



CITY OF ASTORIA, OREGON



2025-26 Fiscal Year Proposed Budget

City of Astoria, Oregon

2025-26 Proposed Budget



CONTACT INFORMATION

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CITY OF ASTORIA, OREGON
Proposed Budget
Year Beginning July 1, 2025

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CITY OF ASTORIA
FISCAL YEAR 2025-26
BUDGET COMMITTEE MEMBERS

City Council

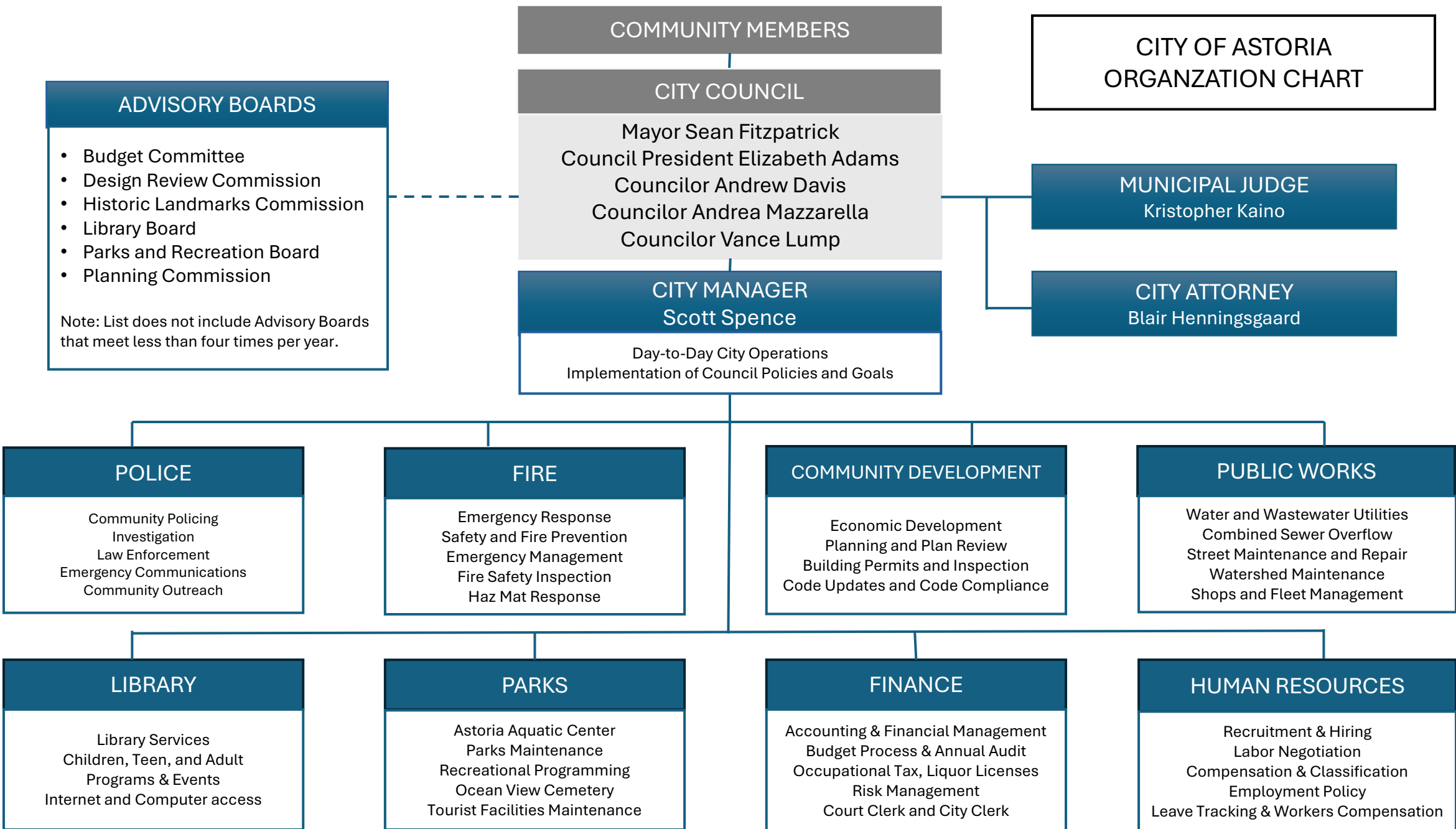
Sean Fitzpatrick	Mayor	Term Expires 12/31/26
Elizabeth Adams	Council President	Term Expires 12/31/26
Andrew Davis	Councilor	Term Expires 12/31/26
Vance Lump	Councilor	Term Expires 12/31/28
Andrea Mazzearella	Councilor	Term Expires 12/31/28

Citizen Members

David Oser	Citizen	Term Expires 12/31/25
Linda Moreland	Citizen	Term Expires 12/31/26
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-McLain, Parks Director
Suzanne Harold, Library Director	Jeff Harrington, Public Works Director
Stacy Kelly, Police Chief	Ashley Houston, Human Resources Director
Hilary Norton, Finance Director	Ryan Quigley, Assistant to the City Manager





CITY OF ASTORIA
Founded 1811 • Incorporated 1856

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

DATE: April 17, 2025

SUBJECT: 2025-26 FY Proposed Budget Message

I am pleased to present a balanced budget for the fiscal year beginning July 1, 2025, and ending June 30, 2026. The city budget, arguably, is the single most important document that charts the immediate path of our community's future by communicating the delivery of essential services to our residents and businesses as well as highlighting significant investments to be made in the upcoming fiscal year.

This document is also a link between public policy, values, critical needs, and available resources. It is organized by program and fund type and has been prepared to satisfy the legal requirements of the State of Oregon Budget Law and Local Government Accounting Standards.

In addition, the budget is aligned with Council goals by allocating resources in support of the 5-year City Council Workplan that was officially adopted in February 2024. City Council's five goal areas include: Housing for All Astorians; a Thriving Local Economy; Resilience as a Community; Livability and Quality of Life for all Astorians; and Preservation of Astoria's Unique Character. Each goal area has specific projects and tasks to support identified initiatives.

Critically, the budget provides the necessary means to carry out the functions of Astoria's responsibilities as a full-service city, serving a population of 10,131 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.

In summary, this year's budget ensures the continuity of key services and addresses essential priorities that will help Astoria accomplish its long-term goals. It also addresses priority utility projects to preserve water, sewer, and stormwater utility capabilities, builds upon Astoria's environmental stewardship, and continues successful services to maintain Astoria's standing 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 as they become available and measurable, and we recognize expenditures when liabilities are incurred.

ECONOMIC FACTORS

The 2025-26 Fiscal Year Proposed Budget was prepared under, and carefully considered, 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 advanced 2.6% in food, 0.2% in energy, and is at 2.8% in all items. Shelter increased by 0.3%. Increases were primarily driven by food and housing.
- The Federal Reserve is expected to hold the federal funds rate steady at 4.25%-4.5% in its March 2025 meeting. Prior forecasts suggested the rate may be down to 3.5% by December of 2025.

- As franchise fees are impacted by population shifts and the weather, they may vary from year-to-year. 2024 was 10% over 2023, but the past 10 years show 1-2% is typical. Staff estimates they will increase by about 3% in 2025-26.
- Astoria's population projection for 2025 is 10,131, a 0.04% decrease from 10,167 in 2024.
- State Shared Revenue has been trending down – in part due to the decreased population estimate and in part due to new fees the state has added. The 2025-26 budget projects a decrease of almost 20%, 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.
- 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.
- Transient Lodging Tax revenue (TLT) had small increases in 2023 and 2024. Early results from State Collection appear to have a better collection rate for 3rd party platforms like Airbnb and VRBO. TLT is projected conservatively, at about a 1% increase.

OVERVIEW OF THE 2025-26 FY PROPOSED BUDGET

The total proposed budget for Fiscal Year 2025 26 for all funds is \$80,839,353. This is a decrease of \$3,206,945 (3.8%) from the amended 2024-25 fiscal year budget of \$84,046,298. The reduction is due to construction on several infrastructure projects and the library renovation project, reducing these one-time funds in the overall budget. This is balanced in part by a higher than anticipated beginning fund balance in several funds, incremental increases in property tax revenue and transient lodging tax revenue as well as continued development activity in the building fund.

The Library Renovation Project, 16th Street Waterline Project, Pipeline Road Project, and the 27th and Grand Landslide repair are scheduled to be completed during the 2025-26 fiscal year, removing about \$6.3M of one-time expendable funds from the total budget for the following fiscal year. The Wastewater Treatment Plant Project and Wastewater Lift Station Rehabilitation Project are expected to be started this year and completed in the following fiscal year, removing almost \$11.9M in one-time funds from the budget.

The total proposed budget includes operating expenditures (personnel, materials & services, capital outlay, and debt service) in the amount of \$57,475,168, a 5.8% decrease to the prior fiscal year. It also includes Interfund Transfers in the amount of \$6,716,473, Contingency Funds in the amount of \$9,193,255, and Ending Fund Balances in the amount of \$7,454,493.

COST DRIVERS

Personnel

As an organization, the City enters this fiscal year with a full-time workforce of 116 positions. This is a zero net change from the prior year – an aquatic center position was eliminated, and an HR Specialist position was added. The total of all part-time, seasonal, temporary and overtime hours worked is an estimated additional Full Time Equivalent (FTE) of 15.98. Personnel Requirements are increased by \$1,580,529 (8.6%) in the Proposed 25-26 FY Budget. This includes PERS contribution increases of 2-3%, and a health benefits increase of 9%. It also includes steps and COLAs for staff, as established in the existing collective bargaining agreements and the most recent salary resolution. Negotiations with Astoria Public Safety Association (APSA) are underway.

Increased Development Activity

Several large projects began or completed in 2024-25 are: Columbia Memorial Hospital, Columbia Maritime Memorial Museum, Columbia Behavioral Health, Hyak Boatlift Project, Astoria Waterfront Apartments, Astoria Library Renovation, Yakima Valley Farm Workers Clinic, Owens Adair 2, and Bethany Lutheran Church. Some of these projects may have continued plan review, permit, and inspection activity into 2025-26. These projects have brought new revenue into the Building Fund and Engineering. The capacity of both staffs is challenged to maintain the same level of service and timeliness for daily permit and planning activity as well as handling the large projects. Currently, the Building Official position is vacant. In both Building and Engineering, it has been necessary to contract for additional assistance to deal with the pace of new development.

Investment in Infrastructure

The enactment of the American Rescue Plan Act in 2021 provided an estimated \$2,223,000 in resources to the City. The State granted an additional \$10,580,000 to Astoria for water and sewer infrastructure projects. As per the requirements, these funds were committed by December 2024 and must be spent by December 2026. Several major infrastructure projects will be completed in the next two fiscal years, including the 16th Street Waterline Project, the Pipeline Road Waterline Project, the Wastewater Treatment Plant Improvement Project, the Wastewater Lift Station Rehabilitation Project, as well as a street paving project and ongoing work on the Riverwalk trestles and bank stabilization.

Landslide Repair


This budget includes \$600,000 for the 27th & Grand landslide repair. This includes work on the sewer and water infrastructure adjacent to the site. These are one-time expenditures that will be paid from the General Fund and Astoria's utilities.

CONCLUSION

Residents and businesses in Astoria can have confidence in their local government's ability to utilize the public dollars under its stewardship and to leverage funds to the maximum benefit of the community. Staff is mindful of increased uncertainty in the economy and will monitor resources and make adjustments as necessary.

The 2025-26 Proposed Fiscal Year Budget is a team effort. A significant amount of work goes into the development of the budget, spanning several months. I want to acknowledge the work of the Executive Team for their diligence and effective use of limited resources available to the City of Astoria. Finally, I want to recognize the efforts of the Astoria Finance Department for the hours spent to prepare the necessary financial information to create a comprehensive budget document. The community is fortunate to have such dedicated public servants.

Respectfully submitted,



Scott Spence
Budget Officer



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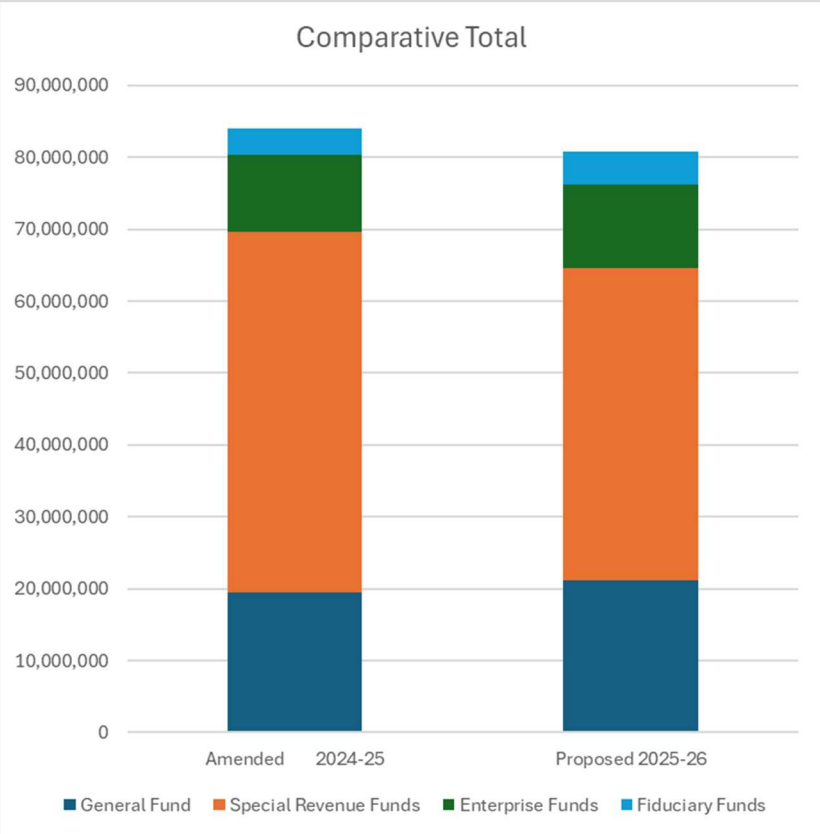
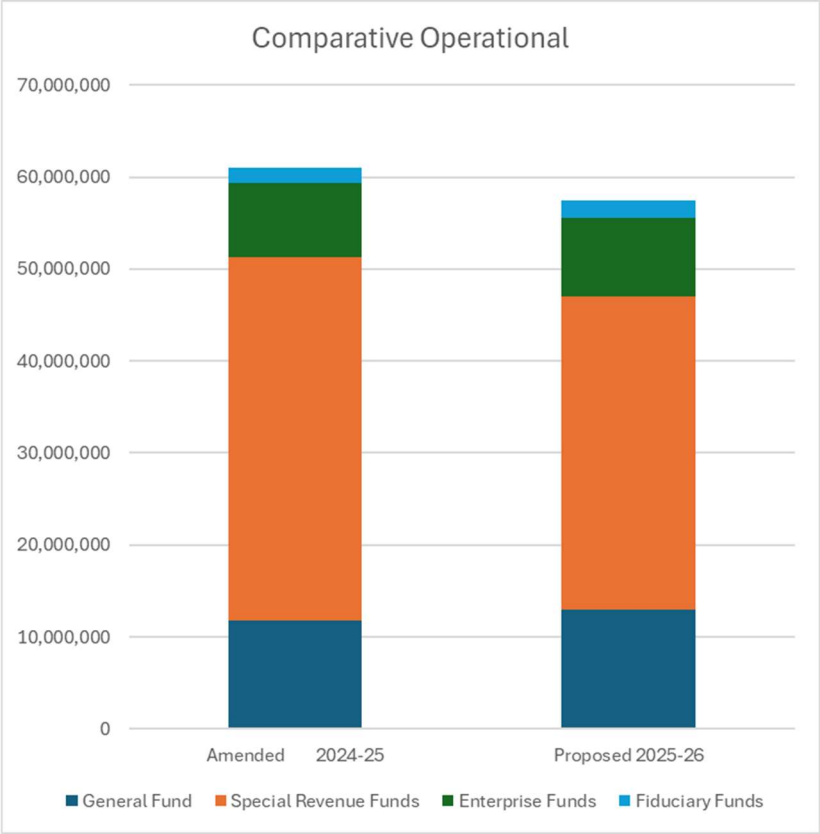


BUDGET SUMMARY

BUDGET SUMMARY

Budget at a Glance Fiscal Year 2025-26 Budget Comparison to FY 2024-25 Budget				
	2024/25 Amended	2025/26 Proposed	Dollar Difference	Percent Difference
General Fund				
Council	27,420	57,830	30,410	110.9%
City Manager	422,770	457,260	34,490	8.2%
Human Resources	344,200	506,440	162,240	47.1%
Municipal Court	136,780	152,700	15,920	11.6%
Finance	995,407	1,071,170	75,763	7.6%
City Attorney	89,000	112,500	23,500	26.4%
Community Development	871,320	989,140	117,820	13.5%
City Hall	82,101	73,980	-8,121	-9.9%
Unallocated	1,069,995	1,150,592	80,597	7.5%
Fire	2,992,870	3,198,830	205,960	6.9%
Police	3,990,769	4,358,011	367,242	9.2%
Library	727,510	836,715	109,205	15.0%
Subtotal General Fund Operation	11,750,142	12,965,168	1,215,026	10.3%
Transfers Out	1,533,487	1,675,677	142,190	9.3%
Contingency	6,183,681	6,504,655	320,974	5.2%
Ending Fund Balance	0	0	0	0.0%
Total General Fund	19,467,310	21,145,500	1,678,190	8.6%
Special Revenue Funds				
Capital Improvement	1,503,315	1,114,400	-388,915	-25.9%
Unemployment	40,000	56,500	16,500	41.3%
Revolving Loan	210,000	230,600	20,600	9.8%
Building Inspection	658,775	686,670	27,895	4.2%
American Rescue Plan (ARP)	450,000	330,400	-119,600	-26.6%
Emergency Communications	2,960,175	2,606,974	-353,201	-11.9%
Special Police Projects	81,390	54,130	-27,260	-33.5%
Astor West Area Special Projects	649,000	703,500	54,500	8.4%
Parks Project	53,850	105,000	51,150	95.0%
Maritime Memorial	9,750	10,000	250	2.6%
Parks Operation	2,785,765	2,649,080	-136,685	-4.9%
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	125,000	880,000	755,000	604.0%
State Tax Street	100,000	0	-100,000	-100.0%
Highway Right of Way Reserve	10,000	0	-10,000	-100.0%
Public Works Improvement	2,394,350	2,668,550	274,200	11.5%

	2024/25 Amended	2025/26 Proposed	Dollar Difference	Percent Difference
Public Works Capital Reserve	633,020	2,000,000	1,366,980	215.9%
Library Bond Construction	9,709,400	2,509,300	-7,200,100	-74.2%
Wastewater Lift Station Rehab	305,800	3,589,909	3,284,109	0.0%
WWTP Improvement Project	9,706,232	8,268,595	-1,437,637	-14.8%
16th St Water Distribution Project	2,243,240	2,076,526	-166,714	-7.4%
Pipeline Rd Waterline Resilience Project	2,512,000	1,092,551	-1,419,449	-56.5%
Library Bond Debt Service Fund	578,510	607,768	29,258	5.1%
CSO Debt Service	1,789,510	1,797,864	8,354	0.5%
Subtotal Special Revenue Funds Operation	39,509,082	34,038,317	-5,470,765	-13.8%
Transfers Out	1,609,440	2,131,600	522,160	32.4%
Contingency	3,164,887	2,143,065	-1,021,822	-32.3%
Ending Fund Balance	5,852,387	5,090,485	-761,902	-13.0%
Total Special Revenue Funds	50,135,796	43,403,467	-6,732,329	-13.4%
Enterprise Funds				
Public Works Operations				
Engineering	1,716,500	1,934,570	218,070	12.7%
Shop and Yard	718,707	769,880	51,173	7.1%
Streets	760,078	781,700	21,622	2.8%
Sanitation	104,571	113,310	8,739	8.4%
Sewer	1,534,135	1,581,640	47,505	3.1%
Stormwater	300,463	277,390	-23,073	-7.7%
Water	2,259,196	2,310,190	50,994	2.3%
Subtotal Public Works Operations	7,393,650	7,768,680	375,030	5.1%
Cemetery	140,735	177,885	37,150	26.4%
17th Street Dock	609,600	603,430	-6,170	-1.0%
Subtotal Enterprise Funds	8,143,985	8,549,995	406,010	5.0%
Transfers Out	1,919,712	2,366,660	446,948	23.3%
Contingency	400,160	345,535	-54,625	-13.7%
Ending Fund Balance	322,265	361,415	39,150	12.1%
Total Enterprise Funds	10,786,122	11,623,605	837,483	7.8%
Fiduciary Funds				
Aquatic Facility Trust	15,220	10,000	-5,220	-34.3%
Astoria Public Library Endowment	42,180	52,955	10,775	25.5%
Cemetery Irreducible	0	0	0	0.0%
Promote Astoria	1,512,740	1,843,523	330,783	21.9%
Logan Memorial Library	0	0	0	0.0%
Library Renovation	14,320	15,210	890	6.2%
Custodial	0	0	0	0.0%
Subtotal Fiduciary Funds	1,584,460	1,921,688	337,228	21.3%
Transfers Out	423,880	542,500	118,620	28.0%
Contingency	0	200,000	200,000	
Ending Fund Balance	1,648,730	2,002,593	353,863	21.5%
Total Fiduciary Funds	3,657,070	4,666,781	1,009,711	27.6%
Operational City Budget	60,987,669	57,475,168	-3,512,501	-5.8%
Total Operational Transfers	5,486,519	6,716,437	1,229,918	22.4%
Total Contingency	9,748,728	9,193,255	-555,473	-5.7%
Total Ending Fund Balance	7,823,382	7,454,493	-368,889	-4.7%
Total City Budget	84,046,298	80,839,353	-3,206,945	-3.8%



General Fund

The General Fund shows an increase of 10%. This includes increased compensation for Council, an increase in the City Attorney's contract, an additional HR Specialist position, reserved funds for additional library books for the new library, professional services funds for a plan review process evaluation, and the two part time police cadet positions. The City Attorney's contract has not been increased since 2016. The actual contract will need to come to Council, but this allows space in the budget for that negotiation. There is also a 9% increase in transfers out, primarily to Parks. The transfer to Parks Operations had been reduced in 2024-25, and was increased back to the prior standard to help ensure their operations are sustainable. The IT contract was also renegotiated this year and had not increased in several years. The city had been being underbilled for some services.

Special Revenue Funds

Capital Improvement is down in part because timber revenue has gone to every other year, and there is less money in the fund this year. This fluctuation will become normal. The American Rescue Plan Act funds are beginning to be spent as the 16th Street Waterline project gets underway. Emergency Communications spending is less than in the prior year when four new consoles were purchased. The Special Police Project fund is down because the cadet positions were moved to the General Fund. The Parks Project fund is up primarily due to the Parks Master Plan which is partially funded by a grant. The Astoria Road District shows a substantial increase because the city will do a paving project this year. The Public Works Improvement Fund is increased by the 27th & Grand landslide repair. The Public Works Capital Reserve is increased because funds were appropriated this year for maintenance for the slow sand filters. The Library Construction fund and the infrastructure projects funds all show decreases based on work that will have been completed in 2024-25.

Enterprise Funds

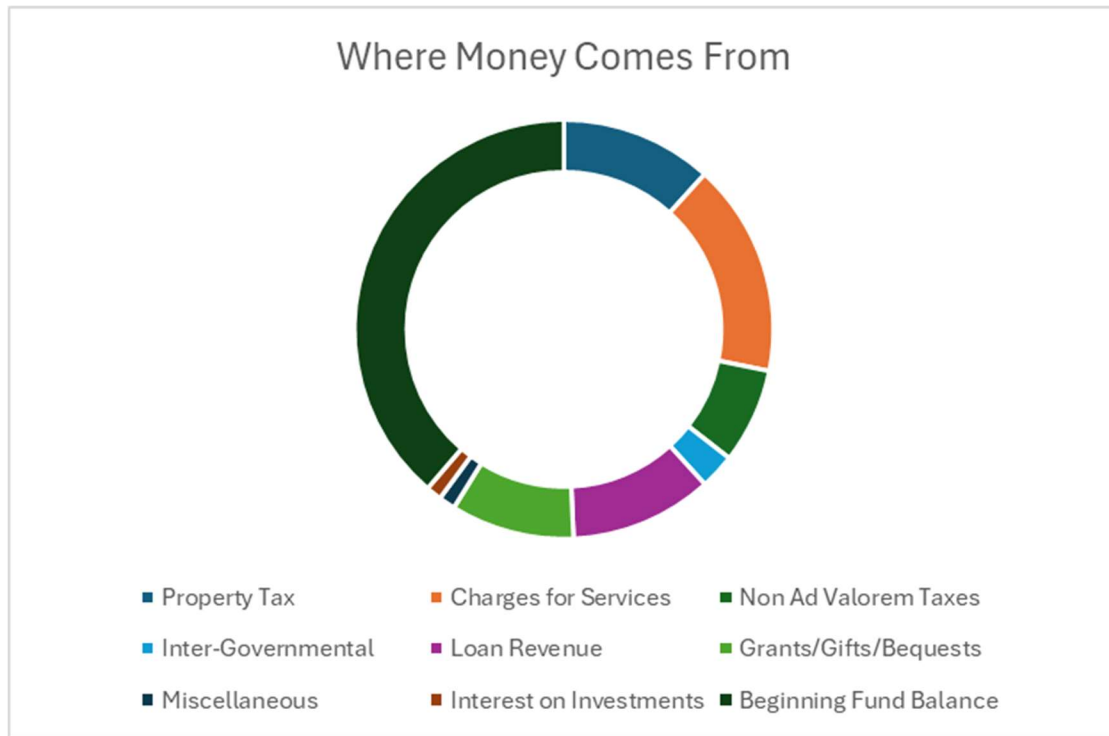
The Public Works Operations fund is showing a 5% increase. The greatest factors are the increased transfer needed to the Public Works Improvement fund to pay for infrastructure repairs adjacent to the 27th & Grand landslide site, and increased interfund transfers to pay for their portion of administrative costs paid out of the general fund. This formula hasn't been updated since 2018 and costs have more than doubled since that time. There are also significant increases in the Engineering personnel to assist with major projects and plan review. The Cemetery fund is a little increased, which includes some additional interfund wages from Parks for administration, and a new GIS tool that will assist staff and cemetery customers alike in more efficiently locating interments and confirming plot ownership.

Fiduciary Funds

The Fiduciary Funds show little change, except that Promote Astoria is healthier this year, with a stronger beginning fund balance and projected revenue. The proposed budget includes \$100,000 for the Oregon Film Museum, honoring an MOU Council signed in 2024, and the continuation of the Arts and Culture Tourism contract.

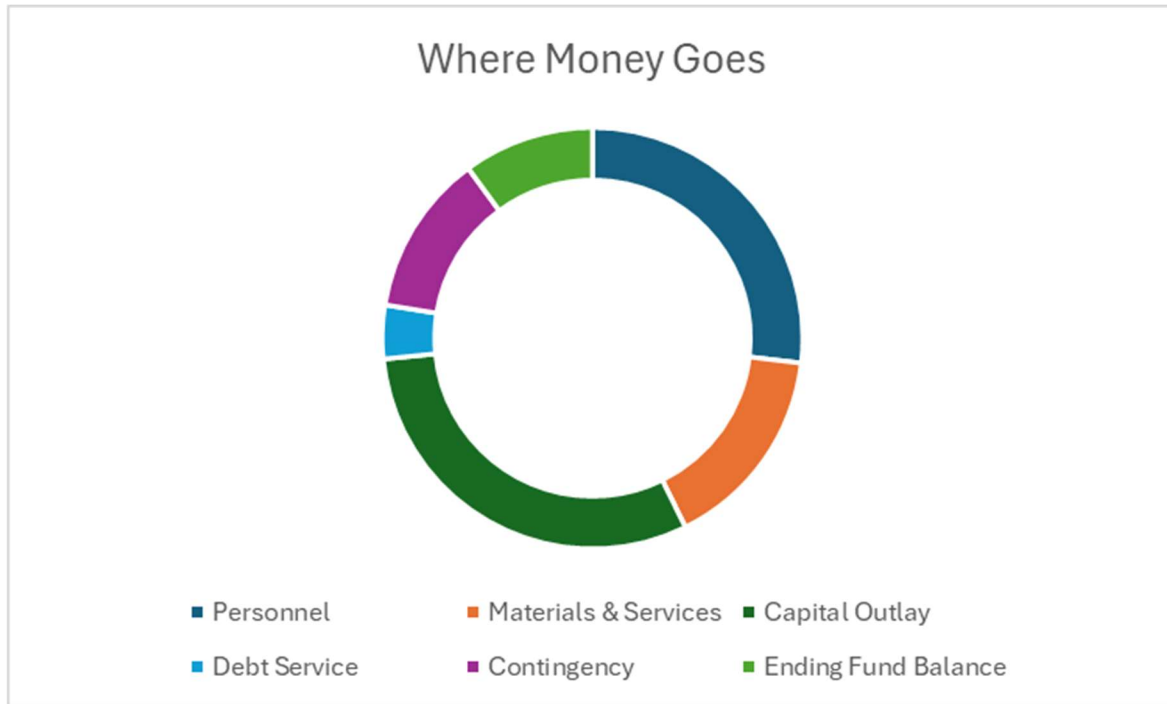
Overall, the City is in a sound financial position, with operations expenses fitting within ongoing revenue sources, and increased beginning fund balances in most funds.

CITY RESOURCES



CITY RESOURCES		
Property Tax	8,686,685	10.7%
Charges for Services	12,207,843	15.1%
Non Ad Valorem Taxes	5,444,500	6.7%
Inter-Governmental	2,016,700	2.5%
Loan Revenue	8,163,260	10.1%
Grants/Gifts/Bequests	7,071,321	8.7%
Miscellaneous	948,300	1.2%
Interest on Investments	893,498	1.1%
Transfers In	6,716,437	8.3%
Beginning Fund Balance	28,690,809	35.5%
Total City Resources	80,839,353	

CITY REQUIREMENTS



REQUIREMENTS		
Personnel	19,932,240	24.7%
Materials & Services	11,737,784	14.5%
Capital Outlay	22,755,962	28.1%
Debt Service	3,049,182	3.8%
Contingency	9,193,255	11.4%
Transfers Out	6,716,437	8.3%
Ending Fund Balance	7,454,493	9.2%
Total City Requirements	80,839,353	

GENERAL FUND (001)

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, 2025, is projected to be \$7,900,000, an increase of 12%. The proposed budget for FY 25-26 anticipates a contingency of \$6,504,655, an increase of \$465,934 from the prior year. This is a restoration of the contingency level in the 2023-24 FY Budget. The projected contingency represents about five 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

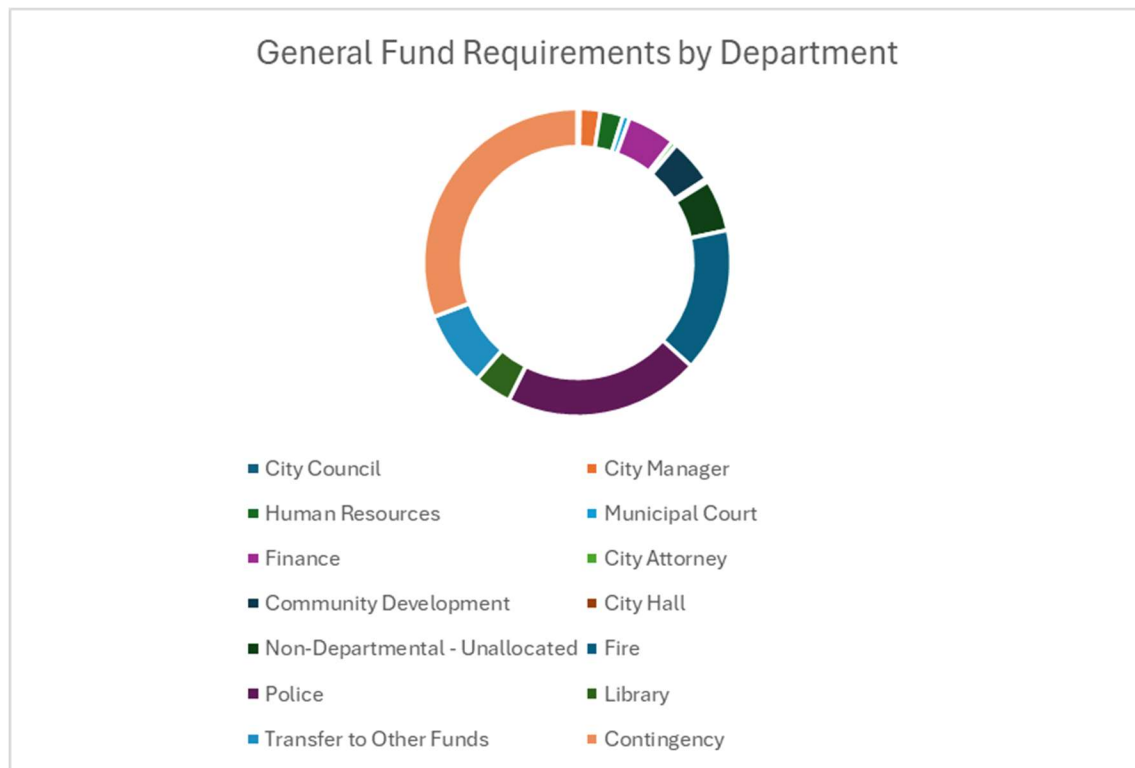
The proposed budget for the General Fund is based on projected total resources of \$21,145,500, inclusive of the Beginning Fund Balance. The prior year's resources were \$19,467,310. This is an increase of \$1,678,190. The difference is a combination of beginning fund balance increase due to careful frugality of staff, a 2.79% increase in property tax, a 3.39% increase in projected non-ad valorem taxes, and an increase in interfund transfers to cover shared administrative costs. Interest is currently holding at 4.25% but anticipated to decline to 3.5% by December 2025.

General Fund Resources 2025-26

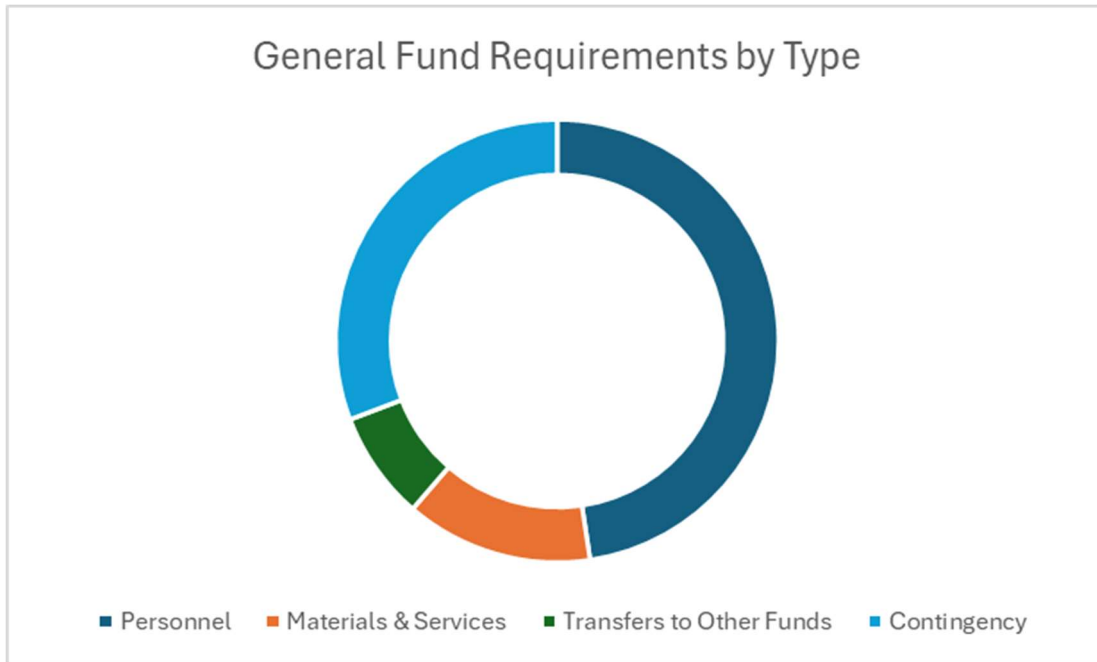


General Fund Resources	2024-25	2025-26	+/-	%
Ad Valorem Taxes	7,844,000	8,063,000	219,000	2.8%
Non Ad Valorem Taxes	3,089,760	3,194,500	104,740	3.4%
Licenses, Permits, Fines & Fees	131,600	118,000	-13,600	-10.3%
Charges for Services	334,410	375,000	40,590	12.1%
Investments	320,000	280,000	-40,000	-12.5%
Miscellaneous Revenue	72,500	61,000	-11,500	-15.9%
Transfers In	481,840	1,154,000	672,160	139.5%
Beginning Fund Balance	7,193,200	7,900,000	706,800	9.8%
Total General Fund Resources	19,467,310	21,145,500	1,678,190	8.6%

General Fund Requirements



General Fund Requirements	2024-25	2025-26	+/-	%
City Council	27,420	57,830	30,410	110.9%
City Manager	422,770	457,260	34,490	8.2%
Human Resources	344,200	506,440	162,240	47.1%
Municipal Court	136,780	152,700	15,920	11.6%
Finance	995,407	1,071,170	75,763	7.6%
City Attorney	89,000	112,500	23,500	26.4%
Community Development	871,320	989,140	117,820	13.5%
City Hall	82,101	73,980	-8,121	-9.9%
Non-Departmental - Unallocated	1,214,955	1,150,592	-64,363	-5.3%
Fire	2,992,870	3,198,830	205,960	6.9%
Police	3,990,769	4,358,011	367,242	9.2%
Library	727,510	836,715	109,205	15.0%
Transfer to Other Funds	1,533,487	1,675,677	142,190	9.3%
Contingency	6,038,721	6,504,655	465,934	7.7%
Total General Fund Requirements	19,467,310	21,145,500	1,678,190	8.9%



General Fund Requirements		2024-25	2025-26	+/-	%
	Personnel	9,126,631	10,071,020	944,389	10.3%
	Materials & Services	2,623,511	2,894,148	270,637	10.3%
	Transfers to Other Funds	1,533,487	1,675,677	142,190	9.3%
	Contingency	6,183,681	6,504,655	320,974	5.2%
Total General Fund Requirements		19,467,310	21,145,500	1,678,190	8.6%

Personnel costs are increased by 10.35% in the general fund. Changes in Personnel costs include the elimination of the Plan Review Engineer position that was budgeted for in the prior year and an additional HR Specialist as well as the two part-time police cadets. This also includes increased compensation for Council, increases in health benefits and PERS rates, and COLAs and steps as identified in the CBAs.

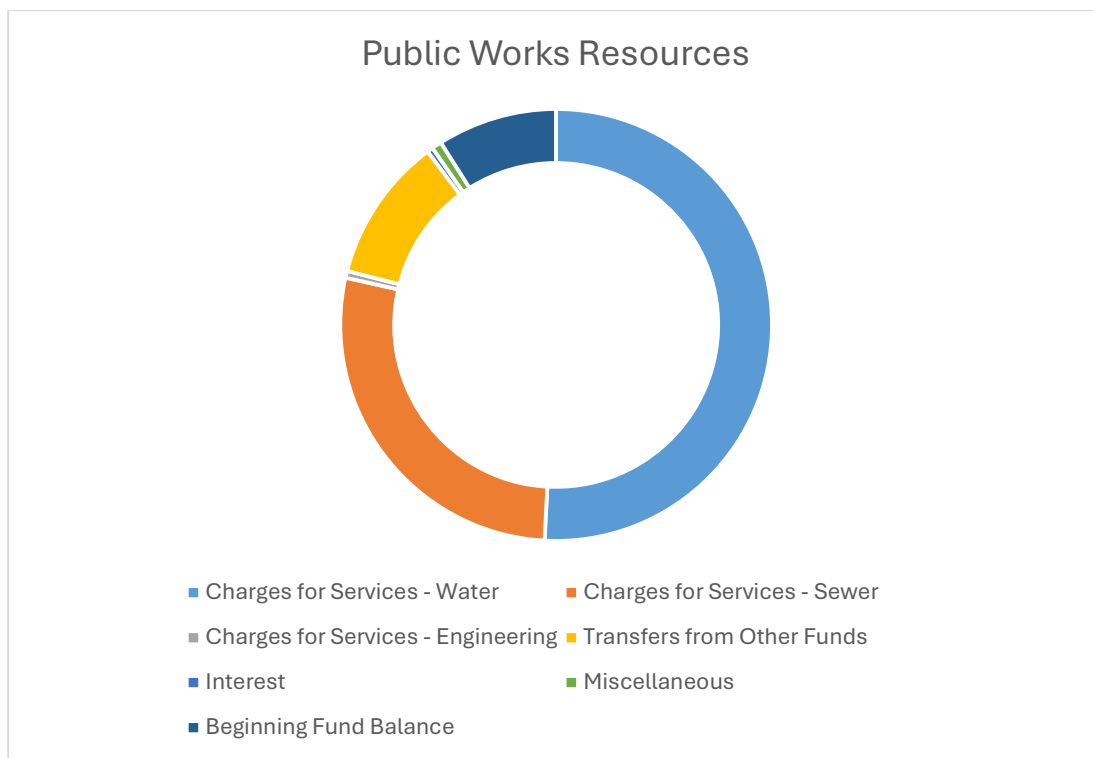
Materials and Services increased by 10.32%. This includes the possible increase in cost for the City Attorney's contract, setting up an additional workspace for a third HR staff member, additional shelving for records storage, professional services for planning review process improvement, additional funds for an Opening Day Collection at the Library and some additional expenses in the Library related to the larger building.

