Agenda Item 7c.

COMMISSIONERS 1st Division Aaron Newman 2nd Division Greg Dale 3rd Division Stephen Kullmann 4th Division Craig Benson 5th Division Patrick Higgins Humboldt Bay Harbor, Recreation and Conservation District (707) 443-0801 P.O. Box 1030 Eureka, California 95502-1030



STAFF REPORT HARBOR DISTRICT MEETING June 13, 2024

TO: Honorable Board President and Harbor District Board Members

FROM: Chris Mikkelsen, Executive Director

DATE: June 7, 2024

TITLE: Preliminary Budget Adoption for Fiscal Year 2024-2025

STAFF RECOMMENDATION: It is recommended that the Board: Adopt the Preliminary Budget for FY 2024-2025.

SUMMARY: The Budget is prepared annually under the direction of the Executive Director. In accordance with CA Harbors and Navigation Code Section 6093, on or before June 15, the District Board shall estimate and determine the amount of money required by the Harbor District and shall adopt a preliminary budget. Per Section 6093.3, the final budget shall be reported to the Board of Supervisors not later than August 1st.

DISCUSSION: The Preliminary budget is comprehensive and provides an estimate of what will be included in the final budget. If the Board adopts the final budget, Staff will work with the District Accountant to develop a monthly Cash Flow Analysis of the income and expenditures as well as an update of the District Reserve Balance and contractual fund balances. If there are specific changes to the Budget that the Board would like to consider, Staff would recommend the Board adopt the preliminary budget. It is important to note that District Staff continues to have a very large workload and have limited capacity to take on additional projects over what is already budgeted.

The following are some highlights and assumptions:

- 1. Expenditures in FY 2023-2024 were within amounts budgeted, although some projects had to be deferred.
- 2. The preliminary budget is balanced.
- 3. The District's cash flow is manageable, and we have sufficient reserves to meet our reserve policies.
- 4. Rental income on the District's Samoa Peninsula is up from the last two years, but still being prioritized in the interim before Nordic begins construction.

- 5. Legal expenses are projected to continue to increase and an additional \$66,000 is budgeted for New Terminal Lease.
- 6. The Budget includes \$22,000 for RMT II Property Taxes in FY 2024-25. This payment may be reimbursed once the occupancy tax has migrated to tenants and is half of what was paid in FY 2023-2024.
- 7. In 2023 the District borrowed approximately \$5.5 million with \$3 million budgeted in FY 23-24 for dredging and approximately \$2.3 million expended in FY 22-23 on the acquisition of property for the new terminal project. The loan payments are split approximately 44% to the General Fund and 56% from Woodley Island with repayment from the dredge surcharge income.
- 8. Dredging was budgeted at \$3 million and awarded to The Dutra Group. Half of the funds were expended in FY 2023-2024 before the dredge window closed. The Dutra Group has agreed to return this summer and finish the project. When dredging has been completed, the dredge fund balance will be negative.
- An approximately \$6 million contract was executed with Caltrans for the Spartina Eradication Project underway. These funds are budgeted and will be expended over seven years. The contract includes funds for contract administration and the project began in June 2023.
- Effective in May 2024, a Humboldt Bay Eelgrass Mitigation Project Agreement was signed with Caltrans for Phase 1 of the project not to exceed \$590,000 over the next five years. Contract administration funds have been included in the project agreement.
- 11. Approximately \$11 million in grant funds have been awarded for the new Heavy Lift Marine Terminal to Support the Offshore Wind Industry; these funds will be budgeted and expended over the next three years.
- 12. \$8.6M in funds from PIDP, with the match from the California Energy Commission grant with fund the remainder of phase 1 and the beginning of phase 2 of the Humboldt Bay Multipurpose Wind Terminal Project. Once the contract has been awarded, it will be added to the final budget.
- 13. Approximately \$900,000 in grant funds were awarded for the Samoa Peninsula Beautification Project. The project commenced in FY 2022-23 and just over half of the funds have been expended so far; the project is scheduled for completion this FY.
- 14. The District has a significant amount of one-time contract funds budgeted. Efforts should be made to continue these and other one-time projects. However, these large contracts tend to skew the budget and give the false impression that these revenue streams will continue into the foreseeable future.
- 15. The Fields Landing Boat Yard industrial pretreatment is budgeted at \$150,000.
- 16. The Woodley Island Restaurant roof repairs are budgeted at \$20,000.
- 17. The Employee Bargaining Agreement was renewed as of July 1, 2023. The budget reflects payroll adjustments approved in this agreement.
- 18. The District should continue to evaluate the staffing needs of the District as we continue to transition our port to meet the needs of the offshore wind industry.
- 19. Preliminary Reserve Account Balances have been maintained and accounted for in segregated fund.

