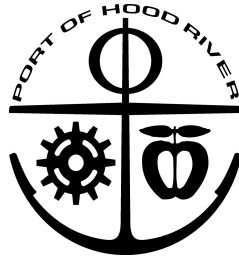


PORT OF HOOD RIVER

PROPOSED BUDGET FISCAL YEAR 2026-27



BUDGET COMMITTEE

MAY 5, 2026

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Resolution to Adopt FY 2026-27 Budget and Imposing and Categorizing Tax	June 16, 2026

Board of Commissioners

Heather Gehring, President
 Tor Bieker, Vice-President
 Kristi Chapman, Secretary
 Kathryn Thomas, Treasurer
 Ben Sheppard, Commissioner

Budget Committee

John Benton, Term 2026
 Larry Brown, Term 2026
 Bonifacio Romero, Term 2027
 Judy Newman, Term 2028
 Jonathan Tillman, Term 2028

Budget Committee Meeting – May 5, 2026
 Budget Hearing – June 16, 2026
 Budget Adoption – June 16, 2026

ABBREVIATIONS

Staff attempted to define abbreviations in advance of preparing this budget document, but some undefined abbreviations were discovered after the document was in the final rounds of completion. In order to maintain efficiency and also provide readability, this list was compiled of abbreviations that did not appear to be defined in advance of their use.

In the Budget Message, Budget Officer Kevin Greenwood added new charts. Those charts use the following abbreviations:

B FY26	Budget Fiscal Year 2025-26
E FY26	Estimated Actuals Fiscal Year 2025-26
B FY27	Budget Fiscal Year 2026-27
B %△	Budget Change from Fiscal Year 2025-26 to Fiscal Year 2026-27
NOI	Net Operating Income
NNOI	Net Non-operating Income
Net △	Total Net Income
BFB	Beginning Fund Balance
EFB	Ending Fund Balance

Note that Fund Balance is government's term for budgetary equity

PS	Personnel Services
M&S	Materials and Services
OH	Overhead
SUB	Sub-total
DS	Debt Service

BUDGET MESSAGE



To: Port of Hood River Budget Committee
From: Kevin Greenwood, Budget Officer
Date: May 5, 2026
Re: Budget Message for Fiscal Year 2026-27

INTRODUCTION

As Budget Officer, it is my responsibility to prepare the proposed budget, post the required public notices, hold the Budget Committee meeting and budget hearing, and deliver the Budget Message. I am grateful to the individuals who assisted me in developing this year's budget: Debbie Smith-Wagar, Finance Director; Jana Scoggins, Deputy Finance Manager; Patty Rosas, Executive Assistant; Amanda Rose, Director of Real Estate & Asset Management; Megan Channell, Director of Capital Development & Planning; and Daryl Stafford, Waterfront & Marina Manager. We met several times to review portions of this document, and without their help and insight, I would not be able to present this budget.

The Port of Hood River is a municipal corporation in the State of Oregon, operating in accordance with ORS Chapter 777 (the Port's "Principal Act") and other applicable statutes. As such, the Port is required to prepare an annual budget for review and approval by the Budget Committee and subsequent adoption by the Port Commission. This Budget Message, required by ORS 294.403, provides a management summary of the issues facing the Port, an overview of the FY 2026–27 Proposed Budget, and other pertinent information.

The budget serves as the Port's financial plan. Proposed figures are based on the best estimates of anticipated revenues (resources) and expenditures (requirements) for the period of July 1, 2026, through June 30, 2027. To prepare this estimate, we analyze historical data and schedule expenditures to match projected revenue.

The taxpayers of the Port district contribute financial support at the permanent rate of 3.32 cents per \$1,000 of assessed value (AV). In Hood River County, the median Maximum Assessed Value (MAV) is approximately 38% of real market value (RMV). A home in the County with a RMV of \$586,720 (county median) is taxed approximately \$7.50 annually for Port services ($\$586,720 \times 0.38476 / \$1,000 \times \$0.0332 = \sim \7.49), generating about \$102,000 in property tax revenue for the Port.

Much of the foundation for this budget stems from the Port's Strategic Business Plan and Capital Facilities List adopted in 2021. In addition, the Port Commission held a Fall Planning Session on November 18, 2025, and a Spring Budget Planning Session on April 21, 2026, to review capital projects and programming in preparation for this year's budget.

The FY27 budget reflects a significant transition in the Port's financial structure. Beginning July 1, 2026, bridge toll revenues are restricted to bridge-related uses, requiring the Port to realign its operations to ensure non-bridge activities are sustainably funded. In response, the Port is implementing new tools, including the establishment of a Capital Reserve Fund, to improve long-term financial planning and transparency.

This work has resulted in this proposed \$43 million budget, of which approximately \$9 million is dedicated to day-to-day operations (personal services, materials and services, and debt service). This year also includes a comprehensive update to the Port's Strategic Business Plan (SBP), which kicked off on April 21, 2026.

THEMES FROM PLANNING SESSIONS

- Beginning July 1, 2026, bridge toll revenues are restricted to bridge-related uses, eliminating a historical funding source for non-bridge activities.
- The Port must realign its financial model to ensure non-bridge activities are sustainably funded without toll subsidies.
- There is consensus that the Port should continue operations after the new bridge becomes operational.
- Several asset centers—including Waterfront Recreation, Commercial Properties, Marina Basin, and the Airport—currently operate at a deficit.
- Recreation-based activities are considered governmental in nature and may not be fully self-supporting.
- Revenue-generating asset centers (primarily parking and industrial properties) are expected to support governmental activities through their net income.
- There is a need to develop clear capital replacement schedules for Port-owned buildings to better plan for long-term maintenance and replacement.
- Financial transparency is essential to maintaining public trust and understanding of Port operations.

GOALS SET BY THE COMMISSION

- Prioritize safety.
- Provide the highest level of service to constituents.
- Improve transparency.
- Pursue projects that generate positive net income.
- Implement cost-saving operational practices.
- Regularly review and update Port policies.
- Prepare for bridge replacement.
- Invest in employee training and education.
- Retain and lease Port-owned property; if sold, reinvest proceeds into asset-generating projects.
- Integrate green energy concepts into project design where they reduce long-term operating costs.

PLANNING CONTEXT AND STRATEGIC DIRECTION

The Port is increasingly focused on investing in revenue-generating assets to support activities that are traditionally governmental in nature, such as waterfront recreation and marina parks. With the elimination of toll revenue as a funding source for non-bridge operations, this approach becomes essential to long-term financial sustainability. The establishment of the Capital Reserve Fund allows the General Fund to focus more directly on operations, while income-producing assets generate net revenue that can be reinvested into public-facing amenities. This shift requires greater emphasis on project delivery, asset management, and director-level leadership to advance Commission priorities. Over time, this strategy is intended to sustain and enhance the Port's waterfront as a premier destination for both residents and visitors.

Across nearly all operating departments, the Port is making measurable progress in improving net operating income. Revenue-generating assets are strengthening, and operating deficits in several asset centers are narrowing. This trend reflects the Commission's direction to prioritize financially sustainable operations while continuing to support essential public services. These improvements will be monitored against the Port's 10-year financial pro forma, and should assumptions not materialize as projected, the Port will re-evaluate operations and adjust accordingly.

STRUCTURE OF BUDGET

The FY 2026–27 budget reflects the third year of implementation under the Port's updated fund structure. Last year, the Commission began receiving monthly budget-to-actual reports, enhancing fiscal awareness and

responsibility. Following the 2026 Spring Planning Session, the Commission directed staff to establish a new Capital Reserve Fund to support long-term capital planning and reduce volatility associated with major building repairs and replacements.

The primary funds in this year’s budget are:

- General Fund
- Administration Fund
- Capital Reserve Fund
- Bridge Operations Fund
- Bridge Replacement Fund
- Bi-State Bridge Fund

Each of these funds and their respective departments is discussed in detail in the sections that follow.

GENERAL FUND (17.52 FTEs)

The General Fund serves as the operational fund for most of the Port’s asset centers. This includes revenues from property taxes, lease income, interest, airport operations, marina activities, event site passes, and parking fees. All Port operational income—excluding bridge revenue—is collected in the General Fund. The Port receives approximately \$105,000 annually from its permanent property tax levy.

This is the first fiscal year in which the General Fund does not include a transfer from the Bridge Operations Fund. In prior years, the Port allocated a portion of toll revenue to support non-bridge-related activities. The FY 2025–26 budget included a \$2 million transfer for this purpose.

GENERAL FUND					
		B FY26	E FY26	B FY27	B %Δ
REV		\$4,071,900	\$3,957,904	\$4,548,209	12%
EXP					
	PS	\$392,788	\$298,241	\$55,000	-86%
	M&S	\$2,018,600	\$1,752,437	\$2,088,508	3%
	OH	\$2,679,386	\$2,206,812	\$2,756,832	3%
	DS	\$95,000	\$67,200	\$70,000	-26%
	SUB	\$5,185,774	\$4,324,690	\$4,970,340	-4%
NOI		(\$1,113,874)	(\$366,786)	(\$422,131)	62%
NNOI		(\$5,445,940)	(\$868,767)	(\$825,250)	85%
NETΔ		(\$6,559,814)	(\$1,235,553)	(\$1,247,381)	81%
BFB		\$13,500,000	\$13,832,000	\$14,500,000	
EFB		\$6,940,186	\$12,596,447	\$13,252,619	

The Port continues to receive payment from the Mt. Hood Railroad for a small irregular parcel along the old rail line. The land was sold in 2024 for \$110,000, with the final payment scheduled for 2031. The Port expects to receive \$21,550 in FY 2026–27 per the sales agreement.

At their October 2024 regular meeting, the Commission formed a 501(c)(3) nonprofit to support waterfront recreation and airport-related initiatives. While last year’s budget included a \$71,000 special expenditure to initiate a license plate program, the Foundation deferred implementation pending further clarity on priority projects. This budget includes a contribution to the Foundation should the Board elect to proceed.

Within the General Fund, operations are divided among six departments:

- Industrial Buildings / Land
- Commercial Buildings
- Airport
- Marina Basin
- Waterfront Recreation
- Parking

INDUSTRIAL BUILDINGS / LAND DEPARTMENT (7.34 FTEs)

This department manages all revenue and expenditures related to the following properties: Big 7, Halyard, Jensen, Maritime, Timber Incubator, Wasco Complex, Lot 1, Waterfront Transportation, and Lower Hanel

Mill. The Lower Hanel Mill site will be removed from this inventory, but the Port Commission has purchased two new industrial buildings on Wasco Court for future investment purposes and for relocation purposes.

INDUSTRIAL PROPERTIES DEPT.					
		B FY26	E FY26	B FY27	B %Δ
REV		\$2,478,600	\$2,357,173	\$2,772,711	12%
EXP					
	PS	\$42,297	\$42,444	\$0	-100%
	M&S	\$1,187,800	\$1,089,304	\$1,336,349	13%
	OH	\$856,904	\$667,894	\$986,301	15%
	SUB	\$2,087,001	\$1,799,642	\$2,322,650	11%
NOI		\$391,599	\$557,531	\$450,061	15%

Big 7:

Last year, the Commission decided to take the Big 7 building off the market and focus on lease-up to increase revenue. Current tenants include Wolf Ceramics, Blue Mountain, Industrial Street Studios, Alpine Seas, Clay Commons, and Northshore Watersports. Management projects the building will be approximately 90% occupied by the end of June. The building requires an estimated \$530,000 in stormwater repairs, which will be funded through the General Fund. While classified as a Type C building, Big 7 continues to attract an artistic, “old world” tenant base. The property will require ongoing capital investment, and the Commission will continue to monitor its long-term performance. Notably, net operating income is projected to be positive (\$29,000) for the first time in many years.

Lower Hanel Mill:

This budget assumes the Port will receive approximately \$3.2 million from the sale of the Lower Hanel Mill property to Amazon’s developer, Ambrose, with closing anticipated by June 2026. As a result, the asset is expected to be removed from the Port’s portfolio in FY27. At Fall Planning, the Commission directed that \$500,000 of the proceeds be set aside for the airport terminal project, with the remaining \$2.7 million allocated toward waterfront transportation infrastructure, consistent with the 2018 Real Estate Asset Strategy Report.

Waterfront Transportation:

The FY27 budget includes funding for design, engineering, and right-of-way activities for the Waterfront Roads Infrastructure projects, including the 2nd Street/Riverside Dr. roundabout and 1st St. realignment. Total FY27 expenditures are approximately \$1.56 million, including \$1.0 million in Port-funded work for Phase I and \$555,000 for Phase II, partially offset by a \$440,000 BUILD planning grant. Construction is anticipated to begin in FY28. These improvements are necessary to unlock the highest level of waterfront development, consistent with ODOT traffic study findings, and include coordination with Columbia Area Transit (CAT) for a future bus hub.

Wasco Court Properties:

The FY27 budget includes \$885,000 for the renovation of the Wasco Court properties, following their acquisition in FY26 for \$2.4 million. These buildings will serve as the future home of Port Administration and Facilities Operations, ensuring continuity of operations during the bridge replacement project and establishing a long-term operational headquarters. The project will be delivered using a CM/GC process, with construction anticipated to begin in fall 2026 and completion targeted for June 2027. The FY27 budget reflects \$1.5 million in bridge right-of-way proceeds alongside the remaining renovation costs.

Other Buildings:

All remaining properties within the Industrial Properties Department include capital placeholders totaling approximately \$95,000 for needed replacements and capital improvements. In addition, each property will begin making annual transfers to the Capital Reserve Fund as part of their operating costs, supporting long-term replacement needs. Despite these added expenses, the Industrial Properties Department is projected to generate approximately \$450,000 in positive net operating income, reflecting improved occupancy levels and continued strength in lease revenues across the portfolio.

COMMERCIAL BUILDINGS DEPARTMENT (1.67 FTEs)

The Commercial Properties Department includes Marina West, Marina East, the Port Office Building, and Marina Basin commercial redevelopment. These assets are projected to generate approximately \$178,000 in operating revenue against \$304,000 in operating expenses, resulting in a net operating loss of approximately (\$125,000) in FY 2026–27. No capital outlay is budgeted for these properties this year. Marina East is expected to transition as the DMV relocates to the Wasco Court facility by the end of FY27, while the Port Office Building continues to function as a cost center supporting other operating assets. Long-term strategy for the Marina properties anticipates redevelopment through a ground lease model generating revenue for the Port in FY29.

COMMERCIAL PROPERTIES DEPT.					
		B FY26	E FY26	B FY27	B %Δ
REV		\$269,700	\$216,538	\$178,298	-34%
EXP					
	PS	\$7,845	\$7,845	\$0	-100%
	M&S	\$135,900	\$96,079	\$64,559	-52%
	OH	\$261,849	\$216,119	\$239,054	-9%
	SUB	\$405,594	\$320,043	\$303,613	-25%
NOI		(\$135,894)	(\$103,505)	(\$125,315)	8%

AIRPORT DEPARTMENT (1.34 FTEs)

The FY 2027 budget reflects continued investment in the Airport to support long-term financial sustainability. Operating revenue is projected at \$374,400, including approximately \$55,000 in new revenue from the completion and lease-up of the T-hangar project. Capital outlay totals approximately \$937,000, including \$689,000 for design and engineering of the terminal building and \$150,000 for final closeout of the T-hangars, partially offset by \$735,000 in grant funding. An additional \$98,000 is budgeted to prepare sites along Jeanette Road and Airport Drive for future land leases. The terminal project will continue advancing through design in FY27. The Airport is projected to operate at a net operating loss of approximately (\$169,000) in FY27. Overhead at the Airport will go down after project completion. The goal is to get the airport breaking even by the end of the decade.

AIRPORT DEPT.					
		B FY26	E FY26	B FY27	B %Δ
REV		\$312,200	\$198,857	\$374,400	20%
EXP					
	PS	\$15,060	\$11,086	\$0	-100%
	M&S	\$200,150	\$212,007	\$229,150	14%
	OH	\$380,826	\$318,911	\$314,530	-17%
	SUB	\$596,036	\$542,004	\$543,680	-9%
NOI		(\$283,836)	(\$343,147)	(\$169,280)	40%

MARINA BASIN DEPARTMENT (3.12 FTEs)

The Marina Basin Department continues to operate at a deficit; however, financial performance is improving. For FY 2027, operating revenue is projected at \$515,300 against \$723,600 in operating expenses, resulting in a net operating loss of approximately (\$208,000), an improvement of nearly \$300,000 compared to the FY 2026 budgeted loss of (\$505,000). Year-to-date performance in FY26 further reflects this positive trend, with operations currently outperforming budget. Non-operating expenses in FY27 include \$20,000 for a marina basin study and \$10,000 for irrigation improvements, which are not offset by grant funding and are excluded from operating results.

MARINA BASIN DEPT.					
		B FY26	E FY26	B FY27	B %Δ
REV		\$449,900	\$494,836	\$515,300	15%
EXP					
	PS	\$145,196	\$145,196	\$0	-100%
	M&S	\$171,250	\$125,379	\$170,250	-1%
	OH	\$543,440	\$207,284	\$483,354	-11%
	DS	\$95,000	\$67,200	\$70,000	-26%
	SUB	\$954,886	\$545,059	\$723,604	-24%
NOI		(\$504,986)	(\$50,223)	(\$208,304)	59%

WATERFRONT RECREATION DEPARTMENT (2.13 FTEs)

The Waterfront Recreation Department continues to operate as a governmental activity and is not expected to be self-supporting. Operating revenue remains unchanged at \$57,500 in both FY26 and FY27, reflecting stable but limited event and concession activity. Operating expenses are projected to decrease slightly,

resulting in an improvement in net operating income from (\$528,639) to (\$501,617). Total net loss improves more significantly—from (\$717,639) to (\$646,617)—due primarily to reduced non-operating expenditures, including a lower level of capital investment. While modest gains are reflected in the FY27 budget, the program continues to rely on support from revenue-generating assets to sustain operations.

WATERFRONT RECREATION DEPT.					
		B FY26	E FY26	B FY27	B %Δ
REV		\$36,500	\$53,500	\$57,500	58%
EXP					
	PS	\$67,540	\$59,086	\$0	-100%
	M&S	\$184,500	\$125,331	\$146,000	-21%
	OH	\$313,099	\$620,054	\$413,117	32%
	SUB	\$565,139	\$804,471	\$559,117	-1%
NOI		(\$528,639)	(\$750,971)	(\$501,617)	5%

Safety-related projects in the current budget include:

- \$45,000 for Event Site dock reconstruction
- \$100,000 for Nichols Seawall pavement repair

Grant-dependent projects include:

- \$30,000 for Marina Beach Signage
- \$20,000 for Event Site landscaping
- \$20,000 for Nichols Basin landscaping

PARKING DEPARTMENT (1.93 FTEs)

The Parking Department continues to be a strong revenue-generating program and a key funding source for waterfront operations. Operating revenue is projected to increase from \$525,000 in FY26 to \$650,000 in FY27, reflecting the full-year impact of the 130 new parking spaces added in FY26. Operating expenses are projected to decrease from \$577,118 to \$517,676, primarily due to lower personal services costs. As a result, net operating income improves from a budgeted loss of (\$52,118) in FY26 to a positive \$132,324 in FY27. The program now aligns with the City of Hood River’s parking app, improving the user experience. With capital expansion completed, the program transitions to a steady-state operating model and is expected to generate consistent positive cash flow to support waterfront recreation.

PARKING DEPT.					
		B FY26	E FY26	B FY27	B %Δ
REV		\$525,000	\$637,000	\$650,000	24%
EXP					
	PS	\$114,850	\$32,584	\$55,000	-52%
	M&S	\$139,000	\$104,337	\$142,200	2%
	OH	\$323,268	\$176,550	\$320,476	-1%
	SUB	\$577,118	\$313,471	\$517,676	-10%
NOI		(\$52,118)	\$323,529	\$132,324	354%

ADMINISTRATION FUND

The Port’s Administration Fund is an Internal Service Fund (ISF). ISFs enable governmental agencies to present overhead departments in full and allocate associated costs to the departments or funds that utilize those services. This approach enhances transparency and allows department managers to more effectively oversee their budgets.

A key challenge of using an ISF is the potential for “double counting” costs in the budget. The direct costs of the departments are recorded in the ISF itself, while cost/profit centers also reflect the amounts they are charged for ISF services. To prevent duplication in high-level reporting, the ISF is excluded from government-wide financial statements prepared at year-end. References to full-time equivalents (FTEs) in this message also exclude Administration Fund positions to avoid duplication.

The FY27 organizational structure reflects a streamlined, director-led model that separates capital development from asset operations, reduces staffing by 2.0 FTE, and improves efficiency, accountability, and long-term financial sustainability without increasing overall costs. As part of the reorganization, the former

Maintenance Department has been restructured into Asset Management, now under the Director of Real Estate and Asset Management, and a new Capital Development and Planning department has been formalized to lead long-range planning and capital project delivery. Facilities functions now report through Asset Management, while the Waterfront Coordinator role has been aligned under Capital Development and Planning to better integrate operations with capital planning.

The Administration Fund includes the following departments and responsible positions:

- Executive/Contracting – Executive Director
- Communications/Information Technology – Executive Assistant and Finance Director
- Finance/Accounting/General Office – Finance Director
- Human Resources/Payroll – Finance Director
- Insurance/Risk/Safety – Finance Director
- Asset Management – Director of Real Estate
- Capital Development – Director of Capital Development

Allocations are determined using methodologies such as FTE counts, property values, total expenditures, and time allocations, and are reviewed annually. For FY27, a Consumer Price Index (CPI) of **2.62%** has been applied to salaries and wages, and **3.0%** to materials and services. A \$550,000 contingency is budgeted to address unforeseen economic challenges, consistent with the prior year. Overall, the Administration Fund reflects an expenditure increase of approximately 5%.

The Port Commission is currently updating its Strategic Business Plan. The budget includes a \$75,000 grant from Business Oregon (OBDD) and \$125,000 in total expenditures for this effort, with the balance allocated across asset centers.

The Administration Fund also receives revenue from the Hood River–White Salmon Bridge Authority (HRWSBA) through grant reimbursements (budgeted at \$55,000) for administrative support services, primarily in finance. The Port’s Executive Director and Finance Director currently serve as the HRWSBA’s Interim Executive Director and Interim Finance Director.

