



2022/23 OPERATING AND CAPITAL BUDGET

July 1, 2022 – June 30, 2023

Port San Luis Harbor District
3950 Avila Beach Drive • PO Box 249 Avila Beach, CA 93424
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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, 2021. 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
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PRESENTED TO

**Port San Luis Harbor District
California**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morrill

Executive Director



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Budget at a Glance

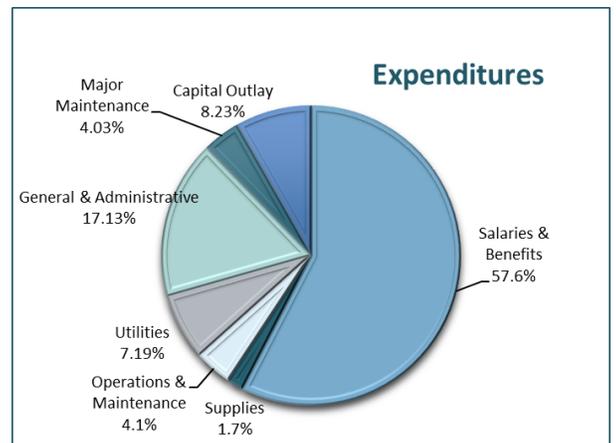
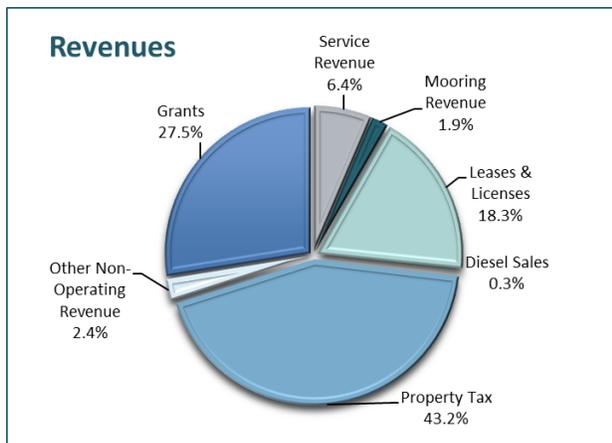




Budget Summary

Budget Summary 2022/23		Comparison to 2021/22 Projections				
Operating Revenue	2,566,400	<input checked="" type="checkbox"/>	Increase	<input type="checkbox"/>	Decrease	10.1%
Non-Operating Revenue	4,356,658	<input checked="" type="checkbox"/>	Increase	<input type="checkbox"/>	Decrease	12.0%
Operating Expenditures	(6,372,634)	<input checked="" type="checkbox"/>	Increase	<input type="checkbox"/>	Decrease	10.8%
Major Maintenance and Capital Projects (net of grant funding)	(1,527,361)	<input checked="" type="checkbox"/>	Increase	<input type="checkbox"/>	Decrease	40.85%
Net Income (Loss)	(976,937)	<input type="checkbox"/>	Increase	<input checked="" type="checkbox"/>	Decrease	51.0%
Prior Year Specified Reserve Usage	681,400	<input checked="" type="checkbox"/>	Increase	<input type="checkbox"/>	Decrease	78.2%
Specified Reserve Funding	(0)	<input type="checkbox"/>	Increase	<input checked="" type="checkbox"/>	Decrease	100%
Increase (Decrease) in Operating Reserves	(295,537)	<input checked="" type="checkbox"/>	Increase	<input type="checkbox"/>	Decrease	38.2%

- The 2022/23 budget utilizes \$681,400 in prior year specified reserves to fund major maintenance and capital asset purchases, improvements, and upcoming election costs, with a decrease to operating reserves in the amount of \$295,537.
- Operating revenue is budgeted to increase 10.1% compared to 2021/22 projections. Revenue sources contributing to the budgeted increase are re-opening of the boat and gear storage located within Harbor Terrace, Avila paid parking, new tenant (fish market), CPI increase to District fees, increase to RV Camping fees, and rent from the newly developed Harbor Terrace/Flying Flags Avila Beach.
- Non-Operating Revenue is budgeted to increase 12% compared to 2021/22 projections. Base property tax revenues are budgeted to increase 5.46%, while unitary tax revenues are projected to decrease as the Diablo Canyon Nuclear Power Plant begins the decommissioning process. See pages 38-39 for further detail on revenue. The District will see the yearly amount of \$191,588 in Mitigation funds this fiscal year and three additional years thereafter.
- Operating expenditures are budgeted to increase 10.8% compared to 2021/22 projections. This increase includes the 2022/23 election cost, resuming off-site employee training and education, and overall inflationary cost increase to operations. Additional detail on operating expenditures can be found on page 40.
- The District anticipates operating and non-operating revenues exceeding operating expenditures by \$595,424, which will be used to fund a portion of major maintenance and capital project costs of \$4,155,100. Additional major maintenance and capital project costs will be funded using \$636,400 in specified reserves and \$2,627,739 in anticipated grants. See pages 50-69 for further major maintenance and capital project detail.





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 the District goals in support of the Mission Statement:

Port San Luis Harbor District 2022-2023 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.

Economic Factors

The District forecasts revenues will continue to surpass pre-COVID-19 Pandemic levels in 2022/23. In mid-February 2022, indoor mask restrictions were lifted across the state encouraging visitors to return to the Central Coast. As a result, after two years of pandemic issues and a sharp decline in travelers, the tourism industry is seeing a much-welcomed comeback. This anticipated upward trend will have a positive effect on the District's enterprise revenues. It is expected that parking and camping revenues will once again be a strong revenue generator for the District.

Stage one of Flying Flags Avila Beach opened in October 2022 providing for additional revenues to the District. With continued increase in tourism to Avila Beach and RV camping popularity, the District anticipates a steady growth in lease income from this property.

California job growth is projected to accelerate to 4.6% in 2022, following a strong 3.2% rebound in 2021, but then slow to 1.8% in 2023. The acceleration is being propelled by service businesses that are operating at near full capacity despite challenging labor shortages. The state's labor market recovery has broadened to other sectors as the expansion picks up steam.

Central Coast home prices are forecast to rise 7.0% in 2022, about one-third last year's pace of 20.4% – and then moderate to 3.9% in 2023. Significantly higher mortgage rates and a robust 20.3% increase in housing starts this year will narrow the supply-demand imbalance and push price gains lower.

Conservative budgeting of revenues was implemented to accommodate outside economic factors such as uncertainty in the stock market, high gas prices, and a possible decrease in disposable income or downturn in the local economy. A decrease in disposable income can 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 Nuclear Power Plant by 2025 and filed for Chapter 11 Bankruptcy in January 2019. Diablo Canyon 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 Canyon 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 2020-21 financial reporting, the unfunded portion of the net pension liability for all such activities was \$4,867,876.



Short-Term Factors Influencing Decisions (Cont.)

On July 1, 2021, CalPERS began 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 2022, 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 \$1,763,847.

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 \$389,400 for fiscal year 2022/23.

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 to raise the minimum wage from \$10 per hour to \$15 per hour for employers with 26 or more employees. 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 Avila Pier has been partially closed since 2015 due to concerns of its condition. A pile survey had been previously conducted which showed significant loss and damage to the piles. Since that time, engineers have re-evaluated the pier. The results showed that while the pier has experienced loss and damage to some piles, it retained much of its capacity due to the sheer number of piles. In short, the pier was over-built and could be spot repaired rather than completely rebuilt or demolished.

Harbor District staff has been working since that time to obtain grant funding, permits, and a repair plan. Staff was successful in obtaining grant funds of \$1.25 million from Wildlife Conservation Board, \$250,000 from State Coastal Conservancy, and \$10,000 from Avila Beach Community Foundation.



Short-Term Factors Influencing Decisions (Cont.)

The 501(c)3 non-profit, Friends of Avila Pier (FOAP), was established to help raise a portion of the funding needed to repair, rehabilitate, and reopen the Pier and to ensure the continual maintenance of the Avila Pier for future generations. In April 2022, FOAP provided an initial funding disbursement of \$245,000 towards the first stage of repairs.

In late 2021, the project was issued a Coastal Development Permit and the repair plans were finalized. With plans, permits, and funding secure for the initial repairs, Stage 1 is scheduled to commence in Summer 2022.

Current funding will be used to repair or replace about fifty damaged piles and to make repairs to the trestle or narrow stem of the pier. The project includes replacing all the decking on the trestle and will close the sizeable gaps which currently exist, facilitating better ADA access. Aging utilities and lamp posts will also be replaced as part of Stage 1.

Additional funding is required for other important parts of the full pier's rehabilitation. These include replacing the terminus (wide portion of the pier) decking, repairs to the boat landing, and repairing the restrooms and bait shack at the end.

The District anticipates 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.

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. In response, the Wastewater Treatment Plant Redundancy Project broke ground in April 2022 and is expected to be completed by early 2023. The project is projected to cost \$3 million. The District is obligated to participate in the project, and to date, the District's share will be 35% to be repaid over 20-years. Payment options include using revenue or reserve funds.

The District has an underground storage tank to provide diesel to marine vessels. It is required to replace its single-walled tank with a dual-walled tank by December 31, 2025. As costs have increased due to material shortages, inflation, and the impending deadline, the current estimate for replacement is \$596,000. Profits from diesel sales do not adequately recover costs to fund this project and other improvements. The District has secured a grant from the California State Lands Commission COVID-19 Mitigation funding to cover a portion of the project costs.

The District continues to make progress on the redevelopment of the Harford Pier Terminus, Pod 1, and the rehabilitation of the canopy, but are limited by funding and resources. The Harford Pier Site Plan is underway and will provide guidance for the distribution of space under the Canopy and a plan for future use and development for the pier's main areas. The Draft canopy Assessment and Repair Plan was completed in 2021. Using the initial findings, the District moved forward with the replacement of the roof in Spring 2022 and replaced damaged purlins as identified. The Pier Crew will continue to make repairs to the pier structure behind the former Olde Port Inn restaurant. After these initial repairs are made and a Coastal Development Permit has been issued, District staff can proceed with the rebuilding of the pier and buildings under the canopy.



Short-Term Factors Influencing Decisions (Cont.)

In addition to direct funding, labor is an additional limited resource which impacts the District's ability to complete necessary projects. To offset the increased workload to the Facilities Department during Avila and Harford Pier projects, the District has employed two contract workers for the duration of the Avila Pier project.

The District was able to successfully rehabilitate the former cold storage site and transition the fish market lease to the east side. The new fish market opened in Spring 2022 and will provide an additional source of District revenue. Other District buildings used by lessees are past their useful life and need substantial improvements. Currently, the District allows continued use of these buildings on a short-term basis until such improvements can be made. Without the funding for needed improvement, there could be potential revenue loss in lease income.

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).

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.



Budget Process

The District’s budget process is governed by Policy 3020, Budget Preparation. The Budget is prepared annually by the Harbor Director 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 Major Maintenance and Capital Project and Asset Purchase budget. The Commission also reviews the current year’s budget and forecast at this time.

The first draft of the Preliminary Budget and Major Maintenance and Capital Project budget is presented at a Harbor Commission April meeting. District staff receives direction from the Commission and presents the Preliminary Budget a second time 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 Commissioners’ meeting. The Commissioners 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 25, 2022	Pension Update
February 22, 2022	Mid-Year Review and Approve Budget Calendar
April 14, 2022	Preliminary Budget and Major Maintenance & Capital Project Workshop Policy and Procedure Update
May 24, 2022	Budget Presentation – Adoption of Preliminary Budget
June 28, 2022	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	April	May	June
Board of Commissioners		Pension Update	Midyear Review	Preliminary Budget/ Major Maintenance & Capital Project Workshop	Budget Presentation	Final Budget Review
		BOC Meeting 1/25/2022	BOC Meeting 2/22/22 Approve Budget Calendar	Update Policies and Procedures BOC Spec Meeting 4/14/2022	Adoption of Preliminary Budget BOC Meeting 5/24/22	Budget Adoption BOC Meeting 6/28/2022
Community		Zoom Audience Participation	Zoom Audience Participation	Audience Participation	Audience Participation	Audience Participation
Managers	Compare YTD projections with budget amounts	Prep Major Maintenance & Capital Project List	Prep Major Maintenance Capital Project List	Attend Workshop	Attend BOC meeting	Attend BOC meeting
Support Staff	Draft Department Budgets	Meet as a Group for MM-CP	Draft to present in March	MM-CP Backup	Budget Backup	Budget Backup
Accounting Department	Prepare YTD projections					
	Draft Budgeting	Pension/Budget Workshop	Prepare MM-CP Reports/ Presentation to BOC	Budget Entries	Budget Updates from BOC	Complete final draft for
	MM - CP Budget Templates	Draft Budgeting		Present to BOC	Prepare final draft for June	Present Final Budget Draft
	Meet with Departments to Review dept budget	Meet as a Group for MM-CP	Prepare Mid-Year Financials	MM-CP & Draft Budget	BOC Adoption of Preliminary Budget	GOAL - BOC Adoption of FINAL BUDGET



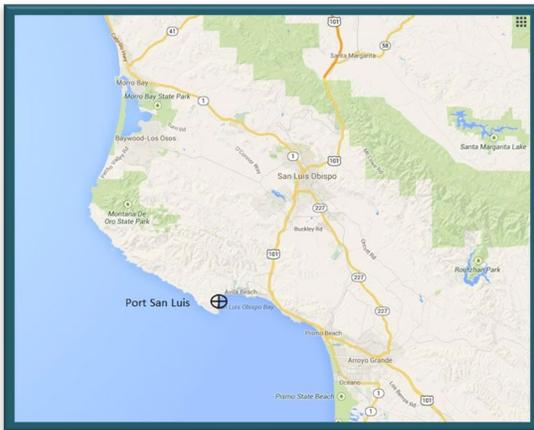
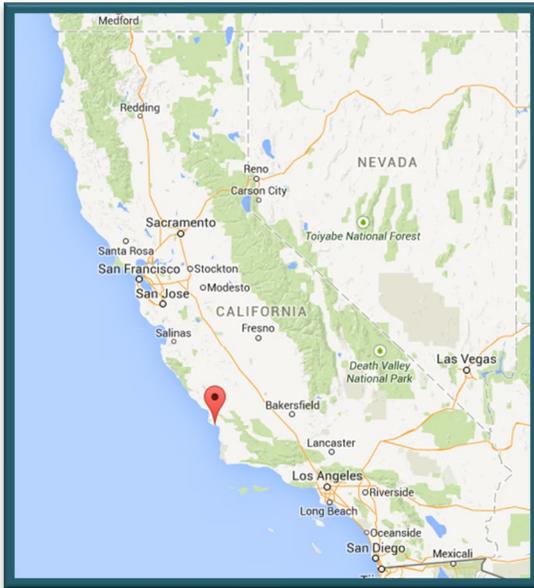
About Us





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	282,424	1,576
2010	269,954	1,627
2000	247,878	797
1990	217,162	Not avail.
1980	155,435	Not avail.

*Source: US Census Bureau





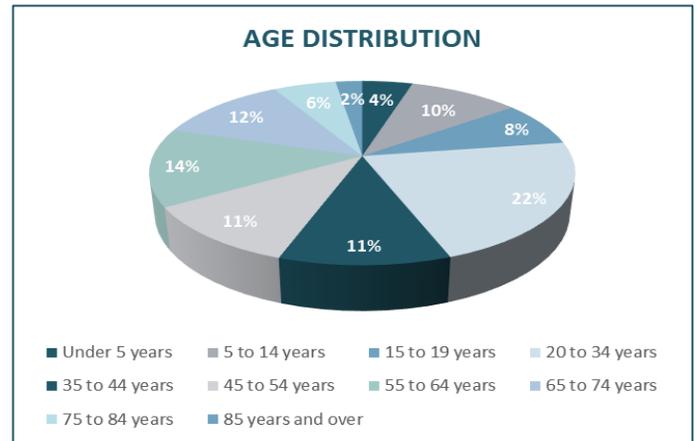
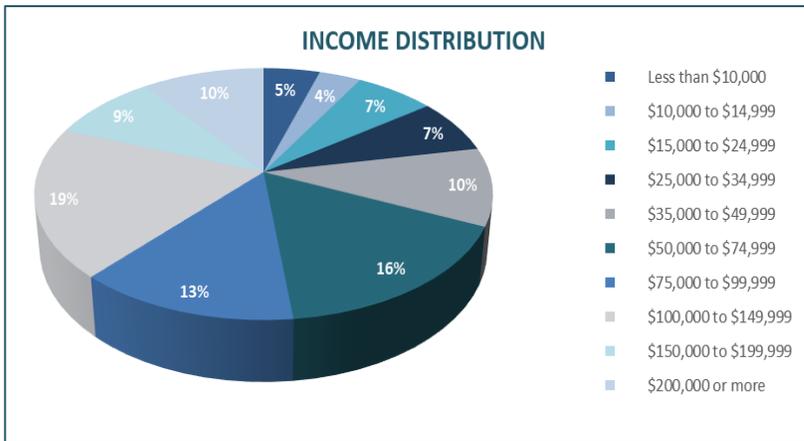
Where is Port San Luis? (Cont.)

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 280,721 as of January 1, 2022. This is a 0.4% increase from the January 1, 2021, estimates.

SLO County Population by City	
Arroyo Grande	18,294
Atascadero	30,480
Paso Robles	31,176
Grover Beach	12,707
Morro Bay	10,466
Pismo Beach	7,981
San Luis Obispo	47,653
Unincorporated	121,964
Total (Estimated)	280,721

*Source: California Department of Finance



The County's median household income was estimated at \$77,948. This is less than the estimated median income for the State of California of \$78,672.

The median value of owner-occupied housing is estimated at \$605,200. This is more than estimated for the State of California of \$538,500. The median monthly owner cost with a mortgage is estimated at \$2,398, slightly lower than the State of California estimated at \$2,422.

*Source: US Census Bureau
2020: ACS 5-Year Estimates Subject Tables



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%
2021	280,721	Not Avail.	Not Avail.	4.6%

*Source: San Luis Obispo County 2020-2021 Comprehensive Annual Financial Report

Principal Taxpayers (Fiscal Year 2020-2021)

Taxpayer	Industry	Assessed Value	% Of Total County Assessed Value
Pacific Gas & Electric Co.	Utility	\$1,773,686,832	2.85%
High Plains Ranch II LLC	Solar Ranch	802,327,215	1.29%
Phillips 66 Company	Oil Refinery	169,952,453	0.27%
Jamestown Premier	Commercial	151,906,879	0.24%
Southern California Gas Company	Utility	140,745,071	0.23%
E & J Gallo Winery/Vineyards	Winery	99,551,597	0.16%
CAP VIII – Mustang Village LLC	Apartments	97,029,544	0.16%
Firestone Walker LLC	Brewery	91,102,743	0.15%
Treasury Wine Estates Americas Co	Winery	88,181,856	0.14%
Sierra Vista Hospital	Hospital	83,300,472	0.13%
Total Top 10 Taxpayers		\$3,497,784,662	5.63%

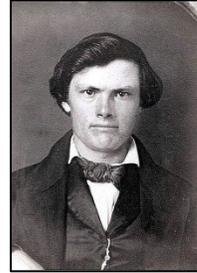
*Source: County of San Luis Obispo Property Tax "2020-2021 Property Tax Perspective"



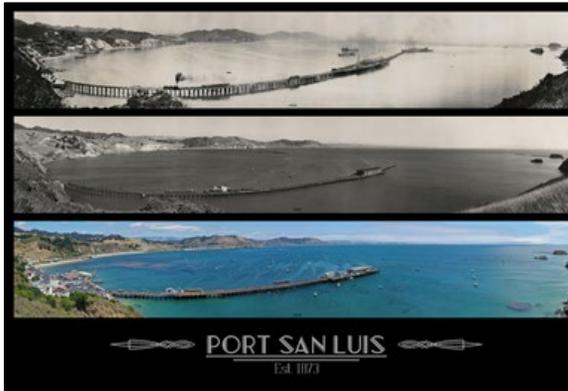
Our History

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.

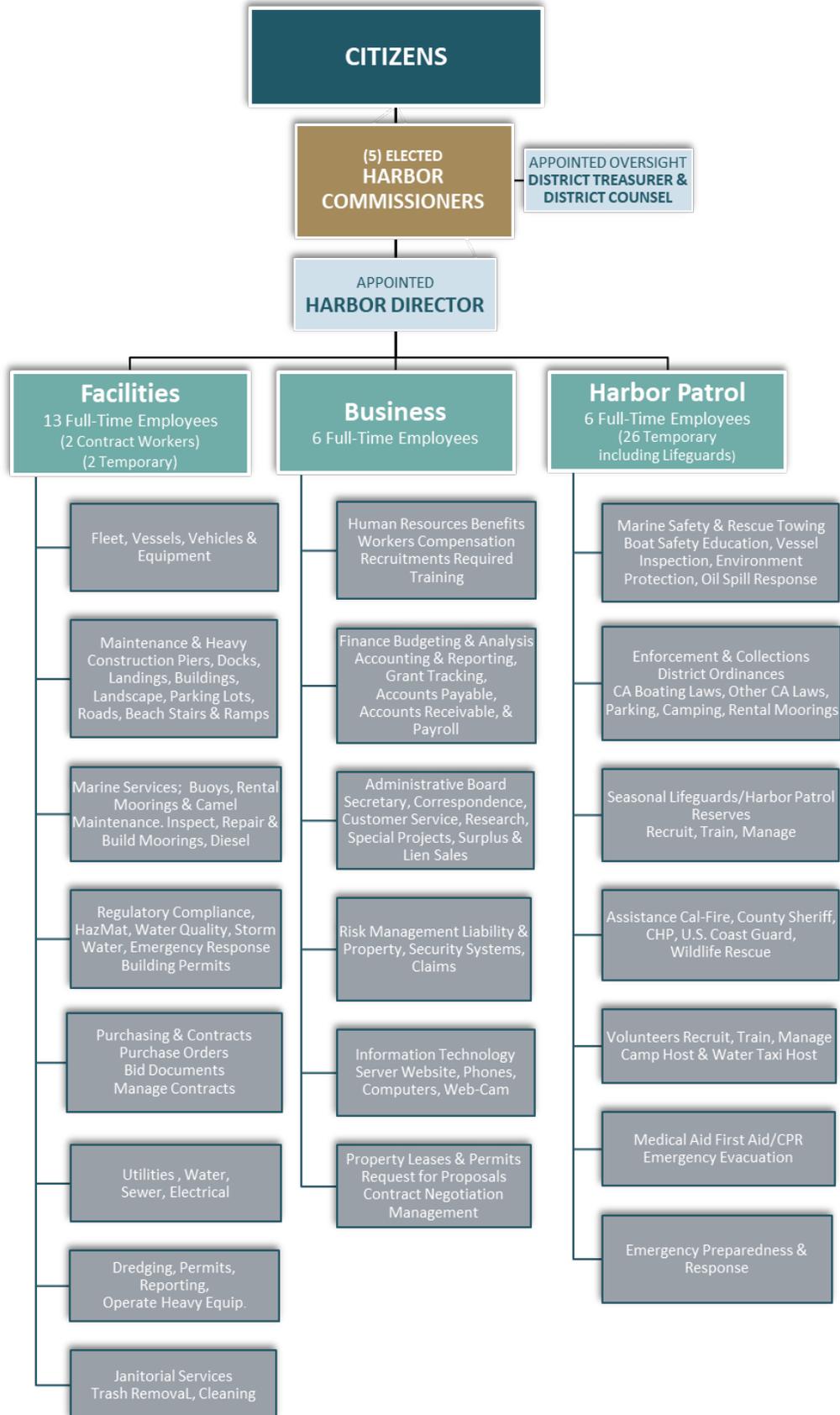
Development

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. The Grand Opening of Flying Flags Avila Beach – Port San Luis was held in November 2021 and features 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 continue to be improved and developed to include additional camping sites, a commercial space, and a swimming pool. While maintaining its essential functions in support of coastal dependent uses, the project also increases visitor access to the Port and the coast and provide revenue to further support District operations.





