PORT OF HOOD RIVER

ADOPTED BUDGET
FISCAL YEAR 2026-27

PORT OF HOOD RIVER COMMISSION MEETING

JUNE 16, 2026

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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

Port of
HOOD RIVER

INDUSTRIAL/COMMERCIAL FACILITIES • AIRPORT • INTERSTATE BRIDGE • MARINA

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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 x 0.38476 / $1,000 x $0.0332 = ~$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.

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**	

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.

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

<u>INDUSTRIAL BUILDINGS / LAND DEPARTMENT (7.34 FTEs)</u>

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.

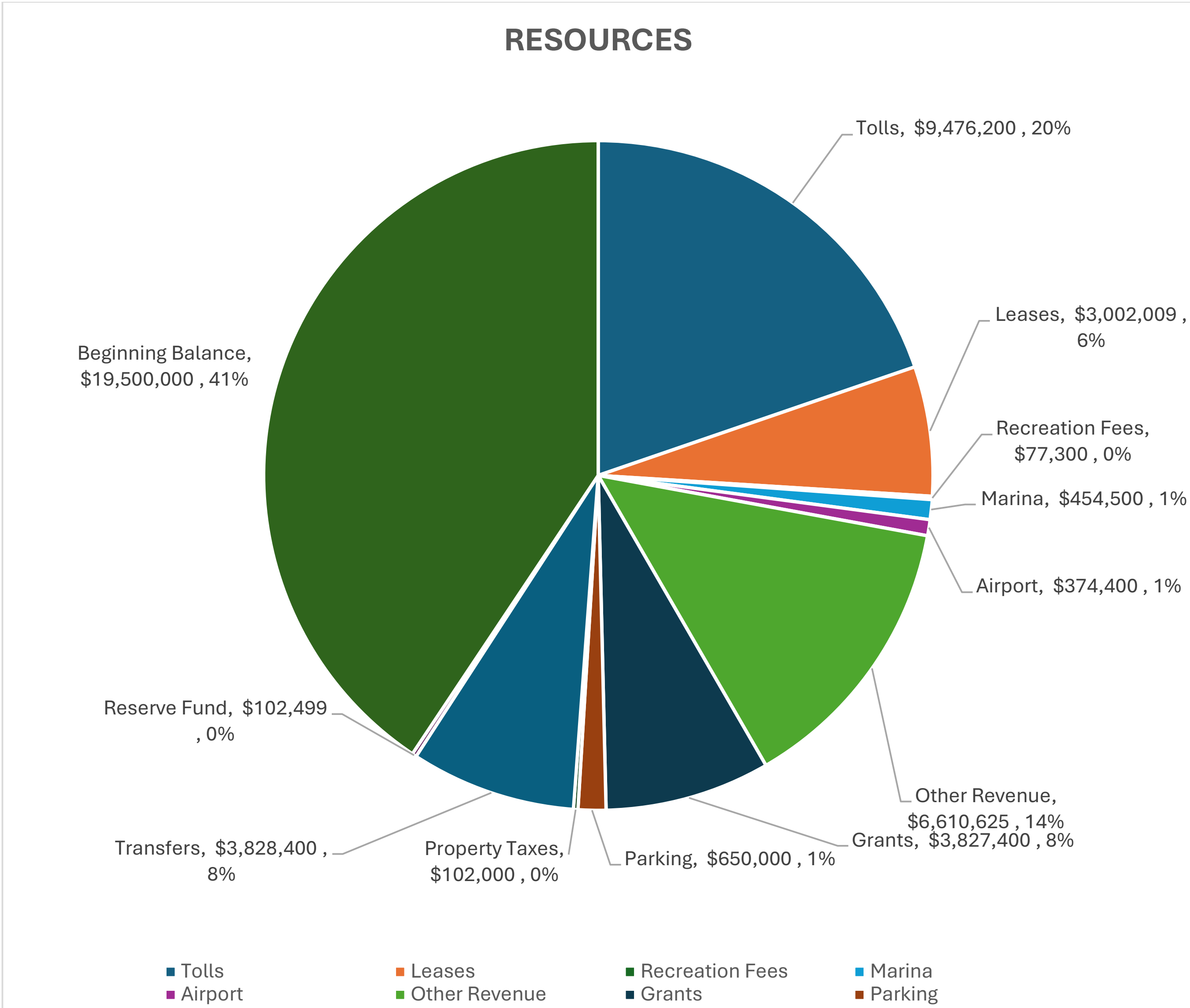
I would like to thank the Port Commission and Port staff for their commitment and contributions during this time of change. The Commission has volunteered hundreds of hours this past year, and through our shared efforts, the Port is well-positioned to meet both immediate needs and future opportunities.

Sincerely,

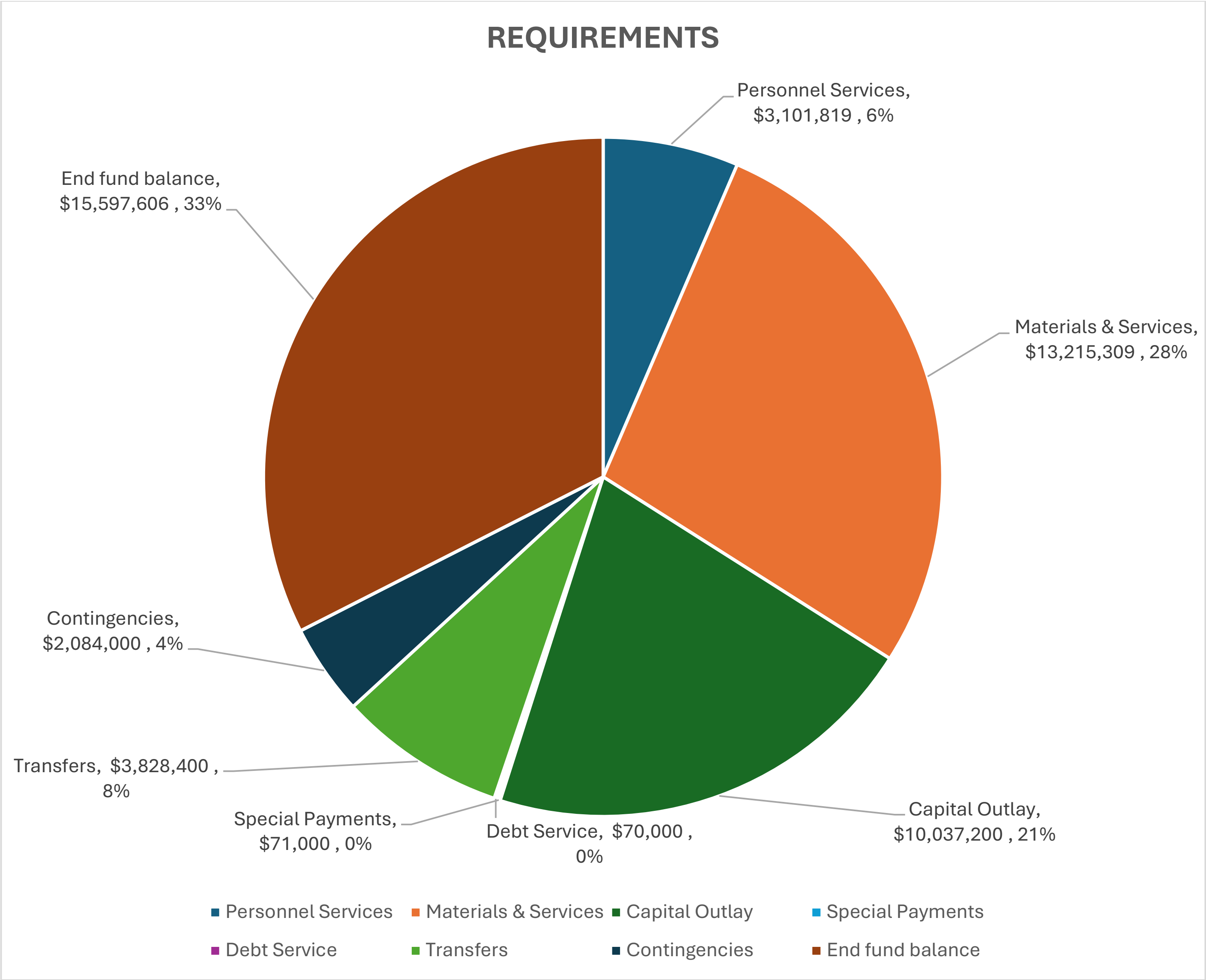
Kevin M. Greenwood
Executive Director/Budget Officer

GRAPHS

PORT OF HOOD RIVER
ADOPTED BUDGET FY 2026-27



PORT OF HOOD RIVER
ADOPTED 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 2 YRS PRIOR* FY 2023-24	HISTORICAL DATA 1YR PRIOR FY 2024-25	ADOPTED BUDGET FY 2025-26	RESOURCES	BUDGET FY 2026-27 PROPOSED	BUDGET FY 2026-27 APPROVED	BUDGET FY 2026-27 ADOPTED
$ 12,044,217	$ 12,044,217	$ 13,500,000	BEGINNING FUND BALANCE (BUDGETARY BASIS)	$ 14,500,000	$ 14,500,000	$ 14,500,000
641,050	587,818	400,000	INTEREST	250,000	250,000	250,000
95,634	99,069	100,000	PROPERTY TAXES	102,000	102,000	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	20,550	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**	**$ 14,872,550**	**$ 14,872,550**
			INDUSTRIAL PROPERTY			
			Big 7 Building - 3101			
-	120,548	250,000	LEASE INCOME	227,500	227,500	227,500
42,271	70,280	45,000	ADDITIONAL FEES	105,000	105,000	105,000
-	-	9,000	PROPERTY TAX	25,125	25,125	25,125
2,400	-	350,000	OTHER	-	-	-
$ 44,671	**$ 190,828**	**$ 654,000**	**TOTAL BIG 7 BUILDING**	**$ 357,625**	**$ 357,625**	**$ 357,625**
			Halyard Building - 3110			
879,111	894,843	935,000	LEASE INCOME	380,000	380,000	380,000
-	-	-	ADDITIONAL FEES	510,000	510,000	510,000
$ 879,111	**$ 894,843**	**$ 935,000**	**TOTAL HALYARD BUILDING**	**$ 890,000**	**$ 890,000**	**$ 890,000**
			Jensen Property - 3120			
473,955	490,283	575,000	LEASE INCOME	506,062	506,062	506,062
172,730	93,554	3,000	ADDITIONAL FEES	194,375	194,375	194,375
$ 646,685	**$ 583,837**	**$ 578,000**	**TOTAL JENSEN PROPERTY**	**$ 700,436**	**$ 700,436**	**$ 700,436**
			Maritime Building - 3130			
407,636	419,643	420,000	LEASE INCOME	374,000	$ 374,000	374,000
-	-	-	ADDITIONAL FEES	65,000	65,000	65,000
3,125	3,525	-	MISC	-	-	-
$ 410,761	**$ 423,168**	**$ 420,000**	**TOTAL MARITIME BUILDING**	**$ 439,000**	**$ 439,000**	**$ 439,000**
			Timber Incubator Property - 3140			
86,033	87,052	88,000	LEASE INCOME	89,800	89,800	89,800
8,501	9,919	7,500	REIMBURSABLE UTILITIES	7,500	7,500	7,500
7,982	8,221	6,100	PROPERTY TAXES	9,100	9,100	9,100
$ 102,516	**$ 105,192**	**$ 101,600**	**TOTAL TIMBER INCUBATOR PROPERTY**	**$ 106,400**	**$ 106,400**	**$ 106,400**
			Wasco Loop - 3150			
279,373	47,860	140,000	LEASE INCOME	210,000	210,000	210,000
$ -	**$ 47,860**	**$ 140,000**	**TOTAL WASCO**	**$ 210,000**	**$ 210,000**	**$ 210,000**

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

HISTORICAL DATA 2 YRS PRIOR* FY 2023-24	HISTORICAL DATA 1YR PRIOR FY 2024-25	ADOPTED BUDGET FY 2025-26	RESOURCES	BUDGET FY 2026-27 PROPOSED	BUDGET FY 2026-27 APPROVED	BUDGET FY 2026-27 ADOPTED
			Wasco Court (200) - 3160			
			OTHER INCOME	1,500,000	1,500,000	1,500,000
$ -	**$ -**	**$ -**	**TOTAL WASCO COURT (200)**	**$ 1,500,000**	**$ 1,500,000**	**$ 1,500,000**
			Wasco Court (211) - 3170			
			LEASE INCOME	63,250	63,250	63,250
$ -	**$ -**	**$ -**	**TOTAL WASCO COURT (211)**	**$ 63,250**	**$ 63,250**	**$ 63,250**
			Lot 1 - 3201			
5,910	12,277	6,700	SPECIAL EVENTS	6,000	6,000	6,000
153,017	-	-	3	-	-	-
$ 158,927	**$ 12,277**	**$ 6,700**	**TOTAL LOT 1**	**$ 6,000**	**$ 6,000**	**$ 6,000**
			Waterfront Transportation - 3210			
-	200,292	169,000	INCOME FROM GRANTS	440,000	440,000	440,000
$ -	**$ 200,292**	**$ 169,000**	**TOTAL WATERFRONT TRANSPORTATION**	**$ 440,000**	**$ 440,000**	**$ 440,000**
			Lower Mill - 3203			
29,278	-	-	LEASE INCOME			
$ 29,278	**$ -**	**$ -**	**TOTAL LOWER MILL**	**$ -**	**$ -**	**$ -**
$ 2,271,949	**$ 2,458,297**	**$ 3,004,300**	**TOTAL INDUSTRIAL PROPERTY**	**$ 4,712,711**	**$ 4,712,711**	**$ 4,712,711**
			COMMERCIAL BUILDINGS			
			Marina West - 3310			
44,694	35,111	51,000	LEASE INCOME	16,700	16,700	46,700
5,355	-	-	REIMBURSABLE UTILITIES	-	-	-
$ 50,049	**$ 35,111**	**$ 51,000**	**TOTAL MARINA WEST**	**$ 16,700**	**$ 16,700**	**$ 46,700**
			Marina East - 3301			
49,546	17,881	51,000	LEASE INCOME	6,048	6,048	33,048
15,714	7,267	-	REIMBURSABLE UTILITIES	-	-	-
-	-	1,700	PROPERTY TAX	-	-	-
$ 65,260	**$ 25,148**	**$ 52,700**	**TOTAL MARINA OFFICE BUILDING**	**$ 6,048**	**$ 6,048**	**$ 33,048**
			Port Office - 3320			
48,550	85,000	166,000	LEASE INCOME	155,550	155,550	155,550
-	-	500,000	OTHER SOURCES	-	-	-
$ 48,550	**$ 85,000**	**$ 666,000**	**TOTAL PORT OFFICE**	**$ 155,550**	**$ 155,550**	**$ 155,550**
$ 163,859	**$ 145,259**	**$ 769,700**	**TOTAL COMMERCIAL BUILDINGS**	**$ 178,298**	**$ 178,298**	**$ 235,298**
			AIRPORT - 4100			
169,987	181,354	182,000	T-HANGARS LEASES INCOME	268,000	268,000	268,000
60,461	67,192	90,000	OTHER HANGARS	64,000	64,000	64,000
32,859	23,033	25,000	LAND LEASES	22,000	22,000	22,000
20,351	26,942	11,000	REIMBURSED UTILITIES	13,000	13,000	13,000

