

Board of Commissioners

Robert Stevens - President
Tim Hill – Vice-President
Thaddeus Fickel – Secretary
James Campbell – Treasurer
Dirk Rohne – Assistant Secretary/Treasurer

422 Gateway Ave, Suite 100
Astoria, OR 97103
Phone: (503) 741-3300
Fax: (503) 741-3345
www.portofastoria.com

Regular Meeting

September 01, 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.

Agenda

1. CALL TO ORDER
2. ROLL CALL
3. PLEDGE OF ALLEGIANCE
4. CHANGES/ADDITIONS TO THE AGENDA
5. 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.
6. CONSENT CALENDAR
 - a. Meeting Minutes –
 - Regular Meeting 07/07/2026 3
 - Workshop Session 08/18/2026 .. 11
 - b. Financials – June 2026 & July 2026 15
 - c. Event Calendar – September 2026..... 30
7. ADVISORY
 - a. TKW - Audit Letter 31
8. ACTION
 - a. Cintas Contract 34
9. 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.
10. COMMISSION REPORTS
11. EXECUTIVE DIRECTOR COMMENTS
12. UPCOMING MEETING DATES
 - a. Finance Committee Meeting – September 02, 2026, at 12:00 PM
 - b. Workshop Session – September 15, 2026, at 4:00 PM
 - c. Regular Meeting – October 06, 2026, at 4:00 PM
13. ADJOURN

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

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

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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.



**MEETING MINUTES
JULY 07, 2026**

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

Call to Order

President Rohne called the Regular Session to order at 4:00 PM.

Roll Call

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

Staff Present: Executive Director Will Isom; Deputy Director Matt McGrath; Finance and HR Director Melanie Howard; and Administrative Assistant Katie Brown.

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

Also Attending: Budget Committee Member Steve Kraske; Jay Corella of *The Daily Astorian*; Kelsey Balensifer of *Astoria-Warrenton Chamber of Commerce*; and Max Sherman.

Pledge of Allegiance

Commission Items:

4a. Elect President for Fiscal Year 2026-2027

Commissioner Rohne announced the opening of nominations for President, stating he would not seek nor accept a nomination.

- Commissioner Campbell nominated Commissioner Stevens as President and Commissioner Fickel seconded.

Commissioner Stevens was declared the Commission President.

President Stevens thanked the commission and acknowledged Commissioner Rohne's service as Chair over the past year. Stevens requested a change to the agenda to move completion of officer elections to Item B under Commission items.

4b. Elect Officers for Fiscal Year 2026-2027

- Commissioner Campbell nominated Commissioner Hill as Vice President and Commissioner Rohne seconded.

Commissioner Hill was declared the Commission Vice President.

- Commissioner Campbell nominated Commissioner Fickel as Secretary. Unanimous vote for Commissioner Fickel.

Commissioner Fickel was declared the Commission Secretary.

- Commissioner Hill nominated Commissioner Campbell as Treasurer. Unanimous vote for Commissioner Campbell.

Commissioner Campbell was declared the Commission Treasurer.

- Commissioner Campbell nominated Commissioner Rohne as Assistant Secretary/Treasurer. Unanimous vote for Commissioner Rohne.
Commissioner Rohne was declared the Commission Assistant Secretary/Treasurer.

Changes/Additions to the agenda

No changes or additions were made to the agenda.

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 06/02/2026, Airport Advisory Committee 06/08/2026, and Workshop Session 06/16/2026
- Financials – May 2026
- Event Calendar – July 2026

Commissioner Fickel moved to approve the consent calendar as presented. The motion carried 5-0 amongst the Commissioners present.

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

Advisory Items

8a. Letter from Airport Advisory Committee

A letter was received from the Airport Advisory Committee Chairman Steve Dillard praising staff efforts to improve, renovate, and upgrade the airport. Commissioner Rohne noted the letter's positive comments, particularly regarding Deputy Director Matt McGrath's work.

Action Items

9a. TKW Audit Engagement Letter

Executive Director Isom summarized Talbot, Korvola, & Warwick LLP's (TKW) long-standing role as the Ports auditing firm. He emphasized the high quality of service TKW has consistently delivered and highlighted the professionalism and reliability the firm has demonstrated over the past decade. The engagement letter presented for approval outlined the scope of the Fiscal Year 2026 audit, including the responsibilities of both TKW and Port staff, [and follows the established annual audit procedure].

Commissioner Campbell moved to approve the TKW Audit Engagement Letter as presented. Commissioner Hill seconded. The motion carried 5-0 amongst the Commissioners present. Votes were as follows: Stevens – Aye, Hill – Aye, Fickel – Aye, Campbell – Aye, Rohne – Aye.

9b. RFE #0251 – Pier 2 Building 75 Roof Replacement

Deputy Director McGrath reviewed the need for replacing the deteriorating roof on Building 75 at Pier 2, noting that ongoing leaks were now damaging electrical components inside the structure.

- During discussion, Commissioners Campbell addressed an optional Bilco-style roof access hatch included in the bid, expressing concern that such feature could create future leak issues; McGrath confirmed the hatch option would not be used.
- McGrath explained that the roof replacement would utilize a standing-seam system with no exposed fasteners, significantly reducing the likelihood of leaks and providing long-term durability.
- Commissioner Campbell briefly discussed deterrent methods for seagulls, including the possible use of helium balloons, based on past success at other facilities.

Commissioner Rohne moved to approve the TKW Audit Engagement Letter as presented. Commissioner Fickel seconded. The motion carried 5-0 amongst the Commissioners present. Votes were as follows: Stevens – Aye, Hill – Aye, Fickel – Aye, Campbell – Aye, Rohne – Aye.

9c. Commission Committee Assignments 2026-2027

Assignments were reviewed; no commissioner requested changes. Commissioner Rohne asked that staff notify commissioners of meetings to improve attendance.

- Airport Advisory Committee – Commissioners Campbell and Hill
- Budget Committee – All Commissioners
- CEDR – Commissioners Fickel and Campbell
- Clatsop Cruise Committee – Commissioners Stevens and Campbell
- Col-Pac EDD/NOEA – Commissioner Fickel
- Columbia River Salmon Advisory - Commissioner Rohne
- Finance Advisory Committee – All Commissioners
- Fish Expo – Commissioners Stevens and Hill
- LCSG – Commissioner Rohne
- Marina Advisory Committee – Commissioners Campbell and Rohne
- NWACT – Commissioner Rohne
- OCZMA – Commissioner Stevens
- OPPA – Commissioners Campbell and Stevens
- Regional Solutions Group – Commissioner Rohne
- WFOA – Commissioner Hill
- PNWA – All Commissioners
- City of Astoria, Cannon Beach, Gearhart, Seaside, Warrenton, and Clatsop County – As Needed Basis: Staff/Commissioner

These appointments did not require a formal vote.

9d. Resolution 2026-06 Making Business Appointments and Authorizations

Isom introduced Resolution 2026-06, explaining that this annual action formalizes the Port's required business appointments and authorizations for the new fiscal year. Two substantive updates from the prior year were noted:

- Lewis & Clark Bank, where several Port accounts have historically been maintained, was recently acquired by Maps Credit Union, necessitating changes in the Port's financial institution listings.
- Port Counsel Eileen Eakins, who continues to serve as legal advisor, has transitioned from her previous firm to Cable Huston LLP.

Commissioner Rohne moved to approve Resolution 2026-06 Making Business Appointments and Authorizations. Commissioner Hill seconded. The motion carried 5-0 amongst the Commissioners present. Votes were as follows: Stevens – Aye, Hill – Aye, Fickel – Aye, Campbell – Aye, Rohne – Aye.

Public Comment for items not on the agenda

There were no public comments.

Commission Reports

Commissioner Hill reported on the following:

- Praised the Airport Advisory Committee letter and commended staff for their continued efforts at the Airport.

Commissioner Fickel reported on the following:

- Shared how much he enjoyed being in the July 4th parade Port boat with fellow commissioners, highlighting the positive community engagement.
- Expressed his longstanding belief that the airport is exceptionally well managed.

Commissioner Rohne reported on the following:

- Reported that Clatsop County Commissioner Mike Brosius informed him of a recent \$500,000 funding cut by the Bonneville Power Administration to the Select Area Fishery Program administered by Oregon Fish and Wildlife (ODFW). He expressed concern about the impact this could have on both commercial and sport fisheries and contacted Representative Suzanne Bonamici, who responded promptly and began follow-up with her staff. Commissioner Rohne noted that Oregon and Washington delegations are now working together to determine the reason for the cuts to funding, emphasizing that this program has historically been used to offset hydroelectric impacts on fisheries, making the cut especially troubling.

Commissioner Campbell reported on the following:

- Raised concerns about developing sinkholes at the airport due to drainage issues near the tide gate and emphasized the need for Port staff to speak to engineers regarding the issue.
- Reminded commissioners of the Port's financial constraints, urging caution in spending due to recent events, including the Pier 2 oil spill and other potential impacts.
- Requested a report on McGrath's recent trip to Iceland, prompting McGrath to provide extensive explanation of Iceland's 100% fish utilization model and how similar innovation concepts could be utilized at the Port. Commissioner Hill supported the value of exploring higher-value uses of fish byproducts, noting parallels in U.S. food production industries where fish organ and byproduct utilization is gaining economic traction.
- Requested clarification on the \$18,000 piling inspection conducted at Pier 1, asking when commissioners would receive the full report.
 - Director Isom explained that the inspection was performed on Pier 1 in cooperation with Bergerson Construction and Appledore Marine Engineering. He reported that the overall condition of the structure was rated "poor" meaning that significant deterioration exists across the pier, though load-bearing capacity is not yet critically compromised.
 - McGrath stated that Appledore Marine Engineering is developing a proposal on 3D scans of all the piles, which will help determine the appropriate repair methods and provide a more accurate engineering cost estimate. Additional information should be received within two weeks.

Commissioner Stevens reported on the following:

- Echoed Commissioner Fickel's comments regarding the Ports participation in the July 4th parade and commended FSO/Port Authority Chief Matt Hansen for his strong safety awareness while navigating tight 90-degree turns while towing the Port fire boat.
- Reminded commissioners of the upcoming Clatsop Cruise Host monthly meeting scheduled for Thursday at 1:30 PM, noting that while staff planned to attend, commissioner participation would be beneficial.

Executive Director Comments

- The Department of State Land has officially lifted the mitigation requirements for the Pier 2 rehabilitation project, an important and long-awaited development after several years of delays, complex land-use questions, and extensive coordination with regulating agencies. Isom expressed appreciation to Regional Solutions representative Nate Stice, whose ongoing

involvement and communication helped advance the issue, as well as to leadership within the Department of State Lands for ultimately resolving the matter.

