

**SANTA CRUZ PORT DISTRICT  
FISCAL YEAR 18 BUDGET REPORT**

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**TABLE OF CONTENTS**

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	<u>Page</u>
1. Policy Statements	2
2. Budget Users Guide	5
3. Financial Summaries	7
3.1 Budget Summary	7
3.2 General Fund Revenue Budget	8
3.3 Expenditure Budget	9
3.4 Expenditures By Department and Program	12
3.5 Debt Service	13
3.6 Fund Balance Projections	15
4. Personnel Profile	16
5. Departments and Programs	19
6. Administrative Services Department	20
6.1 Administration	22
6.2 Finance and Purchasing	23
6.3 Property Management	24
6.4 Environmental and Permitting	25
6.5 Port Commission Support	26
7. Operations Department	27
7.1 Harbor Patrol	29
7.2 Marina Management	30
7.3 Rescue Services	31
7.4 Parking Services	32
7.5 Events	33
7.6 Fuel Services	34
7.7 Santa Cruz Harbor Boatyard	35
8. Facilities Maintenance and Engineering Department	36
8.1 Docks, Piers and Related Structures	38
8.2 Utilities Maintenance	39
8.3 Building Maintenance	40
8.4 Grounds	41
8.5 Aeration Program	42
8.6 Fishery Support	43
8.7 Capital Projects	44
8.8 Dredging Operations	45

**TABLE OF CONTENTS (continued)**

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	<u>Page</u>
9. Dredging Equipment	46
10. Tsunami Recovery	48
11. Capital Outlay	49
12. Capital Improvement Program	50
13. Debt Service	51

Appendix A – Reserve Policy

Appendix B – Debt Service Detail and Debt Service Coverage Ratios

Appendix C – Tsunami Recovery – Final Expense Reimbursements and Cash Flow

Appendix D – California Public Employees’ Retirement System Required Employer  
Contribution Rates 2017-18

Appendix E – 5-Year Capital Improvement Plan – *pending*

Appendix F – Revenue, Expense and Non-Operating Summary Sheets



## **POLICY STATEMENTS**

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During FY16, the Port Commission adopted a Reserve Policy (Appendix A) to enhance clarity and transparency of Port District financial priorities. The Reserve Policy 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 policy provides for contributions over three to seven years to meet the funding goal for operations. The FY18 budget includes contributions to the Reserve Fund and the Capital Improvement Program, consistent with the Port Commission's policy.

In FY 13, the budget expanded the recognition of expenses to include encumbrances. Funds are shown as expenses at the time they are "encumbered" by contractual obligations, thus becoming unavailable for other expenses. Encumbering funds prevents further expenditure that would conflict with commitments already made. Encumbered funds are shown in the Fund Balance as expenditures 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.

In the absence of written policies, several assumptions first adopted in FY 13 were made to enable the continuing administration of District budgets. Those assumptions continue in the preparation of the FY18 budget and include:

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**

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### 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 of approximately \$1.1 million per year. 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.

## **POLICY STATEMENTS**

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### Additional Policies for Future Consideration

The Port Commission may wish to consider establishing policies to guide future financial decisions. Policies that would define the Port District's strategic direction, set standards for financial management and define the limitations of the Port Director's authority would serve to streamline reporting, encourage creativity on the part of staff and increase confidence among all stakeholders.

Examples may include policies on setting and adjusting fees and other charges, establishing debt levels, and short- and long-term investments and financial actions to undertake in emergencies.



## **BUDGET USERS GUIDE**

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General Fund (i.e. operating) revenues and expenses are presented in the Financial Summaries. FY16 Actual, FY17 Budget and Projected Actual and FY18 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, water taxi rental 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 including sales and gas taxes..

**Intergovernmental Revenues** - Funds received by the Port District from another government agency. Examples include Small Craft Harbor loans issued by the California Department of Boating and Waterways (DBW) in the Capital Improvement program budget, 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 fuel, ice and 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, worker's compensation, unemployment insurance 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***

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**Transfers In/Out** - Transfers between Port District funds (e.g. allocations to the Dredge Intermediate Fund may involve a transfer from the General Fund, Long Term Contingency 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 FY18.

The proposed Capital Improvement Program is presented in Appendix D (*pending*). 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**

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**GENERAL FUND BUDGET SUMMARY**

**FY 18 REVENUES  
BY CATEGORY**

**Total All Funds**

User Fees	\$ 6,063,260
Rents	1,713,000
Charges for Services	18,000
Fines	80,000
Fuel Sales	480,000
Boatyard	214,000
Intergovernmental	422,000
Other/Miscellaneous	93,000

**TOTAL**                      **\$ 9,083,260**

**FY 18 EXPENDITURES  
BY CATEGORY**

Personnel Services	\$ 3,502,341
Services & Supplies	2,868,065
Capital Outlay	0
Debt Service	1,449,188
Other Liabilities	0

**TOTAL**                      **\$ 7,819,594**

***FINANCIAL SUMMARIES***

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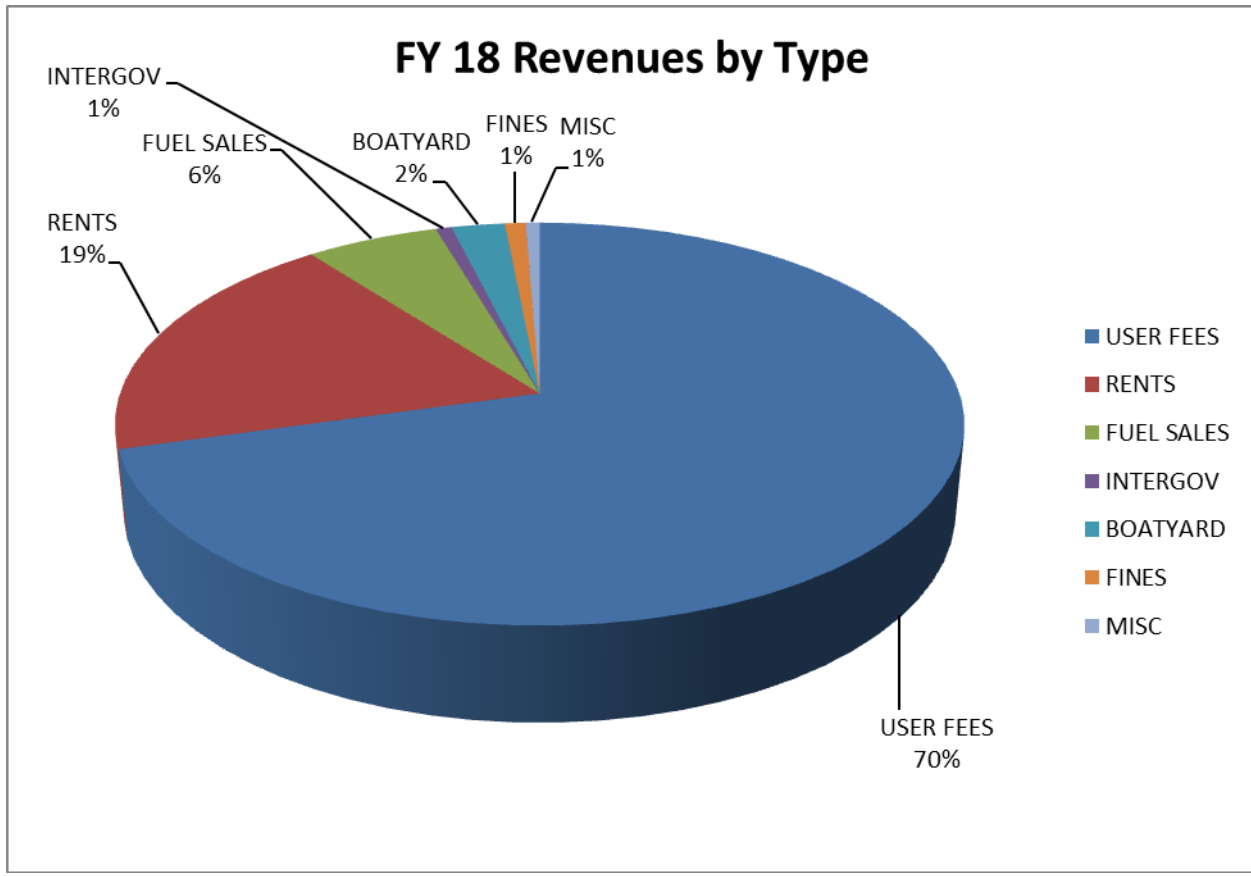
**GENERAL FUND REVENUE BUDGET**

	<b>FY17 Budget</b>	<b>FY17 Projection</b>	<b>FY18 Budget</b>
User Fees	\$ 5,775,500	\$ 5,670,000	\$ 6,063,260
Rents	1,548,696	1,650,000	1,713,000
Charges for Services	10,100	13,000	18,000
Fines	75,000	84,000	80,000
Fuel Sales	480,000	400,000	480,000
Boatyard	193,000	225,000	214,000
Intergovernmental	57,000	437,000	<b>422,000</b>
Other/Miscellaneous	40,000	82,000	93,000
<b>TOTAL</b>	<b>\$ 8,179,296</b>	<b>\$ 8,561,000</b>	<b>\$ 9,083,260</b>

Intergovernmental revenues in the FY17 and FY18 budget include approximately \$25,000 from the County of Santa Cruz for marine rescue services and \$10,000 for waste oil recycling. The increased revenue for FY17 reflects reimbursements from the US Army Corps of Engineers as the cost share for dredging the federal entrance channel in 2016. Reimbursement in the amount of approximately \$400,000 which includes funding for a portion of 2016 is anticipated during FY18. Reimbursement for 2017 was not included in the budget due to uncertainties in funding for future year cost shares.

**FINANCIAL SUMMARIES**

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**FINANCIAL SUMMARIES**

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**GENERAL FUND EXPENDITURE BUDGET**

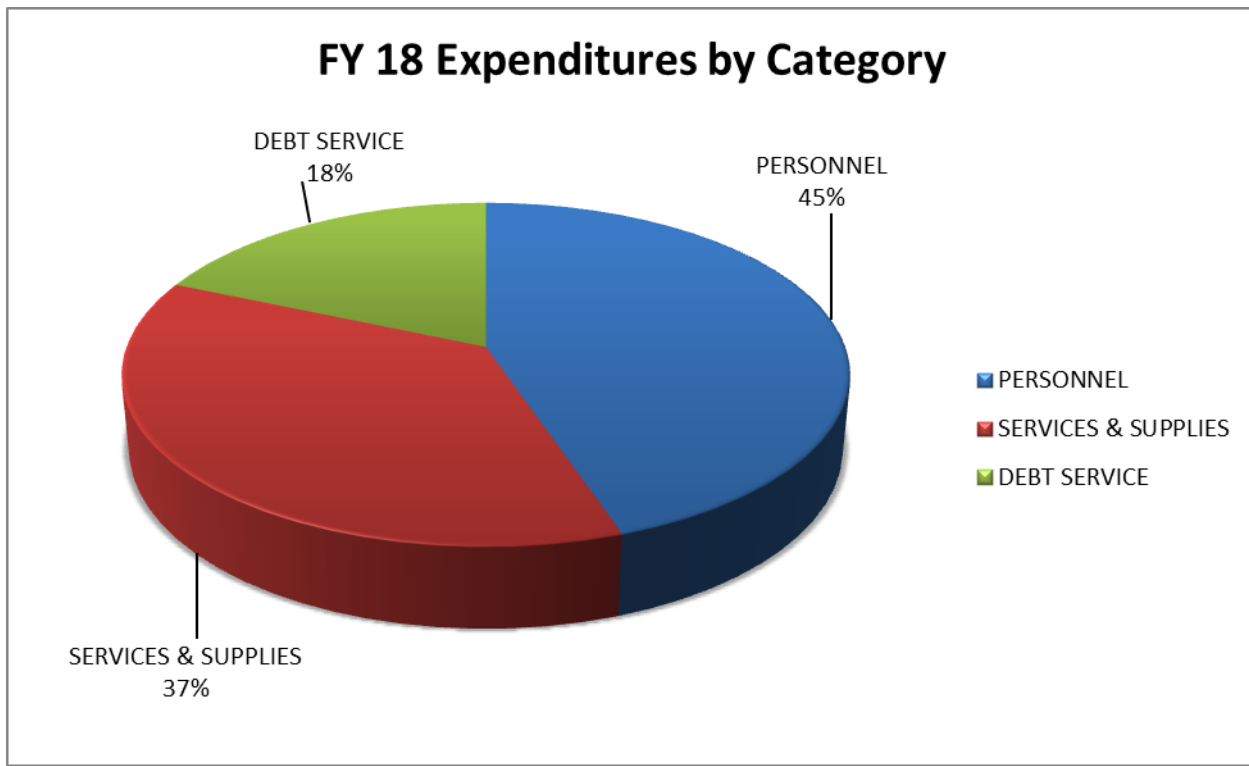
	<b>FY17 Budget</b>	<b>FY17 Projected</b>	<b>FY18 Budget</b>
Personnel Services	\$ 3,224,554	\$ 3,328,516	\$ 3,502,341
Services & Supplies	2,943,720	2,424,137	2,868,065
Capital Outlay	63,000	67,851	0
<b>TOTAL OPERATING</b>	<b>\$ 6,231,274</b>	<b>\$ 5,820,504</b>	<b>\$ 6,370,406</b>
Debt Service	1,449,150	1,449,150	1,449,188
Other Liabilities	0	0	<b>0</b>
<b>GRAND TOTAL</b>	<b>\$ 7,680,424</b>	<b>\$ 7,269,654</b>	<b>\$ 7,819,594</b>

In FY17, salary and benefit costs increased in Operations as a result of several new hires and in Facilities Maintenance due to more staffing shifted to dredging and away from capital improvements during the severe shoaling in 2016 and 2017. Salary and benefit costs are anticipated to increase during FY18 due to increases to minimum wage, negotiated merit increases and CalPERS liability payments.

**FINANCIAL SUMMARIES**

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In FY18, there are no anticipated expenditures to note as “Other Liabilities.” In prior fiscal years, reimbursement to the California Emergency Management Agency (CalEMA) related to the 2005/06 El Niño storm disaster and pension withdrawal liability payments made to the Operating Engineers Local No. 3 (OE3) Pension Trust Fund were included as other liabilities.



**FINANCIAL SUMMARIES**

**Expenditures by Department and Program**

Department and Program	FY 15 Actual	FY 16 Budget	FY 16 Projected	FY 17 Proposed
<b>100 Administrative Services Department</b>				
110 Administration	\$ 551,950	\$ 715,732	\$ 625,823	\$ 788,248
120 Finance & Purchasing	178,124	183,300	161,678	193,214
130 Property Management	401,921	466,367	365,396	445,835
140 Environmental & Permitting	147,987	239,908	154,120	242,060
190 Port Commission Support	39,304	47,181	42,512	50,487
<b>Department Total</b>	<b>\$ 1,319,286</b>	<b>\$ 1,652,488</b>	<b>\$ 1,349,529</b>	<b>\$ 1,719,844</b>
<b>200 Operations Department</b>				
210 Harbor Patrol	\$ 573,540	\$ 607,855	\$ 588,769	\$ 615,011
220 Marina Management	341,553	468,199	360,873	321,320
230 Rescue Services	66,712	76,058	63,551	94,840
240 Parking	281,835	307,718	269,030	373,948
250 Events	64,169	50,141	27,306	40,405
280 Fuel Services	472,245	511,089	391,245	442,356
500 Boatyard	280,909	291,699	222,521	231,548
<b>Department Total</b>	<b>\$ ,080,963</b>	<b>\$ 2,312,759</b>	<b>\$ 1,923,296</b>	<b>\$ 2,119,427</b>
<b>300 Facilities Maintenance &amp; Engineering</b>				
310 Docks, Piers & Other Marine Structures	\$ 208,180	\$ 268,408	\$ 226,127	\$ 240,826
320 Utilities Maintenance	98,475	92,792	104,625	115,502
330 Building Maintenance	237,031	255,600	241,023	243,207
340 Grounds Maintenance	584,124	623,607	578,146	616,737
350 Aeration Program	80,993	62,900	35,782	62,467
360 Fishery Support	6,784	12,607	4,562	30,976
390 Capital Projects	566,652	534,161	528,080	507,148
400 Dredging Operations	852,565	1,048,301	1,020,344	1,059,940
<b>Department Total</b>	<b>\$ 2,634,804</b>	<b>\$ 2,898,376</b>	<b>\$ 2,738,689</b>	<b>\$ 2,876,801</b>
<b>Total Operating Budget</b>	<b>\$ 6,035,053</b>	<b>\$ 6,863,623</b>	<b>\$ 6,011,513</b>	<b>\$ 6,716,072</b>

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

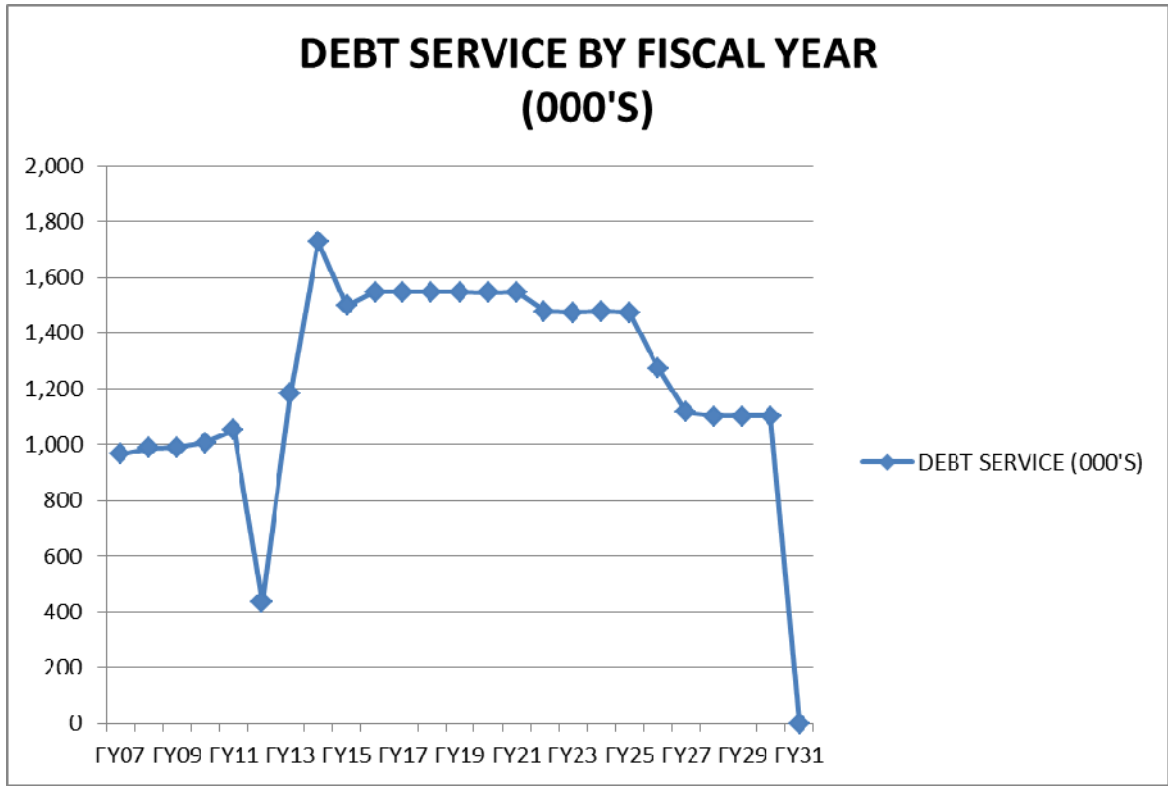
\* Formerly titled "Ice Production."



**FINANCIAL SUMMARIES**

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**DEBT SERVICE**



The chart above shows historic and projected debt service by fiscal year for amounts previously borrowed. Loan payoff will be achieved during FY31.

Existing loans from the California Department of Boating and Waterways (DBW) and Series 2004A and 2004C bonds used to finance improvements at 2222 East Cliff Drive, AA Dock and 555 Brommer Street Extension were paid off. New tax exempt and taxable loans were obtained from BBVA Compass Bank at lower interest rates, and the loans will be fully paid off 12 years earlier. The refinancing included \$4 million for the purchase of a new dredge to replace *Seabright* and \$750,000 to pay off existing pension withdrawal liability. The total amount financed was \$16,803,405. The loans will be paid off in 2030 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.

## **FINANCIAL SUMMARIES**

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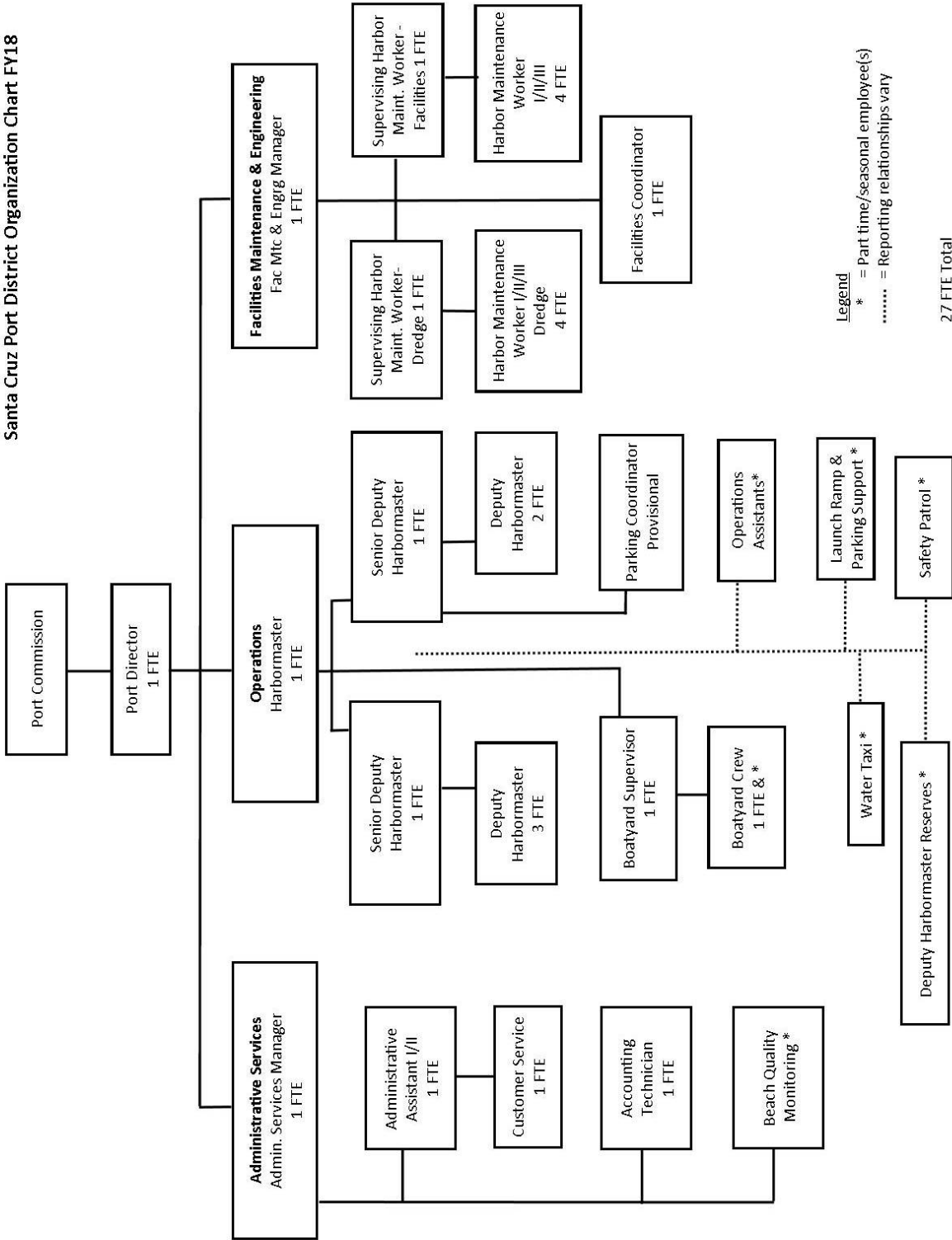
The reduced debt service in FY12 was a result of DBW allowing the District to skip a principal payment in 2011 after the tsunami.

