

Board of Commissioners

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 Robert Stevens – Vice-Chair
 Thaddeus Fickel – Secretary
 James Campbell – Treasurer
 Tim Hill – Assistant Secretary/Treasurer

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 Astoria, OR 97103
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Budget Adoption Hearing and Regular Meeting

June 2, 2026 @ 4:00 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 page 2 for login instructions.

Budget Adoption Hearing

1. CALL TO ORDER
2. ROLL CALL
3. PLEDGE OF ALLEGIANCE
4. PRESENTATION OF PROPOSED BUDGET FOR FISCAL YEAR 2026-2027 3
5. CALL FOR PUBLIC COMMENT ON PROPOSED BUDGET
6. ADJOURN

Regular Meeting

1. CALL TO ORDER
2. CHANGES/ADDITIONS TO THE AGENDA
3. PUBLIC COMMENT – for items on the agenda, when not covered by a public hearing
 This is an opportunity to speak to the Commission for 3 minutes regarding any item on the agenda.
 Public comment received by the deadline will be read aloud at the meeting.
4. CONSENT CALENDAR:
 - a. Meeting Minutes –
 - Workshop Session 4/21/2026 52
 - Finance Committee Meeting 5/4/2026 55
 - Regular Meeting 5/5/2026..... 58
 - Workshop Session 5/19/2026 61
 - b. Financials – April 2026 64
 - c. Event Calendar – June 2026 72
5. ADVISORY:
 - a. Marina Proposed Rate Increase..... 73
6. ACTION:
 - a. Resolution 2026-01 Adopting the Budget 2026-2027 77
 - b. Resolution 2026-02 Imposing and Categorizing Taxes 2026-2027 78
 - c. Executive Director Contract Approval..... 79

Please Note:

Agenda packets are available online at: <https://www.portofastoria.com/commission-meetings>

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

Board of Commissioners

7. PUBLIC COMMENT – for non-agenda items

This is an opportunity to speak to the Commission for 3 minutes regarding Port concerns not on the agenda. Public comment received by the deadline will be read aloud during the meeting.

8. COMMISSION REPORTS

9. EXECUTIVE DIRECTOR COMMENTS

10. UPCOMING MEETING DATES:

- a. Airport Advisory Committee Meeting – June 8, 2026, at 4:00 PM
- b. Workshop Session – June 16, 2026, at 4:00 PM
- c. Regular Meeting – July 7, 2026, at 4:00 PM

11. ADJOURN

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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2026 - 2027

ANNUAL BUDGET

APPROVED

Fiscal Year

July 1, 2026

Through

June 30, 2027



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On behalf of the Port of Astoria management team, I am pleased to present the proposed budget for Fiscal Year 2026–27. This budget represents management’s best estimate of available resources, operational needs, and capital investment priorities for the upcoming year. It also reinforces the Port’s ongoing commitment to its mission: to generate economic growth and prosperity in a safe and environmentally responsible manner through the creation of family-wage jobs and prudent management of Port assets.

The proposed FY2026–27 budget totals approximately \$20.6 million. The budget reflects a continued emphasis on maintaining and improving critical infrastructure while supporting the Port’s long-term financial sustainability and economic development goals.

The upcoming fiscal year is defined by significant capital investment, sustained operational stability, and strategic positioning for future growth. Through disciplined budgeting, aggressive pursuit of grant funding, and careful management of operating resources, the Port remains focused on strengthening its financial position while advancing several major infrastructure initiatives.

Revenue Highlights

The Port’s operating revenues remain diversified across leases, marine operations, airport activity, fuel sales, and service-related income. Operating income for FY2026–27 is projected at approximately \$11.6 million, an increase over both the current budget and prior-year actual performance.

Lease and rental income is the Port’s strongest and most stable revenue source, accounting for roughly 30% of all gross operating income. Waterfront West properties, including seafood processing facilities and industrial tenants, continue to anchor the Port’s financial performance. Revenue from other properties continue to trend upward with the addition of new tenants and annual rent increases.

The Port’s Boatyard continues to experience strong demand and operational growth. Haulout revenues are projected at \$1.25 million, representing a 25% increase over the current adopted budget and continuing a multi-year trend of record activity.

Cruise operations are also expected to remain a positive contributor to Port operations. Cruise-related dockage and bundled service revenues are projected to increase over the current year as Astoria remains an attractive destination within the Pacific Northwest cruise market.

At the Airport, fuel sales and lease revenues remain strong. While fuel pricing volatility continues to influence projections, both Jet A and Avgas activity are budgeted to stay consistent with long-term trends. Additional airport revenues are also anticipated through improved landing fee collection practices and expanded rental vehicle operations.



The proposed budget does not include revenue from log export operations. While prior years benefited from lease income and vessel activity associated with log operations, those activities concluded during the previous fiscal year and future activity remains uncertain.

Budget Priorities and Operating Outlook

The proposed FY2026–27 operating budget reflects ongoing investment in personnel, maintenance, utilities, and operational support services necessary to maintain Port facilities and provide reliable service to tenants, customers, and the public.

Personnel and benefit costs are expected to increase due to wage inflation, rising health insurance costs and Oregon PERS costs. Even with these pressures, operating expenses as a percentage of operating income are projected to improve compared to the current fiscal year budget.

The Port maintains close monitoring of inflationary pressures, utility costs, and supply-chain-related expenses while maintaining conservative assumptions within the budget. Management remains focused on balancing operational needs with long-term financial stability.

Capital Investment and Infrastructure

Capital investment remains one of the Port’s highest priorities in FY2026–27. The proposed budget includes approximately \$9 million in capital outlay, supported by over \$6.2 million in anticipated grant funding. Through continued success in securing outside funding, the Port is able to pursue major infrastructure improvements while minimizing impacts to operating reserves.

The rehabilitation of Pier 2 West remains the Port’s most significant long-term infrastructure priority. During FY2026–27, work will proceed on permitting, environmental review, mitigation requirements, and preconstruction planning associated with the larger rehabilitation project. This effort is supported by substantial state and federal funding previously secured through Business Oregon and the U.S. Department of Transportation’s Port Infrastructure Development Program.

The Port also continues to invest heavily in the Boatyard. Planned projects include engineering and design work associated with the Boatyard Master Plan, upgrades to haulout infrastructure, and preparations for a larger vessel lift capable of serving expanded commercial and maritime demand. These projects are intended to strengthen the Boatyard’s role as a regional marine service hub and create additional long-term revenue opportunities.

Additional capital priorities include:

- East Mooring Basin dredging and dock replacement projects;
- Ongoing maintenance dredging along the central waterfront;
- Repairs and rehabilitation planning for Pier 2 East;
- Airport taxiway realignment predesign work;
- T-hangar rehabilitation projects; and



- Continued planning and infrastructure development within the Airport Industrial Park.

These investments are critical to maintaining safe and reliable operations while positioning the Port to capitalize on future economic opportunities.

Looking Ahead

The Port of Astoria faces ongoing challenges common to ports and public agencies across the region, including aging infrastructure, inflationary pressures, permitting and regulatory complexities, and rising construction costs. However, the Port is also well-positioned to capitalize on significant opportunities in maritime services, tourism, industrial development, and aviation-related growth. Through partnerships with local businesses, regional agencies, tenants, and community stakeholders, the Port will continue working to support economic opportunity and long-term resiliency for the region.

This budget represents more than a financial plan. It is a roadmap for maintaining critical infrastructure, strengthening economic activity, supporting family-wage jobs, and preserving the Port's role as a vital public asset for Clatsop County and the surrounding region.

Thank you for your support and partnership. Together, we will ensure the Port of Astoria remains a vital economic engine for our community.

Sincerely,

Will Isom
Executive Director
Port of Astoria

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INTRODUCTION

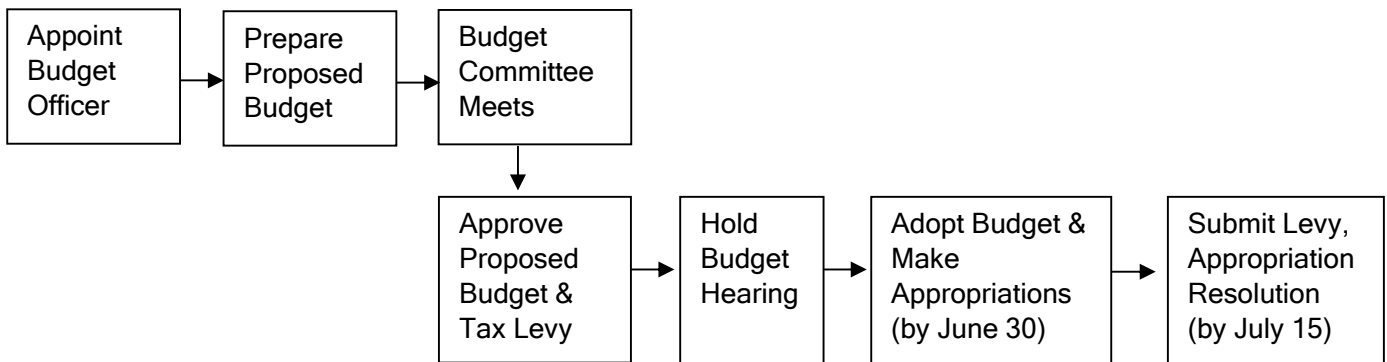
The purpose of a budget, as defined by the Oregon Department of Revenue, is to encourage local governments to evaluate their needs in light of revenue sources available to meet those needs. Without an adopted budget, a local government’s ability to impose property tax, and their authority to spend money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

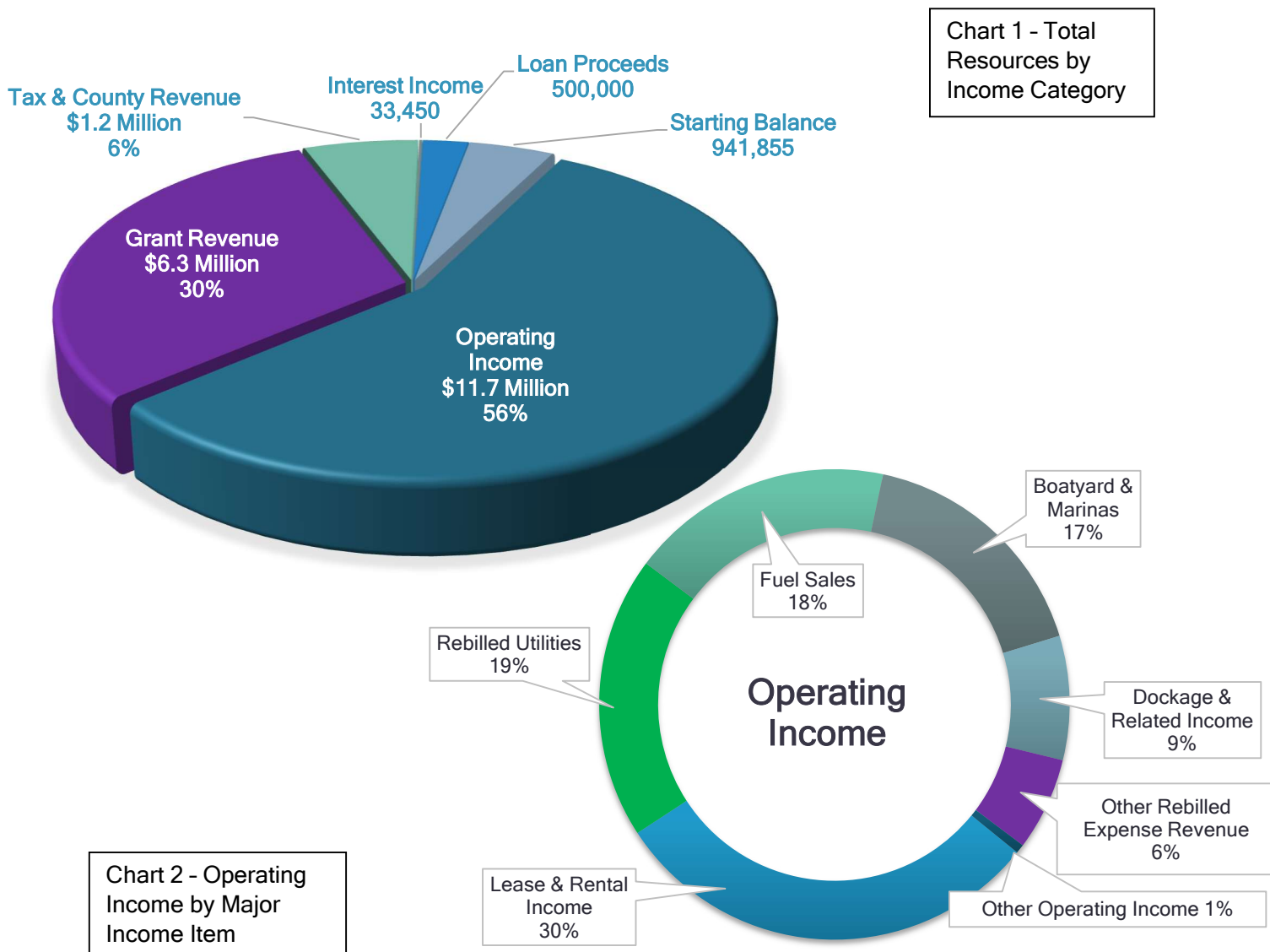


BUDGET OVERVIEW

The Port of Astoria’s approved 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?



WHERE DOES THE MONEY GO?

Chart 3 - Total Expenditures by Expense Category

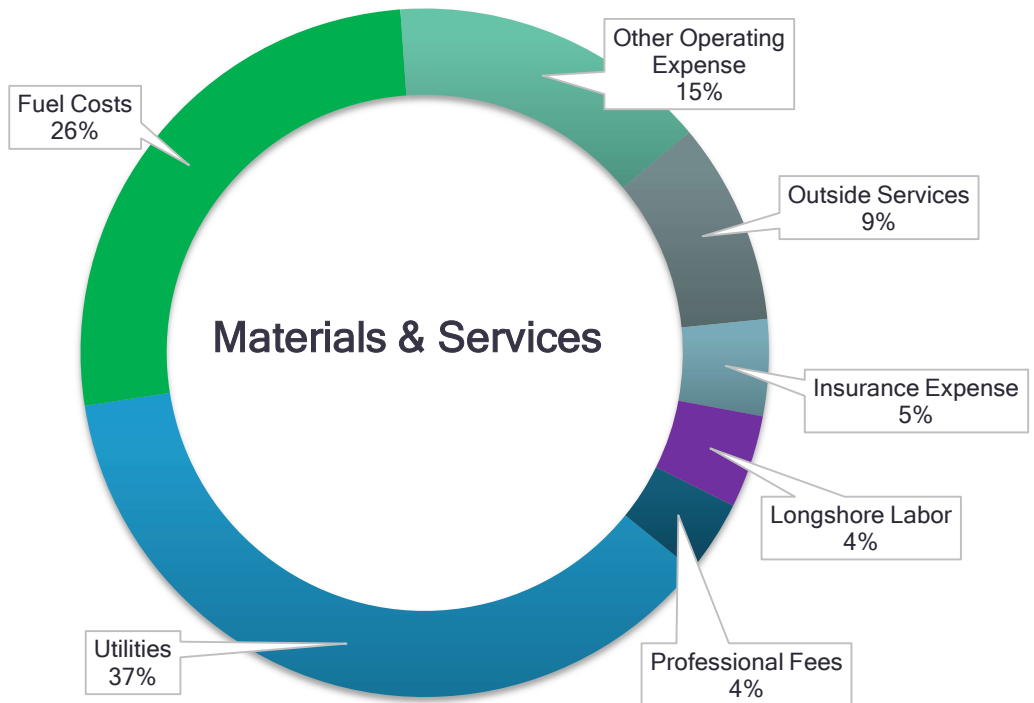
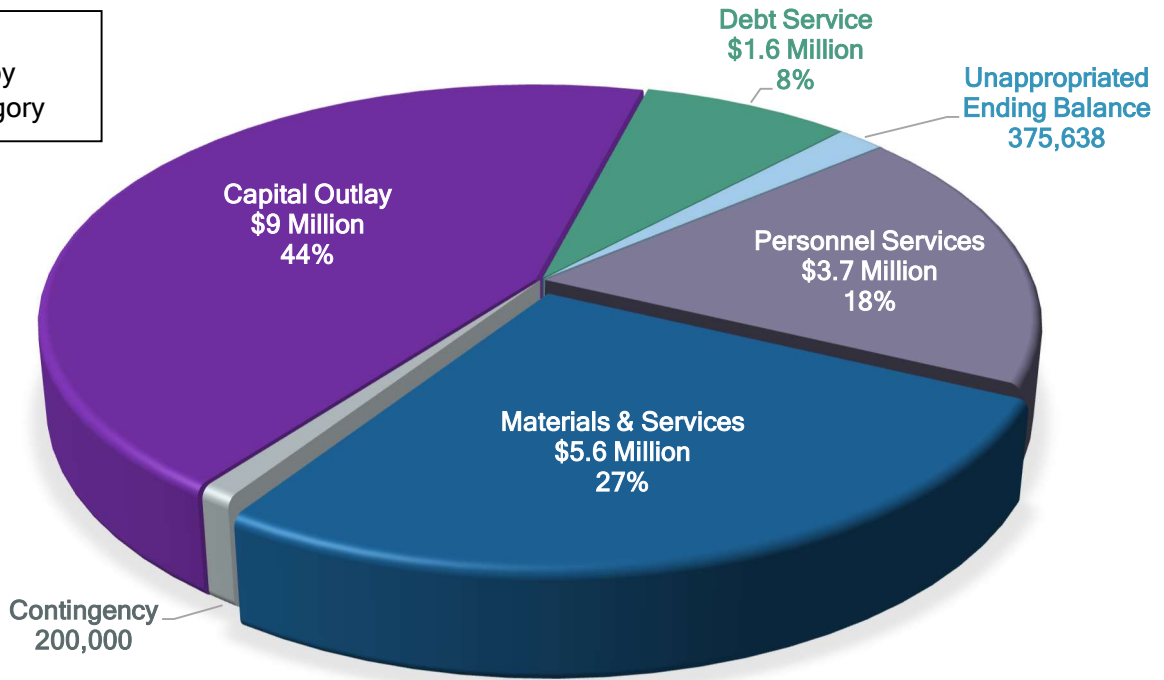


Chart 4 - Breakdown of Materials & Services by Major Expense Item

DEPARTMENTS

The budget is divided into nine departments, organized by geographic location and operational function. The table below summarizes each department's approved 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 approved 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.

