



2021/22  
**OPERATING AND  
CAPITAL BUDGET**  
July 1, 2021 – June 30, 2022



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Port San Luis Harbor District, California** for its annual budget for the fiscal year beginning July 1, 2020. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Port San Luis Harbor District  
California**

For the Fiscal Year Beginning

**July 1, 2020**

*Christopher P. Morill*

Executive Director



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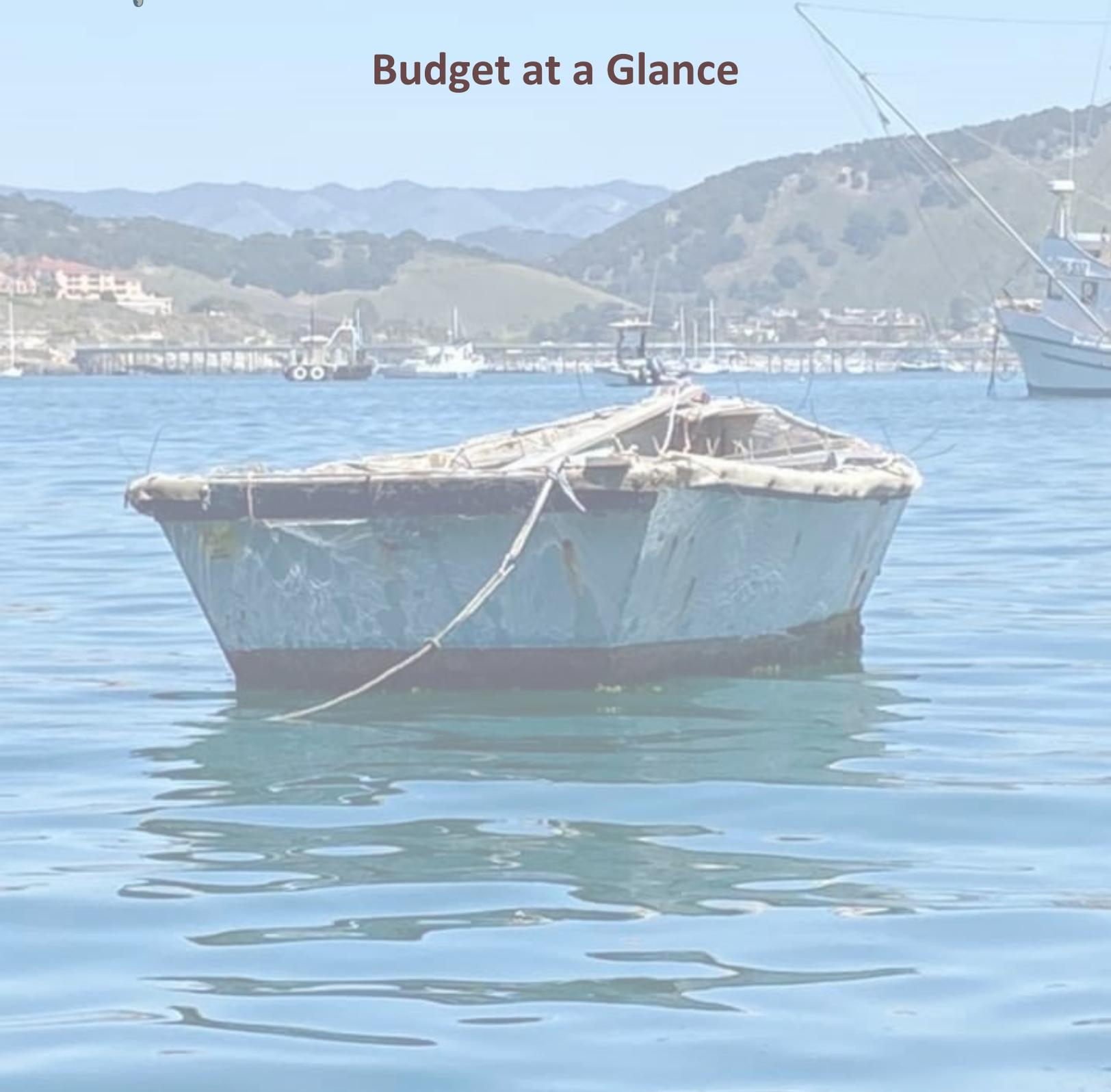
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# Budget at a Glance

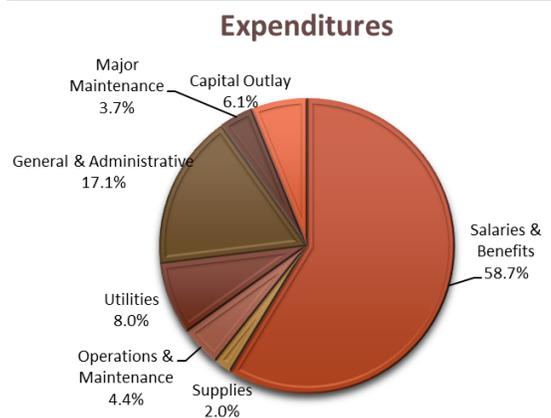
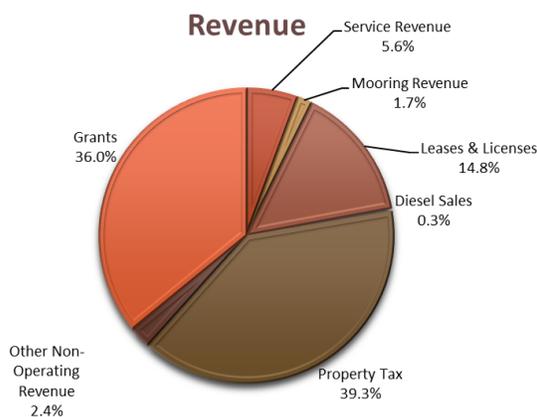




## Budget Summary

Budget Summary 2021/22		Comparison to 2020/21 Projections				
Operating Revenue	2,200,900	<input checked="" type="checkbox"/>	Increase	<input type="checkbox"/>	Decrease	32%
Non-Operating Revenue	4,110,750	<input checked="" type="checkbox"/>	Increase	<input type="checkbox"/>	Decrease	0.7%
Operating Expenditures	(5,736,250)	<input checked="" type="checkbox"/>	Increase	<input type="checkbox"/>	Decrease	4.2%
Major Maintenance and Capital Projects (net of grant funding)	(1,286,050)	<input checked="" type="checkbox"/>	Increase	<input type="checkbox"/>	Decrease	3.8%
Net Income (Loss)	(710,650)	<input type="checkbox"/>	Increase	<input checked="" type="checkbox"/>	Decrease	31.72%
Prior Year Specified Reserve Usage	660,000	<input checked="" type="checkbox"/>	Increase	<input type="checkbox"/>	Decrease	43.41%
Specified Reserve Funding	(0)	<input type="checkbox"/>	Increase	<input type="checkbox"/>	Decrease	0%
Increase (Decrease) in Operating Reserves	(50,650)	<input type="checkbox"/>	Increase	<input checked="" type="checkbox"/>	Decrease	-91.3%

- The 2021/22 budget utilizes \$660,000 in prior year specified reserves to fund major maintenance and capital asset purchases and improvements, with a decrease to operating reserves in the amount of \$50,650.
- Operating revenue is budgeted to increase 32% compared to 2020/21 projections. Operating revenues are budgeted to increase as the District has reopened full public access to RV camping, has re-allocated 50 parking spaces to paid parking, and continues to recover from COVID-19 mandated state closures. Lease and License patrons are also expected to recover from loss of income in 2020/21.
- Non-Operating Revenue is budgeted to increase 0.7% compared to 2020/21 projections. Base property tax revenues are budgeted to increase 0.95%, while unitary tax revenues are projected to decrease as the Diablo Canyon Power Plant begins the decommissioning process. See pages 39-40 for further detail on revenue.
- Operating expenditures are budgeted to increase 4.2% compared to 2020/21 projections. This increase is largely due to an increase in Supplies and Sanitary products in response to the COVID-19 pandemic. Additional detail on operating expenditures can be found on page 41.
- The District anticipates operating and non-operating revenues exceeding operating expenditures by \$575,400, which will be used to fund a portion of major maintenance and capital project costs of \$4,834,906. Additional major maintenance and capital project costs will be funded using \$660,000 in specified reserves and \$3,548,856 in anticipated grants. See pages 52-71 for further major maintenance and capital project detail.





## Priorities and Issues

### Mission Statement

The Harbor Commission adopted the following Mission Statement on February 25, 2014.

**“To serve the public with an array of commercial and recreational boating, fishing, and coastal-related opportunities, while ensuring an environmentally responsible, safe, well-managed, and financially sustainable harbor that preserves our marine heritage and character.”**

### Value Statements

Port San Luis:

- Values honesty because it builds trust.
- Promotes respect and understanding of the Harbor District and surrounding community.
- Strives to carry out its mission responsibly, ethically, and with integrity.
- Protects and serves throughout our community and environment.
- Fosters a positive attitude through patience, gratitude, and empathy.
- Takes a proactive approach by being resourceful, dependable, and responsive.





## Priorities and Issues (Cont.)

Following are District goals in support of the Mission Statement and the departments responsible for working to achieve these goals:

### **Port San Luis Harbor District 2020-2021 Objectives and Goals (Adopted March 24, 2020)**

**Major Objectives and Goals for District** - Most important to accomplish, key targets of focus, and resources.

**Objective #1 - Sustain and enhance the Harbor's finances - provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities.**

Goal A - Complete a focused set of workshops on key topics driving financial health.

Goal B - Complete a budget with priorities for what we can accomplish.

Goal C - Work with lessees to identify possibilities to boost revenues.

Goal D - Develop focused plans for short-term parking, boatyard, and Harford Pier revenue opportunities.

**Objective #2 - Maintain and enhance a boater friendly atmosphere at PSL for both commercial and recreational boaters.**

Goal A - Identify ways to optimize boating access through improvements in parking management.

Goal B - Pursue grant or other funding opportunities to extend the dock.

Goal C - Sustain follow up on sediment management.

**Objective #3 - Keep Harford Pier open and optimize use.**

Goal A - Complete Harford Pier site plan and explore potential interest in expanding the pier and its uses and revenues.

Goal B - Resolve multiple needs and uses (fishing, restaurants, parking, walking).

Goal C - Pursue near-term opportunities to boost use and revenues (e.g. use of restrooms, refrigeration, table space, etc.).

**Other Important Objectives and Goals** – Very important, find resource, and complete as able.

**Objective #4 - Revitalize the Avila Pier.**

Goal A - Pursue external funding for Avila Pier rebuild/rehabilitation.

Goal B - When receive funding for rebuilding, explore potential for revenue generating activities from the pier pursuant to the Master Plan.

Goal C - Explore near-term revenue opportunities (e.g. mobile vendors).

**Objective #5 - Review Master Plan and identify targeted areas for revision to prepare for future changes (e.g. Harbor Terrace opening, Diablo closure, sea-level change, etc.).**



## Priorities and Issues (Cont.)

### Additional Objectives – Pursue as resources permit

**Objective #6** - Continue environmental stewardship efforts (e.g. Clean Marinas), explore passive solar designs, and evaluate opportunities to further reduce carbon footprint (e.g. solar panels in parking areas and canopy with potential tie-ins to water treatment plant).

**Objective #7** - Continue advocacy and collaborative efforts with Coast Guard and other state and federal agencies to support commercial, recreational, and coastal-related activities.

**Objective #8** - Enhance outreach with lessees—listen to needs, interests, and ideas—and demonstrate support for win-win solutions.

**Objective #9** - Support high-performing staff – continue steps to maintain low turnover and good employee morale through compensation, staff growth, and positive engagement.

**Objective #10** - Continue oversight and support for Harbor Terrace project for successful implementation.



## Short-Term Factors Influencing Decisions

Factors influencing District decisions on a short-term basis include impact of outside economic and legislative factors and limited internal resources available to support replacement of equipment and aging buildings and infrastructure.

### COVID-19 Pandemic

On March 19, 2020, California Governor Gavin Newsom issued Executive Order N-33-20 in response to the COVID-19 Pandemic, which directed all residents to immediately heed the directives to stay home, except for those responsible and assigned to maintain operations of critical infrastructure sectors and other additional sectors (essential businesses) as designated by the State Public Health Officer.

The mandated closure of non-essential businesses and the Governor's stay-at-home order had and is foreseen to have a financial impact on the revenues of the District. The FY 20/21 budget reported a decline in revenues due to the closure of District lessees and other revenue generating areas of the District. While the District's visitor service lessees performed well during FY 20/21, the District continued to experience a loss in anticipated revenues from camping due to Governor Newsom's mandatory shutdown of all campgrounds effective December 3, 2020, through January 25, 2021. In an effort to prevent complete revenue loss for the month of December 2020, the District allowed those with camping reservations to reschedule their reservation to a later date. Furthermore, the District has taken a cautious approach in releasing the camp sites for future reservations in an effort to prevent additional revenue losses.

Property Tax revenues comprise the majority of the General Fund revenues for FY 2021/22 and the estimated revenues do not reflect a decrease due to the COVID-19 Pandemic. The anticipation of a decline in Property Tax Revenues for FY 2020/21 did not take place, and the real estate market is experiencing record activity.

As the COVID-19 state required restrictions are to be lifted effective June 15, 2021, the District is optimistic for FY 21/22, with revenues improving as operations at the District will be returning to pre-COVID-19 revenue levels, resulting in continuous camping revenues, special event permit issuance, and full-opening of visitor serving options within the District.

### Economic Factors

The District forecasts revenues will return to levels typically expected pre-COVID-19 Pandemic. Modest fee increases for District services at 1.6% will go into effect July 1, 2021, as well as a new source of revenue generated from paid parking fees. Major Maintenance and Capital Projects are not fully funded from operations and will require the District to use Reserve Funds.

The upward trend in enterprise revenues, specifically RV camping and parking revenues stalled in FY 20 due to the COVID-19 Pandemic shutdowns, which limited travel (net effect on parking revenues) and mandatory closures of camping; however, with the re-opening plan as currently set by the State, it is expected that parking and camping revenues will once again be a strong revenue generator for the District.



## Short-Term Factors Influencing Decisions (Cont.)

Additionally, the Harbor Terrace Campground is slated to open in July 2021, providing for additional revenues to the District, which will offset the closure of District camping sites located on Babe Lane and Overflow Camping. Revenues for these items correlate with weather conditions, which make it difficult to predict.

According to data presented by the Bureau of Labor Statistics as of September 2020, unemployment in the County was 7.2%, which is lower than both the state rate of 11% and the national rate of 7.9%. During the same period last year, unemployment in the County was 2.4%. The rise in the County's unemployment rate has closely followed the trend in unemployment at the state and national level and is primarily attributable to the COVID-19 pandemic.

Certain economic factors such as uncertainty in the stock market, low oil prices, a weaker Chinese economy, and a slow return to full business functions due to the COVID-19 Pandemic, may lead to a downturn in the economy in the near future. This may lead to a decrease in disposable income and negatively impact the District's Enterprise Fund revenue, which relies on recreational spending. In addition, the largest employer in San Luis Obispo County, Pacific Gas & Electric Co., announced the closure of the Diablo Canyon Power Plant by 2025 and filed for Chapter 11 Bankruptcy in January 2019. Diablo provides 1,500 head-of-household jobs locally, and the effect of its closure in 2025 is certainly not inconsequential. Additionally, the District receives approximately \$310,000 in tax revenues annually associated with the power plant. Knowing the timeline of the plant's closure will 1) allow the County and Harbor District to plan ways to replace such tax revenue and/or adjust spending and services and 2) allow those individuals employed at Diablo to plan for future employment.

### Legislative Factors

The Governmental Accounting Standards Board (GASB) issued statement 68 on Accounting and Financial Reporting for Pensions, which requires governments to record long-term liabilities in enterprise funds and government-wide statements. Government-wide statements reflect general, capital, and enterprise activity assets, liabilities, and operations as stated on a modified accrual basis. According to the most recent actuarial reports, used for fiscal year 2019-20 financial reporting, the unfunded portion of the net pension liability for all such activities was \$4,497,236.

Beginning July 1, 2021, CalPERS will begin the implementation of its new policy which will shorten the amortization period of new unfunded liabilities from 30 years to 20 years. The Discount Return Rate is estimated to be 7% (the projected investment return), which will result in an increase in the District's required contribution, with an estimated payoff date of June 30, 2039, if no changes are made in making additional contributions and previous liabilities are still calculated with a 30-year amortization schedule and new liabilities at the new 20-year amortization schedule.

The District currently contracts with CalPERS to provide employees with medical benefits. CalPERS requires that participating agencies contribute a certain dollar amount towards current employees and retirees. For calendar year 2021, the required minimum contribution is \$143 per month. The retiree contribution liability (also known as Other Post-Employment Benefits (OPEB)) is calculated every three years through an actuarial valuation. The most recent valuation estimated the District's unfunded liability at \$1,641,208.



## Short-Term Factors Influencing Decisions (Cont.)

The Federal Patient Protection and Affordable Care Act (ACA) was signed into law on March 23, 2010 and established comprehensive health insurance reforms, and as a result, there have been continuous changes in the marketplace. In part, these ACA changes have resulted in near double-digit increases in health insurance costs since its inception. In 2010, the health care cost to the District was \$275,500 and is projected to be \$372,000 for fiscal year 2021/22.

Propositions 4 and 1A constitutionally require the State of California to reimburse local agencies for costs directly associated with new state-mandated programs. When it defers these reimbursements, the state must eventually pay them back with interest. Two of the most common reimbursements owed to special districts include Brown Act and Public Records Act Mandate. Under Governor Brown's long-range financial plan, local governments would be reimbursed for a portion of the mandated costs starting in fiscal year 2015/16. The State owes Port San Luis Harbor District \$28,891 from 2006 through 2012 for costs associated with Brown Act mandates.

On March 28, 2016, Governor Jerry Brown signed a bill that will raise the minimum wage from \$10 per hour to \$15 per hour by 2022. Governor Gavin Newsom will have the power to postpone an annual increase if the economy experiences a downturn. There is no consensus on the impact the new bill will have on unemployment rates. This measure is expected to cost California government about \$4 billion dollars a year by 2022. This is not expected to affect the District in the short-term but may require the District to increase hourly pay rates in the future for recruitment and retention purposes.

### Limited Resources

The District made the decision to close the Avila Pier in June 2015 due to safety concerns identified in an inspection done by Shoreline Engineering, Inc. After closure, the District worked with an outside consultant, Netzel Grigsby, to complete a Feasibility Study in early 2017 to determine the viability of replacing the Avila Pier as it is currently configured, and the potential for funding the project through a myriad of options and the timeframe. The completed study provided the Board of Commissioners with recommendations, which they approved in March 2017 and worked on during 2017/18 fiscal year, which included a creation of a 501c3, Friends of Avila Pier (FOAP). Moving forward, prior to determining the specific project and embarking on fundraising, the Board of Commissioners' consensus in April 2018 was to have a study completed by an engineering firm/engineer to determine more specific costs for pier options including the current dimensions as well as a shorter pier and the cost for removal.

In February 2019, engineering firm Moffatt & Nichol completed a load capacity study of the Avila Pier and provided preliminary recommendations for the repair of the pier, including the recommendation to reopen the pier to Bent 58. The Avila Pier was opened to Bent 58 in April 2019. Moffatt & Nichol followed up the Load Capacity Study with an inspection and assessment of all piles which was completed in December 2019. During FY 2020/21, Moffatt & Nichol began work on the Avila Pier Repair Plan which includes design drawings, specifications, and cost estimates for the immediate repair, full repair, and long-term maintenance of the Avila Pier.

The Harbor District has been successful in acquiring grants in the amounts of \$1.25 million from Wildlife Conservation Board, \$250,000 from California Coastal Commission, and \$10,000 from the Avila Beach Community Foundation. The District received notification of an additional \$200,000 from the Division of Boating and Waterways, Boating Infrastructure Grant program toward repairs and improvements to the Avila Pier Landing but has yet to be formally awarded. The Friends of Avila Pier has continued in its efforts to secure donations from private entities and the public.



## Short-Term Factors Influencing Decisions (Cont.)

The Harbor District submitted its Coastal Development Permit application in October 2020, with an expected hearing date of Summer 2021. Based on the results of the Moffatt & Nichol repair plan, the conditions of the Coastal Development, and projected funding, a scope of work and rehabilitation schedule will be created.

A 2016 agreement between the Harbor District and the Avila Beach Community Services District (ABCSD) re-established the Harbor District's 35% capacity rights to the wastewater treatment plant in Avila Beach. This entitlement comes with an obligation to fund 35% of related capital improvements. The ABCSD is anticipating that there will be regulatory changes for the ocean outfall that would require treatment plant upgrades. The Wastewater Treatment Plan Alternatives Evaluation report has been completed, and the preliminary costs of the project is stated to be \$2.848 million. The District is obligated to participate in the project, and to date, the District's share will be \$996,800, to be repaid over 20-years. Payment options include using revenue or reserve funds.

The District lets property and buildings for uses such as retail and wholesale seafood sales, restaurants, souvenir sales, Yacht Club use, and use of a pier by Cal Poly for education and research. Some District buildings are past their useful life and need substantial improvements. Currently, the District lets some of these buildings on a short-term basis until such improvements can be made. Without the funding for needed improvement, reduction in lease income may occur.

### Investment Resources

The District relies on its investment reserves (specified reserves and operating reserves) to fund major maintenance and capital project budgets in budget cycles where operating reserves and grants are insufficient to cover the cost of all projects. Such reserves are invested in the Local Agency Investment Fund (LAIF) and the Franklin US Government Securities Fund ("Franklin"). Preservation of capital is a primary investment objective of these funds.

LAIF is a voluntary State investment pool administered by the Treasurer of the State of California into which cities, counties, and other local governments invest their idle cash. The fund is managed by a professional investment staff.

The Franklin Fund has operated since 1983. The fund has invested substantially all its assets in Government National Mortgage Association securities, or Ginnie Maes (GNMAs). These securities carry a guarantee backed by the full faith and credit of the U.S. government as to timely payment of principal and interest.



## Budget Process

The District's budget process is governed by Policy 3020, Budget Preparation. The Budget is prepared annually by the Harbor Manager with the assistance of the Department Heads. By February, the Board of Commissioners approve the budget calendar for the next fiscal year's budget at the regularly scheduled Harbor Commission meeting. The Commission sets overall goals and priorities for the Harbor District with emphasis on the Capital and Special Project budgets. The Commission also reviews the current year's budget and forecast at this time.

The first draft of the Major Maintenance and Capital Project Budget was presented at a Harbor Commission March meeting. District staff receives direction from the Commission and presents the Preliminary Budget at the May Harbor Commission meeting. The Preliminary Budget is adopted at the May meeting and a public notice is published pursuant to Section 6061 of Government Code stating the adoption of the Preliminary Budget.

The Final Budget is presented to the Harbor Commission at the June Board of Commissioner's meeting. The Commissioner's adopt the Final Budget for next Fiscal Year during a public hearing at this meeting. Members of the public are invited to comment during this meeting prior to the adoption of the Final Budget. The Final Budget is reported to the San Luis Obispo County Board of Supervisors, County Auditor Controller, Secretary to the Board of Supervisors, and the Chief Administrative Officer of the County before July 31 of each year.



January 14, 2021	Special Meeting Pension update and Budget Process Review
February 23, 2021	Mid-Year Review
March 18, 2021	Major Maintenance & Capital Project Workshop
May 6, 2021	Major Maintenance & Capital Project Workshop
May 25, 2021	Budget Presentation – Adoption of Preliminary Budget
June 29, 2021	Final Budget Review and Adoption



## Budget Process (Cont.)

### Budget Adjustments

The Harbor Commission level of budgetary control (i.e. the level at which expenditures may not legally exceed appropriations) is maintained at the fund and budget category level, with more stringent control over major maintenance and capital assets, which are maintained at the line-item level. District staff requests approval from the Harbor Commission for budgetary transfers between budget category levels and any line-item additions to major maintenance and capital assets throughout the year.

### Budget Review

In February of each year, a mid-year budget report is prepared and presented to the Harbor Commission for review. If it is anticipated that revenue projections will not be met or expenditures will exceed appropriations, corrective recommendations will accompany the report.

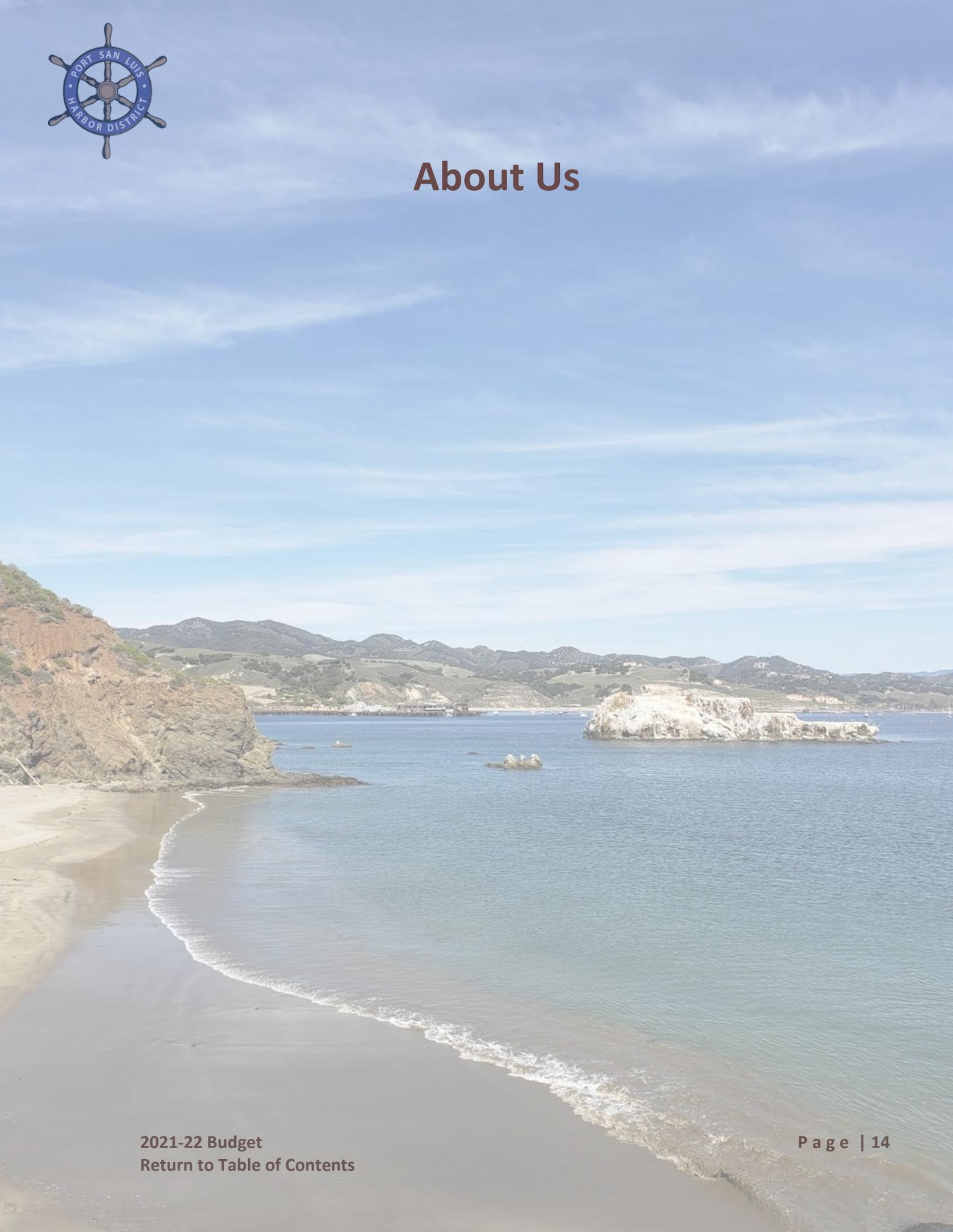
In August of each year, estimates of final fiscal year end results are calculated. Budgeted funding of specified reserves is adjusted accordingly. If the estimates are more favorable than budget, then additional specified reserves are recommended to the Harbor Commission and vice versa.

## Participants in the Budget Process

Participants	December	January	February	March	May	June
<b>Board of Commissioners</b>		Pension update/ Budget Process Workshop 1/14/2021 BOC Meeting 1/26/2021 Approve Budget Calendar	Midyear Review 2/23/2021	Major Maintenance Capital Project Workshop 3/18/2021	Budget Workshop 5/6/21 Budget Presentation Adoption of Preliminary - Budget 5/25/2021	Final Budget Review Budget Adoption 6/29/2021
<b>Community</b>		Zoom Audience Participation	Zoom Audience Participation	Zoom Audience Participation	Zoom Audience Participation	Zoom Audience Participation
<b>Managers</b>	Compare YTD projections with budget amounts	Prep Major Maintenance	Prep Major Maintenance	Attend Workshop	Attend BOC meeting	Attend BOC meeting
<b>Support Staff</b>	Draft Department Budgets	Capital Project List Meet as a Group for MM-CP	Capital Project List Draft to present in March	MM-CP Backup	Budget Backup	Budget Backup
<b>Accounting Dept</b>	Prepare YTD projections Draft Budgeting MM - CP Budget Templates Meet with Departments to Review dept budget	Pension/Budget Workshop Draft Budgeting Meet as a Group for MM-CP	Prepare MM-CP Reports/ Presentation to BOC Prepare Mid-Year Financials	Budget Entries Present to BOC MM-CP & Midyear	Budget Updates from BOC Prepare final Draft for June BOC Adoption of Preliminary Budget	Complete final draft for Present Final Budget Draft GOAL - BOC Adoption of FINAL BUDGET



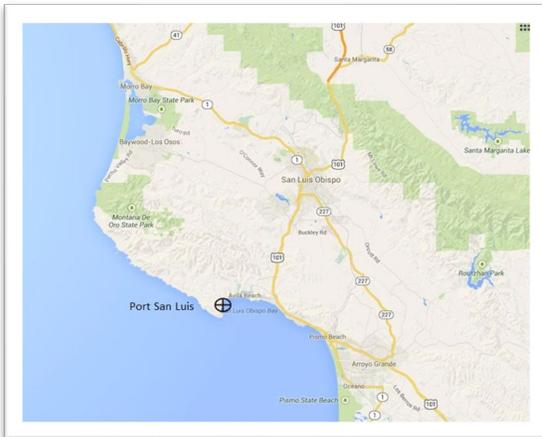
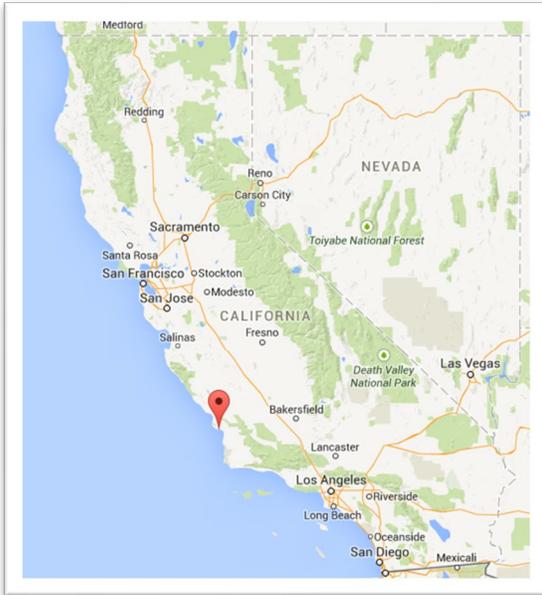
# About Us





## Where is Port San Luis?

Port San Luis is a Special District located on the California coast, about eight miles south of San Luis Obispo, just past the town of Avila Beach.



## Population

Year	San Luis Obispo County	Avila Beach
2020	**Unavailable	**Unavailable
2010	269,954	1,627
2000	247,878	797
1990	217,162	Not avail.
1980	155,435	Not avail.

\*Source: US Census Bureau

\*\* 2020 Census data currently unavailable





## Where is Port San Luis? (Cont.)

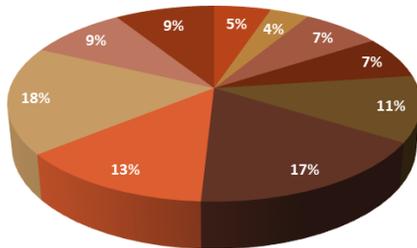
Port San Luis is located in San Luis Obispo County. Due to its size, demographic information for the Harbor is not available. Information for the County is presented.

San Luis Obispo County is made up of seven cities as well as many unincorporated communities. The California Department of Finance estimated the population to be 271,172 as of January 1, 2021. This is a 2% decrease from the January 1, 2020 estimates.

SLO County Population by City	
Arroyo Grande	17,555
Atascadero	29,623
Paso Robles	30,073
Grover Beach	13,128
Morro Bay	10,121
Pismo Beach	8,108
San Luis Obispo	46,058
Unincorporated	115,506
<b>Total (Estimated)</b>	<b>271,172</b>

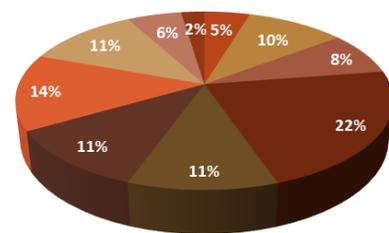
\*Source: California Department of Finance

INCOME DISTRIBUTION



- Less than \$10,000
- \$10,000 to \$14,999
- \$15,000 to \$24,999
- \$25,000 to \$34,999
- \$35,000 to \$49,999
- \$50,000 to \$74,999
- \$75,000 to \$99,999
- \$100,000 to \$149,999
- \$150,000 to \$199,999
- \$200,000 or more

AGE DISTRIBUTION



- Under 5 years
- 5 to 14 years
- 15 to 19 years
- 20 to 34 years
- 35 to 44 years
- 45 to 54 years
- 55 to 64 years
- 65 to 74 years
- 75 to 84 years
- 85 years and over

The County's median household income was estimated at \$73,518. This is less than the estimated median income for the State of California of \$75,235.

