

Santa Cruz Port District

Service and Sphere of Influence Review



August 7, 2024 (Adopted Version)

Local Agency Formation Commission of Santa Cruz County

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EXECUTIVE SUMMARY

Introduction

This Service and Sphere of Influence Review provides information about the services and boundaries regarding the Santa Cruz Port District (referred to as “SCPD” and “District”). The report will be used by the Local Agency Formation Commission (LAFCO) to conduct a statutorily required review and update process. The Cortese-Knox-Hertzberg Act requires that LAFCO conduct periodic reviews and updates of Spheres of Influence for all cities and special districts in Santa Cruz County (Government Code Section 56425). It also requires LAFCO to conduct a review of municipal services before adopting sphere updates (Government Code Section 56430). The last service review conducted for SCPD was adopted on August 7, 2019.

The service review process does not require LAFCO to initiate changes of organization based on service review conclusions or findings; it only requires that LAFCO make determinations regarding the delivery of public services in accordance with Government Code Section 56430. However, LAFCO, local agencies, and the public may subsequently use the determinations and related analysis to consider whether to pursue changes in service delivery, government organization, or spheres of influence.

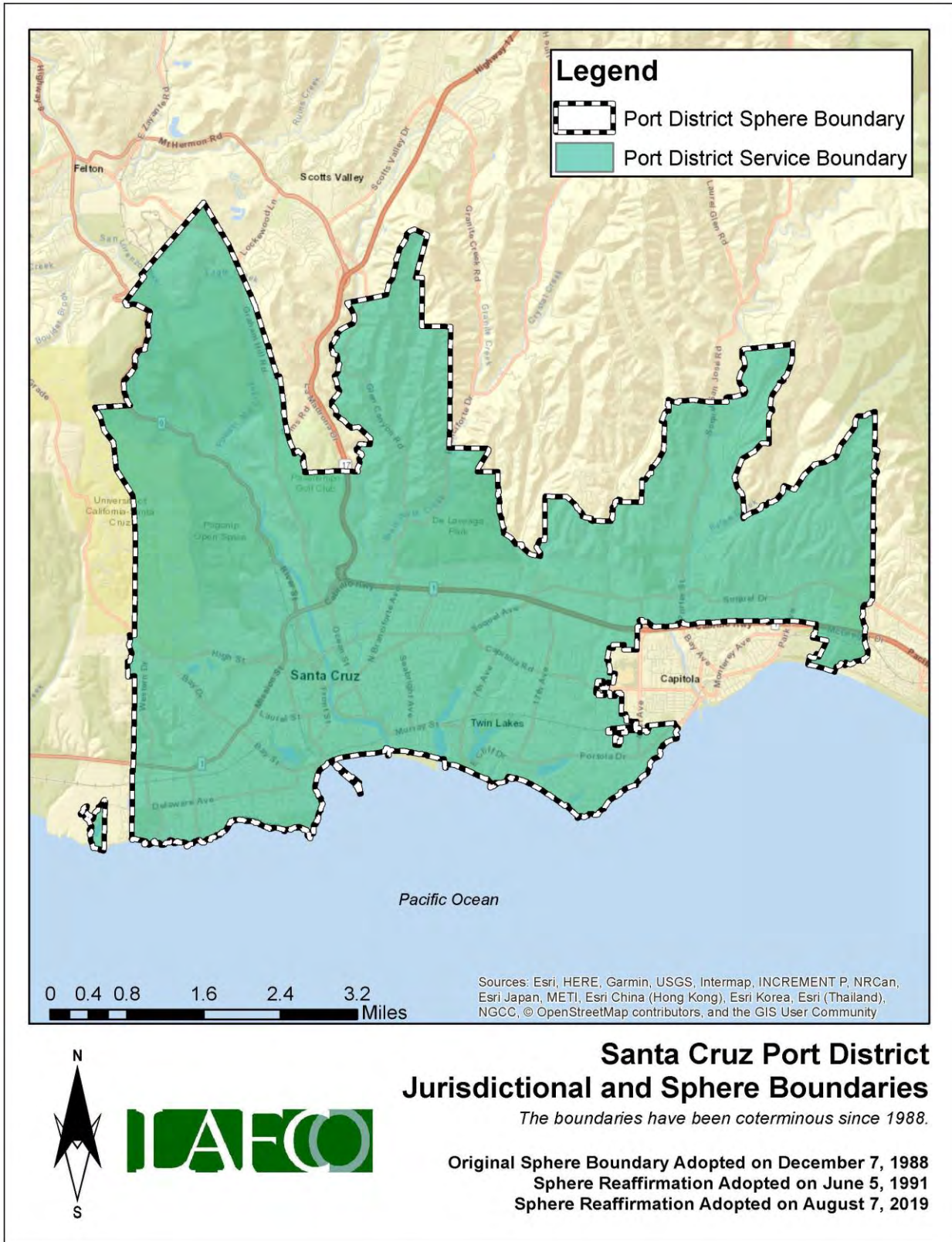
Service and sphere reviews are informational documents and are generally exempt from environmental review. LAFCO staff has conducted an environmental review of the District’s existing sphere of influence pursuant to the California Environmental Quality Act (CEQA) and determined that this report is exempt from CEQA. Such an exemption is due to the fact that it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment (Section 15061[b][3]).

Service Provision

The Santa Cruz Port District was formed in 1950 by petition of the voters to provide for and manage small craft harbor facilities in Santa Cruz County. The Santa Cruz Port District offers slip renter services including wet berthing and dry storage, as well as visitor services such as visitor berthing, launching and parking. The District also leases space for restaurants, retail, office, and marine commercial businesses. The District’s facilities are in-demand with an extensive wait list for all the slips and most dry storage spaces.

The District’s jurisdictional boundary borders the Pacific Ocean and encompasses a 27.9 square mile area that includes the City of Santa Cruz. The service area for the Santa Cruz Harbor was defined by the United States Army Corps of Engineers after review of data provided by the United States Coast Guard and Collector of Customs. **Figure 1** on page 3 provides a vicinity map showing the location of the District on the central coast of Santa Cruz County.

Figure 1: Vicinity Map



Key Findings

The following are key findings of the 2024 Service and Sphere of Influence Review for the Santa Cruz Port District:

1. The District provides harbor services to a population beyond its borders.

The Santa Cruz Port District encompasses 27.9 square miles consisting of the vast majority of the City of Santa Cruz and surrounding unincorporated territory. However, the District also serves a larger regional area that includes the San Francisco Bay area and the San Joaquin Valley. The Santa Cruz Harbor is considered a regional resource and, per the terms of the original agreement to construct the harbor with use of state and federal funding, the District must provide equal boating opportunities to all residents of the state, not just Port District residents. As a result, there is a constant demand for small craft harbor space. Based on staff's analysis, there will be a continued need for services and facilities offered by the District.

2. The District is financially sound.

The Santa Cruz Port District's financial ability to provide services is well established. The District has successfully kept costs below its revenue stream since 2013. Audited financial statements from Fiscal Years 2013 to 2023 indicate that the increase in net position has ranged from \$170,000 to as high as \$6.6 million. As of March 31, 2023, the District is operating with a net position of approximately \$35 million and current assets (ex. cash and cash equivalents) of approximately \$16 million.

3. The District has an active joint agreement with the County and City of Santa Cruz for over 30 years.

Since 1991, the District has redirected its property taxes towards the cost of municipal services provided by the County and the City of Santa Cruz. In exchange for the property tax redistribution, the two local agencies provide police, fire, traffic control, and street maintenance services within the harbor area. While the agreement is automatically extended on an annual basis, it may be beneficial for the affected agencies to review the agreement and make any necessary updates, if warranted.

4. The District's website is a model of accountability and transparency.

Senate Bill 929 was signed into law in September 2018 and requires all independent special districts to have and maintain a website by January 1, 2020. It outlines minimum website data requirements agencies must provide including contact information, financial reports, and meeting agendas/minutes. The Santa Cruz Port District maintains a comprehensive website that exceeds the minimum requirements outlined in SB 929. LAFCO recommends that the District include a copy or link of the latest service and sphere review on their website for additional transparency.

5. The District needs a sphere update.

LAFCO originally adopted a coterminous sphere for the District in December 1988. The sphere has remained the same without activity for almost 40 years. Based on LAFCO's analysis, the sphere boundary should be amended to address existing discrepancies, including but not limited to small portions of the City of Santa Cruz being excluded in the current sphere. State law prohibits "dividing a municipal corporation" (Harbors and Navigation Code Section 6210). LAFCO recommends amending the sphere to include previously excluded portions of the City of Santa Cruz.

Recommended Actions

Based on the analysis and findings in the 2024 Service and Sphere of Influence Review for the Santa Cruz Port District, the Executive Officer recommends that the Commission:

1. Find that pursuant to Section 15061(b)(3) of the State CEQA Guidelines, LAFCO determined that the sphere of influence review is not subject to the environmental impact evaluation process because it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment and the activity is not subject to CEQA;
2. Determine, pursuant to Government Code Section 56425, the Local Agency Formation Commission of Santa Cruz County is required to develop and determine a sphere of influence for the Santa Cruz Port District, and review and update, as necessary;
3. Determine, pursuant to Government Code Section 56430, the Local Agency Formation Commission of Santa Cruz County is required to conduct a service review before, or in conjunction with an action to establish or update a sphere of influence; and
4. Adopt a Resolution (LAFCO No. 2024-15) approving the 2024 Service and Sphere of Influence Review for the Santa Cruz Port District with the following conditions:
 - a. Amend the District's sphere of influence to include the previously excluded portions of the City of Santa Cruz; and
 - b. Direct the Executive Officer to distribute a copy of the adopted service and sphere review to the Santa Cruz Port District representatives and any other interested or affected parties, including but not limited to the County and the City of Santa Cruz.



DISTRICT OVERVIEW

History

The Santa Cruz coast area was first surveyed in the early 1900s by the United States Army Corps of Engineers for the purpose of establishing a safe harbor in this portion of the Monterey Bay. The harbor was re-surveyed in the Fall of 1949 and, after extensive field studies and numerous meetings with affected local, state, and federal agencies, it was concluded that the Santa Cruz area was an appropriate location for a harbor. The Santa Cruz Port District was then established in 1951 to provide management during the construction phase of the Santa Cruz Harbor. The south (lower) harbor was completed in 1964 and has 390 designated docking areas for vessels known as “slips.” The north (upper) harbor was completed in 1973 and has 586 slips. The Port District continued to operate after construction was complete. Today, the District provides year-round services and operations, specifically through seven programs: (1) Harbor Patrol, (2) Marina Management, (3) Rescue Services, (4) Parking Services, and (5) Events, (6) Fuel Services, and (7) Boatyard. The District also publishes a free newsletter to inform the public about its ongoing operations, upcoming events, and status reports on a periodic basis. **Appendix A** provides a copy of the latest newsletter (Spring 2024).

Service Area

The District boundaries encompass a 27.9 square mile area that includes the majority of the City of Santa Cruz and unincorporated area to the north and east of the city. The service area for the Santa Cruz Harbor was defined by the United States Army Corps of Engineers after review of data provided by the United States Coast Guard and Collector of Customs. The boundaries of the Port District encompass almost one-sixth the total area of Santa Cruz County. The lower harbor, south of the Murray Street and Southern Pacific Railroad bridges, was completed in 1964. The upper harbor, north of the bridges, was completed in 1973. **Figure 1** shows the District’s jurisdictional and sphere of influence boundaries.

Services and Operations

The Santa Cruz Harbor is a commercial fishing and full-service small craft harbor. It is bordered by Seabright Beach, Harbor Beach and Twin Lakes State Beach southwest and southeast of the jetties, residential development on the east and west, and the Arana Gulch greenbelt, owned by the City of Santa Cruz on the north. Permanent jetties placed along the east and west sides of the Harbor’s entrance channel provide year-round access to the Monterey Bay and Pacific Ocean. At present, the Santa Cruz Port District encompasses approximately 38 acres of land and 52 acres of water area, and offers an array of services including wet berthing, dry storage, visitor berthing, launching, and over 1,000 parking spaces.

The District owns the land within its jurisdictional boundary and leases space for restaurant, retail, office, and marine commercial businesses. The Santa Cruz Port District also accommodates non-profit foundations, such as the O’Neill Sea Odyssey, Save Our Shores, and Clean Oceans International. Though the majority of boat use within the District is for recreational purposes, Santa Cruz Harbor provides berthing for a small

commercial fishing fleet, numerous commercial charter operations, the marine education foundation O’Neill Sea Odyssey, the U.S. Coast Guard, the California Air National Guard, and a commercial vessel towing service. As a result, the District’s facilities are in high demand and require maintaining a wait list for all of the slips and most dry storage spaces. **Tables A and B** show the approximate wait time for each harbor slip. Slips can range from 20 to 60-feet long.

Table A – Approximate Wait Time for Harbor Slips

South Harbor	
24-Foot Slip	5 Years
30-Foot Slip	22 Years
40-Foot Slip	23 Years
50-Foot Slip	23 Years
60-Foot Slip	16 Years

Table B – Approximate Wait Time for Harbor Slips

North Harbor	
20-Foot Slip	2 Years
25-Foot Slip	3 Years
30-Foot Slip	3 Years
35-Foot Slip	5 Years
40-Foot Slip	5 Years
45-Foot Slip	5 Years

As of June 1, 2024, the District has over 1,000 names on the wait list. The approximate wait time for a slip to become available varies but on average it takes around 20 years for south harbor locations and around six years for slips in the north harbor area. In addition to harbor slips, there are also approximately 275 dry-stored vessels spaces available and over 200 storage spaces for kayaks and dory-type vessels with minimal wait time. **Table C** on page 8 provides a listing of the District’s current fees and rate for all services.

Dredging Servies

The Port District’s dredging operation occurs between November and April of each year. This has occurred each year since the harbor was first constructed in 1964. Sand, which moves downcoast through the process of littoral drift, becomes trapped in the harbor entrance channel. The dredging operation picks up the sand deposited in the entrance and places it downcoast, bypassing the east jetty, so it can continue to provide replenishment and protection downcoast of the harbor. *Why is this important?* The District supports a wide array of commercial and recreational activities that have a significant impact on our local economy. Without the ability to perform annual maintenance dredging, shoaling occurs and closes the facility. In other words, dredging is what makes the Port District a harbor. The Port District is the only small craft harbor that has agreed to assume responsibility for and share in the cost of dredging a federal navigation channel. The Port District maintains a cooperative agreement with the US Army Corps of Engineers, which sets the Corps’ reimbursement rate at 35% of actual average annual expenses based on actual expenditures for the previous 5-year period. Accordingly, the annual federal reimbursement was set at \$525,000 for the period 2020-2024. The Port District’s current annual dredging expenses equate to approximately \$1,700,000.

Table C – District Rates and Fees

Rates & Fees	Description
South Harbor	
Single Side	\$15.00/foot
Double Side	\$16.51/foot
AA Dock	\$25.50/foot
ABC Dock	\$30.00/foot
North Harbor	
20' (Including Inside-Ties)	\$13.47/foot
25'/30'	\$14.19/foot
35'/40'	\$14.58/foot
Wide 45'	\$16.74/foot
Dory-Tie	\$72.64/month
Dry Storage	
7th & Brommer Gravel Lot	\$138.36/month
North Harbor Paved Lot	\$148.04; \$178.49; \$193.70/month
Catamaran Storage	\$69.16/month
Kayak Rack Storage	\$65.03/month
Additional Fees	
Gate, Restroom, Shower Key	\$20 (non-refundable for first 3)/\$80 (non-refundable for 4+)
Unattended Electrical Use	\$38 for 30 AMP/\$54 for 50 AMP
Annual Waiting List	\$125/year
Annual Slip Leave Option	\$300/year
Other Fees	
Liveaboard Fees	<p align="center">\$250 application fee; Monthly Per Person Cost (age 16 and older): \$135; Monthly Variable Utilities Fee: 30% of Slip Rent</p> <p align="center">Liveaboard privileges are subject to Harbormaster approval and will not be granted to individuals possessing a temporary one-year slip license agreement. A \$250 application fee is required for all liveaboard applications. Pets are not permitted to liveaboard.</p>
Partnership Fee	<p align="center">Monthly Partnership Fee:</p> <p align="center">1 Partner 5% of Slip Rent 2 Partners 10% of Slip Rent 3 Partners 15% of Slip Rent</p> <p align="center">Vessels held in partnerships or limited liability companies are acceptable as long as the original slip licensee remains financially involved, and personally active in the vessel. Harbormaster approval is required before transferring a vessel into a partnership or limited liability company.</p>
Sublease Fee	<p align="center">Monthly Sublease Fee: South Harbor: 30% of Slip Rent; North Harbor: 15% of Slip Rent</p> <p>Slip licensees are permitted to enter into a sublease agreement for their slip for a maximum period of up to six months. If a sublease agreement is made, both parties must register with the harbor office. The regular slip licensee will be billed monthly as usual and will remain responsible for all bad debts.</p>
Late Fees & Interest Charges	<p align="center">A late fee of \$25 is assessed on balances due after the 20th of each month.</p> <p>Interest in the amount of .833% is assessed to all outstanding balances on the last day of each month. The late fee and interest amounts charged are established and may be changed from time to time by the Port District and as published on the Port District's fee schedule.</p>

Santa Cruz Harbor Patrol

The Harbor Patrol, with the assistance of contract operators, currently provides security and enforcement of Port District ordinances, California Harbors and Navigation Codes, and 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 if requested. In addition to law enforcement duties, Deputy Harbormasters perform vessel search and rescue services, and a wide range of program management and customer services. In FY 2022-23, 8 full-time employees were assigned to Harbor Patrol with a budget of approximately \$807,000. Staffing levels have remained static under the current fiscal year (FY 2024-25). The District has 8 full-time employees assigned in this program with a current budget of approximately \$884,000.

The County of Santa Cruz does not maintain its own marine search and rescue unit, and instead relies on the Santa Cruz Harbor Patrol vessel and crew to provide first responder marine search and rescue services within the County's jurisdiction. Rescues performed are conducted under the Coastal Incident Response Plan in coordination with City, County and State resources. The County of Santa Cruz provides financial support for the Rescue Services and Harbor Patrol programs which was increased in the County's 2019-20 budget from approximately \$24,000 per year to \$50,000 per year. The United States Coast Guard staffs its Santa Cruz station in the harbor on various weekends between Memorial Day and Labor Day. The Harbor Patrol and Coast Guard coordinate joint efforts on those days.

Marina Management

Deputy Harbormaster and Operations staff manage and assigns berths and dry storage space, monitors docks and dry storage areas for safety, staff the front counter 362 days per year, administer invoicing and payment processes, monitor vessel use and confirm current registration, perform vessel serviceability checks and electrolysis checks on an as needed basis, manage the wait list, develop delinquency reports, conduct lien sales, and provide customer service. In FY 2022-23, 1.5 full-time employees were assigned to Marina Management with a budget of approximately \$543,000. Staffing has remained static under the current fiscal year (FY 2024-25). The District has 1.5 full-time employees assigned in this program with a current budget of approximately \$633,000.

Rescue Services

Rescue services are provided by the Harbor Patrol aboard two patrol vessels. Vessel maintenance and harbor patrol staffing for the marine search and rescue program are funded out of two budget programs: Harbor Patrol and Rescue Services. As noted above, the County of Santa Cruz provides annual financial support for this program. The Port District had previously contracted with the City of Santa Cruz to provide staffing and oversight of the Harbor Beach lifeguard program. The Port District presently contracts with State Parks to provide lifeguard service. In FY 2022-23, full-time harbor patrol staff provided oversight and administration of the Rescue Services program with a budget of approximately \$108,000. Staffing has remained static under the current fiscal year (FY 2024-25), with harbor patrol staff providing oversight of this program with a budget of approximately \$154,000.

Parking Services

Parking services encompass year-round staffing of the concession parking lot serving 2222 East Cliff Drive, the Crow's Nest and its Beach Market (Café el Palomar), the SUP Shack and Harbor Beach; beach parking permit sales; slip licensee and employee parking permits; launch ramp parking and permits; 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. In FY 2022-23, the equivalent of 1.5 full-time employees were assigned to Parking Services with a budget of approximately \$389,000, and up to 20 part-time, seasonal personnel as well. Under the current fiscal year (FY 2024-25), the District has the equivalent 1.5 full-time employees assigned in this program and up to 20 part-time, seasonal personnel with a budget of approximately \$409,000.

Fuel Services

The Port District took over operation and maintenance of the harbor's only fuel dock in July 2010. The program is managed by the Deputy Harbormaster staff. Recurring program costs include full and part-time staff, fuel purchases, taxes, storage tank fees, maintenance and insurance, inspections, training, regulatory compliance and spill prevention equipment and supplies. In FY 2022-23, full and part-time employees were assigned to Fuel Services with a budget of approximately \$806,000. Under the current fiscal year (FY 2024-25), the District has the equivalent of 5 full-time employees assigned in this program with a budget of approximately \$523,000.

Events

This program is jointly managed by the District's Operations and Administrative Department, and comprises permitting, transportation and security for special events such as the Crow's Nest Thursday night beach barbecues, beach volleyball tournaments, regattas, and other community events. In FY 2022-23, the equivalent of .4 full-time employees were assigned to Events with a budget of approximately \$23,000. Under the current fiscal year (FY 2024-25), the District has the equivalent of .4 full-time employees assigned in this program with a budget of approximately \$34,000.

Santa Cruz Harbor Boatyard

The Port District took over operation and maintenance of the boatyard on February 1, 2014 and opened on April 7, 2014 as a *Do-It-Yourself* (DIY) facility. Boaters may perform their own work or hire contractors from a list of registered contractors authorized to work in the yard. Recurring program costs include staff, fuel purchases, taxes, storage tank fees, inspections, permitting and environmental compliance, spill prevent equipment, supplies, stormwater filtration costs, and equipment maintenance. In FY 2022-23, 2 full-time and 1 part-time employees were assigned to the Harbor Boatyard with a budget of approximately \$365,000. Staffing has remained static under the current fiscal year (FY 2024-25). The District has 2 full-time and 1 part-time employees assigned in this program with a budget of approximately \$431,000.

Population and Growth

The Association of Bay Area Governments (ABAG) and the Association of Monterey Bay Area Governments (AMBAG) provide population projections for cities and counties in the Coastal Region. In general, the Coastal Region is anticipated to have a slow growth over the next twenty years. Based on this slow growth trend, the population for unincorporated lands is expected to increase by 0.86% and 5.18% for the City of Santa Cruz. While official growth projections are not available for special districts, the population for the City of Santa Cruz, which is located within SCPD, was estimated to be around 64,000 in 2020. Based on staff's analysis, the population of SCPD in 2020 was approximately 99,000. **Table D** shows the anticipated population within SCPD.

Population Projection

Based on the projections for Santa Cruz County, LAFCO was able to develop a population forecast for the Santa Cruz Port District. LAFCO staff increased the District's 2020 population amount by 3.34% each year: the average between the growth rate for the County (0.86%) and the City (5.18%). Under this assumption, our projections indicate that the entire population of SCPD will be approximately 113,000 by 2040.

Table D: Projected Population

	2020	2025	2030	2035	2040	Average Rate of Change
Santa Cruz County (unincorporated area)	136,891	137,896	139,105	140,356	141,645	0.86%
City of Santa Cruz	64,424	68,845	72,218	75,257	78,828	5.18%
Santa Cruz Port District	98,945	101,964	106,072	109,193	112,853	3.34%

Disadvantaged Unincorporated Communities

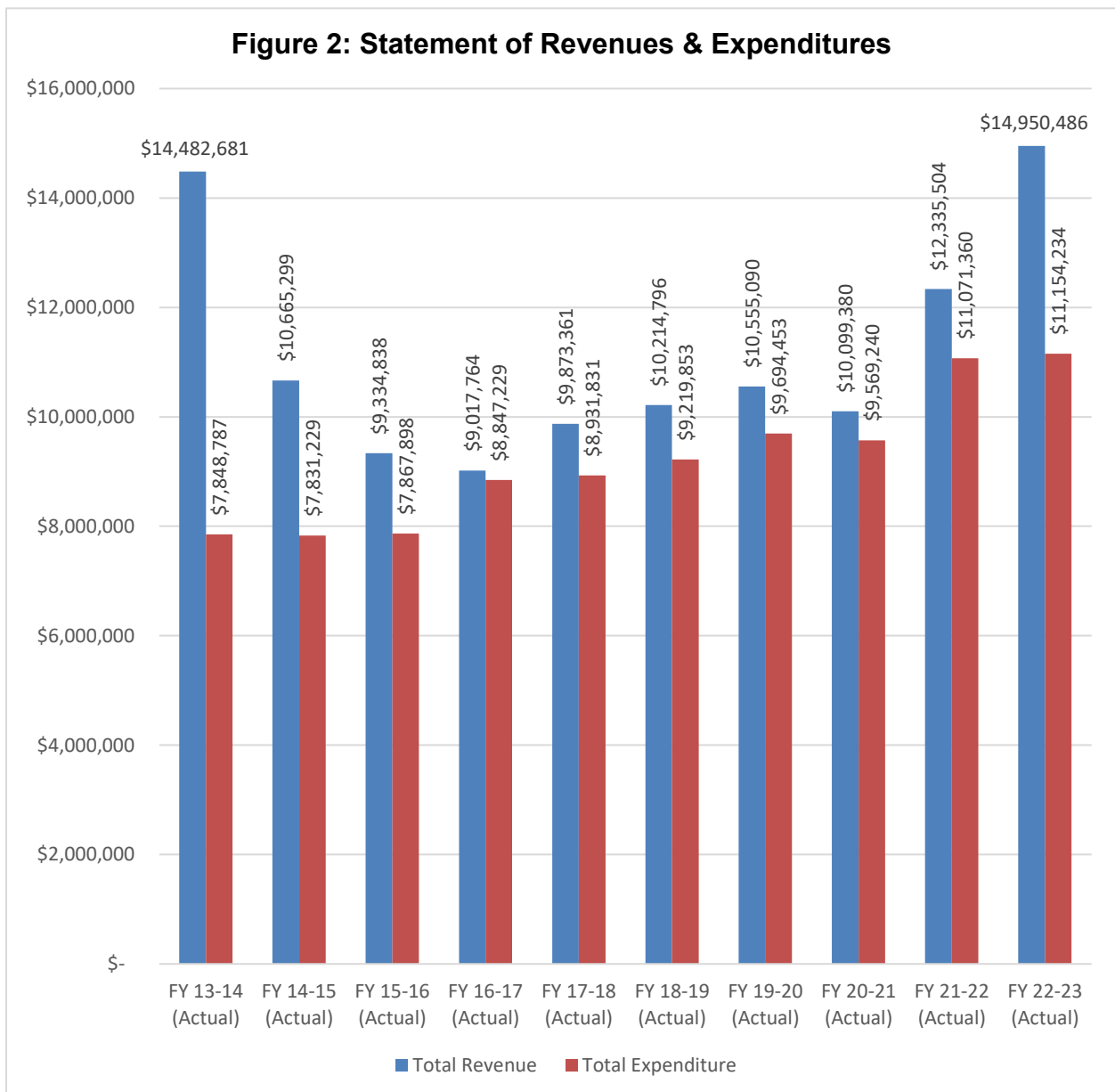
State law requires LAFCO to identify and describe all "disadvantaged unincorporated communities" (DUCs) located within or contiguous to the existing spheres of influence of cities and special districts that provide fire protection, sewer, and/or water services. DUCs are defined as inhabited unincorporated areas with an annual median household income that is 80% or less than the statewide annual median household income.