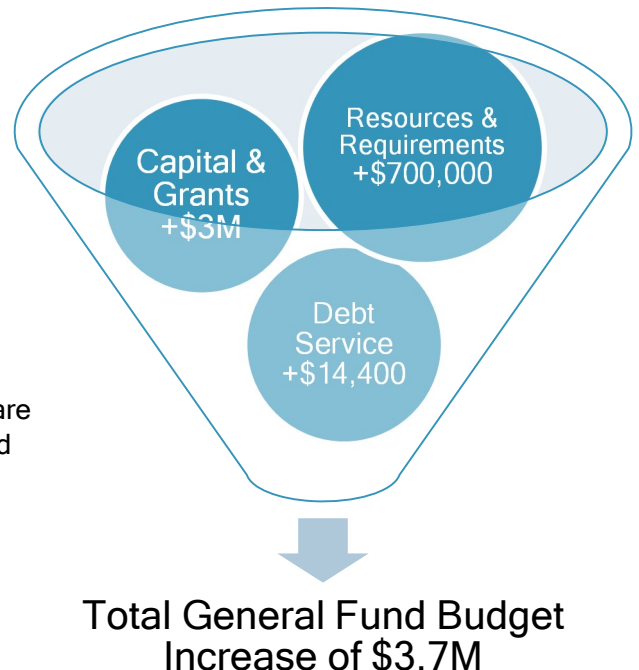
Administration and Security show net losses of \$667,000 and \$407,000 respectively. This is expected and consistent with their roles: both departments serve as operational overhead, providing Port-wide support while generating limited direct revenue.

Department	APPROVED RESOURCES	APPROVED REQUIREMENTS	OPERATING NET INCOME (LOSS)
Administration	1,124,979	(1,816,697)	(694,700)
Security	1,900	(409,295)	(407,395)
Waterfront West - Piers & Properties	5,417,997	(2,832,229)	2,585,768
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 approved 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.

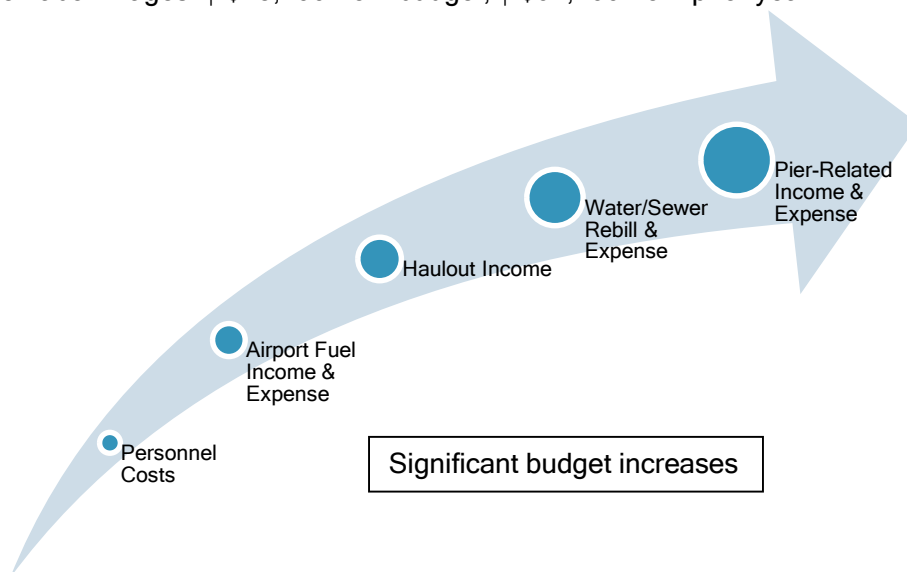
- Rebilled Water/Sewer Income: ↑ \$67,350 from budget; ↑ \$128,550 from prior year.
- Utilities - Water/Sewer: ↑ \$185,000 from budget; ↑ \$266,130 from prior year.

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 approved 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 approved capital projects is available on page 23 of the budget document.

Capital Activity	APPROVED 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.

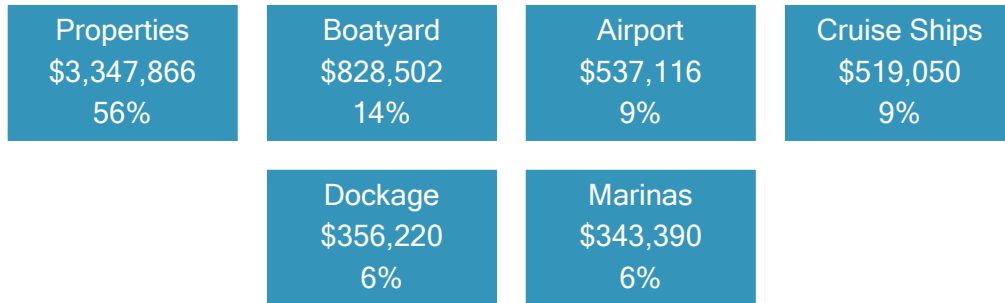
Debt Service	APPROVED BUDGET	FY2025-26 BUDGET	FY2024-25 ACTUALS	FY2023-24 ACTUALS*	FY2022-23 ACTUALS*
Principal	1,226,212	1,226,212	1,253,171	1,123,325	801,432
Interest	405,047	405,047	430,592	447,035	249,725
Total Debt Service	1,645,693	1,631,259	1,683,764	1,570,361	1,051,157
Year-over-Year Change	14,434	(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 approved budget can be organized into multiple “revenue” departments, each contributing a distinct share to the FY2026-27 budget. The chart below outlines the approved 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

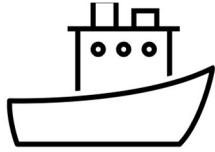
Lease and rental income continues to be one of the Port’s strongest and most stable revenue streams. While tenancy has fluctuated in recent years, a significant factor was the lease agreements with Northwest Forest Link signed in January 2024 and terminated in June of 2025. As shown in the second chart 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	APPROVED 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 approved 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	APPROVED 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

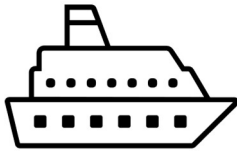
Year-to-date haulout revenues are currently over \$100,000 higher than budgeted, reflecting sustained and growing demand for Boatyard services. The Port continues to implement strategic upgrades that maximize the use of available space and improve operational efficiency, allowing more customers to be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

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

The approved 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 approved 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	APPROVED 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 approved 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	APPROVED 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

PORT OF ASTORIA						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 approved budget anticipates a more significant increase due to planned rate adjustments.

Gross Marina Revenue	APPROVED 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 approved 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	APPROVED 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	APPROVED 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 approved 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 approved budget anticipates a slight decrease from the current year's budget while still projecting an 18% increase over FY2024-25 actuals.

Airport Fuel	APPROVED 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 approved 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	APPROVED 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	APPROVED 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

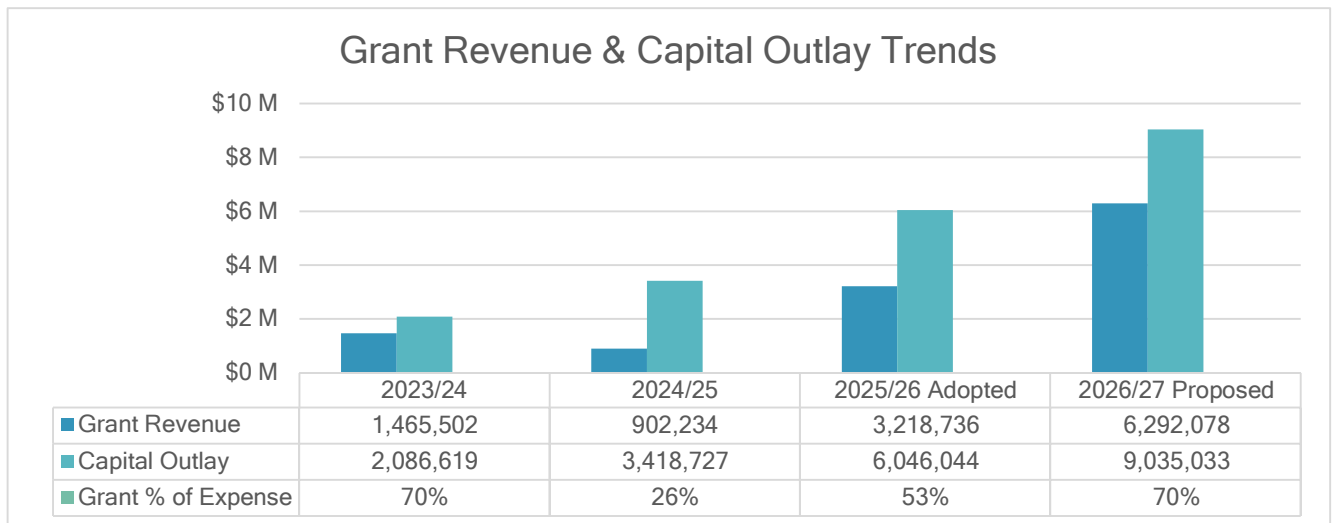
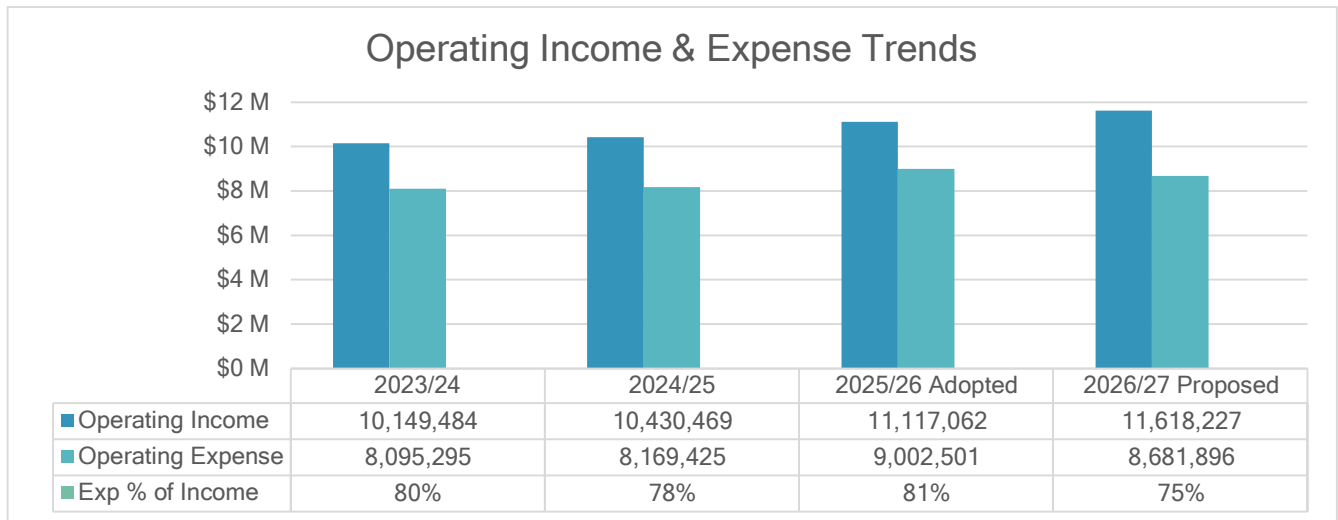
Conclusion

In sum, the approved 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 approved 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 approved 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

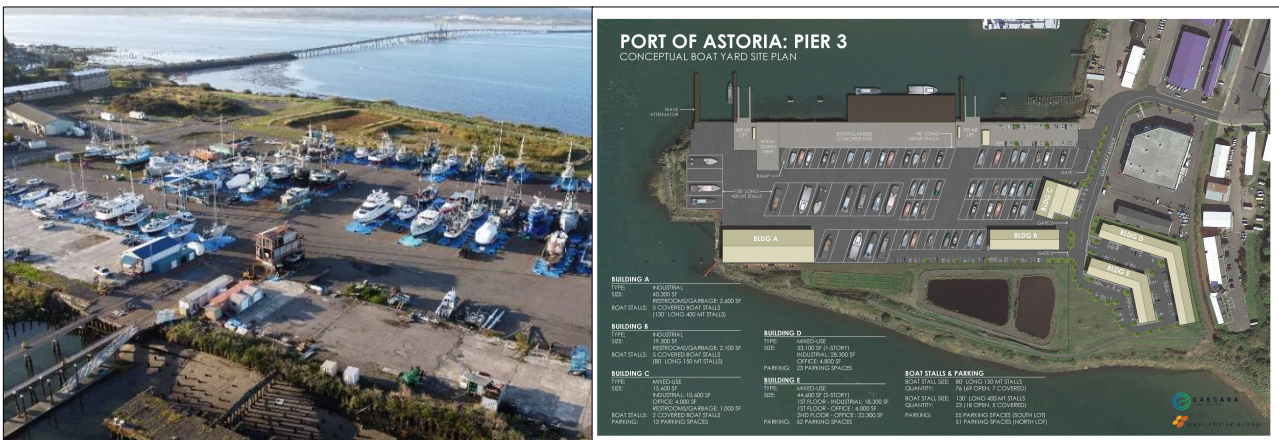
Although the substructure of Pier 2 East is roughly the same age as that of Pier 2 West, the west side is generally more vulnerable to failure. However, deteriorating bents on the east side—cross-sectional frames that support the deck and transfer loads to the foundation—have led to weight restrictions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

The approved 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.

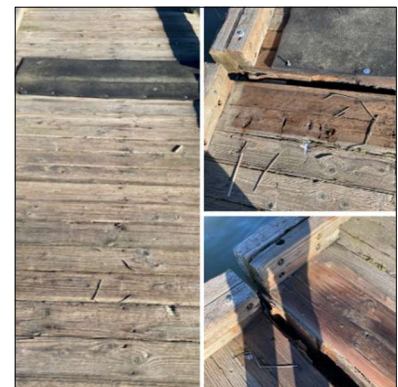
The East Mooring Basin is a vital component of the Port of Astoria’s waterfront infrastructure, supporting commercial fishing, recreational boating, and marine services.

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 approved 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
Approved