Transfers to Other Funds is increased by 9.27%, primarily restoring the prior level of funding to Parks Operations that was reduced in 2024-25.

PUBLIC WORKS OPERATIONS FUND (301)

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

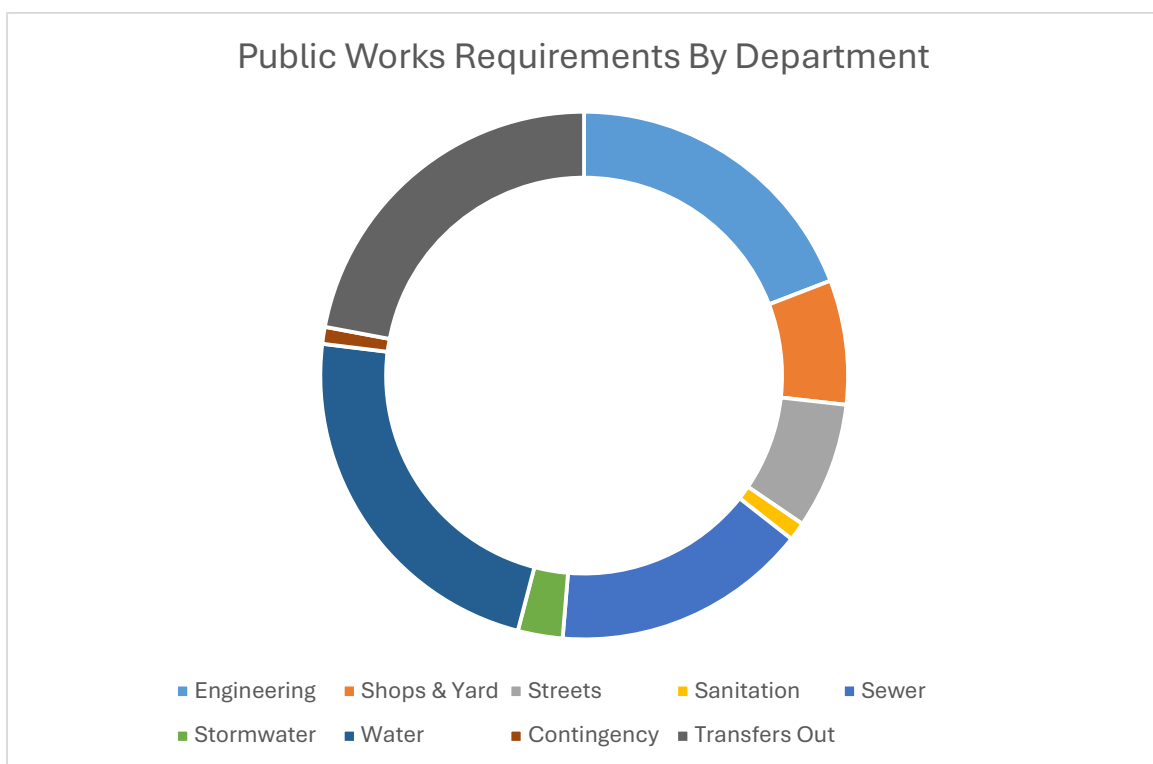
Public Works Operations Resources



Public Works Resources	2024-25	2025-26	+/-	%
Charges for Services - Water	4,906,720	5,137,560	230,840	4.7%
Charges for Services - Sewer	2,510,230	2,793,850	283,620	11.3%
Charges for Services - Engineering	40,000	50,000	10,000	25.0%
Transfers from Other Funds	1,044,440	1,094,800	50,360	4.8%
Interest	62,500	42,000	-20,500	-32.8%
Miscellaneous	75,000	75,000	0	0.0%
Beginning Fund Balance	870,600	907,000	36,400	4.2%
Total Public Works Resources	9,509,490	10,100,210	590,720	6.2%

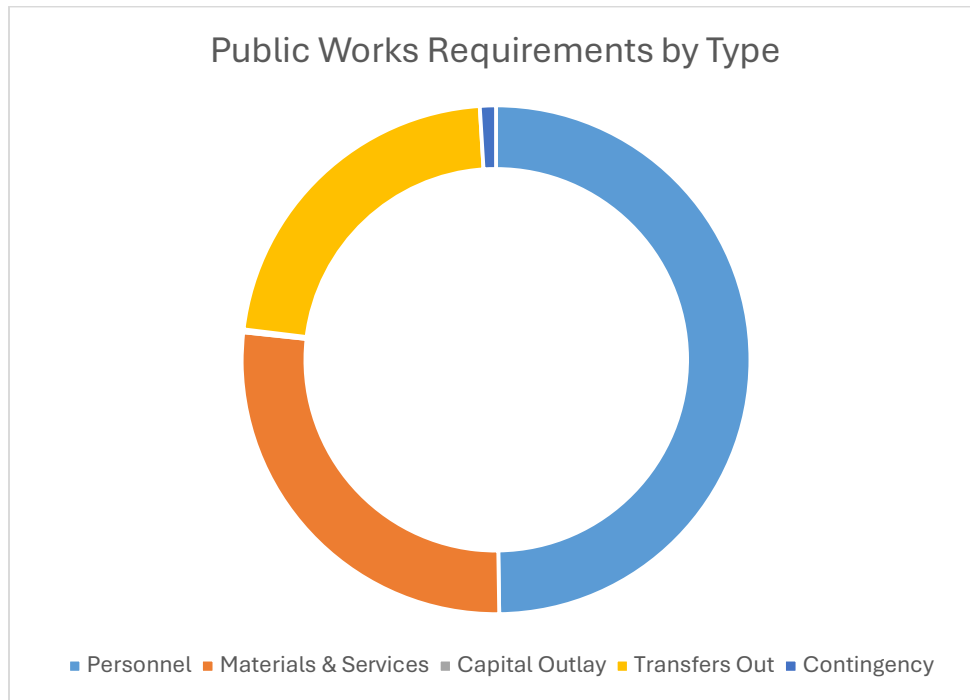
The proposed budget includes total resources of \$10,100,210, inclusive of the Beginning Fund Balance. The prior year's resources were \$9,509,490. This is an increase of \$590,720, or 6.2%. This is driven by operational requirements in fund 301 and the larger maintenance and repair projects in fund 176. Resources include a slightly higher beginning fund balance than the prior year, slightly increased transfers from other funds, and increased charges for services revenue.

Public Works Operations Requirements



Public Works Requirements	2024-25	2025-26	+/-	%
Engineering	1,716,500	1,934,570	218,070	12.7%
Shops & Yard	718,707	769,880	51,173	7.1%
Streets	760,078	781,700	21,622	2.8%
Sanitation	104,571	113,310	8,739	8.4%
Sewer	1,534,135	1,581,640	47,505	3.1%
Stormwater	300,463	277,390	-23,073	-7.7%
Water	2,259,196	2,310,190	50,994	2.3%
Contingency	197,060	104,870	-92,190	-46.8%
Transfers Out	1,918,780	2,226,660	307,880	16.0%
Total Public Works Requirements	9,509,490	10,100,210	590,720	6.2%

Engineering shows an increase of 12.7%. This is primarily due to temporary additional staff assistance made necessary by several large infrastructure projects and several new development projects in process or scheduled to begin. Other incremental increases in other departments are primarily related to COLAs to comply with the current Collective Bargaining Agreement (CBA) and other small operational shifts due to cost increases for materials or services and utilities. Transfers Out has increased by 16% due to a recalculation of the shared administrative costs coming out of the general fund. These transfers haven't been recalculated since 2018, and the cost of property and liability insurance, payroll, accounts payable, shared technology costs (network administration and website), HR, and administration have increased significantly in the last seven years.



Public Works Requirements	2024-25	2025-26	+/-	%
Personnel	4,463,620	5,030,890	567,270	12.7%
Materials & Services	2,816,930	2,719,290	-97,640	-3.5%
Capital Outlay	113,100	18,500	-94,600	-83.6%
Transfers Out	1,918,780	2,226,660	307,880	16.0%
Contingency	197,060	104,870	-92,190	-46.8%
Total Public Works Requirements	9,509,490	10,100,210	590,720	6.2%

Personnel costs are increased by 12.7% in the Public Works Operations fund. This is primarily due to contracted temporary assistance for engineering for plan review for development and for several large infrastructure projects. This also includes increases in health benefits and PERS rates, and COLAs and steps as identified in the CBA and the most recent salary resolution.

Materials and Services has decreased by 3.5%. This is in part due to staff's efforts to control operating expenses to reduce the need for a higher rate increase. Capital Outlay is reduced by 83.6%. This is due in part to clarification of what size projects should be budgeted into the Public Works Improvement Fund (176) and in part to staffs' efforts to control costs and reduce the need for a higher rate increase. Capital outlay in the Public Works Improvement fund is also reduced this year, due to the need to repair infrastructure at the 27th & Grand landslide site.

Utility Rate Increase

Public Works operations costs have increased by 6.2% 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. An additional burden this year comes from the need to repair infrastructure at the 27th & Grand landslide site and the draw on Engineering's capacity related to large development and infrastructure projects some of which have short timelines. City staff have already reduced their requested operations budget in 301 and have postponed certain Capital equipment purchases and will continue to seek operational efficiencies to absorb the additional costs above the 4% increase.

A 4% rate increase would impact rates as follows:

Water base rate + 7500 gallons would increase from **\$56.50** per month to **\$58.76**.

Sewer base rate +7500 gallons would increase from **\$56.46** per month to **\$58.72**.

CSO Surcharge for the same usage would increase from **\$54.77** per month to **\$56.96**.

Astoria Total: \$174.44

Regular Full-Time Positions Budgeted by Department					2025-2026
	2021-22	2022-23	2023-24	2024-25	Proposed
City Administration					
City Manager	1	1	1	1	1
Exec. Asst/Asst to City Mgr	1	1	1	1	1
HR Manager	1	1	-	-	-
Total City Administration	3	3	2	2	2
Human Resources					
HR Director	-	-	1	1	1
HR Specialist	-	-	-	1	2
Total Human Resources	0	0	1	2	3
Finance					
Finance Director	1	1	1	1	1
Assistant Finance Director	-	-	1	1	1
Financial Reporting Manager	1	1	1	-	-
Accountant/Senior Accountant	2	2	2	3	3
Accounting Clerk	3	3	2	2	2
Total Finance	7	7	7	7	7
Community Development					
Community Development Director	1	1	1	1	1
City Planner	1	1	1	1	1
Associate Planner	1	1	1	1	1
Building Official	1	1	1	1	1
Permit Technician	1	1	1	1	1
Code Compliance Specialist	-	-	1	1	1
Administrative Assistant	1	1	1	1	1
Total Community Development	6	6	7	7	7
Fire					
Fire Chief	1	1	1	1	1
Deputy Chief - Operations & Training	1	1	1	1	1
Deputy Chief - Fire Marshal & Emergency Manager	1	1	1	1	1

					2025-2026
Regular Full-Time Positions Budgeted by Department	2021-22	2022-23	2023-24	2024-25	Proposed
Lietuenant	3	3	3	3	3
Firefighter/Engineer	6	6	6	6	6
Total Fire	12	12	12	12	12
Police					
<i>Patrol</i>					
Chief of Police	1	1	1	1	1
Deputy Chief of Police	1	1	1	1	1
Sergeant	3	3	4	4	4
Police Officer/Senior Police Officer	12	13	12	12	12
Patrol	17	18	18	18	18
<i>Records</i>					
Administrative Services Manager	1	1	1	1	1
Records Specialist/Senior Records & Evidence Specialist	2	2	2	2	2
Records	3	3	3	3	3
<i>Emergency Communications</i>					
Emergency Communications Manager	1	1	1	1	1
Operations Supervisor	1	1	1	1	1
Communications Oper/Senior Communications Oper	9	9	9	9	9
Emergency Communications FTE	11	11	11	11	11
Total Police	31	32	32	32	32
Library					
Library Director	1	1	1	1	1
Library Assistant/Senior Library Assistant	3	3	3	3	3
Total Library	4	4	4	4	4
Parks & Recreation					
<i>Aquatics</i>					
Aquatic Center Supervisor	1	-	1	1	1
Recreation Coordinator	1	1	1	1	0

Regular Full-Time Positions Budgeted by Department					2025-2026	
		2021-22	2022-23	2023-24	2024-25	Proposed
Head Lifeguard		-	3	3	3	3
	Aquatics	2	4	5	5	4
Recreation						
Parks Director		1	1	1	1	1
Recreation Manager		1	-	1	1	1
Recreation and Aquatics Supervisor		-	1	-	-	-
Recreation Coordinator		2	2	2	2	2
Administrative Assistant		1	1	1	1	1
	Recreation	5	5	5	5	5
Parks Maintenance						
Parks Maintenance Supervisor		1	1	-	-	-
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
	Parks Maintenance	4	4	5	5	5
	Total Parks	11	13	15	15	14
Public Works						
Administration/Engineering						
Public Works Director		1	1	1	1	1
Administrative Assistant/Management Analyst		1	1	1	1	1
City Engineer		1	1	1	1	1
Assistant City Engineer		1	1	1	1	1
Project Engineer		1	1	1	1	1
Senior GIS Specialist/GIS Administrator		1	1	1	1	1
Engineering Tech/Senior Engineering Tech		2	2	2	2	2
Engineering Admin Asst/Engineering Project Asst		1	1	1	1	1
Special Projects Coordinator (Temporary)		-	-	-	-	1

					2025-2026
Regular Full-Time Positions Budgeted by Department	2021-22	2022-23	2023-24	2024-25	Proposed
Admin/Engineering	9	9	9	9	10
Operations					
Internal Operations Manager	1	1	1	1	1
Field Operations Manager	1	1	1	1	1
Equipment Maintenance Supervisor	1	1	1	1	1
Equipment Servicer/Mechanic I/II	2	2	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 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
Maintenance Tech/Senior Building Facilities Tech	1	1	1	1	1
Maintenance Tech/Senior Maintenance Tech	1	1	1	1	1
Utility Worker I/II/Senior Utility Worker	8	8	8	8	8
Machine Mower/Utility Worker I	-	-	-	1	1
Operations	23	23	24	25	25
Total Public Works	32	32	33	34	35

Oregon State Budget Law requires budgets include the Full Time Equivalent (FTE) for each fund. 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 2025-26 FY Budget includes 116 regular full time employees and estimated additional FTE of 15.98.

2025-26 Capital Outlay	
Department/Description	Budgeted Amount
Administrative Services	
Vehicle - trainings, conferences, code compliance	30,397
Cyber security upgrades and backup connectivity	14,150
Community Development/Building	
Vehicle - building official	30,397
Emergency Communications	
Eventide auto recorder - backup	85,541
CAD to CAD connection with metro area joint CAD systems	30,831
Rugged laptops for mobility in emergencies (3)	10,000
Finance	
Municipal accounting software	150,000
Cyber security project	145,000 ⁽¹⁾
Fire	
Breathing air system	185,000 ⁽²⁾
LUCAS CPR device	30,000
Grind & resurface blacktop around Public Safety building	40,000
Parks	
Playground equipment - Lindstrom and Children's parks	10,000 ⁽³⁾
Lawn mowers (2)	25,000
Master parks plan	84,000 ⁽⁴⁾
Camera system upgrade	9,045
Police	
Dell ruggedized computers (9)	35,938
New patrol vehicle	80,000
Public Works	
Vehicle lifts	14,000
Shops access gate improvements	16,000
CCTV inspection camera, sewer	88,510

2025-26 Capital Outlay

Department/Description	Budgeted Amount
<p>Library</p> <p>Renovated library building, furniture, equipment</p> <p>(1) Cyber Security grant from Oregon Emergency Management: awarded</p> <p>(2) Assistant to Firefighters Grant (AFG): applied</p> <p>(3) Grants from Ford Family Foundation (\$5,000) and Pacific Power(\$2,000): will apply</p> <p>(4) Local Government Grant (LGG) from Oregon Parks and Recreation: awarded</p> <p>(5) Grant from National Endowment for Humanities: awarded</p>	<p>2,564,300 ⁽⁵⁾</p> <p>145,000</p> <p>175,750</p> <p>7,000</p> <p>50,000</p> <p>500,000</p>

2025-26 Budgeted Infrastructure Improvements

Department/Description	Budgeted Amount	Expected Completion
Water		
16th Street Water Distribution Project*	2,076,526	Dec 2025
Pipeline Road Waterline Resilience Project*	1,092,551	Nov 2025
Slow Sand Filter - sand replacement**	2,000,000	Jun 2027
Landslide Repair (27th & Grand)	180,000	Oct 2025
Waste Water		
Wastewater Lift Station Rehabilitation Project	3,589,909	Nov 2026
Wastewater Treatment Plant Improvement Project*	8,268,595	Aug 2026
Landslide Repair (27th & Grand)	320,000	Oct 2025
Storm/CSO		
CSO Monitor Replacement	150,000	Dec 2028
Streets		
2025 Paving Project	700,000	Dec 2025
Coxcomb Guardrail Repair	35,000	Oct 2025
15th & Marine ADA Ramp	50,000	Oct 2025
16th Street R/R Crossing	40,000	Jun 2026
Landslide Repairs		
Landslide repairs (27th& Grand)	100,000	Oct 2025
Cyber security project (OEM Grant)	145,000	2025-26
Trestles, Tracks, Bank Stabilization		
Trestle repair project	625,000	2025-26
Riverwalk, trestles, track - striping & maintenance	40,000	2025-26
Forest Management		
5 Year carbon credit verification & inventory	240,000	2025-26

<p><i>* Due to mandatory timelines for use of ARPA funding, those projects may be prioritized if limitations in staff capacity makes it necessary to push some infrastructure projects to the following</i></p> <p><i>** Project cost not yet established. Still sourcing sand.</i></p>		
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BUDGET SECTION

Summary of Requirements

Year Beginning July 1, 2025

Fund	Personal Services	Materials and Services	Capital Outlay	Transfers to Other Funds	Debt Service	Special Payments	Contingency	Total Expenditures	Ending Fund Balance	Total Requirements
001 General Fund (by department):										
City Council	33,840	23,990						57,830		57,830
City Manager	427,930	29,330						457,260		457,260
Human Resources	423,640	82,800						506,440		506,440
Municipal Court	83,100	69,600						152,700		152,700
Finance	876,140	195,030						1,071,170		1,071,170
City Attorney		112,500						112,500		112,500
Community Development	776,190	212,950						989,140		989,140
City Hall	10,530	63,450						73,980		73,980
Non-Departmental - Unallocated	1,390	1,149,202		1,675,677				2,826,269		2,826,269
Fire	2,825,250	373,580						3,198,830		3,198,830
Police	3,988,690	369,321						4,358,011		4,358,011
Library	624,320	212,395						836,715		836,715
Other	-	-	-	-	-	-	6,504,655	6,504,655	-	6,504,655
Total General Fund	10,071,020	2,894,148	-	1,675,677	-	-	6,504,655	21,145,500	-	21,145,500
102 Capital Improvement		502,000	612,400				200,000	1,314,400	1,644,800	2,959,200
104 Unemployment		56,500					0	56,500		56,500
122 Revolving Loan		230,600					64,380	294,980	0	294,980
128 Building Inspection	615,970	40,200	30,500	189,000			200,000	1,075,670	687,430	1,763,100
130 American Rescue Plan (ARP)			330,400				0	330,400		330,400
132 Emergency Communications	1,958,420	504,074	144,480	77,000			120,000	2,803,974	22,386	2,826,360
136 Special Police Projects	0	54,130					0	54,130		54,130
140 Astor West Area Special Projects		300,000	403,500				0	703,500		703,500
146 Parks Project		20,000	85,000				0	105,000	73,333	178,333
148 Maritime Memorial		10,000					5,000	15,000	10,600	25,600
158 Parks Operation (by department):										
Aquatics	634,360	316,345						950,705		950,705
Recreation/Administration	768,670	165,685	20,000	142,700				1,097,055		1,097,055
Maintenance	547,970	161,050	35,000					744,020		744,020
Other	-	-	-	-	-	-	75,000	75,000	1,174,420	1,249,420
160 Water SDC Reimbursement							24,600	24,600		24,600
161 Water SDC Improvement							130,045	130,045		130,045
162 Sewer SDC Reimbursement							22,100	22,100		22,100
163 Sewer SDC Improvement							3,670	3,670		3,670
164 Storm Water SDC Reimbursement							46,100	46,100		46,100
165 Storm Water SDC Improvement							41,080	41,080		41,080
166 Transportation SDC Reimbursement							-	-		-
167 Transportation SDC Improvement							353,600	353,600		353,600
168 Parks SDC Reimbursement							2,020	2,020		2,020
169 Parks SDC Improvement							17,040	17,040		17,040
170 Astoria Road District		75,000	805,000	63,100			200,000	1,143,100	463,300	1,606,400
172 State Tax Street				1,159,800			150,000	1,309,800	103,885	1,413,685
174 Highway Right of Way Reserve							31,430	31,430		31,430
176 Public Works Improvement		2,010,000	104,000	200,000	554,550		200,000	3,068,550		3,068,550
178 Public Works Capital Reserve			2,000,000				157,000	2,157,000		2,157,000
191 Library Bond Construction			2,509,300				-	2,509,300	-	2,509,300
194 Wastewater Lift Station Rehab		384,909	3,205,000				-	3,589,909		3,589,909
195 WWTP Improvement Project			8,268,595				-	8,268,595		8,268,595
196 16th St Water Distribution Project			2,076,526					2,076,526		2,076,526
197 Pipeline Rd Waterline Resilience Project			1,092,551					1,092,551		1,092,551
250 Local Improvement Debt Service								-		-
261 Library Bond Debt Service Fund					607,768			607,768		607,768

270	CSO Debt Service		30,000		300,000	1,767,864		100,000	2,197,864	910,331	3,108,195
301	Public Works (by department):										
	Engineering	1,738,110	196,460						1,934,570		1,934,570
	Shop and Yard	524,730	239,150	6,000					769,880		769,880
	Streets	396,600	385,100						781,700		781,700
	Sanitation	65,510	47,800						113,310		113,310
	Sewer	819,990	749,150	12,500	1,063,330				2,644,970		2,644,970
	Stormwater	136,990	140,400						277,390		277,390
	Water	1,348,960	961,230		1,163,330				3,473,520		3,473,520
	Other	-	-	-	-	-	-	104,870	104,870	-	104,870
	Total Public Works	5,030,890	2,719,290	18,500	2,226,660	-	-	104,870	10,100,210	-	10,100,210
325	Cemetery	128,590	34,295	15,000				100,000	277,885	361,415	639,300
330	17th Street Dock	32,930	151,500	300,000	140,000	119,000		140,665	884,095	-	884,095
401	Aquatic Facility Trust		10,000						10,000	7,296	17,296
403	Astoria Public Library Endowment		52,955						52,955	111,920	164,875
408	Cemetery Irreducible				36,000				36,000	1,070,400	1,106,400
410	Promote Astoria	143,420	1,015,103	685,000	506,500			200,000	2,550,023	812,977	3,363,000
412	Logan Memorial Library								-		-
414	Library Renovation			15,210					15,210		15,210
415	Custodial	-	-	-		-	-	-	-	-	-
	TOTAL ALL FUNDS	19,932,240	11,737,784	22,755,962	6,716,437	3,049,182	-	9,193,255	73,384,860	7,454,493	80,839,353



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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 38% of its revenue from Property tax, 6% from Franchise Fees, 15.1% from non-Ad Valorem Taxes, 37.5% 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.

All departments within the General Fund are overseen by a director who is responsible to the City Manager. The City Manager is responsible to the City Council.

City of Astoria, Oregon
Budget Document

GENERAL FUND

Historical Data			Budget for Fiscal Year 7/1/25 - 6/30/26			
Actual Data		Adopted Budget	Resources and Requirements	Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25		Budget Officer	Budget Committee	Governing Body
Resources						
8,587,121	9,036,919	7,193,200	Beginning Fund Balance	7,900,000		
146,875	145,344	110,000	Delinquent Ad Valorem Taxes	113,000		
3,102,165	3,273,298	3,089,760	Non Ad Valorem Taxes	3,194,500		
31,085	24,643	26,500	Licenses and Permits	18,000		
389,681	402,574	334,410	Charges for Services	375,000		
102,894	110,978	105,100	Fines and Forfeits	100,000		
37,556	-	-	Grant Funded Projects	-		
272,134	453,768	320,000	Interest Earnings	280,000		
			Transfers from Other Funds:			
414,600	414,600	414,600	Public Works Fund	745,300		
30,000	30,000	30,000	Emergency Communication Fund	77,000		
20,800	20,800	20,800	Building Inspection Fund	189,000		
22,000	22,000	-	Local Improvement Debt Service Fund	-		
-	-	1,440	Close Out Funds	-		
15,000	15,000	15,000	Parks Operations	142,700		
69,966	110,365	72,500	Miscellaneous	61,000		
13,241,877	14,060,289	11,733,310	Sub-Total Resources	13,195,500	-	-
7,708,737	7,885,555	7,734,000	Current Ad Valorem Taxes	7,950,000	-	-
20,950,614	21,945,844	19,467,310	Total Resources	21,145,500	-	-
Requirements (by department)						
16,996	15,566	27,420	City Council	57,830		
508,665	424,112	422,770	City Manager	457,260		
-	193,006	344,200	Human Resources	506,440		
114,315	114,321	136,780	Municipal Court	152,700		
807,829	997,717	995,407	Finance	1,071,170		
102,275	88,097	89,000	City Attorney	112,500		
553,676	643,124	871,320	Community Development	989,140		
57,832	53,768	82,101	City Hall	73,980		
863,971	852,462	1,214,955	Non-Departmental - Unallocated	1,150,592		
2,414,098	2,566,152	2,992,870	Fire	3,198,830		
3,310,076	3,539,628	3,990,769	Police	4,358,011		
554,180	665,121	727,510	Library	836,715		
9,303,913	10,153,074	11,895,102		12,965,168	-	-
Transfer to Other Funds						
6,000	-	-	Unemployment Trust	-	-	-
451,930	459,459	457,087	Emergency Communications Fund	464,177		
1,178,510	1,198,760	1,035,000	Parks Operation Fund	1,151,500		
650	315	10,000	UAP Transfer to Public Works Fund	30,000		
1,400	1,400	1,400	Special Police Projects Fund	-		
675,139	-	-	Special Community Projects - Astor West Ar	-		
1,000,000	-	-	Capital Improvement Fund	-		
30,000	30,000	30,000	Public Works - Landfill Monitoring	30,000		
3,343,629	1,689,934	1,533,487	Total Transfer to Other Funds	1,675,677	-	-
-	-	6,038,721	Contingency	6,504,655	-	-
12,647,542	11,843,008	19,467,310	Total Expenditures	21,145,500	-	-
8,303,072	10,102,836	-	Ending Fund Balance	-	-	-
20,950,614	21,945,844	19,467,310	Total Requirements	21,145,500	-	-

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

			<u>Budget for Fiscal Year 7/1/25 - 6/30/26</u>			
<u>Historical Data</u>		<u>Adopted Budget</u>		<u>Proposed by</u> Budget Officer	<u>Approved by</u> Budget Committee	<u>Adopted by</u> Governing Body
<u>Actual Data</u>						
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Resources and Requirements			
			<u>Personnel Services:</u>			
4,410	4,427	4,430	City Council	33,840		
445,588	411,874	397,930	City Manager	427,930		
-	186,507	268,760	Human Resources	423,640		
57,221	56,434	71,680	Municipal Court	83,100		
628,013	834,499	830,570	Finance	876,140		
388,300	490,449	723,870	Community Development	776,190		
11,089	4,383	15,791	City Hall	10,530		
199	729	1,320	Non-Departmental - Unallocated	1,390		
2,153,465	2,277,377	2,622,290	Fire	2,825,250		
3,037,841	3,220,551	3,620,690	Police	3,988,690		
386,846	511,959	569,300	Library	624,320		
7,112,972	7,999,189	9,126,631	Total Personnel Services	10,071,020	-	-
			<u>Materials & Services:</u>			
12,586	11,139	22,990	City Council	23,990		
63,077	12,238	24,840	City Manager	29,330		
-	6,499	75,440	Human Resources	82,800		
57,094	57,887	65,100	Municipal Court	69,600		
179,816	163,218	164,837	Finance	195,030		
102,275	88,097	89,000	City Attorney	112,500		
165,376	152,675	147,450	Community Development	212,950		
46,743	49,385	66,310	City Hall	63,450		
863,971	851,733	1,213,635	Non-Departmental - Unallocated	1,149,202		
260,633	288,775	370,580	Fire	373,580		
272,235	319,077	370,079	Police	369,321		
167,334	153,162	158,210	Library	212,395		
2,191,140	2,153,885	2,768,471	Total Materials & Services	2,894,148	-	-

Continued on Next Page

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

			<u>Budget for Fiscal Year 7/1/25 - 6/30/26</u>			
<u>Historical Data</u>		<u>Adopted Budget</u> FYE 6/30/25	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<u>Actual Data</u> FYE 6/30/23	FYE 6/30/24					
6,000	-	-	<u>Transfer to Other Funds:</u>			
451,930	459,459	457,087	Unemployment Trust	-	-	-
1,178,510	1,198,760	1,035,000	Emergency Communications Fund	464,177		
650	315	10,000	Parks Operation Fund	1,151,500		
1,400	1,400	1,400	UAP Transfer to Public Works Fund	30,000		
675,139	-	-	Special Police Projects Fund	-		
1,000,000	-	-	Special Community Projects - Astor West Area	-		
30,000	30,000	30,000	Capital Improvement Fund	-		
			Public Works - Landfill Monitoring	30,000		
3,343,629	1,689,934	1,533,487	Total Transfer to Other Funds	1,675,677	-	-
-	-	6,038,721	Contingency	6,504,655	-	-
<u>12,647,741</u>	<u>11,843,008</u>	<u>19,467,310</u>	Total Expenditures	<u>21,145,500</u>	<u>-</u>	<u>-</u>

Department: #1000 City Council

Purpose

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

Scope

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

Personnel

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

Members of Council:

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

New this year

An amendment to the City Charter was passed to update how the compensation for the Council is established. The citizen volunteer members of the budget committee now set the compensation for Council.

City of Astoria, Oregon
Budget Document
General

Expenditures (by department)
CITY COUNCIL # 1000

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/25 - 6/30/26</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
			Personnel Services:			
4,080	4,080	4,080	Regular Salaries	31,200		
311	311	330	Payroll Taxes	2,520		
19	36	20	Workers' Compensation	120		
4,410	4,427	4,430	Total Personnel Services	33,840	-	-
-	-	-	FTEs	-	-	-
			Materials and Services:			
1,261	193	500	Office Supplies	500		
2,910	4,065	1,200	Operating Supplies	4,200		
5,945	3,448	8,500	Conferences, Meetings & Travel	9,500		
-	-	7,000	Professional Services	5,000		
139	880	660	Memberships & Dues	660		
-	2,553	3,000	Communications	3,000		
2,331	-	2,130	Miscellaneous	1,130		
12,586	11,139	22,990	Total Materials and Services	23,990	-	-
16,996	15,566	27,420	Total Expenditures	57,830	-	-

General Fund				
CITY COUNCIL		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Personnel Services				
001-1000-410-2020	Straight Time - Regular	4,080	4,080	31,200
	Subtotal Regular Salaries	4,080	4,080	31,200
001-1000-415-2220	FICA Social Security	252	244	1,935
001-1000-415-2225	FICA Medicare	59	66	460
001-1000-415-2230	Insurance	0	0	
001-1000-415-2235	Retirement Contributions	0	0	
001-1000-415-2240	Worker Compensation	20	20	120
001-1000-415-2242	Paid Leave Oregon	16	20	125
	Subtotal Payroll Taxes	347	350	2,640
TOTAL PERSONNEL SERVICES		4,427	4,430	33,840
Materials and Services				
001-1000-510-3045	General Office Supplies	193	500	500
	Subtotal Office Supplies	193	500	500
001-1000-515-3310	General Operating Supplies	4,065	1,200	4,200
	Subtotal Operating Supplies	4,065	1,200	4,200
001-1000-615-4220	League of Oregon Cities	0	0	1,000
001-1000-615-4260	Conference / Meeting Expenses	3,448	8,500	8,500
	Subtotal Conferences, Meetings & Travel	3,448	8,500	9,500
001-1000-620-4540	Professional Services General	0	7,000	5,000
	Subtotal Professional Services General	0	7,000	5,000
001-1000-630-4720	Sister City International	880	660	660
	Subtotal Memberships & Dues	880	660	660
001-1000-635-4920	Cell Phones	2,553	3,000	3,000
	Subtotal Communications	2,553	3,000	3,000
001-1000-675-6035	General - Miscellaneous	0	2,130	1,130
	Subtotal Miscellaneous	0	2,130	1,130
TOTAL MATERIALS & SERVICES		11,139	22,990	23,990
TOTAL CITY COUNCIL		15,566	27,420	57,830

Department: City Manager #1101

Purpose

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

Scope

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

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

The City Manager is directly responsible to the City Council.

Personnel

Two full-time regular positions

City of Astoria, Oregon
Budget Document
GENERAL FUND

Expenditures (by department)
CITY MANAGER # 1101

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/25 - 6/30/26</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
			Personnel Services:			
325,709	295,804	265,300	Regular Salaries	280,100		
17,119	-	-	Extra Help	-		
26,822	18,577	21,060	Payroll Taxes	22,420		
21,326	34,655	36,930	Insurance	41,760		
54,307	62,543	74,230	Retirement Contributions	83,150		
305	295	410	Workers' Compensation	500		
445,588	411,874	397,930	Total Personnel Services	427,930	-	-
3.5	2.0	2.0	FTEs	2.0	2.0	2.0
			Materials and Services:			
217	858	1,400	Office Supplies	1,400		
2,867	-	250	Operating Supplies	250		
10,687	2,766	7,200	Conferences, Meetings & Travel	8,200		
43,502	-	250	General Professional Services	3,500		
2,684	3,179	2,060	Memberships & Dues	2,300		
1,927	4,525	12,600	Miscellaneous	12,600		
1,193	910	1,080	Technology Services	1,080		
63,077	12,238	24,840	Total Materials and Services	29,330	-	-
			Capital Outlay:			
-	-	-	Machinery and Equipment	-	-	-
508,665	424,112	422,770	Total Expenditures	457,260	-	-

General Fund Expenditures				
CITY MANAGER		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Personnel Services				
001-1101-410-2020	Straight Time - Regular	258,931	262,940	277,400
	Subtotal Regular Salaries	258,931	262,940	277,400
001-1101-410-2045	Overtime	2,864	2,360	2,700
001-1101-410-2085	Extra Help	0	0	
001-1101-415-2220	FICA Social Security	14,045	15,903	17,050
001-1101-415-2225	FICA Medicare	3,730	4,212	4,410
001-1101-415-2230	Insurance	34,655	36,930	41,760
001-1101-415-2235	Retirement Contributions	62,543	74,230	83,150
001-1101-415-2240	Worker Compensation	295	410	500
001-1101-415-2242	Paid Leave Oregon	802	945	960
	Subtotal Payroll Taxes	118,934	134,990	150,530
TOTAL PERSONNEL SERVICES		377,865	397,930	427,930
Materials and Services				
001-1101-510-3040	Printer Cartridges & Supplies	407	700	700
001-1101-510-3045	General Office Supplies	451	700	700
	Subtotal Office Supplies	858	1,400	1,400
001-1101-515-3310	General Operating Supplies	0	250	250
	Subtotal Operating Supplies	0	250	250
001-1101-615-4220	League of Oregon Cities	404	800	800
001-1101-615-4225	OOCMA Spring / Summer	0	750	750
001-1101-615-4227	ICMA	1,375	2,250	2,250
001-1101-615-4230	CCIS	0	400	400
001-1101-615-4260	Conference / Meeting Expenses	0	0	1,000
001-1101-615-4265	Travel: Conferences & Meetings	2,766	3,000	3,000
	Subtotal Conferences, Meetings & Travel	4,545	7,200	8,200
001-1101-620-4540	Professional Services General	0	250	3,500
	Subtotal Professional Services General	0	250	3,500
001-1101-630-4730	ICMA	1,400	1,400	1,400
001-1101-630-4735	OCCMA	0	660	900
001-1101-630-4736	Soc for Human Rsrc Mgmt	0	0	0
001-1101-630-4737	Local Gvmnt Personnel Inst	0	0	0
001-1101-630-4765	APA-AICP Certification	0	0	0
	Subtotal Memberships & Dues	1,400	2,060	2,300
001-1101-675-5920	Employee Recognition	4,377	12,000	12,000
001-1101-675-6035	General - Miscellaneous	143	600	600
	Subtotal Miscellaneous	4,520	12,600	12,600
001-1101-685-6205	Computer Software	311	450	450
001-1101-685-6207	Non-Contract IT Services	599	630	630
001-1101-685-6245	Computer Hardware	0	0	0
	Subtotal Technology	910	1,080	1,080
TOTAL MATERIALS & SERVICES		12,233	24,840	29,330
TOTAL CITY MANAGER		390,098	422,770	457,260

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 of 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 2024, the City completed 50 recruitments, received and reviewed 495 applications and hired 32 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

Two full-time regular positions

New this year

The proposed budget includes a second HR Specialist position.

City of Astoria, Oregon
Budget Document
GENERAL FUND

Expenditures (by department)
HUMAN RESOURCES # 1102

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/25 - 6/30/26</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
			Personnel Services:			
-	126,930	180,510	Regular Salaries	257,990		
-	14,614	1,670	Extra Help	-		
-	11,384	14,670	Payroll Taxes	20,770		
-	4,014	28,100	Insurance	63,760		
-	29,411	43,530	Retirement Contributions	80,700		
-	154	280	Workers' Compensation	420		
-	186,507	268,760	Total Personnel Services	423,640	-	-
-	1.5	2.0	FTEs	3.0	3.0	3.0
			Materials and Services:			
-	1,765	4,687	Office Supplies	3,000		
-	299	-	Operating Supplies	3,000		
-	1,392	2,720	Conferences, Meetings & Travel	3,000		
-	56	45,000	General Professional Services	45,000		
-	2,151	2,133	Memberships & Dues	2,800		
-	-	3,500	Advertising	3,500		
-	836	17,400	Technology Services	22,500		
-	6,499	75,440	Total Materials and Services	82,800	-	-
			Capital Outlay:			
-	-	-	Machinery and Equipment	-	-	-
-	193,006	344,200	Total Expenditures	506,440	-	-

General Fund Expenditures				
HUMAN RESOURCES		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Personnel Services				
001-1102-410-2020	Straight Time - Regular	126,930	180,510	256,070
	Subtotal Regular Salaries	126,930	180,510	256,070
001-1102-410-2045	Overtime	0	0	1,920
001-1102-410-2085	Extra Help	14,614	1,670	0
001-1102-415-2220	FICA Social Security	8,765	11,007	15,990
001-1102-415-2225	FICA Medicare	2,049	2,934	3,500
001-1102-415-2230	Insurance	4,014	28,100	63,760
001-1102-415-2235	Retirement Contributions	29,411	43,530	80,700
001-1102-415-2240	Worker Compensation	154	280	420
001-1102-415-2242	Paid Leave Oregon	570	729	1,280
	Subtotal Payroll Taxes	59,577	88,250	167,570
TOTAL PERSONNEL SERVICES		186,507	268,760	423,640
Materials and Services				
001-1102-510-3040	Printer Cartridges & Supplies	475	1,000	500
001-1102-510-3045	General Office Supplies	1,290	3,687	5,500
	Subtotal Office Supplies	1,765	4,687	6,000
001-1102-515-3310	General Operating Supplies	299	0	0
	Subtotal Operating Supplies	299	0	0
001-1102-615-4260	Conference / Meeting Expenses	0	0	
001-1102-615-4265	Travel: Conferences & Meetings	1,392	2,720	3,000
	Subtotal Conferences, Meetings & Travel	1,392	2,720	3,000
001-1102-620-4410	Personnel Legal Services	0	45,000	45,000
001-1102-620-4540	Professional Services General	56	0	0
	Subtotal Professional Services General	56	45,000	45,000
001-1102-630-4736	Professional Membership	364	0	1,000
001-1102-630-4737	Local Government Personnel Ins	1,487	588	0
001-1102-630-4738	Drug/CDL Consortium	300	1,545	1,800
	Subtotal Memberships & Dues	2,151	2,133	2,800
001-1102-640-5022	Advertising - Recruitment	0	3,500	3,500
	Subtotal Advertising	0	3,500	3,500
001-1102-685-6205	Computer Software	836	400	500
001-1102-685-6208	HR Information System Software	0	14,000	14,000
001-1102-685-6209	HR Recruitment Software	0	3,000	6,000
001-1102-685-6245	Computer Hardware	0	0	2,000
	Subtotal Technology	836	17,400	22,500
TOTAL MATERIALS & SERVICES		6,499	75,440	82,800
TOTAL HUMAN RESOURCES		193,006	344,200	506,440

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. In the 2023-24 fiscal year, the court received 633 citations and 495 parking citations for a total of 1,128 citations (1,337 offences.) 533 of those were adjudicated. As of April 8th, 2025 in the current fiscal year, the court has received 675 citations and 629 parking citations for a total of 1,304 citations (1,439 offences.) As of April 8th, 381 citations have been adjudicated.

