Sewer Overflow (CSO) Debt Service Fund		2024-2025 Actual	2025-2026 Budgeted	2026-2027
Materials and Services				
270-8900-620-4560	DEQ Administrative Fees	21,575	30,000	30,000
	Subtotal Professional Services	21,575	30,000	30,000
TOTAL MATERIALS & SERVICES		21,575	30,000	30,000
Debt Service				
270-8900-810-6934	Principal Only - ARRA #R06117	100,000	100,000	100,000
270-8900-810-6936	CSO Loan #11793 Principal	194,617	200,401	206,500
270-8900-810-6938	CSO Loan #11793 Interest	42,529	36,745	30,800
270-8900-810-6940	CSO Loan #11790 Principal	237,715	245,223	0
270-8900-810-6945	CSO Loan #11790 Interest	13,313	5,790	0
270-8900-810-6950	CSO Loan #11791 Principal	167,917	173,095	178,500
270-8900-810-6955	CSO Loan #11791 Interest	17,413	12,235	6,900
270-8900-810-6960	CSO Loan #11792 Principal	273,922	117,922	289,900
270-8900-810-6965	CSO Loan #11792 Interest	35,000	100,000	19,100
270-8900-810-6984	CSO Loan IFA #Y12004 Principal	259,963	265,006	275,952
270-8900-810-6985	CSO Loan IFA #Y12004 Interest	88,486	83,443	78,301
270-8900-810-6986	CSO Loan #Y14006 - Principal	227,485	232,240	237,100
270-8900-810-6987	CSO Loan #Y14006 - Interest	109,518	104,764	100,000
TOTAL DEBT SERVICE		1,767,878	1,558,942	1,523,053
Transfers Out				
270-9000-850-7550	Transfer to Public Works Fund	75,000	75,000	75,000
270-9000-850-7557	Transfer to PWIF	75,000	225,000	300,000
	Subtotal Transfers Out	150,000	300,000	375,000
Contingent Expenditures				
270-9100-910-8020	Contingency	0	100,000	100,000
	Subtotal Contingency	0	100,000	100,000
Ending Fund Balance				
270-9500-920-8220	Reserved for CSO Monitoring Equipment	0	0	300,000
270-9500-920-8221	Debt Service Reserve	0	0	531,865
270-9500-950-8520	Ending Fund Balance	1,357,822	910,331	414,082
	Subtotal Ending Fund Balance	1,357,822	910,331	1,245,947
TOTAL COMBINED SEWER OVERFLOW DEBT SERVICE FUND		3,297,275	2,899,273	3,274,000



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ENTERPRISE FUNDS

Fund: #301 Public Works Operations*Purpose*

To effectively develop and maintain public infrastructure and facilities that support the social, economic, and environmental needs of our community. Public Works staff operate, maintain and improve the City's streets, water system, wastewater system, stormwater system, and sanitation. This fund also supports the Engineering Division and Public Works Administration.

Scope

The Public Works Department is the largest department within the City. Its primary mission is to rebuild, improve and protect essential infrastructure, including the transportation system; water supply and treatment; sewer collection and treatment; stormwater conveyance; public buildings; and other facilities critical to the community.

Astoria has some of the oldest infrastructure in the state dating back to 1895, with much of our infrastructure at an age of 50 to 120 years old. By comparison, typical infrastructure design life ranges from 20 to 50 years. In addition, much of this infrastructure resides within geologically unstable areas that are either actively moving or are expected to experience significant movement during a seismic event, creating ongoing and complex challenges.

Our Vision

The City of Astoria Public Works Department will be a recognized leader in the delivery of public services; known for our responsiveness, proactive approach, reliability, good stewardship of fiscal and human resources, and caring attention given to the community.

Personnel

The Public Works Department, under the oversight of the Public Works Director, is comprised of 35 full-time staff and temporary workers as needed. Actual employee time is charged to each division based on type of work completed. On any given day, an employee may show time worked for one or several divisions.

City of Astoria, Oregon
Budget Document

PUBLIC WORKS FUND # 301

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Resources & Requirements	Budget Officer	Budget Committee	Governing Body
<u>Resources</u>						
43,271,842	42,005,101	907,000	Beginning Fund Balance	1,040,300	1,040,300	1,040,300
37,291	245,041	50,000	Charges for Services:			
4,640,377	4,838,583	5,137,560	Engineering	50,000	50,000	50,000
2,424,278	2,593,596	2,793,850	Water	5,474,760	5,474,760	5,474,760
75,985	177,062	-	Sewer	2,982,240	2,982,240	2,982,240
			Streets	-	-	-
7,177,931	7,854,282	7,981,410	Total Charges for Services	8,507,000	8,507,000	8,507,000
			Transfers from Other Funds:			
724,000	546,261	959,800	State Tax Street Fund	909,000	909,000	909,000
30,315	30,250	60,000	General Fund	30,000	30,000	30,000
75,000	75,000	75,000	CSO Debt Service Fund	75,000	75,000	75,000
65,175	56,117	42,000	Interest	50,000	50,000	50,000
-	-	-	Grants	-	-	-
40,116	48,174	75,000	Miscellaneous	97,000	97,000	97,000
51,384,379	50,615,185	10,100,210	Total Resources	10,708,300	10,708,300	10,708,300
<u>Requirements</u>						
			Expenditures by Department:			
1,463,607	1,809,218	1,934,570	Engineering	2,061,450	2,061,450	2,061,450
702,718	809,377	769,880	Shop and Yard	885,590	885,590	885,590
476,006	494,583	781,700	Streets	708,370	708,370	708,370
49,452	40,474	113,310	Sanitation	72,870	72,870	72,870
1,316,079	1,514,164	1,581,640	Sewer	1,847,710	1,847,710	1,847,710
137,248	135,081	277,390	Stormwater	266,480	266,480	266,480
1,778,965	2,187,976	2,310,190	Water	2,507,470	2,507,470	2,507,470
-	-	229,540	Contingency	162,660	162,660	162,660
5,924,075	6,990,873	7,998,220	Total Expenditures by Department	8,512,600	8,512,600	8,512,600
			Transfers to Other Departments			
6,650	4,180	6,690	Emergency Communications	5,700	5,700	5,700
1,700,000	1,500,000	1,500,000	Public Works Improvement Fund	1,330,000	1,330,000	1,330,000
414,600	414,600	745,300	General Fund	860,000	860,000	860,000
2,121,250	1,918,780	2,251,990	Total Transfers to Other Departments	2,195,700	2,195,700	2,195,700
8,045,325	8,909,653	10,250,210	Total Expenditures	10,708,300	10,708,300	10,708,300
			Accrual Adjustments for:			
1,834,913	1,848,149	-	Depreciation	-	-	-
(612,221)	(1,964,598)	-	Loss on Sale/Disposal	-	-	-
117,507	9,263	-	Capitalized Expenditures-GASB 68	-	-	-
(6,246)	(5,138)	-	Net OPEB Obligations	-	-	-
42,005,101	41,817,856	-	Ending Fund Balance	-	-	-
51,384,379	50,615,185	10,250,210	Total Requirements	10,708,300	10,708,300	10,708,300

NOTE: Generally Accepted Accounting Principles (GAAP) require a business-type fund to maintain its budgetary fund balance on a full accrual basis. The fund balances for the June 30, 2024 and 2025 actual data include cash, inventory, accounts receivable and fixed assets. Cash for the Public Works Fund at June 30, 2024 was \$ 1,605,252 and at June 30, 2025 was \$ 1,338,926

City of Astoria, Oregon
Budget Document
PUBLIC WORKS FUND #301

Summary of Expenditures

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Requirements	Budget Officer	Budget Committee	Governing Body
Personnel Services:						
1,324,384	1,651,424	1,738,110	Engineering	1,879,990	1,879,990	1,879,990
497,131	578,340	524,730	Shop & Yard	638,380	638,380	638,380
211,521	219,316	396,600	Streets	286,770	286,770	286,770
1,813	1,337	65,510	Sanitation	18,020	18,020	18,020
783,580	923,778	819,990	Sewer	1,054,600	1,054,600	1,054,600
90,984	93,130	136,990	Stormwater	133,580	133,580	133,580
1,068,793	1,151,470	1,348,960	Water	1,485,820	1,485,820	1,485,820
3,978,206	4,618,795	5,030,890	Total Personnel Services	5,497,160	5,497,160	5,497,160
34.2	36.8	37.2	FTEs	36.8	36.8	36.7
Materials & Services:						
134,104	152,372	196,460	Engineering	181,460	181,460	181,460
203,480	219,827	239,150	Shop & Yard	247,210	247,210	247,210
252,347	264,273	385,100	Streets	421,600	421,600	421,600
47,058	39,137	47,800	Sanitation	54,850	54,850	54,850
560,763	555,872	749,150	Sewer	781,110	781,110	781,110
46,250	34,999	140,400	Stormwater	132,900	132,900	132,900
692,718	1,021,925	961,230	Water	1,021,650	1,021,650	1,021,650
1,936,720	2,288,405	2,719,290	Total Materials & Services	2,840,780	2,840,780	2,840,780
Capital Outlay:						
-	4,760	-	Engineering	-	-	-
9,149	11,563	6,000	Shop & Yard	-	-	-
-	-	-	Streets	-	-	-
-	-	-	Sanitation	-	-	-
-	34,155	12,500	Sewer	12,000	12,000	12,000
-	6,953	-	Stormwater	-	-	-
-	26,242	-	Water	-	-	-
9,149	83,673	18,500	Total Capital Outlay	12,000	12,000	12,000
Transfers to Other Funds:						
6,650	4,180	6,690	Emergency Communications	5,700	5,700	5,700
1,700,000	1,500,000	1,474,670	Public Works Improvement Fund	1,330,000	1,330,000	1,330,000
414,600	414,600	745,300	General Fund	860,000	860,000	860,000
2,121,250	1,918,780	2,226,660	Total Transfers to Other Funds	2,195,700	2,195,700	2,195,700
-	-	229,540	Contingency	162,660	162,660	162,660
8,045,325	8,909,653	10,224,880	Total Expenditures	10,708,300	10,708,300	10,708,300

Fund:	#301	Public Works Operations
Department	#3700	Engineering

Purpose

The Engineering Division is responsible for a wide range of current and future capital improvements projects taking place within the City.

Scope

This division performs or manages all engineering and technical services for the City, including design work, contract administration and grant administration for the city water system, sanitary sewer system, docks, streets, sidewalks, storm drainage and other public works projects. The Engineering Division participates in development review in collaboration with the Community Development Department and maintains Public Works records such as the City utility maps, as-built drawings and our Geographical Information System (GIS). Engineering provides services to other City Departments such as management of design and construction of community development projects, including docks and walkways. The department also handles traffic, trees, sidewalk, junk, and hazard complaints lodged by citizens. This division is also responsible for forest resources management, including timber harvest and carbon credit projects. Additionally, this division serves as the City's administrator of city-owned real property by managing easements, vacations, licenses, and sales of City property. Public Works Administration is also paid out of this fund.

Personnel

Nine full-time positions plus extra help and overtime

City of Astoria, Oregon
Budget Document
PUBLIC WORKS FUND

Expenditures (by department)
ENGINEERING # 3700

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26- 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Requirements	Budget Officer	Budget Committee	Governing Body
Personnel Services:						
819,209	1,035,682	954,650	Regular Salaries	1,040,910	1,040,910	1,040,910
3,265	8,684	4,360	Overtime	26,780	26,780	26,780
40,788	58,146	135,520	Extra Help	131,040	131,040	131,040
67,660	82,024	88,110	Taxes	96,500	96,500	96,500
183,606	204,756	220,860	Insurance	249,650	249,650	249,650
196,835	249,110	310,110	Retirement Contributions	308,280	308,280	308,280
13,021	13,022	24,500	Workers' Compensation	26,830	26,830	26,830
1,324,384	1,651,424	1,738,110	Total Personnel Services	1,879,990	1,879,990	1,879,990
10.4	13.0	9.3	FTEs	9.3	9.3	9.3
Materials and Services:						
7,461	5,040	7,500	Office Supplies	7,500	7,500	7,500
4,331	4,641	8,250	Operating Supplies	8,250	8,250	8,250
612	2,043	2,100	Repair & Maintenance Supplies	3,100	3,100	3,100
230	1,053	1,800	Small Tools & Minor Equipment	1,000	1,000	1,000
1,568	2,777	3,500	Training	3,500	3,500	3,500
3,419	1,243	5,000	Conferences, Meetings & Travel	5,000	5,000	5,000
1,055	893	1,100	Memberships & Dues	1,250	1,250	1,250
-	473	1,000	Advertising	1,100	1,100	1,100
77,809	89,120	108,200	Professional Services	94,200	94,200	94,200
3,342	3,711	4,100	Communications	4,000	4,000	4,000
5,671	10,409	7,000	Repair & Maintenance Services	8,250	8,250	8,250
670	745	460	Licenses and Permits	460	460	460
1,445	1,448	4,850	Miscellaneous	4,400	4,400	4,400
26,491	28,776	41,600	Technology Services	39,450	39,450	39,450
134,104	152,372	196,460	Total Materials and Services	181,460	181,460	181,460
Capital Outlay:						
-	4,760	-	Machinery & Equipment	-	-	-
-	4,760	-	Total Capital Outlay	-	-	-
1,458,488	1,808,556	1,934,570	Total Expenditures	2,061,450	2,061,450	2,061,450

PUBLIC WORKS FUND		2024-2025 Actual	2025-2026 Budgeted	2026-2027
ENGINEERING				
Personnel Services				
301-3700-410-2020	Straight Time - Regular	1,035,682	954,650	1,040,910
	Subtotal Regular Salaries	1,035,682	954,650	1,040,910
301-3700-410-2045	Overtime	8,684	4,360	26,780
301-3700-410-2085	Extra Help	58,146	135,520	131,040
301-3700-415-2220	FICA Social Security	63,100	67,980	74,550
301-3700-415-2225	FICA Medicare	14,757	15,920	17,200
301-3700-415-2230	Insurance	204,756	220,860	249,650
301-3700-415-2235	Retirement Contributions	249,110	310,110	308,280
301-3700-415-2240	Worker Compensation	13,022	24,500	26,830
301-3700-415-2242	Paid Leave Oregon	4,167	4,210	4,750
	Subtotal Payroll Taxes	615,743	783,460	839,080
TOTAL PERSONNEL SERVICES		1,651,425	1,738,110	1,879,990
Materials and Services				
301-3700-510-3045	General Office Supplies	5,040	7,500	7,500
	Subtotal Office Supplies	5,040	7,500	7,500
301-3700-515-3120	Books / Periodicals	0	250	250
301-3700-515-3180	Fuel Oil Lubricants	2,106	4,000	4,000
301-3700-515-3310	General Operating Supplies	2,535	4,000	4,000
	Subtotal Operating Supplies	4,641	8,250	8,250
301-3700-525-3525	Motor Vehicle Repair Parts	2,021	2,000	3,000
301-3700-525-3640	Other Repair & Maint Supplies	21	100	100
	Subtotal Repair & Maintenance Supplies	2,043	2,100	3,100
301-3700-530-3720	Small Tools	34	1,000	1,000
301-3700-530-3730	Steel Toe Boots	1,020	800	0
	Subtotal Small Tools	1,053	1,800	1,000
301-3700-610-4090	Training & Workshops	2,777	3,500	3,500
	Subtotal Training	2,777	3,500	3,500
301-3700-615-4260	Conference / Meeting Expenses	1,243	5,000	5,000
301-3700-615-4265	Travel	662	0	0
	Subtotal Travel, Conferences & Meetings	1,243	5,000	5,000
301-3700-620-4390	Network Maintenance	16,284	16,500	17,500
301-3700-620-4395	Email Hosting	432	500	500
301-3700-620-4500	Survey And Design Assistance	50,120	50,000	50,000
301-3700-620-4539	VOIP Cisco/Obsidian Support	0	1,200	1,200
301-3700-620-4540	Professional Services General	22,284	40,000	25,000
	Subtotal Professional Services	89,120	108,200	94,200
301-3700-630-4830	American Public Works Associat	597	800	900
301-3700-630-4835	American Society Of Civil Engi	296	300	350
	Subtotal Memberships & Dues	893	1,100	1,250
301-3700-635-4920	Cell Phones	3,711	4,000	4,000
301-3700-635-4922	Conference Calls	0	100	0
	Subtotal Communications	3,711	4,100	4,000