A term of the refinancing package included terminating the District's line of credit with Comerica Bank and replacing it with a \$4 million line of credit at BBVA Compass Bank. The line of credit was necessary to ensure that sufficient cash remained available during reconstruction of the remaining north harbor docks damaged by the March 2011 tsunami, and completion of the electrical work needed in the south harbor. The graph above does not include payments on the line of credit as those were made out of reimbursements received from FEMA. The line of credit was reduced to \$2.5 million during FY15 and no draws were made against it during FY16 or FY17.



**PERSONNEL PROFILE**

**Santa Cruz Port District Organization Chart FY18**



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

27 FTE Total

**PERSONNEL PROFILE**

The organization chart above is the basis of the FY18 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 temporary and/or seasonal workers.

The FY18 budget makes no changes from the FY17 staffing.

Salary and benefit costs for all employees (regular FTE and temporary/seasonal) for FY 16 through FY 18 are tabulated below.

**Salary and Benefit Costs**

<b>DEPARTMENT/SERVICE</b>	<b>FY16 SALARIES &amp; BENEFITS BUDGET</b>	<b>FY17 SALARIES &amp; BENEFITS BUDGET</b>	<b>FY17 SALARIES &amp; BENEFITS PROJECTED</b>	<b>FY18 SALARIES &amp; BENEFITS BUDGET</b>	<b>FY 17 TO FY18 CHANGE*</b>
Administrative Services	562,588	673,832	595,755	608,659	-65,173 (-9.7%)
Operations	1,281,359	1,179,679	1,251,875	1,302,502	+122,823 (+10.4%)
Boatyard	207,999	182,648	178,658	186,747	+4,099 (+2.2%)
Facilities Maintenance and Engineering	548,627	539,555	553,925	565,775	+26,220 (+4.8%)
Dredging Operations	577,601	648,840	748,303	712,300	+63,460 (9.8%)
<b>TOTALS</b>	<b>3,178,174</b>	<b>3,224,554</b>	<b>3,328,516</b>	<b>3,375,983</b>	<b>+151,429 (+4.7%)</b>

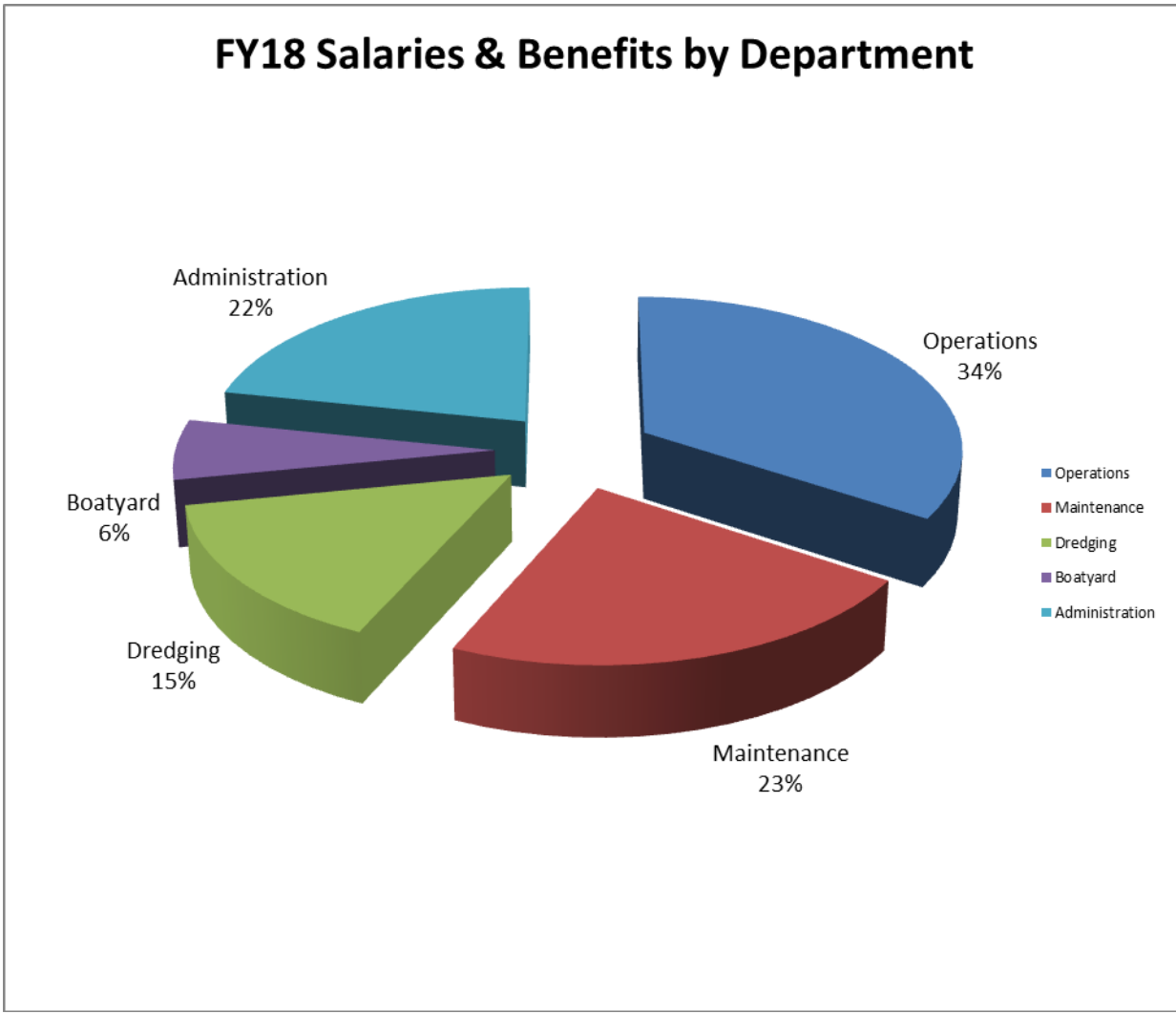
FY14 Total FTE = 25.67  
 FY15 Total FTE = 25.67  
 FY16 Total FTE = 27.67  
 FY17 Total FTE = 27.0  
 FY18 Total FTE = 27.0

Notes:

1. The boatyard (Santa Cruz Harbor Boatyard) was added as a new program in FY14 commencing in February 2014. The Boatyard is shown separately for additional clarity, but is overseen by the Operations Department.
2. Dredging Operations is encompassed under Facilities Maintenance and Engineering, but is shown separately here for added clarity.

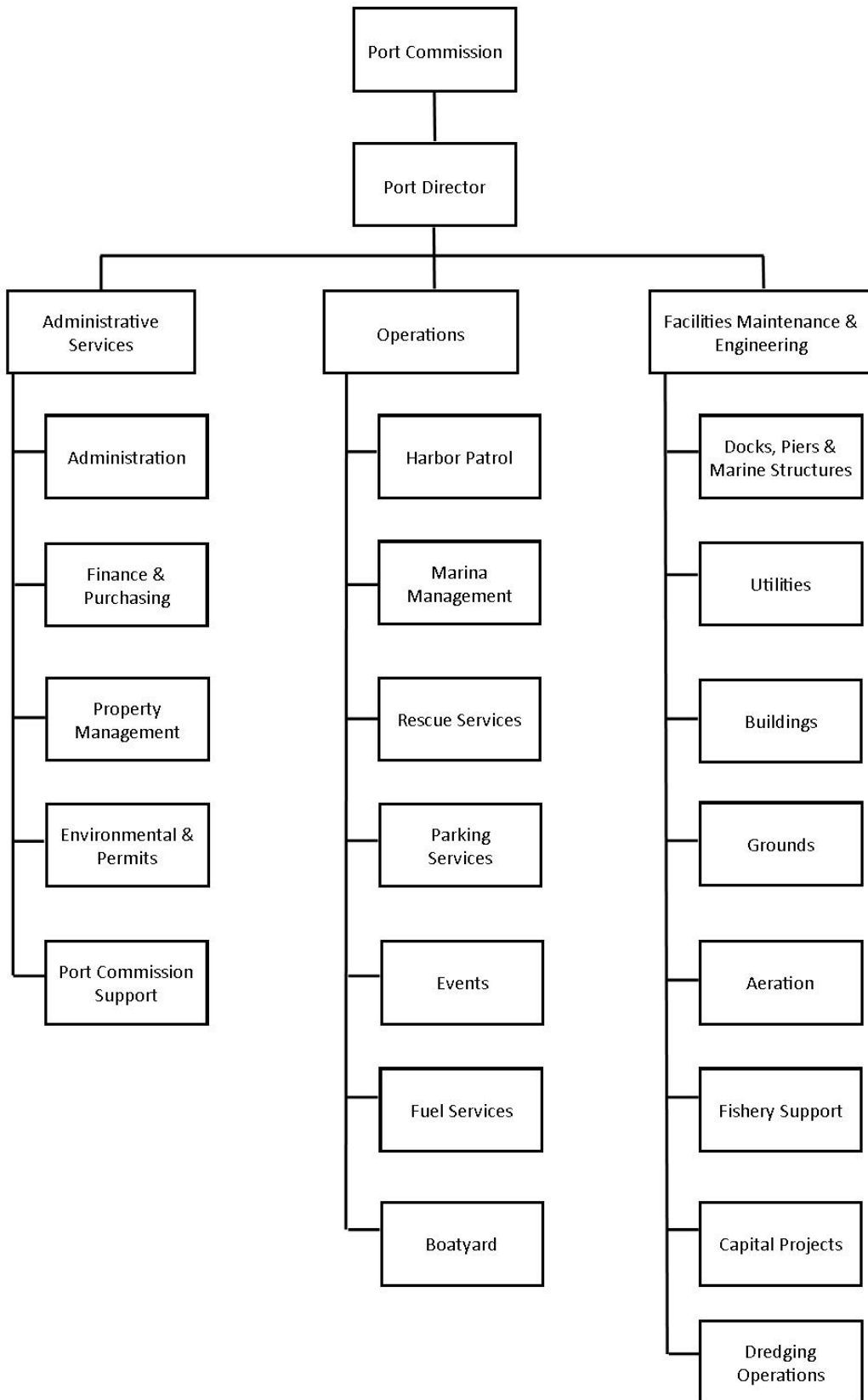
**PERSONNEL PROFILE**

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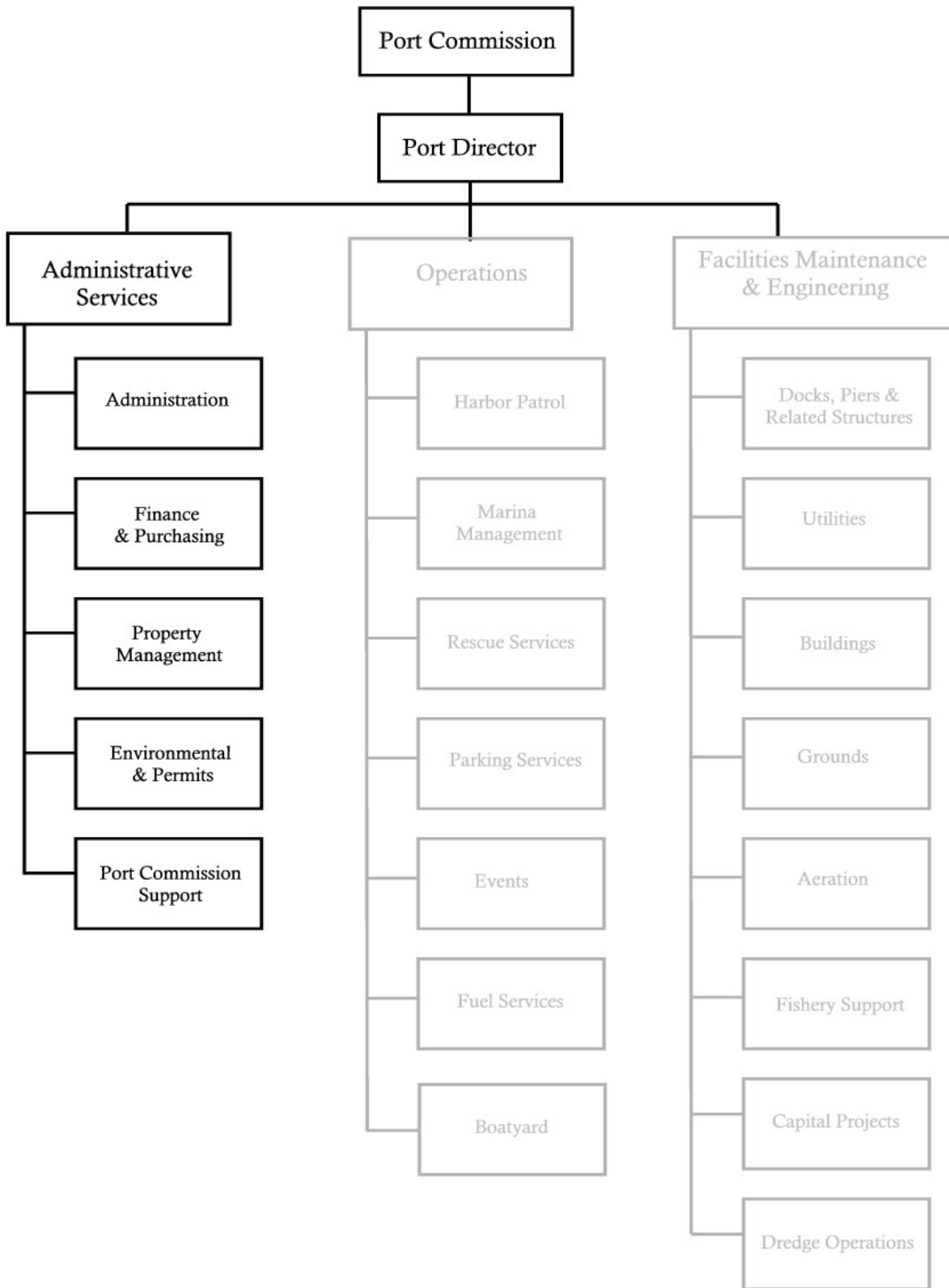


**DEPARTMENTS AND PROGRAMS**

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**ADMINISTRATIVE SERVICES DEPARTMENT**





**ADMINISTRATIVE SERVICES DEPARTMENT**

**Admin. Department Summary**

	<b>FY 16 Actual</b>	<b>FY 17 Budget</b>	<b>FY 17 Projected</b>	<b>FY 18 Budget</b>
<b>Expenditures by Category:</b>				
Personnel Services	572,252	673,832	595,755	608,659
Services & Supplies	870,206	1,046,012	813,655	1,041,250
Capital Outlay	0	0	0	0
Total Expenditures	1,442,458	1,719,844	1,409,410	1,649,909
<b>Expenditures by Program:</b>				
Administration	625,603	788,248	673,703	756,828
Finance & Purchasing	177,044	193,214	173,485	179,467
Property Management	432,463	445,835	366,495	452,854
Environmental & Permitting	165,127	242,060	150,499	209,505
Port Commission Support	42,221	50,487	45,228	51,255
Total Expenditures	1,442,458	1,719,844	1,409,410	1,649,909
<b>Total Regular Personnel Funded</b>	4	5 *	5 *	5 *
<b>Temporary/Seasonal Personnel</b>	Beach Monitors	Beach Monitors Office Support	Beach Monitors Office Support	Beach Monitors Office Support

\* One position transferred from Operations to Administration in FY17.

**ADMINISTRATIVE SERVICES DEPARTMENT**

**Administration**

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

**Administration (Program 110)**

<b>Expenditures</b>	<b>FY 16 Actual</b>	<b>FY 17 Budget</b>	<b>FY 17 Projected</b>	<b>FY 18 Budget</b>
Personnel Services	325,328	382,318	339,183	346,028
Services & Supplies	300,274	405,930	334,520	410,800
<b>Total</b>	625,603	788,248	673,703	756,828
<b>Funding Source(s)</b>				
Rents	325,000	338,248	273,703	306,828
User Fees	300,603	450,000	400,000	450,000
<b>Total</b>	625,603	788,248	673,703	756,828
<b>Regular Personnel*</b>				
	1.5 FTE	1.5 FTE	1.5 FTE	1.5 FTE
<b>Temporary/Seasonal Personnel</b>				
	Office Support	Office Support	Office Support	Office Support

\* Throughout this report, FTE numbers are provided in these tables to illustrate the level of effort dedicated to each program. These numbers do not indicate the numbers of personnel “assigned” to each program. Personnel work and account for their time across all programs, not strictly within their regular department.

**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 audits; tracking grant-related expenditures and reimbursements. Finance and purchasing staff are continuing work to develop and refine purchasing procedures.

**Finance & Purchasing (Program 120)**

<b>Expenditures</b>	<b>FY 16 Actual</b>	<b>FY 17 Budget</b>	<b><i>FY 17 Projected</i></b>	<b>FY 18 Budget</b>
Personnel Services	123,326	128,864	118,152	123,367
Services & Supplies	53,719	64,350	55,333	56,100
<b>Total</b>	177,044	193,214	173,485	179,467
<b>Funding Source(s)</b>				
User Fees	177,044	193,214	173,485	179,467
<b>Total</b>	177,044	193,214	173,485	179,467
<b>Regular Personnel</b>	1.1 FTE	1.1FTE	1.1 FTE	1.2 FTE
<b>Temporary/Seasonal Personnel</b>	Office Support	Office Support	Office Support	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)**

<b>Expenditures</b>	<b>FY 16 Actual</b>	<b>FY 17 Budget</b>	<b><i>FY 17 Projected</i></b>	<b>FY 18 Budget</b>
Personnel Services	12,949	26,085	12,762	14,804
Services & Supplies	419,514	419,750	353,733	438,050
<b>Total</b>	432,463	445,835	366,495	452,854
<b>Funding Source(s)</b>				
Rents	432,463	445,835	366,495	452,854
<b>Total</b>	432,463	445,835	366,495	452,854
<b>Regular Personnel</b>	.4 FTE	.4 FTE	.4 FTE	.4 FTE
<b>Temporary/Seasonal Personnel</b>	N/A	N/A	Office Support	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 and environmental programs. Environmental and permitting oversees the harbor's Clean Marina Program.

**Environmental & Permitting (Program 140)**

<b>Expenditures</b>	<b>FY 16 Actual</b>	<b>FY 17 Budget</b>	<b><i>FY 17 Projected</i></b>	<b>FY 18 Budget</b>
Personnel Services	70,777	96,360	82,636	82,805
Services & Supplies	94,351	145,700	67,863	126,700
<b>Total</b>	165,127	242,060	150,499	209,505
<b>Funding Source(s)</b>				
Intergovernmental	8,179	0	0	0
User Fees	156,948	242,060	150,499	209,505
<b>Total</b>	165,127	242,060	150,499	209,505
<b>Regular Personnel</b>	.6 FTE	.6 FTE	.6 FTE	.6 FTE
<b>Temporary/Seasonal Personnel</b>	Beach Quality Monitors	Beach Quality Monitors	Beach Quality Monitors	Beach Quality Monitors

**ADMINISTRATIVE SERVICES DEPARTMENT**

**Port Commission Support**

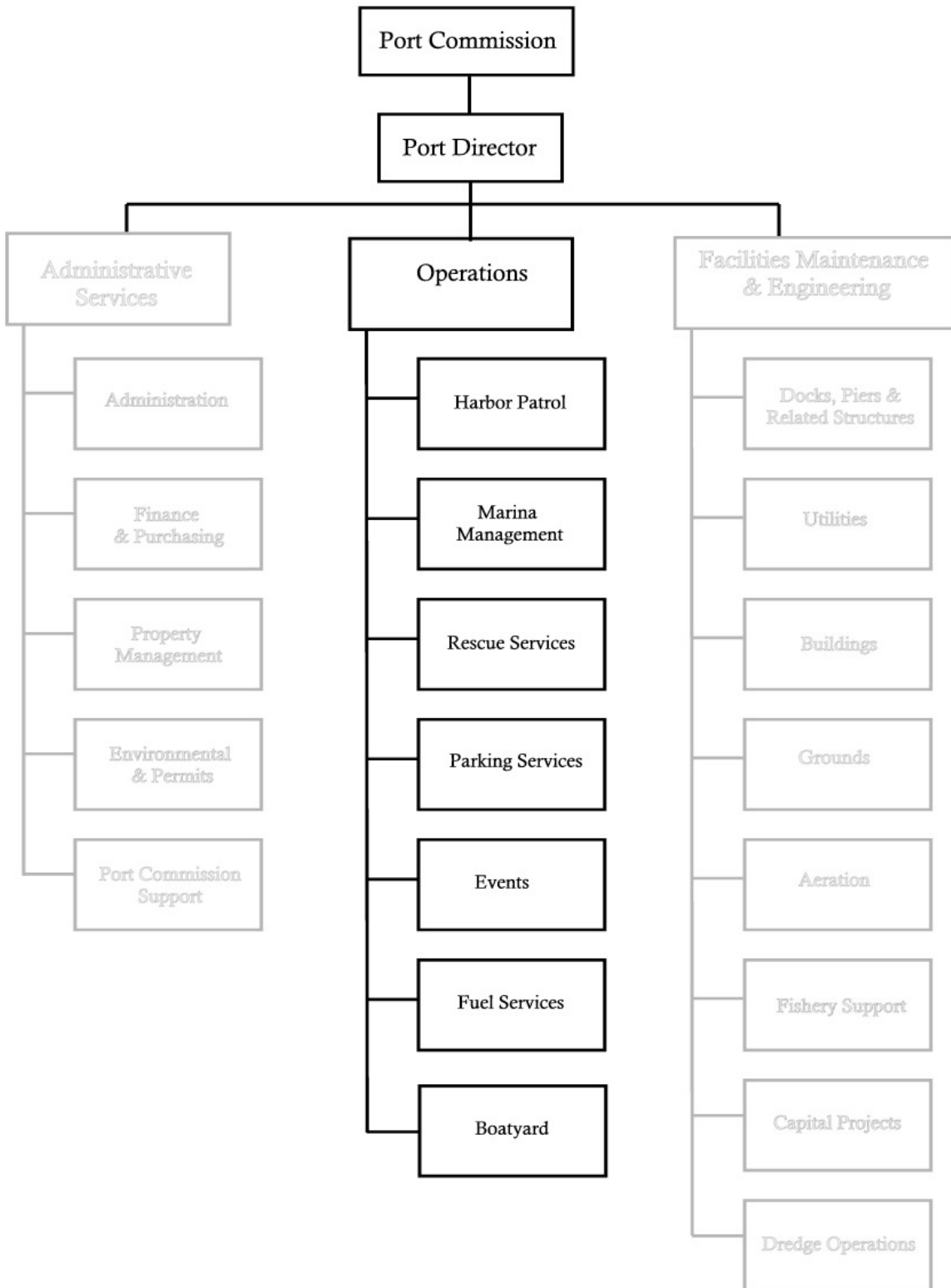
Activities that provide staff support for the Port Commission include developing meeting agendas, staff reports and minutes; coordinating with the County Elections Department and ensuring compliance with the Brown Act and adopted Port Commission policies and procedures.

