



**2016 – 2017**

**Adopted Preliminary Budget**



**SAN MATEO COUNTY HARBOR DISTRICT**

**PRELIMINARY OPERATING AND CAPITAL BUDGET  
2016/17 FISCAL YEAR**



## **SAN MATEO COUNTY HARBOR DISTRICT PRELIMINARY OPERATING AND CAPITAL BUDGET FOR THE 2016/17 FISCAL YEAR**

### **BOARD OF COMMISSISONERS:**

Tom Mattusch, President  
Virginia Chang Kiraly, Vice-President  
Robert Bernardo, Secretary  
Pietro Parravano, Treasurer  
Sabrina Brennan, Commissioner

### **STAFF:**

Steve McGrath, General Manager  
Glenn Lazof, Interim Director of Administrative Services

## **BACKGROUND**

### **Harbor District's Scope of Operations:**

The District was founded in 1933 with boundaries coterminous with the County of San Mateo.

Pillar Point Harbor in Princeton, the 6<sup>th</sup> largest commercial fishing harbor in the State, was designated by the State of California Harbors and Navigation Code Section 70.5 as a harbor of safe refuge, along with other harbors lining the coastline of California. The District began to create Pillar Point Harbor as a harbor of refuge for the commercial fishing fleet and other vessels in the late 1940s. After the Army Corps of Engineers built the federal breakwater in 1959-61, major harbor developments in the 1980s were financed by loans from the California Department of Boating and Waterways ("DBW"), now a Division of the State Parks Department. On Board action on April 6, 2016, all these loans have now been paid off in their entirety, three and a half years early.

In 1977, the District took over operations of the City of South San Francisco's Oyster Point Marina/Park under a Joint Powers Agreement and completed that marina's development with more DBW loans through the 1980s. The District's loan balance for the DBW funds totaled \$19.77 million in 1997. On Board action on April 6, 2016, all these loans have now been paid off in their entirety, three and a half years early.

The District operates as an enterprise agency, receiving operational revenues from berth rents, live aboard fees, small boat launch fees, lease rents, and other fees and charges toward meeting operational expenses. These enterprise revenues and expenses are shown in this preliminary budget.

In addition, the District contributes substantial resources towards providing services and maintenance of a number of public facilities and activities.

These include:

- Coastal trail access and maintenance;
- Beach access;
- Public fishing piers
- Park and landscape maintenance
- Public parking
- Free Wi-Fi
- Trash Removal
- Bay trail access and maintenance;
- Search and Rescue Operations
- Toxic Environmental Clean-up
- Public events
- Public restrooms
- Public Education

These non-enterprise public services and activities serve a broader segment of the County population and visitors than just boaters. The District receives no direct revenues from the public for these facilities or services. Rather the District uses its share of the property tax revenue paid to all special districts within the County to offset these costs to continue to provide these popular facilities and services. Examples include partnering with the federal government on addressing federal beach erosion and also repair of a popular well-used shoreline trail. Both projects have significant community interest and affect a wide range of visitors to the Pillar Point Harbor area. These public revenues and expenses are shown in this preliminary budget.

In addition to operational responsibilities at Pillar Point Harbor in Princeton and Oyster Point Marina/Park in South San Francisco, the District also assists other agencies both within and outside the County, including the City of San Francisco for vessel traffic control assistance during major events and Search and Rescue operations in conjunction with the US Coast Guard out of Yerba Buena Island in San Francisco Bay. Oyster Point Marina/Park, in addition to bay-side Search and Rescue activities, it may assist County communities having San Francisco Bay shorelines with water transit-related emergency preparation and response. Lastly, the District may join with the County and its municipalities in addressing the challenges of adapting to sea level rise.

### **DISTRICT FINANCIAL HIGHLIGHTS**

**Debt Retirement:** At its meeting of April 6, 2016, this Commission voted to direct staff to arrange for early retirement of all debt with the Division of Boating and Waterways. This was completed on April 13, 2016, saving the District in excess of \$500,000 in interest payments over the course of the loan.

**Capital Improvements:** The Harbor District continues to maintain and enhance its harbor, water and land based facilities based on review of periodic facilities condition surveys. The District continues to update its schedule of capital improvements and repairs needed in coordination with the District's budget process.

The 2016/17 Preliminary Budget proposes an ambitious program of capital improvements and major maintenance, in excess of \$3.4 million at Pillar point Harbor, and in excess of \$600,000 at Oyster Point Marina.

## **BUDGET HIGHLIGHTS**

**What is a Budget?** The District's budget is Staff's best estimate of the expenditures needed to operate and maintain District facilities for the upcoming fiscal year. It is an itemized summary of estimated revenues and expenditures for a given period, in this case, Fiscal Year 2016-17. But the budget is more than just a projection of receipts and disbursements: It is a working document of a financial plan for the Harbor Commission and the public that identifies the operating costs considered essential to the successful operation of the District for that given period. It is subject to amendment, when circumstances warrant, e.g., responding to unanticipated emergency events, such as storm damage to facilities caused by a natural or human-made disaster, such as a major storm or a toxic spill. When unexpected or unplanned events occur, as happens during the fiscal year, Staff requests the Commission to amend the original adopted budget.

**Estimated Revenue:** Total revenue for Fiscal Year 2016-17 is projected to be \$10,105,390. This is composed of projected revenues from harbor users of \$4,078,500, and represents a minimal increase over last year's budget.

Non-Operating Revenues for FY 2016-17 are projected to be \$6,026,890, of which property taxes and ERAF are the majority.

