

Board of Commissioners

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Budget Committee Meeting

May 13, 2026 @ 1:00 PM
422 Gateway Ave Suite 100, Astoria, OR*

The meeting location is accessible to persons with disabilities. A request for an interpreter for the hearing impaired or for other accommodations for persons with disabilities should be made at least 48 hours before the meeting by calling the Port of Astoria at (503) 741-3300.

*This meeting will also be accessible via Zoom. Please see below for login instructions.

Please Note:

The Budget Committee Meeting is open to the public.
Public comment will be taken at this meeting.

1. Call to Order
2. Roll Call
3. Reading of the Budget Message for Fiscal Year 2026-2027
4. Budget Presentation 3
5. Public Comment –
This is an opportunity to speak to the Budget Committee for 3 minutes regarding the proposed budget.
6. Budget Discussion
7. Option to Approve Proposed Budget and Tax Rate for Fiscal Year 2026-2027
8. Next Meeting Date
 - a. Tentative Budget Committee Meeting – May 20, 2026, at 1:00 PM
9. Adjourn Meeting

Please Note:

Meeting information is available online at:

<https://www.portofastoria.com/budget-committee>

Please allow time for the normal posting procedure for agendas and meeting packets.

Board of Commissioners**HOW TO JOIN THE ZOOM MEETING:**

Online: Direct link: <https://us02web.zoom.us/j/86905881635?pwd=amhtTTBFcE9NUElxNy9hYTZFPQTlZQT09>
Or go to [Zoom.us/join](https://zoom.us/join) and enter Meeting ID: 869 0588 1635, Passcode: 422

Dial In: (669) 900-6833, Meeting ID: 869 0588 1635, Passcode: 422

This meeting is accessible to persons with disabilities or persons who wish to attend but do not have computer access or cell phone access. If you require special accommodations, please contact the Port of Astoria at least 48 hours prior to the meeting by calling [\(503\) 741-3300](tel:5037413300) or via email at admin@portofastoria.com.

Please Note:

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Please allow time for the normal posting procedure for agendas and meeting packets.

2026 - 2027

ANNUAL BUDGET

PROPOSED

Fiscal Year

July 1, 2026

Through

June 30, 2027



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[EXECUTIVE DIRECTOR BUDGET MESSAGE]

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INTRODUCTION

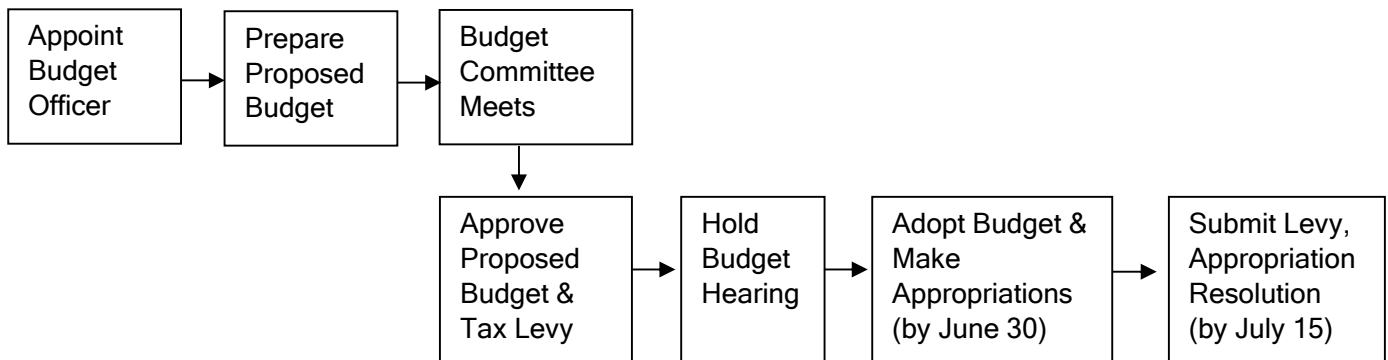
The purpose of a budget, as defined by the Oregon Department of Revenue, is to encourage local governments to evaluate their needs in light of revenue sources available to meet those needs. Without an adopted budget, a local government’s ability to impose property tax, and their authority to spend money or incur obligations, expire on June 30th.

It is the responsibility of the Budget Committee to review the budget, consider public comment, and discuss and revise the budget as needed. Once the review process is complete, the Budget Committee is expected to approve the budget and property taxes, and the approved budget is presented to the Board of Commissioners for review and adoption. See “Simplified Budget Process” below.

This budget document is intended to summarize the major provisions within the budget, provide context for the resources and requirements as proposed, and provide a comprehensive means of monitoring Port performance in the coming year. Comparisons primarily reference resources and requirements for the prior 2024-25 fiscal year, the budget for the current 2025-26 fiscal year, and year-to-date trends for the current 2025-26 fiscal year.

The budget continues to be guided by the Strategic Business Plan Update and the Capital Facilities Plan. Together, these documents establish strategic priorities and capital needs for the Port, ensuring focus during a period of significant infrastructure and operational demands. References to the Capital Facilities Plan can be found in the Capital Projects section beginning on page 18 of this document.

Simplified Budget Process



BUDGET OVERVIEW

The Port of Astoria’s proposed FY2026-27 budget is organized into three funds: the General Fund, which contains the majority of operating activity; the Special Revenue Fund, used for timber-related revenues; and the Reserve Fund, which accumulates and allocates resources for capital improvements. For each fund, total resources (beginning fund balance plus projected revenues) must equal total requirements (expenditures plus ending balance). When resources exceed requirements, the difference is budgeted as an Unappropriated Ending Balance, representing the projected ending fund balance. This year’s budget also includes a Contingency line item, which can be re-appropriated into a separate category as needs arise during the year.

The General Fund is the primary focus of this document. Chart 1 illustrates total resources by income category, while Chart 2 shows operating income by major revenue source. Chart 3 summarizes requirements by object classification, and Chart 4 provides a more detailed view of Materials & Services expenditures. Together, these charts offer a high-level view of the Port’s operating structure.

WHERE DOES THE MONEY COME FROM?

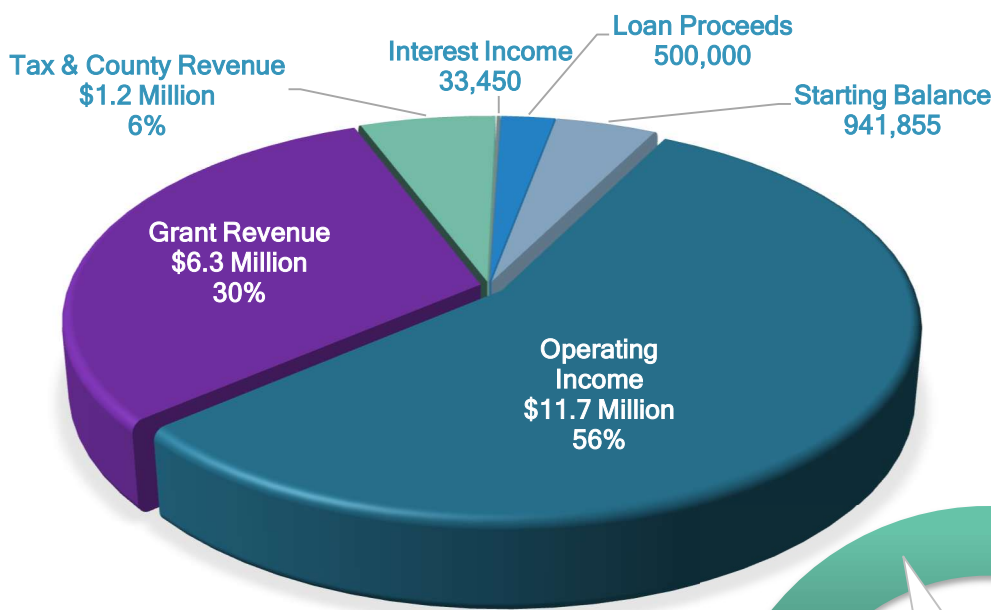


Chart 1 - Total Resources by Income Category

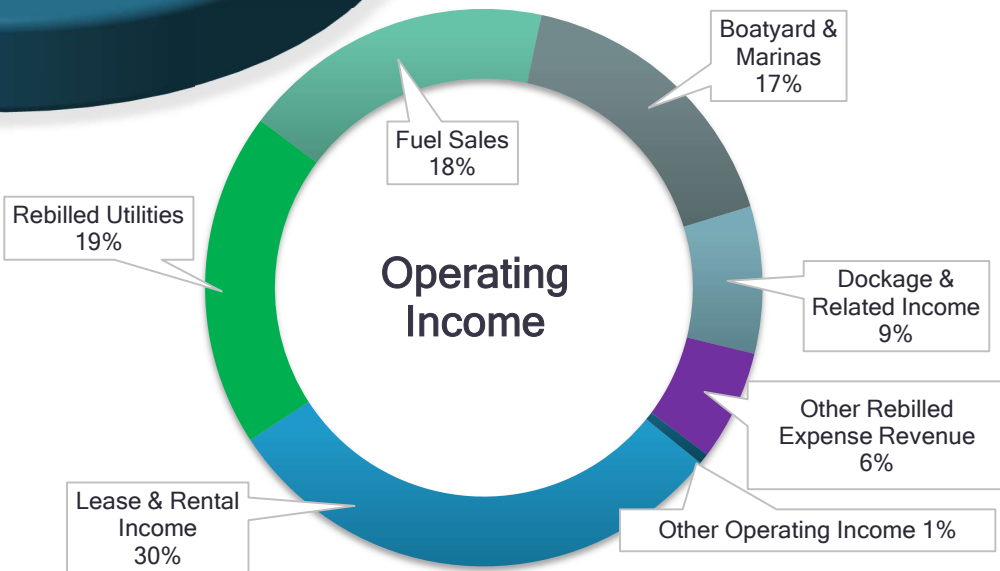


Chart 2 - Operating Income by Major Income Item

WHERE DOES THE MONEY GO?

Chart 3 - Total Expenditures by Expense Category

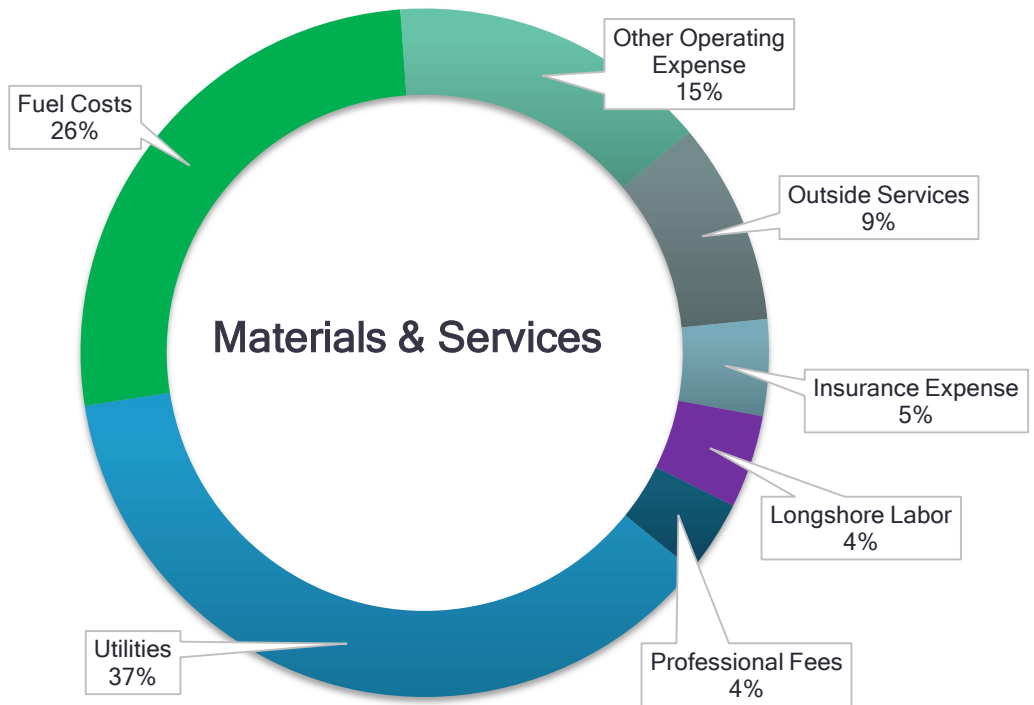
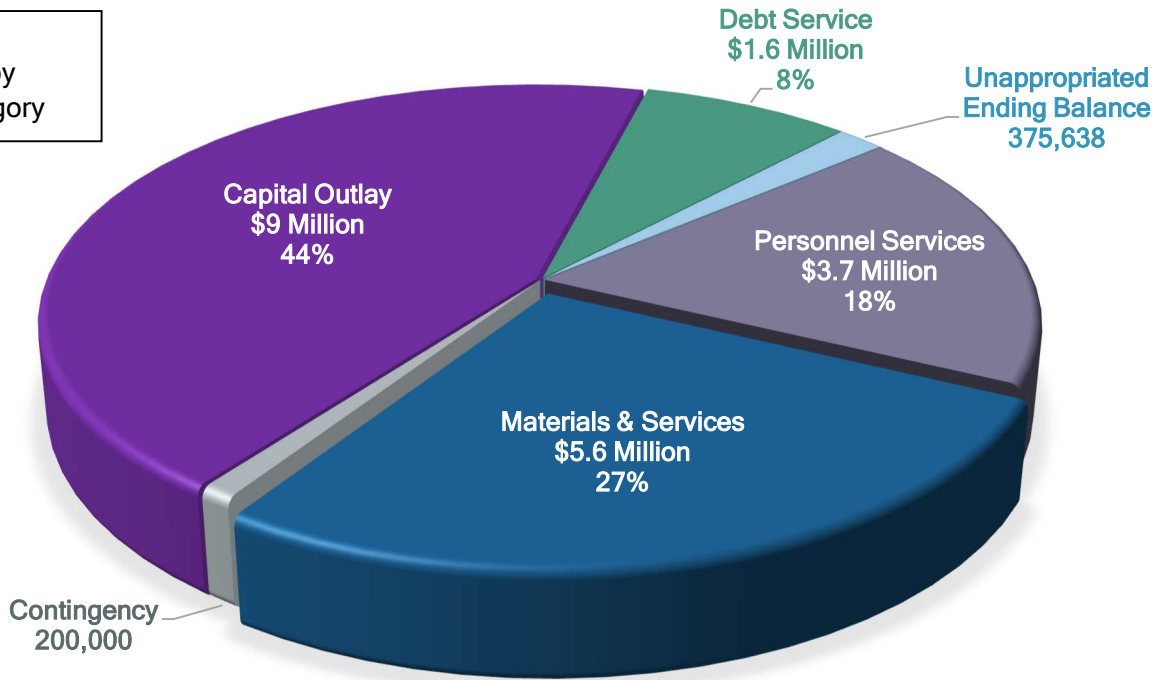