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 7/1/25 - 6/30/26</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>	Resources and Requirements	Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25		Budget Officer	Budget Committee	Governing Body
			Personnel Services:			
41,823	30,072	39,180	Regular Salaries	47,100		
3,168	2,287	3,160	Payroll Taxes	3,800		
16,354	19,920	19,920	Insurance	20,130		
7,905	4,095	9,360	Retirement Contributions	11,980		
58	60	60	Workers' Compensation	90		
57,221	56,434	71,680	Total Personnel Services	83,100	-	-
0.9	0.9	1.0	FTEs	0.8	0.8	0.8
			Materials and Services:			
1,689	2,765	1,600	Office Supplies	2,500		
-	797	500	Conferences, Meetings & Travel	1,000		
36,084	36,097	39,300	Professional Services	40,100		
-	200	500	Memberships & Dues	500		
3,144	3,144	3,500	Technology Services	3,500		
16,177	14,884	19,700	Miscellaneous	22,000		
57,094	57,887	65,100	Total Materials and Services	69,600	-	-
			Capital Outlay			
-	-	-	Machinery & Equipment	-	-	-
114,315	114,321	136,780	Total Expenditures	152,700	-	-

General Fund Expenditures				
MUNICIPAL COURT		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Personnel Services				
001-1400-410-2020	Straight Time - Regular	30,072	39,180	47,100
	Subtotal Regular Salaries	30,072	39,180	47,100
001-1400-410-2085	Extra Help	0	0	
001-1400-415-2220	FICA Social Security	1,758	2,373	2,860
001-1400-415-2225	FICA Medicare	411	632	760
001-1400-415-2230	Insurance	11,388	19,920	20,130
001-1400-415-2235	Retirement Contributions	4,095	9,360	11,980
001-1400-415-2240	Worker Compensation	55	60	90
001-1400-415-2242	Paid Leave Oregon	118	155	180
	Subtotal Payroll Taxes	17,825	32,500	36,000
TOTAL PERSONNEL SERVICES		47,897	71,680	83,100
Materials and Services				
001-1400-510-3045	General Office Supplies	2,765	1,600	2,500
	Subtotal Office Supplies	2,765	1,600	2,500
001-1102-515-3310	General Operating Supplies	0	0	0
	Subtotal Operating Supplies	0	0	0
001-1400-615-4265	Travel: Conferences & Meetings	797	500	1,000
	Subtotal Conferences, Meetings & Travel	797	500	1,000
001-1400-620-4325	Municipal Court Judge	36,084	36,100	36,100
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	100	0
001-1400-620-4540	Interpreter Fees	13	100	1,000
	Subtotal Professional Services General	36,097	39,300	40,100
001-1400-630-4750	Various Dues	200	500	500
	Subtotal Memberships & Dues	200	500	500
001-1400-675-5925	Credit Card Processing Fees	1,118	1,700	2,000
001-1400-675-6040	State Assessments on Fines	13,766	18,000	20,000
	Subtotal Miscellaneous	14,884	19,700	22,000
001-1400-685-6280	Municipal Court Software Maint	3,144	3,500	3,500
	Subtotal Technology	3,144	3,500	3,500
TOTAL MATERIALS & SERVICES		57,887	65,100	69,600
TOTAL MUNICIPAL COURT		105,784	136,780	152,700

Fund: General #001
Department: Finance #1600

Purpose

The Finance and Administration Department manages the financial resources and activities of the City. Records management, 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 and the Elections Official.

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 116 full time and as many as 70 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

Six full-time and one half-time positions

New this year

The City has released a Request for Proposal (RFP) for new municipal accounting software. This will allow us to modernize processes, improve efficiency, decrease errors, and ultimately increase staff capacity.

City of Astoria, Oregon
Budget Document
GENERAL FUND

Expenditures (by department)
FINANCE # 1600

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/25 - 6/30/26</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
			Personnel Services:			
416,702	571,574	523,230	Regular Salaries	536,660		-
-	-	24,240	Extra Help	26,910		-
31,669	45,060	44,080	Payroll Taxes	45,370		-
81,912	95,627	107,380	Insurance	107,130		-
97,267	121,398	130,800	Retirement Contributions	159,080		-
<u>463</u>	<u>840</u>	<u>840</u>	Workers' Compensation	<u>990</u>		-
628,013	834,499	830,570	Total Personnel Services	876,140	-	-
6.3	6.3	6.5	FTEs	6.6	6.6	6.6
			Materials and Services:			
5,527	5,023	5,500	Office Supplies	10,030		-
-	130	500	Repair & Maintenance Supplies	500		-
-	125	4,000	Training	2,000		-
616	938	6,000	Conferences, Meetings & Travel	6,000		-
110,555	91,141	74,400	Professional Services	95,400		-
1,114	735	1,440	Memberships & Dues	1,350		-
32	-	60	Communications	50		-
1,962	2,117	2,500	Advertising	2,500		-
1,184	953	2,500	Printing & Binding	3,000		-
2,248	-	1,200	Repair & Maintenance Services	1,000		-
338	463	1,000	Miscellaneous	1,000		-
<u>56,240</u>	<u>61,593</u>	<u>65,737</u>	Technology Services	<u>72,200</u>		-
179,816	163,218	164,837	Total Materials and Services	195,030	-	-
			Capital Outlay:			
-	-	-	Machinery & Equipment	-	-	-
<u>807,829</u>	<u>997,717</u>	<u>995,407</u>	Total Expenditures	<u>1,071,170</u>	<u>-</u>	<u>-</u>

General Fund Expenditures				
FINANCE		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Personnel Services				
001-1600-410-2020	Straight Time - Regular	571,529	523,230	534,510
	Subtotal Regular Salaries	571,529	523,230	534,510
001-1600-410-2045	Overtime	45	0	2,150
001-1600-410-2085	Extra Help	0	24,240	26,910
001-1600-415-2220	FICA Social Security	34,657	33,074	34,680
001-1600-415-2225	FICA Medicare	8,105	8,816	8,180
001-1600-415-2230	Insurance	95,627	107,380	107,130
001-1600-415-2235	Retirement Contributions	121,398	130,800	159,080
001-1600-415-2240	Worker Compensation	633	840	990
001-1600-415-2242	Paid Leave Oregon	2,298	2,190	2,510
	Subtotal Payroll Taxes	262,763	307,340	341,630
TOTAL PERSONNEL SERVICES		834,292	830,570	876,140
Materials and Services				
001-1600-510-3045	General Office Supplies	5,023	5,500	10,030
	Subtotal Office Supplies	5,023	5,500	10,030
001-1600-525-3640	Other Repair & Maint Supplies	130	500	500
	Subtotal Repair & Maintenance	130	500	500
001-1600-610-4055	Computer Training	125	4,000	2,000
	Subtotal Training	125	4,000	2,000
001-1600-615-4265	Travel: Conferences & Meetings	938	6,000	6,000
	Subtotal Conferences, Meetings & Travel	938	6,000	6,000
001-1600-620-4345	Audit Fees	57,745	60,000	61,000
001-1600-620-4346	OPEB Preparation Fee	3,733	4,000	4,000
001-1600-620-4350	State Filing Fee	350	400	400
001-1600-620-4540	Professional Services General	29,313	10,000	30,000
	Subtotal Professional Services General	91,141	74,400	95,400
001-1600-630-4736	Society of Human Resources	0	250	0
001-1600-630-4740	Other Dues and Fees	255	240	350
001-1600-630-4745	OGFOA	120	600	600
001-1600-630-4746	OSCPA	360	350	400
	Subtotal Memberships & Dues	735	1,440	1,350
001-1600-635-4975	Postage	0	60	50
	Subtotal Postage	0	60	50
001-1600-640-5020	Advertising Legal Ads / LL	0	1,000	0
001-1600-640-5025	Advertising-Budget Notices	2,117	1,500	2,500
	Subtotal Advertising	2,117	2,500	2,500
001-1600-650-5145	General Printing & Binding	953	2,500	3,000
	Subtotal Printing & Binding	953	2,500	3,000

General Fund Expenditures				
FINANCE		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
001-1600-660-5825	General Repair & Maintenance	0	1,200	1,000
	Subtotal Repair & Maintenance	0	1,200	1,000
001-1600-675-6035	General - Miscellaneous	463	1,000	1,000
	Subtotal Miscellaneous	463	1,000	1,000
001-1600-685-6205	Computer Software	716	2,000	1,000
001-1600-685-6207	Non-Contract IT Services	700	500	1,200
001-1600-685-6247	Financial Software Maintenance	60,177	63,237	70,000
	Subtotal Technology	61,593	65,737	72,200
TOTAL MATERIALS & SERVICES		163,218	164,837	195,030
TOTAL FINANCE		997,510	995,407	1,071,170

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 provides for no staff positions. Services are currently provided by agreement with Attorney Blair Henningsgaard.

New this year

The proposed budget includes an increase in City Attorney Henningsgaard's contract.

City of Astoria, Oregon
Budget Document
GENERAL FUND

Expenditures (by department)
CITY ATTORNEY # 1800

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/25 - 6/30/26</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
-	-	1,000	Materials and Services:			
95,740	87,648	87,000	Conferences Meetings & Travel	500		
6,535	449	1,000	Professional Services	102,000		
			Miscellaneous	10,000		
<u>102,275</u>	<u>88,097</u>	<u>89,000</u>	Total Expenditures	<u>112,500</u>	<u>-</u>	<u>-</u>

Detail Information 2025-26

GENERAL FUND (001)

CITY ATTORNEY (1800)

Materials and Services (615 - 675)

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

General Fund Expenditures				
CITY ATTORNEY		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Materials and Services				
001-1800-615-4220	League Of Oregon Cities	364	1,000	500
	Subtotal Conferences, Meetings & Travel	364	1,000	500
001-1800-620-4355	City Attorney Consortium	87,648	87,000	102,000
	Subtotal Professional Services General	87,648	87,000	102,000
001-1800-675-6035	General - Miscellaneous	85	1,000	10,000
	Subtotal Miscellaneous	85	1,000	10,000
TOTAL MATERIALS & SERVICES		88,097	89,000	112,500
TOTAL CITY ATTORNEY		88,097	89,000	112,500

Fund: General #001
Department: Community Development #2001

Purpose

The Community Development Department (CDD) plays a vital role in shaping Astoria's built environment, safeguarding its rich historic character, and ensuring that growth and change are thoughtfully managed for future generations. The department is responsible for both current and long-range planning functions, building permits and inspections, code compliance, economic development, housing, and historic preservation.

Scope of Services

The department 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.

CDD planning staff intake approximately 150 planning permits annually and lead legislative initiatives and special projects. These permits encompass a wide range of actions such as variances, conditional use permits, lot line adjustments, historic design review, transient lodging licenses, and subdivision plats. The department also guides long-range efforts such code amendments, area plans, housing and economic development initiatives or strategies, and initiatives aimed at improving livability.

The department receives around 500 code complaints annually. About half of these cases are resolved through voluntary compliance following initial contact. The remainder require further investigation, formal violation notices, or referral to Municipal Court when necessary.

Personnel

Five full-time regular positions

New this year

The proposed budget includes funds for a comprehensive Development Review Audit and to implement process improvements.

City of Astoria, Oregon
Budget Document
GENERAL FUND

Expenditures (by department)
COMMUNITY DEVELOPMENT # 2001

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/25 - 6/30/26</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
			Personnel Services:			
257,723	340,821	462,620	Regular Salaries	459,960		
3,713	4,406	7,500	Extra Help	7,500		
20,281	27,438	37,850	Payroll Taxes	37,630		
54,604	57,922	102,840	Insurance	133,660		
50,760	58,010	110,250	Retirement Contributions	133,300		
1,219	1,852	2,810	Workers' Compensation	4,140		
388,300	490,449	723,870	Total Personnel Services	776,190	-	-
3.0	3.0	5.0	FTEs	5.1	5.1	5.1
			Materials and Services:			
4,743	3,294	3,000	Office Supplies	3,000		
1,241	1,207	2,500	Operating Supplies	3,400		
3,374	6,770	10,600	Conferences, Meetings & Travel	10,100		
133,519	112,698	105,000	Professional Services	165,000		
11,757	9,611	4,050	Memberships & Dues	14,050		
1,464	1,976	2,000	Postage	2,000		
5,734	5,396	9,000	Advertising	10,000		
607	194	500	Printing & Binding	500		
1,626	800	3,000	Repair & Maintenance Services	2,100		
176	5,000	5,000	Projects Funded by Grants	-		
1,135	5,729	2,800	Technology Services	2,800		
165,376	152,675	147,450	Total Materials and Services	212,950	-	-
			Capital Outlay:			
-	-	-	Machinery & Equipment	-	-	-
553,676	643,124	871,320	Total Expenditures	989,140	-	-

General Fund Expenditures				
COMMUNITY DEVELOPMENT		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Personnel Services				
001-2001-410-2020	Straight Time - Regular	340,821	462,620	459,960
	Subtotal Regular Salaries	340,821	462,620	459,960
001-2001-410-2045	Overtime	0	0	
001-2001-410-2085	Extra Help	4,406	7,500	7,500
001-2001-415-2220	FICA Social Security	21,112	28,401	29,030
001-2001-415-2225	FICA Medicare	4,937	7,570	6,750
001-2001-415-2230	Insurance	57,922	102,840	133,660
001-2001-415-2235	Retirement Contributions	58,010	110,250	133,300
001-2001-415-2240	Worker Compensation	1,852	2,810	4,140
001-2001-415-2242	Paid Leave Oregon	1,389	1,879	1,850
	Subtotal Payroll Taxes	149,628	261,250	316,230
TOTAL PERSONNEL SERVICES		490,449	723,870	776,190
Materials and Services				
001-2001-510-3045	General Office Supplies	3,294	3,000	3,000
	Subtotal Office Supplies	3,294	3,000	3,000
001-2001-515-3120	Books / Periodicals	366	0	400
001-2001-515-3180	Fuel Oil Lubricants	101	500	500
001-2001-515-3310	General Operating Supplies	740	2,000	2,500
	Subtotal General Operating Supplies	1,207	2,500	3,400
001-2001-615-4260	Conference / Meeting Expenses	1,352	4,000	4,000
001-2001-615-4265	Travel: Conferences & Meetings	5,418	5,600	5,600
001-2001-615-4266	Boards and Commission Training	0	1,000	500
	Subtotal Conferences, Meetings & Travel	6,770	10,600	10,100
001-2001-620-4540	Professional Services General	112,698	105,000	165,000
	Subtotal Professional Services General	112,698	105,000	165,000
001-2001-630-4750	Various Dues	463	700	500
001-2001-630-4760	Crest	7,030	500	10,000
001-2001-630-4765	OCPDA - APA	1,074	2,100	2,500
001-2001-630-4775	Historic Preservation	794	500	800
001-2001-630-4780	Columbia-Pacific Economic Dev	250	250	250
	Subtotal Memberships & Dues	9,611	4,050	14,050
001-2001-635-4975	Postage	1,976	2,000	2,000
	Subtotal Postage	1,976	2,000	2,000
001-2001-640-5030	Advertising Public Notices	5,396	9,000	10,000
	Subtotal Advertising	5,396	9,000	10,000
001-2001-650-5145	General Printing & Binding	194	500	500
	Subtotal Printing & Binding	194	500	500

General Fund Expenditures				
COMMUNITY DEVELOPMENT		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
001-2001-660-5620	Office Machines	702	1,000	1,000
001-2001-660-5785	Motor Vehicles /Auto Body Shop	66	2,000	1,000
001-2001-660-5825	General Repair & Maintenance	32	0	100
	Subtotal Repair & Maintenance	800	3,000	2,100
001-2001-680-6120	Historic Preservation Assistan	0	0	
001-2001-680-6125	CZM Assistance	5,000	5,000	0
	Subtotal Grant Funded Projects	5,000	5,000	0
001-2001-685-6205	Computer Software	2,784	2,800	2,800
001-2001-685-6207	Non-Contract IT Services	0	0	0
001-2001-685-6245	Computer Hardware	2,945	0	0
	Subtotal Technology	5,729	2,800	2,800
TOTAL MATERIALS & SERVICES		152,675	147,450	212,950
TOTAL COMMUNITY DEVELOPMENT		643,124	871,320	989,140

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 7/1/25 - 6/30/26</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
			Personnel Services:			
-	-	-	Extra Help	-	-	
6,188	2,454	8,121	Interfund Wages	5,350		
479	192	660	Payroll Taxes	430		
2,942	950	4,060	Insurance	2,660		
1,362	494	2,420	Retirement Contributions	1,690		
118	293	530	Workers' Compensation	400		
11,089	4,383	15,791	Total Personnel Services	10,530	-	-
0.1	0.1	0.1	FTEs	0.1	0.1	0.1
			Materials and Services:			
456	1,270	1,000	Operating Supplies	1,200		
5,656	6,371	7,000	Repair & Maintenance Supplies	7,000		
25,517	23,765	40,250	Professional Services	34,750		
15,114	17,979	18,060	Public Utility Services	20,500		
-	-	-	Miscellaneous	-		
46,743	49,385	66,310	Total Materials and Services	63,450	-	-
57,832	53,768	82,101	Total Expenditures	73,980	-	-

General Fund Expenditures				
CITY HALL		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Personnel Services				
001-2200-410-2085	Extra Help	68	0	
001-2200-412-2095	Interfund Wages	2,386	8,121	5,350
001-2200-415-2220	FICA Social Security	149	496	330
001-2200-415-2225	FICA Medicare	34	132	80
001-2200-415-2230	Insurance	950	4,060	2,660
001-2200-415-2235	Retirement Contributions	494	2,420	1,690
001-2200-415-2240	Worker Compensation	293	530	400
001-2200-415-2242	Paid Leave Oregon	9	32	20
	Subtotal Payroll Taxes	4,383	15,791	10,530
TOTAL PERSONNEL SERVICES		4,383	15,791	10,530
Materials and Services				
001-2200-515-3265	Custodial Supplies	1,270	1,000	1,200
	Subtotal General Operating Supplies	1,270	1,000	1,200
001-2200-525-3520	Building Materials / Supplies	823	1,000	1,000
001-2200-525-3640	Other Repair & Maint Supplies	5,548	6,000	6,000
	Subtotal Repair & Maintenance	6,371	7,000	7,000
001-2200-620-4365	Janitorial Services	13,184	13,600	14,100
001-2200-620-4370	Pest Control	0	150	150
001-2200-620-4375	Elevator Maintenance	7,741	15,500	10,000
001-2200-620-4376	Fire Alarm System Svcs	569	1,500	1,000
001-2200-620-4540	Professional Services General	2,271	9,500	9,500
	Subtotal Professional Services General	23,765	40,250	34,750
001-2200-655-5205	ELEC City Hall	11,561	12,000	13,000
001-2200-656-5475	Natural Gas - City Hall	3,112	3,010	3,500
001-2200-657-5505	Sanitation-City Hall	3,306	3,050	4,000
	Subtotal Public Utility Services	17,979	18,060	20,500
TOTAL MATERIALS & SERVICES		49,385	66,310	63,450
TOTAL CITY HALL		53,768	82,101	73,980

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 2025-26 FY Budget.

Personnel

No personnel positions are funded in the Non-Departmental 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 7/1/25 - 6/30/26</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 6/30/23	FYE 6/30/24	FYE 6/30/25				
			Personnel Services:			
-	269	680	Interfund Wages	690		
-	20	60	FICA Taxes	70		
-	134	340	Insurance	350		
176	277	200	Retirement Contributions	220		
<u>23</u>	<u>29</u>	<u>40</u>	Worker Compensation	<u>60</u>		
199	729	1,320	Total Personnel Services	1,390	-	-
0.1	0.1	0.1	FTEs	0.1	0.1	0.1
			Materials and Services:			
1,817	1,070	2,000	Office Supplies	2,000		
2,754	1,469	3,000	Operating Supplies	3,000		
-	180	5,000	Repair & Maintenance Supplies	3,500		
321,795	174,355	381,260	Professional Services	296,430		
12,801	13,386	15,500	Memberships & Dues	14,500		
33,349	31,865	40,280	Communications	38,000		
316	-	400	Advertising	500		
388,234	463,648	555,695	Insurance	581,472		
-	-	4,000	Rentals	4,000		
84,779	147,873	192,500	Miscellaneous	190,800		
<u>18,126</u>	<u>17,887</u>	<u>14,000</u>	Non-Contract IT Services	<u>15,000</u>		
863,971	851,733	1,213,635	Total Materials and Services	1,149,202	-	-
			Transfer to Other Funds:			
6,000	-	-	Unemployment Trust	-	-	-
451,930	459,459	457,087	Emergency Communications Fund	464,177		
1,178,510	1,198,760	1,035,000	Parks Operation Fund	1,151,500		
650	315	10,000	UAP Transfer to Public Works Fund	30,000		
1,400	1,400	1,400	Special Police Projects Fund	-		
675,139	-	-	Special Community Projects - Astor West Area	-		
1,000,000	-	-	Capital Improvement Fund	-		
<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	Public Works - Landfill Monitoring	<u>30,000</u>		
<u>3,343,629</u>	<u>1,689,934</u>	<u>1,533,487</u>	Total Transfer to Other Funds	<u>1,675,677</u>	-	-
<u>4,207,799</u>	<u>2,542,396</u>	<u>2,748,442</u>	Total Expenditures	<u>2,826,269</u>	-	-

General Fund Expenditures				
NON-DEPARTMENTAL		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Personnel Services				
001-2400-412-2095	Interfund Wages	269	680	690
001-2400-415-2220	FICA Social Security	16	43	40
001-2400-415-2225	FICA Medicare	3	12	20
001-2400-415-2230	Insurance	134	340	350
001-2400-415-2235	Retirement Contributions	277	200	220
001-2400-415-2240	Worker Compensation	29	40	60
001-2400-415-2242	Paid Leave Oregon	1	5	10
Subtotal Payroll Taxes		729	1,320	1,390
TOTAL PERSONNEL SERVICES		729	1,320	1,390
001-2400-510-3030	Paper	1,070	2,000	2,000
Subtotal Office Supplies		1,070	2,000	2,000
001-2400-515-3310	General Operating Supplies	1,469	3,000	3,000
Subtotal General Operating Supplies		1,469	3,000	3,000
001-2400-525-3640	Other Repair & Maint Supplies	180	5,000	3,500
Subtotal Repair and Maintenance Supplies		180	5,000	3,500
001-2400-620-4390	Network Maintenance	57,847	68,500	141,430
001-2400-620-4395	Email Hostng	0	2,000	2,000
001-2400-620-4400	Internet Connectivity	15,665	22,000	22,000
001-2400-620-4402	Website Hosting	11,325	10,800	15,000
001-2400-620-4405	Website Consulting	0	1,000	1,000
001-2400-620-4410	Personnel Legal Services	19,303	0	0
001-2400-620-4411	General Legal Services	114	25,000	25,000
001-2400-620-4415	General Professional Services	27,819	194,960	50,000
001-2400-620-4440	Post Retirement Contract	12,000	12,000	0
001-2400-620-4537	ABC Transcription Svcs	19,548	30,000	25,000
001-2400-620-4539	VOIP Cisco/Obsidian Support	10,734	15,000	15,000
Subtotal Professional Services General		174,355	381,260	296,430
001-2400-630-4750	Various Dues/Fees	0	2,000	
001-2400-630-4785	League Of Oregon Cities	8,886	9,000	10,000
001-2400-630-4796	CEDR	4,500	4,500	4,500
Subtotal Memberships & Dues		13,386	15,500	14,500
001-2400-635-4920	Cell Phones	20,996	22,000	22,000
001-2400-635-4930	Telephone	6,714	8,280	8,000
001-2400-635-4975	Postage	4,155	10,000	8,000
Subtotal Communication		31,865	40,280	38,000
001-2400-640-5020	Advertising Legal Ads / Notice	0	400	500
Subtotal Advertising		0	400	500
001-2400-645-5060	Insurance - Liability / EAP	463,648	555,695	581,472
Subtotal Insurance		463,648	555,695	581,472
001-2400-665-5860	Photocopy Machines	2,803	4,000	4,000
Subtotal Repair & Maintenance		2,803	4,000	4,000

General Fund Expenditures				
NON-DEPARTMENTAL		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
001-2400-675-5925	Credit Card Processing Fees	10,549	14,000	12,000
001-2400-675-5940	Taxes And Assesments	3,425	3,500	3,800
001-2400-675-5950	Housing & Homeless Projects	34,000	75,000	75,000
001-2400-675-5980	Other Community Funding	97,060	100,000	100,000
	Subtotal Miscellaneous	145,034	192,500	190,800
001-2400-685-6207	Non-Contract IT Services	17,887	14,000	15,000
	Subtotal Technology	17,887	14,000	15,000
001-2400-685-6208	HR Information System	14,401	0	0
001-2400-685-6209	Human Resource iApplicants	2,905	0	0
	Subtotal Human Resource Software	17,306	0	0
TOTAL MATERIALS & SERVICES		869,003	1,213,635	1,149,202
001-2400-850-7520	Transfer to Unemployment Fund	0	0	0
001-2400-850-7522	Transfer to Public Works UAP	315	10,000	30,000
001-2400-850-7525	Transfer to Emergency Comm	459,459	457,087	464,177
001-2400-850-7531	Transfer Astor W Area Projects	0	0	0
001-2400-850-7532	Transfer to Parks Fund	1,198,760	1,035,000	1,151,500
001-2400-850-7534	Transfer to Spec Police Prjcts	1,400	1,400	0
001-2400-850-7535	Transfer to Cap Improv Fund	0	0	0
001-2400-850-7550	Transfer to Public Works Fund	30,000	30,000	30,000
TRANSFERS TO OTHER FUNDS		1,689,934	1,533,487	1,675,677
TOTAL NON-DEPARTMENTAL		2,559,666	2,748,442	2,826,269

Community Organization Service Grants		2025-26	
001-2400-675-5980			
Organization		Requested	Recommended Distribution
Assistance League of the Columbia Pacific		15,000	5,000
Astoria Lions Charities		4,892	1,500
Astoria Visual Arts, Astoria Arts Room		10,000	5,000
Clatsop CASA Program		10,000	7,500
Clatsop Community Action (CCA)		30,000	5,000
Clatsop Emergency Food Bank		5,000	1,500
Copeland Commons		100,000	17,500
El Centro NW		5,000	2,500
Friends of the Astoria Armory		250,000	5,000
Helping Hands		11,000	9,000
North Coast Food Web		15,000	4,500
The Harbor		25,000	15,000
Wildlife Center of the North Coast		4,800	3,000
The Healing Circle (VOCA)		29,280	9,000
Clatsop Community College Foundation		10,000	9,000
Total		524,972	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 LUCAS 3 CPR device to improve the quality of CPR that is provided to our medical patients in need, and some blacktop repairs at the public safety building.

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 7/1/25 - 6/30/26</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 6/30/23	FYE 6/30/24	FYE 6/30/25				
			Personnel Services:			
1,209,214	1,269,198	1,371,860	Regular Salaries	1,427,100		
107,644	104,295	188,720	Overtime	193,560		
9,754	15,092	25,200	Department Funded Intern Stipends	25,200		
7,224	7,777	28,640	Volunteer Wages	28,640		
23,442	22,214	27,230	Interfund Wages	24,810		
105,352	112,579	132,160	Payroll Taxes	136,800		
265,186	272,254	289,510	Insurance	344,700		
364,551	401,667	467,620	Retirement Contributions	535,960		
61,098	72,301	91,350	Workers' Compensation	108,480		
2,153,465	2,277,377	2,622,290	Total Personnel Services	2,825,250	-	-
12.9	12.9	14.9	FTEs	13.8	13.8	13.8
			Materials and Services:			
1,451	1,191	2,400	Office Supplies	2,400		
97,037	117,233	124,200	Operating Supplies	126,200		
8,204	9,813	15,000	Repair & Maintenance Supplies	14,000		
3,189	3,788	6,000	Small Tools & Minor Equipment	6,000		
30,384	31,269	28,000	City Shop Expenses	32,000		
12,675	6,048	25,000	Training	23,000		
2,002	5,514	5,000	Conferences, Meetings & Travel	5,000		
3,960	7,474	13,000	Professional Services	12,000		
5,637	4,752	6,000	Volunteer Services	6,000		
9,209	14,043	35,000	Fire Intern Expense	35,000		
1,095	1,453	1,500	Memberships & Dues	1,500		
-	-	750	Advertising	750		
208	252	350	Insurance	350		
34,031	32,332	36,300	Public Utility Services	37,500		
37,658	38,571	54,400	Repair & Maintenance Services	53,700		
2,001	798	3,000	Rentals/Leasing	3,000		
11,892	14,244	14,680	Technology Services	15,180		
260,633	288,775	370,580	Total Materials and Services	373,580	-	-
			Capital Outlay:			
-	-	-	Machinery & Equipment	-	-	-
-	-	-	Total Capital Outlay	-	-	-
2,414,098	2,566,152	2,992,870	Total Expenditures	3,198,830	-	-

General Fund Expenditures				
FIRE DEPARTMENT		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Personnel Services				
001-2600-410-2020	Straight Time - Regular	1,245,488	1,371,860	1,427,100
	Subtotal Regular Salaries	1,245,488	1,371,860	1,427,100
001-2600-410-2045	Overtime	104,295	188,720	193,560
001-2600-410-2055	Dept Funded Intern Stipends	15,092	25,200	25,200
001-2600-410-2057	Grant Funded Intern Stipends	0	0	0
001-2600-410-2059	Volunteer Wages	7,777	28,640	28,640
001-2600-410-2085	Extra Help	23,710	0	0
001-2600-412-2095	Interfund Wages	22,214	27,230	24,810
001-2600-415-2220	FICA Social Security	86,729	99,072	105,380
001-2600-415-2225	FICA Medicare	20,283	26,432	24,650
001-2600-415-2230	Insurance	272,254	289,510	344,700
001-2600-415-2235	Retirement Contributions	401,667	467,620	535,960
001-2600-415-2240	Worker Compensation	72,301	91,350	108,480
001-2600-415-2242	Paid Leave Oregon	5,567	6,656	6,770
	Subtotal Payroll Taxes	1,031,889	1,250,430	1,398,150
TOTAL PERSONNEL SERVICES		2,277,377	2,622,290	2,825,250
Materials and Services				
001-2600-510-3045	General Office Supplies	1,191	2,400	2,400
	Subtotal Office Supplies	1,191	2,400	2,400
001-2600-515-3180	Fuel Oil Lubricants	19,356	22,000	23,000
001-2600-515-3185	Emergency Medical Supplies	10,896	9,000	10,000
001-2600-515-3190	Firefighting Equipment	10,526	6,000	6,000
001-2600-515-3195	Prevention/Disaster Prep	21,447	25,000	25,000
001-2600-515-3200	Hazmat Supplies	602	1,500	1,500
001-2600-515-3205	Turnout Maintenance	18,512	16,000	16,000
001-2600-515-3210	Annual Turnout Purchase	13,477	13,500	13,500
001-2600-515-3215	Annual Radio / Pager Purchase	880	4,500	4,500
001-2600-515-3220	Annual Hose Purchase	8,486	4,500	4,500
001-2600-515-3225	Annual Nozzle Applications	845	4,000	4,000
001-2600-515-3230	SCBA Maintenance Supplies	247	2,500	2,500
001-2600-515-3240	Wildland / Interface	1,157	5,000	5,000
001-2600-515-3242	Structural Prsnl Protective Eq	4,561	2,700	2,700
001-2600-515-3310	General Operating Supplies	6,241	8,000	8,000
	Subtotal General Operating Supplies	117,233	124,200	126,200
001-2600-525-3510	Bldg Mtrls/Supplies Station 2	1,024	3,900	3,500
001-2600-525-3520	Building Materials / Supplies	8,142	7,400	7,500
001-2600-525-3530	General - Repair & Maintenance	545	2,200	2,000
001-2600-525-3535	Radios / Pagers	102	1,500	1,000
	Subtotal Repair & Maintenance Supplies	9,813	15,000	14,000
001-2600-530-3720	Small Tools	3,788	6,000	6,000
	Subtotal Small Tools	3,788	6,000	6,000

General Fund Expenditures				
FIRE DEPARTMENT		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
001-2600-545-3820	Vehicle Parts-City Shops	28,346	24,000	26,000
001-2600-545-3825	Tires-City Shops	2,923	4,000	6,000
001-2600-545-3830	General Repair Supplies	0	0	
	Subtotal Vehicle& Equipment Maintenance	31,269	28,000	32,000
001-2600-610-4075	Schools & Resource Materials	3,306	18,000	16,500
001-2600-610-4080	Resource Materials	520	3,500	3,000
001-2600-610-4090	Career Development	2,222	3,500	3,500
	Subtotal Training	6,048	25,000	23,000
001-2600-615-4265	Travel: Conferences & Meetings	5,514	5,000	5,000
	Subtotal Conferences, Meetings & Travel	5,514	5,000	5,000
001-2600-620-4420	Physician Adviser Services	912	3,000	3,000
001-2600-620-4515	Annual Medical Exams	4,766	3,500	6,000
001-2600-620-4520	Finger Printing & Screening	882	5,500	1,500
001-2600-620-4540	Professional Services General	914	1,000	1,500
	Subtotal Professional Services	7,474	13,000	12,000
001-2600-625-4635	Dept Funded Intern Tuitn Fees	14,043	35,000	35,000
	Subtotal Fire Intern Expense	14,043	35,000	35,000
001-2600-625-4650	Volunteer Firefighter Insuranc	2,521	3,000	3,000
001-2600-625-4660	Volunteer Awards & Program	2,231	3,000	3,000
	Subtotal Volunteer Services	4,752	6,000	6,000
001-2600-630-4750	Various Dues	1,453	1,500	1,500
	Subtotal Memberships & Dues	1,453	1,500	1,500
001-2600-640-5020	Advertising Legal Ads / Notice	0	750	750
	Subtotal Advertising	0	750	750
001-2600-645-5060	Insurance - Liability / EAP	252	350	350
	Subtotal Insurance	252	350	350
001-2600-655-5211	ELEC Public Safety Fire	13,605	14,000	14,500
001-2600-655-5212	ELEC Fire Station 2	3,284	3,600	3,700
001-2600-656-5450	Natural Gas - Fire Station 2	3,717	3,000	4,000
001-2600-656-5455	Natural Gas-Public Safety Fire	8,341	12,000	11,500
001-2600-657-5508	Sanitation- AFD	2,738	3,000	3,000
001-2600-657-5509	Sanitation- AFD Station 2	647	700	800
	Subtotal Utilities	32,332	36,300	37,500
001-2600-660-5710	Radios / Pagers	0	2,200	2,200
001-2600-660-5715	SCBA / Compressor Maintenance	3,471	8,500	7,500
001-2600-660-5716	Qtrly Breathing Air Qlty Test	270	750	1,100
001-2600-660-5717	Porta Count Calibrtn	0	1,200	1,200
001-2600-660-5720	Lifepak Maintenance Agreement	1,717	2,750	2,500
001-2600-660-5721	Personal Prtctv Eq Mntnc	182	2,700	2,500
001-2600-660-5725	Equipment Other Than Vehicles	0	1,000	1,000
001-2600-660-5726	Public Safety Bay Door Maint	1,111	3,700	3,500
001-2600-660-5727	Annual Hose Testing	5,474	5,000	5,500

General Fund Expenditures				
FIRE DEPARTMENT		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
001-2600-660-5728	Annual Ground Ladder Testing	740	1,200	1,200
001-2600-660-5729	Annual Aerial Device Testing	5,459	4,600	5,000
001-2600-660-5750	Buildings	6,384	6,500	6,500
001-2600-660-5751	Buildings-Station 2	4,928	6,800	6,500
001-2600-660-5752	Annual Pump Testing	1,800	2,500	2,500
001-2600-660-5785	Motor Vehicles /Auto Body Shop	0	1,000	1,000
001-2600-660-5825	General Repair & Maintenance	7,035	4,000	4,000
	Subtotal Repair & Maintenance	38,571	54,400	53,700
001-2600-665-5860	Photocopy Machines	798	3,000	3,000
	Subtotal Office Equipment	798	3,000	3,000
001-2600-685-6205	Computer Software	0	680	680
001-2600-685-6245	Computer Hardware	1,958	0	0
001-2600-685-6250	Firehouse Software Maintenance	12,286	14,000	14,500
	Subtotal Technology	14,244	14,680	15,180
TOTAL MATERIALS & SERVICES		288,775	370,580	373,580
TOTAL FIRE DEPARTMENT		2,566,152	2,992,870	3,198,830

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 for the City's residents and visitors 24 hours every day while placing particular emphasis on responding to the community's calls for service, investigating crimes, and traffic enforcement.

Scope

APD is the primary law enforcement agency for Astoria's 9.95 square miles and serves its 10,182 residents. We responded to 16,123 calls for service last year, a 6.5% (or almost 1,000) increase over 2024. Our biggest challenge is that we are policing a population that surges up to 30,000+ during the summer and are only staffed to serve a population of 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 draw 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 covers four city blocks and has a 23-week season beginning in May and ending in 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

We are implementing a new Computer Aided Dispatch (CAD) and Records Management System (RMS) throughout the County that will significantly improve our officer's productivity and enhance our abilities to quickly access criminal justice information and share information amongst law enforcement agencies. The initial implementation was covered by a grant; however, we will need to replace our iPads that are currently used in the vehicle with computers due to the enhanced capabilities that we will be gaining with the new technology.

