

**Port San Luis Harbor District
2011/12 Final Budget
Rounded to Nearest Hundred**

	Last Year 2009/10		Current Year 2010/11		Final 2011/12 Budget
	Budget	Actual	Budget	Projected	
REVENUES					
Service Revenue (Exhibit 1A) <i>(Avila Parking, Location Fees, Citations)</i>	\$ 222,800	\$ 223,700	\$ 189,000	\$ 232,900	\$ 231,000
Mooring Revenue (Exhibit 1B) <i>(Moorage Fees, Equipment Sales, Skiff Space)</i>	141,700	178,300	156,200	154,200	159,000
Leases & Licenses (Exhibit 1C) <i>(Leases, Licenses, RVs, Utility Reimbursement)</i>	877,800	913,600	933,100	964,000	1,039,400
Diesel Sales (Exhibit 1D)	15,000	12,300	10,000	16,400	10,000
Total Operating Revenue	1,257,300	1,327,900	1,288,300	1,367,500	1,439,400
Non-Operating Revenue (Exhibit 1E) <i>(Property Tax, Interest)</i>	2,757,300	2,825,100	2,702,000	2,734,800	2,727,000
REVENUES	\$ 4,014,600	\$ 4,153,000	\$ 3,990,300	\$ 4,102,300	\$ 4,166,400

EXPENDITURES					
Salaries/Wages/Benefits (Exhibit 1F)	\$ 2,568,600	\$ 2,550,000	\$ 2,542,100	\$ 2,553,400	\$ 2,767,100
Supplies (Exhibit 1G)	90,400	89,100	93,500	97,400	91,600
Operations & Maintenance (Exhibit 1H)	200,200	200,200	169,800	191,100	169,200
Utilities (Exhibit 1I)	385,200	362,600	357,300	373,300	380,700
General & Administrative (Exhibit 1J) <i>Less: Prior year reserve use</i>	578,100	577,500 (3,000)	683,400 (30,000)	645,500 (30,000)	534,300 (3,000)
Major Maintenance Expense (Exhibit 2A) <i>Less: Grants</i> <i>Prior year reserve use</i>	209,700 - (55,800)	169,400 (11,600) (4,600)	82,000 - (82,000)	82,000 - (82,000)	102,500 (20,000) (40,000)
Capital Project Outlay (Exhibit 2B) <i>Less: Grants</i> <i>Prior year reserve use</i>	886,500 (728,500) (188,500)	844,200 (834,800) -	257,000 (5,000) (199,500)	232,100 - (232,100)	426,000 (147,000) (104,000)
EXPENDITURES	\$ 3,945,900	\$ 3,939,000	\$ 3,868,600	\$ 3,830,700	\$ 4,157,400
REVENUES less EXPENDITURES (not including same year reserve funding)	\$ 68,700	\$ 214,000	\$ 121,700	\$ 271,600	\$ 9,000
Same Year Reserve Funding (Exhibit 3)	\$ (227,300)	\$ (215,900)	\$ (174,200)	\$ (362,100)	\$ (30,000)
Total Budget Gap- funding/(funded by) operating reserve	\$ (158,600)	\$ (1,900)	\$ (52,500)	\$ (90,500)	\$ (21,000)

Port San Luis Harbor District
Profit and Loss Statement - Consolidated
Final Budget

(Exhibit 1A)

	Last Year 2009/10		Current Year 2010/11		Final
	Budget	Actual	Budget	Projected	2011/12 Budget
Service Revenue					
1 Administration	\$ 4,500	\$ 6,603	\$ 5,000	\$ 8,371	\$ 5,000
2 Location Fees	-	14,725	-	15,396	-
3 Citations	12,000	20,738	14,000	25,857	24,000
4 Facilities Labor & Equipment	2,650	-	-	3,807	-
5 Avila Parking	132,695	179,056	170,000	171,831	187,000
6 Harbor Patrol & Lifeguards	-	2,590	-	7,602	-
7 Pier Parking	-	-	-	-	15,000
8 Budget Transfer	71,000	-	-	-	-
9 Total Service Revenue	\$ 222,845	\$ 223,712	\$ 189,000	\$ 232,864	\$ 231,000

2 • Location Fees are not budgeted because the District is new to this activity and does not have sufficient data to make an estimate.

6 • Harbor Patrol & Lifeguard labor charges for actual and projected amounts are primarily due to boat de-watering.

(Exhibit 1B)

	Last Year 2009/10		Current Year 2010/11		Final
	Budget	Actual	Budget	Projected	2011/12 Budget
Mooring Revenue					
10 Anchorage Fees	\$ -	\$ 3,216	\$ 4,000	\$ 128	\$ 4,000
11 Work Dock Rental Fee	1,500	1,610	1,200	3,453	2,000
12 Equipment Rental- Moorings	11,000	28,510	22,000	24,653	22,000
13 Mooring Operations (Net)	113,183	120,457	114,000	114,740	118,000
14 Mooring Equipment Sales	30,000	47,934	30,000	25,123	30,000
15 Mooring Equipment COGS	(14,000)	(23,420)	(15,000)	(13,863)	(17,000)
16 Net Mooring Revenue	\$ 141,683	\$ 178,308	\$ 156,200	\$ 154,234	\$ 159,000

16 • Projected and budgeted mooring revenues are below 2009/10 due to negative economic conditions.

Port San Luis Harbor District
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Final Budget

(Exhibit 1C)

	Last Year 2009/10		Current Year 2010/11		Final
	Budget	Actual	Budget	Projected	2011/12 Budget
Leases & Licenses Revenue					
1 Harbor Terrace- Trailer Park	\$ 26,000	\$ 22,710	\$ 21,000	\$ 22,748	\$ 20,000
2 Commissions- Laundry	2,000	1,222	1,500	2,939	3,300
3 Coastal Gateway Room Rental	12,000	780	4,800	880	2,400
4 Coin Showers	10,000	8,434	9,000	10,367	10,000
5 Lighthouse	2,400	-	-	2,400	-
6 Harford Land Area- Leases	106,368	100,479	99,000	100,706	103,000
7 Harford Land Area- Licenses	4,000	8,981	6,750	7,361	7,000
8 Piers-Leases	265,278	249,318	246,500	256,921	229,000
9 Piers- Licenses	12,109	12,622	7,000	12,750	10,000
10 Beaches-Leases	8,626	8,626	8,600	8,626	8,600
11 Beaches- Licenses	7,634	11,516	11,650	14,939	10,000
12 Boat & Gear Storage	40,700	43,264	40,700	45,761	40,000
13 Boat Washdown	600	679	600	865	800
14 Coin Hoist- Harford Pier	3,500	3,045	3,000	4,440	3,000
15 RVs- Babe Lane	-	102,496	110,000	120,333	161,300
16 RVs- Other than Babe Lane	334,540	287,929	315,000	310,827	385,000
17 Utilities Reimbursement	42,000	51,512	48,000	41,104	46,000
18 Total Leases & Licenses Revenue	\$ 877,755	\$ 913,612	\$ 933,100	\$ 963,968	\$ 1,039,400

1 ●Harbor Terrace-Trailer Park revenue is slightly decreased due to potential attrition.

