

Last Revised : 4/22/26

	Draft Audit QB OL Bal 06/30/25	QB OL Bal 03/31/26	10/22/25 Approved Adjd TI 25Q1	04/22/26 Proposed Adj 25Q3	04/22/26 Proposed Adjd TI 25Q3
<b>INCOME</b>					
<b>2400 COMMERCIAL REVENUE</b>					
2401 Commercial Fees Additional	107,801	97,215	0	120,000	120,000
2402 Commercial Hoist Leases	224,460	199,260	294,000	(44,000)	250,000
2403 Commercial Leases	370,653	285,866	500,000	(120,000)	380,000
2407 Commercial Utilities	21,321	14,757	25,000	(5,000)	20,000
2408 Concessions Leases	(25,271)	0	0	0	0
2409 Freezer Rental	9,007	5,883	7,992	0	7,992
2410 Pounding Fees	47,436	57,413	75,000	(15,000)	60,000
2411 Service/Fee Revenue	500	0	0	0	0
<b>Total 2400 COMMERCIAL REVENUE</b>	<b>755,908</b>	<b>660,394</b>	<b>901,992</b>	<b>(64,000)</b>	<b>837,992</b>
<b>2600 SERVICES &amp; FEES</b>					
2601 Equipment Rental	120	96	200	0	200
2602 No Insurance Fee	40,500	32,400	30,000	8,000	38,000
2603 Fees & Sales Additional	2,516	593	0	600	600
2604 Event Rentals	312	2,386	1,500	1,250	2,750
2605 Permits Fish Sales	1,050	750	1,800	(500)	1,300
2606 Key Fob Sales	322	0	600	(600)	0
2607 Late Payment Fee	4,769	3,600	4,500	0	4,500
2608 Launch Permit Fees	16,751	10,479	15,000	0	15,000
2609 Laundry Sales	708	340	500	0	500
2610 Live-a-Board Fees	9,600	6,240	8,400	0	8,400
2611 Mobile Crane Rental	7,440	4,896	7,500	0	7,500
2612 Storage Revenue	34,550	28,256	36,000	2,000	38,000
2613 Utilities Marina	30,392	24,589	30,000	2,000	32,000
2614 Work Dock Use	1,290	950	1,200	0	1,200
2615 Surcharge / Admin Fee	3,867	3,330	2,400	0	2,400
2616 Harbor Fees Additional	2,975	0	1,200	0	1,200
2617 Non-Taxable labor fees	1,197	90	1,200	0	1,200
<b>Total 2600 SERVICES &amp; FEES</b>	<b>158,360</b>	<b>118,995</b>	<b>142,000</b>	<b>12,750</b>	<b>154,750</b>
2650 Discounts and Adjustments	0	0	0	0	0
<b>2700 MOORAGE - SLIP RENTALS</b>					
2701 Rec Slip Rentals / Dockwa	564,208	432,594	560,000	(15,000)	545,000
2702 Slip Rentals/Moorage	0	0	0	0	0
<b>Total 2700 MOORAGE - SLIP RENTALS</b>	<b>564,208</b>	<b>432,594</b>	<b>560,000</b>	<b>(15,000)</b>	<b>545,000</b>
<b>2800 RV PARKS REVENUE OPERATIONS</b>					
2800 RV Parks Revenue Operations	485	0	0	500	500
2801 RV Bayside Leases	196,458	133,265	186,000	(8,000)	178,000
2802 RV BS Dump Station	105	245	120	0	120
2803 RV BS Fees	1,740	985	3,600	(1,500)	2,100
2804 RV BS Freezers	185	130	180	0	180
2805 RV BS Laundry	2,156	557	2,400	(1,200)	1,200
2808 RV RHV Laundry	0	146	600	0	600
2809 RV Guest Rentals	42,414	51,198	42,000	20,000	62,000
<b>Total 2800 RV PARKS REVENUE OPERATIONS</b>	<b>243,543</b>	<b>186,526</b>	<b>234,900</b>	<b>9,800</b>	<b>244,700</b>