City of Astoria, Oregon
Budget Document
GENERAL FUND

Expenditures (by department)
POLICE # 2800

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/25 - 6/30/26</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
			Personnel Services:			
1,755,716	1,852,200	2,074,000	Regular Salaries	2,176,680		
162,700	133,073	148,430	Overtime	191,770		
29,118	34,029	15,680	Extra Help	43,680		
22,344	17,870	28,950	Interfund Wages	22,720		
152,100	159,313	174,340	FICA Taxes	196,010		
365,155	418,944	485,910	Insurance	515,320		
497,525	539,980	612,880	Retirement Contributions	738,790		
53,183	65,142	80,500	Workers' Compensation	103,720		
3,037,841	3,220,551	3,620,690	Total Personnel Services	3,988,690	-	-
20.6	20.6	22.1	FTEs	23.0	23.0	23.0
			Materials and Services:			
4,305	4,191	6,000	Office Supplies	6,000		
56,816	62,221	78,570	Operating Supplies	65,800		
13,939	10,481	13,600	Repair & Maintenance Supplies	17,600		
25,466	18,924	7,800	Small Tools & Minor Equipment	7,800		
21,701	29,894	28,000	City Shop Expenses	34,000		
22,849	38,073	47,161	Training Equipment	21,261		
1,894	1,380	6,000	Training, Conferences, Travel	34,000		
9,311	10,613	28,800	Professional Services	28,800		
2,664	7,370	7,300	Memberships & Dues	7,300		
2,440	3,555	3,700	Communications	7,400		
1,458	747	1,000	Advertising	1,000		
5,698	2,968	4,100	Printing & Binding	4,100		
19,404	18,040	20,460	Public Utility Services	21,460		
19,430	25,265	25,200	Repair & Maintenance Services	13,500		
6,158	7,760	4,300	Miscellaneous	9,300		
58,702	77,595	88,088	Technology Services	90,000		
272,235	319,077	370,079	Total Materials and Services	369,321	-	-
			Capital Outlay:			
-	-	-	Machinery & Equipment	-	-	-
-	-	-	Total Capital Outlay	-	-	-
3,310,076	3,539,628	3,990,769	Total Expenditures	4,358,011	-	-

General Fund Expenditures				
POLICE DEPARTMENT		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Personnel Services				
001-2800-410-2020	Straight Time - Regular	1,852,200	2,074,000	2,176,680
	Subtotal Regular Salaries	1,852,200	2,074,000	2,176,680
001-2800-410-2045	Overtime	133,073	148,430	191,770
001-2800-410-2085	Extra Help	34,029	15,680	43,680
001-2800-412-2095	Interfund Wages	17,870	28,950	22,720
001-2800-415-2220	FICA Social Security	122,624	130,809	151,100
001-2800-415-2225	FICA Medicare	28,870	34,868	35,210
001-2800-415-2230	Insurance	418,944	485,910	515,320
001-2800-415-2235	Retirement Contributions	539,980	612,880	738,790
001-2800-415-2240	Worker Compensation	65,142	80,500	103,720
001-2800-415-2242	Paid Leave Oregon	7,819	8,663	9,700
	Subtotal Payroll Taxes	1,368,351	1,546,690	1,812,010
TOTAL PERSONNEL SERVICES		3,220,551	3,620,690	3,988,690
Materials and Services				
001-2800-510-3045	General Office Supplies	4,191	6,000	6,000
	Subtotal Office Supplies	4,191	6,000	6,000
001-2800-515-3120	Books / Periodicals	427	800	800
001-2800-515-3125	Clothing Uniforms Boots Gloves	26,115	22,000	22,000
001-2800-515-3130	Photo Supplies	17	750	0
001-2800-515-3135	Food And Local Mtgs	3,199	2,520	0
001-2800-515-3180	Fuel Oil Lubricants	24,444	40,000	33,000
001-2800-515-3310	General Operating Supplies	8,019	12,500	10,000
	Subtotal General Operating Supplies	62,221	78,570	65,800
001-2800-525-3520	Range Materials / Supplies	8,441	8,000	9,500
001-2800-525-3640	Other Repair & Maint Supplies	2,040	5,600	8,100
	Subtotal Repair & Maintenance Supplies	10,481	13,600	17,600
001-2800-530-3720	Small Tools	3,229	3,800	0
001-2800-530-3730	Tactical Duty Gear & Equipment	15,465	3,300	7,800
001-2800-530-3740	Minor Operating Equipment	230	700	0
	Subtotal Small Tools	18,924	7,800	7,800
001-2800-545-3820	Vehicle Parts	26,990	18,000	21,000
001-2800-545-3825	Tires	2,904	7,000	6,000
001-2800-545-3830	Motor Vehicles/Auto Body Shop	0	3,000	7,000
	Subtotal Vehicle& Equipment Maintenance	29,894	28,000	34,000
001-2800-610-4060	Career Development	10,720	19,900	0
001-2800-610-4085	Travel Expenses-Training	13,821	5,500	0
001-2800-610-4086	Ammunition	4,903	5,500	5,500
001-2800-610-4087	Training Equipment & TASERs	8,629	15,761	15,761
	Subtotal Training	38,073	46,661	21,261

General Fund Expenditures				
POLICE DEPARTMENT		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
001-2800-615-4055	Food and Local Meetings	0	500	2,500
001-2800-615-4260	Training/Conferences	450	3,000	23,000
001-2800-615-4265	Travel Expenses - Training/Conferences	930	3,000	8,500
	Subtotal Conferences, Meetings & Travel	1,380	6,500	34,000
001-2800-620-4425	Medical / Psychological Exams	5,275	3,000	3,000
001-2800-620-4430	OSHA Mandated Hearing Tests	887	800	800
001-2800-620-4431	Offcr Well Inc/Enhcd Physicals	0	18,000	18,000
001-2800-620-4432	Background Checks	2,374	2,000	2,000
001-2800-620-4467	Hazardous Materials Disposal	196	5,000	5,000
001-2800-620-4540	Professional Services General	1,881	0	0
	Subtotal Professional Services	10,613	28,800	28,800
001-2800-630-4750	Various Dues	7,370	7,300	7,300
	Subtotal Memberships & Dues	7,370	7,300	7,300
001-2800-635-4935	Satellite Phones	806	1,000	1,000
001-2800-635-4965	Spectrum	592	600	600
001-2800-635-4975	Postage	2,157	2,100	2,200
001-2800-635-4980	Radios	0	2,600	3,600
	Subtotal Communications	3,555	3,700	7,400
001-2800-640-5020	Advertising Legal Ads / Notice	201	600	600
001-2800-640-5022	Advertising - Recruitment	546	400	400
	Subtotal Advertising	747	1,000	1,000
001-2800-650-5135	Commercial Printing	0	800	800
001-2800-650-5145	General Printing & Binding	2,968	3,300	3,300
	Subtotal Printing & Binding	2,968	4,100	4,100
001-2800-655-5217	ELEC Williamsport Rd Range	196	300	300
001-2800-655-5220	ELEC Public Safety Bldg	9,852	9,200	9,900
001-2800-656-5450	Natural Gas Public Safety Pol	6,040	9,060	9,160
001-2800-657-5511	Sanitation - APD	1,952	1,900	2,100
	Subtotal Utilities	18,040	20,460	21,460
001-2800-660-5710	Radios / Pagers	587	2,600	0
001-2800-660-5725	Equipment Other Than Vehicles	6,450	2,100	0
001-2800-660-5745	Janitorial Services Agreement	10,975	11,400	11,400
001-2800-660-5750	Buildings	0	0	0
001-2800-660-5785	Motor Vehicles /Auto Body Shop	4,218	7,000	0
001-2800-660-5825	General Repair & Maintenance	3,035	2,100	2,100
	Subtotal Repair & Maintenance Services	25,265	25,200	13,500
001-2800-675-5995	Special Investigation	3,908	3,000	8,000
001-2800-675-6000	Towing	837	1,000	1,000
001-2800-675-6035	General - Miscellaneous	3,015	300	300
	Subtotal Miscellaneous	7,760	4,300	9,300
001-2800-685-6245	Computer Hardware	5,244	6,000	6,000
001-2600-685-6250	Firehouse Software Maintenance	72,351	82,088	84,000
	Subtotal Technology	77,595	88,088	90,000

General Fund Expenditures			
POLICE DEPARTMENT	2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
TOTAL MATERIALS & SERVICES	319,077	370,079	369,321
TOTAL POLICE DEPARTMENT	3,539,628	3,990,769	4,358,011

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 7,718 library cards are currently active. Of those, 1,406 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 30,000 items is augmented by an electronic collection of 141,669 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 and three part-time positions

New this year

The library renovation project is scheduled for completion in fall 2025 and will double the library's square footage. The project is 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 7/1/25 - 6/30/26</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 6/30/23	FYE 6/30/24	FYE 6/30/25				
			Personnel Services:			
191,155	262,888	279,130	Regular Salaries	298,930		
-	-	440	Overtime	460		
53,918	55,603	70,250	Extra Help	72,160		
2,556	8,010	8,860	Interfund Wages	8,150		
19,028	25,583	28,850	Payroll Taxes	30,570		
60,070	81,538	88,380	Insurance	92,640		
59,588	77,691	92,550	Retirement Contributions	120,360		
531	646	840	Workers' Compensation	1,050		
386,846	511,959	569,300	Total Personnel Services	624,320	-	-
5.7	5.7	5.8	FTEs	5.8	5.8	5.8
			Materials and Services:			
3,525	1,543	3,750	Office Supplies	3,400		
6,992	1,731	7,000	Operating Supplies	7,500		
68,772	74,418	47,490	Library Materials	108,060		
5,264	5,040	6,125	Repair & Maintenance Supplies	4,300		
4,508	2,266	4,000	Conferences, Meetings & Travel	4,000		
16,407	9,704	6,800	Professional Services	7,200		
454	1,224	835	Memberships & Dues	1,040		
12	4	50	Communications	50		
340	1,670	2,500	Advertising	2,000		
-	647	600	Printing & Binding	700		
15,250	15,176	16,495	Public Utility Services	17,500		
19,034	19,117	21,065	Repair & Maintenance Services	24,650		
5	416	1,000	Miscellaneous	1,000		
-	-	1,520	Projects Funded by Grants	-		
26,771	20,206	38,980	Technology	30,995		
167,334	153,162	158,210	Total Materials and Services	212,395	-	-
			Capital Outlay:			
-	-	-	Machinery & Equipment	-	-	-
554,180	665,121	727,510	Total Expenditures	836,715	-	-

General Fund Expenditures				
LIBRARY		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Personnel Services				
001-3200-410-2020	Straight Time - Regular	262,888	279,130	298,930
	Subtotal Regular Salaries	262,888	279,130	298,930
001-3200-410-2045	Overtime	0	440	460
001-3200-410-2085	Extra Help	55,603	70,250	72,160
001-3200-412-2095	Interfund Wages	8,010	8,860	8,150
001-3200-415-2220	FICA Social Security	19,671	21,645	23,410
001-3200-415-2225	FICA Medicare	4,600	5,770	5,600
001-3200-415-2230	Insurance	81,538	88,380	92,640
001-3200-415-2235	Retirement Contributions	77,691	92,550	120,360
001-3200-415-2240	Worker Compensation	646	840	1,050
001-3200-415-2242	Paid Leave Oregon	1,312	1,435	1,560
	Subtotal Payroll Taxes	249,071	290,170	325,390
TOTAL PERSONNEL SERVICES		511,959	569,300	624,320
Materials and Services				
001-3200-510-3025	Stationery Envelopes	0	0	
001-3200-510-3030	Paper	0	0	
001-3200-510-3040	Printer Cartridges & Supplies	453	250	400
001-3200-510-3045	General Office Supplies	1,090	3,500	3,000
	Subtotal Office Supplies	1,543	3,750	3,400
001-3200-515-3165	Volunteer Program - General	492	500	500
001-3200-515-3308	Barcodes/book Jackets/processi	4,087	3,000	4,000
001-3200-515-3310	General Operating Supplies	1,731	3,500	3,000
	Subtotal General Operating Supplies	6,310	7,000	7,500
001-3200-520-3420	Adult Collections	8,061	10,500	32,500
001-3200-520-3421	Adult Fiction Collection	14,272	0	0
001-3200-520-3423	Adult Audio Collection	4,280	4,000	5,000
001-3200-520-3424	Adult Family Teen Programs	1,881	2,500	1,500
001-3200-520-3430	Audiovisual DVD	266	0	0
001-3200-520-3435	Magazines	1,971	1,000	2,000
001-3200-520-3440	Newspapers / Review Sources	624	2,110	2,100
001-3200-520-3441	Children's Collections	17,446	8,000	29,000
001-3200-520-3442	Children K to 3rd Grade	323	0	0
001-3200-520-3443	Children 4th to 6th	196	0	0
001-3200-520-3444	Teen Collections	578	4,000	16,000
001-3200-520-3445	Children's Programs	5,320	3,000	5,000
001-3200-520-3450	ODLC Library 2Go Consort	5,582	5,530	5,810
001-3200-520-3453	Online Resources	12,675	6,700	8,650
001-3200-520-3457	Archive Materials	943	150	500
	Subtotal of Library Materials	74,418	47,490	108,060
001-3200-525-3520	Building Materials / Supplies	169	850	300
001-3200-525-3555	Flooring And Lighting	0	750	0
001-3200-525-3640	Other Repair & Maint Supplies	4,871	4,525	4,000
	Subtotal of Repair & Maintenance Supplies	5,040	6,125	4,300

General Fund Expenditures				
LIBRARY		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
001-3200-615-4265	Travel: Conferences & Meetings	2,266	4,000	4,000
	Subtotal Conferences, Meetings & Travel	2,266	4,000	4,000
001-3200-620-4432	Background Checks	209	300	500
001-3200-620-4445	Staff Development	71	500	500
001-3200-620-4540	Professional Services General	9,424	6,000	6,200
	Subtotal Professional Services General	9,704	6,800	7,200
001-3200-630-4810	American Library Association	747	400	450
001-3200-630-4815	Public Library Association	0	85	100
001-3200-630-4820	Or Library Association	238	250	250
001-3200-630-5805	Various Dues	239	100	240
	Subtotal Memberships & Dues	1,224	835	1,040
001-3200-635-4975	Postage	4	50	50
	Subtotal Postage	4	50	50
001-3200-640-5030	Advertising Public Notices	1,670	2,500	2,000
	Subtotal Advertising	1,670	2,500	2,000
001-3200-650-5145	General Printing & Binding	647	600	700
	Subtotal Printing & Binding	647	600	700
001-3200-655-5283	ELEC Library	9,465	9,000	10,000
001-3200-656-5470	Natural Gas - Library	4,371	6,500	6,500
001-3200-657-5514	Sanitation Library	1,340	995	1,000
	Subtotal Utilities	15,176	16,495	17,500
001-3200-660-5745	Janitorial Services Agreement	15,484	15,865	20,950
001-3200-660-5750	Building Maintenance	33	0	100
001-3200-660-5760	Heating Systems	0	3,000	0
001-3200-660-5770	Lighting	0	1,000	0
001-3200-660-5780	Landscaping	3,600	1,200	3,600
	Subtotal Repair & Maintenance	19,117	21,065	24,650
001-3200-675-6035	General - Miscellaneous	416	1,000	1,000
	Subtotal Miscellaneous	416	1,000	1,000
001-3200-680-6130	Oregon State Library	0	1,520	0
	Subtotal Grant Funded Projects	0	1,520	0
001-3200-685-6205	Computer Software	7,732	20,745	12,845
001-3200-685-6207	Non-Contract IT Services	0	0	0
001-3200-685-6210	Annual Technical Repair / Repl	685	5,000	5,500
001-3200-685-6260	Integrated Library Software	11,789	13,235	12,650
	Subtotal Technology	20,206	38,980	30,995
TOTAL MATERIALS & SERVICES		157,741	158,210	212,395
TOTAL LIBRARY		669,700	727,510	836,715



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.

This fund has \$77,103 in deferred revenue from nine (9) outstanding housing rehabilitation loans from the City portion of Community Development Block Grants (CDBGs.)

Personnel

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

New this year

Timber harvesting has shifted from every year to every other year. There will be no timber revenue this year. The proposed budget includes funds in professional services for the carbon credit inventory that must happen every five years.

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

The Capital Improvement Fund also includes funding for a new Breathing Air System and a new LUCAS CPR device for the Fire Department, repairs to blacktop around the public safety building, new rugged laptops for the Police Department to replace ipads to best utilize the new CAD system, a new patrol vehicle, new computers and relocation assistance for the Library and new municipal accounting software for Finance.

City of Astoria, Oregon
Budget Document

CAPITAL IMPROVEMENT FUND # 102

Historical Data			Budget for Fiscal Year 7/1/25 - 6/30/26		
Actual Data		Adopted Budget	Resources and Requirements	Proposed by	Approved by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/2025		Budget Officer	Budget Committee
				Adopted by	Governing Body
			<u>Resources</u>		
2,758,338	2,253,433	1,869,200	Beginning Fund Balance	2,403,000	
342,053	327,214	369,200	Intergovernmental	288,200	
77,915	107,660	90,000	Interest Earnings	63,000	
381,620	322,256	1,017,880	Timber/Land Sale	-	
-	697,253	148,320	Gifts, Bequests & Grants	145,000	
50,236	662,182	40,000	Miscellaneous	60,000	
1,000,000		-	Transfer from Other Funds		
			General Fund	-	
4,610,162	4,369,998	3,534,600	Total Resources	2,959,200	-
			<u>Requirements</u>		
			Materials & Services:		
			Professional Services		
3,433	129,486	648,380	Public Works	301,000	
9,325	16,899	15,000	Parks	11,000	
-	38,622	100,000	Professional Services-Unallocated	-	
	-	700	Advertising-Unallocated	-	
142,986	77,040	90,000	Repair and Maintenance Services		
			Public Works	190,000	
155,744	262,047	854,080	Total Materials & Services	502,000	-
			Capital Outlay:		
-	-	-	Buildings-Unallocated	-	
-		17,500	Improvements Other Than Bldgs		
			Public Works	30,000	
111,143	116,546	166,235	Machinery and Equipment		
		-	Network Appropriation-Unallocated	206,000	
111,562	568,870	-	Public Works	-	
-	-	50,500	Parks	-	
65,541	86,505	105,500	Library	55,000	
888,306	787,958	274,500	Police	116,000	
85,095	-	35,000	Fire	70,000	
	575		City Hall	30,400	
-	-	-	Community Development		
			Finance	105,000	
1,261,647	1,560,454	649,235	Total Capital Outlay	612,400	-
			Debt Service		
40,346	42,223	-	Principal	-	
3,842	1,964	-	Interest	-	-
44,188	44,187	-	Total Debt Service	-	-
-	1,200,000	-	Transfers to Other Funds	-	-
-	-	470,000	Contingency	200,000	-
1,461,579	3,066,688	1,973,315	Total Expenditures	1,314,400	-
2,770,246	225,875	515,135	Fund Balance	556,300	
756,150	764,400	1,046,150	Reserved for Future Expenditures	1,088,500	
3,526,396	990,275	1,561,285	Ending Fund Balance	1,644,800	-
4,987,975	4,056,963	3,534,600	Total Requirements	2,959,200	-

Capital Improvement Fund		2023-2024	2024-2025	2025-2026
Materials and Services				
102-0000-620-4450	Property Appraisals	0	1,500	
102-0000-620-4455	Forest Management Plan Activit	94,436	571,090	240,000
102-0000-620-4460	Hazardous Tree Removal	33,798	50,000	50,000
102-0000-620-4465	Forest Fire Control Non-Waters	18,074	20,790	22,000
102-0000-620-4467	City Property Sanitary/Refuse	77	20,000	0
102-0000-620-4540	Professional Services General	1,593	100,000	0
	Subtotal Professional Services	147,978	763,380	312,000
102-0000-640-5030	Advertising Public Notices	0	700	0
	Subtotal Advertising	0	700	0
102-0000-660-5800	Watershed Road Repairs	56,271	60,000	60,000
102-0000-660-5825	General Repair & Maintenance	16,713	30,000	130,000
	Subtotal Maintenance and Repair	72,984	90,000	190,000
102-0000-675-5940	Taxes and Assessments	4,056	0	
	Subtotal Miscellaneous	4,056	0	0
TOTAL MATERIALS & SERVICES		225,018	854,080	502,000
Capital Outlay				
102-0000-720-6400	Capital Outlay-buildings	0	10,000	0
	Subtotal Capital Outlay Buildings	0	10,000	0
102-0000-730-6500	Improvements Other than Bldgs	570,928	7,500	30,000
	Subtotal Improvements Other than Bldg	570,928	7,500	30,000
102-0000-740-6650	Capital Outlay-Mach & Equip	989,525	631,735	
	Network Recommendations +OEM Grant			206,000
	Public Works			
	Parks and Recreation			
	Library			55,000
	Police Department			116,000
	Fire Department			70,000
	City Hall			30,400
	Finance			105,000
	Subtotal Capital Machinery & Equipment	989,525	631,735	582,400
TOTAL CAPITAL OUTLAY		1,560,453	649,235	612,400
Debt Service				
102-0000-810-6026	Police Vehicles Principal	42,223	0	0
102-0000-810-6027	Police Vehicles Interest	1,964	0	0
	Subtotal Capital Outlay Buildings	44,187	0	0
TOTAL DEBT SERVICE		44,187	0	0

Capital Improvement Fund				
		2023-2024	2024-2025	2025-2026
Transfers Out				
102-0000-850-7571	Transfer to Library Constr Fd	1,200,000	0	0
	Subtotal Transfers Out	1,200,000	0	0
Contingent Expenditures				
102-0000-910-8020	Contingency	0	470,000	200,000
	Subtotal Contingency	0	470,000	200,000
Ending Fund Balance				
102-0000-950-8520	Unappropriated Ending Fund Balance	225,875	515,135	556,300
	Reserve for Future PW Projects & Planning	450,000	700,000	700,000
	Reserve for Future Fire Apparatus	314,400	346,150	388,500
	Subtotal Ending Fund Balance	990,275	1,561,285	1,644,800
TOTAL CAPITAL IMPROVEMENT FUND		4,019,933	3,534,600	2,959,200

Fund: #104 Unemployment

Purpose

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

Personnel

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

City of Astoria, Oregon
Budget Document

UNEMPLOYMENT FUND # 104

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/25 - 6/30/26</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>	Resources and Requirements	Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25		Budget Officer	Budget Committee	Governing Body
<u>Resources</u>						
56,973	64,655	47,050	Beginning Fund Balance	55,000		
1,682	2,904	1,200	Interest Earnings	1,500		
-	-	-	Gifts, Bequests and Grants			
6,000	6,000	-	Transfers from Other Fund:			
			General Fund	-	-	-
<u>64,655</u>	<u>73,559</u>	<u>48,250</u>	Total Resources	<u>56,500</u>	<u>-</u>	<u>-</u>
<u>Requirements</u>						
-	12,577	40,000	Material and Services:			
			Unemployment claims	56,500		
-	-	8,250	Contingency	-		
<u>64,655</u>	<u>60,982</u>		Ending Fund Balance	-	-	-
<u>64,655</u>	<u>73,559</u>	<u>48,250</u>	Total Requirements	<u>56,500</u>	<u>-</u>	<u>-</u>

2025-26 Budget Detail Information

UNEMPLOYMENT FUND (104 0000)

<u>Materials and Services (675)</u>			
675	6055	Services-Miscellaneous Unemployment Claims	56,500
		Contingency	-
		Ending Fund Balance	<u>-</u>
TOTAL UNEMPLOYMENT FUND			56,500

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.

In 2016, the City Council approved a commercial loan guarantee using Revolving Loan Funds for the renovation of the Astoria Armory. This covers a five (5) year period beginning October 26, 2018 and ending October 25, 2023. The guarantee is for the lesser of the outstanding indebtedness of the Friends of the Astoria Armory Loan or a five year decreasing guarantee amount. The guarantee amount was \$ 50,000 as of June 30, 2022 and will be \$ 30,000 as of June 30, 2023. The loan guarantee is not a grant to the Armory. Craft 3 provided additional support for the Armory project with a \$ 45,000 capacity building grant.

Personnel

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

City of Astoria, Oregon
Budget Document

REVOLVING LOAN FUND # 122

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/25 - 6/30/26</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
			<u>Resources</u>			
367,647	374,680	267,000	Beginning Fund Balance	285,000		
7,033	12,858	8,010	Interest on Investments	9,980		
-	-	-	Miscellaneous Income	-		
<u>374,680</u>	<u>387,538</u>	<u>275,010</u>	Total Resources	<u>294,980</u>	-	-
			<u>Requirements</u>			
			Materials & Services			
-	-	210,000	Miscellaneous	230,600		
-	-	50,000	Contingency	64,380		
<u>374,680</u>	<u>387,538</u>	<u>15,010</u>	Ending Fund Balance	-	-	-
<u>374,680</u>	<u>387,538</u>	<u>275,010</u>	Total Requirements	<u>294,980</u>	-	-

2025-26 Budget Detail Information

REVOLVING LOAN FUND (122 0000)

<u>Materials and Services (675)</u>			
		Miscellaneous	
675	6025	Economic Development Projects	130,600
675	6035	Derelict Building Program Support	<u>100,000</u>
		Total Materials & Services	230,600
910	8020	Contingency	64,380
950	8520	Ending Fund Balance	<u>-</u>
TOTAL REVOLVING LOAN FUND			<u>294,980</u>

Fund: Building Inspection # 128

Purpose

This fund supports building permit and inspection activity of the City. The purpose of the Building Official is to protect the health, safety, and welfare of the public by ensuring compliance with the State building code.

Scope of Services

Building staff issue nearly 450 permits each year and conduct approximately 1000 inspections. Permit types include commercial and residential structural, plumbing, and mechanical works, such as new construction, additional, interior and exterior renovations, decks, fences, and other improvements.

The Building Official responds to complaints and concerns about building code violations and is the only staff member who can issue a stop work order.

Personnel

Two full-time regular positions and some part-time and temporary/contract hours

New this year

The proposed budget includes funds for the purchase of a new vehicle to support building inspection services.

City of Astoria, Oregon
Budget Document

BUILDING INSPECTION FUND # 128

<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 6/30/23	FYE 6/30/24	FYE 6/30/25		Budget Officer	Budget Committee	Governing Body
<u>Resources</u>						
348,359	289,475	337,000	Beginning Fund Balance	1,439,100		
283,574	491,320	1,000,000	Charges for Services	300,000		
-	-		Gifts, Bequests and Grants			
369	274	-	Miscellaneous Income			
10,175	17,894	10,100	Interest on Investments	24,000		
642,477	798,963	1,347,100	Total Resources	1,763,100	-	-
<u>Requirements</u>						
Personnel Services:						
150,274	169,051	300,420	Regular Salaries	179,360		
70,050	92,312	151,500	Extra Help	247,320		
16,477	20,726	33,730	FICA Taxes	34,350		
34,555	37,304	40,200	Insurance	51,170		
49,944	61,660	92,240	Retirement Contributions	94,900		
1,877	2,623	7,360	Workers' Compensation	8,870		
255,954	383,676	625,450	Total Personnel Services	615,970	-	-
2.3	2.3	3.5	FTEs	3.3	3.3	3.3
Materials and Services:						
4,813	2,784	1,000	Office Supplies	2,000		
905	2,864	3,050	Operating Supplies	3,200		
2,441	5,518	5,250	Conferences, Meetings & Travel	1,750		
59,860	9,255	11,000	Professional Services	16,000		
225	244	2,000	Memberships & Dues	1,000		
841	996	825	Communications	950		
174	-	200	Printing & Binding	200		
2,078	697	2,800	Repair & Maintenance Services	4,700		
795	1,449	4,000	Technology Services	2,500		
4,116	3,797	3,200	Miscellaneous	7,900		
76,248	27,604	33,325	Total Materials and Services	40,200	-	-
			Capital Outlay-Mach & Equip	30,500		
-	-	-	Total Capital Outlay	30,500		
20,800	20,800	20,800	Transfers to Other Funds			
			General Fund	189,000		
20,800	20,800	20,800	Total of Transfer to Other Funds	189,000	-	-
-	-	667,525	Contingency	200,000		
353,002	432,080	1,347,100	Total Expenditures	1,075,670		
289,475	366,883	-	Ending Fund Balance	687,430	-	-
642,477	798,963	1,347,100	Total Requirements	1,763,100	-	-

Building Inspection Fund		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Personnel Services				
128-3300-410-2020	Straight Time - Regular	169,051	300,420	179,360
	Subtotal Regular Salaries	169,051	300,420	179,360
128-3300-410-2045	Overtime	0	0	
128-3300-410-2085	Extra Help	92,312	151,500	247,320
128-3300-415-2220	FICA Social Security	15,949	25,378	26,435
128-3300-415-2225	FICA Medicare	3,730	6,746	6,190
128-3300-415-2230	Insurance	37,304	40,200	51,170
128-3300-415-2235	Retirement Contributions	61,660	92,240	94,900
128-3300-415-2240	Worker Compensation	2,623	7,360	8,870
128-3300-415-2242	Paid Leave Oregon	1,047	1,606	1,725
	Subtotal Payroll Taxes	214,625	325,030	436,610
TOTAL PERSONNEL SERVICES		383,676	625,450	615,970
Materials and Services				
128-3300-510-3045	General Office Supplies	599	1,000	2,000
	Subtotal Office Supplies	599	1,000	2,000
128-3300-515-3120	Books / Periodicals	540	1,200	2,000
128-3300-515-3125	Clothing Uniform Boots Gloves	0	1,000	500
128-3300-515-3180	Fuel Oil Lubricants	774	500	700
128-3300-515-3310	General Operating Supplies	221	250	250
	Subtotal General Operating Supplies	1,535	2,950	3,200
128-3300-530-3720	Small Tools	0	100	100
	Subtotal Small Tools	0	100	100
128-3300-610-4090	Registration	2,922	3,000	3,000
128-3300-610-4095	Certification	395	500	500
	Subtotal Certification	3,317	3,500	3,500
128-3300-615-4260	Conference / Meeting Expenses	80	750	750
128-3300-615-4265	Travel: Conferences & Meetings	0	1,000	1,000
	Subtotal Conferences, Meetings & Travel	80	1,750	1,750
128-3300-620-4485	Contract Building Inspection	12,199	10,000	15,000
128-3300-620-4539	VOIP Cisco/Obsidian Support	972	1,000	1,000
128-3300-620-4540	Professional Services General	440	0	0
	Subtotal Professional Services General	13,611	11,000	16,000
128-3300-630-4750	Various Dues	80	2,000	1,000
	Subtotal Memberships & Dues	80	2,000	1,000
128-3300-635-4930	Telephone	836	825	900
128-3300-635-4975	Postage	0	0	50
	Subtotal Communication	836	825	950

Building Inspection Fund		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
128-3300-645-5060	Insurance - Liability / EAP	63	0	100
	Subtotal Insurance	63	0	100
128-3300-650-5145	General Printing & Binding	104	200	200
	Subtotal Printing & Binding	104	200	200
128-3300-660-5620	Office Machines	702	700	700
128-3300-660-5785	Motor Vehicles /Auto Body Shop	0	2,000	2,000
128-3300-660-5825	General Repair & Maintenance	709	100	2,000
	Subtotal Repair & Maintenance Services	1,411	2,800	4,700
128-3300-675-5925	Credit Card Processing Fees	4,984	3,000	4,000
128-3300-675-6035	General - Miscellaneous	0	200	200
	Subtotal Miscellaneous	4,984	3,200	4,200
128-3300-685-6205	Computer Software	0	0	500
128-3300-685-6245	Computer Hardware	0	4,000	2,000
	Subtotal Technology	0	4,000	2,500
TOTAL MATERIALS & SERVICES		26,620	33,325	40,200
Capital Outlay				
128-3300-740-6650	Capital Outlay-Mach & Equip	0	0	30,500
	Subtotal Transfer to Other Funds	0	0	30,500
TOTAL TRANSFER TO OTHER FUNDS		0	0	30,500
Transfer to Other Funds				
128-3300-850-7555	Transfer to General Fund	20,799	20,800	189,000
	Subtotal Transfer to Other Funds	20,799	20,800	189,000
TOTAL TRANSFER TO OTHER FUNDS		20,799	20,800	189,000
Contingency				
128-3300-910-8020	Contingency	0	667,525	200,000
	Subtotal Contingency	0	667,525	200,000
TOTAL CONTINGENCY		0	667,525	200,000
Ending Fund Balance				687,430
TOTAL BUILDING INSPECTION FUND		431,095	1,347,100	1,763,100

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

Purpose

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

History

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

Personnel

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

New this year

The remaining funds in the ARPA fund have been obligated to the 16th Street Waterline project. That project is expected to be completed in December 2025.

City of Astoria, Oregon
Budget Document

AMERICAN RESCUE PLAN (ARP) FUND # 130

Budget for Fiscal Year 7/1/25 - 6/30/26

Historical Data			Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual Data FYE 6/30/23	FYE 6/30/24	Adopted Budget FYE 6/30/25				
			<u>Resources</u>			
504,805	499,799	497,600	Beginning Fund Balance	324,400		
1,630,740	(22,589)	-	Intergovernment	-		
28,409	23,476	16,587	Interest on Investments	6,000		
<u>2,163,954</u>	<u>500,686</u>	<u>514,187</u>	Total Resources	<u>330,400</u>	-	-
			<u>Requirements</u>			
			Capital Outlay			
1,664,155	971	514,187	Improvements other than Buildings	330,400		
<u>1,664,155</u>	<u>971</u>	<u>514,187</u>	Total of Capital Outlay	<u>330,400</u>	-	-
-	-	-	Contingency	-	-	-
1,664,155	971	514,187	Total Expenditures	330,400	-	-
<u>499,799</u>	<u>499,715</u>	<u>(0)</u>	Ending Fund Balance	-	-	-
<u>2,163,954</u>	<u>500,686</u>	<u>514,187</u>	Total Requirements	<u>330,400</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 received 64, pp2 non-emergency 911 calls in 2023 and dispatched 46,813 calls for service, a 5.6% increase from 2022. 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 check. Each traffic stop is an average of 90 seconds of radio talk time, which adds an additional 2 hours of radio traffic a 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 to independent patrol in the next 9 – 12 months.

Personnel

11 full-time regular positions

New this year

The Communications Center is completing the radio console upgrade and the Computer Aided Dispatch (CAD) and Records Management System (RMS) software upgrades are scheduled to go live in September of 2025. The Astoria Communications Center is the hub for the CAD and is requiring a large commitment from our personnel.

The proposed budget includes a new Eventide Audio Recorder, a CAD to CAD connection with Metro Area Joint CAD System, and three rugged laptops for mobile deployment in a crisis.

City of Astoria, Oregon
Budget Document

EMERGENCY COMMUNICATIONS FUND #132

<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 Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
<u>Resources</u>						
1,600,354	1,785,593	1,404,800	Beginning Fund Balance	983,900		
			Prior Period Adjustment			
549,011	560,298	560,000	Intergovernmental	550,000		
643,819	641,032	645,242	Charges for Services	786,593		
44,550	78,768	40,000	Interest on Investments	35,000		
3,041	-		Gifts, Bequests and Grants			
248	704	18,910	Miscellaneous	-		
			Transfer From Other Funds			
451,930	459,459	457,087	General Fund	464,177		
6,360	6,649	4,180	Public Works	6,690		
<u>3,299,313</u>	<u>3,532,503</u>	<u>3,130,219</u>	Total Resources	<u>2,826,360</u>	<u>-</u>	<u>-</u>
<u>Requirements</u>						
Personnel Services:						
509,492	645,891	914,600	Regular Salaries	968,500		
193,469	186,711	201,300	Overtime	220,200		
-	31,428	65,300	Extra Help	7,660		
53,577	65,733	95,200	Payroll Taxes	96,400		
93,151	123,307	240,700	Insurance	314,700		
160,537	202,584	305,800	Retirement Contributions	347,600		
653	987	1,150	Interfund Wages	1,160		
1,165	3,026	1,900	Workers' Compensation	2,200		
<u>1,012,044</u>	<u>1,259,667</u>	<u>1,825,950</u>	Total Personnel Services	<u>1,958,420</u>	<u>-</u>	<u>-</u>
9.0	9.0	12.4	FTEs	12.4	12.4	12.4
Materials and Services:						
3,915	2,116	4,550	Office Supplies	4,500		
3,344	1,558	6,000	Operating Supplies	6,000		
180	174	3,000	Small Tools & Minor Equipment	3,200		
3,998	499	4,000	General Repairs / City Shops	4,000		
3,060	1,200	4,300	Training	5,350		
4,639	6,679	10,500	Conferences, Meetings & Travel	11,000		
67,034	44,185	170,000	Professional Services	130,000		
277	272	2,800	Memberships & Dues	3,100		
11,472	12,048	13,000	Communications	11,000		
460	36	1,000	Advertising	1,000		
3,024	4,122	3,700	Public Utility Services	3,700		
29,077	39,261	37,600	Repair & Maintenance Services	151,249		
15,961	27,516	34,375	Technology	167,475		
1,772	86,199	2,500	Miscellaneous	2,500		
<u>148,213</u>	<u>225,865</u>	<u>297,325</u>	Total Materials and Services	<u>504,074</u>	<u>-</u>	<u>-</u>
Capital Outlay:						
88,611	80,656	20,000	Buildings	-	-	-
234,852	117,044	816,900	Machinery & Equipment	144,480		
<u>323,463</u>	<u>197,700</u>	<u>836,900</u>	Total Capital Outlay	<u>144,480</u>	<u>-</u>	<u>-</u>
Transfer to Other Fund						
30,000	30,000	30,000	General Fund	77,000		
<u>-</u>	<u>-</u>	<u>120,000</u>	Contingency	<u>120,000</u>		
<u>1,513,720</u>	<u>1,713,232</u>	<u>3,110,175</u>	Total Expenditures	<u>2,803,974</u>	<u>-</u>	<u>-</u>
1,785,593	1,819,271	20,044	Ending Fund Balance	22,386	-	-
-	-	-	Reserved for Future Capital Expenditure	-	-	-
<u>1,785,593</u>	<u>1,819,271</u>	<u>20,044</u>	Total Ending Fund Balance	<u>22,386</u>	<u>-</u>	<u>-</u>
<u>3,299,313</u>	<u>3,532,503</u>	<u>3,130,219</u>	Total Requirements	<u>2,826,360</u>	<u>-</u>	<u>-</u>

Emergency Communications Fund		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Personnel Services				
132-3400-410-2020	Straight Time - Regular	645,891	914,600	968,500
	Subtotal Regular Salaries	645,891	914,600	968,500
132-3400-410-2045	Overtime	186,711	201,300	220,200
132-3400-410-2085	Extra Help	31,428	65,300	7,660
132-3400-412-2095	Interfund Wages	987	1,150	1,160
132-3400-415-2220	FICA Social Security	50,308	71,432	75,200
132-3400-415-2225	FICA Medicare	12,399	19,040	16,800
132-3400-415-2230	Insurance	123,307	240,700	314,700
132-3400-415-2235	Retirement Contributions	202,584	305,800	347,600
132-3400-415-2240	Worker Compensation	1,396	1,900	2,200
132-3400-415-2242	Paid Leave Oregon	3,026	4,728	4,400
	Subtotal Payroll Taxes	612,146	911,350	989,920
TOTAL PERSONNEL SERVICES		1,258,037	1,825,950	1,958,420
Materials and Services				
132-3400-510-3040	Printer Cartridges & Supplies	39	550	500
132-3400-510-3045	General Office Supplies	2,077	4,000	4,000
	Subtotal Office Supplies	2,116	4,550	4,500
132-3400-515-3180	Fuel Oil Lubricants	1,372	6,000	6,000
132-3400-515-3310	General Operating Supplies	186	0	0
	Subtotal General Operating Supplies	1,558	6,000	6,000
132-3400-530-3720	Small Tools	174	3,000	3,200
	Subtotal Small Tools	174	3,000	3,200
132-3400-545-3830	General Repair Supplies	499	4,000	4,000
	Subtotal Repair/Shop Supplies	499	4,000	4,000
132-3400-610-4095	Certification	0	300	350
132-3400-610-4100	Emd	0	0	0
132-3400-610-4110	Dispatch Training	1,200	4,000	5,000
	Subtotal Professional Services General	1,200	4,300	5,350
132-3400-615-4260	Conference / Meeting Expenses	2,003	8,000	8,000
132-3400-615-4265	Travel: Conferences & Meetings	4,676	2,500	3,000
	Subtotal Conferences, Meetings & Travel	6,679	10,500	11,000
132-3400-620-4495	Apco Frequency Coordination	0	0	0
132-3400-620-4540	Professional Services General	44,185	170,000	130,000
	Subtotal Professional Services General	44,185	170,000	130,000
132-3400-630-4750	Various Dues	272	2,800	3,100
	Subtotal Memberships & Dues	272	2,800	3,100

Emergency Communications Fund		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
132-3400-635-4940	911 Lines	8,802	8,000	8,000
132-3400-635-4955	Language Line Services	3,246	5,000	3,000
	Subtotal Postage	12,048	13,000	11,000
132-3400-640-5030	Advertising Public Notices	0	1,000	1,000
	Subtotal Advertising	0	1,000	1,000
132-3400-645-5060	Insurance - Liability / EAP	36	0	
	Subtotal Insurance	36	0	0
132-3400-655-5215	ELEC Pipeline #B Radio Transm	3,108	2,500	2,500
132-3400-655-5219	ELEC Lewis & Clark Bldg	1,014	1,200	1,200
	Subtotal Public Utility Services	4,122	3,700	3,700
132-3400-660-5705	Server Ifocus	34,205	37,600	151,249
132-3400-660-5825	General Repair & Maintenance	5,056	0	0
	Subtotal Repair & Maintenance Services	39,261	37,600	151,249
132-3400-675-6035	General - Miscellaneous	86,199	2,500	2,500
	Subtotal Miscellaneous	86,199	2,500	2,500
132-3400-685-6205	Computer Software	8,752	8,600	9,500
132-3400-685-6225	Eventide	0	4,500	85,600
132-3400-685-6230	Web Based Comm Software	25	5,500	5,500
132-3400-685-6235	Computer Hardware Maintenance	8,840	4,125	55,225
132-3400-685-6240	Justice App Maintenance	5,244	6,700	6,700
132-3400-685-6275	Tailored Solutions	4,655	4,950	4,950
	Subtotal Technology	27,516	34,375	167,475
TOTAL MATERIALS & SERVICES		225,865	297,325	504,074
Capital Outlay				
132-3400-720-6400	Capital Outlay-buildings	80,656	20,000	0
132-3400-740-6650	Capital Outlay-Mach & Equip	117,044	1,317,045	144,480
	Subtotal Capital Outlay	197,700	1,337,045	144,480
TOTAL CAPITAL OUTLAY		314,744	1,337,045	144,480
Transfer to Other Funds				
132-3400-850-7555	Transfer to General Fund	30,000	30,000	77,000
	Subtotal Transfer to Other Funds	30,000	30,000	77,000
TOTAL TRANSFER TO OTHER FUNDS		30,000	30,000	77,000
Contingency				
132-3400-910-8020	Contingency	0	120,000	120,000
	Subtotal Contingency	0	120,000	120,000
TOTAL CONTINGENCY		0	120,000	120,000

Emergency Communications Fund				
		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Ending Fund Balance				
132-3400-950-8520	Ending Fund Balance	0	20,044	22,386
Subtotal Ending Fund Balance		0	20,044	22,386
TOTAL EMERGENCY COMMUNICATION FUND		1,828,646	3,610,320	2,826,360

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 organizational structure of the Police Department. In 2023-24, two part time police cadet positions were created in this fund with a transfer of funds from Promote Astoria. One of those positions was staffed in 2024-25, and that has been a successful program for the city. These positions were moved into the General Fund in 2025-26.

