

**Port San Luis Harbor District**  
**2013/14 Final Budget**  
**Rounded to Nearest Hundred**

	Last Year 2011/12		Current Year 2012/13		Preliminary 2013/14 Budget	Final 2013/14 Budget
	Budget	Actual	Budget	Projected		
<b>REVENUES</b>						
1 Service Revenue (Exhibit 1A) <i>(Avila Parking, Location Fees, Citations)</i>	\$ 281,000	\$ 302,800	\$ 274,400	\$ 362,200	\$ 310,900	\$ 326,700
2 Mooring Revenue (Exhibit 1B) <i>(Moorage Fees, Equipment Sales, Skiff Space, Exclusive of Labor and O&amp;M)</i>	159,000	129,000	133,000	118,300	122,100	122,100
3 Leases & Licenses (Exhibit 1C) <i>(Leases, Licenses, RVs, Utility Reimbursement)</i>	1,039,400	1,092,000	1,048,200	1,111,200	1,093,800	1,090,300
4 Diesel Sales (Exhibit 1D) <i>(Exclusive of Labor, O&amp;M and Permits)</i>	10,000	17,300	27,600	19,500	24,800	19,500
5 Total Operating Revenue	1,489,400	1,541,100	1,483,200	1,611,200	1,551,600	1,558,600
6a Non-Operating Revenue/(Expenditure) (Exhibit 1E) <i>(Property Tax, Interest)</i>	2,727,000	2,752,000	2,720,000	2,912,800	2,756,300	2,756,300
6b Tax Revenue Anticipation Note (TRAN)				1,116,400		
7 REVENUES	\$ 4,216,400	\$ 4,293,100	\$ 4,203,200	\$ 5,640,400	\$ 4,307,900	\$ 4,314,900
<b>EXPENDITURES</b>						
8 Salaries/Wages/Benefits (Exhibit 1F) CalPERS Side Fund Payment (Side Fund)	\$ 2,741,600	\$ 2,779,200	\$ 2,675,000	\$ 2,658,800	\$ 2,737,500	\$ 2,737,500
9 Supplies (Exhibit 1G)	90,600	90,300	98,500	101,900	101,900	101,900
10 Operations & Maintenance (Exhibit 1H) 11 <i>Less: Prior year reserve use</i>	198,200	172,300	217,600	236,500	249,700	249,700
12 Utilities (Exhibit 1I)	410,700	394,100	404,300	404,300	412,600	369,100
13 General & Administrative (Exhibit 1J)	489,200	498,900	540,100	561,800	483,900	483,900
14 Budget Contingency	45,100		84,100	-	86,200	86,200
15 <i>Less: Prior year reserve use</i>	(3,000)		(30,000)	(30,000)	(20,300)	(20,300)
16 OPERATING EXPENDITURES	\$ 3,972,400	\$ 3,934,800	\$ 3,989,600	\$ 5,049,700	\$ 4,051,500	\$ 4,008,000
<b>NET INCOME BEFORE MAJOR MAINTENANCE &amp; CAPITAL PROJECTS</b>						
17	\$ 244,000	\$ 358,300	\$ 213,600	\$ 590,700	\$ 256,400	\$ 306,900
<b>MAJOR MAINTENANCE AND CAPITAL PROJECTS</b>						
18 Major Maintenance Expense (Exhibit 1K)	102,500	79,800	190,500	340,800	147,500	164,500
19 <i>Less: Grants</i>	(20,000)	(40,500)	(35,500)	(170,600)	-	-
20 <i>Prior year reserve use</i>	(40,000)	-	(55,000)	(5,000)	(86,100)	(97,600)
21 Capital Project Outlay (Exhibit 1L)	443,500	1,118,400	1,007,600	840,200	900,000	1,118,400
22 <i>Less: Grants</i>	(147,000)	(833,500)	(773,000)	(686,800)	(405,000)	(501,000)
23 <i>Prior year reserve use</i>	(104,000)	-	(100,000)	(10,000)	(345,000)	(467,400)
24 MAJOR MAINTENANCE AND CAPITAL PROJECTS	\$ 235,000	\$ 324,200	\$ 234,600	\$ 308,600	\$ 211,400	\$ 216,900
<b>REVENUES less EXPENDITURES (not including same year reserve funding)</b>						
25	\$ 9,000	\$ 34,100	\$ (21,000)	\$ 282,100	\$ 45,000	\$ 90,000
26 Same Year Reserve Funding	\$ (30,000)	\$ (36,200)	\$ -	\$ (474,900)	\$ (45,000)	\$ (90,000)
27 Funding/(funded by) operating reserve	\$ (21,000)	\$ (2,100)	\$ (21,000)	\$ (192,800)	\$ -	\$ -

27 2012/13 Projected Operating Reserve Use approved by Harbor Commission includes \$150K Harbor Terrace, \$27K Election Overage, \$21K Budget. Due to budgetary savings a portion of the \$4K operating reserve use is not necessary.

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

## (Exhibit 1A)

	Last Year 2011/12		Current Year 2012/13		2013/14	2013/14
	Budget	Actual	Budget	Projected	Preliminary	Final
	Budget	Actual	Budget	Projected	Budget	Budget
<b>Service Revenue</b>						
1 Administration	\$ 5,000	\$ 9,600	\$ 5,000	\$ 31,600	\$ 10,000	\$ 10,000
2 Location Fees	-	-	-	8,600	-	-
3 Citations	24,000	18,400	13,000	18,000	18,000	18,000
4 Facilities Labor & Equipment	-	3,600	1,000	1,000	1,000	1,000
5 Avila Parking	187,000	268,800	237,000	290,000	274,200	290,000
6 Harbor Patrol & Lifeguards	-	2,400	3,400	13,000	7,700	7,700
7 Pier Parking	15,000	-	15,000	-	-	-
8 Budget Transfer	50,000	-	-	-	-	-
9 <b>Total Service Revenue</b>	<b>\$ 281,000</b>	<b>\$ 302,800</b>	<b>\$ 274,400</b>	<b>\$ 362,200</b>	<b>\$ 310,900</b>	<b>\$ 326,700</b>

1 ●Administration Revenue 2012/13 Projection includes \$6,000 for Lease Assignments.

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

## (Exhibit 1B)

	Last Year 2011/12		Current Year 2012/13		2013/14	2013/14
	Budget	Actual	Budget	Projected	Preliminary	Final
	Budget	Actual	Budget	Projected	Budget	Budget
<b>Mooring Revenue</b>						
10 Anchorage Fees	\$ 4,000	\$ 100	\$ 100	\$ 1,700	\$ 1,800	\$ 1,800
11 Work Dock Rental Fee	2,000	1,300	700	1,200	1,200	1,200
12 Equipment Rental- Moorings	22,000	22,900	22,600	19,900	19,900	19,900
13 Mooring Operations (Net)	118,000	109,100	96,700	93,300	97,000	97,000
14 Fisherman's Discount	-	(10,700)	-	(10,700)	(10,700)	(10,700)
15 Mooring Equipment Sales	30,000	30,600	27,000	31,900	31,900	31,900
16 Mooring Equipment COGS	(17,000)	(24,300)	(14,100)	(19,000)	(19,000)	(19,000)
17 <b>Net Mooring Revenue</b>	<b>\$ 159,000</b>	<b>\$ 129,000</b>	<b>\$ 133,000</b>	<b>\$ 118,300</b>	<b>\$ 122,100</b>	<b>\$ 122,100</b>

10 ●Budgeted increase due to increase in fees by CPI.  
&

17 ●Projected and budgeted mooring revenues are below 2012/13 Budget and 2011/12 Actual due to negative economic conditions. Increase in rates expected to increase Mooring Revenue in 2013/14.

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

## (Exhibit 1C)

	Last Year 2011/12		Current Year 2012/13		2013/14	2013/14
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
<b>Leases &amp; Licenses Revenue</b>						
1 Harbor Terrace- Trailer Park	\$ 20,000	\$ 22,500	\$ 21,200	\$ 16,700	\$ 2,700	\$ 2,700
2 Commissions- Laundry	3,300	4,000	3,300	4,000	4,000	4,000
3 Coastal Gateway Room Rental	2,400	2,700	2,200	2,200	2,200	2,200
4 Coin Showers	10,000	10,000	10,400	10,400	10,400	10,400
5 Harford Land Area- Leases	103,000	119,500	134,100	124,700	125,200	125,200
6 Harford Land Area- Licenses	7,000	-	-	-	-	-
7 Piers-Leases	229,000	285,600	278,100	256,900	243,600	243,600
8 Piers- Licenses	10,000	12,200	8,100	9,100	9,100	9,100
9 Beaches-Leases	8,600	8,600	8,600	8,600	8,600	8,600
10 Beaches- Licenses	10,000	7,100	9,400	8,100	12,100	12,100
11 Boat & Gear Storage	40,000	47,200	50,500	43,500	45,200	45,200
12 Boat Washdown	800	1,200	800	800	800	800
13 Coin Hoist- Harford Pier	3,000	4,200	4,000	3,500	4,100	4,100
14 RVs- Babe Lane	161,300	137,200	126,600	148,200	148,200	148,200
15 RVs- Other than Babe Lane	385,000	386,100	350,900	423,800	423,800	423,800
16 Utilities Reimbursement	46,000	40,500	40,000	48,000	52,100	48,600
17 Miscellaneous Operating Income	-	3,400	-	2,700	1,700	1,700
<b>18 Total Leases &amp; Licenses Revenue</b>	<b>\$ 1,039,400</b>	<b>\$ 1,092,000</b>	<b>\$ 1,048,200</b>	<b>\$ 1,111,200</b>	<b>\$ 1,093,800</b>	<b>\$ 1,090,300</b>

1 ●Harbor Terrace-Trailer Park Preliminary Budget includes expected revenue for July & August. The Trailer Park is expected to close by September.

5 ●Increase due to expected increase in rents associated with CPI.

7 ●Piers-Lease revenue expected to decrease due to Pete's Pierside Café closure. New tenant expected to open in summer of 2014.

10 ●Beaches-Licenses revenue expected to increase due to the addition of two surf camp licenses.

11 ●Increase due to fee increase associated with CPI.

13 ●Coin Hoist- Harford Pier budgeted revenue above 2012/13 due to the replacement of one of the Hoists along with an increased charge.