The Budget Process and Policy previously approved by the Board states, "The Board will maintain a fund balances or working capital balances of at least twenty percent (20%) of operating expenditures in the General Fund and all Enterprise Funds and Internal Service Funds." Staff will continue to review the preliminary budget to identify areas to which cuts can be made to 1) reduce the shortfall and 2) to fund the recommended reserve balance.

In addition to the Reserve Policy, the District also has loan covenants that require the District to maintain Fund that is sufficient for debt service ratio of 1.25. This amount is not in addition to the District's Reserve Fund. To ensure that we have sufficient cash during this critical transition period, maintaining sufficient cash reserves will be critical.

ATTACHMENTS:

A. Preliminary Budget (Income, Expense, Debt Service, and Reserve Deposits)

Agenda Item 7c. Attachment A

eliminary Budget FY 2024/25	General Fund	Woodley Island	Fields Landing	Shelter Cove	RMT2	Redwood Dock	New Terminal	Tidelands	Grants	TOTAL
Ordinary Income/Expense										
Income										
Donations										
45709 · Donations - Sea Scouts										-
46519 · Donations - Lighthouse		10								10
Donations - Other										
Total Donations	-	10	-	-	-	-	-	-		10
Dredging Revenue										
41308.4 · Dredging Revenue - Other										-
41308.5 · Dredging Set-Aside										-
41318 · Dredging Surcharge - T		238,075	15,000							253,075
Dredging Revenue - Other										-
Total Dredging Revenue	-	238,075	15,000	-	-	-	-	-		253,075
Fees										
40108 · PERMITS-T	2,000	5,520								7,520
40509 · Travel Lift Fees - T										-
40609 · Haul Out Fees - T										-
40618 · Boat Launch Fees - T										-
40808 · Pilotage Services - T								2,341		2,341
41308 · Moorage - T										-
41308.1 · Poundage - T		2,000				3,299				5,299
41818 · Late Charges/Interest - T		60,000						900		60,900
41819 · Late Charges/Interest - NT		600			600					1,200
45608 · Chevron - Ports O&M - T								32,350		32,350
Fees - Other										-
Total Fees	2,000	68,120	-	-	600	3,299	-	35,591		109,610
Float Replacement Account										
41418 · Float Replacement		80,133								80,133
Float Replacement Account - Other										-
Total Float Replacement Account	-	80,133	-	-	-	-	-	-		80,133
Grant Revenue										
Conservation Grants										
45208.3 · Conservation Grants, Gov't - T										
Conservation Grants - Other										
Total Conservation Grants										
Facilities Grants										
45300 · Facilities Grants, Other - NT										
Facilities Grants - Other										
Total Facilities Grants										
Harbor Grants										
45208 · Harbor Grants, Other - T										
45208 · Harbor Grants, Other - T 45208.1 · Harbor Grants, Gov't - T				2,352,000						
				2,352,000						

Recreation Grants 45208.2 · Recreation Grants, Gov't - T									
Recreation Grants - Other									
Total Recreation Grants									
Grant Revenue - Other									
Total Grant Revenue				2,352,000					2,352,000
Harbor Surcharge									
40908 · Harbor Improvement Surcharge-T							117,230		117,230
Harbor Surcharge - Other									-
Total Harbor Surcharge	-	-	-	-	-	-	- 117,230		117,230
Interest Revenue									
43108 · Interest Income - T							97,532		97,532
43109 · Interest Income - NT	6,417								6,417
43309 · Interest On Del Accts - NT					54				54
43318 · Interest On Del Accts - T									-
47008 · Gain (Loss) on Investements - T									-
47009 · Gain (Loss) on Investements - N									-
Interest Revenue - Other									-
Total Interest Revenue	6,417	-	-	-	54	-	- 97,532		104,003
Other Revenue									
45808 · Gain (Loss) On Sale of Assets -									-
45809 · Gain (Loss) Sale of Assets - NT									-
45908 · Other Revenue - T								1,247,909	1,247,909
45909 · Other Revenue - NT	51,166	800						3,950	55,916
46008 · Recovery of Bad Debt - T									-
46009 · Recovery of Bad Debt - NT									-
Other Revenue - Other									-
Total Other Revenue	51,166	800	-	-	-	-		1,251,859	1,303,825
Rent Income									
40218 · Slip Rents - T		618,691							618,691
40318.1 · Transient Rentals - T		32,873							32,873
40518 · Equipment Rent - T	\$	3,444.00					4,738		8,182
40519 · Equipment Rent - NT									-
40809 · Yard Rent - NT - Other						12,255			12,255
41108 · Rents, Tidelands Leases - T							274,536		274,536
41309 · Storage - NT		57,938							57,938
41409 · Upland Rent - NT		155,960	61,179		779,960	26,588			1,023,687
41409.2 · Redwood Terminal 2 - NMTC									-
41409 · Upland Rent - NT - Other									-
Total 41409 · Upland Rent - NT									-
Rent Income - Other									-
Total Rent Income	-	868,906	61,179	-	779,960	38,843	- 279,274		2,028,161
Sales									
40109 · Sales, Retail - NT		0.000							-
40119 · Concession Sales - NT - Other		6,200							

