

Port San Luis Harbor District
2012/13 Final Budget
Rounded to Nearest Hundred

	Last Year 2010/11		Current Year 2011/12		Preliminary 2012/13 Budget	Final 2012/13 Budget	
	Amended Budget	Actual	Budget	Projected			
REVENUES							
1	Service Revenue (Exhibit 1A) <i>(Avila Parking, Location Fees, Citations)</i>	\$ 336,000	\$ 257,300	\$ 231,000	\$ 276,500	\$ 274,400	\$ 274,400
2	Mooring Revenue (Exhibit 1B) <i>(Moorage Fees, Equipment Sales, Skiff Space, Exclusive of Labor and O&M)</i>	156,200	158,500	159,000	134,500	133,000	133,000
3	Leases & Licenses (Exhibit 1C) <i>(Leases, Licenses, RVs, Utility Reimbursement)</i>	933,100	998,900	1,039,400	1,064,900	1,048,200	1,048,200
4	Diesel Sales (Exhibit 1D) <i>(Exclusive of Labor, O&M and Permits)</i>	10,000	20,300	10,000	20,100	35,100	27,600
5	Total Operating Revenue	1,435,300	1,435,000	1,439,400	1,496,000	1,490,700	1,483,200
6	Non-Operating Revenue (Exhibit 1E) <i>(Property Tax, Interest)</i>	2,719,000	2,779,400	2,727,000	2,724,800	2,720,000	2,720,000
7	REVENUES	\$ 4,154,300	\$ 4,214,400	\$ 4,166,400	\$ 4,220,800	\$ 4,210,700	\$ 4,203,200
EXPENDITURES							
8	Salaries/Wages/Benefits (Exhibit 1F)	\$ 2,613,100	\$ 2,611,200	\$ 2,767,100	\$ 2,729,200	\$ 2,661,000	\$ 2,675,000
9	Supplies (Exhibit 1G)	98,500	93,700	91,600	\$ 94,500	98,500	98,500
10	Operations & Maintenance (Exhibit 1H)	257,800	258,600	169,200	\$ 198,600	217,600	217,600
11	<i>Less: Prior year reserve use</i>						
12	Utilities (Exhibit 1I)	391,300	389,900	380,700	\$ 409,000	413,400	404,300
13	General & Administrative (Exhibit 1J)	659,400	657,400	452,700	\$ 529,200	540,100	540,100
14	<i>Budget Contingency</i>			81,600		84,200	84,100
15	<i>Less: Prior year reserve use</i>	(30,000)		(3,000)	(3,000)	(30,000)	(30,000)
16	OPERATING EXPENDITURES	\$ 3,990,100	\$ 4,010,800	\$ 3,939,900	\$ 3,957,500	\$ 3,984,800	\$ 3,989,600
17	NET INCOME BEFORE MAJOR MAINTENANCE & CAPITAL PROJECTS	\$ 164,200	\$ 203,600	\$ 226,500	\$ 263,300	\$ 225,900	\$ 213,600
18	Major Maintenance Expense (Exhibit 2A)	82,000	29,200	102,500	141,900	175,000	190,500
19	<i>Less: Grants</i>	-	(72,300)	(20,000)	(2,000)	(20,000)	(35,500)
20	<i>Prior year reserve use</i>	(82,000)	-	(40,000)	(35,000)	(55,000)	(55,000)
21	Capital Project Outlay (Exhibit 2B)	216,000	486,800	426,000	1,059,400	1,060,500	1,007,600
22	<i>Less: Grants</i>	(5,000)	(377,900)	(147,000)	(755,300)	(825,900)	(773,000)
23	<i>Prior year reserve use</i>	(199,500)	(65,000)	(104,000)	(109,000)	(100,000)	(100,000)
24	MAJOR MAINTENANCE AND CAPITAL PROJECTS	\$ 11,500	\$ 800	\$ 217,500	\$ 300,000	\$ 234,600	\$ 234,600
25	REVENUES less EXPENDITURES (not including same year reserve funding)	\$ 152,700	\$ 202,800	\$ 9,000	\$ (36,700)	\$ (8,700)	\$ (21,000)
26	Same Year Reserve Funding	\$ (205,200)	\$ (205,200)	\$ (30,000)			
27	Total Budget Gap- funding/(funded by) operating reserve	\$ (52,500)	\$ (2,400)	\$ (21,000)	\$ (36,700)	\$ (8,700)	\$ (21,000)

Note: Prior year reserve use totals \$185,000 (Lines 15, 20 and 23)

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

(Exhibit 1A)

	Last Year 2010/11		Current Year 2011/12		2012/13	2012/13
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
Service Revenue						
1 Administration	\$ 5,000	\$ 6,800	\$ 5,000	\$ 3,700	\$ 5,000	\$ 5,000
2 Location Fees	-	15,400	-	-	-	-
3 Citations	14,000	24,600	24,000	12,600	13,000	13,000
4 Facilities Labor & Equipment	-	3,400	-	800	1,000	1,000
5 Avila Parking	170,000	200,100	187,000	256,000	237,000	237,000
6 Harbor Patrol & Lifeguards	-	7,000	-	3,400	3,400	3,400
7 Pier Parking	-	-	15,000	-	15,000	15,000
8 Budget Transfer	147,000	-	-	-	-	-
9 Total Service Revenue	\$ 336,000	\$ 257,300	\$ 231,000	\$ 276,500	\$ 274,400	\$ 274,400

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 2010/11		Current Year 2011/12		2012/13	2012/13
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
Mooring Revenue						
10 Anchorage Fees	\$ 4,000	\$ 100	\$ 4,000	\$ -	\$ 100	\$ 100
11 Work Dock Rental Fee	1,200	3,000	2,000	700	700	700
12 Equipment Rental- Moorings	22,000	26,600	22,000	24,500	22,600	22,600
13 Mooring Operations (Net)	114,000	123,700	118,000	106,200	106,200	106,200
14 Fisherman's Discount	-	(8,200)	-	(9,500)	(9,500)	(9,500)
15 Mooring Equipment Sales	30,000	25,800	30,000	26,400	27,000	27,000
16 Mooring Equipment COGS	(15,000)	(12,500)	(17,000)	(13,800)	(14,100)	(14,100)
17 Net Mooring Revenue	\$ 156,200	\$ 158,500	\$ 159,000	\$ 134,500	\$ 133,000	\$ 133,000

17 • Projected and budgeted mooring revenues are below 2010/11 due to negative economic conditions.

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

(Exhibit 1C)

	Last Year 2010/11		Current Year 2011/12		2012/13	2012/13
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
Leases & Licenses Revenue						
1 Harbor Terrace- Trailer Park	\$ 21,000	\$ 22,700	\$ 20,000	\$ 23,200	\$ 21,200	\$ 21,200
2 Commissions- Laundry	1,500	3,100	3,300	3,300	3,300	3,300
3 Coastal Gateway Room Rental	4,800	700	2,400	2,900	2,200	2,200
4 Coin Showers	9,000	10,400	10,000	10,400	10,400	10,400
5 Lighthouse	-	2,400	-	2,400	2,400	-
6 Harford Land Area- Leases	99,000	116,100	103,000	113,200	131,700	134,100
7 Harford Land Area- Licenses	6,750	5,500	7,000	-	-	-
8 Piers-Leases	246,500	264,700	229,000	276,000	278,100	278,100
9 Piers- Licenses	7,000	12,900	10,000	7,800	8,100	8,100
10 Beaches-Leases	8,600	8,600	8,600	8,600	8,600	8,600
11 Beaches- Licenses	11,650	11,900	10,000	7,300	9,400	9,400
12 Boat & Gear Storage	40,700	46,100	40,000	50,500	50,500	50,500
13 Boat Washdown	600	700	800	800	800	800
14 Coin Hoist- Harford Pier	3,000	4,300	3,000	3,000	4,000	4,000
15 RVs- Babe Lane	110,000	121,700	161,300	134,600	126,600	126,600
16 RVs- Other than Babe Lane	315,000	325,600	385,000	380,900	350,900	350,900
17 Utilities Reimbursement	48,000	41,500	46,000	40,000	40,000	40,000
18 Total Leases & Licenses Revenue	\$ 933,100	\$ 998,900	\$ 1,039,400	\$ 1,064,900	\$ 1,048,200	\$ 1,048,200

7 •Harford Land Area Licenses previously included the boatyard hoist and launch. These have now been included in Harford Land Area Leases.