8-9 ●A portion of Pier Leases & Licenses is at risk due to pier renovations.

15-16 ●Gas prices may negatively impact RV revenue. An additional \$13,000 has been added assuming adoption of proposed fee increase.

(Exhibit 1D)

	Last Year 2009/10		Current Year 2010/11		Final
	Budget	Actual	Budget	Projected	2011/12 Budget
Diesel Sales Revenue					
19 Diesel Sales	\$ 135,000	\$ 102,397	\$ 135,000	\$ 142,111	\$ 135,000
20 Diesel Cost of Sales	(120,000)	(90,107)	(125,000)	(125,696)	(125,000)
21 Net Diesel Sales Revenue	\$ 15,000	12,291	10,000	\$ 16,414	\$ 10,000

21 ●Possible outsourcing of Diesel Pumping may reduce projected revenue. Conversely, the District may consider increasing markup. The most recent markup of \$.35 is 10% of the total cost of the diesel. If diesel prices continue to climb the markup percentage will decline.

Port San Luis Harbor District
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Final Budget

(Exhibit 1E)

	Last Year 2009/10		Current Year 2010/11		Final
	Budget	Actual	Budget	Projected	2011/12 Budget
<u>Non-Operating Revenue</u>					
1 Interest Income	45,000	\$ 32,091	\$ 20,000	\$ 32,612	\$ 25,000
2 Finance Charge Income	100	1,192	-	2,188	2,000
3 Tax Proceeds	2,711,221	2,780,238	2,681,000	2,700,000	2,700,000
4 Gain/(Loss) on Disposal Of Assets	-	(1,843)	-	-	-
5 Misc. Non-Operating Income Unrealized Gain/(Loss) on	1,000	716	1,000	-	-
6 Investments	-	12,727	-	-	-
7 Total non-Operating Revenue	\$ 2,757,321	\$ 2,825,120	\$ 2,702,000	\$ 2,734,800	\$ 2,727,000

3 • Tax proceeds are estimated based on information received from the SLO County Auditor-Controller's office.

Port San Luis Harbor District
Profit and Loss Statement - Consolidated
Final Budget

(Exhibit 1F)

	Last Year 2009/10		Current Year 2010/11		Final 2011/12 Budget
	Budget	Actual	Budget	Projected	
Salaries/Wages/Benefits					
1 Wages - Commissioners	\$ 27,600	\$ 27,600	\$ 27,600	\$ 27,600	\$ 27,600
2 Wages - Employees	1,455,100	1,511,674	1,487,795	1,495,188	1,610,700
3 Health Insurance	302,500	268,167	275,500	271,633	333,000
4 Workers Compensation	144,400	100,529	113,700	126,857	137,800
5 Payroll Taxes	113,400	118,157	116,000	112,704	127,100
6 Pension Costs	373,600	361,133	404,000	378,151	415,900
7 Recruitment	15,000	29,747	-	14,874	5,000
8 Misc. Employee Benefits	3,000	6,987	7,500	7,073	5,000
9 Unemployment Self Insurance	5,000	394	5,000	5,602	5,000
10 Contract Labor	46,000	60,048	35,000	28,776	24,000
11 Contract Security	65,000	66,929	70,000	80,205	70,000
12 Compensated Absence	-	(1,335)	-	-	-
13 Other Post Employment Benefits	-	-	-	4,768	6,000
14 Budget Transfer	18,000	-	-	-	-
15 Total Salaries/Wages/Benefits	<u>\$ 2,568,600</u>	<u>\$ 2,550,030</u>	<u>\$ 2,542,095</u>	<u>\$ 2,553,430</u>	<u>\$ 2,767,100</u>

3 •Health CPI increased by 3%

6 •SEIU & Harbor Patrol employees have agreed to pay 8% of the CalPERS employee contribution which was an increase of 1% of SEIU employees and 2% for Harbor Patrol.

15 •Employee wages and associated tax and pension costs increased due to union negotiated wage increases and no anticipated vacancies

(Exhibit 1G)

	Last Year 2009/10		Current Year 2010/11		Final 2011/12 Budget
	Budget	Actual	Budget	Projected	
Supplies					
16 Office	\$ 23,300	\$ 25,021	\$ 23,300	\$ 28,140	\$ 20,000
17 Shop	6,350	8,476	6,500	11,326	6,500
18 RV Camping	-	2,269	4,000	2,600	5,100
19 Sanitation	34,000	30,502	34,000	29,806	34,000
20 Harbor Patrol/Lifeguards	7,206	5,223	7,200	4,387	7,000
21 Mooring	5,000	9,041	5,000	5,894	5,000
22 Dredge	3,500	141	3,500	8,921	6,000
23 Clothing/Equipment	12,000	8,386	10,000	6,318	8,000
24 Budget Transfer	(1,000)	-	-	-	-
25 Total Supplies	<u>\$ 90,356</u>	<u>\$ 89,059</u>	<u>\$ 93,500</u>	<u>\$ 97,391</u>	<u>\$ 91,600</u>

Port San Luis Harbor District
Profit and Loss Statement - Consolidated
Final Budget

(Exhibit 1H)

	Last Year 2009/10		Current Year 2010/11		Final
	Budget	Actual	Budget	Projected	2011/12 Budget
Operations & Maintenance					
1 Building/Facility	\$ 25,000	\$ 24,877	\$ 25,000	\$ 12,960	\$ 22,500
2 Vandalism	-	1,579	3,000	3,042	2,700
3 Office machines	1,000	946	1,000	1,000	900
4 Dredge	3,000	263	3,000	5,588	2,700
5 Electronic Equipment	-	2,089	-	2,061	1,800
6 Vehicles & Equipment	14,795	19,372	15,000	19,193	13,500
7 Crane	-	2,743	3,000	2,527	2,700
8 Coastal Gateway Costs	-	4,498	1,800	4,281	1,800
9 Patrol Boats	13,500	8,338	13,500	9,201	7,200
10 LCM	4,000	4,368	4,000	11,032	3,600
11 Camp Host	7,100	5,732	4,000	3,827	3,600
12 Signs	3,500	3,867	3,000	2,306	2,700
13 Road/Revetment	10,000	6,157	10,000	7,895	9,000
14 General Maintenance	-	-	5,000	4,265	6,800
15 Trailer Park	4,000	6,297	1,000	1,005	900
16 Sport Launch	1,500	52	1,500	3,779	1,800
17 Beaches	5,000	6,795	7,000	4,163	6,300
18 Public Hoist	6,000	4,229	3,000	1,052	4,500
19 Tools	5,000	4,754	4,000	3,719	3,600
20 Fuel & Oil	30,000	34,036	30,000	39,194	35,000
21 Piers	17,000	26,224	14,000	12,615	12,600
22 Ice/Diesel Facility	2,500	12,535	1,000	18,088	900
23 Lighthouse	2,000	10,716	2,000	786	1,800
24 Water & Sewer System	5,000	6,466	5,000	11,843	4,500
25 Storm Water	-	-	-	1,641	4,500
26 Fire Protection	4,700	1,790	4,500	3,025	4,100
27 Dock & Landing	5,500	1,365	5,500	1,036	7,200
28 Budget Transfer	30,100	-	-	-	-
29 Total Operations & Maintenance	\$ 200,195	\$ 200,087	\$ 169,800	\$ 191,125	\$ 169,200

1 ●Building and Facility costs includes \$1,500 for replacement of cold storage door.