16 ●Decreased Final Budget estimate due to lower water expenses.

17 ●Primarily Wharfage Fees.

## (Exhibit 1D)

	Last Year 2011/12		Current Year 2012/13		2013/14	2013/14
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
<b>Diesel Sales Revenue</b>						
19 Diesel Sales	\$ 135,000	\$ 226,100	\$ 275,400	\$ 150,000	\$ 179,900	\$ 150,000
20 Diesel Cost of Sales	(125,000)	(208,800)	(247,800)	(130,500)	(155,100)	(130,500)
<b>21 Net Diesel Sales Revenue</b>	<b>\$ 10,000</b>	<b>17,300</b>	<b>27,600</b>	<b>\$ 19,500</b>	<b>\$ 24,800</b>	<b>\$ 19,500</b>

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

(Exhibit 1E)

	Last Year 2011/12		Current Year 2012/13		2013/14	2013/14
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
<b><u>Non-Operating Revenue</u></b>						
1 Interest Income	25,000	\$ 22,837	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
2 Finance Charge Income	2,000	3,692	2,000	3,500	3,500	3,500
3 Tax Proceeds	2,700,000	2,712,469	2,700,000	2,804,800	2,734,800	2,734,800
4 Other Financing Sources	-	13,289	-	1,202,900	-	-
5 Misc. Non-Operating Income	-	(337)	-	-	-	-
<b>6 Total Non-Operating Revenue</b>	<b>\$ 2,727,000</b>	<b>\$ 2,751,950</b>	<b>\$ 2,720,000</b>	<b>\$ 4,029,200</b>	<b>\$ 2,756,300</b>	<b>\$ 2,756,300</b>

3 • Tax proceeds are estimated to increase by 1.3%

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

## (Exhibit 1F)

	Last Year 2011/12		Current Year 2012/13		2013/14	2013/14
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
<b>Salaries/Wages/Benefits</b>						
1 Wages - Commissioners	\$ 27,600	\$ 27,200	\$ 27,600	\$ 27,600	\$ 27,600	\$ 27,600
2 Wages - Employees	1,610,700	1,615,400	1,549,300	1,547,500	1,564,100	1,594,200
3 Health Insurance	333,000	309,700	349,200	335,700	350,400	357,200
4 Workers Compensation	137,800	134,300	117,700	117,700	99,500	89,800
5 Payroll Taxes	127,100	123,800	116,600	116,600	118,000	120,300
6 Pension Costs	415,900	410,400	410,200	350,000	244,600	231,900
7 Recruitment	5,000	4,600	2,600	10,000	2,600	2,600
8 Misc. Employee Benefits	5,000	6,900	6,000	6,000	6,000	6,700
9 Unemployment Self Insurance	5,000	15,800	3,500	13,100	3,500	3,500
10 Contract Labor	24,000	18,500	12,900	31,300	30,400	12,900
11 Contract Security	70,000	75,700	73,100	75,200	82,700	82,700
12 Compensated Absence	-	11,800	-	-	-	-
13 Other Post Employment Benefits	6,000	25,100	6,300	28,100	28,100	28,100
14 TRAN Payment to County	-	-	-	-	180,000	180,000
15 Budget Transfer	(25,500)	-	-	-	-	-
16 <b>Total Salaries/Wages/Benefits</b>	<b>\$ 2,741,600</b>	<b>\$ 2,779,200</b>	<b>\$ 2,675,000</b>	<b>\$ 2,658,800</b>	<b>\$ 2,737,500</b>	<b>\$ 2,737,500</b>

2 • Updated based on SEIU negotiations and transferred temporary maintenance worker from Contract Labor (line 10) to this line.

3 • Health Insurance costs expected to increase 5% starting January 1, 2014

4 • Workers' Compensation modifier decreased from 189% to 147%

10 • Includes CMC Labor

14 • Tax Revenue Anticipation Note (TRAN) payment to County for the refinancing of the CalPERS pension side-fund is a non-operating item, but shown here for comparison purposes.

## (Exhibit 1G)

	Last Year 2011/12		Current Year 2012/13		2013/14	2013/14
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
<b>Supplies</b>						
17 Office	\$ 20,000	\$ 25,400	\$ 20,000	\$ 22,200	\$ 22,200	\$ 22,200
18 Shop	7,300	3,000	7,900	12,000	12,000	12,000
19 RV Camping	4,300	2,100	3,700	-	-	-
20 Sanitation	34,000	30,700	34,000	37,800	37,800	37,800
21 Harbor Patrol/Lifeguards	7,000	7,900	10,600	10,600	10,600	10,600
22 Mooring	5,000	8,000	6,800	6,800	6,800	6,800
23 Dredge	6,000	900	6,000	3,000	3,000	3,000
24 Clothing/Equipment	8,000	12,300	9,500	9,500	9,500	9,500
25 Budget Transfer	(1,000)	-	-	-	-	-
26 <b>Total Supplies</b>	<b>\$ 90,600</b>	<b>\$ 90,300</b>	<b>\$ 98,500</b>	<b>\$ 101,900</b>	<b>\$ 101,900</b>	<b>\$ 101,900</b>

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

(Exhibit 1H)

	Last Year 2011/12		Current Year 2012/13		2013/14	2013/14
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
<b>Operations &amp; Maintenance</b>						
1 Building/Facility	\$ 22,500	\$ 23,100	\$ 29,900	\$ 22,800	\$ 23,000	\$ 23,000
2 Vandalism	2,700	1,800	2,700	2,000	2,000	2,000
3 Office machines	900	900	-	-	-	-
4 Dredge	2,700	100	7,500	6,300	6,300	6,300
5 Electronic Equipment	1,800	1,000	4,100	4,100	4,100	4,100
6 Vehicles & Equipment	13,500	13,700	18,700	18,700	18,700	18,700
7 Crane	2,700	500	2,700	2,700	2,700	2,700
8 Coastal Gateway Costs	1,800	4,800	1,700	3,500	3,500	3,500
9 Patrol Boats	7,200	11,400	12,700	12,700	18,000	18,000
10 LCM	3,600	1,600	3,600	2,000	2,000	2,000
11 Boatyard Maintenance	-	-	-	800	800	800
12 Camp Host	3,600	1,400	3,600	2,000	2,000	2,000
13 Water Taxi Host	-	-	-	6,000	3,400	3,400
14 Signs	2,700	2,400	5,200	5,200	5,200	5,200
15 Road/Revetment	9,000	900	9,000	9,000	9,000	9,000
16 General Maintenance	6,800	5,000	8,400	11,700	16,000	16,000
17 Trailer Park	900	3,800	-	4,300	-	-
18 Sport Launch	1,800	600	1,800	1,000	1,000	1,000
19 Beaches	6,300	8,400	6,300	10,000	10,000	10,000
20 Public Hoist	4,500	700	4,500	2,000	2,000	2,000
21 Tools	3,600	4,200	3,600	3,600	3,600	3,600
22 Fuel	35,000	46,500	40,000	50,500	50,500	50,500
23 Piers	12,600	14,000	18,100	18,100	18,100	18,100
24 Ice/Diesel Facility	900	7,200	6,200	5,900	6,200	6,200
25 Lighthouse	1,800	1,200	1,800	1,200	1,200	1,200
26 Water & Sewer System	4,500	11,100	12,300	12,300	22,300	22,300
27 Storm Water	4,500	300	3,500	2,000	2,000	2,000
28 Fire Protection	4,100	2,900	2,500	8,600	8,600	8,600
29 Dock & Landing	7,200	2,800	7,200	7,200	7,200	7,200
31 Memorial Plaque Program				300	300	300
32 Budget Transfer	29,000	-	-	-	-	-
<b>33 Total Operations &amp; Maintenance</b>	<b>\$ 198,200</b>	<b>\$ 172,300</b>	<b>\$ 217,600</b>	<b>\$ 236,500</b>	<b>\$ 249,700</b>	<b>\$ 249,700</b>

9 • Combined Major Maintenance Costs with regular maintenance cost. 2012/13 Budget included \$11K in Major Maintenance for a total of \$23,700. Reduced overall budget by \$5,700.

16 • General Maintenance and Trailer Park have been consolidated into one line item due to approved closure of trailer park.

26 • Combined Major Maintenance Costs with regular maintenance cost. 2012/13 Budget included \$10K in Major Maintenance for a total of \$22,300.

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

## (Exhibit 1I)

	Last Year 2011/12		Current Year 2012/13		2013/14	2013/14
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
<b>Utilities</b>						
1 Electricity	\$ 51,500	\$ 47,800	\$ 48,000	\$ 52,800	\$ 52,800	\$ 52,800
2 Telephone/Communications	21,000	22,000	24,600	22,700	18,700	18,700
3 Gas	2,000	2,200	2,500	2,300	2,400	2,400
4 Sewer	30,000	43,900	51,000	54,200	54,600	54,600
5 Trash	46,000	50,000	50,900	45,100	50,800	50,800
6 Haz Mat Disposal	6,000	2,800	6,000	4,000	4,000	4,000
7 Water - Lopez	202,200	202,200	197,200	197,200	203,100	159,600
8 Water/Sewer - Avila	22,000	23,200	24,100	26,000	26,200	26,200
9 Budget Transfer	30,000	-	-	-	-	-
<b>10 Total Utilities</b>	<b>\$ 410,700</b>	<b>\$ 394,100</b>	<b>\$ 404,300</b>	<b>\$ 404,300</b>	<b>\$ 412,600</b>	<b>\$ 369,100</b>