**Port Commission Support (Program 190)**

<b>Expenditures</b>	<b>FY 16 Actual</b>	<b>FY 17 Budget</b>	<b><i>FY 17 Projected</i></b>	<b>FY 18 Budget</b>
Personnel Services	39,873	40,205	43,022	41,655
Services & Supplies	2,348	10,282	2,206	9,600
<b>Total</b>	42,221	50,487	45,228	51,255
<b>Funding Source(s)</b>				
User Fees	42,221	50,487	45,228	51,255
<b>Total</b>	42,221	50,487	45,228	51,255
<b>Regular Personnel</b>	.4 FTE	.4 FTE	.3 FTE	.3 FTE
<b>Temporary/Seasonal Personnel</b>	N/A	N/A	Office Support	Office Support

**OPERATIONS DEPARTMENT**

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**OPERATIONS DEPARTMENT**

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**Operations Dept. Summary**

	<b>FY 16 Actual</b>	<b>FY 17 Budget</b>	<b>FY 17 Projected</b>	<b>FY 18 Budget</b>
<b>Expenditures by Category:</b>				
Personnel Services	1,343,475	1,362,327	1,430,534	1,489,249
Services & Supplies	639,383	712,100	1,011,241	738,525
Capital Outlay	0	45,000	79,473	0
Total Expenditures	1,982,858	2,119,427	2,521,248	2,227,774
<b>Expenditures by Program:</b>				
Harbor Patrol	615,434	615,011	566,245	606,638
Marina Management	400,000	321,320	459,161	429,070
Rescue Services	69,048	94,840	113,738	92,880
Parking Services	303,115	373,948	335,209	386,077
Events	28,451	40,405	40,724	40,562
Fuel Services	343,002	442,356	398,475	434,450
Boatyard	223,807	231,548	240,731	238,097
Total Expenditures	1,982,858	2,119,427	2,154,283	2,227,774
<b>Total Regular Personnel Funded</b>	8	10	10	10
<b>Temporary/Seasonal Personnel</b>	Reserve DHM Launch Parking Water Taxi	Reserve DHM Launch Parking Water Taxi	Reserve DHM Launch Parking Water Taxi	Reserve DHM Launch Parking Water Taxi



**OPERATIONS DEPARTMENT**

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**Harbor Patrol**

The Harbor Patrol provides 24-hour 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.

During FY16, the Port Commission committed to providing 24-hour security coverage by armed Deputy Harbormasters, and approved the creation of one new FTE position to help achieve that goal. FY17 expenses included additional costs for the training required to provide armed peace officers, and replacement of the Port District's aged patrol truck. The FY18 budget includes additional funding for training.

**Harbor Patrol (Program 210)**

<b>Expenditures</b>	<b>FY 16 Actual</b>	<b>FY 17 Budget</b>	<b>FY 17 Projected</b>	<b>FY 18 Budget</b>
Personnel Services	492,266	480,011	480,689	497,813
Services & Supplies	123,168	90,000	85,556	108,825
Capital Outlay	0	45,000	0	0
<b>Total</b>	<b>615,434</b>	<b>615,011</b>	<b>566,245</b>	<b>606,638</b>
<b>Funding Source(s)</b>				
Rents	0	260,000	240,000	260,000
User Fees	615,434	405,855	326,245	346,638
<b>Total</b>	<b>615,434</b>	<b>665,855</b>	<b>566,245</b>	<b>606,638</b>
<b>Regular Personnel</b>	3.4 FTE	3.4 FTE	3.8 FTE	3.8 FTE
<b>Temporary/Seasonal Personnel</b>	Reserve DHM	Reserve DHM	Reserve DHM	Reserve DHM

**OPERATIONS DEPARTMENT**

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**Marina Management**

Harbormaster staff manages and assigns berths and dry storage areas; monitors docks and dry storage areas for safety; staffs the front counter 363 days per year; administers invoicing and payment processes; monitors vessel use and confirms current registration; performs vessel serviceability checks; manages the waiting list; conducts electrolysis testing; develops delinquency reports; conducts lien sales, and manages the harbor's database.

**Marina Management (Program 220)**

<b>Expenditures</b>	<b>FY 16 Actual</b>	<b>FY 17 Budget</b>	<b><i>FY 17 Projected</i></b>	<b>FY 18 Budget</b>
Personnel Services	359,961	291,120	413,063	398,870
Services & Supplies	40,039	30,200	46,098	30,200
<b>Total</b>	400,000	321,320	459,161	429,070
<b>Funding Source(s)</b>				
Rents	20,000	0	0	0
User Fees	380,000	470,198	459,161	429,070
<b>Total</b>	400,000	470,198	459,161	429,070
<b>Regular Personnel</b>	2.8 FTE	2.8 FTE	2.8 FTE	2.8 FTE
<b>Temporary/Seasonal Personnel</b>	Reserve DHM	Reserve DHM	Reserve DHM	Reserve DHM

**OPERATIONS DEPARTMENT**

**Rescue Services**

Rescue services are provided by the Harbor Patrol aboard the vessel *Almar* or the Zodiac patrol vessel *Scout*. The inner harbor safety boat Sparky was added during FY14 to help manage the increase in human powered watercraft (HPW) activity inside the harbor.

Rescues performed on *Almar* 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.

The Port District negotiated with the City of Santa Cruz to provide staffing and oversight of the beach lifeguard program commencing in FY17 for approximately the same cost as in-house services. Increased costs in FY18 are anticipated for providing boat operations training for new deputy harbormaster staff.

**Rescue Services (Program 230)**

<b>Expenditures</b>	<b>FY 16 Actual</b>	<b>FY 17 Budget</b>	<b><i>FY 17 Projected</i></b>	<b>FY 18 Budget</b>
Personnel Services	51,688	54,740	47,441	52,280
Services & Supplies	17,360	40,100	66,297	40,600
<b>Total</b>	69,048	94,840	113,738	92,880
<b>Funding Source(s)</b>				
Intergovernmental	40,000	25,000	25,000	25,000
Rents	15,000	10,000	10,000	10,000
User Fees	14,048	59,840	78,738	57,880
<b>Total</b>	69,048	94,840	113,738	92,880
<b>Regular Personnel</b>	.6 FTE	.6 FTE	.7 FTE	.7 FTE
<b>Temporary/Seasonal Personnel</b>	Reserve DHM Safety Boat Lifeguards	Reserve DHM Safety Boat Lifeguards	Reserve DHM Safety Boat Lifeguards	Reserve DHM Safety Boat

**OPERATIONS DEPARTMENT**

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**Parking Services**

Parking services encompass year-round staffing of the concession parking lot serving 2222 East Cliff Drive (O'Neill Building), the Crow's Nest and Café el Palomar and Harbor Beach; beach parking permit sales; slip licensee parking permits; launch ramp parking and permits; water taxi and shuttle van services, and parking ordinance enforcement. Revenues from parking meters, pay stations, permit sales and concession lot receipts are used to fund parking services.

The FY17 budget included increased personnel costs associated with adding one provisional Parking Coordinator, as recommended in the Santa Cruz Harbor Parking Management Plan completed during FY16. The cost was offset by deleting a 0.67 FTE Parking Attendant position.

**Parking Services (Program 240)**

<b>Expenditures</b>	<b>FY 16 Actual</b>	<b>FY 17 Budget</b>	<b><i>FY 17 Projected</i></b>	<b>FY 18 Budget</b>
Personnel Services	221,842	288,548	256,667	297,477
Services & Supplies	81,272	85,400	78,542	88,600
<b>Total</b>	303,115	373,948	335,209	386,077
<b>Funding Source(s)</b>				
User Fees	192,204	0	0	0
Parking Fees/Fines	110,911	307,718	335,209	386,077
<b>Total</b>	303,115	307,718	335,209	386,077
<b>Regular Personnel</b>				
	1.4 FTE	1.4 FTE	0.8 FTE	0.8 FTE
<b>Temporary/Seasonal Personnel</b>	Parking Attendants, Launch Attendants, Water Taxi, Land Shuttle			

**OPERATIONS DEPARTMENT**

**Events**

This program is jointly managed by Operations and Administrative Services, and comprises permitting, transportation and security for special events such as the Haunted Harbor and Car Show 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)**

<b>Expenditures</b>	<b>FY 16 Actual</b>	<b>FY 17 Budget</b>	<b><i>FY 17 Projected</i></b>	<b>FY 18 Budget</b>
Personnel Services	24,772	33,405	31,510	32,362
Services & Supplies	3,679	7,000	9,214	8,200
<b>Total</b>	28,451	40,405	40,724	40,562
<b>Funding Source(s)</b>				
Rents	23,451	-20,000	24,224	25,000
Charges for Services	5,000	10,000	6500	5000
User Fees	0	10,000	10,000	10,562
<b>Total</b>	28,451	0	40,724	40,562
<b>Regular Personnel</b>	0.4 FTE	0.4 FTE	0.3 FTE	0.3 FTE
<b>Temporary/Seasonal Personnel</b>	Parking Attendants, Water Taxi, Land Shuttle			

**OPERATIONS DEPARTMENT**

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**Fuel Services**

The Port District took over operation and maintenance of the harbor's only fuel dock in July 2010.

Recurring program costs include staff, fuel purchases, taxes, storage tank fees, inspections and spill prevention equipment and supplies. Unanticipated capital costs during FY17 included replacement of piping and sumps for the fuel pumps (approximately \$79,000).

**Fuel Services (Program 280)**

<b>Expenditures</b>	<b>FY 16 Actual</b>	<b>FY 17 Budget</b>	<b><i>FY 17 Projected</i></b>	<b>FY 18 Budget</b>
Personnel Services	17,987	31,856	22,506	23,700
Services & Supplies	325,015	410,500	296,496	410,750
Capital Outlay	0	0	79,473	0
<b>Total</b>	343,002	442,356	398,475	434,450
<b>Funding Source(s)</b>				
Charges for Services	500	0	0	0
Fuel Sales	342,502	511,089	400,000	480,000
<b>Total</b>	343,002	511,089	400,000	480,000
<b>Regular Personnel</b>	.1 FTE	.1 FTE	.1 FTE	.1 FTE
<b>Temporary/Seasonal Personnel</b>	Fuel Dock Attendant	Fuel Dock Attendant	Fuel Dock Attendant	Fuel Dock Attendant

**OPERATIONS DEPARTMENT**

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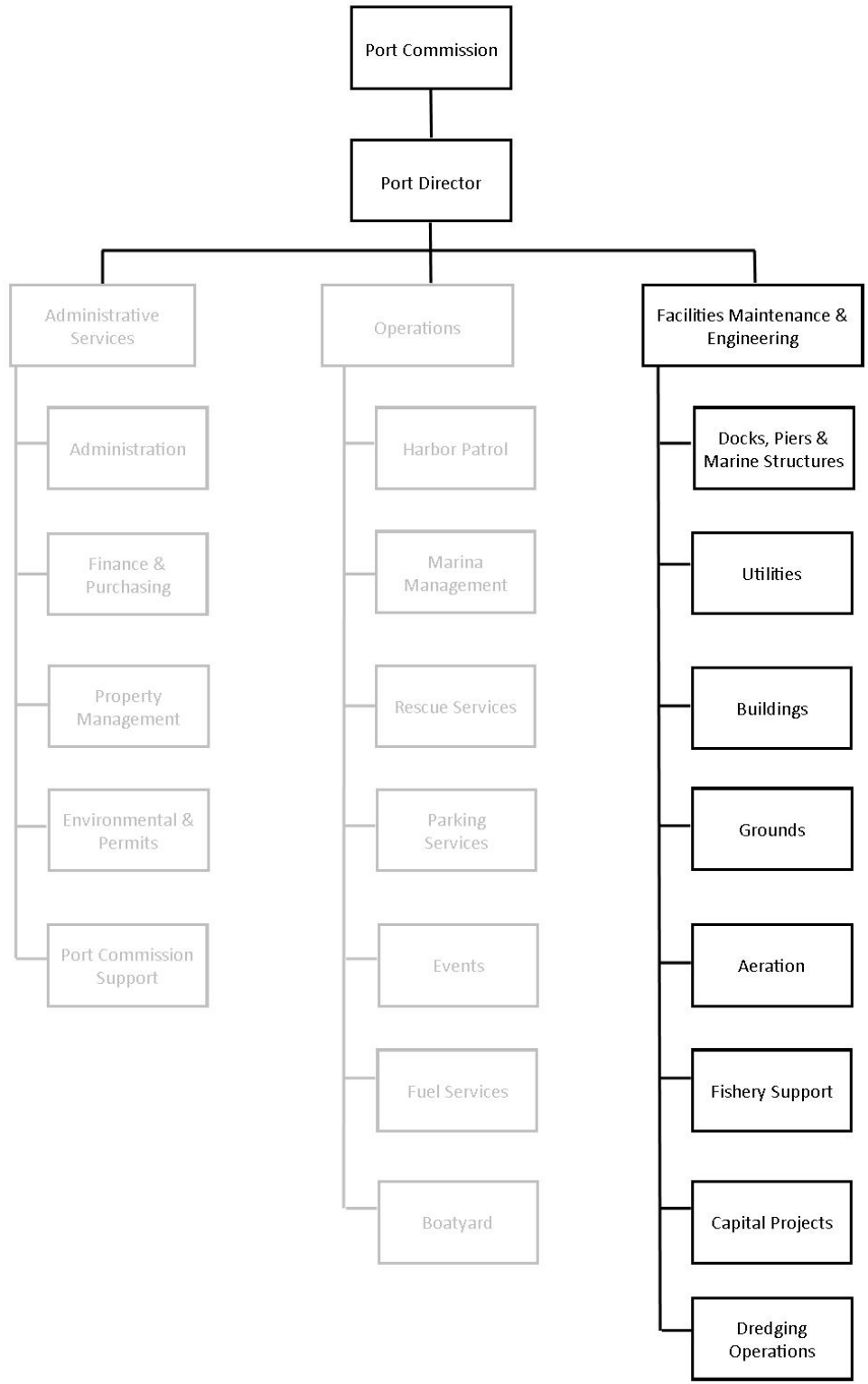
**Santa Cruz Harbor Boatyard**

The Port District took over operation and maintenance of the boatyard on February 1, 2014, and opened in on April 7, 2014. Recurring program costs include staff, fuel purchases, taxes, storage tank fees, inspections and spill prevention equipment and supplies. Increased costs for services and supplies during FY17 reflect expenses incurred to meet increasingly stringent stormwater pollution prevention regulations.

**Boatyard (Program 500)**

<b>Expenditures</b>	<b>FY 16 Actual</b>	<b>FY 17 Budget</b>	<b><i>FY 17 Projected</i></b>	<b>FY 18 Budget</b>
Personnel Services	174,957	182,648	178,658	186,747
Services & Supplies	48,850	48,900	62,073	51,350
<b>Total</b>	223,807	231,548	240,731	238,097
<b>Funding Source(s)</b>				
Charges for Services	238,255	193,000	225,000	214,000
Proceeds	14,448	0	0	0
User Fees	0	38,548	15,731	24,097
<b>Total</b>	223,807	231,548	240,731	238,097
<b>Regular Personnel</b>	0 FTE	2 FTE	2.1 FTE	2.1 FTE
<b>Temporary/Seasonal Personnel</b>	Boatyard Crew	Boatyard Crew	Boatyard Crew	Boatyard Crew

**FACILITIES MAINTENANCE AND ENGINEERING DEPARTMENT**





**FACILITIES MAINTENANCE AND ENGINEERING DEPARTMENT**

**Facilities Maintenance and Engineering Summary**

	<b>FY 15 Actual</b>	<b>FY 16 Budget</b>	<b>FY 16 Projected</b>	<b>FY 17 Budget</b>
<b>Expenditures by Category:</b>				
Personnel Services	1,106,867	1,131,228	1,103,671	1,188,395
Services & Supplies	1,527,936	1,767,148	1,635,018	1,670,406
Capital Outlay	0	0	0	18,000
Total Expenditures	2,634,804	2,898,376	2,738,689	2,876,801
<b>Expenditures by Program:</b>				
Docks, Piers, Marine Str.	208,180	268,408	226,127	240,826
Utilities Maintenance	98,475	92,792	104,625	115,502
Building Maintenance	237,031	255,600	241,023	243,207
Grounds Maintenance	584,124	623,607	578,146	616,737
Aeration Program	80,993	62,900	35,782	62,467
Fishery Support	6,784	12,607	4,562	30,976
Capital Projects	566,652	534,161	528,080	507,148
Dredge Operations	852,565	1,048,301	1,020,344	1,059,940
Total Expenditures	2,634,804	2,898,376	2,738,689	2,876,801
<b>Total Regular Personnel Funded</b>	12	12	12	12
<b>Temporary/Seasonal Personnel</b>	Custodian	Custodian Maint. Support	Custodian Maint. Support	Custodian Maint. Support

**FACILITIES MAINTENANCE AND ENGINEERING DEPARTMENT**

**Docks, Piers and Other Marine Structures**

Activities in this program include maintenance and repairs of existing docks and piers; piling and pile guide replacements; maintenance of floats, seawalls, cranes, jetties, and gangways.

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

<b>Expenditures</b>	<b>FY 16 Actual</b>	<b>FY 17 Budget</b>	<b><i>FY 17 Projected</i></b>	<b>FY 18 Budget</b>
Personnel Services	66,407	71,918	67,813	75,002
Services & Supplies	145,862	168,908	39,142	175,349
<b>Total</b>	212,269	240,826	106,955	250,351
<b>Funding Source(s)</b>				
User Fees	212,269	268,408	106,955	250,351
<b>Total</b>	212,269	268,408	106,955	250,351
<b>Regular Personnel</b>	1.6 FTE	1.6 FTE	1.6 FTE	1.5 FTE
<b>Temporary/Seasonal Personnel</b>	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)**

<b>Expenditures</b>	<b>FY 16 Actual</b>	<b>FY 17 Budget</b>	<b><i>FY 17 Projected</i></b>	<b>FY 18 Budget</b>
Personnel Services	93,152	89,702	79,289	80,975
Services & Supplies	16,363	25,800	20,128	26,900
<b>Total</b>	109,515	115,502	99,417	107,875
<b>Funding Source(s)</b>				
Rents	43,475	65,502	49,417	57,875
User Fees	66,040	50,000	50,000	50,000
<b>Total</b>	109,515	115,502	99,417	107,875
<b>Regular Personnel</b>	1.0 FTE	1.0 FTE	1.0 FTE	1.0 FTE
<b>Temporary/Seasonal Personnel</b>	N/A	N/A	N/A	N/A

**FACILITIES MAINTENANCE AND ENGINEERING DEPARTMENT**

**Building Maintenance**

There are 25 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)**

<b>Expenditures</b>	<b>FY 16 Actual</b>	<b>FY 17 Budget</b>	<b><i>FY 17 Projected</i></b>	<b>FY 18 Budget</b>
Personnel Services	85,361	67,507	88,062	79,047
Services & Supplies	142,036	167,700	166,539	177,450
Capital Outlay	0	8,000	8,000	0
<b>Total</b>	<b>227,397</b>	<b>243,207</b>	<b>262,601</b>	<b>256,497</b>
<b>Funding Source(s)</b>				
Rents	227,397	255,600	262,601	256,497
<b>Total</b>	<b>227,397</b>	<b>255,600</b>	<b>262,601</b>	<b>256,497</b>
<b>Regular Personnel</b>	1.1 FTE	1.1 FTE	1.1 FTE	1.1 FTE
<b>Temporary/Seasonal Personnel</b>	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 and control; recycling services; cleaning of impounded boats for lien sale; pressure washing of docks; street sweeping; and fish table cleaning and maintenance.

**Grounds (Program 340)**

<b>Expenditures</b>	<b>FY 16 Actual</b>	<b>FY 17 Budget</b>	<b><i>FY 17 Projected</i></b>	<b>FY 18 Budget</b>
Personnel Services	245,560	246,037	298,215	279,666
Services & Supplies	360,702	360,700	325,859	374,700
Capital Outlay	0	10,000	0	
<b>Total</b>	606,261	616,737	624,074	654,366
<b>Funding Source(s)</b>				
Rents	222,137	200,000	200,000	200,000
User Fees	384,124	423,607	424,074	454,366
<b>Total</b>	606,261	623,607	624,074	654,366
<b>Regular Personnel</b>				
	2.6 FTE	2.6 FTE	2.6 FTE	2.6 FTE
<b>Temporary/Seasonal Personnel</b>				
	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)**

<b>Expenditures</b>	<b>FY 16 Actual</b>	<b>FY 17 Budget</b>	<b><i>FY 17 Projected</i></b>	<b>FY 18 Budget</b>
Personnel Services	16,193	36,467	17,465	26,885
Services & Supplies	25,890	26,000	22,028	28,000
<b>Total</b>	42,083	62,467	39,493	54,885
<b>Funding Source(s)</b>				
User Fees	42,083	62,900	39,493	54,885
<b>Total</b>	42,083	62,900	39,493	54,885
<b>Regular Personnel</b>	.3 FTE	.3 FTE	.2 FTE	.2 FTE
<b>Temporary/Seasonal Personnel</b>	N/A	N/A	N/A	N/A

**FACILITIES MAINTENANCE AND ENGINEERING DEPARTMENT**

**Fishery Support**

**(Formerly “Ice Production”)**

The Ice Production program was established when the large Sunwell plant was still in operation. The plant 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 merit commitment and support from the Port District. The FY17 budget included the renaming of program 360 to “Fishery Support.” The FY18 budget includes funding for maintenance of the hoists, ice machine and pier, working with commercial fishermen on landings administration, and for updating policies associated with the fishery.

**Fishery Support (Program 360)**

<b>Expenditures</b>	<b>FY 16 Actual</b>	<b>FY 17 Budget</b>	<b><i>FY 17 Projected</i></b>	<b>FY 18 Budget</b>
Personnel Services	2,885	17,976	2,580	17,250
Services & Supplies	1,162	13,000	554	1,000
<b>Total</b>	4,047	30,976	3,134	18,250
<b>Funding Source(s)</b>				
User Fees	4,047	12,607	3,134	18,250
<b>Total</b>	4,047	12,607	3,134	18,250
<b>Regular Personnel</b>				
	.2 FTE	.2 FTE	.2 FTE	.2 FTE
<b>Temporary/Seasonal Personnel</b>				
	N/A	N/A	N/A	N/A

**FACILITIES MAINTENANCE AND ENGINEERING DEPARTMENT**

**Capital Projects**

This program provides staffing to 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 FY18 are detailed in the Capital Improvement Program later in this report.

**Capital Projects (Program 390)**

<b>Expenditures</b>	<b>FY 16 Actual</b>	<b>FY 17 Budget</b>	<b><i>FY 17 Projected</i></b>	<b>FY 18 Budget</b>
Personnel Services	2,454	9,950	501	6,950
Services & Supplies	507,998	497,198	485,320	464,134
<b>Total</b>	510,452	507,148	485,821	471,084
<b>Funding Source(s)</b>				
User Fees	510,452	507,148	485,821	471,084
<b>Total</b>	510,452	507,148	485,821	471,084
<b>Regular Personnel</b>	.3 FTE	.2 FTE	.1 FTE	.1 FTE
<b>Temporary/Seasonal Personnel</b>	N/A	N/A	N/A	N/A



**FACILITIES MAINTENANCE AND ENGINEERING DEPARTMENT**

**Dredging Operations**

Activities involve annual dredging of the channel entrance 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 *Seabright* and *Squirt* and other equipment (e.g. crane, forklift, pipe welder, and anchors).

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

The new dredge named *Twin Lakes* arrived and was assembled on the launch ramp during May and June 2016. The dredge was placed in service in November 2016 and crews received training and support from the Port District’s dredging consultant (Bean) throughout the winter of 2016-17.