Personnel

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

City of Astoria, Oregon
Budget Document

SPECIAL POLICE PROJECTS #136

<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 Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
<u>Resources</u>						
23,314	23,647	86,600	Beginning Fund Balance	52,300		
661	2,797	4,000	Interest Earnings	1,830		
5	5	-	Miscellaneous	-		
653	1,846		Fines and Forfeitures			
			Transfers from Other Funds			
1,400	1,400	1,400	General Fund	-		
-	59,500	-	Promote Astoria	-	-	-
<u>26,033</u>	<u>89,195</u>	<u>92,000</u>	Total Resources	<u>54,130</u>	<u>-</u>	<u>-</u>
<u>Requirements</u>						
			Personnel Services:			
-	-	-	Regular Salaries			
-	-	43,860	Extra Help	-	-	-
-	-	3,540	Payroll Taxes	-	-	-
-	-	30	Insurance	-	-	-
-	-	10,460	Retirement Contributions	-	-	-
-	-	1,500	Workers' Compensation	-	-	-
-	-	59,390	Total Personnel Services	-	-	-
-	-	-	FTEs			
			Materials and Services:			
2,386	2,381	22,000	Operating Supplies	54,130	-	-
-	-	-	Projects Funded by Grants	-	-	-
2,386	2,381	22,000	Total Materials and Services	54,130	-	-
-	-	10,610	Contingency	-	-	-
2,386	2,381	92,000	Total Expenditures	54,130	-	-
23,647	86,814	-	Ending Fund Balance	-	-	-
<u>26,033</u>	<u>89,195</u>	<u>92,000</u>	Total Requirements	<u>54,130</u>	<u>-</u>	<u>-</u>

Special Police Projects Fund		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Personnel Services				
136-0000-410-2085	Extra Help	0	43,860	0
136-0000-415-2220	FICA Social Security	0	2,643	0
136-0000-415-2225	FICA Medicare	0	708	0
136-0000-415-2230	Insurance	0	30	0
136-0000-415-2235	Retirement Contributions	0	10,460	0
136-0000-415-2240	Worker Compensation	0	1,500	0
136-0000-415-2242	Paid Leave Oregon	0	189	0
	Subtotal Payroll Taxes	0	59,390	0
TOTAL PERSONNEL SERVICES		0	59,390	0
Materials and Services				
136-0000-515-3310	General Operating Supplies	2,281	22,000	54,130
	Subtotal General Operating Supplies	2,281	22,000	54,130
TOTAL MATERIALS & SERVICES		2,281	22,000	54,130
Contingency				
136-0000-910-8020	Contingency	0	10,610	
	Subtotal Contingency	0	10,610	0
TOTAL CONTINGENCY		0	10,610	0
TOTAL SPECIAL POLICE PROJECTS FUND		2,281	92,000	54,130

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 these projects should be adjacent to the Astor West Urban Renewal District, but let those projects be defined by the future Council.

Personnel

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

City of Astoria, Oregon
Budget Document

ASTOR WEST AREA SPECIAL PROJECTS FUND # 140

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/25 - 6/30/26</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
<u>Resources</u>						
-	693,817	719,000	Beginning Fund Balance	680,000		
18,678	34,145	30,000	Interest	23,500		
675,139	-	-	Transfer from Other Funds	-		
<u>693,817</u>	<u>727,962</u>	<u>749,000</u>	Total Resources	<u>703,500</u>	-	-
<u>Requirements</u>						
Materials & Services						
-	-	300,000	Professional Services	300,000		
-	-	300,000	Total Materials & Services	300,000	-	-
Capital Outlay						
-	-	349,000	Improvements other than Buildings	403,500		
-	-	100,000	Contingent Expenditures			
-	-	749,000	Total Expenditures	703,500	-	-
-	727,962	-	Ending Fund Balance	-	-	-
-	<u>727,962</u>	<u>749,000</u>	Total Requirements	<u>703,500</u>	-	-

2025 / 26 Budget Detail Information

ASTOR WEST AREA SPECIAL PROJECTS FUND (140 0000)

Capital Outlay (730)			
620	4540	Professional Services	300,000
730	6500	Improvements Other than Buildings	<u>403,500</u>
		Total Capital Outlay	403,500
910	8020	Contingency	-
950	8520	Ending Fund Balance	<u>-</u>
TOTAL ASTOR WEST AREA SPECIAL PROJECTS FUND			703,500

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

This year the Parks Project Fund includes funds for a Parks Master Plan. The department was successful in applying for a \$50,000 grant in FY24-25 to update the 2016 Parks Master Plan and that effort is anticipated to be completed within upcoming fiscal year.

City of Astoria, Oregon
Budget Document

PARKS PROJECT FUND #146

<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 Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
			<u>Resources</u>			
131,678	121,851	52,725	Beginning Fund Balance	126,833		
-	-		Grants	50,000		
54,239	61,500		Gifts & Bequests			
1,653	704		Charges for Services			
2,560	5,437	1,125	Interest Earnings	1,500		
<u>190,130</u>	<u>189,492</u>	<u>53,850</u>	Total Resources	<u>178,333</u>	-	-
			<u>Requirements</u>			
			Materials & Services:			
8,136	2,470	20,000	Professional Services	20,000		
8,136	2,470	20,000	Total Materials & Services	20,000	-	-
			Capital Outlay:			
60,143	127,755	33,850	Improvements Other Than Bldgs	85,000		
-	-	-	Contingent Expenditures	-	-	-
68,279	130,225	53,850	Total Expenditures	105,000	-	-
<u>121,851</u>	<u>59,267</u>	<u>-</u>	Ending Fund Balance	<u>73,333</u>	-	-
<u>190,130</u>	<u>189,492</u>	<u>53,850</u>	Total Requirements	<u>178,333</u>	-	-

2025 / 26 Budget Detail Information

PARKSPROJECT FUND (146 0000)

		<u>Materials & Services</u>		
620	4540	Professional Services	<u>20,000</u>	
TOTAL MATERIALS & SERVICES				20,000
		<u>Capital Outlay</u>		
730	6500	Improvements Other Than Buildings	<u>85,000</u>	
TOTAL CAPITAL OUTLAY				85,000
910	8020	Contingency		-
950	8,520	Ending Fund Balance		<u>73,333</u>
TOTAL PARKS PROJECT FUND				<u>178,333</u>

Fund: #148 Maritime Memorial

Purpose

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

Scope

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

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

Personnel

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

City of Astoria, Oregon
Budget Document

MARITIME MEMORIAL FUND # 148

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/25 - 6/30/26</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>	Resources and Requirements	Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25		Budget Officer	Budget Committee	Governing Body
			<u>Resources</u>			
1,719	3,833	6,280	Beginning Fund Balance	13,100		
25,300	14,200	15,000	Gifts and Bequests	12,000		
714	1,110	500	Interest Earnings	500		
<u>27,733</u>	<u>19,143</u>	<u>21,780</u>	Total Resources	<u>25,600</u>	-	-
			<u>Requirements</u>			
			Materials & Services:			
-	-	-	Office Supplies	-		
13,900	7,000	9,750	Professional Services	10,000		
-	-	-	Repair & Maintenance Services	-		
<u>13,900</u>	<u>7,000</u>	<u>9,750</u>	Total Materials & Services	<u>10,000</u>	-	-
			5,000	Contingent Expenditures	5,000	
<u>10,000</u>	<u>10,000</u>	<u>-</u>	Debt Service:- Principal Only Loan	<u>-</u>	-	-
23,900	17,000	14,750	Total Expenditures	15,000	-	-
<u>3,833</u>	<u>2,143</u>	<u>7,030</u>	Ending Fund Balance	<u>10,600</u>	-	-
<u>27,733</u>	<u>19,143</u>	<u>21,780</u>	Total Requirements	<u>25,600</u>	-	-

2025 / 26 Budget Detail Information

MARITIME MEMORIAL FUND (148 0000)

			<u>Materials and Services</u>	
620	4540	Professional Services - General	<u>10,000</u>	
			TOTAL MATERIALS & SERVICES	10,000
			Contingency	5,000
			Ending Fund Balance	<u>10,600</u>
			TOTAL MARITIME MEMORIAL FUND	<u>25,600</u>

Fund: #158 Parks Operation

Purpose

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

Scope

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

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

The Parks and Recreation Department is unique because ~30% of its budget is dependent on revenue generated through fees for services via Aquatics (\$450,000 anticipated annual revenue) and Recreation (\$300,000 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 14 full-time staff across its three divisions and relies on approximately 25 part-time, seasonal workers to carry out operations.

New this year

The Parks and Recreation Department has worked hard in the past year to adapt to many changes and is now focused on stability and improving existing programs and services. Continuing to increase the quality of life for residents through maintenance of public sites and increasing revenue generation will be central goals of the Parks Department's staff.

City of Astoria, Oregon
Budget Document

PARKS OPERATION FUND #158

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/25- 6/30/26</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
			<u>Resources</u>			
959,550	1,386,950	1,529,900	Beginning Fund Balance	1,442,700		
494,031	581,109	540,000	Charges for Services			
341,944	324,631	258,000	Aquatic Fees	450,000		
-	-	-	Recreation Fees	300,000		
1,290	831		Grants			
34,269	73,166	36,000	Miscellaneous			
			Interest	50,500		
1,178,510	1,198,760	1,035,000	Transfers from Other Funds:			
415,700	461,250	392,440	General Fund	1,151,500		
70,000	70,000	-	Promote Astoria	506,500		
			17th Street Dock	140,000		
<u>3,495,294</u>	<u>4,096,697</u>	<u>3,791,340</u>	Total Resources	<u>4,041,200</u>	<u>-</u>	<u>-</u>
			<u>Requirements (by department)</u>			
			Expenditures by Department			
787,447	843,872	1,023,350	Aquatic	950,705		
703,188	749,166	945,495	Parks-Recreation / Administration	954,355		
602,709	538,242	831,920	Maintenance	744,020		
-	-	140,000	Contingency	75,000		
<u>2,093,344</u>	<u>2,131,280</u>	<u>2,940,765</u>	Total Expenditures by Department	<u>2,724,080</u>	<u>-</u>	<u>-</u>
			Transfers to Other Funds:			
15,000	15,000	15,000	General Fund	142,700		
<u>1,829,350</u>	<u>1,950,417</u>	<u>835,575</u>	Ending Fund Balance	<u>1,174,420</u>	<u>-</u>	<u>-</u>
<u>3,937,694</u>	<u>4,096,697</u>	<u>3,791,340</u>	Total Requirements	<u>4,041,200</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 7/1/25 - 6/30/26</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 6/30/23	FYE 6/30/24	FYE 6/30/25				
510,488	562,439	728,050	Personnel Services:			
583,720	574,128	768,860	Aquatic Facility	634,360		
466,664	415,122	525,890	Recreation / Administration	768,670		
			Maintenance	547,970		
1,560,872	1,551,689	2,022,800	Total Personal Services	1,951,000	-	-
			Materials & Services:			
276,959	281,433	295,300	Aquatic Facility	316,345		
119,468	175,038	141,635	Recreation / Administration	165,685		
136,045	123,120	147,650	Maintenance	161,050		
532,472	579,591	584,585	Total Materials & Services	643,080	-	-
			Capital Outlay:			
-	-	-	Aquatic Facility	-		
-	-	20,000	Recreation / Administration	20,000		
-	-	158,380	Maintenance	35,000		
-	-	178,380	Total Capital Outlay	55,000	-	-
15,000	15,000	15,000	Transfer to Other Funds			
			General Fund	142,700		
-	-	140,000	Contingency	75,000		
1,829,350	1,950,417	850,575	Ending Fund Balance	1,174,420		
3,922,694	4,096,697	3,791,340	Total Expenditures	4,041,200	-	-

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

Fund: #158 Parks Operation
Department: #4100 Aquatics

Purpose

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

Scope

The Center features a six lane, 155,000-gallon lap pool, a 120,000 recreation pool with a “lazy river” current for added resistance and a 100’ water slide, a 2,500 gallon spa, and a 1,500 gallon wading pool for toddlers and infants. Over 50,000 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. Dry-land fitness classes are also offered at the facility on Mondays and Wednesdays. 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

Five full-time positions, part-time assistance

New This Year

After careful evaluation of patron use data, staff have changed the hours and days of operation at the Aquatic Center to best meet community needs for fitness access while balancing existing staffing capacity. The new hours and days of operation were introduced in March 2025 and going into FY25-26, staff will be monitoring user statistics and ongoing revenue to ensure that the schedule change continues to meet public demand for swimming and exercise access without compromising the available resources for safe oversight at the facility.

One full-time position was eliminated from the Aquatic Center staff this year.

City of Astoria, Oregon
Budget Document
PARKS OPERATION FUND

Expenditures (by department)
PARKS OPERATION-AQUATICS # 4100

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/25 - 6/30/26</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 6/30/23	FYE 6/30/24	FYE 6/30/25				
			Personnel Services:			
158,853	241,155	329,530	Regular Salaries	271,300		
234	-	-	Interfund Wages	-		
229,226	170,599	192,000	Extra Help	191,000		
31,011	33,388	41,990	Payroll Taxes	37,220		
23,022	36,612	40,260	Insurance	20,070		
58,185	69,677	102,880	Retirement Contributions	92,970		
9,957	11,008	21,390	Workers' Compensation	21,800		
510,488	562,439	728,050	Total Personal Services	634,360	-	-
10.5	10.5	9.8	FTEs	8.8	8.8	8.8
			Materials and Services:			
4,494	1,658	2,000	Office Supplies	2,000		
413	524	-	Concession Supplies	-		
4,895	7,222	6,000	Retail Supplies	8,000		
56,619	54,484	56,800	Operating Supplies	63,800		
8,579	5,513	28,800	Repair & Maintenance Supplies	25,845		
11,895	5,501	10,000	Training	8,500		
472	262	2,000	Conferences, Meetings & Travel	2,000		
17,663	17,064	15,500	Professional Services	17,500		
2,650	3,961	2,000	Communications	-		
936	13	-	Advertising	-		
-	-	500	Printing & Binding	500		
121,614	125,477	123,000	Public Utility Services	140,000		
26,857	36,262	26,000	Repair & Maintenance Services	36,000		
-	-	-	Rentals	-		
13,329	17,327	15,100	Miscellaneous	4,600		
6,543	6,165	7,600	Technology Services	7,600		
276,959	281,433	295,300	Total Materials and Services	316,345	-	-
			Capital Outlay:			
-	-	-	Improvements Othr than Buildings	-		
-	-	-	Machinery & Equipment	-	-	-
-	-	-	Total Capital Outlay	-	-	-
<u>787,447</u>	<u>843,872</u>	<u>1,023,350</u>	Total Expenditures	<u>950,705</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. Prior year history, budget and actual, is retained in the respective budget presentations for these departments.

Parks Operations Fund				
AQUATIC CENTER		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Personnel Services				
158-4100-410-2020	Straight Time - Regular	240,462	329,530	271,300
	Subtotal Regular Salaries	240,462	329,530	271,300
158-4100-410-2045	Overtime	693	0	0
158-4100-410-2085	Extra Help	170,599	192,000	191,000
158-4100-412-2095	Interfund Wages	0	0	0
158-4100-415-2220	FICA Social Security	25,679	31,504	28,670
158-4100-415-2225	FICA Medicare	6,036	8,398	6,703
158-4100-415-2230	Insurance	36,612	40,260	20,070
158-4100-415-2235	Retirement Contributions	69,677	102,880	92,970
158-4100-415-2240	Worker Compensation	11,008	21,390	21,800
158-4100-415-2242	Paid Leave Oregon	1,673	2,088	1,847
	Subtotal Payroll Taxes	321,977	398,520	363,060
TOTAL PERSONNEL SERVICES		562,439	728,050	634,360
Materials and Services				
158-4100-510-3045	General Office Supplies	1,658	2,000	2,000
	Subtotal Office Supplies	1,658	2,000	2,000
158-4100-515-3140	First Aid Supplies	1,857	2,000	2,000
158-4100-515-3160	Program Supplies	4,434	7,500	7,500
158-4100-515-3170	Concession Stand Supplies	524	0	0
158-4100-515-3175	Retail Item Supplies	7,222	6,000	8,000
158-4100-515-3180	Fuel Oil Lubricants	0	300	300
158-4100-515-3265	Custodial Supplies	6,839	7,000	8,000
158-4100-515-3270	Chemicals	33,938	36,000	38,000
158-4100-515-3310	General Operating Supplies	7,416	4,000	8,000
	Subtotal General Operating Supplies	62,230	62,800	71,800
158-4100-525-3520	Building Materials / Supplies	1,015	2,000	1,000
158-4100-525-3540	Paint and Paint Supplies	39	300	300
158-4100-525-3545	Plumbing Supplies	34	2,500	2,500
158-4100-525-3550	Electrical Supplies	1,716	500	3,000
158-4100-525-3640	Other Repair & Maint Supplies	2,396	23,000	10,000
	Subtotal Repair & Maintenance Supplies	5,200	28,300	16,800
158-4100-530-3720	Small Tools	313	500	9,045
	Subtotal Small Tools	313	500	9,045
158-4100-610-4085	Travel Expenses-Training	700	1,500	1,500
158-4100-610-4105	Lifeguard Training	4,031	7,000	5,500
158-4100-610-4115	Workshops	770	1,500	1,500
	Subtotal Training	5,501	10,000	8,500
158-4100-615-4260	Conference / Meeting Expenses	262	1,000	1,000
158-4100-615-4265	Travel: Conferences & Meetings	0	1,000	1,000
	Subtotal Conferences, Meetings & Travel	262	2,000	2,000

Parks Operations Fund				
AQUATIC CENTER		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
158-4100-620-4390	Network Maintenance	365	6,500	6,500
158-4100-620-4432	Background Checks	456	1,000	1,000
158-4100-620-4540	Professional Services General	16,243	8,000	10,000
	Subtotal Professional Services General	17,064	15,500	17,500
158-4100-635-4920	Cell Phones	2,215	1,000	0
158-4100-635-4965	Spectrum	1,722	1,000	0
158-4100-635-4975	Postage	24	0	
	Subtotal Communications	3,961	2,000	0
158-4100-640-5030	Advertising Public Notices	0	0	0
158-4100-640-5035	Advertising Promotion	13	0	0
	Subtotal Advertising	13	0	0
158-4100-645-5060	Insurance - EAP	616	600	600
	Subtotal Insurance - EAP	616	600	600
158-4100-650-5145	General Printing & Binding	0	500	500
	Subtotal Printing & Binding	0	500	500
158-4100-655-5289	ELEC AAC	73,220	74,000	80,000
158-4100-656-5479	Natural Gas - AAC	48,702	45,000	56,000
158-4100-657-5517	Sanitation - AAC	3,555	4,000	4,000
	Subtotal Utility Services	125,477	123,000	140,000
158-4100-660-5750	Rpr Svcs Buildings	2,500	3,000	3,000
158-4100-660-5755	Rpr Svcs Electric	5,183	3,000	5,000
158-4100-660-5760	Rpr Svcs Heating Systems	12,239	11,000	15,000
158-4100-660-5765	Rpr Svcs Plumbing	4,601	4,000	5,000
158-4100-660-5825	General Repair & Maintenance	11,739	5,000	8,000
	Subtotal Repair & Maintenance Service	36,262	26,000	36,000
158-4100-675-5925	Credit Card Processing Fees	14,759	11,500	1,000
158-4100-675-6005	Licenses & Permits	1,849	2,500	2,500
158-4100-675-6035	General - Miscellaneous	103	500	500
	Subtotal Miscellaneous	16,711	14,500	4,000
158-4100-685-6255	Software Maintenance Agreement	6,165	7,600	7,600
	Subtotal Insurance - EAP	6,165	7,600	7,600
TOTAL MATERIALS & SERVICES		281,433	295,300	316,345
TOTAL AQUATIC CENTER		843,872	1,023,350	950,705

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 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 pickleball tournaments, and provides an after-school care program that has capacity for 45-50 K-5th students. The Recreation Division also offers 11 weeks of summer day-camp activities June through August and specialized sports clinics throughout the year.

Personnel

Five full-time positions plus additional part-time assistance

City of Astoria, Oregon
Budget Document
PARKS OPERATION FUND

Expenditures (by department)
RECREATION / ADMINISTRATION # 4200

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/25 - 6/30/26</u>			
<u>Actual Data</u> FYE 6/30/23	FYE 6/30/24	<u>Adopted Budget</u> FYE 6/30/25	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			Personnel Services:			
327,227	338,771	394,650	Regular Salaries	409,230		
678	-	5,100	Overtime	2,090		
59,003	43,184	98,700	Extra Help	69,160		
30,062	30,468	40,130	Payroll Taxes	38,680		
74,026	80,141	97,990	Insurance	105,750		
83,096	78,545	114,880	Retirement Contributions	125,470		
9,628	3,019	17,410	Workers' Compensation	18,290		
583,720	574,128	768,860	Total Personal Services	768,670	-	-
9.4	9.4	7.1	FTEs	6.4	6.4	6.4
			Materials and Services:			
3,162	565	2,800	Office Supplies	1,800		
62,300	58,350	56,800	Operating Supplies	64,600		
1,539	590	1,000	Repair & Maintenance Supplies	1,000		
2,365	864	3,000	Training	3,000		
4,496	4,610	4,000	Conferences, Meetings & Travel	2,000		
18,850	71,966	23,935	Professional Services	26,935		
800	1,347	500	Memberships & Dues	550		
3,568	3,307	11,500	Communications	11,500		
1,911	3,061	1,500	Advertising	3,000		
686	379	1,100	Printing & Binding	600		
2,893	1,685	6,000	Repair & Maintenance Services	11,500		
1,746	820	3,000	Rentals	3,000		
2,906	5,175	6,000	Fee & Charge Programs	8,000		
5,061	5,195	5,000	Miscellaneous / VISA Fees	1,500		
7,185	17,124	15,500	Technology Services	26,700		
119,468	175,038	141,635	Total Materials and Services	165,685	-	-
			Capital Outlay:			
-	-	20,000	Machinery & Equipment	20,000		
-	-	20,000	Total Capital Outlay	20,000	-	-
			Contingency			
-	-	20,000	Contingency	75,000		
			Transfers Out:			
-	15,000	15,000	General Fund	142,700		
-	-	-	Ending Fund Balance	-	-	-
703,188	764,166	945,495	Total Expenditures	1,172,055	-	-

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 Fund				
RECREATION/ADMINISTRATION		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Personnel Services				
158-4200-410-2020	Straight Time - Regular	338,771	394,650	409,230
	Subtotal Regular Salaries	338,771	394,650	409,230
158-4200-410-2045	Overtime	0	5,100	2,090
158-4200-410-2085	Extra Help	43,184	98,700	69,160
158-4200-415-2220	FICA Social Security	23,446	30,106	29,380
158-4200-415-2225	FICA Medicare	5,483	8,026	7,100
158-4200-415-2230	Insurance	80,141	97,990	105,750
158-4200-415-2235	Retirement Contributions	78,545	114,880	125,470
158-4200-415-2240	Worker Compensation	3,019	17,410	18,290
158-4200-415-2242	Paid Leave Oregon	1,539	1,998	2,200
	Subtotal Payroll Taxes	235,357	374,210	359,440
TOTAL PERSONNEL SERVICES		574,128	768,860	768,670
Materials and Services				
158-4200-510-3030	Paper	0	500	500
158-4200-510-3035	Special Paper	0	100	100
158-4200-510-3040	Printer Cartridges & Supplies	0	200	200
158-4200-510-3045	General Office Supplies	565	2,000	1,000
	Subtotal Office Supplies	565	2,800	1,800
158-4200-515-3125	Clothing Uniforms Boots Gloves	1,794	2,000	2,000
158-4200-515-3135	Food and Local Mtgs	438	1,500	1,500
158-4200-515-3140	First Aid Supplies	176	1,000	1,000
158-4200-515-3150	Awards	102	800	800
158-4200-515-3155	Sports Equipment	11,684	11,000	13,000
158-4200-515-3160	Program Supplies	43,194	40,000	45,000
158-4200-515-3165	Volunteer Program General	347	0	500
158-4200-515-3180	Fuel Oil Lubricants	615	500	800
	Subtotal General Operating Supplies	58,350	56,800	64,600
158-4200-525-3520	Building Materials / Supplies	539	500	500
158-4200-525-3640	Other Repair & Maint Supplies	51	500	500
	Subtotal Repair & Maintenance Supplies	590	1,000	1,000
158-4200-610-4085	Travel Expenses-Training	118	1,000	1,000
158-4200-610-4115	Workshops	746	2,000	2,000
	Subtotal Training	864	3,000	3,000
158-4200-615-4260	Conference / Meeting Expenses	2,520	2,000	1,000
158-4200-615-4265	Travel: Conferences & Meetings	2,090	2,000	1,000
	Subtotal Conferences, Meetings & Travel	4,610	4,000	2,000
158-4200-620-4390	Network Maintenance	702	6,335	6,335
158-4200-620-4432	Background Checks	1,065	600	600
158-4200-620-4435	Sports Officials	10	5,000	10,000
158-4200-620-4540	Professional Services General	70,189	12,000	10,000

Parks Operations Fund				
RECREATION/ADMINISTRATION		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
	Subtotal Professional Services General	71,966	23,935	26,935
158-4200-630-4805	OR Rec and Pks Assoc	1,347	500	550
	Subtotal Memberships & Dues	1,347	500	550
158-4200-635-4920	Cell Phones	3,294	11,000	11,000
158-4200-635-4975	Postage	13	500	500
	Subtotal Communication	3,307	11,500	11,500
158-4200-640-5030	Advertising Public Notices	523	500	500
158-4200-640-5035	Advertising Rec Promotion	2,538	1,000	2,500
	Subtotal Advertising	3,061	1,500	3,000
158-4200-645-5060	Insurance - Liability / EAP	278	500	500
	Subtotal Insurance - EAP	278	500	500
158-4200-650-5135	Commercial Printng	308	300	300
158-4200-650-5145	General Printing & Binding	71	300	300
	Subtotal Printing & Binding	379	600	600
158-4200-660-5620	Office Machines	994	1,000	3,500
158-4200-660-5730	Rpr Svcs Sport Equipment	691	5,000	8,000
	Subtotal Repair & Maintenance Services	1,685	6,000	11,500
158-4200-665-5865	Rental Equipment	820	3,000	3,000
	Subtotal Rental Equipment	820	3,000	3,000
158-4200-670-5890	PK Fee and Charge Program	5,175	6,000	8,000
	Subtotal Fee & Charge Programs	5,175	6,000	8,000
158-4200-675-5925	Credit Card Processing Fees	4,917	5,000	1,000
	Subtotal Card Processing Fees	4,917	5,000	1,000
158-4200-685-6205	Computer Software	8,820	9,500	15,000
158-4200-685-6207	Non Contract IT Services	6,207	3,000	6,000
158-4200-685-6245	Computer Hardware	2,097	3,000	5,700
	Subtotal Technology	17,124	15,500	26,700
TOTAL MATERIALS & SERVICES		175,038	141,635	165,685
Capital Outlay				
158-4200-740-6650	Capital Outlay-Mach & Equip	0	20,000	20,000
	Subtotal Capital	0	20,000	20,000
TOTAL CAPITAL OUTLAY		0	20,000	20,000

Parks Operations Fund				
RECREATION/ADMINISTRATION		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Transfers Out				
158-4200-850-7555	Transfer to General Fund	15,000	15,000	142,700
	Subtotal Transfer to General Fund	15,000	15,000	142,700
	TOTAL TRANSFERS OUT	15,000	15,000	142,700
Contingency				
158-4200-910-8020	Parks Contingency	0	140,000	75,000
	Subtotal Contingency	0	140,000	75,000
	TOTAL CONTINGENCY	0	140,000	75,000
TOTAL PARKS RECREATION ADMINISTRATION		764,166	1,085,495	1,172,055

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 removes over 7 tons of trash annually from parks and public sites and provides 7-day coverage for maintenance response services. 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

Two full-time positions and two 3/4 time positions, plus Extra Help

Budget Document
PARKS OPERATION FUND

Expenditures (by department)
MAINTENANCE # 4300

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/25 - 6/30/26</u>			
<u>Actual Data</u>	<u>Actual Data</u>	<u>Adopted Budget</u>	Resources and Requirements	Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25		Budget Officer	Budget Committee	Governing Body
			Personnel Services:			
237,735	209,145	261,610	Regular Salaries	271,650		
45,860	43,378	52,080	Extra Help	58,510		
8,184	4,263	7,660	Interfund Wages	9,870		
22,500	20,215	25,870	Payroll Taxes	27,380		
81,804	76,778	84,210	Insurance	91,090		
66,228	50,762	80,250	Retirement Contributions	72,270		
4,353	10,581	14,210	Workers' Compensation	17,200		
466,664	415,122	525,890	Total Personnel Services	547,970	-	-
4.8	4.8	4.8	FTEs	4.8	4.8	4.8
			Materials and Services:			
852	325	400	Office Supplies	400		
37,729	40,005	39,300	Operating Supplies	43,000		
32,425	26,230	29,800	Repair & Maintenance Supplies	34,800		
3,829	2,953	2,000	Small Tools & Minor Equipment	2,500		
1,701	29	3,000	City Shop Expenses	3,000		
1,255	1,781	1,500	Training	1,500		
18,350	11,168	19,000	Professional Services	21,000		
3,501	3,761	-	Communications	100		
-	-	100	Printing & Binding	-		
306	-	500	Advertising	-		
14,025	13,232	17,450	Public Utility Services	20,050		
17,120	16,792	26,500	Repair & Maintenance Services	25,500		
1,692	3,497	5,000	Rentals	6,000		
3,260	3,347	3,100	Miscellaneous	3,200		
-	-	-	Technology Services	-	-	-
136,045	123,120	147,650	Total Materials and Services	161,050	-	-
			Capital Outlay:			
-	-	113,380	Improvements Other than buildings	-	-	-
-	-	45,000	Machinery & Equipment	35,000		
-	-	158,380	Total Capital Outlay	35,000	-	-
602,709	538,242	831,920	Total Expenditures	744,020	-	-

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 Fund				
MAINTENANCE		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Personnel Services				
158-4300-410-2020	Straight Time - Regular	209,145	261,610	266,320
	Subtotal Regular Salaries	209,145	261,610	266,320
158-4300-410-2045	Overtime	0	0	5,330
158-4300-410-2085	Extra Help	43,378	52,080	58,510
158-4300-412-2095	Interfund Wages	4,263	7,660	9,870
158-4300-415-2220	FICA Social Security	15,545	19,411	21,050
158-4300-415-2225	FICA Medicare	3,635	5,174	4,940
158-4300-415-2230	Insurance	76,778	84,210	91,090
158-4300-415-2235	Retirement Contributions	50,762	80,250	72,270
158-4300-415-2240	Worker Compensation	10,581	14,210	17,200
158-4300-415-2242	Paid Leave Oregon	1,035	1,285	1,390
	Subtotal Payroll Taxes	205,977	264,280	281,650
TOTAL PERSONNEL SERVICES		415,122	525,890	547,970
Materials and Services				
158-4300-510-3030	Paper	0	100	100
158-4300-510-3045	General Office Supplies	325	300	300
	Subtotal Office Supplies	325	400	400
158-4300-515-3125	Clothing Uniforms Boots Gloves	2,723	4,500	5,200
158-4300-515-3140	First Aid Supplies	0	500	500
158-4300-515-3155	Sports Equipment	1,876	1,000	1,000
158-4300-515-3180	Fuel Oil Lubricants	16,752	14,000	12,000
158-4300-515-3235	Seed/Top Dressing Fields	17	500	500
158-4300-515-3240	Trees Shrubs Flowers	25	500	500
158-4300-515-3245	Fertilizers Pesticides	145	800	800
158-4300-515-3250	Bark Mulch Top Soil Sawdust	4,140	1,500	3,500
158-4300-515-3255	Gypsum & Field Line Paint	212	500	500
158-4300-515-3260	Playground Chips	3,497	4,000	4,000
158-4300-515-3265	Custodial Supplies	667	1,500	2,500
158-4300-515-3290	CEM Heating Oil	0	0	0
158-4300-515-3295	Shively Hall Heating Oil	0	0	0
001-2001-515-3310	General Operating Supplies	9,951	10,000	12,000
	Subtotal General Operating Supplies	40,005	39,300	43,000
158-4300-525-3520	Building Materials / Supplies	11,100	14,000	12,000
158-4300-525-3525	Motor Vehicle Repair Parts	2,578	4,000	4,000
158-4300-525-3530	Tires	1,055	2,000	2,000
158-4300-525-3540	Paint and Paint Supplies	1,610	1,500	1,500
158-4300-525-3545	Plumbing Supplies	1,740	1,500	1,500
158-4300-525-3550	Electrical Supplies	2,865	2,500	7,000
158-4300-525-3560	Trails Maintenance	1,768	1,000	1,000
158-4300-525-3565	Vandalism Repair	346	1,000	1,000
158-4300-525-3580	Signs	731	800	800
158-4300-525-3620	Heating System Maintenance	0	500	500
158-4300-525-3625	Cemetery Plumbing / Irrigation	55	500	500

Parks Operations Fund				
MAINTENANCE		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
158-4300-525-3630	Cemetery Water & Sewer Repair	0	500	500
158-4300-525-3640	Other Repair & Maint Supplies	2,382	0	2,500
	Subtotal Repair & Maintenance Supplies	26,230	29,800	34,800
158-4300-530-3720	Small Tools	2,761	1,500	2,000
158-4300-530-3725	Irrigation Equipment	192	500	500
	Subtotal Small Tools & Equipment	2,953	2,000	2,500
158-4300-545-3820	SHOP Vehicle Parts	29	1,500	1,500
158-4300-545-3830	General Repair Supplies	0	1,500	1,500
	Subtotal Vehicle Repair & Maintenance	29	3,000	3,000
158-4300-610-4085	Travel Expenses-Training	586	1,000	1,000
158-4300-610-4090	Registration	1,195	500	500
	Subtotal Training	1,781	1,500	1,500
158-4300-620-4390	Network Maintenance	365	6,500	6,500
158-4300-620-4432	Background Checks	159	500	500
158-4300-620-4540	Professional Services General	10,644	12,000	14,000
	Subtotal Professional Services General	11,168	19,000	21,000
158-4300-635-4920	Cell Phones	3,761	0	0
158-4300-635-4975	Postage	0	0	100
	Subtotal Communication	3,761	0	100
158-4300-640-5030	Advertising Public Notices	0	500	0
	Subtotal Advertising	0	500	0
158-4300-645-5060	Insurance - Liability / EAP	139	0	100
	Subtotal Insurance	139	0	100
158-4300-650-5145	General Printing & Binding	0	100	0
	Subtotal Printing & Binding	0	100	0
158-4300-655-5223	ELEC Tennis Courts	526	800	800
158-4300-655-5226	ELEC Columbia Field	0	0	
158-4300-655-5229	ELEC 1300 Klaskanine	792	3,500	2,500
158-4300-655-5235	ELEC 32nd Leif Erickson	224	450	450
158-4300-655-5244	ELEC Alderbrook Hall	399	800	800
158-4300-655-5256	ELEC Parks Shops	2,066	2,500	2,300
158-4300-655-5259	ELEC ARC/Sprouts	0	0	0
158-4300-655-5262	ELEC Shively Hall	3,058	2,200	3,500
158-4300-655-5265	ELEC Tapiola Ball Field	788	1,000	1,000
158-4300-655-5271	ELEC Restroom	360	500	500
158-4300-655-5332	ELEC Parks Maintenance	193	400	400
158-4300-656-5461	Natural Gas - Alderbrook Hall	704	800	800
158-4300-657-5535	SANTN Transfer St Fee	4,048	3,500	6,000
158-4300-657-5541	Sanitation-Other Location	74	1,000	1,000
	Subtotal Utility Services	13,232	17,450	20,050
158-4300-660-5725	Equipment Other Than Vehicles	2,548	5,000	5,000
158-4300-660-5735	Infield Maintenance	3,391	1,000	2,000

Parks Operations Fund				
MAINTENANCE		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
158-4300-660-5740	Field Light Maintenance	3	500	500
158-4300-660-5755	RPR SVC Electrical	5,249	5,000	5,000
158-4300-660-5760	RPR SVC Heating Systems	973	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	4,628	12,000	10,000
	Subtotal Repair & Maintenance Services	16,792	26,500	25,500
158-4300-665-5865	Rental Equipment	300	1,000	1,000
158-4300-665-5870	Chemical Toilets	3,197	4,000	5,000
	Subtotal Rentals	3,497	5,000	6,000
158-4300-675-6005	Licenses & Permits	3,208	2,500	2,500
158-4300-675-6060	Random Drug Screens	0	600	600
	Subtotal Miscellaneous	3,208	3,100	3,100
TOTAL MATERIALS & SERVICES		123,120	147,650	161,050
Capital Outlay				
158-4300-730-6500	Improvements Other than Bldgs	0	176,930	0
158-4300-740-6650	Capital Outlay-Mach & Equip	0	45,000	35,000
	Subtotal Capital	0	221,930	35,000
TOTAL CAPITAL OUTLAY		0	221,930	35,000
TOTAL PARKS MAINTENANCE		538,242	895,470	744,020

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 10 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 and is extremely conservative.

