

SANTA CRUZ PORT DISTRICT FISCAL YEAR 23 BUDGET REPORT



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POLICY STATEMENTS

The Port District's Reserve Policy, adopted in FY16 (Appendix A), states the Port Commission's intent to preserve capital to finance three months of operations, and to fund future capital improvements at a minimum level to ensure the sustainability of harbor infrastructure. The reserve funding goal was first achieved in the FY19 budget and since policy adoption, annual contributions have been budgeted at the level needed to meet the reserve funding goal. The only exception has been the FY21 budget when a programmed reserve fund contribution was suspended in response to anticipated revenue reductions due to the novel Coronavirus ("COVID-19") pandemic. The Port Commission's annual funding goal for future capital improvements was initially set at \$500,000 annually. The Commission has expressed a desire to increase the annual Capital Improvement Program ("CIP") funding goal from \$500,000 to \$750,000 annually, if practicable. The draft budget proposes a reduced CIP contribution in FY23, though increasing CIP funding in future budgets remains a stated goal.

During FY19, the Port Commission adopted an investment policy (Appendix A), which provides direction to the Port Director on the prudent and beneficial investment of District funds in accordance with laws governing the investment of local agency funds.

The budget recognizes planned Capital Improvement expenditures as encumbrances, thus the funding becomes unavailable for other expenses. Encumbering funds prevents further expenditure that would conflict with commitments already made. Encumbered funds are shown in the Fund Balance Capital Improvement detail in the fiscal year they were encumbered.

Port District finances have historically been managed and reported in accordance with Generally Accepted Accounting Principles (GAAP), and with applicable statements published by the Government Accounting Standards Board (GASB). The Port District does not have specific written policies governing how the budget was to be created or administered. Budget administration and planning incorporates the following assumptions and practices first adopted in FY13:

1. **Balanced Budget:**

The Port District operates with a balanced budget where operating revenues are equal to or exceed operating expenditures. Imbalances to the budget that result from increased expenses, decreased revenues, or a combination of the two, will require a budget revision.

2. **Fixed Assets**

Fixed (or capital) assets are tangible items individually valued at \$5,000 or more. Examples of fixed assets would be vehicles, equipment, boats, etc. For accounting purposes, fixed assets with an estimated useful life of at least two years after acquisitions are capitalized.

POLICY STATEMENTS

3. Capital Improvements

Capital improvements are physical assets, constructed or installed, with a useful life of ten years or longer and a cost of \$25,000 or more. Services that ultimately result in such physical assets are also budgeted as capital improvements (e.g. engineering design, architectural services, etc.).

4. Depreciation

Depreciation is reported annually as an operating expense (approximately \$1.7 million projected in FY22). The full amount of annual depreciation has not been included in the operating budget.

5. Appropriations

Appropriation balances may be transferred from one expenditure account to another within the operating budget without Port Commission approval. Capital improvement budgets are not considered to be part of any transferable appropriation balance. Any increase in total appropriations must be approved by the Port Commission.

6. Reserves

Reserve funds are not available for use to offset any expenditures that exceed total appropriations. Reserves may only be used as approved by the Port Commission.

7. Use of Restricted/Unrestricted Net Assets

When an expense is incurred for purposes for which both restricted and unrestricted net assets are available, restricted net assets are applied first.

8. Staffing Levels

The total number of full-time equivalent (FTE) employees shall be approved by the Port Commission.

BUDGET USERS GUIDE

General Fund (i.e., operating) revenues and expenses are presented in the Financial Summaries. FY21 Actual, FY22 Budget and Projected Actual, and FY23 Proposed Budget figures are presented for comparison. Terms used in the Financial Summaries and in the program budgets that follow are defined below.

Capital Outlay - Expenses associated with acquiring capital (or "fixed") asset items individually valued at \$5,000 or more. Examples of fixed assets would be vehicles, equipment, boats, etc.

Charges for Services - Revenues received as reimbursement to the Port District for the use of staff, equipment or other resources beyond the services included with other user fees or rents. Examples may include standby of marine rescue personnel for aquatics competitions, emergency response services and after-hours call back for fuel sales.

Debt Service - Principal and interest payments on loans.

Fines - Fines (or "bail amounts") for parking or other citations paid directly to the Port District.

Fuel Sales – Receipts at the fuel pump.

Intergovernmental Revenues - Funds received by the Port District from another government agency. Examples include dredging expenditure reimbursement received from the U.S. Army Corps of Engineers (USACE), contributions from the County of Santa Cruz for marine rescue services, and grants from state, federal or local government sources.

Other/Miscellaneous - Revenues shown as Other/Miscellaneous include sales of key fobs, merchandise, proceeds from lien sales or disposal of surplus items, etc.

Personnel Services - All costs associated with Port District staff compensation for regular and temporary employees, including payroll taxes, workers' compensation, unemployment insurance, pension, and employee benefits.

Rents - Rents encompass payments received by the Port District from its land-based tenants. Revenues are classified as either base rent, percentage rents or utility chargebacks as applicable.

Services and Supplies - Costs for all services provided to the Port District by contract or work order, utilities, insurance premiums, purchase of items not classified as fixed assets or "capital outlay," etc.

BUDGET USERS GUIDE

Transfers In/Out - Transfers between Port District funds (e.g. allocations to the Dredge Intermediate Fund may involve a transfer from the General Fund, or any combination of those and other funds).

User Fees - Fees established by the Port Commission for various uses of Port District facilities including boat slips, dry storage, RV and general parking.

Department and Program budget summaries are based on estimated levels of effort for each throughout FY23.

The proposed Capital Improvement Program is presented in Appendix D. Staffing and capital outlay in support of the Capital Improvement are budgeted separately in the Capital Projects section of the Facilities Maintenance and Engineering Department.

FINANCIAL SUMMARIES

GENERAL FUND BUDGET SUMMARY

**FY 23 REVENUES
BY CATEGORY**

Total All Funds

User Fees	\$ 6,869,275
Rents	2,020,000
Charges for Services	32,010
Fines	93,000
Fuel Sales	690,000
Boatyard	329,000
Intergovernmental	50,000
Grants	42,000
Other/Miscellaneous	100,000
TOTAL	\$10,363,535

**FY 23 EXPENDITURES
BY CATEGORY**

Personnel Services	\$ 4,401,490
Services & Supplies	4,041,086
Capital Outlay	4,000
Debt Service - Principal	1,329,940
Other Liabilities	0
TOTAL	\$ 9,776,516

FINANCIAL SUMMARIES

GENERAL FUND REVENUE BUDGET

	FY22 Budget	FY22 Projection	FY23 Budget
User Fees	\$ 6,798,275	\$ 7,185,465	\$7,007,525
Rents	1,825,000	2,087,088	2,020,000
Charges for Services	30,000	28,790	32,010
Fines	92,500	90,021	93,000
Fuel Sales	665,000	824,312	690,000
Boatyard	314,000	429,812	329,000
Intergovernmental	50,000	715,000	50,000
Grants	42,000	27,000	42,000
Other/Miscellaneous	129,500	173,632	100,000
TOTAL	\$ 9,946,275	\$ 11,561,120	\$10,363,535

FY22 projected revenue is higher than anticipated in the budget. User fees such as visitor berthing, launch, and parking exceeded budget expectations, and concession income continues to climb steadily back to pre-pandemic levels. Boatyard revenue exceeded projections, particularly in the haulout and layday/storage categories. Fuel sales and fuel expense are higher than anticipated, and the program is projected to be more profitable in FY22 than FY21 due to strong program oversight and management.

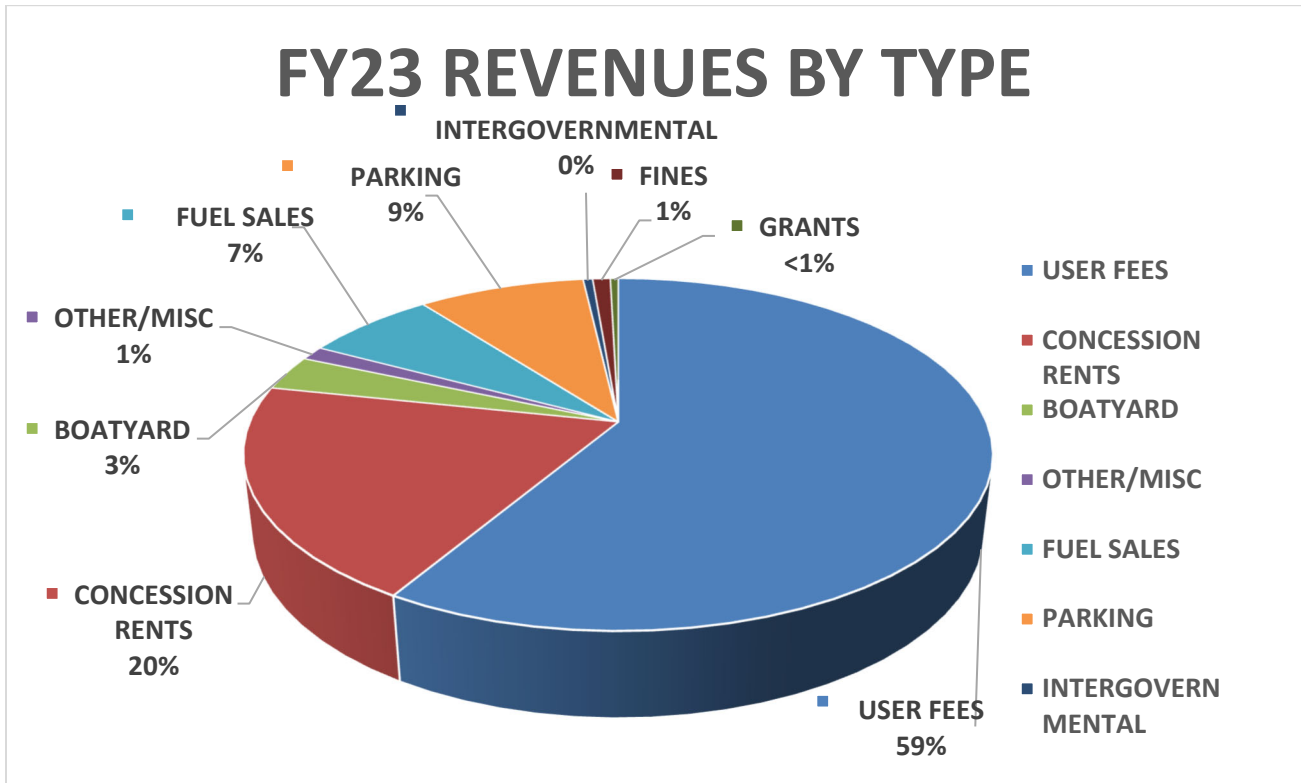
The FY23 budget anticipates continued strength in slip rent revenue, visitor services such as visitor berthing, launch, and parking, and boatyard revenue.

Intergovernmental revenues in the FY23 budget include \$50,000 from the County of Santa Cruz for marine rescue services. The annual \$525,000 dredging reimbursement from the US Army Corps of Engineers (USACE) has been invoiced and received in FY22. Additionally, shortfall funding in the amount of \$140,000 has been recouped, bringing FY22 proceeds from the USACE to \$665,000. Prior to FY18, reimbursement from the USACE was not included in annual budgets due to uncertainties in funding. The FY23 budget continues the former practice of not budgeting for this reimbursement to avoid unpredictable funding shortfalls. The dredging reimbursement from USACE will remain at \$525,000 for the remaining term of the agreement.

In FY20, a sliding scale fee for partnerships was adopted (5% for 1 partner; 10% for 2 partners; 15% for 3 partners). FY20 audited revenue reported a 31% reduction in revenue over FY19, from \$39,811 in FY19 to \$27,500. The FY21 and FY22 budgets were reduced accordingly. The partnership fee was reviewed as part of the FY23 budget. The current sliding scale fee for partnerships will remain in effect at 5% for 1 partner; 10% for 2 partners; 15% for 3 partners.

FINANCIAL SUMMARIES

The draft FY23 budget is presented as a balanced budget with no marina fee increase.



Note: Parking revenue, shown separately in the above chart, is included in User Fees in financial summaries.

FINANCIAL SUMMARIES

GENERAL FUND EXPENDITURE BUDGET

	FY22 Budget	FY22 Projected	FY23 Budget
Personnel Services	\$ 4,006,084	\$3,848,224	\$4,401,490
Services & Supplies	3,853,239	4,328,722	4,041,086
Capital Outlay	22,000	324,133	4,000
TOTAL OPERATING / CAPITAL OUTLAY	\$ 8,116,408	\$ 8,501,079	\$ 8,446,576
Debt Service Principal Payments	1,285,274	1,278,283	1,329,240
Other Liabilities	0	0	0
GRAND TOTAL	\$ 9,141,597	\$ 9,779,362	\$ 9,775,816

Projected salary and benefit costs (Personnel Services) for FY22 will be less than budget by approximately 4%, due to extended vacancies in the Administrative Services and Operations departments.

Personnel Services costs are anticipated to increase in FY23, primarily due to negotiated contract increases, CalPERS-related pension costs, and the addition of one FTE Parking Coordinator position in the Operations department. Projected employer pension expense in FY23 is approximately \$642,295, representing approximately 15% of anticipated Personnel Services expenditures.

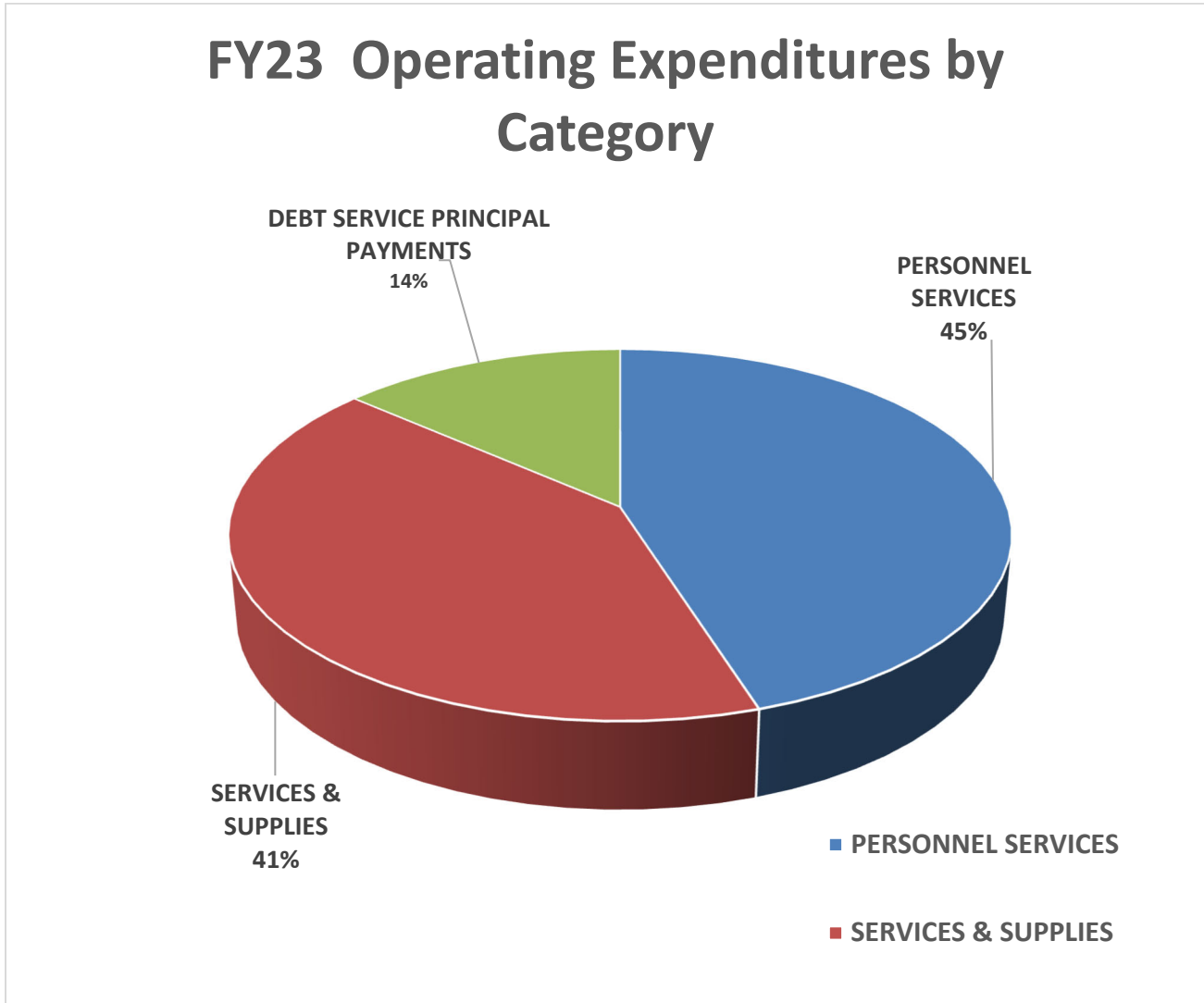
FY23 Services and Supplies costs are proposed at a level that is approximately 5% higher than FY22. This rise is related to anticipated increases for insurance premium costs and interest expense, and an increased need for contracted security coverage.

The expenditure summary in FY23 and previous budget years does not include transfers to the Dredge Intermediate Fund. Fund transfers are included in the budget as Non-Operating Expenditures:

- In FY23, the budgeted fund transfer to the Dredge Intermediate fund is \$191,151
- In FY22, the budgeted fund transfer to the Dredge Intermediate fund totaled \$272,762
- In FY21, the budgeted fund transfer to the Dredge Intermediate Fund totaled \$416,091 (in April 2020, the contribution was reduced to \$186,091 as a response to COVID-19 anticipated revenue reductions)
- In FY20, fund transfers to the Dredge Intermediate Fund totaled \$145,956.

FINANCIAL SUMMARIES

In FY23, there are no identified expenditures noted as “Other Liabilities.”



FINANCIAL SUMMARIES

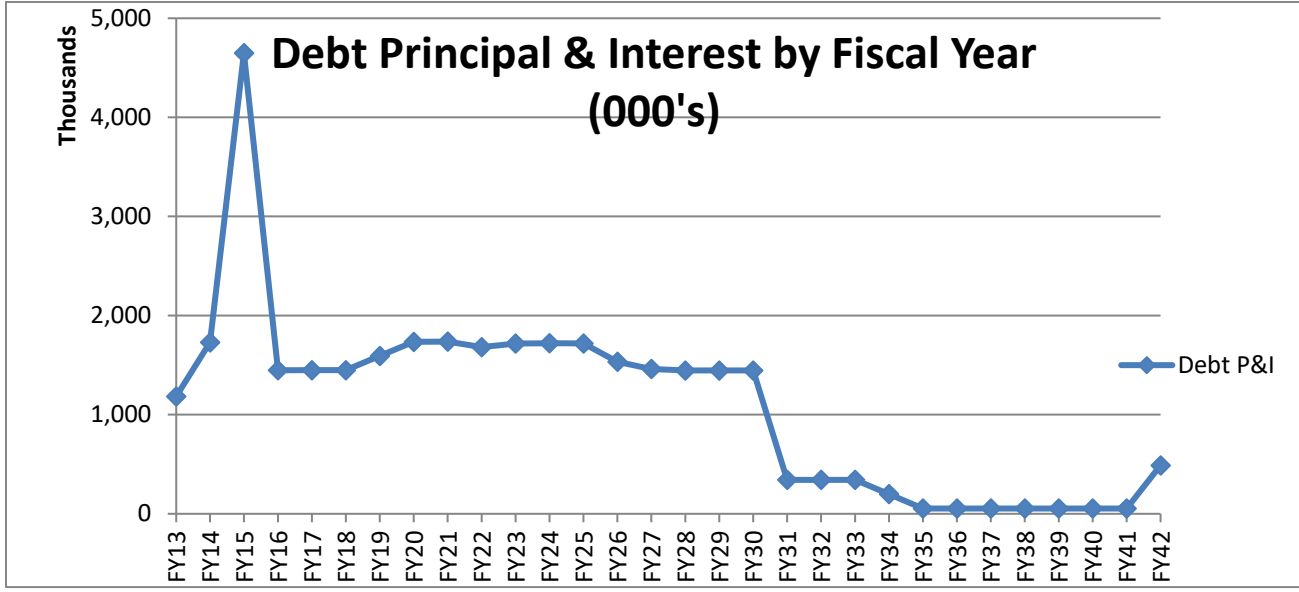
Expenditures by Department and Program

Department and Program	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Proposed
100 Administrative Services Department				
110 Administration	\$ 754,316	\$ 764,483	\$ 786,813	\$ 826,625
120 Finance & Purchasing	194,674	209,575	186,362	227,216
130 Property Management	515,499	546,648	650,513	555,579
140 Environmental & Permitting	139,892	195,175	93,056	192,405
190 Port Commission Support	56,585	57,089	113,208	78,145
Department Total	\$ 1,660,966	\$ 1,772,970	\$ 1,829,952	\$ 1,879,970
200 Operations Department				
210 Harbor Patrol	\$ 669,827	\$ 721,534	\$ 693,195	\$ 807,951
220 Marina Management	483,427	512,134	509,294	563,149
230 Rescue Services	84,414	122,463	115,867	125,105
240 Parking	248,635	323,993	353,696	373,217
250 Events	0	35,344	19,868	34,399
280 Fuel Services	427,766	491,444	780,077	493,291
500 Boatyard	303,551	324,636	317,668	361,913
Department Total	\$ 2,217,621	\$ 2,531,548	\$ 2,789,665	\$ 2,759,025
300 Facilities Maintenance & Engineering				
310 Docks, Piers & Other Marine Structures	\$ 269,259	\$ 297,927	\$ 325,054	\$ 340,916
320 Utilities Maintenance	86,065	95,943	106,634	104,396
330 Building Maintenance	323,175	395,252	339,831	410,949
340 Grounds Maintenance	733,459	786,798	817,474	838,072
350 Aeration Program	40,797	57,340	45,559	57,385
360 Fishery Support	5,063	16,322	10,152	16,027
390 Capital Projects	444,826	417,797	483,355	466,799
400 Dredging Operations	1,357,221	1,487,426	1,429,270	1,569,037
Department Total	\$ 3,259,866	\$ 3,554,805	\$ 3,557,329	\$ 3,803,581
Total Operating Budget	\$ 7,138,453	\$ 7,859,323	\$ 8,176,947	\$ 8,442,576

Note: Interest expense for debt service is included in Program 390-Capital Projects above.

FINANCIAL SUMMARIES

DEBT SERVICE



The chart above shows historic and projected debt service by fiscal year for amounts previously borrowed. Significant loan payoff will be achieved during FY34, but total loan payoff will occur in FY42.

In FY14, tax-exempt and taxable financing in the amount of \$16,803,405 was obtained from BBVA Compass Bank. The loans had lower interest rates and terms that resulted in loans being fully paid off 12 years earlier, and included \$4 million in funding for the purchase of a new dredge *Twin Lakes* to replace *Seabright* and \$750,000 to pay off pension withdrawal liability. The loans will be paid off in FY30 at a total cost of approximately \$21.6 million. The previous loans would have been paid off in 2042, at a total cost of approximately \$ 26.35 million. Shortening the life of the loans combined with the superior interest rates thus enabled the District to both borrow \$4.75 million and save \$3.9 million.

In FY19, tax-exempt financing totaling \$3,350,000 was obtained from BBVA Compass Bank to fund two Capital Improvement Projects, the Aldo’s Seawall Replacement Project (F027) and the Piling Replacement Project (F005). Low interest financing of 3.5% was obtained. The loans will be paid off in 2034 at a total cost of approximately \$4.3 million. A term of the FY 19 refinancing package included terminating the District’s \$2 million line of credit with BBVA Compass Bank.

In FY22, the Port District acquired a commercial property carrying a professional administrative zoning status, located at 497 Lake Avenue. Seller financing in the amount \$950,000 was obtained to complete the transaction. A 4% interest rate applies, and the loan will be paid off in 2041 (balloon payment applies) at a total cost of \$1,786,473.

FINANCIAL SUMMARIES

FUND BALANCE PROJECTIONS

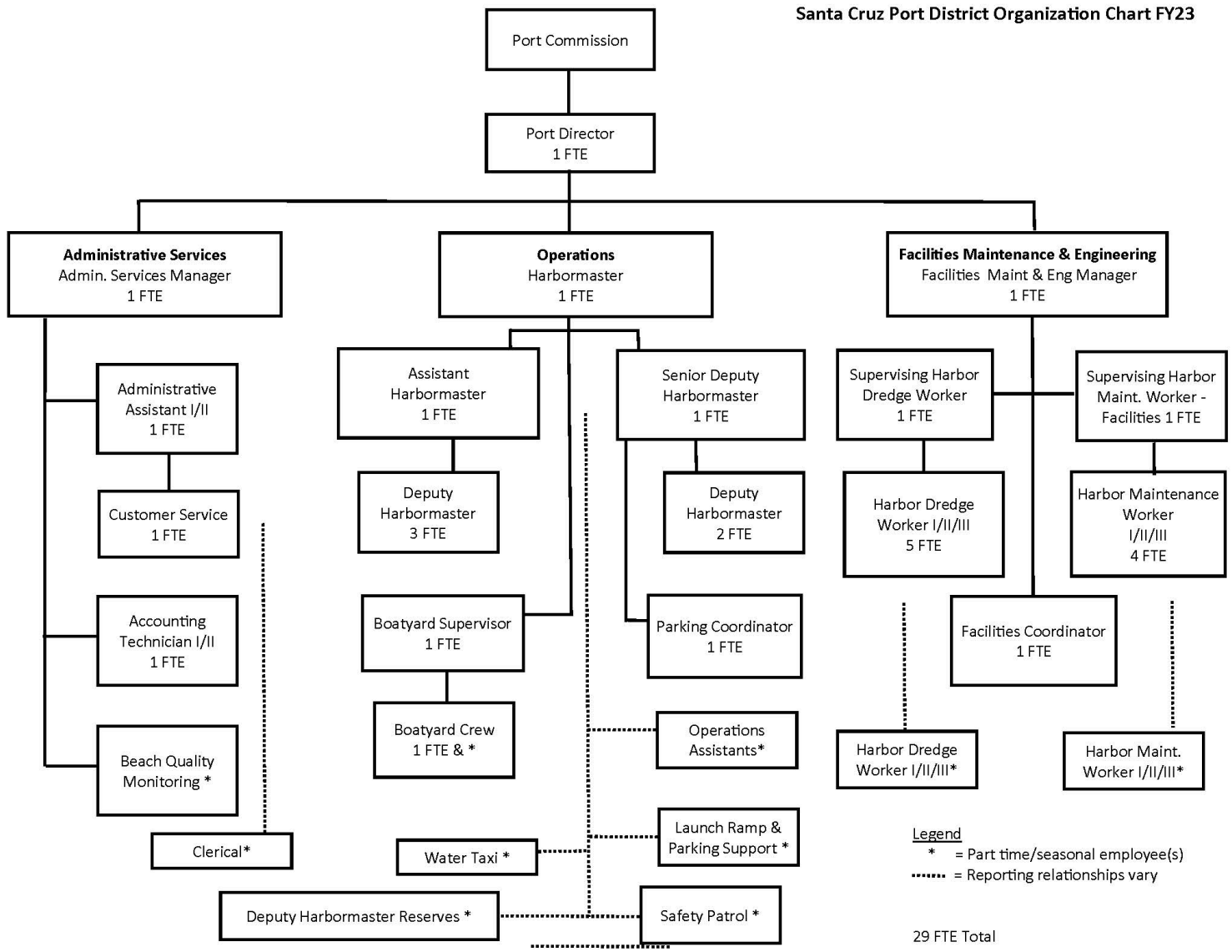
**Santa Cruz Port District
Statement of Fund Activity
As of March 31, 2022**

	Unrestricted Funds	Board Designated Funds				Restricted Funds	Total Funds
	General Fund	Intermed. Dredge	Reserve Fund	Capital Improvement	Election	BBVA Reserve	
Begin. Balance Apr. 1, 2021	\$ 25,464,649	\$ 30,975	\$ 1,888,692	\$ 1,503,898	\$ 199,825	\$ 1,017,050	\$ 30,105,089
FY21 Financial Results:							
YTD Budget report (Net Income)	\$ (922,469)						\$ (922,469)
CIP Expenditures	\$ 657,302			\$ (657,302)			\$ -
DIF Expenditures	\$ 176,175	\$ (176,175)					\$ -
BBVA Reserve Account Interest	\$ (98)					\$ 98	\$ -
							\$ -
Budget Designation:							
Mtg dtd 2/23/21 FY 2022 Budget	\$ (849,076)	\$ 272,762	\$ 76,139	\$ 500,000	\$ 175		\$ -
							\$ -
Ending Balance March 31, 2022	\$ 24,526,484	\$ 127,561	\$ 1,964,831	\$ 1,346,597	\$ 200,000	\$ 1,017,148	\$ 29,182,620
FY23 Budget							
CIP Projects FY23 Funding 2/15/22	(382,000)			382,000			
Reserve Policy	(145,813)		145,813				
Dredge Intermediate Fund 2/15/22	(191,151)	191,151					
Election Fund	0						
Projected Balance April 1, 2022	\$ 23,807,520	\$ 318,712	\$ 2,110,644	\$ 1,728,597	\$ 200,000	\$ 1,017,148	\$ 29,182,620

PERSONNEL PROFILE

The organization chart below is the basis of the FY23 budget projections. Positions shown with an associated FTE (full-time equivalent) number are regular, permanent positions assigned to each department. Positions shown with an asterisk and no FTE number are part-time temporary and/or seasonal workers.