The median value of owner-occupied housing is estimated at \$574,000. This is more than estimated for the State of California of \$505,000. The median monthly owner cost with a mortgage is estimated at \$2,351, slightly lower than the State of California estimated at \$2,357.

\*Source: US Census Bureau  
2019: ACS 5-Year Estimates Data Profiles



## Where is Port San Luis? (Cont.)

Port San Luis is located in San Luis Obispo County. Due to its size, demographic information for the Harbor District is not available. Information for the County is presented.

### Demographic and Economic Statistics

Calendar Year	Population	Personal Income (in thousands)	Per Capital Personal Income	Unemployment Rate
2010	273,231	10,532,649	38,994	10.0%
2011	270,966	10,966,438	40,322	9.9%
2012	271,483	12,008,355	43,698	8.5%
2013	272,177	12,547,278	45,388	6.4%
2014	272,357	12,823,005	45,947	5.3%
2015	274,293	14,034,209	49,873	4.4%
2016	277,977	Not Avail.	Not Avail.	4.5%
2017	279,210	Not Avail.	Not Avail.	3.6%
2018	280,048	Not Avail.	Not Avail.	3.2%
2019	280,101	Not Avail.	Not Avail.	2.9%
2020	271,172	Not Avail.	Not Avail.	7.2%

\*Source: San Luis Obispo County 2019-2020 Comprehensive Annual Financial Report

### Principal Taxpayers (Fiscal Year 2019-2020)

Taxpayer	Industry	Assessed Value (in thousands)	% of Total County Assessed Value
Pacific Gas & Electric Co.	Utility	\$2,001,973,104	3.37%
High Plains Ranch II LLC	Solar Ranch	823,210,175	1.38%
Phillips 66 Company	Oil Refinery	164,954,426	0.28%
Southern California Gas Company	Utility	119,953,547	0.20%
Jamestown Premier	Commercial	115,502,974	0.19%
CAP VIII – Mustang Village LLC	Apartments	94,501,067	0.16%
E & J Gallo Winery/Vineyards	Winery	93,203,556	0.16%
Treasury Wine Estates Americas Co	Winery	92,492,856	0.16%
Firestone Walker LLC	Brewery	90,903,302	0.15%
Sierra Vista Hospital	Hospital	78,295,740	0.13%
<b>Total Top 10 Taxpayers</b>		<b>\$3,674,990,747</b>	<b>6.18%</b>

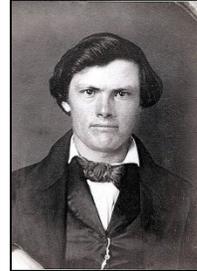
\*Source: County of San Luis Obispo Property Tax "2019-20 Property Tax Perspective"



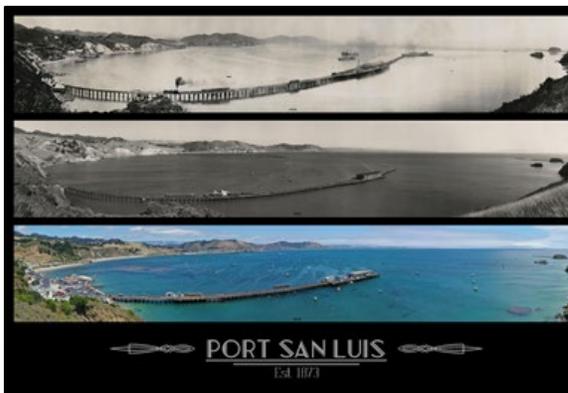
## Our History

The Avila Beach area was used by the Spaniards and Portuguese many centuries ago. Richard Henry Dana also used the natural headlands to anchor up out of the wind, resupply, and trade with the local Chumash Indians.

In 1873, John Harford built the Harford Wharf. Using horses, he offloaded schooners and imported cargo from Los Angeles and San Francisco. He sold the goods in San Luis Obispo and northern Santa Barbara County. Ships carrying supplies, mail, and passengers laid alongside the Harford Pier.



In 1876, the Marre Hotel was built at Port San Luis where passengers would rest up while waiting for passage on the next ship. The narrow-gauge railroad was built in the 1880's, carrying both passengers and cargo. By 1913, the federal breakwater, funded by congressional action, had been built to provide a safe anchorage at the wharf. Cattle and agriculture goods were exported to Los Angeles and San Francisco; lumber and dry goods were imported to the area. The narrow-gauge railroad ran out onto the wharf to carry cargo back and forth to market.



Local commerce fell on hard times at the onset of the Depression, and the Port fell into disrepair. The railroad and pier were sold to Elton Tognazzini in 1942 for \$17,265.

In 1954, the citizens of southern San Luis Obispo County voted to create and fund a Harbor District for the Port San Luis Area. It was hoped that this action would provide for a method to fix up the old facilities and create some commerce for the south county. Five Harbor Commissioners were elected, and the harbor was given new life.

In 1955, the State Legislature granted the Harbor District the area's tidelands in trust. Very few grants being given, this, indeed, was another chance to improve the Port's dilapidated facilities. Tognazzini sold his property, including the Harford Pier, to the Harbor District for \$500,000 in the late 1950s, using a loan from the State Department of Boating and Waterways. The District continued to grow, adding the site now known as Harbor Terrace in 1978, acquiring the beach, the pier, and the parking lot in Avila Beach from the County in 1983, and the 30-acre home to the Point San Luis Lighthouse from the federal government in 1994.

The Harbor Commission has since sought to implement the original goal of the first Commission and vision of the Founding Fathers of the District. That is, to serve the public with an array of commercial and recreational boating, fishing, and coastal-related opportunities, while ensuring an environmentally responsible, safe, well-managed, and financially sustainable harbor that preserves our marine heritage and character. In the past ten years, the Commission has concentrated more on environmental responsibilities, while maintaining a balance to serve the boating and general public.



## Port San Luis Today

### Fishing

The Port provides facilities for launching trailer-able boats to fish for rockfish, salmon, sea bass, and other species depending on season and presence of fish. The Port also hosts a very active commercial fishing industry that continues its significant rebound from its low point in 2005 of \$870,000 in landings to a value of over \$2,700,000 in 2016, a more than threefold increase and the highest since 1998. Commercial fishing in Port San Luis reached approximately 977,000 pounds in 2016 and rose nearly 106% between 2013 and 2016. The top species landed in the Port are Brown Rockfish, Gopher Rockfish, Black and Yellow Rockfish, Cabazon, and Dungeness Crab. Port San Luis was also the top port for Pacific Hagfish in California in 2016, landing 388,000 pounds. The Port had a [Commercial Fishing Economic Impact Report](#) completed in 2018, which is on their website and provides further data on the fisheries.

### Recreation

Recreation continues to play a very significant role in the use of the District's facilities, resulting in increased demand on District resources including maintenance, Harbor Patrol, and administrative staff. The District's beaches host hundreds of thousands of visitors annually for traditional beach activities as well as kayaking, paddle boarding, surfing, outrigger canoeing, and boogie boarding. The restored 19th century Point San Luis Lighthouse, another very popular destination, is owned by Port San Luis Harbor District and restored, managed, and maintained by the Point San Luis Lighthouse Keepers, our non-profit partner. Visitors can access the Lighthouse by scheduled trolley trip and docent led hikes. Adventurous individuals can also access the Lighthouse by arriving on the popular Coast Guard Beach, walking up the stairs and self-touring the Lighthouse grounds.

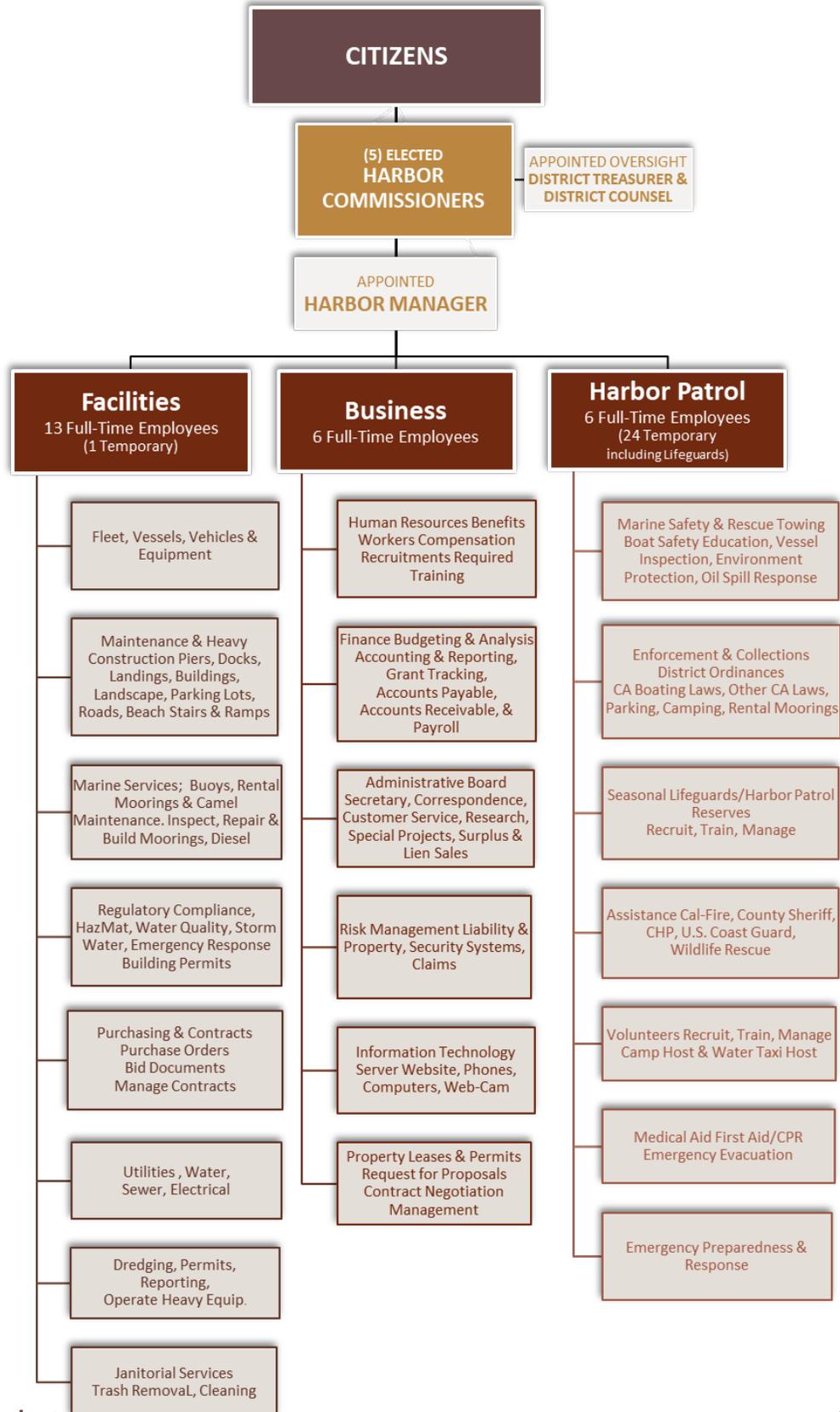
### Development

In 1978, the District purchased the site now known as Harbor Terrace, intending for the land to be financially and physically supportive of District operations. In early 2018, the District entered a 50-year ground lease for development/operation of the site. Groundbreaking was held in January 2020, with anticipated opening Summer 2021. Once completed, Harbor Terrace will feature space for marine gear and boat storage, District uses, and overnight accommodations, including the more rustic walk-in tent camping, RV sites, and self-contained cabins. The site will also feature commercial space and a swimming pool. While maintaining its essential functions in support of coastal dependent uses, the project will also increase visitor access to the Port and the coast and provide revenue to further support District operations.





## Organizational Chart





## Staffing Authorization

	FY 2019/20	FY 2020/21	FY 2021/22
<b>Administration</b>			
Harbor Manager	1	1	1
<b>Business Department</b>			
Business Manager	1	1	1
Accountant	1	1	1
Administrative Analyst	1	1	1
Support Services Coordinator	1	1	1
Administrative Secretary	1	1	1
Accounting Technician	1	1	1
<b>Facilities Department</b>			
Facilities Manager	1	1	1
Planner/Analyst	1	1	1
Facilities Supervisor	1	1	1
Heavy Construction Lead Worker	1	1	1
Utility Crew Lead Worker	1	1	1
Port Maintenance Worker	6	6	6
Mooring Crew Lead Worker	1	1	1
Port Maintenance Worker Deckhand	1	1	1
<b>Harbor Patrol Department</b>			
Chief Harbor Patrol Officer	1	1	1
Supervising Harbor Patrol Officer	1	1	1
Harbor Patrol Officer	4	4	4
Harbor Patrol Reserves (20 hours per month)	4	4	4
<b>Temporary Staffing</b>			
Temporary Port Maintenance Worker	1	1	1
Lifeguards	15	15	20
<b>TOTAL STAFFING</b>	<b>46</b>	<b>46</b>	<b>51</b>



## Department Summary

### Administration and Business Department

In-line with the mission, goals, and strategic plan of the Harbor District, *to hold the waters and lands in trust for the public*, the Administration & Business Department includes five elected Harbor Commissioners and seven full-time employees. The department includes the following positions: Harbor Commissioner, Harbor Manager, Business Manager, Administrative Analyst, Support Services Coordinator, Administrative Secretary, Accountant, and Accounting Technician. Together, the Administration & Business Department performs a variety of different tasks including:

#### Elected Harbor Commissioners

- Adopts a Mission Statement and establishes goals, objectives, and priorities for the District.
- Appoints, evaluates, and terminates Harbor Manager.
- Adopts an annual budget.
- Adopts ordinances to provide legal foundation of District operations.
- Represents the District, stakeholders, and public.
- Adopts policies.

#### Harbor Manager

- Plans, organizes, coordinates, and directs the activities of Port San Luis consistent with Harbor Commission direction.
- Provides direction and leadership by setting organizational standards and objectives in conjunction with the Commission.
- Prepares, reviews, and makes recommendations regarding issues for Board consideration and action.
- Prepares and presents Grant requests.
- Oversees preparation of annual budget.
- Appoints, evaluates, and terminates management staff.

#### Administration

- Provides customer service.
- Prepares and maintains administrative paperwork regarding moorings, boat storage, skiff spaces, and gear storage.
- Provides highly responsible and complex administrative, secretarial, and clerical duties in support of management, staff, committees, and elected officials.
- Oversees and administers a variety of planning, projects, grants, and contracts.

- Assists in Workers' Compensation and insurance compliance.
- Operates a radio base station.
- Manages website and social media posts.

#### Accounting/Finance

- Prepares District annual budget.
- Analyzes, reconciles, and maintains financial records.
- Coordinates year-end audit including creation of financial statements.
- Performs complex bookkeeping tasks and clerical work as related to accounts receivable, collections, and accounts payable.
- Reconciles bank statements and prepares deposits.
- Processes payroll

#### Human Resources

- Reviews all hiring and disciplinary decisions.
- Conducts staffing, organizational, and budgetary studies and recommends modifications to increase effectiveness and efficiency.
- Ensures compliance with all local, state, and federal regulations and laws.

#### Policies and Procedures

- Recommends and implements policies.
- Drafts and analyzes Board policies.
- Analyzes and develops procedures and processes.

#### Property Management

- Develops and manages all leases and licenses on District property.
- Oversees and manages Districts online camping reservations system.



## Department Summary (Cont.)

### Administration and Business Department

#### Organizational Chart



#### Trends, Challenges, and Opportunities

- Aging technological equipment (computers, laptops, phones) are making it difficult to efficiently complete tasks. (Challenge)
- Greater demand for customer service assistance from other departments, public, and elected officials without the ability to add additional employees. (Challenge)
- Increased use by the public to access information related to The District (camping, meetings, launching boats, webcam) on The District's website. (Trend)
- With the COVID-19 pandemic expected to slow and the reopening of venues, staff can attend offsite trainings and conferences related to their position. (Opportunity)

#### Accomplishments

- Continued to improve upon Zoom meetings, ensuring meetings remained open to the public.
- Implemented additional payment methods for District customers to pay their accounts with the ability to pay their bills online.
- Reduction of credit card fees paid by The District with the implementation of All Paid credit card payment system.
- Successfully conducted hiring recruitments for Harbor Patrol Officers, Lifeguards, and Port Maintenance Worker positions while adjusting for the pandemic restrictions during the year.
- GFOA awards for the FY20 Budget and the FY19 Comprehensive Annual Financial Report.
- Creation and implementation of the Commission approved Overnight Parking Permit Application.
- Processed 3,211 Camping Reservations and 684 Refunds.



## Department Summary (Cont.)

### Administration and Business Department

#### Department Goals

- Replace the District's Network Server, complete purchase, and installation.
- Replace the District's outdated telephone system, complete purchase, and installation.
- Continue to utilize the District's website to provide updated information to the public.
- Begin the process of developing an RFP for an Enterprise Resource Planning (ERP) system for the District to include Human Resource, Payroll Processing, and Accounting.
- Work with patrons on improving our mooring and boating services and increase the number of new patrons.
- Advertise the available spaces at the new Trailer Boat Storage facility on Harbor Terrace when complete.

#### Budget Summary

	2019/20 Actual	2020/21 Projected	2021/22 Budget	% Change from Projections
Wages	\$616,886	\$589,489	\$633,700	7.5%
Benefits & Payroll Taxes	\$377,906	\$375,301	\$376,000	0.19%
Contract Labor	\$460	0	0	0%

#### Operating Indicators

	2016/17	2017/18	2018/19	2019/20	2020/21
Recruitments opened	12	7	6	7	5
Lien sales conducted	0	1	0	1	0
RFPs released	6	3	3	3	4
Special event permits processed	61	59	50	23	7
Leases managed (as of June 30 <sup>th</sup> )	10	13	13	12	10
Licenses managed (as of June 30 <sup>th</sup> )	12	11	9	12	6
Claims filed against The District	0	2	1	2	2
Mooring patrons	153	148	161	162	167
Skiff storage patrons	47	50	55	57	61
* Boat storage patrons	44	49	50	0	0
Gear storage patrons	13	15	15	13	13
Grants received	3	1	2	1	3
Amount of grants received	\$53,500	\$8,000	\$8,044	\$12,000	\$29,712

\* Boat Storage was closed in 2019/20 and will reopen in 2021/22 when Harbor Terrace Project is complete.



## Department Summary (Cont.)

### Facilities Department

In-line with the mission, goals, and strategic plan of the Harbor District, *to hold the waters and lands in trust for the public*, the Facilities Department includes thirteen full-time employees and one temporary employee. The department includes the following positions: Facilities Manager, Facilities Supervisor, Planner Analyst, Heavy Construction Lead worker, Utility Crew Lead worker, Mooring Crew Lead worker, and Port Maintenance workers. The Facilities Department is responsible for the development, construction, maintenance, and repair of port and harbor facilities, including the buildings, roads, parking lots, beaches, revetments, piers, docks, hoists, moorings, water distribution system, and wastewater collection system and performs a variety of tasks including:

#### Operations and Maintenance

- Performs unskilled, semi-skilled, and skilled work as part of a work crew or independently in the maintenance and operation of The District.
- Troubleshoots and repairs electrical, water system, and sewer system problems.
- Supervises the mechanical fabrication, maintenance, and repair of equipment.
- Determines material required for job orders and requisitions materials and supplies as needed.
- Maintains inventories of supplies, equipment, materials, and tools.
- Implements and follows District safety programs.
- Performs annual dredging operations.
- Maintains, replaces, and rebuilds portions of the pier, docks, and camels.
- Constructs and maintains shore-side facilities.
- Participates in storm preparedness operations and responds when necessary.

#### Mooring Operations

- Operates, maintains, and repairs a work vessel engaged in the setting, repairing, and removing of mooring tackle.

- Constructs moorings to prescribed standards.
- Completes necessary paperwork related to mooring operations.
- Responds to fires accessible from the water and engages in fire suppression using equipment aboard the work vessel.

#### Construction Management

- Develops and manages projects including:
  - Selection of consultants.
  - Oversight of preparation of plans, specifications, and bid documents.
  - Secures permits, as necessary.
  - Releases Invitations for Bids, reviews results, and recommends bid award to Harbor Commission.
- Prepares and presents Grant requests.

#### Regulatory Compliance

- Ensures compliance with regulatory agencies, contract requirements, District policies and ordinances, and safety and operational plans.
- Secures all necessary operational permits and ensures compliance.
- Manages environmental and hazardous materials programs.



## Department Summary (Cont.)

### Facilities Department

#### Organizational Chart



#### Trends, Challenges, and Opportunities

- Due to unforeseen complications, changes, costs, and delays to the Harbor Terrace project, gear storage and its relocation continues to be a challenge. (Challenge)
- COVID-19 impacts: staffing shortages and availability, increased visitation, material shortages and cost increases, delays to consultant and contractor work, and increases to sanitation and cleaning. (Challenge)
- Continue to reduce reoccurring costs by reducing waste, competitive bidding, seeking alternatives, efficiency, performing services in-house that are normally contracted, and seeking grant assistance. (Trend)
- Facilities staff and resources will be more available to focus on other projects as District use areas become available on Harbor Terrace. (Opportunity)
- Move forward with the rehabilitation of the Avila Pier due to completion of the repair plan, acquired grant funding, and permitting. (Opportunity)
- Planning and permitting for the repairs and redevelopment of the Harford Pier Terminus. (Opportunity)
- Seek grant funding for implementation and design of revetment and jetty repair. (Opportunity)





## Department Summary (Cont.)

### Facilities Department

#### Accomplishments

- Successful in attaining grant funding for Avila Pier, Trailer Boat Dock, LCM Repower, Gear Storage Containers, Backup Generators, Harford Pier Sign, Mutt-Mitts, and Life Ring Cabinets.
- Planning, management, and improvements to the Harbor Use lots, most notably Gear Storage, will provide the District and its patrons with functional and enduring facilities for years to come.
- An understaffed Facilities Department overcame challenges due to COVID-19 such as increased visitation, cleaning, and sanitization.
- New Staff Landing was successfully installed in-house by the Facilities Department.
- Repairs and modifications were made to the Harford Pier Canopy in the initial stages of redevelopment:
  - The large portion of the pier behind the old fish market was rebuilt.
  - The Olde Port Inn restrooms were converted for public use.
  - The old fish market was successfully converted to a Fishermen's Market and the temporary ice facility was put into use.
  - Clearing, demolition, repairs, and modifications were done to the cold storage area in preparation for the new Fish Market.
  - A new, grant funded Harford Pier sign will replace the Olde Port Inn sign.
- In preparation and response to winter storms, the Facilities Department successfully minimized damage and loss in one of the worst storms and wind events in years.
- Obtained 5-year Coastal Development Permit for Operations and Maintenance after two years of correspondence and negotiating.
- Acquired \$1.5 million in grant funding for the Avila Pier Rehabilitation.
- Acquired permitting and implemented the Paid Parking Program for the Harford Pier and Harford Landing.
- By extending hours during the beginning of dredging, the Facilities Department was able to shorten the dredge season and its impacts to businesses and crew availability.

#### Department Goals

- Complete the move back to Harbor Terrace.
- Continue pursuance of grants, primarily for Revetment/Jetty repairs, UST replacement, UTV purchase, and energy efficiency.
- Continue rebuilding Harford Pier Terminus and repairs to Canopy. Apply for Coastal Development Permit for redevelopment.
- Begin rehabilitation of Avila Pier.
- Repair and improve Live Fish Storage Building.
- Repower LCM with new low-emission engines.
- Complete installation of backup generators for Main Office and Lift Station #2/Coastal Gateway.
- Design, purchase, and install new dock for Trailer Boat Launch.
- Seek initial planning, design, and grant opportunities for charging station and solar power.
- Prepare for and assist with Breakwater project.
- Update equipment and facilities to maximize capacities, reduce costs, and increase efficiency.
- Renew Operations and Maintenance Permits with U.S. Army Corps of Engineers and Regional Water Quality Control Board.



## Department Summary (Cont.)

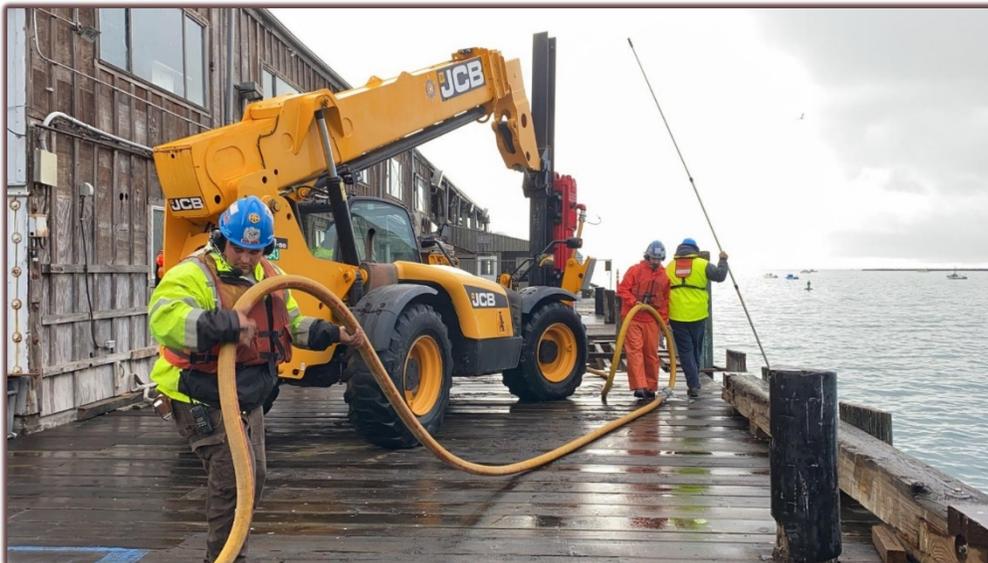
### Facilities Department

#### Budget Summary

	2019/20 Actual	2020/21 Projected	2021/22 Budget	% Change from Projections
Wages	\$871,639	\$967,891	\$957,900	-1.0%
Benefits & Payroll Taxes	\$604,391	\$618,500	\$590,000	-4.61%
Contract Labor	\$20,300	\$0	\$15,000	100%

#### Operating Indicators

	2016/17	2017/18	2018/19	2019/20	2020/21
Dredge hours	492	535	439	600	388
Boats fueled	288	340	320	250est.	300 est.
Invitations to Bid released	4	6	5	4	3
Major maintenance projects completed	9	6	9	12	6
Amount of major maintenance completed	\$244,573	\$138,991	\$345,300	\$304,104	\$274,500
Capital projects completed	9	12	9	6	11
Amount of capital projects completed	\$230,747	\$505,924	\$527,700	\$284,275	\$1,494,934
Grants received	1	2	2	3	6
Amount of grants received	\$4,000	\$116,600	\$30,000	\$125,807	\$254,788





## Department Summary (Cont.)

### Harbor Patrol Department

In-line with the mission, goals, and strategic plan of the Harbor District, *to hold the waters and lands in trust for the public*, the Harbor Patrol Department manages the public safety functions of the District. The department includes one Chief Harbor Patrol Officer, one Supervising Harbor Patrol Officer, four full time Harbor Patrol officers, twenty seasonal lifeguards, and four Harbor Patrol reserves.

#### Public Safety

- Manages the public safety functions of the District.
- Provides and leads the delivery of safety and security services to the users of the District by providing water and shore-side patrol.
- Provides safe conditions for the users of the public beach by providing careful watch over beach activity.
- Advises patrons of dangerous conditions, rules, and regulations.
- Provides search, rescue, lifesaving, and emergency medical services.
- Provides information to District tenants, users, and the public.
- Cooperates with CalFire.
- Trains and supervises lifeguards.

#### Enforcement

- Develops and implements enforcement programs and policies.
- Enforces laws, ordinances, safety regulations, and District policies.
- Investigates and makes reports of incidents.

#### Harbor Patrol Reserve Program

The Harbor Patrol Reserve Program is designed to enhance the capabilities and strengths of the Harbor Patrol department as well as provide a potential training ground for future permanent employees. Harbor Patrol Reserves may be used for special events, holidays, and weekends and to assist with Harbor Patrol staffing levels during training and sick/vacation coverage. They have the unique opportunity to train and work with career Harbor Patrol Officers in many of the aspects of the job. Some of these aspects include routine patrol, boater education and public relations, deck handling, emergency response, and a multitude of other assignments. The program budget includes four reserves estimated to work 20 hours per month each.

#### Administration

- Maintains inventories of supplies, equipment, and firearms.
- Supervises day-to-day operations of Camp Host and Water Taxi Host volunteer programs.
- Prepares and presents Grant requests.
- Participates in storm preparedness operations and responds when necessary.

#### Emergency Preparedness and Response

- Performs lead functions for District's role.
- Cooperates with Federal Emergency Management Agency (FEMA), County Office of Emergency Services (OES), and Emergency Workers Exposure Control (EWEC).



## Department Summary (Cont.)

### Harbor Patrol Department

#### Organizational Chart



#### Trends and Challenges

- Rapidly changing COVID restrictions and changes in services provided. (Challenge)
- Loss of training opportunities due to COVID/social distancing requirements. (Challenge)
- Advertising and technological upgrades to public education due to COVID (i.e. using CMS board, QR codes, PSAs, and emails more frequently to get information out. (Trend & Challenge)
- Operated below optimal staffing levels due to members injured or not being fully qualified. (HPO1s) (Challenge)
- Adjusted timelines for several projects due to COVID related supply issues. (Challenge)

#### Accomplishments

- Hired two (2) additional HPOs to fill all department positions.
- Completed purchase of a brand-new primarily grant funded aluminum patrol boat.
- Sold old Boat 1 (Radon) to the City of Morro Bay.

#### Department Goals

- Finish training of two (2) new HPO1s with the goal of having a fully staffed and trained department.
- Utilize funding to install cameras in several areas of the Harbor as recourse for thefts/illegal activity and as a deterrent.
- Once fully staffed, maximize coverage of all District-owned/operated areas to provide the safest possible environment for all users.



