



**2024/25**  
**OPERATING AND**  
**CAPITAL BUDGET**

July 1, 2024 – June 30, 2025



**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, 2023**. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
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**Port San Luis Harbor District  
California**

For the Fiscal Year Beginning

**July 01, 2023**

*Christopher P. Morrill*

Executive Director



# Table of Contents

<b>Table of Contents</b> .....	<b>4</b>
<b>Budget at a Glance</b> .....	<b>6</b>
Budget Message .....	7
Priorities and Issues.....	8
Short-Term Factors Influencing Decisions.....	11
Budget Process .....	15
<b>About Us</b> .....	<b>17</b>
Where is Port San Luis? .....	18
Our History .....	21
Port San Luis Today .....	22
Organizational Chart.....	23
Staffing Authorization .....	24
Department Summary.....	25
Administration and Business Department .....	25
Facilities Department .....	28
Harbor Patrol Department .....	32
<b>Consolidated Budget</b> .....	<b>35</b>
Fund Structure.....	36
Consolidated Financial Schedule.....	37
Changes in Fund Balance.....	38
Specified Reserve Funding and Use .....	39
Three-Year Consolidated Financial Schedule .....	40
District Revenue .....	41
Recent Revenue Trends.....	42
District Expenditures .....	43
Debt .....	44
Consolidated Budget Summary.....	45
Consolidated Budget Detail.....	46



Table of Contents (continued)

<b>Major Maintenance Projects</b> .....	<b>53</b>
<b>Capital Projects and Asset Purchases</b> .....	<b>62</b>
<b>General Fund Budget</b> .....	<b>70</b>
General Fund Budget Summary .....	71
General Fund Budget Detail .....	72
<b>Enterprise Fund Budget</b> .....	<b>77</b>
Enterprise Fund Budget Summary .....	78
Enterprise Fund Budget Detail .....	79
<b>Our Future</b> .....	<b>86</b>
Five-Year Major Maintenance Plan .....	87
Five-Year Capital Project Plan .....	88
Five-Year Projections.....	89
Long-Term Goals and Strategies (Master Plan).....	92
<b>Policies and Definitions</b> .....	<b>99</b>
District Policies and Guidelines .....	100
Basis of Budgeting .....	102
Glossary .....	103



# Budget at a Glance



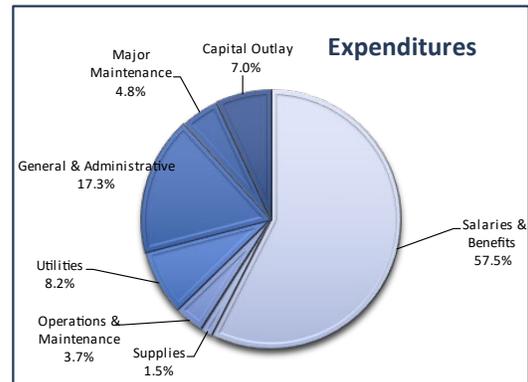
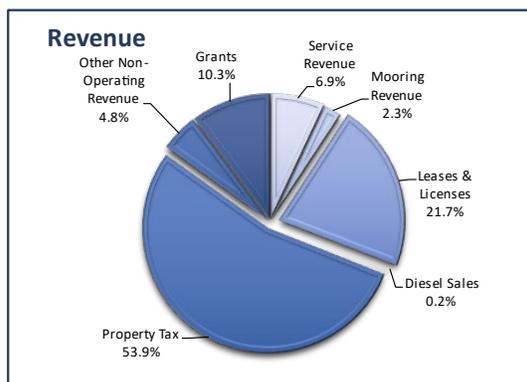


## Budget Message

The budget message provides an overview of the District's budget and includes the budget summary, comparisons to the prior year's projections, 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 2024/25 Compared to 2023/24 Projections				
	2024/25 Budget	2023/24 Projections	\$ Change	% Change
Operating Revenue	\$ 2,569,200	\$ 2,710,700	\$ (141,500)	-5.2%
Non-Operating Revenue	4,858,153	4,758,696	99,457	2.1%
Operating Expenditures less prior year reserve use	7,491,755	6,698,356	793,399	11.8%
Major Maintenance and Capital Projects (net of grant funding)	996,361	1,216,686	(220,325)	-18.1%
Revenue less Expenditures excluding prior year reserve use	(1,060,763)	(445,646)	(615,117)	-138.0%
Prior Year Specified Reserve Usage	248,288	553,569	(305,281)	-55.1%
Specified Reserve Funding	-	-	-	No change
Increase/(Decrease) in Operating Reserves	(812,475)	107,923	(920,398)	-852.8%

- The 2024/25 budget utilizes \$248,288 in prior year specified reserves to fund a portion of major maintenance, capital asset purchases and improvements, and Board elections with a decrease to operating reserves in the amount of \$812,475. At year-end the General Fund will have zero operating reserves and the Enterprise Funds will have \$3,333,579 in operating reserves.
- Operating revenue is budgeted to decrease 5.2% compared to 2023/24 projections. Revenue sources contributing to the budgeted decrease are a loss of RV Camping sites due to Coastal Conservancy regulations.
- Non-Operating Revenue is budgeted to increase 2.1% compared to 2023/24 projections. Base property tax revenues are budgeted to increase 3.3%, while unitary tax revenues are projected to decrease as the Diablo Canyon Nuclear Power Plant continues 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 2025-26.
- Operating expenditures are budgeted to increase 11.8% compared to 2023/24 projections. This is due to operating changes as well as overall inflationary cost increases to operations. Additional details on operating expenditures can be found on pages 48-50.
- The District anticipates operating expenditures to exceed operating and non-operating revenues by \$64,402. This loss will be funded by \$45,000 from specified reserves and the remaining from operating reserves. Operating reserves will also be used to fund a portion of major maintenance and capital project costs of \$1,847,000. Additional major maintenance and capital project costs will be funded using \$203,288 in specified reserves and \$850,639 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 2024-2025 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 decrease in 2024/25 compared to last year's budget. 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 began 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 targeted 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 employment continues to grow. In March 2024, employment reached 1.8% above its pre-pandemic peak of February 2020. The statewide unemployment rate remains unchanged at 5.3%, The unemployment rate for San Luis Obispo County was 3.9% for the same period, reflecting a tight labor market for recruitment and retention. Job growth is propelled by service businesses operating at near full capacity despite challenging labor shortages and the recent increases led by the private education and healthcare sector.

Central Coast home prices are approximately 15% more than the previous year. According to Fannie Mae and The National Association of Home Builders, mortgage rates could slide to 6.0% by the first quarter of 2025 and potentially fall below 6% by the end of the year.

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 and 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, but an application for extension has been submitted to the various licensing agencies. Diablo Canyon provides 1,500 head-of-household jobs locally, and the effect of a closure in 2025 is certainly not inconsequential. Additionally, the District receives approximately \$190,000 in unitary 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. Despite this scheduled closure, there are proposals for keeping the power plant open past 2025, but nothing is finalized.

### **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 2022-23 financial reporting, the unfunded portion of the net pension liability for all such activities was \$5,631,050.



## Short-Term Factors Influencing Decisions (continued)

On July 1, 2021, CalPERS began the implementation of its new policy which shortens the amortization period of new unfunded liabilities from 30 years to 20 years. The Discount Return Rate is estimated to be 6.9% (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 2024, the required minimum contribution is \$157 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 \$1,255,550.

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 \$514,600 for fiscal year 2024/25.

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 \$16 per hour beginning January 1, 2024. 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.

### **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.

### **Limited Resources**

The Avila Pier has been partially or fully closed since 2015 due to concerns about 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 could be repaired rather than completely rebuilt or demolished.



## Short-Term Factors Influencing Decisions (continued)

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, \$412,000 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.

In late 2022, contractors performed pile repairs and work commenced by District staff, starting at the base of the pier. The materials and contractor costs have exhausted much of the initial funding. FOAP has pledged an additional \$100,000 for the pier rehabilitation and another \$67,000 toward the landing repairs. District staff continues to seek grant funding for the unfunded portions of the project. Storms during 2023 and 2024 have caused additional damage for which staff is seeking reimbursement through FEMA.

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. In April 2022, ABCSD broke ground on the Wastewater Treatment Plant Redundancy Project, which includes treatment redundancy to provide a higher quality effluent, allow for operational flexibility and enhance the opportunity for wastewater recycling. The project was completed at the end of 2023. The project cost just over \$3 million. The District's 35% of the obligation is \$1,057,000 and will 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.

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 provides an additional source of District revenue. Some 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.





## 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.



<b>February 27, 2024</b>	Mid-Year Review and Approve Budget Calendar
<b>April 11, 2024</b>	Major Maintenance & Capital Project Workshop
<b>May 9, 2024</b>	Preliminary Budget Workshop
<b>May 28, 2024</b>	Budget Presentation – Adoption of Preliminary Budget
<b>June 25, 2024</b>	Final Review and Budget Adoption



## Budget Process (continued)

Participants in the Budget Process						
Participants	January	February	March	April	May	June
Board of Commissioners		Mid-year Financials Pension Update		Preliminary Budget/ Major Maintenance & Capital Project Workshop	Workshop 5/9/2024	Final Budget Review
		BOC Meeting 2/27/2024 Approve Budget Calendar		BOC Spec Meeting 4/11/2024	Presentation and Adoption of Preliminary Budget BOC Meeting 5/28/2024	Budget Adoption BOC Meeting 6/25/2024
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 Division	Prepare YTD projections	Prepare Mid-Year Financials	Meet as a Group for MM-CP	Budget Entries	Budget Updates from BOC	Complete Final Draft
	Draft Budgeting	Pension/Budget Workshop	Prepare MM-CP Reports/ Presentation to BOC	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	Draft Budgeting				
		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.



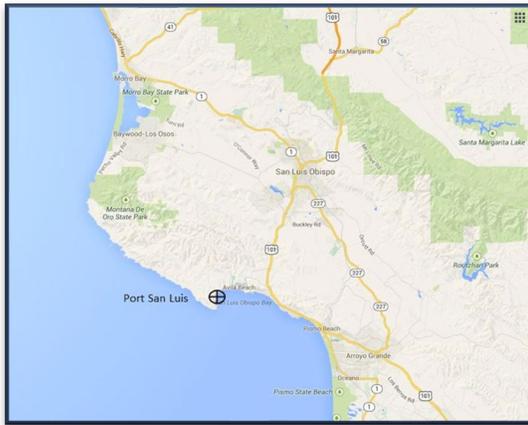
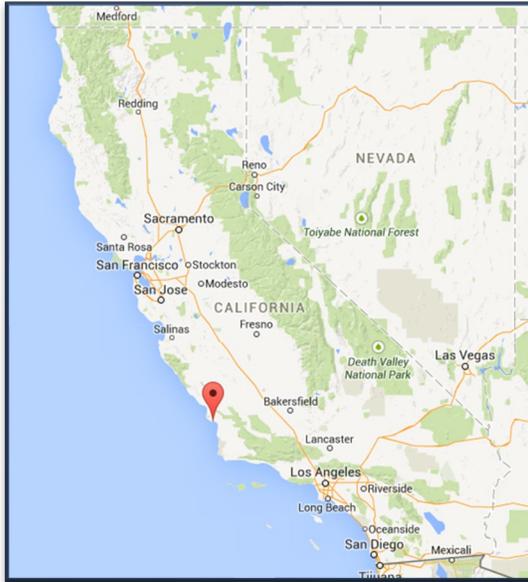
# About Us





## Where is Port San Luis?

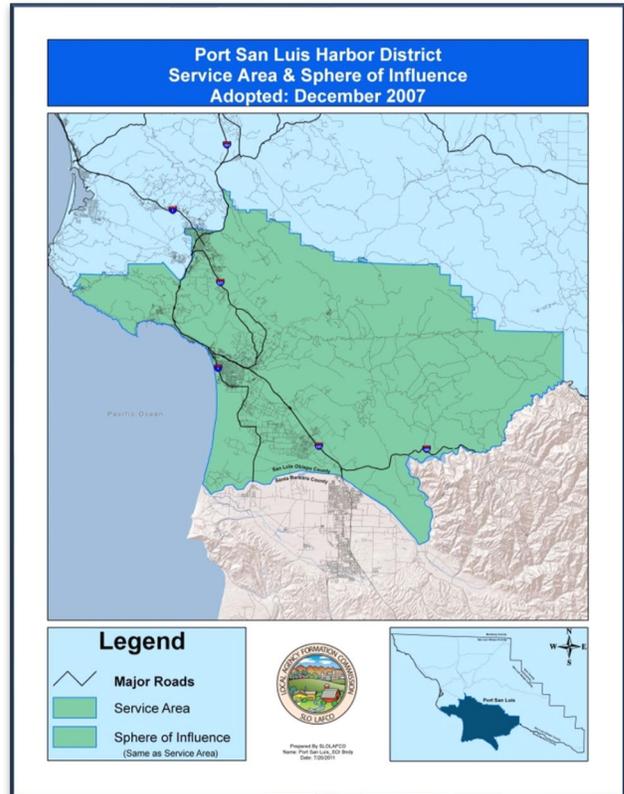
Port San Luis is a Special District located on the California coast, about eight miles south of San Luis Obispo, just past the town of Avila Beach.



## 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





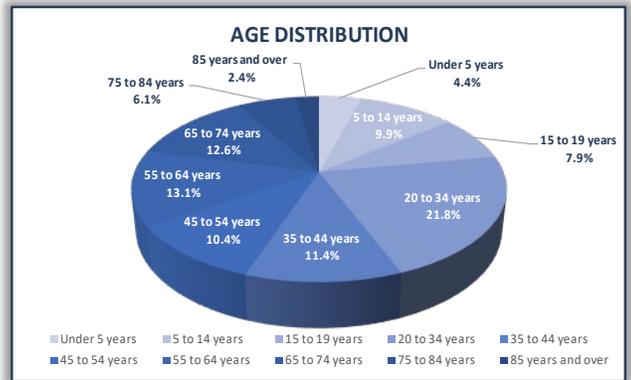
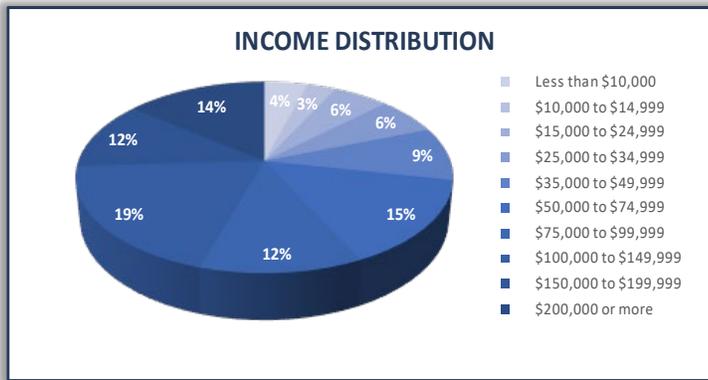
## Where is Port San Luis? (continued)

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 278,469 as of January 1, 2024. This is a 0.5% decrease from January 1, 2023, estimates.

SLO County Population by City	
Arroyo Grande	17,941
Atascadero	30,279
Paso Robles	30,907
Grover Beach	12,481
Morro Bay	10,261
Pismo Beach	7,846
San Luis Obispo	48,684
Unincorporated	120,070
<b>Total (Estimated)</b>	<b>278,469</b>

\*Source: California Department of Finance



The County's median household income was estimated at \$90,158. This is less than the estimated median income for the State of California of \$91,905.

The median value of owner-occupied housing is estimated at \$841,700. This is more than estimated for the State of California of \$659,300. The median monthly owner cost with a mortgage is estimated at \$2,899, slightly higher than the State of California estimated at \$2,759.

\*Source: US Census Bureau  
2022: 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
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	19,162,980	67,951	2.6%
2023	282,013	N/A	N/A	3.5%

\*Source: San Luis Obispo County 2022-2023 Annual Comprehensive Financial Report

### Principal Taxpayers

(Fiscal Year 2022-2023)

Taxpayer	Industry	Assessed Value	% Of Total County Assessed Value
Pacific Gas & Electric Co.	Utility	\$1,281,886,934	1.88%
High Plains Ranch II LLC	Solar Ranch	768,188,495	1.12%
Southern California Gas Company	Utility	178,394,878	0.26%
Jamestown Premier	Commercial	156,328,883	0.23%
Phillips 66 Company	Oil Refinery	138,066,724	0.20%
E & J Gallo Winery/Vineyards	Winery	110,945,122	0.16%
Firestone Walker LLC	Brewery	101,519,635	0.15%
CAP VIII – Mustang Village LLC	Apartments	100,005,897	0.15%
Treasury Wine Estates Americas Co	Winery	92,516,802	0.14%
Sierra Vista Hospital	Hospital	83,107,362	0.12%
<b>Total Top 10 Taxpayers</b>		<b>\$3,010,960,732</b>	<b>4.41%</b>

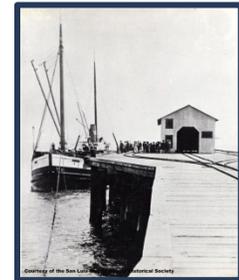
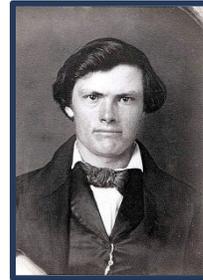
\*Source: County of San Luis Obispo Property Tax Perspective, Fiscal Year July 1, 2022, to June 30, 2023



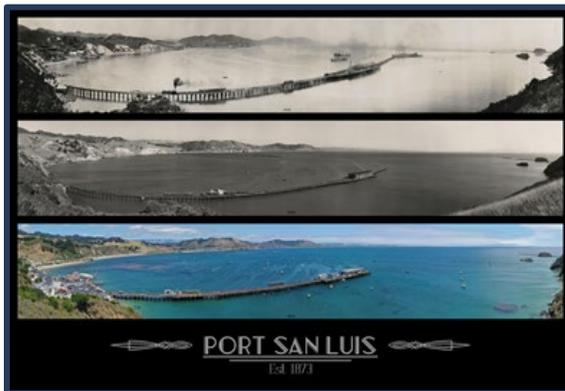
## Our History

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.

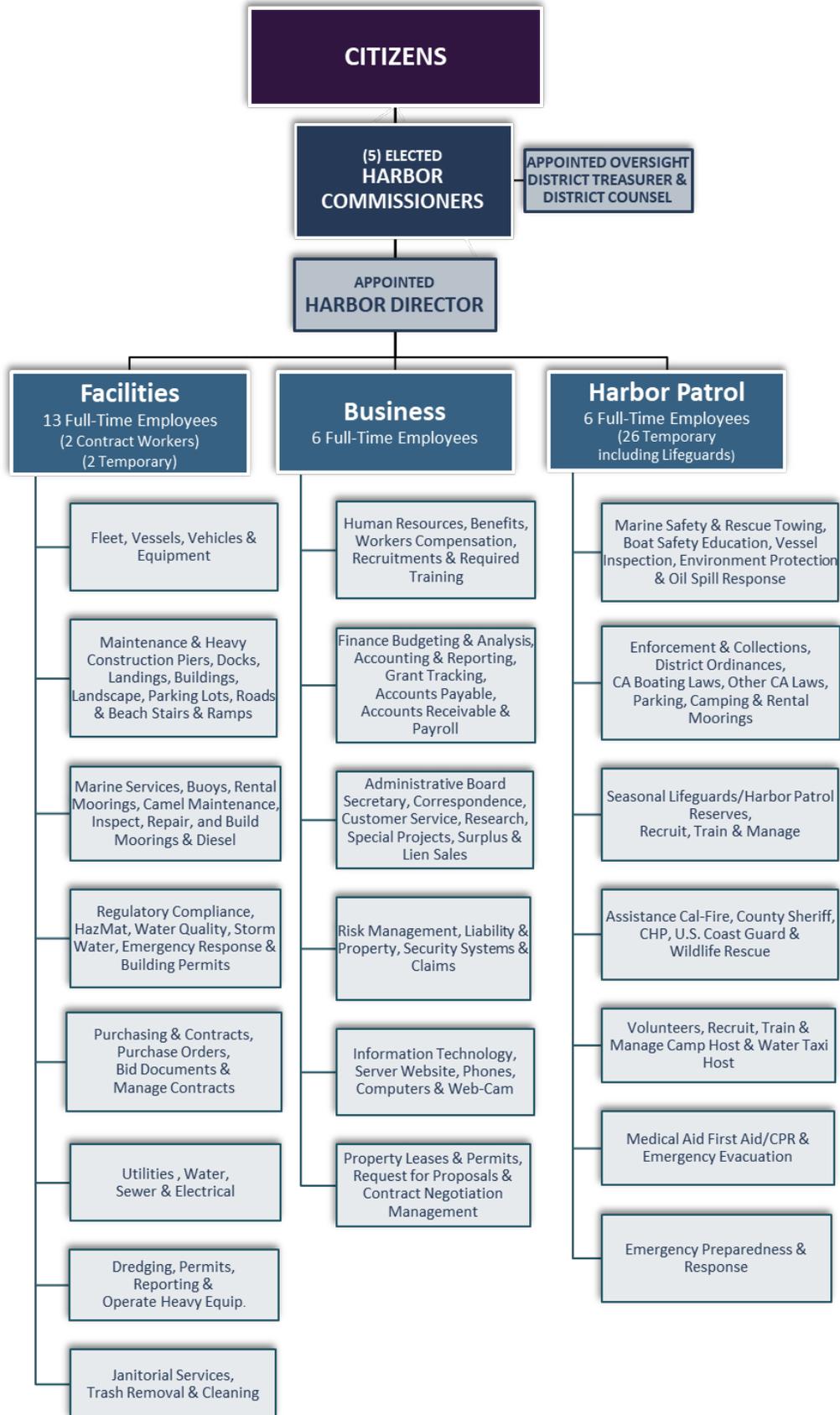
### Development

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 2022/23	FY 2023/24	FY 2024/25
<b>Administration</b>			
Harbor Director*	1	1	1
<b>Business Department</b>			
Business Manager	1	1	1
Accounting Supervisor**	1	1	1
Human Resource Analyst***	1	1	1
Support Services Coordinator	1	1	1
Executive Assistant/Clerk of the Board****	1	1	1
Accounting Technician	1	1	1
<b>Facilities Department</b>			
Facilities Manager	1	1	1
Planner/Analyst	1	1	1
Facilities Supervisor	1	1	1
Heavy Construction Lead Worker	1	1	1
Utility Crew Lead Worker	1	1	1
Port Maintenance Worker	6	6	6
Contract Workers	2	2	2
Mooring Crew Lead Worker	1	1	1
Port Maintenance Worker Deckhand	1	1	1
<b>Harbor Patrol Department</b>			
Chief Harbor Patrol Officer	1	1	1
Harbor Patrol Sergeant *****	1	1	1
Harbor Patrol Officer	4	4	4
Harbor Patrol Reserves (20 hours per month)	4	4	4
<b>Temporary Staffing</b>			
Temporary Port Maintenance Worker	2	2	2
Lifeguards	22	22	22
<b>TOTAL STAFFING</b>	<b>56</b>	<b>56</b>	<b>56</b>

\* Title change from Harbor Manager in 2022/23.