DEPARTMENT AND PROJECT		BUDGETED SPENDING & GRANTS		
Department	Description	Approved Capital Expenditure	Approved Grant Funding	Approved 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	941,855		1
2	163,645	171,322	186,023	2	Transfer in from Special Revenue Fund	171,322	171,322		2
3				3	OTHER RESOURCES				3
4				4	Administration				4
5	268,024	6,862	22,000	5	Other Income	7,860	7,860		5
6	958,411	987,347	1,058,242	6	Property Tax Revenues-Genl Fund	1,089,989	1,089,989		6
7	7,841	4,156	7,800	7	Other County Revenues	280	280		7
8	0	1,458	0	8	Grant Revenue	0	0		8
9	6,635	20,417	26,850	9	Interest Income - Interest Operating Account	26,850	26,850		9
10				10	Security				10
11	700	1,050	700	11	Equipment Rentals	700	700		11
12	600	1,800	600	12	Security Labor Rebilled	1,200	1,200		12
13	20	0	0	13	Other Income	0	0		13
14	15,499	4,197	93,750	14	Grant Revenue	80,365	80,365		14
15				15	Waterfront West - Piers & Properties				15
16	512,634	353,847	406,312	16	Dockage	500,000	500,000		16
17	33,470	21,974	39,554	17	Flowage Fees	32,000	32,000		17
18	2,048,726	2,127,374	2,172,697	18	Lease & Rental Income	2,171,216	2,171,216		18
19	8,789	690	2,400	19	Storage Rental Income	1,200	1,200		19
20	71,098	45,160	60,946	20	Equipment Rentals	65,000	65,000		20
21	33,024	7,305	21,703	21	Rebilled Utilities - Electric	9,600	9,600		21
22	1,039,975	1,647,943	1,709,151	22	Rebilled Utilities - Water/Sewer	1,776,500	1,776,500		22
23	2,951	5,130	5,575	23	Rebilled Utilities - Garbage	7,500	7,500		23
24	758	708	750	24	Rebilled Utilities - Phone/Data	0	0		24
25	29,892	36,856	39,149	25	Rebilled Utilities - Bundle	29,118	29,118		25
26	18,912	20,950	20,315	26	Labor Rebilled	30,000	30,000		26
27	120,250	106,958	97,514	27	Longshore Labor Rebilled	150,000	150,000		27
28	98,141	51,136	73,138	28	Security Labor Rebilled	90,000	90,000		28
29	58,633	17,401	54,060	29	Other Rebilled	45,663	45,663		29
30	(15,108)	6,084	1,200	30	Other Income	1,200	1,200		30
31	2,674	2,254	2,400	31	Finance Charges	2,400	2,400		31
32	1,007,697	684,149	60,000	32	Grant Revenue	177,500	177,500		32
33	0	0	0	33	Loan Proceeds	500,000	500,000		33
34	13,268	0	0	34	Interest Income - Other	0	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	6,600	35
36				36	Waterfront West - Logs			36
37	36,294	109,253	0	37	Dockage	0	0	37
38	17,622	69,501	0	38	Wharfage	0	0	38
39	9,998	39,433	0	39	Service/Facility Charge	0	0	39
40	86,203	121,406	0	40	Lease & Rental Income	0	0	40
41	0	13	0	41	Storage Rental Income	0	0	41
42	384	0	0	42	Equipment Rentals	0	0	42
43	1,399	1,291	0	43	Rebilled Utilities - Water/Sewer	0	0	43
44	100	150	0	44	Labor Rebilled	0	0	44
45	3,071	10,635	0	45	Longshore Labor Rebilled	0	0	45
46	7,500	20,000	0	46	Security Labor Rebilled	0	0	46
47	270	810	0	47	Other Income	0	0	47
48	0	649	0	48	Finance Charges	0	0	48
49				49	Waterfront West - Cruise			49
50	568,275	361,024	426,818	50	Dockage	459,867	459,867	50
51	4,545	525	0	51	Flowage Fees	0	0	51
52	0	5,450	5,400	52	Lease & Rental Income	5,400	5,400	52
53	100	21	0	53	Storage Rental Income	0	0	53
54	3,576	6,141	10,590	54	Equipment Rentals	9,000	9,000	54
55	8,872	5,638	6,750	55	Rebilled Utilities - Water/Sewer	7,625	7,625	55
56	6,895	6,386	13,200	56	Rebilled Utilities - Garbage	8,250	8,250	56
57	4,440	4,480	4,092	57	Labor Rebilled	4,350	4,350	57
58	42,295	8,250	35,388	58	Longshore Labor Rebilled	21,504	21,504	58
59	21,415	4,984	7,000	59	Security Labor Rebilled	5,978	5,978	59
60	8,682	4,351	3,780	60	Other Rebilled	4,860	4,860	60
61	280,199	243,383	284,221	61	Cruise Ship Rebill Bundle	303,330	303,330	61
62	2,500	0	0	62	Other Income	0	0	62
63	33	706	0	63	Finance Charges	0	0	63
64	334	0	0	64	Interest Income - Other	0	0	64
65				65	Waterfront West - Boatyard			65
66	0	30,592	0	66	Lease & Rental Income	31,679	31,679	66
67	36,782	30,292	40,000	67	Equipment Rentals	42,000	42,000	67
68	751,875	894,502	1,000,000	68	Boat Haulout	1,250,000	1,250,000	68
69	0	27,660	60,000	69	Rebilled Utilities - Electric	60,000	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	28,000		70
71	303	0	1,020	71 Other Income	2,000	2,000		71
72	1,900	2,588	2,000	72 Finance Charges	2,500	2,500		72
73	65,642	26,878	1,707,750	73 Grant Revenue	4,359,432	4,359,432		73
74				74 Waterfront East - Properties				74
75	117,508	117,767	254,626	75 Lease & Rental Income	119,790	119,790		75
76	0	5,090	0	76 Storage Rental Income	5,040	5,040		76
77	181,231	192,686	107,013	77 Lease Income - % Revenues	183,658	183,658		77
78	474	2,192	1,200	78 Equipment Rentals	1,200	1,200		78
79	67,101	62,432	79,716	79 Rebilled Utilities - Water/Sewer	64,984	64,984		79
80	207	578	0	80 Labor Rebilled	0	0		80
81	18,219	6,255	19,913	81 DSL Lease Rebilled	19,328	19,328		81
82	0	0	0	82 Security Labor Rebilled	0	0		82
83	0	2,370	1,200	83 Other Rebilled	2,400	2,400		83
84	50	1,021	0	84 Other Income	0	0		84
85	40	34	0	85 Finance Charges	0	0		85
86	0	0	0	86 Grants	0	0		86
87				87 Waterfront East - Marinas				87
88	365	13,900	18,000	88 Lease & Rental Income	18,000	18,000		88
89	580,985	587,249	592,906	89 Moorage	611,000	611,000		89
90	8,170	6,781	5,700	90 Marina Other	7,500	7,500		90
91	2,010	2,460	2,200	91 Ticket Revenues	3,100	3,100		91
92	77,635	87,480	92,000	92 Marina Parking	98,900	98,900		92
93	54,931	55,752	51,000	93 Rebilled Utilities - Electric	58,000	58,000		93
94	434,011	383,823	495,000	94 Marina Gas Sales	528,570	528,570		94
95	182,185	172,486	204,000	95 Marina Diesel Sales	225,000	225,000		95
96	5,071	1,529	2,000	96 Finance Charges	1,900	1,900		96
97	2,958	127,918	693,695	97 Grant Revenue	561,953	561,953		97
98				98 Airport				98
99	679,409	747,375	800,049	99 Lease & Rental Income	818,123	818,123		99
100	350	0	0	100 Storage Rental Income	0	0		100
101	0	0	1,200	101 Equipment & Car Rentals	10,000	10,000		101
102	10,459	12,828	10,480	102 Rebilled Utilities - Electric	12,095	12,095		102
103	258,855	345,766	388,263	103 Rebilled Utilities - Water/Sewer	252,345	252,345		103
104	105	0	0	104 Labor Rebilled	4,000	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	3,540		105
106	297,156	264,342	348,488	106	Airport Fuel Sales - Av Gas	334,050	334,050		106
107	870,631	815,734	946,048	107	Airport Fuel Sales - Jet A	1,015,285	1,015,285		107
108	11,787	14,726	1,500	108	Other Income	18,418	18,418		108
109	119	1,395	600	109	Finance Charges	300	300		109
110	17,831	28,703	34,137	110	Airport Fees	33,000	33,000		110
111	0	997	1,200	111	Merchandise and Misc Resale Income	1,200	1,200		111
112	373,706	59,092	663,541	112	Grant Revenue	1,112,828	1,112,828		112
113	369	0	0	113	Interest Income	0	0		113
114	13,698,567	13,481,203	16,906,455	114	TOTAL RESOURCES	20,647,201	20,647,201	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

(Fund)

Port of Astoria

(Name of Municipal Corporation)

1	Historical Data			REQUIREMENTS DESCRIPTION	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	2,984,715	3,234,364	3,643,334	2 Personnel Services	3,766,029	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	3,766,029	0	5
6			32.6	6 Total Full-Time Equivalent (FTE)	25.3	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	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	5,624,808	0	11
12				12 CAPITAL OUTLAY				12
13	2,086,619	3,418,727	6,046,044	13 Capital Outlay	9,035,033	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	9,035,033	0	16
17				17 DEBT SERVICE				17
18	1,570,361	1,683,764	1,631,259	18 Debt Service	1,645,693	1,645,693		18
20				20				20
21	1,570,361	1,683,764	1,631,259	21 TOTAL DEBT SERVICE	1,645,693	1,645,693	0	21
22				22 OPERATING AND CONTINGENCIES				22
23	0	0	0	23 Operating Contingency	200,000	200,000		23
24	0	0	226,651	24 Unappropriated Ending Fund Balance (UEFB)	375,638	375,638		24
25	11,752,275	13,271,915	16,906,455	25 TOTAL REQUIREMENTS	20,647,201	20,271,563	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	100,000		2
3				3					3
4				4					4
5				5					5
6	100,000	100,000	100,000	6	TOTAL RESOURCES	100,000	100,000	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	100,000	0	11
12	100,000	100,000	100,000	12	TOTAL REQUIREMENTS	100,000	100,000	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	669,243		2
3	163,645	171,322	186,023	3	Timber Tax Revenues	171,322	171,322		3
4				4					4
5				5					5
6	916,556	924,233	855,266	6	TOTAL RESOURCES	840,565	840,565	0	6
7				7	REQUIREMENTS				7
8	163,645	171,322	186,023	8	Transferred OUT to General Fund	171,322	171,322		8
9				9					9
10				10					10
11	752,911	752,911	669,243	11	UNAPPROPRIATED ENDING FUND BALANCE	669,243	669,243	0	11
12	916,556	924,233	855,266	12	TOTAL REQUIREMENTS	840,565	840,565	0	12

*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	1,281,971	2
447,035	430,592	405,047	3	Interest	363,722	363,722	3
1,570,361	1,683,764	1,631,259	4	TOTAL DEBT SERVICE	1,645,693	1,645,693	0 4
			5	CONTINGENCY			5
0	0	0	6	Contingency	200,000	200,000	6
			7				7
0	0	0	8	TOTAL CONTINGENCY	200,000	1,845,693	0 8
1,570,361	1,683,764	1,631,259	9	Total Requirements NOT ALLOCATED	1,845,693	3,491,386	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	741,973		2
3	32,515	28,742	72,600	3 Salary & Wages - Maintenance	31,526	31,526		3
4	44,929	49,321	68,744	4 Payroll Taxes	65,747	65,747		4
5	162,448	170,934	201,592	5 Health & Welfare	192,818	192,818		5
6	101,351	94,940	106,609	6 Pension	104,799	104,799		6
7	8,562	11,342	2,929	7 Workers Compensation	2,632	2,632		7
8	919,688	1,010,510	1,188,625	8 TOTAL PERSONNEL SERVICES	1,139,495	1,139,495	0	8
9			6.6	9 Total Full-Time Equivalent (FTE)	6.6	6.6		9
10				10 MATERIALS AND SERVICES				10
11	187,196	204,388	228,188	11 Insurance Expense	237,000	237,000		11
12	215	177	300	12 Property & Other Taxes	120	120		12
13	551	280	360	13 Permits, Licenses & Fees	360	360		13
14	3,494	13,081	3,600	14 Advertising and Promotion	5,200	5,200		14
15	94,190	94,996	93,080	15 Outside Services	95,000	95,000		15
16	22,056	26,131	29,621	16 Dues & Subscriptions	26,000	26,000		16
17	7,850	7,963	8,100	17 Janitorial Services	8,100	8,100		17
18	4,893	1,883	4,700	18 Gifts	7,200	7,200		18
19	3,080	2,651	2,820	19 Equipment Rental Expenses	2,780	2,780		19
20	10	0	0	20 Fuel & Oil	180	180		20
22	4,944	5,764	5,040	22 Office Supplies	8,000	8,000		22
23	2,480	2,626	2,400	23 Postage & Shipping	4,500	4,500		23
24	1,050	1,382	1,200	24 Bank & Credit Card Fees	1,200	1,200		24
25	2,839	2,790	3,300	25 Printing and Copy Services	5,000	5,000		25
26	199	0	240	26 Materials & Parts	240	240		26
27	4,579	19,322	10,500	27 Furniture & Office Equipment	25,000	25,000		27
28	33	0	120	28 Tools & Equipment	120	120		28
29	3,533	6,311	5,100	29 Operating Supplies	6,500	6,500		29
30	367	0	3,000	30 Coveralls/ Uniforms	1,200	1,200		30
31	30,532	43,274	30,000	31 Software & Online Subscriptions	80,400	80,400		31
32	377	127	480	32 Utilities - Electricity	480	480		32
33	1,717	1,225	1,200	33 Utilities – Telephone	2,400	2,400		33
34	2,882	3,728	3,120	34 Utilities – Internet	12,840	12,840		34
35	48,750	52,550	56,754	35 Audit & Accounting Fees	56,754	56,754		35
36	34,949	33,138	40,000	36 Legal Fees	36,000	36,000		36
37	8,040	7,700	8,230	37 Other Professional Fees	7,700	7,700		37
38	0	1,315	1,800	38 Special Environmental Services	0	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	3,000	39
40	3,650	5,500	4,800	40	Commission Stipend	6,500	6,500	40
41	409	10,764	1,380	41	Commission Expenses	11,300	11,300	41
42	15,167	16,179	15,600	42	Travel & Meal Expense	15,600	15,600	42
43	3,795	3,515	4,670	43	Trade Show & Convention Fees	4,670	4,670	43
44	1,860	2,221	2,640	44	Staff & Commission Mileage	2,640	2,640	44
45	9,375	7,071	10,800	45	Event Expenses	6,200	6,200	45
46	505,963	581,787	584,343	46	TOTAL MATERIALS AND SERVICES	680,184	680,184	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	1,819,679	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	219,811		2
3	12,793	20,437	19,066	3 Salary & Wages – Admin	19,094	19,094		3
4	16,589	16,380	17,818	4 Payroll Taxes	20,345	20,345		4
5	51,929	56,539	66,167	5 Health & Welfare	68,884	68,884		5
6	20,578	27,318	29,869	6 Pension	35,556	35,556		6
7	6,912	5,229	3,496	7 Workers Compensation	3,738	3,738		7
8	283,550	308,154	326,974	8 TOTAL PERSONNEL SERVICES	367,428	367,428		0
9			3.9	9 Total Full-Time Equivalent (FTE)	3.4	3.4		
10				10 MATERIALS AND SERVICES				10
11	1,094	523	1,000	11 Permits, Licenses & Fees	1,020	1,020		11
12	0	205	0	12 Advertising and Promotion	480	480		12
13	14,252	13,531	12,000	13 Outside Services	15,000	15,000		13
14	0	1,887	0	14 Outside Services	0	0		14
15	536	0	0	15 Equipment Rental Expenses	0	0		15
16	8,683	8,106	9,600	16 Fuel & Oil	9,600	9,600		16
17	0	60	1,000	17 Gifts	1,000	1,000		17
18	320	480	600	18 Office Supplies	600	600		18
19	0	31	0	19 Postage & Shipping	120	120		19
20	31	0	0	20 Bank & Credit Card Fees	0	0		20
21	382	448	420	21 Printing and Copy Services	420	420		21
22	730	254	730	22 Materials & Parts	1,200	1,200		22
23	3,855	6,237	480	23 Furniture & Office Equipment	1,200	1,200		23
24	1,851	1,040	900	24 Tools & Equipment	900	900		24
25	920	1,753	2,040	25 Operating Supplies	1,200	1,200		25
26	6,310	2,602	1,440	26 Coveralls/ Uniforms	2,400	2,400		26
27	918	791	540	27 Utilities - Electricity	780	780		27
28	1,995	2,240	1,980	28 Utilities – Telephone	2,520	2,520		28
29	918	995	984	29 Utilities – Internet	1,920	1,920		29
30	1,102	700	400	30 Training, Seminars, Employee Development	883	883		30
31	984	467	504	31 Travel & Meal Expense	504	504		31
32	179	0	120	32 Staff & Commission Mileage	120	120		32
33	45,060	42,350	34,738	33 TOTAL MATERIALS AND SERVICES	41,867	41,867		0
34				34 CAPITAL OUTLAY				34
35		70,683	125,000	35 Capital Outlay - Machinery & Equipment	107,153	107,153		35
36	7,965	70,683	125,000	36 TOTAL CAPITAL OUTLAY	107,153	107,153		0
37	336,575	421,187	486,712	37 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	516,448	516,448		0