15-
16 •Gas prices and poor weather may negatively impact RV revenue.

(Exhibit 1D)

	Last Year 2010/11		Current Year 2011/12		2012/13	2012/13
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
Diesel Sales Revenue						
19 Diesel Sales	\$ 135,000	\$ 148,900	\$ 135,000	\$ 267,900	\$ 282,900	\$ 275,400
20 Diesel Cost of Sales	(125,000)	(128,600)	(125,000)	(247,800)	(247,800)	(247,800)
21 Net Diesel Sales Revenue	\$ 10,000	20,300	10,000	\$ 20,100	\$ 35,100	\$ 27,600

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

(Exhibit 1E)

	Last Year 2010/11		Current Year 2011/12		2012/13	2012/13
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
<u>Non-Operating Revenue</u>						
1 Interest Income	20,000	\$ 28,000	\$ 25,000	\$ 20,100	\$ 18,000	\$ 18,000
2 Finance Charge Income	-	3,100	2,000	1,500	2,000	2,000
3 Tax Proceeds	2,681,000	2,748,500	2,700,000	2,703,500	2,700,000	2,700,000
4 Misc. Non-Operating Income	1,000	(200)	-	(300)	-	-
5 Budget Transfer	17,000	-	-	-	-	-
6 Total Non-Operating Revenue	\$ 2,719,000	\$ 2,779,400	\$ 2,727,000	\$ 2,724,800	\$ 2,720,000	\$ 2,720,000

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 2010/11		Current Year 2011/12		2012/13	2012/13
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
Salaries/Wages/Benefits						
1 Wages - Commissioners	\$ 27,600	\$ 27,600	\$ 27,600	\$ 27,200	\$ 27,600	\$ 27,600
2 Wages - Employees	1,487,800	\$ 1,509,300	1,610,700	1,602,900	1,545,200	1,549,300
3 Health Insurance	275,500	\$ 277,700	333,000	317,400	344,700	349,200
4 Workers Compensation	113,700	\$ 122,200	137,800	132,500	118,900	117,800
5 Payroll Taxes	116,000	\$ 117,900	127,100	124,000	116,300	116,500
6 Pension Costs	404,000	\$ 388,100	415,900	404,500	396,800	410,200
7 Recruitment	-	\$ 13,900	5,000	2,700	2,600	2,600
8 Misc. Employee Benefits	7,500	\$ 7,400	5,000	5,900	6,000	6,000
9 Unemployment Self Insurance	5,000	\$ 5,700	5,000	15,700	5,700	3,500
10 Contract Labor	35,000	\$ 32,400	24,000	17,900	17,800	12,900
11 Contract Security	70,000	\$ 79,800	70,000	73,100	73,100	73,100
12 Compensated Absence	-	\$ 6,300	-	-	-	-
13 Other Post Employment Benefits	-	\$ 22,900	6,000	5,400	6,300	6,300
14 Budget Transfer	71,000	-	-	-	-	-
15 Total Salaries/Wages/Benefits	\$ 2,613,100	\$ 2,611,200	\$ 2,767,100	\$ 2,729,200	\$ 2,661,000	\$ 2,675,000

2&

5 •Decrease in wages due to two unfilled and unfunded positions.

3 •Health insurance rates increased to published rates effective 1/1/13, 9.6% increase for most health insurance plans.

6 •Employer contribution rates are 27.566% for miscellaneous employees and 34.913% for safety employees.

(Exhibit 1G)

	Last Year 2010/11		Current Year 2011/12		2012/13	2012/13
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
Supplies						
16 Office	\$ 23,300	\$ 24,800	\$ 20,000	\$ 20,800	\$ 20,000	\$ 20,000
17 Shop	6,500	6,600	7,300	7,900	7,900	7,900
18 RV Camping	4,000	2,900	4,300	3,700	3,700	3,700
19 Sanitation	34,000	31,700	34,000	34,000	34,000	34,000
20 Harbor Patrol/Lifeguards	7,200	4,000	7,000	7,600	10,600	10,600
21 Mooring	5,000	7,000	5,000	5,000	6,800	6,800
22 Dredge	3,500	10,600	6,000	6,000	6,000	6,000
23 Clothing/Equipment	10,000	6,100	8,000	9,500	9,500	9,500
24 Budget Transfer	5,000	-	-	-	-	-
25 Total Supplies	\$ 98,500	\$ 93,700	\$ 91,600	\$ 94,500	\$ 98,500	\$ 98,500

20 •Harbor Patrol supplies include the purchase of a \$3,000 dewatering pump

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

(Exhibit 1H)

	Last Year 2010/11		Current Year 2011/12		2012/13	2012/13
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
Operations & Maintenance						
1 Building/Facility	\$ 25,000	\$ 11,200	\$ 22,500	\$ 28,300	\$ 29,900	\$ 29,900
2 Vandalism	3,000	2,700	2,700	2,700	2,700	2,700
3 Office machines	1,000	-	900	900	-	-
4 Dredge	3,000	4,200	2,700	5,000	7,500	7,500
5 Electronic Equipment	-	1,500	1,800	2,100	4,100	4,100
6 Vehicles & Equipment	15,000	38,000	13,500	13,800	18,700	18,700
7 Crane	3,000	1,900	2,700	2,700	2,700	2,700
8 Coastal Gateway Costs	1,800	3,300	1,800	4,100	1,700	1,700
9 Patrol Boats	13,500	11,700	7,200	11,200	12,700	12,700
10 LCM	4,000	43,100	3,600	4,000	3,600	3,600
11 Boatyard Maintenance	4,000	-	-	-	-	-
12 Camp Host	-	3,200	3,600	3,600	3,600	3,600
13 Signs	3,000	1,900	2,700	2,700	5,200	5,200
14 Road/Revetment	10,000	7,100	9,000	9,000	9,000	9,000
15 General Maintenance	5,000	9,200	6,800	5,800	5,800	8,400
16 Trailer Park	1,000	800	900	2,600	2,600	-
17 Sport Launch	1,500	7,700	1,800	1,800	1,800	1,800
18 Beaches	7,000	3,500	6,300	6,300	6,300	6,300
19 Public Hoist	3,000	1,100	4,500	4,500	4,500	4,500
20 Tools	4,000	3,300	3,600	3,600	3,600	3,600
21 Fuel & Oil	30,000	41,600	35,000	39,200	40,000	40,000
22 Piers	14,000	22,000	12,600	12,600	18,100	18,100
23 Ice/Diesel Facility	1,000	14,400	900	6,600	6,200	6,200
24 Lighthouse	2,000	700	1,800	1,800	1,800	1,800
25 Water & Sewer System	5,000	19,800	4,500	11,200	12,300	12,300
26 Storm Water	-	1,200	4,500	3,500	3,500	3,500
27 Fire Protection	4,500	2,700	4,100	1,800	2,500	2,500
28 Filming/Location Fees	-	-	-	-	-	-
29 Dock & Landing	5,500	800	7,200	7,200	7,200	7,200
30 Budget Transfer	88,000	-	-	-	-	-
31 Total Operations & Maintenance	\$ 257,800	\$ 258,600	\$ 169,200	\$ 198,600	\$ 217,600	\$ 217,600

1 ●Building and Facility costs includes \$4,300 for the new security monitoring contract.