Lastly, an \$85,000 placeholder has been budgeted for potential equipment or vehicle replacement facilities during the fiscal year. Recent fleet purchases included a Ford truck (\$43,000) and a used Chevrolet Equinox (\$20,000) in FY25; no vehicle purchases are assumed in FY26, and current fleet capacity is considered sufficient following the organizational restructuring.

CAPITAL RESERVE FUND

The Capital Reserve Fund is a type of Capital Projects Fund established to accumulate resources for the repair, replacement, and preservation of the Port’s buildings. This new fund is intended to reduce financial volatility associated with large, irregular capital expenditures by shifting from a “pay-as-you-go” approach in a single fiscal year to a structured, long-term funding strategy. By segregating these resources, the Port is able to present more consistent operating results while ensuring that adequate funding is available for future capital needs. In past years, each building had a budgeted capital outlay amount even if there was no need to replace a building system.

Funding for the Capital Reserve Fund is derived from annual transfers from the General Fund, based on each building’s estimated replacement cost and useful life. Contributions are allocated by building and are intended to approximate a straight-line funding model over the life of the asset, adjusted periodically for inflation and updated cost assumptions. This methodology aligns annual operating contributions with long-term capital requirements, improving transparency in the Port’s financial planning. These contributions are reflected in each building’s operating budget as a Materials and Services expense. Capital projects on the bridge will continue to be done out of the Bridge Operations Fund.

For this inaugural fiscal year, we will be transferring \$2500 for Big 7, \$25k for Halyard, \$38k for Jensen, \$6000 for Timber Incubator, and \$30k for the Wasco buildings. In time, Capital Improvement Plans (CIP) for each building will be completed so these numbers will likely be refined in subsequent years as planning is completed.

BRIDGE FUND (7.49 FTEs)

The Bridge Fund is an enterprise fund that collects toll revenue, cable crossing lease fees, and income from the proprietary BreezeBy system. For FY27, total toll revenue is projected at \$9,476,200, reflecting stabilization following the September 2023 toll increase, with modest growth over prior year collections. Of this amount, \$3,828,400 is budgeted to be deposited into the Hood River White Salmon Bridge Authority (HRWSBA) account to build reserves for the anticipated TIFIA loan. Consistent with Res. No. 2022-23-14, this budget includes no transfer to the General Fund, as toll revenues will be restricted to bridge-related purposes beginning July 1, 2026. A \$1 million contingency is also included to address unforeseen maintenance or operational needs.

BRIDGE FUND					
		B FY26	E FY26	B FY27	B %Δ
REV		\$9,515,200	\$11,951,050	\$9,618,200	1%
EXP					
	PS	\$337,380	\$317,587	\$433,542	29%
	M&S	\$1,346,000	\$1,669,829	\$1,984,126	47%
	OH	\$944,556	\$1,300,113	\$974,244	3%
	SUB	\$2,627,936	\$3,287,529	\$3,391,912	29%
NOI		\$6,887,264	\$8,663,521	\$6,226,288	-10%
NNOI		(\$9,209,600)	(\$5,712,390)	(\$7,296,400)	21%
NETΔ		(\$2,322,336)	\$2,951,131	(\$1,070,112)	54%
BFB		\$5,000,000	\$5,384,312	\$5,000,000	
EFB		\$2,677,664	\$8,335,443	\$3,929,888	

OPERATIONS DEPARTMENT

This department oversees administrative and tolling support for the bridge and the BreezeBy system. The FY27 budget includes \$110,000 in capital investment, consisting of \$35,000 for enhancements to the Twilio customer communication platform and \$75,000 to upgrade the WRTO system to improve interoperability with Oregon and Washington tolling systems. These investments are intended to enhance customer service, improve system reliability, and support regional integration.

The Port has extended a \$1 million interest-free loan to the Hood River White Salmon Bridge Authority (HRWSBA) to support non-reimbursable expenses, primarily government affairs activities. Approximately \$300,000 remains available to the Authority in FY27. The loan will not be repaid until the new bridge is operational.

MAINTENANCE DEPARTMENT

This department is responsible for the upkeep and safe operation of the existing bridge, including engineering, structural repairs, and contract maintenance services. The FY 2026–27 capital program totals approximately \$2.3 million and includes a range of preservation and risk mitigation projects such as steel repairs, painting, embankment stabilization, deck welding, and mechanical and electrical inspections. The program also includes funding for operational training, machinery risk assessment, and development of updated operations and maintenance manuals. Professional services are increased in FY27 to support additional engineering analysis and staff training. All work is guided by the Port’s 12-year Capital Improvement Plan, which prioritizes maintaining the bridge in a safe and operable condition through the transition to replacement. Bi-annual bridge inspections continue to indicate the bridge is structurally sound; hence, weight restrictions are not necessary at this time.

BRIDGE REPLACEMENT FUND

The Bridge Replacement Fund is a special revenue fund that has received state and federal appropriations to support the design and permitting phase of the replacement bridge project. In March 2024, the Port and the

Hood River White Salmon Bridge Authority (HRWSBA or “BA”) executed an Intergovernmental Agreement (IGA) transferring all feasible contracts to the BA.

At the start of FY 2026-27, this fund includes only the remaining \$2.5-million from the 2021 Oregon ARPA grant. All other grants received in the Port’s name have been expended. Because this grant could not be reassigned to the BA, these funds will be expended by the Port on eligible engineering costs. Upon full expenditure—anticipated during the FY 2026-27—the fund will be closed. At that point, all financing for the bridge replacement project will transition to the HRWSBA.

BI-STATE BRIDGE REPLACEMENT FUND

This special revenue fund was established to receive toll revenue generated from the September 2023 rate increase. Per Resolution No. 2023-24-01, these tolls are restricted for the purpose of capitalizing the reserves required for federal toll-backed bonds. The long-term goal is to accumulate \$20-25 million to support a bond issuance in excess of \$100 million. Just under \$10-million will have been transferred into the HRWSBA account by June 30, 2026.

The toll adjustment was proposed by the Bi-State Working Group (the precursor to the HRWSBA) and is governed by the March 2024 IGA. Transfers are made periodically from the Port’s Bridge Fund into the Bi-State Replacement Fund to increase transparency before being deposited into a BA-controlled account in accordance with the agreement.

The Finance Director anticipates that an additional \$3.848 million will be deposited into the BA’s account in FY 2026-27.

CONCLUSION

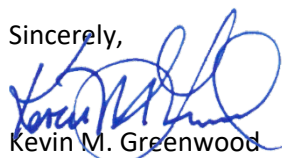
The resources and requirements presented in this proposed budget reflect the collective work of Port staff, guided by the direction of the Port Commission and input from departmental directors. Each fund and program has been carefully evaluated to align with the Port’s goals of operational sustainability, financial transparency, and strategic investment.

This proposed budget also reflects a significant transition year for the Port, as it plans for the long-term separation of toll revenue from non-bridge operations and continues to shift responsibility for the replacement bridge effort to the Hood River White Salmon Bridge Authority. Despite challenges, the Port remains fiscally responsible and forward-looking.

As members of the Budget Committee, you may review and adjust these figures. Once adopted, the Port Commission may not alter the approved budget by more than 10% without holding a supplemental budget process.

I would like to thank the Port Commission and Port staff for their commitment and contributions during this time of change. The Commission has volunteered hundreds of hours this past year, and through our shared efforts, the Port is well-positioned to meet both immediate needs and future opportunities.

Sincerely,

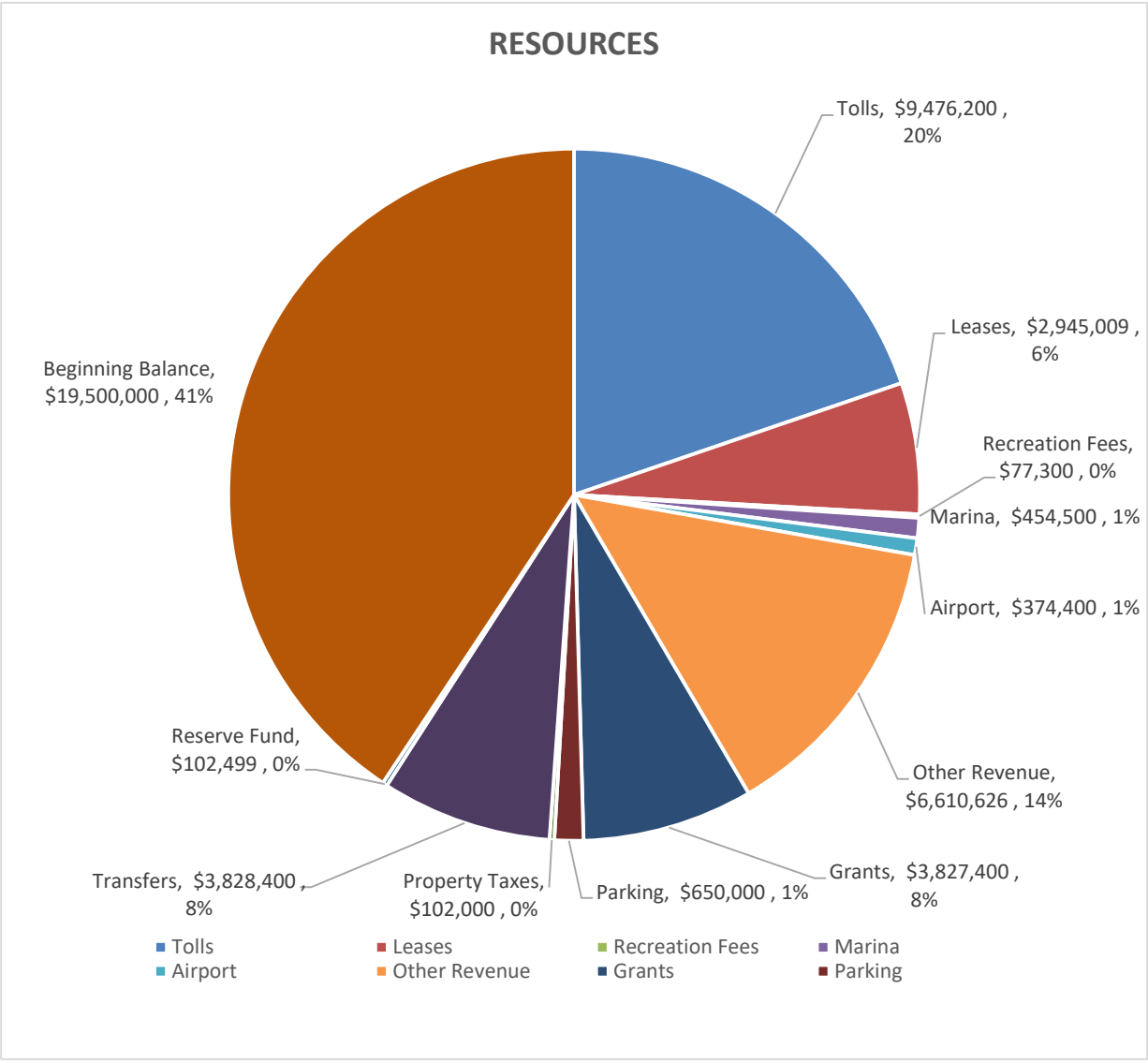


Kevin M. Greenwood

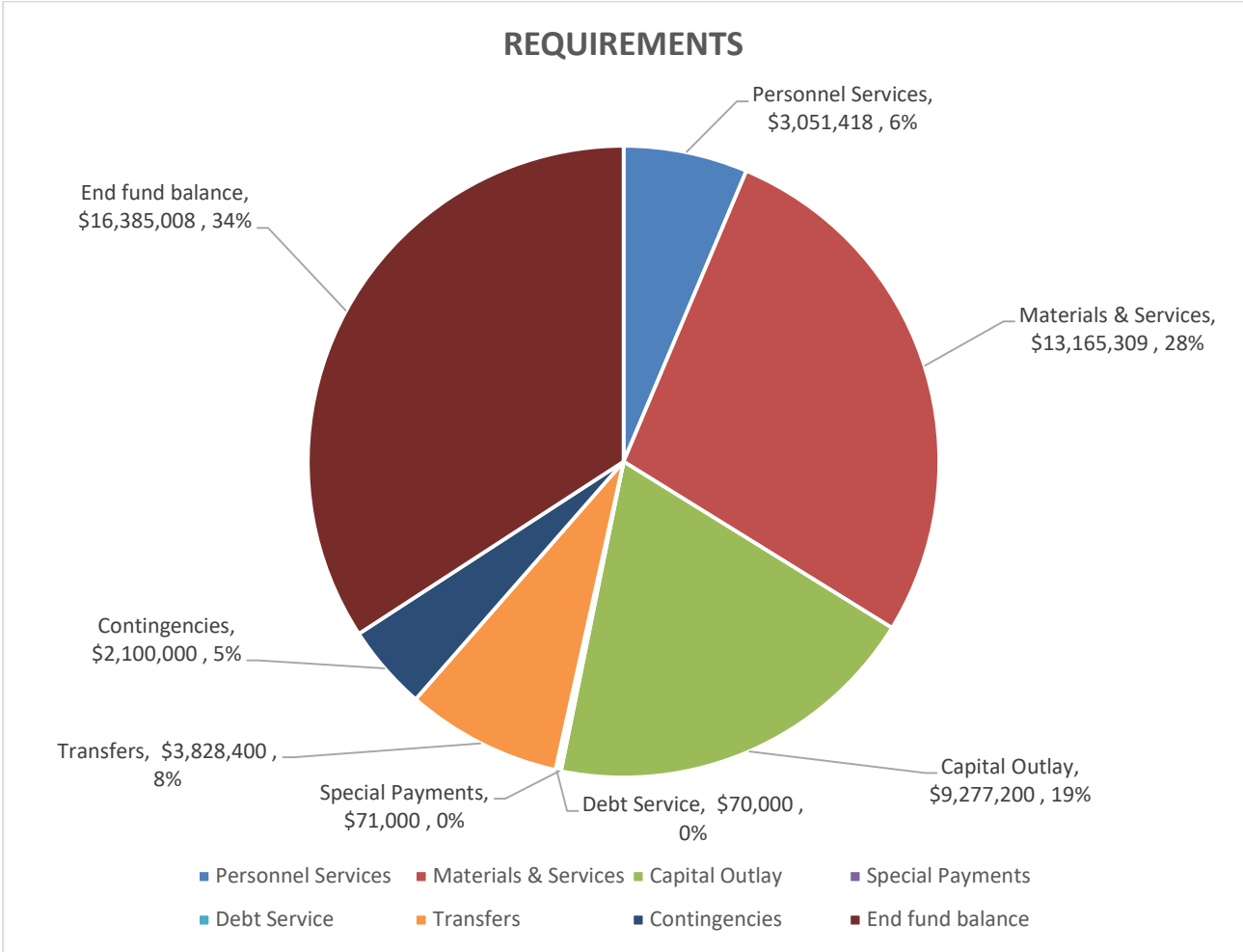
Executive Director/Budget Officer

GRAPHS

**PORT OF HOOD RIVER
PROPOSED BUDGET FY 2026-27**



**PORT OF HOOD RIVER
PROPOSED BUDGET FY 2026-27**



BUDGET STATEMENTS

- GENERAL FUND
 - BRIDGE FUND
- BRIDGE REPLACEMENT FUND
 - BI-STATE BRIDGE FUND
 - ADMINISTRATION FUND
 - CAPITAL RESERVE FUND

GENERAL FUND

The General Fund is the Port's primary operating fund. This fund accounts for the revenues and expenditures related to the Port's industrial and commercial property, both developed and undeveloped. It also accounts for the Port's marina and airport, which operate as commercial activities, along with the Port's waterfront parkland, which operates as a governmental activity.

Revenues for this fund include rental income from industrial and commercial property, grants for assessing undeveloped property, grants for the airport, along with airport hangar rental and marina moorage rentals. Property tax is included in this fund but is a small portion of the Port's overall revenue.

For Fiscal Year 2026-27 there are two staff directly charged to the General Fund, parking enforcement (2 half-time employees accounting for 1 FTE). All other staff working on General Fund activities are charged through internal service charges.

Prior to fiscal year 2024-2025, this fund was the basis of the Revenue Fund. For fiscal year 2024-2025, Bridge operations were removed from the Revenue Fund and some formerly "General Fund" activities were added to create this "new" General Fund.

**PORT OF HOOD RIVER
GENERAL FUND
BUDGET FOR FISCAL YEAR 2026-27**

HISTORICAL DATA		ADOPTED BUDGET		RESOURCES		BUDGET FY 2026-27		
2 YRS PRIOR*	1YR PRIOR					PROPOSED	APPROVED	ADOPTED
FY 2023-24	FY 2024-25	FY 2025-26						
\$ 12,044,217	\$ 12,044,217	\$ 13,500,000	BEGINNING FUND BALANCE (BUDGETARY BASIS)	\$ 14,500,000	\$ -	\$ -		
641,050	587,818	400,000	INTEREST	250,000	-	-		
95,634	99,069	100,000	PROPERTY TAXES	102,000	-	-		
-	508	-	MISCELLANEOUS	-	-	-		
-	-	8,000,000	PROCEEDS FROM SALE OF PROPERTY	-	-	-		
34,250	22,770	21,660	LOWER MILL SALE OF RAILROAD PROPERTY	20,550	-	-		
-	2,114,826	2,000,000	TRANSFER IN FROM BRIDGE FUND	-	-	-		
\$ 12,815,151	\$ 14,869,208	\$ 24,021,660	TOTAL UNALLOCATED RESOURCES	\$ 14,872,550	\$ -	\$ -		

INDUSTRIAL PROPERTY

<i>Big 7 Building - 3101</i>								
-	120,548	250,000	LEASE INCOME	227,500	-	-		
42,271	70,280	45,000	ADDITIONAL FEES	105,000	-	-		
-	-	9,000	PROPERTY TAX	25,125	-	-		
2,400	-	350,000	OTHER	-	-	-		
\$ 44,671	\$ 190,828	\$ 654,000	TOTAL BIG 7 BUILDING	\$ 357,625	\$ -	\$ -		
<i>Halyard Building - 3110</i>								
879,111	894,843	935,000	LEASE INCOME	380,000	-	-		
-	-	-	ADDITIONAL FEES	510,000	-	-		
\$ 879,111	\$ 894,843	\$ 935,000	TOTAL HALYARD BUILDING	\$ 890,000	\$ -	\$ -		
<i>Jensen Property - 3120</i>								
473,955	490,283	575,000	LEASE INCOME	506,062	-	-		
172,730	93,554	3,000	ADDITIONAL FEES	194,375	-	-		
\$ 646,685	\$ 583,837	\$ 578,000	TOTAL JENSEN PROPERTY	\$ 700,436	\$ -	\$ -		
<i>Maritime Building - 3130</i>								
407,636	419,643	420,000	LEASE INCOME	374,000	\$ -	-		
-	-	-	ADDITIONAL FEES	65,000	-	-		
3,125	3,525	-	MISC	-	-	-		
\$ 410,761	\$ 423,168	\$ 420,000	TOTAL MARITIME BUILDING	\$ 439,000	\$ -	\$ -		
<i>Timber Incubator Property - 3140</i>								
86,033	87,052	88,000	LEASE INCOME	89,800	-	-		
8,501	9,919	7,500	REIMBURSABLE UTILITIES	7,500	-	-		
7,982	8,221	6,100	PROPERTY TAXES	9,100	-	-		
\$ 102,516	\$ 105,192	\$ 101,600	TOTAL TIMBER INCUBATOR PROPERTY	\$ 106,400	\$ -	\$ -		
<i>Wasco Loop - 3150</i>								
279,373	47,860	140,000	LEASE INCOME	210,000	-	-		
\$ -	\$ 47,860	\$ 140,000	TOTAL WASCO	\$ 210,000	\$ -	\$ -		

Wasco Court (200) - 3160

**PORT OF HOOD RIVER
GENERAL FUND
BUDGET FOR FISCAL YEAR 2026-27**

HISTORICAL DATA		ADOPTED	RESOURCES				
2 YRS PRIOR*	1YR PRIOR	BUDGET			BUDGET FY 2026-27		
FY 2023-24	FY 2024-25	FY 2025-26		PROPOSED	APPROVED	ADOPTED	
			OTHER INCOME	1,500,000	-	-	
\$ -	\$ -	\$ -	TOTAL WASCO COURT (200)	\$ 1,500,000	\$ -	\$ -	
			<i>Wasco Court (211) - 3170</i>				
			LEASE INCOME	63,250			
\$ -	\$ -	\$ -	TOTAL WASCO COURT (211)	\$ 63,250	\$ -	\$ -	
			<i>Lot 1 - 3201</i>				
5,910	12,277	6,700	SPECIAL EVENTS	6,000	-	-	
153,017	-	-		3	-	-	
\$ 158,927	\$ 12,277	\$ 6,700	TOTAL LOT 1	\$ 6,000	\$ -	\$ -	
			<i>Waterfront Transportation - 3210</i>				
-	200,292	169,000	INCOME FROM GRANTS	440,000	-	-	
\$ -	\$ 200,292	\$ 169,000	TOTAL WATERFRONT TRANSPORTATION	\$ 440,000	\$ -	\$ -	
			<i>Lower Mill - 3203</i>				
29,278	-	-	LEASE INCOME				
\$ 29,278	\$ -	\$ -	TOTAL LOWER MILL	\$ -	\$ -	\$ -	
\$ 2,271,949	\$ 2,458,297	\$ 3,004,300	TOTAL INDUSTRIAL PROPERTY	\$ 4,712,711	\$ -	\$ -	
			COMMERCIAL BUILDINGS				
			<i>Marina West - 3310</i>				
44,694	35,111	51,000	LEASE INCOME	16,700	-	-	
5,355	-	-	REIMBURSABLE UTILITIES	-	-	-	
\$ 50,049	\$ 35,111	\$ 51,000	TOTAL MARINA WEST	\$ 16,700	\$ -	\$ -	
			<i>Marina East - 3301</i>				
49,546	17,881	51,000	LEASE INCOME	6,048	-	-	
15,714	7,267	-	REIMBURSABLE UTILITIES	-	-	-	
-	-	1,700	PROPERTY TAX	-	-	-	
\$ 65,260	\$ 25,148	\$ 52,700	TOTAL MARINA OFFICE BUILDING	\$ 6,048	\$ -	\$ -	
			<i>Port Office - 3320</i>				
48,550	85,000	166,000	LEASE INCOME	155,550	-	-	
-	-	500,000	OTHER SOURCES	-	-	-	
\$ 48,550	\$ 85,000	\$ 666,000	TOTAL PORT OFFICE	\$ 155,550	\$ -	\$ -	
\$ 163,859	\$ 145,259	\$ 769,700	TOTAL COMMERCIAL BUILDINGS	\$ 178,298	\$ -	\$ -	
			AIRPORT - 4100				
169,987	181,354	182,000	T-HANGARS LEASES INCOME	268,000	-	-	
60,461	67,192	90,000	OTHER HANGARS	64,000	-	-	
32,859	23,033	25,000	LAND LEASES	22,000	-	-	
20,351	26,942	11,000	REIMBURSED UTILITIES	13,000	-	-	
1,370	2,291	4,200	PROPERTY TAX	2,400	-	-	