Santa Cruz Port District Organization Chart FY23



Legend
 * = Part time/seasonal employee(s)
 = Reporting relationships vary

29 FTE Total

PERSONNEL PROFILE

Salary and benefit costs for all employees (regular FTE and temporary/seasonal) for FY21 through FY23 are tabulated below.

Salary and Benefit Costs

Overall Personnel Services costs in FY23 are approximately 9.8% over FY22. The increase is primarily due to negotiated contract increases, CalPERS-related pension costs, and the addition of one FTE Parking Coordinator position in the Operations department.

DEPARTMENT/SERVICE	FY21 SALARIES & BENEFITS BUDGET	FY22 SALARIES & BENEFITS BUDGET	FY22 SALARIES & BENEFITS PROJECTED	FY23 SALARIES & BENEFITS BUDGET	FY22 TO FY23 CHANGE
Administrative Services	705,504	731,170	653,595	810,870	+ 79,700
Operations ³	1,471,177	1,424,232	1,354,026	1,549,956	+ 125,724
Boatyard ¹	211,563	236,136	216,932	267,938	+ 31,802
Facilities Maintenance and Engineering ²	729,278	723,795	779,182	808,289	+ 84,494
Dredging Operations	865,738	890,751	851,055	964,437	+ 73,686
TOTALS	3,983,260	4,006,084	3,854,790	4,401,490	+ 395,406 (+ 9.8%)

FY16 Total FTE = 27.67
 FY17 Total FTE = 27.0
 FY18 Total FTE = 27.0

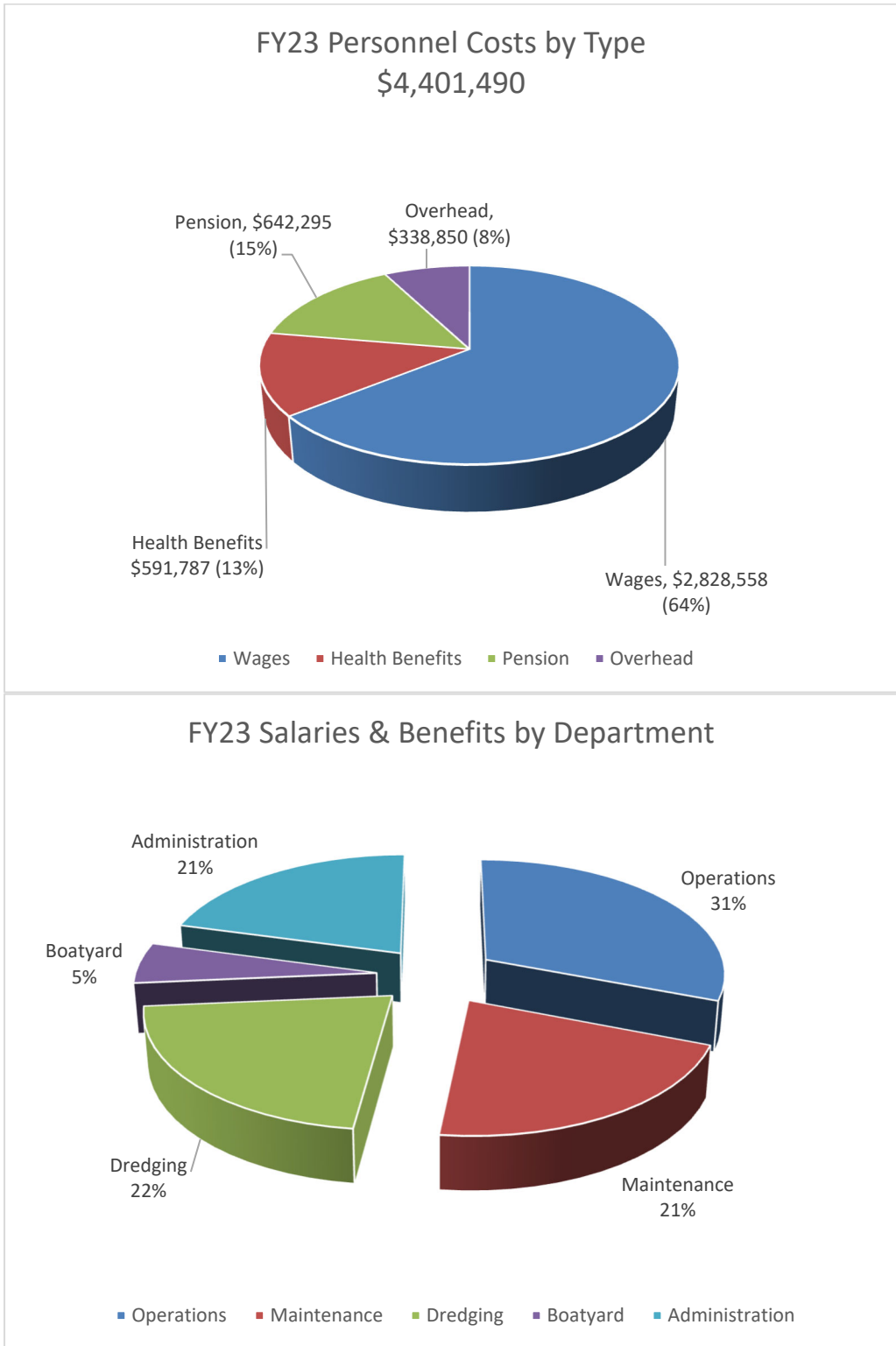
FY19 Total FTE = 29.0
 FY20 Total FTE = 29.0
 FY21 Total FTE = 29.0

FY22 Total FTE = 28.0
 FY23 Total FTE = 29.0

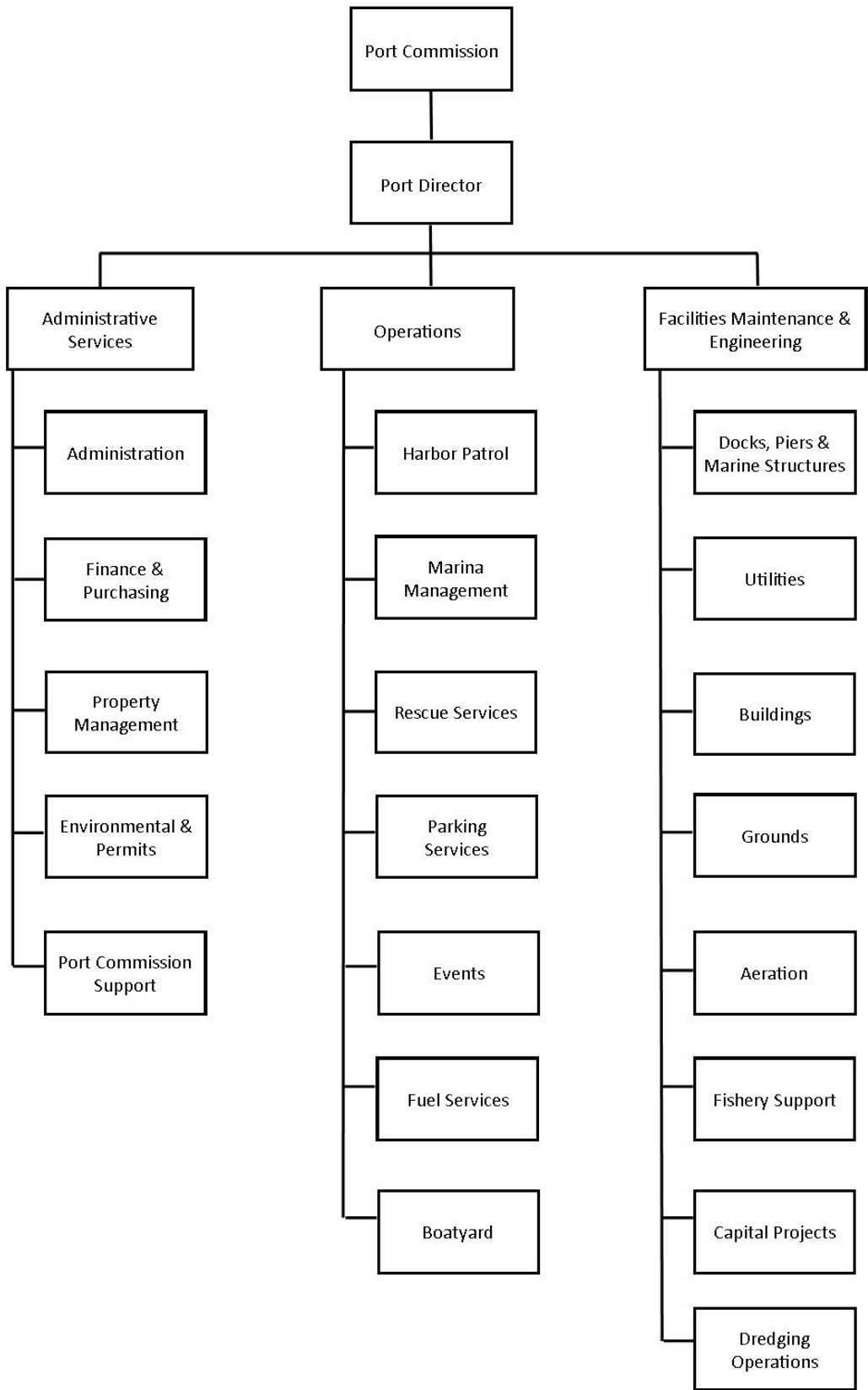
Notes:

1. The Boatyard is shown separately for additional clarity, but is overseen by the Operations Department.
2. The Dredging Operation is shown separately for additional clarity, but is overseen by Facilities Maintenance and Engineering.
3. The position Customer Service Representative is budgeted in Administration, but labor has been allocated to Operations (Marina Management).

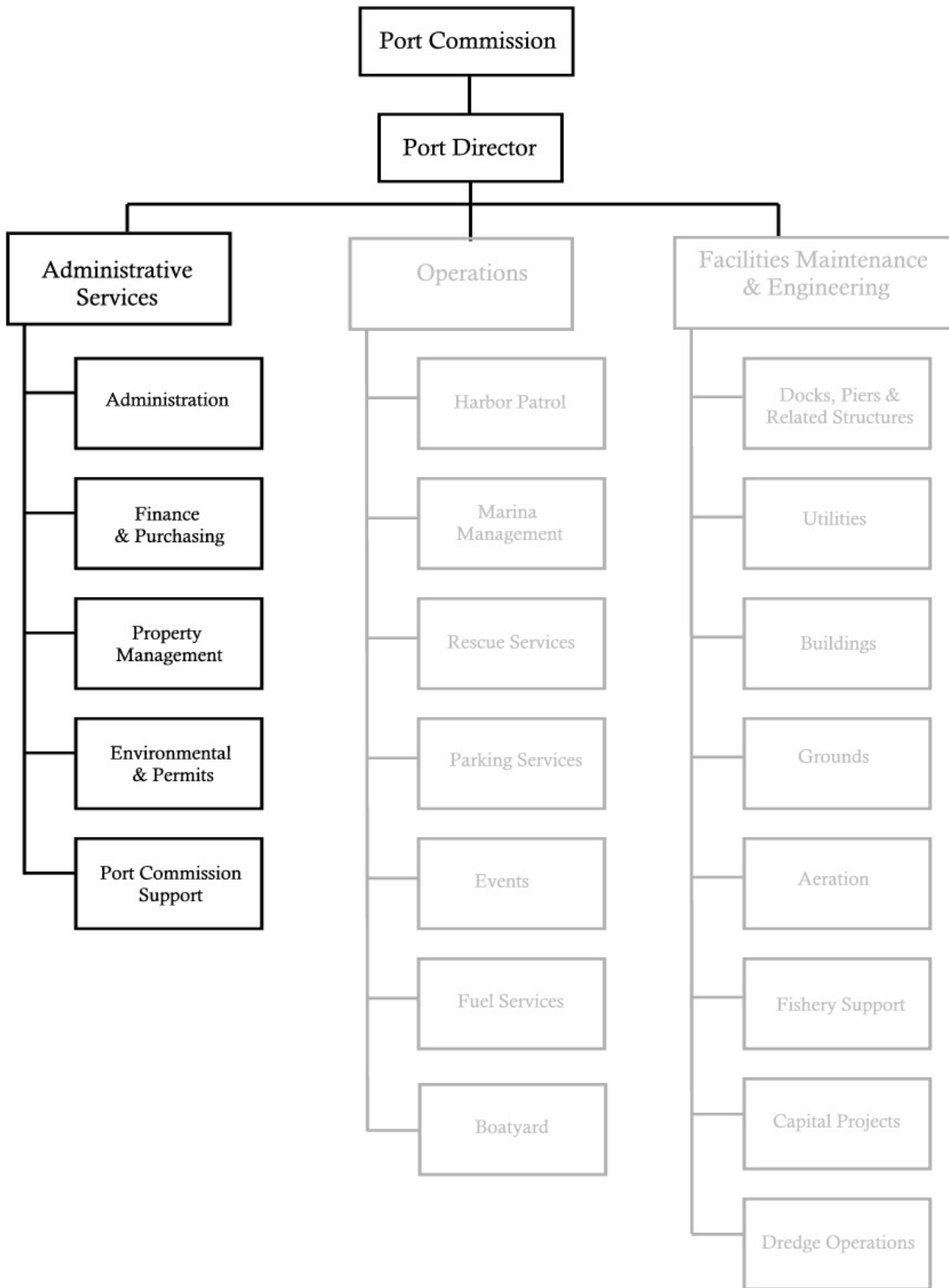
PERSONNEL PROFILE



DEPARTMENTS AND PROGRAMS



ADMINISTRATIVE SERVICES DEPARTMENT



ADMINISTRATIVE SERVICES DEPARTMENT

Admin. Department Summary

	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
Expenditures by Category:				
Personnel Services	715,196	731,170	653,595	810,870
Services & Supplies	945,771	1,041,800	1,176,357	1,069,100
Capital Outlay	0	0	253,249	0
Total Expenditures	1,660,966	1,772,970	1,829,952	1,879,970
Expenditures by Program:				
Administration	754,316	764,483	786,813	826,625
Finance & Purchasing	194,674	209,575	186,362	227,216
Property Management	515,499	546,648	650,513	555,579
Environmental & Permitting	139,892	195,175	93,056	192,405
Port Commission Support	56,585	57,089	113,208	78,145
Total Expenditures	1,660,966	1,772,970	1,829,952	1,879,970
Total Regular Personnel Funded	6.3	6.5	6.3	6.5
Temporary/Seasonal Personnel	Beach Monitors	Beach Monitors Office Support	Beach Monitors Office Support	Beach Monitors Office Support

Note: FTE equivalents are derived from percentages of salary & benefit costs by program.

ADMINISTRATIVE SERVICES DEPARTMENT

Administration

Administration encompasses the daily oversight of all Port District operations and programs, long-term planning, budget preparation, human resources and benefits management, website maintenance, customer service, public outreach and promotional activities, coordination with local and regional governments and organizations, and various activities undertaken by the Port Director and Administrative Services staff.

FY22 expenditures exceed budgeted due to unanticipated costs associated with the January 2022 tsunami, California Voting Rights Act (CVRA) transition, and down payment and escrow fees for the purchase of the commercial property carrying a professional administrative zoning status, located at 497 Lake Avenue (shown as capital outlay).

Administration (Program 110)

Expenditures	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
Personnel Services	428,496	417,183	380,077	466,825
Services & Supplies	325,820	347,300	406,736	359,800
Capital Outlay	0	0	253,249	0
Total	754,316	764,483	786,813	826,625
Funding Source(s)				
Rents	377,158	382,242	393,407	413,313
User Fees	377,158	382,242	393,407	413,313
Total	754,316	764,483	786,813	826,625
Regular Personnel	2.8 FTE	2.8 FTE	2.9 FTE	2.8 FTE
Temporary/Seasonal Personnel	Office Support	Office Support	N/A	Office Support

ADMINISTRATIVE SERVICES DEPARTMENT

Finance and Purchasing

Finance and purchasing activities include accounting for all Port District assets, revenues and expenses; administering payroll using an outside payroll processing contractor; financing; preparing budget monitoring and quarterly reports; contracting for services; preparing for and participating in annual outside audits of Port District financial statements; performing tenant-related audits; tracking grant-related expenditures and reimbursements. Finance and purchasing staff perform ongoing work to develop and refine purchasing procedures and financial reporting for transparency purposes.

Finance & Purchasing (Program 120)

Expenditures	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
Personnel Services	145,718	154,175	139,062	172,816
Services & Supplies	48,956	55,400	47,300	54,400
Total	194,674	209,575	186,362	227,216
Funding Source(s)				
User Fees	194,674	209,575	186,362	227,216
Total	194,674	209,575	186,362	227,216
Regular Personnel				
	.8 FTE	.7 FTE	0.7 FTE	.8 FTE
Temporary/Seasonal Personnel				
	Office Support	Office Support	N/A	Office Support

ADMINISTRATIVE SERVICES DEPARTMENT

Property Management

Property management activities include serving as the primary contact for landside tenants, negotiating new and revised leases and easements, advertising space available for rent, monitoring rental payments and applying rent adjustments. Utilities, garbage service and sanitary district charges for the District’s rental properties are included as expenses in this program. Revenues for utility, garbage and sanitary district charges paid by tenants through the Port District are included in Rents. Utility charges paid directly by the tenant to the service provider are not included in the operating budget.

Property Management (Program 130)

Expenditures	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
Personnel Services	24,804	26,398	27,857	29,529
Services & Supplies	490,695	520,250	622,655	526,050
Total	515,499	546,648	650,513	555,579
Funding Source(s)				
Rents	515,499	546,648	650,513	555,579
Total	515,499	546,648	650,513	555,579
Regular Personnel				
	1.7 FTE	1.9 FTE	2.0 FTE	1.9 FTE
Temporary/Seasonal Personnel				
	N/A	Office Support	N/A	Office Support

ADMINISTRATIVE SERVICES DEPARTMENT

Environmental and Permitting

The environmental and permitting work includes managing the beach quality monitoring and hydrogen sulfide protocol during dredging activities, negotiating new permits and amendments with the Army Corps of Engineers, US Environmental Protection Agency, California Coastal Commission, Regional Water Quality Control Board, Monterey Bay National Marine Sanctuary, Monterey Bay Unified Air Pollution Control District and other agencies for dredging and disposal operations and permitting for other construction activities, stormwater management and environmental programs. Environmental and permitting oversees the harbor's Clean Marina Program.

Environmental & Permitting (Program 140)

Expenditures	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
Personnel Services	69,755	83,225	50,123	80,455
Services & Supplies	70,138	111,950	42,934	111,950
Total	139,892	195,175	93,056	192,405
Funding Source(s)				
Intergovernmental	0	0	0	0
User Fees	139,892	195,175	93,056	192,405
Total	139,892	195,175	93,056	192,405
Regular Personnel	.8 FTE	.7 FTE	.7 FTE	.7 FTE
Temporary/Seasonal Personnel	Beach Quality Monitors	Beach Quality Monitors	Beach Quality Monitors	Beach Quality Monitors

ADMINISTRATIVE SERVICES DEPARTMENT

Port Commission Support

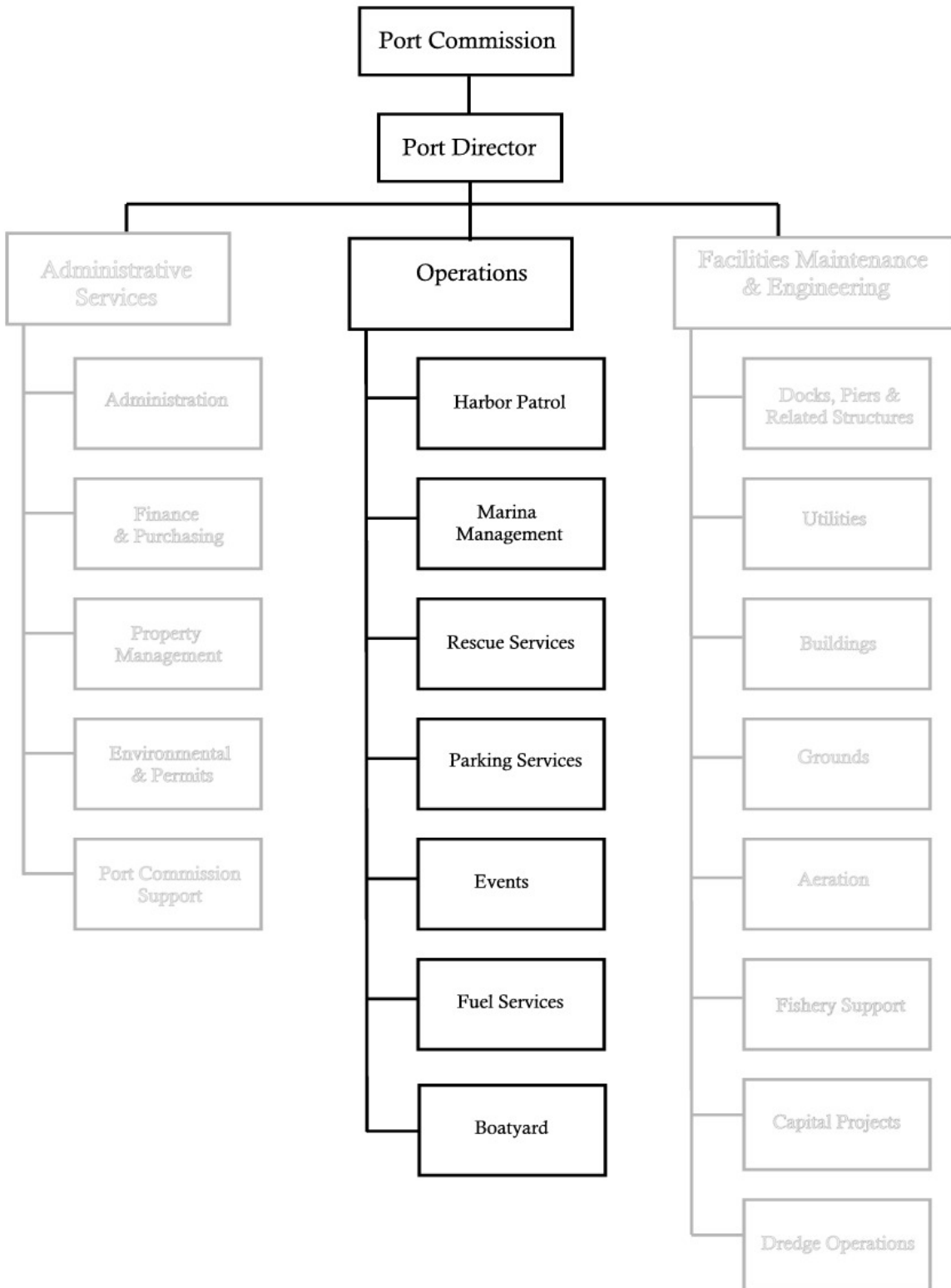
Activities that provide staff support for the Port Commission include developing meeting agendas, staff reports and minutes; coordinating with the County Elections Department and ensuring compliance with the Brown Act; intergovernmental relations and adopted Port Commission policies and procedures.

In FY21, the Port Commission Support program included one-time funding for development of an informational report summarizing Santa Cruz Harbor’s economic benefits to the community; however, that report has been delayed indefinitely due to COVID-19-related budget impacts.

Port Commission Support (Program 190)

Expenditures	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
Personnel Services	46,423	50,189	56,477	61,245
Services & Supplies	10,162	6,900	56,731	16,900
Total	56,585	57,089	113,208	78,145
Funding Source(s)				
User Fees	56,585	57,089	113,208	78,145
Total	56,585	57,089	113,208	78,145
Regular Personnel				
	.2 FTE	.3 FTE	.2 FTE	.3 FTE
Temporary/Seasonal Personnel				
	Office Support	Office Support	N/A	Office Support

OPERATIONS DEPARTMENT



OPERATIONS DEPARTMENT

Operations Dept. Summary

	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
Expenditures by Category:				
Personnel Services	1,500,456	1,666,868	1,570,958	1,824,394
Services & Supplies	717,165	864,680	1,218,708	934,631
Capital Outlay	0	0	70,884	4,000
Total Expenditures	2,217,621	2,531,548	2,789,665	2,759,025
Expenditures by Program:				
Harbor Patrol	669,827	721,534	693,195	807,951
Marina Management	483,427	512,134	509,294	563,149
Rescue Services	84,414	122,463	115,867	125,105
Parking Services	248,635	323,993	353,696	373,217
Events	0	35,344	19,868	34,399
Fuel Services	427,766	491,444	780,077	493,291
Boatyard	303,551	324,636	317,668	361,913
Total Expenditures	2,217,621	2,531,548	2,789,665	2,759,025
Total Regular Personnel Funded	10	9.4	9.4	9.5
Temporary/Seasonal Personnel	Reserve DHM Launch Parking Water Taxi	Reserve DHM Launch Parking Water Taxi	Reserve DHM Launch Parking Water Taxi	Reserve DHM Launch Parking Water Taxi

Note: FTE equivalents are derived from percentages of salary & benefit costs by program.

OPERATIONS DEPARTMENT

Harbor Patrol

The Harbor Patrol with limited assistance from contract operators currently provide security and enforcement of Port District ordinances, California Harbors and Navigation, Penal and Vehicle Codes. Deputy Harbormasters provide site security and traffic control, make arrests, prepare incident reports and provide mutual aid response to other law enforcement agencies. In addition to law enforcement duties, deputy Harbormasters perform vessel search and rescue services, and a wide range of program management and customer services.

The County of Santa Cruz contributes \$50,000 annually in support of the Harbor Patrol’s marine search and rescue program. Half of the funding is allocated to support the Harbor Patrol program, and half of the funding supports Rescue Services.

Harbor Patrol (Program 210)

Expenditures	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
Personnel Services	619,869	651,034	598,044	671,770
Services & Supplies	49,958	70,500	95,151	136,181
Capital Outlay	0	0	19,000	0
Total	669,827	721,534	693,195	807,951
Funding Source(s)				
Rents	267,931	288,614	277,278	323,180
User Fees	376,896	407,920	388,189	452,452
Intergovernmental	25,000	25,000	27,728	32,318
Total	669,827	721,534	693,195	807,951
Regular Personnel	2.5 FTE	2.6 FTE	2.6 FTE	2.8 FTE
Temporary/Seasonal Personnel	Reserve DHM	Reserve DHM	Reserve DHM	Reserve DHM

OPERATIONS DEPARTMENT

Marina Management

Deputy Harbormaster and Operations staff manage and assigns berths and dry storage areas; monitor docks and dry storage areas for safety; staff the front counter 362 days per year; administer invoicing and payment processes; monitor vessel use and confirm current registration; perform vessel serviceability checks and electrolysis checks on an as needed basis; manage the waiting list; develop delinquency reports; conduct lien sales, provide customer service and manage the harbor's database.

Marina Management (Program 220)

Expenditures	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
Personnel Services	447,988	476,534	463,747	527,774
Services & Supplies	35,439	35,600	45,547	35,375
Total	483,427	512,134	509,294	563,149
Funding Source(s)				
Rents		0	0	0
User Fees	483,427	512,134	509,294	563,149
Total	483,427	512,134	509,294	563,149
Regular Personnel				
	1.9 FTE	1.9 FTE	1.9 FTE	1.9 FTE
Temporary/Seasonal Personnel				
	Reserve DHM	Reserve DHM	Reserve DHM	Reserve DHM

Note: Front desk staffing is budgeted and overseen by Administration, though labor costs have been allocated to Marina Management.

OPERATIONS DEPARTMENT

Rescue Services

Rescue services are provided by Harbor Patrol using one of two patrol vessels (Zodiac patrol vessel *Scout* and the new 36' Moose patrol vessel). During FY22, the Port District retired the former *Almar* patrol boat and took possession of a new, 36' Moose patrol boat, which was funded entirely by a grant from the State of California.

Rescues performed using the new Moose Patrol Boat are often conducted under the Coastal Incident Response Plan (CIRP) in coordination with City, County and State resources. The US Coast Guard staffs its Santa Cruz station in the harbor on weekends between Memorial Day and Labor Day. The Harbor Patrol and USCG coordinate efforts on those days.

Commencing in FY17, the Port District contracted with the City of Santa Cruz to provide staffing and oversight of the beach lifeguard program for approximately the same cost as in-house services. Since FY20, the Port District has contracted with State Parks to provide lifeguard service.

The County of Santa Cruz contributes \$50,000 annually in support of the Harbor Patrol's marine search and rescue program. Half of the funding is allocated to support the Rescue Services program, and half of the funding supports the Harbor Patrol program.

