



# Sunset Empire Transportation District BUDGET COMMITTEE MEETING

May 15, 2026 | 1:30 p.m.

**Meeting location:** Astoria Transit Center, 900 Marine Drive, Astoria, OR 97103

**Meeting link:** <https://teams.microsoft.com/meet/24830053497042?p=vaxBgeL5Xc7Fyi7c9K> **Meeting ID:** 248 300 534 970 42 |

**Passcode:** h4Bn3WW9 **Dial in by phone:** 1-872-333-9477 | **Phone conference ID:** 664 371 590#

## AGENDA

Item		Action	Responsible
Item 1	Call to Order		Chair Leah Griffith
Item 2	Pledge of Allegiance		Chair Leah Griffith
Item 3	Roll Call		Chair Leah Griffith
Item 4	Changes to the Agenda		Chair Leah Griffith
Item 5	Public Comment (3-minute limit per person)		Public
Item 6	Approval of Minutes a. April 30, 2026		Chair Leah Griffith
Item 7	Fiscal Year 2026-2027 Budget Review. Responses to Comments and Questions from Meeting #1.		Budget Office David Carr
Item 8	Comments by Committee Members		Committee Members
Item 9	Adjournment		Chair Leah Griffith

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<https://teams.microsoft.com/meet/24830053497042?p=vaxBgeL5Xc7Fyi7c9K>



**SUNSET EMPIRE TRANSPORTATION DISTRICT**  
**Budget Committee**  
**April 30, 2026 | 1 p.m.**  
**Meeting Minutes**  
**Draft**

*Link to meeting video:* [Sunset Empire Transportation District Budget Meeting #1 | Meeting-Join | Microsoft Teams](#)

**1. CALL TO ORDER**

Board Chair Kathy Kleczek called the meeting to order at 1 p.m.

**2. PLEDGE OF ALLEGIANCE**

**3. ROLL CALL**

Committee members present in person: Pamela Alegria, Karen Deeter, Zach Fleck, Leah Griffith, Kathy Kleczek, John Lansing, Tita Montero, Johnathan Neibuhr, Matthew Stolberg, Kathleen Teeple, Lauren Wilson and Penny York. Guillermo Romero was absent.

Staff/visitors present in person: David Carr, Jennifer Stangland, Jennifer Geisler, Jason Jones, Sara Schilling.

Staff/visitors present virtually: Betty Nielsen, Lauren Hedrick, Nicholle Searle, Stephanie Rodriguez.

**4. ELECTION OF BUDGET COMMITTEE CHAIR**

**Commissioner Tita Montero nominated Committee Member Leah Griffith to be chair. Committee Member Lansing seconded the motion.**

Board Chair Kleczek asked for other nominations, and none were made.

	<b>Aye</b>	<b>Nay</b>	<b>Absent</b>
<b>Alegria</b>	X		
<b>Deeter</b>	X		
<b>Fleck</b>	X		
<b>Griffith</b>	X		
<b>Kleczek</b>	X		
<b>Lansing</b>	X		
<b>Montero</b>	X		
<b>Niebuhr</b>	X		
<b>Romero</b>			X
<b>Stolberg</b>	X		
<b>Teeple</b>	X		
<b>York</b>	X		
<b>Wilson</b>	X		

Motion passed unanimously.

## **5. Changes to Agenda**

None

## **6. Public Comment**

None

## **7. READING OF THE BUDGET OFFICER'S MESSAGE BY THE BUDGET OFFICER**

Budget Officer Carr read the FY2027 budget message. Committee members made suggestions/requests, including: on the timeline, change Columbia County assessor to Clatsop County assessor; expand the organizational chart; clarify whether property taxes are increasing or decreasing as pgs. 7-8 provide conflicting information; and clarify the FTE numbers as the chart appears to show more in FY27 than in FY26 projected.

## **8. DISCUSSION OF THE PROPOSED FY 2026-27 BUDEGET BY FUND**

Mr. Carr went through the proposed FY2027 budget line by line. He distributed a capital reserve fund page that was omitted from the budget document.

Committee members made several requests, including:

- Add a separate YTD Actuals column (through March 31)
- Clarify why, on Line 1 of General Fund – Resources LB20, there's a large jump between the adopted budget figure and the YTD actuals and projections.
- Add definitions of rentals, commissioners and proceeds, IGA contracted services, other revenue, total resources and professional services
- Check with Arla Miller from ODOT about budgeting additional funds for grant flexibility (called budget authority or spending authority)
- Clarify whether property tax projections are going up or down
- Clarify how payroll expenses break down
- Clarify how Northwest Oregon Transit Alliance membership is reflected
- Check on whether shop supplies should increase
- Clarify ODOT loan repayment schedule and balance
- Clarify definition of unappropriated ending fund balance
- Clarify how to account for the unappropriated ending fund balance for the \$100,000 capital reserve
- Clarify whether money from unappropriated fund balance from STIF should carry forward

Commissioner Montero suggested line items for the ticket bank program and a public relations/communications support contract. She suggested \$50,000 to \$70,000 for the PR support contract. Commissioner Alegria said that seems like too great an expense. Committee Member Fleck described a way to reflect the ticket bank program in the budget solely on the revenue side.

## **9. COMMENTS BY COMMITTEE MEMBERS**

Commissioner York thanked staff for the work on the budget.

Chair Kleczek said she feels it's worth thinking about whether spending some contingency would be beneficial. Committee Member Fleck suggested double checking loan agreement terms if the district does go down that path.

## **10. ADJOURNMENT**

The meeting was adjourned at approximately 3:07 p.m.

Minutes prepared by SETD staff

Minutes approved by:

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Leah Griffith, Chair

### **Action items from the meeting:**

- Staff will clarify questions raised by the committee

**SUNSET EMPIRE TRANSPORTATION DISTRICT  
2026–27 Fiscal Year Proposed Budget**



**CONTACT INFORMATION**

900 Marine Drive

Astoria, OR

(503) 861-7433

**Sunset Empire Transportation District**  
Proposed Fiscal Budget  
Year Beginning July 1, 2027

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# SUNSET EMPIRE TRANSPORTATION DISTRICT

## BUDGET COMMITTEE FISCAL YEAR 2027

Board of Commissioners/Members	Citizen Volunteer Members
Penny York – Member	Karen Deeter
Esperanzita (Tita) Montero – Board Secretary/Treasurer	Zach Fleck
Kathy Kleczek – Board Chair	Leah Griffith
Pamela Alegria – Board Vice Chair	John Lansing
Matthew Stolberg - Member	Johnathan Niebuhr
Guillermo Romero - Member	Lauren Wilson
Kathleen Temple – Member	