Tax Revenue										
43509 · Property Tax Revenues	1,210,000									1,210,000
45009 · Other Federal Tax Revenue										-
Tax Revenue - Other										-
Total Tax Revenue	1,210,000	-	-	-	-	-	-	-		1,210,000
Utility Surcharge										
40409 · Utility Surcharge - NT		7,199			23,160	6,950		1,080		38,389
40418 · Utility Surcharge, Marina Dock		63,840								63,840
Utility Surcharge - Other										-
Total Utility Surcharge	-	71,039	-	-	23,160	6,950	-	1,080		102,229
47019 · Returned Check Charges	70									70
52708.1 · Discount	250									250
Total Income	1,269,903	1,333,284	76,179	2,352,000	803,774	49,091	-	530,707	1,251,859	7,666,796
Gross Profit										
Expense										
Accounting/Auditing Services										
52500 · Accounting Fees - T	60,000									60,000
52508 · Accounting Fees - NT	20,000					1,565				21,565
Accounting/Auditing Services - Other	-									-
Total Accounting/Auditing Services	80,000	-	-	-	-	1,565	-	-		81,565
Advertising & Promotion										
51000 · Advertising & Promotion - NT	1,062	550								1,612
51008 · Advertising & Promotion - T	2,945									2,945
Advertising & Promotion - Other	-									-
Total Advertising & Promotion	4,007	550	-	-	-	-	-	-		4,557
Bad Debts										
51308 · Bad Debts - T	-	3,216								3,216
51309 · Bad Debts - NT	-									-
Bad Debts - Other	-									-
Total Bad Debts	-	3,216	-	-	-	-	-	-		3,216
Capital Outlay										
53608 · Expenses Pending Transfer - Ves	-									-
53609 · Expenses Pending Transfer-Bldg	-									-
53618 · Expenses Pending Transfer-Auto	-									-
53619 · Expenses Pending Transfer - Eq	-									-
55618 · Float Replacement Expense	-									-
Capital Outlay - Other	-									-
Total Capital Outlay	-	-	-	-	-	-	-	-		-
Communications										
51400 · Communications - NT	9,000				2,520					11,520
51408 · Communications - T	2,000									2,000
Communications - Other	-									-
Total Communications	11,000	-	-	-	2,520	-	-	-		13,520
Conference & Meetings										
51500 · Conferences & Meetings - NT	19,381	200					1,200			20,781
51508 · Conferences & Meetings - T	2,248									2,248

Conference & Meetings - Other	-								-
Total Conference & Meetings	21,629	200	-	-	-	-	1,200	-	23,029
Depreciation		-							
53508 · Depreciation - T	-								-
53509 · Depreciation - NT	-								-
Depreciation - Other	-								-
Total Depreciation	-	-	-	-	-	-	-	-	-
Dredging Expense									
55608 · Dredging Expense - T	-		3,000						3,000
56708 · Dredging - GT	-								-
56718 · Dredging - MT	743	2,000,000							2,000,743
Dredging Expense - Other	-								-
Total Dredging Expense	743	2,000,000	3,000	-	-	-	-	-	2,003,743
Dues, Subscriptions & Licences									
51600 · Dues & Subscriptions - NT	36,000		500						36,500
51608 · Dues & Subscriptions - T	6,000								6,000
Dues, Subscriptions & Licences - Other	-								-
Total Dues, Subscriptions & Licences	42,000	-	500	-	-	-	-	-	42,500
Elections & Government Fees									
51700 · Elections & Prop Tax Assess-NT					22,000				22,000
51708 · Elections & Prop Tax Assess - T	-								-
Elections & Government Fees - Other	-								-
Total Elections & Government Fees	-	-	-	-	22,000	-	-	-	22,000
Engineering Services									
52400 · Engineering Fees - NT	3,167		18,400	56,795	16,344				94,705
52408 · Engineering Fees - T					4,521				4,521
Engineering Services - Other									-
Total Engineering Services	3,167	-	18,400	56,795	20,865	-	-	-	99,226
Fuel									
50400 · IMPUTED AUTO VALUE G/A									
51200 · Automotive, Fuel- NT	5,729				76				5,805
51208 · Vessel Fuel								4,003	4,003
51218 · Automotive, Fuel - T	6,090								6,090
Fuel - Other	-								-
Total Fuel	11,819	-	-	-	76	-	-	4,003	15,897
Grant Expenses									
Conservation Grant Expenses									
50100.3 · Conservation Grant - Wages	-								-
50500.3 · Conservation Grant - Payroll Be	-								-
54408.3 · Conservation Grant Exp	-								-
Conservation Grant Expenses - Other	-								-
Total Conservation Grant Expenses	-	-	-	-	-	-	-	-	-

