



2023/24
OPERATING AND
CAPITAL BUDGET

July 1, 2023 – June 30, 2024

Port San Luis Harbor District

3950 Avila Beach Drive – PO Box 249
Avila Beach, CA 93424 – (805) 595-5400



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, 2022**. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Port San Luis Harbor District
California**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director



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Budget at a Glance



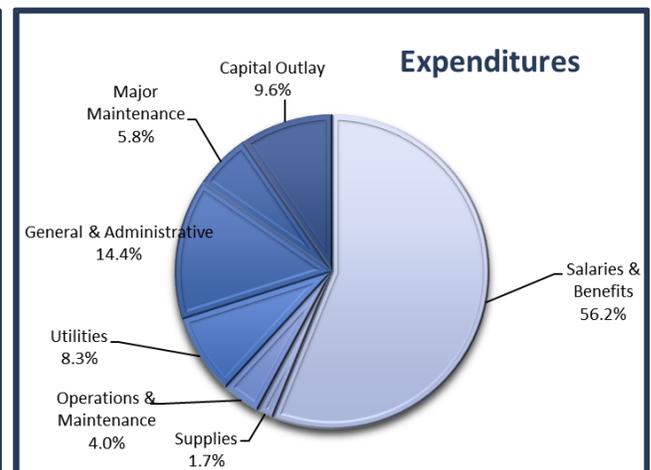
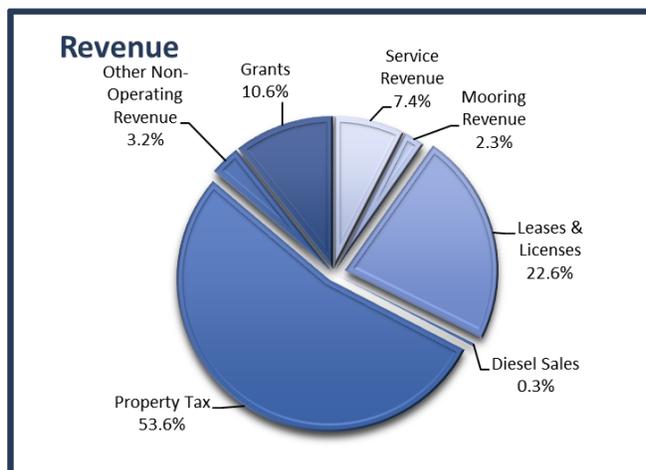


Budget Message

The budget message provides an overview of the District's budget and includes the budget summary, comparisons to the prior year, the District's priorities and issues, and internal and external factors that influenced the District's short-term decisions as summarized on pages 7-14.

Budget Summary 2023/24		Comparison to 2022/23 Projections				
Operating Revenue	2,630,700	<input checked="" type="checkbox"/>	Increase	<input type="checkbox"/>	Decrease	5.5%
Non-Operating Revenue	4,575,972	<input checked="" type="checkbox"/>	Increase	<input type="checkbox"/>	Decrease	1.1%
Operating Expenditures	(6,873,030)	<input checked="" type="checkbox"/>	Increase	<input type="checkbox"/>	Decrease	7.9%
Major Maintenance and Capital Projects (net of grant funding)	(1,256,161)	<input type="checkbox"/>	Increase	<input checked="" type="checkbox"/>	Decrease	6.7%
Revenue less Expenditures	(922,519)	<input type="checkbox"/>	Increase	<input checked="" type="checkbox"/>	Decrease	32.3%
Prior Year Specified Reserve Usage	564,644	<input checked="" type="checkbox"/>	Increase	<input type="checkbox"/>	Decrease	33.4%
Specified Reserve Funding	(0)	<input type="checkbox"/>	Increase	<input type="checkbox"/>	Decrease	No change
Increase (Decrease) in Operating Reserves	(357,875)	<input type="checkbox"/>	Increase	<input checked="" type="checkbox"/>	Decrease	30.6%

- The 2023/24 budget utilizes \$564,644 in prior year specified reserves to fund major maintenance and capital asset purchases and improvements with a decrease to operating reserves in the amount of \$357,875.
- Operating revenue is budgeted to increase 5.5% compared to 2022/23 projections. Revenue sources contributing to the budgeted increase are Avila paid parking, CPI increase to District fees, increase to RV Camping fees, and rent from the continued development of Harbor Terrace/Flying Flags Avila Beach.
- Non-Operating Revenue is budgeted to increase 1.1% compared to 2022/23 projections. Base property tax revenues are budgeted to increase 2.73%, while unitary tax revenues are projected to decrease as the Diablo Canyon Nuclear Power Plant begins the decommissioning process. See page 47 for further detail on revenue. The District will see the yearly amount of \$191,588 in Mitigation funds through fiscal year 2024-25.
- Operating expenditures are budgeted to increase 7.9% compared to 2022/23 projections. This is due to overall inflationary cost increases to operations. Additional details on operating expenditures can be found on pages 48-50.
- The District anticipates operating and non-operating revenues exceeding operating expenditures by \$333,642, which will be used to fund a portion of major maintenance and capital project costs of \$2,109,800. Additional major maintenance and capital project costs will be funded using \$564,644 in specified reserves and \$853,639 in anticipated grants. See [Major Maintenance](#) and [Capital Projects and Asset Purchases](#) sections for further detail.





Priorities and Issues

Mission Statement

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

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

Value Statements

Port San Luis:

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





Priorities and Issues (continued)

Following are the District goals in support of the Mission Statement:

Port San Luis Harbor District 2023-2024 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 (continued)

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.

Departments have established departmental goals based upon the District’s strategic goals and objectives and can be found on pages 27, 31, and 33.





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 2023/24. In mid-February 2022, indoor mask restrictions were lifted across the state encouraging visitors to return to the Central Coast. As of March 2023, after two years of pandemic issues and a sharp decline in travelers, the tourism industry is seeing a much-welcomed comeback. This upward trend is anticipated to continue having 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 2021 providing additional revenues to the District. Construction on stages two and three is expected to be completed in the calendar year 2024. 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 2.5% in 2023 and is projected to accelerate again in 2024. The acceleration is propelled by service businesses 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 forecasted to rise 3.1% in 2023 and continue to rise upwards of 9% in 2024. Significantly higher mortgage rates are expected to 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 and the outcome of a potential extension 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 2021-22 financial reporting, the unfunded portion of the net pension liability for all such activities was \$3,214,503.



Short-Term Factors Influencing Decisions (continued)

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 6.8% (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 2023, the required minimum contribution is \$151 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 \$1,585,828.

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 \$488,000 for fiscal year 2023/24.

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 \$15.50 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.

The Harbor District staff has secured over \$2 million in funding for the Avila Pier project: \$1.25 million from Wildlife Conservation Board, \$250,000 from State Coastal Conservancy, \$245,000 from Friends of Avila Pier (FOAP), \$200,000 from Division of Boating and Waterways, \$200,000 from State Lands Commission, and \$10,000 from Avila Beach Community Foundation. While this funding is sufficient to complete Stage 1 to reopen the pier and part of Stage 2, it is not sufficient to complete all stages of the project. Stage 1 is initial repairs to open the pier. Stage 2 is repairs to the landing and restroom. Stage 3 is repairs and improvement to the Terminus.



Short-Term Factors Influencing Decisions (continued)

So far, these funds have been used towards pile repairs, lumber and hardware for the roadway/trestle portion, half of the piles, light posts, and knuckleboom payments. Remaining grant funds and District funds will be used towards the landing, utility lines, and the second half of the piles. Unfunded portions of the project include repairs and decking to the terminus, restroom repairs, bait shack, and other improvements to the terminus.

District staff continues to seek additional sources of funding through augmentation of existing grants and FOAP. Since the terminus was damaged in the January 2023 storm, FEMA funding is also being sought.

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 the end of 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 may 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 \$500,000. 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 fund to cover a portion of the project costs. District staff has submitted requests to the Central Coast Joint Cable Fisheries Liaison Committee to cover the remaining costs but has, so far, been unsuccessful.

The District continues to make progress on the redevelopment of the Harford Pier and the rehabilitation of the canopy but is limited by funding and resources. 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 portions as identified. The Pier Crew nearly completed all repairs to the pier structure behind the former Olde Port Inn restaurant. District and Coastal Commission staff have been working towards a Coastal Development Permit (CDP) which will outline the possibilities/limitations of the redevelopment. 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. District staff has made some initial inquiries into potential grant funding sources for redevelopment. Currently, the Harbor District does not have an established plan for the delineation of space and use for the area to be rebuilt under the canopy or the scope of which elements will be District/developer responsibility for funding. District staff will need to receive Board direction for these unresolved items during this fiscal year.

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. While the addition of contract workers has been crucial with keeping up with projects, labor continues to be an issue due to turnover and the ongoing increase in the number of projects.



Short-Term Factors Influencing Decisions (continued)

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 24, 2023	Pension update included with ACFR presentation
February 28, 2023	Mid-Year Review and Approve Budget Calendar
April 13, 2023	Major Maintenance & Capital Project Workshop
May 15, 2023	Preliminary Budget Workshop
May 23, 2023	Budget Presentation – Adoption of Preliminary Budget
June 27, 2023	Final Budget Review and Adoption



Budget Process (continued)

Participants in the Budget Process						
Participants	December	January	February	April	May	June
Board of Commissioners		Pension Update	Midyear Financials	Preliminary Budget/ Major Maintenance & Capital Project Workshop	Workshop 5/15/2023	Final Budget Review
		BOC Meeting 1/24/2023	BOC Meeting 2/28/23 Approve Budget Calendar	BOC Spec Meeting 4/13/2023	Presentation and Adoption of Preliminary Budget BOC Meeting 5/23/2023	Budget Adoption BOC Meeting 6/27/2023
Community		Audience Participation	Audience Participation	Audience Participation	Audience Participation	Audience Participation
Managers Support Staff	Compare YTD projections with Budget Amounts	Prep Major Maintenance & Capital Project List	Prep Major Maintenance & Capital Project List	Attend Workshop MM-CP Backup	Attend BOC Meeting Budget Backup	Attend BOC Meeting Budget Backup
	Draft Department Budgets	Meet as a Group for MM-CP	Draft to Present in April			
Accounting Department	Prepare YTD projections	Pension/Budget Workshop	Prepare MM-CP Reports/ Presentation to BOC	Budget Entries	Budget Updates from BOC	Complete Final Draft
	Draft Budgeting	Draft Budgeting	Prepare Mid-Year Financials	Present to BOC MM-CP & Draft Budget	Prepare Final Draft for June BOC Adoption of Preliminary Budget	Present Final Budget Draft GOAL - BOC Adoption of FINAL BUDGET
	MM - CP Budget Templates	Meet as a Group for MM-CP				
	Meet with Departments to Review Dept budget					

Budget Post-Adoption Amendment Process

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. Typical budget adjustments include changes to capital projects, major maintenance and operating expenditures based on the District's needs and economic changes.

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.



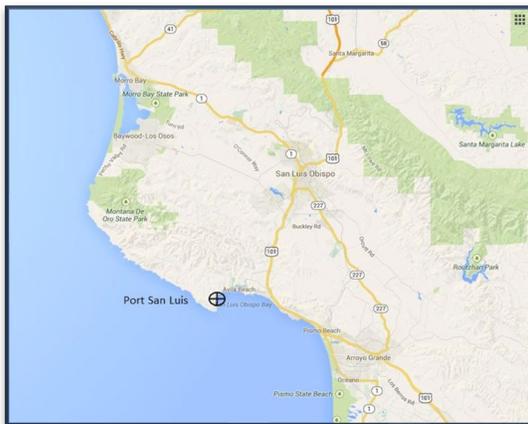
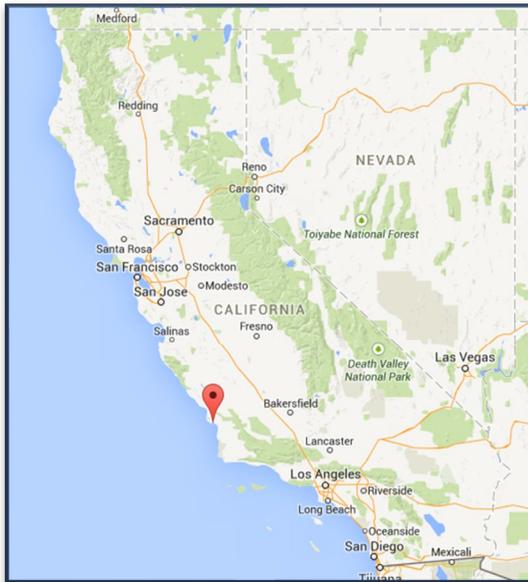
About Us





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





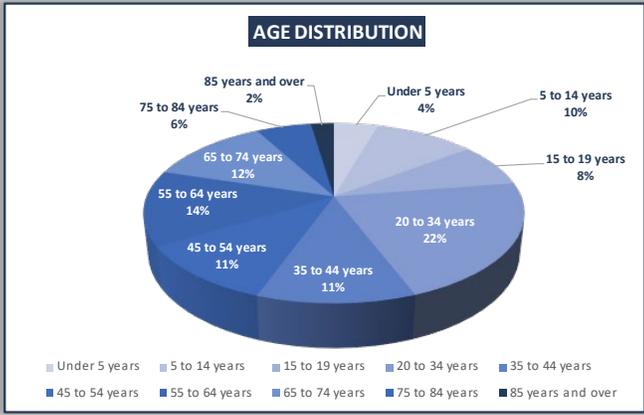
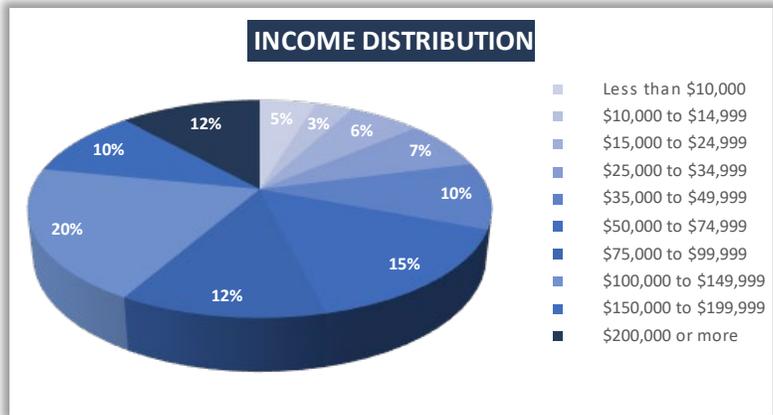
Where is Port San Luis? (continued)

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 278,348 as of January 1, 2023. This is a 0.5% decrease from January 1, 2022, estimates.

SLO County Population by City	
Arroyo Grande	17,922
Atascadero	30,206
Paso Robles	30,692
Grover Beach	12,467
Morro Bay	10,275
Pismo Beach	7,865
San Luis Obispo	47,788
Unincorporated	121,133
Total (Estimated)	278,348

*Source: California Department of Finance



The County's median household income was estimated at \$82,514. This is less than the estimated median income for the State of California of \$84,097.

The median value of owner-occupied housing is estimated at \$630,600. This is more than estimated for the State of California of \$573,200. The median monthly owner cost with a mortgage is estimated at \$2,530, slightly lower than the State of California estimated at \$2,548.

*Source: US Census Bureau
2021: ACS 5-Year Estimates Subject Tables



Where is Port San Luis? (continued)

Demographic and Economic Statistics

Calendar Year	Population	Personal Income (in thousands)	Per Capital Personal Income	Unemployment Rate
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	14,552,207	51,442	4.5%
2017	279,210	14,937,322	53,006	3.6%
2018	280,048	15,700,229	55,580	3.2%
2019	280,101	16,465,164	58,108	2.9%
2020	283,111	17,270,828	61,004	11.5%
2021	282,249	18,863,123	66,617	5.9%
2022	283,159	N/A	N/A	2.6%

*Source: San Luis Obispo County 2021-2022 Annual Comprehensive Financial Report

Principal Taxpayers (Fiscal Year 2021-2022)

Taxpayer	Industry	Assessed Value	% Of Total County Assessed Value
Pacific Gas & Electric Co.	Utility	\$1,482,777,943	2.31%
High Plains Ranch II LLC	Solar Ranch	762,250,904	1.19%
Southern California Gas Company	Utility	154,627,681	0.24%
Jamestown Premier	Commercial	153,163,528	0.24%
Phillips 66 Company	Oil Refinery	139,217,708	0.22%
E & J Gallo Winery/Vineyards	Winery	98,162,295	0.15%
CAP VIII – Mustang Village LLC	Apartments	98,067,585	0.15%
Firestone Walker LLC	Brewery	91,594,583	0.14%
Treasury Wine Estates Americas Co	Winery	89,934,781	0.14%
Sierra Vista Hospital	Hospital	84,245,815	0.13%
Total Top 10 Taxpayers		\$3,154,042,823	4.92%

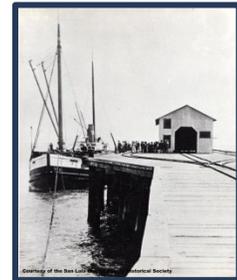
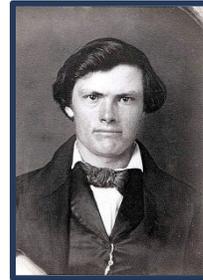
*Source: County of San Luis Obispo Property Tax Perspective, Fiscal Year July 1, 2021, to June 30, 2022



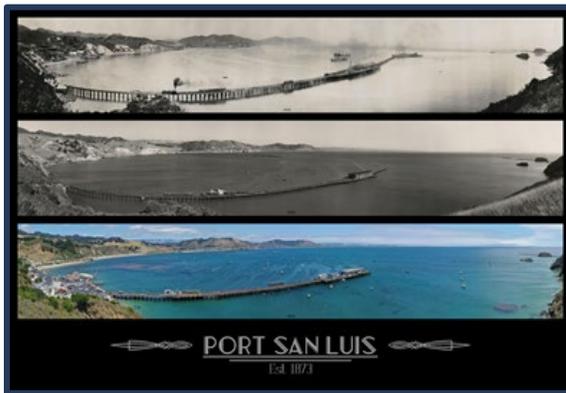
Our History

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 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 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.

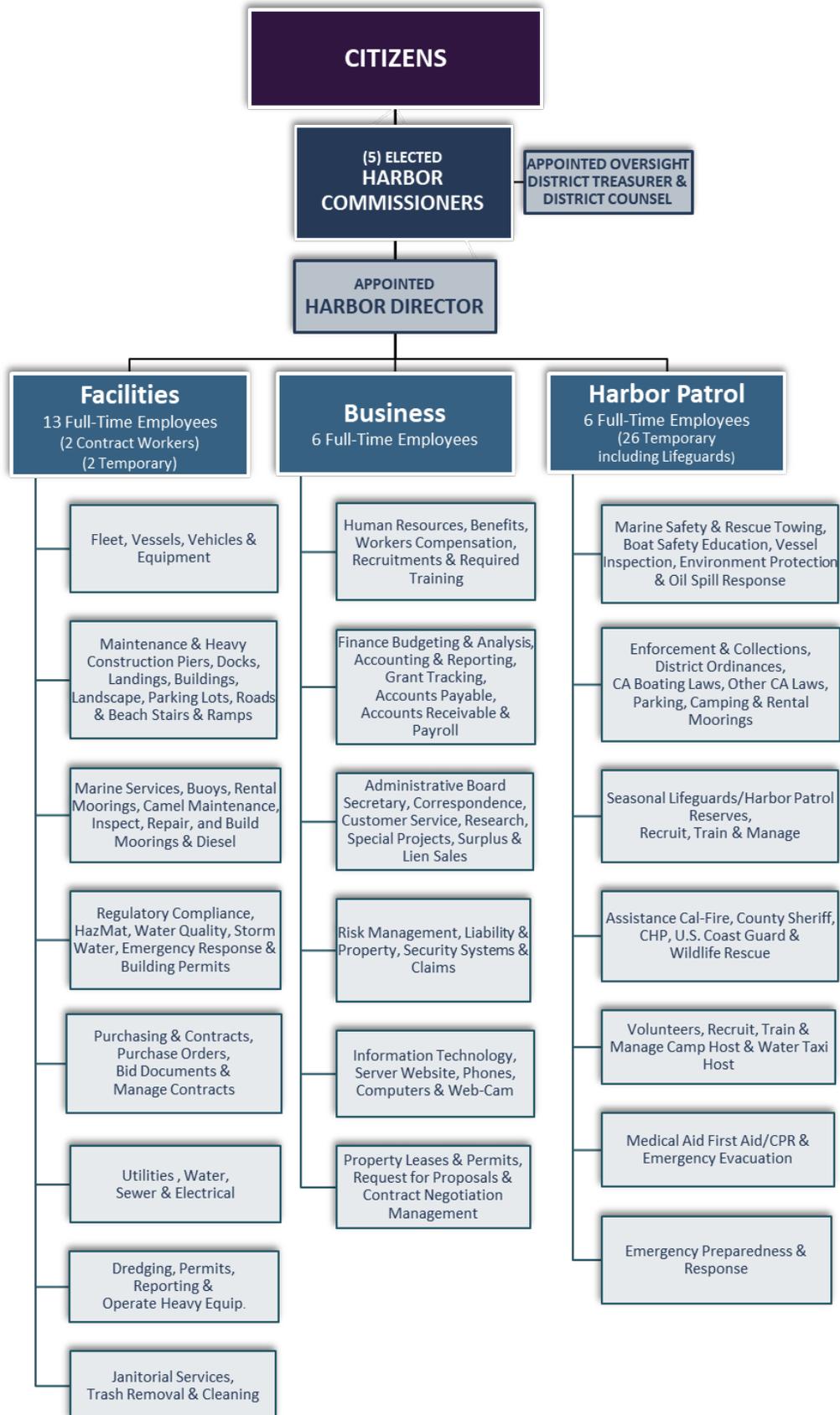
Development

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 2021/22	FY 2022/23	FY 2023/24
Administration			
Harbor Director*	1	1	1
Business Department			
Business Manager	1	1	1
Accounting Supervisor**	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	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
Harbor Patrol Sergeant ****	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	2	2
Lifeguards*****	20	22	22
TOTAL STAFFING	51	56	56

* Title change from Harbor Manager in 2022/23.