### Submitted by:

David Carr – Executive Director  
Sam Bdeir – Human Resource Manager  
Jennifer Geisler – Chief Operations Officer  
Jason Jones – Mobility Manager  
Jennifer Stangland – Finance Officer/Grant Administrator  
Sara Schilling – Executive Assistant, Communications

## FY27 Budget Process Timeline

- March 1-31 .....Budget information goes out to staff
- Mar 22-26.....Program Managers review budget with the CFO\Business Operations Director
- April 1 - 24.....Staff complete Proposed budget document
- April 21 .....Legal notice to *newspaper* on Budget Committee meeting
- April 16 .....Budget Committee Training
- April 24 .....Proposed budget sent to Budget Committee and made publicly available
- April 30 .....1<sup>st</sup> Budget Committee Meeting with public comment
- May 15 .....2<sup>Nd</sup> Budget Committee Meeting
- June 12 .....3<sup>rd</sup> Budget Committee Meeting (if required)
- June 16 .....Legal notice of Public Hearing of Board to adopt recommended Budget
- June 25 .....Public Hearing to adopt FY27 budget by Board resolution
- July 15th.....Submit budget to Clatsop County Tax Assessor

## **FY27 Budget Message**

### **Board of Commissioners, Budget Committee, and residents of the Sunset Empire Transportation District (SETD):**

The purpose of the Budget Message and other information included in the budget document is to provide sufficient information to the Budget Committee, the Board of Commissioners, and citizens so that an understanding of the proposed budget for the coming fiscal year may be gained.

The proposed budget was developed pursuant to state statute, SETD Financial Policy and other district policies. The information contained in the proposed budget represents the district's staff best estimates of resources and expenditures. These were obtained using professional judgement, existing policies, budget history and generally accepted accounting practices.

The SETD Budget Committee consists of the Board of Commissioners and six eligible residents, who submit letters of intent to serve on the Budget Committee. Administration tried to obtain a seventh community member but was unable to find a volunteer. The approved eligible resident members and the Commission total of thirteen (13) Budget Committee members. In its deliberations, the Budget Committee reviews and if necessary, revises the proposed budget from the Budget Officer.

The budget has three main funds which include the general fund, special revenue funds, and a reserve fund.

The budget includes an increase of resources and requirements of \$952,001, representing contingency funds, which includes accrued interest as of March 31, 2026. This amount has been added to the FY27 budget as a separate line item for transparency. This fund must have Board approval to be used.

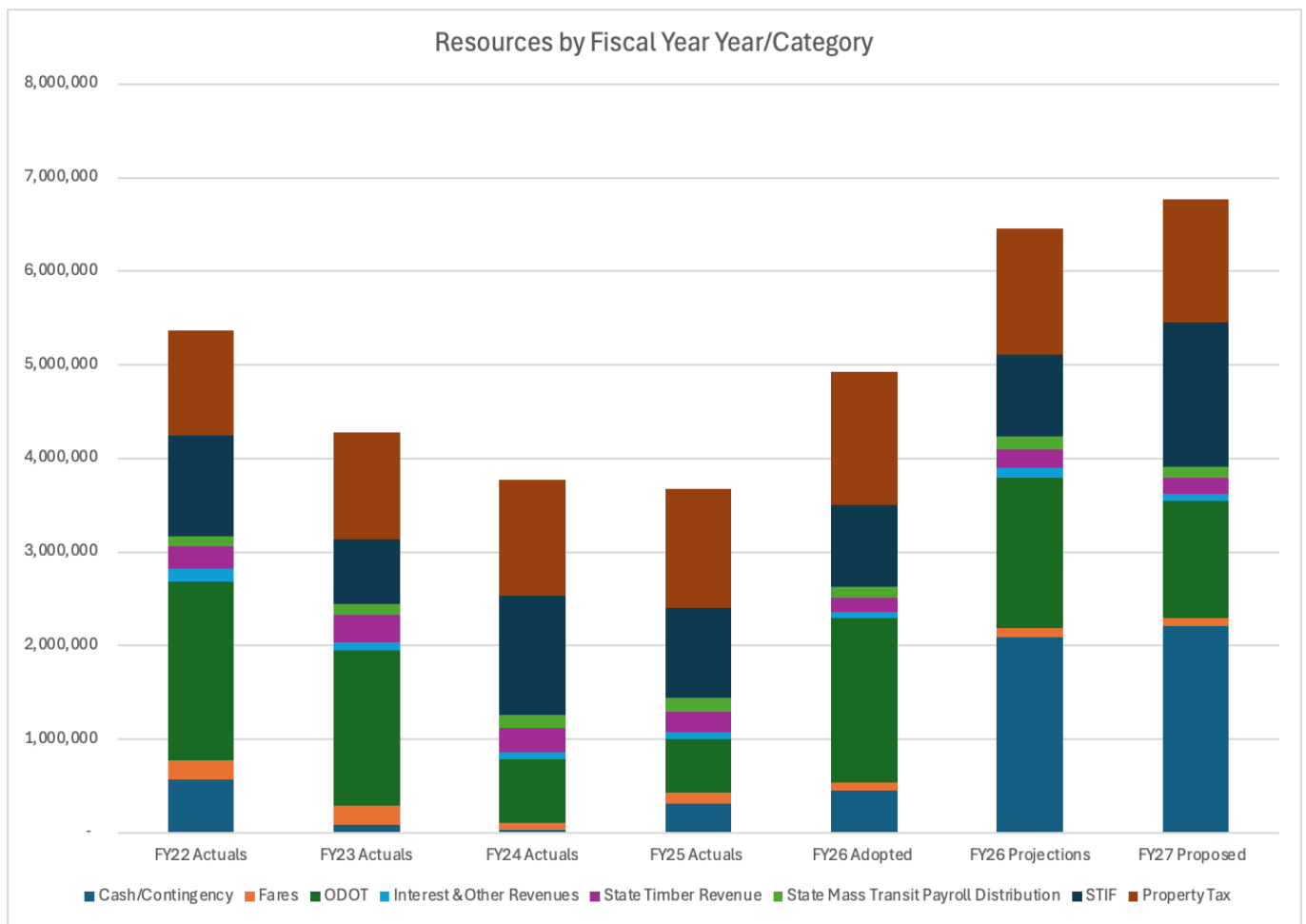
Given many staffing changes in the current fiscal year in high level administration positions, SETD staff has focused on keeping our routes sustainable for this past fiscal year and continues to have that plan for the fiscal year ahead. We are currently operating Route 101 (Astoria to Seaside), Route 10 (Astoria), Route 15 (Warrenton), Route 20 (Seaside to Cannon Beach) and our ADA Paratransit services.