## (Exhibit 1J)

	Last Year 2011/12		Current Year 2012/13		2013/14	2013/14
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
<b>General &amp; Administrative</b>						
11 Advertising & Promotion	\$ 5,000	\$ 1,300	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
12 Travel, Meals, Lodging	13,000	15,400	13,100	13,100	13,100	13,100
13 Education/Training	12,000	14,500	11,700	11,700	12,900	12,900
14 Dues & Subscriptions	3,800	9,800	9,800	9,800	11,000	11,000
15 Legal Advertising	1,000	2,400	1,000	2,400	2,400	2,400
16 Cash (Over) / Short	-	(100)	-	-	-	-
17 Capital Lease Payment - Principal	-	400	-	2,100	2,300	2,300
18 Capital Lease Payment - Interest	-	200	-	900	800	800
19 Bank Charges/Merchant Fees	8,000	11,100	12,000	11,400	11,400	11,400
20 Bad Debts/Returned Checks	38,850	40,900	7,200	7,200	7,200	7,200
21 Consultants	28,000	23,800	28,000	28,000	29,100	29,100
22 Legislative Advocacy	7,500	7,500	2,500	8,400	8,400	8,400
23 Computers & Equipment	3,000	3,600	3,000	7,000	7,000	7,000
24 Parking Enforcement	4,000	7,000	6,700	7,800	7,800	7,800
25 Legal Fees	50,000	69,200	50,000	50,000	60,000	60,000
26 Audits	8,900	8,800	10,700	9,200	9,500	9,500
27 Tax Collection Fees	65,000	62,100	65,000	65,000	65,000	65,000
28 Treasurer Fees	25,000	23,300	25,000	25,000	25,000	25,000
29 Permits	4,000	5,600	8,100	8,100	6,600	6,600
30 Elections	-	-	65,000	91,900	-	-
31 Property Insurance	140,000	133,800	144,200	144,200	151,400	151,400
32 Cities Redevelopment	54,000	40,800	54,000	36,500	30,000	30,000
33 Bonds	1,000	900	900	900	800	800
34 LAFCO Fees	14,200	14,100	14,200	13,200	14,200	14,200
35 Board Discretionary Fund	2,500	2,000	2,500	2,500	2,500	2,500
36 Harbor Mgr. Discretionary Fund	500	500	500	500	500	500
37 Budget Contingency Fund	45,050	-	84,100	-	86,200	86,200
<b>38 Total General &amp; Administrative</b>	<b>\$ 534,300</b>	<b>\$ 498,900</b>	<b>\$ 624,200</b>	<b>\$ 561,800</b>	<b>\$ 570,100</b>	<b>\$ 570,100</b>

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

(Exhibit 1K)

	Last Year 2011/12		Current Year 2012/13		2013/14	2013/14
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
<b>Major Maintenance/ Special Projects</b>						
1 Abandoned Vessel	\$ -	\$ 3,666	\$ -	\$ 110,000	\$ -	\$ -
2 Avila Shower	-	-	20,000	20,000	-	-
3 Backhoe Maintenance	7,500	7,550	-	-	-	-
4 Bathymetry	5,000	4,337	-	-	-	-
5 Boom Truck	-	-	10,000	10,000	-	-
6 Coastal Gateway	-	-	5,000	5,000	12,500	12,500
7 Diesel Components	-	-	15,525	14,089	-	-
8 Dredge Pump	15,000	7,915	15,000	15,000	-	-
9 Dredging Permitting	-	-	20,000	8,500	-	17,000
10 Harbor Patrol Landing	20,000	-	20,000	-	20,000	20,000
11 Mooring Costs/ LCM	35,000	44,451	35,000	39,089	40,000	40,000
12 Pier Hoist	5,000	-	-	12,200	-	-
13 Pier Maintenance	-	-	40,000	46,900	50,000	50,000
14 Parking Management	-	-	-	50,000	-	-
15 Repave Parking Lots	5,000	-	-	-	25,000	25,000
16 Signage	2,500	-	-	-	-	-
17 Water Systems	7,500	11,870	10,000	10,000	-	-
18 Budget Transfer	-	-	-	-	-	-
19 <b>Special Projects</b>	<b>\$ 102,500</b>	<b>\$ 79,789</b>	<b>\$ 190,525</b>	<b>\$ 340,778</b>	<b>\$ 147,500</b>	<b>\$ 164,500</b>
20 Reserve Funding	\$ (40,000)	\$ -	\$ (55,000)	\$ (5,000)	\$ (86,100)	\$ (97,600)
21 Funding from Same Year Operations	(42,500)	(39,274)	(100,000)	(165,178)	(61,400)	(66,900)
22 Grant Funding	(20,000)	(40,515)	(35,525)	(170,600)	-	-
23 <b>Total Funding</b>	<b>\$ (102,500)</b>	<b>\$ (79,789)</b>	<b>\$ (190,525)</b>	<b>\$ (340,778)</b>	<b>\$ (147,500)</b>	<b>\$ (164,500)</b>

(Exhibit 1L)

	Last Year 2011/12		Current Year 2012/13		2013/14	2013/14
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
<b>Capital Project Outlay</b>						
24 Avaya Phone System	\$ -	\$ 13,289	\$ -	\$ -	\$ -	\$ -
25 Boat 1 Harbor Patrol	-	-	11,000	-	-	-
26 Channel Markers	-	-	-	-	30,000	30,000
27 Copy Machine	-	-	-	-	10,000	10,000
28 Diesel Generator	-	-	20,000	-	-	-
29 Dredging Pump	-	-	-	-	65,000	65,000
30 Fire Systems	25,000	17,642	30,000	-	30,000	30,000
31 Gear Storage	-	35,748	-	-	-	-
32 Harbor Terrace	20,000	15,082	30,000	30,000	-	-
33 Harbor Office Remodel/HVAC	38,000	26,500	50,000	3,000	35,000	35,000
34 Hoist #1 Replacement	12,000	-	65,500	65,500	-	-
35 Lighthouse Caretaker's Roof	1,000	-	15,000	-	15,000	15,000
36 Lighthouse Road	-	24,034	-	-	-	-
37 Lighthouse Vehicles	-	74,399	-	-	-	-
38 Lighthouse Restoration	-	521,508	-	230,000	-	-
39 Parking Machine	15,000	-	15,000	15,400	-	-
40 Pier Lumber	40,000	37,203	-	-	-	-
41 Harford Pier & Canopy	200,000	253,138	672,000	372,000	300,000	300,000
42 Mobile Hoist Pier	-	-	10,865	10,900	150,000	150,000
43 Olde Port Beach Restrooms	-	-	-	30,000	-	156,900
44 Radio Upgrade	-	-	5,700	8,400	-	-
45 Replace Rescue Vehicle	-	-	-	-	-	36,500
46 Sewer Lift Station	25,000	-	25,000	-	-	25,000
47 Sewage Treatment Plant	50,000	99,418	50,000	75,000	75,000	75,000
48 Skiff Racks	-	437	-	-	-	-
49 Trailer Park Closure	-	-	-	-	150,000	150,000
50 Trash Truck	-	-	-	-	40,000	40,000
51 Wood Chipper	-	-	7,500	-	-	-
52 Budget Transfer	17,500	-	-	-	-	-
53 <b>Total Capital Project Outlay</b>	<b>\$ 443,500</b>	<b>\$ 1,118,398</b>	<b>\$ 1,007,565</b>	<b>\$ 840,200</b>	<b>\$ 900,000</b>	<b>\$ 1,118,400</b>
54						
55 Reserve Funding	\$ (104,000)	\$ -	\$ (100,000)	\$ (43,000)	\$ (345,000)	\$ (467,400)
56 Funding from Same Year Operations	(192,500)	(284,938)	(134,600)	(110,400)	(150,000)	(150,000)
57 Grant Funding	(147,000)	(833,460)	(772,965)	(686,800)	(405,000)	(501,000)
58 <b>Total Funding</b>	<b>\$ (443,500)</b>	<b>\$ (1,118,398)</b>	<b>\$ (1,007,565)</b>	<b>\$ (840,200)</b>	<b>\$ (900,000)</b>	<b>\$ (1,118,400)</b>

**Port San Luis Harbor District**  
**2013/14 Final Budget Enterprise Fund**  
**Rounded to Nearest Hundred**

	Last Year 2011/12		Current Year 2012/13		Preliminary 2013/14 Budget	Final 2013/14 Budget	
	Amended		Budget	Projected			
	Budget	Actual					
<b>REVENUES</b>							
1	<b>Service Revenue (Exhibit 1A)</b> <i>(Avila Parking, Location Fees, Citations)</i>	\$ 281,000	\$ 302,800	\$ 274,400	\$ 362,200	\$ 310,900	\$ 326,700
2	<b>Mooring Revenue (Exhibit 1B)</b> <i>(Moorage Fees, Equipment Sales, Skiff Space, Exclusive of Labor and O&amp;M)</i>	159,000	129,000	133,000	118,300	122,100	122,100
3	<b>Leases &amp; Licenses (Exhibit 1C)</b> <i>(Leases, Licenses, RVs, Utility Reimbursement)</i>	1,039,400	1,092,000	1,048,200	1,111,200	1,093,800	1,090,300
4	<b>Diesel Sales (Exhibit 1D)</b> <i>(Exclusive of Labor, O&amp;M and Permits)</i>	10,000	17,300	27,600	19,500	24,800	19,500
5	<b>Total Operating Revenue</b>	1,489,400	1,541,100	1,483,200	1,611,200	1,551,600	1,558,600
6	<b>Non-Operating Revenue (Exhibit 1E)</b> <i>(Property Tax, Interest)</i>	5,700	7,900	8,300	7,100	7,100	7,100
7	<b>REVENUES</b>	\$ 1,495,100	\$ 1,549,000	\$ 1,491,500	\$ 1,618,300	\$ 1,558,700	\$ 1,565,700
<b>EXPENDITURES</b>							
8	<b>Salaries/Wages/Benefits (Exhibit 1F)</b>	\$ 843,000	\$ 815,900	\$ 834,100	\$ 764,100	\$ 736,500	\$ 743,800
9	<b>Supplies (Exhibit 1G)</b>	31,400	24,400	34,400	25,000	25,000	25,000
10	<b>Operations &amp; Maintenance (Exhibit 1H)</b>	76,800	70,700	88,200	94,200	93,500	93,500
11	<i>Less: Prior year reserve use</i>						
12	<b>Utilities (Exhibit 1I)</b>	180,000	164,200	179,200	168,300	170,900	150,800
13	<b>General &amp; Administrative (Exhibit 1J)</b>	148,200	183,400	165,900	152,300	159,800	159,800
14	<i>Budget Contingency</i>	70,900	-	71,500		43,100	43,100
15	<i>Less: Prior year reserve use</i>	(1,200)	-	-		(6,100)	(6,100)
16	<b>OPERATING EXPENDITURES</b>	1,349,100	1,258,600	1,373,300	1,203,900	1,222,700	1,209,900
17	<b>NET INCOME BEFORE MAJOR MAINTENANCE &amp; CAPITAL PROJECTS</b>	146,000	290,400	118,200	414,400	336,000	355,800
18	<b>Major Maintenance Expense (Exhibit 1K)</b>	51,000	45,100	83,250	138,200	64,400	69,500
19	<i>Less: Grants</i>	-	(5,100)	(15,500)	(66,600)	-	-
20	<i>Prior year reserve use</i>	(24,200)	-	(43,750)	(800)	(45,500)	(49,400)
21	<b>Capital Project Outlay (Exhibit 1L)</b>	188,300	188,900	328,400	196,200	367,400	382,250
22	<i>Less: Grants</i>	(47,900)	(84,300)	(252,100)	(142,150)	(190,500)	(190,500)
23	<i>Prior year reserve use</i>	(30,900)	65,000	(34,000)	(2,600)	(84,400)	(99,250)
24	<b>MAJOR MAINTENANCE AND CAPITAL PROJECTS</b>	\$ 136,300	\$ 209,600	\$ 66,300	\$ 122,250	\$ 111,400	\$ 112,600
25	<b>REVENUES less EXPENDITURES (not including same year reserve funding)</b>	\$ 9,700	\$ 80,800	\$ 51,900	\$ 292,150	\$ 224,600	\$ 243,200
26	<b>Same Year Reserve Funding</b>	\$ -	\$ (14,480)	\$ -	\$ (77,500)	\$ -	\$ (45,000)
27	<b>Funding/(funded by) operating reserve</b>	\$ 9,700	\$ 66,320	\$ 51,900	\$ 214,650	\$ 224,600	\$ 198,200