Crescent City Harbor District  
Proposed Budget Adj FYE26Q3

Last Revised : 4/22/26

	Draft Audit QB OL Bal 06/30/25	QB OL Bal 03/31/26	10/22/25 Approved Adjd TI 25Q1	04/22/26 Proposed Adj 25Q3	04/22/26 Proposed Adjd TI 25Q3
2900 Additional Operating Income	0	0	0	0	0
3000 SALES OF PRODUCT REVENUE					
3001 Gift Shop Sales	1,995	1,181	2,000	0	2,000
3002 Consignment Sales	0	0	0	0	0
Total 3000 SALES OF PRODUCT REVENUE	1,995	1,181	2,000	0	2,000
3099 Uncategorized Income	4,144	0	0	0	0
Renewable Energy Credit	0	0	0	0	0
Stripe sales	1,890	0	0	0	0
TOTAL INCOME	1,730,047	1,399,690	1,840,892	(56,450)	1,784,442
3100 COST OF GOODS SOLD					
3101 Gift Shop Items	997	0	1,200	0	1,200
3102 Laundry Expense	354	170	0	750	750
Total 3100 COST OF GOODS SOLD	1,351	170	1,200	750	1,950
GROSS PROFIT	1,728,696	1,399,520	1,839,692	(57,200)	1,782,492
EXPENSES					
3200 ADVERTISING					
3201 Ads and Notices	7,000	3,743	3,600	400	4,000
3202 Events	0	0	0	0	0
Total 3200 ADVERTISING	7,000	3,743	3,600	400	4,000
3300 AUTO EXPENSES					
3301 Fuel Expenses	3,154	2,513	3,600	0	3,600
3302 Maintenance and Repair	2,889	2,717	3,600	0	3,600
3303 Truck Leases/Auto Exp	3,209	31,584	45,000	(5,000)	40,000
Total 3300 AUTO EXPENSES	9,252	36,814	52,200	(5,000)	47,200
3400 BANK FEES / SURCHARGES					
3401 Bank Fees	1,321	411	1,500	(900)	600
3402 Merchant Fees	455	1,387	500	1,500	2,000
3403 Fines Additional Fees	30	0	0	0	0
3404 QuickBooks Payments Fees	8,254	5,553	9,000	(3,447)	5,553
Total 3400 BANK FEES / SURCHARGES	10,060	7,351	11,000	(2,847)	8,153
3500 Dues	9,319	242	10,000	(7,000)	3,000
3600 CONTRACTORS OPERATIONS					
3601 Contractors 1099	0	0	0	0	0
3602 Outside Services	84,516	9,139	30,000	(7,500)	22,500
Total 3600 CONTRACTORS OPERATIONS	84,516	9,139	30,000	(7,500)	22,500
3700 INSURANCE POLICIES					
3701 Auto Insurance	20,340	19,630	24,000	2,500	26,500
3702 Liability & Property Policies	304,985	146,904	153,096	0	153,096
3703 Workers Comp	57,519	11,083	40,000	(20,000)	20,000
Total 3700 INSURANCE POLICIES	382,844	177,617	217,096	(17,500)	199,596