- Updates the Commission on continued efforts to secure approximately \$10 million in Connect Oregon funding for Pier 2, explaining that Port staff recently presented the project to the committee. Isom stated while the request is substantial, it reflects the true need of the project, and staff remain hopeful given the project's importance and strong scoring potential.
- Isom noted that planning is well underway for the Airport Open House & Fly-In scheduled for August 22, highlighting that the previous year was very well attended and positively received by the community. Commissioners were encouraged to attend and help support community engagement.
- Announced the addition of a new member to the Finance team, Isabella Troxell, who recently joined the Port in a part-time capacity.

Upcoming Meeting Dates

- Workshop Session – July 21, 2026, at 4:00 PM
- Regular Meeting – August 04, 2026, at 4:00 PM

Adjourned

President Stevens adjourned the meeting at 4:39 PM.

APPROVED:**ATTEST:**

Robert Stevens, President
Board of Commissioners

Thaddeus Fickel, Secretary
Board of Commissioners

Respectfully submitted by:
Katie Brown
Administrative Assistant

September 01, 2026
Date Approved by Commission



**MEETING MINUTES
JULY 21, 2026**

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

Call to Order

President Stevens called the Workshop Session to order at 4:02 PM.

Roll Call

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

Staff Present: Executive Director Will Isom; Environmental Compliance & Permits Manager Stacy Bandy; and Administrative Assistant Katie Brown.

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

Also Attending: Jay Corella of *The Daily Astorian*; Clatsop County Commissioner Mike Brosius; Kyle Horgan of *Da Yang Seafoods*; and Allen & Abby Ismond of *Aqua Terra Consultants*.

Pledge of Allegiance

Changes/Additions to the Agenda

There were no changes to the agenda.

Public Comment

Advisory Items

6a. First Reading -AN ORDINANCE ENACTING RULES AND REGULATIONS GOVERNING ENVIRONMENTAL PROTECTION, STORMWATER MANAGEMENT, AND TENANT HOUSEKEEPING AND NUISANCE ABATEMENT ON PORT PROPERTIES; ESTABLISHING ENFORCEMENT PROCEDURES AND PENALTIES FOR VIOLATION THEREOF AND REPEALING PRIOR ORDINANCES.

The commission held a first reading of a new ordinance to update environmental rules and regulations for port tenants and properties. Environmental Compliance & Permits Manager Stacy Bandy explained the ordinance addresses outdated environmental regulations, establishes port-wide framework for environmental protection, stormwater management, housekeeping, and nuisance abatement. The ordinance provides consistent enforcement mechanisms, including the ability to levy fines for violations, and aims to reduce preventable problems and ensure compliance with state and federal laws. Development of the document involved extensive research, collaboration with counsel, and review of environmental regulations adopted by other ports and municipalities.

Commissioners discussed sampling locations, overlapping jurisdictions, and the authority to issue fines. The ordinance is intended to create consistency and local control, superseding

inconsistencies in lease documents. The second reading and potential adoption are scheduled for August 04, 2026, regular meeting.

6b. City of Astoria – Right-of-Way

Executive Director Will Isom informed the Commission of a developing concern involving parking and right-of-way areas adjacent to port property, specifically related to Clatsop Behavioral Healthcare (CBH) and the City of Astoria. Key points Include:

- CBH, now operating from a new facility and no longer a port tenant, approached the port requesting renewed parking privileges previously granted under their former lease.
- Prior to CBH's relocation, Isom discussed parking needs with CBH leadership, who had indicated their new project design would provide sufficient parking, an expectation that has since proven inaccurate.
- The City of Astorian identified a 23-stall right-of-way area, previously unknown to both organizations, yet historically maintained and enforced by the port.
- Without collaborating with the port, the city entered an agreement granting CBH eight of the right-of-way parking spaces.
- This decision raises concerns for the port regarding revenue loss, operational consistency, and misalignment with jointly adopted Waterfront Master Plan.
- Commissioner Campbell expressed frustration over the city's actions and noted the importance of reserving parking for current tenants and future waterfront development.
- The Port is now researching history and legal standing of the right-of-way and is continuing discussions with city officials to seek a solution.

Commission Comments

Commissioner Hill commented on the following:

Congratulated staff, including Stacy Bandy and Matt McGrath, on their extensive work developing the environmental ordinance.

Commissioner Campbell commented on the following:

- Commented on the critical role of parking in port development, tenant support, tourism, and future retail or hospitality projects identified in the Waterfront Master Plan.
- Raised concerns about the sediment buildup and insufficient drainage at the airport's tide gates. Observations suggest that silt and debris have accumulated to the point that water is not draining as designed, causing saturation of the subsurface beneath the airfield. Recommended evaluating the condition of the primary channel, determining whether dredging or other sediment removal may be necessary.

Commissioner Stevens commented on the following:

Reported attending the Astoria column foundation dinner, where he engaged with numerous local and county officials, visited with elected representatives, and represented the Port in conversations highlighting current port activities and community partnerships.

Executive Director Comments

- Reported that the USDA Rural Development State Director will visit next week to discuss Pier 2 and the ongoing permitting process, specifically focusing on federal mitigation requirements now that the state has determined mitigation will not be required at their level. This meeting is intended to clarify the port's remaining obligations, identify potential pathways to satisfy federal mitigation needs, and explore whether USDA can help accelerate or support resolution of outstanding permitting challenges.

- Reported that staff, including Isom, McGrath and Shane Jensen will participate in a scheduled call with the Oregon Freight Advisory Committee as the next step in the Connect Oregon application process. The Port recently completed an interview and presentation for the program, and this meeting will help determine how the port's project aligns with statewide freight priorities and available funding opportunities.
- Informed the commission that the Pacific Northwest Waterways Association (PNWA) has announced its annual conference, scheduled for October 13-15, 2026, in Vancouver, Washington. Commissioners are eligible to attend. He confirmed that the port will cover registration and lodging for commissioners who choose to participate.

Upcoming Meeting Dates

- Regular Meeting – August 04, 2026, at 4:00 PM
- Workshop Session – August 18, 2026, at 4:00 PM

Adjourned:

President Stevens adjourned the meeting at 4:40 PM.

APPROVED:**ATTEST:**

Robert Stevens, Board President
Board of Commissioners

Thaddeus Fickel, Secretary
Board of Commissioners

Respectfully submitted by:
Katie Brown, Administrative Assistant

September 01, 2026
Date Approved by Commission

**MEETING MINUTES
AUGUST 18, 2026**

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

Call to Order

President Stevens called the Workshop Session to order at 4:00 PM.

Roll Call

Commissioners Present: Robert Stevens; Tim Hill; James Campbell; Dirk Rohne; and Thaddeus Fickel (via zoom).

Staff Present: Executive Director Will Isom; Deputy Director Matt McGrath, Environmental Compliance & Permits Manager Stacy Bandy; Finance & HR Director Melanie Howard; Terminal Manager Dianna Delgado; and Administrative Assistant Katie Brown.

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

Also Attending: Jay Corella of *The Daily Astorian*; Finance Committee Member David Oser; and Budget Committee Member Steve Kraske.

Pledge of Allegiance

Changes/Additions to the Agenda

Commissioner Rohne requested that an additional item be added to the agenda: a letter to the Bonneville Power Administration (BPA) urging restoration of funding for the Select Area Fisheries Enhancement (SAFE) Program. President Stevens acknowledged the request and asked for a motion to formally add the item.

Commissioner Rohne moved to approve the addition of the Bonneville Power Administration SAFE program letter as Action Item C. Commissioner Campbell seconded. The motion carried 5-0 amongst the Commissioners present.

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

Public Comment

Advisory Items

6a. Provide an outline of the planned agenda and activities for the Airport Open House and Fly-In, discuss any salient issues.

- Deputy Director McGrath presented an update outlining the planned agenda, logistics, and activities for the upcoming Airport Open House. McGrath reported that promotional efforts have been highly successful, noting early RSVPs and social-media engagement indicating over 100 confirmed attendees, with an anticipated total turnout of 4,000–5,000 people. Activities include Classic cars parade, magic show, Radio Control aircraft demonstrations, P-40 blank fire demonstration, Sky-raider cockpit tours, EAA Young Eagles introductory flights for kids ages 8-17, face painting, and fire and police displays.

- Commissioners asked about LifeFlight operations, and McGrath confirmed that Life Flight's operations and aircraft will be relocated to the south side of the fuel farm to ensure safe separation from pedestrian areas.
- McGrath acknowledged substantial financial and in-kind support from event sponsors, specifically noting contributions from Lum's and Joe's Mobile. He emphasized that the Airport Open House is a significant undertaking that requires strong community partnerships, as well as extensive coordination among airport personnel, volunteers, performers, and external agencies. Commissioners expressed appreciation for the effort and shared their enthusiasm for the upcoming event.

Action Items

7a. Second Reading, AN ORDINANCE ENACTING RULES AND REGULATIONS GOVERNING ENVIRONMENTAL PROTECTION, STORMWATER MANAGEMENT, AND TENANT HOUSEKEEPING AND NUISANCE ABATEMENT ON PORT PROPERTIES; ESTABLISHING ENFORCEMENT PROCEDURE AND PENALTIES FOR VIOLATION THEREOF AND REPEALING PRIOR ORDINANCES.

The ordinance was presented to the Commission for approval and, if approved, it would go into effect in 30 days. The ordinance is intended to formally establish Environmental Rules and Regulations.

Commissioner Fickel moved to approve Environmental Rules and Regulations Ordinance 2026-01. Commissioner Hill seconded. The motion carried 5-0 amongst the Commissioners present. Votes were as follows: Stevens – Aye, Hill – Aye, Fickel – Aye, Campbell – Aye, Rohne – Aye.

7b. Contract with EliteDynamics (Microsoft Business Central ERP)

Finance & HR Director Melanie Howard reported that the contract recommendation is the result of a year-long RFP review process, ultimately determining that the Business Central ERP system, implemented through Elite Dynamics, is the best fit for the Port. The proposal includes a one-time implementation cost not to exceed \$65,727 and recurring annual fees not to exceed \$54,455. The new ERP system will replace QuickBooks and provide integrated customer and vendor management, expanded operational capabilities, increased efficiency, and reduced errors. Positive references were received from several ports, including Newport, Anacortes, and Longview. The contract underwent eight revisions, and implementation planning was supported by consultants and thorough legal review.