In 2020, the California statewide annual median household income was \$78,672, and 80% of that was \$62,938. LAFCO staff utilized the ArcGIS mapping program to locate potential DUCs in Santa Cruz County. It is important to note that the Santa Cruz Port District is not subject to SB 244 because it does not provide water, sewer, or fire service, and therefore, no further analysis is required.

FINANCES

This section will highlight the District’s financial performance during the most recent fiscal years. Fiscal Year 2022-23 is the latest audited financial statement available. LAFCO evaluated the District’s financial health from 2013 to 2022. A comprehensive analysis of SCPD’s financial performance during the past 10 years is shown in **Tables G and H** on pages 17-18.

At the end of Fiscal Year 2022-23, total revenue collected was approximately \$15 million, representing a 21% increase from the previous year (\$12 million in FY 21-22). Total expenses for FY 2022-23 were approximately \$11.2 million, which increased from the previous year by 1% (\$11 million in FY 20-21). SCPD has ended with a surplus each year for the past decade, as shown in **Figure 2**. LAFCO staff believes this positive trend may continue as the District mostly relies on charges for services rather than property taxes or other stagnant revenue streams.



Operating and Non-Operating Revenue

Operating Revenue

The Santa Cruz Port District’s primary source of revenue is from Charges for Berthing & Services. The rates for berthing and other harbor-related services are reviewed annually, and any proposed increases are approved through a public process. In FY 2022-23, Charges for Berthing and Services totaled \$9 million, representing approximately 61% of the total revenue stream for that fiscal year. Earnings in Rent and Concessions were estimated at \$2 million, representing 14% of total revenue in FY 2022-23. Overall, operating revenue represents 75% of the District’s entire revenue stream. **Table E** highlights the operating revenue funds for FY 2022-23.

Non-Operating Revenue

In FY 2022-23, the District collected approximately \$3.8 million in non-operating revenue. Non-cash pension income (\$1 million), grants related to the 2022 tsunami damage (\$887,000), and dredging reimbursement (\$525,000) are the largest contributors to the non-operating revenue stream. Federal and state grants for the construction, acquisition, improvement of capital assets, or assistance for dredging costs are recorded as capital contributions. Revenues for reimbursement grants are recorded when allowable expenditures are made. Since 1986, the District has taken over responsibility for maintenance dredging of the federal entrance channel from the United States Army Corps of Engineers (Corps) under a Cooperative Agreement. In November 2015, the District entered into an agreement with the Corps to reimburse the District for a portion of the actual dredging costs, only if federal funds are specifically appropriated for that purpose. The agreement terminates on April 1, 2025. Due to the uncertainty of the availability of federal funding, reimbursement funds are recorded when received. **Table E** highlights the non-operating revenue funds for FY 2022-23.

Table E: Fiscal Year 2022-23 Revenue Breakdown (audited data)

Operating Revenues:	(\$)	(%)
Charges for Berthing & Services	\$9,060,943	60.61%
Rent & Concessions	\$2,111,024	14.12%
Non-Operating Revenues:		
County Revenues for Public Services	\$50,000	0.33%
Grants	\$32,393	0.22%
Grants (Tsunami Damage)	\$887,363	5.94%
Dredging Reimbursement	\$525,000	3.51%
Interest Income	\$668,274	4.47%
Non-Cash Pension Income	\$1,010,262	6.76%
Other Income	<u>\$605,227</u>	<u>4.05%</u>
Total Revenue	\$14,950,486	100.00%

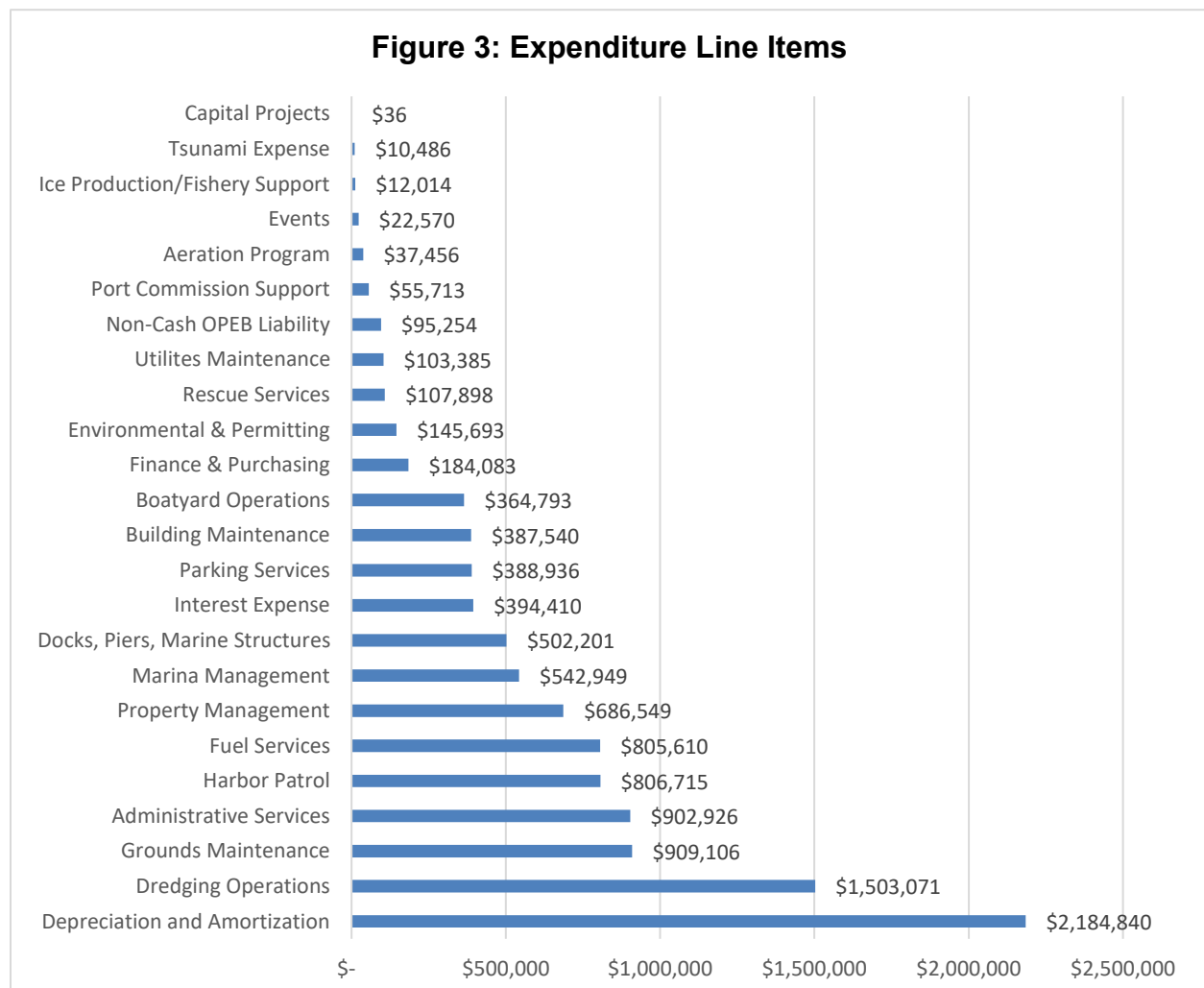
Operating and Non-Operating Expenditure

Operating Expenditure

Total expenditure for FY 2022-23 was approximately \$11 million. Operating expenditures represent 96% of the District's total expenditure with Depreciation & Amortization (\$2.2 million), and Dredging Operations (\$1.5 million) being the top two expenses. The remaining operating expenditures include but are not limited to grounds maintenance, administrative services, harbor patrol, boatyard operations, rescue services, and capital projects. **Figure 3** outlines all operating expenditures for FY 2022-23.

Non-Operating Expenditure

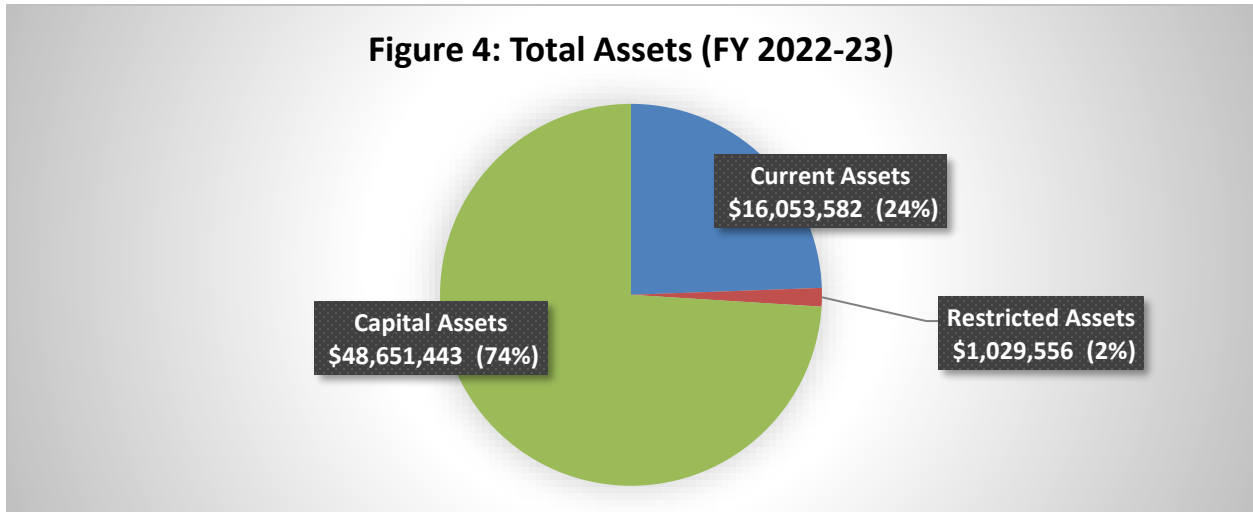
In FY 2022-23, the District's non-operating expenditure only included two expense categories: Tsunami Expense (\$10,500) and Interest Expense (\$394,000). It is important to note that the District previously experienced tsunami expenses totaling \$28,000 and \$17,000 in FY 2015-16 and FY 2016-17 respectively to address the aftermath of the 2011 tsunami. In 2022, tsunami damages and expenses again affected the District's operation, services, and infrastructure. An analysis of the tsunami and other natural disasters will be discussed later in the report.



Assets & Liabilities

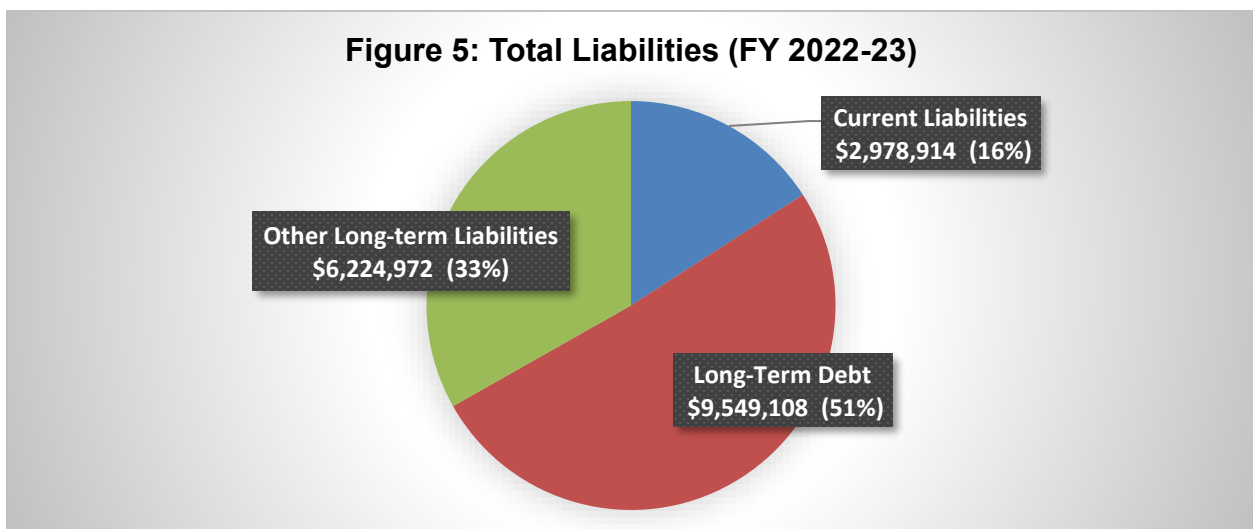
District Assets

As of March 31, 2023, the District has approximately \$66 million in total assets. This represents an increase of approximately \$16 million or 31% from FY 2021-22's total assets of \$52 million. Total assets can be categorized into three types: Current Assets, Restricted Assets, and Capital Assets. In FY 2022-23, current assets were approximately \$16 million, restricted assets were approximately \$1 million, and capital assets were approximately \$49 million (less accumulated depreciation). As shown in **Figure 4**, capital assets represent 74% of total assets.



District Liabilities

As of March 31, 2023, the District had approximately \$19 million in total liabilities. This represents an increase of \$1.1 million or 6% from FY 2021-22's total liabilities of \$18 million. Total liabilities can be categorized into three types: Current Liabilities, Long-term Debt, and Other Long-term Liabilities. In FY 2022-23, current liabilities were approximately \$3 million, long-term debts were approximately \$9.6 million, and other long-term liabilities were approximately \$6 million. As shown in **Figure 5**, long-term debt represents 51% of total liabilities.



Fund Balance / Net Position

As of March 31, 2023, the total fund balance projection was approximately \$35 million. The following table highlights the Fund Balance from 2015 to 2020. As **Table F** shows below, the District has experienced an increase in total reserves each year. On average, total reserves has increased by approximately \$1.6 million or 5% since FY 2018-19.

Table F: Fund Balance / Net Position

	FY 18-19 (Audited)	FY 19-20 (Audited)	FY 20-21 (Audited)	FY 21-22 (Audited)	FY 22-23 (Audited)
Net Position	\$28,714,311	\$29,574,948	\$30,105,088	\$31,369,232	\$35,165,484
Change (\$)		\$860,637	\$530,140	\$1,264,144	\$3,796,252
Change (%)		3%	2%	4%	12%

Reserve funds are not available for use to offset any expenditures that exceed total appropriations. Reserve funds may only be used as approved by the Port Commission. Intended uses and timeframes for reserve funds are summarized as follows:

- Dredge Fund: Funding for dredge equipment and maintenance needs is authorized by the Port Commission as part of the annual budget. Annual spending may fully extinguish the fund balance, or result in a carryover, reducing funding requirements the following year.
- Reserve Fund: Intended 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. There is no specified timeframe for expenditure of reserve funds. The Port District strives to hold in reserve an amount equal to 25% of the District's annual operating expenses in the current fiscal year's adopted general budget, though the reserve fund balance may fluctuate.
- Capital Improvement Fund: Funding for capital improvement projects identified in the 5-Year Capital Improvement Plan (CIP), which is reviewed and adopted each year by the Port Commission as part of the annual budget. The timeframe for project-related expenditures is prioritized by the Port Commission as part of the CIP review and adoption.
- Election Fund: Funding is set aside as part of the annual budget adoption to pay the estimated biennial costs billed by the County for Port Commission election costs.
- PNC Reserve Restricted Fund: Restricted reserve fund to satisfy debt covenant requirements of its long-term debt financing with PNC Bank (previously BBVA).

Table G – Total Revenues & Expenditures

Santa Cruz Port District - Financial Review										
(Fiscal Years 2013-14 to 2022-23)										
	FY 13-14 (Actual)	FY 14-15 (Actual)	FY 15-16 (Actual)	FY 16-17 (Actual)	FY 17-18 (Actual)	FY 18-19 (Actual)	FY 19-20 (Actual)	FY 20-21 (Actual)	FY 21-22 (Actual)	FY 22-23 (Actual)
REVENUE										
Operating Revenues:										
Charges for Berthing and Services	\$ 6,323,993	\$ 6,767,201	\$ 6,898,905	\$ 6,799,847	\$ 7,181,501	\$ 7,372,983	\$ 7,920,084	\$ 7,886,323	\$ 8,864,120	\$ 9,060,943
Rent and Concessions	\$ 1,642,193	\$ 1,644,354	\$ 1,732,017	\$ 1,694,869	\$ 1,889,238	\$ 1,838,345	\$ 1,893,576	\$ 1,635,555	\$ 2,023,819	\$ 2,111,024
Sub-total	\$ 7,966,186	\$ 8,411,555	\$ 8,630,922	\$ 8,494,716	\$ 9,070,739	\$ 9,211,328	\$ 9,813,660	\$ 9,521,878	\$ 10,887,939	\$ 11,171,967
Non-Operating Revenues:										
County Revenues for Public Services	\$ 12,493	\$ 37,478	\$ 24,985	\$ 11,243	\$ 36,228	\$ 12,493	\$ 49,985	\$ 50,000	\$ 50,000	\$ 50,000
Grants	\$ 364,066	\$ 10,702	\$ 11,164	\$ 65,560	\$ 140,189	\$ 111,403	\$ 37,826	\$ 23,801	\$ 619,189	\$ 32,393
Grants recognized (related to tsunami damage)	\$ 6,055,067	\$ 2,086,757	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 887,363
OE3 Pension Liability Settlement Adjustment	\$ -	\$ 100,447	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dredging Reimbursement	\$ -	\$ -	\$ 591,000	\$ 400,000	\$ 485,000	\$ 449,000	\$ 385,000	\$ 385,000	\$ 665,000	\$ 525,000
Interest Income	\$ 31,681	\$ 18,360	\$ 30,007	\$ 46,245	\$ 96,293	\$ 242,056	\$ 265,810	\$ 80,131	\$ 30,375	\$ -
Interest Income on Leases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 439,356
Non-cash Pension Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,010,262
Other Income	\$ 53,188	\$ -	\$ 46,760	\$ -	\$ 44,912	\$ 188,516	\$ 2,809	\$ 38,570	\$ 83,001	\$ 605,227
Sub-total	\$ 6,516,495	\$ 2,253,744	\$ 703,916	\$ 523,048	\$ 802,622	\$ 1,003,468	\$ 741,430	\$ 577,502	\$ 1,447,565	\$ 3,778,519
Total Revenue	\$14,482,681	\$10,665,299	\$ 9,334,838	\$ 9,017,764	\$ 9,873,361	\$10,214,796	\$10,555,090	\$10,099,380	\$12,335,504	\$14,950,486
EXPENDITURE										
Operating Expenses:										
Depreciation and Amortization	\$ 1,430,269	\$ 1,722,204	\$ 1,647,651	\$ 1,781,839	\$ 1,824,754	\$ 1,830,080	\$ 1,954,934	\$ 2,159,280	\$ 2,187,657	\$ 2,184,840
Dredging Operations	\$ 819,751	\$ 852,520	\$ 1,029,556	\$ 1,259,287	\$ 1,234,002	\$ 1,232,182	\$ 1,369,670	\$ 1,357,222	\$ 1,324,630	\$ 1,503,071
Grounds Maintenance	\$ 578,337	\$ 584,124	\$ 590,664	\$ 656,439	\$ 633,063	\$ 750,251	\$ 727,772	\$ 733,457	\$ 790,109	\$ 909,106
Administrative Services	\$ 607,274	\$ 623,503	\$ 784,443	\$ 1,016,517	\$ 632,156	\$ 653,783	\$ 759,880	\$ 753,848	\$ 663,892	\$ 902,926
Harbor Patrol	\$ 498,556	\$ 573,539	\$ 581,583	\$ 621,569	\$ 627,790	\$ 641,569	\$ 683,549	\$ 669,826	\$ 712,258	\$ 806,715
Marina Management	\$ 385,748	\$ 341,554	\$ 366,449	\$ 461,217	\$ 492,804	\$ 544,303	\$ 434,290	\$ 483,428	\$ 495,234	\$ 542,949
Non-Cash Pension Liability	\$ -	\$ -	\$ -	\$ -	\$ 489,486	\$ 313,404	\$ 338,085	\$ 190,116	\$ 805,728	\$ -
Property Management	\$ 412,992	\$ 401,920	\$ 430,550	\$ 429,040	\$ 403,528	\$ 474,209	\$ 480,408	\$ 515,497	\$ 669,573	\$ 686,549
Parking Services	\$ 303,391	\$ 281,834	\$ 294,859	\$ 345,904	\$ 360,565	\$ 357,156	\$ 341,396	\$ 248,637	\$ 352,771	\$ 388,936
Fuel Services	\$ 554,830	\$ 472,246	\$ 342,096	\$ 331,742	\$ 350,664	\$ 413,682	\$ 536,061	\$ 427,765	\$ 740,950	\$ 805,610
Docks, Piers, Marine Structures	\$ 219,302	\$ 208,181	\$ 206,915	\$ 263,642	\$ 317,187	\$ 270,617	\$ 237,013	\$ 269,258	\$ 320,346	\$ 502,201
Building Maintenance	\$ 311,959	\$ 237,033	\$ 223,292	\$ 238,023	\$ 259,087	\$ 322,642	\$ 323,550	\$ 323,175	\$ 321,331	\$ 387,540
Boatyard Operations	\$ 64,561	\$ 280,911	\$ 216,665	\$ 239,953	\$ 221,938	\$ 254,419	\$ 274,979	\$ 303,551	\$ 326,087	\$ 364,793
Finance & Purchasing	\$ 180,263	\$ 178,125	\$ 170,536	\$ 170,809	\$ 165,863	\$ 170,690	\$ 181,208	\$ 194,674	\$ 183,581	\$ 184,083
Environmental & Permitting	\$ 116,999	\$ 147,984	\$ 162,413	\$ 156,750	\$ 131,817	\$ 143,423	\$ 174,318	\$ 139,893	\$ 95,646	\$ 145,693
Utilities Maintenance	\$ 102,937	\$ 98,475	\$ 104,864	\$ 84,314	\$ 107,964	\$ 87,508	\$ 85,665	\$ 86,067	\$ 97,358	\$ 103,385
Rescue Services	\$ 91,876	\$ 66,713	\$ 67,005	\$ 90,519	\$ 97,308	\$ 95,508	\$ 99,549	\$ 84,414	\$ 104,968	\$ 107,898
Port Commission Support	\$ 36,029	\$ 39,303	\$ 39,306	\$ 50,183	\$ 48,164	\$ 45,923	\$ 52,156	\$ 56,586	\$ 107,746	\$ 55,713
Aeration Program	\$ 99,678	\$ 80,991	\$ 39,944	\$ 42,498	\$ 44,900	\$ 36,840	\$ 38,467	\$ 40,795	\$ 49,913	\$ 37,456
Events	\$ 26,392	\$ 64,171	\$ 26,359	\$ 32,531	\$ 32,313	\$ 30,682	\$ 30,440	\$ -	\$ 13,111	\$ 22,570
Capital Projects	\$ 32,600	\$ 8,581	\$ 2,453	\$ 1,024	\$ 9,716	\$ 1,022	\$ 6,812	\$ 1,630	\$ 54	\$ 36
Debt Issuance Costs	\$ 193,568	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Cash OPEB Liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,313	\$ 67,186	\$ 81,221	\$ 101,318	\$ 95,254
Ice Production/Fishery Support	\$ 17,418	\$ 6,783	\$ 3,495	\$ 5,042	\$ 2,452	\$ 2,762	\$ 5,680	\$ 5,064	\$ 8,588	\$ 12,014
Sub-total	\$ 7,084,730	\$ 7,270,695	\$ 7,331,098	\$ 8,278,842	\$ 8,487,521	\$ 8,742,968	\$ 9,203,068	\$ 9,125,404	\$ 10,472,849	\$ 10,749,338
Non-Operating Expenses:										
Tsunami Expense	\$ -	\$ -	\$ 27,864	\$ 17,088	\$ -	\$ -	\$ -	\$ -	\$ 187,859	\$ 10,486
Interest Expense	\$ 764,057	\$ 558,591	\$ 508,936	\$ 476,817	\$ 444,310	\$ 476,885	\$ 491,385	\$ 443,836	\$ 410,652	\$ 394,410
Other Expense	\$ -	\$ 1,943	\$ -	\$ 74,482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ 764,057	\$ 560,534	\$ 536,800	\$ 568,387	\$ 444,310	\$ 476,885	\$ 491,385	\$ 443,836	\$ 598,511	\$ 404,896
Total Expenditure	\$ 7,848,787	\$ 7,831,229	\$ 7,867,898	\$ 8,847,229	\$ 8,931,831	\$ 9,219,853	\$ 9,694,453	\$ 9,569,240	\$ 11,071,360	\$ 11,154,234
Surplus/(Deficit)	\$ 6,633,894	\$ 2,834,070	\$ 1,466,940	\$ 170,535	\$ 941,530	\$ 994,943	\$ 860,637	\$ 530,140	\$ 1,264,144	\$ 3,796,252
Net Position - Beginning Balance	\$18,136,699	\$24,770,593	\$25,416,357	\$26,883,297	\$27,053,832	\$27,719,368	\$28,714,311	\$29,574,948	\$30,105,088	\$31,369,232
Net Position - Ending Balance	\$24,770,593	\$27,604,663	\$26,883,297	\$27,053,832	\$27,995,362	\$28,714,311	\$29,574,948	\$30,105,088	\$31,369,232	\$35,165,484