Last Revised : 4/22/26

	Draft Audit QB OL Bal 06/30/25	QB OL Bal 03/31/26	10/22/25 Approved Adjd TI 25Q1	04/22/26 Proposed Adj 25Q3	04/22/26 Proposed Adjd TI 25Q3
<b>3800 INTEREST EXPENSE</b>					
3801 Additional Interest Expenses	0	22	0	0	0
3802 USDA Interest	133,025	0	162,000	0	162,000
3803 FB Arbitration Award	171,335	46,150	158,650	(112,500)	46,150
3804 FB Judgement		112,500	0	112,500	112,500
3805 Finance Charge	34	402	6,500	0	6,500
<b>Total 3800 INTEREST EXPENSE</b>	<b>304,394</b>	<b>159,074</b>	<b>327,150</b>	<b>0</b>	<b>327,150</b>
<b>3900 PROFESSIONAL FEES / CONSULTANTS</b>					
3901 Accounting	17,425	50,125	67,500	0	67,500
3902 Auditing	22,000	12,000	24,000	0	24,000
3903 Attorney Professional Services Legal	130,092	39,902	60,000	0	60,000
3904 Additional Non-Attorney	9,041	10,685	12,000	0	12,000
3905 Legal Reimbursements	6,922	137	6,000	0	6,000
3906 Engineering	16,479	0	20,000	(10,000)	10,000
3907 Grant Management & Acquisition	20,500	0	0	0	0
3908 IT Services	22,606	17,272	24,000	0	24,000
3909 IT Reimbursements	15,057	4,204	0	6,000	6,000
3910 Permitting, Planning & PM	0	0	0	0	0
<b>Total 3900 PROFESSIONAL FEES / CONSULTANTS</b>	<b>260,122</b>	<b>134,325</b>	<b>213,500</b>	<b>(4,000)</b>	<b>209,500</b>
<b>4000 OFFICE / GENERAL OPERATIONS</b>					
4002 Office Equipment Leases	6,195	3,911	6,500	0	6,500
4003 Office Expenses	2,410	1,878	3,600	0	3,600
4004 Permits / Licenses	24,591	26,251	25,500	780	26,280
4006 Subscriptions & Software	24,604	23,429	26,950	5,000	31,950
4007 Uniform Expenses	4,055	3,220	4,800	0	4,800
4008 Website & Hosting Expenses	3,261	3,060	4,200	0	4,200
4020 Meals In-Town / Team Appreciation	(172)	0	0	0	0
4025 Recruitment Expense	924	365	0	1,000	1,000
4026 Taxes and License	129	1,297	0	1,300	1,300
4028 Postage & Shipping	541	334	600	0	600
<b>Total 4000 OFFICE / GENERAL OPERATIONS</b>	<b>66,537</b>	<b>63,744</b>	<b>72,150</b>	<b>8,080</b>	<b>80,230</b>
<b>5000 PAYROLL EXPENDITURES</b>					
5001 Payroll Expenses	806,962	482,725	591,000	36,000	627,000
5002 Payroll Benefits	139,267	89,778	146,400	(25,000)	121,400
5003 Health Benefits	167,486	140,589	146,400	44,000	190,400
5005 Payroll Tax Expense	75,288	45,855	0	61,000	61,000
5006 Commissioner Expense	37,200	27,000	36,000	0	36,000
5013 Team Housing & Additional Expenses	0	20,428	0	20,428	20,428
5015 Payroll Processing	28,109	14,993	30,000	(14,000)	16,000
<b>Total 5000 PAYROLL EXPENDITURES</b>	<b>1,254,313</b>	<b>821,368</b>	<b>949,800</b>	<b>122,428</b>	<b>1,072,228</b>
<b>5100 REPAIRS / MAINTENANCE</b>					
5101 Heavy Equipment Lease Payments	4,108	0	0	0	0
5102 Operations Purchases	1,545	1,463	5,000	0	5,000
5104 Repairs General	31,817	8,284	45,000	(10,000)	35,000
<b>Total 5100 REPAIRS / MAINTENANCE</b>	<b>37,470</b>	<b>9,747</b>	<b>50,000</b>	<b>(10,000)</b>	<b>40,000</b>
<b>5200 SUPPLIES, MATERIALS &amp; FUEL</b>					
5201 Maintenance Supplies / Materials	18,017	14,251	15,000	5,000	20,000

Crescent City Harbor District  
Proposed Budget Adj FYE26Q3

Last Revised : 4/22/26

	Draft Audit QB OL Bal 06/30/25	QB OL Bal 03/31/26	10/22/25 Approved Adjd TI 25Q1	04/22/26 Proposed Adj 25Q3	04/22/26 Proposed Adjd TI 25Q3
5202 Operations Supplies / Materials	8,840	4,184	7,500	0	7,500
5203 Fuel Maintenance	7,876	7,485	7,500	2,500	10,000
Total 5200 SUPPLIES, MATERIALS & FUEL	34,732	25,919	30,000	7,500	37,500
5300 TRAVEL / TRAINING					
5301 Accomodations / Hotels	0	0	0	0	0
5304 Airfare	0	0	0	0	0
5305 Mileage / Fuel	0	39	0	100	100
5306 Rideshare, Rentals, Ground Transport	0	0	0	0	0
5307 Trainings / Meetings	1,885	483	2,400	(1,400)	1,000
Total 5300 TRAVEL / TRAINING	1,885	522	2,400	(1,300)	1,100
5500 UTILITIES					
5501 Electricity	133,263	89,759	150,000		150,000
5502 Propane	8,105	7,221	10,000		10,000
5503 Telephone	12,551	9,234	12,000		12,000
5504 Water & Sewer Service	35,121	30,914	44,000	(5,000)	39,000
5505 Trash & Recycle	108,551	73,758	125,000	(5,000)	120,000
5506 WI-FI / Internet Services	7,385	4,161	5,000	600	5,600
5507 Solar Energy	0	0	0		0
Total 5500 UTILITIES	304,976	215,048	346,000	(9,400)	336,600
5600 WRITE-OFFS					
5601 Commercial Bad Debt	0	24,298	0	50,000	50,000
Total 5600 WRITE-OFFS	0	24,298	0	50,000	50,000
TOTAL EXPENSES					
	2,767,421	1,688,952	2,314,896	123,861	2,438,757
NET OPERATING INCOME (LOSS)					
	(1,038,725)	(289,432)	(475,204)	(181,061)	(656,265)
OTHER INCOME					
5605 DONATIONS RECEIVED					
5605 Donations Received	0	0	0	0	0
5606 Event Sponsorship	0	0	0	0	0
Total 5605 DONATIONS RECEIVED	0	0	0	0	0
5700 GRANTS RECEIVED					
5750 Grant Income	325,164	194,390	0	0	0
Total 5700 GRANTS RECEIVED	325,164	194,390	0	0	0
5800 INTEREST INCOME					
5800 Interest Income	36,778	0	0	0	0
5801 Additional Investment / Interest Earned	0	0	0	0	0
5802 LAIF Investment Gain	25,271	9,138	7,200	5,000	12,200
Total 5800 INTEREST INCOME	62,049	9,138	7,200	5,000	12,200
6000 TAX PROCEEDS					
6001 Property Tax	290,808	279,028	403,000	136,000	539,000
6002 TOT Proceeds	567,086	244,460	260,303	85,000	345,303
Total 6000 TAX PROCEEDS	857,893	523,489	663,303	221,000	884,303