PUBLIC WORKS FUND		2024-2025 Actual	2025-2026 Budgeted	2026-2027
ENGINEERING				
301-3700-640-5022	Advertising - Recruitment	473	500	600
301-3700-640-5030	Advertising - Public Notices	0	500	500
	Subtotal Advertising	473	1,000	1,100
301-3700-645-5060	Insurance - Liability / EAP	182	150	200
301-3700-645-5070	Insurance - Liability Drone	0	2,200	2,200
	Subtotal Insurance	182	2,350	2,400
301-3700-660-5660	Engineering Copier	2,122	2,500	2,500
301-3700-660-5785	Motor Vehicles /Auto Body Shop	628	500	750
301-3700-660-5805	Survey And Other Equipment	5,459	1,500	2,500
	Subtotal Repair & Maintenance Services	8,209	4,500	5,750
301-3700-665-5860	Photocopy Machine	2,200	2,500	2,500
	Subtotal Equipment	2,200	2,500	2,500
301-3700-675-5925	Credit Card Processing Fees	1,266	2,500	2,000
301-3700-675-6010	License Renewal	745	460	460
	Subtotal Miscellaneous	2,011	2,960	2,460
301-3700-685-6205	Computer Software	2,049	1,500	7,750
301-3700-685-6207	Non-Contract IT Services	0	0	0
301-3700-685-6208	Information Technology Consult	0	0	0
301-3700-685-6212	GIS Consulting	11,730	15,000	15,000
301-3700-685-6235	Computer Hardware Maintenance	2,009	3,000	0
301-3700-685-6245	Computer Hardware	3,318	14,100	4,800
301-3700-685-6255	IT Maintenance contract	9,670	8,000	11,900
	Subtotal Technology Services	28,776	41,600	39,450
TOTAL MATERIALS & SERVICES		152,373	196,460	181,460
Capital Outlay				
301-3700-740-6650	Capital Outlay-Mach & Equip	4,760	0	0
	Subtotal Capital Outlay	4,760	0	0
TOTAL CAPITAL OUTLAY		9,520	0	0
TOTAL ENGINEERING		1,813,318	1,934,570	2,061,450

Fund: #301 Public Works Operations
Department: #3800 Shop & Yard

Purpose

The Shop and Yard division is responsible for providing administrative support for all the Public Works Fund divisions, and vehicle maintenance for all City vehicles.

Scope

The Shop & Yard division provides vehicle and equipment maintenance for all City departments. This department maintains and repairs approximately 285 pieces of automotive and mechanized equipment. It also provides for the procurement, warehousing, inventory and issue processes needed to support Public Works services.

Personnel time spent maintaining and repairing vehicles for other City departments is billed to those departments as Interfund Wages.

Personnel

Eight full-time positions

City of Astoria, Oregon
Budget Document
PUBLIC WORKS FUND

Expenditures (by department)
SHOP AND YARD # 3800

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Requirements	Budget Officer	Budget Committee	Governing Body
Personnel Services:						
313,282	363,466	294,280	Regular Salaries	367,450	367,450	367,450
367	-	2,000	Overtime	2,000	2,000	2,000
3,106	3,252	6,000	Extra Help	6,000	6,000	6,000
24,886	28,833	25,740	Taxes	31,320	31,320	31,320
79,155	102,564	102,760	Insurance	115,230	115,230	115,230
65,847	71,745	79,430	Retirement Contributions	98,500	98,500	98,500
10,488	8,480	14,520	Workers' Compensation	17,880	17,880	17,880
497,131	578,340	524,730	Total Personnel Services	638,380	638,380	638,380
4.7	4.7	5.0	FTEs	5.0	5.0	5.0
Materials and Services:						
782	2,190	3,000	Office Supplies	3,000	3,000	3,000
4,756	10,525	9,000	Small Tools & Minor Equipment	9,800	9,800	9,800
19,533	22,279	22,500	Operating Supplies	25,500	25,500	25,500
46,179	37,320	49,000	Repair & Maintenance Supplies	52,000	52,000	52,000
5,930	13,749	7,000	Training	9,000	9,000	9,000
-	363	1,000	Printing & Binding	1,000	1,000	1,000
34,422	42,650	40,450	Professional Services	24,000	24,000	24,000
9,556	7,765	10,150	Communications	10,150	10,150	10,150
23,285	26,030	28,000	Public Utility Services	29,500	29,500	29,500
35,980	19,423	42,150	Repair & Maintenance Services	38,780	38,780	38,780
-	-	1,000	Rentals	1,000	1,000	1,000
1,760	1,260	1,900	Miscellaneous	2,750	2,750	2,750
21,297	36,273	24,000	Technology Services	40,730	40,730	40,730
203,480	219,827	239,150	Total Materials and Services	247,210	247,210	247,210
Capital Outlay:						
9,149	11,563	6,000	Machinery & Equipment	-	-	-
9,149	11,563	6,000	Total Capital Outlay	-	-	-
709,760	809,730	769,880	Total Expenditures	885,590	885,590	885,590

Public Works Fund		2024-2025 Actual	2025-2026 Budgeted	2026-2027
SHOP AND YARD				
Personnel Services				
301-3800-410-2020	Straight Time - Regular	363,466	294,280	367,450
	Subtotal Regular Salaries	363,466	294,280	367,450
301-3800-410-2045	Overtime	0	2,000	2,000
301-3800-410-2085	Extra Help	3,252	6,000	6,000
301-3800-415-2220	FICA Social Security	22,188	19,290	23,500
301-3800-415-2225	FICA Medicare	5,189	4,950	6,700
301-3800-415-2230	Insurance	102,564	102,760	115,230
301-3800-415-2235	Retirement Contributions	71,745	79,430	98,500
301-3800-415-2240	Worker Compensation	8,480	14,520	17,880
301-3800-415-2242	Paid Leave Oregon	1,457	1,500	1,120
	Subtotal Payroll Taxes	214,874	230,450	270,930
TOTAL PERSONNEL SERVICES		578,340	524,730	638,380
Materials and Services				
301-3800-510-3030	Paper	274	500	500
301-3800-510-3040	Printer Cartridges & Supplies	876	1,500	1,500
301-3800-510-3045	General Office Supplies	1,039	1,000	1,000
	Subtotal Office Supplies	2,190	3,000	3,000
301-3800-515-3120	Books / Periodicals	0	500	500
301-3800-515-3125	Clothing Uniforms Boots Gloves	4,659	4,000	4,000
301-3800-515-3140	First Aid Supplies	479	1,000	1,000
301-3800-515-3180	Fuel Oil Lubricants	13,943	14,000	17,000
301-3800-515-3265	Custodial Supplies	1,640	2,000	1,500
301-3800-515-3310	General Operating Supplies	1,558	1,000	1,500
	Subtotal Operating Supplies	22,279	22,500	25,500
301-3800-525-3520	Building Materials / Supplies	6,207	8,000	8,000
301-3800-525-3525	Motor Vehicle Repair Parts	3,265	6,000	10,000
301-3800-525-3530	Tires	796	4,000	4,000
301-3800-525-3540	Paint And Paint Supplies	36	500	500
301-3800-525-3550	Electrical Supplies	867	5,000	3,000
301-3800-525-3585	Safety Supplies	3,419	2,500	3,500
301-3800-525-3640	Other Repair & Maint Supplies	22,730	23,000	23,000
	Subtotal Repair & Maintenance Supplies	37,320	49,000	52,000
301-3800-530-3720	Small Tools	5,464	5,000	5,000
301-3800-530-3722	Mechanics Contractual Tool All	5,060	4,000	4,800
	Subtotal Small Tools	10,525	9,000	9,800
301-3800-610-4090	Training & Workshops	9,993	4,000	5,000
301-3800-615-4265	Travel	3,756	3,000	4,000
	Subtotal Training	13,749	7,000	9,000
301-3800-620-4390	Network Maintenance	27,492	23,000	0
301-3800-620-4395	Email Hosting	432	500	500
301-3800-620-4400	Internet Connectivity	0	0	0
301-3800-620-4432	Background Checks	114	250	250
301-3800-620-4510	Drug / Alcohol Testing	489	500	750
301-3800-620-4515	CDL Physicals	540	1,200	1,500
301-3800-620-4540	Professional Services General	13,583	15,000	21,000
	Subtotal Professional Services	42,650	40,450	24,000

Public Works Fund		2024-2025 Actual	2025-2026 Budgeted	2026-2027
SHOP AND YARD				
301-3800-620-4539	VOIP Cisco/Obsidian Support	0		
301-3800-635-4920	Cell Phones	3,865	5,000	5,000
301-3800-635-4930	Telephone	3,795	5,000	5,000
301-3800-635-4975	Postage	105	150	150
	Subtotal Communications	7,765	10,150	10,150
301-3800-640-5022	Advertising - Recruitment	0	0	1,000
	Subtotal Advertising	0	0	1,000
301-3800-645-5060	Insurance - Liability / EAP	137	200	250
	Subtotal Insurance	137	200	250
301-3800-650-5145	General Printing & Binding	363	1,000	1,000
	Subtotal Printing & Binding	363	1,000	1,000
301-3800-655-5304	ELEC 535 31st-old Shop	1,310	1,500	1,500
301-3800-655-5307	ELEC 550 30th-Main PW	10,308	11,000	12,000
301-3800-656-5473	Natural Gas - PW Shops	4,712	8,000	8,000
301-3800-657-5520	Sanitation-Public Works Shops	9,699	7,500	8,000
	Subtotal Utilities	26,030	28,000	29,500
301-3800-660-5725	Equipment Other Than Vehicles	1,302	4,000	4,000
301-3800-660-5745	Janitorial Services Agreement	11,670	13,150	15,780
301-3800-660-5785	Motor Vehicles /Auto Body Shop	170	2,000	4,000
301-3800-660-5825	General Repair & Maintenance	6,281	23,000	14,000
	Subtotal Repair and Maintenance Services	19,424	42,150	37,780
301-3800-665-5865	Rental Equipment	0	1,000	1,000
	Subtotal Equipment	0	1,000	1,000
301-3800-675-6005	Licenses, Permits & Certifications	0	1,100	1,500
301-3800-675-6020	Permits	258	0	0
301-3800-675-6035	General - Miscellaneous	865	600	1,000
	Subtotal Miscellaneous	1,123	1,700	2,500
301-3800-685-6205	Computer Software	632	500	12,500
301-3800-685-6235	Computer Hardware Maintenance	509	2,500	0
301-3800-685-6245	Computer Hardware	13,450	2,000	5,100
301-3800-685-6250	PW Software	0	0	11,020
301-3800-685-6255	IT Maintenance Contract	21,682	19,000	12,110
	Subtotal Technology Services	36,273	24,000	40,730
TOTAL MATERIALS & SERVICES		219,827	239,150	247,210
Capital Outlay				
301-3800-740-6650	Capital - Vehicles & Equipment	11,563	6,000	0
	Subtotal Capital Outlay	11,563	6,000	0
TOTAL CAPITAL OUTLAY		11,563	6,000	0
TOTAL SHOP AND YARD		809,730	769,880	885,590

Fund:	#301	Public Works Operations
Department	#3900	Streets

Purpose

The Streets division is responsible for the operations, maintenance, repair and improvement of City roads, streets, street ends, bridges and trails.

Scope

This division is also responsible for the installation and maintenance of street signs, traffic signals, street patching, sanding, and deicing, as well as brush cutting along rights-of-way.

The street system infrastructure includes 55 miles of streets, 9 bridge structures and a chairwall system spanning 6,500 feet.

Personnel

One full-time position, plus part-time assistance from other Public Works staff.