Personnel

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

City of Astoria, Oregon
Budget Document

Water SDC Reimbursement Fund #160

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/24 - 6/30/25</u>		
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Resources and Requirements	Budget Officer	Budget Committee
					Adopted by
					Governing Body
<u>Resources</u>					
-	-	1,000	Beginning Fund Balance	16,000	
-	185	5,000	SDC Fees	8,000	
-	-		Miscellaneous Revenue		
-	35	300	Investments	600	
-	-	-		-	
-	220	6,300	Total Resources	24,600	-
<u>Requirements</u>					
Materials and Services:					
-	-	-	Professional Services General	-	-
-	-	-		-	-
-	-	-	Total Materials and Services	-	-
Capital Outlay:					
-	-	-	Improvements Other Than Bldgs	-	-
-	-	-	Total Capital Outlay	-	-
		6,300	Contingency	24,600	
-	-	6,300	Total Expenditures	24,600	-
-	220	-	Ending Fund Balance	-	-
-	220	6,300	Total Requirements	24,600	-

City of Astoria, Oregon
Budget Document

Water SDC Improvement Fund #161

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/25 - 6/30/26</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
			<u>Resources</u>			
-	-	2,225	Beginning Fund Balance	87,000		
-	961	27,000	SDC Fees	40,000		
-			Miscellaneous Revenue	-		
-	184	1,315	Investments	3,045		
-	-	-		-		
-	1,145	30,540	Total Resources	130,045	-	-
			<u>Requirements</u>			
			Materials and Services:			
-	-	-	Professional Services General	-	-	-
-	-	-		-	-	-
-	-	-	Total Materials and Services	-	-	-
			Capital Outlay:			
-	-	-	Improvements Other Than Bldgs	-	-	-
-	-	-	Total Capital Outlay	-	-	-
		30,540	Contingency	130,045		
-	-	30,540	Total Expenditures	130,045	-	-
-	1,145	-	Ending Fund Balance	-	-	-
-	1,145	30,540	Total Requirements	130,045	-	-

City of Astoria, Oregon
Budget Document

Sewer SDC Reimbursement Fund #162

<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 Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
			<u>Resources</u>			
-	-	305	Beginning Fund Balance	12,000		
-	119	4,000	SDC Fees	10,000		
-	-		Miscellaneous Revenue			
-	25	175	Investments	100		
-	-	-		-		
-	145	4,480	Total Resources	22,100	-	-
			<u>Requirements</u>			
			Materials and Services:			
-	-	-	Professional Services General	-	-	-
-	-	-		-	-	-
-	-	-	Total Materials and Services	-	-	-
			Capital Outlay:			
-	-	-	Improvements Other Than Bldgs	-	-	-
-	-	-	Total Capital Outlay	-	-	-
			Contingency	22,100		
-	-	4,480	Total Expenditures	22,100	-	-
-	145	-	Ending Fund Balance	-	-	-
-	145	4,480	Total Requirements	22,100	-	-

City of Astoria, Oregon
Budget Document

Sewer SDC Improvement Fund #163

<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 Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
			<u>Resources</u>			
-	-	50	Beginning Fund Balance	1,850		
-	19	1,000	SDC Fees	1,800		
-	-		Miscellaneous Revenue			
-	4	45	Investments	20		
-	-	-				
-	23	1,095	Total Resources	3,670	-	-
			<u>Requirements</u>			
			Materials and Services:			
-	-	-	Professional Services General	-	-	-
-	-	-		-	-	-
-	-	-	Total Materials and Services	-	-	-
			Capital Outlay:			
-	-	-	Improvements Other Than Bldgs	-	-	-
-	-	-	Total Capital Outlay	-	-	-
		1,095	Contingency	3,670		
-	-	1,095	Total Expenditures	3,670	-	-
-	23	-	Ending Fund Balance	-	-	-
-	23	1,095	Total Requirements	3,670	-	-

City of Astoria, Oregon
Budget Document

Storm Water SDC Reimbursement #164

Historical Data			Budget for Fiscal Year 7/1/25 - 6/30/26			
Actual Data		Adopted Budget	Resources and Requirements	Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25		Budget Officer	Budget Committee	Governing Body
			<u>Resources</u>			
-	-	840	Beginning Fund Balance	26,000		
-	1,166	10,000	SDC Fees	20,000		
-	-	-	Miscellaneous Revenue			
-	19	490	Investments	100		
-	-	-		-		
-	1,185	11,330	Total Resources	46,100	-	-
			<u>Requirements</u>			
			Materials and Services:			
-	-	-	Professional Services General	-	-	-
-	-	-		-	-	-
-	-	-	Total Materials and Services	-	-	-
			Capital Outlay:			
-	-	-	Improvements Other Than Bldgs	-	-	-
-	-	-	Total Capital Outlay	-	-	-
		11,330	Contingency	46,100		
-	-	11,330	Total Expenditures	46,100	-	-
-	1,185	-	Ending Fund Balance	-	-	-
-	1,185	11,330	Total Requirements	46,100	-	-

City of Astoria, Oregon
Budget Document

Storm Water SDC Improvement (#165)

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/25 - 6/30/26</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
			<u>Resources</u>			
-	-	670	Beginning Fund Balance	21,000		
-	931	8,000	SDC Fees	20,000		
-	-		Miscellaneous Revenue			
-	15	390	Investments	80		
-	-	-		-		
-	946	9,060	Total Resources	41,080	-	-
			<u>Requirements</u>			
			Materials and Services:			
-	-	-	Professional Services General	-	-	-
-	-	-		-	-	-
-	-	-	Total Materials and Services	-	-	-
			Capital Outlay:			
-	-	-	Improvements Other Than Bldgs	-	-	-
-	-	-	Total Capital Outlay	-	-	-
		9,060	Contingency	41,080		
-	-	9,060	Total Expenditures	41,080	-	-
-	946	-	Ending Fund Balance	-	-	-
-	946	9,060	Total Requirements	41,080	-	-

City of Astoria, Oregon
Budget Document

Transportation SDC Improvement (#167)

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/25 - 6/30/26</u>		
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Resources and Requirements	Budget Officer	Budget Committee
					Adopted by Governing Body
			<u>Resources</u>		
-	-	14,270	Beginning Fund Balance	179,000	
-	1,028	171,000	SDC Fees	174,000	
-	-		Miscellaneous Revenue		
-	259	8,000	Investments	600	
-	-	-		-	
-	1,287	193,270	Total Resources	353,600	-
			<u>Requirements</u>		
			Materials and Services:		
-	-	-	Professional Services General	-	-
-	-	-		-	-
-	-	-	Total Materials and Services	-	-
			Capital Outlay:		
-	-	-	Improvements Other Than Bldgs	-	-
-	-	-	Total Capital Outlay	-	-
			193,270	353,600	
-	-	193,270	Total Expenditures	353,600	-
-	1,287	-	Ending Fund Balance	-	-
-	1,287	193,270	Total Requirements	353,600	-

City of Astoria, Oregon
Budget Document

Parks SDC Reimbursement (#168)

<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 6/30/23	FYE 6/30/24	FYE 6/30/25		Budget Officer	Budget Committee	Governing Body
			<u>Resources</u>			
-	-	70	Beginning Fund Balance	1,000		
-	18	1,000	SDC Fees	1,000		
-	-		Miscellaneous Revenue			
-	-	45	Investments	20		
-	-	-		-		
-	18	1,115	Total Resources	2,020	-	-
			<u>Requirements</u>			
			Materials and Services:			
-	-	-	Professional Services General	-	-	-
-	-	-		-	-	-
-	-	-	Total Materials and Services	-	-	-
			Capital Outlay:			
-	-	-	Improvements Other Than Bldgs	-	-	-
-	-	-	Total Capital Outlay	-	-	-
		1,115	Contingency	2,020		
-	-	1,115	Total Expenditures	2,020	-	-
-	18	-	Ending Fund Balance	-	-	-
-	18	1,115	Total Requirements	2,020	-	-

City of Astoria, Oregon
Budget Document

Parks SDC Improvement (#169)

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/24 - 6/30/25</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 6/30/23	FYE 6/30/24	FYE 6/30/25				
			<u>Resources</u>			
-	-	585	Beginning Fund Balance	8,500		
-	145	7,000	SDC Fees	8,500		
-	-		Miscellaneous Revenue			
-	2	340	Investments	40		
-	-	-		-	-	-
-	147	7,925	Total Resources	17,040	-	-
			<u>Requirements</u>			
			Materials and Services:			
-	-	-	Professional Services General	-	-	-
-	-	-		-	-	-
-	-	-	Total Materials and Services	-	-	-
			Capital Outlay:			
-	-	-	Improvements Other Than Bldgs	-	-	-
-	-	-	Total Capital Outlay	-	-	-
		7,925	Contingency	17,040		
-	-	7,925	Total Expenditures	17,040	-	-
-	147	-	Ending Fund Balance	-	-	-
-	147	7,925	Total Requirements	17,040	-	-

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, by 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 7/1/25 - 6/30/26</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
<u>Resources</u>						
862,250	1,217,780	609,300	Beginning Fund Balance	1,052,900		
60,074	-		Gifts, Bequests and Grants			
208,092	394,005	129,300	Intergovernmental - STBG	126,000		
485,105	221,390	225,500	Local Gas Tax	210,000		
28,817	40,347	25,000	Interest on Investments	17,500		
7,258	2,317		Miscellaneous			
250,000	99,999	200,000	Transfer from State Tax Street Fund	200,000		
1,901,596	1,975,838	1,189,100	Sub-Total Resources	1,606,400	-	-
<u>1,901,596</u>	<u>1,975,838</u>	<u>1,189,100</u>	Total Resources	<u>1,606,400</u>	<u>-</u>	<u>-</u>
<u>Requirements</u>						
<u>Materials & Services</u>						
7,405	-	75,000	Repair & Maintenance Supplies	75,000		
7,405	-	75,000	Total Materials & Services	75,000	-	-
<u>Capital Outlay</u>						
608,411	1,167,813	50,000	Improvements Other Than Buildings	805,000		
608,411	1,167,813	50,000	Total Capital Outlay	805,000	-	-
<u>Transfer To Other Funds:</u>						
68,000	66,000	64,200	Public Works Improvement Fund	63,100		
68,000	66,000	64,200	Total Transfer to Other Funds	63,100	-	-
-	-	200,000	Contingent Expenditures	200,000		
683,816	1,233,813	389,200	Total Expenditures	1,143,100	-	-
1,217,780	742,025	420,650	Ending Fund Balance	213,300		
-	-	379,250	Reserve for Future Expenditures	250,000		
1,217,780	742,025	799,900	Total Ending Fund Balance	463,300	-	-
<u>1,901,596</u>	<u>1,975,838</u>	<u>1,189,100</u>	Total Requirements	<u>1,606,400</u>	<u>-</u>	<u>-</u>

2025 / 26 Budget Detail Information

ASTORIA ROAD DISTRICT FUND (170 0000)			
<u>Materials and Services (515 - 660)</u>			
660	5825	Repair & Maintenance Supplies	75,000
730	6500	Improvements Other Than Buildings	805,000
850	7557	Transfer to Public Works Improvement Fund	63,100
910	8020	Contingency	200,000
		Ending Fund Balance	213,300
		Reserve for Future Expenditures	250,000
950	8520	Total Ending Fund Balance	463,300
TOTAL ASTORIA ROAD DISTRICT FUND			<u>1,606,400</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 Director administers the fund.

City of Astoria, Oregon
Budget Document

STATE TAX STREET FUND #172

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/25 - 6/30/26</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 6/30/23	FYE 6/30/24	FYE 6/30/25				
			<u>Resources</u>			
834,494	842,727	661,000	Beginning Fund Balance	591,000		
790,380	810,918	788,000	Intergovernmental-Gas Tax/Trans Pkg	802,000		
19,053	38,137	20,000	Interest on Investments	20,685		
<u>1,643,927</u>	<u>1,691,782</u>	<u>1,469,000</u>	Total Resources	<u>1,413,685</u>	-	-
			<u>Capital Outlay</u>			
-	-	100,000	Improvements Other Than Buildings	-	-	-
-	-	100,000	Total Capital Outlay	-	-	-
			<u>Transfer To Other Funds:</u>			
551,200	724,000	929,440	Public Works Fund	959,800		
250,000	99,999	200,000	Astoria Road District Fund	200,000		
801,200	823,999	1,129,440	Total Transfer to Other Funds	1,159,800	-	-
-	-	150,000	Contingent Expenditures	150,000		
<u>801,200</u>	<u>823,999</u>	<u>1,379,440</u>	Total Expenditures	<u>1,309,800</u>	-	-
<u>842,727</u>	<u>867,783</u>	<u>89,560</u>	Ending Fund Balance	<u>103,885</u>	-	-
<u>1,643,927</u>	<u>1,691,782</u>	<u>1,469,000</u>	Total Requirements	<u>1,413,685</u>	-	-

2025 / 26 Budget Detail Information

STATE TAX STREET FUND (172 0000)

			<u>Transfers to Other Funds (850)</u>	
730	6500	Improvements Other Than Buildings		0
850	7550	Public Works Fund	959,800	
850	7560	Astoria Road District Fund	<u>200,000</u>	
			Sub-total of Transfers to Other Funds	1,159,800
910	8020	Contingent Expenditures		150,000
950	8520	Ending Fund Balance		<u>103,885</u>
			TOTAL STATE TAX STREET FUND	<u>1,413,685</u>

Fund: #174 Highway Right of Way Reserve Fund

Purpose

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

Scope

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

Personnel

There are no associated staff positions. The Public Works Director 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 7/1/25 - 6/30/26</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
			<u>Resources</u>			
42,421	5,804	14,100	Beginning Fund Balance	22,700		
7,986	8,010	7,900	Intergovernmental-Gas Tax/Trans Pkg	8,100		
397	515	500	Interest on Investments	630		
<u>50,804</u>	<u>14,329</u>	<u>22,500</u>	Total Resources	<u>31,430</u>	-	-
			<u>Requirements</u>			
			Capital Outlay:			
45,000	-	10,000	Improvements Other Than Bldgs	-	-	-
45,000	-	10,000	Total Capital Outlay	-	-	-
-	-	8,200	Contingent Expenditures	31,430		
45,000	-	18,200	Total Expenditures	31,430	-	-
<u>5,804</u>	<u>14,329</u>	<u>4,300</u>	Ending Fund Balance	-	-	-
<u>50,804</u>	<u>14,329</u>	<u>22,500</u>	Total Requirements	<u>31,430</u>	-	-

2025 / 26 Budget Detail Information

HIGHWAY RIGHT-OF-WAY RESERVE FUND # 174

		<u>Capital Outlay (730)</u>	
730	6500	Improvements Other Than Buildings	-
910	8020	Contingency	31,430
950	8250	Ending Fund Balance	-
		TOTAL TRAILS RESERVE FUND	<u>31,430</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.

FA 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 Director administers the fund.

New this year

The Public Works Improvement Fund includes \$500,000 for infrastructure repairs at the 27th & Grand landslide site, \$16,000 for shops access gate improvements, and \$88,000 for a new sewer camera.

City of Astoria, Oregon
Budget Document

PUBLIC WORKS IMPROVEMENT FUND # 176

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/25 - 6/30/26</u>			
<u>Actual Data</u>	<u>Actual Data</u>	<u>Adopted Budget</u>	<u>Resources and Requirements</u>	<u>Proposed by Budget Officer</u>	<u>Approved by Budget Committee</u>	<u>Adopted by Governing Body</u>
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
			<u>Resources</u>			
810,749	1,103,729	1,340,500	Beginning Fund Balance	1,244,332		
300,787	31,792	-	Grant/Loan Proceeds	-		
			<u>Transfer from Other Fund</u>			
1,500,000	1,699,999	1,500,000	Public Works Fund	1,474,670		
68,000	66,000	64,200	Astoria Road District Fund	63,100		
55,000	75,000	75,000	Combined Sewer Overflow Debt Service Fund	225,000		
1,623,000	1,840,999	1,639,200	Total Transfers	1,762,770	-	-
16,726	50,893	-	Miscellaneous	-		
23,449	62,582	67,030	Interest on Investments	61,448		
2,774,711	3,089,995	3,046,730	Total Resources	3,068,550	-	-
			<u>Requirements</u>			
			<u>Materials and Services:</u>			
308,587	124,782	105,000	Professional Services	2,010,000		
381,453	248,036	1,150,000	Repair & Maintenance Services	-		
690,040	372,818	1,255,000	Total Materials and Services	2,010,000	-	-
			<u>Capital Outlay:</u>			
295,576	546,865	581,000	Machinery & Equipment	104,000		
295,576	546,865	581,000	Total Capital Outlay	104,000	-	-
			<u>Debt Service:</u>			
379,056	394,548	472,200	Principal	450,600		
106,310	89,810	86,150	Interest	103,950		
485,366	484,358	558,350	Total Debt Service	554,550	-	-
			<u>Transfer to Other Funds</u>			
200,000	200,000	200,000	Public Works Capital Reserve Fund	200,000		
200,000	200,000	200,000	Total Transfers to Other Funds	200,000	-	-
-	-	250,000	Contingency	200,000		
1,670,982	1,604,041	2,844,350	Total Expenditures	3,068,550	-	-
1,103,729	1,485,954	202,380	Ending Fund Balance	-	-	-
2,774,711	3,089,995	3,046,730	Total Requirements	3,068,550	-	-

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

Public Works Improvement Fund		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Materials and Services				
176-0000-620-4540	Professional Services General	124,782	105,000	60,000
176-0000-620-4556	CSO Modeling			50,000
	Subtotal Professional Services	124,782	105,000	110,000
176-0000-660-5790	Sewer Main Rehab/Replace Proj	211,557	400,000	600,000
176-0000-660-5793	Stormwater Rehab/Replace Proj	11,621	200,000	550,000
176-0000-660-5795	Water Main Rehab/Rplace Project	24,858	500,000	700,000
176-0000-660-5825	General Repair & Maintenance	0	50,000	50,000
	Subtotal Repair and Maintenance	248,036	1,150,000	1,900,000
TOTAL MATERIALS & SERVICES		372,818	1,255,000	2,010,000
Capital Outlay				
176-0000-730-6500	Improvements Other than Bldgs	1,894	0	16,000
176-0000-740-6650	Capital Outlay-Mach & Equip <i>Sewer Camera \$88,000</i>	544,971	581,000	88,000
TOTAL CAPITAL OUTLAY		546,865	581,000	104,000
Debt Service				
176-0000-810-6910	Skyline Water Tank Principal	79,349	83,050	86,900
176-0000-810-6915	Skyline Water Tank Interest	15,705	12,050	8,250
176-0000-810-6920	Reservoir Covers Principal	166,643	168,350	170,000
176-0000-810-6925	Reservoir Covers Interest	11,970	10,350	8,650
176-0000-810-6930	Dam Waterline Loan Principal	34,991	36,500	37,900
176-0000-810-6935	Dam Waterline Loan Interest	14,984	13,600	12,150
176-0000-810-6947	WWTP Construction IFA Prin	34,323	28,450	29,000
176-0000-810-6949	WWTP Construction IFA Interst	4,138	10,100	9,550
176-0000-810-6953	Elgin Crosswind St Sweep-Prin	55,399	0	0
176-0000-810-6954	Elgin Crosswind St Sweep-Inter	1,783	0	0
176-0000-810-6955	Waterfront Bridges Proj - Prin	23,843	24,100	24,250
176-0000-810-6956	Waterfront Bridges Proj - Int	41,230	40,050	38,850
176-0000-810-6026	Vactor Principal Payment	0	131,750	102,550
176-0000-810-6027	Vactor Interest Payment	0	0	26,500
TOTAL DEBT SERVICE		484,358	558,350	554,550
Transfers Out				
176-0000-850-7546	Transfer to PW Capital Rsv Fd	200,000	200,000	200,000
	Subtotal Transfers Out	200,000	200,000	200,000

Public Works Improvement Fund				
		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Contingent Expenditures				
176-0000-910-8020	Contingency	0	250,000	200,000
	Subtotal Contingency	0	250,000	200,000
Ending Fund Balance				
176-0000-950-8520	Ending Fund Balance	0	202,380	0
	Subtotal Ending Fund Balance	0	202,380	0
TOTAL PUBLIC WORKS IMPROVEMENT FUND		1,604,041	3,046,730	3,068,550

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 the set aside of funds from the annual Public Works Improvement Fund budget for future capital purchases/projects. An amount of \$200,000 is 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 Director administers the fund.

New this year

Due to the level of sand in the slow sand filters, the project to renew them is becoming urgent. All the funds available in the Capital Reserve were appropriated this year. Public Works staff are trying to work with suppliers to get the best price for the needed sand that meets the required specifications. The cost of the project is not yet available, and staff is hopeful that it may be lower than the appropriated amount.

City of Astoria, Oregon
Budget Document

PUBLIC WORKS CAPITAL RESERVE FUND # 178

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/25- 6/30/26</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
<u>Resources</u>						
811,362	1,037,890	1,473,100	Beginning Fund Balance	1,904,500		
25,978	63,878	75,000	Interest Earnings	52,500		
550	176,211	-	Miscellaneous			
	56,980	433,020	Loan Proceeds 8th St			
			Transfer from Other Fund			
<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	Public Works Improvement Fund	<u>200,000</u>		
<u>1,037,890</u>	<u>1,534,959</u>	<u>2,181,120</u>	Total Resources	<u>2,157,000</u>	-	-
<u>Requirements</u>						
<u>Materials and Services</u>						
-	-	-	Professional Services	-	-	-
-	-	-	Total Materials and Services	-	-	-
<u>Capital Outlay</u>						
-	50,905	633,020	PW Capital Projects	<u>2,000,000</u>		
-	50,905	633,020	Total Capital Outlay	2,000,000	-	-
-	-	300,000	Contingency	<u>157,000</u>		
-	50,905	933,020	Total Expenditures	2,157,000	-	-
<u>1,037,890</u>	<u>1,484,054</u>	<u>1,248,100</u>	Ending Fund Balance	-	-	-
<u>1,037,890</u>	<u>1,534,959</u>	<u>2,181,120</u>	Total Requirements	<u>2,157,000</u>	-	-

2025 / 26 Budget Detail Information

PUBLIC WORKS CAPITAL RESERVE FUND (178 0000)

		<u>Materials and Services</u>	
620	4540	Professional Services	-
		<u>Capital Outlay</u>	
730	6500	PW Capital Projects	2,000,000
910	8020	<u>Contingency</u>	157,000
950	8520	<u>Ending Fund Balance</u>	-
TOTAL PUBLIC WORKS CAPITAL RESERVE FUND			<u>2,157,000</u>

Fund: #191 Library Construction

Purpose

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

Scope

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

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 is expected to be completed in September of 2025.

City of Astoria, Oregon
Budget Document

LIBRARY BOND CONSTRUCTION FUND # 191

<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 Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
<u>Resources</u>						
-	7,977,023	9,709,400	Beginning Fund Balance	2,474,300		
7,902,300	-	-	Loan Proceeds	-		
200	2,500		Miscellaneous			
			Grant Revenue	-		
74,523	460,139	200,000	Interest on Investments	35,000		
			Transfer from Other Funds			
-	977,600	-	Logan Memorial Fund # 412	-		
-	1,200,000	-	Capital Improvement Fund # 102	-	-	-
<u>7,977,023</u>	<u>10,617,262</u>	<u>9,909,400</u>	Total Resources	<u>2,509,300</u>	<u>-</u>	<u>-</u>
<u>Requirements</u>						
Capital Outlay:						
-	782,029	9,709,400	Improvements Other Than Bldgs	2,509,300		
-	782,029	9,709,400	Total Capital Outlay	2,509,300	-	-
-	-	200,000	Contingency			
-	782,029	9,909,400	Total Expenditures	2,509,300	-	-
<u>7,977,023</u>	<u>9,835,233</u>	<u>-</u>	Ending Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
<u>7,977,023</u>	<u>10,617,262</u>	<u>9,909,400</u>	Total Requirements	<u>2,509,300</u>	<u>-</u>	<u>-</u>

2025 / 26 Detail Budget Information

LIBRARY BOND CONSTRUCTION FUND # 191

<u>Capital Outlay (730)</u>			
730	6500	Improvements Other Than Buildings	2,509,300
		Contingency	<u>-</u>
		Ending Fund Balance	<u>-</u>
TOTAL LIBRARY BOND CONSTRUCTION FUND			2,509,300

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 received a grant and a small loan with partial loan forgiveness in 2023-24 to begin design work for the project. Additional funds have been secured via a loan from the Department of Environmental Quality, with 50% loan forgiveness. This project has begun, and is expected to be completed in November 2026.

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WASTEWATER LIFT STATION REHABILITATION PROJECT

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/25 - 6/30/26</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
<u>Resources</u>						
-	-	-	Beginning Fund Balance	-		
		185,880	Loan Proceeds	3,204,028		
-	-	119,920	Grants	385,881		
-	-	-	Interest on Investments	-	-	-
-	-	305,800	Total Resources	3,589,909	-	-
<u>Requirements</u>						
		305,800	Materials & Services:			
			Professional Services	384,909		
			Capital Outlay:			
-	-		Improvements Other Than Bldgs	3,205,000		
-	-		Contingency	-	-	-
-	-	-	Total Expenditures	3,589,909	-	-
-	-	305,800	Ending Fund Balance	-	-	-
-	-	305,800	Total Requirements	3,589,909	-	-

2025 / 26 Detail Budget Information

WASTEWATER LIFT STATION REHABILITATION PROJECT

<u>Capital Outlay (730)</u>		
194-0000-620-4540	Professional Services	384,909
194-0000-730-6500	Improvements Other Than Buildings	3,205,000
	Contingency	-
	Ending Fund Balance	-
TOTAL WASTEWATER TREATMENT PLANT IMPROVEMENT PROJECT FUND		3,589,909

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 has begun. 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 7/1/25 - 6/30/26</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 6/30/23	FYE 6/30/24	FYE 6/30/25				
			<u>Resources</u>			
-	-	-	Beginning Fund Balance	-	-	-
-	322,845	5,172,000	Grants	3,309,363		
		4,534,232	Loan Proceeds	4,959,232		
-	-	-	Interest on Investments	-	-	-
-	322,845	9,706,232	Total Resources	8,268,595	-	-
			<u>Requirements</u>			
-	328,327	9,706,232	Capital Outlay: Improvements Other Than Bldgs	8,268,595		
-	-		Contingency			
-	328,327	9,706,232	Total Expenditures	8,268,595	-	-
-	(5,482)	-	Ending Fund Balance	-	-	-
-	322,845	9,706,232	Total Requirements	8,268,595	-	-

2025 / 26 Detail Budget Information

WASTEWATER TREATMENT PLANT IMPROVEMENT PROJECT FUND #195		
<u>Capital Outlay (730)</u>		
195-0000-730-6500	Improvements Other Than Buildings	8,268,595
	Contingency	-
	Ending Fund Balance	-
TOTAL WASTEWATER TREATMENT PLANT IMPROVEMENT PROJECT FUND		8,268,595

Fund: #196 16th Street Water Distribution Project

Purpose

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

Scope

This project will replace 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 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 Director administers the fund.

New this year

The ARPA funding had to be obligated by December of 2024, and work on this project has begun. The project is expected to be completed in December 2025.

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Budget Document

16TH STREET WATER DISTRIBUTION PROJECT FUND #196

<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 Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
			<u>Resources</u>			
-	-	-	Beginning Fund Balance	-	-	-
123,613	351,077	2,243,240	Grants	2,076,526		
-	-	-	Interest on Investments	-		
<u>123,613</u>	<u>351,077</u>	<u>2,243,240</u>	Total Resources	<u>2,076,526</u>	<u>-</u>	<u>-</u>
			<u>Requirements</u>			
123,613	423,178	2,243,240	Capital Outlay: Improvements Other Than Bldgs	2,076,526		
-	-	-	Contingency			
123,613	423,178	2,243,240	Total Expenditures	2,076,526		
-	(72,101)	-	Ending Fund Balance	-	-	-
<u>123,613</u>	<u>351,077</u>	<u>2,243,240</u>	Total Requirements	<u>2,076,526</u>	<u>-</u>	<u>-</u>

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16TH STREET WATER DISTRIBUTION PROJECT FUND #196		
<u>Capital Outlay (730)</u>		
196-0000-730-6500	Improvements Other Than Buildings	2,076,526
	Contingency	-
	Ending Fund Balance	-
TOTAL 16TH STREET WATER DISTRIBUTION PROJECT FUND		<u>2,076,526</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 Director administers the fund.

New this year

The ARPA funding had to be obligated by December of 2024, and work on this project has begun. The project is expected to be completed in November 2025.

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Budget Document

PIPELINE ROAD WATERLINE RESILIENCE PROJECT FUND # 197

<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 Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
<u>Resources</u>						
-	-	-	Beginning Fund Balance	-	-	-
-	302,433	2,562,000	Grants	1,092,551		
-	-	-	Interest on Investments	-	-	-
-	302,433	2,562,000	Total Resources	1,092,551	-	-
<u>Requirements</u>						
-	350,170	2,512,000	Capital Outlay: Improvements Other Than Bldgs	1,092,551		
-	-	50,000	Contingency			
-	350,170	2,562,000	Total Expenditures	1,092,551	-	-
-	(47,737)	-	Ending Fund Balance	-	-	-
-	302,433	2,562,000	Total Requirements	1,092,551	-	-

2025-26 Detail Budget Information

PIPELINE ROAD WATERLINE RESILIENCE PROJECT FUND # 197		
<u>Capital Outlay (730)</u>		
197-0000-730-6650	Improvements Other Than Buildings	1,092,551
	Contingency	-
	Ending Fund Balance	-
TOTAL PIPELINE ROAD WATERLINE RESILIENCE PROJECT FUND		1,092,551

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
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PRE-DISASTER LANDSLIDE STORM DRAINAGE PROJECT FUND # 198

<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 6/30/23	FYE 6/30/24	FYE 6/30/25		Budget Officer	Budget Committee	Governing Body
			<u>Resources</u>			
-	-	-	Beginning Fund Balance	-	-	-
-		901,875	Grants			
-	-	-	Interest on Investments	-	-	-
-	-	901,875	Total Resources	-	-	-
			<u>Requirements</u>			
-		24,000	Materials & Services Professional Services			
-		877,875	Capital Outlay: Improvements Other Than Bldgs			
-	-	-	Contingency			
-	-	901,875	Total Expenditures	-	-	-
-	-	-	Ending Fund Balance	-	-	-
-	-	901,875	Total Requirements	-	-	-

2025-26 Detail Budget Information

PRE-DISASTER LANDSLIDE STORM DRAINAGE PROJECT FUND # 198

197-0000-730-6650	<u>Capital Outlay (730)</u>	
	Improvements Other Than Buildings	-
	Contingency	-
	Ending Fund Balance	-
TOTAL PIPELINE ROAD WATERLINE RESILIENCE PROJECT FUND		-

Fund: #250 Local Improvement Debt Service

Purpose

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

History

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

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

Information is provided for historical reference.

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LOCAL IMPROVEMENT DEBT SERVICE FUND # 250

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/24 - 6/30/25</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
<u>Resources</u>						
71,819	52,954	-	Beginning Fund Balance	-	-	-
-	-	-	Resources due to other funds	-	-	-
<u>3,135</u>	<u>1,121</u>	<u>-</u>	Interest Earnings	<u>-</u>	<u>-</u>	<u>-</u>
<u>74,954</u>	<u>54,075</u>	<u>-</u>	Total Resources	<u>-</u>	<u>-</u>	<u>-</u>
<u>Requirements</u>						
Transfer to Other Funds						
22,000	53,262	-	General Fund	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	Public Works Fund	<u>-</u>	<u>-</u>	<u>-</u>
22,000	53,262	-	Total Transfers	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	Contingency	<u>-</u>	<u>-</u>	<u>-</u>
22,000	53,262	-	Total Expenditures	-	-	-
<u>52,954</u>	<u>813</u>	<u>-</u>	Ending Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
<u>74,954</u>	<u>54,075</u>	<u>-</u>	Total Requirements	<u>-</u>	<u>-</u>	<u>-</u>

2024 / 25 Budget Detail Information

LOCAL IMPROVEMENT DEBT SERVICE FUND (250 0000)

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

Fund: #261 Library Debt Service

Purpose

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

Scope

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

The payment due in June 2026 is:

Principal – 345,000

Interest – 262,768

Total Payment – 607,768

Personnel

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

City of Astoria, Oregon
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LIBRARY BOND DEBT SERVICE FUND # 261

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/25 - 6/30/26</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
<u>Resources</u>						
-	-	182,946	Beginning Fund Balance	(21,917)		
-	538,974	578,510	Property TAX GO Bond Proceeds	623,685		
-	6,681	6,000	Interest Earnings	6,000		
-	545,655	767,456	Total Resources	607,768	-	-
<u>Requirements</u>						
Debt Service						
-	230,000	305,000	Principal	345,000		
-	329,315	273,510	Interest	262,768		
-	559,315	578,510	Total Debt Service	607,768	-	-
-	-	6,000	Contingency	-		
-	559,315	584,510	Total Expenditures	607,768	-	-
-	(13,660)	182,946	Ending Fund Balance	-	-	-
-	545,655	767,456	Total Requirements	607,768	-	-

2025 / 26 Budget Detail Information

LIBRARY BOND DEBT SERVICE FUND (261 0000)

		Debt Service		
850	7567	Principal	345,000	
850	7550	Interest	262,768	
				607,768
TOTAL TRANSFERS TO OTHER FUNDS				
910	8020	Contingency		-
950	8520	Ending Fund Balance		-
TOTAL LIBRARY BOND DEBT SERVICE FUND				607,768

Fund: #270 Combined Sewer Overflow Debt Service Fund

Purpose

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

Scope

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

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

Personnel

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

City of Astoria, Oregon
Budget Document

COMBINED SEWER OVERFLOW (CSO) DEBT SERVICE FUND # 270

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/25- 6/30/26</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>				
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			<u>Resources</u>			
947,116	1,038,511	765,270	Beginning Fund Balance	950,000		
2,003,331	2,029,937	2,112,997	Charges for Service	2,124,945		
16,942	43,635	32,500	Interest Earnings	33,250		
<u>2,967,389</u>	<u>3,112,083</u>	<u>2,910,767</u>	Total Resources	<u>3,108,195</u>	-	-
			<u>Requirements</u>			
			Materials & Services:			
31,001	26,351	21,580	Professional Services	30,000		
31,001	26,351	21,580	Total Materials & Services	30,000	-	-
			Debt Service			
1,392,200	1,426,441	1,461,650	Principal	1,497,750		
375,677	341,435	306,280	Interest	270,114		
<u>1,767,877</u>	<u>1,767,876</u>	<u>1,767,930</u>	Total Debt Service	<u>1,767,864</u>	-	-
			Transfer to Other Funds			
55,000	75,000	75,000	Public Works Improvement Fund	225,000		
75,000	75,000	75,000	Public Works Fund	75,000		
<u>130,000</u>	<u>150,000</u>	<u>150,000</u>	Total Transfer to Other Funds	<u>300,000</u>	-	-
-	-	100,000	Contingency	100,000		
1,928,878	1,944,227	2,039,510	Total Expenditures	2,197,864	-	-
<u>1,038,511</u>	<u>1,167,856</u>	<u>871,257</u>	Ending Fund Balance	<u>910,331</u>	-	-
<u>2,967,389</u>	<u>3,112,083</u>	<u>2,910,767</u>	Total Requirements	<u>3,108,195</u>	-	-

Combined Sewer Overflow (CSO) Debt Service Fund		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Materials and Services				
270-0000-620-4560	DEQ Administrative Fees	26,351	21,580	30,000
	Subtotal Professional Services	26,351	21,580	30,000
TOTAL MATERIALS & SERVICES		26,351	21,580	30,000
Debt Service				
270-0000-810-6934	Principal Only - ARRA #R06117	100,000	100,000	100,000
270-0000-810-6936	CSO Loan #11793 Principal	189,000	194,620	200,401
270-0000-810-6938	CSO Loan #11793 Interest	48,146	42,530	36,745
270-0000-810-6940	CSO Loan #11790 Principal	230,423	237,720	245,223
270-0000-810-6945	CSO Loan #11790 Interest	20,605	13,320	5,790
270-0000-810-6950	CSO Loan #11791 Principal	162,895	167,920	173,095
270-0000-810-6955	CSO Loan #11791 Interest	22,435	17,420	12,235
270-0000-810-6960	CSO Loan #11792 Principal	266,280	273,930	281,785
270-0000-810-6965	CSO Loan #11792 Interest	42,642	35,000	27,137
270-0000-810-6984	CSO Loan IFA #Y12004 Principal	255,015	259,970	265,006
270-0000-810-6985	CSO Loan IFA #Y12004 Interest	93,432	88,490	83,443
270-0000-810-6986	CSO Loan #Y14006 - Principal	222,828	227,490	232,240
270-0000-810-6987	CSO Loan #Y14006 - Interest	114,175	109,520	104,764
TOTAL DEBT SERVICE		1,767,876	1,767,930	1,767,864
Transfers Out				
270-0000-850-7550	Transfer to Public Works Fund	75,000	75,000	75,000
270-0000-850-7557	Transfer to PWIF	75,000	75,000	225,000
	Subtotal Transfers Out	150,000	150,000	300,000
Contingent Expenditures				
270-0000-910-8020	Contingency	0	100,000	100,000
	Subtotal Contingency	0	100,000	100,000
Ending Fund Balance				
270-0000-950-8520	Ending Fund Balance	0	871,257	910,331
	Subtotal Ending Fund Balance	0	871,257	910,331
TOTAL COMBINED SEWER OVERFLOW DEBT SERVICE FUND		1,944,227	2,910,767	3,108,195



ENTERPRISE FUNDS

Fund: #301 Public Works Operations

Purpose

To effectively develop and maintain public infrastructure and facilities to provide services for the social, economic, and environmental needs of our community. Public Works staff maintains, operates and improves the streets, water system, wastewater system, stormwater system, and sanitation. This fund also includes the City Engineers and Public Works Administration.

Scope

The Public Works Department is the largest department within the City. Its primary goal is to rebuild, improve and protect our city's transportation system; water supply and treatment; sewer collection and treatment; stormwater conveyance; public buildings; and other structures and facilities essential for our citizens.

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. The typical design life of infrastructure is 20 to 50 years. In addition, much of this infrastructure resides within geologically unstable areas that either currently move or will significantly move during a seismic event, which creates significant 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 department based on type of work completed. On any given day, an employee may show time worked for one or several departments.