Organizational Chart





Staffing Authorization

	FY 2020/21	FY 2021/22	FY 2022/23
Administration			
Harbor Director*	1	1	1
Business Department			
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
Facilities Department			
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
Contract Workers**	-	-	2
Mooring Crew Lead Worker	1	1	1
Port Maintenance Worker Deckhand	1	1	1
Harbor Patrol Department			
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
Temporary Staffing			
Temporary Port Maintenance Worker	1	1	2
Lifeguards***	15	20	22
TOTAL STAFFING	46	51	56

* Title change from Harbor Manager in 2022/23.

** To offset the increased workload to the Facilities Department during Avila and Harford Pier projects, the District has employed two contract workers for the duration of the Avila Pier project.

*** Increase Lifeguard staffing due to increased beach visitors.



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 Director

- 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)
- Re-establish staff offsite trainings and conferences related to their position. (Opportunity)

Accomplishments

- Continued to improve upon Zoom meetings, ensuring meetings remained open to the public.
- Successfully conducted hiring recruitments for Harbor Director, Business Manager, Lifeguards, and Port Maintenance Worker positions.
- GFOA awards for the FY21 Budget and the FY20 Comprehensive Annual Financial Report.
- Replaced the District's Network Server.
- Replaced the District's outdated telephone system.
- Processed approximately 5,070 Camping Reservations and 898 Refunds.



Department Summary (Cont.)

Administration and Business Department

Department Goals

- 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, Accounting, and Project Management.
- Work with patrons on improving our mooring and boating services and increase the number of new patrons.

Budget Summary

	2020/21 Actual	2021/22 Projected	2022/23 Budget	% Change from Projections
Wages	\$516,110	\$700,000	\$655,000	-6.43%
Benefits & Payroll Taxes	\$395,736	\$423,120	\$418,500	-1.09%
Contract Labor	0	0	0	0

Operating Indicators

	2017/18	2018/19	2019/20	2020/21	2021/22
Recruitments opened	7	6	7	5	6
Lien sales conducted	1	0	1	0	0
RFPs released	3	3	3	4	2
Special event permits processed	59	50	23	7	28
Leases managed (as of June 30 th)	13	13	12	10	10
Licenses managed (as of June 30 th)	11	9	12	6	6
Claims filed against the District	2	1	2	2	1
Mooring patrons	148	161	162	167	172
Skiff storage patrons	50	55	57	61	60
*Boat storage patrons	49	50	0	0	17
Gear storage patrons	15	15	13	13	18
Grants received	1	2	1	3	3
Amount of grants received	\$8,000	\$8,044	\$12,000	\$29,712	\$30,000

* Boat Storage partial opening January 2022.



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 two temporary employees. 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, completion of boat storage, and establishing power to Harbor Use Areas on Harbor Terrace continue to be a challenge. (Challenge)
- Material shortages, cost increases, and delays in consultant and contractor work continue to be a factor. (Challenge)
- Delay in the Avila Pier Project caused by additional requirements from the grantors prior to release of funds. (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)
- Continue to strive for preventative maintenance rather than reactive maintenance. (Trend)
- Facilities staff and resources will be more available to focus on other projects as District use areas become available on Harbor Terrace. (Opportunity)
- Continue to seek additional funding and further enhance the Avila Pier Rehabilitation project. (Opportunity)
- Prioritization of projects to implement utilizing the \$1.2 million in COVID relief funding. (Opportunity)
- Hiring of (2) contract workers will allow continued work of both Harford and Avila Piers. (Opportunity)
- Plan and seek grant funding for the re-development of Pod 1 on Harford Pier. (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 or donations for Avila Pier utilities and lights, LCM Repower, COVID relief, UTV, camels, and Mutt-Mitts.
- Grand Opening of Flying Flags Avila Beach – Port San Luis. Facilities staff were effective in helping the campground get opened and provided guidance to ensure it was built adequately. Facilities staff worked hard and efficiently to relocate maintenance yard materials and gear storage back on site.
- Repair plans and the Coastal Development Permit for the Avila Pier Rehabilitation were attained.
- Elsie M (LCM) was successfully repowered with assistance of an APCD grant.
- Facilities staff converted the loft area in the Maintenance Shop into a new Harbor Patrol Ready Room. The conversion will allow more room for desk space, views of the port, and a changing room which is necessary with both genders now represented on the Harbor Patrol.
- Improvements continue to be made on the Harbor Terrace District Use lots. Boat storage has partially opened. Gear storage and the District yard are successfully in use.
- Repairs and modifications were made to the Harford Pier Canopy in the initial stages of redevelopment:
 - The new fish market, Harford Seafood Company, was opened. Facilities staff repaired damage and rehabilitated the lease space and eastern canopy warehouse exterior prior to occupancy. District staff modified utilities and entrances to enable its opening.
 - The Pier Crew continued to rebuild the area behind Olde Port Inn.
 - The reroofing of the canopy was put out to bid and undertaken. Damaged underlayment and purlins were replaced by District staff and the contractor.
- A generator was installed to provide backup power to Lift Station #2 and Coastal Gateway which will help avoid potential sewage spills, allow continued operation of the restrooms, and allow Coastal Gateway to serve as a nuclear emergency assembly location. Both generators were largely funded with Diablo Canyon Nuclear Power Plant (NPP) grants.
- Facilities staff worked with US Army Corps of Engineers and Connolly Pacific in planning and preparing for the breakwater project. The Mooring Crew successfully relocated moorings out of the project area.
- 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.
- Other projects the Facilities Department has undertaken include replacement of the Trailer Boat Dock gas dispenser, Revetment and Jetty environment assessment and CEQA determination, Harford Pier survey, and manhole maintenance.
- The Facilities Department was able to purchase a new Mooring Crew skiff, a used air compressor for pile driving, and a knuckleboom truck.





Department Summary (Cont.)

Facilities Department

Department Goals

- Complete improvements to Harbor Terrace District Use Areas.
- Continue pursuing grants, primarily for Revetment/Jetty repairs, UST replacement, and energy efficiency.
- Continue rebuilding Harford Pier Terminus and making repairs to canopy. Apply for Coastal Development Permit for redevelopment.
- Continue rehabilitation of Avila Pier. Further plan for improvements and secure funding for beyond Stage 1.
- Repair and improve Live Fish Storage building and other District buildings.
- Complete installation of backup generator for Main Office.
- Improve Coastal Gateway building equipment and systems.
- Solicit bids and install new dock for Trailer Boat Launch.
- Secure funding and designs for Avila Pier Landing repair and improvements.
- Seek initial planning, design, and grant opportunities for electric vehicle solar-powered charging stations.
- Continue to assist with breakwater project.
- Update equipment and facilities to maximize capacities, reduce costs, and increase efficiency.
- Continue renewal of Operations and Maintenance Permits with U.S. Army Corps of Engineers and Regional Water Quality Control Board.
- Put UST replacement out to bid and replace single-walled tank to bring District into compliance prior to December 31, 2025.

Budget Summary

	2020/21 Actual	2021/22 Projected	2022/23 Budget	% Change from Projections
Wages	\$868,949	\$1,003,600	\$1,117,707	11.37%
Benefits & Payroll Taxes	\$307,884	\$530,500	\$590,400	11.29%
Contract Labor	0	\$5,000	\$15,000	200%

Operating Indicators

	2017/18	2018/19	2019/20	2020/21	2021/22
Dredge hours	535	439	600	388	443 est.
Boats fueled	340	320	272	309	275 est.
Invitations to Bid released	6	5	4	3	4
Major maintenance projects completed	6	9	12	6	7
Amount of major maintenance completed	\$138,991	\$345,300	\$304,104	\$255,415	\$420,159
Capital projects completed	12	9	6	11	10
Amount of capital projects completed	\$505,924	\$527,700	\$284,275	\$1,310,550	\$1,848,256
Grants received	2	2	3	6	5
Amount of grants received	\$116,600	\$30,000	\$125,807	\$254,788	\$1,184,000



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

- Continuously changing COVID-19 guidelines, (Trend & Challenge)
- Decreased availability of replacement parts for equipment, (Challenge)
- Loss of critical overnight security provider due to COVID-19 related economic stress, (Challenge)
- Deliver on full complement of services while training two new officers, (Challenge)

Accomplishments

- Completed required training of, and swore in, two new Harbor Patrol Officers bringing the department up to its full complement.
- Continued aggressively applying for grants to upgrade/replace department equipment and facilities.
- Increased number of vehicle, vessel, and foot patrols to maximize coverage of primary response area.
- Successfully navigated replacement of the District's long standing overnight security provider after extremely short notice of the inability to deliver critical services by the provider.
- Collaborated with new lessee, Flying Flags Avila Beach-Port San Luis, on providing law enforcement presence without losing coverage of other areas within the District.

Department Goals

- Continue expanding the District's security camera system as a deterrent for and vehicle of recourse for criminal activity.
- Complete Ready Room/ Emergency Operations Center upgrades.
- Continue to maintain a competent fleet of Harbor Patrol assets to maximize public safety presence and aquatic response.



Department Summary (Cont.)

Harbor Patrol Department

Budget Summary

	2020/21 Actual	2021/22 Projected	2022/23 Budget	% Change from Projections
Wages	\$567,124	\$688,000	\$725,000	5.38%
Benefits & Payroll Taxes	\$199,004	\$267,400	\$300,964	12.55%
Contract Labor	\$101,339	\$143,109	\$185,000	29.27%

Harbor Patrol Operating Indicators

Fiscal Year	2017/18	2018/19	2019/20	2020/21	2021/22
Agency to agency assistance	161	168	147	216	187
Wildlife rescues	32	30	84	92	65
Parking citations	339	256	398	241	314
Water taxi passengers	5,731	4869	2792	4264	3,148
Avila parking lot spaces sold	70,174	81,162	47,406	71,197	75,000 est.
RV camping nights sold	13,827	13,681	8,482	8,794	10,200 est.
Grants received	2	1	1	2	3
Amount of grants received	\$15,864	10,000	\$10,000	\$246,000	\$22,034
Marine Rescues	New Stats 2020/21	New Stats 2020/21	New Stats 2020/21	88	70
Medical aids	New Stats 2020/21	New Stats 2020/21	New Stats 2020/21	47	51
Contacts for beach fire compliance	New Stats 2020/21	New Stats 2020/21	New Stats 2020/21	142	47
Contacts for dog law compliance	New Stats 2020/21	New Stats 2020/21	New Stats 2020/21	361	149
Contacts for alcohol compliance	New Stats 2020/21	New Stats 2020/21	New Stats 2020/21	78	43

Lifeguard Operating Indicators

Calendar Year	2017	2018	2019	2020	2021
Rescues	7	12	19	11	4
Medical aids	78	75	54	60	70
Contacts for beach fire compliance	3	1	0	10	3
Contacts for dog law compliance	928	794	942	2,002	1,530
Contacts for alcohol compliance	735	785	759	1,070	3,454



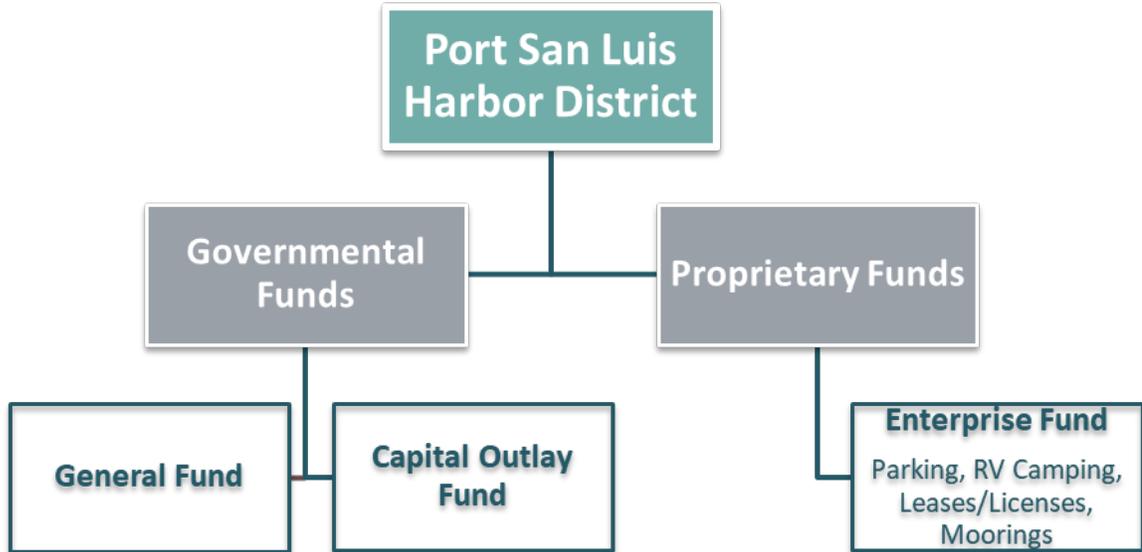


Consolidated Budget





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



Consolidated Financial Schedule

Port San Luis Harbor District Budget Summary by Fund For the Fiscal Year Ending June 30, 2023				
	General Fund	Capital Outlay Fund	Enterprise Fund	Total Budget
Revenues				
Charges for Services	\$ -	\$ -	\$ 610,600	\$ 610,600
Mooring Fees	-	-	179,800	179,800
Lease and License	-	-	1,751,000	1,751,000
Diesel Sales	-	-	25,000	25,000
Property Taxes	4,129,070	-	-	4,129,070
Interest	12,000	-	18,000	30,000
Other Financing Sources	191,588	-	-	191,588
Other Non-Operating Revenue	-	-	6,000	6,000
Grant Funding	-	2,066,647	561,092	2,627,739
Fund Transfer	(1,036,953)	1,036,953	-	-
Total Revenues	\$ 3,295,705	\$ 3,103,600	\$ 3,151,492	\$ 9,550,797
Expenditures by Category				
Salaries, Wages, & Benefits	\$ 3,081,624	\$ -	\$ 1,102,310	\$ 4,183,934
Supplies	91,159	-	32,541	123,700
Operations & Maintenance	195,394	-	102,606	298,000
Utilities	336,329	-	186,271	522,600
General & Administrative	797,864	-	446,536	1,244,400
Major Maintenance	-	261,200	175,800	437,000
Capital Projects	-	2,842,400	875,700	3,718,100
Total Expenditures by Category	\$ 4,502,369	\$ 3,103,600	\$ 2,921,765	\$ 10,527,734
Revenues less Expenditures	\$ (1,206,664)	\$ 0	\$ 229,727	\$ (976,937)
Specified Reserve Usage	513,600	-	167,800	681,400
Specified Reserve Funding	-	-	-	-
Increase/(Decrease) in Operating Reserves	\$ (693,064)	\$ 0	\$ 397,527	\$ (295,537)
Estimated Beginning Fund Balance as of July 1, 2022	\$ 944,958	\$ (150,000)	\$ 3,258,342	\$ 4,053,300
Estimated Ending Fund Balance as of June 30, 2023	\$ (261,706)	\$ (150,000)	\$ 3,488,069	\$ 3,076,363
Percentage Change in Fund Balance	-127.7%	0.0%	7.1%	-24.1%



Changes in Fund Balance

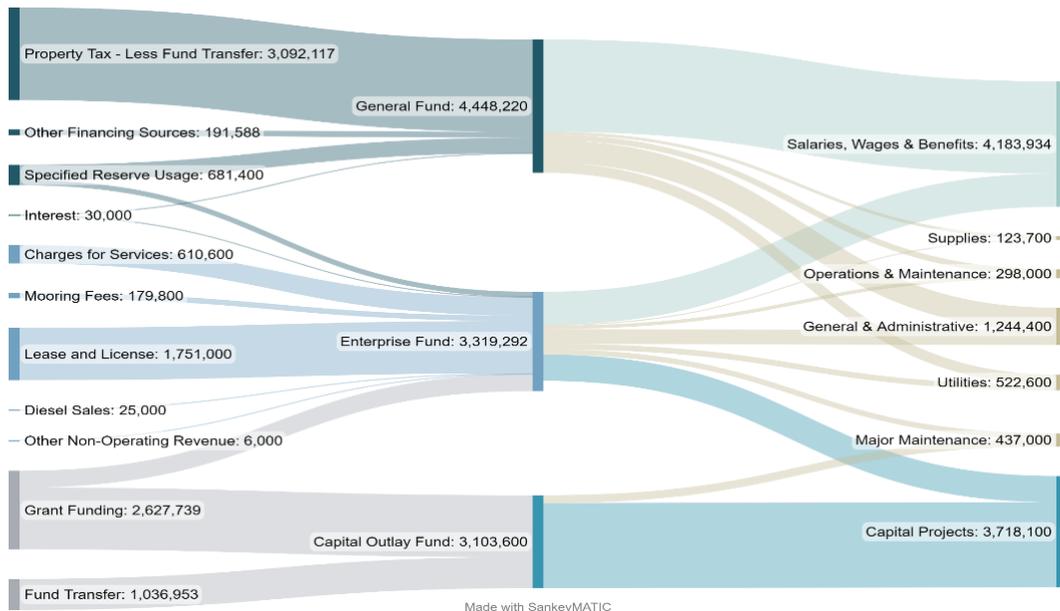
The General Fund Balance continues to be depleted by approximately \$1,152,514, and the Enterprise fund balance is budgeted to increase by \$175,577. This is due to increased demands on public facilities, such as public safety and maintenance of public areas including District piers, restrooms, and beaches. 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 148.6%. 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 \$4,129,070 in 2022/23. During the same period, salaries and benefits have increased from \$1,795,500 in 2009/10 versus expected wages of \$3,081,624 in 2022/23, which is a 71.63% increase over the last thirteen 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 increase by 5.4%. Enterprise Fund operating revenues in 2009/10 were \$1,327,900 versus \$ 2,566,400 expected in 2022/23. During the same period, salaries and benefits have increased from \$754,500 in 2009/10 versus expected wages of \$1,102,310 in 2022/23. The increase in revenues over aggregate operating and improvement cost is leading to an accumulation of Fund Balance in the Enterprise Fund.

A cash transfer from the Enterprise Fund to the General Fund was required in 2022/23.

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, 2023
Draft Reserve Funding & Use**

Reserve Description	Consolidated Budget				Notes
	2021/22 Projected Ending Balance	Reserve Funding	2022/23 Budgeted Reserve Use	Ending Balance	
Avila Pier	\$ 245,000	\$ -	\$ (245,000)	\$ -	Avila Pier Rehabilitation Grant Funds: Friends of Avila Pier
Building Improvement	35,000	-	(10,000)	25,000	District building maintenance
Coastal Gateway	17,400	-	(17,400)	0	Coastal Gateway HVAC Replacement
Computer	15,300	-	-	15,300	
Crane	7,900	-	-	7,900	
Commissioner Discretionary Funds	2,210	-	-	2,210	
Dredge	14,920	-	(14,000)	920	Annual maintenance on the District's dredge pump
Election	45,000	-	(45,000)	-	County Election Cost
Equipment	1,112	-	-	1,112	
Facilities	518,957	-	(200,000)	318,957	Harford Pier Redevelopment \$100,000, Underground Storage Tank \$100,000
Harbor Terrace	57,744	-	-	57,744	
Harford Pier	-	-	-	-	
Harbor Patrol Vessel Replacement	154,000	-	(25,000)	129,000	
Hoist	58,700	-	(18,000)	40,700	Repairs and maintenance to Trailer Boat Hoist
LCM Maintenance Fund	285,650	-	(32,000)	253,650	Maintenance to District's mooring boat (LCM)
Other Post Employment Benefits	69,000	-	-	69,000	
Safety Equipment	12,000	-	-	12,000	
Proposed - Sewer Utilities	-	-	-	-	
Utility Replacement	68,300	-	-	68,300	
Vehicle Replacement	-	-	-	-	
Water Tank	26,536	-	(20,000)	6,536	Repairs and improvements to existing Water Tank
Sewer Treatment Plant	55,000	-	(55,000)	-	District's 35% Share of ABCSD capital improvements
Total Specified Reserves	\$ 1,689,729	\$ -	\$ (681,400)	\$ 1,008,329	

Unassigned Fund Balance (Operating Reserve) **\$ 2,363,572** **-** **(295,537)** **2,068,035**

Notes:

Per District policy, at least \$1.3M in operating reserves is required for cash flow purposes.

2022/23 Projections include reserve funding equal to the projected increase/decrease in reserves for the fiscal year. This schedule assumes this will go into the operating reserve though the ultimate decision lies with the Harbor Commission.