Table H – Total Assets & Liabilities

Santa Cruz Port District - Assets & Liabilities (Fiscal Years 2013-14 to 2022-23)										
	FY 13-14 (Actual)	FY 14-15 (Actual)	FY 15-16 (Actual)	FY 16-17 (Actual)	FY 17-18 (Actual)	FY 18-19 (Actual)	FY 19-20 (Actual)	FY 20-21 (Actual)	FY 21-22 (Actual)	FY 22-23 (Actual)
CURRENT ASSETS										
Cash and Cash Equivalents	\$ 8,330,788	\$ 8,712,223	\$ 7,969,968	\$ 7,952,713	\$ 9,737,760	\$ 13,095,489	\$ 10,070,823	\$ 10,991,416	\$ 12,526,327	\$ 14,712,539
Trade Receivables	\$ 132,762	\$ 176,018	\$ 177,408	\$ 148,668	\$ 138,015	\$ 110,480	\$ 245,550	\$ 180,128	\$ 193,065	\$ 370,963
Grants Receivables	\$ 108,188	\$ 9,356	\$ 9,356	\$ 39,776	\$ 129,666	\$ 48,639	\$ -	\$ -	\$ -	\$ -
Interest Receivable	\$ 4,668	\$ -	\$ -	\$ -	\$ 32,411	\$ 75,887	\$ 48,223	\$ 10,841	\$ 8,896	\$ 90,362
Interest Receivable, Leases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,735
Inventory	\$ -	\$ -	\$ -	\$ 4,597	\$ 7,256	\$ 6,944	\$ 10,263	\$ 8,781	\$ 16,324	\$ 15,832
Lease Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 704,378
CalEMA Receivable	\$ 3,331,369	\$ 2,392,054	\$ 1,328,812	\$ -	\$ 51,916	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid Expenses	\$ 23,522	\$ 28,476	\$ 33,469	\$ -	\$ -	\$ 27,784	\$ 34,577	\$ 45,562	\$ 91,525	\$ 122,773
Total Current Assets	\$11,931,297	\$11,318,127	\$ 9,519,013	\$ 8,145,754	\$ 10,097,024	\$ 13,365,223	\$ 10,409,436	\$ 11,236,728	\$ 12,836,137	\$16,053,582
RESTRICTED ASSETS										
Cash and Cash Equivalents	\$ 3,350,140	\$ 706,444	\$ 725,384	\$ 725,685	\$ 726,601	\$ 1,015,386	\$ 1,016,571	\$ 1,017,050	\$ 1,017,008	\$ 1,029,556
Total Restricted Assets	\$ 3,350,140	\$ 706,444	\$ 725,384	\$ 725,685	\$ 726,601	\$ 1,015,386	\$ 1,016,571	\$ 1,017,050	\$ 1,017,008	\$ 1,029,556
CAPITAL ASSETS										
Lease Receivable, Net of Current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,210,399
Nondepreciable Assets:										
Land	\$ 1,349,360	\$ 1,349,360	\$ 1,349,360	\$ 1,349,360	\$ 1,349,360	\$ 1,349,360	\$ 1,349,360	\$ 1,349,360	\$ 2,201,360	\$ 2,201,360
Construction in Progress	\$ 2,775,421	\$ 3,152,161	\$ 3,581,567	\$ 484,401	\$ 605,977	\$ 874,128	\$ 3,197,517	\$ 570,268	\$ 574,372	\$ 998,052
Depreciable Assets:										
Structures and Improvements	\$ 26,401,652	\$ 26,546,747	\$ 29,244,137	\$ 29,336,818	\$ 29,405,675	\$ 29,477,120	\$ 29,668,008	\$ 30,057,168	\$ 30,705,762	\$ 30,720,555
Docks	\$ 19,502,369	\$ 21,562,506	\$ 21,562,506	\$ 21,562,506	\$ 21,562,506	\$ 22,600,115	\$ 24,113,526	\$ 27,023,464	\$ 27,122,552	\$ 27,161,298
Equipment	\$ 6,362,594	\$ 6,518,939	\$ 6,999,115	\$ 10,977,716	\$ 10,873,439	\$ 11,335,516	\$ 11,864,219	\$ 10,884,518	\$ 11,510,070	\$ 11,361,555
Office Equipment	\$ 110,452	\$ 138,565	\$ 134,833	\$ 140,960	\$ 140,960	\$ 153,680	\$ 153,680	\$ 73,114	\$ 63,621	\$ 54,374
Sub-total	\$56,501,848	\$59,268,278	\$ 62,871,518	\$ 63,851,761	\$ 63,937,917	\$ 65,789,919	\$ 70,346,310	\$ 69,957,892	\$ 72,177,737	\$85,707,593
Less Accumulated Depreciation	\$ 23,723,951	\$ 25,329,848	\$ 26,945,428	\$ 27,203,247	\$ 28,746,000	\$ 30,532,350	\$ 32,425,173	\$ 33,304,731	\$ 35,269,591	\$ 37,056,150
Total Capital Assets	\$32,777,897	\$33,938,430	\$ 35,926,090	\$ 36,648,514	\$ 35,191,917	\$ 35,257,569	\$ 37,921,137	\$ 36,653,161	\$ 36,908,146	\$48,651,443
TOTAL ASSETS	\$48,059,334	\$45,963,001	\$ 46,170,487	\$ 45,519,953	\$ 46,015,542	\$ 49,638,178	\$ 49,347,144	\$ 48,906,939	\$ 50,761,291	\$65,734,581
Deferred Outflows of Resources										
Deferred Amount from Pension Plans	\$ 56,292	\$ -	\$ 656,139	\$ 1,129,715	\$ 1,242,383	\$ 948,686	\$ 927,507	\$ 897,876	\$ 829,012	\$ 2,146,081
Deferred Amount from OPEB Plans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,883	\$ 10,797	\$ 174,391	\$ 207,298	\$ 191,486
Total Deferred Outflows of Resources	\$ 56,292	\$ -	\$ 656,139	\$ 1,129,715	\$ 1,242,383	\$ 952,569	\$ 938,304	\$ 1,072,267	\$ 1,036,310	\$ 2,337,567
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	\$48,115,626	\$45,963,001	\$ 46,826,626	\$ 46,649,668	\$ 47,257,925	\$ 50,590,747	\$ 50,285,448	\$ 49,979,206	\$ 51,797,601	\$68,072,148
CURRENT LIABILITIES										
Accounts Payable and Accrued Expenses	\$ 656,922	\$ 296,249	\$ 247,820	\$ 186,999	\$ 286,052	\$ 395,293	\$ 169,131	\$ 213,884	\$ 300,949	\$ 316,941
Accrued Interest	\$ 198,370	\$ 113,906	\$ 106,610	\$ 99,012	\$ 91,117	\$ 101,615	\$ 92,380	\$ 82,466	\$ 72,508	\$ 62,257
Payroll Liabilities	\$ 174,606	\$ 188,124	\$ 259,146	\$ 310,493	\$ 315,187	\$ 219,891	\$ 210,982	\$ 229,613	\$ 239,105	\$ 284,338
Line of Credit	\$ 511,629	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Portion of Long-term Debt	\$ 3,452,851	\$ 949,245	\$ 982,015	\$ 1,015,120	\$ 1,048,837	\$ 1,254,451	\$ 1,299,163	\$ 1,274,163	\$ 1,329,940	\$ 1,366,974
Current Portion of Unearned Revenue	\$ 66,544	\$ 66,544	\$ 66,544	\$ 66,544	\$ 66,544	\$ 66,544	\$ 66,544	\$ 66,544	\$ 66,544	\$ 278,546
Tsunami CalEMA Advance Liability	\$ 422,550	\$ 422,550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid Slip Rents	\$ 137,377	\$ 159,474	\$ 167,629	\$ 154,165	\$ 181,220	\$ 189,780	\$ 191,985	\$ 258,639	\$ 251,346	\$ 246,859
Deposits	\$ 354,392	\$ 401,429	\$ 388,002	\$ 414,913	\$ 437,363	\$ 431,179	\$ 438,411	\$ 445,946	\$ 455,603	\$ 422,999
Total Current Liabilities	\$ 5,975,241	\$ 2,597,521	\$ 2,217,766	\$ 2,247,246	\$ 2,426,320	\$ 2,658,753	\$ 2,468,596	\$ 2,571,255	\$ 2,715,995	\$ 2,978,914
LONG-TERM DEBT										
Long-term Debt, less current portion	\$ 16,478,578	\$ 14,963,538	\$ 13,981,522	\$ 12,965,317	\$ 11,917,360	\$ 13,858,644	\$ 12,563,188	\$ 11,292,731	\$ 10,912,376	\$ 9,549,108
Total Long-Term Debt	\$16,478,578	\$14,963,538	\$ 13,981,522	\$ 12,965,317	\$ 11,917,360	\$ 13,858,644	\$ 12,563,188	\$ 11,292,731	\$ 10,912,376	\$ 9,549,108
OTHER LONG-TERM LIABILITIES										
Unearned Revenue, less current portion	\$ 848,436	\$ 781,892	\$ 715,348	\$ 648,804	\$ 582,260	\$ 515,718	\$ 449,174	\$ 382,630	\$ 316,086	\$ -
Net OPEB Liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 484,557	\$ 483,228	\$ 728,518	\$ 776,506	\$ 807,791
Net Pension Liability	\$ -	\$ -	\$ 2,745,051	\$ 3,509,957	\$ 4,052,992	\$ 3,990,879	\$ 4,338,392	\$ 4,674,819	\$ 2,908,996	\$ 5,417,181
Total Other Long-term Liabilities	\$ 848,436	\$ 781,892	\$ 3,460,399	\$ 4,158,761	\$ 4,635,252	\$ 4,991,154	\$ 5,270,794	\$ 5,785,967	\$ 4,001,588	\$ 6,224,972
TOTAL LIABILITIES	\$23,302,255	\$18,342,951	\$ 19,659,687	\$ 19,371,324	\$ 18,978,932	\$ 21,508,551	\$ 20,302,578	\$ 19,649,953	\$ 17,629,959	\$18,752,994
DEFERRED INFLOW OF RESOURCES										
Tsunami CalEMA deferred admin allowance	\$ 42,778	\$ 15,387	\$ 10,419	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Amounts from OPEB	\$ -	\$ -	\$ -	\$ -	\$ 2,434	\$ 73,078	\$ 65,263	\$ 136,821	\$ 165,758	\$ -
Deferred Amounts from Leases / Rent	\$ -	\$ -	\$ 56,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,527,701
Deferred Amounts from Pension Plans	\$ -	\$ -	\$ 216,973	\$ 224,512	\$ 283,631	\$ 365,451	\$ 334,844	\$ 158,902	\$ 2,661,589	\$ 460,211
Total Deferred Inflows of Resources	\$ 42,778	\$ 15,387	\$ 283,642	\$ 224,512	\$ 283,631	\$ 367,885	\$ 407,922	\$ 224,165	\$ 2,798,410	\$14,153,670
NET POSITION										
Net Investment in Capital Assets	\$ 11,931,488	\$ 17,177,211	\$ 20,180,661	\$ 21,952,729	\$ 21,576,916	\$ 19,562,212	\$ 23,543,068	\$ 23,637,093	\$ 24,283,200	\$ 24,246,416
Restricted for Debt Service	\$ 3,350,140	\$ 706,444	\$ 725,384	\$ 725,685	\$ 726,601	\$ 1,015,386	\$ 1,016,571	\$ 1,017,050	\$ 1,017,008	\$ 1,029,556
Unrestricted	\$ 9,488,965	\$ 9,721,008	\$ 5,977,252	\$ 4,375,418	\$ 5,691,845	\$ 8,136,713	\$ 5,015,309	\$ 5,450,945	\$ 6,069,024	\$ 9,889,512
Total Net Position	\$24,770,593	\$27,604,663	\$ 26,883,297	\$ 27,053,832	\$ 27,995,362	\$ 28,714,311	\$ 29,574,948	\$ 30,105,088	\$ 31,369,232	\$35,165,484
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$48,115,626	\$45,963,001	\$ 46,826,626	\$ 46,649,668	\$ 47,257,925	\$ 50,590,747	\$ 50,285,448	\$ 49,979,206	\$ 51,797,601	\$68,072,148

GOVERNANCE

Legal Authority

The Santa Cruz Port District is governed by the California Harbors and Navigation Code. Code Section 6290-6311 outlines the District’s powers, which include but are not limited to, the ability to acquire, purchase, takeover, construct, maintain, operate, develop, and regulate wharves, docks, warehouses, grain elevators, bunkering facilities, belt railroads, floating plants, lighterage, lands, towage facilities, and any and all other facilities, aids, or public personnel, incident to, or necessary for, the operation and development of ports, waterways, and the district.

In 1987, following the enactment of Senate Bill 947, the California Harbors and Navigation Code also added specific language for the Santa Cruz Port District:

“The Legislature finds and declares that this section is necessary to meet a serious danger to the public safety within the Santa Cruz Port District caused by surfriding activities within the harbor entrance area (HNC 6302.5[a]). No person shall swim or surfride, or use any watercraft or device to surfride, on ocean waters within a harbor entrance area, as prescribed by the Santa Cruz Port District by ordinance (HNC 6302.5[b]). For the purposes of this section, "surfride" includes traveling to or from a surfriding staging area and activities in the staging area which are preparatory or preliminary to, or connected with, riding the surf (HNC 6302.5[c]). Every person who violates this section is guilty of a misdemeanor, and shall be punished by a fine not to exceed five hundred dollars (HNC 6302.5[d]).”

Local Accountability & Structure

The first port commissioners were elected in 1950. The five present commissioners are shown below. The chairmanship rotates annually. The commissioners do not receive financial compensation for their services. The District has transitioned from at-large to division-based elections, effective with the November 2024 election.

Table I – Current Commissioners

Commissioner	Term of Office	Years of Service:
Reed Geisreiter	2022-2026	14 years (since 2009)
Darren Gertler	2020-2024	8 years (since 2016)
Toby Goddard	2022-2026	18 years (since 2006)
Stephen Reed	2020-2024	12 years (since 2012)
Dennis Smith	2020-2024	16 years (since 2008)

The District is maintained under the direction of Holland MacLaurie, Port Director. The district office is staffed seven days a week, 24 hours per day. Current employees are staffed throughout three primary departments: (1) Administration, (2) Operations, and (3) Facilities Maintenance & Engineering. Regular meetings of the commission are scheduled for 5:30 p.m. on the fourth Tuesday of each month.

Management Efficiencies

As part of this service and sphere review, LAFCO staff analyzed the internal operations of the Santa Cruz Port District. The following is a summary of several key management efficiencies currently in place.

Transition to District-Based Elections

The Santa Cruz Port District has transitioned from at-large to district-based elections for its commissioners commencing with the General Election in November 2024. After a robust and deliberate public process, SCPD selected a final map indicating where the District's boundary will be split into five geographic divisions (districts) for future elections.

Appendix B illustrates the adopted division map. Voters within the identified divisions will vote only for candidates residing within the same division. Voters will not be able to vote for candidates outside of their own division. This transition was a result of multiple public hearings, outreach efforts, and extensive evaluation. More information about the entire transition process is available online: <https://www.santacruzharbor.org/transition-to-district-based-elections>

Capital Improvement Plan

In February 2024, the District adopted its latest 5-Year Capital Improvement Plan (CIP). **Appendix C** provides a copy of the latest CIP Plan. The previous plan was adopted in 2019. The CIP is updated as part of each budget adoption cycle. Funding for the projects is derived primarily from the operating budget. CIP projects are budgeted and reported within the Capital Improvement Fund. The vast majority of expenses within the Capital Improvement Fund are capitalized upon project completion and include force account labor where applicable.

The latest CIP lists projects for the current fiscal year (FY 2024-25) and provides capital needs forecasts extending out through 2028. The plan identifies over 30 different projects, which are assigned under one of six categories: (1) Docks, Piers & Marine Structures, (2) Buildings, (3) Landslide Infrastructure, (4) Utility Systems, (5) Planning Projects & Studies, and (6) Other/Miscellaneous. **Table J** showcases the anticipated costs for the capital improvement projects by category.

Table J: Five-Year Capital Improvement Plan (Proposed Cost Breakdown)

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Total
Docks, Piers & Structures	\$500,000	\$155,000	\$250,000	\$585,000	\$150,000	\$1,640,000
Buildings	\$80,000	\$365,000	\$150,000	\$165,000	\$125,000	\$885,000
Landslide Infrastructure	\$125,000	\$85,000	\$100,000	\$130,000	\$80,000	\$520,000
Utility Systems	\$280,000	\$185,000	\$220,000	\$120,000	\$90,000	\$895,000
Planning Projects/Studies	\$95,000	\$85,000	\$110,000	\$5,000	\$5,000	\$300,000
Misc. Projects	\$340,000	\$212,000	\$200,000	\$12,000	-	\$764,000
Total Cost	\$1,420,000	\$1,087,000	\$1,030,000	\$1,017,000	\$450,000	\$5,009,004

Website Requirements

Senate Bill 929 was signed into law in September 2018 and requires all independent special districts to have and maintain a website by January 1, 2020. SB 929 identifies several components that must be found within an agency's website. Additionally, the Special District Leadership Foundation (SDLF), an independent, non-profit organization formed to promote good governance and best practices among California's special

districts, has also outlined recommended website elements as part of its District Transparency Certificate of Excellence. This program was created as an effort to promote transparency in the operations and governance of special districts to the public. LAFCO conducted a thorough review of the District’s website based on SB 929’s criteria and the recommendations set by the SDLF. **Table K** summarizes staff’s findings on whether their website is meeting the statutory requirements. At present, SCPD meets all benchmarks. Overall, the District has a transparent website filled with useful information and resources that are easily accessible, which is why it has maintained its Certificate of Excellence from the Special District Leadership Foundation since 2016.

Table K: Website Transparency

Website Components	Status (Yes = ✓)
Required Items (SB 929 Criteria and SDLF Benchmarks)	
1. Names and Contact Information of Board Members*	✓
2. Board Member Term Limits	✓
3. Names of Key Staff, including General Manager	✓
4. Contact Information for Staff	✓
5. Election/Appointment Procedure & Deadlines	✓
6. Board Meeting Schedule*	✓
7. Mission Statement	✓
8. Description of District's Services/Functions and Service Area	✓
9. Authorizing Statute/Enabling Act	✓
10. Adopted District Budgets*	✓
11. Financial Audits*	✓
12. Archive of Board Meeting Agendas & Minutes*	✓
13. Link to State Controller's Webpages for District's reported Board Member and Staff Compensation	✓
14. Link to State Controller's Webpages for District's reported Financial Transaction Report	✓
15. Reimbursement & Compensation Policy / Annual Policies	✓
16. Home Page Link to Agendas/Board Packets	✓
17. SB 272 - Compliance-Enterprise Catalogs	✓
18. Machine Readable/Searchable Agendas	✓
19. Recipients of Grant Funding or Assistance	✓
20. Link or Copies of LAFCO’s Service & Sphere Reviews	✓
Total Score (out of a possible 20)	20 (100%)

Marine Rescue Service Program

The County of Santa Cruz has provided annual monetary support to the Santa Cruz Harbor's marine rescue service since the early-1990's. In 1991, the Port District, the County and City of Santa Cruz entered into a Joint Administrative Agreement which resulted in 45% of the Port District's property tax funding being distributed to the County, while the remaining 55% went to the City of Santa Cruz. In exchange for the property tax redistribution, the two local agencies agreed to provide police, fire, traffic control, and street maintenance services within the harbor area. This agreement is automatically extended on an annual basis. While the annual funding contribution remained at \$24,000 for many years, the County, in recognition of both its responsibility to provide services and the public benefits that derive from the Port District's existing marine rescue service program, increased its annual contribution to \$50,000 in 2019. The annual contribution has not been adjusted since that time.

The Santa Cruz Harbor Patrol vessel and crew support other maritime emergency agencies and are an integral part of the County of Santa Cruz' Coastal Incident Response Plan. Agencies supported by the Port District's marine rescue service include the U.S. Coast Guard, the County of Santa Cruz Sheriff's Department and other local law enforcement agencies, Santa Cruz County Office of Emergency Services, City of Santa Cruz Lifeguard Service / Marine Rescue Unit, State Parks lifeguards and rangers, Capitola City lifeguards, Santa Cruz County Fire marine rescue swimmers, Central Fire District (formally Aptos-La Selva Fire District) marine rescue swimmers, and others.

As noted in the County's Coastal Incident Response Plan, "The Santa Cruz Harbor Patrol has no jurisdictional responsibility in Santa Cruz County other than the Small Craft Harbor itself. The Harbor Patrol receives funding from Santa Cruz County to perform search and rescue missions within the three nautical mile line, which extends in Santa Cruz County to three nautical miles offshore including the Monterey Bay. If needed, the Harbor Patrol may extend beyond that boundary." Despite having no jurisdictional responsibility, the Santa Cruz Harbor Patrol performed 33 marine search and rescue missions from 2020 to 2023 and saved 219 lives.

If the County Sheriff Department or another local agency had to provide this marine rescue program, it would need to bear the full cost and responsibility for acquiring a patrol vessel and year-round crew available 24/7, ongoing crew training, acquiring and maintaining lifesaving equipment, vessel and equipment maintenance and replacement, fuel, berthing costs, dispatch, insurance, liability, and program administration.

LAFCO Staff Recommendation: *LAFCO encourages the District to coordinate with the County to determine if the annual reimbursement amount of \$50,000 is aligned with the marine rescue services being provided.*

Challenges and Opportunities

The Santa Cruz Port District is significantly affected by changes in State laws and regulations that can arise from time to time and add complexities and/or costs. For example, changes in California’s Clean Water Act’s list of impaired water bodies, maintained by the State Water Resources Control Board, may result in the development of Total Maximum Daily Load (TMDL) requirements. TMDL’s are intended to improve and restore impaired water bodies. Regulations related to fishing and other ocean resources can also affect commercial and recreational fishing, with potential impacts to District activities. Sea level rise, predicted as a result of climate change, may also force the District to make expensive adaptations in the near future. In 2015, the California Legislature passed AB 691 requiring trustees of granted public lands to assess the impacts of sea level rise on these lands and to provide this assessment to the State Lands Commission by July 1, 2019.

Another challenge that the District has faced and may experience again is the aftermath of natural disasters. On March 11, 2011, a tsunami that originated in Japan destroyed the District’s “U” dock and severely damaged docks throughout the harbor. The destruction brought on by the tsunami resulted in a Major Disaster Declaration by then President Obama. The estimated repair cost for all tsunami-related damages to the District was approximately \$19.7 million. State and federal government grant funding covered approximately 94% of the total tsunami-related costs. The final recovery project related to the tsunami disaster, replacing the south harbor electrical service at an approximate cost of \$2.6 million, was completed in April 2015. Unfortunately, another tsunami hit the Santa Cruz Port District in 2022. The Tonga Hunga-Tonga Ha’apai volcano erupted on January 14, 2022, and generated tsunami waves that impacted the west coast of the United States on the morning of January 15, 2022¹. At that time, the District estimated that \$6.5 million would be needed to fix the damaged infrastructure.

During these types of occurrences, the District should continue to consider partnering with neighboring agencies and businesses to address unpredictable yet inevitable natural disasters. Historically, the District has collaborated with agencies and organizations within the Harbor to repair seawalls and other infrastructure. In 2015, the District partnered with Aldo’s Harbor Restaurant to address needed repairs to a failing seawall. This collaboration allowed the restaurant to continue operating in temporary quarters on the harbor’s west side while a long-term plan was developed to replace the seawall.



¹ USGC Website: <https://www.usgs.gov/data/observations-tsunami-and-runup-heights-santa-cruz-harbor-and-surrounding-beaches-2022-hunga>

SPHERE OF INFLUENCE

Cortese-Knox-Hertzberg Act

City and special district spheres of influence define the probable physical boundaries and service area of a local agency, as determined by the Commission (Government Code Section 56076). The law requires that spheres be updated at least once every five years either concurrently or subsequently to the preparation of Municipal Service Reviews. Spheres are determined and amended solely at the discretion of the Commission. In determining the sphere of influence for each local agency, the Commission is required by Government Code Section 56425(e) to consider certain factors, including:

- The present and planned uses in the area, including agricultural and open-space lands;
- The present and probable need for public facilities and services in the area;
- The present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide;
- The existence of any social or economic communities of interest in the area if the commission determines that they are relevant to the agency; and
- For an update of a sphere of influence of a city or special district that provides public facilities or services related to sewers, municipal and industrial water, or structural fire protection, that occurs pursuant to subdivision (g) on or after July 1, 2012, the present and probable need for those public facilities and services of any disadvantaged unincorporated communities within the existing sphere of influence.

Current & Proposed Sphere Boundary

LAFCO originally adopted a coterminous sphere for the District in 1988, as shown in **Figure 6** on page 25. Prior to the sphere reaffirmation in the early-1990s, an agreement among the County, City of Santa Cruz, and the District resulted in all three parties supporting a coterminous sphere boundary with the notion that the District would eventually become a full enterprise district by foregoing property tax revenue. Today, the District relies on enterprise (business-related) revenue sources to fund operations and has fulfilled its commitment to the 1991 agreement. For the past 36 years, the sphere boundary has remained unchanged.