Commissioner Rohne moved to approve the contract with EliteDynamics for a three-year subscription term with annual recurring fees not to exceed \$54,455 and one-time professional service fees at a not-to-exceed amount of \$65,727. Commissioner Hill seconded. The motion carried 5-0 amongst the Commissioners present.

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

7c. Letter to the BPA

Commissioner Rohne explained to the Commission the importance of writing a letter to the BPA urging restoration of funding for the Select Area Fisheries Enhancement (SAFE) Program. Administrative Assistant Katie Brown will prepare a draft with input from the Commission, and the final letter will be signed by all Commissioners.

Commissioner Rohne moved to approve the drafting of a letter to the BPA urging restoration of funding for the SAFE program. Commissioner Hill seconded. The motion carried 5-0 amongst the Commissioners present.

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

Commissioner Comments

Commissioner Fickel commented on the following:

- Appreciates the ability to attend meetings remotely.
- Expressed enthusiasm for the Airport Open House.
- Praised Port staff and contractors for recent airport bathroom renovations.

Commissioner Campbell commented on the following:

- Raised concerns about the sediment buildup and insufficient drainage at the airport's tide gates. Observations suggest that silt and debris have accumulated to the point that water is not draining as designed, causing saturation of the subsurface beneath the airfield. Recommended evaluating the condition of the primary channel, determining whether dredging or other sediment removal may be necessary.

Environmental Compliance and Permits Manager Stacy Bandy confirmed that the issue is being addressed in coordination with Warrenton Public Works. The Port has secured the necessary state and federal permits for replacement of tide gate #22 and transferred the permits to the City of Warrenton, which manages the diking district responsible for the infrastructure. Airport staff have documented the low-tide conditions and will share this information with the city as planning continues.

Commissioner Stevens commented on the following:

- Announced the Brownsmead Corn Feed fundraising event on August 29th; shared ticket and event details.

Commissioner Hill commented on the following:

- Echoed Commissioner Fickel's comments regarding enthusiasm for the Airport Open House.

Commissioner Stevens commented on the following:

- Reported on attending the Clatsop Cruise Hosts meeting the previous week,
- Noted that he signed the final loan documents for the Port's \$1.8 million oil spill loan.
- Acknowledged and thanked the boatyard crew for their work on the annual boatyard BBQ, describing it as successful.

Executive Director Comments

- Reported the state has formally approved the loan associated with the recent oil spill response project. Isom explained that the Port's finance team presented the application to the Infrastructure Finance Authority, and with the loan now approved, staff will finalize the necessary paperwork and bring it back to the commission for final authorization. Isom emphasized that, although the loan extends over 25-year term at 4.6% the Port views it as a short-term solution to ensure the contractor is paid promptly while the Port continues pursuing long-term external funding or reimbursement opportunities.
- Isom acknowledged the significant amount of work involved in preparing for the upcoming Airport Open House, praising staff for their coordination, planning, and commitment to making the event successful.
- Highlighted the importance of adopting the new ERP as a foundational improvement for the organization. Noting that the change goes beyond accounting upgrades, moving the Port away from fragmented systems and manual workarounds toward a unified, integrated platform that will strengthen financial controls, reduce errors, streamline operations, and ultimately improve customer service through modern tools such as customer account portals. Isom expressed appreciation for the extensive work done by Howard and staff to evaluate options, involving multiple departments, and ensure the selected system meets long-term operational needs.

Upcoming Meeting Dates



- Regular Meeting – September 01, 2026, at 4:00 PM
- Workshop Session – September 15, 2026, at 4:00 PM

Adjourned:

President Stevens adjourned the meeting at 4:43 PM.

APPROVED:

ATTEST:

Robert Stevens, President
Board of Commissioners

Thaddeus Fickel, Secretary
Board of Commissioners

Respectfully submitted by:
Katie Brown, Administrative Assistant

September 01, 2026
Date Approved by Commission

11:58 AM

07/06/26

Accrual Basis

Port of Astoria
Vouchers Paid -- Operating Acct

Type	Date	Num	Name	Memo	Credit
102-00 - Cash					
102-02 - CCB Operating #1442					
Bill Pmt -Check	06/23/2026	EFT 2002	PMA	PAY BY WIRE TRANSFER	7,028.85
Bill Pmt -Check	06/24/2026	EFT 2004	AFLAC	BM482	172.04
Check	06/24/2026	EFT 2005	PNC Bank National Assoc.		27.34
Bill Pmt -Check	06/26/2026	EFT 2006	OR PERS	EFT PAYMENT	14,333.54
Bill Pmt -Check	06/26/2026	EFT 2007	OR PERS	EFT PAYMENT	5,763.34
Check	06/29/2026	EFT 2008	PNC Bank National Assoc.		519.58
Bill Pmt -Check	06/30/2026	EFT 2009	PMA	PAY BY WIRE TRANSFER	57.70
Check	06/30/2026	EFT 2010	MAPS Credit Union (L&C Bank) - Wi...	PAY BY WIRE TRANSFER	20.00
Bill Pmt -Check	06/26/2026	EFT 2011	Gravity Payments	Merch ID#517924510061062	26.36
Bill Pmt -Check	07/01/2026	EFT 2012	Gravity Payments	Merch ID#517924510061062	4,782.18
Check	07/03/2026	EFT 2013	Principal National Life Ins Co	Life Insurance - Will Isom	34.68
Bill Pmt -Check	07/06/2026	86658	A Coastal Lock & Key, LLC		120.00
Bill Pmt -Check	07/06/2026	86659	ALS Environmental	Cust # 207691-01	12,970.00
Bill Pmt -Check	07/06/2026	86660	Amazon	Acct#: A3O230TH9VG0U	959.08
Bill Pmt -Check	07/06/2026	86661	Ameri-Crane Inspection	Annual Cert - Pettibone Crane	1,648.00
Bill Pmt -Check	07/06/2026	86662	America's Phone Guys	Cust #1271	442.60
Bill Pmt -Check	07/06/2026	86663	AVH Consulting, LLC	PoA_040824	12,683.34
Bill Pmt -Check	07/06/2026	86664	Bayview Asphalt, Inc.	Cust # 119613 - Inv# 29771	201.14
Bill Pmt -Check	07/06/2026	86665	Bergerson Construction, Inc	Job #26500 POA PIER 1 INSPECTION	16,113.15
Bill Pmt -Check	07/06/2026	86666	Cable Huston LLP		8,610.00
Bill Pmt -Check	07/06/2026	86667	Campbell Environmental	Environmental Services	6,018.75
Bill Pmt -Check	07/06/2026	86668	Cartomation, Inc.	GIS Applications	875.00
Bill Pmt -Check	07/06/2026	86669	CenturyLink	Acct # 497163267	122.38
Bill Pmt -Check	07/06/2026	86670	Cintas Corporation	10829	441.47
Bill Pmt -Check	07/06/2026	86671	City Lumber	Cust # 7259	502.60
Bill Pmt -Check	07/06/2026	86672	City of Astoria - utilities	Utilities - Water & Sewer	287,824.52
Bill Pmt -Check	07/06/2026	86673	CityServiceValcon (CSV) / Coleman...	Fuel Supplies & Refuelers	39,622.33
Bill Pmt -Check	07/06/2026	86674	CivicPlus LLC	A627DDCE-0016	367.00
Bill Pmt -Check	07/06/2026	86675	Comm - Capt Robert Stevens	Reimb for Commission Mtgs Period 01/06/26-06...	600.00
Bill Pmt -Check	07/06/2026	86676	Curtis Blue Line	C193585	1,326.55
Bill Pmt -Check	07/06/2026	86677	D Borders Diesel, LLC		1,347.84
Bill Pmt -Check	07/06/2026	86678	Del's OK Point S Tire	POR101	5.02
Bill Pmt -Check	07/06/2026	86679	Dianna Delgado (A/P)		4.82
Bill Pmt -Check	07/06/2026	86680	Eide Bailly LLP	Client #316680	1,295.00
Bill Pmt -Check	07/06/2026	86681	Englund Marine (Airport) 18868	Acct 18868 - Airport	70.00
Bill Pmt -Check	07/06/2026	86682	Englund Marine (Boatyard) 15589	Acct# 15589	218.13
Bill Pmt -Check	07/06/2026	86683	Englund Marine (Marina) 14130	Acct# 14130	119.72
Bill Pmt -Check	07/06/2026	86684	Englund Marine (MX) 14129	Acct# 14129	101.24
Bill Pmt -Check	07/06/2026	86685	Ferguson / Woolsey	Customer 85682	1,020.00
Bill Pmt -Check	07/06/2026	86686	Glenn K Beeler III (A/P)		194.80
Bill Pmt -Check	07/06/2026	86687	Harold Culver (Retiree)	Reimb Medicare Supplement Plan	349.06
Bill Pmt -Check	07/06/2026	86688	Heavy Hauling Co., Inc.	Gangway transport	802.00
Bill Pmt -Check	07/06/2026	86689	HSI Emergency Care Solutions		750.00
Bill Pmt -Check	07/06/2026	86690	J P Plumbing Company, Inc.	Cust ID: AS75	99.00
Bill Pmt -Check	07/06/2026	86691	Janice Burk (A/P)	June 2025 Reimb	198.92
Bill Pmt -Check	07/06/2026	86692	Larry Jones (Retiree)		698.12
Bill Pmt -Check	07/06/2026	86693	Lawson Products	Cust # 10075026	218.21
Bill Pmt -Check	07/06/2026	86694	MarinaWare	Quarterly Software License	450.00
Bill Pmt -Check	07/06/2026	86695	Matthew McGrath (A/P)		137.75
Bill Pmt -Check	07/06/2026	86696	Metro Overhead Door	Acct # 14678	281.00
Bill Pmt -Check	07/06/2026	86697	Napa Auto Parts	Cust # 76004	78.44
Bill Pmt -Check	07/06/2026	86698	North Coast Oregonian	Acct #R100	120.00
Bill Pmt -Check	07/06/2026	86699	NW Natural	Natural Gas Services	147.00
Bill Pmt -Check	07/06/2026	86700	Olson Asphalt Maintenance, LLC		345.00
Bill Pmt -Check	07/06/2026	86701	P & L Johnson Mechanical, Inc.		3,405.54
Bill Pmt -Check	07/06/2026	86702	Pacific Office Automation -Subscrip ...	Cust# 80M829	137.50
Bill Pmt -Check	07/06/2026	86703	Pacific Power	Electrical Power Services	10,397.53
Bill Pmt -Check	07/06/2026	86704	PAPE Group	Cust # 101890	89.50
Bill Pmt -Check	07/06/2026	86705	PERS Health	AS-Group:10013822 Subscriber: H80550901 A...	24.13
Bill Pmt -Check	07/06/2026	86706	PetroCard, Inc.	01-0004280 & 00-0300590	2,188.83
Bill Pmt -Check	07/06/2026	86707	Platt Electric Supply (Rexel)	Acct #135946	39.67
Bill Pmt -Check	07/06/2026	86708	PRIMO / Sierra Springs	928320221793628	184.94
Bill Pmt -Check	07/06/2026	86709	Recology Western Oregon		3,564.26
Bill Pmt -Check	07/06/2026	86710	Recology Western Oregon (Acct #43...	1080854307	46.94
Bill Pmt -Check	07/06/2026	86711	S. Bruce Conner	December 2022	2,100.00
Bill Pmt -Check	07/06/2026	86712	SAIF Corporation	Policy # 100014156	9,899.87
Bill Pmt -Check	07/06/2026	86713	Shred Northwest	Inv.#05594032426 Shred Bin Service	60.00
Bill Pmt -Check	07/06/2026	86714	Special Touch Janitorial, Inc.		5,590.00
Bill Pmt -Check	07/06/2026	86715	Staples Advantage	Act #LA 1833939 - Office Supply	231.25
Bill Pmt -Check	07/06/2026	86716	Sweet Septic and Portable Service	Airport Event	1,605.00
Bill Pmt -Check	07/06/2026	86717	Topper Industries, Inc.	Topper Job No. 8549	8,773.00
Bill Pmt -Check	07/06/2026	86718	VenTek International	Cust # PORTASTORIA	475.00
Bill Pmt -Check	07/06/2026	86719	Verizon Wireless #7705-1	270297705-00001	448.70
Bill Pmt -Check	07/06/2026	86720	Viking Automatic Sprinkler Co	Cust# 3331	165.00
Bill Pmt -Check	07/06/2026	86721	Walter E. Nelson Co.	Cust # 1629	220.32
Bill Pmt -Check	07/06/2026	86722	Walter Rilatos (AP)		200.00