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

HISTORICAL DATA 2 YRS PRIOR* FY 2023-24	HISTORICAL DATA 1YR PRIOR FY 2024-25	ADOPTED BUDGET FY 2025-26	RESOURCES	BUDGET FY 2026-27 PROPOSED	BUDGET FY 2026-27 APPROVED	BUDGET FY 2026-27 ADOPTED
1,370	2,291	4,200	PROPERTY TAX	2,400	2,400	2,400
151,143	130,557	1,325,000	GRANT	735,400	735,400	735,400
15,221	5,856	5,000	MISCELLANEOUS	5,000	5,000	5,000
$ 451,392	**$ 437,225**	**$ 1,642,200**	**TOTAL AIRPORT**	**$ 1,109,800**	**$ 1,109,800**	**$ 1,109,800**
			MARINA BASIN			
			Marina Moorage - 5101			
308,725	338,534	329,000	MOORAGE SLIP LEASE INCOME	375,000	375,000	375,000
68,595	68,226	68,000	MOORAGE ASSESSMENT	68,000	68,000	68,000
8,718	8,564	11,000	REIMBURSABLE UTILITIES	10,000	10,000	10,000
1,675	1,721	1,500	PROPERTY TAX REIMBURSEMENT	1,500	1,500	1,500
155,756	2,505	20,000	GRANT/OTHER SOURCES	20,000	20,000	20,000
$ 543,469	**$ 419,550**	**$ 429,500**	**TOTAL MARINA MOORAGE**	**$ 474,500**	**$ 474,500**	**$ 474,500**
			Boat Launch - 5102			
-	7,339	7,000	STATE MARINE BOARD/OTHER	7,000	7,000	7,000
$ -	**$ 7,339**	**$ 7,000**	**TOTAL BOAT LAUNCH**	**$ 7,000**	**$ 7,000**	**$ 7,000**
			Jetty/Cruise Ship Dock - 5103			
18,200	21,050	19,700	CRUISE SHIPS	24,000	24,000	24,000
$ 18,200	**$ 21,050**	**$ 19,700**	**TOTAL JETTY/CRUISE SHIP DOCK**	**$ 24,000**	**$ 24,000**	**$ 24,000**
			Seasonal Dock - 5104			
-	-	20,500	MISCELLANEOUS-Transient dock	10,000	10,000	10,000
$ -	**$ -**	**$ 20,500**	**TOTAL SEASONAL DOCK**	**$ 10,000**	**$ 10,000**	**$ 10,000**
			Marina Green Park - 5105			
8,896	17,098	8,400	SHOP BUILDING #3	8,500	8,500	8,500
1,140	715	1,200	UTILITIES	1,400	1,400	1,400
13,655	11,025	8,000	CONCESSIONS/OTHER	8,000	8,000	8,000
716	-	1,200	SHOWERS	-	-	-
3,000	8,985	1,900	SPECIAL EVENTS	1,900	1,900	1,900
$ 27,407	**$ 37,823**	**$ 20,700**	**TOTAL MARINA GREEN PARK**	**$ 19,800**	**$ 19,800**	**$ 19,800**
$ 589,076	**$ 485,762**	**$ 497,400**	**TOTAL MARINA BASIN**	**$ 535,300**	**$ 535,300**	**$ 535,300**
			WATERFRONT RECREATION			
			Event Site - 6101			
29,100	32,700	20,000	EVENT SITE SPECIAL EVENTS	20,000	20,000	20,000
22,880	21,277	21,000	MISCELLANEOUS/CONCESSIONS	21,000	21,000	21,000
-	5,450	70,000	GRANT	50,000	50,000	50,000
$ 51,980	**$ 59,427**	**$ 111,000**	**TOTAL EVENT SITE**	**$ 91,000**	**$ 91,000**	**$ 91,000**
			Nichols Basin - 6102			
-	*1,025*	-	SAILING SCHOOLS/CONCESSION/SPECIAL EVENTS	-	-	-

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

HISTORICAL DATA		ADOPTED	RESOURCES	BUDGET FY 2026-27		
2 YRS PRIOR* FY 2023-24	1YR PRIOR FY 2024-25	BUDGET FY 2025-26		PROPOSED	APPROVED	ADOPTED
4,993	3,274	5,000	NICHOLS CONCESSION/SPECIAL EVENTS/LEASE	5,000	5,000	5,000
-	-	20,000	GRANT	20,000	20,000	20,000
$ 4,993	**$ 4,299**	**$ 25,000**	**TOTAL NICHOLS BASIN**	**$ 25,000**	**$ 25,000**	**$ 25,000**
			Hook - 6103			
9,916	10,637	8,000	SAILING SCHOOLS/CONCESSION/SPECIAL EVENTS	8,000	8,000	8,000
$ 9,916	**$ 10,637**	**$ 8,000**	**TOTAL HOOK**	**$ 8,000**	**$ 8,000**	**$ 8,000**
			Spit - 6104			
4,471	4,588	3,500	SAILING SCHOOLS/CONCESSION/SPECIAL EVENTS	3,500	3,500	3,500
$ 4,471	**$ 4,588**	**$ 3,500**	**TOTAL SPIT**	**$ 3,500**	**$ 3,500**	**$ 3,500**
$ 71,360	**$ 78,951**	**$ 147,500**	**TOTAL WATERFRONT RECREATION**	**$ 127,500**	**$ 127,500**	**$ 127,500**
		-		-	-	-
			PARKING - 8000			
416,385	178,350	200,000	ANNUAL PASSES	225,000	225,000	225,000
-	307,808	325,000	DAILY PAYMENTS	400,000	400,000	400,000
-	12,743	-	FINES	25,000	25,000	25,000
$ 416,385	**$ 498,901**	**$ 525,000**	**TOTAL PARKING**	**$ 650,000**	**$ 650,000**	**$ 650,000**
$ 16,779,172	**$ 18,973,603**	**$ 30,607,760**	**TOTAL RESOURCES**	**$ 22,186,159**	**$ 22,186,159**	**$ 22,243,159**

* 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

EXPENDITURES

HISTORICAL DATA 2 YRS PRIOR* FY 2023-24	1YR PRIOR FY 2024-25	ADOPTED BUDGET FY 2025-26 INCLUDES SUPPLEMENTALS		BUDGET FY 2026-27 PROPOSED	APPROVED	ADOPTED
			INDUSTRIAL BUILDINGS			
			Big 7 Building - 3101			
			PERSONNEL SERVICES			
54,319	1,577	5,842	WAGES & SALARIES	-	-	-
22,729	325	1,360	TAXES & BENEFITS	-	-	-
$ 77,048	$ 1,902	$ 7,202	TOTAL PERSONNEL SERVICES	$ -	$ -	$ -
			MATERIALS & SERVICES			
63,652	66,418	70,000	ALL UTILITIES	70,000	70,000	70,000
25,417	56,542	20,000	FIXED MAINTENANCE	30,000	30,000	30,000
17,115	-	-	INSURANCE	-	-	-
8,446	6,261	9,000	PROPERTY TAX	26,000	26,000	26,000
7,018	31,046	10,000	PROFESSIONAL SERVICES-Design & Engineering	5,000	5,000	5,000
6,625	916	5,000	PROFESSIONAL SERVICES-Legal	5,000	5,000	5,000
121,904	-	-	BAD DEBT EXPENSE	-	-	-
53,547	43,889	38,000	MISCELLANEOUS REPAIRS & PURCHASES	45,000	45,000	45,000
-	-	-	RESERVE FOR CAPITAL IMPROVEMENTS AND REPAIRS	2,500	2,500	2,500
-	11,441	9,588	INTERNAL CHARGES - EXECUTIVE/PURCHASING	16,591	16,591	16,591
-	2,752	4,567	INTERNAL CHARGES - COMMUNICATIONS/IT	4,890	4,890	4,890
-	20,280	14,575	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE	15,012	15,012	15,012
-	3,647	6,931	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL	3,139	3,139	3,139
-	19,546	20,334	INTERNAL CHARGES - INSURANCE/RISK/SAFETY	19,094	19,094	19,094
-	76,520	82,415	INTERNAL CHARGES - ASSET MANAGEMENT	85,854	85,854	85,854
$ 303,724	$ 339,258	$ 290,410	TOTAL MATERIALS & SERVICES	$ 328,081	$ 328,081	$ 328,081
			CAPITAL OUTLAY			
14,733	66,374	520,000	CAPITAL IMPROVEMENTS	530,000	530,000	530,000
$ 14,733	$ 66,374	$ 520,000	TOTAL CAPITAL OUTLAY	$ 530,000	$ 530,000	$ 530,000
$ 395,505	**$ 407,534**	**$ 817,612**	**TOTAL BIG 7 BUILDING**	**$ 858,081**	**$ 858,081**	**$ 858,081**
			Halyard Building - 3110			
			PERSONNEL SERVICES			
59,510	1,577	5,842	WAGES & SALARIES	-	-	-
24,729	325	1,360	TAXES & BENEFITS	-	-	-
$ 84,239	$ 1,902	$ 7,202	TOTAL PERSONNEL SERVICES	$ -	$ -	$ -
			MATERIALS & SERVICES			
355,620	407,164	390,000	ALL UTILITIES	420,000	420,000	420,000
15,341	33,545	35,000	FIXED MAINTENANCE	30,000	30,000	30,000
6,259	-	-	INSURANCE	-	-	-
73,197	76,404	80,000	PROPERTY TAX	80,500	80,500	80,500
2,267	-	5,000	PROFESSIONAL SERVICES-Design & Engineering	2,500	2,500	2,500
-	1,940	5,000	PROFESSIONAL SERVICES-Legal	2,500	2,500	2,500
3,332	1,521	5,500	MISCELLANEOUS REPAIRS & PURCHASES	17,000	17,000	17,000
-	-	-	RESERVE FOR CAPITAL IMPROVEMENTS AND REPAIRS	25,362	25,362	25,362
-	15,874	24,471	INTERNAL CHARGES - EXECUTIVE/PURCHASING	27,205	27,205	27,205
-	3,206	7,936	INTERNAL CHARGES - COMMUNICATIONS/IT	6,174	6,174	6,174
-	35,377	37,197	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE	10,871	10,871	10,871
-	3,952	9,119	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL	5,393	5,393	5,393
-	7,521	12,008	INTERNAL CHARGES - INSURANCE/RISK/SAFETY	12,368	12,368	12,368
-	28,646	109,621	INTERNAL CHARGES - ASSET MANAGEMENT	82,216	82,216	82,216
$ 456,016	$ 615,150	$ 720,852	TOTAL MATERIALS & SERVICES	$ 722,089	$ 722,089	$ 722,089
			CAPITAL OUTLAY			
46,063	-	80,000	CAPITAL IMPROVEMENTS	80,000	80,000	80,000
$ 46,063	$ -	$ 80,000	TOTAL CAPITAL OUTLAY	$ 80,000	$ 80,000	$ 80,000

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

EXPENDITURES

HISTORICAL DATA 2 YRS PRIOR* FY 2023-24	HISTORICAL DATA 1YR PRIOR FY 2024-25	ADOPTED BUDGET FY 2025-26 INCLUDES SUPPLEMENTALS		BUDGET FY 2026-27 PROPOSED	BUDGET FY 2026-27 APPROVED	BUDGET FY 2026-27 ADOPTED
$ 586,318	**$ 617,052**	**$ 808,054**	**TOTAL HALYARD BUILDING**	**$ 802,089**	**$ 802,089**	**$ 802,089**
			Jensen Property - 3120			
			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	110,000	110,000
16,038	22,672	30,000	FIXED MAINTENANCE	21,000	21,000	21,000
10,802	-	-	INSURANCE	-	-	-
42,908	45,373	46,000	PROPERTY TAX	48,000	48,000	48,000
1,800	-	5,000	PROFESSIONAL SERVICES-Design & Engineering	2,500	2,500	2,500
-	397	5,000	PROFESSIONAL SERVICES-Legal	2,500	2,500	2,500
14,488	8,747	15,000	MISCELLANEOUS REPAIRS & PURCHASES	25,000	25,000	25,000
-	-	-	RESERVE FOR CAPITAL IMPROVEMENTS AND REPAIRS	38,433	38,433	38,433
-	10,529	10,824	INTERNAL CHARGES - EXECUTIVE/PURCHASING	15,558	15,558	15,558
-	2,242	5,351	INTERNAL CHARGES - COMMUNICATIONS/IT	3,512	3,512	3,512
-	22,099	16,452	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE	20,850	20,850	20,850
-	4,030	6,789	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL	5,993	5,993	5,993
-	12,552	19,517	INTERNAL CHARGES - INSURANCE/RISK/SAFETY	20,103	20,103	20,103
-	56,428	79,315	INTERNAL CHARGES - ASSET MANAGEMENT	59,486	59,486	59,486
$ 191,575	$ 298,020	$ 349,248	TOTAL MATERIAL & SERVICES	$ 372,934	$ 372,934	$ 372,934
			CAPITAL OUTLAY			
-	-	760,000	CAPITAL IMPROVEMENTS	-	-	760,000
$ -	$ -	$ 760,000	TOTAL CAPITAL OUTLAY	$ -	$ -	$ 760,000
			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**	**$ 372,934**	**$ 1,132,934**
			Maritime Building - 3130			
			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	42,500	42,500
7,825	2,800	3,000	FIXED MAINTENANCE	3,000	3,000	3,000
7,282	-	-	INSURANCE	-	-	-
18,755	19,274	20,000	PROPERTY TAX	20,500	20,500	20,500
1,769	-	5,000	PROFESSIONAL SERVICES-Design & Engineering	2,500	2,500	2,500
-	-	5,000	PROFESSIONAL SERVICES-Legal	2,500	2,500	2,500
1,400	2,168	3,000	MISCELLANEOUS REPAIRS & PURCHASES	2,500	2,500	2,500
-	5,380	4,294	INTERNAL CHARGES - EXECUTIVE/PURCHASING	5,423	5,423	5,423
-	1,139	1,914	INTERNAL CHARGES - COMMUNICATIONS/IT	1,471	1,471	1,471
-	11,368	6,527	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE	1,181	1,181	1,181
-	2,569	3,587	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL	1,695	1,695	1,695
-	8,432	9,002	INTERNAL CHARGES - INSURANCE/RISK/SAFETY	9,272	9,272	9,272
-	18,087	36,406	INTERNAL CHARGES - ASSET MANAGEMENT	18,203	18,203	18,203
$ 75,541	$ 113,870	$ 137,730	TOTAL MATERIALS & SERVICES	$ 110,745	$ 110,745	$ 110,745
$ 131,157	**$ 115,093**	**$ 142,417**	**TOTAL MARITIME BUILDING**	**$ 110,745**	**$ 110,745**	**$ 110,745**