4 ●Dredge Costs projections for 2010/11 are high due to pump replacement costs below capital asset threshold.

5 ●Electronic Equipment includes purchase of Harbor Patrol Radios.

9 ●Patrol Boats have been replaced with newer versions and are not expected to cost as much for maintenance.

14 ● General Maintenance includes \$2,500 for replacement of Avila park swing sets.

20 ●Fuel & Oil costs are expected to return to 2009/10 prices.

27 ●Dock & Landing include costs for the repair of landside pads and floating dock.

**Port San Luis Harbor District
Profit and Loss Statement - Consolidated
Final Budget**

(Exhibit 1I)

	Last Year 2009/10		Current Year 2010/11		Final
	Budget	Actual	Budget	Projected	2011/12 Budget
Utilities					
1 Electricity	\$ 38,000	\$ 44,065	\$ 42,200	\$ 49,629	\$ 51,500
2 Telephone/Communications	14,500	18,851	16,000	21,027	21,000
3 Gas	1,200	2,349	2,600	2,376	2,000
4 Sewer	36,000	40,240	47,000	32,175	30,000
5 Trash	46,000	43,652	45,000	45,132	46,000
6 Haz Mat Disposal	3,500	2,564	3,500	5,024	6,000
7 Water - Lopez	180,000	189,140	180,000	197,013	202,200
8 Water/Sewer - Avila	30,000	21,766	21,000	20,887	22,000
9 Budget Transfer	36,000	-	-	-	-
10 Total Utilities	\$ 385,200	\$ 362,627	\$ 357,300	\$ 373,264	\$ 380,700

1 •Electricity rate analysis identified cost savings of \$1,500

(Exhibit 1J)

	Last Year 2009/10		Current Year 2010/11		Final
	Budget	Actual	Budget	Projected	2011/12 Budget
General & Administrative					
11 Advertising & Promotion	\$ 4,000	\$ 1,085	\$ 4,000	\$ 1,221	\$ 5,000
12 Travel, Meals, Lodging	15,000	15,981	15,000	12,615	13,000
13 Education/Training	7,750	14,049	12,000	14,490	12,000
14 Dues & Subscriptions	5,500	7,444	7,000	12,065	3,800
15 Legal Advertising	-	1,132	1,000	504	1,000
16 Cash (Over) / Short	75	(15)	-	394	-
17 Bank Charges/Merchant Fees	6,000	6,681	500	6,752	8,000
18 Bad Debts/Returned Checks	2,200	2,149	2,300	2,300	2,300
19 Computers & Equipment	-	-	-	-	3,000
20 Consultants	25,000	53,888	30,700	5,147	28,000
21 Legislative Advocacy	-	12,500	25,000	25,000	7,500
22 Parking Enforcement	2,500	4,268	4,000	7,060	4,000
23 Legal Fees	44,000	53,849	50,000	40,709	50,000
24 Audits	8,150	10,150	8,400	7,247	8,900
25 Tax Collection Fees	64,000	67,826	64,000	64,000	65,000
26 Treasurer Fees	24,000	26,655	28,000	28,000	25,000
27 Permits	3,025	4,664	3,500	6,571	4,000
28 Elections	-	-	65,000	65,594	-
29 Property Insurance	178,900	175,268	180,000	175,292	140,000
30 Cities Redevelopment	67,236	64,363	67,500	54,314	54,000
31 Bonds	850	776	1,000	776	1,000
32 LAFCO Fees	16,250	16,107	16,500	17,449	14,200
33 Board Discretionary Fund	5,000	2,996	5,000	5,000	2,500
34 Harbor Mgr. Discretionary Fund	1,500	1,000	1,500	1,500	500
35 Budget Contingency Fund	74,140	34,642	91,500	91,500	81,600
36 Budget Transfer	23,000	-	-	-	-
37 Total General & Administrative	\$ 578,076	\$ 577,457	\$ 683,400	\$ 645,502	\$ 534,300

14 •Discontinue membership to Liebert & Cassidy HR consulting services for 2011/12 fiscal year.

19 •Computer replacement was budgeted as a special project. The replacement value is below the capital asset threshold of \$5,000 per item and has been moved to operating budget expenditures. Expected Computer replacement cost is \$2,700 and a new Postage Machine is \$300.

29 •Recommend that Navigators Protection and Indemnity Insurance be canceled. SDRMA provides coverage up to \$

32 •Final budget information was received from LAFCO that reduced estimated budget by \$2,800.

Exhibit 2A

Major Maintenance Costs, One-time Costs, & Other Than Annual Costs

Description	Priority	2011/12	2012/13	2013/14	2014/15	2015/16	Notes
1 Avila Pier Handrails		\$ -	\$ 7,500	\$ 7,500	\$ 7,500	\$ 5,000	Repair portions each year
2 Backhoe Maintenance		7,500					Decreased by \$2,500
3 Bathymetry		5,000	5,000	5,000	5,000	5,000	Decreased by \$2,000
4 Boom Truck		-	10,000				
5 CG Flooring		-	5,000				Repair & Replace
6 Reserve Use		-	(5,000)				Coastal Gateway Reserve
7 CG Pedestrian Access		-	5,000				North end through planter
8 Reserve Use		-	(5,000)				Coastal Gateway Reserve
9 Drainage Gutters		-	7,500				Coastal Gateway- Extend Drainage 10'-15' feet
10 Reserve Use		-	(7,500)				Coastal Gateway Reserve
11 Dredging Pump		15,000	15,000	15,000	15,000	15,000	
12 Elections			65,000		70,000		
13 Reserve Use			(30,000)		(30,000)		
14 Harbor Patrol Landing	1	20,000	-	-	-	-	
15 Grant Funding		(20,000)					
16							
Harford Pier Terminus		-	-	-	50,000	50,000	3 years Maintenance Costs included in Rebuild Canopy & Pier cost
17 LCM Repairs		35,000	35,000	35,000	35,000	35,000	
18 Reserve Use		(35,000)					
19 Pier Hoists		5,000		5,000		5,000	
20 Repave Parking Lots		5,000	5,000	30,000	5,000	5,000	Re-seal Parking Lot every 5 years (2013/14)
21 Reserve Use		(5,000)					
22 Signage		2,500	2,500	2,500	2,500	2,500	
23							
Water Systems		7,500	10,000	10,000	10,000	10,000	Underneath the Pier/replace while repairing Terminus-
24 Total		\$ 42,500	\$ 125,000	\$ 110,000	\$ 170,000	\$ 132,500	Decreased by \$2,500

Exhibit 2B

Capital Projects & Asset Replacement (vehicles, equipment, etc)