**PORT OF HOOD RIVER
GENERAL FUND
BUDGET FOR FISCAL YEAR 2026-27**

HISTORICAL DATA		ADOPTED	RESOURCES				
2 YRS PRIOR*	1YR PRIOR	BUDGET			BUDGET FY 2026-27		
FY 2023-24	FY 2024-25	FY 2025-26			PROPOSED	APPROVED	ADOPTED
151,143	130,557	1,325,000	GRANT		735,400	-	-
15,221	5,856	5,000	MISCELLANEOUS		5,000	-	-
\$ 451,392	\$ 437,225	\$ 1,642,200	TOTAL AIRPORT		\$ 1,109,800	\$ -	\$ -
MARINA BASIN							
<i>Marina Moorage - 5101</i>							
308,725	338,534	329,000	MOORAGE SLIP LEASE INCOME		375,000	-	-
68,595	68,226	68,000	MOORAGE ASSESSMENT		68,000	-	-
8,718	8,564	11,000	REIMBURSABLE UTILITIES		10,000	-	-
1,675	1,721	1,500	PROPERTY TAX REIMBURSEMENT		1,500	-	-
155,756	2,505	20,000	GRANT/OTHER SOURCES		20,000	-	-
\$ 543,469	\$ 419,550	\$ 429,500	TOTAL MARINA MOORAGE		\$ 474,500	\$ -	\$ -
<i>Boat Launch - 5102</i>							
-	7,339	7,000	STATE MARINE BOARD/OTHER		7,000	-	-
\$ -	\$ 7,339	\$ 7,000	TOTAL BOAT LAUNCH		\$ 7,000	\$ -	\$ -
<i>Jetty/Cruise Ship Dock - 5103</i>							
18,200	21,050	19,700	CRUISE SHIPS		24,000	-	-
\$ 18,200	\$ 21,050	\$ 19,700	TOTAL JETTY/CRUISE SHIP DOCK		\$ 24,000	\$ -	\$ -
<i>Seasonal Dock - 5104</i>							
-	-	20,500	MISCELLANEOUS-Transient dock		10,000	-	-
\$ -	\$ -	\$ 20,500	TOTAL SEASONAL DOCK		\$ 10,000	\$ -	\$ -
<i>Marina Green Park - 5105</i>							
8,896	17,098	8,400	SHOP BUILDING #3		8,500	-	-
1,140	715	1,200	UTILITIES		1,400	-	-
13,655	11,025	8,000	CONCESSIONS/OTHER		8,000	-	-
716	-	1,200	SHOWERS		-	-	-
3,000	8,985	1,900	SPECIAL EVENTS		1,900	-	-
\$ 27,407	\$ 37,823	\$ 20,700	TOTAL MARINA GREEN PARK		\$ 19,800	\$ -	\$ -
\$ 589,076	\$ 485,762	\$ 497,400	TOTAL MARINA BASIN		\$ 535,300	\$ -	\$ -
WATERFRONT RECREATION							
<i>Event Site - 6101</i>							
29,100	32,700	20,000	EVENT SITE SPECIAL EVENTS		20,000	-	-
22,880	21,277	21,000	MISCELLANEOUS/CONCESSIONS		21,000	-	-
-	5,450	70,000	GRANT		50,000	-	-
\$ 51,980	\$ 59,427	\$ 111,000	TOTAL EVENT SITE		\$ 91,000	\$ -	\$ -
<i>Nichols Basin - 6102</i>							
-	1,025	-	SAILING SCHOOLS/CONCESSION/SPECIAL EVENTS		-	-	-
4,993	3,274	5,000	NICHOLS CONCESSION/SPECIAL EVENTS/LEASE		5,000	-	-

**PORT OF HOOD RIVER
GENERAL FUND
BUDGET FOR FISCAL YEAR 2026-27**

HISTORICAL DATA			ADOPTED BUDGET FY 2025-26	RESOURCES	BUDGET FY 2026-27		
2 YRS PRIOR* FY 2023-24	1YR PRIOR FY 2024-25	PROPOSED			APPROVED	ADOPTED	
-	-	20,000	GRANT	20,000	-	-	
\$ 4,993	\$ 4,299	\$ 25,000	TOTAL NICHOLS BASIN	\$ 25,000	\$ -	\$ -	
			<i>Hook - 6103</i>				
9,916	10,637	8,000	SAILING SCHOOLS/CONCESSION/SPECIAL EVENTS	8,000	-	-	
\$ 9,916	\$ 10,637	\$ 8,000	TOTAL HOOK	\$ 8,000	\$ -	\$ -	
			<i>Spit - 6104</i>				
4,471	4,588	3,500	SAILING SCHOOLS/CONCESSION/SPECIAL EVENTS	3,500	-	-	
\$ 4,471	\$ 4,588	\$ 3,500	TOTAL SPIT	\$ 3,500	\$ -	\$ -	
\$ 71,360	\$ 78,951	\$ 147,500	TOTAL WATERFRONT RECREATION	\$ 127,500	\$ -	\$ -	
		-		-	-	-	
			PARKING - 8000				
416,385	178,350	200,000	ANNUAL PASSES	225,000	-	-	
-	307,808	325,000	DAILY PAYMENTS	400,000	-	-	
-	12,743	-	FINES	25,000	-	-	
\$ 416,385	\$ 498,901	\$ 525,000	TOTAL PARKING	\$ 650,000	\$ -	\$ -	
\$ 16,779,172	\$ 18,973,603	\$ 30,607,760	TOTAL RESOURCES	\$ 22,186,159	\$ -	\$ -	

* Historical information is presented for FY 2023-24 in these schedules for information only. Historical information for Oregon Budget Law is presented in Appendix A

PORT OF HOOD RIVER
GENERAL FUND
BUDGET FOR FISCAL YEAR 2026-27

HISTORICAL DATA		ADOPTED BUDGET	EXPENDITURES			
2 YRS PRIOR*	1YR PRIOR	FY 2025-26				
FY 2023-24	FY 2024-25	INCLUDES SUPPLEMENTALS		PROPOSED	BUDGET FY 2026-27 APPROVED	ADOPTED
\$ 586,318	\$ 617,052	\$ 808,054	TOTAL HALYARD BUILDING	\$ 802,089	\$ -	\$ -
			<i>Jensen Property - 3120</i>			
			PERSONNEL SERVICES			
62,766	1,239	4,633	WAGES & SALARIES	-	-	-
26,162	255	1,040	TAXES & BENEFITS	-	-	-
\$ 88,928	\$ 1,494	\$ 5,673	TOTAL PERSONNEL SERVICES	\$ -	\$ -	\$ -
			MATERIALS & SERVICES			
105,539	112,951	110,000	ALL UTILITIES	110,000	-	-
16,038	22,672	30,000	FIXED MAINTENANCE	21,000	-	-
10,802	-	-	INSURANCE	-	-	-
42,908	45,373	46,000	PROPERTY TAX	48,000	-	-
1,800	-	5,000	PROFESSIONAL SERVICES-Design & Engineering	2,500	-	-
-	397	5,000	PROFESSIONAL SERVICES-Legal	2,500	-	-
14,488	8,747	15,000	MISCELLANEOUS REPAIRS & PURCHASES	25,000	-	-
-	-	-	RESERVE FOR CAPITAL IMPROVEMENTS AND REPAIRS	38,433	-	-
-	10,529	10,824	INTERNAL CHARGES - EXECUTIVE/PURCHASING	15,558	-	-
-	2,242	5,351	INTERNAL CHARGES - COMMUNICATIONS/IT	3,512	-	-
-	22,099	16,452	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE	20,850	-	-
-	4,030	6,789	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL	5,993	-	-
-	12,552	19,517	INTERNAL CHARGES - INSURANCE/RISK/SAFETY	20,103	-	-
-	56,428	79,315	INTERNAL CHARGES - ASSET MANAGEMENT	59,486	-	-
\$ 191,575	\$ 298,020	\$ 349,248	TOTAL MATERIAL & SERVICES	\$ 372,934	\$ -	\$ -
			CAPITAL OUTLAY			
-	-	760,000	CAPITAL IMPROVEMENTS	-	-	-
\$ -	\$ -	\$ 760,000	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -
			DEBT SERVICE			
1,638,035	-	-	PRINCIPAL & INTEREST	-	-	-
\$ 1,638,035	\$ -	\$ -	TOTAL DEBT SERVICE	\$ -	\$ -	\$ -
\$ 1,918,538	\$ 299,514	\$ 1,114,921	TOTAL JENSEN PROPERTY	\$ 372,934	\$ -	\$ -
			<i>Maritime Building - 3130</i>			
			PERSONNEL SERVICES			
39,230	1,014	3,827	WAGES & SALARIES	-	-	-
16,386	209	860	TAXES & BENEFITS	-	-	-
\$ 55,616	\$ 1,223	\$ 4,687	TOTAL PERSONNEL SERVICES	\$ -	\$ -	\$ -
			MATERIALS & SERVICES			
38,510	42,653	40,000	ALL UTILITIES	42,500	-	-
7,825	2,800	3,000	FIXED MAINTENANCE	3,000	-	-
7,282	-	-	INSURANCE	-	-	-
18,755	19,274	20,000	PROPERTY TAX	20,500	-	-
1,769	-	5,000	PROFESSIONAL SERVICES-Design & Engineering	2,500	-	-
-	-	5,000	PROFESSIONAL SERVICES-Legal	2,500	-	-
1,400	2,168	3,000	MISCELLANEOUS REPAIRS & PURCHASES	2,500	-	-
-	5,380	4,294	INTERNAL CHARGES - EXECUTIVE/PURCHASING	5,423	-	-
-	1,139	1,914	INTERNAL CHARGES - COMMUNICATIONS/IT	1,471	-	-
-	11,368	6,527	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE	1,181	-	-
-	2,569	3,587	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL	1,695	-	-
-	8,432	9,002	INTERNAL CHARGES - INSURANCE/RISK/SAFETY	9,272	-	-
-	18,087	36,406	INTERNAL CHARGES - ASSET MANAGEMENT	18,203	-	-
\$ 75,541	\$ 113,870	\$ 137,730	TOTAL MATERIALS & SERVICES	\$ 110,745	\$ -	\$ -
\$ 131,157	\$ 115,093	\$ 142,417	TOTAL MARITIME BUILDING	\$ 110,745	\$ -	\$ -

PORT OF HOOD RIVER
GENERAL FUND
BUDGET FOR FISCAL YEAR 2026-27

HISTORICAL DATA		ADOPTED BUDGET	EXPENDITURES			BUDGET FY 2026-27		ADOPTED	
2 YRS PRIOR*	1YR PRIOR	FY 2025-26			PROPOSED	APPROVED			
FY 2023-24	FY 2024-25	INCLUDES SUPPLEMENTALS							
			200 Wasco Court - 3160						
			MATERIALS & SERVICES						
			ALL UTILITIES		20,000	-		-	
			FIXED MAINTENANCE		15,000	-		-	
			PROFESSIONAL SERVICES-Other		2,000	-		-	
			PROFESSIONAL SERVICES-Legal		5,000	-		-	
			MISCELLANEOUS REPAIRS & PURCHASES		5,000	-		-	
			RESERVE FOR CAPITAL IMPROVEMENTS AND REPAIRS		12,500	-		-	
			INTERNAL CHARGES - EXECUTIVE/PURCHASING		6,500	-		-	
			INTERNAL CHARGES - COMMUNICATIONS/IT		2,000	-		-	
			INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE		7,500	-		-	
			INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL		4,500	-		-	
			INTERNAL CHARGES - INSURANCE/RISK/SAFETY		10,000	-		-	
			INTERNAL CHARGES - ASSET MANAGEMENT		45,000	-		-	
\$ -	\$ -	\$ -	TOTAL MATERIALS & SERVICES		\$ 135,000	\$ -	\$ -	\$ -	
			CAPITAL OUTLAY						
			CAPITAL IMPROVEMENTS	2,550,000	885,000	-		-	
\$ -	\$ -	\$ -	TOTAL CAPITAL OUTLAY	\$ 2,550,000	\$ 885,000	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	TOTAL 200 WASCO COURT	\$ 2,550,000	\$ 1,020,000	\$ -	\$ -	\$ -	
			211 Wasco Court - 3170						
			MATERIALS & SERVICES						
			ALL UTILITIES		15,000	-		-	
			FIXED MAINTENANCE		9,350	-		-	
			PROPERTY TAX		2,000	-		-	
			PROFESSIONAL SERVICES-Other		1,000	-		-	
			PROFESSIONAL SERVICES-Legal		1,000	-		-	
			MISCELLANEOUS REPAIRS & PURCHASES		5,000	-		-	
			RESERVE FOR CAPITAL IMPROVEMENTS AND REPAIRS		12,500	-		-	
			INTERNAL CHARGES - EXECUTIVE/PURCHASING		6,500	-		-	
			INTERNAL CHARGES - COMMUNICATIONS/IT		2,000	-		-	
			INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE		2,500	-		-	
			INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL		2,500	-		-	
			INTERNAL CHARGES - INSURANCE/RISK/SAFETY		10,000	-		-	
			INTERNAL CHARGES - ASSET MANAGEMENT		15,000	-		-	
\$ -	\$ -	\$ -	TOTAL MATERIALS & SERVICES		\$ 84,350	\$ -	\$ -	\$ -	
			CAPITAL OUTLAY						
			CAPITAL IMPROVEMENTS		-	-		-	
\$ -	\$ -	\$ -	TOTAL CAPITAL OUTLAY		\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	TOTAL 211 WASCO COURT		\$ 84,350	\$ -	\$ -	\$ -	
			Lot 1 - 3201						
			PERSONNEL SERVICES						
			WAGES & SALARIES	51,209	-	-		-	
			TAXES & BENEFITS	21,566	-	-		-	
\$ -	\$ -	\$ -	TOTAL PERSONNEL SERVICES	\$ 72,775	\$ -	\$ -	\$ -	\$ -	
			MATERIALS & SERVICES						
			FIXED MAINTENANCE	439	-	3,000		-	
			INSURANCE	1,175	-	-		-	
			PROFESSIONAL SERVICES-Misc	58,903	-	10,000		-	
			PROFESSIONAL SERVICES-Legal	-	-	5,000		-	

**PORT OF HOOD RIVER
GENERAL FUND
BUDGET FOR FISCAL YEAR 2026-27**

HISTORICAL DATA		ADOPTED BUDGET FY 2025-26	EXPENDITURES		BUDGET FY 2026-27		
2 YRS PRIOR* FY 2023-24	1YR PRIOR FY 2024-25	INCLUDES SUPPLEMENTALS		PROPOSED	APPROVED	ADOPTED	
9,291	9,073	3,000	MISCELLANEOUS REPAIRS & PURCHASES	3,000	-	-	
-	23,479	765	INTERNAL CHARGES - EXECUTIVE/PURCHASING	4,649	-	-	
-	5,176	145	INTERNAL CHARGES - COMMUNICATIONS/IT	788	-	-	
-	47,200	1,162	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE	8,804	-	-	
-	2,803	-	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL	-	-	-	
-	1,252	129	INTERNAL CHARGES - INSURANCE/RISK/SAFETY	97	-	-	
-	11,835	13,525	INTERNAL CHARGES - ASSET MANAGEMENT	12,173	-	-	
\$ 69,808	\$ 100,818	\$ 36,726	TOTAL MATERIALS & SERVICES	\$ 33,511	\$ -	\$ -	
			CAPITAL OUTLAY				
197,144	-	-	CAPITAL IMPROVEMENTS	-	-	-	
\$ 197,144	\$ -	\$ -	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	
\$ 339,727	\$ 100,818	\$ 36,726	TOTAL LOT 1	\$ 33,511	\$ -	\$ -	
			Waterfront Transportation - 3210				
			PERSONNEL SERVICES				
-	451	1,752	WAGES & SALARIES	-	-	-	
-	93	380	TAXES & BENEFITS	-	-	-	
\$ -	\$ 544	\$ 2,132	TOTAL PERSONNEL SERVICES	\$ -	\$ -	\$ -	
			MATERIALS & SERVICES				
-	946	-	PROFESSIONAL SERVICES-Legal	-	-	-	
-	-	24,236	INTERNAL CHARGES - EXECUTIVE/PURCHASING	32,121	-	-	
-	-	7,342	INTERNAL CHARGES - COMMUNICATIONS/IT	10,027	-	-	
-	-	36,829	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE	60,374	-	-	
-	-	3,668	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL	3,778	-	-	
-	-	13,783	INTERNAL CHARGES - INSURANCE/RISK/SAFETY	2,930	-	-	
-	-	-	INTERNAL CHARGES - CAPITAL DEVELOPMENT	150,000	-	-	
\$ -	\$ 946	\$ 85,858	TOTAL MATERIALS & SERVICES	\$ 259,230	\$ -	\$ -	
			CAPITAL OUTLAY				
-	206,849	650,000	CAPITAL IMPROVEMENTS	1,550,000	-	-	
\$ -	\$ 206,849	\$ 650,000	TOTAL CAPITAL OUTLAY	\$ 1,550,000	\$ -	\$ -	
\$ -	\$ 208,339	\$ 737,990	TOTAL WATERFRONT TRANSPORTATION DEVELOPMENT	\$ 1,809,230	\$ -	\$ -	
			Lower Mill - 3203				
			PERSONNEL SERVICES				
31,190	1,239	4,633	WAGES & SALARIES	-	-	-	
12,474	255	2,640	TAXES & BENEFITS	-	-	-	
\$ 43,664	\$ 1,494	\$ 7,273	TOTAL PERSONNEL SERVICES	\$ -	\$ -	\$ -	
			MATERIALS & SERVICES				
3,316	3,880	4,000	ALL UTILITIES	-	-	-	
839	2,028	3,000	FIXED MAINTENANCE	-	-	-	
839	-	-	INSURANCE	-	-	-	
6,535	3,506	55,000	PROFESSIONAL SERVICES-Design & Engineering	-	-	-	
1,552	1,360	7,000	PROFESSIONAL SERVICES-Legal	-	-	-	
969	655	3,000	MISCELLANEOUS REPAIRS & PURCHASES	-	-	-	
-	11,980	31,060	INTERNAL CHARGES - EXECUTIVE/PURCHASING	-	-	-	
-	2,524	8,085	INTERNAL CHARGES - COMMUNICATIONS/IT	-	-	-	
-	25,464	47,211	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE	-	-	-	

**PORT OF HOOD RIVER
GENERAL FUND
BUDGET FOR FISCAL YEAR 2026-27**

HISTORICAL DATA		ADOPTED BUDGET FY 2025-26		EXPENDITURES		BUDGET FY 2026-27		
2 YRS PRIOR* FY 2023-24	1YR PRIOR FY 2024-25	INCLUDES SUPPLEMENTALS				PROPOSED	APPROVED	ADOPTED
-	1,575	5,532	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL		-	-	-	
-	894	5,233	INTERNAL CHARGES - INSURANCE/RISK/SAFETY		-	-	-	
-	9,457	36,906	INTERNAL CHARGES - ASSET MANAGEMENT		-	-	-	
\$ 14,050	\$ 63,323	\$ 206,027	TOTAL MATERIALS & SERVICES		\$ -	\$ -	\$ -	
			CAPITAL OUTLAY					
283,953	-	750,000	CAPITAL IMPROVEMENTS		-	-	-	
\$ 283,953	\$ -	\$ 750,000	TOTAL CAPITAL OUTLAY		\$ -	\$ -	\$ -	
\$ 341,667	\$ 64,817	\$ 963,300	TOTAL HANEL LOWER MILL		\$ -	\$ -	\$ -	
\$ 3,945,740	\$ 2,061,824	\$ 4,959,991	TOTAL INDUSTRIAL BUILDINGS		\$ 5,382,650	\$ -	\$ -	
COMMERCIAL BUILDINGS								
<i>Marina West - 3310</i>								
			PERSONNEL SERVICES					
25,221	563	2,115	WAGES		-	-	-	
10,554	116	500	BENEFITS		-	-	-	
\$ 35,775	\$ 679	\$ 2,615	TOTAL PERSONNEL SERVICES		\$ -	\$ -	\$ -	
			MATERIALS & SERVICES					
7,281	6,554	7,500	ALL UTILITIES		3,000	-	-	
2,406	3,002	7,000	FIXED MAINTENANCE		900	-	-	
1,787	-	-	INSURANCE		-	-	-	
4,083	3,407	4,400	PROPERTY TAX		-	-	-	
2,437	-	2,000	PROFESSIONAL SERVICES-Design & Engineering		-	-	-	
-	-	2,000	PROFESSIONAL SERVICES-Legal		-	-	-	
25,805	28,297	28,000	MISCELLANEOUS REPAIRS & PURCHASES		13,500	-	-	
-	3,672	4,411	INTERNAL CHARGES - EXECUTIVE/PURCHASING		2,272	-	-	
-	795	1,936	INTERNAL CHARGES - COMMUNICATIONS/IT		523	-	-	
-	7,548	6,706	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE		2,972	-	-	
-	2,204	4,053	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL		2,087	-	-	
-	3,790	2,638	INTERNAL CHARGES - INSURANCE/RISK/SAFETY		929	-	-	
-	32,039	45,909	INTERNAL CHARGES - ASSET MANAGEMENT		1,708	-	-	
\$ 43,799	\$ 91,308	\$ 116,553	TOTAL MATERIALS & SERVICES		\$ 27,891	\$ -	\$ -	
			CAPITAL OUTLAY					
-	-	20,000	CAPITAL IMPROVEMENTS		-	-	-	
\$ -	\$ -	\$ 20,000	TOTAL CAPITAL OUTLAY		\$ -	\$ -	\$ -	
\$ 79,574	\$ 91,987	\$ 139,168	TOTAL MARINA WEST		\$ 27,891	\$ -	\$ -	
<i>Marina East - 3301</i>								
			PERSONNEL SERVICES					
40,470	563	2,115	WAGES		-	-	-	
17,093	116	500	BENEFITS		-	-	-	
\$ 57,563	\$ 679	\$ 2,615	TOTAL PERSONNEL SERVICES		\$ -	\$ -	\$ -	
			MATERIALS & SERVICES					
14,071	17,486	15,400	ALL UTILITIES		7,000	-	-	
1,504	626	8,000	FIXED MAINTENANCE		300	-	-	
4,766	-	-	INSURANCE		-	-	-	
10,131	8,457	8,800	PROPERTY TAX		6,470	-	-	
3,158	-	2,000	PROFESSIONAL SERVICES-Design & Engineering		-	-	-	
-	-	4,000	PROFESSIONAL SERVICES-Legal		-	-	-	
5,785	7,419	13,000	MISCELLANEOUS REPAIRS & PURCHASES		2,500	-	-	
-	4,593	3,530	INTERNAL CHARGES - EXECUTIVE/PURCHASING		4,015	-	-	
-	1,016	1,769	INTERNAL CHARGES - COMMUNICATIONS/IT		1,381	-	-	
-	9,185	5,365	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE		7,833	-	-	