Based on LAFCO's analysis, the sphere should be amended to address existing discrepancies, specifically small portions of the City of Santa Cruz being excluded from the current sphere. State law prohibits "dividing a municipal corporation" (Harbors and Navigation Code Section 6210). The proposed amendment would result in added clarity and consistency among the existing jurisdictional boundaries. Therefore, staff is recommending that the sphere be amended to include the previously excluded portions of the City of Santa Cruz, as shown in **Figure 7** on page 26. Such inclusion does not automatically trigger annexation. Further analysis would be required if annexation is considered and initiated by the affected parties.

Figure 6: Current Sphere Map

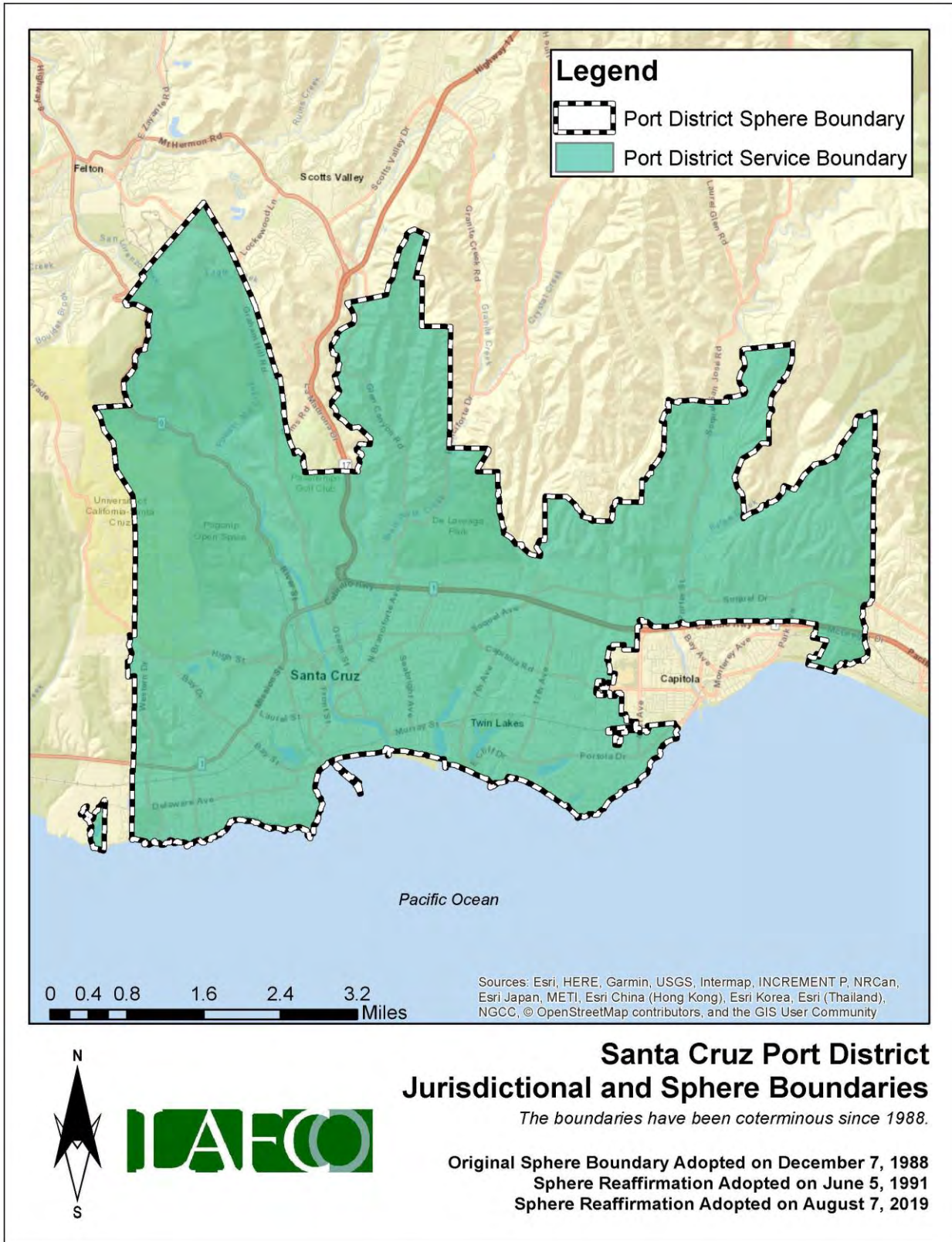
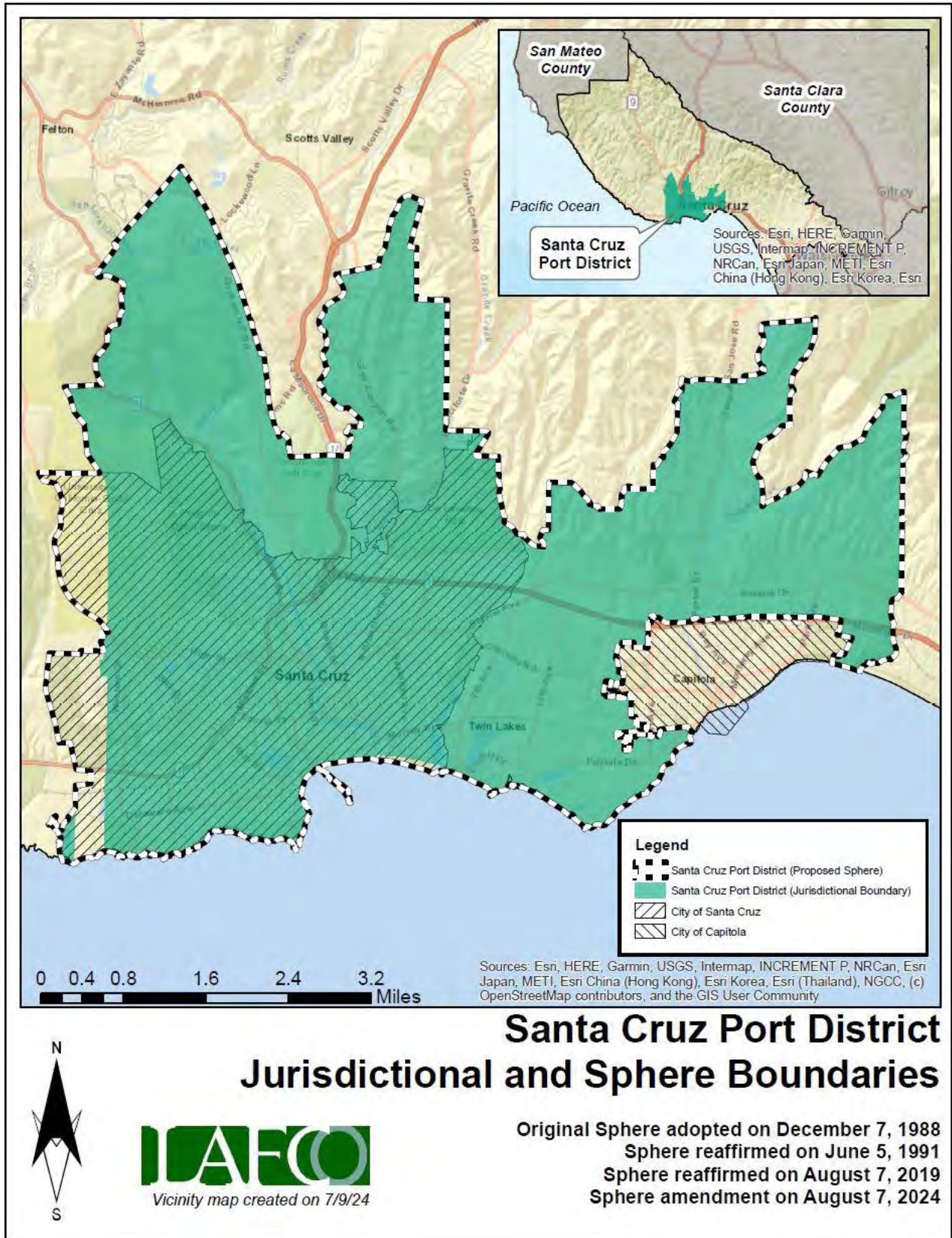


Figure 7: Proposed Sphere Map



DISTRICT SUMMARY

Santa Cruz Port District	
Formation	California Harbors and Navigation Code, section 6000 et seq.
Board of Directors	Five members, elected at-large to four-year terms <i>(Transition to division-based election starting in November 2024)</i>
Port Director	Holland MacLaurie
Employees	29 Full-Time Employees
Facilities	Appx. 1,200 wet berths; 275 dry-stored vessels; visitor berthing; and launching
District Area	27.9 square miles
Sphere of Influence	<u>Current Sphere:</u> Coterminous with Service Area <u>Proposed Sphere:</u> Larger than Service Area
FY 2022-23 Audit	Total Revenue = \$14,950,486 Total Expenditure = \$11,154,234 Projected Net Position (Beginning Balance) = \$35,165,484
Contact Information	Mailing Address: 135 5 th Avenue, Santa Cruz CA 95062 Phone Number: (831) 475-6161 Email Address: scpd@santacruzharbor.org Website: www.santacruzharbor.org
Public Meetings	Meetings are typically held on the fourth Tuesday of each month at 5:30 p.m.
Mission Statement	The primary mission of the Santa Cruz Port Commission is to ensure that Santa Cruz Harbor is a viable operational and financial entity, providing a full array of boating and marine related opportunities for the public.

SERVICE AND SPHERE REVIEW DETERMINATIONS

The following service and sphere review determinations fulfill the requirements outlined in the Cortese-Knox-Hertzberg Act.

Service Provision Determinations

Government Code Section 56430 requires LAFCO to conduct a municipal service review before, or in conjunction with, an action to establish or update a sphere boundary. Written statements of determination must be prepared with respect to each of the following:

1. Growth and population projections for the affected area.

The District encompasses unincorporated county territory as well as the vast majority of the City of Santa Cruz. It is estimated that approximately 99,000 residents currently live within the District's jurisdiction. Based on LAFCO's projections, the District's population may reach 113,000 by the year 2040.

2. The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence.

In 2020, the California statewide median household income was \$78,672, and 80% of that was \$62,938. Based on LAFCO's analysis, there are no disadvantaged unincorporated communities within or contiguous to the District's sphere boundary.

3. Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence.

The District does not provide water, sewer, or fire protection within its service area.

4. Financial ability of agencies to provide services.

The District operates with revenues covering expenditures on an annual basis. As of March 31, 2023, the District is operating with a net position of approximately \$35 million and total assets of approximately \$66 million. The District is funded primarily through service charges. The District does not receive any tax revenue.

5. Status of, and opportunities for, shared facilities.

The District provides emergency ocean rescue and law enforcement services when requested to assist the US Coast Guard, local marine rescue agencies, and law enforcement agencies within the County. The District is part of a Joint Powers Authority with the California Maritime Infrastructure Authority and has MOUs with the US Army Corps of Engineers for dredging and the City and County for tax reallocation.

6. Accountability for community service needs, including governmental structure and operational efficiencies.

The Santa Cruz Port District is governed by a five-member board. The District has transitioned from at-large to division-based elections, effective with the November 2024 election.

7. Any other matter related to effective or efficient service delivery, as required by commission policy.

No additional local LAFCO policies are specifically relevant to this service and sphere review.

Sphere of Influence Determinations

Government Code Section 56425 requires LAFCO to periodically review and update spheres of influence in concert with conducting municipal service reviews. Spheres are used as regional planning tools to discourage urban sprawl and encourage orderly growth. Written statements of determination must be prepared with respect to each of the following:

1. The present and planned land uses in the area, including agricultural and open-space lands.

State law limits the square miles of the Santa Cruz Port District such that it does not include the entire County and there can only be one municipal corporation in the District (Harbors and Navigation Code Section 6210). The District's boundary contains the vast majority of the City of Santa Cruz and an area of unincorporated land. This area includes a wide range of land uses, including but not limited to, agriculture, community commercial, parks and open space, and residential.

2. The present and probable need for public facilities and services in the area.

The District experiences an ongoing need for harbor services, which is demonstrated by the current wait list for harbor slips. The longest approximate wait time ranges from 1 year for a 20-foot slip up to 23 years for a 40-foot slip. All slip assignments are based on chronological precedence of requests. Only one size slip may be requested. The District provides a monthly waiting list report which can be accessed on their website.

3. The present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide.

The District has consistently demonstrated a capacity to provide harbor services to the large population it serves. A strong local demand for harbor services is effectively constrained by the spatial limitations of the harbor's physical site.

4. The existence of any social or economic communities of interest in the area if the commission determines that they are relevant to the agency.

There are no District-relevant social or economic communities of interest in the area served. Staff's analysis does highlight that District's recent transition from at-large to division-based elections. This transition will provide more equal representation within the District's jurisdictional boundary and on its governing board.

5. For an update of a sphere of influence of a city or special district that provides public facilities or services related to sewers, municipal and industrial water, or structural fire protection, that occurs pursuant to subdivision (g) on or after July 1, 2012, the present and probable need for those public facilities and services of any disadvantaged unincorporated communities within the existing sphere of influence.

The Santa Cruz Port District does not provide services related to sewers, municipal and industrial water, or structural fire protection. Therefore, this determination is not applicable.

APPENDICES

Appendix A: “Harbor News” Newsletter (Spring 2024)

Appendix B: Division-Based Election Map (November 2024)

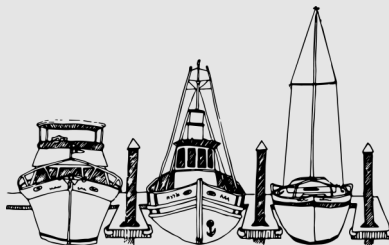
Appendix C: Capital Improvement Plan (2024 to 2028)



APPENDIX A:

“Harbor News” Newsletter (Spring 2024)

SANTA CRUZ PORT DISTRICT
135 5th Avenue
Santa Cruz, CA 95062
831.475.6161
scpd@santacruzharbor.org
www.santacruzharbor.org



PORT COMMISSIONERS
Toby Goddard
Dennis Smith
Reed Geisreiter
Stephen Reed
Darren Gertler

HARBOR NEWS

SANTA CRUZ SMALL CRAFT HARBOR

SPRING 2024

Celebrating 60 years of the Santa Cruz Harbor

Since its dedication on April 18, 1964, the Santa Cruz Harbor has been a cornerstone of the Santa Cruz community, offering a wide range of commercial and recreational marine-related activities for residents and visitors alike. Guided by the mission of the Santa Cruz Port Commission, the harbor has remained a vibrant and financially sustainable entity, providing a wide array of boating and marine related opportunities for the public.

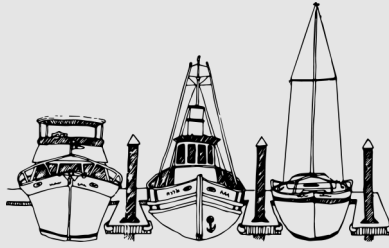
As we celebrate this milestone, we invite you to browse the Port District's [archive](#) and celebrate the collective efforts that have shaped the Santa Cruz Harbor into the valuable marine asset it is today. Here's to 60 years!

"...And thus it goes. Our harbor is a living thing as vital as the air we breathe and as eternal as the tides and winds which are a part of us."

~ ED LARSON

Aviator, Artist, Author, and Beloved Friend of the Harbor





2023 FISHERIES DISASTER DECLARATION

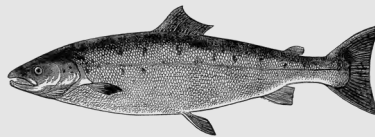
On February 1, 2024, the Secretary of Commerce announced the allocation of \$20.6 million for the fishery resource disaster that occurred in the 2023 Sacramento River Fall Chinook fishery. The State of California and the Pacific Fisheries Management Council will have until June 1, 2024, to submit a spend plan to National Oceanic and Atmospheric Administration (NOAA Fisheries) before funds are released to those affected by the 2023 salmon fishery closure.

USACE LTC SHEBESTA SITE VISIT

On Wednesday, March 27, 2024, LTC Timothy Shebesta of the U.S. Army Corps of Engineers (USACE) toured the harbor and reviewed the District's dredge operation. Chair Reed, Commissioner Goddard, and staff led an informative visit, which highlighted the successful partnership that exists between the Port District and the Corps.

2024 SALMON SEASON UPDATE

On April 11, 2024, the Pacific Fisheries Management Council made the determination to close recreational and commercial ocean salmon fishing statewide in 2024. The action to close salmon fishing for a second straight year comes after the continuation of low stock abundance forecasts.



MILE BUOY SAVED FROM REMOVAL!

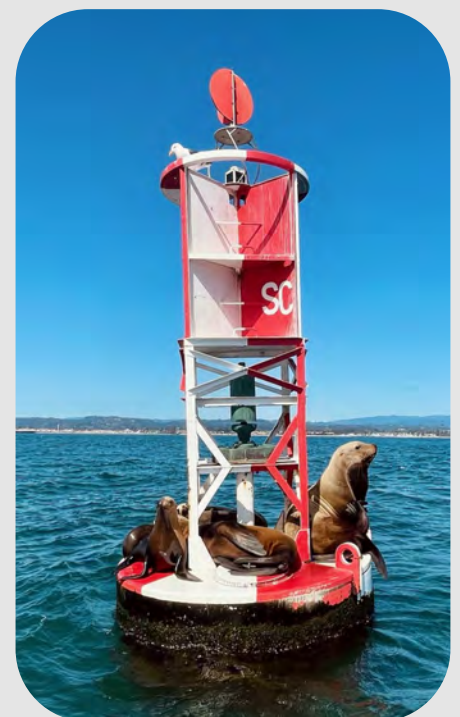
On Friday, March 29, 2024, the Coast Guard announced that the Santa Cruz Lighted Whistle Buoy, commonly known as Mile Buoy, will not be removed. The announcement came after overwhelming public support in favor of the buoy remaining in our local waters. The Coast Guard has indicated that every ten years, Aids to Navigation are evaluated for their utility, so it's another proposal for removal will occur in the future.

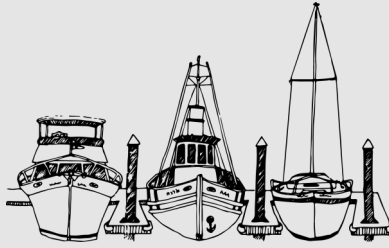
CONGRESSMAN PANETTA SITE VISIT

Congressman Panetta was onsite on February 23, 2024, to meet with staff and tour the harbor.

Congressman Panetta is familiar with the Port District's dredging operation and has been instrumental in coordinating congressional support for the District's annual dredge reimbursement from the U.S. Army Corps of Engineers.

The Port District is extremely appreciative of the ongoing support received from local and state legislators.





UPCOMING MEETINGS

Regular monthly Commission meetings are held on the fourth Tuesday of each month at 5:30 PM. Items for the agenda must be submitted to the Port District by the Tuesday prior to the meeting date of each month.

Please join us in person or virtually! For more information visit our [website](#).

SPECIAL CLOSED MEETING:

April 23, 2024, 4:30 PM

REGULAR PUBLIC MEETING:

April 23, 2024, 5:30 PM

REGULAR PUBLIC MEETING:

May 28, 2024, 5:30 PM

SANTA CRUZ COUNTY CLEANUP DAY

O'Neill Sea Odyssey will be hosting a Community Cleanup on May 11, 2024.

MEET: 616 Atlantic Avenue (near the entrance to the West Jetty Walkway)

TIME: 9:00 AM – 11:00 AM

[Click here](#) for more information on how to participate in an upcoming cleanup event.

NATIONAL SAFE BOATING WEEK - MAY 18-24, 2024

Join the Port District in promoting safe boating during National Safe Boating Week at the Santa Cruz Harbor launch ramp.

Stay tuned for more information!

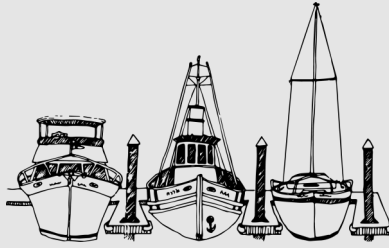
CONCESSION PARKING LOT TEMPORARILY CLOSED

Please be advised that the concession parking lot will be closed from Monday, April 22 to Friday, April 26, 2024.

The Port District recently awarded a contract to Granite Construction to facilitate much needed paving work in the concession parking lot. The concession parking lot and all access points will be closed for the duration of the project.

Free parking will be available for patrons in the launch ramp parking lot (adjacent to the concession parking lot). [Click here](#) for more information.

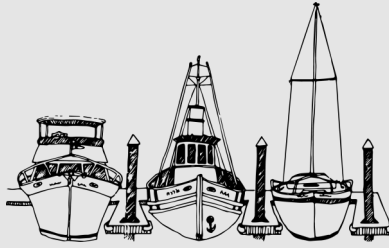




Then and Now



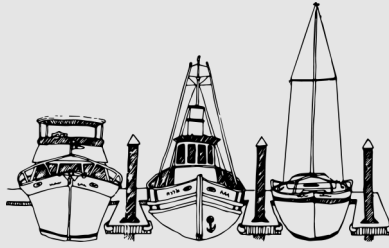
Historical Photograph Credit to Les Long.



Then and Now



Historical Photograph Credit to Les Long.



ANCHORS AWEIGH!

KEVIN MELROSE

After 8 years with the Port District, Kevin Melrose, the District's Boatyard Supervisor set sail into retirement on March 31, 2024.

We extend our sincere appreciation for his contributions and wish him well in his endeavors.

Join us in congratulating Kevin on his well-deserved retirement!

BOATYARD SUPERVISOR

NICK HENNING

The Port District is pleased to announce that Nick Henning has been promoted to the position of Boatyard Supervisor.

Nick has worked at the boatyard since 2021, and has extensive experience hauling vessels and participating in the oversight of the day-to-day operations of the yard.

We look forward to having Nick in this supervisory position, so please join us in congratulating him on his recent promotion!

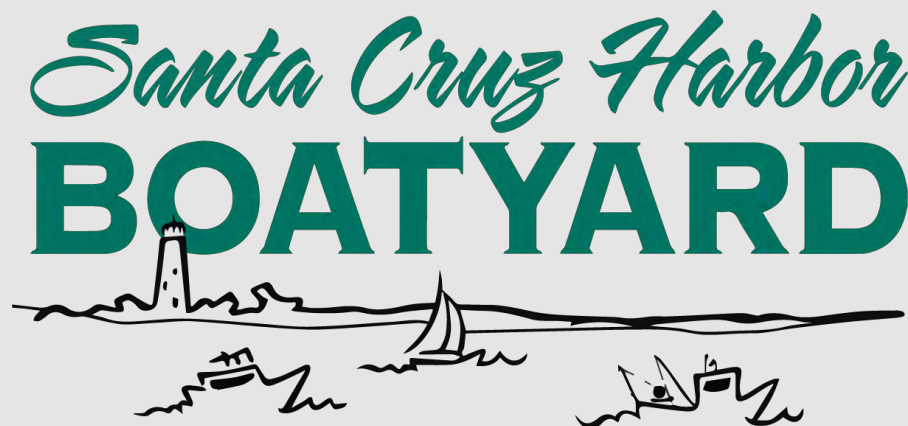
BOATYARD CREW

PETER REPLOGLE

The Port District would like to welcome Peter Replogle to the operations team as the new full-time Boatyard Crew member.

Peter has worked in the boating industry since 2015, and is a graduate of The Northwest School of Wooden Boat Building in Port Townsend, Washington. He also served eight years in the Army as an electronics technician.

Please join us in welcoming Peter to the team!



*The Santa Cruz Harbor Boatyard is gearing up for the busy season.
Be sure to schedule your haulout soon!*

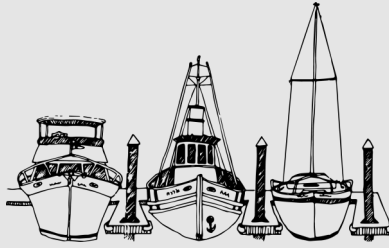
Call Today! (831) 475-3002

MARINE FLARE DISPOSAL SURVEY

*Calling All Seafarers &
Coastal Guardians!*

Are you a boater, sailor, or ocean enthusiast in Santa Cruz County? Your input about Marine Flare use, and disposal is needed!

[TAKE THE SURVEY NOW!](#)



SELF-GUIDED TOUR STATIONS

Throughout the Santa Cruz Harbor there are interpretive panels which detail many facets of the harbor's eco-systems, economics, and history. These panels were created by Ed Larson decades ago and offer a colorful and informative way to learn about the environment and the role Santa Cruz Harbor plays in our community. Most panels are located at the water's edge and are easy to find by the bright yellow and blue metal signs with rounded tops which denote their location.



2023-24 DREDGE OPERATIONS

The 2023-24 dredge season has proven to be challenging. The crew has been working hard to combat rough weather, a large influx of sand, and several unanticipated equipment failures that have resulted in extended work stoppages.

The dredge crew has been working hard to address the entrance channel shoaling and has made significant progress deepening the center channel.

An extension to the dredge season through May 24, 2024, has been requested. Final approval from all regulatory agencies is pending.

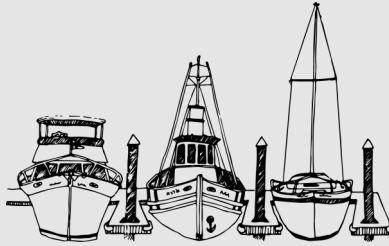


Cheers to 25 years!

Arturo Acevedo (left) and Jorge Lopez (right), recently celebrated their 25th anniversary of working for the Port District's Maintenance Department. Both starting in 1998, each have provided a tireless commitment to the Port District's grounds and infrastructures.

Thank you!





WATER TAXI OPERATION

The free inner-harbor water taxi is scheduled to begin operation over Memorial Day Weekend! Beginning Saturday, May 25, 2024, the water taxi will be operating on weekends and holidays from 11:00 AM to 6:00 PM. In addition to weekend service, the water taxi will operate on Thursday evenings during the Crow's Nest beach barbecues from 5:00 PM to 9:00 PM.