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		
	2020/21 Actual	2021/22 Projected	2022/23 Budget	2020/21 Actual	2021/22 Projected	2022/23 Budget	2020/21 Actual	2021/22 Projected	2022/23 Budget	2020/21 Actual	2021/22 Projected	2022/23 Budget
Revenues												
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 480,030	\$ 603,700	\$ 610,600	\$ 480,030	\$ 603,700	\$ 610,600
Mooring Fees	-	-	-	-	-	-	154,687	149,100	179,800	154,687	149,100	179,800
Lease and License	-	-	-	-	-	-	1,277,545	1,553,100	1,751,000	1,277,545	1,553,100	1,751,000
Diesel Sales	-	-	-	-	-	-	24,076	24,700	25,000	24,076	24,700	25,000
Property Taxes	3,928,658	3,915,460	4,129,070	-	-	-	-	-	-	3,928,658	3,915,460	4,129,070
Interest	16,126	12,000	12,000	-	-	-	24,190	18,000	18,000	40,316	30,000	30,000
Other Financing Sources	383,176	-	191,588	-	-	-	-	-	-	383,176	-	191,588
Other Non-Operating Revenue	(15,587)	(92,530)	-	-	-	-	92,102	36,000	6,000	76,514	(56,530)	6,000
Grant Funding	-	-	-	393,559	843,000	2,066,647	34,000	341,000	561,092	427,559	1,184,000	2,627,739
Fund Transfer	-	(838,429)	(1,036,953)	-	838,429	1,036,953	-	-	-	-	-	-
Total Revenues	4,312,373	2,996,501	3,295,705	393,559	1,681,429	3,103,600	2,086,629	2,725,600	3,151,492	6,792,561	7,403,530	9,550,797
Expenditures by Category												
Salaries, Wages, & Benefits	2,632,100	2,885,204	3,081,624	-	-	-	1,002,079	1,043,596	1,102,310	3,634,179	3,928,800	4,183,934
Supplies	90,545	83,653	91,159	-	-	-	23,838	21,747	32,541	114,383	105,400	123,700
Operations & Maintenance	311,526	168,403	195,394	-	-	-	106,165	81,697	102,606	417,691	250,100	298,000
Utilities	279,463	344,362	336,329	-	-	-	153,400	184,339	186,271	432,863	528,701	522,600
General & Administrative	795,729	535,382	797,864	-	-	-	287,765	364,568	446,536	1,083,495	899,950	1,244,400
Major Maintenance	-	-	-	121,947	176,025	261,200	133,468	244,134	175,800	255,415	420,159	437,000
Capital Projects	-	-	-	708,949	1,505,404	2,842,400	601,601	342,852	875,700	1,310,550	1,848,256	3,718,100
Total Expenditures by Category	4,109,362	4,017,004	4,502,369	830,896	1,681,429	3,103,600	2,308,317	2,282,934	2,921,765	7,248,576	7,981,366	10,527,734
Increase (Decrease)	203,011	(1,020,503)	(1,206,664)	(437,338)	0	0	(221,688)	442,666	229,727	(456,015)	(577,837)	(976,937)
Specified Reserve Usage	-	251,175	513,600	-	-	-	-	130,984	167,800	-	382,159	681,400
Specified Reserve Funding	(40,484)	(245,000)	-	-	-	-	-	(37,275)	-	(40,484)	(282,275)	-
Funding/(funded by) Operating Reserve	\$ 162,527	\$(1,014,328)	\$ (693,064)	\$ (437,338)	\$ 0	\$ 0	\$ (221,688)	\$ 536,375	\$ 397,527	\$ (496,499)	\$ (477,953)	\$ (295,537)



District Revenue

The District generates a majority of its revenue through property taxes. For the 2022/23 fiscal year, property taxes are budgeted to bring in \$4,129,070. This amount is based on estimates received from the County of San Luis Obispo and includes a projected 5.46% increase in base property taxes.

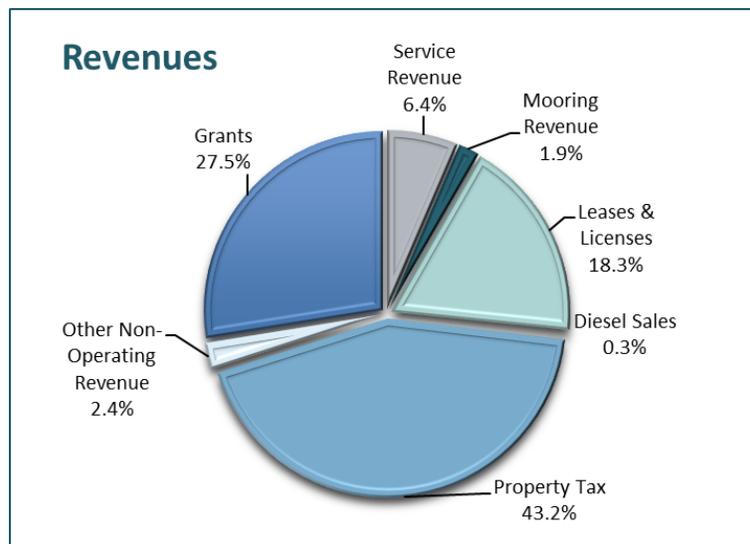
Lease, license, and RV camping revenue are the second largest revenue source. This amount is calculated based on current lease agreements and trends. On July 1, 2022, fees will be increased for RV camping, moorings, equipment, storage, license fees, and permits. These factors, along with 2021/22 actuals, were used for conservative budgeting of revenues. The District continues to experience an increase in revenue in comparison to fiscal year 2020/21 as the local economy continues to recover from the COVID-19 pandemic. Additionally, with the opening of stage one of Flying Flags Avila Beach at Port San Luis in 2021/22, along with the approval by the Coastal Commission to continue operating two additional camp locations through December 2022, the 2022/23 budget assumes an increase to RV camping revenues.

Service revenue, including parking, citations, and administrative revenues, is budgeted to be \$610,600, a increase of 1.1% from prior 2021/22 fiscal year projections. The District has budgeted to receive \$179,800 in Mooring revenue in 2022/23. This amount is an increase of 20.6% from 2021/22 projections.

Port San Luis has its own diesel facility and offers fuel to boaters. This service is budgeted to bring in \$25,000 in revenue for the 2022/23 fiscal year. This is an increase from \$24,700 projected in 2021/22 or 1.21%. The District continues to experience high fuel cost, therefore, decreasing the net income from the facility.

Grant revenue is budgeted to bring in \$2,627,739 in 2022/23. These funds are to be used towards abandoned vessel removal, lighthouse road maintenance, parking lot maintenance, emergency operations center, underground storage container, Harbor Patrol truck and Avila Pier landing and rehabilitation. 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.

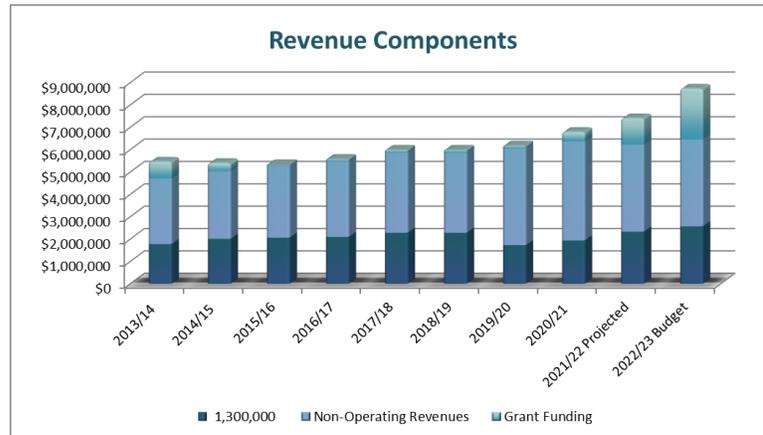
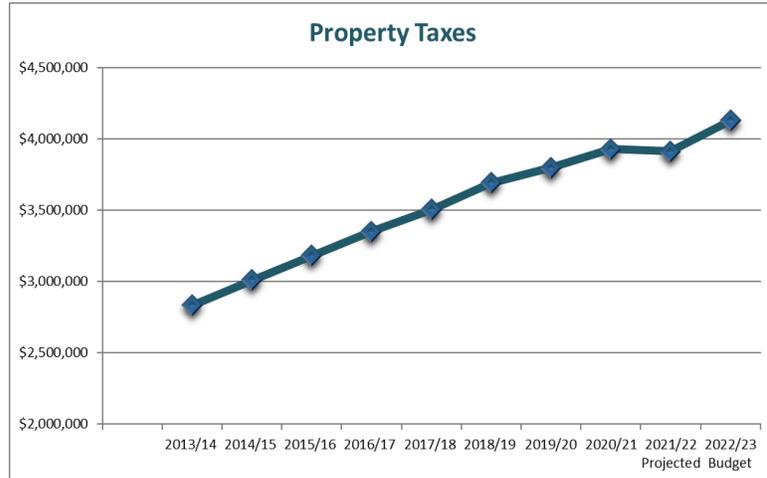
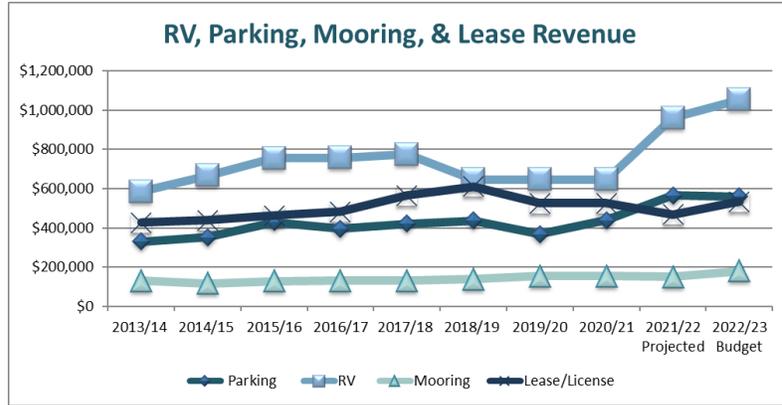
The chart below shows each of the major revenue sources in relation to the total revenue generated by the District for the fiscal year.





Recent Revenue Trends

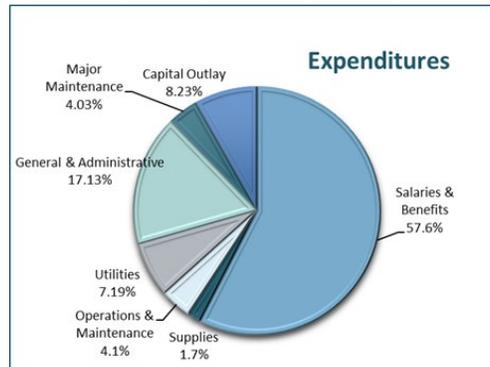
The charts below detail the latest trends in a few of The District's revenue sources.





District Expenditures

Expenditures for the 2022/23 budget are budgeted to be \$7,263,595 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 \$4,183,934. The budget includes estimated annual cost of living adjustments, anticipated renewal of memoranda of understandings between Harbor Patrol and the District and bargaining unit, hiring of two contract workers for Avila Pier Rehabilitation, and assumes the District is at a full staffing level. Additionally, a new line item for a proposed Pension 115 Trust in the amount of \$60,000 is included for consideration.

Supplies are budgeted at \$123,700. No percentage increase is expected compared to the 2021/22 projections. Supplies associated with COVID-19 pandemic are no longer required lessening our expense in 2022/23. Included in the supply category is 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 \$298,000, an 11.8% increase from 2021/22 projections. Operations and Maintenance expenditures include fuel, building and vehicle maintenance, signage, and beach maintenance, among other things. High fuel cost is factored into the overall cost of purchasing and District use of fuel.

Utilities are budgeted to be \$522,600, a 4.6% decrease from 2021/22 projections. Telephone expense increased significantly in 2021/22. The District staff is communicating with AT&T to negotiate discontinuing the District's contract. Additionally, the District had a one-time expense to install twelve new water meters for the Harbor Terrace project.

General and Administrative expenditures are budgeted to be \$1,244,400. Included in the 2022/23 budget is \$150,000 for election costs, \$30,000 for travel/meals/lodging, legal fees, Treasurer fees, tax collection fees, and additional line items. The District Property/Liability Insurance rates are expected to increase by 10.93%.

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.

Major Maintenance expenditures are budgeted to be \$387,000 and Capital Project Outlay expenditures \$1,140,361. A total of \$2,627,739 in grant funding is budgeted this 2022/23 fiscal year.

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

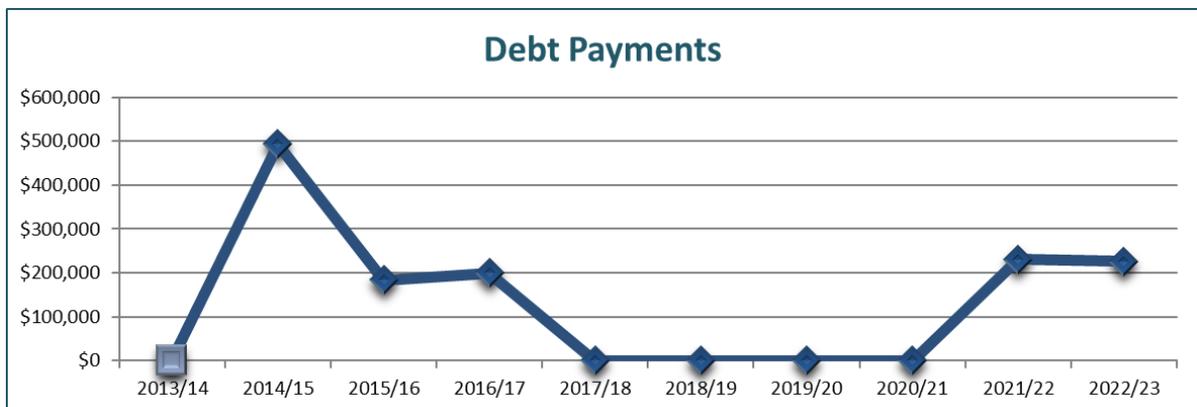


Debt

As of June 30, 2022, the District's current debt obligation is \$230,000 excluding PERS and OPEB obligations identified on page 8, Legislative Factors. In March 2022, the Board of Commissioners approved an asset purchase of a new boom truck. District staff worked with California Special Districts Association (CSDA) and Municipal Finance Corporation (MFC) to structure a cost-effective financing for the boom truck acquisition, which the Board of Commissioners approved at the May 24, 2022, Board meeting.

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 10, the obligation to fund 35% related capital improvements to the Avila Beach Community Service District wastewater treatment plant. This project began in 2021/22.

The chart below shows the District's historical debt payments as well as the budgeted payments for the 2022/23 fiscal year.





Consolidated Budget Summary

	Last Year 2020/21		Current Year 2021/22		2022/23		% Change from 2021/22 Projections
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget	
REVENUES							
Service Revenue <i>(Avila Parking, Location Fees, Citations)</i>	\$ 530,700	\$ 480,030	\$ 552,700	\$ 603,700	\$ 610,600	\$ 610,600	1.1%
Mooring Revenue <i>(Moorage Fees, Equipment Sales, Skiff Space) (Exclusive of Labor and O&M)</i>	164,900	154,687	165,900	149,100	179,800	179,800	20.6%
Leases & Licenses <i>(Leases, Licenses, RVs, Utility Reimbursement)</i>	1,352,800	1,277,545	1,457,600	1,553,100	1,751,000	1,751,000	12.7%
Diesel Sales <i>(Exclusive of Labor, O&M, and Permits)</i>	24,700	24,076	24,700	24,700	25,000	25,000	1.2%
Total Operating Revenue	2,073,100	1,936,338	2,200,900	2,330,600	2,566,400	2,566,400	10.1%
Non-Operating Revenue/(Expenditure) <i>(Property Tax, Interest, Grant Income)</i>	4,201,947	4,428,665	3,960,750	3,888,930	4,356,658	4,356,658	12.0%
TOTAL REVENUES	\$ 6,275,047	\$ 6,365,003	\$ 6,161,650	\$ 6,219,530	\$ 6,923,058	\$ 6,923,058	11.3%

	Last Year 2020/21		Current Year 2021/22		2022/23		% Change from 2021/22 Projections
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget	
EXPENDITURES							
Salaries/Wages/Benefits <i>Budget Contingency</i>	\$ 3,706,200	\$ 3,634,179	\$ 3,943,800	\$ 3,928,800	\$ 4,168,934 15,000	\$ 4,168,934 15,000	6.1%
Supplies <i>Budget Contingency</i>	126,300	114,383	126,700	105,400	105,400 18,300	105,400 18,300	0.0%
Operations & Maintenance <i>Budget Contingency</i>	279,571	417,691	279,750	250,100	279,700 18,300	279,700 18,300	11.8%
Utilities <i>Budget Contingency</i>	524,600	432,863	507,800	528,701	504,300 18,300	504,300 18,300	-4.6%
General & Administrative <i>Budget Contingency</i>	977,286	1,083,495	990,150	899,950	1,141,900	1,141,900	26.9%
<i>Less: Prior year reserve use</i>	120,500	-	120,500	-	102,500	102,500	100.0%
<i>Less: Prior year reserve use</i>	-	-	-	-	(45,000)	(45,000)	-100.0%
OPERATING EXPENDITURES	\$ 5,734,457	\$ 5,682,610	\$ 5,968,700	\$ 5,712,951	\$ 6,327,634	\$ 6,327,634	10.8%

NET INCOME BEFORE MAJOR MAINTENANCE & CAPITAL PROJECTS	\$ 540,590	\$ 682,392	\$ 192,950	\$ 506,579	\$ 595,424	\$ 595,424	17.5%
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Major Maintenance Expense	396,200	255,415	650,500	420,159	437,000	437,000	4.0%
<i>Less: Grants</i>	(204,171)	(69,001)	(140,000)	(115,000)	(50,000)	(50,000)	-56.5%
<i>Prior year reserve use</i>	(144,500)	-	(273,500)	(107,159)	(94,000)	(94,000)	-12.3%
Capital Project Outlay	4,508,300	1,310,550	4,321,718	1,848,256	3,718,100	3,718,100	101.2%
<i>Less: Grants</i>	(3,081,000)	(358,558)	(3,408,856)	(1,069,000)	(2,224,100)	(2,577,739)	141.1%
<i>Prior year reserve use</i>	(476,852)	-	(457,159)	(275,000)	(542,400)	(542,400)	97.2%
MAJOR MAINTENANCE AND CAPITAL PROJECTS	\$ 997,977	\$ 1,138,407	\$ 692,703	\$ 702,256	\$ 1,244,600	\$ 890,961	26.9%

REVENUES less EXPENDITURES	\$ (457,387)	\$ (456,015)	\$ (499,753)	\$ (195,678)	\$ (649,176)	\$ (295,537)	51.0%
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Reserve Set Aside	\$ -	\$ (40,484)	\$ -	\$ (282,275)	\$ -	\$ -	100.0%
Budget Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Increase/(Decrease) in operating reserves	\$ (457,387)	\$ (496,499)	\$ (499,753)	\$ (477,953)	\$ (649,176)	\$ (295,537)	-38.2%



Consolidated Budget Detail

	Last Year 2020/21		Current Year 2021/22		2022/23	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Service Revenue						
Administration	\$ 20,000	\$ 8,828	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Branded Merchandise	1,700	1,462	1,700	1,700	2,000	2,000
Branded Merchandise COGS	(1,000)	(1,988)	(1,000)	(1,000)	(1,400)	(1,400)
Citations	30,000	19,443	30,000	20,000	30,000	30,000
Facilities Labor & Equipment	5,000	6,827	5,000	3,000	5,000	5,000
Avila Parking	470,000	437,292	400,000	510,000	510,000	510,000
Harbor Patrol & Lifeguards	5,000	6,275	5,000	5,000	5,000	50,000
Harford Landing/ Harford Pier Parking	-	1,891	102,000	55,000	50,000	5,000
Budget Transfer	-	-	-	-	-	-
Service Revenue	\$ 530,700	\$ 480,030	\$ 552,700	\$ 603,700	\$ 610,600	\$ 610,600

	Last Year 2020/21		Current Year 2021/22		2022/23	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Mooring Revenue						
Anchorage Fees	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,000	\$ 1,400	\$ 1,400
Work Dock Rental Fee	1,100	75	1,300	1,000	1,400	1,400
Live-Aboard Fee	-	-	-	1,000	-	-
Equipment Rental- Moorings	27,500	25,478	27,500	27,500	29,000	29,000
Mooring Operations	127,600	124,468	129,000	110,000	135,000	135,000
Fisherman's Discount	(14,500)	(9,803)	(14,500)	(11,000)	(10,000)	(10,000)
Mooring Equipment Sales	50,600	48,029	51,000	45,000	54,000	54,000
Mooring Equipment COGS	(28,700)	(34,859)	(29,700)	(25,400)	(31,000)	(31,000)
Mooring Revenue	\$ 164,900	\$ 154,687	\$ 165,900	\$ 149,100	\$ 179,800	\$ 179,800



Consolidated Budget Detail (Cont.)

	Last Year 2020/21		Current Year 2021/22		2022/23	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Leases & License Revenue						
Commissions- Laundry	\$ 4,000	\$ 3,567	\$ 4,000	\$ 4,000	\$ 4,200	\$ 4,200
Coastal Gateway Room Rental	3,000	721	3,000	3,000	3,200	3,200
Coin Showers	21,000	20,694	21,000	21,000	22,000	22,000
Harford Land Area- Leases	180,200	254,532	197,000	197,000	222,000	222,000
Piers-Leases	244,300	223,844	235,900	235,900	260,000	260,000
Piers- Licenses	31,900	25,308	15,000	15,000	27,000	27,000
Beaches-Leases	10,000	12,463	10,400	10,400	11,000	11,000
Beaches- Licenses	10,800	8,810	9,700	9,700	14,000	14,000
Boat & Gear Storage	50,000	15,864	13,000	13,000	36,000	36,000
Boat Washdown	2,600	2,613	2,600	2,600	2,600	2,600
Coin Hoist- Harford Pier	4,500	5,150	4,500	4,500	4,500	4,500
Harbor Terrace RV Resort	250,000	-	250,000	260,000	400,000	400,000
RVs- Babe Lane	-	-	-	-	-	-
RVs- Other than Babe Lane	500,000	645,111	650,000	700,000	653,000	653,000
Utilities Reimbursement	40,000	56,675	40,000	75,000	90,000	90,000
Miscellaneous Operating Income	500	2,194	1,500	2,000	1,500	1,500
Leases & License Revenue	\$ 1,352,800	\$ 1,277,545	\$ 1,457,600	\$ 1,553,100	\$ 1,751,000	\$ 1,751,000

	Last Year 2020/21		Current Year 2021/22		2022/23	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Diesel Sales Revenue						
Diesel Sales	\$ 130,000	\$ 88,053	\$ 130,000	\$ 130,000	\$ 150,000	\$ 150,000
Diesel Cost of Goods Sold	(105,300)	(63,977)	(105,300)	(105,300)	(125,000)	(125,000)
Total Diesel Sales Revenue	\$ 24,700	24,076	24,700	\$ 24,700	\$ 25,000	\$ 25,000

	Last Year 2020/21		Current Year 2021/22		2022/23	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Non-Operating Revenue						
Interest Income	\$ 80,000	\$ 40,316	\$ 40,000	\$ 30,000	\$ 30,000	\$ 30,000
Finance Charge Income	1,000	7,102	1,000	1,500	1,000	1,000
Grant Income	-	-	3,000	30,000	5,000	5,000
Bad Debt Recovery	-	-	-	4,500	-	-
Tax Proceeds	3,840,859	3,928,658	3,875,162	3,915,460	4,129,070	4,129,070
Gain/(Loss) on Disposal of Assets	-	85,000	-	-	-	-
Other Financing Sources	191,588	383,176	191,588	-	191,588	-
Misc. Non-Operating Income (Exp.)	87,500	(4,451)	(150,000)	(92,000)	-	191,588
Unrealized Gain/(Loss) on Investments	1,000	(11,136)	-	(530)	-	-
Budget Transfer	-	-	-	-	-	-
Total Non-Operating Revenue	\$ 4,201,947	\$ 4,428,665	\$ 3,960,750	\$ 3,888,930	\$ 4,356,658	\$ 4,356,658



Consolidated Budget Detail (Cont.)