** Title change from Accountant to Accounting Supervisor 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.

**** Title change from Supervising Harbor Patrol Officer to Harbor Patrol Sergeant in 2022/23.

***** Increase in 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 Director, Business Manager, Administrative Analyst, Support Services Coordinator, Administrative Secretary, Accounting Supervisor, 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 Director.
- 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 (continued)

Administration and Business Department

Organizational Chart



Trends, Challenges, and Opportunities

- Aging technological equipment (computers, laptops, phones) is making it difficult to efficiently complete tasks. (Challenge)
- Greater demand for administrative and 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 training and conferences related to their position. (Opportunity)

Accomplishments

- Continued to improve upon virtual meetings, ensuring meetings remained open to the public.
- Successfully conducted hiring recruitments for Accounting Supervisor, Support Services Coordinator, Heavy Construction Lead, Lifeguards, and Port Maintenance Worker positions.
- GFOA awards for the FY22 Budget and the FY21 Comprehensive Annual Financial Report.
- Processed approximately 4,043 Camping Reservations and 1,118 Refunds.



Department Summary (continued)

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 Resources, 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

	2021/22 Actual	2022/23 Projected	2023/24 Budget	% Change from Projections
Wages	\$683,261	\$666,420	\$758,800	13.86%
Benefits & Payroll Taxes	\$478,083	\$787,034	\$893,736	13.56%
Contract Labor	0	0	0	0

Operating Indicators

	2018/19	2019/20	2020/21	2021/22	2022/23
Recruitments opened	6	7	5	6	6
Lien sales conducted	0	1	0	0	0
RFPs released	3	3	4	2	1
Special event permits processed	50	23	7	28	50
Leases managed (as of June 30 th)	13	12	10	10	10
Licenses managed (as of June 30 th)	9	12	6	6	6
Claims filed against the District	1	2	2	1	1
Mooring patrons	161	162	167	172	170
Skiff storage patrons	55	57	61	60	58
*Boat storage patrons	50	0	0	17	23
Gear storage patrons	15	13	13	18	18
Grants received	2	1	3	3	1
Amount of grants received	\$8,044	\$12,000	\$29,712	\$30,000	\$20,000

* Boat Storage partial opening January 2022.



Department Summary (continued)

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 (continued)

Facilities Department

Organizational Chart



Trends, Challenges, and Opportunities

- Severe storms, flooding, and power outages temporarily impacted District operations and prompted several public safety facility closures. (Challenge)
- Market volatility and delays in consultant and contractor work impact project efficiency and staff availability. (Challenge)
- Delays with implementation of the Trailer Boat Dock Replacement and Avila Pier projects due to extensive grantor requirements affecting design options, material acquisition, and contractor selection. (Challenge)
- Turnover of staff and a region-wide decrease in viable applicants for vacant positions. (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 and strategically prioritize resources and projects as staff, equipment, and material availability change. (Trend)
- Continue to improve the mooring field through preventive maintenance, patron notification, and removal of derelict boats. (Trend)
- Facilities staff and resources will be more available to focus on other projects as District use areas are completed on Harbor Terrace. (Opportunity)
- Implementation of a Vehicle Replacement Program to maximize useful life and reliability of District's fleet. (Opportunity)
- Explore funding and financing options for electric vehicle charging infrastructure and solar power. (Opportunity)
- Prioritization of projects to implement utilizing the \$1.2 million in COVID relief funding. (Opportunity)
- Continue to seek additional funding and further enhance the Avila Pier Rehabilitation project. (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 (continued)

Facilities Department

Accomplishments

- Successful in obtaining grant funding and donations for the Avila Pier and landing, camels, and Mutt Mitts.
- Substantial progress towards the reopening of Avila Pier was made throughout the year:
 - Stage 1 repairs began during the summer of 2022, when Facilities staff began replacing weathered decking at the base of the pier to create an accessible corridor extending to the end of the roadway.
 - The Harbor District awarded the contract for repairs to (23) piles prior to the winter season. The Facilities Department prepared and issued the RFP; assisted and coordinated with the contractor; and corresponded with the District's engineer.
 - Plans for the Avila Pier Utility Replacement project were finalized. The RFP for providing new light fixtures was released, and utility materials competitively bid.
- The Trailer Boat Launch dock and gangways were reconfigured and replaced through a \$442,358 grant from Division of Boating and Waterways. The project replaced an aging structure and improved the facility by adding a second gangway and making it more usable for motorized and non-motorized users.
- Facilities staff coordinated with US Army Corps of Engineers and Connolly-Pacific to provide access and support for breakwater repairs.
- Conducted repairs and debris cleanup following severe winter storms. Applied for FEMA federal assistance, compiled and submitted documentation for reimbursement.
- Improvements continue to be made on the Harbor Terrace District Use lots. Boat storage has fully opened and all spaces are now available for rent. Gear storage and the District yard are successfully in use. Security cameras, lights, and an automated gate have been installed. Power has been established for the Gear storage area.
- The Pier Crew rebuilt the area behind the former Olde Port Inn lease site and in front of Ice House Fish Co. New camels were installed near Hoist 2, Hoist 4, and the Fuel Dock.
- A generator was installed to provide backup power to the District's Main Office, which will allow continued business operations during power outages and provide power to the District's emergency operations center during a nuclear power plant incident. Backup generators were largely funded by the Diablo Canyon Nuclear Preparedness Program (NPP) grants.
- By extending hours during the beginning of dredging, the Facilities Department was able to shorten the dredge season and minimize impacts to businesses and crew availability.
- Operations and Maintenance permits were renewed with the US Army Corps of Engineers and the Regional Water Quality Control Board for another 5-year period. These permits authorize the District to perform critical maintenance, repairs, and rehabilitation work on its facilities.
- Other projects the Facilities Department has accomplished include development of specifications for the replacement of the Underground Storage Tank, installation of new trolley wheels on the Trailer Boat Hoist, completion of the Harford Pier topographic survey, Revetment and Jetty environment assessment and CEQA determination, paving a new portion of the Avila Beach parking lot to add more parking, Harford Landing and Lighthouse Road repaving, and fumigation of the Main Office and Coastal Gateway Building.
- The Facilities Department purchased and received a new knuckleboom truck and UTV.





Department Summary (continued)

Facilities Department

Department Goals

- Obtain the necessary permits and continue Harford Pier redevelopment.
- Complete improvements to Harbor Terrace District Use Areas. Facilitate and monitor Flying Flags further development of the campground.
- Continue pursuing grants for Revetment/Jetty repairs, UST replacement, commercial fishing needs, Avila and Harford Piers, electric vehicle charging infrastructure, and energy efficiency.
- Continue rehabilitation of Avila Pier. Plan for additional improvements and secure funding for Stages 2 & 3.
- Repair and improve Live Fish Storage building and other District buildings.
- Improve Coastal Gateway building equipment and systems.
- Finalize engineering and design for Avila Pier Landing repair and improvements.
- Seek initial planning, design, and grant opportunities for vehicle charging stations and solar power.
- Continue to assist with breakwater project.
- Renew dredging permits and complete regulatory requirements for Coastal Commission, US Army Corps of Engineers, and State Water Resources Control Board.
- Update equipment and facilities to maximize capacities, reduce costs, and increase efficiency.
- Put UST replacement out to bid and replace single-walled tank to bring District into compliance prior to December 31, 2025.

Budget Summary

	2021/22 Actual	2022/23 Projected	2023/24 Budget	% Change from Projections
Wages	\$990,807	\$1,170,615	\$1,188,200	1.50%
Benefits & Payroll Taxes	\$490,946	\$397,257	\$405,196	2.00%
Contract Labor	0	0	0	0%

Operating Indicators

	2018/19	2019/20	2020/21	2021/22	2022/23
Dredge hours	439	600	388	515	500 est.
Boats fueled	320	272	309	258	230 est.
Invitations to Bid released	5	4	3	5	8
Major maintenance projects completed	9	12	6	7	9
Amount of major maintenance completed	\$345,300	\$304,104	\$255,415	\$420,159	\$368,897 est.
Capital projects completed	9	6	11	10	5
Amount of capital projects completed	\$527,700	\$284,275	\$1,310,550	\$1,848,256	\$2,885,703 est.
Grants received	2	3	6	5	4
Amount of grants received	\$30,000	\$125,807	\$254,788	\$1,184,000	\$1,995,000 est.



Department Summary (continued)

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 Harbor Patrol Sergeant, four full time Harbor Patrol officers, twenty seasonal lifeguards, and up to 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 one reserve estimated to work 80 hours per month.

Administration

- Maintains inventories of supplies, equipment, and law enforcement specific tools.
- 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 Incident Command system.
- Cooperates with Federal Emergency Management Agency (FEMA), County Office of Emergency Services (OES), and Emergency Workers Exposure Control (EWEC).



Department Summary (continued)

Harbor Patrol Department

Organizational Chart



Trends and Challenges

- Decreased availability coupled with increased wait times and cost for equipment maintenance, repair and replacement. (Challenge)
- Training and retention of fully qualified Harbor Patrol Officers and Lifeguards during a period where the availability of viable candidates is decreased. (Challenge)
- Increased volume of calls and legislative reporting requirements for fixed number of Officers with limited time per shift. (Challenge/Trend)

Accomplishments

- Aggressively applied for grants to upgrade/replace/maintain department equipment and facilities.
- Increased number of vehicles, vessels, and foot patrols to maximize coverage of primary response area.
- Successfully outfitted the department with ergonomic duty gear to increase officer mobility and decrease work-related injuries and liability to the District.
- Completed Ready Room/Secondary EOC Conversion.
- Trained new Water Taxi/Camp Host team.
- Purchased and upfitted a new UTV for use during peak season on heavily impacted beaches.

Department Goals

- Continue expanding the District's security camera system as a deterrent for and vehicle of recourse for criminal activity.
- Continue to maintain a competent fleet of Harbor Patrol assets to maximize public safety presence and aquatic response.
- Continue pursuing pertinent training opportunities for professional development and increased efficiency of Harbor Patrol Officers.



Department Summary (continued)

Harbor Patrol Department

Budget Summary

	2021/22 Actual	2022/23 Projected	2023/24 Budget	% Change from Projections
Wages	\$679,117	\$698,965	\$768,500	9.95%
Benefits & Payroll Taxes	\$315,253	\$258,909	\$284,798	10.00%
Contract Labor	\$155,847	\$190,000	\$195,000	2.63%

Harbor Patrol Operating Indicators

Fiscal Year	2018/19	2019/20	2020/21	2021/22	2022/23
Agency to agency assistance	168	147	216	187	247
Wildlife rescues	30	84	92	65	98
Parking citations	256	398	241	314	516
Water taxi passengers	4869	2792	4264	3,148	4,409
Avila parking lot spaces sold	81,162	47,406	71,197	88,790*	79,500* est.
RV camping nights sold	13,681	8,482	8,794	10,414	9,700 est.
Grants received	1	1	2	3	4
Amount of grants received	10,000	\$10,000	\$246,000	\$22,034	\$111,600
Marine Rescues	New Stats 2020/21	New Stats 2020/21	88	70	73
Medical aids	New Stats 2020/21	New Stats 2020/21	47	51	44
Contacts for beach fire compliance	New Stats 2020/21	New Stats 2020/21	142	47	22
Contacts for dog law compliance	New Stats 2020/21	New Stats 2020/21	361	149	154
Contacts for alcohol compliance	New Stats 2020/21	New Stats 2020/21	78	43	23

* Includes Harford Pier and Harford Landing parking areas

Lifeguard Operating Indicators

Calendar Year	2018	2019	2020	2021	2022
Rescues	12	19	11	4	32
Medical aids	75	54	60	70	97
Contacts for beach fire compliance	1	0	10	3	33
Contacts for dog law compliance	794	942	2,002	1,530	1,592
Contacts for alcohol compliance	785	759	1,070	3,454	586



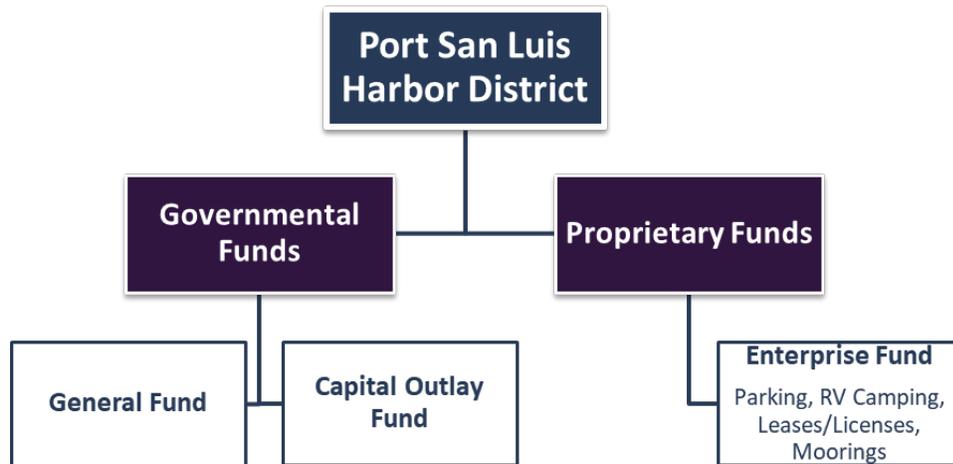


Consolidated Budget





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, 2024				
	General Fund	Capital Outlay Fund	Enterprise Fund	Total Budget
Revenue				
Charges for Services	\$ -	\$ -	\$ 600,600	\$ 600,600
Mooring Fees	-	-	185,000	185,000
Lease and License	-	-	1,820,100	1,820,100
Diesel Sales	-	-	25,000	25,000
Property Taxes	4,318,634	-	-	4,318,634
Interest	20,460	-	39,540	60,000
Other Financing Sources	191,588	-	-	191,588
Other Non-Operating Revenue	-	-	1,000	1,000
Grant Funding	4,750	722,047	131,592	858,389
Fund Transfer	(723,203)	723,203	-	-
Total Revenue	\$ 3,812,229	\$ 1,445,250	\$ 2,802,832	\$ 8,060,311
Expenditures by Category				
Salaries, Wages, & Benefits	\$ 3,374,446	\$ -	\$ 1,190,034	\$ 4,564,480
Supplies	96,002	-	41,348	137,350
Operations & Maintenance	210,892	-	112,458	323,350
Utilities	441,573	-	234,177	675,750
General & Administrative	691,100	-	481,000	1,172,100
Major Maintenance	-	304,250	255,750	560,000
Capital Projects	-	1,141,000	408,800	1,549,800
Total Expenditures by Category	\$ 4,814,013	\$ 1,445,250	\$ 2,723,567	\$ 8,982,830
Revenue less Expenditures	\$ (1,001,784)	\$ 0	\$ 79,265	\$ (922,519)
Specified Reserve Usage	351,622	-	213,022	564,644
Specified Reserve Funding	-	-	-	-
Increase/(Decrease) in Operating Reserves	\$ (650,162)	\$ 0	\$ 292,287	\$ (357,875)
Estimated Beginning Fund Balance as of July 1, 2023	\$ 1,095,708	\$ 213,455	\$ 3,167,403	\$ 4,476,566
Estimated Ending Fund Balance as of June 30, 2024	\$ 93,924	\$ 213,455	\$ 3,246,667	\$ 3,554,047
Percentage Change in Fund Balance	-91.4%	0.0%	2.5%	-20.6%



Changes in Fund Balance

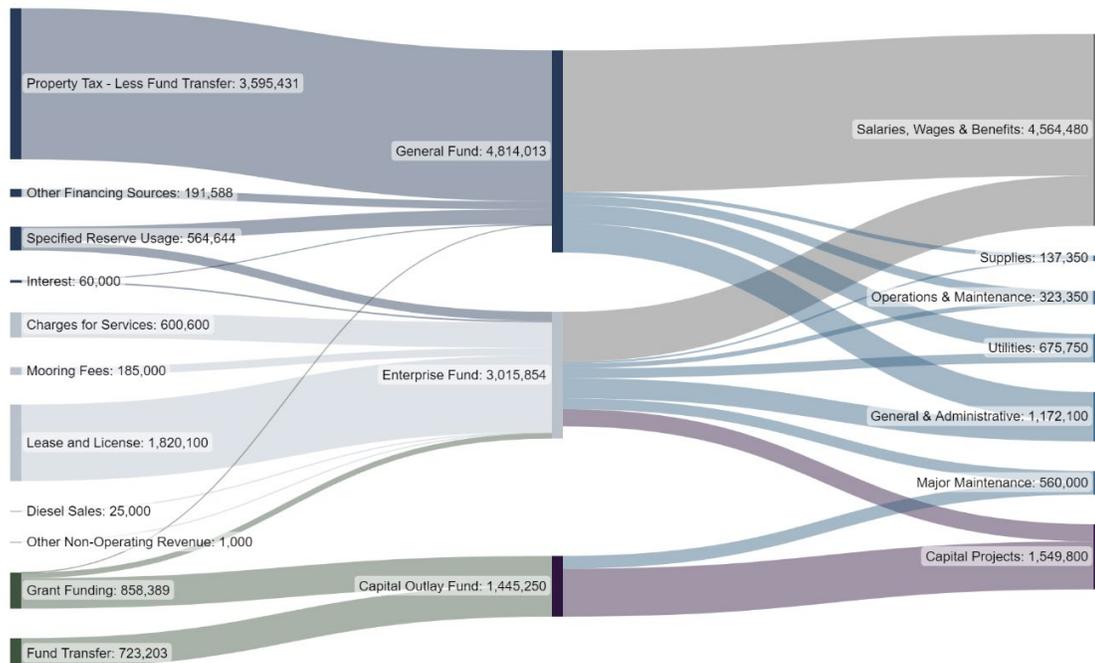
The General Fund Balance continues to be depleted and is budgeted to decrease by approximately \$1,001,784, and the Enterprise fund balance is budgeted to increase by \$79,265. This is due to increased demands on public facilities, such as public safety and maintenance of public areas including District 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 91.4%. The source of revenue for the General Fund is primarily property tax. Property tax revenue has increased over the last few years with \$2,780,200 in revenue in 2009/10 versus expected property tax revenue of \$4,318,634 in 2023/24. During the same period, salaries and benefits have increased from \$1,795,500 in 2009/10 versus expected wages of \$3,374,446 in 2023/24, which is an 87.94% 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 2.5%. Enterprise Fund operating revenues in 2009/10 were \$1,327,900 versus \$ 2,630,700 expected in 2023/24. During the same period, salaries and benefits have increased from \$754,500 in 2009/10 versus expected wages of \$1,190,034 in 2023/24. 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 may be required in 2023/24 to sustain general fund operations. We do not anticipate needing a cash transfer in 2022/23.

Fund Balance Flow Chart



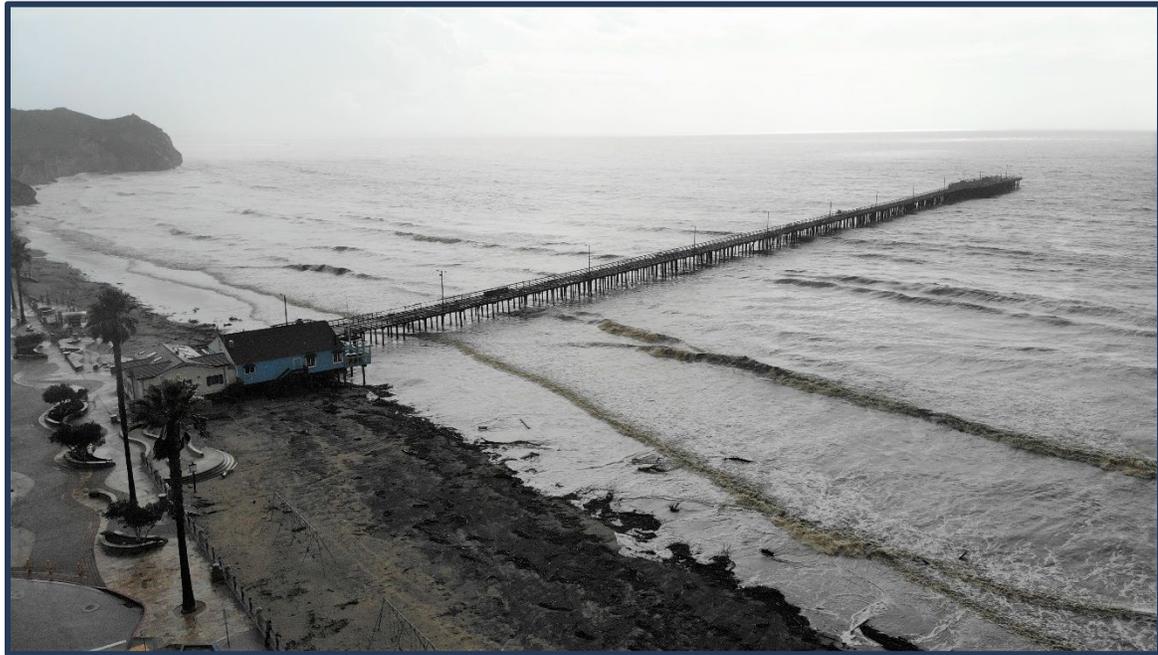
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*Graph does not reflect Increase/Decrease in Operating Reserves



Three-Year Consolidated Financial Schedule

	General Fund			Capital Outlay Fund			Enterprise Fund			Consolidated		
	2021/22 Actual	2022/23 Projected	2023/24 Budget	2021/22 Actual	2022/23 Projected	2023/24 Budget	2021/22 Actual	2022/23 Projected	2023/24 Budget	2021/22 Actual	2022/23 Projected	2023/24 Budget
Revenue												
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 594,287	\$ 560,600	\$ 600,600	\$ 594,287	\$ 560,600	\$ 600,600
Mooring Fees	-	-	-	-	-	-	155,495	179,800	185,000	155,495	179,800	185,000
Lease and License	-	-	-	-	-	-	1,700,984	1,725,200	1,820,100	1,700,984	1,725,200	1,820,100
Diesel Sales	-	-	-	-	-	-	19,054	27,000	25,000	19,054	27,000	25,000
Property Taxes	4,080,468	4,203,675	4,318,634	-	-	-	-	-	-	4,080,468	4,203,675	4,318,634
Interest	10,349	42,625	20,460	-	-	-	19,999	82,375	39,540	30,348	125,000	60,000
Other Financing Sources	191,588	191,588	191,588	333,250	-	-	953,750	-	-	1,478,588	191,588	191,588
Other Non-Operating Revenue	(155,250)	-	-	-	-	-	26	1,000	1,000	(155,224)	1,000	1,000
Grant Funding	28,246	5,000	4,750	277,257	1,654,600	722,047	100,000	452,000	131,592	405,503	2,111,600	858,389
Fund Transfer	(246,430)	(625,297)	(723,203)	246,430	625,297	723,203	-	-	-	-	-	-
Total Revenue	\$ 3,908,971	\$ 3,817,591	\$ 3,812,229	\$ 856,937	\$ 2,279,897	\$ 1,445,250	\$ 3,543,595	\$ 3,027,975	\$ 2,802,832	\$ 8,309,503	\$ 9,125,463	\$ 8,060,311
Expenditures by Category												
Salaries, Wages, & Benefits	\$ 2,821,599	\$ 3,121,822	\$ 3,374,446	\$ -	\$ -	\$ -	\$ 999,608	\$ 1,087,878	\$ 1,190,034	\$ 3,821,206	\$ 4,209,700	\$ 4,564,480
Supplies	91,398	140,784	96,002	-	-	-	26,754	69,916	41,348	118,152	210,700	137,350
Operations & Maintenance	172,908	202,500	210,892	-	-	-	84,781	99,500	112,458	257,689	302,000	323,350
Utilities	351,424	464,740	441,573	-	-	-	181,105	235,183	234,177	532,529	699,923	675,750
General & Administrative	530,241	571,042	691,100	-	-	-	348,815	376,308	481,000	879,056	947,350	1,172,100
Major Maintenance	-	-	-	155,179	280,401	304,250	236,954	153,496	255,750	392,132	433,897	560,000
Capital Projects	-	-	-	553,509	1,999,497	1,141,000	666,600	1,019,752	408,800	1,220,110	3,019,249	1,549,800
Total Expenditures by Category	\$ 3,967,571	\$ 4,500,888	\$ 4,814,013	\$ 708,688	\$ 2,279,897	\$ 1,445,250	\$ 2,544,615	\$ 3,042,033	\$ 2,723,567	\$ 7,220,874	\$ 9,822,819	\$ 8,982,830
Revenue less Expenditures	\$ (58,600)	\$ (683,297)	\$ (1,001,784)	\$ 148,248	\$ (0)	\$ 0	\$ 998,980	\$ (14,058)	\$ 79,265	\$ 1,088,629	\$ (697,356)	\$ (922,519)
Specified Reserve Usage	105,581	303,722	351,622	-	-	-	435,639	119,678	213,022	541,220	423,400	564,644
Specified Reserve Funding	(245,000)	-	-	-	-	-	(39,445)	-	-	(284,445)	-	-
Funding/(Funded by) Operating Reserve	\$ (198,019)	\$ (379,575)	\$ (650,162)	\$ 148,248	\$ (0)	\$ 0	\$ 1,395,174	\$ 105,620	\$ 292,287	\$ 1,345,404	\$ (273,956)	\$ (357,875)





District Revenue

The District generates a majority of its revenue through property taxes. For the 2023/24 fiscal year, property taxes are budgeted to bring in \$4,318,634. This amount is based on estimates received from the County of San Luis Obispo and includes a projected 2.73% increase in base property taxes.