biol.1: liketor Grant Expanse. Payral .	50110.1 · Salaries&Wages M/A Harbor Grant	_								_
448.1 - Hurbor Goant Expanses -	-	-								-
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Test Hubbo Grant Exponses - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>_</td>										_
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440.2. * Recreasion from Expanses - Other .										
Resension Grant Expanses . <td>-</td> <td>_</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>_</td>	-	_								_
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Total Granti Expenses -		-								_
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51800 -insurance -NT 31,075 31,05,01	· ·	-	-	-	-	-	-	-	-	-
5100 · Insurance - T 31,073 · · · · · · · · · · · · · · · · · · ·		404.000								404.00
Insurance Other Insurance										
Total Insurance 155,697 .										31,07
Interest Expanse 126,42 49,572 49,872 49,872 177,5,75 56190 - Interest Expanse - Other 100,143 21,834 49,566 - 49,872 37,78,75 Total Interest Expanse - Other 100,143 184,259 - 49,566 - 49,572 37,78,75 Exgail Services 100,143 184,259 - 49,566 - 49,572 37,78,75 Exgail Services 100,233 36,715 - 49,526 30,718,75 - 49,928 115,86 S2300 - Logal Fees - NT 8,342 - 49,928 115,86 - 49,928 115,86 S2300 - Logal Fees - NT 8,342 - - 666,334 - 140,66 Maintenance - Expinyment - 79 47,500 315 - - 2,666 70,72 S2100 - Rogairs & Maint, Equip - NT 3,084 5,000 315 - 2,666 70,72 S2109 - Rogairs & Maint, Equip - NT 3,026 51,500 1,815,500										-
55108- Interest Expanse - T 126,425 49,872 176,22 55109 - Interest Expanse - NT 100,143 21,834 - 49,566 - 49,872 376,22 Total Interest Expanse - Other - 49,872 347,84 34		155,697	-	-	-	-	-	-	-	155,69
S5109 · Interest Expanse - NT Interest Expanse - Other100,14321,33421,33449,566100,14371,50Total Interest Expanse - Other148,25949,566-49,87236,715Legal Sarvices22,03936,715-49,56610,045105,803S2308 · Logal Fees - T Logal Sarvices - Other29,23936,715-49,56649,928115,803S2308 · Logal Fees - T Logal Sarvices - Other29,33749,872115,803S2308 · Logal Fees - T 	•									
Interest Expanse - Other 100,13 148,259 - - 49,566 - - 49,872 337,83 Legal Services 9,233 36,715 - 49,506 - 49,923 337,83 S2300 - Legal Fees - NT 8,342 - 49,928 16,465 42,88 Legal Services - Other - 701 16,663 - - 40,928 - - - 40,928 - - - 40,928 - 15,88 - - - 49,928 - 15,88 - - - 66,994 - - - - - 7,94 - - - 40,928 - 12,11 - - 12,11 - - 12,11 - - 12,11 - - 2,666 - 90,20 - 12,31 - - 2,666 - 2,32,32 2,365 - 12,31 - 2,2,666 30,22,3 -<	55108 · Interest Expense - T								49,872	
Total Interest Expense 100,143 148,259 · · 49,566 · · 49,872 347,80 Legal Services	-	100,143	21,834			49,566				171,54
Legal Services 49,928 49,928 115,81 52308 · Legal Fees - T 8,342 16,465 24,80 Legal Services - Other 16,465 24,80 Total Legal Services - Other - 66,394 - 140,60 Siz08 · Legal Fees - T 8,751 - - 66,394 - 140,60 Maintenance - Equipment - 30,84 5,000 315 - - 66,394 - 140,60 Siz09 · Automotive, Repairs - NT 89 12,016 - 2,666 50,2 Maintenance - Equipment 79 47,500 - 2,666 50,2 Maintenance - Facilities - 3,699 55,500 - 12,31 - - 2,666 50,2 - - 7 - - - 6,666 50,2 - - - 2,666 50,2 - - - - - - - - - - - - -	Interest Expense - Other									-
52300 · Legal Fees - NT 29,239 36,715 49,928 115,81 52300 · Legal Fees - T 8,342 16,465 24,81 Legal Services - Other 7 36,715 - - 66,394 - 140,465 Maintenance - Equipment 89 12,016 - 26,666 70,71 52710 · Repairs & Maint, Equip - NT 3,084 5,000 315 - - 2,666 70,72 Maintenance - Equipment - Other 79 47,500 34,0400 5,373 22,341 2,332,22 Maintenance - Equipment - Other 79 47,500 340,000 5,573 22,341 2,332,22 S2708 · Repairs & Maint, Facilities - GNT 3,506 31,556 15,000 1,500 1,500 1,500 2,2,341 2,332,22 S2709 · Repairs & Maint, Facilities - N 72,226 5,000 1,500 1,500 1,500,00 1,500 1,500,00 1,500,00 1,500,00 1,500,00 1,500,00 1,500,00 1,500,00 1,500,00 1,500,00 1,500,00	Total Interest Expense	100,143	148,259	-	-	49,566	-	-	49,872	347,84
52308 · Legal Fees - T 8,342 16,465 24,80 Legal Services - Other 7 66,034 - 96,039 - 7	Legal Services									
Legal Sarvices Other 37,581 36,715 - - 66,394 - 140,69 Maintenance - Equipment 5209 - Automotive, Repairs - NT 89 12,016 12,016 12,016 S2710 - Repairs & Maint, Equip - NT 3,084 5,000 315 84,000 315 84,000 315 84,000 315 84,000	52300 · Legal Fees - NT	29,239		36,715				49,928		115,88
