



# CITY OF ASTORIA, OREGON



  
**ASTORIA COLUMN**  
CENTENNIAL  
1926 - 2026

## 2026-27 Fiscal Year Proposed Budget



# **City of Astoria, Oregon**

## **2026-27 Proposed 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 Diets, Human Resources Director
Hilary Norton, Finance Director	Ryan Quigley, Assistant to the City Manager

# CITY OF ASTORIA ORGANIZATION CHART

COMMUNITY MEMBERS

CITY COUNCIL

Mayor Sean Fitzpatrick  
 Council President Elizabeth Adams  
 Councilor Andrew Davis  
 Councilor Andrea Mazzarella  
 Councilor Joshua Conklin

CITY MANAGER  
 Scott Spence

Day-to-Day City Operations  
 Implementation of Council Policies and Goals

MUNICIPAL JUDGE  
 Kristopher Kaino

CITY ATTORNEY  
 Blair Henningsgaard

## ADVISORY BOARDS

- Budget Committee
- Design Review Commission
- Historic Landmarks Commission
- Library Board
- Parks and Recreation Board
- Planning Commission

Note: List does not include Advisory Boards that meet less than four times per year.

## POLICE

Community Policing  
 Investigation  
 Law Enforcement  
 Emergency Communications  
 Community Outreach

## FIRE

Emergency Response  
 Safety and Fire Prevention  
 Emergency Management  
 Fire Safety Inspection  
 Haz Mat Response

## COMMUNITY DEVELOPMENT

Economic Development  
 Planning and Plan Review  
 Building Permits and Inspection  
 Code Updates and Code Compliance

## PUBLIC WORKS

Water and Wastewater Utilities  
 Combined Sewer Overflow  
 Street Maintenance and Repair  
 Watershed Management  
 Shops and Fleet Management

## LIBRARY

Library Services  
 Children, Teen, and Adult  
 Programs & Events  
 Meeting and Study spaces  
 Internet and Computer access

## PARKS

Astoria Aquatic Center  
 Parks Maintenance  
 Recreational Programming  
 Ocean View Cemetery  
 Tourist Facilities Maintenance

## FINANCE

Accounting & Financial Management  
 Budget Process & Annual Audit  
 Occupational Tax, Liquor Licenses  
 Risk Management  
 Court Clerk and City Clerk

## HUMAN RESOURCES

Recruitment & Hiring  
 Labor Negotiation  
 Compensation & Classification  
 Employment Policy  
 Leave Tracking & Workers Compensation



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 16<sup>th</sup> 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 27<sup>th</sup> 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



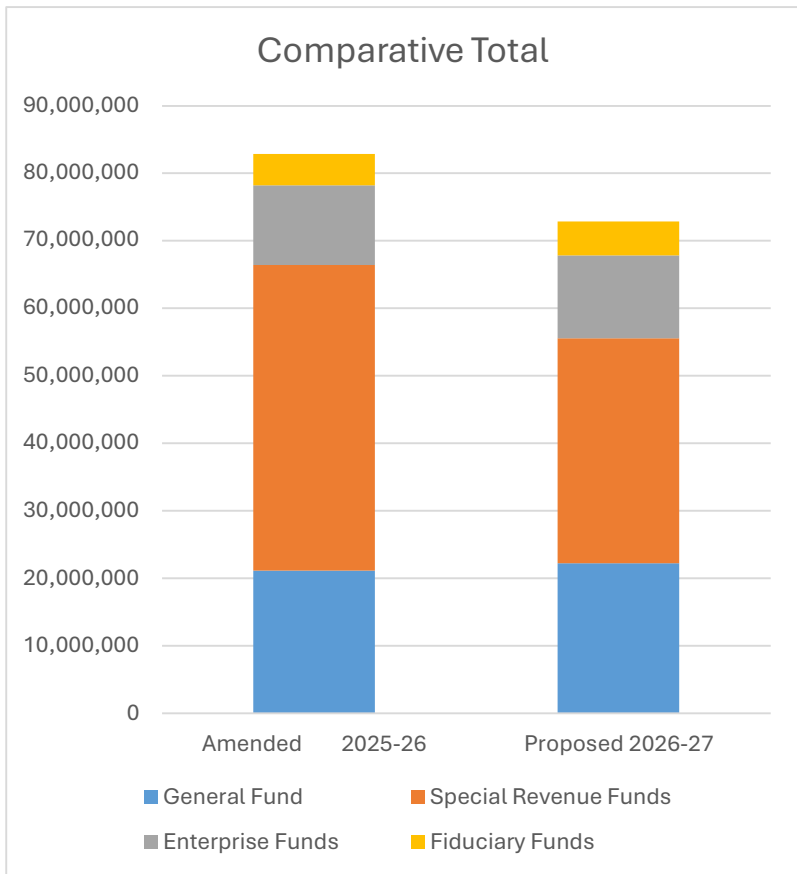
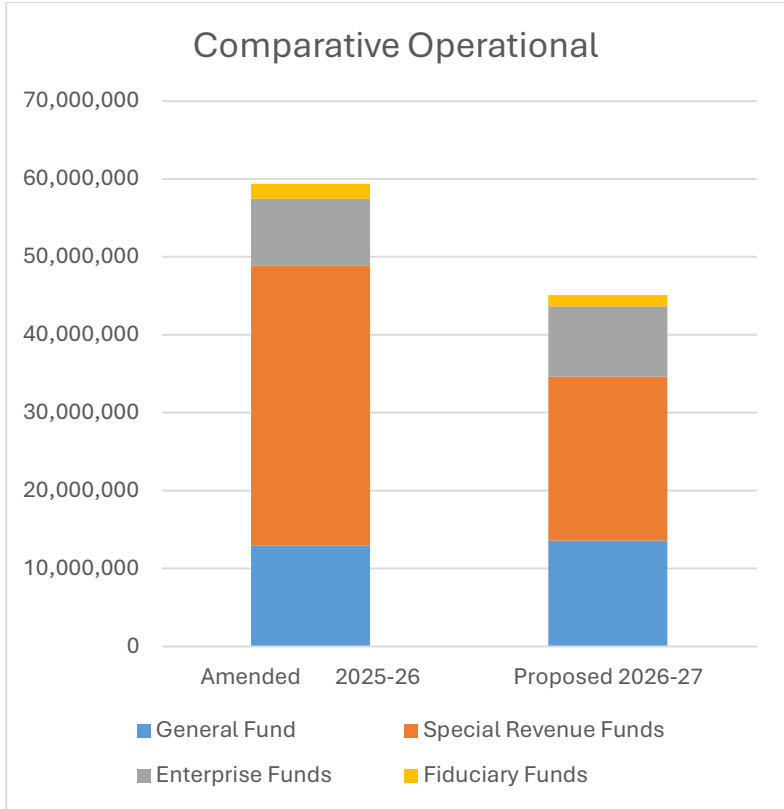
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# **BUDGET SUMMARY**

<b>Budget at a Glance</b>				
<b>Fiscal Year 2026-27 Budget</b>				
<b>Comparison to FY 2025-26 Budget</b>				
	<b>2025-26 Amended</b>	<b>2025/26 Proposed</b>	<b>Dollar Difference</b>	<b>Percent Difference</b>
<b>General Fund</b>				
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	1,188,744	38,152	3.3%
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%
<b>Subtotal General Fund Operation</b>	<b>12,965,168</b>	<b>13,587,733</b>	<b>622,565</b>	<b>4.8%</b>
Transfers Out	1,675,677	1,645,500	-30,177	-1.8%
Contingency	6,504,655	6,991,217	486,562	7.5%
Ending Fund Balance	0	0	0	0.0%
<b>Total General Fund</b>	<b>21,145,500</b>	<b>22,224,450</b>	<b>1,078,950</b>	<b>5.1%</b>
<b>Special Revenue Funds</b>				
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	800,100	96,600	13.7%
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	#DIV/0!
Highway Right of Way Reserve	0	0	0	#DIV/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 Proposed	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%
<b>Subtotal Special Revenue Funds Operation</b>	<b>35,922,967</b>	<b>21,000,855</b>	<b>-14,922,112</b>	<b>-41.5%</b>
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%
<b>Total Special Revenue Funds</b>	<b>45,273,447</b>	<b>33,335,868</b>	<b>-11,937,579</b>	<b>-26.4%</b>
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%
<b>Subtotal Enterprise Funds</b>	<b>8,549,995</b>	<b>9,050,295</b>	<b>500,300</b>	<b>5.9%</b>
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%
<b>Total Enterprise Funds</b>	<b>11,773,605</b>	<b>12,275,600</b>	<b>501,995</b>	<b>4.3%</b>
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%
<b>Subtotal Fiduciary Funds</b>	<b>1,940,243</b>	<b>1,441,055</b>	<b>-499,188</b>	<b>-25.7%</b>
Transfers Out	542,500	531,000	-11,500	-2.1%
Contingency	200,000	300,000	100,000	
Ending Fund Balance	1,970,297	2,744,159	773,862	39.3%
<b>Total Fiduciary Funds</b>	<b>4,653,040</b>	<b>5,016,214</b>	<b>363,174</b>	<b>7.8%</b>
<b>Operational City Budget</b>	<b>59,378,373</b>	<b>45,079,938</b>	<b>-14,298,435</b>	<b>-24.1%</b>
Total Operational Transfers	6,741,767	7,118,900	377,133	5.6%
Total Contingency	9,303,255	9,250,287	-52,968	-0.6%
Total Ending Fund Balance	7,422,197	11,403,007	3,980,810	53.6%
<b>Total City Budget</b>	<b>82,845,592</b>	<b>72,852,132</b>	<b>-9,993,460</b>	<b>-12.1%</b>



## **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 16<sup>th</sup> 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**

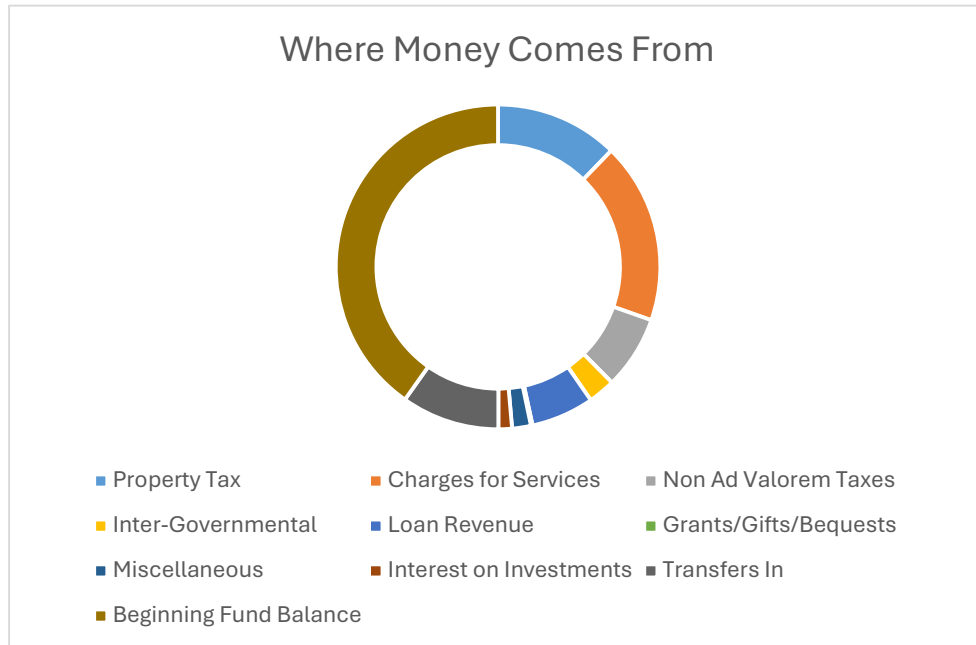
Public Works Operations fund shows a 5.2% increase. Within the fund, personnel expenses have been redistributed between divisions to better reflect current usage. The increase in the fund includes a senior building facilities technician and a part-time administrative assistant in Engineering to help 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 17<sup>th</sup> 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.

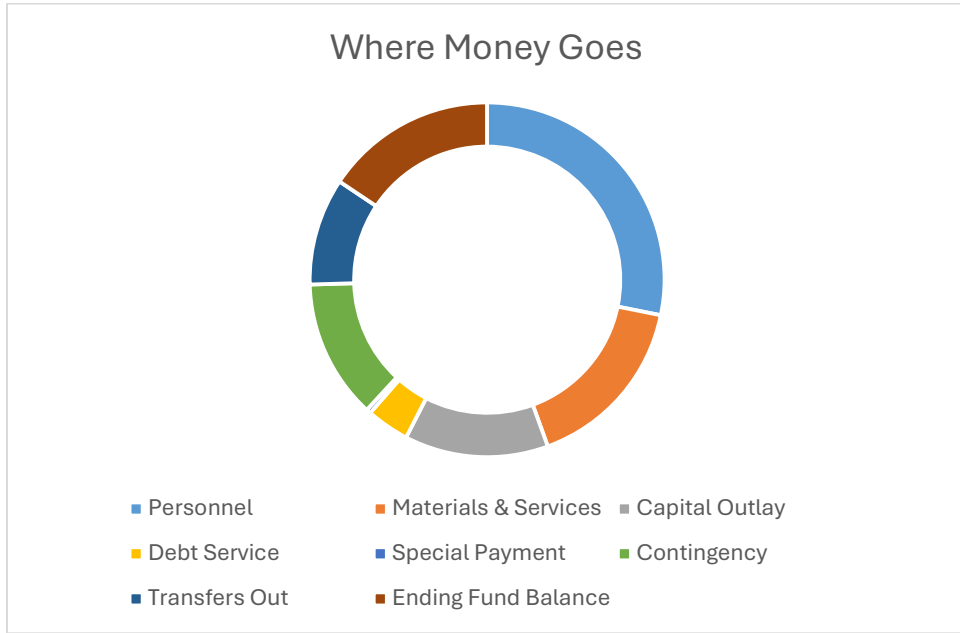
Overall, the City is in a sound financial position, with operations expenses fitting within ongoing revenue sources, and increased beginning fund balances in most funds.

## RESOURCES



<b>CITY RESOURCES</b>		
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%
<b>Total City Resources</b>	<b>72,852,132</b>	

## REQUIREMENTS



<b>REQUIREMENTS</b>		
Personnel	20,562,630	28.2%
Materials & Services	11,813,951	16.2%
Capital Outlay	9,552,172	13.1%
Debt Service	2,851,185	3.9%
Special Payment	300,000	0.4%
Contingency	9,250,287	12.7%
Transfers Out	7,118,900	9.8%
Ending Fund Balance	11,403,007	15.7%
<b>Total City Requirements</b>	<b>72,852,132</b>	

## GENERAL FUND

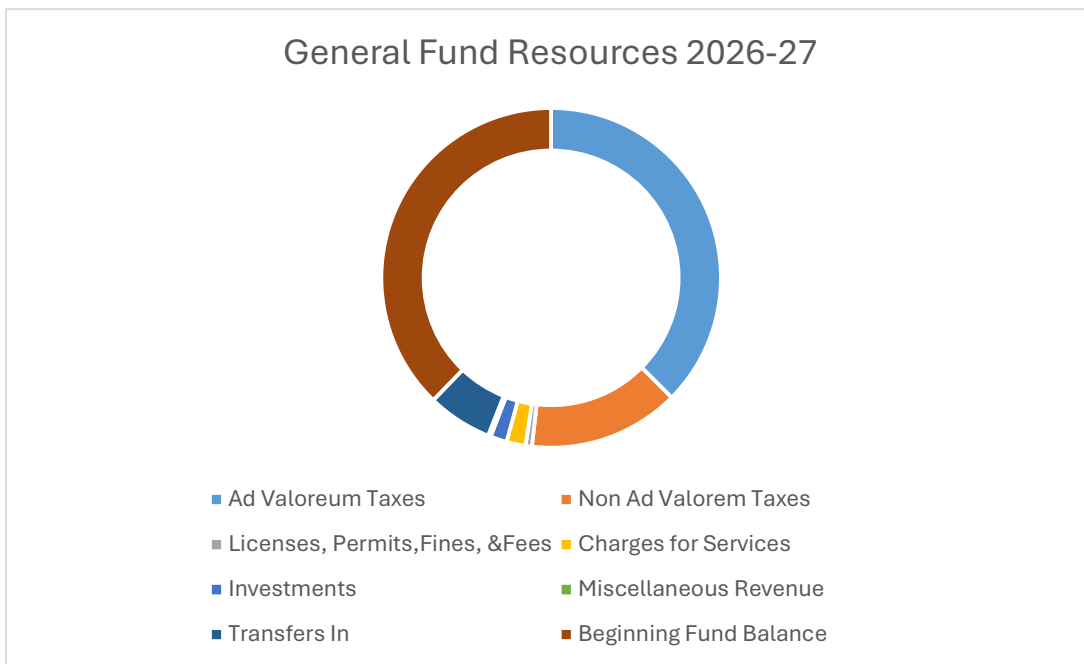
The General Fund provides essential services to Astoria citizens including Astoria Police Department, Astoria Fire Department, Astoria Library, Community & Economic Development, Finance, Human Resources, and Administration.

*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 \$6,991,217, an increase of \$486,552 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.

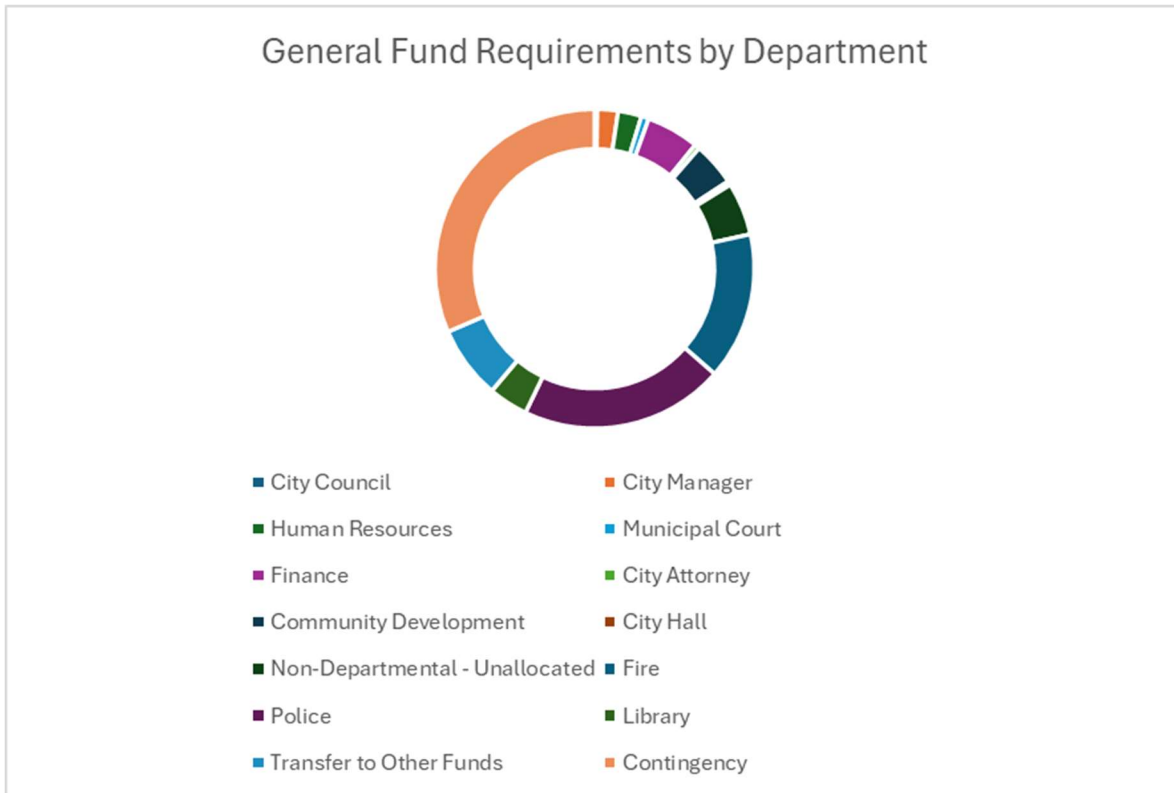
*General Fund Resources*

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%.

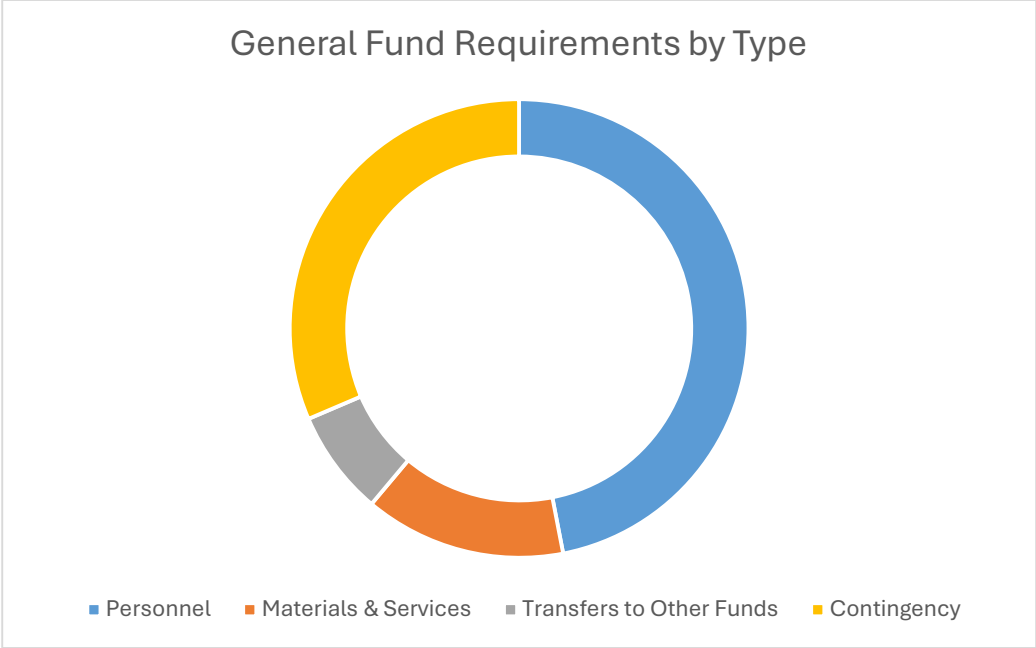


<b>General Fund Resources</b>	<b>2025-26</b>	<b>2026-27</b>	<b>+/-</b>	<b>%</b>
Ad Valorem Taxes	8,063,000	8,320,000	257,000	3.2%
Non Ad Valorem Taxes	3,194,500	3,197,450	2,950	0.1%
Licenses, Permits, Fines & Fees	118,000	130,500	12,500	10.6%
Charges for Services	375,000	401,900	26,900	7.2%
Investments	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%
<b>Total General Fund Resources</b>	<b>21,145,500</b>	<b>22,224,450</b>	<b>1,078,950</b>	<b>5.1%</b>

General Fund Expenditures



<b>General Fund Requirements</b>	<b>2025-26</b>	<b>2026-27</b>	<b>+/-</b>	<b>%</b>
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	1,188,744	38,152	3.3%
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	6,991,217	486,562	7.5%
<b>Total General Fund Requirements</b>	<b>21,145,500</b>	<b>22,224,450</b>	<b>1,078,950</b>	<b>8.9%</b>



<b>General Fund Requirements</b>	<b>2025-26</b>	<b>2026-27</b>	<b>+/-</b>	<b>%</b>
Personnel	10,071,020	10,429,060	358,040	3.6%
Materials & Services	2,894,148	3,158,673	264,525	9.1%
Transfers to Other Funds	1,675,677	1,645,500	-30,177	-1.8%
Contingency	6,504,655	6,991,217	486,562	7.5%
<b>Total General Fund Requirements</b>	<b>21,145,500</b>	<b>22,224,450</b>	<b>1,078,950</b>	<b>5.1%</b>

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.

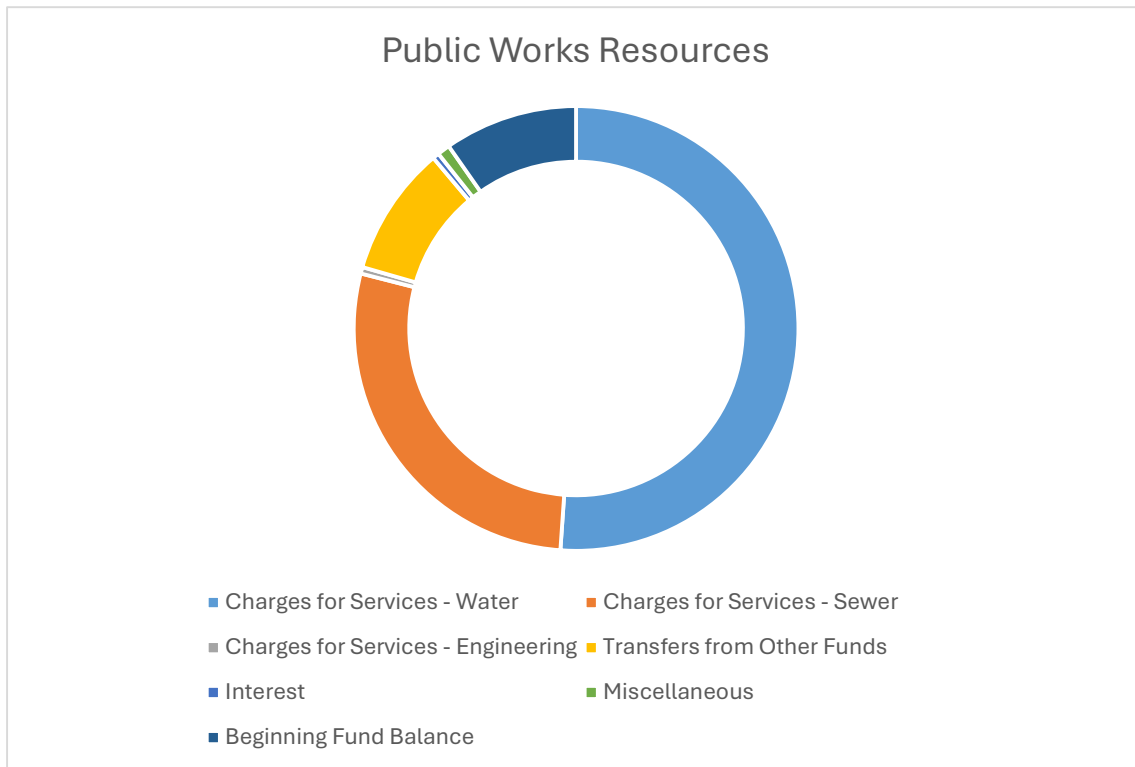
Materials and Services increased by 9.1%. This is primarily due to some additional funds budgeted for maintenance of the City Hall building, additional software and technology costs in Police and Fire, and one year of software overlap between Springbrook and Caselle in Finance.