Description	Priority	2011/12	2012/13	2013/14	2014/15	2015/16	Notes
1 Avila Amphitheater	3	\$ -	\$ 10,000	\$ -	\$ -	\$ -	
2 Avila East Stainway	3	-	60,000	-	-	-	
3 Avila Handicap ramp	3	-	10,000	-	-	-	
4 Dredge Hose	-	-	-	-	20,000	-	Replace Hose every four years
5 Fire Systems	1	25,000	-	-	-	-	Will require closure of Pier if system fails
6 Harbor Terrace	2	20,000	50,000	-	-	-	
7 Harbor Office Remodel	2	-	75,000	-	-	-	
8 Reserve Use	-	-	-	-	-	-	
9 Harbor Office HVAC/Energy Efficiency	-	38,000	-	-	-	-	
10 Grant	-	(38,000)	-	-	-	-	
11 Ice Machine	-	-	-	20,000	-	-	
12 Lighthouse Caretakers' Roof	1	1,000	-	-	-	-	Will patch existing roof. decreased by \$14,000
13 Reserve Use	-	(1,000)	-	-	-	-	
14 Parking Machine	-	15,000	-	-	15,000	-	
15 Harford Pier & Canopy Design & Permits	1	50,000	-	-	-	-	
16 Grant	-	(50,000)	-	-	-	-	
17 Harford Pier & Canopy	1	150,000	1,500,000	1,500,000	-	-	
18 Reserve Use	-	(91,000)	-	-	-	-	
19 Grant	-	(59,000)	-	-	-	-	
20 Pier Lumber	-	40,000	-	-	-	-	
21 Replace B-Hill engine	-	-	15,000	-	-	-	
22 Replace Backhoe	-	-	-	120,000	-	-	
23 Reserve Use	-	-	-	(120,000)	-	-	
24 Replace Ford Escape	-	-	-	25,000	-	-	
25 Replace Hoist #1	1	12,000	-	-	-	-	
26 Reserve Use	-	(12,000)	-	-	-	-	
27 Replace Rescue I	-	-	-	-	25,000	-	
28 Sewer System Pumps	-	25,000	-	-	-	-	Lift Station #2, submersible pumps, computer monitoring system
29 Sewer Treatment Plant	-	50,000	-	-	-	-	
30 Replace Trash Truck	-	-	-	-	25,000	-	
31 Wood Chipper	-	-	7,500	-	-	-	Save \$5,000 per year in dumping fees
32 Utility Replacement	-	-	-	-	-	50,000	
33 Reserve Use	-	-	-	-	-	(50,000)	
34 Total		\$ 175,000	\$ 1,727,500	\$ 1,545,000	\$ 85,000	\$ -	

Exhibit 3

Specified Reserve Funding & (Use)

Description	Priority	2010/11 Projected Balance	2011/12	2012/13	2013/14	2014/15	2015/16	2011/12 Budget Balance	Reserve Balance at 2015/16
1 Avila Pier		\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ 60,000
2 Building Improvement		45,000	-	18,000	19,000	-	-	45,000	82,000
3 Canopy & Pier		91,000	(91,000)	-	-	-	-	-	-
4 Coastal Gateway		20,800	-	37,000	37,000	37,000	37,000	20,800	168,800
5 Coastal Gateway Use		-	-	-	-	-	-	-	-
6 Computers		15,300	(3,000)	5,000	5,200	-	-	12,300	22,500
7 Crane		23,000	-	25,000	25,000	25,000	25,000	23,000	123,000
8 Dredge	1	-	-	15,000	15,000	-	-	-	30,000
9 Elections		-	30,000	(30,000)	30,000	(30,000)	30,000	30,000	30,000
10 Equipment		26,500	-	10,000	10,000	10,000	10,000	26,500	66,500
11 Facilities		10,000	-	10,000	10,000	10,000	10,000	10,000	40,000
12 Insurance		20,300	-	-	-	-	-	20,300	20,300
13 LCM Replacement	2	178,600	-	40,300	40,300	40,300	40,300	143,600	164,800
14 LCM Replacement Use		-	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	-	-
15 Lighthouse Facility		16,400	(1,000)	-	-	-	-	15,400	15,400
16 Other Post Emp. Benefits		69,000	(5,000)	69,000	69,000	69,000	69,000	69,000	345,000
17 Parking/Road Imp.		10,300	-	-	-	-	-	5,300	5,300
18 Pier Improvements		6,900	-	-	-	(60,000)	-	6,900	6,900
19 Replace Backhoe		-	-	30,000	30,000	-	-	-	-
20 Replace Hoist #1		12,000	(12,000)	-	-	-	-	-	-
21 Safety Equipment		12,000	-	-	-	-	-	12,000	12,000
22 Utility Replacement	1	35,000	-	6,000	6,000	3,000	(50,000)	35,000	-
23 Vehicle Replacement		500	-	-	-	-	-	500	500
24 Waste Treatment Plant	1	-	-	10,000	10,000	10,000	10,000	-	40,000
25 Total		\$ 592,600	\$ (117,000)	\$ 225,300	\$ 286,500	\$ 94,300	\$ 151,300	\$ 475,600	\$ 1,233,000
26 Total Funding		\$ -	\$ 30,000	\$ 290,300	\$ 321,500	\$ 219,300	\$ 236,300	\$ -	\$ -
27 Total Use		\$ -	\$ (147,000)	\$ (65,000)	\$ (35,000)	\$ (125,000)	\$ (85,000)	\$ -	\$ -

4 • Goal is \$250,000 by 2018/19

7 • Goal is \$500,000 by 2026/27

13 • Fixed at 25% of Mooring Revenue

16 • Funding Goal is \$564,000

25 • Reserve funding is not available until revenues exceed expenditures

**Port San Luis Harbor District
2011/12 Final Budget Enterprise Fund
Rounded to Nearest Hundred**

	Last Year 2009/10		Current Year 2010/11		Final 2011/12 Budget
	Budget	Actual	Budget	Projected	
REVENUES					
1 Service Revenue (Exhibit 1A) <i>(Avila Parking, Location Fees, Citations)</i>	\$ 222,800	\$ 223,700	\$ 189,000	\$ 232,900	\$ 231,000
2 Mooring Revenue (Exhibit 1B) <i>(Moorage Fees, Equipment Sales, Skiff Space)</i>	141,700	178,300	156,200	154,200	159,000
3 Leases & Licenses (Exhibit 1C) <i>(Leases, Licenses, RVs, Utility Reimbursement)</i>	877,800	913,600	933,100	964,000	1,039,400
4 Diesel Sales (Exhibit 1D)	15,000	12,300	10,000	16,400	10,000
5 Total Operating Revenue	1,257,300	1,327,900	1,288,300	1,367,500	1,439,400
6 Non-Operating Revenue (Exhibit 1E) <i>(Property Tax, Interest)</i>	3,200	17,700	1,400	7,100	5,700
7 REVENUES	\$ 1,260,500	\$ 1,345,600	\$ 1,289,700	\$ 1,374,600	\$ 1,445,100