\*\* Title change from Accountant to Accounting Supervisor in 2022/23.

\*\*\* Title change from Administrative Analyst to Human Resource Analyst in 2023/24.

\*\*\*\* Title change from Administrative Secretary to Executive Assistant/Clerk of the Board in 2023/24.

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



## 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, Accounting Supervisor, Human Resource Analyst, Support Services Coordinator, Executive Assistant/Clerk of the Board, 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.
- 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

- Evaluating a new camping reservation system to enhance the user experience and reporting abilities. (Opportunity)
- Greater demand for administrative and customer service assistance from other departments, public, and elected officials without the ability to add additional employees. (Challenge)
- Enhance staff safety training program. (Opportunity)

#### Accomplishments

- Continued to improve upon virtual meetings, ensuring meetings remained open to the public.
- Successfully conducted hiring of a Business Manager and reclassification of positions to better suit the needs of the District.
- GFOA awards for the FY23 Budget and the FY22 Comprehensive Annual Financial Report.
- Processed approximately 4,279 Camping Reservations and 923 Refunds.



## Department Summary (continued)

### Administration and Business Department

#### Department Goals

- Begin the process of creating and implementing online fillable forms for patrons.
- Implement an Enterprise Resource Planning (ERP) system for the District to include Human Resources, Payroll Processing, Accounting, and Project and Contract Management.
- Work with patrons on improving our mooring and boating services and increase the number of new patrons.

Accomplishment of these goals will facilitate achieving the District's long-term objectives listed on page 92.

#### Budget Summary

	2022/23 Actual	2023/24 Projected	2024/25 Budget	% Change from Projections
Wages	\$684,741	\$699,300	\$817,700	16.93%
Benefits & Payroll Taxes	\$742,585	\$737,010	\$923,539	25.31%
Contract Labor	0	0	\$2,000	n/a

#### Operating Indicators

	2019/20	2020/21	2021/22	2022/23	2023/24
Recruitments opened	7	5	6	6	19
Lien sales conducted	1	0	0	0	3
RFPs released	3	4	2	1	1
Special event permits processed	23	7	28	50	23
Leases managed (as of June 30 <sup>th</sup> )	12	10	10	10	11
Licenses managed (as of June 30 <sup>th</sup> )	12	6	6	6	6
Claims filed against the District	2	2	1	1	0
Mooring patrons	162	167	172	170	173
Skiff storage patrons	57	61	60	58	60
*Boat storage patrons	0	0	17	23	28
Gear storage patrons	13	13	18	18	21
Grants received	1	3	3	1	1
Amount of grants received	\$12,000	\$29,712	\$30,000	\$20,000	\$10,665

\* 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

- Continued storm damage, repairs, and time commitment for FEMA reimbursement. (Challenge)
- Market volatility and delays in consultant and contractor work impact project efficiency and staff availability. (Challenge)
- Delays with Harford Pier and Avila Pier rehabilitations due to extensive damage, limited staff, and regulatory conditions. (Challenge)
- Turnover of staff and 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)
- Recently hired Heavy Construction Crew Lead and contract workers will help increase pace and progress toward District projects. (Opportunity)
- Newly purchased pile handler will allow the District to set piles without the use of the crane, which will make pile replacement easier on Avila Pier and under the Harford Pier canopy. The crane will no longer need to be relocated during dredge season to set piles. (Opportunity)
- Continue to 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)
- Seek grant funding for implementation and design of revetment and jetty repair. (Opportunity)



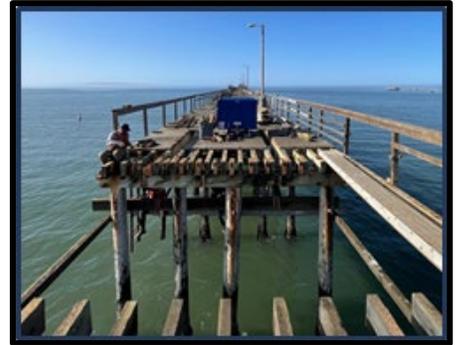


## Department Summary (continued)

### Facilities Department

#### Accomplishments

- Successful in obtaining grant funding and donations for the Avila Pier, backup power, solar/EV charging, and Mutt Mitts.
- 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.
  - Pile driving began in April using the District's air hammer and new pile handler.
  - Light posts and utility materials have been purchased and received. Installation has begun.
- Significant progress towards the Harford Pier rehabilitation has been made throughout the year:
  - The first story section of Olde Port Inn has been removed.
  - Extensive repairs have been conducted under and around the former restaurant's footprint.
  - Columns and brackets for the warehouse canopy have been replaced.
  - The Coastal Development Permit for flexibility on redevelopment is underway.
- Facilities staff coordinated with the US Army Corps of Engineers and Connolly-Pacific to provide access and support for breakwater repairs. Repairs were completed in October 2023.
- Continued repairs following severe winter storms. Continued reimbursement efforts for FEMA federal assistance.
- The Harbor District's storage yard has been improved with the design, purchase, and installation of a garage/shed which will consolidate storage and protect District materials.
- 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.
- Long-term dredge permit renewals are underway. The District has received 1-year extensions until the longer term 5-10 year permits are approved. A consultant performed sediment sampling and analysis. The District is seeking to preserve existing authorizations and limit costly conditions.
- Other projects the Facilities Department has accomplished include the grinding and paving for the Harford Landing entrance, engineering for Avila and Olde Port Beach Stairs, engineering for the Avila Pier terminus damages, and repairs to the revetment and jetty.
- Completed removal of old HVAC system from Coastal Gateway conference room and installation of new system. The Facilities Department purchased and received a new trash truck to replace the existing one purchased in 2008.





## Department Summary (continued)

### Facilities Department

#### Department Goals

- Continue Harford Pier redevelopment. Rebuild area underneath Olde Port Inn and get the lease footprint ready to put out to bid for development.
- Facilitate and monitor Flying Flags further development of the campground.
- Continue pursuing grants for Revetment/Jetty repairs, UST replacement, commercial fishing needs, and Avila and Harford Piers.
- Continue rehabilitation of Avila Pier. Secure additional funding for project completion. Strive to open the pier in some capacity by the end of 2024.
- Repair and improve Live Fish Storage building and other District buildings.
- Finalize engineering and design for Avila Pier Landing repair and improvements.
- Once funding is approved, finalize design, and implement vehicle charging stations and solar power.
- Renew dredging permits and complete regulatory requirements for Coastal Commission, US Army Corps of Engineers, and State Water Resources Control Board.
- Put UST replacement out to bid and replace single-walled tank to bring District into compliance prior to December 31, 2025.
- Finish FEMA reimbursements to restore the District's expended funds.

Accomplishment of these goals will facilitate achieving the District's long-term objectives listed on page 92.

#### Budget Summary

	2022/23 Actual	2023/24 Projected	2024/25 Budget	% Change from Projections
Wages	\$1,199,645	\$1,174,200	\$1,247,400	6.23%
Benefits & Payroll Taxes	\$403,633	\$402,948	\$500,970	24.33%
Contract Labor	0	0	0	0%

#### Operating Indicators

	2019/20	2020/21	2021/22	2022/23	2023/24
Dredge hours	600	388	515	490	500 est.
Boats fueled	272	309	258	244	230 est.
Invitations to Bid released	4	3	5	8	4
Major maintenance projects completed	12	6	7	9	8
Amount of major maintenance completed	\$304,104	\$255,415	\$420,159	\$379,553	\$505,666 est.
Capital projects completed	6	11	10	5	4
Amount of capital projects completed	\$284,275	\$1,310,550	\$1,848,256	\$3,084,629	\$1,211,020 est.
Grants received	3	6	5	4	5
Amount of grants received	\$125,807	\$254,788	\$1,184,000	\$1,889,145	\$500,000 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 trained a new Harbor Patrol Officer, bringing the department to full complement.
- Utilized non-traditional recruiting strategies to recruit lifeguard applicants and put 13 potential lifeguard candidates through the academy.

#### Department Goals

- Increase enforcement presence on District beaches and in the harbor.
- 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.

Accomplishment of these goals will facilitate achieving the District's long-term objectives listed on page 92.



Department Summary (continued)

Harbor Patrol Department

Budget Summary

	2022/23 Actual	2023/24 Projected	2024/25 Budget	% Change from Projections
Wages	\$740,220	\$762,500	\$776,100	1.78%
Benefits & Payroll Taxes	\$1,408,101	\$290,442	\$349,536	20.35%
Contract Labor	\$169,842	\$195,300	\$205,000	4.97%

Harbor Patrol Operating Indicators

Fiscal Year	2019/20	2020/21	2021/22	2022/23	2023/24
Agency to agency assistance	147	216	187	247	183
Wildlife rescues	84	92	65	98	65
Parking citations	398	241	314	516	137
Water taxi passengers	2,792	4,264	3,148	4,409	1,625
Parking lot spaces sold*	47,406	74,505	88,790	72,679	78,000 est.
RV camping nights sold	8,482	8,794	10,414	6,952	8,482 est.
Grants received	1	2	3	4	0
Amount of grants received	\$10,000	\$246,000	\$22,034	\$111,600	-
Marine Rescues	New Stats 2020/21	88	70	73	57
Medical aids	New Stats 2020/21	47	51	44	48
Contacts for beach fire compliance	New Stats 2020/21	142	47	22	21
Contacts for dog law compliance	New Stats 2020/21	361	149	154	91
Contacts for alcohol compliance	New Stats 2020/21	78	43	23	27

\* Includes Harford Pier and Harford Landing parking areas

Lifeguard Operating Indicators

Calendar Year	2019	2020	2021	2022	2023
Rescues	19	11	4	32	7
Medical aids	54	60	70	97	76
Contacts for beach fire compliance	0	10	3	33	40
Contacts for dog law compliance	942	2,002	1,530	1,592	1,252
Contacts for alcohol compliance	759	1,070	3,454	586	278



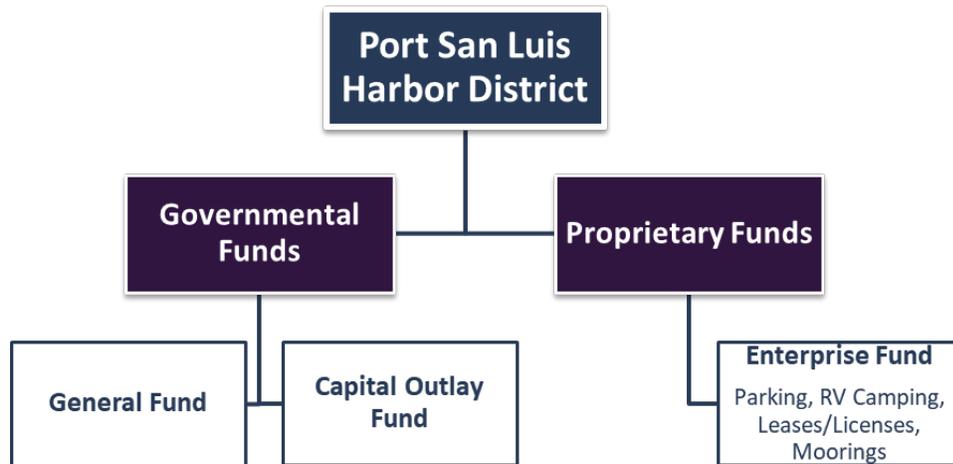


# Consolidated Budget





## Fund Structure



**General Fund** - The General Fund is the District's primary operating fund and budgets on a modified accrual basis. 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). The Capital Outlay Fund is budgeted on a modified accrual basis.

**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. The Enterprise Fund is budgeted using a combination of a modified accrual basis and full accrual basis.

Please see page 102 for a complete description of the District's basis of budgeting for each fund.

## Fund Activity by Department

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



## Consolidated Financial Schedule

Port San Luis Harbor District Budget Summary by Fund For the Fiscal Year Ending June 30, 2025				
	General Fund	Capital Outlay Fund	Enterprise Fund	Total Budget
<b>Revenue</b>				
Charges for Services	\$ -	\$ -	\$ 568,600	\$ 568,600
Mooring Fees	-	-	191,700	191,700
Lease and License	-	-	1,793,900	1,793,900
Diesel Sales	-	-	15,000	15,000
Property Taxes	4,459,565	-	-	4,459,565
Interest	101,534	-	98,466	200,000
Other Financing Sources	191,588	-	-	191,588
Other Non-Operating Revenue	-	-	1,000	1,000
Grant Funding	6,000	714,047	136,592	856,639
Fund Transfer	96,959	532,203	(629,162)	-
<b>Total Revenue</b>	<b>\$ 4,855,646</b>	<b>\$ 1,246,250</b>	<b>\$ 2,176,096</b>	<b>\$ 8,277,992</b>
<b>Expenditures by Category</b>				
Salaries, Wages, & Benefits	\$ 3,585,964	\$ -	\$ 1,293,281	\$ 4,879,245
Supplies	86,862	-	39,538	126,400
Operations & Maintenance	205,820	-	112,030	317,850
Utilities	459,476	-	236,684	696,160
General & Administrative	907,790	-	564,310	1,472,100
Major Maintenance	-	263,000	182,000	445,000
Capital Projects	-	983,250	418,750	1,402,000
<b>Total Expenditures by Category</b>	<b>\$ 5,245,912</b>	<b>\$ 1,246,250</b>	<b>\$ 2,846,593</b>	<b>\$ 9,338,755</b>
<b>Revenue less Expenditures</b>	<b>\$ (390,266)</b>	<b>\$ 0</b>	<b>\$ (670,497)</b>	<b>\$ (1,060,763)</b>
Specified Reserve Usage	145,098	-	103,190	248,288
Specified Reserve Funding	-	-	-	-
<b>Increase/(Decrease) in Operating Reserves</b>	<b>\$ (245,168)</b>	<b>\$ 0</b>	<b>\$ (567,307)</b>	<b>\$ (812,475)</b>
<b>Estimated Beginning Fund Balance as of July 1, 2024</b>	<b>\$ 390,266</b>	<b>\$ -</b>	<b>\$ 4,004,076</b>	<b>\$ 4,394,342</b>
<b>Estimated Ending Fund Balance as of June 30, 2025</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ 3,333,579</b>	<b>\$ 3,333,579</b>

Percentage Change in Fund Balance	-100.0%	0.0%	-16.7%	-24.1%
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## Changes in Fund Balance

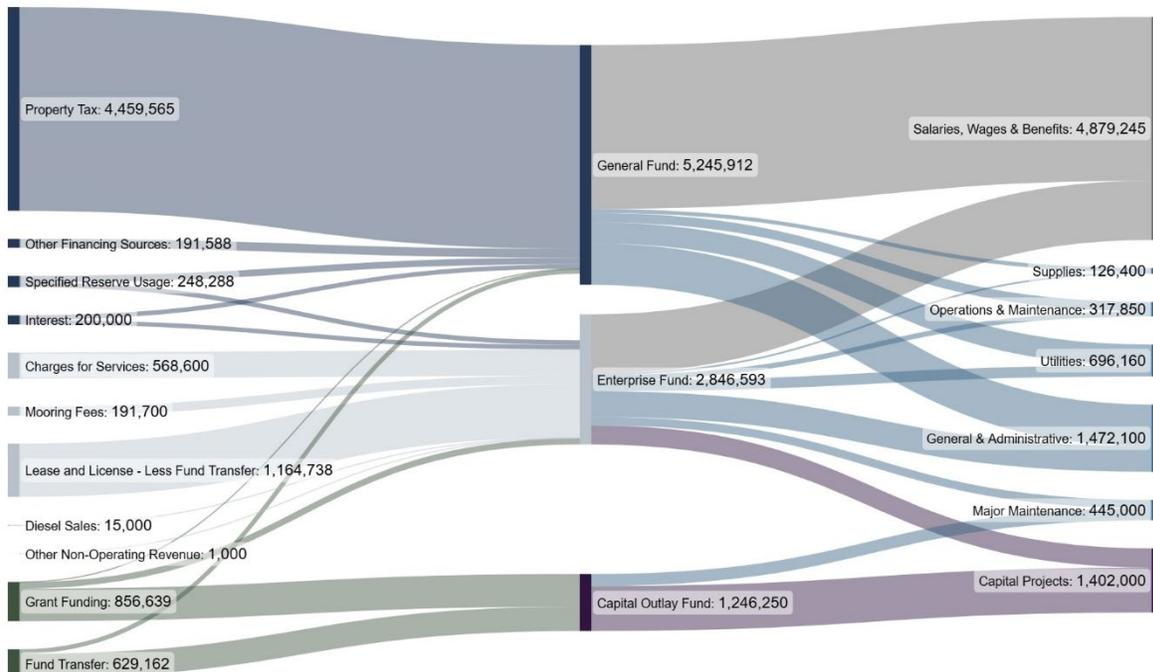
The combined General Fund and Enterprise Fund is budgeted to decrease by \$1,060,763 or 24.1%, as described in the following paragraphs.

The Fund Balance for the General Fund is expected to decrease by \$390,266, or 100%, in 2024/25. 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 \$4,459,565 in 2024/25, which is a 60.40% increase. During the same period, salaries and benefits have increased from \$1,795,500 in 2009/10 versus budgeted salaries and wages of \$3,585,964 in 2024/25, which is a 99.72% increase over the last fifteen years. These trends, coupled with increased maintenance costs on aging infrastructure, are leading to the spending down of the Fund Balance in the General Fund.

The Fund Balance for the Enterprise Fund is expected to decrease by \$670,497, or 16.7% in 2024/25. Enterprise Fund operating revenues in 2009/10 were \$1,327,900 versus \$2,569,200 expected in 2024/25, a 93.48% increase. During the same period, salaries and benefits have increased from \$754,500 in 2009/10 versus expected salaries and benefits of \$1,293,281 in 2024/25, a 71.4% increase.

A cash transfer from the Enterprise Fund to the General Fund of \$629,162 will be required in 2024/25 to sustain general fund operations. We do not anticipate needing a cash transfer in 2023/24.

## Fund Balance Flow Chart\*



Made at SankeyMATIC.com

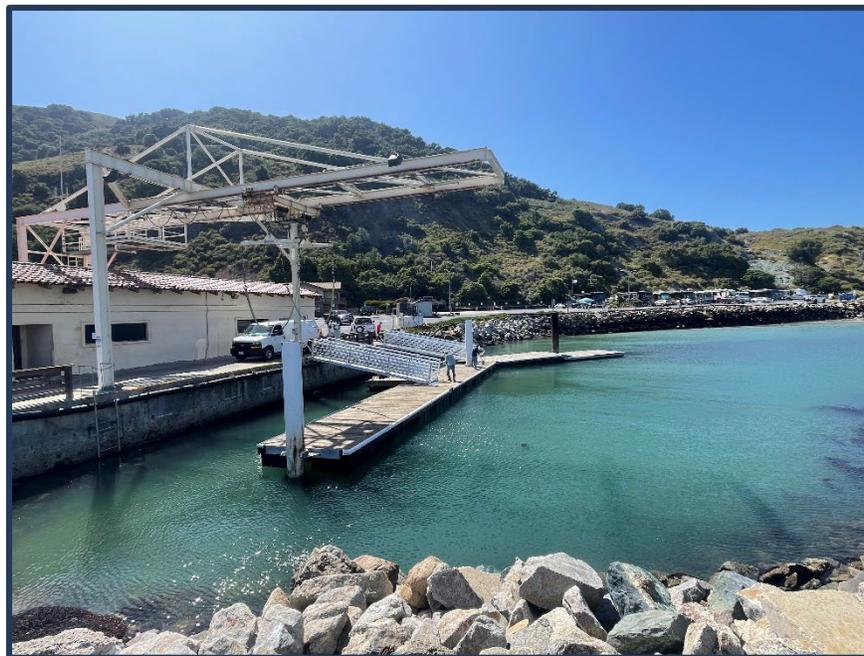
\*Graph is a Sankey diagram that shows the flow of expenses by revenue source for each fund. It does not reflect Increase/Decrease in Operating Reserves.





## Three-Year Consolidated Financial Schedule

	General Fund			Capital Outlay Fund			Enterprise Fund			Consolidated		
	2022/23 Actual	2023/24 Projected	2024/25 Budget									
<b>Revenue</b>												
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 494,785	\$ 551,500	\$ 568,600	\$ 494,785	\$ 551,500	\$ 568,600
Mooring Fees	-	-	-	-	-	-	176,378	200,200	191,700	176,378	200,200	191,700
Lease and License	-	-	-	-	-	-	1,958,635	1,939,000	1,793,900	1,958,635	1,939,000	1,793,900
Diesel Sales	-	-	-	-	-	-	16,820	20,000	15,000	16,820	20,000	15,000
Property Taxes	4,378,481	4,318,508	4,459,565	-	-	-	-	-	-	4,378,481	4,318,508	4,459,565
Interest	46,564	121,841	101,534	-	-	-	119,394	118,159	98,466	165,958	240,000	200,000
Other Financing Sources	191,588	191,588	191,588	333,250	-	-	-	-	-	524,838	191,588	191,588
Other Non-Operating Revenue	-	(25,000)	-	-	-	-	(2,195)	18,000	1,000	(2,195)	(7,000)	1,000
Grant Funding	29,075	15,600	6,000	1,584,193	470,000	714,047	305,000	30,000	136,592	1,918,268	515,600	856,639
Fund Transfer	(350,000)	(832,012)	96,959	350,000	832,012	532,203	-	-	(629,162)	-	-	-
<b>Total Revenue</b>	<b>\$ 4,295,708</b>	<b>\$ 3,790,525</b>	<b>\$ 4,855,646</b>	<b>\$ 2,267,443</b>	<b>\$ 1,302,012</b>	<b>\$ 1,246,250</b>	<b>\$ 3,068,817</b>	<b>\$ 2,876,859</b>	<b>\$ 2,176,096</b>	<b>\$ 9,631,968</b>	<b>\$ 7,969,396</b>	<b>\$ 8,277,992</b>
<b>Expenditures by Category</b>												
Salaries, Wages, & Benefits	\$ 3,634,828	\$ 3,158,997	\$ 3,585,964	\$ -	\$ -	\$ -	\$ 593,955	\$ 1,132,103	\$ 1,293,281	\$ 4,228,783	\$ 4,291,100	\$ 4,879,245
Supplies	161,400	205,575	86,862	-	-	-	78,765	117,925	39,538	240,165	323,500	126,400
Operations & Maintenance	200,162	211,022	205,820	-	-	-	103,660	125,078	112,030	303,822	336,100	317,850
Utilities	448,569	451,195	459,476	-	-	-	232,140	229,785	236,684	680,709	680,980	696,160
General & Administrative	574,508	644,562	907,790	-	-	-	413,813	422,114	564,310	988,321	1,066,676	1,472,100
Major Maintenance	-	-	-	239,324	336,683	263,000	140,229	168,983	182,000	379,553	505,666	445,000
Capital Projects	-	-	-	1,945,273	965,329	983,250	1,139,356	245,691	418,750	3,084,629	1,211,020	1,402,000
<b>Total Expenditures by Category</b>	<b>\$ 5,019,467</b>	<b>\$ 4,671,350</b>	<b>\$ 5,245,912</b>	<b>\$ 2,184,597</b>	<b>\$ 1,302,012</b>	<b>\$ 1,246,250</b>	<b>\$ 2,701,919</b>	<b>\$ 2,441,680</b>	<b>\$ 2,846,593</b>	<b>\$ 9,905,982</b>	<b>\$ 8,415,042</b>	<b>\$ 9,338,755</b>
<b>Revenue less Expenditures</b>	<b>\$ (723,759)</b>	<b>\$ (880,825)</b>	<b>\$ (390,266)</b>	<b>\$ 82,846</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 366,899</b>	<b>\$ 435,179</b>	<b>\$ (670,497)</b>	<b>\$ (274,014)</b>	<b>\$ (445,646)</b>	<b>\$ (1,060,763)</b>
Specified Reserve Usage	34,712	456,699	145,098	-	-	-	23,187	96,870	103,190	57,899	553,569	248,288
Specified Reserve Funding	-	-	-	-	-	-	(44,095)	-	-	(44,095)	-	-
<b>Funding/(Funded by) Operating Reserve</b>	<b>\$ (689,047)</b>	<b>\$ (424,126)</b>	<b>\$ (245,168)</b>	<b>\$ 82,846</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 345,991</b>	<b>\$ 532,049</b>	<b>\$ (567,307)</b>	<b>\$ (260,210)</b>	<b>\$ 107,923</b>	<b>\$ (812,475)</b>





## District Revenue

The District generates a majority of its revenue through property taxes. For the 2024/25 fiscal year, property taxes are budgeted to bring in \$4,459,565. This amount is based on estimates received from the County of San Luis Obispo and includes a projected 3.27% increase in base property taxes.