Total Legal Services 37,581 36,715 - - 66,394 - 140,61 Maintenance - Equipment 51209 · Automotive, Repairs & Maint, Equip - NT 89 12,016 12,11 52710 · Repairs & Maint, Equip - NT 3,084 5,000 315 8,44 52718 · Repairs & Maint, Equip - NT 79 47,500 2,666 50,22 Maintenance - Equipment - Other - 3,253 52,500 - 12,331 - - 2,666 70,72 Maintenance - Facilities - - 3,506 31,556 150,000 1,815,500 304,000 5,373 22,341 2,322,2 52709 · Repairs & Maint, Facilities - T 3,506 31,556 150,000 1,815,500 304,000 5,373 22,341 2,322,2 52709 · Repairs & Maint, Facilities - GNT 3,699 58,500 10,000 5,600 1,500 1,500 140,60 25,000 12,929 9,278 109,00 161,51 - 22,341 3,121,00 31,121,00 31,121,00 31,121,00 31,121,00	52308 · Legal Fees - T	8,342						16,465		24,80
Maintenance - Equipment 89 12,016	Legal Services - Other									-
5120 • Automotive, Repairs • NT 89 12,016 12,016 52710 · Repairs & Maint, Equip • NT 3,084 5,000 315 8,44 52718 · Repairs & Maint, Equip - T 79 47,500 2,666 50,22 Maintenance - Equipment - Other - 2,666 50,22 50,22 Maintenance - Equipment - Other - 2,666 70,72 S2709 · Repairs & Maint, Facilities - G/NT 3,506 31,556 150,000 1,815,500 304,000 5,373 22,341 2,332,22 52709 · Repairs & Maint, Facilities - G/NT 3,669 58,500 10,000 566,000 15,000 1,500 1,500 1,500 52,003 1,500 1,50	Total Legal Services	37,581	-	36,715	-	-	-	66,394	-	140,68
52710 · Repairs & Maint, Equip - NT 3,084 5,000 315 8,44 52710 · Repairs & Maint, Equip - T 79 47,500 2,666 50,22 Maintenance - Equipment - Other 7 3,253 52,500 - 12,331 - - 2,666 70,77 Maintenance - Equipment - Other 7 3,506 31,556 150,000 1,815,500 304,000 5,373 22,341 2,332,22 23,232,22 23,237 6,33,233 22,341 2,332,22 23,231 2,324 2,332,22 23,231 2,324 2,332,22 23,231 2,341 2,332,22 23,231 2,32,341 2,332,22 23,231 2,341 2,332,22 23,231 2,341 2,332,22 23,231 2,341 2,332,22 23,231 2,341 2,332,22 23,231 2,341 2,332,22 23,231 2,341 2,332,22 23,231 109,00 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500	Maintenance - Equipment									
52718 · Repairs & Maint, Equip - T 79 47,500 2,666 50,2 Maintenance - Equipment - Other - 3,253 52,500 - 12,331 - - 2,666 70,79 Maintenance - Equipment - Other - 3,506 31,556 150,000 1,815,500 304,000 5,373 22,341 2,332,22 52709 · Repairs & Maint, Facilities - G/NT 3,609 58,500 100,00 566,000 15,000 1,500 654,66 52719 · Repairs & Maint, Facilities - G/NT 3,699 58,500 100,000 566,000 15,000 1,500 1,500 654,66 52719 · Repairs & Maint, Facilities - Other - 25,000 1,000 566,000 15,000 1,500 1,500 109,00 Maintenance - Facilities - Other - 25,000 2,383,000 340,029 16,151 22,341 3,121,00 Maintenance - IT - - 74 74 74 74 74 Maintenance - IT - Other - - - 817 - - 6,33 Total Maintenance - IT - Other - <td>51209 · Automotive, Repairs - NT</td> <td></td> <td>89</td> <td></td> <td></td> <td>12,016</td> <td></td> <td></td> <td></td> <td>12,10</td>	51209 · Automotive, Repairs - NT		89			12,016				12,10
Maintenance - Equipment - Other 3,253 52,500 12,331 - - 2,666 70,74 Maintenance - Facilities 3,506 31,556 150,000 1,815,500 304,000 5,373 22,341 2,332,22 52709 · Repairs & Maint, Facilities - G/NT 3,699 58,500 10,000 566,000 15,500 1,500 1,500 4,664,66 52719 · Repairs & Maint, Facilities - N 72,226 5,000 1,500 21,029 9,278 109,00 664,66 52719 · Repairs & Maint, Facilities - N 72,226 5,000 1,500 21,029 9,278 109,00 5,000 109,00 5,000 109,00 5,000 109,00 5,000 109,00 5,000 109,00 5,000 109,00 5,000 109,00 5,000 109,00 5,000 109,00 5,000 109,00 5,000 109,00 5,000 109,00 5,000 109,00 5,000 109,00 5,000 109,00 5,000 109,00 109,00 109,00 109,00 109,00 109,00 109,00	52710 · Repairs & Maint, Equip - NT		3,084	5,000		315				8,40
Total Maintenance - Equipment - 3,253 52,500 - 12,331 - - 2,666 70,77 Maintenance - Facilities 52708 · Repairs & Maint, Facilities - T 3,506 31,556 150,000 1,815,500 304,000 5,373 22,341 2,332,22 52709 · Repairs & Maint, Facilities - G/NT 3,699 58,500 10,000 566,000 15,000 1,500 1,500 1,500 1,000 566,000 15,000 1,500 1,000 566,000 1,500 1,500 1,000 566,000 1,500 1,000 566,000 1,500 1,000 566,000 1,500 1,000 566,000 1,500 1,000 566,000 1,500 1,000 566,000 1,500 1,000 566,000 1,500 1,000 566,000 1,500 1,000 56,000 1,000 1,000 56,000 1,000 1,000 25,000 1,000 26,000 1,000 26,000 2,000 1,000 26,000 2,000 1,000 26,000 2,000 <th< td=""><td>52718 · Repairs & Maint, Equip - T</td><td></td><td>79</td><td>47,500</td><td></td><td></td><td></td><td></td><td>2,666</td><td>50,24</td></th<>	52718 · Repairs & Maint, Equip - T		79	47,500					2,666	50,24