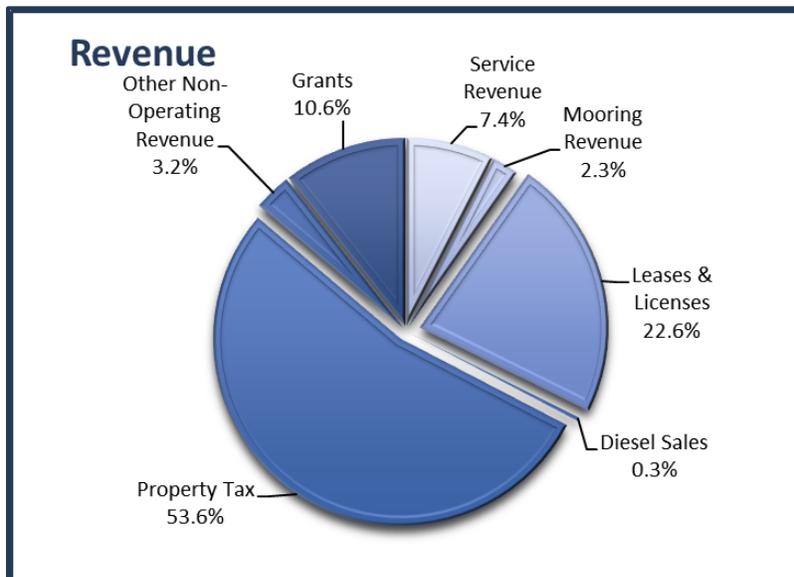
Lease, license, and RV camping revenue are the second largest revenue source. This revenue is budgeted to be \$1,820,100 in 2023/24, an increase of 5.5% from 2022/23 projections. This amount is calculated based on current lease agreements and trends. On July 1, 2023, fees will be increased for RV camping, moorings, equipment, storage, license fees, and permits. These factors, along with 2022/23 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 continued development of Flying Flags Avila Beach at Port San Luis in 2022/23, along with the approval by the Coastal Commission to continue operating two additional camp locations through November 2024, the 2023/24 budget assumes an increase to RV camping revenues.

Service revenue, including parking, citations, and administrative revenues, is budgeted to be \$600,600, an increase of 7.1% from prior 2022/23 fiscal year projections. The District has budgeted to receive \$185,000 in Mooring revenue in 2023/24. This amount is an increase of 2.9% from 2022/23 projections.

Port San Luis has its own diesel facility and offers fuel to boaters. This service is budgeted to bring in \$25,000 in net income for the 2023/24 fiscal year. This is a decrease from \$27,000 projected in 2022/23 or -7.4%. The District continues to experience high fuel costs, therefore, decreasing the net income from the facility.

Grant revenue is budgeted to bring in \$858,389 in 2023/24. 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.

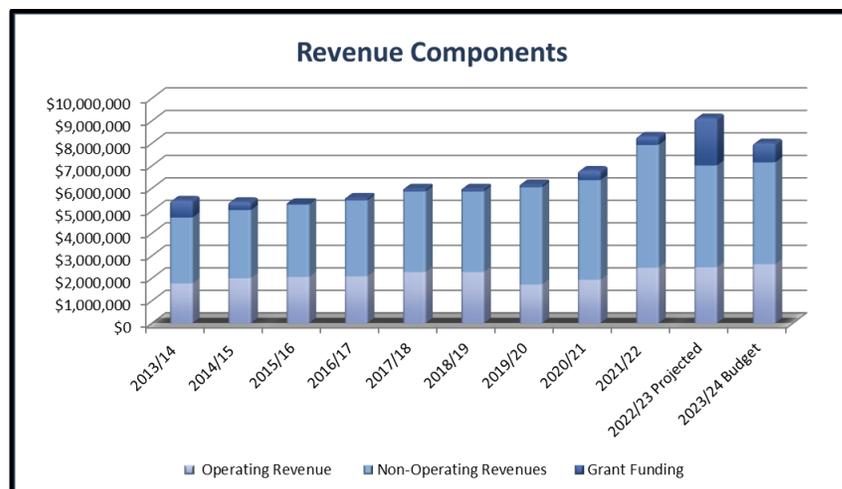
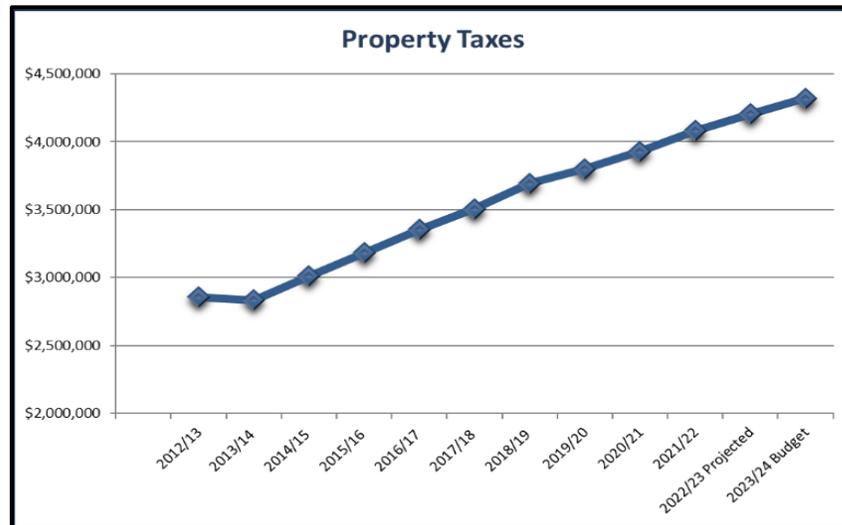
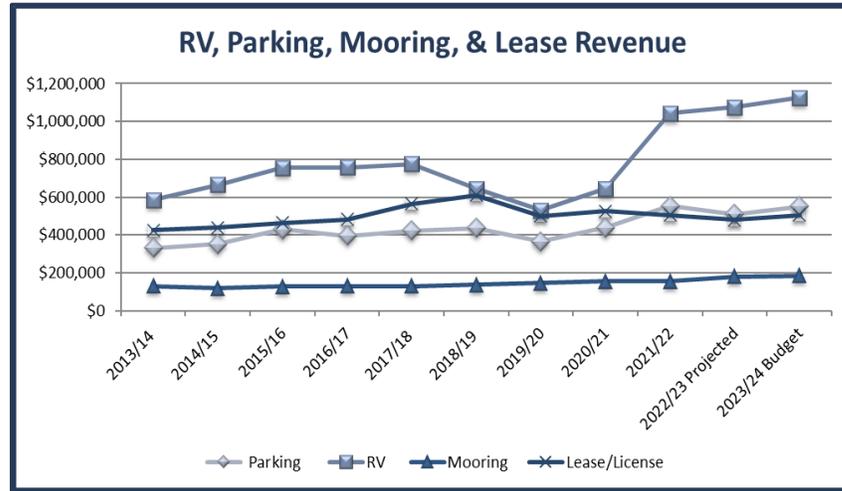
The chart below shows each of the major revenue sources in relation to the total revenue generated by the District for the fiscal year.





Recent Revenue Trends

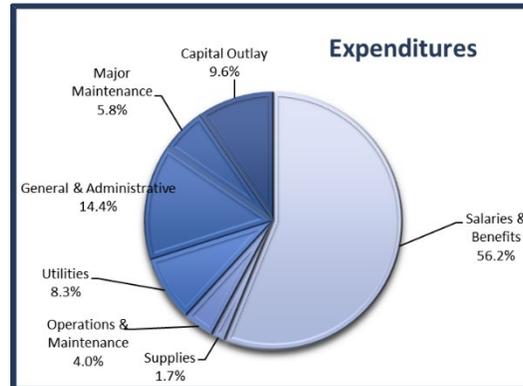
The charts below detail the latest trends in a few of the District's revenue sources.





District Expenditures

Expenditures for the 2023/24 budget are budgeted to be \$8,982,830. The following chart shows the percentage of funds spent on each major category of expenditures.



Salaries/Wages and Benefits are budgeted to be \$4,564,480, a 7.8% increase from 2022/23 projections. The budget includes estimated annual cost of living adjustments, anticipated renewal of memoranda of understanding between the District and bargaining units, hiring of two contract workers for Avila Pier Rehabilitation, and assumes the District is at a full staffing level. Additionally, a budget for a proposed Pension 115 Trust in the amount of \$60,000 is included for consideration.

Supplies are budgeted at \$137,350. This is a 46.8% decrease compared to the 2022/23 projections. The 2022/23 budget included a large amount projected for supplies related to cleaning and repairs from the storms in early 2023, which the District does not anticipate incurring in 2023/24. 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 \$323,350, a 1.3% decrease from 2022/23 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 \$675,750, a 7.1% decrease from 2022/23 projections. Sewage treatment expense increased significantly in 2022/23. The District staff is evaluating how to mitigate future costs and determining the long-term impact on the budget.

General and Administrative expenditures are budgeted to be \$1,172,100, an 8.5% increase over 2022/23 projections. Included in the 2023/24 budget is \$32,000 for travel/meals/lodging, legal fees, Treasurer fees, tax collection fees, merchant fees, and additional line items. The District Property/Liability Insurance rates are expected to increase by 10%.

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 to be 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 \$560,000 and Capital Project Outlay expenditures \$1,549,800. In 2023/24, \$190,000 of specified reserves is budgeted for Major Maintenance, and \$374,644 of specified reserves is budgeted for Capital Projects. A total of \$853,639 in grant funding is budgeted this 2023/24 fiscal year.

For further details, refer to the [Major Maintenance](#) and [Capital Projects and Asset Purchases](#) sections.



Debt

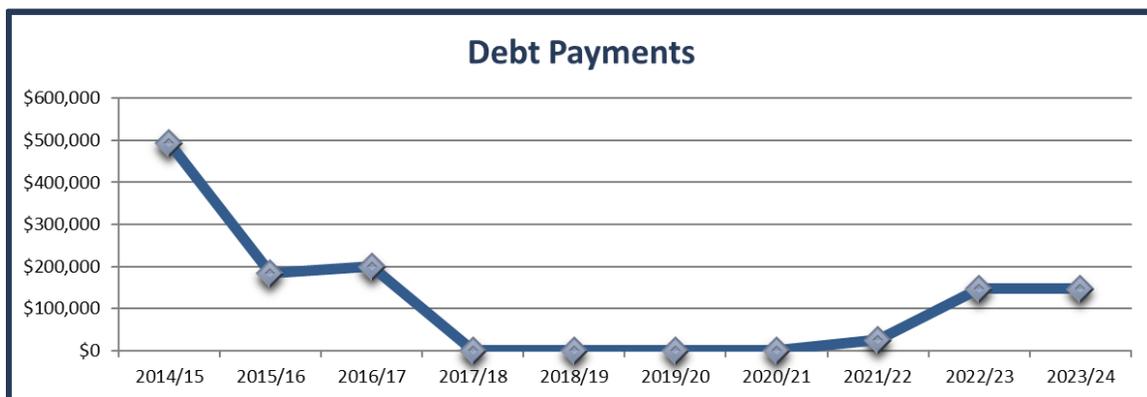
As of June 30, 2022, the District's current debt obligation is \$1,600,625 excluding PERS and OPEB obligations identified on pages 11-12, Legislative Factors. \$333,250 is an obligation of the General Fund while \$1,267,375 is an obligation of the Enterprise Fund. These obligations relate to Avila Beach Community Service District sewer improvements, purchase of a boom truck, and Harbor Terrace entitlements. 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. Additionally, the District has identified in Short-Term Factors Influencing Decisions, page 13, the obligation to fund 35% of related capital improvements to the Avila Beach Community Service District wastewater treatment plant. This project began in 2021/22.

Scheduled debt service payments are \$146,937 for fiscal years ending 6/30/23 and 6/30/24 of which \$32,979 will be payments by the General Fund and \$113,958 will be payments by the Enterprise Fund.

California Harbors and Navigation Code Section 6077 prescribes that the bonded indebtedness of the District not exceed 15% of the assessed value of property within the District. As of 6/30/22, the District's debt limit is \$4,374,493,350.

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 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 2021/22		Current Year 2022/23		2023/24		% Change from 2022/23 Projections
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget	
REVENUE							
Service Revenue <i>(Avila Parking, Location Fees, Citations)</i>	\$ 552,700	\$ 594,287	\$ 610,600	\$ 560,600	\$ 600,600	\$ 600,600	7.1%
Mooring Revenue <i>(Moorage Fees, Equipment Sales, Skiff Space) (Exclusive of Labor and O&M)</i>	165,900	155,495	179,800	179,800	185,000	185,000	2.9%
Leases & Licenses <i>(Leases, Licenses, RVs, Utility Reimbursement)</i>	1,457,600	1,700,984	1,751,000	1,725,200	1,820,100	1,820,100	5.5%
Diesel Sales <i>(Exclusive of Labor, O&M, and Permits)</i>	24,700	19,054	25,000	27,000	25,000	25,000	-7.4%
Total Operating Revenue	2,200,900	2,469,820	2,566,400	2,492,600	2,630,700	2,630,700	5.5%
Non-Operating Revenue/(Expenditure) <i>(Property Tax, Interest, Grant Income)</i>	3,960,750	5,463,053	4,356,658	4,526,263	4,575,972	4,575,972	1.1%
REVENUE	\$ 6,161,650	\$ 7,932,873	\$ 6,923,058	\$ 7,018,863	\$ 7,206,672	\$ 7,206,672	2.7%

	Last Year 2021/22		Current Year 2022/23		2023/24		% Change from 2022/23 Projections
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget	
EXPENDITURES							
Salaries/Wages/Benefits <i>Budget Contingency</i>	\$ 3,943,800	\$ 3,821,206	\$ 4,183,934	\$ 4,209,700	\$ 4,539,230 25,250	\$ 4,539,230 25,250	7.8%
Supplies <i>Budget Contingency</i>	126,700	118,152	223,700	210,700	112,100 25,250	112,100 25,250	-46.8%
Operations & Maintenance <i>Budget Contingency</i>	279,750	257,689	298,000	302,000	298,100 25,250	298,100 25,250	-1.3%
Utilities <i>Budget Contingency</i>	507,800	532,529	667,600	699,923	650,500 25,250	650,500 25,250	-7.1%
General & Administrative (includes \$25,250 G&A contingency) <i>Budget Contingency Fund</i>	990,150	879,056	1,141,900	947,350	1,028,000	1,028,000	8.5%
<i>Less: Prior year reserve use</i>	120,500	-	102,500	-	144,100	144,100	
	-	-	-	-	-	-	
OPERATING EXPENDITURES	\$ 5,968,700	\$ 5,608,632	\$ 6,617,634	\$ 6,369,673	\$ 6,873,030	\$ 6,873,030	7.9%

NET INCOME BEFORE MAJOR MAINTENANCE & CAPITAL PROJECTS	\$ 192,950	\$ 2,324,241	\$ 305,424	\$ 649,190	\$ 333,642	\$ 333,642	-48.6%
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Major Maintenance Expense	650,500	392,132	548,500	433,897	560,000	560,000	29.1%
Less: Grants	(140,000)	(108,311)	(50,000)	(50,000)	(85,000)	(85,000)	70.0%
<i>Prior year reserve use</i>	(273,500)	(166,700)	(94,000)	(123,400)	(190,000)	(190,000)	54.0%
Capital Project Outlay	4,331,718	1,220,110	3,736,100	3,019,249	1,549,800	1,549,800	-48.7%
Less: Grants	(3,408,856)	(268,946)	(2,577,739)	(2,056,600)	(768,639)	(768,639)	-62.6%
<i>Prior year reserve use</i>	(457,159)	(374,520)	(542,400)	(300,000)	(374,644)	(374,644)	24.9%
MAJOR MAINTENANCE AND CAPITAL PROJECTS	\$ 702,703	\$ 693,765	\$ 1,020,461	\$ 923,146	\$ 691,517	\$ 691,517	-25.1%

Net change in Operating Reserves before Reserve Set Aside	\$ (509,753)	\$ 1,630,475	\$ (715,037)	\$ (273,956)	\$ (357,875)	\$ (357,875)	30.6%
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Reserve Set Aside	\$ -	\$ (284,445)	\$ -	\$ -	\$ -	\$ -	0.0%
Budget Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Increase/(Decrease) in Operating Reserves	\$ (509,753)	\$ 1,346,030	\$ (715,037)	\$ (273,956)	\$ (357,875)	\$ (357,875)	30.6%



Consolidated Budget Detail

	Last Year 2021/22		Current Year 2022/23		2023/24	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Service Revenue						
Administration	\$ 10,000	\$ 14,500	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Branded Merchandise	1,700	1,705	2,000	2,000	2,000	2,000
Branded Merchandise COGS	(1,000)	(1,488)	(1,400)	(1,400)	(1,400)	(1,400)
Citations	30,000	18,677	30,000	30,000	30,000	30,000
Facilities Labor & Equipment	5,000	2,507	5,000	5,000	5,000	5,000
Avila Parking	400,000	509,161	510,000	460,000	500,000	500,000
Harford Landing/ Harford Pier Parking	102,000	44,706	50,000	50,000	50,000	50,000
Harbor Patrol & Lifeguards	5,000	4,518	5,000	5,000	5,000	5,000
Budget Transfer	-	-	-	-	-	-
Total Service Revenue	\$ 552,700	\$ 594,287	\$ 610,600	\$ 560,600	\$ 600,600	\$ 600,600

	Last Year 2021/22		Current Year 2022/23		2023/24	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Mooring Revenue						
Anchorage Fees	\$ 1,300	\$ 110	\$ 1,400	\$ 1,400	\$ 1,500	\$ 1,500
Work Dock Rental Fee	1,300	564	1,400	1,400	1,500	1,500
Live-Aboard Fee	-	2,250	-	4,000	2,000	2,000
Equipment Rental- Moorings	27,500	23,739	29,000	29,000	31,000	31,000
Mooring Operations	129,000	128,905	135,000	135,000	140,000	140,000
Fisherman's Discount	(14,500)	(14,094)	(10,000)	(14,000)	(14,000)	(14,000)
Mooring Equipment Sales	51,000	38,453	54,000	54,000	54,000	54,000
Mooring Equipment COGS	(29,700)	(24,432)	(31,000)	(31,000)	(31,000)	(31,000)
Total Mooring Revenue	\$ 165,900	\$ 155,495	\$ 179,800	\$ 179,800	\$ 185,000	\$ 185,000



Consolidated Budget Detail (continued)

	Last Year 2021/22		Current Year 2022/23		2023/24	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Lease & License Revenue						
Commissions- Laundry	\$ 4,000	\$ 2,284	\$ 4,200	\$ 2,100	\$ 2,500	2,500
Coastal Gateway Room Rental	3,000	1,555	3,200	2,500	3,000	3,000
Coin Showers	21,000	17,372	22,000	11,000	20,000	20,000
Harford Land Area- Leases	197,000	209,596	222,000	190,000	194,000	194,000
Piers- Leases	235,900	245,177	260,000	240,000	258,000	258,000
Piers- Licenses	15,000	23,007	27,000	27,000	29,000	29,000
Beaches- Leases	10,400	11,562	11,000	10,000	10,000	10,000
Beaches- Licenses	9,700	16,959	14,000	14,000	14,000	14,000
Boat & Gear Storage	13,000	30,095	36,000	36,000	37,000	37,000
Boat Washdown	2,600	2,427	2,600	2,600	2,600	2,600
Coin Hoist- Harford Pier	4,500	4,479	4,500	4,500	4,500	4,500
Flying Flags RV Resort	250,000	290,194	400,000	400,000	440,000	440,000
RVs- District	650,000	753,273	653,000	675,000	685,000	685,000
Utilities Reimbursement	40,000	133,656	90,000	110,000	120,000	120,000
Miscellaneous Operating Income	1,500	(40,651)	1,500	500	500	500
Total Lease & License Revenue	\$ 1,457,600	\$ 1,700,984	\$ 1,751,000	\$ 1,725,200	\$ 1,820,100	\$ 1,820,100