Passengers may be picked up and dropped off at the following locations:

- X1 Gate (northeast harbor)
- AA Dock (southwest harbor)
- Launch Ramp (southeast harbor)

AHOY!

TAKE A **FUN** RIDE
ON THE
FREE
INNER HARBOR
WATER TAXI

MEMORIAL DAY TO LABOR DAY

RULES FOR BOARDING

- Please wait at gate.
- Attendant will escort you aboard.
- Children under 13 will be given and must wear a life jacket.
- Maximum capacity: 20 persons.
- Please remain seated during trip.

www.santacruzharbor.org

SCAN ME

Water Taxi Boarding
May to September

Water Taxi Flag Stop
Hail taxi for a ride

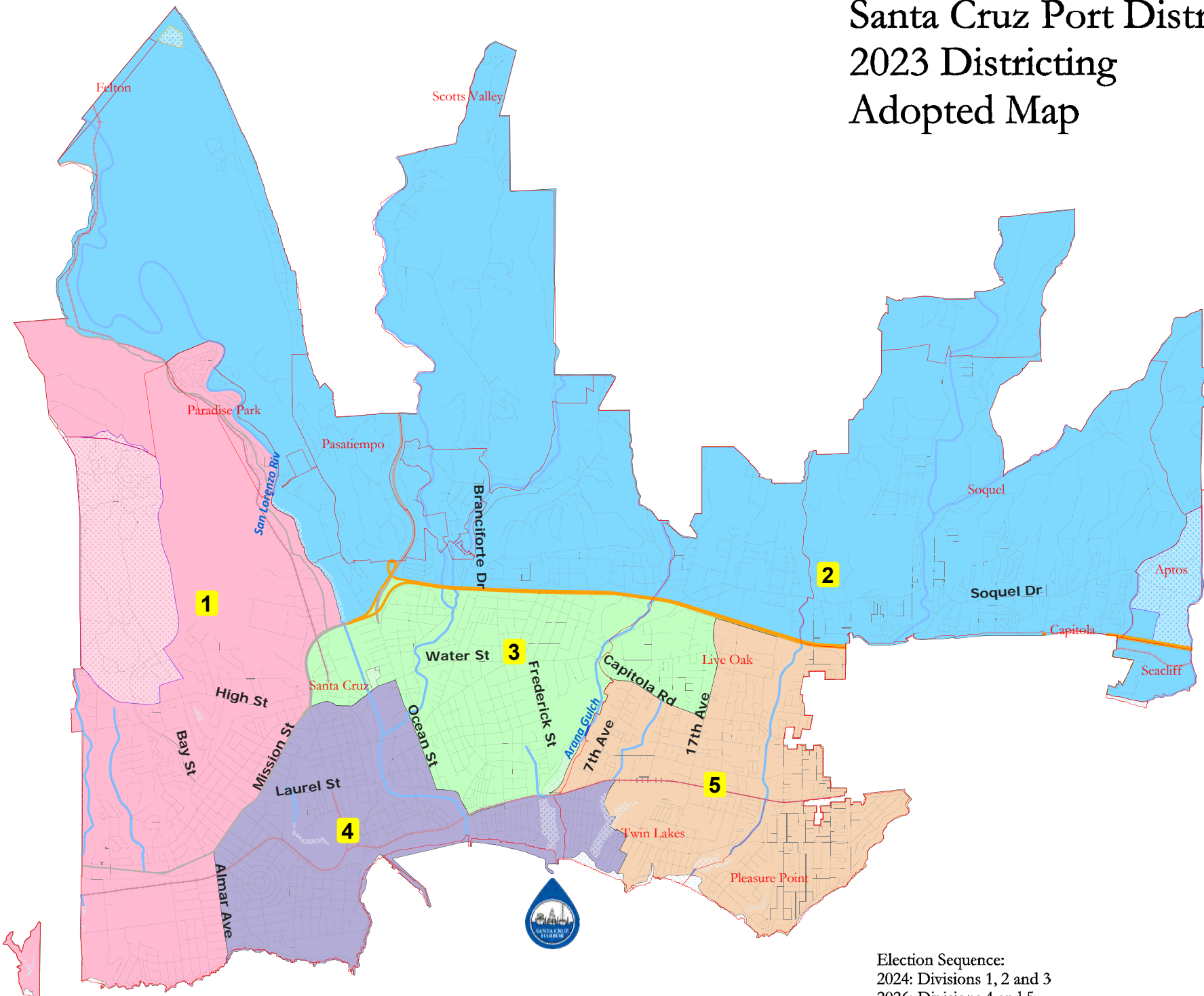
X-1 Gate
Launch Ramp
AA Dock

SATURDAY & SUNDAY: 11 AM – 6 PM (during summer weekends)
THURSDAY: 5 PM to 9 PM (during Crow's Nest Beach BBQs)

APPENDIX B:

Division-Based Election Map (November 2024)

Santa Cruz Port District 2023 Districting Adopted Map



Map layers

- Adopted
- Landmark Area
- Landmark Point
- Water Area
- Railroad
- River
- Streets
- City / Town

Election Sequence:
2024: Divisions 1, 2 and 3
2026: Divisions 4 and 5



APPENDIX C:

Capital Improvement Plan (2024 to 2028)



SANTA CRUZ PORT DISTRICT

FIVE-YEAR
CAPITAL IMPROVEMENT PLAN

FISCAL YEAR 2024 - FISCAL YEAR 2028

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program and fund balance propose \$500,000 in new funding for capital improvement projects in FY24, and assignment of \$920,000 in existing Unallocated CIP Funds¹⁸ in support of identified projects.

The proposed 5-Year Capital Improvement Program follows.

¹⁸ The Port District received approximately \$922,761 in net insurance proceeds for damages related to the January 15, 2022, tsunami. This funding was received and recognized in FY23 and allocated to the CIP Reserve Fund (Unallocated CIP), pending Commission review and allocation as part of the FY24 budget process. Receipt of this one-time funding is intended to cover costs for tsunami-damaged items, including but not limited to dredge equipment repair and replacement, north harbor transformer repair, pile repair and replacement, etc. This funding may be utilized for any purpose designated by the Commission.

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 Santa Cruz Harbor's users, businesses, and visitors. It is intended to serve as a guidance document for planning, scheduling, and implementing capital improvements and planning projects over the next 5 years.

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

CAPITAL IMPROVEMENT PLAN DEVELOPMENT

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

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

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

FUNDING THE CAPITAL IMPROVEMENT PLAN

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

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

While the annual funding goal remains at \$750,000, several FY24 budget impacts, including increased personnel services costs and increased insurance premiums (premiums are anticipated to rise 114% or \$602,934 over the FY23 budget), pose a significant challenge to reaching the \$750,000 funding level.

As a result, a \$500,000 contribution is proposed in conjunction with utilizing \$920,000 of Unallocated CIP Funds¹⁹ to establish funding in the amount of \$1,420,000 for identified project needs.

PROJECT DEVELOPMENT AND SELECTION PROCESS

The projects proposed in the FY24 CIP were derived from a variety of sources, including recommendations from Port District staff, Commission and public input, and projects identified in the Port District Priorities for 2023.

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

Twelve (12) previously identified projects are proposed for funding in FY24. This total includes two (2) projects that were added mid-fiscal year (North Harbor Transformer Project and 2222 East Cliff Deck Replacement). Four (4) projects are proposed for closeout (i.e., removal from the list), and there is one (1) new project proposed for funding in FY24. A CIP Summary sheet outlining projects and funding levels is included as Appendix A. Not including the CIP Reserve Fund, the Fund Balance projection as of April 1, 2023, has 28 identified projects with some level of available funding.

PROPOSED PROJECTS

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

The following attachments provide additional detail regarding future funding needs and project descriptions:

- Appendix B: Capital Improvement Plan Detail – 5-year funding projections
- Appendix C: Capital Improvement Plan Detail – Project Descriptions (funded and unfunded)

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 and environmental reviews will be conducted during project implementation.

¹⁹ The Port District received approximately \$922,761 in net insurance proceeds for damages related to the January 15, 2022, tsunami. This funding was received and recognized in FY23 and allocated to the CIP Reserve Fund (Unallocated CIP), pending Commission review and allocation as part of the FY24 budget process. Receipt of this one-time funding is intended to cover costs for tsunami-damaged items, including but not limited to dredge equipment repair and replacement, north harbor transformer repair, pile repair and replacement, etc. This funding may be utilized for any purpose designated by the Commission.

CAPITAL IMPROVEMENT PLAN DETAIL
APPENDIX A – CIP SUMMARY

The table below summarize FY23 CIP funding contributions, including mid-year transfers to individual funds.

CIP FUNDING SUMMARY	
Beginning Balance as of April 1, 2022	\$1,894,053
Transfer In – Westside Seawall Design (PC Approval 6/7/22)	\$4,292
Transfer In – North Harbor Transformers (PC Approval 9/27/22)	\$207,000
Transfer In – 2222 East Cliff Deck (PC Approval 12/13/22)	\$825,000
Transfer In – Murray Street Bridge (Escrow Funding rec'd XXXXXX)	\$400,000
Transfer In – Insurance Proceeds (January 15, 2022, Tsunami)	\$922,761
Total:	\$4,253,060
Anticipated FY23 Expenditures through March 31, 2023	(\$345,427)
	\$3,907,633

CAPITAL IMPROVEMENT PLAN DETAIL

APPENDIX A – CIP SUMMARY (CONT.)

The table below summarizes the FY24 CIP funding contributions (and reallocations) and details projected balances for individual funds as of April 1, 2023.

Project Name	Number	Beginning Balance April 1, 2022	FY23 Projected Expenditures	FY23 Contribution/ Reallocation	FY24 Proposed Reallocation	FY24 Funding Contribution	Projected Balance April 1, 2023
CF Marine Services Center	F003	10,000				0	\$10,000
Harbor Security Upgrades	HO01	12,404	(12,182)			12,000	\$12,222
Sanitary Sewer Lift Stations	F004	364,986	(22,545)				\$342,441
Piling Replacement	F005	30,000			85,000	500,000	\$615,000
Pavement Repairs	F006	52,716	(44,200)			100,000	\$108,516
Dock Upgrades	F008	82,097	0				\$82,097
Pier Rehabilitation	F009	129,322	(20,842)		(85,000)		\$23,480
Building Restoration	F011	205,630	(18,118)			20,000	\$207,512
Restroom Building Rehabilitation	F012	275,000	(24,396)			50,000	\$300,604
Sidewalk & Plaza Restoration	F013	33,000					\$33,000
Storm Drain System	F014	30,000				0	\$30,000
Water & Sewer System	F015	44,139				0	\$44,139
Parking Pay Station	F018	15,000	(14,981)			0	\$19
Aeration System Upgrades	F019	31,304				0	\$31,304
Ice Machine	F020	19,222				0	\$19,222
West Jetty Walkway	J001	799				0	\$799
7th and Brommer Recon	F021	134,467	(42,258)			25,000	\$117,209
SH Revetment & Seawall	F022	98,499	(63,760)	21,500			\$56,239
Murray Street Bridge	F024	(42,960)	(22,961)	400,000			\$334,079
Unallocated CIP Funds	F099	17,209		909,982	(920,000)	150,000	\$157,191
Aldo's Seawall Replacement	F027	188,441					\$188,441
Parking Upgrades	F028	46,321	(627)			25,000	\$70,694
Patrol Vessel Replacement	F033	2,182	0	(2,182)			Close Out
Boatyard Marine Ways Insp.	F035	8,000	(5,753)	(2,247)		0	Close Out
Harborwide Refuse Study	F039	10,000	(8,000)			3,000	\$5,000
Water Taxi	F040	0	0		0	0	Close Out
Maint Work Boat Replacement	F041	0	0		0	0	Close Out
Embankment Assessment	F042	6,274				70,000	\$76,274
Fuel System Upgrades	F043	40,000	(6,461)			55,000	\$88,539
January 22 Tsunami Fund	F044	50,000	(14,527)		(35,473)		Close Out
NH Transformer	F045		(20,328)	207,000		225,000	\$411,672
2222 East Cliff Deck Replacement	F046		(3,488)	825,000		10,000	\$831,512
Twin Lakes Haul <i>(New in FY24)</i>	F047				35,473	175,000	\$210,473
TOTAL:		\$1,894,053	\$ (345,427)	\$2,359,053	\$920,000	\$1,420,000	\$4,407,679

CAPITAL IMPROVEMENT PLAN DETAIL

APPENDIX B – 5-YEAR FUNDING PROJECTIONS

Projects within the Capital Improvement Program are categorized into one of the six following categories:

- Docks, Piers & Marine Structures
- Buildings
- Landside Infrastructure
- Utility Systems
- Planning Projects & Studies
- Miscellaneous Projects

The tables below summarize anticipated funding needs for each identified project / project category for the period FY24 to FY28. The proposed FY24 CIP contribution totals \$1,270,000 (comprised of \$920,000 in insurance proceeds and \$350,000 from the operating budget).

DOCKS, PIERS & MARINE STRUCTURES

	FY24	FY25	FY26	FY27	FY28	Total
Piling Replacement	500,000	75,000	125,000	250,000	50,000	\$1,000,000
Dock Upgrades	-	20,000	125,000	250,000	50,000	\$445,000
Pier Rehabilitation	-	20,000	-	-	50,000	\$90,000
BY Marine Ways Upgrades	-	40,000	-	85,000	-	\$125,000
	\$500,000	\$155,000	\$250,000	\$585,000	\$150,000	\$1,640,000
NOTABLE FY24 DOCKS, PIERS & MARINE STRUCTURE PROJECTS						
<ul style="list-style-type: none"> • Replacement of approximately 35-40 critical piles throughout the north and south harbor during the June 15 to Nov 30, 2023, • Sleeve 2 previously identified piles at the boatyard marine ways. 						

BUILDINGS

	FY24	FY25	FY26	FY27	FY28	Total
Building Restoration	20,000	75,000	25,000	50,000	50,000	\$220,000
Restroom Rehabilitation	50,000	150,000	100,000	100,000	75,000	\$475,000
2222 East Cliff Deck	10,000	-	-	5,000	-	\$15,000
2222 East Cliff Repaint ²⁰	-	50,000	-	-	-	\$50,000
2218 East Cliff Roof ²¹	-	75,000	-	-	-	\$75,000
Lighthouse Repaint	-	15,000	15,000	-	-	\$30,000
Harbor Office Updates	-	-	10,000	10,000	-	\$20,000
	\$80,000	\$365,000	\$150,000	\$165,000	\$125,000	\$885,000
NOTABLE FY24 BUILDING PROJECTS						
<ul style="list-style-type: none"> • Replacement of second story deck at 2222 East Cliff Drive. • Renovation of I-Dock restroom and shower facility. 						

LANDSIDE INFRASTRUCTURE

	FY24	FY25	FY26	FY27	FY28	Total
Pavement Repairs	100,000	75,000	75,000	75,000	75,000	\$400,000
Parking Pay Stations	-	5,000	5,000	25,000	-	\$35,000
Parking Upgrades	25,000	5,000	5,000	5,000	5,000	\$45,000
Sidewalk and Plaza Restoration	-	-	15,000	25,000	-	\$40,000
	\$125,000	\$85,000	\$100,000	\$130,000	\$80,000	\$520,000
NOTABLE FY24 LANDSIDE INFRASTRUCTURE PROJECTS						
<ul style="list-style-type: none"> • Anticipated paving repairs include storm-damaged concrete walkway near 493 Lake Avenue, fishery pier, and concession lot exit lanes. • Travel path upgrades in concession lot (paid for from Parking Upgrades). 						

²⁰ Previous funding for this project in the amount of \$10,000 is allocated in the Building Restoration fund balance.

²¹ Previous funding for this project in the amount of \$50,00 is allocated in the Building Restoration fund balance.

UTILITY SYSTEMS

	FY24	FY25	FY26	FY27	FY28	Total
Sanitary Sewer Upgrades	-	75,000	200,000	75,000	75,000	\$425,000
Fuel System Upgrades	55,000	-	-	10,000	10,000	\$75,000
Aeration Syst. Upgrades	-	10,000	-	10,000	-	\$20,000
Storm Drain Maintenance	-	-	5,000	-	5,000	\$10,000
Water & Sewer Maint.	TBD	TBD	TBD	TBD	TBD	TBD
NH Transformers	225,000	100,000	TBD	TBD	TBD	\$325,000
	-	-	15,000	25,000	-	\$40,000
	\$280,000	\$185,000	\$220,000	\$120,000	\$90,000	\$895,000
NOTABLE FY24 LANDSIDE INFRASTRUCTURE PROJECTS						
<ul style="list-style-type: none"> • Replacement of G-Dock sanitary sewer lift station. • Fuel System upgrades (new dispensers and hoses) • Replacement of 6 tsunami-damaged transformers in the north harbor. 						

PLANNING PROJECTS & STUDIES

	FY24	FY25	FY26	FY27	FY28	Total
Comm. Fishery Upgrades	TBD	TBD	TBD	TBD	TBD	TBD
West Side Master Plan	-	-	85,000	-	-	\$85,000
7 th & Brommer Site	25,000	TBD	TBD	TBD	TBD	\$25,000
SH Revetment. & Seawall	TBD	TBD	TBD	TBD	TBD	TBD
Harbor Wi-Fi	-	-	25,000	5,000	5,000	\$35,000
East Side Embankment	\$70,000	TBD	TBD	TBD	TBD	\$70,000
Arana Gulch Grade Control Feasibility Study	-	85,000	-	-	-	\$85,000
	\$95,000	\$85,000	\$110,000	\$5,000	\$5,000	\$300,000
NOTABLE FY24 PLANNING PROJECTS AND STUDIES						
<ul style="list-style-type: none"> • Continued planning for the repair and replacement of the west side seawall (SH Revetment & Seawall) • Contract for engineering services to determine repair/replacement options for the storm-damaged east side embankment. 						

MISCELLANEOUS PROJECTS

	FY24	FY25	FY26	FY27	FY28	Total
CIP Reserve Fund	TBD	TBD	TBD	TBD	TBD	TBD
Refuse / Recycling Study	3,000	-	-	-	-	\$3,000
Harbor Security Upgrades	12,000	12,000	-	12,000	-	\$36,000
West Jetty Walkway	TBD	TBD	TBD	TBD	TBD	TBD
<i>Twin Lakes</i> Haul	175,000	200,000	200,000	-	-	\$575,000
Unallocated CIP	150,000					
	\$340,000	\$212,000	\$200,000	\$12,000	-	\$764,000
NOTABLE FY24 PLANNING PROJECTS AND STUDIES						
<ul style="list-style-type: none"> • Refuse receptacle upgrades at beach plaza. • Installation of additional security cameras. • Set-aside funding for <i>Twin Lakes</i> haulout. 						

TOTAL 5-YEAR CIP FUNDING NEEDS

	FY24	FY25	FY26	FY27	FY28	Total
Docks, Piers & Structures	\$500,000	\$155,000	\$250,000	\$585,000	\$150,000	\$1,640,000
Buildings	\$80,000	\$365,000	\$150,000	\$165,000	\$125,000	\$885,000
Landside Infrastructure	\$125,000	\$85,000	\$100,000	\$130,000	\$80,000	\$520,000
Utility Systems	\$280,000	\$185,000	\$220,000	\$120,000	\$90,000	\$895,000
Planning Project/Studies	\$95,000	\$85,000	\$110,000	\$5,000	\$5,000	\$300,000
Miscellaneous Projects	\$340,000	\$212,000	\$200,000	\$12,000	-	\$764,000
	\$1,420,000	\$1,087,000	\$1,030,000	\$1,017,000	\$450,000	\$5,009,004

CAPITAL IMPROVEMENT PLAN DETAIL
APPENDIX C – PROJECT DESCRIPTIONS

FUNDED PROJECTS

F003	CF HARBOR SECURITY MARINE SERVICES CENTER
<i>Status:</i>	<i>Project on Hold</i>
<p>This project would involve improvements to the facilities located at 493 and 495 Lake Avenue, buildings that currently house H&H Fresh Fish, Johnny’s Harborside Restaurant, and the Santa Cruz Harbor Boatyard. The first phase of the project will involve outreach and preliminary planning for ice production and storage, evaluation of the expansion potential for the restaurant facility, and potential upgrades to serve the commercial fishery. Additional work will involve identification of funding sources/partners, and use of the boatyard during the City of Santa Cruz’s upcoming Murray Street Bridge Rehabilitation project.</p>	
HO01	HARBOR SECURITY UPGRADES
<i>Status:</i>	<i>Ongoing – funding recommended in FY24 for acquisition of additional security cameras</i>
<p>This project was approved to provide for increased security systems throughout the harbor to reduce unauthorized uses, and to improve monitoring and law enforcement capabilities. Cameras and recording devices with remote monitoring capabilities have been installed at key locations and expansion of the camera system is recommended. Fencing and lighting upgrades were previously completed in the north harbor dry storage and dredge yard.</p> <p>Previously completed projects include restroom door and gate rekeying in FY16, FY17 and FY19, and acquisition of electronic system components in FY19. Fabrication of dock gates to support the new electronic key system were funded as separate project (Dock Upgrades F008). Security cameras were installed in FY20, FY21, FY22, and FY23 (. Additional funding planned in FY24 is for additional cameras.</p>	
F004	SANITARY SEWER LIFT STATIONS
<i>Status:</i>	<i>Ongoing – adequate funding available for first phase of replacement (G-Dock lift station)</i>
<p>This project will continue to involve development of construction documents for upgrades or replacements as required, and coordination with the City of Santa Cruz and the County of Santa Cruz for future maintenance. Priority tasks previously identified include replacing the lift station control panels and performing ultrasound inspections of existing steel tubing, replacing, or relining existing tanks and upgrading access to pumps for maintenance.</p> <p>A comprehensive assessment of the nine existing sanitary sewer lift stations was performed in FY22. As a result of that assessment, construction documents for upgrades or replacements as required were drafted in FY23. Replacement of the G-Dock lift station will be placed out to bid in late FY23 or early FY24.</p>	
F005	PILING REPLACEMENT
<i>Status:</i>	<i>Ongoing - funding needed for critical piling replacements in FY24.</i>
<p>The Port District maintains approximately 700 piles to support its docks and piers. Over the last 5 years, approximately 225 piles have been repaired and/or replaced. Funding is requested in FY24 to address pile replacement needs in the north and south harbor (some damage attributed to tsunami and storm events).</p>	
F006	PAVEMENT REPAIRS
<i>Status:</i>	<i>Ongoing – funding recommended in FY24.</i>
<p>Ongoing project to maintain, resurface and restripe harbor parking lots and roads. Funding in FY24 is requested to repave storm-damaged concrete walkway near 493 Lake Avenue, fishery pier, and concession lot exit lanes.</p>	

F008	DOCK UPGRADES
<i>Status:</i>	<i>Ongoing – no funding recommended in FY24.</i>
<p>The 30 distinct docks that make up the Santa Cruz Harbor provide berthing for over 800 vessels, fulfilling the mission of being a federal and state harbor of refuge. This funding provides for small projects involving repairs or upgrades to the existing docks and appurtenant structures such as gates, brow piers, ramps, etc.</p> <p>Fabrication of new aluminum dock gates supporting conversion to electronic key system for dock gates and restrooms was completed in FY19. Southeast harbor brow pier repairs completed in FY19; installation of new aluminum gangways acquired in FY21 for southeast harbor brow piers was completed in FY22.</p>	
F009	PIER REHABILITATION
<i>Status:</i>	<i>Ongoing – adequate funding available for proposed FY24 work.</i>
<p>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 periodic funding for inspections, repairs, and upkeep.</p> <p>In 2020, 10 piles supporting the east public pier were deemed to be in critical condition and in need of repair. In FY21, a repair project was completed in which 3 of the 10 piles were jacketed and filled with cementitious grout. Of the remaining piles, 4 were programmed for repair in FY22, and 3 were scheduled for repair in FY23. The planned project in FY22 was delayed, and as a result, 7 east public pier piles were jacketed in FY23 by in-house crews, which resulted in considerable cost savings.</p> <p>Two piles supporting the boatyard marine ways will be jacketed by in-house crews in FY24. As a result of in-house crews performing this work, \$85,000 is proposed to be transferred from Pier Rehabilitation to Piling Replacement.</p>	
F011	BUILDING RESTORATION
<i>Status:</i>	<i>Ongoing – funding recommended in FY24.</i>
<p>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.</p> <p>Future projects (FY24 and beyond) include 333 Lake Avenue rewiring and submetering, roofing and stairway replacement; re-roofing the concession lot restroom structure; roofing repairs at 2218 East Cliff Drive; exterior painting of 2222 East Cliff Drive; and other necessary maintenance and repair projects.</p>	
F012	RESTROOM BUILDING REHABILITATION
<i>Status:</i>	<i>Ongoing – funding recommended in FY24.</i>
<p>FY24 funding and ongoing funding recommended to facilitate phased rehabilitation of restroom facilities.</p> <p>Projects are planned on an annual basis to extend the useful life of the District's 11 restroom buildings. After 4 of the 11 restroom buildings sustained flood damage as a result of the January 2022 tsunami, expediting repair work in FY23 was initiated. In FY24, demolition and replacement of the I-Dock restroom and shower facility is planned.</p>	
F013	SIDEWALK AND PLAZA RESTORATION
<i>Status:</i>	<i>Ongoing - no projects planned in FY24</i>
<p>No major restoration of sidewalks or plazas was completed in FY23. No additional funding recommended in FY24.</p>	

F014	STORM DRAIN SYSTEM
<i>Status:</i>	<i>Ongoing – no funding recommended in FY24.</i>
This ongoing project involves maintenance, repairs and cleaning of the harbor’s storm drainpipes, inlets and catch basins, and upgrades needed to comply with the State of California Industrial Stormwater Permit.	
F015	WATER & SEWER SYSTEMS
<i>Status:</i>	<i>Ongoing – no funding recommended in FY24.</i>
This ongoing project funds upgrades, improvements and major replacement / repair to the harbor’s water and sewer services.	
F018	PARKING PAY STATION UPGRADES
<i>Status:</i>	<i>Ongoing – no funding recommended in FY24.</i>
This ongoing project funds replacement of the aging parking meters with pay stations throughout the harbor, beginning on the west side. Future projects anticipate pay station replacement and rehabilitation.	
F019	AERATION SYSTEM UPGRADES
<i>Status:</i>	<i>Ongoing – no funding recommended in FY24.</i>
Annual maintenance of the aerator motors and floats is performed as part of the Aeration program. This project differs from the annual program as it provides for replacement of aerators worked beyond their rated capacity.	
F020	ICE MACHINE
<i>Status:</i>	<i>Ongoing – no funding recommended in FY24.</i>
This project was initially funded to add cold storage and/or an ice delivery system to serve the commercial fishing fleet following replacement of the former Sunwell ice system. The resident buyer has a concept for improving ice production and delivery which may be an appropriate use of this funding subject to Port Commission review and approval.	
J001	WEST JETTY WALKWAY
<i>Status:</i>	<i>Project on Hold</i>
A Phase 1 project to complete resurfacing of the west jetty walkway was completed in 2012, utilizing grant funding provided by the Coastal Conservancy.	
Phase 2, which will complete an accessible walkway between AA-dock and Walton Lighthouse featuring donor-funded amenities including benches, plazas, a gateway and overlooks, is on hold pending completion of the Aldo’s restaurant building replacement, and subsequent West Side Master Plan.	
F021	7th & BROMMER RECON
<i>Status:</i>	<i>Ongoing – funding recommended in FY24</i>
Site assessment and engineering work for future development of the Port District’s property in the area of 7 th and Brommer, and coordination and interface with other opportunities in the area to ensure Port District and community interests are served.	
Site assessment of the Port District-owned parcel on northwest parcel was initiated in FY21 and continues. A marketing and feasibility study to consider opportunities that may be available to the Port District on County-owned property located on the southwest corner of 7 th and Brommer is ongoing.	