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07/06/26

Accrual Basis

Port of Astoria
Vouchers Paid -- Operating Acct

Type	Date	Num	Name	Memo	Credit
Bill Pmt -Check	07/06/2026	86723	Wells Electrical Contracting, Inc.	P1 Bldg: Rough in new office electrical in Ste 20...	473.55
Total 102-02 · CCB Operating #1442					483,585.12
Total 102-00 · Cash					483,585.12
TOTAL					483,585.12

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Accrual Basis

Port of Astoria
Vouchers Paid -- Operating Acct

Type	Date	Num	Name	Memo	Credit
102-00 - Cash					
102-02 - CCB Operating #1442					
Check	07/07/2026	EFT 2014	PNC Bank National Assoc.		77.00
Bill Pmt -Check	07/10/2026	EFT 2015	OR PERS	EFT PAYMENT	12,814.76
Bill Pmt -Check	07/10/2026	EFT 2016	OR PERS	EFT PAYMENT	5,209.56
Check	07/13/2026	EFT 2017	Clover Network, Inc	Merchant Equipment Fees - MARINA 3-EQUIP ...	35.85
Check	07/13/2026	EFT 2018	PNC Bank National Assoc.		10.00
Check	07/13/2026	EFT 2019	Intuit (cc fees)	Intuit Customer Payment fee	13.12
Bill Pmt -Check	07/14/2026	EFT 2020	GrayMar Environmental Services	PAY \$250,000 on 7/20 - PAY BY ACH - PO Nu...	250,000.00
Bill Pmt -Check	07/14/2026	EFT 2021	Toro Steel Buildings USA Inc	Customer ID#2546712	18,000.00
Check	07/14/2026	EFT 2022	GrayMar Environmental Services	Wire Fee	20.00
Check	07/14/2026	EFT 2023	Toro Steel Buildings USA Inc	Wire Fee	20.00
Bill Pmt -Check	07/16/2026	EFT 2024	Gravity Payments	Merch ID#517924510061062	26.14
Bill Pmt -Check	07/20/2026	86724	3J Consulting	Industry St. Restriping (Missed Invoice from April)	2,075.00
Bill Pmt -Check	07/20/2026	86725	A & A Pest Control	105650	330.00
Bill Pmt -Check	07/20/2026	86726	Amazon	Acct#: A3O230TH9VG0U	753.66
Bill Pmt -Check	07/20/2026	86727	ASTORIA GRANITE WORKS		2,501.71
Bill Pmt -Check	07/20/2026	86728	Business Oregon		23,128.18
Bill Pmt -Check	07/20/2026	86729	Canon Financial Services	Cust# 939795	215.00
Bill Pmt -Check	07/20/2026	86730	Century West Engineering Corp		4,500.00
Bill Pmt -Check	07/20/2026	86731	Cintas Corporation	10829	251.84
Bill Pmt -Check	07/20/2026	86732	City Lumber	Cust # 7259	440.00
Bill Pmt -Check	07/20/2026	86733	City of Warrenton	Water & Sewer Services	21,550.52
Bill Pmt -Check	07/20/2026	86734	CityServiceValcon (CSV) / Coleman...	Fuel Supplies & Refuelers	47,246.80
Bill Pmt -Check	07/20/2026	86735	DebtBook	Reference 20220729-101932134 - 2026-2027	7,508.00
Bill Pmt -Check	07/20/2026	86736	Earthworx Excavation, LLC		4,607.48
Bill Pmt -Check	07/20/2026	86737	Englund Marine (MX) 14129	Acct# 14129	11.24
Bill Pmt -Check	07/20/2026	86738	Harold Culver (Retiree)	Reimb Medicare Supplement Plan	349.06
Bill Pmt -Check	07/20/2026	86739	Hauer's Lawn Care & Equip		69.90
Bill Pmt -Check	07/20/2026	86740	Heavy Hauling Co., Inc.	Gangway transport	802.00
Bill Pmt -Check	07/20/2026	86741	Helligso Construction		31,388.00
Bill Pmt -Check	07/20/2026	86742	Home Depot	6035 3225 3191 4798	204.43
Bill Pmt -Check	07/20/2026	86743	HR Answers		305.50
Bill Pmt -Check	07/20/2026	86744	J P Plumbing Company, Inc.	Cust ID: AS75	12,644.30
Bill Pmt -Check	07/20/2026	86745	Lawson Products	Cust # 10075026	216.53
Bill Pmt -Check	07/20/2026	86746	M&N WORKWEAR	Customer ID#400001011133	563.22
Bill Pmt -Check	07/20/2026	86747	MarinaWare		385.00
Bill Pmt -Check	07/20/2026	86748	Maritime Fire & Safety Assoc.	Cust#PORAST02 - APR Services Inv# F006027	540.00
Bill Pmt -Check	07/20/2026	86749	Napa Auto Parts	Cust # 76004	76.47
Bill Pmt -Check	07/20/2026	86750	North Coast Truck Parts	Acct# 358	64.75
Bill Pmt -Check	07/20/2026	86751	NW Natural	Natural Gas Services	277.88
Bill Pmt -Check	07/20/2026	86752	Olson Asphalt Maintenance, LLC		32,287.25
Bill Pmt -Check	07/20/2026	86753	Pacific Office Automation - Printers		184.43
Bill Pmt -Check	07/20/2026	86754	Pacific Power	Electrical Power Services	4,297.35
Bill Pmt -Check	07/20/2026	86755	PAPE Group	Cust # 101890	2,902.81
Bill Pmt -Check	07/20/2026	86756	QT Petroleum on Demand LLC	Airport: Cell Plan-1 Year Agreement	1,675.00
Bill Pmt -Check	07/20/2026	86757	Quadiant (leasing)	Lease# N23081094 Postage Machine Lease	251.97
Bill Pmt -Check	07/20/2026	86758	SAIF Corporation	Policy # 100014156	100.00
Bill Pmt -Check	07/20/2026	86759	Shred Northwest	Inv.#05594032426 Shred Bin Service	60.00
Bill Pmt -Check	07/20/2026	86760	Spectrio, LLC	Acct # SPX755863	1,320.00
Bill Pmt -Check	07/20/2026	86761	Spectrum - 0901	Acct # 176560901	199.40
Bill Pmt -Check	07/20/2026	86762	Spectrum - 1001	Acct # 176561001	47.89
Bill Pmt -Check	07/20/2026	86763	Spectrum - 1101	250481101	1,882.28
Bill Pmt -Check	07/20/2026	86764	Spectrum - 6401	Acct # 176526401	274.74
Bill Pmt -Check	07/20/2026	86765	SSA Conventional, Inc. - SSA Pacific	Cust # P075 630 4PA1	14,690.00
Bill Pmt -Check	07/20/2026	86766	Staples Advantage	Act #LA 1833939 - Office Supply	176.05
Bill Pmt -Check	07/20/2026	86767	US Bank - Credit Cards	Card# 2090 - CPN# 002706885	6,540.47
Bill Pmt -Check	07/20/2026	86768	Walter E. Nelson Co.	Cust # 1629	1,366.61
Bill Pmt -Check	07/20/2026	86769	Walter Rilatos (AP)		200.00
Check	07/20/2026	86770	Ray Raihala:422 Gateway - Suite 120	Final Refund - 422 Gateway Suite 120	362.45
Check	07/20/2026	86771	STACK Infrastructure	Final Refund - Stack Infrastructure Security Dep...	600.00
Bill Pmt -Check	07/20/2026	86772	Warren L. Junes LTD		1,532.95
Check	07/20/2026	86773	Dr & Mrs. Philip Bales:Bales - Hang...	Final Refund - KAST Hangar A-5	45.00
Total 102-02 - CCB Operating #1442					520,229.55
Total 102-00 - Cash					520,229.55
TOTAL					520,229.55

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JUNE 2026 FINANCIALS NARRATIVE*

Summary

For the fiscal year July 2025 through June 2026, the Port reported an operating net gain of \$83,000, which was approximately \$756,000 ahead of the supplemental budget but \$2.18 million behind the prior year. Operating revenue was 102% of budget while operating expenses were 95% of budget. Materials & Services included \$1,876,000 related to Pier 2 cleanup costs.

Non-operating revenues were at 97% and non-operating expenses were at 100% of budget. Overall, the Port reported a total net loss of \$2,239,000, which was \$770,000 ahead of supplemental budget expectations. Compared to the prior year's loss of \$750,000, overall results were down \$1.5 million; without the oil spill, the Port's net loss would be \$363,000, an improvement of \$388,000 from the prior fiscal year.