EXPENDITURES					
8 Salaries/Wages/Benefits (Exhibit 1F)	\$ 772,500	\$ 754,500	\$ 759,100	\$ 796,200	\$ 867,000
9 Supplies (Exhibit 1G)	26,200	25,800	36,500	36,900	33,400
10 Operations & Maintenance (Exhibit 1H)	79,300	79,300	58,100	88,200	67,800
11 Utilities (Exhibit 1I)	144,900	144,500	142,600	169,000	173,000
12 General & Administrative (Exhibit 1J) <i>Less: Prior year reserve use</i>	172,800	172,400 (900)	235,000 -	241,200 -	219,100 (1,200)
13 Major Maintenance Expense <i>Less: Grants</i> <i>Prior year reserve use</i>	205,600	161,800 (200) (800)	27,100 (27,100)	27,100 (27,100)	51,000 (24,200)
14 Capital Project Outlay <i>Less: Grants</i> <i>Prior year reserve use</i>	244,500	11,800 (97,500) -	129,600 (2,500) (99,700)	30,400 - (30,400)	134,300 (47,900) (30,900)
15 EXPENDITURES	\$ 1,235,200	\$ 1,250,700	\$ 1,258,700	\$ 1,331,500	\$ 1,441,400
16 REVENUES less EXPENDITURES (not including same year reserve funding)	\$ 25,300	\$ 94,900	\$ 31,000	\$ 43,100	\$ 3,700
17 Same Year Reserve Funding (Exhibit 3)	\$ (107,800)	\$ (82,500)	\$ (83,500)	\$ (159,900)	\$ -
18 Total Budget Gap- funding/(funded by) operating reserve	\$ (82,500)	\$ 12,400	\$ (52,500)	\$ (116,800)	\$ 3,700

Port San Luis Harbor District
Profit and Loss Statement - Enterprise Fund
Final Budget

(Exhibit 1A)

	Last Year 2009/10		Current Year 2010/11		Final
	Budget	Actual	Budget	Projected	2011/12 Budget
Service Revenue					
1 Administration	\$ 4,500	\$ 6,603	\$ 5,000	\$ 8,371	\$ 5,000
2 Location Fees	-	14,725	-	15,396	-
3 Citations	12,000	20,738	14,000	25,857	24,000
4 Facilities Labor & Equipment	2,650	-	-	3,807	-
5 Avila Parking	132,695	179,056	170,000	171,831	187,000
7 Harbor Patrol & Lifeguards	-	2,590	-	7,602	-
6 Pier Parking	-	-	-	-	15,000
8 Budget Transfer	71,000	-	-	-	-
9 Total Service Revenue	\$ 222,845	\$ 223,712	\$ 189,000	\$ 232,864	\$ 231,000

(Exhibit 1B)

	Last Year 2009/10		Current Year 2010/11		Final
	Budget	Actual	Budget	Projected	2011/12 Budget
Mooring Revenue					
10 Anchorage Fees	\$ -	\$ 3,216	\$ 4,000	\$ 128	\$ 4,000
11 Work Dock Rental Fee	1,500	1,610	1,200	3,453	2,000
12 Equipment Rental- Moorings	11,000	28,510	22,000	24,653	22,000
13 Mooring Operations (Net)	113,183	120,457	114,000	114,740	118,000
14 Mooring Equipment Sales	30,000	47,934	30,000	25,123	30,000
15 Mooring Equipment COGS	(14,000)	(23,420)	(15,000)	(13,863)	(17,000)
16 Net Mooring Revenue	\$ 141,683	\$ 178,308	\$ 156,200	\$ 154,234	\$ 159,000

Port San Luis Harbor District
Profit and Loss Statement - Enterprise Fund
Final Budget

(Exhibit 1C)

	Last Year 2009/10		Current Year 2010/11		Final
	Budget	Actual	Budget	Projected	2011/12 Budget
Leases & Licenses Revenue					
1 Harbor Terrace- Trailer Park	\$ 26,000	\$ 22,710	\$ 21,000	\$ 22,748	\$ 20,000
2 Commissions- Laundry	2,000	1,222	1,500	2,939	3,300
3 Coastal Gateway Room Rental	12,000	780	4,800	880	2,400
4 Coin Showers	10,000	8,434	9,000	10,367	10,000
5 Lighthouse	2,400	-	-	2,400	-
6 Harford Land Area- Leases	106,368	100,479	99,000	100,706	103,000
7 Harford Land Area- Licenses	4,000	8,981	6,750	7,361	7,000
8 Piers-Leases	265,278	249,318	246,500	256,921	229,000
9 Piers- Licenses	12,109	12,622	7,000	12,750	10,000
10 Beaches-Leases	8,626	8,626	8,600	8,626	8,600
11 Beaches- Licenses	7,634	11,516	11,650	14,939	10,000
12 Boat & Gear Storage	40,700	43,264	40,700	45,761	40,000
13 Boat Washdown	600	679	600	865	800
14 Coin Hoist- Harford Pier	3,500	3,045	3,000	4,440	3,000
15 RVs- Babe Lane	-	102,496	110,000	120,333	161,300
16 RVs- Other than Babe Lane	334,540	287,929	315,000	310,827	385,000
17 Utilities Reimbursement	42,000	51,512	48,000	41,104	46,000
18 Total Leases & Licenses Revenue	\$ 877,755	\$ 913,612	\$ 933,100	\$ 963,968	\$ 1,039,400

(Exhibit 1D)

	Last Year 2009/10		Current Year 2010/11		Final
	Budget	Actual	Budget	Projected	2011/12 Budget
Diesel Sales Revenue					
19 Diesel Sales	\$ 135,000	\$ 102,397	\$ 135,000	\$ 142,111	\$ 135,000
20 Diesel Cost of Sales	(120,000)	(90,107)	(125,000)	(125,696)	(125,000)
21 Net Diesel Sales Revenue	\$ 15,000	12,291	10,000	\$ 16,414	\$ 10,000

Port San Luis Harbor District
Profit and Loss Statement -Enterprise Fund
Final Budget

(Exhibit 1E)

	Last Year 2009/10		Current Year 2010/11		Final
	Budget	Actual	Budget	Projected	2011/12 Budget
<u>Non-Operating Revenue</u>					
1 Interest Income	\$ 3,150	\$ 4,893	\$ 1,400	\$ 4,892	\$ 3,750
2 Finance Charge Income	100	1,192	-	2,188	2,000
3 Tax Proceeds	-	-	-	-	-
4 Gain/(Loss) on Disposal Of Assets	-	(1,843)	-	-	-
5 Misc. Non-Operating Income Unrealized Gain/(Loss) on	-	716	-	-	-
6 Investments	-	12,727	-	-	-
7 Total non-Operating Revenue	\$ 3,250	\$ 17,684	\$ 1,400	\$ 7,080	\$ 5,750

Port San Luis Harbor District
Profit and Loss Statement - Enterprise Fund
Final Budget

(Exhibit 1F)