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

HISTORICAL DATA 2 YRS PRIOR* FY 2023-24	HISTORICAL DATA 1YR PRIOR FY 2024-25	ADOPTED BUDGET FY 2025-26 INCLUDES SUPPLEMENTALS	EXPENDITURES	BUDGET FY 2026-27 PROPOSED	BUDGET FY 2026-27 APPROVED	BUDGET FY 2026-27 ADOPTED
			Timber Incubator Property - 3140			
			PERSONNEL SERVICES			
28,963	676	2,518	WAGES & SALARIES	-	-	-
12,080	139	540	TAXES & BENEFITS	-	-	-
$ 41,043	$ 815	$ 3,058	TOTAL PERSONNEL SERVICES	$ -	$ -	$ -
			MATERIALS & SERVICES			
8,429	9,348	10,000	ALL UTILITIES	10,000	10,000	10,000
4,152	5,349	5,000	FIXED MAINTENANCE	5,000	5,000	5,000
851	-	-	INSURANCE	-	-	-
7,982	9,010	9,300	PROPERTY TAX	9,500	9,500	9,500
-	-	2,000	PROFESSIONAL SERVICES-Other	1,000	1,000	1,000
-	-	5,000	PROFESSIONAL SERVICES-Legal	1,000	1,000	1,000
352	1,461	2,000	MISCELLANEOUS REPAIRS & PURCHASES	2,000	2,000	2,000
-	-	-	RESERVE FOR CAPITAL IMPROVEMENTS AND REPAIRS	6,204	6,204	6,204
-	2,642	2,118	INTERNAL CHARGES - EXECUTIVE/PURCHASING	2,536	2,536	2,536
-	578	1,501	INTERNAL CHARGES - COMMUNICATIONS/IT	2,816	2,816	2,816
-	5,366	3,219	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE	1,639	1,639	1,639
-	1,703	2,411	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL	1,983	1,983	1,983
-	907	1,996	INTERNAL CHARGES - INSURANCE/RISK/SAFETY	1,592	1,592	1,592
-	11,565	19,803	INTERNAL CHARGES - ASSET MANAGEMENT	14,852	14,852	14,852
$ 21,766	$ 47,929	$ 64,348	TOTAL MATERIALS & SERVICES	$ 60,122	$ 60,122	$ 60,122
			CAPITAL OUTLAY			
-	5,198	10,000	CAPITAL IMPROVEMENTS	-	-	-
$ -	$ 5,198	$ 10,000	TOTAL CAPITAL OUTLAY	$ -	$ -	$ -
$ 62,809	**$ 53,942**	**$ 77,406**	**TOTAL TIMBER INCUBATOR PROPERTY**	**$ 60,122**	**$ 60,122**	**$ 60,122**
			205 Wasco Loop - 3150			
			PERSONNEL SERVICES			
50,667	1,577	5,842	WAGES & SALARIES	-	-	-
21,290	325	1,360	TAXES & BENEFITS	-	-	-
$ 71,957	$ 1,902	$ 7,202	TOTAL PERSONNEL SERVICES	$ -	$ -	$ -
			MATERIALS & SERVICES			
34,688	30,180	37,500	ALL UTILITIES	37,500	37,500	37,500
19,202	26,028	20,000	FIXED MAINTENANCE	20,000	20,000	20,000
7,478	-	-	INSURANCE	-	-	-
31,021	6,975	32,500	PROPERTY TAX	32,500	32,500	32,500
3,578	5,894	2,000	PROFESSIONAL SERVICES-Other	2,000	2,000	2,000
-	214	3,000	PROFESSIONAL SERVICES-Legal	3,000	3,000	3,000
2,095	7,385	7,000	MISCELLANEOUS REPAIRS & PURCHASES	7,000	7,000	7,000
-	-	-	RESERVE FOR CAPITAL IMPROVEMENTS AND REPAIRS	5,000	5,000	5,000
-	6,452	7,647	INTERNAL CHARGES - EXECUTIVE/PURCHASING	9,876	9,876	9,876
-	1,320	4,749	INTERNAL CHARGES - COMMUNICATIONS/IT	3,891	3,891	3,891
-	14,187	11,624	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE	7,962	7,962	7,962
-	3,498	7,944	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL	6,182	6,182	6,182
-	7,947	9,381	INTERNAL CHARGES - INSURANCE/RISK/SAFETY	9,662	9,662	9,662
-	82,733	96,018	INTERNAL CHARGES - ASSET MANAGEMENT	72,014	72,014	72,014
$ 98,062	$ 192,813	$ 239,363	TOTAL MATERIALS & SERVICES	$ 216,588	$ 216,588	$ 216,588
			CAPITAL OUTLAY			
-	-	15,000	CAPITAL IMPROVEMENTS	15,000	15,000	15,000
$ -	$ -	$ 15,000	TOTAL CAPITAL OUTLAY	$ 15,000	$ 15,000	$ 15,000
$ 170,019	**$ 194,715**	**$ 261,565**	**TOTAL 205 WASCO LOOP**	**$ 231,588**	**$ 231,588**	**$ 231,588**

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

EXPENDITURES

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

EXPENDITURES

HISTORICAL DATA 2 YRS PRIOR* FY 2023-24	HISTORICAL DATA 1YR PRIOR FY 2024-25	ADOPTED BUDGET FY 2025-26 INCLUDES SUPPLEMENTALS		BUDGET FY 2026-27 PROPOSED	BUDGET FY 2026-27 APPROVED	BUDGET FY 2026-27 ADOPTED
9,291	9,073	3,000	MISCELLANEOUS REPAIRS & PURCHASES	3,000	3,000	3,000
-	23,479	765	INTERNAL CHARGES - EXECUTIVE/PURCHASING	4,649	4,649	4,649
-	5,176	145	INTERNAL CHARGES - COMMUNICATIONS/IT	788	788	788
-	47,200	1,162	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE	8,804	8,804	8,804
-	2,803	-	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL	-	-	-
-	1,252	129	INTERNAL CHARGES - INSURANCE/RISK/SAFETY	97	97	97
-	11,835	13,525	INTERNAL CHARGES - ASSET MANAGEMENT	12,173	12,173	12,173
$ 69,808	$ 100,818	$ 36,726	TOTAL MATERIALS & SERVICES	$ 33,511	$ 33,511	$ 33,511
			CAPITAL OUTLAY			
197,144	-	-	CAPITAL IMPROVEMENTS	-	-	-
$ 197,144	$ -	$ -	TOTAL CAPITAL OUTLAY	$ -	$ -	$ -
$ 339,727	**$ 100,818**	**$ 36,726**	**TOTAL LOT 1**	**$ 33,511**	**$ 33,511**	**$ 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	32,121	32,121
-	-	7,342	INTERNAL CHARGES - COMMUNICATIONS/IT	10,027	10,027	10,027
-	-	36,829	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE	60,374	60,374	60,374
-	-	3,668	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL	3,778	3,778	3,778
-	-	13,783	INTERNAL CHARGES - INSURANCE/RISK/SAFETY	2,930	2,930	2,930
-	-	-	INTERNAL CHARGES - CAPITAL DEVELOPMENT	150,000	150,000	150,000
$ -	$ 946	$ 85,858	TOTAL MATERIALS & SERVICES	$ 259,230	$ 259,230	$ 259,230
			CAPITAL OUTLAY			
-	206,849	650,000	CAPITAL IMPROVEMENTS	1,550,000	1,550,000	1,550,000
$ -	$ 206,849	$ 650,000	TOTAL CAPITAL OUTLAY	$ 1,550,000	$ 1,550,000	$ 1,550,000
$ -	**$ 208,339**	**$ 737,990**	**TOTAL WATERFRONT TRANSPORTATION DEVELOPMENT**	**$ 1,809,230**	**$ 1,809,230**	**$ 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 2 YRS PRIOR* FY 2023-24	HISTORICAL DATA 1YR PRIOR FY 2024-25	ADOPTED BUDGET FY 2025-26 INCLUDES SUPPLEMENTALS	EXPENDITURES	BUDGET FY 2026-27 PROPOSED	BUDGET FY 2026-27 APPROVED	BUDGET FY 2026-27 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**	**$ 5,382,650**	**$ 6,142,650**
			COMMERCIAL BUILDINGS			
			Marina West - 3310			
			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	3,000	6,000
2,406	3,002	7,000	FIXED MAINTENANCE	900	900	1,800
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	13,500	13,500
-	3,672	4,411	INTERNAL CHARGES - EXECUTIVE/PURCHASING	2,272	2,272	5,481
-	795	1,936	INTERNAL CHARGES - COMMUNICATIONS/IT	523	523	1,046
-	7,548	6,706	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE	2,972	2,972	5,943
-	2,204	4,053	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL	2,087	2,087	4,175
-	3,790	2,638	INTERNAL CHARGES - INSURANCE/RISK/SAFETY	929	929	1,858
-	32,039	45,909	INTERNAL CHARGES - ASSET MANAGEMENT	1,708	1,708	3,416
$ 43,799	$ 91,308	$ 116,553	TOTAL MATERIALS & SERVICES	$ 27,891	$ 27,891	$ 43,219
			CAPITAL OUTLAY			
-	-	20,000	CAPITAL IMPROVEMENTS	-	-	-
$ -	$ -	$ 20,000	TOTAL CAPITAL OUTLAY	$ -	$ -	$ -
$ 79,574	**$ 91,987**	**$ 139,168**	**TOTAL MARINA WEST**	**$ 27,891**	**$ 27,891**	**$ 43,219**
			Marina East - 3301			
			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	7,000	14,000
1,504	626	8,000	FIXED MAINTENANCE	300	300	599
4,766	-	-	INSURANCE	-	-	-
10,131	8,457	8,800	PROPERTY TAX	6,470	6,470	12,941
3,158	-	2,000	PROFESSIONAL SERVICES-Design & Engineering	-	-	-
-	-	4,000	PROFESSIONAL SERVICES-Legal	-	-	-
5,785	7,419	13,000	MISCELLANEOUS REPAIRS & PURCHASES	2,500	2,500	5,000
-	4,593	3,530	INTERNAL CHARGES - EXECUTIVE/PURCHASING	4,015	4,015	8,030
-	1,016	1,769	INTERNAL CHARGES - COMMUNICATIONS/IT	1,381	1,381	2,762
-	9,185	5,365	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE	7,833	7,833	15,666

PORT OF HOOD RIVER
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BUDGET FOR FISCAL YEAR 2026-27

EXPENDITURES

HISTORICAL DATA 2 YRS PRIOR* FY 2023-24	HISTORICAL DATA 1YR PRIOR FY 2024-25	ADOPTED BUDGET FY 2025-26 INCLUDES SUPPLEMENTALS		BUDGET FY 2026-27 PROPOSED	BUDGET FY 2026-27 APPROVED	BUDGET FY 2026-27 ADOPTED
-	2,159	3,121	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL	1,607	1,607	3,215
-	3,875	3,338	INTERNAL CHARGES - INSURANCE/RISK/SAFETY	1,172	1,172	2,344
-	23,789	32,306	INTERNAL CHARGES - ASSET MANAGEMENT	2,393	2,393	4,785
$ 39,415	$ 78,605	$ 100,629	TOTAL MATERIALS & SERVICES	$ 34,672	$ 34,672	$ 69,343
			CAPITAL OUTLAY			
-	-	10,000	CAPITAL IMPROVEMENTS	-	-	-
$ -	$ -	$ 10,000	TOTAL CAPITAL OUTLAY	$ -	$ -	$ -
$ 96,978	**$ 79,284**	**$ 113,244**	**TOTAL MARINA EAST**	**$ 34,672**	**$ 34,672**	**$ 69,343**
			Port Office - 3320			
			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	20,000	20,000
6,732	15,237	10,000	FIXED MAINTENANCE	10,000	10,000	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	888	888
-	33,391	21,883	INTERNAL CHARGES - EXECUTIVE/PURCHASING	30,754	30,754	30,754
-	9,352	5,246	INTERNAL CHARGES - COMMUNICATIONS/IT	2,379	2,379	2,379
-	43,562	33,262	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE	13,505	13,505	13,505
-	2,781	5,857	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL	3,016	3,016	3,016
-	4,318	7,404	INTERNAL CHARGES - INSURANCE/RISK/SAFETY	5,206	5,206	5,206
-	58,307	73,115	INTERNAL CHARGES - ASSET MANAGEMENT	69,801	69,801	69,801
$ 26,814	$ 214,761	$ 180,567	TOTAL MATERIALS & SERVICES	$ 155,550	$ 155,550	$ 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**	**$ 155,550**	**$ 155,550**
			Marina Property Redevelopment - 3330			
			MATERIALS & SERVICE			
-	-	-	INTERNAL CHARGES - EXECUTIVE/PURCHASING	25,000	25,000	25,000
-	-	-	INTERNAL CHARGES - COMMUNICATIONS/IT	2,500	2,500	2,500
-	-	-	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE	5,000	5,000	5,000
-	-	-	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL	4,000	4,000	4,000
-	-	-	INTERNAL CHARGES - INSURANCE/RISK/SAFETY	1,000	1,000	1,000
-	-	-	INTERNAL CHARGES - ASSET MANAGEMENT	12,000	12,000	12,000
-	-	-	INTERNAL CHARGES - CAPITAL DEVELOPMENT	36,000	36,000	36,000
$ -	**$ -**	**$ -**	**TOTAL MARINA PROPERTY REDEVELOPMENT**	**$ 85,500**	**$ 85,500**	**$ 85,500**
$ 259,519	**$ 386,711**	**$ 935,594**	**TOTAL COMMERCIAL BUILDINGS**	**$ 303,612**	**$ 303,612**	**$ 353,612**
			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	68,000	68,000
35,792	21,787	25,000	FIXED MAINTENANCE	27,500	27,500	27,500
16,361	4,636	500	INSURANCE	5,000	5,000	5,000