Operating Revenue

- **Dockage:** Ahead of budget by \$25,000 and \$58,000 lower than the previous fiscal year; when excluding logging income received in FY 2024–25, dockage income would be up roughly \$160,000.
- **Lease & Rentals:** Under budget by \$66,500 and down by \$39,000 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 \$155,000 and prior year by \$427,000. A significant portion of the increase was due to water/sewer rebilling, which was offset by an increase in related expenses.
- **Marina & Boatyard:**
 - Boatyard revenue continues to outperform significantly at \$184,500 ahead of budget (118%) and \$290,000 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 \$25,000 ahead of budget (104%) and \$34,000 ahead of prior year (105%).
- **Fuel Profits:**
 - Marina net fuel profits totaled \$214,000 – \$19,000 below budget but \$23,000 above the prior year.
 - Airport fuel profits totaled \$373,000 – \$38,000 below budget and \$10,000 below prior year.

Operating Expense

Personnel costs and materials and services were at 96% and 95% of budget, respectively, resulting in a negative budget variance of \$586,000. A supplemental budget was adopted in June to account for higher-than-anticipated expenses, primarily the oil spill cleanup costs, but final billing came in lower than expected.

Capital Spending

June's capital spending was primarily for Terminal Building Upgrades and was partially offset by grant reimbursements. After grant activity, net capital spending was down \$609,000 from the prior year.

Port of Astoria
Profit & Loss Actual vs. Budget
through June 2026

	Actuals Jul 2025 - Jun 2026	Actuals Jul 2024 - Jun 2025	Budget Jul 2025 - Jun 2026	Budget Variance Through Jun	% of Budget Through Jun
<u>Operating Revenues</u>					
Dockage & Vessel Service	897,454	955,557	872,684	24,770	103%
Lease & Rental Income	3,408,322	3,447,201	3,474,821	-66,499	98%
Rebilled Expenses	3,170,639	2,743,848	3,015,158	155,481	105%
Boat Haulout	1,184,526	894,502	1,000,000	184,526	118%
Marina Revenues	715,848	681,509	690,606	25,242	104%
Fuel Sales	1,892,594	1,636,384	1,993,536	-100,942	95%
Ticket Revenues	4,300	2,460	2,200	2,100	195%
Other Income	96,311	67,549	68,057	28,254	142%
Total Operating Revenues	11,369,995	10,429,011	11,117,062	252,933	102%
<u>Operating Expenses</u>					
Personnel Services	3,491,641	3,234,364	3,643,334	-151,693	96%
Materials and Services	7,794,763	4,787,460	8,229,871	-435,108	95%
Bad Debt Expense	712	145,972	0	712	
Total Operating Expenses	11,287,116	8,167,795	11,873,205	-586,089	95%
 Income from Operations	 82,878	 2,261,216	 -756,143	 839,021	 11%
<u>Non-Operating Revenues</u>					
Property Tax Revenues-Genl Fund	1,016,218	987,347	1,058,242	-42,024	96%
Timber Tax Revenues	166,838	171,322	186,023	-19,185	90%
Other County Revenues	280	4,156	7,800	-7,520	4%
Grants*	1,034,601	903,692	1,034,601	0	100%
Settlement	0	0	0	0	0%
Interest Income	29,498	25,942	33,450	-3,952	88%
Total Non-Operating Revenues	2,247,435	2,092,459	2,320,116	-72,681	97%
<u>Total Non-Operating Expenses</u>					
Capital Outlay*	2,942,200	3,420,356	2,942,200	0	100%
Interest Expense	402,379	430,592	405,048	-2,669	99%
Principal Expense	1,224,586	1,253,171	1,226,211	-1,625	100%
Total Non-Operating Expenses	4,569,166	5,104,120	4,573,459	-4,294	100%
 Net Income (Loss)	 -2,238,852	 -750,445	 -3,009,486	 770,634	 126%

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

Port of Astoria

Balance Sheet

as of June 2026

June 29, 2026

ASSETS

Current Assets

Cash & Cash Equivalents

Cash Funds	745
Operating Account #1442	1,110,933
Payroll Account #5344	7,075
Money Market #1259	2,924
Restricted AOC4 MMA #0760	265,717
LGIP Savings #6728	532,142
Undeposited Funds	143,546

Total Cash & Cash Equivalents 2,063,082

Accounts Receivable 603,547

Other Current Assets

Grant Receivables	89,383
Inventory	81,230
Prepaid Expenses	146,321
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 3,594,820

Total Current Assets 6,261,449

Fixed Assets 36,195,605

Other Assets

Long-term Receivables 14,234,866

TOTAL ASSETS 56,691,920

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable	2,830,798
Accrued Interest Payable	90,764
Retainage Payable	28,477
Accrued Liabilities	233,759
Accrued Payroll Liabilities	43,802
Prepaid Rent	90,903
Deposits and Overpayments	45,193
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 16,116,760

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 June 2026

	June 29, 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	32,195,523
Equity	
Retained Earnings	26,735,249
Net Income	-2,238,852
Total Equity	24,496,397
TOTAL LIABILITIES & EQUITY	56,691,920



Capital Projects
June 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 06/29/2026	Grants Received through 06/29/2026	through 06/29/2026 NET OF GRANTS	Estimate of Remaining POA Expense	Priority 9 = Def'd 10 = Comp
WFW	Pier 2 West - Engineering	100,000	-	100,000	0	-	0	100,000	1
WFW	Pier 2 West Mitigation & Permitting	80,000	60,000	20,000	89,303	43,539	45,764	(25,764)	1
WFW	Pier 2 West NEPA Requirements	50,500	-	50,500	-	-	-	50,500	1
Airport	Terminal Building - Remodel/Upgrades	191,700	143,775	47,925	115,156	77,946	37,210	10,715	2
WFW - Boatyard	Boatyard Upgrades	25,000	-	25,000	(0)	-	(0)	25,000	5
WFW - Boatyard	Boatyard Expansion - Phase 1	750,000	675,000	75,000	0	-	0	75,000	8
Airport	Tractor Equipment - Front-end mulcher	8,000	-	8,000	-	-	-	8,000	9
Security	2025-26 Security Upgrades: Camera and Infrastructure Upgrades	125,000	93,750	31,250	-	-	-	31,250	9
WFE - Marinas	East Mooring Basin Boarding Docks Replacement	405,613	312,322	93,291	(0)	-	(0)	93,291	9
WFE - Marinas	East Mooring Basin Dredging	762,745	381,373	381,372	23,765	5,250	18,515	362,857	9
WFW	Gateway Avenue Repair / Restripe	27,500	-	27,500	-	-	-	27,500	9
WFW	Pier 2 East - Repairs based on ODOT reports/bent repairs	500,000	-	500,000	-	-	-	500,000	9
WFW - Boatyard	Boatyard Equipment - Travelift and Misc	1,377,000	1,032,750	344,250	15,886	15,886	-	344,250	9
Airport	Airport Industrial Park Design	300,000	216,780	83,220	213,863	-	213,863	(130,643)	10
Airport	FEMA Equipment: Tractor Equipment - Bat-wing Mower Deck	17,933	-	20,000	17,933	13,450	4,483	15,517	10
Airport	Hangar Maintenance - A Row Rehabilitation	300,000	270,000	30,000	347,184	298,797	48,387	(18,387)	10
Airport	Tide Gate Feasibility Study	32,986	32,986	-	-	-	-	-	10
WFW	2025-26 Pier 2 West - Emergency Repairs	500,000	-	500,000	734,634	-	734,634	(234,634)	10
WFW	2025-28 CWD Piers Maintenance Dredging	400,000	-	400,000	460,469	-	460,469	(60,469)	10
WFW	Fire System Upgrades	90,000	-	90,000	103,640	-	103,640	(13,640)	10
	Misc Projects	-	-	-	820,367	578,963	241,404	(241,404)	
TOTALS		6,043,977	3,218,736	2,827,308	2,942,200	1,033,832	1,908,369	918,939	