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*

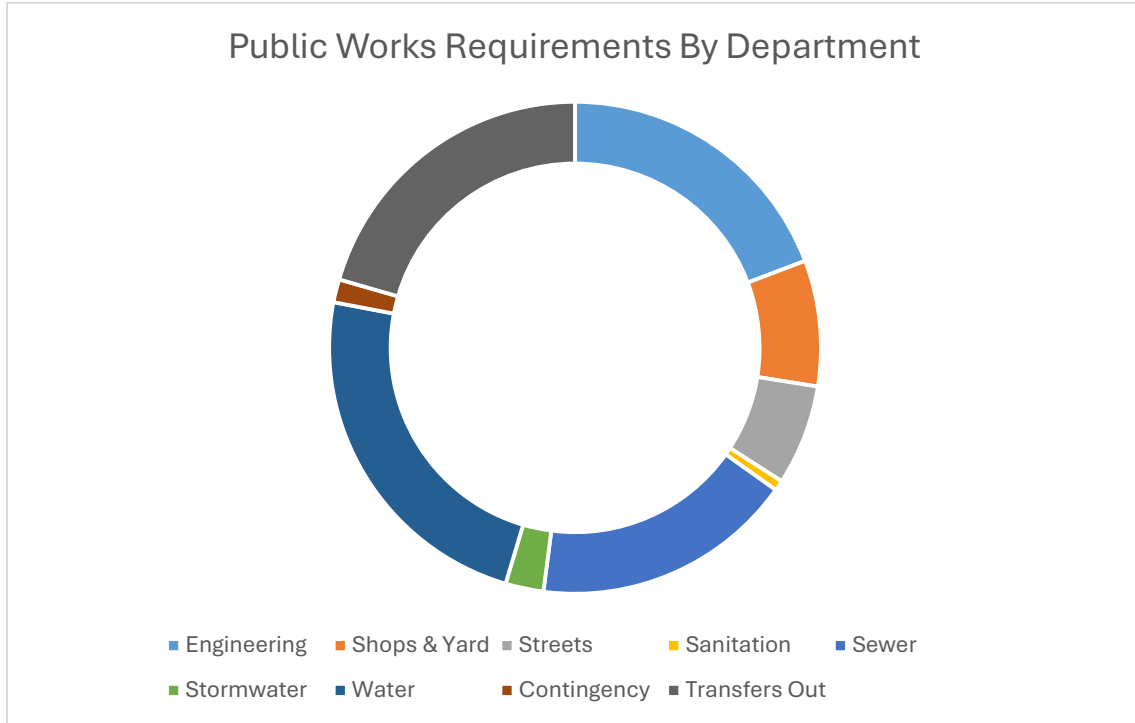
The Public Works Operations Fund is the primary operations fund for utilities and infrastructure for the City. It includes Engineering, Shops & Yard, Streets, Sanitation, Sewer, Stormwater, and Water. Because the primary revenue stream for the fund is charges for services rather than property taxes,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



<b>Public Works Resources</b>	<b>2025-26</b>	<b>2026-27</b>	<b>+/-</b>	<b>%</b>
Charges for Services - Water	5,137,560	5,474,760	337,200	6.6%
Charges for Services - Sewer	2,793,850	2,982,240	188,390	6.7%
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%
<b>Total Public Works Resources</b>	<b>10,100,210</b>	<b>10,708,300</b>	<b>608,090</b>	<b>6.0%</b>

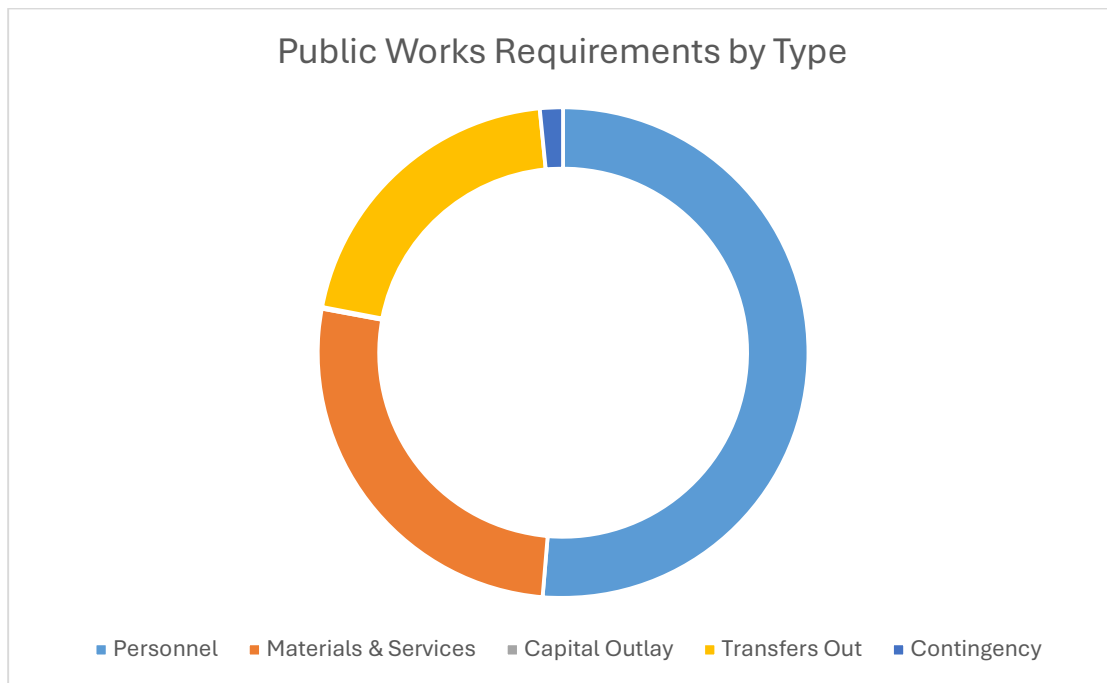
The proposed budget includes total resources of \$10,708,300, inclusive of the Beginning Fund Balance. The prior year's resources were \$10,100,210. This is an increase of \$608,090, or 6.0%. This is driven by operational requirements in fund 301 and the larger maintenance and repair projects in fund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

*Public Works Requirements*



<b>Public Works Requirements</b>	<b>2025-26</b>	<b>2026-27</b>	<b>+/-</b>	<b>%</b>
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	104,870	162,660	57,790	55.1%
Transfers Out	2,226,660	2,195,700	-30,960	-1.4%
<b>Total Public Works Requirements</b>	<b>10,100,210</b>	<b>10,708,300</b>	<b>608,090</b>	<b>6.0%</b>

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.



<b>Public Works Requirements</b>	<b>2025-26</b>	<b>2026-27</b>	<b>+/-</b>	<b>%</b>
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	2,226,660	2,195,700	-30,960	-1.4%
Contingency	104,870	162,660	57,790	55.1%
<b>Total Public Works Requirements</b>	<b>10,100,210</b>	<b>10,708,300</b>	<b>608,090</b>	<b>6.0%</b>

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 6.0% 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**

<b>Regular Full-Time Positions Budgeted by Department</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-2026 Proposed</b>	<b>2025-2026 Actual</b>	<b>2026-2027 Proposed</b>
<b>City Administration</b>					
City Manager	1	1	1	1	1
Exec. Asst/Asst to City Mgr	1	1	1	1	1
HR Manager	-	-	-	-	-
<b>Total City Administration</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Human Resources</b>					
HR Director	1	1	1	1	1
HR Specialist	-	1	2	2	2
<b>Total Human Resources</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Finance</b>					
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
<b>Total Finance</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>8</b>	<b>8</b>
<b>Community Development</b>					
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
<b>Total Community Development</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>8</b>	<b>7</b>
<b>Fire</b>					
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
Lietuenant	3	3	3	3	3
Firefighter/Engineer	6	6	6	6	6
<b>Total Fire</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>
<b>Police</b>					
<b>Patrol</b>					
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
<b>Patrol</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>
<b>Records</b>					
Administrative Services Manager	1	1	1	1	1
Records Specialist/Senior Records & Evidence Specialist	2	2	2	2	2
<b>Records</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Emergency Communications</b>					
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
<b>Emergency Communications FTE</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>10</b>
<b>Total Police</b>	<b>32</b>	<b>32</b>	<b>32</b>	<b>32</b>	<b>31</b>

<b>Regular Full-Time Positions Budgeted by Department</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-2026 Proposed</b>	<b>2025-2026 Actual</b>	<b>2026-2027 Proposed</b>
<b>Library</b>					
Library Director	1	1	1	1	1
Library Assistant/Senior Library Assistant	3	3	3	3	3
<b>Total Library</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Parks &amp; Recreation</b>					
<b>Aquatics</b>					
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
<b>Recreation</b>					
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
<b>Parks Maintenance</b>					
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
<b>Total Parks</b>	<b>15</b>	<b>15</b>	<b>14</b>	<b>14</b>	<b>15</b>
<b>Public Works</b>					
<b>Administration/Engineering</b>					
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
<b>Operations</b>					
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	2023-24	2024-25	2025-2026	0	0
			Proposed		
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
<b>Total Public Works</b>	<b>33</b>	<b>34</b>	<b>35</b>	<b>36</b>	<b>35</b>

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
<b>Community Development/Building</b>		
Short Term Rental Tracking software	001	11,000
<b>Emergency Communications</b>		
Fire Suppression, Server Room	132	45,000
Day Wireless Security Upgrades	132	120,000
<b>Finance</b>		
Municipal accounting software - carryover	102	50,000
<b>Fire</b>		
Breathing air system	102	120,000 <sup>(1)</sup>
<b>Parks</b>		
Aquatic Center Roof	126	385,000 <sup>(2)</sup>
AAC repairs - lap pool pump, lights, boiler pump, elec panel	158	58,000
Replace Parks Maintenance Truck F250	158	60,000
<b>Police</b>		
New patrol vehicle	102	80,000
Unmarked Police Vehicle - Deputy Chief	102	58,000
Flooring replacement, public safety building	102	58,000
<b>Public Works</b>		
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

<i>(1) Assistance to Firefighters Grant (AFG): applied</i>	120,000
<i>(2) This is part of the proposed Astoria Development Commission Budget FY 2026-27</i>	385,000

## 2026-27 Budgeted Infrastructure Improvements

Department/Description	Fund (s)	Budgeted Amount	Expected Completion
<b>Water</b>			
Slow Sand Filter - sand replacement	178	1,573,900	Dec 2027
Landslide Repair (27th & Grand)	176	180,000	Oct 2027
<b>Waste Water</b>			
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
<b>Heritage Square Brownfield Cleanup</b>			
Brownfield Cleanup*	TBA*	2,000,000	Dec 2027
<b>Storm/CSO</b>			
CSO Monitor Replacement	176	150,000	Dec 2027
<b>Streets</b>			
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
<b>Trestles, Tracks, Bank Stabilization</b>			
Trestle repair project	410	200,000	2026-27
<b>17th Street Dock</b>			
Floating Dock Repair**	330	300,000	2026-27
<b>Completed in 2025-2026</b>			
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	<b>13,824,450</b>	8,400,000	<b>22,224,450</b>
102 Capital Improvement				200,000	250,000		0	300,000	70,000		<b>820,000</b>	2,190,700	<b>3,010,700</b>
104 Unemployment									2,000		<b>2,000</b>	50,000	<b>52,000</b>
122 Revolving Loan									10,000		<b>10,000</b>	400,000	<b>410,000</b>
128 Building Inspection			400,000						33,800		<b>433,800</b>	1,472,541	<b>1,906,341</b>
130 American Rescue Plan (ARP)								0			-	0	-
132 Emergency Communications				735,500	545,000				30,000	422,200	<b>1,732,700</b>	986,600	<b>2,719,300</b>
134 Library Special Projects									2,500		<b>2,500</b>	78,322	<b>80,822</b>
136 Special Police Projects									1,350		<b>1,350</b>	74,200	<b>75,550</b>
141 Housing & Resiliency									20,100		<b>20,100</b>	780,000	<b>800,100</b>
146 Parks Project							50,000		2,500		<b>52,500</b>	86,708	<b>139,208</b>
148 Maritime Memorial							14,000		280		<b>14,280</b>	9,600	<b>23,880</b>
158 Parks Operation				890,000					63,000	1,770,000	<b>2,723,000</b>	1,738,200	<b>4,461,200</b>
160 Water SDC Reimbursement			6,400						450		<b>6,850</b>	15,000	<b>21,850</b>
161 Water SDC Improvement			33,500						2,300		<b>35,800</b>	77,000	<b>112,800</b>
162 Sewer SDC Reimbursement			4,300						300		<b>4,600</b>	10,135	<b>14,735</b>
163 Sewer SDC Improvement			680						50		<b>730</b>	1,597	<b>2,327</b>
164 Storm Water SDC Reimbursement			18,325						1,600		<b>19,925</b>	53,306	<b>73,231</b>
165 Storm Water SDC Improvement			14,734						1,250		<b>15,984</b>	42,000	<b>57,984</b>
167 Transportation SDC Improvement			248,900						15,500		<b>264,400</b>	524,000	<b>788,400</b>
168 Parks SDC Reimbursement			400						30		<b>430</b>	1,000	<b>1,430</b>
169 Parks SDC Improvement			3,178						225		<b>3,403</b>	7,500	<b>10,903</b>
170 Astoria Road District		240,000			126,000				25,800	200,000	<b>591,800</b>	1,668,500	<b>2,260,300</b>
172 State Tax Street					800,000				24,000		<b>824,000</b>	809,000	<b>1,633,000</b>
174 Highway Right of Way Reserve					8,000				980		<b>8,980</b>	32,800	<b>41,780</b>
176 Public Works Improvement							50,000		68,000	1,692,100	<b>1,810,100</b>	1,965,761	<b>3,775,861</b>
178 Public Works Capital Reserve									20,000	625,000	<b>645,000</b>	1,088,500	<b>1,733,500</b>
191 Library Bond Construction									15,000		<b>15,000</b>	586,573	<b>601,573</b>
194 Wastewater Lift Station Rehab						3,363,000					<b>3,363,000</b>	(90)	<b>3,362,910</b>
195 WWTP Improvement Project						1,207,475					<b>1,207,475</b>	-	<b>1,207,475</b>
196 16th St Water Distribution Project											-	-	-
197 Pipeline Rd Waterline Resilience Project											-	-	-
261 Library Bond Debt Service Fund	623,685								10,000		<b>633,685</b>	3,923	<b>637,608</b>
263 8th Street Debt Service				45,000					100		<b>45,100</b>	0	<b>45,100</b>
270 CSO Debt Service				2,185,000					39,000		<b>2,224,000</b>	1,050,000	<b>3,274,000</b>
301 Public Works				8,507,000				97,000	50,000	1,014,000	<b>9,668,000</b>	1,040,300	<b>10,708,300</b>
325 Cemetery				100,500				28,000	16,000	32,000	<b>176,500</b>	537,900	<b>714,400</b>
330 17th Street Dock				90,000	225,000			7,200	7,800		<b>330,000</b>	522,900	<b>852,900</b>
401 Aquatic Facility Trust									50		<b>50</b>	1,785	<b>1,835</b>
403 Astoria Public Library Endowment									3,800		<b>3,800</b>	129,300	<b>133,100</b>
408 Cemetery Irreducible								18,000	32,400		<b>50,400</b>	1,079,300	<b>1,129,700</b>
410 Promote Astoria		1,890,000						0	55,000		<b>1,945,000</b>	1,802,359	<b>3,747,359</b>
412 Logan Memorial Library											-	-	-
414 Library Renovation									120		<b>120</b>	4,100	<b>4,220</b>
415 Custodial											-	-	-
<b>TOTAL ALL FUNDS</b>	<b>8,943,685</b>	<b>5,327,450</b>	<b>860,917</b>	<b>13,154,900</b>	<b>1,954,000</b>	<b>4,570,475</b>	<b>114,000</b>	<b>511,200</b>	<b>975,285</b>	<b>7,118,900</b>	<b>43,530,812</b>	<b>29,321,320</b>	<b>72,852,132</b>

**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
<b>001 General Fund (by department):</b>										
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	1,187,124		1,645,500				2,834,244		2,834,244
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	-	-	-	-	-	-	6,991,217	6,991,217	-	6,991,217
<b>Total General Fund</b>	<b>10,429,060</b>	<b>3,158,673</b>	<b>-</b>	<b>1,645,500</b>	<b>-</b>	<b>-</b>	<b>6,991,217</b>	<b>22,224,450</b>	<b>-</b>	<b>22,224,450</b>
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	-		-
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		800,100					0	800,100	0	800,100
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
<b>158 Parks Operation (by department):</b>										
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			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 <b>Public Works (by department):</b>										
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
<b>Total Public Works</b>	<b>5,497,160</b>	<b>2,840,780</b>	<b>12,000</b>	<b>2,195,700</b>	<b>-</b>	<b>-</b>	<b>162,660</b>	<b>10,708,300</b>	<b>-</b>	<b>10,708,300</b>
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	1,534,539	3,747,359
412 Logan Memorial Library								-		-
414 Library Renovation			4,220					4,220	-	4,220
415 Custodial	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ALL FUNDS</b>	<b>20,562,630</b>	<b>11,813,951</b>	<b>9,552,172</b>	<b>7,118,900</b>	<b>2,851,185</b>	<b>300,000</b>	<b>9,250,287</b>	<b>61,449,125</b>	<b>11,403,007</b>	<b>72,852,132</b>



## **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**

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

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

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

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

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

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

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

<u>Historical Data</u>			<u>Adopted Budget</u>	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	FYE 6/30/26	FYE 6/30/26				
-	-	-	-	<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	-	-
315	250	30,000		Parks Operation Fund	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	-	-
1,689,934	1,523,737	1,675,677		Total Transfer to Other Funds	1,645,500	-	-
-	-	6,504,655		Contingency	6,991,217	-	-
11,656,501	12,148,142	21,145,500		Total Expenditures	22,224,450	-	-

**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 Mazarella	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**

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

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

<b>General Fund Expenditures</b>		<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
<b>CITY COUNCIL</b>		<b>Actual</b>	<b>Budgeted</b>	<b>Proposed</b>
<b>Personnel Services</b>				
001-1000-410-2020	Straight Time - Regular	4,080	31,200	32,140
	<b>Subtotal Regular Salaries</b>	<b>4,080</b>	<b>31,200</b>	<b>32,140</b>
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
	<b>Subtotal Payroll Taxes</b>	<b>361</b>	<b>2,640</b>	<b>2,710</b>
<b>TOTAL PERSONNEL SERVICES</b>		<b>4,441</b>	<b>33,840</b>	<b>34,850</b>
<b>Materials and Services</b>				
001-1000-510-3045	General Office Supplies	256	500	500
	<b>Subtotal Office Supplies</b>	<b>256</b>	<b>500</b>	<b>500</b>
001-1000-515-3310	General Operating Supplies	1,213	4,200	4,200
	<b>Subtotal Operating Supplies</b>	<b>1,213</b>	<b>4,200</b>	<b>4,200</b>
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
	<b>Subtotal Conferences, Meetings &amp; Travel</b>	<b>2,817</b>	<b>9,500</b>	<b>11,000</b>
001-1000-620-4540	Professional Services General	2,633	5,000	5,000
	<b>Subtotal Professional Services General</b>	<b>2,633</b>	<b>5,000</b>	<b>5,000</b>
001-1000-630-4720	Sister City International	440	660	660
	<b>Subtotal Memberships &amp; Dues</b>	<b>440</b>	<b>660</b>	<b>660</b>
001-1000-635-4920	Cell Phones	2,562	3,000	3,000
	<b>Subtotal Communications</b>	<b>2,562</b>	<b>3,000</b>	<b>3,000</b>
001-1000-675-6035	General - Miscellaneous	345	1,130	1,130
	<b>Subtotal Miscellaneous</b>	<b>345</b>	<b>1,130</b>	<b>1,130</b>
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>10,267</b>	<b>23,990</b>	<b>25,490</b>
<b>TOTAL CITY COUNCIL</b>		<b>14,708</b>	<b>57,830</b>	<b>60,340</b>

**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**

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

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

<b>General Fund Expenditures</b>		<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
<b>CITY MANAGER</b>		<b>Actual</b>	<b>Budgeted</b>	<b>Proposed</b>
<b>Personnel Services</b>				
001-1101-410-2020	Straight Time - Regular	266,722	277,400	271,880
	<b>Subtotal Regular Salaries</b>	<b>266,722</b>	<b>277,400</b>	<b>271,880</b>
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
	<b>Subtotal Payroll Taxes</b>	<b>124,844</b>	<b>150,530</b>	<b>156,530</b>
<b>TOTAL PERSONNEL SERVICES</b>		<b>391,565</b>	<b>427,930</b>	<b>428,410</b>
<b>Materials and Services</b>				
001-1101-510-3040	Printer Cartridges & Supplies	81	700	700
001-1101-510-3045	General Office Supplies	339	700	700
	<b>Subtotal Office Supplies</b>	<b>420</b>	<b>1,400</b>	<b>1,400</b>
001-1101-515-3310	General Operating Supplies	0	250	250
	<b>Subtotal Operating Supplies</b>	<b>0</b>	<b>250</b>	<b>250</b>
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
	<b>Subtotal Conferences, Meetings &amp; Travel</b>	<b>4,747</b>	<b>8,200</b>	<b>10,700</b>
001-1101-620-4540	Professional Services General	0	3,500	3,500
	<b>Subtotal Professional Services General</b>	<b>0</b>	<b>3,500</b>	<b>3,500</b>
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
	<b>Subtotal Memberships &amp; Dues</b>	<b>1,349</b>	<b>2,300</b>	<b>2,300</b>
001-1101-675-5920	Employee Recognition	7,929	12,000	12,000
001-1101-675-6035	General - Miscellaneous	143	600	600
	<b>Subtotal Miscellaneous</b>	<b>8,072</b>	<b>12,600</b>	<b>12,600</b>
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
	<b>Subtotal Technology</b>	<b>541</b>	<b>1,080</b>	<b>6,697</b>
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>15,129</b>	<b>29,330</b>	<b>37,447</b>
<b>TOTAL CITY MANAGER</b>		<b>406,695</b>	<b>457,260</b>	<b>465,857</b>

**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**

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

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

<b>General Fund Expenditures</b>		<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
<b>HUMAN RESOURCES</b>		<b>Actual</b>	<b>Budgeted</b>	<b>Proposed</b>
<b>Personnel Services</b>				
001-1102-410-2020	Straight Time - Regular	177,473	256,070	262,930
	<b>Subtotal Regular Salaries</b>	<b>177,473</b>	<b>256,070</b>	<b>262,930</b>
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
	<b>Subtotal Payroll Taxes</b>	<b>67,387</b>	<b>167,570</b>	<b>171,500</b>
<b>TOTAL PERSONNEL SERVICES</b>		<b>244,860</b>	<b>423,640</b>	<b>434,430</b>
<b>Materials and Services</b>				
001-1102-510-3040	Printer Cartridges & Supplies	0	500	500
001-1102-510-3045	General Office Supplies	3,918	5,500	2,000
	<b>Subtotal Office Supplies</b>	<b>3,918</b>	<b>6,000</b>	<b>2,500</b>
001-1102-515-3310	General Operating Supplies	0	0	0
	<b>Subtotal Operating Supplies</b>	<b>0</b>	<b>0</b>	<b>0</b>
001-1102-615-4260	Conference / Meeting Expenses	0	0	
001-1102-615-4265	Travel	2,876	3,000	3,000
	<b>Subtotal Conferences, Meetings &amp; Travel</b>	<b>2,876</b>	<b>3,000</b>	<b>3,000</b>
001-1102-620-4410	Personnel Legal Services	34,041	45,000	45,000
001-1102-620-4540	Professional Services General	0	0	2,000
	<b>Subtotal Professional Services General</b>	<b>34,041</b>	<b>45,000</b>	<b>47,000</b>
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
	<b>Subtotal Memberships &amp; Dues</b>	<b>1,719</b>	<b>2,800</b>	<b>3,000</b>
001-1102-640-5022	Advertising - Recruitment	3,283	3,500	15,000
	<b>Subtotal Advertising</b>	<b>3,283</b>	<b>3,500</b>	<b>15,000</b>
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
	<b>Subtotal Technology</b>	<b>16,444</b>	<b>22,500</b>	<b>23,587</b>
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>62,281</b>	<b>82,800</b>	<b>94,087</b>
<b>TOTAL HUMAN RESOURCES</b>		<b>307,141</b>	<b>506,440</b>	<b>528,517</b>

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

<b>General Fund Expenditures</b>		<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
<b>MUNICIPAL COURT</b>		<b>Actual</b>	<b>Budgeted</b>	<b>Proposed</b>
<b>Personnel Services</b>				
001-1400-410-2020	Straight Time - Regular	45,075	47,100	52,380
	<b>Subtotal Regular Salaries</b>	<b>45,075</b>	<b>47,100</b>	<b>52,380</b>
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
	<b>Subtotal Payroll Taxes</b>	<b>30,879</b>	<b>36,000</b>	<b>41,450</b>
<b>TOTAL PERSONNEL SERVICES</b>		<b>75,954</b>	<b>83,100</b>	<b>93,830</b>
<b>Materials and Services</b>				
001-1400-510-3045	General Office Supplies	2,418	2,500	3,000
	<b>Subtotal Office Supplies</b>	<b>2,418</b>	<b>2,500</b>	<b>3,000</b>
001-1102-515-3310	General Operating Supplies	0	0	500
	<b>Subtotal Operating Supplies</b>	<b>0</b>	<b>0</b>	<b>500</b>
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
	<b>Subtotal Conferences, Meetings &amp; Travel</b>	<b>0</b>	<b>1,000</b>	<b>2,000</b>
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
	<b>Subtotal Professional Services General</b>	<b>36,285</b>	<b>40,100</b>	<b>40,000</b>
001-1400-630-4750	Dues & Memberships	0	500	500
	<b>Subtotal Dues &amp; Memberships</b>	<b>0</b>	<b>500</b>	<b>500</b>
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
	<b>Subtotal Miscellaneous</b>	<b>25,455</b>	<b>22,000</b>	<b>27,000</b>
001-1400-685-6280	Municipal Court Software Maint	3,264	3,500	3,500
	<b>Subtotal Technology</b>	<b>3,264</b>	<b>3,500</b>	<b>3,500</b>
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>67,422</b>	<b>69,600</b>	<b>76,500</b>
<b>TOTAL MUNICIPAL COURT</b>		<b>143,376</b>	<b>152,700</b>	<b>170,330</b>