PORT OF HOOD RIVER
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EXPENDITURES

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

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

EXPENDITURES

HISTORICAL DATA 2 YRS PRIOR* FY 2023-24	HISTORICAL DATA 1YR PRIOR FY 2024-25	ADOPTED BUDGET FY 2025-26 INCLUDES SUPPLEMENTALS	EXPENDITURES	BUDGET FY 2026-27 PROPOSED	BUDGET FY 2026-27 APPROVED	BUDGET FY 2026-27 ADOPTED
			Jetty/Cruise Ship Dock - 5103			
			MATERIALS & SERVICES			
-	908	1,000	FIXED MAINTENANCE	1,000	1,000	1,000
-	1,815	2,500	MISCELLANEOUS REPAIRS & PURCHASES	2,500	2,500	2,500
-	1,159	2,000	PROFESSIONAL SERVICES-Legal	2,000	2,000	2,000
-	-	261	INTERNAL CHARGES - INSURANCE/RISK/SAFETY	193	193	193
$ -	$ 3,882	$ 5,761	TOTAL MATERIAL & SERVICES	$ 5,693	$ 5,693	$ 5,693
$ -	**$ 3,882**	**$ 5,761**	**TOTAL JETTY/CRUISE SHIP DOCK**	**$ 5,693**	**$ 5,693**	**$ 5,693**
			Seasonal Dock - 5104			
			MATERIALS & SERVICES			
-	1,240	2,000	MISCELLANEOUS REPAIRS & PURCHASES	2,000	2,000	2,000
$ -	$ 1,240	$ 2,000	TOTAL MATERIAL & SERVICES	$ 2,000	$ 2,000	$ 2,000
$ -	**$ 1,240**	**$ 2,000**	**TOTAL SEASONAL DOCK**	**$ 2,000**	**$ 2,000**	**$ 2,000**
			Marina Green Park - 5105			
			PERSONNEL SERVICES			
143,286	21,346	40,346	WAGES & SALARIES	-	-	-
63,299	8,813	24,850	TAXES & BENEFITS	-	-	-
$ 206,585	$ 30,159	$ 65,196	TOTAL PERSONNEL SERVICES	$ -	$ -	$ -
			MATERIALS & SERVICES			
9,647	10,453	16,000	ALL UTILITIES	16,000	16,000	16,000
13,677	7,188	10,000	FIXED MAINTENANCE	10,000	10,000	10,000
4,430	-	-	INSURANCE	-	-	-
-	-	1,750	PROPERTY TAX	1,750	1,750	1,750
1,703	-	2,000	PROFESSIONAL SERVICES-Design & Engineering	2,000	2,000	2,000
-	-	2,000	PROFESSIONAL SERVICES-Legal	1,000	1,000	1,000
15,880	11,728	15,000	MISCELLANEOUS REPAIRS & PURCHASES	15,000	15,000	15,000
-	9,516	29,984	INTERNAL CHARGES - EXECUTIVE/PURCHASING	3,488	3,488	3,488
-	1,916	5,209	INTERNAL CHARGES - COMMUNICATIONS/IT	1,163	1,163	1,163
-	21,281	24,142	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE	9,441	9,441	9,441
-	11,006	22,999	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL	23,689	23,689	23,689
-	4,701	4,479	INTERNAL CHARGES - INSURANCE/RISK/SAFETY	3,207	3,207	3,207
-	82,192	272,060	INTERNAL CHARGES - ASSET MANAGEMENT	244,854	244,854	244,854
-	-	14,300	INTERNAL CHARGES - CAPITAL DEVELOPMENT	15,000	15,000	15,000
$ 45,337	$ 159,981	$ 405,623	TOTAL MATERIALS & SERVICE	$ 346,592	$ 346,592	$ 346,592
			CAPITAL OUTLAY			
6,256	-	10,000	CAPITAL IMPROVEMENTS	10,000	10,000	10,000
$ 6,256	$ -	$ 10,000	TOTAL CAPITAL OUTLAY	$ 10,000	$ 10,000	$ 10,000
$ 258,178	**$ 190,140**	**$ 480,819**	**TOTAL MARINA GREEN PARK**	**$ 356,592**	**$ 356,592**	**$ 356,592**
$ 661,763	**$ 585,587**	**$ 965,686**	**TOTAL MARINA BASIN**	**$ 753,604**	**$ 753,604**	**$ 753,604**
			WATERFRONT RECREATION			
			Event Site - 6101			
			PERSONNEL SERVICES			
92,305	19,008	25,800	WAGES & SALARIES	-	-	-
33,048	7,843	16,660	TAXES & BENEFITS	-	-	-
$ 125,353	$ 26,851	$ 42,460	TOTAL PERSONNEL SERVICES	$ -	$ -	$ -
			MATERIALS & SERVICES			
29,506	34,274	44,000	ALL UTILITIES	40,000	40,000	40,000
11,495	5,497	25,000	FIXED MAINTENANCE	15,000	15,000	15,000
4,112	-	-	INSURANCE	-	-	-
3,845	-	15,000	PROFESSIONAL SERVICES- Other	5,000	5,000	5,000
-	-	5,000	PROFESSIONAL SERVICES-Legal	2,500	2,500	2,500

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

EXPENDITURES

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

PORT OF HOOD RIVER
GENERAL FUND
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EXPENDITURES

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

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

HISTORICAL DATA 2 YRS PRIOR* FY 2023-24	HISTORICAL DATA 1YR PRIOR FY 2024-25	ADOPTED BUDGET FY 2025-26 INCLUDES SUPPLEMENTALS	EXPENDITURES	BUDGET FY 2026-27 PROPOSED	BUDGET FY 2026-27 APPROVED	BUDGET FY 2026-27 ADOPTED
-	9,185	86,822	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE	77,866	77,866	77,866
-	5,038	28,533	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL	39,389	39,389	39,389
-	-	9,623	INTERNAL CHARGES - INSURANCE/RISK/SAFETY	6,896	6,896	6,896
-	-	35,600	INTERNAL CHARGES - ASSET MANAGEMENT	37,380	37,380	37,380
-	-	-	INTERNAL CHARGES - CAPITAL DEVELOPMENT	54,686	54,686	54,686
$ -	$ 149,665	$ 421,459	TOTAL MATERIALS & SERVICE	$ 462,676	$ 462,676	$ 462,676
			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**	**$ 517,676**	**$ 517,676**
$ 5,638,482	**$ 4,375,794**	**$ 12,163,755**	**TOTAL OPERATIONS EXPENDITURES**	**$ 9,212,539**	**$ 9,212,539**	**$ 10,022,539**
270,044	-	-	TRANSFER-BRIDGE REPLACEMENT FUND	-	-	-
-	-	910,800	TRANSFER-ADMINISTRATION FUND - PERS BUYDOWN	-	-	-
-	-	71,000	SPECIAL PAYMENT - FOUNDATION	71,000	71,000	71,000
-	-	10,000,000	REVENUE RESERVE - Sale of Property and Bridge Transfer in	-	-	-
-	-	550,000	CONTINGENCY - OPERATING	550,000	550,000	550,000
$ 5,908,526	**$ 4,375,794**	**$ 23,695,555**	**TOTAL EXPENDITURES**	**$ 9,833,539**	**$ 9,833,539**	**$ 10,643,539**
$ (1,173,571)	$ 2,553,592	$ (6,587,795)	Change in Fund Balance	$ (2,147,380)	$ (2,147,380)	$ (2,900,380)
$ 10,870,646	**$ 14,597,809**	**$ 6,912,205**	**RESERVE FOR FUTURE EXPENDITURE**	**$ 12,352,620**	**$ 12,352,620**	**$ 11,599,620**
			APPROPRIATIONS			
$ 1,475,804	**$ 174,190**	**$ 394,920**	**PERSONNEL SERVICES**	**$ 55,000**	**$ 55,000**	**$ 55,000**
$ 1,824,407	**$ 3,517,973**	**$ 4,723,835**	**MATERIALS & SERVICES**	**$ 4,845,339**	**$ 4,845,339**	**$ 4,895,339**
$ 607,351	**$ 593,293**	**$ 6,950,000**	**CAPITAL OUTLAY**	**$ 4,242,200**	**$ 4,242,200**	**$ 5,002,200**
$ -	**$ -**	**$ 71,000**	**SPECIAL PAYMENTS**	**$ 71,000**	**$ 71,000**	**$ 71,000**
$ 1,730,920	**$ 90,338**	**$ 95,000**	**DEBT SERVICE**	**$ 70,000**	**$ 70,000**	**$ 70,000**
$ 270,044	**$ -**	**$ 910,800**	**TRANSFERS**	**$ -**	**$ -**	**$ -**
$ -	**$ -**	**$ 10,550,000**	**CONTINGENCIES**	**$ 550,000**	**$ 550,000**	**$ 550,000**
$ 5,908,526	**$ 4,375,794**	**$ 23,695,555**	**TOTAL APPROPRIATIONS**	**$ 9,833,539**	**$ 9,833,539**	**$ 10,643,539**
$ 140,707	**$ -**	**$ -**	**FUND BALANCE - RESTRICTED**	**$ -**	**$ -**	**$ -**
$ 10,729,939	**$ 14,597,809**	**$ 6,912,205**	**FUND BALANCE - UNASSIGNED**	**$ 12,352,620**	**$ 12,352,620**	**$ 11,599,620**
$ 16,779,172	**$ 18,973,603**	**$ 30,607,760**	**TOTAL REQUIREMENTS**	**$ 22,186,159**	**$ 22,186,159**	**$ 22,243,159**