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Accrual Basis

Port of Astoria Vouchers Paid -- Operating Acct

Type	Date	Num	Name	Memo	Credit
102-00 - Cash					
102-02 - CCB Operating #1442					
Bill Pmt -Check	07/22/2026	EFT 2026	AFLAC	BM482	172.04
Bill Pmt -Check	07/27/2026	EFT 2028	OR PERS	EFT PAYMENT	14,156.70
Bill Pmt -Check	07/27/2026	EFT 2029	OR PERS	EFT PAYMENT	5,788.14
Check	07/29/2026	EFT 2030	MAPS Credit Union (L&C Bank) - Wi...	Deposit correction debit	10.00
Bill Pmt -Check	08/05/2026	86774	4K Contractors, Inc.	Project #3513; T-Hangar Rehabilitation	12,698.26
Bill Pmt -Check	08/05/2026	86775	A & A Pest Control	105650	115.00
Bill Pmt -Check	08/05/2026	86776	A Coastal Lock & Key, LLC		496.00
Bill Pmt -Check	08/05/2026	86777	Amazon	Acct#: A3O230TH9VG0U	292.64
Bill Pmt -Check	08/05/2026	86778	America's Phone Guys	Cust #1271	430.97
Bill Pmt -Check	08/05/2026	86779	B&S Pest Management, LLC	Acct#: 5096	95.00
Bill Pmt -Check	08/05/2026	86780	Business Oregon		23,128.18
Bill Pmt -Check	08/05/2026	86781	C-TechSolutions LLC		300.00
Bill Pmt -Check	08/05/2026	86782	Campbell Environmental	Environmental Services	1,890.00
Bill Pmt -Check	08/05/2026	86783	Canon Financial Services	Cust# 939795	215.00
Bill Pmt -Check	08/05/2026	86784	CenturyLink	Acct # 497163267	121.44
Bill Pmt -Check	08/05/2026	86785	Cintas Corporation	10829	251.84
Bill Pmt -Check	08/05/2026	86786	City Lumber	Cust # 7259	123.11
Bill Pmt -Check	08/05/2026	86787	CityServiceValcon (CSV) / Coleman...	Fuel Supplies & Refuelers	41,560.15
Bill Pmt -Check	08/05/2026	86788	DEQ - Permit	Permit# 13191 - Astoria Port Permit File #10718...	1,620.32
Bill Pmt -Check	08/05/2026	86789	Eide Bailly LLP	Client #316680	647.50
Bill Pmt -Check	08/05/2026	86790	Englund Marine (Boatyard) 15589	Acct# 15589	4.34
Bill Pmt -Check	08/05/2026	86791	Englund Marine (Marina) 14130	Acct# 14130	119.61
Bill Pmt -Check	08/05/2026	86792	Englund Marine (MX) 14129	Acct# 14129	63.84
Bill Pmt -Check	08/05/2026	86793	EO Media Group - The Daily Astorian		130.20
Bill Pmt -Check	08/05/2026	86794	Fastenal	ORAST0062	1,325.86
Bill Pmt -Check	08/05/2026	86795	Government Finance Officers Associ...	ID# 300295717	200.00
Bill Pmt -Check	08/05/2026	86796	Harold Culver (Retiree)	Reimb Medicare Supplement Plan	349.06
Bill Pmt -Check	08/05/2026	86797	Jackson and Son Oil		34,225.03
Bill Pmt -Check	08/05/2026	86798	Keith Warren		407.88
Bill Pmt -Check	08/05/2026	86799	Kendrick Equipment (USA) LLC		21,041.26
Bill Pmt -Check	08/05/2026	86800	Kiwi Glass, Inc.		4,718.00
Bill Pmt -Check	08/05/2026	86801	Lawson Products		295.02
Bill Pmt -Check	08/05/2026	86802	Napa Auto Parts	Cust # 76004	155.68
Bill Pmt -Check	08/05/2026	86803	North Current Legal LLC		13,860.00
Bill Pmt -Check	08/05/2026	86804	P & L Johnson Mechanical, Inc.		355.00
Bill Pmt -Check	08/05/2026	86805	Pacific Office Automation -Subscrip ...	Cust# 80M829	137.50
Bill Pmt -Check	08/05/2026	86806	Pacific Power	Electrical Power Services	6,780.34
Bill Pmt -Check	08/05/2026	86807	Performance Promotions		3,941.40
Bill Pmt -Check	08/05/2026	86808	PERS Health	AS-Group:10013822 Subscriber: H80550901 A...	349.06
Bill Pmt -Check	08/05/2026	86809	PetroCard, Inc.	01-0004280 & 00-0300590	3,621.92
Bill Pmt -Check	08/05/2026	86810	Platt Electric Supply (Rexel)	Acct #135946	788.07
Bill Pmt -Check	08/05/2026	86811	Recology Western Oregon (Acct 384...	A1080000232	1,483.37
Bill Pmt -Check	08/05/2026	86812	S. Bruce Conner		2,100.00
Bill Pmt -Check	08/05/2026	86813	Soaring by the Sea Foundation		7,950.00
Bill Pmt -Check	08/05/2026	86814	Special Touch Janitorial, Inc.		8,085.00
Bill Pmt -Check	08/05/2026	86815	Staples Advantage	Act #LA 1833939 - Office Supply	75.27
Bill Pmt -Check	08/05/2026	86816	Terry's Plumbing LLC.		905.15
Bill Pmt -Check	08/05/2026	86817	United Rentals	Cust# 283548	1,524.60
Bill Pmt -Check	08/05/2026	86818	VCS Enterprises		1,680.00
Bill Pmt -Check	08/05/2026	86819	Verizon Wireless #7705-1	270297705-00001	448.95
Bill Pmt -Check	08/05/2026	86820	Walker Macy		7,000.00
Bill Pmt -Check	08/05/2026	86821	Walter E. Nelson Co.	Cust # 1629	1,639.80
Bill Pmt -Check	08/05/2026	86822	Wells Electrical Contracting, Inc.		2,669.52
Bill Pmt -Check	08/05/2026	86824	AVH Consulting, LLC	PoA_040824	10,842.74

Total 102-02 - CCB Operating #1442

Total 102-00 - Cash

TOTAL

243,385.76

243,385.76

243,385.76

11:21 AM

08/20/26

Accrual Basis

Port of Astoria
Vouchers Paid -- Operating Acct

Type	Date	Num	Name	Memo	Credit
102-00 - Cash					
102-02 - CCB Operating #1442					
Bill Pmt -Check	08/20/2026	86825	Advanced Remediation Technologie...	Job # OR0203001.001	5,445.00
Bill Pmt -Check	08/20/2026	86826	Ag-Bag Forage Solutions	Parts & Services	452.31
Bill Pmt -Check	08/20/2026	86827	Amazon	Acct#: A3O230TH9VG0U	738.97
Bill Pmt -Check	08/20/2026	86828	Bogh Electric		495.00
Bill Pmt -Check	08/20/2026	86829	Business Oregon		191,698.98
Bill Pmt -Check	08/20/2026	86830	Cable Huston LLP		5,530.00
Bill Pmt -Check	08/20/2026	86831	Cartomation, Inc.	GIS Applications	950.00
Bill Pmt -Check	08/20/2026	86832	Cintas Corporation	10829	251.84
Bill Pmt -Check	08/20/2026	86833	City Lumber	Cust # 7259	173.12
Bill Pmt -Check	08/20/2026	86834	City of Astoria - utilities	Utilities - Water & Sewer	373.20
Bill Pmt -Check	08/20/2026	86835	City of Warrenton	Water & Sewer Services	23,664.91
Bill Pmt -Check	08/20/2026	86836	CityServiceValcon (CSV) / Coleman...	Fuel Supplies & Refuelers	45,444.54
Bill Pmt -Check	08/20/2026	86837	CivicPlus LLC	A627DDCE-0016	367.00
Bill Pmt -Check	08/20/2026	86838	Clatsop Economic Development Res...		1,000.00
Bill Pmt -Check	08/20/2026	86839	Clean Water Technologies, LLC (C...		480.00
Bill Pmt -Check	08/20/2026	86840	Coast Garage Door Co.	Estimate for repairs and new doors to follow.	694.75
Bill Pmt -Check	08/20/2026	86841	Comm - James T. Campbell	Commission Mtg Attendance	250.00
Bill Pmt -Check	08/20/2026	86842	Comm - Tim Hill (James Timothy Hill)		1,200.00
Bill Pmt -Check	08/20/2026	86843	DEQ - Project	Proj# 117915-00	22,781.97
Bill Pmt -Check	08/20/2026	86844	Dr. Roof, Inc.		23,177.50
Bill Pmt -Check	08/20/2026	86845	Earthworx Excavation, LLC		4,035.36
Bill Pmt -Check	08/20/2026	86846	EO Media Group - The Daily Astorian	Acct#EO30374	168.00
Bill Pmt -Check	08/20/2026	86847	Harold Culver (Retiree)	Reimb Medicare Supplement Plan	349.06
Bill Pmt -Check	08/20/2026	86848	Home Depot	6035 3225 3191 4798	2,483.32
Bill Pmt -Check	08/20/2026	86849	J P Plumbing Company, Inc.	Cust ID: AS75	847.85
Bill Pmt -Check	08/20/2026	86850	Jackson and Son Oil		74,067.97
Bill Pmt -Check	08/20/2026	86851	Kiwi Glass, Inc.		4,005.00
Bill Pmt -Check	08/20/2026	86852	Larry Jones (Retiree)		349.06
Bill Pmt -Check	08/20/2026	86853	Lawson Products	Cust # 10075026	222.64
Bill Pmt -Check	08/20/2026	86854	Napa Auto Parts	Cust # 76004	113.96
Bill Pmt -Check	08/20/2026	86855	North Coast Records		750.00
Bill Pmt -Check	08/20/2026	86856	North Coast Truck Parts		69.00
Bill Pmt -Check	08/20/2026	86857	NW Natural	Natural Gas Services	426.59
Bill Pmt -Check	08/20/2026	86858	Oregon Airport Management Assn		250.00
Bill Pmt -Check	08/20/2026	86859	P & L Johnson Mechanical, Inc.		1,538.86
Bill Pmt -Check	08/20/2026	86860	Pacific Office Automation - Eqpt/Proj	Cust# 80M829	4,286.95
Bill Pmt -Check	08/20/2026	86861	Pacific Office Automation - Printers		156.92
Bill Pmt -Check	08/20/2026	86862	Pacific Office Automation -Subscrip ...	Cust# 80M829	5,542.40
Bill Pmt -Check	08/20/2026	86863	Pacific Power	Electrical Power Services	6,510.61
Bill Pmt -Check	08/20/2026	86864	PAPE Group	Cust # 101890	60.60
Bill Pmt -Check	08/20/2026	86865	Performance Promotions		20.81
Bill Pmt -Check	08/20/2026	86866	PERS Health		698.12
Bill Pmt -Check	08/20/2026	86867	Peterson / CAT		174.15
Bill Pmt -Check	08/20/2026	86868	PetroCard, Inc.	01-0004280 & 00-0300590	1,207.78
Bill Pmt -Check	08/20/2026	86869	Platt Electric Supply (Rexel)	Acct #135946	44.90
Bill Pmt -Check	08/20/2026	86870	PRIMO / Sierra Springs	928320221793628	93.92
Bill Pmt -Check	08/20/2026	86871	Recology Western Oregon	8100569422	4,483.83
Bill Pmt -Check	08/20/2026	86872	Recology Western Oregon (Acct#34...	8100553466	28.13
Bill Pmt -Check	08/20/2026	86873	Recology Western Oregon (AIRP)	8100552492	47.93
Bill Pmt -Check	08/20/2026	86874	Recology Western Oregon (Piers)	8100550041	977.93
Bill Pmt -Check	08/20/2026	86875	RPD Services, LLC		101.08
Bill Pmt -Check	08/20/2026	86876	Shred Northwest	Inv.#05594032426	60.00
Bill Pmt -Check	08/20/2026	86877	SmartSign		2,024.65
Bill Pmt -Check	08/20/2026	86878	Special Districts Health Premiums	Cust # 03-0016324 Health Insurance	60,431.90
Bill Pmt -Check	08/20/2026	86879	Specialty Rents		2,436.60
Bill Pmt -Check	08/20/2026	86880	Spectrum - 0901	Acct# 176560901	199.40
Bill Pmt -Check	08/20/2026	86881	Spectrum - 1001	Acct# 176561001	47.89
Bill Pmt -Check	08/20/2026	86882	Spectrum - 1101	250481101	1,882.28
Bill Pmt -Check	08/20/2026	86883	Spectrum - 6401	Acct # 176526401	274.74
Bill Pmt -Check	08/20/2026	86884	Stacy Bandy (A/P)		90.67
Bill Pmt -Check	08/20/2026	86885	Staples Advantage	Act #LA 1833939 - Office Supply	218.06
Bill Pmt -Check	08/20/2026	86886	Terry's Plumbing LLC.		58.53
Bill Pmt -Check	08/20/2026	86887	TKE (Thyssenkrupp Elevator Corp)	Cust # 71259	798.97
Bill Pmt -Check	08/20/2026	86888	ULINE	Cust # 21657453	386.45
Bill Pmt -Check	08/20/2026	86889	US Bank - Credit Cards	Card# 2090 - CPN# 002706885	16,229.08
Bill Pmt -Check	08/20/2026	86890	VenTek International	Cust # PORTASTORIA	475.00
Bill Pmt -Check	08/20/2026	86891	Walter E. Nelson Co.	Cust # 1629	1,046.75
Bill Pmt -Check	08/20/2026	86892	Warren L. Jones LTD		211.37
Check	08/20/2026	86893	Fly Seaside	Final Refund - Hangar E-2	111.16
Check	08/20/2026	86894	Grays Bay LLC:Hangar A-2	Final Refund - Hangar A-2	321.00

Total 102-02 - CCB Operating #1442

526,586.32

Total 102-00 - Cash

526,586.32

TOTAL

526,586.32



JULY 2026 FINANCIALS NARRATIVE *

Summary

For July 2026, the Port reported an operating net gain of \$209,000, which was \$93,000 ahead of budget and \$10,000 behind the prior year. Operating revenue was 109% of budget while operating expenses were 100% of budget. Non-operating revenues were at 103% and non-operating expenses were at 100% of budget.