	Last Year 2020/21		Current Year 2021/22		2022/23	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Salaries/Wages/Benefits						
Wages - Commissioners	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000
Wages - Employees	2,184,100	2,217,805	2,426,800	2,426,800	2,507,934	2,507,934
Health Insurance	402,200	347,471	372,000	372,000	389,400	389,400
OPEB Expense	-	47,331	-	-	-	-
Workers Compensation	133,800	124,265	136,000	136,000	154,900	154,900
Payroll Taxes	171,800	170,466	177,200	177,200	196,900	196,900
Pension Costs	567,000	535,618	557,000	557,000	570,000	570,000
Pension 115 Trust Fund	-	-	-	-	60,000	60,000
Recruitment	6,000	11,500	6,000	6,000	3,500	3,500
Misc. Employee Benefits	7,300	3,784	7,300	7,300	8,300	8,300
Unemployment Self Insurance	12,500	6,575	5,000	5,000	9,000	9,000
Contract Labor	15,000	-	15,000	15,000	15,000	15,000
Contract Security	119,000	110,481	154,000	154,000	185,000	185,000
Compensated Absence	11,500	10,941	11,500	11,500	13,000	13,000
Other Post Employment Benefits	25,000	11,943	25,000	25,000	20,000	20,000
TRAN Payment to County	-	-	-	-	-	-
Salaries, Wages, & Benefits						
Contingency	15,000	-	15,000	-	15,000	15,000
Budget Transfer	-	-	-	-	-	-
Total Salaries/Wages/Benefits	\$ 3,706,200	\$ 3,634,179	\$ 3,943,800	\$ 3,928,800	\$ 4,183,934	\$ 4,183,934

	Last Year 2020/21		Current Year 2021/22		2022/23	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Supplies						
Office	\$ 25,000	\$ 22,324	\$ 25,500	\$ 23,000	\$ 25,500	\$ 25,500
Emergency Supplies	-	-	-	1,000	1,000	1,000
Shop	11,000	8,192	11,000	10,000	11,000	11,000
RV Camping	-	-	-	-	-	-
Sanitation	40,000	41,833	40,000	40,000	35,000	35,000
Harbor Patrol/Lifeguards	12,000	9,625	10,000	10,000	10,000	10,000
Mooring	4,500	5,514	4,500	3,500	4,500	4,500
Dredge	1,000	1,866	1,000	1,000	1,000	1,000
Clothing/Equipment	14,500	25,029	16,400	16,400	17,400	17,400
Supply Contingency	18,300	-	18,300	500	18,300	18,300
Budget Transfer	-	-	-	-	-	-
Total Supplies	\$ 126,300	\$ 114,383	\$ 126,700	\$ 105,400	\$ 123,700	\$ 123,700



Consolidated Budget Detail (Cont.)

	Last Year 2020/21		Current Year 2021/22		2022/23	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Operations & Maintenance						
Building/Facility	\$ 25,000	\$ 22,696	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Vandalism	1,000	-	1,000	500	1,000	1,000
Office machines			-	-	9,600	9,600
Dredge	10,000	16,762	15,000	15,000	18,000	18,000
Electronic Equipment	6,000	8,421	6,000	5,000	8,000	8,000
Vehicles & Equipment	19,500	18,889	17,500	17,500	17,500	17,500
Crane	5,000	-	5,000	5,000	-	-
Coastal Gateway Costs	3,000	1,133	2,000	500	3,000	3,000
Patrol Boats	20,000	20,582	20,000	18,000	20,000	20,000
LCM	1,500	40	1,500	1,500	1,500	1,500
Boatyard Maintenance	1,000	1,933	1,000	1,000	1,000	1,000
Camp Host	1,000	364	1,000	1,000	1,000	1,000
Water Taxi Host	1,000	3,887	1,000	1,000	5,000	5,000
Signs	11,671	10,141	5,000	5,000	5,000	5,000
Road/Revetment	8,000	41,340	8,000	8,000	8,000	8,000
General Maintenance	15,000	30,739	15,000	15,000	15,000	15,000
Sport Launch	2,000	7,475	5,000	5,000	1,000	1,000
Beaches	10,000	8,028	10,000	10,000	10,000	10,000
Public Hoist	2,000	687	2,000	2,000	2,000	2,000
Tools	6,000	4,952	6,000	5,000	6,000	6,000
Fuel	51,000	43,485	51,000	51,000	60,000	60,000
Piers	22,000	108,961	18,000	18,000	18,000	18,000
Diesel Facility	8,000	16,655	8,000	8,000	7,000	7,000
Ice Facility	-	-	-	-	3,000	3,000
Lighthouse	7,500	601	7,500	7,500	7,500	7,500
Water & Sewer System	11,000	12,674	11,000	10,000	10,000	10,000
Storm Water	3,000	2,719	3,000	3,000	4,500	4,500
Fire Protection	4,000	8,169	3,750	3,500	4,000	4,000
Dock & Landing	6,100	25,158	6,100	6,100	6,100	6,100
Tenant Expense	-	1,200	6,100	2,000	2,000	2,000
Operations & Maintenance						
Contingency	18,300	-	18,300	-	18,300	18,300
Budget Transfer	-	-	-	-	-	-
Total Operations & Maintenance	\$ 279,571	\$ 417,691	\$ 279,750	\$ 250,100	\$ 298,000	\$ 298,000



Consolidated Budget Detail (Cont.)

	Last Year 2020/21		Current Year 2021/22		2022/2023	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Utilities						
Electricity	\$ 64,600	\$ 57,385	\$ 54,500	\$ 45,000	\$ 64,600	\$ 64,600
Telephone/Communications	25,000	32,806	28,200	74,901	28,000	28,000
Gas	2,700	2,204	2,400	2,400	2,700	2,700
Sewer	75,000	71,945	75,000	75,000	75,000	75,000
Trash	60,000	48,015	50,400	50,400	55,000	55,000
Haz Mat Disposal	5,000	4,836	5,000	5,000	5,000	5,000
Water - Lopez	231,000	184,989	231,000	231,000	231,000	231,000
Water/Sewer - Avila	43,000	30,683	43,000	45,000	43,000	43,000
Utility Contingency	18,300	-	18,300	-	18,300	18,300
Budget Transfer	-	-	-	-	-	-
Total Utilities	\$ 524,600	\$ 432,863	\$ 507,800	\$ 528,701	\$ 522,600	\$ 522,600

	Last Year 2020/21		Current Year 2021/22		2022/2023	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
General & Administrative						
Advertising & Promotion	\$ 2,700	\$ 266	\$ 2,700	\$ 500	\$ 2,700	\$ 2,700
Travel, Meals, Lodging	25,000	9,841	35,000	12,000	30,000	30,000
Education/Training	16,000	17,209	17,000	17,000	15,000	15,000
Dues & Subscriptions	46,500	43,961	52,000	52,000	66,500	66,500
Legal Advertising	2,200	1,585	2,200	2,000	2,200	2,200
Cash (Over) / Short	-	(44)	-	-	-	-
Bank Charges/Merchant Fees	35,000	59,661	50,000	52,000	55,000	55,000
Bad Debts/Returned Checks	7,500	1,111	3,000	1,500	3,000	3,000
Consultants	41,800	171,770	66,950	66,950	43,500	43,500
Legislative Advocacy	8,400	8,400	8,500	8,500	9,200	9,200
Computers & Equipment	18,500	23,386	18,500	18,500	18,500	18,500
Parking	16,000	20,714	16,000	16,000	14,000	14,000
Legal Fees	75,000	124,952	100,000	110,000	100,000	100,000
Audits	11,000	10,000	12,000	11,000	13,000	13,000
Tax Collection Fees	55,000	56,892	55,000	55,000	60,000	60,000
Treasurer Fees	40,000	38,847	40,000	40,000	70,000	70,000
Permits	6,200	1,380	6,200	6,200	21,200	21,200
Elections	95,000	138,671	-	-	150,000	150,000
Property Insurance	295,186	276,700	302,000	302,000	335,000	335,000
Cities Redevelopment	87,200	10,856	90,000	60,000	65,000	65,000
Bonds	800	299	800	800	800	800
LAFCO Fees	21,000	15,869	21,000	20,000	21,000	21,000
Coastal Conservancy	50,000	50,000	70,000	45,000	25,000	25,000
Board Discretionary Fund	2,500	670	2,500	2,500	2,500	2,500
Harbor Director Discretionary Fund	500	500	500	500	500	500
Contingency	18,300	-	18,300	-	18,300	18,300
Budget Contingency Fund	120,500	-	120,500	-	102,500	102,500
Less: Prior year reserve use	-	-	-	-	(45,000)	(45,000)
Total General & Administrative	\$ 1,097,786	\$ 1,083,495	\$ 1,110,650	\$ 899,950	\$ 1,199,400	\$ 1,199,400



Consolidated Budget Detail (Cont.)

	Last Year 2020/21		Current Year 2021/22		2022/2023	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Major Maintenance						
Abandoned Vessel Removal	\$ 50,000	\$ 6,400	\$ 40,000	\$ 15,000	\$(G) 20,000	\$ 20,000
Coastal Gateway Furniture Replacement	-	-	-	-	22,000	22,000
District Buildings - Maintenance & Improvements	20,000	-	27,000	-	35,000	35,000
Document Conversion & Organization	-	-	-	-	5,000	5,000
Dredge Equipment Maintenance	19,200	19,127	18,500	18,500	20,000	20,000
Heavy Equipment Maintenance	24,500	15,075	25,000	25,000	25,000	25,000
Lift Station Repairs	10,000	8,815	-	-	-	-
Lighthouse Road Maintenance	-	-	-	-	(G) 30,000	30,000
Mooring Capital Cost (LCM)	82,000	69,639	300,000	141,659	32,000	32,000
Parking Lot Maintenance	24,000	750	35,000	35,000	(G) 35,000	35,000
Pier Lumber & Materials	108,000	100,610	125,000	125,000	140,000	140,000
Revetment Maintenance	35,000	35,000	35,000	35,000	15,000	15,000
Trailer Hoist Maintenance & Repairs	-	-	25,000	25,000	18,000	18,000
Wastewater Collection System Maintenance	-	-	-	-	10,000	10,000
Water Distribution System Maintenance	-	-	-	-	10,000	10,000
Water Tank	23,500	-	20,000	-	20,000	20,000
Budget Transfer	-	-	-	-	-	-
Major Maintenance	\$ 396,200	\$ 255,415	\$ 650,500	\$ 420,159	\$ 437,000	\$ 437,000
Specified Reserve Use	\$ (144,500)	\$ -	\$ (273,500)	\$ (107,159)	\$ (94,000)	\$ (94,000)
Operating Reserve Use	(47,529)	(186,414)	(237,000)	(198,000)	(293,000)	(293,000)
Grant Funding	(204,171)	(69,001)	(140,000)	(115,000)	(50,000)	(50,000)
Total Funding	\$ (396,200)	\$ (255,415)	\$ (650,500)	\$ (420,159)	\$ (437,000)	\$ (437,000)

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



Consolidated Budget Detail (Cont.)

	Last Year 2020/21		Current Year 2021/22		2022/2023	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Capital Project Outlay						
Air Compressor	\$ -	\$ -	\$ 60,000	\$ 42,500	\$ -	\$ -
Avila Pier Landing Rehabilitation	-	-	50,000	-	(G) 220,000	220,000
Avila Pier Rehabilitation	1,310,000	16,850	1,550,000	1,050,000	(G) 1,845,000	1,845,000
Avila Pier & Harford Pier Water/Fireline Repairs	5,000	5,784	60,000	10,000	-	-
Boom Truck	-	-	36,000	40,000	46,000	46,000
Coastal Gateway HVAC	-	-	-	-	30,000	30,000
Crane Cab Refurbishment	10,000	-	10,000	5,000	-	-
Digital Radio Upgrade	10,000	-	15,000	15,000	-	-
District Landline Phone Replacement	-	-	7,000	7,044	-	-
District Staff Landing	25,000	24,459	-	-	-	-
Dredge Equipment Maintenance	20,000	16,197	-	-	-	-
Emergency Operations Center	-	-	-	-	(G) 22,000	22,000
Generators	90,000	19,567	98,000	98,000	-	-
Harbor Terrace Project Monitoring	45,000	28,603	31,800	31,800	25,000	25,000
Harbor Terrace Gear Storage	370,000	358,361	35,000	35,000	-	-
Harford Pier Canopy	120,000	113,557	-	-	-	-
Harford Pier Redevelopment	-	-	300,000	265,000	125,000	125,000
Harford Pier Site Plan	50,000	38,973	-	-	-	-
Harford Pier Survey	-	-	49,812	49,812	-	-
Harbor Patrol - New Vessel	435,000	435,513	-	-	-	-
Harbor Patrol - Boat #2	30,000	19,243	-	-	-	-
Harbor Patrol Equipment Replacement	5,500	5,379	-	-	25,000	25,000
Harbor Terrace	82,800	50,803	-	-	-	-
Harbor Terrace: District Use Area	70,000	58,000	-	-	-	-
Manhole Maintenance	-	-	10,000	9,800	-	-
Master Plan - PSLHD	-	-	5,000	-	10,000	10,000
Mobile Hoist Pier Extension	1,300,000	-	1,300,000	-	-	-
Mooring Crew Skiff	-	-	7,500	7,300	-	-
Network Server (District IT)	-	-	17,000	17,000	-	-
Outboard Motor Storage	-	-	7,500	-	(G) 7,500	7,500
Parking Pay Station	30,000	29,568	-	-	-	-
Security Cameras	-	-	15,000	10,000	18,600	18,600
Sewer Treatment Plant	75,000	89,695	75,000	100,000	150,000	150,000
Trailer Boat Gas Pump	-	-	45,000	30,000	-	-
Trailer Boat Dock	-	-	486,106	25,000	(G) 487,000	487,000
Underground Storage Tank Replacement	425,000	-	-	-	596,000	596,000
Utility Task Vehicle (UTV)	-	-	51,000	-	51,000	51,000
Vehicle Replacement Program	-	-	-	-	60,000	60,000
Total Capital Project Outlay	\$ 4,508,300	\$ 1,310,550	\$ 4,321,718	\$ 1,848,256	\$ 3,718,100	\$ 3,718,100
Specified Reserve Use	\$ (476,852)	\$ -	\$ (457,159)	\$ (275,000)	\$ (542,400)	\$ (542,400)
Operating Reserve Use	(950,448)	(951,992)	(455,703)	(504,256)	(951,600)	(597,961)
Grant Funding	(3,081,000)	(358,558)	(3,408,856)	(1,069,000)	(2,224,100)	(2,577,739)
Total Funding	\$ (4,508,300)	\$ (1,310,550)	\$ (4,321,718)	\$ (1,848,256)	\$ (3,718,100)	\$ (3,718,100)

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



Major Maintenance Projects





Major Maintenance Projects

Major Maintenance					
Project Title	Type	Funding Source			
		Operating	Specified	Grant	Total
Abandoned Vessel Removal	Annual	\$	\$	\$ 20,000	\$ 20,000
Coastal Gateway Furniture Replacement	New	22,000			22,000
District Buildings – Maintenance & Improvements	Annual	25,000	10,000		35,000
Document Conversion & Organization	New	5,000			5,000
Dredge Equipment Maintenance	Annual	6,000	14,000		20,000
Heavy Equipment Maintenance	Annual	25,000			25,000
Lighthouse Road Maintenance	New			30,000	30,000
Mooring Capital Costs (LCM)	Annual		32,000		32,000
Parking Lot Maintenance	Annual	35,000			35,000
Pier Lumber & Materials	Annual	140,000			140,000
Revetment Maintenance	Annual	15,000			15,000
Trailer Boat Hoist Maintenance & Repairs	New		18,000		18,000
Wastewater Collection System Maintenance	New	10,000			10,000
Water Distribution System Maintenance	New	10,000			10,000
Water Tank	Carry Over		20,000		20,000
Totals		\$ 293,000	\$ 94,000	\$ 50,000	\$ 437,000



Major Maintenance (Cont.)

				Project Title: Abandoned Vessel Removal			
				Description: Removal, storage, and disposal of abandoned vessels.			
Amount: \$20,000							
Funding Source:		<input type="checkbox"/> Operating Revenue	<input checked="" type="checkbox"/> Grant Revenue – Division of Boating and Waterways \$20,000	<input type="checkbox"/> Specified Reserves			
<p>Cost Considerations: 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>Timeline for Project: The VTIP Grant is a grant that remains in effect through September 30, 2024. 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>Departments: Business Department, Facilities Department, Harbor Patrol</p>							
<p>Relation to District Objectives: Objective #2 – Maintain and enhance a boater friendly atmosphere at Port San Luis Harbor District for both commercial and recreational boaters.</p>							

				Project Title: Coastal Gateway Furniture Replacement			
				Description: Purchase new tables, chairs, and other furniture and equipment for Coastal Gateway. The existing furniture is almost fifteen years old and is experiencing excessive wear and maintenance issues.			
Amount: \$22,000							
Funding Source:		<input checked="" type="checkbox"/> Operating Revenue - \$22,000	<input type="checkbox"/> Grant Revenue	<input type="checkbox"/> Specified Reserves			
<p>Cost Considerations: This project will replace existing assets. It will not result in additional operating costs.</p>							
<p>Timeline for Project: The equipment would be purchased and put in use during FY 2022-23.</p>							
<p>Department(s): Facilities Department, Business Department</p>							
<p>Relation to District Objectives: None</p>							



Major Maintenance (Cont.)

	Project Title: District Buildings – Maintenance & Improvements			
	Description: Repair and maintenance on District buildings; improvements to existing District facilities.			
	Amount: \$35,000			
	Funding Source:	<input checked="" type="checkbox"/> Operating Revenue - \$25,000	<input type="checkbox"/> Grant Revenue	<input checked="" type="checkbox"/> Specified Reserves – Building Improvement Reserve \$10,000
<p>Cost Considerations: This project will maintain existing assets. It will not result in additional operating costs. During FY 2022-23, funding will be prioritized for design modifications and reconstruction of the Live Fish Storage Building, improvements to the District's use areas on Harbor Terrace, upgrading the audio/visual (A/V) system in the Coastal Gateway Building, and re-grouting within the Trailer Boat Launch Building. Maintenance, repairs, and improvements to other District buildings and facilities will be addressed as needed.</p>				
<p>Timeline for Project: The planned repair and maintenance to District Buildings and facilities is a recurring annual project.</p>				
<p>Department(s): Facilities Department</p>				
<p>Relation to District Objectives: Objective #1 – Sustain and enhance the Harbor's finances, provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities.</p>				

	Project Title: Document Conversion & Organization			
	Description: Conversion of historical files and documents into electronic format; setting up and organizing a system for archived electronic documents; and shredding.			
	Amount: \$5,000			
	Funding Source:	<input checked="" type="checkbox"/> Operating Revenue - \$5,000	<input type="checkbox"/> Grant Revenue	<input type="checkbox"/> Specified Reserves
<p>Cost Considerations: Document conversion is costly, but necessary. Since documents are in various places throughout the District and many of them are deteriorating, it is necessary to convert them to a digital format to both access and preserve them. The District's records retention policy often requires retaining documents for extended periods, at times indefinitely. Converting to digital will ensure they are maintained.</p>				
<p>Timeline for Project: This is an ongoing project and will continue in upcoming fiscal years.</p>				
<p>Department(s): Facilities Department, Business Department, Harbor Patrol</p>				
<p>Relation to District Objectives: None</p>				



Major Maintenance (Cont.)

	Project Title: Dredge Equipment Maintenance		
	Description: Annual maintenance on the District's dredge pump, hose, pipe, and related equipment.		
	Amount: \$20,000		
	Funding Source:	<input checked="" type="checkbox"/> Operating Revenue - \$6,000	<input type="checkbox"/> Grant Revenue
Cost Considerations: This project is a recurring annual project. The District's dredge pump and related equipment require annual maintenance and repairs prior to dredge season. The District owns two Toyo DP-50 dredge pumps (both 50 HP); the older model was purchased in 2002 and the newer model was purchased in 2013. Repairs and replacement of dredge pump and related equipment will be addressed as needed.			
Timeline for Project: This is an annual recurring project. Budget for a new dredge pump in FY 2027-28.			
Department(s): Facilities Department			
Relation to District Objectives: Objective #2 – Maintain and enhance a boater friendly atmosphere at PSL for both commercial and recreational boaters.			

	Project Title: Heavy Equipment Maintenance		
	Description: Annual maintenance to Reach Lift, Boom Truck, Backhoe, Tractor, Dump Truck, and Crane.		
	Amount: \$25,000		
	Funding Source:	<input checked="" type="checkbox"/> Operating Revenue - \$25,000	<input type="checkbox"/> Grant Revenue
Cost Considerations: This project maintains existing assets. It will not result in additional operating costs.			
Timeline for Project: This is an annual recurring project. The annual maintenance of heavy equipment will be completed during the fiscal year.			
Department(s): Facilities Department			
Relation to District Objectives: Objective #2 – Maintain and enhance a boater friendly atmosphere at PSL for both commercial and recreational boaters. Objective #3 – Keep Harford Pier open and optimize use.			



Major Maintenance (Cont.)

	Project Title: Lighthouse Road Maintenance		
	Description: Routine maintenance on Lighthouse Road, including repaving, resealing, and re-striping.		
	Amount: \$30,000		
	Funding Source:	<input type="checkbox"/> Operating Revenue	<input checked="" type="checkbox"/> Grant Revenue - PGE - \$30,000
Cost Considerations: Routine maintenance on Lighthouse Road every 3-5 years, per the District's parking lot maintenance plan. Seal coating and re-striping of Lighthouse Road was last completed in April 2018 and should be done during FY 2022-23 to ensure the road is maintained per the recommended maintenance schedule.			
Timeline for Project: Recommended to seal coat every 3-5 years. Crack seal, seal coat, and re-stripe of Lighthouse Road will take place during FY 2022-23. Budget for road maintenance work in FY 2026-27.			
Department(s): Facilities Department			
Relation to District Objectives: Objective #1 – Sustain and enhance the Harbor's finances, provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities.			

	Project Title: Mooring Capital Costs (LCM)		
	Description: Repairs and maintenance to the District's mooring tender the Elsie M (LCM).		
	Amount: \$32,000		
	Funding Source:	<input type="checkbox"/> Operating Revenue	<input type="checkbox"/> Grant Revenue
Cost Considerations: Annual repairs and maintenance to the District's mooring tender vessel (LCM). This includes costs associated with annual haul-out, such as hull maintenance, engine maintenance, and propeller reconditioning, repainting, etc.			
Timeline for Project: This project will be completed during the fiscal year.			
Department(s): Facilities Department			
Relation to District Objectives: Objective #2 – Maintain and enhance a boater friendly atmosphere at PSL for both commercial and recreational boaters.			



Major Maintenance (Cont.)