Chart 4 - Breakdown of Materials & Services by Major Expense Item

DEPARTMENTS

The budget is divided into nine departments, organized by geographic location and operational function. The table below summarizes each department's proposed operating revenues (resources), expenses (requirements), and resulting net income or loss. Figures correspond to LB (Local Budget) forms beginning on page 25 of this packet.

Waterfront West - Piers & Properties shows the strongest proposed net income at \$2.7 million, driven by the presence of some of the Port's largest tenants, including the seafood processors. Other departments with positive net contributions include the Boatyard at \$828,500, the Airport at \$537,000, Cruise operations at \$519,000, and income from the East and West Basin Marinas at \$343,000.

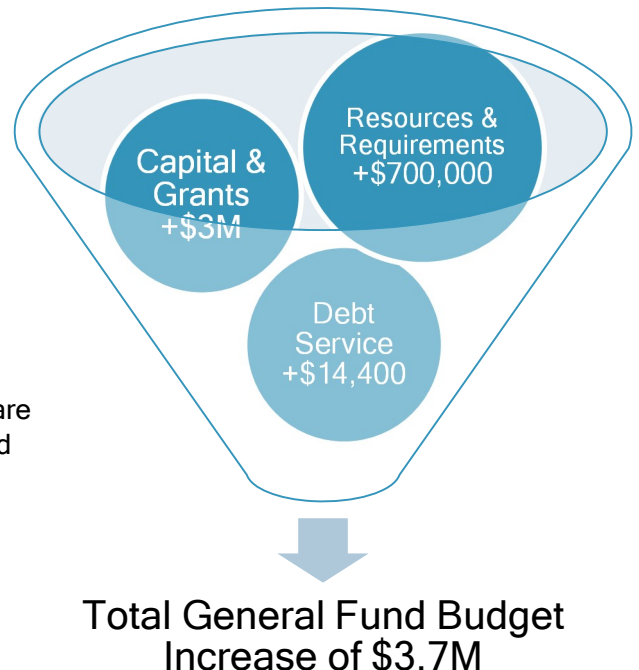
Administration and Security show net losses of \$667,000 and \$407,000 respectively. This is expected and consistent with their roles: both departments serve as operational overhead, providing Port-wide support while generating limited direct revenue.

Department	PROPOSED RESOURCES	PROPOSED REQUIREMENTS	OPERATING NET INCOME (LOSS)
Administration	1,974,979	(1,792,379)	(667,400)
Security	1,900	(409,295)	(407,395)
Waterfront West - Piers & Properties	5,593,997	(2,827,229)	2,766,768
Waterfront West - Cruise	830,164	(311,114)	519,050
Waterfront West - Boatyard	1,416,179	(587,677)	828,502
Waterfront East - Properties	396,400	(287,746)	110,654
Waterfront East - Marinas	1,551,970	(1,208,580)	343,390
Airport	2,502,356	(1,936,517)	565,839

BUDGET HIGHLIGHTS

The proposed FY 2026-27 General Fund budget reflects the following approximate changes from the current FY 2025-26 adopted budget:

- Resources (excluding grant income) are projected to be \$667,400 higher.
- Requirements (excluding capital and debt service) are \$737,300 higher.
- Capital spending increases by \$2,989,000, offset by an increase of \$3,073,000 in anticipated grant revenues, resulting in a net decrease of \$84,000 in Port-funded capital expenditures.
- Debt service is expected to be \$14,400 higher than the current year's budget.
- Overall, total General Fund resources and requirements are approximately \$3.7 million higher than what was budgeted for FY 2025-26.



Changes Year-Over-year

This section highlights significant changes to budget line items and provides context for those changes. More detailed departmental analysis appears in the narrative section beginning on page 13.

1. Personnel Costs - increases reflect adjustments in compensation and staffing. Rising benefit costs are also a significant contributing factor, accounting for approximately 40% of the overall increase.

- Personnel Services: ↑ \$122,700 from budget; ↑ \$531,650 from prior year.

2. Airport Fuel Sales - the volume of forecasted Jet A fuel sales is based on current-year trends, while the budget was also adjusted to consider high-than-normal fuel costs.

- Jet A Fuel Gross Revenues: ↑ \$69,000 from budget; ↑ \$199,500 from prior year.
- Jet A Fuel Cost of Sales (COS): ↑ \$77,000 from budget; ↑ \$190,000 from prior year.

3. Boatyard Income - boat haulouts and related revenues continue to outperform, with this year's growth trending 15-20% above the prior year.

- Boat Haulout Income: ↑ \$250,000 from budget; ↑ \$355,500 from prior year.

4. Water/Sewer Utilities - expense and rebilling is dependent on the volume used by the Port's seafood processors. Utility expense is budgeted to be higher than in prior years, but on par with the current year's trends.

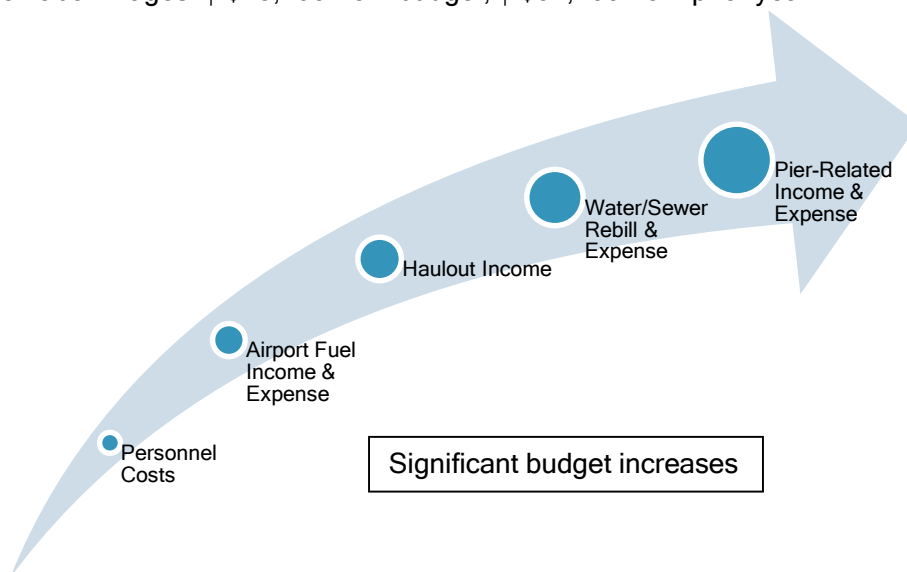
- Rebilled Water/Sewer Income: ↑ \$67,350 from budget; ↑ \$128,550 from prior year.
- Utilities - Water/Sewer: ↑ \$185,000 from budget; ↑ \$266,130 from prior year.

5. Cruise Operations - the current year's budget is based on the confirmed cruise visitors, plus some additional contingency for new reservations.

- Dockage: ↑ \$33,050 from budget; ↑ \$98,850 from prior year.
- Cruise Ship Bundle Fee Income: ↑ \$19,100 from budget; ↑ \$60,000 from prior year.

6. Non-Cruise Vessels - items related to pier activity reflect a balance between optimism and conservatism. While dockage is projected higher than current budget and prior year, it is close to what was earned in the preceding fiscal year.

- Dockage: ↑ \$93,700 from budget; ↑ \$146,150 from prior year.
- Rebilled Longshore Labor Income: ↑ \$52,500 from budget; ↑ \$43,040 from prior year.
- Longshore Labor Wages: ↑ \$23,200 from budget; ↑ \$64,100 from prior year.



Capital Spending

The table below illustrates changes in actual and budgeted capital activity over a five-year period. Each year, the capital project list is initially developed to reflect all anticipated capital needs across Port operations. This comprehensive list is then prioritized and refined to align with available funding levels and maintain a balanced budget. The final set of projects reflects those deemed most critical or strategically important within the constraints of projected surplus and available resources.

The proposed FY 2026-27 budget reflects a significant increase to capital outlay, from \$6 million to \$9 million, but after grant funding the net Port outlay would be a decrease of \$84,353. The Port continues to be aggressive in its attempts to pursue grant opportunities as a means of delivering critical infrastructure while minimizing the impact on financial reserves.

Additional details on major capital investments can be found in the Capital Projects section beginning on page 18 and a full list of all proposed capital projects is available on page 23 of the budget document.

Capital Activity	PROPOSED BUDGET	FY2025-26 BUDGET	FY2024-25 ACTUALS	FY2023-24 ACTUALS	FY2022-23 ACTUALS
Capital Outlay	9,035,033	6,046,044	3,418,727	2,086,619	2,190,002
Grants	6,292,078	3,218,736	902,234	1,465,502	514,188
Net Capital Spending	2,742,955	2,937,308	2,516,493	621,117	1,675,815
Year-over-Year Change	(84,353)	(157,522)	1,895,376	(1,054,697)	529,050

Debt Service

At the end of the current fiscal year, the Port will be carrying notes payables of roughly \$9.6 million, approximately \$7.4 million of which was originally issued from the Business Oregon Development Department and the Special Public Works Fund of the State of Oregon for various improvements to the Port's marine and airport facilities.

During the COVID-19 pandemic, Business Oregon granted the Port of Astoria debt deferments that temporarily suspended required loan payments, helping the Port maintain operations and manage cash flow during periods of reduced revenue and uncertainty. This deferment lasted through the first part of fiscal year 2022-23 and is reflected in its lower balance of debt service costs.

In the current fiscal year 2025-26, the Port acquired a new loan through Business Oregon to finance the purchase of a hangar at the Airport. The lease revenue from the hangar has so far more than offset the additional debt service expense.

The upcoming budget anticipates that the Port will continue making regular loan payments. There is a budgeted resource of \$500,000 in Loan Proceeds for financing of dredge services, but repayment will not be due until the following fiscal year.