**Dredging Operations (Program 400)**

<b>Expenditures</b>	<b>FY 16 Actual</b>	<b>FY 17 Budget</b>	<b><i>FY 17 Projected</i></b>	<b>FY 18 Budget</b>
Personnel Services	707,560	648,840	748,303	712,300
Services & Supplies	350,785	411,100	304,009	422,850
<b>Total</b>	1,058,345	1,059,940	1,052,312	1,135,150
<b>Funding Source(s)</b>				
User Fees	1,058,345	1,059,940	1,052,312	1,135,150
<b>Total</b>	1,058,345	1,059,940	1,052,312	1,135,150
<b>Regular Personnel</b>	5.7 FTE	5.7 FTE	5.7 FTE	5.7 FTE
<b>Temporary/Seasonal Personnel</b>	Dredge Expediter	N/A	HMW II (Prov)	HMW II (Prov)

**DREDGING EQUIPMENT**

FY16 was the final full year of operation of the dredge *Seabright*. Delivery and commissioning of the new dredge, *Twin Lakes*, occurred May-June 2016.

*Twin Lakes* is not anticipated to need any major maintenance or retrofitting during FY18, although the Port District continues to work with the builder and the dredging consultant on equipment performance and crew training needs.

The following major maintenance items have been identified as priority needs for the dredging program in FY 18:

<b>ASSET</b>	<b>WORK NEEDED</b>	<b>COST ESTIMATE</b>
<b><i>Twin Lakes</i></b>		
	Oil & Filters	2,500
	Tools	5,000
	Spare Parts	20,000
	Sub-Total	\$ 27,000
<b><i>Dauntless</i></b>	Haul, Paint, Zincs	\$ 10,000
	Steering Overhaul*	12,000
	Refurbish Props	3,000
	Refurbish Shafts, Cutlass Bearings	3,000
	Sandblast/Paint A-Frame & Gantry*	5,000
	Generator/Welder	5,000
	Wiring/Lights	5,000
	Sub-Total	\$ 37,500
<b><i>Squirt</i></b>	Hydraulic Cooler	\$ 7,500
	Galvanized Floor Grates	2,500
	Sub-Total	\$ 10,000

(continued on next page)

**DREDGING EQUIPMENT**

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<b><i>Ancillary Equipment</i></b>		
Cat Dozer	Replace with Used D-5 or D-6	\$ 110,000
Loader	Misc Repairs	5,500
Anchors, Wire, Rigging	Replace Anchors & Chain	10,000
Pipe	Phased Replacement	5,000
	Pipe Weights	5,000
Steel Building		10,000
Beach Valve Box	Replace box, enclose valves	40,000
Pontoons/Cans	Paint & Non-skid	3,500
4X4 Truck	Purchase to replaced 2WD flatbed	20,000
McElroy Fusing Machine	Replace stands, repair valves	6,500
	Sub-Total	\$215,500
	<b>TOTAL FUNDING NEED FY18</b>	<b>\$ 290,000</b>

\* Increases funding available from prior year budget.

## ***TSUNAMI RECOVERY***

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All tsunami recovery projects were completed by the end of FY15. Work in FY17 involved final closeout applications for all projects. The final expenditures are shown in Appendix C, "Tsunami Recovery Projects – Expense / Reimbursement and Cash Flow" included in this budget report.

Expenses associated with tsunami recovery were reimbursed at 93.75% by FEMA and CalEMA under the federal disaster declaration FEMA-DR1968. The total cost to the District for tsunami recovery was approximately \$1.2 million. The District's up-front costs and ultimate cost share were financed with a combination of proceeds from the FY14 debt refinancing and the District's line of credit through BBVA Compass Bank.

The Port District also received an administrative allowance amounting to approximately 0.4% of the total project cost. As of December 2015, the District received approximately \$382,000 in administrative allowance. There is no reporting required for administrative efforts, and no additional funding available for that work.

Expenses and reimbursements associated with tsunami response and recovery were tracked separately from routine operations and other liabilities to streamline auditing and reporting.

**CAPITAL OUTLAY**

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No capital outlay items are included in the FY18 budget.

## **CAPITAL IMPROVEMENT PROGRAM**

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Expenditures on capital improvement projects during FY17 are projected to total approximately \$2.1 million, including final costs for purchase of the new dredge *Twin Lakes (Seabright Replacement Project)*.

Planned capital projects for FY18 are listed in 5-Year Capital Improvement Plan (Appendix E).

## ***DEBT SERVICE***

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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. The District approached several potential funding agencies and financial institutions and determined that the only additional borrowing that could occur would be through California Special Districts Association (CSDA). An equipment loan through CSDA would carry an interest rate of 6% to 7% and would have to be paid off in 15 years.

The District retained The Weist Law Firm of Scotts Valley, California, to serve as bond counsel for the refinancing effort. The Weist Law Firm engaged the services of Southwest Securities marketed the District’s debt. BBVA Compass Bank offered financing at very competitive rates and terms of the refinancing were locked in July 2013.

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.

***DEBT SERVICE***

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<b>Financing Needs</b>	<b>Source</b>	<b>Principal Amount (in 000's)</b>	<b>Interest Rate</b>	<b>Total Cost</b>	<b>Payoff Year</b>
Tax Exempt Loans	DBW	9,116	4.5%	14,620	2042
Tax Exempt Bonds	CMIA	835	5.3%	1,150	2024
Taxable Bonds <sup>1</sup>	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
<b>TOTALS:</b>		16,371		26,352	
<b>Refinanced</b>					
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
<b>TOTALS:</b>		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. The line of credit is necessary to ensure that sufficient cash remains available during reconstruction of the remaining north harbor docks damaged by the March 2011 tsunami, and completion of the electrical work needed in the south harbor. The line of credit limit was reduced at the Port District's request to \$2.5 million during FY15 in order to save "unused credit" fees on the line.

The District's agreements with BBVA Compass Bank include covenants to maintain adequate coverage for debt service for the life of the loans. These Debt Service Ratio (DSR) covenants provide that the District will 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. In addition, the District's revenues must 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.

Appendix B shows the Port District's current debt with principal and interest payments due each year through FY30 assuming no additional borrowing occurs, and provides Debt Service Coverage Ratios (DSRs) for FY13 (audited), FY14-16 (audited), and FY17 (projected).

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<sup>1</sup> 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.



***APPENDIX A***

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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. .

***APPENDIX B***

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**SANTA CRUZ PORT DISTRICT  
PRINCIPAL AND INTEREST DETAIL**  
Updated February 8, 2017

Source	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	
<b>INTEREST</b>																			
Loan #																			
5	5,301	2,709																	
6	6,875	4,751																	
7	10,011	7,971																	
8	43,875	40,788																	
9	73,044	66,195																	
10	67,881	65,545																	
*Term 5/01*	67,371	65,331																	
12	0	156,906																	
12a	0	0																	
CMA	210,943	200,043	92,739																
CE3 Pension Trust	57,102	54,366	51,443																
BEVA Tax Exempt	151,789	145,677	433,330																
BEVA Taxable	16,100	15,669	110,122																
BEVA R/O/C		16,100																	
Subtotal Interest Payments	542,263	507,394	687,590	516,668	484,136	441,734	417,653	382,101	345,486	307,377	270,797	232,437	193,334	153,407	123,519	89,374	57,301	16,766	
<b>PRINCIPAL</b>																			
5	57,608	60,200																	
6	45,409	51,522																	
7	52,002	54,342																	
8	70,863	73,781																	
9	85,737	86,588																	
10	51,902	54,238																	
*Term 5/01*	33,017	41,057																	
12	0	0																	
12a	0	0																	
CMA	175,000	190,000	2,505,000																
CE3 Pension Trust	42,400	42,400	46,321																
BEVA Tax Exempt	130,368	137,488	737,488																
BEVA Taxable	31,421	31,421	119,062																
BEVA R/O/C																			
Subtotal Principal Payments	821,840	820,358	3,360,239	937,660	862,351	797,454	730,853	664,677	603,862	542,241	484,461	426,836	370,392	318,474	268,093	213,395	165,488	1,089,433	
\$ mil borrowed																			
CE3 Pension Trust																			
BEVA Tax Exempt																			
BEVA Taxable																			
BEVA R/O/C																			
<b>TOTAL PRINCIPAL AND INTEREST PAYMENTS</b>	1,364,103	1,327,752	4,047,829	1,454,328	1,346,487	1,239,188	1,148,506	1,046,778	949,348	849,618	755,258	659,273	563,726	481,881	401,612	322,769	232,789	1,108,269	

Payments on CV Auctions were made from funds held in escrow as part of FY14 debt refinancing.

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

	2015 <i>Audited</i>	2016 <i>Audited</i>	2017 <i>Budget</i>	2017 <i>Projected</i>	2018 <i>Budget</i>
<b>Operating Revenues</b>					
Charges for berthing and services	\$ 6,767,201	\$ 6,898,905	\$ 5,746,869	\$ 6,716,000	\$ 6,845,260
Rent and concessions	\$ 1,644,354	\$ 1,732,017	\$ 1,430,256	\$ 1,650,000	\$ 1,713,000
<b>Total Operating Revenues</b>	<b>\$ 8,411,555</b>	<b>\$ 8,630,922</b>	<b>\$ 7,176,925</b>	<b>\$ 8,366,000</b>	<b>\$ 8,558,260</b>
<b>Operating Expenses</b>					
Depreciation and Amortization	\$ 1,722,204	\$ 1,647,651	\$ 1,323,872	\$ 1,323,872	\$ 1,523,872
Dredging Operations	\$ 852,520	\$ 1,028,566	\$ 914,523	\$ 914,523	\$ 1,135,150
Administrative Services	\$ 623,503	\$ 784,443	\$ 562,460	\$ 673,703	\$ 756,828
Operating and Security	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Grounds	\$ 584,124	\$ 590,664	\$ 512,484	\$ 624,074	\$ 650,366
Fuel Services	\$ 472,246	\$ 342,096	\$ 290,483	\$ 398,475	\$ 434,450
Harbor Patrol	\$ 573,539	\$ 581,583	\$ 495,773	\$ 566,245	\$ 604,638
Property Management	\$ 401,920	\$ 430,550	\$ 208,019	\$ 366,495	\$ 452,854
Marina Management	\$ 341,554	\$ 368,449	\$ 380,851	\$ 459,161	\$ 429,070
Buildings	\$ 237,033	\$ 223,292	\$ 233,154	\$ 262,601	\$ 266,497
Parking Services	\$ 281,834	\$ 294,859	\$ 297,466	\$ 335,209	\$ 386,077
Docks, Piers, Marine Structures	\$ 208,181	\$ 206,915	\$ 90,033	\$ 106,955	\$ 250,351
Debt issuance costs	\$ -	\$ -	\$ -	\$ -	\$ -
Finance & Purchasing	\$ 178,125	\$ 170,536	\$ 146,952	\$ 173,485	\$ 179,467
Environmental & Permitting	\$ 147,984	\$ 162,413	\$ 130,857	\$ 150,449	\$ 209,505
Utilities	\$ 98,475	\$ 104,864	\$ 80,826	\$ 99,417	\$ 107,875
Aeration	\$ 80,991	\$ 39,944	\$ 35,591	\$ 39,493	\$ 54,885
Rescue Services	\$ 66,713	\$ 67,005	\$ 96,888	\$ 113,738	\$ 92,880
Boatyard Operations	\$ 280,911	\$ 216,665	\$ 202,344	\$ 240,731	\$ 238,097
Port Commission Support	\$ 39,303	\$ 39,306	\$ 38,442	\$ 45,228	\$ 51,255
Capital Projects	\$ 8,581	\$ 2,453	\$ 485,228	\$ 485,821	\$ 471,084
Events	\$ 64,171	\$ 26,359	\$ 30,452	\$ 40,724	\$ 40,562
Fishery Support	\$ 6,783	\$ 3,495	\$ 2,645	\$ 3,134	\$ 18,250
<b>Total Expenses</b>	<b>\$ 7,270,695</b>	<b>\$ 7,331,098</b>	<b>\$ 6,538,944</b>	<b>\$ 7,423,533</b>	<b>\$ 8,344,013</b>
<b>Non-Operating Revenue (Expenses)</b>					
County revenues for public services	\$ 37,478	\$ 24,985	\$ 19,894	\$ 25,000	\$ 25,000
Grants and Other Income	\$ 10,702	\$ 11,164	\$ 5,577	\$ 51,000	\$ 17,000
Dredging Reimbursement USACE		\$ 591,000	\$ 400,000	\$ 400,000	\$ 385,000
Interest Income	\$ 18,360	\$ 30,007	\$ 31,530	\$ 31,000	\$ 31,000
Interest Expense	\$ (558,591)	\$ (508,936)	\$ (484,415)	\$ (484,415)	\$ (451,734)
Other Income (Expenses)	\$ (1,943)	\$ 46,760	\$ 28,189	\$ 15,000	\$ 55,000
<b>Total Non-Operating Income (Expenses)</b>	<b>\$ (493,994)</b>	<b>\$ 194,980</b>	<b>\$ 775</b>	<b>\$ 37,585</b>	<b>\$ 61,266</b>
<b>Extraordinary Items</b>					
Losses related to tsunami damage, net of CalEMA reimbursements	\$ -	\$ (27,864)	\$ -	\$ -	\$ -
OE3 Trust Fund withdrawal liability	\$ 100,447				
Grants recognized in excess of current expenses related to tsunami damage	\$ 2,086,757				
<b>Total Extraordinary Items</b>	<b>\$ 2,187,204</b>	<b>\$ (27,864)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Debt Service Coverage Calculation</b>					
(+) Gross Revenues	\$ 8,411,555	\$ 8,630,922	\$ 7,176,925	\$ 8,366,000	\$ 8,558,260
(-) Maintenance and operating expenses	\$ (7,270,695)	\$ (7,331,098)	\$ (6,538,944)	\$ (7,423,533)	\$ (8,344,013)
(+) Depreciation and Amortization	\$ 1,722,204	\$ 1,647,651	\$ 1,323,872	\$ 1,323,872	\$ 1,523,872
(=) <b>Net Operating Income</b>	<b>\$ 2,863,064</b>	<b>\$ 2,947,475</b>	<b>\$ 1,961,853</b>	<b>\$ 2,266,339</b>	<b>\$ 1,738,119</b>
(+) Interest Income	\$ 18,360	\$ 30,007	\$ 31,530	\$ 31,000	\$ 31,000
(+) Non-operating Income	\$ 10,702	\$ 11,164	\$ 5,577	\$ 37,585	\$ 80,000
(+) Grants*	\$ 2,086,757	\$ -	\$ -	\$ -	\$ 17,000
(+) Dredging Reimbursement USACE**		\$ 591,000	\$ 400,000	\$ 400,000	\$ 385,000
(=) <b>Net Revenues Available for Debt Service</b>	<b>\$ 4,978,883</b>	<b>\$ 3,579,646</b>	<b>\$ 2,398,960</b>	<b>\$ 2,734,924</b>	<b>\$ 2,251,119</b>
(+) Current Portion Long Term Debt	\$ 902,851	\$ 982,015	\$ 982,015	\$ 982,015	\$ 997,454
(+) Interest Expense	\$ 558,591	\$ 508,936	\$ 484,415	\$ 484,415	\$ 451,734
(=) <b>Total Debt Service</b>	<b>\$ 1,461,442</b>	<b>\$ 1,490,951</b>	<b>\$ 1,466,430</b>	<b>\$ 1,466,430</b>	<b>\$ 1,449,188</b>
Debt Service Coverage Ratio (DSCR)	3.41x	2.4x	1.64x	1.87x	1.55x
DSCR (Excluding Grants Related to Tsunami)	1.98x	2.4x	1.64x	1.87x	1.54x
Required DSCR	1.25x	1.25x	1.25x	1.25x	1.25x

\* "Grants" refers to FEMA/CalEMA reimbursements for 2011 tsunami damage

\*\* Programmed annual reimbursement from USACE per Memorandum of Agreement executed 2015.

***APPENDIX C***

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

	2015 <i>Audited</i>	2016 <i>Audited</i>	2017 <i>Budget</i>	2017 <i>Projected</i>	2018 <i>Budget</i>
<b>Operating Revenues</b>					
Charges for berthing and services	\$ 6,767,201	\$ 6,898,905	\$ 5,746,869	\$ 6,716,000	\$ 6,845,260
Rent and concessions	\$ 1,644,354	\$ 1,732,017	\$ 1,430,256	\$ 1,650,000	\$ 1,713,000
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<b>Operating Expenses</b>					
Depreciation and Amortization	\$ 1,722,204	\$ 1,647,651	\$ 1,323,872	\$ 1,323,872	\$ 1,523,872
Dredging Operations	\$ 852,520	\$ 1,028,566	\$ 914,523	\$ 914,523	\$ 1,135,150
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Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Grounds	\$ 584,124	\$ 590,664	\$ 512,484	\$ 624,074	\$ 650,366
Fuel Services	\$ 472,246	\$ 342,096	\$ 290,483	\$ 398,475	\$ 434,450
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Docks, Piers, Marine Structures	\$ 208,181	\$ 206,915	\$ 90,033	\$ 106,955	\$ 250,351
Debt issuance costs	\$ -	\$ -	\$ -	\$ -	\$ -
Finance & Purchasing	\$ 178,125	\$ 170,536	\$ 146,952	\$ 173,485	\$ 179,467
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Fishery Support	\$ 6,783	\$ 3,495	\$ 2,645	\$ 3,134	\$ 18,250
<b>Total Expenses</b>	<b>\$ 7,270,695</b>	<b>\$ 7,331,098</b>	<b>\$ 6,538,944</b>	<b>\$ 7,423,533</b>	<b>\$ 8,344,013</b>
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Interest Expense	\$ (558,591)	\$ (508,936)	\$ (484,415)	\$ (484,415)	\$ (451,734)
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<b>Total Non-Operating Income (Expenses)</b>	<b>\$ (493,994)</b>	<b>\$ 194,980</b>	<b>\$ 775</b>	<b>\$ 37,585</b>	<b>\$ 61,266</b>
<b>Extraordinary Items</b>					
Losses related to tsunami damage, net of CalEMA reimbursements	\$ -	\$ (27,864)	\$ -	\$ -	\$ -
OE3 Trust Fund withdrawal liability	\$ 100,447				
Grants recognized in excess of current expenses related to tsunami damage	\$ 2,086,757				
<b>Total Extraordinary Items</b>	<b>\$ 2,187,204</b>	<b>\$ (27,864)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Debt Service Coverage Calculation</b>					
(+) Gross Revenues	\$ 8,411,555	\$ 8,630,922	\$ 7,176,925	\$ 8,366,000	\$ 8,558,260
(-) Maintenance and operating expenses	\$ (7,270,695)	\$ (7,331,098)	\$ (6,538,944)	\$ (7,423,533)	\$ (8,344,013)
(+) Depreciation and Amortization	\$ 1,722,204	\$ 1,647,651	\$ 1,323,872	\$ 1,323,872	\$ 1,523,872
(=) <b>Net Operating Income</b>	<b>\$ 2,863,064</b>	<b>\$ 2,947,475</b>	<b>\$ 1,961,853</b>	<b>\$ 2,266,339</b>	<b>\$ 1,738,119</b>
(+) Interest Income	\$ 18,360	\$ 30,007	\$ 31,530	\$ 31,000	\$ 31,000
(+) Non-operating Income	\$ 10,702	\$ 11,164	\$ 5,577	\$ 37,585	\$ 80,000
(+) Grants*	\$ 2,086,757	\$ -	\$ -	\$ -	\$ 17,000
(+) Dredging Reimbursement USACE**		\$ 591,000	\$ 400,000	\$ 400,000	\$ 385,000
(=) <b>Net Revenues Available for Debt Service</b>	<b>\$ 4,978,883</b>	<b>\$ 3,579,646</b>	<b>\$ 2,398,960</b>	<b>\$ 2,734,924</b>	<b>\$ 2,251,119</b>
(+) Current Portion Long Term Debt	\$ 902,851	\$ 982,015	\$ 982,015	\$ 982,015	\$ 997,454
(+) Interest Expense	\$ 558,591	\$ 508,936	\$ 484,415	\$ 484,415	\$ 451,734
(=) <b>Total Debt Service</b>	<b>\$ 1,461,442</b>	<b>\$ 1,490,951</b>	<b>\$ 1,466,430</b>	<b>\$ 1,466,430</b>	<b>\$ 1,449,188</b>
Debt Service Coverage Ratio (DSCR)	3.41x	2.4x	1.64x	1.87x	1.55x
DSCR (Excluding Grants Related to Tsunami)	1.98x	2.4x	1.64x	1.87x	1.54x
Required DSCR	1.25x	1.25x	1.25x	1.25x	1.25x

\* "Grants" refers to FEMA/CalEMA reimbursements for 2011 tsunami damage

\*\* Programmed annual reimbursement from USACE per Memorandum of Agreement executed 2015.



**Santa Cruz Port District**  
**Tsunami Recovery Projects -- Expense / Reimbursement and Cash Flow Overview**  
**As of December 31, 2016**

PROJECT	AMOUNT OBLIGATED	EXPENDITURES TO DATE	VER ADJ/CLOSE OUT	FEMA/CALEMA SHARE	PROJECT REIMBURSEMENT PAYMENTS	AMOUNT RECEIVABLE / (PAYABLE)	NOTES
H Dock	\$ 298,667	819,674	521,007	768,445	768,445	0	Close out #10
SH Electrical	\$ 545,098	2,619,740	2,074,642	2,456,006	2,429,633	26,370	Close out #10
I Dock	\$ 856,691	1,239,691	383,000	1,162,210	1,162,210	0	Close out #10
C Dock	\$ 616,990	753,982	136,992	706,858	706,859	-1	Close out #7
F Dock	\$ 1,302,960	1,323,090	20,130	1,240,397	1,240,397	0	Close out #7
Q Dock	\$ 441,632	506,064	64,432	474,435	474,434	1	Close out #7
D Dock	\$ 864,612	864,581	(31)	810,545	810,545	0	Close out #7
E Dock	\$ 999,106	968,597	(30,509)	908,060	908,058	2	Close out #7
O Dock	\$ 479,335	504,014	24,679	472,513	472,512	1	Close out #7
R Dock	\$ 560,726	547,035	(13,691)	512,845	512,845	0	Close out #7
T Dock	\$ 734,543	682,801	(51,742)	640,126	639,156	970	Close out #9
L Dock	\$ 638,707	606,435	(32,272)	568,533	568,534	-2	Close out #7
P Dock	\$ 446,678	440,111	(6,567)	412,604	412,605	-1	Close out #7
B Dock	\$ 612,881	421,844	(191,037)	395,478	395,479	-1	Close out #7
Emergency Dock Repairs	\$ 14,684	38,057		13,766	13,766	0	Small Project overrun (\$23,373)
Fuel System	\$ 176,468	71,419	(105,049)	66,955	66,956	-1	Close out #7
Sedimentation Removal	\$ 101,448	56,748	(44,700)	53,201	52,364	837	Close out #10
Aeration	\$ 89,000	17,196	(71,804)	16,121	16,123	-2	Close out #7
West Seawall	\$ 23,558	35,101		22,086	22,086	0	Small Project overrun (\$11,543)
K Dock	\$ 120,269	293,586	173,317	275,237	275,237	0	Close out #6
G Dock	\$ 150,628	34,720	(115,908)	32,550	31,838	712	Close out #9
J Dock, X Dock, W Dock	\$ 135,157	22,588	(112,569)	21,176	20,753	423	Close out #9
Boatyard Dock	\$ 447,748	516,486	68,738	484,206	484,204	2	Close out #6
Rowing Dock	\$ 139,227	246,030	106,803	230,653	230,652	1	Close out #6
AA, FF Dock	\$ 264,904	(0)	(264,904)	(0)	-	-4,967	Done. Project deobligated
Almar, HBI, Dredge Skiff	\$ 8,425	8,440		7,898	7,899	-1	Small Project overrun (\$15)
V1 Dock	\$ 780,397	512,432	(267,965)	480,405	480,405	0	Close out #2
N Dock	\$ 515,439	518,116	2,677	485,733	485,733	0	Close out #3
Embankment/Culverts	\$ 71,444	123,547	52,102	115,825	115,825	0	Close out #5
S Dock	\$ 563,719	669,863	106,144	627,996	627,996	0	Close out #3
Abutement, Dredge pipe supports	\$ 122,049	120,593	(1,457)	113,056	113,055	0	Close out #5
M Dock	\$ 568,371	628,446	60,075	589,168	589,170	0	Close out #3
A Dock	\$ 396,048	544,431	148,385	510,405	510,404	0	Close out #4
V2 Dock	\$ 791,264	511,295	(279,969)	479,339	479,340	0	Close out #2
Commercial Fishery	\$ 149,327	156,847	7,520	147,044	147,045	0	Close out #2
Structural Inspection	\$ 143,145	146,999	3,854	137,812	137,811	0	Close out #1
Debris/Vessel Removal	\$ 180,757	180,758		169,461	169,460	0	Close out #1
Pillings	\$ 797,002	725,866	(71,136)	680,500	680,500	0	Close out #1
U Dock	\$ 1,339,811	1,008,391	(331,420)	945,367	945,367	0	Close out #1
Dredge Subline Repair	\$ 33,156	30,988		31,084	31,084	0	Small project underrun \$2168
Misc. Dock Repairs/Kayak Dock	\$ 6,100	770		5,719	5,719	0	Small project underrun \$5,330
Emergency Response	\$ 29,133	19,589		27,858	27,858	0	Small project underrun \$9,544
	\$ 17,557,304	\$ 19,536,961	\$ 1,961,766	\$ 18,299,677	\$ 18,270,362	\$ 24,346	
<b>Less Liability for Advanced Emergency Funds</b>						-	
<b>Net Accounts Receivable/(Payable)</b>						\$ 24,346	

**Estimated Future Tsunami Project Cash Flow**

Estimated Future Project Expenses	\$ -
Less:	
FEMA/CalEma Share	-
Estimated Future Port Dist. Cost	\$ -
Amount Receivable Reconciliation:	
Receivable/(Payable), less retention	\$ 23,356
Retention	989
Current Amount Receivable/(Payable)	\$ 24,346
Estimated Port Dist. Cash Flow	
Est. Future Port Dist. Cost	\$ -
Less Current Amount Receivable/(Payable)	23,356
Project-Related Increase/(Decrease) in Cash Flow	\$ 23,356

**Total Estimated Tsunami Project Cost**

Disaster Costs to Date + Estimated Remaining	\$ 19,536,961
Less:	
FEMA/CalEma Share	18,299,677
Total Estimated Port District Cost	\$ 1,237,284

**Allowance Paid to Offset Tsunami Related Admin Overhead**

Admin Allowance Paid to Date	\$ 393,769
Total Admin Allowance	\$ 393,769



***APPENDIX D***

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California Public Employees' Retirement System  
 Actuarial Office  
 P.O. Box 942709  
 Sacramento, CA 94229-2709  
 TTY: (916) 795-3240  
 (888) 225-7377 phone – (916) 795-2744 fax  
 www.calpers.ca.gov

**August 2016**

**MISCELLANEOUS FIRST TIER PLAN OF THE SANTA CRUZ PORT DISTRICT  
 (CalPERS ID: 3817767080)  
 Annual Valuation Report as of June 30, 2015**

Dear Employer,

As an attachment to this letter, you will find a copy of the June 30, 2015 actuarial valuation report of the pension plan.