**Estimated Expenses:** Combined Expenditures for FY2016-17 are projected to be \$12,186,606. Of this amount, operating expenditures are projected to be \$7,995,006, and capital project outlays are projected to be \$4,191,000, consisting largely of repair and replacement projects for both Oyster Point Marina/Park and Pillar Point Harbor, along with design and permitting costs for a handful of future projects. These projects are funded in part by net revenue, and in part by a reduction in reserves by \$2,080,615, for a projected reserve balance at June 30, 2017 of \$12,048,514. This assumes that staff is successful in completing a very ambitious program of capital improvements, that costs are, in aggregate, as estimated, and that no grant funds are awarded to offset District costs. For the first time in many years, the budget does not include principal and interest payments on debt to the Division of Boating and Waterways.

## **FUTURE OUTLOOK**

The future outlook for the District is sound. The District has eliminated its debt. The District will expand its efforts to seek ways to increase and diversify its revenues, to respond more cost-effectively to the opportunities and challenges arising from Pillar Point Harbor's growing importance as a regional coastal destination and activity center, to continue to work closely with the City of South San Francisco to promote development opportunities at the Oyster Point Marina/Park. In addition, both harbors will continue their activities to maintain their respective Clean Marina Certifications, as well as expand activities with the San Mateo County Resource Conservation District to further identify and address the upland sources and causes of water quality impacts.

With its County-wide jurisdiction, the Harbor District will work with all County and public entities to continue to address the serious sea level challenges facing San Mateo County.

With this Preliminary Budget for 2016-17, staff has, for the first time, identified and allocated revenues and expenses to both enterprise and non-enterprise , or public functions. This process will continue to be refined to properly reflect the revenue and cost associated with providing services.

All-in-all, the District is poised to continue to enhance harbor and public use areas for the benefit of all County and non-County residents who come to enjoy all the harbors, parks and shoreline areas the District offers.

## **ACKNOWLEDGEMENTS**

Preparation of the Budget, as always, has been a team effort of the Commissioners, management and staff.

The Preliminary Budget for FY 2016/17 is a consolidated budget, shown below, in the Consolidated Summary Table under the Preliminary Budget 16 17 column. Revenues are projected on the low side, expenditures on the high side.

**San Mateo County Harbor District  
Consolidated Budget  
Fiscal Year 2016/17 Preliminary Budget  
Summary Annual Comparison**

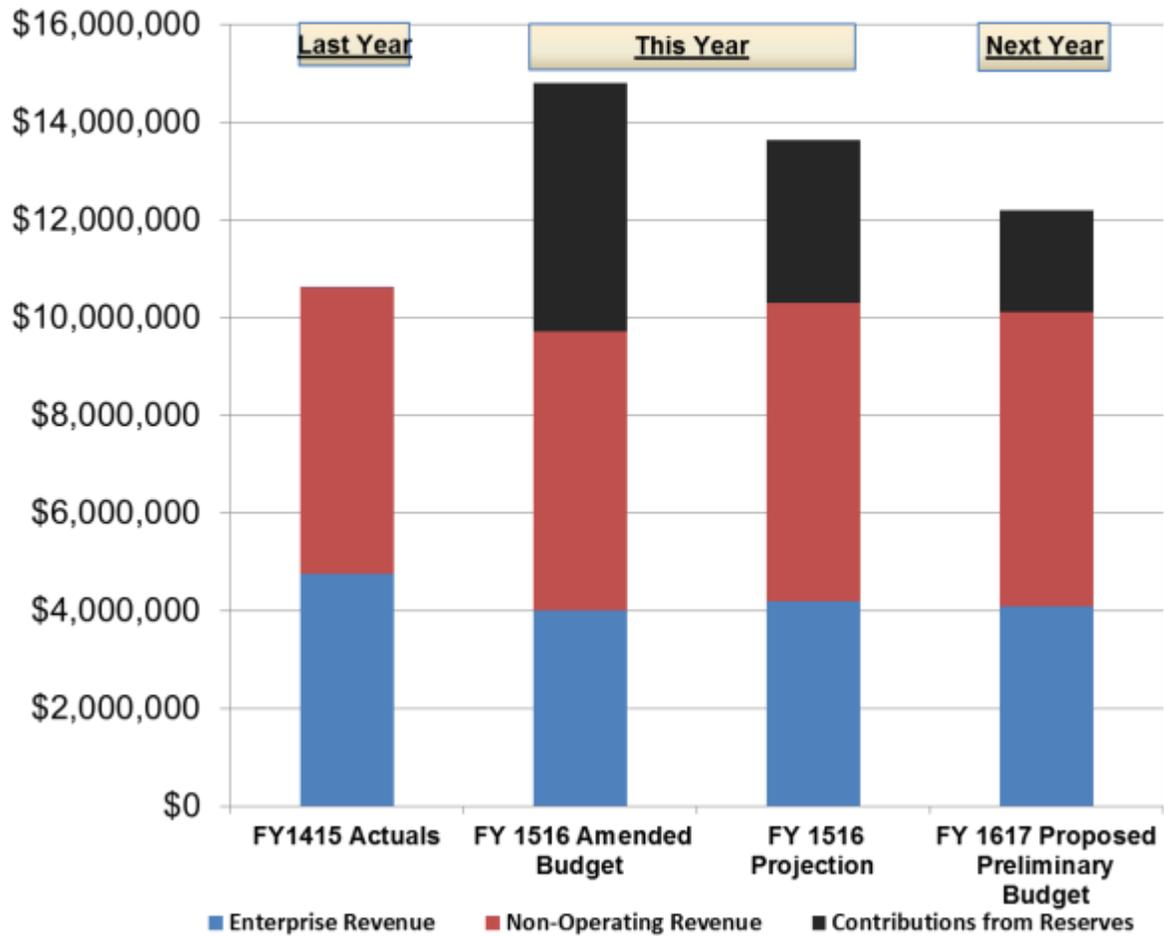
	FY 1415 Actuals	FY 1516 Amended Budget	FY 1516 Projection		FY 1617 Preliminary Budget
<b>Revenue:</b>					
Enterprise Revenues	\$ 4,747,627	\$ 4,004,433	\$ 4,194,026		\$ 4,078,500
Non Operating Revenue	\$ 5,853,653	\$ 5,701,429	\$ 6,113,090		\$ 6,026,890
<b>Total Revenues:</b>	<b>\$ 10,601,281</b>	<b>\$ 9,705,862</b>	<b>\$ 10,307,116</b>		<b>\$ 10,105,390</b>
<b>Expense:</b>					
Salaries and Benefits	\$ 4,303,919	\$ 4,277,995	\$ 3,820,608		\$ 4,591,513
Operating Excluding Personnel	\$ 3,095,642	\$ 3,207,786	\$ 2,910,795		\$ 3,403,493
<b>Total Operating Expense</b>	<b>\$ 7,399,561</b>	<b>\$ 7,485,781</b>	<b>\$ 6,731,403</b>		<b>\$ 7,995,006</b>
<b>Net Operating Profit/(Loss)</b>	<b>\$ 3,201,720</b>	<b>\$ 2,220,081</b>	<b>\$ 3,575,714</b>		<b>\$ 2,110,385</b>
<b>Non - Operating Expense (Debt)</b>	<b>\$ 1,937,684</b>	<b>\$ 6,430,231</b>	<b>\$ 6,418,756</b>		<b>\$ -</b>
<b>Capital Expenditures</b>	<b>\$ 233,395</b>	<b>\$ 874,985</b>	<b>\$ 478,613</b>		<b>\$ 4,191,000</b>
<b>Total Expenditures</b>	<b>\$ 9,570,640</b>	<b>\$ 14,790,997</b>	<b>\$ 13,628,772</b>		<b>\$ 12,186,006</b>
<b>Increase (Reduction) to Reserves</b>	<b>\$ 1,030,641</b>	<b>\$ (5,085,135)</b>	<b>\$ (3,321,655)</b>		<b>\$ (2,080,615)</b>
<b>14/15 Fund Balance Adjustment*</b>			1,204,194		
<b>Total Reserves</b>	<b>\$ 16,396,802</b>	<b>\$ 11,225,055</b>	<b>\$ 14,192,729</b>		<b>\$ 12,048,514</b>