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

General Fund Expenditures		2024-2025	2025-2026	2026-2027
FINANCE		Actual	Budgeted	Proposed
<b>Personnel Services</b>				
001-1600-410-2020	Straight Time - Regular	523,446	534,510	565,030
	<b>Subtotal Regular Salaries</b>	<b>523,446</b>	<b>534,510</b>	<b>565,030</b>
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
	<b>Subtotal Payroll Taxes</b>	<b>284,171</b>	<b>341,630</b>	<b>357,440</b>
<b>TOTAL PERSONNEL SERVICES</b>		<b>807,617</b>	<b>876,140</b>	<b>922,470</b>
Materials and Services				
001-1600-510-3045	General Office Supplies	5,752	10,030	6,000
	<b>Subtotal Office Supplies</b>	<b>5,752</b>	<b>10,030</b>	<b>6,000</b>
001-1600-525-3640	General Repair & Maint Supplies	0	500	500
	<b>Subtotal Repair &amp; Maintenance</b>	<b>0</b>	<b>500</b>	<b>500</b>
001-1600-610-4090	Training & Workshops	384	2,000	2,000
	<b>Subtotal Training</b>	<b>384</b>	<b>2,000</b>	<b>2,000</b>
001-1600-615-4260	Conference / Meeting Expenses	0	0	2,000
001-1600-615-4265	Travel	1,256	6,000	4,000
	<b>Subtotal Conferences, Meetings &amp; Travel</b>	<b>1,256</b>	<b>6,000</b>	<b>6,000</b>
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
	<b>Subtotal Professional Services General</b>	<b>92,101</b>	<b>95,400</b>	<b>104,600</b>
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
	<b>Subtotal Memberships &amp; Dues</b>	<b>495</b>	<b>1,000</b>	<b>1,350</b>
001-1600-635-4975	Postage	12	50	50
	<b>Subtotal Postage</b>	<b>12</b>	<b>50</b>	<b>50</b>
001-1600-640-5025	Advertising-Budget Notices	1,694	2,500	2,500
001-1600-640-5030	Advertising - Public Notices	2,824	0	0
	<b>Subtotal Advertising</b>	<b>4,518</b>	<b>2,500</b>	<b>2,500</b>

<b>General Fund Expenditures</b>				
<b>FINANCE</b>		<b>2024-2025 Actual</b>	<b>2025-2026 Budgeted</b>	<b>2026-2027 Proposed</b>
001-1600-650-5145	General Printing & Binding	3,657	3,000	4,000
	<b>Subtotal Printing &amp; Binding</b>	<b>3,657</b>	<b>3,000</b>	<b>4,000</b>
001-1600-660-5825	General Repair & Maintenance	146	1,000	500
	<b>Subtotal Repair &amp; Maintenance</b>	<b>146</b>	<b>1,000</b>	<b>500</b>
001-1600-675-6035	General - Miscellaneous	962	1,000	1,000
	<b>Subtotal Miscellaneous</b>	<b>962</b>	<b>1,000</b>	<b>1,000</b>
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
	<b>Subtotal Technology</b>	<b>60,263</b>	<b>72,200</b>	<b>138,144</b>
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>169,547</b>	<b>194,680</b>	<b>266,644</b>
<b>TOTAL FINANCE</b>		<b>977,164</b>	<b>1,070,820</b>	<b>1,189,114</b>

**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>	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
-	200	500	<b>Materials and Services:</b>			
87,648	88,660	102,000	Conferences Meetings & Travel	500	-	-
449	1,163	10,000	Professional Services	102,000	-	-
			Miscellaneous	10,000	-	-
<u>88,097</u>	<u>90,023</u>	<u>112,500</u>	<b>Total Expenditures</b>	<u>112,500</u>	<u>-</u>	<u>-</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	
<b>TOTAL MATERIALS &amp; SERVICES</b>			<u>112,500</u>	
<b>TOTAL CITY ATTORNEY</b>			<u>112,500</u>	

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

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

General Fund Expenditures		2024-2025	2025-2026	2026-2027
COMMUNITY DEVELOPMENT		Actual	Budgeted	Proposed
<b>Personnel Services</b>				
001-2001-410-2020	Straight Time - Regular	358,830	459,960	488,330
	<b>Subtotal Regular Salaries</b>	<b>358,830</b>	<b>459,960</b>	<b>488,330</b>
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
	<b>Subtotal Payroll Taxes</b>	<b>187,600</b>	<b>316,230</b>	<b>308,300</b>
<b>TOTAL PERSONNEL SERVICES</b>		<b>546,430</b>	<b>776,190</b>	<b>796,630</b>
<b>Materials and Services</b>				
001-2001-510-3045	General Office Supplies	2,747	3,000	3,000
	<b>Subtotal Office Supplies</b>	<b>2,747</b>	<b>3,000</b>	<b>3,000</b>
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
	<b>Subtotal General Operating Supplies</b>	<b>200</b>	<b>3,400</b>	<b>2,400</b>
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
	<b>Subtotal Conferences, Meetings &amp; Travel</b>	<b>3,205</b>	<b>10,100</b>	<b>9,250</b>
001-2001-620-4540	Professional Services General	42,037	165,000	115,000
	<b>Subtotal Professional Services General</b>	<b>42,037</b>	<b>165,000</b>	<b>115,000</b>
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
	<b>Subtotal Memberships &amp; Dues</b>	<b>1,257</b>	<b>14,050</b>	<b>9,750</b>
001-2001-635-4975	Postage	1,837	2,000	2,000
	<b>Subtotal Postage</b>	<b>1,837</b>	<b>2,000</b>	<b>2,000</b>
001-2001-640-5030	Advertising Public Notices	4,826	10,000	10,000
	<b>Subtotal Advertising</b>	<b>4,826</b>	<b>10,000</b>	<b>10,000</b>

General Fund Expenditures		2024-2025	2025-2026	2026-2027
COMMUNITY DEVELOPMENT		Actual	Budgeted	Proposed
001-2001-650-5145	General Printing & Binding	105	500	250
	<b>Subtotal Printing &amp; Binding</b>	<b>105</b>	<b>500</b>	<b>250</b>
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
	<b>Subtotal Repair &amp; Maintenance</b>	<b>579</b>	<b>2,100</b>	<b>2,300</b>
001-2001-680-6120	Historic Preservation Assistan	0	0	0
001-2001-680-6125	CZM Assistance	0	0	0
	<b>Subtotal Grant Funded Projects</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
	<b>Subtotal Technology</b>	<b>4,208</b>	<b>2,800</b>	<b>26,135</b>
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>61,001</b>	<b>212,950</b>	<b>180,085</b>
<b>TOTAL COMMUNITY DEVELOPMENT</b>		<b>607,431</b>	<b>989,140</b>	<b>976,715</b>

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

General Fund Expenditures		2024-2025	2025-2026	2026-2027
CITY HALL		Actual	Budgeted	Proposed
<b>Personnel Services</b>				
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
	<b>Subtotal Payroll Taxes</b>	<b>3,060</b>	<b>10,530</b>	<b>16,860</b>
<b>TOTAL PERSONNEL SERVICES</b>		<b>3,060</b>	<b>10,530</b>	<b>16,860</b>
<b>Materials and Services</b>				
001-2200-515-3265	Custodial Supplies	1,765	1,200	1,200
	<b>Subtotal General Operating Supplies</b>	<b>1,765</b>	<b>1,200</b>	<b>1,200</b>
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
	<b>Subtotal Repair &amp; Maintenance</b>	<b>5,918</b>	<b>7,000</b>	<b>4,000</b>
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
	<b>Subtotal Professional Services General</b>	<b>24,256</b>	<b>34,750</b>	<b>32,100</b>
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
	<b>Subtotal Public Utility Services</b>	<b>18,474</b>	<b>20,500</b>	<b>22,500</b>
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
	<b>Subtotal Repair &amp; Maintenance Svc</b>	<b>0</b>	<b>0</b>	<b>15,000</b>
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>50,413</b>	<b>63,450</b>	<b>74,800</b>
<b>TOTAL CITY HALL</b>		<b>53,473</b>	<b>73,980</b>	<b>91,660</b>

**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>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
			<b>Personnel Services:</b>			
269	24	690	Interfund Wages	810	-	-
20	2	70	FICA Taxes	80	-	-
134	137	350	Insurance	400	-	-
277	226	220	Retirement Contributions	260	-	-
<u>29</u>	<u>9</u>	<u>60</u>	Worker Compensation	<u>70</u>	<u>-</u>	<u>-</u>
729	398	1,390	<b>Total Personnel Services</b>	1,620	-	-
0.1	0.1	0.1	<b>FTEs</b>	0.1	0.1	0.1
			<b>Materials and Services:</b>			
1,070	962	2,000	Office Supplies	2,000	-	-
1,469	2,813	3,000	Operating Supplies	3,000	-	-
180	935	3,500	Repair & Maintenance Supplies	3,000	-	-
174,355	159,832	296,430	Professional Services	143,000	-	-
13,386	19,309	14,500	Memberships & Dues	14,500	-	-
31,865	33,634	38,000	Communications	20,000	-	-
-	-	500	Advertising	500	-	-
463,648	538,840	581,472	Insurance	608,000	-	-
		4,000	Rentals	4,000	-	-
147,873	110,297	190,800	Miscellaneous	191,000	-	-
<u>17,887</u>	<u>16,804</u>	<u>15,000</u>	Non-Contract IT Services	<u>198,124</u>	<u>-</u>	<u>-</u>
851,733	883,426	1,149,202	<b>Total Materials and Services</b>	1,187,124	-	-
			<b>Transfer to Other Funds:</b>			
-	-	-	Unemployment Trust	-	-	-
459,459	457,087	464,177	Emergency Communications Fund	416,500	-	-
1,198,760	1,035,000	1,151,500	Parks Operation Fund	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>-</u>	<u>-</u>
<u>1,689,934</u>	<u>1,523,737</u>	<u>1,675,677</u>	<b>Total Transfer to Other Funds</b>	<u>1,645,500</u>	<u>-</u>	<u>-</u>
<u>2,542,396</u>	<u>2,407,561</u>	<u>2,826,269</u>	<b>Total Expenditures</b>	<u>2,834,244</u>	<u>-</u>	<u>-</u>

<b>General Fund Expenditures</b>		<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
<b>NON-DEPARTMENTAL</b>		<b>Actual</b>	<b>Budgeted</b>	<b>Proposed</b>
<b>Personnel Services</b>				
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
	<b>Subtotal Payroll Taxes</b>	<b>398</b>	<b>1,390</b>	<b>1,620</b>
<b>TOTAL PERSONNEL SERVICES</b>		<b>398</b>	<b>1,390</b>	<b>1,620</b>
001-2400-510-3030	Paper	962	2,000	2,000
	<b>Subtotal Office Supplies</b>	<b>962</b>	<b>2,000</b>	<b>2,000</b>
001-2400-515-3310	General Operating Supplies	2,813	3,000	3,000
	<b>Subtotal General Operating Supplies</b>	<b>2,813</b>	<b>3,000</b>	<b>3,000</b>
001-2400-525-3640	Other Repair & Maint Supplies	935	3,500	3,000
	<b>Subtotal Repair and Maintenance Supplies</b>	<b>935</b>	<b>3,500</b>	<b>3,000</b>
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
	<b>Subtotal Professional Services General</b>	<b>165,653</b>	<b>296,430</b>	<b>143,000</b>
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
	<b>Subtotal Memberships &amp; Dues</b>	<b>13,489</b>	<b>14,500</b>	<b>14,500</b>
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
	<b>Subtotal Communication</b>	<b>12,003</b>	<b>38,000</b>	<b>20,000</b>
001-2400-640-5030	Advertising - Public Notices	0	500	500
	<b>Subtotal Advertising</b>	<b>0</b>	<b>500</b>	<b>500</b>
001-2400-645-5060	Insurance - Liability / EAP	538,841	581,472	608,000
	<b>Subtotal Insurance</b>	<b>538,841</b>	<b>581,472</b>	<b>608,000</b>
001-2400-665-5860	Photocopy Machines	2,587	4,000	4,000
	<b>Subtotal Repair &amp; Maintenance</b>	<b>2,587</b>	<b>4,000</b>	<b>4,000</b>
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

<b>General Fund Expenditures</b>		<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
<b>NON-DEPARTMENTAL</b>		<b>Actual</b>	<b>Budgeted</b>	<b>Proposed</b>
001-2400-675-5950	Housing & Homeless Projects	480	75,000	75,000
001-2400-675-5980	Community Service Organizations	99,000	100,000	100,000
	<b>Subtotal Miscellaneous</b>	<b>107,710</b>	<b>190,800</b>	<b>191,000</b>
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
	<b>Subtotal Technology</b>	<b>14,450</b>	<b>15,000</b>	<b>198,124</b>
001-2400-685-6208	<i>HR Information System</i>	2,354	0	0
001-2400-685-6209	<i>Human Resource iApplicants</i>	0	0	0
	<b>Subtotal Human Resource Software</b>	<b>2,354</b>	<b>0</b>	<b>0</b>
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>861,796</b>	<b>1,149,202</b>	<b>1,187,124</b>
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
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>		<b>1,523,737</b>	<b>1,675,677</b>	<b>1,645,500</b>
<b>TOTAL NON-DEPARTMENTAL</b>		<b>2,385,932</b>	<b>2,826,269</b>	<b>2,834,244</b>

<b>Community Organization Service Grants</b>		<b>2026-2027</b>	
<b>001-2400-675-5980</b>			
Organization	Requested	Recommended Distribution	
Assistance League of the Columbia Pacific	15,000	15,000	
Astoria Visual Arts	10,000	7,500	
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	159,800	100,000	

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

General Fund Expenditures		2024-2025	2025-2026	2026-2027
FIRE DEPARTMENT		Actual	Budgeted	Proposed
<b>Personnel Services</b>				
001-2600-410-2020	Straight Time - Regular	1,330,494	1,427,100	1,380,390
	<b>Subtotal Regular Salaries</b>	<b>1,330,494</b>	<b>1,427,100</b>	<b>1,380,390</b>
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
	<b>Subtotal Payroll Taxes</b>	<b>1,168,233</b>	<b>1,398,150</b>	<b>1,531,850</b>
<b>TOTAL PERSONNEL SERVICES</b>		<b>2,498,727</b>	<b>2,825,250</b>	<b>2,912,240</b>
<b>Materials and Services</b>				
001-2600-510-3045	General Office Supplies	1,132	2,400	2,400
	<b>Subtotal Office Supplies</b>	<b>1,132</b>	<b>2,400</b>	<b>2,400</b>
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
	<b>Subtotal General Operating Supplies</b>	<b>83,524</b>	<b>126,200</b>	<b>131,000</b>
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
	<b>Subtotal Repair &amp; Maintenance Supplies</b>	<b>9,684</b>	<b>14,000</b>	<b>14,000</b>
001-2600-530-3720	Small Tools	7,520	6,000	6,000
	<b>Subtotal Small Tools</b>	<b>7,520</b>	<b>6,000</b>	<b>6,000</b>
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
	<b>Subtotal Vehicle &amp; Equipment Maintenance</b>	<b>32,970</b>	<b>32,000</b>	<b>34,000</b>
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	Proposed
001-2600-610-4080	Resource Materials	0	3,000	3,000
001-2600-610-4090	Training & Workshops	845	3,500	3,500
	<b>Subtotal Training</b>	<b>3,537</b>	<b>23,000</b>	<b>23,000</b>
001-2600-615-4265	Travel	4,319	5,000	5,000
	<b>Subtotal Conferences, Meetings &amp; Travel</b>	<b>4,319</b>	<b>5,000</b>	<b>5,000</b>
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
	<b>Subtotal Professional Services</b>	<b>8,588</b>	<b>12,000</b>	<b>15,000</b>
001-2600-625-4635	Dept Funded Intern Tuition Fees	19,810	35,000	35,000
	<b>Subtotal Fire Intern Expense</b>	<b>19,810</b>	<b>35,000</b>	<b>35,000</b>
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
	<b>Subtotal Volunteer Services</b>	<b>6,049</b>	<b>6,000</b>	<b>6,000</b>
001-2600-630-4750	Memberships & Dues	968	1,500	1,500
	<b>Subtotal Memberships &amp; Dues</b>	<b>968</b>	<b>1,500</b>	<b>1,500</b>
001-2600-640-5030	Advertising - Public Notices	855	750	750
	<b>Subtotal Advertising</b>	<b>855</b>	<b>750</b>	<b>750</b>
001-2600-645-5060	Insurance - Liability / EAP	322	350	350
	<b>Subtotal Insurance</b>	<b>322</b>	<b>350</b>	<b>350</b>
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
	<b>Subtotal Utilities</b>	<b>38,630</b>	<b>37,500</b>	<b>40,300</b>
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 Prctv Eq Mntnc	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
	<b>Subtotal Repair &amp; Maintenance</b>	<b>28,361</b>	<b>53,700</b>	<b>54,300</b>
001-2600-665-5860	Photocopy Machines	1,003	3,000	3,000
	<b>Subtotal Office Equipment</b>	<b>1,003</b>	<b>3,000</b>	<b>3,000</b>

<b>General Fund Expenditures</b>		<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
<b>FIRE DEPARTMENT</b>		<b>Actual</b>	<b>Budgeted</b>	<b>Proposed</b>
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
	<b>Subtotal Technology</b>	<b>13,803</b>	<b>15,180</b>	<b>36,169</b>
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>261,076</b>	<b>373,580</b>	<b>407,769</b>
<b>TOTAL FIRE DEPARTMENT</b>		<b>2,759,803</b>	<b>3,198,830</b>	<b>3,320,009</b>

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

General Fund Expenditures		2024-2025	2025-2026	2026-2027
POLICE DEPARTMENT		Actual	Budgeted	Proposed
<b>Personnel Services</b>				
001-2800-410-2020	Straight Time - Regular	1,959,748	2,176,680	2,208,110
	<b>Subtotal Regular Salaries</b>	<b>1,959,748</b>	<b>2,176,680</b>	<b>2,208,110</b>
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
	<b>Subtotal Payroll Taxes</b>	<b>1,389,868</b>	<b>1,812,010</b>	<b>1,911,080</b>
<b>TOTAL PERSONNEL SERVICES</b>		<b>3,349,616</b>	<b>3,988,690</b>	<b>4,119,190</b>
<b>Materials and Services</b>				
001-2800-510-3045	General Office Supplies	4,432	6,000	6,000
	<b>Subtotal Office Supplies</b>	<b>4,432</b>	<b>6,000</b>	<b>6,000</b>
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
	<b>Subtotal General Operating Supplies</b>	<b>54,445</b>	<b>65,800</b>	<b>72,800</b>
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
	<b>Subtotal Repair &amp; Maintenance Supplies</b>	<b>6,830</b>	<b>17,600</b>	<b>17,600</b>
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
	<b>Subtotal Small Tools</b>	<b>6,775</b>	<b>7,800</b>	<b>9,000</b>
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
	<b>Subtotal Vehicle &amp; Equipment Maintenance</b>	<b>11,624</b>	<b>34,000</b>	<b>34,000</b>
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
	<b>Subtotal Training</b>	<b>45,759</b>	<b>23,761</b>	<b>21,261</b>
001-2800-615-4260	Conference / Meeting Expenses	4,276	23,000	25,000
001-2800-615-4265	Travel	6,316	8,500	10,000
	<b>Subtotal Conferences, Meetings &amp; Travel</b>	<b>10,592</b>	<b>31,500</b>	<b>35,000</b>
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

<b>General Fund Expenditures</b>		<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
<b>POLICE DEPARTMENT</b>		<b>Actual</b>	<b>Budgeted</b>	<b>Proposed</b>
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
	<b>Subtotal Professional Services</b>	<b>10,598</b>	<b>28,800</b>	<b>28,800</b>
001-2800-630-4750	Memberships & Dues	9,074	7,300	9,300
	<b>Subtotal Memberships &amp; Dues</b>	<b>9,074</b>	<b>7,300</b>	<b>9,300</b>
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
	<b>Subtotal Communications</b>	<b>3,563</b>	<b>7,400</b>	<b>7,400</b>
001-2800-640-5030	Advertising - Public Notices	0	600	600
001-2800-640-5022	Advertising - Recruitment	1,009	400	400
	<b>Subtotal Advertising</b>	<b>1,009</b>	<b>1,000</b>	<b>1,000</b>
001-2800-650-5135	Commercial Printing	606	800	800
001-2800-650-5145	General Printing & Binding	6,394	3,300	4,300
	<b>Subtotal Printing &amp; Binding</b>	<b>7,000</b>	<b>4,100</b>	<b>5,100</b>
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
	<b>Subtotal Utilities</b>	<b>22,223</b>	<b>21,460</b>	<b>24,060</b>
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
	<b>Subtotal Repair &amp; Maintenance Services</b>	<b>26,043</b>	<b>13,500</b>	<b>15,400</b>
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
	<b>Subtotal Miscellaneous</b>	<b>11,607</b>	<b>9,300</b>	<b>9,300</b>
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
	<b>Subtotal Technology</b>	<b>81,070</b>	<b>90,000</b>	<b>178,677</b>
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>312,644</b>	<b>369,321</b>	<b>474,698</b>
<b>TOTAL POLICE DEPARTMENT</b>		<b>3,662,260</b>	<b>4,358,011</b>	<b>4,593,888</b>

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

General Fund Expenditures		2024-2025	2025-2026	2026-2027
LIBRARY		Actual	Budgeted	Proposed
<b>Personnel Services</b>				
001-3200-410-2020	Straight Time - Regular	283,318	298,930	315,290
	<b>Subtotal Regular Salaries</b>	<b>283,318</b>	<b>298,930</b>	<b>315,290</b>
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
	<b>Subtotal Payroll Taxes</b>	<b>295,256</b>	<b>325,390</b>	<b>353,240</b>
<b>TOTAL PERSONNEL SERVICES</b>		<b>578,574</b>	<b>624,320</b>	<b>668,530</b>
<b>Materials and Services</b>				
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
	<b>Subtotal Office Supplies</b>	<b>1,355</b>	<b>3,400</b>	<b>3,400</b>
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
	<b>Subtotal General Operating Supplies</b>	<b>2,669</b>	<b>7,500</b>	<b>8,900</b>
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
	<b>Subtotal of Library Materials</b>	<b>45,422</b>	<b>108,060</b>	<b>83,015</b>
001-3200-525-3520	Building Materials / Supplies	0	300	300
001-3200-525-3640	Other Repair & Maint Supplies	1,636	4,000	5,500
	<b>Subtotal of Repair &amp; Maintenance Supplies</b>	<b>1,636</b>	<b>4,300</b>	<b>5,800</b>
001-3200-610-4090	Training & Workshops	1,407	500	1,500
001-3200-615-4265	Travel	0	4,000	4,000
	<b>Subtotal Conferences, Meetings &amp; Travel</b>	<b>1,407</b>	<b>4,500</b>	<b>5,500</b>
001-3200-620-4432	Background Checks	414	500	800
001-3200-620-4540	Professional Services General	8,630	6,200	6,700
	<b>Subtotal Professional Services General</b>	<b>9,044</b>	<b>6,700</b>	<b>7,500</b>

General Fund Expenditures		2024-2025	2025-2026	2026-2027
LIBRARY		Actual	Budgeted	Proposed
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
	<b>Subtotal Memberships &amp; Dues</b>	<b>1,192</b>	<b>1,040</b>	<b>855</b>
001-3200-635-4975	Postage	9	50	50
	<b>Subtotal Postage</b>	<b>9</b>	<b>50</b>	<b>50</b>
001-3200-640-5030	Advertising - Public Notices	2,040	2,000	2,000
	<b>Subtotal Advertising</b>	<b>2,040</b>	<b>2,000</b>	<b>2,000</b>
001-3200-650-5145	General Printing & Binding	249	700	500
	<b>Subtotal Printing &amp; Binding</b>	<b>249</b>	<b>700</b>	<b>500</b>
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
	<b>Subtotal Utilities</b>	<b>10,678</b>	<b>17,500</b>	<b>20,000</b>
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
	<b>Subtotal Repair &amp; Maintenance</b>	<b>16,349</b>	<b>24,650</b>	<b>35,640</b>
001-3200-675-6035	General - Miscellaneous	0	1,000	1,000
	<b>Subtotal Miscellaneous</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>
001-3200-680-6130	Oregon State Library	0	0	0
	<b>Subtotal Grant Funded Projects</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
	<b>Subtotal Technology</b>	<b>29,324</b>	<b>30,995</b>	<b>47,369</b>
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>121,373</b>	<b>212,395</b>	<b>221,529</b>
<b>TOTAL LIBRARY</b>		<b>699,947</b>	<b>836,715</b>	<b>890,059</b>



## **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 27<sup>th</sup> & 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
			<b>Resources</b>			
2,253,433	2,223,053	2,403,000	Beginning Fund Balance	2,190,700	-	-
327,214	271,842	288,200	Intergovernmental	250,000	-	-
107,660	124,576	63,000	Interest Earnings	70,000	-	-
322,256	558,582	-	Timber/Land Sale	200,000	-	-
697,253	132,713	145,000	Gifts, Bequests & Grants	-	-	-
662,182	132,501	60,000	Miscellaneous	300,000	-	-
			Transfer from Other Funds			
			General Fund	-	-	-
<b>4,369,998</b>	<b>3,443,267</b>	<b>2,959,200</b>	<b>Total Resources</b>	<b>3,010,700</b>	<b>-</b>	<b>-</b>
			<b>Requirements</b>			
			<b>Materials &amp; Services:</b>			
			Professional Services			
129,486	115,309	301,000	Public Works	117,200	-	-
16,899	10,200	11,000	Parks	15,000	-	-
38,622	6,279	-	Professional Services-Unallocated	6,400	-	-
-	-	-	Advertising-Unallocated	-	-	-
			Repair and Maintenance Services			
77,040	71,619	190,000	Public Works	160,000	-	-
<b>262,047</b>	<b>203,407</b>	<b>502,000</b>	<b>Total Materials &amp; Services</b>	<b>298,600</b>	<b>-</b>	<b>-</b>
			<b>Capital Outlay:</b>			
17,500	17,500	30,000	Capital Improvements	-	-	-
151,155	166,235	206,000	IT & Property	50,455	-	-
36,000	35,000	30,400	City Hall	50,000	-	-
50,500	50,500	55,000	Library	-	-	-
-	-	-	Watershed	300,000	-	-
-	-	105,000	Finance	50,000	-	-
-	-	-	Capital - Vehicles & Equipment	-	-	-
155,430	105,500	116,000	Police	188,000	-	-
184,000	274,500	70,000	Fire	120,000	-	-
-	-	-		-	-	-
<b>1,560,454</b>	<b>649,235</b>	<b>612,400</b>	<b>Total Capital Outlay</b>	<b>758,455</b>	<b>-</b>	<b>-</b>
			<b>Debt Service</b>			
42,223	-	-	Principal	-	-	-
1,964	-	-	Interest	-	-	-
<b>44,187</b>	<b>-</b>	<b>-</b>	<b>Total Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1,200,000</b>	<b>-</b>	<b>-</b>	<b>Transfers to Other Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>-</b>	<b>-</b>	<b>200,000</b>	<b>Contingency</b>	<b>200,000</b>	<b>-</b>	<b>-</b>
<b>3,066,688</b>	<b>852,642</b>	<b>1,314,400</b>	<b>Total Expenditures</b>	<b>1,257,055</b>	<b>-</b>	<b>-</b>
225,875	1,544,475	556,300	Fund Balance	707,162	-	-
764,400	1,046,150	1,088,500	Reserved for Future Expenditures	1,046,483	-	-
<b>990,275</b>	<b>2,590,625</b>	<b>1,644,800</b>	Ending Fund Balance	<b>1,753,645</b>	<b>-</b>	<b>-</b>
<b>4,056,963</b>	<b>3,443,267</b>	<b>2,959,200</b>	<b>Total Requirements</b>	<b>3,010,700</b>	<b>-</b>	<b>-</b>