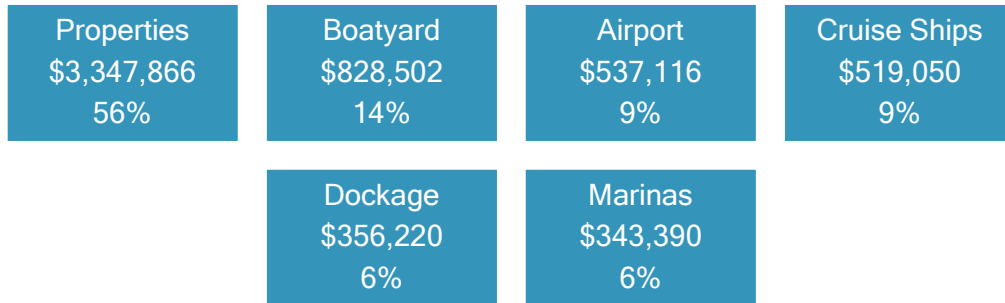
Debt Service	PROPOSED BUDGET	FY2025-26 BUDGET	FY2024-25 ACTUALS	FY2023-24 ACTUALS*	FY2022-23 ACTUALS*
Principal	1,226,212	1,226,212	1,253,171	1,123,325	801,432
Interest	405,047	405,047	430,592	447,035	249,725
Total Debt Service	1,645,693	1,631,259	1,683,764	1,570,361	1,051,157
Year-over-Year Change	14,434	(52,505)	113,403	1,570,357	759,985

*Debt deferments began in FYE 2020. Partial repayments started in FYE 2023 and regular payments resumed in FYE 2024, which included some debt payoffs that reduced debt service in FY2025-26.

OPERATING PERFORMANCE

Looking at operating performance, the Proposed budget can be organized into multiple “revenue” departments, each contributing a distinct share to the FY2026-27 budget. The chart below outlines the proposed net contributions of each revenue-generating department. Income from leases and rentals, shown as Properties, represents the largest share.

NET OPERATING INCOME AND PERCENTAGE OF CONTRIBUTION BY REVENUE DEPARTMENT



Properties

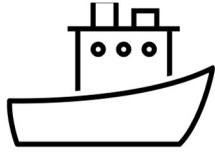
Lease and rental income continues to be one of the Port’s strongest and most stable revenue streams. While tenancy has fluctuated in recent years, a significant factor was the lease agreements with Northwest Forest Link signed in January 2024 and terminated in June of 2025. As shown in the second chart below, log-related activities generated approximately \$86,000 and \$120,000 in lease revenue in fiscal years ending 2024 and 2025, respectively.

Gross Lease Income	PROPOSED BUDGET	FY2025-26 BUDGET	FY2024-25 ACTUALS	FY2023-24 ACTUALS
Lease & Rental Income	3,347,866	3,357,785	3,356,551	3,113,442
Year-over-Year Change	-\$9,919	+\$1,234	+\$243,109	+\$397,286
Year-over-Year % Change	0%	0%	8%	15%

When viewed by geographical area, Waterfront West continues to be the Port’s most significant property revenue generator, with a proposed FY2025-26 budget of \$2,171,216, representing a slight decrease from the current year’s budget. Historical trends show strong growth in this area—revenues increased by about \$78,000 from FY2024 to FY2025 and nearly \$300,000 the prior year. These increases are tied to new and amended leases that maintain competitiveness while ensuring rates remain aligned with market conditions.

Lease & Rental Income in other areas generally reflects upward trends, as shown in the chart below. Some departments, like the Boatyard and Marinas, have leased parking or vacant lot space as opportunities present themselves.

Gross Lease Income	PROPOSED BUDGET	FY2025-26 BUDGET	FY2024-25 ACTUALS	FY2023-24 ACTUALS
Waterfront West	2,171,216	2,172,697	2,127,374	2,048,726
Airport	818,123	800,049	747,375	679,409
Waterfront East	303,448	361,454	310,454	298,739
Boatyard	31,679	-	30,592	-
Marinas	18,000	18,000	13,900	365
Waterfront West - Logs	-	-	121,406	86,203



Boatyard

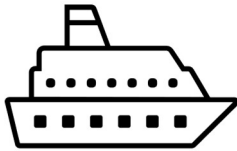
Year-to-date haulout revenues are currently over \$100,000 higher than budgeted, reflecting sustained and growing demand for Boatyard services. The Port continues to implement strategic upgrades that maximize the use of available space and improve operational efficiency, allowing more customers to be served throughout the

year. These improvements have expanded usable service areas and enabled the Boatyard to meet rising demand more effectively.

The proposed FY2025-26 budget reflects this momentum, with haulout revenues budgeted at \$1,250,000, an increase of \$250,000 (25%) over the current adopted budget of \$1,000,000. This proposed increase aligns with both current-year performance and expectations for continued growth in Boatyard activity.

As outlined in the Capital Budget (see page 19), the Port is also planning significant investment in the Boatyard to expand long-term growth and revenue potential. These planned upgrades will broaden the Port's ability to serve a wider customer base and support continued expansion of facilities.

Gross Boatyard Revenue	PROPOSED BUDGET	FY2025-26 BUDGET	FY2024-25 ACTUALS	FY2023-24 ACTUALS
Boat Haulout	1,250,000	1,000,000	894,502	751,875
Year-over-Year Increase	+250,000	+105,500	+142,627	+\$91,815
Year-over-Year % Increase	25%	12%	20%	13%




Cruise Ships

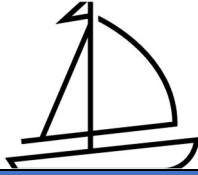
The proposed FY2025-26 cruise ship budget is based on confirmed and anticipated oceangoing and riverboat reservations for the upcoming season. The billing for each oceangoing cruise ship is heavily dependent on the size and requested services, with the average net gain ranging from \$10,000 up to roughly \$50,000 per visit.

Smaller riverboats, while typically visiting more often, only net about \$2,000 per visit. Combined dockage revenue is budgeted at \$459,867, an increase of \$33,050 over the current budget.

Gross Cruise Ship Revenue	PROPOSED BUDGET	FY2025-26 BUDGET	FY2024-25 ACTUALS	FY2023-24 ACTUALS
Dockage	459,867	426,818	361,024	568,275
Year-over-Year Change	+33,050	+65,800	-207,251	+128,747

Cruise Ship Schedule for FY2026-27

						Cruise Ship Schedule FY2026-27 as of April 24, 2026			
DAY	EDA	ETA	DAY	EDD	ETD	VESSEL NAME	LOA	PASS	
Wed	8/19/26	10:00	Wed	8/19/26	19:00	Crystal Symphony	820'	2,000	
Mon	9/28/26	10:30	Mon	9/28/26	18:00	Serenade of the Seas	962'	2146	
Sat	10/3/26	13:00	Sat	10/3/26	20:00	Norwegian Joy	1094'	4200	
Sun	3/21/27	8:00	Sun	3/21/27	18:00	Europa	651'	480	
Thu	4/22/27	8:00	Thu	4/22/27	16:00	Zaandam	780'	1432	
Sat	4/24/27	5:30	Sat	4/24/27	15:00	Crown Princess	946'	3082	
Mon	5/3/27	9:00	Mon	5/3/27	18:00	Explora I	813'		Not Confirmed - Pending VBR
Tue	5/4/27	9:00	Tue	5/4/27	18:00	Discovery Princess*	1080'	1974	
Wed	5/5/27	8:00	Wed	5/5/27	17:00	Serenade of the Seas	961'	2146	
Thu	5/6/27	7:00	Thu	5/6/27	16:00	Celebrity Summit	964'	2158	
Sat	5/8/27	8:00	Sat	5/8/27	19:00	Brilliant Lady	909'	2762	
Mon	5/10/27	6:30	Mon	5/10/27	17:00	Island Princess*	964'	1974	
Fri	5/14/27	11:00	Fri	5/14/27	19:00	MS Regatta	594'	650	
Sat	5/15/27		Sat	5/15/27		Norwegian Joy			Not Confirmed - Pending VBR
Thu	5/20/27	9:00	Thu	5/20/27	18:00	Azamara Quest	592'	704	



Marina Moorage

Activity at the West Basin Marina has remained relatively stable over the past several years, a trend that continues into the current fiscal year. The proposed budget anticipates a more significant increase due to planned rate adjustments.

Gross Marina Revenue	PROPOSED BUDGET	FY2025-26 BUDGET	FY2024-25 ACTUALS	FY2023-24 ACTUALS
Moorage	611,000	592,906	587,249	580,985
Year-over-Year Change	+18,100	+5,657	+6,263	+11,443

Marina Fuel

The Port's Marina Fuel operation includes the sale of gasoline and diesel, which serve a mix of recreational boaters, commercial vessels, and transient traffic. Marina fuel sales are subject to fluctuations typically driven by weather, seasonal boating patterns, tourism, and regional marine traffic activity.

The proposed budget anticipates moderate growth in marina gasoline sales, with projected net revenue of \$176,200, an increase of 7% over the current adopted budget and 32% over FY2024-25 actuals. Diesel net sales are budgeted at \$75,000, up 10% from the current budget.

Marina Fuel	PROPOSED BUDGET	FY2024-25 BUDGET	FY2024-25 ACTUALS	FY2023-24 ACTUALS	FY2022-23 ACTUALS
Gas Sales	528,570	495,000	383,829	434,011	484,919
Gas Cost of Sales (COS)	352,380	330,000	249,977	301,081	343,202
Gas Profits	176,190	165,000	133,845	132,930	141,717
Year-over-Year Change	7%	23%	1%	-6%	-8%
Diesel Sales	225,000	204,000	172,486	182,185	272,947
Diesel Cost of Sales (COS)	150,000	136,000	115,386	120,533	181,600
Diesel Profits	75,000	68,000	57,100	61,652	91,347
Year-over-Year Change	10%	19%	-7%	-33%	7%



Airport Fees

Several changes have been impactful on Airport revenues over the last several years. Starting in FY 2024-25, the Airport contracted with Vector Solutions to track and bill for landing fees. This partnership, along with increased rates, resulted in better collection efforts and generated additional revenues while applying a more consistent approach to how fees were charged.

In the summer of 2024, the Airport purchased a modestly priced rental car. In the fall of 2025, the Port was able to leverage a FEMA grant to purchase a new van at 75% of the actual cost, which increased the rental fleet size to three vehicles. The additional revenue from these rentals will be reflected in the Airport fee income for the current fiscal year, which is already up significantly from prior years. The budget has been built according to the current-year trends.

Gross Revenue	PROPOSED BUDGET	FY2025-26 BUDGET	FY2024-25 ACTUALS	FY2023-24 ACTUALS
Airport Fees & Rentals	48,200	36,537	29,700	18,286
Year-over-Year Change	+11,663	+6,837	+11,414	+\$110

Airport Fuel

Jet A and Avgas are the two fuel types sold at the Airport: Jet A is used by turbine-engine aircraft, such as jets and turboprops, while Avgas serves smaller piston-engine aircraft. Fuel sales typically fluctuate with weather, military activity, and seasonal air traffic; however, this year's projections are also influenced by a period of exceptionally high fuel prices. Although these prices may moderate later in the year, additional contingency has been incorporated into the budget to account for current market conditions.

Airport fuel revenues have continued a pattern of steady growth over the past several years, with both Jet A and Avgas activity trending upward despite occasional short-term volatility. The proposed FY2026-27 budget reflects these dynamics. Jet A profits are projected at \$343,723, close to recent trends but up 20% over a five-year period.

General aviation activity—and the associated demand for Avgas—has expanded significantly over the past five years, with revenues more than doubling between fiscal years ending 2022 and 2023. Growth has been more modest since then, and the proposed budget anticipates a slight decrease from the current year's budget while still projecting an 18% increase over FY2024-25 actuals.

Airport Fuel	PROPOSED BUDGET	FY2025-26 BUDGET	FY2024-25 ACTUALS	FY2023-24 ACTUALS	FY2022-23 ACTUALS
Jet A Sales	1,015,285	946,048	815,734	870,631	857,254
Jet A Cost of Sales (COS)	671,562	594,356	481,415	565,967	572,932
Jet A Profits	343,723	351,692	334,319	304,665	284,322
Year-over-Year % Change	-2%	5%	10%	7%	40%
Avgas Sales	334,050	348,488	264,342	297,156	175,478
Avgas Cost of Sales (COS)	277,770	290,422	216,585	256,977	135,941
Avgas Profits	56,280	58,066	47,757	40,179	39,537
Year-over-Year % Change	-3%	22%	19%	2%	101%



Pier Revenues

The proposed FY2026-27 budget for pier revenues adopts a cautiously optimistic outlook, reflecting the Port's ongoing efforts to better utilize its pier facilities. Dockage revenue is budgeted at \$500,000, which represents an increase over the prior two fiscal years but is in line with actual revenues from fiscal year 2023-24.

Gross Pier Revenue	PROPOSED BUDGET	FY2025-26 BUDGET	FY2024-25 ACTUALS	FY2023-24 ACTUALS	FY2022-23 ACTUALS
Dockage	500,000	406,312	353,847	512,634	315,881
Year-over-Year Change	93,688	52,465	(157,787)	196,753	56,062

Log Operations

Log yard activities generated additional revenue during the fiscal years ending 2024 and 2025, driven by lease & rental income, vessel calls, and related services. However, the last log vessel call occurred in November 2024, and the tenant has since vacated.