F022	SOUTH HARBOR REVETMENT & SEAWALL
<i>Status:</i>	<i>Ongoing – no funding recommended in FY24.</i>
<p>Originally funded in FY15, this project was for engineering assessment and recommendations involving the seawall along the harbor’s west side. The seawall at 616 Atlantic Avenue was replaced in FY20 and is similar vintage to the west side seawall. FY23 funding initiated a comprehensive engineering assessment of the seawall including a dive inspection. The final assessment report is pending. Additional funding in future years will be needed to undertake replacement of the seawall.</p>	
F024	MURRAY STREET BRIDGE
<i>Status:</i>	<i>Ongoing – no funding recommended in FY24.</i>
<p>Funding for this project will be made available by the City of Santa Cruz upon completion of necessary right-of-way certifications. In FY23, the Port District received a draw of escrow funding in the amount of \$400,000 to cover project related costs for the preliminary design and replacement of FF, Rowing, and Boatyard Docks.</p> <p>Port District coordination with the City of Santa Cruz on the Murray Street bridge reconstruction project. Contract services for engineering oversight and legal counsel will be needed.</p>	
F027	ALDO’S SEAWALL REPLACEMENT PROJECT
<i>Status:</i>	<i>Ongoing – no funding recommended in FY24.</i>
<p>Construction of a new seawall was completed by Granite Construction in FY20. The project was partially funded by financing obtained in FY19. All loan funding has been expended. Approximately \$188,441 remains in the CIP following project close-out, to provide funding for any future District costs associated with accessway improvements and Tenant reconstruction of the restaurant structure.</p>	
F028	PARKING UPGRADES
<i>Status:</i>	<i>Ongoing – funding recommended in FY24.</i>
<p>The Santa Cruz Harbor Parking Management Plan completed during FY16 included several recommendations for upgrading ADA parking facilities throughout the harbor. This project involves assessing current inventory and adding new accessible spaces in key locations.</p> <p>In FY21 one additional ADA space was added in the concession parking lot and existing spaces were relocated and reconfigured to bring them to current ADA standards. In FY22, funding to assess necessary upgrades to bring the path of travel between the concession lot public restroom and the beach plaza / concession area to current standards was completed. Work to complete the necessary path of travel upgrades is planned in FY24. Recently acquired bids for the improvement work indicate additional funding is necessary in FY24.</p>	
F039	HARBORWIDE REFUSE / RECYCLING STUDY
<i>Status:</i>	<i>Ongoing – funding recommended in FY24.</i>
<p>A harborwide refuse and recycling study was completed in FY23. While the final report pends Commission review, additional funding is being allocated in FY24 to address recommended improvements, like new/improved receptacles along the beach plaza.</p>	

F042	EMBANKMENT ASSESSMENT
<i>Status:</i>	<i>Ongoing – funding recommended in FY24.</i>
<p>The embankment area at the site of the crane pad on the east access road adjacent to <i>Twin Lakes</i>’ off-season mooring has visible erosion, which was accelerated further by the January 2022 tsunami and again by the January 2023 winter storms. Funding was designated in FY22 to inspect the area, assess the significance of the erosion, and develop a repair plan suitable to support the crane and associated activities. A comprehensive assessment was completed in FY22, and an additional review of the area was performed by engineers after the tsunami event.</p> <p>Since considerable erosion occurred during the January 2023 storm events, funding in FY24 will be required to determine adequate repair / replacement options. The crane pad is currently compromised and cannot be used at full capacity. Costs associated with this project may be reimbursable by FEMA / CalOES.</p>	
F043	FUEL SYSTEM UPGRADES
<i>Status:</i>	<i>Ongoing – funding recommended in FY24.</i>
<p>The Santa Cruz Port District operates a full-service fuel dock 7 days a week. Ensuring that adequate funding is available for future equipment repair is critical to ensuring a serviceable operation.</p> <p>In FY24, the Port District will facilitate replacement of all four fuel dispensers and hose reels.</p>	
F045	NORTH HARBOR TRANSFORMER
<i>Status:</i>	<i>Ongoing – funding recommended in FY24.</i>
<p>As a result of the January 15, 2022, tsunami, 6 electrical transformers in the north harbor were submerged and damaged. Replacement is required. In FY23, the Commission allocated \$207,000 to facilitate the design and replacement of the transformers. Design work is currently underway, and additional FY24 funding is required to procure new transformers and complete installation. Additional funding may be needed in future fiscal years if a phased installation plan is developed.</p>	
F046	2222 EAST CLIFF DECK REPLACEMENT
<i>Status:</i>	<i>Ongoing – funding recommended in FY24.</i>
<p>In October 2022, the Commission allocated \$825,000 from the reserve fund to facilitate the repair and replacement of the second story deck at 2222 East Cliff Drive. Additional funding is recommended in FY24 to cover any construction administration or oversight for this project.</p>	
F046	TWIN LAKES HAUL
<i>Status:</i>	<i>Ongoing – funding recommended in FY24.</i>
<p>The District’s dredge, <i>Twin Lakes</i>, has been in service for approximately 7 years. Bi-annual inspections are routinely performed by a contracted third party knowledgeable in dredge operations and equipment. A recommendation has been made to haul the dredge (for comprehensive inspection and maintenance) within the next 1-3 years. FY24 funding is recommended as a partial set-aside.</p>	

UNFUNDED PROJECTS

WIFI SYSTEM

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

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

ARANA GULCH GRADE CONTROL STRUCTURE FEASIBILITY STUDY (FEMA HAZARD MITIGATION GRANT APPLICATION)

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

WEST SIDE MASTER PLAN

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

ELEVATOR REPLACEMENT FUND

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

ELECTRIC VEHICLE CHARGING STATION

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

ATTACHMENT A – DEBT SERVICE DETAIL & COVERAGE RATIOS

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

	2021 <i>Audited</i>	2022 <i>Audited</i>	2023 <i>Budgeted</i>	2023 <i>Projected</i>	2024 <i>Budgeted</i>
Operating Revenues					
Charges for berthing and services	\$ 7,886,323	\$ 8,864,120	\$ 8,141,535	\$ 9,058,058	\$ 8,786,475
Rent and concessions	\$ 1,635,555	\$ 2,023,819	\$ 2,020,000	\$ 2,149,892	\$ 2,054,400
Total Operating Revenues	\$ 9,521,878	\$ 10,887,939	\$ 10,161,535	\$ 11,207,950	\$ 10,840,875
Operating Expenses					
Depreciation and Amortization	\$ 2,159,280	\$ 2,187,657	\$ -	\$ -	\$ -
CalPERS Net Pension Liability (Non-cash)	\$ 190,116	\$ 805,728	\$ -	\$ -	\$ -
OPEB Liability (Non-cash)	\$ 81,221	\$ 101,318	\$ -	\$ -	\$ -
Dredging Operations	\$ 1,357,222	\$ 1,324,630	\$ 1,569,037	\$ 1,462,202	\$ 1,653,480
Administrative Services	\$ 753,848	\$ 663,892	\$ 826,625	\$ 754,329	\$ 889,563
Grounds	\$ 733,457	\$ 790,109	\$ 838,072	\$ 905,822	\$ 865,519
Fuel Services	\$ 427,765	\$ 740,950	\$ 493,291	\$ 872,878	\$ 516,338
Harbor Patrol	\$ 669,826	\$ 712,258	\$ 807,951	\$ 791,242	\$ 863,451
Property Management	\$ 515,497	\$ 669,573	\$ 555,579	\$ 700,053	\$ 842,315
Marina Management	\$ 483,428	\$ 495,234	\$ 563,149	\$ 548,964	\$ 611,835
Buildings	\$ 323,175	\$ 321,331	\$ 410,949	\$ 395,717	\$ 465,185
Parking Services	\$ 248,637	\$ 352,771	\$ 373,217	\$ 405,159	\$ 384,271
Docks, Piers, Marine Structures	\$ 269,258	\$ 320,346	\$ 340,916	\$ 510,122	\$ 679,068
Debt issuance costs	\$ -	\$ -	\$ -	\$ -	\$ -
Finance & Purchasing	\$ 194,674	\$ 183,581	\$ 227,216	\$ 193,473	\$ 239,618
Environmental & Permitting	\$ 139,893	\$ 95,646	\$ 192,405	\$ 169,068	\$ 189,158
Utilities	\$ 86,067	\$ 97,358	\$ 104,396	\$ 103,090	\$ 109,072
Aeration	\$ 40,795	\$ 49,913	\$ 57,385	\$ 40,513	\$ 59,229
Rescue Services	\$ 84,414	\$ 104,968	\$ 125,105	\$ 113,541	\$ 144,756
Boatyard Operations	\$ 303,551	\$ 326,087	\$ 361,913	\$ 358,203	\$ 408,535
Port Commission Support	\$ 56,586	\$ 107,746	\$ 78,145	\$ 65,990	\$ 78,653
Capital Projects	\$ 1,630	\$ 54	\$ 9,819	\$ 262	\$ 8,186
Events	\$ -	\$ 13,111	\$ 34,399	\$ 25,670	\$ 33,179
Fishery Support	\$ 5,064	\$ 8,588	\$ 16,027	\$ 14,004	\$ 17,024
Tsunami Expense	\$ -	\$ 187,859	\$ -	\$ 188	\$ -
Total Expenses	\$ 9,125,404	\$ 10,660,708	\$ 7,985,596	\$ 8,430,491	\$ 9,058,436
Non-Operating Revenue (Expenses)					
County revenues for public services	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Grants and Other Income	\$ 23,801	\$ 619,189	\$ 42,000	\$ 33,472	\$ 24,000
Dredging Reimbursement USACE	\$ 385,000	\$ 665,000	\$ -	\$ 525,000	\$ 525,000
Interest Income	\$ 80,131	\$ 30,375	\$ 50,000	\$ 132,714	\$ 125,000
Interest Expense	\$ (443,836)	\$ (410,652)	\$ (456,980)	\$ (397,629)	\$ (355,317)
Other Income (Expenses)	\$ 38,570	\$ 83,001	\$ 60,000	\$ 124,573	\$ 95,000
Total Non-Operating Income (Expenses)	\$ 133,666	\$ 1,036,913	\$ (254,980)	\$ 468,131	\$ 463,683
Debt Service Coverage Calculation					
(+) Gross Revenues	\$ 9,521,878	\$ 10,887,939	\$ 10,161,535	\$ 11,207,950	\$ 10,840,875
(-) Maintenance and operating expenses	\$ (9,125,404)	\$ (10,660,708)	\$ (7,985,596)	\$ (8,430,491)	\$ (9,058,436)
(+) Depreciation and Amortization	\$ 2,159,280	\$ 2,187,657	\$ -	\$ -	\$ -
(+) CalPERS Unfunded Liability (Non-cash)	\$ 190,116	\$ 805,728	\$ -	\$ -	\$ -
(+) OPEB Liability (Non-cash)	\$ 81,221	\$ 101,318	\$ -	\$ -	\$ -
(=) Net Operating Income	\$ 2,827,091	\$ 3,321,934	\$ 2,175,939	\$ 2,777,460	\$ 1,782,439
(+) Interest Income	\$ 80,131	\$ 30,375	\$ 50,000	\$ 132,714	\$ 125,000
(+) Non-operating Income	\$ 38,570	\$ 83,001	\$ 60,000	\$ 124,573	\$ 95,000
(+) Grants	\$ 73,801	\$ 669,189	\$ 92,000	\$ 83,472	\$ 74,000
(+) Dredging Reimbursement USACE	\$ 385,000	\$ 665,000	\$ -	\$ 525,000	\$ 525,000
(=) Net Revenues Available for Debt Service	\$ 3,404,593	\$ 4,769,499	\$ 2,377,939	\$ 3,643,219	\$ 2,601,439
(+) Current Portion Long Term Debt	\$ 1,274,163	\$ 1,329,940	\$ 1,329,940	\$ 1,319,377	\$ 1,329,940
(+) Interest Expense	\$ 443,836	\$ 410,652	\$ 456,980	\$ 397,629	\$ 355,317
(=) Total Debt Service	\$ 1,717,999	\$ 1,740,592	\$ 1,786,920	\$ 1,717,006	\$ 1,685,257
Debt Service Coverage Ratio (DSCR)	1.98x	2.74x	1.33x	2.12x	1.54x
Required DSCR	1.25x	1.25x	1.25x	1.25x	1.25x

ATTACHMENT B – REVENUE, EXPENSE, & NON-OP SUMMARY SHEET

Santa Cruz Port District
FY24 BUDGET
February 23, 2023

Category	Account	Description	FY23 BUDGET	FY23 PRJXN	FY24 BUDGET
OPERATING INCOME					
User	000-000-000-0000-4000	Slip Rent Permanent	\$4,804,000	\$4,796,098	\$5,030,700
User	000-000-000-0000-4002	Slip Rent Visitors	\$160,000	\$296,139	\$210,000
User	000-000-000-0000-4003	Annual Slip Rent Discount	(\$1,225)	(\$984)	(\$1,225)
Conc Rent	000-000-000-0000-4006	Tenant Concession Rent	\$1,885,000	\$2,149,892	\$2,054,400
Conc Rent	000-000-000-0000-4008	Misc. Tenant Rent (Sewer)	\$135,000	\$126,697	\$135,000
User	000-000-000-0000-4010	Launch Fees	\$150,000	\$174,790	\$155,000
User	000-000-000-0000-4012	Liveaboard	\$70,000	\$88,000	\$75,000
User	000-000-000-0000-4014	Catamaran Storage	\$26,000	\$27,749	\$26,000
User	000-000-000-0000-4016	North Harbor Dry Storage	\$185,000	\$192,470	\$195,000
User	000-000-000-0000-4018	7th Ave Dry Storage	\$116,000	\$121,662	\$122,000
User	000-000-000-0000-4020	Waiting List	\$120,000	\$139,800	\$120,000
User	000-000-000-0000-4024	Slip Leave Option	\$3,000	\$3,500	\$3,000
User	000-000-000-0000-4026	Partnership Fees	\$27,500	\$31,273	\$30,000
User	000-000-000-0000-4028	Sublease Fees	\$28,500	\$44,259	\$35,000
User	000-000-000-0000-4030	Variable/Utility Fees	\$197,500	\$210,090	\$207,250
User	000-000-000-0000-4032	Late Fees	\$50,000	\$53,428	\$50,000
Fines	000-000-000-0000-4036	Citations	\$93,000	\$120,171	\$98,000
Other / Misc	000-000-000-0000-4040	Credit Card Convenience Charges	\$22,000	\$27,243	\$22,000
User (Pkg)	000-000-000-0000-4100	Parking - Concession Lot	\$855,000	\$899,636	\$880,000
User (Pkg)	000-000-000-0000-4102	Parking - Launch Area			
User (Pkg)	000-000-000-0000-4104	Parking - Southwest			
User (Pkg)	000-000-000-0000-4106	Parking - North			
User (Pkg)	000-000-000-0000-4108	Parking - Southeast			
User (Pkg)	000-000-000-0000-4118	Meter Permits			
User (Pkg)	000-000-000-0000-4120	Slip Renter Parking Permits	\$25,000	\$31,159	\$26,000
User	000-000-000-0000-4122	RV Parking	\$185,000	\$204,631	\$195,000
Fuel	000-000-000-0000-4200	Fuel Sales Gasoline	\$285,000	\$438,707	\$345,000
Fuel	000-000-000-0000-4202	Fuel Sales Diesel	\$405,000	\$581,885	\$465,000
Other / Misc	000-000-000-0000-4204	Fuel Service Call Back Charges	\$10	\$10	
User	000-000-000-0000-4210	Wash Rack	\$6,250	\$10,362	\$6,500
BY	000-000-000-0000-4220	Boatyard Retail	\$11,500	\$22,497	\$16,500
BY	000-000-000-0000-4225	Boatyard Labor	\$1,000	\$500	\$750
BY	000-000-000-0000-4230	Boatyard Rental	\$2,500	\$4,795	\$3,000
BY	000-000-000-0000-4235	Boatyard Misc.	\$30,000	\$41,310	\$32,000
BY	000-000-000-0000-4240	Lay Days/Storage	\$122,000	\$189,392	\$140,000
BY	000-000-000-0000-4245	Vessel Haulout	\$130,000	\$139,926	\$132,000
BY	000-000-000-0000-4250	Vessel Berthing	\$32,000	\$40,865	\$32,000
	000-000-000-0000-4299	Unallocated Revenue			
OPERATING INCOME			\$10,161,535	\$11,207,950	\$10,840,875

Santa Cruz Port District
FY24 BUDGET
 February 23, 2023

Category	Account	Description	FY23 BUDGET	FY23 PRJXN	FY24 BUDGET
EXPENSE SUMMARY BY PROGRAM					
		Administrative Services (110)	\$826,625	\$754,329	\$889,563
		Finance & Purchasing (120)	\$227,216	\$193,473	\$239,618
		Property Management (130)	\$555,579	\$700,053	\$842,315
		Environmental & Permitting (140)	\$192,405	\$169,068	\$189,158
		Port Commission Support (190)	\$78,145	\$65,990	\$78,653
		Harbor Patrol (210)	\$807,951	\$791,242	\$863,451
		Marina Management (220)	\$563,149	\$548,964	\$611,835
		Rescue Services (230)	\$125,105	\$113,541	\$144,756
		Parking Services (240)	\$373,217	\$405,159	\$384,271
		Events (250)	\$34,399	\$25,670	\$33,179
		Fuel Services (280)	\$493,291	\$872,878	\$516,338
		Docks, Piers, Marine Structures (310)	\$340,916	\$510,122	\$679,068
		Utilities (320)	\$104,396	\$103,090	\$109,072
		Buildings (330)	\$410,949	\$395,717	\$465,185
		Grounds (340)	\$838,072	\$905,822	\$865,519
		Aeration (350)	\$57,385	\$40,513	\$59,229
		Fishery Support (360)	\$16,027	\$14,004	\$17,024
		Capital Projects (390)	\$466,799	\$397,891	\$363,503
		Dredging Operations (400)	\$1,569,037	\$1,462,202	\$1,653,480
		Boatyard Operations (500)	\$361,913	\$358,203	\$408,535
		OPERATING EXPENSES	\$8,442,576	\$8,827,931	\$9,413,753
		OPERATING PROFIT	\$1,718,959	\$2,380,019	\$1,427,122
		NON OPERATING INCOME/(EXPENSE)			
Other / Misc	000-000-000-0000-4300	Harbor Services Charge	\$10,000	\$1,000	\$10,000
Other / Misc	000-000-000-0000-4308	Interest Income	\$50,000	\$132,714	\$125,000
Other / Misc	000-000-000-0000-4310	Other Income	\$50,000	\$119,989	\$85,000
Intergov	000-000-000-0000-4375	USACE Reimbursement		\$525,000	\$525,000
Grants	000-000-000-0000-4400	Grants - State		\$11,472	
Grants	000-000-000-0000-4405	Grants - DBAW	\$30,000	\$10,000	\$12,000
Intergov	000-000-000-0000-4406	County Rescue Contribution	\$50,000	\$50,000	\$50,000
Grants	000-000-000-0000-4408	Waste Oil Grant	\$12,000	\$12,000	\$12,000
Other / Misc	000-000-000-0000-4500	Gain/(Loss) on Asset Disposal		\$3,940	
	000-000-000-0000-4600	Cash Over/Under		(\$356)	
		Election Expense			
		Principal Debt Payments	(\$1,329,940)	(\$1,319,377)	(\$1,365,818)
		Capital Improvement Program	(\$382,000)	(\$2,741,053)	(\$500,000)
		Capitalized Expenses & DIF	(\$195,151)	(\$230,119)	(\$212,500)
		Depreciation		(\$1,680,020)	
		NET INCOME/(LOSS)	\$13,868	(\$2,724,790)	\$167,804
		INCOME PROJECTION NET OF DEPRECIATION / CAP EXP			
		Capital Improvement Program		\$2,790,292	
		Capitalized Expenses / Dredge Intermediate		\$230,119	
		Depreciation		\$1,680,020	
		PROJECTED NET INCOME FY23		\$1,975,641	
		FY24 Projected Reserve Fund Contributi			(\$310,651)
		FY24 Projected Election Fund Contributi			(\$50,000)

Santa Cruz Port District
FY24 BUDGET
February 23, 2023

Category	Account	Description	FY23 BUDGET	FY23 PRJXN	FY24 BUDGET
		ADMINISTRATIVE SERVICES (110)			
	100-100-110-0000-5000	Salaries - Regular	\$289,179	\$252,736	\$314,128
	100-100-110-0000-5005	Salaries - Overtime	\$500	\$250	\$500
	100-100-110-0000-5010	Wages - Part Time/Temporary	\$1,000	\$500	\$5,000
	100-100-110-0000-5020	Salaries - Vacation Pay	\$5,000	\$8,672	\$6,000
	100-100-110-0000-5025	Salaries - Holiday Pay		\$1,199	
	100-100-110-0000-5055	Unemployment Insurance (SUI)	\$1,800	\$2,106	\$2,266
	100-100-110-0000-5060	FICA Medicare/Social Security	\$19,905	\$18,504	\$20,217
	100-100-110-0000-5075	Auto Allowance	\$2,400	\$2,400	\$2,400
	100-100-110-0000-5105	Workers' Compensation	\$8,850	\$6,315	\$10,443
	100-100-110-0000-5110	CalPERS Employer Share	\$31,433	\$28,058	\$35,590
	100-100-110-0000-5112	CalPERS Unfunded Liability	\$53,992	\$54,444	\$53,992
	100-100-110-0000-5115	Health Insurance	\$48,548	\$46,554	\$50,850
	100-100-110-0000-5120	Dental Insurance	\$3,351	\$3,134	\$3,351
	100-100-110-0000-5125	Long Term Disability/Life/AD&D	\$867	\$1,415	\$956
	100-100-110-0000-5200	Printing & Newsletter	\$14,000	\$13,431	\$14,000
	100-100-110-0000-5202	Legal Notices	\$1,000	\$500	\$1,000
	100-100-110-0000-5204	Advertising	\$3,000	\$5,000	\$3,000
	100-100-110-0000-5206	Postage	\$10,000	\$9,720	\$10,500
	100-100-110-0000-5208	Promotional Expense	\$11,000	\$2,426	\$11,000
	100-100-110-0000-5214	Office Supplies	\$14,000	\$15,750	\$14,300
	100-100-110-0000-5217	Supplies	\$1,000	\$750	\$1,000
	100-100-110-0000-5240	Miscellaneous Employee Training	\$2,000	\$1,000	\$2,000
	100-100-110-0000-5242	Pre-Employment Physicals	\$1,000	\$500	\$1,000
	100-100-110-0000-5256	Equipment Rental	\$1,000	\$500	\$500
	100-100-110-0000-5262	Insurance Premiums	\$27,500	\$37,695	\$56,571
	100-100-110-0000-5264	Insurance Claims	\$5,000	\$1,500	\$5,000
	100-100-110-0000-5266	Memberships, Dues, Subscriptions	\$14,000	\$13,500	\$14,000
	100-100-110-0000-5268	Meetings & Training	\$5,000	\$5,985	\$5,000
	100-100-110-0000-5270	Books	\$300		
	100-100-110-0000-5282	Bank Service Charges	\$16,000	\$14,000	\$15,000
	100-100-110-0000-5284	Credit Card Fees	\$40,000	\$40,072	\$41,000
	100-100-110-0000-5288	Employee Recognition	\$3,000	\$3,658	\$3,000
	100-100-110-0000-5290	Miscellaneous Expenses	\$1,000	\$500	\$1,000
	100-100-110-0000-5298	Interest Expense	\$2,000		
	100-100-110-0000-5310	Telephone & Alarms	\$26,000	\$16,806	\$22,000
	100-100-110-0000-5415	Miscellaneous Professional Services	\$12,000	\$9,600	\$12,000
	100-100-110-0000-5416	Legal Consultation	\$40,000	\$34,000	\$35,000
	100-100-110-0000-5420	Technical Services	\$21,000	\$18,500	\$21,000
	100-100-110-0000-5425	Contract Services	\$12,000	\$19,200	\$16,000
	100-100-110-0000-5450	Other Services	\$10,000	\$9,624	\$12,000
	100-100-110-0000-5465	Software License & Application	\$31,000	\$22,873	\$31,000
	100-100-110-0000-5470	LAFCO Assessment	\$14,000	\$11,359	\$14,000
	100-100-110-0000-5500	Mileage Reimbursement	\$1,000	\$500	\$1,000
	100-100-110-0000-5510	Meetings & Seminars	\$3,000	\$1,500	\$3,000
	100-100-110-0000-5694	Office Equipment R&M	\$10,000	\$5,000	\$10,000
	100-100-110-0000-5698	Equipment/Equipment R&M	\$8,000	\$12,000	\$8,000
	100-100-110-CO19-5000	COVID-19 Labor		\$405	
	100-100-110-TSUN-5000	2022 Tsunami Labor		\$188	
	100-100-110-TSUN-6300	2022 Tsunami Expenses			
		TOTAL ADMINISTRATIVE SERVICES	\$826,625	\$754,329	\$889,563