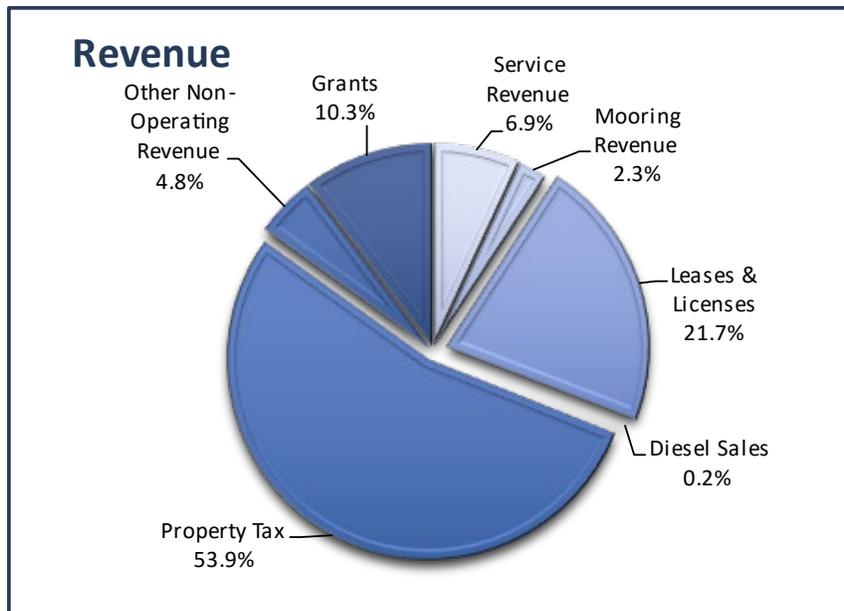
Lease, license, and RV camping revenue are the second largest revenue source. This revenue is budgeted to be \$1,793,900 in 2024/25, a decrease of 7.5% from 2023/24 projections. This amount is calculated based on current lease agreements and trends. On July 1, 2024, fees will be increased by CPI for RV camping, moorings, equipment, storage, license fees, and permits. These factors, along with 2023/24 actuals, were used for conservative budgeting of revenues. Continued development of Flying Flags Avila Beach at Port San Luis in 2024/25 provides substantial camping revenue. Approval by the Coastal Commission to operate two additional District camp locations lapse in November 2024. District staff is seeking an extension to continue operating those campsites.

Service revenue, including parking, citations, and administrative revenues, is budgeted to be \$568,600, an increase of 3.1% from 2023/24 fiscal year projections. The District has budgeted to receive \$191,700 in Mooring revenue in 2024/25. This amount is a decrease of 4.2% from 2023/24 projections.

Port San Luis has its own diesel facility and offers fuel to boaters. This service is budgeted to bring in \$15,000 in net income for the 2024/25 fiscal year. This is a decrease from \$20,000 projected in 2023/24 or -25.0%. The District continues to experience high fuel costs, therefore, decreasing the net income from the facility.

Grant revenue is budgeted to bring in \$850,639 in 2024/25. These funds are to be used towards abandoned vessel removal, Avila Beach stairs restoration, Harford Pier redevelopment, solar/charging design, underground storage tank replacement, 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.

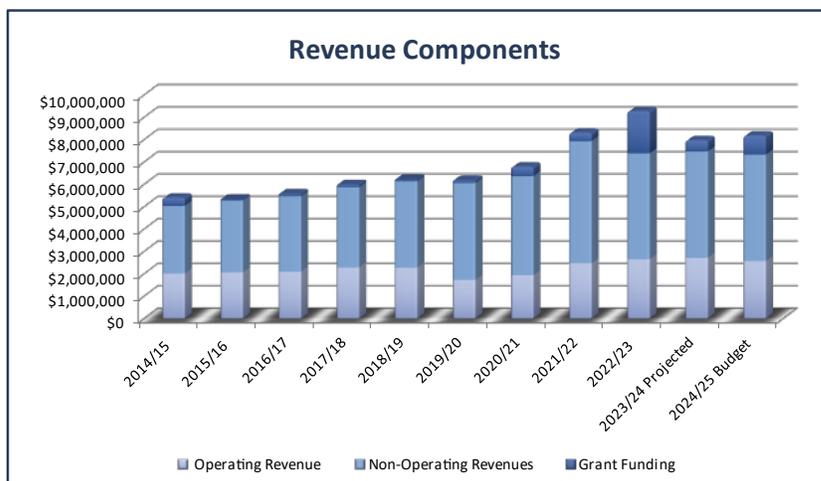
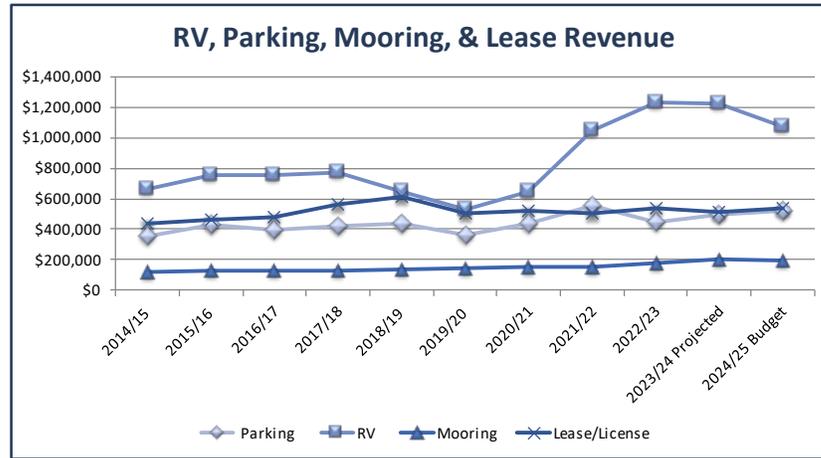
The chart below shows each of the major revenue sources in relation to the total revenue generated by the District for the fiscal year.





## Recent Revenue Trends

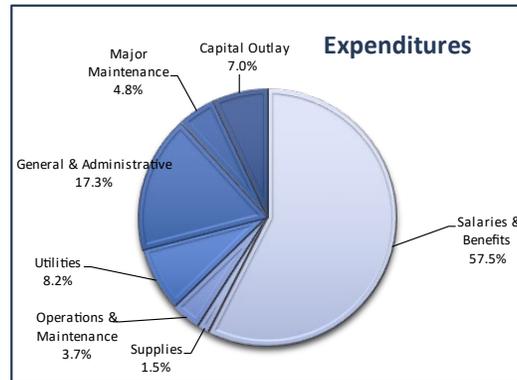
The charts below detail the latest trends in a few of the District's revenue sources.





## District Expenditures

Expenditures for the 2024/25 budget are budgeted to be \$9,338,755. The following chart shows the percentage of funds spent on each major category of expenditures.



Salaries/Wages and Benefits are budgeted to be \$4,879,245, a 13.7% increase from 2023/24 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 \$126,400. This is a 60.9% decrease compared to the 2023/24 projections. The 2023/24 budget included a large amount projected for supplies related to cleaning and repairs from the storms in 2023 and early 2024, which the District does not anticipate incurring in 2024/25. 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 \$317,850, a 5.4% decrease from 2023/24 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 \$696,160, a 2.2% increase from 2023/24 projections. Sewage treatment and water expenses continue to be a significant portion of the budget. 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 \$1,472,100, a 38.0% increase over 2023/24 projections. Prior year specified reserves of \$45,000 is budgeted to be used for Board elections. Included in the 2024/25 budget is \$34,000 for travel/meals/lodging, \$137,000 for Board elections, and additional amounts for legal fees, Treasurer fees, tax collection fees, merchant fees, and other line items.

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 \$445,000 and Capital Project Outlay expenditures \$1,402,000. In 2024/25, \$72,988 of specified reserves is budgeted for Major Maintenance, and \$130,300 of specified reserves is budgeted for Capital Projects. A total of \$850,639 in grant funding is budgeted this 2024/25 fiscal year.

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



## Debt

As of June 30, 2023, the District's current debt obligation is \$1,493,822 excluding PERS and OPEB obligations identified on pages 11-12, Legislative Factors. \$310,646 is an obligation of the General Fund while \$1,183,176 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 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.

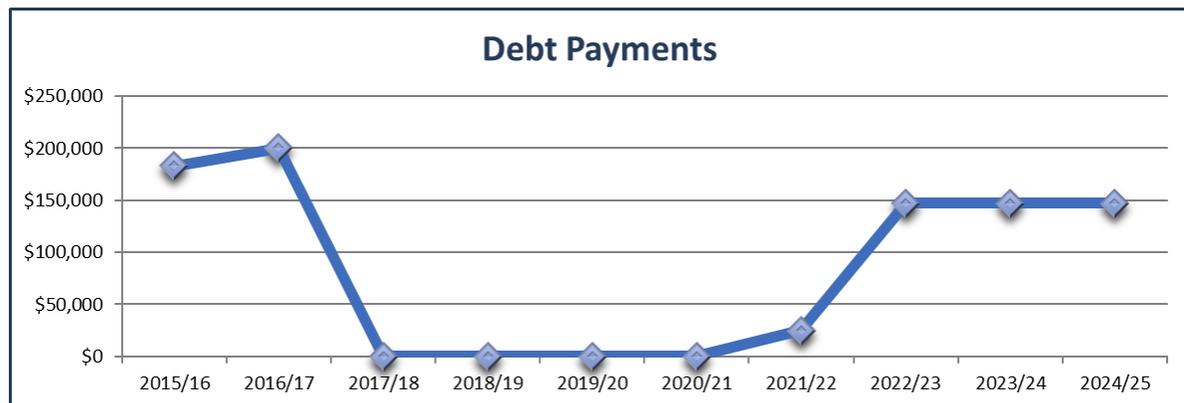
California Harbors and Navigation Code Section 6077 prescribes that the bonded indebtedness of the District not exceed 15% of the assessed value of property within the District. As of 6/30/23, the District's debt limit is \$4,671,661,200.

Scheduled debt service payments are as follows:

Future Debt Service Payments			
Fiscal Year Ending	General Fund	Enterprise Fund	Total Payments
6/30/2025	32,979	113,958	146,937
6/30/2026	32,979	113,957	146,936
6/30/2027	32,980	113,957	146,937
6/30/2028	18,009	79,027	97,036
6/30/2029	18,009	79,027	97,036
6/30/2030	18,009	79,027	97,036
6/30/2031	18,009	79,027	97,036
6/30/2032	18,009	79,027	97,036
6/30/2033	18,009	79,027	97,036
2034-2038	90,045	308,759	398,804
2039-2042	72,036	216,108	288,144

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 2024/25 fiscal year.





## Consolidated Budget Summary

	Last Year 2022/23		Current Year 2023/24		2024/25		% Change from 2023/24 Projections
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget	
<b>REVENUE</b>							
Service Revenue <i>(Avila Parking, Location Fees, Citations)</i>	\$ 610,600	\$ 494,785	\$ 600,600	\$ 551,500	\$ 568,600	\$ 568,600	3.1%
Mooring Revenue <i>(Moorage Fees, Equipment Sales, Skiff Space) (Exclusive of Labor and O&amp;M)</i>	179,800	176,378	185,000	200,200	191,700	191,700	-4.2%
Leases & Licenses <i>(Leases, Licenses, RVs, Utility Reimbursement)</i>	1,751,000	1,958,635	1,820,100	1,939,000	1,793,900	1,793,900	-7.5%
Diesel Sales <i>(Exclusive of Labor, O&amp;M, and Permits)</i>	25,000	16,820	25,000	20,000	15,000	15,000	-25.0%
<b>Total Operating Revenue</b>	<b>2,566,400</b>	<b>2,646,618</b>	<b>2,630,700</b>	<b>2,710,700</b>	<b>2,569,200</b>	<b>2,569,200</b>	<b>-5.2%</b>
Non-Operating Revenue/(Expenditure) <i>(Property Tax, Interest, Grant Income not related to Capital Projects/ Major Maintenance)</i>	4,356,658	4,737,118	4,575,972	4,758,696	4,858,153	4,858,153	2.1%
<b>REVENUE</b>	<b>\$ 6,923,058</b>	<b>\$ 7,383,736</b>	<b>\$ 7,206,672</b>	<b>\$ 7,469,396</b>	<b>\$ 7,427,353</b>	<b>\$ 7,427,353</b>	<b>-0.6%</b>

	Last Year 2022/23		Current Year 2023/24		2024/25		% Change from 2023/24 Projections
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget	
<b>EXPENDITURES</b>							
Salaries/Wages/Benefits <i>Budget Contingency</i>	\$ 4,234,934	\$ 4,228,783	\$ 4,564,480	\$ 4,291,100	\$ 4,892,845 26,000	\$ 4,853,245 26,000	13.7%
Supplies <i>Budget Contingency Less: Prior year reserve use</i>	241,700	240,165	327,350	323,500	100,400 26,000 -	100,400 26,000 -	-60.9%
Operations & Maintenance <i>Budget Contingency</i>	305,000	303,822	323,350	336,100	291,850 26,000	291,850 26,000	-5.4%
Utilities <i>Budget Contingency</i>	702,600	680,709	675,750	680,980	670,160 26,000	670,160 26,000	2.2%
General & Administrative (includes \$26,000 G&A contingency) <i>Budget Contingency Fund Less: Prior year reserve use</i>	1,141,900	988,321	1,028,000	1,066,676	1,323,600 148,500 (45,000)	1,323,600 148,500 (45,000)	38.0%
<b>OPERATING EXPENDITURES</b>	<b>\$ 6,728,634</b>	<b>\$ 6,441,800</b>	<b>\$ 7,023,030</b>	<b>\$ 6,658,356</b>	<b>\$ 7,486,355</b>	<b>\$ 7,446,755</b>	<b>11.8%</b>

<b>NET INCOME/(LOSS) BEFORE MAJOR MAINTENANCE &amp; CAPITAL PROJECTS</b>	<b>\$ 194,424</b>	<b>\$ 941,936</b>	<b>\$ 183,642</b>	<b>\$ 811,040</b>	<b>\$ (59,002)</b>	<b>\$ (19,402)</b>	<b>-102.4%</b>
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Major Maintenance Expense	593,500	379,553	822,810	505,666	570,000	445,000	-12.0%
Less: Grants	(50,000)	(42,513)	(175,000)	(45,000)	(40,000)	(40,000)	-11.1%
<i>Prior year reserve use</i>	(94,000)	(48,028)	(207,400)	(87,948)	(72,988)	(72,988)	-17.0%
Capital Project Outlay	3,692,561	3,084,629	1,953,352	1,211,020	1,402,000	1,402,000	15.8%
Less: Grants	(1,994,100)	(1,846,632)	(968,639)	(455,000)	(810,639)	(810,639)	78.2%
<i>Prior year reserve use</i>	(300,000)	(9,871)	(555,921)	(425,621)	(130,300)	(130,300)	-69.4%
<b>MAJOR MAINTENANCE AND CAPITAL PROJECTS</b>	<b>\$ 1,847,961</b>	<b>\$ 1,517,138</b>	<b>\$ 869,202</b>	<b>\$ 703,117</b>	<b>\$ 918,073</b>	<b>\$ 793,073</b>	<b>12.8%</b>

Net change in Operating Reserves before Reserve Set Aside	\$ (1,653,537)	\$ (575,202)	\$ (685,560)	\$ 107,923	\$ (977,075)	\$ (812,475)	-852.8%
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Reserve Set Aside	\$ -	\$ (44,095)	\$ -	\$ -	\$ -	\$ -	0.0%
Budget Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Increase/(Decrease) in Operating Reserves</b>	<b>\$ (1,653,537)</b>	<b>\$ (619,297)</b>	<b>\$ (685,560)</b>	<b>\$ 107,923</b>	<b>\$ (977,075)</b>	<b>\$ (812,475)</b>	<b>-852.8%</b>



## Consolidated Budget Detail

	Last Year 2022/23		Current Year 2023/24		2024/25	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Service Revenue</b>						
Administration	\$ 10,000	\$ 11,712	\$ 10,000	\$ 8,000	\$ 8,000	\$ 8,000
Branded Merchandise	2,000	1,275	2,000	1,600	2,000	2,000
Branded Merchandise COGS	(1,400)	(1,241)	(1,400)	(1,100)	(1,400)	(1,400)
Citations	30,000	22,968	30,000	25,000	30,000	30,000
Facilities Labor & Equipment	5,000	6,103	5,000	12,000	5,000	5,000
Avila Parking	510,000	403,714	500,000	450,000	475,000	475,000
Harford Landing/ Harford Pier Parking	50,000	45,006	50,000	45,000	45,000	45,000
Harbor Patrol & Lifeguards	5,000	5,248	5,000	11,000	5,000	5,000
Budget Transfer	-	-	-	-	-	-
<b>Total Service Revenue</b>	<b>\$ 610,600</b>	<b>\$ 494,785</b>	<b>\$ 600,600</b>	<b>\$ 551,500</b>	<b>\$ 568,600</b>	<b>\$ 568,600</b>

	Last Year 2022/23		Current Year 2023/24		2024/25	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Mooring Revenue</b>						
Anchorage Fees	\$ 1,400	\$ 748	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Work Dock Rental Fee	1,400	103	1,500	200	200	200
Live-Aboard Fee	-	3,120	2,000	3,500	3,000	3,000
Equipment Rental- Moorings	29,000	26,390	31,000	31,000	32,000	32,000
Mooring Operations	135,000	131,831	140,000	140,000	142,000	142,000
Fisherman's Discount	(10,000)	(14,450)	(14,000)	(16,000)	(15,000)	(15,000)
Mooring Equipment Sales	54,000	59,449	54,000	87,000	65,000	65,000
Mooring Equipment COGS	(31,000)	(30,813)	(31,000)	(47,000)	(37,000)	(37,000)
<b>Total Mooring Revenue</b>	<b>\$ 179,800</b>	<b>\$ 176,378</b>	<b>\$ 185,000</b>	<b>\$ 200,200</b>	<b>\$ 191,700</b>	<b>\$ 191,700</b>



## Consolidated Budget Detail (continued)

	Last Year 2022/23		Current Year 2023/24		2024/25	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Lease &amp; License Revenue</b>						
Commissions- Laundry	\$ 4,200	\$ 1,066	\$ 2,500	\$ 1,700	\$ 2,000	2,000
Coastal Gateway Room Rental	3,200	1,820	3,000	3,200	3,000	3,000
Coin Showers	22,000	10,873	20,000	14,000	14,000	14,000
Harford Land Area- Leases	222,000	211,473	194,000	197,000	208,000	208,000
Piers-Leases	260,000	269,020	258,000	258,000	265,000	265,000
Piers- Licenses	27,000	31,868	29,000	29,000	32,000	32,000
Beaches-Leases	11,000	10,424	10,000	14,000	13,000	13,000
Beaches- Licenses	14,000	14,179	14,000	17,000	16,000	16,000
Boat & Gear Storage	36,000	40,788	37,000	53,000	44,000	44,000
Boat Washdown	2,600	2,389	2,600	2,400	2,400	2,400
Coin Hoist- Harford Pier	4,500	4,651	4,500	4,000	4,000	4,000
Flying Flags RV Resort	400,000	479,820	440,000	500,000	570,000	570,000
RVs- District	653,000	746,802	685,000	725,000	500,000	500,000
Utilities Reimbursement	90,000	133,190	120,000	120,000	120,000	120,000
Miscellaneous Operating Income	1,500	272	500	700	500	500
<b>Total Lease &amp; License Revenue</b>	<b>\$ 1,751,000</b>	<b>\$ 1,958,635</b>	<b>\$ 1,820,100</b>	<b>\$ 1,939,000</b>	<b>\$ 1,793,900</b>	<b>\$ 1,793,900</b>

	Last Year 2022/23		Current Year 2023/24		2024/25	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Diesel Sales Revenue</b>						
Diesel Sales	\$ 150,000	\$ 170,636	\$ 150,000	\$ 160,000	\$ 150,000	\$ 150,000
Diesel Cost of Goods Sold	(125,000)	(153,816)	(125,000)	(140,000)	(135,000)	(135,000)
<b>Total Diesel Sales Revenue</b>	<b>\$ 25,000</b>	<b>16,820</b>	<b>25,000</b>	<b>\$ 20,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>

	Last Year 2022/23		Current Year 2023/24		2024/25	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Non-Operating Revenue</b>						
Interest Income	\$ 30,000	\$ 165,958	\$ 60,000	\$ 240,000	\$ 200,000	\$ 200,000
Interest Income - Lease	-	-	-	-	-	-
Finance Charge Income	1,000	130	1,000	2,000	1,000	1,000
Grant Income	5,000	29,075	4,750	15,600	6,000	6,000
Bad Debt Recovery	-	-	-	-	-	-
Tax Proceeds	4,129,070	4,378,481	4,318,634	4,318,508	4,459,565	4,459,565
Gain/(Loss) on Disposal of Assets	-	-	-	-	-	-
Misc. Non-Operating Income	-	12,159	-	16,000	-	-
Unrealized Gain/(Loss) on Investments	-	(37,948)	-	-	-	-
Interest Expense	-	-	-	-	-	-
Other Financing Sources	191,588	191,588	191,588	191,588	191,588	191,588
Misc. Non-Operating Expenses	-	(2,325)	-	(25,000)	-	-
Budget Transfer	-	-	-	-	-	-
<b>Total Non-Operating Revenue</b>	<b>\$ 4,356,658</b>	<b>\$ 4,737,118</b>	<b>\$ 4,575,972</b>	<b>\$ 4,758,696</b>	<b>\$ 4,858,153</b>	<b>\$ 4,858,153</b>