## Department Summary (Cont.)

### Harbor Patrol Department

#### Budget Summary

	2019/20 Actual	2020/21 Projected	2021/22 Budget	% Change from Projections
Wages	\$644,669	\$666,720	\$661,200	-0.83%
Benefits & Payroll Taxes	\$311,903	\$314,800	\$315,000	0.94%
Contract Labor	\$113,626	\$119,000	\$119,000	0%

#### Harbor Patrol Operating Indicators

Fiscal Year	2016/17	2017/18	2018/19	2019/20	2020/21
Agency to agency assistance	141	161	168	147	216
Wildlife rescues	64	32	30	84	92
Parking citations	583	339	256	398	241
Water taxi passengers	5,609	5,731	4869	2792	4264
Avila parking lot spaces sold	79,591	70,174	81,162	47,406	71,197
RV camping nights sold	13,931	13,827	13,681	8,482	8,794
Grants received	1	2	1	1	2
Amount of grants received	\$2,950	\$15,864	10,000	\$10,000	\$246,000
Marine Rescues	New Stats 2020/21	New Stats 2020/21	New Stats 2020/21	New Stats 2020/21	88
Medical aids	New Stats 2020/21	New Stats 2020/21	New Stats 2020/21	New Stats 2020/21	47
Contacts for beach fire compliance	New Stats 2020/21	New Stats 2020/21	New Stats 2020/21	New Stats 2020/21	142
Contacts for dog law compliance	New Stats 2020/21	New Stats 2020/21	New Stats 2020/21	New Stats 2020/21	361
Contacts for alcohol compliance	New Stats 2020/21	New Stats 2020/21	New Stats 2020/21	New Stats 2020/21	78

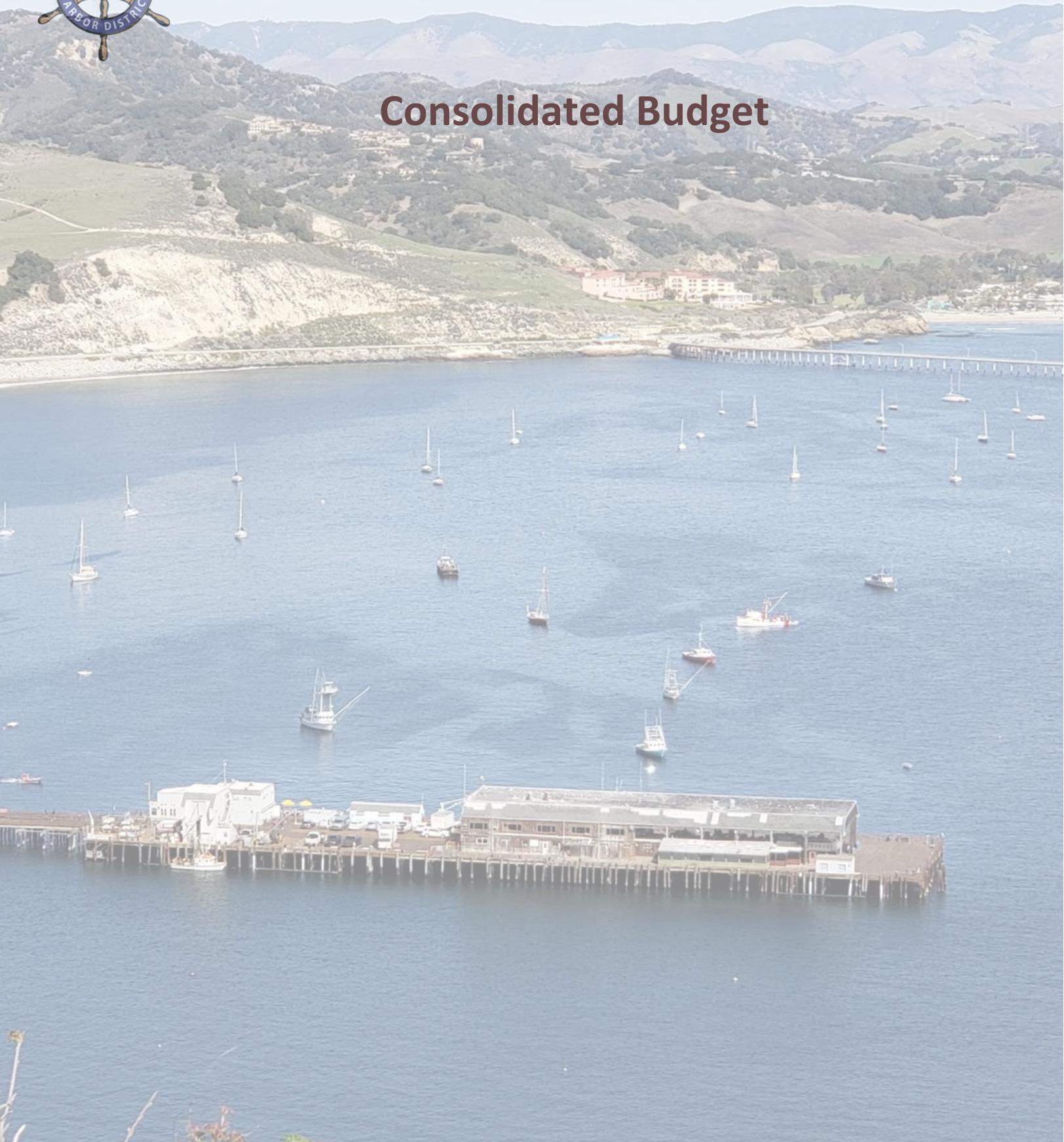
#### Lifeguard Operating Indicators

Calendar Year	2016	2017	2018	2019	2020
Rescues	17	7	12	19	11
Medical aids	102	78	75	54	60
Contacts for beach fire compliance	10	3	1	0	10
Contacts for dog law compliance	900	928	794	942	2,002
Contacts for alcohol compliance	935	735	785	759	1,070



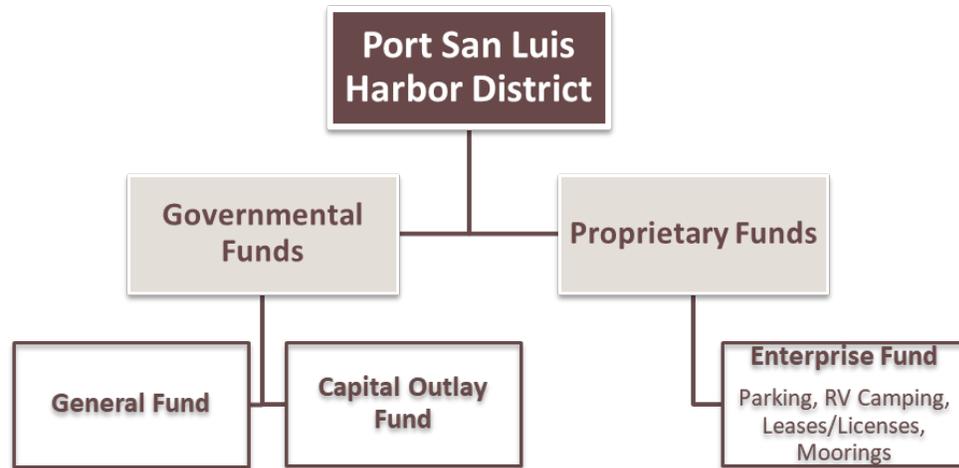


# Consolidated Budget





## Fund Structure



**General Fund** - The General Fund is the District's primary operating fund. The General Fund is used to account for all revenues and expenditures necessary to carry out the basic governmental activities of the District that are not accounted for through other funds. For the District, the General Fund includes such activities as public protection, public ways and facilities, and recreational services.

**Capital Outlay Fund** - The Capital Outlay Fund is used to account for financial resources to be used for the acquisition or construction of major capital assets and facilities for general fund related activities (other than those financed by enterprise funds).

**Enterprise Fund** - The Enterprise Fund is used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of goods or services to the public on a continuing basis are financed or recovered primarily through user charges.

## Fund Activity by Department

Department	General Fund Activities	Capital Outlay Fund Activities	Enterprise Fund Activities
<b>Administration and Business</b>	<ul style="list-style-type: none"> <li>• Administration</li> <li>• Human Resources</li> <li>• AR/AP</li> <li>• Audit</li> <li>• Payroll</li> <li>• Board Secretary</li> </ul>	<ul style="list-style-type: none"> <li>• Project Planning and Approval</li> <li>• Grant Management</li> </ul>	<ul style="list-style-type: none"> <li>• Fee Setting</li> <li>• Special Event Processing</li> <li>• Moorings</li> <li>• Revenue Reconciliation</li> </ul>
<b>Facilities</b>	<ul style="list-style-type: none"> <li>• Janitorial</li> <li>• Hazardous Material</li> <li>• Fleet Maintenance</li> <li>• Heavy Construction</li> </ul>	<ul style="list-style-type: none"> <li>• Project Planning and Tracking</li> </ul>	<ul style="list-style-type: none"> <li>• Diesel Fuel</li> <li>• Mooring Inspections &amp; Repairs</li> <li>• RV Camping Maintenance</li> </ul>
<b>Harbor Patrol</b>	<ul style="list-style-type: none"> <li>• Marine Safety</li> <li>• Public Safety</li> <li>• Enforcement</li> <li>• Boater Education</li> <li>• Medical Aid</li> </ul>	<ul style="list-style-type: none"> <li>• Project Planning and Tracking</li> </ul>	<ul style="list-style-type: none"> <li>• Parking Lot Patrol and Citation Issuance</li> </ul>



## Consolidated Financial Schedule

Port San Luis Harbor District Budget Summary by Fund For the Fiscal Year Ending June 30, 2022				
	General Fund	Capital Outlay Fund	Enterprise Fund	Total Budget
<b>Revenues</b>				
Charges for Services	\$ -	\$ -	\$ 552,700	\$ 552,700
Mooring Fees	-	-	165,900	165,900
Lease and License	-	-	1,457,600	1,457,600
Diesel Sales	-	-	24,700	24,700
Property Taxes	3,875,162	-	-	3,875,162
Interest	16,000	-	24,000	40,000
Other Financing Sources	191,588	-	-	191,588
Other Non-Operating Revenue	-	-	1,000	1,000
Grant Funding	-	1,632,000	1,919,856	3,551,856
Fund Transfer	(690,460)	690,460	-	-
<b>Total Revenues</b>	<b>\$ 3,392,290</b>	<b>\$ 2,322,460</b>	<b>\$ 4,145,756</b>	<b>\$ 9,860,506</b>
<b>Expenditures by Category</b>				
Salaries, Wages, & Benefits	\$ 2,708,700	\$ -	\$ 1,026,100	\$ 3,734,800
Supplies	94,300	-	32,400	126,700
Operations & Maintenance	183,287	-	96,463	279,750
Utilities	327,548	-	180,252	507,800
General & Administrative	621,267	-	465,933	1,087,200
Major Maintenance	-	225,650	396,350	622,000
Capital Projects	-	2,096,810	2,116,096	4,212,906
<b>Total Expenditures by Category</b>	<b>\$ 3,935,101</b>	<b>\$ 2,322,460</b>	<b>\$ 4,313,595</b>	<b>\$ 10,571,156</b>
<b>Revenues less Expenditures</b>	<b>\$ (542,811)</b>	<b>\$ -</b>	<b>\$ (167,839)</b>	<b>\$ (710,650)</b>
Specified Reserve Usage	340,250	0	319,750	660,000
Specified Reserve Funding	(249,745)	0	249,745	0
<b>Increase/(Decrease) in Operating Reserves</b>	<b>\$ (452,306)</b>	<b>\$ -</b>	<b>\$ 401,656</b>	<b>\$ (50,650)</b>
<b>Estimated Beginning Fund Balance as of July 1, 2021</b>	<b>\$ 1,533,573</b>	<b>\$ (13,883)</b>	<b>\$ 2,410,450</b>	<b>\$ 3,930,140</b>
<b>Estimated Ending Fund Balance as of June 30, 2022</b>	<b>\$ 990,762</b>	<b>\$ (13,883)</b>	<b>\$ 2,242,611</b>	<b>\$ 3,219,490</b>
<b>Percentage Change in Fund Balance</b>	<b>-35.4%</b>	<b>0.0%</b>	<b>-7.0%</b>	<b>-18.1%</b>



## Changes in Fund Balance

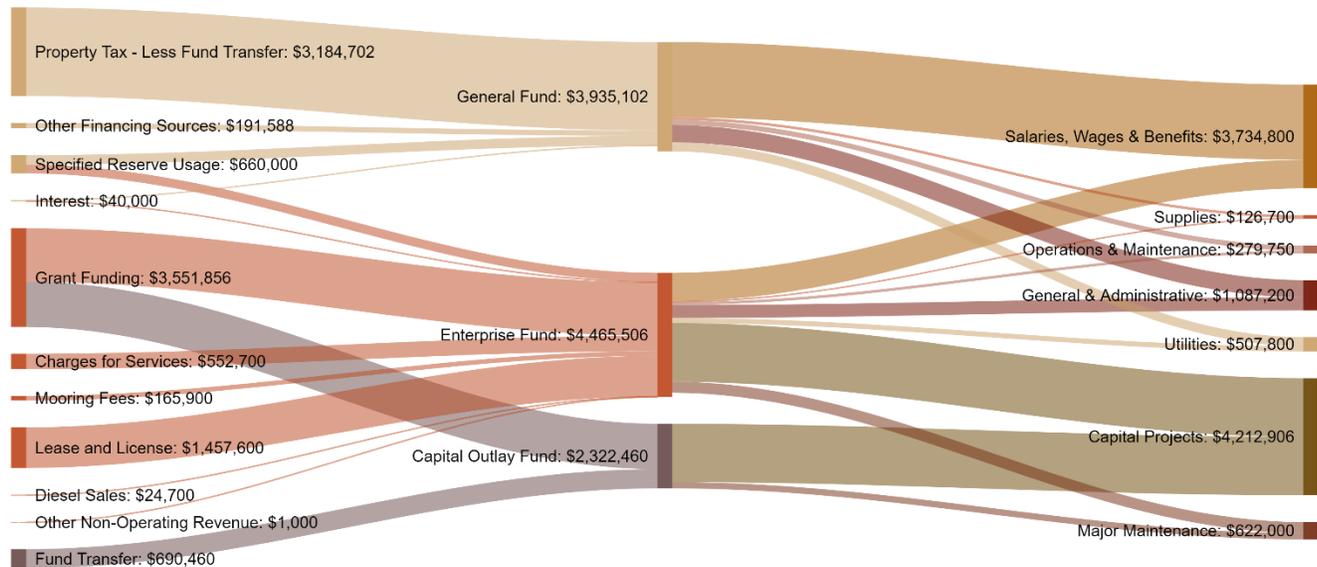
The General Fund Balance continues to be depleted by approximately \$542,811, and the Enterprise fund balance is budgeted to decrease by \$167,839. This is due to increased demands on public facilities, such as public safety and maintenance of public areas including District piers, restrooms, and beaches. The Enterprise Fund revenues, specifically RV camping, Avila Lot parking, and Lease revenues, continue to outpace associated operating expenses and provide for the majority of its major maintenance and capital projects.

The Fund Balance for the General Fund is expected to decrease by 35.4%. The source of revenue for the General Fund is primarily property tax. Property tax revenue has increased over the last few years with \$2,780,200 in revenue in 2009/10 versus expected property tax revenue of \$3,875,162 in 2021/22. During the same period, salaries and benefits have increased from \$1,795,500 in 2009/10 versus expected wages of \$2,708,700 in 2021/22, which is a 50.86% increase over the last twelve years. These trends, coupled with increased maintenance costs on aging infrastructure, are leading to the spending down of the Fund Balance in the General Fund.

The Fund Balance for the Enterprise Fund is expected to decrease by 7.0%. Enterprise Fund operating revenues in 2009/10 were \$1,327,900 versus \$2,200,900 expected in 2021/22, or a 65.74% increase. During the same period, salaries and benefits have increased from \$754,500 in 2009/10 versus expected wages of \$1,026,100 in 2021/22, which is a 36.0% increase over the last twelve years. The increase in revenues over aggregate operating and improvement cost is leading to an accumulation of Fund Balance in the Enterprise Fund.

In the event that this trend continues, a cash transfer from the Enterprise Fund to the General Fund will be required.

### Fund Balance Flow Chart



\*Graph does not reflect Increase/Decrease in Operating Reserves

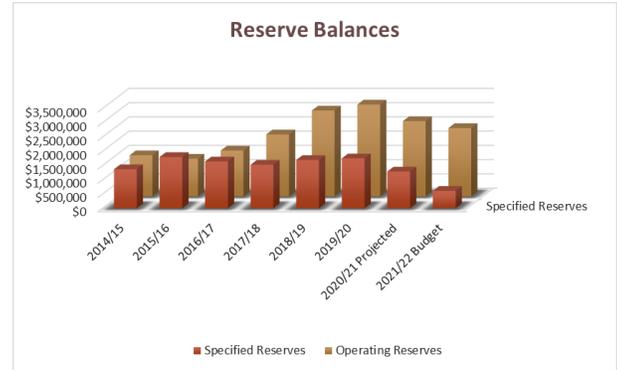


## Specified Reserve Funding and Use

### Reserve Trends

For budget purposes, The District differentiates Specified Reserves from Operating (Unspecified Reserves). Specified Reserves are designated per Board action or by District Ordinance (LCM reserve). The designation of reserves generally occurs in August of each year and is equal to the actual available unused fund balance from the previous fiscal year. The Operating Reserve is not designated for a particular purpose.

Per District policy, \$1.3 million in Operating Reserves should not be appropriated due to District cash flow needs. The \$1.3 million acts as the District's emergency reserve and may be used for such items as stabilization of District staffing during economic downturns and/or revenue stream losses and one-time unanticipated expenses.



**Port San Luis Harbor District  
Fiscal Year Ended June 30, 2022  
Reserve Funding & Use**

Reserve Description	Consolidated Budget				Notes
	2020/21 Projected Ending Balance	Reserve Funding	2021/22 Budgeted Reserve Use	Ending Balance	
Avila Pier	\$ -	\$ -	\$ -	\$ -	
Building Improvement	25,000	-	-	25,000	
Coastal Gateway	17,400	-	-	17,400	
Computer	15,300	-	-	15,300	
Crane	7,900	-	-	7,900	
Commissioner Discretionary Funds	2,210	-	-	2,210	
Dredge	18,420	-	(10,000)	8,420	Annual maintenance on the District's dredge pump
Election	-	-	-	-	
Equipment	1,112	-	-	1,112	
Facilities	696,577	-	(375,000)	321,577	Revetment & Jetty \$15,000, Avila Pier & Harford Pier Water/Fireline Repairs \$60,000, Harford Pier Redevelopment \$300,000
Harbor Terrace	33,692	-	-	33,692	
Harford Pier	-	-	-	-	
Harbor Patrol Vessel Replacement	-	-	-	-	
Hoist	58,700	-	-	58,700	
LCM Maintenance Fund	220,550	-	(200,000)	20,550	Maintenance to District's mooring boat (LCM)
Other Post Employment Benefits	69,000	-	-	69,000	
Safety Equipment	12,000	-	-	12,000	
TRAN	-	-	-	-	
Utility Replacement	29,500	-	-	29,500	
Vehicle Replacement	-	-	-	-	
Water Tank	26,536	-	(20,000)	6,536	Repairs/Improvements to existing water tank system
Sewer Treatment Plant	55,000	-	(55,000)	-	District's 35% Share of ABCSD capital improvements
<b>Total Specified Reserves</b>	<b>\$ 1,288,897</b>	<b>\$ -</b>	<b>\$ (660,000)</b>	<b>\$ 628,897</b>	

Unassigned Fund Balance (Operating Reserve)                      \$ 2,641,200                                      \$ (50,650)                      \$ 2,590,593



### 3 Year Consolidated Financial Schedule

Port San Luis Harbor District Three Year Consolidated and Fund Financial Schedule												
	General Fund			Capital Outlay Fund			Enterprise Fund			Consolidated		
	2019/20 Actual	2020/21 Projected	2021/22 Budget	2019/20 Actual	2020/21 Projected	2021/22 Budget	2019/20 Actual	2020/21 Projected	2021/22 Budget	2019/20 Actual	2020/21 Projected	2021/22 Budget
<b>Revenues</b>												
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 435,649	\$ 416,700	\$ 552,700	\$ 435,649	\$ 416,700	\$ 552,700
Mooring Fees	-	-	-	-	-	-	145,767	164,900	165,900	145,767	164,900	165,900
Lease and License	-	-	-	-	-	-	1,131,591	1,064,259	1,457,600	1,131,591	1,064,259	1,457,600
Diesel Sales	-	-	-	-	-	-	12,137	22,000	24,700	12,137	22,000	24,700
Property Taxes	3,799,254	3,838,839	3,875,162	-	-	-	-	-	-	3,799,254	3,838,839	3,875,162
Interest	53,596	36,243	16,000	-	-	-	80,394	3,758	24,000	133,991	40,000	40,000
Other Financing Sources	383,176	191,588	191,588	-	-	-	-	-	-	383,176	191,588	191,588
Other Non-Operating Revenue	7,167	6,411	-	-	-	-	5,338	4,767	1,000	12,504	11,178	1,000
Grant Funding	-	-	-	91,806	165,000	1,632,000	34,000	365,500	1,919,856	125,806	530,500	3,551,856
Fund Transfer	(743,210)	(800,790)	(690,460)	743,210	800,790	690,460	-	-	-	-	-	-
<b>Total Revenues</b>	<b>3,499,983</b>	<b>3,272,291</b>	<b>3,392,290</b>	<b>835,016</b>	<b>965,790</b>	<b>2,322,460</b>	<b>1,844,875</b>	<b>2,041,883</b>	<b>4,145,756</b>	<b>6,179,875</b>	<b>6,279,964</b>	<b>9,860,506</b>
<b>Expenditures by Category</b>												
Salaries, Wages, & Benefits	2,609,276	2,698,843	2,708,700	-	-	-	994,727	1,019,858	1,026,100	3,604,003	3,718,701	3,734,800
Supplies	83,920	85,486	94,300	-	-	-	16,637	25,014	32,400	100,557	110,500	126,700
Operations & Maintenance	379,430	175,242	183,287	-	-	-	210,779	97,658	96,463	590,209	272,900	279,750
Utilities	307,918	329,315	327,548	-	-	-	164,379	176,985	180,252	472,297	506,300	507,800
General & Administrative	477,838	609,200	621,267	-	-	-	352,551	333,642	465,933	830,389	942,842	1,087,200
Major Maintenance	-	-	-	220,142	172,450	225,650	83,962	102,050	396,350	304,104	274,500	622,000
Capital Projects	-	-	-	(13,147)	709,259	2,096,810	297,422	785,675	2,116,096	284,275	1,494,934	4,212,906
<b>Total Expenditures by Category</b>	<b>3,858,381</b>	<b>3,898,085</b>	<b>3,935,101</b>	<b>206,995</b>	<b>881,709</b>	<b>2,322,460</b>	<b>2,120,457</b>	<b>2,540,883</b>	<b>4,313,595</b>	<b>6,185,833</b>	<b>7,320,676</b>	<b>10,571,156</b>
<b>Increase (Decrease)</b>	<b>(358,398)</b>	<b>(625,794)</b>	<b>(542,811)</b>	<b>628,022</b>	<b>84,082</b>	<b>-</b>	<b>(275,582)</b>	<b>(498,999)</b>	<b>(167,839)</b>	<b>(5,958)</b>	<b>(1,040,712)</b>	<b>(710,650)</b>
Specified Reserve Usage	116,494	378,232	340,250	-	-	-	115,107	82,000	319,750	231,601	415,232	660,000
Specified Reserve Funding	(112,500)	-	(249,745)	-	-	-	(174,766)	-	249,745	(287,266)	-	-
<b>Funding/(funded by) Operating Reserve</b>	<b>\$ (354,404)</b>	<b>\$ (247,562)</b>	<b>\$ (452,306)</b>	<b>\$ 628,022</b>	<b>\$ 84,082</b>	<b>\$ -</b>	<b>\$ (335,241)</b>	<b>\$ (416,999)</b>	<b>\$ 401,656</b>	<b>\$ (61,623)</b>	<b>\$ (625,480)</b>	<b>\$ (50,650)</b>



## District Revenue

The District generates a majority of its revenue through property taxes. For the 2021/22 fiscal year, property taxes are budgeted to bring in \$3,875,162. This amount is based on estimates received from the County of San Luis Obispo and includes a projected 0.95% increase in base property taxes.

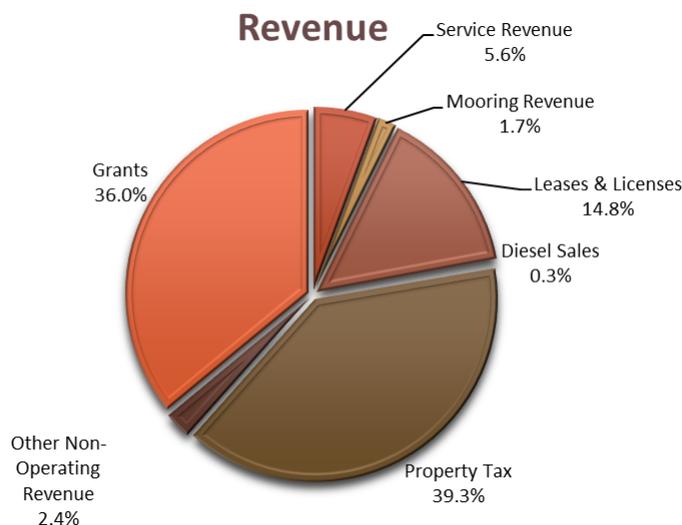
Lease, license, and RV camping revenue are the second largest revenue source. This amount is calculated based on current lease agreements and trends. On July 1, 2021, fees will be increased for RV camping, moorings, equipment sales, permits, and paid parking. Additionally, the District designated 50 existing parking spaces located in the Harford Landing parking lot and on the Harford Pier to become paid parking. These factors, along with 2020/21 actuals, were used for conservative budgeting of revenues. In 2020/21, the District experienced a decrease in revenue due to the State-mandated closure of RV camping and as well as a decrease in user use of the Districts paid parking lot. With the grand opening of phase one of the Harbor Terrace project in 2021/22, along with the approval by the Coastal Commission to continue operating two additional camp locations previously scheduled to close, the 2021/22 budget assumes an increase to RV camping revenues during the 2021/22 fiscal year.

Service revenue, including parking, citations, and administrative revenues, is budgeted to be \$552,700. The District assumes a full recovery from COVID-19. The District has budgeted to receive \$165,900 from its mooring operations in 2021/22. This amount is an increase of 0.61% from 2020/21 projections. This includes quarterly payments for permanent moorings, associated inspection and repair services and daily rental mooring payments.

Port San Luis has its own diesel facility and offers fuel to boaters. This service is budgeted to bring in \$24,700 in revenue for the 2021/22 fiscal year. This is an increase from \$22,000 projected in 2020/21 or 12.3%. The District experienced a decrease in revenue in 2020/21 due to restrictions and closures of recreational boating and charter fishing from the COVID-19 Pandemic.

Grant revenue is budgeted to bring in \$3,548,856 in 2021/22. These funds are to be used towards abandoned vessel removal, Mooring Capital Cost (LCM), Avila Pier Landing Rehabilitation, District Master Plan, Digital Radio Upgrade, Generators, Outboard Motor Storage, Trailer Boat Dock, Utility Task Vehicle, and a Mobile Hoist Pier Extension. The District has historically received funds to help cover expenditures related to dog waste bags as well as assistance with costs related to Washington, DC lobbying efforts. Projected grant revenue for these two items have been included in the budget as well.

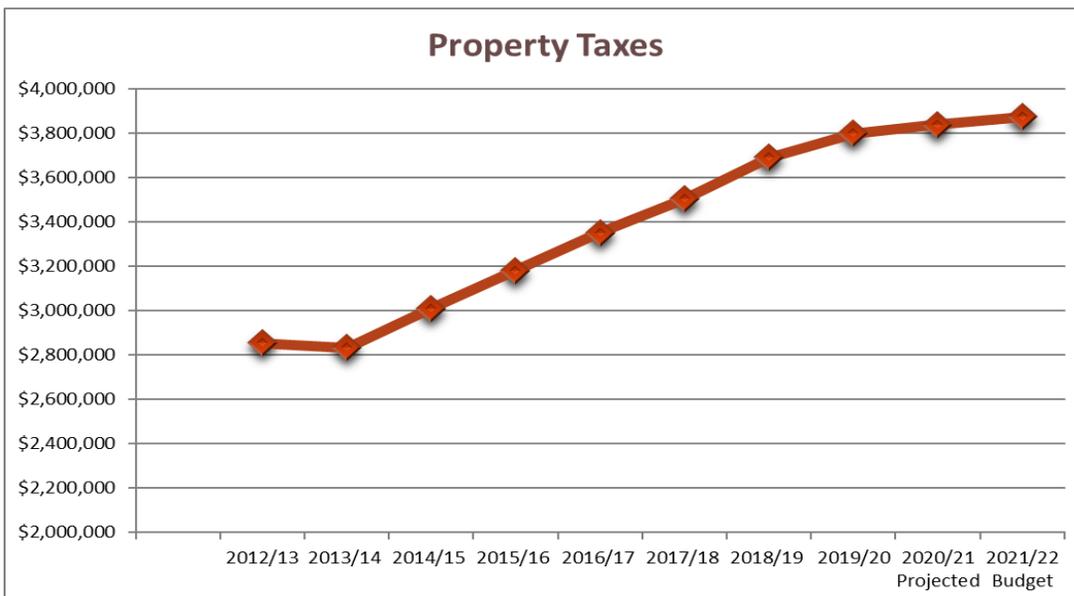
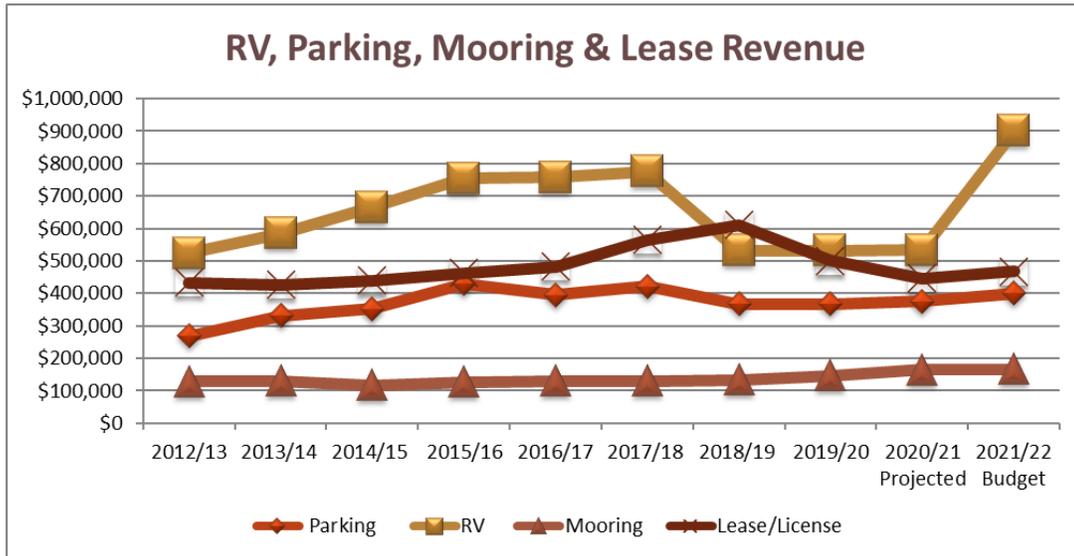
The chart below shows each of the major revenue sources in relation to the total revenue generated by The District for the fiscal year.





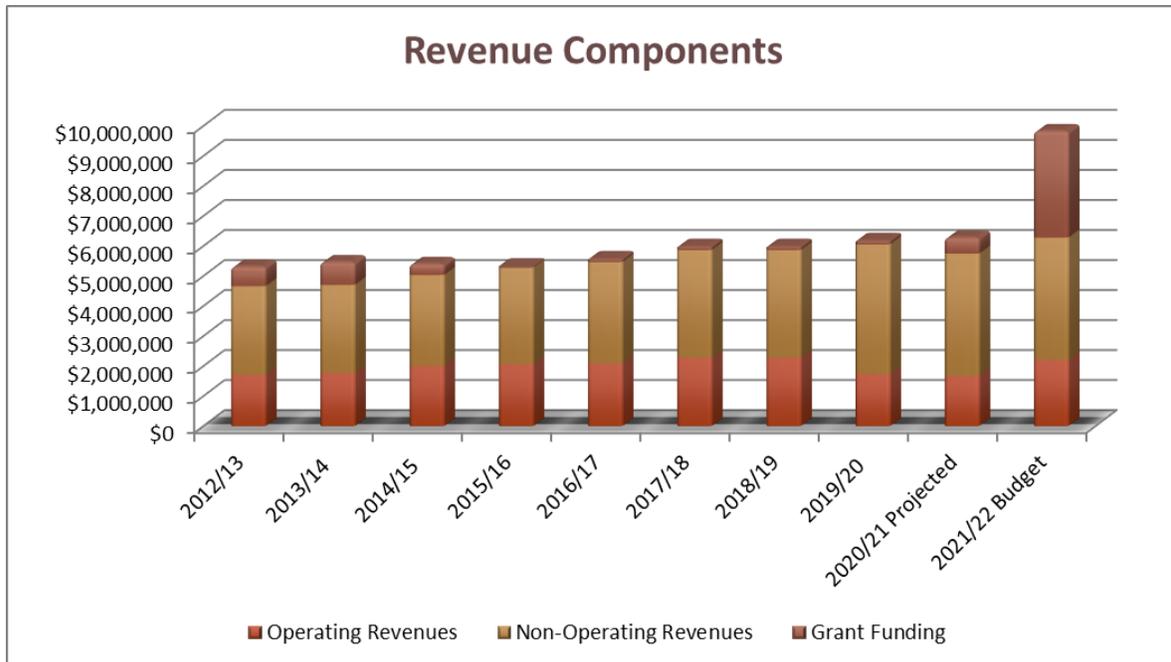
## Recent Revenue Trends

The charts below detail the recent trends in some of The District's revenue sources.





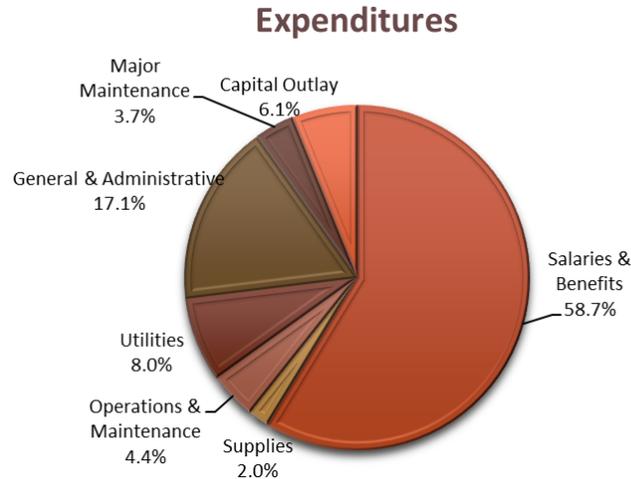
## Recent Revenue Trends (Cont.)





## District Expenditures

Expenditures for the 2021/22 budget are budgeted to be \$7,019,300 net of grant funding. The following chart shows the percentage of funds spent on each major category of expenditures.



Salaries/Wages and Benefits are budgeted to be \$3,734,800. The budget includes estimated annual cost of living adjustments, anticipating renewals of memoranda of understandings between the District and bargaining units, managers' employment contracts, and assumes the District is at a full staffing level. Health insurance premiums are expected to decrease from \$402,200 to \$372,000, a savings of \$30,200. Contributing factors include new hires and employee waived participation due to personal coverage. The District is budgeting expecting an increase in pension costs as the District's portion of its unfunded liability continues to grow each year.

Supplies are budgeted at \$126,700, a 14.7% increase from 2020/21 projections. This includes new sanitary disinfecting protocol and supplies associated with the COVID-19 Pandemic, also included are office, shop, and RV camping supplies. Additional included items are uniforms for the maintenance crew, Harbor Patrol, and lifeguards.

Operations & Maintenance costs are budgeted at \$279,750, a 2.5% increase from 2020/21 projections. Operations and Maintenance expenditures include fuel, building and vehicle maintenance, signage, and beach maintenance, among other things.

Utilities are budgeted to be \$507,800, a 0.3% increase from 2020/21 projections. This includes increases in sewer, water, and telephone expenses.

General and Administrative expenditures are budgeted to be \$1,087,200. Included in the 2021/22 budget are a \$70,000 Coastal Conservancy payment attributed to the Harbor Terrace project, along with \$40,000 in Treasurer fees, \$100,000 in legal fees, \$16,000 in parking enforcement fees, and \$55,000 in tax collection fees. The District Property/Liability Insurance rates are expected to increase by 2.31%.