Crescent City Harbor District  
Proposed Budget Adj FYE26Q3

Last Revised : 4/22/26

	Draft Audit QB OL Bal 06/30/25	QB OL Bal 03/31/26	10/22/25 Approved Adj'd Tl 25Q1	04/22/26 Proposed Adj 25Q3	04/22/26 Proposed Adj'd Tl 25Q3
TOTAL OTHER INCOME	1,245,107	727,017	670,503	226,000	896,503
OTHER EXPENSE					
6500 Depreciation	3,827,907	2,870,930	0	3,827,907	3,827,907
6600 Arbitration Judgement	0	0	0	0	0
6200 Non-Operating Expenses	1,048	0	0	0	0
6203 Penalties and Fines	0	259	0	400	400
Reconciliation Discrpancies-1	189,636	(0)	0	0	0
TOTAL OTHER EXPENSE	4,018,591	2,871,189	0	3,828,307	3,828,307
NET OTHER INCOME/(EXPENSE)	(2,773,485)	(2,144,172)	670,503	(3,602,307)	(2,931,804)
NET INCOME (LOSS)	(3,812,209)	(2,433,604)	195,299	(3,783,368)	(3,588,069)
Capital Expenditures					
FBI Arbitrtion Award			138,338	0	138,338
FBI Settlement			250,000	0	250,000
USDA Loan			100,000	0	100,000
Capital Improvement Projects			0	0	0
Emergency Reserves			0	0	0
Asset Purchases			5,000	0	5,000
Total Capital Expenditures			493,338	0	493,338
Net Increase (Decrease) In Position			(298,039)	(3,783,368)	(4,081,407)
Net Increase (Decrease) In Position (w/o Depr)			(298,039)		(253,500)
LAIF Reserve	304,687	259,825	273,876	0	259,825
Total Cash On Hand (includes undeposited funds)	79,494	75,971	26,524	0	64,792
Total Cash and Reserves on Hand	384,181	335,796	300,400	0	324,616



---

## Corrected Proposed Budget Adjustment Report

---

**From** Sandy Moreno <smoreno@ccharbor.com>

**Date** Wed 4/22/2026 7:07 AM

**To** Mike Rademaker <mrademaker@ccharbor.com>

**Cc** Kristina Hanks <khanks@ccharbor.com>

**Bcc** Rick Shepherd <rshepherd@ccharbor.com>; John Evans <jevans@ccharbor.com>; Gerhard Weber <gweber@ccharbor.com>; Annie Nehmer <anehmer@ccharbor.com>; Dan Schmidt <dschmidt@ccharbor.com>

 1 attachment (3 MB)

Bdgt Adj FYE26Q3 Proposed 260422.pdf;

Good morning Mike,

Upon further review and in preparation for the meeting this afternoon I have identified two errors on the Proposed Budget Adjustment Report included in the Board Packet. Please find attached the revised Proposed Budget Adjustment Report for FY25\_26Q3. The revisions include the following :

1. The report title of the original report submitted named it "Approved Budget Adj FYE26Q3" when it should have been "Proposed Budget Adj FYE26Q3"
2. The calculation for Total Gross Income for the budget columns included the RV Operations Revenue twice.

Please let me know should you have any questions.

Disappointedly yours,

Sandy