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: WATERFRONT WEST - PIERS & PROPERTIES	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	22,780		2
3	96,446	169,040	161,632	3	Salary & Wages – Admin	143,658	143,658		3
4	212,388	272,129	302,547	4	Salary & Wages – Maintenance	305,040	305,040		4
5	52,854	0	0	5	Salary & Wages – Dredge	0	0		5
6	31,171	37,000	41,943	6	Payroll Taxes	40,078	40,078		6
7	118,918	153,807	177,166	7	Health & Welfare	200,260	200,260		7
8	51,151	62,116	63,926	8	Pension	67,363	67,363		8
9	7,002	5,428	6,112	9	Workers Compensation	4,868	4,868		9
10	598,474	715,824	782,594	10	TOTAL PERSONNEL SERVICES	784,047	784,047	0	10
11			8.5	11	Total Full-Time Equivalent (FTE)	4.7	4.7		11
12				12	MATERIALS AND SERVICES				12
13	35,065	30,985	26,704	13	Insurance Expense	0	0		13
14	59,637	2,715	1,008	14	DSL Land Rent	1,000	1,000		14
15	32,265	11,856	17,200	15	Permits, Licenses & Fees	14,000	14,000		15
16	164	412	240	16	Advertising and Promotion	240	240		16
17	247,502	283,934	250,000	17	Outside Services	210,000	210,000		17
18	3,637	2,257	1,277	18	Dues & Subscriptions	2,300	2,300		18
19	38,865	36,556	30,120	19	Janitorial Services	41,085	41,085		19
20	178	375	360	20	Gifts	360	360		20
21	12,741	6,240	6,000	21	Equipment Rental Expenses	4,800	4,800		21
22	31,697	4,351	5,000	22	Fuel & Oil	4,140	4,140		22
23	41	81	120	23	Office Supplies	120	120		23
24	54	121	120	24	Postage & Shipping	180	180		24
25	729	540	720	25	Bank & Credit Card Fees	10,640	10,640		25
26	126	2,392	1,320	26	Printing and Copy Services	2,520	2,520		26
27	36,203	26,354	32,000	27	Materials & Parts	45,600	45,600		27
28	949	10,372	180	28	Furniture & Office Equipment	10,200	10,200		28
29	8,263	14,258	20,000	29	Tools & Equipment	14,400	14,400		29
30	11,390	14,528	18,000	30	Operating Supplies	14,800	14,800		30
31	2,910	2,868	3,390	31	Coveralls/ Uniforms	3,360	3,360		31
32	528	681	0	32	Software & Online Subscriptions	690	690		32
33	94,697	72,056	108,515	33	Utilities - Electricity	80,000	80,000		33
34	1,129,983	1,129,873	1,211,096	34	Utilities - Water/Sewer	1,396,000	1,396,000		34
35	5,207	6,748	7,500	35	Utilities - Gas	6,800	6,800		35
36	17,675	26,516	15,296	36	Utilities - Garbage	20,340	20,340		36
37	15,985	12,146	14,035	37	Utilities – Telephone	8,157	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: WATERFRONT WEST - PIERS & PROPERTIES	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	0	38
39	28,420	18,477	20,000	39	Legal Fees	20,900	20,900	39
40	0	0	6,000	40	Other Professional Fees	0	0	40
41	45,728	5,135	8,000	41	Special Environmental Services	11,000	11,000	41
42	107,534	45,905	86,787	42	Longshore Labor Wages	110,000	110,000	42
43	10,488	5,173	15,964	43	Longshore Labor Workers Comp	11,000	11,000	43
44	3,054	2,580	1,120	44	Travel & Meal Expense	2,800	2,800	44
45	500	750	480	45	Trade Show & Convention Fees	750	750	45
46	335	0	480	46	Staff & Commission Mileage	0	0	46
47	0	10,644	0	47	Bad Debt Expense	0	0	47
48	1,991,215	1,795,845	1,918,632	48	TOTAL MATERIALS AND SERVICES	2,048,182	2,048,182	0
49				49	CAPITAL OUTLAY			
50	343,110			50	Capital Outlay - Land & Land Improvements	1,367,350	1,367,350	50
51	138,712	338,909	1,748,000	51	Capital Outlay - Buildings & Structures	380,000	380,000	51
52	28,943	220,079		52	Capital Outlay - Machinery & Equipment	0	0	52
53	863			53	Capital Outlay - Furniture, Fixtures, & Office Eq	0	0	53
54	17,885			54	Capital Outlay - Intangible Assets	0	0	54
55	876,306	869,977		55	Capital Outlay - Construction in Progress	0	0	55
56	1,405,819	1,428,964	1,748,000	56	TOTAL CAPITAL OUTLAY	1,747,350	1,747,350	0
57	3,995,508	3,940,633	4,449,226	57	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	4,579,579	4,579,579	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	0		2
3	0	7,100	0	3	Salary & Wages – Admin	0	0		3
4	210	544	0	4	Payroll Taxes	0	0		4
5	0	2,014	0	5	Health & Welfare	0	0		5
6	333	1,930	0	6	Pension	0	0		6
7	0	38	0	7	Workers Compensation	0	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	0		11
12	0	24	0	12	Utilities - Water/Sewer	0	0		12
13	3,120	8,789	0	13	Longshore Labor Wages	0	0		13
14	0	753	0	14	Longshore Labor Workers Comp	0	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	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	46,313		2
3	8,200	13,949	14,683	3 Salary & Wages – Admin	39,094	39,094		3
4	2,576	2,346	3,736	4 Payroll Taxes	7,229	7,229		4
5	2,797	4,028	4,231	5 Health & Welfare	12,373	12,373		5
6	3,883	4,348	4,659	6 Pension	10,619	10,619		6
7	71	49	579	7 Workers Compensation	899	899		7
8	37,370	42,950	57,156	8 TOTAL PERSONNEL SERVICES	116,527	116,527	0	8
9			3.7	9 Total Full-Time Equivalent (FTE)	1.0	1.0		9
10				10 MATERIALS AND SERVICES				10
11	1,357	0	0	11 Merchandise and Misc Resale Expense	0	0		11
12	0	698	240	12 Advertising and Promotion	1,200	1,200		12
13	5,776	1,080	3,780	13 Outside Services	5,860	5,860		13
14	6,500	5,500	6,500	14 Dues & Subscriptions	6,500	6,500		14
15	658	466	400	15 Gifts	1,200	1,200		15
16	0	19	0	16 Postage & Shipping	0	0		16
17	263	0	0	17 Bank & Credit Card Fees	240	240		17
18	0	583	0	18 Printing and Copy Services	120	120		18
19	100	212	350	19 Materials & Parts	350	350		19
20	1,641	1,661	0	20 Furniture & Office Equipment	1,200	1,200		20
21	1,040	40	0	21 Operating Supplies	240	240		21
22	0	0	6,750	22 Utilities - Water/Sewer	7,625	7,625		22
23	13,342	4,417	11,000	23 Utilities - Garbage	8,250	8,250		23
24	0	0	0	24 Utilities - Internet	1,320	1,320		24
25	25,200	25,200	25,200	25 Other Professional Fees	25,200	25,200		25
26	142,598	131,812	104,778	26 Longshore Labor Wages	112,529	112,529		26
27	12,426	9,069	9,587	27 Longshore Labor Workers Comp	11,253	11,253		27
28	4,216	(560)	2,000	28 Longshore Labor Unemployment Tax	2,000	2,000		28
29	5,552	9,767	5,500	29 Travel & Meal Expense	9,500	9,500		29
30	263	0	0	30 Staff & Commission Mileage	0	0		30
31	0	40,738	0	31 Bad Debt Expense	0	0		31
32	220,931	230,704	176,085	32 TOTAL MATERIALS AND SERVICES	194,587	194,587	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	311,114	0	35

DETAILED REQUIREMENTS

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

FORM

LB-30

General Fund

Port of Astoria

(Fund)

(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	221,635		2
3	11,955	12,087	17,252	3	Payroll Taxes	18,839	18,839		3
4	70,850	78,596	133,976	4	Health & Welfare	128,499	128,499		4
5	19,276	20,067	23,710	5	Pension	27,145	27,145		5
6	5,296	4,165	4,311	6	Workers Compensation	4,315	4,315		6
7	255,732	264,792	382,219	7	TOTAL PERSONNEL SERVICES	400,433	400,433	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	1,500		10
11	195	430	204	11	Advertising and Promotion	700	700		11
12	36,538	21,360	25,020	12	Outside Services	45,000	45,000		12
13	0	0	1,200	13	Janitorial Services	0	0		13
14	95	194	180	14	Gifts	30	30		14
15	0	0	1,200	15	Equipment Rental Expenses	1,464	1,464		15
16	2,485	4,847	5,040	16	Fuel & Oil	5,500	5,500		16
17	160	129	240	17	Office Supplies	250	250		17
18	104	467	156	18	Postage & Shipping	500	500		18
19	9,820	11,470	16,920	19	Bank & Credit Card Fees	20,730	20,730		19
20	136	119	156	20	Printing and Copy Services	150	150		20
21	8,748	4,793	3,600	21	Materials & Parts	5,000	5,000		21
22	759	0	504	22	Furniture & Office Equipment	500	500		22
23	8,616	11,388	5,400	23	Tools & Equipment	12,000	12,000		23
24	13,624	14,024	15,000	24	Operating Supplies	15,000	15,000		24
25	664	1,522	2,400	25	Coveralls/ Uniforms	1,800	1,800		25
26	450	600	600	26	Software & Online Subscriptions	600	600		26
27	23,990	36,046	30,000	27	Utilities - Electricity	36,000	36,000		27
28	0	189	504	28	Utilities - Water/Sewer	1,000	1,000		28
29	8,331	8,498	12,000	29	Utilities - Garbage	12,000	12,000		29
30	710	885	1,008	30	Utilities - Telephone	1,000	1,000		30
31	0	0	0	31	Utilities - Internet	1,320	1,320		31
32	1,938	3,075	3,000	32	Utilities - Other	4,000	4,000		32
33	1,464	1,929	2,100	33	Legal Fees	2,200	2,200		33
34	0	0	0	34	Special Environmental Services	15,000	15,000		34
35	280	2,568	5,000	35	Travel & Meal Expense	2,500	2,500		35
36	0	356	500	36	Staff & Commission Mileage	500	500		36
37	443	504	800	37	Event Expenses	1,000	1,000		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 - 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	0		38
39	119,549	162,977	132,852	39	TOTAL MATERIALS AND SERVICES	187,244	187,244	0	39
40				40	CAPITAL OUTLAY				40
41	37,423	67,196	775,000	41	Capital Outlay - Land & Land Improvements	700,000	700,000		41
42	19,293	45,169	1,377,000	42	Capital Outlay - Machinery & Equipment	4,335,480	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	5,035,480	0	45
46	581,476	560,484	2,667,071	46	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	5,623,157	5,623,157	0	46

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DETAILED REQUIREMENTS

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

FORM

LB-30

General Fund

Port of Astoria

(Fund)

(Name of Municipal Corporation)

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

	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	141,879	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	285,746	0	45

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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: WATERFRONT EAST - MARINAS	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	211,233	215,203	226,445	2 Salary & Wages – General	247,027	247,027		2
3	17,025	17,332	19,248	3 Payroll Taxes	20,997	20,997		3
4	64,019	67,213	81,102	4 Health & Welfare	85,403	85,403		4
5	27,298	29,008	26,452	5 Pension	30,255	30,255		5
6	7,601	5,818	4,810	6 Workers Compensation	4,809	4,809		6
7	327,177	334,576	358,057	7 TOTAL PERSONNEL SERVICES	388,491	388,491	0	7
8			3.0	8 Total Full-Time Equivalent (FTE)	3.0			8
9				9 MATERIALS AND SERVICES				9
10	0	0	0	10 Insurance Expense	14,096	14,096		10
11	43,974	41,070	39,300	11 DSL Land Rent	42,475	42,475		11
12	4,325	4,500	2,200	12 Permits, Licenses & Fees	5,000	5,000		12
13	195	1,119	250	13 Advertising and Promotion	500	500		13
14	40,966	40,048	60,000	14 Outside Services	60,000	60,000		14
15	515	515	800	15 Dues & Subscriptions	800	800		15
16	10,569	11,513	16,125	16 Janitorial Services	16,125	16,125		16
17	343	246	250	17 Gifts	200	200		17
18	3,866	0	2,200	18 Equipment Rental Expenses	2,464	2,464		18
19	2,208	1,747	2,000	19 Fuel & Oil	1,650	1,650		19
20	582	609	1,200	20 Office Supplies	1,200	1,200		20
21	105	224	250	21 Postage & Shipping	250	250		21
22	26,219	26,093	27,836	22 Bank & Credit Card Fees	29,879	29,879		22
23	1,066	583	1,500	23 Printing and Copy Services	2,000	2,000		23
24	22,465	12,841	26,500	24 Materials & Parts	25,000	25,000		24
25	805	812	1,900	25 Furniture & Office Equipment	1,500	1,500		25
26	9,539	2,343	4,200	26 Tools & Equipment	4,200	4,200		26
27	4,526	11,390	12,000	27 Operating Supplies	11,000	11,000		27
28	1,994	1,951	1,500	28 Coveralls/ Uniforms	2,600	2,600		28
29	900	1,200	1,200	29 Software & Online Subscriptions	1,200	1,200		29
30	301,081	249,977	330,000	30 Gas COS	352,380	352,380		30
31	120,533	115,386	136,000	31 Diesel COS	150,000	150,000		31
32	50,077	55,242	51,000	32 Utilities - Electricity	52,000	52,000		32
33	5,516	7,030	3,500	33 Utilities - Water/Sewer	12,000	12,000		33
34	818	1,007	900	34 Utilities - Gas	1,200	1,200		34
35	6,983	9,150	17,700	35 Utilities - Garbage	17,000	17,000		35
36	2,514	2,476	2,400	36 Utilities – Telephone	2,400	2,400		36
37	607	650	650	37 Utilities – Internet	1,320	1,320		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 - 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	5,000	38
39	0	0	0	39	Special Environmental Services	2,000	2,000	39
40	162	862	1,800	40	Travel & Meal Expense	1,000	1,000	40
41	1,196	0	1,000	41	Trade Show & Convention Fees	1,000	1,000	41
42	159	0	500	42	Staff & Commission Mileage	500	500	42
43	0	0	150	43	Event Expense	150	150	43
44	0	58,094	0	44	Bad Debt Expense	0	0	44
45	679,617	660,445	751,811	45	TOTAL MATERIALS AND SERVICES	820,089	820,089	0 45
46				46	CAPITAL OUTLAY			46
47	67,962	882,605	1,168,358	47	Capital Outlay - Land & Land Improvements	967,850	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	967,850	0 50
51	1,083,495	1,884,398	2,278,226	51	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	2,176,430	2,176,430	0 51

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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>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				1 PERSONNEL SERVICES				1
2	148,966	144,360	148,902	2 Salary & Wages – General	183,091	183,091		2
3	66,411	97,287	96,066	3 Salary & Wages – Admin	87,786	87,786		3
4	10,838	5,748	0	4 Salary & Wages – Maintenance	0	0		4
5	18,232	19,657	20,822	5 Payroll Taxes	23,015	23,015		5
6	72,885	78,704	87,940	6 Health & Welfare	89,467	89,467		6
7	32,136	33,895	31,530	7 Pension	37,590	37,590		7
8	4,456	4,523	3,893	8 Workers Compensation	4,792	4,792		8
9	353,924	384,175	389,153	9 TOTAL PERSONNEL SERVICES	425,741	425,741	0	9
10			2.8	10 Total Full-Time Equivalent (FTE)	2.8	2.8		10
11				11 MATERIALS AND SERVICES				11
12	0	3,076	3,000	12 Merchandise and Misc Resale Expense	3,000	3,000		12
12	5,500	5,812	5,500	12 Insurance Expense	5,917	5,917		12
13	2,282	2,295	2,295	13 Property & Other Taxes	2,400	2,400		13
14	4,882	6,856	7,500	14 Permits, Licenses & Fees	10,000	10,000		14
15	0	5,456	600	15 Advertising and Promotion	5,400	5,400		15
16	92,319	103,354	90,000	16 Outside Services	90,000	90,000		16
17	415	155	395	17 Dues & Subscriptions	155	155		17
18	3,975	4,275	4,500	18 Janitorial Services	5,220	5,220		18
19	553	246	250	19 Gifts	200	200		19
20	16,917	28,200	28,200	20 Equipment Rental Expenses	28,200	28,200		20
21	6,170	5,720	6,240	21 Fuel & Oil	6,600	6,600		21
22	835	1,203	1,200	22 Office Supplies	1,200	1,200		22
23	82	165	180	23 Postage & Shipping	180	180		23
24	33,620	31,593	38,930	24 Bank & Credit Card Fees	37,595	37,595		24
25	270	2,644	270	25 Printing and Copy Services	264	264		25
26	20,442	10,884	21,600	26 Materials & Parts	14,400	14,400		26
27	8,811	5,565	4,800	27 Furniture & Office Equipment	4,800	4,800		27
28	11,066	3,168	12,000	28 Tools & Equipment	4,500	4,500		28
29	4,204	15,849	12,000	29 Operating Supplies	12,000	12,000		29
30	1,551	716	1,200	30 Coveralls/ Uniforms	600	600		30
30	2,480	2,175	2,580	30 Software & Online Subscriptions	1,380	1,380		30
31	256,977	216,585	290,422	31 AV Fuel COS	277,770	277,770		31
32	565,967	481,415	594,356	32 JET A Fuel COS	671,562	671,562		32
33	28,700	33,677	30,000	33 Utilities - Electricity	33,930	33,930		33
34	263,725	298,794	388,263	34 Utilities - Water/Sewer	253,268	253,268		34
35	1,604	1,840	1,650	35 Utilities - Gas	1,900	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	3,240	36
37	3,253	3,228	3,250	37	Utilities - Telephone	3,240	3,240	37
38	1,680	1,680	1,680	38	Utilities - Internet	1,680	1,680	38
39	1,450	1,590	1,560	39	Utilities - Other	1,680	1,680	39
40	3,354	2,394	3,500	40	Legal Fees	3,600	3,600	40
41	14,147	1,922	10,000	41	Special Environmental Services	7,000	7,000	41
42	132	680	0	42	Training, Seminars, Employee Development	355	355	42
43	1,140	2,954	1,740	43	Travel & Meal Expense	1,740	1,740	43
44	195	160	205	44	Trade Show & Convention Fees	200	200	44
45	278	360	680	45	Staff & Commission Mileage	600	600	45
46	9,445	13,554	0	46	Event Expense	15,000	15,000	46
47	1,371,333	1,303,408	1,573,546	47	TOTAL MATERIALS AND SERVICES	1,510,776	1,510,776	0
48				48	CAPITAL OUTLAY			
49	165,756	488,032	332,986	49	Capital Outlay - Land & Land Improvements	1,177,200	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	1,177,200	0
57	2,084,889	2,550,337	2,815,385	57	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	3,113,717	3,113,717	0

150-504-030 (Rev 11-18)

**MEETING MINUTES
APRIL 21, 2026**

PORT OF ASTORIA
WORKSHOP SESSION
COMMISSION CHAMBERS
422 GATEWAY AVE., SUITE 100
ASTORIA, OR 97103

Call to Order

Chairman Rohne called the Workshop Session to order at 4:00 PM.

Roll Call

Commissioners Present: Robert Stevens; Dirk Rohne; James Campbell; Tim Hill; and Thaddeus Fickel

Staff Present: Deputy Director Matt McGrath; Terminal & Customer Support Manager Sue Transue; Office Manager Dianna Delgado; Port Grant-Writer Shane Jensen.

Port Counsel: Eileen Eakins was not present.

Also Attending: Jay Corella of *The Daily Astorian*; Budget Committee Member Steve Kraske; Finance Committee Member David Oser; Greg Morrill of Bergerson Construction; Joel Bergeman of Bergeman Construction; Oregon Department of State Lands Proprietary Coordinator Dario Frisone via zoom; Oregon Department of State Lands Operations Manager Brandy Bryant via zoom; Kelsey Balensifer and Rob Seitz.

Pledge of Allegiance

Changes/Additions to the Agenda

No changes were made to the agenda.

Public Comment

No public comment was received.

Advisory

6a. Pier 2 Mitigation Update – Shane Jensen

- AVH Consulting Grant Writer Shane Jensen provided an update regarding the Pier 2 West Rehabilitation Project mitigation site and a recently identified 1957 easement between Clatsop County and the U.S. Army Corps of Engineers related to the Skipanon Peninsula. Jensen explained that the issue was raised through the Corps' Section 408 review process in March. For the full discussion, refer to the meeting audio.
 - Jensen reported that Ironmark Surveying confirmed the mitigation site falls within the easement area based on legal descriptions and GIS data. However, the Department of State Lands (DSL) believes state ownership may predate county ownership, which could impact the validity of the easement. DSL and Department of Justice counsel are currently reviewing the ownership history.

- The Port was able to obtain the title reports from Ticor Title, but the 1957 ownership document included in the report was unreadable.
- Commissioners discussed the scope of the easement, potential impacts to the project, and possible outcomes depending on whether the easement is determined to be valid. Jensen explained that the mitigation footprint is less than one acre within a larger 237-acre tract and would likely not materially interfere with dredge spoil activities.
- Commissioners discussed the uncertainty surrounding the review timeline and emphasized the urgency of resolving the issue due to risks facing Pier 2. Coordination with DSL, DOJ, and the federal delegation may be necessary if delays continue.