• Grant Income not related to Major Maintenance or Capital Projects



## Consolidated Budget Detail (continued)

	Last Year 2022/23		Current Year 2023/24		2024/25	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Salaries/Wages/Benefits</b>						
Wages - Commissioners	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000
Wages - Employees	2,558,934	2,588,606	2,679,500	2,600,000	2,841,500	2,805,200
Health Insurance	389,400	419,073	488,300	414,000	514,600	514,600
OPEB Expense	-	-	-	-	-	-
Workers Compensation	154,900	113,922	142,900	120,000	160,800	160,400
Payroll Taxes	196,900	197,009	210,400	205,000	223,100	220,200
Pension Costs	570,000	672,615	673,000	680,000	805,705	805,705
Pension 115 Trust Fund	-	-	60,000	-	60,000	60,000
Deferred Compensation-Employer	-	-	-	3,400	4,800	4,800
Recruitment	3,500	8,178	6,500	5,000	7,500	7,500
Misc. Employee Benefits	8,300	5,482	9,130	8,000	8,340	8,340
Unemployment Self Insurance	9,000	381	3,500	4,000	1,000	1,000
NC Unemployment Insurance	-	-	-	400	1,500	1,500
Contract Labor	15,000	-	-	300	2,000	2,000
Contract Security	185,000	169,842	195,000	195,000	205,000	205,000
Compensated Absence	13,000	1,219	13,000	3,000	3,000	3,000
Other Post Employment Benefits	20,000	16,456	22,000	17,000	18,000	18,000
Salaries, Wages, & Benefits						
Contingency	75,000	-	25,250	-	26,000	26,000
Budget Transfer	-	-	-	-	-	-
<b>Total Salaries/Wages/Benefits</b>	<b>\$ 4,234,934</b>	<b>\$ 4,228,783</b>	<b>\$ 4,564,480</b>	<b>\$ 4,291,100</b>	<b>\$ 4,918,845</b>	<b>\$ 4,879,245</b>

	Last Year 2022/23		Current Year 2023/24		2024/25	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Supplies</b>						
Office	\$ 25,500	\$ 23,571	\$ 26,500	\$ 26,500	\$ 21,200	\$ 21,200
Emergency Supplies	116,000	124,997	191,000	191,000	8,800	8,800
Shop	11,000	9,807	11,000	14,000	9,200	9,200
RV Camping	-	-	-	-	-	-
Sanitation	35,000	37,769	40,000	35,000	32,000	32,000
Harbor Patrol/Lifeguards	13,000	12,002	10,000	18,000	9,200	9,200
Mooring	4,500	11,552	6,000	20,000	4,800	4,800
Dredge	1,000	-	1,000	1,000	800	800
Clothing/Equipment	17,400	20,467	16,600	18,000	14,400	14,400
Supply Contingency	18,300	-	25,250	-	26,000	26,000
Budget Transfer	-	-	-	-	-	-
Less: Prior year reserve use	-	-	(40,000)	(40,000)	-	-
<b>Total Supplies</b>	<b>\$ 241,700</b>	<b>\$ 240,165</b>	<b>\$ 327,350</b>	<b>\$ 323,500</b>	<b>\$ 126,400</b>	<b>\$ 126,400</b>



## Consolidated Budget Detail (continued)

	Last Year 2022/23		Current Year 2023/24		2024/25	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Operations &amp; Maintenance</b>						
Building/Facility	\$ 25,000	\$ 35,963	\$ 28,000	\$ 25,000	\$ 28,500	\$ 28,500
Vandalism	1,000	-	1,000	500	1,000	1,000
Office machines			-	1,000	1,000	1,000
Office machine Leases	9,600	3,495	8,000	5,500	5,500	5,500
Dredge	18,000	18,891	18,000	25,000	18,000	18,000
Electronic Equipment ( Non-Computer)	8,000	9,997	7,500	8,000	5,000	5,000
Vehicles & Equipment	17,500	37,598	18,000	19,700	19,500	19,500
Crane	-	-	-	2,000	-	-
Coastal Gateway Costs	3,000	1,014	2,000	6,500	2,500	2,500
Patrol Boats	20,000	16,214	20,000	20,000	20,000	20,000
LCM	1,500	84	1,500	500	1,500	1,500
Boatyard Maintenance	1,000	-	1,000	600	1,000	1,000
Camp Host	1,000	79	1,000	1,200	1,000	1,000
Water Taxi Host	5,000	10,493	5,000	4,500	5,000	5,000
Signs	5,000	1,661	5,000	4,500	5,000	5,000
Road/Revetment	8,000	4,414	8,000	13,000	8,000	8,000
General Maintenance	17,000	20,067	15,000	20,000	15,000	15,000
Sport Launch	1,000	-	5,000	4,000	5,000	5,000
Beaches	10,000	9,148	10,000	8,000	10,000	10,000
Public Hoist	2,000	1,374	2,000	3,750	2,000	2,000
Tools	6,000	7,387	6,000	4,000	6,000	6,000
Fuel	65,000	69,369	73,000	67,000	67,000	67,000
Piers	18,000	24,335	18,000	28,000	18,000	18,000
Diesel Facility	7,000	8,442	9,500	25,000	9,500	9,500
Ice Facility	3,000	-	3,000	2,500	3,000	3,000
Lighthouse	7,500	4,324	7,500	3,100	7,500	7,500
Water & Sewer System	10,000	10,108	10,000	24,000	12,000	12,000
Storm Water	4,500	3,505	3,000	4,000	3,000	3,000
Fire Protection	4,000	3,476	4,000	2,500	3,250	3,250
Dock & Landing	6,100	2,384	6,100	2,000	6,100	6,100
Tenant Expense	2,000	-	2,000	750	2,000	2,000
Operations & Maintenance						
Contingency	18,300	-	25,250	-	26,000	26,000
Budget Transfer	-	-	-	-	-	-
<b>Total Operations &amp; Maintenance</b>	<b>\$ 305,000</b>	<b>\$ 303,822</b>	<b>\$ 323,350</b>	<b>\$ 336,100</b>	<b>\$ 317,850</b>	<b>\$ 317,850</b>



## Consolidated Budget Detail (continued)

	Last Year 2022/23		Current Year 2023/24		2024/2025	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Utilities</b>						
Electricity	\$ 64,600	\$ 70,420	\$ 73,700	\$ 87,000	\$ 88,400	\$ 88,400
Telephone/Communications	28,000	53,151	60,100	33,500	33,800	33,800
Gas	2,700	2,047	2,100	2,500	2,900	2,900
Sewer	220,000	196,325	150,000	160,000	160,000	160,000
Trash	55,000	58,863	64,200	62,000	68,600	68,600
Haz Mat Disposal	5,000	4,263	5,000	5,300	5,000	5,000
Water - Lopez	266,000	266,979	268,000	291,680	275,860	275,860
Water/Sewer - Avila	43,000	28,661	27,400	39,000	35,600	35,600
Utility Contingency	18,300	-	25,250	-	26,000	26,000
Budget Transfer	-	-	-	-	-	-
<b>Total Utilities</b>	<b>\$ 702,600</b>	<b>\$ 680,709</b>	<b>\$ 675,750</b>	<b>\$ 680,980</b>	<b>\$ 696,160</b>	<b>\$ 696,160</b>

	Last Year 2022/23		Current Year 2023/24		2024/2025	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>General &amp; Administrative</b>						
Advertising & Promotion	\$ 2,700	\$ 575	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000
Travel, Meals, Lodging	30,000	26,761	32,000	32,000	34,000	34,000
Education/Training	15,000	16,575	15,000	16,000	17,000	17,000
Dues & Subscriptions	66,500	50,377	52,000	60,000	52,550	52,550
Legal Advertising	2,200	1,020	2,200	1,200	2,000	2,000
Cash (Over) / Short	-	(210)	-	(130)	-	-
Bank Charges/Merchant Fees	55,000	61,308	62,000	62,000	60,000	60,000
Bad Debts/Returned Checks	3,000	61,050	3,000	3,000	3,000	3,000
Consultants	43,500	15,231	35,500	30,000	41,000	41,000
Legislative Advocacy	9,200	8,400	9,000	8,400	8,400	8,400
Computers & Related Equipment	18,500	27,566	18,500	19,500	8,500	8,500
Computer Software	-	-	-	-	37,150	37,150
Technical Support	-	-	-	-	50,000	50,000
Digital Document Conversion	-	-	-	-	500	500
Parking Enforcement	14,000	30,447	24,000	26,000	26,000	26,000
Legal Fees	100,000	75,394	100,000	120,000	110,000	110,000
Audits	13,000	12,000	12,000	12,405	16,210	16,210
Tax Collection Fees	60,000	58,780	60,000	61,500	64,000	64,000
Treasurer Fees	70,000	79,332	55,000	55,000	55,000	55,000
Permits	21,200	2,688	21,200	6,000	16,100	16,100
Elections	150,000	427	-	-	137,000	137,000
Property Insurance	335,000	352,471	382,800	434,501	434,390	434,390
Cities Redevelopment	65,000	64,025	68,250	72,100	75,000	75,000
Bonds	800	680	800	800	800	800
LAFCO Fees	21,000	16,424	20,000	17,400	20,000	20,000
Coastal Conservancy	25,000	25,000	25,000	25,000	25,000	25,000
Board Discretionary Fund	2,500	2,000	2,500	2,500	2,500	2,500
Harbor Director Discretionary Fund	500	-	500	500	500	500
General & Administrative Contingency	18,300	-	25,250	-	26,000	26,000
Budget Contingency Fund	102,500	-	144,100	-	148,500	148,500
Less: Prior year reserve use	-	-	-	-	(45,000)	(45,000)
<b>Total General &amp; Administrative</b>	<b>\$ 1,244,400</b>	<b>\$ 988,321</b>	<b>\$ 1,172,100</b>	<b>\$ 1,066,676</b>	<b>\$ 1,427,100</b>	<b>\$ 1,427,100</b>



## Consolidated Budget Detail (continued)

	Last Year 2022/23		Current Year 2023/24		2024/2025	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Major Maintenance</b>						
Abandoned Vessel Removal	\$ 20,000	\$ 11,700	\$ 25,000	\$ 25,000	\$ (G) 25,000	25,000
Avila Beach Stairs Restoration	-	-	60,000	20,000	(G) 15,000	15,000
Coastal Gateway Furniture Replacement	22,000	21,331	-	-	-	-
District Buildings - Maintenance & Improvements	35,000	26,116	55,000	45,000	35,000	20,000
Document Conversion & Organization	5,000	-	5,000	1,000	-	-
Dredge Equipment Maintenance	41,500	28,192	25,000	25,000	-	-
Heavy Equipment Maintenance	25,000	18,989	25,000	25,000	25,000	25,000
Lighthouse Road Maintenance	30,000	28,831	-	-	-	-
Mobile Hoist Pre-Treatment Upgrade	-	-	60,000	-	-	-
Mooring Capital Cost (LCM)	32,000	13,316	40,000	10,548	40,000	40,000
Parking Lot Maintenance	35,000	30,815	110,000	108,118	130,000	20,000
Pier Lumber & Materials	200,000	161,584	140,000	120,000	120,000	120,000
Revetment Maintenance	90,000	22,190	77,810	75,000	75,000	75,000
Trailer Hoist Maintenance & Repairs	18,000	10,712	140,000	35,000	40,000	40,000
Wastewater Collection System Maintenance	10,000	5,777	10,000	10,000	10,000	10,000
Water and Wastewater Rate Study	-	-	-	-	25,000	25,000
Water Distribution System Maintenance	10,000	-	10,000	6,000	10,000	10,000
Water Tank	20,000	-	20,000	-	20,000	20,000
Work Dock Repower	-	-	20,000	-	-	-
Budget Transfer	-	-	-	-	-	-
<b>Total Major Maintenance</b>	<b>\$ 593,500</b>	<b>\$ 379,553</b>	<b>\$ 822,810</b>	<b>\$ 505,666</b>	<b>\$ 570,000</b>	<b>445,000</b>
Specified Reserve Use	\$ (94,000)	\$ (48,028)	\$ (207,400)	\$ (87,948)	\$ (72,988)	\$ (72,988)
Operating Reserve Use	(449,500)	(289,012)	(440,410)	(372,718)	(457,012)	(332,012)
Grant Funding	(50,000)	(42,513)	(175,000)	(45,000)	(40,000)	(40,000)
<b>Total Major Maintenance Funding</b>	<b>\$ (593,500)</b>	<b>\$ (379,553)</b>	<b>\$ (822,810)</b>	<b>\$ (505,666)</b>	<b>\$ (570,000)</b>	<b>(445,000)</b>

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



## Consolidated Budget Detail (continued)

	Last Year 2022/23		Current Year 2023/24		2024/2025	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Capital Project Outlay</b>						
Accounting Software Replacement	\$ -	\$ -	\$ 30,000	\$ -	\$ 120,000	\$ 120,000
Avila Pier Landing Rehabilitation	-	-	200,000	25,000	(G) 242,000	242,000
Avila Pier Rehabilitation	1,845,000	1,481,027	651,277	651,277	(G) 100,000	100,000
Boom Truck	276,013	268,842	50,000	49,901	50,000	50,000
Coastal Gateway HVAC	30,000	-	-	-	-	-
Dump Truck	-	-	-	-	-	-
Emergency Operations Center	22,000	21,727	-	-	-	-
Flying Flags Project Monitoring	25,000	1,670	25,000	10,000	25,000	25,000
Harbor Patrol Equipment Replacement	-	-	25,000	10,526	25,000	25,000
Harbor Terrace District Yard Improvements	-	-	37,580	37,580	-	-
Harford Pier Redevelopment	25,376	16,490	100,000	100,000	(G) 100,000	100,000
Lifeguard Equipment Upgrade	-	-	6,600	6,600	-	-
Master Plan - PSLHD	-	-	-	-	25,000	25,000
Outboard Motor Storage	7,500	-	-	-	-	-
Roll-Off Dumpsters	-	-	25,000	25,000	-	-
Security Cameras	18,600	18,507	5,229	5,229	-	-
Sediment Sampling-Dredge Permit	-	-	28,000	23,830	-	-
Sewer Treatment Plant	818,372	818,372	165,000	162,036	175,000	175,000
Skiff - Pier Crew	-	-	-	-	10,000	10,000
Solar/Charging Design	-	-	30,000	29,375	(G) 30,000	30,000
Trailer Boat Dock	487,000	322,091	-	-	-	-
Underground Storage Tank Replacement	6,000	4,500	500,000	-	(G) 500,000	500,000
Utility Task Vehicle (UTV)	51,000	50,737	-	-	-	-
Vehicle Replacement Program	80,700	80,666	74,666	74,666	-	-
<b>Total Capital Project Outlay</b>	<b>\$ 3,692,561</b>	<b>\$ 3,084,629</b>	<b>\$ 1,953,352</b>	<b>\$ 1,211,020</b>	<b>\$ 1,402,000</b>	<b>\$ 1,402,000</b>
Specified Reserve Use	\$ (300,000)	\$ (9,871)	\$ (555,921)	\$ (425,621)	\$ (130,300)	(130,300)
Operating Reserve Use	(1,398,461)	(1,228,126)	(428,792)	(330,399)	(461,061)	(461,061)
Grant Funding	(1,994,100)	(1,846,632)	(968,639)	(455,000)	(810,639)	(810,639)
<b>Total Capital Project Outlay Funding</b>	<b>\$ (3,692,561)</b>	<b>\$ (3,084,629)</b>	<b>\$ (1,953,352)</b>	<b>\$ (1,211,020)</b>	<b>\$ (1,402,000)</b>	<b>\$ (1,402,000)</b>

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



# Major Maintenance Projects





## Major Maintenance Projects

### Major Maintenance

Project Title	Type	Funding Source			
		Operating	Specified	Grant	Total
Abandoned Vessel Removal	Annual	\$ -	\$ -	\$ 25,000	\$ 25,000
Avila Beach Stairs Restoration	New	-	-	15,000	15,000
District Buildings - Maintenance & Improvements	Annual	20,000	-	-	20,000
Heavy Equipment Maintenance	Annual	25,000	-	-	25,000
Mooring Capital Costs (LCM)	Annual	-	40,000	-	40,000
Parking Lot Maintenance	Annual	20,000	-	-	20,000
Pier Lumber & Materials	Annual	120,000	-	-	120,000
Revetment Maintenance	Annual	75,000	-	-	75,000
Trailer Boat Hoist Maintenance & Repairs	Annual	27,012	12,988	-	40,000
Wastewater Collection System Maintenance	Annual	10,000	-	-	10,000
Water and Wastewater Rate Study	New	25,000	-	-	25,000
Water Distribution System Maintenance	Annual	10,000	-	-	10,000
Water Tank	Carry Over	-	20,000	-	20,000
	<b>Totals</b>	<b>\$ 332,012</b>	<b>\$ 72,988</b>	<b>\$ 40,000</b>	<b>\$ 445,000</b>



# Major Maintenance Projects

Abandoned Vessel Removal				
	Funding Source			
	Operating Revenue	Specified Reserves	Grant Revenue	Amount
	-	-	\$25,000	\$25,000
			Division of Boating and Waterways	
<b>Description:</b> Removal, storage, and disposal of abandoned vessels				
<b>Cost Consideration(s):</b> The District would be responsible for a 10% match that would be absorbed in the operating budget. This project could save costs in the future as vessels that are identified as falling into disrepair can be destroyed before they sink and cause environmental damage. The SAVE Grant is a grant that remains in effect through September 30, 2025. 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.				
Department(s)	Timeline	Relation to District Objective		
Business, Facilities, Harbor Patrol	FY 2024-25	<b>Objective #2:</b> Maintain and enhance a boater-friendly atmosphere at PSL for both commercial and recreational boaters.		

Avila Beach Stairs Restoration				
	Funding Source			
	Operating Revenue	Specified Reserves	Grant Revenue	Amount
	-	-	\$15,000	\$15,000
			State Lands Commission	
<b>Description:</b> Rebuild the eastern stairs of Avila Beach				
<b>Cost Consideration(s):</b> This project will replace existing assets. It will not result in additional operating costs.				
Department(s)	Timeline	Relation to District Objective		
Facilities	FY 2024-25	<b>Objective #1:</b> Sustain and enhance the Harbor's finances - provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities.		



## Major Maintenance Projects (continued)

District Buildings - Maintenance & Improvements				
	Funding Source			
	Operating Revenue	Specified Reserves	Grant Revenue	Amount
	\$20,000	-	-	\$20,000
<b>Description:</b> Repair and maintenance on District buildings; improvements to existing District facilities				
<b>Cost Consideration(s):</b> This project will maintain existing assets. It will not result in additional operating costs. During FY 2024-25, funding will be prioritized for refurbishing the Main Office restrooms, replacing older Main Office windows, rehabilitating the Harford Pier Harbor Patrol Office, and painting the Trailer Boat Launch Building. Maintenance, repairs, and improvements to other District buildings and facilities will be addressed as needed.				
Department(s)	Timeline	Relation to District Objective		
Facilities	FY 2024-25	<b>Objective #1:</b> Sustain and enhance the Harbor's finances - provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities.		

Heavy Equipment Maintenance				
	Funding Source			
	Operating Revenue	Specified Reserves	Grant Revenue	Amount
	\$25,000	-	-	\$25,000
<b>Description:</b> Annual maintenance to the reach lift, boom truck, backhoe, tractor, dump truck, and crane				
<b>Cost Consideration(s):</b> This project maintains existing assets. It will not result in additional operating costs.				
Department(s)	Timeline	Relation to District Objective		
Facilities	FY 2024-25	<b>Objective #2:</b> Maintain and enhance a boater-friendly atmosphere at PSL for both commercial and recreational boaters. <b>Objective #3:</b> Keep Harford Pier open and optimize use.		



## Major Maintenance Projects (continued)

Mooring Capital Costs (LCM)				
	Funding Source			
	Operating Revenue	Specified Reserves	Grant Revenue	Amount
	-	\$40,000	-	\$40,000
		LCM		
<b>Description:</b> Repairs and maintenance to the District's mooring tender vessel, the Elsie M (LCM)				
<b>Cost Consideration(s):</b> Annual repairs and maintenance to the District's mooring tender vessel (LCM). This includes costs associated with annual haul-out (hull maintenance, engine maintenance, propeller reconditioning, repainting, etc.).				
Department(s)	Timeline	Relation to District Objective		
Facilities	FY 2024-25	<b>Objective #2:</b> Maintain and enhance a boater-friendly atmosphere at PSL for both commercial and recreational boaters.		

Parking Lot Maintenance				
	Funding Source			
	Operating Revenue	Specified Reserves	Grant Revenue	Amount
	\$20,000	-	-	\$20,000
<b>Description:</b> Seal coat and stripe the Harford Landing parking lot section near the Trailer Boat Building				
<b>Cost Consideration(s):</b> Annual maintenance on the District's parking lots, rotating through each section so that each is redone every 4-5 years, per the parking lot maintenance plan. This year the area near the trailer boat building will be prioritized. This year a seal coat will be performed and may include some paving. Grind and pave have been deferred to a later fiscal year. It will not result in additional operating costs.				
Department(s)	Timeline	Relation to District Objective		
Facilities	FY 2024-25	<b>Objective #1:</b> Sustain and enhance the Harbor's finances - provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities.		



## Major Maintenance Projects (continued)

Pier Lumber & Materials				
	Funding Source			
	Operating Revenue	Specified Reserves	Grant Revenue	Amount
	\$120,000	-	-	\$120,000
<b>Description:</b> Lumber and materials for annual maintenance to the Harford Pier and Avila Pier				
<b>Cost Consideration(s):</b> 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.				
Department(s)	Timeline	Relation to District Objective		
Facilities	FY 2024-25	<b>Objective #2:</b> Maintain and enhance a boater-friendly atmosphere at PSL for both commercial and recreational boaters. <b>Objective #3:</b> Keep Harford Pier open and optimize use.		

Revetment Maintenance				
	Funding Source			
	Operating Revenue	Specified Reserves	Grant Revenue	Amount
	\$75,000	-	-	\$75,000
<b>Description:</b> Repairs to the concrete area at the Sport Launch jetty and other areas where the revetment has been undermined and sloughed off				
<b>Cost Consideration(s):</b> This project maintains an existing asset. It will not result in additional operating costs. The revetment was damaged in the January 2023 storms. Boulders will be added, and some existing boulders will be restacked. The project is eligible for reimbursement under the DR-4683 FEMA declared emergency.				
Department(s)	Timeline	Relation to District Objective		
Facilities	FY 2024-25	<b>Objective #2:</b> Maintain and enhance a boater-friendly atmosphere at PSL for both commercial and recreational boaters.		



## Major Maintenance Projects (continued)

<b>Trailer Boat Hoist Maintenance &amp; Repairs</b>				
	<b>Funding Source</b>			
	Operating Revenue	Specified Reserves	Grant Revenue	Amount
	<b>\$27,012</b>	<b>\$12,988</b>	-	<b>\$40,000</b>
		<i>Hoist</i>		
<b>Description:</b> Routine inspections, maintenance, and repairs to the Trailer Boat Hoist				
<b>Cost Consideration(s):</b> This project is an annual recurring project that maintains 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. This additional work is a carryover from FY 2023/24.				
Department(s)	Timeline	Relation to District Objective		
Facilities	FY 2024-25	<b>Objective #2:</b> Maintain and enhance a boater-friendly atmosphere at PSL for both commercial and recreational boaters.		