\* The Unassigned reserve has been increased to reflect the unaudited year end fund balance form FY 2015, and subsequent changes to the reserve projected for 2015/16 and 2016/17.

The first column above represents the addition of unaudited Fiscal Year 2014/15 actuals, as recorded in the Financial System. The FY 1516 Amended Budget is the current budget for 2015/16, followed by the 1516 projection. Updated projections will be considered as the final budget is prepared for adoption.

The last column is the adopted Preliminary Budget. Note that nearly half of the \$4,100,000 in Capital Projects is funded by the revenue in excess of operating expenses (operating net).

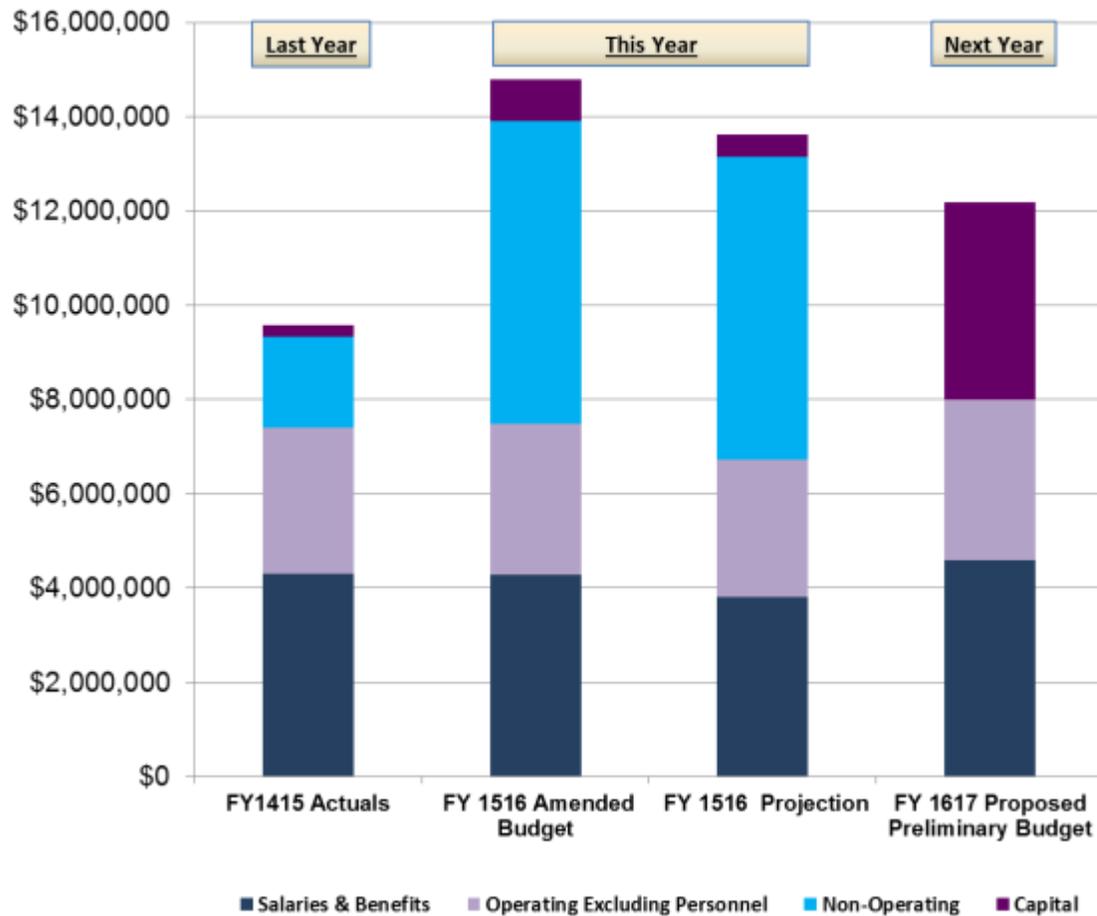
**San Mateo County Harbor District  
Consolidated Sources of Funding  
Fiscal Year 2016-2017 Preliminary Budget**



Above is a graph displaying the consolidated sources of funding (actual, projected, proposed) over a three year period.