5 ●Electronic Equipment includes the purchase of a new webcam.

6 ●Vehicles and Equipment includes backhoe maintenance below the major maintenance threshold.

9 ●Patrol Boats includes \$1,500 for new EPIRB's (emergency position-indicating radio beacons) for Boats 1 & 2.

22

●Includes \$2,500 for pier handrail maintenance and \$3,000 for restriping, both of which are below the major maintenance threshold.

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

(Exhibit 1I)

	Last Year 2010/11		Current Year 2011/12		2012/13	2012/13
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
Utilities						
1 Electricity	\$ 42,200	\$ 49,600	\$ 51,500	\$ 46,400	\$ 48,000	\$ 48,000
2 Telephone/Communications	16,000	21,200	21,000	27,000	24,600	24,600
3 Gas	2,600	2,400	2,000	2,500	2,500	2,500
4 Sewer	47,000	48,100	30,000	52,200	49,900	51,000
5 Trash	45,000	45,300	46,000	50,100	50,900	50,900
6 Haz Mat Disposal	3,500	4,700	6,000	6,000	6,000	6,000
7 Water - Lopez	180,000	197,000	202,200	202,100	207,400	197,200
8 Water/Sewer - Avila	21,000	21,600	22,000	22,700	24,100	24,100
9 Budget Transfer	34,000	-	-	-	-	-
10 Total Utilities	\$ 391,300	\$ 389,900	\$ 380,700	\$ 409,000	\$ 413,400	\$ 404,300

(Exhibit 1J)

	Last Year 2010/11		Current Year 2011/12		2012/13	2012/13
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
General & Administrative						
11 Advertising & Promotion	\$ 4,000	\$ 1,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
12 Travel, Meals, Lodging	15,000	15,100	13,000	13,100	13,100	13,100
13 Education/Training	12,000	11,200	12,000	14,700	11,700	11,700
14 Dues & Subscriptions	7,000	12,600	3,800	9,100	9,800	9,800
15 Legal Advertising	1,000	700	1,000	1,000	1,000	1,000
16 Cash (Over) / Short	-	400	-	(100)	-	-
17 Bank Charges/Merchant Fees	500	6,400	8,000	12,000	12,000	12,000
18 Bad Debts/Returned Checks	2,300	46,500	2,300	68,700	7,200	7,200
19 Consultants	30,700	17,400	28,000	27,500	28,000	28,000
20 Legislative Advocacy	25,000	30,000	7,500	7,500	2,500	2,500
21 Computers & Equipment	-	-	3,000	3,500	3,000	3,000
22 Parking Enforcement	4,000	7,700	4,000	6,700	6,700	6,700
23 Legal Fees	50,000	71,300	50,000	50,000	50,000	50,000
24 Audits	8,400	7,400	8,900	8,900	10,700	10,700
25 Tax Collection Fees	64,000	68,100	65,000	62,700	65,000	65,000
26 Treasurer Fees	28,000	27,200	25,000	25,000	25,000	25,000
27 Permits	3,500	4,900	4,000	7,200	8,100	8,100
28 Elections	65,000	65,600	-	-	65,000	65,000
29 Property Insurance	180,000	175,300	140,000	134,800	144,200	144,200
30 Cities Redevelopment	67,500	54,300	54,000	54,000	54,000	54,000
31 Bonds	1,000	800	1,000	800	900	900
32 LAFCO Fees	16,500	13,100	14,200	14,100	14,200	14,200
33 Board Discretionary Fund	5,000	2,200	2,500	2,500	2,500	2,500
34 Harbor Mgr. Discretionary Fund	1,500	700	500	500	500	500
35 Budget Contingency Fund	91,500	17,500	81,600	-	84,200	84,100
36 Budget Transfer	(24,000)	-	-	-	-	-
37 Total General & Administrative	\$ 659,400	\$ 657,400	\$ 534,300	\$ 529,200	\$ 624,300	\$ 624,200

17 •Credit card sales are up significantly. As if 1/31/12, there were approximately \$237,000 in credit card sales as compared to \$122,000 at 1/31/11.

20 •Recommend that Carpi and Clay legislative advocacy be decreased.

24 •Assumes additional audit services would be required due to the receipt of federal grant funding.

27 •Includes \$1,500 for maintenance permitting that occurs every five years.

Port San Luis Harbor District
2012/13 Final Budget Enterprise Fund
Rounded to Nearest Hundred

	Last Year 2010/11		Current Year 2011/12		Preliminary 2012/13 Budget	Final 2012/13 Budget	
	Amended Budget	Actual	Budget	Projected			
REVENUES							
1	Service Revenue (Exhibit 1A) <i>(Avila Parking, Location Fees, Citations)</i>	\$ 336,000	\$ 257,300	\$ 231,000	\$ 276,500	\$ 274,400	\$ 274,400
2	Mooring Revenue (Exhibit 1B) <i>(Moorage Fees, Equipment Sales, Skiff Space, Exclusive of Labor and O&M)</i>	156,200	158,500	159,000	134,500	133,000	133,000
3	Leases & Licenses (Exhibit 1C) <i>(Leases, Licenses, RVs, Utility Reimbursement)</i>	933,100	998,900	1,039,400	1,064,900	1,048,200	1,048,200
4	Diesel Sales (Exhibit 1D) <i>(Exclusive of Labor, O&M and Permits)</i>	10,000	20,300	10,000	20,100	35,100	27,600
5	Total Operating Revenue	1,435,300	1,435,000	1,439,400	1,496,000	1,490,700	1,483,200
6	Non-Operating Revenue (Exhibit 1E) <i>(Property Tax, Interest)</i>	8,000	12,700	5,750	8,200	8,300	8,300
7	REVENUES	\$ 1,443,300	\$ 1,447,700	\$ 1,445,150	\$ 1,504,200	\$ 1,499,000	\$ 1,491,500
EXPENDITURES							
8	Salaries/Wages/Benefits (Exhibit 1F)	\$ 793,100	\$ 793,000	\$ 867,000	\$ 848,500	\$ 830,600	\$ 834,100
9	Supplies (Exhibit 1G)	36,500	33,700	33,400	33,200	34,400	34,400
10	Operations & Maintenance (Exhibit 1H)	89,100	89,300	67,800	82,900	89,600	88,200
11	<i>Less: Prior year reserve use</i>						
12	Utilities (Exhibit 1I)	161,600	160,900	173,000	181,200	183,600	179,200
13	General & Administrative (Exhibit 1J)	247,000	246,500	149,700	215,300	165,900	165,900
14	<i>Budget Contingency</i>			69,400		71,600	71,500
15	<i>Less: Prior year reserve use</i>		-	(1,200)	(1,200)	0	-
16	OPERATING EXPENDITURES	1,327,300	1,323,400	1,359,100	1,359,900	1,375,700	1,373,300
17	NET INCOME BEFORE MAJOR MAINTENANCE & CAPITAL PROJECTS	116,000	124,300	86,050	144,300	123,300	118,200
18	Major Maintenance Expense	27,100	29,200	51,000	71,400	67,700	83,200
19	<i>Less: Grants</i>		(65,100)	-	-	-	(15,500)
20	<i>Prior year reserve use</i>	(27,100)	-	(24,200)	(35,000)	(43,800)	(43,750)
21	Capital Project Outlay	129,600	142,200	134,300	201,000	336,700	328,350
22	<i>Less: Grants</i>	(2,500)	(34,500)	(47,900)	(101,800)	(260,400)	(252,100)
23	<i>Prior year reserve use</i>	(99,700)	-	(30,900)	(32,400)	(34,000)	(34,000)
24	MAJOR MAINTENANCE AND CAPITAL PROJECTS	\$ 27,400	\$ 71,800	\$ 82,300	\$ 103,200	\$ 66,200	\$ 66,200
25	REVENUES less EXPENDITURES (not including same year reserve funding)	\$ 88,600	\$ 52,500	\$ 3,750	\$ 41,100	\$ 57,100	\$ 52,000
26	Same Year Reserve Funding	\$ (134,500)	\$ (134,500)		\$ -	\$ -	\$ -
27	Total Budget Gap- funding/(funded by) operating reserve	\$ (45,900)	\$ (82,000)	\$ 3,750	\$ 41,100	\$ 57,100	\$ 52,000