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, 2015.

Section 2 can be found on the CalPERS website at ([www.calpers.ca.gov](http://www.calpers.ca.gov)). From the home page, go to "Forms & Publications" and select "View All". In the search box, enter "Risk Pool Report" and from the results list download the Miscellaneous or Safety Risk Pool Actuarial Valuation Report as appropriate.

Your June 30, 2015 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 after August 31, 2016.

**Future Employer Contribution**

Fiscal Year	Employer Normal Cost Rate	+	Employer Payment of Unfunded Liability
2017-18	9.539%		\$181,967
2018-19 (projected)	9.5%		\$224,642

The exhibit above displays the minimum employer contributions, before any cost sharing, for Fiscal Year 2017-18 along with estimates of the contributions for Fiscal Year 2018-19. The total employer contribution is the sum of a Normal Cost Rate applied to reported payroll plus an Unfunded Liability dollar payment. The estimated contributions for Fiscal Year 2018-19 are based on a projection of the most recent information we have available, including an estimated 0.0 percent investment return for Fiscal Year 2015-16 (based on the year to date return through April 30, 2016).



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[www.calpers.ca.gov](http://www.calpers.ca.gov)

**August 2016**

**MISCELLANEOUS SECOND TIER PLAN OF THE SANTA CRUZ PORT DISTRICT  
 (CalPERS ID: 3817767080)  
 Annual Valuation Report as of June 30, 2015**

Dear Employer,

As an attachment to this letter, you will find a copy of the June 30, 2015 actuarial valuation report of the pension plan.

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, 2015.

Section 2 can be found on the CalPERS website at ([www.calpers.ca.gov](http://www.calpers.ca.gov)). From the home page, go to "Forms & Publications" and select "View All". In the search box, enter "Risk Pool Report" and from the results list download the Miscellaneous or Safety Risk Pool Actuarial Valuation Report as appropriate.

Your June 30, 2015 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 after August 31, 2016.

**Future Employer Contribution**

Fiscal Year	Employer Normal Cost Rate	+	Employer Payment of Unfunded Liability
2017-18	7.200%		\$393
2018-19 (projected)	7.2%		\$702

The exhibit above displays the minimum employer contributions, before any cost sharing, for Fiscal Year 2017-18 along with estimates of the contributions for Fiscal Year 2018-19. The total employer contribution is the sum of a Normal Cost Rate applied to reported payroll plus an Unfunded Liability dollar payment. The estimated contributions for Fiscal Year 2018-19 are based on a projection of the most recent information we have available, including an estimated 0.0 percent investment return for Fiscal Year 2015-16 (based on the year to date return through April 30, 2016).



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**August 2016**

**PEPRA MISCELLANEOUS PLAN OF THE SANTA CRUZ PORT DISTRICT  
(CalPERS ID: 3817767080)  
Annual Valuation Report as of June 30, 2015**

Dear Employer,

As an attachment to this letter, you will find a copy of the June 30, 2015 actuarial valuation report of the pension plan.

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, 2015.

Section 2 can be found on the CalPERS website at ([www.calpers.ca.gov](http://www.calpers.ca.gov)). From the home page, go to "Forms & Publications" and select "View All". In the search box, enter "Risk Pool Report" and from the results list download the Miscellaneous or Safety Risk Pool Actuarial Valuation Report as appropriate.

Your June 30, 2015 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 after August 31, 2016.

**Future Employer Contribution**

Fiscal Year	Employer Normal Cost Rate	+	Employer Payment of Unfunded Liability
2017-18	6.533%		\$157
2018-19 (projected)	6.5%		\$355

The exhibit above displays the minimum employer contributions, before any cost sharing, for Fiscal Year 2017-18 along with estimates of the contributions for Fiscal Year 2018-19. The total employer contribution is the sum of a Normal Cost Rate applied to reported payroll plus an Unfunded Liability dollar payment. The estimated contributions for Fiscal Year 2018-19 are based on a projection of the most recent information we have available, including an estimated 0.0 percent investment return for Fiscal Year 2015-16 (based on the year to date return through April 30, 2016).

***APPENDIX E***

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February 28, 2017



**SANTA CRUZ PORT DISTRICT**

**FIVE-YEAR**  
**CAPITAL IMPROVEMENT PLAN**  
**FY 18-22**



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## ***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 projects future, along with 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 that add to or strategically invest in the inventory of assets. Studies and capital expenditures of less than \$5,000 are not included in the CIP.

## ***II. Developing the Five-Year Capital Improvement Plan***

Annual updating of the 5-year CIP is an integral part of the budget process. Early development of the CIP will provide time for adequate review by the public and the Port Commission prior to consideration and incorporation into the annual budget.

FY18 is the fourth year for which the 5-year CIP has been developed. During FY13 and prior fiscal years, many capital improvements were budgeted and completed within line items in the operating budget, such as Piling Replacements, Building Repair and Maintenance and Street Maintenance. Those items are now presented as separate projects within the 5-year CIP with recommended funding amounts for each.

Each year the Commission will adopt an updated 5-year CIP that will include all 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.

## ***III. Funding the Five-Year Capital Improvement Plan***

During FY16, the Port Commission adopted a Reserve Policy and established funding goals for reserves and for the Five-Year CIP. The commission 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.

The CIP fund balance at the conclusion of FY17 is anticipated to be approximately \$900,000. Those funds are allocated to the various large and small projects funded in prior years and the CIP reserve (i.e. unallocated).



#### ***IV. Project Development and Selection Process***

The projects proposed in this FY18 CIP were derived from a variety of sources, including recommendations from Port District staff, commission and public input, and the list of unfunded projects in the prior CIP.

Although not typically included as capital improvements, planning studies are included in the CIP as part of the planning effort. Capital expenditures amounting to less than \$5,000 are not included in the CIP. Studies and capital expenditures of less than \$5,000 will be found in the operating budget.

This 5-Year CIP includes seven projects totaling \$346,000 that are recommended for implementation commencing in FY18, and 66 projects recommended for future implementation. Other desirable projects that are not currently recommended are incorporated into the index of non-funded projects in Appendix C.

#### ***V. Proposed Projects***

Several of the proposed projects in this CIP address ongoing infrastructure or facility maintenance needs and are programmed on an annual basis. Examples include parking lot resurfacing and the piling replacement program.

New capital projects and projects involving maintenance of current infrastructure proposed for FY 18 are listed in Appendix A and described in detail in Appendix D. Projects approved in prior fiscal years that 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 FY18-FY22**

Category	FY18	FY19	FY20	FY21	FY22	TOTAL
<b>Docks, Piers &amp; Marine Structures</b>						
Piling Replacement Program <sup>1</sup>	90,000	65,000	65,000	65,000	65,000	350,000
Dock Upgrades Project	-	54,000	30,000	50,000	50,000	184,000
Pier Rehabilitation Project	-	6,000	10,000	-	10,000	26,000
West Side Seawall Reconstruction <sup>2</sup>	200,000	1,600,000	-	-	-	1,800,000
Boatyard Marine Ways Inspection / Upgrades <sup>3</sup>	-	20,000	-	-	-	20,000
<b>TOTAL</b>	<b>\$ 290,000</b>	<b>\$ 1,745,000</b>	<b>\$ 105,000</b>	<b>\$ 115,000</b>	<b>\$ 125,000</b>	<b>\$ 2,380,000</b>

1. Small project was bid during FY17 but no bids were received. Supplemental funding allows for larger project before 5-year permit lapses.

2. Funding in FY18 for engineering design and permitting of Aldo's seawall. Project cost sharing for FY18 and FY19 under negotiations with tenant.

3. Funding in FY19 for structural engineering inspection and potential design work for repairs/upgrades for future year.

<b>Buildings</b>						
Minor Building Restoration Projects	-	80,500	50,000	80,000	50,000	260,500
Restroom Building Rehabilitation	10,000	28,000	22,000	22,000	22,000	104,000
Walton Lighthouse Repainting	15,000	-	-	-	15,000	30,000
Harbormaster Office Remodel	-	40,000	-	-	-	40,000
Harbor Office Building Improvements	-	10,000	-	-	25,000	35,000
<b>TOTAL</b>	<b>\$ 25,000</b>	<b>\$ 158,500</b>	<b>\$ 72,000</b>	<b>\$ 102,000</b>	<b>\$ 112,000</b>	<b>\$ 469,500</b>

<b>Landside Infrastructure</b>						
Ice Machine Upgrades	-	20,000	-	-	-	20,000
Harbor Roads and Parking Lots Pavement Management <sup>1</sup>	-	58,000	75,000	60,000	60,000	253,000
Parking Pay Stations	-	30,000	30,000	30,000	-	90,000
Parking Upgrades	-	5,000	5,000	5,000	5,000	20,000
Westside Walkway Retaining Wall & Railing	9,000	-	-	-	-	9,000
LPR Parking Enforcement System	-	-	175,000	-	-	175,000
Sidewalk & Plaza Restoration	-	10,000	10,000	10,000	10,000	40,000
<b>TOTAL</b>	<b>\$ 9,000</b>	<b>\$ 123,000</b>	<b>\$ 295,000</b>	<b>\$ 105,000</b>	<b>\$ 75,000</b>	<b>\$ 607,000</b>

1. Work funded in FY17 anticipated for completion in FY18.

**CAPITAL IMPROVEMENT PROJECTS FY18-FY22**

Category	FY18	FY19	FY20	FY21	FY22	TOTAL
<b>Utility Systems</b>						
Sanitary Sewer Lift Station Upgrades <sup>1</sup>	-	150,000	150,000	150,000	200,000	650,000
Harbor Vehicle Fueling Station <sup>2</sup>	-	60,000	-	-	-	60,000
Aeration System Upgrades	10,000	13,000	10,000	10,000	10,000	53,000
Boatyard Sump Pump Replacement	-	36,000	-	-	-	
Storm Drain System Repairs and Maintenance	-	20,000	20,000	20,000	20,000	80,000
Water and Sewer System Repairs and Maintenance	-	40,000	40,000	40,000	40,000	160,000
Underground Fuel Tank Repair Project <sup>3</sup>	-	22,000	-	-	-	22,000
<b>TOTAL</b>	<b>\$ 10,000</b>	<b>\$ 341,000</b>	<b>\$ 220,000</b>	<b>\$ 220,000</b>	<b>\$ 270,000</b>	<b>\$ 1,025,000</b>

1. Approximately \$120,000 remains for work to continue in FY18.
2. Approximately \$40,000 remains from FY14 original budget.
3. Funding for anticipated maintenance project to satisfy UST insurance requirements.

<b>Planning Projects &amp; Studies</b>						
Commercial Fishery/Marine Services Center Upgrades <sup>1</sup>	TBD	TBD	TBD	TBD	TBD	-
West Side Master Plan	TBD	TBD	TBD	TBD	TBD	-
Murray Street Bridge Dock Reconfigurations <sup>2</sup>	TBD	TBD	TBD	TBD	TBD	-
7th & Brommer Master Plan	-	5,000	-	-	-	5,000
Twin Lakes Beachfront Improvements <sup>3</sup>	12,000	-	-	-	-	12,000
Arana Gulch Grade Control Structure Feasibility Study	-	40,000	-	-	-	40,000
<b>TOTAL</b>	<b>\$ 12,000</b>	<b>\$ 45,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 57,000</b>

1. Phase I, funded in FY13, will involve outreach, preliminary planning and developing grant funds for a feasibility analysis and preliminary engineering. Future phases are contingent upon receiving grant funds.
2. Funding for management of engineering consultants and miscellaneous costs. Reimbursable by City of Santa Cruz.
3. Supplement FY17 funding for oversight and minor facility modifications needed during County of Santa Cruz construction operations.

**CAPITAL IMPROVEMENT PROJECTS FY18-FY22**

Category	FY18	FY19	FY20	FY21	FY22	TOTAL
<b>Other/Miscellaneous</b>						
Harborwide Sign Study & Standards	-	10,000	-	-	-	10,000
Harborwide Topographic Survey	-	-	10,000	10,000	-	20,000
Harbor Security Infrastructure Upgrades <sup>1</sup>	<i>TBD</i>	<i>TBD</i>	<i>TBD</i>	<i>TBD</i>	<i>TBD</i>	-
West Jetty Walkway Project	<i>TBD</i>	<i>TBD</i>	<i>TBD</i>	<i>TBD</i>	<i>TBD</i>	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 30,000</b>

1. Shower rekeying completed during FY16. Restroom rekeying pending RFP process. FY17 new funding for restrooms and gates.

						<b>GRAND TOTAL</b>
<b>FISCAL YEAR TOTALS</b>	<b>\$ 346,000</b>	<b>\$ 2,422,500</b>	<b>\$ 702,000</b>	<b>\$ 552,000</b>	<b>\$ 582,000</b>	<b>\$ 4,568,500</b>

***Appendix B***  
***Overview of Previously Funded Projects***

## ***Overview of Previously Funded Projects***

### **Seabright Replacement Project**

Status: Purchase, assembly, testing and commissioning completed; commission authorized added expenses for density gage, work platform and other equipment upgrades; total cost estimated at \$5 million pending appeal of California Use Tax levy by Board of Equalization.

### **Piling Replacement Program**

Status: Permits completed, advertised for bids in FY17, no bids received. Planned for rebidding as larger project in FY18.

The Port District maintains approximately 700 piles to support its docks. 125 damaged piles were replaced as a result of the March 2011 tsunami, leaving approximately 220 in need of maintenance and/or replacement. Permits are in place for a 5-year repair and replacement program.

### **Dock Upgrades**

Status: No work required in FY17

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 brow piers, gates, ramps, etc.

### **Pier Rehabilitation Project**

Status: No work in FY17

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 annual funding for minor repairs and upkeep.

### **Launch Ramp Repair Project**

Status: Repairs accomplished in FY17 without requiring major construction.

### **Minor Building Restoration Projects**

Status: Several projects completed in FY17, no new funding recommended for FY18

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 FY16 and FY17 included reroofing the harbor office building (135 5<sup>th</sup> Avenue), electrical repairs at 333 Lake Avenue, construction of exterior walls at 2214 East Cliff Drive and other minor maintenance.

### **Restroom Building Rehabilitation**

Status: Remodeling of J Dock restroom building nearly completed.

Projects are planned on an annual basis to extend the useful life of the District's 11 restroom buildings. Additional funding is recommended for lighting upgrades, door replacements and other recurring minor maintenance needs.

### **Sidewalk and Plaza Restoration**

Status: Minor sidewalk repairs on west side were completed in FY17.

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. For FY17, crack sealing and a leveling course of asphalt concrete are planned to correct settled sidewalk areas along the west side seawall.

### **Sanitary Sewer Lift Station Upgrades**

Status: Preliminary RFP developed for investigative and design services; FY16-17 funding used for fabrication of new lids; no new funding recommended for FY18

This project will involve hiring a consulting engineer for a complete assessment of the nine existing sanitary sewer lift stations, 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. Preliminary engineering began during FY13. Priority tasks include replacing or relining existing tanks and upgrading access to pumps for maintenance.

### **Storm Drain System Repair Project**

Status: No work funded in FY18

This ongoing project involves maintenance, repairs and cleaning of the harbor's storm drain pipes, inlets and catch basins.

### **Parking Pay Stations**

Status: New pay stations installed on west side; new funding recommended for FY18

This ongoing project will fund the replacement of the aging parking meters with pay stations throughout the harbor, beginning on the west side. The cost to install one pay station is approximately \$12,000, depending on the availability of electrical and wireless service. The FY17 project would result in two additional pay stations to serve the west side parking areas.

### **Concession Lot Automation**

Status: Project funded in FY17, work to be initiated in FY18

This project will accomplish installation of three pay-on-foot kiosks/pay stations to serve the concession lot and replace the attendant-run cash register. Project will involve coordination with concession tenants and outreach to harbor concession and harbor beach visitors.



## **Commercial Fishery/Marine Services Center Upgrade Project – Phase I**

Status: Architectural review commenced, on hold

This project would involve improvements to the facilities located at 493 and 495 Lake Avenue, buildings that currently house Far West Marine, 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 boat yard during the City of Santa Cruz' upcoming Murray Street Bridge Rehabilitation project.

## **Harbor Security Upgrades**

Status: Shower room electronic key access installed; restroom door rekeying funded in FY16; dock gates funded in FY17

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 could be installed at key locations. Fencing and lighting upgrades were previously completed in the north harbor dry storage and dredge yard.

The current project involves installation of electronic keypads activated by key fobs on all gates, restrooms, showers, and other facilities accessed by harbor users such as the public hoist. All shower rooms were upgraded during FY15-16, and funding for restroom doors was budgeted in FY16. The equipment used for the shower doors was highly proprietary and the vendor has since retired. The next phase of the project will involve circulating a Request for Quotations for compatible equipment for the restroom doors and dock gates and is anticipated for completion in FY18.

***Appendix C***  
***Index of Non-Funded Projects***

## **Non-Funded Projects List FY18**

### ***FEMA Hazard Mitigation Grant Application-Arana Gulch Sediment Reduction Measures***

Estimated Cost: \$25,000

Funding Source(s): Federal Emergency Management Agency Hazard Mitigation Grant  
Program

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.

***Appendix D***  
***Proposed Projects for FY18***



### **Piling Replacement Project**

This recurring project provides funding for replacement of pilings throughout the harbor. For FY18, funding is needed to supplement the project fund balance in order to bid a larger project. Pilings to be replaced include but are not limited to the piling at AA dock needed in order to repair and reopen the dock, and replacement of damaged and missing piles.

#### Recommended Funding

FY18 - \$ 90,000  
 FY18 - \$ 65,000  
 FY19 - \$ 65,000  
 FY20 - \$ 65,000  
 FY21 - \$ 65,000



### **West Side Seawall – Feasibility Analysis & Preliminary Engineering**

The seawall underneath Aldo’s Restaurant was constructed in the early 1960’s as part of the original harbor construction. During FY16, temporary repairs and a monitoring system were funded and installed. In FY17, the temporary repairs failed and the restaurant was closed and relocated to the westside lawn. This project will fund detailed design work, public outreach and permitting for a replacement seawall to stabilize the adjacent embankment and accommodate a new restaurant meeting current codes and standards. Funding is anticipated through a cost sharing arrangement with the restaurant operators.

#### Recommended Funding

FY18 - \$ 200,000  
 FY19 - \$ 1,600,000  
 FY20 - \$ 0  
 FY21 - \$ 0  
 FY22 - \$ 0





### **Restroom Building Rehabilitation**

Annually, projects will be planned to that extend the useful life of the District's 11 restroom buildings. The FY18 project includes funding to replace light fixtures in all restroom buildings and other minor maintenance.

#### Recommended Funding

FY18 - \$ 10,000

FY19 - \$ 28,000

FY20 - \$ 22,000

FY21 - \$ 30,000

FY22 - \$ 25,000



### **Walton Lighthouse Repainting**

This project involves repairing minor spalling of the concrete surface and repainting of the lighthouse building to prolong its life and improve its appearance.

#### Recommended Funding

FY18 - \$ 15,000

FY19 - \$ 0

FY20 - \$ 0

FY21 - \$ 0

FY22 - \$ 0



### **Westside Walkway Retaining Wall & Railing**

This project will involve reconstructing the low timber retaining wall and wooden hand railing adjacent to the walkway from AA dock to the sidewalk along Atlantic Avenue.

#### Recommended Funding

FY18 - \$ 9,000

FY19 - \$ 0

FY20 - \$ 0

FY21 - \$ 0

FY22 - \$ 0



### **Aeration System Upgrade Project**

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 or procurement of new aerators to serve as backups for long-term aeration needs.

#### Recommended Funding

FY18 - \$ 10,000

FY19 - \$ 13,000

FY20 - \$ 10,000

FY21 - \$ 10,000

FY22 - \$ 10,000



### **Twin Lakes Beachfront Improvements**

The County of Santa Cruz anticipates rebidding the Twin Lakes Beachfront Improvements project during 2016. A portion of the project is constructed on Port District property. Construction will impact on the locations of the lifeguard and monitoring tower and utility services. Depending on the schedule, construction may be concurrent with dredging operations and impact the available area for tractor operations, pipes and monitoring.

Funding is proposed for an engineering firm to provide intermittent site superintendent and/or inspection services to ensure coordination between the County's contractor and Port District operations.