Below is a graph displaying consolidated expenses over the same three year period. Note the blue disappears in the proposed budget, reflecting no loan payments for the first time in two decades.

### San Mateo County Harbor District Consolidated Expenses including Capital 2016-2017 Preliminary Budget





**PRELIMINARY OPERATING AND CAPITAL BUDGET  
2016/17 FISCAL YEAR**

**CONSOLIDATED**

San Mateo County Harbor District  
Consolidated Budget  
Fiscal Year 2016/17 Preliminary Budget  
Consolidated Detail Annual Comparison

	FY 1415 Actuals	FY 1516 Amended Budget	FY 1516 Projection	FY 1617 Preliminary Budget
<b>Revenues:</b>				
<b>Enterprise Revenues</b>				
Berth Rental	2,641,370.84	2,561,583	2,769,538	2,666,000
Boat Wash	11,359	9,600	13,298	12,000
County Parking Fines	8,602	8,350	7,818	7,800
DBW-Abandoned Vessel Grant; Other Grants	29,098	160,000	70,000	117,000
Dock Boxes	7,850	8,000	7,540	7,500
Event Application	7,700	11,850	1,900	1,900
Event Permit	11,915	11,400	6,790	6,800
Hoist Fees	5,016	5,500	320	300
Late Fees	10,859	11,000	16,010	13,000
Launching Fees	123,196	116,000	117,332	116,500
Laundry Revenue - Web	7,121	5,500	7,368	7,400
Live Aboard	296,395	285,000	300,976	293,000
Mooring Fees	37,661	41,000	31,762	31,500
Asset Disposal	766,647	-	-	-
Special Events Revenues	-	34,200	17,314	17,000
Rents & Concessions	782,837	735,450	826,060	780,800
<b>Enterprise Revenue Subtotal</b>	<b>4,747,627</b>	<b>4,004,433</b>	<b>4,194,026</b>	<b>4,078,500</b>
<b>Other Operating Revenue</b>				
Interest Income	99,749	76,500	57,773	42,000
Miscellaneous Revenue	65,259	37,300	181,800	31,400
State Mandated Cost	35,876	87,629	202,544	87,629
Tax Revenues	5,652,769	5,500,000	5,670,973	5,865,861
<b>Other Operating Revenue Subtotal</b>	<b>5,853,653</b>	<b>5,701,429</b>	<b>6,113,090</b>	<b>6,026,890</b>
<b>Total Revenues:</b>	<b>10,601,281</b>	<b>9,705,862</b>	<b>10,307,116</b>	<b>10,105,390</b>

	FY 1415 Actuals	FY 1516 Amended Budget	FY 1516 Projection	FY 1617 Preliminary Budget
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**Expenses**

<b>Salaries/Benefits:</b>				
Health Insurance-Medical Cost	653,959	711,736	626,463	687,785
Life Insurance/ Disability/ E AP	41,894	49,175	44,008	55,236
Retirement	226,734	606,267	523,439	566,204
Salaries and Wages (Incl Housing and Vehid Allow)	2,513,901	2,713,178	2,238,447	2,969,591
Social Security/ Medicare	44,982	41,295	62,495	47,651
Post Employee Benefit	621,945	400	192,450	157,997
Unemployment Insurance Tax	18,388	4,000	-	14,408
Workers' Compensation Ins.	182,117	151,944	133,306	92,641
<b>Total (Salaries/Benefits)</b>	<b>\$ 4,303,919</b>	<b>\$ 4,277,995.00</b>	<b>3,820,608</b>	<b>4,591,513</b>
<b>Operating Expenses</b>				
Advertising & Promotion	19,882	21,700	25,554	21,700
Auto Mileage	2,224	2,400	1,023	2,400
Bad Debts	43,036	140,000	-	60,000
Bank Service Charges	4,865	5,250	4,824	5,000
Claims Settlement	-	68,200	135,576	-
Collection SVC Expense	12,655	16,000	4,601	10,000
Computer-Software	-	13,500	2,364	13,500
Computer - Hardware (below \$10K)	-	-	19,700	8,500
Contractual Serv- Professional	468,480	524,880	772,000	362,662
Contractual-Retained Counsel	433,552	465,361	383,000	383,000
Contractual Services - IT	33,492	70,300	60,200	63,700
Credit Card Fees	32,027	25,200	30,979	31,000
Employee Appreciation Dinner	4,149	5,000	-	-
Employee Recognition	66	600	-	-
Equipment Rent	27,674	24,657	16,433	16,500
Handling Fees for Citations	-	1,400	1,532	1,500
Insurance Premiums	261,528	289,135	289,135	289,000
LAFCO Fees	6,182	7,500	7,500	7,500
Land Vehicles-Fuel	8,682	11,500	7,468	9,500
Launch Ramp Fish Disposal	3,040	3,300	2,432	2,900
Memberships, Dues & Subscript.	17,724	18,150	17,142	17,150
Miscellaneous Expenses	19,616	3,500	3,421	3,500
Elections	513,378	-	-	600,000
Office Furniture & Fixtures	-	4,000	4,000	4,000
Office Rental - Admin	92,241	85,800	84,300	87,900