Rescue Services (Program 230)

Expenditures	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
Personnel Services	55,662	71,183	59,400	73,105
Services & Supplies	28,752	51,280	56,467	52,000
Total	84,414	122,463	115,867	125,105
Funding Source(s)				
Intergovernmental	25,000	25,000	25,000	25,000
Rents	10,000	10,000	10,000	10,000
User Fees	49,414	87,463	80,867	90,105
Total	84,414	122,463	115,867	125,105
Regular Personnel				
	.4 FTE	0.4 FTE	.4 FTE	0.4 FTE
Temporary/Seasonal Personnel	Reserve DHM Safety Boat	Reserve DHM	Reserve DHM Safety Boat Lifeguards	Reserve DHM Lifeguard

OPERATIONS DEPARTMENT

Parking Services

Parking services encompass oversight and daily maintenance of the automated concession parking lot equipment serving 2222 East Cliff Drive, the Crow's Nest and its Beach Market, Café el Palomar, the SUP Shack and Harbor Beach; beach parking permit sales; slip licensee and employee parking permits; launch ramp parking and permits; shuttle van and water taxi services, and parking ordinance enforcement. Revenues from parking meters, pay stations, permit sales and concession lot receipts are used to fund parking services. Harbor patrol officers provide parking services with assistance from part-time / temporary staff. The FY23 budget restores one full-time equivalent position (Parking Coordinator), which was initially eliminated in FY21 due to COVID-19-related impacts.

Parking Services (Program 240)

Expenditures	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
Personnel Services	126,114	160,893	177,950	211,217
Services & Supplies	122,521	163,100	175,746	162,000
Capital Outlay	0	0	0	0
Total	248,635	323,993	353,696	373,217
Funding Source(s)				
User Fees	159,294	231,493	255,846	280,717
Parking Fines	89,341	92,500	97,850	92,500
Total	248,635	323,993	353,696	373,217
Regular Personnel				
	1.5 FTE	1.3 FTE	1.3 FTE	1.3 FTE
Temporary/Seasonal Personnel	Parking Attendants, Launch Attendants, Land Shuttle, Water Taxi Captain and Crew			

OPERATIONS DEPARTMENT

Events

This program is jointly managed by Operations and Administrative Services, and comprises permitting, transportation and security for special events hosted by the Port District, the Crow's Nest Thursday night beach barbecues, beach volleyball tournaments, regattas, and other special events.

Events (Program 250)

Expenditures	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
Personnel Services	0	26,144	16,618	26,899
Services & Supplies	0	9,200	3,250	7,500
Total	0	35,344	19,868	34,399
Funding Source(s)				
Rents	0	25,000	25,000	25,000
Charges for Services	0	5,000	1,352	5,000
User Fees	0	5,344		4,791
Total	0	35,344	19,868	34,399
Regular Personnel	0.2 FTE	0.1 FTE	0.1 FTE	0.2 FTE
Temporary/Seasonal Personnel	Parking Attendants, Land Shuttle			

OPERATIONS DEPARTMENT

Fuel Services

The Port District took over operation and maintenance of the harbor's fuel dock in July 2010. The program is managed by Deputy Harbormaster staff.

Recurring program costs include staff, fuel purchases, taxes, storage tank fees and maintenance, inspections, insurance, credit card fees, regulatory compliance and spill prevention equipment and supplies.

Fuel Services (Program 280)

Expenditures	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
Personnel Services	31,690	44,944	38,267	45,691
Services & Supplies	396,076	446,500	741,810	447,600
Capital Outlay*	0	22,000	21,840	0
Total	427,766	491,444	780,077	493,291
Funding Source(s)				
Charges for Services	0	0	0	0
Fuel Sales	427,766	491,444	780,077	493,291
Total	427,766	491,444	780,077	493,291
Regular Personnel				
	1.8 FTE	2.1 FTE	2.3 FTE	1.7 FTE
Temporary/Seasonal Personnel				
	Fuel Dock Attendant	Fuel Dock Attendant	Fuel Dock Attendant	Fuel Dock Attendant

OPERATIONS DEPARTMENT

Santa Cruz Harbor Boatyard

The Port District took over operation and maintenance of the boatyard in 2014. Recurring program costs include staff, spill prevention equipment, supplies, stormwater filtration costs, and equipment maintenance and fuel. Staff, with support from a contract Qualified Industrial Stormwater Practitioner (QISP), is striving to meet increasingly stringent stormwater pollution prevention regulations. Some stormwater service expenditures are captured in Environmental Permitting, while office equipment and claims paid are captured in Administration.

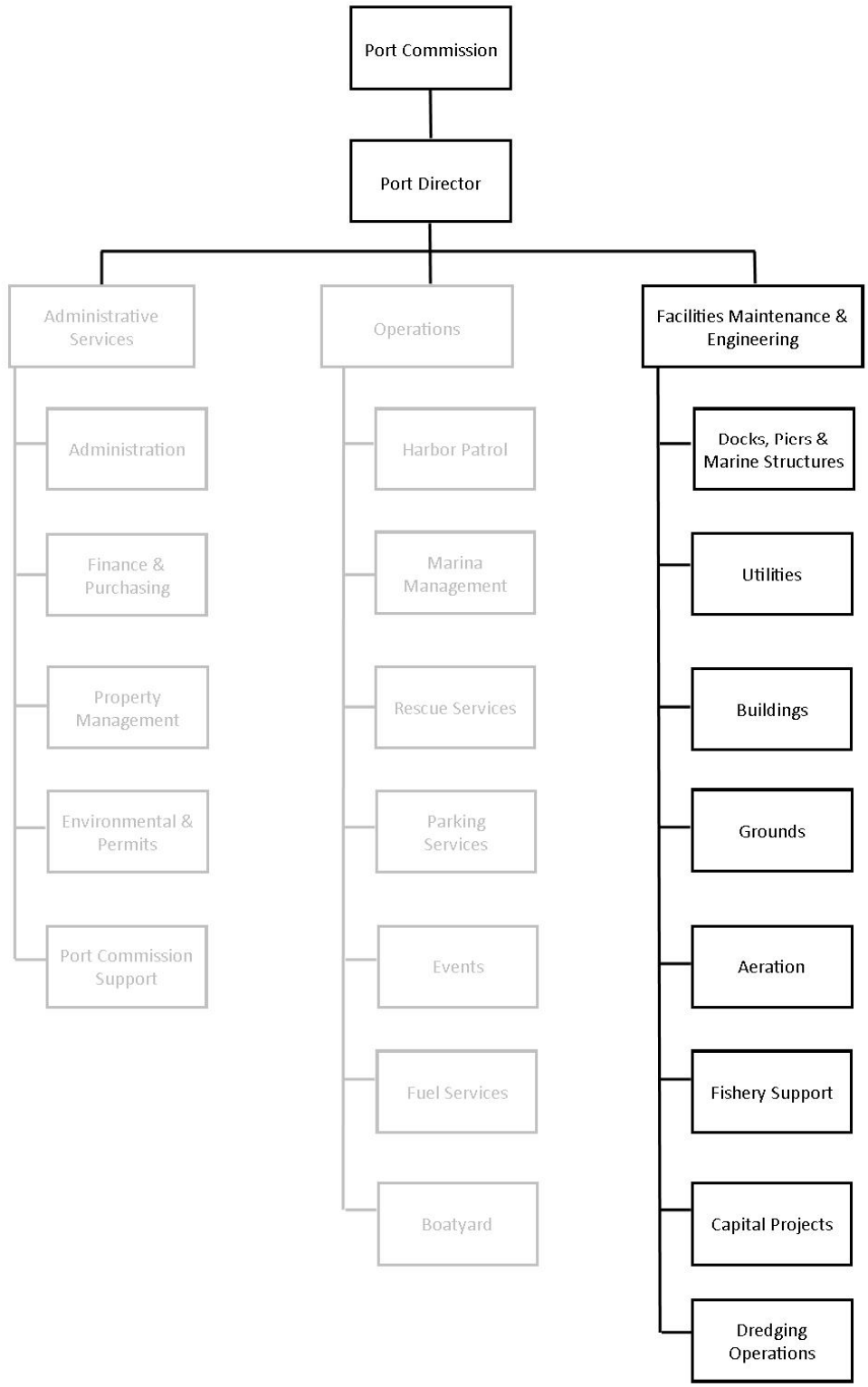
The boatyard is not projected to require proceeds to support expenditures in FY22. While Boatyard revenues do not account for interdepartmental services provided by the boatyard, in FY22 (to date), the retail value of the interdepartmental services provided by the boatyard is estimated at approximately \$58,500. Boatyard revenue is currently projected to exceed program expenses in FY22. \$4,000 in capital outlay is included in the FY23 budget to fund the purchase of a manual or used forklift to assist with moving stands, blocks, etc.

Boatyard and management staff continue to assess the operation to identify opportunities to expand boatyard revenue.

Boatyard (Program 500)

Expenditures	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
Personnel Services	219,133	236,136	216,932	267,938
Services & Supplies	84,419	88,500	100,736	93,975
Capital Outlay*	0	0	30,044	4,000
Total	303,551	324,636	317,668	361,913
Funding Source(s)				
Charges for Services	0	0	0	0
Proceeds	0	0	0	0
Boatyard Fees	303,551	324,636	317,668	361,913
Total	303,551	324,636	317,668	361,913
Regular Personnel				
	2.1 FTE	2.1 FTE	2.1 FTE	1.2 FTE
Temporary/Seasonal Personnel				
	Boatyard Crew	Boatyard Crew	Boatyard Crew	Boatyard Crew

FACILITIES MAINTENANCE AND ENGINEERING DEPARTMENT



FACILITIES MAINTENANCE AND ENGINEERING DEPARTMENT

Facilities Maintenance and Engineering Summary

	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
Expenditures by Category:				
Personnel Services	1,538,344	1,614,546	1,630,238	1,772,726
Services & Supplies	1,721,521	1,940,259	1,927,092	2,030,855
Capital Outlay	218,845	272,762	273,888	177,151
Total Expenditures	3,259,866	3,554,805	3,557,329	3,803,581
Expenditures by Program:				
Docks, Piers, Marine Str.	269,259	297,927	325,054	340,916
Utilities Maintenance	86,065	95,943	106,634	104,396
Building Maintenance	323,175	395,252	339,831	410,949
Grounds Maintenance	733,459	786,798	817,474	838,072
Aeration Program	40,797	57,340	45,559	57,385
Fishery Support	5,063	16,322	10,152	16,027
Capital Projects	444,826	417,797	483,355	466,799
Dredge Operations	1,357,221	1,487,426	1,429,270	1,569,037
Total Expenditures	3,259,866	3,554,805	3,557,329	3,803,581
Total Regular Personnel Funded	12	13.4	13	13.1
Temporary/Seasonal Personnel	Custodian	Custodian Maint. Support	Custodian Maint. Support	Custodian Maint. Support

Note: FTE equivalents are derived from percentages of salary & benefit costs by program.

FACILITIES MAINTENANCE AND ENGINEERING DEPARTMENT

Docks, Piers and Other Marine Structures

Activities in this program include maintenance and repairs of existing docks and piers; routine maintenance of piles and appurtenant equipment; maintenance of floats, seawalls, cranes, jetties, gates, brow piers and gangways.

Docks, Piers, and Other Marine Structures (Program 310)

Expenditures	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
Personnel Services	109,019	121,327	154,680	144,816
Services & Supplies	160,240	176,600	170,374	196,100
Capital Outlay	0	0	0	0
Total	269,259	297,927	325,054	340,916
Funding Source(s)				
User Fees	269,259	297,927	325,054	340,916
Total	269,259	297,927	325,054	340,916
Regular Personnel	1.0 FTE	.9 FTE	.9 FTE	1.1 FTE
Temporary/Seasonal Personnel	N/A	N/A	N/A	N/A

FACILITIES MAINTENANCE AND ENGINEERING DEPARTMENT

Utilities Maintenance

Utility maintenance includes repairs to landside and dock electrical and plumbing facilities; operation and maintenance of seven sanitary sewer lift stations; maintenance of parking lot, dock and storage area lighting; and storm drain inspections and cleaning.

Utilities Maintenance (Program 320)

Expenditures	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
Personnel Services	62,576	63,193	76,858	71,646
Services & Supplies	23,490	32,750	29,776	32,750
Capital Outlay		0		
Total	86,065	95,943	106,634	104,396
Funding Source(s)				
Rents	46,475	51,809	45,400	68,000
User Fees	39,590	44,134	61,234	36,396
Total	86,065	95,943	106,634	104,396
Regular Personnel				
	.5 FTE	.5 FTE	.3 FTE	.4 FTE
Temporary/Seasonal Personnel				
	N/A	N/A	N/A	N/A

FACILITIES MAINTENANCE AND ENGINEERING DEPARTMENT

Building Maintenance

There are 26 buildings housing over 40 tenants, harbor administration, operations and maintenance functions, restrooms and miscellaneous storage facilities throughout the harbor. Activities include the full spectrum of repairs, paint, carpet, roofing, HVAC, elevator service, alarm maintenance and cleaning/custodial services.

Building Maintenance (Program 330)

Expenditures	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
Personnel Services	102,101	125,277	101,863	137,724
Services & Supplies	221,073	269,975	237,969	273,225
Total	323,175	395,252	339,831	410,949
Funding Source(s)				
Rents	323,175	395,252	339,831	410,949
Total	323,175	395,252	339,831	410,949
Regular Personnel				
	1.1 FTE	1.4 FTE	1.4 FTE	1.4 FTE
Temporary/Seasonal Personnel				
	N/A	N/A	N/A	N/A

FACILITIES MAINTENANCE AND ENGINEERING DEPARTMENT

Grounds

Harbor property encompasses approximately nine landside acres that attract thousands of visitors each year. Activities include maintenance of landscaped areas; parking lots and meters; striping; signs; fences; walkways; commemorative plazas; retaining walls; litter collection, control and transport; recycling services; cleaning of impounded boats for lien sale; pressure washing of docks; street sweeping; and fish table cleaning and maintenance.

Grounds services and general maintenance were previously supported by one unrepresented, provisional employee whose position was eliminated in FY21 due to COVID-19 related budget impacts. Grounds services are being performed by in-house crews, with support from one part-time employee who provides weekend janitorial service and a contractor who provides garbage collection, recycling sorting and transport.

Grounds (Program 340)

Expenditures	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
Personnel Services	364,623	369,798	416,808	410,572
Services & Supplies	368,836	417,000	400,666	427,500
Capital Outlay*	0	0	0	0
Total	733,459	786,798	817,474	838,072
Funding Source(s)				
Rents	227,372	243,907	200,000	260,000
User Fees	506,087	542,891	617,474	578,072
Total	733,459	786,798	817,474	838,072
Regular Personnel	2.6 FTE	3.0 FTE	2.8 FTE	2.9 FTE
Temporary/Seasonal Personnel	Weekend Custodian	Weekend Custodian	Weekend Custodian	Weekend Custodian

FACILITIES MAINTENANCE AND ENGINEERING DEPARTMENT

Aeration Program

This program involves the annual installation of 24 electric powered aerators mounted in strategic locations throughout the harbor to respond to high fish count and low dissolved oxygen events. The harbor had experienced devastating fish kills, primarily schools of anchovies, in years past, requiring costly cleanup and repair operations. The current aeration program is a joint effort between the Facilities Maintenance and Engineering Department and the Harbor Patrol to monitor fish populations and dissolved oxygen levels, and be prepared to respond quickly to ameliorate poor conditions and prevent another kill.

Aeration Program (Program 350)

Expenditures	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
Personnel Services	19,806	26,340	20,317	26,385
Services & Supplies	20,991	31,000	25,242	31,000
Total	40,797	57,340	45,559	57,385
Funding Source(s)				
User Fees	40,797	57,340	45,559	57,385
Total	40,797	57,340	45,559	57,385
Regular Personnel				
	.2 FTE	.2 FTE	.2 FTE	.2 FTE
Temporary/Seasonal Personnel				
	N/A	.3 FTE	N/A	N/A

FACILITIES MAINTENANCE AND ENGINEERING DEPARTMENT

Fishery Support

Fishery Support (formerly known as the “Ice Production” program), was established when the large Sunwell ice production plant was still in operation. The plant was removed in 2013, due to repeated failures and the high cost of maintenance and repairs, and was replaced with a smaller, compact machine that is easily managed and operated by the resident fish buyer and harbor staff. As a result, program costs dropped to very low levels.

The commercial fishing fleet, resident fish buyer and the facilities that support their activities is supported by the Port District. The FY23 budget includes funding for maintenance of the hoists, working with commercial fishermen on landings administration, and for updating policies associated with the fishery.

Fishery Support (Program 360)

Expenditures	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
Personnel Services	5,063	12,822	8,602	12,527
Services & Supplies	0	3,500	1,550	3,500
Total	5,063	16,322	10,152	16,027
Funding Source(s)				
User Fees	5,063	16,322	10,152	16,027
Total	5,063	16,322	10,152	16,027
Regular Personnel	.1 FTE	.1 FTE	<.1 FTE	.1 FTE
Temporary/Seasonal Personnel	N/A	N/A	N/A	N/A

FACILITIES MAINTENANCE AND ENGINEERING DEPARTMENT

Capital Projects

This program provides staffing to develop and manage the Port District’s Capital Improvement Program. Work in this section may involve preliminary engineering, such as site inspections or concept development, grant applications, and other work in support of capital projects.

Capital projects recommended for FY23 are detailed in the Capital Improvement Program later in this report.

Capital Projects (Program 390)

Expenditures	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
Personnel Services	1,630	5,038	55	4,619
Services & Supplies	443,196	412,759	483,300	462,180
Total	444,826	417,797	483,355	466,799
Funding Source(s)				
User Fees	444,826	417,797	483,355	466,799
Total	444,826	417,797	483,355	466,799
Regular Personnel				
	2.0 FTE	1.7 FTE	2.0 FTE	1.6 FTE
Temporary/Seasonal Personnel				
	N/A	N/A	N/A	N/A

FACILITIES MAINTENANCE AND ENGINEERING DEPARTMENT

Dredging Operations

Activities involve annual dredging of the federal entrance channel and selected areas of the inner-harbor, primarily the north harbor where sedimentation from Arana Gulch most impacts depths. Also included are maintenance and repairs to the dredges *Twin Lakes* and *Squirt* and other equipment required to perform dredging (e.g., crane, submersible pump, dozer, forklift, pipe welder, and anchors).

Environmental efforts in support of Dredging Operations are budgeted separately under the Administrative Services Department and include many of the costs associated with dredge permitting, monitoring and compliance reporting to several regulatory agencies.

The U.S. Army Corps of Engineers provides support for the dredging by reimbursing 35% of the average operations and maintenance costs. The Port District is currently being reimbursed \$525,000/year. Shortfall funding in the amount of \$140,000 from calendar year 2021, was received in FY22.

Dredging Operations (Program 400)

Expenditures	FY 21 Actual	FY 22 Budget	FY 22 Projected	FY 23 Budget
Personnel Services	873,526	890,751	851,055	964,437
Services & Supplies	483,696	596,675	578,215	604,600
Capital Outlay	218,845	272,762	273,888	177,151
Transfers Out	-218,845	-272,762	-272,762	-177,151
Total	1,357,221	1,487,426	1,429,270	1,569,037
Funding Source(s)				
User Fees	1,357,221	1,487,426	1,429,270	1,569,037
Total	1,357,221	1,487,426	1,429,270	1,569,037
Regular Personnel				
	5.3 FTE	5.3 FTE	5.3 FTE	5.4 FTE
Temporary/Seasonal Personnel				
	HDW (Prov)	HDW (Prov)	HDW (Prov)	P/T HDW

DREDGING EQUIPMENT

A major overhaul of the workboat *Dauntless* was performed in 2018. Two items scheduled as part of that overhaul were replacement of the A-frame and replacement of the deck. Replacement of the deck was reprogrammed in FY20 but never completed, and remains an unfunded item. Replacement of the A-frame was completed in FY22.

As noted in the Dredging Operations budget program, the U.S. Army Corps of Engineers provides support for the dredging by reimbursing 35% of the average operations and maintenance costs. The Port District is currently being reimbursed \$525,000/year.

The FY22 budget provided a \$100,000 allowance to be used for unspecified dredge system equipment replacement / repair needs. As a result of damage sustained to the dredge equipment during the tsunami event of January 15, 2022, the totality of this allowance has been expended. Some items were eliminated from the draft FY23 operating budget and DIF to ensure a balanced budget.

The following items have been identified as priorities for the dredging program in FY 23.

FY 23 BUDGET -- DREDGE INTERMEDIATE FUND

ASSET	ITEM	IDENTIFIED NEEDS
TWIN LAKES	Snorkel Elbow Replacement	\$ 18,000
	Spare Parts Replacement	\$ 25,000
	Christmas Tree Lifting System	\$ 40,000
		\$ 83,000
DAUNTLESS	Rudder Shaft Replacement	\$ 15,000
	Cab Roof Replacement	\$ 10,000
	Electrical System Rewiring	\$ 15,000
		\$ 40,000
MISCELLANEOUS	Replacement Truck	\$ 45,000
	Track Fusion Machine Trailer	\$ 9,000
	16" Flexible Dredge Hoses	\$ 30,000
	Semi-Permanent Work Area Canopy	\$ 14,000
		\$ 98,000
FY23 IDENTIFIED DREDGE INTERMEDIATE FUND NEEDS		\$ 221,000
PROJECTED FY22 DREDGE INTERMEDIATE FUND BALANCE		\$ 29,849
PROJECTED FY23 DREDGE INTERMEDIATE FUNDING NEED		\$ 191,151

DREDGING EQUIPMENT (continued from previous page)

Unfunded Dredge Intermediate Fund Items

The following equipment / recommended funding set-asides are unfunded in the FY23 DIF:

FY23 UNFUNDED DREDGE INTERMEDIATE FUND ITEMS			
<i>Twin Lakes</i>	*Haul (partial set aside)	\$	75,000
<i>Dauntless</i>	Deck replacement	\$	52,000

**Item eliminated from the draft FY22 & FY23 budgets due to funding shortfalls*

Note: Funding for a Toyo barge was included in the FY21 DIF, but eliminated in April 2020, due to COVID-19 related budget impacts. Staff does not currently foresee a need for the Toyo Barge, so it has been removed from the list of unfunded items.

CAPITAL OUTLAY

The following capital outlay items are included in the FY23 budget:

- Boatyard: \$4,000 to purchase a manual or used forklift.

The following requests for equipment are unfunded in the FY23 budget:

- Parking Control: \$10,000 to purchase a golf cart
- Buildings / Grounds: \$45,000 to purchase a replacement truck
- Grounds: \$75,000 to purchase a new garbage compactor (grant funding is being researched as a potential option for funding this replacement).

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program and fund balance propose \$382,000 in new funding for capital improvement projects in FY23, and assignment of \$240,000 in existing Unallocated CIP Funds in support of identified projects.

The proposed 5-Year Capital Improvement Program is included as Appendix D.

DEBT SERVICE

During FY14, the District embarked on a refinancing (aka “refunding”) of its existing debt which comprised loans from the California Department of Boating and Waterways (DBW) and bonds financed through the California Maritime Infrastructure Association (CMIA). The DBW loans carried an interest rate of 4.5%, and interest on the CMIA bonds ranged from 5.3% to 8.4%. The existing debt was scheduled for pay off in 2042. DBW loans had been used to finance reconstruction of G, J, W and X dock following the 1989 Loma Prieta earthquake. CMIA bonds were used to finance improvements at 2222 East Cliff Drive, AA Dock and 555 Brommer Street Extension.

One goal of the refinancing program was to reduce the District’s debt to a level that would allow additional borrowing in order to fund a replacement for the aging dredge *Seabright*. The estimated cost of a new dredge was \$3-4 million.

Funding in the amount of \$4 million to replace the dredge *Seabright* and \$750,000 to pay off existing pension withdrawal liability was added to the financing package for a total amount of \$16,803,405. The table below illustrates the District’s financing needs, refinanced debt and payoff years for each.

Financing Needs	Source	Principal Amount (in 000’s)	Interest Rate	Total Cost	Payoff Year
Tax Exempt Loans	DBW	9,116	4.5%	14,620	2042
Tax Exempt Bonds	CMIA	835	5.3%	1,150	2024
Taxable Bonds ¹	CMIA	1,670	8.4%	2,612	2024
Tax Exempt Loan	CSDA	4,000	7.5%	6,696	2029
Tax Exempt Loan	Unknown	750	7.5%	1,274	2029
TOTALS:		16,371		26,352	
Refinanced					
Tax Exempt Loans	BBVA Compass Bank	14,419	3.09%	18,454	2029
Taxable Bonds	BBVA Compass Bank	2,384	4.74%	3,131	2026
TOTALS:		16,803		21,585	

A term of the refinancing package required the District to terminate its line of credit with Comerica Bank. The District replaced it with a \$4 million line of credit at BBVA Compass Bank, which was needed at the time to provide funding for tsunami repair work. The line of credit limit was reduced in FY15 in order to save “unused credit” fees on the line. In FY18, the term on \$2 million line of credit was extended.

¹ The interest rate the District was paying toward CMIA Series 2004C Bonds was scheduled to increase from 7.5% to 8.4% in May 2014.

DEBT SERVICE

The District’s agreements with BBVA Compass Bank included covenants to maintain adequate coverage for debt service for the life of the loans. Debt Service Ratio (DSR) covenants required the District to prescribe and collect fees and charges for services at least equal to 125% of its debt service after operating and maintenance expenses for the fiscal year. In addition, the District’s revenues were required to at least equal 140% of its debt service after operating and maintenance expenses or be subject to depositing additional funds with the bank to be held in reserve.

During FY19, the Port District secured \$3,350,000 in new tax-exempt financing from BBVA Compass Bank at an interest rate of 3.5% to fund two Capital Improvements Projects: the Aldo’s Seawall Replacement Project (F027) and the Piling Replacement Project (F005). The Port District successfully negotiated a reduction to its Debt Service Ratio (DSR) covenants. While the Port District is required to prescribe and collect fees and charges for services at least equal to 125% of the debt service after operating and maintenance expenses for the fiscal year, it is no longer required to achieve revenues equal to 140% of its debt service after operating and maintenance expenses or be subject to depositing additional funds to be held in reserve. Additionally, BBVA Compass Bank agreed to treat non-cash pension liability like depreciation for purposes of calculating the Port District’s DSR. A term of the new debt financing package required the District to terminate its \$2 million line of credit with BBVA Compass Bank. These amended terms apply to the Port District’s new debt and debt refinanced in FY14.

The table below illustrates the District’s new debt acquired in FY19, and payoff years for each.

Refinanced	Source	Principal Amount (in 000’s)	Interest Rate	Total Cost	Payoff Year
Tax Exempt Loan	BBVA Compass Bank	\$1,750	3.50%	\$2,253	2034
Tax Exempt Loan	BBVA Compass Bank	\$1,600	3.50%	\$2,060	2034
TOTALS:		\$3,350		\$4,314	

The Santa Cruz Port District has an ongoing interest in acquiring harbor-adjacent properties for the continued development of the District’s operation. In FY22, the Port District acquired a commercial property carrying a professional administrative zoning status, located at 497 Lake Avenue. Seller financing in the amount \$950,000 was obtained to complete the transaction. A 4% interest rate applies, and the loan will be paid off in 2041 (balloon payment applies) at a total cost of \$1,786,473.

The table below illustrates the District’s new debt acquired in FY22, and the payoff year.

Financing	Source	Principal Amount (in 000’s)	Interest Rate	Total Cost	Payoff Year
497 Lake Avenue	Seller Financing	\$950	4.00%	\$1,786	2041
TOTALS:		\$950		\$1,786	

Appendix B shows the Port District’s current debt with principal and interest payments for the refunding acquired in FY14, and new debt acquired in FY19 and FY22, due each year through FY42 assuming no additional borrowing occurs, and provides Debt Service Coverage Ratios (DSRs) for FY20 and FY21 (audited), FY22 (projected), and FY23 (draft budget).

APPENDIX A

Santa Cruz Port District MISSION STATEMENT

The primary mission of the Santa Cruz Port Commission is to ensure that Santa Cruz Harbor is a viable operational and financial entity, providing a full array of boating and marine related opportunities for the public.

GOALS

The Port Commission has adopted the following goals:

- Maintain the harbor and harbor entrance to design depths and in the safest condition practical.
- Maintain the facility at a high level of serviceability in regard to function, modernism, longevity, aesthetics and cleanliness.
- Provide for an expansive array of affordable, accessible and available marine facilities and services for the boating public.
- Meet all current and long-term Port District financial responsibilities.
- Contain costs and keep prices as low as practical while still meeting all other financial and operational objectives.
- Operate the harbor as a regional facility in accordance with the three 1958 federal legislative mandates -- "recreation," "commercial fishing," "harbor of refuge."
- Provide for a variety of businesses as a community resource to be enjoyed by all citizens.
- Provide and encourage marine educational opportunities in the harbor for all, especially school children.
- Provide marine rescue services in conjunction with other agencies to the degree which funds and safety considerations allow.
- Comply with all environmental and regulatory laws which apply to Santa Cruz Harbor operations.
- Participate in the management and stewardship of surrounding watersheds with particular emphasis on erosion control and water quality.
- Provide timely information to the public relating to Port Commission public meetings and actions.