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

(Exhibit 1A)

	Last Year 2010/11		Current Year 2011/12		2012/13	2012/13
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
Service Revenue						
1 Administration	\$ 5,000	\$ 6,800	\$ 5,000	\$ 3,700	\$ 5,000	\$ 5,000
2 Location Fees	-	15,400	-	-	-	-
3 Citations	14,000	24,600	24,000	12,600	13,000	13,000
4 Facilities Labor & Equipment	-	3,400	-	800	1,000	1,000
5 Avila Parking	170,000	200,100	187,000	256,000	237,000	237,000
6 Harbor Patrol & Lifeguards	-	7,000	-	3,400	3,400	3,400
7 Pier Parking	-	-	15,000	-	15,000	15,000
8 Budget Transfer	147,000	-	-	-	-	-
9 Total Service Revenue	\$ 336,000	\$ 257,300	\$ 231,000	\$ 276,500	\$ 274,400	\$ 274,400

(Exhibit 1B)

	Last Year 2010/11		Current Year 2011/12		2012/13	2012/13
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
Mooring Revenue						
10 Anchorage Fees	\$ 4,000	\$ 100	\$ 4,000	\$ -	\$ 100	\$ 100
11 Work Dock Rental Fee	1,200	3,000	2,000	700	700	700
12 Equipment Rental- Moorings	22,000	26,600	22,000	24,500	22,600	22,600
13 Mooring Operations (Net)	114,000	123,700	118,000	106,200	106,200	106,200
14 Fisherman's Discount	-	(8,200)	-	-	(9,500)	(9,500)
15 Mooring Equipment Sales	30,000	25,800	30,000	26,400	27,000	27,000
16 Mooring Equipment COGS	(15,000)	(12,500)	(17,000)	(13,800)	(14,100)	(14,100)
17 Net Mooring Revenue	\$ 156,200	\$ 158,500	\$ 159,000	\$ 144,000	\$ 133,000	\$ 133,000

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

(Exhibit 1C)

	Last Year 2010/11		Current Year 2011/12		2012/13	2012/13
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
Leases & Licenses Revenue						
1 Harbor Terrace- Trailer Park	\$ 21,000	\$ 22,700	\$ 20,000	\$ 23,200	\$ 21,200	\$ 21,200
2 Commissions- Laundry	1,500	3,100	3,300	3,300	3,300	3,300
3 Coastal Gateway Room Rental	4,800	700	2,400	2,900	2,200	2,200
4 Coin Showers	9,000	10,400	10,000	10,400	10,400	10,400
5 Lighthouse	-	2,400	-	2,400	2,400	-
6 Harford Land Area- Leases	99,000	116,100	103,000	113,200	131,700	134,100
7 Harford Land Area- Licenses	6,750	5,500	7,000	-	-	-
8 Piers-Leases	246,500	264,700	229,000	276,000	278,100	278,100
9 Piers- Licenses	7,000	12,900	10,000	7,800	8,100	8,100
10 Beaches-Leases	8,600	8,600	8,600	8,600	8,600	8,600
11 Beaches- Licenses	11,650	11,900	10,000	7,300	9,400	9,400
12 Boat & Gear Storage	40,700	46,100	40,000	50,500	50,500	50,500
13 Boat Washdown	600	700	800	800	800	800
14 Coin Hoist- Harford Pier	3,000	4,300	3,000	3,000	4,000	4,000
15 RVs- Babe Lane	110,000	121,700	161,300	134,600	126,600	126,600
16 RVs- Other than Babe Lane	315,000	325,600	385,000	380,900	350,900	350,900
17 Utilities Reimbursement	48,000	41,500	46,000	40,000	40,000	40,000
18 Total Leases & Licenses Revenue	\$ 933,100	\$ 998,900	\$ 1,039,400	\$ 1,064,900	\$ 1,048,200	\$ 1,048,200

(Exhibit 1D)

	Last Year 2010/11		Current Year 2011/12		2012/13	2012/13
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
Diesel Sales Revenue						
19 Diesel Sales	\$ 135,000	\$ 148,900	\$ 135,000	\$ 267,900	\$ 282,900	\$ 275,400
20 Diesel Cost of Sales	(125,000)	(128,600)	(125,000)	(247,800)	(247,800)	(247,800)
21 Net Diesel Sales Revenue	\$ 10,000	20,300	10,000	\$ 20,100	\$ 35,100	\$ 27,600

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

(Exhibit 1E)

	Last Year 2010/11		Current Year 2011/12		2012/13	2012/13
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
<u>Non-Operating Revenue</u>						
1 Interest Income	\$ 7,000	\$ 9,800	\$ 3,750	\$ 7,035	\$ 6,300	\$ 6,300
2 Finance Charge Income	-	3,100	2,000	1,500	2,000	2,000
3 Tax Proceeds	-	-	-	-	-	-
4 Misc. Non-Operating Income	1,000	(200)	-	(300)	-	-
5 Budget Transfer	-	-	-	-	-	-
6 Total Non-Operating Revenue	\$ 8,000	\$ 12,700	\$ 5,750	\$ 8,235	\$ 8,300	\$ 8,300

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

(Exhibit 1F)

	Last Year 2010/11		Current Year 2011/12		2012/13	2012/13
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
Salaries/Wages/Benefits						
1 Wages - Commissioners	\$ 8,280	\$ 11,040	\$ 11,040	\$ 10,880	\$ 11,040	\$ 11,040
2 Wages - Employees	446,344	452,243	504,278	501,836	483,771	485,054
3 Health Insurance	82,650	86,185	107,116	102,098	110,880	112,327
4 Workers Compensation	34,110	35,158	48,390	46,529	41,753	41,367
5 Payroll Taxes	34,800	35,432	39,875	38,902	36,486	36,549
6 Pension Costs	121,200	122,091	129,739	126,183	123,781	127,961
7 Recruitment	-	2,351	1,212	655	630	630
8 Misc. Employee Benefits	2,250	3,192	2,045	2,413	2,454	2,454
9 Unemployment Self Insurance	1,500	901	-	-	-	-
10 Contract Labor	7,000	13,317	14,979	11,172	11,109	8,051
11 Contract Security	21,000	1,861	2,292	2,394	2,394	2,394
12 Compensated Absence	-	6,300	-	-	-	-
13 Other Post Employment Benefits	-	22,900	6,000	5,400	6,300	6,300
14 Budget Transfer	34,000	-	-	-	-	-
15 Total Salaries/Wages/Benefits	\$ 793,134	\$ 792,971	\$ 866,966	\$ 848,461	\$ 830,598	\$ 834,128

(Exhibit 1G)