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

## (Exhibit 1A)

	Last Year 2011/12		Current Year 2012/13		2013/14	2013/14
	Budget	Actual	Budget	Projected	Preliminary	Final
	Budget	Actual	Budget	Projected	Budget	Budget
<b>Service Revenue</b>						
1 Administration	\$ 5,000	\$ 9,600	\$ 5,000	\$ 31,600	\$ 10,000	\$ 10,000
2 Location Fees	-	-	-	8,600	-	-
3 Citations	24,000	18,400	13,000	18,000	18,000	18,000
4 Facilities Labor & Equipment	-	3,600	1,000	1,000	1,000	1,000
5 Avila Parking	187,000	268,800	237,000	290,000	274,200	290,000
6 Harbor Patrol & Lifeguards	15,000	2,400	3,400	13,000	7,700	7,700
7 Pier Parking	-	-	15,000	-	-	-
8 Budget Transfer	50,000	-	-	-	-	-
9 <b>Total Service Revenue</b>	<b>\$ 281,000</b>	<b>\$ 302,800</b>	<b>\$ 274,400</b>	<b>\$ 362,200</b>	<b>\$ 310,900</b>	<b>\$ 326,700</b>

## (Exhibit 1B)

	Last Year 2011/12		Current Year 2012/13		2013/14	2013/14
	Budget	Actual	Budget	Projected	Preliminary	Final
	Budget	Actual	Budget	Projected	Budget	Budget
<b>Mooring Revenue</b>						
10 Anchorage Fees	\$ 4,000	\$ 100	\$ 100	\$ 1,700	\$ 1,800	\$ 1,800
11 Work Dock Rental Fee	2,000	1,300	700	1,200	1,200	1,200
12 Equipment Rental- Moorings	22,000	22,900	22,600	19,900	19,900	19,900
13 Mooring Operations (Net)	118,000	98,400	96,700	93,300	97,000	97,000
14 Fisherman's Discount	-	-	-	(10,700)	(10,700)	(10,700)
15 Mooring Equipment Sales	30,000	30,600	27,000	31,900	31,900	31,900
16 Mooring Equipment COGS	(17,000)	(24,300)	(14,100)	(19,000)	(19,000)	(19,000)
17 <b>Net Mooring Revenue</b>	<b>\$ 159,000</b>	<b>\$ 129,000</b>	<b>\$ 133,000</b>	<b>\$ 118,300</b>	<b>\$ 122,100</b>	<b>\$ 122,100</b>

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

## (Exhibit 1C)

	Last Year 2011/12		Current Year 2012/13		2013/14	2013/14
	Budget	Actual	Budget	Projected	Preliminary	Final
					Budget	Budget
<b>Leases &amp; Licenses Revenue</b>						
1 Harbor Terrace- Trailer Park	\$ 20,000	\$ 22,500	\$ 21,200	\$ 16,700	\$ 2,700	\$ 2,700
2 Commissions- Laundry	3,300	4,000	3,300	4,000	4,000	4,000
3 Coastal Gateway Room Rental	2,400	2,700	2,200	2,200	2,200	2,200
4 Coin Showers	10,000	10,000	10,400	10,400	10,400	10,400
5 Harford Land Area- Leases	103,000	119,500	134,100	124,700	125,200	125,200
6 Harford Land Area- Licenses	7,000	-	-	-	-	-
7 Piers-Leases	229,000	285,600	278,100	256,900	243,600	243,600
8 Piers- Licenses	10,000	12,200	8,100	9,100	9,100	9,100
9 Beaches-Leases	8,600	8,600	8,600	8,600	8,600	8,600
10 Beaches- Licenses	10,000	7,100	9,400	8,100	12,100	12,100
11 Boat & Gear Storage	40,000	47,200	50,500	43,500	45,200	45,200
12 Boat Washdown	800	1,200	800	800	800	800
13 Coin Hoist- Harford Pier	3,000	4,200	4,000	3,500	4,100	4,100
14 RVs- Babe Lane	161,300	137,200	126,600	148,200	148,200	148,200
15 RVs- Other than Babe Lane	385,000	386,100	350,900	423,800	423,800	423,800
16 Utilities Reimbursement	46,000	40,500	40,000	48,000	52,100	48,600
17 Miscellaneous Operating Income	-	3,400	-	2,700	1,700	1,700
<b>18 Total Leases &amp; Licenses Revenue</b>	<b>\$ 1,039,400</b>	<b>\$ 1,092,000</b>	<b>\$ 1,048,200</b>	<b>\$ 1,111,200</b>	<b>\$ 1,093,800</b>	<b>\$ 1,090,300</b>

## (Exhibit 1D)

	Last Year 2011/12		Current Year 2012/13		2013/14	2013/14
	Budget	Actual	Budget	Projected	Preliminary	Final
					Budget	Budget
<b>Diesel Sales Revenue</b>						
19 Diesel Sales	\$ 135,000	\$ 226,100	\$ 275,400	\$ 150,000	\$ 150,000	\$ 150,000
20 Diesel Cost of Sales	(125,000)	(208,800)	(247,800)	(130,500)	(130,500)	(130,500)
<b>21 Net Diesel Sales Revenue</b>	<b>\$ 10,000</b>	<b>17,300</b>	<b>27,600</b>	<b>\$ 19,500</b>	<b>\$ 19,500</b>	<b>\$ 19,500</b>

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

(Exhibit 1E)

	Last Year 2011/12		Current Year 2012/13		2013/14	2013/14
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
<b><u>Non-Operating Revenue</u></b>						
1 Interest Income	\$ 3,750	\$ 4,539	\$ 6,300	\$ 3,600	\$ 3,600	\$ 3,600
2 Finance Charge Income	2,000	3,692	2,000	3,500	3,500	3,500
3 Tax Proceeds	-	-	-	-	-	-
4 Other Financing Sources	-	-	-	-	-	-
5 Misc. Non-Operating Income	-	(337)	-	-	-	-
<b>6 Total Non-Operating Revenue</b>	<b>\$ 5,750</b>	<b>\$ 7,894</b>	<b>\$ 8,300</b>	<b>\$ 7,100</b>	<b>\$ 7,100</b>	<b>\$ 7,100</b>

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

## (Exhibit 1F)

	Last Year 2011/12		Current Year 2012/13		2013/14	2013/14
	Budget	Actual	Budget	Projected	Preliminary	Final
					Budget	Budget
<b>Salaries/Wages/Benefits</b>						
1 Wages - Commissioners	\$ 11,040	\$ 10,860	\$ 11,040	\$ 11,040	\$ 11,040	\$ 11,040
2 Wages - Employees	504,278	475,698	485,054	457,912	462,990	471,731
3 Health Insurance	107,116	91,884	112,327	98,059	103,310	104,339
4 Workers Compensation	48,390	39,931	41,267	31,714	26,840	24,196
5 Payroll Taxes	39,875	36,581	36,649	34,319	34,740	35,408
6 Pension Costs	129,739	126,120	127,961	93,106	63,510	61,690
7 Recruitment	1,212	536	630	1,173	305	305
8 Misc. Employee Benefits	2,045	2,276	2,454	1,973	1,973	2,203
9 Unemployment Self Insurance	-	4,478	-	3,708	991	991
10 Contract Labor	14,979	5,489	8,051	9,300	9,033	3,833
11 Contract Security	2,292	107	2,394	-	-	-
12 Compensated Absence	-	11,834	-	-	-	-
13 Other Post Employment Benefits	-	10,054	6,300	21,800	21,800	28,100
TRAN Payment to County						-
14 Budget Transfer	(18,000)	-	-	-	-	-
<b>15 Total Salaries/Wages/Benefits</b>	<b>\$ 842,966</b>	<b>\$ 815,848</b>	<b>\$ 834,127</b>	<b>\$ 764,105</b>	<b>\$ 736,532</b>	<b>\$ 743,836</b>

## (Exhibit 1G)

	Last Year 2011/12		Current Year 2012/13		2013/14	2013/14
	Budget	Actual	Budget	Projected	Preliminary	Final
					Budget	Budget
<b>Supplies</b>						
16 Office	\$ 8,059	\$ 9,031	\$ 8,059	\$ 7,896	\$ 7,896	\$ 7,896
17 Shop	2,136	3,126	2,553	3,834	3,834	3,834
18 RV Camping	4,300	-	3,145	-	-	-
19 Sanitation	10,200	2,764	10,200	3,402	3,402	3,402
20 Harbor Patrol/Lifeguards	-	-	-	-	-	-
21 Mooring	4,250	6,838	5,780	5,780	5,780	5,780
22 Dredge	3,222	737	3,222	2,550	2,550	2,550
23 Clothing/Equipment	1,201	2,007	1,426	1,550	1,550	1,550
24 Budget Transfer	(2,000)	-	-	-	-	-
<b>25 Total Supplies</b>	<b>\$ 31,368</b>	<b>\$ 24,503</b>	<b>\$ 34,385</b>	<b>\$ 25,012</b>	<b>\$ 25,012</b>	<b>\$ 25,012</b>