Action Items

7a. DSL Draft Waterway Easement

- A 30-year waterway easement covering state-owned waterways that are currently occupied by airport approach infrastructure for runway 26, was presented to the Commission by Dario Frisone with DSL. The easement was triggered during review of the culvert/tide-gate replacement application, which revealed that there is existing airport infrastructure on DSL land without current authorization.
- Full compensation must be paid upfront since DSL cannot issue the easement with annual payments under current rules. If not approved, DSL could pursue trespass for unauthorized use of state lands. Refer to the meeting audio for the full discussion.

Commissioner Campbell moved to approve the 30-year State Waterway Easement No. 65395-EA from the Department of State Lands and authorize payment in the amount of \$31,141.03.

Commissioner Stevens seconded. The motion carried 5-0 amongst the Commissioners present. Votes were as follows: Stevens – Aye, Fickel – Aye, Rohne – Aye, Campbell – Aye, Hill – Aye.

Commission Comments

Commissioner Campbell commented on the following:

- Requested a report regarding the Deputy Director's Port-related trip to Iceland and asked what the purpose of the visit was. Deputy Director, Matt McGrath clarified that the trip would take place on the week of April 27th and a debrief will be placed on a future meeting agenda.

Commissioner Stevens commented on the following:

- Reported that HB 4177 related to public meetings and serial communications was vetoed by the Governor.
- Attended the Clatsop Community College Foundation dinner and encouraged more Port representation.
- Noted seeing an RFP published in The Astorian for the Pier 3 haul-out repairs and upgrades. McGrath explained that the work would strengthen the ways to be able to support a 150-ton travel lift, up from the current 88-ton lift. The work will require new piles and prestressed concrete panels.

Commissioner Fickel commented on the following:

- Noticed recent fuel price fluctuations and noted that there have been significant increases in auto fuel in the region and asked whether aviation fuel prices should be adjusted more frequently. McGrath explained that the prices are adjusted often according to the cost of fuel.

Commissioner Hill did not have anything to report.

Commissioner Rohne commented on the following:

- Attended the Astoria School District’s Vocational FFA Banquet. The program includes over 400 middle and high school students and provides opportunities to learn skills such as parliamentary procedure, Robert’s Rules of Order, among others.

Executive Director Comments

- The Port hosted the Northwest Marine Terminals Association conference in Astoria last week. Appreciation was extended to Sue Transue and Stacy Bandy, who led the tours for the conference attendees. He noted that the conference coincided with a cruise ship arrival, adding to the activity on the waterfront.
- Shared a letter the Port received from a visiting boater, Ben Grudenskaskas, who traveled from the East Coast to purchase a vessel in Astoria. The letter expressed strong praise for the professionalism, skill, and customer service demonstrated by Boatyard manager Brendon Stock and boatyard member Billy Burgher. Isom stated receiving such positive feedback from customers is meaningful and reflects the quality of work performed by the Boatyard team.
- Isom informed the commission that May will be a busy meeting month due to the annual budget process. Finance and HR Director Melanie Howard has been working extensively to prepare the proposed budget for FY 2026-27. Isom thanks Howard her for the considerable effort involved in assembling the annual budget.

Upcoming Meeting Dates

- Finance Committee Meeting – May 4, 2026, 12:00 PM
- Regular Meeting – May 5, 2026, at 4:00 PM
- Budget Committee Meeting – May 13, 2026, at 1:00 PM
- Airport Advisory Committee Meeting – May 18, 2026, 4:00 PM
- Workshop Session – May 19, 2026, at 4:00 PM
- Tentative Budget Committee Meeting – May 20, 2026, 1:00 PM

Adjourned:

Chairman Rohne adjourned the meeting at 5:03 PM.

APPROVED:

ATTEST:

Dirk Rohne, Board Chairman
Board of Commissioners

Thaddeus Fickel, Secretary
Board of Commissioners

Respectfully submitted by:
Dianna Delgado, Office Manager
Katie Brown, Administrative Assistant

June 2, 2026

Date Approved by Commission

**MEETING MINUTES
MAY 04, 2026**

PORT OF ASTORIA
FINANCE ADVISORY COMMITTEE MEETING
COMMISSION CHAMBERS
422 GATEWAY AVE., SUITE 100
ASTORIA, OR 97103

Call to Order:

The meeting was called to order at 12:00 PM by David Oser.

Roll Call:

Committee Members Present: David Oser; John Lansing; Cliff Fick; Marissa Chapman; and Finance and HR Director Melanie Howard.

Commissioners Present: Robert Stevens, Jim Campbell and Tim Hill.

Changes/ Additions to Agenda

Financial Review

Finance & HR Director Melanie Howard reviewed year-to-date performance (July 2025 through March 2026)

- There was an operating net gain of \$1.2M and an overall loss of \$538K, which is consistent with seasonal patterns. Stronger revenues typically start in April through August (cruise, marina, airport) and property tax revenue arrives in November.
- Dockage revenue continues to be down but is performing moderately.
- Boatyard haul-out revenue continues to outperform, rising from \$300K several years ago to \$1M annually.
- Compared to last year, bottom-line results are better due to lower capital spending and higher grant matching this year; last year included the Bales Hangar purchase of \$300K.
- Materials & services are trending over budget; a supplemental budget might be presented to the Commission in June.
- Fuel price margins are typically managed via pass-through pricing rather than hedging.
- Capital projects: Pier 2 West Emergency Repairs were budgeted at \$500K and totaled \$735K.
- Cash flow remains tight; Howard maintains \$300K–\$500K in operating accounts and monitors transfers to the investment fund.

John Lansing moved to recommend that the financial statement for Q1-Q3 FY2025-26 be presented to the Commission for approval. David Oser seconded. The motion carried unanimously.

Enterprise Resource Planning (ERP) Solution

- Howard presented an overview of the Port's ongoing ERP software review process and discussed the need to modernize the Port's existing systems currently used for accounting, marina operations, and other departments. Howard explained that the Port's current QuickBooks-based system relies

heavily on manual processes, lacks integration between departments, and limits operational efficiency, reporting capabilities, and customer service functions.

- Howard noted that the proposals received for the ERP systems vary significantly in both cost and complexity, ranging from a basic financial software replacement to more comprehensive operational platforms for multiple departments. Oracle NetSuite is the most expensive, followed by Elite Dynamics, and lastly Tyler Technologies being the cheapest option.
- Committee members discussed implementation challenges, staff training, long-term efficiencies, improvements, reservation capabilities, enhancements to reporting, and potential operational and financial benefits.
- Additional discussion occurred regarding balancing overall value with budget considerations.
- Howard will continue evaluating the proposals through the RFP scoring process and anticipates bringing an intent to award recommendation before the Commission after completing the vendor evaluations.

Discuss cruise ship activity and potential

- Howard provided five years of cruise ship revenue data, with adjustments for atypical events such as long-term moorage and extended vessel stays.
 - FY2022: \$570K
 - FY2023: \$852K
 - FY2024: \$810K
 - FY2025: \$644K
 - FY2026: Trending similar to FY2025
- Cruise ship revenue peaked during fiscal years 2023 and 2024 and has since then declined due to the loss of several cruise ship reservations, particularly larger cruise ships previously arriving from Victoria, B.C.
- Committee members discussed factors contributing to the decline in cruise ship traffic, including changes to U.S. Customs and Border Protection (CBP) passenger processing procedures for vessels arriving from foreign ports; the updated process created significant delays for passengers disembarking in Astoria. The subsequent cruise ship cancellations had broad economic impacts on the Port, local businesses, the city, County, and tourism-related groups.
- The Committee discussed opportunities to improve cruise ship marketing, coordinate with local partners and stakeholders, re-visit cruise-related fee structures, and explore strategies to increase cruise ship visits. The Port has been in discussions with outside groups for potential cruise industry partnerships and marketing opportunities.

Discussion Items

- The committee briefly discussed the historical State Land Board mitigation requirements and past state actions involving the claims involving the ownership of waterfront property.
- Committee members discussed concerns related to mitigation cost and local financial impacts.
- Additional discussion occurred regarding the Port's ability to communicate and advocate for its position on future mitigation or state-related matters if necessary.

Confirm an Agenda and Date for the Next Meeting

Future agenda items include:

- FY 2025-26 full-year financial results vs. budget
- Banking services analysis
- Cruise business update with CBP/marketing status

Adjourn

Chairman Oser adjourned the meeting at 1:31 PM.

APPROVED:**ATTEST:**

Dirk Rohne, Board Chairman
Board of Commissioners

Thaddeus Fickel, Secretary
Board of Commissioners

Respectfully submitted by:
Katie Brown, Administrative Assistant
Dianna Delgado, Office Manager

June 2, 2026

Date Approved by Commission

DRAFT

**MEETING MINUTES
MAY 5, 2026**

PORT OF ASTORIA
REGULAR MEETING
COMMISSION CHAMBERS
422 GATEWAY AVE., SUITE 100
ASTORIA, OR 97103

Call to Order

Chairman Rohne called the Regular Meeting to order at 4:00 PM.

Roll Call

Commissioners Present: Dirk Rohne; Robert Stevens; Jim Campbell; and Thaddeus Fickel. Tim Hill was absent.

Staff Present: Executive Director Will Isom; Deputy Director Matt McGrath; Terminal and Customer Support Manager Sue Transue; and Office Manager Dianna Delgado.

Port Counsel: Eileen Eakins was not present at this session.

Also Attending: Budget Committee member Steve Kraske, and Jay Corella of *The Daily Astorian*.

Pledge of Allegiance

Changes/Additions to the agenda

Action Item 8c., Executive Director Contract Extension, was removed from the agenda and postponed to the May 19 Workshop Session.

Public Comment for items on the agenda

No public comment was received.

Consent Calendar

The Consent Calendar consisted of the following:

- Meeting Minutes – Regular Meeting 04/07/2026
- Financials – April 2026
- Event Calendar – May 2026

Commissioner Stevens moved to approve the Consent Calendar, consisting of the meeting minutes, April Financial Reports and the May 2026 event calendar. Commissioner Campbell seconded. The motion carried 4-0 amongst the Commissioners present.

Votes were as follows: Stevens – Aye, Rohne – Aye, Campbell – Aye, Fickel – Aye.

Action Items

8a. Lease Renewal – NOAA

Terminal and Customer Support Manager Sue Transue presented a renewal to the airside lease agreement with NOAA at the Airport. The lease covers approximately 2,675 sq. feet of land, which NOAA utilizes for the installation and operation of government-owned wind program equipment. The renewed lease is scheduled to begin June 1, 2026, and conclude on May 31, 2036.

Commissioner Campbell moved to approve the lease agreement between the Port of Astoria and NOAA as presented. Commissioner Fickel seconded. The motion carried 4-0 amongst the Commissioners present.

Votes were as follows: Stevens – Aye, Rohne – Aye, Campbell – Fickel – Aye.

8b. Business Oregon Grant Award – East Mooring Basin Dredge Permitting

- Deputy Director Matt McGrath presented the Business Oregon grant award related to ongoing challenges with securing dredge permits for the East Mooring Basin. McGrath explained that delays have largely been caused by conflicts within the City of Astoria’s zoning codes, creating complications between reviewing agencies, including the Department of State Lands (DSL), U.S. Army Corps of Engineers, and the City of Astoria.
- To help move the permitting process forward, the Port engaged Walker Macy, Winterbrook, and Moffatt & Nichol to develop a proposal aimed at addressing the zoning inconsistencies. The total project cost is approximately \$35,000, with Business Oregon contributing \$26,250 and the Port responsible for the remaining \$8,750.
- McGrath also noted a correction to Exhibit B of the agreement, clarifying that the project involves in-water disposal rather than upland disposal. Business Oregon representatives Becky Bryan and Melanie Olson were recognized for their continued assistance and support.

Commissioner Fickel moved to approve the Business Oregon Grant Agreement in the amount of \$26,250 for the East Mooring Basin Dredge Permitting project. Commissioner Stevens seconded. The motion carried 4-0 amongst the Commissioners present.

Votes were as follows: Stevens – Aye, Fickel – Aye, Rohne – Aye, Campbell – Aye.

Public Comment for items not on the agenda

No public comment was received.

Commission Reports

Commissioner Fickel commented on the following:

- Recognized the large community effort behind the Astoria High School Prom at the Astoria Column, and commended the leadership students, bus drivers, volunteers, donors, and sponsors.

Commissioner Rohne commented on the following:

- Attended Columbia Memorial Hospital Foundation auction and noted that there was strong participation from the community.

Commissioner Stevens commented on the following:

- Thanked the Port staff for their work at the Crab Expo.
- Attended the Finance Committee meeting and reported that the Port’s current software system consisting of QuickBooks is outdated and no longer adequately supports operational needs. To evaluate potential upgrades Port staff received presentations from NetSuite and Elite Dynamics. While both options would significantly improve the system integration and efficiency, Stevens noted that the new software would require substantial and ongoing budget commitment.
- Discussed declining cruise ship visits.

Commissioner Campbell commented on the following:

- Requested an Executive Session at the next meeting to discuss an issue of proprietary nature.

Executive Director Comments

- Attended a second presentation for the ERP software and discussed the need to modernize the Port's software systems used across accounting, marinas, properties, and other departments.
- DEQ requested an update regarding the 2024 enforcement actions on Pier 2 due to stormwater and processing water contamination. Isom noted that the delays in corrections are due to delays in permitting for the disposal site at the Skipanon.

Upcoming Meeting Dates

- Budget Committee Meeting – May 13, 2026, at 1:00 PM
- Workshop Session – May 19, 2026, at 4:00 PM
- Tentative Budget Committee Meeting – May 20, 2026, at 1:00 PM
- Regular Meeting – June 2, 2026, at 4:00 PM

Adjourned

Chairman Rohne adjourned the meeting at 4:23 PM.

APPROVED:**ATTEST:**

Dirk Rohne, Board Chairman
Board of Commissioners

Thaddeus Fickel, Secretary
Board of Commissioners

Respectfully submitted by:
Dianna Delgado, Office Manager
Katie Brown, Administrative Assistant

June 2, 2026
Date Approved by Commission

**MEETING MINUTES
MAY 19, 2026**

PORT OF ASTORIA
WORKSHOP SESSION
COMMISSION CHAMBERS
422 GATEWAY AVE., SUITE 100
ASTORIA, OR 97103

Call to Order

Chairman Rohne called the Workshop Session to order at 4:00 PM.

Roll Call

Commissioners Present: Robert Stevens; Dirk Rohne; James Campbell; and Tim Hill. Thaddeus Fickel was absent.

Staff Present: Executive Director Will Isom; Deputy Director Matt McGrath; Finance and HR Director Melanie Howard; Office Manager Dianna Delgado.

Port Counsel: Eileen Eakins was not present.

Also Attending: Jay Corella of *The Daily Astorian*; Finance Committee Member David Oser; and Garth Schlemlein of Astoria Port Development, LLC.

Pledge of Allegiance

Changes/Additions to the Agenda

Public Comment

No public comment was received.

Action Items

6a. Pacific Office Automation Contract for Boatyard Printer

Melanie Howard presented a proposed five-year lease agreement for a printer at the Boatyard. The contract is for \$22 per month for 60 months. Because the agreement duration exceeds one-year, formal Commission approval is required before execution.

Commissioner Campbell moved to approve the Boatyard printer contract with Pacific Office Automation as presented. Commissioner Stevens seconded. The motion carried 4-0 amongst the Commissioners present.

Votes were as follows: Stevens – Aye, Rohne – Aye, Campbell – Aye, Hill – Aye.

6b. Master Lease Agreement – Astoria Port Development, LLC

Executive Director Isom introduced the Master Lease and Development Option Agreement, describing it as the culmination of a multi-year planning and public engagement process associated with the Waterfront Master Plan. Key points include:

- The Waterfront Master Plan was developed jointly with the City of Astoria approximately five years ago with significant public participation, including large virtual meetings during COVID.

- Multiple proposals were reviewed; Astoria Port Development LLC (formerly Atlin) was selected after an extensive interview and evaluation process. An Exclusive Negotiating Agreement (ENA) preceded the current master lease.
- The agreement covers the overall development area and defines rules for future subleases. The agreement is for 40 years, with safeguards for the Port.
- Any future subleases within the development area will be presented to the Commission for individual approval.
- The duration of the lease agreement is due to financing considerations which require a long-term lease to support lender requirements. At this time, the development team has invested substantial planning funds, including surveyors, planners, and feasibility work.
- The vision includes a hotel, retail space, and a culinary center.
- Commissioners asked questions relating to potential impacts on Pier 1 operations, protection mechanisms for the Port, and cargo viability and long-term impacts on deep-water operations. For full discussion, please refer to the meeting audio.

Commissioner Hill moved to approve the lease agreement between the Port of Astoria and Astoria Port Development, LLC as presented. Commissioner Rohne seconded. The motion carried 3-1 amongst the Commissioners present.

Votes were as follows: Stevens – Aye, Rohne – Aye, Campbell – Nay, Hill – Aye.

Commission Comments

Commissioner Campbell commented on the following:

- Currently testing out a new chair for the Commissioners in the Commission Chambers to upgrade their seating.

Commissioner Stevens commented on the following:

- Participated in the plaque exchange for the Brilliant Lady cruise inaugural visit and recognized staff Katie Brown and Dianna Delgado for representing the Port at the plaque exchange. Suggested acquiring a glass display case for cruise plaques the Port receives.
- Attended the Budget Committee meeting, praised Melanie Howard and Executive Director Isom for an efficient budget presentation.
- Noted that he attended a Cruise Host meeting as part of his recent activities.

Commissioner Hill did not have anything to report.

Commissioner Rohne commented on the following:

- Offered closing remarks relating to past timber cargo efforts and market realities.