#### Recommended Funding

FY17 - \$ 10,000

FY18 - \$ 0

FY19 - \$ 0

FY20 - \$ 0

FY21 - \$ 0



## **Notes**

## **Notes**

***APPENDIX F***

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Account	Description	YTD	FY17 BUDGET	FY17 PROJXN	FY18 BUDGET
<b>OPERATING INCOME</b>					
4000	Slip Rent Permanent	\$3,144,292	\$4,200,000	\$4,190,000	\$4,273,800
4002	Slip Rent Visitors	\$89,723	\$100,000	\$102,000	\$65,000
4003	Annual Slip Rent Discount	(\$1,262)	(\$1,000)	(\$1,500)	(\$1,000)
4006	Tenant Concession Rent	\$1,270,621	\$1,473,696	\$1,590,000	\$1,650,000
4008	Misc. Tenant Rent (Sewer)	\$45,216	\$75,000	\$60,000	\$63,000
4010	Launch Fees	\$60,486	\$110,000	\$72,000	\$110,000
4012	Liveaboard	\$52,050	\$70,000	\$68,000	\$70,000
4014	Catamaran Storage	\$15,275	\$15,000	\$19,000	\$17,340
4016	North Harbor Dry Storage	\$123,852	\$150,000	\$165,000	\$153,000
4018	7th Ave Dry Storage	\$76,279	\$95,000	\$100,000	\$102,000
4020	Waiting List	\$1,952	\$90,000	\$90,000	\$90,000
4024	Slip Leave Option	(\$250)	\$500	\$0	\$500
4026	Partnership Fees	\$32,727	\$36,000	\$42,000	\$40,800
4028	Sublease Fees	\$15,317	\$16,000	\$18,000	\$16,320
4030	Variable/Utility Fees	\$134,700	\$180,000	\$175,000	\$178,500
4032	Late Fees	\$40,141	\$50,000	\$50,000	\$45,000
4034	Electrolysis Fees	\$6,162	\$6,000	\$7,500	\$6,000
4036	Citations	\$72,378	\$75,000	\$84,000	\$80,000
4040	Credit Card Convenience Charges	\$6,429	\$7,000	\$8,000	\$8,000
4100	Parking - Concession Lot	\$332,483	\$500,000	\$405,000	\$725,000
4102	Parking - Launch Area	\$57,922		\$64,000	
4104	Parking - Westside	\$84,608		\$90,000	
4118	Meter Permits & Coin	\$139,270		\$175,000	
4120	Slip Renter Parking Permits	\$6,220	\$10,000	\$10,000	\$10,000
4122	RV Parking	\$134,918	\$130,000	\$150,000	\$150,000
4200	Fuel Sales Gasoline	\$141,253	\$230,000	\$170,000	\$230,000
4202	Fuel Sales Diesel	\$181,382	\$250,000	\$230,000	\$250,000
4204	Fuel Service Call Back Charges		\$100	\$0	\$0
4210	Wash Rack	\$7,238	\$11,000	\$8,000	\$11,000
4220	Boatyard Retail	\$10,637	\$10,000	\$12,000	\$10,000
4225	Boatyard Labor		\$1,000	\$0	\$1,000
4230	Boatyard Rental	\$2,635	\$2,000	\$3,000	\$3,000
4235	Boatyard Misc.	\$26,490	\$25,000	\$37,000	\$30,000
4240	Lay Days/Storage	\$63,347	\$65,000	\$73,000	\$70,000
4245	Vessel Haulout	\$85,062	\$90,000	\$100,000	\$100,000
<b>OPERATING INCOME</b>		<b>\$6,459,553</b>	<b>\$8,072,296</b>	<b>\$8,366,000</b>	<b>\$8,558,260</b>
<b>EXPENSE SUMMARY BY PROGRAM</b>					
	Administrative Services (110)	\$515,763	\$788,248	\$673,703	\$756,828
	Finance & Purchasing (120)	\$134,017	\$193,214	\$173,485	\$179,467
	Property Management (130)	\$191,885	\$445,836	\$366,495	\$452,854
	Environmental & Permitting (140)	\$117,776	\$242,060	\$150,449	\$209,505
	Port Commission Support (190)	\$34,425	\$50,487	\$45,228	\$51,255
	Harbor Patrol (210)	\$437,623	\$570,011	\$566,245	\$606,638
	Marina Management (220)	\$324,943	\$321,320	\$459,161	\$429,070
	Rescue Services (230)	\$93,030	\$78,840	\$113,738	\$92,880
	Parking Services (240)	\$278,627	\$373,948	\$335,209	\$386,077
	Events (250)	\$28,826	\$40,405	\$40,724	\$40,562
	Fuel Services (280)	\$276,068	\$442,356	\$398,475	\$434,450
	Docks, Piers, Marine Structures (310)	\$82,600	\$240,826	\$106,955	\$250,351
	Utilities (320)	\$77,215	\$115,502	\$99,417	\$107,875
	Buildings (330)	\$215,796	\$235,207	\$262,601	\$256,497
	Grounds (340)	\$458,806	\$606,736	\$624,074	\$654,366
	Aeration (350)	\$31,953	\$62,467	\$39,493	\$54,885
	Fishery Support (360)	\$2,548	\$18,976	\$3,134	\$18,250
	Capital Projects (390)	\$293,680	\$507,148	\$485,821	\$471,084
	Dredging Operations (400)	\$787,321	\$1,059,940	\$1,052,312	\$1,135,150
	Boatyard Operations (500)	\$186,761	\$231,548	\$240,731	\$238,097
<b>OPERATING EXPENSES</b>		<b>\$4,569,663</b>	<b>\$6,625,075</b>	<b>\$6,237,451</b>	<b>\$6,826,140</b>
<b>OPERATING PROFIT</b>		<b>\$1,889,889</b>	<b>\$1,447,221</b>	<b>\$2,128,549</b>	<b>\$1,732,120</b>

Account	Description	YTD	FY17 BUDGET	FY17 PROJXN	FY18 BUDGET
<b>NON OPERATING INCOME/(EXPENSE)</b>					
4300	Harbor Services Charge		\$10,000	\$5,000	\$10,000
4308	Interest Income	\$19,976	\$25,000	\$31,000	\$31,000
4310	Other Income	\$43,637	\$15,000	\$46,000	\$55,000
4350	AGWA Contributions		\$12,000	\$0	\$12,000
4375	USACE Reimbursement	\$371,500	\$0	\$400,000	\$385,000
4404	Grants - Other/Misc.	\$3,747	\$10,000	\$5,000	\$5,000
4406	County Rescue Contribution	\$11,243	\$25,000	\$25,000	\$25,000
4408	Waste Oil Grant		\$10,000	\$10,000	\$12,000
4600	Cash Over/Under	\$59		\$0	\$0
900	Principal Debt Payments	(\$572,294)	(\$964,352)	(\$964,352)	(\$997,454)
Various	Capital Improvement Program	(\$1,719,545)	\$0	\$0	
Various	Capitalized Expenses	(\$150,719)	(\$63,000)	(\$67,851)	
	Contribution to Seabright Replacement (in FY17 budget)		(\$591,000)		
	Contribution to Seabright Replacement 6/10/16			(\$400,000)	
	FY18 Contribution to Dredge Intermediate			(\$290,000)	(\$200,000)
	FY18 Contribution to CIP			(\$500,000)	(\$500,000)
	FY18 Contribution to Reserve Fund			(\$300,000)	(\$300,000)
Various	Depreciation	(\$1,183,871)	\$0		\$0
<b>NET INCOME/(LOSS)</b>		<b>(\$1,286,377)</b>	<b>\$526,869</b>	<b>\$128,346</b>	<b>\$269,666</b>

Account	Description	YTD	FY17 BUDGET	FY17 PROJXN	FY18 BUDGET
<b>ADMINISTRATIVE SERVICES (110)</b>					
100-100-110-0000-5000	Salaries - Regular	\$152,204	\$231,975	\$205,156	\$215,414
100-100-110-0000-5005	Salaries - Overtime	\$611	\$1,000	\$611	\$1,000
100-100-110-0000-5010	Wages - Part Time/Temporary	\$3,442	\$25,000	\$6,358	\$7,500
100-100-110-0000-5020	Salaries - Vacation Pay	\$5,644		\$22,576	\$16,000
100-100-110-0000-5025	Salaries - Holiday Pay	\$69		\$69	\$0
100-100-110-0000-5030	Salaries - Sick Pay	\$315		\$477	\$0
100-100-110-0000-5055	Unemployment Insurance (SUI)	\$739	\$8,495	\$2,601	\$2,653
100-100-110-0000-5060	FICA Medicare/Social Security	\$11,135	\$13,221	\$14,878	\$15,176
100-100-110-0000-5075	Auto Allowance	\$750	\$3,000	\$750	\$765
100-100-110-0000-5105	Workers' Compensation	\$3,236	\$4,771	\$3,236	\$3,301
100-100-110-0000-5110	CalPERS Employer Share	\$18,206	\$35,319	\$23,494	\$23,964
100-100-110-0000-5112	CalPERS Unfunded Liability	\$11,418	\$20,615	\$16,504	\$16,834
100-100-110-0000-5115	Health Insurance	\$25,498	\$31,883	\$35,816	\$36,532
100-100-110-0000-5120	Dental Insurance	\$1,027	\$1,819	\$1,439	\$1,468
100-100-110-0000-5125	Long Term Disability/Life/AD&D	\$163	\$220	\$217	\$221
100-100-110-0000-5140	Retiree Medical Contribution	\$3,750	\$5,000	\$5,000	\$5,200
100-100-110-0000-5200	Printing & Newsletter	\$6,248	\$15,500	\$8,909	\$14,000
100-100-110-0000-5202	Legal Notices		\$1,500		\$1,000
100-100-110-0000-5204	Advertising	\$2,603	\$5,000	\$2,828	\$5,000
100-100-110-0000-5206	Postage	\$5,882	\$14,000	\$7,144	\$12,000
100-100-110-0000-5208	Promotional Expense	\$1,580	\$5,000	\$1,622	\$6,000
100-100-110-0000-5214	Office Supplies	\$10,260	\$15,000	\$8,663	\$13,000
100-100-110-0000-5217	Supplies	\$361	\$1,000	\$473	\$1,000
100-100-110-0000-5240	Miscellaneous Employee Training	\$619	\$1,500	\$619	\$1,000
100-100-110-0000-5242	Pre-Employment Physicals	\$355	\$1,500	\$355	\$1,000
100-100-110-0000-5256	Equipment Rental		\$1,000		\$1,000
100-100-110-0000-5262	Insurance Premiums	\$673	\$14,100	\$673	\$20,000
100-100-110-0000-5264	Insurance Claims	\$10,652	\$5,000	\$10,652	\$6,000
100-100-110-0000-5266	Memberships, Dues, Subscriptions	\$8,679	\$11,000	\$10,254	\$10,000
100-100-110-0000-5268	Meetings & Training	\$1,927	\$7,500	\$1,927	\$5,000
100-100-110-0000-5270	Books	\$228	\$300	\$228	\$300
100-100-110-0000-5282	Bank Service Charges	\$18,972	\$15,000	\$25,036	\$26,000
100-100-110-0000-5284	Credit Card Fees	\$9,258	\$20,000	\$11,963	\$15,000
100-100-110-0000-5286	Data Storage	\$2,025	\$4,000	\$6,750	\$3,000
100-100-110-0000-5288	Employee Recognition	\$2,593	\$3,000	\$2,709	\$3,000
100-100-110-0000-5290	Miscellaneous Expenses	\$489	\$1,000	\$489	\$1,000
100-100-110-0000-5296	Election Expense	\$51,030	\$51,030	\$51,030	\$60,000
100-100-110-0000-5298	Interest Expense	\$209	\$1,000	\$209	\$500
100-100-110-0000-5310	Telephone & Alarms	\$23,582	\$30,000	\$33,647	\$30,000
100-100-110-0000-5415	Miscellaneous Professional Services	\$9,300	\$20,000	\$11,700	\$15,000
100-100-110-0000-5416	Legal Consultation	\$50,155	\$50,000	\$72,633	\$50,000
100-100-110-0000-5420	Technical Services	\$4,619	\$20,000	\$4,795	\$20,000
100-100-110-0000-5425	Contract Services	\$7,700	\$7,000	\$8,074	\$12,000
100-100-110-0000-5450	Other Services	\$14	\$13,000	\$14	\$10,000
100-100-110-0000-5460	Accounting & Auditing	\$0		(\$176)	\$0
100-100-110-0000-5465	Software License & Application	\$6,769	\$22,000	\$6,793	\$20,000
100-100-110-0000-5470	LAFCO Assessment	\$10,837	\$11,000	\$10,837	\$12,000
100-100-110-0000-5500	Mileage Reimbursement	\$208	\$1,000	\$208	\$1,000
100-100-110-0000-5510	Meetings & Seminars	\$2,975	\$3,000	\$2,975	\$3,000
100-100-110-0000-5694	Office Equipment R&M	\$15,453	\$20,000	\$17,978	\$20,000
100-100-110-0000-5698	Equipment/Equipment R&M	\$9,147	\$15,000	\$10,354	\$13,000
100-100-110-0000-5900	Tsunami - Salaries	\$2,000		\$2,000	
100-100-110-0000-5902	Tsunami - FICA SS/MED	\$153		\$153	
<b>TOTAL ADMINISTRATIVE SERVICES</b>		<b>\$515,763</b>	<b>\$788,248</b>	<b>\$673,703</b>	<b>\$756,828</b>

Account	Description	YTD	FY17 BUDGET	FY17 PROJXN	FY18 BUDGET
<b>FINANCE &amp; PURCHASING (120)</b>					
100-100-120-0000-5000	Salaries - Regular	\$58,727	\$85,550	\$80,361	\$86,000
100-100-120-0000-5005	Salaries - Overtime	\$70	\$1,000	\$70	\$1,000
100-100-120-0000-5020	Salaries - Vacation Pay	\$2,067		\$2,067	\$0
100-100-120-0000-5055	Unemployment Insurance (SUI)	\$240	\$1,300	\$958	\$977
100-100-120-0000-5060	FICA Medicare/Social Security	\$4,623	\$7,310	\$6,235	\$6,359
100-100-120-0000-5105	Workers' Compensation	\$4,976	\$5,525	\$4,976	\$5,076
100-100-120-0000-5110	CalPERS Employer Share	\$4,736	\$9,555	\$6,112	\$6,234
100-100-120-0000-5112	CalPERS Unfunded Liability	\$2,970	\$5,363	\$4,293	\$4,379
100-100-120-0000-5115	Health Insurance	\$8,666	\$10,462	\$11,713	\$11,947
100-100-120-0000-5120	Dental Insurance	\$856	\$2,708	\$1,200	\$1,224
100-100-120-0000-5125	Long Term Disability/Life/AD&D	\$125	\$91	\$166	\$170
100-100-120-0000-5214	Office Supplies	\$156	\$500	\$156	\$500
100-100-120-0000-5266	Memberships, Dues, Subscriptions		\$500		\$250
100-100-120-0000-5268	Meetings & Training		\$2,000		\$2,000
100-100-120-0000-5270	Books		\$200		\$200
100-100-120-0000-5272	Software		\$500		\$500
100-100-120-0000-5290	Miscellaneous Expenses		\$1,000		\$1,000
100-100-120-0000-5420	Technical Services	\$724	\$2,500	\$724	\$2,500
100-100-120-0000-5460	Accounting & Auditing	\$44,628	\$52,000	\$54,000	\$46,000
100-100-120-0000-5465	Software License & Application	\$400	\$1,000	\$400	\$1,000
100-100-120-0000-5500	Mileage Reimbursement		\$150		\$150
100-100-120-0000-5698	Equipment/Equipment R&M	\$53	\$4,000	\$53	\$2,000
<b>TOTAL FINANCE &amp; PURCHASING</b>		<b>\$134,017</b>	<b>\$193,214</b>	<b>\$173,485</b>	<b>\$179,467</b>
<b>PROPERTY MANAGEMENT (130)</b>					
100-100-130-0000-5000	Salaries - Regular	\$4,551	\$16,549	\$6,287	\$8,200
100-100-130-0000-5055	Unemployment Insurance (SUI)	\$12	\$964	\$50	\$51
100-100-130-0000-5060	FICA Medicare/Social Security	\$329	\$1,189	\$472	\$482
100-100-130-0000-5105	Workers' Compensation	\$771	\$1,244	\$771	\$787
100-100-130-0000-5110	CalPERS Employer Share	\$1,396	\$2,955	\$1,802	\$1,838
100-100-130-0000-5112	CalPERS Unfunded Liability	\$876	\$1,581	\$1,266	\$1,291
100-100-130-0000-5115	Health Insurance	\$1,081	\$1,430	\$1,534	\$1,565
100-100-130-0000-5120	Dental Insurance	\$342	\$119	\$480	\$489
100-100-130-0000-5125	Long Term Disability/Life/AD&D	\$75	\$55	\$100	\$102
100-100-130-0000-5204	Advertising	\$737	\$2,000	\$1,634	\$1,800
100-100-130-0000-5262	Insurance Premiums	\$12,715	\$136,500	\$136,500	\$125,000
100-100-130-0000-5268	Meetings & Training	\$125	\$750	\$125	\$750
100-100-130-0000-5290	Miscellaneous Expenses	\$1,594	\$4,000	\$1,594	\$4,000
100-100-130-0000-5300	Gas & Electricity	\$51,683	\$68,000	\$72,234	\$75,000
100-100-130-0000-5305	Water, Sewer & Garbage	\$101,253	\$135,000	\$124,949	\$140,000
100-100-130-0000-5310	Telephone & Alarms	\$5,513	\$7,500	\$7,866	\$7,500
100-100-130-0000-5315	Sanitary Dist Charges	\$8,831	\$65,000	\$8,831	\$83,000
100-100-130-0000-5416	Legal Consultation		\$1,000	\$0	\$1,000
<b>TOTAL PROPERTY MANAGEMENT</b>		<b>\$191,885</b>	<b>\$445,836</b>	<b>\$366,495</b>	<b>\$452,854</b>

Account	Description	YTD	FY17 BUDGET	FY17 PROJXN	FY18 BUDGET
<b>ENVIRONMENTAL &amp; PERMITTING (140)</b>					
100-100-140-0000-5000	Salaries - Regular	\$13,556	\$25,317	\$19,592	\$19,984
100-100-140-0000-5005	Salaries - Overtime	\$2,217	\$208	\$3,487	\$1,000
100-100-140-0000-5010	Wages - Part Time/Temporary	\$26,768	\$46,000	\$43,065	\$45,000
100-100-140-0000-5020	Salaries - Vacation Pay		\$2,500		\$0
100-100-140-0000-5055	Unemployment Insurance (SUI)	\$803	\$4,154	\$1,586	\$1,618
100-100-140-0000-5060	FICA Medicare/Social Security	\$3,254	\$5,125	\$5,060	\$5,161
100-100-140-0000-5105	Workers' Compensation	\$1,063	\$1,616	\$1,063	\$1,084
100-100-140-0000-5110	CalPERS Employer Share	\$1,985	\$3,963	\$2,561	\$2,613
100-100-140-0000-5112	CalPERS Unfunded Liability	\$1,245	\$2,248	\$1,799	\$1,835
100-100-140-0000-5115	Health Insurance	\$2,665	\$4,157	\$3,602	\$3,674
100-100-140-0000-5120	Dental Insurance	\$513	\$1,020	\$720	\$734
100-100-140-0000-5125	Long Term Disability/Life/AD&D	\$75	\$52	\$100	\$102
100-100-140-0000-5217	Supplies	\$269	\$1,000	\$269	\$1,000
100-100-140-0000-5235	Vehicle & Equipment Fuel	\$288	\$1,000	\$456	\$1,000
100-100-140-0000-5268	Meetings & Training	\$2,266	\$1,000	\$2,266	\$2,000
100-100-140-0000-5276	Permit Fees	\$4,534	\$10,000	\$6,137	\$8,000
100-100-140-0000-5292	Uniform Cleaning/Laundry		\$500	\$0	\$500
100-100-140-0000-5420	Technical Services	\$48,520	\$100,000	\$48,520	\$90,000
100-100-140-0000-5455	AGWA		\$20,000	\$0	\$12,000
100-100-140-0000-5500	Mileage Reimbursement	\$277	\$500	\$277	\$500
100-100-140-0000-5625	Signage	\$11	\$200	\$11	\$200
100-100-140-0000-5665	Vehicle Maintenance	\$725	\$1,500	\$725	\$1,500
100-100-140-0000-5696	Permits & Inspections	\$2,928	\$2,500	\$3,659	\$2,500
100-100-140-0000-5698	Equipment/Equipment R&M	\$3,815	\$7,500	\$5,495	\$7,500
	<b>TOTAL ENVIRONMENTAL &amp; PERMITTING</b>	<b>\$117,776</b>	<b>\$242,060</b>	<b>\$150,449</b>	<b>\$209,505</b>
<b>PORT COMMISSION SUPPORT (190)</b>					
100-100-190-0000-5000	Salaries - Regular	\$21,077	\$24,175	\$27,260	\$25,000
100-100-190-0000-5005	Salaries - Overtime	\$670	\$1,500	\$670	\$1,000
100-100-190-0000-5010	Wages - Part Time/Temporary	\$1,003		\$1,705	\$2,000
100-100-190-0000-5055	Unemployment Insurance (SUI)	\$45	\$8	\$127	\$129
100-100-190-0000-5060	FICA Medicare/Social Security	\$1,536	\$1,931	\$1,911	\$1,949
100-100-190-0000-5105	Workers' Compensation	\$1,176	\$925	\$1,176	\$1,199
100-100-190-0000-5110	CalPERS Employer Share	\$2,122	\$4,521	\$2,738	\$2,793
100-100-190-0000-5112	CalPERS Unfunded Liability	\$1,331	\$2,403	\$1,923	\$1,962
100-100-190-0000-5115	Health Insurance	\$3,564	\$4,251	\$4,832	\$4,929
100-100-190-0000-5120	Dental Insurance	\$342	\$491	\$480	\$489
100-100-190-0000-5125	Long Term Disability/Life/AD&D	\$150	\$182	\$200	\$204
100-100-190-0000-5200	Printing & Newsletter		\$500		\$500
100-100-190-0000-5214	Office Supplies	\$444	\$500	\$855	\$500
100-100-190-0000-5217	Supplies		\$1,000		\$500
100-100-190-0000-5268	Meetings & Training	\$877	\$6,000	\$1,222	\$6,000
100-100-190-0000-5270	Books		\$100		\$100
100-100-190-0000-5290	Miscellaneous Expenses	\$75	\$1,000	\$75	\$1,000
100-100-190-0000-5294	Commission Expenses	\$13	\$1,000	\$54	\$1,000
	<b>TOTAL PORT COMMISSION SUPPORT</b>	<b>\$34,425</b>	<b>\$50,487</b>	<b>\$45,228</b>	<b>\$51,255</b>