District Policy #3020 requires the placement of 1.75% of general and enterprise fund revenues into contingency funds spread out over all the above-listed expense categories. Additionally, 2% of revenues are required to be placed into an overall budget contingency line item used by the Harbor Commission for unusual budget circumstances or emergencies. This item is included in the General and Administrative expenditures described above.

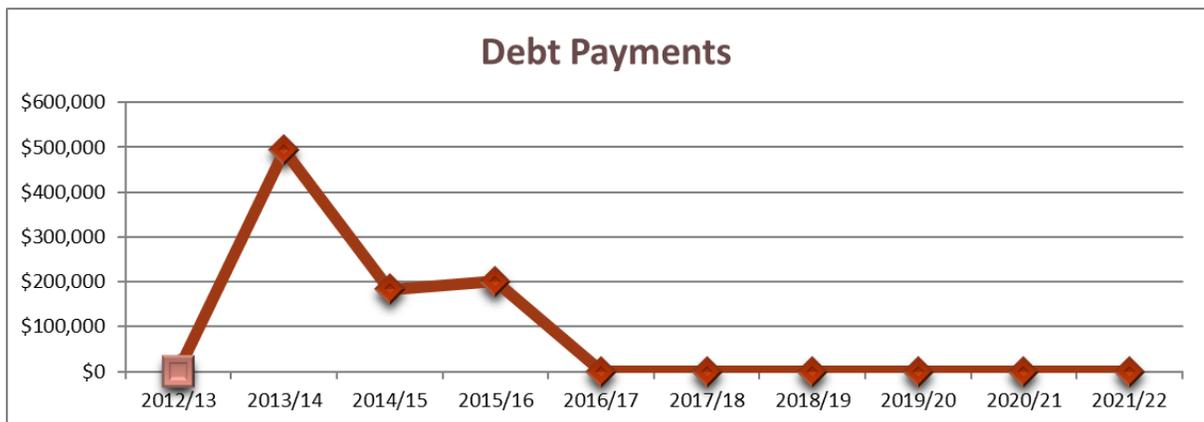
Details on the major maintenance and capital projects can be found on pages 50-69.



## Debt

The District did not have any debt outstanding as of July 1, 2021, excluding PERS and OPEB obligations identified on page 9, Legislative Factors. The District does not project to issue new debt during 2020/21 or 2021/22, and therefore does not have any budgeted expenditures related to debt in the 2021/22 fiscal year. Based on our current investment resources, we have been able to service our debt and anticipate continuing to service any new debt obligations without impacting our ability to meet District goals. The District has identified in Short-Term Goals, page 11, the obligation to fund 35% related capital improvements to the Avila Beach Community Service District wastewater treatment plant. This project will begin in 2022/23.

The chart below shows the District's historical debt payments as well as the budgeted payments for the 2021/22 fiscal year.





## Consolidated Budget Summary

	Last Year 2019/20		Current Year 2020/21		2021/22		% Change from 2020/21 Projections
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget	
<b>REVENUES</b>							
Service Revenue <i>(Avila Parking, Location Fees, Citations)</i>	\$ 547,200	\$ 435,649	\$ 530,700	\$ 416,700	\$ 552,700	\$ 552,700	32.6%
Mooring Revenue <i>(Moorage Fees, Equipment Sales, Skiff Space) (Exclusive of Labor and O&amp;M)</i>	152,800	145,767	164,900	164,900	165,900	165,900	0.6%
Leases & Licenses <i>(Leases, Licenses, RVs, Utility Reimbursement)</i>	1,513,770	1,131,591	1,352,800	1,064,259	1,457,600	1,457,600	37.0%
Diesel Sales <i>(Exclusive of Labor, O&amp;M, and Permits)</i>	24,700	12,137	24,700	22,000	24,700	24,700	12.3%
<b>Total Operating Revenue</b>	<b>2,238,470</b>	<b>1,725,143</b>	<b>2,073,100</b>	<b>1,667,859</b>	<b>2,200,900</b>	<b>2,200,900</b>	<b>32.0%</b>
Non-Operating Revenue/(Expenditure) <i>(Property Tax, Interest, Grant Income)</i>	3,891,000	4,328,925	4,114,447	4,081,605	4,110,750	4,110,750	0.7%
<b>TOTAL REVENUES</b>	<b>\$ 6,129,470</b>	<b>\$ 6,054,069</b>	<b>\$ 6,187,547</b>	<b>\$ 5,749,464</b>	<b>\$ 6,311,650</b>	<b>\$ 6,311,650</b>	<b>9.8%</b>

	Last Year 2019/20		Current Year 2020/21		2021/22		% Change from 2020/21 Projections
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget	
<b>EXPENDITURES</b>							
Salaries/Wages/Benefits <i>Less: Prior year reserve use</i>	\$ 3,453,000	\$ 3,604,003	\$ 3,706,200	\$ 3,718,701	\$ 3,734,800	\$ 3,734,800	0.4%
Supplies	119,500	100,557	126,300	110,500	126,700	126,700	14.7%
Operations & Maintenance <i>Less: Prior year reserve use</i>	313,224	590,209	272,900	272,900	279,750	279,750	2.5%
Utilities	500,225	472,297	524,600	506,300	507,800	507,800	0.3%
General & Administrative <i>Budget Contingency</i>	727,800	830,389	977,286	942,842	966,700	966,700	2.5%
<i>Less: Prior year reserve use</i>	120,533	-	120,500	-	120,500	120,500	100.0%
<i>Less: Prior year reserve use</i>	-	-	(45,000)	(45,000)	-	-	-100.0%
<b>OPERATING EXPENDITURES</b>	<b>\$ 5,234,282</b>	<b>\$ 5,597,455</b>	<b>\$ 5,682,786</b>	<b>\$ 5,506,243</b>	<b>\$ 5,736,250</b>	<b>\$ 5,736,250</b>	<b>4.2%</b>

<b>NET INCOME BEFORE MAJOR MAINTENANCE &amp; CAPITAL PROJECTS</b>	<b>\$ 895,188</b>	<b>\$ 456,614</b>	<b>\$ 504,761</b>	<b>\$ 243,221</b>	<b>\$ 575,400</b>	<b>\$ 575,400</b>	<b>136.6%</b>
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Major Maintenance Expense <i>Less: Grants</i>	483,000	304,104	337,000	274,500	622,000	622,000	126.6%
<i>Prior year reserve use</i>	(42,000)	(21,618)	(147,500)	(139,500)	(140,000)	(140,000)	0.4%
	(87,000)	(123,087)	(144,500)	(44,649)	(245,000)	(245,000)	448.7%
Capital Project Outlay <i>Less: Grants</i>	2,762,300	284,275	4,368,300	1,494,934	4,417,906	4,212,906	181.8%
<i>Prior year reserve use</i>	(1,560,000)	(104,189)	(2,991,000)	(391,000)	(3,403,856)	(3,408,856)	771.8%
	(164,605)	(108,514)	(476,852)	(370,583)	(432,400)	(415,000)	12.0%
<b>MAJOR MAINTENANCE AND CAPITAL PROJECTS</b>	<b>\$ 1,391,695</b>	<b>\$ 230,971</b>	<b>\$ 945,448</b>	<b>\$ 823,702</b>	<b>\$ 818,650</b>	<b>\$ 626,050</b>	<b>-24.0%</b>

<b>REVENUES less EXPENDITURES</b>	<b>\$ (496,507)</b>	<b>\$ 225,643</b>	<b>\$ (440,687)</b>	<b>\$ (580,480)</b>	<b>\$ (243,250)</b>	<b>\$ (50,650)</b>	<b>-91.3%</b>
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Reserve Set Aside	\$ (150,000)	\$ (287,266)	\$ -	\$ -	\$ -	\$ -	100.0%
Budget Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Increase/(Decrease) in operating reserves</b>	<b>\$ (646,507)</b>	<b>\$ (61,623)</b>	<b>\$ (440,687)</b>	<b>\$ (580,480)</b>	<b>\$ (243,250)</b>	<b>\$ (50,650)</b>	<b>-91.3%</b>



## Consolidated Budget Detail

	Last Year 2019/20		Current Year 2020/21		2021/22	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b><u>Service Revenue</u></b>						
Administration	30,000	10,676	20,000	9,000	10,000	10,000
Branded Merchandise	1,700	1,081	1,700	1,700	1,700	1,700
Branded Merchandise COGS	(1,000)	(682)	(1,000)	(1,000)	(1,000)	(1,000)
Citations	22,000	31,540	30,000	22,000	30,000	30,000
Facilities Labor & Equipment	3,500	3,283	5,000	5,000	5,000	5,000
Avila Parking	486,000	366,472	470,000	375,000	400,000	400,000
Harbor Patrol & Lifeguards	5,000	23,279	5,000	5,000	5,000	5,000
Harford Landing/ Harford Pier Parking	-	-	-	-	102,000	102,000
Budget Transfer	-	-	-	-	-	-
<b>Service Revenue</b>	<b>\$ 547,200</b>	<b>\$ 435,649</b>	<b>\$ 530,700</b>	<b>\$ 416,700</b>	<b>\$ 552,700</b>	<b>\$ 552,700</b>

	Last Year 2019/20		Current Year 2020/21		2021/22	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b><u>Mooring Revenue</u></b>						
Anchorage Fees	\$ 1,200	\$ 855	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
Work Dock Rental Fee	1,000	1,053	1,100	1,100	1,300	1,300
Equipment Rental- Moorings	25,300	22,110	27,500	27,500	27,500	27,500
Mooring Operations	119,300	111,998	127,600	127,600	129,000	129,000
Fisherman's Discount	(14,400)	(11,049)	(14,500)	(14,500)	(14,500)	(14,500)
Mooring Equipment Sales	47,300	42,041	50,600	50,600	51,000	51,000
Mooring Equipment COGS	(26,900)	(21,241)	(28,700)	(28,700)	(29,700)	(29,700)
<b>Mooring Revenue</b>	<b>\$ 152,800</b>	<b>\$ 145,767</b>	<b>\$ 164,900</b>	<b>\$ 164,900</b>	<b>\$ 165,900</b>	<b>\$ 165,900</b>



## Consolidated Budget Detail (Cont.)

	Last Year 2019/20		Current Year 2020/21		2021/22	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b><u>Leases &amp; License Revenue</u></b>						
Commissions- Laundry	\$ 4,000	\$ 3,653	\$ 4,000	\$ 3,500	\$ 4,000	\$ 4,000
Coastal Gateway Room Rental	3,500	2,631	3,000	1,000	3,000	3,000
Coin Showers	19,000	20,632	21,000	19,000	21,000	21,000
Harford Land Area- Leases	179,300	157,463	180,200	180,200	197,000	197,000
Piers-Leases	351,100	296,108	244,300	225,567	235,900	235,900
Piers- Licenses	40,900	26,497	31,900	20,000	15,000	15,000
Beaches-Leases	9,900	10,424	10,000	10,000	10,400	10,400
Beaches- Licenses	11,800	10,449	10,800	10,800	9,700	9,700
Boat & Gear Storage	50,000	16,811	50,000	12,100	13,000	13,000
Boat Washdown	2,600	2,080	2,600	2,600	2,600	2,600
Coin Hoist- Harford Pier	4,500	3,741	4,500	4,500	4,500	4,500
Harbor Terrace RV Resort	-	-	250,000	-	250,000	250,000
RVs- Babe Lane	539,670	3,130	-	-	-	-
RVs- Other than Babe Lane	265,000	527,977	500,000	533,000	650,000	650,000
Utilities Reimbursement	32,000	48,440	40,000	40,000	40,000	40,000
Miscellaneous Operating Income	500	1,555	500	1,992	1,500	1,500
<b>Leases &amp; License Revenue</b>	<b>\$ 1,513,770</b>	<b>\$ 1,131,591</b>	<b>\$ 1,352,800</b>	<b>\$ 1,064,259</b>	<b>\$ 1,457,600</b>	<b>\$ 1,457,600</b>

	Last Year 2019/20		Current Year 2020/21		2021/22	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b><u>Diesel Sales Revenue</u></b>						
Diesel Sales	\$ 130,000	\$ 93,516	\$ 130,000	\$ 100,000	\$ 130,000	\$ 130,000
Diesel Cost of Goods Sold	(105,300)	(81,379)	(105,300)	(78,000)	(105,300)	(105,300)
<b>Total Diesel Sales Revenue</b>	<b>\$ 24,700</b>	<b>12,137</b>	<b>24,700</b>	<b>\$ 22,000</b>	<b>\$ 24,700</b>	<b>\$ 24,700</b>

	Last Year 2019/20		Current Year 2020/21		2021/22	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b><u>Non-Operating Revenue</u></b>						
Interest Income	\$ 45,000	\$ 133,991	\$ 80,000	\$ 40,000	\$ 40,000	\$ 40,000
Finance Charge Income	1,000	5,338	1,000	4,767	1,000	1,000
Grant Income	-	-	-	-	3,000	3,000
Tax Proceeds	3,745,000	3,799,254	3,840,859	3,838,839	3,875,162	3,875,162
Other Financing Sources	-	383,176	191,588	191,588	191,588	191,588
Misc. Non-Operating Income (Exp.)	100,000	7,167	1,000	6,411	-	-
Budget Transfer	-	-	-	-	-	-
<b>Total Non-Operating Revenue</b>	<b>\$ 3,891,000</b>	<b>\$ 4,328,925</b>	<b>\$ 4,114,447</b>	<b>\$ 4,081,605</b>	<b>\$ 4,110,750</b>	<b>\$ 4,110,750</b>



## Consolidated Budget Detail (Cont.)

	Last Year 2019/20		Current Year 2020/21		2021/22	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Salaries/Wages/Benefits</b>						
Wages - Commissioners	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000
Wages - Employees	2,066,300	2,133,194	2,184,100	2,224,100	2,252,800	2,252,800
Health Insurance	438,000	339,957	402,200	402,200	372,000	372,000
OPEB Expense	-	44,393	-	-	-	-
Workers Compensation	122,000	114,356	133,800	133,801	136,000	136,000
Payroll Taxes	162,700	162,424	171,800	176,800	177,200	177,200
Pension Costs	437,500	583,397	567,000	567,000	557,000	557,000
Recruitment	6,000	8,844	6,000	6,000	6,000	6,000
Misc. Employee Benefits	6,000	9,746	7,300	7,300	7,300	7,300
Unemployment Self Insurance	1,000	25,613	12,500	10,000	5,000	5,000
Contract Labor	1,000	20,300	15,000	-	15,000	15,000
Contract Security	115,000	113,626	119,000	119,000	119,000	119,000
Compensated Absence	11,500	(963)	11,500	11,500	11,500	11,500
Other Post Employment Benefits	35,000	13,118	25,000	25,000	25,000	25,000
TRAN Payment to County	-	-	-	-	-	-
Salaries, Wages, & Benefits						
Contingency	15,000	-	15,000	-	15,000	15,000
Budget Transfer	-	-	-	-	-	-
<b>Total Salaries/Wages/Benefits</b>	<b>\$ 3,453,000</b>	<b>\$ 3,604,003</b>	<b>\$ 3,706,200</b>	<b>\$ 3,718,701</b>	<b>\$ 3,734,800</b>	<b>\$ 3,734,800</b>

	Last Year 2019/20		Current Year 2020/21		2021/22	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Supplies</b>						
Office	\$ 25,000	\$ 21,947	\$ 25,000	\$ 25,000	\$ 25,500	\$ 25,500
Shop	8,500	6,763	11,000	11,000	11,000	11,000
RV Camping	-	-	-	-	-	-
Sanitation	37,000	41,544	40,000	40,000	40,000	40,000
Harbor Patrol/Lifeguards	12,000	9,774	12,000	10,500	10,000	10,000
Mooring	3,200	5,494	4,500	4,500	4,500	4,500
Dredge	1,000	559	1,000	2,000	1,000	1,000
Clothing/Equipment	14,500	14,475	14,500	17,500	16,400	16,400
Supply Contingency	18,300	-	18,300	-	18,300	18,300
Budget Transfer	-	-	-	-	-	-
<b>Total Supplies</b>	<b>\$ 119,500</b>	<b>\$ 100,557</b>	<b>\$ 126,300</b>	<b>\$ 110,500</b>	<b>\$ 126,700</b>	<b>\$ 126,700</b>



## Consolidated Budget Detail (Cont.)

	Last Year 2019/20		Current Year 2020/21		2021/22	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b><u>Operations &amp; Maintenance</u></b>						
Building/Facility	\$ 32,500	\$ 54,342	\$ 25,000	\$ 28,000	\$ 25,000	\$ 25,000
Vandalism	1,000	1,498	1,000	1,000	1,000	1,000
Dredge	10,000	34,407	10,000	13,500	15,000	15,000
Electronic Equipment	5,500	3,344	6,000	8,500	6,000	6,000
Vehicles & Equipment	17,700	31,395	19,500	17,500	17,500	17,500
Crane	5,000	1,113	5,000	5,000	5,000	5,000
Coastal Gateway Costs	2,500	3,774	3,000	2,000	2,000	2,000
Patrol Boats	22,000	25,560	20,000	20,000	20,000	20,000
LCM	1,500	12,089	1,500	1,500	1,500	1,500
Boatyard Maintenance	1,000	225	1,000	1,000	1,000	1,000
Camp Host	1,000	563	1,000	1,000	1,000	1,000
Water Taxi Host	4,000	3,880	1,000	3,500	1,000	1,000
Signs	5,000	4,001	5,000	5,000	5,000	5,000
Road/Revetment	8,000	940	8,000	8,000	8,000	8,000
General Maintenance	15,000	77,544	15,000	15,000	15,000	15,000
Sport Launch	29,249	42,875	2,000	6,000	5,000	5,000
Beaches	10,000	2,397	10,000	10,000	10,000	10,000
Public Hoist	2,000	4,726	2,000	1,200	2,000	2,000
Tools	6,000	5,462	6,000	6,000	6,000	6,000
Fuel	45,000	43,024	51,000	49,300	51,000	51,000
Piers	22,000	196,198	22,000	20,000	18,000	18,000
Ice/Diesel Facility	8,000	8,079	8,000	12,000	8,000	8,000
Lighthouse	15,125	9,220	7,500	2,000	7,500	7,500
Water & Sewer System	13,000	12,547	11,000	11,000	11,000	11,000
Storm Water	2,000	2,573	3,000	3,000	3,000	3,000
Fire Protection	4,750	7,589	4,000	4,000	3,750	3,750
Dock & Landing	6,100	845	6,100	17,400	6,100	6,100
Tenant Expense	-	-	-	500	6,100	6,100
Operations & Maintenance Contingency	18,300	-	18,300	-	18,300	18,300
Budget Transfer	-	-	-	-	-	-
<b>Total Operations &amp; Maintenance</b>	<b>\$ 313,224</b>	<b>\$ 590,209</b>	<b>\$ 272,900</b>	<b>\$ 272,900</b>	<b>\$ 279,750</b>	<b>\$ 279,750</b>



## Consolidated Budget Detail (Cont.)

	Last Year 2019/20		Current Year 2020/21		2021/2022	
	Revised		Revised		Preliminary	
	Budget	Actual	Budget	Projected	Budget	Final Budget
<b>Utilities</b>						
Electricity	\$ 61,600	\$ 53,734	\$ 64,600	\$ 64,600	\$ 54,500	\$ 54,500
Telephone/Communications	22,800	31,887	25,000	25,000	28,200	28,200
Gas	2,900	2,645	2,700	2,700	2,400	2,400
Sewer	62,625	77,929	75,000	75,000	75,000	75,000
Trash	62,800	47,223	60,000	60,000	50,400	50,400
Haz Mat Disposal	5,000	3,467	5,000	5,000	5,000	5,000
Water - Lopez	229,200	211,917	231,000	231,000	231,000	231,000
Water/Sewer - Avila	35,000	43,496	43,000	43,000	43,000	43,000
Utility Contingency	18,300	-	18,300	-	18,300	18,300
Budget Transfer	-	-	-	-	-	-
<b>Total Utilities</b>	<b>\$ 500,225</b>	<b>\$ 472,297</b>	<b>\$ 524,600</b>	<b>\$ 506,300</b>	<b>\$ 507,800</b>	<b>\$ 507,800</b>

	Last Year 2019/20		Current Year 2020/21		2021/2022	
	Revised		Revised		Preliminary	
	Budget	Actual	Budget	Projected	Budget	Final Budget
<b>General &amp; Administrative</b>						
Advertising & Promotion	\$ 2,700	\$ 1,685	\$ 2,700	\$ 500	\$ 2,700	\$ 2,700
Travel, Meals, Lodging	33,500	21,566	25,000	7,000	35,000	35,000
Education/Training	14,500	16,228	16,000	14,000	17,000	17,000
Dues & Subscriptions	39,700	61,583	46,500	46,500	52,000	52,000
Legal Advertising	2,200	1,597	2,200	2,200	2,200	2,200
Cash (Over) / Short	-	(91)	-	(39)	-	-
Capital Lease Payment - Principal	-	-	-	-	-	-
Capital Lease Payment - Interest	-	-	-	-	-	-
SCC/Red Tail Loan payments	-	-	-	-	-	-
Bank Charges/Merchant Fees	35,000	49,017	35,000	40,000	50,000	50,000
Bad Debts/Returned Checks	7,200	25,370	7,500	7,500	3,000	3,000
Consultants	41,800	110,891	41,800	41,800	43,500	43,500
Legislative Advocacy	8,400	8,400	8,400	8,400	8,500	8,500
Computers & Equipment	17,400	26,315	18,500	18,500	18,500	18,500
Parking	14,000	16,060	16,000	16,000	16,000	16,000
Legal Fees	66,000	133,652	75,000	75,000	100,000	100,000
Audits	11,000	10,000	11,000	11,000	12,000	12,000
Tax Collection Fees	55,000	51,224	55,000	55,000	55,000	55,000
Treasurer Fees	32,000	41,955	40,000	40,000	40,000	40,000
Permits	6,000	1,059	6,200	6,200	6,200	6,200
Elections	-	-	95,000	95,000	-	-
Property Insurance	191,000	195,195	295,186	295,186	302,000	302,000
Cities Redevelopment	85,000	10,445	87,200	87,200	90,000	90,000
Bonds	800	-	800	2,395	800	800
LAFCO Fees	18,300	20,738	21,000	21,000	21,000	21,000
Coastal Conservancy	25,000	25,000	50,000	50,000	70,000	70,000
Board Discretionary Fund	2,500	2,000	2,500	2,500	2,500	2,500
Harbor Mgr. Discretionary Fund	500	500	500	-	500	500
Contingency	18,300	-	18,300	-	18,300	18,300
Budget Contingency Fund	120,533	-	120,500	-	120,500	120,500
Less: Prior year reserve use	-	-	(45,000)	(45,000)	-	-
<b>Total General &amp; Administrative</b>	<b>\$ 848,333</b>	<b>\$ 830,389</b>	<b>\$ 1,052,786</b>	<b>\$ 897,842</b>	<b>\$ 1,087,200</b>	<b>\$ 1,087,200</b>



## Consolidated Budget Detail (Cont.)

	Last Year 2019/20		Current Year 2020/21		2021/2022	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Major Maintenance/ Special Projects</b>						
Abandoned Vessel	\$ 30,000	\$ 12,832	\$ 50,000	\$ 50,000	\$ (G) 40,000	\$ 40,000
Avila Beach Restroom Repair	12,500	12,445	-	-	-	-
Avila Pier	125,000	113,117	-	-	-	-
Boom Truck	10,000	4,105	-	-	-	-
District Buildings-Maintenance & Improvements	40,000	19,589	20,000	-	27,000	27,000
Dredging Pump Maintenance	12,000	12,744	10,000	10,000	15,000	15,000
Electronic Documents	20,000	4,987	-	-	-	-
Heavy Equipment Maintenance	-	-	24,500	24,500	25,000	25,000
Lift Station Repairs	20,000	40,142	10,000	10,000	-	-
Mooring Capital Cost (LCM)	40,000	12,089	32,000	29,000	(G) 300,000	300,000
Parking Lot Maintenance	30,000	-	24,000	8,000	35,000	35,000
Pier Lumber & Materials	85,000	59,857	108,000	108,000	125,000	125,000
Revetment & Jetty	50,000	7,733	35,000	35,000	35,000	35,000
Water Tank	8,500	4,464	23,500	-	20,000	20,000
Budget Transfer	-	-	-	-	-	-
<b>Special Projects</b>	<b>\$ 483,000</b>	<b>\$ 304,104</b>	<b>\$ 337,000</b>	<b>\$ 274,500</b>	<b>\$ 622,000</b>	<b>\$ 622,000</b>
Specified Reserve Use	\$ (87,000)	\$ (123,087)	\$ (144,500)	\$ (44,649)	\$ (245,000)	\$ (245,000)
Operating Reserve Use	(354,000)	(159,399)	(45,000)	(90,351)	(237,000)	(237,000)
Grant Funding	(42,000)	(21,618)	(147,500)	(139,500)	(140,000)	(140,000)
<b>Total Funding</b>	<b>\$ (483,000)</b>	<b>\$ (304,104)</b>	<b>\$ (337,000)</b>	<b>\$ (274,500)</b>	<b>\$ (622,000)</b>	<b>\$ (622,000)</b>

Note: (G) = Grant Funding - Full or Partial



## Consolidated Budget Detail (Cont.)

	Last Year 2019/20		Current Year 2020/21		2021/2022	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Capital Project Outlay</b>						
Air Compressor	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000
Avila Pier Rehabilitation	-	-	1,310,000	5,045	(G) 1,550,000	1,550,000
Avila Pier & Harford Pier Water/Fireline Repairs	15,000	5,940	5,000	5,784	60,000	60,000
Avila Pier Landing Rehabilitation	-	-	-	-	(G) 50,000	50,000
Boom Truck	-	-	-	-	36,000	36,000
Coastal Gateway HVAC	-	-	-	-	25,000	-
Crane Cab Refurbishment	64,500	130,556	10,000	-	10,000	10,000
Digital Radio Upgrade	-	-	10,000	10,000	(G) 10,000	10,000
District Landline Phones Replacement	-	-	-	-	7,000	7,000
District Staff Landing	65,000	14,788	25,000	25,000	-	-
Dredge Hose	-	-	20,000	26,380	-	-
Generators	-	-	90,000	90,000	(G) 70,000	70,000
Harbor Terrace Rack Storage	10,000	-	10,000	-	-	-
Harbor Terrace Project Monitoring	-	-	45,000	45,000	31,800	31,800
Harford Pier Redevelopment	120,000	-	120,000	120,000	300,000	300,000
Harford Pier Site Plan	-	-	50,000	99,600	-	-
Harford Pier Survey	-	-	-	-	60,000	30,000
Harbor Patrol Boat - New Vessel	440,000	-	400,000	400,000	-	-
Harbor Patrol Boat #2	60,000	-	30,000	30,000	-	-
Harbor Patrol Equipment Replacement	-	-	5,500	5,500	-	-
Harbor Terrace	127,800	58,455	82,800	65,000	-	-
Harbor Terrace: District Use Area	70,000	2,236	70,000	70,000	-	-
Harbor Terrace: Gear Storage	35,000	20,769	255,000	392,625	-	-
Ice House - Seatrains	45,000	45,395	-	-	-	-
Manhole Maintenance	-	-	-	-	10,000	10,000
Master Plan - PSLHD	-	-	-	-	35,000	5,000
Mobile Hoist Pier Extension	1,300,000	-	1,300,000	-	(G) 1,300,000	1,300,000
Mooring Crew Skiff	-	-	-	-	7,500	7,500
Network Server (District IT Function)	-	-	-	-	17,000	17,000
Outboard Motor Storage	-	-	-	-	(G) 7,500	7,500
Parking Pay Station	60,000	17,857	30,000	30,000	-	-
Sea Level Rise Analysis	50,000	35,700	-	-	-	-
Security Cameras	-	-	-	-	15,000	15,000
Sewer Treatment Plant	75,000	42,760	75,000	75,000	150,000	75,000
Trailer Boat Gas Pump	-	-	-	-	45,000	45,000
Trailer Boat Dock	-	-	-	-	(G) 486,106	486,106
Underground Storage Tank Replacement	175,000	-	425,000	-	-	-
Utility Task Vehicle	-	-	-	-	30,000	30,000
Vehicle Replacement Program	40,000	40,811	-	-	45,000	-
Water Meter Replacement	10,000	6,897	-	-	-	-
Budget Transfer	-	(137,888)	-	-	-	-
<b>Total Capital Project Outlay</b>	<b>\$ 2,762,300</b>	<b>\$ 284,275</b>	<b>\$ 4,368,300</b>	<b>\$ 1,494,934</b>	<b>\$ 4,417,906</b>	<b>\$ 4,212,906</b>
Specified Reserve Use	\$ (164,605)	\$ (108,514)	\$ (476,852)	\$ (370,583)	\$ (432,400)	\$ (415,000)
Operating Reserve Use	(1,037,695)	(71,573)	(900,448)	(733,351)	(581,650)	(389,050)
Grant Funding	(1,560,000)	(104,189)	(2,991,000)	(391,000)	(3,403,856)	(3,408,856)
<b>Total Funding</b>	<b>\$ (2,762,300)</b>	<b>\$ (284,275)</b>	<b>\$ (4,368,300)</b>	<b>\$ (1,494,934)</b>	<b>\$ (4,417,906)</b>	<b>\$ (4,212,906)</b>

Note: (G) = Grant Funding - Full or Partial



## Major Maintenance

	<b>Project Title:</b> Abandoned Vessel Removal		
	<b>Description:</b> Removal, storage, and disposal of abandoned vessels.		
	<b>Amount:</b> \$40,000		
	<b>Funding Source:</b>	<input type="checkbox"/> Operating Revenue	<input checked="" type="checkbox"/> Grant Revenue – Division of Boating and Waterways \$40,000
<p><b>Cost Considerations:</b> The District would be responsible for a 10% match that would be absorbed in the operating budget. This project could save costs in the future as vessels that are identified as falling into disrepair can be destroyed before they sink and cause environmental damage.</p>			
<p><b>Timeline for Project:</b> The VTIP Grant is a grant that remains in effect through September 30, 2021. The District can utilize the funds for this grant throughout the term of the grant. The amount of funds utilized annually is dependent upon the number of vessels destroyed or salvaged from the harbor.</p>			
<p><b>Departments:</b> Business Department, Facilities Department, Harbor Patrol</p>			
<p><b>Relation to District Objectives:</b> This project achieves the District’s Major Goal #2 <i>to Maintain and enhance a boater friendly atmosphere at Port San Luis Harbor District for both commercial and recreational boaters.</i></p>			

	<b>Project Title:</b> District Buildings-Maintenance & Improvements		
	<b>Description:</b> Repair and maintenance on District Buildings (repair roof, walls, etc.). Prioritize design modifications, including demolition and reconstruction, to include Live Fish Storage Building.		
	<b>Amount:</b> \$27,000		
	<b>Funding Source:</b>	<input checked="" type="checkbox"/> Operating Revenue – \$27,000	<input type="checkbox"/> Grant Revenue
<p><b>Cost Considerations:</b> This project will maintain an existing asset. It will not result in additional operating costs.</p>			
<p><b>Timeline for Project:</b> The planned repair and maintenance to District buildings to be completed during the fiscal year.</p>			
<p><b>Departments:</b> Facilities Department</p>			
<p><b>Relation to District Objectives:</b> District’s Major Goal #1 <i>to Sustain and enhance the Harbor’s finances - provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities.</i></p>			



## Major Maintenance (Cont.)

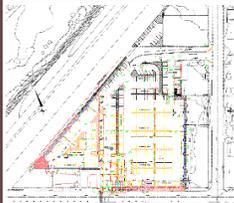
	<b>Project Title: Dredge Pump Maintenance</b>		
	<b>Description:</b> Annual maintenance on The District's dredge pump including rewinding the motor.		
	<b>Amount:</b> \$15,000		
	<b>Funding Source:</b>	<input checked="" type="checkbox"/> Operating Revenue - \$5,000	<input type="checkbox"/> Grant Revenue
<b>Cost Considerations:</b> This project is a recurring annual project. The District's dredge pump requires annual maintenance prior to dredge season. Budget for new pump in 2026-27.			
<b>Timeline for Project:</b> This is an annual project.			
<b>Departments:</b> Facilities Department			
<b>Relation to District Objectives:</b> This project achieves the District's Major Goal #2 <i>to Maintain and enhance a boater friendly atmosphere at Port San Luis Harbor District for both commercial and recreational boaters.</i>			

	<b>Project Title: Heavy Equipment Maintenance</b>		
	<b>Description:</b> Annual Maintenance to Reach Lift, Boom Truck, and Crane.		
	<b>Amount:</b> \$25,000		
	<b>Funding Source:</b>	<input checked="" type="checkbox"/> Operating Revenue - \$25,000	<input type="checkbox"/> Grant Revenue
<b>Cost Considerations:</b> This project maintains three existing assets. It will not result in additional operating costs.			
<b>Timeline for Project:</b> The annual maintenance will be completed in the fiscal year.			
<b>Departments:</b> Facilities Department			
<b>Relation to District Objectives:</b> This project achieves the District's Major Goals #2 & #3: <i>Maintain and enhance a boater friendly atmosphere at Port San Luis Harbor District for both commercial and recreational boaters; Keep Harford Pier open and optimize use.</i>			