Chairman Rohne recessed the Workshop Session at 4:35 PM to enter Executive Session pursuant to: Review and evaluate the performance of an officer, employee or staff member if the person does not request an open meeting in accordance with ORS 162.660 (2)(i) and 192.660(8).

The Commission reconvened the Workshop Session at 5:30 PM

Action Item:**10. Executive Director Contact Extension**

- Chairman Rohne introduced the Executive Director Contract Extension for approval and stated that he had engaged in extensive conversations with Port stakeholders at the local and state levels and that the feedback he received was unanimously positive. Isom has been performing at an exceptional level, bringing professionalism and much improved operations to the Port.
- Commissioner Hill expressed full agreement with Commissioner Rohne's remarks.
Commissioner Hill moved to approve the Executive Director Contract Extension. Commissioner Stevens seconded. The motion carried 4-0 amongst the Commissioners present. Votes were as follows: Stevens – Aye, Rohne – Aye, Campbell – Aye, Hill – Aye.

Executive Director Comments

The Executive Director did not have any comments.

Upcoming Meeting Dates

- Regular Meeting – June 2, 2026, at 4:00 PM
- Airport Advisory Committee – June 8, 2026, at 4:00 PM
- Workshop Session – June 16, 2026, at 4:00 PM

Adjourned:

Chairman Rohne adjourned the meeting at 5:35 PM.

APPROVED:**ATTEST:**

Dirk Rohne, Board Chairman
Board of Commissioners

Thaddeus Fickel, Secretary
Board of Commissioners

Respectfully submitted by:
Katie Brown, Administrative Assistant
Dianna Delgado, Office Manager

June 2, 2026

Date Approved by Commission



APRIL 2026 FINANCIALS NARRATIVE *

Summary

For July 2025 through April 2026, the Port reported an operating net gain of \$1.47 million, close to budget but \$322,000 behind the prior year. Operating revenue & expense were both 101% of budget, while non-operating revenues were at 97% and non-operating expenses were at 99%. Overall, the Port reported a total net loss of \$413,500, which was \$32,000 short of budget expectations. Compared to the prior year's loss of \$890,000, total profits were up \$476,000, primarily due to higher capital spending in FY2024-25. Looking ahead, the Port is expecting to move from an operating loss to an operating revenue as the Port moves into the busier spring/summer months.

Operating Revenue

- **Dockage:** Under budget by \$61,000 and \$229,000 lower than the previous fiscal year. In FY 2024–25, dockage income associated with the now-ceased log-yard activities totaled \$218,000.
- **Lease & Rentals:** Under budget by \$94,000 and \$63,000 compared to the prior year. While tenant revenue continues to trend upward year-over-year due to new leases and scheduled annual adjustments, income tied to log-yard activities totaled \$121,000 in FY 2024–25.
- **Rebilled Expenses:** Ahead of budget by \$60,500 and prior year by \$279,000. A significant portion of these overages were for water/sewer rebilling, which was offset by an increase in related expenses.
- **Marina & Boatyard:**
 - Boatyard revenue continues to outperform significantly at \$141,000 ahead of budget (118%) and \$223,000 above prior year (132%), reflecting expanded services and strong demand. Five-year comparisons show a threefold increase in year-to-date revenues.
 - Marina revenue was \$26,000 ahead of budget (105%) and \$33,000 ahead of prior year (107%).
- **Fuel Profits:**
 - Marina net fuel profits through April were \$195,500, which was \$10,000 behind budget but \$27,500 ahead of prior year.
 - Airport fuel profits were \$311,700, which was \$14,000 behind budget but \$12,000 ahead of prior year.

Operating Expense

Personnel costs and materials and services were at 95% and 104% of budget, respectively, resulting in a budget difference of \$6,000. The biggest differences were in salary and wages (↓\$116,000), fuel cost of sales (↓\$60,000), water/sewer costs (↑\$127,000), and outside services (↑\$80,000).

Capital Spending

April's capital spending was primarily for Terminal Building Upgrades and T-Hangar Repairs; offset by grant reimbursements; and Pier 2 Fire System Upgrades & Repairs. After grant activity, net capital spending was down \$673,000 from the prior year.

Port of Astoria
Profit & Loss Actual vs. Budget
for April 2026

	Actuals Jul 2025 - Apr 2026	Actuals Jul 2024 - Apr 2025	Budget Jul 2025 - Apr 2026	Budget Variance Through Apr	% of Budget Through Apr	Full '25-'26 Budget
<u>Operating Revenues</u>						
Dockage & Vessel Service	522,579	751,148	583,358	-60,779	90%	872,684
Lease & Rental Income	2,802,744	2,865,447	2,896,881	-94,137	97%	3,474,821
Rebilled Expenses	2,337,756	2,058,904	2,277,168	60,588	103%	3,015,158
Boat Haulout	924,673	701,187	783,883	140,790	118%	1,000,000
Marina Revenues	512,060	478,568	485,650	26,410	105%	690,606
Fuel Sales	1,565,482	1,350,409	1,649,655	-84,173	95%	1,993,536
Ticket Revenues	3,075	2,060	1,839	1,236	167%	2,200
Other Income	81,332	56,680	57,370	23,962	142%	68,057
Total Operating Revenues	8,749,701	8,264,404	8,735,804	13,897	100%	11,117,062
<u>Operating Expenses</u>						
Personnel Services	2,856,596	2,657,492	3,000,883	-144,287	95%	3,643,334
Materials and Services	4,425,349	3,717,083	4,274,754	150,595	104%	5,359,167
Bad Debt Expense	0	99,845	0	0		0
Total Operating Expenses	7,281,945	6,474,421	7,275,637	6,308	100%	9,002,501
Income from Operations	1,467,755	1,789,983	1,460,167	7,588	101%	2,114,561
<u>Non-Operating Revenues</u>						
Property Tax Revenues-Genl Fund	988,696	942,462	1,010,133	-21,437	98%	1,058,242
Timber Tax Revenues	122,580	130,072	155,020	-32,440	79%	186,023
Other County Revenues	280	4,156	7,800	-7,520	4%	7,800
Grants*	957,418	826,543	957,418	0	100%	3,218,736
Settlement	0	0	0	0	0%	0
Interest Income	25,165	20,711	27,880	-2,715	90%	33,450
Total Non-Operating Revenues	2,094,140	1,923,943	2,158,251	-64,112	97%	4,504,251
<u>Total Non-Operating Expenses</u>						
Capital Outlay*	2,739,056	3,281,006	2,739,056	0	100%	6,046,044
Interest Expense	313,441	350,001	327,026	-13,585	96%	405,048
Principal Expense	922,949	972,832	933,446	-10,497	99%	1,226,211
Total Non-Operating Expenses	3,975,446	4,603,839	3,999,528	-24,082	99%	7,677,303
Net Income (Loss)	-413,551	-889,912	-381,110	-32,441	91%	-1,058,491

**Capital Outlay/Grants year-to-date budget set to match Revenue/Expense, not seasonally adjusted.

Port of Astoria

Balance Sheet

as of April 2026

April 30, 2026

ASSETS

Current Assets

Cash & Cash Equivalents

Cash Funds	745
Operating Account #1442	475,472
Payroll Account #5344	30,035
Money Market #1259	2,786
Restricted AOC4 MMA #0760	264,942
LGIP Savings #6728	428,723
Undeposited Funds	17,263

Total Cash & Cash Equivalents 1,219,966

Accounts Receivable 413,270

Other Current Assets

Grant Receivables	161,784
Inventory	124,879
Prepaid Expenses	203,578
Property Taxes Receivable	46,011
Deferred Pension Outflows	802,257
Deferred OPEB Outflows	95,191
Current Maturities LT Rcvble	2,334,427

Total Other Current Assets 3,768,127

Total Current Assets 5,401,362

Fixed Assets 36,195,605

Other Assets

Long-term Receivables 14,236,116

TOTAL ASSETS **55,833,084**

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable	399,759
Accrued Interest Payable	90,764
Retainage Payable	33,004
Accrued Liabilities	56,587
Accrued Payroll Liabilities	-90
Prepaid Rent	55,840
Deposits and Overpayments	43,694
LT Debt Obligation - Current Portion	1,572,614
Unearned Tenant Improvements	22,800
Deferred Pension Inflows	319,448
Deferred OPEB Inflows	315,367
Deferred Lease Inflows	10,522,834

Total Current Liabilities 13,432,622

Long Term Liabilities

Accrued Vacation Payable	227,980
Accrued Sick Leave	291,331
Notes Payable	11,003,419
Net Pension Liability	1,656,585
OPEB Liability	723,312
Lease Liability	812,516

Port of Astoria

Balance Sheet

as of April 2026

	April 30, 2026
Pollution Remediation AOC 4 Liability	2,936,234
Less Current Portion LT Debt	-1,572,614
Total Long Term Liabilities	16,078,763
Total Liabilities	29,511,386
Equity	
Retained Earnings	26,735,249
Net Income	-413,551
Total Equity	26,321,698
TOTAL LIABILITIES & EQUITY	55,833,084



Capital Projects
 April 2026
 Budget to Actual

DEPARTMENT AND PROJECT		BUDGETED SPENDING & GRANTS			ACTUAL SPENDING & GRANTS				
Department	Description	Adopted Capital Expenditure	Adopted Grant Funding	Adopted POA Expense	Expenses through 04/30/2026	Grants Received through 04/30/2026	Expenses through 04/30/2026 NET OF GRANTS	Estimate of Remaining POA Expense	Priority 9 = Def'd 10 = Comp
WFW	Pier 2 West - Engineering	100,000	-	100,000	10,951	-	10,951	89,049	1
WFW	Pier 2 West NEPA Requirements	50,500	-	50,500	570	-	570	49,930	1
WFW	Pier 2 West Mitigation & Permitting	80,000	60,000	20,000	92,152	37,352	54,800	(34,800)	1
Airport	Terminal Building - Remodel/Upgrades	191,700	143,775	47,925	19,467	12,200	7,267	40,658	2
WFW	Fire System Upgrades	90,000	-	90,000	71,282	-	71,282	18,718	4
WFW - Boatyard	Boatyard Upgrades	25,000	-	25,000	2,346	-	2,346	22,654	5
WFW - Boatyard	Boatyard Expansion - Phase 1	750,000	675,000	75,000	6,398	-	6,398	68,602	8
Security	2025-26 Security Upgrades: Camera and Infrastructure Upgrades	125,000	93,750	31,250	1,110	-	1,110	30,140	9
Airport	Tractor Equipment - Front-end mulcher	8,000	-	8,000	-	-	-	8,000	9
WFE - Marinas	East Mooring Basin Boarding Docks Replacement	405,613	312,322	93,291	1,572	-	1,572	91,719	9
WFW - Boatyard	Boatyard Equipment - Travelift and Misc	1,377,000	1,032,750	344,250	15,886	15,886	-	344,250	9
WFW	Pier 2 East - Repairs based on ODOT reports/bent repairs	500,000	-	500,000	-	-	-	500,000	9
WFW	Gateway Avenue Repair / Restripe	27,500	-	27,500	-	-	-	27,500	9
WFE - Marinas	East Mooring Basin Dredging	762,745	381,373	381,372	972	-	972	380,400	9
Airport	Hangar Maintenance - A Row Rehabilitation	300,000	270,000	30,000	343,829	298,797	45,031	(15,031)	10
WFW	2025-28 CWD Piers Maintenance Dredging	400,000	-	400,000	394,191	-	394,191	5,809	10
Airport	FEMA Equipment: Tractor Equipment - Bat-wing Mower Deck	17,933	-	20,000	17,933	13,450	4,483	15,517	10
Airport	Airport Industrial Park Design	300,000	216,780	83,220	213,863	-	213,863	(130,643)	10
Airport	Tide Gate Feasibility Study	32,986	32,986	-	-	-	-	-	10
WFW	2025-26 Pier 2 West - Emergency Repairs	500,000	-	500,000	736,149	-	736,149	(236,149)	10
	Misc Projects	-	-	-	810,386	578,963	231,423	(231,423)	
	TOTALS	6,043,977	3,218,736	2,827,308	2,739,056	956,648	1,782,408	1,044,900	

Port of Astoria
Vouchers Paid -- Operating Acct

Type	Date	Num	Name	Memo	Credit
102-00 - Cash					
102-02 - CCB Operating #1442					
Bill Pmt -Check	04/21/2026	EFT 1952	PMA	PAY BY WIRE TRANSFER	5,084.20
Check	04/21/2026	EFT 1953	MAPS Credit Union (L&C Bank) - Wi...	PAY BY WIRE TRANSFER	20.00
Check	04/21/2026	EFT 1954	Intuit (cc fees)	Intuit Customer Payment fee	25.47
Bill Pmt -Check	04/21/2026	EFT 1955	Gravity Payments	Merch ID#517924510061062	25.46
Bill Pmt -Check	04/27/2026	EFT 1956	OR PERS	EFT PAYMENT	12,798.96
Bill Pmt -Check	04/27/2026	EFT 1957	OR PERS	EFT PAYMENT	5,212.71
Check	04/28/2026	EFT 1958	PNC Bank National Assoc.		422.20
Bill Pmt -Check	05/06/2026	EFT 1959	Gravity Payments	Merch ID#517924510061062	3,642.46
Check	05/05/2026	EFT 1960	PNC Bank National Assoc.		436.00
Check	05/05/2026	EFT 1961	PNC Bank National Assoc.		77.00
Check	05/05/2026	EFT 1962	Principal National Life Ins Co	Life Insurance - Will Isom	34.68
Check	04/23/2026	EFT 1963	PNC Bank National Assoc.		4,217.66
Bill Pmt -Check	04/22/2026	EFT 1964	AFLAC	BM482	172.04
Bill Pmt -Check	05/06/2026	86423	4K Contractors, Inc.	Project #3513; Port of Astoria T-Hangar Rehabili...	9,943.34
Bill Pmt -Check	05/06/2026	86424	A Coastal Lock & Key, LLC		6.00
Bill Pmt -Check	05/06/2026	86425	Advanced Remediation Technologie...	Job # OR0203-001.001 WMB	5,730.00
Bill Pmt -Check	05/06/2026	86426	Ag-Bag Forage Solutions	Parts & Services	141.30
Bill Pmt -Check	05/06/2026	86427	AKS Engineering & Forestry	Slip 2 Hydrographic Surveying - Inv# 13605	8,750.00
Bill Pmt -Check	05/06/2026	86428	ALS Environmental		1,600.00
Bill Pmt -Check	05/06/2026	86429	America's Phone Guys	Cust #1271	444.63
Bill Pmt -Check	05/06/2026	86430	Astoria High School	2 Pressure Treated Picnic Tables	450.00
Bill Pmt -Check	05/06/2026	86431	AVH Consulting, LLC	PoA_040824	13,826.61
Bill Pmt -Check	05/06/2026	86432	Campbell Environmental	Environmental Services	2,700.00
Bill Pmt -Check	05/06/2026	86433	Canon Financial Services	Cust# 939795	215.00
Bill Pmt -Check	05/06/2026	86434	Cartomation, Inc.	GIS Applications	875.00
Bill Pmt -Check	05/06/2026	86435	Cascade Badge and Emblem of Ore...	Security Badges Inv#APA2026-01	301.00
Bill Pmt -Check	05/06/2026	86436	CenturyLink	Acct # 497163267	122.38
Bill Pmt -Check	05/06/2026	86437	CHS Inc/Cenex	Cust # 195072 - Propane	514.39
Bill Pmt -Check	05/06/2026	86438	Cintas Corporation	10829	395.83
Bill Pmt -Check	05/06/2026	86439	City Lumber	Cust # 7259	141.68
Bill Pmt -Check	05/06/2026	86440	City of Astoria - utilities	Utilities - Water & Sewer	83,037.85
Bill Pmt -Check	05/06/2026	86441	CityServiceValcon (CSV) / Coleman...	Fuel Supplies & Refuelers	53,599.85
Bill Pmt -Check	05/06/2026	86442	Clatsop County Lawn & Tractor	544212	708.19
Bill Pmt -Check	05/06/2026	86443	Columbia Fire & Safety - OLD		368.00
Bill Pmt -Check	05/06/2026	86444	CORRECT Equipment	Airport: Pump Diagnostic - Inv# 152824	715.00
Bill Pmt -Check	05/06/2026	86445	Del's OK Point S Tire	POR101	558.52
Bill Pmt -Check	05/06/2026	86446	DJC - Bridge Tower OpCo, LLC	Cust ID #36724 - Pier 3 Boatyard Haul Out Piers...	67.23
Bill Pmt -Check	05/06/2026	86447	Englund Marine (Airport) 18868	Acct 18868 - Airport	27.24
Bill Pmt -Check	05/06/2026	86448	Englund Marine (Boatyard) 15589	Acct# 15589	74.51
Bill Pmt -Check	05/06/2026	86449	Englund Marine (Marina) 14130	Acct# 14130	247.63
Bill Pmt -Check	05/06/2026	86450	Englund Marine (MX) 14129	Acct# 14129	695.41
Bill Pmt -Check	05/06/2026	86451	Englund Marine (Sec) 19793	#19793	15.84
Bill Pmt -Check	05/06/2026	86452	Fjorten Construction, Inc.	Project: Pier 1 Dock Survey Final Invoice	540.00
Bill Pmt -Check	05/06/2026	86453	Hauer's Lawn Care & Equip		93.10
Bill Pmt -Check	05/06/2026	86454	J P Plumbing Company, Inc.	Cust ID: AS75	3,920.50
Bill Pmt -Check	05/06/2026	86455	Lawson Products	Cust # 10075026	189.42
Bill Pmt -Check	05/06/2026	86456	NW Natural	Natural Gas Services	1,064.74
Bill Pmt -Check	05/06/2026	86457	Olson Asphalt Maintenance, LLC		1,490.00
Bill Pmt -Check	05/06/2026	86458	P & L Johnson Mechanical, Inc.		863.15
Bill Pmt -Check	05/06/2026	86459	Pacific Office Automation -Subscrip ...	Cust# 80M829	137.50
Bill Pmt -Check	05/06/2026	86460	Pacific Power	Electrical Power Services	13,357.70
Bill Pmt -Check	05/06/2026	86461	PAPE Group	Cust # 101890	89.68
Bill Pmt -Check	05/06/2026	86462	PERS Health	AS-Group:10013822 Subscriber: H80550901 A...	349.06
Bill Pmt -Check	05/06/2026	86463	PetroCard, Inc.	01-0004280 & 00-0300590	1,376.53
Bill Pmt -Check	05/06/2026	86464	PND ENGINEERS, INC	Project # 25S-116 Pier 2 West ER Repairs - En...	1,159.50
Bill Pmt -Check	05/06/2026	86465	Precision Approach Engineering	Airport: Hangar Rehab Services	13,334.70
Bill Pmt -Check	05/06/2026	86466	Revel Environmental		3,150.00
Bill Pmt -Check	05/06/2026	86467	RPD Services, LLC	Service Order: SO-T-16685	3,331.51
Bill Pmt -Check	05/06/2026	86468	S. Bruce Conner	December 2022	2,100.00
Bill Pmt -Check	05/06/2026	86469	Shred Northwest		120.00
Bill Pmt -Check	05/06/2026	86470	Special Touch Janitorial, Inc.		5,665.00
Bill Pmt -Check	05/06/2026	86471	Staples Advantage	Act #LA 1833939 - Office Supply	102.33
Bill Pmt -Check	05/06/2026	86472	Streamline Software	A627DDCE-0016	367.00
Bill Pmt -Check	05/06/2026	86473	TKE (Thyssenkrupp Elevator Corp)	Cust # 71259	100.00
Bill Pmt -Check	05/06/2026	86474	Velma J Kee		90.00
Bill Pmt -Check	05/06/2026	86475	Verizon Wireless #7705-1	270297705-00001	448.63
Bill Pmt -Check	05/06/2026	86476	Viking Automatic Sprinkler Co	Cust# 3331	20,856.89
Bill Pmt -Check	05/06/2026	86477	Walter E. Nelson Co.	Cust # 1629	945.92
Bill Pmt -Check	05/06/2026	86478	Wells Electrical Contracting, Inc.		7,839.99