* 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

RESOURCES & EXPENDITURES

HISTORICAL DATA* 2 YRS PRIOR FY 2023-24	HISTORICAL DATA* 1YR PRIOR FY 2024-25	ADOPTED BUDGET FY 2025-26 INCLUDES SUPPLEMENTALS		BUDGET FY 2026-27 PROPOSED	BUDGET FY 2026-27 APPROVED	BUDGET FY 2026-27 ADOPTED
			RESOURCES			
$ 5,129,723	**$ 5,384,311**	**$ 5,000,000**	**BEGINNING FUND BALANCE (BUDGETARY BASIS)**	**$ 5,000,000**	**$ 5,000,000**	**$ 5,000,000**
5,582,601	5,380,401	5,647,800	BRIDGE TOLLS	5,647,800	5,647,800	5,647,800
2,958,637	3,966,902	3,828,400	BRIDGE TOLLS - 2023 INCREASE	3,828,400	3,828,400	3,828,400
37,975	39,307	39,000	CABLE CROSSING LEASES	42,000	42,000	42,000
92,501	94,971	96,000	BREEZEBY INTERAGENCIES	100,000	100,000	100,000
250,406	127,413	280,000	INTEREST INCOME	280,000	280,000	280,000
53,350	43,351	2,000	OTHER INCOME	2,000	2,000	2,000
8,975,470	9,652,345	9,893,200	TOTAL INCOME	9,900,200	9,900,200	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**	**$ 14,900,200**	**$ 14,900,200**
			EXPENDITURES			
			TOLL BRIDGE OPERATIONS			
			PERSONNEL SERVICES			
$ 784,477	$ 431,751	$ 234,080	WAGES & SALARIES	$ 323,545	$ 323,545	$ 354,529
358,029	154,325	103,300	TAXES & BENEFITS	109,997	109,997	113,414
$ 1,142,506	$ 586,076	$ 337,380	TOTAL PERSONNEL SERVICES	$ 433,542	$ 433,542	$ 467,943
			MATERIALS & SERVICES			
17,778	17,842	14,000	ALL UTILITIES	14,000	14,000	14,000
8,519	32,909	25,000	FIXED MAINTENANCE	10,000	10,000	10,000
391,292	305,456	250,000	INSURANCE	250,000	250,000	250,000
-	49,314	447,000	PROFESSIONAL SERVICES -Printing/Mailing	397,803	397,803	397,803
378,478	397,685	505,000	PROFESSIONAL SERVICES -Other	662,323	662,323	662,323
901	20,504	20,000	PROFESSIONAL SERVICES -Legal	10,000	10,000	10,000
262,893	256,791	310,000	CREDIT CARD PROCESSING	300,000	300,000	300,000
37,201	143,295	185,000	MISCELLANEOUS REPAIRS & PURCHASES	100,000	100,000	100,000
-	269,630	191,063	INTERNAL CHARGES - EXECUTIVE/PURCHASING	191,063	191,063	191,063
-	77,669	92,297	INTERNAL CHARGES - COMMUNICATIONS/IT	92,297	92,297	92,297
-	397,071	290,430	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE	290,430	290,430	290,430
-	63,812	43,955	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL	48,851	48,851	48,851
-	21,796	33,374	INTERNAL CHARGES - INSURANCE/RISK/SAFETY	39,327	39,327	39,327
-	202,371	96,108	INTERNAL CHARGES - ASSET MANAGEMENT	82,578	82,578	82,578
100	352,290	600,000	LOAN TO BRIDGE AUTHORITY	300,000	300,000	300,000
$ 1,097,162	$ 2,608,435	$ 3,103,227	TOTAL MATERIALS & SERVICES	$ 2,788,672	$ 2,788,672	$ 2,788,672
			CAPITAL OUTLAY			
-	-	110,000	CAPITAL PURCHASES AND IMPROVEMENTS	110,000	110,000	110,000
$ -	$ -	$ 110,000	TOTAL CAPITAL OUTLAY	$ 110,000	$ 110,000	$ 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**	**$ 3,332,214**	**$ 3,366,616**
			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	230,000	230,000
1,147	-	-	PROFESSIONAL SERVICES - LEGAL	-	-	-
6,300	8,336	10,000	MISCELLANEOUS	10,000	10,000	10,000
-	65,244	52,943	INTERNAL CHARGES - EXECUTIVE/PURCHASING	54,002	54,002	54,002
-	11,948	10,031	INTERNAL CHARGES - COMMUNICATIONS/IT	20,263	20,263	20,263
-	101,078	80,474	INTERNAL CHARGES - FINANCE/ACTNG/GENERAL OFFICE	82,083	82,083	82,083
-	3,386	4,884	INTERNAL CHARGES - HUMAN RESOURCES/PAYROLL	5,372	5,372	5,372
-	2,476	8,997	INTERNAL CHARGES - INSURANCE/RISK/SAFETY	14,447	14,447	14,447
-	42,393	40,000	INTERNAL CHARGES - ASSET MANAGEMENT	53,530	53,530	53,530
$ 126,434	$ 363,216	$ 387,329	TOTAL MATERIAL & SERVICES	$ 469,698	$ 469,698	$ 469,698
			CAPITAL OUTLAY			
1,727,155	1,122,965	1,260,000	CAPITAL PURCHASE - EXISTING BRIDGE	2,340,000	2,340,000	2,340,000
$ 1,727,155	$ 1,122,965	$ 1,260,000	TOTAL CAPITAL OUTLAY	$ 2,340,000	$ 2,340,000	$ 2,340,000
$ 1,941,578	**$ 1,486,181**	**$ 1,647,329**	**TOTAL MAINTENANCE**	**$ 2,809,698**	**$ 2,809,698**	**$ 2,809,698**
$ 6,808,968	**$ 6,795,518**	**$ 7,487,136**	**TOTAL OPERATIONS AND MAINTENANCE**	**$ 6,141,912**	**$ 6,141,912**	**$ 6,176,313**
2,958,637	**3,966,902**	**3,828,400**	**TRANSFERS-BI-STATE BRIDGE FUND**	**3,828,400**	**3,828,400**	**3,828,400**
-	**-**	**900,000**	**CONTINGENCY**	**1,000,000**	**1,000,000**	**1,000,000**
$ 9,767,605	**$ 10,762,420**	**$ 12,215,536**	**TOTAL EXPENDITURES**	**$ 10,970,312**	**$ 10,970,312**	**$ 11,004,713**
$ 1,148,819	$ (1,110,075)	$ (2,322,336)	Change in Fund Balance	$ (1,070,112)	$ (1,070,112)	$ (1,104,513)
$ 11,145,932	**$ 4,274,236**	**$ 2,677,664**	**ENDING FUND BALANCE**	**$ 3,929,888**	**$ 3,929,888**	**$ 3,895,487**
			APPROPRIATIONS			
$ 87,989	**$ 586,076**	**$ 337,380**	**PERSONNEL SERVICES**	**$ 433,542**	**$ 433,542**	**$ 467,943**
$ 126,434	**$ 2,971,651**	**$ 3,490,556**	**MATERIALS & SERVICES**	**$ 3,258,370**	**$ 3,258,370**	**$ 3,258,370**
$ 1,727,155	**$ 1,122,965**	**$ 1,370,000**	**CAPITAL OUTLAY**	**$ 2,450,000**	**$ 2,450,000**	**$ 2,450,000**
$ 2,958,637	**$ 6,081,728**	**$ 6,117,600**	**TRANSFERS**	**$ 3,828,400**	**$ 3,828,400**	**$ 3,828,400**
$ -	**$ -**	**$ 900,000**	**CONTINGENCIES**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**
$ 4,900,215	**$ 10,762,420**	**$ 12,215,536**	**TOTAL APPROPRIATIONS**	**$ 10,970,312**	**$ 10,970,312**	**$ 11,004,713**
$ 11,145,932	**$ 4,274,236**	**$ 2,677,664**	**FUND BALANCE - COMMITTED**	**$ 3,929,888**	**$ 3,929,888**	**$ 3,895,487**
$ 16,046,147	**$ 15,036,656**	**$ 14,893,200**	**TOTAL REQUIREMENTS**	**$ 14,900,200**	**$ 14,900,200**	**$ 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 2 YRS PRIOR FY 2023-24	1YR PRIOR FY 2024-25	ADOPTED BUDGET FY 2025-26	RESOURCES & EXPENDITURES	BUDGET FY 2026-27 PROPOSED	APPROVED	ADOPTED
			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	2,500,000	2,500,000
270,044	-	-	TRANSFER FROM REVENUE FUND	-	-	-
$ 1,139,138	**$ 862,134**	**$ 4,502,000**	**TOTAL REVENUE**	**$ 2,500,000**	**$ 2,500,000**	**$ 2,500,000**
$ 1,139,138	**$ 862,134**	**$ 4,502,000**	**TOTAL RESOURCES**	**$ 2,500,000**	**$ 2,500,000**	**$ 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	2,500,000	2,500,000
$ 5,980,242	**$ 2,649,427**	**$ 4,502,000**	**TOTAL CAPITAL OUTLAY**	**$ 2,500,000**	**$ 2,500,000**	**$ 2,500,000**
$ 8,490,848	**$ 2,649,427**	**$ 4,502,000**	**TOTAL OPERATIONS EXPENDITURES**	**$ 2,500,000**	**$ 2,500,000**	**$ 2,500,000**
$ 8,490,848	**$ 2,649,427**	**$ 4,502,000**	**TOTAL EXPENDITURES**	**$ 2,500,000**	**$ 2,500,000**	**$ 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**	**$ 2,500,000**	**$ 2,500,000**
$ 8,490,848	**$ 2,649,427**	**$ 4,502,000**	**TOTAL APPROPRIATIONS**	**$ 2,500,000**	**$ 2,500,000**	**$ 2,500,000**
$ -	**$ -**	**$ -**	**FUND BALANCE - ASSIGNED**	**$ -**	**$ -**	**$ -**
$ -	**$ -**	**$ -**	**FUND BALANCE - RESTRICTED**	**$ -**	**$ -**	**$ -**
$ 1,139,138	**$ 862,134**	**$ 4,502,000**	**TOTAL REQUIREMENTS**	**$ 2,500,000**	**$ 2,500,000**	**$ 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 2 YRS PRIOR FY 2023-24	HISTORICAL DATA 1YR PRIOR FY 2024-25	ADOPTED BUDGET FY 2025-26	RESOURCES & EXPENDITURES	BUDGET FY 2026-27 PROPOSED	BUDGET FY 2026-27 APPROVED	BUDGET FY 2026-27 ADOPTED
			RESOURCE			
$ -	$ -	$ -	**BEGINNING FUND BALANCE (BUDGETARY BASIS)**	$ -	$ -	$ -
53,448	26,023	20,000	INTEREST INCOME	20,000	20,000	20,000
53,448	26,023	20,000	TOTAL REVENUE	20,000	20,000	20,000
			TRANSFERS			
2,958,637	3,966,902	3,828,400	FROM BRIDGE FUND - 2023 TOLL INCREASE	3,828,400	3,828,400	3,828,400
2,958,637	3,966,902	3,828,400	TOTAL TRANSFERS	3,828,400	3,828,400	3,828,400
$ 3,012,085	**$ 3,992,925**	**$ 3,848,400**	**TOTAL RESOURCES**	**$ 3,848,400**	**$ 3,848,400**	**$ 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	3,848,400	3,848,400
$ 2,708,519	**$ 3,435,331**	**$ 3,848,400**	**TOTAL MATERIAL & SERVICES**	**$ 3,848,400**	**$ 3,848,400**	**$ 3,848,400**
$ 2,708,519	**$ 3,435,331**	**$ 3,848,400**	**TOTAL EXPENDITURES**	**$ 3,848,400**	**$ 3,848,400**	**$ 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**	**$ 3,848,400**	**$ 3,848,400**
$ 2,708,519	**$ 3,435,331**	**$ 3,848,400**	**TOTAL APPROPRIATIONS**	**$ 3,848,400**	**$ 3,848,400**	**$ 3,848,400**
$ 3,012,085	**$ 3,992,925**	**$ 3,848,400**	**TOTAL REQUIREMENTS**	**$ 3,848,400**	**$ 3,848,400**	**$ 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

RESOURCES & EXPENDITURES

HISTORICAL DATA* 2 YRS PRIOR FY 2023-24	HISTORICAL DATA* 1YR PRIOR FY 2024-25	ADOPTED BUDGET FY 2025-26 INCLUDES SUPPLEMENTALS	Estimated Actuals FY 2025-26		BUDGET FY 2026-27 PROPOSED	BUDGET FY 2026-27 APPROVED	BUDGET FY 2026-27 ADOPTED
				RESOURCES			
$ -	$ -	$ -	$ -	**BEGINNING FUND BALANCE (BUDGETARY BASIS)**	$ -	$ -	$ -
-	546,542	668,822	540,382	INTERNAL SERVICES - EXECUTIVE/CONTRACTING	692,701	692,701	693,509
-	139,341	221,450	174,934	INTERNAL SERVICES - COMMUNICATIONS/IT	216,128	216,128	216,531
-	887,389	868,578	967,981	INTERNAL SERVICES - FINANCE/ACCOUNTING/GEN OFFICE	750,783	750,783	754,764
-	141,920	252,650	195,950	INTERNAL SERVICES - HUMAN RESOURCES/PAYROLL	190,360	190,360	191,601
-	127,755	193,000	166,440	INTERNAL SERVICES - INSURANCE/RISK/SAFETY	197,000	197,000	197,000
-	1,176,644	1,344,580	1,288,247	INTERNAL SERVICES - ASSET MANAGEMENT	1,326,418	1,326,418	1,334,620
	-	165,720	-	INTERNAL CHARGES-CPTL DEV & WTRFRNT MGMT	357,686	357,686	359,051
-	66,699	55,000	49,806	REVENUE FROM OUTSIDE SOURCES (BRIDGE AUTHORITY)	55,000	55,000	55,000
-	-	50,000	-	OBDD GRANT - STRATEGIC BUSINESS PLAN UPDATE	75,000	75,000	75,000
-	-	300,000	300,000	PERS CONTRIBUTION - PERS SIDE ACCOUNT	-	-	-
-	-	1,200,000	1,200,000	TRANSFERS IN - FUND PERS SIDE ACCOUNT	-	-	-
-	-	550,000	-	INTERNAL SERVICES - CONTINGENCY (if needed)	550,000	550,000	534,000
-	3,086,290	5,869,800	4,883,740	Current year revenues	4,411,076	4,411,076	4,411,075
$ -	**$ 3,086,290**	**$ 5,869,800**	**$ 4,883,740**	**TOTAL RESOURCES**	**$ 4,411,076**	**$ 4,411,076**	**$ 4,411,075**
				EXPENDITURES			
				EXECUTIVE/CONTRACTING			
				PERSONNEL SERVICES			
$ -	$ 228,347	$ 266,000	$ 294,306	WAGES & SALARIES	$ 323,931	$ 323,931	$ 324,595
-	4,200	-	-	WAGES & SALARIES - COMMISSIONERS	-	-	-
-	82,421	132,100	112,564	TAXES & BENEFITS	125,620	125,620	125,764
$ -	**$ 314,968**	**$ 398,100**	**$ 406,870**	**TOTAL PERSONNEL SERVICES**	**$ 449,551**	**$ 449,551**	**$ 450,359**
				MATERIAL & SERVICES			
-	12,361	22,000	1,806	MAINTENANCE, SUPPLIES, & SERVICES	10,000	10,000	10,000
-	826	10,000	792	TRAVEL & TRAINING	10,000	10,000	10,000
-	18,037	33,150	25,650	DUES & MEMBERSHIPS	33,150	33,150	33,150
-	71,119	100,000	82,740	SECURITY CONTRACT	100,000	100,000	100,000
-	-	15,000	-	PROFESSIONAL SVCS-FEDERAL & STATE ADVOCACY	10,000	10,000	10,000
-	51,001	35,000	16,848	PROFESSIONAL SVCS-LEGAL & OTHER	35,000	35,000	35,000
-	-	125,000	5,676	PROFESSIONAL SVCS-STRATEGIC BUSINESS PLAN UPDATE	120,000	120,000	120,000
$ -	**$ 153,344**	**$ 340,150**	**$ 133,512**	**TOTAL MATERIAL & SERVICES**	**$ 318,150**	**$ 318,150**	**$ 318,150**
$ -	**$ 468,312**	**$ 738,250**	**$ 540,382**	**TOTAL EXCUTIVE/PURCHASING**	**$ 767,701**	**$ 767,701**	**$ 768,509**