Capital Improvement Fund		2024-2025	2025-2026	2026-2027
<b>Materials and Services</b>				
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
	<b>Subtotal Professional Services</b>	<b>127,587</b>	<b>312,000</b>	<b>134,200</b>
102-3400-640-5030	Advertising - Public Notices	0	0	0
	<b>Subtotal Advertising</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
	<b>Subtotal Maintenance and Repair</b>	<b>71,619</b>	<b>190,000</b>	<b>160,000</b>
102-3400-675-5940	Taxes and Assessments	4,200	0	4,400
	<b>Subtotal Miscellaneous</b>	<b>4,200</b>	<b>0</b>	<b>4,400</b>
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>203,407</b>	<b>502,000</b>	<b>298,600</b>
<b>Capital Outlay</b>				
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
	<b>Subtotal Improvements Other than Bldg</b>	<b>92,634</b>	<b>30,000</b>	<b>450,455</b>
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
	<b>Subtotal Capital Machinery &amp; Equipment</b>	<b>511,122</b>	<b>186,000</b>	<b>308,000</b>
<b>TOTAL CAPITAL OUTLAY</b>		<b>603,756</b>	<b>216,000</b>	<b>758,455</b>
<b>Debt Service</b>				
102-8900-810-6026	Police Vehicles Principal	0	0	0
102-8900-810-6027	Police Vehicles Interest	0	0	0
	<b>Subtotal Capital Outlay Buildings</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEBT SERVICE</b>		<b>0</b>	<b>0</b>	<b>0</b>

<b>Capital Improvement Fund</b>		<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
<b>Transfers Out</b>				
102-9000-850-7571	Transfer to Library Constr Fd	0	0	0
	<b>Subtotal Transfers Out</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contingent Expenditures</b>				
102-9100-910-8020	Contingency	0	200,000	200,000
	<b>Subtotal Contingency</b>	<b>0</b>	<b>200,000</b>	<b>200,000</b>
<b>Ending Fund Balance</b>				
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
	<b>Subtotal Ending Fund Balance</b>	<b>2,590,625</b>	<b>1,644,800</b>	<b>1,753,645</b>
<b>TOTAL CAPITAL IMPROVEMENT FUND</b>		<b>3,397,788</b>	<b>2,562,800</b>	<b>3,010,700</b>

**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.

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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	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26		Budget Officer	Budget Committee	Governing Body
<b><u>Resources</u></b>						
64,655	60,982	55,000	Beginning Fund Balance	50,000		-
2,904	2,664	1,500	Interest Earnings	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>	<b>Total Resources</b>	<u>52,000</u>	<u>-</u>	<u>-</u>
<b><u>Requirements</u></b>						
12,577	-	56,500	<b>Material and Services:</b> Unemployment claims	52,000		-
-	-	-	<b>Contingency</b>	-		
60,982	63,646		Ending Fund Balance	-	-	-
<u>73,559</u>	<u>63,646</u>	<u>56,500</u>	<b>Total Requirements</b>	<u>52,000</u>	<u>-</u>	<u>-</u>

**2026-27 Budget Detail Information**

**UNEMPLOYMENT FUND (104 2400)**

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

**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  
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**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	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26		Budget Officer	Budget Committee	Governing Body
<b><u>Resources</u></b>						
374,680	387,538	285,000	Beginning Fund Balance	400,000	-	-
12,858	13,283	9,980	Interest on Investments	10,000	-	-
-	-	-	Miscellaneous Income	-	-	-
<u>387,538</u>	<u>400,821</u>	<u>294,980</u>	<b>Total Resources</b>	<u>410,000</u>	<u>-</u>	<u>-</u>
<b><u>Requirements</u></b>						
<b>Materials &amp; Services</b>						
-	-	230,600	Miscellaneous	230,600	-	-
-	-	64,380	Contingency	64,380	-	-
<u>387,538</u>	<u>400,821</u>	<u>-</u>	<b>Ending Fund Balance</b>	<u>115,020</u>	<u>-</u>	<u>-</u>
<u>387,538</u>	<u>400,821</u>	<u>294,980</u>	<b>Total Requirements</b>	<u>410,000</u>	<u>-</u>	<u>-</u>

**2026-27 Budget Detail Information**

**REVOLVING LOAN FUND (122 2001)**

<b><u>Materials and Services (675)</u></b>			
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>
<b>TOTAL REVOLVING LOAN FUND</b>			<b><u>410,000</u></b>

**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  
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**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>	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
<b><u>Resources</u></b>						
289,475	1,197,305	1,439,100	Beginning Fund Balance	1,472,541	-	-
491,320	491,320	300,000	Charges for Services	400,000	-	-
-	-	-	Gifts, Bequests and Grants			
274	719		Miscellaneous Income			
17,894	44,803	24,000	Interest on Investments	33,800	-	-
<u>798,963</u>	<u>1,734,147</u>	<u>1,763,100</u>	<b>Total Resources</b>	<u>1,906,341</u>	<u>-</u>	<u>-</u>
<b><u>Requirements</u></b>						
<b>Personnel Services:</b>						
169,051	136,099	179,360	Regular Salaries	181,900	-	-
92,312	227,825	247,320	Extra Help	149,250	-	-
20,726	29,083	34,350	FICA Taxes	26,660	-	-
37,304	35,808	51,170	Insurance	48,220	-	-
61,660	67,067	94,900	Retirement Contributions	71,050	-	-
2,623	1,698	8,870	Workers' Compensation	6,190	-	-
383,676	497,580	615,970	<b>Total Personnel Services</b>	483,270	-	-
2.3	2.3	3.3	<b>FTEs</b>	3.0	3.0	3.0
<b>Materials and Services:</b>						
2,784	294	2,000	Office Supplies	2,000	-	-
2,864	787	3,200	Operating Supplies	2,650	-	-
5,518	2,244	1,750	Conferences, Meetings & Travel	5,250	-	-
9,255	858	16,000	Professional Services	5,750	-	-
244	310	1,000	Memberships & Dues	1,000	-	-
996	1,720	950	Communications	2,050	-	-
-	105	200	Printing & Binding	200	-	-
697	761	4,700	Repair & Maintenance Services	2,150	-	-
1,449	5,996	2,500	Technology Services	1,600	-	-
3,797	7,378	7,900	Miscellaneous	8,220	-	-
27,604	20,453	40,200	<b>Total Materials and Services</b>	30,870	-	-
		30,500	Capital Outlay-Mach & Equip	-	-	-
-	-	30,500	<b>Total Capital Outlay</b>	-	-	-
20,800	20,800	189,000	<b>Transfers to Other Funds</b>			
			<b>General Fund</b>	235,000	-	-
20,800	20,800	189,000	<b>Total of Transfer to Other Funds</b>	235,000	-	-
-	-	200,000	<b>Contingency</b>	200,000	-	-
432,080	538,833	1,075,670	<b>Total Expenditures</b>	949,140	-	-
366,883	1,195,314	687,430	Ending Fund Balance	957,201	-	-
<u>798,963</u>	<u>1,734,147</u>	<u>1,763,100</u>	<b>Total Requirements</b>	<u>1,906,341</u>	<u>-</u>	<u>-</u>

<b>Building Inspection Fund Expenditures</b>		<b>2024-2025 Actual</b>	<b>2025-2026 Budgeted</b>	<b>2026-2027 Proposed</b>
<b>Personnel Services</b>				
128-3300-410-2020	Straight Time - Regular	136,099	179,360	181,900
	<b>Subtotal Regular Salaries</b>	<b>136,099</b>	<b>179,360</b>	<b>181,900</b>
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
	<b>Subtotal Payroll Taxes</b>	<b>361,482</b>	<b>436,610</b>	<b>301,370</b>
<b>TOTAL PERSONNEL SERVICES</b>		<b>497,581</b>	<b>615,970</b>	<b>483,270</b>
<b>Materials and Services</b>				
128-3300-510-3045	General Office Supplies	295	2,000	2,000
	<b>Subtotal Office Supplies</b>	<b>295</b>	<b>2,000</b>	<b>2,000</b>
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
	<b>Subtotal General Operating Supplies</b>	<b>2,554</b>	<b>3,200</b>	<b>2,550</b>
128-3300-530-3720	Small Tools	0	100	100
	<b>Subtotal Small Tools</b>	<b>0</b>	<b>100</b>	<b>100</b>
128-3300-610-4090	Training & Workshops	1,263	3,000	2,500
128-3300-610-4095	Certification	69	500	450
	<b>Subtotal Training</b>	<b>1,332</b>	<b>3,500</b>	<b>2,950</b>
128-3300-615-4260	Conference / Meeting Expenses	275	750	1,000
128-3300-615-4265	Travel	637	1,000	1,300
	<b>Subtotal Conferences, Meetings &amp; Travel</b>	<b>912</b>	<b>1,750</b>	<b>2,300</b>
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
	<b>Subtotal Professional Services General</b>	<b>858</b>	<b>16,000</b>	<b>5,750</b>
128-3300-630-4750	Memberships & Dues	310	1,000	1,000
	<b>Subtotal Memberships &amp; Dues</b>	<b>310</b>	<b>1,000</b>	<b>1,000</b>
128-3300-640-5022	Advertising - Recruitment	0	0	1,000
	<b>Subtotal Advertising</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
128-3300-635-4930	Telephone	1,720	900	2,000
128-3300-635-4975	Postage	0	50	50
	<b>Subtotal Communications</b>	<b>1,720</b>	<b>950</b>	<b>2,050</b>
128-3300-645-5060	Insurance - Liability / EAP	113	100	120
	<b>Subtotal Insurance</b>	<b>113</b>	<b>100</b>	<b>120</b>
128-3300-650-5145	General Printing & Binding	105	200	200
	<b>Subtotal Printing &amp; Binding</b>	<b>105</b>	<b>200</b>	<b>200</b>

<b>Building Inspection Fund Expenditures</b>		<b>2024-2025 Actual</b>	<b>2025-2026 Budgeted</b>	<b>2026-2027 Proposed</b>
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
	<b>Subtotal Repair &amp; Maintenance Services</b>	<b>761</b>	<b>4,700</b>	<b>2,150</b>
128-3300-675-5925	Credit Card Processing Fees	7,216	4,000	7,000
128-3300-675-6035	General - Miscellaneous	57	200	100
	<b>Subtotal Miscellaneous</b>	<b>7,273</b>	<b>4,200</b>	<b>7,100</b>
128-3300-685-6205	Computer Software	0	500	600
128-3300-685-6245	Computer Hardware	5,996	2,000	1,000
	<b>Subtotal Technology</b>	<b>5,996</b>	<b>2,500</b>	<b>1,600</b>
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>22,229</b>	<b>40,200</b>	<b>30,870</b>
<b>Capital Outlay</b>				
128-3300-740-6650	Capital Outlay-Mach & Equip	0	30,500	0
	<b>Subtotal Capital Outlay</b>	<b>0</b>	<b>30,500</b>	<b>0</b>
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>30,500</b>	<b>0</b>
<b>Transfer to Other Funds</b>				
128-9000-850-7555	Transfer to General Fund	20,800	189,000	235,000
	<b>Subtotal Transfer to Other Funds</b>	<b>20,800</b>	<b>189,000</b>	<b>235,000</b>
<b>TOTAL TRANSFER TO OTHER FUNDS</b>		<b>20,800</b>	<b>189,000</b>	<b>235,000</b>
<b>Contingency</b>				
128-9100-910-8020	Contingency	0	200,000	200,000
	<b>Subtotal Contingency</b>	<b>0</b>	<b>200,000</b>	<b>200,000</b>
<b>TOTAL CONTINGENCY</b>		<b>0</b>	<b>200,000</b>	<b>200,000</b>
128-9500-950-8520	Ending Fund Balance	1,195,314	687,430	957,201
<b>TOTAL ENDING FUND BALANCE</b>		<b>1,195,314</b>	<b>687,430</b>	<b>957,201</b>
<b>TOTAL BUILDING INSPECTION FUND</b>		<b>540,610</b>	<b>1,763,100</b>	<b>1,906,341</b>

**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 16<sup>th</sup> 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

<u>Historical Data</u>			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>Adopted Budget</u> FYE 6/30/26				
			<b><u>Resources</u></b>			
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>	<b>Total Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>
			<b><u>Requirements</u></b>			
			<b>Capital Outlay</b>			
<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>	<b>Total of Capital Outlay</b>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	<b>Contingency</b>	-	-	-
971	293,956	330,400	<b>Total Expenditures</b>	-	-	-
<u>499,715</u>	<u>228,463</u>	<u>-</u>	Ending Fund Balance	-	-	-
<u>500,686</u>	<u>522,419</u>	<u>330,400</u>	<b>Total Requirements</b>	<u>-</u>	<u>-</u>	<u>-</u>

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

Emergency Communications Fund Expenditures		2024-2025 Actual	2025-2026 Budgeted	2026-2027 Proposed
<b>Personnel Services</b>				
132-3400-410-2020	Straight Time - Regular	746,501	968,500	839,600
	<b>Subtotal Regular Salaries</b>	<b>746,501</b>	<b>968,500</b>	<b>839,600</b>
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
	<b>Subtotal Payroll Taxes</b>	<b>685,251</b>	<b>989,920</b>	<b>916,660</b>
<b>TOTAL PERSONNEL SERVICES</b>		<b>1,431,752</b>	<b>1,958,420</b>	<b>1,756,260</b>
<b>Materials and Services</b>				
132-3400-510-3040	Printer Cartridges & Supplies	23	500	0
132-3400-510-3045	General Office Supplies	3,926	4,000	4,500
	<b>Subtotal Office Supplies</b>	<b>3,949</b>	<b>4,500</b>	<b>4,500</b>
132-3400-515-3180	Fuel Oil Lubricants	1,669	6,000	6,000
132-3400-515-3310	General Operating Supplies	0	0	0
	<b>Subtotal General Operating Supplies</b>	<b>1,669</b>	<b>6,000</b>	<b>6,000</b>
132-3400-530-3720	Small Tools	2,678	3,200	3,200
	<b>Subtotal Small Tools</b>	<b>2,678</b>	<b>3,200</b>	<b>3,200</b>
132-3400-545-3830	General Repair Supplies	4,905	4,000	4,000
	<b>Subtotal Repair/Shop Supplies</b>	<b>4,905</b>	<b>4,000</b>	<b>4,000</b>
132-3400-610-4095	Certification	40	350	0
132-3400-610-4110	Dispatch Training	267	5,000	5,350
	<b>Subtotal Professional Services General</b>	<b>307</b>	<b>5,350</b>	<b>5,350</b>
132-3400-615-4260	Conference / Meeting Expenses	2,312	8,000	7,000
132-3400-615-4265	Travel	3,046	3,000	3,000
	<b>Subtotal Conferences, Meetings &amp; Travel</b>	<b>5,358</b>	<b>11,000</b>	<b>10,000</b>
132-3400-620-4495	Apco Frequency Coordination	0	0	
132-3400-620-4540	Professional Services General	74,096	130,000	136,000
	<b>Subtotal Professional Services General</b>	<b>74,096</b>	<b>130,000</b>	<b>136,000</b>
132-3400-630-4750	Memberships & Dues	1,428	3,100	2,000
	<b>Subtotal Memberships &amp; Dues</b>	<b>1,428</b>	<b>3,100</b>	<b>2,000</b>
132-3400-635-4940	911 Lines	9,693	8,000	8,500

<b>Emergency Communications Fund Expenditures</b>				
132-3400-635-4955	Language Line Services	3,590	3,000	5,000
	<b>Subtotal Postage</b>	<b>13,283</b>	<b>11,000</b>	<b>13,500</b>
132-3400-640-5022	Advertising - Recruitment	0	0	1,000
132-3400-640-5030	Advertising Public Notices	0	1,000	500
	<b>Subtotal Advertising</b>	<b>0</b>	<b>1,000</b>	<b>1,500</b>
132-3400-645-5060	Insurance - Liability / EAP	61	0	0
	<b>Subtotal Insurance</b>	<b>61</b>	<b>0</b>	<b>0</b>
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
	<b>Subtotal Public Utility Services</b>	<b>4,882</b>	<b>3,700</b>	<b>5,500</b>
132-3400-660-5705	Server Ifocus	40,742	151,249	0
132-3400-660-5825	General Repair & Maintenance	0	0	0
	<b>Subtotal Repair &amp; Maintenance Services</b>	<b>40,742</b>	<b>151,249</b>	<b>0</b>
132-3400-675-6035	General - Miscellaneous	820	2,500	2,500
	<b>Subtotal Miscellaneous</b>	<b>820</b>	<b>2,500</b>	<b>2,500</b>
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
001-3400-685-6250	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
	<b>Subtotal Technology</b>	<b>22,326</b>	<b>167,475</b>	<b>279,158</b>
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>176,504</b>	<b>504,074</b>	<b>473,208</b>
<b>Capital Outlay</b>				
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
	<b>Subtotal Capital Outlay</b>	<b>1,286,794</b>	<b>144,480</b>	<b>181,000</b>
<b>TOTAL CAPITAL OUTLAY</b>		<b>1,286,794</b>	<b>144,480</b>	<b>181,000</b>
<b>Transfer to Other Funds</b>				
132-9000-850-7555	Transfer to General Fund	30,000	77,000	104,500
	<b>Subtotal Transfer to Other Funds</b>	<b>30,000</b>	<b>77,000</b>	<b>104,500</b>
<b>TOTAL TRANSFER TO OTHER FUNDS</b>		<b>30,000</b>	<b>77,000</b>	<b>104,500</b>

<b>Emergency Communications Fund Expenditures</b>				
<b>Contingency</b>				
132-9100-910-8020	Contingency	0	120,000	150,000
	<b>Subtotal Contingency</b>	<b>0</b>	<b>120,000</b>	<b>150,000</b>
<b>TOTAL CONTINGENCY</b>		<b>0</b>	<b>120,000</b>	<b>150,000</b>
132-9500-950-8520	Ending Fund Balance	1,208,056	22,386	54,332
<b>TOTAL ENDING FUND BALANCE</b>		<b>1,208,056</b>	<b>22,386</b>	<b>54,332</b>
<b>TOTAL EMERGENCY COMMUNICATION FUND</b>		<b>4,172,366</b>	<b>2,803,974</b>	<b>2,719,300</b>

**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>	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
<b><u>Resources</u></b>						
-	-	-	Beginning Fund Balance	78,322	-	-
-	-	80,000	Gifts and Donations	-	-	-
-	-	-	Grants	-	-	-
-	-	2,000	Interest	2,500	-	-
-	-	-	Miscellaneous	-	-	-
-	-	<u>82,000</u>	<b>Total Resources</b>	<u>80,822</u>	<u>-</u>	<u>-</u>
<b><u>Requirements</u></b>						
<b>Materials and Services:</b>						
-	-	52,000	Program Support	40,000	-	-
-	-	-		-	-	-
-	-	52,000	<b>Total Materials and Services</b>	40,000	-	-
<b>Capital Outlay</b>						
-	-	-		40,822	-	-
-	-	30,000	Projects Other than Buildings	-	-	-
-	-	30,000	<b>Total Capital Outlay</b>	40,822	-	-
-	-	-	<b>Contingency</b>	-	-	-
-	-	82,000	<b>Total Expenditures</b>	80,822	-	-
-	-	-	Ending Fund Balance	-	-	-
-	-	<u>82,000</u>	<b>Total Requirements</b>	<u>80,822</u>	<u>-</u>	<u>-</u>

**2026 / 27 Budget Detail Information**

**LIBRARY SPECIAL PROJECTS FUND (134 3200)**

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

**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>	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
<b><u>Resources</u></b>						
23,647	86,814	52,300	Beginning Fund Balance	74,200	-	-
2,797	3,600	1,830	Interest Earnings	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>	<b>Total Resources</b>	<u>75,550</u>	<u>-</u>	<u>-</u>
<b><u>Requirements</u></b>						
<b>Personnel Services:</b>						
-	-	-	Regular Salaries	-	-	-
-	18,940	-	Extra Help	-	-	-
-	1,525	-	Payroll Taxes	-	-	-
-	-	-	Insurance	-	-	-
-	578	-	Retirement Contributions	-	-	-
-	344	-	Workers' Compensation	-	-	-
-	21,387	-	<b>Total Personnel Services</b>	-	-	-
-	-	-	<b>FTEs</b>	-	-	-
<b>Materials and Services:</b>						
2,381	15,728	54,130	Operating Supplies	45,550	-	-
-	-	-	Projects Funded by Grants	-	-	-
2,381	15,728	54,130	<b>Total Materials and Services</b>	45,550	-	-
-	-	-	<b>Contingency</b>	30,000	-	-
2,381	15,728	54,130	<b>Total Expenditures</b>	75,550	-	-
86,814	76,470	-	Ending Fund Balance	-	-	-
<u>89,195</u>	<u>92,198</u>	<u>54,130</u>	<b>Total Requirements</b>	<u>75,550</u>	<u>-</u>	<u>-</u>

<b>Special Police Projects Fund</b>		<b>2024-2025 Actual</b>	<b>2025-2026 Budgeted</b>	<b>2026-2027 Proposed</b>
<b>Personnel Services</b>				
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
	<b>Subtotal Payroll Taxes</b>	<b>21,387</b>	<b>0</b>	<b>0</b>
<b>TOTAL PERSONNEL SERVICES</b>		<b>21,387</b>	<b>0</b>	<b>0</b>
<b>Materials and Services</b>				
136-2800-515-3310	General Operating Supplies	15,728	54,130	45,550
	<b>Subtotal General Operating Supplies</b>	<b>15,728</b>	<b>54,130</b>	<b>45,550</b>
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>15,728</b>	<b>54,130</b>	<b>45,550</b>
<b>Contingency</b>				
136-9100-910-8020	Contingency	0	0	30,000
	<b>Subtotal Contingency</b>	<b>0</b>	<b>0</b>	<b>30,000</b>
<b>TOTAL CONTINGENCY</b>		<b>0</b>	<b>0</b>	<b>30,000</b>
<b>TOTAL SPECIAL POLICE PROJECTS FUND</b>		<b>37,115</b>	<b>54,130</b>	<b>75,550</b>

**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>	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		
<b><u>Resources</u></b>							
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>	<b>Total Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>Requirements</u></b>							
<b>Materials &amp; Services</b>							
-	71,725	-	Professional Services	-	-	-	-
-	71,725	-	<b>Total Materials &amp; Services</b>	-	-	-	-
<b>Capital Outlay</b>							
-	-	-	Improvements other than Buildings	-	-	-	-
<b>Contingent Expenditures</b>							
-	71,725	-	<b>Total Expenditures</b>	-	-	-	-
<u>727,962</u>	<u>690,418</u>	<u>-</u>	Ending Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>727,962</u>	<u>762,143</u>	<u>-</u>	<b>Total Requirements</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**2026 / 27 Budget Detail Information**

**ASTOR WEST AREA SPECIAL PROJECTS FUND (140 2001)**

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

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.