	Last Year 2009/10		Current Year 2010/11		Final
	Budget	Actual	Budget	Projected	2011/12 Budget
Salaries/Wages/Benefits					
1 Wages - Commissioners	\$ 11,040	\$ 11,040	\$ 8,280	\$ 11,040	\$ 11,040
2 Wages - Employees	441,656	441,245	446,339	468,113	504,278
3 Health Insurance	90,042	82,893	82,650	87,376	107,116
4 Workers Compensation	42,860	33,837	34,110	44,547	48,390
5 Payroll Taxes	34,632	34,655	34,800	35,358	39,875
6 Pension Costs	110,869	110,085	121,200	117,963	129,739
7 Recruitment	6,000	8,035	-	3,606	1,212
8 Misc. Employee Benefits	800	2,371	2,250	2,893	2,045
9 Unemployment Self Insurance	4,000	-	1,500	-	-
10 Contract Labor	21,580	30,871	7,000	17,960	14,979
11 Contract Security	-	863	21,000	2,626	2,292
12 Compensated Absence	-	(1,335)	-	-	-
13 Other Post Employment Benefits	-	-	-	4,768	6,000
14 Budget Transfer	9,000	-	-	-	-
15 Total Salaries/Wages/Benefits	\$ 772,479	\$ 754,560	\$ 759,129	\$ 796,251	\$ 866,966

(Exhibit 1G)

	Last Year 2009/10		Current Year 2010/11		Final
	Budget	Actual	Budget	Projected	2011/12 Budget
Supplies					
16 Office	\$ 8,775	\$ 8,680	\$ 9,320	\$ 11,338	\$ 8,059
17 Shop	1,900	2,646	2,600	3,660	2,101
18 RV Camping	-	2,269	1,600	2,210	4,335
19 Sanitation	7,000	2,743	13,600	8,942	10,200
20 Harbor Patrol/Lifeguards	-	-	-	-	-
21 Mooring	4,100	7,685	4,000	5,010	4,250
22 Dredge	1,050	120	1,400	4,791	3,222
23 Clothing/Equipment	2,325	1,593	4,000	948	1,201
24 Budget Transfer	1,000	-	-	-	-
25 Total Supplies	\$ 26,150	\$ 25,736	\$ 36,520	\$ 36,899	\$ 33,367

Port San Luis Harbor District
Profit and Loss Statement - Enterprise Fund
Final Budget

(Exhibit 1H)

	Last Year 2009/10		Current Year 2010/11		Final
	Budget	Actual	Budget	Projected	2011/12 Budget
<u>Operations & Maintenance</u>					
1 Building/Facility	\$ 4,775	\$ 12,346	\$ 7,500	\$ 4,318	\$ 7,496
2 Vandalism	-	-	-	1,217	1,080
3 Office machines	850	378	850	400	360
4 Dredge	900	186	1,800	4,750	2,295
5 Electronic Equipment	-	67	-	522	456
6 Vehicles & Equipment	3,850	9,092	3,750	9,611	6,760
7 Crane	-	822	1,800	758	810
8 Coastal Gateway Costs	-	3,427	1,800	3,639	1,530
9 Patrol Boats	-	-	-	-	-
10 LCM	2,500	3,713	2,400	9,378	3,060
11 Camp Host	7,100	5,732	2,800	3,253	3,060
12 Signs	1,600	1,544	1,350	1,647	1,929
13 Road/Revetment	3,000	3,112	3,000	2,668	3,042
14 General Maintenance	-	-	-	1,280	2,040
15 Trailer Park	1,200	2,448	300	854	765
16 Sport Launch	1,275	44	1,275	3,212	1,530
17 Beaches	1,500	322	2,100	1,249	1,890
18 Public Hoist	3,725	3,014	1,800	559	2,391
19 Tools	2,200	1,857	1,800	2,255	2,183
20 Fuel & Oil	8,000	10,375	12,000	11,646	10,400
21 Piers	5,000	5,352	4,200	3,943	3,938
22 Ice/Diesel Facility	2,125	10,655	850	15,375	765
23 Lighthouse	1,500	-	1,500	236	540
24 Water & Sewer System	1,500	3,147	1,500	3,656	1,389
25 Storm Water	-	-	-	492	1,350
26 Fire Protection	1,050	388	1,800	452	613
27 Dock & Landing	1,925	1,160	1,925	880	6,120
28 Budget Transfer	23,700				-
29 Total Operations & Maintenance	\$ 79,275	\$ 79,181	\$ 58,100	\$ 88,250	\$ 67,793

Port San Luis Harbor District
Profit and Loss Statement - Enterprise Fund
Final Budget

(Exhibit 1I)

	Last Year 2009/10		Current Year 2010/11		Final
	Budget	Actual	Budget	Projected	2011/12 Budget
Utilities					
1 Electricity	\$ 12,750	\$ 23,708	\$ 16,880	\$ 30,563	\$ 31,715
2 Telephone/Communications	6,260	8,645	6,400	9,637	9,625
3 Gas	270	951	1,040	1,097	923
4 Sewer	12,000	12,072	18,800	9,653	9,000
5 Trash	14,334	9,169	18,000	17,060	17,388
6 Haz Mat Disposal	1,000	1,682	1,050	3,307	3,950
7 Water - Lopez	83,250	87,477	72,000	91,119	93,518
8 Water/Sewer - Avila	9,000	850	8,400	6,530	6,878
9 Budget Transfer	6,000	-	-	-	-
10 Total Utilities	\$ 144,864	\$ 144,554	\$ 142,570	\$ 168,965	\$ 172,996

(Exhibit 1J)

	Last Year 2009/10		Current Year 2010/11		Final
	Budget	Actual	Budget	Projected	2011/12 Budget
General & Administrative					
11 Advertising & Promotion	\$ 2,200	\$ 421	\$ 2,000	\$ 542	\$ 2,219
12 Travel, Meals, Lodging	6,500	4,821	6,000	4,807	4,954
13 Education/Training	4,465	2,312	4,800	2,793	2,313
14 Dues & Subscriptions	(1,616)	2,765	1,400	4,721	1,487
15 Legal Advertising	(600)	453	400	228	453
16 Cash (Over) / Short	30	(15)	-	394	-
17 Bank Charges/Merchant Fees	2,400	2,673	200	2,701	3,200
18 Bad Debts/Returned Checks	2,200	2,149	2,300	920	920
19 Computers & Equipment	-	-	-	-	-
20 Consultants	11,650	29,092	23,025	2,102	11,435
21 Legislative Advocacy	-	-	25,000	10,000	3,000
22 Parking Enforcement	-	4,268	1,600	-	-
23 Legal Fees	17,600	21,540	25,000	16,284	20,000
24 Audits	3,260	4,060	3,360	2,899	3,560
25 Tax Collection Fees	-	-	-	-	-
26 Treasurer Fees	8,400	10,662	11,200	11,200	10,000
27 Permits	910	1,591	1,400	2,095	1,275
28 Elections	-	-	-	-	-
29 Property Insurance	72,460	69,809	72,000	70,117	56,000
30 Cities Redevelopment	-	-	-	21,726	21,600
31 Bonds	340	310	400	311	400
32 LAFCO Fees	6,350	-	6,600	6,980	5,680
33 Board Discretionary Fund	2,000	1,198	2,000	2,000	1,000
34 Harbor Mgr. Discretionary Fund	600	400	600	600	200
35 Budget Contingency Fund	29,656	13,857	45,750	77,775	69,360
36 Budget Transfer	4,000	-	-	-	-
37 Total General & Administrative	\$ 172,805	\$ 172,366	\$ 235,035	\$ 241,194	\$ 219,057

