

**HUMBOLDT BAY HARBOR, RECREATION,
AND CONSERVATION DISTRICT**

RESOLUTION NO. 2026-09

**A RESOLUTION ADOPTING THE FINAL FISCAL YEAR 2026-2027 HUMBOLDT BAY HARBOR,
RECREATION AND CONSERVATION DISTRICT BUDGET**

WHEREAS, the Board of Commissioners of the Humboldt Bay Harbor, Recreation, and Conservation District has prepared a draft and final annual budget pursuant to California Harbors and Navigation Code Section 6093; and

WHEREAS, the Board of Commissioners approved the fiscal year 2026-2027 preliminary budget on June 11, 2026 and scheduled and noticed a hearing for the adoption of the final budget on July 16, 2026 at 6:00 pm; and

WHEREAS, notice of said hearing was posted on the Harbor District's website pursuant to California Harbors and Navigation Section 6093.1; and

WHEREAS, copies of the budget were made available on the Harbor District's website and at the District Office.

NOW, THEREFORE, THE BOARD OF COMMISSIONERS OF THE HUMBOLDT BAY HARBOR, RECREATION, AND CONSERVATION DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. Adopts the Final Fiscal Year 2026-2027 Budget as set forth in Exhibit A attached here to and by reference incorporated herein.

SECTION 2. Authorizes the Executive Director to transmit the budget to the Humboldt County Board of Supervisors pursuant to California Harbors and Navigation Section 6093.3.

PASSED AND ADOPTED by the Humboldt Bay Harbor, Recreation and Conservation District Board of Commissioners at a duly called meeting held on the **16th day of July 2026** by the following polled vote:

AYES: Dale, Kullmann, Newman, Norton

NOES: Ø

ABSENT: C. Benson

ABSTAIN: Ø

ATTEST:



**Aaron Newman, Secretary
Board of Commissioners**



**Stephen Kullmann, President
Board of Commissioners**

CERTIFICATE OF SECRETARY

The undersigned, duly qualified and acting Secretary of the HUMBOLDT BAY HARBOR, RECREATION AND CONSERVATION DISTRICT, does hereby certify that the attached Resolution is a true and correct copy of RESOLUTION NO. **2026-09** entitled,

A RESOLUTION ADOPTING THE FINAL FISCAL YEAR 2026-2027 HUMBOLDT BAY HARBOR, RECREATION AND CONSERVATION DISTRICT BUDGET

as regularly adopted at a legally convened meeting of the Board of Commissioners of the HUMBOLDT BAY HARBOR, RECREATION AND CONSERVATION DISTRICT, duly held on the **16th day of July 2026**; and further, that such Resolution has been fully recorded in the Journal of Proceedings in my office, and is in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand this **16th day of July 2026**.



**Aaron Newman, Secretary
Board of Commissioners**

**Humboldt Bay Harbor, Recreation &
Conservation District
Final Budget
July, 2026 - June, 2027**

Exhibit A

Income	
Donations	
46519 Donations - Lighthouse	11
Total for Donations	11
Dredging Revenue	
41318 Dredging Surcharge - T	242,773
Total for Dredging Revenue	242,773
Fees	
40108 PERMITS-T	6,200
40808 Pilotage Services - T	2,786
41308.1 Poundage - T	30
41818 Late Charges/Interest - T	52,410
41819 Late Charges/Interest - NT	10,825
45608 Chevron - Ports O&M - T	32,350
Total for Fees	104,602
Float Replacement Account	
41418 Float Replacement	76,513
Total for Float Replacement Account	76,513
Grant Revenue	
Conservation Grants	
45208.3 Conservation Grants, Gov't - T	110,214
Total for Conservation Grants	110,214
Harbor Grants	
45208 Harbor Grants, Other - T	26,414
45208.1 Harbor Grants, Gov't - T	4,115,170
Total for Harbor Grants	4,141,584
Recreation Grants	
45208.2 Recreation Grants, Gov't - T	25,448
Total for Recreation Grants	25,448
Total for Grant Revenue	4,277,246
Harbor Surcharge	
40908 Harbor Improvement Surcharge-T	128,655
Total for Harbor Surcharge	128,655
Interest Revenue	
43108 Interest Income - T	12,517
43109 Interest Income - NT	21,225
43318 Interest On Del Accts - T	504
Total for Interest Revenue	34,245
Other Revenue	
45908 Other Revenue - T	156
45909 Other Revenue - NT	339,952
45911 Other Revenue - Spartina	876,989
45912 Other Revenue - OSW	824,413
47019 Returned Check Charges	
Total for Other Revenue	2,041,510
Rent Income	
40218 Slip Rents - T	583,002
40318.1 Transient Rentals - T	25,577
40518 Equipment Rent - T	4,913
40519 Equipment Rent - NT	1,460
40709 FL BUILDING SPACE RENT G/NT	41,175
40809 Yard Rent - NT	36,109
41108 Rents, Tidelands Leases - T	405,917
41309 Storage - NT	68,885
41409 Upland Rent - NT	498,113
Total for Rent Income	1,665,151