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Budget Document

**HOUSING AND COMMUNITY RESILIENCY FUND # 141**

Historical Data			Budget for Fiscal Year 7/1/26 - 6/30/27			
Actual Data		Adopted Budget	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				
<b>Resources</b>						
-	-	680,000	Beginning Fund Balance	780,000	-	-
-	-	23,500	Interest	20,100	-	-
-	-	-	Transfer from Other Funds	-	-	-
-	-	703,500	<b>Total Resources</b>	<b>800,100</b>	<b>-</b>	<b>-</b>
<b>Requirements</b>						
<b>Materials &amp; Services</b>						
-	-	300,000	Professional Services	300,000	-	-
-	-	300,000	<b>Total Materials &amp; Services</b>	<b>300,000</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>						
-	-	403,500	Improvements other than Buildings	500,100	-	-
<b>Contingent Expenditures</b>						
-	-	703,500	<b>Total Expenditures</b>	<b>800,100</b>	<b>-</b>	<b>-</b>
-	-	-	Ending Fund Balance	-	-	-
-	-	703,500	<b>Total Requirements</b>	<b>800,100</b>	<b>-</b>	<b>-</b>

**2026 / 27 Budget Detail Information**

**HOUSING AND COMMUNITY RESILIENCY FUND (141 2001)**

<b>Capital Outlay ( 730 )</b>			
620	4540	Professional Services	300,000
<b>Total Materials &amp; Services</b>			<b>300,000</b>
730	6500	Improvements Other than Buildings	500,100
Total Capital Outlay			<b>500,100</b>
910	8020	Contingency	-
950	8520	Ending Fund Balance	-
<b>TOTAL HOUSING AND COMMUNITY RESILIENCY FUND</b>			<b>800,100</b>

**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

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**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				
			<b><u>Resources</u></b>			
121,851	59,267	126,833	Beginning Fund Balance	86,708	-	-
-	62,000	50,000	Grants	50,000	-	-
61,500	16,164		Gifts & Bequests		-	-
704	2,447		Charges for Services		-	-
5,437	4,417	1,500	Interest Earnings	2,500	-	-
<u>189,492</u>	<u>144,295</u>	<u>178,333</u>	<b>Total Resources</b>	<u>139,208</u>	<u>-</u>	<u>-</u>
			<b><u>Requirements</u></b>			
			<b>Materials &amp; Services:</b>			
2,470	2,100	20,000	Professional Services	20,000	-	-
2,470	2,100	20,000	<b>Total Materials &amp; Services</b>	20,000	-	-
			<b>Capital Outlay:</b>			
127,755	25,938	85,000	Improvements Other Than Bldgs	84,000	-	-
-	-	-	<b>Contingent Expenditures</b>	-	-	-
130,225	28,038	105,000	<b>Total Expenditures</b>	104,000	-	-
59,267	116,257	73,333	Ending Fund Balance	35,208	-	-
<u>189,492</u>	<u>144,295</u>	<u>178,333</u>	<b>Total Requirements</b>	<u>139,208</u>	<u>-</u>	<u>-</u>

**2026 / 27 Budget Detail Information**

**PARKSPROJECT FUND (146 4200)**

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

**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.

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**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
<b><u>Resources</u></b>						
3,833	2,143	13,100	Beginning Fund Balance	9,600		-
14,200	16,500	12,000	Gifts and Bequests	14,000		-
1,110	738	500	Interest Earnings	280	-	-
<u>19,143</u>	<u>19,381</u>	<u>25,600</u>	<b>Total Resources</b>	<u>23,880</u>	-	-
<b><u>Requirements</u></b>						
<b>Materials &amp; Services:</b>						
-	-	-	Office Supplies	-		-
7,000	10,035	10,000	Professional Services	12,000		-
-	-	-	Repair & Maintenance Services	-	-	-
7,000	10,035	10,000	<b>Total Materials &amp; Services</b>	12,000	-	-
		5,000	<b>Contingent Expenditures</b>	-	-	-
		-	<b>Transfer to Parks</b>	2,000	-	-
10,000	-	-	<b>Debt Service:- Principal Only Loan</b>	-	-	-
17,000	10,035	15,000	<b>Total Expenditures</b>	14,000	-	-
<u>2,143</u>	<u>9,346</u>	<u>10,600</u>	<b>Ending Fund Balance</b>	<u>9,880</u>	-	-
<u>19,143</u>	<u>19,381</u>	<u>25,600</u>	<b>Total Requirements</b>	<u>23,880</u>	-	-

**2026 / 27 Budget Detail Information**

**MARITIME MEMORIAL FUND (148 4200)**

<b><u>Materials and Services</u></b>						
620	4540	Professional Services - General		<u>12,000</u>		
			<b>TOTAL MATERIALS &amp; SERVICES</b>			<b>12,000</b>
910	8020	Contingency				-
950	8520	Ending Fund Balance				<u>9,880</u>
			<b>TOTAL MARITIME MEMORIAL FUND</b>			<b>21,880</b>

**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 (\$270,000 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  
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**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>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				
<b><u>Resources</u></b>						
1,386,950	1,825,522	1,442,700	Beginning Fund Balance	1,738,200	-	-
581,109	537,983	450,000	Charges for Services	-	-	-
324,631	337,605	300,000	Aquatic Fees	540,000	-	-
-	-	-	Recreation Fees	350,000	-	-
831	4,122	-	Grants	-	-	-
73,166	82,949	50,500	Miscellaneous	-	-	-
1,198,760	1,035,000	1,151,500	Interest	63,000	-	-
461,250	392,440	506,500	Transfers from Other Funds:	-	-	-
70,000	70,000	140,000	General Fund	1,199,000	-	-
-	-	-	Promote Astoria	499,000	-	-
-	-	-	'17th Street Dock	70,000	-	-
-	-	-	Maritime Memorial	2,000	-	-
<u>4,096,697</u>	<u>4,285,621</u>	<u>4,041,200</u>	<b>Total Resources</b>	<u>4,461,200</u>	<u>-</u>	<u>-</u>
<b><u>Requirements (by department)</u></b>						
<b><u>Expenditures by Department</u></b>						
843,872	832,609	950,705	Aquatic	1,051,240	-	-
749,166	794,341	954,355	Parks-Recreation / Administration	1,053,130	-	-
538,242	848,724	744,020	Maintenance	799,890	-	-
-	-	75,000	Contingency	150,000	-	-
<u>2,131,280</u>	<u>2,475,674</u>	<u>2,724,080</u>	<b>Total Expenditures by Department</b>	<u>3,054,260</u>	<u>-</u>	<u>-</u>
<b><u>Transfers to Other Funds:</u></b>						
15,000	15,000	142,700	General Fund	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>-</u>	<u>-</u>
<u>4,096,697</u>	<u>4,285,621</u>	<u>4,041,200</u>	<b>Total Requirements</b>	<u>4,461,200</u>	<u>-</u>	<u>-</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				
			Personnel Services:			
562,439	584,773	634,360	Aquatic Facility	676,340	-	-
574,128	639,334	768,670	Recreation / Administration	839,920	-	-
<u>415,122</u>	<u>493,282</u>	<u>547,970</u>	Maintenance	<u>578,840</u>	-	-
1,551,689	1,717,389	1,951,000	Total Personal Services	2,095,100	-	-
			Materials & Services:			
281,433	247,836	316,345	Aquatic Facility	316,900	-	-
175,038	118,451	165,685	Recreation / Administration	193,210	-	-
<u>123,120</u>	<u>133,817</u>	<u>161,050</u>	Maintenance	<u>161,050</u>	-	-
579,591	500,104	643,080	Total Materials & Services	671,160	-	-
			Capital Outlay:			
-	-	-	Aquatic Facility	58,000	-	-
21,556	21,556	-	Recreation / Administration	20,000	-	-
<u>221,625</u>	<u>221,625</u>	<u>35,000</u>	Maintenance	<u>60,000</u>	-	-
243,181	243,181	35,000	Total Capital Outlay	138,000	-	-
15,000	15,000	142,700	Transfer to Other Funds General Fund	164,100	-	-
-	-	75,000	Contingency	150,000	-	-
<u>1,950,417</u>	<u>1,794,947</u>	<u>1,174,420</u>	<b>Ending Fund Balance</b>	<u>1,242,840</u>	-	-
<u>4,339,878</u>	<u>4,270,621</u>	<u>4,021,200</u>	Total Expenditures	<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. 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 – 5 Full Time, plus Extra Help

The Aquatics Division has 5 full-time staff: an Aquatics Manager, an Aquatics Coordinator, and three Head Lifeguards. Aquatics also employs 10-15 part-time lifeguards, clerks, and swim instructors at the Aquatic Center.

*New This Year*

The maintenance and repair line items increased by \$20,000. Due to the complete and expensive nature of the Aquatic Center’s air, water, and chemical management systems, having funds available for replacements when major components fail is essential so operations can be maintained for safe public use.

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

<b>Parks Operations Expenditures</b>				
		<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
		<b>Actual</b>	<b>Budgeted</b>	<b>Proposed</b>
<b>AQUATIC CENTER</b>				
<b>Personnel Services</b>				
158-4100-410-2020	Straight Time - Regular	265,352	271,300	291,020
	<b>Subtotal Regular Salaries</b>	<b>265,352</b>	<b>271,300</b>	<b>291,020</b>
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
	<b>Subtotal Payroll Taxes</b>	<b>319,431</b>	<b>363,060</b>	<b>385,320</b>
<b>TOTAL PERSONNEL SERVICES</b>		<b>584,783</b>	<b>634,360</b>	<b>676,340</b>
<b>Materials and Services</b>				
158-4100-510-3045	General Office Supplies	1,131	2,000	2,500
	<b>Subtotal Office Supplies</b>	<b>1,131</b>	<b>2,000</b>	<b>2,500</b>
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
	<b>Subtotal General Operating Supplies</b>	<b>60,171</b>	<b>71,800</b>	<b>72,800</b>
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
	<b>Subtotal Repair &amp; Maintenance Supplies</b>	<b>12,822</b>	<b>16,800</b>	<b>18,800</b>
158-4100-530-3720	Small Tools	106	9,045	500
	<b>Subtotal Small Tools</b>	<b>106</b>	<b>9,045</b>	<b>500</b>
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
	<b>Subtotal Training</b>	<b>5,160</b>	<b>8,500</b>	<b>8,000</b>
158-4100-615-4260	Conference / Meeting Expenses	0	1,000	1,000
158-4100-615-4265	Travel	0	1,000	2,500
	<b>Subtotal Conferences, Meetings &amp; Travel</b>	<b>0</b>	<b>2,000</b>	<b>3,500</b>

<b>Parks Operations Expenditures</b>		<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
		<b>Actual</b>	<b>Budgeted</b>	<b>Proposed</b>
<b>AQUATIC CENTER</b>				
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
	<b>Subtotal Professional Services General</b>	<b>8,716</b>	<b>17,500</b>	<b>13,200</b>
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
	<b>Subtotal Communications</b>	<b>1,438</b>	<b>0</b>	<b>0</b>
158-4100-640-5030	Advertising - Public Notices	0	0	0
158-4100-640-5035	Advertising - Promotion	0	0	0
	<b>Subtotal Advertising</b>	<b>0</b>	<b>0</b>	<b>0</b>
158-4100-645-5060	Insurance - EAP	534	600	600
	<b>Subtotal Insurance - EAP</b>	<b>534</b>	<b>600</b>	<b>600</b>
158-4100-650-5145	General Printing & Binding	0	500	500
	<b>Subtotal Printing &amp; Binding</b>	<b>0</b>	<b>500</b>	<b>500</b>
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
	<b>Subtotal Utility Services</b>	<b>124,057</b>	<b>140,000</b>	<b>144,500</b>
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
	<b>Subtotal Repair &amp; Maintenance Service</b>	<b>24,920</b>	<b>36,000</b>	<b>41,000</b>
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
	<b>Subtotal Miscellaneous</b>	<b>3,336</b>	<b>4,000</b>	<b>3,000</b>
158-4100-685-6245	Computer Hardware	4,485	0	0
158-4100-685-6255	Software Maintenance Agreement	960	7,600	8,000
	<b>Subtotal Insurance - EAP</b>	<b>5,445</b>	<b>7,600</b>	<b>8,000</b>
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>247,836</b>	<b>316,345</b>	<b>316,900</b>
<b>Capital Outlay</b>				
158-4100-740-6650	Capital Outlay-Mach & Equip	0	0	58,000
	<b>Subtotal Capital</b>	<b>0</b>	<b>0</b>	<b>58,000</b>
<b>TOTAL PARKS OPERATIONS</b>		<b>832,619</b>	<b>950,705</b>	<b>1,051,240</b>

**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*

Over 500 K-5th grade athletes from Astoria participate in Flag Football, Basketball, Softball/T-Ball, Wrestling, and Volleyball each year plus over 200 participants from outside leagues in Ilwaco, Naselle, Knappa, Warrenton, Seaside, and Long Beach. The Recreation Division offers 5k fun runs, free Movies in the Park, outdoor 3x3 basketball tournaments, and provides an after-school care program that has capacity for 50-60 K-5th students. The Recreation Division also offers summer day-camp activities in July and August and specialized sports clinics and other activities throughout the year.

*Personnel*

FTE 7.0

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>			
Actual Data FYE 6/30/24	Actual Data FYE 6/30/25	Adopted Budget FYE 6/30/26	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			<b>Personnel Services:</b>			
338,771	373,911	409,230	Regular Salaries	422,800	-	-
-	-	2,090	Overtime	2,150	-	-
43,184	36,391	69,160	Extra Help	82,550	-	-
30,468	32,275	38,680	Payroll Taxes	40,860	-	-
80,141	101,986	105,750	Insurance	140,090	-	-
78,545	91,949	125,470	Retirement Contributions	131,810	-	-
3,019	2,822	18,290	Workers' Compensation	19,660	-	-
574,128	639,334	768,670	<b>Total Personal Services</b>	839,920	-	-
9.4	9.4	6.4	<b>FTEs</b>	6.4	6.4	6.4
			<b>Materials and Services:</b>			
565	526	1,800	Office Supplies	3,000	-	-
58,350	56,212	64,600	Operating Supplies	65,000	-	-
590	217	1,000	Repair & Maintenance Supplies	1,000	-	-
864	-	3,000	Training	3,000	-	-
4,610	-	2,000	Conferences, Meetings & Travel	2,000	-	-
71,966	18,895	26,935	Professional Services	25,600	-	-
1,347	525	550	Memberships & Dues	900	-	-
3,307	8,385	11,500	Communications	12,500	-	-
3,061	1,109	3,000	Advertising	3,000	-	-
379	280	600	Printing & Binding	800	-	-
1,685	3,049	11,500	Repair & Maintenance Services	11,000	-	-
820	1,166	3,000	Rentals	3,000	-	-
5,175	3,713	8,000	Fee & Charge Programs	8,000	-	-
5,195	1,660	1,500	Miscellaneous / VISA Fees	500	-	-
17,124	22,714	26,700	Technology Services	53,910	-	-
175,038	118,451	165,685	<b>Total Materials and Services</b>	193,210	-	-
			<b>Capital Outlay:</b>			
-	21,556	20,000	Machinery & Equipment	20,000	-	-
-	21,556	20,000	<b>Total Capital Outlay</b>	20,000	-	-
			<b>Contingency</b>			
-	-	75,000	Contingency	150,000	-	-
			<b>Transfers Out:</b>			
15,000	15,000	142,700	General Fund	164,100	-	-
-	-	-	<b>Ending Fund Balance</b>	1,242,840	-	-
764,166	794,341	1,172,055	<b>Total Expenditures</b>	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	2025-2026	2026-2027
RECREATION/ADMINISTRATION		Actual	Budgeted	Proposed
<b>Personnel Services</b>				
158-4200-410-2020	Straight Time - Regular	373,911	409,230	422,800
	<b>Subtotal Regular Salaries</b>	<b>373,911</b>	<b>409,230</b>	<b>422,800</b>
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
	<b>Subtotal Payroll Taxes</b>	<b>265,424</b>	<b>359,440</b>	<b>417,120</b>
<b>TOTAL PERSONNEL SERVICES</b>		<b>639,335</b>	<b>768,670</b>	<b>839,920</b>
<b>Materials and Services</b>				
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
	<b>Subtotal Office Supplies</b>	<b>526</b>	<b>1,800</b>	<b>3,000</b>
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
	<b>Subtotal General Operating Supplies</b>	<b>56,212</b>	<b>64,600</b>	<b>65,000</b>
158-4200-525-3520	Building Materials / Supplies	170	500	500
158-4200-525-3640	Other Repair & Maint Supplies	47	500	500
	<b>Subtotal Repair &amp; Maintenance Supplies</b>	<b>217</b>	<b>1,000</b>	<b>1,000</b>
158-4200-610-4085	Travel Expenses-Training	0	1,000	0
158-4200-610-4090	Training & Workshops	0	2,000	2,000
	<b>Subtotal Training</b>	<b>0</b>	<b>3,000</b>	<b>2,000</b>
158-4200-615-4260	Conference / Meeting Expenses	0	1,000	1,000
158-4200-615-4265	Travel	0	1,000	2,000
	<b>Subtotal Conferences, Meetings &amp; Travel</b>	<b>0</b>	<b>2,000</b>	<b>3,000</b>
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
	<b>Subtotal Professional Services General</b>	<b>18,895</b>	<b>26,935</b>	<b>25,600</b>
158-4200-630-4805	OR Rec and Pks Assoc	525	550	900
	<b>Subtotal Memberships &amp; Dues</b>	<b>525</b>	<b>550</b>	<b>900</b>

<b>Parks Operations Expenditures</b>				
158-4200-635-4920	Cell Phones	8,385	11,000	11,000
158-4200-635-4975	Postage	0	500	500
	<b>Subtotal Communication</b>	<b>8,385</b>	<b>11,500</b>	<b>11,500</b>
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
	<b>Subtotal Advertising</b>	<b>1,109</b>	<b>3,000</b>	<b>4,000</b>
158-4200-645-5060	Insurance - Liability / EAP	242	500	500
	<b>Subtotal Insurance - EAP</b>	<b>242</b>	<b>500</b>	<b>500</b>
158-4200-650-5135	Commercial Printing	280	300	500
158-4200-650-5145	General Printing & Binding	0	300	300
	<b>Subtotal Printing &amp; Binding</b>	<b>280</b>	<b>600</b>	<b>800</b>
158-4200-660-5730	Rpr Svcs Sport Equipment	1,932	8,000	6,000
	<b>Subtotal Repair &amp; Maintenance Services</b>	<b>1,932</b>	<b>8,000</b>	<b>6,000</b>
158-4200-665-5860	Photocopy Machines	1,117	3,500	5,000
158-4200-665-5865	Rental Equipment	1,166	3,000	3,000
	<b>Subtotal Rental Equipment</b>	<b>2,283</b>	<b>6,500</b>	<b>8,000</b>
158-4200-670-5890	PK Fee and Charge Program	3,713	8,000	8,000
	<b>Subtotal Fee &amp; Charge Programs</b>	<b>3,713</b>	<b>8,000</b>	<b>8,000</b>
158-4200-675-5925	Credit Card Processing Fees	1,418	1,000	0
	<b>Subtotal Card Processing Fees</b>	<b>1,418</b>	<b>1,000</b>	<b>0</b>
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
	<b>Subtotal Technology</b>	<b>22,714</b>	<b>26,700</b>	<b>53,910</b>
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>118,450</b>	<b>165,685</b>	<b>193,210</b>
<b>Capital Outlay</b>				
158-4200-740-6650	Capital - Vehicles & Equipment	21,556	20,000	20,000
	<b>Subtotal Capital</b>	<b>21,556</b>	<b>20,000</b>	<b>20,000</b>
<b>TOTAL CAPITAL OUTLAY</b>		<b>21,556</b>	<b>20,000</b>	<b>20,000</b>
<b>Transfers Out</b>				
158-9000-850-7555	Transfer to General Fund	15,000	142,700	164,100
	<b>Subtotal Transfer to General Fund</b>	<b>15,000</b>	<b>142,700</b>	<b>164,100</b>
<b>TOTAL TRANSFERS OUT</b>		<b>15,000</b>	<b>142,700</b>	<b>164,100</b>
<b>Contingency</b>				
158-9100-910-8020	Parks Contingency	0	75,000	150,000
	<b>Subtotal Contingency</b>	<b>0</b>	<b>75,000</b>	<b>150,000</b>
<b>TOTAL CONTINGENCY</b>		<b>0</b>	<b>75,000</b>	<b>150,000</b>

<b>Parks Operations Expenditures</b>				
<b>Ending Fund Balance</b>				
158-9500-950-8520	Ending Fund Balance	1,794,947	1,174,420	1,242,840
<b>TOTAL ENDING FUND BALANCE</b>		<b>1,794,947</b>	<b>1,174,420</b>	<b>1,242,840</b>
<b>TOTAL PARKS RECREATION ADMINISTRATION</b>		<b>2,589,288</b>	<b>2,346,475</b>	<b>2,610,070</b>

**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*

FTE 4.8

Positions – 5.5 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>	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
<b>Personnel Services:</b>						
209,145	244,373	271,650	Regular Salaries	321,850	-	
43,378	46,675	58,510	Extra Help	5,200	-	
4,263	6,165	9,870	Interfund Wages	10,350	-	
20,215	23,297	27,380	Payroll Taxes	27,170	-	
76,778	86,697	91,090	Insurance	112,020	-	
50,762	72,274	72,270	Retirement Contributions	85,200	-	
10,581	13,801	17,200	Workers' Compensation	17,050	-	
415,122	493,282	547,970	<b>Total Personnel Services</b>	578,840	-	-
4.8	4.8	4.8	<b>FTEs</b>	4.0	4.0	4.0
<b>Materials and Services:</b>						
325	504	400	Office Supplies	1,000	-	
40,005	35,113	43,000	Operating Supplies	45,400	-	
26,230	32,959	34,800	Repair & Maintenance Supplies	39,000	-	
2,953	6,889	2,500	Small Tools & Minor Equipment	3,000	-	
29	76	3,000	City Shop Expenses	3,000	-	
1,781	1,019	1,500	Training	3,000	-	
11,168	9,852	21,000	Professional Services	14,500	-	
3,761	1,882	100	Communications	100	-	
-	-	-	Printing & Binding	-	-	
-	-	-	Advertising	-	-	
13,232	17,282	20,050	Public Utility Services	17,950	-	
16,792	22,581	25,500	Repair & Maintenance Services	25,500	-	
3,497	3,160	6,000	Rentals	6,000	-	
3,347	2,500	3,200	Miscellaneous	2,600	-	
-	-	-	Technology Services	-	-	
123,120	133,817	161,050	<b>Total Materials and Services</b>	161,050	-	-
<b>Capital Outlay:</b>						
-	176,929	-	Improvements Other than buildings	-	-	-
-	44,696	35,000	Machinery & Equipment	60,000	-	-
-	221,625	35,000	<b>Total Capital Outlay</b>	60,000	-	-
<u>538,242</u>	<u>848,724</u>	<u>744,020</u>	<b>Total Expenditures</b>	<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.

<b>Parks Operations Expenditures</b>				
		<b>2024-2025 Actual</b>	<b>2025-2026 Budgeted</b>	<b>2026-2027 Proposed</b>
<b>MAINTENANCE</b>				
<b>Personnel Services</b>				
158-4300-410-2020	Straight Time - Regular	244,373	266,320	315,950
	<b>Subtotal Regular Salaries</b>	<b>244,373</b>	<b>266,320</b>	<b>315,950</b>
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
	<b>Subtotal Payroll Taxes</b>	<b>248,909</b>	<b>276,320</b>	<b>262,890</b>
<b>TOTAL PERSONNEL SERVICES</b>		<b>493,282</b>	<b>542,640</b>	<b>578,840</b>
<b>Materials and Services</b>				
158-4300-510-3030	Paper	0	100	
158-4300-510-3045	General Office Supplies	504	300	1,000
	<b>Subtotal Office Supplies</b>	<b>504</b>	<b>400</b>	<b>1,000</b>
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
	<b>Subtotal General Operating Supplies</b>	<b>35,113</b>	<b>43,000</b>	<b>45,400</b>
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

<b>Parks Operations Expenditures</b>				
<b>MAINTENANCE</b>		<b>2024-2025 Actual</b>	<b>2025-2026 Budgeted</b>	<b>2026-2027 Proposed</b>
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
	<b>Subtotal Repair &amp; Maintenance Supplies</b>	<b>32,959</b>	<b>34,800</b>	<b>39,000</b>
158-4300-530-3720	Small Tools	6,098	2,000	2,000
158-4300-530-3725	Irrigation Equipment	791	500	1,000
	<b>Subtotal Small Tools &amp; Equipment</b>	<b>6,889</b>	<b>2,500</b>	<b>3,000</b>
158-4300-545-3820	SHOP Vehicle Parts	76	1,500	1,500
158-4300-545-3830	General Repair Supplies	0	1,500	1,500
	<b>Subtotal Vehicle Repair &amp; Maintenance</b>	<b>76</b>	<b>3,000</b>	<b>3,000</b>
158-4300-610-4090	Training & Workshops	839	500	1,000
158-4300-615-4265	Travel	180	1,000	2,000
	<b>Subtotal Training</b>	<b>1,019</b>	<b>1,500</b>	<b>3,000</b>
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
	<b>Subtotal Professional Services General</b>	<b>9,852</b>	<b>21,000</b>	<b>14,500</b>
158-4300-635-4920	Cell Phones	1,882	0	
158-4300-635-4975	Postage	0	100	100
	<b>Subtotal Communication</b>	<b>1,882</b>	<b>100</b>	<b>100</b>
158-4300-640-5030	Advertising - Public Notices	0	0	0
	<b>Subtotal Advertising</b>	<b>0</b>	<b>0</b>	<b>0</b>
158-4300-645-5060	Insurance - Liability / EAP	85	100	100
	<b>Subtotal Insurance</b>	<b>85</b>	<b>100</b>	<b>100</b>
158-4300-650-5145	General Printing & Binding	0	0	0
	<b>Subtotal Printing &amp; Binding</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
	<b>Subtotal Utility Services</b>	<b>17,282</b>	<b>20,050</b>	<b>17,950</b>
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

<b>Parks Operations Expenditures</b>		<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
		<b>Actual</b>	<b>Budgeted</b>	<b>Proposed</b>
<b>MAINTENANCE</b>				
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
	<b>Subtotal Repair &amp; Maintenance Services</b>	<b>22,581</b>	<b>25,500</b>	<b>25,500</b>
158-4300-665-5865	Rental Equipment	145	1,000	1,000
158-4300-665-5870	Chemical Toilets	3,015	5,000	5,000
	<b>Subtotal Rentals</b>	<b>3,160</b>	<b>6,000</b>	<b>6,000</b>
158-4300-675-6005	Licenses, Permits & Certifications	2,370	2,500	2,500
158-4300-675-6060	Random Drug Screens	45	600	0
	<b>Subtotal Miscellaneous</b>	<b>2,415</b>	<b>3,100</b>	<b>2,500</b>
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>133,817</b>	<b>161,050</b>	<b>161,050</b>
<b>Capital Outlay</b>				
158-4300-730-6500	Capital Improvements	176,929	0	0
158-4300-740-6650	Capital - Vehicles & Equipment	44,696	35,000	60,000
	<b>Subtotal Capital</b>	<b>221,625</b>	<b>35,000</b>	<b>60,000</b>
<b>TOTAL CAPITAL OUTLAY</b>		<b>221,625</b>	<b>35,000</b>	<b>60,000</b>
<b>TOTAL PARKS MAINTENANCE</b>		<b>848,724</b>	<b>738,690</b>	<b>799,890</b>

**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.

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

**2026 / 27 Budget Detail Information**

**Water SDC Reimbursement Fund #160**

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

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**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
<b><u>Resources</u></b>						
-	1,145	87,000	Beginning Fund Balance	77,000	-	-
961	66,113	40,000	SDC Fees	33,500	-	-
			Miscellaneous Revenue	-	-	-
184	1,877	3,045	Investments	2,300	-	-
-	-	-		-	-	-
<u>1,145</u>	<u>69,135</u>	<u>130,045</u>	<b>Total Resources</b>	<u>112,800</u>	<u>-</u>	<u>-</u>
<b><u>Requirements</u></b>						
<b>Materials and Services:</b>						
-	-	-	Professional Services General	-	-	-
-	-	-		-	-	-
-	-	-	<b>Total Materials and Services</b>	-	-	-
<b>Capital Outlay:</b>						
-	-	-	Improvements Other Than Bldgs	-	-	-
-	-	-	<b>Total Capital Outlay</b>	-	-	-
		130,045	<b>Contingency</b>	-	-	-
		130,045	<b>Total Expenditures</b>	-	-	-
<u>1,145</u>	<u>69,135</u>	<u>-</u>	Ending Fund Balance	<u>112,800</u>	<u>-</u>	<u>-</u>
<u>1,145</u>	<u>69,135</u>	<u>130,045</u>	<b>Total Requirements</b>	<u>112,800</u>	<u>-</u>	<u>-</u>

**2026 / 27 Budget Detail Information**

**Water SDC Improvement Fund #161**

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

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**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>	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	
<b><u>Resources</u></b>							
-	145	12,000	Beginning Fund Balance	10,135	-	-	
119	8,551	10,000	SDC Fees	4,300	-	-	
-	-	-	Miscellaneous Revenue	-	-	-	
25	250	100	Investments	300	-	-	
-	-	-		-	-	-	
<u>145</u>	<u>8,946</u>	<u>22,100</u>	<b>Total Resources</b>	<u>14,735</u>	<u>-</u>	<u>-</u>	
<b><u>Requirements</u></b>							
<b>Materials and Services:</b>							
-	-	-	Professional Services General	-	-	-	
-	-	-		-	-	-	
-	-	-	<b>Total Materials and Services</b>	-	-	-	
<b>Capital Outlay:</b>							
-	-	-	Improvements Other Than Bldgs	-	-	-	
-	-	-	<b>Total Capital Outlay</b>	-	-	-	
			22,100	-	-	-	
			<b>Total Expenditures</b>	-	-	-	
145	8,946	-	Ending Fund Balance	14,735	-	-	
<u>145</u>	<u>8,946</u>	<u>22,100</u>	<b>Total Requirements</b>	<u>14,735</u>	<u>-</u>	<u>-</u>	