**PORT OF HOOD RIVER
GENERAL FUND
BUDGET FOR FISCAL YEAR 2026-27**

ADOPTED BUDGET FY 2025-26			EXPENDITURES			BUDGET FY 2026-27		
HISTORICAL DATA								
2 YRS PRIOR* FY 2023-24	1YR PRIOR FY 2024-25	INCLUDES SUPPLEMENTALS				PROPOSED	APPROVED	ADOPTED
-	2,159	3,121	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL			1,607	-	-
-	3,875	3,338	INTERNAL CHARGES - INSURANCE/RISK/SAFETY			1,172	-	-
-	23,789	32,306	INTERNAL CHARGES - ASSET MANAGEMENT			2,393	-	-
\$ 39,415	\$ 78,605	\$ 100,629	TOTAL MATERIALS & SERVICES			\$ 34,672	\$ -	\$ -
			CAPITAL OUTLAY					
-	-	10,000	CAPITAL IMPROVEMENTS			-	-	-
\$ -	\$ -	\$ 10,000	TOTAL CAPITAL OUTLAY			\$ -	\$ -	\$ -
\$ 96,978	\$ 79,284	\$ 113,244	TOTAL MARINA EAST			\$ 34,672	\$ -	\$ -
			<i>Port Office - 3320</i>					
			PERSONNEL SERVICES					
39,483	563	2,115	WAGES			-	-	-
16,670	116	500	BENEFITS			-	-	-
\$ 56,153	\$ 679	\$ 2,615	TOTAL PERSONNEL SERVICES			\$ -	\$ -	\$ -
			MATERIALS & SERVICE					
13,826	21,689	15,000	ALL UTILITIES			20,000	-	-
6,732	15,237	10,000	FIXED MAINTENANCE			10,000	-	-
3,401	-	-	INSURANCE			-	-	-
547	23,262	2,000	PROFESSIONAL SERVICES-Design & Engineering			-	-	-
-	-	1,000	PROFESSIONAL SERVICES-Legal			-	-	-
2,308	2,862	5,800	MISCELLANEOUS REPAIRS & PURCHASES			888	-	-
-	33,391	21,883	INTERNAL CHARGES - EXECUTIVE/PURCHASING			30,754	-	-
-	9,352	5,246	INTERNAL CHARGES - COMMUNICATIONS/IT			2,379	-	-
-	43,562	33,262	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE			13,505	-	-
-	2,781	5,857	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL			3,016	-	-
-	4,318	7,404	INTERNAL CHARGES - INSURANCE/RISK/SAFETY			5,206	-	-
-	58,307	73,115	INTERNAL CHARGES - ASSET MANAGEMENT			69,801	-	-
\$ 26,814	\$ 214,761	\$ 180,567	TOTAL MATERIALS & SERVICES			\$ 155,550	\$ -	\$ -
			CAPITAL OUTLAY					
-	-	500,000	CAPITAL IMPROVEMENTS			-	-	-
\$ -	\$ -	\$ 500,000	TOTAL CAPITAL OUTLAY			\$ -	\$ -	\$ -
\$ 82,967	\$ 215,440	\$ 683,182	TOTAL PORT OFFICE BUILDING			\$ 155,550	\$ -	\$ -
			<i>Marina Property Redevelopment - 3320</i>					
			MATERIALS & SERVICE					
-	-	-	INTERNAL CHARGES - EXECUTIVE/PURCHASING			25,000	-	-
-	-	-	INTERNAL CHARGES - COMMUNICATIONS/IT			2,500	-	-
-	-	-	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE			5,000	-	-
-	-	-	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL			4,000	-	-
-	-	-	INTERNAL CHARGES - INSURANCE/RISK/SAFETY			1,000	-	-
-	-	-	INTERNAL CHARGES - ASSET MANAGEMENT			12,000	-	-
-	-	-	INTERNAL CHARGES - CAPITAL DEVELOPMENT			36,000	-	-
\$ -	\$ -	\$ -	TOTAL MATERIALS & SERVICES			\$ 85,500	\$ -	\$ -
\$ 259,519	\$ 386,711	\$ 935,594	TOTAL COMMERCIAL BUILDINGS			\$ 303,612	\$ -	\$ -
			AIRPORT - 4100					
			PERSONNEL SERVICES					
132,282	4,224	9,840	WAGES & SALARIES			-	-	-
55,600	1,743	5,220	TAXES & BENEFITS			-	-	-
\$ 187,882	\$ 5,967	\$ 15,060	TOTAL PERSONNEL SERVICES			\$ -	\$ -	\$ -
			MATERIALS & SERVICES					
49,137	56,116	68,000	ALL UTILITIES			68,000	-	-
35,792	21,787	25,000	FIXED MAINTENANCE			27,500	-	-
16,361	4,636	500	INSURANCE			5,000	-	-

**PORT OF HOOD RIVER
GENERAL FUND
BUDGET FOR FISCAL YEAR 2026-27**

ADOPTED BUDGET FY 2025-26		HISTORICAL DATA		EXPENDITURES		BUDGET FY 2026-27		
INCLUDES SUPPLEMENTALS		2 YRS PRIOR* FY 2023-24	1YR PRIOR FY 2024-25			PROPOSED	APPROVED	ADOPTED
		6,007	6,431	6,650	PROPERTY TAX	6,650	-	-
		25,643	70,677	70,000	PROFESSIONAL SERVICES-Engineering & Other	92,000	-	-
		30,762	11,934	20,000	PROFESSIONAL SERVICES-Legal	20,000	-	-
		21,640	15,605	10,000	MISCELLANEOUS REPAIRS & PURCHASES	10,000	-	-
		-	25,069	86,649	INTERNAL CHARGES - EXECUTIVE/PURCHASING	91,376	-	-
		-	5,842	26,317	INTERNAL CHARGES - COMMUNICATIONS/IT	31,163	-	-
		-	46,654	131,708	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE	78,703	-	-
		-	8,919	10,599	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL	3,917	-	-
		-	12,980	26,129	INTERNAL CHARGES - INSURANCE/RISK/SAFETY	18,711	-	-
		-	101,571	99,424	INTERNAL CHARGES - ASSET MANAGEMENT	90,659	-	-
\$	185,342	\$ 388,221	\$ 580,976	TOTAL MATERIALS & SERVICES	\$ 543,680	\$ -	\$ -	-
		54,721	224,395	2,105,000	CAPITAL OUTLAY			
		\$ 54,721	\$ 224,395	\$ 2,105,000	CAPITAL IMPROVEMENTS	937,200	-	-
		\$ 427,945	\$ 618,583	\$ 2,701,036	TOTAL CAPITAL OUTLAY	\$ 937,200	\$ -	\$ -
					TOTAL AIRPORT	\$ 1,480,880	\$ -	\$ -
MARINA BASIN								
<i>Marina Moorage - 5101</i>								
		138,722	47,521	50,300	PERSONNEL SERVICES			
		63,822	19,608	29,700	WAGES	-	-	-
		\$ 202,544	\$ 67,129	\$ 80,000	BENEFITS	-	-	-
					TOTAL PERSONNEL SERVICES	\$ -	\$ -	\$ -
		41,844	28,287	35,000	MATERIALS & SERVICES			
		19,947	35,067	30,000	ALL UTILITIES	35,000	-	-
		9,127	-	-	FIXED MAINTENANCE	30,000	-	-
		5,000	-	5,000	INSURANCE	-	-	-
		-	-	3,000	PROFESSIONAL SERVICES-Other	5,000	-	-
		-	5,872	10,000	PROFESSIONAL SERVICES-Legal	3,000	-	-
		32,238	15,805	28,000	CREDIT CARD FEES	10,000	-	-
		-	14,461	27,748	MISCELLANEOUS REPAIRS & PURCHASES	28,000	-	-
		-	3,024	13,236	INTERNAL CHARGES - EXECUTIVE/PURCHASING	28,580	-	-
		-	31,012	22,354	INTERNAL CHARGES - COMMUNICATIONS/IT	4,368	-	-
		-	10,526	12,706	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE	24,782	-	-
		-	9,696	6,771	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL	7,658	-	-
		-	73,334	81,618	INTERNAL CHARGES - INSURANCE/RISK/SAFETY	4,851	-	-
		-	-	4,900	INTERNAL CHARGES - ASSET MANAGEMENT	85,594	-	-
		\$ 108,156	\$ 227,084	\$ 275,433	INTERNAL CHARGES - CAPITAL DEVELOPMENT	26,000	-	-
					TOTAL MATERIALS & SERVICES	\$ 292,834	\$ -	\$ -
		-	-	20,000	CAPITAL OUTLAY			
		\$ -	\$ -	\$ 20,000	CAPITAL IMPROVEMENTS	20,000	-	-
					TOTAL CAPITAL OUTLAY	\$ 20,000	\$ -	\$ -
		92,885	90,338	95,000	DEBT			
		\$ 403,585	\$ 384,551	\$ 470,433	PRINCIPAL & INTEREST	70,000	-	-
					TOTAL MARINA MOORAGE	\$ 382,834	\$ -	\$ -
<i>Boat Launch - 5102</i>								
		-	1,668	2,000	MATERIALS & SERVICES			
		-	2,842	2,000	ALL UTILITIES	2,000	-	-
		-	1,264	2,000	FIXED MAINTENANCE	2,000	-	-
		-	-	673	MISCELLANEOUS REPAIRS & PURCHASES	2,000	-	-
		\$ -	\$ 5,774	\$ 6,673	INTERNAL CHARGES - INSURANCE/RISK/SAFETY	485	-	-
					TOTAL MATERIAL & SERVICES	\$ 6,485	\$ -	\$ -
		\$ -	\$ 5,774	\$ 6,673	TOTAL BOAT LAUNCH	\$ 6,485	\$ -	\$ -

**PORT OF HOOD RIVER
GENERAL FUND
BUDGET FOR FISCAL YEAR 2026-27**

HISTORICAL DATA		ADOPTED BUDGET FY 2025-26	EXPENDITURES				
2 YRS PRIOR* FY 2023-24	1YR PRIOR FY 2024-25	INCLUDES SUPPLEMENTALS		PROPOSED	BUDGET FY 2026-27		ADOPTED
					APPROVED		
23,752	12,208	25,000	MISCELLANEOUS REPAIRS & PURCHASES	25,000	-	-	-
-	11,750	26,422	INTERNAL CHARGES - EXECUTIVE/PURCHASING	27,215	-	-	-
-	2,634	5,952	INTERNAL CHARGES - COMMUNICATIONS/IT	2,659	-	-	-
-	23,100	21,281	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE	9,795	-	-	-
-	4,993	10,376	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL	5,687	-	-	-
-	5,072	5,732	INTERNAL CHARGES - INSURANCE/RISK/SAFETY	4,103	-	-	-
-	146,563	95,221	INTERNAL CHARGES - ASSET MANAGEMENT	99,982	-	-	-
-	-	-	INTERNAL CHARGES - CAPITAL DEVELOPMENT	25,000	-	-	-
\$ 72,710	\$ 246,091	\$ 278,984	TOTAL MATERIALS & SERVICE	\$ 261,941	\$ -	\$ -	-
			CAPITAL OUTLAY				
4,481	-	115,000	CAPITAL IMPROVEMENTS	95,000	-	-	-
\$ 4,481	\$ -	\$ 115,000	TOTAL CAPITAL OUTLAY	\$ 95,000	\$ -	\$ -	-
\$ 202,544	\$ 272,942	\$ 436,444	TOTAL EVENT SITE	\$ 356,941	\$ -	\$ -	-
			<i>Nichols Basin - 6102</i>				
			PERSONNEL SERVICES				
16,810	2,112	5,160	WAGES & SALARIES	-	-	-	-
7,385	872	3,200	TAXES & BENEFITS	-	-	-	-
\$ 24,195	\$ 2,984	\$ 8,360	TOTAL PERSONNEL SERVICES	\$ -	\$ -	\$ -	-
			MATERIALS & SERVICES				
28,894	12,466	10,000	ALL UTILITIES	15,000	-	-	-
5,843	3,753	6,000	FIXED MAINTENANCE	6,000	-	-	-
864	-	2,000	PROFESSIONAL SERVICES- Other	1,000	-	-	-
-	1,411	1,000	PROFESSIONAL SERVICES-Legal	1,000	-	-	-
9,085	3,173	8,000	MISCELLANEOUS REPAIRS & PURCHASES	5,000	-	-	-
-	5,459	13,103	INTERNAL CHARGES - EXECUTIVE/PURCHASING	13,496	-	-	-
-	1,224	1,865	INTERNAL CHARGES - COMMUNICATIONS/IT	1,317	-	-	-
-	10,731	10,551	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE	7,321	-	-	-
-	1,410	3,830	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL	3,994	-	-	-
-	-	1,204	INTERNAL CHARGES - INSURANCE/RISK/SAFETY	857	-	-	-
-	66,105	40,809	INTERNAL CHARGES - ASSET MANAGEMENT	44,890	-	-	-
-	-	-	INTERNAL CHARGES - CAPITAL DEVELOPMENT	17,000	-	-	-
\$ 44,686	\$ 105,732	\$ 98,362	TOTAL MATERIALS & SERVICE	\$ 116,875	\$ -	\$ -	-
			CAPITAL OUTLAY				
-	-	120,000	CAPITAL IMPROVEMENTS	120,000	-	-	-
\$ -	\$ -	\$ 120,000	TOTAL CAPITAL OUTLAY	\$ 120,000	\$ -	\$ -	-
\$ 68,881	\$ 108,716	\$ 226,722	TOTAL NICHOLS BASIN	\$ 236,875	\$ -	\$ -	-
			<i>Hook - 6103</i>				
			PERSONNEL SERVICES				
15,444	2,112	5,160	WAGES & SALARIES	-	-	-	-
6,798	872	3,200	TAXES & BENEFITS	-	-	-	-
\$ 22,242	\$ 2,984	\$ 8,360	TOTAL PERSONNEL SERVICES	\$ -	\$ -	\$ -	-
			MATERIALS & SERVICES				
-	-	1,000	ALL UTILITIES	1,000	-	-	-
4,044	4,320	4,500	FIXED MAINTENANCE	4,500	-	-	-
-	-	1,500	PROFESSIONAL SERVICES- Other	500	-	-	-
-	-	1,500	PROFESSIONAL SERVICES-Legal	500	-	-	-
9,759	3,525	7,000	MISCELLANEOUS REPAIRS & PURCHASES	7,000	-	-	-
-	1,295	3,648	INTERNAL CHARGES - EXECUTIVE/PURCHASING	3,757	-	-	-
-	290	918	INTERNAL CHARGES - COMMUNICATIONS/IT	365	-	-	-
-	2,546	2,951	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE	2,044	-	-	-
-	954	2,878	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL	2,964	-	-	-

**PORT OF HOOD RIVER
GENERAL FUND
BUDGET FOR FISCAL YEAR 2026-27**

ADOPTED BUDGET FY 2025-26			EXPENDITURES			BUDGET FY 2026-27		
HISTORICAL DATA								
2 YRS PRIOR* FY 2023-24	1YR PRIOR FY 2024-25	INCLUDES SUPPLEMENTALS				PROPOSED	APPROVED	ADOPTED
-	-	327	INTERNAL CHARGES - INSURANCE/RISK/SAFETY	235	-	-		
-	20,258	27,206	INTERNAL CHARGES - ASSET MANAGEMENT	45,146	-	-		
-	-	-	INTERNAL CHARGES - CAPITAL DEVELOPMENT	17,000	-	-		
\$ 13,803	\$ 33,188	\$ 53,428	TOTAL MATERIALS & SERVICE	\$ 85,012	\$ -	\$ -		
-	-	-	CAPITAL OUTLAY					
-	-	-	CAPITAL IMPROVEMENTS	-	-	-		
\$ -	\$ -	\$ -	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -		
\$ 36,045	\$ 36,172	\$ 61,788	TOTAL HOOK	\$ 85,012	\$ -	\$ -		
			<i>Spit - 6104</i>					
			PERSONNEL SERVICES					
15,444	2,112	5,160	WAGES & SALARIES	-	-	-		
6,798	872	3,200	TAXES & BENEFITS	-	-	-		
\$ 22,242	\$ 2,984	\$ 8,360	TOTAL PERSONNEL SERVICES	\$ -	\$ -	\$ -		
			MATERIALS & SERVICES					
-	-	5,500	ALL UTILITIES	-	-	-		
4,044	4,789	7,000	FIXED MAINTENANCE	7,000	-	-		
-	-	1,500	PROFESSIONAL SERVICES- Other	500	-	-		
-	-	1,500	PROFESSIONAL SERVICES-Legal	500	-	-		
9,759	3,818	7,000	MISCELLANEOUS REPAIRS & PURCHASES	3,500	-	-		
-	1,573	4,104	INTERNAL CHARGES - EXECUTIVE/PURCHASING	4,227	-	-		
-	352	962	INTERNAL CHARGES - COMMUNICATIONS/IT	416	-	-		
-	3,092	3,308	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE	2,313	-	-		
-	954	2,878	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL	2,964	-	-		
-	-	367	INTERNAL CHARGES - INSURANCE/RISK/SAFETY	263	-	-		
-	23,246	27,206	INTERNAL CHARGES - ASSET MANAGEMENT	51,106	-	-		
-	-	-	INTERNAL CHARGES - CAPITAL DEVELOPMENT	17,000	-	-		
\$ 13,803	\$ 37,824	\$ 61,325	TOTAL MATERIALS & SERVICE	\$ 89,789	\$ -	\$ -		
\$ 36,045	\$ 40,808	\$ 69,685	TOTAL SPIT	\$ 89,789	\$ -	\$ -		
			<i>Trails and Footbridge - 6201</i>					
			MATERIALS & SERVICES					
-	2,490	5,500	MISCELLANEOUS REPAIRS & PURCHASES	5,500	-	-		
\$ -	\$ 2,490	\$ 5,500	TOTAL MATERIALS & SERVICE	\$ 5,500	\$ -	\$ -		
			CAPITAL OUTLAY					
-	-	65,000	CAPITAL IMPROVEMENTS	-	-	-		
\$ -	\$ -	\$ 65,000	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -		
\$ -	\$ 2,490	\$ 70,500	TOTAL TRAILS AND FOOTBRIDGE	\$ 5,500	\$ -	\$ -		
\$ 343,515	\$ 461,128	\$ 865,139	TOTAL WATERFRONT RECREATION	\$ 774,116	\$ -	\$ -		
			PARKING - 8000					
			PERSONNEL SERVICES					
-	17,795	94,200	WAGES & SALARIES	50,000	-	-		
-	4,024	20,650	TAXES & BENEFITS	5,000	-	-		
\$ -	\$ 21,819	\$ 114,850	TOTAL PERSONNEL SERVICES	\$ 55,000	\$ -	\$ -		
			MATERIALS & SERVICES					
-	-	-	ALL UTILITIES	2,200	-	-		
-	4,280	5,000	FIXED MAINTENANCE	5,000	-	-		
-	61,033	81,000	PROFESSIONAL SERVICES- Other	81,000	-	-		
-	7,505	6,000	PROFESSIONAL SERVICES-Legal	6,000	-	-		
-	28,486	40,000	CREDIT CARD PROCESSING	40,000	-	-		
-	16,685	7,000	MISCELLANEOUS REPAIRS & PURCHASES	8,000	-	-		
-	13,112	107,759	INTERNAL CHARGES - EXECUTIVE/PURCHASING	86,495	-	-		
-	4,341	14,122	INTERNAL CHARGES - COMMUNICATIONS/IT	17,764	-	-		