**Port San Luis Harbor District
2011/12 Final Budget General Fund
Rounded to Nearest Hundred**

	Last Year 2009/10		Current Year 2010/11		Final 2011/12 Budget
	Budget	Actual	Budget	Projected	
REVENUES					
1 Service Revenue (Exhibit 1A) <i>(Avila Parking, Location Fees, Citations)</i>	\$ -	\$ -	\$ -	\$ -	\$ -
2 Mooring Revenue (Exhibit 1B) <i>(Moorage Fees, Equipment Sales, Skiff Space)</i>	-	-	-	-	-
3 Leases & Licenses (Exhibit 1C) <i>(Leases, Licenses, RVs, Utility Reimbursement)</i>	-	-	-	-	-
4 Diesel Sales (Exhibit 1D)	-	-	-	-	-
5 Total Operating Revenue	-	-	-	-	-
6 Non-Operating Revenue (Exhibit 1E) <i>(Property Tax, Interest)</i>	2,754,100	2,807,400	2,700,600	2,727,700	2,721,300
7 REVENUES	\$ 2,754,100	\$ 2,807,400	\$ 2,700,600	\$ 2,727,700	\$ 2,721,300

EXPENDITURES					
8 Salaries/Wages/Benefits (Exhibit 1F)	\$ 1,796,100	\$ 1,795,500	\$ 1,783,000	\$ 1,757,200	\$ 1,900,100
9 Supplies (Exhibit 1G)	64,200	63,300	57,000	60,500	58,200
10 Operations & Maintenance (Exhibit 1H)	120,900	120,900	111,700	102,900	101,400
11 Utilities (Exhibit 1I)	240,300	218,100	214,700	204,300	207,700
12 General & Administrative (Exhibit 1J) <i>Less: Prior year reserve use</i>	405,300	405,100 (2,100)	448,400 (30,000)	404,300 (30,000)	315,200 (1,800)
13 Major Maintenance Expense <i>Less: Grants</i> <i>Prior year reserve use</i>	4,100	7,600 (11,400) (4,100)	54,900 (54,900)	54,900 (54,900)	51,500 (20,000) (15,800)
14 Capital Project Outlay <i>Less: Grants</i> <i>Prior year reserve use</i>	642,000	832,400 (737,300) (120,500)	127,400 (2,500) (99,800)	201,700 - (201,700)	291,700 (99,100) (73,100)
15 EXPENDITURES	\$ 2,710,700	\$ 2,688,300	\$ 2,609,900	\$ 2,499,200	\$ 2,716,000
16 REVENUES less EXPENDITURES (not including same year reserve funding)	\$ 43,400	\$ 119,100	\$ 90,700	\$ 228,500	\$ 5,300
17 Same Year Reserve Funding (Exhibit 3)	\$ (119,500)	\$ (133,400)	\$ (90,700)	\$ (202,200)	\$ (30,000)
18 Total Budget Gap- funding/(funded by) operating reserve	\$ (76,100)	\$ (14,300)	\$ -	\$ 26,300	\$ (24,700)

Port San Luis Harbor District
Profit and Loss Statement - General Fund
Final Budget

(Exhibit 1E)

	Last Year 2009/10		Current Year 2010/11		Final
	Budget	Actual	Budget	Projected	2011/12 Budget
<u>Non-Operating Revenue</u>					
1 Interest Income	\$ 41,850	\$ 27,198	\$ 18,600	\$ 27,720	\$ 21,250
2 Finance Charge Income	-	-	-	-	-
3 Tax Proceeds	2,711,221	2,780,238	2,681,000	2,700,000	2,700,000
4 Gain/(Loss) on Disposal Of Assets	-	-	-	-	-
5 Misc. Non-Operating Income	1,000	-	1,000	-	-
6 Unrealized Gain/(Loss) on Investments	-	-	-	-	-
7 Total non-Operating Revenue	\$ 2,754,071	\$ 2,807,436	\$ 2,700,600	\$ 2,727,720	\$ 2,721,250

Port San Luis Harbor District
Profit and Loss Statement - General Fund
Final Budget

(Exhibit 1F)

	Last Year 2009/10		Current Year 2010/11		Final
	Budget	Actual	Budget	Projected	2011/12 Budget
Salaries/Wages/Benefits					
1 Wages - Commissioners	\$ 16,560	\$ 16,560	\$ 19,320	\$ 16,560	\$ 16,560
2 Wages - Employees	1,013,444	1,070,429	1,041,456	1,027,075	1,106,422
3 Health Insurance	212,458	185,274	192,850	184,257	225,884
4 Workers Compensation	101,540	66,692	79,590	82,309	89,410
5 Payroll Taxes	78,768	83,502	81,200	77,346	87,225
6 Pension Costs	262,731	251,048	282,800	260,188	286,161
7 Recruitment	9,000	21,712	-	11,268	3,788
8 Misc. Employee Benefits	2,200	4,616	5,250	4,180	2,955
9 Unemployment Self Insurance	1,000	394	3,500	5,602	5,000
10 Contract Labor	24,420	29,177	28,000	10,817	9,021
11 Contract Security	65,000	66,066	49,000	77,579	67,708
12 Compensated Absence	-	-	-	-	-
13 Other Post Employment Benefits	-	-	-	-	-
14 Budget Transfer	9,000	-	-	-	-
15 Total Salaries/Wages/Benefits	\$ 1,796,121	\$ 1,795,470	\$ 1,782,966	\$ 1,757,179	\$ 1,900,134

(Exhibit 1G)

	Last Year 2009/10		Current Year 2010/11		Final
	Budget	Actual	Budget	Projected	2011/12 Budget
Supplies					
16 Office	\$ 14,525	\$ 16,341	\$ 13,980	\$ 16,802	\$ 11,941
17 Shop	4,450	5,830	3,900	7,666	4,399
18 RV Camping	-	-	2,400	390	765
19 Sanitation	27,000	27,759	20,400	20,864	23,800
20 Harbor Patrol/Lifeguards	7,206	5,223	7,200	4,387	7,000
21 Mooring	900	1,356	1,000	884	750
22 Dredge	2,450	21	2,100	4,130	2,778
23 Clothing/Equipment	9,675	6,793	6,000	5,370	6,799
24 Budget Transfer	(2,000)	-	-	-	-
25 Total Supplies	\$ 64,206	\$ 63,323	\$ 56,980	\$ 60,492	\$ 58,233

Port San Luis Harbor District
Profit and Loss Statement - General Fund
Final Budget

(Exhibit 1H)