	Last Year 2010/11		Current Year 2011/12		2012/13	2012/13
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
Supplies						
16 Office	\$ 9,320	\$ 9,975	\$ 8,059	\$ 8,381	\$ 8,059	\$ 8,059
17 Shop	2,600	2,048	2,901	2,553	2,553	2,553
18 RV Camping	1,600	2,900	3,535	3,145	3,145	3,145
19 Sanitation	13,600	2,851	10,200	10,200	10,200	10,200
20 Harbor Patrol/Lifeguards	-	(34)	-	-	-	-
21 Mooring	4,000	5,944	4,250	4,250	5,780	5,780
22 Dredge	1,400	8,949	3,222	3,222	3,222	3,222
23 Clothing/Equipment	4,000	1,111	1,201	1,426	1,426	1,426
24 Budget Transfer	-	-	-	-	-	-
25 Total Supplies	\$ 36,520	\$ 33,745	\$ 33,368	\$ 33,177	\$ 34,385	\$ 34,385

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

(Exhibit 1H)

	Last Year 2010/11		Current Year 2011/12		2012/13	2012/13
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
Operations & Maintenance						
1 Building/Facility	\$ 7,500	\$ 3,507	\$ 7,496	\$ 9,429	\$ 9,962	\$ 9,962
2 Vandalism	-	-	1,080	1,080	1,080	1,080
3 Office machines	850	-	360	360	-	-
4 Dredge	1,800	3,571	2,295	4,250	6,375	6,375
5 Electronic Equipment	-	346	456	532	1,039	1,039
6 Vehicles & Equipment	3,750	10,016	6,760	6,910	9,363	9,363
7 Crane	1,800	573	810	810	810	810
8 Coastal Gateway Costs	1,800	2,806	1,530	3,485	1,445	1,445
9 Patrol Boats	-	-	-	-	-	-
10 LCM	2,400	8,671	3,060	3,400	3,060	3,060
11 Boatyard Maintenance	4,000	-	-	-	-	-
12 Camp Host	(1,200)	3,200	3,060	3,060	3,060	3,060
13 Signs	1,350	978	1,929	1,929	3,716	3,716
14 Road/Revetment	3,000	2,919	3,042	3,042	3,042	3,042
15 General Maintenance	-	1,594	2,040	1,740	1,740	2,520
16 Trailer Park	300	686	765	2,210	2,210	-
17 Sport Launch	1,275	6,551	1,530	1,530	1,530	1,530
18 Beaches	2,100	2,702	1,890	1,890	1,890	1,890
19 Public Hoist	1,800	678	2,391	2,391	2,391	2,391
20 Tools	1,800	1,876	2,183	2,183	2,183	2,183
21 Fuel & Oil	12,000	12,271	10,400	11,648	11,886	11,886
22 Piers	4,200	7,007	3,938	3,938	5,658	5,658
23 Ice/Diesel Facility	850	12,243	765	5,610	5,270	5,270
24 Lighthouse	1,500	-	540	540	540	540
25 Water & Sewer System	1,500	5,683	1,389	3,457	3,797	3,797
26 Storm Water	-	338	1,350	1,050	1,050	1,050
27 Fire Protection	1,800	369	613	269	374	374
28 Filming/Location Fees	-	-	-	-	-	-
29 Dock & Landing	1,925	683	6,120	6,120	6,120	6,120
30 Budget Transfer	31,000	-	-	-	-	-
31 Total Operations & Maintenance	\$ 89,100	\$ 89,267	\$ 67,792	\$ 82,864	\$ 89,591	\$ 88,160

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

(Exhibit 1I)

	Last Year 2010/11		Current Year 2011/12		2012/13	2012/13
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
Utilities						
1 Electricity	\$ 16,880	\$ 28,852	\$ 31,715	\$ 28,574	\$ 29,559	\$ 29,559
2 Telephone/Communications	6,400	9,663	9,625	12,375	11,275	11,275
3 Gas	1,040	1,100	923	1,154	1,154	1,154
4 Sewer	18,800	14,416	9,000	15,660	14,970	15,300
5 Trash	18,000	11,376	17,388	18,938	19,240	19,240
6 Haz Mat Disposal	1,050	3,385	3,950	3,950	3,950	3,950
7 Water - Lopez	72,000	91,105	93,517	93,471	95,923	91,205
8 Water/Sewer - Avila	8,400	1,045	6,878	7,097	7,535	7,535
9 Budget Transfer	19,000	-	-	-	-	-
10 Total Utilities	\$ 161,570	\$ 160,943	\$ 172,996	\$ 181,219	\$ 183,606	\$ 179,218

(Exhibit 1J)

	Last Year 2010/11		Current Year 2011/12		2012/13	2012/13
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
General & Administrative						
11 Advertising & Promotion	\$ 2,000	\$ 415	\$ 2,219	\$ 2,219	\$ 2,219	\$ 2,219
12 Travel, Meals, Lodging	6,000	5,491	4,954	4,992	4,992	4,992
13 Education/Training	4,800	2,203	2,313	2,833	2,255	2,255
14 Dues & Subscriptions	1,400	4,623	1,487	3,561	3,835	3,835
15 Legal Advertising	400	308	453	453	453	453
16 Cash (Over) / Short	-	400	-	(100)	-	-
17 Bank Charges/Merchant Fees	200	2,585	3,200	10,200	10,200	10,200
18 Bad Debts/Returned Checks	2,300	46,335	920	58,395	6,120	6,120
19 Consultants	23,025	7,849	11,435	11,231	11,435	11,435
20 Legislative Advocacy	25,000	12,000	3,000	3,000	1,000	1,000
21 Computers & Equipment	-	-	-	-	-	-
22 Parking Enforcement	1,600	7,700	-	-	-	-
23 Legal Fees	25,000	28,528	20,000	20,000	20,000	20,000
24 Audits	3,360	2,939	3,560	3,560	4,280	4,280
25 Tax Collection Fees	-	(2)	-	-	-	-
26 Treasurer Fees	11,200	10,899	10,000	10,000	10,000	10,000
27 Permits	1,400	1,543	1,275	2,295	2,582	2,582
28 Elections	-	26,243	-	-	-	-
29 Property Insurance	72,000	70,091	56,000	53,920	57,680	57,680
30 Cities Redevelopment	-	(27)	21,600	21,600	21,600	21,600
31 Bonds	400	334	400	320	360	360
32 LAFCO Fees	6,600	13	5,680	5,640	5,680	5,680
33 Board Discretionary Fund	2,000	861	1,000	1,000	1,000	1,000
34 Harbor Mgr. Discretionary Fund	600	277	200	200	200	200
35 Budget Contingency Fund	45,750	14,875	69,360	-	71,570	71,485
36 Budget Transfer	12,000	-	-	-	-	-
37 Total General & Administrative	\$ 247,035	\$ 246,483	\$ 219,056	\$ 215,320	\$ 237,461	\$ 237,377

Port San Luis Harbor District
2012/13 Final Budget General Fund
Rounded to Nearest Hundred