Gross Log Revenue	PROPOSED BUDGET	FY2025-26 BUDGET	FY2024-25 ACTUALS	FY2023-24 ACTUALS
Dockage, Wharfage and Service/Facility Charges	-	-	218,187	63,914
Year-over-Year Change	-	(218,187)	154,273	63,914

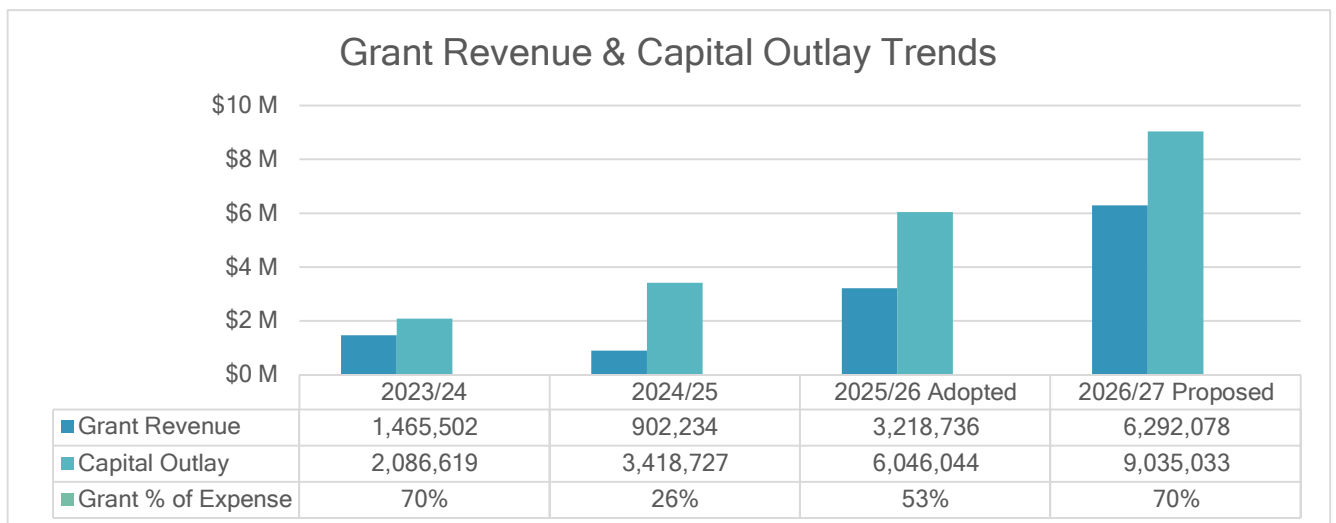
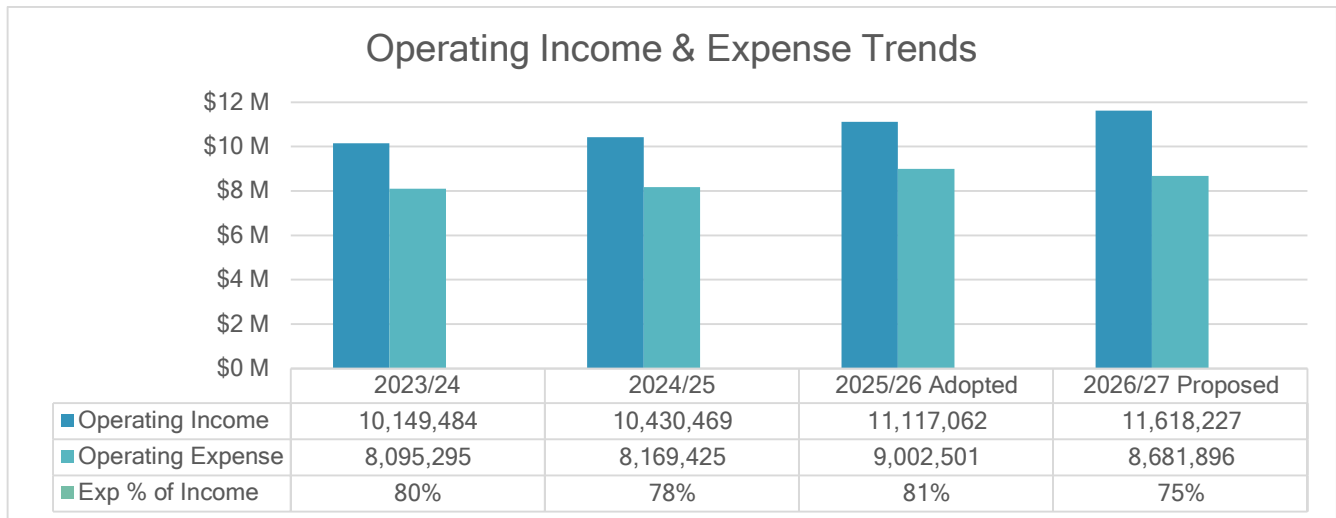
Conclusion

In sum, the proposed FY2026-27 operating budget reflects the Port’s continued progress in strengthening its financial position while planning strategically for future growth. Revenue performance remains anchored by the Port’s core properties, which continue to generate more than half of all operating income.

Pier-related revenues—specifically dockage and rebilled income—are budgeted higher than both the current and prior years but on par with preceding years in anticipation of increased demand. Fuel revenues at the Marina and Airport both reflect a combination of steady usage and elevated pricing.

The graphs below are meant to illustrate the following:

- Operating income remains relatively stable year over year, with a gradual upward trend.
- Operating expenses, including personnel costs, typically account for roughly 80% of income. These costs are projected to be lower than in the current adopted budget, though still higher than prior-year actuals.
- Capital activity is budgeted to increase significantly, with some projects contingent upon associated grants that could fund up to 70% of costs.



The following section outlines the major capital projects planned for FY2026-27, with the complete project list beginning on page 23.

CAPITAL PROJECTS

As part of the budget process, Port of Astoria management has compiled a list of capital projects. These projects are typically made up of major rehabilitations or improvements to infrastructure and assets, new acquisitions or ventures to increase revenues, and/or major recurring projects that maintain current operations, such as dredging. The full list of proposed capital projects can be found on page 23 of this budget packet while some of the larger projects are detailed below. Along with project descriptions, references are made to the 2021 Capital Facilities Plan (CFP) narrative. The CFP is a roadmap for future development and infrastructural improvements which are essential to the Port's success.

Waterfront West

Waterfront West is the Port's largest contributor to operating income. Property assets here include Piers 1, 2 and 3, and the Central Waterfront area, where the majority of the Port's leased properties are located.

Pier 2 West



Pier 2 West



Pier 2 West Dock & Pier Conditions

Pier 2 supports the commercial fishing fleet and seafood processing industry. Originally constructed in the 1940s, the pier has suffered from decades of wear, leading to deteriorating pilings and seawall damage. To address these critical issues, the Port has prioritized the pier's rehabilitation.

In 2023, the Port secured significant funding, including a \$1.2 million preconstruction grant from Business Oregon and \$25.3 million in federal funding through the U.S. Department of Transportation's Port Infrastructure Development Program (PIDP).

In the fall of 2023, the Port Commission selected PND Engineers to lead the design for the rehabilitation project. The project has been progressing steadily through design and permitting phases in 2024 and reached 90% design at the end of March, 2025. Under federal guidelines, the remaining design work must wait until the completion of the NEPA (National Environmental Policy Act) review.

Capital Projects:

- P2 West NEPA Requirements - In the proposed budget, \$50,500 is allotted for the remaining contracted work to satisfy the NEPA requirements as a prerequisite to construction. [CFP section 28]
- P2 West Construction - Phase 1 - With construction on the full rehabilitation of Pier 2 West expected to start in the fall of 2027, this initial phase will focus on procurement of necessary materials and preconstruction planning. The full \$50,000 estimated expenditure will be funded by the Port, but the Pier 2 West Rehabilitation project will be largely funded through the PDIP grant and congressionally directed funds.
- Dredging - The Port removed its 1972 cutter-head suction dredge from service in late 2025. To maintain the water depths needed for cruise vessel activity, the Port has contracted with JF Brenan for a multi-phase dredging project that started in the fall of 2025. The Port estimates that 75,000

cubic yards of sediment will be discharged this year at a total cost of \$816,850. To save on mobilization costs by combining years 2 and 3, the Port will be leveraging a loan to fund \$500,000 of the project, with loan repayment scheduled for fiscal year 2027-28.

Pier 2 East

Although the substructure of Pier 2 East is roughly the same age as that of Pier 2 West, the west side is generally more vulnerable to failure. However, deteriorating bents on the east side—cross-sectional frames that support the deck and transfer loads to the foundation—have led to weight restrictions and safety-related closures in certain deck areas. These limitations have reduced the overall rate of seafood production.

The proposed budget includes capital funding to address these failings.

Capital Project:

- Pier 2 East - Repairs Based on ODOT Reports/Bent Repairs - Each bent repair could run from \$70,000-\$110,000 to repair and there are about 60 to replace. This first phase is based on estimates for engineering and planning. [CFP section 26]

Boatyard



Pier 3 Boatyard

Boatyard Expansion concept

Located on Pier 3, the Port of Astoria Boatyard provides services and facilities that benefit both commercial and recreational vessels. Services include vessel haul-outs and hull washing, while paved uplands areas allow for both short-term and long-term vessel, gear and trailer storage.

In July of 2024, the Port Commission approved the Boatyard Master Plan, a comprehensive initiative designed to enhance and expand the Boatyard facilities to better serve the maritime community.

Capital Projects:

- Pier 3 Haulout Equipment & Structural Reinforcement - The Port has submitted a grant request for a new 150 ton travelift, in addition to necessary funds for infrastructure repairs that will increase the load-bearing capacity of the existing haulout piers to accommodate larger vessels and ensure long-term operational reliability. This need is addressed in the Capital Facilities Plan as a means of expanding operations and responding to requests by vessel owners looking to haul out vessels that cannot be handled with existing Port equipment. [CFP section 7.1]
- Boatyard Expansion Phase I - The Boatyard Master Plan presents a framework for future development at the Boatyard to adequately serve the vessel owners in the region. Under this Plan, engineering and design work was identified as a high priority and critical for growth. After a thorough proposal review process, the Port elected to award the project to Commercial Industrial Design Architecture (CIDA). The focus will include work for roadways, traffic, utilities, building designs and cost estimates for each component of Phase I. [CFP section 7.1]

Waterfront East

East Basin Marina



East Basin Marina 2017



Parking at the East Basin is its primary revenue generator.

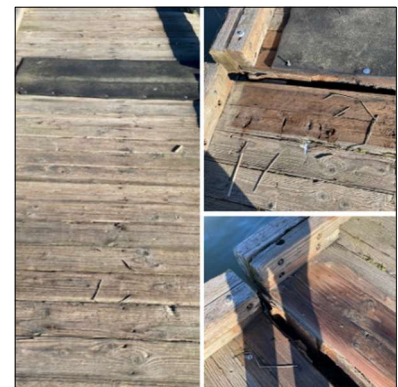
The East Mooring Basin is a vital component of the Port of Astoria’s waterfront infrastructure, supporting commercial fishing, recreational boating, and marine services.

Originally constructed in the 1980s, the basin’s causeway—which provided critical access between the marina and breakwater—was closed in 2018 due to structural degradation and partially collapsed in 2021. In response, the Port initiated removal efforts in early 2025, contracting Bergerson Construction to safely dismantle the remaining structure. The Port recognizes the East Mooring Basin’s long-term value and is actively seeking funding to support future redevelopment, including potential reconstruction of the causeway.

To support ongoing operational viability, the proposed budget includes \$672,100 for dredging at the East Basin, for which the Port will pursue available grant options. This work is essential to maintain navigable depths at the public boat ramp.

Capital Projects:

- East Mooring Basin Dredging - The East Basin is the site of Astoria’s primary boat ramp, providing convenient access to the Columbia River for fishing and recreational boating and bringing in revenues through parking fees and fuel sales. The boat ramp is a critical asset for the Port and for the local community and dredging operations have become necessary in order to maintain usability. [CFP section 12]
- East Mooring Basin Floating Docks Replacement - This project involves the replacement of approximately 180 linear feet of boarding floats/docks at the East Mooring Basin boat ramp. The existing docks, now over 20 years old, are in deteriorated condition and present safety hazards, including tripping risks for users. After a competitive bidding process, the Port contracted with Topper Industries to fabricate nine aluminum docks, to be delivered and installed in the fall of 2026. The project is funded through a partnership with the Oregon Department of Fish and Wildlife and the Oregon Statement Marine Board.