As we head into fiscal year 2027, we have new challenges with Federal funding and the timing of the execution of our federal grants. ODOT has advised SETD of potential uncertainties regarding funding. Staff has taken this information into account and will be running as lean as possible for the coming months. We have reviewed our options and carefully constructed our FY27 budget while being thoughtful in FY26 expenditures.

**Resources:** If revenue resources were not based on contracts, we reviewed the prior three years and the projections to produce a conservative revenue estimate. Grant 5311 and 5310 total \$1,731,273 for the biennium. We anticipate using \$869,120 in FY26 and the remaining \$862,153. Grant 5310 totals \$329,945 for the biennium, that was originally distributed equally between fiscal years but is currently budgeted at \$265,540 for FY27. The STIF funding totals \$2,144,691 for the biennium and is anticipated to be distributed equally in FY26 and FY27.

We have purchased the four buses related to the 5339 Bus & Bus Facilities grant of \$720,000 and are asking our grantor to use the remaining \$50,652 in FY27. We have budgeted for a slight increase in property taxes and a decrease in timber revenue. Although we still haven't been given much information on what the timber revenue is, we believe that it will decrease by roughly 14%.

The following is a graph of the General Fund revenues by category with actuals for FY22, FY23, FY24, FY25, FY26 Adopted Budget, FY26 Projected revenues and the FY27 proposed budget.

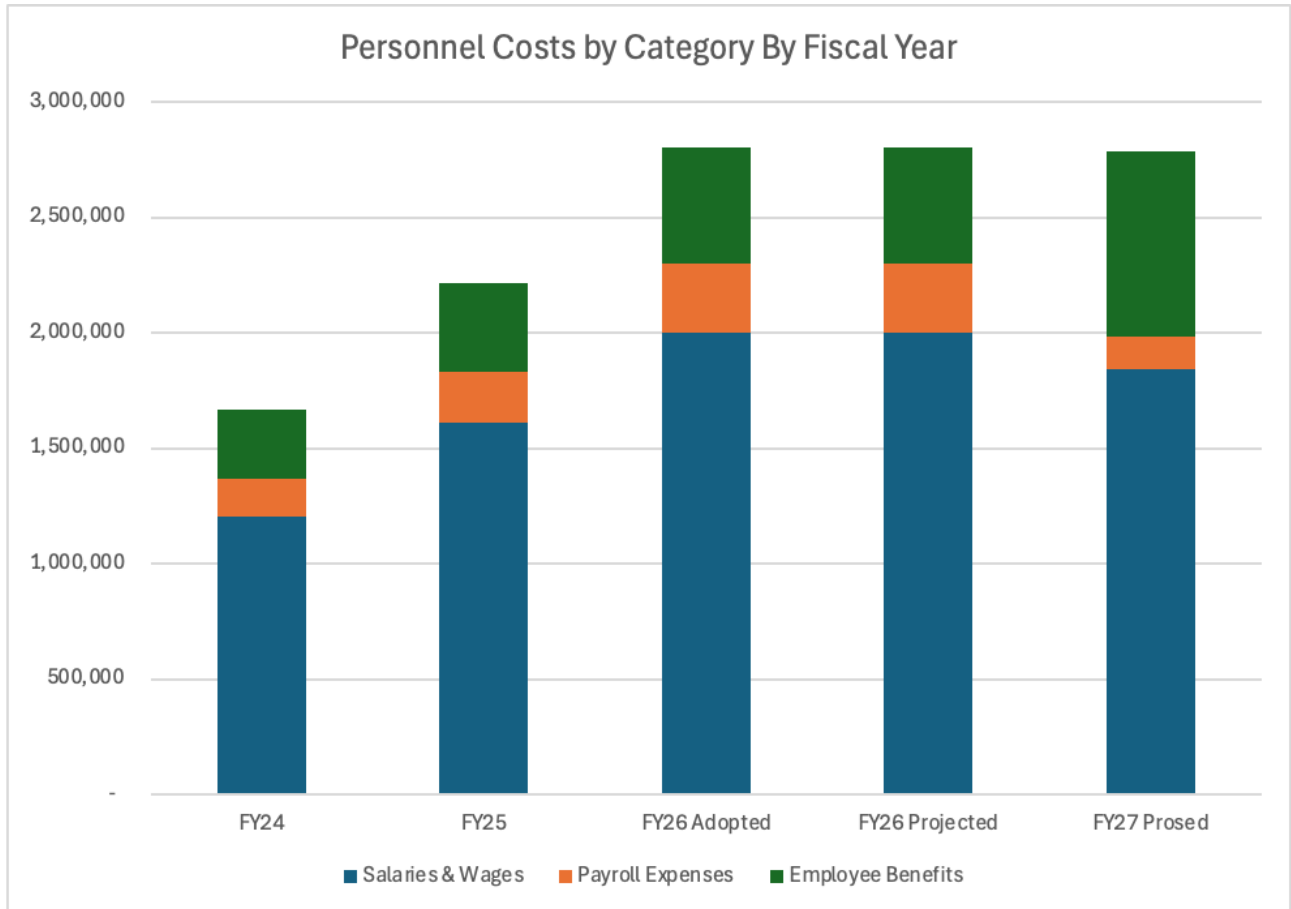


	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY26 Projections	FY27 Proposed
Cash/Contingency	574,984	82,298	27,832	312,489	449,851	2,087,576	2,209,694
Fares	201,732	205,818	83,529	114,119	90,000	99,142	90,000
ODOT	1,906,587	1,661,824	673,880	570,676	1,750,608	1,602,873	1,251,344
Interest & Other Revenues	144,800	84,171	75,144	75,262	68,500	114,025	71,000
State Timber Revenue	229,136	291,543	264,718	223,827	154,000	196,605	170,000
State Mass Transit Payroll Distribution	116,399	120,377	132,960	143,299	115,000	133,571	125,000
STIF	1,068,723	687,561	1,279,759	964,394	874,732	874,732	1,533,774
Property Tax	1,126,778	1,146,208	1,235,284	1,272,462	1,418,500	1,350,479	1,316,000