Maintenance - Facilities 3,506 31,556 150,000 1,815,500 304,000 5,373 22,341 2,332,22 \$2708 · Repairs & Maint, Facilities - G/NT 3,699 58,500 10,000 566,000 15,000 1,500 654,66 \$2719 · Repairs & Maint, Facilities - G/NT 3,699 58,500 10,000 566,000 15,000 1,500 654,66 \$2719 · Repairs & Maint, Facilities - O/NT 72,226 5,000 1,500 21,029 9,278 109,00 Maintenance - Facilities - Other - 25,000 1,500 2,383,000 340,029 16,151 - 22,341 3,121,00 Maintenance - Facilities - Other - 25,000 2,383,000 340,029 16,151 - 22,341 3,121,00 Maintenance - IT - 7,726 187,282 165,000 2,383,000 340,029 16,151 - 22,341 3,121,00 Maintenance - IT - 7,726 7,82 817 - - 5,550 Total Maintenance - IT <td>Maintenance - Equipment - Other</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td>	Maintenance - Equipment - Other									-
52708 · Repairs & Maint, Facilities - T 3,506 31,556 150,000 1,815,500 304,000 5,373 22,341 2,332,22 52709 · Repairs & Maint, Facilities - G/NT 3,699 58,500 10,000 566,000 15,000 1,500 654,60 <td>Total Maintenance - Equipment</td> <td>-</td> <td>3,253</td> <td>52,500</td> <td>-</td> <td>12,331</td> <td>-</td> <td>-</td> <td>2,666</td> <td>70,75</td>	Total Maintenance - Equipment	-	3,253	52,500	-	12,331	-	-	2,666	70,75
52709 · Repairs & Maint, Facilities - G/NT 3,699 58,500 10,000 566,000 15,000 1,500 1,500 1,500 1,500 1,500 1,500 1,500 109,00	Maintenance - Facilities									
52719 · Repairs & Maint, Facilities - N 72,226 5,000 1,500 21,029 9,278 109,00 Maintenance - Facilities - Other 25,000 25,000 21,029 9,278 25,000 25,000 Total Maintenance - Facilities - Other 7,206 187,282 165,000 2,383,000 340,029 16,151 - 22,341 3,121,000 Maintenance - IT 7,006 Maintenance, IT Equip - N 7,82 817 570,000 5,500 570,000 817 5,500 570,000 817 7,920 5,500 5,500 5,500 5,500 7,920 5,500 5,500 5,500 817 5,500 5,50	52708 · Repairs & Maint, Facilities - T	3,506	31,556	150,000	1,815,500	304,000	5,373		22,341	2,332,27
Maintenance - Facilities - Other - 25,00 Total Maintenance - Facilities 7,206 187,282 165,000 2,383,000 340,029 16,151 - 22,341 3,121,00 Maintenance - IT - - - - - - 57008 · Maintenance, IT Equip - T 4,738 817 817 - - 5,500 5,500 - 7,400 5,500 7,400 7,400 5,500 7,400 - - 5,500 - 7,400 7,400 7,400 7,400 - - 5,500 - 7,400	52709 · Repairs & Maint, Facilities - G/NT	3,699	58,500	10,000	566,000	15,000	1,500			654,69
Total Maintenance - Facilities 7,206 187,282 165,000 2,383,000 340,029 16,151 - 22,341 3,121,00 Maintenance - IT 57008 · Maintenance, IT Equip - T 4,738 817 55,59 55,59 57009 · Maintenance, IT Equip - NT 782 <td< td=""><td>52719 · Repairs & Maint, Facilities - N</td><td></td><td>72,226</td><td>5,000</td><td>1,500</td><td>21,029</td><td>9,278</td><td></td><td></td><td>109,03</td></td<>	52719 · Repairs & Maint, Facilities - N		72,226	5,000	1,500	21,029	9,278			109,03
Total Maintenance - Facilities 7,206 187,282 165,000 2,383,000 340,029 16,151 - 22,341 3,121,00 Maintenance - IT 57008 · Maintenance, IT Equip - T 4,738 817 55,59 55,59 55,59 57009 · Maintenance, IT Equip - NT 782 <	Maintenance - Facilities - Other	-								25,00
Maintenance - IT 4,738 817 5,55 57008 · Maintenance, IT Equip - NT 782 7,72 Maintenance - IT - Other - - Total Maintenance - IT - 5,520 - 817 - - 6,32 Maintenance - IT - - - - - 6,32 Maintenance - IT - - 817 - - 6,32 Maintenance - IT - - - - 6,32 -	Total Maintenance - Facilities	7,206		165.000	2,383,000	340.029	16.151	-	22.341	
57008 · Maintenance, IT Equip - T 4,738 817 5,55 57009 · Maintenance, IT Equip - NT 782 74 Maintenance - IT - Other - - Total Maintenance - IT - 5,520 - 817 - - 6,32 Maintenance - IT - - - 817 - - 6,32 Maintenance - IT - - - 817 - - - 6,32 Maintenance - IT - - - 817 - - - 6,32 Maintenance Supplies - - - 817 - - - 6,32	Maintenance - IT		,			,			·	
57009 · Maintenance, IT Equip - NT 782 Maintenance - IT - Other - Total Maintenance - IT - - - Maintenance Supplies - - -			4.738			817				5.5!
Maintenance - IT - Other - Total Maintenance - IT - 5,520 - 817 - 6,33 Maintenance Supplies										
Total Maintenance - IT 5,520 817 6,33 Maintenance Supplies		-	, 02							-
Maintenance Supplies			5 520		_	817	-	-	_	6.3
		-	5,520	-	-	01/	-	-	-	0,00
	52008 · Maintenance Supplies - T		245	113						35