	FY 1415 Actuals	FY 1516 Amended Budget	FY 1516 Projection		FY 1617 Preliminary Budget
Office Supplies	23,836	25,000	22,112		22,100
Oil Clean-Up Supplies	884	3,500	7,445		7,500
Operating Supplies	57,693	80,000	48,814		70,000
Patrol Boat - Fuel	6,814	6,900	6,718		6,900
Permits/License Fees	2,233	2,900	50		1,500
Personnel Admin	42,048	25,070	32,966		16,500
Postage	8,793	10,500	9,265		10,000
Property Tax Admin. Costs	46,437	29,000	25,817		26,000
Removal of Hazardous Materials	-	5,000	5,062		5,100
Repairs & Maintenance	177,689	469,343	182,000		469,781
Relocation Expense	19,625	-	-		-
Sewer Fees	46,687	47,500	47,500		47,500
Special Events	7,873	13,000	1,666		13,000
Training Prof Development	17,212	45,000	7,299		45,000
Travel Conf & Mtg	13,123	13,200	10,730		13,200
Uniform Related Expenses	15,911	16,500	14,240		16,500
Utilities	456,564	468,040	538,927		539,000
Vessel Destruction	147,728	140,000	77,000		93,000
<b>Total Operating (Excluding Wages)</b>	<b>\$ 3,095,642</b>	<b>\$ 3,207,786</b>	<b>\$ 2,910,795</b>		<b>\$ 3,403,493</b>
<b>Operating Net (Deficit)</b>	<b>\$ 3,201,720</b>	<b>\$ 2,220,081</b>	<b>\$ 3,575,714</b>		<b>\$ 2,110,385</b>
<b>Non-Operating:</b>					
Depreciation Expense		0			
Interest Expense-Cal Boating	272,573	485,487	485,487		0
Principal-Cal Boating	1,665,111	5,944,744	5,933,269		0
Correcting JE Acct	-	0	0		0
<b>Total (Non-Operating)</b>	<b>\$ 1,937,684</b>	<b>\$ 6,430,231</b>	<b>\$ 6,418,756</b>		<b>\$ -</b>

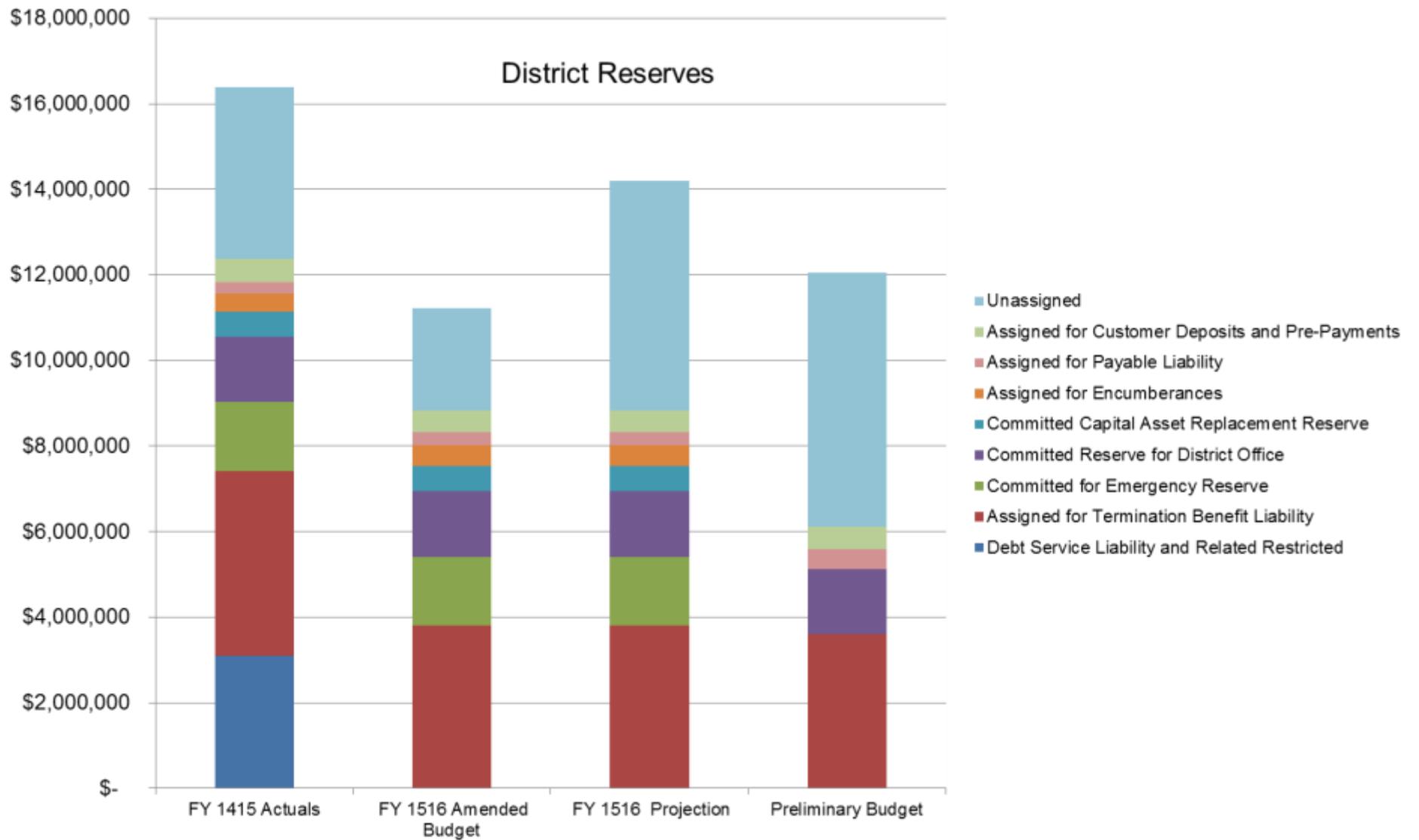
	FY 1415 Actuals	FY 1516 Amended Budget	FY 1516 Projection		FY 1617 Preliminary Budget
<b>Capital Expenditures:</b>					
Prior Period Exp Acct	-	6,085.00	-		-
Computer-Hardware	5,124	6,750	-		-
Dredging Services (PPH and OPM)	-	70,000.00	-		230,000
Paystations	2,524	22,150	20,865		-
Oil spill trailers 2 PPH and OPM	-	-	-		36,000
Bait Shop Building	-	-	-		60,000
Maint. Bldg. settling; develop and implement solution OPM	-	-	-		20,000
Paving maintenance and replacement OPM	-	-	-		100,000
Replacement Truck OPM	-	-	-		40,000
Transformers on Docks 1 - 6 (OPM)	-	-	-		250,000
Landscaping; tree replacement OPM	-	5,000.00	-		10,000
Paving /storm water at new r/room bldg. OPM	-	-	-		40,000
Replacement of docks 12, 13, 14 OPM	-	125,000.00	-		75,000
Dock Repair West End OPM	27,410	-	-		-
OPM Asphalt Slurry Seal/Gravel	-	-	56,758		-
OPM Dock 12	-	50,000	-		-
Tidal Design - Flood Control	-	25,000	25,000		-
Trash Compactor	0	40,000	30,865		0
Dock fingers PPH	-	-	-		600,000
Electrical Underground (replace non-traffic covers and rings) PPH	-	-	-		75,000
Fishing Pier Rip Rap PPH	-	-	-		25,000
Flow Meters (required) on sewer lift stations PPH	-	-	-		50,000
Light Pole Retrofits to LED Energy Savings PPH	-	-	-		150,000
Patrol Boat Maintenance	-	120,000	120,000		350,000
Paving maintenance and replacement PPH	-	-	-		200,000
Pier Deck and Piling Replacement	-	-	-		250,000
Replace H Dock then additional commercial docks PPH	-	-	-		75,000
Replace water (domestic) to floats from pier, including flexlines PPH	-	-	-		10,000
Replacement truck and cart PPH	-	-	-		40,000
Romeo Pier Study/Renovation	-	50,000	50,000		600,000
PPH West Trail Repairs	40	100,000	100,000		150,000
Enlarge sidewalks at commercial area. Overall PPH site plan	-	-	-		150,000
Harbor Office Remodel (ADA, Services) PPH	-	50,000.00	-		50,000
Johnson Pier Work Dock area - addtl space (portion of TIGER) PPH	-	-	-		100,000
Launch Ramp Restroom (and design/permit) PPH	-	35,000	-		50,000
New trench drains at boat ramp area PPH Specs	-	-	-		40,000
Piling replacement at sales dock PPH	-	-	-		20,000
Storm drain box replacements PPH	-	-	-		60,000
Utility upgrades (water, electricity); pier PPH	-	-	-		150,000