**PORT OF HOOD RIVER
GENERAL FUND
BUDGET FOR FISCAL YEAR 2026-27**

HISTORICAL DATA		ADOPTED BUDGET FY 2025-26	EXPENDITURES		BUDGET FY 2026-27		
2 YRS PRIOR* FY 2023-24	1YR PRIOR FY 2024-25	INCLUDES SUPPLEMENTALS		PROPOSED	APPROVED	ADOPTED	
-	9,185	86,822	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE	77,866	-	-	
-	5,038	28,533	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL	39,389	-	-	
-	-	9,623	INTERNAL CHARGES - INSURANCE/RISK/SAFETY	6,896	-	-	
-	-	35,600	INTERNAL CHARGES - ASSET MANAGEMENT	37,380	-	-	
-	-	-	INTERNAL CHARGES - CAPITAL DEVELOPMENT	54,686	-	-	
\$ -	\$ 149,665	\$ 421,459	TOTAL MATERIALS & SERVICE	\$ 462,676	\$ -	\$ -	
-	90,477	1,200,000	CAPITAL OUTLAY	-	-	-	
-	90,477	1,200,000	CAPITAL IMPROVEMENTS	-	-	-	
\$ -	\$ 90,477	\$ 1,200,000	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	
\$ -	\$ 261,961	\$ 1,736,309	TOTAL PARKING	\$ 517,676	\$ -	\$ -	
\$ 5,638,482	\$ 4,375,794	\$ 12,163,755	TOTAL OPERATIONS EXPENDITURES	\$ 9,212,539	\$ -	\$ -	
270,044	-	-	TRANSFER-BRIDGE REPLACEMENT FUND	-	-	-	
-	-	910,800	TRANSFER-ADMINISTRATION FUND - PERS BUYDOWN	-	-	-	
-	-	71,000	SPECIAL PAYMENT - FOUNDATION	71,000	-	-	
-	-	10,000,000	REVENUE RESERVE - Sale of Property and Bridge Transfer in	-	-	-	
-	-	550,000	CONTINGENCY - OPERATING	550,000	-	-	
\$ 5,908,526	\$ 4,375,794	\$ 23,695,555	TOTAL EXPENDITURES	\$ 9,833,539	\$ -	\$ -	
\$ (1,173,571)	\$ 2,553,592	\$ (6,587,795)	Change in Fund Balance	\$ (2,147,380)	\$ -	\$ -	
\$ 10,870,646	\$ 14,597,809	\$ 6,912,205	RESERVE FOR FUTURE EXPENDITURE	\$ 12,352,620	\$ -	\$ -	
APPROPRIATIONS							
\$ 1,475,804	\$ 174,190	\$ 394,920	PERSONNEL SERVICES	\$ 55,000	\$ -	\$ -	
\$ 1,824,407	\$ 3,517,973	\$ 4,723,835	MATERIALS & SERVICES	\$ 4,845,339	\$ -	\$ -	
\$ 607,351	\$ 593,293	\$ 6,950,000	CAPITAL OUTLAY	\$ 4,242,200	\$ -	\$ -	
\$ -	\$ -	\$ 71,000	SPECIAL PAYMENTS	\$ 71,000	\$ -	\$ -	
\$ 1,730,920	\$ 90,338	\$ 95,000	DEBT SERVICE	\$ 70,000	\$ -	\$ -	
\$ 270,044	\$ -	\$ 910,800	TRANSFERS	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ 10,550,000	CONTINGENCIES	\$ 550,000	\$ -	\$ -	
\$ 5,908,526	\$ 4,375,794	\$ 23,695,555	TOTAL APPROPRIATIONS	\$ 9,833,539	\$ -	\$ -	
\$ 140,707	\$ 140,707	\$ -	FUND BALANCE - RESTRICTED	\$ -	\$ -	\$ -	
\$ 10,729,939	\$ 14,457,102	\$ 6,912,205	FUND BALANCE - UNASSIGNED	\$ 12,352,620	\$ -	\$ -	
\$ 16,779,172	\$ 18,973,603	\$ 30,607,760	TOTAL REQUIREMENTS	\$ 22,186,159	\$ -	\$ -	

* Historical information is presented for FY 2023-24 in these schedules for information only. Historical information for Oregon Budget Law is presented in Appendix A

BRIDGE FUND

The Bridge Fund accounts for all of the Toll Bridge activity, both operations and maintenance. Staff directly charged to this fund include front office support staff that primarily work on bridge-related activities. The toll booth was closed on April 1, 2025 and toll booth staff were laid off. All revenue in this fund is generated by the Toll Bridge.

Prior to fiscal year 2024-2025 the maintenance activities in this fund were the basis of the Bridge Repair Fund, and the Toll Bridge operations were in the former Revenue Fund. For fiscal year 2024-2025, Bridge operations were added to this fund. By creating a separate Bridge Fund with all bridge activities this allows the Port to easily see when the net toll revenues are being used to subsidize other Port activities (note that fiscal year 2025-26 was the last year that tolls could be used for any purpose other than repair or replacement of the bridge). When the replacement bridge is built it will allow the Port to easily remove bridge activities from its accounting system by removing this fund.

**PORT OF HOOD RIVER
BRIDGE FUND
BUDGET FOR FISCAL YEAR 2026-27**

HISTORICAL DATA*		ADOPTED BUDGET FY 2025-26		RESOURCES & EXPENDITURES			
2 YRS PRIOR FY 2023-24	1YR PRIOR FY 2024-25	INCLUDES SUPPLEMENTALS		BUDGET FY 2026-27			ADOPTED
				PROPOSED	APPROVED		
RESOURCES							
\$ 5,129,723	\$ 5,384,311	\$ 5,000,000	BEGINNING FUND BALANCE (BUDGETARY BASIS)	\$ 5,000,000	\$ -	\$ -	
5,582,601	5,380,401	5,647,800	BRIDGE TOLLS	5,647,800	-	-	
2,958,637	3,966,902	3,828,400	BRIDGE TOLLS - 2023 INCREASE	3,828,400	-	-	
37,975	39,307	39,000	CABLE CROSSING LEASES	42,000	-	-	
92,501	94,971	96,000	BREEZEBY INTERAGENCIES	100,000	-	-	
250,406	127,413	280,000	INTEREST INCOME	280,000	-	-	
53,350	43,351	2,000	OTHER INCOME	2,000	-	-	
8,975,470	9,652,345	9,893,200	TOTAL INCOME	9,900,200	-	-	
TRANSFER FROM REVENUE FUND**							
1,552,763	-	-	FROM REVENUE FUND - 1994/2012 TOLLS	-	-	-	
388,191	-	-	FROM REVENUE FUND - 2018 TOLL INCREASE	-	-	-	
\$ 1,940,954	\$ -	\$ -	TOTAL TRANSFERS	\$ -	\$ -	\$ -	
\$ 16,046,147	\$ 15,036,656	\$ 14,893,200	TOTAL RESOURCES	\$ 14,900,200	\$ -	\$ -	
EXPENDITURES							
TOLL BRIDGE OPERATIONS							
PERSONNEL SERVICES							
\$ 784,477	\$ 431,751	\$ 234,080	WAGES & SALARIES	\$ 323,545	\$ -	\$ -	
358,029	154,325	103,300	TAXES & BENEFITS	109,997	-	-	
\$ 1,142,506	\$ 586,076	\$ 337,380	TOTAL PERSONNEL SERVICES	\$ 433,542	\$ -	\$ -	
MATERIALS & SERVICES							
17,778	17,842	14,000	ALL UTILITIES	14,000	-	-	
8,519	32,909	25,000	FIXED MAINTENANCE	10,000	-	-	
391,292	305,456	250,000	INSURANCE	250,000	-	-	
-	49,314	447,000	PROFESSIONAL SERVICES -Printing/Mailing	397,803	-	-	
378,478	397,685	505,000	PROFESSIONAL SERVICES -Other	662,323	-	-	
901	20,504	20,000	PROFESSIONAL SERVICES -Legal	10,000	-	-	
262,893	256,791	310,000	CREDIT CARD PROCESSING	300,000	-	-	
37,201	143,295	185,000	MISCELLANEOUS REPAIRS & PURCHASES	100,000	-	-	
-	269,630	191,063	INTERNAL CHARGES - EXECUTIVE/PURCHASING	191,063	-	-	
-	77,669	92,297	INTERNAL CHARGES - COMMUNICATIONS/IT	92,297	-	-	
-	397,071	290,430	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE	290,430	-	-	
-	63,812	43,955	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL	48,851	-	-	
-	21,796	33,374	INTERNAL CHARGES - INSURANCE/RISK/SAFETY	39,327	-	-	
-	202,371	96,108	INTERNAL CHARGES - ASSET MANAGEMENT	82,578	-	-	
100	352,290	600,000	LOAN TO BRIDGE AUTHORITY	300,000	-	-	
\$ 1,097,162	\$ 2,608,435	\$ 3,103,227	TOTAL MATERIALS & SERVICES	\$ 2,788,672	\$ -	\$ -	
CAPITAL OUTLAY							
CAPITAL PURCHASES AND IMPROVEMENTS							
-	-	110,000		110,000	-	-	
\$ -	\$ -	\$ 110,000	TOTAL CAPITAL OUTLAY	\$ 110,000	\$ -	\$ -	
TRANSFERS OUT							
1,940,954			TO BRIDGE REPAIR FUND				
270,044			TO BRIDGE REPLACEMENT FUND				

-	-	289,200	TO ADMINISTRATION FUND - PERS BUYDOWN				
416,724	2,114,826	2,000,000	TO GENERAL FUND***				
\$ 2,627,722	\$ 2,114,826	\$ 2,289,200	TOTAL TRANSFERS OUT	\$ -	\$ -	\$ -	
\$ 4,867,390	\$ 5,309,337	\$ 5,839,807	TOTAL TOLL BRIDGE OPERATIONS	\$ 3,332,214	\$ -	\$ -	
TOLL BRIDGE MAINTENANCE							
PERSONNEL SERVICES							
\$ 61,715	\$ -	\$ -	WAGES - EXISTING BRIDGE	\$ -	\$ -	\$ -	
26,274	-	-	BENEFITS - EXISTING BRIDGE	-	-	-	
\$ 87,989	\$ -	\$ -	TOTAL PERSONNEL SERVICES	\$ -	\$ -	\$ -	
MATERIAL & SERVICES							
55,583	-	-	MAINTENANCE/FLAGGING	-	-	-	
1,054	-	-	INSURANCE	-	-	-	
62,350	128,355	180,000	PROFESSIONAL SERVICES	230,000	-	-	
1,147	-	-	PROFESSIONAL SERVICES - LEGAL	-	-	-	
6,300	8,336	10,000	MISCELLANEOUS	10,000	-	-	
-	65,244	52,943	INTERNAL CHARGES - EXECUTIVE/PURCHASING	54,002	-	-	
-	11,948	10,031	INTERNAL CHARGES - COMMUNICATIONS/IT	20,263	-	-	
-	101,078	80,474	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE	82,083	-	-	
-	3,386	4,884	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL	5,372	-	-	
-	2,476	8,997	INTERNAL CHARGES - INSURANCE/RISK/SAFETY	14,447	-	-	
-	42,393	40,000	INTERNAL CHARGES - ASSET MANAGEMENT	53,530	-	-	
\$ 126,434	\$ 363,216	\$ 387,329	TOTAL MATERIAL & SERVICES	\$ 469,698	\$ -	\$ -	
CAPITAL OUTLAY							
1,727,155	1,122,965	1,260,000	CAPITAL PURCHASE - EXISTING BRIDGE	2,340,000	-	-	
\$ 1,727,155	\$ 1,122,965	\$ 1,260,000	TOTAL CAPITAL OUTLAY	\$ 2,340,000	\$ -	\$ -	
\$ 1,941,578	\$ 1,486,181	\$ 1,647,329	TOTAL MAINTENANCE	\$ 2,809,698	\$ -	\$ -	
\$ 6,808,968	\$ 6,795,518	\$ 7,487,136	TOTAL OPERATIONS AND MAINTENANCE	\$ 6,141,912	\$ -	\$ -	
2,958,637	3,966,902	3,828,400	TRANSFERS-BI-STATE BRIDGE FUND	3,828,400	-	-	
-	-	900,000	CONTINGENCY	1,000,000	-	-	
\$ 9,767,605	\$ 10,762,420	\$ 12,215,536	TOTAL EXPENDITURES	\$ 10,970,312	\$ -	\$ -	
\$ 1,148,819	\$ (1,110,075)	\$ (2,322,336)	Change in Fund Balance	\$ (1,070,112)	\$ -	\$ -	
\$ 11,145,932	\$ 9,583,573	\$ 2,677,664	ENDING FUND BALANCE	\$ 3,929,888	\$ -	\$ -	
APPROPRIATIONS							
\$ 87,989	\$ 586,076	\$ 337,380	PERSONNEL SERVICES	\$ 433,542	\$ -	\$ -	
\$ 126,434	\$ 2,971,651	\$ 3,490,556	MATERIALS & SERVICES	\$ 3,258,370	\$ -	\$ -	
\$ 1,727,155	\$ 1,122,965	\$ 1,370,000	CAPITAL OUTLAY	\$ 2,450,000	\$ -	\$ -	
\$ 2,958,637	\$ 6,081,728	\$ 6,117,600	TRANSFERS	\$ 3,828,400	\$ -	\$ -	
\$ -	\$ -	\$ 900,000	CONTINGENCIES	\$ 1,000,000	\$ -	\$ -	
\$ 4,900,215	\$ 10,762,420	\$ 12,215,536	TOTAL APPROPRIATIONS	\$ 10,970,312	\$ -	\$ -	
\$ 11,145,932	\$ 9,583,573	\$ 2,677,664	FUND BALANCE - COMMITTED	\$ 3,929,888	\$ -	\$ -	
\$ 16,046,147	\$ 20,345,993	\$ 14,893,200	TOTAL REQUIREMENTS	\$ 14,900,200	\$ -	\$ -	

* Historical information is presented for FY 2023-24 in these schedules for information only. Historical information for Oregon Budget Law is presented in Appendix A

** All Toll Revenue is now reported in this fund and is not split out.

*** The last year for a transfer to the General Fund was fiscal year 2025-26.

BRIDGE REPLACEMENT FUND

The Bridge Replacement Fund accounts for what is left of the grants the Port received in its name for the replacement bridge. This fund will cease to exist when the last of the grant money is spent, which is planned for fiscal year 2026-2027. All that remains in this fund is the ARPA grant from the Oregon Department of Transportation. The deadline for expending that grant is December 31, 2026.

**PORT OF HOOD RIVER
BRIDGE REPLACEMENT FUND
BUDGET FOR FISCAL YEAR 2026-27**

HISTORICAL DATA			ADOPTED	RESOURCES & EXPENDITURES			BUDGET FY 2026-27		
2 YRS PRIOR	1YR PRIOR		BUDGET				PROPOSED	APPROVED	ADOPTED
FY 2023-24	FY 2024-25		FY 2025-26						
RESOURCE									
\$ -	\$ -	\$ -	\$ -	BEGINNING FUND BALANCE (BUDGETARY BASIS)	\$ -	\$ -	\$ -	\$ -	\$ -
88,416	224		2,000	INTEREST INCOME	-	-	-	-	-
81,049	-		500,000	GRANT - STATE OF WASHINGTON	-	-	-	-	-
-	-		500,000	GRANT - BUILD	-	-	-	-	-
699,629	861,910		3,500,000	ARPA	2,500,000	-	-	-	-
270,044	-		-	TRANSFER FROM REVENUE FUND	-	-	-	-	-
\$ 1,139,138	\$ 862,134		\$ 4,502,000	TOTAL REVENUE	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -
\$ 1,139,138	\$ 862,134		\$ 4,502,000	TOTAL RESOURCES	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -
EXPENDITURES									
PERSONNEL SERVICES									
27,234	-	\$ -	-	WAGES & SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
11,038	-	-	-	TAXES & BENEFITS	-	-	-	-	-
\$ 38,272	\$ -	\$ -	\$ -	TOTAL PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
MATERIAL & SERVICES - ADMINISTRATIVE									
18,637	-	-	-	IT, INTERNET AND PHONE SERVICES	-	-	-	-	-
36,284	-	-	-	TRAVEL AND LODGING	-	-	-	-	-
53,056	-	-	-	OFFICE EQUIPMENT AND SUPPLIES	-	-	-	-	-
634,519	-	-	-	OTHER - MISCELLANEOUS	-	-	-	-	-
MATERIALS & SERVICES - PROFESSIONAL SERVICES									
31,050	-	-	-	PROFESSIONAL SERVICES - NEPA	-	-	-	-	-
447,332	-	-	-	PROFESSIONAL SERVICES - OTHER STUDIES/AGENCY REVIEW	-	-	-	-	-
859,675	-	-	-	PROFESSIONAL SERVICES - OTHER	-	-	-	-	-
154,884	-	-	-	PROFESSIONAL SERVICES - LEGAL	-	-	-	-	-
236,897	-	-	-	PROFESSIONAL SERVICES - ADVOCACY	-	-	-	-	-
\$ 2,472,334	\$ -	\$ -	\$ -	TOTAL MATERIAL & SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY									
-	-	-	-	CAPITAL IMPROVEMENT PROJECT - PROJECT MANAGEMENT	-	-	-	-	-
5,980,242	2,649,427		4,502,000	CAPITAL IMPROVEMENT PROJECT - ENGINEERING	2,500,000	-	-	-	-
\$ 5,980,242	\$ 2,649,427		\$ 4,502,000	TOTAL CAPITAL OUTLAY	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -
\$ 8,490,848	\$ 2,649,427		\$ 4,502,000	TOTAL OPERATIONS EXPENDITURES	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -
\$ 8,490,848	\$ 2,649,427		\$ 4,502,000	TOTAL EXPENDITURES	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -
\$ (7,351,710)	\$ (1,787,293)		\$ -	ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
APPROPRIATIONS									
\$ 38,272	\$ -	\$ -	\$ -	PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,472,334	\$ -	\$ -	\$ -	MATERIALS & SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 5,980,242	\$ 2,649,427		\$ 4,502,000	CAPITAL OUTLAY	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -
\$ 8,490,848	\$ 2,649,427		\$ 4,502,000	TOTAL APPROPRIATIONS	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	FUND BALANCE - ASSIGNED	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	FUND BALANCE - RESTRICTED	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,139,138	\$ 862,134		\$ 4,502,000	TOTAL REQUIREMENTS	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -

BI-STATE BRIDGE REPLACEMENT FUND

The Bi-State Bridge Fund accounts for the incremental toll revenue created by the toll increase in September 2023. The incremental toll revenue is committed for building a reserve to facilitate the Hood River White Salmon Bridge Authority obtaining a bond or loan to help finance the replacement bridge.

**PORT OF HOOD RIVER
BI-STATE BRIDGE REPLACEMENT FUND
BUDGET FOR FISCAL YEAR 2026-27**

HISTORICAL DATA			ADOPTED	RESOURCES & EXPENDITURES	BUDGET FY 2026-27		
2 YRS PRIOR FY 2023-24	1YR PRIOR FY 2024-25		BUDGET FY 2025-26		PROPOSED	APPROVED	ADOPTED
RESOURCE							
\$ -	\$ -	\$ -	\$ -	BEGINNING FUND BALANCE (BUDGETARY BASIS)	\$ -	\$ -	\$ -
53,448	26,023		20,000	INTEREST INCOME	20,000	-	-
53,448	26,023		20,000	TOTAL REVENUE	20,000	-	-
TRANSFERS							
2,958,637	3,966,902		3,828,400	FROM BRIDGE FUND - 2023 TOLL INCREASE	3,828,400	-	-
2,958,637	3,966,902		3,828,400	TOTAL TRANSFERS	3,828,400	-	-
\$ 3,012,085	\$ 3,992,925		\$ 3,848,400	TOTAL RESOURCES	\$ 3,848,400	\$ -	\$ -
EXPENDITURES							
MATERIAL & SERVICES - ADMINISTRATIVE							
2,708,519	3,435,331		3,848,400	PAYMENT TO BI-STATE BRIDGE AUTHORITY	3,848,400	-	-
\$ 2,708,519	\$ 3,435,331		\$ 3,848,400	TOTAL MATERIAL & SERVICES	\$ 3,848,400	\$ -	\$ -
\$ 2,708,519	\$ 3,435,331		\$ 3,848,400	TOTAL EXPENDITURES	\$ 3,848,400	\$ -	\$ -
\$ 303,566	\$ 557,594		\$ -	ENDING FUND BALANCE	\$ -	\$ -	\$ -
APPROPRIATIONS							
\$ 2,708,519	\$ 3,435,331		\$ 3,848,400	MATERIALS & SERVICES	\$ 3,848,400	\$ -	\$ -
\$ 2,708,519	\$ 3,435,331		\$ 3,848,400	TOTAL APPROPRIATIONS	\$ 3,848,400	\$ -	\$ -
\$ 3,012,085	\$ 3,992,925		\$ 3,848,400	TOTAL REQUIREMENTS	\$ 3,848,400	\$ -	\$ -

ADMINISTRATION FUND

The Administration Fund is an internal service fund that accounts for overhead. Internal service funds are recognized by the Governmental Accounting Standards Board as one way to account for and allocate overhead costs to the departments using those services. An internal service fund allows overhead departments to manage their own budgets.

The Administration Fund accounts for Executive/Contracting, Communications/IT, Finance/Accounting/General Office, Human Resources/Payroll, Insurance/Risk/Safety, and Asset Management (formerly Maintenance), and a new department this year, Capital Development. The Executive Director is responsible for the Executive/Contracting department. The Executive Assistant and the Finance Director are responsible for Communications/IT. The Finance Director is responsible for Finance/Accounting/General Office, Human Resources/Payroll, and Insurance/Risk/Safety. The Director of Real Estate and Asset Management is responsible for Asset Management. The Director of Capital Development and Planning is responsible for Capital Development.