Overall, the Port reported total net profits of \$150,000, which was \$95,000 ahead of budget expectations and \$147,000 ahead of July 2025.

Operating Revenue

- **Dockage:** Ahead of budget by \$8,000 and prior year by \$15,000.
- **Lease & Rentals:** Ahead of budget by \$7,800 and prior year by \$18,000.
- **Rebilled Expenses:** Ahead of budget by \$122,000 and prior year by \$32,000. A significant portion of the increase was due to water/sewer rebilling, which was offset by an increase in related expenses.
- **Marina & Boatyard:**
 - Boatyard revenue was \$5,800 behind budget expectations but \$19,000 ahead of prior year (120%).
 - Marina revenue was \$1,700 ahead of budget (102%) and \$3,000 ahead of prior year (103%).
- **Fuel Profits:**
 - Marina net fuel profits totaled \$26,500 – \$6,500 below budget and \$2,000 below prior year.
 - Airport fuel profits totaled \$34,000 – \$6,700 below budget and \$5,000 below prior year.

Operating Expense

Personnel costs and materials and services were at 93% and 103% of budget, respectively, resulting in a budget variance of \$1,900.

Capital Spending

July's capital spending was primarily for Terminal Building Upgrades and was partially offset by grant reimbursements. After grant activity, net capital spending was down \$154,000 from the prior year.

Port of Astoria
Profit & Loss Actual vs. Budget
July 2026

	Actuals Jul 2026	Actuals Jul 2025	Budget Jul 2026	Budget Variance for Jul	% of Budget for Jul	Full '26-'27 Budget
<u>Operating Revenues</u>						
Dockage & Vessel Service	32,188	16,873	24,330	7,858	132%	991,867
Lease & Rental Income	305,326	287,140	300,531	4,795	102%	3,482,006
Rebilled Expenses	373,129	341,415	251,287	121,842	148%	3,000,170
Boat Haulout	118,441	99,038	124,268	-5,827	95%	1,250,000
Marina Revenues	88,648	85,846	86,950	1,698	102%	717,400
Fuel Sales	200,928	203,484	244,046	-43,118	82%	2,102,905
Ticket Revenues	1,325	125	135	1,190	981%	3,100
Other Income	11,833	7,230	5,695	6,138	208%	70,778
Total Operating Revenues	1,131,818	1,041,150	1,037,242	94,576	109%	11,618,226
<u>Operating Expenses</u>						
Personnel Services	262,100	242,848	280,817	-18,717	93%	3,766,029
Materials and Services	663,033	579,253	642,430	20,603	103%	5,622,408
Bad Debt Expense	0	0	0	0		0
Total Operating Expenses	925,133	822,101	923,247	1,886	100%	9,388,437
 Income from Operations	 209,336	 219,048	 113,995	 92,691	 184%	 2,229,789
<u>Non-Operating Revenues</u>						
Property Tax Revenues-Genl Fund	12,827	9,074	9,394	3,433	137%	1,089,989
Timber Tax Revenues	0	0	0	0	0%	171,322
Other County Revenues	0	0	0	0	0%	280
Grants*	52,683	0	52,683	0	100%	52,683
Settlement	0	0	0	0	0%	0
Interest Income	2,950	3,521	4,151	-1,201	71%	33,450
Total Non-Operating Revenues	68,460	12,594	66,228	2,232	103%	1,847,724
<u>Total Non-Operating Expenses</u>						
Capital Outlay*	102,425	203,696	102,425	0	100%	128,252
Interest Expense	8,135	8,820	8,135	0	100%	363,722
Principal Expense	14,994	16,559	14,994	0	100%	1,281,972
Total Non-Operating Expenses	128,203	229,076	128,204	0	100%	1,773,946
 Net Income (Loss)	 149,593	 2,567	 52,019	 94,923	 288%	 2,303,567

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

Port of Astoria

Balance Sheet

as of July 2026

	July 31, 2026
ASSETS	
Current Assets	
Cash & Cash Equivalents	
Cash Funds	745
Operating Account #1442	708,896
Payroll Account #5344	12,241
Money Market #1259	503,671
Restricted AOC4 MMA #0760	266,112
LGIP Savings #6728	533,950
Undeposited Funds	90,013
Total Cash & Cash Equivalents	2,115,629
Accounts Receivable	453,789
Other Current Assets	
Grant Receivables	129,866
Inventory	149,549
Prepaid Expenses	128,087
Property Taxes Receivable	52,972
Deferred Pension Outflows	775,080
Deferred OPEB Outflows	95,191
Current Maturities LT Rcvble	2,222,683
Total Other Current Assets	3,553,428
Total Current Assets	6,122,847
Fixed Assets	36,189,632
Other Assets	
Long-term Receivables	12,627,488
TOTAL ASSETS	54,939,967
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	3,008,206
Accrued Interest Payable	80,688
Retainage Payable	32,368
Accrued Liabilities	0
Accrued Payroll Liabilities	-167
Prepaid Rent	53,539
Deposits and Overpayments	44,676
LT Debt Obligation - Current Portion	1,624,361
Unearned Tenant Improvements	8,400
Deferred Pension Inflows	257,068
Deferred OPEB Inflows	315,367
Deferred Lease Inflows	9,712,951
Total Current Liabilities	15,137,456
Long Term Liabilities	
Accrued Vacation Payable	261,856
Accrued Sick Leave	299,751
Notes Payable	9,833,249
Net Pension Liability	1,527,416
OPEB Liability	723,312
Lease Liability	798,009

Port of Astoria

Balance Sheet

as of July 2026

	July 31, 2026
Pollution Remediation AOC 4 Liability	2,841,786
Less Current Portion LT Debt	-1,624,361
Total Long Term Liabilities	14,661,018
Total Liabilities	29,798,475
Equity	
Retained Earnings	24,991,899
Net Income	149,593
Total Equity	25,141,492
TOTAL LIABILITIES & EQUITY	54,939,967

Capital Projects
July 2026

DEPARTMENT AND PROJECT		BUDGETED SPENDING & GRANTS			ACTUAL SPENDING & GRANTS			Estimate of Remaining POA Expense	Priority 9 = Def'd 10 = Comp
Department	Description	Proposed Capital Expenditure	Proposed Grant Funding	Proposed POA Expense	Expenses through 07/31/2026	Grants Received through 07/31/2026	through 07/31/2026 NET OF GRANTS		
WFW	Pier 2 West - Construction Phase 1	50,000	-	50,000	-	-	-	50,000	1
WFW	Pier 2 West Mitigation & Permitting	10,000	7,500	2,500	1,148	-	1,148	1,353	1
WFW	Pier 2 West NEPA Requirements	50,500	-	50,500	-	-	-	50,500	1
Airport	Airport Industrial Park - Design Phase 2	300,000	250,000	50,000	-	-	-	50,000	2
Airport	Runway 8/26 Rehabilitation - Design	140,000	133,000	7,000	-	-	-	7,000	2
Airport	Taxiway A and B Realignment - Predesign	400,000	396,000	4,000	-	-	-	4,000	2
Airport	T-Hangar B Row Rehabilitation	337,200	333,828	3,372	-	-	-	3,372	2
Security	2025-26 Security Upgrades: Camera and Infrastructure Upgrades	107,153	80,365	26,788	-	-	-	26,788	2
WFE - Marinas	East Basin Boarding Docks Replacement	295,750	227,728	68,022	-	-	-	68,022	2
WFE - Marinas	East Mooring Basin Dredging	672,100	334,225	337,875	-	-	-	337,875	2
WFW	Gateway Avenue Repair / Restripe	90,000	80,000	10,000	-	-	-	10,000	2
WFW	Water Infrastructure Upgrades	100,000	90,000	10,000	-	-	-	10,000	2
WFW - Boatyard	Boatyard Expansion - Phase 1	600,000	480,000	120,000	-	-	-	120,000	2
WFW - Boatyard	Pier 3 Haulout Equipment & Structural Reinforcement	4,310,480	3,879,432	431,048	-	-	-	431,048	2
WFW	2025-28 CWD Piers Maintenance Dredging	816,850	-	816,850	-	-	-	816,850	3
WFW	Boatyard Haulout / WMB Entrance Dredging	150,000	-	150,000	-	-	-	150,000	3
WFW	Pier 2 Warehouse Roof Repairs	100,000	-	100,000	-	-	-	100,000	3
WFW - Boatyard	Boatyard Travelift Wheels	25,000	-	25,000	-	-	-	25,000	3
WFW	Equipment Storage Building - Maintenance	55,000	-	55,000	-	-	-	55,000	4
WFW	Pier One Building - Remodel/Upgrades	75,000	-	75,000	-	-	-	75,000	4
WFW - Boatyard	Boatyard Upgrades	100,000	-	100,000	18,000	-	18,000	82,000	4
WFW	Pier 2 East - Repairs based on ODOT reports/bent repairs	100,000	-	100,000	-	-	-	100,000	5
WFW	413 Gateway - Remodel/Upgrades	50,000	-	50,000	-	-	-	50,000	7
WFW	422 Gateway - Siding	50,000	-	50,000	-	-	-	50,000	8
WFW	422 Gateway Remodel/Upgrades	50,000	-	50,000	-	-	-	50,000	8
	Misc	-	-	-	83,277	52,683	30,594	(30,594)	
TOTALS		9,035,033	6,292,078	2,742,955	102,425	52,683	49,742	2,693,213	

SEPTEMBER 2026

SUN

MON

TUES

WED

THURS

FRI

SAT

		1 4:00PM POA Regular Meeting 6:00PM CB City Council Meeting	2 10:30AM Clatsop County Board of Commissioners Work Session 12:00PM POA Finance Cmte Meeting 6:00PM Gearhart City Council Meeting	3	4	5
6	7 6:00PM Astoria City Council Meeting	8 5:15PM Warrenton City Commission Work Session & Regular Meeting 6:00PM CB City Council Work Session & Special Meeting	9 5:00PM Clatsop County Board of Commissioners Work Session & Regular Meeting	10	11	12
13	14 5:00PM Seaside City Council Work Session 6:00PM Seaside City Council Meeting	15 4:00PM POA Workshop Session	16 10:30AM Clatsop County Board of Commissioners Work Session	17	18	19
20	21 6:00PM Astoria City Council Meeting	22 5:30PM Astoria Planning Commission Meeting 6:00PM Warrenton City Commission Meeting	23 5:00PM Clatsop County Board of Commissioners Work Session & Regular Meeting	24	25	26
27	28 5:00PM Seaside City Council Work Session 6:00PM Seaside City Council Meeting 6:00PM Astoria City Council Work Session	29 7:45AM AWACC Breakfast Networking	30			

August 24, 2026

Board of Commissioners
Port of Astoria
Astoria, Oregon

Attention: Board of Commissioners

We are writing this letter in connection with our audit of the financial statements of Port of Astoria (the Port) as of and for year the ending June 30, 2026.