**Humboldt Bay Harbor, Recreation &
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Final Budget
July, 2026 - June, 2027**

Sales	
40118 SALES & PERMITS M/T	11,760
40119 Concession Sales - NT	9,297
52708.1 Discount	178
Total for Sales	21,236
Tax Revenue	
43509 Property Tax Revenues	1,550,058
45009 Other Federal Tax Revenue	14
Total for Tax Revenue	1,550,072
Utility Surcharge	
40409 Utility Surcharge - NT	123,475
40418 Utility Surcharge, Marina Dock	76,129
Total for Utility Surcharge	199,603
Total for Income	10,341,617
Expenses	
57018 Bank Service Charges	5,028
Accounting/Auditing Services	
52500 Accounting Fees - T	103,188
52508 Accounting Fees - NT	38,433
Total for Accounting/Auditing Services	141,622
Advertising & Promotion	
51000 Advertising & Promotion - NT	989
51008 Advertising & Promotion - T	615
Total for Advertising & Promotion	1,604
Bad Debts	
51308 Bad Debts - T	14,450
Total for Bad Debts	14,450
Communications	
51400 Communications - NT	13,556
51408 Communications - T	2,080
Total for Communications	15,636
Conference & Meetings	
51500 Conferences & Meetings - NT	15,229
51508 Conferences & Meetings - T	999
Total for Conference & Meetings	16,228
Depreciation	
53509 Depreciation - NT	750,244
Total for Depreciation	750,244
Dues, Subscriptions & Licences	
51600 Dues & Subscriptions - NT	35,248
51608 Dues & Subscriptions - T	8,094
Total for Dues, Subscriptions & Licences	43,342
Elections & Government Fees	
51700 Elections & Prop Tax Assess-NT	39,248
Total for Elections & Government Fees	39,248
Engineering Services	
52400 Engineering Fees - NT	56,921
52408 Engineering Fees - T	6,739
Total for Engineering Services	63,660
Fuel	
51200 Automotive, Fuel- NT	9,902
51208 Vessel Fuel	1,056
51218 Automotive, Fuel - T	7,219
Total for Fuel	18,177
Grant Expenses	
Conservation Grant Expenses	

**Humboldt Bay Harbor, Recreation &
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Final Budget
July, 2026 - June, 2027**