	Last Year 2021/22		Current Year 2022/23		2023/24	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Diesel Sales Revenue						
Diesel Sales	\$ 130,000	\$ 130,830	\$ 150,000	\$ 160,000	\$ 150,000	\$ 150,000
Diesel Cost of Goods Sold	(105,300)	(111,776)	(125,000)	(133,000)	(125,000)	(125,000)
Total Diesel Sales Revenue	\$ 24,700	19,054	25,000	\$ 27,000	\$ 25,000	\$ 25,000

	Last Year 2021/22		Current Year 2022/23		2023/24	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Non-Operating Revenue						
Interest Income	\$ 40,000	\$ 30,348	\$ 30,000	\$ 125,000	\$ 60,000	\$ 60,000
Interest Income - Lease	-	70,718	-	-	-	-
Finance Charge Income	1,000	2,239	1,000	1,000	1,000	1,000
Grant Income	3,000	28,246	5,000	5,000	4,750	4,750
Bad Debt Recovery	-	-	-	-	-	-
Tax Proceeds	3,875,162	4,080,468	4,129,070	4,203,675	4,318,634	4,318,634
Gain/(Loss) on Disposal of Assets	-	(463)	-	-	-	-
Misc. Non-Operating Income	-	70,870	-	-	-	-
Unrealized Gain/(Loss) on Investments	-	(122,035)	-	-	-	-
Interest Expense	-	(18,926)	-	-	-	-
Other Financing Sources	191,588	1,478,588	191,588	191,588	191,588	191,588
Misc. Non-Operating Expenses	(150,000)	(157,000)	-	-	-	-
Budget Transfer	-	-	-	-	-	-
Total Non-Operating Revenue	\$ 3,960,750	\$ 5,463,053	\$ 4,356,658	\$ 4,526,263	\$ 4,575,972	\$ 4,575,972

• Grant Income not related to Major Maintenance or Capital Projects



Consolidated Budget Detail (continued)

	Last Year 2021/22		Current Year 2022/23		2023/24	
	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	2,426,800	2,317,185	2,507,934	2,500,000	2,679,500	2,679,500
Health Insurance	372,000	393,413	389,400	420,000	488,300	488,300
OPEB Expense	-	-	-	-	-	-
Workers Compensation	136,000	99,332	154,900	120,000	142,900	142,900
Payroll Taxes	177,200	195,069	196,900	196,900	210,400	210,400
Pension Costs	557,000	590,830	570,000	638,000	673,000	673,000
Pension 115 Trust Fund	-	-	60,000	60,000	60,000	60,000
Recruitment	6,000	7,690	3,500	10,500	6,500	6,500
Misc. Employee Benefits	7,300	5,638	8,300	8,300	9,130	9,130
Unemployment Self Insurance	5,000	5,613	9,000	500	3,500	3,500
Contract Labor	15,000	-	15,000	-	-	-
Contract Security	154,000	155,847	185,000	190,000	195,000	195,000
Compensated Absence	11,500	(1,986)	13,000	13,000	13,000	13,000
Other Post Employment Benefits	25,000	16,575	20,000	16,500	22,000	22,000
Salaries, Wages, & Benefits						
Contingency	15,000	-	15,000	-	25,250	25,250
Budget Transfer	-	-	-	-	-	-
Total Salaries/Wages/Benefits	\$ 3,943,800	\$ 3,821,206	\$ 4,183,934	\$ 4,209,700	\$ 4,564,480	\$ 4,564,480

	Last Year 2021/22		Current Year 2022/23		2023/24	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Supplies						
Office	\$ 25,500	\$ 23,809	\$ 25,500	\$ 24,500	\$ 26,500	\$ 26,500
Emergency Supplies	-	1,223	101,000	100,000	1,000	1,000
Shop	11,000	7,790	11,000	9,000	11,000	11,000
RV Camping	-	-	-	-	-	-
Sanitation	40,000	45,252	35,000	40,000	40,000	40,000
Harbor Patrol/Lifeguards	10,000	13,122	10,000	10,000	10,000	10,000
Mooring	4,500	6,357	4,500	10,000	6,000	6,000
Dredge	1,000	163	1,000	1,000	1,000	1,000
Clothing/Equipment	16,400	20,436	17,400	16,200	16,600	16,600
Supply Contingency	18,300	-	18,300	-	25,250	25,250
Budget Transfer	-	-	-	-	-	-
Total Supplies	\$ 126,700	\$ 118,152	\$ 223,700	\$ 210,700	\$ 137,350	\$ 137,350



Consolidated Budget Detail (continued)

	Last Year 2021/22		Current Year 2022/23		2023/24	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Operations & Maintenance						
Building/Facility	\$ 25,000	\$ 34,958	\$ 25,000	\$ 22,000	\$ 28,000	\$ 28,000
Vandalism	1,000	8	1,000	1,000	1,000	1,000
Office machines	-	-	9,600	7,000	8,000	8,000
Dredge	15,000	6,421	18,000	15,000	18,000	18,000
Electronic Equipment	6,000	4,067	8,000	12,000	7,500	7,500
Vehicles & Equipment	17,500	17,372	17,500	34,500	18,000	18,000
Crane	5,000	-	-	1,000	-	-
Coastal Gateway Costs	2,000	3,788	3,000	2,000	2,000	2,000
Patrol Boats	20,000	23,301	20,000	18,000	20,000	20,000
LCM	1,500	-	1,500	1,500	1,500	1,500
Boatyard Maintenance	1,000	-	1,000	1,000	1,000	1,000
Camp Host	1,000	-	1,000	1,000	1,000	1,000
Water Taxi Host	1,000	7,074	5,000	12,000	5,000	5,000
Signs	5,000	3,039	5,000	3,000	5,000	5,000
Road/Revetment	8,000	7,008	8,000	8,000	8,000	8,000
General Maintenance	15,000	14,570	15,000	15,000	15,000	15,000
Sport Launch	5,000	4,721	1,000	1,000	5,000	5,000
Beaches	10,000	7,910	10,000	9,000	10,000	10,000
Public Hoist	2,000	2,904	2,000	1,500	2,000	2,000
Tools	6,000	5,933	6,000	6,000	6,000	6,000
Fuel	51,000	56,982	60,000	71,000	73,000	73,000
Piers	18,000	17,681	18,000	18,000	18,000	18,000
Diesel Facility	8,000	12,940	7,000	7,000	9,500	9,500
Ice Facility	-	-	3,000	3,000	3,000	3,000
Lighthouse	7,500	937	7,500	7,000	7,500	7,500
Water & Sewer System	11,000	11,953	10,000	11,000	10,000	10,000
Storm Water	3,000	2,867	4,500	4,500	3,000	3,000
Fire Protection	3,750	4,600	4,000	3,000	4,000	4,000
Dock & Landing	6,100	5,633	6,100	4,000	6,100	6,100
Tenant Expense	6,100	1,023	2,000	2,000	2,000	2,000
Operations & Maintenance						
Contingency	18,300	-	18,300	-	25,250	25,250
Budget Transfer	-	-	-	-	-	-
Total Operations & Maintenance	\$ 279,750	\$ 257,689	\$ 298,000	\$ 302,000	\$ 323,350	\$ 323,350



Consolidated Budget Detail (continued)

	Last Year 2021/22		Current Year 2022/23		2023/2024	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Utilities						
Electricity	\$ 54,500	\$ 64,127	\$ 64,600	\$ 68,000	\$ 73,700	\$ 73,700
Telephone/Communications	28,200	88,982	28,000	56,000	60,100	60,100
Gas	2,400	1,734	2,700	2,700	2,100	2,100
Sewer	75,000	81,828	220,000	203,223	150,000	150,000
Trash	50,400	40,368	55,000	55,000	64,200	64,200
Haz Mat Disposal	5,000	3,384	5,000	5,000	5,000	5,000
Water - Lopez	231,000	203,180	231,000	267,000	268,000	268,000
Water/Sewer - Avila	43,000	48,926	43,000	43,000	27,400	27,400
Utility Contingency	18,300	-	18,300	-	25,250	25,250
Budget Transfer	-	-	-	-	-	-
Total Utilities	\$ 507,800	\$ 532,529	\$ 667,600	\$ 699,923	\$ 675,750	\$ 675,750

	Last Year 2021/22		Current Year 2022/23		2023/2024	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
General & Administrative						
Advertising & Promotion	\$ 2,700	\$ 175	\$ 2,700	\$ 1,000	\$ 1,500	\$ 1,500
Travel, Meals, Lodging	35,000	12,327	30,000	30,000	32,000	32,000
Education/Training	17,000	16,704	15,000	15,000	15,000	15,000
Dues & Subscriptions	52,000	58,068	66,500	60,000	52,000	52,000
Legal Advertising	2,200	1,902	2,200	2,200	2,200	2,200
Cash (Over) / Short	-	(77)	-	(150)	-	-
Bank Charges/Merchant Fees	50,000	68,829	55,000	60,000	62,000	62,000
Bad Debts/Returned Checks	3,000	19,024	3,000	3,000	3,000	3,000
Consultants	66,950	33,976	43,500	30,000	35,500	35,500
Legislative Advocacy	8,500	8,579	9,200	8,500	9,000	9,000
Computers & Equipment	18,500	23,677	18,500	25,000	18,500	18,500
Parking	16,000	19,776	14,000	24,000	24,000	24,000
Legal Fees	100,000	109,762	100,000	75,000	100,000	100,000
Audits	12,000	10,000	13,000	12,000	12,000	12,000
Tax Collection Fees	55,000	59,706	60,000	55,000	60,000	60,000
Treasurer Fees	40,000	57,155	70,000	75,000	55,000	55,000
Permits	6,200	4,458	21,200	10,000	21,200	21,200
Elections	-	-	150,000	-	-	-
Property Insurance	302,000	296,948	335,000	348,000	382,800	382,800
Cities Redevelopment	90,000	60,903	65,000	65,000	68,250	68,250
Bonds	800	-	800	800	800	800
LAFCO Fees	21,000	16,664	21,000	20,000	20,000	20,000
Coastal Conservancy	70,000	-	25,000	25,000	25,000	25,000
Board Discretionary Fund	2,500	-	2,500	2,500	2,500	2,500
Harbor Director Discretionary Fund	500	500	500	500	500	500
General & Administrative Contingency	18,300	-	18,300	-	25,250	25,250
Budget Contingency Fund	120,500	-	102,500	-	144,100	144,100
Less: Prior year reserve use	-	-	-	-	-	-
Total General & Administrative	\$ 1,110,650	\$ 879,056	\$ 1,244,400	\$ 947,350	\$ 1,172,100	\$ 1,172,100



Consolidated Budget Detail (continued)

	Last Year 2021/22		Current Year 2022/23		2023/2024	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Major Maintenance						
Abandoned Vessel Removal	\$ 40,000	\$ 23,895	\$ 20,000	\$ 10,000	\$ (G) 25,000	25,000
Beach Stairs	-	-	-	-	(G) 60,000	60,000
Coastal Gateway Furniture Replacement	-	-	22,000	22,000	-	-
District Buildings - Maintenance & Improvements	27,000	-	35,000	25,000	35,000	35,000
Document Conversion & Organization	-	-	5,000	500	5,000	5,000
Dredge Equipment Maintenance	18,500	18,500	41,500	39,824	25,000	25,000
Heavy Equipment Maintenance	25,000	20,421	25,000	25,000	25,000	25,000
Lighthouse Road Maintenance	-	-	30,000	27,506	-	-
Mobile Hoist Pre-Treatment Upgrade	-	-	-	-	60,000	60,000
Mooring Capital Cost (LCM)	300,000	138,133	32,000	13,316	40,000	40,000
Parking Lot Maintenance	35,000	38,379	35,000	32,600	35,000	35,000
Pier Lumber & Materials	125,000	124,041	155,000	140,000	140,000	140,000
Revetment Maintenance	35,000	8,689	90,000	72,151	10,000	10,000
Trailer Hoist Maintenance & Repairs	25,000	20,075	18,000	18,000	40,000	40,000
Wastewater Collection System Maintenance	-	-	10,000	4,000	10,000	10,000
Water Distribution System Maintenance	-	-	10,000	4,000	10,000	10,000
Water Tank	20,000	-	20,000	-	20,000	20,000
Work Dock Repower	-	-	-	-	20,000	20,000
Budget Transfer	-	-	-	-	-	-
Total Major Maintenance	\$ 650,500	\$ 392,132	\$ 548,500	\$ 433,897	\$ 560,000	560,000
Specified Reserve Use	\$ (273,500)	\$ (166,700)	\$ (94,000)	\$ (123,400)	\$ (190,000)	(190,000)
Operating Reserve Use	(237,000)	(117,121)	(404,500)	(260,497)	(285,000)	(285,000)
Grant Funding	(140,000)	(108,311)	(50,000)	(50,000)	(85,000)	(85,000)
Total Major Maintenance Funding	\$ (650,500)	\$ (392,132)	\$ (548,500)	\$ (433,897)	\$ (560,000)	(560,000)



Consolidated Budget Detail (continued)

	Last Year 2021/22		Current Year 2022/23		2023/2024	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Capital Project Outlay						
Accounting Software Replacement	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
Air Compressor	60,000	42,438	-	-	-	-
Avila Pier Landing Rehabilitation	50,000	-	220,000	25,000	(G) 200,000	200,000
Avila Pier Rehabilitation	1,550,000	46,066	1,845,000	1,500,000	(G) 270,000	270,000
Avila Pier & Harford Pier Water/Fireline Repairs	60,000	7,534	-	-	-	-
Boom Truck	46,000	-	46,000	50,000	50,000	50,000
Coastal Gateway HVAC	-	-	30,000	30,000	-	-
Crane Cab Refurbishment	10,000	-	-	-	-	-
Digital Radio Upgrade	15,000	14,860	-	-	-	-
District Landline Phone Replacement	7,000	7,044	-	-	-	-
Emergency Operations Center	-	-	22,000	21,800	-	-
Generators	98,000	102,257	-	-	-	-
Harbor Patrol Equipment Replacement	-	-	25,000	-	25,000	25,000
Harbor Terrace District Yard Improvements	-	-	-	-	35,000	35,000
Harbor Terrace Project Monitoring	31,800	18,435	25,000	2,500	25,000	25,000
Harbor Terrace Gear Storage	35,000	48,331	-	-	-	-
Harford Pier Redevelopment	300,000	286,209	125,000	125,000	(G) 100,000	100,000
Harford Pier Survey	49,812	14,013	-	-	-	-
Lifeguard Equipment Upgrade	-	-	-	-	6,600	6,600
Manhole Maintenance	10,000	8,842	-	-	-	-
Master Plan - PSLHD	5,000	-	10,000	-	-	-
Mobile Hoist Pier Extension	1,300,000	-	-	-	-	-
Mooring Crew Skiff	7,500	7,246	-	-	-	-
Network Server (District IT)	17,000	16,353	-	-	-	-
Outboard Motor Storage	7,500	-	7,500	-	-	-
Roll-Off Dumpsters	-	-	-	-	25,000	25,000
Security Cameras	15,000	9,692	18,600	18,600	5,200	5,200
Sediment Sampling-Dredge Permit	-	-	-	-	28,000	28,000
Sewer Treatment Plant	75,000	557,532	150,000	776,403	150,000	150,000
Solar/Charging Design	-	-	-	-	(G) 30,000	30,000
Trailer Boat Gas Pump	45,000	30,128	-	-	-	-
Trailer Boat Dock	486,106	3,132	487,000	350,000	-	-
Underground Storage Tank Replacement	-	-	596,000	5,000	(G) 500,000	500,000
Utility Task Vehicle (UTV)	51,000	-	51,000	51,000	-	-
Vehicle Replacement Program	-	-	78,000	63,946	70,000	70,000
Total Capital Project Outlay	\$ 4,331,718	\$ 1,220,110	\$ 3,736,100	\$ 3,019,249	\$ 1,549,800	\$ 1,549,800
Specified Reserve Use	\$ (457,159)	\$ (374,520)	\$ (542,400)	\$ (300,000)	\$ (374,644)	(374,644)
Operating Reserve Use	(465,703)	(576,644)	(615,961)	(662,649)	(406,517)	(406,517)
Grant Funding	(3,408,856)	(268,946)	(2,577,739)	(2,056,600)	(768,639)	(768,639)
Total Capital Project Outlay Funding	\$ (4,331,718)	\$ (1,220,110)	\$ (3,736,100)	\$ (3,019,249)	\$ (1,549,800)	\$ (1,549,800)

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



Major Maintenance Projects





Major Maintenance Projects

Major Maintenance					
Project Title	Type	Funding Source			
		Operating	Grant	Specified	Total
Abandoned Vessel Removal	Annual	\$	\$ 25,000	\$	\$ 25,000
Beach Stair Design/Engineering	New		60,000		60,000
District Buildings – Maintenance & Improvements	Annual	10,000		25,000	35,000
Document Conversion & Organization	Annual	5,000			5,000
Dredge Equipment Maintenance	Annual	25,000			25,000
Heavy Equipment Maintenance	Annual	25,000			25,000
Mobile Hoist Pre-Treatment Upgrade	New	15,000		45,000	60,000
Mooring Capital Costs (LCM)	Annual			40,000	40,000
Parking Lot Maintenance	Annual	35,000			35,000
Pier Lumber & Materials	Annual	140,000			140,000
Revetment Maintenance	Annual	10,000			10,000
Trailer Boat Hoist Maintenance & Repairs	Annual			40,000	40,000
Wastewater Collection System Maintenance	Annual	10,000			10,000
Water Distribution System Maintenance	Annual	10,000			10,000
Water Tank	Carry Over			20,000	20,000
Work Dock Repower	New			20,000	20,000
Totals		\$ 285,000	\$ 85,000	\$ 190,000	\$ 560,000



Major Maintenance Projects

					Project Title: Abandoned Vessel Removal				
					Description: Removal, storage, and disposal of abandoned vessels				
Amount: \$25,000									
Funding Source:		<input type="checkbox"/> Operating Revenue	<input checked="" type="checkbox"/> Grant Revenue – Division of Boating and Waterways - \$25,000 (pending \$15,000 award for 2023-2025)	<input type="checkbox"/> Specified Reserves					
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.									
Timeline for Project: The current SAVE (VTIP) grant 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.									
Departments: Facilities, Harbor Patrol, and Business									
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: Beach Stair Design/Engineering				
					Description: Engineering and design for two existing beach entries that are in disrepair				
Amount: \$60,000									
Funding Source:		<input type="checkbox"/> Operating Revenue	<input checked="" type="checkbox"/> Grant Revenue – State Lands Commission (SLC) Grant - \$60,000	<input type="checkbox"/> Specified Reserves					
Cost Considerations: This project is the engineering and design to replace existing assets, the eastern stairs/ramp at Olde Port Beach and the eastern stairs at Avila Beach. It will not result in additional operating costs. The District secured a \$1.2 million grant from State Lands Commission (SLC) which can be used for part of this project.									
Timeline for Project: Engineering and design will be completed during FY 2023-24.									
Department(s): Facilities									
Relation to District Objectives: None									



Major Maintenance Projects (continued)

	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 - \$10,000	<input type="checkbox"/> Grant Revenue
<p>Cost Considerations: This project will maintain existing assets. It will not result in additional operating costs. During FY 2023-24, funding will be prioritized for design modifications and reconstruction of the Live Fish Storage Building, refurbishing the Main Office restrooms, and re-grouting 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</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
<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, Harbor Patrol, and Business</p>			
<p>Relation to District Objectives: None</p>			



Major Maintenance Projects (continued)

	Project Title: Dredge Equipment Maintenance		
	Description: Annual maintenance on the District's dredge pump, hose, pipe, and related equipment		
	Amount: \$25,000		
	Funding Source:	<input checked="" type="checkbox"/> Operating Revenue - \$25,000	<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			
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 for the 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			
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 Projects (continued)

	Project Title: Mobile Hoist Pre-Treatment Upgrade		
	Description: Upgrade wastewater pre-treatment system for the Mobile Hoist Pier		
	Amount: \$60,000		
	Funding Source:	<input checked="" type="checkbox"/> Operating Revenue - \$15,000	<input type="checkbox"/> Grant Revenue
Cost Considerations: The existing boat wash pre-treatment system for the Mobile Hoist is not effectively reducing wastewater concentration before it enters the sewer system. By upgrading the system, it will help reduce our ongoing sewer costs since the District is charged based on flow and concentration.			
Timeline for Project: This project will be completed during FY 2023-24.			
Department(s): Facilities			
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.			

	Project Title: Mooring Capital Costs (LCM)		
	Description: Repairs and maintenance to the District's mooring tender the Elsie M (LCM).		
	Amount: \$40,000		
	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			
Relation to District Objectives: Objective #2 – Maintain and enhance a boater-friendly atmosphere at PSL for both commercial and recreational boaters.			



Major Maintenance Projects (continued)

	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	<input type="checkbox"/> Specified Reserves
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, a portion of the eastern landing will be prioritized. In addition to paving, sealing, and re-striping, some grinding and paving will be done in FY 2023-24. It will not result in additional operating costs.				
Timeline for Project: This is a recurring project. The portion as described will occur and be completed within the fiscal year. Budget to repave the Avila Beach Parking Lot in FY 2025-26.				
Department(s): Facilities				
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: 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	<input type="checkbox"/> Specified Reserves
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.				
Timeline for Project: The lumber and materials will be used for maintenance and repair projects during the fiscal year.				
Department(s): Facilities				
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 Projects (continued)

	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: \$10,000		
	Funding Source:	<input checked="" type="checkbox"/> Operating Revenue - \$10,000	<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			
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: \$40,000		
	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. This year will include an additional \$28,000 to recoat the crane.			
Timeline for Project: This is a new annual recurring project.			
Department(s): Facilities			
Relation to District Objectives: Objective #2 – Maintain and enhance a boater-friendly atmosphere at PSL for both commercial and recreational boaters.			