City of Astoria, Oregon
Budget Document
PUBLIC WORKS FUND

Expenditures (by department)
STREETS # 3900

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26- 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Requirements	Budget Officer	Budget Committee	Governing Body
			Personnel Services:			
123,762	122,651	222,850	Regular Salaries	163,310	163,310	163,310
1,790	1,412	2,600	Overtime	2,600	2,600	2,600
4,074	8,162	4,000	Extra Help	4,000	4,000	4,000
10,359	10,150	19,200	Taxes	13,920	13,920	13,920
38,887	43,833	76,770	Insurance	51,210	51,210	51,210
25,659	28,146	60,160	Retirement Contributions	43,780	43,780	43,780
6,990	4,962	11,020	Workers' Compensation	7,950	7,950	7,950
211,521	219,316	396,600	Total Personnel Services	286,770	286,770	286,770
2.1	2.1	3.4	FTEs	3.4	3.4	3.4
			Materials and Services:			
181	375	1,000	Small Tools & Minor Equipment	1,000	1,000	1,000
18,666	10,939	21,400	Operating Supplies	21,400	21,400	21,400
74,132	48,533	110,000	Repair & Maintenance Supplies	116,000	116,000	116,000
727	330	1,000	Training	1,000	1,000	1,000
4,046	3,102	10,550	Professional Services	10,550	10,550	10,550
125,787	133,241	140,150	Public Utility Services	148,150	148,150	148,150
28,808	67,753	100,000	Repair & Maintenance Services	122,500	122,500	122,500
-	-	-	Rentals	-	-	-
-	-	1,000	Miscellaneous	1,000	1,000	1,000
252,347	264,273	385,100	Total Materials and Services	421,600	421,600	421,600
			Capital Outlay:			
-	-	-	Machinery & Equipment	-	-	-
-	-	-	Total Capital Outlay	-	-	-
463,868	483,589	781,700	Total Expenditures	708,370	708,370	708,370

Public Works Fund		2024-2025	2025-2026	2026-2027
STREETS		Actual	Budgeted	
Personnel Services				
301-3900-410-2020	Straight Time - Regular	122,651	222,850	163,310
	Subtotal Regular Salaries	122,651	222,850	163,310
301-3900-410-2045	Overtime	1,412	2,600	2,600
301-3900-410-2085	Extra Help	8,162	4,000	4,000
301-3900-415-2220	FICA Social Security	7,808	14,300	10,000
301-3900-415-2225	FICA Medicare	1,826	3,850	3,370
301-3900-415-2230	Insurance	43,833	76,770	51,210
301-3900-415-2235	Retirement Contributions	28,146	60,160	43,780
301-3900-415-2240	Worker Compensation	4,963	11,020	7,950
301-3900-415-2242	Paid Leave Oregon	515	1,050	550
	Subtotal Payroll Taxes	96,665	173,750	123,460
TOTAL PERSONNEL SERVICES		219,316	396,600	286,770
Materials and Services				
301-3900-515-3120	Books / Periodicals	0	100	100
301-3900-515-3125	Clothing Uniforms Boots Gloves	648	800	800
301-3900-515-3180	Fuel Oil Lubricants	10,211	20,000	20,000
301-3900-515-3310	General Operating Supplies	80	500	500
	Subtotal Operating Supplies	10,939	21,400	21,400
301-3900-525-3525	Motor Vehicle Repair Parts	8,991	30,000	32,000
301-3900-525-3530	Tires	2,560	2,000	4,000
301-3900-525-3540	Paint And Paint Supplies	8,477	12,000	12,000
301-3900-525-3550	Electrical Supplies	108	3,000	3,000
301-3900-525-3578	Road Maintenance Materials	60	8,000	8,000
301-3900-525-3580	Signs	13,823	22,000	22,000
301-3900-525-3585	Safety Supplies	51	3,000	3,000
301-3900-525-3590	Cold Patch	5,685	8,000	8,000
301-3900-525-3593	Road De Icer	3,035	2,000	4,000
301-3900-525-3595	Rock	0	10,000	10,000
301-3900-525-3640	Other Repair & Maint Supplies	5,744	10,000	10,000
	Subtotal Repair & Maintenance Supplies	48,533	110,000	116,000
301-3900-530-3720	Small Tools	375	1,000	1,000
	Subtotal Small Tools	375	1,000	1,000
301-3900-615-4265	Travel	0	500	500
301-3900-601-4090	Training & Workshops	330	500	500
	Subtotal Training	330	1,000	1,000
301-3900-620-4460	Hazardous Tree Removal	0	5,000	5,000
301-3900-620-4510	Drug / Alcohol Testing	67	150	150
301-3900-620-4515	CDL Physicals	0	400	400
301-3900-620-4540	Professional Services General	3,035	5,000	5,000
	Subtotal Professional Services	3,102	10,550	10,550
301-3900-655-5310	ELEC Street Lights	133,177	140,000	148,000
301-3900-657-5541	Sanitation-Other Location	64	150	150
	Subtotal Utilities	133,241	140,150	148,150
301-3900-660-5725	Equipment Other Than Vehicles	6,548	4,000	6,000
301-3900-660-5785	Motor Vehicles /Auto Body Shop	4,692	6,000	6,500
301-3900-660-5815	Equipment With Operator	288	4,000	4,000

Public Works Fund		2024-2025 Actual	2025-2026 Budgeted	2026-2027
STREETS				
301-3900-660-5820	Paving/Street Repair/Concrete	6,882	25,000	30,000
301-3900-660-5825	General Repair & Maintenance	1,879	6,000	6,000
301-3900-660-5826	Street Sweeping Disposal	2,465	10,000	10,000
301-3900-660-5827	Striping, Pavement Marking	45,000	45,000	60,000
	Subtotal Repair & Maintenance Services	67,753	100,000	122,500
301-3900-665-5865	Rental Equipment	0	0	0
301-3900-665-5875	General Rentals	0	0	0
	Subtotal Equipment Rentals	0	0	0
301-3900-675-6035	General - Miscellaneous	0	1,000	1,000
	Subtotal Miscellaneous	0	1,000	1,000
TOTAL MATERIALS & SERVICES		264,273	385,100	421,600
Capital Outlay				
301-3900-740-6650	Capital - Vehicles & Equipment	0	0	0
	Subtotal Capital Outlay	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0
TOTAL STREETS		483,589	781,700	708,370

Fund:	#301	Public Works Operations
Department	#5400	Sanitation

Purpose

The Sanitation division is responsible for maintenance and monitoring of the Landfill leachate and gas produced from the City's closed Landfill. Monitoring services are provided by an outside consultant under the supervision of City staff.

Scope

Monitoring services are provided by an outside consultant under the supervision of City staff.

Personnel

No staff are housed in this fund; however, actual employee time is charged to this fund for related work.

City of Astoria, Oregon
Budget Document
PUBLIC WORKS FUND

Expenditures (by department)
SANITATION # 5400

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Requirements	Budget Officer	Budget Committee	Governing Body
			Personnel Services:			
64	268	37,140	Regular Salaries	10,210	10,210	10,210
288	126	500	Extra Help	500	500	500
74	32	3,200	Taxes	870	870	870
55	16	12,800	Insurance	3,200	3,200	3,200
175	74	10,030	Retirement Contributions	2,740	2,740	2,740
<u>1,157</u>	<u>821</u>	<u>1,840</u>	Worker Compensation	<u>500</u>	<u>500</u>	<u>500</u>
1,813	1,337	65,510	Total Personnel Services	18,020	18,020	18,020
0.1	0.1	0.5	FTEs	0.1	0.1	0.0
			Materials and Services:			
-	-	-	Operating Supplies	-	-	-
-	-	-	Repair & Maintenance Supplies	-	-	-
340	340	350	Memberships & Dues	350	350	350
-	-	-	Advertising	-	-	-
46,375	38,420	47,000	Professional Services	54,000	54,000	54,000
193	227	250	Public Utility Services	300	300	300
-	-	-	Repair & Maintenance Services	-	-	-
-	-	-	Rentals	-	-	-
<u>150</u>	<u>150</u>	<u>200</u>	Miscellaneous	<u>200</u>	<u>200</u>	<u>200</u>
47,058	39,137	47,800	Total Materials and Services	54,850	54,850	54,850
			Capital Outlay			
-	-	-	Machinery and Equipment	-	-	-
-	-	-	Total Capital Outlay	-	-	-
<u>48,871</u>	<u>40,474</u>	<u>113,310</u>	Total Expenditures	<u>72,870</u>	<u>72,870</u>	<u>72,870</u>

Public Works Fund		2024-2025 Actual	2025-2026 Budgeted	2026-2027
SANITATION				
Personnel Services				
301-5400-410-2020	Straight Time - Regular	268	37,140	10,210
	Subtotal Regular Salaries	268	37,140	10,210
301-5400-410-2045	Overtime	0	0	
301-5400-410-2085	Extra Help	126	500	500
301-5400-415-2220	FICA Social Security	24	2,220	600
301-5400-415-2225	FICA Medicare	6	900	200
301-5400-415-2230	Insurance	16	12,800	3,200
301-5400-415-2235	Retirement Contributions	74	10,030	2,740
301-5400-415-2240	Worker Compensation	821	1,840	500
301-5400-415-2242	Paid Leave Oregon	2	80	70
	Subtotal Payroll Taxes	1,068	28,370	7,810
TOTAL PERSONNEL SERVICES		1,337	65,510	18,020
Materials and Services				
301-5400-515-3310	General Operating Supplies	0		
	Subtotal Operating Supplies	0	0	0
301-5400-620-4520	Lab Testing	0	5,000	5,000
301-5400-620-4540	Professional Services General	38,420	42,000	49,000
	Subtotal Professional Services	38,420	47,000	54,000
301-5400-630-4850	Association Of Oregon Recycler	340	350	350
	Subtotal Memberships & Dues	340	350	350
301-5400-655-5367	ELEC Transfer Station	227	250	300
	Subtotal Utilities	227	250	300
301-5400-675-6020	Permits	150	200	200
	Subtotal Miscellaneous	150	200	200
TOTAL MATERIALS & SERVICES		39,137	47,800	54,850
Capital Outlay				
301-5400-740-6650	Capital Outlay-Mach & Equip	0	0	0
	Subtotal Capital Outlay	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0
TOTAL SANITATION		40,474	113,310	72,870

Fund:	#301	Public Works Operations
Department	#5600	Sewer

Purpose

The Sewer division operates, maintains and improves the City's sewer collection and treatment systems and sewage pump/lift stations

Scope

The staff maintains, repairs and monitors ten City sewage pump/lift stations. This division fulfills all Environmental Protection Agency and other Federal and State requirements for monitoring, testing, inspecting and reporting on wastewater collection and treatment.

The sewer system infrastructure includes approximately 72 miles of sewage collection piping, 1,546 sewer manholes, 10 pump/lift stations, wastewater treatment plant, an interceptor pipeline with 38 overflow outfalls and combined sewer overflow facilities.

Personnel

Eight full-time positions, plus part-time assistance from other Public Works staff as needed

City of Astoria, Oregon
Budget Document
PUBLIC WORKS FUND

Expenditures (by department)
SEWER # 5600

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Requirements	Budget Officer	Budget Committee	Governing Body
Personnel Services:						
466,889	556,633	445,700	Regular Salaries	592,000	592,000	592,000
1,459	2,028	4,000	Overtime	4,000	4,000	4,000
1,500	-	25,000	On Call	15,000	15,000	15,000
27,782	19,426	11,000	Extra Help	20,000	20,000	20,000
39,709	46,162	38,400	Taxes	50,470	50,470	50,470
119,276	155,890	153,550	Insurance	185,640	185,640	185,640
112,964	133,480	120,310	Retirement Contributions	158,690	158,690	158,690
14,001	10,159	22,030	Workers' Compensation	28,800	28,800	28,800
783,580	923,778	819,990	Total Personnel Services	1,054,600	1,054,600	1,054,600
6.0	6.0	6.7	FTEs	6.7	6.7	6.7
Materials and Services:						
404	792	1,100	Office Supplies	1,350	1,350	1,350
83,753	110,180	108,450	Operating Supplies	127,950	127,950	127,950
120,521	110,368	182,000	Repair & Maintenance Supplies	181,000	181,000	181,000
2,849	4,623	4,000	Small Tools & Minor Equipment	4,000	4,000	4,000
6,032	8,876	11,000	Training	12,000	12,000	12,000
31,999	21,085	58,100	Professional Services	60,900	60,900	60,900
450	467	2,200	Memberships & Dues	2,200	2,200	2,200
5,372	5,911	6,000	Communications	6,000	6,000	6,000
100	598	1,000	Advertising	1,000	1,000	1,000
9,802	10,266	11,300	Printing & Binding	11,300	11,300	11,300
153,551	165,865	184,800	Public Utility Services	200,900	200,900	200,900
54,746	49,604	89,000	Repair & Maintenance Services	76,000	76,000	76,000
-	-	10,000	Rentals	15,000	15,000	15,000
17,772	13,846	15,000	Licenses and Permits	15,000	15,000	15,000
20,311	24,660	26,000	Credit Card Fees	30,000	30,000	30,000
182	-	1,300	Miscellaneous	1,300	1,300	1,300
16,763	28,731	37,900	Technology Services	35,210	35,210	35,210
524,607	555,872	749,150	Total Materials and Services	781,110	781,110	781,110
Capital Outlay:						
-	34,155	12,500	Machinery & Equipment	12,000	12,000	12,000
-	34,155	12,500	Total Capital Outlay	12,000	12,000	12,000
Transfers to Other Funds:						
3,324	2,090	3,345	Emergency Communications	2,850	2,850	2,850
849,999	750,000	687,335	Public Works Improvement Fund	665,000	665,000	665,000
165,840	165,840	372,650	General Fund	430,000	430,000	430,000
1,019,163	917,930	1,063,330	Total Transfer to Other Funds	1,097,850	1,097,850	1,097,850
2,327,350	2,431,735	2,644,970	Total Expenditures	2,945,560	2,945,560	2,945,560

Public Works Fund		2024-2025 Actual	2025-2026 Budgeted	2026-2027
SEWER				
Personnel Services				
301-5600-410-2020	Straight Time - Regular	556,633	445,700	592,000
	Subtotal Regular Salaries	556,633	445,700	592,000
301-5600-410-2045	Overtime	2,028	4,000	4,000
301-5600-410-2047	On Call	0	25,000	15,000
301-5600-410-2085	Extra Help	19,426	11,000	20,000
301-5600-415-2220	FICA Social Security	35,523	28,600	40,760
301-5600-415-2225	FICA Medicare	8,308	7,810	8,000
301-5600-415-2230	Insurance	155,890	153,550	185,640
301-5600-415-2235	Retirement Contributions	133,480	120,310	158,690
301-5600-415-2240	Worker Compensation	10,519	22,030	28,800
301-5600-415-2242	Paid Leave Oregon	2,331	1,990	1,710
	Subtotal Payroll Taxes	367,504	374,290	462,600
TOTAL PERSONNEL SERVICES		924,137	819,990	1,054,600
Materials and Services				
301-5600-510-3030	Paper	47	200	200
301-5600-510-3040	Printer Cartridges & Supplies	409	400	400
301-5600-510-3045	General Office Supplies	337	500	750
	Subtotal Office Supplies	792	1,100	1,350
301-5600-515-3120	Books / Periodicals	0	200	200
301-5600-515-3125	Clothing Uniforms Boots Gloves	3,195	5,000	5,000
301-5600-515-3180	Fuel Oil Lubricants	25,635	25,000	28,000
301-5600-515-3265	Custodial Supplies	0	250	250
301-5600-515-3275	Laboratory Supplies	6,453	8,500	12,500
301-5600-515-3280	Chlorine	34,655	37,000	40,000
301-5600-515-3281	Dechlorination Chemical	39,671	29,000	40,000
301-5600-515-3282	pH Adjustment	0	1,500	0
301-5600-515-3310	General Operating Supplies	570	2,000	2,000
	Subtotal Operating Supplies	110,180	108,450	127,950
301-5600-525-3520	Building Materials / Supplies	1,442	3,000	5,000
301-5600-525-3525	Motor Vehicle Repair Parts	11,692	14,000	14,000
301-5600-525-3530	Tires	366	5,000	5,000
301-5600-525-3540	Paint And Paint Supplies	1,049	1,500	1,500
301-5600-525-3550	Electrical Supplies	30	10,000	7,000
301-5600-525-3585	Safety Supplies	3,967	5,000	5,000
301-5600-525-3590	Cold Patch	255	2,500	2,500
301-5600-525-3595	Rock	4,562	6,000	6,000
301-5600-525-3600	Sewer Supplies	29,231	35,000	35,000
301-5600-525-3615	Pump Station Repair Parts	41,449	70,000	70,000
301-5600-525-3640	Other Repair & Maint Supplies	16,325	30,000	30,000
	Subtotal Repair & Maintenance Supplies	110,368	182,000	181,000
301-5600-530-3720	Small Tools	4,623	4,000	4,000
	Subtotal Small Tools	4,623	4,000	4,000
301-5600-615-4265	Travel	4,683	5,000	6,000
301-5600-610-4090	Training & Workshops	4,192	6,000	6,000
	Subtotal Training	8,876	11,000	12,000