Adopted by the Santa Cruz Port Commission on 01/25/05.

Santa Cruz Port District
General Fund Reserve Policy
Adopted November 24, 2015

Reserve Policy Objectives

To strengthen the financial stability of the District against economic uncertainty, unexpected situations such as natural or man-made disasters, unanticipated drop in revenues, and other unforeseen emergencies or extraordinary circumstances that the Port District may face that are infrequent in occurrence.

Target Amount Held in Reserve

The Port District will strive to hold in reserve an amount equal to 25 percent of the District's annual operating expenses in the current fiscal year's adopted general fund budget. The District recognizes that reserve fund amount may fluctuate and may need to be rebuilt over time as needed.

Funding Sources

The reserve fund will generally come from one-time revenue and from excess revenues over expenditures. Examples of one-time revenue include infrequent sales of Port District assets, infrequent revenues from development and grants, or other sources that are typically non-recurring in nature.

Conditions on Use of Reserves

The use of reserves shall generally be limited to unanticipated, non-recurring needs. Reserve fund balances shall not be used for normal or recurring annual operating expenditures.

The Port Director shall make recommendations to the Port Commission for use of reserves. Appropriations from this reserve fund shall require a resolution approved by the Port Commission.

Requests for use of reserves shall occur only after exhausting the current year's budgetary flexibility. The Port Director shall, within six months of its use, present to the Port Commission a plan and timeline for replenishing the reserve fund. .

Santa Cruz Port District

INVESTMENT POLICY



**Santa Cruz Port District
135 5th Avenue
Santa Cruz, CA 95062
(831) 475-6161**

August 9, 2021 (attachments)

Santa Cruz Port District

INVESTMENT POLICY

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Santa Cruz Port District

INVESTMENT POLICY

INTRODUCTION

Santa Cruz Port District is a municipal corporation and a political subdivision of the State of California. It is governed by an elected Board of Commissioners; the investment policy is administered through an executive officer, the Port Director.

The responsibilities and authority of the Santa Cruz Port Commission are prescribed in the State of California Harbors and Navigation Code, Part 4, Sec. 6200.

PURPOSE

This statement is intended to set policy and provide direction to the Port Director of the Santa Cruz Port District for the prudent and beneficial investment of all funds and monies of the District.

AUTHORITY

The Government Code of the State of California (Government Code), primarily section 53601 and related subsections, authorizes the types of investment vehicles allowed in a California local agency's portfolio. The investment vehicles emphasize preservation of capital and are a conservative set of investments. The authority to invest (as defined in the Government Code) is delegated to the local agency's legislative body for re-delegation to its finance officer. Under no circumstance is the local agency finance officer permitted to purchase an investment that is not specifically authorized by law and within the scope of investments delegated by the local agency's governing board.

This Investment Policy grants the Port Director the authority to act as Finance Officer (Trustee) and manage investments for the Santa Cruz Port District. The Santa Cruz Port Commission will serve in the role of investment committee, responsible for setting investment policy and providing oversight.

The Port Commission, under authorized contract, may delegate certain responsibilities to professional experts in various fields, including but not limited to:

- Investment Consultant: An investment consultant may be retained assist the Port Director in selecting investment options in compliance with State of California public fund management

guidelines; reviewing such options over time; measuring and evaluating investment performance; and other tasks as deemed appropriate.

- Designated officers as allowed under California Government Code Sections 53601-53610 and 53620-53622 and/or successor statutes for purposes of assuming fiduciary responsibility for administering and managing certain investments, such as a Section 115 trust to prefund Other Post-Employment Benefits or pension liabilities.
- Additional specialists such as attorneys, auditors, actuaries and others who may be contracted by the District.

Adoption of this policy was made at a regular meeting of the Port Commission on November 27, 2018. The Port Commission, acting as Investment Committee, may adopt other amendments to this policy due to a change in the District's goals and objectives, which shall require an affirmative vote by a majority of the Port Commission. This policy is intended to allow investment in accordance with state and federal laws and successor statutes, and therefore a statute change may not be require a change in this policy. Investment Policy Attachments A and B shall be updated by the Finance Officer, as needed, to reflect current California Debt and Investment Advisory Commission (CDIAC) guidance.

BASIC POLICY AND OBJECTIVES

In accordance with public fund management guidelines, the Santa Cruz Port District investment policy is a conservative policy guided by the objectives of safety, liquidity and yield, in accordance with Government Code Section 53600.5, which states, *"When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, the primary objective of a Trustee shall be to safeguard the principal of the funds under its control. The secondary objective shall be to meet the liquidity needs of the depositor. The third objective shall be to achieve a return on the funds under its control."*

The following are objectives:

Performance Expectations: The Port District's cash management portfolio shall be designed with the objective of regularly meeting or exceeding the average yield of the State of California Local Agency Investment Fund (LAIF). The enabling legislation for LAIF is Section 16429.1 et seq. of the California Government Code. LAIF as an indicator is considered a benchmark for lower risk investment transactions and therefore comprises a minimum standard for the portfolio's rate of return. The investment program shall seek to augment returns above this threshold, consistent with risk limitations identified herein and prudent investment principles, when feasible. The investment program may also seek to reduce Other Post Employment (OPEB) or pension liabilities.

Prudence: The standard of prudence to be used by investment officials shall be the "Uniform Prudent Management of Institutional Funds Act" (UPMIFA) standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations

from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

Reporting Requirements: The quarterly financial reports presented to the Santa Cruz Port Commission, typically presented at regularly scheduled public meetings in July, October, and January, and shall include information about investment performance. (Note: Fiscal year end quarterlies are not typically presented to the Commission, but are reviewed as part of the year-end audit process.)

Performance Review: The Santa Cruz Port Commission shall perform periodic appraisals of the investment portfolio and investment policy to evaluate the effectiveness of the District's investment program. The Investment Policy shall be presented with the annual budget document.

Ethics and Conflicts of Interest: Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business, in accordance with applicable laws. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the Port District.

Investment Portfolio Compliance: The Port District's investment portfolio must be in compliance with statute at the time that investments are purchased. The investment portfolio shall be monitored, as practical, for subsequent changes in percentages resulting from non-purchase activity or changes in credit rating of existing securities. If, as a result of monitoring, it is discovered that the portfolio or individual investments are deemed to be out of compliance with either statute or this Investment Policy, such non-compliance shall be reported by the Port Director to the Port Commission within five working days along with a detailed explanation for the variance and recommended course of action.

Exceptions: When investing in funds deemed suitable for public investment such as LAIF, a Joint Powers Authority Pool or Voluntary Investment Program Fund as described in Attachment A, California Debt and Investment Advisory Commission (CDIAC) Figure 1, no maximum specified percentage of portfolio shall apply.

Conflicts: In the event any provision this Investment Policy is in conflict with any of the statutes referred to herein or any other State or Federal statutes, the provisions of each statute shall govern.

PERMITTED INVESTMENTS AND LIMITATIONS

Permitted Investments

The California Government Code contains specific provisions regarding the types of investments and practices permitted after considering the broad requirement of preserving principal and maintaining liquidity before seeking yield. These provisions are intended to promote the use of reliable, diverse and safe investments instruments to ensure a prudently managed portfolio worthy of public trust.

Government Code Sections 16340, 16429.1, 53601, 53601.6, 53601.8, 53635, 53635.2, 53635.8, 53638, and 53684 include a number of requirements on how and where public money may be invested. CDIAC Figure 1 provides a synopsis of the permitted investment instruments and limitations on each, in which all local agencies may invest as summarized by CDIAC, Local Agency Investment Guidelines, Update for 2018).

The Port District may invest only in those instruments specified in State law; however, the Port Commission may set a more stringent standard.

To the extent allowable by statute, the Finance Officer and Investment Committee (Port Commission) may consider investment in funds, such as those allowable under an irrevocable Section 115 Trust of the Internal Revenue Code, designated for the payment of employee retiree health benefits (Other Post Employment Benefits "OPEB") as authorized under Government Code Sections 53620-53622 or a Pension Prefunding Trust Program "PPTP," currently under development by CalPERS as authorized by SB 1413, which may provide a future investment opportunity.

Limitations on Investments

Limitations as established by law are subject to change as established by the State Treasurer. A listing of limitations on investments are as summarized by CDIAC, Local Agency Investment Guidelines, Update for 2018, are shown in the Table of Notes appended to Table 1. As noted above, investment options and limitations are subject to change as established by the State Treasurer from time to time.

The Trustee, with guidance and approval of the Investment Committee (Port Commission), may adopt additional limitations on investments over time, which shall be made a part of this policy.

ATTACHMENTS

ATTACHMENT A.....CDIAC ALLOWABLE INVESTMENT INSTRUMENTS, FIGURE 1

ATTACHMENT B.....CDIAC TABLE OF NOTES FOR FIGURE 1

FIGURE 1

ALLOWABLE INVESTMENT INSTRUMENTS PER STATE GOVERNMENT
CODE (AS OF JANUARY 1, 2021)^A APPLICABLE TO ALL LOCAL AGENCIES^B

See "Table of Notes for Figure 1" on the next page for footnotes related to this figure.

INVESTMENT TYPE	MAXIMUM MATURITY ^C	MAXIMUM SPECIFIED % OF PORTFOLIO ^D	MINIMUM QUALITY REQUIREMENTS	GOV'T CODE SECTIONS
Local Agency Bonds	5 years	None	None	53601(a)
U.S. Treasury Obligations	5 years	None	None	53601(b)
State Obligations— CA And Others	5 years	None	None	53601(c) 53601(d)
CA Local Agency Obligations	5 years	None	None	53601(e)
U.S Agency Obligations	5 years	None	None	53601(f)
Bankers' Acceptances	180 days	40% ^E	None	53601(g)
Commercial Paper—Non-Pooled Funds ^F (under \$100,000,000 of investments)	270 days or less	25% of the agency's money ^G	Highest letter and number rating by an NRSRO ^H	53601(h)(2)(c)
Commercial Paper—Non-Pooled Funds (min. \$100,000,000 of investments)	270 days or less	40% of the agency's money ^G	Highest letter and number rating by an NRSRO ^H	53601(h)(2)(c)
Commercial Paper— Pooled Funds ^I	270 days or less	40% of the agency's money ^G	Highest letter and number rating by an NRSRO ^H	53635(a)(1)
Negotiable Certificates of Deposit	5 years	30% ^J	None	53601(i)
Non-negotiable Certificates of Deposit	5 years	None	None	53630 et seq.
Placement Service Deposits	5 years	50% ^K	None	53601.8 and 53635.8
Placement Service Certificates of Deposit	5 years	50% ^K	None	53601.8 and 53635.8
Repurchase Agreements	1 year	None	None	53601(j)
Reverse Repurchase Agreements and Securities Lending Agreements	92 days ^L	20% of the base value of the portfolio	None ^M	53601(j)
Medium-Term Notes ^N	5 years or less	30%	"A" rating category or its equivalent or better	53601(k)
Mutual Funds And Money Market Mutual Funds	N/A	20%	Multiple ^{P,Q}	53601(l) and 53601.6(b)
Collateralized Bank Deposits ^R	5 years	None	None	53630 et seq. and 53601(n)
Mortgage Pass-Through and Asset-Backed Securities	5 years or less	20%	"AA" rating category or its equivalent or better	53601(o)
County Pooled Investment Funds	N/A	None	None	27133
Joint Powers Authority Pool	N/A	None	Multiple ^S	53601(p)
Local Agency Investment Fund (LAIF)	N/A	None	None	16429.1
Voluntary Investment Program Fund ^T	N/A	None	None	16340
Supranational Obligations ^U	5 years or less	30%	"AA" rating category or its equivalent or better	53601(q)
Public Bank Obligations	5 years	None	None	53601(r), 53635(c) and 57603

TABLE OF NOTES FOR FIGURE 1

- ^A Sources: Sections 16340, 16429.1, 27133, 53601, 53601.6, 53601.8, 53630 et seq., 53635, 53635.8, and 57603.
- ^B Municipal Utilities Districts have the authority under the Public Utilities Code Section 12871 to invest in certain securities not addressed here.
- ^C Section 53601 provides that the maximum term of any investment authorized under this section, unless otherwise stated, is five years. However, the legislative body may grant express authority to make investments either specifically or as a part of an investment program approved by the legislative body that exceeds this five year remaining maturity limit. Such approval must be issued no less than three months prior to the purchase of any security exceeding the five-year maturity limit.
- ^D Percentages apply to all portfolio investments regardless of source of funds. For instance, cash from a reverse repurchase agreement would be subject to the restrictions.
- ^E No more than 30 percent of the agency's money may be in bankers' acceptances of any one commercial bank.
- ^F Includes agencies defined as a city, a district, or other local agency that do not pool money in deposits or investment with other local agencies, other than local agencies that have the same governing body.
- ^G Local agencies, other than counties or a city and county, may purchase no more than 10 percent of the outstanding commercial paper and medium-term notes of any single issuer.
- ^H Issuing corporation must be organized and operating within the U.S., have assets in excess of \$500 million, and debt other than commercial paper must be in a rating category of "A" or its equivalent or higher by a nationally recognized statistical rating organization, or the issuing corporation must be organized within the U.S. as a special purpose corporation, trust, or LLC, have program wide credit enhancements, and have commercial paper that is rated "A-1" or higher, or the equivalent, by a nationally recognized statistical rating agency.
- ^I Includes agencies defined as a county, a city and county, or other local agency that pools money in deposits or investments with other local agencies, including local agencies that have the same governing body. Local agencies that pool exclusively with other local agencies that have the same governing body must adhere to the limits set forth in Section 53601(h)(2)(C).
- ^J No more than 30 percent of the agency's money may be in negotiable certificates of deposit that are authorized under Section 53601(i).
- ^K Effective January 1, 2020, no more than 50 percent of the agency's money may be invested in deposits, including certificates of deposit, through a placement service as authorized under 53601.8 (excludes negotiable certificates of deposit authorized under Section 53601(i)). On January 1, 2026, the maximum percentage of the portfolio reverts back to 30 percent. Investments made pursuant to 53635.8 remain subject to a maximum of 30 percent of the portfolio.
- ^L Reverse repurchase agreements or securities lending agreements may exceed the 92-day term if the agreement includes a written codicil guaranteeing a minimum earning or spread for the entire period between the sale of a security using a reverse repurchase agreement or securities lending agreement and the final maturity dates of the same security.
- ^M Reverse repurchase agreements must be made with primary dealers of the Federal Reserve Bank of New York or with a nationally or state chartered bank that has a significant relationship with the local agency. The local agency must have held the securities used for the agreements for at least 30 days.
- ^N "Medium-term notes" are defined in Section 53601 as "all corporate and depository institution debt securities with a maximum remaining maturity of five years or less, issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States."
- ^O No more than 10 percent invested in any one mutual fund. This limitation does not apply to money market mutual funds.
- ^P A mutual fund must receive the highest ranking by not less than two nationally recognized rating agencies or the fund must retain an investment advisor who is registered with the SEC (or exempt from registration), has assets under management in excess of \$500 million, and has at least five years' experience investing in instruments authorized by Sections 53601 and 53635.
- ^Q A money market mutual fund must receive the highest ranking by not less than two nationally recognized statistical rating organizations or retain an investment advisor registered with the SEC or exempt from registration and who has not less than five years' experience investing in money market instruments with assets under management in excess of \$500 million.
- ^R Investments in notes, bonds, or other obligations under Section 53601(n) require that collateral be placed into the custody of a trust company or the trust department of a bank that is not affiliated with the issuer of the secured obligation, among other specific collateral requirements.
- ^S A joint powers authority pool must retain an investment advisor who is registered with the SEC (or exempt from registration), has assets under management in excess of \$500 million, and has at least five years' experience investing in instruments authorized by Section 53601, subdivisions (a) to (o).
- ^T Local entities can deposit between \$200 million and \$10 billion into the Voluntary Investment Program Fund, upon approval by their governing bodies. Deposits in the fund will be invested in the Pooled Money Investment Account.
- ^U Only those obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development (IBRD), International Finance Corporation (IFC), and Inter-American Development Bank (IADB), with a maximum remaining maturity of five years or less.

APPENDIX B

**SANTA CRUZ PORT DISTRICT
PRINCIPAL AND INTEREST DETAIL**
Updated February 10, 2022

INTEREST		FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	
Source	Loan #																	
Cal Boating	5	\$700,000 at 6%(4.5%)	5,301	2,709														
Cal Boating	6	\$600,000 at 6%(4.5%)	6,975	4,751														
Cal Boating	7	\$700,000 at 6%(4.5%)	10,011	7,671														
Cal Boating	8	\$1,600,000 at 4.7%(4.5%)	43,975	40,798														
Cal Boating	9	\$2,100,000 at 4.5%	73,044	69,185														
Cal Boating	10	\$1,754,000 at 4.5%	67,881	65,545														
Cal Boating	"emerg500"	\$1,975,000 at 4.5%	87,371	85,331														
Cal Boating	12	\$1,365,000 at 4.5% *	0	158,805														
Cal Boating	12a	\$2,500,000 at 4.5%	0	0														
CMIA		\$3,900,000 at 4.7%	210,843	200,043	92,736													
OE3 Pension Trust		Withdrawal Liability - \$913,315 at 6.53	57,102	54,365	51,443													
BBVA Tax Exempt		2013 \$14,418,960	183,169	433,326														
BBVA Taxable		2013 \$2,384,445	17,581	110,122	412,836	389,156	364,738	339,560	313,598	286,827	259,768	233,501	206,416	178,487	149,689	119,994	89,374	
BBVA Tax Exempt		\$1,750,000 @ 3.5%			103,862	95,642	86,995	77,943	68,503	58,641	48,209	37,296	25,991	11,877	3,718	525		
BBVA Tax Exempt		\$1,600,000 @ 3.5%						22,288	58,606	55,370	52,021	48,553	44,962	41,245	37,396	33,412	29,287	
BBVA RLOC		\$1,600,000 @ 3.5%						20,378	53,583	50,624	47,562	44,391	41,108	37,710	34,191	30,548	26,777	
497 Lake Avenue		\$950,000 @ 4.0%						Cancelled										
Subtotal Interest Payments			-562,503	-907,964	-687,630	-616,698	-484,798	-451,734	-460,169	-494,290	-451,463	-417,045	-401,268	-355,317	-305,441	-260,371	-219,080	-179,231
PRINCIPAL																		
Cal Boating	5	\$700,000 at 6%(4.5%)	57,608	60,200	552,388													
Cal Boating	6	\$600,000 at 6%(4.5%)	49,409	51,633														
Cal Boating	7	\$700,000 at 6%(4.5%)	52,002	54,342														
Cal Boating	8	\$1,600,000 at 4.7%(4.5%)	70,603	73,781														
Cal Boating	9	\$2,100,000 at 4.5%	85,737	89,598														
Cal Boating	10	\$1,754,000 at 4.5%	51,902	54,239														
Cal Boating	"emerg500"	\$1,975,000 at 4.5%	39,017	41,057														
Cal Boating	12	\$1,365,000 at 4.5% *	0	0														
Cal Boating	12a	\$2,500,000 at 4.5%	0	0														
CMIA		\$3,900,000 at 4.7%	175,000	190,000	2,505,000													
OE3 Pension Trust		Withdrawal Liability - \$913,315 at 6.53	40,663	43,400	46,321													
BBVA Tax Exempt		2013 \$14,418,960	130,988	737,468														
BBVA Taxable		2013 \$2,384,445	31,421	119,082	760,433	784,113	808,531	833,709	859,871	888,442	843,501	869,768	896,853	924,782	953,580	983,275	1,013,895	
BBVA Tax Exempt		\$1,750,000 @ 3.5%			171,147	180,237	188,924	197,188	205,006	217,210	228,740	234,713	249,833	261,310	273,894	284,894	296,310	
BBVA Tax Exempt		\$1,600,000 @ 3.5%						52,836	91,641	94,877	98,228	101,694	105,285	109,003	112,851	116,835	120,961	
BBVA RLOC		\$1,600,000 @ 3.5%						48,307	83,787	86,745	89,807	92,978	96,261	99,659	103,177	106,821	110,592	
497 Lake Avenue		\$1mil borrowed						Cancelled										
Subtotal Principal Payments			-621,940	-820,658	-3,960,239	-931,580	-964,351	-997,454	-1,132,039	-1,240,105	-1,285,274	-1,264,394	-1,316,051	-1,365,818	-1,413,056	-1,273,550	-1,241,518	-1,266,080
TOTAL PRINCIPAL AND INTEREST PAYMENTS			-1,184,443	-1,728,622	-4,647,868	-1,448,278	-1,449,148	-1,449,188	-1,592,207	-1,734,395	-1,736,737	-1,681,440	-1,717,319	-1,721,135	-1,718,498	-1,533,921	-1,460,599	-1,445,311

Payments on CMIA bonds were made from funds held in escrow as part of FY14 debt refinance.

DEBT SERVICE LESS FINAL CMIA & PENSION WITHDRAWAL 1,399,978 (Excludes approximately \$60,000 interest to be paid on BBVA revolving line of credit if used for tsunami financing)

**SANTA CRUZ PORT DISTRICT
PRINCIPAL AND INTEREST DETAIL**
Updated February 10, 2022

INTEREST		FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36	FY37	FY38	FY39	FY40	FY41	FY42	
Source	Loan #															
Cal Boating	5	\$700,000 at 6%(4.5%)														
Cal Boating	6	\$600,000 at 6%(4.5%)														
Cal Boating	7	\$700,000 at 6%(4.5%)														
Cal Boating	8	\$1,600,000 at 4.7%(4.5%)														
Cal Boating	9	\$2,100,000 at 4.5%														
Cal Boating	10	\$1,754,000 at 4.5%														
Cal Boating	"emerg500"	\$1,975,000 at 4.5%														
Cal Boating	12	\$1,365,000 at 4.5% *														
Cal Boating	12a	\$2,500,000 at 4.5%														
CMIA		\$3,900,000 at 4.7%														
OE3 Pension Trust		Withdrawal Liability - \$913,315 at 6.532%														
BBVA Tax Exempt		2013 \$14,418,960	57,801	16,786												
BBVA Taxable		2013 \$2,384,445														
BBVA Tax Exempt		\$1,750,000 @ 3.5%	25,016	20,595	16,017	11,278	6,372	1,292								
BBVA Tax Exempt		\$1,600,000 @ 3.5%	22,872	18,830	14,644	10,312	5,826	1,181								
BBVA RLOC		\$1,600,000 @ 3.5%														
497 Lake Avenue		\$950,000 @ 4.0%	32,953	32,078	31,167	30,220	29,234	28,207	27,139	26,027	24,871	23,666	22,413	21,109	19,752	13,890
Subtotal Interest Payments			-138,642	-88,289	-61,829	-51,810	-41,431	-30,681	-27,139	-26,027	-24,871	-23,666	-22,413	-21,109	-19,752	-13,890
PRINCIPAL																
Cal Boating	5	\$700,000 at 6%(4.5%)														
Cal Boating	6	\$600,000 at 6%(4.5%)														
Cal Boating	7	\$700,000 at 6%(4.5%)														
Cal Boating	8	\$1,600,000 at 4.7%(4.5%)														
Cal Boating	9	\$2,100,000 at 4.5%														
Cal Boating	10	\$1,754,000 at 4.5%														
Cal Boating	"emerg500"	\$1,975,000 at 4.5%														
Cal Boating	12	\$1,365,000 at 4.5% *														
Cal Boating	12a	\$2,500,000 at 4.5%														
CMIA		\$3,900,000 at 4.7%														
OE3 Pension Trust		Withdrawal Liability - \$913,315 at 6.532%														
BBVA Tax Exempt		2013 \$14,418,960	1,045,468	1,086,483												
BBVA Taxable		2013 \$2,384,445														
BBVA Tax Exempt		\$1,750,000 @ 3.5%	125,231	129,653	134,230	138,969	143,876	73,832								
BBVA Tax Exempt		\$1,600,000 @ 3.5%	114,497	118,540	122,725	127,058	131,543	67,503								
BBVA RLOC		\$1mil borrowed														
497 Lake Avenue			21,473	22,348	23,258	24,206	25,192	26,218	27,286	28,398	29,555	30,759	32,012	33,316	34,674	474,894
Subtotal Principal Payments			-1,306,669	-1,357,024	-280,213	-290,233	-300,611	-167,553	-27,286	-28,398	-29,555	-30,759	-32,012	-33,316	-34,674	-474,894
TOTAL PRINCIPAL AND INTEREST PAYMENTS			-1,445,311	-1,445,312	-342,042	-342,042	-342,042	-198,234	-54,425	-54,425	-54,425	-54,425	-54,425	-54,425	-54,425	-488,784

**Santa Cruz Port District
Historical Revenues and Expenses
Debt Service Coverage Projection**

	2020 <i>Audited</i>	2021 <i>Audited</i>	2022 <i>Budgeted</i>	2022 <i>Projected</i>	2023 <i>Budgeted</i>
Operating Revenues					
Charges for berthing and services	\$ 7,920,084	\$ 7,886,323	\$ 7,889,775	\$ 8,553,592	\$ 8,141,535
Rent and concessions	\$ 1,893,576	\$ 1,635,555	\$ 1,825,000	\$ 2,087,088	\$ 2,020,000
Total Operating Revenues	\$ 9,813,660	\$ 9,521,878	\$ 9,714,775	\$ 10,640,680	\$ 10,161,535
Operating Expenses					
Depreciation and Amortization	\$ 1,954,934	\$ 2,159,280			
CalPERS Unfunded Liability (Non-cash)	\$ 338,085	\$ 190,116			
OPEB Liability (Non-cash)	\$ 67,186	\$ 81,221			
Dredging Operations	\$ 1,369,670	\$ 1,357,222	\$ 1,487,426	\$ 1,429,270	\$ 1,569,037
Administrative Services	\$ 759,880	\$ 753,848	\$ 764,483	\$ 786,813	\$ 826,625
Grounds	\$ 727,772	\$ 733,457	\$ 786,798	\$ 817,474	\$ 838,072
Fuel Services	\$ 536,061	\$ 427,765	\$ 491,444	\$ 780,077	\$ 493,291
Harbor Patrol	\$ 683,549	\$ 669,826	\$ 721,534	\$ 693,195	\$ 807,951
Property Management	\$ 480,408	\$ 515,497	\$ 546,648	\$ 650,513	\$ 555,579
Marina Management	\$ 434,290	\$ 483,428	\$ 512,134	\$ 509,294	\$ 563,149
Buildings	\$ 323,550	\$ 323,175	\$ 395,252	\$ 339,831	\$ 410,949
Parking Services	\$ 341,396	\$ 248,637	\$ 323,993	\$ 353,696	\$ 373,217
Docks, Piers, Marine Structures	\$ 237,013	\$ 269,258	\$ 297,927	\$ 325,054	\$ 340,916
Finance & Purchasing	\$ 181,208	\$ 194,674	\$ 209,575	\$ 186,362	\$ 227,216
Environmental & Permitting	\$ 174,318	\$ 139,893	\$ 195,175	\$ 93,056	\$ 192,405
Utilities	\$ 85,665	\$ 86,067	\$ 95,943	\$ 106,634	\$ 104,396
Aeration	\$ 38,467	\$ 40,795	\$ 57,340	\$ 45,559	\$ 57,385
Rescue Services	\$ 99,549	\$ 84,414	\$ 122,463	\$ 115,867	\$ 125,105
Boatyard Operations	\$ 274,979	\$ 303,551	\$ 324,636	\$ 317,668	\$ 365,913
Port Commission Support	\$ 52,156	\$ 56,586	\$ 57,089	\$ 113,208	\$ 78,145
Capital Projects	\$ 6,812	\$ 1,630	\$ 10,238	\$ 55	\$ 9,819
Events	\$ 30,440	\$ -	\$ 35,344	\$ 19,868	\$ 34,399
Fishery Support	\$ 5,680	\$ 5,064	\$ 16,322	\$ 10,152	\$ 16,027
Total Expenses	\$ 9,203,068	\$ 9,125,404	\$ 7,451,764	\$ 7,693,646	\$ 7,989,596
Non-Operating Revenue (Expenses)					
County revenues for public services	\$ 49,985	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Grants and Other Income	\$ 37,826	\$ 23,801	\$ 42,000	\$ 27,000	\$ 42,000
Dredging Reimbursement USACE	\$ 385,000	\$ 385,000		\$ 665,000	\$ -
Interest Income	\$ 265,810	\$ 80,131	\$ 79,500	\$ 31,477	\$ 50,000
Interest Expense	\$ (491,385)	\$ (443,836)	\$ (407,559)	\$ (483,300)	\$ (456,980)
Other Income (Expenses)	\$ 2,809	\$ 38,570	\$ 60,000	\$ 146,964	\$ 60,000
Total Non-Operating Income (Expenses)	\$ 250,045	\$ 133,666	\$ (176,059)	\$ 437,141	\$ (254,980)
Debt Service Coverage Calculation					
(+) Gross Revenues	\$ 9,813,660	\$ 9,521,878	\$ 9,714,775	\$ 10,640,680	\$ 10,161,535
(-) Maintenance and operating expenses	\$ (9,203,068)	\$ (9,125,404)	\$ (7,451,764)	\$ (7,693,646)	\$ (7,989,596)
(+) Depreciation and Amortization	\$ 1,954,934	\$ 2,159,280	\$ -	\$ -	\$ -
(+) CalPERS Unfunded Liability (Non-cash)	\$ 338,085	\$ 190,116	\$ -	\$ -	\$ -
(+) OPEB Liability (Non-cash)	\$ 67,186	\$ 81,221	\$ -	\$ -	\$ -
(=) Net Operating Income	\$ 2,970,797	\$ 2,827,091	\$ 2,263,011	\$ 2,947,034	\$ 2,171,939
(+) Interest Income	\$ 265,810	\$ 80,131	\$ 79,500	\$ 31,477	\$ 50,000
(+) Non-operating Income	\$ 2,809	\$ 38,570	\$ 60,000	\$ 146,964	\$ 60,000
(+) Grants	\$ 87,811	\$ 73,801	\$ 92,000	\$ 77,000	\$ 92,000
(+) Dredging Reimbursement USACE	\$ 385,000	\$ 385,000	\$ -	\$ 665,000	\$ -
(=) Net Revenues Available for Debt Service	\$ 3,712,227	\$ 3,404,593	\$ 2,494,511	\$ 3,867,475	\$ 2,373,939
(+) Current Portion Long Term Debt	\$ 1,299,163	\$ 1,274,163	\$ 1,278,283	\$ 1,278,283	\$ 1,329,940
(+) Interest Expense	\$ 491,385	\$ 443,836	\$ 407,559	\$ 483,300	\$ 456,980
(=) Total Debt Service	\$ 1,790,548	\$ 1,717,999	\$ 1,685,842	\$ 1,761,583	\$ 1,786,920
Debt Service Coverage Ratio (DSCR)	2.07x	1.98x	1.48x	2.2x	1.33x
Required DSCR	1.25x	1.25x	1.25x	1.25x	1.25x

Certain reclassifications have been made to the 2017 financial statements to conform to the 2018 presentation with respect to the net pension liability on the Statement of Revenues, Expenses, and Changes in Net Position and Statement of Cash Flows (see page 20 of FY 18 audited financial statements)

APPENDIX C



California Public Employees' Retirement System

Actuarial Office

400 Q Street, Sacramento, CA 95811 | Phone: (916) 795-3000 | Fax: (916) 795-2744

888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442 | www.calpers.ca.gov

July 2021

**Miscellaneous Second Tier Plan of the Santa Cruz Port District
(CalPERS ID: 3817767080)
Annual Valuation Report as of June 30, 2020**

Dear Employer,

Attached to this letter, you will find the June 30, 2020 actuarial valuation report of your CalPERS pension plan. **Provided in this report is the determination of the minimum required employer contributions for fiscal year 2022-23.** In addition, the report contains important information regarding the current financial status of the plan as well as projections and risk measures to aid in planning for the future.