Major Maintenance Projects (continued)

	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			
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			
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 Projects (continued)

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
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.			
Timeline of Project: This project will be completed during FY 2023-24.			
Departments: Facilities			
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: Work Dock Repower			
	Description: Replace and upgrade the work dock power supply. The current power supply system is not operational and out of compliance.		
	Amount: \$20,000		
	Funding Source:	<input type="checkbox"/> Operating Revenue	<input type="checkbox"/> Grant Revenue
Cost Considerations: This project maintains an existing asset. It will not result in additional operating costs.			
Timeline of Project: This project will be completed during FY 2023-24.			
Departments: Facilities			
Relation to District Objectives: Objective #2 – Maintain and enhance a boater-friendly atmosphere at PSL for both commercial and recreational boaters.			



Capital Projects and Asset Purchases





Capital Projects and Asset Purchases

Capital Projects and Asset Purchases					
Project Title	Type	Funding Source			
		Operating	Grant	Specified	Total
Accounting Software Replacement	New	\$ 14,700	\$	\$ 15,300	\$ 30,000
Avila Pier Landing Rehabilitation	Carry Over		200,000		200,000
Avila Pier Rehabilitation	Carry Over		125,000	145,000	270,000
Boom Truck Replacement	Carry Over	50,000			50,000
Flying Flags - Project Monitoring	Carry Over			25,000	25,000
Harbor Patrol Emergency Equipment Replacement	Carry Over			25,000	25,000
Harbor Terrace District Yard Improvements	New	2,256		32,744	35,000
Harford Pier Redevelopment	Carry Over		75,000	25,000	100,000
Lifeguard Equipment Upgrade	New			6,600	6,600
Roll-off Dumpsters	New	25,000			25,000
Security Cameras	New	5,200			5,200
Sediment Sampling – Dredge Permit	New	28,000			28,000
Sewer Treatment Plant	Annual	150,000			150,000
Solar/Charging Design	New		30,000		30,000
Underground Storage Tank Replacement	New	61,361	338,639	100,000	500,000
Vehicle Replacement Program	New	70,000			70,000
Totals		\$ 406,517	\$ 768,639	\$ 374,644	\$ 1,549,800



Capital Projects and Asset Purchases

	Project Title: Accounting Software Replacement		
	Description: Replacement of the Accounting software		
	Amount: \$30,000		
	Funding Source:	<input checked="" type="checkbox"/> Operating Revenue – \$14,700	<input type="checkbox"/> Grant Revenue
<p>Cost Considerations: The current accounting software has exceeded its useful life and needs to be upgraded to more advanced system functions and technology. This project will include the replacement of CYMA, the current accounting software from 2004. The new program will include the required hardware for its installation and implementation, which also includes the cost of technical experts for the set up and installation. The project also includes the cost of tech support and employee training.</p>			
<p>Timeline for Project: This project will be completed in FY 2023-24.</p>			
<p>Department(s): Business</p>			
<p>Relation to District Objectives: Objective #9 – Support high-performing staff – continue steps to maintain low turnover and good employee morale through compensation, staff growth, and positive engagement.</p>			

	Project Title: Avila Pier Landing Rehabilitation		
	Description: Rehabilitation and reconstruction of the Avila Pier landing.		
	Amount: \$200,000		
	Funding Source:	<input type="checkbox"/> Operating Revenue	<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 in need of repair. The District received a \$200,000 grant from the Division of Boating and Waterways (DBW) to repair the landing and make improvements. 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 will continue during FY 2023-24. 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</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>			



Capital Projects and Asset Purchases (continued)

	Project Title: Avila Pier Rehabilitation		
	Description: Rehabilitation of the Avila Pier, continued project support.		
	Amount: \$270,000		
	Funding Source:	<input type="checkbox"/> Operating Revenue	<input checked="" type="checkbox"/> Grant Revenue – \$125,000 – (Wildlife Conservation Board \$50,000 & State Coastal Conservancy \$75,000)
<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 2023-24 is intended for project implementation and construction.</p>			
<p>Timeline for Project: This project has been in effect since June 2015. Most piling repairs and the re-decking of the pier trestle/roadway are planned to be completed by the end of 2024. FY 2026-27 budgeted for 5-year inspection (\$100,000).</p>			
Department(s): Facilities			
Relation to District Objectives: Objective #4 – Revitalize the Avila Pier.			

	Project Title: Boom Truck Replacement		
	Description: Continue payments on Boom Truck through a 5-year lease-to-own option.		
	Amount: \$50,000 (2 nd Year of 5-year Loan Installments)		
	Funding Source:	<input checked="" type="checkbox"/> Operating Revenue - \$50,000	<input type="checkbox"/> Grant Revenue
<p>Cost Considerations: The District purchased a boom truck in FY 2022-23 with a 5-year lease-to-own option. FY 2023-24 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.</p>			
<p>Timeline for Project: Five years of lease payments prior to District ownership.</p>			
Department(s): Facilities			
<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. Objective #4 – Revitalize the Avila Pier.</p>			



Capital Projects and Asset Purchases (continued)

	Project Title: Flying Flags - Project Monitoring			
	Description: Consultants and construction monitoring for next phases of development			
	Amount: \$25,000			
	Funding Source:	<input type="checkbox"/> Operating Revenue	<input type="checkbox"/> Grant Revenue	<input checked="" type="checkbox"/> Specified Reserves - Harbor Terrace Reserve - \$25,000
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				
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.				

	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 - HP Emergency Equipment Replacement Reserve - \$25,000
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.				
Timeline for Project: Funds would be used during this fiscal year if needed.				
Departments: Harbor Patrol				
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.				



Capital Projects and Asset Purchases (continued)

				Project Title: Harbor Terrace District Yard Improvements			
				Description: Improvements to the District Yard on Harbor Terrace to protect equipment and materials			
Amount: \$35,000							
Funding Source:		<input checked="" type="checkbox"/> Operating Revenue - \$2,256	<input type="checkbox"/> Grant Revenue		<input checked="" type="checkbox"/> Specified Reserves – Harbor Terrace Reserve - \$32,744		
Cost Considerations: Improvements such as coverings, sheds, and pads to protect District equipment and materials. This project was included in previous budgets but was deferred until the use of the space was realized. Providing protection from the elements will extend the life of equipment and materials.							
Timeline for Project: Improvements would be purchased and installed in FY 2023-24.							
Department(s): Facilities							
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.							

				Project Title: Harford Pier Redevelopment			
				Description: Redevelopment of the Harford Pier			
Amount: \$100,000							
Funding Source:		<input type="checkbox"/> Operating Revenue	<input checked="" type="checkbox"/> Grant Revenue – State Lands Commission (SLC) Grant - \$75,000		<input checked="" type="checkbox"/> Specified Reserves – Facilities Reserve - \$25,000		
Cost Considerations: Consultants to develop lease site concepts and lease site development plan for Canopy and Pod 1 area. Further development of the Canopy Repair Plan may be undertaken.							
Timeline for Project: This is a multi-phase project.							
Department(s): Facilities, Business							
Relation to District Objectives: Objective #3 – Keep Harford Pier open and optimize use.							



Capital Projects and Asset Purchases (continued)

	Project Title: Lifeguard Equipment Upgrade		
	Description: Lifeguard Equipment Upgrade		
	Amount: \$6,600		
	Funding Source:	<input type="checkbox"/> Operating Revenue	<input type="checkbox"/> Grant Revenue
<p>Cost Considerations: This project would replace the aging lifeguard equipment still being utilized by the Lifeguard Department. Currently, the Lifeguard Department is using several pieces of equipment that have exceeded their usable lifespan and need replacement. This purchase would not only replace that equipment and have a direct effect on the quality of lifesaving service provided to the large visitor base and public on Port San Luis beaches, but also support the Harbor District's high performing Lifeguard Department.</p>			
<p>Timeline for Project: This capital project would be completed in this FY 2023-24.</p>			
<p>Department(s): Harbor Patrol, Lifeguards</p>			
<p>Relation to District Objectives: Objective #9 – Support high-performing staff – continue steps to maintain low turnover and good employee morale through compensation, staff growth, and positive engagement.</p>			

	Project Title: Roll-off Dumpsters		
	Description: Purchase two 30-yard roll-off dumpsters		
	Amount: \$25,000		
	Funding Source:	<input checked="" type="checkbox"/> Operating Revenue – \$25,000	<input type="checkbox"/> Grant Revenue
<p>Cost Considerations: The Harbor District currently budgets \$60,000 for waste collections to empty the dumpsters. Using roll-offs will significantly reduce these reoccurring costs due to their lower disposal rates.</p>			
<p>Timeline for Project: This project will be completed in FY 2023-24.</p>			
<p>Department(s): Facilities</p>			
<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 (continued)

	Project Title: Security Cameras		
	Description: Security Cameras		
	Amount: \$5,200		
	Funding Source:	<input checked="" type="checkbox"/> Operating Revenue - \$5,200	<input type="checkbox"/> Grant Revenue
<p>Cost Considerations: This project continues the Security Camera project into other areas of the Harbor District. 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>			
<p>Timeline for Project: This capital project would be completed in FY 2023-24.</p>			
<p>Department(s): Harbor Patrol</p>			
<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: Sediment Sampling – Dredge Permit		
	Description: Costs associated with having a consultant collect and analyze sediment for the District's dredge permit renewals		
	Amount: \$28,000		
	Funding Source:	<input checked="" type="checkbox"/> Operating Revenue - \$28,000	<input type="checkbox"/> Grant Revenue
<p>Cost Considerations: In 2019, the cost to perform these services was \$22,371. Since the sediment sampling has consistently shown that the dredged material is clean, District staff will attempt to have this testing requirement removed. Keeping the item in budget will allow the testing to proceed if it is required.</p>			
<p>Timeline for Project: This will be completed in FY 2023-24.</p>			
<p>Department(s): Facilities</p>			
<p>Relation to District Objectives: Objective #2 – Maintain and enhance a boater friendly atmosphere at PSL for both commercial and recreational boaters.</p>			



Capital Projects and Asset Purchases (continued)

	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 - \$150,000	<input type="checkbox"/> Grant Revenue
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 includes costs associated with the Redundancy Project's loan.			
Timeline for Project: The District will pay its proportionate share during the fiscal year.			
Department(s): Facilities			
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.			

	Project Title: Solar/Charging Design		
	Description: Design and planning for solar and charging stations for the District to pursue grant funding for implementation		
	Amount: \$30,000		
	Funding Source:	<input type="checkbox"/> Operating Revenue -	<input checked="" type="checkbox"/> Grant Revenue – State Lands Commission (SLC) Grant - \$30,000
Cost Considerations: The Board of Commissioners has shown interest in pursuing electric vehicle chargers and solar power in the past. Various grants are available, but many require initial designs to be completed. If included in the budget, staff will provide the Board with options for placement and installation. Solar power will reduce District costs and charging stations may serve as an additional source of revenue.			
Timeline for Project: Design will be completed within FY 2023-24. Grant availability and status will determine implementation.			
Department(s): Facilities			
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 (continued)

				Project Title: Underground Storage Tank Replacement			
				Description: Preparation of bid documents and replacement of the underground storage tank.			
				Amount: \$500,000			
Funding Source:		<input checked="" type="checkbox"/> Operating Revenue - \$61,361	<input checked="" type="checkbox"/> Grant Revenue – State Lands Commission (SLC) Grant - \$338,639	<input checked="" type="checkbox"/> Specified Reserves – Facilities Reserves - \$100,000			
<p>Cost Considerations: Total project costs for replacement of the underground storage tank (UST) with a double-walled UST are estimated to be \$500,000, which would be funded over a 10-year period. However, District staff will continue to seek grant funding and/or propose alternative cost recovery measures to minimize financial impacts. Staff will also explore the potential cost-savings and outcomes of switching to an Above-Ground Storage Tank (AST).</p>							
<p>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 is a multi-phased project over 10 years (of cost recovery) and will be completed by December 31, 2025.</p>							
Department(s): Facilities							
<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. Objective #2 – Maintain and enhance a boater friendly atmosphere at PSL for both commercial and recreational boaters.</p>							

				Project Title: Vehicle Replacement Program			
				Description: Vehicle Replacement Program – Trash Truck			
				Amount: \$70,000			
Funding Source:		<input checked="" type="checkbox"/> Operating Revenue - \$70,000	<input type="checkbox"/> Grant Revenue	<input type="checkbox"/> Specified Reserves			
<p>Cost considerations: This project would replace the existing Trash Truck purchased in 2008. Purchasing a new trash truck in this fiscal year will keep the District current with its Vehicle Replacement Program. The truck to be replaced has had to be repaired multiple times recently and has exceeded its useful life.</p>							
<p>Timeline for Project: Funds would be used during FY 2023-24.</p>							
Departments: Facilities							
<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>							



General Fund Budget





General Fund Budget Summary

	Last Year 2021/22		Current Year 2022/23		2023/24		% Change from 2022/23 Projections
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget	
REVENUE							
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>	4,170,890	4,488,651	4,335,888	4,442,888	4,535,432	4,535,432	2.1%
REVENUE	\$ 4,170,890	\$ 4,488,651	\$ 4,335,888	\$ 4,442,888	\$ 4,535,432	\$ 4,535,432	2.1%

	Last Year 2021/22		Current Year 2022/23		2023/24		% Change from 2022/23 Projections
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget	
EXPENDITURES							
Salaries/Wages/Benefits <i>Budget Contingency</i>	\$ 2,912,400	\$ 2,821,599	\$ 3,096,110	\$ 3,121,822	\$ 3,361,846 12,600	\$ 3,361,846 12,600	7.7%
Supplies <i>Budget Contingency</i>	90,926	91,398	147,905	140,784	83,377 12,625	83,377 12,625	-40.8%
Operations & Maintenance <i>Budget Contingency</i>	183,560	172,908	195,651	202,500	198,267 12,625	198,267 12,625	-2.1%
Utilities <i>Budget Contingency</i>	333,292	351,424	446,155	464,740	428,948 12,625	428,948 12,625	-7.7%
General & Administrative (includes \$25,250 G&A contingency) <i>Budget Contingency Fund</i>	588,145	530,241	758,276	571,042	619,050	619,050	8.4%
<i>Less: Prior year reserve use</i>	60,250	-	51,250	-	72,050	72,050	
OPERATING EXPENDITURES	\$ 4,168,572	\$ 3,967,571	\$ 4,695,347	\$ 4,500,888	\$ 4,814,013	\$ 4,814,013	7.0%

NET INCOME BEFORE MAJOR MAINTENANCE & CAPITAL PROJECTS	\$ 2,318	\$ 521,080	\$ (359,459)	\$ (58,000)	\$ (278,581)	\$ (278,581)	-380.3%
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Major Maintenance Expense	226,175	155,179	349,925	280,401	304,250	304,250	8.5%
<i>Less: Grants</i>	(135,200)	(8,311)	(50,000)	(50,000)	(85,000)	(85,000)	70.0%
<i>Prior year reserve use</i>	(83,300)	(17,025)	(83,300)	(82,578)	(43,500)	(43,500)	-47.3%
Capital Project Outlay	2,162,360	553,509	2,860,400	1,999,497	1,141,000	1,141,000	-42.9%
<i>Less: Grants</i>	(1,592,000)	(268,946)	(2,016,647)	(1,604,600)	(637,047)	(637,047)	-60.3%
<i>Prior year reserve use</i>	(343,802)	(88,556)	(446,800)	(221,144)	(308,122)	(308,122)	39.3%
MAJOR MAINTENANCE AND CAPITAL PROJECTS	\$ 234,233	\$ 325,851	\$ 613,578	\$ 321,575	\$ 371,581	\$ 371,581	15.6%

Net change in Operating Reserves before Reserve Set Aside	\$ (231,915)	\$ 195,230	\$ (973,037)	\$ (379,576)	\$ (650,162)	\$ (650,162)	-71.3%
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Reserve Set Aside	\$ -	\$ (245,000)	\$ -	\$ -	\$ -	\$ -	0.0%
Budget Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Increase/(Decrease) in Operating Reserves	\$ (231,915)	\$ (49,770)	\$ (973,037)	\$ (379,576)	\$ (650,162)	\$ (650,162)	-71.3%



General Fund Budget Detail

	Last Year 2021/22		Current Year 2022/23		2023/24	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Non-Operating Revenue						
Interest Income	\$ 13,640	\$ 10,349	\$ 10,230	\$ 42,625	\$ 20,460	\$ 20,460
Interest Income - Lease	-	-	-	-	-	-
Finance Charge Income	-	-	-	-	-	-
Grant Income	3,000	28,246	5,000	5,000	4,750	4,750
Bad Debt Recovery	-	-	-	-	-	-
Tax Proceeds	3,875,162	4,080,468	4,129,070	4,203,675	4,318,634	4,318,634
Gain/(Loss) on Disposal of Assets	-	-	-	-	-	-
Misc. Non-Operating Income	-	-	-	-	-	-
Unrealized Gain/(Loss) on Investments	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Other Financing Sources	191,588	524,838	191,588	191,588	191,588	191,588
Misc. Non-Operating Expenses	87,500	(155,250)	-	-	-	-
Budget Transfer	-	-	-	-	-	-
Total Non-Operating Revenue	\$ 4,170,890	\$ 4,488,651	\$ 4,335,888	\$ 4,442,888	\$ 4,535,432	\$ 4,535,432

- Grant Income not related to Major Maintenance or Capital Projects

	Last Year 2021/22		Current Year 2022/23		2023/24	
	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	1,764,675	1,684,967	1,823,673	1,817,904	1,948,400	1,948,400
Health Insurance	270,346	285,908	282,991	305,229	354,900	354,900
OPEB Expense	-	-	-	-	-	-
Workers Compensation	102,507	74,870	116,753	90,448	107,700	107,700
Payroll Taxes	128,922	141,923	143,255	143,255	153,100	153,100
Pension Costs	413,531	438,647	423,183	473,667	499,700	499,700
Pension 115 Trust Fund	-	-	44,546	44,546	44,546	44,546
Recruitment	4,072	5,219	2,375	7,126	4,400	4,400
Misc. Employee Benefits	4,430	3,422	5,037	5,037	5,500	5,500
Unemployment Self Insurance	1,102	1,237	1,984	110	800	800
Contract Labor	13,214	-	13,214	-	-	-
Contract Security	154,000	155,847	185,000	190,000	195,000	195,000
Compensated Absence	11,500	(1,986)	13,000	13,000	13,000	13,000
Other Post Employment Benefits	15,000	9,945	12,000	9,900	13,200	13,200
Salaries, Wages, & Benefits						
Contingency	7,500	-	7,500	-	12,600	12,600
Budget Transfer	-	-	-	-	-	-
Total Salaries/Wages/Benefits	\$ 2,912,400	\$ 2,821,599	\$ 3,096,110	\$ 3,121,822	\$ 3,374,446	\$ 3,374,446



General Fund Budget Detail (continued)

	Last Year 2021/22		Current Year 2022/23		2023/24	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Supplies						
Office	\$ 15,743	\$ 14,699	\$ 15,743	\$ 15,125	\$ 16,360	\$ 16,360
Emergency Supplies	-	734	60,600	60,000	600	600
Shop	5,528	3,915	5,528	4,523	5,528	5,528
RV Camping	-	-	-	-	-	-
Sanitation	35,816	40,518	31,339	35,816	35,816	35,816
Harbor Patrol/Lifeguards	10,000	13,122	10,000	10,000	10,000	10,000
Mooring	639	903	639	1,420	852	852
Dredge	-	-	-	-	-	-
Clothing/Equipment	14,050	17,507	14,906	13,900	14,221	14,221
Supply Contingency	9,150	-	9,150	-	12,625	12,625
Budget Transfer	-	-	-	-	-	-
Total Supplies	\$ 90,926	\$ 91,398	\$ 147,905	\$ 140,784	\$ 96,002	\$ 96,002

	Last Year 2021/22		Current Year 2022/23		2023/24	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Operations & Maintenance						
Building/Facility	\$ 17,172	24,011	\$ 17,172	\$ 15,111	\$ 19,232	\$ 19,232
Vandalism	1,000	8	1,000	1,000	1,000	1,000
Office machines	-	-	5,760	4,200	4,800	4,800
Dredge	2,250	963	2,700	2,250	2,700	2,700
Electronic Equipment	4,398	2,981	5,864	8,796	5,497	5,497
Vehicles & Equipment	12,009	11,921	12,009	23,675	12,352	12,352
Crane	3,500	-	-	700	-	-
Coastal Gateway Costs	300	568	450	300	300	300
Patrol Boats	20,000	23,301	20,000	18,000	20,000	20,000
LCM	225	-	225	225	225	225
Boatyard Maintenance	-	-	-	-	-	-
Camp Host	150	-	150	150	150	150
Water Taxi Host	150	1,061	750	1,800	750	750
Signs	3,683	2,238	3,683	2,210	3,683	3,683
Road/Revetment	5,574	4,883	5,574	5,574	5,574	5,574
General Maintenance	10,387	10,089	10,387	10,387	10,387	10,387
Sport Launch	750	708	150	150	750	750
Beaches	10,000	7,910	10,000	9,000	10,000	10,000
Public Hoist	300	436	300	225	300	300
Tools	4,195	4,148	4,195	4,195	4,195	4,195
Fuel	42,813	47,834	50,368	59,602	61,281	61,281
Piers	12,600	12,377	12,600	12,600	12,600	12,600
Diesel Facility	1,200	1,941	1,050	1,050	1,425	1,425
Ice Facility	-	-	450	450	450	450
Lighthouse	7,500	937	7,500	7,000	7,500	7,500
Water & Sewer System	7,700	8,367	7,000	7,700	7,000	7,000
Storm Water	2,100	2,007	3,150	3,150	2,100	2,100
Fire Protection	2,625	3,220	2,800	2,100	2,800	2,800
Dock & Landing	915	845	915	600	915	915
Tenant Expense	915	153	300	300	300	300
Operations & Maintenance Contingency	9,150	-	9,150	-	12,625	12,625
Budget Transfer	-	-	-	-	-	-
Total Operations & Maintenance	\$ 183,560	\$ 172,908	\$ 195,651	\$ 202,500	\$ 210,892	\$ 210,892



General Fund Budget Detail (continued)