Account	Description	YTD	FY17 BUDGET	FY17 PROJXN	FY18 BUDGET
<b>HARBOR PATROL (210)</b>					
100-200-210-0000-5000	Salaries - Regular	\$192,734	\$285,000	\$258,603	\$275,000
100-200-210-0000-5005	Salaries - Overtime	\$11,542	\$10,000	\$15,610	\$15,000
100-200-210-0000-5010	Wages - Part Time/Temporary	\$12,219	\$15,000	\$14,947	\$15,000
100-200-210-0000-5020	Salaries - Vacation Pay	\$7,279	\$1,000	\$13,448	\$0
100-200-210-0000-5025	Salaries - Holiday Pay	\$4,415	\$5,000	\$7,156	\$5,000
100-200-210-0000-5040	Salaries - Call Back	\$1,273	\$1,000	\$1,273	\$1,500
100-200-210-0000-5045	Salaries - Call Ready	\$2,539	\$3,000	\$3,056	\$3,500
100-200-210-0000-5050	Salaries - Night Differential	\$964	\$2,200	\$1,225	\$2,000
100-200-210-0000-5055	Unemployment Insurance (SUI)	\$1,953	\$4,200	\$4,982	\$5,082
100-200-210-0000-5060	FICA Medicare/Social Security	\$17,507	\$24,200	\$23,759	\$24,234
100-200-210-0000-5100	Uniform Allowance	\$3,900	\$8,500	\$3,900	\$6,500
100-200-210-0000-5105	Workers' Compensation	\$15,870	\$13,000	\$15,870	\$16,187
100-200-210-0000-5110	CalPERS Employer Share	\$24,681	\$40,000	\$31,850	\$42,000
100-200-210-0000-5112	CalPERS Unfunded Liability	\$15,479	\$23,000	\$22,373	\$22,821
100-200-210-0000-5115	Health Insurance	\$36,426	\$35,484	\$52,796	\$53,852
100-200-210-0000-5120	Dental Insurance	\$2,738	\$3,777	\$3,838	\$3,915
100-200-210-0000-5125	Long Term Disability/Life/AD&D	\$752	\$650	\$1,002	\$1,023
100-200-210-0000-5140	Retiree Medical Contribution	\$3,750	\$5,000	\$5,000	\$5,200
100-200-210-0000-5217	Supplies	\$2,119	\$3,000	\$2,505	\$2,500
100-200-210-0000-5218	Tools	\$675	\$1,000	\$675	\$1,000
100-200-210-0000-5220	Harbor Patrol Supplies	\$3,675	\$5,000	\$3,675	\$5,500
100-200-210-0000-5224	Almar Maintenance	\$5	\$1,000	\$5	\$1,000
100-200-210-0000-5226	Boat Fuel - Almar	\$2,617	\$3,000	\$3,237	\$2,000
100-200-210-0000-5228	Boat Fuel - HBI		\$1,000		\$1,000
100-200-210-0000-5234	Boat Fuel - Dauntless	\$49		\$49	\$0
100-200-210-0000-5235	Vehicle & Equipment Fuel	\$5,368	\$6,000	\$7,927	\$4,000
100-200-210-0000-5236	Harbor Patrol Training	\$3,984	\$12,000	\$3,984	\$12,000
100-200-210-0000-5238	Harbor Patrol Misc. Expense	\$957	\$4,000	\$1,347	\$2,000
100-200-210-0000-5244	Background Investigations	\$2,792	\$5,000	\$2,792	\$3,000
100-200-210-0000-5262	Insurance Premiums	\$1,773	\$6,500	\$1,773	\$6,825
100-200-210-0000-5278	Booking Fees	\$443	\$1,000	\$443	\$1,000
100-200-210-0000-5415	Miscellaneous Professional Services	\$7,844	\$5,000	\$7,844	\$5,000
100-200-210-0000-5450	Other Services (FIRST ALARM)	\$43,103	\$30,000	\$43,103	\$55,000
100-200-210-0000-5500	Mileage Reimbursement	\$616	\$1,000	\$616	\$1,000
100-200-210-0000-5510	Meetings & Seminars	\$350	\$500	\$350	\$500
100-200-210-0000-5665	Vehicle Maintenance	\$3,470	\$3,000	\$3,470	\$3,000
100-200-210-0000-5692	Communications Maintenance	\$1,763	\$2,000	\$1,763	\$2,500
100-200-210-0000-6100	Capitalized Equip. Xfer 1100	\$49,851	\$45,000	\$49,851	
	<b>TOTAL HARBOR PATROL</b>	<b>\$437,623</b>	<b>\$570,011</b>	<b>\$566,245</b>	<b>\$606,638</b>

Account	Description	YTD	FY17 BUDGET	FY17 PROJXN	FY18 BUDGET
<b>MARINA MANAGEMENT (220)</b>					
100-200-220-0000-5000	Salaries - Regular	\$174,964	\$150,000	\$234,757	\$239,452
100-200-220-0000-5005	Salaries - Overtime	\$1,346	\$1,500	\$1,404	\$1,500
100-200-220-0000-5010	Wages - Part Time/Temporary	\$23,483	\$18,000	\$29,412	\$10,000
100-200-220-0000-5015	Salaries - Comp. Time	\$629		\$2,517	\$0
100-200-220-0000-5025	Salaries - Holiday Pay	\$326	\$1,000	\$1,303	\$1,000
100-200-220-0000-5030	Salaries - Sick Pay	\$24		\$24	\$0
100-200-220-0000-5045	Salaries - Call Ready	\$47	\$1,000	\$47	\$0
100-200-220-0000-5050	Salaries - Night Differential		\$2,000		\$0
100-200-220-0000-5055	Unemployment Insurance (SUI)	\$1,815	\$6,500	\$4,463	\$5,000
100-200-220-0000-5060	FICA Medicare/Social Security	\$15,979	\$12,000	\$22,220	\$22,665
100-200-220-0000-5100	Uniform Allowance	\$100		\$100	\$0
100-200-220-0000-5105	Workers' Compensation	\$11,721	\$10,020	\$11,721	\$11,956
100-200-220-0000-5110	CalPERS Employer Share	\$24,462	\$32,000	\$31,567	\$32,198
100-200-220-0000-5112	CalPERS Unfunded Liability	\$15,341	\$25,000	\$22,175	\$22,618
100-200-220-0000-5115	Health Insurance	\$27,924	\$22,000	\$39,700	\$40,494
100-200-220-0000-5120	Dental Insurance	\$2,738	\$3,000	\$3,838	\$3,915
100-200-220-0000-5125	Long Term Disability/Life/AD&D	\$2,113	\$2,100	\$2,815	\$2,872
100-200-220-0000-5140	Retiree Medical Contribution	\$3,750	\$5,000	\$5,000	\$5,200
100-200-220-0000-5204	Advertising		\$500		\$0
100-200-220-0000-5217	Supplies	\$1,390	\$2,500	\$3,358	\$2,500
100-200-220-0000-5222	HBI Maintenance	\$2,371	\$2,000	\$2,371	\$2,000
100-200-220-0000-5224	Almar Maintenance	\$3,518	\$2,500	\$8,769	\$2,500
100-200-220-0000-5228	Boat Fuel - HBI		\$1,000		\$1,000
100-200-220-0000-5279	Bad Debt Expense	\$261	\$12,000	\$20,000	\$15,000
100-200-220-0000-5280	Lien Sale Expenses	\$7,994	\$5,000	\$8,954	\$5,000
100-200-220-0000-5308	Hazmat Disposal		\$500		\$0
100-200-220-0000-5465	Software License & Application	\$2,647	\$3,000	\$2,647	\$2,000
100-200-220-0000-5500	Mileage Reimbursement		\$200		\$200
100-200-220-0000-5694	Office Equipment R&M		\$1,000	\$0	\$0
<b>TOTAL MARINA MANAGEMENT</b>		<b>\$324,943</b>	<b>\$321,320</b>	<b>\$459,161</b>	<b>\$429,070</b>
<b>RESCUE SERVICES (230)</b>					
100-200-230-0000-5000	Salaries - Regular	\$11,594	\$16,000	\$13,678	\$16,000
100-200-230-0000-5005	Salaries - Overtime	\$1,994	\$2,000	\$1,994	\$3,000
100-200-230-0000-5010	Wages - Part Time/Temporary	\$360	\$10,000	\$360	\$1,000
100-200-230-0000-5040	Salaries - Call Back	\$1,112	\$1,000	\$1,837	\$2,000
100-200-230-0000-5045	Salaries - Call Ready	\$11,299	\$6,500	\$15,319	\$15,626
100-200-230-0000-5050	Salaries - Night Differential	\$4		\$4	\$0
100-200-230-0000-5055	Unemployment Insurance (SUI)	\$91	\$1,769	\$299	\$305
100-200-230-0000-5060	FICA Medicare/Social Security	\$2,018	\$2,183	\$2,541	\$2,592
100-200-230-0000-5105	Workers' Compensation	\$1,562	\$2,282	\$1,562	\$1,593
100-200-230-0000-5110	CalPERS Employer Share	\$1,492	\$5,320	\$1,925	\$1,964
100-200-230-0000-5112	CalPERS Unfunded Liability	\$936	\$1,690	\$1,353	\$1,500
100-200-230-0000-5115	Health Insurance	\$4,008	\$4,796	\$5,410	\$5,518
100-200-230-0000-5120	Dental Insurance	\$685	\$1,000	\$960	\$979
100-200-230-0000-5125	Long Term Disability/Life/AD&D	\$150	\$200	\$200	\$204
100-200-230-0000-5212	Safety Supplies	\$1,990	\$500	\$1,990	\$500
100-200-230-0000-5217	Supplies	\$103	\$100	\$103	\$100
100-200-230-0000-5221	Safety Boat Maintenance	\$1,450	\$500	\$2,741	\$500
100-200-230-0000-5222	HBI Maintenance	\$1,675	\$2,000	\$1,675	\$2,000
100-200-230-0000-5224	Almar Maintenance	\$41,487	\$2,500	\$41,487	\$2,500
100-200-230-0000-5226	Boat Fuel - Almar	\$1,309	\$1,000	\$1,619	\$1,000
100-200-230-0000-5228	Boat Fuel - HBI	\$0	\$1,000	\$0	\$1,000
100-200-230-0000-5236	Harbor Patrol Training	\$7,190	\$10,000	\$16,160	\$10,000
100-200-230-0000-5238	Harbor Patrol Miscellaneous Expense	\$523	\$1,000	\$523	\$1,000
100-200-230-0000-5262	Insurance Premiums	\$0	\$5,500	\$0	\$5,500
100-200-230-0000-5425	Contract Services (new line)				\$16,500
<b>TOTAL RESCUE SERVICES</b>		<b>\$93,030</b>	<b>\$78,840</b>	<b>\$113,738</b>	<b>\$92,880</b>

Account	Description	YTD	FY17 BUDGET	FY17 PROJXN	FY18 BUDGET
<b>PARKING SERVICES (240)</b>					
100-200-240-0000-5000	Salaries - Regular	\$28,993	\$80,000	\$41,964	\$80,000
100-200-240-0000-5005	Salaries - Overtime	\$2,202	\$1,000	\$2,774	\$1,000
100-200-240-0000-5010	Wages - Part Time/Temporary	\$129,205	\$140,000	\$150,053	\$155,000
100-200-240-0000-5020	Salaries - Vacation Pay	\$320		\$320	\$0
100-200-240-0000-5025	Salaries - Holiday Pay	\$177		\$177	\$0
100-200-240-0000-5030	Salaries - Sick Pay	\$1,138	\$1,000	\$2,089	\$1,000
100-200-240-0000-5055	Unemployment Insurance (SUI)	\$5,237	\$7,655	\$6,602	\$6,734
100-200-240-0000-5060	FICA Medicare/Social Security	\$12,585	\$12,492	\$15,349	\$15,656
100-200-240-0000-5105	Workers' Compensation	\$9,087	\$11,250	\$9,087	\$9,269
100-200-240-0000-5110	CalPERS Employer Share	\$6,050	\$14,300	\$7,808	\$7,964
100-200-240-0000-5112	CalPERS Unfunded Liability	\$3,795	\$6,851	\$5,485	\$5,594
100-200-240-0000-5115	Health Insurance	\$9,506	\$12,000	\$13,120	\$13,382
100-200-240-0000-5120	Dental Insurance	\$1,027	\$1,500	\$1,439	\$1,468
100-200-240-0000-5125	Long Term Disability/Life/AD&D	\$301	\$500	\$401	\$409
100-200-240-0000-5212	Safety Supplies	\$102	\$500	\$102	\$500
100-200-240-0000-5217	Supplies	\$4,074	\$15,000	\$4,270	\$10,000
100-200-240-0000-5218	Tools	\$25		\$25	100
100-200-240-0000-5231	Boat Fuel - Free Ride	\$262	\$1,000	\$262	\$1,000
100-200-240-0000-5235	Vehicle & Equipment Fuel	\$1,671	\$3,000	\$1,932	\$3,000
100-200-240-0000-5240	Miscellaneous Employee Training	\$1,494		\$1,494	\$500
100-200-240-0000-5245	Fuel Dock Gasoline	(\$561)		(\$561)	
100-200-240-0000-5246	Fuel Dock Diesel	(\$561)		(\$561)	
100-200-240-0000-5254	Rent & Leases	\$4,500	\$8,400	\$4,500	\$3,500
100-200-240-0000-5272	Software	\$160	\$1,000	\$639	\$1,000
100-200-240-0000-5284	Credit Card Fees	\$9,248	\$7,500	\$10,947	\$12,000
100-200-240-0000-5292	Uniform Cleaning/Laundry		\$1,500		\$500
100-200-240-0000-5425	Contract Services	\$3,619	\$4,000	\$4,951	\$4,000
100-200-240-0000-5450	Other Services	\$20,193	\$25,000	\$25,418	\$25,000
100-200-240-0000-5465	Software License & Application		\$2,000		\$1,500
100-200-240-0000-5610	Water Taxi Maintenance	\$6,291	\$3,500	\$6,291	\$3,500
100-200-240-0000-5625	Signage	\$1,032	\$1,000	\$1,032	\$1,000
100-200-240-0000-5635	Parking Meters R&M	\$1,026	\$2,000	\$1,371	\$1,500
100-200-240-0000-5665	Vehicle Maintenance	\$2,334	\$5,000	\$2,334	\$5,000
100-200-240-0000-5698	Equipment/Equipment R&M	\$14,095	\$5,000	\$14,095	\$15,000
<b>TOTAL PARKING SERVICES</b>		<b>\$278,627</b>	<b>\$373,948</b>	<b>\$335,209</b>	<b>\$386,077</b>

Account	Description	YTD	FY17 BUDGET	FY17 PROJXN	FY18 BUDGET
<b>EVENTS (250)</b>					
100-200-250-0000-5000	Salaries - Regular	\$7,052	\$10,000	\$11,405	\$12,000
100-200-250-0000-5005	Salaries - Overtime	\$1,459	\$3,000	\$3,140	\$3,000
100-200-250-0000-5010	Wages - Part Time/Temporary	\$3,969	\$5,000	\$4,845	\$5,000
100-200-250-0000-5055	Unemployment Insurance (SUI)	\$31	\$2,500	\$67	\$69
100-200-250-0000-5060	FICA Medicare/Social Security	\$705	\$600	\$1,182	\$1,206
100-200-250-0000-5105	Workers' Compensation	\$1,439	\$2,000	\$1,439	\$1,468
100-200-250-0000-5110	CalPERS Employer Share	\$1,519	\$2,500	\$1,961	\$2,000
100-200-250-0000-5112	CalPERS Unfunded Liability	\$953	\$1,721	\$1,377	\$1,405
100-200-250-0000-5115	Health Insurance	\$3,554	\$4,884	\$4,732	\$4,827
100-200-250-0000-5120	Dental Insurance	\$685	\$1,000	\$960	\$979
100-200-250-0000-5125	Long Term Disability/Life/AD&D	\$301	\$200	\$401	\$409
100-200-250-0000-5217	Supplies	\$5,688	\$3,000	\$5,861	\$4,200
100-200-250-0000-5256	Equipment Rental		\$1,000		\$1,000
100-200-250-0000-5290	Misc. Expenses	\$1,471	\$2,000	\$3,354	\$2,000
100-200-250-0000-5625	Signage		\$1,000	\$0	\$1,000
	<b>TOTAL EVENTS</b>	<b>\$28,826</b>	<b>\$40,405</b>	<b>\$40,724</b>	<b>\$40,562</b>
<b>FUEL SERVICES (280)</b>					
100-200-280-0000-5000	Salaries - Regular	\$786	\$7,500	\$1,452	\$2,000
100-200-280-0000-5005	Salaries - Overtime	\$42	\$1,000	\$99	\$0
100-200-280-0000-5010	Wages - Part Time/Temporary	\$10,616	\$15,000	\$15,408	\$16,000
100-200-280-0000-5055	Unemployment Insurance (SUI)	\$168	\$1,000	\$338	\$345
100-200-280-0000-5060	FICA Medicare/Social Security	\$870	\$1,500	\$1,295	\$1,321
100-200-280-0000-5105	Workers' Compensation	\$894	\$1,000	\$894	\$912
100-200-280-0000-5110	CalPERS Employer Share	\$657	\$1,500	\$848	\$865
100-200-280-0000-5112	CalPERS Unfunded Liability	\$412	\$744	\$596	\$650
100-200-280-0000-5115	Health Insurance	\$824	\$2,112	\$1,136	\$1,159
100-200-280-0000-5120	Dental Insurance	\$171	\$300	\$240	\$245
100-200-280-0000-5125	Long Term Disability/Life/AD&D	\$150	\$200	\$200	\$204
100-200-280-0000-5217	Supplies	\$219	\$300	\$219	\$300
100-200-280-0000-5245	Fuel Dock Gasoline	\$105,532	\$200,000	\$118,186	\$200,000
100-200-280-0000-5246	Fuel Dock Diesel	\$133,954	\$180,000	\$162,560	\$180,000
100-200-280-0000-5250	Fuel Dock Equipment & Supplies	\$534	\$1,500	\$534	\$1,500
100-200-280-0000-5252	Underground Storage Tank Maintenance	\$2,298	\$5,000	\$4,207	\$5,000
100-200-280-0000-5262	Insurance Premiums	\$0	\$5,000	\$0	\$5,250
100-200-280-0000-5276	Permit Fees	\$3,295	\$3,200	\$3,295	\$3,200
100-200-280-0000-5282	Bank Service Charges		\$2,500		\$2,500
100-200-280-0000-5284	Credit Card Fees	\$3,670	\$9,000	\$4,310	\$9,000
100-200-280-0000-5465	Software License & Application	\$3,185	\$1,500	\$3,185	\$1,500
100-200-280-0000-5607	Fueling Equipment R&M	\$7,791	\$2,500	\$79,473	\$2,500
	<b>TOTAL FUEL SERVICES</b>	<b>\$276,068</b>	<b>\$442,356</b>	<b>\$398,475</b>	<b>\$434,450</b>

Account	Description	YTD	FY17 BUDGET	FY17 PROJXN	FY18 BUDGET
<b>DOCKS, PIERS, MARINE STRUCTURES (310)</b>					
100-300-310-0000-5000	Salaries - Regular	\$28,103	\$35,000	\$35,879	\$40,000
100-300-310-0000-5005	Salaries - Overtime	\$102	\$1,000	\$407	\$2,000
100-300-310-0000-5010	Wages - Part Time/Temporary	\$250	\$1,000	\$250	\$1,000
100-300-310-0000-5055	Unemployment Insurance (SUI)	\$97	\$2,000	\$367	\$374
100-300-310-0000-5060	FICA Medicare/Social Security	\$2,338	\$2,600	\$3,149	\$3,212
100-300-310-0000-5105	Workers' Compensation	\$2,737	\$2,000	\$2,737	\$2,792
100-300-310-0000-5110	CalPERS Employer Share	\$3,901	\$8,200	\$5,034	\$5,135
100-300-310-0000-5112	CalPERS Unfunded Liability	\$2,447	\$4,418	\$3,536	\$3,607
100-300-310-0000-5115	Health Insurance	\$7,250	\$8,850	\$9,573	\$9,765
100-300-310-0000-5120	Dental Insurance	\$1,198	\$1,700	\$1,679	\$1,713
100-300-310-0000-5125	Long Term Disability/Life/AD&D	\$150	\$150	\$200	\$204
100-300-310-0000-5140	Retiree Medical Contribution	\$3,750	\$5,000	\$5,000	\$5,200
100-300-310-0000-5212	Safety Supplies	\$39		\$39	200
100-300-310-0000-5214	Office Supplies		\$200		\$200
100-300-310-0000-5217	Supplies	\$1,532	\$5,000	\$1,447	\$5,000
100-300-310-0000-5218	Tools	\$280	\$12,000	\$280	\$12,000
100-300-310-0000-5230	Boat Fuel - Odd Job		\$200		\$200
100-300-310-0000-5235	Vehicle & Equipment Fuel	\$208	\$200	\$208	\$200
100-300-310-0000-5240	Miscellaneous Employee Training		\$5,000		\$5,000
100-300-310-0000-5256	Equipment Rental	\$285	\$1,000	\$285	\$1,000
100-300-310-0000-5262	Insurance Premiums	\$2,428	\$124,808	\$2,428	\$131,048
100-300-310-0000-5268	Meetings & Training	\$825	\$2,000	\$825	\$2,000
100-300-310-0000-5290	Miscellaneous Expenses	\$412	\$500	\$412	\$500
100-300-310-0000-5430	Engineering Services	\$2,660	\$1,000	\$10,640	\$1,000
100-300-310-0000-5605	Piers & Marine Structures R&M	\$7,594	\$5,000	\$7,594	\$5,000
100-300-310-0000-5615	Maintenance Work Boat R&M	\$1,368	\$500	\$1,368	\$500
100-300-310-0000-5620	Paint & Supplies	\$478	\$1,500	\$478	\$1,500
100-300-310-0000-5625	Signage	\$485	\$1,000	\$485	\$1,000
100-300-310-0000-5665	Vehicle Maintenance		\$3,000		\$3,000
100-300-310-0000-5698	Equipment/Equipment R&M	\$11,681	\$5,000	\$12,652	\$5,000
100-300-310-0000-5725	Welding Supplies		\$1,000	\$0	\$1,000
<b>TOTAL DOCKS, PIERS, MARINE STRUCTURES</b>		<b>\$82,600</b>	<b>\$240,826</b>	<b>\$106,955</b>	<b>\$250,351</b>
<b>UTILITIES (320)</b>					
100-300-320-0000-5000	Salaries - Regular	\$33,910	\$55,498	\$48,088	\$49,050
100-300-320-0000-5005	Salaries - Overtime		\$1,000		\$1,000
100-300-320-0000-5040	Salaries - Call Back		\$500		\$0
100-300-320-0000-5045	Salaries - Call Ready		\$100		\$0
100-300-320-0000-5055	Unemployment Insurance (SUI)	\$133	\$300	\$533	\$543
100-300-320-0000-5060	FICA Medicare/Social Security	\$2,650	\$3,500	\$3,770	\$3,845
100-300-320-0000-5105	Workers' Compensation	\$2,371	\$2,200	\$2,371	\$2,418
100-300-320-0000-5110	CalPERS Employer Share	\$3,381	\$6,250	\$4,363	\$4,450
100-300-320-0000-5112	CalPERS Unfunded Liability	\$2,120	\$3,829	\$3,065	\$3,126
100-300-320-0000-5115	Health Insurance	\$7,595	\$9,625	\$10,461	\$10,670
100-300-320-0000-5120	Dental Insurance	\$1,027	\$1,600	\$1,439	\$1,468
100-300-320-0000-5125	Long Term Disability/Life/AD&D	\$150	\$200	\$200	\$204
100-300-320-0000-5140	Retiree Medical Contribution	\$3,750	\$5,000	\$5,000	\$5,200
100-300-320-0000-5212	Safety Supplies		\$500		\$500
100-300-320-0000-5217	Supplies		\$1,000		\$1,000
100-300-320-0000-5240	Miscellaneous Employee Training	\$266	\$5,000	\$266	\$5,000
100-300-320-0000-5290	Miscellaneous Expenses		\$200		\$200
100-300-320-0000-5650	Storm Drain Maintenance	\$437	\$2,200	\$437	\$2,200
100-300-320-0000-5665	Vehicle Maintenance		\$2,000		\$2,000
100-300-320-0000-5670	Utility Maintenance	\$1,807	\$10,000	\$1,807	\$10,000
100-300-320-0000-5698	Equipment/Equipment R&M	\$17,618	\$5,000	\$17,618	\$5,000
<b>TOTAL UTILITIES</b>		<b>\$77,215</b>	<b>\$115,502</b>	<b>\$99,417</b>	<b>\$107,875</b>