	FY 1415 Actuals	FY 1516 Amended Budget	FY 1516 Projection		FY 1617 Preliminary Budget
Feasibility Study Expand PPH 71 Berths	152,663	-	-		-
Fish Buyer Roof	-	-	27,000		-
Fishing Pier Repair Project	28,946	100,000	-		100,000
Hoist Replacement	-	-	48,125		-
Launch Ramp Maintenance	-	10,000	-		10,000
Mooring Replacements	16,495	25,000	-		25,000
PPH Lessee Sidewalk	-	35,000	-		-
Sewer Repairs	193	-	-		-
<b>Total (Capital Expenditures)</b>	<b>\$ 233,395</b>	<b>\$ 874,985</b>	<b>\$ 478,613</b>		<b>\$ 4,191,000</b>
		.			
<b>Total All Expenses:</b>	<b>\$ 9,570,640</b>	<b>\$ 14,790,997</b>	<b>\$ 13,628,772</b>		<b>\$ 12,186,006</b>



# **PRELIMINARY OPERATING AND CAPITAL BUDGET 2016/17 FISCAL YEAR**

## **RESERVES**



**San Mateo County Harbor District**  
**Consolidated Budget**  
**Fiscal Year 2016/17 Preliminary Budget**  
**Consolidated Detail Annual Comparison**

	FY 1415 Actuals	FY 1516 Amended Budget	FY 1516 Projection	FY 1617 Proposed Preliminary Budget
<b>Increase (Reduction) to Reserves</b>	\$ 1,030,641	\$ (5,085,135)	\$ (3,321,655)	\$ (2,080,615)
<b>Reserves</b>				
Restricted for Debt Service -DBW Loan Collateral	1,701,349	0	-	-
Debt Service Liability -DBW Loan Payment due 12/31/2015	1,393,094	-	-	-
Committed for Emergency Reserve	1,619,464	1,619,464	1,619,464	-
Committed Reserve for District Office	1,526,218	1,526,217	1,526,217	1,526,217
Committed Capital Asset Replacement Reserve	586,500	586,500	586,500	-
Assigned for Encumbrances	431,217	500,000	500,000	-
Assigned for Payable Liability	251,873	300,000	300,000	458,134
Assigned for Customer Deposits and Pre-Payments	547,940	500,000	500,000	533,657
Assigned for Unfunded Termination Benefit Liability	4,315,710	3,795,197	3,795,197	3,594,992
Unassigned	4,023,438	2,397,677	5,365,351	5,935,514
<b>Total All Reserves:</b>	<b>\$ 16,396,802</b>	<b>\$ 11,225,055</b>	<b>\$ 14,192,729</b>	<b>\$ 12,048,514</b>