We are required by our professional standards to have certain communications with you to promote effective two-way communication between us, in our role as independent auditors, and yourselves, in your role as those charged with governance of the Port. In this letter, we will:

- Address our responsibilities as independent auditors and provide an overview of the planned scope and timing of the audit.
- Request that you provide any additional information you may have that could be relevant to our audit.

Responsibilities

The respective responsibilities of ourselves and of management in relation to the audit of the financial statements are set out in our engagement letter dated June 18, 2026.

Our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management, with your oversight, are prepared, in all material respects, in accordance with accounting principles generally accepted in the United States. We are responsible for performing the audit in accordance with generally accepted auditing standards (GAAS). The matters that GAAS requires to be communicated, therefore, include significant matters arising during the audit of the financial statements that are relevant to you in overseeing the financial reporting process. We are not required to design procedures for the purpose of identifying other matters to communicate with you.

The audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

Independence

We have determined that it is appropriate to communicate to you any circumstances or relationships that, in our professional judgement, may reasonably be thought to bear on independence. We are not aware of any circumstances or relationships that would impair our independence.

Planned Scope and Timing of Our Audit

In developing our audit plan, we will work with management to understand the nature of the Port and to identify and assess the risks of material misstatement in the financial statements, whether due to fraud or error. Our audit plan has been designed to focus on those identified areas of risk.

The concept of materiality recognizes that some matters, both quantitative and qualitative, are important for the fair presentation of the financial statements in accordance with accounting principles generally

accepted in the United States. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, either individually or in the aggregate, whether caused by errors or fraud, are detected.

Our audit of the financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Port's internal control over reporting.

The proposed timing of our audit (as discussed with management) is as follows:

Action	Planned Date
Start of interim fieldwork	August 17, 2026
Start of final fieldwork	September 8, 2026

We communicate significant risks of material misstatement that we identify to help you understand those matters and why they were determined to be significant risks. This communication may assist you in fulfilling your responsibility to oversee the financial reporting process. In planning our audit, we have preliminarily identified the following areas and plan to address them as follows:

Area	Type	Why Significant and Plans on How to Address
Fraudulent Revenue Recognition	Significant Risk	Management could overstate revenue by recording fraudulent revenue transactions. TKW will perform substantive testwork including test of details over revenue to ascertain the balance, as deemed significant.
Management Override of Controls	Significant Risk	Management could override controls in place to commit fraudulent financial reporting. TKW will perform testing over journal entries to identify if significant, unusual transactions are recorded.

If there are significant changes within the applicable financial reporting framework or in the Port's environment, financial condition, or activities, we will modify our planned approach to address these implications. If there are other specific areas that warrant our particular attention during the audit or where you would like us to undertake additional procedures, please let us know.

We anticipate using specialized skills or knowledge to perform the planned audit procedures or to evaluate the audit results for the following areas:

- Valuation of liabilities and related balances associated with employee benefit plans.

Our engagement partner for the audit is Julie Fahey and can be reached at jfahey@tkw.com.

Communications

We did not discuss any significant issues with management in connection with our retention as auditors regarding the application of accounting principles and auditing standards.

Please communicate to us your views on the following matters, as appropriate:

- The allocation of responsibilities between those charged with governance and management.
- The Port's objectives and strategies and the related business risks that may result in material misstatements.
- The important performance measures and how management measures and reviews the Port's financial performance.
- The Port's internal control and its importance, including how you oversee its effectiveness.
- The detection or the possibility of fraud at the Port.
- Significant communications between the Port and regulators.
- The Port's response to developments in law, accounting standards, corporate governance practices, and other related matters; and the effect of such developments on the overall presentation, structure, and content of the financial statements, including the following:
 - The relevance, reliability, comparability, and understandability of the information presented in the financial statements;
 - Whether all required information has been included in the financial statements and whether such information has been appropriately classified, aggregated or disaggregated, and presented.
- Your actions in response to previous communications with us.
- Other matters you believe are relevant to the audit of the financial statements.

The persons with which we plan to communicate with, as those charged with governance, have been identified as the Board of Commissioners.

Internal Control Over Financial Reporting

In planning and performing our audit, we are considering the Port's internal control over financial reporting (internal control) as a basis for designing appropriate audit procedures in order to express an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Port's internal control. Accordingly, we do not express an opinion on the effectiveness of the Port's internal control.

Restriction of Use

This letter is intended solely for the information and use of those charged with governance of Port of Astoria and, if appropriate, management and is not intended to be, and should not be, used by anyone other than these specified parties.

Talbot, Kowala & Warwick, LLP

STANDARD RENTAL SERVICE AGREEMENT

Location No. 0463 Agreement No. 210276363 Customer No. 13783393 Date 7/1/2026
 Customer PORT OF ASTORIA Phone 503-298-0580
 Address 10 PIER 1 City ASTORIA State OR Zip 97103

UNIFORM PRICING:

Material#	Description	Rental Frequency	Inventory	Unit Price
X391	CARHARTT FR CVRL - Rental		ANY	6.181
X914	CINTAS INSULATED COVERALL - Rental		ANY	2.827

EMBLEM PRICING:

Material#	Description	Rental Frequency	Inventory	Unit Price
BA2000S	NAVY/ NAVY/ WHITE*		ANY	1.876
BBZS00S	FR-NAVY/ NAVY/ WHITE*		ANY	1.876

FACILITY SERVICES PRODUCTS PRICING:

Material#	Description	Rental Frequency	Inventory	Unit Price
X2160	SM SHOP TWL-RED - Rental	01	ANY	0.239
X2702	TERRY TOWEL-BLUE - Rental	01	ANY	0.417
X3030	LINEN BAG RACK - Rental	01	ANY	0.000
X3032	LINEN BAG - Rental	01	ANY	0.000
X8010	HANGER RACK - Rental	42 01	ANY	0.000

- o This agreement is effective as of the date of execution for a term of 60 months from date of installation.
- o The additional charges listed below are subject to adjustment by Company effective upon notice to Customer, which notice may be in the form of an invoice.
- o COD Terms \$_____ per week charge for delayed payment (if Amount Due is Carried to Following Week)
- o Credit Terms - Charge Payments due 10 Days After End of Month
- o Automatic Lost Replacement Charge: Material X2702 % of Inventory 5.000 \$ 3.433 EA
- o Automatic Lost Replacement Charge: Material _____ % of Inventory _____ \$ _____ EA
- o Make-Up Charge \$ 3.050 per garment.
- o Non-Standard/Special Cut Garment (i.e., non-standard, non-stocked unusually small or large sizes, unusually short or long sleeve or length, etc.) premium \$ 0.210 per garment
- o Artwork Charge for Logo Mat \$ _____
- o Under no circumstances will the Company accept textiles bearing free liquid. Shop towels may not be used to clean up oil or solvent spills.
- o Service Charge: \$ 19.53 per delivery.
 This Service Charge is used to help Company pay various fluctuating current and future costs including, but not limited to, costs directly or indirectly related to the environment, energy issues, service and delivery of goods and services, in addition to other miscellaneous costs incurred or that may be incurred in the future by Company.
- o Size Change: Customer agrees to have employees measured by a Cintas representative using garment "size samples". A charge of \$ 5.000 per garment will be assessed for employees size changed within 4 weeks of installation.
- o Uniform Advantage \$ 0.140 per standard garment Premium Advantage \$ 0.500 per flame resistant/high visibility garment
- o Uniform Advantage and Premium Advantage cover damaged garments needing to be replaced outside of normal wear and tear. Uniform Advantage and Premium Advantage do not cover lost or unreturned garments. The Customer or Company may cancel Uniform Advantage and Premium Advantage at any time.
- o Emblem Advantage \$ _____ per garment. Emblem Advantage covers name and company emblems initially selected by Customer. The Customer or Company may cancel Emblem Advantage at any time after six months from date of installation.
- o Prep Advantage \$ _____ per garment. Prep Advantage covers all costs associated with garment preparation. The Customer or Company may cancel Prep Advantage at any time after six months from date of installation.
- o Other _____

 / ☐ _____ Initial and check box if Unilease. All garments will be cleaned by Customer.
 Date

 / ☐ _____ Initial and check box if receiving Linen Service. Company may make periodic physical inventories
 Date of items in possession or under control of customer.

STANDARD RENTAL SERVICE AGREEMENT

Date ☐

Initial and check box if receiving direct embroidery. If service is discontinued for an employee, or Customer deletes any of the garments with direct embroidery for any reason, or terminates this agreement for any reason, or fails to renew the agreement. Customer will purchase all direct embroidered garments at the time they are removed from service at the then current replacement values.

Date ☐

Initial and check box if declining the Uniform Advantage Program

Customer certifies that ☐ it is ☐ is not a federal, state, or local government branch or agency.

This agreement is subject to the terms and conditions on the back of this agreement. By signing below, Customer agrees to and accepts the terms and conditions on the back of this agreement.

Cintas Loc.No 463
By Sean Ingham
Title SSR
Accepted-GM _____

Please Sign Name J. Tadei
Please Print Name JOE TADEI
Please Print Title MAINT. MANAGER
E-Mail jtadei@portofastoria.com