## Major Maintenance (Cont.)

	<b>Project Title: Mooring Capital Costs</b>		
	<b>Description:</b> Repairs and maintenance to the District's mooring boat (LCM).		
	<b>Amount:</b> \$300,000		
	<b>Funding Source:</b>	<input type="checkbox"/> Operating Revenue	<input checked="" type="checkbox"/> Grant Revenue – \$100,000 Air Pollution Control District (APCD)
<b>Cost Considerations:</b> Annual repairs and maintenance to The District's mooring boat (LCM), including repowering the engines to comply with new emissions standards of the Commercial Harbor Craft Regulations. Continuing project from FY 2020-21, with repower work to be completed during the FY 2021-22. Repower costs partially grant-funded. (\$50,000 of the original \$150,000 APCD grant used in FY 20/21)			
<b>Timeline of Project:</b> This project will be completed during the fiscal year.			
<b>Departments:</b> Facilities Department			
<b>Relation to District Objectives:</b> This project achieves the District's Major Goal #2: <i>Maintain and enhance a boater friendly atmosphere at Port San Luis Harbor District for both commercial and recreational boaters.</i>			

	<b>Project Title: Parking Lot Maintenance</b>		
	<b>Description:</b> Repaving, sealing, and restriping of the Avila Beach Parking Lot.		
	<b>Amount:</b> \$35,000		
	<b>Funding Source:</b>	<input checked="" type="checkbox"/> Operating Revenue – \$35,000	<input type="checkbox"/> Grant Revenue
<b>Cost Considerations:</b> Annual maintenance on the District's parking lots, rotating through each section so that each is redone every 4-5 years, per the parking lot maintenance plan. Repaving, sealing, and restriping of the Avila Beach Parking Lot is prioritized for FY 2021-22, once Gear Storage completely moved out.			
<b>Timeline of Project:</b> This project will be completed during the fiscal year.			
<b>Departments:</b> Facilities Department			
<b>Relation to District Objectives:</b> District's Major Goal #1: <i>Sustain and enhance the Harbor's finances - provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities.</i>			



## Major Maintenance (Cont.)

	<b>Project Title: Pier Lumber &amp; Materials</b>		
	<b>Description:</b> Lumber and materials for annual maintenance to the Harford Pier and Avila Pier.		
	<b>Amount:</b> \$125,000		
	<b>Funding Source:</b>	<input checked="" type="checkbox"/> Operating Revenue - \$125,000	<input type="checkbox"/> Grant Revenue
<b>Cost Considerations:</b> This project is a recurring annual project for the purchase of lumber, piles, hardware, and repair materials for the Harford Pier and Avila Pier.			
<b>Timeline for Project:</b> The lumber and materials will be used for maintenance and projects during the fiscal year.			
<b>Departments:</b> Facilities Department			
<b>Relation to District Objectives:</b> This project achieves the District's Major Goals #2 & #3 to <i>Maintain and enhance a boater friendly atmosphere at Port San Luis Harbor District for both commercial and recreational boaters; Keep Harford Pier open and optimize use.</i>			

	<b>Project Title: Revetment &amp; Jetty</b>		
	<b>Description:</b> Address annual and long-term repairs and improvements to revetment and jetty.		
	<b>Amount:</b> \$35,000		
	<b>Funding Source:</b>	<input checked="" type="checkbox"/> Operating Revenue - \$20,000	<input type="checkbox"/> Grant Revenue
<b>Cost Considerations:</b> Address annual and long-term repairs and improvements to revetment and jetty. Prioritize funding for immediate and/or emergency repairs as needed. Obtain permits and grant assistance for implementation of long-term repair plan.			
<b>Timeline of Project:</b> This is the repair plan phase of a multi-phased project. The repair plan phase will be completed during the fiscal year.			
<b>Departments:</b> Facilities Department			
<b>Relation to District Objectives:</b> This project achieves the District's Major Goals #1 & #2 to <i>Sustain and enhance the Harbor's finances – provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities; Maintain and enhance a boater friendly atmosphere at Port San Luis Harbor District for both commercial and recreational boaters.</i>			



## Major Maintenance (Cont.)

	<b>Project Title: Water Tank</b>		
	<b>Description:</b> Perform necessary repairs and improvements to the existing water tank system.		
<b>Amount:</b> \$20,000			
Funding Source:	<input type="checkbox"/> Operating Revenue	<input type="checkbox"/> Grant Revenue	<input checked="" type="checkbox"/> Specified Reserves Water Tank - \$20,000
<b>Cost Considerations:</b> A new pump will be installed, replacing the old pump which was oversized and inefficient. The lower horsepower pump will save the District on its power costs over time.			
<b>Timeline of Project:</b> This project will be completed during the fiscal year.			
<b>Departments:</b> Facilities Department			
<b>Relation to District Objectives:</b> District Major Goal #1: <i>Sustain and enhance the Harbor's finances – provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities.</i>			



## Capital Projects

	<b>Project Title:</b> Air Compressor		
	<b>Description:</b> Air Compressor		
	<b>Amount:</b> \$60,000		
	<b>Funding Source:</b>	<input checked="" type="checkbox"/> Operating Revenue – \$60,000	<input type="checkbox"/> Grant Revenue
<p><b>Cost Considerations:</b> Currently, the District leases air compressors on an as-needed basis for pile driving on Harford Pier. However, once rehabilitation construction commences on the Avila Pier later this year, it is likely another air compressor will need to be rented for pile driving activities. Purchasing a Tier 4 air compressor would be a more economical choice for the District regarding long-term pier maintenance.</p>			
<p><b>Timeline of Project:</b> This capital purchase will be completed in the fiscal year.</p>			
<p><b>Departments:</b> Facilities Department</p>			
<p><b>Relation to District Objectives:</b> This project achieves the District’s Major Goal #3 to <i>Keep Harford Pier open and optimize use.</i></p>			

	<b>Project Title:</b> Avila Pier Rehabilitation		
	<b>Description:</b> Avila Pier Rehabilitation Project – Continued Project Support		
	<b>Amount:</b> \$1,550,000		
	<b>Funding Source:</b>	<input checked="" type="checkbox"/> Operating Revenue - \$50,000	<input checked="" type="checkbox"/> Grant Revenue - Wildlife Conservation Board - \$1,250,000; Coastal Conservancy - \$250,000
<p><b>Cost Consideration:</b> Grant agreements from Wildlife Conservation Board (\$1,250,000) and State Coastal Conservancy (\$250,000) specify period of performance for grant-funded components. These must be completed by March 31, 2023 (WCB) and December 31, 2023 (SCC). Budgeting demonstrates the Harbor District’s continued commitment to the project via in-kind and cash matching contributions. Repair plans were completed in FY 2020-21; funding in FY 2021-22 is intended for project implementation and construction.</p>			
<p><b>Timeline for Project:</b> This project has been in effect since June 2015.</p>			
<p><b>Departments:</b> Facilities Department</p>			
<p><b>Relation to District Objectives:</b> This project achieves the District’s Other Important Goals: #4: <i>Revitalize the Avila Pier.</i></p>			



## Capital Projects (Cont.)

	<b>Project Title: Avila Pier and Harford Pier Water/Fireline Repairs</b>		
	<b>Description:</b> Maintenance to the Avila Pier and Harford Pier water/fireline system.		
	<b>Amount:</b> \$60,000		
	<b>Funding Source:</b>	<input type="checkbox"/> Operating Revenue	<input type="checkbox"/> Grant Revenue
<b>Cost Considerations:</b> Maintenance and repairs to the Harford Pier and Avila Pier water and fireline distribution systems. Prioritize replacement of valves and sections within the splash zone of Harford Pier in FY 2021-22.			
<b>Timeline of Project:</b> This project will occur during the fiscal year.			
<b>Departments:</b> Facilities Department			
<b>Relation to District Objectives:</b> This project achieves the District's Major Goals # 1 & #3: <i>Sustain and enhance the Harbor's finances – provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities; Keep Harford Pier open and optimize use.</i>			

	<b>Project Title: Avila Pier Landing Rehabilitation</b>		
	<b>Description:</b> Avila Pier Landing Rehabilitation		
	<b>Amount:</b> \$50,000		
	<b>Funding Source:</b>	<input type="checkbox"/> Operating Revenue	<input checked="" type="checkbox"/> Grant Revenue - \$50,000 pending DBW grant
<b>Cost Consideration:</b> Portions of the landing were lost in a 2019 storm, and it needs repair. Pending the award of a \$200,000 Division of Boating and Waterways grant, The District will repair the landing and replace other aging components. The District will be required to match 30%, but most of this will be in-kind contributions (using District staff time and equipment instead of cash contributions). This year's funding will be for the construction and bid documents. The replacement is to happen in FY 2022/23.			
<b>Timeline for Project:</b> The planning and design portion of the project is to be done this fiscal year. This is a multi-year project.			
<b>Departments:</b> Facilities Department			
<b>Relation to District Objectives:</b> This project achieves the District's Major Goal #2 to <i>Maintain and enhance a boater friendly atmosphere at PSL for both commercial and recreational boaters.</i>			



## Capital Projects (Cont.)

	<b>Project Title: Boom Truck</b>		
	<b>Description:</b> Purchase a Boom Truck through a 5-year lease-to-own option.		
	<b>Amount:</b> \$36,000		
	<b>Funding Source:</b>	<input checked="" type="checkbox"/> Operating Revenue - \$36,000	<input type="checkbox"/> Grant Revenue
<p><b>Cost Considerations:</b> The existing Boom Truck is near the end of its useful life. Purchasing a Boom Truck through a 5-year lease-to-own option would allow The District to spread out costs and potentially recoup costs through its work on the Avila Pier using grant funds. Staff has been notified it is an eligible expense. It is not expected to exceed \$180,000 over the 5-year lease. The cost of a Boom Truck is \$180,000, with a 5 year-lease program, where The District will make installment payments; therefore, allowing for the payments to be spread through five fiscal years. A grant to pay for the first year, in the amount of \$36,000, will be sought from a Wildlife Conservation Grant.</p>			
<p><b>Timeline for Project:</b> 5 years of lease payments, prior to District ownership.</p>			
<p><b>Departments:</b> Facilities Department</p>			
<p><b>Relation to District Objectives:</b> This project achieves the District’s Major Goal #2: <i>Maintain and enhance a boater friendly atmosphere at Port San Luis Harbor District for both commercial and recreational boaters.</i></p>			

	<b>Project Title: Crane Cab Refurbishment</b>		
	<b>Description:</b> Remove crane cab corrosion.		
	<b>Amount:</b> \$10,000		
	<b>Funding Source:</b>	<input checked="" type="checkbox"/> Operating Revenue - \$10,000	<input type="checkbox"/> Grant Revenue
<p><b>Cost Considerations:</b> The crane has been repowered and the stabilizer hydraulic rams have been rebuilt. However, the crane cab corrosion has not been repaired. The repair will extend the life of this capital asset.</p>			
<p><b>Timeline of Project:</b> This project will be completed during the fiscal year.</p>			
<p><b>Departments:</b> Facilities Department</p>			
<p><b>Relation to District Objectives:</b> This project achieves the District’s Major Goals #2 &amp; #3 and Other Important Goal #4: <i>Maintain and enhance a boater friendly atmosphere at PSL for commercial and recreational boaters; Keep Harford Pier open and optimize use; Revitalize the Avila Pier.</i></p>			



## Capital Projects (Cont.)

	<b>Project Title: Digital Radio Upgrade</b>		
	<b>Description:</b> Handheld P25 Digital Radios - The P25 capable radios will ensure future compatibility with SLO County radio networks when changed to digital frequencies.		
	<b>Amount:</b> \$10,000		
	<b>Funding Source:</b>	<input type="checkbox"/> Operating Revenue	<input checked="" type="checkbox"/> Grant Revenue - \$10,000
<b>Cost considerations:</b> The project is critical to address identified public safety issues.			
<b>Timeline of Project:</b> The acquisition of the radios will occur during the fiscal year. This is not an ongoing project.			
<b>Departments:</b> Harbor Patrol			
<b>Relation to District Objectives:</b> This project achieves the District's Major Goal #2 <i>to Maintain and enhance a boater friendly atmosphere at Port San Luis Harbor District for both commercial and recreational boaters.</i>			

	<b>Project Title: District Landline Phones Replacement Project</b>		
	<b>Description:</b> Replacement of the District's landline phones.		
	<b>Amount:</b> \$7,000		
	<b>Funding Source:</b>	<input checked="" type="checkbox"/> Operating Revenue - \$7,000	<input type="checkbox"/> Grant Revenue
<b>Cost Considerations:</b> The useful life of existing phones has been exhausted and need replacement. This asset replacement project will encompass replacing the outdated, no-longer technically supported, Avaya phones The District originally purchased in 2012. As the phones are over nine years old, the District has utilized all "spare" phones to replace the phones that have ceased to function. Operations have been affected to date, due to the poor operation of the phones and The Districts' inability to have them serviced, as the phones are too out of date to be serviced or repaired.			
<b>Timeline for Project:</b> This Capital Project/Asset Replacement will be completed in FY21.			
<b>Departments:</b> Business Department, Facilities Department, Harbor Patrol			
<b>Relation to District Objectives:</b> This project achieves the District's Major Goal #1: <i>Sustain and enhance the Harbor's finances - provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities.</i>			



## Capital Projects (Cont.)

	<b>Project Title: Generators – Main Office and Lift Station 2</b>		
	<b>Description: Generators – Main Office and Lift Station 2</b>		
	<b>Amount: \$70,000</b>		
	<b>Funding Source:</b>	<input type="checkbox"/> Operating Revenue	<input checked="" type="checkbox"/> Grant Revenue - \$70,000 DBW grant
<p><b>Cost Consideration:</b> In the event of a nuclear emergency, a loss of power is likely. To ensure continued power of the Operations Center, a generator will be needed at the Main Office. Since occupation of the Main Office and Coastal Gateway Building will continue use of the restroom facilities, backup generator power to Lift Station #2 will be necessary to prevent sewage overflow and spillage.</p>			
<p><b>Timeline for Project:</b> The total amount for this special capital project is \$70,000, with funding in the amount of \$70,000 provided from the Nuclear Power Preparedness, California Office of Emergency Services grant. The District's 5% match of \$4,500, funded from unspecified reserves, and \$15,500 of the full grant amount of \$90,000, was utilized in FY20. Funding will cover the costs of engineering, purchase, and installation of the generators.</p>			
<p><b>Departments:</b> Business Department, Facilities Department, Harbor Patrol</p>			
<p><b>Relation to District Objectives:</b> #1: <i>Sustain and enhance the Harbor's finances - provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities.</i></p>			

	<b>Project Title: Harbor Terrace Project Monitoring</b>		
	<b>Description: Consultants and construction monitoring</b>		
	<b>Amount: \$31,800</b>		
	<b>Funding Source:</b>	<input checked="" type="checkbox"/> Operating Revenue - \$31,800	<input type="checkbox"/> Grant Revenue
<p><b>Cost Considerations:</b> Funding costs associated with The District's need for consultants and construction monitoring to ensure compliance.</p>			
<p><b>Timeline of Project:</b> This is a continuation of an ongoing project and will be completed when the Harbor Terrace site has been developed by RedTail, LLC.</p>			
<p><b>Departments:</b> Facilities Department</p>			
<p><b>Relation to District Objectives:</b> This project achieves the District's Major Goal #1 and Additional Goal #10: <i>Sustain and enhance the Harbor's finances - provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities; Continue oversight and support for Harbor Terrace project for successful implementation.</i></p>			



## Capital Projects (Cont.)

	<b>Project Title:</b> Harford Pier Redevelopment		
	<b>Description:</b> Harford Pier Redevelopment		
	<b>Amount:</b> \$300,000		
	<b>Funding Source:</b>	<input type="checkbox"/> Operating Revenue	<input type="checkbox"/> Grant Revenue
<p><b>Cost Considerations:</b> Pending CDP permitting, the first-floor section of former restaurant will be demolished, and repairs will be made to the pier. Other repairs may be made to the canopy as recommended in the Canopy Assessment such as section replacement and roof repairs.</p>			
<p><b>Timeline of Project:</b> This is the second phase in a multi-phase project and will be completed during the fiscal year.</p>			
<p><b>Departments:</b> Facilities Department</p>			
<p><b>Relation to District Objectives:</b> This project achieves the District's Major Objective #3 <i>Keep Harford Pier open and optimize use.</i></p>			

	<b>Project Title:</b> Harford Pier Survey		
	<b>Description:</b> Harford Pier Survey		
	<b>Amount:</b> \$30,000		
	<b>Funding Source:</b>	<input checked="" type="checkbox"/> Operating Revenue \$30,000	<input type="checkbox"/> Grant Revenue
<p><b>Cost Considerations:</b> A survey for the above deck building and pier features. The District does not currently have accurate and/or recent CAD or GIS files for the entire Harford Pier. The remaining portion of the project, which will complete the condition assessment pile survey for the remaining portions of the Harford Pier, has been deferred to FY 2022/23. The portion to be completed this year has been prioritized as it will be more useful for permitting and planning of the Harford Pier redevelopment.</p>			
<p><b>Timeline of Project:</b> This is a multi-phase project, and this portion will be completed within the fiscal year.</p>			
<p><b>Departments:</b> Facilities Department</p>			
<p><b>Relation to District Objectives:</b> This project achieves the District's Major Goal #3: <i>Keep Harford Pier open and optimize use.</i></p>			



## Capital Projects (Cont.)

	<b>Project Title: Manhole Maintenance</b>		
	<b>Description:</b> Maintenance and repairs of manholes		
	<b>Amount:</b> \$10,000		
	<b>Funding Source:</b>	<input checked="" type="checkbox"/> Operating Revenue - \$10,000	<input type="checkbox"/> Grant Revenue
<b>Cost Considerations:</b> Maintenance, repair, and replacement of manholes. Funding in FY 2021-22 prioritized for replacement of two manholes near Avila Beach Drive Bridge.			
<b>Timeline of Project:</b> This Capital Project will be completed in the fiscal year.			
<b>Departments:</b> Facilities Department			
<b>Relation to District Objectives:</b> This project achieves the District’s Major Goal #1 to <i>Sustain and enhance the Harbor’s finances – provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities.</i>			

	<b>Project Title: Master Plan Request for Proposal Consultant</b>		
	<b>Description:</b> Hiring of a consultant to aid in the development of a Request for Proposal to begin the process of a new District Master Plan.		
	<b>Amount:</b> \$5,000		
	<b>Funding Source:</b>	<input checked="" type="checkbox"/> Operating Revenue - \$5,000	<input type="checkbox"/> Grant Revenue
<b>Cost Consideration:</b> The District’s <i>Master Plan</i> was implemented in 2004 and revised in 2007, per Local Coastal Plan Update. This project for FY21/22 is a first step in the update on the plan. A master plan may cost at least \$125,000.			
<b>Timeline for Project:</b> Consultant for RFP – FY21			
<b>Departments:</b> Business Department, Facilities Department			
<b>Relation to District Objectives:</b> This project achieves the District’s Major Goal #5 to <i>Review Master Plan and identify targeted areas for revision to prepare for future changes (e.g. Harbor Terrace opening, Diablo closure, sea-level change, etc.).</i>			



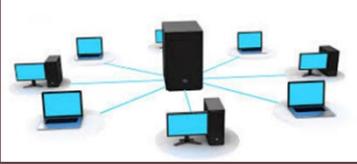
## Capital Projects (Cont.)

	<b>Project Title: Mobile Hoist Pier Extension</b>		
	<b>Description:</b> Pier extension, engineering, and construction		
	<b>Amount:</b> \$1,300,000		
	<b>Funding Source:</b>	<input type="checkbox"/> Operating Revenue	<input checked="" type="checkbox"/> Grant Revenue – BUILD grant application submitted \$1,100,000; SLOCOG grant received \$200,000
<b>Cost Considerations:</b> Annual maintenance costs because of the pier extension are estimated at \$9,000 per year. The District continues to explore Federal Grants, such as the BUILD Federal Grant Program. If this competitive Federal Grant Program is funded, this project could qualify for funding. The District has secured a \$200,000 match from SLOCOG for this project.			
<b>Timeline of Project:</b> This project is dependent upon the awarding of grant funding and will occur only if grant funding is obtained.			
<b>Departments:</b> Facilities Department			
<b>Relation to District Objectives:</b> This project achieves the District’s Major Goal #2 to <i>Maintain and enhance a boater-friendly atmosphere at PSL for both commercial and recreational boaters.</i>			

	<b>Project Title: Mooring Crew Skiff</b>		
	<b>Description:</b> Replacement of Mooring Crew Skiff		
	<b>Amount:</b> \$7,500		
	<b>Funding Source:</b>	<input checked="" type="checkbox"/> Operating Revenue – \$7,500	<input type="checkbox"/> Grant Revenue
<b>Cost Considerations:</b> The Mooring Crew skiff has served its useful life and needs replacement. It will be replaced with a 14’ Gregor aluminum skiff or similar.			
<b>Timeline of Project:</b> This capital purchase will be completed in the fiscal year.			
<b>Departments:</b> Facilities Department			
<b>Relation to District Objectives:</b> This project achieves the District’s Major Goal #2: <i>Maintain and enhance a boater friendly atmosphere at PSL for both commercial and recreational boaters.</i>			



## Capital Projects (Cont.)

	<b>Project Title: Network Server (District IT Function)</b>		
	<b>Description:</b> Replacement of the District's Network Server		
	<b>Amount:</b> \$17,000		
	<b>Funding Source:</b>	<input checked="" type="checkbox"/> Operating Revenue - \$17,000	<input type="checkbox"/> Grant Revenue
<p><b>Cost Considerations:</b> The current network server has exceeded its useful life and is under continuous repairs, software patches, and work arounds; however, all attempts to extend the life of the server has been exhausted and must be replaced. This project will include the replacement of the network server and will include all the required hardware for its installation and implementation, which includes the cost of technical experts for the set-up and installation of the server and all associated required components.</p>			
<p><b>Timeline for Project:</b> This Capital Project/Asset Replacement will be completed in FY21.</p>			
<p><b>Departments:</b> Business Department, Facilities Department, Harbor Patrol</p>			
<p><b>Relation to District Objectives:</b> This project achieves the District's Major Goal #1: <i>Sustain and enhance the Harbor's finances - provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities.</i></p>			

	<b>Project Title: Outboard Motor Storage</b>		
	<b>Description:</b> Outboard Motor Storage Lockers		
	<b>Amount:</b> \$7,500		
	<b>Funding Source:</b>	<input type="checkbox"/> Operating Revenue	<input checked="" type="checkbox"/> Grant Revenue – \$7,500 CCJFLC grant
<p><b>Cost Considerations:</b> Materials and part fabrication for outboard storage lockers for the skiff storage area. Currently, skiff owners must transport their motors or risk vandalism. The lockers will be individually separate and secure.</p>			
<p><b>Timeline of Project:</b> This Capital Project will be completed in the fiscal year.</p>			
<p><b>Departments:</b> Facilities Department</p>			
<p><b>Relation to District Objectives:</b> This project achieves the District's Major Goal #2: <i>Maintain and enhance a boater friendly atmosphere at Port San Luis Harbor District for both commercial and recreational boaters.</i></p>			



## Capital Projects (Cont.)

	<b>Project Title: Security Cameras</b>		
	<b>Description:</b> Security Cameras		
	<b>Amount:</b> \$15,000		
	<b>Funding Source:</b>	<input checked="" type="checkbox"/> Operating Revenue – \$10,000	<input checked="" type="checkbox"/> Grant Revenue \$5,000
<b>Cost Considerations:</b> Security cameras to monitor the Harford Parking Lot, Harbor Terrace District Use Areas, Harford Pier, and/or District Facilities.			
<b>Timeline of Project:</b> This Capital Project will be completed in the fiscal year.			
<b>Departments:</b> Facilities Department, Harbor Patrol			
<b>Relation to District Objectives:</b> <i>This project does not fall into one of the criteria established for The District's goals; however, this project is critical to address identified public safety issues as well as protection of The District's buildings and infrastructure.</i>			

	<b>Project Title: Sewer Treatment Plant</b>		
	<b>Description:</b> District's 35% share of the Avila Beach Community Services District capital improvements		
	<b>Amount:</b> \$75,000		
	<b>Funding Source:</b>	<input checked="" type="checkbox"/> Operating Revenue - \$20,000	<input type="checkbox"/> Grant Revenue
<b>Cost Considerations:</b> The Avila Beach Community Services District owns, operates, and maintains existing wastewater treatment and disposal facilities that presently serve The District. Pursuant to this agreement, the District is responsible for its proportionate share of capital expenditures at the wastewater treatment plant. These projects could influence future operating costs though the amounts are difficult to estimate.			
<b>Timeline of Project:</b> The District will pay its proportionate share during the fiscal year.			
<b>Department:</b> Facilities Department			
<b>Relation to District Objectives:</b> <i>District's Major Goal #1 to Sustain and enhance the Harbor's finances – provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities.</i>			



## Capital Projects (Cont.)

	<b>Project Title: Trailer Boat Gas Pump</b>		
	<b>Description:</b> Trailer Boat Gas Pump Replacement		
	<b>Amount:</b> \$45,000		
	<b>Funding Source:</b>	<input checked="" type="checkbox"/> Operating Revenue – \$45,000	<input type="checkbox"/> Grant Revenue
<b>Cost Considerations:</b> Replacement for the gas dispenser at the Trailer Boat Dock and related fueling improvements. The current pump does not properly display the cost per gallon. It is severely corroded and showing its age.			
<b>Timeline of Project:</b> This Capital Project will be completed in the fiscal year.			
<b>Departments:</b> Facilities Department			
<b>Relation to District Objectives:</b> This project achieves the District’s Major Goal #2: <i>Maintain and enhance a boater friendly atmosphere at Port San Luis Harbor District for both commercial and recreational boaters.</i>			

	<b>Project Title: Trailer Boat Dock</b>		
	<b>Description:</b> Trailer Boat Dock Replacement		
	<b>Amount:</b> \$486,106		
	<b>Funding Source:</b>	<input checked="" type="checkbox"/> Operating Revenue – \$43,750	<input checked="" type="checkbox"/> Grant Revenue – \$442,356 DBW
<b>Cost Considerations:</b> Replacement of the aging Trailer Boat Dock with a modified design which is to include a second gangway and seasonal low-freeboard extension. The District received a grant from Division of Boating and Waterways to cover most of the costs. The Board of Commissioners voted to prioritize funding for FY 2021/2022.			
<b>Timeline of Project:</b> This Capital Project will be completed in the fiscal year.			
<b>Departments:</b> Facilities Department			
<b>Relation to District Objectives:</b> This project achieves the District’s Major Goal #2: <i>Maintain and enhance a boater friendly atmosphere at Port San Luis Harbor District for both commercial and recreational boaters.</i>			



## Capital Projects (Cont.)

	<b>Project Title: Utility Task Vehicle</b>		
	<b>Description:</b> Utility Task Vehicle		
	<b>Amount:</b> \$30,000		
	<b>Funding Source:</b>	<input checked="" type="checkbox"/> Operating Revenue – \$6,000	<input checked="" type="checkbox"/> Grant Revenue - \$24,000 NPP grant
<p><b>Cost Considerations:</b> The UTV would be used by both Harbor Patrol and the Facilities Department to access Avila Beach. Currently, during high tides trucks cannot access the east side due to the lack of clearance under Avila Pier. A UTV will allow continued access for medical aid, extraction, maintenance, and patrolling. This access is critical in emergencies. This purchase will only occur with a NPP Public Safety grant to cover the majority of costs.</p>			
<p><b>Timeline of Project:</b> This capital purchase will be completed in the fiscal year.</p>			
<p><b>Departments:</b> Facilities Department, Harbor Patrol</p>			
<p><i>This project does not fall into one of the criteria established for The District's goals; however, this project is critical to address identified public safety issues.</i></p>			



## Deferred Projects Review for Possible Funding During FY 22/23

	<b>Project Title: Coastal Gateway HVAC</b>		
	<b>Description:</b> Coastal Gateway HVAC Replacement Project		
	<b>Amount:</b> \$25,000		
	<b>Funding Source:</b>	<input checked="" type="checkbox"/> Operating Revenue –\$7,600	<input type="checkbox"/> Grant Revenue
<p><b>Cost Considerations:</b> The current AC system is in disrepair and needs to be replaced. The replacement will switch the Coastal Gateway HVAC system with 2 wall mounted split units which will allow the removal of the main duct, unblighting the open beam ceiling.</p>			
<p><b>Timeline of Project:</b> This Capital Project will be completed in the fiscal year.</p>			
<p><b>Departments:</b> Business Department, Facilities Department, Harbor Patrol</p>			
<p><b>Relation to District Objectives:</b> This project achieves the District’s Major Goal #1: <i>Sustain and enhance the Harbor’s finances – provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities.</i></p>			

	<b>Project Title: Underground Storage Tank Replacement</b>		
	<b>Description:</b> Preparation of bid documents and replacement of the Underground Storage Tank		
	<b>Amount:</b> \$425,000		
	<b>Funding Source:</b>	<input checked="" type="checkbox"/> Operating Revenue – \$100,000	<input checked="" type="checkbox"/> Grant Revenue - \$200,000 – TBD applying for CCJCFCLC grant
<p><b>Cost Considerations:</b> State Water Board requires all single-walled underground storage tanks (USTs) to be closed and/or upgraded prior to December 31, 2025. District staff is currently soliciting grant funding for replacement project. Funding would allow for preparation of bid documents, tank closure, and replacement of the diesel storage tank with either an upgraded double-walled tank or an aboveground storage tank (AGT). District may recover portion of capital costs for tank replacement by modifying existing surcharges / pricing structure of diesel sales.</p>			
<p><b>Timeline of Project:</b> This is a multi-phased project and will be completed this fiscal year.</p>			
<p><b>Departments:</b> Facilities Department</p>			
<p><b>Relation to District Objectives:</b> This project achieves the District’s Major Goals #1 &amp; #2 <i>to Sustain and enhance the Harbor’s finances – provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities; Maintain and enhance a boater friendly atmosphere at Port San Luis Harbor District for both commercial and recreational boaters.</i></p>			



## Deferred Projects (Cont.)

	<b>Project Title:</b> Vehicle Replacement Program		
	<b>Description:</b> Vehicle Replacement Program		
	<b>Amount:</b> \$45,000		
	<b>Funding Source:</b>	<input checked="" type="checkbox"/> Operating Revenue - \$45,000	<input type="checkbox"/> Grant Revenue
<p><b>Cost Considerations:</b> This program replaces/repurposes assets on a pre-determined schedule to ensure surplus value remain optimal for maximum cost recovery for The District. Existing asset (Harbor Patrol Ram) will be replaced and repurposed to the Facilities Department. Future operating costs will be standard vehicle maintenance to maintain the asset.</p>			
<p><b>Timeline for Project:</b> This Capital Project will be completed in the fiscal year.</p>			
<p><b>Departments:</b> Business Department, Facilities Department, Harbor Patrol</p>			
<p><b>Relation to District Objectives:</b> This project achieves the District's Major Goal #1 to <i>Sustain and enhance the Harbor's finances - provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities.</i></p>			



## Unfunded Major Maintenance and Capital Projects

The following projects are unfunded until funding becomes available. The Unfunded Projects listed below were reviewed by the Harbor Commission at the May 6, 2021 Major Maintenance & Capital Projects Workshop and were determined to remain unfunded. **Estimates of costs have not been re-evaluated for probable increase in such costs.**

	<p>Front St. Staircase \$93,500: Includes \$18,500 for engineering and \$75,000 for demolition and replacement of the staircase.</p>
	<p>Harbor Office Remodel \$265,000: Complete remodel of main office over a three-year period.</p>
	<p>Lifeguard Tower \$15,000: New lifeguard tower for Avila Beach.</p>



# Budget by Fund



## General Fund Budget Summary

	Last Year 2019/20		Current Year 2020/21		2021/22		% Change from 2020/21 Projections
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget	
<b>REVENUES</b>							
Service Revenue <i>(Avila Parking, Location Fees, Citations)</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Mooring Revenue <i>(Moorage Fees, Equipment Sales, Skiff Space) (Exclusive of Labor and O&amp;M)</i>	-	-	-	-	-	-	0.0%
Leases & Licenses <i>(Leases, Licenses, RVs, Utility Reimbursement)</i>	-	-	-	-	-	-	0.0%
Diesel Sales <i>(Exclusive of Labor, O&amp;M, and Permits)</i>	-	-	-	-	-	-	0.0%
<b>Total Operating Revenue</b>	-	-	-	-	-	-	0.0%
Non-Operating Revenue/(Expenditure) <i>(Property Tax, Interest, Grant Income)</i>	3,869,850	4,243,193	4,065,447	4,073,082	4,082,750	4,082,750	0.2%
<b>REVENUES</b>	<b>\$ 3,869,850</b>	<b>\$ 4,243,193</b>	<b>\$ 4,065,447</b>	<b>\$ 4,073,082</b>	<b>\$ 4,082,750</b>	<b>\$ 4,082,750</b>	<b>0.2%</b>