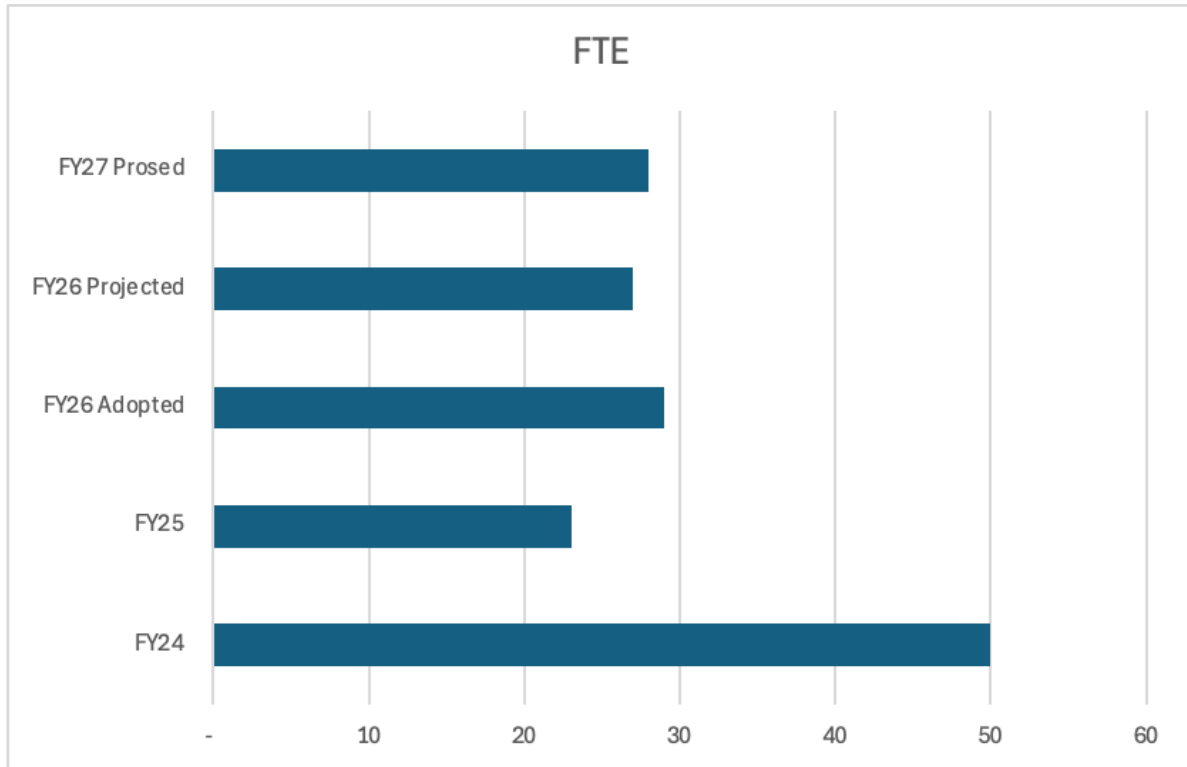
We have made payments on our loan and received four new buses before the end of FY25. We are also expecting less timber revenue and STIF funding.

Since receiving financial support during the shutdown in 2023, we've been steadily repaying our loan for nearly three years. As of now, our outstanding balance stands at less than \$400,000, which includes accrued interest and associated loan fees. Once the loan is fully repaid, we'll be in a stronger financial position to explore the restoration of core routes and consider expanding service to better meet the needs of our community.

We are including 2.5% cost of living increases (COLA) for employees with their normal 4% to 6% step increases. We will maintain FTE at a new level of 28 employees.



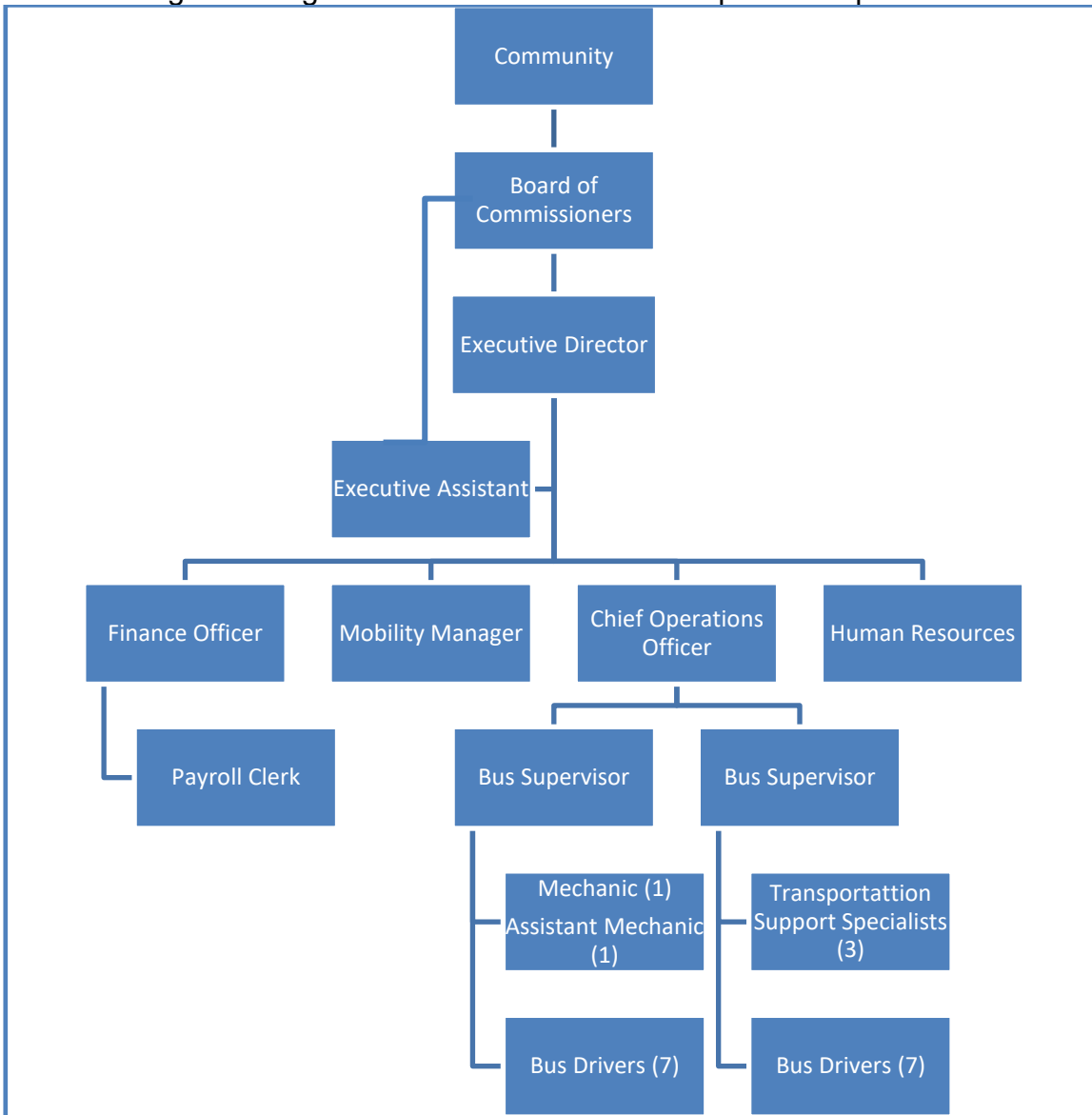
Full-time equivalent employees has decrease by 40% between FY24 and the proposed FTE in FY27.