52010 · Maintenance Supplies - NT Maintenance Supplies - Other		16,391	-		3,374	90			19,85
Total Maintenance Supplies	-	16,636	113	-	3,374	90	_	-	20,213
Office Supplies		10,000			0,074				20,22
51900 · Office Supplies - NT - Other	14,801	250							15,05
51908 · Office Supplies - T	7,649	200							7,649
52100 · Outside Services - NT	7,010								-
55408 · Other Expenses - T									-
Office Supplies - Other									-
Total Office Supplies	22,450	250	-	-	-	-	-	-	22,70
Other Expenses									
53709 · Cash Over/Short - NT									-
54109 · Sea Scouts Expense - NT									-
55418 · Other Expenses - T	2,500								2,50
55419 · Other Expenses - NT									-
56519 · Lighthouse Expense - NT									-
Other Expenses - Other									-
Total Other Expenses	2,500	-	-	-	-	-	-	-	2,50
Other Professional/Outside Serv									
52109 · Outside Services, Other - NT		1,500	1,064		3,738				6,30
52110 OUTSIDE SERVICES M/A					2,525				2,52
52118 · Outside Services, Other - T			622					1,296	1,91
Other Professional/Outside Serv - Other									-
Total Other Professional/Outside Serv	-	1,500	1,686	-	6,263	-	-	1,296	10,74
Permits									
51610 · Permits - NT					206				20
51618 · Permits - T		600	2,182	1	L4,130				16,91
Permits - Other									-
Total Permits	-	600	2,182	- 1	L4,336	-	-	-	17,11
Personnel Expenses									
Commissioners Fees									
50200 · Commissioner's Salaries - NT	27,000								27,00
50208 · Commissioner's Salaries - T	9,000								9,00
Commissioners Fees - Other									-
Total Commissioners Fees	36,000	-	-	-	-	-	-	-	36,00
Contract Temporary Services									
50310 · Contract Temporary Services - N									-
50318 · Contract Temporary Services - T									-
Contract Temporary Services - Other									-
Total Contract Temporary Services	-	-	-	-	-	-	-	-	-
Payroll Burden									
50500 · Payroll Benefits, Other - NT	378,291								378,29
50508 · Payroll Benefits, Other - T	142,882								142,88
6560 · Workers' Comp	127,694								127,69
Payroll Burden - Other									-
Total Payroll Burden	648,868	-	-		-		-		648,86