	Last Year 2010/11		Current Year 2011/12		Preliminary 2012/13 Budget	Final 2012/13 Budget
	Amended 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, Exclusive of Labor and O&M)</i>	-	-	-	-	-
3	Leases & Licenses (Exhibit 1C) <i>(Leases, Licenses, RVs, Utility Reimbursement)</i>	-	-	-	-	-
4	Diesel Sales (Exhibit 1D) <i>(Exclusive of Labor, O&M and Permits)</i>	-	-	-	-	-
5	Total Operating Revenue	-	-	-	-	-
6	Non-Operating Revenue (Exhibit 1E) <i>(Property Tax, Interest)</i>	2,711,000	2,766,700	2,721,250	2,716,600	2,711,700
7	REVENUES	\$ 2,711,000	\$ 2,766,700	\$ 2,721,250	\$ 2,716,600	\$ 2,711,700
EXPENDITURES						
8	Salaries/Wages/Benefits (Exhibit 1F)	\$ 1,820,000	\$ 1,818,200	\$ 1,900,100	\$ 1,880,700	\$ 1,830,400
9	Supplies (Exhibit 1G)	62,000	60,000	58,200	61,300	64,100
10	Operations & Maintenance (Exhibit 1H)	168,700	169,300	101,400	115,700	128,000
11	<i>Less: Prior year reserve use</i>	-	-	-	-	-
12	Utilities (Exhibit 1I)	229,700	229,000	207,700	227,800	229,800
13	General & Administrative (Exhibit 1J)	412,400	410,900	303,000	313,900	374,200
14	<i>Budget Contingency</i>	-	-	12,200	-	12,600
15	<i>Less: Prior year reserve use</i>	(30,000)	-	(1,800)	(1,800)	(30,000)
16	OPERATING EXPENDITURES	2,662,800	2,687,400	2,580,800	2,597,600	2,609,100
17	NET INCOME BEFORE MAJOR MAINTENANCE & CAPITAL PROJECTS	48,200	79,300	140,450	119,000	102,600
18	Major Maintenance Expense	54,900	-	51,500	70,500	107,300
19	<i>Less: Grants</i>	-	(7,200)	(20,000)	(2,000)	(20,000)
20	<i>Prior year reserve use</i>	(54,900)	-	(15,800)	-	(11,300)
21	Capital Project Outlay	86,400	344,500	291,700	858,500	723,900
22	<i>Less: Grants</i>	(2,500)	(343,400)	(99,100)	(653,500)	(565,500)
23	<i>Prior year reserve use</i>	(99,800)	(65,000)	(73,100)	(76,600)	(66,000)
24	MAJOR MAINTENANCE AND CAPITAL PROJECTS	\$ (15,900)	\$ (71,100)	\$ 135,200	\$ 196,900	\$ 168,400
25	REVENUES less EXPENDITURES (not including same year reserve funding)	\$ 64,100	\$ 150,400	\$ 5,250	\$ (77,900)	\$ (65,800)
26	Same Year Reserve Funding	\$ (70,700)	\$ (70,700)	\$ (30,000)	\$ -	\$ -
27	Total Budget Gap- funding/(funded by) operating reserve	\$ (6,600)	\$ 79,700	\$ (24,750)	\$ (77,900)	\$ (65,800)

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

(Exhibit 1E)

	Last Year 2010/11		Current Year 2011/12		2012/13	2012/13
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
<u>Non-Operating Revenue</u>						
1 Interest Income	\$ 13,000	\$ 18,200	\$ 21,250	\$ 13,065	\$ 11,700	\$ 11,700
2 Finance Charge Income	-	-	-	-	-	-
3 Tax Proceeds	2,681,000	2,748,500	2,700,000	2,703,500	2,700,000	2,700,000
4 Misc. Non-Operating Income	-	-	-	-	-	-
5 Budget Transfer	17,000	-	-	-	-	-
6 Total Non-Operating Revenue	<u>\$ 2,711,000</u>	<u>\$ 2,766,700</u>	<u>\$ 2,721,250</u>	<u>\$ 2,716,565</u>	<u>\$ 2,711,700</u>	<u>\$ 2,711,700</u>

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

(Exhibit 1F)

	Last Year 2010/11		Current Year 2011/12		2012/13	2012/13
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
Salaries/Wages/Benefits						
1 Wages - Commissioners	\$ 19,320	\$ 16,560	\$ 16,560	\$ 16,320	\$ 16,560	\$ 16,560
2 Wages - Employees	1,041,456	1,057,057	1,106,422	1,101,064	1,061,429	1,064,246
3 Health Insurance	192,850	191,515	225,884	215,302	233,820	236,873
4 Workers Compensation	79,590	87,042	89,410	85,971	77,147	76,433
5 Payroll Taxes	81,200	82,468	87,225	85,098	79,814	79,951
6 Pension Costs	282,800	266,009	286,161	278,317	273,019	282,239
7 Recruitment	-	11,549	3,788	2,045	1,970	1,970
8 Misc. Employee Benefits	5,250	4,208	2,955	3,487	3,546	3,546
9 Unemployment Self Insurance	3,500	4,799	5,000	15,700	5,700	3,500
10 Contract Labor	28,000	19,083	9,021	6,728	6,691	4,849
11 Contract Security	49,000	77,939	67,708	70,706	70,706	70,706
12 Compensated Absence	-	-	-	-	-	-
13 Other Post Employment Benefits	-	-	-	-	-	-
14 Budget Transfer	37,000	-	-	-	-	-
15 Total Salaries/Wages/Benefits	\$ 1,819,966	\$ 1,818,229	\$ 1,900,134	\$ 1,880,739	\$ 1,830,402	\$ 1,840,872

(Exhibit 1G)

	Last Year 2010/11		Current Year 2011/12		2012/13	2012/13
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
Supplies						
16 Office	\$ 13,980	\$ 14,825	\$ 11,941	\$ 12,419	\$ 11,941	\$ 11,941
17 Shop	3,900	4,552	4,399	5,347	5,347	5,347
18 RV Camping	2,400	-	765	555	555	555
19 Sanitation	20,400	28,849	23,800	23,800	23,800	23,800
20 Harbor Patrol/Lifeguards	7,200	4,034	7,000	7,600	10,600	10,600
21 Mooring	1,000	1,056	750	750	1,020	1,020
22 Dredge	2,100	1,651	2,778	2,778	2,778	2,778
23 Clothing/Equipment	6,000	4,989	6,799	8,074	8,074	8,074
24 Budget Transfer	5,000	-	-	-	-	-
25 Total Supplies	\$ 61,980	\$ 59,955	\$ 58,232	\$ 61,323	\$ 64,115	\$ 64,115

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

(Exhibit 1H)

	Last Year 2010/11		Current Year 2011/12		2012/13	2012/13
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
<u>Operations & Maintenance</u>						
1 Building/Facility	\$ 17,500	\$ 7,693	\$ 15,004	\$ 18,871	\$ 19,938	\$ 19,938
2 Vandalism	3,000	2,672	1,620	1,620	1,620	1,620
3 Office machines	150	-	540	540	-	-
4 Dredge	1,200	629	405	750	1,125	1,125
5 Electronic Equipment		1,154	1,344	1,568	3,061	3,061
6 Vehicles & Equipment	11,250	27,984	6,740	6,890	9,337	9,337
7 Crane	1,200	1,327	1,890	1,890	1,890	1,890
8 Coastal Gateway Costs		494	270	615	255	255
9 Patrol Boats	13,500	11,678	7,200	11,200	12,700	12,700
10 LCM	1,600	34,429	540	600	540	540
11 Boatyard Maintenance	-	-	-	-	-	-
12 Camp Host	1,200	-	540	540	540	540
13 Signs	1,650	922	771	771	1,484	1,484
14 Road/Revetment	7,000	4,181	5,958	5,958	5,958	5,958
15 General Maintenance	5,000	7,606	4,760	4,060	4,060	5,880
16 Trailer Park	700	114	135	390	390	-
17 Sport Launch	225	1,149	270	270	270	270
18 Beaches	4,900	798	4,410	4,410	4,410	4,410
19 Public Hoist	1,200	422	2,109	2,109	2,109	2,109
20 Tools	2,200	1,424	1,417	1,417	1,417	1,417
21 Fuel & Oil	18,000	29,329	24,600	27,552	28,114	28,114
22 Piers	9,800	14,993	8,662	8,662	12,442	12,442
23 Ice/Diesel Facility	150	2,157	135	990	930	930
24 Lighthouse	500	715	1,260	1,260	1,260	1,260
25 Water & Sewer System	3,500	14,117	3,111	7,743	8,503	8,503
26 Storm Water		862	3,150	2,450	2,450	2,450
27 Fire Protection	2,700	2,331	3,487	1,531	2,126	2,126
28 Filming/Location Fees	-	-	-	-	-	-
29 Dock & Landing	3,575	117	1,080	1,080	1,080	1,080
30 Budget Transfer	57,000	-	-	-	-	-
31 Total Operations & Maintenance	\$ 168,700	\$ 169,298	\$ 101,408	\$ 115,736	\$ 128,009	\$ 129,440