	Last Year 2019/20		Current Year 2020/21		2021/22		% Change from 2020/21 Projections
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget	
<b>EXPENDITURES</b>							
Salaries/Wages/Benefits <i>Less: Prior year reserve use</i>	\$ 2,487,794	\$ 2,609,276	\$ 2,689,546	\$ 2,698,843	\$ 2,708,700	\$ 2,708,700	0.4%
Supplies	95,361	83,920	90,387	85,486	94,300	94,300	10.3%
Operations & Maintenance <i>Less: Prior year reserve use</i>	200,743	379,430	185,433	175,242	183,287	183,287	4.6%
Utilities	321,140	307,918	338,465	329,315	327,548	327,548	-0.5%
General & Administrative <i>Budget Contingency</i>	452,984	477,838	626,774	609,200	561,017	561,017	-7.9%
<i>Less: Prior year reserve use</i>	60,267	-	60,250	-	60,250	60,250	100.0%
<i>Less: Prior year reserve use</i>	-	-	(45,000)	(45,000)	-	-	-100.0%
<b>OPERATING EXPENDITURES</b>	<b>3,618,288</b>	<b>3,858,381</b>	<b>3,945,854</b>	<b>3,853,085</b>	<b>3,935,101</b>	<b>3,935,101</b>	<b>2.1%</b>

<b>NET INCOME BEFORE MAJOR MAINTENANCE &amp; CAPITAL PROJECTS</b>	<b>251,562</b>	<b>384,812</b>	<b>119,593</b>	<b>219,997</b>	<b>147,649</b>	<b>147,649</b>	<b>32.9%</b>
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Major Maintenance Expense	352,050	220,142	209,400	172,450	225,650	225,650	30.8%
<i>Less: Grants</i>	(38,800)	(18,418)	(142,700)	(20,000)	(40,000)	(40,000)	100.0%
<i>Prior year reserve use</i>	(27,500)	(63,139)	(83,300)	(28,910)	(26,500)	(26,500)	-8.3%
Capital Project Outlay	649,100	(13,147)	1,976,750	709,259	2,188,310	2,096,810	195.6%
<i>Less: Grants</i>	(60,000)	(73,389)	(1,389,500)	(145,000)	(1,587,000)	(1,592,000)	997.9%
<i>Prior year reserve use</i>	(101,905)	(53,355)	(363,495)	(304,322)	(328,540)	(313,750)	3.1%
<b>MAJOR MAINTENANCE AND CAPITAL PROJECTS</b>	<b>\$ 772,945</b>	<b>\$ (1,306)</b>	<b>\$ 207,155</b>	<b>\$ 383,477</b>	<b>\$ 431,920</b>	<b>\$ 350,210</b>	<b>-8.7%</b>

<b>REVENUES less EXPENDITURES</b>	<b>\$ (521,383)</b>	<b>\$ 386,118</b>	<b>\$ (87,562)</b>	<b>\$ (163,480)</b>	<b>\$ (284,271)</b>	<b>\$ (202,561)</b>	<b>-23.9%</b>
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Reserve Set Aside	\$ (112,500)	\$ (112,500)	\$ -	\$ -	\$ (249,745)	\$ (249,745)	-100.0%
Budget Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Increase/(Decrease) in operating reserves</b>	<b>\$ (633,883)</b>	<b>\$ 273,618</b>	<b>\$ (87,562)</b>	<b>\$ (163,480)</b>	<b>\$ (534,016)</b>	<b>\$ (452,306)</b>	<b>-176.7%</b>



## General Fund Budget Detail

	Last Year 2019-20		Current Year 2020/21		2021/22	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Non-Operating Revenue</b>						
Interest Income	\$ 24,850	\$ 53,596	\$ 32,000	\$ 36,243	\$ 16,000	\$ 16,000
Finance Charge Income	-	-	-	-	-	-
Grant Income	-	-	-	-	-	-
Tax Proceeds	3,745,000	3,799,254	3,840,859	3,838,839	3,875,162	3,875,162
Other Financing Sources	-	383,176	191,588	191,588	191,588	191,588
Misc. Non-Operating Income (Exp.)	100,000	7,167	1,000	6,411	-	-
Budget Transfer	-	-	-	-	-	-
<b>Total Non-Operating Revenue</b>	<b>\$ 3,869,850</b>	<b>\$ 4,243,193</b>	<b>\$ 4,065,447</b>	<b>\$ 4,073,081</b>	<b>\$ 4,082,750</b>	<b>\$ 4,082,750</b>

	Last Year 2019/20		Current Year 2020/21		2021/22	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Salaries/Wages/Benefits</b>						
Wages - Commissioners	\$ 21,600	\$ 21,600	\$ 21,600	\$ 21,600	\$ 21,600	\$ 21,600
Wages - Employees	1,492,684	1,541,008	1,577,783	1,606,678	1,627,400	1,627,400
Health Insurance	303,222	235,348	278,438	278,438	257,500	257,500
OPEB Expense	-	-	-	-	-	-
Workers Compensation	91,215	85,500	100,038	100,038	101,700	101,700
Payroll Taxes	117,608	117,409	124,186	127,801	128,100	128,100
Pension Costs	328,732	438,357	426,037	426,037	418,500	418,500
Recruitment	4,200	6,191	4,200	4,200	4,200	4,200
Misc. Employee Benefits	4,150	6,742	5,050	5,050	5,000	5,000
Unemployment Self Insurance	1,000	25,613	12,500	10,000	5,000	5,000
Contract Labor	881	17,882	13,214	-	13,200	13,200
Contract Security	115,000	113,626	119,000	119,000	119,000	119,000
Compensated Absence	-	-	-	-	-	-
Other Post Employment Benefits	-	-	-	-	-	-
TRAN Payment to County	-	-	-	-	-	-
Salaries, Wages, & Benefits Contingency	7,500	-	7,500	-	7,500	7,500
Budget Transfer	-	-	-	-	-	-
<b>Total Salaries/Wages/Benefits</b>	<b>\$ 2,487,794</b>	<b>\$ 2,609,276</b>	<b>\$ 2,689,546</b>	<b>\$ 2,698,843</b>	<b>\$ 2,708,700</b>	<b>\$ 2,708,700</b>

	Last Year 2019/20		Current Year 2020/21		2021/22	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Supplies</b>						
Office	\$ 14,834	\$ 17,415	\$ 14,834	\$ 13,884	\$ 15,100	\$ 15,100
Shop	6,203	4,935	8,028	8,028	8,000	8,000
RV Camping	-	-	-	-	-	-
Sanitation	33,781	37,943	33,300	36,500	36,500	36,500
Harbor Patrol/Lifeguards	12,000	9,774	12,000	10,500	10,000	10,000
Mooring	480	824	675	675	700	700
Dredge	150	84	100	300	100	100
Clothing/Equipment	12,963	12,944	12,300	15,600	14,700	14,700
Supply Contingency	14,950	-	9,150	-	9,200	9,200
Budget Transfer	-	-	-	-	-	-
<b>Total Supplies</b>	<b>\$ 95,361</b>	<b>\$ 83,920</b>	<b>\$ 90,387</b>	<b>\$ 85,486</b>	<b>\$ 94,300</b>	<b>\$ 94,300</b>



## General Fund Budget Detail (Cont.)

	Last Year 2019/20		Current Year 2020/21		2021/22	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Operations &amp; Maintenance</b>						
Building/Facility	\$ 25,716	\$ 42,998	\$ 19,781	\$ 22,155	\$ 19,781	\$ 19,781
Vandalism	1,000	1,498	1,000	1,000	1,000	1,000
Dredge	1,500	5,161	1,500	2,025	2,250	2,250
Electronic Equipment	5,041	3,064	5,499	7,790	5,499	5,499
Vehicles & Equipment	9,438	16,741	10,398	9,332	9,332	9,332
Crane	3,500	779	3,500	3,500	3,500	3,500
Coastal Gateway Costs	375	566	450	300	300	300
Patrol Boats	22,000	25,560	20,000	20,000	20,000	20,000
LCM	225	1,813	225	225	225	225
Boatyard Maintenance	-	-	-	-	-	-
Camp Host	150	85	150	150	150	150
Water Taxi Host	600	582	150	525	150	150
Signs	4,441	3,554	4,441	4,441	4,441	4,441
Road/Revetment	4,025	473	4,025	4,025	4,025	4,025
General Maintenance	12,434	64,278	12,434	12,434	12,434	12,434
Sport Launch	4,387	6,431	300	900	750	750
Beaches	10,000	2,397	10,000	10,000	10,000	10,000
Public Hoist	300	709	300	180	300	300
Tools	3,194	2,907	3,194	3,194	3,194	3,194
Fuel	35,470	33,912	40,200	38,860	40,200	40,200
Piers	15,400	137,339	15,400	14,000	12,600	12,600
Ice/Diesel Facility	1,200	1,212	1,200	1,800	1,200	1,200
Lighthouse	15,125	9,220	7,500	2,000	7,500	7,500
Water & Sewer System	9,100	8,783	7,700	7,700	7,700	7,700
Storm Water	1,400	1,801	2,100	2,100	2,100	2,100
Fire Protection	4,656	7,439	3,921	3,921	3,676	3,676
Dock & Landing	915	127	915	2,610	915	915
Tenant Expense	-	-	-	75	915	915
Operations & Maintenance Contingency	9,150	-	9,150	-	9,150	9,150
Budget Transfer	-	-	-	-	-	-
<b>Total Operations &amp; Maintenance</b>	<b>\$ 200,743</b>	<b>\$ 379,430</b>	<b>\$ 185,433</b>	<b>\$ 175,242</b>	<b>\$ 183,287</b>	<b>\$ 183,287</b>



## General Fund Budget Detail (Cont.)

	Last Year 2019/20		Current Year 2020/21		2021/2022	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Utilities</b>						
Electricity	\$ 30,521	\$ 26,623	\$ 32,007	\$ 32,007	\$ 27,003	\$ 27,003
Telephone/Communications	14,061	19,664	15,417	15,417	17,391	17,391
Gas	2,255	2,056	2,099	2,099	1,866	1,866
Sewer	42,051	52,328	50,361	50,361	50,361	50,361
Trash	50,062	37,644	47,830	47,830	40,177	40,177
Haz Mat Disposal	3,500	2,427	3,500	3,500	3,500	3,500
Water - Lopez	136,792	126,477	137,866	137,866	137,866	137,866
Water/Sewer - Avila	32,748	40,697	40,233	40,233	40,233	40,233
Utility Contingency	9,150	-	9,150	-	9,150	9,150
Budget Transfer	-	-	-	-	-	-
<b>Total Utilities</b>	<b>\$ 321,140</b>	<b>\$ 307,918</b>	<b>\$ 338,465</b>	<b>\$ 329,315</b>	<b>\$ 327,548</b>	<b>\$ 327,548</b>

	Last Year 2019/20		Current Year 2020/21		2021/2022	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>General &amp; Administrative</b>						
Advertising & Promotion	\$ 1,303	\$ 813	\$ 1,303	\$ 200	\$ 1,303	\$ 1,303
Travel, Meals, Lodging	12,924	8,320	9,645	2,700	13,503	13,503
Education/Training	12,108	13,551	13,360	11,700	14,195	14,195
Dues & Subscriptions	23,377	36,262	27,381	27,400	30,619	30,619
Legal Advertising	1,320	958	1,320	1,300	1,320	1,320
Cash (Over) / Short	-	-	-	-	-	-
Capital Lease Payment - Principal	-	-	-	-	-	-
Capital Lease Payment - Interest	-	-	-	-	-	-
SCC/Red Tail Loan payments	-	-	-	-	-	-
Bank Charges/Merchant Fees	5,250	7,353	5,250	6,000	7,500	7,500
Bad Debts/Returned Checks	-	-	-	-	-	-
Consultants	37,202	98,693	37,202	37,200	38,715	38,715
Legislative Advocacy	5,040	5,040	5,040	5,000	5,100	5,100
Computers & Equipment	13,495	20,409	14,348	14,300	14,348	14,348
Parking	-	-	-	-	-	-
Legal Fees	26,400	53,461	30,000	30,000	40,000	40,000
Audits	6,600	6,000	6,600	6,600	7,200	7,200
Tax Collection Fees	55,000	51,224	55,000	55,000	55,000	55,000
Treasurer Fees	19,200	25,173	24,000	24,000	24,000	24,000
Permits	4,435	782	4,583	4,600	4,583	4,583
Elections	-	-	95,000	95,000	-	-
Property Insurance	114,600	117,117	177,112	177,100	181,200	181,200
Cities Redevelopment	85,000	10,445	87,200	87,200	90,000	90,000
Bonds	480	-	480	1,400	480	480
LAFCO Fees	18,300	20,738	21,000	21,000	21,000	21,000
Coastal Conservancy	-	-	-	-	-	-
Board Discretionary Fund	1,500	1,200	1,500	1,500	1,500	1,500
Harbor Mgr. Discretionary Fund	300	300	300	-	300	300
Contingency	9,150	-	9,150	-	9,150	9,150
Budget Contingency Fund	60,267	-	60,250	-	60,250	60,250
Less: Prior year reserve use	-	-	(45,000)	(45,000)	-	-
<b>Total General &amp; Administrative</b>	<b>\$ 513,250</b>	<b>\$ 477,838</b>	<b>\$ 642,024</b>	<b>\$ 564,200</b>	<b>\$ 621,267</b>	<b>\$ 621,267</b>



## General Fund Budget Detail (Cont.)

	Last Year 2019/20		Current Year 2020/21		2021/2022	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b><u>Major Maintenance/ Special Projects</u></b>						
Abandoned Vessel	\$ 30,000	\$ 12,832	\$ 50,000	\$ 50,000	\$ 40,000	\$ 40,000
Avila Beach Restroom Repair	12,500	12,445	-	-	-	-
Avila Pier	125,000	113,117	-	-	-	-
Boom Truck	3,000	1,231	-	-	-	-
District Buildings-Maintenance & Improvements	28,000	13,712	14,000	-	18,900	18,900.00
Dredging Pump Maintenance	1,800	1,912	1,500	1,500	2,250	2,250.00
Electronic Documents	12,000	2,992	-	-	-	-
Heavy Equipment Maintenance	-	-	2,250	2,250	7,500	7,500.00
Lift Station Repairs	5,000	10,035	2,500	2,500	-	-
Mooring Capital Cost (LCM)	-	-	-	-	-	-
Parking Lot Maintenance	21,000	-	16,800	5,600	24,500	24,500.00
Pier Lumber & Materials	59,500	41,900	75,600	75,600	87,500	87,500.00
Revetment & Jetty	50,000	7,733	35,000	35,000	35,000	35,000.00
Water Tank	4,250	2,232	11,750	-	10,000	10,000.00
Budget Transfer	-	-	-	-	-	-
<b>Special Projects</b>	<b>\$ 352,050</b>	<b>\$ 220,142</b>	<b>\$ 209,400</b>	<b>\$ 172,450</b>	<b>\$ 225,650</b>	<b>\$ 225,650</b>
Specified Reserve Use	\$ (27,500)	\$ (63,139)	\$ (83,300)	\$ (28,910)	\$ (26,500)	\$ (26,500)
Operating Reserve Use	(285,750)	(138,585)	16,600	(123,540)	(159,150)	(159,150)
Grant Funding	(38,800)	(18,418)	(142,700)	(20,000)	(40,000)	(40,000)
<b>Total Funding</b>	<b>\$ (352,050)</b>	<b>\$ (220,142)</b>	<b>\$ (209,400)</b>	<b>\$ (172,450)</b>	<b>\$ (225,650)</b>	<b>\$ (225,650)</b>



## General Fund Budget Detail (Cont.)

	Last Year 2019/20		Current Year 2020/21		2021/2022	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Capital Project Outlay</b>						
Air Compressor	\$ -	\$ -	\$ -	\$ -	\$ 18,000	\$ 18,000
Avila Pier Rehabilitation	-	-	1,310,000	5,045	1,550,000	1,550,000
Avila Pier & Harford Pier Water/Fireline Repairs	15,000	5,940	5,000	5,784	60,000	60,000
Avila Pier Landing Rehabilitation	-	-	-	-	50,000	50,000
Boom Truck	-	-	-	-	10,800	10,800
Coastal Gateway HVAC	-	-	-	-	18,750	-
Crane Cab Refurbishment	19,350	39,167	3,000	-	3,000	3,000
Digital Radio Upgrade	-	-	10,000	10,000	10,000	10,000
District Landline Phones Replacement	-	-	-	-	7,000	7,000
District Staff Landing	-	-	-	-	-	-
Dredge Hose	-	-	-	-	-	-
Generators	-	-	27,000	27,000	21,000	21,000
Harbor Terrace Rack Storage	-	-	-	-	-	-
Harbor Terrace Project Monitoring	-	-	31,500	31,500	22,260	22,260
Harford Pier Redevelopment	96,000	-	96,000	96,000	240,000	240,000
Harford Pier Site Plan	-	-	40,000	79,680	-	-
Harford Pier Survey	-	-	-	-	48,000	24,000
Harbor Patrol Boat - New Vessel	440,000	-	400,000	400,000	-	-
Harbor Patrol Boat #2	60,000	-	30,000	30,000	-	-
Harbor Patrol Equipment Replacement	-	-	5,500	5,500	-	-
Harbor Terrace	-	-	-	-	-	-
Harbor Terrace: District Use Area	-	-	-	-	-	-
Harbor Terrace: Gear Storage	-	-	-	-	-	-
Ice House - Seatrains	-	-	-	-	-	-
Manhole Maintenance	-	-	-	-	10,000	10,000
Master Plan - PSLHD	-	-	-	-	35,000	5,000
Mobile Hoist Pier Extension	-	-	-	-	-	-
Mooring Crew Skiff	-	-	-	-	7,500	7,500
Network Server (District IT Function)	-	-	-	-	17,000	17,000
Outboard Motor Storage	-	-	-	-	-	-
Parking Pay Station	-	-	-	-	-	-
Sea Level Rise Analysis	-	-	-	-	-	-
Security Cameras	-	-	-	-	15,000	15,000
Sewer Treatment Plant	18,750	10,690	18,750	18,750	37,500	18,750
Trailer Boat Gas Pump	-	-	-	-	-	-
Trailer Boat Dock	-	-	-	-	-	-
Underground Storage Tank Replacement	-	-	-	-	-	-
Utility Task Vehicle	-	-	-	-	7,500	7,500
Vehicle Replacement Program	-	-	-	-	-	-
Water Meter Replacement	-	-	-	-	-	-
Budget Transfer	-	(68,944)	-	-	-	-
<b>Total Capital Project Outlay</b>	<b>\$ 649,100</b>	<b>\$ (13,147)</b>	<b>\$ 1,976,750</b>	<b>\$ 709,259</b>	<b>2,188,310</b>	<b>2,096,810</b>
Specified Reserve Use	\$ (101,905)	\$ (53,355)	\$ (363,495)	\$ (304,322)	\$ (328,540)	\$ (313,750)
Operating Reserve Use	(487,195)	139,891	(223,755)	(259,937)	(272,770)	(191,060)
Grant Funding	(60,000)	(73,389)	(1,389,500)	(145,000)	(1,587,000)	(1,592,000)
<b>Total Funding</b>	<b>\$ (649,100)</b>	<b>\$ 13,147</b>	<b>\$ (1,976,750)</b>	<b>\$ (709,259)</b>	<b>\$ (2,188,310)</b>	<b>\$ (2,096,810)</b>



## Enterprise Fund Budget Summary

	Last Year 2019/20		Current Year 2020/21		2021/22		% Change from 2020/21 Projections
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget	
<b>REVENUES</b>							
Service Revenue <i>(Avila Parking, Location Fees, Citations)</i>	\$ 547,200	\$ 435,649	\$ 530,700	\$ 416,700	\$ 552,700	\$ 552,700	32.6%
Mooring Revenue <i>(Moorage Fees, Equipment Sales, Skiff Space) (Exclusive of Labor and O&amp;M)</i>	152,800	145,767	164,900	164,900	165,900	165,900	0.6%
Leases & Licenses <i>(Leases, Licenses, RVs, Utility Reimbursement)</i>	1,513,770	1,131,591	1,352,800	1,064,259	1,457,600	1,457,600	37.0%
Diesel Sales <i>(Exclusive of Labor, O&amp;M, and Permits)</i>	24,700	12,137	24,700	22,000	24,700	24,700	12.3%
<b>Total Operating Revenue</b>	<b>2,238,470</b>	<b>1,725,143</b>	<b>2,073,100</b>	<b>1,667,859</b>	<b>2,200,900</b>	<b>2,200,900</b>	<b>32.0%</b>
Non-Operating Revenue/(Expenditure) <i>(Property Tax, Interest, Grant Income)</i>	21,150	85,732	49,000	8,525	28,000	28,000	228.5%
<b>REVENUES</b>	<b>\$ 2,259,620</b>	<b>\$ 1,810,875</b>	<b>\$ 2,122,100</b>	<b>\$ 1,676,383</b>	<b>\$ 2,228,900</b>	<b>\$ 2,228,900</b>	<b>33.0%</b>

	Last Year 2019/20		Current Year 2020/21		2021/22		% Change from 2020/21 Projections
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget	
<b>EXPENDITURES</b>							
Salaries/Wages/Benefits <i>Less: Prior year reserve use</i>	\$ 965,206	\$ 994,727	\$ 1,016,654	\$ 1,019,858	\$ 1,026,100	\$ 1,026,100	0.6%
Supplies	24,139	16,637	35,913	25,014	32,400	32,400	29.5%
Operations & Maintenance <i>Less: Prior year reserve use</i>	112,481	210,779	87,467	97,658	96,463	96,463	-1.2%
Utilities	179,085	164,379	186,135	176,985	180,252	180,252	1.8%
General & Administrative <i>Budget Contingency</i>	274,816	352,551	350,512	333,642	405,683	405,683	21.6%
<i>Less: Prior year reserve use</i>	60,267	-	60,250	-	60,250	60,250	100.0%
<i>Less: Prior year reserve use</i>	-	-	-	-	-	-	0.0%
<b>OPERATING EXPENDITURES</b>	<b>1,615,994</b>	<b>1,739,073</b>	<b>1,736,932</b>	<b>1,653,158</b>	<b>1,801,149</b>	<b>1,801,149</b>	<b>9.0%</b>

<b>NET INCOME BEFORE MAJOR MAINTENANCE &amp; CAPITAL PROJECTS</b>	<b>643,626</b>	<b>71,802</b>	<b>385,168</b>	<b>23,226</b>	<b>427,751</b>	<b>427,751</b>	<b>1741.7%</b>
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Major Maintenance Expense <i>Less: Grants</i>	130,950	83,962	127,600	102,050	396,350	396,350	288.4%
<i>Prior year reserve use</i>	(3,200)	(3,200)	(4,800)	(119,500)	(100,000)	(100,000)	0.0%
	(59,500)	(59,948)	(61,200)	(15,750)	(218,500)	(218,500)	1287.3%
Capital Project Outlay <i>Less: Grants</i>	2,113,200	297,422	2,391,550	785,700	2,229,596	2,116,096	169.3%
<i>Prior year reserve use</i>	(1,500,000)	(30,800)	(1,601,500)	(246,000)	(1,816,856)	(1,816,856)	100.0%
	(62,700)	(55,159)	(113,357)	(66,250)	(103,860)	(101,250)	52.8%
<b>MAJOR MAINTENANCE AND CAPITAL PROJECTS</b>	<b>\$ 618,750</b>	<b>\$ 232,277</b>	<b>\$ 738,293</b>	<b>\$ 440,250</b>	<b>\$ 386,730</b>	<b>\$ 275,840</b>	<b>-37.3%</b>

<b>REVENUES less EXPENDITURES</b>	<b>\$ 24,876</b>	<b>\$ (160,475)</b>	<b>\$ (353,125)</b>	<b>\$ (417,024)</b>	<b>\$ 41,021</b>	<b>\$ 151,911</b>	<b>-136.4%</b>
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Reserve Set Aside	\$ (37,500)	\$ (174,766)	\$ -	\$ -	\$ 249,745	\$ 249,745	100.0%
Budget Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Increase/(Decrease) in operating reserves</b>	<b>\$ (12,624)</b>	<b>\$ (335,241)</b>	<b>\$ (353,125)</b>	<b>\$ (417,024)</b>	<b>\$ 290,766</b>	<b>\$ 401,656</b>	<b>-196.3%</b>



## Enterprise Fund Budget Detail

	Last Year 2019/20		Current Year 2020/21		2021/22	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Service Revenue</b>						
Administration	30,000	\$ 10,676	\$ 20,000	\$ 9,000	\$ 10,000	\$ 10,000
Branded Merchandise	1,700	\$ 1,081	1,700	1,700	1,700	1,700
Branded Merchandise COGS	(1,000)	\$ (682)	(1,000)	(1,000)	(1,000)	(1,000)
Citations	22,000	\$ 31,540	30,000	22,000	30,000	30,000
Facilities Labor & Equipment	3,500	\$ 3,283	5,000	5,000	5,000	5,000
Avila Parking	486,000	\$ 366,472	470,000	375,000	400,000	400,000
Harbor Patrol & Lifeguards	5,000	\$ 23,279	5,000	5,000	5,000	5,000
Parking	-	-	-	-	102,000	102,000
Budget Transfer	-	-	-	-	-	-
<b>Total Service Revenue</b>	<b>\$ 547,200</b>	<b>\$ 435,649</b>	<b>\$ 530,700</b>	<b>\$ 416,700</b>	<b>\$ 552,700</b>	<b>\$ 552,700</b>

	Last Year 2019/20		Current Year 2020/21		2021/22	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Mooring Revenue</b>						
Anchorage Fees	\$ 1,200	\$ 855	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
Work Dock Rental Fee	1,000	1,053	1,100	1,100	1,300	1,300
Equipment Rental- Moorings	25,300	22,110	27,500	27,500	27,500	27,500
Mooring Operations	119,300	111,998	127,600	127,600	129,000	129,000
Fisherman's Discount	(14,400)	(11,049)	(14,500)	(14,500)	(14,500)	(14,500)
Mooring Equipment Sales	47,300	42,041	50,600	50,600	51,000	51,000
Mooring Equipment COGS	(26,900)	(21,241)	(28,700)	(28,700)	(29,700)	(29,700)
<b>Mooring Revenue</b>	<b>\$ 152,800</b>	<b>\$ 145,767</b>	<b>\$ 164,900</b>	<b>\$ 164,900</b>	<b>\$ 165,900</b>	<b>\$ 165,900</b>



## Enterprise Fund Budget Detail (Cont.)

	Last Year 2019/20		Current Year 2020/21		2021/22	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b><u>Leases &amp; Licenses Revenue</u></b>						
Commissions- Laundry	\$ 4,000	\$ 3,653	\$ 4,000	\$ 3,500	\$ 4,000	\$ 4,000
Coastal Gateway Room Rental	3,500	2,631	3,000	1,000	3,000	3,000
Coin Showers	19,000	20,632	21,000	19,000	21,000	21,000
Harford Land Area- Leases	179,300	157,463	180,200	180,200	197,000	197,000
Piers-Leases	351,100	296,108	244,300	225,567	235,900	235,900
Piers- Licenses	40,900	26,497	31,900	20,000	15,000	15,000
Beaches-Leases	9,900	10,424	10,000	10,000	10,400	10,400
Beaches- Licenses	11,800	10,449	10,800	10,800	9,700	9,700
Boat & Gear Storage	50,000	16,811	50,000	12,100	13,000	13,000
Boat Washdown	2,600	2,080	2,600	2,600	2,600	2,600
Coin Hoist- Harford Pier	4,500	3,741	4,500	4,500	4,500	4,500
Harbor Terrace RV Resort	-	-	250,000	-	250,000	250,000
RVs- Babe Lane	539,670	3,130	-	-	-	-
RVs- Other than Babe Lane	265,000	527,977	500,000	533,000	650,000	650,000
Utilities Reimbursement	32,000	48,440	40,000	40,000	40,000	40,000
Miscellaneous Operating Income	500	1,555	500	1,992	1,500	1,500
<b>Total Leases &amp; Licenses Revenue</b>	<b>\$ 1,513,770</b>	<b>\$ 1,131,591</b>	<b>\$ 1,352,800</b>	<b>\$ 1,064,259</b>	<b>\$ 1,457,600</b>	<b>\$ 1,457,600</b>

	Last Year 2019/20		Current Year 2020/21		2021/22	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b><u>Diesel Sales Revenue</u></b>						
Diesel Sales	\$ 130,000	\$ 93,516	\$ 130,000	\$ 100,000	\$ 130,000	\$ 130,000
Diesel Cost of Goods Sold	(105,300)	(81,379)	(105,300)	(78,000)	(105,300)	(105,300)
<b>Total Diesel Sales Revenue</b>	<b>\$ 24,700</b>	<b>12,137</b>	<b>24,700</b>	<b>\$ 22,000</b>	<b>\$ 24,700</b>	<b>\$ 24,700</b>

	Last Year 2019-20		Current Year 2020/21		2021/22	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b><u>Non-Operating Revenue</u></b>						
Interest Income	\$ 20,150	\$ 80,394	\$ 48,000	\$ 3,758	\$ 24,000	\$ 24,000
Finance Charge Income	1,000	5,338	1,000	4,767	1,000	1,000
Grant Income	-	-	-	-	3,000	3,000
Tax Proceeds	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Misc. Non-Operating Income (Exp.)	-	-	-	-	-	-
Budget Transfer	-	-	-	-	-	-
<b>Total Non-Operating Revenue</b>	<b>\$ 21,150</b>	<b>\$ 85,732</b>	<b>\$ 49,000</b>	<b>\$ 8,525</b>	<b>\$ 28,000</b>	<b>\$ 28,000</b>



## Enterprise Fund Budget Detail (Cont.)

	Last Year 2019/20		Current Year 2020/21		2021/22	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Salaries/Wages/Benefits</b>						
Wages - Commissioners	\$ 14,400	\$ 14,400	14,400	\$ 14,400	\$ 14,400	\$ 14,400
Wages - Employees	573,616	592,186	606,317	617,422	625,400	625,400
Health Insurance	134,778	104,609	123,762	123,762	114,500	114,500
OPEB Expense	-	44,393	-	-	-	-
Workers Compensation	30,785	28,856	33,762	33,763	34,300	34,300
Payroll Taxes	45,092	45,015	47,614	48,999	49,100	49,100
Pension Costs	108,768	145,039	140,963	140,963	138,500	138,500
Recruitment	1,800	2,653	1,800	1,800	1,800	1,800
Misc. Employee Benefits	1,850	3,005	2,250	2,250	2,300	2,300
Unemployment Self Insurance	-	-	-	-	-	-
Contract Labor	119	2,417	1,786	-	1,800	1,800
Contract Security	-	-	-	-	-	-
Compensated Absence	11,500	(963)	11,500	11,500	11,500	11,500
Other Post Employment Benefits	35,000	13,118	25,000	25,000	25,000	25,000
TRAN Payment to County	-	-	-	-	-	-
Salaries, Wages, & Benefits						
Contingency	7,500	-	7,500	-	7,500	7,500
Budget Transfer	-	-	-	-	-	-
<b>Total Salaries/Wages/Benefits</b>	<b>\$ 965,206</b>	<b>\$ 994,727</b>	<b>\$ 1,016,654</b>	<b>\$ 1,019,858</b>	<b>\$ 1,026,100</b>	<b>\$ 1,026,100</b>

	Last Year 2019/20		Current Year 2020/21		2021/22	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Supplies</b>						
Office	\$ 10,166	\$ 4,532	\$ 10,166	\$ 11,116	\$ 10,400	\$ 10,400
Shop	2,297	1,827	2,972	2,972	3,000	3,000
RV Camping	-	-	-	-	-	-
Sanitation	3,219	3,601	3,700	3,500	3,500	3,500
Harbor Patrol/Lifeguards	-	-	-	-	-	-
Mooring	2,720	4,670	3,825	3,825	3,800	3,800
Dredge	850	475	900	1,700	900	900
Clothing/Equipment	1,537	1,531	2,200	1,900	1,700	1,700
Supply Contingency	3,350	-	9,150	-	9,100	9,100
Budget Transfer	-	-	-	-	-	-
<b>Total Supplies</b>	<b>\$ 24,139</b>	<b>\$ 16,637</b>	<b>\$ 32,913</b>	<b>\$ 25,014</b>	<b>\$ 32,400</b>	<b>\$ 32,400</b>



## Enterprise Fund Budget Detail (Cont.)

	Last Year 2019/20		Current Year 2020/21		2021/22	
	Revised		Revised		Preliminary	
	Budget	Actual	Budget	Projected	Budget	Final Budget
<b><u>Operations &amp; Maintenance</u></b>						
Building/Facility	\$ 6,784	\$ 11,344	\$ 5,219	\$ 5,845	\$ 5,219	\$ 5,219
Vandalism	-	-	-	-	-	-
Dredge	8,500	29,246	8,500	11,475	12,750	12,750
Electronic Equipment	459	279	501	710	501	501
Vehicles & Equipment	8,262	14,654	9,102	8,168	8,168	8,168
Crane	1,500	334	1,500	1,500	1,500	1,500
Coastal Gateway Costs	2,125	3,208	2,550	1,700	1,700	1,700
Patrol Boats	-	-	-	-	-	-
LCM	1,275	10,276	1,275	1,275	1,275	1,275
Boatyard Maintenance	1,000	225	1,000	1,000	1,000	1,000
Camp Host	850	479	850	850	850	850
Water Taxi Host	3,400	3,298	850	2,975	850	850
Signs	559	447	559	559	559	559
Road/Revetment	3,975	467	3,975	3,975	3,975	3,975
General Maintenance	2,566	13,266	2,566	2,566	2,566	2,566
Sport Launch	24,862	36,444	1,700	5,100	4,250	4,250
Beaches	-	-	-	-	-	-
Public Hoist	1,700	4,017	1,700	1,020	1,700	1,700
Tools	2,806	2,554	2,806	2,806	2,806	2,806
Fuel	9,530	9,111	10,800	10,440	10,800	10,800
Piers	6,600	58,859	6,600	6,000	5,400	5,400
Ice/Diesel Facility	6,800	6,867	6,800	10,200	6,800	6,800
Lighthouse	-	-	-	-	-	-
Water & Sewer System	3,900	3,764	3,300	3,300	3,300	3,300
Storm Water	600	772	900	900	900	900
Fire Protection	94	150	79	79	74	74
Dock & Landing	5,185	718	5,185	14,790	5,185	5,185
Tenant Expenance	-	-	-	425	5,185	5,185
Operations & Maintenance						
Contingency	9,150	-	9,150	-	9,150	9,150
Budget Transfer	-	-	-	-	-	-
<b>Total Operations &amp; Maintenance</b>	<b>\$ 112,481</b>	<b>\$ 210,779</b>	<b>\$ 87,467</b>	<b>\$ 97,658</b>	<b>\$ 96,463</b>	<b>\$ 96,463</b>