**PRELIMINARY OPERATING AND CAPITAL BUDGET  
2016/17 FISCAL YEAR**

**BY DEPARTMENT**

2016 2017 Preliminary Budget  
By Department

	Administration (Includes Commission)	Oyster Point Marina	Pillar Point Marina	Consolidated
<b>Revenues:</b>				
<b>Enterprise Revenues</b>				
Berth Rental	-	984,699	1,681,301	2,666,000
Boat Wash	-	4,160	7,840	12,000
County Parking Fines	-	462	7,338	7,800
DBW-Abandoned Vessel Grant; Other Grants	-	72,270	44,730	117,000
Dock Boxes	-	6,450	1,050	7,500
Event Application	-	150	1,750	1,900
Event Permit	-	85	6,715	6,800
Hoist Fees	-	-	300	300
Late Fees	-	4,782	8,218	13,000
Launching Fees	-	22,607	93,893	116,500
Laundry Revenue - Web	-	1,850	5,550	7,400
Live Aboard	-	165,760	127,240	293,000
Mooring Fees	-	-	31,500	31,500
Asset Disposal	-	-	-	-
Special Events Revenues	-	-	17,000	17,000
Rents & Concessions	-	318,884	461,916	780,800
<b>Enterprise Revenue Subtotal</b>	<b>\$ -</b>	<b>\$ 1,582,159</b>	<b>\$ 2,496,341</b>	<b>\$ 4,078,500</b>
<b>Other Operating Revenue</b>				
Interest Income	42,000	-	-	42,000
Miscellaneous Revenue	845	5,791	24,764	31,400
State Mandated Cost	87,829	-	-	87,829
Tax Revenues	1,740,843	924,124	3,200,894	5,865,861
<b>Other Operating Revenue Subtotal</b>	<b>\$ 1,871,317</b>	<b>\$ 929,915</b>	<b>\$ 3,225,658</b>	<b>\$ 6,026,890</b>
<b>Total Revenues:</b>	<b>\$ 1,871,317</b>	<b>\$ 2,512,074</b>	<b>\$ 5,721,999</b>	<b>\$ 10,105,390</b>

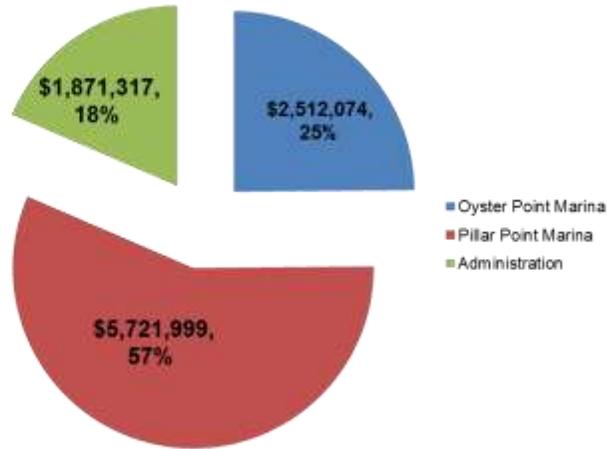
<b>Expenses</b>				
<b>Salaries/Benefits:</b>				
Health Insurance-Medical Cost	210,243	148,059	329,482	687,785
Life Insurance/ Disability/ EAP	19,460	14,574	21,202	55,236
Retirement	161,518	163,654	241,032	566,204
Salaries and Wages (Incl Housing and Vehicl Allow)	930,582	821,903	1,217,106	2,969,591
Social Security/ Medicare	17,730	11,684	18,237	47,651
Post Employee Benefit	(56,832)	225,351	(10,722)	157,997
Unemployment Insurance Tax	4,133	4,399	5,876	14,408
Workers' Compensation Ins.	7,406	33,567	51,668	92,641
<b>Total (Salaries/Benefits)</b>	<b>\$ 1,294,441</b>	<b>\$ 1,423,192</b>	<b>\$ 1,873,881</b>	<b>\$ 4,591,513</b>
<b>Operating Expenses</b>				
Advertising & Promotion	8,332	5,875	7,493	21,700
Auto Mileage	282	282	1,835	2,400
Bad Debts	-	44,800	15,200	60,000
Bank Service Charges	600	2,240	2,160	5,000
Claims Settlement	-	-	-	-
Collection SVC Expense	-	4,329	5,671	10,000
Computer-Software	6,500	2,500	4,500	13,500
Computer - Hardware (below \$10K)	4,092	1,574	2,833	8,500
Contractual Serv- Professional	237,662	62,500	62,500	362,662
Contractual-Retained Counsel	309,255	31,554	42,190	383,000
Contractual Services - IT	46,278	6,222	11,200	63,700
Credit Card Fees	12,829	-	18,171	31,000
Employee Appreciation Dinner	-	-	-	-
Employee Recognition	-	-	-	-
Equipment Rent	7,081	4,127	5,291	16,500
Handling Fees for Citations	1,500	-	-	1,500
Insurance Premiums	105,265	76,556	107,179	289,000
LAFCO Fees	7,500	-	-	7,500
Land Vehicles-Fuel	-	3,298	6,202	9,500
Launch Ramp Fish Disposal	-	-	2,900	2,900