**PORT OF HOOD RIVER
ADMINISTRATION FUND
BUDGET FOR FISCAL YEAR 2026-27**

HISTORICAL DATA*		ADOPTED BUDGET		RESOURCES & EXPENDITURES			BUDGET FY 2026-27			
2 YRS PRIOR	1YR PRIOR	FY 2025-26					PROPOSED	APPROVED	ADOPTED	
FY 2023-24	FY 2024-25	INCLUDES SUPPLEMENTALS								
RESOURCES										
\$	-	\$	-	\$	-	BEGINNING FUND BALANCE (BUDGETARY BASIS)	\$	-	\$	-
-	546,542	668,822	INTERNAL SERVICES - EXECUTIVE/CONTRACTING	692,701	-	-				
-	139,341	221,450	INTERNAL SERVICES - COMMUNICATIONS/IT	216,128	-	-				
-	887,389	868,578	INTERNAL SERVICES - FINANCE/ACCOUNTING/GEN OFFICE	750,783	-	-				
-	141,920	252,650	INTERNAL SERVICES - HUMAN RESOURCES/PAYROLL	190,360	-	-				
-	127,755	193,000	INTERNAL SERVICES - INSURANCE/RISK/SAFETY	197,000	-	-				
-	1,176,644	1,344,580	INTERNAL SERVICES - ASSET MANAGEMENT	1,326,418	-	-				
-	-	165,720	INTERNAL CHARGES-CPTL DEV & WTRFRNT MGMT	357,686	-	-				
-	66,699	55,000	REVENUE FROM OUTSIDE SOURCES (BRIDGE AUTHORITY)	55,000	-	-				
-	-	50,000	OBDD GRANT - STRATEGIC BUSINESS PLAN UPDATE	75,000	-	-				
-	-	300,000	PERS CONTRIBUTION - PERS SIDE ACCOUNT	-	-	-				
-	-	1,200,000	TRANSFERS IN - FUND PERS SIDE ACCOUNT	-	-	-				
-	-	550,000	INTERNAL SERVICES - CONTINGENCY (if needed)	550,000	-	-				
-	3,086,290	5,869,800	Current year revenues	4,411,076	-	-				
\$	\$	\$	TOTAL RESOURCES	\$	\$	\$	4,411,076	-	-	
	3,086,290	5,869,800								
EXPENDITURES										
EXECUTIVE/CONTRACTING										
\$	-	\$	228,347	\$	266,000	PERSONNEL SERVICES	\$	323,931	\$	-
-	4,200	-	WAGES & SALARIES	-	-	WAGES & SALARIES	-	-	-	
-	82,421	132,100	WAGES & SALARIES - COMMISSIONERS	125,620	-	-				
\$	\$	\$	314,968	\$	398,100	TOTAL PERSONNEL SERVICES	\$	449,551	\$	-
-	12,361	22,000	MATERIAL & SERVICES	10,000	-	-				
-	826	10,000	MAINTENANCE, SUPPLIES, & SERVICES	10,000	-	-				
-	18,037	33,150	TRAVEL & TRAINING	33,150	-	-				
-	71,119	100,000	DUES & MEMBERSHIPS	100,000	-	-				
-	-	15,000	SECURITY CONTRACT	10,000	-	-				
-	51,001	35,000	PROFESSIONAL SVCS-FEDERAL & STATE ADVOCACY	35,000	-	-				
-	-	125,000	PROFESSIONAL SVCS-LEGAL & OTHER	120,000	-	-				
\$	\$	\$	153,344	\$	340,150	TOTAL MATERIAL & SERVICES	\$	318,150	\$	-
\$	\$	\$	468,312	\$	738,250	TOTAL EXECUTIVE/PURCHASING	\$	767,701	\$	-

COMMUNICATIONS/IT

				PERSONNEL SERVICES								
\$	-	\$	-	\$	23,000	WAGES & SALARIES	\$	27,030	\$	-	\$	-
					16,050	TAXES & BENEFITS		15,098		-		-
\$	-	\$	202	\$	39,050	TOTAL PERSONNEL SERVICES	\$	42,128	\$	-	\$	-
						MATERIAL & SERVICES						
					18,200	MAINTENANCE, SUPPLIES, & SERVICES		5,000		-		-
					1,000	TRAVEL & TRAINING		-		-		-
					1,200	DUES & MEMBERSHIPS		-		-		-
					115,811	IT		117,000		-		-
					40,456	PORT NEWSLETTERS		40,000		-		-
					7,365	PRESS RELEASES/ADVERTISING/SOCIAL MEDIA		12,000		-		-
\$	-	\$	165,447	\$	182,400	TOTAL MATERIAL & SERVICES	\$	174,000	\$	-	\$	-
\$	-	\$	165,649	\$	221,450	TOTAL COMMUNICATIONS	\$	216,128	\$	-	\$	-

FINANCE/ACCOUNTING/GENERAL OFFICE

				PERSONNEL SERVICES								
\$	-	\$	505,435	\$	406,750	WAGES & SALARIES	\$	357,046	\$	-	\$	-
					148,400	TAXES & BENEFITS		120,187		-		-
\$	-	\$	681,438	\$	555,150	TOTAL PERSONNEL SERVICES	\$	477,233	\$	-	\$	-
						MATERIAL & SERVICES						
					166,000	OFFICE LEASE		155,550		-		-
					60,000	MAINTENANCE, SUPPLIES, & SERVICES		60,000		-		-
					10,000	TRAVEL & TRAINING		10,000		-		-
					1,500	DUES & MEMBERSHIPS		1,500		-		-
					12,500	PROFESSIONAL SVCS-LEGAL & OTHER		12,500		-		-
					89,000	PROFESSIONAL SVCS-AUDIT/ACCOUNTING		89,000		-		-
\$	-	\$	246,359	\$	339,000	TOTAL MATERIAL & SERVICES	\$	328,550	\$	-	\$	-
						CAPITAL OUTLAY						
					10,000	CAPITAL PURCHASES		-		-		-
					18,108	TOTAL CAPITAL OUTLAY		-		-		-
\$	-	\$	945,905	\$	904,150	TOTAL FINANCE/ACCOUNTING/HR/GENERAL OFFICE	\$	805,783	\$	-	\$	-

HUMAN RESOURCES/PAYROLL

				PERSONNEL SERVICES								
\$	-	\$	65,309	\$	120,600	WAGES & SALARIES	\$	82,359	\$	-	\$	-
					59,050	TAXES & BENEFITS		40,001		-		-
\$	-	\$	99,761	\$	179,650	TOTAL PERSONNEL SERVICES	\$	122,360	\$	-	\$	-
						MATERIAL & SERVICES						
					15,000	MAINTENANCE, SUPPLIES, & SERVICES		10,000		-		-
					10,000	TRAVEL & TRAINING		10,000		-		-
					1,000	DUES & MEMBERSHIPS		1,000		-		-
					35,000	PROFESSIONAL SVCS-LEGAL & OTHER		35,000		-		-

-	19,402	12,000	PROFESSIONAL SVCS-OTHER	12,000	-	-
-	-	1,500,000	PERS BUYDOWN - FUND SIDE ACCOUNT	-	-	-
\$ -	\$ 42,579	\$ 1,573,000	TOTAL MATERIAL & SERVICES	\$ 68,000	\$ -	\$ -
\$ -	\$ 142,340	\$ 1,752,650	TOTAL HR	\$ 190,360	\$ -	\$ -

INSURANCE/RISK/SAFETY

			PERSONNEL SERVICES			
\$ -	\$ -	\$ -	WAGES & SALARIES	\$ -	\$ -	\$ -
-	1,542	-	TAXES & BENEFITS	-	-	-
\$ -	\$ 1,542	\$ -	TOTAL PERSONNEL SERVICES	\$ -	\$ -	\$ -
			MATERIAL & SERVICES			
-	66	1,000	MAINTENANCE, SUPPLIES, & SERVICES	5,000	-	-
-	480	1,000	TRAVEL & TRAINING	1,000	-	-
-	-	1,000	DUES & MEMBERSHIPS	1,000	-	-
-	144,592	190,000	INSURANCE	190,000	-	-
\$ -	\$ 145,138	\$ 193,000	TOTAL MATERIAL & SERVICES	\$ 197,000	\$ -	\$ -
\$ -	\$ 146,680	\$ 193,000	TOTAL INSURANCE/RISK/SAFETY	\$ 197,000	\$ -	\$ -

ASSET MANAGEMENT

			PERSONNEL SERVICES			
\$ -	\$ 701,849	\$ 790,000	WAGES & SALARIES	\$ 858,172	\$ -	\$ -
-	276,177	361,280	TAXES & BENEFITS	276,745	-	-
\$ -	\$ 978,026	\$ 1,151,280	TOTAL PERSONNEL SERVICES	\$ 1,134,918	\$ -	\$ -
			MATERIAL & SERVICES			
-	1,296	15,000	SHOP SUPPLIES	15,000	-	-
-	2,157	1,000	DUES & MEMBERSHIPS	1,000	-	-
-	21,953	30,000	GASOLINE	35,000	-	-
-	239	7,800	INSURANCE	2,500	-	-
-	21,508	18,000	VEHICLE/EQUIPMENT MAINTENANCE	23,000	-	-
-	-	6,500	PHONES	-	-	-
-	13,603	5,000	MISCELLANEOUS	5,000	-	-
-	705	2,000	TRAVEL & TRAINING	2,000	-	-
-	11,682	18,000	UTILITIES	18,000	-	-
-	-	5,000	PROFESSIONAL SVCS-LEGAL & OTHER	5,000	-	-
\$ -	\$ 73,143	\$ 108,300	TOTAL MATERIAL & SERVICES	\$ 106,500	\$ -	\$ -
			CAPITAL OUTLAY			
\$ -	\$ 63,683	\$ 85,000	CAPITAL PURCHASES	85,000	-	-
-	63,683	85,000	TOTAL CAPITAL OUTLAY	85,000	-	-
\$ -	\$ 1,114,852	\$ 1,344,580	TOTAL ASSET MANAGEMENT	\$ 1,326,418	\$ -	\$ -

CAPITAL DEVELOPMENT

			PERSONNEL SERVICES			
\$ -	\$ -	\$ 91,600	WAGES & SALARIES	\$ 234,267	\$ -	\$ -

	-	-	64,120	TAXES & BENEFITS	102,419	-	-
\$	-	\$	\$ 155,720	TOTAL PERSONNEL SERVICES	\$ 336,686	\$	\$ -
				MATERIAL & SERVICES			
	-	-	1,000	OFFICE SUPPLIES	1,000	-	-
	-	-	1,000	DUES & MEMBERSHIPS	1,000	-	-
	-	-	3,000	MISCELLANEOUS	3,000	-	-
	-	-	3,000	TRAVEL & TRAINING	14,000	-	-
	-	-	2,000	PROFESSIONAL SVCS-LEGAL & OTHER	2,000	-	-
\$	-	\$	\$ 10,000	TOTAL MATERIAL & SERVICES	\$ 21,000	\$	\$ -
\$	-	\$	\$ 165,720	TOTAL CAPITAL DEVELOPMENT	\$ 357,686	\$	\$ -
\$	-	\$	\$ 2,983,738	TOTAL OPERATING EXPENDITURES	\$ 3,861,076	\$	\$ -
	-	-	540,000	CONTINGENCY	550,000	-	-
\$	-	\$	\$ 2,983,738	TOTAL EXPENDITURES	\$ 4,411,076	\$	\$ -
\$	-	\$	\$ 102,552	Change in Fund Balance	\$ -	\$	\$ -
\$	-	\$	\$ 102,552	ENDING FUND BALANCE	\$ -	\$	\$ -
				APPROPRIATIONS			
\$	-	\$	\$ 2,075,937	PERSONNEL SERVICES	\$ 2,562,876	\$	\$ -
\$	-	\$	\$ 826,010	MATERIALS & SERVICES	\$ 1,213,200	\$	\$ -
\$	-	\$	\$ 81,791.0	CAPITAL OUTLAY	\$ 85,000	\$	\$ -
\$	-	\$	\$ -	CONTINGENCIES	\$ 550,000	\$	\$ -
\$	-	\$	\$ 2,983,738	TOTAL APPROPRIATIONS	\$ 4,411,076	\$	\$ -
\$	-	\$	\$ 102,552	ENDING FUND BALANCE - UNASSIGNED	\$ -	\$	\$ -
\$	-	\$	\$ 3,086,290	TOTAL REQUIREMENTS	\$ 4,411,076	\$	\$ -

*This fund was created in fiscal year 2024-25 and does not have history prior to that fiscal year.

CAPITAL RESERVE FUND

The Capital Reserve Fund is a capital projects fund that will accumulate resources to pay for capital repairs and improvements to the Port's industrial and commercial properties. This fund is new this year, and the calculations to determine the payments into this fund are still being refined.

Resources will be paid out of the General Fund into the Capital Reserve Fund to cover capital repairs and improvements as they become necessary. Creation of this fund is intended to smooth expenditures in the Industrial and Commercial departments in the General Fund. Additional departments may be added in future years.

**PORT OF HOOD RIVER
CAPITAL RESERVE FUND
BUDGET FOR FISCAL YEAR 2026-27**

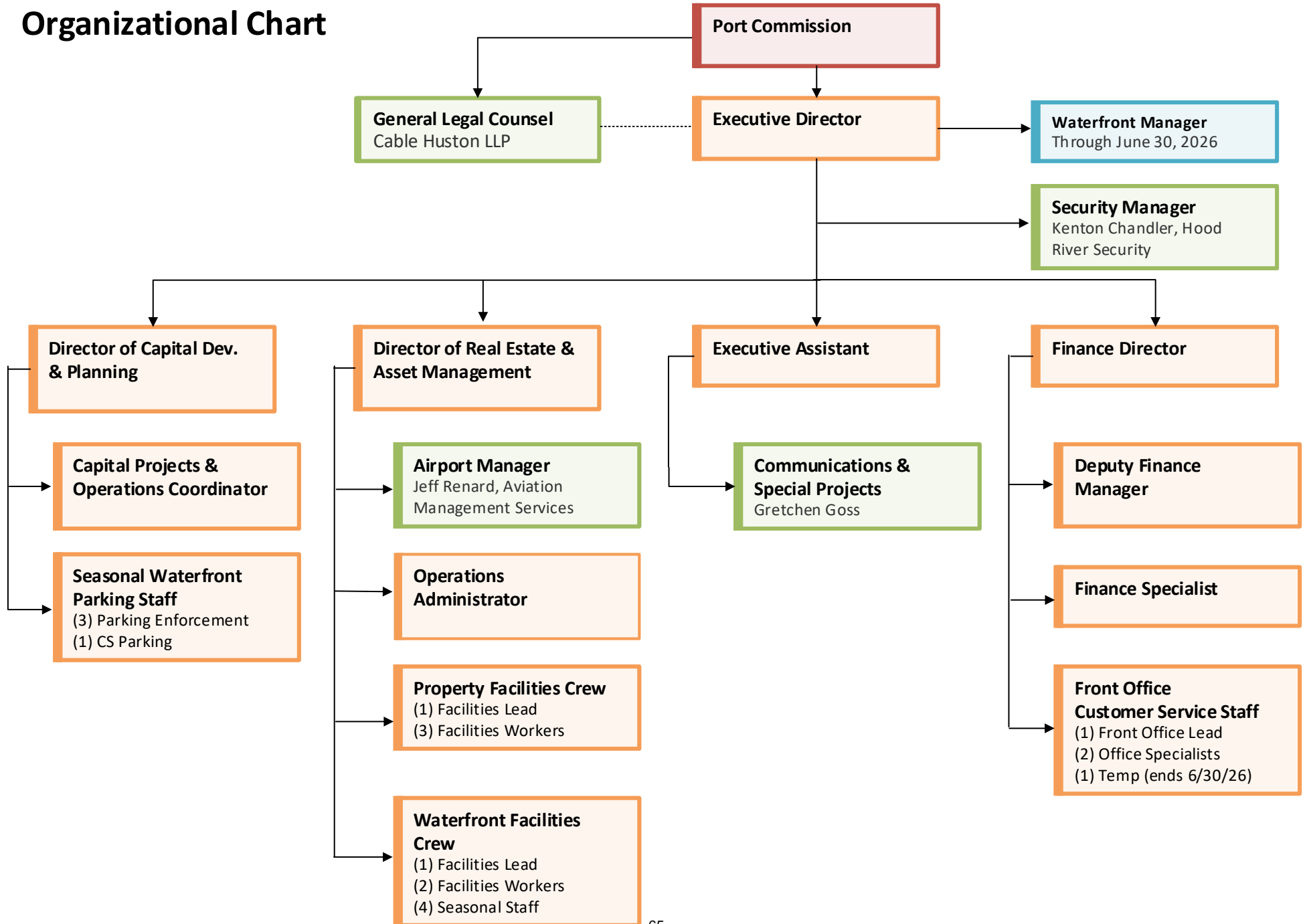
HISTORICAL DATA		ADOPTED	RESOURCES & EXPENDITURES	BUDGET FY 2026-27		
2 YRS PRIOR FY 2023-24	1YR PRIOR FY 2024-25	BUDGET FY 2025-26		PROPOSED	APPROVED	ADOPTED
RESOURCE						
BEGINNING FUND BALANCE (BUDGETARY BASIS)						
-	-	-	Big 7	-	-	-
-	-	-	Halyard	-	-	-
-	-	-	Jensen	-	-	-
-	-	-	Timber Incubator	-	-	-
-	-	-	205 Wasco Loop	-	-	-
-	-	-	200 Wasco Court	-	-	-
-	-	-	211 Wasco Court	-	-	-
-	-	-	TOTAL BEGINNING FUND BALANCE	-	-	-
-	-	-	INTEREST INCOME	-	-	-
-	-	-	ADDITIONS TO RESERVES			
-	-	-	Big 7	2,500	-	-
-	-	-	Halyard	25,362	-	-
-	-	-	Jensen	38,433	-	-
-	-	-	Timber Incubator	6,204	-	-
-	-	-	205 Wasco Loop	5,000	-	-
-	-	-	200 Wasco Court	12,500	-	-
-	-	-	211 Wasco Court	12,500	-	-
-	-	-	TOTAL REVENUE	102,499	-	-
\$ -	\$ -	\$ -	TOTAL RESOURCES	\$ 102,499	\$ -	\$ -
EXPENDITURES						
CAPITAL OUTLAY						
-	-	-	Big 7	-	-	-
-	-	-	Halyard	-	-	-
-	-	-	Jensen	-	-	-
-	-	-	Timber Incubator	-	-	-
-	-	-	205 Wasco Loop	-	-	-
-	-	-	200 Wasco Court	-	-	-
-	-	-	211 Wasco Court	-	-	-
\$ -	\$ -	\$ -	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	TOTAL OPERATIONS EXPENDITURES	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	TOTAL EXPENDITURES	\$ -	\$ -	\$ -

ENDING FUND BALANCE												
\$	-	\$	-	\$	-	Big 7	\$	2,500	\$	-	\$	-
	-		-		-	Halyard		25,362		-		-
	-		-		-	Jensen		38,433		-		-
	-		-		-	Timber Incubator		6,204		-		-
	-		-		-	205 Wasco Loop		5,000		-		-
	-		-		-	200 Wasco Court		12,500		-		-
	-		-		-	211 Wasco Court		12,500		-		-
\$	-	\$	-	\$	-	TOTAL ENDING FUND BALANCE	\$	102,499	\$	-	\$	-

APPROPRIATIONS												
\$	-	\$	-	\$	-	CAPITAL OUTLAY	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	TOTAL APPROPRIATIONS	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	TOTAL REQUIREMENTS	\$	-	\$	-	\$	-

ORGANIZATIONAL CHART

Port of Hood River Organizational Chart



PERSONNEL SUMMARY AND COMPARISON

PORT OF HOOD RIVER
PERSONNEL SUMMARY AND COMPARISON
FY 2026-27

PERSONNEL SUMMARY

WAGES			
Actuals		Budget	Budget
FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
\$ 1,999,589	\$ 2,372,149	\$ 2,255,396	

Wages - Budget Impact

Base payroll reflects proposed FY 2026–27 staffing levels and is lower than the prior adopted wage budget:	\$ 2,114,813
COLA modeled based on historical trends and applicable cost-of-living index:	\$ 50,881
Payroll contingency included to address unanticipated staffing adjustments or overtime demands:	\$ 216,569
Total proposed payroll authorization:	<u>\$ 2,382,263</u>
<i>Modeled increase over prior year (including COLA and contingency):</i>	<u>5.63%</u>

TAXES & BENEFITS			
Actuals		Budget	Budget
FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
\$ 894,662	\$ 1,396,047	\$ 1,074,821	

Benefit - Budget Impact

Payroll taxes reflect projected taxable wage base and statutory rates:	174,555
Healthcare projection based on current enrollment and an anticipated 5% premium adjustment:	326,104
PERS employer contributions reflect the reduced buy-down rate and staffing assumptions:	250,985
Value-Based Compensation Program reflects program participation:	47,645
Benefits contingency included for flexibility during the fiscal year:	75,164
Total forecasted taxes and benefits	<u>874,453</u>
<i>Decrease from FY 2025–26 Adopted Benefits Budget</i>	<u>-18.64%</u>

The projected reduction is primarily driven by reduced PERS employer contributions resulting from the buy-down program, lower staffing levels, and a reduced contingency allocation. Note that the PERS buy-down is saving approximately \$100,000 per year.