## Enterprise Fund Budget Detail (Cont.)

	Last Year 2019/20		Current Year 2020/21		2021/2022	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Utilities</b>						
Electricity	\$ 31,079	\$ 27,110	\$ 32,593	\$ 32,593	\$ 27,497	\$ 27,497
Telephone/Communications	8,739	12,222	9,583	9,583	10,809	10,809
Gas	645	588	601	601	534	534
Sewer	20,574	25,601	24,639	24,639	24,639	24,639
Trash	12,738	9,579	12,170	12,170	10,223	10,223
Haz Mat Disposal	1,500	1,040	1,500	1,500	1,500	1,500
Water - Lopez	92,408	85,440	93,134	93,134	93,134	93,134
Water/Sewer - Avila	2,252	2,799	2,767	2,767	2,767	2,767
Utility Contingency	9,150	-	9,150	-	9,150	9,150
Budget Transfer	-	-	-	-	-	-
<b>Total Utilities</b>	<b>\$ 179,085</b>	<b>\$ 164,379</b>	<b>\$ 186,135</b>	<b>\$ 176,985</b>	<b>\$ 180,252</b>	<b>\$ 180,252</b>

	Last Year 2019/20		Current Year 2020/21		2021/2022	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>General &amp; Administrative</b>						
Advertising & Promotion	\$ 1,397	\$ 872	\$ 1,397	\$ 300	\$ 1,397	\$ 1,397
Travel, Meals, Lodging	20,576	13,246	15,355	4,300	21,497	21,497
Education/Training	2,392	2,677	2,640	2,300	2,805	2,805
Dues & Subscriptions	16,323	25,321	19,119	19,100	21,381	21,381
Legal Advertising	880	639	880	900	880	880
Cash (Over) / Short	-	(91)	-	(39)	-	-
Capital Lease Payment - Principal	-	-	-	-	-	-
Capital Lease Payment - Interest	-	-	-	-	-	-
SCC/Red Tail Loan payments	-	-	-	-	-	-
Bank Charges/Merchant Fees	29,750	41,665	29,750	34,000	42,500	42,500
Bad Debts/Returned Checks	7,200	25,370	7,500	7,500	3,000	3,000
Consultants	4,598	12,198	4,598	4,600	4,785	4,785
Legislative Advocacy	3,360	3,360	3,360	3,400	3,400	3,400
Computers & Equipment	3,905	5,906	4,152	4,200	4,152	4,152
Parking	14,000	16,060	16,000	16,000	16,000	16,000
Legal Fees	39,600	80,191	45,000	45,000	60,000	60,000
Audits	4,400	4,000	4,400	4,400	4,800	4,800
Tax Collection Fees	-	-	-	-	-	-
Treasurer Fees	12,800	16,782	16,000	16,000	16,000	16,000
Permits	1,565	276	1,617	1,600	1,617	1,617
Elections	-	-	-	-	-	-
Property Insurance	76,400	78,078	118,074	118,086	120,800	120,800
Cities Redevelopment	-	-	-	-	-	-
Bonds	320	-	320	995	320	320
LAFCO Fees	-	-	-	-	-	-
Coastal Conservancy	25,000	25,000	50,000	50,000	70,000	70,000
Board Discretionary Fund	1,000	800	1,000	1,000	1,000	1,000
Harbor Mgr. Discretionary Fund	200	200	200	-	200	200
Contingency	9,150	-	9,150	-	9,150	9,150
Budget Contingency Fund	60,267	-	60,250	-	60,250	60,250
Less: Prior year reserve use	-	-	-	-	-	-
<b>Total General &amp; Administrative</b>	<b>\$ 335,083</b>	<b>\$ 352,551</b>	<b>\$ 410,762</b>	<b>\$ 333,642</b>	<b>\$ 465,933</b>	<b>\$ 465,933</b>



## Enterprise Fund Budget Detail (Cont.)

	Last Year 2019/20		Current Year 2020/21		2021/2022	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Major Maintenance/ Special Projects</b>						
Abandoned Vessel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Avila Beach Restroom Repair	-	-	-	-	-	-
Avila Pier	-	-	-	-	-	-
Boom Truck	7,000	2,873	-	-	-	-
District Buildings-Maintenance & Improvements	12,000	5,877	6,000	-	8,100	8,100
Dredging Pump Maintenance	10,200	10,832	8,500	8,500	12,750	12,750
Electronic Documents	8,000	1,995	-	-	-	-
Heavy Equipment Maintenance	-	-	22,250	22,250	17,500	17,500
Lift Station Repairs	15,000	30,106	7,500	7,500	-	-
Mooring Capital Cost (LCM)	40,000	12,089	32,000	29,000	300,000	300,000
Parking Lot Maintenance	9,000	-	7,200	2,400	10,500	10,500
Pier Lumber & Materials	25,500	17,957	32,400	32,400	37,500	37,500
Revetment & Jetty	-	-	-	-	-	-
Water Tank	4,250	2,232	11,750	-	10,000	10,000
Budget Transfer	-	-	-	-	-	-
<b>Special Projects</b>	<b>\$ 130,950</b>	<b>\$ 83,962</b>	<b>\$ 127,600</b>	<b>\$ 102,050</b>	<b>\$ 396,350</b>	<b>\$ 396,350</b>
Specified Reserve Use	\$ (59,500)	\$ (59,948)	\$ (61,200)	\$ (15,739)	\$ (218,500)	\$ (218,500)
Operating Reserve Use	(68,250)	(20,814)	(61,600)	33,189	(77,850)	(77,850)
Grant Funding	(3,200)	(3,200)	(4,800)	(119,500)	(100,000)	(100,000)
<b>Total Funding</b>	<b>\$ (130,950)</b>	<b>\$ (83,962)</b>	<b>\$ (127,600)</b>	<b>\$ (102,050)</b>	<b>\$ (396,350)</b>	<b>\$ (396,350)</b>



## Enterprise Fund Budget Detail (Cont.)

	Last Year 2019/20		Current Year 2020/21		2021/2022	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Capital Project Outlay</b>						
Air Compressor	\$ -	\$ -	\$ -	\$ -	\$ 42,000	\$ 42,000
Avila Pier Rehabilitation	-	-	-	-	-	-
Avila Pier & Harford Pier Water/Fireline Repairs	-	-	-	-	-	-
Avila Pier Landing Rehabilitation	-	-	-	-	-	-
Boom Truck	-	-	-	-	25,200	25,200
Coastal Gateway HVAC	-	-	-	-	6,250	-
Crane Cab Refurbishment	45,150	91,389	7,000	-	7,000	7,000
Digital Radio Upgrade	-	-	-	-	-	-
District Landline Phones Replacement	-	-	-	-	-	-
District Staff Landing	65,000	14,788	25,000	25,000	-	-
Dredge Hose	-	-	20,000	26,380	-	-
Generators	-	-	63,000	63,000	49,000	49,000
Harbor Terrace Rack Storage	10,000	-	10,000	-	-	-
Harbor Terrace Project Monitoring	-	-	13,500	13,500	9,540	9,540
Harford Pier Redevelopment	24,000	-	24,000	24,000	60,000	60,000
Harford Pier Site Plan	-	-	10,000	19,920	-	-
Harford Pier Survey	-	-	-	-	12,000	6,000
Harbor Patrol Boat - New Vessel	-	-	-	-	-	-
Harbor Patrol Boat #2	-	-	-	-	-	-
Harbor Patrol Equipment Replacement	-	-	-	-	-	-
Harbor Terrace	127,800	58,455	82,800	65,000	-	-
Harbor Terrace: District Use Area	70,000	2,236	70,000	70,000	-	-
Harbor Terrace: Gear Storage	35,000	20,769	255,000	392,625	-	-
Ice House - Seatrains	45,000	45,395	-	-	-	-
Manhole Maintenance	-	-	-	-	-	-
Master Plan - PSLHD	-	-	-	-	-	-
Mobile Hoist Pier Extension	1,300,000	-	1,300,000	-	1,300,000	1,300,000
Mooring Crew Skiff	-	-	-	-	-	-
Network Server (District IT Function)	-	-	-	-	-	-
Outboard Motor Storage	-	-	-	-	7,500	7,500
Parking Pay Station	60,000	17,857	30,000	30,000	-	-
Sea Level Rise Analysis	50,000	35,700	-	-	-	-
Security Cameras	-	-	-	-	-	-
Sewer Treatment Plant	56,250	32,070	56,250	56,250	112,500	56,250
Trailer Boat Gas Pump	-	-	-	-	45,000	45,000
Trailer Boat Dock	-	-	-	-	486,106	486,106
Underground Storage Tank Replacement	175,000	-	425,000	-	-	-
Utility Task Vehicle	-	-	-	-	22,500	22,500
Vehicle Replacement Program	40,000	40,811	-	-	45,000	-
Water Meter Replacement	10,000	6,897	-	-	-	-
Budget Transfer	-	(68,944)	-	-	-	-
<b>Total Capital Project Outlay</b>	<b>\$ 2,113,200</b>	<b>\$ 297,422</b>	<b>\$ 2,391,550</b>	<b>\$ 785,675</b>	<b>\$ 2,229,596</b>	<b>\$ 2,116,096</b>
Specified Reserve Use	\$ (62,700)	\$ (55,159)	\$ (113,357)	\$ (66,261)	\$ (103,860)	\$ (101,250)
Operating Reserve Use	(550,500)	(211,463)	(676,693)	(473,414)	(308,880)	(197,990)
Grant Funding	(1,500,000)	(30,800)	(1,601,500)	(246,000)	(1,816,856)	(1,816,856)
<b>Total Funding</b>	<b>\$ (2,113,200)</b>	<b>\$ (297,422)</b>	<b>\$ (2,391,550)</b>	<b>\$ (785,675)</b>	<b>\$ (2,229,596)</b>	<b>\$ (2,116,096)</b>



# Our Future





## Five Year Major Maintenance Plan

Major Maintenance Costs						
Description	2021/22	2022/23	2023/24	2024/25	2025/26	Notes
<b>Abandoned Vessel</b>	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	Removal, storage, and disposal of abandoned vessels
<i>Grant Funding</i>	<i>(40,000)</i>	<i>(40,000)</i>	<i>(40,000)</i>	<i>(40,000)</i>	<i>(40,000)</i>	<i>Division of Boating and Waterways</i>
<b>District Buildings-Maintenance &amp; Improvements</b>	27,000	20,000	20,000	20,000	20,000	Repair and maintenance on District Buildings
<b>Dredging Pump Maintenance</b>	15,000	10,000	10,000	10,000	10,000	Annual maintenance on the District's dredge pump including rewinding the motor; Budget for new pump in 2026/27.
<i>Dredge Reserve Use</i>	<i>(10,000)</i>	-	-	-	-	<i>Dredge reserve</i>
<b>Heavy Equipment Maintenance</b>	25,000	25,000	25,000	25,000	25,000	Annual Maintenance to Reach Lift, Boom Truck, and Crane
<b>Mooring Capital Cost (LCM)</b>	300,000	40,000	40,000	40,000	40,000	Repairs and maintenance to the District's mooring boat (LCM).
<i>LCM Reserve Use</i>	<i>(200,000)</i>	<i>(20,000)</i>	<i>(20,000)</i>	<i>(20,000)</i>	<i>(20,000)</i>	<i>LCM reserve</i>
<i>Grant Funding</i>	<i>(100,000)</i>	-	-	-	-	<i>Air Pollution Control District (APCD)</i>
<b>Lighthouse Road Maintenance</b>	-	25,000	-	-	-	Maintenance on Lighthouse Road
<i>Grant Funding</i>	-	<i>(25,000)</i>	-	-	-	<i>PG&amp;E grant funds</i>
<b>Parking Lot Maintenance</b>	35,000	25,000	25,000	25,000	25,000	Repaving, sealing, and restriping of the Avila Beach Parking Lot.
<b>Pier Lumber &amp; Materials</b>	125,000	127,500	130,000	132,500	135,000	Lumber to replace pilings on pier; increased to adjust for increasing lumber costs.
<b>Revetment &amp; Jetty</b>	35,000	-	-	-	-	Address annual and long-term repairs and improvements to revetment and jetty.
<i>Facilities Reserve Use</i>	<i>(15,000)</i>	-	-	-	-	<i>Facilities reserve</i>
<b>Water Tank</b>	20,000	8,500	10,000	-	9,000	Perform necessary repairs and improvements to the existing water tank system.
<i>Water Tank Reserve Use</i>	<i>(20,000)</i>					<i>Water Tank reserve</i>
<b>Total Operating Reserves Use</b>	<b>\$ 237,000</b>	<b>\$ 236,000</b>	<b>\$ 240,000</b>	<b>\$ 232,500</b>	<b>\$ 244,000</b>	



## Five Year Capital Project Plan

Capital Projects & Asset Replacement (vehicles, equipment, etc.)						
Description	2021/22	2022/23	2023/24	2024/25	2025/26	Notes
Air Compressor	\$ 60,000	\$ -	\$ -	\$ -	\$ -	Purchase of a Tier 4 Air Compressor
Avila Pier Rehabilitation	1,550,000	50,000	50,000	50,000	50,000	Avila Pier Rehabilitation Project – Continued Project Support
<i>Grant Funding</i>	<i>(1,500,000)</i>	-	-	-	-	<i>Wildlife Conservation Board \$1,250,000 - Coastal Conservancy \$250,000</i>
Avila Pier & Harford Pier Water/Fireline Repairs	60,000	15,000	15,000	15,000	15,000	Maintenance to water/fireline system
<i>Facilities Reserve Use</i>	<i>(60,000)</i>	-	-	-	-	<i>Facilities reserve</i>
Avila Pier Landing Rehabilitation	50,000	170,000	-	-	-	Avila Pier Landing Rehabilitation Design & Planning
<i>Grant Funding</i>	<i>(50,000)</i>	<i>(150,000)</i>	-	-	-	<i>Department of Boating and Waterways (DBW)</i>
Boom Truck	36,000	36,000	36,000	36,000	36,000	Purchase a Boom Truck through a 5-year lease-to-own option.
Coastal Gateway HVAC	-	25,000	-	-	-	Coastal Gateway HVAC Replacement Project
<i>Coastal Gateway Reserve</i>	-	<i>(17,400)</i>	-	-	-	<i>Coastal Gateway Reserve</i>
Crane Cab Refurbishment	10,000	-	-	-	-	Remove crane cab corrosion
Digital Radio Upgrade	10,000	-	-	-	-	Handheld P25 Digital Radios
<i>Grant Funding</i>	<i>(10,000)</i>	-	-	-	-	<i>Grant Funding</i>
District Landline Phones Replacement	7,000	-	-	-	-	Replacement of the District's landline phones
Dredge Hose	-	-	-	-	22,000	Replace Dredge Hose every 4-5 Years
Front Street Staircase	-	-	-	-	93,500	Engineering, demolition, and replacement of staircase
Generators	70,000	-	-	-	-	Generators - Main Office and Lift Station 2
<i>Grant Funding</i>	<i>(70,000)</i>	-	-	-	-	<i>NPP Grant Funding</i>
Harbor Terrace Project Monitoring	31,800	-	-	-	-	Consultants and construction monitoring
Harbor Office Remodel	-	-	-	-	265,000	Remodel of main office over a three-year period
Harbor Patrol - Boat 2 Replacement	-	-	-	-	200,000	Fleet Replacement Program
Harford Pier Redevelopment	300,000	300,000	300,000	-	-	Harford Pier Redevelopment
<i>Facilities Reserve</i>	<i>(300,000)</i>	-	-	-	-	<i>Facilities Reserve</i>
Harford Pier Survey	30,000	30,000	-	-	-	Harford Pier Survey
Lifeguard Tower	-	25,000	-	-	-	Avila Beach tower
Manhole Maintenance	10,000	-	-	10,000	-	Maintenance and repairs of manholes
Master Plan - PSLHD	5,000	100,000	-	-	-	Hire Consultant to draft RFP and provide scope of work
Mobile Hoist Pier Extension	1,300,000	-	-	-	-	Pier extension engineering and construction
<i>Grant Funding</i>	<i>(1,300,000)</i>	-	-	-	-	<i>TIGER and other (pending) grants</i>
Mooring Crew Skiff	7,500	-	-	-	-	Replacement of Mooring Crew Skiff
Network Server (District IT Function)	17,000	-	-	-	-	Replacement of the District's Network Server
Outboard Motor Storage	7,500	-	-	-	-	Outboard Motor Storage Lockers
<i>Grant Funding</i>	<i>(7,500)</i>	-	-	-	-	<i>CCJFCL Grant</i>
Security Cameras	15,000	-	-	-	-	Security cameras to monitor the Harford Parking Lot, Harbor Terrace District Use Areas, Harford Pier, and/or District Facilities
<i>Grant Funding</i>	<i>(5,000)</i>	-	-	-	-	<i>CCJFCL Grant</i>
Sewer Treatment Plant	75,000	150,000	150,000	150,000	150,000	District's 35% share of the Avila Beach Community Services District capital improvements
<i>Water Treatment Plan Reserve</i>	<i>(55,000)</i>	-	-	-	-	<i>Water Treatment Plan Reserve</i>
Staff Pool Vehicle	-	-	-	-	12,000	Vehicle for use by staff on business-related travel
Trailer Boat Gas Pump	45,000	-	-	-	-	Trailer Boat Gas Pump Replacement
Trailer Boat Dock	486,106	-	-	-	-	Trailer Boat Dock Replacement
<i>Grant Funding</i>	<i>(442,356)</i>	-	-	-	-	<i>Department of Boating and Waterways (DBW)</i>
Underground Storage Tank Replacement	-	425,000	-	-	-	Preparation of bid documents and replacement of the UST
<i>Grant Funding</i>	-	<i>(200,000)</i>	-	-	-	<i>CCJFCL Grant</i>
<i>Facilities Reserve</i>	-	<i>(125,000)</i>	-	-	-	<i>Facilities Reserve</i>
Utility Task Vehicle	30,000	-	-	-	-	Utility Task Vehicle
<i>Grant Funding</i>	<i>(24,000)</i>	-	-	-	-	<i>NPP Public Safety Grant</i>
Vehicle Replacement Program	-	45,000	-	45,000	-	Vehicle Replacement Program
<b>Total Operating Reserves Use</b>	<b>\$ 389,050</b>	<b>\$ 878,600</b>	<b>\$ 551,000</b>	<b>\$ 306,000</b>	<b>\$ 843,500</b>	



## Five Year Projections

	2021/22	2022/23	2023/24	2024/25	2025/26
<b>Operating Revenues</b>	\$ 2,200,900	\$ 2,363,600	\$ 2,655,200	\$ 2,171,500	\$ 2,293,300
<b>Non-Operating Revenues</b>	4,110,750	4,264,000	4,378,800	4,497,100	4,619,200
<b>Total Revenues</b>	6,311,650	6,627,600	7,034,000	6,668,600	6,912,500
<b>Operating Expenditures</b>	(5,736,250)	(5,975,600)	(6,215,700)	(6,419,200)	(6,671,400)
<b>Net Available for Major Maintenance and Capital Projects</b>	575,400	652,000	818,300	249,400	241,100
<b>Major Maintenance and Capital Projects</b>	(4,834,906)	(1,592,000)	(851,000)	(306,000)	(843,500)
<b>Grant Funding</b>	3,548,856	415,000	-	-	-
<b>Reserve Funding (Use)</b>	(710,650)	(525,000)	(32,700)	(56,600)	(602,400)
<i>Specified Reserve Use</i>	(660,000)	(145,000)	-	-	-
<i>Specified Reserve Funding</i>	-	-	-	-	-
<i>Operating Reserve Funding (Use)</i>	(50,650)	(380,000)	(32,700)	(56,600)	(602,400)

### Operating Revenue:

- Service revenue is projected to increase 3% per year. The District has seen consistent growth in its revenues generated from the Avila Beach parking lot. Implementation of a Harford Land Area and Harford Pier parking program is projected to generate an additional \$101,000 per year beginning in 2021/22.
- Boating related revenues (moorings, diesel sales, etc.) are projected to increase 5% every 5 years. The 2021/22 budget includes a CPI fee increase for moorings, gear storage, and boat storage.
- The budget assumes an increase in 2021/22 camping revenues as travel trends are continuing to promote outdoor destinations and our State moves into a COVID-19 recovery. The District anticipates that the new Harbor Terrace campground will open Summer of the 2021/22 fiscal year. The projections include a two-year approval by the Coastal Commission to continue camping operations on Nobli Point and Woodyard during the initial years of the Harbor Terrace project until the revenue can be stabilized.

### Non-Operating Revenue:

- Base property taxes are projected to increase at a rate of 3.0% per year. Unitary taxes are projected to decrease at a rate of \$30,100 per year as the Diablo Canyon Nuclear Power Plant is decommissioned.
- Investment income is projected to decrease in 2021/22 as the District spends down cash, but then increase during the remaining years as cash balances grow.
- The District is currently receiving Senate Bill 1090 funds in the amount of \$191,588.10 annually that will continue through 2025/26.

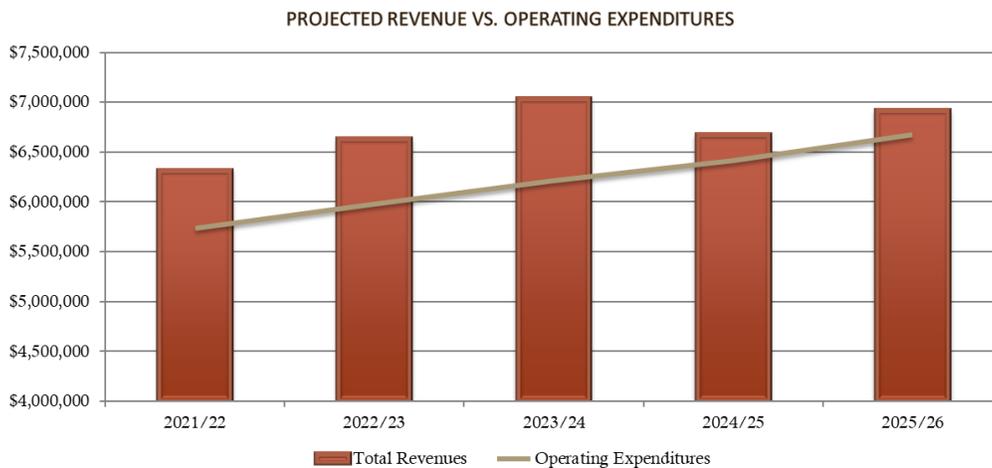


## Five Year Projections (Cont.)

### Operating Expenditures:

- Salaries, Wages, and Benefits:
  - Wages are currently estimated to increase at a rate of 3% per year; the District is in current negotiations with employee unions.
  - Health insurance is projected to increase 10% per year while workers' compensation insurance is budgeted to increase 5% per year.
  - Pension costs are projected to rise per year consistent with the most recent information received from CalPERS and calculations from new GovInvest Software. In December 2016, CalPERS announced its plan to lower the discount rate from 7.5% to 7.0% over a three-year period. Lowering the discount rate means that employers, like the District, that contract with CalPERS to administer their pension plans will see increases in their normal costs and unfunded actuarial liabilities in upcoming years.
  - Supplies and Operations and Maintenance expenditures are projected to increase 2% per year.
  - Utilities are projected to increase 3% per year.
  - General and Administrative expenditures are projected to increase at a rate of 2% per year except for the following line items:
    - Parking enforcement is projected to increase 3%, consistent with parking revenue growth.
    - Tax collection fees are projected to increase 3%, consistent with projected tax revenue increases.
    - Property insurance is projected to increase 5% per year.
    - Cities redevelopment fees, legislative advocacy, bonds, and discretionary funds are projected to remain consistent.

**Major Maintenance and Capital Projects:** Detail on the projected major maintenance and capital projects is found on pages 50-69.

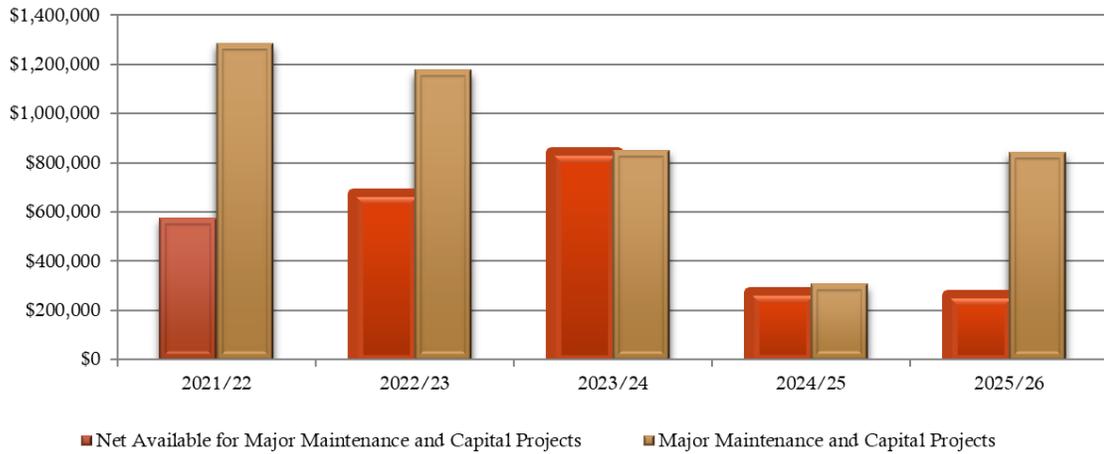


The revenues continue to outpace the operating expenditures, and the difference between the projected revenue and operating expenditures is used to fund major maintenance and capital projects. Detail on the projected capital projects can be found on pages 55-69.

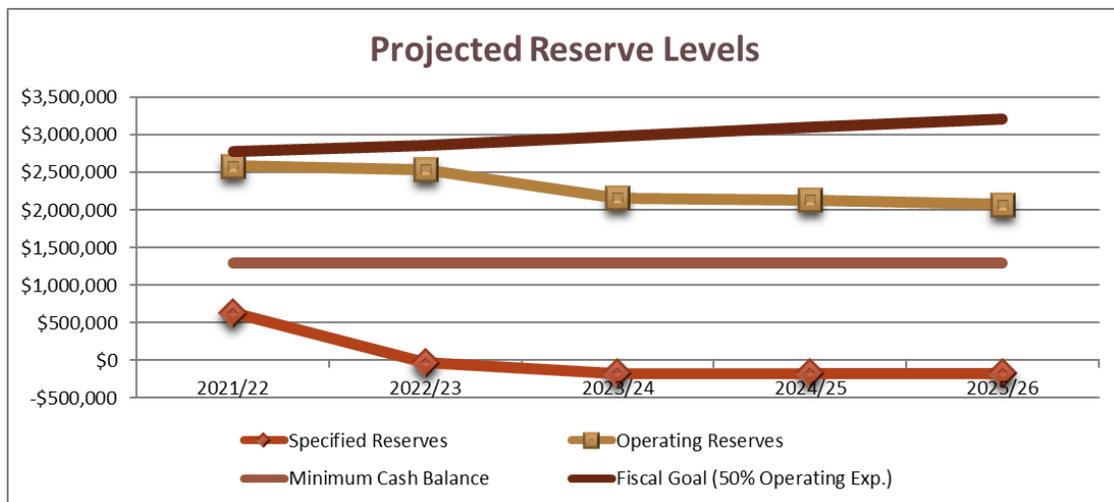


## Five Year Projections (Cont.)

NET AVAILABLE FOR CAPITAL PROJECTS VS. PROJECTED CAPITAL PROJECTS



The difference between the net available for capital projects and the projected capital projects represents an increase or decrease in reserves. During the budgeting process, the District evaluates the need for the use of reserves for major maintenance and capital project.



The District's goal is to establish and maintain an operating reserve (aka: unassigned fund balance) equal to 50% of the District's operating expenditures. The reserve shall never be lower than 1.3 million to ensure that the District cash flow needs are met.



## Long-Term Goals and Strategies (Master Plan)

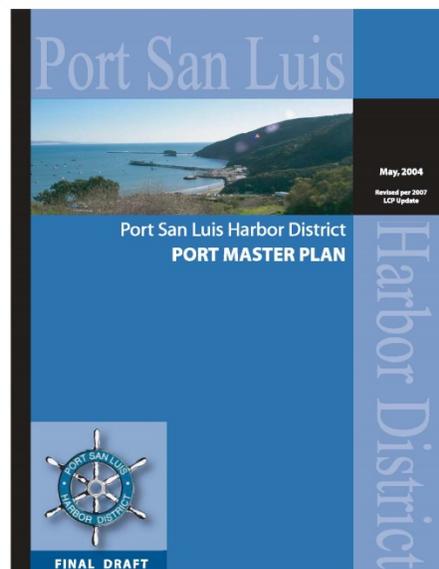
Port San Luis should be a harbor with protected, maintained, and enhanced resources that balances the environmental, social, and economic needs of the District and the various user groups. (Chapter 3 of the [Port San Luis Master Plan](#))

The Master Plan for the Harbor District identifies the following five objectives:

1. Meet Coastal Act priorities for the harbor, especially the protection of coastal-dependent and coastal-related activities, visitor serving and waterfront recreation opportunities, and public access to the waterfront.
2. Promote and facilitate the orderly and beneficial development and use of District lands, facilities, and resources.
3. Provide land and water uses that are beneficial to residents of San Luis Obispo County and the people of the State of California.
4. Increase revenue-producing opportunities to support the Harbor District's public and enterprise functions.
5. Enhance and maintain the maritime character of the harbor.

To meet the above objectives, the Master Plan identifies the Action Items for Open Water, Access Improvements, the Harford Pier, Harford Landing, Beach and Bluff Planning, Harbor Terrace, the Light Station, and Avila Beach Pier and Parking Lot. These items are addressed on the following pages.

In addition to the current Master Plan Action Items, multiple federal and state agencies are making projections about the extent and effect of sea level rise over the next one hundred years. The National Research Council estimates 1.5" – 12" over the next 15 years, and 16.5" to 65" over the next 85 years. These estimates will need to be addressed in any update to the District's Master Plan, and in the planning for any near shore improvements, as well as parking lot elevation.





## Long-Term Goals and Strategies (Cont.)

(From the Port San Luis Master Plan)

### Access Improvements

1. *Coordinate Access Improvement Efforts:* Improve the safety and convenience of access routes for automobiles, pedestrians, cyclists, and others traveling to and from Port properties.
2. *Encourage Improved Connections:* Work with the County to extend continuous pedestrian paths and bike lanes between Avila Beach and the Harford Pier.
3. *Implement Parking Program:* Implement a parking program for peak season periods to mitigate conflicts among Port users. Plan should include measures to direct traffic, coordinate and operate a shuttle to parking areas, and set appropriate fees.

### Open Water

1. *Launch Areas Shoaling Solution:* Execute necessary actions to eliminate or reduce the frequency and scope of maintenance dredging and provide more consistent boating access at the boat launching facilities. [The 2021/22 budget includes \$1,300,000 to extend the mobile hoist pier.]

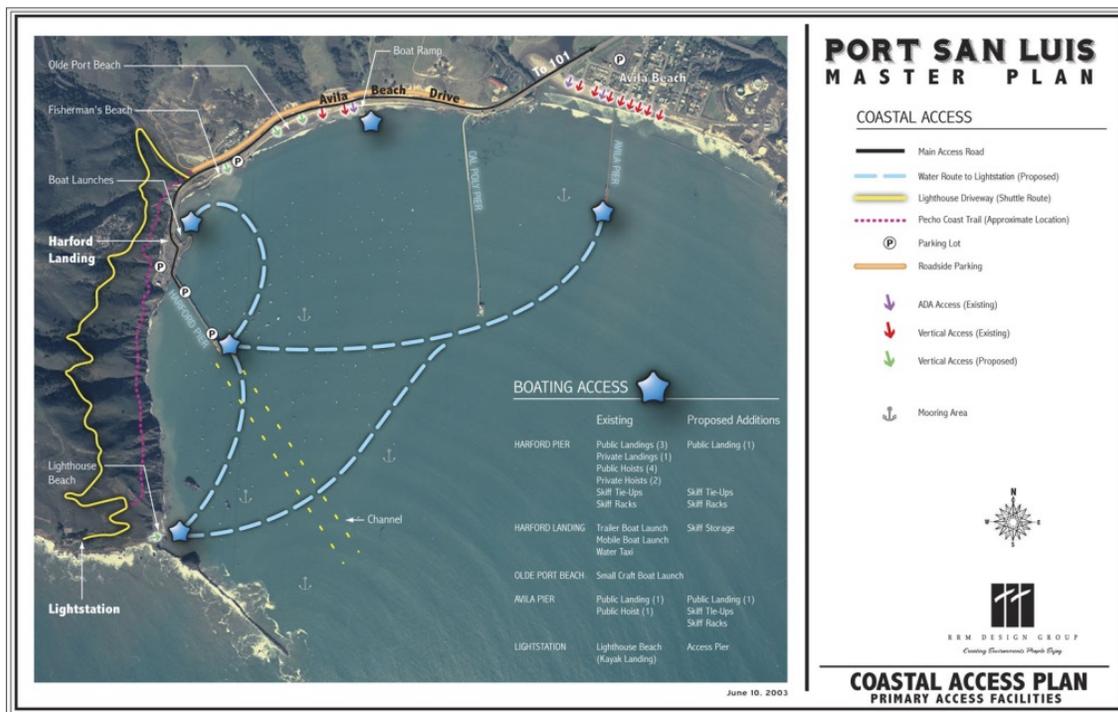


FIGURE 19



## Long-Term Goals and Strategies (Cont.)

(From the Port San Luis Master Plan)

### Harford Pier

1. *Rehabilitation*: Rehabilitate the entire pier through a phased approach.
2. *West Walkway*: Rebuild the width of the pier stem (from the shoreline to the terminus) up to 20 feet westward to increase the pier drive and add a pedestrian walkway.
3. *Pier Roadway*: Install fire grates during the reconstruction of the pier roadway.
4. *Pod 1*: Expand and improve lease spaces for use by coastal dependent uses. Add a public restroom facility.
5. *Visitor Landing*: Add a fixed landing with ladders, gangway, and access stairway to accommodate visiting boaters on the north side of the pier.
6. *Skiff Tie-ups*: Add skiff tie-ups (and ladders) along the pier.
7. *Hoist #3 Area*: Convert to skiff rack storage.
8. *Skiff Racks*: Add skiff racks on the pier terminus.
9. *Existing Harbor Office Space*: If Harbor Offices are consolidated and relocated, consider moving Harbor Patrol office to old Administration Building freeing up Harbor Patrol office as a new lease space.
10. *Rehabilitate Warehouse (Canopy)*: Rehabilitate warehouse structure.
11. *Opportunity Site under Warehouse (Canopy)*: Accommodate additional coastal uses.