<b>Wastewater Collection System Maintenance</b>				
	<b>Funding Source</b>			
	Operating Revenue	Specified Reserves	Grant Revenue	Amount
	<b>\$10,000</b>	-	-	<b>\$10,000</b>
<b>Description:</b> Maintenance of the port-wide wastewater system including the sewer lines, lift stations, generators, manholes, and appurtenances				
<b>Cost Consideration(s):</b> This project is 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.				
Department(s)	Timeline	Relation to District Objective		
Facilities	FY 2024-25	<b>Objective #1:</b> Sustain and enhance the Harbor's finances - provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities. <b>Objective #3:</b> Keep Harford Pier open and optimize use.		



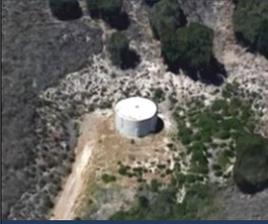
## Major Maintenance Projects (continued)

Water and Wastewater Rate Study				
 <b>WATER BILL</b>	Funding Source			
	Operating Revenue	Specified Reserves	Grant Revenue	Amount
	\$25,000	-	-	\$25,000
<b>Description:</b> Every five years the District must undergo a rate study to establish rates for its water and wastewater use				
<b>Cost Consideration(s):</b> This project is a recurring five-year project. A consultant will be hired to assess historic and projected system operation and maintenance costs to establish defensible rates.				
Department(s)	Timeline	Relation to District Objective		
Business, Facilities	FY 2024-25	<b>Objective #1:</b> Sustain and enhance the Harbor's finances - provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities.		

Water Distribution System Maintenance				
	Funding Source			
	Operating Revenue	Specified Reserves	Grant Revenue	Amount
	\$10,000	-	-	\$10,000
<b>Description:</b> Maintenance of the port-wide water distribution system including the waterlines, fire lines, valves, and appurtenances				
<b>Cost Consideration(s):</b> This project is 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.				
Department(s)	Timeline	Relation to District Objective		
Facilities	FY 2024-25	<b>Objective #1:</b> Sustain and enhance the Harbor's finances - provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities. <b>Objective #3:</b> Keep Harford Pier open and optimize use.		



## Major Maintenance Projects (continued)

<b>Water Tank</b>				
	<b>Funding Source</b>			
	Operating Revenue	Specified Reserves	Grant Revenue	Amount
	-	<b>\$20,000</b>	-	<b>\$20,000</b>
		<i>Water Tank</i>		
<b>Description:</b> Perform necessary repairs and improvements to the existing water tank system				
<b>Cost Consideration(s):</b> 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.				
Department(s)	Timeline	Relation to District Objective		
Facilities	FY 2024-25	<b>Objective #1:</b> Sustain and enhance the Harbor's finances - provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities.		



# Capital Projects and Asset Purchases





## Capital Projects and Asset Purchases

<b>Capital Projects and Asset Purchases</b>					
Project Title	Type	Funding Source			
		Operating	Specified	Grant	Total
Accounting Software Replacement	Carry Over	\$ 104,700	\$ 15,300	\$ -	\$ 120,000
Avila Pier Landing Rehabilitation	Carry Over	-	-	242,000	242,000
Avila Pier Rehabilitation	Carry Over	-	-	100,000	100,000
Boom Truck Replacement	Annual	50,000	-	-	50,000
Flying Flags Project Monitoring	Carry Over	10,000	15,000	-	25,000
Harbor Patrol Emergency Equipment Replacement	Annual	25,000	-	-	25,000
Harford Pier Redevelopment	Carry Over	-	-	100,000	100,000
Master Plan	New	25,000	-	-	25,000
Sewer Treatment Plant	Annual	175,000	-	-	175,000
Skiff - Pier Crew	New	10,000	-	-	10,000
Solar/Charging Design	Carry Over	-	-	30,000	30,000
Underground Storage Tank Replacement	Carry Over	61,361	100,000	338,639	500,000
	<b>Totals</b>	<b>\$ 461,061</b>	<b>\$ 130,300</b>	<b>\$ 810,639</b>	<b>\$ 1,402,000</b>



## Capital Projects and Asset Purchases

<b>Accounting Software Replacement</b>				
	<b>Funding Source</b>			
	Operating Revenue	Specified Reserves	Grant Revenue	Amount
	\$104,700	\$15,300	-	\$120,000
		Computer		
<b>Description:</b> Replacement of accounting software				
<b>Cost Consideration(s):</b> The current accounting system was purchased in 2004. This project will replace the existing software with new software with more advanced and efficient functions. The cost will include implementation and employee training and support. If a subscription-based software is purchased, there would be a recurring annual subscription cost of \$30,000 - \$35,000.				
Department(s)	Timeline	Relation to District Objective		
Business	FY 2024-25	<b>Objective #9:</b> Support high-performing staff - continue steps to maintain low turnover and good employee morale through compensation, staff growth, and positive engagement.		

<b>Avila Pier Landing Rehabilitation</b>				
	<b>Funding Source</b>			
	Operating Revenue	Specified Reserves	Grant Revenue	Amount
	-	-	\$242,000	\$242,000
			DBW - \$175,000 FOAP - \$67,000	
<b>Description:</b> Rehabilitation and reconstruction of the Avila Pier landing				
<b>Cost Consideration(s):</b> Portions of the landing were lost in a 2019 storm and it is need of repair. The District received a 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 the Friends of Avila Pier have committed to fund this portion. The District can also use in-kind contributions as the match. The planning and design portion will begin during FY 2024-25. Construction may begin this fiscal year, dependent on permitting and progress of the Avila Pier Rehabilitation.				
Department(s)	Timeline	Relation to District Objective		
Facilities	FY 2024-25	<b>Objective #2:</b> Maintain and enhance a boater-friendly atmosphere at PSL for both commercial and recreational boaters. <b>Objective #4:</b> Revitalize the Avila Pier.		



## Capital Projects and Asset Purchases (continued)

Avila Pier Rehabilitation				
	Funding Source			
	Operating Revenue	Specified Reserves	Grant Revenue	Amount
	-	-	\$100,000	\$100,000
			State Lands Commission	
<b>Description:</b> Rehabilitation of the Avila Pier				
<b>Cost Consideration(s):</b> Funding includes grants received from State Lands Commission (SLC). The District is seeking additional grants to fund the ongoing work. Funding in FY 2024-25 is intended for construction. This project has been in effect since June 2015. It is estimated that most piling repairs and the re-decking of the pier trestle/roadway will be completed by the end of 2024.				
Department(s)	Timeline	Relation to District Objective		
Facilities	FY 2024-25	<b>Objective #4:</b> Revitalize the Avila Pier.		

Boom Truck Replacement				
	Funding Source			
	Operating Revenue	Specified Reserves	Grant Revenue	Amount
	\$50,000	-	-	\$50,000
	Third year of installments on a five-year loan			
<b>Description:</b> Continue payments on new boom truck through a five-year lease-to-own option				
<b>Cost Consideration(s):</b> The District purchased a boom truck in FY 2022-23 with a five-year lease-to-own option. FY 2024-25 is the third year of installments. Additionally, staff was 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.				
Department(s)	Timeline	Relation to District Objective		
Harbor Patrol	FY 2024-25	<b>Objective #2:</b> Maintain and enhance a boater-friendly atmosphere at PSL for both commercial and recreational boaters. <b>Objective #3:</b> Keep Harford Pier open and optimize use. <b>Objective #4:</b> Revitalize the Avila Pier.		



## Capital Projects and Asset Purchases (continued)

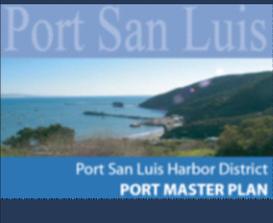
Flying Flags Project Monitoring				
	Funding Source			
	Operating Revenue	Specified Reserves	Grant Revenue	Amount
	\$10,000	\$15,000	-	\$25,000
		Harbor Terrace		
<b>Description:</b> Consultants and construction monitoring for next phases of development				
<b>Cost Consideration(s):</b> Funding costs are associated with the District's need for consultants and construction monitoring to ensure compliance. 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 developed.				
Department(s)	Timeline	Relation to District Objective		
Facilities	FY 2024-25	<b>Objective #1:</b> Sustain and enhance the Harbor's finances - provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities.		

Harbor Patrol Emergency Equipment Replacement				
	Funding Source			
	Operating Revenue	Specified Reserves	Grant Revenue	Amount
	\$25,000	-	-	\$25,000
<b>Description:</b> Harbor Patrol emergency equipment replacement				
<b>Cost Consideration(s):</b> This project is in accordance with District Policy 3026.95 which mandates that an annual emergency equipment replacement fund 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.				
Department(s)	Timeline	Relation to District Objective		
Harbor Patrol	FY 2024-25	<b>Objective #2:</b> Maintain and enhance a boater-friendly atmosphere at PSL for both commercial and recreational boaters.		



## Capital Projects and Asset Purchases (continued)

Harford Pier Redevelopment				
	Funding Source			
	Operating Revenue	Specified Reserves	Grant Revenue	Amount
	-	-	<b>\$100,000</b>	<b>\$100,000</b>
			State Lands Commission	
<b>Description:</b> Redevelopment of the Harford Pier				
<b>Cost Consideration(s):</b> 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. This is a multi-phase project.				
Department(s)	Timeline	Relation to District Objective		
Business, Facilities	FY 2024-25	<b>Objective #3:</b> Keep Harford Pier open and optimize use.		

Master Plan				
	Funding Source			
	Operating Revenue	Specified Reserves	Grant Revenue	Amount
	<b>\$25,000</b>	-	-	<b>\$25,000</b>
<b>Description:</b> Hire consultants to facilitate a strategic planning exercise designed to identify District priorities in advance of Master Plan update.				
<b>Cost Consideration(s):</b> The District's Master Plan was implemented in 2004 and revised in 2007 per the Local Coastal Plan Update. A Strategic Plan will identify and rank priorities, which will assist in a more efficient and effective Master Plan update process.				
Department(s)	Timeline	Relation to District Objective		
Business, Facilities, Harbor Patrol	FY 2024-25	<b>Objective #5:</b> Review Master Plan and identify targeted areas for revision to prepare for future changes.		



## Capital Projects and Asset Purchases (continued)

Sewer Treatment Plant				
	Funding Source			
	Operating Revenue	Specified Reserves	Grant Revenue	Amount
	<b>\$175,000</b>	-	-	<b>\$175,000</b>
<p><b>Description:</b> District's 35% share of the Avila Beach Community Services District's capital improvements</p>				
<p><b>Cost Consideration(s):</b> 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 budget includes the annual payment for the Redundancy Project's loan.</p>				
Department(s)	Timeline	Relation to District Objective		
Facilities	FY 2024-25	<p><b>Objective #1:</b> Sustain and enhance the Harbor's finances - provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities.</p>		

Skiff - Pier Crew				
	Funding Source			
	Operating Revenue	Specified Reserves	Grant Revenue	Amount
	<b>\$10,000</b>	-	-	<b>\$10,000</b>
<p><b>Description:</b> Replacement skiff for Pier Crew</p>				
<p><b>Cost Consideration(s):</b> The Pier Crew skiff has served its useful life and needs to be replaced. It will be replaced with a 14' aluminum skiff or one will be fabricated.</p>				
Department(s)	Timeline	Relation to District Objective		
Facilities	FY 2024-25	<p><b>Objective #3:</b> Keep Harford Pier open and optimize use.</p>		



## Capital Projects and Asset Purchases (continued)

Underground Storage Tank Replacement				
	Funding Source			
	Operating Revenue	Specified Reserves	Grant Revenue	Amount
	\$61,361	\$100,000	\$338,639	\$500,000
		Facilities	State Lands Commission	
<b>Description:</b> Replacement of the underground storage tank				
<b>Cost Consideration(s):</b> Total project costs for replacement of the underground storage tank (UST) with a double-walled UST are estimated to be \$455,000. Additional funds will be used for project management and additional costs such as dewatering and potential removal of contaminated soils. 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. The project will be put out to bid during FY 2024-25 but may not be completed within the fiscal year due to scheduling and availability.				
Department(s)	Timeline	Relation to District Objective		
Facilities	FY 2024-25	<p><b>Objective #1:</b> Sustain and enhance the Harbor's finances - provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities.</p> <p><b>Objective #6:</b> Continue environmental stewardship efforts, explore passive solar designs, and evaluate opportunities to further reduce carbon footprint.</p>		

Solar/Charging Design				
	Funding Source			
	Operating Revenue	Specified Reserves	Grant Revenue	Amount
	-	-	\$30,000	\$30,000
			State Lands Commission	
<b>Description:</b> Continue design and planning for solar and charging stations for the District to pursue grant funding for implementation				
<b>Cost Consideration(s):</b> The Board of Commissioners has shown interest in pursuing electric vehicle chargers and solar power. Solar power will reduce District costs and charging stations may serve as an additional source of revenue. Design will be completed within the fiscal year. The District has applied for grants and is awaiting potential award. Engineering and implementation will not be pursued without grant funds. Grant availability and status will determine implementation.				
Department(s)	Timeline	Relation to District Objective		
Facilities	FY 2024-25	<p><b>Objective #1:</b> Sustain and enhance the Harbor's finances - provide for needed infrastructure, expand revenue sources, and pay down long-term liabilities.</p> <p><b>Objective #6:</b> Continue environmental stewardship efforts, explore passive solar designs, and evaluate opportunities to further reduce carbon footprint.</p>		



# General Fund Budget





## General Fund Budget Summary

	Last Year 2022/23		Current Year 2023/24		2024/25		% Change from 2023/24 Projections
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget	
<b>REVENUE</b>							
<b>Service Revenue</b> <i>(Avila Parking, Location Fees, Citations)</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Mooring Revenue</b> <i>(Moorage Fees, Equipment Sales, Skiff Space) (Exclusive of Labor and O&amp;M)</i>	-	-	-	-	-	-	0.0%
<b>Leases &amp; Licenses</b> <i>(Leases, Licenses, RVs, Utility Reimbursement)</i>	-	-	-	-	-	-	0.0%
<b>Diesel Sales</b> <i>(Exclusive of Labor, O&amp;M, and Permits)</i>	-	-	-	-	-	-	0.0%
<b>Total Operating Revenue</b>	-	-	-	-	-	-	0.0%
<b>Non-Operating Revenue/(Expenditure)</b> <i>(Property Tax, Interest, Grant Income not related to Capital Projects/ Major Maintenance)</i>	4,340,888	4,645,708	4,535,432	4,622,537	4,758,687	4,758,687	2.9%
<b>REVENUE</b>	\$ 4,340,888	\$ 4,645,708	\$ 4,535,432	\$ 4,622,537	\$ 4,758,687	\$ 4,758,687	2.9%

	Last Year 2022/23		Current Year 2023/24		2024/25		% Change from 2023/24 Projections
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget	
<b>EXPENDITURES</b>							
<b>Salaries/Wages/Benefits</b> <i>Budget Contingency</i>	\$ 3,562,450	\$ 3,634,828	\$ 3,374,446	\$ 3,158,997	\$ 3,601,564	\$ 3,572,964	13.5%
<b>Supplies</b> <i>Budget Contingency Less: Prior year reserve use</i>	162,005	161,400	210,002	205,575	73,862	73,862	-57.7%
<b>Operations &amp; Maintenance</b> <i>Budget Contingency</i>	200,271	200,162	210,892	211,022	192,820	192,820	-2.5%
<b>Utilities</b> <i>Budget Contingency</i>	469,605	448,569	441,573	451,195	446,476	446,476	1.8%
<b>General &amp; Administrative (includes \$26,000 G&amp;A contingency)</b> <i>Budget Contingency Fund Less: Prior year reserve use</i>	770,576	574,508	619,050	644,562	833,540	833,540	40.8%
<b>OPERATING EXPENDITURES</b>	\$ 5,216,157	\$ 5,019,467	\$ 4,904,013	\$ 4,647,350	\$ 5,229,512	\$ 5,200,912	11.9%

<b>NET INCOME/(LOSS) BEFORE MAJOR MAINTENANCE &amp; CAPITAL PROJECTS</b>	\$ (875,269)	\$ (373,759)	\$ (368,581)	\$ (24,813)	\$ (470,825)	\$ (442,225)	-1682.2%
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<b>Major Maintenance Expense</b> <i>Less: Grants Prior year reserve use</i>	381,425	239,324	453,560	336,683	350,500	263,000	-21.9%
<b>Capital Project Outlay</b> <i>Less: Grants Prior year reserve use</i>	2,351,498	1,945,273	1,532,012	965,329	983,250	983,250	1.9%
<b>MAJOR MAINTENANCE AND CAPITAL PROJECTS</b>	\$ 756,923	\$ 565,692	\$ 502,176	\$ 399,313	\$ 519,605	\$ 432,105	8.2%

<b>Net change in Operating Reserves before Reserve Set Aside</b>	\$ (1,632,192)	\$ (939,451)	\$ (870,757)	\$ (424,126)	\$ (990,430)	\$ (874,330)	-106.1%
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<b>Reserve Set Aside</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Budget Transfer In/(Out)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Increase/(Decrease) in Operating Reserves</b>	\$ (1,632,192)	\$ (939,451)	\$ (870,757)	\$ (424,126)	\$ (990,430)	\$ (874,330)	-106.1%



## General Fund Budget Detail

	Last Year 2022/23		Current Year 2023/24		2024/25	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Non-Operating Revenue</b>						
Interest Income	\$ 15,230	\$ 46,564	\$ 20,460	\$ 121,841	\$ 101,534	\$ 101,534
Interest Income - Lease	-	-	-	-	-	-
Finance Charge Income	-	-	-	-	-	-
Grant Income	5,000	29,075	4,750	15,600	6,000	6,000
Bad Debt Recovery	-	-	-	-	-	-
Tax Proceeds	4,129,070	4,378,481	4,318,634	4,318,508	4,459,565	4,459,565
Gain/(Loss) on Disposal of Assets	-	-	-	-	-	-
Misc. Non-Operating Income	-	-	-	-	-	-
Unrealized Gain/(Loss) on Investments	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Other Financing Sources	191,588	191,588	191,588	191,588	191,588	191,588
Misc. Non-Operating Expenses	-	-	-	(25,000)	-	-
Budget Transfer	-	-	-	-	-	-
<b>Total Non-Operating Revenue</b>	<b>\$ 4,340,888</b>	<b>\$ 4,645,708</b>	<b>\$ 4,535,432</b>	<b>\$ 4,622,537</b>	<b>\$ 4,758,687</b>	<b>\$ 4,758,687</b>

• Grant Income not related to Major Maintenance or Capital Projects

	Last Year 2022/23		Current Year 2023/24		2024/25	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Salaries/Wages/Benefits</b>						
Wages - Commissioners	\$ 21,600	\$ 21,600	\$ 21,600	\$ 21,600	\$ 21,600	\$ 21,600
Wages - Employees	1,859,586	1,881,917	1,948,400	1,875,548	2,049,800	2,023,600
Health Insurance	279,900	307,600	354,900	304,337	378,300	378,300
OPEB Expense	-	-	-	-	-	-
Workers Compensation	116,300	85,555	107,700	90,083	120,700	120,400
Payroll Taxes	143,200	143,225	153,100	148,085	161,200	159,100
Pension Costs	429,600	507,152	499,700	501,661	594,400	594,400
Pension 115 Trust Fund	-	-	44,546	-	44,264	44,264
Pension Costs	429,600	507,152	-	-	0	-
Recruitment	2,000	5,724	4,400	3,394	5,100	5,100
Misc. Employee Benefits	8,300	3,794	5,500	4,855	5,100	5,100
Unemployment Self Insurance	7,500	381	800	882	200	200
NC Unemployment Insurance	-	-	-	88	300	300
Contract Labor	13,200	-	-	264	1,800.00	1,800
Contract Security	185,000	169,842	195,000	195,000	205,000	205,000
Compensated Absence	-	886	13,000	3,000	3,000	3,000
Other Post Employment Benefits	-	-	13,200	10,200	10,800	10,800
Salaries, Wages, & Benefits						
Contingency	66,664	-	12,600	-	13,000	13,000
Budget Transfer	-	-	-	-	-	-
<b>Total Salaries/Wages/Benefits</b>	<b>\$ 3,562,450</b>	<b>\$ 3,634,828</b>	<b>\$ 3,374,446</b>	<b>\$ 3,158,997</b>	<b>\$ 3,614,564</b>	<b>\$ 3,585,964</b>



## General Fund Budget Detail (continued)

	Last Year 2022/23		Current Year 2023/24		2024/25	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Supplies</b>						
Office	\$ 15,100	\$ 13,977	\$ 16,360	\$ 16,360	\$ 13,088	\$ 13,088
Emergency Supplies	67,105	73,748	114,600	114,600	5,280	5,280
Shop	8,000	7,159	5,528	7,036	4,623	4,623
RV Camping	-	-	-	-	-	-
Sanitation	32,000	34,484	35,816	31,339	28,653	28,653
Harbor Patrol/Lifeguards	13,000	12,002	10,000	18,000	9,200	9,200
Mooring	700	1,733	852	2,840	682	682
Dredge	200	-	-	-	-	-
Clothing/Equipment	15,600	18,297	14,221	15,400	12,336	12,336
Supply Contingency	10,300	-	12,625	-	13,000	13,000
Budget Transfer	-	-	-	-	-	-
Less: Prior year reserve use	-	-	(24,000)	(24,000)	-	-
<b>Total Supplies</b>	<b>\$ 162,005</b>	<b>\$ 161,400</b>	<b>\$ 210,002</b>	<b>\$ 205,575</b>	<b>\$ 86,862</b>	<b>\$ 86,862</b>