	Last Year 2021/22		Current Year 2022/23		2023/2024	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Utilities						
Electricity	\$ 39,028	\$ 45,922	\$ 46,261	\$ 48,695	\$ 52,777	\$ 52,777
Telephone/Communications	16,971	53,549	16,850	33,701	36,168	36,168
Gas	1,723	1,245	1,939	1,939	1,508	1,508
Sewer	52,500	57,280	154,000	142,256	105,000	105,000
Trash	44,219	35,417	48,255	48,255	56,327	56,327
Haz Mat Disposal	3,500	2,369	3,500	3,500	3,500	3,500
Water - Lopez	129,577	113,971	129,577	149,770	150,331	150,331
Water/Sewer - Avila	36,624	41,671	36,624	36,624	23,337	23,337
Utility Contingency	9,150	-	9,150	-	12,625	12,625
Budget Transfer	-	-	-	-	-	-
Total Utilities	\$ 333,292	\$ 351,424	\$ 446,155	\$ 464,740	\$ 441,573	\$ 441,573

	Last Year 2021/22		Current Year 2022/23		2023/2024	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
General & Administrative						
Advertising & Promotion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel, Meals, Lodging	23,933	8,429	20,514	20,514	21,882	21,882
Education/Training	13,575	13,339	11,978	11,978	11,978	11,978
Dues & Subscriptions	37,119	41,450	47,469	42,830	37,119	37,119
Legal Advertising	1,320	1,141	1,320	1,320	1,320	1,320
Cash (Over) / Short	-	-	-	-	-	-
Bank Charges/Merchant Fees	207	285	228	249	257	257
Bad Debts/Returned Checks	-	-	-	-	-	-
Consultants	41,484	21,052	26,954	18,589	21,997	21,997
Legislative Advocacy	5,100	5,147	5,520	5,100	5,400	5,400
Computers & Equipment	11,242	14,388	11,242	15,192	11,242	11,242
Parking	-	-	-	-	-	-
Legal Fees	60,000	65,857	60,000	45,000	60,000	60,000
Audits	7,200	6,000	7,800	7,200	7,200	7,200
Tax Collection Fees	55,000	59,706	60,000	55,000	60,000	60,000
Treasurer Fees	24,000	34,293	42,000	45,000	33,000	33,000
Permits	4,334	3,116	14,820	6,991	14,820	14,820
Elections	-	-	150,000	-	-	-
Property Insurance	181,200	178,169	201,000	208,800	229,680	229,680
Cities Redevelopment	90,000	60,903	65,000	65,000	68,250	68,250
Bonds	480	-	480	480	480	480
LAFCO Fees	21,000	16,664	21,000	20,000	20,000	20,000
Coastal Conservancy	-	-	-	-	-	-
Board Discretionary Fund	1,500	-	1,500	1,500	1,500	1,500
Harbor Director Discretionary Fund	300	300	300	300	300	300
General & Administrative Contingency	9,150	-	9,150	-	12,625	12,625
Budget Contingency Fund	60,250	-	51,250	-	72,050	72,050
Less: Prior year reserve use	-	-	-	-	-	-
Total General & Administrative	\$ 648,395	\$ 530,241	\$ 809,526	\$ 571,042	\$ 691,100	\$ 691,100



General Fund Budget Detail (continued)

	Last Year 2021/22		Current Year 2022/23		2023/2024	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Major Maintenance						
Abandoned Vessel Removal	\$ 40,000	\$ 23,895	\$ 20,000	\$ 10,000	\$ (G) 25,000	25,000
Beach Stairs	-	-	-	-	(G) 60,000	60,000
Coastal Gateway Furniture Replacement	-	-	11,000	11,000	-	-
District Buildings - Maintenance & Improvements	18,900	-	24,500	17,500	24,500	24,500
Document Conversion & Organization	-	-	2,500	250	2,500	2,500
Dredge Equipment Maintenance	2,775	2,775	6,225	5,974	3,750	3,750
Heavy Equipment Maintenance	7,500	6,126	7,500	7,500	7,500	7,500
Lighthouse Road Maintenance	-	-	30,000	27,506	-	-
Mobile Hoist Pre-Treatment Upgrade	-	-	-	-	15,000	15,000
Mooring Capital Cost (LCM)	-	-	-	-	-	-
Parking Lot Maintenance	24,500	26,865	24,500	22,820	24,500	24,500
Pier Lumber & Materials	87,500	86,829	108,500	98,000	98,000	98,000
Revetment Maintenance	35,000	8,689	90,000	72,151	10,000	10,000
Trailer Hoist Maintenance & Repairs	-	-	2,700	2,700	6,000	6,000
Wastewater Collection System Maintenance	-	-	2,500	1,000	2,500	2,500
Water Distribution System Maintenance	-	-	10,000	4,000	10,000	10,000
Water Tank	10,000	-	10,000	-	10,000	10,000
Work Dock Repower	-	-	-	-	5,000	5,000
Budget Transfer	-	-	-	-	-	-
Total Major Maintenance	\$ 226,175	\$ 155,179	\$ 349,925	\$ 280,401	\$ 304,250	\$ 304,250
Specified Reserve Use	\$ (83,300)	\$ (17,025)	\$ (83,300)	\$ (82,578)	\$ (43,500)	(43,500)
Operating Reserve Use	(7,675)	(129,843)	(216,625)	(147,823)	(175,750)	(175,750)
Grant Funding	(135,200)	(8,311)	(50,000)	(50,000)	(85,000)	(85,000)
Total Major Maintenance Funding	\$ (226,175)	\$ (155,179)	\$ (349,925)	\$ (280,401)	\$ (304,250)	\$ (304,250)

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



General Fund Budget Detail (continued)

	Last Year 2021/22		Current Year 2022/23		2023/2024	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Capital Project Outlay						
Accounting Software Replacement	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
Air Compressor	18,000	12,731	-	-	-	-
Avila Pier Landing Rehabilitation	50,000	-	220,000	25,000	(G) 200,000	200,000
Avila Pier Rehabilitation	1,550,000	46,066	1,845,000	1,500,000	(G) 270,000	270,000
Avila Pier & Harford Pier Water/Fireline Repairs	60,000	7,534	-	-	-	-
Boom Truck	13,800	-	13,800	15,000	15,000	15,000
Coastal Gateway HVAC	-	-	15,000	15,000	-	-
Crane Cab Refurbishment	3,000	-	-	-	-	-
Digital Radio Upgrade	15,000	14,860	-	-	-	-
District Landline Phone Replacement	7,000	7,044	-	-	-	-
Emergency Operations Center	-	-	22,000	21,800	-	-
Generators	29,400	30,677	-	-	-	-
Harbor Patrol Equipment Replacement	-	-	25,000	-	25,000	25,000
Harbor Terrace District Yard Improvements	-	-	-	-	17,500	17,500
Harbor Terrace Project Monitoring	22,260	12,905	17,500	1,750	17,500	17,500
Harbor Terrace Gear Storage	-	-	-	-	-	-
Harford Pier Redevelopment	240,000	228,967	100,000	100,000	(G) 80,000	80,000
Harford Pier Survey	39,850	11,210	-	-	-	-
Lifeguard Equipment Upgrade	-	-	-	-	6,600	6,600
Manhole Maintenance	10,000	8,842	-	-	-	-
Master Plan - PSLHD	5,000	-	10,000	-	-	-
Mobile Hoist Pier Extension	-	-	-	-	-	-
Mooring Crew Skiff	7,500	7,246	-	-	-	-
Network Server (District IT)	17,000	16,353	-	-	-	-
Outboard Motor Storage	-	-	-	-	-	-
Roll-Off Dumpsters	-	-	-	-	12,500	12,500
Security Cameras	15,000	9,692	18,600	18,600	5,200	5,200
Sediment Sampling-Dredge Permit	-	-	-	-	4,200	4,200
Sewer Treatment Plant	18,750	139,383	37,500	194,101	37,500	37,500
Solar/Charging Design	-	-	-	-	(G) 15,000	15,000
Trailer Boat Gas Pump	-	-	-	-	-	-
Trailer Boat Dock	-	-	-	-	-	-
Underground Storage Tank Replacement	-	-	417,200	3,500	(G) 350,000	350,000
Utility Task Vehicle (UTV)	40,800	-	40,800	40,800	-	-
Vehicle Replacement Program	-	-	78,000	63,946	70,000	70,000
Total Capital Project Outlay	\$ 2,162,360	\$ 553,509	\$ 2,860,400	\$ 1,999,497	1,141,000	1,141,000
Specified Reserve Use	\$ (343,802)	\$ (88,556)	\$ (446,800)	\$ (221,144)	\$ (308,122)	(308,122)
Operating Reserve Use	(226,558)	(196,008)	(396,953)	(173,753)	(219,631)	(219,631)
Grant Funding	(1,592,000)	(268,946)	(2,016,647)	(1,604,600)	(637,047)	(637,047)
Total Capital Project Outlay Funding	\$ (2,162,360)	\$ (553,509)	\$ (2,860,400)	\$ (1,999,497)	\$ (1,164,800)	\$ (1,164,800)

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



Enterprise Fund Budget





Enterprise Fund Budget Summary

	Last Year 2021/22		Current Year 2022/23		2023/24		% Change from 2022/23 Projections
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget	
REVENUE							
Service Revenue <i>(Avila Parking, Location Fees, Citations)</i>	\$ 552,700	\$ 594,287	\$ 610,600	\$ 560,600	\$ 600,600	\$ 600,600	7.1%
Mooring Revenue <i>(Moorage Fees, Equipment Sales, Skiff Space) (Exclusive of Labor and O&M)</i>	165,900	155,495	179,800	179,800	185,000	185,000	2.9%
Leases & Licenses <i>(Leases, Licenses, RVs, Utility Reimbursement)</i>	1,457,600	1,700,984	1,751,000	1,725,200	1,820,100	1,820,100	5.5%
Diesel Sales <i>(Exclusive of Labor, O&M, and Permits)</i>	24,700	19,054	25,000	27,000	25,000	25,000	-7.4%
Total Operating Revenue	2,200,900	2,469,820	2,566,400	2,492,600	2,630,700	2,630,700	5.5%
Non-Operating Revenue/(Expenditure) <i>(Property Tax, Interest, Grant Income)</i>	(210,140)	974,402	20,770	83,375	40,540	40,540	-51.4%
REVENUE	\$ 1,990,760	\$ 3,444,222	\$ 2,587,170	\$ 2,575,975	\$ 2,671,240	\$ 2,671,240	3.7%

	Last Year 2021/22		Current Year 2022/23		2023/24		% Change from 2022/23 Projections
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget	
EXPENDITURES							
Salaries/Wages/Benefits <i>Budget Contingency</i>	\$ 1,031,400	\$ 999,608	\$ 1,087,824	\$ 1,087,878	\$ 1,177,384	\$ 1,177,384	8.2%
Supplies <i>Budget Contingency</i>	35,774	26,754	75,795	69,916	28,723	28,723	-58.9%
Operations & Maintenance <i>Budget Contingency</i>	96,190	84,781	102,349	99,500	99,833	99,833	0.3%
Utilities <i>Budget Contingency</i>	174,508	181,105	221,445	235,183	221,552	221,552	-5.8%
General & Administrative (includes \$25,250 G&A contingency) <i>Budget Contingency Fund</i>	402,005	348,815	383,624	376,308	408,950	408,950	8.7%
<i>Less: Prior year reserve use</i>	-	-	-	-	-	-	
OPERATING EXPENDITURES	\$ 1,800,128	\$ 1,641,061	\$ 1,922,287	\$ 1,868,785	\$ 2,059,017	\$ 2,059,017	10.2%

NET INCOME BEFORE MAJOR MAINTENANCE & CAPITAL PROJECTS	\$ 190,632	\$ 1,803,160	\$ 664,883	\$ 707,190	\$ 612,223	\$ 612,223	-13.4%
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Major Maintenance Expense	424,325	236,954	198,575	153,496	255,750	255,750	66.6%
<i>Less: Grants</i>	(4,800)	(100,000)	-	-	-	-	0.0%
<i>Prior year reserve use</i>	(190,200)	(149,675)	(10,700)	(40,822)	(146,500)	(146,500)	258.9%
Capital Project Outlay	2,169,358	666,600	875,700	1,019,752	408,800	408,800	-59.9%
<i>Less: Grants</i>	(1,816,856)	-	(561,092)	(452,000)	(131,592)	(131,592)	-70.9%
<i>Prior year reserve use</i>	(113,357)	(285,964)	(95,600)	(78,856)	(66,522)	(66,522)	-15.6%
MAJOR MAINTENANCE AND CAPITAL PROJECTS	\$ 468,470	\$ 367,915	\$ 406,883	\$ 601,571	\$ 319,936	\$ 319,936	-46.8%

Net change in Operating Reserves before Reserve Set Aside	\$ (277,838)	\$ 1,435,246	\$ 258,000	\$ 105,620	\$ 292,287	\$ 292,287	176.7%
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Reserve Set Aside	\$ -	\$ (39,445)	\$ -	\$ -	\$ -	\$ -	0.0%
Budget Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Increase/(Decrease) in Operating Reserves	\$ (277,838)	\$ 1,395,801	\$ 258,000	\$ 105,620	\$ 292,287	\$ 292,287	176.7%



Enterprise Fund Budget Detail

	Last Year 2021/22		Current Year 2022/23		2023/24	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Service Revenue						
Administration	\$ 10,000	\$ 14,500	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Branded Merchandise	1,700	1,705	2,000	2,000	2,000	2,000
Branded Merchandise COGS	(1,000)	(1,488)	(1,400)	(1,400)	(1,400)	(1,400)
Citations	30,000	18,677	30,000	30,000	30,000	30,000
Facilities Labor & Equipment	5,000	2,507	5,000	5,000	5,000	5,000
Avila Parking	400,000	509,161	510,000	460,000	500,000	500,000
Harford Landing/ Harford Pier Parking	102,000	44,706	50,000	50,000	50,000	50,000
Harbor Patrol & Lifeguards	5,000	4,518	5,000	5,000	5,000	5,000
Budget Transfer	-	-	-	-	-	-
Total Service Revenue	\$ 552,700	\$ 594,287	\$ 610,600	\$ 560,600	\$ 600,600	\$ 600,600

	Last Year 2021/22		Current Year 2022/23		2023/24	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Mooring Revenue						
Anchorage Fees	\$ 1,300	\$ 110	\$ 1,400	\$ 1,400	\$ 1,500	\$ 1,500
Work Dock Rental Fee	1,300	564	1,400	1,400	1,500	1,500
Equipment Rental- Moorings	-	2,250	-	4,000	2,000	2,000
Equipment Rental- Moorings	27,500	23,739	29,000	29,000	31,000	31,000
Mooring Operations	129,000	128,905	135,000	135,000	140,000	140,000
Fisherman's Discount	(14,500)	(14,094)	(10,000)	(14,000)	(14,000)	(14,000)
Mooring Equipment Sales	51,000	38,453	54,000	54,000	54,000	54,000
Mooring Equipment COGS	(29,700)	(24,432)	(31,000)	(31,000)	(31,000)	(31,000)
Total Mooring Revenue	\$ 165,900	\$ 155,495	\$ 179,800	\$ 179,800	\$ 185,000	\$ 185,000



Enterprise Fund Budget Detail (continued)

	Last Year 2021/22		Current Year 2022/23		2023/24	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Lease & License Revenue						
Commissions- Laundry	\$ 4,000	\$ 2,284	\$ 4,200	\$ 2,100	\$ 2,500	\$ 2,500
Coastal Gateway Room Rental	3,000	1,555	3,200	2,500	3,000	3,000
Coin Showers	21,000	17,372	22,000	11,000	20,000	20,000
Harford Land Area- Leases	197,000	209,596	222,000	190,000	194,000	194,000
Piers-Leases	235,900	245,177	260,000	240,000	258,000	258,000
Piers- Licenses	15,000	23,007	27,000	27,000	29,000	29,000
Beaches-Leases	10,400	11,562	11,000	10,000	10,000	10,000
Beaches- Licenses	9,700	16,959	14,000	14,000	14,000	14,000
Boat & Gear Storage	13,000	30,095	36,000	36,000	37,000	37,000
Boat Washdown	2,600	2,427	2,600	2,600	2,600	2,600
Coin Hoist- Harford Pier	4,500	4,479	4,500	4,500	4,500	4,500
Flying Flags RV Resort	250,000	290,194	400,000	400,000	440,000	440,000
RVs- District	650,000	753,273	653,000	675,000	685,000	685,000
Utilities Reimbursement	40,000	133,656	90,000	110,000	120,000	120,000
Miscellaneous Operating Income	1,500	(40,651)	1,500	500	500	500
Total Lease & License Revenue	\$ 1,457,600	\$ 1,700,984	\$ 1,751,000	\$ 1,725,200	\$ 1,820,100	\$ 1,820,100

	Last Year 2021/22		Current Year 2022/23		2023/24	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Diesel Sales Revenue						
Diesel Sales	\$ 130,000	\$ 130,830	\$ 150,000	\$ 160,000	\$ 150,000	\$ 150,000
Diesel Cost of Goods Sold	(105,300)	(111,776)	(125,000)	(133,000)	(125,000)	(125,000)
Total Diesel Sales Revenue	\$ 24,700	19,054	25,000	\$ 27,000	\$ 25,000	\$ 25,000

	Last Year 2021/22		Current Year 2022/23		2023/24	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Non-Operating Revenue						
Interest Income	\$ 26,360	\$ 19,999	\$ 19,770	\$ 82,375	\$ 39,540	\$ 39,540
Interest Income - Lease	-	70,718	-	-	-	-
Finance Charge Income	1,000	2,239	1,000	1,000	1,000	1,000
Grant Income	-	-	-	-	-	-
Bad Debt Recovery	-	-	-	-	-	-
Tax Proceeds	-	-	-	-	-	-
Gain/(Loss) on Disposal of Assets	-	(463)	-	-	-	-
Misc. Non-Operating Income	-	70,870	-	-	-	-
Unrealized Gain/(Loss) on Investments	-	(122,035)	-	-	-	-
Interest Expense	-	(18,926)	-	-	-	-
Other Financing Sources	-	953,750	-	-	-	-
Misc. Non-Operating Expenses	(237,500)	(1,750)	-	-	-	-
Budget Transfer	-	-	-	-	-	-
Total Non-Operating Revenue	\$ (210,140)	\$ 974,402	\$ 20,770	\$ 83,375	\$ 40,540	\$ 40,540

• Grant Income not related to Major Maintenance or Capital Projects



Enterprise Fund Budget Detail (continued)

	Last Year 2021/22		Current Year 2022/23		2023/24	
	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	662,125	632,217	684,261	682,096	731,100	731,100
Health Insurance	101,654	107,505	106,409	114,771	133,400	133,400
OPEB Expense	-	-	-	-	-	-
Workers Compensation	33,493	24,462	38,147	29,552	35,200	35,200
Payroll Taxes	48,278	53,147	53,645	53,645	57,300	57,300
Pension Costs	143,469	152,183	146,817	164,333	173,300	173,300
Pension 115 Trust Fund	-	-	15,454	15,454	15,454	15,454
Recruitment	1,928	2,471	1,125	3,374	2,100	2,100
Misc. Employee Benefits	2,870	2,217	3,263	3,263	3,630	3,630
Unemployment Self Insurance	3,898	4,376	7,016	390	2,700	2,700
Contract Labor	1,786	-	1,786	-	-	-
Contract Security	-	-	-	-	-	-
Compensated Absence	-	-	-	-	-	-
Other Post Employment Benefits	10,000	6,630	8,000	6,600	8,800	8,800
Salaries, Wages, & Benefits						
Contingency	7,500	-	7,500	-	12,650	12,650
Budget Transfer	-	-	-	-	-	-
Total Salaries/Wages/Benefits	\$ 1,031,400	\$ 999,608	\$ 1,087,824	\$ 1,087,878	\$ 1,190,034	\$ 1,190,034

	Last Year 2021/22		Current Year 2022/23		2023/24	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Supplies						
Office	\$ 9,757	\$ 9,110	\$ 9,757	\$ 9,375	\$ 10,140	\$ 10,140
Emergency Supplies	-	489	40,400	40,000	400	400
Shop	5,472	3,875	5,472	4,477	5,472	5,472
RV Camping	-	-	-	-	-	-
Sanitation	4,184	4,733	3,661	4,184	4,184	4,184
Harbor Patrol/Lifeguards	-	-	-	-	-	-
Mooring	3,861	5,454	3,861	8,580	5,148	5,148
Dredge	1,000	163	1,000	1,000	1,000	1,000
Clothing/Equipment	2,350	2,929	2,494	2,300	2,379	2,379
Supply Contingency	9,150	-	9,150	-	12,625	12,625
Budget Transfer	-	-	-	-	-	-
Total Supplies	\$ 35,774	\$ 26,754	\$ 75,795	\$ 69,916	\$ 41,348	\$ 41,348



Enterprise Fund Budget Detail (continued)

	Last Year 2021/22		Current Year 2022/23		2023/24	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Operations & Maintenance						
Building/Facility	\$ 7,828	\$ 10,946	\$ 7,828	\$ 6,889	\$ 8,768	\$ 8,768
Vandalism	-	-	-	-	-	-
Office machines	-	-	\$ 3,840	2,800	3,200	3,200
Dredge	12,750	5,458	15,300	12,750	15,300	15,300
Electronic Equipment	1,602	1,086	2,136	3,204	2,003	2,003
Vehicles & Equipment	5,491	5,451	5,491	10,825	5,648	5,648
Crane	1,500	-	-	300	-	-
Coastal Gateway Costs	1,700	3,220	2,550	1,700	1,700	1,700
Patrol Boats	-	-	-	-	-	-
LCM	1,275	-	1,275	1,275	1,275	1,275
Boatyard Maintenance	1,000	-	1,000	1,000	1,000	1,000
Camp Host	850	-	850	850	850	850
Water Taxi Host	850	6,013	4,250	10,200	4,250	4,250
Signs	1,317	801	1,317	790	1,317	1,317
Road/Revetment	2,426	2,125	2,426	2,426	2,426	2,426
General Maintenance	4,613	4,481	4,613	4,613	4,613	4,613
Sport Launch	4,250	4,013	850	850	4,250	4,250
Beaches	-	-	-	-	-	-
Public Hoist	1,700	2,468	1,700	1,275	1,700	1,700
Tools	1,805	1,785	1,805	1,805	1,805	1,805
Fuel	8,187	9,147	9,632	11,398	11,719	11,719
Piers	5,400	5,304	5,400	5,400	5,400	5,400
Diesel Facility	6,800	10,999	5,950	5,950	8,075	8,075
Ice Facility	-	-	2,550	2,550	2,550	2,550
Lighthouse	-	-	-	-	-	-
Water & Sewer System	3,300	3,586	3,000	3,300	3,000	3,000
Storm Water	900	860	1,350	1,350	900	900
Fire Protection	1,125	1,380	1,200	900	1,200	1,200
Dock & Landing	5,185	4,788	5,185	3,400	5,185	5,185
Tenant Expense	5,185	870	1,700	1,700	1,700	1,700
Operations & Maintenance						
Contingency	9,150	-	9,150	-	12,625	12,625
Budget Transfer	-	-	-	-	-	-
Total Operations & Maintenance	\$ 96,190	\$ 84,781	\$ 102,349	\$ 99,500	\$ 112,458	\$ 112,458