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

(Exhibit 1I)

	Last Year 2010/11		Current Year 2011/12		2012/13	2012/13
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
Utilities						
1 Electricity	\$ 25,320	\$ 20,748	\$ 19,785	\$ 17,826	\$ 18,441	\$ 18,441
2 Telephone/Communications	9,600	11,537	11,375	14,625	13,325	13,325
3 Gas	1,560	1,300	1,077	1,346	1,346	1,346
4 Sewer	28,200	33,684	21,000	36,540	34,930	35,700
5 Trash	27,000	33,924	28,612	31,162	31,660	31,660
6 Haz Mat Disposal	2,450	1,315	2,050	2,050	2,050	2,050
7 Water - Lopez	108,000	105,895	108,683	108,629	111,478	105,995
8 Water/Sewer - Avila	12,600	20,555	15,122	15,603	16,565	16,565
9 Budget Transfer	15,000	-	-	-	-	-
10 Total Utilities	\$ 229,730	\$ 228,957	\$ 207,704	\$ 227,781	\$ 229,795	\$ 225,082

(Exhibit 1J)

	Last Year 2010/11		Current Year 2011/12		2012/13	2012/13
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
General & Administrative						
11 Advertising & Promotion	\$ 2,000	\$ 585	\$ 2,781	\$ 2,781	\$ 2,781	\$ 2,781
12 Travel, Meals, Lodging	9,000	9,609	8,046	8,108	8,108	8,108
13 Education/Training	7,200	8,997	9,687	11,867	9,445	9,445
14 Dues & Subscriptions	5,600	7,977	2,313	5,539	5,965	5,965
15 Legal Advertising	600	392	547	547	547	547
16 Cash (Over) / Short	-	-	-	-	-	-
17 Bank Charges/Merchant Fees	300	3,815	4,800	1,800	1,800	1,800
18 Bad Debts/Returned Checks	-	165	1,380	10,305	1,080	1,080
19 Consultants	7,675	9,551	16,565	16,269	16,565	16,565
20 Legislative Advocacy	-	18,000	4,500	4,500	1,500	1,500
21 Computers & Equipment	-	-	3,000	3,500	3,000	3,000
22 Parking Enforcement	2,400	-	4,000	6,700	6,700	6,700
23 Legal Fees	25,000	42,772	30,000	30,000	30,000	30,000
24 Audits	5,040	4,461	5,340	5,340	6,420	6,420
25 Tax Collection Fees	64,000	68,102	65,000	62,700	65,000	65,000
26 Treasurer Fees	16,800	16,301	15,000	15,000	15,000	15,000
27 Permits	2,100	3,357	2,725	4,905	5,518	5,518
28 Elections	65,000	39,357	-	-	65,000	65,000
29 Property Insurance	108,000	105,209	84,000	80,880	86,520	86,520
30 Cities Redevelopment	67,500	54,327	32,400	32,400	32,400	32,400
31 Bonds	600	466	600	480	540	540
32 LAFCO Fees	9,900	13,087	8,520	8,460	8,520	8,520
33 Board Discretionary Fund	3,000	1,339	1,500	1,500	1,500	1,500
34 Harbor Mgr. Discretionary Fund	900	423	300	300	300	300
35 Budget Contingency Fund	45,750	2,625	12,240	-	12,630	12,615
36 Budget Transfer	(36,000)	-	-	-	-	-
37 Total General & Administrative	\$ 412,365	\$ 410,917	\$ 315,244	\$ 313,880	\$ 386,839	\$ 386,823

Exhibit 2A

Major Maintenance Costs							
Description	12/13 Priority	2012/13	2013/14	2014/15	2015/16	2016/17	Notes
1 Avila Shower	1	\$ 20,000	\$ -	\$ -	\$ -	\$ -	
2 Backhoe Maintenance							Added \$2,500 to O&M for maintenance
2 Bathymetry		-	7,500	5,000	5,000	5,000	
3 Boom Truck	1	10,000				10,000	
4 CG Decking	1	5,000					Repair & Replace
5 <i>Reserve Use</i>		(5,000)					Coastal Gateway Reserve
6 CG Pedestrian Access		-	5,000				North end through planter
7 <i>Reserve Use</i>		-	(5,000)				Coastal Gateway Reserve
8 Diesel Components	1	15,525					
9 <i>Grant</i>	1	(15,525)					Joint Cable Fisheries Grant
10 Drainage Gutters		-	7,500				Coastal Gateway- Extend Drainage 10'-15' feet
11 <i>Reserve Use</i>		-	(7,500)				Coastal Gateway Reserve
12 Dredging Pump	1	15,000	15,000	15,000	15,000	15,000	
13 <i>Reserve Use</i>		(15,000)					
14 Dredging Permitting	1	20,000	-	-	-	-	5 year dredge permit renewal
15 Harbor Patrol Landing		20,000	-	-	-	-	
16 <i>Grant</i>		(20,000)					
17 Harford Pier	1	40,000	40,000	40,000	40,000	40,000	Pier lumber
18 LCM Repairs	1	35,000	35,000	35,000	35,000	35,000	
19 <i>Reserve Use</i>		(35,000)					
20 Pier Hoists		-	5,000	-	5,000	-	
21 Repave Parking Lots		-	17,500	5,000	5,000	5,000	Re-seal Parking Lot every 5 years (2013/14)
22 <i>Reserve Use</i>		-	(5,300)	-	-	-	
23 Water Systems	1	10,000	10,000	10,000	10,000	10,000	Underneath the Pier/Replace while repairing Terminus
24 Total		\$ 100,000	\$ 124,700	\$ 110,000	\$ 115,000	\$ 120,000	

Exhibit 2B

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

Description	12/13 Priority	2012/13	2013/14	2014/15	2015/16	2016/17	Notes
1 Avila Amphitheater		\$ -	\$ 5,000	\$ -	\$ -	\$ -	
2 Boat I Engine	1	11,000		-	-	-	
3 Diesel Generator	1	20,000					
4 Grant		(20,000)					
5 Dredge Hose		-	-	20,000			Replace Hose every four years
6 Fire Systems	1	30,000	-	-	-	-	
7 Harbor Terrace	1	30,000	50,000				
8 Harbor Office Remodel	1	50,000		-	-	-	
9 Reserve Use		(45,000)					
10 Hoist #1 Replacement	1	65,500	-	-	20,000	-	
11 Grant		(65,500)					
12 Ice Machine		-	-	-	20,000	-	
13 Lighthouse Caretakers'	1	15,000					
14 Reserve Use	1	(15,000)					
15 Parking Machine	1	15,000					
16 Harford Pier & Canopy	1	30,000	30,000	30,000	30,000	30,000	P/E
17 Grant		(30,000)					
18 Harford Pier & Canopy	1	642,000	1,500,000	1,500,000	-	-	
19 Grant		(642,000)					
20 Mobile Hoist Pier - CEQA	1	10,865					
21 Grant		(10,865)					Joint Cable Fisheries Grant
22 Radio Upgrade	1	5,700					
23 Grant		(4,600)					Diablo Grant
24 Replace Backhoe			120,000				Replace after 25 years
25 Reserve Use							
26 Replace Ford Escape		-	25,000		-	-	
27 Replace Rescue I		-	-	25,000	-	-	
28 Sewer System	1	25,000	25,000	25,000	25,000	25,000	2012/13 Lift Station #2, submersible pumps, computer monitoring system
29 Sewer Treatment Plant	1	50,000	50,000	50,000	50,000	50,000	
30 Reserve Use		(40,000)	-	-	-	-	
31 Replace Trash Truck		-	-	25,000	-	-	
32 Wood Chipper	1	7,500	-	-	-	-	Save \$5,000 per year in dumping fees, offset increase in tipping fees
33 Utility Replacement		-	-	-	50,000		
34 Reserve Use		-	-	-	(50,000)		
35 Website		-	10,000	-			
36 Total		\$ 134,600	\$ 1,815,000	\$ 1,675,000	\$ 145,000	\$ 105,000	