**2026 / 27 Budget Detail Information**

**Sewer SDC Improvement Fund #162**

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

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**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>	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
<b><u>Resources</u></b>						
-	23	1,850	Beginning Fund Balance	1,597	-	-
19	1,343	1,800	SDC Fees	680	-	-
-	-	-	Miscellaneous Revenue			
4	39	20	Investments	50	-	-
-	-	-				
<u>23</u>	<u>1,405</u>	<u>3,670</u>	<b>Total Resources</b>	<u>2,327</u>	<u>-</u>	<u>-</u>
<b><u>Requirements</u></b>						
<b>Materials and Services:</b>						
-	-	-	Professional Services General	-	-	-
-	-	-		-	-	-
-	-	-	<b>Total Materials and Services</b>	-	-	-
<b>Capital Outlay:</b>						
-	-	-	Improvements Other Than Bldgs	-	-	-
-	-	-	<b>Total Capital Outlay</b>	-	-	-
		3,670	<b>Contingency</b>	-	-	-
		3,670	<b>Total Expenditures</b>	-	-	-
<u>23</u>	<u>1,405</u>	<u>-</u>	Ending Fund Balance	<u>2,327</u>	<u>-</u>	<u>-</u>
<u>23</u>	<u>1,405</u>	<u>3,670</u>	<b>Total Requirements</b>	<u>2,327</u>	<u>-</u>	<u>-</u>

**2026 / 27 Budget Detail Information**

**Sewer SDC Improvement Fund #163**

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

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**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>	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	
<b><u>Resources</u></b>							
-	1,185	26,000	Beginning Fund Balance	53,306	-	-	
1,166	35,487	20,000	SDC Fees	18,325	-	-	
-	-	-	Miscellaneous Revenue				
19	543	100	Investments	1,600	-	-	
-	-	-		-	-		
<u>1,185</u>	<u>37,215</u>	<u>46,100</u>	<b>Total Resources</b>	<u>73,231</u>	<u>-</u>	<u>-</u>	
<b><u>Requirements</u></b>							
<b>Materials and Services:</b>							
-	-	-	Professional Services General	-	-	-	
-	-	-		-	-	-	
-	-	-	<b>Total Materials and Services</b>	-	-	-	
<b>Capital Outlay:</b>							
-	-	-	Improvements Other Than Bldgs	-	-	-	
-	-	-	<b>Total Capital Outlay</b>	-	-	-	
		46,100	<b>Contingency</b>	-	-	-	
		46,100	<b>Total Expenditures</b>	-	-	-	
<u>1,185</u>	<u>37,215</u>	<u>-</u>	Ending Fund Balance	<u>73,231</u>	<u>-</u>	<u>-</u>	
<u>1,185</u>	<u>37,215</u>	<u>46,100</u>	<b>Total Requirements</b>	<u>73,231</u>	<u>-</u>	<u>-</u>	

**2026 / 27 Budget Detail Information**

**Storm SDC Reimbursement Fund #164**

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

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**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>	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	
<b><u>Resources</u></b>							
-	946	21,000	Beginning Fund Balance	42,000	-	-	
931	28,538	20,000	SDC Fees	14,734	-	-	
-	-	-	Miscellaneous Revenue				
15	438	80	Investments	1,250	-	-	
-	-	-		-			
<u>946</u>	<u>29,922</u>	<u>41,080</u>	<b>Total Resources</b>	<u>57,984</u>	<u>-</u>	<u>-</u>	
<b><u>Requirements</u></b>							
<b>Materials and Services:</b>							
-	-	-	Professional Services General	-	-	-	
<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	
-	-	-	<b>Total Materials and Services</b>	-	-	-	
<b>Capital Outlay:</b>							
-	-	-	Improvements Other Than Bldgs	-	-	-	
<u>-</u>	<u>-</u>	<u>-</u>	<b>Total Capital Outlay</b>	<u>-</u>	<u>-</u>	<u>-</u>	
		41,080	<b>Contingency</b>	-	-	-	
		41,080	<b>Total Expenditures</b>	-	-	-	
<u>946</u>	<u>29,922</u>	<u>-</u>	Ending Fund Balance	<u>57,984</u>	<u>-</u>	<u>-</u>	
<u>946</u>	<u>29,922</u>	<u>41,080</u>	<b>Total Requirements</b>	<u>57,984</u>	<u>-</u>	<u>-</u>	

**2026 / 27 Budget Detail Information**

**Storm SDC Improvement Fund #165**

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

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>	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
<b><u>Resources</u></b>						
-	1,287	179,000	Beginning Fund Balance	524,000	-	-
1,028	496,781	174,000	SDC Fees	248,900	-	-
-	-	-	Miscellaneous Revenue			
259	5,558	600	Investments	15,500	-	-
-	-	-		-	-	-
<u>1,287</u>	<u>503,626</u>	<u>353,600</u>	<b>Total Resources</b>	<u>788,400</u>	<u>-</u>	<u>-</u>
<b><u>Requirements</u></b>						
<b>Materials and Services:</b>						
-	-	-	Professional Services General	-	-	-
-	-	-		-	-	-
-	-	-	<b>Total Materials and Services</b>	-	-	-
<b>Capital Outlay:</b>						
-	-	-	Improvements Other Than Bldgs	-	-	-
-	-	-	<b>Total Capital Outlay</b>	-	-	-
		353,600	<b>Contingency</b>	-	-	-
		353,600	<b>Total Expenditures</b>	-	-	-
<u>1,287</u>	<u>503,626</u>	<u>-</u>	Ending Fund Balance	<u>788,400</u>	<u>-</u>	<u>-</u>
<u>1,287</u>	<u>503,626</u>	<u>353,600</u>	<b>Total Requirements</b>	<u>788,400</u>	<u>-</u>	<u>-</u>

**2026 / 27 Budget Detail Information**

**Transportation SDC Improvement Fund #167**

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

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>	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	
<b><u>Resources</u></b>							
-	18	1,000	Beginning Fund Balance	1,000	-	-	
18	780	1,000	SDC Fees	400	-	-	
-	-	-	Miscellaneous Revenue				
-	17	20	Investments	30	-	-	
-	-	-		-			
<u>18</u>	<u>815</u>	<u>2,020</u>	<b>Total Resources</b>	<u>1,430</u>	<u>-</u>	<u>-</u>	
<b><u>Requirements</u></b>							
<b>Materials and Services:</b>							
-	-	-	Professional Services General	-	-	-	
-	-	-		-	-	-	
-	-	-	<b>Total Materials and Services</b>	-	-	-	
<b>Capital Outlay:</b>							
-	-	-	Improvements Other Than Bldgs	-	-	-	
-	-	-	<b>Total Capital Outlay</b>	-	-	-	
		2,020	<b>Contingency</b>	-	-	-	
-	-	2,020	<b>Total Expenditures</b>	-	-	-	
<u>18</u>	<u>815</u>	<u>-</u>	Ending Fund Balance	<u>1,430</u>	<u>-</u>	<u>-</u>	
<u>18</u>	<u>815</u>	<u>2,020</u>	<b>Total Requirements</b>	<u>1,430</u>	<u>-</u>	<u>-</u>	

**2026 / 27 Budget Detail Information**

**Parks SDC Reimbursement Fund #168**

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

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>	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
<b><u>Resources</u></b>						
147	294	8,500	Beginning Fund Balance	7,500	-	-
145	6,211	8,500	SDC Fees	3,178	-	-
-	-	-	Miscellaneous Revenue			
2	132	40	Investments	225	-	-
-	-	-		-	-	-
<u>294</u>	<u>6,637</u>	<u>17,040</u>	<b>Total Resources</b>	<u>10,903</u>	<u>-</u>	<u>-</u>
<b><u>Requirements</u></b>						
<b>Materials and Services:</b>						
-	-	-	Professional Services General	-	-	-
-	-	-		-	-	-
-	-	-	<b>Total Materials and Services</b>	-	-	-
<b>Capital Outlay:</b>						
-	-	-	Improvements Other Than Bldgs	-	-	-
-	-	-	<b>Total Capital Outlay</b>	-	-	-
		17,040	<b>Contingency</b>	-	-	-
		17,040	<b>Total Expenditures</b>	-	-	-
<u>294</u>	<u>6,637</u>	<u>-</u>	Ending Fund Balance	<u>10,903</u>	<u>-</u>	<u>-</u>
<u>294</u>	<u>6,637</u>	<u>17,040</u>	<b>Total Requirements</b>	<u>10,903</u>	<u>-</u>	<u>-</u>

**2026 / 27 Budget Detail Information**

**Parks SDC Improvement Fund #169**

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

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

**2026 / 27 Budget Detail Information**

**ASTORIA ROAD DISTRICT FUND (170 3900)**

<b>Materials and Services (515 - 660)</b>			
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	<b>Total Ending Fund Balance</b>	1,018,200
<b>TOTAL ASTORIA ROAD DISTRICT FUND</b>			<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>	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
<b>Resources</b>						
842,727	867,783	591,000	Beginning Fund Balance	809,000	-	-
810,918	803,891	802,000	Intergovernmental-Gas Tax/Trans Pkg	800,000	-	-
38,137	39,795	20,685	Interest on Investments	24,000	-	-
<u>1,691,782</u>	<u>1,711,469</u>	<u>1,413,685</u>	<b>Total Resources</b>	<u>1,633,000</u>	<u>-</u>	<u>-</u>
<b>Capital Outlay</b>						
-	-	-	Improvements Other Than Buildings	-	-	-
-	-	-	<b>Total Capital Outlay</b>	-	-	-
<b>Transfer To Other Funds:</b>						
724,000	546,261	959,800	Public Works Fund	909,000	-	-
99,999	200,000	200,000	Astoria Road District Fund	200,000	-	-
823,999	746,261	1,159,800	<b>Total Transfer to Other Funds</b>	1,109,000	-	-
-	-	150,000	<b>Contingent Expenditures</b>	150,000	-	-
823,999	746,261	1,309,800	<b>Total Expenditures</b>	<u>1,259,000</u>	<u>-</u>	<u>-</u>
867,783	965,208	103,885	Ending Fund Balance	374,000	-	-
<u>1,691,782</u>	<u>1,711,469</u>	<u>1,413,685</u>	<b>Total Requirements</b>	<u>1,633,000</u>	<u>-</u>	<u>-</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>
<b>TOTAL STATE TAX STREET FUND</b>			<b>1,633,000</b>

**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>	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
<b><u>Resources</u></b>						
5,804	14,331	22,700	Beginning Fund Balance	32,800	-	-
8,010	8,229	8,100	Intergovernmental-Gas Tax/Trans Pkg	8,000	-	-
515	903	630	Interest on Investments	980	-	-
<u>14,329</u>	<u>23,463</u>	<u>31,430</u>	<b>Total Resources</b>	<u>41,780</u>	<u>-</u>	<u>-</u>
<b><u>Requirements</u></b>						
<b>Capital Outlay:</b>						
-	-	-	Improvements Other Than Bldgs	-	-	-
-	-	-	<b>Total Capital Outlay</b>	-	-	-
-	-	31,430	<b>Contingent Expenditures</b>	41,780	-	-
-	-	<u>31,430</u>	<b>Total Expenditures</b>	<u>41,780</u>	<u>-</u>	<u>-</u>
<u>14,329</u>	<u>23,463</u>	<u>-</u>	Ending Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
<u>14,329</u>	<u>23,463</u>	<u>31,430</u>	<b>Total Requirements</b>	<u>41,780</u>	<u>-</u>	<u>-</u>

**2026 / 27 Budget Detail Information**

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

<b><u>Capital Outlay (730)</u></b>			
730	6500	Improvements Other Than Buildings	-
910	8020	Contingency	41,780
950	8250	Ending Fund Balance	<u>-</u>
<b>TOTAL TRAILS RESERVE FUND</b>			<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 27<sup>th</sup> & 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>	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				
<b><u>Resources</u></b>						
1,103,729	1,485,954	1,244,332	Beginning Fund Balance	1,965,761	-	-
31,792	-	-	Grant/Loan Proceeds	50,000		
<b><u>Transfer from Other Fund</u></b>						
1,699,999	1,500,000	1,500,000	Public Works Fund	1,330,000		
66,000	64,200	63,100	Astoria Road District Fund	62,100	-	-
75,000	75,000	225,000	Combined Sewer Overflow Debt Service Fund	300,000	-	-
<b><u>Total Transfers</u></b>						
1,840,999	1,639,200	1,788,100		1,692,100	-	-
50,893	18,680	-	Miscellaneous	-		
62,582	70,860	61,448	Interest on Investments	68,000	-	-
<b><u>Total Resources</u></b>						
3,089,995	3,214,694	3,093,880		3,775,861	-	-
<b><u>Requirements</u></b>						
<b><u>Materials and Services:</u></b>						
-	-	2,010,000	Professional Services	200,000	-	-
124,782	77,796	-	Repair & Maintenance Services	1,525,000	-	-
248,036	163,192	-				
<b><u>Total Materials and Services</u></b>						
372,818	240,988	2,010,000		1,725,000	-	-
<b><u>Capital Outlay:</u></b>						
546,865	741,761	104,000	Machinery & Equipment	457,827	-	-
<b><u>Total Capital Outlay</u></b>						
546,865	741,761	104,000		457,827	-	-
<b><u>Debt Service:</u></b>						
394,548	340,709	450,600	Principal	464,881	-	-
89,810	86,041	103,950	Interest	188,153	-	-
<b><u>Total Debt Service</u></b>						
484,358	426,750	554,550		653,034	-	-
<b><u>Transfer to Other Funds</u></b>						
200,000	200,000	200,000	Public Works Capital Reserve Fund	625,000	-	-
<b><u>Total Transfers to Other Funds</u></b>						
200,000	200,000	200,000		625,000	-	-
<b><u>Contingency</u></b>						
-	-	225,330		200,000	-	-
<b><u>Total Expenditures</u></b>						
1,604,041	1,609,498	3,093,880		3,660,861	-	-
<b><u>Ending Fund Balance</u></b>						
1,485,954	1,605,196	-		115,000	-	-
<b><u>Total Requirements</u></b>						
3,089,995	3,214,694	3,093,880		3,775,861	-	-

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

<b>Public Works Improvement Fund</b>		<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
		<b>Actual</b>	<b>Budgeted</b>	<b>Proposed</b>
<b>Materials and Services</b>				
176-3800-620-4540	Professional Services General	77,796	60,000	150,000
176-7400-620-4556	CSO Modeling	0	50,000	50,000
	<b>Subtotal Professional Services</b>	<b>77,796</b>	<b>110,000</b>	<b>200,000</b>
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
	<b>Subtotal Repair and Maintenance</b>	<b>163,192</b>	<b>1,900,000</b>	<b>1,525,000</b>
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>240,988</b>	<b>2,010,000</b>	<b>1,725,000</b>
<b>Capital Outlay</b>				
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
<b>TOTAL CAPITAL OUTLAY</b>		<b>741,761</b>	<b>104,000</b>	<b>457,827</b>
<b>Debt Service</b>				
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

<b>Public Works Improvement Fund</b>		<b>2024-2025 Actual</b>	<b>2025-2026 Budgeted</b>	<b>2026-2027 Proposed</b>
176-8900-810-6957	WWTP Loan Principal Payment			0
176-8900-810-6958	WWTP Loan Interest Payment			100,000
<b>TOTAL DEBT SERVICE</b>		<b>426,750</b>	<b>554,550</b>	<b>653,034</b>
<b>Transfers Out</b>				
176-9000-850-7546	Transfer to PW Capital Rsv Fd	200,000	200,000	625,000
<b>Subtotal Transfers Out</b>		<b>200,000</b>	<b>200,000</b>	<b>625,000</b>
<b>Contingent Expenditures</b>				
176-9100-910-8020	Contingency	0	225,330	200,000
<b>Subtotal Contingency</b>		<b>0</b>	<b>225,330</b>	<b>200,000</b>
<b>Ending Fund Balance</b>				
176-9500-920-8220	Debt Service Reserve	0	0	40,000
176-9500-950-8520	Ending Fund Balance	1,605,196	0	75,000
<b>Subtotal Ending Fund Balance</b>		<b>1,605,196</b>	<b>0</b>	<b>115,000</b>
<b>TOTAL PUBLIC WORKS IMPROVEMENT FUND</b>		<b>3,214,694</b>	<b>3,093,880</b>	<b>3,775,861</b>

**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>	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
<b><u>Resources</u></b>						
1,037,890	1,484,054	1,904,500	Beginning Fund Balance	1,088,500		
63,878	76,398	52,500	Interest Earnings	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>1,534,959</u>	<u>2,165,412</u>	<u>2,157,000</u>	<b>Total Resources</b>	<u>1,733,500</u>	-	-
<b><u>Requirements</u></b>						
<b><u>Materials and Services</u></b>						
-	-	-	Professional Services	-	-	-
-	-	-	<b>Total Materials and Services</b>	-	-	-
<b><u>Capital Outlay</u></b>						
<u>50,905</u>	<u>427,384</u>	<u>2,000,000</u>	PW Capital Projects	<u>1,573,900</u>		
50,905	427,384	2,000,000	<b>Total Capital Outlay</b>	1,573,900		
<b><u>Contingency</u></b>						
-	-	157,000				
50,905	427,384	2,157,000	<b>Total Expenditures</b>	1,573,900	-	-
<u>1,484,054</u>	<u>1,738,028</u>	-	<b>Ending Fund Balance</b>	<u>159,600</u>	-	-
<u>1,534,959</u>	<u>2,165,412</u>	<u>2,157,000</u>	<b>Total Requirements</b>	<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>
<b>TOTAL PUBLIC WORKS CAPITAL RESERVE FUND</b>		
		<b>1,733,500</b>

**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				
<b><u>Resources</u></b>						
7,977,023	9,835,233	2,474,300	Beginning Fund Balance	586,573	-	-
-	-	-	Loan Proceeds	-	-	-
2,500	-	-	Miscellaneous	-	-	-
460,139	500,000	-	Grant Revenue	-	-	-
	386,147	35,000	Interest on Investments	15,000	-	-
977,600	-	-	Transfer from Other Funds			
1,200,000	-	-	Logan Memorial Fund # 412	-	-	-
			Capital Improvement Fund # 102	-	-	-
<u>10,617,262</u>	<u>10,721,380</u>	<u>2,509,300</u>	<b>Total Resources</b>	<u>601,573</u>	<u>-</u>	<u>-</u>
<b><u>Requirements</u></b>						
<b>Arbitrage Payment</b>						
-	-	-	Arbitrage	300,000	-	-
-	-	-	<b>Total Arbitrage Payment</b>	<u>300,000</u>	<u>-</u>	<u>-</u>
<b>Capital Outlay:</b>						
782,029	6,521,677	2,509,300	Improvements Other Than Bldgs	301,573	-	-
782,029	6,521,677	2,509,300	<b>Total Capital Outlay</b>	<u>301,573</u>	<u>-</u>	<u>-</u>
<b>Contingency</b>						
-	-	-				
782,029	6,521,677	2,509,300	<b>Total Expenditures</b>	601,573	-	-
<u>9,835,233</u>	<u>4,199,703</u>	<u>-</u>	Ending Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
<u>10,617,262</u>	<u>10,721,380</u>	<u>2,509,300</u>	<b>Total Requirements</b>	<u>601,573</u>	<u>-</u>	<u>-</u>

**2026 / 27 Detail Budget Information**

**LIBRARY BOND CONSTRUCTION FUND #191 (191 3200)**

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

**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
<b><u>Resources</u></b>						
-	-	-	Beginning Fund Balance	(90)		
		3,204,028	Loan Proceeds	3,363,000	-	
-	27,215	385,881	Grants	-	-	
-	-	-	Interest on Investments	-	-	-
-	27,215	3,589,909	<b>Total Resources</b>	3,362,910	-	-
<b><u>Requirements</u></b>						
<b>Materials &amp; Services:</b>						
	27,215	384,909	Professional Services	-	-	
<b>Capital Outlay:</b>						
-	-	3,205,000	Improvements Other Than Bldgs	3,362,910	-	
<b>Contingency</b>						
-	-	-		-	-	-
-	-	3,589,909	<b>Total Expenditures</b>	3,362,910	-	
-	27,215	-	Ending Fund Balance	-	-	-
-	27,215	3,589,909	<b>Total Requirements</b>	3,362,910	-	-

**2026 / 27 Detail Budget Information**

**SEWAGE LIFT STATION REHABILITATION PROJECT #194**

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

**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	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26		Budget Officer	Budget Committee	Governing Body
<b><u>Resources</u></b>						
-	-	-	Beginning Fund Balance	-	-	-
322,845	3,180,673	3,309,363	Grants	-	-	-
		4,959,232	Loan Proceeds	1,207,475	-	-
-	-	-	Interest on Investments	-	-	-
<u>322,845</u>	<u>3,180,673</u>	<u>8,268,595</u>	<b>Total Resources</b>	<u>1,207,475</u>	<u>-</u>	<u>-</u>
<b><u>Requirements</u></b>						
<b>Capital Outlay:</b>						
328,327	3,328,867	8,268,595	Improvements Other Than Bldgs	1,207,475	-	-
-	-		<b>Contingency</b>			
328,327	3,328,867	8,268,595	<b>Total Expenditures</b>	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>	<b>Total Requirements</b>	<u>1,207,475</u>	<u>-</u>	<u>-</u>

**2026 / 27 Detail Budget Information**

**WASTEWATER TREATMENT PLANT IMPROVEMENT PROJECT FUND #195**

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

**Fund: #196 16<sup>th</sup> Street Water Distribution Project**

*Purpose*

The purpose of this fund is to receive and expend grant and loan revenue for the 16<sup>th</sup> 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	Approved by	Adopted by
FYE 6/30/24	FYE 6/30/25	FYE 6/30/26		Budget Officer	Budget Committee	Governing Body
<b><u>Resources</u></b>						
-	-	-	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>	<b>Total Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>Requirements</u></b>						
423,178	212,749	2,076,526	<b>Capital Outlay:</b>			
			Improvements Other Than Bldgs	-	-	-
-	-		<b>Contingency</b>			
423,178	212,749	2,076,526	<b>Total Expenditures</b>	-	-	-
<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>	<b>Total Requirements</b>	<u>-</u>	<u>-</u>	<u>-</u>

**2026 27 Detail Budget Information**

**16TH STREET WATER DISTRIBUTION PROJECT FUND #196**

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

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**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				
<b><u>Resources</u></b>						
-	-	-	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>	<b>Total Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>Requirements</u></b>						
<b>Capital Outlay:</b>						
350,170	1,604,464	1,092,551	Improvements Other Than Bldgs	-	-	-
<b>Contingency</b>						
-	-	-		-	-	-
350,170	1,604,464	1,092,551	<b>Total Expenditures</b>	-	-	-
<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>	<b>Total Requirements</b>	<u>-</u>	<u>-</u>	<u>-</u>

**2026-27 Detail Budget Information**

**PIPELINE ROAD WATERLINE RESILIENCE PROJECT FUND # 197**

	<b><u>Capital Outlay (730)</u></b>	
197-8100-730-6650	Capital - Improvements	-
	Contingency	-
	Ending Fund Balance	<u>-</u>
<b>TOTAL PIPELINE ROAD WATERLINE RESILIENCE PROJECT FUND</b>		<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
<b><u>Resources</u></b>						
-	-	-	Beginning Fund Balance	-	-	-
-	847,828	-	Grants			
-	-	-	Interest on Investments	-	-	-
-	847,828	-	<b>Total Resources</b>	-	-	-
<b><u>Requirements</u></b>						
<b>Materials &amp; Services</b>						
-		-	Professional Services			
<b>Capital Outlay:</b>						
-	779,024	-	Improvements Other Than Bldgs			
<b>Contingency</b>						
-	-	-				
-	779,024	-	<b>Total Expenditures</b>	-	-	-
-	68,804	-	Ending Fund Balance	-	-	-
-	847,828	-	<b>Total Requirements</b>	-	-	-

**2026-27 Detail Budget Information**

**PRE-DISASTER LANDSLIDE STORM DRAINAGE PROJECT FUND # 198**

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

**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.

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**LOCAL IMPROVEMENT DEBT SERVICE FUND # 250**

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

**2026 / 27 Budget Detail Information**

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

**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 – \$630,608

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

**2026 / 27 Budget Detail Information**

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

**Fund:                    #263                    8<sup>th</sup> Street Waterline Debt Service**

*Purpose*

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

*Scope*

Columbia Pacific Economic Development District (Col-Pac) administers the loan for the City of Astoria. The 8<sup>th</sup> 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	<u>Resources and Requirements</u>	<u>Proposed by</u> Budget Officer	<u>Approved by</u> Budget Committee	<u>Adopted by</u> Governing Body
<b><u>Resources</u></b>						
-	-	-	Beginning Fund Balance	-	-	-
-	-	61,000	CoIPac Loan Payment	45,000	-	-
-	-	-	Interest Earnings	100	-	-
-	-	61,000	<b>Total Resources</b>	<b>45,100</b>	<b>-</b>	<b>-</b>
<b><u>Requirements</u></b>						
<b><u>Debt Service</u></b>						
-	-	44,630	Principal	35,518	-	-
-	-	9,867	Interest	8,956	-	-
-	-	54,497	<b>Total Debt Service</b>	<b>44,474</b>	<b>-</b>	<b>-</b>
-	-	-	<b>Contingency</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	-	54,497	<b>Total Expenditures</b>	<b>44,474</b>	<b>-</b>	<b>-</b>
-	-	6,503	Ending Fund Balance	626	-	-
-	-	61,000	<b>Total Requirements</b>	<b>45,100</b>	<b>-</b>	<b>-</b>

2026 / 27 Budget Detail Information

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

**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.

<b>Loan Description</b>	<b>Rate</b>	<b>Term</b>	<b>Payments</b>	<b>Final Pmnt</b>
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>		<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
			<b><u>Resources</u></b>			
1,038,511	1,167,856	950,000	Beginning Fund Balance	1,050,000	-	-
2,029,937	2,086,409	2,124,945	Charges for Service	2,185,000	-	-
43,635	43,009	33,250	Interest Earnings	39,000	-	-
<u>3,112,083</u>	<u>3,297,274</u>	<u>3,108,195</u>	<b>Total Resources</b>	<u>3,274,000</u>	<u>-</u>	<u>-</u>
			<b><u>Requirements</u></b>			
			<b>Materials &amp; Services:</b>			
26,351	21,575	30,000	Professional Services	30,000	-	-
26,351	21,575	30,000	<b>Total Materials &amp; Services</b>	30,000	-	-
			<b>Debt Service</b>			
1,426,441	1,461,619	1,497,750	Principal	1,287,952	-	-
341,435	306,258	270,114	Interest	235,101	-	-
<u>1,767,876</u>	<u>1,767,877</u>	<u>1,767,864</u>	<b>Total Debt Service</b>	<u>1,523,053</u>	<u>-</u>	<u>-</u>
			<b>Transfer to Other Funds</b>			
75,000	75,000	225,000	Public Works Improvement Fund	300,000	-	-
75,000	75,000	75,000	Public Works Fund	75,000	-	-
<u>150,000</u>	<u>150,000</u>	<u>300,000</u>	<b>Total Transfer to Other Funds</b>	<u>375,000</u>	<u>-</u>	<u>-</u>
-	-	100,000	<b>Contingency</b>	100,000	-	-
1,944,227	1,939,452	2,197,864	<b>Total Expenditures</b>	2,028,053	-	-
			<b>Reserved for Future Expenditures</b>			
			<b>Debt Service Reserve</b>			
1,167,856	1,357,822	910,331	<b>Ending Fund Balance</b>	414,082	-	-
<u>3,112,083</u>	<u>3,297,274</u>	<u>3,108,195</u>	<b>Total Requirements</b>	<u>3,274,000</u>	<u>-</u>	<u>-</u>