Because this plan is in a risk pool, the following valuation report has been separated into two sections:

- Section 1 contains specific information for the plan including the development of the current and projected employer contributions, and
- Section 2 contains the Risk Pool Actuarial Valuation appropriate to the plan as of June 30, 2020.

Section 2 can be found on the CalPERS website (calpers.ca.gov). From the home page, go to "*Forms & Publications*" and select "*View All*". In the search box, enter "*Risk Pool*" and from the results list download the Miscellaneous Risk Pool Actuarial Valuation Report for June 30, 2020.

Your June 30, 2020 actuarial valuation report contains important actuarial information about your pension plan at CalPERS. Your assigned CalPERS staff actuary, whose signature appears in the Actuarial Certification section on page 1, is available to discuss the report with you.

Actuarial valuations are based on assumptions regarding future plan experience including investment return and payroll growth, eligibility for the types of benefits provided, and longevity among retirees. The CalPERS Board of Administration adopts these assumptions after considering the advice of CalPERS actuarial and investment teams and other professionals. Each actuarial valuation reflects all prior differences between actual and assumed experience and adjusts the contribution rates as needed. This valuation is based on an investment return assumption of 7.0% which was adopted by the board in December 2016. Other assumptions used in this report are those recommended in the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017.

Required Contribution

The exhibit below displays the minimum employer contributions for fiscal year 2022-23 along with estimates of the required contributions for fiscal year 2023-24. Member contributions other than cost sharing (whether paid by the employer or the employee) are in addition to the results shown below. **The employer contributions in this report do not reflect any cost sharing arrangements you may have with your employees.**

Fiscal Year	Employer Normal Cost Rate	Employer Amortization of Unfunded Accrued Liability
2022-23	8.63%	\$7,401
<i>Projected Results</i>		
2023-24	8.6%	\$7,500

The actual investment return for fiscal year 2020-21 was not known at the time this report was prepared. The projections above assume the investment return for that year would be 7.00%. ***To the extent the actual investment return for fiscal year 2020-21 differs from 7.00%, the actual contribution requirements for fiscal year 2023-24 will differ from those shown above.*** For additional details regarding the assumptions and methods used for these projections please refer to the "Projected Employer Contributions" in the "Highlights and Executive Summary" section. This section also contains projected required contributions through fiscal year 2027-28.

Changes from Previous Year's Valuation

There are no significant changes in actuarial assumptions or policies in your 2020 actuarial valuation. Your annual valuation report is an important tool for monitoring the health of your CalPERS pension plan. Your report contains useful information about future required contributions and ways to control your plan's funding progress. In addition to your annual actuarial report my office has developed tools for employers to plan, project and protect the retirement benefits of your employees. Pension Outlook is a tool to help plan and budget pension costs into the future with easy to understand results and charts.

You will be able to view the projected funded status and required employer contributions for pension plans in different potential scenarios for up to 30 years into the future — which will make budgeting more predictable. While Pension Outlook can't predict the future, it can provide valuable planning information based on a variety of future scenarios that you select.

Pension Outlook can help you answer specific questions about your plans, including:

- When is my plan's funded status expected to increase?
- What happens to my required contributions in a down market?
- How does the discount rate assumption affect my contributions?
- What is the impact of making an additional discretionary payment to my plan?

To get started, visit our Pension Outlook page at www.calpers.ca.gov/page/employers/actuarial-resources/pension-outlook-overview and take the steps to register online.

CalPERS will be completing an Asset Liability Management (ALM) review process in November 2021 that will review the capital market assumptions and the strategic asset allocation and ascertain whether a change in the discount rate and other economic assumptions is warranted. In addition, the Actuarial Office will be completing its Experience Study to review the demographic experience within the pension system and make recommendations to modify future assumptions where appropriate.

Furthermore, this valuation does not reflect any impacts from the COVID-19 pandemic on your pension plan. The impact of COVID-19 on retirement plans is not yet known and CalPERS actuaries will continue to monitor the effects and where necessary make future adjustments to actuarial assumptions.

Further descriptions of general changes are included in the "Highlights and Executive Summary" section and in Appendix A of the Section 2 report, "Actuarial Methods and Assumptions."

Questions

We understand that you might have questions about these results, and your assigned CalPERS actuary whose signature is on the valuation report is available to discuss. If you have other questions, you may call the Customer Contact Center at (888)-CalPERS or (888-225-7377).

Sincerely,



SCOTT TERANDO, ASA, EA, MAAA, FCA, CFA
Chief Actuary



California Public Employees' Retirement System

Actuarial Office

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July 2021

**Miscellaneous First Tier Plan of the Santa Cruz Port District
(CalPERS ID: 3817767080)
Annual Valuation Report as of June 30, 2020**

Dear Employer,

Attached to this letter, you will find the June 30, 2020 actuarial valuation report of your CalPERS pension plan. **Provided in this report is the determination of the minimum required employer contributions for fiscal year 2022-23.** In addition, the report contains important information regarding the current financial status of the plan as well as projections and risk measures to aid in planning for the future.

Because this plan is in a risk pool, the following valuation report has been separated into two sections:

- Section 1 contains specific information for the plan including the development of the current and projected employer contributions, and
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Your June 30, 2020 actuarial valuation report contains important actuarial information about your pension plan at CalPERS. Your assigned CalPERS staff actuary, whose signature appears in the Actuarial Certification section on page 1, is available to discuss the report with you.

Actuarial valuations are based on assumptions regarding future plan experience including investment return and payroll growth, eligibility for the types of benefits provided, and longevity among retirees. The CalPERS Board of Administration adopts these assumptions after considering the advice of CalPERS actuarial and investment teams and other professionals. Each actuarial valuation reflects all prior differences between actual and assumed experience and adjusts the contribution rates as needed. This valuation is based on an investment return assumption of 7.0% which was adopted by the board in December 2016. Other assumptions used in this report are those recommended in the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017.

Required Contribution

The exhibit below displays the minimum employer contributions for fiscal year 2022-23 along with estimates of the required contributions for fiscal year 2023-24. Member contributions other than cost sharing (whether paid by the employer or the employee) are in addition to the results shown below. **The employer contributions in this report do not reflect any cost sharing arrangements you may have with your employees.**

Fiscal Year	Employer Normal Cost Rate	Employer Amortization of Unfunded Accrued Liability
2022-23	11.59%	\$400,601
<i>Projected Results</i>		
2023-24	11.6%	\$429,000

The actual investment return for fiscal year 2020-21 was not known at the time this report was prepared. The projections above assume the investment return for that year would be 7.00%. ***To the extent the actual investment return for fiscal year 2020-21 differs from 7.00%, the actual contribution requirements for fiscal year 2023-24 will differ from those shown above.*** For additional details regarding the assumptions and methods used for these projections please refer to the "Projected Employer Contributions" in the "Highlights and Executive Summary" section. This section also contains projected required contributions through fiscal year 2027-28.

Changes from Previous Year's Valuation

There are no significant changes in actuarial assumptions or policies in your 2020 actuarial valuation. Your annual valuation report is an important tool for monitoring the health of your CalPERS pension plan. Your report contains useful information about future required contributions and ways to control your plan's funding progress. In addition to your annual actuarial report my office has developed tools for employers to plan, project and protect the retirement benefits of your employees. Pension Outlook is a tool to help plan and budget pension costs into the future with easy to understand results and charts.

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CalPERS will be completing an Asset Liability Management (ALM) review process in November 2021 that will review the capital market assumptions and the strategic asset allocation and ascertain whether a change in the discount rate and other economic assumptions is warranted. In addition, the Actuarial Office will be completing its Experience Study to review the demographic experience within the pension system and make recommendations to modify future assumptions where appropriate.

Furthermore, this valuation does not reflect any impacts from the COVID-19 pandemic on your pension plan. The impact of COVID-19 on retirement plans is not yet known and CalPERS actuaries will continue to monitor the effects and where necessary make future adjustments to actuarial assumptions.

Further descriptions of general changes are included in the "Highlights and Executive Summary" section and in Appendix A of the Section 2 report, "Actuarial Methods and Assumptions."

Questions

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Sincerely,



SCOTT TERANDO, ASA, EA, MAAA, FCA, CFA
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July 2021

**PEPRA Miscellaneous Plan of the Santa Cruz Port District
(CalPERS ID: 3817767080)
Annual Valuation Report as of June 30, 2020**

Dear Employer,

Attached to this letter, you will find the June 30, 2020 actuarial valuation report of your CalPERS pension plan. **Provided in this report is the determination of the minimum required employer contributions for fiscal year 2022-23.** In addition, the report contains important information regarding the current financial status of the plan as well as projections and risk measures to aid in planning for the future.

Because this plan is in a risk pool, the following valuation report has been separated into two sections:

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Required Contribution

The exhibit below displays the minimum employer contributions and the Employee PEPRA Rate for fiscal year 2022-23 along with estimates of the required contributions for fiscal year 2023-24. Member contributions other than cost sharing (whether paid by the employer or the employee) are in addition to the results shown below. **The employer contributions in this report do not reflect any cost sharing arrangements you may have with your employees.**

Fiscal Year	Employer Normal Cost Rate	Employer Amortization of Unfunded Accrued Liability	PEPRA Employee Rate
2022-23	7.47%	\$656	6.75%
<i>Projected Results</i>			
2023-24	7.5%	\$1,100	TBD

The actual investment return for fiscal year 2020-21 was not known at the time this report was prepared. The projections above assume the investment return for that year would be 7.00%. ***To the extent the actual investment return for fiscal year 2020-21 differs from 7.00%, the actual contribution requirements for fiscal year 2023-24 will differ from those shown above.*** For additional details regarding the assumptions and methods used for these projections please refer to the "Projected Employer Contributions" in the "Highlights and Executive Summary" section. This section also contains projected required contributions through fiscal year 2027-28.

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We understand that you might have questions about these results, and your assigned CalPERS actuary whose signature is on the valuation report is available to discuss. If you have other questions, you may call the Customer Contact Center at (888)-CalPERS or (888-225-7377).

Sincerely,



SCOTT TERANDO, ASA, EA, MAAA, FCA, CFA
Chief Actuary

APPENDIX D

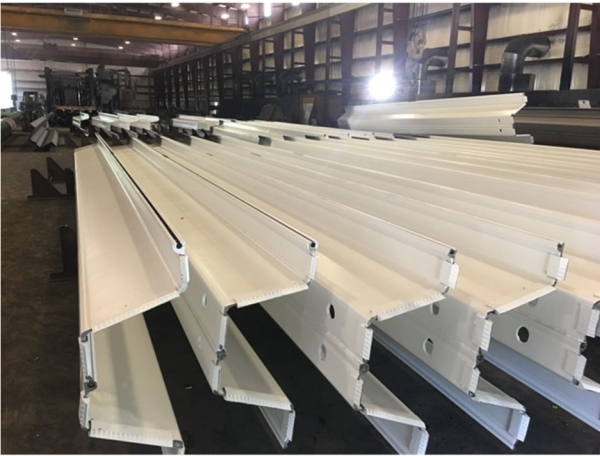
February 15, 2022

SANTA CRUZ PORT DISTRICT

FIVE-YEAR

CAPITAL IMPROVEMENT PLAN

FY 23-27



I. INTRODUCTION

This 5-year Capital Improvement Plan (CIP) presents the Santa Cruz Port District's plan for development, maintenance, improvement, and acquisition of infrastructure assets to benefit the Santa Cruz Harbor's users, businesses, and visitors. It is intended to serve as a guidance document for planning, scheduling, and implementing capital improvements and planning projects over the next 5 years.

The 5-year CIP serves as a tool for prioritizing and selecting future projects, and provides an overview of works in progress. The CIP highlights the District's investments in infrastructure development and maintenance (i.e., capital improvements) and other significant capital expenditures. Studies of less than \$5,000, and capital expenditures for equipment, vehicles and vessels are typically not included in the CIP, though there are exceptions (e.g., previous water taxi and patrol vessel procurements).

II. Developing the Five-Year Capital Improvement Plan

Annual updating of the 5-year CIP is an integral part of the budget process. The CIP is presented with the draft budget to provide time for review by the public and the Port Commission prior to consideration and incorporation into the final budget.

Prior to FY13, many capital improvements were budgeted and completed within line items in the operating budget, such as Pavement Repairs (F006), Building Restoration (F011), Restroom Building Rehabilitation (F012) and Dock Upgrades(F008). Those items are now presented as separate projects within the 5-year CIP with recommended funding amounts for ongoing rehabilitation and repair.

Each year, the Commission will adopt an updated 5-year CIP that will include prioritized short and long-term projects. The prioritized list will be used by staff in the development of the annual operating budget. The 5-year CIP will be published in advance of and discussed during a public meeting prior to adoption of the annual budget.

III. Funding the Five-Year Capital Improvement Plan

Funding in the CIP is allocated to the various large and small projects. Non-specific CIP funding is contained in the Unallocated CIP Funds (F099), which is also referred to as the CIP Reserve Fund.

The Port Commission adopted a Reserve Policy in FY16 and established funding goals for reserves and for the 5-year CIP. The Commission initially elected to contribute \$500,000 to the CIP fund each year, whenever practicable. The CIP fund would be allowed to grow over time so that large-scale projects could be planned and accomplished without impacting either the Reserve Fund or operations. In February 2020, the Commission increased the CIP funding goal to \$750,000 annually, whenever practicable.

In April 2020, in response to the novel Coronavirus pandemic (COVID-19), the Port Commission eliminated the \$590,000 contribution to the capital improvement funding included in the FY21 budget. Funding for designated priority projects was to come from the Unallocated CIP Fund (F009). The following year, the contribution level was restored in the amount of \$500,000 with the FY22 budget, though the annual funding goal remained at \$750,000 in future years.

While the annual funding goal remains at \$750,000, several FY23 budget impacts, including increased personnel services costs and increased insurance premiums, pose a challenge to reaching the minimum \$500,000 funding level.

As a result, a \$382,000 contribution is proposed in conjunction with utilizing \$240,000 of Unallocated CIP Funds to establish funding in the amount of \$622,000 for identified project needs.

IV. Project Development and Selection Process

The projects proposed in this FY23 CIP were derived from a variety of sources, including recommendations from Port District staff, Commission and public input, and projects identified in the Port District Priorities for 2022.

Although not typically included as capital improvements, planning studies may be included in the CIP as part of the planning effort. Studies of less than \$5,000 or capital expenditures for vehicles, equipment and vessels are typically funded in the operating budget.

Twelve (12) previously identified projects are proposed for funding in FY23, ten (10) of which have CIP funding from prior years. There are two (2) new project proposed for funding in FY23. Other projects previously identified as desirable projects that are not currently recommended for funding are incorporated into the index of non-funded projects in Appendix C.

Not including the CIP Reserve Fund, the Fund Balance projection as of April 1, 2022, has 25 identified projects with some level of available funding. The Fund Balance includes the projects in the 5-year CIP, and projects with funding from prior years that may not be listed in the 5-year plan.

V. Proposed Projects

Several of the proposed projects in this CIP address ongoing infrastructure or facility maintenance needs and are typically programmed on an annual basis. Examples include Dock Upgrades (F008) Pavement Repairs (F006), Building Restoration (F011), and Restroom Building Rehabilitation (F012).

New project investigations involving maintenance of current infrastructure and/or service expansions proposed for FY23 are listed in Appendix A. Projects approved in prior fiscal years that are ongoing or have not yet been completed are listed in Appendix B.

VI. Environmental Review

The development of this 5-year plan is not a project, as defined in the California Environmental Quality Act (CEQA), and an environmental review is not required for its adoption. Individual projects listed herein may be subject to CEQA. Environmental reviews will be conducted at the appropriate times during implementation of those projects.

Appendix A
Capital Improvement Plan Summary Table

CAPITAL IMPROVEMENT PROJECTS FY23-FY27

Category	FY23	FY24	FY25	FY26	FY27	TOTAL
Docks, Piers & Marine Structures						
Piling Replacement ¹	30,000	75,000	125,000	250,000	50,000	480,000
Dock Upgrades		20,000	125,000	250,000	50,000	430,000
Pier Rehabilitation Project ²	120,000	20,000	-	-	50,000	160,000
Boatyard Marine Ways Inspection / Upgrades	8,000	40,000	-	85,000	-	133,000
TOTAL	\$ 158,000	\$ 155,000	\$ 250,000	\$ 585,000	\$ 150,000	\$ 1,203,000

1. May delay pile repair/replacement to FY24 and beyond to reassess plan under new RGP permit & alternate funding sources.

2. FY23 funding for East Public Pier Pile Repair

Buildings						
Building Restoration Projects - Minor	47,000	135,000	50,000	75,000	75,000	433,605
Restroom Building Rehabilitation	100,000	60,000	100,000	100,000	75,000	516,707
Dredge Yard Covered Work Area	-	-	15,000	-	-	15,000
Walton Lighthouse Repainting	-	15,000	-	-	-	15,000
Harbormaster Office Remodel	-	-	125,000	-	-	125,000
Harbor Office Building Improvements	-	15,000	-	10,000	-	25,000
TOTAL	\$ 147,000	225,000	290,000	185,000	150,000	\$ 1,130,312

Landside Infrastructure						
Pavement Repairs ³	50,000	50,000	75,000	75,000	75,000	376,688
Parking Pay Stations	15,000	15,000	75,000	15,000	-	120,000
Parking Upgrades	35,000	5,000	5,000	5,000	5,000	70,000
Sidewalk & Plaza Restoration	-	-	15,000	25,000	-	40,000
TOTAL	\$ 100,000	70,000	170,000	120,000	80,000	\$ 606,688

3. FY23 priorities include areas within concession lot; launch ramp reseal. West harbor repairs are being delayed until bridge project completion.

Utility Systems						
Sanitary Sewer Lift Station Upgrades ⁴	25,000	200,000	200,000	TBD	TBD	425,000
Fuel System Upgrades / Dispensers ⁵	40,000	40,000	65,000	-	-	145,000
Aeration System Upgrades	-	10,000	-	-	10,000	10,000
Storm Drain System Repairs and Maintenance	-	20,000	30,000	30,000	-	80,000
Water and Sewer System Repairs and Maintenance	-	40,000	TBD	TBD	TBD	40,000
TOTAL	\$ 65,000	\$ 310,000	\$ 295,000	\$ 30,000	\$ 10,000	\$ 700,000

4. Funding eliminated in FY21 and 22. Adequate funding exists to commence phased replacement (G-Dock lift station is highest priority)

5. Credit card terminal updates in FY23 (\$30k) + set aside for fuel dispenser replacement in FY25.

CAPITAL IMPROVEMENT PROJECTS FY23-FY27

Category	FY23	FY24	FY25	FY26	FY27	TOTAL
Planning Projects & Studies						
Commercial Fishery/Marine Services Center Upgrades	-	<i>TBD</i>	80,000	-	-	80,000
West Side Master Plan	-	75,000	-	-	-	75,000
7th & Brommer Property Site Assessment	70,000	<i>TBD</i>	<i>TBD</i>	<i>TBD</i>	<i>TBD</i>	70,000
SH Revetment and Seawall	20,000	250,000	<i>TBD</i>	<i>TBD</i>	<i>TBD</i>	270,000
Harborwide Wifi	-	25,000	<i>TBD</i>	<i>TBD</i>	<i>TBD</i>	25,000
Embankment Assessment	-	150,000	250,000	<i>TBD</i>	<i>TBD</i>	415,000
Arana Gulch Grade Control Structure Feasibility Study	-	-	85,000	-	-	85,000
TOTAL	\$ 90,000	\$ 500,000	\$ 415,000	\$ -	\$ -	\$ 1,020,000

Other/Miscellaneous						
CIP Reserve Fund	-	-	-	-	-	-
Harborwide Refuse/Recycling Study	-	50,000	-	-	-	50,000
Harbor Security Infrastructure Upgrades ⁶	12,000	<i>TBD</i>	<i>TBD</i>	<i>TBD</i>	-	12,000
West Jetty Walkway Project	-	40,000	40,000	-	-	80,000
January 2022 Tsunami Fund	50,000	<i>TBD</i>	0	-	-	
TOTAL	\$ 62,000	\$ 90,000	\$ 40,000	\$ -	\$ -	\$ 142,000

6. FY23 funding for add'l security cameras

						GRAND TOTAL
FISCAL YEAR TOTALS	\$ 622,000	\$ 1,350,000	\$ 1,460,000	\$ 920,000	\$ 390,000	\$ 4,802,000

Appendix B
Overview of Previously Funded Projects

Overview of Previously Funded Projects

Commercial Fishery/Marine Services Center Upgrades – Phase I (F003)

Status: Architectural review preliminarily commenced; project on hold. Limited funding available from FY13.

This project would involve improvements to the facilities located at 493 and 495 Lake Avenue, buildings that currently house H&H Fresh Fish, Johnny's Harborside Restaurant, and the Santa Cruz Harbor Boatyard. The first phase of the project will involve outreach and preliminary planning for ice production and storage, evaluation of the expansion potential for the restaurant facility, and potential upgrades to serve the commercial fishery. Additional work will involve identification of funding sources/partners, and use of the boatyard during the City of Santa Cruz's upcoming Murray Street Bridge Rehabilitation project.

Harbor Security (HO01)

Status: Limited funding from prior years remains; funding recommended in FY23 for acquisition of additional security cameras.

This project was approved to provide for increased security systems throughout the harbor to reduce unauthorized uses, and to improve monitoring and law enforcement capabilities. Cameras and recording devices with remote monitoring capabilities have been installed at key locations and expansion of the camera system is recommended. Fencing and lighting upgrades were previously completed in the north harbor dry storage and dredge yard.

Previously completed projects include restroom door and gate rekeying in FY16, FY17 and FY19, and acquisition of electronic system components in FY19. Fabrication of dock gates to support the new electronic key system were funded as separate project (Dock Upgrades F008). Security cameras were installed in FY20, FY21, and FY22. Additional funding planned in FY23 is for additional cameras to be placed at harbor entry/exit points and the potential installation of a camera with pan/tilt/zoom functionality in the north harbor.

Sanitary Sewer Lift Stations (F004)

Status: Funding from previous years totals \$340,140 344,165; additional funding recommended for FY24 and beyond. A comprehensive assessment of the nine existing sanitary sewer lift stations was performed in FY22. As a result of that assessment, construction documents for upgrades or replacements as required will be drafted. The lift station located at G-Dock will be prioritized for replacement in FY23. Adequate funding is available to complete this first phase of work.

This project will continue to involve development of construction documents for upgrades or replacements as required, and coordination with the City of Santa Cruz and the County of Santa Cruz for future maintenance. Priority tasks previously identified include replacing the lift station control panels and performing ultrasound inspections of existing steel tubing, replacing or relining existing tanks and upgrading access to pumps for maintenance.

Piling Replacement (F005)

Status: Phase 1, 2 and 3 projects completed (2018 2020). Additional funding recommended for FY23 and beyond.

The Port District maintains approximately 700 piles to support its docks. 125 damaged piles were replaced as a result of the March 2011 tsunami.

Project financing for pile removal and replacement was obtained in FY19 and all loan funding has been expended. In FY19, a Phase 1 project was completed that replaced 70 piles. A Phase 2 project was completed in FY20 which replaced 80 piles and repaired 3 piles supporting the boatyard's marine ways. A follow-on Phase 3 project funded out of Pier Rehabilitation repaired 3 piles supporting the east public pier in FY21. The permit authorized replacement of approximately 220 piles, 18 of which were for reconfiguration of H and I dock. Approximately 46 piles remain permitted for replacement, though nearly all of the remaining piles identified for replacement have been deemed challenging to complete under the current permit. The permit is valid through December 31, 2022, though it is likely that future pile replacements and repair will be accomplished under a new Regional General Permit which was applied for in January 2021 and approval remains pending.

Additional funding is requested to address pile replacement needs in the north harbor, some of which stems from damage sustained during the January 2022 tsunami.

Pavement Repairs (F006)

Status: Limited funding from prior years exists; additional funding recommended in FY23.

Ongoing project to maintain, resurface and restripe harbor parking lots and roads.

A project to repave the northeast harbor roadway from the RV park south to U-dock was completed in FY22.

Additional funding is recommended in FY23 to repave areas within the concession parking lot (exit lane and back gate driveway). Sealing and repaving the launch ramp area is planned for FY24.

Dock Upgrades (F008)

Status: Funding from previous years totals \$82,097; no additional funding recommended for FY23.

The 30 distinct docks that make up the Santa Cruz Harbor provide berthing for over 800 vessels, fulfilling the mission of being a federal and state harbor of refuge. This funding provides for small projects involving repairs or upgrades to the existing docks and appurtenant structures such as gates, brow piers, ramps, etc.

Fabrication of new aluminum dock gates supporting conversion to electronic key system for dock gates and restrooms was completed in FY19. Southeast harbor brow pier repairs completed in FY19; installation of new aluminum gangways acquired in FY21 for southeast harbor brow piers was completed in FY22.

Pier Rehabilitation Project (F009)

Status: Funding from prior years exists; additional funding recommended in FY23 and beyond.

The harbor's three piers require periodic inspection and maintenance to ensure they remain safe for public access and serviceable for their various uses. This ongoing project provides for periodic funding for inspections, repairs, and upkeep.

In 2020, 10 piles supporting the east public pier were deemed to be in critical condition and in need of repair. In FY21, a repair project was completed in which 3 of the 10 piles were jacketed and filled with cementitious grout. Of the remaining piles, 4 were programmed for repair in FY22, and 3 were scheduled for repair in FY23. The planned project in FY22 was delayed, and as a result, 7 east public pier piles are slated for jacketing in FY23.

Additional funding for repair of two piles supporting the boatyard marine ways is recommended in FY24.

Both rehabilitation projects are anticipated to be completed under a new Regional General Permit issued by the US Army Corps of Engineers.

Building Restoration – Minor (F011)

Status: Several projects completed in FY22. Additional funding recommended for FY23.

Projects to be programmed on an annual basis include minor improvements that extend the useful life of systems and equipment in District-owned buildings that are rented out to various tenants.

Work completed in FY22 included re-roofing the maintenance building and preliminary design work for the rewiring and submetering of 333 Lake Avenue.