East Basin Floating Dock

Airport

The Warrenton-Astoria Regional Airport (AST) serves as a critical aviation hub on Oregon's north coast, supporting general aviation, U.S. Coast Guard operations, general military, and regional economic activities. Spanning 870 acres, AST accommodates approximately 38,000 operations annually, with facilities including two asphalt runways and a 45-acre industrial park poised for development.

In January 2025, the Port finalized a comprehensive Airport Master Plan, developed by Mead & Hunt, outlining a 20-year vision for sustainable growth and operational efficiency. Key projects include the relocation of Taxiways A and B to meet FAA safety standards; expansion of hangar capacity; integration of infrastructure to support electric aircraft; and rehabilitation of Runway 8/26. The plan also emphasizes the development of the adjacent industrial park to attract aviation-related businesses. These initiatives aim to enhance AST's role in regional connectivity and economic development.

Capital Projects:

- Taxiway A and B Realignment - Predesign - During the Airport Master Plan process, it was identified that both Taxiway A and B are non-standard and require realignment. This is the initial phase of a multi-year project that will include construction of taxiway pavement, pavement removal, drainage improvements, electrical improvements, and pavement marking.
- Hangar Maintenance - Several rows of T-Hangars at the airport are nearly forty years old and need extensive repairs. Renovating the structures to their original functionality will require a detailed capital improvement program, ninety percent of which the Port will be addressing through FAA grant funding. [CFP section 41]
- Industrial Park - Design Phase 2 - The Airport Industrial Park (AIP) is a 26-acre parcel that the Port began developing for the purpose of generating additional lease revenues. In partnership with Clatsop County, the Port was able to contract with Apex engineering firm to deliver a comprehensive Mast Plan as a blueprint for future development. The Port will continue to develop acreage to ready the space for additional tenants.



T-Hangar Rows at the Airport



T-Hangar Row A Rehabilitation was completed in FY2025-26

[This project is referenced on page 25 of the CFP, as an illustration of the Port's continued efforts towards financial independence. The intention of the Port is to move forward only when adequate funding has been arranged, making this an ideal revenue-generating project that does not require substantial Port resources.]

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Capital Projects
Fiscal Year 2026-27
Proposed

DEPARTMENT AND PROJECT		BUDGETED SPENDING & GRANTS		
Department	Description	Proposed Capital Expenditure	Proposed Grant Funding	Proposed POA Expense
Airport	Airport Industrial Park - Design Phase 2	300,000	250,000	50,000
Airport	Runway 8/26 Rehabilitation - Design	140,000	133,000	7,000
Airport	Taxiway A and B Realignment - Predesign	400,000	396,000	4,000
Airport	T-Hangar B Row Rehabilitation	337,200	333,828	3,372
Security	2025-26 Security Upgrades: Camera and Infrastructure Upgrades	107,153	80,365	26,788
WFE - Marinas	East Basin Boarding Docks Replacement	295,750	227,728	68,022
WFE - Marinas	East Mooring Basin Dredging	672,100	334,225	337,875
WFW	2025-28 CWD Piers Maintenance Dredging	816,850	-	816,850
WFW	413 Gateway - Remodel/Upgrades	50,000	-	50,000
WFW	422 Gateway - Siding	50,000	-	50,000
WFW	422 Gateway Remodel/Upgrades	50,000	-	50,000
WFW	Boatyard Haulout / WMB Entrance Dredging	150,000	-	150,000
WFW	Equipment Storage Building - Maintenance	55,000	-	55,000
WFW	Gateway Avenue Repair / Restripe	90,000	80,000	10,000
WFW	Pier 2 East - Repairs based on ODOT reports/bent repairs	100,000	-	100,000
WFW	Pier 2 Warehouse Roof Repairs	100,000	-	100,000
WFW	Pier 2 West - Construction Phase 1	50,000	-	50,000
WFW	Pier 2 West Mitigation & Permitting	10,000	7,500	2,500
WFW	Pier 2 West NEPA Requirements	50,500	-	50,500
WFW	Pier One Building - Remodel/Upgrades	75,000	-	75,000
WFW	Water Infrastructure Upgrades	100,000	90,000	10,000
WFW - Boatyard	Boatyard Expansion - Phase 1	600,000	480,000	120,000
WFW - Boatyard	Boatyard Upgrades	100,000	-	100,000
WFW - Boatyard	Boatyard Travelift Wheels	25,000	-	25,000
WFW - Boatyard	Pier 3 Haulout Equipment & Structural Reinforcement	4,310,480	3,879,432	431,048
TOTALS		9,035,033	6,292,078	2,742,955

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RESOURCES
General Fund

(Fund)

Port of Astoria

(Name of Municipal Corporation)

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2026/27			
	Actual		Adopted Budget This Year Year 2025/26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023/24	First Preceding Year 2024/25							
1	927,491	959,734	1,285,142	1	Net working capital*	941,855			1
2	163,645	171,322	186,023	2	Transfer in from Special Revenue Fund	171,322			2
3				3	OTHER RESOURCES				3
4				4	Administration				4
5	268,024	6,862	22,000	5	Other Income	7,860			5
6	958,411	987,347	1,058,242	6	Property Tax Revenues-Genl Fund	1,089,989			6
7	7,841	4,156	7,800	7	Other County Revenues	280			7
8	0	1,458	0	8	Grant Revenue	0			8
9	6,635	20,417	26,850	9	Interest Income - Interest Operating Account	26,850			9
10				10	Security				10
11	700	1,050	700	11	Equipment Rentals	700			11
12	600	1,800	600	12	Security Labor Rebilled	1,200			12
13	20	0	0	13	Other Income	0			13
14	15,499	4,197	93,750	14	Grant Revenue	80,365			14
15				15	Waterfront West - Piers & Properties				15
16	512,634	353,847	406,312	16	Dockage	500,000			16
17	33,470	21,974	39,554	17	Flowage Fees	32,000			17
18	2,048,726	2,127,374	2,172,697	18	Lease & Rental Income	2,171,216			18
19	8,789	690	2,400	19	Storage Rental Income	1,200			19
20	71,098	45,160	60,946	20	Equipment Rentals	65,000			20
21	33,024	7,305	21,703	21	Rebilled Utilities - Electric	9,600			21
22	1,039,975	1,647,943	1,709,151	22	Rebilled Utilities - Water/Sewer	1,776,500			22
23	2,951	5,130	5,575	23	Rebilled Utilities - Garbage	7,500			23
24	758	708	750	24	Rebilled Utilities - Phone/Data	0			24
25	29,892	36,856	39,149	25	Rebilled Utilities - Bundle	29,118			25
26	18,912	20,950	20,315	26	Labor Rebilled	30,000			26
27	120,250	106,958	97,514	27	Longshore Labor Rebilled	150,000			27
28	98,141	51,136	73,138	28	Security Labor Rebilled	90,000			28
29	58,633	17,401	54,060	29	Other Rebilled	45,663			29
30	(15,108)	6,084	1,200	30	Other Income	1,200			30
31	2,674	2,254	2,400	31	Finance Charges	2,400			31
32	1,007,697	684,149	60,000	32	Grant Revenue	177,500			32
33	0	0	0	33	Loan Proceeds	500,000			33
34	13,268	0	0	34	Interest Income - Other	0			34

RESOURCES
General Fund

(Fund)

Port of Astoria

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2026/27			
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023/24	First Preceding Year 2024/25						
35	5,587	5,524	6,600	35 Interest Income - Interest Operating Accounts	6,600			35
36				36 Waterfront West - Logs	28			36
37	36,294	109,253	0	37 Dockage	0			37
38	17,622	69,501	0	38 Wharfage	0			38
39	9,998	39,433	0	39 Service/Facility Charge	0			39
40	86,203	121,406	0	40 Lease & Rental Income	0			40
41	0	13	0	41 Storage Rental Income	0			41
42	384	0	0	42 Equipment Rentals	0			42
43	1,399	1,291	0	43 Rebilled Utilities - Water/Sewer	0			43
44	100	150	0	44 Labor Rebilled	0			44
45	3,071	10,635	0	45 Longshore Labor Rebilled	0			45
46	7,500	20,000	0	46 Security Labor Rebilled	0			46
47	270	810	0	47 Other Income	0			47
48	0	649	0	48 Finance Charges	0			48
49				49 Waterfront West - Cruise				49
50	568,275	361,024	426,818	50 Dockage	459,867			50
51	4,545	525	0	51 Flowage Fees	0			51
52	0	5,450	5,400	52 Lease & Rental Income	5,400			52
53	100	21	0	53 Storage Rental Income	0			53
54	3,576	6,141	10,590	54 Equipment Rentals	9,000			54
55	8,872	5,638	6,750	55 Rebilled Utilities - Water/Sewer	7,625			55
56	6,895	6,386	13,200	56 Rebilled Utilities - Garbage	8,250			56
57	4,440	4,480	4,092	57 Labor Rebilled	4,350			57
58	42,295	8,250	35,388	58 Longshore Labor Rebilled	21,504			58
59	21,415	4,984	7,000	59 Security Labor Rebilled	5,978			59
60	8,682	4,351	3,780	60 Other Rebilled	4,860			60
61	280,199	243,383	284,221	61 Cruise Ship Rebill Bundle	303,330			61
62	2,500	0	0	62 Other Income	0			62
63	33	706	0	63 Finance Charges	0			63
64	334	0	0	64 Interest Income - Other	0			64
65				65 Waterfront West - Boatyard				65
66	0	30,592	0	66 Lease & Rental Income	31,679			66
67	36,782	30,292	40,000	67 Equipment Rentals	42,000			67
68	751,875	894,502	1,000,000	68 Boat Haulout	1,250,000			68
69	0	27,660	60,000	69 Rebilled Utilities - Electric	60,000			69

RESOURCES
General Fund

Port of Astoria

(Fund)

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2026/27			
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023/24	First Preceding Year 2024/25						
70	30,001	21,369	27,000	70	Labor Rebilled	28,000		70
71	303	0	1,020	71	Other Income	2,000		71
72	1,900	2,588	2,000	72	Finance Charges	2,500		72
73	65,642	26,878	1,707,750	73	Grant Revenue	4,359,432		73
74				74	Waterfront East - Properties			74
75	117,508	117,767	254,626	75	Lease & Rental Income	119,790		75
76	0	5,090	0	76	Storage Rental Income	5,040		76
77	181,231	192,686	107,013	77	Lease Income - % Revenues	183,658		77
78	474	2,192	1,200	78	Equipment Rentals	1,200		78
79	67,101	62,432	79,716	79	Rebilled Utilities - Water/Sewer	64,984		79
80	207	578	0	80	Labor Rebilled	0		80
81	18,219	6,255	19,913	81	DSL Lease Rebilled	19,328		81
82	0	0	0	82	Security Labor Rebilled	0		82
83	0	2,370	1,200	83	Other Rebilled	2,400		83
84	50	1,021	0	84	Other Income	0		84
85	40	34	0	85	Finance Charges	0		85
86	0	0	0	86	Grants	0		86
87				87	Waterfront East - Marinas			87
88	365	13,900	18,000	88	Lease & Rental Income	18,000		88
89	580,985	587,249	592,906	89	Moorage	611,000		89
90	8,170	6,781	5,700	90	Marina Other	7,500		90
91	2,010	2,460	2,200	91	Ticket Revenues	3,100		91
92	77,635	87,480	92,000	92	Marina Parking	98,900		92
93	54,931	55,752	51,000	93	Rebilled Utilities - Electric	58,000		93
94	434,011	383,823	495,000	94	Marina Gas Sales	528,570		94
95	182,185	172,486	204,000	95	Marina Diesel Sales	225,000		95
96	5,071	1,529	2,000	96	Finance Charges	1,900		96
97	2,958	127,918	693,695	97	Grant Revenue	561,953		97
98				98	Airport			98
99	679,409	747,375	800,049	99	Lease & Rental Income	818,123		99
100	350	0	0	100	Storage Rental Income	0		100
101	0	0	1,200	101	Equipment & Car Rentals	10,000		101
102	10,459	12,828	10,480	102	Rebilled Utilities - Electric	12,095		102
103	258,855	345,766	388,263	103	Rebilled Utilities - Water/Sewer	252,345		103
104	105	0	0	104	Labor Rebilled	4,000		104

RESOURCES
General Fund

Port of Astoria

(Fund)

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2026/27				
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2023/24	First Preceding Year 2024/25							
105	2,895	2,290	1,200	105	Other Rebilled	3,540		105	
106	297,156	264,342	348,488	106	Airport Fuel Sales - Av Gas	334,050		106	
107	870,631	815,734	946,048	107	Airport Fuel Sales - Jet A	1,015,285		107	
108	11,787	14,726	1,500	108	Other Income	18,418		108	
109	119	1,395	600	109	Finance Charges	300		109	
110	17,831	28,703	34,137	110	Airport Fees	33,000		110	
111	0	997	1,200	111	Merchandise and Misc Resale Income	1,200		111	
112	373,706	59,092	663,541	112	Grant Revenue	1,112,828		112	
113	369	0	0	113	Interest Income	0		113	
114	13,698,567	13,481,203	16,906,455	114	TOTAL RESOURCES	20,647,201	0	0	114