	Last Year 2009/10		Current Year 2010/11		Final
	Budget	Actual	Budget	Projected	2011/12 Budget
<u>Operations & Maintenance</u>					
1 Building/Facility	\$ 20,225	\$ 12,531	\$ 17,500	\$ 8,642	\$ 15,004
2 Vandalism		1,579	3,000	1,825	1,620
3 Office machines	150	568	150	600	540
4 Dredge	2,100	77	1,200	838	405
5 Electronic Equipment		2,022		1,539	1,344
6 Vehicles & Equipment	10,945	10,280	11,250	9,583	6,740
7 Crane		1,921	1,200	1,769	1,890
8 Coastal Gateway Costs		1,071		642	270
9 Patrol Boats	13,500	8,338	13,500	9,201	7,200
10 LCM	1,500	655	1,600	1,655	540
11 Camp Host	-	-	1,200	574	540
12 Signs	1,900	2,323	1,650	658	771
13 Road/Revetment	7,000	3,045	7,000	5,227	5,958
14 General Maintenance		-	5,000	2,986	4,760
15 Trailer Park	2,800	3,849	700	151	135
16 Sport Launch	225	8	225	567	270
17 Beaches	3,500	6,473	4,900	2,914	4,410
18 Public Hoist	2,275	1,215	1,200	493	2,109
19 Tools	2,800	2,897	2,200	1,463	1,417
20 Fuel & Oil	22,000	23,661	18,000	27,548	24,600
21 Piers	12,000	20,872	9,800	8,672	8,662
22 Ice/Diesel Facility	375	1,880	150	2,713	135
23 Lighthouse	500	10,716	500	550	1,260
24 Water & Sewer System	3,500	3,319	3,500	8,187	3,111
25 Storm Water		-		1,149	3,150
26 Fire Protection	3,650	1,402	2,700	2,573	3,487
27 Dock & Landing	3,575	205	3,575	155	1,080
28 Budget Transfer	6,400				
29 Total Operations & Maintenance	\$ 120,920	\$ 120,907	\$ 111,700	\$ 102,874	\$ 101,407

Port San Luis Harbor District
Profit and Loss Statement - General Fund
Final Budget

(Exhibit 1I)

	Last Year 2009/10		Current Year 2010/11		Final
	Budget	Actual	Budget	Projected	2011/12 Budget
Utilities					
1 Electricity	\$ 25,250	\$ 20,357	\$ 25,320	\$ 19,067	\$ 19,785
2 Telephone/Communications	8,240	10,206	9,600	11,390	11,375
3 Gas	930	1,398	1,560	1,279	1,077
4 Sewer	24,000	28,168	28,200	22,523	21,000
5 Trash	31,666	34,483	27,000	28,072	28,612
6 Haz Mat Disposal	2,500	882	2,450	1,716	2,050
7 Water - Lopez	96,750	101,663	108,000	105,895	108,683
8 Water/Sewer - Avila	21,000	20,916	12,600	14,357	15,122
9 Budget Transfer	30,000	-	-	-	-
10 Total Utilities	\$ 240,336	\$ 218,073	\$ 214,730	\$ 204,299	\$ 207,704

(Exhibit 1J)

	Last Year 2009/10		Current Year 2010/11		Final
	Budget	Actual	Budget	Projected	2011/12 Budget
General & Administrative					
11 Advertising & Promotion	\$ 1,800	\$ 664	\$ 2,000	\$ 679	\$ 2,781
12 Travel, Meals, Lodging	8,500	11,160	9,000	7,808	8,046
13 Education/Training	3,285	11,737	7,200	11,697	9,687
14 Dues & Subscriptions	7,116	4,679	5,600	7,344	2,313
15 Legal Advertising	600	679	600	276	547
16 Cash (Over) / Short	45	-	-	-	-
17 Bank Charges/Merchant Fees	3,600	4,008	300	4,051	4,800
18 Bad Debts/Returned Checks	-	-	-	1,380	1,380
19 Computers & Equipment	-	-	-	-	3,000
20 Consultants	13,350	24,796	7,675	3,045	16,565
21 Legislative Advocacy	-	12,500	-	15,000	4,500
22 Parking Enforcement	2,500	-	2,400	7,060	4,000
23 Legal Fees	26,400	32,309	25,000	24,426	30,000
24 Audits	4,890	6,090	5,040	4,348	5,340
25 Tax Collection Fees	64,000	67,826	64,000	64,000	65,000
26 Treasurer Fees	15,600	15,993	16,800	16,800	15,000
27 Permits	2,115	3,073	2,100	4,476	2,725
28 Elections	-	-	65,000	65,594	-
29 Property Insurance	106,440	105,459	108,000	105,175	84,000
30 Cities Redevelopment	67,236	64,363	67,500	32,588	32,400
31 Bonds	510	466	600	466	600
32 LAFCO Fees	9,900	16,107	9,900	10,470	8,520
33 Board Discretionary Fund	3,000	1,798	3,000	3,000	1,500
34 Harbor Mgr. Discretionary Fund	900	600	900	900	300
35 Budget Contingency Fund	44,484	20,785	45,750	13,725	12,240
36 Budget Transfer	19,000	-	-	-	-
37 Total General & Administrative	\$ 405,271	\$ 405,091	\$ 448,365	\$ 404,308	\$ 315,243



IN THE BOARD OF HARBOR COMMISSIONERS OF
PORT SAN LUIS HARBOR DISTRICT
COUNTY OF SAN LUIS OBISPO
STATE OF CALIFORNIA

Port San Luis, California

June 28, 2011

RESOLUTION 11-18

**ADOPTING A FINAL BUDGET
FOR THE FISCAL YEAR 2011-12**

WHEREAS, on the 24th day of May, 2011 the Board of Harbor Commissioners of the Port San Luis Harbor District, County of San Luis Obispo, State of California, adopted a Preliminary Budget for the Fiscal Year commencing July 1, 2011; and

WHEREAS, notice of the adoption of said Preliminary Budget has heretofore been given as required by law, that on the 28th day of June 2011, at the Coastal Gateway Multi-purpose Room of said Port San Luis Harbor District at Port San Luis, California, the District Board of said Harbor District would meet for the purpose of fixing the final budget of said District for the fiscal year 2011-12; and

WHEREAS, upon conclusion of the Public Hearing conducted on the 28th day of June 2011, for the purpose of adopting a final budget, the Board of Harbor Commissioners adopted said budget; and

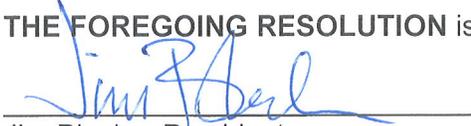
NOW THEREFORE, BE IT RESOLVED, by the Board of Harbor Commissioners of the Port San Luis Harbor District, County of San Luis Obispo, State of California having duly considered the same, do hereby declare and adopt the following:

1. That the Final Budget of said Harbor District for the fiscal year 2011-12, a copy of which is attached and made a part hereof, be and the same is hereby adopted.
2. That the total Port San Luis Harbor District expenditures of \$4,471,400 are funded by \$4,166,400 operating and non-operating revenue sources, \$147,00 in prior year specified reserves, \$21,000 in operating reserves (unassigned reserves) and \$167,000 in grant funds for the Fiscal Year 2011-12.
3. That this District shall report said final budget to the Board of Supervisors of the County of San Luis Obsipo not later than the 31st day of July, 2011 by submittal of a copy of said final budget and a copy of this resolution, as required by Section 6093.3 of the Harbors and Navigation Code.

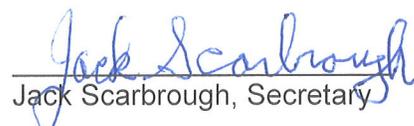
On motion duly made and carried by the following vote:

AYES: 4 NOES: 1 ABSENT: 0 ABSTAIN: 0

THE FOREGOING RESOLUTION is hereby adopted this 28th day of June 2011.


Jim Blecha, President

Attest:


Jack Scarbrough, Secretary