<b>Combined Sewer Overflow (CSO) Debt Service Fund</b>		<b>2024-2025 Actual</b>	<b>2025-2026 Budgeted</b>	<b>2026-2027 Proposed</b>
<b>Materials and Services</b>				
270-8900-620-4560	DEQ Administrative Fees	21,575	30,000	30,000
	<b>Subtotal Professional Services</b>	<b>21,575</b>	<b>30,000</b>	<b>30,000</b>
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>21,575</b>	<b>30,000</b>	<b>30,000</b>
<b>Debt Service</b>				
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
<b>TOTAL DEBT SERVICE</b>		<b>1,767,878</b>	<b>1,558,942</b>	<b>1,523,053</b>
<b>Transfers Out</b>				
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
	<b>Subtotal Transfers Out</b>	<b>150,000</b>	<b>300,000</b>	<b>375,000</b>
<b>Contingent Expenditures</b>				
270-9100-910-8020	Contingency	0	100,000	100,000
	<b>Subtotal Contingency</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>
<b>Ending Fund Balance</b>				
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
	<b>Subtotal Ending Fund Balance</b>	<b>1,357,822</b>	<b>910,331</b>	<b>1,245,947</b>
<b>TOTAL COMBINED SEWER OVERFLOW DEBT SERVICE FUND</b>		<b>3,297,275</b>	<b>2,899,273</b>	<b>3,274,000</b>



## **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>	Resources & 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
<b><u>Resources</u></b>						
43,271,842	42,005,101	907,000	Beginning Fund Balance	1,040,300	-	-
37,291	245,041	50,000	<b>Charges for Services:</b>		-	-
4,640,377	4,838,583	5,137,560	Engineering	50,000	-	-
2,424,278	2,593,596	2,793,850	Water	5,474,760	-	-
75,985	177,062	-	Sewer	2,982,240	-	-
			Streets	-	-	-
7,177,931	7,854,282	7,981,410	<b>Total Charges for Services</b>	8,507,000	-	-
<b>Transfers from Other Funds:</b>						
724,000	546,261	959,800	State Tax Street Fund	909,000	-	-
30,315	30,250	60,000	General Fund	30,000	-	-
75,000	75,000	75,000	CSO Debt Service Fund	75,000	-	-
65,175	56,117	42,000	Interest	50,000	-	-
-	-	-	Grants	-	-	-
40,116	48,174	75,000	Miscellaneous	97,000	-	-
51,384,379	50,615,185	10,100,210	<b>Total Resources</b>	10,708,300	-	-
<b><u>Requirements</u></b>						
<b>Expenditures by Department:</b>						
1,463,607	1,809,218	1,934,570	Engineering	2,061,450	-	-
702,718	809,377	769,880	Shop and Yard	885,590	-	-
476,006	494,583	781,700	Streets	708,370	-	-
49,452	40,474	113,310	Sanitation	72,870	-	-
1,316,079	1,514,164	1,581,640	Sewer	1,847,710	-	-
137,248	135,081	277,390	Stormwater	266,480	-	-
1,778,965	2,187,976	2,310,190	Water	2,507,470	-	-
-	-	229,540	Contingency	162,660	-	-
5,924,075	6,990,873	7,998,220	<b>Total Expenditures by Department</b>	8,512,600	-	-
<b>Transfers to Other Departments</b>						
6,650	4,180	6,690	Emergency Communications	5,700	-	-
1,700,000	1,500,000	1,500,000	Public Works Improvement Fund	1,330,000	-	-
414,600	414,600	745,300	General Fund	860,000	-	-
2,121,250	1,918,780	2,251,990	<b>Total Transfers to Other Departments</b>	2,195,700	-	-
8,045,325	8,909,653	10,250,210	<b>Total Expenditures</b>	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	<b>Total Requirements</b>	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>	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				
<b>Personnel Services:</b>						
1,324,384	1,651,424	1,738,110	Engineering	1,879,990	-	-
497,131	578,340	524,730	Shop & Yard	638,380	-	-
211,521	219,316	396,600	Streets	286,770	-	-
1,813	1,337	65,510	Sanitation	18,020	-	-
783,580	923,778	819,990	Sewer	1,054,600	-	-
90,984	93,130	136,990	Stormwater	133,580	-	-
1,068,793	1,151,470	1,348,960	Water	1,485,820	-	-
3,978,206	4,618,795	5,030,890	<b>Total Personnel Services</b>	5,497,160	-	-
34.2	36.8	37.2	<b>FTEs</b>	36.8	36.8	36.7
<b>Materials &amp; Services:</b>						
134,104	152,372	196,460	Engineering	181,460	-	-
203,480	219,827	239,150	Shop & Yard	247,210	-	-
252,347	264,273	385,100	Streets	421,600	-	-
47,058	39,137	47,800	Sanitation	54,850	-	-
560,763	555,872	749,150	Sewer	781,110	-	-
46,250	34,999	140,400	Stormwater	132,900	-	-
692,718	1,021,925	961,230	Water	1,021,650	-	-
1,936,720	2,288,405	2,719,290	<b>Total Materials &amp; Services</b>	2,840,780	-	-
<b>Capital Outlay:</b>						
-	4,760	-	Engineering	-	-	-
9,149	11,563	6,000	Shop & Yard	-	-	-
-	-	-	Streets	-	-	-
-	-	-	Sanitation	-	-	-
-	34,155	12,500	Sewer	12,000	-	-
-	6,953	-	Stormwater	-	-	-
-	26,242	-	Water	-	-	-
9,149	83,673	18,500	<b>Total Capital Outlay</b>	12,000	-	-
<b>Transfers to Other Funds:</b>						
6,650	4,180	6,690	Emergency Communications	5,680	-	-
1,700,000	1,500,000	1,474,670	Public Works Improvement Fund	1,330,000	-	-
414,600	414,600	745,300	General Fund	860,000	-	-
2,121,250	1,918,780	2,226,660	<b>Total Transfers to Other Funds</b>	2,195,680	-	-
-	-	229,540	<b>Contingency</b>	162,660	-	-
8,045,325	8,909,653	10,224,880	<b>Total Expenditures</b>	10,708,280	-	-

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

PUBLIC WORKS FUND		2024-2025 Actual	2025-2026 Budgeted	2026-2027 Proposed
<b>ENGINEERING</b>				
<b>Personnel Services</b>				
301-3700-410-2020	Straight Time - Regular	1,035,682	954,650	1,040,910
	<b>Subtotal Regular Salaries</b>	<b>1,035,682</b>	<b>954,650</b>	<b>1,040,910</b>
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
	<b>Subtotal Payroll Taxes</b>	<b>615,743</b>	<b>783,460</b>	<b>839,080</b>
<b>TOTAL PERSONNEL SERVICES</b>		<b>1,651,425</b>	<b>1,738,110</b>	<b>1,879,990</b>
<b>Materials and Services</b>				
301-3700-510-3045	General Office Supplies	5,040	7,500	7,500
	<b>Subtotal Office Supplies</b>	<b>5,040</b>	<b>7,500</b>	<b>7,500</b>
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
	<b>Subtotal Operating Supplies</b>	<b>4,641</b>	<b>8,250</b>	<b>8,250</b>
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
	<b>Subtotal Repair &amp; Maintenance Supplies</b>	<b>2,043</b>	<b>2,100</b>	<b>3,100</b>
301-3700-530-3720	Small Tools	34	1,000	1,000
301-3700-530-3730	Steel Toe Boots	1,020	800	0
	<b>Subtotal Small Tools</b>	<b>1,053</b>	<b>1,800</b>	<b>1,000</b>
301-3700-610-4090	Training & Workshops	2,777	3,500	3,500
	<b>Subtotal Training</b>	<b>2,777</b>	<b>3,500</b>	<b>3,500</b>
301-3700-615-4260	Conference / Meeting Expenses	1,243	5,000	5,000
301-3700-615-4265	Travel	662	0	0
	<b>Subtotal Travel, Conferences &amp; Meetings</b>	<b>1,243</b>	<b>5,000</b>	<b>5,000</b>
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
	<b>Subtotal Professional Services</b>	<b>89,120</b>	<b>108,200</b>	<b>94,200</b>
301-3700-630-4830	American Public Works Associat	597	800	900
301-3700-630-4835	American Society Of Civil Engi	296	300	350
	<b>Subtotal Memberships &amp; Dues</b>	<b>893</b>	<b>1,100</b>	<b>1,250</b>
301-3700-635-4920	Cell Phones	3,711	4,000	4,000
301-3700-635-4922	Conference Calls	0	100	0
	<b>Subtotal Communications</b>	<b>3,711</b>	<b>4,100</b>	<b>4,000</b>

<b>PUBLIC WORKS FUND</b>		<b>2024-2025 Actual</b>	<b>2025-2026 Budgeted</b>	<b>2026-2027 Proposed</b>
<b>ENGINEERING</b>				
301-3700-640-5022	Advertising - Recruitment	473	500	600
301-3700-640-5030	Advertising - Public Notices	0	500	500
	<b>Subtotal Advertising</b>	<b>473</b>	<b>1,000</b>	<b>1,100</b>
301-3700-645-5060	Insurance - Liability / EAP	182	150	200
301-3700-645-5070	Insurance - Liability Drone	0	2,200	2,200
	<b>Subtotal Insurance</b>	<b>182</b>	<b>2,350</b>	<b>2,400</b>
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
	<b>Subtotal Repair &amp; Maintenance Services</b>	<b>8,209</b>	<b>4,500</b>	<b>5,750</b>
301-3700-665-5860	Photocopy Machine	2,200	2,500	2,500
	<b>Subtotal Equipment</b>	<b>2,200</b>	<b>2,500</b>	<b>2,500</b>
301-3700-675-5925	Credit Card Processing Fees	1,266	2,500	2,000
301-3700-675-6010	License Renewal	745	460	460
	<b>Subtotal Miscellaneous</b>	<b>2,011</b>	<b>2,960</b>	<b>2,460</b>
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
	<b>Subtotal Technology Services</b>	<b>28,776</b>	<b>41,600</b>	<b>39,450</b>
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>152,373</b>	<b>196,460</b>	<b>181,460</b>
<b>Capital Outlay</b>				
301-3700-740-6650	Capital Outlay-Mach & Equip	4,760	0	0
	<b>Subtotal Capital Outlay</b>	<b>4,760</b>	<b>0</b>	<b>0</b>
<b>TOTAL CAPITAL OUTLAY</b>		<b>9,520</b>	<b>0</b>	<b>0</b>
<b>TOTAL ENGINEERING</b>		<b>1,813,318</b>	<b>1,934,570</b>	<b>2,061,450</b>

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

Public Works Fund		2024-2025	2025-2026	2026-2027
SHOP AND YARD		Actual	Budgeted	Proposed
<b>Personnel Services</b>				
301-3800-410-2020	Straight Time - Regular	363,466	294,280	367,450
	<b>Subtotal Regular Salaries</b>	<b>363,466</b>	<b>294,280</b>	<b>367,450</b>
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
	<b>Subtotal Payroll Taxes</b>	<b>214,874</b>	<b>230,450</b>	<b>270,930</b>
<b>TOTAL PERSONNEL SERVICES</b>		<b>578,340</b>	<b>524,730</b>	<b>638,380</b>
<b>Materials and Services</b>				
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
	<b>Subtotal Office Supplies</b>	<b>2,190</b>	<b>3,000</b>	<b>3,000</b>
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
	<b>Subtotal Operating Supplies</b>	<b>22,279</b>	<b>22,500</b>	<b>25,500</b>
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
	<b>Subtotal Repair &amp; Maintenance Supplies</b>	<b>37,320</b>	<b>49,000</b>	<b>52,000</b>
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
	<b>Subtotal Small Tools</b>	<b>10,525</b>	<b>9,000</b>	<b>9,800</b>
301-3800-610-4090	Training & Workshops	9,993	4,000	5,000
301-3800-615-4265	Travel	3,756	3,000	4,000
	<b>Subtotal Training</b>	<b>13,749</b>	<b>7,000</b>	<b>9,000</b>
301-3800-620-4390	Network Maintenance	27,492	23,000	0
301-3800-620-4395	Email Hosting	432	500	500

<b>Public Works Fund</b>				
		<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
<b>SHOP AND YARD</b>		<b>Actual</b>	<b>Budgeted</b>	<b>Proposed</b>
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
	<b>Subtotal Professional Services</b>	<b>42,650</b>	<b>40,450</b>	<b>24,000</b>
301-3800-620-4539	VOIP Cisco/Obsidiian 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
	<b>Subtotal Communications</b>	<b>7,765</b>	<b>10,150</b>	<b>10,150</b>
301-3800-640-5022	Advertising - Recruitment	0	0	1,000
	<b>Subtotal Advertising</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
301-3800-645-5060	Insurance - Liability / EAP	137	200	250
	<b>Subtotal Insurance</b>	<b>137</b>	<b>200</b>	<b>250</b>
301-3800-650-5145	General Printing & Binding	363	1,000	1,000
	<b>Subtotal Printing &amp; Binding</b>	<b>363</b>	<b>1,000</b>	<b>1,000</b>
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
	<b>Subtotal Utilities</b>	<b>26,030</b>	<b>28,000</b>	<b>29,500</b>
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
	<b>Subtotal Repair and Maintenance Services</b>	<b>19,424</b>	<b>42,150</b>	<b>37,780</b>
301-3800-665-5865	Rental Equipment	0	1,000	1,000
	<b>Subtotal Equipment</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>
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
	<b>Subtotal Miscellaneous</b>	<b>1,123</b>	<b>1,700</b>	<b>2,500</b>
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
	<b>Subtotal Technology Services</b>	<b>36,273</b>	<b>24,000</b>	<b>40,730</b>
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>219,827</b>	<b>239,150</b>	<b>247,210</b>

<b>Public Works Fund</b>				
		<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
		<b>Actual</b>	<b>Budgeted</b>	<b>Proposed</b>
<b>SHOP AND YARD</b>				
<b>Capital Outlay</b>				
301-3800-740-6650	Capital - Vehicles & Equipment	11,563	6,000	0
	<b>Subtotal Capital Outlay</b>	<b>11,563</b>	<b>6,000</b>	<b>0</b>
<b>TOTAL CAPITAL OUTLAY</b>		<b>11,563</b>	<b>6,000</b>	<b>0</b>
<b>TOTAL SHOP AND YARD</b>		<b>809,730</b>	<b>769,880</b>	<b>885,590</b>

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

Public Works Fund		2024-2025	2025-2026	2026-2027
STREETS		Actual	Budgeted	Proposed
<b>Personnel Services</b>				
301-3900-410-2020	Straight Time - Regular	122,651	222,850	163,310
	<b>Subtotal Regular Salaries</b>	<b>122,651</b>	<b>222,850</b>	<b>163,310</b>
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
	<b>Subtotal Payroll Taxes</b>	<b>96,665</b>	<b>173,750</b>	<b>123,460</b>
<b>TOTAL PERSONNEL SERVICES</b>		<b>219,316</b>	<b>396,600</b>	<b>286,770</b>
<b>Materials and Services</b>				
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
	<b>Subtotal Operating Supplies</b>	<b>10,939</b>	<b>21,400</b>	<b>21,400</b>
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
	<b>Subtotal Repair &amp; Maintenance Supplies</b>	<b>48,533</b>	<b>110,000</b>	<b>116,000</b>
301-3900-530-3720	Small Tools	375	1,000	1,000
	<b>Subtotal Small Tools</b>	<b>375</b>	<b>1,000</b>	<b>1,000</b>
301-3900-615-4265	Travel	0	500	500
301-3900-601-4090	Training & Workshops	330	500	500
	<b>Subtotal Training</b>	<b>330</b>	<b>1,000</b>	<b>1,000</b>
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
	<b>Subtotal Professional Services</b>	<b>3,102</b>	<b>10,550</b>	<b>10,550</b>
301-3900-655-5310	ELEC Street Lights	133,177	140,000	148,000

<b>Public Works Fund</b>		<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
<b>STREETS</b>		<b>Actual</b>	<b>Budgeted</b>	<b>Proposed</b>
301-3900-657-5541	Sanitation-Other Location	64	150	150
	<b>Subtotal Utilities</b>	<b>133,241</b>	<b>140,150</b>	<b>148,150</b>
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
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
	<b>Subtotal Repair &amp; Maintenance Services</b>	<b>67,753</b>	<b>100,000</b>	<b>122,500</b>
301-3900-665-5865	Rental Equipment	0	0	0
301-3900-665-5875	General Rentals	0	0	0
	<b>Subtotal Equipment Rentals</b>	<b>0</b>	<b>0</b>	<b>0</b>
301-3900-675-6035	General - Miscellaneous	0	1,000	1,000
	<b>Subtotal Miscellaneous</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>264,273</b>	<b>385,100</b>	<b>421,600</b>
<b>Capital Outlay</b>				
301-3900-740-6650	Capital - Vehicles & Equipment	0	0	0
	<b>Subtotal Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL STREETS</b>		<b>483,589</b>	<b>781,700</b>	<b>708,370</b>

**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>	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				
			<b>Personnel Services:</b>			
64	268	37,140	Regular Salaries	10,210	-	-
288	126	500	Extra Help	500	-	-
74	32	3,200	Taxes	870	-	-
55	16	12,800	Insurance	3,200	-	-
175	74	10,030	Retirement Contributions	2,740	-	-
<u>1,157</u>	<u>821</u>	<u>1,840</u>	Worker Compensation	<u>500</u>	<u>-</u>	<u>-</u>
1,813	1,337	65,510	<b>Total Personnel Services</b>	18,020	-	-
0.1	0.1	0.5	<b>FTEs</b>	0.1	0.1	0.0
			<b>Materials and Services:</b>			
-	-	-	Operating Supplies	-	-	-
-	-	-	Repair & Maintenance Supplies	-	-	-
340	340	350	Memberships & Dues	350	-	-
-	-	-	Advertising	-	-	-
46,375	38,420	47,000	Professional Services	54,000	-	-
193	227	250	Public Utility Services	300	-	-
-	-	-	Repair & Maintenance Services	-	-	-
-	-	-	Rentals	-	-	-
<u>150</u>	<u>150</u>	<u>200</u>	Miscellaneous	<u>200</u>	<u>-</u>	<u>-</u>
47,058	39,137	47,800	<b>Total Materials and Services</b>	54,850	-	-
			<b>Capital Outlay</b>			
-	-	-	Machinery and Equipment	-	-	-
-	-	-	<b>Total Capital Outlay</b>	-	-	-
<u>48,871</u>	<u>40,474</u>	<u>113,310</u>	<b>Total Expenditures</b>	<u>72,870</u>	<u>-</u>	<u>-</u>

Public Works Fund		2024-2025 Actual	2025-2026 Budgeted	2026-2027 Proposed
<b>SANITATION</b>				
<b>Personnel Services</b>				
301-5400-410-2020	Straight Time - Regular	268	37,140	10,210
	<b>Subtotal Regular Salaries</b>	<b>268</b>	<b>37,140</b>	<b>10,210</b>
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
	<b>Subtotal Payroll Taxes</b>	<b>1,068</b>	<b>28,370</b>	<b>7,810</b>
<b>TOTAL PERSONNEL SERVICES</b>		<b>1,337</b>	<b>65,510</b>	<b>18,020</b>
<b>Materials and Services</b>				
301-5400-515-3310	General Operating Supplies	0		
	<b>Subtotal Operating Supplies</b>	<b>0</b>	<b>0</b>	<b>0</b>
301-5400-620-4520	Lab Testing	0	5,000	5,000
301-5400-620-4540	Professional Services General	38,420	42,000	49,000
	<b>Subtotal Professional Services</b>	<b>38,420</b>	<b>47,000</b>	<b>54,000</b>
301-5400-630-4850	Association Of Oregon Recycler	340	350	350
	<b>Subtotal Memberships &amp; Dues</b>	<b>340</b>	<b>350</b>	<b>350</b>
301-5400-655-5367	ELEC Transfer Station	227	250	300
	<b>Subtotal Utilities</b>	<b>227</b>	<b>250</b>	<b>300</b>
301-5400-675-6020	Permits	150	200	200
	<b>Subtotal Miscellaneous</b>	<b>150</b>	<b>200</b>	<b>200</b>
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>39,137</b>	<b>47,800</b>	<b>54,850</b>
<b>Capital Outlay</b>				
301-5400-740-6650	Capital Outlay-Mach & Equip	0	0	0
	<b>Subtotal Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL SANITATION</b>		<b>40,474</b>	<b>113,310</b>	<b>72,870</b>

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

<b>Public Works Fund</b>				
		<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
<b>SEWER</b>		<b>Actual</b>	<b>Budgeted</b>	<b>Proposed</b>
<b>Personnel Services</b>				
301-5600-410-2020	Straight Time - Regular	556,633	445,700	592,000
	<b>Subtotal Regular Salaries</b>	<b>556,633</b>	<b>445,700</b>	<b>592,000</b>
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
	<b>Subtotal Payroll Taxes</b>	<b>367,504</b>	<b>374,290</b>	<b>462,600</b>
<b>TOTAL PERSONNEL SERVICES</b>		<b>924,137</b>	<b>819,990</b>	<b>1,054,600</b>
<b>Materials and Services</b>				
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
	<b>Subtotal Office Supplies</b>	<b>792</b>	<b>1,100</b>	<b>1,350</b>
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
	<b>Subtotal Operating Supplies</b>	<b>110,180</b>	<b>108,450</b>	<b>127,950</b>
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
	<b>Subtotal Repair &amp; Maintenance Supplies</b>	<b>110,368</b>	<b>182,000</b>	<b>181,000</b>
301-5600-530-3720	Small Tools	4,623	4,000	4,000
	<b>Subtotal Small Tools</b>	<b>4,623</b>	<b>4,000</b>	<b>4,000</b>

Public Works Fund		2024-2025	2025-2026	2026-2027
SEWER		Actual	Budgeted	Proposed
301-5600-615-4265	Travel	4,683	5,000	6,000
301-5600-610-4090	Training & Workshops	4,192	6,000	6,000
	<b>Subtotal Training</b>	<b>8,876</b>	<b>11,000</b>	<b>12,000</b>
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
	<b>Subtotal Professional Services</b>	<b>21,085</b>	<b>58,100</b>	<b>60,900</b>
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
	<b>Subtotal Membership &amp; Dues</b>	<b>467</b>	<b>2,200</b>	<b>2,200</b>
301-5600-635-4920	Cell Phones	5,385	5,000	5,000
301-5600-635-4975	Postage	527	1,000	1,000
	<b>Subtotal Communications</b>	<b>5,911</b>	<b>6,000</b>	<b>6,000</b>
301-5600-640-5022	Advertising - Recruitment	598	500	500
301-5600-640-5030	Advertising - Public Notices	0	500	500
	<b>Subtotal Advertising</b>	<b>598</b>	<b>1,000</b>	<b>1,000</b>
301-5600-645-5060	Insurance - Liability / EAP	0	100	100
	<b>Subtotal Insurance</b>	<b>0</b>	<b>100</b>	<b>100</b>
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
	<b>Subtotal Printing &amp; Binding</b>	<b>10,266</b>	<b>11,300</b>	<b>11,300</b>
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
	<b>Subtotal Utilities</b>	<b>165,865</b>	<b>184,800</b>	<b>200,900</b>
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
	<b>Subtotal Repair and Maintenance Services</b>	<b>49,604</b>	<b>89,000</b>	<b>76,000</b>

<b>Public Works Fund</b>		<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
		<b>Actual</b>	<b>Budgeted</b>	<b>Proposed</b>
<b>SEWER</b>				
301-5600-665-5865	Rental Equipment	0	10,000	15,000
	<b>Subtotal Equipment</b>	<b>0</b>	<b>10,000</b>	<b>15,000</b>
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
	<b>Subtotal Miscellaneous</b>	<b>38,506</b>	<b>42,200</b>	<b>46,200</b>
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
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
	<b>Subtotal Technology Services</b>	<b>28,731</b>	<b>37,900</b>	<b>35,210</b>
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>555,872</b>	<b>749,150</b>	<b>781,110</b>
<b>Capital Outlay</b>				
301-5600-740-6650	Capital - Vehicles & Equipment	34,155	12,500	12,000
	<b>Subtotal Capital Outlay</b>	<b>34,155</b>	<b>12,500</b>	<b>12,000</b>
<b>TOTAL CAPITAL OUTLAY</b>		<b>34,155</b>	<b>12,500</b>	<b>12,000</b>
<b>Transfer to Other Funds</b>				
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
	<b>Subtotal Transfer to Other Funds</b>	<b>917,930</b>	<b>1,075,995</b>	<b>1,097,850</b>
<b>TOTAL TRANSFER TO OTHER FUNDS</b>		<b>917,930</b>	<b>1,075,995</b>	<b>1,097,850</b>
<b>TOTAL SEWER</b>		<b>2,432,094</b>	<b>2,657,635</b>	<b>2,945,560</b>

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

<b>Public Works Fund</b>		<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
		<b>Actual</b>	<b>Budgeted</b>	<b>Proposed</b>
<b>STORMWATER</b>				
<b>Personnel Services</b>				
301-7400-410-2020	Straight Time - Regular	45,549	74,280	71,450
	<b>Subtotal Regular Salaries</b>	<b>45,549</b>	<b>74,280</b>	<b>71,450</b>
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
	<b>Subtotal Payroll Taxes</b>	<b>47,581</b>	<b>62,710</b>	<b>62,130</b>
<b>TOTAL PERSONNEL SERVICES</b>		<b>93,130</b>	<b>136,990</b>	<b>133,580</b>
<b>Materials and Services</b>				
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
	<b>Subtotal Operating Supplies</b>	<b>4,925</b>	<b>8,500</b>	<b>8,500</b>
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
	<b>Subtotal Repair &amp; Maintenance Supplies</b>	<b>6,175</b>	<b>65,500</b>	<b>55,500</b>
301-7400-530-3720	Small Tools	0	2,000	2,000
	<b>Subtotal Small Tools</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>
301-7400-615-4265	Travel	400	1,000	1,000
301-7400-610-4090	Training & Workshops	0	2,500	2,500
	<b>Subtotal Training</b>	<b>400</b>	<b>3,500</b>	<b>3,500</b>
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
	<b>Subtotal Professional Services</b>	<b>2,695</b>	<b>5,800</b>	<b>6,300</b>
301-7400-630-4860	OAWU-OR Assc of Water Utility	467	500	500
	<b>Subtotal Membership &amp; Dues</b>	<b>467</b>	<b>500</b>	<b>500</b>