NUMBER OF EMPLOYEES BY DEPARTMENT

	FY 2025-26		FY 2026-27			
	Office	Facilities	Customer Service Dep	Finance / Executive	Real Estate / Facilities	Develop & Planning
Full-time	11.0	9.0	4.0	5.0	8.0	2.0
Part-time	1.0	-				-
Seasonal	5.0	6.0	0.5	0.5	3.0	1.0
FTE*	14.0	12.0	4.5	5.5	11.0	3.0
Total FTE	<u>26.0</u>			<u>24.0</u>		

PERSONNEL AND BENEFITS DISTRIBUTED BY FUND:

TOTAL PERSONNEL AND BENEFITS

FY 2025-26	\$ 3,330,217
FY 2026-27	<u>\$ 3,256,716</u>
<i>Decrease in budget</i>	<u>\$ (73,501)</u>
<i>Percent decrease in budget</i>	<u>-2.2%</u>

	Budget	
	FY 2025-26	FY 2026-27
General Fund	\$ 616,434	\$ 55,000
Revenue Fund	-	-
Bridge Repair Fund	-	-
Bridge Fund	212,962	424,922
Bridge Replacement Fund	-	-
Administration Fund	2,500,821	2,776,795
All Funds	<u>\$ 3,330,217</u>	<u>\$ 3,256,716</u>

PERS CONTRIBUTION RATES

PERS FY 2025-27	<u>Tier 1/2</u>	<u>Tier 3</u>
	12.70%	13.96%
PERS Rate Change as a %	-4.8%	-3.1%

SCHEDULE OF CAPITAL IMPROVEMENTS AND OTHER FUNDING SOURCES

**PORT OF HOOD RIVER
CAPITAL IMPROVEMENT LIST FISCAL YEAR 2026-27**

Capital Projects Tracking List				
Requirements				
Facility	Budget Year	Department	Project Title	Estimate
4100	26/27	GF-Airport	South Apron T-Hangars/Turf Taxilane - Final	\$150,000
4100	26/27	GF-Airport	Jeanette Rd. improvements	\$98,000
4100	26/27	GF-Airport	Terminal Building	\$689,200
2500	26/27	Bridge	Right of Way Appraisals	\$20,000
2500	26/27	Bridge	Miscellaneous Painting/Steel Repairs	\$1,300,000
2500	26/27	Bridge	Embankment Slough Repairs	\$200,000
2500	26/27	Bridge	Deck Welding (annual)	\$100,000
2500	26/27	Bridge	Replace bolts & guard rails segments	\$60,000
2500	26/27	Bridge	M&E Inspections	\$85,000
2500	26/27	Bridge	Lubricate Wire Ropes (annual)	\$50,000
2500	26/27	Bridge	Miscellaneous Additional Repairs and Maintenance	\$370,000
2500	26/27	Bridge	Operational Manuals and Training	\$155,000
2500	26/27	Bridge	Upgrade BreezeBy for phone customer service	\$35,000
2500	26/27	Bridge	Interoperability with WSDOT	\$75,000
5100	26/27	GF-Marina Basin	6(f) Research Study Marina Basin	\$20,000
5100	26/27	GF-Marina Basin	Marina Green Park Placeholder	\$10,000
3101	26/27	GF-Industrial	Big 7 Drainage and Grading Corrections	\$150,000
3101	26/27	GF-Industrial	Big 7 Sealant & Penetration Repairs	\$45,000
3101	26/27	GF-Industrial	Big 7 Perimeter French Drain	\$180,000
3101	26/27	GF-Industrial	Big 7 East Retaining Wall Repair	\$80,000
3101	26/27	GF-Industrial	Big 7 Structural Engineer & Crack Repairs	\$75,000
3110	26/27	GF-Industrial	Halyard Placeholder	\$80,000
3150	26/27	GF-Industrial	Wasco Placeholder	\$15,000
3160	26/27	GF-Industrial	Wasco II Admin Remodel	\$885,000
3210	26/27	GF-Industrial	Roundabout Phase I	\$1,000,000
3210	26/27	GF-Industrial	Realignment of 1st Street	\$550,000
6101	26/27	GF-Waterfront Rec	Event Site Dock - safety resize	\$45,000
6201	26/27	GF-Waterfront Rec	Marina Beach Signage (x 2)	\$30,000
6101	26/27	GF-Waterfront Rec	Event Site Landscaping	\$20,000
6102	26/27	GF-Waterfront Rec	Nichols Landscaping	\$20,000
6102	26/27	GF-Waterfront Rec	Nichols Seawall - Pavement Repair	\$100,000
NA	26/27	Admin Fund-Maintenance	Vehicles	\$85,000

Capital Projects For FY 26-27				
Resources				
Amount	Source	Net to Cash	Cash Source	Purpose
\$ 85,000.00	n/a	(\$65,000)	Cash Reserves	Revenue Creation
\$ -	n/a	(\$98,000)	Cash Reserves	Revenue Creation
\$ 650,400.00	n/a	(\$38,800)	Cash Reserves	Safety
\$ -	n/a	(\$20,000)	Toll Revenue	Bridge Replacement
\$ -	n/a	(\$1,300,000)	Toll Revenue	Maintain Revenue
\$ -	n/a	(\$200,000)	Toll Revenue	Maintain Revenue
\$ -	n/a	(\$100,000)	Toll Revenue	Maintain Revenue
\$ -	n/a	(\$60,000)	Toll Revenue	Maintain Revenue
\$ -	n/a	(\$85,000)	Toll Revenue	Maintain Revenue
\$ -	n/a	(\$50,000)	Toll Revenue	Maintain Revenue
\$ -	n/a	(\$370,000)	Toll Revenue	Maintain Revenue
\$ -	n/a	(\$155,000)	Toll Revenue	Maintain Revenue
\$ -	n/a	(\$35,000)	Toll Revenue	Maintain Revenue
\$ -	n/a	(\$75,000)	Toll Revenue	Maintain Revenue
\$ 20,000.00	Bridge Replacement	\$0	Cash Reserves	Bridge Replacement
\$ -	n/a	(\$10,000)	Cash Reserves	Maintain waterfront assets
\$ -	n/a	(\$150,000)	Cash Reserves	Maintain Revenue
\$ -	n/a	(\$45,000)	Lease Revenue	Maintain Revenue
\$ -	n/a	(\$180,000)	Lease Revenue	Maintain Revenue
\$ -	n/a	(\$80,000)	Lease Revenue	Maintain Revenue
\$ -	n/a	(\$75,000)	Lease Revenue	Maintain Revenue
\$ -	n/a	(\$80,000)	Lease Revenue	Maintain Revenue
\$ -	n/a	(\$15,000)	Lease Revenue	Maintain Revenue
\$ 885,000.00	Bridge Replacement	\$0	Lease Revenue	Maintain Revenue
\$ -	n/a	(\$1,000,000)	Cash Reserves	Safety
\$ 440,000.00	Capital Grants	(\$110,000)	Cash Reserves	Safety
\$ -	n/a	(\$45,000)	Cash Reserves	Safety
\$ 30,000.00	Grant TBD	\$0	Cash Reserves	Maintain waterfront assets
\$ 20,000.00	Grant TBD	\$0	Cash Reserves	Maintain waterfront assets
\$ 20,000.00	Grant TBD	\$0	Cash Reserves	Maintain waterfront assets
\$ -	n/a	(\$100,000)	Cash Reserves	Safety
\$ -	n/a	(\$85,000)	Cash Reserves	Reduce Expenses

2500	Existing Bridge
3101	Big 7, 616 Industrial St, Hood River
3110	Halyard Bldg, 707 Portway, Hood River
3150	Wasco Bldg. 200 Wasco Loop, Hood River
3160	Wasco II 200 Wasco Court, Hood River
3210	Waterfront Trans, 1st & Riverside, Hood River
4100	Airport
5100	Marina Basin
6101	Event Site, Waterfront
6102	Nichols Basin, Waterfront

Total Capital Outlay	\$6,777,200	\$ 2,150,400.00	(\$4,626,800)
General Fund (GF)	\$4,242,200		(\$2,091,800)
Bridge Fund	\$2,450,000		(\$2,450,000)
Administration Fund	\$85,000		(\$85,000)
Total Capital Outlay by Fund	\$6,777,200		(\$4,626,800) Use of Port reserves/revenues
Not shown above - Replacement Bridge	\$2,500,000		
Total as shown in Budget for Capital Outlay	\$9,277,200		

TOTAL SUMMARY OF REVENUES AND EXPENDITURES

PORT OF HOOD RIVER
Schedule of Revenues and Expenditures
Adopted Budget
FY 2026-27

	Revenues	Personnel Services	Materials & Services	Net Revenues			Special Payments	Debt Service	Required Transfers	Change in Fund Balance (does not include contingency)
				Before Capital Outlay	Other Sources	Capital Outlay				
Bridge Fund	\$ 9,900,200	\$ 433,542	\$ 3,258,370	\$ 6,208,288	\$ -	\$ 2,450,000	\$ -	\$ -	\$ (3,828,400)	\$ (70,112)
General Fund										
Non-departmental Revenue	\$ 352,000			\$ 352,000	\$ 20,550					\$ 372,550
Big 7	357,625	-	328,081	29,544	-	530,000	-	-	-	(500,456)
Halyard	890,000	-	722,089	167,911	-	80,000	-	-	-	87,911
Jensen	700,436	-	372,934	327,502	-	-	-	-	-	327,502
Maritime	439,000	-	110,745	328,255	-	-	-	-	-	328,255
Timber Incubator	106,400	-	60,122	46,278	-	-	-	-	-	46,278
Wasco	210,000	-	216,588	(6,588)	-	15,000	-	-	-	(21,588)
Wasco II (200 Wasco Ct)	-	-	135,000	(135,000)	1,500,000	885,000	-	-	-	480,000
Wasco III (211 Wasco Ct)	63,250	-	84,350	(21,100)	-	-	-	-	-	(21,100)
Lot 1	6,000	-	33,511	(27,511)	-	-	-	-	-	(27,511)
Waterfront Transportation	-	-	259,230	(259,230)	440,000	1,550,000	-	-	-	(1,369,230)
<i>Total Industrial Properties</i>	<i>2,772,711</i>	<i>-</i>	<i>2,322,650</i>	<i>450,061</i>	<i>1,940,000</i>	<i>3,060,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>(669,939)</i>
Marina West	16,700	-	27,891	(11,191)	-	-	-	-	-	(11,191)
Marina East	6,048	-	34,672	(28,624)	-	-	-	-	-	(28,624)
Port Building	155,550	-	155,550	0	-	-	-	-	-	0
Marina Property Redevelopment	-	-	85,500	(85,500)	-	-	-	-	-	(85,500)
<i>Total Commercial Properties</i>	<i>178,298</i>	<i>-</i>	<i>303,612</i>	<i>(125,314)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>(125,314)</i>
Airport	374,400	-	543,680	(169,280)	735,400	937,200	-	-	-	(371,080)
Marina Basin	528,300	-	653,604	(125,304)	7,000	30,000	-	70,000	-	(218,304)
Eventsite	91,000	-	261,941	(170,941)	-	95,000	-	-	-	(265,941)
Nichols Basin	25,000	-	116,875	(91,875)	-	120,000	-	-	-	(211,875)
The Hook	8,000	-	85,012	(77,012)	-	-	-	-	-	(77,012)
The Spit	3,500	-	89,789	(86,289)	-	-	-	-	-	(86,289)
Trails & Footbridge	-	-	5,500	(5,500)	-	-	-	-	-	(5,500)
Parking	650,000	55,000	462,676	132,324	-	-	-	-	-	132,324
Non-departmental Expense	-	-	-	-	-	-	71,000	-	-	(71,000)
	777,500	55,000	1,021,792	(299,292)	-	215,000	71,000	-	-	(585,292)
General Fund Total	\$ 4,983,209	\$ 55,000	\$ 4,845,339	\$ 82,870	\$ 2,702,950	\$ 4,242,200	\$ 71,000	\$ 70,000	\$ -	\$ (1,597,380)
Bridge Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -
Bi-State Bridge Fund	\$ 20,000	\$ -	\$ 3,848,400	\$ (3,828,400)	\$ -	\$ -	\$ -	\$ -	\$ 3,828,400	\$ -
Administration Fund	\$ 3,806,076	\$ 2,562,876	\$ 1,213,200	\$ 30,000	\$ 55,000	\$ 85,000	\$ -	\$ -	\$ -	\$ -
Capital Reserve Fund	\$ 102,499	\$ -	\$ -	\$ 102,499	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,499
Total all Funds	\$ 18,811,984	\$ 3,051,418	\$ 13,165,309	\$ 2,595,258	\$ 5,257,950	\$ 9,277,200	\$ 71,000	\$ 70,000	\$ -	\$ (1,564,992)

APPENDIX A

HISTORY

HISTORICAL DATA PRESENTATION

In the fiscal year 2024-2025 budget the vast majority of the Port's operations were reconfigured to allow for more logical and transparent reporting and analysis. Due to this complete transformation, comparative data based on prior years is difficult to present. For that reason, the following pages show the data as it was reported in the annual audited financial statements for historical actuals.

When appropriate, historical data has been presented in the fund schedules in this document to help facilitate historical comparisons.

The changes included changing the former Revenue Fund to the General Fund and moving individual items in the former General Fund to either the revised General Fund or to the Administration Fund. That was created in fiscal year 2024-2025. The Administration Fund allows overhead to be presented in distinct departments and then allocated to the cost/profit centers that use the services. When the Revenue Fund became the General Fund, Bridge Operations was removed from that fund and combined with Bridge Maintenance to create a standalone Bridge Fund. This allows more transparency for the use of bridge revenue, and when the new bridge opens this will allow the Port to simply remove this fund from its general ledger.

**PORT OF HOOD RIVER
GENERAL FUND
HISTORICAL DATA ONLY**

HISTORICAL DATA * 2YR PRIOR * FY 2023-24	* 1YR PRIOR * NA	ADOPTED BUDGET NA	RESOURCES & EXPENDITURES	BUDGET FY 2025-26		
				*PROPOSED	* APPROVED	*ADOPTED
			RESOURCES			
\$ 1,042,326			Beginning Fund Balance (Budgetary Basis)			
35,811			Interest			
95,634			Tax Receipts for Current Year			
416,724			Transfer from Revenue Fund			
548,169			Current year revenues			
\$ 1,590,495			TOTAL RESOURCES			
			EXPENDITURES			
			GENERAL GOVERNMENT ADMINISTRATION			
			PERSONNEL SERVICES			
\$ 5,936			Commissioners			
93,397			Wages & Salaries - Administration			
-			Wages & Benefits - Community Service Initiative			
50,410			Taxes & Benefits			
\$ 149,743			TOTAL PERSONNEL SERVICES			
			MATERIAL & SERVICES			
48,550			Office Lease			
-			All Utilities			
46,118			Maintenance, Supplies & Services			
12,614			Travel and Meeting Expenses			
28,496			Dues and Memberships			
3,868			Insurance			
-			Professional Svcs-Federal and State Advocacy			
86,325			Professional Svcs-Legal & Other			
39,210			Professional Svcs-Audit/Accounting			
2,982			Port Newsletter			
338			Press Releases-Promotions/Advertising			
\$ 268,501			TOTAL MATERIAL & SERVICES			
\$ 418,244			TOTAL GENERAL GOVERNMENT ADMINISTRATION			
\$ 1,172,251			ENDING FUND BALANCE			
			APPROPRIATIONS			
\$ 149,743			PERSONNEL SERVICES			
\$ 268,501			MATERIALS & SERVICES			
\$ 418,244			TOTAL APPROPRIATIONS			
\$ 1,172,251			ENDING FUND BALANCE - UNASSIGNED			
\$ 1,590,495			TOTAL REQUIREMENTS			

**PORT OF HOOD RIVER
BRIDGE REPAIR FUND
HISTORICAL DATA ONLY**

HISTORICAL DATA * 2YR PRIOR * FY 2023-24	* 1YR PRIOR * FY 2023-24	ADOPTED BUDGET NA	RESOURCES & EXPENDITURES	BUDGET FY 2024-25		
				*PROPOSED	* APPROVED	*ADOPTED
			RESOURCES			
\$ 5,129,723			BEGINNING FUND BALANCE (BUDGETARY BASIS)			
250,406			INTEREST INCOME			
-			GRANT			
4,906			REIMBURSEMENTS/MISCELLANEOUS			
255,312			TOTAL INCOME			
			TRANSFER FROM REVENUE FUND			
1,552,763			FROM REVENUE FUND - 1994/2012 TOLLS			
388,191			FROM REVENUE FUND - 2018 TOLL INCREASE			
\$ 1,940,954			TOTAL TRANSFERS			
\$ 7,325,989			TOTAL RESOURCES			
			EXPENDITURES			
\$ 61,715			PERSONNEL SERVICES			
26,273			WAGES - EXISTING BRIDGE			
-			BENEFITS - EXISTING BRIDGE			
-			WAGES - REPLACEMENT			
-			BENEFITS - REPLACEMENT			
\$ 87,988			TOTAL PERSONNEL SERVICES			
			MATERIAL & SERVICES			
-			MAINTENANCE/FLAGGING			
1,054			INSURANCE			
117,933			PROFESSIONAL SERVICES - EXISTING BRIDGE			
1,147			PROFESSIONAL SERVICES - EXISTING BRIDGE - LEGAL			
6,400			MISCELLANEOUS - EXISTING BRIDGE			
\$ 126,534			TOTAL MATERIAL & SERVICES			
			CAPITAL OUTLAY			
1,727,155			CAPITAL PURCHASE - EXISTING BRIDGE			
\$ 1,727,155			TOTAL CAPITAL OUTLAY			
\$ 1,941,677			TOTAL OPERATIONS EXPENDITURES			
			CONTINGENCY			
\$ 1,941,677			TOTAL EXPENDITURES			
\$ 5,384,312			ENDING FUND BALANCE			
			APPROPRIATIONS			
\$ 87,988			PERSONNEL SERVICES			
\$ 126,534			MATERIALS & SERVICES			
\$ 1,727,155			CAPITAL OUTLAY			
\$ -			CONTINGENCIES			
\$ 1,941,677			TOTAL APPROPRIATIONS			
\$ 5,384,312			FUND BALANCE - COMMITTED			
\$ -			FUND BALANCE - RESTRICTED			
\$ 7,325,989			TOTAL REQUIREMENTS			

**PORT OF HOOD RIVER
BRIDGE REPLACEMENT FUND
HISTORICAL DATA ONLY**

HISTORICAL DATA * 2YR PRIOR * FY 2023-24	* 1YR PRIOR * NA	ADOPTED BUDGET NA	RESOURCES & EXPENDITURES	BUDGET FY 2024-25		
				*PROPOSED	* APPROVED	*ADOPTED
			RESOURCE			
\$ -			BEGINNING FUND BALANCE (BUDGETARY BASIS)			
88,416			INTEREST INCOME			
81,049			GRANT - STATE OF WASHINGTON			
-			GRANT - BUILD			
699,629			ARPA			
270,044			TRANSFER FROM REVENUE FUND			
\$ 1,139,138			TOTAL REVENUE			
\$ 1,139,138			TOTAL RESOURCES			
			EXPENDITURES			
			PERSONNEL SERVICES			
27,234			WAGES - REPLACEMENT			
11,038			BENEFITS - REPLACEMENT			
\$ 38,272			TOTAL PERSONNEL SERVICES			
			MATERIAL & SERVICES - ADMINISTRATIVE			
18,637			IT, INTERNET AND PHONE SERVICES			
36,284			TRAVEL AND LODGING			
53,056			OFFICE EQUIPMENT AND SUPPLIES			
634,519			OTHER - MISCELLANEOUS			
31,050			PROFESSIONAL SERVICES - NEPA			
447,332			PROFESSIONAL SERVICES - OTHER STUDIES/AGENCY REVIEW			
859,675			PROFESSIONAL SERVICES - OTHER			
154,884			PROFESSIONAL SERVICES - LEGAL			
236,897			PROFESSIONAL SERVICES - ADVOCACY			
\$ 2,472,334			TOTAL MATERIAL & SERVICES			
			CAPITAL OUTLAY			
-			CAPITAL IMPROVEMENT PROJECT - PROJECT MANAGEMENT			
5,980,242			CAPITAL IMPROVEMENT PROJECT - ENGINEERING			
\$ 5,980,242			TOTAL CAPITAL OUTLAY			
\$ 8,490,848			TOTAL OPERATIONS EXPENDITURES			
\$ 8,490,848			TOTAL EXPENDITURES			
\$ (7,351,710)			ENDING FUND BALANCE			
			APPROPRIATIONS			
\$ 38,272			PERSONNEL SERVICES			
\$ 2,472,334			MATERIALS & SERVICES			
\$ 5,980,242			CAPITAL OUTLAY			
\$ 8,490,848			TOTAL APPROPRIATIONS			
\$ 1,139,138			TOTAL REQUIREMENTS			

PORT OF HOOD RIVER
BI-STATE BRIDGE REPLACEMENT FUND
HISTORICAL DATA ONLY

HISTORICAL DATA * 2YR PRIOR * FY 2023-24	* 1YR PRIOR * NA	ADOPTED BUDGET NA	RESOURCES & EXPENDITURES		
			*PROPOSED	* APPROVED	*ADOPTED
			RESOURCE		
\$ -			BEGINNING FUND BALANCE (BUDGETARY BASIS)		
53,448			INTEREST INCOME		
			TRANSFERS		
2,958,637			FROM REVENUE FUND - 2023 TOLL INCREASE		
2,958,637			TOTAL TRANSFERS		
\$ 3,012,085			TOTAL RESOURCES		
			EXPENDITURES		
			MATERIAL & SERVICES - ADMINISTRATIVE		
2,708,519			PAYMENT TO BI-STATE BRIDGE AUTHORITY		
\$ 2,708,519			TOTAL MATERIAL & SERVICES		
\$ 2,708,519			TOTAL EXPENDITURES		
			ENDING FUND BALANCE		
\$ 303,566					
			APPROPRIATIONS		
\$ 2,708,519			MATERIALS & SERVICES		
\$ 2,708,519			TOTAL APPROPRIATIONS		
\$ 3,012,085			TOTAL REQUIREMENTS		

PORT OF HOOD RIVER
REVENUE FUND
HISTORICAL DATA ONLY

HISTORICAL DATA * 2YR PRIOR * FY 2023-24	* 1YR PRIOR * NA	ADOPTED BUDGET NA	RESOURCES	BUDGET FY 2025-26		
				*PROPOSED	* APPROVED	*ADOPTED
\$ 11,001,891			BEGINNING FUND BALANCE (BUDGETARY BASIS)			
605,239			INTEREST			
\$ 11,607,130			TOTAL UNALLOCATED RESOURCES			
			TOLL BRIDGE			
5,582,601			BRIDGE TOLLS			
2,958,637			BRIDGE TOLLS - 2023 INCREASE			
37,975			CABLE CROSSING LEASES			
92,501			BREEZEBY INTERAGENCIES			
48,444			OTHER			
\$ 8,720,158			TOTAL TOLL BRIDGE			
			INDUSTRIAL BUILDINGS			
			Big 7 Building			
-			LEASE INCOME			
42,271			REIMBURSABLE UTILITIES			
-			PROPERTY TAX			
2,400			OTHER			
\$ 44,671			TOTAL BIG 7 BUILDING			
			Jensen Property			
473,955			LEASE INCOME			
103,618			REIMBURSABLE UTILITIES			
-			FINANCING SOURCES/INSURANCE			
\$ 577,573			TOTAL JENSEN PROPERTY			
			Maritime Building			
410,761			LEASE INCOME			
\$ 410,761			TOTAL MARITIME BUILDING			
			Halyard Building			
879,111			LEASE INCOME			
\$ 879,111			TOTAL HALYARD BUILDING			
			Timber Incubator Property			
86,033			LEASE INCOME			
8,501			REIMBURSABLE UTILITIES			
7,982			PROPERTY TAXES			
\$ 102,516			TOTAL TIMBER INCUBATOR PROPERTY			
			Wasco			
279,373			LEASE INCOME			
-			PROPERTY TAXES			
\$ 279,373			TOTAL WASCO STREET BUSINESS PARK			
			Lower Mill			
29,278			LEASE INCOME			
34,250			OTHER FINANCING SOURCES			
\$ 63,528			TOTAL LOWER MILL			