	Project Title: Parking Lot Maintenance		
	Description: Sealing, restriping, and repairs of the Harford Landing Parking Lot.		
	Amount: \$35,000		
	Funding Source:	<input checked="" type="checkbox"/> Operating Revenue - \$35,000	<input type="checkbox"/> Grant Revenue
<p>Cost Considerations: 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. This year will include two areas due to deferment in recent years. Repaving, sealing, and re-striping of the Harford Landing Parking Lot is prioritized for FY 2022-23. It will not result in additional operating costs.</p>			
<p>Timeline for Project: Recommended to seal coat each parking section every 4-5 years, per the District's parking lot management plan. Crack seal, seal coat, and re-stripe of Harford Landing Parking Lot will be completed during FY 2022-23. Budget to repave the Avila Beach Parking Lot in FY 2025-26.</p>			
<p>Department(s): Facilities Department</p>			
<p>Relation to District Objectives: Objective #1 – Sustain and enhance the Harbor's finances, provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities.</p>			

	Project Title: Pier Lumber & Materials		
	Description: Lumber and materials for annual maintenance to the Harford Pier and Avila Pier.		
	Amount: \$140,000		
	Funding Source:	<input checked="" type="checkbox"/> Operating Revenue - \$140,000	<input type="checkbox"/> Grant Revenue
<p>Cost Considerations: This project is a recurring annual project for the purchase of lumber, piles, camels, hardware, and other construction materials needed to complete maintenance and repairs on the Harford Pier and Avila Pier.</p>			
<p>Timeline for Project: The lumber and materials will be used for maintenance and repair projects during the fiscal year.</p>			
<p>Department(s): Facilities Department</p>			
<p>Relation to District Objectives: Objective #2 – Maintain and enhance a boater friendly atmosphere at PSL for both commercial and recreational boaters. Objective #3 – Keep Harford Pier open and optimize use.</p>			



Major Maintenance (Cont.)

	Project Title: Revetment Maintenance		
	Description: Repairs to the concrete area at the Sport Launch jetty and other areas where the revetment has been undermined and sloughed off.		
	Amount: \$15,000		
	Funding Source:	<input checked="" type="checkbox"/> Operating Revenue - \$15,000	<input type="checkbox"/> Grant Revenue
Cost Considerations: This project maintains an existing asset. It will not result in additional operating costs. Permanent repairs and modifications to the revetment and jetty as proposed in the 2021 Revetment Repair Plans are not included with this Major Maintenance project and will be completed in future fiscal years.			
Timeline for Project: This is a recurring annual project that will be completed during the fiscal year.			
Department(s): Facilities Department			
Relation to District Objectives: Objective #2 – Maintain and enhance a boater friendly atmosphere at PSL for both commercial and recreational boaters.			

	Project Title: Trailer Boat Hoist Maintenance & Repairs		
	Description: Routine inspections, maintenance, and repairs to the Trailer Boat Hoist.		
	Amount: \$18,000		
	Funding Source:	<input type="checkbox"/> Operating Revenue	<input type="checkbox"/> Grant Revenue
Cost Considerations: This project is an annual recurring project that will maintain an existing asset. The District's Trailer Boat Hoist requires quarterly inspections. Maintenance and repairs to the hoist will be addressed as needed throughout the fiscal year.			
Timeline for Project: This is a new, annual recurring project. Budget for crane recoating in FY 2023-24.			
Department(s): Facilities Department			
Relation to District Objectives: Objective #2 – Maintain and enhance a boater friendly atmosphere at PSL for both commercial and recreational boaters.			



Major Maintenance (Cont.)

	Project Title: Wastewater Collection System Maintenance		
	Description: Maintenance of the port-wide wastewater system including the sewer lines, lift stations, generators, manholes, and appurtenances.		
	Amount: \$10,000		
Funding Source:	<input checked="" type="checkbox"/> Operating Revenue - \$10,000	<input type="checkbox"/> Grant Revenue	<input type="checkbox"/> Specified Reserves
Cost Considerations: This project will be a recurring annual project. It includes typical maintenance to the wastewater collection system such as generator and lift station pump repairs which commonly exceed \$5,000. This budget item does not include maintenance of the wastewater treatment plant.			
Timeline for Project: This project will occur during the fiscal year.			
Department(s): Facilities Department			
Relation to District Objectives: Objective #1 – Sustain and enhance the Harbor's finances, provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities. Objective #3 – Keep Harford Pier open and optimize use.			

	Project Title: Water Distribution System Maintenance		
	Description: Maintenance of the port-wide water distribution system including the waterlines, fire lines, valves, and appurtenances.		
	Amount: \$10,000		
Funding Source:	<input checked="" type="checkbox"/> Operating Revenue - \$10,000	<input type="checkbox"/> Grant Revenue	<input type="checkbox"/> Specified Reserves
Cost Considerations: This project will be a recurring annual project. It includes typical maintenance to the water distribution system such as waterline failures and valve replacement which commonly exceed \$5,000.			
Timeline for Project: This project will occur during the fiscal year.			
Department(s): Facilities Department			
Relation to District Objectives: Objective #1 – Sustain and enhance the Harbor's finances, provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities. Objective #3 – Keep Harford Pier open and optimize use.			



Major Maintenance (Cont.)

	Project Title: Water Tank		
	Description: Perform necessary repairs and improvements to the existing water tank system.		
	Amount: \$20,000		
	Funding Source:	<input type="checkbox"/> Operating Revenue	<input type="checkbox"/> Grant Revenue
<p>Cost Considerations: A new pump with lower horsepower will be installed. The new pump will be more energy efficient than the existing pump, which will help the District save on power costs over time. The older existing pump will remain in place, which will provide system redundancy in case one of the two pumps goes down or needs to be taken out of service for maintenance and repairs.</p>			
<p>Timeline of Project: This project will be completed during the fiscal year.</p>			
<p>Departments: Facilities Department</p>			
<p>Relation to District Objectives: Objective #1 – Sustain and enhance the Harbor's finances – provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities.</p>			



Capital Projects and Asset Purchases





Capital Projects and Asset Purchases

Capital Projects and Asset Purchases					
Project Title	Type	Funding Source			
		Operating	Specified	Grant	Total
Avila Pier Landing Rehabilitation	Carry Over	\$ 20,000	\$	\$ 200,000	\$ 220,000
Avila Pier Rehabilitation	Carry Over	100,000	245,000	1,500,000	1,845,000
Boom Truck Replacement	Carry Over	46,000			46,000
Coastal Gateway HVAC	New	12,600	17,400		30,000
Emergency Operations Center	New			22,000	22,000
Harbor Patrol Emergency Equipment Replacement	New		25,000		25,000
Harford Pier Redevelopment	Carry Over	25,000	100,000		125,000
Harbor Terrace Project Monitoring	Carry Over	25,000			25,000
Master Plan	Carry Over	10,000			10,000
Outboard Motor Storage	Carry Over			7,500	7,500
Security Cameras	New	12,000		6,600	18,600
Sewer Treatment Plant	Annual	95,000	55,000		150,000
Trailer Boat Dock	Carry Over	44,000		443,000	487,000
Underground Storage Tank Replacement	New	157,361	100,000	338,639	596,000
Utility Task Vehicle	Carry Over	6,000		45,000	51,000
Vehicle Replacement Program	New	45,000		15,000	60,000
Totals		\$ 597,961	\$ 542,400	\$2,577,739	\$3,718,100



Capital Projects and Asset Purchases (Cont.)

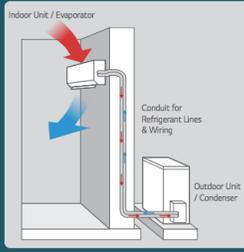
	Project Title: Avila Pier Landing Rehabilitation		
	Description: Rehabilitation and reconstruction of the Avila Pier landing.		
	Amount: \$220,000		
	Funding Source:	<input checked="" type="checkbox"/> Operating Revenue - \$20,000	<input checked="" type="checkbox"/> Grant Revenue – Division of Boating and Waterways \$200,000
<p>Cost Considerations: Portions of the landing were lost in a 2019 storm, and it is need of repair. With the award of a \$200,000 Division of Boating and Waterways (DBW) 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).</p>			
<p>Timeline for Project: The planning and design portion of the project is to be done during FY 2022-23. Construction may begin this fiscal year, dependent on the timing of when final landing configuration plans are approved by the California Coastal Commission.</p>			
<p>Department(s): Facilities Department</p>			
<p>Relation to District Objectives: Objective #2 – Maintain and enhance a boater friendly atmosphere at PSL for both commercial and recreational boaters. Objective #4 – Revitalize the Avila Pier.</p>			

	Project Title: Avila Pier Rehabilitation		
	Description: Rehabilitation of the Avila Pier, continued project support.		
	Amount: \$1,845,000		
	Funding Source:	<input checked="" type="checkbox"/> Operating Revenue - \$100,000	<input checked="" type="checkbox"/> Grant Revenue – Wildlife Conservation Board \$1,250,000 & State Coastal Conservancy \$250,000
<p>Cost Considerations: Revenue includes grants received from Wildlife Conservation Board (WCB; \$1,250,000) and State Coastal Conservancy (SCC; \$250,000). The District will match a portion of these funds with in-kind contributions. The Friends of Avila Pier 501(c)3 non-profit organization has committed \$245,000 toward the replacement of lighting and utilities in support of the rehabilitation project. Funding in FY 2022-23 is intended for project implementation and construction.</p>			
<p>Timeline for Project: Grant agreements from the Wildlife Conservation Board and State Coastal Conservancy require their components to be completed by March 31, 2023, and December 31, 2023, respectively. This project has been in effect since June 2015. It is estimated that most piling repairs and the re-decking of the pier trestle/roadway will be completed during FY 2022-23. FY 2026-27 is budgeted for a 5-year inspection (\$100,000).</p>			
<p>Department(s): Facilities Department</p>			
<p>Relation to District Objectives: Objective #4 – Revitalize the Avila Pier.</p>			



Capital Projects and Asset Purchases (Cont.)

				Project Title: Boom Truck Replacement			
				Description: Purchase a new Boom Truck through a 5-year lease-to-own option.			
				Amount: \$46,000 (2 nd of 5 Loan Installments)			
Funding Source:		<input checked="" type="checkbox"/> Operating Revenue - \$46,000	<input checked="" type="checkbox"/> Grant Revenue - Wildlife Conservation Board (Amount TBD)	<input type="checkbox"/> Specified Reserves			
Cost Considerations: The District purchased a Boom Truck in FY 2021-22 with a 5-year lease-to-own option. FY 2022-23 is the second year of installments. Additionally, staff were notified a portion of the boom truck lease may be considered for potential reimbursement with some of the Wildlife Conservation Board's Avila Pier Rehabilitation grant, as the boom truck would be used for construction work on the Avila Pier.							
Timeline for Project: Five years of lease payments prior to District ownership.							
Department(s): Facilities Department							
Relation to District Objectives: Objective #2 – Maintain and enhance a boater friendly atmosphere at PSL for both commercial and recreational boaters. Objective #3 – Keep Harford Pier open and optimize use. Objective #4 – Revitalize the Avila Pier.							

				Project Title: Coastal Gateway HVAC			
				Description: Coastal Gateway HVAC replacement			
				Amount: \$30,000			
Funding Source:		<input checked="" type="checkbox"/> Operating Revenue - \$12,600	<input type="checkbox"/> Grant Revenue	<input checked="" type="checkbox"/> Specified Reserves - \$17,400 Coastal Gateway Reserves			
Cost Considerations: The current air conditioning system is in disrepair and needs to be replaced. The replacement will switch the Coastal Gateway HVAC system with two (2) wall-mounted split units which will allow for transition to a ductless system and removal of the main duct, un-blighting the open beam ceiling.							
Timeline for Project: This capital project will be completed within FY 2022-23.							
Department(s): Facilities Department, Harbor Patrol, Business Department							
Relation to District Objectives: None							



Capital Projects and Asset Purchases (Cont.)

				Project Title: Emergency Operations Center			
				Description: Alternative Emergency Operations Center			
Amount: \$22,000							
Funding Source:		<input type="checkbox"/> Operating Revenue	<input checked="" type="checkbox"/> Grant Revenue - \$22,000 NPP	<input type="checkbox"/> Specified Reserves			
<p>Cost considerations: This project would provide additional utility for an existing space allowing it to be used as an alternate emergency operations center for emergency situations affecting the Harbor District and its users. Funding has been requested through the Nuclear Preparedness Program (NPP) to complete this project.</p>							
<p>Timeline for Project: This project is anticipated to be completed by July 31, 2022.</p>							
<p>Departments: Harbor Patrol, Facilities Department, Business Department</p>							
<p>Relation to District Objectives: None</p>							

				Project Title: Harbor Patrol Emergency Equipment Replacement			
				Description: Harbor Patrol emergency equipment replacement			
Amount: \$25,000							
Funding Source:		<input type="checkbox"/> Operating Revenue -	<input type="checkbox"/> Grant Revenue	<input checked="" type="checkbox"/> Specified Reserves - \$25,000 HP Vessel Replacement Reserve			
<p>Cost considerations: This project is in accordance with District Policy 3026.95 which mandates that an annual emergency equipment replacement fund shall be established for the Harbor Patrol Department in the amount of \$25,000. The budgeted funds would be used in the event of an unexpected breakdown of critical emergency response equipment. This fund will aid in the rapid repair or replacement of key rescue equipment to ensure that the Harbor Patrol Department remains in an important level of readiness.</p>							
<p>Timeline for Project: Funds would be used during this fiscal year.</p>							
<p>Departments: Harbor Patrol Department</p>							
<p>Relation to District Objectives: Objective #2 – Maintain and enhance a boater friendly atmosphere at Port San Luis Harbor District for both commercial and recreational boaters. Objective #3 – Keep Harford Pier open and optimize use.</p>							



Capital Projects and Asset Purchases (Cont.)

	Project Title: Harford Pier Redevelopment		
	Description: Redevelopment of the Harford Pier		
	Amount: \$125,000		
	Funding Source:	<input checked="" type="checkbox"/> Operating Revenue - \$25,000	<input type="checkbox"/> Grant Revenue
Cost Considerations: Pending CDP permitting, the first-floor section of Olde Port Inn will be demolished, and repairs will be made to the pier. Development of lease site concepts, completion of the pile survey, and further development of the Canopy Repair Plan may be undertaken.			
Timeline for Project: This is a multi-phase project. Permitting will be conducted this fiscal year.			
Department(s): Facilities Department			
Relation to District Objectives: Objective #3 – Keep Harford Pier open and optimize use.			

	Project Title: Harbor Terrace Project Monitoring		
	Description: Consultants and construction monitoring. Developer may continue with future phasing in FY 2022-23.		
	Amount: \$25,000		
	Funding Source:	<input checked="" type="checkbox"/> Operating Revenue - \$25,000	<input type="checkbox"/> Grant Revenue
Cost Considerations: Funding costs associated with the District's need for consultants and construction monitoring to ensure compliance.			
Timeline for Project: This is a continuation of the ongoing development of the Harbor Terrace project and will be complete when the Harbor Terrace site has been fully phased.			
Department(s): Facilities Department			
Relation to District Objectives: Objective #1 – Sustain and enhance the District's finances, provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities.			



Capital Projects and Asset Purchases (Cont.)

	Project Title: Master Plan		
	Description: Hiring of a consultant to aid in the development of a Request for Proposal to begin the process of a new District Master Plan.		
	Amount: \$10,000		
	Funding Source:	<input checked="" type="checkbox"/> Operating Revenue -\$10,000	<input type="checkbox"/> Grant Revenue
Cost Consideration: The District's <i>Master Plan</i> was implemented in 2004 and revised in 2007 per Local Coastal Plan Update. This project for FY 2022-23 is for the hiring of a consultant to aid in the development of a Request for Proposal (RFP) to begin the process of a new District Master Plan.			
Timeline for Project: Hire Consultant for development of an RFP – FY 2022-23			
Departments: Business Department, Facilities Department			
Relation to District Objectives: Objective #5 – To 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.).			

	Project Title: Outboard Motor Storage		
	Description: Outboard Motor Storage Lockers		
	Amount: \$7,500		
	Funding Source:	<input type="checkbox"/> Operating Revenue	<input checked="" type="checkbox"/> Grant Revenue – \$7,500 CCJCFCLC
Cost Considerations: 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.			
Timeline for Project: This project will be completed in the fiscal year.			
Department(s): Facilities Department			
Relation to District Objectives: Objective #2 – Maintain and enhance a boater friendly atmosphere at Port San Luis Harbor District for both commercial and recreational boaters.			



Capital Projects and Asset Purchases (Cont.)

	Project Title: Security Cameras		
	Description: Security Cameras		
	Amount: \$18,600		
	Funding Source:	<input checked="" type="checkbox"/> Operating Revenue - \$12,000	<input checked="" type="checkbox"/> Grant Revenue - \$6,600 CCJCLC
<p>Cost Considerations: This project continues the Security Camera project into other areas of the Harbor District (Harford Pier, Fishermen's Gear Storage, Avila Parking Lot, Mooring Field, Harbor District Laydown Yard, and Boat Storage). Cameras serve as an active deterrent to malicious or criminal behavior and provide for additional recourse options in the event criminal or malicious activity occurred.</p>			
Timeline for Project: FY 2022-23			
Departments: Harbor Patrol			
<p>Relation to District Objectives: This project does not fall into one for 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.</p>			

	Project Title: Sewer Treatment Plant		
	Description: District's 35% share of the Avila Beach Community Services District's capital improvements.		
	Amount: \$150,000		
	Funding Source:	<input checked="" type="checkbox"/> Operating Revenue - \$95,000	<input type="checkbox"/> Grant Revenue
<p>Cost Considerations: The Avila Beach Community Services District owns, operates, and maintains existing wastewater treatment and disposal facilities that presently serve the District. Pursuant to our 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. This year's budget has been increased to account for costs associated with the Redundancy Project's loan.</p>			
Timeline for Project: The District will pay its proportionate share during the fiscal year.			
Department(s): Facilities Department			
<p>Relation to District Objectives: Objective #1: Sustain and enhance the District's finances, provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities.</p>			



Capital Projects and Asset Purchases (Cont.)

	Project Title: Trailer Boat Dock		
	Description: Trailer Boat Dock Replacement		
	Amount: \$487,000		
	Funding Source:	<input checked="" type="checkbox"/> Operating Revenue - \$44,000	<input checked="" type="checkbox"/> Grant Revenue – \$443,000 DBW
Cost Considerations: 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.			
Timeline for Project: This Capital Project will be completed in the fiscal year.			
Department(s): Facilities Department			
Relation to District Objectives: Objective #2 – Maintain and enhance a boater friendly atmosphere at Port San Luis Harbor District for both commercial and recreational boaters.			

	Project Title: Underground Storage Tank Replacement		
	Description: Preparation of bid documents and replacement of the underground storage tank.		
	Amount: \$596,000		
	Funding Source:	<input checked="" type="checkbox"/> Operating Revenue - \$147,361	<input checked="" type="checkbox"/> Grant Revenue – California State Lands Covid-19 Mitigation Port Funding-\$338,639
Cost Considerations: Total project costs for replacement of the underground storage tank (UST) with a double-walled UST are estimated to be \$596,000. The District received grant funds from State Lands Commission Covid-19 Mitigation Port Funding in the amount of \$338,639 and will continue to seek additional grant funding and/or propose alternative cost recovery measures (over ten years) to minimize financial impacts. Staff will also explore the potential cost-savings and outcomes of switching to an Above-Ground Storage Tank (AST).			
Timeline for Project: State Water Board requires all single-walled underground storage tanks to be closed and/or upgraded prior to December 31, 2025. This project will be completed by December 31, 2025.			
Department(s): Facilities Department			
Relation to District Objectives: Objective #1 – Sustain and enhance the Harbor's finances, provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities. Objective #2 – Maintain and enhance a boater friendly atmosphere at PSL for both commercial and recreational boaters.			



Capital Projects and Asset Purchases (Cont.)