Salaries/Wages									
50100 · Salaries & Wages - NT - Other	733,696								733,696
50108 · Salaries & Wages - T	299,679								299,679
50118 · Sal. & Wages, Part-time - T									-
50119 · Sal. & Wages, Part-time - NT									-
Salaries/Wages - Other									-
Total Salaries/Wages	1,033,375	-	-	-	-	-	-	-	1,033,375
Personnel Expenses - Other	_,,								_,,-
Total Personnel Expenses	1,718,243	-	-	-	-	-	-	-	1,718,243
Planning Services	_,: _0,0								_,/,/
52200 · Planning Fees - NT	11,700		-	-		3,759	31,306		46,765
52208 · Planning Fees - T - Other	1,300	-	-	-		0,700	01,000	1,935	3,235
Planning Services - Other	2,000		-	-				-	-
Total Planning Services	13,000		-	-		3,759	31,306	1,935	50,000
Rent Expense	10,000					0,700	01,000	1,000	00,000
52600 · Rent Expense - NT			1,000	500					1,500
-			1,000	500	10 105				
54308 · Redwood Terminal 2 Lease Expens 54409 · Lease Expense - RT2					13,125				13,125
-									-
Rent Expense - Other			4 000	500	40.405				-
Total Rent Expense	-	-	1,000	500	13,125	-	-	-	14,625
Small Tools		1 500							
52800 · Small Tools - NT		1,500			280				1,780
52808 · Small Tools - T		200							200
Small Tools - Other									-
Total Small Tools	-	1,700	-	-	280	-	-	-	1,980
Utilities									
52909 · Utilities - NT	8,000	14,072			189,040	3,764			214,877
52918 · Utilities - T		65,883							65,883
53000 · Water, Sewer, & Refuse - NT	500	107,808	5,771	10,466	25,779				150,325
53008 · Water, Sewer, & Refuse - T		87,785	2,194	250		366		306	90,901
Utilities - Other									-
Total Utilities	8,500	275,548	7,966	10,716	214,819	4,130	-	306	521,985
55700 · Float Replacement Expense - MT									-
57018 · Bank Service Charges	4,000								4,000
66900 · Reconciliation Discrepancies									-
Total Expense	2,243,683	2,644,513	289,061	2,451,011	700,400	25,695	98,899	82,419	8,535,681.96
Net Ordinary Income	(973,781)	(1,311,230)	(212,882)	(99,011)	103,374	23,396	(98,899)	448,288 1,25	51,859 (868,886)
Net Income	(, , , , , , , , , , , , , , , , , , ,					· ·		Balance toward Dr	
Debt Service									
2014 Refunding Bond		91,967						156,593	248,560
2016 BBVA Loan					111,145				111,145
2023 Dredge Loan	108,732	137,268							246,000
CalPERS Unfunded Liability	116,680	-							116,680
Total Debt Service	225,412	229,235			111,145			156,593	722,385
Net Income After Debt Service	(1,199,193)	(1,540,465)	(212,882)	(99,011)	(7,771)	23,396	(98,899)	,	61,859 (653,445.46)
	(_,,200)	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(===,====)	(,)	(,,,,,=)		(22,230)		