This past year has been one of stability for our district, providing a solid foundation as we plan for Fiscal Year 2027. While our budget for FY27 is larger by smaller than in previous years, it remains realistic and manageable. I'm confident the proposed budget for FY27 will support our core operations and allow us to continue making steady progress. Currently, we are not anticipating any major new projects or significant changes. Our focus will remain on maintaining consistent service and operational stability. We're also hopeful that the uncertainties around federal funding will begin to settle, allowing for more predictable financial planning in the future.

Respectfully submitted,  
David Carr  
Executive Director  
Sunset Empire Transportation District

The following is the organization chart for Sunset Empire Transportation District:



**RESOURCES**  
**General Fund**  
(Fund)

Sunset Empire Transportation District

	Historical Data			YTD Actuals March 2025-2026	YTD Actuals & Projections 2025-2026	RESOURCE DESCRIPTION	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025- 2026				Proposed By Budget Officer	Approved By Budget Committee	Adopted by Governing Board	
	Second Preceding Year 2023-2024	First Preceding Year 2024- 2025								
1	27,832	312,489	449,851	-	1,135,575	1 Cash/Net Working Captial	1,257,693	-	-	1
2		-		-	952,001	2 Contingency - Reserve Beginning	952,001	-	-	2
3	24,600	23,787	18,500	19,975	25,676	3 Previously Levied Taxes	23,000	-	-	3
4	40,488	55,919	48,500	46,948	62,597	4 Interest	45,000	-	-	4
5				-		5 <b>OTHER RESOURCES</b>				5
6	83,529	114,119	90,000	79,167	99,142	6 Fares	90,000	-	-	6
7	4,518	-	2,500	-		7 IGA Contracted Services	-	-	-	7
8	9,893	4,784	10,500	4,052	5,403	8 Rentals	5,000	-	-	8
9	5,107	11,459	4,500	8,269	11,025	9 Commissions/Proceeds	6,000	-	-	9
10	264,718	223,827	154,000	158,105	196,605	10 State Timber Revenue	170,000	-	-	10
11	132,960	143,299	115,000	104,821	133,571	11 State Mass Transit Payroll Distribution	125,000	-	-	11
12	15,138	3,100	2,500	33,787	35,000	12 Other	15,000	-	-	12
13	58,907	110,530	164,972	48,303	64,404	13 ODOT - 5310 Mobility Mgmt/Preventative Maint	338,539	-	-	13
14	604,605	460,146	865,636	742,261	869,121	14 ODOT - 5311 Operations	862,153	-	-	14
15	-	-	-	-		15 ODOT - 5311 Operations Cares Act Needs Based	-	-	-	15
16	-	-	720,000	578,927	669,348	16 ODOT - 5339 Bus and Bus Facilities	50,652	-	-	16
17	10,368	-	-	-		17 ODOT - Transporation Options	-	-	-	17
18	-	-	-	-		18 STF Fund	-	-	-	18
19	1,279,759	964,394	874,732	818,623	874,732	19 STIF Formula Fund	1,533,774	-	-	19
20	-	-	-	-		20 STIF Discretionary/STN Fund	-	-	-	20
21	-	-	-	-		21 ODOT Loan Disbursement	-	-	-	21
22	2,562,422	2,477,853	3,521,191	2,643,238	5,134,200	22 Total Resources, except taxes to be levied	5,473,812	-	-	22
23	1,210,684	1,248,675	1,400,000	1,242,547	1,324,803	23 Taxes estimated to be received	1,293,000	-	-	23
24						24 Taxes collected in year levied				24
25	3,773,106	3,726,529	4,921,191	3,885,785	6,459,003	25 <b>TOTAL RESOURCES</b>	6,766,812	-	-	25

**REQUIREMENT SUMMARY**  
General Fund

Sunset Empire Transportation District

	Historical Data			YTD Actuals March 2025- 2026	YTD Actuals & Projections 2025-2026	REQUIREMENTS DESCRIPTION	Budget for Next Year 2026-2027			
	Actual		Budget This Year 2025- 2026				Proposed By Budget Officer	Approved By Budget Committee	Adopted by Governing Board	
	Second Preceding Year 2023-2024	First Preceding Year 2024- 2025								
<b>1</b>						<b>1</b> PERSONNEL SERVICES				<b>1</b>
2	1,202,226	1,612,737	2,002,054	1,327,238	2,002,054	2 Salaries & Wages	1,840,213	-	-	2
3	162,690	221,077	299,562	166,714	299,562	3 Payroll Expenses	144,832	-	-	3
4	301,212	384,292	503,590	309,080	503,590	4 Employee Benefits	801,391	-	-	4
5	<b>1,666,128</b>	<b>2,218,105</b>	<b>2,805,206</b>	<b>1,803,033</b>	<b>2,805,206</b>	<b>5 TOTAL PERSONNEL SERVICES</b>	<b>2,786,436</b>	-	-	<b>5</b>
6	50	23	29	28	27	6 Total Full-Time Equivalent (FTE)	28	-	-	6
<b>7</b>						<b>7 MATERIALS AND SERVICES</b>				<b>7</b>
8	-	2,223	-	2,067	2,964	8 Provider Services	3,000	-	-	8
9	41,000	54,200	35,000	16,000	35,000	9 Audit	36,050	-	-	9
10	771	3,726	2,000	1,836	4,500	10 Advertising	10,067	-	-	10
11	1,238	1,731	2,000	1,153	2,308	11 Bank Fees	2,354	-	-	11
12	37,282	90,550	105,000	22,882	105,000	12 Building Grounds and Maintenance	123,148	-	-	12
13	1,896	2,234	2,000	1,557	2,979	13 Building Lease	3,039	-	-	13
14	109,110	85,558	112,000	77,884	114,077	14 Computer Information Technology Services	116,359	-	-	14
15	2,329	26,532	12,500	7,754	9,500	15 Conferences, Training and Travel	36,084	-	-	15
16	6,072	2,399	5,000	2,430	3,199	16 Drug and Alcohol Testing/Background Checks	3,263	-	-	16
17	38,915	41,334	30,000	24,767	30,000	17 Dues and Subscriptions	56,214	-	-	17
18	15,000	3,000	12,000	7,500	12,500	18 IGA Dues and Fees	15,000	-	-	18
19	1,508	23,443	10,000	5,038	10,000	19 Comp/Furniture/Small Tools	61,882	-	-	19
20	2,422	2,525	2,300	1,905	3,366	20 Equipment Lease	3,433	-	-	20
21	5,095	8,726	15,000	2,712	4,000	21 Outreach	13,867	-	-	21
22	2,679	4,893	5,500	3,094	5,500	22 Employee Recognition	6,656	-	-	22
23	-	9,771	-	-	-	23 Election Fees	13,289	-	-	23
24	108,795	148,276	150,000	120,325	165,000	24 Fuel	201,655	-	-	24
25	68,856	92,338	130,000	84,005	123,117	25 Insurance	125,579	-	-	25
26	1,145	1,509	1,000	-	2,012	26 Legal Ads	2,052	-	-	26
27	13,405	13,316	10,000	2,300	20,000	27 Legal Counsel	18,110	-	-	27
28	9,325	4,101	12,500	-	10,000	28 Uninsured Loss	5,577	-	-	28
29	1,034	2,120	2,000	1,104	3,500	29 Meeting Expense	2,883	-	-	29
30	8,627	9,641	10,000	8,113	12,855	30 Office Supplies	13,112	-	-	30
31	4,881	4,532	12,500	7,164	8,000	31 Printing	8,000	-	-	31
32	47,736	73,634	10,000	5,918	15,000	32 Professional Services	100,143	-	-	32
33	920	650	1,850	1,623	1,850	33 Taxes/Licenses/Fees/Interest	884	-	-	33
34	32,537	31,483	33,000	29,292	41,977	34 Telecommunications/Internet	42,817	-	-	34
35	980	2,454	5,000	2,752	3,272	35 Uniforms	3,337	-	-	35
36	32,138	34,148	36,000	25,452	45,530	36 Utilities	46,441	-	-	36
37	60,585	99,445	93,500	42,065	60,000	37 Vehicle Maintenance and Repair	120,000	-	-	37
38	3,858	13,543	7,500	12,857	16,584	38 Shop Supplies	30,000	-	-	38
<b>39</b>	<b>660,139</b>	<b>894,033</b>	<b>865,150</b>	<b>521,548</b>	<b>873,590</b>	<b>39 Total Materials and Services</b>	<b>1,224,295</b>	-	-	<b>39</b>