	Project Title: Utility Task Vehicle		
	Description: Utility Task Vehicle		
	Amount: \$51,000		
	Funding Source:	<input checked="" type="checkbox"/> Operating Revenue – \$6,000	<input checked="" type="checkbox"/> Grant Revenue - \$45,000 NPP
<p>Cost Considerations: The UTV would be used by both Harbor Patrol and the Facilities Department to access areas of the Harbor District impacted by large crowds or high tides. Currently, during high tides trucks cannot safely access the east side due to the lack of clearance under Avila Pier and visitor density on the beaches. A UTV will allow continued access to crowded beaches for medical aid, victim extraction, maintenance, and patrolling. This access is critical in emergencies. This purchase has been primarily funded with NPP funds and was estimated to be completed during FY 2021-22. Due to supply chain issues, this project is now projected to be completed during FY 2022-23.</p>			
<p>Timeline of Project: This capital purchase will be completed in the fiscal year.</p>			
<p>Departments: Facilities Department and Harbor Patrol Department</p>			
<p>Relation to District Objectives: 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.</p>			

	Project Title: Vehicle Replacement Program		
	Description: Vehicle Replacement Program – Harbor Patrol Truck		
	Amount: \$60,000		
	Funding Source:	<input checked="" type="checkbox"/> Operating Revenue - \$45,000	<input checked="" type="checkbox"/> Grant Revenue -California State Lands Commission Covid-19 Mitigation Port Funding-\$15,000
<p>Cost considerations: This project would replace the existing Harbor Patrol Rescue 2 (Ram truck). The new Rescue 2 would be a Ford F250, consistent with the other Harbor Patrol truck providing for standardization of the fleet. The Ram would repurpose within the District for use by all Departments for District-related business. The District has received \$15,000 grant funding from the California State Lands Commission Covid-19 Mitigation Port Funding Grant.</p>			
<p>Timeline for Project: Funds would be used during this fiscal year.</p>			
<p>Departments: Harbor Patrol Department, Facilities Department, Business Department</p>			
<p>Relation to District Objectives: Objective #2 – Maintain and enhance a boater friendly atmosphere at Port San Luis Harbor District for both commercial and recreational boaters; Objective #3 – Keep Harford Pier open and optimize use.</p>			



Budget by Fund





General Fund Budget Summary

	Last Year 2020/21		Current Year 2021/22		2022/23		% Change from 2021/22 Projections
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget	
REVENUES							
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&M)</i>	-	-	-	-	-	-	0.0%
Leases & Licenses <i>(Leases, Licenses, RVs, Utility Reimbursement)</i>	-	-	-	-	-	-	0.0%
Diesel Sales <i>(Exclusive of Labor, O&M, and Permits)</i>	-	-	-	-	-	-	0.0%
Total Operating Revenue	-	-	-	-	-	-	0.0%
Non-Operating Revenue/(Expenditure) <i>(Property Tax, Interest, Grant Income)</i>	4,152,947	4,312,373	3,932,750	3,834,930	4,332,658	4,332,658	13.0%
REVENUES	\$ 4,152,947	\$ 4,312,373	\$ 3,932,750	\$ 3,834,930	\$ 4,332,658	\$ 4,332,658	13.0%

	Last Year 2020/21		Current Year 2021/22		2022/23		% Change from 2021/22 Projections
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget	
EXPENDITURES							
Salaries/Wages/Benefits <i>Budget Contingency</i>	\$ 2,712,477	\$ 2,632,100	\$ 2,892,704	\$ 2,885,204	\$ 3,074,124 7,500	\$ 3,074,124 7,500	6.5%
Supplies <i>Budget Contingency</i>	94,336	90,545	94,331	83,653	82,009 9,150	82,009 9,150	-2.0%
Operations & Maintenance <i>Budget Contingency</i>	191,358	311,526	183,287	168,403	186,244 9,150	186,244 9,150	5.2%
Utilities <i>Budget Contingency</i>	338,465	279,463	327,548	344,362	327,179 9,150	327,179 9,150	-5.0%
General & Administrative <i>Budget Contingency</i>	626,774	795,729	581,887	535,382	746,614	746,614	39.5%
<i>Less: Prior year reserve use</i>	60,250	-	60,250	-	51,250 (45,000)	51,250 (45,000)	100.0% -100.0%
OPERATING EXPENDITURES	4,023,660	4,109,362	4,140,006	4,017,004	4,457,369	4,457,369	9.6%

NET INCOME BEFORE MAJOR MAINTENANCE & CAPITAL PROJECTS	129,287	203,011	(207,256)	(182,074)	(124,711)	(124,711)	61.2%
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Major Maintenance Expense <i>Less: Grants Prior year reserve use</i>	215,880 (115,787) (85,000)	121,947 (65,801) -	229,925 (135,200) (83,300)	176,025 (20,000) (29,175)	261,200 (50,000) (21,800)	261,200 (50,000) (21,800)	48.4% 150.0% -25.3%
Capital Project Outlay <i>Less: Grants Prior year reserve use</i>	1,976,750 (1,479,500) (378,232)	708,949 (327,758) -	2,183,860 (1,592,000) (343,802)	1,505,404 (823,000) (222,000)	2,842,400 (1,764,600) (446,800)	2,842,400 (2,016,647) (446,800)	88.8% 145.0% 101.3%
MAJOR MAINTENANCE AND CAPITAL PROJECTS	\$ 134,111	\$ 437,338	\$ 259,483	\$ 587,254	\$ 820,400	\$ 568,353	-3.2%

REVENUES less EXPENDITURES	\$ (4,824)	\$ (234,327)	\$ (466,739)	\$ (769,328)	\$ (945,111)	\$ (693,064)	17.0%
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Reserve Set Aside	\$ (40,484)	\$ -	\$ (245,000)	\$ -	\$ -	\$ -	-100.0%
Budget Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Increase/(Decrease) in operating reserves	\$ (4,824)	\$ (274,811)	\$ (466,739)	\$ (1,014,328)	\$ (945,111)	\$ (693,064)	37.0%



General Fund Budget Detail

	Last Year 2020/21		Current Year 2021/22		2022/23	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Non-Operating Revenue						
Interest Income	\$ 32,000	\$ 16,126	\$ 16,000	\$ 12,000	\$ 12,000	\$ 12,000
Finance Charge Income	-	-	-	-	-	-
Grant Income	-	-	-	-	-	-
Bad Debt Recovery	-	-	-	-	-	-
Tax Proceeds	3,840,859	3,928,658	3,875,162	3,915,460	4,129,070	4,129,070
Gain/(Loss) on Disposal of Assets	-	-	-	-	-	-
Other Financing Sources	191,588	383,176	191,588	-	191,588	-
Misc. Non-Operating Income (Exp.)	87,500	(4,451)	(150,000)	(92,000)	-	191,588
Investments	1,000	(11,136)	-	(530)	-	-
Budget Transfer	-	-	-	-	-	-
Total Non-Operating Revenue	\$ 4,152,947	\$ 4,312,373	\$ 3,932,750	\$ 3,834,930	\$ 4,332,658	\$ 4,332,658

	Last Year 2020/21		Current Year 2021/22		2022/23	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Salaries/Wages/Benefits						
Wages - Commissioners	\$ 21,600	\$ 21,600	\$ 21,600	\$ 21,600	\$ 21,600	\$ 21,600
Wages - Employees	1,587,428	1,611,925	1,763,825	1,763,825	1,822,800	1,822,800
Health Insurance	289,177	249,828	267,464	267,464	280,000	280,000
OPEB Expense	-	-	-	-	0	-
Workers Compensation	100,491	93,330	102,143	102,143	116,300	116,300
Payroll Taxes	124,955	123,984	128,882	128,882	143,200	143,200
Pension Costs	427,363	403,710	419,826	419,826	429,600	429,600
Pension 115 Trust Fund	-	-	-	-	45,224	45,224
Recruitment	4,200	8,050	4,200	4,200	2,500	2,500
Misc. Employee Benefits	5,050	2,617	5,050	5,050	5,700	5,700
Unemployment Self Insurance	12,500	6,575	5,000	5,000	9,000	9,000
Contract Labor	13,214	-	13,214	13,214	13,200	13,200
Contract Security	119,000	110,481	154,000	154,000	185,000	185,000
Compensated Absence	-	-	-	-	0	-
Other Post Employment Benefits	-	-	-	-	0	-
TRAN Payment to County	-	-	-	-	0	-
Salaries, Wages, & Benefits	-	-	-	-	-	-
Contingency	7,500	-	7,500	-	7,500	7,500
Budget Transfer	-	-	-	-	-	-
Total Salaries/Wages/Benefits	\$ 2,712,477	\$ 2,632,100	\$ 2,892,704	\$ 2,885,204	\$ 3,081,624	\$ 3,081,624



General Fund Budget Detail (Cont.)

	Last Year 2020/21		Current Year 2021/22		2022/23	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Supplies						
Office	\$ 14,834	\$ 13,246	\$ 15,131	\$ 13,647	\$ 15,131	\$ 15,131
Emergency Supplies	-	-	-	500	500	\$ 500
Shop	8,028	5,979	8,028	7,298	8,028	8,028
RV Camping	-	-	-	-	-	-
Sanitation	36,533	38,207	36,533	36,533	31,966	31,966
Harbor Patrol/Lifeguards	12,000	9,625	10,000	10,000	10,000	10,000
Mooring	675	827	675	525	675	675
Dredge	150	280	150	200	150	150
Clothing/Equipment	12,966	22,381	14,665	14,700	15,559	15,559
Supply Contingency	9,150	-	9,150	250	9,150	9,150
Budget Transfer	-	-	-	-	-	-
Total Supplies	\$ 94,336	\$ 90,545	\$ 94,331	\$ 83,653	\$ 91,159	\$ 91,159

	Last Year 2020/21		Current Year 2021/22		2022/23	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Operations & Maintenance						
Building/Facility	\$ 19,781	\$ 15,510	\$ 19,781	\$ 19,781	\$ 19,781	\$ 19,781
Vandalism	1,000	-	1,000	500	1,000	1,000
Office machines	-	-	-	-	5,800	5,800
Dredge	1,500	4,953	2,250	2,250	2,700	2,700
Electronic Equipment	5,499	7,419	5,499	4,583	7,332	7,332
Vehicles & Equipment	10,398	14,406	9,332	9,332	9,332	9,332
Crane	3,500	-	3,500	3,500	-	-
Coastal Gateway Costs	450	-	300	75	450	450
Patrol Boats	20,000	20,582	20,000	18,000	20,000	20,000
LCM	225	6	225	225	225	225
Boatyard Maintenance	-	1,308	-	-	-	-
Camp Host	150	55	150	150	150	150
Water Taxi Host	150	583	150	150	750	750
Signs	10,366	7,090	4,441	4,441	4,441	4,441
Road/Revetment	4,025	39,972	4,025	4,025	4,025	4,025
General Maintenance	12,434	25,806	12,434	12,434	12,434	12,434
Sport Launch	300	1,121	750	750	150	150
Beaches	10,000	7,170	10,000	10,000	10,000	10,000
Public Hoist	300	-	300	300	300	300
Tools	3,194	3,467	3,194	2,662	3,194	3,194
Fuel	40,200	35,599	40,200	40,200	47,294	47,294
Piers	15,400	101,240	12,600	12,600	12,600	12,600
Diesel Facility	1,200	2,498	1,200	1,200	1,050	1,050
Ice Facility	-	-	-	-	450	450
Lighthouse	7,500	421	7,500	7,500	7,500	7,500
Water & Sewer System	7,700	10,086	7,700	7,000	7,000	7,000
Storm Water	2,100	1,903	2,100	2,100	3,150	3,150
Fire Protection	3,921	5,718	3,676	3,431	3,921	3,921
Dock & Landing	915	3,774	915	915	915	915
Tenant Expense	-	840	915	300	300	300
Operations & Maintenance						
Contingency	9,150	-	9,150	-	9,150	9,150
Budget Transfer	-	-	-	-	-	-
Total Operations & Maintenance	\$ 191,358	\$ 311,526	\$ 183,287	\$ 168,403	\$ 195,394	\$ 195,394



General Fund Budget Detail (Cont.)

	Last Year 2020/21		Current Year 2021/22		2022/2023	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Utilities						
Electricity	\$ 32,007	\$ 28,432	\$ 27,003	\$ 22,296	\$ 32,007	\$ 32,007
Telephone/Communications	15,417	20,231	17,391	46,191	17,267	17,267
Gas	2,099	1,714	1,866	1,866	2,099	2,099
Sewer	50,361	48,309	50,361	50,361	50,361	50,361
Trash	47,830	38,276	40,177	40,177	43,844	43,844
Haz Mat Disposal	3,500	3,385	3,500	3,500	3,500	3,500
Water - Lopez	137,866	110,406	137,866	137,866	137,866	137,866
Water/Sewer - Avila	40,233	28,708	40,233	42,105	40,233	40,233
Utility Contingency	9,150	-	9,150	-	9,150	9,150
Budget Transfer	-	-	-	-	-	-
Total Utilities	\$ 338,465	\$ 279,463	\$ 327,548	\$ 344,362	\$ 336,329	\$ 336,329

	Last Year 2020/21		Current Year 2021/22		2022/2023	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
General & Administrative						
Advertising & Promotion	\$ 1,303	\$ 160	\$ 1,303	\$ 241	\$ 1,303	\$ 1,303
Travel, Meals, Lodging	9,645	8,550	13,503	4,630	11,574	11,574
Education/Training	13,360	14,772	14,195	14,195	12,525	12,525
Dues & Subscriptions	27,381	31,535	30,619	30,619	39,157	39,157
Legal Advertising	1,320	951	1,320	1,200	1,320	1,320
Cash (Over) / Short	-	-	-	-	-	-
Bank Charges/Merchant Fees	5,250	8,949	7,500	7,800	8,250	8,250
Bad Debts/Returned Checks	-	-	-	-	-	-
Consultants	37,202	166,479	59,585	59,585	38,715	38,715
Legislative Advocacy	5,040	5,040	5,100	5,100	5,520	5,520
Computers & Equipment	14,348	14,740	14,348	14,348	14,348	14,348
Parking	-	-	-	-	-	-
Legal Fees	30,000	74,971	40,000	44,000	40,000	40,000
Audits	6,600	6,000	7,200	6,600	7,800	7,800
Tax Collection Fees	55,000	56,892	55,000	55,000	60,000	60,000
Treasurer Fees	24,000	23,308	24,000	24,000	42,000	42,000
Permits	4,583	965	4,583	4,583	15,671	15,671
Elections	95,000	138,671	-	-	150,000	150,000
Property Insurance	177,112	166,020	181,200	181,200	201,000	201,000
Cities Redevelopment	87,200	10,856	90,000	60,000	65,000	65,000
Bonds	480	299	480	480	480	480
LAFCO Fees	21,000	15,869	21,000	20,000	21,000	21,000
Coastal Conservancy	-	50,000	-	-	-	-
Board Discretionary Fund	1,500	402	1,500	1,500	1,500	1,500
Harbor Director Discretionary Fund	300	300	300	300	300	300
Contingency	9,150	-	9,150	-	9,150	9,150
Budget Contingency Fund	60,250	-	60,250	-	51,250	51,250
Less: Prior year reserve use	-	-	-	-	(45,000)	(45,000)
Total General & Administrative	\$ 687,024	\$ 795,729	\$ 642,137	\$ 535,382	\$ 752,864	\$ 752,864



General Fund Budget Detail (Cont.)

	Last Year 2020/21		Current Year 2021/22		2022/2023	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Major Maintenance						
Abandoned Vessel Removal	\$ 50,000	\$ 6,400	\$ 40,000	\$ 15,000	\$ 20,000	\$ 20,000
Coastal Gateway Furniture Replacement	-	-	-	-	11,000	11,000
District Buildings - Maintenance & Improvements	14,000	-	18,900	-	24,500	24,500
Document Conversion & Organization	-	-	-	-	2,500	2,500
Dredge Equipment Maintenance	2,880	2,869	2,775	2,775	3,000	3,000
Heavy Equipment Maintenance	7,350	4,522	7,500	7,500	7,500	7,500
Lift Station Repairs	2,500	2,204	-	-	-	-
Lighthouse Road Maintenance	-	-	-	-	30,000	30,000
Mooring Capital Cost (LCM)	-	-	-	-	-	-
Parking Lot Maintenance	16,800	525	24,500	24,500	24,500	24,500
Pier Lumber & Materials	75,600	70,427	87,500	87,500	98,000	98,000
Revetment Maintenance	35,000	35,000	35,000	35,000	15,000	15,000
Trailer Hoist Maintenance & Repairs	-	-	3,750	3,750	2,700	2,700
Wastewater Collection System Maintenance	-	-	-	-	2,500	2,500
Water Distribution System Maintenance	-	-	-	-	10,000	10,000
Water Tank	11,750	-	10,000	-	10,000	10,000
Budget Transfer	-	-	-	-	-	-
Major Maintenance	\$ 215,880	\$ 121,947	\$ 229,925	\$ 176,025	\$ 261,200	\$ 261,200
Specified Reserve Use	\$ (85,000)	\$ -	\$ (83,300)	\$ (29,175)	\$ (21,800)	\$ (21,800)
Operating Reserve Use	(15,093)	(56,146)	(11,425)	(126,850)	(189,400)	(189,400)
Grant Funding	(115,787)	(65,801)	(135,200)	(20,000)	(50,000)	(50,000)
Total Funding	\$ (215,880)	\$ (121,947)	\$ (229,925)	\$ (176,025)	\$ (261,200)	\$ (261,200)



General Fund Budget Detail (Cont.)

	Last Year 2020/21		Current Year 2021/22		2022/2023	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Capital Project Outlay						
Air Compressor	\$ -	\$ -	\$ 18,000	\$ 12,750	\$ -	\$ -
Avila Pier Landing Rehabilitation	-	-	50,000	-	220,000	220,000
Avila Pier Rehabilitation	1,310,000	16,850	1,550,000	1,050,000	1,845,000	1,845,000
Avila Pier & Harford Pier Water/Fireline Repairs	5,000	5,784	60,000	10,000	-	-
Boom Truck	-	-	10,800	12,000	13,800	13,800
Coastal Gateway HVAC	-	-	-	-	15,000	15,000
Crane Cab Refurbishment	3,000	-	3,000	1,500	-	-
Digital Radio Upgrade	10,000	-	15,000	15,000	-	-
District Landline Phone Replacement	-	-	7,000	7,044	-	-
District Staff Landing	-	-	-	-	-	-
Dredge Equipment Maintenance	-	-	-	-	-	-
Emergency Operations Center	-	-	-	-	22,000	22,000
Generators	27,000	5,870	29,400	29,400	-	-
Harbor Terrace Project Monitoring	31,500	20,022	22,260	22,260	17,500	17,500
Harbor Terrace Gear Storage	-	-	24,500	24,500	-	-
Harford Pier Canopy	96,000	90,846	-	-	-	-
Harford Pier Redevelopment	-	-	240,000	212,000	100,000	100,000
Harford Pier Site Plan	40,000	31,178	-	-	-	-
Harford Pier Survey	-	-	39,850	39,850	-	-
Harbor Patrol - New Vessel	400,000	435,513	-	-	-	-
Harbor Patrol - Boat #2	30,000	19,243	-	-	-	-
Harbor Patrol Equipment Replacement	5,500	5,379	-	-	25,000	25,000
Harbor Terrace	-	15,241	-	-	-	-
Harbor Terrace: District Use Area	-	40,600	-	-	-	-
Manhole Maintenance	-	-	10,000	9,800	-	-
Master Plan - PSLHD	-	-	5,000	-	10,000	10,000
Mobile Hoist Pier Extension	-	-	-	-	-	-
Mooring Crew Skiff	-	-	7,500	7,300	-	-
Network Server (District IT)	-	-	17,000	17,000	-	-
Outboard Motor Storage	-	-	-	-	-	-
Parking Pay Station	-	-	-	-	-	-
Security Cameras	-	-	15,000	10,000	18,600	18,600
Sewer Treatment Plant	18,750	22,424	18,750	25,000	37,500	37,500
Trailer Boat Gas Pump	-	-	-	-	-	-
Trailer Boat Dock	-	-	-	-	-	-
Underground Storage Tank Replacement	-	-	-	-	417,200	417,200
Utility Task Vehicle (UTV)	-	-	40,800	-	40,800	40,800
Vehicle Replacement Program	-	-	-	-	60,000	60,000
Total Capital Project Outlay	\$ 1,976,750	\$ 708,949	\$ 2,183,860	\$ 1,505,404	2,842,400	2,842,400
Specified Reserve Use	\$ (378,232)	\$ -	\$ (343,802)	\$ (222,000)	\$ (446,800)	\$ (446,800)
Operating Reserve Use	(119,018)	(381,191)	(248,058)	(460,404)	(631,000)	(378,953)
Grant Funding	(1,479,500)	(327,758)	(1,592,000)	(823,000)	(1,764,600)	(2,016,647)
Total Funding	\$ (1,976,750)	\$ (708,949)	\$ (2,183,860)	\$ (1,505,404)	\$ (2,842,400)	\$ (2,842,400)



Enterprise Fund Budget Summary

	Last Year 2020/21		Current Year 2021/22		2022/23		% Change from 2021/22 Projections
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget	
REVENUES							
Service Revenue <i>(Avila Parking, Location Fees, Citations)</i>	\$ 530,700	\$ 480,030	\$ 552,700	\$ 603,700	\$ 610,600	\$ 610,600	1.1%
Mooring Revenue <i>(Moorage Fees, Equipment Sales, Skiff Space) (Exclusive of Labor and O&M)</i>	164,900	154,687	165,900	149,100	179,800	179,800	20.6%
Leases & Licenses <i>(Leases, Licenses, RVs, Utility Reimbursement)</i>	1,352,800	1,277,545	1,457,600	1,553,100	1,751,000	1,751,000	12.7%
Diesel Sales <i>(Exclusive of Labor, O&M, and Permits)</i>	24,700	24,076	24,700	24,700	25,000	25,000	1.2%
Total Operating Revenue	2,073,100	1,936,338	2,200,900	2,330,600	2,566,400	2,566,400	10.1%
Non-Operating Revenue/(Expenditure) <i>(Property Tax, Interest, Grant Income)</i>	49,000	116,291	28,000	54,000	24,000	24,000	-55.6%
REVENUES	\$ 2,122,100	\$ 2,052,629	\$ 2,228,900	\$ 2,384,600	\$ 2,590,400	\$ 2,590,400	8.6%
EXPENDITURES							
Salaries/Wages/Benefits <i>Budget Contingency</i>	\$ 993,723	\$ 1,002,079	\$ 1,051,096	\$ 1,043,596	\$ 1,094,810	\$ 1,094,810	4.9%
Supplies <i>Budget Contingency</i>	31,964	23,838	32,369	21,747	23,391	23,391	7.6%
Operations & Maintenance <i>Budget Contingency</i>	88,213	106,165	96,463	81,697	93,456	93,456	25.6%
Utilities <i>Budget Contingency</i>	186,135	153,400	180,252	184,339	177,121	177,121	-3.9%
General & Administrative <i>Budget Contingency</i> <i>Less: Prior year reserve use</i>	350,512 60,250 -	287,765 -	408,263 60,250 -	364,568 -	395,286 51,250 -	395,286 51,250 -	8.4% 100.0%
OPERATING EXPENDITURES	1,710,797	1,573,248	1,828,694	1,695,947	1,870,265	1,870,265	13.5%
NET INCOME BEFORE MAJOR MAINTENANCE & CAPITAL PROJECTS	411,303	479,381	400,206	688,653	720,135	720,135	-3.3%
Major Maintenance Expense <i>Less: Grants Prior year reserve use</i>	180,320 (88,384) (59,500)	133,468 (3,200) -	420,575 (4,800) (190,200)	244,134 (95,000) (77,984)	175,800 - (72,200)	175,800 - (72,200)	-28.0% -100.0% -7.4%
Capital Project Outlay <i>Less: Grants Prior year reserve use</i>	2,531,550 (1,601,500) (98,620)	601,601 (30,800) -	2,137,858 (1,816,856) (113,357)	342,852 (246,000) (53,000)	875,700 (459,500) (95,600)	875,700 (561,092) (95,600)	155.4% 128.1% 80.4%
MAJOR MAINTENANCE AND CAPITAL PROJECTS	\$ 863,866	\$ 701,069	\$ 433,220	\$ 115,002	\$ 424,200	\$ 322,608	180.5%
REVENUES less EXPENDITURES	\$ (452,563)	\$ (221,688)	\$ (33,014)	\$ 573,650	\$ 295,935	\$ 397,527	-40.1%
Reserve Set Aside		\$ -	\$ -	\$ (37,275)	\$ -	\$ -	-100.0%
Budget Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Increase/(Decrease) in operating reserves	\$ (452,563)	\$ (221,688)	\$ (33,014)	\$ 536,375	\$ 295,935	\$ 397,527	-36.0%



Enterprise Fund Budget Detail

	Last Year 2020/21		Current Year 2021/22		2022/23	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Service Revenue						
Administration	\$ 20,000	\$ 8,828	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Branded Merchandise	1,700	1,462	1,700	1,700	2,000	2,000
Branded Merchandise COGS	(1,000)	(1,988)	(1,000)	(1,000)	(1,400)	(1,400)
Citations	30,000	19,443	30,000	20,000	30,000	30,000
Facilities Labor & Equipment	5,000	6,827	5,000	3,000	5,000	5,000
Avila Parking	470,000	437,292	400,000	510,000	510,000	510,000
Harbor Patrol & Lifeguards	5,000	6,275	5,000	5,000	5,000	50,000
Harford Landing/ Harford Pier Parking	-	1,891	102,000	55,000	50,000	5,000
Budget Transfer	-	-	-	-	-	-
Total Service Revenue	\$ 530,700	\$ 480,030	\$ 552,700	\$ 603,700	\$ 610,600	\$ 610,600

	Last Year 2020/21		Current Year 2021/22		2022/23	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Mooring Revenue						
Anchorage Fees	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,000	\$ 1,400	\$ 1,400
Work Dock Rental Fee	1,100	75	1,300	1,000	1,400	1,400
Equipment Rental- Moorings	-	-	0	1,000	-	-
Equipment Rental- Moorings	27,500	25,478	27,500	27,500	29,000	29,000
Mooring Operations	127,600	124,468	129,000	110,000	135,000	135,000
Fisherman's Discount	(14,500)	(9,803)	(14,500)	(11,000)	(10,000)	(10,000)
Mooring Equipment Sales	50,600	48,029	51,000	45,000	54,000	54,000
Mooring Equipment COGS	(28,700)	(34,859)	(29,700)	(25,400)	(31,000)	(31,000)
Mooring Revenue	\$ 164,900	\$ 154,687	\$ 165,900	\$ 149,100	\$ 179,800	\$ 179,800



Enterprise Fund Budget Detail (Cont.)