City of Astoria, Oregon
Budget Document

PUBLIC WORKS FUND # 301

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/25 - 6/30/26</u>			
<u>Actual Data</u>	<u>Actual Data</u>	<u>Adopted Budget</u>	Resources & Requirements	Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25		Budget Officer	Budget Committee	Governing Body
			<u>Resources</u>			
42,113,246	41,594,851	870,600	Beginning Fund Balance	907,000	907,000	907,000
			Charges for Services:			
44,720	37,291	40,000	Engineering	50,000	50,000	50,000
4,615,101	4,640,377	4,906,720	Water	5,137,560	5,137,560	5,137,560
2,221,282	2,408,393	2,510,230	Sewer	2,793,850	2,793,850	2,793,850
10,983	75,985	-	Streets	-	-	-
6,892,086	7,162,046	7,456,950	Total Charges for Services	7,981,410	7,981,410	7,981,410
			Transfers from Other Funds:			
551,200	724,000	929,440	State Tax Street Fund	959,800	959,800	959,800
30,650	30,315	40,000	General Fund	60,000	60,000	60,000
75,000	75,000	75,000	CSO Debt Service Fund	75,000	75,000	75,000
37,015	65,175	62,500	Interest	42,000	42,000	42,000
-	-	-	Grants	-	-	-
78,961	40,791	75,000	Miscellaneous	75,000	75,000	75,000
49,778,158	49,692,178	9,509,490	Total Resources	10,100,210	10,100,210	10,100,210
			<u>Requirements</u>			
			Expenditures by Department:			
1,253,266	1,458,488	1,716,500	Engineering	1,934,570	-	-
583,471	700,611	718,707	Shop and Yard	769,880	-	-
540,550	463,868	760,078	Streets	781,700	-	-
39,485	48,871	104,571	Sanitation	113,310	-	-
1,089,393	1,308,187	1,534,135	Sewer	1,581,640	-	-
150,725	137,234	300,463	Stormwater	277,390	-	-
1,639,132	1,761,511	2,259,196	Water	2,310,190	-	-
-	-	197,060	Contingency	104,870	10,100,210	10,100,210
5,296,022	5,878,770	7,590,710	Total Expenditures by Department	7,873,550	10,100,210	10,100,210
			Transfers to Other Departments			
6,360	6,648	4,180	Emergency Communications	6,690	-	-
1,500,000	1,699,998	1,500,000	Public Works Improvement Fund	1,474,670	-	-
414,600	414,600	414,600	General Fund	745,300	-	-
1,920,960	2,121,246	1,918,780	Total Transfers to Other Departments	2,226,660	-	-
7,216,982	8,000,016	9,509,490	Total Expenditures	10,100,210	10,100,210	10,100,210
			Accrual Adjustments for:			
1,268,777	1,222,692	-	Depreciation	-		
(267,749)	117,507	-	Loss on Sale/Disposal	-		
(34,703)	(6,426)	-	Capitalized Expenditures-GASB 68	-		
			Net OPEB Obligations	-		
41,594,851	40,358,389	-	Ending Fund Balance	-	-	-
49,778,158	49,692,178	9,509,490	Total Requirements	10,100,210	10,100,210	10,100,210

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, 2022 and 2023 actual data include cash, inventory, accounts receivable and fixed assets. Cash for the Public Works Fund at June 30, 2022 was \$ 1,440,518 and at June 30, 2023 was \$ 1,451,152

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

Summary of Expenditures

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/25 - 6/30/26</u>			
<u>Actual Data</u>	<u>Actual Data</u>	<u>Adopted Budget</u>	Requirements	Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25		Budget Officer	Budget Committee	Governing Body
			Personnel Services:			
1,159,538	1,324,384	1,525,520	Engineering	1,738,110		
396,175	497,131	486,487	Shop & Yard	524,730		
232,675	211,521	350,278	Streets	396,600		
5,767	1,813	57,771	Sanitation	65,510		
614,117	783,580	727,395	Sewer	819,990		
94,421	90,984	121,563	Stormwater	136,990		
<u>1,010,452</u>	<u>1,068,793</u>	<u>1,194,606</u>	Water	<u>1,348,960</u>		
3,513,145	3,978,206	4,463,620	Total Personnel Services	5,030,890	-	-
33.9	34.2	36.0	FTEs	37.2	37.2	37.2
			Materials & Services:			
88,228	134,104	184,980	Engineering	196,460		
178,147	203,480	217,220	Shop & Yard	239,150		
304,435	252,347	395,800	Streets	385,100		
33,718	47,058	46,800	Sanitation	47,800		
456,160	524,607	765,840	Sewer	749,150		
52,630	46,250	178,900	Stormwater	140,400		
<u>581,487</u>	<u>692,718</u>	<u>1,027,390</u>	Water	<u>961,230</u>		
1,694,805	1,900,564	2,816,930	Total Materials & Services	2,719,290	-	-
			Capital Outlay:			
5,500	-	6,000	Engineering	-		
9,149	-	15,000	Shop & Yard	6,000		
3,440	-	14,000	Streets	-		
-	-	-	Sanitation	-		
-	-	40,900	Sewer	12,500		
3,674	-	-	Stormwater	-		
<u>47,193</u>	<u>-</u>	<u>37,200</u>	Water	<u>-</u>	<u>-</u>	<u>-</u>
68,956	-	113,100	Total Capital Outlay	18,500	-	-
			Transfers to Other Funds:			
6,360	6,648	4,180	Emergency Communications	6,690		
1,500,000	1,699,998	1,500,000	Public Works Improvement Fund	1,474,670		
<u>414,600</u>	<u>414,600</u>	<u>414,600</u>	General Fund	<u>745,300</u>		
1,920,960	2,121,246	1,918,780	Total Transfers to Other Funds	2,226,660	-	-
-	-	<u>197,060</u>	Contingency	<u>104,870</u>		
<u>7,197,866</u>	<u>8,000,016</u>	<u>9,509,490</u>	Total Expenditures	<u>10,100,210</u>	<u>-</u>	<u>-</u>

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 also 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, tree, 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 7/1/25- 6/30/26</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Requirements	Budget Officer	Budget Committee	Governing Body
			Personnel Services:			
733,248	819,209	901,820	Regular Salaries	954,650		
1,186	3,265	4,080	Overtime	4,360		
24,413	40,788	74,990	Extra Help	135,520		
58,034	67,660	78,970	Taxes	88,110		
163,139	183,606	203,660	Insurance	220,860		
169,783	196,835	242,910	Retirement Contributions	310,110		
9,735	13,021	19,090	Workers' Compensation	24,500		
1,159,538	1,324,384	1,525,520	Total Personnel Services	1,738,110	-	-
9.2	10.4	9.4	FTEs	9.3	9.3	9.3
			Materials and Services:			
6,810	7,461	7,500	Office Supplies	7,500		
3,937	4,331	8,750	Operating Supplies	8,250		
4,103	612	2,500	Repair & Maintenance Supplies	2,100		
251	230	1,800	Small Tools & Minor Equipment	1,800		
1,472	1,568	3,500	Training	3,500		
1,983	3,419	8,000	Conferences, Meetings & Travel	5,000		
1,025	1,055	1,100	Memberships & Dues	1,100		
1,062	-	1,250	Advertising	1,000		
34,070	77,809	97,940	Professional Services	108,200		
3,242	3,342	3,850	Communications	4,100		
5,442	5,671	10,000	Repair & Maintenance Services	7,000		
560	670	2,260	Licenses and Permits	460		
1,259	1,445	3,030	Miscellaneous	4,850		
23,012	26,491	33,500	Technology Services	41,600		
88,228	134,104	184,980	Total Materials and Services	196,460	-	-
			Capital Outlay:			
5,500	-	6,000	Machinery & Equipment	-	-	-
5,500	-	6,000	Total Capital Outlay	-	-	-
1,253,266	1,458,488	1,716,500	Total Expenditures	1,934,570	-	-

Public Works Fund				
ENGINEERING		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Personnel Services				
301-3700-410-2020	Straight Time - Regular	819,209	901,820	954,650
	Subtotal Regular Salaries	819,209	901,820	954,650
301-3700-410-2045	Overtime	3,265	4,080	4,360
301-3700-410-2085	Extra Help	40,788	74,990	135,520
301-3700-415-2220	FICA Social Security	52,042	59,253	67,980
301-3700-415-2225	FICA Medicare	12,171	15,794	15,920
301-3700-415-2230	Insurance	183,606	203,660	220,860
301-3700-415-2235	Retirement Contributions	196,835	242,910	310,110
301-3700-415-2240	Worker Compensation	13,021	19,090	24,500
301-3700-415-2242	Paid Leave Oregon	3,447	3,923	4,210
	Subtotal Payroll Taxes	505,175	623,700	783,460
TOTAL PERSONNEL SERVICES		1,324,384	1,525,520	1,738,110
Materials and Services				
301-3700-510-3045	General Office Supplies	7,461	7,500	7,500
	Subtotal Office Supplies	7,461	7,500	7,500
301-3700-515-3120	Books / Periodicals	0	250	250
301-3700-515-3180	Fuel Oil Lubricants	1,849	4,500	4,000
301-3700-515-3310	General Operating Supplies	2,482	4,000	4,000
	Subtotal Operating Supplies	4,331	8,750	8,250
301-3700-525-3525	Motor Vehicle Repair Parts	545	2,500	2,000
301-3700-525-3640	Other Repair & Maint Supplies	67	0	100
	Subtotal Repair & Maintenance Supplies	612	2,500	2,100
301-3700-530-3720	Small Tools	110	1,000	1,000
301-3700-530-3730	Steel Toe Boots	120	800	800
	Subtotal Small Tools	230	1,800	1,800
301-3700-610-4115	Workshops	1,568	3,500	3,500
	Subtotal Training	1,568	3,500	3,500
301-3700-615-4260	Conference / Meeting Expenses	3,419	8,000	5,000
	Subtotal Travel, Conferences & Meetings	3,419	8,000	5,000
301-3700-620-4390	Network Maintenance	13,035	16,300	16,500
301-3700-620-4395	Email Hosting	440	440	500
301-3700-620-4500	Survey And Design Assistance	48,389	40,000	50,000
301-3700-620-4539	VOIP Cisco/Obsidian Support	972	1,200	1,200
301-3700-620-4540	Professional Services General	14,973	40,000	40,000
	Subtotal Professional Services	77,809	97,940	108,200
301-3700-630-4830	American Public Works Associat	764	800	800
301-3700-630-4835	American Society Of Civil Engi	291	300	300
	Subtotal Memberships & Dues	1,055	1,100	1,100

Public Works Fund				
ENGINEERING		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
301-3700-635-4920	Cell Phones	3,342	3,600	4,000
301-3700-635-4922	Conference Calls	0	250	100
	Subtotal Communications	3,342	3,850	4,100
301-3700-640-5020	Advertising Legal Ads / Notice	0	750	500
301-3700-640-5022	Advertising - Recruitment	0	500	500
	Subtotal Advertising	0	1,250	1,000
301-3700-645-5060	Insurance - Liability / EAP	181	130	150
301-3700-645-5070	Insurance - Liability Drone	0	2,000	2,200
	Subtotal Insurance	181	2,130	2,350
301-3700-660-5660	Engineering Copier	2,122	3,000	2,500
301-3700-660-5785	Motor Vehicles /Auto Body Shop	43	1,500	500
301-3700-660-5805	Survey And Other Equipment	0	5,500	1,500
	Subtotal Repair & Maintenance Services	2,165	10,000	4,500
301-3700-665-5860	Photocopy Machine	3,506	900	2,500
	Subtotal Equipment	3,506	900	2,500
301-3700-675-5925	Credit Card Processing Fees	1,264	1,800	2,500
301-3700-675-6010	License Renewal	670	460	460
	Subtotal Miscellaneous	1,934	2,260	2,960
301-3700-685-6205	Computer Software	2,015	2,000	1,500
301-3700-685-6208	Information Technology Consult	2,834	0	0
301-3700-685-6212	GIS Consulting	11,712	20,000	15,000
301-3700-685-6235	Computer Hardware Maintenance	2,175	3,000	3,000
301-3700-685-6245	Computer Hardware	0	500	14,100
301-3700-685-6255	Software Maintenance Agreement	7,755	8,000	8,000
	Subtotal Technology Services	26,491	33,500	41,600
TOTAL MATERIALS & SERVICES		134,104	184,980	196,460
Capital Outlay				
301-3700-740-6650	Capital Outlay-Mach & Equip	0	6,000	0
	Subtotal Capital Outlay	0	6,000	0
TOTAL CAPITAL OUTLAY		0	6,000	0
TOTAL ENGINEERING		1,458,488	1,716,500	1,934,570

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 a total of 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 7/1/25 - 6/30/26</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Requirements	Budget Officer	Budget Committee	Governing Body
Personnel Services:						
250,703	313,282	280,205	Regular Salaries	294,280		
47	367	2,000	Overtime	2,000		
2,249	3,106	6,000	Extra Help	6,000		
19,017	24,886	24,465	Taxes	25,740		
63,975	79,155	77,432	Insurance	102,760		
50,842	65,847	81,595	Retirement Contributions	79,430		
9,342	10,488	14,790	Workers' Compensation	14,520		
396,175	497,131	486,487	Total Personnel Services	524,730	-	-
4.7	4.7	4.8	FTEs	5.0	5.0	5.0
Materials and Services:						
1,975	782	3,000	Office Supplies	3,000		
5,439	4,756	8,000	Small Tools & Minor Equipment	9,000		
15,174	19,533	20,500	Operating Supplies	22,500		
41,539	46,179	49,000	Repair & Maintenance Supplies	49,000		
2,667	5,930	4,500	Training	7,000		
173	-	200	Printing & Binding	1,000		
39,490	34,422	41,990	Professional Services	40,450		
9,039	9,556	10,100	Communications	10,150		
24,849	23,285	27,500	Public Utility Services	28,000		
15,645	35,980	26,230	Repair & Maintenance Services	42,150		
7,142	-	1,000	Rentals	1,000		
566	1,760	1,200	Miscellaneous	1,900		
14,449	21,297	24,000	Technology Services	24,000		
178,147	203,480	217,220	Total Materials and Services	239,150	-	-
Capital Outlay:						
9,149	-	15,000	Machinery & Equipment	6,000		
9,149	-	15,000	Total Capital Outlay	6,000	-	-
583,471	700,611	718,707	Total Expenditures	769,880	-	-

Public Works Fund				
SHOP AND YARD		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Personnel Services				
301-3800-410-2020	Straight Time - Regular	313,282	280,205	294,280
	Subtotal Regular Salaries	313,282	280,205	294,280
301-3800-410-2045	Overtime	367	2,000	2,000
301-3800-410-2085	Extra Help	3,106	6,000	6,000
301-3800-415-2220	FICA Social Security	19,145	18,322	19,290
301-3800-415-2225	FICA Medicare	4,477	4,893	4,950
301-3800-415-2230	Insurance	79,155	77,432	102,760
301-3800-415-2235	Retirement Contributions	65,847	81,595	79,430
301-3800-415-2240	Worker Compensation	10,488	14,790	14,520
301-3800-415-2242	Paid Leave Oregon	1,264	1,250	1,500
	Subtotal Payroll Taxes	183,849	206,282	230,450
TOTAL PERSONNEL SERVICES		497,131	486,487	524,730
Materials and Services				
301-3800-510-3030	Paper	265	1,000	500
301-3800-510-3040	Printer Cartridges & Supplies	0	1,000	1,500
301-3800-510-3045	General Office Supplies	517	1,000	1,000
	Subtotal Office Supplies	782	3,000	3,000
301-3800-515-3120	Books / Periodicals	89	500	500
301-3800-515-3125	Clothing Uniforms Boots Gloves	5,588	4,000	4,000
301-3800-515-3140	First Aid Supplies	226	1,000	1,000
301-3800-515-3180	Fuel Oil Lubricants	11,457	12,000	14,000
301-3800-515-3265	Custodial Supplies	1,444	2,000	2,000
301-3800-515-3310	General Operating Supplies	729	1,000	1,000
	Subtotal Operating Supplies	19,533	20,500	22,500
301-3800-525-3520	Building Materials / Supplies	7,768	8,000	8,000
301-3800-525-3525	Motor Vehicle Repair Parts	10,015	6,000	6,000
301-3800-525-3530	Tires	2,566	4,000	4,000
301-3800-525-3540	Paint And Paint Supplies	18	500	500
301-3800-525-3550	Electrical Supplies	1,869	5,000	5,000
301-3800-525-3585	Safety Supplies	2,261	2,500	2,500
301-3800-525-3640	Other Repair & Maint Supplies	21,682	23,000	23,000
	Subtotal Repair & Maintenance Supplies	46,179	49,000	49,000
301-3800-530-3720	Small Tools	652	4,000	5,000
301-3800-530-3722	Mechanics Contractual Tool All	4,104	4,000	4,000
	Subtotal Small Tools	4,756	8,000	9,000
301-3800-610-4085	Travel Expenses-Training	1,837	2,500	3,000
301-3800-610-4115	Workshops	4,093	2,000	4,000
	Subtotal Training	5,930	4,500	7,000
301-3800-620-4390	Network Maintenance	22,275	27,500	23,000
301-3800-620-4395	Email Hosting	440	440	500
301-3800-620-4400	Internet Connectivity	0	100	0

Public Works Fund				
SHOP AND YARD		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
301-3800-620-4432	Background Checks	0	250	250
301-3800-620-4510	Drug / Alcohol Testing	473	500	500
301-3800-620-4515	CDL Physicals	1,141	1,200	1,200
301-3800-620-4540	Professional Services General	10,093	12,000	15,000
	Subtotal Professional Services	34,422	41,990	40,450
301-3800-620-4539	VOIP Cisco/Obsidian Support	972	0	
301-3800-635-4920	Cell Phones	4,468	5,000	5,000
301-3800-635-4930	Telephone	4,058	5,000	5,000
301-3800-635-4975	Postage	58	100	150
	Subtotal Communications	9,556	10,100	10,150
301-3800-645-5060	Insurance - Liability / EAP	133	200	200
	Subtotal Insurance	133	200	200
301-3800-650-5145	General Printing & Binding	0	200	1,000
	Subtotal Printing & Binding	0	200	1,000
301-3800-655-5304	ELEC 535 31st-old Shop	1,045	1,500	1,500
301-3800-655-5307	ELEC 550 30th-Main PW	9,527	11,000	11,000
301-3800-656-5473	Natural Gas - PW Shops	5,158	8,000	8,000
301-3800-657-5520	Sanitation-Public Works Shops	7,555	7,000	7,500
	Subtotal Utilities	23,285	27,500	28,000
301-3800-660-5725	Equipment Other Than Vehicles	4,368	4,000	4,000
301-3800-660-5745	Janitorial Services Agreement	11,707	12,730	13,150
301-3800-660-5785	Motor Vehicles /Auto Body Shop	7,639	1,500	2,000
301-3800-660-5825	General Repair & Maintenance	12,266	8,000	23,000
	Subtotal Repair and Maintenance Services	35,980	26,230	42,150
301-3800-665-5865	Rental Equipment	0	1,000	1,000
	Subtotal Equipment	0	1,000	1,000
301-3800-675-6005	Licenses, Permits & Certifications	512	400	1,100
301-3800-675-6020	Permits	36	200	0
301-3800-675-6035	General - Miscellaneous	1,079	400	600
	Subtotal Miscellaneous	1,627	1,000	1,700
301-3800-685-6205	Computer Software	586	500	500
301-3800-685-6235	Computer Hardware Maintenance	675	2,500	2,500
301-3800-685-6245	Computer Hardware	1,600	3,000	2,000
301-3800-685-6255	Software Maintenance Agreement	18,436	18,000	19,000
	Subtotal Technology Services	21,297	24,000	24,000
TOTAL MATERIALS & SERVICES		203,480	217,220	239,150
Capital Outlay				
301-3800-740-6650	Capital Outlay-Mach & Equip	0	15,000	6,000
	Subtotal Capital Outlay	0	15,000	6,000
TOTAL CAPITAL OUTLAY		0	15,000	6,000
TOTAL SHOP AND YARD		700,611	718,707	769,880

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 7/1/25- 6/30/26</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Requirements	Budget Officer	Budget Committee	Governing Body
			Personnel Services:			
129,279	123,762	203,471	Regular Salaries	222,850		
1,907	1,790	2,600	Overtime	2,600		
3,724	4,074	4,000	Extra Help	4,000		
10,433	10,359	17,454	Taxes	19,200		
51,415	38,887	61,920	Insurance	76,770		
29,670	25,659	52,452	Retirement Contributions	60,160		
6,247	6,990	8,381	Workers' Compensation	11,020		
232,675	211,521	350,278	Total Personnel Services	396,600	-	-
2.2	2.1	3.1	FTEs	3.4	3.4	3.4
			Materials and Services:			
806	181	1,000	Small Tools & Minor Equipment	1,000		
18,272	18,666	26,400	Operating Supplies	21,400		
88,369	74,132	101,000	Repair & Maintenance Supplies	110,000		
6	727	1,000	Training	1,000		
5,839	4,046	10,550	Professional Services	10,550		
105,440	125,787	135,150	Public Utility Services	140,150		
85,703	28,808	116,000	Repair & Maintenance Services	100,000		
-	-	4,000	Rentals	-		
-	-	700	Miscellaneous	1,000		
304,435	252,347	395,800	Total Materials and Services	385,100	-	-
			Capital Outlay:			
3,440	-	14,000	Machinery & Equipment	-	-	-
-	-	-	Total Capital Outlay	-	-	-
540,550	463,868	760,078	Total Expenditures	781,700	-	-

Public Works Fund				
STREETS		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Personnel Services				
301-3900-410-2020	Straight Time - Regular	123,762	323,471	222,850
	Subtotal Regular Salaries	123,762	323,471	222,850
301-3900-410-2045	Overtime	1,790	2,600	2,600
301-3900-410-2085	Extra Help	4,074	4,000	4,000
301-3900-415-2220	FICA Social Security	7,972	13,133	14,300
301-3900-415-2225	FICA Medicare	1,864	3,491	3,850
301-3900-415-2230	Insurance	38,887	61,920	76,770
301-3900-415-2235	Retirement Contributions	25,659	52,452	60,160
301-3900-415-2240	Worker Compensation	6,990	8,381	11,020
301-3900-415-2242	Paid Leave Oregon	523	830	1,050
	Subtotal Payroll Taxes	87,759	146,807	173,750
TOTAL PERSONNEL SERVICES		211,521	470,278	396,600
Materials and Services				
301-3900-515-3120	Books / Periodicals	0	100	100
301-3900-515-3125	Clothing Uniforms Boots Gloves	691	800	800
301-3900-515-3180	Fuel Oil Lubricants	17,495	25,000	20,000
301-3900-515-3310	General Operating Supplies	480	500	500
	Subtotal Operating Supplies	18,666	26,400	21,400
301-3900-525-3525	Motor Vehicle Repair Parts	20,379	18,000	30,000
301-3900-525-3530	Tires	7,559	1,000	2,000
301-3900-525-3540	Paint And Paint Supplies	960	15,000	12,000
301-3900-525-3550	Electrical Supplies	0	4,000	3,000
301-3900-525-3578	Road Maintenance Materials	831	10,000	8,000
301-3900-525-3580	Signs	23,052	22,000	22,000
301-3900-525-3585	Safety Supplies	1,777	3,000	3,000
301-3900-525-3590	Cold Patch	4,100	5,000	8,000
301-3900-525-3593	Road De Icer	0	3,000	2,000
301-3900-525-3595	Rock	6,459	10,000	10,000
301-3900-525-3640	Other Repair & Maint Supplies	9,015	10,000	10,000
	Subtotal Repair & Maintenance Supplies	74,132	101,000	110,000
301-3900-530-3720	Small Tools	181	1,000	1,000
	Subtotal Small Tools	181	1,000	1,000
301-3900-610-4085	Travel Expenses-Training	69	500	500
301-3900-610-4115	Workshops	658	500	500
	Subtotal Training	727	1,000	1,000
301-3900-620-4460	Hazardous Tree Removal	600	5,000	5,000
301-3900-620-4510	Drug / Alcohol Testing	12	150	150
301-3900-620-4515	CDL Physicals	505	400	400
301-3900-620-4540	Professional Services General	2,929	5,000	5,000
	Subtotal Professional Services	4,046	10,550	10,550
301-3900-655-5310	ELEC Street Lights	125,659	135,000	140,000

Public Works Fund				
STREETS		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
301-3900-657-5541	Sanitation-Other Location	128	150	150
	Subtotal Utilities	125,787	135,150	140,150
301-3900-660-5725	Equipment Other Than Vehicles	6,129	4,000	4,000
301-3900-660-5785	Motor Vehicles /Auto Body Shop	0	8,000	6,000
301-3900-660-5815	Equipment With Operator	0	4,000	4,000
301-3900-660-5820	Paving/Street Repair/Concrete	3,971	35,000	25,000
301-3900-660-5825	General Repair & Maintenance	1,916	10,000	6,000
301-3900-660-5826	Street Sweeping Disposal	7,645	10,000	10,000
301-3900-660-5827	Striping, Pavement Marking	9,147	45,000	45,000
	Subtotal Repair & Maintenance Services	28,808	116,000	100,000
301-3900-665-5865	Rental Equipment	0	1,500	0
301-3900-665-5875	General Rentals	0	2,500	0
	Subtotal Equipment Rentals	0	4,000	0
301-3900-675-6005	License Renewal	0	100	0
301-3900-675-6010	Licenses, Permits & Certifications	0	100	0
301-3900-675-6035	General - Miscellaneous	0	500	1,000
	Subtotal Miscellaneous	0	700	1,000
TOTAL MATERIALS & SERVICES		252,347	395,800	385,100
Capital Outlay				
301-3900-740-6650	Capital Outlay-Mach & Equip	0	14,000	0
	Subtotal Capital Outlay	0	14,000	0
TOTAL CAPITAL OUTLAY		0	14,000	0
TOTAL STREETS		463,868	880,078	781,700

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 7/1/25 - 6/30/26</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Requirements	Budget Officer	Budget Committee	Governing Body
Personnel Services:						
2,545	64	33,911	Regular Salaries	37,140		
146	288	500	Extra Help	500		
208	74	2,906	Taxes	3,200		
1,240	55	10,320	Insurance	12,800		
595	175	8,739	Retirement Contributions	10,030		
<u>1,033</u>	<u>1,157</u>	<u>1,395</u>	Worker Compensation	<u>1,840</u>		
5,767	1,813	57,771	Total Personnel Services	65,510	-	-
0.1	0.1	0.5	FTEs	0.5	0.5	0.5
Materials and Services:						
180	-	-	Operating Supplies	-	-	
-	-	-	Repair & Maintenance Supplies	-	-	
295	340	350	Memberships & Dues	350		
-	-	-	Advertising	-		
32,875	46,375	46,000	Professional Services	47,000		
218	193	250	Public Utility Services	250		
-	-	-	Repair & Maintenance Services	-		
-	-	-	Rentals	-		
<u>150</u>	<u>150</u>	<u>200</u>	Miscellaneous	<u>200</u>		
33,718	47,058	46,800	Total Materials and Services	47,800	-	-
Capital Outlay						
-	-	-	Machinery and Equipment	-	-	-
-	-	-	Total Capital Outlay	-	-	-
<u>39,485</u>	<u>48,871</u>	<u>104,571</u>	Total Expenditures	<u>113,310</u>	<u>-</u>	<u>-</u>

Public Works Fund				
SANITATION		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Personnel Services				
301-5400-410-2020	Straight Time - Regular	640	33,911	37,140
	Subtotal Regular Salaries	640	33,911	37,140
301-5400-410-2045	Overtime	0	0	0
301-5400-410-2085	Extra Help	288	500	500
301-5400-415-2220	FICA Social Security	58	2,185	2,220
301-5400-415-2225	FICA Medicare	13	581	900
301-5400-415-2230	Insurance	55	10,320	12,800
301-5400-415-2235	Retirement Contributions	175	8,739	10,030
301-5400-415-2240	Worker Compensation	1,157	1,395	1,840
301-5400-415-2242	Paid Leave Oregon	3	140	80
	Subtotal Payroll Taxes	1,749	23,860	28,370
TOTAL PERSONNEL SERVICES		2,389	57,771	65,510
Materials and Services				
301-5400-515-3310	General Operating Supplies	0	0	
	Subtotal Operating Supplies	0	0	0
301-5400-620-4520	Lab Testing	1,040	5,000	5,000
301-5400-620-4540	Professional Services General	45,335	41,000	42,000
	Subtotal Professional Services	46,375	46,000	47,000
301-5400-630-4850	Association Of Oregon Recycler	340	350	350
	Subtotal Memberships & Dues	340	350	350
301-5400-655-5367	ELEC Transfer Station	193	250	250
	Subtotal Utilities	193	250	250
301-5400-675-6020	Permits	150	200	200
	Subtotal Miscellaneous	150	200	200
TOTAL MATERIALS & SERVICES		47,058	46,800	47,800
Capital Outlay				
301-5400-740-6650	Capital Outlay-Mach & Equip	0	0	
	Subtotal Capital Outlay	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0
TOTAL SANITATION		49,447	104,571	113,310

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 7/1/25 - 6/30/26</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Requirements	Budget Officer	Budget Committee	Governing Body
Personnel Services:						
366,013	466,889	406,951	Regular Salaries	445,700		
7,919	1,459	4,000	Overtime	4,000		
8,967	1,500	25,000	On Call	25,000		
4,696	27,782	11,000	Extra Help	11,000		
31,464	39,709	34,908	Taxes	38,400		
91,254	119,276	123,849	Insurance	153,550		
91,335	112,964	104,915	Retirement Contributions	120,310		
12,469	14,001	16,772	Workers' Compensation	22,030		
614,117	783,580	727,395	Total Personnel Services	819,990	-	-
7.1	6.0	6.5	FTEs	6.7	6.7	6.7
Materials and Services:						
403	404	1,150	Office Supplies	1,100		
81,323	83,753	103,450	Operating Supplies	108,450		
67,508	120,521	179,000	Repair & Maintenance Supplies	182,000		
2,340	2,849	4,000	Small Tools & Minor Equipment	4,000		
5,008	6,032	10,000	Training	11,000		
48,305	31,999	72,400	Professional Services	58,100		
1,450	450	2,200	Memberships & Dues	2,200		
2,511	5,372	3,500	Communications	6,000		
674	100	1,000	Advertising	1,000		
8,444	9,802	8,700	Printing & Binding	11,300		
149,677	153,551	174,000	Public Utility Services	184,800		
36,365	54,746	112,000	Repair & Maintenance Services	89,000		
5,500	-	10,000	Rentals	10,000		
13,075	17,772	12,000	Licenses and Permits	15,000		
19,805	20,311	15,000	Credit Card Fees	26,000		
573	182	2,600	Miscellaneous	1,300		
13,199	16,763	54,840	Technology Services	37,900		
456,160	524,607	765,840	Total Materials and Services	749,150	-	-
Capital Outlay:						
-	-	40,900	Machinery & Equipment	12,500		
-	-	40,900	Total Capital Outlay	12,500	-	-
Transfers to Other Funds:						
3,180	3,324	2,090	Emergency Communications	3,345		
750,000	849,999	750,000	Public Works Improvement Fund	687,335		
165,840	165,840	165,840	General Fund	372,650		
919,020	1,019,163	917,930	Total Transfer to Other Funds	1,063,330	-	-
1,989,297	2,327,350	2,452,065	Total Expenditures	2,644,970	-	-

Public Works Fund				
SEWER		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Personnel Services				
301-5600-410-2020	Straight Time - Regular	466,889	406,951	445,700
	Subtotal Regular Salaries	466,889	406,951	445,700
301-5600-410-2045	Overtime	1,459	4,000	4,000
301-5600-410-2047	On Call	1,500	25,000	25,000
301-5600-410-2085	Extra Help	27,782	11,000	11,000
301-5600-415-2220	FICA Social Security	30,556	26,266	28,600
301-5600-415-2225	FICA Medicare	7,146	6,982	7,810
301-5600-415-2230	Insurance	119,276	123,849	153,550
301-5600-415-2235	Retirement Contributions	112,964	104,915	120,310
301-5600-415-2240	Worker Compensation	14,001	16,772	22,030
301-5600-415-2242	Paid Leave Oregon	2,007	1,660	1,990
	Subtotal Payroll Taxes	316,691	320,444	374,290
TOTAL PERSONNEL SERVICES		783,580	727,395	819,990
Materials and Services				
301-5600-510-3030	Paper	43	250	200
301-5600-510-3040	Printer Cartridges & Supplies	0	400	400
301-5600-510-3045	General Office Supplies	361	500	500
	Subtotal Office Supplies	404	1,150	1,100
301-5600-515-3120	Books / Periodicals	0	200	200
301-5600-515-3125	Clothing Uniforms Boots Gloves	4,020	5,000	5,000
301-5600-515-3180	Fuel Oil Lubricants	23,521	25,000	25,000
301-5600-515-3265	Custodial Supplies	487	250	250
301-5600-515-3275	Laboratory Supplies	8,601	8,000	8,500
301-5600-515-3280	Chlorine	25,932	35,000	37,000
301-5600-515-3281	Dechlorination Chemical	20,356	26,500	29,000
301-5600-515-3282	pH Adjustment	0	1,500	1,500
301-5600-515-3283	Pro Biotic Scrubber	0	0	0
301-5600-515-3310	General Operating Supplies	836	2,000	2,000
	Subtotal Operating Supplies	83,753	103,450	108,450
301-5600-525-3520	Building Materials / Supplies	956	5,000	3,000
301-5600-525-3525	Motor Vehicle Repair Parts	9,207	14,000	14,000
301-5600-525-3530	Tires	3,005	5,000	5,000
301-5600-525-3540	Paint And Paint Supplies	202	1,500	1,500
301-5600-525-3550	Electrical Supplies	3,482	10,000	10,000
301-5600-525-3585	Safety Supplies	5,041	5,000	5,000
301-5600-525-3590	Cold Patch	4,102	2,500	2,500
301-5600-525-3595	Rock	4,536	6,000	6,000
301-5600-525-3600	Sewer Supplies	19,899	45,000	35,000
301-5600-525-3615	Pump Station Repair Parts	47,794	50,000	70,000
301-5600-525-3640	Other Repair & Maint Supplies	22,297	35,000	30,000
	Subtotal Repair & Maintenance Supplies	120,521	179,000	182,000
301-5600-530-3720	Small Tools	2,849	4,000	4,000
	Subtotal Small Tools	2,849	4,000	4,000

Public Works Fund				
SEWER		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
301-5600-610-4085	Travel Expenses-Training	1,283	3,000	5,000
301-5600-610-4115	Workshops	4,749	7,000	6,000
	Subtotal Training	6,032	10,000	11,000
301-5600-620-4400	Internet Connectivity	4,554	2,400	5,000
301-5600-620-4510	Drug / Alcohol Testing	736	700	700
301-5600-620-4515	CDL Physicals	855	2,000	2,000
301-5600-620-4520	Lab Testing	238	22,000	5,000
301-5600-620-4525	Locate Requests	257	300	400
301-5600-620-4540	Professional Services General	25,359	45,000	45,000
	Subtotal Professional Services	31,999	72,400	58,100
301-5600-630-4855	Association Of Clean Water Age	0	1,200	1,200
301-5600-630-4860	Water Environment Federation	450	1,000	1,000
	Subtotal Membership & Dues	450	2,200	2,200
301-5600-635-4920	Cell Phones	4,993	2,500	5,000
301-5600-635-4975	Postage	379	1,000	1,000
	Subtotal Communications	5,372	3,500	6,000
301-5600-640-5022	Advertising - Recruitment	100	500	500
301-5600-640-5030	Advertising Public Notices	0	500	500
	Subtotal Advertising	100	1,000	1,000
301-5600-645-5060	Insurance - Liability / EAP	0	100	100
	Subtotal Insurance	0	100	100
301-5600-650-5140	Utility Bills, CCR, Meter Slip	9,802	8,400	11,000
301-5600-650-5145	General Printing & Binding	0	300	300
	Subtotal Printing & Binding	9,802	8,700	11,300
301-5600-655-5370	ELEC 4665 Birch PS #1	49,656	48,000	50,000
301-5600-655-5373	ELEC 2165 Duane PS #3	15,100	16,000	18,000
301-5600-655-5376	ELEC 175 W Marine Ps #4	6,423	6,000	7,000
301-5600-655-5379	ELEC 580 W Marine Ps #5	6,896	6,200	7,000
301-5600-655-5382	ELEC 1090 Olney PS #6	4,019	4,000	4,000
301-5600-655-5385	ELEC 5555 Lagoon Rd	69,101	90,000	95,000
301-5600-655-5388	ELEC 5250 Ash PS #2	525	800	800
301-5600-655-5391	ELEC 5340 Alder PS #3	264	600	600
301-5600-655-5394	ELEC 5324 52nd Alderbrook	246	400	400
301-5600-655-5397	ELEC 2700 Marine Drive	628	800	800
301-5600-657-5529	Sanitation-Sewer	693	1,200	1,200
	Subtotal Utilities	153,551	174,000	184,800
301-5600-660-5725	Equipment Other Than Vehicles	530	30,000	25,000
301-5600-660-5785	Motor Vehicles /Auto Body Shop	878	15,000	12,000
301-5600-660-5815	Equipment With Operator	0	12,000	12,000
301-5600-660-5820	Paving/Street Repair/Concrete	5,247	15,000	10,000
301-5600-660-5825	General Repair & Maintenance	48,091	40,000	30,000
	Subtotal Repair and Maintenance Services	54,746	112,000	89,000

Public Works Fund				
SEWER		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
301-5600-665-5865	Rental Equipment	0	10,000	10,000
	Subtotal Equipment	0	10,000	10,000
301-5600-675-5925	Credit Card Processing Fees	20,311	15,000	26,000
301-5600-675-6005	Licenses Permits & Certifications	17,606	12,000	15,000
301-5600-675-6010	Licenses, Permits & Certifications	166	500	0
301-5600-675-6035	General - Miscellaneous	182	2,000	1,200
	Subtotal Miscellaneous	38,265	29,500	42,200
301-5600-685-6205	Computer Software	0	13,000	7,000
301-5600-685-6207	Non-Contract IT Services	3,995	4,140	6,900
301-5600-685-6208	Information Technology Consult	0	0	0
301-5600-685-6235	Computer Hardware Maintenance	675	1,500	1,000
301-5600-685-6245	Computer Hardware	1,600	5,000	3,000
301-5600-685-6255	Software Maintenance Agreement	10,493	31,200	20,000
	Subtotal Technology Services	16,763	54,840	37,900
TOTAL MATERIALS & SERVICES		524,607	765,840	749,150
Capital Outlay				
301-5600-740-6650	Capital Outlay-Mach & Equip	0	40,900	12,500
	<i>Ring Saw - 7,000</i>			
	<i>Motorola ACE Telemetry Replacement - 5,500</i>			
	Subtotal Capital Outlay	0	40,900	12,500
TOTAL CAPITAL OUTLAY		0	40,900	12,500
Transfer to Other Funds				
301-5600-850-7525	Transfer to Emergency Comm	3324	2090	3345
301-5600-850-7555	Transfer to General Fund	165840	165840	372650
301-5600-850-7557	Transfer to PWIF	849999	750000	687335
301-5600-851-7602	Transfer Capital to Govt	6582	0	
	Subtotal Transfer to Other Funds	1,025,745	917,930	1,063,330
TOTAL TRANSFER TO OTHER FUNDS		1,025,745	917,930	1,063,330
TOTAL SEWER		2,333,932	2,452,065	2,644,970

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 develop as new stormwater infrastructure is placed 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 7/1/25 - 6/30/26</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>	Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
			Personnel Services:			
54,562	52,083	67,825	Regular Salaries	74,280		
436	804	2,000	Overtime	2,000		
216	1,605	5,000	Extra Help	5,000		
4,287	4,348	5,821	Taxes	6,400		
20,146	19,856	20,640	Insurance	25,590		
12,688	9,951	17,487	Retirement Contributions	20,050		
2,086	2,337	2,790	Workers' Compensation	3,670		
94,421	90,984	121,563	Total Personnel Services	136,990	-	-
0.8	0.8	1.1	FTEs	1.1	1.1	1.1
			Materials and Services:			
	81	2,000	Small Tools & Minor Equipment	2,000		
7,770	9,352	8,500	Operating Supplies	8,500		
22,046	6,979	97,500	Repair & Maintenance Supplies	65,500		
54	1,650	3,500	Training	3,500		
5,205	2,425	5,800	Professional Services	5,800		
400	450	500	Membership and Dues	500		
7,080	6,056	8,600	Communications	8,600		
1,987	3,861	3,000	Public Utility Services	4,000		
8,088	15,396	41,000	Repair & Maintenance Services	36,500		
-	-	8,000	Rentals	5,000		
-	-	-	Licenses and Permits	-		
-	-	500	Miscellaneous	500		
52,630	46,250	178,900	Total Materials and Services	140,400	-	-
3,674	-	-	Capital Outlay:	-	-	-
3,674	-	-	Total Capital Outlay	-	-	-
150,725	137,234	300,463	Total Expenditures	277,390	-	-

Public Works Fund				
STORMWATER		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Personnel Services				
301-7400-410-2020	Straight Time - Regular	52,083	67,825	74,280
	Subtotal Regular Salaries	52,083	67,825	74,280
301-7400-410-2045	Overtime	804	2,000	2,000
301-7400-410-2085	Extra Help	1,605	5,000	5,000
301-7400-415-2220	FICA Social Security	3,347	4,377	4,750
301-7400-415-2225	FICA Medicare	782	1,164	1,370
301-7400-415-2230	Insurance	19,856	20,640	25,590
301-7400-415-2235	Retirement Contributions	9,951	17,487	20,050
301-7400-415-2240	Worker Compensation	2,337	2,790	3,670
301-7400-415-2242	Paid Leave Oregon	219	280	280
	Subtotal Payroll Taxes	38,901	53,738	62,710
TOTAL PERSONNEL SERVICES		90,984	121,563	136,990
Materials and Services				
301-7400-515-3125	Clothing Uniforms Boots Gloves	0	1,000	1,000
301-7400-515-3180	Fuel Oil, Lubricants	5,872	7,000	7,000
301-7400-515-3310	General Operating Supplies	3,480	500	500
	Subtotal Operating Supplies	9,352	8,500	8,500
301-7400-525-3515	CSO Maintenance & Repairs	1,805	40,000	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	1,000	500
301-7400-525-3550	Electrical Supplies	0	2,500	1,000
301-7400-525-3578	Road Maintenance Materials	0	0	0
301-7400-525-3585	Safety Supplies	2,121	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	2,391	20,000	20,000
301-7400-525-3640	Other Repair & Maint Supplies	662	15,000	15,000
	Subtotal Repair & Maintenance Supplies	6,979	97,500	65,500
301-7400-530-3720	Small Tools	81	2,000	2,000
	Subtotal Small Tools	81	2,000	2,000
301-7400-610-4085	Travel Expenses-Training	860	1,000	1,000
301-7400-610-4115	Workshops	790	2,500	2,500
	Subtotal Training	1,650	3,500	3,500
301-7400-620-4510	Drug / Alcohol Testing	0	150	150
301-7400-620-4515	CDL Physicals	0	150	150
301-7400-620-4540	Professional Services General	2,425	5,500	5,500
	Subtotal Professional Services	2,425	5,800	5,800
301-7400-630-4860	OAWU-OR Assc of Water Utility	450	500	500
	Subtotal Membership & Dues	450	500	500

Public Works Fund				
STORMWATER		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
301-7400-635-4982	CSO Mobility Communication	6,056	8,600	8,600
	Subtotal Communications	6,056	8,600	8,600
301-7400-655-5397	ELEC 300 S Denver Storage	3,861	3,000	4,000
	Subtotal Utilities	3,861	3,000	4,000
301-7400-660-5725	Equipment Other Than Vehicles	863	5,000	2,500
301-7400-660-5785	Motor Vehicles /Auto Body Shop	0	5,000	3,000
301-7400-660-5815	Equipment With Operator	0	3,000	3,000
301-7400-660-5820	Paving/Street Repair/Concrete	6,024	8,000	8,000
301-7400-660-5825	General Repair & Maintenance	864	10,000	10,000
301-7400-660-5826	Street Sweeping Disposal	7,645	10,000	10,000
	Subtotal Repair and Maintenance Services	15,396	41,000	36,500
301-7400-665-5865	Rental Equipment	0	8,000	5,000
	Subtotal Equipment	0	8,000	5,000
301-7400-675-6035	General - Miscellaneous	0	500	500
	Subtotal Miscellaneous	0	500	500
TOTAL MATERIALS & SERVICES		46,250	178,900	140,400
Capital Outlay				
301-5600-740-6650	Capital Outlay-Mach & Equip	0	0	0
	Subtotal Capital Outlay	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0
TOTAL STORMWATER		137,234	300,463	277,390