Public Works Fund		2024-2025	2025-2026	2026-2027
SEWER		Actual	Budgeted	
301-5600-620-4400	Internet Connectivity	4,830	5,000	5,000
301-5600-620-4510	Drug / Alcohol Testing	551	700	700
301-5600-620-4515	CDL Physicals	540	2,000	2,000
301-5600-620-4520	Lab Testing	0	5,000	5,000
301-5600-620-4525	Locate Requests	250	400	400
301-5600-620-4540	Professional Services General	14,914	45,000	45,000
	Subtotal Professional Services	21,085	58,100	60,900
301-5600-630-4855	Association Of Clean Water Age	0	1,200	1,200
301-5600-630-4860	Water Environment Federation	467	1,000	1,000
	Subtotal Membership & Dues	467	2,200	2,200
301-5600-635-4920	Cell Phones	5,385	5,000	5,000
301-5600-635-4975	Postage	527	1,000	1,000
	Subtotal Communications	5,911	6,000	6,000
301-5600-640-5022	Advertising - Recruitment	598	500	500
301-5600-640-5030	Advertising - Public Notices	0	500	500
	Subtotal Advertising	598	1,000	1,000
301-5600-645-5060	Insurance - Liability / EAP	0	100	100
	Subtotal Insurance	0	100	100
301-5600-650-5140	Utility Bills, CCR, Meter Slip	10,266	11,000	11,000
301-5600-650-5145	General Printing & Binding	0	300	300
	Subtotal Printing & Binding	10,266	11,300	11,300
301-5600-655-5370	ELEC 4665 Birch PS #1	47,377	50,000	55,000
301-5600-655-5373	ELEC 2165 Duane PS #3	17,662	18,000	22,000
301-5600-655-5376	ELEC 175 W Marine Ps #4	8,417	7,000	10,000
301-5600-655-5379	ELEC 580 W Marine Ps #5	8,320	7,000	10,000
301-5600-655-5382	ELEC 1090 Olney PS #6	3,469	4,000	4,500
301-5600-655-5385	ELEC 5555 Lagoon Rd	77,885	95,000	95,000
301-5600-655-5388	ELEC 5250 Ash PS #2	682	800	1,000
301-5600-655-5391	ELEC 5340 Alder PS #3	295	600	1,000
301-5600-655-5394	ELEC 5324 52nd Alderbrook	256	400	400
301-5600-655-5397	ELEC 2700 Marine Drive	641	800	800
301-5600-657-5529	Sanitation-Sewer	860	1,200	1,200
	Subtotal Utilities	165,865	184,800	200,900
301-5600-660-5725	Equipment Other Than Vehicles	6,514	25,000	15,000
301-5600-660-5785	Motor Vehicles /Auto Body Shop	6,039	12,000	8,000
301-5600-660-5815	Equipment With Operator	3,615	12,000	8,000
301-5600-660-5820	Paving/Street Repair/Concrete	17,285	10,000	15,000
301-5600-660-5825	General Repair & Maintenance	16,151	30,000	30,000
	Subtotal Repair and Maintenance Services	49,604	89,000	76,000
301-5600-665-5865	Rental Equipment	0	10,000	15,000
	Subtotal Equipment	0	10,000	15,000
301-5600-675-5925	Credit Card Processing Fees	24,660	26,000	30,000
301-5600-675-6005	Licenses, Permits & Certifications	13,846	15,000	15,000
301-5600-675-6035	General - Miscellaneous	0	1,200	1,200
	Subtotal Miscellaneous	38,506	42,200	46,200
301-5600-685-6205	Computer Software	0	7,000	8,735
301-5600-685-6207	Non-Contract IT Services	4,116	6,900	1,925

Public Works Fund				
		2024-2025 Actual	2025-2026 Budgeted	2026-2027
SEWER				
301-5600-685-6208	Information Technology Consult	0	0	0
301-5600-685-6235	Computer Hardware Maintenance	509	1,000	1,500
301-5600-685-6245	Computer Hardware	0	3,000	4,245
301-3800-685-6250	PW Software	0	0	13930
301-5600-685-6255	IT Maintenance Contract	24,106	20,000	4,875
	Subtotal Technology Services	28,731	37,900	35,210
TOTAL MATERIALS & SERVICES		555,872	749,150	781,110
Capital Outlay				
301-5600-740-6650	Capital - Vehicles & Equipment	34,155	12,500	12,000
	Subtotal Capital Outlay	34,155	12,500	12,000
TOTAL CAPITAL OUTLAY		34,155	12,500	12,000
Transfer to Other Funds				
301-9000-850-7525	Transfer to Emergency Comm	2089.92	3345	2850
301-9000-850-7555	Transfer to General Fund	165840	372650	430000
301-9000-850-7557	Transfer to PWIF	750000	700000	665000
	Subtotal Transfer to Other Funds	917,930	1,075,995	1,097,850
TOTAL TRANSFER TO OTHER FUNDS		917,930	1,075,995	1,097,850
TOTAL SEWER		2,432,094	2,657,635	2,945,560

Fund:	#301	Public Works Operations
Department	#7400	Stormwater

Purpose

The Stormwater division is responsible for the operation, inspection, maintenance, repairs and improvements of the stormwater system.

Scope

The City operates and maintains a total of 35 miles of storm water lines. The system includes manholes, catch basins, stormwater detention facilities, tide gates, field inlets, culverts and cleanouts. The City of Astoria stormwater system continues to evolve as new stormwater infrastructure is added as part of the Combined Sewer Overflow (CSO) Program.

Personnel

No staff positions are housed in this division, however, actual employee time is charged to this fund for related work.

City of Astoria, Oregon
Budget Document
PUBLIC WORKS FUND

Expenditures (by department)
STORMWATER # 7400

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>	Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26				
			Personnel Services:			
52,083	45,549	74,280	Regular Salaries	71,450	71,450	71,450
804	-	2,000	Overtime	2,000	2,000	2,000
1,605	8,839	5,000	Extra Help	9,000	9,000	9,000
4,348	4,324	6,400	Taxes	6,090	6,090	6,090
19,856	20,063	25,590	Insurance	22,410	22,410	22,410
9,951	12,695	20,050	Retirement Contributions	19,150	19,150	19,150
2,337	1,660	3,670	Workers' Compensation	3,480	3,480	3,480
90,984	93,130	136,990	Total Personnel Services	133,580	133,580	133,580
0.8	0.8	1.1	FTEs	1.1	1.1	1.1
			Materials and Services:			
81	-	2,000	Small Tools & Minor Equipment	2,000	2,000	2,000
9,352	4,925	8,500	Operating Supplies	8,500	8,500	8,500
6,979	6,175	65,500	Repair & Maintenance Supplies	55,500	55,500	55,500
1,650	400	3,500	Training	3,500	3,500	3,500
2,425	2,695	5,800	Professional Services	6,300	6,300	6,300
450	467	500	Membership and Dues	500	500	500
6,056	6,056	8,600	Communications	8,600	8,600	8,600
3,861	4,708	4,000	Public Utility Services	5,000	5,000	5,000
15,396	9,573	36,500	Repair & Maintenance Services	37,500	37,500	37,500
-	-	5,000	Rentals	5,000	5,000	5,000
-	-	-	Licenses and Permits	-	-	-
-	-	500	Miscellaneous	500	500	500
46,250	34,999	140,400	Total Materials and Services	132,900	132,900	132,900
-	6,953	-	Capital Outlay:	-	-	-
-	6,953	-	Total Capital Outlay	-	-	-
137,234	135,082	277,390	Total Expenditures	266,480	266,480	266,480

Public Works Fund		2024-2025 Actual	2025-2026 Budgeted	2026-2027
STORMWATER				
Personnel Services				
301-7400-410-2020	Straight Time - Regular	45,549	74,280	71,450
	Subtotal Regular Salaries	45,549	74,280	71,450
301-7400-410-2045	Overtime	0	2,000	2,000
301-7400-410-2085	Extra Help	8,839	5,000	9,000
301-7400-415-2220	FICA Social Security	3,327	4,750	4,770
301-7400-415-2225	FICA Medicare	778	1,370	1,000
301-7400-415-2230	Insurance	20,063	25,590	22,410
301-7400-415-2235	Retirement Contributions	12,695	20,050	19,150
301-7400-415-2240	Worker Compensation	1,660	3,670	3,480
301-7400-415-2242	Paid Leave Oregon	219	280	320
	Subtotal Payroll Taxes	47,581	62,710	62,130
TOTAL PERSONNEL SERVICES		93,130	136,990	133,580
Materials and Services				
301-7400-515-3125	Clothing Uniforms Boots Gloves	0	1,000	1,000
301-7400-515-3180	Fuel Oil, Lubricants	0	7,000	7,000
301-7400-515-3310	General Operating Supplies	4,925	500	500
	Subtotal Operating Supplies	4,925	8,500	8,500
301-7400-525-3515	CSO Maintenance & Repairs	3,838	10,000	10,000
301-7400-525-3520	Building Materials / Supplies	0	2,500	2,500
301-7400-525-3525	Motor Vehicle Repair Parts	0	10,000	10,000
301-7400-525-3530	Tires	0	500	500
301-7400-525-3550	Electrical Supplies	0	1,000	1,000
301-7400-525-3578	Road Maintenance Materials	0	0	0
301-7400-525-3585	Safety Supplies	0	2,500	2,500
301-7400-525-3590	Cold Patch	0	1,000	1,000
301-7400-525-3595	Rock	0	3,000	3,000
301-7400-525-3605	Maintenance Supplies	2,154	20,000	10,000
301-7400-525-3640	Other Repair & Maint Supplies	183	15,000	15,000
	Subtotal Repair & Maintenance Supplies	6,175	65,500	55,500
301-7400-530-3720	Small Tools	0	2,000	2,000
	Subtotal Small Tools	0	2,000	2,000
301-7400-615-4265	Travel	400	1,000	1,000
301-7400-610-4090	Training & Workshops	0	2,500	2,500
	Subtotal Training	400	3,500	3,500
301-7400-620-4510	Drug / Alcohol Testing	0	150	150
301-7400-620-4515	CDL Physicals	0	150	150
301-7400-620-4540	Professional Services General	2,695	5,500	6,000
	Subtotal Professional Services	2,695	5,800	6,300
301-7400-630-4860	OAWU-OR Assc of Water Utilitiy	467	500	500
	Subtotal Membership & Dues	467	500	500
301-7400-635-4982	CSO Mobility Communication	6,056	8,600	8,600
	Subtotal Communications	6,056	8,600	8,600
301-7400-655-5397	ELEC 300 S Denver Storage	4,708	4,000	5,000
	Subtotal Utilities	4,708	4,000	5,000

Public Works Fund		2024-2025 Actual	2025-2026 Budgeted	2026-2027
STORMWATER				
301-7400-660-5725	Equipment Other Than Vehicles	0	2,500	3,500
301-7400-660-5785	Motor Vehicles /Auto Body Shop	0	3,000	3,000
301-7400-660-5815	Equipment With Operator	0	3,000	3,000
301-7400-660-5820	Paving/Street Repair/Concrete	5,402	8,000	8,000
301-7400-660-5825	General Repair & Maintenance	1,794	10,000	10,000
301-7400-660-5826	Street Sweeping Disposal	2,376	10,000	10,000
	Subtotal Repair and Maintenance Services	9,573	36,500	37,500
301-7400-665-5865	Rental Equipment	0	5,000	5,000
	Subtotal Equipment	0	5,000	5,000
301-7400-675-6035	General - Miscellaneous	0	500	500
	Subtotal Miscellaneous	0	500	500
TOTAL MATERIALS & SERVICES		34,999	140,400	132,900
Capital Outlay				
301-7400-740-6650	Capital - Vehicles & Equipment	6,953	0	0
	Subtotal Capital Outlay	6,953	0	0
TOTAL CAPITAL OUTLAY		13,906	0	0
TOTAL STORMWATER		142,035	277,390	266,480

Fund:	#301	Public Works Operations
Department	#8100	Water

Purpose

The Water division provides safe, reliable, and high-quality supply of water to the citizens of Astoria and multiple outlying water Districts and Associations.

Scope

This division operates, maintains, repairs and improves the City's water treatment and distribution system that includes a 3,700-acre City-owned watershed, water treatment plant with a slow sand filter system, water storage through a series of reservoirs, a 12-mile transmission main from our water supply to City limits and a vast network of pipes and appurtenances of varying size, material type and age. The City operates and maintains a total of 80 miles of water lines, 4 booster pump stations, a 131,000-gallon tank, two 150,000-gallon tanks, approx. 4,300 water meters, 460 fire hydrants and over a thousand control valves.