<b>Public Works Fund</b>		<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
		<b>Actual</b>	<b>Budgeted</b>	<b>Proposed</b>
<b>STORMWATER</b>				
301-7400-635-4982	CSO Mobility Communication	6,056	8,600	8,600
	<b>Subtotal Communications</b>	<b>6,056</b>	<b>8,600</b>	<b>8,600</b>
301-7400-655-5397	ELEC 300 S Denver Storage	4,708	4,000	5,000
	<b>Subtotal Utilities</b>	<b>4,708</b>	<b>4,000</b>	<b>5,000</b>
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
	<b>Subtotal Repair and Maintenance Services</b>	<b>9,573</b>	<b>36,500</b>	<b>37,500</b>
301-7400-665-5865	Rental Equipment	0	5,000	5,000
	<b>Subtotal Equipment</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>
301-7400-675-6035	General - Miscellaneous	0	500	500
	<b>Subtotal Miscellaneous</b>	<b>0</b>	<b>500</b>	<b>500</b>
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>34,999</b>	<b>140,400</b>	<b>132,900</b>
<b>Capital Outlay</b>				
301-7400-740-6650	Capital - Vehicles & Equipment	6,953	0	0
	<b>Subtotal Capital Outlay</b>	<b>6,953</b>	<b>0</b>	<b>0</b>
<b>TOTAL CAPITAL OUTLAY</b>		<b>13,906</b>	<b>0</b>	<b>0</b>
<b>TOTAL STORMWATER</b>		<b>142,035</b>	<b>277,390</b>	<b>266,480</b>

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

<b>Public Works Fund</b>		<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
<b>WATER</b>		<b>Actual</b>	<b>Budgeted</b>	<b>Proposed</b>
<b>Personnel Services</b>				
301-8100-410-2020	Straight Time - Regular	689,339	742,830	836,950
	<b>Subtotal Regular Salaries</b>	<b>689,339</b>	<b>742,830</b>	<b>836,950</b>
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
	<b>Subtotal Payroll Taxes</b>	<b>462,130</b>	<b>606,130</b>	<b>648,870</b>
<b>TOTAL PERSONNEL SERVICES</b>		<b>1,151,469</b>	<b>1,348,960</b>	<b>1,485,820</b>
<b>Materials and Services</b>				
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
	<b>Subtotal Office Supplies</b>	<b>330</b>	<b>1,400</b>	<b>1,400</b>
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
	<b>Subtotal Operating Supplies</b>	<b>98,629</b>	<b>108,150</b>	<b>111,950</b>
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
	<b>Subtotal Repair &amp; Maintenance Supplies</b>	<b>603,696</b>	<b>433,500</b>	<b>467,000</b>
301-8100-530-3720	Small Tools	5,379	6,500	6,500
	<b>Subtotal Small Tools</b>	<b>5,379</b>	<b>6,500</b>	<b>6,500</b>
301-8100-615-4265	Travel	4,155	6,000	6,000
301-8100-610-4090	Training & Workshops	7,929	13,000	13,000

Public Works Fund		2024-2025	2025-2026	2026-2027
WATER		Actual	Budgeted	Proposed
	<b>Subtotal Training</b>	<b>12,084</b>	<b>19,000</b>	<b>19,000</b>
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
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
	<b>Subtotal Professional Services</b>	<b>73,334</b>	<b>99,580</b>	<b>103,500</b>
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 Conexions	200	200	200
	<b>Subtotal Membership &amp; Dues</b>	<b>3,468</b>	<b>5,400</b>	<b>5,400</b>
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
	<b>Subtotal Communications</b>	<b>12,469</b>	<b>15,400</b>	<b>15,400</b>
301-8100-640-5022	Advertising - Recruitment	0	0	1,000
301-8100-640-5030	Advertising Public Notices	164	500	500
	<b>Subtotal Advertising</b>	<b>164</b>	<b>500</b>	<b>1,500</b>
301-8100-645-5060	Insurance - Liability / EAP	0	100	100
	<b>Subtotal Insurance</b>	<b>0</b>	<b>100</b>	<b>100</b>
301-8100-650-5140	Utility Bills, CCR, Meter Slip	11,432	12,000	12,000
	<b>Subtotal Printing &amp; Binding</b>	<b>11,432</b>	<b>12,000</b>	<b>12,000</b>
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
	<b>Subtotal Utilities</b>	<b>29,720</b>	<b>31,800</b>	<b>32,900</b>
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
	<b>Subtotal Repair and Maintenance Services</b>	<b>121,026</b>	<b>130,000</b>	<b>145,000</b>
301-8100-665-5865	Rental Equipment	0	3,000	3,000

		2024-2025	2025-2026	2026-2027
		Actual	Budgeted	Proposed
<b>WATER</b>				
301-8100-665-5875	Rentals General	1,466	5,000	5,000
	<b>Subtotal Equipment</b>	<b>1,466</b>	<b>8,000</b>	<b>8,000</b>
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
	<b>Subtotal Miscellaneous</b>	<b>27,853</b>	<b>36,500</b>	<b>38,000</b>
301-8100-685-6205	Computer Software	0	2,000	1,150
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
	<b>Subtotal Technology Services</b>	<b>26,005</b>	<b>53,400</b>	<b>54,000</b>
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>1,027,054</b>	<b>961,230</b>	<b>1,021,650</b>
<b>Capital Outlay</b>				
301-8100-740-6650	Capital - Vehicles & Equipment	26,242	0	0
	<b>Subtotal Capital Outlay</b>	<b>26,242</b>	<b>0</b>	<b>0</b>
<b>TOTAL CAPITAL OUTLAY</b>		<b>26,242</b>	<b>0</b>	<b>0</b>
<b>Transfer to Other Funds</b>				
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
	<b>Subtotal Transfer to Other Funds</b>	<b>1,000,850</b>	<b>1,175,995</b>	<b>1,097,850</b>
<b>TOTAL TRANSFER TO OTHER FUNDS</b>		<b>1,000,850</b>	<b>1,175,995</b>	<b>1,097,850</b>
<b>TOTAL WATER</b>		<b>3,205,615</b>	<b>3,486,185</b>	<b>3,605,320</b>

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

<b>Cemetery Expenditures</b>		<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
		<b>Actual</b>	<b>Budgeted</b>	<b>Proposed</b>
<b>Personnel Services</b>				
325-8500-410-2020	Straight Time - Regular	17,554	22,190	53,290
	<b>Subtotal Regular Salaries</b>	<b>17,554</b>	<b>22,190</b>	<b>53,290</b>
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
	<b>Subtotal Payroll Taxes</b>	<b>56,570</b>	<b>106,400</b>	<b>78,620</b>
<b>TOTAL PERSONNEL SERVICES</b>		<b>74,125</b>	<b>128,590</b>	<b>131,910</b>
<b>Materials and Services</b>				
325-8500-510-3045	General Office Supplies	0	100	100
	<b>Subtotal Office Supplies</b>	<b>0</b>	<b>100</b>	<b>100</b>
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
	<b>Subtotal Operating Supplies</b>	<b>4,162</b>	<b>7,200</b>	<b>7,700</b>
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
	<b>Subtotal Repair and Maintenance</b>	<b>1,785</b>	<b>3,600</b>	<b>3,600</b>
325-8500-530-3720	Small Tools	0	1,200	1,200
325-8500-530-3725	Irrigation Equipment	0	0	0
	<b>Subtotal Small Tools</b>	<b>0</b>	<b>1,200</b>	<b>1,200</b>
325-8500-620-4432	Background Checks	35	100	100
325-8500-620-4540	Professional Services General	806	0	1,000
	<b>Subtotal Professional Services General</b>	<b>841</b>	<b>100</b>	<b>1,100</b>
325-8500-630-4880	Oregon Cemetery Association	0	250	250
325-8500-630-4885	State Cemetery Board	0	900	900
	<b>Subtotal Memberships &amp; Dues</b>	<b>0</b>	<b>1,150</b>	<b>1,150</b>

<b>Cemetery Expenditures</b>		<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
		<b>Actual</b>	<b>Budgeted</b>	<b>Proposed</b>
325-8500-640-5030	Advertising Public Notices	0	200	200
	<b>Subtotal Advertising</b>	<b>0</b>	<b>200</b>	<b>200</b>
325-8500-645-5060	Insurance - Liability / EAP	39	45	45
	<b>Subtotal Insurance</b>	<b>39</b>	<b>45</b>	<b>45</b>
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
	<b>Subtotal Utilities</b>	<b>3,104</b>	<b>5,200</b>	<b>5,200</b>
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
	<b>Subtotal Repair &amp; Maintenance Services</b>	<b>1,377</b>	<b>4,500</b>	<b>6,000</b>
325-8500-665-5865	Rental Equipment	0	1,000	1,500
325-8500-665-5870	Chemical Toilets	1,221	2,000	2,000
	<b>Subtotal Rental/Leased Equipment</b>	<b>1,221</b>	<b>3,000</b>	<b>3,500</b>
325-8500-675-5925	Credit Card Processing Fees	2,797	5,000	4,000
325-8500-675-6005	Licenses, Permits & Certifications	0	0	0
	<b>Subtotal Miscellaneous</b>	<b>2,797</b>	<b>5,000</b>	<b>4,000</b>
325-8500-685-6205	Computer Software	0	2,000	2,000
	<b>Subtotal Technology</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>15,326</b>	<b>33,295</b>	<b>35,795</b>
<b>Capital Outlay</b>				
325-8500-730-6500	Capital Improvements	4,800	15,000	10,000
325-8500-740-6650	Capital - Vehicles & Equipment	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>4,800</b>	<b>15,000</b>	<b>10,000</b>
<b>Contingency</b>				
325-9100-910-8020	Contingency	0	100,000	50,000
	<b>Subtotal Contingency</b>	<b>0</b>	<b>100,000</b>	<b>50,000</b>
<b>Ending Fund Balance</b>				
325-9500-950-8520	Ending Fund Balance	426,424	361,415	486,695
	<b>Subtotal Ending Fund Balance</b>	<b>426,424</b>	<b>361,415</b>	<b>486,695</b>
<b>TOTAL CEMETERY</b>		<b>520,675</b>	<b>638,300</b>	<b>714,400</b>

**Fund:                    #330                    17<sup>th</sup> 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

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

<b>17th Street Dock Fund</b>		<b>2024-2025 Actual</b>	<b>2025-2026 Budgeted</b>	<b>Department 2026-2027 Proposed</b>
<b>Personnel Services</b>				
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
	<b>Subtotal Payroll Taxes</b>	<b>10,577</b>	<b>32,930</b>	<b>18,650</b>
<b>TOTAL PERSONNEL SERVICES</b>		<b>10,577</b>	<b>32,930</b>	<b>18,650</b>
<b>Materials and Services</b>				
330-8600-525-3640	Other Repair & Maint Supplies	7,820	14,000	14,000
	<b>Subtotal Repair &amp; Maintenance Supplies</b>	<b>7,820</b>	<b>14,000</b>	<b>14,000</b>
330-8600-620-4540	Professional Services General	57,919	50,000	50,000
	<b>Subtotal Professional Services</b>	<b>57,919</b>	<b>50,000</b>	<b>50,000</b>
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
	<b>Subtotal Utilities</b>	<b>15,202</b>	<b>33,000</b>	<b>35,000</b>
330-8600-660-5825	General Repair & Maintenance	2,344	50,000	100,000
	<b>Subtotal Repair &amp; Maintenance Services</b>	<b>2,344</b>	<b>50,000</b>	<b>100,000</b>
330-8600-665-5875	Dock Lease/Rental	2,475	4,000	4,500
	<b>Subtotal Rentals</b>	<b>2,475</b>	<b>4,000</b>	<b>4,500</b>
330-8600-675-5925	Credit Card Processing Fees	189	500	500
	<b>Subtotal Miscellaneous</b>	<b>189</b>	<b>500</b>	<b>500</b>
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>85,949</b>	<b>151,500</b>	<b>204,000</b>
<b>Capital Outlay</b>				
330-8600-730-6500	Capital Improvements	0	300,000	300,000
	<b>Subtotal Capital Outlay</b>	<b>0</b>	<b>300,000</b>	<b>300,000</b>
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>300,000</b>	<b>300,000</b>
<b>Debt Service</b>				
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
	<b>Subtotal Debt Service</b>	<b>210,528</b>	<b>119,000</b>	<b>0</b>
<b>Transfer to Other Funds</b>				
330-9000-850-7532	Transfer to Parks Fund	0	140,000	70,000
	<b>Subtotal Transfer to Other Funds</b>	<b>0</b>	<b>140,000</b>	<b>70,000</b>
<b>Contingency</b>				
330-9100-910-8020	Contingency	0	140,665	260,250
	<b>Subtotal Contingency</b>	<b>0</b>	<b>140,665</b>	<b>260,250</b>
<b>TOTAL 17TH STREET DOCK FUND</b>		<b>307,054</b>	<b>884,095</b>	<b>852,900</b>



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## **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>	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
<b><u>Resources</u></b>						
6,666	18,036	14,560	Beginning Fund Balance	1,785	-	-
40,500	-	-	Gifts and Bequests	-	-	-
<u>869</u>	<u>635</u>	<u>660</u>	Interest Earnings	<u>50</u>	<u>-</u>	<u>-</u>
<u>48,035</u>	<u>18,671</u>	<u>15,220</u>	<b>Total Resources</b>	<u>1,835</u>	<u>-</u>	<u>-</u>
<b><u>Requirements</u></b>						
<b>Materials &amp; Services:</b>						
-	6,507	7,720	Repairs and Maintenance	1,839	-	-
-	6,507	7,720	<b>Total Materials &amp; Services</b>	1,839	-	-
<b>Capital Outlay:</b>						
29,999	2,784	7,500	Machinery & Equipment	-	-	-
29,999	2,784	7,500	<b>Total Capital Outlay</b>	-	-	-
29,999	9,291	15,220	<b>Total Expenditures</b>	1,839	-	-
<u>18,036</u>	<u>9,380</u>	<u>-</u>	<b>Ending Fund Balance</b>	<u>(4)</u>	<u>-</u>	<u>-</u>
<u>48,035</u>	<u>18,671</u>	<u>15,220</u>	<b>Total Requirements</b>	<u>1,835</u>	<u>-</u>	<u>-</u>

**2026 / 27 Budget Detail Information**

**AQUATIC FACILITY TRUST FUND (401 4100)**

<b>Materials &amp; Services:</b>			
670	5895	Repairs and Maintenance	<u>1,839</u>
<b>TOTAL MATERIALS &amp; SERVICES</b>			<b>1,839</b>
<b>Capital Outlay:</b>			
740	6650	Machinery & Equipment	<u>0</u>
<b>TOTAL CAPITAL OUTLAY</b>			<b>-</b>
950	8520	<b>Ending Fund Balance</b>	<u>(4)</u>
<b>TOTAL AQUATIC FACILITY TRUST FUND</b>			<b>1,835</b>

**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
<b><u>Resources</u></b>						
146,124	153,334	147,500	Beginning Fund Balance	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>153,334</u>	<u>164,903</u>	<u>154,100</u>	<b>Total Resources</b>	<u>133,100</u>	-	-
<b><u>Requirements</u></b>						
<b>Materials &amp; Services:</b>						
-	-	2,280	Dorothy Whitney Trust Fund	2,080	-	-
-	-	<u>39,900</u>	Books Purchased from Endowment	<u>19,100</u>	-	-
-	-	42,180	<b>Total Materials &amp; Services</b>	21,180	-	-
-	-	-	<b>Capital Outlay</b>	-	-	-
-	-	42,180	<b>Total Expenditures</b>	21,180	-	-
<u>153,334</u>	<u>164,903</u>	<u>111,920</u>	Ending Fund Balance	<u>111,920</u>	-	-
<u>153,334</u>	<u>164,903</u>	<u>154,100</u>	<b>Total Requirements</b>	<u>133,100</u>	-	-

**2026 / 27 Budget Detail Information**

**ASTORIA PUBLIC LIBRARY ENDOWMENT FUND (403 3200)**

<b><u>Materials and Services (520)</u></b>			
520	3460	Dorothy Whitney Trust Fund	2,080
520	3465	Books Purchased with Endowment	<u>19,100</u>
<b>TOTAL MATERIALS &amp; SERVICES</b>			<b>21,180</b>
740	6650	<b>CAPITAL OUTLAY</b>	<b>-</b>
950	8500	<b>ENDING FUND BALANCE</b>	<u><b>111,920</b></u>
<b>TOTAL ASTORIA PUBLIC LIBRARY ENDOWMENT FUND</b>			<u><b>133,100</b></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
<b><u>Resources</u></b>						
988,938	1,038,656	1,001,100	Beginning Fund Balance	1,079,300	-	-
30,269	15,052	20,000	Sale of Graves	18,000	-	-
<u>48,648</u>	<u>49,958</u>	<u>30,000</u>	Interest Earnings	<u>32,400</u>	<u>-</u>	<u>-</u>
<u>1,067,855</u>	<u>1,103,666</u>	<u>1,051,100</u>	<b>Total Resources</b>	<u>1,129,700</u>	<u>-</u>	<u>-</u>
<b><u>Requirements</u></b>						
29,199	30,000	30,000	<b><u>Transfers to Other Funds</u></b>	32,000	-	-
<u>1,038,656</u>	<u>1,073,666</u>	<u>1,021,100</u>	<b>Ending Fund Balance</b>	<u>1,097,700</u>	<u>-</u>	<u>-</u>
<u>1,067,855</u>	<u>1,103,666</u>	<u>1,051,100</u>	<b>Total Requirements</b>	<u>1,129,700</u>	<u>-</u>	<u>-</u>

**2026 / 27 Budget Detail Information**

**CEMETERY IRREDUCIBLE FUND (408 8500)**

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

**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>				
<b><u>Resources</u></b>						
2,145,186	1,811,227	1,273,000	Beginning Fund Balance	1,802,359		
4,652	-	-	Gifts Bequests and Grants	-	-	-
1,899,014	2,056,195	2,040,000	Motel Tax	1,890,000		
88,429	62,895	44,000	Interest Earnings	55,000		
15,649	3,099	6,000	Miscellaneous	-		
<u>4,152,930</u>	<u>3,933,416</u>	<u>3,363,000</u>	<b>Total Resources</b>	<u>3,747,359</u>	<u>-</u>	<u>-</u>
<b><u>Requirements</u></b>						
<b>Personnel Services:</b>						
52,377	57,640	62,200	Regular Salaries	65,120		
-	-	16,310	Interfund	16,380		
3,942	4,306	6,320	FICA Taxes	5,370		
14,258	16,031	33,990	Insurance	37,590		
12,685	13,871	19,980	Retirement Contributions	20,740		
1,222	1,356	4,620	Workers' Compensation	4,820		
84,484	93,204	143,421	<b>Total Personnel Services</b>	150,020	-	-
1	1.0	1.0		<b>FTEs</b>	1.0	1.0
<b>Materials &amp; Services</b>						
7,579	509	10,000	Credit Card Fees	1,000		
6,056	24,847	80,000	Tourism Promotion	30,000		
-	-	100,000	Film Museum	100,000		
71,000	51,000	69,600	Astoria Uppertown Association	79,000		
102,500	79,033	100,000	Arts and Cultural Promotion Grants	100,000		
83,345	95,000	120,000	Astoria Downtown Historic District Association	133,000		
264,820	236,000	183,653	Astoria/Warrenton Chamber of Commerce Visitor Services	208,263		
382,950	150,000	200,000	Astoria/Warrenton Tourism Alliance	229,738		
-	-	30,000	Clatsop Cruise Hosts	-		
107,558	98,486	146,850	Tourism Related Facilities	124,600		
-	-	-	Tourism Support - Parking	42,000		
1,025,808	734,875	1,040,103	<b>Total Materials &amp; Services</b>	1,047,600	-	-
<b>Capital Outlay</b>						
-	-	-	Riverwalk Improvements	-		
710,449	453,200	685,000	Riverwalk - Track and Trestles	215,000		
710,449	549,014	685,000	<b>Total Capital Outlay</b>	215,000	-	-
<b>Transfers Out</b>						
59,500	-	-	Special Police Projects Fund	-		
461,250	392,440	506,500	Parks Operations - Tourist Facilities	499,000		
461,250	392,440	506,500	<b>Total Transfers Out</b>	499,000	-	-
-	-	200,000	<b>Contingent Expenditures</b>	300,000		
2,281,991	1,769,533	2,575,024	<b>Total Expenditures</b>	2,211,620	-	-
1,870,939	2,163,883	787,976	Reserved for Future Expenditures	650,000		
-	-	-	Ending Fund Balance	885,739		
<u>4,152,930</u>	<u>3,933,416</u>	<u>3,363,000</u>	<b>Total Requirements</b>	<u>3,747,359</u>	<u>-</u>	<u>-</u>

<b>Promote Astoria Fund Expenditures</b>		<b>2024-2025 Actual</b>	<b>2025-2026 Budgeted</b>	<b>2026-2027 Proposed</b>
<b>Personnel Services</b>				
410-4500-410-2020	Straight Time - Regular	57,640	62,200	65,120
	<b>Subtotal Regular Salaries</b>	<b>57,640</b>	<b>62,200</b>	<b>65,120</b>
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
	<b>Subtotal Payroll Taxes</b>	<b>35,797</b>	<b>81,220</b>	<b>86,100</b>
<b>TOTAL PERSONNEL SERVICES</b>		<b>93,437</b>	<b>143,420</b>	<b>151,220</b>
<b>Materials and Services</b>				
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
	<b>Subtotal Tourism Promotion</b>	<b>104,389</b>	<b>290,000</b>	<b>231,000</b>
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
	<b>Subtotal Tourism Organizations</b>	<b>532,000</b>	<b>603,253</b>	<b>650,000</b>
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 Supples	11,196	13,000	14,000
	<b>Subtotal Tourist Related Facilities</b>	<b>98,486</b>	<b>146,850</b>	<b>124,600</b>
410-4500-685-6250	Parking Enforcement Software	0	0	42,000
	<b>Subtotal Technology</b>	<b>0</b>	<b>0</b>	<b>42,000</b>
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>734,875</b>	<b>1,040,103</b>	<b>1,047,600</b>
<b>Capital Outlay</b>				
410-4500-730-6500	Capital Improvements <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>	453,200	685,000	215,000
	<b>Subtotal Capital Outlay</b>	<b>453,200</b>	<b>685,000</b>	<b>215,000</b>
<b>TOTAL CAPITAL OUTLAY</b>		<b>453,200</b>	<b>685,000</b>	<b>215,000</b>

<b>Promote Astoria Fund Expenditures</b>		<b>2023-2024 Actual</b>	<b>2024-2025 Budgeted</b>	<b>2025-2026 Proposed</b>
<b>Transfer to Other Funds</b>				
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
	<b>Subtotal Transfer to Other Funds</b>	<b>392,440</b>	<b>506,500</b>	<b>499,000</b>
<b>Contingency</b>				
410-9100-910-8020	Contingency	0	200,000	300,000
	<b>Subtotal Contingency</b>	<b>0</b>	<b>200,000</b>	<b>300,000</b>
<b>Ending Fund Balance</b>				
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	884,539
	<b>Subtotal Ending Fund Balance</b>	<b>2,259,462</b>	<b>787,977</b>	<b>1,534,539</b>
<b>TOTAL PROMOTE ASTORIA FUND</b>		<b>3,933,414</b>	<b>3,363,000</b>	<b>3,747,359</b>

<b>Arts &amp; Culture Tourism Promotion Grants 410-0000-678-6087</b>		<b>2026-2027</b>	
<b>Organization</b>		<b>Requested</b>	<b>Recommended Distribution</b>
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
	<b>TOTALS</b>	<b>167,865</b>	<b>100,000</b>

**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
<b><u>Resources</u></b>						
967,098	-	-	Beginning Fund Balance	-		
20,847	501	-	Interest Earnings	-	-	-
<u>987,945</u>	<u>501</u>	<u>-</u>	<b>Total Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>Requirements</u></b>						
<b>Transfer to Other Funds</b>						
-	-	-	Library Bond Construction Fund	-	-	-
977,600	501	-	<b>Total Transfer to Other Funds</b>	-	-	-
<b>Capital Outlay</b>						
-	-	-	<b>Capital Outlay</b>	-	-	-
<b>Contingency</b>						
-	-	-	<b>Contingency</b>	-	-	-
977,600	501	-	<b>Total Expenditures</b>	-	-	-
10,345	-	-	<b>Ending Fund Balance</b>	-	-	-
<u>987,945</u>	<u>501</u>	<u>-</u>	<b>Total Requirements</b>	<u>-</u>	<u>-</u>	<u>-</u>

**2026 / 27 Budget Detail Information**

**LOGAN MEMORIAL LIBRARY TRUST FUND (412 3200)**

<b><u>Materials and Services</u></b>			
850	7571	TRANSFER TO OTHER FUNDS	-
730	6500	CAPITAL OUTLAY	-
910	8020	CONTINGENCY	-
950	8520	ENDING FUND BALANCE	<u>-</u>
<b>TOTAL LOGAN MEMORIAL TRUST FUND</b>			<u>-</u>

**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>	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				
<b><u>Resources</u></b>						
13,423	14,083	13,700	Beginning Fund Balance	4,100	-	-
-	-	-	Gifts and Bequests			
<u>660</u>	<u>682</u>	<u>620</u>	Interest Earnings	<u>120</u>	<u>-</u>	<u>-</u>
<u>14,083</u>	<u>14,765</u>	<u>14,320</u>	<b>Total Resources</b>	<u>4,220</u>	<u>-</u>	<u>-</u>
<b><u>Requirements</u></b>						
		14,320	<b>Capital Outlay</b>	4,220	-	-
<b>Transfer to Other Funds</b>						
<u>-</u>	<u>-</u>	<u>-</u>	<b>Contingency</b>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	14,320	<b>Total Expenditures</b>	4,220	-	-
<u>14,083</u>	<u>14,765</u>	<u>-</u>	<b>Ending Fund Balance</b>	<u>-</u>	<u>-</u>	<u>-</u>
<u>14,083</u>	<u>14,765</u>	<u>14,320</u>	<b>Total Requirements</b>	<u>4,220</u>	<u>-</u>	<u>-</u>

**2026 / 27 Budget Detail Information**

**LIBRARY RENOVATION FUND (414 3200)**

**Materials and Services**

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

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

**2026 / 27 Budget Detail Information**

**CUSTODIAL FUND # 415**

**Materials and Services**

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



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## **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](http://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 1<sup>st</sup>, 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.