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 7/1/25 - 6/30/26</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Requirements	Budget Officer	Budget Committee	Governing Body
			Personnel Services:			
571,466	613,711	678,237	Regular Salaries	742,830		
7,996	2,994	14,000	Overtime	14,000		
24,386	8,528	11,000	On Call	11,000		
20,890	31,919	24,000	Extra Help	24,000		
49,070	51,192	58,173	Taxes	64,000		
182,026	182,567	206,419	Insurance	255,910		
133,780	154,559	174,844	Retirement Contributions	200,510		
20,838	23,323	27,933	Workers' Compensation	36,710		
1,010,452	1,068,793	1,194,606	Total Personnel Services	1,348,960	-	-
9.8	10.1	10.6	FTEs	11.2	11.2	11.2
			Materials and Services:			
1,121	599	1,400	Office Supplies	1,400		
1,121	2,077	6,500	Small Tools & Minor Equipment	6,500		
94,374	102,131	100,650	Operating Supplies	108,150		
255,970	307,077	537,000	Repair & Maintenance Supplies	433,500		
8,437	17,555	10,000	Training	19,000		
3,170	3,432	4,000	Memberships & Dues	5,400		
3,216	-	500	Advertising	500		
10,040	10,399	10,000	Printing & Binding	12,000		
296	3,425	14,000	Rentals	8,000		
76,705	68,374	95,000	Professional Services	99,580		
11,571	12,720	14,900	Communications	15,400		
20,129	24,612	28,000	Public Utility Services	31,800		
52,049	95,889	134,000	Repair & Maintenance Services	130,000		
6,926	2,677	4,000	Licenses and Permits	6,000		
19,806	20,304	15,000	Credit Card Fees	26,000		
1,340	4,571	4,600	Miscellaneous	4,600		
15,216	16,876	47,840	Technology Services	53,400		
581,487	692,718	1,027,390	Total Materials and Services	961,230	-	-
			Capital Outlay:			
47,193	-	37,200	Machinery & Equipment	-	-	-
47,193	-	37,200	Total Capital Outlay	-	-	-
			Transfer to Other Funds:			
3,180	3,324	2,090	Emergency Communications	3,345		
750,000	849,999	750,000	Public Works Improvement Fund	787,335		
248,760	248,760	248,760	General Fund	372,650		
1,001,940	1,102,083	1,000,850	Total Transfer to Other Funds	1,163,330	-	-
2,641,072	2,863,594	3,260,046	Total Expenditures	3,473,520	-	-

Public Works Fund				
WATER		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Personnel Services				
301-8100-410-2020	Straight Time - Regular	613,711	678,237	742,830
	Subtotal Regular Salaries	613,711	678,237	742,830
301-8100-410-2045	Overtime	2,994	14,000	14,000
301-8100-410-2047	On Call	8,528	11,000	11,000
301-8100-410-2085	Extra Help	31,919	24,000	24,000
301-8100-415-2220	FICA Social Security	39,385	43,768	47,020
301-8100-415-2225	FICA Medicare	9,211	11,635	13,600
301-8100-415-2230	Insurance	182,567	206,419	255,910
301-8100-415-2235	Retirement Contributions	154,559	174,844	200,510
301-8100-415-2240	Worker Compensation	23,323	27,933	36,710
301-8100-415-2242	Paid Leave Oregon	2,596	2,770	3,380
	Subtotal Payroll Taxes	455,082	516,369	606,130
TOTAL PERSONNEL SERVICES		1,068,793	1,194,606	1,348,960
Materials and Services				
301-8100-510-3030	Paper	149	400	400
301-8100-510-3040	Printer Cartridges & Supplies	105	500	500
301-8100-510-3045	General Office Supplies	345	500	500
	Subtotal Office Supplies	599	1,400	1,400
301-8100-515-3120	Books / Periodicals	0	300	300
301-8100-515-3125	Clothing Uniforms Boots Gloves	3,159	5,000	5,000
301-8100-515-3180	Fuel Oil Lubricants	37,654	40,000	44,000
301-8100-515-3265	Custodial Supplies	487	350	350
301-8100-515-3275	Laboratory Supplies	20,206	15,500	17,000
301-8100-515-3280	Chlorine	22,353	20,000	21,000
301-8100-515-3285	Fluoride	16,028	17,000	18,000
301-8100-515-3310	General Operating Supplies	2,244	2,500	2,500
	Subtotal Operating Supplies	102,131	100,650	108,150
301-8100-525-3520	Building Materials / Supplies	3,351	20,000	15,000
301-8100-525-3525	Motor Vehicle Repair Parts	22,532	25,000	25,000
301-8100-525-3530	Tires	3,202	9,000	9,000
301-8100-525-3540	Paint And Paint Supplies	802	1,000	1,500
301-8100-525-3550	Electrical Supplies	2,675	15,000	15,000
301-8100-525-3585	Safety Supplies	3,547	4,000	5,000
301-8100-525-3590	Cold Patch	4,100	3,000	3,000
301-8100-525-3595	Rock	4,936	20,000	20,000
301-8100-525-3605	Maintenance Supplies	230,888	400,000	300,000
301-8100-525-3640	Other Repair & Maint Supplies	31,044	40,000	40,000
	Subtotal Repair & Maintenance Supplies	307,077	537,000	433,500
301-8100-530-3720	Small Tools	2,077	6,500	6,500
	Subtotal Small Tools	2,077	6,500	6,500

Public Works Fund				
WATER		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
301-8100-610-4085	Travel Expenses-Training	8,343	3,000	6,000
301-8100-610-4115	Workshops	9,212	7,000	13,000
	Subtotal Training	17,555	10,000	19,000
301-8100-620-4510	Drug / Alcohol Testing	620	1,000	1,000
301-8100-620-4515	CDL Physicals	495	1,200	1,200
301-8100-620-4520	Lab Testing	6,565	9,000	11,000
301-8100-620-4525	Locate Requests	257	300	300
301-8100-620-4535	Water Meter Reading / Green Ca	38,331	43,000	45,080
301-8100-620-4540	Professional Services General	22,106	40,500	41,000
	Subtotal Professional Services	68,374	95,000	99,580
301-8100-630-4860	OAWU-OR Assc of Water Utilitiy	450	600	600
301-8100-630-4865	Association Of State Dam Offic	2,370	2,600	4,000
301-8100-630-4870	American Waterworks Associatio	412	600	600
301-8100-630-4875	Occirs- Cross Conections	200	200	200
	Subtotal Membership & Dues	3,432	4,000	5,400
301-8100-635-4920	Cell Phones	2,105	3,500	4,000
301-8100-635-4930	Telephone	719	800	800
301-8100-635-4965	Spectrum	9,588	9,600	9,600
301-8100-635-4975	Postage	308	1,000	1,000
	Subtotal Communications	12,720	14,900	15,400
301-8100-640-5030	Advertising Public Notices	0	500	500
	Subtotal Advertising	0	500	500
301-8100-645-5060	Insurance - Liability / EAP	0	100	100
	Subtotal Insurance	0	100	100
301-8100-650-5140	Utility Bills, CCR, Meter Slip	10,399	10,000	12,000
	Subtotal Printing & Binding	10,399	10,000	12,000
301-8100-655-5400	ELEC 6 th & Lexington	789	800	1,000
301-8100-655-5403	ELEC 92477 Headworks Rd	1,512	1,800	2,000
301-8100-655-5406	ELEC Headwork's Shop	2,059	1,800	2,000
301-8100-655-5409	ELEC 3550 Pipeline Rd Rsvr #3	4,704	4,000	4,500
301-8100-655-5412	ELEC Niagara Pump Station	325	1,000	1,200
301-8100-655-5415	ELEC 15th St & Coxcomb	5,051	4,600	5,000
301-8100-655-5424	ELEC 1597 James St	3,189	3,300	3,500
301-8100-655-5427	ELEC Skyline Pump House	2,279	2,400	2,600
301-8100-655-5430	ELEC 92926 Headwork's Rd	4,141	7,500	9,000
301-8100-655-5433	ELEC 93583 Headwork's Rd	563	800	1,000
	Subtotal Utilities	24,612	28,000	31,800
301-8100-660-5725	Equipment Other Than Vehicles	18,409	13,000	15,000
301-8100-660-5785	Motor Vehicles /Auto Body Shop	0	16,000	15,000
301-8100-660-5815	Equipment With Operator	4,576	15,000	10,000
301-8100-660-5820	Paving/Street Repair/Concrete	41,950	40,000	40,000
301-8100-660-5825	General Repair & Maintenance	30,954	50,000	50,000
	Subtotal Repair and Maintenance Services	95,889	134,000	130,000

Public Works Fund				
WATER		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
301-8100-665-5865	Rental Equipment	0	6,000	3,000
301-8100-665-5875	Rentals General	3,425	8,000	5,000
	Subtotal Equipment	3,425	14,000	8,000
301-8100-675-5925	Credit Card Processing Fees	20,304	15,000	26,000
301-8100-675-6005	Licenses & Permits	2,167	4,000	6,000
301-8100-675-6010	Licenses, Permits & Certifications	510	0	0
301-8100-675-6035	General - Miscellaneous	4,571	4,500	4,500
	Subtotal Miscellaneous	27,552	23,500	36,500
301-8100-685-6205	Computer Software	495	2,000	2,000
301-8100-685-6207	Non-Contract IT Services	3,795	4,140	6,900
301-8100-685-6235	Computer Hardware Maintenance	675	1,500	2,500
301-8100-685-6245	Computer Hardware	3,200	6,000	6,000
301-8100-685-6255	Software Maintenance Agreement	8,711	34,200	36,000
	Subtotal Technology Services	16,876	47,840	53,400
TOTAL MATERIALS & SERVICES		692,718	1,027,390	961,230
Capital Outlay				
301-8100-740-6650	Capital Outlay-Mach & Equip	0	37,200	
	Subtotal Capital Outlay	0	37,200	0
TOTAL CAPITAL OUTLAY		0	37,200	0
Transfer to Other Funds				
301-8100-850-7525	Transfer to Emergency Comm	3324	2090	3345
301-8100-850-7535	Transfer to Cap Improv Fund	0	0	
301-8100-850-7555	Transfer to General Fund	248760	248760	372650
301-8100-850-7557	Transfer to PWIF	849999	750000	787335
	Subtotal Transfer to Other Funds	1,102,083	1,000,850	1,163,330
TOTAL TRANSFER TO OTHER FUNDS		1,102,083	1,000,850	1,163,330
TOTAL WATER		2,863,594	3,260,046	3,473,520

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

Four part-time positions, plus extra help as needed

New this year

Parks staff recently opened two new full burial blocks, each featuring over 80 lots (with 6 graves per lot) that have total capacity for nearly 1,000 new burials, and a new cremation-only block that has capacity for over 1,500 additional cremation burials. Combined, the new areas will provide ample capacity for the cemetery to continue operations for at least the next 20-25 years.

The City GIS coordinator has been working with Parks and Finance Department staff to set up a new GIS system for the cemetery. Once complete, this will assist staff with plot ownership and interment questions, and also members of the public with location of a family member.

City of Astoria, Oregon
Budget Document

CEMETERY FUND # 325

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/25 - 6/30/26</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
<u>Resources</u>						
572,687	641,564	358,700	Beginning Fund Balance	458,800		
28,876	45,404	30,000	Sale of Graves	26,000		
103,318	116,150	77,000	Charges for Services	101,500		
5,786	14,742	14,300	Interest Earnings	14,000		
4,331	4,000	3,000	Miscellaneous	3,000		
5,000	29,199	30,000	Transfers In -Cemetery Irreducible Fund	36,000		
719,998	851,059	513,000	Total Resources	639,300	-	-
<u>Requirements</u>						
Personnel Services						
145	14,848	21,790	Regular Salaries	22,190		
25,090	23,348	31,530	Extra Help	47,230		
10,500	10,162	11,820	Interfund Wages	14,570		
2,795	3,837	5,250	Payroll Taxes	6,760		
3,267	8,301	6,500	Insurance	11,430		
9,636	12,237	17,390	Retirement Contributions	21,380		
1,778	2,222	3,280	Workers' Compensation	5,030		
53,211	74,955	97,560		128,590	-	-
0.8	0.8	1.0	Total Personnel Services (FTEs)	1.2	1.2	1.2
Materials and Services						
-	-	100	Office Supplies	100		
7,844	2,272	8,800	Operating Supplies	7,200		
328	74	3,800	Repair & Maintenance Supplies	3,600		
-	572	900	Small Tools & Minor Equipment	1,200		
3,475	-	600	Professional Services	1,100		
-	-	1,150	Memberships & Dues	1,150		
-	-	200	Advertising	200		
22	26	25	Insurance	45		
2,756	2,630	6,400	Utilities	5,200		
370	2,377	3,800	Repair & Maintenance Services	4,500		
204	2,442	3,400	Rental Equipment	3,000		
4,265	4,652	4,000	Miscellaneous	5,000		
-	-	-	Technology Services	2,000		
19,264	15,045	33,175	Total Materials and Services	34,295	-	-
Capital Outlay						
-	13,925	10,000	Improvements Other than Buildings	15,000		
-	13,925	10,000	Total Capital Outlay	15,000	-	-
-	-	50,000	Contingency	100,000		
Accrual Adjustments for:						
5,959	7,352	-	Depreciation	-	-	-
78,434	111,277	190,735	Total Expenditures	277,885	-	-
641,564	739,782	322,265	Ending Fund Balance	361,415	-	-
719,998	851,059	513,000	Total Requirements	639,300	-	-

NOTE: Generally Accepted Accounting Principles (GAAP) require a business-type fund to maintain its budgetary fund balance on a full accrual basis. The fund balance for the June 30, 2023 and 2024 actual data includes cash, inventory, accounts receivable and fixed assets. Cash for the Cemetery Fund at June 30, 2023 and 2024 was \$258,351 and \$347,390

Cemetery Fund		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Personnel Services				
325-8500-410-2020	Straight Time - Regular	14,848	21,790	22,190
	Subtotal Regular Salaries	14,848	21,790	22,190
325-8500-410-2085	Extra Help	23,348	31,530	47,230
325-8500-412-2095	Interfund Wages	10,162	11,820	14,570
325-8500-415-2220	FICA Social Security	2,953	3,960	4,875
325-8500-415-2225	FICA Medicare	690	1,050	1,280
325-8500-415-2230	Insurance	8,301	6,500	11,430
325-8500-415-2235	Retirement Contributions	12,237	17,390	21,380
325-8500-415-2240	Worker Compensation	2,222	3,280	5,030
325-8500-415-2242	Paid Leave Oregon	194	240	605
	Subtotal Payroll Taxes	60,107	75,770	106,400
TOTAL PERSONNEL SERVICES		74,955	97,560	128,590
Materials and Services				
325-8500-510-3045	General Office Supplies	0	100	100
	Subtotal Office Supplies	0	100	100
325-8500-515-3118	Cemetery - Liners	0	2,000	2,000
325-8500-515-3180	Fuel Oil Lubricants	94	1,500	1,000
325-8500-515-3245	Fertilizers Pesticides	0	300	500
325-8500-515-3250	Bark Mulch Top Soil Sawdust	298	800	1,000
325-8500-515-3265	Custodial Supplies	0	200	200
325-8500-515-3310	General Operating Supplies	1,880	4,000	2,500
	Subtotal Operating Supplies	2,272	8,800	7,200
325-8500-525-3520	Building Materials / Supplies	41	1,000	500
325-8500-525-3525	Motor Vehicle Repair Parts	0	500	500
325-8500-525-3530	Tires	0	500	500
325-8500-525-3540	Paint And Paint Supplies	33	100	100
325-8500-525-3565	Vandalism Repair	0	100	100
325-8500-525-3580	Signs	0	200	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	0	1,000	1,000
	Subtotal Repair and Maintenance	74	3,800	3,600
325-8500-530-3720	Small Tools	572	800	1,200
325-8500-530-3725	Irrigation Equipment	0	100	0
	Subtotal Small Tools	572	900	1,200
325-8500-620-4432	Background Checks	0	100	100
325-8500-620-4540	Professional Services General	0	500	1,000
	Subtotal Professional Services General	0	600	1,100
325-8500-630-4880	Oregon Cemetery Association	0	250	250
325-8500-630-4885	State Cemetery Board	0	900	900
	Subtotal Memberships & Dues	0	1,150	1,150

Cemetery Fund		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
325-8500-640-5030	Advertising Public Notices	0	200	200
	Subtotal Advertising	0	200	200
325-8500-645-5060	Insurance - Liability / EAP	26	25	45
	Subtotal Insurance	26	25	45
325-8500-655-5295	ELEC Oceanview Cemetery	788	800	1,000
325-8500-657-5535	Sanitation-transfer Station Fe	84	3,600	2,000
325-8500-658-5555	Cemetery- Water & Sewer	1,758	2,000	2,200
	Subtotal Utilities	2,630	6,400	5,200
325-8500-660-5725	Equipment Other Than Vehicles	234	3,000	2,000
325-8500-660-5755	Electrical	0	300	0
325-8500-660-5825	General Repair & Maintenance	2,143	500	2,500
	Subtotal Repair & Maintenance Services	2,377	3,800	4,500
325-8500-665-5865	Rental Equipment	0	1,000	1,000
325-8500-665-5870	Chemical Toilets	2,442	2,400	2,000
	Subtotal Rental/Leased Equipment	2,442	3,400	3,000
325-8500-675-5925	Credit Card Processing Fees	4,652	4,000	5,000
325-8500-675-6005	Licenses & Permits	0	0	0
	Subtotal Miscellaneous	4,652	4,000	5,000
325-8500-685-6205	Computer Software	0	0	2,000
	Subtotal Technology	0	0	2,000
TOTAL MATERIALS & SERVICES		15,045	33,175	34,295
Capital Outlay				
325-8500-730-6500	Improvements Other than Bldgs	13,925	10,000	15,000
325-8500-740-6650	Capital Outlay-Mach & Equip	0	0	
	Subtotal Capital Outlay	13,925	10,000	15,000
TOTAL CAPITAL OUTLAY		13,925	10,000	15,000
Contingency				
325-8500-910-8020	Contingency	0	50,000	100,000
	Subtotal Contingency	0	50,000	100,000
Ending Fund Balance				
325-8500-950-8520	Ending Fund Balance	741,175	322,265	361,415
	Subtotal Ending Fund Balance	741,175	322,265	361,415
TOTAL CEMETERY		845,100	513,000	639,300

Fund: #330 17th Street Dock

Purpose

The 17th Street Dock Fund was established to receive payments for moorage at and provide maintenance for the 17th Street dock and other sources as appropriate for dock activities.

Scope

This fund accounts for payments made by the U. S. Coast Guard to lease dock space for two local Coast Guard vessels. The fund also receives moorage fees from American Cruise Line for use of the dock. 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). The revenue to repay the loan was expected to come from the U. S. Coast Guard lease.

IFA Loan # B11002 for Dock Construction is a 25-year loan with an interest rate of 4.00%. Payments began in December 2014 and were made annually with the final payment due December 2039. As funds have been available additional principal payments were made on the loan to align the payoff with the anticipated ending date of the Coast Guard dock lease. The final payment on the loan will be made in December 2025.

Personnel

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

City of Astoria, Oregon
Budget Document

17TH STREET DOCK FUND # 330

				Budget for Fiscal Year 7/1/24 - 6/30/25		
Historical Data			Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual Data		Adopted Budget				
FYE 6/30/23	FYE 6/30/24	FYE 6/30/25				
<u>Resources</u>						
3,088,428	4,831,936	413,800	Beginning Fund Balance	532,300		
238,725	243,565	242,400	Intergovernmental	242,400		
101,223	93,603	85,800	Charge for Services	88,395		
11,892	21,851	20,700	Interest on Investments	21,000		
14,947	12,042	-	Miscellaneous	-		
<u>3,455,215</u>	<u>5,202,997</u>	<u>762,700</u>	Total Resources	<u>884,095</u>	<u>-</u>	<u>-</u>
<u>Requirements</u>						
Personnel Services:						
4,171	6,436	42,000	Interfund Wages	32,930		
0.10	0.10	0.30		FTEs 0.25	0.25	0.25
Materials and Services:						
2,487	14,073	10,000	Repair & Maintenance Supplies	14,000		
18,846	25,332	23,000	Public Utility Services	33,000		
246	48,853	54,000	Professional Services	50,000		
3,211	18,766	20,000	Repair & Maintenance Services	54,500		
24,790	107,024	107,000	Total Materials and Services	151,500	-	-
Capital Outlay:						
-	-	250,000	Improvements Other Than Bldgs	300,000		
-	-	250,000	Total Capital Outlay	300,000	-	-
Debt Service						
188,520	190,610	198,300	Principal	109,000		
17,008	19,917	12,300	Interest	10,000		
205,528	210,527	210,600	Total Debt Service	119,000	-	-
Transfer to Other Funds						
70,000	69,999	-	Transfer to Parks Operation Fund	140,000		
70,000	69,999	-	Total Transfer to Other Funds	140,000	-	-
-	-	153,100	Contingency	140,665		
Accrual Adjustment for:						
179,168	178,564	-	Depreciation	-	-	-
(804,800)		-	Capital Contributions	-	-	-
(321,143)	572,550	762,700	Total Expenditures	884,095	-	-
4,831,936	4,630,447	-	Unappropriated Ending Fund Balance	-	-	-
<u>4,510,793</u>	<u>5,202,997</u>	<u>762,700</u>	Total Requirements	<u>884,095</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, 2022 and 2023 actual data include cash, inventory, accounts receivable and fixed assets. Cash for the 17th Street Dock Fund at June 30, 2022 was \$ 422,993 and at June 30, 2023 was \$ 503,798

17th Street Dock Fund		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Personnel Services				
330-0000-412-2095	Interfund Wages	4,182	27,780	18,000
330-0000-415-2220	FICA Social Security	256	2,538	2,000
330-0000-415-2225	FICA Medicare	59	672	600
330-0000-415-2230	Insurance	1,151	5,520	6,200
330-0000-415-2235	Retirement Contributions	771	5,260	6,000
330-0000-415-2240	Worker Compensation	1	80	50
330-0000-415-2242	Paid Leave Oregon	16	150	80
	Subtotal Payroll Taxes	6,436	42,000	32,930
TOTAL PERSONNEL SERVICES		6,436	42,000	32,930
Materials and Services				
330-0000-525-3640	Other Repair & Maint Supplies	14,073	10,000	14,000
	Subtotal Repair & Maintenance Supplies	14,073	10,000	14,000
330-0000-620-4540	Professional Services General	48,853	50,000	50,000
	Subtotal Professional Services	48,853	50,000	50,000
330-0000-655-5297	ELEC 17th Street Dock	374	1,000	1,000
330-0000-657-5544	Sanitation-17th Street Dock	24,958	22,000	32,000
	Subtotal Utilities	25,332	23,000	33,000
330-0000-660-5825	General Repair & Maintenance	16,065	20,000	50,000
	Subtotal Repair & Maintenance Services	16,065	20,000	50,000
330-0000-665-5875	Dock Lease/Rental	2,402	4,000	4,000
	Subtotal Rentals	2,402	4,000	4,000
330-0000-675-5925	Credit Card Processing Fees	299	0	500
	Subtotal Miscellaneous	299	0	500
TOTAL MATERIALS & SERVICES		107,024	107,000	151,500
Capital Outlay				
330-0000-730-6500	Improvements Other than Bldgs	0	250,000	300,000
	Subtotal Capital Outlay	0	250,000	300,000
TOTAL CAPITAL OUTLAY		0	250,000	300,000
Debt Service				
330-0000-810-6977	Principal-Dock Impr 2013	190,610	198,300	109,000
330-0000-810-6979	Interest-Dock Impr 2013	19,917	12,300	10,000
	Subtotal Debt Service	190,610	198,300	119,000
Transfer to Other Funds				
330-0000-850-7532	Transfer to Parks Fund	69,999	0	140,000
	Subtotal Transfer to Other Funds	69,999	0	140,000

17th Street Dock Fund		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Contingency				
330-0000-910-8020	Contingency	0	153,100	140,665
	Subtotal Contingency	0	153,100	140,665
TOTAL 17TH STREET DOCK FUND		374,069	750,400	884,095



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

Budget for Fiscal Year 7/1/24 - 6/30/25

<u>Historical Data</u>			Resources and Requirements	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<u>Actual Data</u>		<u>Adopted Budget</u>				
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24				
			<u>Resources</u>			
6,454	6,486	6,640	Beginning Fund Balance	14,560		
-	-	30,000	Gifts and Bequests	-		
32	180	200	Interest Earnings	660		
<u>6,486</u>	<u>6,666</u>	<u>36,840</u>	Total Resources	<u>15,220</u>	-	-
			<u>Requirements</u>			
			Materials & Services:			
-	-	500	Repairs and Maintenance	7,720		
-	-	500	Total Materials & Services	7,720	-	-
			Capital Outlay:			
-	-	30,000	Machinery & Equipment	7,500		
-	-	30,000	Total Capital Outlay	7,500	-	-
-	-	30,500	Total Expenditures	15,220	-	-
6,486	6,666	6,340	Ending Fund Balance	-	-	-
<u>6,486</u>	<u>6,666</u>	<u>36,840</u>	Total Requirements	<u>15,220</u>	-	-

2024 / 25 Budget Detail Information

AQUATIC FACILITY TRUST FUND (401 0000)

		<u>Materials & Services:</u>		
670	5895	Repairs and Maintenance	7,720	
TOTAL MATERIALS & SERVICES				7,720
		<u>Capital Outlay:</u>		
740	6650	Machinery & Equipment	7,500	
TOTAL CAPITAL OUTLAY				7,500
950	8520	Ending Fund Balance		-
TOTAL AQUATIC FACILITY TRUST FUND				15,220

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 7/1/24 - 6/30/25</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>	Resources and Requirements	Proposed by	Approved by	Adopted by
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24		Budget Officer	Budget Committee	Governing Body
<u>Resources</u>						
143,825	142,166	141,300	Beginning Fund Balance	147,500		
115	24		Gifts and Bequests			
<u>726</u>	<u>3,934</u>	<u>4,200</u>	Interest Earnings	<u>6,600</u>		
<u>144,666</u>	<u>146,124</u>	<u>145,500</u>	Total Resources	<u>154,100</u>	<u>-</u>	<u>-</u>
<u>Requirements</u>						
Materials & Services:						
-	-	2,280	Dorothy Whitney Trust Fund	2,280		
<u>-</u>	<u>-</u>	<u>28,800</u>	Books Purchased from Endowment	<u>39,900</u>		
-	-	31,080	Total Materials & Services	42,180	-	-
<u>2,500</u>	<u>-</u>	<u>2,500</u>	Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
2,500	-	33,580	Total Expenditures	42,180	-	-
<u>142,166</u>	<u>146,124</u>	<u>111,920</u>	Ending Fund Balance	<u>111,920</u>	<u>-</u>	<u>-</u>
<u>144,666</u>	<u>146,124</u>	<u>145,500</u>	Total Requirements	<u>154,100</u>	<u>-</u>	<u>-</u>

2024 / 25 Budget Detail Information

ASTORIA PUBLIC LIBRARY ENDOWMENT FUND (403 0000)

<u>Materials and Services (520)</u>			
520	3460	Dorothy Whitney Trust Fund	2,280
520	3465	Books Purchased with Endowment	<u>39,900</u>
TOTAL MATERIALS & SERVICES			42,180
740	6650	CAPITAL OUTLAY	-
950	8500	ENDING FUND BALANCE	<u>111,920</u>
TOTAL ASTORIA PUBLIC LIBRARY ENDOWMENT FUND			<u>154,100</u>

Fund: #408 Cemetery Irreducible

Purpose

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

Personnel

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

City of Astoria, Oregon
Budget Document

CEMETERY IRREDUCIBLE FUND # 408

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/24 - 6/30/25</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
<u>Resources</u>						
921,761	947,927	972,200	Beginning Fund Balance	1,001,100		
25,979	19,235	10,000	Sale of Graves	20,000		
4,787	26,376	29,200	Interest Earnings	30,000		
-						
952,527	993,538	1,011,400	Total Resources	1,051,100	-	-
<u>Requirements</u>						
4,600	5,000	29,200	<u>Transfers to Other Funds</u>	30,000		
947,927	988,538	982,200	Ending Fund Balance	1,021,100	-	-
952,527	993,538	1,011,400	Total Requirements	1,051,100	-	-

2024 / 25 Budget Detail Information

CEMETERY IRREDUCIBLE FUND (408 0000)

<u>Transfers to Other Funds</u>			
850	7570	Transfer to Cemetery Fund	30,000
<u>Ending Fund Balance (950)</u>			
950	8520	Ending Fund Balance	
		Reserved for Perpetual Care	1,021,100
TOTAL CEMETERY IRREDUCIBLE FUND			1,051,100

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

New this year

This year, Council established an application process for the local tourism promotion agencies that receive funding from the Promote Astoria fund.

City of Astoria, Oregon
Budget Document
PROMOTE ASTORIA FUND #410

<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 6/30/23	FYE 6/30/24	FYE 6/30/25		Budget Officer	Budget Committee	Governing Body
			<u>Resources</u>			
1,485,473	1,201,663	676,000	Beginning Fund Balance	1,273,000		
231,340			Prior Period Adjustment			
30,960	4,651	-	Gifts Bequests and Grants	-		
1,897,766	1,899,012	1,708,340	Motel Tax	2,040,000		
53,624	88,428	33,800	Interest Earnings	44,000		
8,726	15,649	2,750	Miscellaneous	6,000		
<u>3,707,889</u>	<u>3,209,403</u>	<u>2,420,890</u>	Total Resources	<u>3,363,000</u>	-	-
			<u>Requirements</u>			
			Personnel Services:			
45,322	52,377	56,960	Regular Salaries	62,200		
			Interfund	16,310		
3,501	4,153	4,590	FICA Taxes	6,320		
11,066	14,257	9,680	Insurance	33,990		
5,380	12,684	13,610	Retirement Contributions	19,980		
20	1,222	3,470	Workers' Compensation	4,620		
65,289	84,693	88,311	Total Personnel Services	143,420	-	-
	1.0	1.0	FTEs	1.0	1.0	1.0
			Materials & Services			
10,099	7,578	3,000	Credit Card Fees	10,000		
4,984	6,056	21,000	Tourism Promotion	80,000		
-	-	-	Film Museum	100,000		
-	-	51,000	Astoria Uppertown Association	69,600		
81,316	102,500	100,000	Arts and Cultural Promotion Grants	100,000		
77,670	65,370	95,000	Astoria Downtown Historic District Association	120,000		
203,010	264,820	236,000	Astoria/Warrenton Chamber of Commerce Visitor Service	183,653		
293,570	382,950	150,000	Astoria/Warrenton Chamber LCTC	175,000		
-	-	0	Clatsop Cruise Hosts	30,000		
92,141	107,556	145,610	Tourism Related Facilities	146,850		
762,790	936,830	801,610	Total Materials & Services	1,015,103	-	-
			Capital Outlay			
519,557	710,449	-	Riverwalk Improvements	-		
24,781		555,000	Riverwalk - Track and Trestles	685,000		
544,338	549,014	555,000	Total Capital Outlay	685,000	-	-
			Transfers Out			
	59,499		Special Police Projects Fund			
415,700	461,250	392,440	Parks Operations - Tourist Facilities	506,500		
415,700	520,749	392,440	Total Transfers Out	506,500	-	-
-	-	-	Contingent Expenditures	200,000		
1,788,117	2,091,286	1,837,361	Total Expenditures	2,550,023	-	-
<u>1,919,772</u>	<u>1,118,117</u>	<u>583,529</u>	Ending Fund Balance	812,977		
<u>3,707,889</u>	<u>3,209,403</u>	<u>2,420,890</u>	Total Requirements	<u>3,363,000</u>	-	-

Promote Astoria Fund Expenditures		2023-2024	2024-2025	2025-2026
		Actual	Budgeted	Proposed
Personnel Services				
410-0000-410-2020	Straight Time - Regular	52,377	56,960	62,200
	Subtotal Regular Salaries	52,377	56,960	62,200
	Interfund	0	0	16,310
410-0000-415-2220	FICA Social Security	3,194	3,472	4,865
410-0000-415-2225	FICA Medicare	747	918	1,140
410-0000-415-2230	Insurance	14,257	9,680	33,990
410-0000-415-2235	Retirement Contributions	12,684	13,610	19,980
410-0000-415-2240	Worker Compensation	1,222	3,470	4,620
410-0000-415-2242	Paid Leave Oregon	212	200	315
	Subtotal Payroll Taxes	32,316	31,350	81,220
TOTAL PERSONNEL SERVICES		84,693	88,310	143,420
Materials and Services				
410-0000-675-5925	Credit Card Processing Fees	7,578	3,000	10,000
410-0000-678-6085	Tourism Promotion	6,056	21,000	80,000
	Oregon Film Museum	0	0	100,000
410-0000-678-6087	Arts & Culture Tourism Promotion Grants	102,500	100,000	100,000
	Subtotal Tourism Promotion	116,134	124,000	290,000
410-0000-678-6089	ADHDA Professional Services	65,370	95,000	120,000
410-0000-678-6084	Uppertown	17,975	0	69,600
410-0000-678-6090	Chamber Of Commerce Visitor Se	264,820	236,000	183,653
410-0000-678-6095	Lower Columbia Tourism Committ	382,950	150,000	175,000
	Clatsop Cruise Hosts	0	0	30,000
	Subtotal Tourism Organizations	731,115	481,000	578,253
410-0000-678-6091	Maintenance Tourism Facilities	77,393	110,040	110,000
	<i>Mowing & Maint - Riverwalk - \$36,380</i>			
	<i>Mowing & Maintenance - Garden of Surging</i>			
	<i>Waves & Maritime Memorial - \$16,540</i>			
	<i>Mowing & Maint - Portal Parks - \$5,510</i>			
	<i>Mowing & Maint - People Park \$4,970</i>			
	<i>Mowing & Maint - Fort Astoria Park \$5,510</i>			
	<i>Mowing & Maint - 9th & Asotir Park \$5,510</i>			
	<i>Mowing & Maint - 15th St Triangle \$3,310</i>			
	<i>Doughboy, AAC Grounds & Shively \$22,050</i>			
	<i>Mowing & Maintenance 8th, 17th, 11th St</i>			
	<i>Steps & West Bond Triangle \$10,260</i>			
410-0000-678-6092	ELEC 16th Street	458	500	550
410-0000-678-6093	ELEC Coxcomb Hill Column	4,406	4,450	5,000
410-0000-678-6094	ELEC 1153 Duane Heritage Sq	1,339	1,400	1,800
410-0000-678-6098	ELEC Other	9,080	9,000	9,500
410-0000-678-6096	Public Restroom Maintenance	5,270	10,000	7,000
410-0000-678-6097	Public Restroom Supplies	9,610	10,000	13,000
	Subtotal Tourist Related Facilities	107,556	145,390	146,850
TOTAL MATERIALS & SERVICES		954,805	750,390	1,015,103

Promote Astoria Fund Expenditures		2023-2024 Actual	2024-2025 Budgeted	2025-2026 Proposed
Capital Outlay				
410-0000-730-6500	Improvements Other than Bldgs 16th St Rail Crossing - \$20,000 Riverwalk and Track Striping - \$15,000 Track Maintenance - \$25,000 Trestle Repair Inspection, Design- \$125,000 Trestle Repair Project - \$500,000 Subtotal Capital Outlay	710,449 710,449	555,000 555,000	685,000 685,000
TOTAL CAPITAL OUTLAY		710,449	555,000	685,000
Transfer to Other Funds				
410-0000-850-7534	Transfer to Spec Police Prjcts	59499	0	0
410-0000-850-7542	Transfer to Parks Fund	461,250	392,440	506,500
Subtotal Transfer to Other Funds		520,749	392,440	506,500
Contingency				
410-0000-910-8020	Contingency	0	0	200,000
Subtotal Contingency		0	0	200,000
Ending Fund Balance				
410-0000-950-8520	Ending Fund Balance	1,811,227	523,530	812,977
Subtotal Ending Fund Balance		1,811,227	523,530	812,977
TOTAL PROMOTE ASTORIA FUND		4,081,923	2,309,670	3,363,000

Arts & Culture Tourism Promotion Grants 2025-26**410-0000-678-6087**

Organization	Requested	Recommended Distribution
Arts Council of Clatsop County	2,070	2,070
Astor Street Opry Company	29,000	0
Astoria Arts & Culture Movement Center	6,000	6,000
Astoria Downtown Historic District Association	5,680	5,680
Astoria Regatta	18,000	15,000
Astoria Scandinavian Heritage Festival	10,000	0
Astoria Uppertown Vusiness Assoicaition	2,975	2,975
Astoria Visual Arts	9,500	9,500
Cascadia Concert Opera	5,500	5,500
El Centro NW	1,000	1,000
Fisher Poets Gathering	3,000	3,000
Liberty Theatre	25,000	20,000
Little Ballet Theatre	9,500	9,500
North Coast Food Web	5,000	5,000
North Coast Pride	7,500	0
Ten Fifteen Theatre	10,000	10,000
Tenor Guitar	10,500	3,500
Totals	160,225	98,725

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, 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

LOGAN MEMORIAL LIBRARY TRUST FUND # 412

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/24 - 6/30/25</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
			<u>Resources</u>			
936,275	941,063	949,100	Beginning Fund Balance	-		
4,788	26,035	28,500	Interest Earnings	-	-	-
<u>941,063</u>	<u>967,098</u>	<u>977,600</u>	Total Resources	-	-	-
			<u>Requirements</u>			
			Transfer to Other Funds			
-	-	977,600	Library Bond Construction Fund	-	-	-
-	-	977,600	Total Transfer to Other Funds	-	-	-
-		-	Capital Outlay	-	-	-
-	-	-	Contingency	-	-	-
-	-	977,600	Total Expenditures	-	-	-
<u>941,063</u>	<u>967,098</u>	-	Ending Fund Balance	-	-	-
<u>941,063</u>	<u>967,098</u>	<u>977,600</u>	Total Requirements	-	-	-

2024 / 25 Budget Detail Information

LOGAN MEMORIAL LIBRARY TRUST FUND (412 0000)

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

Fund: #414 Library Renovation

Purpose

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

Scope

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

Personnel

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

New this year

Part or all of the assets in this fund may be used to purchase new furniture for the children's area in the new library building.

City of Astoria, Oregon
Budget Document

LIBRARY RENOVATION FUND # 414

<u>Historical Data</u>			<u>Budget for Fiscal Year 7/1/24 - 6/30/25</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
<u>Resources</u>						
8,003	13,062	13,400	Beginning Fund Balance	13,700		
5,000	-		Gifts and Bequests			
59	361	400	Interest Earnings	620		
<u>13,062</u>	<u>13,423</u>	<u>13,800</u>	Total Resources	<u>14,320</u>	-	-
<u>Requirements</u>						
		13,800	Capital Outlay	14,320		
-	-	-	Contingency	-	-	-
-	-	13,800	Total Expenditures	14,320	-	-
<u>13,062</u>	<u>13,423</u>	-	Ending Fund Balance	-	-	-
<u>13,062</u>	<u>13,423</u>	<u>13,800</u>	Total Requirements	<u>14,320</u>	-	-

2024 / 25 Budget Detail Information

LIBRARY RENOVATION FUND (414 0000)

Materials and Services

730	6500	CAPITAL OUTLAY	14,320
910	8020	CONTINGENCY	-
950	8520	ENDING FUND BALANCE	-

TOTAL LIBRARY RENOVATION FUND **14,320**

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 2024-25, 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 7/1/24 - 6/30/25</u>			
<u>Actual Data</u>		<u>Adopted Budget</u>		Proposed by	Approved by	Adopted by
FYE 6/30/22	FYE 6/30/23	FYE 6/30/24	Resources and Requirements	Budget Officer	Budget Committee	Governing Body
<u>Resources</u>						
100,187	12,540	-	Beginning Fund Balance	-	-	-
46,039	-	-	Grants			
199	36	-	Interest Earnings	-	-	-
<u>146,425</u>	<u>12,576</u>	<u>-</u>	Total Resources	<u>-</u>	<u>-</u>	<u>-</u>
<u>Requirements</u>						
-	-	-	<u>Transfers to Other Funds</u>	-	-	-
-	-	-	Contingency	-	-	-
133,885	11,193	-	Total Expenditures	-	-	-
<u>12,540</u>	<u>1,383</u>	<u>-</u>	Ending Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
<u>146,425</u>	<u>12,576</u>	<u>-</u>	Total Requirements	<u>-</u>	<u>-</u>	<u>-</u>

2024 / 25 Budget Detail Information

CUSTODIAL FUND # 415

Materials and Services

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

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

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

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

The Budget Committee

By Oregon law, the Budget Committee is composed of the five elected members of the Council and an equal number of appointed voters from within the district – in this case, 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 on line 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 meetings 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, 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 and similar.

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 and binding or publishing materials required to maintain operations. This may include forms, brochures, manuals and other documents such as the budget, annual 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, paints and 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.

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.