Total 102-02 - CCB Operating #1442

301,524.12

Total 102-00 - Cash

301,524.12

TOTAL

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5-6-26

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301,524.12

Port of Astoria
Vouchers Paid -- Operating Acct

Type	Date	Num	Name	Memo	Credit
102-00 - Cash					
102-02 - CCB Operating #1442					
Bill Pmt -Check	05/07/2026	EFT 1965	PMA		11,830.15
Check	05/07/2026	EFT 1966	MAPS Credit Union (L&C Bank) - Wi...	PAY BY WIRE TRANSFER	20.00
Check	05/11/2026	EFT 1967	Clover Network, Inc	Merchant Equipment Fees - MARINA 3-EQUIP ...	35.85
Bill Pmt -Check	05/12/2026	EFT 1968	OR PERS	EFT PAYMENT	13,853.15
Bill Pmt -Check	05/12/2026	EFT 1969	OR PERS	EFT PAYMENT	5,564.70
Bill Pmt -Check	05/12/2026	EFT 1970	PMA	PAY BY WIRE TRANSFER	6,014.38
Check	05/12/2026	EFT 1971	MAPS Credit Union (L&C Bank) - Wi...	PAY BY WIRE TRANSFER	20.00
Bill Pmt -Check	05/19/2026	EFT 1972	PMA	PAY BY WIRE TRANSFER	10,997.26
Check	05/19/2026	EFT 1973	MAPS Credit Union (L&C Bank) - Wi...	PAY BY WIRE TRANSFER	20.00
Bill Pmt -Check	05/20/2026	EFT 1974	Gravity Payments	Merch ID#517924510061062	25.84
Check	05/20/2026	EFT 1975	PNC Bank National Assoc.		653.34
Bill Pmt -Check	05/20/2026	86479	A & A Pest Control	105650	330.00
Bill Pmt -Check	05/20/2026	86480	A Coastal Lock & Key, LLC		21.00
Bill Pmt -Check	05/20/2026	86481	Amazon	Acct#: A3O230TH9VG0U	274.85
Bill Pmt -Check	05/20/2026	86482	Astoria Ford	Parts & Services	247.39
Bill Pmt -Check	05/20/2026	86483	BELLINGHAM MARINE INDUSTRIES	Cust #110333	1,000.00
Bill Pmt -Check	05/20/2026	86484	Bio-Med Testing Services, Inc.	POASTORI	32.00
Bill Pmt -Check	05/20/2026	86485	Business Oregon	Acct # 1230000433-Loan #W04002- Bornstein	187,000.00
Bill Pmt -Check	05/20/2026	86486	Cable Huston LLP		6,727.00
Bill Pmt -Check	05/20/2026	86487	Cartomation, Inc.	GIS Applications	950.00
Bill Pmt -Check	05/20/2026	86488	Cintas Corporation	10829	279.10
Bill Pmt -Check	05/20/2026	86489	City Lumber	Cust # 7259	755.43
Bill Pmt -Check	05/20/2026	86490	City of Warrenton	Water & Sewer Services	21,603.23
Bill Pmt -Check	05/20/2026	86491	Clean Water Technologies, LLC (C...		225.93
Bill Pmt -Check	05/20/2026	86492	Columbia Steel Supply	Inv# 282051	61.50
Bill Pmt -Check	05/20/2026	86493	CORRECT Equipment		561.96
Bill Pmt -Check	05/20/2026	86494	Cruise the West, Inc.	2026 Membership Renewal	6,500.00
Bill Pmt -Check	05/20/2026	86495	DEQ - Project	Proj# 117915-00	79.12
Bill Pmt -Check	05/20/2026	86496	DSL	Account ID APP0065395	31,141.03
Bill Pmt -Check	05/20/2026	86497	Eide Bailly LLP	Client #316680	2,687.50
Bill Pmt -Check	05/20/2026	86498	EO Media Group - The Daily Astorian		151.20
Bill Pmt -Check	05/20/2026	86499	Harold Culver (Retiree)		698.12
Bill Pmt -Check	05/20/2026	86500	Hauer's Lawn Care & Equip		879.97
Bill Pmt -Check	05/20/2026	86501	Helligso Construction		17,122.80
Bill Pmt -Check	05/20/2026	86502	Home Depot	6035 3225 3191 4798	3,678.34
Bill Pmt -Check	05/20/2026	86503	HR Answers		1,081.00
Bill Pmt -Check	05/20/2026	86504	Ironmark, LLC		2,500.00
Bill Pmt -Check	05/20/2026	86505	J P Plumbing Company, Inc.	Cust ID: AS75	680.00
Bill Pmt -Check	05/20/2026	86506	Jackson and Son Oil	Acct # 63045 - Marina: Unleaded Gas & Off Rd ...	23,151.05
Bill Pmt -Check	05/20/2026	86507	Larry Jones (Retiree)		349.06
Bill Pmt -Check	05/20/2026	86508	Lawson Products	Cust # 10075026	245.25
Bill Pmt -Check	05/20/2026	86509	Lower Columbia Engineering LLC	3553 - Boat haulout evaluation	5,104.80
Bill Pmt -Check	05/20/2026	86510	Maritime Fire & Safety Assoc.	Cust#PORAST02 - APR Services Inv# F006027	810.00
Bill Pmt -Check	05/20/2026	86511	Matthew McGrath (A/P)		141.38
Bill Pmt -Check	05/20/2026	86512	Napa Auto Parts	Cust # 76004	45.95
Bill Pmt -Check	05/20/2026	86513	North Coast Oregonian	Acct #R100	120.00
Bill Pmt -Check	05/20/2026	86514	NORTHWEST PUMP & EQUIPMENT	Invoice #3686471-00	444.23
Bill Pmt -Check	05/20/2026	86515	NW Natural	Natural Gas Services	519.66
Bill Pmt -Check	05/20/2026	86516	Olson Asphalt Maintenance, LLC	Inv# 6209	1,150.00
Bill Pmt -Check	05/20/2026	86517	P & L Johnson Mechanical, Inc.		5,685.50
Bill Pmt -Check	05/20/2026	86518	Pacific Office Automation - Printers	Acct #80M829 for Eqp #8X13835	19.40
Bill Pmt -Check	05/20/2026	86519	Pacific Office Automation -Subscrip ...	Cust# 80M829	5,534.20
Bill Pmt -Check	05/20/2026	86520	Pacific Power	Electrical Power Services	8,846.85
Bill Pmt -Check	05/20/2026	86521	PAPE Group	Cust # 101890	257.14
Bill Pmt -Check	05/20/2026	86522	PERS Health	AS-Group:10013822 Subscriber: H80550901 A...	349.06
Bill Pmt -Check	05/20/2026	86523	PetroCard, Inc.	01-0004280 & 00-0300590	1,192.95
Bill Pmt -Check	05/20/2026	86524	Polk Riley's Printing & Design		1,028.27
Bill Pmt -Check	05/20/2026	86525	PRIMO / Sierra Springs	928320221793628	400.99
Bill Pmt -Check	05/20/2026	86526	Quadient (leasing)	Lease# N23081094 Postage Machine Lease	212.97
Bill Pmt -Check	05/20/2026	86527	Recology Western Oregon		3,132.49
Bill Pmt -Check	05/20/2026	86528	Recology Western Oregon (Acct #43...	1080854307	46.94
Bill Pmt -Check	05/20/2026	86529	Recology Western Oregon (Acct 384...	A1080000232	1,351.89
Bill Pmt -Check	05/20/2026	86530	Scott L. McClaine		36.38
Bill Pmt -Check	05/20/2026	86531	Special Districts Health Premiums	Cust # 03-0016324 Health Insurance	59,435.82
Bill Pmt -Check	05/20/2026	86532	Spectrum - 0901	Acct # 176560901	199.21
Bill Pmt -Check	05/20/2026	86533	Spectrum - 1001	Acct # 176561001	47.74
Bill Pmt -Check	05/20/2026	86534	Spectrum - 1101	250481101	1,863.92
Bill Pmt -Check	05/20/2026	86535	Spectrum - 6401	Acct # 176526401	81.27
Bill Pmt -Check	05/20/2026	86536	Sweet Septic and Portable Service	Boatyard & Airport weekly cleaning	945.00
Bill Pmt -Check	05/20/2026	86537	TKE (Thyssenkrupp Elevator Corp)	Cust # 71259	798.97
Bill Pmt -Check	05/20/2026	86538	US Bank - Credit Cards	Card# 2090 - CPN# 002706885	12,527.07
Bill Pmt -Check	05/20/2026	86539	VenTek International	Cust # PORTASTORIA	475.00
Bill Pmt -Check	05/20/2026	86540	Viking Automatic Sprinkler Co	Cust# 3331	4,104.00
Bill Pmt -Check	05/20/2026	86541	Walter E. Nelson Co.	Cust # 1629	908.72
Bill Pmt -Check	05/20/2026	86542	Business Oregon	Loan #525209 - Bales Hangar	4,698.94

1:15 PM

05/20/26

Accrual Basis

Port of Astoria
Vouchers Paid -- Operating Acct

Type	Date	Num	Name	Memo	Credit
Total 102-02 · CCB Operating #1442					482,565.21
Total 102-00 · Cash					482,565.21
TOTAL					<u>482,565.21</u>

OK

5-20-25

JTC

OK
W

JUNE 2026

SUN MON TUES WED THURS FRI SAT

	6:00PM Astoria City Council Meeting ¹	4:00PM POA Budget Adoption Hearing & Regular Session ² 6:00PM CB City Council Meeting	6:00PM Gearhart City Council Meeting/Public Hearing ³ 10:30AM Clatsop County Board of Commissioners Work Session			
7	4:00PM Airport Advisory Committee Meeting 6:00PM Seaside City Council Meeting	6:00PM CB City Council Work Session ⁸ 6:00PM Warrenton City Commission Meeting 10:00AM Clatsop County Planning Commission Regular Meeting	5:00PM Clatsop County Board of Commissioners Work Session & Regular Meeting ⁹	1:30PM Clatsop Cruise Hosts Meeting ¹⁰		
14	6:00PM Astoria City Council Meeting ¹⁴	4:00PM POA Workshop Session ¹⁵	10:30AM Clatsop County Board of Commissioners Work Session ¹⁶			
21	6:00PM Astoria City Council Work Session ²¹ 5:00PM Seaside City Council Work Session 6:00PM Seaside City Council Meeting	5:30PM Astoria Planning Commission Meeting ²² 6:00PM Warrenton City Commission Meeting	5:00PM Clatsop County Board of Commissioners Work Session & Regular Meeting ²³			
28		7:45AM AWACC Breakfast Networking ²⁸				

COMMISSION MEETING

<u>BRIEFING DATE/TIME:</u>	Tuesday, June 2, 2026 4:00 PM	
<u>DEPARTMENT:</u>	Marina	
<u>STAFF CONTACT:</u>	Janice Burk	
<u>TOPIC:</u>	Rate increase at the Marina	
<u>PURPOSE:</u>	<input checked="" type="checkbox"/>	Information only
<i>Check all that apply</i>	<input type="checkbox"/>	Decision needed
	<input type="checkbox"/>	Follow up from previous briefing
<u>BACKGROUND & OVERVIEW OF SURROUNDING ISSUES:</u>		
The Port is proposing a three-year series of moorage rate increases, a new vehicle-and-trailer parking rate, and a fee for joining the annual moorage waitlist.		
<u>DOCUMENTS ATTACHED:</u>		
Proposed new Marina rates with estimates of financial impact.		
<u>SUMMARY & FINANCIAL IMPACT:</u>		
See Attached		
<u>NEXT STEPS/TIMEFRAME:</u> <i>Based on the Commission's recommendation, describe the next steps required in order to bring this item to conclusion. Include the time frame for each step.</i>		
Staff will present a resolution at the next commission meeting requesting authorization to raise the marina rates per the proposed schedule.		

COMMISSION MEETING

The Marina would like to do a three-year rate increase for moorage, add a new rate for vehicle with trailer parking and a fee to be added to the waitlist for annual moorage.

Rate Changes

Annual rates would increase \$3.00 per foot, per year, for three years.

Monthly seasonal rates would increase by \$2.00 per foot, per year, for three years.

Monthly off-season rates would increase by \$2.00 per foot, per year, for three years.

Daily rates would have a one-time increase averaging 15% for the summer and 18% for the off season.

Parking fees for vehicles with trailers would increase from \$10.00 to \$20.00 per day.

A new waitlist fee would be added: \$50.00 to set up and \$25.00 annual renewal fee.

Additional Information

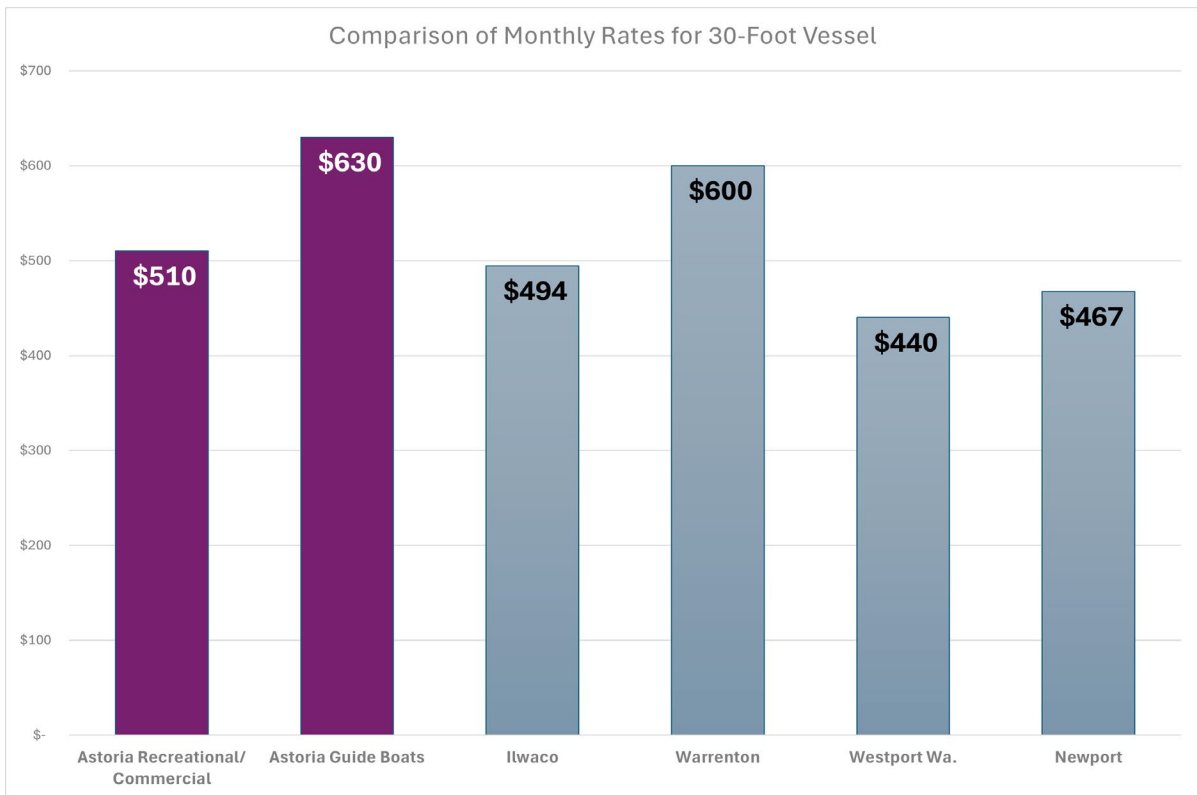
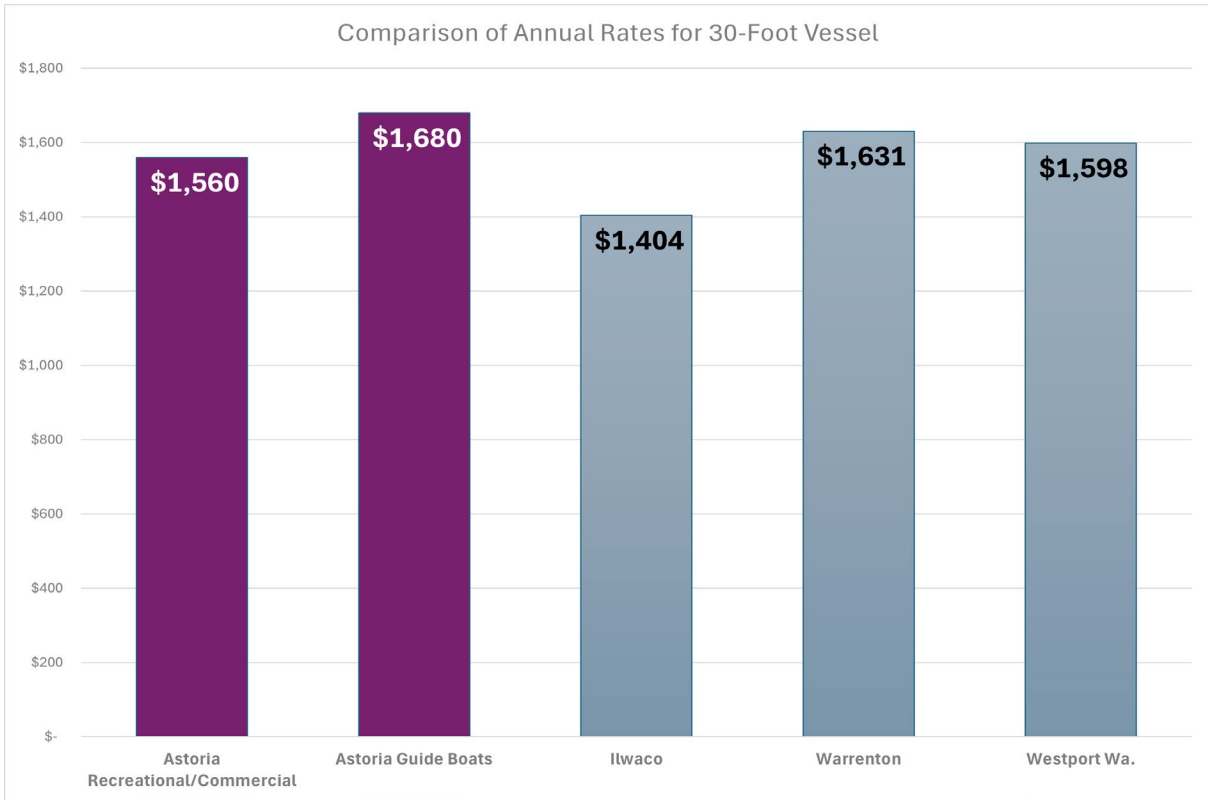
We have 134 people on the waitlist as of May 25, 2026.