Personnel

Nine full-time positions, plus assistance from other Public Works staff as needed

City of Astoria, Oregon
Budget Document
PUBLIC WORKS FUND

Expenditures (by department)
WATER # 8100

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Requirements	Budget Officer	Budget Committee	Governing Body
			Personnel Services:			
613,711	689,339	742,830	Regular Salaries	836,950	836,950	836,950
2,994	7,723	14,000	Overtime	14,000	14,000	14,000
8,528	-	11,000	On Call	11,000	11,000	11,000
31,919	24,445	24,000	Extra Help	25,000	25,000	25,000
51,192	54,650	64,000	Taxes	71,360	71,360	71,360
182,567	195,979	255,910	Insurance	262,460	262,460	262,460
154,559	162,451	200,510	Retirement Contributions	224,340	224,340	224,340
23,323	16,883	36,710	Workers' Compensation	40,710	40,710	40,710
1,068,793	1,151,470	1,348,960	Total Personnel Services	1,485,820	1,485,820	1,485,820
10.1	10.1	11.2	FTEs	11.2	11.2	11.2
			Materials and Services:			
599	330	1,400	Office Supplies	1,400	1,400	1,400
2,077	5,379	6,500	Small Tools & Minor Equipment	111,950	111,950	111,950
102,131	98,629	108,150	Operating Supplies	467,000	467,000	467,000
307,077	603,696	433,500	Repair & Maintenance Supplies	6,500	6,500	6,500
17,555	12,084	19,000	Training	19,000	19,000	19,000
3,432	3,468	5,400	Memberships & Dues	5,400	5,400	5,400
-	164	500	Advertising	500	500	500
10,399	11,432	12,000	Printing & Binding	12,000	12,000	12,000
3,425	1,466	8,000	Rentals	8,000	8,000	8,000
68,374	73,334	99,580	Professional Services	103,500	103,500	103,500
12,720	12,469	15,400	Communications	15,400	15,400	15,400
24,612	29,720	31,800	Public Utility Services	32,900	32,900	32,900
95,889	121,026	130,000	Repair & Maintenance Services	145,000	145,000	145,000
2,677	2,025	6,000	Licenses and Permits	6,000	6,000	6,000
20,304	24,654	26,000	Credit Card Fees	28,000	28,000	28,000
4,571	1,173	4,600	Miscellaneous	5,100	5,100	5,100
16,876	26,004	53,400	Technology Services	54,000	54,000	54,000
692,718	1,027,053	961,230	Total Materials and Services	1,021,650	1,021,650	1,021,650
			Capital Outlay:			
-	26,242	-	Machinery & Equipment	-	-	-
-	26,242	-	Total Capital Outlay	-	-	-
			Transfer to Other Funds:			
3,324	2,090	3,345	Emergency Communications	2,850	2,850	2,850
849,999	750,000	787,335	Public Works Improvement Fund	665,000	665,000	665,000
248,760	248,760	372,650	General Fund	430,000	430,000	430,000
1,102,083	1,000,850	1,163,330	Total Transfer to Other Funds	1,097,850	1,097,850	1,097,850
2,863,594	3,205,615	3,473,520	Total Expenditures	3,605,320	3,605,320	3,605,320

Public Works Fund		2024-2025 Actual	2025-2026 Budgeted	2026-2027
WATER				
Personnel Services				
301-8100-410-2020	Straight Time - Regular	689,339	742,830	836,950
	Subtotal Regular Salaries	689,339	742,830	836,950
301-8100-410-2045	Overtime	7,723	14,000	14,000
301-8100-410-2047	On Call	0	11,000	11,000
301-8100-410-2085	Extra Help	24,445	24,000	25,000
301-8100-415-2220	FICA Social Security	42,042	47,020	59,670
301-8100-415-2225	FICA Medicare	9,832	13,600	9,690
301-8100-415-2230	Insurance	195,979	255,910	262,460
301-8100-415-2235	Retirement Contributions	162,451	200,510	224,340
301-8100-415-2240	Worker Compensation	16,883	36,710	40,710
301-8100-415-2242	Paid Leave Oregon	2,776	3,380	2,000
	Subtotal Payroll Taxes	462,130	606,130	648,870
TOTAL PERSONNEL SERVICES		1,151,469	1,348,960	1,485,820
Materials and Services				
301-8100-510-3030	Paper	91	400	400
301-8100-510-3040	Printer Cartridges & Supplies	0	500	500
301-8100-510-3045	General Office Supplies	239	500	500
	Subtotal Office Supplies	330	1,400	1,400
301-8100-515-3120	Books / Periodicals	126	300	600
301-8100-515-3125	Clothing Uniforms Boots Gloves	6,297	5,000	5,000
301-8100-515-3180	Fuel Oil Lubricants	26,526	44,000	44,000
301-8100-515-3265	Custodial Supplies	38	350	350
301-8100-515-3275	Laboratory Supplies	21,230	17,000	18,000
301-8100-515-3280	Chlorine	25,311	21,000	23,000
301-8100-515-3285	Fluoride	17,282	18,000	18,000
301-8100-515-3310	General Operating Supplies	1,820	2,500	3,000
	Subtotal Operating Supplies	98,629	108,150	111,950
301-8100-525-3520	Building Materials / Supplies	2,392	15,000	15,000
301-8100-525-3525	Motor Vehicle Repair Parts	10,299	25,000	25,000
301-8100-525-3530	Tires	5,083	9,000	10,000
301-8100-525-3540	Paint And Paint Supplies	1,249	1,500	1,500
301-8100-525-3550	Electrical Supplies	2,197	15,000	15,000
301-8100-525-3585	Safety Supplies	1,194	5,000	7,500
301-8100-525-3590	Cold Patch	3,258	3,000	3,000
301-8100-525-3595	Rock	10,556	20,000	20,000
301-8100-525-3605	Maintenance Supplies	533,646	300,000	315,000
301-8100-525-3640	Other Repair & Maint Supplies	33,822	40,000	55,000
	Subtotal Repair & Maintenance Supplies	603,696	433,500	467,000
301-8100-530-3720	Small Tools	5,379	6,500	6,500
	Subtotal Small Tools	5,379	6,500	6,500
301-8100-615-4265	Travel	4,155	6,000	6,000
301-8100-610-4090	Training & Workshops	7,929	13,000	13,000
	Subtotal Training	12,084	19,000	19,000
301-8100-620-4510	Drug / Alcohol Testing	802	1,000	1,000
301-8100-620-4515	CDL Physicals	810	1,200	1,200
301-8100-620-4520	Lab Testing	2,483	11,000	10,000

Public Works Fund		2024-2025 Actual	2025-2026 Budgeted	2026-2027
WATER				
301-8100-620-4525	Locate Requests	250	300	300
301-8100-620-4535	Water Meter Reading / Green Ca	39,131	45,080	48,000
301-8100-620-4540	Professional Services General	29,859	41,000	42,000
	Subtotal Professional Services	73,334	99,580	103,500
301-8100-630-4860	OAWU-OR Assc of Water Utilitiy	467	600	600
301-8100-630-4865	Association Of State Dam Offic	2,370	4,000	4,000
301-8100-630-4870	American Waterworks Associatio	431	600	600
301-8100-630-4875	Occirs- Cross Conections	200	200	200
	Subtotal Membership & Dues	3,468	5,400	5,400
301-8100-635-4920	Cell Phones	2,777	4,000	4,000
301-8100-635-4930	Telephone	734	800	800
301-8100-635-4965	Spectrum	8,302	9,600	9,600
301-8100-635-4975	Postage	655	1,000	1,000
	Subtotal Communications	12,469	15,400	15,400
301-8100-640-5022	Advertising - Recruitment	0	0	1,000
301-8100-640-5030	Advertising Public Notices	164	500	500
	Subtotal Advertising	164	500	1,500
301-8100-645-5060	Insurance - Liability / EAP	0	100	100
	Subtotal Insurance	0	100	100
301-8100-650-5140	Utility Bills, CCR, Meter Slip	11,432	12,000	12,000
	Subtotal Printing & Binding	11,432	12,000	12,000
301-8100-655-5400	ELEC 6 th & Lexington	929	1,000	1,100
301-8100-655-5403	ELEC 92477 Headworks Rd	1,616	2,000	2,000
301-8100-655-5406	ELEC Headwork's Shop	2,186	2,000	2,000
301-8100-655-5409	ELEC 3550 Pipeline Rd Rsvr #3	5,627	4,500	5,000
301-8100-655-5412	ELEC Niagara Pump Station	414	1,200	1,200
301-8100-655-5415	ELEC 15th St & Coxcomb	5,846	5,000	5,500
301-8100-655-5424	ELEC 1597 James St	3,452	3,500	3,500
301-8100-655-5427	ELEC Skyline Pump House	2,637	2,600	2,600
301-8100-655-5430	ELEC 92926 Headwork's Rd	6,281	9,000	9,000
301-8100-655-5433	ELEC 93583 Headwork's Rd	733	1,000	1,000
	Subtotal Utilities	29,720	31,800	32,900
301-8100-660-5725	Equipment Other Than Vehicles	1,639	15,000	15,000
301-8100-660-5785	Motor Vehicles /Auto Body Shop	8,539	15,000	15,000
301-8100-660-5815	Equipment With Operator	2,061	10,000	10,000
301-8100-660-5820	Paving/Street Repair/Concrete	70,771	40,000	55,000
301-8100-660-5825	General Repair & Maintenance	38,015	50,000	50,000
	Subtotal Repair and Maintenance Services	121,026	130,000	145,000
301-8100-665-5865	Rental Equipment	0	3,000	3,000
301-8100-665-5875	Rentals General	1,466	5,000	5,000
	Subtotal Equipment	1,466	8,000	8,000
301-8100-675-5925	Credit Card Processing Fees	24,654	26,000	27,000
301-8100-675-6005	Licenses, Permits & Certifications	2,026	6,000	6,000
301-8100-675-6010	Licenses, Permits & Certifications	0	0	0
301-8100-675-6035	General - Miscellaneous	1,173	4,500	5,000
	Subtotal Miscellaneous	27,853	36,500	38,000
301-8100-685-6205	Computer Software	0	2,000	1,150

Public Works Fund		2024-2025 Actual	2025-2026 Budgeted	2026-2027
WATER				
301-8100-685-6207	Non-Contract IT Services	4,116	6,900	13,475
301-8100-685-6235	Computer Hardware Maintenance	509	2,500	0
301-8100-685-6245	Computer Hardware	0	6,000	9,065
301-3800-685-6250	PW Software	0	0	14,580
301-8100-685-6255	Software Maintenance Agreement	21,380	36,000	12,624
	Subtotal Technology Services	26,005	53,400	54,000
TOTAL MATERIALS & SERVICES		1,027,054	961,230	1,021,650
Capital Outlay				
301-8100-740-6650	Capital - Vehicles & Equipment	26,242	0	0
	Subtotal Capital Outlay	26,242	0	0
TOTAL CAPITAL OUTLAY		26,242	0	0
Transfer to Other Funds				
301-9000-850-7525	Transfer to Emergency Comm	2090	3345	2850
301-9000-850-7535	Transfer to Cap Improv Fund	0		
301-9000-850-7555	Transfer to General Fund	248760	372650	430000
301-9000-850-7557	Transfer to PWIF	750000	800000	665000
	Subtotal Transfer to Other Funds	1,000,850	1,175,995	1,097,850
TOTAL TRANSFER TO OTHER FUNDS		1,000,850	1,175,995	1,097,850
TOTAL WATER		3,205,615	3,486,185	3,605,320

Fund: #325 Oceanview Cemetery*Purpose*

Ocean View Cemetery (OVC) is an active cemetery that has served Astoria residents and residents of Clatsop County since 1897. The goal of the fund is to provide an aesthetically pleasing, safe, and cost-effective cemetery for families to celebrate the memories of their loved ones. Special care and consideration are taken to ensure that ongoing and perpetual care expenses are offset through revenue charged for services.

Scope

The Parks Maintenance Division provides maintenance and care for the cemetery. The cemetery is approximately 100 acres in total and 60 acres of the property are developed and in use for burials and public access. The remaining 40 acres are unused and in an undeveloped state. Over 16,000 individuals are buried at OVC and Parks staff carry out approximately 100 burials per year. 60-75% of the annual burials are cremation/urns and the remaining 30-40% are full (casket) burials. The cemetery's facilities include a maintenance shop, chapel, and mausoleum.

Graves sold at OVC feature a perpetual care obligation by the City which will provide grounds and site maintenance in perpetuity once the cemetery no longer has capacity for new burial services. Revenue for the site is generated through burial fees, marker/monument permit fees, overtime charges, and grave sales. Mowing and weed-eating the active portions of the grounds and around headstones takes approximately 80 labor-hours.

Personnel

1800 hours of work by staff shared with Parks Maintenance, 450 hours of admin assistance from Finance.

New this year

Parks has requested to combine the half-time position in Cemetery was combined with extra help hours in Parks Maintenance to create a full-time shared maintenance position.

City of Astoria, Oregon
Budget Document

CEMETERY FUND # 325

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/25 - 6/30/26</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
<u>Resources</u>						
641,564	753,697	458,800	Beginning Fund Balance	537,900	537,900	537,900
45,405	22,578	26,000	Sale of Graves	25,000	25,000	25,000
116,150	98,507	101,500	Charges for Services	100,500	100,500	100,500
14,743	18,538	14,000	Interest Earnings	16,000	16,000	16,000
4,000	2,027	3,000	Miscellaneous	3,000	3,000	3,000
<u>29,200</u>	<u>30,000</u>	<u>36,000</u>	Transfers In -Cemetery Irreducible Fund	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>
<u>851,062</u>	<u>925,347</u>	<u>639,300</u>	Total Resources	<u>714,400</u>	<u>714,400</u>	<u>714,400</u>
<u>Requirements</u>						
Personnel Services						
14,853	17,554	22,190	Regular Salaries	9,180	53,290	53,290
23,348	23,898	47,230	Extra Help	5,500	9,180	9,180
10,162	8,648	14,570	Interfund Wages	1,170	24,370	24,370
3,837	3,960	6,760	Payroll Taxes	32,950	6,990	6,990
8,301	8,867	11,430	Insurance	5,130	10,850	10,850
12,237	8,926	21,380	Retirement Contributions	320	22,100	22,100
<u>2,222</u>	<u>2,273</u>	<u>5,030</u>	Workers' Compensation	<u>78,620</u>	<u>5,130</u>	<u>5,130</u>
74,960	74,126	128,590		132,870	131,910	131,910
0.8	0.8	1.2	Total Personnel Services (FTEs)	1.2	1.2	1.2
Materials and Services						
-	-	100	Office Supplies	2,000	100	100
2,272	4,162	7,200	Operating Supplies	500	7,700	7,700
74	1,785	3,600	Repair & Maintenance Supplies	1,200	3,600	3,600
572	-	1,200	Small Tools & Minor Equipment	100	1,200	1,200
-	841	1,100	Professional Services	250	1,100	1,100
-	-	1,150	Memberships & Dues	-	1,150	1,150
-	-	200	Advertising	-	200	200
26	39	45	Insurance	-	45	45
2,630	3,104	5,200	Utilities	2,000	5,200	5,200
2,377	1,377	4,500	Repair & Maintenance Services	-	6,000	6,000
2,442	1,221	3,000	Rental Equipment	1,500	3,500	3,500
4,660	2,797	5,000	Miscellaneous	4,000	4,000	4,000
<u>-</u>	<u>-</u>	<u>2,000</u>	Technology Services	<u>-</u>	<u>2,000</u>	<u>2,000</u>
15,053	15,326	34,295	Total Materials and Services	11,550	35,795	35,795
Capital Outlay						
<u>13,925</u>	<u>4,800</u>	<u>15,000</u>	Improvements Other than Buildings	<u>-</u>	<u>10,000</u>	<u>10,000</u>
13,925	4,800	15,000	Total Capital Outlay	-	10,000	10,000
-	-	100,000	Contingency	-	50,000	50,000
Accrual Adjustments for:						
7,352	8,744	-	Depreciation	-	-	-
<u>(13,925)</u>						
97,365	102,996	277,885	Total Expenditures	144,420	227,705	227,705
<u>753,697</u>	<u>822,351</u>	<u>361,415</u>	Ending Fund Balance	<u>569,980</u>	<u>486,695</u>	<u>486,695</u>
<u>851,062</u>	<u>925,347</u>	<u>639,300</u>	Total Requirements	<u>714,400</u>	<u>714,400</u>	<u>714,400</u>

NOTE: Generally Accepted Accounting Principles (GAAP) require a business-type fund to maintain its budgetary fund balance on a full accrual basis. The fund balance for the June 30, 2043 and 2025 actual data includes cash, inventory, accounts receivable and fixed assets. Cash for the Cemetery Fund at June 30, 2024 and 2025 was \$ 486,919 and \$ 562,283