**REQUIREMENT SUMMARY**  
**General Fund**

Sunset Empire Transportation District

	Historical Data			YTD Actuals March 2025- 2026	YTD Actuals & Projections 2025-2026	REQUIREMENTS DESCRIPTION	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025- 2026				Proposed By Budget Officer	Approved By Budget Committee	Adopted by Governing Board	
	Second Preceding Year 2023-2024	First Preceding Year 2024- 2025								
<b>40</b>						<b>40</b> CAPITAL OUTLAY				<b>40</b>
41	-	-	-	-	-	41 2X Class B Buses	-	-	-	41
42	-	-	-	-	-	42 2X Class D Buses	-	-	-	42
43	-	-	-	-	-	43 2X Class A Buses Remanufactured	-	-	-	43
44	-	-	-	-	-	44 Bus Shelters	-	-	-	44
45	-	-	-	-	-	45 Sidewalks	-	-	-	45
46	-	-	-	-	-	46 New Repeater Equipment & Location	-	-	-	46
47	-	-	-	-	-	47 Post Lifts for Fleet Maintenance	-	-	-	47
48	-	-	-	-	-	48 Bus Stop Construction Hwy 101 & Ensign (match)	-	-	-	48
49	-	-	-	-	-	49 HVAC	-	-	-	49
50	-	-	-	-	-	50 Servers	-	-	-	50
51	-	-	720,000	669,348	669,348	51 4 Class D Buses	50,652	-	-	51
52	-	-	<b>720,000</b>	<b>669,348</b>	<b>669,348</b>	<b>52 CAPITAL OUTLAY TOTAL</b>	<b>50,652</b>	-	-	52
53	<b>2,326,267</b>	<b>3,112,138</b>	<b>4,390,356</b>	<b>2,993,929</b>	<b>4,348,144</b>	<b>53 ORGANIZATIONAL UNIT/ACTIVITY TOTAL</b>	<b>4,061,383</b>	-	-	53
<b>54</b>						<b>54</b> DEBT SERVICE				<b>54</b>
55	236,610	479,000	309,168	190,110	253,480	55 ODOT Loan	474,856	-	-	55
56	-	-	-	-	-	56	-	-	-	56
57	<b>236,610</b>	<b>479,000</b>	<b>309,168</b>	<b>190,110</b>	<b>253,480</b>	<b>57 TOTAL DEBT SERVICE</b>	<b>474,856</b>	-	-	57
<b>58</b>						<b>58</b> SPECIAL PAYMENTS				<b>58</b>
59	-	-	-	-	-	59	-	-	-	59
60	-	-	-	-	-	<b>60 TOTAL SPECIAL PAYMENTS</b>	-	-	-	60
<b>61</b>						<b>61</b> INTERFUND TRANSFERS				<b>61</b>
62	-	100,000	-	-	-	62 To Capital Reserves	-	-	-	62
63	-	-	-	-	-	63	-	-	-	63
64	-	<b>100,000</b>	-	-	-	<b>64 TOTAL INTERFUND TRANSFERS</b>	-	-	-	64
65	415,088	500,000	-	-	-	<b>65 OPERATING CONTINGENCY</b>	<b>952,001</b>	-	-	65
66	-	125,633	221,667	-	-	<b>66 RESERVED FOR FUTURE EXPENDITURE</b>	-	-	-	66
67	-	-	-	-	-	<b>67 UNAPPROPRIATED ENDING BALANCE</b>	1,278,572	-	-	67
68	<b>651,698</b>	<b>1,204,633</b>	<b>530,835</b>	<b>190,110</b>	<b>253,480</b>	<b>68 Total Requirements NOT ALLOCATED</b>	<b>2,705,429</b>	-	-	68
69	<b>2,326,267</b>	<b>3,112,138</b>	<b>4,390,356</b>	<b>2,993,929</b>	<b>4,348,144</b>	69 Total Requirements for All Org. Units/Programs within Fund	<b>4,061,383</b>	-	-	69
<b>70</b>						<b>70</b> Ending balance (prior years)				<b>70</b>
71	<b>2,977,965</b>	<b>4,316,771</b>	<b>4,921,191</b>	<b>3,184,039</b>	<b>4,601,624</b>	<b>71 TOTAL REQUIREMENTS</b>	<b>6,766,812</b>	-	-	71