Account	Description	YTD	FY17 BUDGET	FY17 PROJXN	FY18 BUDGET
<b>BUILDINGS (330)</b>					
100-300-330-0000-5000	Salaries - Regular	\$34,327	\$38,500	\$36,991	\$38,500
100-300-330-0000-5005	Salaries - Overtime	\$1,462	\$1,000	\$1,567	\$0
100-300-330-0000-5010	Wages - Part Time/Temporary		\$1,000		\$5,000
100-300-330-0000-5020	Salaries - Vacation Pay	\$3,130		\$9,297	\$0
100-300-330-0000-5040	Salaries - Call Back	\$1,934		\$2,187	\$0
100-300-330-0000-5045	Salaries - Call Ready	\$6,240		\$8,503	\$5,000
100-300-330-0000-5055	Unemployment Insurance (SUI)	\$218	\$450	\$870	\$888
100-300-330-0000-5060	FICA Medicare/Social Security	\$3,776	\$3,500	\$5,662	\$5,775
100-300-330-0000-5105	Workers' Compensation	\$2,098	\$2,000	\$2,098	\$2,140
100-300-330-0000-5110	CalPERS Employer Share	\$2,984	\$6,823	\$3,851	\$3,928
100-300-330-0000-5112	CalPERS Unfunded Liability	\$1,872	\$3,379	\$2,705	\$3,200
100-300-330-0000-5115	Health Insurance	\$9,131	\$9,255	\$12,690	\$12,944
100-300-330-0000-5120	Dental Insurance	\$1,027	\$1,500	\$1,439	\$1,468
100-300-330-0000-5125	Long Term Disability/Life/AD&D	\$150	\$100	\$200	\$204
100-300-330-0000-5212	Safety Supplies	\$276	\$500	\$276	\$500
100-300-330-0000-5216	Janitorial Supplies	\$19,478	\$30,000	\$25,593	\$30,000
100-300-330-0000-5217	Supplies	\$625	\$3,000	\$847	\$3,000
100-300-330-0000-5218	Tools	\$362	\$4,500	\$362	\$4,500
100-300-330-0000-5235	Vehicle & Equipment Fuel	\$719	\$3,000	\$719	\$3,000
100-300-330-0000-5240	Miscellaneous Employee Training		\$2,500		\$2,500
100-300-330-0000-5262	Insurance Premiums	\$0	\$15,750	\$0	\$17,500
100-300-330-0000-5266	Memberships, Dues, Subscriptions		\$250		\$250
100-300-330-0000-5268	Meetings & Training		\$1,000		\$1,000
100-300-330-0000-5290	Miscellaneous Expenses	\$1,629	\$200	\$3,200	\$200
100-300-330-0000-5292	Uniform Cleaning/Laundry	\$1,173	\$3,000	\$1,570	\$3,000
100-300-330-0000-5305	Water, Sewer & Garbage	\$22,713	\$28,000	\$26,723	\$28,000
100-300-330-0000-5412	Custodial Contract	\$22,842	\$33,000	\$30,456	\$33,000
100-300-330-0000-5430	Engineering Services		\$1,500		\$1,500
100-300-330-0000-5450	Other Services	\$3,236	\$1,500	\$3,531	\$1,500
100-300-330-0000-5600	Building Repairs & Maintenance	\$52,012	\$30,000	\$55,924	\$30,000
100-300-330-0000-5620	Paint & Supplies	\$245	\$1,500	\$245	\$1,500
100-300-330-0000-5625	Signage	\$889	\$1,000	\$889	\$1,000
100-300-330-0000-5645	Street Maintenance		\$500		\$500
100-300-330-0000-5660	Street Light Maintenance	\$65		\$65	
100-300-330-0000-5665	Vehicle Maintenance		\$1,000		\$1,000
100-300-330-0000-5698	Equipment/Equipment R&M	\$20,286	\$5,000	\$22,383	\$5,000
100-300-330-0000-5725	Welding Supplies	\$899	\$1,000	\$1,647	\$1,000
100-300-330-0000-6100	Capitalized Equipment Xfer to 1100	\$109	\$8,000	\$109	\$8,000
<b>TOTAL BUILDINGS</b>		<b>\$215,796</b>	<b>\$235,207</b>	<b>\$262,601</b>	<b>\$256,497</b>

Account	Description	YTD	FY17 BUDGET	FY17 PROJXN	FY18 BUDGET
<b>GROUNDS (340)</b>					
100-300-340-0000-5000	Salaries - Regular	\$119,985	\$123,454	\$165,910	\$155,000
100-300-340-0000-5005	Salaries - Overtime	\$2,226	\$3,000	\$2,490	\$3,000
100-300-340-0000-5010	Wages - Part Time/Temporary	\$15,205	\$15,000	\$18,381	\$15,000
100-300-340-0000-5015	Salaries - Comp. Time	\$993		\$3,020	\$0
100-300-340-0000-5020	Salaries - Vacation Pay	\$2,859	\$2,000	\$4,991	\$0
100-300-340-0000-5025	Salaries - Holiday Pay		\$500		\$0
100-300-340-0000-5040	Salaries - Call Back	\$961	\$100	\$1,227	\$1,200
100-300-340-0000-5045	Salaries - Call Ready	\$2,861	\$3,500	\$4,282	\$5,000
100-300-340-0000-5055	Unemployment Insurance (SUI)	\$1,649	\$2,300	\$3,755	\$3,830
100-300-340-0000-5060	FICA Medicare/Social Security	\$10,900	\$11,000	\$15,203	\$15,507
100-300-340-0000-5105	Workers' Compensation	\$7,958	\$8,215	\$7,958	\$8,118
100-300-340-0000-5110	CalPERS Employer Share	\$11,362	\$25,000	\$14,662	\$14,955
100-300-340-0000-5112	CalPERS Unfunded Liability	\$7,126	\$12,865	\$10,299	\$11,000
100-300-340-0000-5115	Health Insurance	\$27,523	\$30,602	\$39,008	\$39,788
100-300-340-0000-5120	Dental Insurance	\$1,198	\$3,200	\$1,679	\$1,713
100-300-340-0000-5125	Long Term Disability/Life/AD&D	\$262	\$300	\$348	\$355
100-300-340-0000-5140	Retiree Medical Contribution	\$3,750	\$5,000	\$5,000	\$5,200
100-300-340-0000-5210	Hazmat Supplies		\$7,500		\$7,500
100-300-340-0000-5212	Safety Supplies	\$1,384	\$2,200	\$1,406	\$2,200
100-300-340-0000-5217	Supplies	\$6,201	\$5,000	\$7,344	\$5,000
100-300-340-0000-5218	Tools	\$873	\$2,000	\$1,112	\$2,000
100-300-340-0000-5235	Vehicle & Equipment Fuel	\$5,636	\$6,000	\$7,304	\$6,000
100-300-340-0000-5240	Miscellaneous Employee Training	\$2,507	\$2,000	\$2,507	\$2,000
100-300-340-0000-5252	Underground Storage Tank Maintenance	\$89		\$89	
100-300-340-0000-5256	Equipment Rental	\$1,807	\$3,000	\$2,074	\$3,000
100-300-340-0000-5266	Memberships, Dues, Subscriptions	\$60	\$500	\$60	\$500
100-300-340-0000-5276	Permit Fees	\$1,282	\$2,500	\$1,282	\$2,500
100-300-340-0000-5290	Miscellaneous Expenses	\$84		\$176	
100-300-340-0000-5292	Uniform Cleaning/Laundry	\$4,423	\$3,000	\$5,490	\$3,000
100-300-340-0000-5300	Gas & Electricity	\$142,645	\$180,000	\$199,364	\$180,000
100-300-340-0000-5305	Water, Sewer & Garbage	\$30,885	\$45,000	\$38,905	\$45,000
100-300-340-0000-5308	Hazmat Disposal	\$595	\$5,000	\$595	\$5,000
100-300-340-0000-5405	Landscaping	\$9,305	\$10,000	\$9,305	\$10,000
100-300-340-0000-5425	Contract Services	\$8,930	\$36,000	\$13,970	\$40,000
100-300-340-0000-5620	Paint & Supplies	\$2,726	\$5,000	\$3,300	\$5,000
100-300-340-0000-5625	Signage	\$986	\$5,000	\$986	\$5,000
100-300-340-0000-5630	Parking Lot R&M	\$3,049	\$5,000	\$5,449	\$5,000
100-300-340-0000-5645	Street Maintenance	\$73	\$1,000	\$73	\$1,000
100-300-340-0000-5660	Street Light Maintenance	\$247		\$247	
100-300-340-0000-5665	Vehicle Maintenance	\$1,602	\$8,000	\$4,207	\$8,000
100-300-340-0000-5672	Other Repairs & Maintenance	\$526	\$2,500	\$526	\$2,500
100-300-340-0000-5696	Permits & Inspections		\$2,500		\$2,500
100-300-340-0000-5698	Equipment/Equipment R&M	\$4,313	\$10,000	\$6,236	\$10,000
100-300-340-0000-5800	Fish Removal Expenses	\$7	\$2,000	\$7	\$2,000
100-300-340-0000-5805	Waste Oil Disposal/Recycle	\$11,756	\$10,000	\$13,847	\$10,000
100-300-340-0000-6100	Capitalized Equipment Xfer to 1100		\$10,000	\$0	\$10,000
	<b>TOTAL GROUNDS</b>	<b>\$458,806</b>	<b>\$606,736</b>	<b>\$624,074</b>	<b>\$654,366</b>
<b>AERATION (350)</b>					
100-300-350-0000-5000	Salaries - Regular	\$7,146	\$25,000	\$7,836	\$15,000
100-300-350-0000-5055	Unemployment Insurance (SUI)		\$1,000		\$1,000
100-300-350-0000-5060	FICA Medicare/Social Security	\$582	\$1,000	\$635	\$1,000
100-300-350-0000-5105	Workers' Compensation	\$1,364	\$1,000	\$1,364	\$1,000
100-300-350-0000-5110	CalPERS Employer Share	\$1,561	\$3,000	\$2,014	\$3,000
100-300-350-0000-5112	CalPERS Unfunded Liability	\$979	\$1,767	\$1,415	\$1,600
100-300-350-0000-5115	Health Insurance	\$2,224	\$2,500	\$2,843	\$2,900
100-300-350-0000-5120	Dental Insurance	\$342	\$500	\$480	\$489
100-300-350-0000-5125	Long Term Disability/Life/AD&D	\$659	\$700	\$878	\$895
100-300-350-0000-5300	Gas & Electricity	\$12,404	\$16,000	\$17,336	\$18,000
100-300-350-0000-5698	Equipment/Equip. R&M	\$4,692	\$10,000	\$4,692	\$10,000
	<b>TOTAL AERATION</b>	<b>\$31,953</b>	<b>\$62,467</b>	<b>\$39,493</b>	<b>\$54,885</b>

Account	Description	YTD	FY17 BUDGET	FY17 PROJXN	FY18 BUDGET
<b>FISHERY SUPPORT (360)</b>					
100-300-360-0000-5000	Salaries - Regular	\$204	\$12,650	\$204	\$12,650
100-300-360-0000-5055	Unemployment Insurance (SUI)		\$500	\$50	\$500
100-300-360-0000-5060	FICA Medicare/Social Security	\$17	\$1,000	\$17	\$1,000
100-300-360-0000-5105	Workers' Compensation	\$273	\$500	\$273	\$500
100-300-360-0000-5110	CalPERS Employer Share	\$397	\$1,000	\$512	\$1,000
100-300-360-0000-5112	CalPERS Unfunded Liability	\$249	\$450	\$360	\$500
100-300-360-0000-5115	Health Insurance	\$363	\$1,276	\$485	\$500
100-300-360-0000-5120	Dental Insurance	\$342	\$500	\$480	\$500
100-300-360-0000-5125	Long Term Disability/Life/AD&D	\$150	\$100	\$200	\$100
100-300-360-0000-5675	Ice Equipment R&M	\$554	\$1,000	\$554	\$1,000
<b>TOTAL FISHERY SUPPORT</b>		<b>\$2,548</b>	<b>\$18,976</b>	<b>\$3,134</b>	<b>\$18,250</b>
<b>CAPITAL PROJECTS (390)</b>					
100-300-390-0000-5000	Salaries - Regular	\$368	\$7,500	\$368	\$5,000
100-300-390-0000-5010	Wages - Part Time/Temporary		\$1,000		\$500
100-300-390-0000-5055	Unemployment Insurance (SUI)		\$400		\$400
100-300-390-0000-5060	FICA Medicare/Social Security	\$21	\$200	\$21	\$200
100-300-390-0000-5105	Workers' Compensation	\$113	\$100	\$113	\$100
100-300-390-0000-5110	CalPERS Employer Share		\$750		\$750
100-300-390-0000-5276	Permit Fees		\$1,000		\$1,000
100-300-390-0000-5290	Miscellaneous Expenses	\$142	\$200	\$142	\$200
100-300-390-0000-5298	Interest Expense	\$292,657	\$484,798	\$484,798	\$451,734
100-300-390-0000-5416	Legal Consultation		\$1,000		\$1,000
100-300-390-0000-5430	Engineering Services	\$380	\$10,000	\$380	\$10,000
100-300-390-0000-5500	Mileage Reimbursement		\$200		\$200
100-300-390-0000-6200	Principal Debt Payments	\$572,294	\$964,352	\$572,294	\$997,454
<b>TOTAL CAPITAL PROJECTS</b>		<b>\$293,680</b>	<b>\$507,148</b>	<b>\$485,821</b>	<b>\$471,084</b>



Account	Description	YTD	FY17 BUDGET	FY17 PROJXN	FY18 BUDGET
<b>DREDGING OPERATIONS (400)</b>					
100-300-400-0000-5000	Salaries - Regular	\$331,280	\$383,466	\$443,808	\$440,000
100-300-400-0000-5005	Salaries - Overtime	\$36,044	\$18,000	\$47,114	\$20,000
100-300-400-0000-5007	Salaries - Provisional	\$18,788	\$25,000	\$18,788	\$35,000
100-300-400-0000-5010	Wages - Part Time/Temporary	\$174	\$1,000	\$174	\$10,000
100-300-400-0000-5020	Salaries - Vacation Pay	\$2,946		\$10,914	\$0
100-300-400-0000-5025	Salaries - Holiday Pay	\$420		\$420	\$0
100-300-400-0000-5040	Salaries - Call Back	\$451		\$532	\$0
100-300-400-0000-5050	Salaries - Night Differential	\$150		\$150	\$0
100-300-400-0000-5055	Unemployment Insurance (SUI)	\$1,305	\$7,500	\$5,178	\$5,500
100-300-400-0000-5060	FICA Medicare/Social Security	\$31,219	\$34,000	\$41,688	\$40,000
100-300-400-0000-5100	Uniform Allowance	\$321		\$321	\$0
100-300-400-0000-5105	Workers' Compensation	\$19,567	\$22,250	\$19,567	\$20,000
100-300-400-0000-5110	CalPERS Employer Share	\$21,040	\$45,000	\$27,151	\$28,500
100-300-400-0000-5112	CalPERS Unfunded Liability	\$13,195	\$23,824	\$19,072	\$21,000
100-300-400-0000-5115	Health Insurance	\$74,515	\$80,000	\$106,022	\$83,100
100-300-400-0000-5120	Dental Insurance		\$1,500		\$1,500
100-300-400-0000-5125	Long Term Disability/Life/AD&D	\$1,805	\$2,300	\$2,405	\$2,500
100-300-400-0000-5140	Retiree Medical Contribution	\$3,750	\$5,000	\$5,000	\$5,200
100-300-400-0000-5210	Hazmat Supplies	\$1,870	\$2,000	\$1,870	\$2,000
100-300-400-0000-5212	Safety Supplies	\$3,768	\$3,000	\$3,768	\$3,000
100-300-400-0000-5216	Janitorial Supplies	\$42		\$75	
100-300-400-0000-5217	Supplies	\$11,371	\$6,000	\$11,665	\$6,000
100-300-400-0000-5218	Tools	\$5,263	\$5,000	\$7,111	\$5,000
100-300-400-0000-5232	Boat Fuel - Dredge Skiff		\$300		\$300
100-300-400-0000-5233	Boat Fuel - Twin Lakes	\$55,057	\$125,000	\$90,000	\$125,000
100-300-400-0000-5234	Boat Fuel - Dauntless	\$4,966	\$7,500	\$7,732	\$7,500
100-300-400-0000-5235	Vehicle & Equipment Fuel	\$5,214	\$6,000	\$5,455	\$6,000
100-300-400-0000-5240	Miscellaneous Employee Training	\$1,892	\$6,000	\$1,892	\$6,000
100-300-400-0000-5256	Equipment Rental	\$150	\$32,000	\$150	\$32,000
100-300-400-0000-5262	Insurance Premiums	\$18,319	\$35,000	\$4,540	\$36,750
100-300-400-0000-5264	Insurance Claims	\$2,064		\$2,064	
100-300-400-0000-5266	Memberships, Dues, Subscriptions	\$446	\$500	\$446	\$500
100-300-400-0000-5268	Meetings & Training	\$24	\$2,000	\$24	\$2,000
100-300-400-0000-5270	Books		\$100		\$100
100-300-400-0000-5276	Permit Fees	\$3,665	\$10,000	\$3,665	\$10,000
100-300-400-0000-5290	Miscellaneous Expenses	\$114	\$5,000	\$114	\$5,000
100-300-400-0000-5292	Uniform Cleaning/Laundry	\$4,327	\$6,500	\$5,453	\$6,500
100-300-400-0000-5308	Hazmat Disposal	\$2,735	\$2,500	\$2,735	\$2,500
100-300-400-0000-5418	Freight		\$2,500		\$2,500
100-300-400-0000-5440	Environmental Services	\$0	\$10,000	\$0	\$10,000
100-300-400-0000-5445	Dredge Consulting	\$10,698	\$20,000	\$35,000	\$30,000
100-300-400-0000-5450	Other Services	\$2,120	\$10,000	\$4,520	\$10,000
100-300-400-0000-5500	Mileage Reimbursement		\$500		\$500
100-300-400-0000-5620	Paint & Supplies		\$1,500		\$1,500
100-300-400-0000-5625	Signage	\$266		\$266	
100-300-400-0000-5665	Vehicle Maintenance	\$1,254	\$2,500	\$1,753	\$2,500
100-300-400-0000-5672	Other Repairs & Maintenance		\$1,200		\$1,200
100-300-400-0000-5685	Safety Equipment R&M		\$500		\$500
100-300-400-0000-5698	Equipment/Equipment R&M	\$38,767	\$35,000	\$39,124	\$35,000
100-300-400-0000-5700	Maint/Lube Inner Harbor Dredge	\$12,429	\$5,000	\$13,185	\$5,000
100-300-400-0000-5705	Maint/Lube Dredge Twin Lakes	\$17,186	\$20,000	\$35,058	\$20,000
100-300-400-0000-5707	Maint/Lube - Ancilliary Equipment	\$1,634	\$10,000	\$1,634	\$10,000
100-300-400-0000-5710	Maint/Lube Dredge Workboat Dauntless	\$10,221	\$20,000	\$10,221	\$20,000
100-300-400-0000-5715	Dredge Paint/Coatings	\$4,413	\$5,000	\$4,413	\$5,000
100-300-400-0000-5720	Booster Pump R&M	\$1,257	\$2,000	\$1,257	\$2,000
100-300-400-0000-5725	Welding Supplies	\$8,821	\$11,000	\$8,821	\$11,000
100-300-400-0000-6105	Capitalized Equip Xfer to 1100	\$100,760			
<b>TOTAL DREDGING OPERATIONS</b>		<b>\$787,321</b>	<b>\$1,059,940</b>	<b>\$1,052,312</b>	<b>\$1,135,150</b>

Account	Description	YTD	FY17 BUDGET	FY17 PROJXN	FY18 BUDGET
<b>BOATYARD OPERATIONS (500)</b>					
100-500-500-0000-5000	Salaries - Regular	\$67,389	\$115,000	\$92,634	\$100,000
100-500-500-0000-5005	Salaries - Overtime	\$1,490	\$1,000	\$1,490	\$2,000
100-500-500-0000-5010	Wages - Part Time/Temp.	\$17,334	\$22,000	\$20,668	\$22,000
100-500-500-0000-5015	Salaries - Comp. Time	\$94		\$94	\$0
100-500-500-0000-5020	Salaries - Vacation Pay	\$1,947		\$1,947	\$0
100-500-500-0000-5025	Salaries - Holiday Pay	\$1,128		\$1,128	\$0
100-500-500-0000-5040	Call Back	\$81		\$81	\$0
100-500-500-0000-5055	Unemployment Insurance (SUI)	\$1,128		\$2,087	\$2,128
100-500-500-0000-5060	FICA Medicare/Social Security	\$6,788	\$8,700	\$8,920	\$9,098
100-500-500-0000-5105	Workers' Compensation	\$5,795	\$5,000	\$5,795	\$5,911
100-500-500-0000-5110	CalPERS Employer Share	\$4,955	\$11,000	\$6,395	\$6,522
100-500-500-0000-5112	CalPERS Unfunded Liability	\$3,108	\$5,448	\$4,492	\$5,500
100-500-500-0000-5115	Health Insurance	\$21,240	\$12,000	\$30,725	\$31,340
100-500-500-0000-5120	Dental Insurance	\$856	\$2,000	\$1,199	\$1,223
100-500-500-0000-5125	Long Term Disability/Life/AD&D	\$753	\$500	\$1,004	\$1,024
100-500-500-0000-5210	Hazmat Supplies	\$270	\$500	\$400	\$500
100-500-500-0000-5212	Safety Supplies	\$94	\$500	\$200	\$500
100-500-500-0000-5217	Supplies	\$2,741	\$3,000	\$2,843	\$3,000
100-500-500-0000-5218	Tools	\$638	\$1,000	\$700	\$1,000
100-500-500-0000-5235	Fuel - Travelift	\$1,319	\$1,100	\$1,500	\$1,500
100-500-500-0000-5240	Advertising	\$489	\$500	\$489	\$500
100-500-500-0000-5256	Equipment Rental	\$0	\$1,000	\$0	\$1,000
100-500-500-0000-5262	Insurance Premiums	\$0	\$1,000	\$0	\$1,050
100-500-500-0000-5276	Permit Fees	\$2,504	\$2,500	\$2,504	\$2,500
100-500-500-0000-5284	Credit Card Fees	\$2,451	\$4,000	\$3,113	\$4,000
100-500-500-0000-5290	Misc. Expenses	\$2,063	\$3,000	\$2,590	\$3,000
100-500-500-0000-5292	Uniforms	\$292	\$500	\$292	\$500
100-500-500-0000-5300	Gas & Electricity		\$5,000		\$2,500
100-500-500-0000-5305	Water, Sewer, Garbage	\$2,808	\$3,000	\$3,537	\$4,000
100-500-500-0000-5308	Hazmat Disposal	\$1,730	\$500	\$1,730	\$2,000
100-500-500-0000-5310	Telephone & Alarms	\$1,531	\$2,500	\$2,200	\$2,500
100-500-500-0000-5315	Sanitary District Charges	\$929	\$1,000	\$1,000	\$1,000
100-500-500-0000-5425	Contract Services	\$211	\$500	\$262	\$500
100-500-500-0000-5430	Engineering Services	\$68	\$500	\$68	\$500
100-500-500-0000-5450	Other Services	\$522	\$2,000	\$522	\$2,000
100-500-500-0000-5465	Software License & Application		\$1,000	\$0	\$1,000
100-500-500-0000-5500	Mileage Reimbursement		\$100	\$0	\$100
100-500-500-0000-5625	Signage	\$733	\$500	\$733	\$500
100-500-500-0000-5694	Office Equipment	\$57	\$200	\$57	\$200
100-500-500-0000-5698	Equipment R&M	\$3,003	\$2,000	\$3,003	\$2,000
100-500-500-0000-7000	Filtration System R&M	\$20,293	\$1,000	\$20,293	\$3,000
100-500-500-0000-7005	Filtration System Supplies	\$5,536	\$500	\$5,536	\$500
100-500-500-0000-7020	Cost of Goods Sold	\$2,395	\$10,000	\$8,500	\$10,000
<b>TOTAL BOATYARD OPERATIONS</b>		<b>\$186,761</b>	<b>\$231,548</b>	<b>\$240,731</b>	<b>\$238,097</b>

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