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

**REQUIREMENTS SUMMARY
ALLOCATED AND NON-ALLOCATED REQUIREMENTS**

FORM
LB-30

General Fund

Port of Astoria

(Fund)

(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2026/27			
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023/24	First Preceding Year 2024/25						
1				1 PERSONNEL SERVICES				1
2	2,984,715	3,234,364	3,643,334	2 Personnel Services	3,766,029			2
3				3				3
4				4				4
5	2,984,715	3,234,364	3,643,334	5 TOTAL PERSONNEL SERVICES	3,766,029	0	0	5
6			32.6	6 Total Full-Time Equivalent (FTE)	25.3			6
7				7 MATERIALS AND SERVICES				7
8	5,110,580	4,935,061	5,359,167	8 Materials and Services	5,624,808			8
9				9				9
10				10				10
11	5,110,580	4,935,061	5,359,167	11 TOTAL MATERIALS AND SERVICES	5,624,808	0	0	11
12				12 CAPITAL OUTLAY				12
13	2,086,619	3,418,727	6,046,044	13 Capital Outlay	9,035,033			13
14				14				14
15				15				15
16	2,086,619	3,418,727	6,046,044	16 TOTAL CAPITAL OUTLAY	9,035,033	0	0	16
17				17 DEBT SERVICE				17
18	1,570,361	1,683,764	1,631,259	18 Debt Service	1,645,693			18
20				20				20
21	1,570,361	1,683,764	1,631,259	21 TOTAL DEBT SERVICE	1,645,693	0	0	21
22				22 OPERATING AND CONTINGENCIES				22
23	0	0	0	23 Operating Contingency	200,000			23
24	0	0	226,651	24 Unappropriated Ending Fund Balance (UEFB)	375,638			24
25	11,752,275	13,271,915	16,906,455	25 TOTAL REQUIREMENTS	20,647,201	0	0	25

RESOURCES AND REQUIREMENTS

Reserve Fund

Port of Astoria

(Fund)

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026/27				
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2023/24	First Preceding Year 2024/25							
1				1	RESOURCES				1
2	100,000	100,000	100,000	2	Net working capital*	100,000			2
3				3					3
4				4					4
5				5					5
6	100,000	100,000	100,000	6	TOTAL RESOURCES	100,000	0	0	6
7				7	REQUIREMENTS				7
8									8
9									9
10				10					10
11	100,000	100,000	100,000	11	UNAPPROPRIATED ENDING FUND BALANCE	100,000	0	0	11
12	100,000	100,000	100,000	12	TOTAL REQUIREMENTS	100,000	0	0	12

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

RESOURCES AND REQUIREMENTS
Special Revenue Fund
(Fund)

Port of Astoria
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026/27				
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2023/24	First Preceding Year 2024/25							
1				1	RESOURCES				1
2	752,911	752,911	669,243	2	Net working capital*	669,243			2
3	163,645	171,322	186,023	3	Timber Tax Revenues	171,322			3
4				4					4
5				5					5
6	916,556	924,233	855,266	6	TOTAL RESOURCES	840,565	0	0	6
7				7	REQUIREMENTS				7
8	163,645	171,322	186,023	8	Transferred OUT to General Fund	171,322			8
9				9					9
10				10					10
11	752,911	752,911	669,243	11	UNAPPROPRIATED ENDING FUND BALANCE	669,243	0	0	11
12	916,556	924,233	855,266	12	TOTAL REQUIREMENTS	840,565	0	0	12

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

REQUIREMENTS SUMMARY

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

FORM

LB-30

General Fund

(Fund)

Port of Astoria

(Name of Municipal Corporation)

Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2026/27			
Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2023/24	First Preceding Year 2024/25						
			1	DEBT SERVICE			1
1,123,325	1,253,171	1,226,212	2	Principal	1,281,971		2
447,035	430,592	405,047	3	Interest	363,722		3
1,570,361	1,683,764	1,631,259	4	TOTAL DEBT SERVICE	1,645,693	0	4
			5	CONTINGENCY			5
0	0	0	6	Contingency	200,000		6
			7				7
0	0	0	8	TOTAL CONTINGENCY	200,000	0	8
1,570,361	1,683,764	1,631,259	9	Total Requirements NOT ALLOCATED	1,845,693	0	9

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DETAILED REQUIREMENTS

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

FORM

LB-30

General Fund

(Fund)

Port of Astoria

(Name of Municipal Corporation)

1	Historical Data			REQUIREMENTS FOR: ADMINISTRATION	Budget for Next Year 2026/27			1
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023/24	First Preceding Year 2024/25						
1				1 PERSONNEL SERVICES				1
2	569,882	655,229	736,151	2 Salary & Wages - Admin	741,973			2
3	32,515	28,742	72,600	3 Salary & Wages - Maintenance	31,526			3
4	44,929	49,321	68,744	4 Payroll Taxes	65,747			4
5	162,448	170,934	201,592	5 Health & Welfare	192,818			5
6	101,351	94,940	106,609	6 Pension	104,799			6
7	8,562	11,342	2,929	7 Workers Compensation	2,632			7
8	919,688	1,010,510	1,188,625	8 TOTAL PERSONNEL SERVICES	1,139,495	0	0	8
9			6.6	9 Total Full-Time Equivalent (FTE)	6.6			9
10				10 MATERIALS AND SERVICES				10
11	187,196	204,388	228,188	11 Insurance Expense	237,000			11
12	215	177	300	12 Property & Other Taxes	120			12
13	551	280	360	13 Permits, Licenses & Fees	360			13
14	3,494	13,081	3,600	14 Advertising and Promotion	5,200			14
15	94,190	94,996	93,080	15 Outside Services	95,000			15
16	22,056	26,131	29,621	16 Dues & Subscriptions	26,000			16
17	7,850	7,963	8,100	17 Janitorial Services	8,100			17
18	4,893	1,883	4,700	18 Gifts	7,200			18
19	3,080	2,651	2,820	19 Equipment Rental Expenses	2,780			19
20	10	0	0	20 Fuel & Oil	180			20
22	4,944	5,764	5,040	22 Office Supplies	8,000			22
23	2,480	2,626	2,400	23 Postage & Shipping	4,500			23
24	1,050	1,382	1,200	24 Bank & Credit Card Fees	1,200			24
25	2,839	2,790	3,300	25 Printing and Copy Services	5,000			25
26	199	0	240	26 Materials & Parts	240			26
27	4,579	19,322	10,500	27 Furniture & Office Equipment	25,000			27
28	33	0	120	28 Tools & Equipment	120			28
29	3,533	6,311	5,100	29 Operating Supplies	6,500			29
30	367	0	3,000	30 Coveralls/ Uniforms	1,200			30
31	30,532	43,274	30,000	31 Software & Online Subscriptions	80,400			31
32	377	127	480	32 Utilities - Electricity	480			32
33	1,717	1,225	1,200	33 Utilities – Telephone	2,400			33
34	2,882	3,728	3,120	34 Utilities – Internet	12,840			34
35	48,750	52,550	56,754	35 Audit & Accounting Fees	56,754			35
36	34,949	33,138	40,000	36 Legal Fees	36,000			36
37	8,040	7,700	8,230	37 Other Professional Fees	7,700			37
38	0	1,315	1,800	38 Special Environmental Services	0			38

DETAILED REQUIREMENTS

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

FORM

LB-30

General Fund

(Fund)

Port of Astoria

(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: ADMINISTRATION	Budget for Next Year 2026/27			
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023/24	First Preceding Year 2024/25						
39	903	3,738	1,200	39	Training, Seminars, Employee Development	3,000		39
40	3,650	5,500	4,800	40	Commission Stipend	6,500		40
41	409	10,764	1,380	41	Commission Expenses	11,300		41
42	15,167	16,179	15,600	42	Travel & Meal Expense	15,600		42
43	3,795	3,515	4,670	43	Trade Show & Convention Fees	4,670		43
44	1,860	2,221	2,640	44	Staff & Commission Mileage	2,640		44
45	9,375	7,071	10,800	45	Event Expenses	6,200		45
46	505,963	581,787	584,343	46	TOTAL MATERIALS AND SERVICES	680,184	0	0
47				47	CAPITAL OUTLAY			
48		24,046		48	Capital Outlay - Furniture, Fixtures, & Office Eq			
49	17,478	24,046	0	49	TOTAL CAPITAL OUTLAY	0	0	0
50	1,443,129	1,616,343	1,772,968	50	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,819,679	0	0

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DETAILED REQUIREMENTS

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

FORM

LB-30

General Fund

(Fund)

Port of Astoria

(Name of Municipal Corporation)

1	Historical Data			REQUIREMENTS FOR: SECURITY	Budget for Next Year 2026/27			1
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023/24	First Preceding Year 2024/25						
1				1 PERSONNEL SERVICES				1
2	174,749	182,250	190,558	2 Salary & Wages – General	219,811			2
3	12,793	20,437	19,066	3 Salary & Wages – Admin	19,094			3
4	16,589	16,380	17,818	4 Payroll Taxes	20,345			4
5	51,929	56,539	66,167	5 Health & Welfare	68,884			5
6	20,578	27,318	29,869	6 Pension	35,556			6
7	6,912	5,229	3,496	7 Workers Compensation	3,738			7
8	283,550	308,154	326,974	8 TOTAL PERSONNEL SERVICES	367,428	0	0	8
9			3.9	9 Total Full-Time Equivalent (FTE)	3.4			9
10				10 MATERIALS AND SERVICES				10
11	1,094	523	1,000	11 Permits, Licenses & Fees	1,020			11
12	0	205	0	12 Advertising and Promotion	480			12
13	14,252	13,531	12,000	13 Outside Services	15,000			13
14	0	1,887	0	14 Outside Services	0			14
15	536	0	0	15 Equipment Rental Expenses	0			15
16	8,683	8,106	9,600	16 Fuel & Oil	9,600			16
17	0	60	1,000	17 Gifts	1,000			17
18	320	480	600	18 Office Supplies	600			18
19	0	31	0	19 Postage & Shipping	120			19
20	31	0	0	20 Bank & Credit Card Fees	0			20
21	382	448	420	21 Printing and Copy Services	420			21
22	730	254	730	22 Materials & Parts	1,200			22
23	3,855	6,237	480	23 Furniture & Office Equipment	1,200			23
24	1,851	1,040	900	24 Tools & Equipment	900			24
25	920	1,753	2,040	25 Operating Supplies	1,200			25
26	6,310	2,602	1,440	26 Coveralls/ Uniforms	2,400			26
27	918	791	540	27 Utilities - Electricity	780			27
28	1,995	2,240	1,980	28 Utilities – Telephone	2,520			28
29	918	995	984	29 Utilities – Internet	1,920			29
30	1,102	700	400	30 Training, Seminars, Employee Development	883			30
31	984	467	504	31 Travel & Meal Expense	504			31
32	179	0	120	32 Staff & Commission Mileage	120			32
33	45,060	42,350	34,738	33 TOTAL MATERIALS AND SERVICES	41,867	0	0	33
34				34 CAPITAL OUTLAY				34
35		70,683	125,000	35 Capital Outlay - Machinery & Equipment	107,153			35
36	7,965	70,683	125,000	36 TOTAL CAPITAL OUTLAY	107,153	0	0	36
37	336,575	421,187	486,712	37 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	516,448	0	0	37

DETAILED REQUIREMENTS

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

FORM

LB-30

General Fund

(Fund)

Port of Astoria

(Name of Municipal Corporation)