**SPECIAL FUND**  
**RESOURCES AND REQUIREMENTS**  
**Statewide Transportation Improvement Fund (STIF)**  
(Fund)

Sunset Empire Transportation District

Historical Data					DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027			
Actual		Adopted Budget This Year 2025-2026	YTD Actuals & Projections 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted by Governing Board	
Second Preceding Year 2023-2024	First Preceding Year 2024-2025								
1				1	RESOURCES				1
2	-	-	194,056	242,375	2 Cash on Hand* (cash basis)	350,068	-	-	2
3	-	-	-	-	3 FY25-FY26 Prior STIFF	-	-	-	3
4	-	-	-	-	4 Interest	-	-	-	4
5	876,192	1,047,017	874,732	874,732	5 ODOT - STIF Formula Fund Distribution	1,533,774	-	-	5
6	876,192	1,047,017	1,068,788	1,117,107	6 Total Resources, except taxes to be levied	1,883,842	-	-	6
7					7 Taxes collected in year levied				7
8	<b>876,192</b>	<b>1,047,017</b>	<b>1,068,788</b>	<b>1,117,107</b>	<b>8 TOTAL RESOURCES</b>	<b>1,883,842</b>	-	-	<b>8</b>
9					9 REQUIREMENTS**				9
10					10 Org Unit or Prog & Activity      Object Classification      Detail				10
11	111,434	172,004	277,434	277,434	11 STIF      Transfer      District Operations	737,020	-	-	11
12	348,791	493,389	463,076	236,125	12 STIF      Transfer      Match	699,201	-	-	12
13	-	-	-	-	13 STIF      Transfer      Capital Reserve	-	-	-	13
14	236,610	485,405	309,168	253,480	14 STIF      Transfer      ODOT Loan Principle/Int	289,168	-	-	14
15	-	-	-	-	15 STIF      Transfer      Student Transportation	-	-	-	15
16	-	-	-	-	16 STIF      Transfer      Public Engagement (MKT) Plan Match	-	-	-	16
17	-	-	-	-	17 STIF      Transfer      Coordinated Plan	-	-	-	17
18	-	-	-	-	18 STIF      Transfer      Operations for Expanded Service	-	-	-	18
19	-	-	-	-	19	-	-	-	19
20	-	-	-	-	20	-	-	-	20
21	-	-	-	-	21	-	-	-	21
22	-	-	-	-	22	-	-	-	22
23	-	-	-	-	23	Unappropriated Ending Fund Balance	110,261	-	-
24					24	Ending balance (prior years)			24
25	179,357	-	19,110	-	25	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	-	-	-
26	<b>876,192</b>	<b>1,150,798</b>	<b>1,068,788</b>	<b>767,039</b>	26	<b>TOTAL REQUIREMENTS</b>	<b>1,835,650</b>	-	-

**SPECIAL FUND**  
**RESOURCES AND REQUIREMENTS**  
**Statewide Transportation Improvement Fund Discretionary (STIF)**  
(Fund)

Sunset Empire Transportation District

	Historical Data			YTD Actuals & Projections 2025-2026	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted by Governing Board	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
1				1	RESOURCES				1
2	-	-	-	-	2 Cash on Hand* (cash basis)	-	-	-	2
3	520,000	-	-	-	3 ODOT - STIF Discretionary Program Grant	-	-	-	3
4	-	-	-	-	4	-	-	-	4
5	-	-	-	-	5	-	-	-	5
6	520,000	-	-	-	6 Total Resources, except taxes to be levied	-	-	-	6
7				7	Taxes collected in year levied				7
8	520,000	-	-	-	8 TOTAL RESOURCES	-	-	-	8
9				9	REQUIREMENTS**				9
10				10	Org Unit or Prog & Activity      Object Classification      Detail				10
11	520,000	-	-	-	11 STIF      Transfer      Operations	-	-	-	11
12	-	-	-	-	12 STIF      Transfer      Capital	-	-	-	12
13	-	-	-	-	13	-	-	-	13
14	-	-	-	-	14	-	-	-	14
15	-	-	-	-	15	-	-	-	15
16	-	-	-	-	16	-	-	-	16
17	-	-	-	-	17	-	-	-	17
18	-	-	-	-	18	-	-	-	18
19	-	-	-	-	19	-	-	-	19
20	-	-	-	-	20	-	-	-	20
21	-	-	-	-	21	-	-	-	21
22	-	-	-	-	22	-	-	-	22
23	-	-	-	-	23	-	-	-	23
24				24	Ending balance (prior years)				24
25	-	-	-	-	25 UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	25
26	520,000	-	-	-	26 TOTAL REQUIREMENTS	-	-	-	26

**SPECIAL FUND**  
**RESOURCES AND REQUIREMENTS**  
**Special Transportation Fund (STIF)**  
(Fund)

Sunset Empire Transportation District

	Historical Data			YTD Actuals & Projections 2025-2026	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted by Governing Board	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
<b>1</b>				<b>1</b>	RESOURCES				<b>1</b>
2	-	-	-	-	2 Cash on Hand* (cash basis)	-	-	-	2
3	-	92,932	-	-	3 ODOT - STIF Formula Grant	-	-	-	3
4	-	-	-	-	4	-	-	-	4
5	-	-	-	-	5	-	-	-	5
6	-	92,932	-	-	6 Total Resources, except taxes to be levied	-	-	-	6
7					7 Taxes collected in year levied				7
8	-	92,932	-	-	8 <b>TOTAL RESOURCES</b>	-	-	-	8
9					9 <b>REQUIREMENTS**</b>				9
10					10 Org Unit or Prog & Activity      Object Classification      Detail				10
11	-	-	-	-	11 STIF      Transfer      Wages	-	-	-	11
12	-	-	-	-	12 STIF      Transfer      Benefits	-	-	-	12
13	-	-	-	-	13 STIF      Transfer      Non Profit Assist?Outreach/Vet	-	-	-	13
14	-	5,000	-	-	14 STIF      Transfer      Operations Assistance	-	-	-	14
15	-	87,932	-	-	15 STIF      Transfer      Capital	-	-	-	15
16	-	-	-	-	16 STIF      Transfer      Operations Assistance	-	-	-	16
17	-	-	-	-	17	-	-	-	17
18	-	-	-	-	18	-	-	-	18
19	-	-	-	-	19	-	-	-	19
20	-	-	-	-	20	-	-	-	20
21	-	-	-	-	21	-	-	-	21
22	-	-	-	-	22	-	-	-	22
23	-	-	-	-	23	-	-	-	23
24					24 Ending balance (prior years)				24
25	-	-	-	-	25 <b>UNAPPROPRIATED ENDING FUND BALANCE</b>	-	-	-	25
26	-	92,932	-	-	26 <b>TOTAL REQUIREMENTS</b>	-	-	-	26

**RESERVE FUND**  
**RESOURCES AND REQUIREMENTS**  
**Capital Reserve Fund**

Year this reserve fund will be reviewed to be  
continued or abolished. Date cannot be more than  
10 years after establishment

Review Year 2026

(Fund)