Exhibit 2C

One-Time Costs & Other than Annual Operating Costs (Included in Operating Budget)

	Description	12/13 Priority	2012/13	2013/14	2014/15	2015/16	2016/17	Notes
1	Elections	1	\$ 65,000	\$ -	\$ 70,000	\$ -	\$ 70,000	Budgeted with Elections - General & Administrative
2	<i>Reserve Use</i>		<i>(30,000)</i>		<i>(30,000)</i>		<i>(30,000)</i>	
3	Dewatering Pump	1	3,000					Budgeted with Harbor Patrol Supplies
4	Webcam	1	2,000					Budgeted with Electronic Equipment - Operations & Maintenance
5	Backhoe Maintenance	1	2,500	2,500	2,500	2,500	2,500	Budgeted with Vehicles and Equipment - Operations & Maintenance
6	EPIRB's	1	1,500					Budgeted with Patrol Boats - Operations & Maintenance
7	Handrail Maintenance	1	2,500	2,500	2,500	2,500	2,500	Budgeted with Piers - Operations & Maintenance
8	Pier Restriping	1	3,000					Budgeted with Piers - Operations & Maintenance
9	Playground Equipment	1	1,000	1,700	1,000	1,700	1,000	Budgeted with Beaches - Operations & Maintenance
10	Bathymetry	1	2,500					Budgeted with Dredge - Operations & Maintenance
11	Maintenance Permitting	1	1,500					Budgeted with Permits - General & Administrative, Every 5 years
12	Total		\$ 54,500	\$ 6,700	\$ 46,000	\$ 6,700	\$ 46,000	

Exhibit 3

Specified Reserve Funding & (Use)									
Description	Priority	2011/12 Projected Balance	2012/13	2013/14	2014/15	2015/16	2016/17	2012/13 Budget Balance	Reserve Balance at 2016/17
1 Avila Pier		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Building Improvement		45,000	(45,000)	20,000	20,000	20,000	20,000	-	80,000
3 Coastal Gateway		20,800	(5,000)	(12,500)	37,000	37,000	37,000	15,800	114,300
4 Computers		12,300		2,500	2,500	2,500	-	12,300	19,800
5 Crane		23,000		25,000	25,000	25,000	25,000	23,000	123,000
6 Dredge				15,000	15,000	15,000	15,000	-	60,000
7 Elections		30,000	(30,000)	30,000	(30,000)	30,000	(30,000)	-	-
8 Equipment		26,500	(15,000)	10,000	10,000	10,000	10,000	11,500	51,500
9 Facilities		10,000		10,000	10,000	10,000	10,000	10,000	50,000
10 Hoists		12,000						12,000	12,000
11 Insurance		20,300						20,300	20,300
12 LCM Replacement		143,600	(35,000)	40,300	40,300	40,300	40,300	108,600	269,800
13 Lighthouse Facility		15,400	(15,000)					400	400
14 Other Post Emp. Benefits		69,000		64,000	64,000	64,000	64,000	69,000	325,000
15 Parking/Road Imp.		5,300	-	(5,300)	-	-	-	5,300	-
16 Pier Improvements		3,300						3,300	3,300
17 Replace Backhoe		-		30,000	30,000	30,000	30,000	-	120,000
18 Safety Equipment		12,000						12,000	12,000
19 Utility Replacement		35,000		7,500	7,500	(50,000)	7,500	35,000	7,500
20 Vehicle Replacement		500		5,000	5,000	5,000	5,000	500	20,500
21 Warehouse Restoration		-		-	-	-	-	-	-
22 Waste Treatment Plant		40,000	(40,000)	15,000	15,000	15,000	15,000	-	60,000
23 Total		\$ 524,000	\$ (185,000)	\$ 256,500	\$ 251,300	\$ 253,800	\$ 248,800	\$ 339,000	\$ 1,349,400
24 Total Funding			\$ -	\$ 274,300	\$ 281,300	\$ 303,800	\$ 278,800		
25 Total Use			\$ (185,000)	\$ (17,800)	\$ (30,000)	\$ (50,000)	\$ (30,000)		

FISCAL YEAR 2012/13 STAFFING AUTHORIZATION

	<u>FY 2011/12</u>	<u>FY 2012/13</u>
Administration		
Harbor Manager	1	1
Business Department		
Business Manager	1	1
Accountant	1	1
Administrative Analyst	1	1
Support Services Coordinator	1	1
Administrative Secretary	1	1
Bookkeeper (30 hours per week)	60%	75%
Facilities Department		
Facilities Manager	1	1
Planner/Analyst	1	1
Facilities Supervisor	1	1
Heavy Construction Leadworker	1	1
Utility Crew Leadworker	0	1
Port Maintenance Worker II	6	5
Port Maintenance Worker I	1	1
Mooring Crew Workleader	1	1
Port Maintenance Worker II Deckhand	1	1
Harbor Patrol Department		
Chief Harbor Patrol Officer	1	1
Harbor Patrol Officer	5	5
Temporary Seasonal Workers (April 1-September 30)		
Temporary Port Maintenance Worker	1	1
Lifeguards	15	15
TOTAL STAFFING	<u>41.6</u>	<u>41.75</u>

*Funding reflects two staffing vacancies, in the Harbor Patrol and one in the Facilities Departments. Authorization of positions remains but cannot be filled until a funding source is identified.



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 26, 2012

RESOLUTION 12-12

**ADOPTING A FINAL BUDGET
FOR THE FISCAL YEAR 2012-13**

WHEREAS, on the 24th day of April, 2012 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, 2012; and

WHEREAS, notice of the adoption of said Preliminary Budget has heretofore been given as required by law, that on the 26th day of June 2012, 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 2012-13; and

WHEREAS, upon conclusion of the Public Hearing conducted on the 26th day of June 2012, for the purpose of adopting a final budget, the Board of Harbor Commissioners adopted said budget; and

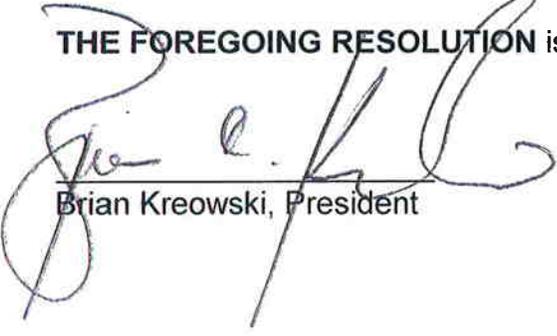
NOW THEREFORE, BE IT RESOLVED, by the Board of Harbor Commissioners of the Port San Luis Harbor District, County of San Luis Obispo, State of California having duly considered the same, do hereby declare and adopt the following:

1. That the Final Budget of said Harbor District for the fiscal year 2012-13, 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 \$5,217,700 are funded by \$4,203,200 operating and non-operating revenue sources, \$185,000 in prior year specified reserves, \$21,000 in operating reserves (unassigned reserves) and \$808,500 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, 2012 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:

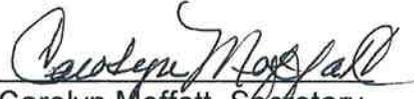
AYES: 4 NOES: 1 ABSENT: 0 ABSTAIN: 0

THE FOREGOING RESOLUTION is hereby adopted this 26th day of June 2012.



Brian Kreowski, President

Attest:



Carolyn Moffatt, Secretary