1	Historical Data			1	REQUIREMENTS FOR: <u>WATERFRONT WEST - PIERS & PROPERTIES</u>	Budget for Next Year 2026/27			1
	Actual		Adopted Budget This Year Year 2025/26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023/24	First Preceding Year 2024/25							
1				1	PERSONNEL SERVICES				1
2	28,545	16,304	29,268	2	Salary & Wages – General	22,780			2
3	96,446	169,040	161,632	3	Salary & Wages – Admin	143,658			3
4	212,388	272,129	302,547	4	Salary & Wages – Maintenance	305,040			4
5	52,854	0	0	5	Salary & Wages – Dredge	0			5
6	31,171	37,000	41,943	6	Payroll Taxes	40,078			6
7	118,918	153,807	177,166	7	Health & Welfare	200,260			7
8	51,151	62,116	63,926	8	Pension	67,363			8
9	7,002	5,428	6,112	9	Workers Compensation	4,868			9
10	598,474	715,824	782,594	10	TOTAL PERSONNEL SERVICES	784,047	0	0	10
11			8.5	11	Total Full-Time Equivalent (FTE)	4.7			11
12				12	MATERIALS AND SERVICES				12
13	35,065	30,985	26,704	13	Insurance Expense	0			13
14	59,637	2,715	1,008	14	DSL Land Rent	1,000			14
15	32,265	11,856	17,200	15	Permits, Licenses & Fees	14,000			15
16	164	412	240	16	Advertising and Promotion	240			16
17	247,502	283,934	250,000	17	Outside Services	210,000			17
18	3,637	2,257	1,277	18	Dues & Subscriptions	2,300			18
19	38,865	36,556	30,120	19	Janitorial Services	41,085			19
20	178	375	360	20	Gifts	360			20
21	12,741	6,240	6,000	21	Equipment Rental Expenses	4,800			21
22	31,697	4,351	5,000	22	Fuel & Oil	4,140			22
23	41	81	120	23	Office Supplies	120			23
24	54	121	120	24	Postage & Shipping	180			24
25	729	540	720	25	Bank & Credit Card Fees	10,640			25
26	126	2,392	1,320	26	Printing and Copy Services	2,520			26
27	36,203	26,354	32,000	27	Materials & Parts	45,600			27
28	949	10,372	180	28	Furniture & Office Equipment	10,200			28
29	8,263	14,258	20,000	29	Tools & Equipment	14,400			29
30	11,390	14,528	18,000	30	Operating Supplies	14,800			30
31	2,910	2,868	3,390	31	Coveralls/ Uniforms	3,360			31
32	528	681	0	32	Software & Online Subscriptions	690			32
33	94,697	72,056	108,515	33	Utilities - Electricity	80,000			33
34	1,129,983	1,129,873	1,211,096	34	Utilities - Water/Sewer	1,396,000			34
35	5,207	6,748	7,500	35	Utilities - Gas	6,800			35
36	17,675	26,516	15,296	36	Utilities - Garbage	20,340			36
37	15,985	12,146	14,035	37	Utilities – Telephone	8,157			37

DETAILED REQUIREMENTS

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

FORM

LB-30

General Fund

(Fund)

Port of Astoria

(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: <u>WATERFRONT WEST - PIERS & PROPERTIES</u>	Budget for Next Year 2026/27			
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023/24	First Preceding Year 2024/25						
38	8,663	7,968	9,600	38	Utilities – Internet	0		38
39	28,420	18,477	20,000	39	Legal Fees	20,900		39
40	0	0	6,000	40	Other Professional Fees	0		40
41	45,728	5,135	8,000	41	Special Environmental Services	11,000		41
42	107,534	45,905	86,787	42	Longshore Labor Wages	110,000		42
43	10,488	5,173	15,964	43	Longshore Labor Workers Comp	11,000		43
44	3,054	2,580	1,120	44	Travel & Meal Expense	2,800		44
45	500	750	480	45	Trade Show & Convention Fees	750		45
46	335	0	480	46	Staff & Commission Mileage	0		46
47	0	10,644	0	47	Bad Debt Expense	0		47
48	1,991,215	1,795,845	1,918,632	48	TOTAL MATERIALS AND SERVICES	2,048,182	0	0
49				49	CAPITAL OUTLAY			
50	343,110			50	Capital Outlay - Land & Land Improvements	1,367,350		50
51	138,712	338,909	1,748,000	51	Capital Outlay - Buildings & Structures	380,000		51
52	28,943	220,079		52	Capital Outlay - Machinery & Equipment	0		52
53	863			53	Capital Outlay - Furniture, Fixtures, & Office Eq	0		53
54	17,885			54	Capital Outlay - Intangible Assets	0		54
55	876,306	869,977		55	Capital Outlay - Construction in Progress	0		55
56	1,405,819	1,428,964	1,748,000	56	TOTAL CAPITAL OUTLAY	1,747,350	0	0
57	3,995,508	3,940,633	4,449,226	57	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	4,579,579	0	0

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DETAILED REQUIREMENTS

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

FORM

LB-30

General Fund

(Fund)

Port of Astoria

(Name of Municipal Corporation)

1	Historical Data			REQUIREMENTS FOR: <u>WATERFRONT WEST - LOGS</u>	Budget for Next Year 2026/27			1
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023/24	First Preceding Year 2024/25						
1				1 PERSONNEL SERVICES				1
2	2,592	7,195	0	2 Salary & Wages – General	0			2
3	0	7,100	0	3 Salary & Wages – Admin	0			3
4	210	544	0	4 Payroll Taxes	0			4
5	0	2,014	0	5 Health & Welfare	0			5
6	333	1,930	0	6 Pension	0			6
7	0	38	0	7 Workers Compensation	0			7
8	3,134	18,821	0	8 TOTAL PERSONNEL SERVICES	0	0	0	8
9				9 Total Full-Time Equivalent (FTE)				9
10				10 MATERIALS AND SERVICES				10
11	10,072	10,072	0	11 Outside Services	0			11
12	0	24	0	12 Utilities - Water/Sewer	0			12
13	3,120	8,789	0	13 Longshore Labor Wages	0			13
14	0	753	0	14 Longshore Labor Workers Comp	0			14
15	13,192	19,637	0	15 TOTAL MATERIALS AND SERVICES	0	0	0	15
16				16 CAPITAL OUTLAY				16
17	0	0	0	17 TOTAL CAPITAL OUTLAY	0			17
18	16,326	38,458	0	18 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	0	0	0	18

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DETAILED REQUIREMENTS

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

FORM

LB-30

General Fund

(Fund)

Port of Astoria

(Name of Municipal Corporation)

1	Historical Data			REQUIREMENTS FOR: <u>WATERFRONT WEST - CRUISE</u>	Budget for Next Year 2026/27			1
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023/24	First Preceding Year 2024/25						
1				1 PERSONNEL SERVICES				1
2	19,844	18,230	29,268	2 Salary & Wages – General	46,313			2
3	8,200	13,949	14,683	3 Salary & Wages – Admin	39,094			3
4	2,576	2,346	3,736	4 Payroll Taxes	7,229			4
5	2,797	4,028	4,231	5 Health & Welfare	12,373			5
6	3,883	4,348	4,659	6 Pension	10,619			6
7	71	49	579	7 Workers Compensation	899			7
8	37,370	42,950	57,156	8 TOTAL PERSONNEL SERVICES	116,527	0	0	8
9			3.7	9 Total Full-Time Equivalent (FTE)	1.0			9
10				10 MATERIALS AND SERVICES				10
11	1,357	0	0	11 Merchandise and Misc Resale Expense	0			11
12	0	698	240	12 Advertising and Promotion	1,200			12
13	5,776	1,080	3,780	13 Outside Services	5,860			13
14	6,500	5,500	6,500	14 Dues & Subscriptions	6,500			14
15	658	466	400	15 Gifts	1,200			15
16	0	19	0	16 Postage & Shipping	0			16
17	263	0	0	17 Bank & Credit Card Fees	240			17
18	0	583	0	18 Printing and Copy Services	120			18
19	100	212	350	19 Materials & Parts	350			19
20	1,641	1,661	0	20 Furniture & Office Equipment	1,200			20
21	1,040	40	0	21 Operating Supplies	240			21
22	0	0	6,750	22 Utilities - Water/Sewer	7,625			22
23	13,342	4,417	11,000	23 Utilities - Garbage	8,250			23
24	0	0	0	24 Utilities - Internet	1,320			24
25	25,200	25,200	25,200	25 Other Professional Fees	25,200			25
26	142,598	131,812	104,778	26 Longshore Labor Wages	112,529			26
27	12,426	9,069	9,587	27 Longshore Labor Workers Comp	11,253			27
28	4,216	(560)	2,000	28 Longshore Labor Unemployment Tax	2,000			28
29	5,552	9,767	5,500	29 Travel & Meal Expense	9,500			29
30	263	0	0	30 Staff & Commission Mileage	0			30
31	0	40,738	0	31 Bad Debt Expense	0			31
32	220,931	230,704	176,085	32 TOTAL MATERIALS AND SERVICES	194,587	0	0	32
33				33 CAPITAL OUTLAY				33
34	0	0	0	34 TOTAL CAPITAL OUTLAY	0	0	0	34
35	258,301	273,655	233,241	35 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	311,114	0	0	35

DETAILED REQUIREMENTS

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

FORM

LB-30

General Fund

(Fund)

Port of Astoria

(Name of Municipal Corporation)

1	Historical Data			1	REQUIREMENTS FOR: <u>WATERFRONT WEST - BOATYARD</u>	Budget for Next Year 2026/27			1
	Actual		Adopted Budget This Year Year 2025/26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023/24	First Preceding Year 2024/25							
1				1	PERSONNEL SERVICES				1
2	148,356	149,877	202,970	2	Salary & Wages – General	221,635			2
3	11,955	12,087	17,252	3	Payroll Taxes	18,839			3
4	70,850	78,596	133,976	4	Health & Welfare	128,499			4
5	19,276	20,067	23,710	5	Pension	27,145			5
6	5,296	4,165	4,311	6	Workers Compensation	4,315			6
7	255,732	264,792	382,219	7	TOTAL PERSONNEL SERVICES	400,433	0	0	7
8			3.0	8	Total Full-Time Equivalent (FTE)	3.0			8
9				9	MATERIALS AND SERVICES				9
10	0	1,093	120	10	Permits, Licenses & Fees	1,500			10
11	195	430	204	11	Advertising and Promotion	700			11
12	36,538	21,360	25,020	12	Outside Services	45,000			12
13	0	0	1,200	13	Janitorial Services	0			13
14	95	194	180	14	Gifts	30			14
15	0	0	1,200	15	Equipment Rental Expenses	1,464			15
16	2,485	4,847	5,040	16	Fuel & Oil	5,500			16
17	160	129	240	17	Office Supplies	250			17
18	104	467	156	18	Postage & Shipping	500			18
19	9,820	11,470	16,920	19	Bank & Credit Card Fees	20,730			19
20	136	119	156	20	Printing and Copy Services	150			20
21	8,748	4,793	3,600	21	Materials & Parts	5,000			21
22	759	0	504	22	Furniture & Office Equipment	500			22
23	8,616	11,388	5,400	23	Tools & Equipment	12,000			23
24	13,624	14,024	15,000	24	Operating Supplies	15,000			24
25	664	1,522	2,400	25	Coveralls/ Uniforms	1,800			25
26	450	600	600	26	Software & Online Subscriptions	600			26
27	23,990	36,046	30,000	27	Utilities - Electricity	36,000			27
28	0	189	504	28	Utilities - Water/Sewer	1,000			28
29	8,331	8,498	12,000	29	Utilities - Garbage	12,000			29
30	710	885	1,008	30	Utilities - Telephone	1,000			30
31	0	0	0	31	Utilities - Internet	1,320			31
32	1,938	3,075	3,000	32	Utilities - Other	4,000			32
33	1,464	1,929	2,100	33	Legal Fees	2,200			33
34	0	0	0	34	Special Environmental Services	15,000			34
35	280	2,568	5,000	35	Travel & Meal Expense	2,500			35
36	0	356	500	36	Staff & Commission Mileage	500			36
37	443	504	800	37	Event Expenses	1,000			37

DETAILED REQUIREMENTS

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FORM

LB-30

General Fund

(Fund)

Port of Astoria

(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: <u>WATERFRONT WEST - BOATYARD</u>	Budget for Next Year 2026/27				
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2023/24	First Preceding Year 2024/25							
38	0	36,495	0	38	Bad Debt Expense	0			38
39	119,549	162,977	132,852	39	TOTAL MATERIALS AND SERVICES	187,244	0	0	39
40				40	CAPITAL OUTLAY				40
41	37,423	67,196	775,000	41	Capital Outlay - Land & Land Improvements	700,000			41
42	19,293	45,169	1,377,000	42	Capital Outlay - Machinery & Equipment	4,335,480			42
43	131,051			43	Capital Outlay - Intangible Assets				43
44	18,430	20,351		44	Capital Outlay - Construction in Progress				44
45	206,195	132,715	2,152,000	45	TOTAL CAPITAL OUTLAY	5,035,480	0	0	45
46	581,476	560,484	2,667,071	46	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	5,623,157	0	0	46

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DETAILED REQUIREMENTS

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

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General Fund

(Fund)

Port of Astoria

(Name of Municipal Corporation)