	Last Year 2022/23		Current Year 2023/24		2024/25	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Operations &amp; Maintenance</b>						
Building/Facility	\$ 19,800	25,534	\$ 19,232	\$ 17,172	\$ 19,576	\$ 19,576
Vandalism	1,000	-	1,000	500	1,000	1,000
Office machines	4,800	-	-	600	600	600
Office machine Leases	-	2,097	4,800	3,300	3,300	3,300
Dredge	2,700	2,834	2,700	3,750	2,700	2,700
Electronic Equipment ( Non-Computer)	7,300	7,497	5,497	5,864	3,665	3,665
Vehicles & Equipment	9,300	20,040	12,352	13,519	13,382	13,382
Crane	-	-	-	1,400	-	-
Coastal Gateway Costs	500	152	300	975	375	375
Patrol Boats	20,000	16,214	20,000	20,000	20,000	20,000
LCM	200	13	225	75	225	225
Boatyard Maintenance	-	-	-	-	-	-
Camp Host	200	12	150	180	150	150
Water Taxi Host	800	1,574	750	675	750	750
Signs	4,500	1,475	3,683	3,314	3,683	3,683
Road/Revetment	4,000	2,220	5,574	9,058	5,574	5,574
General Maintenance	13,400	16,636	10,387	13,849	10,387	10,387
Sport Launch	200	-	750	600	750	750
Beaches	10,000	9,148	10,000	8,000	10,000	10,000
Public Hoist	300	206	300	563	300	300
Tools	3,200	3,930	4,195	2,796	4,195	4,195
Fuel	50,600	54,663	61,281	56,244	56,244	56,244
Piers	12,600	17,035	12,600	19,600	12,600	12,600
Diesel Facility	1,050	1,266	1,425	3,750	1,425	1,425
Ice Facility	450	-	450	375	450	450
Lighthouse	7,500	4,324	7,500	3,100	7,500	7,500
Water & Sewer System	7,000	7,076	7,000	16,800	8,400	8,400
Storm Water	3,200	2,454	2,100	2,800	2,100	2,100
Fire Protection	3,950	3,406	2,800	1,750	2,275	2,275
Dock & Landing	900	358	915	300	915	915
Tenant Expense	1,000	-	300	113	300	300
Operations & Maintenance Contingency	9,821	-	12,625	-	13,000	13,000
Budget Transfer	-	-	-	-	-	-
<b>Total Operations &amp; Maintenance</b>	<b>\$ 200,271</b>	<b>\$ 200,162</b>	<b>\$ 210,892</b>	<b>\$ 211,022</b>	<b>\$ 205,820</b>	<b>\$ 205,820</b>



### General Fund Budget Detail (continued)

	Last Year 2022/23		Current Year 2023/24		2024/2025	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Utilities</b>						
Electricity	\$ 32,000	\$ 34,858	\$ 52,777	\$ 62,301	\$ 63,304	\$ 63,304
Telephone/Communications	17,300	32,794	36,168	20,160	20,341	20,341
Gas	2,000	1,593	1,508	1,795	2,082	2,082
Sewer	151,900	131,734	105,000	112,000	112,000	112,000
Trash	43,900	46,913	56,327	54,397	60,187	60,187
Haz Mat Disposal	3,500	2,984	3,500	3,710	3,500	3,500
Water - Lopez	161,250	170,867	150,331	163,614	154,740	154,740
Water/Sewer - Avila	40,200	26,826	23,337	33,217	30,321	30,321
Utility Contingency	17,555	-	12,625	-	13,000	13,000
Budget Transfer	-	-	-	-	-	-
<b>Total Utilities</b>	<b>\$ 469,605</b>	<b>\$ 448,569</b>	<b>\$ 441,573</b>	<b>\$ 451,195</b>	<b>\$ 459,476</b>	<b>\$ 459,476</b>

	Last Year 2022/23		Current Year 2023/24		2024/2025	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>General &amp; Administrative</b>						
Advertising & Promotion	\$ 1,300	\$ 278	\$ -	\$ -	\$ -	\$ -
Travel, Meals, Lodging	11,500	10,330	21,882	21,882	23,249	23,249
Education/Training	12,500	13,840	11,978	12,777	13,575	13,575
Dues & Subscriptions	39,200	29,672	37,119	42,830	37,512	37,512
Legal Advertising	1,300	612	1,320	720	1,200	1,200
Cash (Over) / Short	-	-	-	-	-	-
Bank Charges/Merchant Fees	8,300	9,196	257	257	249	249
Bad Debts/Returned Checks	-	-	-	-	-	-
Consultants	36,800	9,138	21,997	18,589	25,405	25,405
Legislative Advocacy	5,500	5,040	5,400	5,040	5,040	5,040
Computers & Related Equipment	14,300	21,392	11,242	11,850	5,165	5,165
Computers & Related Equipment	14,300	21,392	-	-	-	-
Technical Support	-	-	-	-	30,000	30,000
Digital Document Conversion	-	-	-	-	250	250
Parking Enforcement	-	-	-	-	-	-
Legal Fees	42,576	30,158	60,000	72,000	66,000	66,000
Audits	7,800	7,200	7,200	7,443	9,726	9,726
Tax Collection Fees	60,000	58,780	60,000	61,500	64,000	64,000
Treasurer Fees	42,000	47,600	33,000	33,000	33,000	33,000
Permits	15,600	1,986	14,820	4,194	11,255	11,255
Elections	150,000	256	-	-	137,000	137,000
Property Insurance	201,000	225,581	229,680	260,701	260,634	260,634
Cities Redevelopment	65,000	64,025	68,250	72,100	75,000	75,000
Bonds	500	408	480	480	480	480
LAFCO Fees	21,000	16,424	20,000	17,400	20,000	20,000
Coastal Conservancy	-	-	-	-	-	-
Board Discretionary Fund	1,500	1,200	1,500	1,500	1,500	1,500
Harbor Director Discretionary Fund	300	-	300	300	300	300
General & Administrative Contingency	18,300	-	12,625	-	13,000	13,000
Budget Contingency Fund	51,250	-	72,050	-	74,250	74,250
Less: Prior year reserve use	-	-	-	-	(45,000)	(45,000)
<b>Total General &amp; Administrative</b>	<b>\$ 821,826</b>	<b>\$ 574,508</b>	<b>\$ 691,100</b>	<b>\$ 644,562</b>	<b>\$ 862,790</b>	<b>\$ 862,790</b>



## General Fund Budget Detail (continued)

	Last Year 2022/23		Current Year 2023/24		2024/2025	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Major Maintenance</b>						
Abandoned Vessel Removal	\$ 20,000	\$ 11,700	\$ 25,000	\$ 25,000	\$ (G) 25,000	25,000
Avila Beach Stairs Restoration	-	-	60,000	20,000	(G) 15,000	15,000
Coastal Gateway Furniture Replacement	11,000	10,666	-	-	-	-
District Buildings - Maintenance & Improvements	24,500	18,281	38,500	31,500	24,500	14,000
Document Conversion & Organization	2,500	-	2,500	500	-	-
Dredge Equipment Maintenance	6,225	4,229	3,750	3,750	-	-
Heavy Equipment Maintenance	7,500	5,697	7,500	7,500	7,500	7,500
Lighthouse Road Maintenance	30,000	28,831	-	-	-	-
Mobile Hoist Pre-Treatment Upgrade	-	-	15,000	-	-	-
Mooring Capital Cost (LCM)	-	-	-	-	-	-
Parking Lot Maintenance	24,500	21,571	77,000	75,683	91,000	14,000
Pier Lumber & Materials	140,000	113,109	98,000	84,000	84,000	84,000
Revetment Maintenance	90,000	22,190	77,810	75,000	75,000	75,000
Trailer Hoist Maintenance & Repairs	2,700	1,607	21,000	5,250	6,000	6,000
Wastewater Collection System Maintenance	2,500	1,444	2,500	2,500	2,500	2,500
Water and Wastewater Rate Study	-	-	-	-	-	-
Water Distribution System Maintenance	10,000	-	10,000	6,000	10,000	10,000
Water Tank	10,000	-	10,000	-	10,000	10,000
Work Dock Repower	-	-	5,000	-	-	-
Budget Transfer	-	-	-	-	-	-
<b>Total Major Maintenance</b>	<b>\$ 381,425</b>	<b>\$ 239,324</b>	<b>\$ 453,560</b>	<b>\$ 336,683</b>	<b>\$ 350,500</b>	<b>\$ 263,000</b>
Specified Reserve Use	\$ (83,300)	\$ (24,841)	\$ (58,450)	\$ (31,450)	\$ (11,948)	(11,948)
Operating Reserve Use	(248,125)	(171,970)	(296,610)	(260,233)	(298,552)	(211,052)
Grant Funding	(50,000)	(42,513)	(98,500)	(45,000)	(40,000)	(40,000)
<b>Total Major Maintenance Funding</b>	<b>\$ (381,425)</b>	<b>\$ (239,324)</b>	<b>\$ (453,560)</b>	<b>\$ (336,683)</b>	<b>\$ (350,500)</b>	<b>\$ (263,000)</b>

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



## General Fund Budget Detail (continued)

	Last Year 2022/23		Current Year 2023/24		2024/2025	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Capital Project Outlay</b>						
Accounting Software Replacement	\$ -	\$ -	\$ 15,000	\$ -	\$ 60,000	\$ 60,000
Avila Pier Landing Rehabilitation	-	-	200,000	25,000	(G) 242,000	242,000
Avila Pier Rehabilitation	1,845,000	1,481,027	651,277	651,277	(G) 100,000	100,000
Boom Truck	82,804	80,653	15,000	14,970	15,000	15,000
Coastal Gateway HVAC	15,000	-	-	-	-	-
Dump Truck	-	-	-	-	-	-
Emergency Operations Center	22,000	21,727	-	-	-	-
Flying Flags Project Monitoring	17,500	1,169	17,500	7,000	17,500	17,500
Harbor Patrol Equipment Replacement	-	-	25,000	10,526	25,000	25,000
Harbor Terrace District Yard Improvements	-	-	18,790	18,790	-	-
Harford Pier Redevelopment	20,301	13,192	80,000	80,000	(G) 80,000	80,000
Lifeguard Equipment Upgrade	-	-	6,600	6,600	-	-
Master Plan - PSLHD	-	-	-	-	25,000	25,000
Outboard Motor Storage	-	-	-	-	-	-
Roll-Off Dumpsters	-	-	12,500	12,500	-	-
Security Cameras	18,600	18,507	5,229	5,229	-	-
Sediment Sampling-Dredge Permit	-	-	4,200	3,575	-	-
Sewer Treatment Plant	204,593	204,593	41,250	40,509	43,750	43,750
Skiff - Pier Crew	-	-	-	-	10,000	10,000
Solar/Charging Design	-	-	15,000	14,688	(G) 15,000	15,000
Trailer Boat Dock	-	-	-	-	-	-
Underground Storage Tank Replacement	4,200	3,150	350,000	-	(G) 350,000	350,000
Utility Task Vehicle (UTV)	40,800	40,590	-	-	-	-
Vehicle Replacement Program	80,700	80,666	74,666	74,666	-	-
<b>Total Capital Project Outlay</b>	<b>\$ 2,351,498</b>	<b>\$ 1,945,273</b>	<b>\$ 1,532,012</b>	<b>\$ 965,329</b>	<b>983,250</b>	<b>983,250</b>
Specified Reserve Use	\$ (263,100)	\$ (9,871)	\$ (489,399)	\$ (401,249)	\$ (88,150)	(88,150)
Operating Reserve Use	(508,798)	(393,722)	(205,566)	(139,080)	(221,053)	(221,053)
Grant Funding	(1,579,600)	(1,541,680)	(837,047)	(425,000)	(674,047)	(674,047)
<b>Total Capital Project Outlay Funding</b>	<b>\$ (2,351,498)</b>	<b>\$ (1,945,273)</b>	<b>\$ (1,532,012)</b>	<b>\$ (965,329)</b>	<b>\$ (983,250)</b>	<b>\$ (983,250)</b>

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



# Enterprise Fund Budget





## Enterprise Fund Budget Summary

	Last Year 2022/23		Current Year 2023/24		2024/25		% Change from 2023/24 Projections
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget	
<b>REVENUE</b>							
Service Revenue <i>(Avila Parking, Location Fees, Citations)</i>	\$ 610,600	\$ 494,785	\$ 600,600	\$ 551,500	\$ 568,600	\$ 568,600	3.1%
Mooring Revenue <i>(Moorage Fees, Equipment Sales, Skiff Space) (Exclusive of Labor and O&amp;M)</i>	179,800	176,378	185,000	200,200	191,700	191,700	-4.2%
Leases & Licenses <i>(Leases, Licenses, RVs, Utility Reimbursement)</i>	1,751,000	1,958,635	1,820,100	1,939,000	1,793,900	1,793,900	-7.5%
Diesel Sales <i>(Exclusive of Labor, O&amp;M, and Permits)</i>	25,000	16,820	25,000	20,000	15,000	15,000	-25.0%
<b>Total Operating Revenue</b>	<b>2,566,400</b>	<b>2,646,618</b>	<b>2,630,700</b>	<b>2,710,700</b>	<b>2,569,200</b>	<b>2,569,200</b>	<b>-5.2%</b>
Non-Operating Revenue/(Expenditure)  <i>(Property Tax, Interest, Grant Income not related to Capital Projects/ Major Maintenance)</i>	15,770	91,410	40,540	136,159	99,466	99,466	-26.9%
<b>REVENUE</b>	<b>\$ 2,582,170</b>	<b>\$ 2,738,028</b>	<b>\$ 2,671,240</b>	<b>\$ 2,846,859</b>	<b>\$ 2,668,666</b>	<b>\$ 2,668,666</b>	<b>-6.3%</b>

	Last Year 2022/23		Current Year 2023/24		2024/25		% Change from 2023/24 Projections
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget	
<b>EXPENDITURES</b>							
Salaries/Wages/Benefits <i>Budget Contingency</i>	\$ 672,484	\$ 593,955	\$ 1,190,034	\$ 1,132,103	\$ 1,291,281	\$ 1,280,281	14.2%
Supplies <i>Budget Contingency Less: Prior year reserve use</i>	79,695	78,765	117,348	117,925	26,538	26,538	-66.5%
Operations & Maintenance <i>Budget Contingency</i>	104,729	103,660	112,458	125,078	99,030	99,030	-10.4%
Utilities <i>Budget Contingency</i>	232,995	232,140	234,177	229,785	223,684	223,684	3.0%
General & Administrative (includes \$26,000 G&A contingency) <i>Budget Contingency Fund Less: Prior year reserve use</i>	371,324	413,813	408,950	422,114	490,060	490,060	33.7%
<b>OPERATING EXPENDITURES</b>	<b>\$ 1,512,477</b>	<b>\$ 1,422,333</b>	<b>\$ 2,119,017</b>	<b>\$ 2,011,006</b>	<b>\$ 2,256,843</b>	<b>\$ 2,245,843</b>	<b>11.7%</b>

<b>NET INCOME/(LOSS) BEFORE MAJOR MAINTENANCE &amp; CAPITAL PROJECTS</b>	<b>\$ 1,069,693</b>	<b>\$ 1,315,695</b>	<b>\$ 552,223</b>	<b>\$ 835,853</b>	<b>\$ 411,823</b>	<b>\$ 422,823</b>	<b>-49.4%</b>
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Major Maintenance Expense	212,075	140,229	369,250	168,983	219,500	182,000	7.7%
Less: Grants	-	-	(76,500)	-	-	-	0.0%
Prior year reserve use	(10,700)	(23,187)	(148,950)	(56,498)	(61,040)	(61,040)	8.0%
Capital Project Outlay	1,341,063	1,139,356	421,340	245,691	418,750	418,750	70.4%
Less: Grants	(414,500)	(305,000)	(131,592)	(30,000)	(136,592)	(136,592)	355.3%
Prior year reserve use	(36,900)	-	(66,522)	(24,372)	(42,150)	(42,150)	72.9%
<b>MAJOR MAINTENANCE AND CAPITAL PROJECTS</b>	<b>\$ 1,091,038</b>	<b>\$ 951,398</b>	<b>\$ 367,026</b>	<b>\$ 303,804</b>	<b>\$ 398,469</b>	<b>\$ 360,969</b>	<b>18.8%</b>

Net change in Operating Reserves before Reserve Set Aside	\$ (21,345)	\$ 364,297	\$ 185,197	\$ 532,049	\$ 13,355	\$ 61,855	-88.4%
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Reserve Set Aside	\$ -	\$ (44,095)	\$ -	\$ -	\$ -	\$ -	0.0%
Budget Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Increase/(Decrease) in Operating Reserves</b>	<b>\$ (21,345)</b>	<b>\$ 320,202</b>	<b>\$ 185,197</b>	<b>\$ 532,049</b>	<b>\$ 13,355</b>	<b>\$ 61,855</b>	<b>-88.4%</b>



## Enterprise Fund Budget Detail

	Last Year 2022/23		Current Year 2023/24		2024/25	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Service Revenue</b>						
Administration	\$ 10,000	\$ 11,712	\$ 10,000	\$ 8,000	\$ 8,000	\$ 8,000
Branded Merchandise	2,000	1,275	2,000	1,600	2,000	2,000
Branded Merchandise COGS	(1,400)	(1,241)	(1,400)	(1,100)	(1,400)	(1,400)
Citations	30,000	22,968	30,000	25,000	30,000	30,000
Facilities Labor & Equipment	5,000	6,103	5,000	12,000	5,000	5,000
Avila Parking	510,000	403,714	500,000	450,000	475,000	475,000
Harford Landing/ Harford Pier Parking	50,000	45,006	50,000	45,000	45,000	45,000
Harbor Patrol & Lifeguards	5,000	5,248	5,000	11,000	5,000	5,000
Budget Transfer	-	-	-	-	-	-
<b>Total Service Revenue</b>	<b>\$ 610,600</b>	<b>\$ 494,785</b>	<b>\$ 600,600</b>	<b>\$ 551,500</b>	<b>\$ 568,600</b>	<b>\$ 568,600</b>

	Last Year 2022/23		Current Year 2023/24		2024/25	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Mooring Revenue</b>						
Anchorage Fees	\$ 1,400	\$ 748	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Work Dock Rental Fee	1,400	103	1,500	200	200	200
Live-Aboard Fee	-	3,120	2,000	3,500	3,000	3,000
Equipment Rental- Moorings	29,000	26,390	31,000	31,000	32,000	32,000
Mooring Operations	135,000	131,831	140,000	140,000	142,000	142,000
Fisherman's Discount	(10,000)	(14,450)	(14,000)	(16,000)	(15,000)	(15,000)
Mooring Equipment Sales	54,000	59,449	54,000	87,000	65,000	65,000
Mooring Equipment COGS	(31,000)	(30,813)	(31,000)	(47,000)	(37,000)	(37,000)
<b>Total Mooring Revenue</b>	<b>\$ 179,800</b>	<b>\$ 176,378</b>	<b>\$ 185,000</b>	<b>\$ 200,200</b>	<b>\$ 191,700</b>	<b>\$ 191,700</b>



## Enterprise Fund Budget Detail (continued)

	Last Year 2022/23		Current Year 2023/24		2024/25	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Lease &amp; License Revenue</b>						
Commissions- Laundry	\$ 4,200	\$ 1,066	\$ 2,500	\$ 1,700	\$ 2,000	\$ 2,000
Coastal Gateway Room Rental	3,200	1,820	3,000	3,200	3,000	3,000
Coin Showers	22,000	10,873	20,000	14,000	14,000	14,000
Harford Land Area- Leases	222,000	211,473	194,000	197,000	208,000	208,000
Piers-Leases	260,000	269,020	258,000	258,000	265,000	265,000
Piers- Licenses	27,000	31,868	29,000	29,000	32,000	32,000
Beaches-Leases	11,000	10,424	10,000	14,000	13,000	13,000
Beaches- Licenses	14,000	14,179	14,000	17,000	16,000	16,000
Boat & Gear Storage	36,000	40,788	37,000	53,000	44,000	44,000
Boat Washdown	2,600	2,389	2,600	2,400	2,400	2,400
Coin Hoist- Harford Pier	4,500	4,651	4,500	4,000	4,000	4,000
Flying Flags RV Resort	400,000	479,820	440,000	500,000	570,000	570,000
RVs- District	653,000	746,802	685,000	725,000	500,000	500,000
Utilities Reimbursement	90,000	133,190	120,000	120,000	120,000	120,000
Miscellaneous Operating Income	1,500	272	500	700	500	500
<b>Total Lease &amp; License Revenue</b>	<b>\$ 1,751,000</b>	<b>\$ 1,958,635</b>	<b>\$ 1,820,100</b>	<b>\$ 1,939,000</b>	<b>\$ 1,793,900</b>	<b>\$ 1,793,900</b>

	Last Year 2022/23		Current Year 2023/24		2024/25	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Diesel Sales Revenue</b>						
Diesel Sales	\$ 150,000	\$ 170,636	\$ 150,000	\$ 160,000	\$ 150,000	\$ 150,000
Diesel Cost of Goods Sold	(125,000)	(153,816)	(125,000)	(140,000)	(135,000)	(135,000)
<b>Total Diesel Sales Revenue</b>	<b>\$ 25,000</b>	<b>16,820</b>	<b>25,000</b>	<b>\$ 20,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>

	Last Year 2022/23		Current Year 2023/24		2024/25	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Non-Operating Revenue</b>						
Interest Income	\$ 14,770	\$ 119,394	\$ 39,540	\$ 118,159	\$ 98,466	\$ 98,466
Interest Income - Lease	-	-	-	-	-	-
Finance Charge Income	1,000	130	1,000	2,000	1,000	1,000
Grant Income	-	-	-	-	-	-
Bad Debt Recovery	-	-	-	-	-	-
Tax Proceeds	-	-	-	-	-	-
Gain/(Loss) on Disposal of Assets	-	-	-	-	-	-
Misc. Non-Operating Income	-	12,159	-	16,000	-	-
Unrealized Gain/(Loss) on Investments	-	(37,948)	-	-	-	-
Interest Expense	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Misc. Non-Operating Expenses	-	(2,325)	-	-	-	-
Budget Transfer	-	-	-	-	-	-
<b>Total Non-Operating Revenue</b>	<b>\$ 15,770</b>	<b>\$ 91,410</b>	<b>\$ 40,540</b>	<b>\$ 136,159</b>	<b>\$ 99,466</b>	<b>\$ 99,466</b>



## Enterprise Fund Budget Detail (continued)

	Last Year 2022/23		Current Year 2023/24		2024/25	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Salaries/Wages/Benefits</b>						
Wages - Commissioners	\$ 14,400	\$ 14,400	14,400	\$ 14,400	\$ 14,400	\$ 14,400
Wages - Employees	699,348	706,689	731,100	724,452	791,700	781,600
Health Insurance	109,500	111,473	133,400	109,663	136,300	136,300
OPEB Expense	-	-	-	-	-	-
Workers Compensation	38,600	28,367	35,200	29,917	40,100	40,000
Payroll Taxes	53,700	53,784	57,300	56,915	61,900	61,100
Pension Costs	140,400	165,463	173,300	178,339	211,305	211,305
Pension 115 Trust Fund	-	-	15,454	-	15,736	15,736
Pension Costs	(429,600)	(507,152)	-	3,400	4,800	4,800
Recruitment	1,500	2,454	2,100	1,607	2,400	2,400
Misc. Employee Benefits	-	1,688	3,630	3,145	3,240	3,240
Unemployment Self Insurance	1,500	-	2,700	3,118	800	800
NC Unemployment Insurance	-	-	-	312	1,200	1,200
Contract Labor	1,800	-	-	36	200	200
Contract Security	-	-	-	-	-	-
Compensated Absence	13,000	333	-	-	-	-
Other Post Employment Benefits	20,000	16,456	8,800	6,800	7,200	7,200
Salaries, Wages, & Benefits						
Contingency	8,336	-	12,650	-	13,000	13,000
Budget Transfer	-	-	-	-	-	-
<b>Total Salaries/Wages/Benefits</b>	<b>\$ 672,484</b>	<b>\$ 593,955</b>	<b>\$ 1,190,034</b>	<b>\$ 1,132,103</b>	<b>\$ 1,304,281</b>	<b>\$ 1,293,281</b>