				COMMUNICATIONS/IT			
				PERSONNEL SERVICES			
$ -	$ -	$ 23,000	$ 21,304	WAGES & SALARIES	$ 27,030	$ 27,030	$ 27,362
-	202	16,050	13,102	TAXES & BENEFITS	15,098	15,098	15,169
$ -	**$ 202**	**$ 39,050**	**$ 34,406**	**TOTAL PERSONNEL SERVICES**	**$ 42,128**	**$ 42,128**	**$ 42,531**
				MATERIAL & SERVICES			
-	610	18,200	960	MAINTENANCE, SUPPLIES, & SERVICES	5,000	5,000	5,000
-	-	1,000	-	TRAVEL & TRAINING	-	-	-
-	1,205	1,200	-	DUES & MEMBERSHIPS	-	-	-
-	115,811	110,000	107,024	IT	117,000	117,000	117,000
-	40,456	40,000	-	PORT NEWSLETTERS	40,000	40,000	40,000
-	7,365	12,000	32,544	PRESS RELEASES/ADVERTISING/SOCIAL MEDIA	12,000	12,000	12,000
$ -	**$ 165,447**	**$ 182,400**	**$ 140,528**	**TOTAL MATERIAL & SERVICES**	**$ 174,000**	**$ 174,000**	**$ 174,000**
$ -	**$ 165,649**	**$ 221,450**	**$ 174,934**	**TOTAL COMMUNICATIONS**	**$ 216,128**	**$ 216,128**	**$ 216,531**
				FINANCE/ACCOUNTING/GENERAL OFFICE			
				PERSONNEL SERVICES			
$ -	$ 505,435	$ 406,750	$ 481,968	WAGES & SALARIES	$ 357,046	$ 357,046	$ 360,464
-	176,003	148,400	151,240	TAXES & BENEFITS	120,187	120,187	120,750
$ -	**$ 681,438**	**$ 555,150**	**$ 633,208**	**TOTAL PERSONNEL SERVICES**	**$ 477,233**	**$ 477,233**	**$ 481,214**
				MATERIAL & SERVICES			
-	85,000	166,000	166,000	OFFICE LEASE	155,550	155,550	155,550
-	79,223	60,000	58,596	MAINTENANCE, SUPPLIES, & SERVICES	60,000	60,000	60,000
-	7,864	10,000	7,500	TRAVEL & TRAINING	10,000	10,000	10,000
-	7,614	1,500	1,559	DUES & MEMBERSHIPS	1,500	1,500	1,500
-	3,140	12,500	-	PROFESSIONAL SVCS-LEGAL & OTHER	12,500	12,500	12,500
-	63,518	89,000	76,194	PROFESSIONAL SVCS-AUDIT/ACCOUNTING	89,000	89,000	89,000
$ -	**$ 246,359**	**$ 339,000**	**$ 310,773**	**TOTAL MATERIAL & SERVICES**	**$ 328,550**	**$ 328,550**	**$ 328,550**
				CAPITAL OUTLAY			
	$ 18,108	10,000	10,000	CAPITAL PURCHASES	-	-	-
-	**18,108**	**10,000**	**10,000**	**TOTAL CAPITAL OUTLAY**	**-**	**-**	**-**
$ -	**$ 945,905**	**$ 904,150**	**$ 953,981**	**TOTAL FINANCE/ACCOUNTING/HR/GENERAL OFFICE**	**$ 805,783**	**$ 805,783**	**$ 809,764**
				HUMAN RESOURCES/PAYROLL			
				PERSONNEL SERVICES			
$ -	$ 65,309	$ 120,600	$ 87,716	WAGES & SALARIES	$ 82,359	$ 82,359	$ 83,370
-	34,452	59,050	39,218	TAXES & BENEFITS	40,001	40,001	40,231
$ -	**$ 99,761**	**$ 179,650**	**$ 126,934**	**TOTAL PERSONNEL SERVICES**	**$ 122,360**	**$ 122,360**	**$ 123,601**
				MATERIAL & SERVICES			
-	7,627	15,000	3,010	MAINTENANCE, SUPPLIES, & SERVICES	10,000	10,000	10,000
-	11,514	10,000	5,398	TRAVEL & TRAINING	10,000	10,000	10,000
-	199	1,000	-	DUES & MEMBERSHIPS	1,000	1,000	1,000
-	3,837	35,000	31,220	PROFESSIONAL SVCS-LEGAL & OTHER	35,000	35,000	35,000
-	19,402	12,000	28,988	PROFESSIONAL SVCS-OTHER	12,000	12,000	12,000
-	-	1,500,000	1,500,000	PERS BUYDOWN - FUND SIDE ACCOUNT	-	-	-
$ -	**$ 42,579**	**$ 1,573,000**	**$ 1,568,616**	**TOTAL MATERIAL & SERVICES**	**$ 68,000**	**$ 68,000**	**$ 68,000**
$ -	**$ 142,340**	**$ 1,752,650**	**$ 1,695,550**	**TOTAL HR**	**$ 190,360**	**$ 190,360**	**$ 191,601**

				INSURANCE/RISK/SAFETY			
				PERSONNEL SERVICES			
$ -	$ -	$ -	$ -	WAGES & SALARIES	$ -	$ -	$ -
-	1,542	-	-	TAXES & BENEFITS	-	-	-
$ -	**$ 1,542**	**$ -**	**$ -**	**TOTAL PERSONNEL SERVICES**	**$ -**	**$ -**	**$ -**
				MATERIAL & SERVICES			
-	66	1,000	9,332	MAINTENANCE, SUPPLIES, & SERVICES	5,000	5,000	5,000
-	480	1,000	100	TRAVEL & TRAINING	1,000	1,000	1,000
-	-	1,000	-	DUES & MEMBERSHIPS	1,000	1,000	1,000
-	144,592	190,000	157,008	INSURANCE	190,000	190,000	190,000
$ -	**$ 145,138**	**$ 193,000**	**$ 166,440**	**TOTAL MATERIAL & SERVICES**	**$ 197,000**	**$ 197,000**	**$ 197,000**
$ -	**$ 146,680**	**$ 193,000**	**$ 166,440**	**TOTAL INSURANCE/RISK/SAFETY**	**$ 197,000**	**$ 197,000**	**$ 197,000**
				ASSET MANAGEMENT			
				PERSONNEL SERVICES			
$ -	$ 701,849	$ 790,000	$ 790,000	WAGES & SALARIES	$ 858,172	$ 858,172	$ 864,957
-	276,177	361,280	361,280	TAXES & BENEFITS	276,745	276,745	278,163
$ -	**$ 978,026**	**$ 1,151,280**	**$ 1,151,280**	**TOTAL PERSONNEL SERVICES**	**$ 1,134,918**	**$ 1,134,918**	**$ 1,143,120**
				MATERIAL & SERVICES			
-	1,296	15,000	-	SHOP SUPPLIES	15,000	15,000	15,000
-	2,157	1,000	4,146	DUES & MEMBERSHIPS	1,000	1,000	1,000
-	21,953	30,000	26,940	GASOLINE	35,000	35,000	35,000
-	239	7,800	-	INSURANCE	2,500	2,500	2,500
-	21,508	18,000	21,822	VEHICLE/EQUIPMENT MAINTENANCE	23,000	23,000	23,000
-	-	6,500	-	PHONES	-	-	-
-	13,603	5,000	22,760	MISCELLANEOUS	5,000	5,000	5,000
-	705	2,000	1,522	TRAVEL & TRAINING	2,000	2,000	2,000
-	11,682	18,000	16,680	UTILITIES	18,000	18,000	18,000
-	-	5,000	-	PROFESSIONAL SVCS-LEGAL & OTHER	5,000	5,000	5,000
$ -	**$ 73,143**	**$ 108,300**	**$ 93,870**	**TOTAL MATERIAL & SERVICES**	**$ 106,500**	**$ 106,500**	**$ 106,500**
				CAPITAL OUTLAY			
$ -	$ 63,683	85,000	43,097	CAPITAL PURCHASES	85,000	85,000	85,000
-	**63,683**	**85,000**	**43,097**	**TOTAL CAPITAL OUTLAY**	**85,000**	**85,000**	**85,000**
$ -	**$ 1,114,852**	**$ 1,344,580**	**$ 1,288,247**	**TOTAL ASSET MANAGEMENT**	**$ 1,326,418**	**$ 1,326,418**	**$ 1,334,620**
				CAPITAL DEVELOPMENT			
				PERSONNEL SERVICES			
$ -	$ -	$ 91,600	$ 91,600	WAGES & SALARIES	$ 234,267	$ 234,267	$ 235,389
-	-	64,120	$ 64,120	TAXES & BENEFITS	102,419	102,419	102,662
$ -	**$ -**	**$ 155,720**	**$ 155,720**	**TOTAL PERSONNEL SERVICES**	**$ 336,686**	**$ 336,686**	**$ 338,051**
				MATERIAL & SERVICES			
-	-	1,000	$ 1,000	OFFICE SUPPLIES	1,000	1,000	1,000
-	-	1,000	$ 1,000	DUES & MEMBERSHIPS	1,000	1,000	1,000
-	-	3,000	$ 3,000	MISCELLANEOUS	3,000	3,000	3,000
-	-	3,000	$ 3,000	TRAVEL & TRAINING	14,000	14,000	14,000
-	-	2,000	$ 2,000	PROFESSIONAL SVCS-LEGAL & OTHER	2,000	2,000	2,000
$ -	**$ -**	**$ 10,000**	**$ 10,000**	**TOTAL MATERIAL & SERVICES**	**$ 21,000**	**$ 21,000**	**$ 21,000**
$ -	**$ -**	**$ 165,720**	**$ 165,720**	**TOTAL CAPITAL DEVELOPMENT**	**$ 357,686**	**$ 357,686**	**$ 359,051**
$ -	**$ 2,983,738**	**$ 5,319,800**	**$ 4,985,253**	**TOTAL OPERATING EXPENDITURES**	**$ 3,861,076**	**$ 3,861,076**	**$ 3,877,075**

-	-	540,000	-	CONTINGENCY	550,000	550,000	534,000
$ -	**$ 2,983,738**	**$ 5,859,800**	**$ 4,985,253**	**TOTAL EXPENDITURES**	**$ 4,411,076**	**$ 4,411,076**	**$ 4,411,075**
$ -	$ 102,552	$ 10,000	$ (101,514)	Change in Fund Balance	$ -	$ -	$ -
$ -	**$ 102,552**	**$ 10,000**	**$ (101,514)**	**ENDING FUND BALANCE**	**$ -**	**$ -**	**$ -**
				*****APPROPRIATIONS*****			
$ -	**$ 2,075,937**	**$ 2,323,230**	**$ 2,352,698**	**PERSONNEL SERVICES**	**$ 2,562,876**	**$ 2,562,876**	**$ 2,578,875**
$ -	**$ 826,010**	**$ 2,735,850**	**$ 2,413,738**	**MATERIALS & SERVICES**	**$ 1,213,200**	**$ 1,213,200**	**$ 1,213,200**
$ -	**$ 81,791**	**$ 95,000**	**$ 53,097**	**CAPITAL OUTLAY**	**$ 85,000**	**$ 85,000**	**$ 85,000**
$ -	**$ -**	**$ 540,000**	**$ -**	**CONTINGENCIES**	**$ 550,000**	**$ 550,000**	**$ 534,000**
$ -	**$ 2,983,738**	**$ 5,694,080**	**$ 4,819,533**	**TOTAL APPROPRIATIONS**	**$ 4,411,076**	**$ 4,411,076**	**$ 4,411,075**
$ -	**$ 102,552**	**$ 175,720**	**$ 64,207**	**ENDING FUND BALANCE - UNASSIGNED**	**$ -**	**$ -**	**$ -**
$ -	**$ 3,086,290**	**$ 5,869,800**	**$ 4,883,740**	**TOTAL REQUIREMENTS**	**$ 4,411,076**	**$ 4,411,076**	**$ 4,411,075**

*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

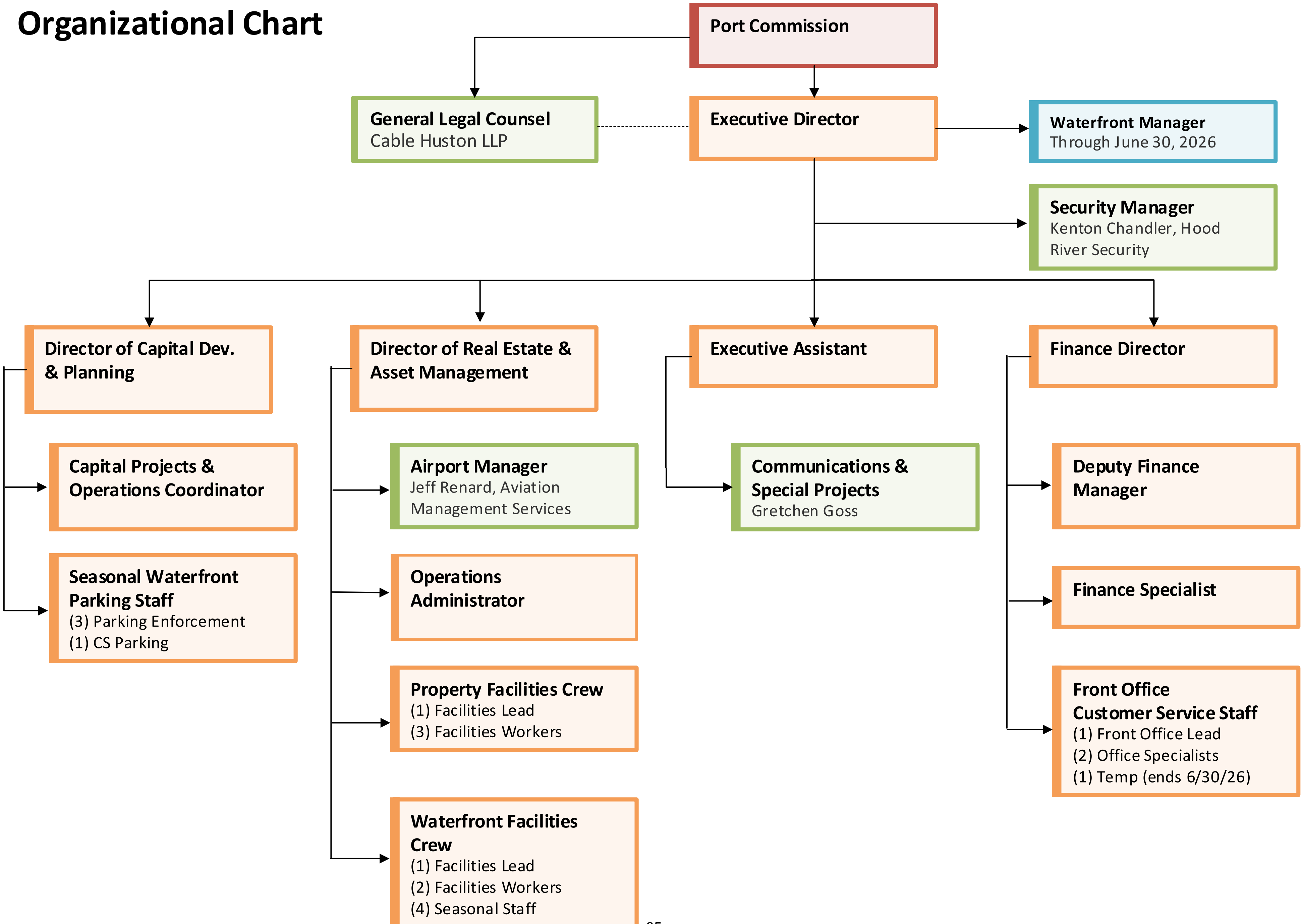
HISTORICAL DATA 2 YRS PRIOR FY 2023-24	HISTORICAL DATA 1YR PRIOR FY 2024-25	ADOPTED BUDGET FY 2025-26	RESOURCES & EXPENDITURES	BUDGET FY 2026-27 PROPOSED	BUDGET FY 2026-27 APPROVED	BUDGET FY 2026-27 ADOPTED
			RESOURCE			
			BEGINNING FUND BALANCE (BUDGETARY BASIS)			
-	-	-	**Big 7**	-	-	-
-	-	-	**Halyard**	-	-	-
-	-	-	**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	2,500	2,500
-	-	-	Halyard	25,362	25,362	25,362
-	-	-	Jensen	38,433	38,433	38,433
-	-	-	Timber Incubator	6,204	6,204	6,204
-	-	-	205 Wasco Loop	5,000	5,000	5,000
-	-	-	200 Wasco Court	12,500	12,500	12,500
-	-	-	211 Wasco Court	12,500	12,500	12,500
-	-	-	TOTAL REVENUE	102,499	102,499	102,499
$ -	$ -	$ -	**TOTAL RESOURCES**	$ 102,499	$ 102,499	$ 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	$ 2,500	$ 2,500
-	-	-	Halyard	25,362	25,362	25,362
-	-	-	Jensen	38,433	38,433	38,433
-	-	-	Timber Incubator	6,204	6,204	6,204
-	-	-	205 Wasco Loop	5,000	5,000	5,000
-	-	-	200 Wasco Court	12,500	12,500	12,500
-	-	-	211 Wasco Court	12,500	12,500	12,500
$ -	$ -	$ -	TOTAL ENDING FUND BALANCE	$ 102,499	$ 102,499	$ 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:	$ 2,131,224
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:	$ 218,210
Total proposed payroll authorization:	$ 2,400,315
Modeled increase over prior year (including COLA and contingency):	*6.43%*