Last rate increase was July of 2023.

Marina 2026-2027 Proposed Rate Increase Revenue Projections

Marina Revenue Source	2025-2026	2026-2027	2027-2028	2028-2029
Annual Recreational/Commercial	\$347,431	\$368,702	\$389,974	\$411,245
Annual Guide	\$100,474	\$106,161	\$111,848	\$117,536
Monthly Rec/Comm - seasonal	\$24,155	\$27,375	\$30,596	\$33,816
Monthly Rec/Comm - off season	\$20,061	\$22,927	\$25,793	\$28,659
Monthly Guide seasonal	\$9,790	\$10,821	\$11,851	\$12,882
Daily seasonal	\$47,515	\$54,869	\$54,869	\$54,869
Daily off season	\$20,992	\$24,841	\$24,841	\$24,841
Vehicle with trailer	\$20,461	\$40,922	\$40,922	\$40,922
Total Revenues	\$590,879	\$656,618	\$690,794	\$724,770
Added Revenues		\$65,739	\$34,176	\$33,976

COMMISSION MEETING



COMMISSION MEETING





RESOLUTION
NO. 2026-01

**RESOLUTION TO ADOPT THE BUDGET & MAKE APPROPRIATIONS
FOR THE FISCAL YEAR 2026-2027**

BE IT RESOLVED THAT the Board of Directors of the Port of Astoria hereby adopts the budget for the fiscal year 2026-2027 in the total of \$21,587,766 now on file at the Port of Astoria, 422 Gateway Avenue, Suite 100, Astoria OR 97103.

General Fund

Personnel Services	\$3,766,029	
Materials & Services	5,624,808	
Capital Outlay	9,035,033	
Debt Service	1,645,693	
Operating Contingency	<u>200,000</u>	
Total		\$20,271,563

Special Revenue Fund

Interfund Transfers	<u>\$ 171,322</u>	
Total		\$ 171,322

Total Appropriations, All Funds \$ 20,442,885

Total Unappropriated and Reserve Amounts, All Funds \$ 1,144,881

TOTAL ADOPTED BUDGET \$ 21,587,766

Adopted this 2nd day of June 2026 by the Port of Astoria Commission.

Dirk Rohne, President
Board of Commissioners

Thaddeus Fickel, Secretary
Board of Commissioners



RESOLUTION
NO. 2026-02

RESOLUTION IMPOSING AND CATEGORIZING TAXES

BE IT RESOLVED THAT THE Board of Commissioners for the Port of Astoria hereby imposes the taxes provided for in the adopted budget at the rate of \$.1256 per \$1,000 of assessed value for operations; and that these taxes are hereby imposed and categorized for the tax year 2026-2027 upon the assessed value of all taxable property within the district.

	General Government	Excluded from Limitation
General Fund	\$.1256/\$1000	-0-

Adopted this 2nd day of June 2026 by the Port of Astoria Commission.

Dirk Rohne, President
Board of Commissioners

Thaddeus Fickel, Secretary
Board of Commissioners

**PORT OF ASTORIA
EMPLOYMENT AGREEMENT**

Executive Director

William Chase Isom

This Employment Agreement (“Agreement”) is entered into by and between the Port of Astoria, an Oregon special district formed and authorized pursuant to ORS chapter 777 (“Port”), and William C. Isom (“Executive Director”). Unless otherwise agreed in writing by the parties hereto, this Agreement shall take effect the 1st day of June 2026.

RECITALS

1. The Board of Commissioners (“Commission”) of the Port is responsible for appointing and supervising the Port’s Executive Director.
2. William C. Isom has served as Executive Director for the Port since 2019.
3. Both parties to this Agreement desire for William C. Isom to continue as the Port’s Executive Director subject to the terms and conditions of this Agreement.
4. This Agreement is intended by the parties to replace and supersede all prior agreements and amendments relating to the subject matter herein contained.

AGREEMENT

The parties hereby agree as follows:

1. **Duties and Responsibilities.** The authority of the Executive Director, consistent with state law, Port of Astoria bylaws or ordinances and resolutions, shall include but not be limited to the following:

The Executive Director is solely responsible for the overall management, administration and direction of Port operations; the hiring, disciplining and firing of Port employees; and the negotiation, execution and administration of Port contracts within budget appropriations pursuant to Port policy. Any action taken by the Port to diminish this authority shall be considered a default as outlined in section 9 of this Agreement.

The Executive Director shall have the specific responsibilities as outlined here:

- Lead the Port in its efforts to implement the goals and strategies outlined in its Strategic Business Plan and envision and accomplish sound business initiatives.
 - Implement marketing and outreach programs and represent the Commission in relationships with customers, local, state, and federal officials, and the community.
 - Implement and maintain positive relationships with community resources, other critical users of the Columbia River, Port facilities, and the media.
 - Oversee all appointments, disciplinary actions, terminations, and other personnel management actions for Port employees.
 - Coordinate the activities of all consultants to the Commission, including legal counsel, planners, auditors, architects, and engineers.
 - Provide the Commission with current information regarding business trends, market conditions, and opportunities relevant to the Commission's short and long-term goals.
 - Oversee preparation, submission and adherence to the Port's annual operating budget and capital improvement planning in strict compliance with applicable Oregon budget law.
 - Provide leadership, direction and training to Port staff, always seeking to improve the overall efficiency, effectiveness and public perception of Port operations and personnel, and constantly striving to maximize staff's potential as individuals and as a team.
 - Regularly review Port departmental policies and procedures, and revise when appropriate, in consultation with the Port Commission.
 - Supervise and coordinate negotiation of rental/lease agreements, collective bargaining agreements, and other related business transactions.
 - Oversee the scheduling of all Commission meetings following the guidelines of Oregon Public Meeting Laws. Attend all meetings unless excused by the Commission.
 - Perform other duties and responsibilities as assigned by the Commission.
2. **Term.** The initial term of this Agreement shall begin on June 1st, 2026 and shall remain in effect until terminated as provided in section 3 of this Agreement.

3. **Termination.** This Agreement may be terminated as follows:

- A. By Mutual Agreement: This Agreement may be terminated at any time upon the mutual agreement of the parties. If the Agreement is terminated by mutual agreement, the Executive Director shall be entitled to his regular compensation and health care coverage through the effective date of termination but shall not be entitled to severance pay.
- B. By Executive Director: The Executive Director may resign upon ninety (90) days' advance notice in writing, unless otherwise agreed by the Port. If the Executive Director resigns from employment, the Executive Director shall be entitled to his regular compensation and health care coverage through the effective date of termination but shall not be entitled to severance pay.
- C. By Port: The Commission may terminate the Executive Director's employment at any time with or without cause and without the Executive Director's concurrence, subject to the terms and conditions of this subsection. Termination of the Executive Director, with or without cause, requires an affirmative vote by four (4) or more Commissioners.

(1) Without Cause; Severance Pay. If the Executive Director is terminated without "Cause" as such term is defined in subsection 3.C(3) of this Agreement:

- The Port shall pay to the Executive Director, as severance pay, an amount equal to eighteen (18) months of the Executive Director's salary at the time of termination. In the Commission's discretion, these payments shall be made in bi-weekly increments in accordance with the Port's regular payroll schedule, or as a lump-sum within thirty (30) days of the effective date of separation. All severance payments shall be subject to applicable taxes and standard withholdings.
- If the Executive Director elects COBRA continuation coverage, and provided the Executive Director submits a request for reimbursement with appropriate documentation no more than ninety (90) days following the Executive Director's last day of eligibility for health care coverage, as additional severance the Port shall reimburse the Executive Director for six (6) months of the cost of the premium for the same level of coverage as exists on the effective date of termination.

- (2) “Cause” Defined. For purposes of this Agreement, termination for “Cause” shall mean only the following:
- Employee’s conviction in a court of law or plea of guilty of *nolo contendere* to a felony, or Employee’s conviction in a court of law for fraud, misappropriation or embezzlement in connection with the assets of the Port;
 - Employee’s refusal to perform the assigned tasks or specific directives of the Commission which are reasonably consistent with the nature and scope of the Executive Director’s duties, and which refusal is not remedied within a reasonable time after receiving written notice thereof;
 - Any gross act of dishonesty by the Executive Director which is materially and demonstrably injurious to the Port;
 - Use of alcohol or drugs which interferes with performance of Executive Director’s obligations under this Agreement;

- (3) Determination of “Cause.” Prior to any termination of the Executive Director for Cause, the Commission shall provide the Executive Director with written notice specifying in reasonable detail the facts and circumstances alleged to constitute Cause. The Executive Director shall be provided at least seven (7) days to respond, both in writing and, if requested, in person before the Commission in executive session, consistent with Oregon Public Meetings Law.

The Commission shall make a determination of whether Cause exists only after considering the Executive Director’s response and any supporting information. Any determination of Cause shall require an affirmative vote of at least four (4) Commissioners and shall be based on substantial evidence in the record.

- (4) Compensation. Upon termination for Cause, the Executive Director shall be entitled to his regular compensation and health care coverage through the effective date of termination but shall not be entitled to severance pay.

D. Accrued Leave. With any termination, in addition to any rights granted under this Agreement the Executive Director shall be entitled to all rights granted in the Port Personnel Policies for payout of accrued leave for terminating employees.

4. **Discipline**. The Port's general disciplinary policies do not apply to the Executive Director. If the Commission deems it necessary to issue discipline to the Executive Director, that discipline may include performance improvement and/or corrective action plans; reprimands; paid suspensions; or termination of this Agreement as outlined in Section 3, depending upon the severity of the offense or actions involved. The Executive Director shall have the choice of public or confidential disciplinary proceedings. All discipline processes will be conducted in accordance with the Oregon Public Meetings law, as applicable.

5. **Salary and Benefits**. The Executive Director shall receive the following compensation:

A. The Executive Director shall be paid an annual minimum base salary of \$239,638, payable in installments at the same time and manner as other employees of the Port are paid.

Effective July 1 of each fiscal year during the term of this Agreement, the Executive Director's base salary shall be adjusted by the percentage change in the Consumer Price Index for All Items, West Region, as published by the U.S. Bureau of Labor Statistics, measured using the most recently published year-over-year change. The annual salary adjustment shall be subject to a maximum increase of five percent (5%). In no event shall the salary be reduced due to a negative CPI change. If the referenced CPI series is discontinued or materially altered, the Commission shall select a reasonably comparable successor index published by the U.S. Bureau of Labor Statistics.

Additionally, the Port Commission, at their sole discretion, may offer merit-based salary increases.. The Executive Director's employment by the Port is Fair Labor Standards Act ("FSLA") exempt, and not eligible for overtime.

B. All benefits of employment generally available to other exempt employees of the Port, as set forth in the Port's Personnel Policies and other policies, and as updated from time to time. Where a specific benefit enumerated in this Agreement is greater than that provided to other employees, the terms of this Agreement shall control. In addition to the available fringe benefits, the Executive Director shall be entitled to the following:

(1) Vacation: Twenty (20) non-working vacation days annually, accrued monthly. A maximum of nine hundred (900) unused vacation hours may be accrued. All unused vacation is eligible for payout upon termination from the Port.

5- EMPLOYMENT AGREEMENT – Executive Director (William C. Isom)

- (2) Retirement: Payment of both the employer and employee contribution to the Oregon Public Employees Retirement System (PERS).
- (3) Deferred Compensation, IRS 457 (b) Plan: A contribution of \$2,000 per month into the Executive Director's IRS 457 (b) account, or other mutually agreeable plan if the IRS 457(b) plan becomes unavailable to Executive Director.
- (4) Vehicle Allowance: A monthly vehicle allowance of \$750.00 for Executive Director's use of his personal vehicle as an employee of the Port to cover in- district (Clatsop County) travel costs. The Port will reimburse the Executive Director for all out-of-district travel costs per the Port's travel reimbursement policy. The Executive Director is responsible for all maintenance, insurance coverage and operating expenses.
- (5) Insurance Benefits: The same insurance benefits as are provided to other management personnel, except that Executive Director will receive additional term life insurance paid by the Port in the amount of \$200,000.00.
- (6) Cell Phone. Reimbursement, as needed, for the replacement cost of employee's personal cellular phone, using the personal cellular account plan and phone number of the Executive Director, which the parties acknowledge may be used for both business and personal use. Upon any separation from the Port, the Executive Director maintains sole ownership of the phone, phone number and cellular account.

6. **Professional Dues and Continuing Education.** The Port shall budget and pay for reasonable travel costs, lodging, meals, tuition costs and registration fees for the Executive Director to participate in continuing education trainings necessary or beneficial for his professional development and for the Port. In addition, the Port will pay for membership dues and continuing education necessary for the Executive Director to maintain an active CPA license.

7. **Indemnification.** Subject to Oregon law and insurance carrier rules and policy limitations, the Port shall hold harmless and indemnify the Executive Director from any and all demands, claims, suits, and legal proceedings brought by any third party against the Executive Director in his capacity as agent and employee of the Port, except when such claim, suit, or legal proceeding arises out of the intentional wrongful acts of the Executive Director or from actions of the Executive Director that are outside the course and scope of his professional duties.

8. **Entirety of Agreement.** This Agreement constitutes the entire agreement between the parties, integrates all the terms and conditions included herein, and supersedes all

negotiations or previous agreements, written or oral, between the parties with respect to all or any part of the subject matter hereof.

9. **Remedies for Default.** If either party determines in good faith that the other party has failed to fulfill the obligations set forth in this Agreement, the party not in default shall provide written notice to the other party describing such failure and demanding that the default be remedied. If the party so notified fails to cure the default within thirty (30) days of receipt of such notice, or within such time mutually agreed to by the parties, the non-defaulting party shall be entitled to declare a breach of this Agreement and may terminate this Agreement. Unless termination meets the criteria for “cause” as defined in section 3.C.(3) of this agreement, a breach and termination of this agreement by either party will be considered a termination by the Port without cause as outlined in section 3.C.(1) of this agreement, unless an alternate solution is mutually agreed upon in writing by both parties.
10. **Applicable Law; Venue.** This agreement is subject to all applicable laws of the State of Oregon. In the event legal action becomes necessary to interpret or enforce the terms of this Agreement, such action shall be brought in the Circuit Court in Clatsop County, Oregon, or in the U.S. District Court for the State of Oregon.
11. **Savings Clause.** If any part of this Agreement is found to be illegal or unenforceable under state or federal law, the remainder of the Agreement shall not be affected and shall remain in force.
12. **Modification.** This Agreement may be amended or modified only by written agreement signed by both parties.

IN WITNESS WHEREOF, on behalf of the Port the Board of Commissioners has caused two originals of this Agreement to be signed by the Port Commission Chair and attested by the Port of Astoria Commission Vice-Chair.

PORT OF ASTORIA

EXECUTIVE DIRECTOR

Will Isom

Dirk Rohne, Chairman
Port of Astoria Board of
Commissioners

William Isom, Executive Director

Date

5/28/2026

Date

ATTEST:

Robert Stevens, Vice-Chairman
Port of Astoria Board of Commissioners

Date