Enterprise Fund Budget Detail (continued)

	Last Year 2021/22		Current Year 2022/23		2023/2024	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Utilities						
Electricity	\$ 15,472	\$ 18,205	\$ 18,339	\$ 19,305	\$ 20,923	\$ 20,923
Telephone/Communications	11,229	35,433	11,150	22,299	23,932	23,932
Gas	677	489	761	761	592	592
Sewer	22,500	24,548	66,000	60,967	45,000	45,000
Trash	6,181	4,950	6,745	6,745	7,873	7,873
Haz Mat Disposal	1,500	1,015	1,500	1,500	1,500	1,500
Water - Lopez	101,423	89,209	101,423	117,230	117,669	117,669
Water/Sewer - Avila	6,376	7,255	6,376	6,376	4,063	4,063
Utility Contingency	9,150	-	9,150	-	12,625	12,625
Budget Transfer	-	-	-	-	-	-
Total Utilities	\$ 174,508	\$ 181,105	\$ 221,445	\$ 235,183	\$ 234,177	\$ 234,177

	Last Year 2021/22		Current Year 2022/23		2023/2024	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
General & Administrative						
Advertising & Promotion	\$ 2,700	\$ 175	\$ 2,700	\$ 1,000	\$ 1,500	\$ 1,500
Travel, Meals, Lodging	11,067	3,898	9,486	9,486	10,118	10,118
Education/Training	3,425	3,365	3,022	3,022	3,022	3,022
Dues & Subscriptions	14,881	16,617	19,031	17,170	14,881	14,881
Legal Advertising	880	761	880	880	880	880
Cash (Over) / Short	-	(77)	-	(150)	-	-
Bank Charges/Merchant Fees	49,793	68,544	54,772	59,751	61,743	61,743
Bad Debts/Returned Checks	3,000	19,024	3,000	3,000	3,000	3,000
Consultants	25,466	12,923	16,546	11,411	13,503	13,503
Legislative Advocacy	3,400	3,432	3,680	3,400	3,600	3,600
Computers & Equipment	7,258	9,289	7,258	9,808	7,258	7,258
Parking	16,000	19,776	14,000	24,000	24,000	24,000
Legal Fees	40,000	43,905	40,000	30,000	40,000	40,000
Audits	4,800	4,000	5,200	4,800	4,800	4,800
Tax Collection Fees	-	-	-	-	-	-
Treasurer Fees	16,000	22,862	28,000	30,000	22,000	22,000
Permits	1,866	1,342	6,380	3,009	6,380	6,380
Elections	-	-	-	-	-	-
Property Insurance	120,800	118,779	134,000	139,200	153,120	153,120
Cities Redevelopment	-	-	-	-	-	-
Bonds	320	-	320	320	320	320
LAFCO Fees	-	-	-	-	-	-
Coastal Conservancy	70,000	-	25,000	25,000	25,000	25,000
Board Discretionary Fund	1,000	-	1,000	1,000	1,000	1,000
Harbor Director Discretionary Fund	200	200	200	200	200	200
General & Administrative Contingency	9,150	-	9,150	-	12,625	12,625
Budget Contingency Fund	60,250	-	51,250	-	72,050	72,050
Less: Prior year reserve use	-	-	-	-	-	-
Total General & Administrative	\$ 462,255	\$ 348,815	\$ 434,874	\$ 376,308	\$ 481,000	\$ 481,000



Enterprise Fund Budget Detail (continued)

	Last Year 2021/22		Current Year 2022/23		2023/2024	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Major Maintenance						
Abandoned Vessel Removal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beach Stairs	-	-	-	-	-	-
Coastal Gateway Furniture Replacement	-	-	11,000	11,000	-	-
District Buildings - Maintenance & Improvements	8,100	-	10,500	7,500	10,500	10,500
Document Conversion & Organization	-	-	2,500	250	2,500	2,500
Dredge Equipment Maintenance	15,725	15,725	35,275	33,850	21,250	21,250
Heavy Equipment Maintenance	17,500	14,295	17,500	17,500	17,500	17,500
Lighthouse Road Maintenance	-	-	-	-	-	-
Mobile Hoist Pre-Treatment Upgrade	-	-	-	-	45,000	45,000
Mooring Capital Cost (LCM)	300,000	138,133	32,000	13,316	40,000	40,000
Parking Lot Maintenance	10,500	11,514	10,500	9,780	10,500	10,500
Pier Lumber & Materials	37,500	37,212	46,500	42,000	42,000	42,000
Revetment Maintenance	-	-	-	-	-	-
Trailer Hoist Maintenance & Repairs	25,000	20,075	15,300	15,300	34,000	34,000
Wastewater Collection System Maintenance	-	-	7,500	3,000	7,500	7,500
Water Distribution System Maintenance	-	-	-	-	-	-
Water Tank	10,000	-	10,000	-	10,000	10,000
Work Dock Repower	-	-	-	-	15,000	15,000
Budget Transfer	-	-	-	-	-	-
Total Major Maintenance	\$ 424,325	\$ 236,954	\$ 198,575	\$ 153,496	\$ 255,750	\$ 255,750
Specified Reserve Use	\$ (190,200)	\$ (149,675)	\$ (10,700)	\$ (40,822)	\$ (146,500)	\$ (146,500)
Operating Reserve Use	(229,325)	12,721	(187,875)	(112,674)	(109,250)	(109,250)
Grant Funding	(4,800)	(100,000)	-	-	-	-
Total Major Maintenance Funding	\$ (424,325)	\$ (236,954)	\$ (198,575)	\$ (153,496)	\$ (255,750)	\$ (255,750)

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



Enterprise Fund Budget Detail (continued)

	Last Year 2021/22		Current Year 2022/23		2023/2024	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
Capital Project Outlay						
Accounting Software Replacement	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
Air Compressor	42,000	29,707	-	-	-	-
Avila Pier Landing Rehabilitation	-	-	-	-	-	-
Avila Pier Rehabilitation	-	-	-	-	-	-
Avila Pier & Harford Pier Water/Fireline Repairs	-	-	-	-	-	-
Boom Truck	32,200	-	32,200	35,000	35,000	35,000
Coastal Gateway HVAC	-	-	15,000	15,000	-	-
Crane Cab Refurbishment	7,000	-	-	-	-	-
Digital Radio Upgrade	-	-	-	-	-	-
District Landline Phone Replacement	-	-	-	-	-	-
Emergency Operations Center	-	-	-	-	-	-
Generators	68,600	71,580	-	-	-	-
Harbor Patrol Equipment Replacement	-	-	-	-	-	-
Harbor Terrace District Yard Improvements	-	-	-	-	17,500	17,500
Harbor Terrace Project Monitoring	9,540	5,531	7,500	750	7,500	7,500
Harbor Terrace Gear Storage	35,000	48,331	-	-	-	-
Harford Pier Redevelopment	60,000	57,242	25,000	25,000	(G) 20,000	20,000
Harford Pier Survey	9,962	2,803	-	-	-	-
Lifeguard Equipment Upgrade	-	-	-	-	-	-
Manhole Maintenance	-	-	-	-	-	-
Master Plan - PSLHD	-	-	-	-	-	-
Mobile Hoist Pier Extension	1,300,000	-	-	-	-	-
Mooring Crew Skiff	-	-	-	-	-	-
Network Server (District IT)	-	-	-	-	-	-
Outboard Motor Storage	7,500	-	7,500	-	-	-
Roll-Off Dumpsters	-	-	-	-	12,500	12,500
Security Cameras	-	-	-	-	-	-
Sediment Sampling-Dredge Permit	-	-	-	-	23,800	23,800
Sewer Treatment Plant	56,250	418,149	112,500	582,302	112,500	112,500
Solar/Charging Design	-	-	-	-	(G) 15,000	15,000
Trailer Boat Gas Pump	45,000	30,128	-	-	-	-
Trailer Boat Dock	486,106	3,132	487,000	350,000	-	-
Underground Storage Tank Replacement	-	-	178,800	1,500	(G) 150,000	150,000
Utility Task Vehicle (UTV)	10,200	-	10,200	10,200	-	-
Vehicle Replacement Program	-	-	-	-	-	-
Total Capital Project Outlay	\$ 2,169,358	\$ 666,600	\$ 875,700	\$ 1,019,752	\$ 408,800	\$ 408,800
Specified Reserve Use	\$ (113,357)	\$ (285,964)	\$ (95,600)	\$ (78,856)	\$ (66,522)	\$ (66,522)
Operating Reserve Use	(239,145)	(380,636)	(219,008)	(488,896)	(186,886)	(186,886)
Grant Funding	(1,816,856)	-	(561,092)	(452,000)	(131,592)	(131,592)
Total Capital Project Outlay Funding	\$ (2,169,358)	\$ (666,600)	\$ (875,700)	\$ (1,019,752)	\$ (385,000)	\$ (385,000)

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



Our Future





Five-Year Major Maintenance Plan

Major Maintenance Costs						
Description	2023/24	2024/25	2025/26	2026/27	2027/28	Notes
Abandoned Vessel Removal	\$ 25,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	Removal, storage, and disposal of abandoned vessels
<i>Grant Funding</i>	(25,000)	(15,000)	(15,000)	(15,000)	(15,000)	<i>Division of Boating and Waterways</i>
Beach Stairs	60,000	120,000	-	-	-	Repair and improve Avila Beach staircase (East) and Old Port Inn ramp/stairs
<i>Grant Funding</i>	(60,000)	(60,000)	-	-	-	<i>CA State Lands Commission Covid-19 Mitigation Grant</i>
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>	(25,000)	-	-	-	-	<i>Building Improvement Reserve</i>
Document Conversion & Organization	5,000	5,000	-	-	-	Conversion of historical files and documents into electronic format. Following years will be expensed in operating acct.
Dredge Equipment Maintenance	25,000	25,000	25,000	25,000	105,000	Annual maintenance on District's dredge pump, hose, pipe, and related equipment; Budget for new pump in 2027/28
<i>Dredge Reserve Use</i>	-	-	-	-	-	<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	-	-	Maintenance on Lighthouse Road, including repaving, resealing, and re-striping approximately every 3-5 years
<i>Grant Funding</i>	-	-	(30,000)	-	-	<i>PG&E grant funds</i>
Mobile Hoist Pre-Treatment Upgrade	60,000	-	-	-	-	Upgrade wastewater pre-treatment system for Mobile Hoist Pier
<i>Utility Replacement Reserve Use</i>	(45,000)	-	-	-	-	<i>Utility Replacement reserve</i>
Mooring Capital Cost (LCM)	40,000	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>	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	<i>LCM reserve</i>
Parking Lot Maintenance	35,000	35,000	200,000	25,000	25,000	Repaving, sealing, and restriping of the Harford Landing Parking Lot; Repave Avila Beach parking lot in 2025/26
Pier Lumber & Materials	140,000	150,000	150,000	150,000	150,000	Lumber and materials for annual maintenance to the Harford Pier and Avila Pier
Revetment Maintenance	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 and sloughed off
Trailer Boat Hoist Maintenance & Repairs	40,000	18,000	18,000	18,000	-	Routine inspections, maintenance, and repairs to the Trailer Boat Hoist. Recoating FY 2023/24
<i>Hoist Reserve Use</i>	(40,000)	-	-	-	-	<i>Hoist reserve</i>
Wastewater Collection System Maintenance	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	-	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. New pump FY 2023/24
<i>Water Tank Reserve Use</i>	(20,000)	-	-	-	-	<i>Water Tank reserve</i>
Work Dock Repower	20,000	-	-	-	-	Replace and upgrade work dock power supply.
<i>Utility Replacement Reserve Use</i>	(20,000)	-	-	-	-	<i>Utilities Replacement reserve</i>
Total Operating Reserves Use	\$ 285,000	\$ 388,000	\$ 478,000	\$ 313,000	\$ 330,000	



Five-Year Capital Project Plan

Capital Projects & Asset Purchases (vehicles, equipment, etc.)						
Description	2023/24	2024/25	2025/26	2026/27	2027/28	Notes
Accounting Software Replacement	\$ 30,000	\$ 15,000	\$ -	\$ -	\$ -	Replacement of accounting software
<i>Computer Reserve</i>	(15,300)	-	-	-	-	<i>Computer Reserve</i>
Avila Pier Landing Rehabilitation	200,000	-	-	-	-	Rehabilitation and reconstruction of the Avila Pier landing
<i>Grant Funding</i>	(200,000)	-	-	-	-	<i>Division of Boating and Waterways (DBW)</i>
Avila Pier Rehabilitation	270,000	50,000	50,000	100,000	100,000	Rehabilitation of the Avila Pier, continued project. Fiscal year 2026/27 5-year inspection
<i>Grant Funding</i>	(125,000)	-	-	-	-	<i>Wildlife Conservation Board, State Coastal Conservancy</i>
<i>Avila Pier Reserve (\$45,000); Facilities Reserve (\$100,000)</i>	(145,000)	-	-	-	-	<i>Avila Pier Reserves - Friends of Avila Pier/Facilities Reserves</i>
Boom Truck	50,000	50,000	50,000	50,000	-	Continue payments on Boom Truck through a 5-year lease-to-own option
Dump Truck	-	90,000	-	-	-	Purchase new dump truck
Dredge Hose	-	-	-	22,000	-	Refurbish dredge hose every 4-5 Years
Flying Flags Project Monitoring	25,000	-	-	-	-	Consultants and construction monitoring for next phases of development
<i>Harbor Terrace Reserve</i>	(25,000)	-	-	-	-	<i>Harbor Terrace Reserve</i>
Harbor Office Remodel	-	-	265,000	265,000	-	Remodel of main office
Harbor Patrol - Boat Engine Replacement	-	-	18,000	-	-	Boat Engine Replacement
Harbor Patrol Emergency Equipment Replacement	25,000	25,000	25,000	25,000	25,000	In accordance with District Policy 3026.95 mandating an annual emergency equipment replacement fund
<i>Harbor Patrol Emergency Equipment Replacement Reserve</i>	(25,000)	-	-	-	-	<i>Harbor Patrol Emergency Equipment Replacement Reserve</i>
Harbor Patrol Vessel Replacement	-	250,000	-	-	-	Purchase new Harbor Patrol vessel
<i>Harbor Patrol Vessel Replacement Reserve</i>	-	(129,000)	-	-	-	<i>Harbor Patrol Vessel Replacement Reserve</i>
<i>Grant Funding</i>	-	(75,000)	-	-	-	<i>Nuclear Preparedness Program Grant (NPP)</i>
Harbor Terrace District Yard Improvements	35,000	-	-	-	-	Improvements to District Yard on Harbor Terrace to protect equipment and materials
<i>Harbor Terrace Reserve</i>	(32,744)	-	-	-	-	<i>Harbor Terrace Reserve</i>
Harford Pier Redevelopment	100,000	300,000	300,000	-	-	Redevelopment of the Harford Pier
<i>Grant Funding</i>	(75,000)	-	-	-	-	<i>CA State Lands Commission Covid-19 Mitigation Grant</i>
<i>Facilities Reserve</i>	(25,000)	-	-	-	-	<i>Facilities Reserve</i>
Lifeguard Equipment Upgrade	6,600	-	-	-	-	Lifeguard equipment upgrade
<i>Safety Equipment Reserve</i>	(6,600)	-	-	-	-	<i>Safety Equipment Reserve</i>
Lifeguard Tower	-	-	50,000	-	-	Avila Beach tower
Master Plan	-	100,000	-	-	-	Hire Consultant to develop Master Plan
Revetment and Jetty Repair/Improvement	-	-	3,000,000	-	-	Repair and improve revetment/jetty per 2021 Repair Plan
<i>Grant Funding</i>	-	-	(2,500,000)	-	-	<i>TBD</i>
Roll-Off Dumpsters	25,000	25,000	-	-	-	Purchase four roll-off dumpsters; two in FY 2023/24; two in FY 2024/25
Security Cameras	5,200	-	-	-	-	Security cameras
Sediment Sampling-Dredge Permit	28,000	-	-	-	-	Consultant to collect and analyze sediment for dredge permit renewals
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
Skid Steer	-	100,000	-	-	-	Replace New Holland tractor
Solar/Charging Design	30,000	125,000	-	-	-	Design and planning for solar and charging stations; implement FY 2024/25
<i>Grant Funding</i>	(30,000)	(100,000)	-	-	-	<i>CA State Lands Commission Covid-19 Mitigation Grant</i>
Trash Compactor	-	100,000	-	-	-	Purchase new trash compactor to consolidate waste
Underground Storage Tank Replacement	500,000	-	-	-	-	Preparation of bid documents and replacement of the UST
<i>Grant Funding</i>	(338,639)	-	-	-	-	<i>CA State Lands Commission Covid-19 Mitigation Grant</i>
<i>Facilities Reserve</i>	(100,000)	-	-	-	-	<i>Facilities Reserve</i>
Vehicle Replacement Program	70,000	75,000	-	-	-	Vehicle Replacement Program - Trash Truck 2023/24; Harbor Patrol Truck 2024/25
Total Operating Reserves Use	\$ 406,517	\$ 1,151,000	\$ 1,408,000	\$ 612,000	\$ 275,000	



Five-Year Projections

	2023/24	2024/25	2025/26	2026/27	2027/28
Operating Revenue	\$ 2,630,700	\$ 2,540,600	\$ 2,401,300	\$ 2,459,900	\$ 2,544,900
Non-Operating Revenue	4,575,972	4,675,800	4,622,700	4,765,100	4,911,700
Total Revenue	7,206,672	7,216,400	7,024,000	7,225,000	7,456,600
Operating Expenditures	(6,873,030)	(7,063,000)	(7,251,500)	(7,459,500)	(7,670,600)
Net Available for Major Maintenance and Capital Projects	333,642	153,400	(227,500)	(234,500)	(214,000)
Major Maintenance and Capital Projects	(2,109,800)	(1,958,000)	(4,471,000)	(980,000)	(660,000)
Grant Funding	853,639	250,000	2,545,000	15,000	15,000
Revenue less Expenditures	(922,519)	(1,554,600)	(2,153,500)	(1,199,500)	(859,000)
Specified Reserve Use	(564,644)	(169,000)	(40,000)	(40,000)	(40,000)
Specified Reserve Funding	-	-	-	-	-
Operating Reserve Funding / (Use)	\$ (357,875)	\$ (1,385,600)	\$ (2,113,500)	\$ (1,159,500)	\$ (819,000)

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 2023/24 budget includes a CPI fee increase for moorings, gear storage, and boat storage.
- The budget assumes an increase in 2023/24 RV camping revenues to include the new Flying Flags Avila Beach at Port San Luis campground.
- Operating revenues for RV Camping locations Nobl 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 10% in 2023/24. It is undetermined if or when operations at the Diablo Canyon Nuclear Power Plant will terminate. However, unitary taxes are projected to decrease over the next several years until there is a resolution with ongoing operations.
- Investment income is projected to decrease in 2023/24 as the District spends down cash.
- The District is currently receiving Senate Bill 1090 funds in the amount of \$191,588 annually that will continue through 2025/26.

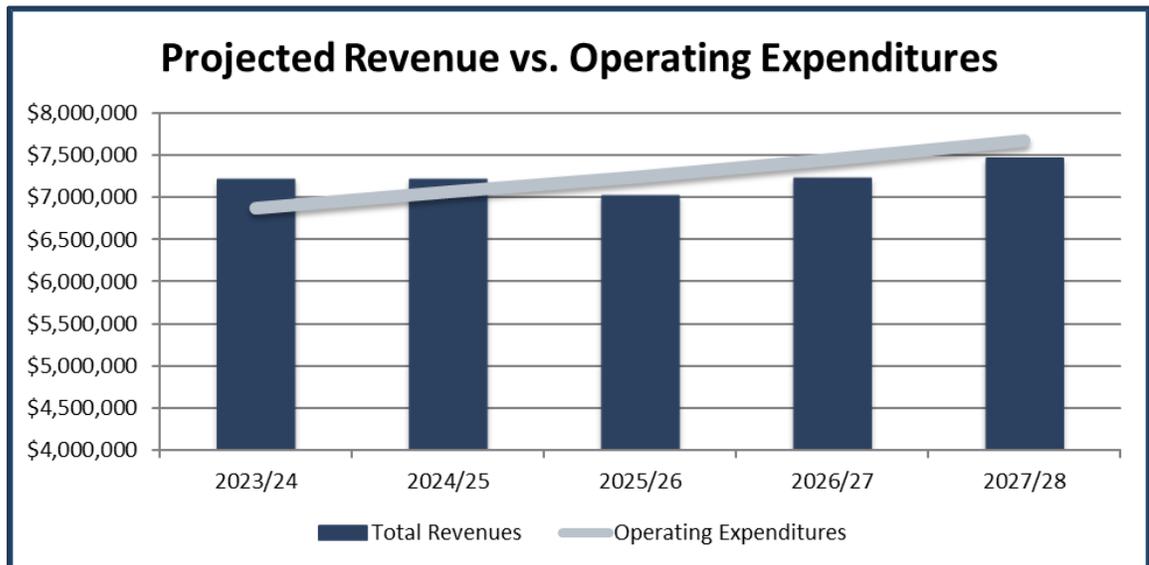


Five-Year Projections (continued)

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 GovInvest software. CalPERS currently uses a discount rate of 6.8% for purposes of projecting the unfunded actuarial liability. Differences between actual investment gains and the 6.8% will impact future unfunded actuarial liabilities and our annual pension costs.
- Supplies and Operation and Maintenance expenditures are projected to increase 1% 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 constant.