Future projects (FY23 and beyond) include 333 Lake Avenue rewiring and submetering, roofing and stairway replacement; re-roofing the concession lot restroom structure; roofing repairs at 2218 East Cliff Drive; exterior painting of 2222 East Cliff Drive; and other necessary maintenance and repair projects.

Restroom Building Rehabilitation (F012)

Status: FY23 funding and ongoing funding recommended to facilitate phased rehabilitation of restroom facilities.

Projects are planned on an annual basis to extend the useful life of the District's 11 restroom buildings. After 4 of the 11 restroom buildings sustained flood damage as a result of the January 2022 tsunami, expediting repair work in FY23 is critical.

FY23 priority projects include a phased remodel of the tsunami-damaged facilities (J-Dock, I-Dock, X-Dock, and V-Dock). The V-dock restroom may be designed to separate unisex facilities serving boaters and the public.

Re-roofing of the D-dock restroom was programmed in FY21, but delayed due to elimination of CIP funding due to COVID-19. Staff continues to monitor the condition of the roof for signs of accelerated deterioration.

Sidewalk and Plaza Restoration (F013)

Status: No major restoration of sidewalks and plazas was completed in FY22; no additional funding recommended for F23.

This ongoing project includes resealing tiles, repairing broken curbs and gutters, applying stain to the Beach Plaza and resealing the compass rose at Townsend Plaza.

Storm Drain System (F014)

Status: No major repair or replacement work completed in FY22; no additional funding recommended for F23.

This ongoing project involves maintenance, repairs and cleaning of the harbor's storm drain pipes, inlets and catch basins, and upgrades needed to comply with the State of California Industrial Stormwater Permit.

Water and Sewer System (F015)

Status: Funding from prior years exists; no additional funding recommended for F23.

This ongoing project funds upgrades, improvements and major replacement / repair to the harbor's water and sewer services.

Parking Pay Stations (F018)

Status: Funding eliminated in FY21 due to COVID-19; additional funding recommended in FY23 and beyond.

This ongoing project funds replacement of the aging parking meters with pay stations throughout the harbor, beginning on the west side. Recommend funding in FY23 to facilitate acquisition and installation of a second pay station and construction of a roof structure for two pay stations located adjacent to 493 Lake Avenue. Future projects anticipate pay station replacement and rehabilitation.

Aeration System Upgrades (F019)

Status: Ongoing project for aerator replacement and servicing; no additional funding proposed in FY23.

Annual maintenance of the aerator motors and floats is performed as part of the Aeration program. This project differs from the annual program as it provides for replacement of aerators worked beyond their rated capacity.

Ice Machine Upgrades (F020)

Status: Funding from prior years exists; no specific projects identified in the FY23-27 CIP.

This project was initially funded to add cold storage and/or an ice delivery system to serve the commercial fishing fleet following replacement of the former Sunwell ice system. The resident buyer has a concept for improving ice production and delivery which may be an appropriate use of this funding subject to Port Commission review and approval.

7th and Brommer Reconnaissance (F021)

Status: Funding from prior years exists; additional funding recommended in FY23

Site assessment and engineering work for future development of Port District's property in the area of 7th and Brommer, and coordination and interface with other opportunities in the area to ensure Port District and community interests are served.

Site assessment of the Port District-owned parcel on northwest parcel was initiated in FY21 and continues. A marketing and feasibility study to consider opportunities that may be available to the Port District on County-owned property located on the southwest corner of 7th and Brommer is ongoing.

Additional funding is recommended in FY23 to initiate site improvements to the District-owned parcel and dry storage area.

South Harbor Revetment and Seawall (F022)

Status: Funding recommended in FY23

Originally funded in FY15, this project was for engineering assessment and recommendations involving the seawall along the harbor's west side. The seawall at 616 Atlantic Avenue was replaced in FY20 and is similar vintage to the west side seawall. FY23 funding is recommended for completion of an engineering assessment of the seawall including a dive assessment. Additional funding is recommended in FY24 for anticipated repair and/or replacement design and engineering.

Murray Street Bridge Reconstruction (F024)

Status: Ongoing project. Funding for this project will be made available by the City of Santa Cruz upon completion of necessary right-of-way certifications.

Port District coordination with the City of Santa Cruz on the Murray Street bridge reconstruction project. Contract services for engineering oversight and legal counsel will be needed.

The bridge replacement project was delayed while the Santa Cruz County Sanitation District completed planning and design for relocation of the sanitary sewer pipeline. City staff and consultants restarted efforts to update appraisals and update cost estimates in 2020. The City hopes to go to bid on the project in Spring 2022, though the timeline is likely optimistic.

Aldo's Seawall Replacement (F027)

Status: Construction of a new seawall was completed by Granite Construction in FY20. The project was partially funded by financing obtained in FY19. All loan funding has been expended. Approximately \$188,441 remains in the CIP following project close-out, to provide funding for any future District costs associated with accessway improvements and Tenant reconstruction of the restaurant structure.

Parking Upgrades (F028)

Status: FY23 funding recommended.

The Santa Cruz Harbor Parking Management Plan completed during FY16 included several recommendations for upgrading ADA parking facilities throughout the harbor. This project involves assessing current inventory and adding new accessible spaces in key locations.

In FY21 one additional ADA space was added in the concession parking lot and existing spaces were relocated and reconfigured to bring them to current ADA standards. In FY22, funding to assess necessary upgrades to bring the path of travel between the concession lot public restroom and the beach plaza / concession area to current standards was completed. Work to complete the necessary path of travel upgrades is planned in FY23.

Pappy Park (F032)

Status: Project completed in 2020. Reallocate remaining funding.

The project involves construction of a display cradle for the vessel *Pappy* and associated sitework.

Patrol Vessel Replacement (F033)

Status: Replacement is fully funded through State of California grant (FY20 budget allocation) and partial funding was allocated to the CIP in FY19.

Grant funding in the State of California budget was secured in FY20 for replacement of the Port District's Almar patrol vessel, fully funding capital equipment acquisition anticipated to cost \$530,000. The State of California is providing grant reimbursement to the Port District on an ongoing basis as costs are incurred.

Boatyard Marine Ways Inspection / Upgrades F035

Status: Funding recommended in FY23

Visual inspections of the boatyard marine ways were performed on March 12, 2011, and on November 8, 2018. An analysis of the design capacity of the marine ways was completed in FY20, and three of the critical piles supporting the boatyard marine ways were repaired (jacket / cementitious grout). The pile repairs were completed as a change order under the Pile Repair and Replacement Project (F005). New decking for the marine ways was purchased in FY20, and installed in FY21.

In September 2020, an emergency condition assessment was performed by Moffatt & Nichol after a stringer on the north way cracked. Stringers on the north and south ways were replaced and I-beams were installed per the engineer's recommendations, requiring that the new decking be removed and replaced. This emergency repair work was completed by in-house crews and was funded out of the operating budget.

Additional funding is recommended in FY23 to install steel guides along the length of the marine ways deck to increase safety during Travelift operation.

Dredge Yard Hazmat shed (F037)

Status: Project completed in FY20. Reallocate remaining funding.

The County of Santa Cruz Environmental Health Service required replacement of the 3-sided waste oil shed in the dredge yard with a fully contained hazmat shed.

Harborwide Sign Study (F038)

Status: Limited project completed in-house in FY21. Reallocate remaining funding.

Project to development of sign design criteria for multi-tenant buildings in the southeast harbor area. New sign program for multi-tenant buildings in the southeast harbor developed in-house.

Harborwide Refuse / Recycling Study (F039)

Status: Limited project funding allocated in FY20; supplemental funding eliminated in FY21 due to COVID-19; additional funding recommended in FY24.

Project is for sanitation engineering study of refuse and recycling systems and recommended improvements. Cost proposals are being sought in FY22 to assist in future budget planning.

Water Taxi Replacement (H002)

Status: New water taxi delivered in FY21; placed into service in Summer 2021. Reallocate remaining funding to Unallocated CIP Funds.

West Jetty Walkway (J001)

Status: On hold. Limited funding from prior years.

A Phase 1 project to complete resurfacing of the west jetty walkway was completed in 2012, utilizing grant funding provided by the Coastal Conservancy.

Phase 2, which will complete an accessible walkway between AA-dock and Walton Lighthouse featuring donor-funded amenities including benches, plazas, a gateway and overlooks, is on hold pending completion of the Aldo's restaurant building replacement, and subsequent West Side Master Plan.

Concession Lot Automation Project (OP02)

Status: Project completed in FY20; project closed out and funding reallocated in FY21.

Maintenance Work Boat Replacement (F041)

Status: Project completed in FY22. Reallocate remaining funding to Unallocated CIP Funds.

Embankment Assessment:

Status: Funding recommended in FY24 and beyond.

The embankment area at the site of the crane pad on the east access road adjacent to *Twin Lakes'* off-season mooring has visible erosion, which was accelerated further by the January 2022 tsunami. Funding was designated in FY22 to inspect the area, assess the significance of the erosion and develop a repair plan suitable to support the crane and associated activities. A comprehensive assessment was completed in FY22, and an additional review of the area was performed by engineers after the tsunami event. Funding will be required for future project design and engineering.

Appendix C
Index of Non-Funded Projects

Non-Funded Projects List FY23

Wifi System

Status: FY23 funding for a feasibility study and Request for Proposals (“RFP”) for installation of a harborwide wifi system was proposed, but will be delayed to FY24 or beyond.

This project involves design and installation of a wifi system available to harbor customers and tenants. Installation costs are presumed to be borne by a wifi vendor to be selected through a public bidding process, though there are numerous other options researched by Port District staff which may impact the type of service provided, installation costs, ongoing monthly costs, vendor-provided support, maintenance and customer service, fee-based upgrade options, etc.

A feasibility study by an outside consultant is recommended to identify and assess available options. Any wifi system should include comprehensive vendor-provided support as a top priority. Should the Commission direct staff to pursue the project following completion of a feasibility study, subsequent development of an RFP for installation of a wifi system by a qualified consultant is recommended.

Funding for this project was anticipated to be programmed for FY22, but delayed to FY23 due to an anticipated shortfall in dredge expense reimbursement potentially impacting revenues in calendar 2021.

Arana Gulch Grade Control Structure Feasibility Study – FEMA Hazard Mitigation Grant Application

Estimated Cost: \$50,000

Funding Source(s): Federal Emergency Management Agency Hazard Mitigation Grant Program and Local Cost Share. Limited CIP funding anticipated in FY24

This project would involve developing a grant proposal to fund engineering design and construction of several sediment-reduction measures in Arana Gulch, upstream of the north harbor. Work on this project commenced in FY 11 with a preliminary application submitted on the Port District's behalf. The application process was suspended because the Port District is not eligible to serve as lead agency for the grant and cooperative agreements had not been executed with the City of Santa Cruz and the County of Santa Cruz for extraterritorial work sponsored by the Port District.

West Side Master Plan

Estimated Cost: \$75,000

Funding Source(s): Capital Improvement Program Funding

Master Plan study to follow reconstruction of a new restaurant at 616 Atlantic Avenue for the purposes of completing accessible public improvements along the walkway and jetty area between AA Dock and Walton Lighthouse, as envisioned in the 2008 West Jetty Walkway project. The West Side Master Plan needs to seamlessly tie in access to any future replacement of the SH Revetment and Seawall (F022).

Elevator Replacement Fund

Estimated Cost: \$75,000 to \$100,000 funding level recommended

Funding Source(s): Capital Improvement Program Funding

Fund for future replacement of Port District elevator(s).

Electric Vehicle Charging Station

Estimated Cost: TBD

Funding Source(s): Grant Funding and/or Capital Improvement Program Funding

Identification of location(s) for placement of electric vehicle charging station(s) throughout the harbor, including assessment of power requirements and ongoing utility costs and maintenance.

Appendix D
New Projects Proposed for FY23

New Projects List FY23

Fuel System Upgrades (F043)

Status: New project funding recommended in FY23

The Santa Cruz Port District operates a full-service fuel dock 7 days a week. Ensuring that adequate funding is available for future equipment repair is critical to ensuring a serviceable operation.

In FY23, the Port District will be required to make necessary upgrades to the credit card terminal at the fuel dock. Additional funding in FY23 and FY24 is necessary to facilitate replacement of all four fuel dispensers in FY25.

January 2022 Tsunami Fund (F045)

Status: New project funding recommended in FY23.

On January 15, 2022, an underwater volcanic eruption near the island nation of Tonga generated a devastating tsunami wave, which impacted ports and harbors along the California coast. The event caused more than \$15 million in estimated emergency response, debris removal costs, and damage to public facilities across the state.

The initial damage estimate for the Santa Cruz Port District totals approximately \$6,512,500. Impacts include but are not limited to damage to pilings, docks, utility service, and landside facilities infrastructure; damage to essential dredge equipment; and accelerated erosion of critical embankment areas. Staff is currently working with the California Office of Emergency Services to seek disaster assistance funding under the California Disaster Assistance Act. Additionally, the Port District's insurance carrier has been notified of the claim.

Funding proposed in the FY23 budget will help offset unforeseen / unanticipated expenses arising from the January 2022 tsunami.

**Santa Cruz Port District
Fund Balance Projection
As of 2/16/22**

Year	Number	Project Name	Beginning Balance April 1, 2021	FY22 Funding Contribution	FY22 Projected Expenditures	FY23 Proposed Reallocations	FY23 Funding Contribution	Projected Balance March 31, 2022
FY13	F003	CF Marine Srvc Center	\$ 10,000.00					\$ 10,000.00
FY13	HO01	Harbor Security Upgrades	774.43		(370.08)		12,000.00	\$ 12,404.35
FY13	F004	Sanitary Sewer Lift Stations	355,902.59		(15,762.53)		25,000.00	\$ 365,140.06
FY13	F005	Piling Replacement	-				30,000.00	\$ 30,000.00
FY13	F006	Pavement Repairs	11,037.03	191,688.00	(200,008.88)		50,000.00	\$ 52,716.15
FY14	F008	Dock Upgrades	75,756.69	35,000.00	(28,659.85)			\$ 82,096.84
FY14	F009	Pier Rehabilitation	6,709.81	20,000.00	(17,388.00)		120,000.00	\$ 129,321.81
FY14	F011	Building Restoration	97,858.32	126,605.00	(9,994.00)		47,000.00	\$ 261,469.32
FY14	F012	Restroom Bldg Rehabilitation	18,293.27	156,707.00			100,000.00	\$ 275,000.27
FY14	F013	Sidewalk & Plaza Restoration	33,000.00					\$ 33,000.00
FY14	F014	Storm Drain System	30,000.00					\$ 30,000.00
FY14	F015	Water & Sewer System	51,771.00					\$ 51,771.00
FY14	F018	Parking Pay Station	-				15,000.00	\$ 15,000.00
FY14	F019	Aeration System Upgrades	31,304.40					\$ 31,304.40
FY14	F020	Ice Machine	19,221.87					\$ 19,221.87
FY14	J001	West Jetty Walkway	799.25					\$ 799.25
FY14	F021	7th and Brommer Recon	53,555.53	65,000.00	(49,380.02)		70,000.00	\$ 139,175.51
FY15	F022	SH Revetment & Seawall	78,499.29				20,000.00	\$ 98,499.29
FY15	F024	Murray Street Bridge	9,603.30		(33,707.27)			\$ (24,103.97)
FY15	F099	Unallocated CIP Funds	321,796.80	(65,000.00)		(239,588.36)		\$ 17,208.44
FY16	F027	Aldo's Seawall Replacement	188,441.04					\$ 188,441.04
FY16	F028	Parking Upgrades	-	20,000.00	(6,624.21)		35,000.00	\$ 48,375.79
FY19	F033	Patrol Vessel Replacement	3,509.03		(256,027.92)			\$ (252,518.89)
FY20	F035	Boatyard Marine Ways Insp/Upgrades	-				8,000.00	\$ 8,000.00
FY20	F039	Harborwide Refuse/Recycling Study	10,000.00					\$ 10,000.00
FY20	F040	Water Taxi	6,065.00		(5,895.00)	(170.00)		\$ -
FY21	F041	Maint Work Boat Replacement	25,000.00		(24,758.36)	(241.64)		\$ (0.00)
FY22	F042	Embankment Assessment		15,000.00	(8,726.00)			\$ 6,274.00
FY23	F043	Fuel System Upgrades					40,000.00	\$ 40,000.00
FY23	F044	January 22 Tsunami Fund					50,000.00	\$ 50,000.00

Totals \$ 1,438,899 \$ 565,000 \$ (657,302) \$ (240,000) \$ 622,000 \$ 1,728,597

APPENDIX E

Santa Cruz Port District
Mobile Equipment Schedule



Description	Model/Serial #	HP
1998 Taylor-Dunn (E32) Gas/Diesel Station 10,000 Gallons Each Fuel Tank (2) (built 1984; double wall) Dredge Pipe System (seasonal use)	130051	
Tennant Sweeper	Model S30 Rider Sweeper	29 hp
Caterpillar Forklift (14,000 lb, propane powered)	V140; Serial No 59W00442	58 hp
Marine Travelift	50 BFMII Mobile Boat Hoist	80 hp
Nissan Forklift	CPJ02A25PV	60 hp
American Sportworks 2014 Trailwagon UTV	A4PUTXHCCEAA24877	12 hp
Caterpillar "Bobcat"	S130	46 hp
2004 Link-Belt 4x4 rough terrain 50-ton crane w/ Cummins Engine	Crane RTC8050; Engine B5.9-C	185 hp
Hyster Forklift (14,000 lb)	Model H155XL2; Serial No G006V04495D	85 hp
Komatsu Forklift	Model FG25ST-15	55.7 hp
Caterpillar Bulldozer	Model D6K LGP	130 hp
Toyo Submersible Pump w/ pipe flange	DPF-75B-MT2	75 hp
Portable Generator MQ Power WhisperWatt 150 Model DCA150SSJ	606HF285 (J. Deere Engine); TRLR150XFH (Trailer)	216 hp
McElroy Pipe Fuser (Trac Star 618)	Model #AT1830101; diesel powered	20 hp

Santa Cruz Port District
Vehicle / Vessel / Trailer Registration Information
Updated 4/26/21
BARFLEET #GE 941248

Department	Vehicle / Vessel ID	License / CF	VIN/HIN	Year / Make	Model / HP	Registration	Pink Slip	Key	Purchase Date
Maintenance (Randy)	#27	012035	1FTHF25H3TLA67464	1996 Ford	F-250 Flatbed	Perm. Exempt	Y	175	December 1995
Maintenance (Jose)	#36	1144740	1FTNF20L23EA53283	2003 Ford	F250 Super Duty	Perm. Exempt	Y	182	April 2003
Maintenance (Jorge)	#40	1273734	1FDWF36548EA99008	2008 Ford	F350 Super Duty	Perm. Exempt	Y	186	July 2007
Maintenance (Matt)	#45	5G47958	2FTHF25G6RCA48787	1994 Ford	Truck	Perm. Exempt	Y	172	November 2010
Operations	#46	1353237	1GNNEC13T53R183167	2003 Chevy	Tahoe	Perm. Exempt	Y	178	September 2012
Maintenance/Dredge	#47	1408238	1FTHX26G9VEB95184	1997 Ford	F250 XLT Truck	Perm. Exempt	Y	190	December 2013
Dredge	#48	E1417304	1GNCT18W7YK196870	2000 Chevy	Blazer	Perm. Exempt	Y	177	September 2015
Harbor Patrol	#50	1503184	1FTEW1EG0GKE77932	2016 Ford	F150	Perm. Exempt	Y	203	June 2016
Maintenance	#51	1479778	1FTBF2B68CEC05111	2012 Ford	F250 SD	Perm. Exempt	Y	204	June 2017
Maintenance (Brenda)	#52	1480336	2C4RDGBG0JR180344	2018 Dodge	Truck Grand Caravan	Perm. Exempt	Y	205	March 2018
Maintenance	#53	1119599	1FDXF46P56EC74164	2006 Ford	F450 Bucket Truck	Perm. Exempt	Y	207	September 2018
Maintenance	#54	50102R2	1FTPF1CT2EKG37024	2014 Ford	F-150	Perm. Exempt	Y	208	May 2019
Maintenance	#55	AB90A45	1GC0KVCG5BF213557	2011 Chevy	Silverado 2500	Perm. Exempt	Y	209	April 2019
Harbor Patrol	#56	1578911	1FTEW1E45KKE84003	2019 Ford	F150 Supercrew 4-door 4x4	Perm. Exempt	Y	181	October 2019
Dredge	#57	1530015	1FD7X2B69DEB24876	2013 Ford	F250 SD XLT Flatbed	Perm. Exempt	Y	171	August 2020
Dredge	#E32	N/A	Serial #130051	1998 Taylor-Dunn	T48 Burden Carrier	N/A	N	179	July 1998
Harbor Patrol	P/V Kinnamon								
Dredge	Dauntless	907939	290	Nichols Boat Works	Work Boat, 2 - 215hp engines	Exp. 06/30/2022	Doc.	195	January 1986
Operations	Never Late	U637681	FVP9025KA121	2021 Fiesta	Grande Customer Tritoon, 40HP,	Exp. 12/31/2023	Y	88	January 2021
Maintenance	Big Red	U638083	JYJ01124G121	2021 JJ Boat Works	Work Boat	Exp. 12/31/2023	Y	N/A	July 2021
Maintenance	Odd Job	CF 5355 XC	Hull #32078	Boston Whaler	Work Boat, 1 - 50 hp engine	Exp. 12/31/2023	Y	197	January 2006
Harbor Patrol	Patrol Bicycle 1	N/A	SN:WSBC602216296N	Specialized Rockhopper Pro 1x, Black/Chrome, Large		N/A	N	N/A	June 2019
Harbor Patrol	Patrol Bicycle 2	N/A	SN: WSBC602217326N	Specialized Rockhopper Pro 1x, Black/Chrome, Large		N/A	N	N/A	June 2019
Harbor Patrol	Patrol Bicycle 3	N/A	SN: WSBC602111019N	Specialized Rockhopper Pro 1x, Black/Chrome, X-Large		N/A	N	N/A	June 2019
N/A	Recovery Trailer	4KX7676	4RACS0813AK032254	2010 INTST	Victor VICT508SAFS	Perm. Exempt	N	N/A	February 2010
Harbor Patrol	Scout	CF 9858 XS	XDCB747YL913	2013 Zodiac	DRR650 RIB, 2 Yamaha F6OLB,	Exp. 12/31/2023	N	199	August 2013
Dredge	Side Kick	CF 2613 XC	CFZ2613X0089C	1989 Coast Marine	Skiff	Exp. 12/31/2023	Y	196	March 1989
Dredge	Squirt	CF 2744 XC	CFZ2744X1900	Homemade	Dredge	Exp. 12/31/2023	Y	N/A	August 1989
N/A	Trailer	329428	79EZL103410	1997 EZ Loader	Carrier for HBI	Perm. Exempt	Y	N/A	March 1988
N/A	Trailer	311039	5284	1949 David	BX Trailer for <i>Odd Job</i>	Perm. Exempt	Y	N/A	June 1975
N/A	Trailer	1209499	IT0BS14SXDS066698	1983 TRLRT	Carrier for <i>Free Ride I</i>	Perm. Exempt	Y	N/A	February 2006
N/A	Trailer	1314600	5NHUBL62X8T418000 (Note2008 Blaze Carrier		OSPR Spill Response	Perm. Exempt	Y	165	July 2008
N/A	Trailer	4MY8144	4OR6A2J63EA030612	2014 Pacific Trailers	Carrier for <i>Scout</i>	Perm. Exempt	N	N/A	August 2013
Dredge	Twin Lakes	1273058	IMO or Other: 1100020106	Dredge Supply Company	Dredge	Exp. 06/30/2022	Doc.	N/A	July 2016
N/A	UTV 1	None	A4PUTXHCCEAA24877	2014 American Sportworks	Trailwagon	N/A	N	206	March 2015
N/A	Pappy	CF 5719 XC	Hull #DRD00030178	1978 Dreadnaug	21' P/V / Sail	Exp. 12/31/2023	Y	N/A	March 2016

APPENDIX F

Account	Description	CATEGORY	FY22 BUDGET	FY 22 PROJXN	FY23 BUDGET
OPERATING INCOME					
000-000-000-0000-4000	Slip Rent Permanent	User	\$4,668,000	\$4,693,765	\$4,804,000
000-000-000-0000-4002	Slip Rent Visitors	User	\$145,000	\$265,388	\$160,000
000-000-000-0000-4003	Annual Slip Rent Discount	User	(\$1,225)	(\$1,317)	(\$1,225)
000-000-000-0000-4006	Tenant Concession Rent	Conc Rent	\$1,685,000	\$1,959,600	\$1,885,000
000-000-000-0000-4008	Misc. Tenant Rent (Sewer)	Conc Rent	\$140,000	\$127,488	\$135,000
000-000-000-0000-4010	Launch Fees	User	\$140,000	\$193,545	\$150,000
000-000-000-0000-4012	Liveaboard	User	\$70,000	\$76,798	\$70,000
000-000-000-0000-4014	Catamaran Storage	User	\$25,500	\$29,777	\$26,000
000-000-000-0000-4016	North Harbor Dry Storage	User	\$185,000	\$185,284	\$185,000
000-000-000-0000-4018	7th Ave Dry Storage	User	\$115,500	\$117,166	\$116,000
000-000-000-0000-4020	Waiting List	User	\$120,000	\$121,250	\$120,000
000-000-000-0000-4024	Slip Leave Option	User	\$2,500	\$3,850	\$3,000
000-000-000-0000-4026	Partnership Fees	User	\$27,250	\$29,734	\$27,500
000-000-000-0000-4028	Sublease Fees	User	\$28,000	\$34,592	\$28,500
000-000-000-0000-4030	Variable/Utility Fees	User	\$195,000	\$200,800	\$197,500
000-000-000-0000-4032	Late Fees	User	\$50,000	\$43,373	\$50,000
000-000-000-0000-4036	Citations	Fines	\$92,500	\$90,021	\$93,000
000-000-000-0000-4040	Credit Card Convenience Charges	Other / Misc	\$20,000	\$23,981	\$22,000
000-000-000-0000-4100	Parking - Concession Lot	User (Pkg)	\$800,000	\$944,717	\$855,000
000-000-000-0000-4102	Parking - Launch Area	User (Pkg)			
000-000-000-0000-4104	Parking - Westside	User (Pkg)			
000-000-000-0000-4118	Meter Permits & Coin	User (Pkg)			
000-000-000-0000-4120	Slip Renter Parking Permits	User (Pkg)	\$36,500	\$32,415	\$25,000
000-000-000-0000-4122	RV Parking	User	\$185,000	\$206,424	\$185,000
000-000-000-0000-4200	Fuel Sales Gasoline	Fuel	\$265,000	\$376,547	\$285,000
000-000-000-0000-4202	Fuel Sales Diesel	Fuel	\$400,000	\$447,765	\$405,000
000-000-000-0000-4204	Fuel Service Call Back Charges	Other / Misc	\$0	\$0	\$10
000-000-000-0000-4210	Wash Rack	User	\$6,250	\$7,905	\$6,250
000-000-000-0000-4220	Boatyard Retail	BY	\$10,500	\$15,995	\$11,500
000-000-000-0000-4225	Boatyard Labor	BY	\$1,000	\$1,000	\$1,000
000-000-000-0000-4230	Boatyard Rental	BY	\$2,500	\$3,610	\$2,500
000-000-000-0000-4235	Boatyard Misc.	BY	\$30,000	\$34,423	\$30,000
000-000-000-0000-4240	Lay Days/Storage	BY	\$115,000	\$181,366	\$122,000
000-000-000-0000-4245	Vessel Haulout	BY	\$125,000	\$157,582	\$130,000
000-000-000-0000-4250	Vessel Berthing	BY	\$30,000	\$35,836	\$32,000
000-000-000-0000-4299	Unallocated Revenue		\$0	\$0	\$0
OPERATING INCOME			\$9,714,775	\$10,640,680	\$10,161,535
EXPENSE SUMMARY BY PROGRAM					
	Administrative Services (110)		\$764,483	\$786,813	\$826,625
	Finance & Purchasing (120)		\$209,575	\$186,362	\$227,216
	Property Management (130)		\$546,648	\$650,513	\$555,579
	Environmental & Permitting (140)		\$195,175	\$93,056	\$192,405
	Port Commission Support (190)		\$57,089	\$113,208	\$78,145
	Harbor Patrol (210)		\$721,534	\$693,195	\$807,951
	Marina Management (220)		\$512,134	\$509,294	\$563,149
	Rescue Services (230)		\$122,463	\$115,867	\$125,105
	Parking Services (240)		\$323,993	\$353,696	\$373,217
	Events (250)		\$35,344	\$19,868	\$34,399
	Fuel Services (280)		\$491,444	\$780,077	\$493,291
	Docks, Piers, Marine Structures (310)		\$297,927	\$325,054	\$340,916
	Utilities (320)		\$95,943	\$106,634	\$104,396
	Buildings (330)		\$395,252	\$339,831	\$410,949
	Grounds (340)		\$786,798	\$817,474	\$838,072
	Aeration (350)		\$57,340	\$45,559	\$57,385
	Fishery Support (360)		\$16,322	\$10,152	\$16,027
	Capital Projects (390)		\$417,797	\$483,355	\$466,799
	Dredging Operations (400)		\$1,487,426	\$1,429,270	\$1,569,037
	Boatyard Operations (500)		\$324,636	\$317,668	\$361,913
OPERATING EXPENSES			\$7,859,323	\$8,176,947	\$8,442,576
OPERATING PROFIT			\$1,855,452	\$2,463,733	\$1,718,959