Sunset Empire Transportation District

1	Historical Data			YTD Actuals & Projections 2025-2026	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027			1
	Actual		Adopted Budget This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted by Governing Board	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
1					1 RESOURCES				1
2	-	-	-	-	2 Cash on Hand* (cash basis)	-	-	-	2
3	-	-	-	-	3	-	-	-	3
4	-	-	100,000	-	4 Transferred IN, from other. Funds	-	-	-	4
5	-	-	-	-	5	-	-	-	5
6	-	-	100,000	-	6 Total Resources, except taxes to be levied	-	-	-	6
7					7 Taxes collected in year levied				7
8	-	-	100,000	-	8 TOTAL RESOURCES	-	-	-	8
9					9 REQUIREMENTS**				9
10					10 Org Unit or Prog & Activity      Object Classification      Detail				10
11	-	-	-	-	11 General Fund      Transfer      E-Fare Match	-	-	-	11
12	-	-	-	-	12 General Fund      Transfer      Equipment	-	-	-	12
13	-	-	-	-	13 General Fund      Transfer      Operations	-	-	-	13
14	-	-	-	-	14 General Fund      Transfer	-	-	-	14
15	-	-	-	-	15	-	-	-	15
16	-	-	-	-	16	-	-	-	16
17	-	-	-	-	17	-	-	-	17
18	-	-	-	-	18	-	-	-	18
19	-	-	-	-	19	-	-	-	19
20	-	-	-	-	20	-	-	-	20
21	-	-	-	-	21	-	-	-	21
22	-	-	-	-	22	-	-	-	22
23	-	-	-	-	23	-	-	-	23
24					24 Ending balance (prior years)				24
25	-	-	100,000	-	25 UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	25
26	-	-	100,000	-	26 TOTAL REQUIREMENTS	-	-	-	26

## Definitions

**Benefits** – Dental, health, and life insurance, merit increases, top of the scale amounts, long term disabilities, Paid Leave of Oregon, and retirement. This budget includes benefits for all employees to be conservative even though many employees were not eligible yet or waived insurance.

**Payroll Expenses** - Annual Social Security, Annual Medicare, and work comp.

**Commissions/Proceeds** – vehicle charging station, ticket sales, and vending machines

**Intergovernmental Agreements (IGA)** – Agreements between two or more public agencies, to share resources, cooperate, or delegate responsibilities for mutual efficiency. Regional Transportation Alliances. Examples include:

- **Northwest Oregon Transit Alliance (NOTW):** SETD is a core member of this five-county transit alliance, which coordinates services, including regional routes that connect Astoria/Seaside to Portland.
- **Tillamook County Transportation District:** Partners through the "Connector" service, linking transit services from Portland to Astoria, Seaside, and further south to Yachats.
- **County & Municipal Partners:** Coordination with the Clatsop County Board of Commissioners (which formed the district) and cities within the district, including Astoria, Warrenton, Gearhart, Seaside, and Cannon Beach.
- **Special Districts Association of Oregon (SDAO):** Engaged for financial support and consultation.

**Other** – vehicle sales.

**Payroll Taxes** – Include workers compensation, social security, and medicare.

**Rentals** – This category for SETD includes a 25-year, \$1,200 per year lease with Lamar Advertising, which began in 2012 and parking rentals.

**State Mass Transit Payroll Distribution** – which is based on employee wages within the district. The primary difference between the Statewide Transportation Improvement Fund (STIF) and local transit payroll taxes (such as those impacting the Sunset Empire Transportation District) is that STIF is a statewide employee-paid tax, while local payroll taxes are employer-paid within specific districts.

**Unappropriated Ending Fund Balance** - An Unappropriated Ending Fund Balance (UEFB) in Oregon is a specific, budgeted amount set aside in a municipal budget, that cannot be spent during the fiscal year it is budgeted. It acts as a cash carryover for the following year to bridge the gap between July 1 and when new tax revenues are received. Typically, Oregon tax collections start November 15<sup>th</sup> so the unappropriated balance needs to be between 4.5 months.

## Summary of Changes to the Budget

Location	Description
Pg 8	Changed the County on the Timeline on Page 5 to say Clatsop from Columbia.
Pg 14	STIF Tax Definitions: Explained the difference between the State Transit Payroll Distribution and the STIF, one is just your district and the other is statewide. <i>(See Definitions)</i>
Pg 11	Page 11 is correct now. Added the \$23K to Property tax so it is slightly higher.(Formula for property taxes using historical information projected taxes to be less than prior budget formula. New budget amount is based upon current formula (SEE RESOURCES PG 5) added \$23k increase.)
Pg 13	Expanded the Org Chart and added FTE.
Pg 14 Line 8	Rentals and IGAs. Added definitions for those in the back as well as all the other <i>(See Definitions)</i> .
Pg 14,15 and 16	Added a column for Actuals through March for the LB20 and LB30.
	NOTE: Looked at other Transit District budgets and they went with FY26 budget. (NEXT TIME!)
Pg 15 Line 3	Payroll, benefits, and payroll taxes <i>(See Definitions)</i>
Pg 15 Line 4	Payroll Expenses include Social Security, Medicare and Work Comp
Pg 15	Added budget or amounts to projections that are listed below. I added to projections if the revenue or expense was higher than the projections. I added to the budget if requested by the budget committee.
Pg 15 Line 10	Line 10 Added \$5k to Advertising for public relations
Pg 15 Line 17	Line 17 Dues and subscriptions– adjusted up
Pg 15 Line 18	Line 18 IGA = Intergovernmental agreement <i>(See Definitions)</i>
Pg 15 Line 19	Line 19 Increase for laptops, hardware and cyber security
Pg 15 Line 21	Line 21 Added \$2k to the Outreach for Ticket Bank.
Pg 15 Line 31	Line 31 Increased Printing to match prior year
Pg 15 Line 38	Line 38 Shop supplies need increase (add approx. 50%)
Pg 16 Line 55	The Debt Service is not an ERROR as stated in the budget committee meeting. You have \$130K from previous FY24-FY25 award for debt.
Pg 16 Line 62	Unappropriated ending fund balance \$100,000 capital reserve not in current budget. (FY 25)
Pg 16 Line 67	Unappropriated ending fund balance and placed that in the definitions as well.
Pg 16 Line 67	Clarify whether money from unappropriated fund balance should carry forward. <i>(See Definitions)</i>
Pg 17 Line 2	LB-10 beginning balance modified. Change made to reflect projected cash balance.
Pg 17 Line 5	ODOT Additional budgeting for additional funds accounted for in STIF plan amendment – ODOT STIF Amendment includes additional budget from the state.
Pg 14 Line 1	? Line 1. YTD actuals and projections did not include \$438,000 STIF Carry over and \$168,000 loan prepayment returned.
Pg 16 Line 66	? Not sure what should be done with the Reserves, not sure committee decided. Line 62 / 66.