	Last Year 2022/23		Current Year 2023/24		2024/25	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Supplies</b>						
Office	\$ 10,400	\$ 9,594	\$ 10,140	\$ 10,140	\$ 8,112	\$ 8,112
Emergency Supplies	48,895	51,249	76,400	76,400	3,520	3,520
Shop	3,000	2,648	5,472	6,964	4,577	4,577
RV Camping	-	-	-	-	-	-
Sanitation	3,000	3,285	4,184	3,661	3,347	3,347
Harbor Patrol/Lifeguards	-	-	-	-	-	-
Mooring	3,800	9,819	5,148	17,160	4,118	4,118
Dredge	800	-	1,000	1,000	800	800
Clothing/Equipment	1,800	2,170	2,379	2,600	2,064	2,064
Supply Contingency	8,000	-	12,625	-	13,000	13,000
Budget Transfer	-	-	-	-	-	-
Less: Prior year reserve use	-	-	(16,000)	(16,000)	-	-
<b>Total Supplies</b>	<b>\$ 79,695</b>	<b>\$ 78,765</b>	<b>\$ 117,348</b>	<b>\$ 117,925</b>	<b>\$ 39,538</b>	<b>\$ 39,538</b>



## Enterprise Fund Budget Detail (continued)

	Last Year 2022/23		Current Year 2023/24		2024/25	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Operations &amp; Maintenance</b>						
Building/Facility	\$ 5,200	\$ 10,429	\$ 8,768	\$ 7,828	\$ 8,924	\$ 8,924
Vandalism	-	-	-	-	-	-
Office machines	(4,800)	-	\$ -	400	400	400
Office machine Leases	9,600	1,398	\$ 3,200	2,200	2,200	2,200
Dredge	15,300	16,057	15,300	21,250	15,300	15,300
Electronic Equipment ( Non-Computer)	700	2,500	2,003	2,136	1,335	1,335
Vehicles & Equipment	8,200	17,558	5,648	6,181	6,118	6,118
Crane	-	-	-	600	-	-
Coastal Gateway Costs	2,500	862	1,700	5,525	2,125	2,125
Patrol Boats	-	-	-	-	-	-
LCM	1,300	71	1,275	425	1,275	1,275
Boatyard Maintenance	1,000	-	1,000	600	1,000	1,000
Camp Host	800	67	850	1,020	850	850
Water Taxi Host	4,200	8,919	4,250	3,825	4,250	4,250
Signs	500	186	1,317	1,186	1,317	1,317
Road/Revetment	4,000	2,194	2,426	3,942	2,426	2,426
General Maintenance	3,600	3,431	4,613	6,151	4,613	4,613
Sport Launch	800	-	4,250	3,400	4,250	4,250
Beaches	-	-	-	-	-	-
Public Hoist	1,700	1,168	1,700	3,188	1,700	1,700
Tools	2,800	3,457	1,805	1,204	1,805	1,805
Fuel	14,400	14,706	11,719	10,756	10,756	10,756
Piers	5,400	7,301	5,400	8,400	5,400	5,400
Diesel Facility	5,950	7,176	8,075	21,250	8,075	8,075
Ice Facility	2,550	-	2,550	2,125	2,550	2,550
Lighthouse	-	-	-	-	-	-
Water & Sewer System	3,000	3,032	3,000	7,200	3,600	3,600
Storm Water	1,300	1,052	900	1,200	900	900
Fire Protection	50	70	1,200	750	975	975
Dock & Landing	5,200	2,026	5,185	1,700	5,185	5,185
Tenant Expense	1,000	-	1,700	638	1,700	1,700
Operations & Maintenance						
Contingency	8,479	-	12,625	-	13,000	13,000
Budget Transfer	-	-	-	-	-	-
<b>Total Operations &amp; Maintenance</b>	<b>\$ 104,729</b>	<b>\$ 103,660</b>	<b>\$ 112,458</b>	<b>\$ 125,078</b>	<b>\$ 112,030</b>	<b>\$ 112,030</b>



## Enterprise Fund Budget Detail (continued)

	Last Year 2022/23		Current Year 2023/24		2024/2025	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Utilities</b>						
Electricity	\$ 32,600	\$ 35,562	\$ 20,923	\$ 24,699	\$ 25,096	\$ 25,096
Telephone/Communications	10,700	20,357	23,932	13,340	13,459	13,459
Gas	700	454	592	705	818	818
Sewer	68,100	64,591	45,000	48,000	48,000	48,000
Trash	11,100	11,950	7,873	7,603	8,413	8,413
Haz Mat Disposal	1,500	1,279	1,500	1,590	1,500	1,500
Water - Lopez	104,750	96,112	117,669	128,066	121,120	121,120
Water/Sewer - Avila	2,800	1,835	4,063	5,783	5,279	5,279
Utility Contingency	745	-	12,625	-	13,000	13,000
Budget Transfer	-	-	-	-	-	-
<b>Total Utilities</b>	<b>\$ 232,995</b>	<b>\$ 232,140</b>	<b>\$ 234,177</b>	<b>\$ 229,785</b>	<b>\$ 236,684</b>	<b>\$ 236,684</b>

	Last Year 2022/23		Current Year 2023/24		2024/2025	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>General &amp; Administrative</b>						
Advertising & Promotion	\$ 1,400	\$ 297	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000
Travel, Meals, Lodging	18,500	16,431	10,118	10,118	10,751	10,751
Education/Training	2,500	2,735	3,022	3,223	3,425	3,425
Dues & Subscriptions	27,300	20,705	14,881	17,170	15,038	15,038
Legal Advertising	900	408	880	480	800	800
Cash (Over) / Short	-	(210)	-	(130)	-	-
Bank Charges/Merchant Fees	46,700	52,112	61,743	61,743	59,751	59,751
Bad Debts/Returned Checks	3,000	61,050	3,000	3,000	3,000	3,000
Consultants	6,700	6,093	13,503	11,411	15,595	15,595
Legislative Advocacy	3,700	3,360	3,600	3,360	3,360	3,360
Computers & Related Equipment	4,200	6,174	7,258	7,650	3,335	3,335
Computers & Related Equipment	(14,300)	(21,392)	-	-	37,150	37,150
Technical Support	-	-	-	-	20,000	20,000
Digital Document Conversion	-	-	-	-	250	250
Parking Enforcement	14,000	30,447	24,000	26,000	26,000	26,000
Legal Fees	57,424	45,236	40,000	48,000	44,000	44,000
Audits	5,200	4,800	4,800	4,962	6,484	6,484
Tax Collection Fees	-	-	-	-	-	-
Treasurer Fees	28,000	31,732	22,000	22,000	22,000	22,000
Permits	5,600	702	6,380	1,806	4,845	4,845
Elections	-	171	-	-	-	-
Property Insurance	134,000	126,890	153,120	173,800	173,756	173,756
Cities Redevelopment	-	-	-	-	-	-
Bonds	300	272	320	320	320	320
LAFCO Fees	-	-	-	-	-	-
Coastal Conservancy	25,000	25,000	25,000	25,000	25,000	25,000
Board Discretionary Fund	1,000	800	1,000	1,000	1,000	1,000
Harbor Director Discretionary Fund	200	-	200	200	200	200
General & Administrative Contingency	-	-	12,625	-	13,000	13,000
Budget Contingency Fund	51,250	-	72,050	-	74,250	74,250
Less: Prior year reserve use	-	-	-	-	-	-
<b>Total General &amp; Administrative</b>	<b>\$ 422,574</b>	<b>\$ 413,813</b>	<b>\$ 481,000</b>	<b>\$ 422,114</b>	<b>\$ 564,310</b>	<b>\$ 564,310</b>



## Enterprise Fund Budget Detail (continued)

	Last Year 2022/23		Current Year 2023/24		2024/2025	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Major Maintenance</b>						
Abandoned Vessel Removal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Avila Beach Stairs Restoration	-	-	-	-	-	-
Coastal Gateway Furniture Replacement	11,000	10,666	-	-	-	-
District Buildings - Maintenance & Improvements	10,500	7,835	16,500	13,500	10,500	6,000
Document Conversion & Organization	2,500	-	2,500	500	-	-
Dredge Equipment Maintenance	35,275	23,963	21,250	21,250	-	-
Heavy Equipment Maintenance	17,500	13,292	17,500	17,500	17,500	17,500
Lighthouse Road Maintenance	-	-	-	-	-	-
Mobile Hoist Pre-Treatment Upgrade	-	-	45,000	-	-	-
Mooring Capital Cost (LCM)	32,000	13,316	40,000	10,548	40,000	40,000
Parking Lot Maintenance	10,500	9,245	33,000	32,435	39,000	6,000
Pier Lumber & Materials	60,000	48,475	42,000	36,000	36,000	36,000
Revetment Maintenance	-	-	-	-	-	-
Trailer Hoist Maintenance & Repairs	15,300	9,105	119,000	29,750	34,000	34,000
Wastewater Collection System Maintenance	7,500	4,333	7,500	7,500	7,500	7,500
Water and Wastewater Rate Study	-	-	-	-	25,000	25,000
Water Distribution System Maintenance	-	-	-	-	-	-
Water Tank	10,000	-	10,000	-	10,000	10,000
Work Dock Repower	-	-	15,000	-	-	-
Budget Transfer	-	-	-	-	-	-
<b>Total Major Maintenance</b>	<b>\$ 212,075</b>	<b>\$ 140,229</b>	<b>\$ 369,250</b>	<b>\$ 168,983</b>	<b>\$ 219,500</b>	<b>\$ 182,000</b>
Specified Reserve Use	\$ (10,700)	\$ (23,187)	\$ (148,950)	\$ (56,498)	\$ (61,040)	\$ (61,040)
Operating Reserve Use	(201,375)	(117,042)	(143,800)	(112,485)	(158,460)	(120,960)
Grant Funding	-	-	(76,500)	-	-	-
<b>Total Major Maintenance Funding</b>	<b>\$ (212,075)</b>	<b>\$ (140,229)</b>	<b>\$ (369,250)</b>	<b>\$ (168,983)</b>	<b>\$ (219,500)</b>	<b>\$ (182,000)</b>



## Enterprise Fund Budget Detail (continued)

	Last Year 2022/23		Current Year 2023/24		2024/2025	
	Revised Budget	Actual	Revised Budget	Projected	Preliminary Budget	Final Budget
<b>Capital Project Outlay</b>						
Accounting Software Replacement	\$ -	\$ -	\$ 15,000	\$ -	\$ 60,000	\$ 60,000
Avila Pier Landing Rehabilitation	-	-	-	-	-	-
Avila Pier Rehabilitation	-	-	-	-	-	-
Boom Truck	193,209	188,189	35,000	34,931	35,000	35,000
Coastal Gateway HVAC	15,000	-	-	-	-	-
Dump Truck	-	-	-	-	-	-
Emergency Operations Center	-	-	-	-	-	-
Flying Flags Project Monitoring	7,500	501	7,500	3,000	7,500	7,500
Harbor Patrol Equipment Replacement	-	-	-	-	-	-
Harbor Terrace District Yard Improvements	-	-	18,790	18,790	-	-
Harford Pier Redevelopment	5,075	3,298	20,000	20,000	(G) 20,000	20,000
Lifeguard Equipment Upgrade	-	-	-	-	-	-
Master Plan - PSLHD	-	-	-	-	-	-
Outboard Motor Storage	7,500	-	-	-	-	-
Roll-Off Dumpsters	-	-	12,500	12,500	-	-
Security Cameras	-	-	-	-	-	-
Sediment Sampling-Dredge Permit	-	-	23,800	20,256	-	-
Sewer Treatment Plant	613,779	613,779	123,750	121,527	131,250	131,250
Skiff - Pier Crew	-	-	-	-	-	-
Solar/Charging Design	-	-	15,000	14,688	(G) 15,000	15,000
Trailer Boat Dock	487,000	322,091	-	-	-	-
Underground Storage Tank Replacement	1,800	1,350	150,000	-	(G) 150,000	150,000
Utility Task Vehicle (UTV)	10,200	10,147	-	-	-	-
Vehicle Replacement Program	-	-	-	-	-	-
<b>Total Capital Project Outlay</b>	<b>\$ 1,341,063</b>	<b>\$ 1,139,356</b>	<b>\$ 421,340</b>	<b>\$ 245,691</b>	<b>\$ 418,750</b>	<b>\$ 418,750</b>
Specified Reserve Use	\$ (36,900)	\$ -	\$ (66,522)	\$ (24,372)	\$ (42,150)	\$ (42,150)
Operating Reserve Use	(889,663)	(834,404)	(223,226)	(191,319)	(240,008)	(240,008)
Grant Funding	(414,500)	(304,952)	(131,592)	(30,000)	(136,592)	(136,592)
<b>Total Capital Project Outlay Funding</b>	<b>\$ (1,341,063)</b>	<b>\$ (1,139,356)</b>	<b>\$ (421,340)</b>	<b>\$ (245,691)</b>	<b>\$ (418,750)</b>	<b>\$ (418,750)</b>

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



# Our Future





## Five-Year Major Maintenance Plan

Major Maintenance Costs						
Description	2024/25	2025/26	2026/27	2027/28	2028/29	Notes
<b>Abandoned Vessel Removal</b>	\$ 25,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	Removal, storage, and disposal of abandoned vessels
<i>Grant Funding</i>	<i>(25,000)</i>	<i>(15,000)</i>	<i>(15,000)</i>	<i>(15,000)</i>	<i>(15,000)</i>	<i>Division of Boating and Waterways (DBW)</i>
<b>Avila Beach Stairs Restoration</b>	15,000	-	-	-	-	Rebuild Avila Beach staircase (East)
<i>Grant Funding</i>	<i>(15,000)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>CA State Lands Commission Covid-19 Mitigation Grant</i>
<b>District Buildings - Maintenance &amp; Improvements</b>	20,000	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>		<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>Building Improvement Reserve</i>
<b>Dredge Equipment Maintenance</b>	-	25,000	-	25,000	-	Annual maintenance on District's dredge pump, hose, pipe, and related equipment
<i>Dredge Reserve Use</i>	<i>-</i>	<i>(920)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>Dredge reserve</i>
<b>Heavy Equipment Maintenance</b>	25,000	25,000	25,000	25,000	25,000	Annual Maintenance to reach lift, boom truck, backhoe, tractor, dump truck, and crane
<b>Lighthouse Road Maintenance</b>	-	30,000	-	-	-	Maintenance on Lighthouse Road, including repaving, resealing, and re-striping approximately every 3-5 years
<i>Grant Funding</i>	<i>-</i>	<i>(30,000)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>PG&amp;E grant funds</i>
<b>Mooring Capital Cost (LCM)</b>	40,000	40,000	40,000	40,000	40,000	Repairs and maintenance to the District's mooring tender vessel, the Elsie M (LCM)
<i>LCM Reserve Use</i>	<i>(40,000)</i>	<i>(40,000)</i>	<i>(40,000)</i>	<i>(40,000)</i>	<i>(40,000)</i>	<i>LCM reserve</i>
<b>Parking Lot Maintenance</b>	20,000	200,000	25,000	25,000	25,000	Repaving, sealing, and restriping of the Harford Landing parking lot; repave Avila Beach parking lot in 2025/26
<b>Pier Lumber &amp; Materials</b>	120,000	150,000	150,000	150,000	150,000	Lumber and materials for annual maintenance to the Harford Pier and Avila Pier
<b>Revetment Maintenance</b>	75,000	10,000	10,000	10,000	10,000	Repairs to the concrete area at the Sport Launch jetty and other areas where the revetment has been undermined and sloughed off
<b>Trailer Boat Hoist Maintenance &amp; Repairs</b>	40,000	18,000	18,000	18,000	18,000	Routine inspections, maintenance, and repairs to the Trailer Boat Hoist. Recoating crane FY 2024/25
<i>Hoist Reserve Use</i>	<i>(12,988)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>Hoist reserve</i>
<b>Wastewater Collection System Maintenance</b>	10,000	10,000	10,000	10,000	10,000	Maintenance of the port-wide wastewater system
<b>Water and Wastewater Rate Study</b>	25,000	-	-	-	-	Rate study to be completed every 5 years. Next budget will be FY 2029/30
<b>Water Distribution System Maintenance</b>	10,000	10,000	10,000	10,000	10,000	Maintenance of the port-wide water distribution system
<b>Water Tank</b>	20,000	-	10,000	-	-	Perform necessary repairs and improvements to the existing water tank system. New pump FY 2024/25
<i>Water Tank Reserve Use</i>	<i>(20,000)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>Water Tank reserve</i>
<b>Total Operating Reserves Use</b>	<b>\$ 332,012</b>	<b>\$ 472,080</b>	<b>\$ 283,000</b>	<b>\$ 298,000</b>	<b>\$ 273,000</b>	



## Five-Year Capital Project Plan

Capital Projects & Asset Purchases						
Description	2024/25	2025/26	2026/27	2027/28	2028/29	Notes
<b>Accounting Software Replacement</b>	\$ 120,000	\$ -	\$ -	\$ -	\$ -	Replacement of accounting software
<i>Computer Reserve Use</i>	(15,300)	-	-	-	-	<i>Computer Reserve</i>
<b>Avila Pier Landing Rehabilitation</b>	242,000	-	-	-	-	Rehabilitation and reconstruction of the Avila Pier landing
<i>Grant Funding</i>	(242,000)	-	-	-	-	<i>Division of Boating and Waterways (DBW) &amp; Friends of Avila Pier</i>
<b>Avila Pier Rehabilitation</b>	100,000	-	-	-	100,000	Rehabilitation of the Avila Pier, continued project. Fiscal year 2026/27 5-year inspection
<i>Grant Funding</i>	(100,000)	-	-	-	-	<i>CA State Lands Commission Covid-19 Mitigation Grant</i>
<b>Boom Truck</b>	50,000	50,000	50,000	-	-	Continue payments on boom truck through a 5-year lease-to-own option
<b>Dump Truck</b>	-	75,000	-	-	-	Purchase used dump truck
<b>Dredge Hose</b>	-	-	22,000	-	-	Refurbish dredge hose every 4-5 Years
<b>Flying Flags Project Monitoring</b>	25,000	-	-	-	-	Consultants and construction monitoring for next phases of development
<i>Harbor Terrace Reserve Use</i>	(15,000)	-	-	-	-	<i>Harbor Terrace Reserve</i>
<b>Harbor Office Remodel</b>	-	-	-	-	-	Remodel of main office
<b>Harbor Patrol - Boat Engine Replacement</b>	-	22,000	-	25,000	-	Boat engine replacement
<b>Harbor Patrol Emergency Equipment Replacement</b>	25,000	25,000	25,000	25,000	25,000	In accordance with District Policy 3026.95 mandating an annual emergency equipment replacement fund
<b>Harford Pier Redevelopment</b>	100,000	100,000	-	-	-	Redevelopment of the Harford Pier
<i>Grant Funding</i>	(100,000)	(100,000)	-	-	-	<i>CA State Lands Commission Covid-19 Mitigation Grant</i>
<i>Facilities Reserve</i>	-	-	-	-	-	<i>Facilities Reserve</i>
<b>Lifeguard Tower</b>	-	-	50,000	-	-	Avila Beach tower
<b>Master Plan</b>	25,000	50,000	50,000	-	-	Hire consultant to develop Master Plan
<b>Revetment and Jetty Repair/Improvement</b>	-	600,000	2,250,000	-	-	Repair and improve revetment/jetty per 2021 Repair Plan
<i>Grant Funding</i>	-	(550,000)	(1,687,500)	-	-	<i>TBD</i>
<b>Roll-Off Dumpsters</b>	-	50,000	-	-	-	Purchase two roll-off dumpsters
<b>Security Cameras</b>	-	10,000	-	-	-	Security cameras
<b>Sewer Treatment Plant</b>	175,000	150,000	150,000	150,000	150,000	District's 35% share of the Avila Beach Community Services District's capital improvements and loan payment
<b>Skid Steer</b>	-	100,000	-	-	-	Replace New Holland tractor
<b>Skiff - Pier Crew</b>	10,000	-	-	-	-	Replace skiff
<b>Solar/Charging Design</b>	30,000	-	-	-	-	Design and planning for solar and charging stations
<i>Grant Funding</i>	(30,000)	-	-	-	-	<i>CA State Lands Commission Covid-19 Mitigation Grant</i>
<b>Trash Compactor</b>	-	100,000	-	-	-	Purchase new trash compactor to consolidate waste
<b>Underground Storage Tank Replacement</b>	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 Use</i>	(100,000)	-	-	-	-	<i>Facilities Reserve</i>
<b>District Vehicle Replacement Program</b>	-	85,000	-	85,000	-	Vehicle Replacement Program - Harbor Patrol Truck (R1) 2025/26; Harbor Patrol Truck (R2) - FY 2027/28
<b>Total Operating Reserves Use</b>	<b>\$ 461,061</b>	<b>\$ 767,000</b>	<b>\$ 909,500</b>	<b>\$ 285,000</b>	<b>\$ 275,000</b>	



## Five-Year Projections

	2024/25	2025/26	2026/27	2027/28	2028/29
<b>Operating Revenue</b>	\$ 2,569,200	\$ 2,467,200	\$ 2,514,200	\$ 2,562,700	\$ 2,622,200
<b>Non-Operating Revenue</b>	4,858,153	4,821,000	4,772,200	4,919,200	5,070,400
<b>Total Revenue</b>	7,427,353	7,288,200	7,286,400	7,481,900	7,692,600
<b>Operating Expenditures (excludes \$45,000 elections specified reserve use)</b>	(7,491,755)	(7,535,500)	(7,888,300)	(8,059,900)	(8,501,900)
<b>Net/(Loss) Available for Major Maintenance and Capital Projects</b>	(64,402)	(247,300)	(601,900)	(578,000)	(809,300)
<b>Major Maintenance and Capital Projects</b>	(1,847,000)	(1,975,000)	(2,935,000)	(638,000)	(603,000)
<b>Grant Funding</b>	850,639	595,000	1,702,500	15,000	15,000
<b>Revenue less Expenditures</b>	(1,060,763)	(1,627,300)	(1,834,400)	(1,201,000)	(1,397,300)
<b>Specified Reserve Use (includes \$45,000 elections specified reserve use)</b>	(248,288)	(40,000)	(40,000)	(40,000)	(40,000)
<b>Specified Reserve Funding</b>	-	-	-	-	-
<b>Operating Reserve Funding / (Use)</b>	\$ (812,475)	\$ (1,587,300)	\$ (1,794,400)	\$ (1,161,000)	\$ (1,357,300)

### Operating Revenue:

- Service revenue is projected to increase 3% per year. The District has seen consistent growth in its revenues generated from the Avila Beach parking lot and implementation of the Harford Land Area and Harford Pier paid parking.
- Boating-related revenues (moorings, diesel sales, etc.) are projected to increase 5% every 5 years. The 2024/25 budget includes a CPI fee increase for moorings, gear storage, and boat storage.
- The budget assumes a decrease in 2024/25 and 2025/26 RV camping revenues due to permits lapsing for RV camping locations Nobi Point and Woodyard in November 2024.