Santa Cruz Port District
FY24 BUDGET
February 23, 2023

Category	Account	Description	FY23 BUDGET	FY23 PRJXN	FY24 BUDGET
		FINANCE & PURCHASING (120)			
	100-100-120-0000-5000	Salaries - Regular	\$113,606	\$91,042	\$123,407
	100-100-120-0000-5005	Salaries - Overtime	\$500		\$500
	100-100-120-0000-5010	Wages - Part Time/Temporary	\$1,000		\$1,000
	100-100-120-0000-5055	Unemployment Insurance (SUI)	\$957	\$431	\$957
	100-100-120-0000-5060	FICA Medicare/Social Security	\$8,678	\$5,489	\$8,810
	100-100-120-0000-5105	Workers' Compensation	\$3,740	\$2,669	\$4,413
	100-100-120-0000-5110	CalPERS Employer Share	\$8,177	\$7,299	\$9,259
	100-100-120-0000-5112	CalPERS Unfunded Liability	\$14,046	\$14,164	\$14,046
	100-100-120-0000-5115	Health Insurance	\$20,329	\$18,325	\$21,006
	100-100-120-0000-5120	Dental Insurance	\$1,416	\$1,324	\$1,416
	100-100-120-0000-5125	Long Term Disability/Life/AD&D	\$367	\$368	\$404
	100-100-120-0000-5214	Office Supplies	\$750	\$350	\$750
	100-100-120-0000-5266	Memberships, Dues, Subscriptions	\$500	\$500	\$500
	100-100-120-0000-5268	Meetings & Training	\$2,000	\$2,000	\$2,000
	100-100-120-0000-5272	Software	\$500	\$500	\$500
	100-100-120-0000-5290	Miscellaneous Expenses	\$1,000	\$1,000	\$1,000
	100-100-120-0000-5420	Technical Services	\$2,000	\$2,000	\$2,000
	100-100-120-0000-5460	Accounting & Auditing	\$46,000	\$44,862	\$46,000
	100-100-120-0000-5465	Software License & Application	\$500	\$500	\$500
	100-100-120-0000-5500	Mileage Reimbursement	\$150	\$150	\$150
	100-100-120-0000-5698	Equipment/Equipment R&M	\$1,000	\$500	\$1,000
		TOTAL FINANCE & PURCHASING	\$227,216	\$193,473	\$239,618
		PROPERTY MANAGEMENT (130)			
	100-100-130-0000-5000	Salaries - Regular	\$18,443	\$6,509	\$20,034
	100-100-130-0000-5055	Unemployment Insurance (SUI)	\$100	\$25	\$100
	100-100-130-0000-5060	FICA Medicare/Social Security	\$1,811	\$500	\$1,825
	100-100-130-0000-5105	Workers' Compensation	\$390	\$278	\$460
	100-100-130-0000-5110	CalPERS Employer Share	\$2,411	\$2,152	\$2,729
	100-100-130-0000-5112	CalPERS Unfunded Liability	\$4,141	\$4,175	\$4,141
	100-100-130-0000-5115	Health Insurance	\$2,047	\$1,967	\$2,117
	100-100-130-0000-5120	Dental Insurance	\$148	\$138	\$148
	100-100-130-0000-5125	Long Term Disability/Life/AD&D	\$38	\$109	\$42
	100-100-130-0000-5204	Advertising	\$1,500	\$1,000	\$1,500
	100-100-130-0000-5262	Insurance Premiums	\$128,800	\$281,897	\$412,969
	100-100-130-0000-5268	Meetings & Training	\$750	\$500	\$750
	100-100-130-0000-5290	Miscellaneous Expenses	\$3,000	\$1,500	\$2,000
	100-100-130-0000-5300	Gas & Electricity	\$83,500	\$90,696	\$85,000
	100-100-130-0000-5305	Water, Sewer & Garbage	\$180,000	\$181,174	\$182,000
	100-100-130-0000-5310	Telephone & Alarms	\$7,500	\$3,679	\$5,500
	100-100-130-0000-5315	Sanitary Dist Charges	\$115,000	\$93,703	\$110,000
	100-100-130-0000-5416	Legal Consultation	\$6,000	\$30,052	\$11,000
		TOTAL PROPERTY MANAGEMENT	\$555,579	\$700,053	\$842,315

Santa Cruz Port District
FY24 BUDGET
February 23, 2023

Category	Account	Description	FY23 BUDGET	FY23 PRJXN	FY24 BUDGET
ENVIRONMENTAL & PERMITTING (140)					
	100-100-140-0000-5000	Salaries - Regular	\$14,016	\$5,685	\$12,554
	100-100-140-0000-5005	Salaries - Overtime	\$3,000	\$3,000	\$3,000
	100-100-140-0000-5010	Wages - Part Time/Temporary	\$42,000	\$32,668	\$40,000
	100-100-140-0000-5055	Unemployment Insurance (SUI)	\$1,000	\$508	\$294
	100-100-140-0000-5060	FICA Medicare/Social Security	\$3,392	\$2,591	\$3,432
	100-100-140-0000-5105	Workers' Compensation	\$1,150	\$821	\$1,357
	100-100-140-0000-5110	CalPERS Employer Share	\$3,427	\$3,059	\$3,880
	100-100-140-0000-5112	CalPERS Unfunded Liability	\$5,886	\$5,936	\$5,886
	100-100-140-0000-5115	Health Insurance	\$6,036	\$5,666	\$6,244
	100-100-140-0000-5120	Dental Insurance	\$435	\$407	\$435
	100-100-140-0000-5125	Long Term Disability/Life/AD&D	\$113	\$154	\$124
	100-100-140-0000-5217	Supplies	\$1,000	\$500	\$1,000
	100-100-140-0000-5235	Vehicle & Equipment Fuel	\$500	\$500	\$500
	100-100-140-0000-5268	Meetings & Training	\$500	\$250	\$500
	100-100-140-0000-5276	Permit Fees	\$8,000	\$8,583	\$8,000
	100-100-140-0000-5292	Uniform Cleaning/Laundry	\$250	\$290	\$250
	100-100-140-0000-5420	Technical Services	\$90,000	\$90,000	\$90,000
	100-100-140-0000-5500	Mileage Reimbursement	\$500	\$250	\$500
	100-100-140-0000-5625	Signage	\$200	\$200	\$200
	100-100-140-0000-5665	Vehicle Maintenance	\$2,000	\$1,500	\$2,000
	100-100-140-0000-5696	Permits & Inspections	\$2,500	\$1,000	\$2,500
	100-100-140-0000-5698	Equipment/Equipment R&M	\$6,500	\$5,500	\$6,500
		TOTAL ENVIRONMENTAL & PERMITTING	\$192,405	\$169,068	\$189,158
PORT COMMISSION SUPPORT (190)					
	100-100-190-0000-5000	Salaries - Regular	\$39,098	\$34,698	\$45,142
	100-100-190-0000-5005	Salaries - Overtime	\$500		
	100-100-190-0000-5010	Wages - Part Time/Temporary	\$1,000		
	100-100-190-0000-5055	Unemployment Insurance (SUI)	\$302	\$75	\$302
	100-100-190-0000-5060	FICA Medicare/Social Security	\$2,454	\$2,283	\$2,496
	100-100-190-0000-5105	Workers' Compensation	\$1,180	\$842	\$1,392
	100-100-190-0000-5110	CalPERS Employer Share	\$3,663	\$3,270	\$4,148
	100-100-190-0000-5112	CalPERS Unfunded Liability	\$6,292	\$6,345	\$6,292
	100-100-190-0000-5115	Health Insurance	\$6,193	\$5,994	\$6,407
	100-100-190-0000-5120	Dental Insurance	\$447	\$418	\$447
	100-100-190-0000-5125	Long Term Disability/Life/AD&D	\$116	\$165	\$127
	100-100-190-0000-5214	Office Supplies	\$200	\$200	\$200
	100-100-190-0000-5217	Supplies	\$100	\$100	\$100
	100-100-190-0000-5268	Meetings & Training	\$6,000	\$6,000	\$6,000
	100-100-190-0000-5270	Books	\$100	\$100	\$100
	100-100-190-0000-5294	Commission Expenses	\$500	\$500	\$500
	100-100-190-CVRA-6300	CVRA Expenses	\$10,000	\$5,000	\$5,000
		TOTAL PORT COMMISSION SUPPORT	\$78,145	\$65,990	\$78,653

Santa Cruz Port District
FY24 BUDGET
February 23, 2023

Category	Account	Description	FY23 BUDGET	FY23 PRJXN	FY24 BUDGET
		HARBOR PATROL (210)			
	100-200-210-0000-5000	Salaries - Regular	\$367,622	\$383,128	\$399,337
	100-200-210-0000-5005	Salaries - Overtime	\$10,000	\$12,183	\$10,000
	100-200-210-0000-5010	Wages - Part Time/Temporary	\$2,500		\$500
	100-200-210-0000-5015	Salaries - Comp. Time		\$3,075	
	100-200-210-0000-5020	Salaries - Vacation Pay	\$4,000	\$2,025	\$4,000
	100-200-210-0000-5025	Salaries - Holiday Pay	\$5,000	\$4,039	\$5,000
	100-200-210-0000-5040	Salaries - Call Back	\$1,500	\$2,000	\$1,500
	100-200-210-0000-5045	Salaries - Call Ready	\$4,000	\$5,933	\$5,000
	100-200-210-0000-5050	Salaries - Night Differential	\$5,000	\$1,583	\$4,000
	100-200-210-0000-5055	Unemployment Insurance (SUI)	\$3,840	\$2,787	\$3,840
	100-200-210-0000-5060	FICA Medicare/Social Security	\$34,067	\$32,850	\$34,596
	100-200-210-0000-5100	Uniform Allowance	\$6,500	\$6,500	\$6,500
	100-200-210-0000-5105	Workers' Compensation	\$15,000	\$10,704	\$17,700
	100-200-210-0000-5110	CalPERS Employer Share	\$44,621	\$39,302	\$50,521
	100-200-210-0000-5112	CalPERS Unfunded Liability	\$76,645	\$76,263	\$76,645
	100-200-210-0000-5115	Health Insurance	\$84,325	\$68,377	\$87,040
	100-200-210-0000-5120	Dental Insurance	\$5,680	\$5,312	\$5,680
	100-200-210-0000-5125	Long Term Disability/Life/AD&D	\$1,470	\$2,009	\$1,620
	100-200-210-0000-5217	Supplies	\$2,500	\$2,000	\$2,500
	100-200-210-0000-5218	Tools	\$1,000	\$500	\$1,000
	100-200-210-0000-5220	Harbor Patrol Supplies	\$3,000	\$2,000	\$3,000
	100-200-210-0000-5224	Almar Maintenance	\$2,500	\$1,913	\$2,500
	100-200-210-0000-5235	Vehicle & Equipment Fuel	\$8,000	\$7,400	\$8,000
	100-200-210-0000-5236	Harbor Patrol Training	\$12,000	\$8,500	\$12,000
	100-200-210-0000-5238	Harbor Patrol Misc. Expense	\$6,500	\$5,600	\$6,500
	100-200-210-0000-5244	Background Investigations	\$3,000	\$1,550	\$3,000
	100-200-210-0000-5262	Insurance Premiums	\$4,681	\$11,278	\$16,971
	100-200-210-0000-5278	Booking Fees	\$2,000	\$3,500	\$2,000
	100-200-210-0000-5415	Miscellaneous Professional Services	\$3,500	\$3,300	\$2,500
	100-200-210-0000-5450	Other Services	\$78,000	\$81,180	\$82,000
	100-200-210-0000-5500	Mileage Reimbursement	\$1,500	\$150	\$1,000
	100-200-210-0000-5510	Meetings & Seminars	\$2,000		\$1,000
	100-200-210-0000-5665	Vehicle Maintenance	\$4,000	\$4,000	\$4,000
	100-200-210-0000-5692	Communications Maintenance	\$2,000	\$300	\$2,000
	100-200-210-0000-6100	Capital Outlay			\$24,500
		TOTAL HARBOR PATROL	\$807,951	\$791,242	\$863,451

Santa Cruz Port District
FY24 BUDGET
February 23, 2023

Category	Account	Description	FY23 BUDGET	FY23 PRJXN	FY24 BUDGET
		MARINA MANAGEMENT (220)			
	100-200-220-0000-5000	Salaries - Regular	\$309,343	\$272,494	\$336,031
	100-200-220-0000-5005	Salaries - Overtime	\$500	\$750	\$500
	100-200-220-0000-5010	Wages - Part Time/Temporary	\$24,000	\$15,465	\$23,500
	100-200-220-0000-5020	Salaries - Vacation Pay		\$7,765	
	100-200-220-0000-5025	Salaries - Holiday Pay	\$2,500	\$3,460	\$2,500
	100-200-220-0000-5055	Unemployment Insurance (SUI)	\$2,117	\$1,475	\$2,117
	100-200-220-0000-5060	FICA Medicare/Social Security	\$18,920	\$22,035	\$19,212
	100-200-220-0000-5105	Workers' Compensation	\$8,270	\$5,901	\$9,759
	100-200-220-0000-5110	CalPERS Employer Share	\$42,234	\$40,199	\$47,819
	100-200-220-0000-5112	CalPERS Unfunded Liability	\$72,545	\$73,152	\$72,545
	100-200-220-0000-5115	Health Insurance	\$43,404	\$41,425	\$44,901
	100-200-220-0000-5120	Dental Insurance	\$3,131	\$2,929	\$3,131
	100-200-220-0000-5125	Long Term Disability/Life/AD&D	\$810	\$1,902	\$893
	100-200-220-0000-5217	Supplies	\$5,000	\$5,500	\$5,000
	100-200-220-0000-5222	Scout Maintenance	\$2,500	\$2,510	\$2,500
	100-200-220-0000-5224	P/B Kinnamon Maintenance	\$5,000	\$6,418	\$5,000
	100-200-220-0000-5262	Insurance Premiums	\$8,775	\$13,435	\$22,628
	100-200-220-0000-5279	Bad Debt Expense	\$10,000	\$5,000	\$10,000
	100-200-220-0000-5280	Lien Sale Expenses	\$2,500	\$27,000	\$2,500
	100-200-220-0000-5465	Software License & Application	\$1,000		\$1,000
	100-200-220-0000-5500	Mileage Reimbursement	\$600	\$150	\$300
		TOTAL MARINA MANAGEMENT	\$563,149	\$548,964	\$611,835
		RESCUE SERVICES (230)			
	100-200-230-0000-5000	Salaries - Regular	\$28,770	\$21,312	\$31,252
	100-200-230-0000-5005	Salaries - Overtime	\$1,000	\$1,361	\$1,000
	100-200-230-0000-5010	Wages - Part Time/Temporary	\$1,000		\$500
	100-200-230-0000-5040	Salaries - Call Back	\$3,000	\$2,097	\$2,500
	100-200-230-0000-5045	Salaries - Call Ready	\$16,000	\$15,751	\$16,000
	100-200-230-0000-5055	Unemployment Insurance (SUI)	\$440	\$370	\$440
	100-200-230-0000-5060	FICA Medicare/Social Security	\$4,327	\$2,601	\$4,388
	100-200-230-0000-5105	Workers' Compensation	\$1,720	\$1,227	\$2,030
	100-200-230-0000-5110	CalPERS Employer Share	\$2,576	\$2,449	\$2,917
	100-200-230-0000-5112	CalPERS Unfunded Liability	\$4,425	\$4,462	\$4,425
	100-200-230-0000-5115	Health Insurance	\$9,027	\$7,744	\$9,339
	100-200-230-0000-5120	Dental Insurance	\$651	\$609	\$651
	100-200-230-0000-5125	Long Term Disability/Life/AD&D	\$169	\$116	\$186
	100-200-230-0000-5212	Safety Supplies	\$2,000	\$2,000	\$2,000
	100-200-230-0000-5217	Supplies	\$500	\$200	\$500
	100-200-230-0000-5222	Scout Maintenance	\$2,500	\$2,500	\$2,500
	100-200-230-0000-5224	P/B Kinnamon Maintenance	\$4,500	\$3,500	\$4,500
	100-200-230-0000-5226	Boat Fuel - Patrol Boats	\$7,000	\$10,300	\$8,000
	100-200-230-0000-5236	Harbor Patrol Training	\$6,000		\$6,000
	100-200-230-0000-5238	Harbor Patrol Miscellaneous Expense	\$1,000	\$750	\$1,000
	100-200-230-0000-5262	Insurance Premiums	\$6,500	\$16,191	\$22,628
	100-200-230-0000-5425	Contract Services	\$22,000	\$18,000	\$22,000
		TOTAL RESCUE SERVICES	\$125,105	\$113,541	\$144,756

Santa Cruz Port District
FY24 BUDGET
February 23, 2023

Category	Account	Description	FY23 BUDGET	FY23 PRJXN	FY24 BUDGET
		PARKING SERVICES (240)			
	100-200-240-0000-5000	Salaries - Regular	\$79,426	\$68,332	\$86,278
	100-200-240-0000-5005	Salaries - Overtime	\$500	\$4,283	\$500
	100-200-240-0000-5010	Wages - Part Time/Temporary	\$90,000	\$91,069	\$90,000
	100-200-240-0000-5025	Salaries - Holiday Pay		\$133	
	100-200-240-0000-5030	Salaries - Sick Pay	\$1,000	\$750	\$1,000
	100-200-240-0000-5040	Salaries - Call Back		\$88	
	100-200-240-0000-5055	Unemployment Insurance (SUI)	\$3,500	\$2,576	\$445
	100-200-240-0000-5060	FICA Medicare/Social Security	\$11,323	\$11,868	\$11,384
	100-200-240-0000-5105	Workers' Compensation	\$1,740	\$1,242	\$2,053
	100-200-240-0000-5110	CalPERS Employer Share	\$5,129	\$9,325	\$5,807
	100-200-240-0000-5112	CalPERS Unfunded Liability	\$8,809	\$18,094	\$8,809
	100-200-240-0000-5115	Health Insurance	\$9,132	\$8,295	\$10,147
	100-200-240-0000-5120	Dental Insurance	\$523	\$616	\$659
	100-200-240-0000-5125	Long Term Disability/Life/AD&D	\$135	\$231	\$188
	100-200-240-0000-5212	Safety Supplies	\$500	\$490	\$500
	100-200-240-0000-5217	Supplies	\$10,000	\$12,031	\$10,000
	100-200-240-0000-5218	Tools	\$100		\$100
	100-200-240-0000-5231	Boat Fuel - Free Ride	\$600	\$600	\$600
	100-200-240-0000-5235	Vehicle & Equipment Fuel	\$2,500	\$4,000	\$3,000
	100-200-240-0000-5240	Miscellaneous Employee Training	\$1,000		\$500
	100-200-240-0000-5254	Rent & Leases	\$8,000	\$9,600	\$8,000
	100-200-240-0000-5284	Credit Card Fees	\$50,000	\$60,220	\$50,000
	100-200-240-0000-5292	Uniform Cleaning/Laundry	\$1,000	\$624	\$1,000
	100-200-240-0000-5425	Contract Services	\$42,000	\$43,200	\$44,000
	100-200-240-0000-5450	Other Services	\$32,000	\$46,360	\$32,000
	100-200-240-0000-5465	Software License & Application	\$500		\$500
	100-200-240-0000-5500	Mileage Reimbursement		\$468	
	100-200-240-0000-5610	Water Taxi Maintenance	\$3,000	\$2,750	\$5,000
	100-200-240-0000-5625	Signage	\$1,000	\$1,213	\$1,000
	100-200-240-0000-5635	Parking Meters R&M	\$1,800	\$1,500	\$1,800
	100-200-240-0000-5665	Vehicle Maintenance	\$3,000	\$1,200	\$3,000
	100-200-240-0000-5698	Equipment/Equipment R&M	\$5,000	\$4,000	\$6,000
		TOTAL PARKING SERVICES	\$373,217	\$405,159	\$384,271
		EVENTS (250)			
	100-200-250-0000-5000	Salaries - Regular	\$9,344	\$8,137	\$10,150
	100-200-250-0000-5005	Salaries - Overtime	\$1,000	\$266	\$500
	100-200-250-0000-5010	Wages - Part Time/Temporary	\$3,000		\$500
	100-200-250-0000-5055	Unemployment Insurance (SUI)	\$100		\$353
	100-200-250-0000-5060	FICA Medicare/Social Security	\$899	\$598	\$948
	100-200-250-0000-5105	Workers' Compensation	\$1,380	\$985	\$1,628
	100-200-250-0000-5110	CalPERS Employer Share	\$1,205	\$1,076	\$1,365
	100-200-250-0000-5112	CalPERS Unfunded Liability	\$2,070	\$2,088	\$2,070
	100-200-250-0000-5115	Health Insurance	\$7,243	\$6,680	\$7,493
	100-200-250-0000-5120	Dental Insurance	\$523	\$489	\$523
	100-200-250-0000-5125	Long Term Disability/Life/AD&D	\$135	\$54	\$149
	100-200-250-0000-5217	Supplies	\$3,500	\$3,119	\$3,500
	100-200-250-0000-5256	Equipment Rental	\$1,000	\$655	\$1,000
	100-200-250-0000-5290	Misc. Expenses	\$2,500	\$1,524	\$2,500
	100-200-250-0000-5625	Signage	\$500		\$500
		TOTAL EVENTS	\$34,399	\$25,670	\$33,179

Santa Cruz Port District
FY24 BUDGET
February 23, 2023

Category	Account	Description	FY23 BUDGET	FY23 PRJXN	FY24 BUDGET
		FUEL SERVICES (280)			
	100-200-280-0000-5000	Salaries - Regular	\$9,344	\$5,297	\$10,150
	100-200-280-0000-5010	Wages - Part Time/Temporary	\$22,000	\$21,364	\$22,000
	100-200-280-0000-5030	Salaries - Sick Pay	\$300		\$300
	100-200-280-0000-5055	Unemployment Insurance (SUI)	\$310	\$103	\$310
	100-200-280-0000-5060	FICA Medicare/Social Security	\$2,516	\$1,730	\$2,559
	100-200-280-0000-5105	Workers' Compensation	\$1,210	\$863	\$1,428
	100-200-280-0000-5110	CalPERS Employer Share	\$1,134	\$1,263	\$1,284
	100-200-280-0000-5112	CalPERS Unfunded Liability	\$1,949	\$1,965	\$1,949
	100-200-280-0000-5115	Health Insurance	\$6,351	\$5,855	\$6,570
	100-200-280-0000-5120	Dental Insurance	\$458	\$429	\$458
	100-200-280-0000-5125	Long Term Disability/Life/AD&D	\$119	\$51	\$131
	100-200-280-0000-5217	Supplies	\$1,000	\$1,000	\$1,000
	100-200-280-0000-5218	Tools	\$100	\$100	\$100
	100-200-280-0000-5245	Fuel Dock Gasoline	\$195,000	\$340,000	\$205,000
	100-200-280-0000-5246	Fuel Dock Diesel	\$225,000	\$460,000	\$235,000
	100-200-280-0000-5250	Fuel Dock Equipment & Supplies	\$1,000	\$250	\$1,000
	100-200-280-0000-5252	Underground Storage Tank Maintenance	\$7,000	\$9,200	\$8,500
	100-200-280-0000-5262	Insurance Premiums	\$4,000	\$1,980	\$4,000
	100-200-280-0000-5276	Permit Fees	\$4,000	\$3,978	\$4,100
	100-200-280-0000-5284	Credit Card Fees	\$8,000	\$11,500	\$8,000
	100-200-280-0000-5607	Fueling Equipment R&M	\$2,500	\$5,950	\$2,500
		TOTAL FUEL SERVICES	\$493,291	\$872,878	\$516,338