Account	Description	CATEGORY	FY22 BUDGET	FY 22 PROJXN	FY23 BUDGET
NON OPERATING INCOME/(EXPENSE)					
000-000-000-0000-4300	Harbor Services Charge	Other / Misc	\$10,000	\$4,809	\$10,000
000-000-000-0000-4308	Interest Income	Other / Misc	\$79,500	\$31,477	\$50,000
000-000-000-0000-4310	Other Income	Other / Misc	\$50,000	\$142,155	\$50,000
000-000-000-0000-4375	USACE Reimbursement	Intergov	\$0	\$665,000	\$0
000-000-000-0000-4402	Grants - Federal	Grants	\$0	\$0	\$0
000-000-000-0000-4405	Grants - DBAW	Grants	\$30,000	\$15,000	\$30,000
000-000-000-0000-4406	County Rescue Contribution	Intergov	\$50,000	\$50,000	\$50,000
000-000-000-0000-4408	Waste Oil Grant	Grants	\$12,000	\$12,000	\$12,000
000-000-000-0000-4500	Gain/(Loss) on Asset Disposal	Other / Misc	\$0	\$0	\$0
000-000-000-0000-4600	Cash Over/Under		\$0	\$0	\$0
000-000-000-0000-4900	Election Expense		\$0	(\$175)	\$0
	Principal Debt Payments		(\$1,260,274)	(\$1,278,283)	(\$1,329,940)
	Capital Improvement Program		(\$500,000)	(\$500,000)	(\$382,000)
	Capitalized Expenses / Dredge Intermediate Fund		\$0	(\$598,021)	(\$195,151)
	Depreciation		\$0	(\$1,725,000)	\$0
NET INCOME/(LOSS)			\$326,678	(\$717,306)	\$13,867
FY22 INCOME PROJECTION NET OF DEPRECIATION / CAP EXPENSES					
	Capital Improvement Program				
	Capitalized Expenses / Dredge Intermediate Fund			\$598,021	
	Depreciation			\$1,725,000	
PROJECTED NET INCOME FY22				\$1,605,716	
	<i>FY23 Projected Reserve Fund Contribution</i>		\$0		(\$145,813)
	<i>FY23 Projected Election Fund Contribution</i>		(\$175)	(\$175)	\$0

Account	Description	CATEGORY	FY22 BUDGET	FY 22 PROJXN	FY23 BUDGET
ADMINISTRATIVE SERVICES (110)					
100-100-110-0000-5000	Salaries - Regular		\$247,000	\$197,808	\$289,179
100-100-110-0000-5005	Salaries - Overtime		\$500	\$0	\$500
100-100-110-0000-5010	Wages - Part Time/Temporary		\$1,000	\$0	\$1,000
100-100-110-0000-5020	Salaries - Vacation Pay		\$5,000	\$23,410	\$5,000
100-100-110-0000-5030	Salaries - Sick Pay		\$0	\$491	\$0
100-100-110-0000-5055	Unemployment Insurance (SUI)		\$1,500	\$835	\$1,800
100-100-110-0000-5060	FICA Medicare/Social Security		\$18,627	\$18,081	\$19,905
100-100-110-0000-5075	Auto Allowance		\$2,400	\$1,900	\$2,400
100-100-110-0000-5105	Workers' Compensation		\$10,178	\$7,514	\$8,850
100-100-110-0000-5110	CalPERS Employer Share		\$29,524	\$26,164	\$31,433
100-100-110-0000-5112	CalPERS Unfunded Liability		\$51,006	\$51,006	\$53,992
100-100-110-0000-5115	Health Insurance		\$46,307	\$48,805	\$48,548
100-100-110-0000-5120	Dental Insurance		\$3,389	\$2,947	\$3,351
100-100-110-0000-5125	Long Term Disability/Life/AD&D		\$752	\$1,115	\$867
100-100-110-0000-5200	Printing & Newsletter		\$14,000	\$12,212	\$14,000
100-100-110-0000-5202	Legal Notices		\$1,000	\$500	\$1,000
100-100-110-0000-5204	Advertising		\$3,000	\$3,076	\$3,000
100-100-110-0000-5206	Postage		\$10,000	\$7,774	\$10,000
100-100-110-0000-5208	Promotional Expense		\$4,000	\$2,500	\$11,000
100-100-110-0000-5214	Office Supplies		\$14,000	\$11,257	\$14,000
100-100-110-0000-5217	Supplies		\$1,000	\$1,000	\$1,000
100-100-110-0000-5240	Miscellaneous Employee Training		\$2,000	\$997	\$2,000
100-100-110-0000-5242	Pre-Employment Physicals		\$1,000	\$270	\$1,000
100-100-110-0000-5256	Equipment Rental		\$1,000	\$0	\$1,000
100-100-110-0000-5262	Insurance Premiums		\$21,000	\$23,655	\$27,500
100-100-110-0000-5264	Insurance Claims		\$6,000	\$3,203	\$5,000
100-100-110-0000-5266	Memberships, Dues, Subscriptions		\$7,000	\$13,126	\$14,000
100-100-110-0000-5268	Meetings & Training		\$5,000	\$5,000	\$5,000
100-100-110-0000-5270	Books		\$300	\$0	\$300
100-100-110-0000-5282	Bank Service Charges		\$16,000	\$13,775	\$16,000
100-100-110-0000-5284	Credit Card Fees		\$40,000	\$37,102	\$40,000
100-100-110-0000-5286	Data Storage		\$3,000	\$0	\$0
100-100-110-0000-5288	Employee Recognition		\$3,000	\$5,374	\$3,000
100-100-110-0000-5290	Miscellaneous Expenses		\$1,000	\$1,000	\$1,000
100-100-110-0000-5298	Interest Expense		\$2,000	\$0	\$2,000
100-100-110-0000-5310	Telephone & Alarms		\$31,000	\$14,128	\$26,000
100-100-110-0000-5415	Miscellaneous Professional Services		\$12,000	\$9,600	\$12,000
100-100-110-0000-5416	Legal Consultation		\$40,000	\$31,451	\$40,000
100-100-110-0000-5420	Technical Services		\$21,000	\$16,203	\$21,000
100-100-110-0000-5425	Contract Services		\$12,000	\$13,004	\$12,000
100-100-110-0000-5450	Other Services		\$10,000	\$23,372	\$10,000
100-100-110-0000-5465	Software License & Application		\$28,000	\$28,297	\$31,000
100-100-110-0000-5470	LAFCO Assessment		\$14,000	\$11,609	\$14,000
100-100-110-0000-5500	Mileage Reimbursement		\$1,000	\$500	\$1,000
100-100-110-0000-5510	Meetings & Seminars		\$3,000	\$1,500	\$3,000
100-100-110-0000-5694	Office Equipment R&M		\$12,000	\$1,000	\$10,000
100-100-110-0000-5698	Equipment/Equipment R&M		\$8,000	\$4,877	\$8,000
100-100-110-CO19-5000	COVID-19 Labor		\$0	\$1,826	\$0
100-100-110-CO19-6300	COVID-19 Expenses		\$0	\$105	\$0
100-100-110-TSUN-5000	2022 Tsunami Labor			\$55,557	\$0
100-100-110-TSUN-6300	2022 Tsunami Expenses			\$51,885	\$0
100-100-110-0000-6100	Capitalized Equip Xfer to 1100		0	\$253,249	\$0
TOTAL ADMINISTRATIVE SERVICES			\$764,483	\$786,813	\$826,625

Account	Description	CATEGORY	FY22 BUDGET	FY 22 PROJXN	FY23 BUDGET
FINANCE & PURCHASING (120)					
100-100-120-0000-5000	Salaries - Regular		\$97,165	\$87,860	\$113,606
100-100-120-0000-5005	Salaries - Overtime		\$500	\$250	\$500
100-100-120-0000-5010	Wages - Part Time/Temporary		\$1,000	\$0	\$1,000
100-100-120-0000-5055	Unemployment Insurance (SUI)		\$1,000	\$419	\$957
100-100-120-0000-5060	FICA Medicare/Social Security		\$8,138	\$6,686	\$8,678
100-100-120-0000-5105	Workers' Compensation		\$4,301	\$2,816	\$3,740
100-100-120-0000-5110	CalPERS Employer Share		\$7,681	\$6,758	\$8,177
100-100-120-0000-5112	CalPERS Unfunded Liability		\$13,269	\$13,269	\$14,046
100-100-120-0000-5115	Health Insurance		\$19,382	\$19,505	\$20,329
100-100-120-0000-5120	Dental Insurance		\$1,432	\$1,159	\$1,416
100-100-120-0000-5125	Long Term Disability/Life/AD&D		\$307	\$340	\$367
100-100-120-0000-5214	Office Supplies		\$750	\$500	\$750
100-100-120-0000-5266	Memberships, Dues, Subscriptions		\$500	\$250	\$500
100-100-120-0000-5268	Meetings & Training		\$2,000	\$1,000	\$2,000
100-100-120-0000-5272	Software		\$500	\$0	\$500
100-100-120-0000-5290	Miscellaneous Expenses		\$1,000	\$1,000	\$1,000
100-100-120-0000-5420	Technical Services		\$2,000	\$1,000	\$2,000
100-100-120-0000-5460	Accounting & Auditing		\$46,000	\$43,000	\$46,000
100-100-120-0000-5465	Software License & Application		\$500	\$0	\$500
100-100-120-0000-5500	Mileage Reimbursement		\$150	\$50	\$150
100-100-120-0000-5698	Equipment/Equipment R&M		\$2,000	\$500	\$1,000
	TOTAL FINANCE & PURCHASING		\$209,575	\$186,362	\$227,216
PROPERTY MANAGEMENT (130)					
100-100-130-0000-5000	Salaries - Regular		\$15,764	\$17,991	\$18,443
100-100-130-0000-5055	Unemployment Insurance (SUI)		\$125	\$63	\$100
100-100-130-0000-5060	FICA Medicare/Social Security		\$1,755	\$1,273	\$1,811
100-100-130-0000-5105	Workers' Compensation		\$449	\$275	\$390
100-100-130-0000-5110	CalPERS Employer Share		\$2,264	\$2,038	\$2,411
100-100-130-0000-5112	CalPERS Unfunded Liability		\$3,912	\$3,912	\$4,141
100-100-130-0000-5115	Health Insurance		\$1,948	\$2,086	\$2,047
100-100-130-0000-5120	Dental Insurance		\$149	\$138	\$148
100-100-130-0000-5125	Long Term Disability/Life/AD&D		\$32	\$81	\$38
100-100-130-0000-5204	Advertising		\$1,500	\$1,350	\$1,500
100-100-130-0000-5262	Insurance Premiums		\$112,000	\$119,797	\$128,800
100-100-130-0000-5268	Meetings & Training		\$750	\$0	\$750
100-100-130-0000-5290	Miscellaneous Expenses		\$3,000	\$4,217	\$3,000
100-100-130-0000-5300	Gas & Electricity		\$82,500	\$82,100	\$83,500
100-100-130-0000-5305	Water, Sewer & Garbage		\$184,000	\$171,787	\$180,000
100-100-130-0000-5310	Telephone & Alarms		\$8,500	\$3,189	\$7,500
100-100-130-0000-5315	Sanitary Dist Charges		\$122,000	\$93,330	\$115,000
100-100-130-0000-5416	Legal Consultation		\$6,000	\$146,886	\$6,000
	TOTAL PROPERTY MANAGEMENT		\$546,648	\$650,513	\$555,579

Account	Description	CATEGORY	FY22 BUDGET	FY 22 PROJXN	FY23 BUDGET
ENVIRONMENTAL & PERMITTING (140)					
100-100-140-0000-5000	Salaries - Regular		\$14,117	\$4,456	\$14,016
100-100-140-0000-5005	Salaries - Overtime		\$3,500	\$1,288	\$3,000
100-100-140-0000-5010	Wages - Part Time/Temporary		\$45,000	\$26,454	\$42,000
100-100-140-0000-5030	Salaries - Sick Pay		\$0	\$419	\$0
100-100-140-0000-5055	Unemployment Insurance (SUI)		\$1,000	\$1,718	\$1,000
100-100-140-0000-5060	FICA Medicare/Social Security		\$3,226	\$911	\$3,392
100-100-140-0000-5105	Workers' Compensation		\$1,323	\$2,893	\$1,150
100-100-140-0000-5110	CalPERS Employer Share		\$3,219	\$5,561	\$3,427
100-100-140-0000-5112	CalPERS Unfunded Liability		\$5,561	\$5,804	\$5,886
100-100-140-0000-5115	Health Insurance		\$5,744	\$364	\$6,036
100-100-140-0000-5120	Dental Insurance		\$440	\$124	\$435
100-100-140-0000-5125	Long Term Disability/Life/AD&D		\$95	\$132	\$113
100-100-140-0000-5217	Supplies		\$1,000	\$650	\$1,000
100-100-140-0000-5235	Vehicle & Equipment Fuel		\$500	\$500	\$500
100-100-140-0000-5268	Meetings & Training		\$500	\$0	\$500
100-100-140-0000-5276	Permit Fees		\$8,000	\$9,029	\$8,000
100-100-140-0000-5292	Uniform Cleaning/Laundry		\$250	\$250	\$250
100-100-140-0000-5420	Technical Services		\$90,000	\$24,405	\$90,000
100-100-140-0000-5500	Mileage Reimbursement		\$500	\$0	\$500
100-100-140-0000-5625	Signage		\$200	\$100	\$200
100-100-140-0000-5665	Vehicle Maintenance		\$2,000	\$2,000	\$2,000
100-100-140-0000-5696	Permits & Inspections		\$2,500	\$1,500	\$2,500
100-100-140-0000-5698	Equipment/Equipment R&M		\$6,500	\$4,500	\$6,500
	TOTAL ENVIRONMENTAL & PERMITTING		\$195,175	\$93,056	\$192,405
PORT COMMISSION SUPPORT (190)					
100-100-190-0000-5000	Salaries - Regular		\$29,120	\$36,203	\$39,098
100-100-190-0000-5005	Salaries - Overtime		\$500	\$150	\$500
100-100-190-0000-5010	Wages - Part Time/Temporary		\$1,000	\$0	\$1,000
100-100-190-0000-5055	Unemployment Insurance (SUI)		\$100	\$79	\$302
100-100-190-0000-5060	FICA Medicare/Social Security		\$2,284	\$2,630	\$2,454
100-100-190-0000-5105	Workers' Compensation		\$1,357	\$1,717	\$1,180
100-100-190-0000-5110	CalPERS Employer Share		\$3,441	\$3,090	\$3,663
100-100-190-0000-5112	CalPERS Unfunded Liability		\$5,944	\$5,944	\$6,292
100-100-190-0000-5115	Health Insurance		\$5,894	\$6,167	\$6,193
100-100-190-0000-5120	Dental Insurance		\$452	\$367	\$447
100-100-190-0000-5125	Long Term Disability/Life/AD&D		\$97	\$129	\$116
100-100-190-0000-5214	Office Supplies		\$200	\$0	\$200
100-100-190-0000-5217	Supplies		\$100	\$0	\$100
100-100-190-0000-5268	Meetings & Training		\$6,000	\$3,940	\$6,000
100-100-190-0000-5270	Books		\$100	\$0	\$100
100-100-190-0000-5290	Miscellaneous Expenses		\$0	\$0	\$0
100-100-190-0000-5294	Commission Expenses		\$500	\$250	\$500
100-100-190-CVRA-5000	CVRA Labor		\$0	\$714	\$0
100-100-190-CVRA-6300	CVRA Expenses		\$0	\$51,827	\$10,000
	TOTAL PORT COMMISSION SUPPORT		\$57,089	\$113,208	\$78,145

Account	Description	CATEGORY	FY22 BUDGET	FY 22 PROJXN	FY23 BUDGET
HARBOR PATROL (210)					
100-200-210-0000-5000	Salaries - Regular		\$342,000	\$302,994	\$367,622
100-200-210-0000-5005	Salaries - Overtime		\$10,000	\$13,735	\$10,000
100-200-210-0000-5010	Wages - Part Time/Temporary		\$16,000	\$2,034	\$2,500
100-200-210-0000-5020	Salaries - Vacation Pay		\$5,000	\$1,958	\$4,000
100-200-210-0000-5025	Salaries - Holiday Pay		\$5,000	\$10,687	\$5,000
100-200-210-0000-5030	Salaries - Sick Pay		\$0	\$7,541	\$0
100-200-210-0000-5040	Salaries - Call Back		\$1,500	\$1,820	\$1,500
100-200-210-0000-5045	Salaries - Call Ready		\$3,000	\$6,358	\$4,000
100-200-210-0000-5050	Salaries - Night Differential		\$7,500	\$2,957	\$5,000
100-200-210-0000-5055	Unemployment Insurance (SUI)		\$3,607	\$1,731	\$3,840
100-200-210-0000-5060	FICA Medicare/Social Security		\$31,900	\$28,234	\$34,067
100-200-210-0000-5100	Uniform Allowance		\$6,500	\$6,566	\$6,500
100-200-210-0000-5105	Workers' Compensation		\$17,250	\$11,886	\$15,000
100-200-210-0000-5110	CalPERS Employer Share		\$41,911	\$36,126	\$44,621
100-200-210-0000-5112	CalPERS Unfunded Liability		\$72,406	\$71,447	\$76,645
100-200-210-0000-5115	Health Insurance		\$80,527	\$84,980	\$84,325
100-200-210-0000-5120	Dental Insurance		\$5,744	\$5,346	\$5,680
100-200-210-0000-5125	Long Term Disability/Life/AD&D		\$1,189	\$1,645	\$1,470
100-200-210-0000-5217	Supplies		\$2,500	\$2,500	\$2,500
100-200-210-0000-5218	Tools		\$1,000	\$600	\$1,000
100-200-210-0000-5220	Harbor Patrol Supplies		\$3,000	\$2,500	\$3,000
100-200-210-0000-5224	Almar Maintenance		\$2,500	\$824	\$2,500
100-200-210-0000-5235	Vehicle & Equipment Fuel		\$8,000	\$7,092	\$8,000
100-200-210-0000-5236	Harbor Patrol Training		\$12,000	\$6,000	\$12,000
100-200-210-0000-5238	Harbor Patrol Misc. Expense		\$6,500	\$8,963	\$6,500
100-200-210-0000-5244	Background Investigations		\$3,000	\$2,935	\$3,000
100-200-210-0000-5262	Insurance Premiums		\$3,500	\$4,070	\$4,681
100-200-210-0000-5278	Booking Fees		\$2,000	\$0	\$2,000
100-200-210-0000-5415	Miscellaneous Professional Services		\$1,000	\$2,250	\$3,500
100-200-210-0000-5450	Other Services		\$16,000	\$51,682	\$78,000
100-200-210-0000-5500	Mileage Reimbursement		\$1,500	\$1,200	\$1,500
100-200-210-0000-5510	Meetings & Seminars		\$2,000	\$235	\$2,000
100-200-210-0000-5665	Vehicle Maintenance		\$4,000	\$4,000	\$4,000
100-200-210-0000-5692	Communications Maintenance		\$2,000	\$300	\$2,000
100-200-210-0000-6100	Capitalized Equip. Xfer 1100		\$0	\$19,000	\$0
	TOTAL HARBOR PATROL		\$721,534	\$693,195	\$807,951
MARINA MANAGEMENT (220)					
100-200-220-0000-5000	Salaries - Regular		\$264,817	\$246,681	\$309,343
100-200-220-0000-5005	Salaries - Overtime		\$500	\$2,074	\$500
100-200-220-0000-5010	Wages - Part Time/Temporary		\$26,000	\$24,518	\$24,000
100-200-220-0000-5020	Salaries - Vacation Pay		\$0	\$7,826	\$0
100-200-220-0000-5025	Salaries - Holiday Pay		\$2,500	\$1,773	\$2,500
100-200-220-0000-5040	Salaries - Call Back		\$0	\$114	\$0
100-200-220-0000-5055	Unemployment Insurance (SUI)		\$2,125	\$1,748	\$2,117
100-200-220-0000-5060	FICA Medicare/Social Security		\$17,725	\$21,369	\$18,920
100-200-220-0000-5105	Workers' Compensation		\$9,511	\$6,443	\$8,270
100-200-220-0000-5110	CalPERS Employer Share		\$39,669	\$34,105	\$42,234
100-200-220-0000-5112	CalPERS Unfunded Liability		\$68,532	\$68,532	\$72,545
100-200-220-0000-5115	Health Insurance		\$41,309	\$44,024	\$43,404
100-200-220-0000-5120	Dental Insurance		\$3,167	\$3,000	\$3,131
100-200-220-0000-5125	Long Term Disability/Life/AD&D		\$679	\$1,540	\$810
100-200-220-0000-5217	Supplies		\$6,000	\$2,946	\$5,000
100-200-220-0000-5222	HBI Maintenance		\$2,500	\$1,600	\$2,500
100-200-220-0000-5224	Almar Maintenance		\$5,000	\$5,000	\$5,000
100-200-220-0000-5262	Insurance Premiums		\$6,000	\$7,620	\$8,775
100-200-220-0000-5279	Bad Debt Expense		\$12,000	\$10,000	\$10,000
100-200-220-0000-5280	Lien Sale Expenses		\$2,500	\$18,381	\$2,500
100-200-220-0000-5465	Software License & Application		\$1,000	\$0	\$1,000
100-200-220-0000-5500	Mileage Reimbursement		\$600	\$0	\$600
	TOTAL MARINA MANAGEMENT		\$512,134	\$509,294	\$563,149

Account	Description	CATEGORY	FY22 BUDGET	FY 22 PROJXN	FY23 BUDGET
RESCUE SERVICES (230)					
100-200-230-0000-5000	Salaries - Regular		\$24,684	\$21,441	\$28,770
100-200-230-0000-5005	Salaries - Overtime		\$1,000	\$1,622	\$1,000
100-200-230-0000-5010	Wages - Part Time/Temporary		\$1,000	\$0	\$1,000
100-200-230-0000-5040	Salaries - Call Back		\$3,750	\$2,290	\$3,000
100-200-230-0000-5045	Salaries - Call Ready		\$18,500	\$13,729	\$16,000
100-200-230-0000-5050	Salaries - Night Differential		\$0	\$0	\$0
100-200-230-0000-5055	Unemployment Insurance (SUI)		\$200	\$380	\$440
100-200-230-0000-5060	FICA Medicare/Social Security		\$4,079	\$3,130	\$4,327
100-200-230-0000-5105	Workers' Compensation		\$1,978	\$1,330	\$1,720
100-200-230-0000-5110	CalPERS Employer Share		\$2,420	\$2,101	\$2,576
100-200-230-0000-5112	CalPERS Unfunded Liability		\$4,180	\$4,180	\$4,425
100-200-230-0000-5115	Health Insurance		\$8,592	\$8,482	\$9,027
100-200-230-0000-5120	Dental Insurance		\$659	\$615	\$651
100-200-230-0000-5125	Long Term Disability/Life/AD&D		\$141	\$99	\$169
100-200-230-0000-5212	Safety Supplies		\$2,000	\$2,000	\$2,000
100-200-230-0000-5217	Supplies		\$500	\$500	\$500
100-200-230-0000-5222	Scout Maintenance		\$2,500	\$5,385	\$2,500
100-200-230-0000-5224	Almar Maintenance		\$4,500	\$5,102	\$4,500
100-200-230-0000-5226	Boat Fuel - Patrol Boats		\$7,000	\$7,000	\$7,000
100-200-230-0000-5228	Boat Fuel - Scout				
100-200-230-0000-5236	Harbor Patrol Training		\$7,000	\$7,000	\$6,000
100-200-230-0000-5238	Harbor Patrol Miscellaneous Expense		\$1,000	\$1,000	\$1,000
100-200-230-0000-5262	Insurance Premiums		\$4,500	\$6,480	\$6,500
100-200-230-0000-5425	Contract Services		\$22,280	\$22,000	\$22,000
TOTAL RESCUE SERVICES			\$122,463	\$115,867	\$125,105
PARKING SERVICES (240)					
100-200-240-0000-5000	Salaries - Regular		\$25,075	\$30,684	\$79,426
100-200-240-0000-5005	Salaries - Overtime		\$500	\$644	\$500
100-200-240-0000-5010	Wages - Part Time/Temporary		\$95,000	\$95,783	\$90,000
100-200-240-0000-5020	Salaries - Vacation Pay		\$0	\$0	\$0
100-200-240-0000-5025	Salaries - Holiday Pay		\$0	\$281	\$0
100-200-240-0000-5030	Salaries - Sick Pay		\$1,000	\$972	\$1,000
100-200-240-0000-5055	Unemployment Insurance (SUI)		\$3,500	\$2,871	\$3,500
100-200-240-0000-5060	FICA Medicare/Social Security		\$11,071	\$9,760	\$11,323
100-200-240-0000-5105	Workers' Compensation		\$2,001	\$1,346	\$1,740
100-200-240-0000-5110	CalPERS Employer Share		\$4,817	\$8,500	\$5,129
100-200-240-0000-5112	CalPERS Unfunded Liability		\$8,322	\$16,951	\$8,809
100-200-240-0000-5115	Health Insurance		\$8,691	\$9,327	\$9,132
100-200-240-0000-5120	Dental Insurance		\$666	\$640	\$523
100-200-240-0000-5125	Long Term Disability/Life/AD&D		\$250	\$192	\$135
100-200-240-0000-5212	Safety Supplies		\$500	\$500	\$500
100-200-240-0000-5217	Supplies		\$12,000	\$10,000	\$10,000
100-200-240-0000-5218	Tools		\$100	\$167	\$100
100-200-240-0000-5231	Boat Fuel - Water Taxi <i>(Renamed)</i>		\$1,000	\$305	\$600
100-200-240-0000-5235	Vehicle & Equipment Fuel		\$2,500	\$1,400	\$2,500
100-200-240-0000-5240	Miscellaneous Employee Training		\$1,200	\$390	\$1,000
100-200-240-0000-5254	Rent & Leases		\$8,000	\$7,350	\$8,000
100-200-240-0000-5284	Credit Card Fees		\$50,000	\$68,599	\$50,000
100-200-240-0000-5292	Uniform Cleaning/Laundry		\$500	\$1,663	\$1,000
100-200-240-0000-5425	Contract Services		\$40,000	\$39,171	\$42,000
100-200-240-0000-5450	Other Services		\$32,000	\$32,454	\$32,000
100-200-240-0000-5465	Software License & Application		\$1,500	\$0	\$500
100-200-240-0000-5610	Water Taxi Maintenance		\$3,000	\$2,621	\$3,000
100-200-240-0000-5625	Signage		\$1,000	\$1,947	\$1,000
100-200-240-0000-5635	Parking Meters R&M		\$1,800	\$1,734	\$1,800
100-200-240-0000-5665	Vehicle Maintenance		\$3,000	\$1,500	\$3,000
100-200-240-0000-5698	Equipment/Equipment R&M		\$5,000	\$5,945	\$5,000
100-200-240-0000-6100	Capitalized Equip. Xfer 1100		\$0	\$0	\$0
TOTAL PARKING SERVICES			\$323,993	\$353,696	\$373,217