Cemetery Expenditures		2024-2025 Actual	2025-2026 Budgeted	2026-2027
Personnel Services				
325-8500-410-2020	Straight Time - Regular	17,554	22,190	53,290
	Subtotal Regular Salaries	17,554	22,190	53,290
325-8500-410-2085	Extra Help	23,898	47,230	9,180
325-8500-412-2095	Interfund Wages	8,648	14,570	24,370
325-8500-415-2220	FICA Social Security	3,048	4,875	5,500
325-8500-415-2225	FICA Medicare	713	1,280	1,170
325-8500-415-2230	Insurance	8,867	11,430	10,850
325-8500-415-2235	Retirement Contributions	8,926	21,380	22,100
325-8500-415-2240	Worker Compensation	2,273	5,030	5,130
325-8500-415-2242	Paid Leave Oregon	199	605	320
	Subtotal Payroll Taxes	56,570	106,400	78,620
TOTAL PERSONNEL SERVICES		74,125	128,590	131,910
Materials and Services				
325-8500-510-3045	General Office Supplies	0	100	100
	Subtotal Office Supplies	0	100	100
325-8500-515-3118	Cemetery - Liners	3,480	2,000	2,000
325-8500-515-3180	Fuel Oil Lubricants	0	1,000	1,500
325-8500-515-3245	Fertilizers Pesticides	0	500	500
325-8500-515-3250	Bark Mulch Top Soil Sawdust	15	1,000	1,000
325-8500-515-3265	Custodial Supplies	0	200	200
325-8500-515-3310	General Operating Supplies	667	2,500	2,500
	Subtotal Operating Supplies	4,162	7,200	7,700
325-8500-525-3520	Building Materials / Supplies	0	500	500
325-8500-525-3525	Motor Vehicle Repair Parts	235	500	500
325-8500-525-3530	Tires	0	500	500
325-8500-525-3540	Paint And Paint Supplies	0	100	100
325-8500-525-3565	Vandalism Repair	0	100	100
325-8500-525-3580	Signs	1,500	500	500
325-8500-525-3625	Cemetery Plumbing / Irrigation	0	200	200
325-8500-525-3630	Cemetery Water & Sewer Repair	0	200	200
325-8500-525-3640	Other Repair & Maint Supplies	50	1,000	1,000
	Subtotal Repair and Maintenance	1,785	3,600	3,600
325-8500-530-3720	Small Tools	0	1,200	1,200
325-8500-530-3725	Irrigation Equipment	0	0	0
	Subtotal Small Tools	0	1,200	1,200
325-8500-620-4432	Background Checks	35	100	100
325-8500-620-4540	Professional Services General	806	0	1,000
	Subtotal Professional Services General	841	100	1,100
325-8500-630-4880	Oregon Cemetery Association	0	250	250
325-8500-630-4885	State Cemetery Board	0	900	900
	Subtotal Memberships & Dues	0	1,150	1,150
325-8500-640-5030	Advertising Public Notices	0	200	200
	Subtotal Advertising	0	200	200
325-8500-645-5060	Insurance - Liability / EAP	39	45	45
	Subtotal Insurance	39	45	45

Cemetery Expenditures		2024-2025 Actual	2025-2026 Budgeted	2026-2027
325-8500-655-5295	ELEC Oceanview Cemetery	949	1,000	1,000
325-8500-657-5535	Sanitation-transfer Station Fe	0	2,000	2,000
325-8500-658-5555	Cemetery- Water & Sewer	2,155	2,200	2,200
	Subtotal Utilities	3,104	5,200	5,200
325-8500-660-5725	Equipment Other Than Vehicles	1,377	2,000	3,500
325-8500-660-5755	Electrical	0	0	0
325-8500-660-5825	General Repair & Maintenance	0	2,500	2,500
	Subtotal Repair & Maintenance Services	1,377	4,500	6,000
325-8500-665-5865	Rental Equipment	0	1,000	1,500
325-8500-665-5870	Chemical Toilets	1,221	2,000	2,000
	Subtotal Rental/Leased Equipment	1,221	3,000	3,500
325-8500-675-5925	Credit Card Processing Fees	2,797	5,000	4,000
325-8500-675-6005	Licenses, Permits & Certifications	0	0	0
	Subtotal Miscellaneous	2,797	5,000	4,000
325-8500-685-6205	Computer Software	0	2,000	2,000
	Subtotal Technology	0	2,000	2,000
TOTAL MATERIALS & SERVICES		15,326	33,295	35,795
Capital Outlay				
325-8500-730-6500	Capital Improvements	4,800	15,000	10,000
325-8500-740-6650	Capital - Vehicles & Equipment	0	0	0
TOTAL CAPITAL OUTLAY		4,800	15,000	10,000
Contingency				
325-9100-910-8020	Contingency	0	100,000	50,000
	Subtotal Contingency	0	100,000	50,000
Ending Fund Balance				
325-9500-950-8520	Ending Fund Balance	426,424	361,415	486,695
	Subtotal Ending Fund Balance	426,424	361,415	486,695
TOTAL CEMETERY		520,675	638,300	714,400

Fund: #330 17th Street Dock

Purpose

The 17th Street Dock Fund was established to receive moorage revenue and support the maintenance and operation of the 17th Street Dock, along with other revenue sources related to dock activities.

Scope

This fund accounts for lease payments from the U.S. Coast Guard for dock space supporting two local vessels, as well as lease revenue from American Cruise Lines for use of the dock and east-end dolphins. In 2013, the City rebuilt the facility using a Connect Oregon III grant and a loan from the State of Oregon Infrastructure Finance Authority (IFA). Revenue from the U.S. Coast Guard lease was used to repay the loan.

IFA Loan #B11002 for dock construction was a 25-year loan with an interest rate of 4.00%. Payments began in December 2014 and were made annually, with the final payment originally scheduled for December 2039. As funds became available, additional principal payments were made to align the payoff with the anticipated end of the Coast Guard dock lease. The loan was fully paid off in December 2025. The Coast Guard lease remains in effect.

Personnel

There are no associated staff positions. The Public Works Director administers the fund. Public Works staff time is charged to the fund for maintenance and administration.

City of Astoria, Oregon
Budget Document

17TH STREET DOCK FUND # 330

			Budget for Fiscal Year 7/1/26 - 6/30/27			
Historical Data			Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual Data		Adopted Budget				
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26				
Resources						
3,960,182	3,953,107	532,300	Beginning Fund Balance	522,900	522,900	522,900
243,565	226,514	242,400	Intergovernmental	225,000	225,000	225,000
93,603	106,805	88,395	Charge for Services	90,000	90,000	90,000
21,852	22,672	21,000	Interest on Investments	7,800	7,800	7,800
12,042	12,705	-	Miscellaneous	7,200	7,200	7,200
4,331,244	4,321,803	884,095	Total Resources	852,900	852,900	852,900
Requirements						
Personnel Services:						
4,182	6,433	32,930	Interfund Wages	18,650	18,650	18,650
318	513	0	Payroll Taxes			
1,167	2,177		Insurance			
772	1,452		Retirement Contributions			
2	2		Workers' Compensation			
6,441	10,577	32,930		18,650.00	18,650.00	18,650.00
0.1	0.1	0.3	Total Personnel Services (FTEs)	0.3	0.3	0.3
Materials and Services:						
14,073	7,820	14,000	Repair & Maintenance Supplies	14,000	14,000	14,000
25,332	15,202	33,000	Public Utility Services	35,000	35,000	35,000
48,855	57,919	50,000	Professional Services	50,000	50,000	50,000
18,766	5,008	54,500	Repair & Maintenance Services	105,000	105,000	105,000
107,026	85,949	151,500	Total Materials and Services	204,000	204,000	204,000
Capital Outlay:						
-	-	300,000	Improvements Other Than Bldgs	300,000	300,000	300,000
-	-	300,000	Total Capital Outlay	300,000	300,000	300,000
Debt Service						
190,610	198,235	109,000	Principal	-	-	-
19,917	12,293	10,000	Interest	-	-	-
210,527	210,528	119,000	Total Debt Service	-	-	-
Transfer to Other Funds						
70,000	-	140,000	Transfer to Parks Operation Fund	70,000	70,000	70,000
70,000	-	140,000	Total Transfer to Other Funds	70,000	70,000	70,000
-	-	140,665	Contingency	260,250	260,250	260,250
Accrual Adjustment for:						
178,564	178,564	-	Depreciation	-	-	-
(194,423)	(198,056)	-	Capital Contributions	-	-	-
375,876	283,418	884,095	Total Expenditures	852,900	852,900	852,900
3,953,107	4,038,385	-	Unappropriated Ending Fund Balance	-	-	-
4,328,983	4,321,803	884,095	Total Requirements	852,900	852,900	852,900

NOTE: Generally Accepted Accounting Principles (GAAP) require a business-type fund to maintain its budgetary fund balance on a full accrual basis. The fund balances for the June 30, 2024 and 2025 actual data include cash, inventory, accounts receivable and fixed assets. Cash for the 17th Street Dock Fund at June 30, 2024 was \$ 352,623 and at June 30, 2025 was \$ 414,191

17th Street Dock Fund		2024-2025 Actual	2025-2026 Budgeted	2026-2027
Personnel Services				
330-8600-412-2095	Interfund Wages	6,433	18,000	10,000
330-8600-415-2220	FICA Social Security	394	2,000	1,500
330-8600-415-2225	FICA Medicare	92	600	500
330-8600-415-2230	Insurance	2,178	6,200	3,500
330-8600-415-2235	Retirement Contributions	1,452	6,000	3,000
330-8600-415-2240	Worker Compensation	2	50	50
330-8600-415-2242	Paid Leave Oregon	26	80	100
	Subtotal Payroll Taxes	10,577	32,930	18,650
TOTAL PERSONNEL SERVICES		10,577	32,930	18,650
Materials and Services				
330-8600-525-3640	Other Repair & Maint Supplies	7,820	14,000	14,000
	Subtotal Repair & Maintenance Supplies	7,820	14,000	14,000
330-8600-620-4540	Professional Services General	57,919	50,000	50,000
	Subtotal Professional Services	57,919	50,000	50,000
330-8600-655-5297	ELEC 17th Street Dock	417	1,000	1,000
330-8600-657-5544	Sanitation-17th Street Dock	14,785	32,000	34,000
	Subtotal Utilities	15,202	33,000	35,000
330-8600-660-5825	General Repair & Maintenance	2,344	50,000	100,000
	Subtotal Repair & Maintenance Services	2,344	50,000	100,000
330-8600-665-5875	Dock Lease/Rental	2,475	4,000	4,500
	Subtotal Rentals	2,475	4,000	4,500
330-8600-675-5925	Credit Card Processing Fees	189	500	500
	Subtotal Miscellaneous	189	500	500
TOTAL MATERIALS & SERVICES		85,949	151,500	204,000
Capital Outlay				
330-8600-730-6500	Capital Improvements	0	300,000	300,000
	Subtotal Capital Outlay	0	300,000	300,000
TOTAL CAPITAL OUTLAY		0	300,000	300,000
Debt Service				
330-8900-810-6977	Principal-Dock Impr 2013	198,235	109,000	0
330-8900-810-6979	Interest-Dock Impr 2013	12,293	10,000	0
	Subtotal Debt Service	210,528	119,000	0
Transfer to Other Funds				
330-9000-850-7532	Transfer to Parks Fund	0	140,000	70,000
	Subtotal Transfer to Other Funds	0	140,000	70,000
Contingency				
330-9100-910-8020	Contingency	0	140,665	260,250
	Subtotal Contingency	0	140,665	260,250
TOTAL 17TH STREET DOCK FUND		307,054	884,095	852,900



FIDUCIARY FUNDS

Fund: #401 Aquatic Facility Trust

Purpose

The Aquatic Facility trust was established in 2000. It is an expendable trust. The resources are used for the purpose intended by the donor such as aquatic center improvements or equipment purchases and free swim programs.

Scope

During 2010 collections were gathered by Friends of the Aquatic Center to purchase a cover for the pool. Donations were submitted to the City and additional donations have been accumulated in memory of Freda Englund. Funds collected were insufficient to purchase a new pool cover, but the City was able to acquire pool covers through an Energy Trust of Oregon incentive. Available funds are utilized for the maintenance and upkeep of the pool cover.

Personnel

There are no associated staff positions. The Parks Director administers the fund.

City of Astoria, Oregon
Budget Document

AQUATIC FACILITY TRUST FUND # 401

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
			<u>Resources</u>			
6,666	18,036	14,560	Beginning Fund Balance	1,785	1,785	1,785
40,500	-	-	Gifts and Bequests	-	-	-
869	635	660	Interest Earnings	50	50	50
<u>48,035</u>	<u>18,671</u>	<u>15,220</u>	Total Resources	<u>1,835</u>	<u>1,835</u>	<u>1,835</u>
			<u>Requirements</u>			
			Materials & Services:			
-	6,507	7,720	Repairs and Maintenance	1,835	1,835	1,835
-	6,507	7,720	Total Materials & Services	1,835	1,835	1,835
			Capital Outlay:			
29,999	2,784	7,500	Machinery & Equipment	-	-	-
29,999	2,784	7,500	Total Capital Outlay	-	-	-
29,999	9,291	15,220	Total Expenditures	1,835	1,835	1,835
18,036	9,380	-	Ending Fund Balance	-	-	-
<u>48,035</u>	<u>18,671</u>	<u>15,220</u>	Total Requirements	<u>1,835</u>	<u>1,835</u>	<u>1,835</u>

2026 / 27 Budget Detail Information

AQUATIC FACILITY TRUST FUND (401 4100)

		<u>Materials & Services:</u>		
670	5895	Repairs and Maintenance	1,835	
TOTAL MATERIALS & SERVICES				1,835
		<u>Capital Outlay:</u>		
740	6650	Machinery & Equipment	0	
TOTAL CAPITAL OUTLAY				-
950	8520	Ending Fund Balance		-
TOTAL AQUATIC FACILITY TRUST FUND				1,835

Fund: #403 Library Endowment

Purpose

This fund was established in 2000. It holds a gift given to the City by Mr. Don A. Goodall who wished to establish an endowment fund in memory of his parents, Harris Allen and Mabel Mae Goodall. His purpose was to establish a resource which would grow and provide an additional source of revenue for library needs.

Scope

In 2005, the City Council adopted Resolution No. 05-05 to transfer the assets from the Astor Library Far East, the Library Memorial, and the Dorothy Whitney Trust Funds to the Astoria Public Library Endowment Trust Fund. The assets of these fund accounts are utilized in accordance with the original guidelines established by donors.

Personnel

There are no associated staff positions. The Library Director administers the fund with assistance from the Finance Department.