PORT OF HOOD RIVER
REVENUE FUND
HISTORICAL DATA ONLY

HISTORICAL DATA * 2YR PRIOR * FY 2023-24	* 1YR PRIOR * NA	ADOPTED BUDGET NA	RESOURCES	BUDGET FY 2025-26		
				*PROPOSED	* APPROVED	*ADOPTED
\$ 2,357,533			TOTAL INDUSTRIAL BUILDINGS			
			COMMERCIAL BUILDINGS			
			State DMV Office Building			
44,694			LEASE INCOME			
\$ 50,049			TOTAL STATE DMV OFFICE BUILDING			
			Marina Office Building			
49,546			LEASE INCOME			
15,714			REIMBURSABLE UTILITIES			
-			PROPERTY TAX			
\$ 65,260			TOTAL MARINA OFFICE BUILDING			
			Port Office			
48,550			LEASE INCOME			
2,343			OTHER SOURCES			
\$ 50,893			TOTAL PORT OFFICE			
\$ 166,202			TOTAL COMMERCIAL BUILDINGS			
			WATERFRONT INDUSTRIAL LAND			
5,910			OTHER INCOME			
153,017			INCOME FROM GRANTS			
240,660			PARKING			
\$ 399,587			TOTAL WATERFRONT INDUSTRIAL LAND			
			WATERFRONT RECREATION			
			Event Site			
175,725			-EVENT SITE PARKING			
29,100			-EVENT SITE SPECIAL EVENTS			
22,880			-SAILING SCHOOLS/CONCESSIONS			
\$ 227,705			TOTAL WATERFRONT EVENT SITE			
			***Hook/Spit/Nichols**			
14,387			SAILING SCHOOLS/CONCESSION/SPECIAL EVENTS			
4,993			NICHOLS CONCESSION/SPECIAL EVENTS/LEASE			
3,000			GRANT			
\$ 22,380			TOTAL HOOK/SPIT			
			Marina Park			
8,896			SHOP BUILDING #3			
5,690			UTILITIES			
7,105			CONCESSIONS/OTHER			
716			SHOWERS			
4,000			SPECIAL EVENTS			
\$ 26,407			TOTAL MARINA PARK			
\$ 276,492			TOTAL WATERFRONT RECREATION			

**MARINA **

**PORT OF HOOD RIVER
REVENUE FUND
HISTORICAL DATA ONLY**

HISTORICAL DATA * 2YR PRIOR * FY 2023-24	* 1YR PRIOR * NA	ADOPTED BUDGET NA	RESOURCES	BUDGET FY 2025-26		
				*PROPOSED	* APPROVED	*ADOPTED
316,250			MOORAGE SLIP LEASE INCOME			
68,595			MOORAGE ASSESSMENT			
-			STATE MARINE BOARD			
10,393			REIMBURSABLE UTILITIES			
15,931			MISCELLANEOUS-Transient dock			
18,200			CRUISE SHIPS			
132,300			GRANT/OTHER SOURCES			
\$ 561,669			TOTAL MARINA			
			AIRPORT			
169,987			T-HANGARS LEASES INCOME			
25,459			HANGAR 1 LEASE INCOME			
35,002			HANGAR LEASE INCOME			
32,859			LAND LEASES			
20,351			REIMBURSED UTILITIES			
1,370			PROPERTY TAX			
185,807			GRANT			
15,220			MISCELLANEOUS			
\$ 486,055			TOTAL AIRPORT			
			GENERAL			
-			ADMINISTRATION GRANTS			
-			CONTRACT SERVICES - IGA			
-			MISCELLANEOUS			
\$ -			TOTAL GENERAL			
\$ 24,574,826			TOTAL RESOURCES			

PORT OF HOOD RIVER
REVENUE FUND
HISTORICAL DATA ONLY

HISTORICAL DATA * 2YR PRIOR * FY 2023-24	* 1YR PRIOR * NA	ADOPTED BUDGET NA	EXPENDITURES		
			*PROPOSED	* APPROVED	*ADOPTED
			TOLL BRIDGE		
\$ 784,684			PERSONNEL SERVICES		
359,541			WAGES & SALARIES		
			TAXES & BENEFITS		
\$ 1,144,225			TOTAL PERSONNEL SERVICES		
17,777			MATERIALS & SERVICES		
-			ALL UTILITIES		
391,292			FIXED MAINTENANCE		
361,139			INSURANCE		
-			PROFESSIONAL SERVICES -Other		
262,893			PROFESSIONAL SERVICES -Legal		
45,435			CREDIT CARD PROCESSING		
8,523			TRANSPONDER WRITE-OFF		
\$ 1,087,059			MISCELLANEOUS REPAIRS & PURCHASES		
			TOTAL MATERIALS & SERVICES		
191,995			CAPITAL OUTLAY		
\$ 2,423,279			CAPITAL PURCHASES AND IMPROVEMENTS		
			TOTAL TOLL BRIDGE		
			INDUSTRIAL BUILDINGS		
			Big 7 Building		
54,319			PERSONNEL SERVICES		
22,729			WAGES & SALARIES		
\$ 77,048			TAXES & BENEFITS		
			TOTAL PERSONNEL SERVICES		
63,651			MATERIALS & SERVICES		
25,417			ALL UTILITIES		
17,115			FIXED MAINTENANCE		
8,446			INSURANCE		
13,643			PROPERTY TAX		
-			PROFESSIONAL SERVICES-Design & Engineering		
53,548			PROFESSIONAL SERVICES-Legal		
\$ 181,820			MISCELLANEOUS REPAIRS & PURCHASES		
			TOTAL MATERIALS & SERVICES		
14,733			CAPITAL OUTLAY		
\$ 273,601			CAPITAL IMPROVEMENTS		
			TOTAL BIG 7 BUILDING		
			Jensen Property		
62,766			PERSONNEL SERVICES		
26,162			WAGES & SALARIES		
\$ 88,928			TAXES & BENEFITS		
			TOTAL PERSONNEL SERVICES		
105,539			MATERIALS & SERVICES		
16,038			ALL UTILITIES		
10,802			FIXED MAINTENANCE		
42,908			INSURANCE		
1,800			PROPERTY TAX		
-			PROFESSIONAL SERVICES-Design & Engineering		
			PROFESSIONAL SERVICES-Legal		

PORT OF HOOD RIVER
REVENUE FUND
HISTORICAL DATA ONLY

HISTORICAL DATA * 2YR PRIOR * FY 2023-24	* 1YR PRIOR * NA	ADOPTED BUDGET NA	EXPENDITURES	BUDGET FY 2024-25		
				*PROPOSED	* APPROVED	*ADOPTED
14,488			MISCELLANEOUS REPAIRS & PURCHASES			
\$ 191,575			TOTAL MATERIAL & SERVICES			
-			CAPITAL OUTLAY			
			CAPITAL IMPROVEMENTS			
1,637,007			DEBT SERVICE			
\$ 1,917,510			PRINCIPAL & INTEREST			
			TOTAL JENSEN PROPERTY			
			Maritime Building			
			PERSONNEL SERVICES			
39,230			WAGES & SALARIES			
16,386			TAXES & BENEFITS			
\$ 55,616			TOTAL PERSONNEL SERVICES			
			MATERIALS & SERVICES			
38,510			ALL UTILITIES			
7,825			FIXED MAINTENANCE			
7,282			INSURANCE			
18,755			PROPERTY TAX			
1,769			PROFESSIONAL SERVICES-Design & Engineering			
-			PROFESSIONAL SERVICES-Legal			
1,400			MISCELLANEOUS REPAIRS & PURCHASES			
\$ 75,541			TOTAL MATERIALS & SERVICES			
			CAPITAL OUTLAY			
-			CAPITAL IMPROVEMENTS			
\$ 131,157			TOTAL MARITIME BUILDING			
			Halyard Building			
			PERSONNEL SERVICES			
59,510			WAGES & SALARIES			
24,729			TAXES & BENEFITS			
\$ 84,239			TOTAL PERSONNEL SERVICES			
			MATERIALS & SERVICES			
355,620			ALL UTILITIES			
15,341			FIXED MAINTENANCE			
6,259			INSURANCE			
73,197			PROPERTY TAX			
2,267			PROFESSIONAL SERVICES-Design & Engineering			
-			PROFESSIONAL SERVICES-Legal			
3,332			MISCELLANEOUS REPAIRS & PURCHASES			
\$ 456,016			TOTAL MATERIALS & SERVICES			
			CAPITAL OUTLAY			
46,063			CAPITAL IMPROVEMENTS			
\$ 586,318			TOTAL HALYARD BUILDING			
			Timber Incubator Property			
			PERSONNEL SERVICES			
28,963			WAGES & SALARIES			
12,080			TAXES & BENEFITS			
\$ 41,043			TOTAL PERSONNEL SERVICES			
			MATERIALS & SERVICES			
8,429			ALL UTILITIES			
4,152			FIXED MAINTENANCE			

PORT OF HOOD RIVER
REVENUE FUND
HISTORICAL DATA ONLY

HISTORICAL DATA * 2YR PRIOR * FY 2023-24	* 1YR PRIOR * NA	ADOPTED BUDGET NA	EXPENDITURES	BUDGET FY 2024-25		
				*PROPOSED	* APPROVED	*ADOPTED
851			INSURANCE			
7,982			PROPERTY TAX			
-			PROFESSIONAL SERVICES-Design & Engineering			
352			MISCELLANEOUS REPAIRS & PURCHASES			
\$ 21,766			TOTAL MATERIALS & SERVICES			
\$ 62,809			TOTAL TIMBER INCUBATOR PROPERTY			
			Wasco			
50,667			PERSONNEL SERVICES			
21,290			WAGES & SALARIES			
\$ 71,957			TAXES & BENEFITS			
			TOTAL PERSONNEL SERVICES			
34,688			MATERIALS & SERVICES			
19,202			ALL UTILITIES			
7,478			FIXED MAINTENANCE			
31,021			INSURANCE			
3,578			PROPERTY TAX			
2,095			PROFESSIONAL SERVICES-Design & Engineering			
\$ 98,062			MISCELLANEOUS REPAIRS & PURCHASES			
\$ 170,019			TOTAL MATERIALS & SERVICES			
			TOTAL WASCO STREET BUSINESS PARK			
			HANEL LOWER MILL			
31,190			PERSONNEL SERVICES			
12,474			WAGES & SALARIES			
\$ 43,664			TAXES & BENEFITS			
			TOTAL PERSONNEL SERVICES			
3,316			MATERIALS & SERVICES			
839			ALL UTILITIES			
839			FIXED MAINTENANCE			
8,087			INSURANCE			
-			PROFESSIONAL SERVICES-Design & Engineering			
969			PROFESSIONAL SERVICES-Legal			
\$ 14,050			MISCELLANEOUS REPAIRS & PURCHASES			
			TOTAL MATERIALS & SERVICES			
239,256			CAPITAL OUTLAY			
\$ 296,970			CAPITAL IMPROVEMENTS			
\$ 3,438,384			TOTAL HANEL LOWER MILL			
			TOTAL INDUSTRIAL BUILDINGS			
			COMMERCIAL BUILDINGS			
			State DMV Office Building			
25,221			PERSONNEL SERVICES			
10,554			WAGES			
\$ 35,775			BENEFITS			
			TOTAL PERSONNEL SERVICES			
7,281			MATERIALS & SERVICES			
2,406			ALL UTILITIES			
1,787			FIXED MAINTENANCE			
			INSURANCE			

PORT OF HOOD RIVER
REVENUE FUND
HISTORICAL DATA ONLY

HISTORICAL DATA * 2YR PRIOR * FY 2023-24	* 1YR PRIOR * NA	ADOPTED BUDGET NA	EXPENDITURES	BUDGET FY 2024-25		
				*PROPOSED	* APPROVED	*ADOPTED
4,083			PROPERTY TAX			
2,437			PROFESSIONAL SERVICES-Design & Engineering			
-			PROFESSIONAL SERVICES-Legal			
25,805			MISCELLANEOUS REPAIRS & PURCHASES			
\$ 43,799			TOTAL MATERIALS & SERVICES			
			CAPITAL OUTLAY			
-			CAPITAL IMPROVEMENTS			
\$ 79,574			TOTAL STATE DMV OFFICE BUILDING			
			Marina Office Building			
			PERSONNEL SERVICES			
40,470			WAGES			
17,093			BENEFITS			
\$ 57,563			TOTAL PERSONNEL SERVICES			
			MATERIALS & SERVICES			
14,071			ALL UTILITIES			
1,504			FIXED MAINTENANCE			
4,766			INSURANCE			
10,131			PROPERTY TAX			
3,158			PROFESSIONAL SERVICES-Design & Engineering			
5,785			MISCELLANEOUS REPAIRS & PURCHASES			
\$ 39,415			TOTAL MATERIALS & SERVICES			
\$ 96,978			TOTAL MARINA OFFICE BUILDING			
			Port Office			
			PERSONNEL SERVICES			
39,483			WAGES			
16,670			BENEFITS			
\$ 56,153			TOTAL PERSONNEL SERVICES			
			MATERIALS & SERVICE			
13,826			ALL UTILITIES			
6,732			FIXED MAINTENANCE			
3,401			INSURANCE			
18,554			PROFESSIONAL SERVICES-Design & Engineering			
-			PROFESSIONAL SERVICES-Legal			
4,594			MISCELLANEOUS REPAIRS & PURCHASES			
\$ 47,107			TOTAL MATERIALS & SERVICES			
			CAPITAL OUTLAY			
-			CAPITAL IMPROVEMENTS			
\$ 103,260			TOTAL PORT OFFICE BUILDING			
\$ 279,812			TOTAL COMMERCIAL BUILDINGS			
			WATERFRONT INDUSTRIAL LAND			
			PERSONNEL SERVICES			
51,209			WAGES			
21,566			BENEFITS			
\$ 72,775			TOTAL PERSONNEL SERVICES			
			MATERIALS & SERVICES			
439			FIXED MAINTENANCE			
1,175			INSURANCE			
58,903			PROFESSIONAL SERVICES			

PORT OF HOOD RIVER
REVENUE FUND
HISTORICAL DATA ONLY

HISTORICAL DATA * 2YR PRIOR * FY 2023-24	* 1YR PRIOR * NA	ADOPTED BUDGET NA	EXPENDITURES	BUDGET FY 2024-25		
				*PROPOSED	* APPROVED	*ADOPTED
9,291			MISCELLANEOUS REPAIRS & PURCHASES			
\$ 69,808			TOTAL MATERIAL & SERVICES			
197,144			CAPITAL OUTLAY			
\$ 339,727			CAPITAL IMPROVEMENTS			
			TOTAL WATERFRONT INDUSTRIAL LAND			
			WATERFRONT RECREATION			
			Event Site			
92,305			PERSONNEL SERVICES			
33,048			WAGES			
\$ 125,353			BENEFITS			
			TOTAL PERSONNEL SERVICES			
29,506			MATERIALS & SERVICES			
11,495			ALL UTILITIES			
4,112			FIXED MAINTENANCE			
3,845			INSURANCE			
23,752			PROFESSIONAL SERVICES-Design & Engineering			
\$ 72,710			MISCELLANEOUS REPAIRS & PURCHASES			
			TOTAL MATERIALS & SERVICES			
4,481			CAPITAL OUTLAY			
\$ 4,481			CAPITAL IMPROVEMENTS			
\$ 202,544			TOTAL CAPITAL OUTLAY			
			TOTAL WATERFRONT EVENT SITE			
			Hook/Spit/Nichols			
47,698			PERSONNEL SERVICES			
20,981			WAGES & SALARIES			
\$ 68,679			TAXES & BENEFITS			
			TOTAL PERSONNEL SERVICES			
28,894			MATERIALS & SERVICES			
5,843			ALL UTILITIES			
8,087			NICHOLS MAINTENANCE			
864			HOOK/SPIT MAINTENANCE			
-			PROFESSIONAL SERVICES-Design & Other			
9,085			PROFESSIONAL SERVICES-Legal			
19,519			NICHOLS MISCELLANEOUS PURCHASES			
\$ 72,292			HOOK/SPIT MISCELLANEOUS PURCHASES			
\$ 140,971			TOTAL MATERIAL & SERVICES			
			TOTAL HOOK/SPIT/NICHOLS			
			Marina Park			
143,286			PERSONNEL SERVICES			
63,299			WAGES & SALARIES			
\$ 206,585			TAXES & BENEFITS			
			TOTAL PERSONNEL SERVICES			
9,647			MATERIALS & SERVICES			
13,677			ALL UTILITIES			
4,430			FIXED MAINTENANCE			
1,703			INSURANCE			
15,880			PROFESSIONAL SERVICES-Design & Engineering			
\$ 45,337			MISCELLANEOUS REPAIRS & PURCHASES			
			TOTAL MATERIALS & SERVICE			

PORT OF HOOD RIVER
REVENUE FUND
HISTORICAL DATA ONLY

HISTORICAL DATA * 2YR PRIOR * FY 2023-24	* 1YR PRIOR * NA	ADOPTED BUDGET NA	EXPENDITURES	BUDGET FY 2024-25		
				*PROPOSED	* APPROVED	*ADOPTED
9,876			CAPITAL OUTLAY			
\$ 261,798			CAPITAL IMPROVEMENTS			
\$ 605,313			TOTAL MARINA PARK			
			TOTAL WATERFRONT RECREATION			
			MARINA			
138,722			PERSONNEL SERVICES			
63,822			WAGES & SALARIES			
\$ 202,544			TAXES & BENEFITS			
			TOTAL PERSONNEL SERVICES			
41,844			MATERIALS & SERVICES			
19,947			ALL UTILITIES			
9,127			FIXED MAINTENANCE			
1,605			INSURANCE			
5,000			PROPERTY TAX			
-			PROFESSIONAL SERVICES- Other/Sheriff			
30,633			PROFESSIONAL SERVICES-Legal			
\$ 108,156			MISCELLANEOUS REPAIRS & PURCHASES			
			TOTAL MATERIALS & SERVICE			
-			CAPITAL OUTLAY			
			CAPITAL IMPROVEMENTS			
93,913			DEBT			
\$ 404,613			PRINCIPAL & INTEREST			
			TOTAL MARINA			
			AIRPORT			
130,501			PERSONNEL SERVICES			
55,600			WAGES & SALARIES			
\$ 186,101			TAXES & BENEFITS			
			TOTAL PERSONNEL SERVICES			
49,137			MATERIALS & SERVICES			
35,792			ALL UTILITIES			
16,361			FIXED MAINTENANCE			
6,007			INSURANCE			
56,405			PROPERTY TAX			
-			PROFESSIONAL SERVICES-Design & Engineering			
21,460			PROFESSIONAL SERVICES-Legal			
\$ 185,162			MISCELLANEOUS REPAIRS & PURCHASES			
			TOTAL MATERIALS & SERVICES			
54,721			CAPITAL OUTLAY			
\$ 425,984			CAPITAL IMPROVEMENTS			
			TOTAL AIRPORT			
			ADMINISTRATION			
131,084			MATERIALS & SERVICES			
-			UNALLOCATED PURCHASES			
4,851			NSF CHECKS-BAD DEBT			
-			INSURANCE			
			PROFESSIONAL SERVICES-Legal			

PORT OF HOOD RIVER
REVENUE FUND
HISTORICAL DATA ONLY

HISTORICAL DATA * 2YR PRIOR * FY 2023-24	* 1YR PRIOR * NA	ADOPTED BUDGET NA	EXPENDITURES	BUDGET FY 2024-25		
				*PROPOSED	* APPROVED	*ADOPTED
144,737			PROFESSIONAL SERVICES-Other			
-			PROFESSIONAL SERVICES-Systems/Accounting			
-			TRAVEL & MEETING			
\$ 280,672			TOTAL MATERIALS & SERVICES			
109,995			CAPITAL OUTLAY			
\$ 390,667			CAPITAL PURCHASES			
			TOTAL ADMINISTRATION			
			MAINTENANCE			
-			MATERIALS & SERVICES			
24,648			PROFESSIONAL SERVICES			
59,459			INSURANCE			
38,894			UNALLOCATED PURCHASES			
\$ 123,001			MACHINERY MAINTENANCE			
			TOTAL MATERIALS & SERVICES			
27,148			CAPITAL OUTLAY			
\$ 150,149			CAPITAL PURCHASES			
			TOTAL MAINTENANCE			
\$ 8,457,928			TOTAL OPERATIONS EXPENDITURES			
416,724			TRANSFER-GENERAL FUND			
1,940,954			TRANSFER-BRIDGE REPAIR FUND			
270,044			TRANSFER-BRIDGE REPLACEMENT FUND			
2,958,637			TRANSFER-BI-STATE BRIDGE REPLACEMENT FUND			
-			CONTINGENCY - OPERATING			
\$ 14,044,287			TOTAL EXPENDITURES			
\$ (471,352)			Change in Fund Balance			
\$ (14,044,287)			ENDING FUND BALANCE			
			APPROPRIATIONS			
\$ 2,618,248			PERSONNEL SERVICES			
\$ 3,213,348			MATERIALS & SERVICES			
\$ 895,412			CAPITAL OUTLAY			
\$ 1,730,920			DEBT SERVICE			
\$ 2,357,678			TRANSFERS			
\$ -			CONTINGENCIES			
\$ 10,815,606			TOTAL APPROPRIATIONS			
\$ 140,707			FUND BALANCE - RESTRICTED			
\$ (14,184,994)			FUND BALANCE - UNASSIGNED			
\$ (3,228,681)			TOTAL REQUIREMENTS			