1	Historical Data			1	REQUIREMENTS FOR: <u>WATERFRONT EAST - PROPERTIES</u>	Budget for Next Year 2026/27			1
	Actual		Adopted Budget This Year Year 2025/26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023/24	First Preceding Year 2024/25							
1				1	PERSONNEL SERVICES				1
2	47,802	46,137	31,683	2	Salary & Wages – Admin	33,138			2
3	78,426	53,334	66,202	3	Salary & Wages – Maintenance	51,976			3
4	10,313	7,854	8,320	4	Payroll Taxes	7,235			4
5	50,733	32,648	38,166	5	Health & Welfare	37,809			5
6	16,467	13,459	13,142	6	Pension	12,897			6
7	1,926	1,130	1,043	7	Workers Compensation	812			7
8	205,666	154,563	158,556	8	TOTAL PERSONNEL SERVICES	143,867	0	0	8
9			1.1	9	Total Full-Time Equivalent (FTE)	0.8			9
10				10	MATERIALS AND SERVICES				10
11	11,688	10,328	8,901	11	Insurance Expense	0			11
12	18,219	18,766	19,329	12	DSL Land Rent	19,328			12
13	90	118	8,000	13	Permits, Licenses & Fees	0			13
14	13,640	4,918	16,800	14	Outside Services	16,800			14
15	59	66	90	15	Gifts	90			15
16	5	245	396	16	Equipment Rental Expenses	396			16
17	2,218	656	1,200	17	Fuel & Oil	600			17
18	14	14	45	18	Office Supplies	60			18
19	0	7	120	19	Postage & Shipping	60			19
20	43	0	120	20	Bank & Credit Card Fees	0			20
21	82	85	60	21	Printing and Copy Services	60			21
22	3,524	2,951	4,500	22	Materials & Parts	3,600			22
23	0	46	0	23	Furniture & Office Equipment	120			23
24	1,670	1,667	1,200	24	Tools & Equipment	1,800			24
25	2,863	2,089	3,600	25	Operating Supplies	2,400			25
26	970	462	576	26	Coveralls/ Uniforms	576			26
27	0	27	0	27	Software & Online Subscriptions	35			27
28	9,122	7,326	9,000	28	Utilities - Electricity	5,850			28
29	81,402	85,495	97,215	29	Utilities - Water/Sewer	81,230			29
30	895	602	500	30	Utilities - Gas	650			30
31	13,333	554	600	31	Utilities - Garbage	560			31
32	1,355	991	1,500	32	Utilities – Telephone	1,000			32
33	316	206	408	33	Utilities – Internet	64			33
34	2,201	285	3,000	34	Legal Fees	2,400			34
35	0	0	10,000	35	Special Environmental Services	4,200			35
36	13	3	0	36	Travel & Meal Expense	0			36
37	0	0	0	37	Event Expense	0			37

DETAILED REQUIREMENTS

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

FORM

LB-30

General Fund

(Fund)

Port of Astoria

(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: <u>WATERFRONT EAST - PROPERTIES</u>	Budget for Next Year 2026/27				
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2023/24	First Preceding Year 2024/25							
38	163,721	137,907	187,160	38	TOTAL MATERIALS AND SERVICES	141,879	0	0	38
39				39	CAPITAL OUTLAY				39
40		11,482		40	Capital Outlay - Machinery & Equipment				40
41		11,245		41	Capital Outlay - Vehicles & Boats				41
42	288			42	Capital Outlay - Furniture, Fixtures, & Office Eq				42
43	12,541	(12,541)		43	Capital Outlay - Construction in Progress				43
44	12,829	10,186	0	44	TOTAL CAPITAL OUTLAY	0	0	0	44
45	382,216	302,656	345,716	45	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	285,746	0	0	45

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General Fund

(Fund)

Port of Astoria

(Name of Municipal Corporation)

1	Historical Data			REQUIREMENTS FOR: WATERFRONT EAST - MARINAS	Budget for Next Year 2026/27		
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2023/24	First Preceding Year 2024/25					
1				1 PERSONNEL SERVICES			1
2	211,233	215,203	226,445	2 Salary & Wages – General	247,027		2
3	17,025	17,332	19,248	3 Payroll Taxes	20,997		3
4	64,019	67,213	81,102	4 Health & Welfare	85,403		4
5	27,298	29,008	26,452	5 Pension	30,255		5
6	7,601	5,818	4,810	6 Workers Compensation	4,809		6
7	327,177	334,576	358,057	7 TOTAL PERSONNEL SERVICES	388,491	0	0
8			3.0	8 Total Full-Time Equivalent (FTE)	3.0		
9				9 MATERIALS AND SERVICES			
10	0	0	0	10 Insurance Expense	14,096		10
11	43,974	41,070	39,300	11 DSL Land Rent	42,475		11
12	4,325	4,500	2,200	12 Permits, Licenses & Fees	5,000		12
13	195	1,119	250	13 Advertising and Promotion	500		13
14	40,966	40,048	60,000	14 Outside Services	60,000		14
15	515	515	800	15 Dues & Subscriptions	800		15
16	10,569	11,513	16,125	16 Janitorial Services	16,125		16
17	343	246	250	17 Gifts	200		17
18	3,866	0	2,200	18 Equipment Rental Expenses	2,464		18
19	2,208	1,747	2,000	19 Fuel & Oil	1,650		19
20	582	609	1,200	20 Office Supplies	1,200		20
21	105	224	250	21 Postage & Shipping	250		21
22	26,219	26,093	27,836	22 Bank & Credit Card Fees	29,879		22
23	1,066	583	1,500	23 Printing and Copy Services	2,000		23
24	22,465	12,841	26,500	24 Materials & Parts	25,000		24
25	805	812	1,900	25 Furniture & Office Equipment	1,500		25
26	9,539	2,343	4,200	26 Tools & Equipment	4,200		26
27	4,526	11,390	12,000	27 Operating Supplies	11,000		27
28	1,994	1,951	1,500	28 Coveralls/ Uniforms	2,600		28
29	900	1,200	1,200	29 Software & Online Subscriptions	1,200		29
30	301,081	249,977	330,000	30 Gas COS	352,380		30
31	120,533	115,386	136,000	31 Diesel COS	150,000		31
32	50,077	55,242	51,000	32 Utilities - Electricity	52,000		32
33	5,516	7,030	3,500	33 Utilities - Water/Sewer	12,000		33
34	818	1,007	900	34 Utilities - Gas	1,200		34
35	6,983	9,150	17,700	35 Utilities - Garbage	17,000		35
36	2,514	2,476	2,400	36 Utilities – Telephone	2,400		36
37	607	650	650	37 Utilities – Internet	1,320		37

DETAILED REQUIREMENTS

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

FORM

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General Fund

(Fund)

Port of Astoria

(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: <u>WATERFRONT EAST - MARINAS</u>	Budget for Next Year 2026/27			
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023/24	First Preceding Year 2024/25						
38	14,810	1,767	5,000	38	Legal Fees	5,000		38
39	0	0	0	39	Special Environmental Services	2,000		39
40	162	862	1,800	40	Travel & Meal Expense	1,000		40
41	1,196	0	1,000	41	Trade Show & Convention Fees	1,000		41
42	159	0	500	42	Staff & Commission Mileage	500		42
43	0	0	150	43	Event Expense	150		43
44	0	58,094	0	44	Bad Debt Expense	0		44
45	679,617	660,445	751,811	45	TOTAL MATERIALS AND SERVICES	820,089	0	0
46				46	CAPITAL OUTLAY			46
47	67,962	882,605	1,168,358	47	Capital Outlay - Land & Land Improvements	967,850		47
48	2,423			48	Capital Outlay - Furniture, Fixtures, & Office Eq			48
49	6,316	6,773		49	Capital Outlay - Construction in Progress			49
50	76,701	889,378	1,168,358	50	TOTAL CAPITAL OUTLAY	967,850	0	0
51	1,083,495	1,884,398	2,278,226	51	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	2,176,430	0	0

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General Fund

(Fund)

Port of Astoria

(Name of Municipal Corporation)

1	Historical Data			REQUIREMENTS FOR: <u>AIRPORT</u>	Budget for Next Year 2026/27			1
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023/24	First Preceding Year 2024/25						
1				PERSONNEL SERVICES				1
2	148,966	144,360	148,902	2 Salary & Wages – General	183,091			2
3	66,411	97,287	96,066	3 Salary & Wages – Admin	87,786			3
4	10,838	5,748	0	4 Salary & Wages – Maintenance	0			4
5	18,232	19,657	20,822	5 Payroll Taxes	23,015			5
6	72,885	78,704	87,940	6 Health & Welfare	89,467			6
7	32,136	33,895	31,530	7 Pension	37,590			7
8	4,456	4,523	3,893	8 Workers Compensation	4,792			8
9	353,924	384,175	389,153	9 TOTAL PERSONNEL SERVICES	425,741	0	0	9
10			2.8	10 Total Full-Time Equivalent (FTE)	2.8			10
11				MATERIALS AND SERVICES				11
12	0	3,076	3,000	12 Merchandise and Misc Resale Expense	3,000			12
12	5,500	5,812	5,500	12 Insurance Expense	5,917			12
13	2,282	2,295	2,295	13 Property & Other Taxes	2,400			13
14	4,882	6,856	7,500	14 Permits, Licenses & Fees	10,000			14
15	0	5,456	600	15 Advertising and Promotion	5,400			15
16	92,319	103,354	90,000	16 Outside Services	90,000			16
17	415	155	395	17 Dues & Subscriptions	155			17
18	3,975	4,275	4,500	18 Janitorial Services	5,220			18
19	553	246	250	19 Gifts	200			19
20	16,917	28,200	28,200	20 Equipment Rental Expenses	28,200			20
21	6,170	5,720	6,240	21 Fuel & Oil	6,600			21
22	835	1,203	1,200	22 Office Supplies	1,200			22
23	82	165	180	23 Postage & Shipping	180			23
24	33,620	31,593	38,930	24 Bank & Credit Card Fees	37,595			24
25	270	2,644	270	25 Printing and Copy Services	264			25
26	20,442	10,884	21,600	26 Materials & Parts	14,400			26
27	8,811	5,565	4,800	27 Furniture & Office Equipment	4,800			27
28	11,066	3,168	12,000	28 Tools & Equipment	4,500			28
29	4,204	15,849	12,000	29 Operating Supplies	12,000			29
30	1,551	716	1,200	30 Coveralls/ Uniforms	600			30
30	2,480	2,175	2,580	30 Software & Online Subscriptions	1,380			30
31	256,977	216,585	290,422	31 AV Fuel COS	277,770			31
32	565,967	481,415	594,356	32 JET A Fuel COS	671,562			32
33	28,700	33,677	30,000	33 Utilities - Electricity	33,930			33
34	263,725	298,794	388,263	34 Utilities - Water/Sewer	253,268			34
35	1,604	1,840	1,650	35 Utilities - Gas	1,900			35

DETAILED REQUIREMENTS

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

FORM

LB-30

General Fund

(Fund)

Port of Astoria

(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: <u>AIRPORT</u>	Budget for Next Year 2026/27			
	Actual		Adopted Budget This Year Year 2025/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023/24	First Preceding Year 2024/25						
36	2,913	3,167	3,000	36	Utilities - Garbage	3,240		36
37	3,253	3,228	3,250	37	Utilities - Telephone	3,240		37
38	1,680	1,680	1,680	38	Utilities - Internet	1,680		38
39	1,450	1,590	1,560	39	Utilities - Other	1,680		39
40	3,354	2,394	3,500	40	Legal Fees	3,600		40
41	14,147	1,922	10,000	41	Special Environmental Services	7,000		41
42	132	680	0	42	Training, Seminars, Employee Development	355		42
43	1,140	2,954	1,740	43	Travel & Meal Expense	1,740		43
44	195	160	205	44	Trade Show & Convention Fees	200		44
45	278	360	680	45	Staff & Commission Mileage	600		45
46	9,445	13,554	0	46	Event Expense	15,000		46
47	1,371,333	1,303,408	1,573,546	47	TOTAL MATERIALS AND SERVICES	1,510,776	0	0 47
48				48	CAPITAL OUTLAY			
49	165,756	488,032	332,986	49	Capital Outlay - Land & Land Improvements	1,177,200		49
50	6,800	444,922	491,700	50	Capital Outlay - Buildings & Structures			50
51		61,498	28,000	51	Capital Outlay - Machinery & Equipment			51
52		14,575		52	Capital Outlay - Vehicles & Boats			52
53	1,150			53	Capital Outlay - Furniture, Fixtures, & Office Eq			53
54		512,183		54	Capital Outlay - Intangible Assets			54
55	185,926	(658,456)		55	Capital Outlay - Construction in Progress			55
56	359,632	862,754	852,686	56	TOTAL CAPITAL OUTLAY	1,177,200	0	0 56
57	2,084,889	2,550,337	2,815,385	57	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	3,113,717	0	0 57

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