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

(Exhibit 1H)

	Last Year 2011/12		Current Year 2012/13		2013/14	2013/14
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
<b><u>Operations &amp; Maintenance</u></b>						
1 Building/Facility	\$ 7,496	\$ 7,812	\$ 9,962	\$ 7,702	\$ 7,770	\$ 7,770
2 Vandalism	1,080	707	1,080	800	800	800
3 Office machines	360	287	-	-	-	-
4 Dredge	2,295	85	6,375	5,355	5,355	5,355
5 Electronic Equipment	456	303	1,039	1,191	1,191	1,191
6 Vehicles & Equipment	6,760	5,476	9,363	7,460	7,460	7,460
7 Crane	810	160	810	810	810	810
8 Coastal Gateway Costs	1,530	4,079	1,445	2,975	2,975	2,975
9 Patrol Boats	-	-	-	-	-	-
10 LCM	3,060	1,353	3,060	1,700	1,700	1,700
11 Boatyard Maintenance	-	-	-	800	800	800
12 Camp Host	3,060	1,196	3,060	1,700	1,700	1,700
13 Water Taxi Host	-	-	-	5,100	2,890	2,890
14 Signs	1,929	766	3,716	1,648	1,648	1,648
15 Road/Revetment	3,042	284	3,042	2,868	2,868	2,868
16 General Maintenance	2,040	535	2,520	4,976	6,804	6,804
17 Trailer Park	765	3,204	-	3,655	-	-
18 Sport Launch	1,530	475	1,530	850	850	850
19 Beaches	1,890	4,504	1,890	3,000	3,000	3,000
20 Public Hoist	2,391	546	2,391	1,647	1,647	1,647
21 Tools	2,183	1,630	2,183	1,406	1,406	1,406
22 Fuel	10,400	14,475	11,886	15,716	15,716	15,716
23 Piers	3,938	4,183	5,658	5,406	5,406	5,406
24 Ice/Diesel Facility	765	6,115	5,270	5,015	5,270	5,270
25 Lighthouse	540	-	540	-	-	-
26 Water & Sewer System	1,389	9,435	3,797	3,690	6,690	6,690
27 Storm Water	1,350	78	1,050	600	600	600
28 Fire Protection	613	662	374	1,990	1,990	1,990
29 Dock & Landing	6,120	2,366	6,120	6,120	6,120	6,120
31 Memorial Plaque Program	-	-	-	-	-	-
32 Budget Transfer	9,000	-	-	-	-	-
<b>33 Total Operations &amp; Maintenance</b>	<b>\$ 76,792</b>	<b>\$ 70,716</b>	<b>\$ 88,161</b>	<b>\$ 94,180</b>	<b>\$ 93,466</b>	<b>\$ 93,466</b>

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

## (Exhibit 11)

	Last Year 2011/12		Current Year 2012/13		2013/14	2013/14
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
<b>Utilities</b>						
1 Electricity	\$ 31,715	\$ 28,542	\$ 29,559	\$ 31,497	\$ 31,497	\$ 31,497
2 Telephone/Communications	9,625	10,217	11,275	10,542	8,684	8,684
3 Gas	923	973	1,154	995	1,038	1,038
4 Sewer	9,000	13,853	15,300	17,113	17,239	17,239
5 Trash	17,388	13,849	19,240	12,490	14,069	14,069
6 Haz Mat Disposal	3,950	2,251	3,950	3,206	3,206	3,206
7 Water - Lopez	93,518	93,518	91,205	91,193	93,921	73,805
8 Water/Sewer - Avila	6,878	1,125	7,535	1,262	1,272	1,272
9 Budget Transfer	7,000	-	-	-	-	-
<b>10 Total Utilities</b>	<b>\$ 179,997</b>	<b>\$ 164,328</b>	<b>\$ 179,218</b>	<b>\$ 168,296</b>	<b>\$ 170,925</b>	<b>\$ 150,809</b>

## (Exhibit 11)

	Last Year 2011/12		Current Year 2012/13		2013/14	2013/14
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
<b>General &amp; Administrative</b>						
11 Advertising & Promotion	\$ 2,219	\$ 531	\$ 2,219	\$ 2,124	\$ 2,124	\$ 2,124
12 Travel, Meals, Lodging	4,954	5,733	4,992	4,863	4,863	4,863
13 Education/Training	2,313	3,535	2,255	2,857	3,150	3,150
14 Dues & Subscriptions	-	3,665	3,835	3,647	4,094	4,094
15 Legal Advertising	453	1,014	453	1,014	1,014	1,014
16 Cash (Over) / Short	-	(84)	-	-	-	-
17 Capital Lease Payment - Principal	-	-	-	-	-	-
18 Capital Lease Payment - Interest	-	-	-	-	-	-
19 Bank Charges/Merchant Fees	3,200	9,476	10,200	9,690	9,690	9,690
20 Bad Debts/Returned Checks	920	34,807	6,120	6,120	6,120	6,120
21 Consultants	11,435	9,998	11,435	11,755	12,216	12,216
22 Legislative Advocacy	3,000	3,000	1,000	3,360	3,360	3,360
23 Computers & Equipment	-	1,453	-	2,800	2,800	2,800
24 Parking Enforcement	-	6,954	-	7,800	7,800	7,800
25 Legal Fees	20,000	27,669	20,000	20,000	24,000	24,000
26 Audits	3,560	3,530	4,280	3,680	3,800	3,800
27 Tax Collection Fees	-	-	-	-	-	-
28 Treasurer Fees	10,000	9,333	10,000	10,000	10,000	10,000
29 Permits	1,275	2,287	2,582	3,308	2,695	2,695
30 Elections	-	-	-	-	-	-
31 Property Insurance	56,000	53,516	57,680	57,680	60,560	60,560
32 Cities Redevelopment	21,600	-	21,600	-	-	-
33 Bonds	400	345	360	360	320	320
34 LAFCO Fees	5,680	5,655	5,680	-	-	-
35 Board Discretionary Fund	1,000	800	1,000	1,000	1,000	1,000
36 Harbor Mgr. Discretionary Fund	200	192	200	200	200	200
37 Budget Contingency Fund	70,860	-	71,485	-	43,100	43,100
<b>38 Total General &amp; Administrative</b>	<b>\$ 219,069</b>	<b>\$ 183,409</b>	<b>\$ 237,376</b>	<b>\$ 152,258</b>	<b>\$ 202,907</b>	<b>\$ 202,907</b>

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

## (Exhibit 1K)

	Last Year 2011/12		Current Year 2012/13		2013/14	2013/14
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
<b>Major Maintenance/ Special Projects</b>						
1 Abandoned Vessel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Avila Shower	-	-	-	-	-	-
3 Backhoe Maintenance	2,250	2,265	-	-	-	-
4 Bathymetry	1,500	1,301	-	-	-	-
5 Boom Truck	-	-	3,000	3,000	-	-
6 Coastal Gateway	-	-	4,250	4,250	1,875	1,875
7 Diesel Components	-	-	15,525	14,089	-	-
8 Dredge Pump	4,500	2,375	4,500	4,500	-	-
9 Dredging Permitting	-	-	6,000	2,550	-	5,100
10 Harbor Patrol Landing	-	-	-	-	-	-
11 Mooring Costs/ LCM	35,000	35,561	35,000	39,089	40,000	40,000
12 Pier Hoist	1,500	-	-	3,660	-	-
13 Pier Maintenance	-	-	12,000	14,070	15,000	15,000
14 Parking Management	-	-	-	50,000	-	-
15 Repave Parking Lots	1,500	-	-	-	7,500	7,500
16 Signage	2,500	-	-	-	-	-
17 Water Systems	2,250	3,561	3,000	3,000	-	-
18 Budget Transfer	-	-	-	-	-	-
19 Special Projects	<u>\$ 51,000</u>	<u>\$ 45,063</u>	<u>\$ 83,275</u>	<u>\$ 138,208</u>	<u>\$ 64,375</u>	<u>\$ 69,475</u>
20 Reserve Funding	\$ (24,200)	\$ -	\$ (43,750)	\$ (800)	\$ (45,465)	\$ (49,405)
21 Funding from Same Year Operations	(26,800)	(39,963)	(24,025)	(70,808)	(18,910)	(18,910)
22 Grant Funding	-	(5,100)	(15,500)	(66,600)	-	-
23 <b>Total Funding</b>	<u>\$ (51,000)</u>	<u>\$ (45,063)</u>	<u>\$ (83,275)</u>	<u>\$ (138,208)</u>	<u>\$ (64,375)</u>	<u>\$ (68,315)</u>