City of Astoria, Oregon
Budget Document

ASTOR PUBLIC LIBRARY ENDOWMENT TRUST FUND # 403

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>	Resources and Requirements	Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26		Budget Officer	Budget Committee	Governing Body
			<u>Resources</u>			
146,124	153,334	147,500	Beginning Fund Balance	129,300	129,300	129,300
-	4,000		Gifts and Bequests	-	-	-
<u>7,210</u>	<u>7,569</u>	<u>6,600</u>	Interest Earnings	<u>3,800</u>	<u>3,800</u>	<u>3,800</u>
<u>153,334</u>	<u>164,903</u>	<u>154,100</u>	Total Resources	<u>133,100</u>	<u>133,100</u>	<u>133,100</u>
			<u>Requirements</u>			
			Materials & Services:			
-	-	2,280	Dorothy Whitney Trust Fund	2,080	2,080	2,080
<u>-</u>	<u>-</u>	<u>39,900</u>	Books Purchased from Endowment	<u>19,100</u>	<u>19,100</u>	<u>19,100</u>
-	-	42,180	Total Materials & Services	21,180	21,180	21,180
<u>-</u>	<u>-</u>	<u>-</u>	Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
-	-	42,180	Total Expenditures	21,180	21,180	21,180
<u>153,334</u>	<u>164,903</u>	<u>111,920</u>	Ending Fund Balance	<u>111,920</u>	<u>111,920</u>	<u>111,920</u>
<u>153,334</u>	<u>164,903</u>	<u>154,100</u>	Total Requirements	<u>133,100</u>	<u>133,100</u>	<u>133,100</u>

2026 / 27 Budget Detail Information

ASTORIA PUBLIC LIBRARY ENDOWMENT FUND (403 3200)

<u>Materials and Services (520)</u>			
520	3460	Dorothy Whitney Trust Fund	2,080
520	3465	Books Purchased with Endowment	<u>19,100</u>
TOTAL MATERIALS & SERVICES			21,180
740	6650	CAPITAL OUTLAY	-
950	8500	ENDING FUND BALANCE	<u>111,920</u>
TOTAL ASTORIA PUBLIC LIBRARY ENDOWMENT FUND			<u>133,100</u>

Fund: #408 Cemetery Irreducible

Purpose

The Cemetery Irreducible Fund was created to receive a portion of each grave sale and is a nonexpendable trust fund. It is governed by City Code section 1.340. The resources of this fund accumulate to provide for perpetual care at the Oceanview Cemetery once all graves have been sold. Interest earned by this fund is used for the operations budgeted in the Oceanview Cemetery Fund # 325.

Personnel

There are no associated staff positions. The Finance Department administers this fund.

City of Astoria, Oregon
Budget Document

CEMETERY IRREDUCIBLE FUND # 408

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>	Resources and Requirements	Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26		Budget Officer	Budget Committee	Governing Body
			<u>Resources</u>			
988,938	1,038,656	1,001,100	Beginning Fund Balance	1,079,300	1,079,300	1,079,300
30,269	15,052	20,000	Sale of Graves	18,000	18,000	18,000
48,648	49,958	30,000	Interest Earnings	32,400	32,400	32,400
<u>1,067,855</u>	<u>1,103,666</u>	<u>1,051,100</u>	Total Resources	<u>1,129,700</u>	<u>1,129,700</u>	<u>1,129,700</u>
			<u>Requirements</u>			
29,199	30,000	30,000	<u>Transfers to Other Funds</u>	32,000	32,000	32,000
<u>1,038,656</u>	<u>1,073,666</u>	<u>1,021,100</u>	Ending Fund Balance	<u>1,097,700</u>	<u>1,097,700</u>	<u>1,097,700</u>
<u>1,067,855</u>	<u>1,103,666</u>	<u>1,051,100</u>	Total Requirements	<u>1,129,700</u>	<u>1,129,700</u>	<u>1,129,700</u>

2026 / 27 Budget Detail Information

CEMETERY IRREDUCIBLE FUND (408 8500)

850	7570	<u>Transfers to Other Funds</u>	
		Transfer to Cemetery Fund	32,000
950	8520	<u>Ending Fund Balance (950)</u>	
		Ending Fund Balance	
		Reserved for Perpetual Care	<u>1,097,700</u>
TOTAL CEMETERY IRREDUCIBLE FUND			<u>1,129,700</u>

Fund: #410 Promote Astoria

Purpose

The Promote Astoria fund exists to promote Astoria and the surrounding region as a tourist destination.

Scope

46.1% of Transient Lodging Tax dollars collected by the City of Astoria go to this fund. Funds appropriated in this fund must promote Astoria and the region as a tourist destination and must be used in compliance with ORS 320.300 and all other ORS requirements related to the use of Transient Lodging Tax dollars.

The City partners with several local organizations that assist with this work. The Astoria Warrenton Chamber of Commerce, the Lower Columbia Tourism Committee, the Astoria Downtown Historic District Association, and the Astoria Uppertown District Association. Arts and Culture events promotion are supported by an annual Arts & Culture Grant program.

In 2018 the City Council approved a 2% increase. HB 2267 placed restrictions on new or increased local lodging taxes so that 70% of new or increased taxes must be used for tourism promotion or tourism related facilities and 30% is unrestricted in use. Ordinance 18-03 provided for distribution of 70% of the 2% increase to Promote Astoria for the purpose of supporting Tourist related facilities maintained and operated by City Parks Department.

Personnel

One full-time position

City of Astoria, Oregon
Budget Document

PROMOTE ASTORIA FUND #410

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>	<u>Resources and Requirements</u>	<u>Proposed by Budget Officer</u>	<u>Approved by Budget Committee</u>	<u>Adopted by Governing Body</u>
<u>FYE 6/30/24</u>	<u>FYE 6/30/25</u>	<u>FYE 6/30/26</u>				
			<u>Resources</u>			
2,145,186	1,811,227	1,273,000	Beginning Fund Balance	1,802,359	1,862,359	1,862,359
4,652	-	-	Gifts Bequests and Grants	-	-	-
1,899,014	2,056,195	2,040,000	Motel Tax	1,890,000	1,890,000	1,890,000
88,429	62,895	44,000	Interest Earnings	55,000	55,000	55,000
15,649	3,099	6,000	Miscellaneous	-	-	-
<u>4,152,930</u>	<u>3,933,416</u>	<u>3,363,000</u>	Total Resources	<u>3,747,359</u>	<u>3,807,359</u>	<u>3,807,359</u>
			<u>Requirements</u>			
			Personnel Services:			
52,377	57,640	62,200	Regular Salaries	65,120	65,120	65,120
-	-	16,310	Interfund	16,380	16,380	16,380
3,942	4,306	6,320	FICA Taxes	6,570	6,570	6,570
14,258	16,031	33,990	Insurance	37,590	37,590	37,590
12,685	13,871	19,980	Retirement Contributions	20,740	20,740	20,740
1,222	1,356	4,620	Workers' Compensation	4,820	4,820	4,820
84,484	93,204	143,421	Total Personnel Services	151,220	151,220	151,220
1	1.0	1.0	FTEs	1.0	1.0	1.0
			Materials & Services			
7,579	509	10,000	Credit Card Fees	1,000	1,000	1,000
6,056	24,847	80,000	Tourism Promotion	30,000	30,000	30,000
-	-	100,000	Film Museum	100,000	100,000	100,000
71,000	51,000	69,600	Astoria Uppertown Association	79,000	79,000	79,000
102,500	79,033	100,000	Arts and Cultural Promotion Grants	100,000	100,000	100,000
83,345	95,000	120,000	Astoria Downtown Historic District Association	133,000	133,000	133,000
264,820	236,000	183,653	Astoria/Warrenton Chamber of Commerce Visitor Services	208,263	208,263	208,263
382,950	150,000	200,000	Astoria/Warrenton Tourism Alliance	229,738	229,738	229,738
-	-	30,000	Clatsop Cruise Hosts	-	-	-
107,558	98,486	146,850	Tourism Related Facilities	124,600	124,600	124,600
-	-	-	Tourism Support - Parking	42,000	42,000	42,000
1,025,808	734,875	1,040,103	Total Materials & Services	1,047,600	1,047,600	1,047,600
			Capital Outlay			
-	-	-	Riverwalk Improvements	-	-	-
710,449	453,200	685,000	Riverwalk - Track and Trestles	215,000	215,000	215,000
710,449	549,014	685,000	Total Capital Outlay	215,000	215,000	215,000
			Transfers Out			
59,500	-	-	Special Police Projects Fund	-	-	-
461,250	392,440	506,500	Parks Operations - Tourist Facilities	499,000	499,000	499,000
461,250	392,440	506,500	Total Transfers Out	499,000	499,000	499,000
-	-	200,000	Contingent Expenditures	300,000	300,000	300,000
2,281,991	1,769,533	2,575,024	Total Expenditures	2,212,820	2,212,820	2,212,820
1,870,939	2,163,883	787,976	Reserved for Future Expenditures	650,000	650,000	650,000
<u>4,152,930</u>	<u>3,933,416</u>	<u>3,363,000</u>	Ending Fund Balance	<u>884,539</u>	<u>944,539</u>	<u>944,539</u>
			Total Requirements	<u>3,747,359</u>	<u>3,807,359</u>	<u>3,807,359</u>

Promote Astoria Fund Expenditures		2024-2025 Actual	2025-2026 Budgeted	2026-2027
Personnel Services				
410-4500-410-2020	Straight Time - Regular	57,640	62,200	65,120
	Subtotal Regular Salaries	57,640	62,200	65,120
410-4500-412-2095	Interfund	0	16,310	16,380
410-4500-415-2220	FICA Social Security	4,307	5,000	5,000
410-4500-415-2225	FICA Medicare	0	1,005	1,200
410-4500-415-2230	Insurance	16,031	33,990	37,590
410-4500-415-2235	Retirement Contributions	13,871	19,980	20,740
410-4500-415-2240	Worker Compensation	1,356	4,620	4,820
410-4500-415-2242	Paid Leave Oregon	232	315	370
	Subtotal Payroll Taxes	35,797	81,220	86,100
TOTAL PERSONNEL SERVICES		93,437	143,420	151,220
Materials and Services				
410-4500-675-5925	Credit Card Processing Fees	509	10,000	1,000
410-4500-678-6085	Tourism Promotion	24,847	80,000	30,000
410-4500-678-6088	Oregon Film Museum	0	100,000	100,000
410-4500-678-6087	Arts & Culture Tourism Promotion Grants	79,033	100,000	100,000
	Subtotal Tourism Promotion	104,389	290,000	231,000
410-4500-678-6089	ADHDA Professional Services	95,000	120,000	133,000
410-4500-678-6084	AUBA Professional Services	51,000	69,600	79,000
410-4500-678-6090	Chamber Of Commerce Visitor Se	236,000	183,653	208,263
410-4500-678-6095	Astoria Warranton Tourism Alliance	150,000	200,000	229,738
410-4500-678-6083	Clatsop Cruise Hosts	0	30,000	0
	Subtotal Tourism Organizations	532,000	603,253	650,000
410-4500-678-6091	Maintenance Tourism Facilities	70,120	110,000	85,000
410-4500-678-6092	ELEC 16th Street	514	550	600
410-4500-678-6093	ELEC Coxcomb Hill Column	5,242	5,000	5,500
410-4500-678-6094	ELEC 1153 Duane Heritage Sq	1,564	1,800	2,000
410-4500-678-6098	ELEC Other	9,850	9,500	10,500
410-4500-678-6096	Public Restroom Maintenance	0	7,000	7,000
410-4500-678-6097	Public Restroom Supplies	11,196	13,000	14,000
	Subtotal Tourist Related Facilities	98,486	146,850	124,600
410-4500-685-6250	Parking Enforcement Software	0	0	42,000
	Subtotal Technology	0	0	42,000
TOTAL MATERIALS & SERVICES		734,875	1,040,103	1,047,600
Capital Outlay				
410-4500-730-6500	Capital Improvements	453,200	685,000	215,000
	<i>16th St Rail Crossing - \$40,000</i>			
	<i>Riverwalk and Track Striping - \$20,000</i>			
	<i>Track Maintenance - \$50,000</i>			
	<i>Trestle Repair Inspection, Design- \$15,000</i>			
	<i>Emergency Trestle Repairs - \$25,000</i>			
	<i>Trail Support Repairs - \$50,000</i>			
	Subtotal Capital Outlay	453,200	685,000	215,000
TOTAL CAPITAL OUTLAY		453,200	685,000	215,000

Promote Astoria Fund Expenditures		2023-2024 Actual	2024-2025 Budgeted	2025-2026
Transfer to Other Funds				
410-9999-850-7534	Transfer to Spec Police Prjcts	0	0	0
410-9999-850-7542	Transfer to Parks Fund	392,440	506,500	499,000
	Subtotal Transfer to Other Funds	392,440	506,500	499,000
Contingency				
410-9100-910-8020	Contingency	0	200,000	300,000
	Subtotal Contingency	0	200,000	300,000
Ending Fund Balance				
410-9500-920-8220	Future Trestle Repair & Bank Stabilization	0	0	650,000
410-9500-950-8520	Ending Fund Balance	2,259,462	787,977	944,539
	Subtotal Ending Fund Balance	2,259,462	787,977	1,594,539
TOTAL PROMOTE ASTORIA FUND		3,933,414	3,363,000	3,807,359

Arts & Culture Tourism Promotion Grants 410-0000-678-6087		2026-2027	
Organization		Requested	Recommended Distribution
Astoria Arts & Movement Center		6,000	6,000
Astoria Downtown Historic District Association		8,840	5,680
Arts Council of Clatsop County		2,550	2,070
Astor Street Opry Company		8,625	0
Astoria Scandandinavian Heritage Association		15,000	5,075
Astoria Visual Arts		9,500	9,500
Astoria Uppertown Business Association		4,500	2,975
Columbia Audio Sound Technologies		12,500	0
Cascadia Concert Opera		8,550	5,500
El Centro NW		200	200
FisherPoets Gathering		3,000	3,000
Tilicum Foundation (KMUN)		1,500	1,500
Liberty Theatre		25,000	20,000
North Coast Food Web		6,000	5,000
North Coast Pride		12,500	0
Partners for the Pac		5,000	5,000
Astoria Regatta Association		20,000	15,000
Ten Fifteen Productions		12,000	10,000
Tenor Guitar Foundation		6,600	3,500
TOTALS		167,865	100,000

Fund: #412 Logan Memorial Library Trust

Purpose

The Logan Memorial Library Trust was established in 1998 to account for the proceeds from the Lorens F. Logan Estate and any other contributions.

Scope

The City of Astoria was a longstanding beneficiary of the Lorens F. Logan estate. Mr. Logan was the grandson of former Astoria Mayor Dr. W. C. Logan. During FYE June 30, 1999, the last living beneficiary of the trust died, and assets were distributed to beneficiaries. The City received a bequest of stock and investments valued at approximately \$620,000. Under Oregon State Law, municipalities cannot hold stock or be shareholders in private companies and the stock assets were sold to convert to a cash basis. The bequest was specifically designated for future library construction.