Account	Description	CATEGORY	FY22 BUDGET	FY 22 PROJXN	FY23 BUDGET
EVENTS (250)					
100-200-250-0000-5000	Salaries - Regular		\$9,204	\$4,336	\$9,344
100-200-250-0000-5005	Salaries - Overtime		\$1,000	\$0	\$1,000
100-200-250-0000-5010	Wages - Part Time/Temporary		\$3,000	\$0	\$3,000
100-200-250-0000-5055	Unemployment Insurance (SUI)		\$44	\$35	\$100
100-200-250-0000-5060	FICA Medicare/Social Security		\$700	\$295	\$899
100-200-250-0000-5105	Workers' Compensation		\$1,587	\$1,067	\$1,380
100-200-250-0000-5110	CalPERS Employer Share		\$1,132	\$985	\$1,205
100-200-250-0000-5112	CalPERS Unfunded Liability		\$1,956	\$1,956	\$2,070
100-200-250-0000-5115	Health Insurance		\$6,893	\$7,398	\$7,243
100-200-250-0000-5120	Dental Insurance		\$528	\$489	\$523
100-200-250-0000-5125	Long Term Disability/Life/AD&D		\$100	\$56	\$135
100-200-250-0000-5217	Supplies		\$4,200	\$1,500	\$3,500
100-200-250-0000-5256	Equipment Rental		\$1,000	\$250	\$1,000
100-200-250-0000-5290	Misc. Expenses		\$3,500	\$1,500	\$2,500
100-200-250-0000-5625	Signage		\$500	\$0	\$500
TOTAL EVENTS			\$35,344	\$19,868	\$34,399
FUEL SERVICES (280)					
100-200-280-0000-5000	Salaries - Regular		\$9,140	\$5,664	\$9,344
100-200-280-0000-5005	Salaries - Overtime		\$0	\$32	\$0
100-200-280-0000-5010	Wages - Part Time/Temporary		\$22,000	\$19,540	\$22,000
100-200-280-0000-5030	Salaries - Sick Pay		\$300	\$0	\$300
100-200-280-0000-5055	Unemployment Insurance (SUI)		\$328	\$315	\$310
100-200-280-0000-5060	FICA Medicare/Social Security		\$2,342	\$2,050	\$2,516
100-200-280-0000-5105	Workers' Compensation		\$1,392	\$936	\$1,210
100-200-280-0000-5110	CalPERS Employer Share		\$1,066	\$911	\$1,134
100-200-280-0000-5112	CalPERS Unfunded Liability		\$1,841	\$1,841	\$1,949
100-200-280-0000-5115	Health Insurance		\$6,044	\$6,494	\$6,351
100-200-280-0000-5120	Dental Insurance		\$463	\$430	\$458
100-200-280-0000-5125	Long Term Disability/Life/AD&D		\$28	\$53	\$119
100-200-280-0000-5217	Supplies		\$1,000	\$150	\$1,000
100-200-280-0000-5218	Tools		\$100	\$0	\$100
100-200-280-0000-5245	Fuel Dock Gasoline		\$195,000	\$354,099	\$195,000
100-200-280-0000-5246	Fuel Dock Diesel		\$225,000	\$360,742	\$225,000
100-200-280-0000-5250	Fuel Dock Equipment & Supplies		\$1,000	\$0	\$1,000
100-200-280-0000-5252	Underground Storage Tank Maintenance		\$5,000	\$8,830	\$7,000
100-200-280-0000-5262	Insurance Premiums		\$4,000	\$1,980	\$4,000
100-200-280-0000-5276	Permit Fees		\$3,900	\$3,930	\$4,000
100-200-280-0000-5284	Credit Card Fees		\$8,000	\$8,000	\$8,000
100-200-280-0000-5465	Software License & Application		\$1,000	\$0	\$0
100-200-280-0000-5607	Fueling Equipment R&M		\$2,500	\$4,079	\$2,500
100-200-280-0000-6100	Capitalized Equip Xfer to 1100		\$22,000	\$21,840	
TOTAL FUEL SERVICES			\$491,444	\$780,077	\$493,291

Account	Description	CATEGORY	FY22 BUDGET	FY 22 PROJXN	FY23 BUDGET
DOCKS, PIERS, MARINE STRUCTURES (310)					
100-300-310-0000-5000	Salaries - Regular		\$65,775	\$112,654	\$90,246
100-300-310-0000-5005	Salaries - Overtime		\$2,000	\$0	\$1,000
100-300-310-0000-5010	Wages - Part Time/Temporary		\$4,000	\$0	\$2,000
100-300-310-0000-5055	Unemployment Insurance (SUI)		\$750	\$542	\$658
100-300-310-0000-5060	FICA Medicare/Social Security		\$7,830	\$7,733	\$8,201
100-300-310-0000-5105	Workers' Compensation		\$2,956	\$1,990	\$2,570
100-300-310-0000-5110	CalPERS Employer Share		\$8,547	\$5,578	\$9,099
100-300-310-0000-5112	CalPERS Unfunded Liability		\$14,765	\$10,930	\$15,629
100-300-310-0000-5115	Health Insurance		\$13,537	\$13,945	\$14,188
100-300-310-0000-5120	Dental Insurance		\$984	\$970	\$973
100-300-310-0000-5125	Long Term Disability/Life/AD&D		\$183	\$337	\$252
100-300-310-0000-5212	Safety Supplies		\$1,000	\$1,095	\$1,000
100-300-310-0000-5214	Office Supplies		\$250	\$500	\$250
100-300-310-0000-5217	Supplies		\$1,000	\$500	\$1,000
100-300-310-0000-5218	Tools		\$2,500	\$2,500	\$2,500
100-300-310-0000-5230	Boat Fuel - Odd Job		\$500	\$200	\$500
100-300-310-0000-5235	Vehicle & Equipment Fuel		\$2,500	\$3,150	\$2,500
100-300-310-0000-5240	Miscellaneous Employee Training		\$5,000	\$0	\$5,000
100-300-310-0000-5256	Equipment Rental		\$2,000	\$0	\$2,000
100-300-310-0000-5262	Insurance Premiums		\$126,000	\$135,779	\$145,000
100-300-310-0000-5268	Meetings & Training		\$1,000	\$0	\$1,000
100-300-310-0000-5290	Miscellaneous Expenses		\$750	\$791	\$750
100-300-310-0000-5292	Uniform Cleaning/Laundry		\$600	\$150	\$600
100-300-310-0000-5430	Engineering Services		\$3,000	\$0	\$3,000
100-300-310-0000-5500	Mileage Reimbursement		\$500	\$150	\$500
100-300-310-0000-5605	Piers & Marine Structures R&M		\$15,000	\$12,286	\$15,000
100-300-310-0000-5615	Maintenance Work Boat R&M		\$1,000	\$2,200	\$1,000
100-300-310-0000-5620	Paint & Supplies		\$3,000	\$2,500	\$3,000
100-300-310-0000-5625	Signage		\$1,000	\$800	\$1,000
100-300-310-0000-5665	Vehicle Maintenance		\$3,000	\$0	\$3,000
100-300-310-0000-5698	Equipment/Equipment R&M		\$4,500	\$5,250	\$5,000
100-300-310-0000-5725	Welding Supplies		\$2,500	\$2,524	\$2,500
100-300-310-0000-6100	Capitalized Equip Xfer to 1100		\$0	\$0	\$0
100-300-310-0000-5672	Other Repairs & Maintenance		\$0	\$0	\$0
TOTAL DOCKS, PIERS, MARINE STRUCTURES			\$297,927	\$325,054	\$340,916
UTILITIES (320)					
100-300-320-0000-5000	Salaries - Regular		\$24,500	\$38,431	\$31,229
100-300-320-0000-5005	Salaries - Overtime		\$1,000	\$379	\$750
100-300-320-0000-5010	Wages - Part Time/Temporary		\$1,000	\$0	\$1,000
100-300-320-0000-5055	Unemployment Insurance (SUI)		\$750	\$390	\$750
100-300-320-0000-5060	FICA Medicare/Social Security		\$1,422	\$3,157	\$2,146
100-300-320-0000-5105	Workers' Compensation		\$3,404	\$2,295	\$2,960
100-300-320-0000-5110	CalPERS Employer Share		\$5,483	\$4,818	\$5,838
100-300-320-0000-5112	CalPERS Unfunded Liability		\$9,473	\$9,473	\$10,027
100-300-320-0000-5115	Health Insurance		\$14,785	\$16,631	\$15,535
100-300-320-0000-5120	Dental Insurance		\$1,133	\$1,060	\$1,121
100-300-320-0000-5125	Long Term Disability/Life/AD&D		\$243	\$225	\$290
100-300-320-0000-5212	Safety Supplies		\$3,000	\$3,000	\$3,000
100-300-320-0000-5217	Supplies		\$1,000	\$700	\$1,000
100-300-320-0000-5240	Miscellaneous Employee Training		\$3,500	\$0	\$3,000
100-300-320-0000-5290	Miscellaneous Expenses		\$250	\$0	\$250
100-300-320-0000-5650	Storm Drain Maintenance		\$5,000	\$6,238	\$5,500
100-300-320-0000-5665	Vehicle Maintenance		\$3,000	\$1,000	\$3,000
100-300-320-0000-5670	Utility Maintenance		\$12,000	\$13,750	\$12,000
100-300-320-0000-5698	Equipment/Equipment R&M		\$5,000	\$5,088	\$5,000
100-300-320-0000-6100	Capitalized Equipment Xfer to 1100		\$0	\$0	\$0
TOTAL UTILITIES			\$95,943	\$106,634	\$104,396

Account	Description	CATEGORY	FY22 BUDGET	FY 22 PROJXN	FY23 BUDGET
	BUILDINGS (330)				
100-300-330-0000-5000	Salaries - Regular		\$62,127	\$51,138	\$72,787
100-300-330-0000-5005	Salaries - Overtime		\$1,000	\$2,785	\$1,000
100-300-330-0000-5010	Wages - Part Time/Temporary		\$5,000	\$0	\$5,000
100-300-330-0000-5015	Salaries - Comp. Time		\$1,000	\$0	\$1,000
100-300-330-0000-5020	Salaries - Vacation Pay		\$1,000	\$2,038	\$1,000
100-300-330-0000-5025	Salaries - Holiday Pay		\$0	\$79	\$0
100-300-330-0000-5040	Salaries - Call Back		\$500	\$1,657	\$500
100-300-330-0000-5045	Salaries - Call Ready		\$5,000	\$7,156	\$5,000
100-300-330-0000-5055	Unemployment Insurance (SUI)		\$896	\$539	\$750
100-300-330-0000-5060	FICA Medicare/Social Security		\$5,728	\$4,667	\$6,156
100-300-330-0000-5105	Workers' Compensation		\$3,404	\$2,289	\$2,960
100-300-330-0000-5110	CalPERS Employer Share		\$7,059	\$4,202	\$7,516
100-300-330-0000-5112	CalPERS Unfunded Liability		\$12,195	\$8,360	\$12,909
100-300-330-0000-5115	Health Insurance		\$18,985	\$15,600	\$19,735
100-300-330-0000-5120	Dental Insurance		\$1,133	\$1,080	\$1,121
100-300-330-0000-5125	Long Term Disability/Life/AD&D		\$250	\$272	\$290
100-300-330-0000-5212	Safety Supplies		\$2,000	\$2,000	\$2,000
100-300-330-0000-5216	Janitorial Supplies		\$30,000	\$29,202	\$30,000
100-300-330-0000-5217	Supplies		\$4,000	\$2,000	\$4,000
100-300-330-0000-5218	Tools		\$2,500	\$2,500	\$2,500
100-300-330-0000-5235	Vehicle & Equipment Fuel		\$2,750	\$2,972	\$3,000
100-300-330-0000-5240	Miscellaneous Employee Training		\$2,500	\$100	\$2,500
100-300-330-0000-5256	Equipment Rental		\$500	\$0	\$500
100-300-330-0000-5262	Insurance Premiums		\$23,775	\$19,744	\$23,775
100-300-330-0000-5266	Memberships, Dues, Subscriptions		\$250	\$0	\$250
100-300-330-0000-5268	Meetings & Training		\$1,000	\$850	\$1,000
100-300-330-0000-5290	Miscellaneous Expenses		\$1,000	\$1,000	\$1,000
100-300-330-0000-5292	Uniform Cleaning/Laundry		\$3,200	\$2,792	\$3,200
100-300-330-0000-5305	Water, Sewer & Garbage		\$61,000	\$62,082	\$62,000
100-300-330-0000-5308	Hazmat Disposal		\$3,500	\$1,375	\$3,500
100-300-330-0000-5412	Custodial Contract		\$65,000	\$62,776	\$65,000
100-300-330-0000-5430	Engineering Services		\$5,000	\$0	\$5,000
100-300-330-0000-5450	Other Services		\$1,500	\$1,687	\$1,500
100-300-330-0000-5600	Building Repairs & Maintenance		\$38,000	\$37,554	\$38,000
100-300-330-0000-5620	Paint & Supplies		\$5,000	\$1,500	\$5,000
100-300-330-0000-5625	Signage		\$1,000	\$300	\$1,000
100-300-330-0000-5645	Street Maintenance		\$4,000	\$500	\$4,000
100-300-330-0000-5660	Street Light Maintenance		\$2,500	\$250	\$2,500
100-300-330-0000-5665	Vehicle Maintenance		\$3,500	\$1,000	\$3,500
100-300-330-0000-5698	Equipment/Equipment R&M		\$5,000	\$5,000	\$7,000
100-300-330-0000-5725	Welding Supplies		\$1,500	\$784	\$1,500
	TOTAL BUILDINGS		\$395,252	\$339,831	\$410,949

Account	Description	CATEGORY	FY22 BUDGET	FY 22 PROJXN	FY23 BUDGET
GROUNDS (340)					
100-300-340-0000-5000	Salaries - Regular		\$187,659	\$222,336	\$219,590
100-300-340-0000-5005	Salaries - Overtime		\$4,500	\$7,301	\$4,500
100-300-340-0000-5010	Wages - Part Time/Temporary		\$14,000	\$10,918	\$15,000
100-300-340-0000-5015	Salaries - Comp. Time		\$450	\$0	\$450
100-300-340-0000-5020	Salaries - Vacation Pay		\$1,500	\$5,909	\$1,500
100-300-340-0000-5025	Salaries - Holiday Pay		\$0	\$2,286	\$0
100-300-340-0000-5030	Salaries - Sick Pay		\$250	\$3,555	\$250
100-300-340-0000-5040	Salaries - Call Back		\$2,500	\$4,305	\$2,500
100-300-340-0000-5045	Salaries - Call Ready		\$7,500	\$8,315	\$7,500
100-300-340-0000-5055	Unemployment Insurance (SUI)		\$1,800	\$1,156	\$3,251
100-300-340-0000-5060	FICA Medicare/Social Security		\$15,477	\$17,674	\$17,312
100-300-340-0000-5105	Workers' Compensation		\$14,605	\$9,822	\$12,700
100-300-340-0000-5110	CalPERS Employer Share		\$18,425	\$15,733	\$19,616
100-300-340-0000-5112	CalPERS Unfunded Liability		\$31,831	\$31,831	\$33,695
100-300-340-0000-5115	Health Insurance		\$63,438	\$70,440	\$66,654
100-300-340-0000-5120	Dental Insurance		\$4,863	\$4,457	\$4,809
100-300-340-0000-5125	Long Term Disability/Life/AD&D		\$1,000	\$770	\$1,245
100-300-340-0000-5210	Hazmat Supplies		\$7,500	\$6,848	\$7,500
100-300-340-0000-5212	Safety Supplies		\$3,000	\$3,100	\$3,000
100-300-340-0000-5217	Supplies		\$4,000	\$4,000	\$4,000
100-300-340-0000-5218	Tools		\$2,500	\$2,500	\$2,500
100-300-340-0000-5235	Vehicle & Equipment Fuel		\$4,500	\$5,637	\$5,000
100-300-340-0000-5240	Miscellaneous Employee Training		\$2,500	\$2,200	\$2,500
100-300-340-0000-5256	Equipment Rental		\$3,000	\$2,989	\$3,000
100-300-340-0000-5266	Memberships, Dues, Subscriptions		\$500	\$100	\$500
100-300-340-0000-5276	Permit Fees		\$2,500	\$1,983	\$2,500
100-300-340-0000-5292	Uniform Cleaning/Laundry		\$4,000	\$2,705	\$4,000
100-300-340-0000-5300	Gas & Electricity		\$210,000	\$223,107	\$215,000
100-300-340-0000-5305	Water, Sewer & Garbage		\$90,000	\$104,236	\$95,000
100-300-340-0000-5308	Hazmat Disposal		\$10,000	\$6,500	\$10,000
100-300-340-0000-5405	Landscaping		\$10,000	\$4,072	\$10,000
100-300-340-0000-5425	Contract Services		\$5,000	\$0	\$5,000
100-300-340-0000-5500	Mileage Reimbursement		\$500	\$0	\$500
100-300-340-0000-5620	Paint & Supplies		\$5,000	\$4,000	\$5,000
100-300-340-0000-5625	Signage		\$4,000	\$2,000	\$4,000
100-300-340-0000-5630	Parking Lot R&M		\$10,000	\$2,000	\$10,000
100-300-340-0000-5645	Street Maintenance		\$2,500	\$1,000	\$2,500
100-300-340-0000-5665	Vehicle Maintenance		\$5,000	\$3,000	\$5,000
100-300-340-0000-5672	Other Repairs & Maintenance		\$3,500	\$2,500	\$3,500
100-300-340-0000-5696	Permits & Inspections		\$2,500	\$0	\$2,500
100-300-340-0000-5698	Equipment/Equipment R&M		\$10,000	\$10,000	\$10,000
100-300-340-0000-5800	Fish Removal Expenses		\$2,500	\$0	\$2,500
100-300-340-0000-5805	Waste Oil Disposal/Recycle		\$12,500	\$6,188	\$12,500
100-300-340-0000-6100	Capitalized Equipment Xfer to 1100		\$0	\$0	\$0
TOTAL GROUNDS			\$786,798	\$817,474	\$838,072

Account	Description	CATEGORY	FY22 BUDGET	FY 22 PROJXN	FY23 BUDGET
AERATION (350)					
100-300-350-0000-5000	Salaries - Regular		\$12,692	\$9,071	\$12,295
100-300-350-0000-5040	Salaries - Call Back		\$0	\$113	\$0
100-300-350-0000-5055	Unemployment Insurance (SUI)		\$250	\$23	\$75
100-300-350-0000-5060	FICA Medicare/Social Security		\$1,471	\$646	\$1,581
100-300-350-0000-5105	Workers' Compensation		\$874	\$874	\$760
100-300-350-0000-5110	CalPERS Employer Share		\$2,531	\$2,335	\$2,694
100-300-350-0000-5112	CalPERS Unfunded Liability		\$4,372	\$3,722	\$4,628
100-300-350-0000-5115	Health Insurance		\$3,796	\$3,195	\$3,989
100-300-350-0000-5120	Dental Insurance		\$291	\$251	\$288
100-300-350-0000-5125	Long Term Disability/Life/AD&D		\$63	\$87	\$75
100-300-350-0000-5217	Supplies		\$1,000	\$250	\$1,000
100-300-350-0000-5300	Gas & Electricity		\$20,000	\$19,992	\$20,000
100-300-350-0000-5698	Equipment/Equip. R&M		\$10,000	\$5,000	\$10,000
	TOTAL AERATION		\$57,340	\$45,559	\$57,385
FISHERY SUPPORT (360)					
100-300-360-0000-5000	Salaries - Regular		\$9,775	\$5,367	\$9,344
100-300-360-0000-5060	FICA Medicare/Social Security		\$290	\$466	\$312
100-300-360-0000-5105	Workers' Compensation		\$173	\$116	\$150
100-300-360-0000-5110	CalPERS Employer Share		\$644	\$566	\$685
100-300-360-0000-5112	CalPERS Unfunded Liability		\$1,112	\$1,112	\$1,177
100-300-360-0000-5115	Health Insurance		\$749	\$885	\$787
100-300-360-0000-5120	Dental Insurance		\$57	\$58	\$57
100-300-360-0000-5125	Long Term Disability/Life/AD&D		\$22	\$31	\$15
100-300-360-0000-5675	Hoist / Ice Equipment R&M		\$3,500	\$1,550	\$3,500
	TOTAL FISHERY SUPPORT		\$16,322	\$10,152	\$16,027
CAPITAL PROJECTS (390)					
100-300-390-0000-5000	Salaries - Regular		\$4,785	\$51	\$4,426
100-300-390-0000-5055	Unemployment Insurance (SUI)		\$75	\$0	\$15
100-300-390-0000-5060	FICA Medicare/Social Security		\$178	\$4	\$178
100-300-390-0000-5276	Permit Fees		\$2,500	\$0	\$2,500
100-300-390-0000-5290	Miscellaneous Expenses		\$500	\$0	\$500
100-300-390-0000-5298	Interest Expense		\$407,559	\$483,300	\$456,980
100-300-390-0000-5416	Legal Consultation		\$2,000	\$0	\$2,000
100-300-390-0000-5500	Mileage Reimbursement		\$200	\$0	\$200
100-300-390-0000-6200	Principal Debt Payments		\$1,260,274	\$1,278,283	\$1,329,940
	TOTAL CAPITAL PROJECTS		\$417,797	\$483,355	\$466,799

Account	Description	CATEGORY	FY22 BUDGET	FY 22 PROJXN	FY23 BUDGET
	DREDGING OPERATIONS (400)				
100-300-400-0000-5000	Salaries - Regular		\$527,237	\$497,241	\$591,638
100-300-400-0000-5005	Salaries - Overtime		\$25,000	\$22,348	\$25,000
100-300-400-0000-5010	Wages - Part Time/Temporary		\$20,000	\$31,181	\$20,000
100-300-400-0000-5015	Salaries - Comp. Time		\$2,500	\$0	\$1,500
100-300-400-0000-5020	Salaries - Vacation Pay		\$2,000	\$2,957	\$2,000
100-300-400-0000-5025	Salaries - Holiday Pay		\$1,500	\$250	\$1,500
100-300-400-0000-5030	Salaries - Sick Pay		\$0	\$2,562	\$0
100-300-400-0000-5055	Unemployment Insurance (SUI)		\$7,800	\$3,618	\$6,193
100-300-400-0000-5060	FICA Medicare/Social Security		\$46,813	\$43,249	\$50,307
100-300-400-0000-5105	Workers' Compensation		\$27,819	\$19,062	\$24,190
100-300-400-0000-5110	CalPERS Employer Share		\$34,120	\$30,089	\$36,325
100-300-400-0000-5112	CalPERS Unfunded Liability		\$58,945	\$58,945	\$62,396
100-300-400-0000-5115	Health Insurance		\$125,731	\$129,346	\$131,858
100-300-400-0000-5120	Dental Insurance		\$9,262	\$8,757	\$9,159
100-300-400-0000-5125	Long Term Disability/Life/AD&D		\$2,024	\$1,451	\$2,371
100-300-400-0000-5210	Hazmat Supplies		\$3,000	\$1,200	\$3,000
100-300-400-0000-5212	Safety Supplies		\$6,375	\$8,155	\$6,500
100-300-400-0000-5217	Supplies		\$8,000	\$6,129	\$8,000
100-300-400-0000-5218	Tools		\$10,000	\$9,003	\$10,000
100-300-400-0000-5232	Boat Fuel - Dredge Skiff		\$1,200	\$400	\$1,000
100-300-400-0000-5233	Boat Fuel - Twin Lakes		\$105,000	\$119,762	\$105,000
100-300-400-0000-5234	Boat Fuel - Dauntless		\$10,000	\$7,286	\$10,000
100-300-400-0000-5235	Vehicle & Equipment Fuel		\$11,000	\$6,863	\$11,000
100-300-400-0000-5240	Miscellaneous Employee Training		\$10,000	\$6,926	\$10,000
100-300-400-0000-5256	Equipment Rental		\$32,000	\$32,000	\$32,000
100-300-400-0000-5262	Insurance Premiums		\$12,000	\$12,088	\$14,000
100-300-400-0000-5266	Memberships, Dues, Subscriptions		\$500	\$2,190	\$500
100-300-400-0000-5268	Meetings & Training		\$2,000	\$250	\$2,000
100-300-400-0000-5270	Books		\$100	\$0	\$100
100-300-400-0000-5276	Permit Fees		\$10,000	\$6,994	\$10,000
100-300-400-0000-5290	Miscellaneous Expenses		\$5,000	\$3,264	\$5,000
100-300-400-0000-5292	Uniform Cleaning/Laundry		\$6,500	\$5,000	\$6,500
100-300-400-0000-5308	Hazmat Disposal		\$5,000	\$3,700	\$5,000
100-300-400-0000-5418	Freight		\$2,500	\$500	\$2,500
100-300-400-0000-5440	Environmental Services		\$10,000	\$500	\$10,000
100-300-400-0000-5445	Dredge Consulting		\$15,000	\$5,000	\$15,000
100-300-400-0000-5450	Other Services		\$5,000	\$500	\$5,000
100-300-400-0000-5500	Mileage Reimbursement		\$1,000	\$450	\$1,000
100-300-400-0000-5620	Paint & Supplies		\$5,000	\$6,170	\$5,000
100-300-400-0000-5665	Vehicle Maintenance		\$5,000	\$4,000	\$5,000
100-300-400-0000-5672	Other Repairs & Maintenance		\$1,500	\$3,702	\$2,000
100-300-400-0000-5685	Safety Equipment R&M		\$1,500	\$1,500	\$1,500
100-300-400-0000-5698	Equipment/Equipment R&M		\$45,000	\$19,000	\$45,000
100-300-400-0000-5700	Maint/Lube Inner Harbor Dredge		\$20,000	\$5,432	\$20,000
100-300-400-0000-5705	Maint/Lube Dredge Twin Lakes		\$115,000	\$180,318	\$120,000
100-300-400-0000-5707	Maint/Lube - Ancilliary Equipment		\$65,000	\$59,180	\$65,000
100-300-400-0000-5710	Maint/Lube Dredge Workboat Dauntless		\$30,000	\$22,913	\$30,000
100-300-400-0000-5715	Dredge Paint/Coatings		\$17,500	\$18,550	\$18,000
100-300-400-0000-5720	Booster Pump R&M		\$10,000	\$10,000	\$10,000
100-300-400-0000-5725	Welding Supplies		\$10,000	\$9,292	\$10,000
100-300-400-0000-6105	Capitalized Equip Xfer to 1100		\$272,762	\$273,888	\$191,155
	TOTAL DREDGING OPERATIONS		\$1,487,426	\$1,429,270	\$1,569,037

Account	Description	CATEGORY	FY22 BUDGET	FY 22 PROJXN	FY23 BUDGET
	BOATYARD OPERATIONS (500)				
100-500-500-0000-5000	Salaries - Regular		\$127,575	\$104,112	\$149,262
100-500-500-0000-5005	Salaries - Overtime		\$1,000	\$3,199	\$1,000
100-500-500-0000-5010	Wages - Part Time/Temp.		\$10,000	\$18,231	\$15,500
100-500-500-0000-5015	Salaries - Comp. Time		\$300	\$49	\$300
	Salaries - Vacation		\$0	\$2,520	
100-500-500-0000-5025	Salaries - Holiday Pay		\$0	\$103	\$0
100-500-500-0000-5040	Call Back		\$500	\$206	\$500
100-500-500-0000-5055	Unemployment Insurance (SUI)		\$1,250	\$1,419	\$2,324
100-500-500-0000-5060	FICA Medicare/Social Security		\$12,172	\$9,716	\$13,483
100-500-500-0000-5105	Workers' Compensation		\$10,442	\$7,022	\$9,080
100-500-500-0000-5110	CalPERS Employer Share		\$8,036	\$7,015	\$8,555
100-500-500-0000-5112	CalPERS Unfunded Liability		\$13,883	\$13,883	\$14,696
100-500-500-0000-5115	Health Insurance		\$46,756	\$45,879	\$49,055
100-500-500-0000-5120	Dental Insurance		\$3,477	\$3,206	\$3,438
100-500-500-0000-5125	Long Term Disability/Life/AD&D		\$745	\$372	\$745
100-500-500-0000-5204	Advertising		\$525	\$0	\$525
100-500-500-0000-5210	Hazmat Supplies		\$500	\$250	\$500
100-500-500-0000-5212	Safety Supplies		\$500	\$200	\$500
100-500-500-0000-5217	Supplies		\$2,500	\$2,000	\$2,500
100-500-500-0000-5218	Tools		\$1,000	\$905	\$1,000
100-500-500-0000-5235	Fuel - Travelift		\$1,500	\$1,700	\$1,500
100-500-500-0000-5240	Miscellaneous Employee Training		\$1,200	\$955	\$1,200
100-500-500-0000-5256	Equipment Rental		\$1,000	\$0	\$1,000
100-500-500-0000-5262	Insurance Premiums		\$4,425	\$6,480	\$7,450
100-500-500-0000-5276	Permit Fees		\$2,500	\$882	\$2,500
100-500-500-0000-5284	Credit Card Fees		\$5,300	\$6,987	\$6,000
100-500-500-0000-5290	Misc. Expenses		\$1,500	\$750	\$1,500
100-500-500-0000-5292	Uniforms		\$600	\$571	\$600
100-500-500-0000-5300	Gas & Electricity		\$16,250	\$18,760	\$17,000
100-500-500-0000-5305	Water, Sewer, Garbage		\$13,000	\$11,639	\$13,000
100-500-500-0000-5308	Hazmat Disposal		\$4,000	\$5,880	\$5,500
100-500-500-0000-5310	Telephone & Alarms		\$2,000	\$730	\$2,000
100-500-500-0000-5425	Contract Services		\$500	\$400	\$500
100-500-500-0000-5430	Engineering Services		\$500	\$0	\$500
100-500-500-0000-5450	Other Services		\$3,500	\$2,500	\$3,500
100-500-500-0000-5465	Software License & Application		\$500	\$0	\$500
100-500-500-0000-5500	Mileage Reimbursement		\$200	\$200	\$200
100-500-500-0000-5625	Signage		\$250	\$119	\$250
100-500-500-0000-5694	Office Equipment		\$250	\$0	\$250
100-500-500-0000-5698	Equipment R&M		\$6,500	\$20,000	\$7,500
100-500-500-0000-7000	Filtration System R&M		\$4,000	\$3,328	\$2,500
100-500-500-0000-7005	Filtration System Supplies		\$4,000	\$3,500	\$4,000
100-500-500-0000-7020	Cost of Goods Sold		\$10,000	\$12,000	\$10,000
100-500-500-0000-6100	Capital Outlay			\$30,044	\$4,000
	TOTAL BOATYARD OPERATIONS		\$324,636	\$317,668	\$361,913

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