## (Exhibit 1L)

	Last Year 2011/12		Current Year 2012/13		2013/14	2013/14
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
24 Avaya Phone System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25 Boat 1 Harbor Patrol	-	-	-	-	-	-
26 Channel Markers	-	-	-	-	25,500	25,500
27 Copy Machine	-	-	-	-	-	-
28 Diesel Generator	-	-	20,000	-	-	-
29 Dredging Pump	-	-	-	-	55,250	55,250
30 Fire Systems	7,500	5,292	9,000	-	-	-
31 Gear Storage	-	35,748	-	-	-	-
32 Harbor Terrace	-	-	-	-	-	-
33 Harbor Office Remodel/HVAC	15,200	10,600	20,000	1,200	9,170	14,000
34 Hoist #1 Replacement	3,600	-	19,650	19,650	-	-
35 Lighthouse Caretaker's Roof	-	-	-	-	-	-
36 Lighthouse Road	-	-	-	-	-	-
37 Lighthouse Vehicles	-	-	-	-	-	-
38 Lighthouse Restoration	-	-	-	-	-	-
39 Parking Machine	6,000	-	15,000	15,400	-	-
40 Pier Lumber	12,000	11,161	9,000	-	-	-
41 Harford Pier & Canopy	60,000	75,942	192,600	111,600	90,000	90,000
42 Mobile Hoist Pier	-	-	10,865	10,900	150,000	150,000
43 Olde Port Beach Restrooms	-	-	-	-	-	-
44 Radio Upgrade	-	-	-	-	-	-
45 Replace Rescue Vehicle	-	-	-	-	-	-
46 Sewer Lift Station	10,000	-	10,000	-	-	10,000
47 Sewage Treatment Plant	20,000	49,709	20,000	37,500	37,500	37,500
48 Skiff Racks	-	437	-	-	-	-
49 Trailer Park Closure	-	-	-	-	-	-
50 Trash Truck	-	-	-	-	-	-
51 Wood Chipper	-	-	2,250	-	-	-
52 Budget Transfer	54,000	-	-	-	-	-
53 <b>Total General &amp; Administrative</b>	<u>\$ 188,300</u>	<u>\$ 188,888</u>	<u>\$ 328,365</u>	<u>\$ 196,250</u>	<u>\$ 367,420</u>	<u>\$ 382,250</u>
55 Reserve Funding	\$ (30,900)	\$ 65,000	\$ (34,000)	\$ (3,800)	\$ (84,400)	\$ (99,250)
56 Funding from Same Year Operations	(109,500)	(169,569)	(42,265)	(50,300)	(92,520)	(92,500)
57 Grant Funding	(47,900)	(84,319)	(252,100)	(142,150)	(190,500)	(190,500)
58 <b>Total Funding</b>	<u>\$ (188,300)</u>	<u>\$ (188,888)</u>	<u>\$ (328,365)</u>	<u>\$ (196,250)</u>	<u>\$ (367,420)</u>	<u>\$ (382,250)</u>

**Port San Luis Harbor District**  
**2013/14 Final Budget General Fund**  
**Rounded to Nearest Hundred**

	Last Year 2011/12		Current Year 2012/13		Preliminary 2013/14 Budget	Final 2013/14 Budget
	Amended Budget	Actual	Budget	Projected		
<b>REVENUES</b>						
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&amp;M)</i>	-	-	-	-	-	-
3 Leases & Licenses (Exhibit 1C) <i>(Leases, Licenses, RVs, Utility Reimbursement)</i>	-	-	-	-	-	-
4 Diesel Sales (Exhibit 1D) <i>(Exclusive of Labor, O&amp;M and Permits)</i>	-	-	-	-	-	-
5 Total Operating Revenue	-	-	-	-	-	-
6 Non-Operating Revenue (Exhibit 1E) <i>(Property Tax, Interest)</i>	2,721,300	2,744,100	2,711,700	2,905,700	2,749,200	2,749,200
				1,116,400		
7 REVENUES	\$ 2,721,300	\$ 2,744,100	\$ 2,711,700	\$ 4,022,100	\$ 2,749,200	\$ 2,749,200
<b>EXPENDITURES</b>						
8 Salaries/Wages/Benefits (Exhibit 1F) CalPERS Side Fund Payment (Side Fund)	\$ 1,898,600	\$ 1,963,300	\$ 1,840,900	\$ 1,894,700	\$ 2,001,000	\$ 1,993,700
				1,116,400		
9 Supplies (Exhibit 1G)	59,200	65,900	64,100	76,900	76,900	76,900
10 Operations & Maintenance (Exhibit 1H) 11 <i>Less: Prior year reserve use</i>	121,400	101,600	129,400	142,300	156,200	156,200
12 Utilities (Exhibit 1I)	230,700	229,900	225,100	236,000	241,700	218,300
13 General & Administrative (Exhibit 1J)	341,000	315,500	374,200	409,500	324,100	324,100
14 <i>Budget Contingency</i>	(25,800)	-	12,600	-	43,100	43,100
15 <i>Less: Prior year reserve use</i>	(1,800)	-	(30,000)	(30,000)	(14,200)	(14,200)
16 OPERATING EXPENDITURES	2,623,300	2,676,200	2,616,300	3,845,800	2,828,800	2,798,100
<b>NET INCOME BEFORE MAJOR MAINTENANCE &amp; CAPITAL PROJECTS</b>						
17	98,000	67,900	95,400	176,300	(79,600)	(48,900)
<b>MAJOR MAINTENANCE AND CAPITAL PROJECTS</b>						
18 Major Maintenance Expense (Exhibit 1K)	51,500	34,700	107,250	202,600	83,100	95,000
19 <i>Less: Grants</i>	(20,000)	(35,400)	(20,000)	(104,000)	-	-
20 <i>Prior year reserve use</i>	(15,800)	-	(11,250)	(4,200)	(40,600)	(48,200)
21 Capital Project Outlay (Exhibit 1L)	255,200	929,500	679,200	644,000	532,600	736,150
22 <i>Less: Grants</i>	(99,100)	(749,200)	(520,900)	(544,650)	(214,500)	(310,500)
23 <i>Prior year reserve use</i>	(73,100)	(65,000)	(66,000)	(7,400)	(260,600)	(368,150)
24 MAJOR MAINTENANCE AND CAPITAL PROJECTS	\$ 98,700	\$ 114,600	\$ 168,300	\$ 186,350	\$ 100,000	\$ 104,300
<b>REVENUES less EXPENDITURES (not including same year reserve funding)</b>						
25	\$ (700)	\$ (46,700)	\$ (72,900)	\$ (10,050)	\$ (179,600)	\$ (153,200)
26 Same Year Reserve Funding	\$ (30,000)	\$ (21,720)	\$ -	\$ (397,400)	\$ (45,000)	\$ (45,000)
27 Funding/(funded by) operating reserve	\$ (30,700)	\$ (68,420)	\$ (72,900)	\$ (407,450)	\$ (224,600)	\$ (198,200)





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

(Exhibit 1E)

	Last Year 2011/12		Current Year 2012/13		2013/14	2013/14
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
<b><u>Non-Operating Revenue</u></b>						
1 Interest Income	\$ 21,250	\$ 18,298	\$ 11,700	\$ 14,400	\$ 14,400	\$ 14,400
2 Finance Charge Income	-	-	-	-	-	-
3 Tax Proceeds	2,700,000	2,712,469	2,700,000	2,804,800	2,734,800	2,734,800
4 Other Financing Sources	-	13,289	-	1,202,900	-	-
5 Misc. Non-Operating Income	-	-	-	-	-	-
<b>6 Total Non-Operating Revenue</b>	<b><u>\$ 2,721,250</u></b>	<b><u>\$ 2,744,056</u></b>	<b><u>\$ 2,711,700</u></b>	<b><u>\$ 4,022,100</u></b>	<b><u>\$ 2,749,200</u></b>	<b><u>\$ 2,749,200</u></b>

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

## (Exhibit 1F)

	Last Year 2011/12		Current Year 2012/13		2013/14	2013/14
	Budget	Actual	Budget	Projected	Preliminary	Final
					Budget	Budget
<b>Salaries/Wages/Benefits</b>						
1 Wages - Commissioners	\$ 16,560	\$ 16,290	\$ 16,560	\$ 16,560	\$ 16,560	\$ 16,560
2 Wages - Employees	1,106,422	1,139,747	1,064,246	1,089,588	1,101,110	1,122,469
3 Health Insurance	225,884	217,802	236,873	237,641	247,100	252,861
4 Workers Compensation	89,410	94,338	76,433	85,986	72,690	65,604
5 Payroll Taxes	87,225	87,184	79,951	82,281	83,260	84,892
6 Pension Costs	286,161	284,319	282,239	256,894	181,090	170,210
7 Recruitment	3,788	4,037	1,970	8,827	2,295	2,295
8 Misc. Employee Benefits	2,955	4,646	3,546	4,027	4,027	4,497
9 Unemployment Self Insurance	5,000	11,342	3,500	9,392	2,509	2,509
10 Contract Labor	9,021	12,984	4,849	22,000	21,367	9,067
11 Contract Security	67,708	75,563	70,706	75,200	82,700	82,700
12 Compensated Absence	-	-	-	-	-	-
13 Other Post Employment Benefits	6,000	15,081	-	6,300	6,300	-
14 TRAN Payment to County	-	-	-	-	180,000	180,000
15 Budget Transfer	(7,500)	-	-	-	-	-
<b>16 Total Salaries/Wages/Benefits</b>	<b>\$ 1,898,634</b>	<b>\$ 1,963,333</b>	<b>\$ 1,840,873</b>	<b>\$ 1,894,695</b>	<b>\$ 2,001,008</b>	<b>\$ 1,993,664</b>

## (Exhibit 1G)

	Last Year 2011/12		Current Year 2012/13		2013/14	2013/14
	Budget	Actual	Budget	Projected	Preliminary	Final
					Budget	Budget
<b>Supplies</b>						
16 Office	\$ 11,941	\$ 16,361	\$ 11,941	\$ 14,304	\$ 14,304	\$ 14,304
17 Shop	5,164	2,008	5,347	8,166	8,166	8,166
18 RV Camping	-	-	555	-	-	-
19 Sanitation	23,800	27,950	23,800	34,398	34,398	34,398
20 Harbor Patrol/Lifeguards	7,000	7,921	10,600	10,600	10,600	10,600
21 Mooring	750	1,207	1,020	1,020	1,020	1,020
22 Dredge	2,778	130	2,778	450	450	450
23 Clothing/Equipment	6,799	10,296	8,074	7,950	7,950	7,950
24 Budget Transfer	1,000	-	-	-	-	-
<b>25 Total Supplies</b>	<b>\$ 59,232</b>	<b>\$ 65,872</b>	<b>\$ 64,115</b>	<b>\$ 76,888</b>	<b>\$ 76,888</b>	<b>\$ 76,888</b>

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

(Exhibit 1H)