During FYE June 30, 2010, legal action was taken through the “cy pres” process to modify the trust for use of extensive remodeling of the current Astoria library building. The remodeling of the library shall be accompanied by a renaming of the library to “Logan Memorial Library”.

Personnel

There are no associated staff positions. The Library Director administers the fund with assistance from the Finance Department.

New this year

The residual interest will be transferred out of this fund in FY 2024-25, Council closed the fund in August 2025. The fund will remain in the budget until the two prior years show no activity. Information is included for historical reference.

City of Astoria, Oregon
Budget Document

LOGAN MEMORIAL LIBRARY TRUST FUND # 412

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>	Resources and Requirements	Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26		Budget Officer	Budget Committee	Governing Body
			<u>Resources</u>			
967,098	-	-	Beginning Fund Balance	-		
20,847	501	-	Interest Earnings	-	-	-
987,945	501	-	Total Resources	-	-	-
			<u>Requirements</u>			
			Transfer to Other Funds			
-	-	-	Library Bond Construction Fund	-	-	-
977,600	501	-	Total Transfer to Other Funds	-	-	-
			Capital Outlay	-	-	-
-	-	-	Contingency	-	-	-
977,600	501	-	Total Expenditures	-	-	-
10,345	-	-	Ending Fund Balance	-	-	-
987,945	501	-	Total Requirements	-	-	-

2026 / 27 Budget Detail Information

LOGAN MEMORIAL LIBRARY TRUST FUND (412 3200)

Materials and Services

850	7571	TRANSFER TO OTHER FUNDS	-
730	6500	CAPITAL OUTLAY	-
910	8020	CONTINGENCY	-
950	8520	ENDING FUND BALANCE	-
TOTAL LOGAN MEMORIAL TRUST FUND			-

Fund: #414 Library Renovation

Purpose

The Library Renovation Fund was established in 2015 as an expendable trust fund for gifts designated for renovation of the Astoria Public Library.

Scope

\$ 7,400 was received from the Estate of Ruth Jensen who was a dedicated friend of the public library, and a school librarian devoted to the success of children everywhere to read well and succeed in school and in life. The Jensen bequest was specifically designated for furnishing the children's area in the renovated library.

Personnel

There are no associated staff positions. The Library Director administers the fund with assistance from the Finance Department.

City of Astoria, Oregon
Budget Document

LIBRARY RENOVATION FUND # 414

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
<u>Resources</u>						
13,423	14,083	13,700	Beginning Fund Balance	4,100	4,100	4,100
-	-	-	Gifts and Bequests			
660	682	620	Interest Earnings	120	120	120
<u>14,083</u>	<u>14,765</u>	<u>14,320</u>	Total Resources	<u>4,220</u>	<u>4,220</u>	<u>4,220</u>
<u>Requirements</u>						
		14,320	Capital Outlay	4,220	4,220	4,220
Transfer to Other Funds						
-	-	-	Contingency	-	-	-
-	-	14,320	Total Expenditures	4,220	4,220	4,220
<u>14,083</u>	<u>14,765</u>	-	Ending Fund Balance	-	-	-
<u>14,083</u>	<u>14,765</u>	<u>14,320</u>	Total Requirements	<u>4,220</u>	<u>4,220</u>	<u>4,220</u>

2026 / 27 Budget Detail Information

LIBRARY RENOVATION FUND (414 3200)

Materials and Services

730	6500	CAPITAL OUTLAY	4,220
		TRANSFER TO OTHER FUNDS	0
910	8020	CONTINGENCY	-
950	8520	ENDING FUND BALANCE	-
TOTAL LIBRARY RENOVATION FUND			4,220

Fund: #415 Custodial

Purpose

This fund has been used for a variety of pass-through grant activities in the past. It has not been used since FY 2022-23. The fund has no ongoing revenue or articulated purpose

Scope

It has not been used since FY 2022-23. The fund has no ongoing revenue or stated purpose. The fund has not been used since 2022-23. Pass through grant funds can be managed the appropriate operational fund for the associated Department.

Personnel

There are no associated staff positions. The Finance Department administers the fund.

New this year

The residual interest will be transferred out of this fund in FY 2025-26, and staff will request Council to close the fund. The fund will remain in the budget until the two prior years show no activity. Information is included for historical reference.

City of Astoria, Oregon
Budget Document

CUSTODIAL FUND # 415

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/26 - 6/30/27</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/25	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
<u>Resources</u>						
1,383	1,451	-	Beginning Fund Balance	-		
-	-	-	Grants			
68	70	-	Interest Earnings	-	-	-
<u>1,451</u>	<u>1,521</u>	<u>-</u>	Total Resources	<u>-</u>	<u>-</u>	<u>-</u>
<u>Requirements</u>						
Materials & Services:						
-	-	-	Grant Disbursements	-	-	-
-	-	-	Program Management Fees	-	-	-
-	-	-	Total Materials & Services	-	-	-
Capital Outlay						
-	1,521	-	<u>Transfers to Other Funds</u>	-		
-	-	-	Contingency	-	-	-
-	1,521	-	Total Expenditures	-	-	-
<u>1,451</u>	<u>-</u>	<u>-</u>	Ending Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,451</u>	<u>-</u>	<u>-</u>	Total Requirements	<u>-</u>	<u>-</u>	<u>-</u>

2026 / 27 Budget Detail Information

CUSTODIAL FUND # 415

Materials and Services

680	6143	Grant Disbursements	-
850	7555	Transfer to General Fund (Closure)	-
950	8520	ENDING FUND BALANCE	-
TOTAL CUSTODIAL FUND			<u>-</u>



APPENDIX

APPENDIX I

BUDGET PROCESS

The City of Astoria must prepare and adopt an annual budget in compliance with State of Oregon Local Budget Law. The local budget process laws can be found in Oregon Revised Statutes (ORS) 294.305-292.565. The full text of these ORS can be found on the Oregon Legislature website at www.leg.state.or.us.

The annual budget provides estimates of revenues, expenditures, and proposed taxes. The process requires specific public involvement and opportunities for public comment and is meant to ensure transparency, efficiency, and frugality in the use of public funds.

The fiscal year for the City of Astoria, as for all cities in Oregon, is July 1 through June 30. The process to develop the budget for the following fiscal year begins in December.

The Budget Officer

The Budget Officer is appointed by the Council and is responsible for preparing the proposed budget document. In the City of Astoria, the City Manager is the Budget Officer. The Finance and Administrative Services Director assists in preparing the proposed budget, and Directors of each department also play an active role in the development of funds that fund their programs.

The Proposed Budget

Development of the Proposed Budget begins in December with general economic forecasting, and assessment of recent trends in City revenue and expenditures. Worksheets are distributed to Directors, and they collaborate with their staffs to forecast their needs for the coming fiscal year. They research upcoming grants and evaluate possible capital expenditures and research costs. They submit these worksheets along with any program enhancement requests to the City Manager. These are compiled, along with projected revenue, scheduled debt service payments, and other variables into a balanced Proposed Budget. Estimations are realistic but conservative, and the goal is to maintain the current level of service, protect city infrastructure and assets with required and scheduled maintenance and repair, and use additional resources to support Council Priorities and the Council Workplan.

Ending Fund Balances must be retained in operational funds to ensure continuity of operations in the following fiscal year. Although the fiscal year begins on July 1st, property tax revenue does not begin to be received until November. Other revenue streams, such as franchise fees or State Shared Revenue payments, may be received quarterly or annually later in the year. Many of the larger grants (State and Federal funding sources) are

reimbursement based, so the City must have sufficient cash on hand to complete the work prior to requesting reimbursement.

The Budget Committee

By Oregon law, the Budget Committee is composed of the five elected members of the Council and an equal number of appointed voters from within the City of Astoria. During the Budget Committee meetings, the elected and appointed members of the committee have equal authority. The Budget Committee elects a chair to run the meetings.

Notice of the first Budget Committee meeting must be published between five and thirty days prior to the meeting. It must include two public hearings: one on the proposed budget document, and one on the proposed uses of State Shared Revenue. They may hold additional meetings as needed to hear the public, request additional information, request revisions, and approve the budget and the tax levy.

City Council

Once the budget is approved by the Budget Committee, a summary of the approved budget is published in the newspaper and on the website. The approved budget can be viewed online or is available to the public at City Hall. The published summary also includes legal notice of when the City Council will consider the budget for adoption and of the two public hearings that will be held in that meeting for members of the public to comment on the budget document and on the use of State Shared Revenue. After the hearings, the City Council considers a Resolution which will adopt the budget, making appropriations of funds, and levies taxes to cover the cost of the budget and any General Obligation (GO) bonds. After the Resolution is adopted by the City Council, the budget is filed with the County Clerk, and County Tax Assessor.

Amendments during the year

During the year, the City Council may authorize transfers of appropriations within a fund by resolution. This allows for the use of contingency or other funds to be used for unanticipated expenses. With a few exceptions, if additional revenue is received and needs to be spent within the same fiscal year, a supplemental budget must be adopted. This requires published notices and a public hearing before the City Council prior to adoption.

APPENDIX II

GLOSSARY OF TERMS

The following definitions are found in alphabetical order under four separate headings for Personnel Services, Materials & Services, Capital Outlay, and Other.

PERSONNEL SERVICES

Collective Bargaining Agreement (CBA). The Collective Bargaining Agreement documents an agreement between the City and the union. CBAs include the benefits and premiums that each employee covered by the CBA is entitled to. The City of Astoria has four unions, and four separate CBAs to maintain and to honor.

Extra Help. Extra help includes expenditures for wages provided to all persons employed by the city on a part-time or temporary basis.

FICA Taxes. FICA Taxes includes the employer's share of Social Security and Medicare taxes.

Holiday pay. The City of Astoria provides time off with pay for 11.5 holidays. In addition, some essential services, such as Police, Fire, and Dispatch have employees ready to respond at any time for an emergency. Based on the CBA, employees who work holidays may be entitled to a pay premium for working on the holiday.

Insurance. Insurance includes employer contributions for medical, dental, vision, life, and long-term disability insurance provided for eligible employees.

Interfund Wages. Interfund wages includes expenditures billed against that fund for the work of other departments. This may include maintenance or repair of property, vehicles or equipment by Public Works.

Overtime. Overtime is time worked over a regular schedule. For most employees this is time worked over forty (40) hours per week. However, some CBAs set a different standard for regular schedule and that impacts the calculation of Overtime hours.

Public Employee Retirement System (PERS). The City of Astoria is a member of the Oregon PERS program, which includes required contributions from the City and from the eligible employees.

Regular Salaries. Regular Salaries includes expenditures for salaries and wages of all regular full time employees of the City.

Retirement Contributions. Includes employer contributions and employee mandatory contributions to PERS for all regular full and part-time employees after 6 months and 600 hours of employment. Temporary employees may also be covered if they meet PERS membership criteria for hours worked in a period of time.

Workers' Compensation. Includes employer contributions for workers' compensation insurance on all persons employed by the City.

MATERIALS & SERVICES

The Materials & Services sections of the budget contain amounts to be spent for materials and services needed for day-to-day operations and activities.

Advertising or Publication. Includes the cost of advertising events or services or of publishing required notices.

Conferences, Meetings & Travel. Includes costs incurred by employees who attend professional conferences and meetings related to their work duties.

Communication. Communication includes telephone, cell phone, and postage expenses. May include other mobile devices.

Insurance. All insurance other than Workers' Compensation. This includes liability, property, and vehicle insurance. It also includes the cost of offering an Employee Assistance Program to all employees including part-time, seasonal, and temporary employees.

Memberships & Dues. Membership fees and dues for professional and associate groups and organizations.

Miscellaneous. Miscellaneous typically varies by fund. It may include court costs and investigations, taxes, laundry and other contractual services not otherwise classified above.

Office Supplies. Office supplies includes paper, print cartridges, pens, forms, tape, file folders, and other typical office supplies and materials.

Operating Supplies. Includes supplies needed to operate that program. May include chemicals, agricultural supplies, laboratory supplies, paint, cleaning and sanitation supplies, fuel or oil, books, basic safety supplies, and similar.

Printing & Binding. The cost of printing or publishing materials required to maintain operations. This may include forms, brochures, manuals and other documents such as the budget, annual reports, financial statements, or similar.

Professional Services. Professional services includes management and project consulting, legal services, auditing services, engineering, project management, or other services requiring special skills or licenses. Professional services may also include contract of skilled professionals to supplement staff capacity temporarily due to high volume of work or development.

Public Utility Services. Natural gas, electricity, or refuse services for city properties.

Rentals. A rental of land, buildings, machinery, or equipment.

Repair & Maintenance Services. Repair and maintenance of buildings, structures, improvements and equipment which cannot be done by City employees.

Repair & Maintenance Supplies. Building materials, supplies, painting supplies, metals, plumbing supplies, motor vehicle parts and other required materials for repair and maintenance work performed by City employees.

Small Tools & Equipment. Items of small tools and minor equipment which would not be consumed or materially altered when used but do eventually wear out and need to be replaced. Tools or Equipment that cost more than \$10,000 and have a useful life of over one year must go in Capital Outlay.

Training & Workshops. Training, workshops, classes or other learning opportunities that enhance or maintain the skills and knowledge employees need to be effective in their positions and may also be required to earn or retain employment-related certifications.

CAPITAL OUTLAY

Capital Outlay includes expenditures that result in the acquisition of or addition to fixed assets. They are classified as follows;

- Buildings
- Improvements other than buildings
- Land
- Machinery or equipment costing more than \$10,000 and with a useful life of more than one year.

OTHER CLASSIFICATIONS

Beginning Fund Balance – Prior Year Actual Basis

A fund balance that may include net available of cash, fixed assets, value of inventory, accounts receivable, and liabilities of the fund as stated in the financial statements according to Generally Accepted Accounting Principles.

Beginning Fund Balance – Budgetary Basis

All finds are proposed with the estimated cash balance in the fund at the beginning of a fiscal year. This cash balance may differ significantly from the prior year actual ending fund balance.

Contingence Expenditures

An undesignated appropriation to accommodate unanticipated expenditures that become known after the budget is adopted. Funds are transferred to the appropriate department/fund by a Resolution of the City Council.

Debt Service

Expenditures for repayment of principal and interest on bonds and loans.

Ending Fund Balance

Funds that are not appropriated in the adopted budget are not legal to spend except in federally declared national emergency. This unappropriated Ending Fund Balance becomes part of the Beginning Fund Balance for the following fiscal year.

Special Payments

Extraordinary expenses that are not normally associated with fund budgeting. Specifically, these may include payments from a revolving loan program to local businesses for improvement projects, or a one-time payment the city doesn't have a classification for.

State Shared Revenue

Revenue that is received from the State annually is shared from State collection of taxes. Revenue sources include State liquor tax, cigarette tax, gas tax, and marijuana tax. Each has its own formula for how the city portion of the revenue is distributed. Many are based on population.

Transfer to Other Funds

Funds transferred from one fund to another to pay for the costs of services provided by the receiving fund. Funds may also be transferred between funds to share a large expenditure or to reserve funds for a future expenditure.