	Last Year 2020/21		Current Year 2021/22		2022/23	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Leases & Licenses Revenue						
Commissions- Laundry	\$ 4,000	\$ 3,567	\$ 4,000	\$ 4,000	\$ 4,200	\$ 4,200
Coastal Gateway Room Rental	3,000	721	3,000	3,000	3,200	3,200
Coin Showers	21,000	20,694	21,000	21,000	22,000	22,000
Harford Land Area- Leases	180,200	254,532	197,000	197,000	222,000	222,000
Piers-Leases	244,300	223,844	235,900	235,900	260,000	260,000
Piers- Licenses	31,900	25,308	15,000	15,000	27,000	27,000
Beaches-Leases	10,000	12,463	10,400	10,400	11,000	11,000
Beaches- Licenses	10,800	8,810	9,700	9,700	14,000	14,000
Boat & Gear Storage	50,000	15,864	13,000	13,000	36,000	36,000
Boat Washdown	2,600	2,613	2,600	2,600	2,600	2,600
Coin Hoist- Harford Pier	4,500	5,150	4,500	4,500	4,500	4,500
Harbor Terrace RV Resort	250,000	-	250,000	260,000	400,000	400,000
RVs- Babe Lane	-	-	-	-	-	-
RVs- Other than Babe Lane	500,000	645,111	650,000	700,000	653,000	653,000
Utilities Reimbursement	40,000	56,675	40,000	75,000	90,000	90,000
Miscellaneous Operating Income	500	2,194	1,500	2,000	1,500	1,500
Total Leases & Licenses Revenue	\$ 1,352,800	\$ 1,277,545	\$ 1,457,600	\$ 1,553,100	\$ 1,751,000	\$ 1,751,000

	Last Year 2020/21		Current Year 2021/22		2022/23	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Diesel Sales Revenue						
Diesel Sales	\$ 130,000	\$ 88,053	\$ 130,000	\$ 130,000	\$ 150,000	\$ 150,000
Diesel Cost of Goods Sold	(105,300)	(63,977)	(105,300)	(105,300)	(125,000)	(125,000)
Total Diesel Sales Revenue	\$ 24,700	24,076	24,700	24,700	\$ 25,000	\$ 25,000

	Last Year 2020/21		Current Year 2021/22		2022/23	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Non-Operating Revenue						
Interest Income	\$ 48,000	\$ 24,190	\$ 24,000	\$ 18,000	\$ 18,000	\$ 18,000
Finance Charge Income	1,000	7,102	1,000	1,500	1,000	1,000
Grant Income	-	-	3,000	30,000	5,000	5,000
Bad Debt Recovery	-	-	-	4,500	-	-
Tax Proceeds	-	-	-	-	-	-
Gain/(Loss) on Disposal of Assets	-	85,000	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Misc. Non-Operating Income (Exp.)	-	-	-	-	-	-
Unrealized Gain/(Loss) on Investment	-	-	-	-	-	-
Budget Transfer	-	-	-	-	-	-
Total Non-Operating Revenue	\$ 49,000	\$ 116,291	\$ 28,000	\$ 54,000	\$ 24,000	\$ 24,000



Enterprise Fund Budget Detail (Cont.)

	Last Year 2020/21		Current Year 2021/22		2022/23	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Salaries/Wages/Benefits						
Wages - Commissioners	\$ 14,400	\$ 14,400	14,400	\$ 14,400	\$ 14,400	\$ 14,400
Wages - Employees	596,672	605,880	662,975	662,975	685,134	685,134
Health Insurance	113,023	97,643	104,536	104,536	109,400	109,400
OPEB Expense	-	47,331	-	-	-	-
Workers Compensation	33,309	30,935	33,857	33,857	38,600	38,600
Payroll Taxes	46,845	46,482	48,318	48,318	53,700	53,700
Pension Costs	139,637	131,908	137,174	137,174	140,400	140,400
Pension 115 Trust Fund	-	-	-	-	14,776	14,776
Recruitment	1,800	3,450	1,800	1,800	1,000	1,000
Misc. Employee Benefits	2,250	1,166	2,250	2,250	2,600	2,600
Unemployment Self Insurance	-	-	-	-	-	-
Contract Labor	1,786	-	1,786	1,786	1,800	1,800
Contract Security	-	-	-	-	-	-
Compensated Absence	11,500	10,941	11,500	11,500	13,000	13,000
Other Post Employment Benefits	25,000	11,943	25,000	25,000	20,000	20,000
TRAN Payment to County	-	-	-	-	-	-
Salaries, Wages, & Benefits						
Contingency	7,500	-	7,500	-	7,500	7,500
Budget Transfer	-	-	-	-	-	-
Total Salaries/Wages/Benefits	\$ 993,723	\$ 1,002,079	\$ 1,051,096	\$ 1,043,596	\$ 1,102,310	\$ 1,102,310

	Last Year 2020/21		Current Year 2021/22		2022/23	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Supplies						
Office	\$ 10,166	\$ 9,078	\$ 10,369	\$ 9,353	\$ 10,369	\$ 10,369
Emergency Supplies	-	-	-	500	500	500
Shop	2,972	2,214	2,972	2,702	2,972	2,972
RV Camping	-	-	-	-	-	-
Sanitation	3,467	3,626	3,467	3,467	3,034	3,034
Harbor Patrol/Lifeguards	-	-	-	-	-	-
Mooring	3,825	4,687	3,825	2,975	3,825	3,825
Dredge	850	1,586	850	800	850	850
Clothing/Equipment	1,534	2,648	1,735	1,700	1,841	1,841
Supply Contingency	9,150	-	9,150	250	9,150	9,150
Budget Transfer	-	-	-	-	-	-
Total Supplies	\$ 31,964	\$ 23,838	\$ 32,369	\$ 21,747	\$ 32,541	\$ 32,541



Enterprise Fund Budget Detail (Cont.)

	Last Year 2020/21		Current Year 2021/22		2022/23	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Operations & Maintenance						
Building/Facility	\$ 5,219	\$ 7,186	\$ 5,219	\$ 5,219	\$ 5,219	\$ 5,219
Vandalism	-	-	-	-	-	-
Office machines	-	-	-	-	3,800	3,800
Dredge	8,500	11,809	12,750	12,750	15,300	15,300
Electronic Equipment	501	1,002	501	417	668	668
Vehicles & Equipment	9,102	4,483	8,168	8,168	8,168	8,168
Crane	1,500	-	1,500	1,500	-	-
Coastal Gateway Costs	2,550	1,133	1,700	425	2,550	2,550
Patrol Boats	-	-	-	-	-	-
LCM	1,275	34	1,275	1,275	1,275	1,275
Boatyard Maintenance	1,000	625	1,000	1,000	1,000	1,000
Camp Host	850	309	850	850	850	850
Water Taxi Host	850	3,304	850	850	4,250	4,250
Signs	1,305	3,051	559	559	559	559
Road/Revetment	3,975	1,368	3,975	3,975	3,975	3,975
General Maintenance	2,566	\$ 4,933	2,566	2,566	2,566	2,566
Sport Launch	1,700	6,354	4,250	4,250	850	850
Beaches	-	858	-	-	-	-
Public Hoist	1,700	687	1,700	1,700	1,700	1,700
Tools	2,806	1,486	2,806	2,338	2,806	2,806
Fuel	10,800	7,886	10,800	10,800	12,706	12,706
Piers	6,600	7,721	5,400	5,400	5,400	5,400
Diesel Facility	6,800	14,157	6,800	6,800	5,950	5,950
Ice Facility	-	-	-	-	2,550	2,550
Lighthouse	-	180	-	-	-	-
Water & Sewer System	3,300	2,588	3,300	3,000	3,000	3,000
Storm Water	900	816	900	900	1,350	1,350
Fire Protection	79	2,451	74	69	79	79
Dock & Landing	5,185	21,384	5,185	5,185	5,185	5,185
Tenant Expenance	-	360	5,185	1,700	1,700	1,700
Operations & Maintenance						
Contingency	9,150	-	9,150	-	9,150	9,150
Budget Transfer	-	-	-	-	-	-
Total Operations & Maintenance	\$ 88,213	\$ 106,165	\$ 96,463	\$ 81,697	\$ 102,606	\$ 102,606



Enterprise Fund Budget Detail (Cont.)

	Last Year 2020/21		Current Year 2021/22		2022/2023	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Utilities						
Electricity	\$ 32,593	\$ 28,952	\$ 27,497	\$ 22,704	\$ 32,593	\$ 32,593
Telephone/Communications	9,583	12,575	10,809	28,710	10,733	10,733
Gas	601	490	534	534	601	601
Sewer	24,639	23,635	24,639	24,639	24,639	24,639
Trash	12,170	9,739	10,223	10,223	11,156	11,156
Haz Mat Disposal	1,500	1,451	1,500	1,500	1,500	1,500
Water - Lopez	93,134	74,583	93,134	93,134	93,134	93,134
Water/Sewer - Avila	2,767	1,974	2,767	2,895	2,767	2,767
Utility Contingency	9,150	-	9,150	-	9,150	9,150
Budget Transfer	-	-	-	-	-	-
Total Utilities	\$ 186,135	\$ 153,400	\$ 180,252	\$ 184,339	\$ 186,271	\$ 186,271

	Last Year 2020/21		Current Year 2021/22		2022/2023	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
General & Administrative						
Advertising & Promotion	\$ 1,397	\$ 106	\$ 1,397	\$ 259	\$ 1,397	\$ 1,397
Travel, Meals, Lodging	15,355	1,291	21,497	7,370	18,426	18,426
Education/Training	2,640	2,437	2,805	2,805	2,475	2,475
Dues & Subscriptions	19,119	12,425	21,381	21,381	27,343	27,343
Legal Advertising	880	634	880	800	880	880
Cash (Over) / Short	-	(44)	-	-	-	-
Bank Charges/Merchant Fees	29,750	50,712	42,500	44,200	46,750	46,750
Bad Debts/Returned Checks	7,500	1,111	3,000	1,500	3,000	3,000
Consultants	4,598	5,291	7,365	7,365	4,785	4,785
Legislative Advocacy	3,360	3,360	3,400	3,400	3,680	3,680
Computers & Equipment	4,152	8,646	4,152	4,152	4,152	4,152
Parking	16,000	20,714	16,000	16,000	14,000	14,000
Legal Fees	45,000	49,981	60,000	66,000	60,000	60,000
Audits	4,400	4,000	4,800	4,400	5,200	5,200
Tax Collection Fees	-	-	-	-	-	-
Treasurer Fees	16,000	15,539	16,000	16,000	28,000	28,000
Permits	1,617	415	1,617	1,617	5,529	5,529
Elections	-	-	-	-	-	-
Property Insurance	118,074	110,680	120,800	120,800	134,000	134,000
Cities Redevelopment	-	-	-	-	-	-
Bonds	320	-	320	320	320	320
LAFCO Fees	-	-	-	-	-	-
Coastal Conservancy	50,000	-	70,000	45,000	25,000	25,000
Board Discretionary Fund	1,000	268	1,000	1,000	1,000	1,000
Harbor Director Discretionary Fund	200	200	200	200	200	200
Contingency	9,150	-	9,150	-	9,150	9,150
Budget Contingency Fund	60,250	-	60,250	-	51,250	51,250
Less: Prior year reserve use	-	-	-	-	-	-
Total General & Administrative	\$ 410,762	\$ 287,765	\$ 468,513	\$ 364,568	\$ 446,536	\$ 446,536



Enterprise Fund Budget Detail (Cont.)

	Last Year 2020/21		Current Year 2021/22		2022/2023	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Major Maintenance						
Abandoned Vessel Removal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Coastal Gateway Furniture Replacement	-	-	-	-	11,000	11,000
District Buildings - Maintenance & Improvements	6,000	-	8,100	-	10,500	10,500
Document Conversion & Organization	-	-	-	-	2,500	2,500
Dredge Equipment Maintenance	16,320	16,258	15,725	15,725	17,000	17,000
Heavy Equipment Maintenance	17,150	10,552	17,500	17,500	17,500	17,500
Lift Station Repairs	7,500	6,611	-	-	-	-
Lighthouse Road Maintenance	-	-	-	-	-	-
Mooring Capital Cost (LCM)	82,000	69,639	300,000	141,659	32,000	32,000
Parking Lot Maintenance	7,200	225	10,500	10,500	10,500	10,500
Pier Lumber & Materials	32,400	30,183	37,500	37,500	42,000	42,000
Revetment Maintenance	-	-	-	-	-	-
Trailer Hoist Maintenance & Repairs	-	-	21,250	21,250	15,300	15,300
Wastewater Collection System Maintenance	-	-	-	-	7,500	7,500
Water Distribution System Maintenance	-	-	-	-	-	-
Water Tank	11,750	-	10,000	-	10,000	10,000
Budget Transfer	-	-	-	-	-	-
Major Maintenance	\$ 180,320	\$ 133,468	\$ 420,575	\$ 244,134	\$ 175,800	\$ 175,800
Specified Reserve Use	\$ (59,500)	\$ -	\$ (190,200)	\$ (77,984)	\$ (72,200)	\$ (72,200)
Operating Reserve Use	(32,436)	(130,268)	(225,575)	(71,150)	(103,600)	(103,600)
Grant Funding	(88,384)	(3,200)	(4,800)	(95,000)	-	-
Total Funding	\$ (180,320)	\$ (133,468)	\$ (420,575)	\$ (244,134)	\$ (175,800)	\$ (175,800)



Enterprise Fund Budget Detail (Cont.)

	Last Year 2020/21		Current Year 2021/22		2022/2023	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Capital Project Outlay						
Air Compressor	-	-	42,000	29,750	-	\$ -
Avila Pier Landing Rehabilitation	-	-	-	-	-	-
Avila Pier Rehabilitation	-	-	-	-	-	-
Avila Pier & Harford Pier Water/Fireline Repairs	-	-	-	-	-	-
Boom Truck	-	-	25,200	28,000	32,200	32,200
Coastal Gateway HVAC	-	-	-	-	15,000	15,000
Crane Cab Refurbishment	7,000	-	7,000	3,500	-	-
Digital Radio Upgrade	-	-	-	-	-	-
District Landline Phone Replacement	-	-	-	-	-	-
District Staff Landing	25,000	24,459	-	-	-	-
Dredge Equipment Maintenance	20,000	16,197	-	-	-	-
Emergency Operations Center	-	-	-	-	-	-
Generators	63,000	13,697	68,600	68,600	-	-
Harbor Terrace Project Monitoring	13,500	8,581	9,540	9,540	7,500	7,500
Harbor Terrace Gear Storage	370,000	358,361	10,500	10,500	-	-
Harford Pier Canopy	24,000	22,711	-	-	-	-
Harford Pier Redevelopment	-	-	60,000	53,000	25,000	25,000
Harford Pier Site Plan	10,000	7,795	-	-	-	-
Harford Pier Survey	-	-	9,962	9,962	-	-
Harbor Patrol - New Vessel	35,000	-	-	-	-	-
Harbor Patrol - Boat #2	-	-	-	-	-	-
Harbor Patrol Equipment Replacement	-	-	-	-	-	-
Harbor Terrace	82,800	35,562	-	-	-	-
Harbor Terrace: District Use Area	70,000	17,400	-	-	-	-
Manhole Maintenance	-	-	-	-	-	-
Master Plan - PSLHD	-	-	-	-	-	-
Mobile Hoist Pier Extension	1,300,000	-	1,300,000	-	-	-
Mooring Crew Skiff	-	-	-	-	-	-
Network Server (District IT)	-	-	-	-	-	-
Outboard Motor Storage	-	-	7,500	-	7,500	7,500
Parking Pay Station	30,000	29,568	-	-	-	-
Security Cameras	-	-	-	-	-	-
Sewer Treatment Plant	56,250	67,271	56,250	75,000	112,500	112,500
Trailer Boat Gas Pump	-	-	45,000	30,000	-	-
Trailer Boat Dock	-	-	486,106	25,000	487,000	487,000
Underground Storage Tank Replacement	425,000	-	-	-	178,800	178,800
Utility Task Vehicle (UTV)	-	-	10,200	-	10,200	10,200
Vehicle Replacement Program	-	-	-	-	-	-
Total Capital Project Outlay	\$ 2,531,550	\$ 601,601	\$ 2,137,858	\$ 342,852	\$ 875,700	\$ 875,700
Specified Reserve Use	\$ (98,620)		\$ (113,357)	\$ (53,000)	\$ (95,600)	\$ (95,600)
Operating Reserve Use	(831,430)	(570,801)	(207,645)	(43,852)	(320,600)	(219,008)
Grant Funding	(1,601,500)	(30,800)	(1,816,856)	(246,000)	(459,500)	(561,092)
Total Funding	\$ (2,531,550)	\$ (601,601)	\$ (2,137,858)	\$ (342,852)	\$ (875,700)	\$ (875,700)



Our Future





Five Year Major Maintenance Plan

Major Maintenance Costs						
Description	2022/23	2023/24	2024/25	2025/26	2026/27	Notes
Abandoned Vessel Removal	\$ 20,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	Removal, storage, and disposal of abandoned vessels
<i>Grant Funding</i>	(20,000)	(15,000)	(15,000)	(15,000)	(15,000)	<i>Division of Boating and Waterways</i>
Coastal Gateway Furniture Replacement	\$ 22,000	-	-	-	-	Purchase new tables, chairs, and other furniture and equipment
District Buildings - Maintenance & Improvements	35,000	25,000	25,000	25,000	25,000	Repair and maintenance on District buildings; improvements to existing District facilities
<i>Building Improvement Reserve Use</i>	(10,000)					<i>Building Improvement Reserve</i>
Document Conversion & Organization	5,000	-	-	-	-	Conversion of historical files and documents into electronic format. Following years will be expensed in operating acct.
Dredge Equipment Maintenance	20,000	20,000	20,000	20,000	20,000	Annual maintenance on District's dredge pump, hose, pipe, and related equipment; Budget for new pump in 2027/28
<i>Dredge Reserve Use</i>	(14,000)	-	-	-	-	<i>Dredge reserve</i>
Heavy Equipment Maintenance	25,000	25,000	25,000	25,000	25,000	Annual Maintenance to Reach Lift, Boom Truck, Backhoe, Tractor, Dump Truck, and Crane
Lighthouse Road Maintenance	30,000	-	-	30,000	-	Maintenance on Lighthouse Road, including repaving, resealing, and re-stripping approximately every 3-5 years
<i>Grant Funding</i>	(30,000)	-	-	(30,000)	-	<i>PG&E grant funds</i>
Mooring Capital Cost (LCM)	32,000	40,000	40,000	40,000	40,000	Repairs and maintenance to the District's mooring tender the Elsie M (LCM)
<i>LCM Reserve Use</i>	(32,000)	(20,000)	(20,000)	(20,000)	(20,000)	<i>LCM reserve</i>
Parking Lot Maintenance	35,000	25,000	25,000	200,000	25,000	Repaving, sealing, and restriping of the Harford Landing Parking Lot 2022/23; Capital Improvement in 2025/26
Pier Lumber & Materials	140,000	140,000	140,000	140,000	140,000	Lumber and materials for annual maintenance to the Harford Pier and Avila Pier
Revetment Maintenance	15,000	10,000	10,000	10,000	10,000	Repairs to the concrete area at the Sport Launch jetty and other areas where the revetment has been undermined
Trailer Boat Hoist Maintenance & Repairs	18,000	40,000	18,000	18,000	18,000	Routine inspections, maintenance, and repairs to the Trailer Boat Hoist
<i>Hoist Reserve Use</i>	(18,000)					<i>Hoist reserve</i>
Wastewater Collection System Maintenance	10,000	10,000	10,000	10,000	10,000	Maintenance of the port-wide wastewater system
Water Distribution System Maintenance	10,000	15,000	15,000	15,000	15,000	Maintenance of the port-wide water distribution system
Water Tank	20,000	-	10,000	-	10,000	Perform necessary repairs and improvements to the existing water tank system.
<i>Water Tank Reserve Use</i>	(20,000)					<i>Water Tank reserve</i>
Total Operating Reserves Use	\$ 293,000	\$ 330,000	\$ 318,000	\$ 483,000	\$ 318,000	