### Non-Operating Revenue:

- Base property taxes are projected to increase at a rate of 3% per year. Unitary taxes are projected to decrease in 2024/25. 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 beginning in 2024/25 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.

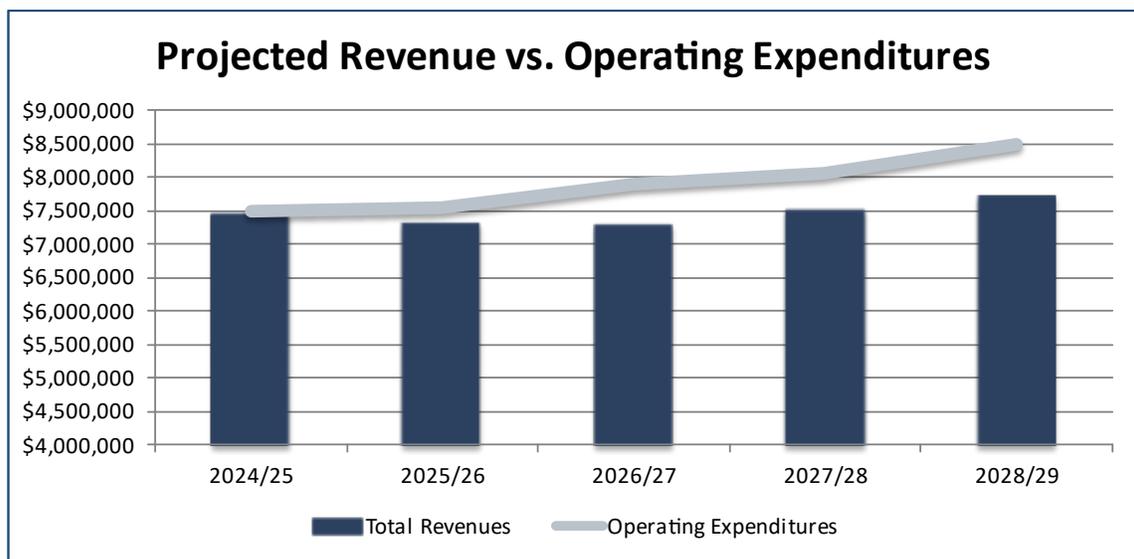


## Five-Year Projections (continued)

### Operating Expenditures:

- Salaries, Wages, and Benefits:
  - Wages are currently estimated to increase at a rate of 3% per year.
  - 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 6.9% for the purpose of projecting the unfunded actuarial liability. Differences between actual investment gains and the 6.9% will impact future unfunded actuarial liabilities and our annual pension costs.
- Supplies and Operation and Maintenance expenditures are projected to increase 3% per year.
- Utilities are projected to increase 3% per year.
- General and Administrative expenditures are projected to increase at a rate of 3% per year except for the following line items:
  - Property insurance is projected to increase 5% per year.
  - Coastal Conservancy payment will remain constant.
  - Cities redevelopment fees, legislative advocacy, bonds, and discretionary funds are projected to remain constant.
  - Election expense is budgeted every other year as Board terms expire.

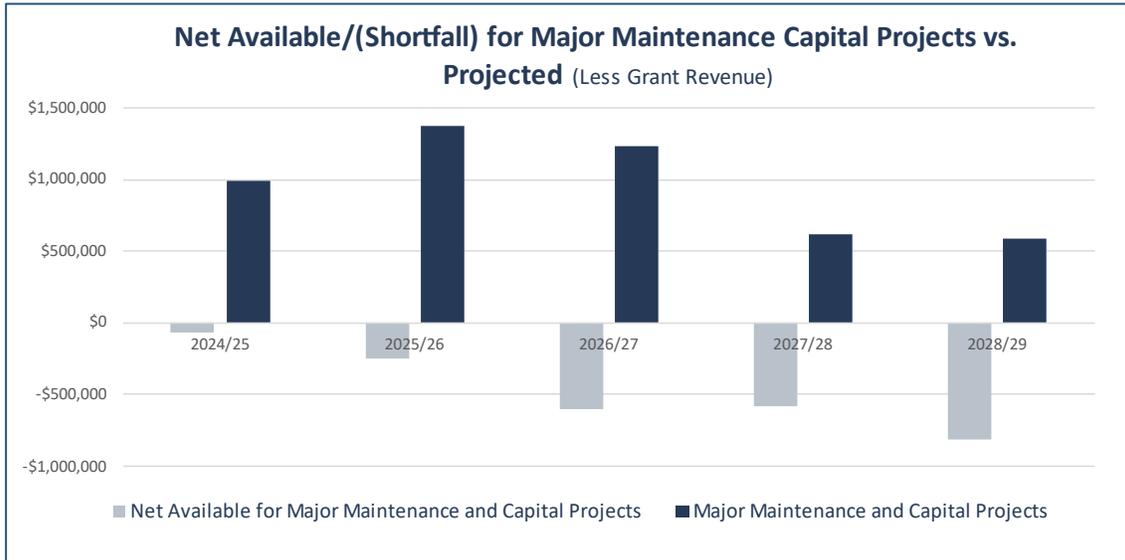
**Major Maintenance and Capital Projects:** Further details can be found in the [Major Maintenance and Capital Projects and Asset Purchases](#) sections.



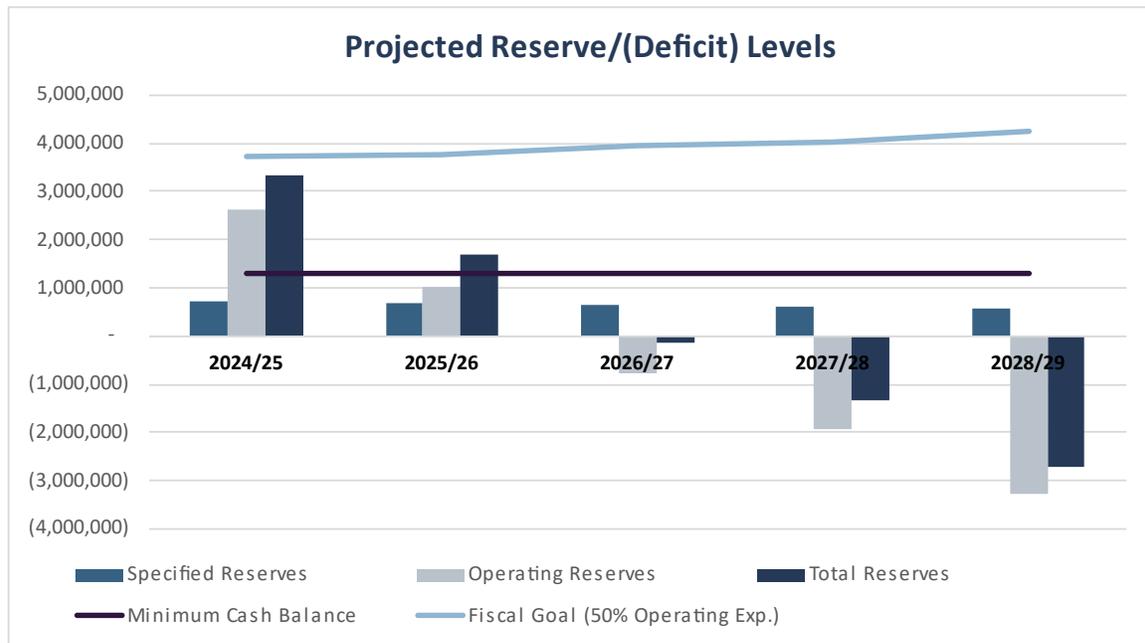
Based on currently available information, operating expenditures are projected to outpace revenues in fiscal year 2024/25 and on. The District recognizes this is not a sustainable position and is working on a long-term mitigation plan to maximize revenue and manage expenses within available resources.



## 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 should not 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)

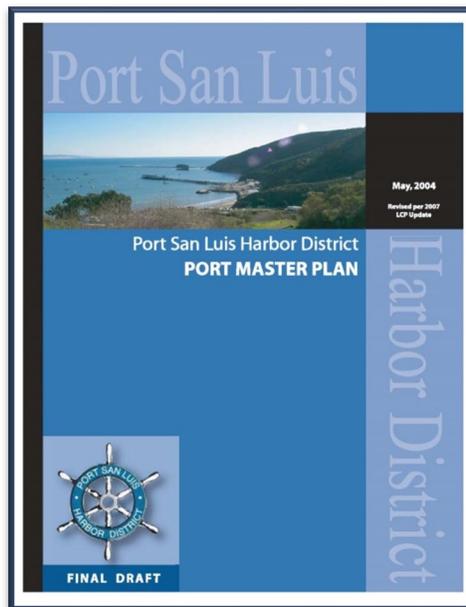
Port San Luis should be a harbor with protected, maintained, and enhanced resources that balance the environmental, social, and economic needs of the District and the various user groups (Chapter 3 of the [Port San Luis Master Plan](#)).

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.





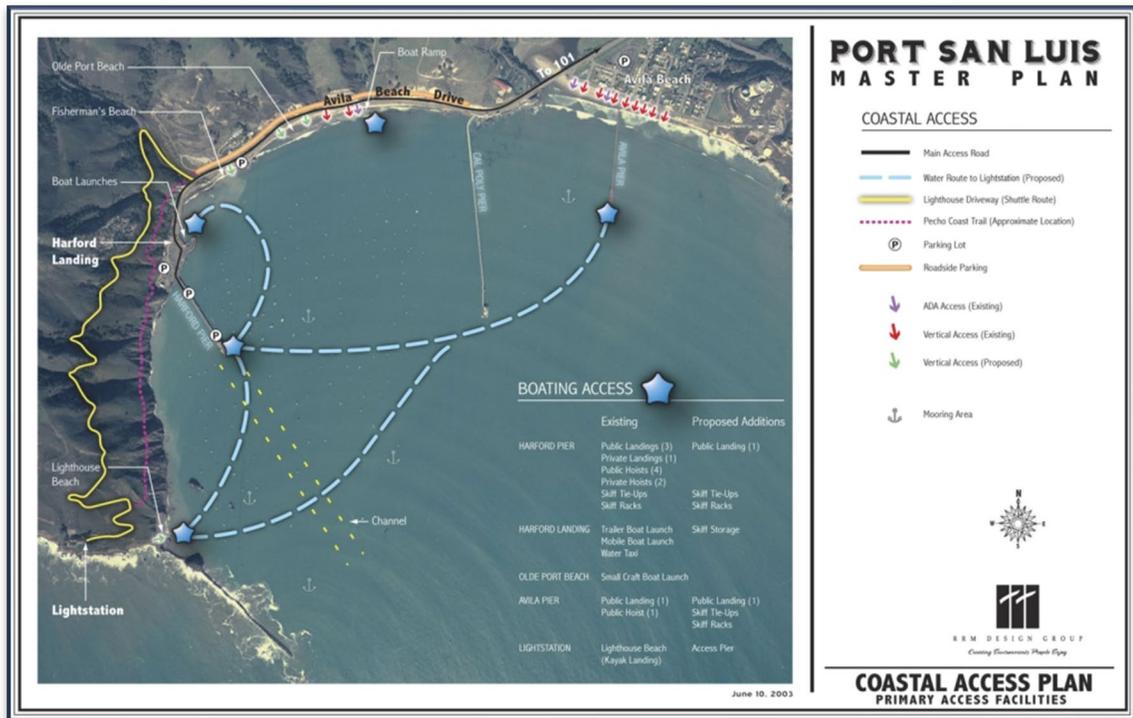
## Long-Term Goals and Strategies (continued) (From the Port San Luis Master Plan)

### 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.

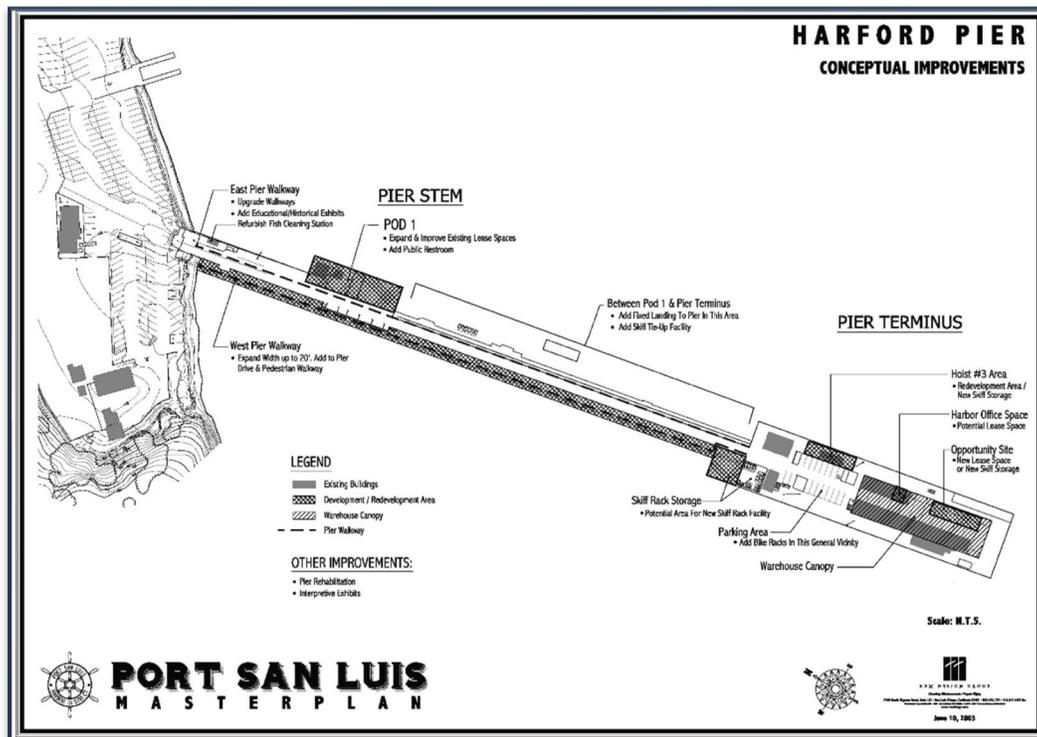




## Long-Term Goals and Strategies (continued) (From the Port San Luis Master Plan)

### 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.

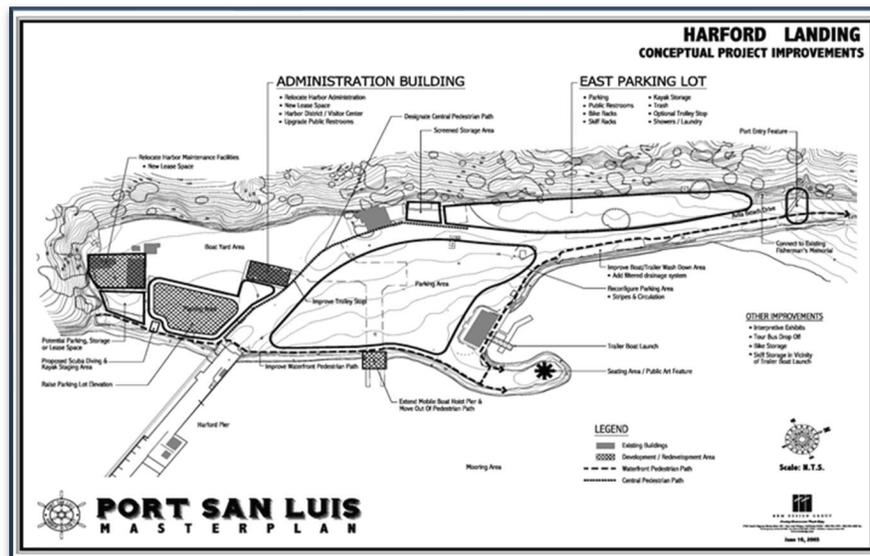




## Long-Term Goals and Strategies (continued) (From the Port San Luis Master Plan)

### 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 Point (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.

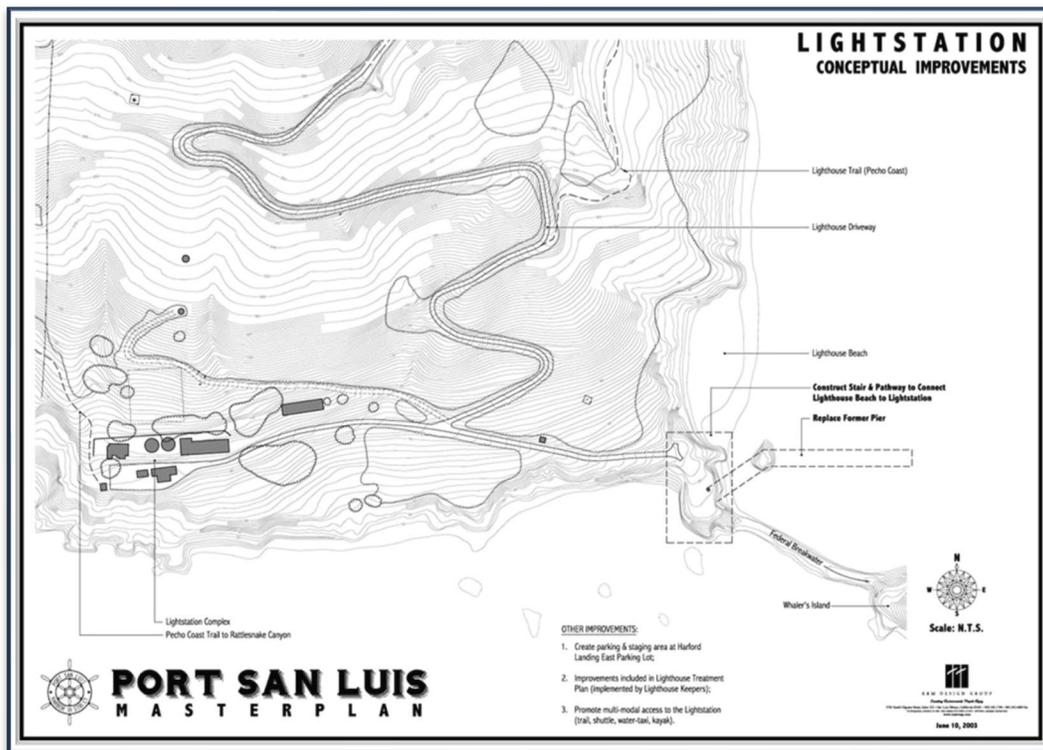




## Long-Term Goals and Strategies (continued) (From the Port San Luis Master Plan)

### 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.



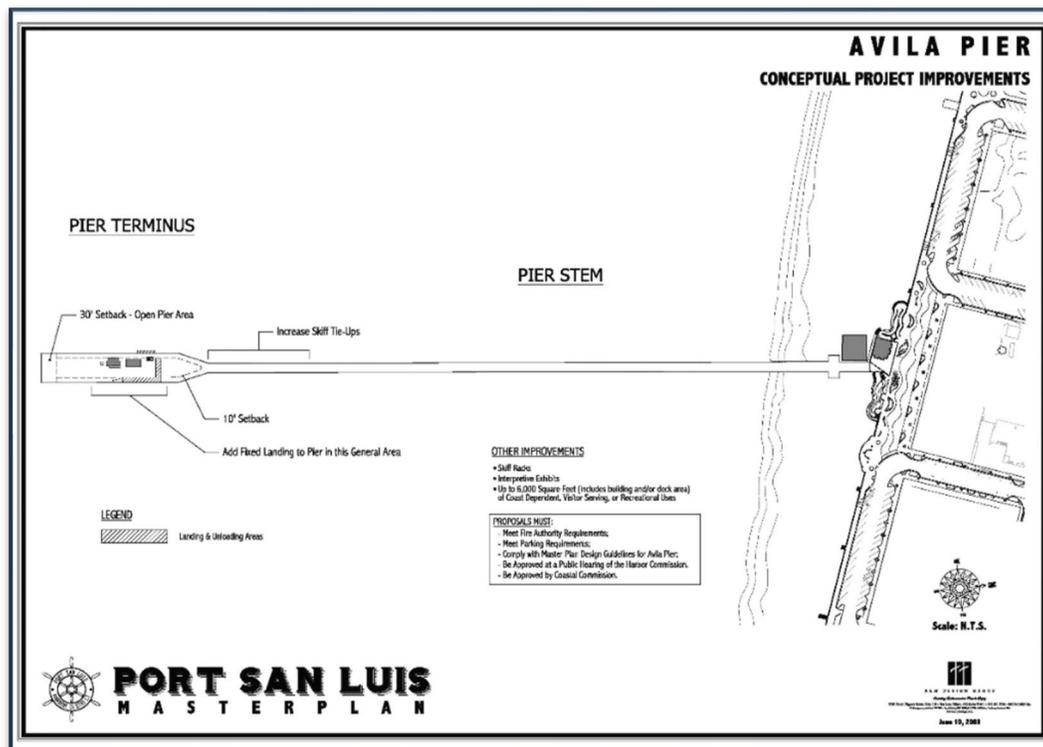


## Long-Term Goals and Strategies (continued) (From the Port San Luis Master Plan)

### 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:** See *Limited Resources* under the [Short-Term Factors Influencing Decisions](#) section on page 12 for more information on the Avila Beach Pier.





# 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 should result in cash from operations and property taxes equal to 100% of our combined (general/enterprise fund) operating costs and provide for capital improvements. The budget will be presented to the Harbor Commission at a scheduled public hearing. The Preliminary Budget will be adopted prior to June 15<sup>th</sup> each year, and the Final Budget shall be adopted prior to June 30<sup>th</sup>.
3. *Identify & Mitigate Future Risk:* The Harbor 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 policy goal is to annually fund capital purchases and improvements and ongoing major maintenance of existing facilities with an amount equal to annual depreciation expense or approximately \$596,612 in 2022/23. 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”). 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 2024/25 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, 2023, through June 30, 2024, is approximately \$33.0 billion (per County's Tax Rate Book), making the debt limit approximately \$4.9 billion.

### **Fund Balance Policy**

The District's fund balance policy establishes a minimum level at which operating reserve 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 3022 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 fiscal goals policy is to establish and maintain an operating reserve (aka: unassigned fund balance) equal to 50% of the District's operating expenditures (Policy 3022) and to generate sufficient cash flow from operations and grants to fund capital improvements and infrastructure maintenance annually in an amount approximately equal to the capital asset depreciation expense. Using 2024/25 budgeted expenditures, the operating reserve should be approximately \$3,765,678. The reserve should not 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, with the exception of major maintenance items, is 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. Individual major maintenance items are budgeted as separate line items for better oversight.

The Capital Outlay Fund is 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 are recorded only when payment is due. Individual capital projects are budgeted as separate line items for better oversight.

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. Compensated Absences and Other Post-Employment Benefits are budgeted using full accrual accounting. Major maintenance and capital projects are budgeted under the modified accrual basis.

### Accounting Basis

The accounting basis refers to the method in which the District's revenues, expenses assets, liabilities, and fund balance 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:

- The General Fund's budgeted major maintenance costs are reported under the modified accrual basis of accounting.
- The Capital Project Fund's budgeted costs and debt service are reported under the modified accrual basis.
- The Enterprise Fund's budgeted capital assets and major maintenance are reported under the full accrual accounting basis including asset cost 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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