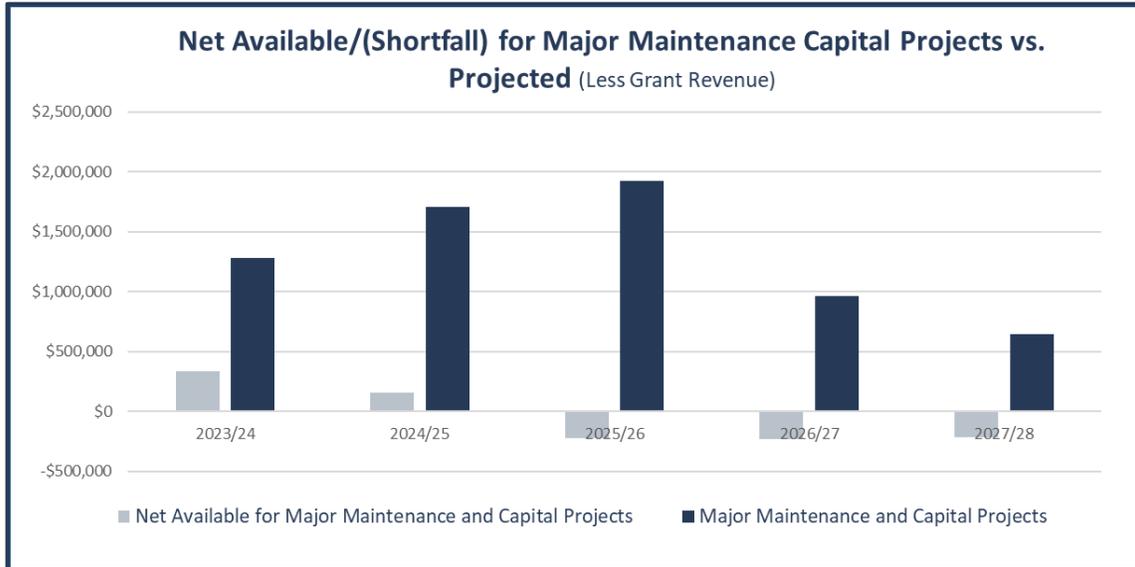
Major Maintenance and Capital Projects: Further details can be found in the [Major Maintenance](#) and [Capital Projects and Asset Purchases](#) sections.



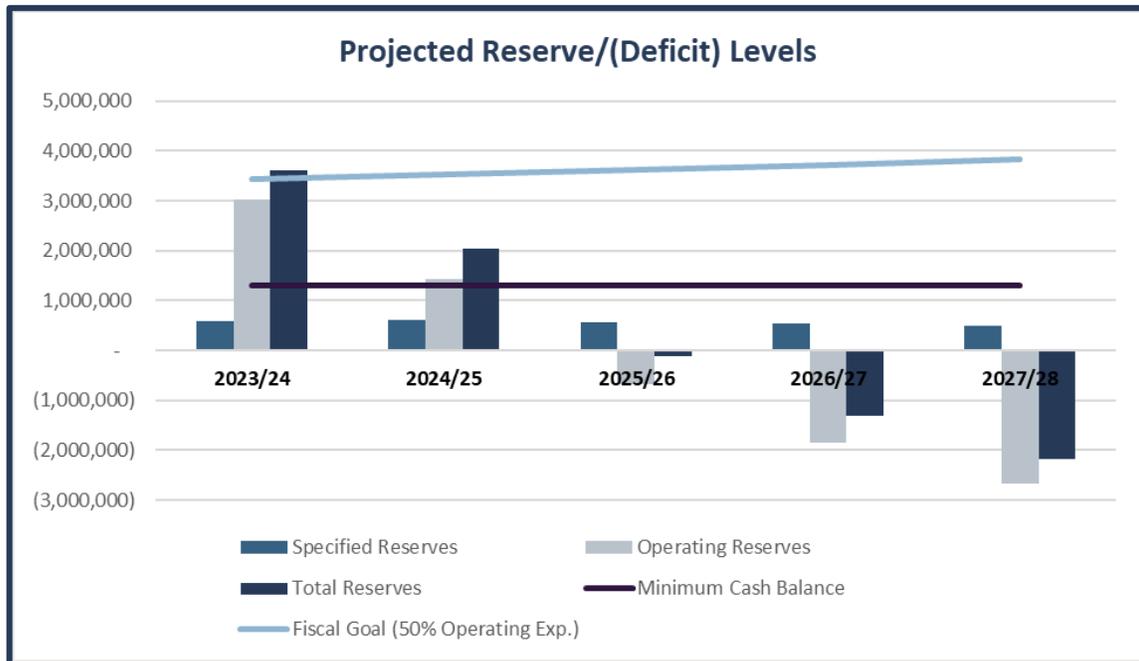
Based on currently available information, operating expenditures are projected to outpace revenues in fiscal year 2025/26. The District recognizes this is not a sustainable position and is working on a long-term mitigation plan to maximize revenue and manage expenses within available resources.



Five-Year Projections (continued)



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 projects.



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. Projected deficit is based on current information, prior to mitigation plans.



Long-Term Goals and Strategies (Master Plan)

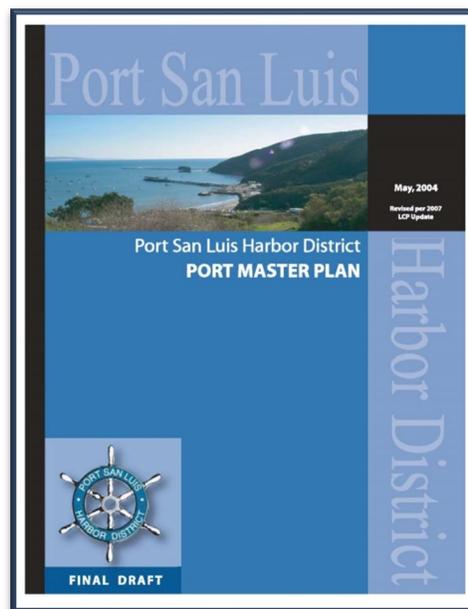
Port San Luis should be a harbor with protected, maintained, and enhanced resources that balance the environmental, social, and economic needs of the District and the various user groups (Chapter 3 of the [Port San Luis Master Plan](#)).

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

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

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

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





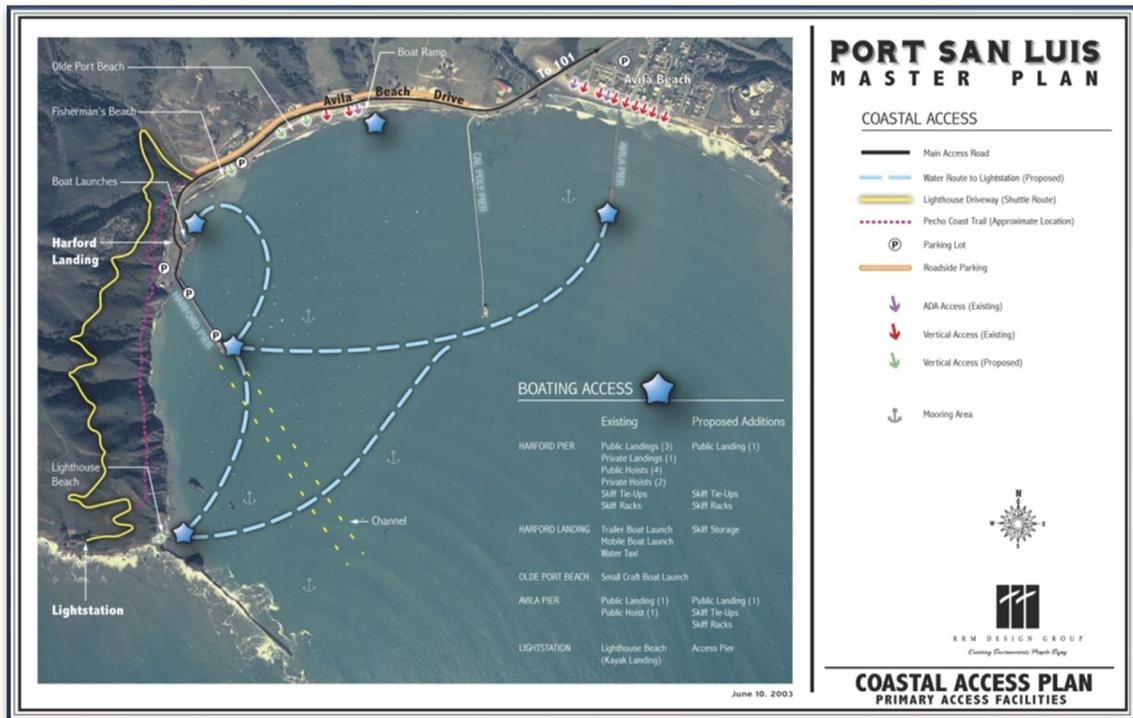
Long-Term Goals and Strategies (continued) (From the Port San Luis Master Plan)

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.

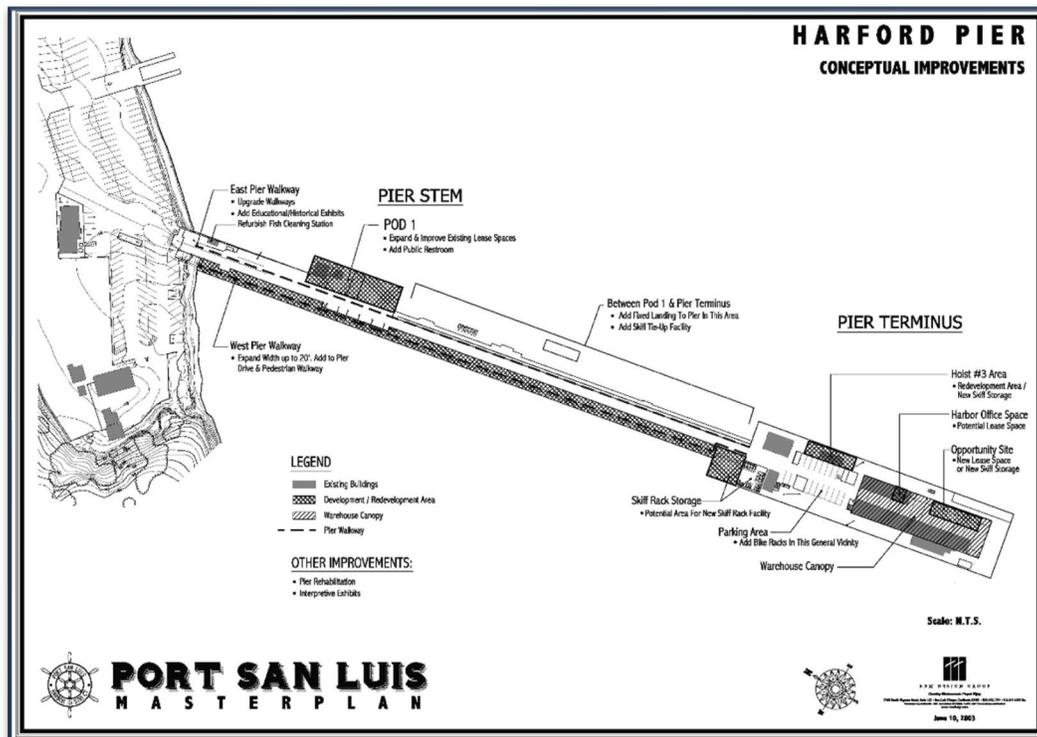




Long-Term Goals and Strategies (continued) (From the Port San Luis Master Plan)

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.

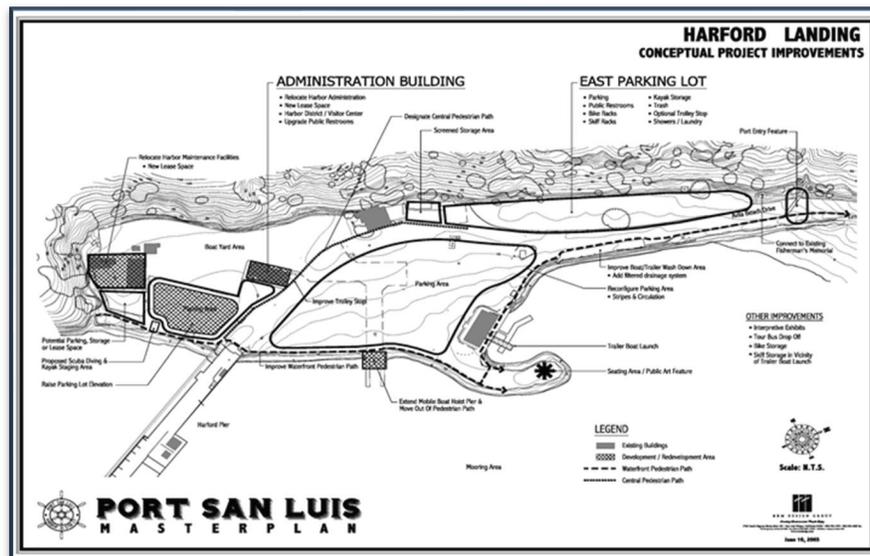




Long-Term Goals and Strategies (continued) (From the Port San Luis Master Plan)

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.





Long-Term Goals and Strategies (continued) (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.

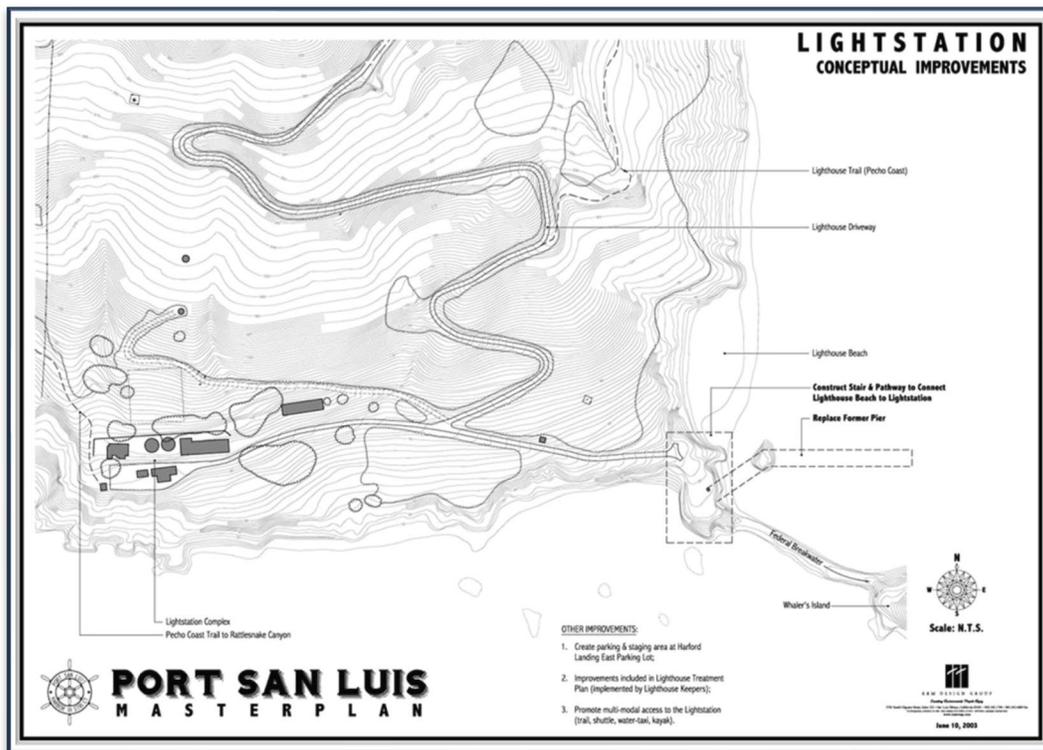




Long-Term Goals and Strategies (continued) (From the Port San Luis Master Plan)

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.



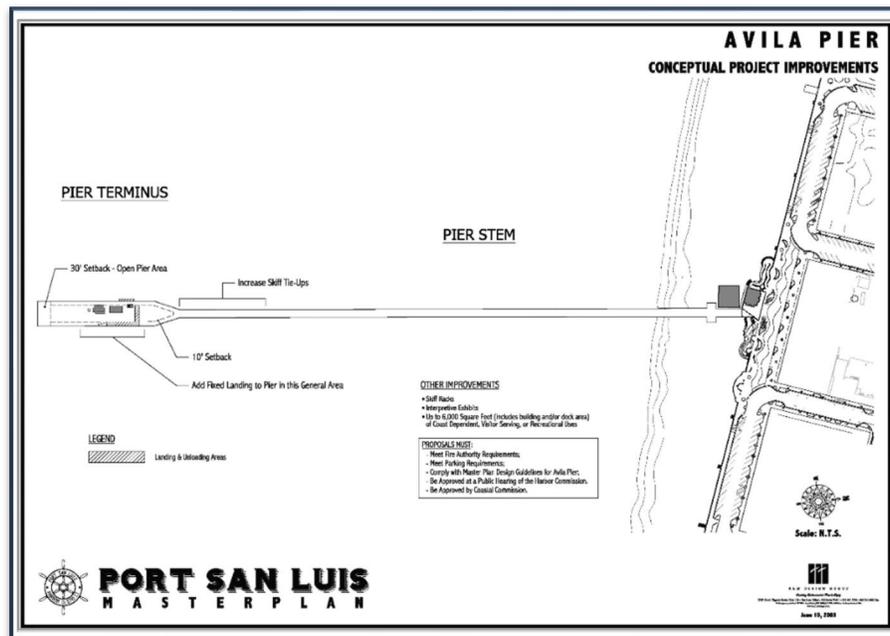


Long-Term Goals and Strategies (continued) (From the Port San Luis Master Plan)

Avila Beach Pier and Parking Lot

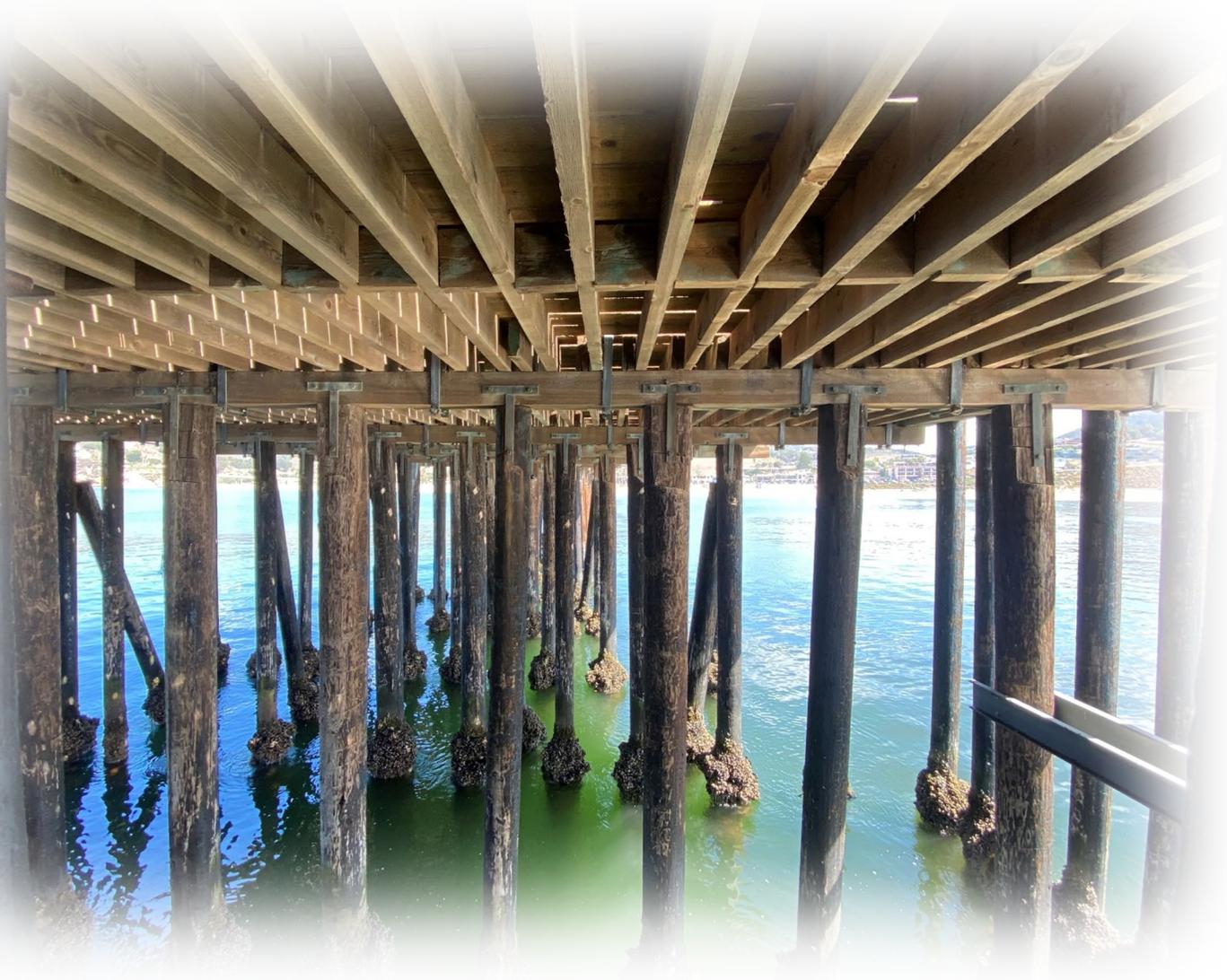
1. *Avila Beach Stairway*: Replace the old existing concrete stairway at the east end of the beach. [Stairs are currently closed due to unsafe conditions; Project is listed on the Five-Year Major Maintenance Plan on page 90].
2. *Interpretive Exhibits*: Add interpretive exhibits including information 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 allows the full length of the pier to be reopened for visitors. Follow-up phases restore pier facilities, such as public restrooms and boat landing. Funding has been secured to proceed with Phase 1: \$1.25 million from Wildlife Conservation Board, \$250,000 from State Coastal Conservancy, \$245,000 from Friends of Avila Pier (FOAP), \$200,000 from Division of Boating and Waterways, \$200,000 from State Lands Commission, and \$10,000 from Avila Beach Community Foundation.





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 \$568,076 in 2021/22. 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 2023/24 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 (continued)

- 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, 2022, through June 30, 2023, is approximately \$30.6 billion (per County's Tax Rate Book), making the debt limit approximately \$4.6 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 2022/23 fiscal year-end. Using 2022/23 estimated expenditures, the operating reserve should be approximately \$3,184,837. 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 (continued)

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 removes 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 Reserves – The District relies on its investment reserves (specified reserves and operating reserves) to fund major maintenance and capital project budgets in budget cycles where 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 (continued)

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 and 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 users.



Glossary (continued)

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 for 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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