	Last Year 2011/12		Current Year 2012/13		2013/14	2013/14
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
	<b>Operations &amp; Maintenance</b>					
1 Building/Facility	\$ 15,004	\$ 15,312	\$ 19,938	\$ 15,098	\$ 15,230	\$ 15,230
2 Vandalism	1,620	1,061	1,620	1,200	1,200	1,200
3 Office machines	540	588	-	-	-	-
4 Dredge	405	15	1,125	945	945	945
5 Electronic Equipment	1,344	740	3,061	2,909	2,909	2,909
6 Vehicles & Equipment	6,740	8,251	9,337	11,240	11,240	11,240
7 Crane	1,890	373	1,890	1,890	1,890	1,890
8 Coastal Gateway Costs	270	720	255	525	525	525
9 Patrol Boats	7,200	11,446	12,700	12,700	18,000	18,000
10 LCM	540	247	540	300	300	300
11 Boatyard Maintenance	-	-	-	-	-	-
12 Camp Host	540	211	540	300	300	300
13 Water Taxi Host	-	-	-	900	510	510
14 Signs	771	1,650	1,484	3,552	3,552	3,552
15 Road/Revetment	5,958	607	5,958	6,132	6,132	6,132
16 General Maintenance	4,760	4,487	5,880	6,724	9,196	9,196
17 Trailer Park	135	565	-	645	-	-
18 Sport Launch	270	84	270	150	150	150
19 Beaches	4,410	3,943	4,410	7,000	7,000	7,000
20 Public Hoist	2,109	117	2,109	353	353	353
21 Tools	1,417	2,543	1,417	2,194	2,194	2,194
22 Fuel	24,600	32,039	28,114	34,784	34,784	34,784
23 Piers	8,662	9,817	12,442	12,694	12,694	12,694
24 Ice/Diesel Facility	135	1,079	930	885	930	930
25 Lighthouse	1,260	1,217	1,260	1,200	1,200	1,200
26 Water & Sewer System	3,111	1,665	8,503	8,610	15,610	15,610
27 Storm Water	3,150	182	2,450	1,400	1,400	1,400
28 Fire Protection	3,487	2,199	2,126	6,610	6,610	6,610
29 Dock & Landing	1,080	418	1,080	1,080	1,080	1,080
31 Memorial Plaque Program	-	-	-	300	300	300
32 Budget Transfer	20,000	-	-	-	-	-
<b>33 Total Operations &amp; Maintenance</b>	<b>\$ 121,408</b>	<b>\$ 101,576</b>	<b>\$ 129,439</b>	<b>\$ 142,320</b>	<b>\$ 156,234</b>	<b>\$ 156,234</b>

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

## (Exhibit 11)

	Last Year 2011/12		Current Year 2012/13		2013/14	2013/14
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
<b>Utilities</b>						
1 Electricity	\$ 19,785	\$ 19,305	\$ 18,441	\$ 21,303	\$ 21,303	\$ 21,303
2 Telephone/Communications	11,375	11,785	13,325	12,158	10,016	10,016
3 Gas	1,077	1,277	1,346	1,305	1,362	1,362
4 Sewer	21,000	30,024	35,700	37,087	37,361	37,361
5 Trash	28,612	36,157	31,660	32,610	36,731	36,731
6 Haz Mat Disposal	2,050	557	2,050	794	794	794
7 Water - Lopez	108,682	108,710	105,995	106,007	109,179	85,795
8 Water/Sewer - Avila	15,122	22,059	16,565	24,738	24,928	24,928
9 Budget Transfer	23,000	-	-	-	-	-
10 <b>Total Utilities</b>	<b>\$ 230,703</b>	<b>\$ 229,874</b>	<b>\$ 225,082</b>	<b>\$ 236,004</b>	<b>\$ 241,675</b>	<b>\$ 218,291</b>

## (Exhibit 11)

	Last Year 2011/12		Current Year 2012/13		2013/14	2013/14
	Budget	Actual	Budget	Projected	Preliminary Budget	Final Budget
<b>General &amp; Administrative</b>						
11 Advertising & Promotion	\$ 2,781	\$ 719	\$ 2,781	\$ 2,876	\$ 2,876	\$ 2,876
12 Travel, Meals, Lodging	8,046	9,709	8,108	8,237	8,237	8,237
13 Education/Training	9,687	10,942	9,445	8,843	9,750	9,750
14 Dues & Subscriptions	3,800	6,183	5,965	6,153	6,906	6,906
15 Legal Advertising	547	1,386	547	1,386	1,386	1,386
16 Cash (Over) / Short	-	-	-	-	-	-
17 Capital Lease Payment - Principal	-	363	-	2,100	2,300	2,300
18 Capital Lease Payment - Interest	-	176	-	900	800	800
19 Bank Charges/Merchant Fees	4,800	1,672	1,800	1,710	1,710	1,710
20 Bad Debts/Returned Checks	37,930	6,142	1,080	1,080	1,080	1,080
21 Consultants	16,565	13,818	16,565	16,245	16,884	16,884
22 Legislative Advocacy	4,500	4,500	1,500	5,040	5,040	5,040
23 Computers & Equipment	3,000	2,179	3,000	4,200	4,200	4,200
24 Parking Enforcement	4,000	-	6,700	-	-	-
25 Legal Fees	30,000	41,504	30,000	30,000	36,000	36,000
26 Audits	5,340	5,295	6,420	5,520	5,700	5,700
27 Tax Collection Fees	65,000	62,108	65,000	65,000	65,000	65,000
28 Treasurer Fees	15,000	14,000	15,000	15,000	15,000	15,000
29 Permits	2,725	3,313	5,518	4,792	3,905	3,905
30 Elections	-	-	65,000	91,900	-	-
31 Property Insurance	84,000	80,275	86,520	86,520	90,840	90,840
32 Cities Redevelopment	32,400	40,794	32,400	36,500	30,000	30,000
33 Bonds	600	517	540	540	480	480
34 LAFCO Fees	8,520	8,433	8,520	13,200	14,200	14,200
35 Board Discretionary Fund	1,500	1,200	1,500	1,500	1,500	1,500
36 Harbor Mgr. Discretionary Fund	300	288	300	300	300	300
37 Budget Contingency Fund	(25,810)	-	12,615	-	43,100	43,100
38 <b>Total General &amp; Administrative</b>	<b>\$ 315,231</b>	<b>\$ 315,516</b>	<b>\$ 386,824</b>	<b>\$ 409,542</b>	<b>\$ 367,193</b>	<b>\$ 367,193</b>

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

## (Exhibit 1K)

	Last Year 2011/12		Current Year 2012/13		2013/14	2013/14
	Budget	Actual	Budget	Projected	Preliminary	Final
<b>Major Maintenance/ Special Projects</b>						
1 Abandoned Vessel	\$ -	\$ 3,666	\$ -	\$ 110,000	\$ -	\$ -
2 Avila Shower	-	-	20,000	20,000	-	-
3 Backhoe Maintenance	5,250	5,285	-	-	-	-
4 Bathymetry	3,500	3,036	-	-	-	-
5 Boom Truck	-	-	7,000	7,000	-	-
6 Coastal Gateway	-	-	750	750	10,625	10,625
7 Diesel Components	-	-	-	-	-	-
8 Dredge Pump	10,500	5,541	10,500	10,500	-	-
9 Dredging Permitting	-	-	14,000	5,950	-	11,900
10 Harbor Patrol Landing	20,000	-	20,000	-	20,000	20,000
11 Mooring Costs/ LCM	-	8,890	-	-	-	-
12 Pier Hoist	3,500	-	-	8,540	-	-
13 Pier Maintenance	-	-	28,000	32,830	35,000	35,000
14 Parking Management	-	-	-	-	-	-
15 Repave Parking Lots	3,500	-	-	-	17,500	17,500
16 Signage	-	-	-	-	-	-
17 Water Systems	5,250	8,309	7,000	7,000	-	-
18 Budget Transfer	-	-	-	-	-	-
<b>19 Special Projects</b>	<b>\$ 51,500</b>	<b>\$ 34,727</b>	<b>\$ 107,250</b>	<b>\$ 202,570</b>	<b>\$ 83,125</b>	<b>\$ 95,025</b>
20 Reserve Funding	\$ (15,800)	\$ -	\$ (11,250)	\$ (4,200)	\$ (40,635)	\$ (48,195)
21 Funding from Same Year Operations	(15,700)	673	(76,000)	(94,370)	(42,490)	(42,490)
22 Grant Funding	(20,000)	(35,400)	(20,000)	(104,000)	-	-
<b>23 Total Funding</b>	<b>\$ (51,500)</b>	<b>\$ (34,727)</b>	<b>\$ (107,250)</b>	<b>\$ (202,570)</b>	<b>\$ (83,125)</b>	<b>\$ (90,685)</b>

## (Exhibit 1L)

	Last Year 2011/12		Current Year 2012/13		2013/14	2013/14
	Budget	Actual	Budget	Projected	Preliminary	Final
<b>Capital Project Outlay</b>						
24 Avaya Phone System	\$ -	\$ 13,289	\$ -	\$ -	\$ -	\$ -
25 Boat 1 Harbor Patrol	-	-	11,000	-	-	-
26 Channel Markers	-	-	-	-	4,500	4,500
27 Copy Machine	-	-	-	-	10,000	10,000
28 Diesel Generator	-	-	-	-	-	-
29 Dredging Pump	-	-	-	-	9,750	9,750
30 Fire Systems	17,500	12,349	21,000	-	30,000	30,000
31 Gear Storage	-	-	-	-	-	-
32 Harbor Terrace	20,000	15,082	30,000	30,000	-	-
33 Harbor Office Remodel/HVAC	22,800	15,900	30,000	1,800	25,830	21,000
34 Hoist #1 Replacement	8,400	-	45,850	45,850	-	-
35 Lighthouse Caretaker's Roof	1,000	-	15,000	-	15,000	15,000
36 Lighthouse Road	-	24,034	-	-	-	-
37 Lighthouse Vehicles	-	74,399	-	-	-	-
38 Lighthouse Restoration	-	521,508	-	230,000	-	-
39 Parking Machine	9,000	-	-	-	-	-
40 Pier Lumber	28,000	26,042	21,000	-	-	-
41 Harford Pier & Canopy	140,000	177,197	449,400	260,400	210,000	210,000
42 Mobile Hoist Pier	-	-	-	-	-	-
43 Olde Port Beach Restrooms	-	-	-	30,000	-	156,900
44 Radio Upgrade	-	-	5,700	8,400	-	-
45 Replace Rescue Vehicle	-	-	-	-	-	36,500
46 Sewer Lift Station	15,000	-	15,000	-	-	15,000
47 Sewage Treatment Plant	30,000	49,710	30,000	37,500	37,500	37,500
48 Skiff Racks	-	-	-	-	-	-
49 Trailer Park Closure	-	-	-	-	150,000	150,000
50 Trash Truck	-	-	-	-	40,000	40,000
51 Wood Chipper	-	-	5,250	-	-	-
52 Budget Transfer	(36,500)	-	-	-	-	-
<b>53 Total General &amp; Administrative</b>	<b>\$ 255,200</b>	<b>\$ 929,510</b>	<b>\$ 679,200</b>	<b>\$ 643,950</b>	<b>\$ 532,580</b>	<b>\$ 736,150</b>
55 Reserve Funding	\$ (73,100)	\$ (65,000)	\$ (66,000)	\$ (39,200)	\$ (260,600)	(368,150)
56 Funding from Same Year Operations	(83,000)	(115,369)	(92,300)	(60,100)	(57,480)	(57,500)
57 Grant Funding	(99,100)	(749,141)	(520,900)	(544,650)	(214,500)	(310,500)
<b>58 Total Funding</b>	<b>\$ (255,200)</b>	<b>\$ (929,510)</b>	<b>\$ (679,200)</b>	<b>\$ (643,950)</b>	<b>\$ (532,580)</b>	<b>\$ (736,150)</b>