Santa Cruz Port District
FY24 BUDGET
February 23, 2023

Category	Account	Description	FY23 BUDGET	FY23 PRJXN	FY24 BUDGET
		DOCKS, PIERS, MARINE STRUCTURES (310)			
	100-300-310-0000-5000	Salaries - Regular	\$90,246	\$105,608	\$109,517
	100-300-310-0000-5005	Salaries - Overtime	\$1,000		\$750
	100-300-310-0000-5010	Wages - Part Time/Temporary	\$2,000		\$1,000
	100-300-310-0000-5055	Unemployment Insurance (SUI)	\$658	\$645	\$658
	100-300-310-0000-5060	FICA Medicare/Social Security	\$8,201	\$7,976	\$8,291
	100-300-310-0000-5105	Workers' Compensation	\$2,570	\$1,834	\$3,033
	100-300-310-0000-5110	CalPERS Employer Share	\$9,099	\$6,012	\$10,302
	100-300-310-0000-5112	CalPERS Unfunded Liability	\$15,629	\$11,667	\$15,629
	100-300-310-0000-5115	Health Insurance	\$14,188	\$11,218	\$14,653
	100-300-310-0000-5120	Dental Insurance	\$973	\$910	\$973
	100-300-310-0000-5125	Long Term Disability/Life/AD&D	\$252	\$410	\$278
	100-300-310-0000-5212	Safety Supplies	\$1,000	\$1,000	\$1,000
	100-300-310-0000-5214	Office Supplies	\$250	\$100	\$250
	100-300-310-0000-5217	Supplies	\$1,000	\$750	\$1,000
	100-300-310-0000-5218	Tools	\$2,500	\$2,500	\$2,500
	100-300-310-0000-5230	Boat Fuel - Odd Job Big Red	\$500	\$150	\$500
	100-300-310-0000-5235	Vehicle & Equipment Fuel	\$2,500	\$2,290	\$2,500
	100-300-310-0000-5240	Miscellaneous Employee Training	\$5,000	\$1,200	\$4,000
	100-300-310-0000-5256	Equipment Rental	\$2,000	\$500	\$2,000
	100-300-310-0000-5262	Insurance Premiums	\$145,000	\$330,310	\$463,883
	100-300-310-0000-5268	Meetings & Training	\$1,000		\$1,000
	100-300-310-0000-5290	Miscellaneous Expenses	\$750	\$250	\$750
	100-300-310-0000-5292	Uniform Cleaning/Laundry	\$600	\$325	\$600
	100-300-310-0000-5430	Engineering Services	\$3,000	\$2,483	\$3,000
	100-300-310-0000-5500	Mileage Reimbursement	\$500	\$100	\$500
	100-300-310-0000-5605	Piers & Marine Structures R&M	\$15,000	\$13,736	\$15,000
	100-300-310-0000-5615	Maintenance Work Boat R&M	\$1,000	\$750	\$1,000
	100-300-310-0000-5620	Paint & Supplies	\$3,000	\$500	\$2,500
	100-300-310-0000-5625	Signage	\$1,000	\$1,200	\$1,500
	100-300-310-0000-5665	Vehicle Maintenance	\$3,000	\$750	\$3,000
	100-300-310-0000-5698	Equipment/Equipment R&M	\$5,000	\$3,750	\$5,000
	100-300-310-0000-5725	Welding Supplies	\$2,500	\$1,200	\$2,500
		TOTAL DOCKS, PIERS, MARINE STRUC	\$340,916	\$510,122	\$679,068
		UTILITIES (320)			
	100-300-320-0000-5000	Salaries - Regular	\$31,229	\$42,613	\$33,924
	100-300-320-0000-5005	Salaries - Overtime	\$750		\$750
	100-300-320-0000-5010	Wages - Part Time/Temporary	\$1,000		\$1,000
	100-300-320-0000-5055	Unemployment Insurance (SUI)	\$750	\$174	\$758
	100-300-320-0000-5060	FICA Medicare/Social Security	\$2,146	\$3,264	\$2,250
	100-300-320-0000-5105	Workers' Compensation	\$2,960	\$2,112	\$3,493
	100-300-320-0000-5110	CalPERS Employer Share	\$5,838	\$5,211	\$6,610
	100-300-320-0000-5112	CalPERS Unfunded Liability	\$10,027	\$10,111	\$10,027
	100-300-320-0000-5115	Health Insurance	\$15,535	\$14,535	\$16,071
	100-300-320-0000-5120	Dental Insurance	\$1,121	\$1,048	\$1,121
	100-300-320-0000-5125	Long Term Disability/Life/AD&D	\$290	\$263	\$320
	100-300-320-0000-5212	Safety Supplies	\$3,000	\$750	\$3,000
	100-300-320-0000-5217	Supplies	\$1,000	\$500	\$1,000
	100-300-320-0000-5240	Miscellaneous Employee Training	\$3,000		\$3,000
	100-300-320-0000-5290	Miscellaneous Expenses	\$250	\$50	\$250
	100-300-320-0000-5650	Storm Drain Maintenance	\$5,500	\$8,200	\$5,500
	100-300-320-0000-5665	Vehicle Maintenance	\$3,000	\$750	\$3,000
	100-300-320-0000-5670	Utility Maintenance	\$12,000	\$9,682	\$12,000
	100-300-320-0000-5698	Equipment/Equipment R&M	\$5,000	\$3,826	\$5,000
		TOTAL UTILITIES	\$104,396	\$103,090	\$109,072

Santa Cruz Port District
FY24 BUDGET
February 23, 2023

Category	Account	Description	FY23 BUDGET	FY23 PRJXN	FY24 BUDGET
		BUILDINGS (330)			
	100-300-330-0000-5000	Salaries - Regular	\$72,787	\$71,169	\$79,066
	100-300-330-0000-5005	Salaries - Overtime	\$1,000	\$349	\$1,000
	100-300-330-0000-5010	Wages - Part Time/Temporary	\$5,000		\$6,000
	100-300-330-0000-5015	Salaries - Comp. Time	\$1,000		\$1,000
	100-300-330-0000-5020	Salaries - Vacation Pay	\$1,000		\$1,000
	100-300-330-0000-5025	Salaries - Holiday Pay		\$107	
	100-300-330-0000-5040	Salaries - Call Back	\$500	\$1,306	\$500
	100-300-330-0000-5045	Salaries - Call Ready	\$5,000	\$3,639	\$5,000
	100-300-330-0000-5055	Unemployment Insurance (SUI)	\$750	\$495	\$758
	100-300-330-0000-5060	FICA Medicare/Social Security	\$6,156	\$6,032	\$6,260
	100-300-330-0000-5105	Workers' Compensation	\$2,960	\$2,112	\$3,493
	100-300-330-0000-5110	CalPERS Employer Share	\$7,516	\$4,599	\$8,509
	100-300-330-0000-5112	CalPERS Unfunded Liability	\$12,909	\$8,924	\$12,909
	100-300-330-0000-5115	Health Insurance	\$19,735	\$16,758	\$19,571
	100-300-330-0000-5120	Dental Insurance	\$1,121	\$1,048	\$1,121
	100-300-330-0000-5125	Long Term Disability/Life/AD&D	\$290	\$338	\$320
	100-300-330-0000-5212	Safety Supplies	\$2,000	\$1,800	\$2,000
	100-300-330-0000-5216	Janitorial Supplies	\$30,000	\$40,213	\$32,000
	100-300-330-0000-5217	Supplies	\$4,000	\$2,250	\$4,000
	100-300-330-0000-5218	Tools	\$2,500	\$1,641	\$2,500
	100-300-330-0000-5235	Vehicle & Equipment Fuel	\$3,000	\$3,192	\$3,000
	100-300-330-0000-5240	Miscellaneous Employee Training	\$2,500	\$500	\$2,500
	100-300-330-0000-5256	Equipment Rental	\$500		\$500
	100-300-330-0000-5262	Insurance Premiums	\$23,775	\$43,252	\$62,228
	100-300-330-0000-5266	Memberships, Dues, Subscriptions	\$250		\$250
	100-300-330-0000-5268	Meetings & Training	\$1,000	\$250	\$1,000
	100-300-330-0000-5290	Miscellaneous Expenses	\$1,000	\$750	\$1,000
	100-300-330-0000-5292	Uniform Cleaning/Laundry	\$3,200	\$1,918	\$3,200
	100-300-330-0000-5305	Water, Sewer & Garbage	\$62,000	\$63,181	\$64,000
	100-300-330-0000-5308	Hazmat Disposal	\$3,500	\$1,000	\$1,500
	100-300-330-0000-5412	Custodial Contract	\$65,000	\$66,702	\$72,000
	100-300-330-0000-5430	Engineering Services	\$5,000	\$1,575	\$3,000
	100-300-330-0000-5450	Other Services	\$1,500	\$1,000	\$1,500
	100-300-330-0000-5500	Mileage Reimbursement		\$204	
	100-300-330-0000-5600	Building Repairs & Maintenance	\$38,000	\$34,053	\$38,000
	100-300-330-0000-5620	Paint & Supplies	\$5,000	\$1,250	\$5,000
	100-300-330-0000-5625	Signage	\$1,000	\$200	\$1,000
	100-300-330-0000-5645	Street Maintenance	\$4,000	\$500	\$4,000
	100-300-330-0000-5660	Street Light Maintenance	\$2,500	\$1,500	\$2,500
	100-300-330-0000-5665	Vehicle Maintenance	\$3,500	\$3,273	\$3,500
	100-300-330-0000-5698	Equipment/Equipment R&M	\$7,000	\$7,436	\$7,000
	100-300-330-0000-5725	Welding Supplies	\$1,500	\$1,200	\$1,500
	100-300-330-0000-6100	Capital Outlay			\$45,000
		TOTAL BUILDINGS	\$410,949	\$395,717	\$465,185

Santa Cruz Port District
FY24 BUDGET
February 23, 2023

Category	Account	Description	FY23 BUDGET	FY23 PRJXN	FY24 BUDGET
		GROUNDS (340)			
	100-300-340-0000-5000	Salaries - Regular	\$219,590	\$251,376	\$238,534
	100-300-340-0000-5005	Salaries - Overtime	\$4,500	\$5,000	\$4,500
	100-300-340-0000-5010	Wages - Part Time/Temporary	\$15,000	\$16,343	\$15,000
	100-300-340-0000-5015	Salaries - Comp. Time	\$450		\$450
	100-300-340-0000-5020	Salaries - Vacation Pay	\$1,500	\$4,206	\$1,500
	100-300-340-0000-5025	Salaries - Holiday Pay		\$2,456	
	100-300-340-0000-5030	Salaries - Sick Pay	\$250		
	100-300-340-0000-5040	Salaries - Call Back	\$2,500	\$7,013	\$2,500
	100-300-340-0000-5045	Salaries - Call Ready	\$7,500	\$11,489	\$8,000
	100-300-340-0000-5055	Unemployment Insurance (SUI)	\$3,251	\$1,928	\$3,251
	100-300-340-0000-5060	FICA Medicare/Social Security	\$17,312	\$23,093	\$17,760
	100-300-340-0000-5105	Workers' Compensation	\$12,700	\$9,062	\$14,986
	100-300-340-0000-5110	CalPERS Employer Share	\$19,616	\$17,510	\$22,210
	100-300-340-0000-5112	CalPERS Unfunded Liability	\$33,695	\$33,977	\$33,695
	100-300-340-0000-5115	Health Insurance	\$66,654	\$60,825	\$68,953
	100-300-340-0000-5120	Dental Insurance	\$4,809	\$4,498	\$4,809
	100-300-340-0000-5125	Long Term Disability/Life/AD&D	\$1,245	\$883	\$1,372
	100-300-340-0000-5210	Hazmat Supplies	\$7,500	\$5,200	\$7,500
	100-300-340-0000-5212	Safety Supplies	\$3,000	\$2,875	\$3,000
	100-300-340-0000-5217	Supplies	\$4,000	\$3,971	\$4,000
	100-300-340-0000-5218	Tools	\$2,500	\$3,000	\$3,000
	100-300-340-0000-5235	Vehicle & Equipment Fuel	\$5,000	\$10,034	\$6,000
	100-300-340-0000-5240	Miscellaneous Employee Training	\$2,500	\$2,991	\$2,500
	100-300-340-0000-5256	Equipment Rental	\$3,000	\$2,800	\$3,000
	100-300-340-0000-5266	Memberships, Dues, Subscriptions	\$500		\$500
	100-300-340-0000-5276	Permit Fees	\$2,500	\$750	\$1,500
	100-300-340-0000-5292	Uniform Cleaning/Laundry	\$4,000	\$2,525	\$3,500
	100-300-340-0000-5300	Gas & Electricity	\$215,000	\$248,774	\$220,000
	100-300-340-0000-5305	Water, Sewer & Garbage	\$95,000	\$105,308	\$97,000
	100-300-340-0000-5308	Hazmat Disposal	\$10,000	\$13,291	\$10,000
	100-300-340-0000-5405	Landscaping	\$10,000	\$5,389	\$8,000
	100-300-340-0000-5425	Contract Services	\$5,000	\$675	\$2,500
	100-300-340-0000-5500	Mileage Reimbursement	\$500	\$89	\$500
	100-300-340-0000-5620	Paint & Supplies	\$5,000	\$3,500	\$5,000
	100-300-340-0000-5625	Signage	\$4,000	\$4,850	\$4,000
	100-300-340-0000-5630	Parking Lot R&M	\$10,000	\$6,467	\$10,000
	100-300-340-0000-5645	Street Maintenance	\$2,500	\$2,257	\$2,500
	100-300-340-0000-5665	Vehicle Maintenance	\$5,000	\$2,500	\$5,000
	100-300-340-0000-5672	Other Repairs & Maintenance	\$3,500	\$5,300	\$3,500
	100-300-340-0000-5696	Permits & Inspections	\$2,500	\$250	\$1,000
	100-300-340-0000-5698	Equipment/Equipment R&M	\$10,000	\$11,496	\$10,000
	100-300-340-0000-5800	Fish Removal Expenses	\$2,500		\$2,000
	100-300-340-0000-5805	Waste Oil Disposal/Recycle	\$12,500	\$11,871	\$12,500
		TOTAL GROUNDS	\$838,072	\$905,822	\$865,519

Santa Cruz Port District
FY24 BUDGET
February 23, 2023

Category	Account	Description	FY23 BUDGET	FY23 PRJXN	FY24 BUDGET
		AERATION (350)			
	100-300-350-0000-5000	Salaries - Regular	\$12,295	\$3,083	\$13,356
	100-300-350-0000-5055	Unemployment Insurance (SUI)	\$75		\$195
	100-300-350-0000-5060	FICA Medicare/Social Security	\$1,581	\$238	\$1,607
	100-300-350-0000-5105	Workers' Compensation	\$760	\$542	\$897
	100-300-350-0000-5110	CalPERS Employer Share	\$2,694	\$2,405	\$3,051
	100-300-350-0000-5112	CalPERS Unfunded Liability	\$4,628	\$4,667	\$4,628
	100-300-350-0000-5115	Health Insurance	\$3,989	\$3,751	\$4,126
	100-300-350-0000-5120	Dental Insurance	\$288	\$269	\$288
	100-300-350-0000-5125	Long Term Disability/Life/AD&D	\$75	\$121	\$82
	100-300-350-0000-5217	Supplies	\$1,000	\$150	\$1,000
	100-300-350-0000-5300	Gas & Electricity	\$20,000	\$22,786	\$20,000
	100-300-350-0000-5698	Equipment/Equip. R&M	\$10,000	\$2,500	\$10,000
		TOTAL AERATION	\$57,385	\$40,513	\$59,229
		FISHERY SUPPORT (360)			
	100-300-360-0000-5000	Salaries - Regular	\$9,344	\$10,210	\$10,150
	100-300-360-0000-5055	Unemployment Insurance (SUI)		\$68	\$38
	100-300-360-0000-5060	FICA Medicare/Social Security	\$312	\$744	\$317
	100-300-360-0000-5105	Workers' Compensation	\$150	\$107	\$177
	100-300-360-0000-5110	CalPERS Employer Share	\$685	\$612	\$776
	100-300-360-0000-5112	CalPERS Unfunded Liability	\$1,177	\$1,187	\$1,177
	100-300-360-0000-5115	Health Insurance	\$787	\$743	\$814
	100-300-360-0000-5120	Dental Insurance	\$57	\$53	\$57
	100-300-360-0000-5125	Long Term Disability/Life/AD&D	\$15	\$31	\$16
	100-300-360-0000-5675	Ice Equipment R&M	\$3,500	\$250	\$3,500
		TOTAL FISHERY SUPPORT	\$16,027	\$14,004	\$17,024
		CAPITAL PROJECTS (390)			
	100-300-390-0000-5000	Salaries - Regular	\$4,426	\$250	\$4,808
	100-300-390-0000-5055	Unemployment Insurance (SUI)	\$15		
	100-300-390-0000-5060	FICA Medicare/Social Security	\$178	\$12	\$178
	100-300-390-0000-5276	Permit Fees	\$2,500		\$1,500
	100-300-390-0000-5290	Miscellaneous Expenses	\$500		\$500
	100-300-390-0000-5298	Interest Expense	\$456,980	\$397,629	\$355,317
	100-300-390-0000-5416	Legal Consultation	\$2,000		\$1,000
	100-300-390-0000-5500	Mileage Reimbursement	\$200		\$200
	100-300-390-0000-6200	Principal Debt Payments	\$1,329,940	\$1,319,377	\$1,365,818
		TOTAL CAPITAL PROJECTS	\$466,799	\$397,891	\$363,503

Santa Cruz Port District
FY24 BUDGET
February 23, 2023

Category	Account	Description	FY23 BUDGET	FY23 PRJXN	FY24 BUDGET
		DREDGING OPERATIONS (400)			
	100-300-400-0000-5000	Salaries - Regular	\$591,638	\$541,326	\$631,193
	100-300-400-0000-5005	Salaries - Overtime	\$25,000	\$39,767	\$25,000
	100-300-400-0000-5010	Wages - Part Time/Temporary	\$20,000	\$42,609	\$20,000
	100-300-400-0000-5015	Salaries - Comp. Time	\$1,500	\$1,500	\$1,500
	100-300-400-0000-5020	Salaries - Vacation Pay	\$2,000	\$4,936	\$2,000
	100-300-400-0000-5025	Salaries - Holiday Pay	\$1,500	\$1,124	\$1,500
	100-300-400-0000-5030	Salaries - Sick Pay		\$2,177	
	100-300-400-0000-5055	Unemployment Insurance (SUI)	\$6,193	\$3,489	\$6,193
	100-300-400-0000-5060	FICA Medicare/Social Security	\$50,307	\$47,628	\$51,160
	100-300-400-0000-5105	Workers' Compensation	\$24,190	\$17,261	\$28,544
	100-300-400-0000-5110	CalPERS Employer Share	\$36,325	\$32,425	\$41,129
	100-300-400-0000-5112	CalPERS Unfunded Liability	\$62,396	\$62,918	\$62,396
	100-300-400-0000-5115	Health Insurance	\$131,858	\$120,906	\$136,236
	100-300-400-0000-5120	Dental Insurance	\$9,159	\$8,567	\$9,159
	100-300-400-0000-5125	Long Term Disability/Life/AD&D	\$2,371	\$1,636	\$2,613
	100-300-400-0000-5210	Hazmat Supplies	\$3,000	\$1,750	\$3,000
	100-300-400-0000-5212	Safety Supplies	\$6,500	\$9,758	\$6,500
	100-300-400-0000-5217	Supplies	\$8,000	\$6,307	\$8,000
	100-300-400-0000-5218	Tools	\$10,000	\$14,958	\$10,000
	100-300-400-0000-5232	Boat Fuel - Dredge Skiff	\$1,000	\$250	\$1,000
	100-300-400-0000-5233	Boat Fuel - Twin Lakes	\$105,000	\$106,300	\$105,000
	100-300-400-0000-5234	Boat Fuel - Dauntless	\$10,000	\$4,800	\$10,000
	100-300-400-0000-5235	Vehicle & Equipment Fuel	\$11,000	\$15,868	\$12,000
	100-300-400-0000-5240	Miscellaneous Employee Training	\$10,000	\$500	\$10,000
	100-300-400-0000-5256	Equipment Rental	\$32,000	\$5,500	\$32,000
	100-300-400-0000-5262	Insurance Premiums	\$14,000	\$27,154	\$45,257
	100-300-400-0000-5266	Memberships, Dues, Subscriptions	\$500	\$975	\$500
	100-300-400-0000-5268	Meetings & Training	\$2,000	\$1,000	\$2,000
	100-300-400-0000-5270	Books	\$100		\$100
	100-300-400-0000-5276	Permit Fees	\$10,000	\$8,200	\$10,000
	100-300-400-0000-5290	Miscellaneous Expenses	\$5,000	\$4,660	\$5,000
	100-300-400-0000-5292	Uniform Cleaning/Laundry	\$6,500	\$6,867	\$6,500
	100-300-400-0000-5308	Hazmat Disposal	\$5,000	\$4,631	\$5,000
	100-300-400-0000-5418	Freight	\$2,500	\$2,200	\$2,500
	100-300-400-0000-5440	Environmental Services	\$10,000		\$5,000
	100-300-400-0000-5445	Dredge Consulting	\$15,000		\$15,000
	100-300-400-0000-5450	Other Services	\$5,000	\$2,500	\$5,000
	100-300-400-0000-5500	Mileage Reimbursement	\$1,000		\$1,000
	100-300-400-0000-5620	Paint & Supplies	\$5,000	\$6,300	\$6,000
	100-300-400-0000-5665	Vehicle Maintenance	\$5,000	\$3,908	\$5,000
	100-300-400-0000-5672	Other Repairs & Maintenance	\$2,000	\$6,696	\$3,000
	100-300-400-0000-5685	Safety Equipment R&M	\$1,500	\$1,500	\$1,500
	100-300-400-0000-5698	Equipment/Equipment R&M	\$45,000	\$36,000	\$45,000
	100-300-400-0000-5700	Maint/Lube Inner Harbor Dredge	\$20,000	\$21,806	\$20,000
	100-300-400-0000-5705	Maint/Lube Dredge Twin Lakes	\$120,000	\$123,754	\$120,000
	100-300-400-0000-5707	Maint/Lube - Ancilliary Equipment	\$65,000	\$41,000	\$65,000
	100-300-400-0000-5710	Maint/Lube Dredge Workboat Dauntless	\$30,000	\$28,688	\$30,000
	100-300-400-0000-5715	Dredge Paint/Coatings	\$18,000	\$21,000	\$19,000
	100-300-400-0000-5720	Booster Pump R&M	\$10,000	\$7,500	\$10,000
	100-300-400-0000-5725	Welding Supplies	\$10,000	\$11,602	\$10,000
	100-300-400-0000-6100	Capitalized Equip Xfer to 1100	\$191,151	\$226,269	\$143,000
		TOTAL DREDGING OPERATIONS	\$1,569,037	\$1,462,202	\$1,653,480

Santa Cruz Port District
FY24 BUDGET
February 23, 2023

Category	Account	Description	FY23 BUDGET	FY23 PRJXN	FY24 BUDGET
		BOATYARD OPERATIONS (500)			
	100-500-500-0000-5000	Salaries - Regular	\$149,262	\$128,452	\$162,139
	100-500-500-0000-5005	Salaries - Overtime	\$1,000	\$750	\$1,000
	100-500-500-0000-5010	Wages - Part Time/Temp.	\$15,500	\$6,367	\$20,000
	100-500-500-0000-5015	Salaries - Comp. Time	\$300	\$319	\$300
	100-500-500-0000-5025	Salaries - Holiday Pay		\$102	
	100-500-500-0000-5040	Call Back	\$500	\$97	\$500
	100-500-500-0000-5055	Unemployment Insurance (SUI)	\$2,324	\$1,877	\$2,324
	100-500-500-0000-5060	FICA Medicare/Social Security	\$13,483	\$10,148	\$13,804
	100-500-500-0000-5105	Workers' Compensation	\$9,080	\$6,479	\$10,714
	100-500-500-0000-5110	CalPERS Employer Share	\$8,555	\$7,637	\$9,687
	100-500-500-0000-5112	CalPERS Unfunded Liability	\$14,696	\$14,819	\$14,696
	100-500-500-0000-5115	Health Insurance	\$49,055	\$43,908	\$50,699
	100-500-500-0000-5120	Dental Insurance	\$3,438	\$3,215	\$3,438
	100-500-500-0000-5125	Long Term Disability/Life/AD&D	\$745	\$385	\$981
	100-500-500-0000-5204	Advertising	\$525	\$719	\$525
	100-500-500-0000-5210	Hazmat Supplies	\$500		\$500
	100-500-500-0000-5212	Safety Supplies	\$500	\$300	\$500
	100-500-500-0000-5217	Supplies	\$2,500	\$2,000	\$2,500
	100-500-500-0000-5218	Tools	\$1,000	\$1,300	\$1,000
	100-500-500-0000-5235	Fuel - Travelift	\$1,500	\$3,500	\$2,000
	100-500-500-0000-5240	Miscellaneous Employee Training	\$1,200	\$1,250	\$1,200
	100-500-500-0000-5256	Equipment Rental	\$1,000		\$1,000
	100-500-500-0000-5262	Insurance Premiums	\$7,450	\$16,191	\$22,628
	100-500-500-0000-5276	Permit Fees	\$2,500	\$935	\$2,000
	100-500-500-0000-5284	Credit Card Fees	\$6,000	\$7,876	\$7,000
	100-500-500-0000-5290	Misc. Expenses	\$1,500	\$1,500	\$1,500
	100-500-500-0000-5292	Uniforms	\$600	\$1,484	\$1,200
	100-500-500-0000-5300	Gas & Electricity	\$17,000	\$15,755	\$17,000
	100-500-500-0000-5305	Water, Sewer, Garbage	\$13,000	\$11,500	\$13,000
	100-500-500-0000-5308	Hazmat Disposal	\$5,500	\$10,000	\$5,500
	100-500-500-0000-5310	Telephone & Alarms	\$2,000	\$795	\$1,500
	100-500-500-0000-5425	Contract Services	\$500	\$992	\$500
	100-500-500-0000-5430	Engineering Services	\$500		\$500
	100-500-500-0000-5450	Other Services	\$3,500	\$3,500	\$3,500
	100-500-500-0000-5465	Software License & Application	\$500		\$500
	100-500-500-0000-5500	Mileage Reimbursement	\$200	\$100	\$200
	100-500-500-0000-5625	Signage	\$250	\$200	\$250
	100-500-500-0000-5694	Office Equipment	\$250	\$250	\$250
	100-500-500-0000-5698	Equipment R&M	\$7,500	\$28,000	\$10,000
	100-500-500-0000-7000	Filtration System R&M	\$2,500	\$2,500	\$3,000
	100-500-500-0000-7005	Filtration System Supplies	\$4,000	\$9,000	\$9,000
	100-500-500-0000-7020	Cost of Goods Sold	\$10,000	\$14,000	\$10,000
	100-500-500-0000-6100	Capital Outlay	\$4,000	\$3,850	
		TOTAL BOATYARD OPERATIONS	\$361,913	\$358,203	\$408,535

ATTACHMENT C – FINANCIAL POLICIES

Reserve Policy

Investment Policy

Unfunded Accrued Liability Policy (including CalPERS' Employer Contribution Rates)

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. .