54408.3 Conservation Grant Exp	5,243
Total for Conservation Grant Expenses	5,243
Harbor Grant Expenses	
54408.1 Harbor Grant Exp	77,279
Total for Harbor Grant Expenses	77,279
Total for Grant Expenses	82,522
Insurance	
51800 Insurance - NT	153,559
51808 Insurance - T	19,710
Total for Insurance	173,268
Interest Expense	
55108 Interest Expense - T	78,047
55109 Interest Expense - NT	191,151
Total for Interest Expense	269,198
Legal Services	
52300 Legal Fees - NT	77,518
52308 Legal Fees - T	12,412
Total for Legal Services	89,931
Maintenance - Equipment	
51209 Automotive, Repairs - NT	6,454
52710 Repairs & Maint, Equip - NT	8,028
52718 Repairs & Maint, Equip - T	40,673
Total for Maintenance - Equipment	55,155
Maintenance - Facilities	
52708 Repairs & Maint, Facilities - T	80,749
52719 Repairs & Maint, Facilities - N	42,751
Total for Maintenance - Facilities	123,500
Maintenance - IT	
57008 Maintenance, IT Equip - T	7,483
57009 Maintenance, IT Equip - NT	6,719
Total for Maintenance - IT	14,202
Maintenance Supplies	
52008 Maintenance Supplies - T	1,011
52010 Maintenance Supplies - NT	25,324
Total for Maintenance Supplies	26,336
Office Supplies	
51900 Office Supplies - NT	72,371
51908 Office Supplies - T	8,081
52100 Outside Services - NT	14
Total for Office Supplies	80,466
Other Expenses	
53709 Cash Over/Short - NT	(90)
54405 Other Expenses - Spartina	752,177
54406 Other Expenses - Eelgrass	260,522
55418 Other Expenses - T	4,601
55419 Other Expenses - NT	4,995
Total for Other Expenses	1,022,206
Other Professional/Outside Serv	
52109 Outside Services, Other - NT	35,403
52118 Outside Services, Other - T	2,460
Total for Other Professional/Outside Serv	37,863
Permits	
51610 Permits - NT	14,124
51618 Permits - T	2,811
Total for Permits	16,935
Personnel Expenses	

**Humboldt Bay Harbor, Recreation &
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Final Budget
July, 2026 - June, 2027**

Commissioners Fees	
50200 Commissioner's Salaries - NT	36,000
Total for Commissioners Fees	36,000
Contract Temporary Services	
50310 Contract Temporary Services - N	75,375
Total for Contract Temporary Services	75,375
Payroll Burden	
50500 Payroll Benefits, Other - NT	442,797
50508 Payroll Benefits, Other - T	114,223
6560 Workers' Comp	33,642
Total for Payroll Burden	590,662
Salaries/Wages	
50100 Salaries & Wages - NT	1,075,548
Total for Salaries/Wages	1,666,210
Total for Personnel Expenses	2,368,246
Planning Services	
52200 Planning Fees - NT	1,763
52208 Planning Fees - T	30,652
Total for Planning Services	32,415
Rent Expense	
52600 Rent Expense - NT	1,756
Total for Rent Expense	1,756
Small Tools	
52800 Small Tools - NT	1,965
52808 Small Tools - T	121
Total for Small Tools	2,086
Utilities	
52909 Utilities - NT	275,866
52918 Utilities - T	87,573
53000 Water, Sewer, & Refuse - NT	134,367
53008 Water, Sewer, & Refuse - T	72,421
Total for Utilities	570,227
Total for Expenses	6,075,551
Net Operating Income	4,266,066
Net Income	4,266,066
Less: Capital Expenditures	(285,000)
Add back: Depreciation expense	750,244
Less: Debt Service (principal portion)	(707,940)
Net Increase in Fund Balance estimated at 6/30/27	\$ 4,023,370
NOTE: Estimated amount of grant income to be expended as Work in Progress on Balance Sheet	\$ (4,000,000)
Net Estimated Increase in Net Position	\$ 23,370

Humboldt Bay Harbor, Recreation and Conservation District
FY 2026-2027 Proposed Budget - Executive Budget Summary

Financial Summary	Average 2024-25 Audited 2025-26 Unadjusted	FY 2026-27 Proposed
Total Revenues	\$ 8,872,206	\$ 10,341,617
Total Expenses	(5,844,873)	(6,075,551)
Increase in Net Position	3,027,334	4,266,066
Capital Expenditures	(1,007,883)	(285,000)
Capital Expenditures - CIP	(4,449,442)	(4,000,000)
Debt Service	(858,498)	(707,940)
Depreciation included above	711,044	750,244
Position	(2,577,446)	\$ 23,370

Revenue Summary		
Grant/ Agreement Revenue	\$ 4,574,090	\$ 6,807,108
Operating Revenues	2,787,445	1,984,437
Property Tax Revenue	1,510,672	1,550,072
Total Revenues	8,872,206	\$10,341,617

Expense Summary		
Personnel	\$ 1,684,307	\$ 2,292,871
Utilities	517,405	570,227
Grant/agreement expenses	1,376,021	1,104,727
Other Expenses	2,267,139	2,107,725
Total Operating Expenses	5,844,873	\$6,075,551