Exhibit 2A

Major Maintenance Costs/Other

Description	13/14 Priority	2013/14	2014/15	2015/16	2016/17	2017/18	Notes
1 Avila Pier		\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	
2 Bathymetry		-	-	10,000	-	-	
3 Boom Truck		-	-	-	10,000	-	
4 CG Pedestrian Access		5,000	-	-	-	-	North end through planter
5 <i>Reserve Use</i>		(5,000)	-	-	-	-	Coastal Gateway Reserve
6 Drainage Gutters		7,500	-	-	-	-	Coastal Gateway- Extend Drainage 10'-15' feet
7 <i>Reserve Use</i>		(7,500)	-	-	-	-	Coastal Gateway Reserve
8 Dredging Pump		-	5,000	5,000	5,000	5,000	
9 Dredging Permitting		17,000	-	-	-	20,000	5 year dredge permit renewal
10 <i>Reserve Use</i>		(11,500)	-	-	-	-	
10 Electronic Board Meeting		-	7,300				9 Units - \$6,300, annual data plan \$1,000
11 Harbor Patrol Landing		20,000	-	-	-	-	Assumes not completed in 2012/13
12 <i>Reserve Use</i>		(20,000)	-	-	-	-	
13 Harford Pier		50,000	60,000	60,000	60,000	60,000	
14 <i>Reserve Use</i>		(3,300)					
15 Mooring Capital Costs		40,000	40,000	40,000	40,000	40,000	Renamed LCM reserve
16 <i>Reserve Use</i>		(40,000)					
17 Repave Parking Lots		25,000	17,500	17,500	17,500	17,500	
18 <i>Reserve Use</i>		(10,300)					
19 <b>Total</b>		<b>\$ 66,900</b>	<b>\$ 169,800</b>	<b>\$ 172,500</b>	<b>\$ 172,500</b>	<b>\$ 182,500</b>	

**Exhibit 2B**

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

Description		13/14 Priority	2013/14	2014/15	2015/16	2016/17	2017/18	Notes
1	Avila Stairs-demo & A/E		\$ -	\$ 75,000	\$ -	\$ -	\$ -	Rebuild Option Additional \$50,000
2	Harbor Patrol Boats		-	150,000	25,000	50,000	-	
3	Channel Markers		30,000					
4	Grant		(30,000)					
5	Copy Machine		10,000					
6	Reserve Use		(10,000)					
7	Dredge Hose		-	20,000		-		Replace Hose every four years
8	Dredging Pump		65,000					
9	Reserve Use		(65,000)					Additional Funds from RDA money
10	Fire Systems		30,000	-	-	-		Carry Over Project -Budgeted in 2012/2013
11	Reserve Use		(30,000)					
12	Harbor Office Remodel		35,000	100,000	-	-		
13	Reserve Use		(35,000)					
14	Ice Machine		-	-	20,000	-	-	
15	Lighthouse Caretakers' Roof		15,000					Carry Over Project Budgeted in 2012/2013
16	Reserve Use		(15,000)					
17	Harford Pier & Canopy		300,000	30,000	1,500,000	1,500,000		
18	Grant		(300,000)					
20	Mobile Hoist Pier		150,000	600,000				
21	Grant		(75,000)	(400,000)				
22	Olde Port Beach Restroom		156,900					
23	Grant		(96,000)					
24	Reserve Use		(60,900)					PY insurance proceeds not spent
25	Replace Backhoe		-		120,000			Replace after 25 years
26	Replace Rescue Vehicle		36,500	-	40,000	-		
27	Reserve Use		(36,500)					
28	Sewer Lift Station		25,000					
29	Reserve Use		(25,000)					
30	Sewer Treatment Plant		75,000	75,000	75,000	75,000	75,000	
31	Reserve Use		(40,000)	-	-	-		
32	Trailer Park Closure		150,000					
33	Reserve Use		(150,000)					
34	Replace Trash Truck		40,000		-	-		
35	Website		-	10,000				
36	<b>Total</b>		<b>\$ 150,000</b>	<b>\$ 660,000</b>	<b>\$ 1,780,000</b>	<b>\$ 1,625,000</b>	<b>\$ 75,000</b>	

Exhibit 3

Specified Reserve Funding & (Use)									
Description	Priority	Est. End Balance 2012/13	Projected Reserve Funding & (Use)					Est. End Balance 2013/14	Reserve Balance at 2017/18
			2013/14	2014/15	2015/16	2016/17	2017/18		
1 Building Improvement		\$ 35,000	\$ (35,000)	-	-	-	-	\$ -	\$ -
2 Coastal Gateway		15,800	(12,500)	-	-	-	-	3,300	3,300
3 Computers		15,300	-	-	-	-	-	15,300	15,300
4 Crane		23,000	-	-	-	-	-	23,000	23,000
5 Dredge		76,500	(76,500)	-	-	-	-	-	-
6 Elections		-	45,000	(45,000)	45,000	(45,000)	45,000	45,000	45,000
7 Equipment		26,500	(10,000)	-	-	-	-	16,500	16,500
8 Facilities		70,900	(15,900)	-	-	-	-	55,000	55,000
9 Fire System		30,000	(30,000)	-	-	-	-	-	-
10 Harbor Patrol Landing		20,000	(20,000)	-	-	-	-	-	-
11 Hoists		12,000	-	-	-	-	-	12,000	12,000
12 Insurance		20,300	(20,300)	-	-	-	-	-	-
13 LCM Replacement		178,600	(40,000)	-	-	-	-	138,600	138,600
14 Lighthouse Facility		16,400	(15,000)	-	-	-	-	1,400	1,400
15 Other Post Emp. Benefits		69,000	-	-	-	64,000	-	69,000	133,000
16 Parking/Road Imp.		10,300	(10,300)	-	-	-	-	-	-
17 Pension Savings-TRAN		76,000	-	-	-	-	-	76,000	76,000
18 Pier Improvements		3,300	(3,300)	-	-	-	-	-	-
19 Public Art		500	-	-	-	-	-	500	500
20 Safety Equipment		12,000	-	-	-	-	-	12,000	12,000
21 Trailer Park Closure		186,200	(150,000)	-	-	-	-	36,200	36,200
22 Utility Replacement		35,000	(25,000)	-	-	-	-	10,000	10,000
23 Vehicle Replacement		37,000	(36,500)	-	-	-	-	500	500
24 Sewer Treatment Plant		40,000	(40,000)	-	-	-	-	-	-
25 <b>Total</b>		<b>\$ 1,009,600</b>	<b>\$ (495,300)</b>	<b>\$ (45,000)</b>	<b>\$ 45,000</b>	<b>\$ 19,000</b>	<b>\$ 45,000</b>	<b>\$ 514,300</b>	<b>\$ 578,300</b>
26 Total Funding			\$ 90,000	\$ -	\$ 45,000	\$ 64,000	\$ 45,000		
27 Total Use			\$ (585,300)	\$ (45,000)	\$ -	\$ (45,000)	\$ -		

**FISCAL YEAR 2012/13 STAFFING AUTHORIZATION**

	<u>FY 2012/13</u>	<u>FY 2013/14</u>
<b>Administration</b>		
Harbor Manager	1	1
<b>Business Department</b>		
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)	75%	75%
<b>Facilities Department</b>		
Facilities Manager	1	1
Planner/Analyst	1	1
Facilities Supervisor	1	1
Heavy Construction Leadworker	1	1
Utility Crew Leadworker	1	1
Port Maintenance Worker II	5	5
Port Maintenance Worker I	1	1
Mooring Crew Workleader	1	1
Port Maintenance Worker II Deckhand	1	1
<b>Harbor Patrol Department</b>		
Chief Harbor Patrol Officer	1	1
Harbor Patrol Officer	5	5
<b>Temporary Seasonal Workers (April 1-September 30)</b>		
Temporary Port Maintenance Worker	1	1
Lifeguards	15	15
<b>TOTAL STAFFING</b>	<u>41.75</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 25, 2013

**RESOLUTION 13-10  
ADOPTING A FINAL BUDGET  
FOR THE FISCAL YEAR 2013-14**

**WHEREAS**, on the 23<sup>rd</sup> day of April, 2013 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, 2013; and

**WHEREAS**, notice of the adoption of said Preliminary Budget has heretofore been given as required by law, that on the 25<sup>th</sup> day of June 2013, 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 2013-14; and

**WHEREAS**, upon conclusion of the Public Hearing conducted on the 25<sup>th</sup> day of June 2013, 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 2013-14, 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 \$5,311,200 are funded by \$4,314,900 operating and non-operating revenue sources, \$585,300 in prior year specified reserves, and \$501,000 in grant funds for the Fiscal Year 2013-14.
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 31<sup>st</sup> day of July, 2013 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: 0 ABSENT: 1 ABSTAIN: 0

**THE FOREGOING RESOLUTION** is hereby adopted this 25<sup>th</sup> day of June 2013.

  
Drew Brandy, President

Attest:

  
Dave Kirk, Secretary