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:	175,878
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:	253,061
Value-Based Compensation Program reflects program participation:	48,006
Benefits contingency included for flexibility during the fiscal year:	75,504
Total forecasted taxes and benefits	878,553
Decrease from FY 2025–26 Adopted Benefits Budget	*-18.26%*

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	26.0			24.0		

PERSONNEL AND BENEFITS DISTRIBUTED BY FUND:

TOTAL PERSONNEL AND BENEFITS	
FY 2025-26	$ 3,330,217
FY 2026-27	$ 3,278,868
Decrease in budget	$ (51,349)
Percent decrease in budget	-1.5%

	Budget	
	FY 2025-26	FY 2026-27
General Fund	$ 616,434	$ -
Revenue Fund	-	-
Bridge Repair Fund	-	-
Bridge Fund	212,962	429,693
Bridge Replacement Fund	-	-
Administration Fund	2,500,821	2,849,175
All Funds	$ 3,330,217	$ 3,278,868

PERS CONTRIBUTION RATES	Tier 1/2	Tier 3
PERS FY 2025-27	18.70%	13.96%
PERS Rate Change as a %	1.2%	-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					Capital Projects For FY 26-27				
Requirements					Resources				
Facility	Budget Year	Department	Project Title	Estimate	Amount	Source	Net to Cash	Cash Source	Purpose
4100	26/27	GF-Airport	South Apron T-Hangars/Turf Taxilane - Final	$150,000	$ 85,000.00	n/a	($65,000)	Cash Reserves	Revenue Creation
4100	26/27	GF-Airport	Jeanette Rd. improvements	$98,000	$ -	n/a	($98,000)	Cash Reserves	Revenue Creation
4100	26/27	GF-Airport	Terminal Building	$689,200	$ 650,400.00	n/a	($38,800)	Cash Reserves	Safety
2500	26/27	Bridge	Right of Way Appraisals	$20,000	$ -	n/a	($20,000)	Toll Revenue	Bridge Replacement
2500	26/27	Bridge	Miscellaneous Painting/Steel Repairs	$1,300,000	$ -	n/a	($1,300,000)	Toll Revenue	Maintain Revenue
2500	26/27	Bridge	Embankment Slough Repairs	$200,000	$ -	n/a	($200,000)	Toll Revenue	Maintain Revenue
2500	26/27	Bridge	Deck Welding (annual)	$100,000	$ -	n/a	($100,000)	Toll Revenue	Maintain Revenue
2500	26/27	Bridge	Replace bolts & guard rails segments	$60,000	$ -	n/a	($60,000)	Toll Revenue	Maintain Revenue
2500	26/27	Bridge	M&E Inspections	$85,000	$ -	n/a	($85,000)	Toll Revenue	Maintain Revenue
2500	26/27	Bridge	Lubricate Wire Ropes (annual)	$50,000	$ -	n/a	($50,000)	Toll Revenue	Maintain Revenue
2500	26/27	Bridge	Miscellaneous Additional Repairs and Maintenance	$370,000	$ -	n/a	($370,000)	Toll Revenue	Maintain Revenue
2500	26/27	Bridge	Operational Manuals and Training	$155,000	$ -	n/a	($155,000)	Toll Revenue	Maintain Revenue
2500	26/27	Bridge	Upgrade BreezeBy for phone customer service	$35,000	$ -	n/a	($35,000)	Toll Revenue	Maintain Revenue
2500	26/27	Bridge	Interoperability with WSDOT	$75,000	$ -	n/a	($75,000)	Toll Revenue	Maintain Revenue
5100	26/27	GF-Marina Basin	6(f) Research Study Marina Basin	$20,000	$ 20,000.00	Bridge Replacement	$0	Cash Reserves	Bridge Replacement
5100	26/27	GF-Marina Basin	Marina Green Park Placeholder	$10,000	$ -	n/a	($10,000)	Cash Reserves	Maintain waterfront assets
3101	26/27	GF-Industrial	Big 7 Drainage and Grading Corrections	$150,000	$ -	n/a	($150,000)	Cash Reserves	Maintain Revenue
3101	26/27	GF-Industrial	Big 7 Sealant & Penetration Repairs	$45,000	$ -	n/a	($45,000)	Lease Revenue	Maintain Revenue
3101	26/27	GF-Industrial	Big 7 Perimeter French Drain	$180,000	$ -	n/a	($180,000)	Lease Revenue	Maintain Revenue
3101	26/27	GF-Industrial	Big 7 East Retaining Wall Repair	$80,000	$ -	n/a	($80,000)	Lease Revenue	Maintain Revenue
3101	26/27	GF-Industrial	Big 7 Structural Engineer & Crack Repairs	$75,000	$ -	n/a	($75,000)	Lease Revenue	Maintain Revenue
3110	26/27	GF-Industrial	Halyard Placeholder	$80,000	$ -	n/a	($80,000)	Lease Revenue	Maintain Revenue
3120	26/27	GF-Industrial	Jensen Roof	$760,000	$ -	n/a	($760,000)	Lease Revenue	Maintain Revenue
3150	26/27	GF-Industrial	Wasco Placeholder	$15,000	$ -	n/a	($15,000)	Lease Revenue	Maintain Revenue
3160	26/27	GF-Industrial	Wasco II Admin Remodel	$885,000	$ 885,000.00	Bridge Replacement	$0	Lease Revenue	Maintain Revenue
3210	26/27	GF-Industrial	Roundabout Phase I	$1,000,000	$ -	n/a	($1,000,000)	Cash Reserves	Safety
3210	26/27	GF-Industrial	Realignment of 1st Street	$550,000	$ 440,000.00	Capital Grants	($110,000)	Cash Reserves	Safety
6101	26/27	GF-Waterfront Rec	Event Site Dock - safety resize	$45,000	$ -	n/a	($45,000)	Cash Reserves	Safety
6201	26/27	GF-Waterfront Rec	Marina Beach Signage (x 2)	$30,000	$ 30,000.00	Grant TBD	$0	Cash Reserves	Maintain waterfront assets
6101	26/27	GF-Waterfront Rec	Event Site Landscaping	$20,000	$ 20,000.00	Grant TBD	$0	Cash Reserves	Maintain waterfront assets
6102	26/27	GF-Waterfront Rec	Nichols Landscaping	$20,000	$ 20,000.00	Grant TBD	$0	Cash Reserves	Maintain waterfront assets
6102	26/27	GF-Waterfront Rec	Nichols Seawall - Pavement Repair	$100,000	$ -	n/a	($100,000)	Cash Reserves	Safety
NA	26/27	Admin Fund-Maintenance	Vehicles	$85,000	$ -	n/a	($85,000)	Cash Reserves	Reduce Expenses

Total Capital Outlay	$7,537,200	$ 2,150,400.00	($5,386,800)
General Fund (GF)	$5,002,200		($2,091,800)
Bridge Fund	$2,450,000		($2,450,000)
Administration Fund	$85,000		($85,000)
Total Capital Outlay by Fund	$7,537,200		($4,626,800) Use of Port reserves/revenues
Not shown above - Replacement Bridge	$2,500,000		
Total as shown in Budget for Capital Outlay	$10,037,200		

2500	Existing Bridge
3101	Big 7, 616 Industrial St, Hood River
3110	Halyard Bldg, 707 Portway, Hood River
3120	Jensen Bldg, 400 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

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 Before Capital Outlay	Other Sources	Capital Outlay	Special Payments	Debt Service	Required Transfers	Other Transfers	Change in Fund Balance (does not include contingency)
Bridge Fund	$ 9,900,200	$ 467,943	$ 3,258,370	$ 6,173,887	$ -	$ 2,450,000	$ -	$ -	$ (3,828,400)	$ -	$ (104,513)
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	-	760,000	-	-	-	-	(432,498)
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)
Total Industrial Properties	2,772,711	-	2,322,650	450,061	1,940,000	3,820,000	-	-	-	-	(1,429,939)
Marina West	46,700	-	43,219	3,481	-	-	-	-	-	-	3,481
Marina East	33,048	-	69,343	(36,295)	-	-	-	-	-	-	(36,295)
Port Building	155,550	-	155,550	0	-	-	-	-	-	-	0
Marina Property Redevelopment	-	-	85,500	(85,500)	-	-	-	-	-	-	(85,500)
Total Commercial Properties	235,298	-	353,612	(118,314)	-	-	-	-	-	-	(118,314)
Airport	374,400	-	543,680	(169,280)	735,400	937,200	-	-	-	-	(371,080)
Marina Basin	508,300	-	653,604	(145,304)	27,000	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	$ 5,020,209	$ 55,000	$ 4,895,339	$ 69,870	$ 2,722,950	$ 5,002,200	$ 71,000	$ 70,000	$ -	$ -	$ (2,350,380)
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	$ 3,822,075	$ 2,578,875	$ 1,213,200	$ 30,000	$ 55,000	$ 85,000	$ -	$ -	$ -	$ -	$ 0
Capital Resesrve Fund	$ 102,499	$ -	$ -	$ 102,499	$ -	$ -	$ -	$ -	$ -	$ -	$ 102,499
Total all Funds	$ 18,864,984	$ 3,101,819	$ 13,215,309	$ 2,547,856	$ 5,277,950	$ 10,037,200	$ 71,000	$ 70,000	$ -	$ -	$ (2,352,394)

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 224-2025. 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			
			PERSONNEL SERVICES			
$ 61,715			WAGES - EXISTING BRIDGE			
26,273			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	BUDGET FY 2024-25 *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**			
$ 303,566			**ENDING FUND BALANCE**			
			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**			

HISTORICAL DATA * 2YR PRIOR * FY 2023-24	* 1YR PRIOR * NA	ADOPTED BUDGET NA	EXPENDITURES	BUDGET FY 2024-25 *PROPOSED	* APPROVED	*ADOPTED
			TOLL BRIDGE			
			PERSONNEL SERVICES			
$ 784,684			WAGES & SALARIES			
359,541			TAXES & BENEFITS			
$ 1,144,225			TOTAL PERSONNEL SERVICES			
			MATERIALS & SERVICES			
17,777			ALL UTILITIES			
-			FIXED MAINTENANCE			
391,292			INSURANCE			
361,139			PROFESSIONAL SERVICES -Other			
-			PROFESSIONAL SERVICES -Legal			
262,893			CREDIT CARD PROCESSING			
45,435			TRANSPONDER WRITE-OFF			
8,523			MISCELLANEOUS REPAIRS & PURCHASES			
$ 1,087,059			TOTAL MATERIALS & SERVICES			
			CAPITAL OUTLAY			
191,995			CAPITAL PURCHASES AND IMPROVEMENTS			
$ 2,423,279			**TOTAL TOLL BRIDGE**			
			INDUSTRIAL BUILDINGS			
			******Big 7 Building******			
			PERSONNEL SERVICES			
54,319			WAGES & SALARIES			
22,729			TAXES & BENEFITS			
$ 77,048			TOTAL PERSONNEL SERVICES			
			MATERIALS & SERVICES			
63,651			ALL UTILITIES			
25,417			FIXED MAINTENANCE			
17,115			INSURANCE			
8,446			PROPERTY TAX			
13,643			PROFESSIONAL SERVICES-Design & Engineering			
-			PROFESSIONAL SERVICES-Legal			
53,548			MISCELLANEOUS REPAIRS & PURCHASES			
$ 181,820			TOTAL MATERIALS & SERVICES			
			CAPITAL OUTLAY			
14,733			CAPITAL IMPROVEMENTS			
$ 273,601			**TOTAL BIG 7 BUILDING**			
			******Jensen Property******			
			PERSONNEL SERVICES			
62,766			WAGES & SALARIES			
26,162			TAXES & BENEFITS			
$ 88,928			TOTAL PERSONNEL SERVICES			
			MATERIALS & SERVICES			
105,539			ALL UTILITIES			
16,038			FIXED MAINTENANCE			
10,802			INSURANCE			
42,908			PROPERTY TAX			
1,800			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			
			DEBT SERVICE			
1,637,007			PRINCIPAL & INTEREST			
$ 1,917,510			**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			

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******			
			PERSONNEL SERVICES			
50,667			WAGES & SALARIES			
21,290			TAXES & BENEFITS			
$ 71,957			TOTAL PERSONNEL SERVICES			
			MATERIALS & SERVICES			
34,688			ALL UTILITIES			
19,202			FIXED MAINTENANCE			
7,478			INSURANCE			
31,021			PROPERTY TAX			
3,578			PROFESSIONAL SERVICES-Design & Engineering			
2,095			MISCELLANEOUS REPAIRS & PURCHASES			
$ 98,062			TOTAL MATERIALS & SERVICES			
$ 170,019			**TOTAL WASCO STREET BUSINESS PARK**			
			******HANEL LOWER MILL******			
			PERSONNEL SERVICES			
31,190			WAGES & SALARIES			
12,474			TAXES & BENEFITS			
$ 43,664			TOTAL PERSONNEL SERVICES			
			MATERIALS & SERVICES			
3,316			ALL UTILITIES			
839			FIXED MAINTENANCE			
839			INSURANCE			
8,087			PROFESSIONAL SERVICES-Design & Engineering			
-			PROFESSIONAL SERVICES-Legal			
969			MISCELLANEOUS REPAIRS & PURCHASES			
$ 14,050			TOTAL MATERIALS & SERVICES			
			CAPITAL OUTLAY			
239,256			CAPITAL IMPROVEMENTS			
$ 296,970			**TOTAL HANEL LOWER MILL**			
$ 3,438,384			**TOTAL INDUSTRIAL BUILDINGS**			
			COMMERCIAL BUILDINGS			
			******State DMV Office Building******			
			PERSONNEL SERVICES			
25,221			WAGES			
10,554			BENEFITS			
$ 35,775			TOTAL PERSONNEL SERVICES			
			MATERIALS & SERVICES			
7,281			ALL UTILITIES			
2,406			FIXED MAINTENANCE			
1,787			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			