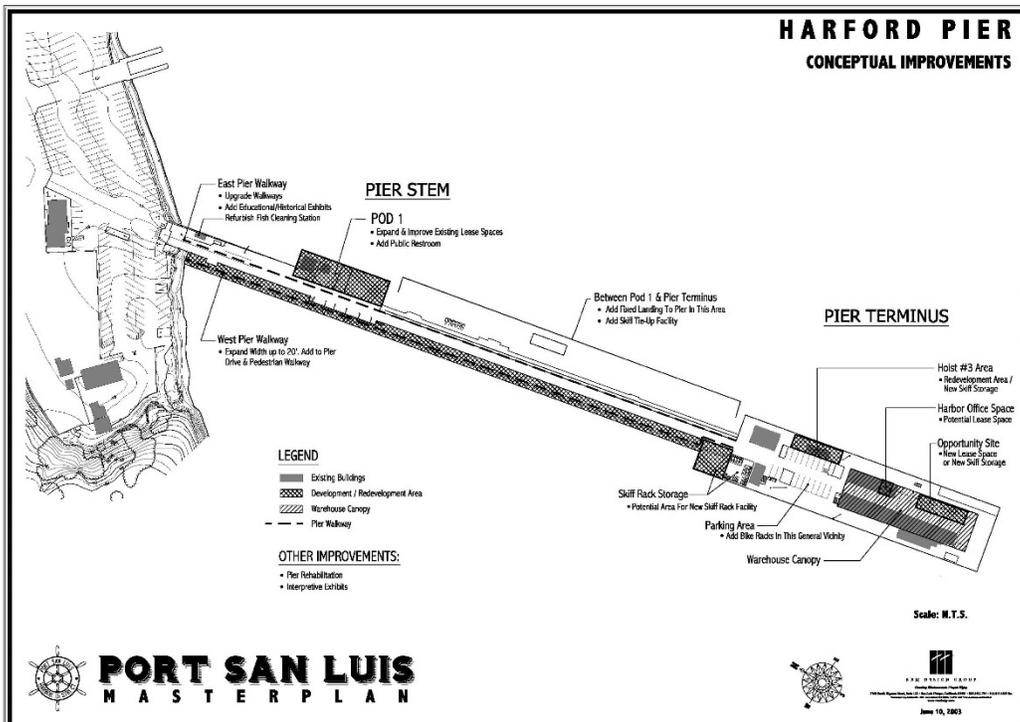


FIGURE 12



## Long-Term Goals and Strategies (Cont.)

(From the Port San Luis Master Plan)

### Harford Landing

1. **Waterfront Pedestrian Path:** Improve the paths along the revetment from the far west end of the parking lot, along the shoreline, and past the trailer boat launch to connect Harford Landing to other Port properties.
2. **Interpretive Exhibits:** Add interpretive stations at key locations including information on the marine environment, cultural resources, and history of the harbor.
3. **Mobile Boat Hoist:** Upgrade the existing concrete pier with steel guide rails and guard handrails. Extend the pier seaward. Add riprap to the area to dissipate wave energy. [CEQA study is complete. \$1,300,000 included in 2021/22 budget for extension.]
4. **Skiff Storage:** Add skiff storage somewhere near existing trailer boat launch or in the east parking lot area.
5. **Administration Building:** If Harbor Offices are consolidated and relocated, consider converting part of the bottom floor of the building into a Visitor and/or Information Center. The top floor has potential as additional lease space. [Currently included on the Unfunded Major Maintenance and Capital Project list.]
6. **Bike Storage:** Provide bike racks to encourage bike transportation.
7. **Central Pedestrian Path:** Improve the paths along the revetment from the far west end of the parking lot, along the shoreline, and past the trailer boat launch to connect Harford Landing to other Port properties.
8. **Maintenance Complex:** If Harbor Offices are consolidated and relocated, consider converting the buildings and yard into additional lease space.
9. **Scuba Diving and Kayak Stage Area:** Provide a scuba and kayak launch area with amenities such as launch pad, outdoor shower, benches and stairs or ramp to the water.
10. **West Parking Lot Elevation:** Raise elevation of west parking lot to reduce effects of wave action and storm surges.
11. **Jetty:** Create permanent seating structures for visitors.

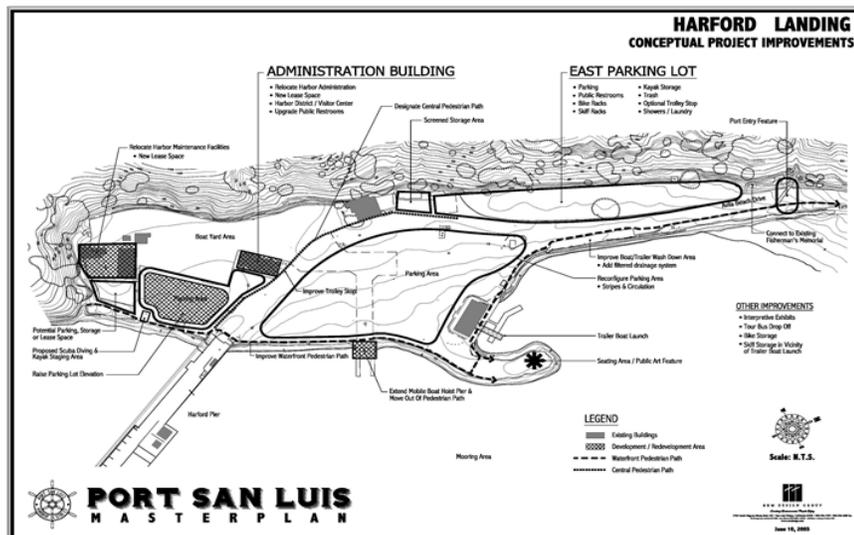


FIGURE 13



## Long-Term Goals and Strategies (Cont.)

(From the Port San Luis Master Plan)

### Beach and Bluff Planning

1. *Nobi Point*: Improve Nobi Pont (the eastern overlook) to create an automobile parking and viewing area.
2. *Woodyard*: With new visitor developments at Harbor Terrace, improve Woodyard (the western overlook) to serve as a pedestrian waterfront destination and a gateway between upland properties and the beaches. Improve this area as a mini park with pedestrian amenities.
3. *Beach Stairways*: Add stairways to serve Olde Port and Fisherman's Beaches.
4. *Shoreline Connection*: Work with the County to extend continuous pedestrian paths and bike lanes between Avila Beach and the Harford Pier.



FIGURE 14



## Long-Term Goals and Strategies (Cont.)

(From the Port San Luis Master Plan)

### Harbor Terrace

1. *Overnight Visitor Serving Uses*
2. *Water Tank Engineering Study*: Analyze water system requirements to determine the appropriate tank size required to meet fire authority requirements.
3. *Infrastructure and Services*: Improve the site with water, sewer, electric, cable TV, and telephone services. Install a storm water drainage capture and filtration system.
4. *Roadwork*: Improve existing road network and provide a main site access drive.
5. *Pedestrian Circulation and Connections*: Provide a network of pathways to facilitate on and off-site pedestrian circulation. This network should connect with an at-grade crossing at Avila Beach Drive and connect Harbor Terrace to the beach.
6. *Park and Open Space*: Create a park and other common open space area for visitors.
7. *Sustainable Design Demonstration Project*: Demonstrate innovative sustainable design practices and solutions throughout the site such as environmentally sensitive and energy conserving site and building design techniques. Inform people of the solutions used.
8. *Boat Trailer Parking*: Improve and relocate (if necessary) the boat trailer parking.
9. *District Laydown and Storage*: Improve and relocate, if necessary, Harbor District laydown and storage area.
10. *Harbor Offices*: Relocate and consolidate Harbor Administrative Offices and Operations to the Harbor Terrace site.

**Current Project Status:** In early 2018, the District entered a 50-year ground lease for development/operation of the Harbor Terrace site. The project was then granted substantial conformance in March 2018 regarding a revised site plan. Groundbreaking took place in January 2020 with opening anticipated in Summer 2021.





## Long-Term Goals and Strategies (Cont.)

(From the Port San Luis Master Plan)

### Light station

1. *Parking and Staging:* Create flexible parking and staging areas at Harbor Terrace. Consider satellite parking or special event parking at Harford Landing, Avila Beach lot, or other appropriate locations.
2. *Lightstation Pier:* Replace the former pier at Coastguard Beach. *[Feasibility study complete.]*
3. *Lightstation Water Access Route:* Explore feasibility and funding options for establishing a water taxi and/or ferry between public piers and lighthouse pier.
4. *Lightstation Connections:* Promote multi-modal access to the Light station (e.g. trail, shuttle, water taxi, kayak) and provide connections between the Lightstation and other Port properties.
5. *Lightstation Education:* Include information about the historical value of the Point San Luis Lighthouse with interpretive exhibits and displays near the main harbor area.

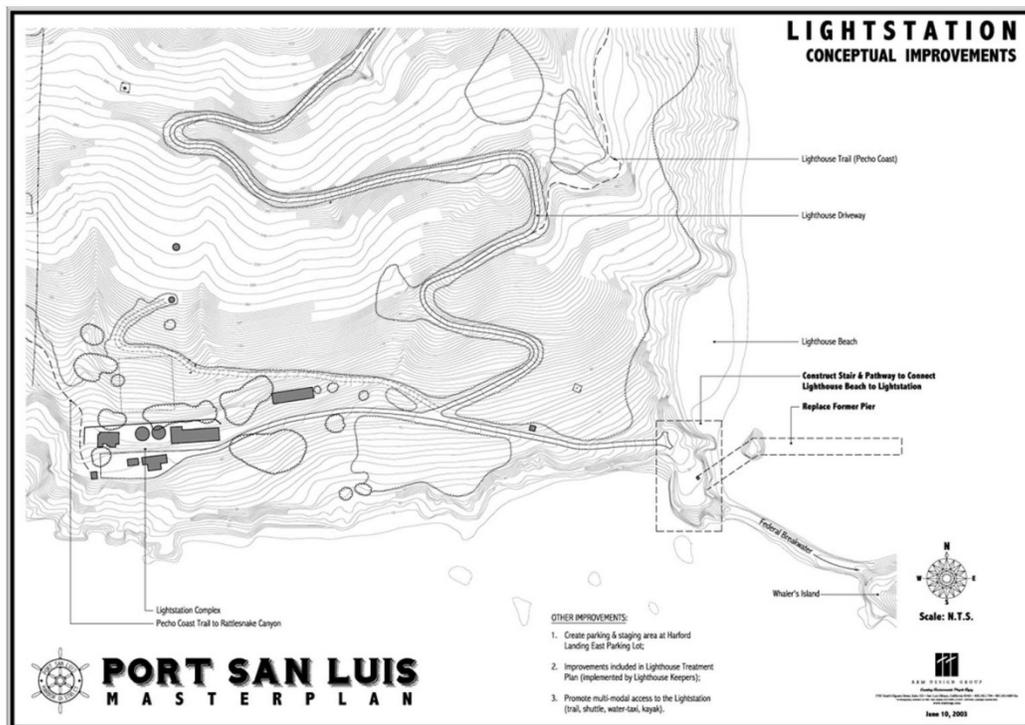


FIGURE 16



## Long-Term Goals and Strategies (Cont.)

(From the Port San Luis Master Plan)

### Avila Beach Pier and Parking Lot

1. *Avila Beach Stairway*: Replace the old existing concrete stairway at the east end of the beach. [Stairs are currently closed due to unsafe conditions; Project is listed as an unfunded project on page 69].
2. *Interpretive Exhibits*: Add interpretive exhibits including information on the marine environment, cultural resources, and history of the harbor.
3. *Skiff Racks*: Construct skiff racks to facilitate boating access.
4. *Skiff Tie-ups*: Add skiff tie-ups (and ladders) along the pier. [Ongoing project].
5. *Opportunity Site*: Reserve First Street frontage of the parking lot for the accommodation of new lease space opportunities.
6. *Additional Development*: End of Pier, 6,000 square feet coastal dependent, and public access.

Note: The District made the decision to close the Avila Pier in June 2015 due to safety concerns identified in an inspection done by Shoreline Engineering, Inc. After closure, the District worked with an outside consultant, Netzel Grigsby, to complete a Feasibility Study in early 2017 to determine the viability of replacing the Avila Pier as it is currently configured, and the potential for funding the project through a myriad of options and the time frame. The completed study provided the Board of Commissioners with recommendations, which they approved in March 2017, and worked on during the 2017/18 fiscal year. Creation of the Friends of Avila Pier (FOAP) and confirming a plan for the Pier were all accomplished. In February 2019, engineering firm Moffatt & Nichol completed a load capacity study of the Avila Pier and provided preliminary recommendations for the repair of the pier, including the recommendation to reopen the pier to Bent 58. The Avila Pier was opened to Bent 58 in April 2019. In FY19, Avila Pier rehabilitation project completed the inspection and assessment of the piles. The design drawings for immediate repair and full repair design drawings are expected to be completed at 2020/21 fiscal year end. This phase has been funded in the 2021/22 budget.

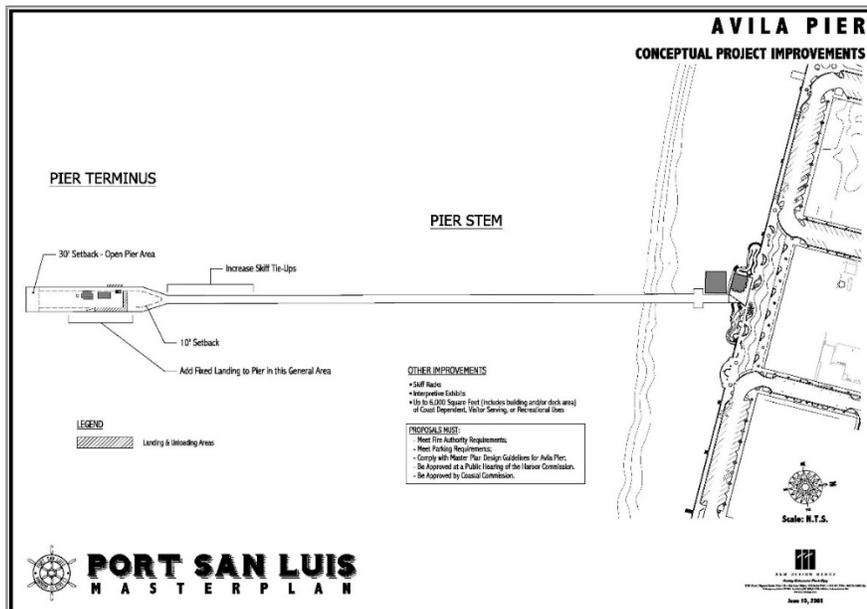
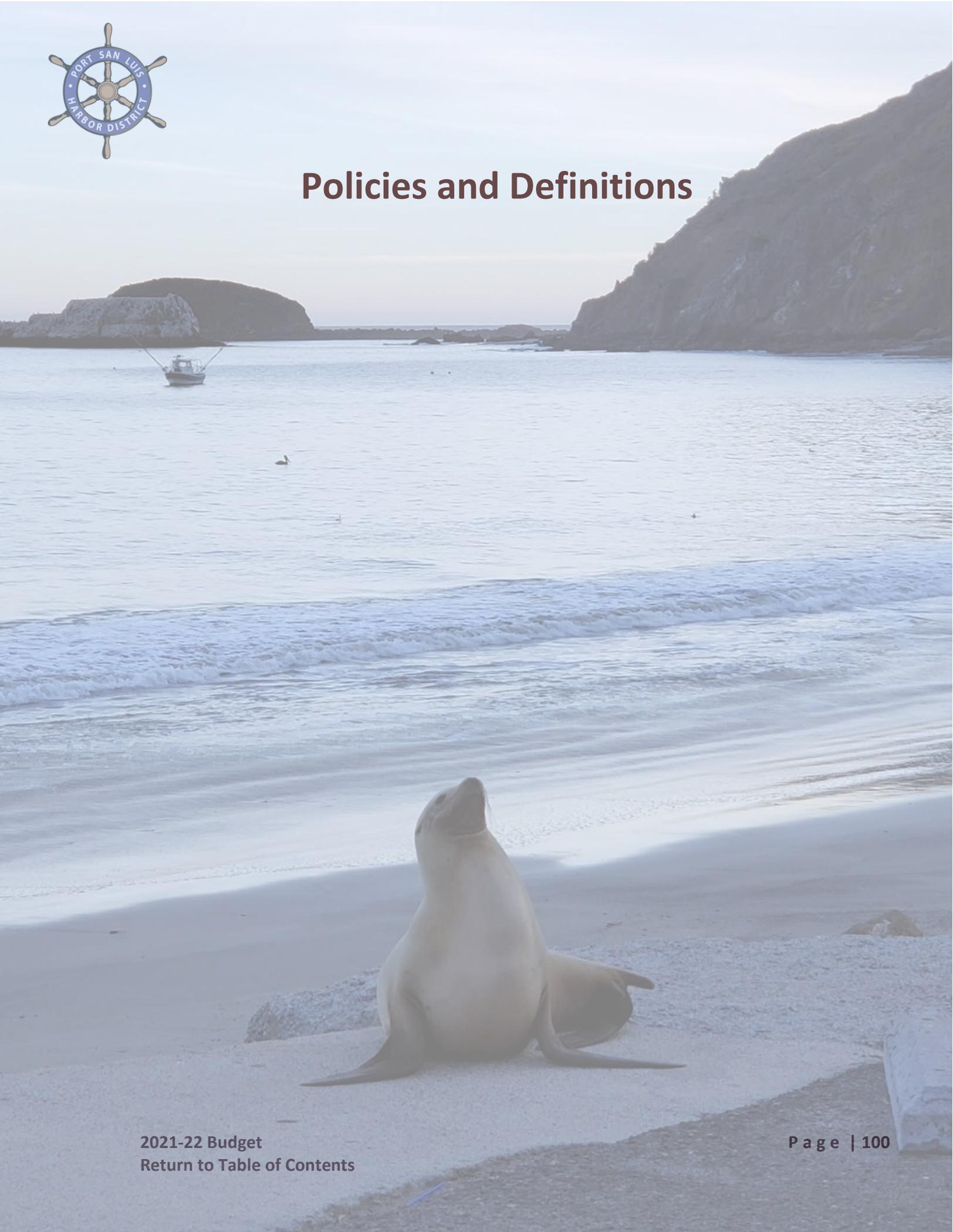


FIGURE 17



# Policies and Definitions





## District Policies and Guidelines

The following [District Policies](#) and Guidelines direct the preparation of the annual budget process.

### Financial Planning and Accountability:

1. *Accountability/Transparency:* Information about how public monies is spent and the outcomes they achieve are to be clear, transparent, and understandable.
2. *Balanced Budget/Fiscal Stability:* A structurally balanced budget (ongoing revenues equal to ongoing expenditures) for the combined General Fund, Capital Projects Fund, and Enterprise Fund will be presented to the Harbor Commission at a scheduled public hearing. The Preliminary Budget will be adopted prior to June 15<sup>th</sup> each year, and the Final Budget shall be adopted prior to June 30<sup>th</sup>.
3. *Identify & Mitigate Future Risk:* The Harbor Manager will identify issues, events, and circumstances, which pose significant risks and present strategies to reduce the impact of those risks.
4. *Contingency Funds:* District policy states that the District should place 2% of revenues (not including grant revenues) into an overall budget contingency line item to be used by the Harbor Commission for unusual budget circumstances or emergencies. The District shall place an additional 1.75% of revenues into budget contingency accounts spread out over all major expense categories.

### Major Maintenance & Capital Purchases and Improvement Policies:

1. *Funding:* The District should provide at least \$200,000 annually to fund capital purchases and improvements and ongoing major maintenance of existing facilities. One-time increases in revenues or unanticipated budgetary savings should be set-aside in specified reserves to fund major maintenance and capital purchases and improvements (collectively “projects”). The District policy goal is to annually fund projects equal to annual depreciation expense or approximately \$490,083 in 2020/21. District staff will aggressively seek grants to fund projects.
2. *Budget Planning:* District staff will present to the Harbor Commission on an annual basis a five-year plan for project costs and funding needs. The development of the capital improvement budget will be incorporated into the development of the operating budget. Annually, an inventory of capital assets and condition of those assets will be presented to the Harbor Commission.
3. *Priority:* The following guidelines will provide a hierarchy of funding priorities for the review of the 2021/22 budget:
  - Projects that ensure the safety of the general public and District employee’s safety.
  - Major maintenance and capital assets that have been deemed to be in ‘poor’ condition and are essential to the operations of the District.
  - Projects that have the capacity to earn profits that can be used to offset costs for essential operations.
  - Projects that will greatly improve the service to the public and are used in the essential operation of the District.
  - Non-essential projects.

As stated in The District’s budget procedures and guidelines, projects shall meet a majority of the following criteria to be considered in the budget process:

- The project’s ability to increase District revenue.
- The availability of total or partial grant funding for the proposed project.
- The amount of required maintenance that will be necessary when the project is complete.
- The availability of staff and funding to support project management and construction.
- The inclusion of deadlines or mandates by other agencies concerning the project.



## District Policies and Guidelines (Cont.)

- The coastal dependency of the project.
- If the project has not been completed, the possibility of being completed during the next fiscal year.
- The economic feasibility of the project.
- The project is critical to address identified public safety issues.
- The project provides remediation of environmental impacts, hazards, or degradation.

### **Debt Management Policy, Capacity, and Issuance**

The District will be fiscally prudent and in compliance with state and federal law. California Harbors and Navigation Code Section 6077 prescribes that the bonded indebtedness of the District does not exceed 15% of the assessed value of property within the District. To issue bonds that require additional property tax assessments, the bond proposition must pass with two-thirds of the voting electors approving such proposition. The District's gross assessed value of property for July 1, 2016 through June 30, 2017, is above \$22.1 billion (per County's Tax Rate Book), making the debt limit approximately \$3.3 billion. The District does not have and does not intend to issue debt during the 2021/22 fiscal year.

### **Fund Balance Policy**

The District's fund balance policy establishes a minimum level at which fund balance is to be maintained. The District believes that sound financial management principles require that sufficient funds be retained by the District to always provide a stable financial base. To retain this stable financial base, the District needs to maintain fund balance sufficient to fund cash flows of the District and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature. The limits defined in the District's Fiscal Goals Policy is intended to "maintain a prudent level of financial resources to protect against reducing service levels or raising fees because of temporary revenue shortfalls or unpredicted one-time expenditures" (recommended Practice 4.1 of the National Advisory Council on State and Local Budgeting).

The District's goal is to establish and maintain an operating reserve (aka: unassigned fund balance) equal to 50% of the District's operating expenditures (Policy 3020) by 2021/22 fiscal year-end. Using 2021/22 estimated expenditures, the operating reserve should be approximately \$2,590,593 million. The reserve shall never be lower than \$1.3 million to ensure that District cash flow needs are met.

### **Investment Policy**

The District's Investment Policy follows California Government Code 53600. When investing, reinvesting, purchasing, acquiring, exchanging, selling, and managing public funds, the primary objectives of the investment activities, in priority order, shall be:

- **Safety:** Safety of principal is the foremost objective of the investment program. Investments of the District shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.
- **Liquidity:** The investment portfolio will remain sufficiently liquid to enable the District to meet all operating requirements, which might be reasonably anticipated.
- **Return on Investments:** The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, considering the investment risk constraints and the cash flow characteristics of the portfolio.



## Basis of Budgeting

The General Fund and Capital Outlay Fund are budgeted using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Measurable means that the amounts can be estimated, or otherwise determined. Available means that the amounts were collected during the reporting period or soon enough thereafter to be available to finance the expenditures accrued for the reporting period. Exchange transactions are recognized as revenues in the period in which they are earned (i.e. the related goods or services are provided). Debt service expenditures, as well as expenditures related to compensated absences and judgments, are recorded only when payment is due.

The Enterprise Fund is budgeted using a combination of the modified accrual basis of accounting and full accrual accounting. Full accrual accounting recognizes changes to revenues and expenses when an underlying event occurs regardless of the timing of the related cash. The Enterprise Fund budgets capital assets on a modified accrual basis. Compensated Absences and Other Post-Employment Benefits are budgeted using full accrual accounting.

### Accounting Basis

The accounting basis refers to the method in which the District's revenues and expenses are reported in the annual audited financial statements. For the most part, the accounting basis conforms to the budgeting basis of accounting except for the following:

- In the budgeting basis for the Enterprise Fund, only current assets are reported. In the accounting basis, all assets are reported, including capital assets and accumulated depreciation.



## Glossary

**Budget** – A financial plan for a specified period that matches projected revenues and planned expenditures to municipal services, goals, and objectives.

**Budget Contingency** – Per District policy, 2% of all revenues are placed into a contingency line item to be used by the Harbor Commission for unusual budget circumstances or emergencies. The District shall place an additional 1.75% of revenues into budget contingency accounts spread out over all major expense categories.

**Budget and Fiscal Policies** – General and specific guidelines adopted by the Harbor Commission that govern financial plan preparation and administration.

**Capital Expenditures** – Land, improvements to land, easements, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure (e.g. roads), and all other tangible or intangible assets that are used in operations and have initial useful lives extending beyond a single reporting period. The capital asset threshold is \$5,000 (individual original acquisition cost of an asset).

**Capital Project Funds** – Fund type used to account for financial resources used in acquiring or building major capital facilities other than those financed by the Proprietary Fund.

**Department** – A major organizational unit of the District that has been assigned overall management responsibility for an operation or a group of related operations within a functional area.

**Enterprise Funds** – Fund type used to account for operations that are financed and operated in a manner like private sector enterprises, and it is the District's intent that the costs (including depreciation) of providing goods or services to the general public be financed or recovered primarily through user charges.

**Fiscal Year** – The beginning and ending period for recording financial transactions. The District has specified July 1 to June 30 as its fiscal year.

**Fund** – An accounting entity that records all financial transactions for specific activities or government functions. The three generic fund types used by the District are: General Fund, Capital Project Fund, and Enterprise Fund.

**Fund Balance** - Fund balance refers to the difference between assets and liabilities. The Enterprise Fund, General Fund, and Capital Project Fund have a Fund Balance for budgetary purposes. For financial reporting purposes, the Enterprise Fund and Government-wide statements report Net Position instead of Fund Balance. Fund balances for financial reporting purposes are classified as follows: **Non spendable Fund Balance (not part of budgetary fund balance)** - represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).



## Glossary (Cont.)

**Restricted Fund Balance (not part of budgetary fund balance)** - represents amounts that are constrained by external parties, constitutional provisions, or enabling legislation.

**Committed Fund Balance (included in Operating Reserves for budgetary purposes)** - represents amounts that can only be used for a specific purpose because of a formal action by the District's governing board. Committed amounts cannot be used for any other purpose unless the governing board remove's those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation. *The District sets aside 25% of moorage profit for mooring work (LCM) maintenance and eventual replacement per District Ordinance.*

**Assigned Fund Balance (a.k.a. Specified Reserves for budgetary purposes)** - represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund convey that the intended use of those amounts is for a specific purpose that is narrower than the general purpose of the District.

**Unassigned Fund Balance (a.k.a. Operating Reserves for budgetary purposes)** - represents amounts which are unconstrained in that they may be spent for any purpose. The general fund must have a positive unassigned fund balance.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

**General Fund** – The primary operating fund of the District, all revenues that are not allocated by law or contractual agreement to a specific fund are accounted for in the General Fund. Except for subvention or grant revenues restricted for specific uses, General Fund resources can be utilized for any legitimate governmental purpose.

**Operating Budget** – The portion of the budget that pertains to daily operations and delivery of basic governmental services.

**Investment Resources** – The District relies on its investment reserves (specified reserves and operating reserves) to fund major maintenance and capital project budgets in budget cycles where operating reserves and grants are insufficient to cover the cost of all projects. Such reserves are invested in the Local Agency Investment Fund (LAIF) and the Franklin US Government Securities Fund ("Franklin"). Preservation of capital is a primary investment objective of these funds.



## Glossary (Cont.)

### Master Plan Definitions (in order of appearance in Master Plan):

**Open Water:** The 520-acre harbor area, mostly used for navigation and mooring purposes. The Open Water Area also includes the shoreline from Point San Luis to Shell Beach, a 2,400-foot rubble mound breakwater, and areas around three piers.

**Harford Pier:** The “backbone” of Port San Luis Harbor, Harford Pier, is a historic working pier that serves commercial and recreational fishing and boating and is a primary focus of Port activities.

**Harford Landing:** An 8.7-acre site at the base of Harford Pier that provides supportive land area to coastal-dependent and coastal-related uses at the main harbor, as well as serves visitor needs on the waterfront. Harford Landing is comprised of parking, launching facilities, a boatyard, and several buildings.

**Harbor Terrace:** A 32-acre hillside property overlooking San Luis Obispo Bay along Avila Beach Drive that is currently used as storage area for boat owners, fishermen, and the Harbor District. Development of Harbor Terrace is a primary long-term objective of the Harbor District.

**Beach and Bluffs:** A linear strip of land seaward of the County right-of-way of Avila Beach Drive, which provides recreational opportunities including coastal access, beach-oriented activities, informal parking, and ocean views.

**Light Station:** A 25-acre site that includes the historic Point San Luis Lighthouse and several other buildings, served by a private road and trail with controlled public access.

**Avila Beach Pier and Parking Lot:** The Avila Beach Pier Parking Lot make up the “front porch” of the Avila community and primarily support recreational water-oriented activities. The Avila Parking Lot is located one block north of the beach and serves the parking needs of beach and pier use.



## Glossary (Cont.)

### Acronyms:

**ABCSD:** Avila Beach Community Services District, a community services district providing services including water, sewer, fire protection, and street lighting services, and other miscellaneous items to the Avila Beach community. <http://avilabeachcsd.org>

**ACA:** The Patient Protection and Affordable Care Act, a federal statute signed into law in March 2010 as a part of the healthcare reform agenda of the Obama administration.

**CDP:** Coastal Development Permit, the regulatory mechanism by which proposed developments in the coastal zone are brought into compliance with the policies of Chapter 3 of the Coastal Act.

**CPI:** Consumer Price Index, a measure that examines the weighted average of prices of a basket of consumer goods and services, such as transportation, food, and medical care.

**CSDA:** California Special Districts Association, a not-for-profit association to promote good governance and improved core local services through professional development, advocacy, and other services for all types of independent special districts. <http://www.csda.net>

**FEMA:** Federal Emergency Management Agency, a federal agency that coordinates the response to disasters in the United States. <http://www.fema.gov>

**GASB:** Governmental Accounting Standards Board, the independent, private-sector organization that establishes accounting and financial reporting standards for U.S. state and local governments that follow Generally Accepted Accounting Principles. <http://www.gasb.org>

**GFOA:** Government Finance Officers Association, a professional association of state, provincial, and local finance officers in the United States and Canada. <http://www.gfoa.org>

**LAIF:** Local Agency Investment Fund, a voluntary State investment pool administered by the Treasurer of the State of California into which cities and other local governmental entities may invest idle funds. LAIF staff has managed to achieve exceptional yields over the life of the investment pool considering its emphasis on safety and liquidity. <http://www.treasurer.ca.gov>

**LCM:** Landing Craft Mechanized, the District's work boat.

**OES:** San Luis Obispo County Office of Emergency Services, an agency committed to serving the public before, during, and after times of emergency by promoting effective coordination between agencies and encouraging preparedness of the public and organizations involved in emergency response. <http://www.slocounty.ca.gov/OES.htm>

**SCC:** California State Coastal Conservancy, a State agency established to protect and improve natural lands and waterways, help people get to and enjoy the outdoors, and sustain local economies along the length of California's coast and around San Francisco Bay. <http://scc.ca.gov>

**SEIU:** Service Employee International Union, the labor union representing the District's miscellaneous employees. <http://www.seiulocal620.org>