Five Year Capital Project Plan

Capital Projects & Asset Replacement (vehicles, equipment, etc.)						
Description	2022/23	2023/24	2024/25	2025/26	2026/27	Notes
Avila Pier Landing Rehabilitation	220,000	-	-	-	-	Rehabilitation and reconstruction of the Avila Pier landing
Grant Funding	(200,000)	-	-	-	-	Department of Boating and Waterways (DBW)
Avila Pier Rehabilitation	1,845,000	50,000	50,000	50,000	100,000	Rehabilitation of the Avila Pier, continued project. Fiscal year 2026/27 5yr. inspection
Grant Funding	(1,500,000)	-	-	-	-	Wildlife Conservation Board \$1,250,000, Friends of Avila Pier \$245,000
Avila Pier Reserve	(245,000)	-	-	-	-	Avila Pier Reserves - Friends of Avila Pier
Boom Truck	46,000	46,000	46,000	46,000	46,000	Purchase a Boom Truck through a 5-year lease-to-own option
Coastal Gateway HVAC	30,000	-	-	-	-	Coastal Gateway HVAC replacement project
Coastal Gateway Reserve	(17,400)	-	-	-	-	Coastal Gateway Reserve
Dump Truck	-	-	90,000	-	-	Purchase new dump truck
Dredge Hose	-	-	-	-	22,000	Refurbish dredge hose every 4-5 Years
Emergency Operations Center	22,000	-	-	-	-	Alternative emergency operations center
Grant Funding	(22,000)	-	-	-	-	Nuclear Preparedness Program Grant (NPP)
Front Street Staircase	-	-	-	110,000	-	Engineering, demolition, and replacement of staircase
Harbor Office Remodel	-	-	-	265,000	265,000	Remodel of main office over a three-year period
Harbor Patrol - Boat Engine Replacement	-	18,000	-	18,000	-	Boat Engine Replacement
Harbor Patrol Emergency Equipment Replacement	25,000	25,000	200,000	25,000	25,000	In accordance with District Policy 3026.95 mandating an annual emergency equipment replacement fund
Grant Funding	(15,000)	-	-	-	-	CA State Lands Commission Covid-19 Mitigation Grant
Harbor Patrol Vehicle Replacement Reserve	(25,000)	-	(200,000)	-	-	Harbor Patrol Vehicle Replacement Reserve
Harford Pier Redevelopment	125,000	300,000	300,000	-	-	Redevelopment of the Harford Pier
Facilities Reserve	(100,000)	-	-	-	-	Facilities Reserve
Harbor Terrace Project Monitoring	25,000	-	-	-	-	Consultants and construction monitoring. Developer may continue with future phasing in 2022/23
Harbor Terrace - District Use Area	-	20,000	-	-	-	Lumber pad and cover, Pier Crew storage replacement
Lifeguard Tower	-	50,000	-	-	-	Avila Beach tower
Master Plan	10,000	100,000	-	-	-	Hire Consultant to aid in RFP development for Master Plan
Outboard Motor Storage	7,500	-	-	-	-	Outboard Motor Storage Lockers
Grant Funding	(7,500)	-	-	-	-	CCJCFCL Grant
Roll-Off Dumpsters	-	68,000	-	-	-	Purchase four roll-off dumpsters
Security Cameras	18,600	10,000	-	-	-	Security cameras
Grant Funding	(6,600)	-	-	-	-	CCJCFCL Grant
Sewer Treatment Plant	150,000	150,000	150,000	150,000	150,000	District's 35% share of the Avila Beach Community Services District's capital improvements
Water Treatment Plan Reserve	(55,000)	-	-	-	-	Water Treatment Plan Reserve
Skid Steer	-	100,000	-	-	-	Replace New Holland Tractor
Staff Pool Vehicle	-	-	-	-	25,000	Vehicle for use by staff on business-related travel
Trailer Boat Dock	487,000	-	-	-	-	Trailer Boat Dock Replacement
Grant Funding	(443,000)	-	-	-	-	Department of Boating and Waterways (DBW)
Trash Compactor	-	100,000	-	-	-	Purchase new trash compactor to consolidate waste
Underground Storage Tank Replacement	596,000	-	-	-	-	Preparation of bid documents and replacement of the UST
Grant Funding	(338,639)	-	-	-	-	CA State Lands Commission Covid-19 Mitigation Grant
Facilities Reserve	(100,000)	-	-	-	-	Facilities Reserve
Utility Task Vehicle	51,000	-	-	-	-	Harbor Patrol Utility Task Vehicle (UTV)
Grant Funding	(45,000)	-	-	-	-	Nuclear Preparedness Program Grant (NPP)
Vehicle Replacement Program	60,000	50,000	60,000	-	-	Vehicle Replacement Program - Harbor Patrol Truck 2022/23
Total Operating Reserves Use	\$ 597,961	\$ 1,087,000	\$ 696,000	\$ 664,000	\$ 633,000	



Five Year Projections

	2022/23	2023/24	2024/25	2025/26	2026/27
Operating Revenues	\$ 2,566,400	\$ 2,869,400	\$ 3,021,400	\$ 2,445,800	\$ 2,580,100
Non-Operating Revenues	4,356,658	4,480,600	4,421,600	4,558,000	4,698,400
Total Revenues	6,923,058	7,350,000	7,443,000	7,003,800	7,278,500
Operating Expenditures	(6,372,634)	(6,524,500)	(6,899,800)	(6,944,900)	(7,299,800)
Net Available for Major Maintenance and Capital Projects	550,424	825,500	543,200	58,900	(21,300)
Major Maintenance and Capital Projects	(4,155,100)	(1,417,000)	(1,014,000)	(1,147,000)	(951,000)
Grant Funding	2,627,739	15,000	-	-	-
Reserve Funding (Use)	<u>(976,937)</u>	<u>(576,500)</u>	<u>(470,800)</u>	<u>(1,088,100)</u>	<u>(972,300)</u>
Specified Reserve Use	(681,400)	(20,000)	-	-	-
Specified Reserve Funding	-	-	-	-	-
Operating Reserve Funding (Use)	(295,537)	(556,500)	(470,800)	(1,088,100)	(972,300)

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 and implementation of the Harford Land Area and Harford Pier paid parking.
- Boating related revenues (moorings, diesel sales, etc.) are projected to increase 5% every 5 years. The 2022/23 budget includes a CPI fee increase for moorings, gear storage, and boat storage.
- The budget assumes an increase in 2022/23 RV camping revenues to include the new Flying Flags Avila Beach at Port San Luis campground.
- Operating revenues for RV Camping locations Nobi Point and Woodyard are budgeted until final construction is complete for Flying Flags Avila Beach at Port San Luis campground.

Non-Operating Revenue:

- Base property taxes are projected to increase at a rate of 3% 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 2022/23 as the District spends down cash.
- The District is currently receiving Senate Bill 1090 funds in the amount of \$191,588.10 annually that will continue through 2025/26.

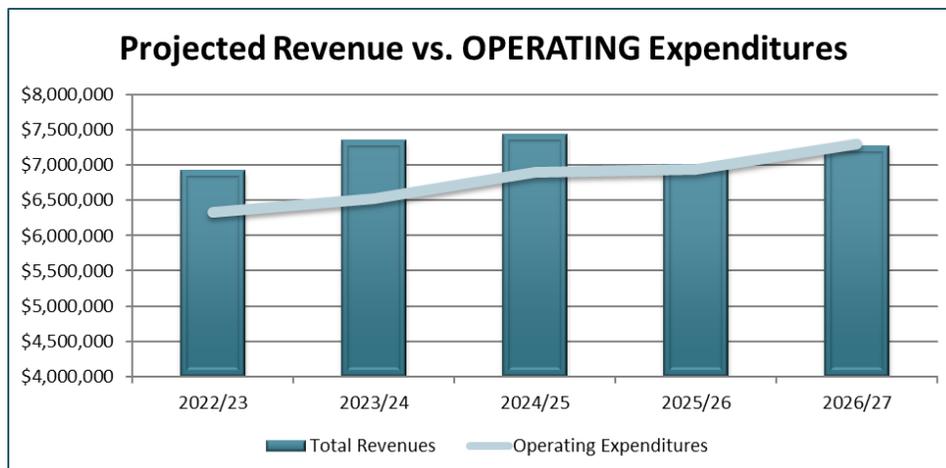


Five Year Projections (Cont.)

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 Harbor Patrol Officers Association.
 - Health insurance is projected to increase 5% per year and 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.

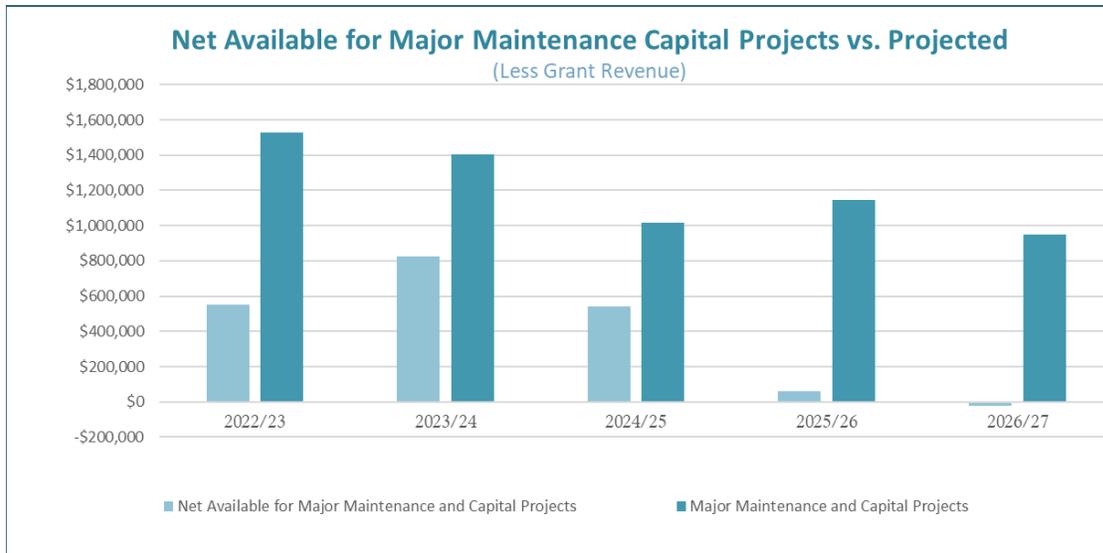
Major Maintenance and Capital Projects: Details on the projected major maintenance and capital projects are found on pages 50-69.



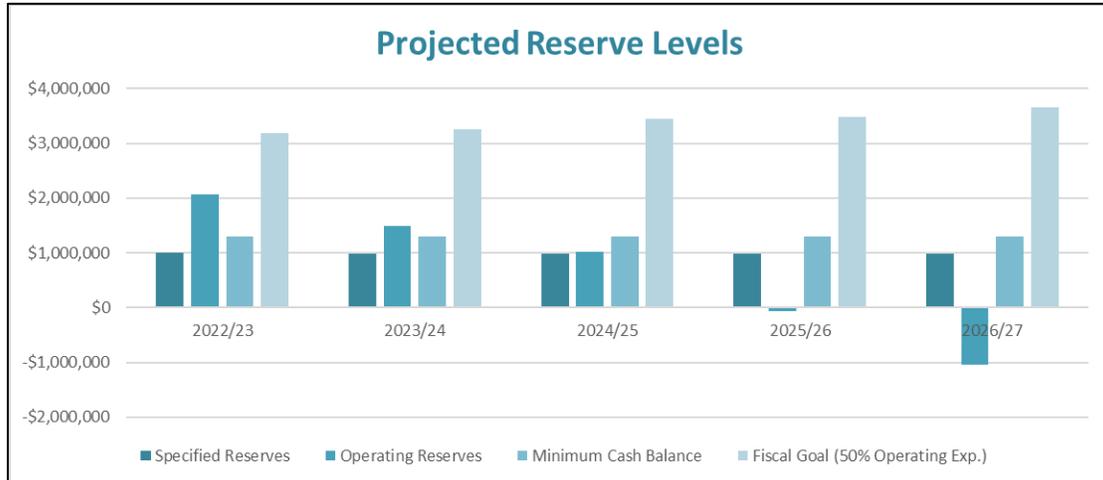
Revenues continue to outpace the operating expenditures. The difference between projected revenue and operating expenditures is used to fund major maintenance and capital projects.



Five Year Projections (Cont.)



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)

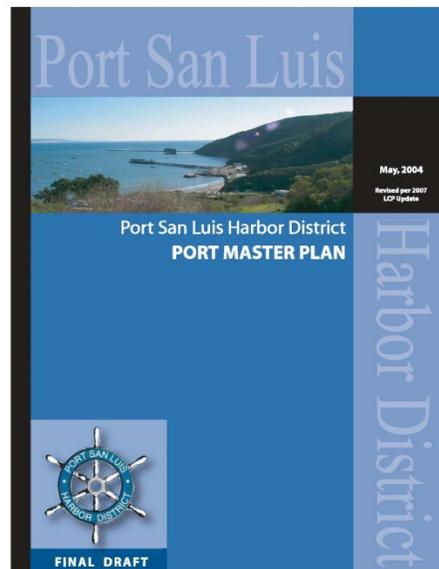
Port San Luis should be a harbor with protected, maintained, and enhanced resources that balance the environmental, social, and economic needs of the District and the various user group (Chapter 3 of the [Port San Luis Master Plan](#)).

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.

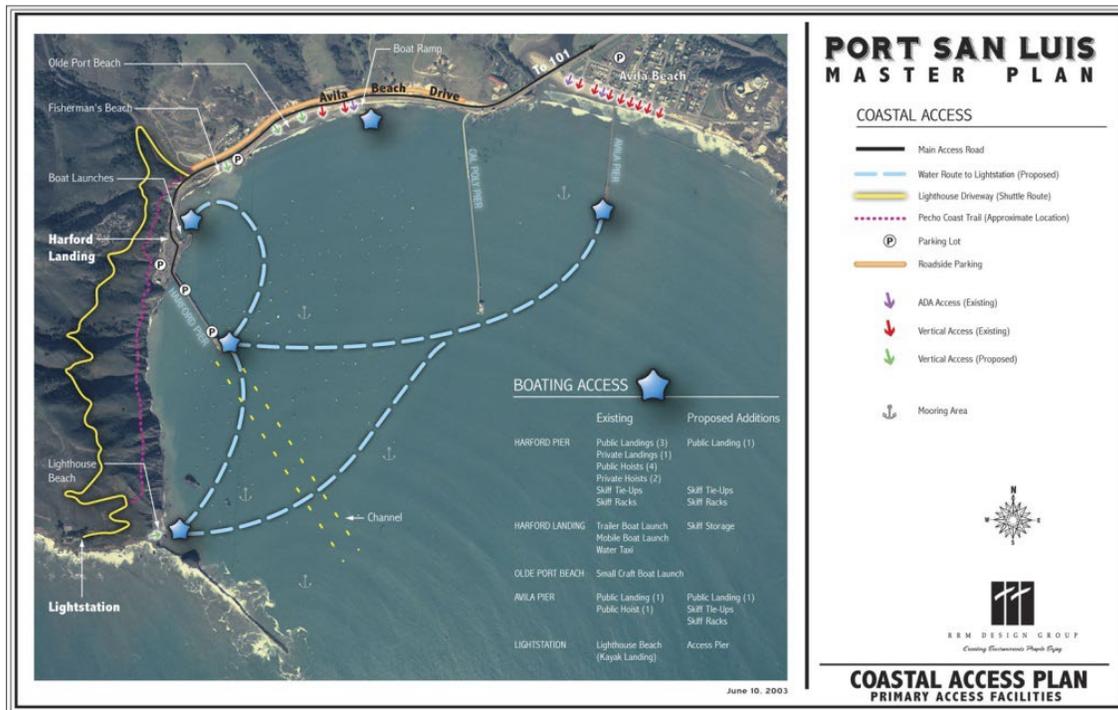


FIGURE 19



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.

Note: Pier rehabilitation work has begun, with additional phases included in the 2022/23 budget. A public process is currently underway to identify long-term projects, uses, and priorities for Harford Pier. The plan is expected to be completed in the first part of 2022/23.

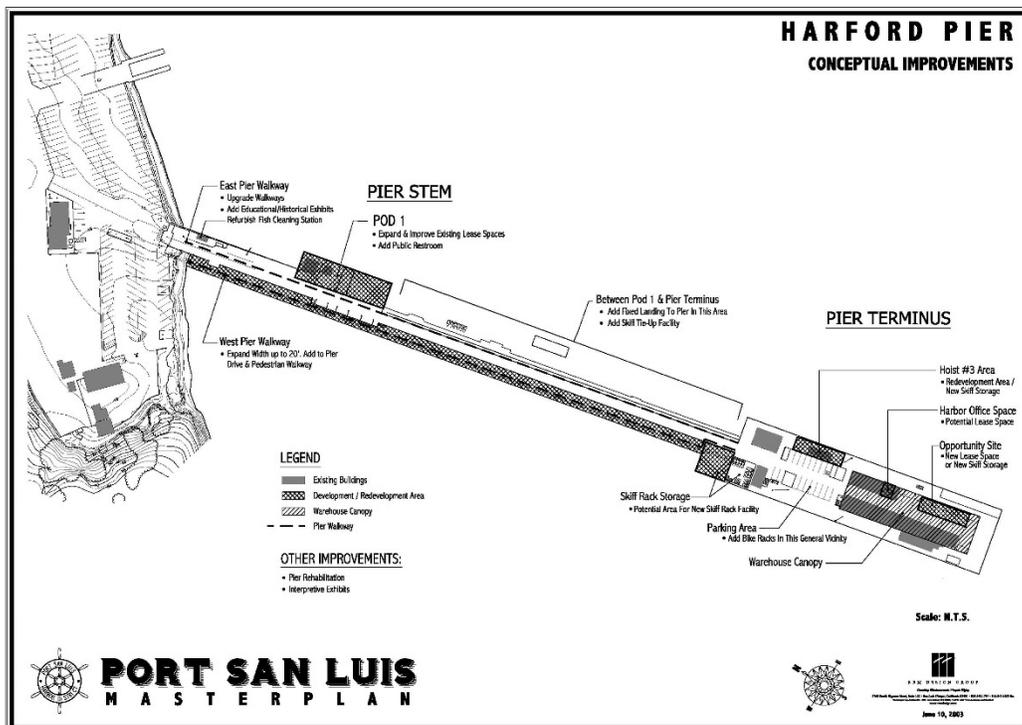


FIGURE 12



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.*
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.
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 structure for visitors.

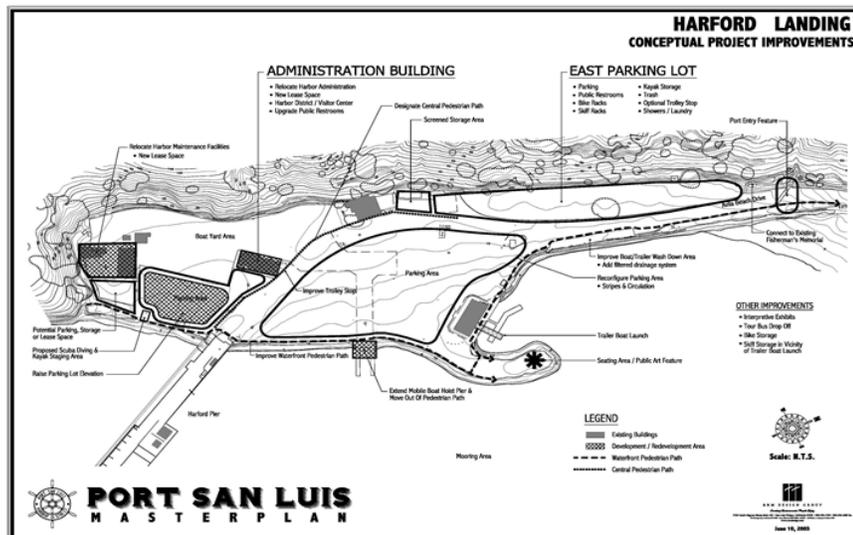


FIGURE 13



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)

Lightstation

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 Lightstation (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.

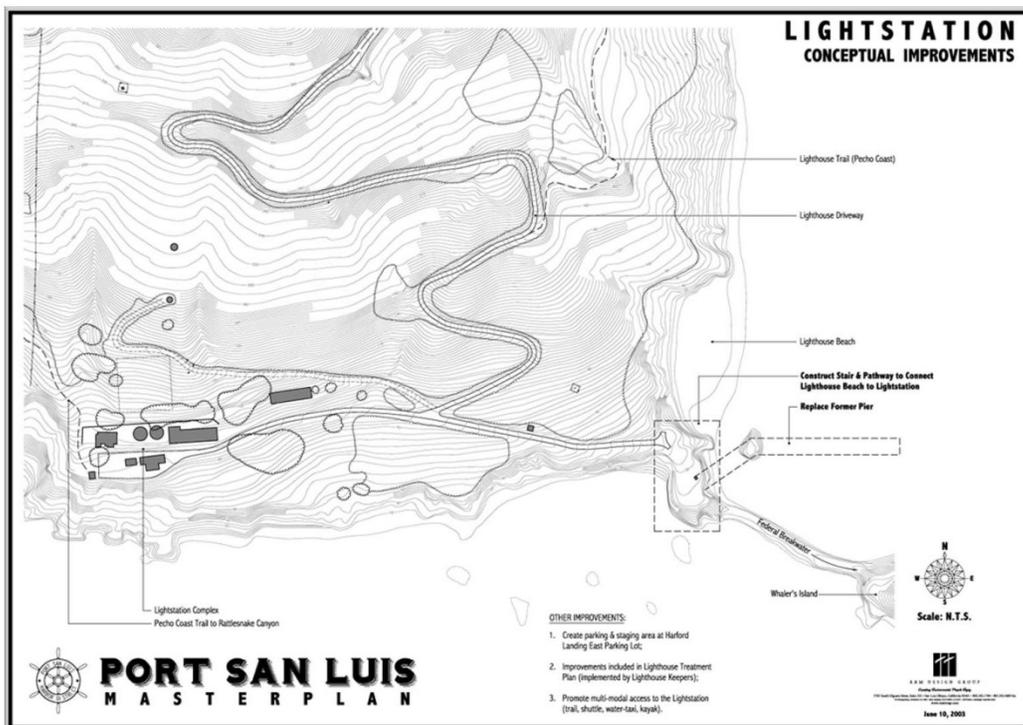


FIGURE 16



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 on the Five-Year capital project plan on page 87].
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. 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, and a plan to repair the pier over three phases was established. The first phase of repair will allow the full length of the pier to be reopened for visitors. Follow-up phases will restore pier facilities, such as public restrooms and boat landing. Funding has been secured to proceed with Phase 1, including \$1.25 million from Wildlife Conservation Board, \$250,000 from State Coastal Conservancy, \$245,000 from Friends of Avila Pier (FOAP), and \$10,000 from Avila Beach Community Foundation. The first phase of repairs is funded in the 2022/23 budget.

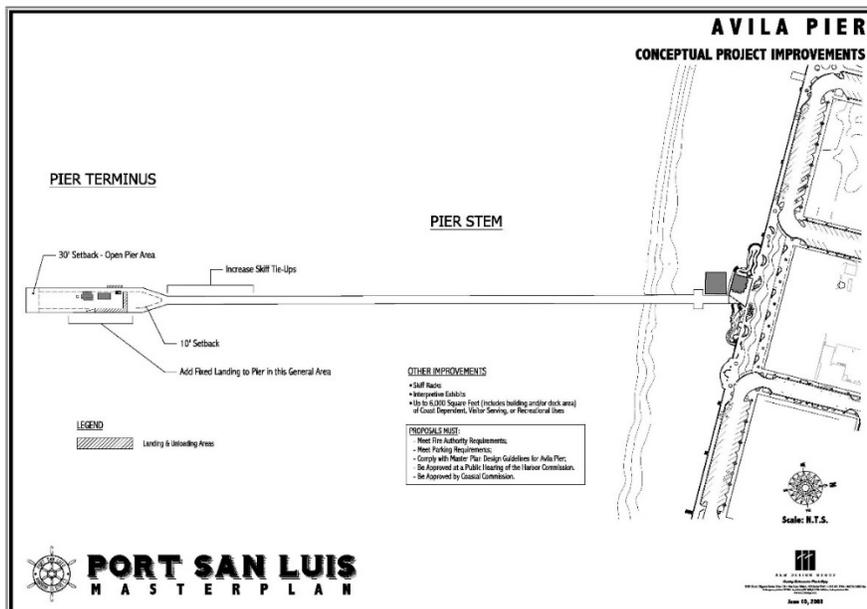


FIGURE 17



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 Outlay 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 15th each year, and the Final Budget shall be adopted prior to June 30th.
3. *Identify & Mitigate Future Risk:* The Harbor Director 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 2022/23 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, 2019, through June 30, 2020, is above \$22.1 billion (per County's Tax Rate Book), making the debt limit approximately \$3.3 billion.

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 \$2,856,475. 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 Outlay 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 Outlay Fund, and Enterprise Fund.

Fund Balance - Fund balance refers to the difference between assets and liabilities. The Enterprise Fund, General Fund, and Capital Outlay 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). 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.

Lightstation: 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>



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