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			
			CAPITAL OUTLAY			
197,144			CAPITAL IMPROVEMENTS			
$ 339,727			**TOTAL WATERFRONT INDUSTRIAL LAND**			
			WATERFRONT RECREATION			
			******Event Site ******			
			PERSONNEL SERVICES			
92,305			WAGES			
33,048			BENEFITS			
$ 125,353			TOTAL PERSONNEL SERVICES			
			MATERIALS & SERVICES			
29,506			ALL UTILITIES			
11,495			FIXED MAINTENANCE			
4,112			INSURANCE			
3,845			PROFESSIONAL SERVICES-Design & Engineering			
23,752			MISCELLANEOUS REPAIRS & PURCHASES			
$ 72,710			TOTAL MATERIALS & SERVICES			
			CAPITAL OUTLAY			
4,481			CAPITAL IMPROVEMENTS			
$ 4,481			TOTAL CAPITAL OUTLAY			
$ 202,544			**TOTAL WATERFRONT EVENT SITE**			
			******Hook/Spit/Nichols*******			
			PERSONNEL SERVICES			
47,698			WAGES & SALARIES			
20,981			TAXES & BENEFITS			
$ 68,679			TOTAL PERSONNEL SERVICES			
			MATERIALS & SERVICES			
28,894			ALL UTILITIES			
5,843			NICHOLS MAINTENANCE			
8,087			HOOK/SPIT MAINTENANCE			
864			PROFESSIONAL SERVICES-Design & Other			
-			PROFESSIONAL SERVICES-Legal			
9,085			NICHOLS MISCELLANEOUS PURCHASES			
19,519			HOOK/SPIT MISCELLANEOUS PURCHASES			
$ 72,292			TOTAL MATERIAL & SERVICES			
$ 140,971			**TOTAL HOOK/SPIT/NICHOLS**			
			******Marina Park******			
			PERSONNEL SERVICES			
143,286			WAGES & SALARIES			
63,299			TAXES & BENEFITS			
$ 206,585			TOTAL PERSONNEL SERVICES			
			MATERIALS & SERVICES			
9,647			ALL UTILITIES			
13,677			FIXED MAINTENANCE			
4,430			INSURANCE			
1,703			PROFESSIONAL SERVICES-Design & Engineering			
15,880			MISCELLANEOUS REPAIRS & PURCHASES			
$ 45,337			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
			CAPITAL OUTLAY			
9,876			CAPITAL IMPROVEMENTS			
$ 261,798			**TOTAL MARINA PARK**			
$ 605,313			**TOTAL WATERFRONT RECREATION**			
			MARINA			
			PERSONNEL SERVICES			
138,722			WAGES & SALARIES			
63,822			TAXES & BENEFITS			
$ 202,544			TOTAL PERSONNEL SERVICES			
			MATERIALS & SERVICES			
41,844			ALL UTILITIES			
19,947			FIXED MAINTENANCE			
9,127			INSURANCE			
1,605			PROPERTY TAX			
5,000			PROFESSIONAL SERVICES- Other/Sheriff			
-			PROFESSIONAL SERVICES-Legal			
30,633			MISCELLANEOUS REPAIRS & PURCHASES			
$ 108,156			TOTAL MATERIALS & SERVICE			
			CAPITAL OUTLAY			
-			CAPITAL IMPROVEMENTS			
			DEBT			
93,913			PRINCIPAL & INTEREST			
$ 404,613			**TOTAL MARINA**			
			AIRPORT			
			PERSONNEL SERVICES			
130,501			WAGES & SALARIES			
55,600			TAXES & BENEFITS			
$ 186,101			TOTAL PERSONNEL SERVICES			
			MATERIALS & SERVICES			
49,137			ALL UTILITIES			
35,792			FIXED MAINTENANCE			
16,361			INSURANCE			
6,007			PROPERTY TAX			
56,405			PROFESSIONAL SERVICES-Design & Engineering			
-			PROFESSIONAL SERVICES-Legal			
21,460			MISCELLANEOUS REPAIRS & PURCHASES			
$ 185,162			TOTAL MATERIALS & SERVICES			
			CAPITAL OUTLAY			
54,721			CAPITAL IMPROVEMENTS			
$ 425,984			**TOTAL AIRPORT**			
			ADMINISTRATION			
			MATERIALS & SERVICES			
131,084			UNALLOCATED PURCHASES			
-			NSF CHECKS-BAD DEBT			
4,851			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			
			CAPITAL OUTLAY			
109,995			CAPITAL PURCHASES			
$ 390,667			**TOTAL ADMINISTRATION**			
			MAINTENANCE			
			MATERIALS & SERVICES			
-			PROFESSIONAL SERVICES			
24,648			INSURANCE			
59,459			UNALLOCATED PURCHASES			
38,894			MACHINERY MAINTENANCE			
$ 123,001			TOTAL MATERIALS & SERVICES			
			CAPITAL OUTLAY			
27,148			CAPITAL PURCHASES			
$ 150,149			**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**			

APPENDIX B

- Notice of Budget Committee Meeting Affidavit
- LB-1 – Notice of Budget Hearing
- Notice of Budget Hearing Affidavit
- Resolution Adopting the Budget; Imposing and Categorizing Tax
- LB-50 – Notice of Property Tax

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Port of Hood River, Hood River County, will be held to discuss the budget for the fiscal year July 1, 2026, to June 30, 2027. The meeting will take place on May 5, 2026, at 1:30 p.m. at the Port of Hood River meeting room, located at 1000 E Port Marina Drive, Hood River, Oregon 97031.

The purpose of the meeting is to receive the budget message and to take public comment on the proposed budget. This is a public meeting where deliberation of the Budget Committee will occur. Any person may attend and discuss the proposed programs with the committee.

A copy of the budget document may be inspected or obtained on or after May 1, 2026, at the Port administrative offices, 1000 E Port Marina Drive, Hood River, Oregon, between the hours of 9:00 a.m. and 5:00 p.m.

Apr. 22, 2026

#2913

Affidavit of Publication

STATE OF OREGON, { SS

County of Hood River

I, Lisa Kawachi, being first duly sworn, depose and say that I am the principal clerk of the Columbia Gorge News, a newspaper of general circulation, published in the state of Oregon and county of Hood River, that I know from my personal knowledge that the **Notice of Budget Committee Meeting,** a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for each of one consecutive weeks in the following issues:

April 22, 2026

Lisa Kawachi

Subscribed and sworn to before me this 22nd day of April 2026

Shirley Ann Ringlbauer

Notary Public for Oregon

My commission expires 8-28-27

OFFICIAL STAMP
SHIRLEY ANN RINGLBAUER
NOTARY PUBLIC - OREGON
COMMISSION NO. 1040309
MY COMMISSION EXPIRES AUG. 28, 2027

Affidavit of Publication

STATE OF OREGON, {SS
County of Hood River

I, Chelsea Marr, being first duly sworn, depose and say that I am the publisher of the Columbia Gorge News, a newspaper of general circulation, published in the state of Oregon and county of Hood River, that I know from my personal knowledge that the **Notice of Budget Hearing,** a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for each of one consecutive weeks in the following issues:
June 3, 2026

Subscribed and sworn to before me this 3rd day of June 2026

Notary Public for Oregon
My commission expires 8-28-27

OFFICIAL STAMP
SHIRLEY ANN RINGLBAUER
NOTARY PUBLIC - OREGON
COMMISSION NO. 1040309
MY COMMISSION EXPIRES AUG. 28, 2027

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Port of Hood River Commission will be held on June 16, 2026 at 5:00 pm at the Port Office Marina Center Board Room at 1000 E. Port Marina Drive, Hood River, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the Port of Hood River Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Port Office at 1000 E. Port Marina Drive, Hood River, between the hours of 9 a.m. and 5 p.m, Monday - Friday. The budget may also be viewed online at www.portofhoodriver.com. This budget is for an annual budget period ending June 30, 2027.

Contact: Debbie Smith-Wagar   Telephone: 541.386.6651   Email: dsmith-wagar@portofhoodriver.com

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount FY 2024-25	Adopted Budget FY 2025-26	Approved Budget FY 2026-27
Beginning Fund Balance/Net Working Capital	12,044,217	18,500,000	19,500,000
Tolls	9,347,303	9,476,200	9,476,200
Lease Income	2,426,769	2,748,300	2,945,009
User fees	3,585,191	5,716,900	727,300
Marina	419,550	409,500	454,500
Airport	306,668	317,200	374,400
Grant Income and Other Sources	7,030,525	6,162,660	9,969,975
Property Sales	22,770	8,000,000	20,550
Other Debt	0	0	0
Interest Income	587,818	702,000	550,000
Interfund Transfers	6,081,728	7,028,400	3,828,400
All Other Resources Except Property Taxes	41,852,539	59,061,160	47,846,334
Property Taxes Estimated to be Received	99,069	100,000	102,000
Total Resources	41,951,608	59,161,160	47,948,334

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	2,836,203	3,061,250	3,051,418
Materials and Services	10,750,965	14,718,650	13,165,309
Capital Outlay	4,447,476	12,557,000	9,277,200
Debt Service	90,338	95,000	70,000
Interfund Transfers	6,081,728	7,028,400	3,828,400
Contingencies	0	12,100,000	2,100,000
Special Payments	0	71,000	71,000
Unappropriated Ending Balance and Reserved for Future Expenditure	17,744,898	9,529,860	16,385,007
Total Requirements	41,951,608	59,161,160	47,948,334

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM

Name of Organizational Unit or Program FTE for that unit or program			
Toll Bridge	13,411,847	15,737,536	13,470,312
FTE	11.8	6.2	7.5
Industrial Buildings	1,687,850	2,871,975	3,539,909
FTE	4.5	4.7	6.1
Commercial Buildings	386,711	935,594	303,612
FTE	2.3	1.7	1.7
Waterfront Recreation	461,128	865,139	774,116
FTE	3.5	2.6	2.1
Marina Basin	585,587	984,886	753,604
FTE	2.0	4.6	3.1
Airport	618,583	2,701,036	1,480,880
FTE	2.0	1.4	1.4
Land	373,974	1,738,016	1,842,741
FTE	1.0	1.2	1.2
Parking	261,961	1,777,118	517,676
FTE	2.5	3.6	1.9
Unallocated/Internal Service Expenses	337,341	14,991,600	5,052,077
Unappropriated Ending Balance and Reserved for Future Expenditure	17,744,898	9,529,860	16,385,007
Pass through transfers	6,081,728	7,028,400	3,828,400
Total Requirements	41,951,608	59,161,160	47,948,334
Total FTE	29.6	26.0	25.0

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

The Port of Hood River has redesigned its funds and departments to provide better financial transparency. As part of this restructuring, an internal service fund was added to the Port. An internal service fund helps track overhead, but when taken as a whole the appropriations in the new fund will be doubled as the individual departments also show the cost of reimbursing the fund for services. Other notable items in the budget include the Bridge Replacement Fund, which still has about $4.5 million in unspent grant funds. This fund will be eliminated as soon as the grants funds are expended. Personnel costs will depict a 2.6% COLA (cost of living adjustment).

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit .0332 per $1,000)	.0332	.0332	.0332
Local Option Levy			
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1, 2026	Estimated Debt Authorized, But Not Incurred on July 1, 2026
General Obligation Bonds	$0	$0
Other Bonds	$0	$0
Other Borrowings	$130,000	$0
Total	$130,000	$0

June 3, 2026   #2944

PORT OF HOOD RIVER

Resolution No. 2025-26-28

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Commissioners of the Port of Hood River hereby adopts the budget for fiscal year 2026-27 in the total of **$41,937,587** now on file at the Port office, 1000 E Port Marina Drive, Hood River Oregon.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2026, and for the purposes as shown in Exhibit A are hereby appropriated.

IMPOSING THE TAX

BE IT RESOLVED that the Board of Commissioners of the Port of Hood River hereby imposes the taxes provided for in the adopted budget:

(1) at the rate of $.0332 per $1000 of assessed value for operations and that these taxes are hereby imposed and categorized for tax year 2026-27 upon the assessed value of all taxable property within the district as follows:

CATEGORIZING THE TAX

General Government Limitation

General Fund.........$.0332/$1000

The above resolution statements were approved and declared adopted on this 16th day of June 2026.

Signed by:
Heather Gehring
BFA85189B16A4EE...

Heather Gehring, President

ATTEST:
Signed by:
Kristi Chapman
00DEADE439F8421...

Kristi Chapman, Secretary

EXHIBIT A
FY 2026-27 APPROPRIATIONS

General Fund

Personnel Services..........	$	55,000
Materials & Services.......	$	4,895,339
Capital Outlay..............	$	5,002,200
Special Payments.........	$	71,000
Debt Service.................	$	70,000
Contingency................	$	550,000
Total	$	10,643,539

Bridge Fund

Personnel Services..........	$	467,943
Materials & Services.......	$	3,258,370
Capital Outlay..............	$	2,450,000
Transfers	$	3,828,400
Contingency................	$	1,000,000
Total	$	11,004,713

Bridge Replacement Fund

Capital Outlay..............	$	2,500,000
Total	$	2,500,000

Bi-State Bridge Replacement Fund

Materials & Services.......	$	3,848,400
Total	$	3,848,400

Administration Fund

Personnel Services..........	$	2,578,875
Materials & Services.......	$	1,213,200
Capital Outlay..............	$	85,000
Contingency................	$	534,000
Total	$	4,411,075

Total Appropriations, All Funds	**$**	**32,407,727**
Reserve for Future Expenditure, All Funds	**$**	**9,529,860**
TOTAL ADOPTED BUDGET	***$***	***41,937,587***