	Administration (Includes Commission)	Oyster Point Marina	Pillar Point Marina	Consolidated
Memberships, Dues & Subscript	16,720	177	253	17,150
Miscellaneous Expenses	3,500	-	-	3,500
Elections	600,000	-	-	600,000
Office Furniture & Fixtures	4,000	-	-	4,000
Office Rental - Admin	87,900	-	-	87,900
Office Supplies	14,585	3,572	3,962	22,100
Oil Clean-Up Supplies	-	-	7,500	7,500
Operating Supplies	-	18,457	51,543	70,000
Patrol Boat - Fuel	-	1,091	5,809	6,900
Permits/License Fees	452	-	1,048	1,500
Personnel Admin	6,010	4,371	6,119	16,500
Postage	4,528	3,301	2,173	10,000
Property Tax/Admin. Costs	28,000	-	-	28,000
Removal of Hazardous Materials	-	2,550	2,550	5,100
Repairs & Maintenance	-	144,619	325,162	469,781
Relocation Expense	-	-	-	-
Sewer Fees	-	-	47,500	47,500
Special Events	-	7,879	5,121	13,000
Training Prof Development	35,029	4,605	5,386	45,000
Travel Conf & Mtg	12,019	446	735	13,200
Uniform Related Expenses	-	5,893	10,607	16,500
Utilities	12,714	155,090	371,196	539,000
Vessel Destruction	-	62,310	30,690	93,000
<b>Total Operating (Excluding Wages)</b>	<b>\$ 1,570,612</b>	<b>\$ 660,219</b>	<b>\$ 1,172,661</b>	<b>\$ 3,403,493</b>
Allocation of Enterprise Administration	<b>\$ (993,735)</b>	<b>\$ 448,680</b>	<b>\$ 545,055</b>	<b>\$ -</b>
<b>Operating Net (Deficit)</b>	<b>\$ 0</b>	<b>\$ (20,017)</b>	<b>\$ 2,130,402</b>	<b>\$ 2,110,385</b>

	Administration (Includes Commission)	Oyster Point Marina	Pillar Point Marina	Consolidated
<b>Capital Expenditures:</b>				
Computer-Hardware	-	-	-	-
Dredging Services (PPH and OPM)	-	30,000.00	200,000.00	230,000
Oil spill trailers 2 PPH and OPM		18,000.00	18,000.00	36,000
Bait Shop Building		60,000.00		60,000
Maint. Bldg. setting; develop and implement solution OPM		20,000.00		20,000
Paving maintenance and replacement OPM		100,000.00		100,000
Replacement Truck OPM		40,000.00		40,000
Transformers on Docks 1 - 6 (OPM)		250,000.00		250,000
Landscaping; tree replacement OPM		10,000.00		10,000
Paving /storm water at new r/room bldg. OPM		40,000.00		40,000
Replacement of docks 12, 13, 14 OPM		75,000.00		75,000
Dock fingers PPH			600,000	600,000
Electrical Underground (replace non-traffic covers and rings) PPH			75,000	75,000
Fishing Pier Rip Rap PPH			25,000	25,000
Flow Meters (required) on sewer lift stations PPH			50,000	50,000
Light Pole Retrofits to LE D Energy Savings PPH			150,000	150,000
Patrol Boat Maintenance			350,000	350,000
Paving maintenance and replacement PPH			200,000	200,000
Pier Deck and Piling Replacement			250,000	250,000
Replace H Dock then additional commercial docks PPH			75,000	75,000
Replace water (domestic) to floats from pier, including flex lines PPH			10,000	10,000
Replacement truck and cart PPH			40,000	40,000
Romeo Pier Study/Renovation			600,000	600,000
PPH West Trail Repairs			150,000	150,000
Enlarge sidewalks at commercial area. Overall PPH site plan			150,000	150,000
Harbor Office Remodel (ADA, Services) PPH			50,000	50,000
Johnson Pier Work Dock area - addtl space (portion of TIGER) PPH			100,000	100,000
Launch Ramp Restroom (and design/permit) PPH			50,000	50,000
New trench drains at boat ramp area PPH Specs			40,000	40,000
Piling replacement at sales dock PPH			20,000	20,000
Storm drain box replacements PPH			60,000	60,000
Utility upgrades (water, electricity); pier PPH			150,000	150,000
Feasibility Study Expand PPH 71 Berths				-
Fish Buyer Roof				-
Fishing Pier Repair Project			100,000	100,000
Hoist/Replacement				-
Launch Ramp Maintenance			10,000	10,000
Mooring Replacements			25,000	25,000
PPH Lessee Sidewalk				-
Sewer Repairs				-
<b>Total (Capital Expenditures)</b>	<b>\$ -</b>	<b>\$ 643,000</b>	<b>\$ 3,548,000</b>	<b>\$ 4,191,000</b>
<b>Total All Expenses:</b>	<b>\$ 1,871,318</b>	<b>\$ 3,175,091</b>	<b>\$ 7,139,597</b>	<b>\$ 12,186,006</b>
<b>Increase (Reduction) to Reserves</b>	<b>\$ 0</b>	<b>\$ (663,017)</b>	<b>\$ (1,417,598)</b>	<b>\$ (2,080,615)</b>

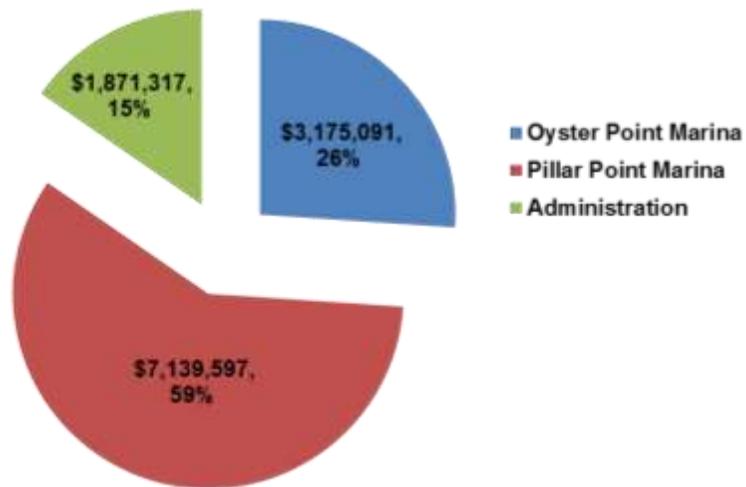
Below is a chart displaying the revenues by department.

### Revenues by Department



Below is a chart displaying the Expenditures by department.

### Expenditures by Department





**PRELIMINARY OPERATING AND CAPITAL BUDGET  
2016/17 FISCAL YEAR**

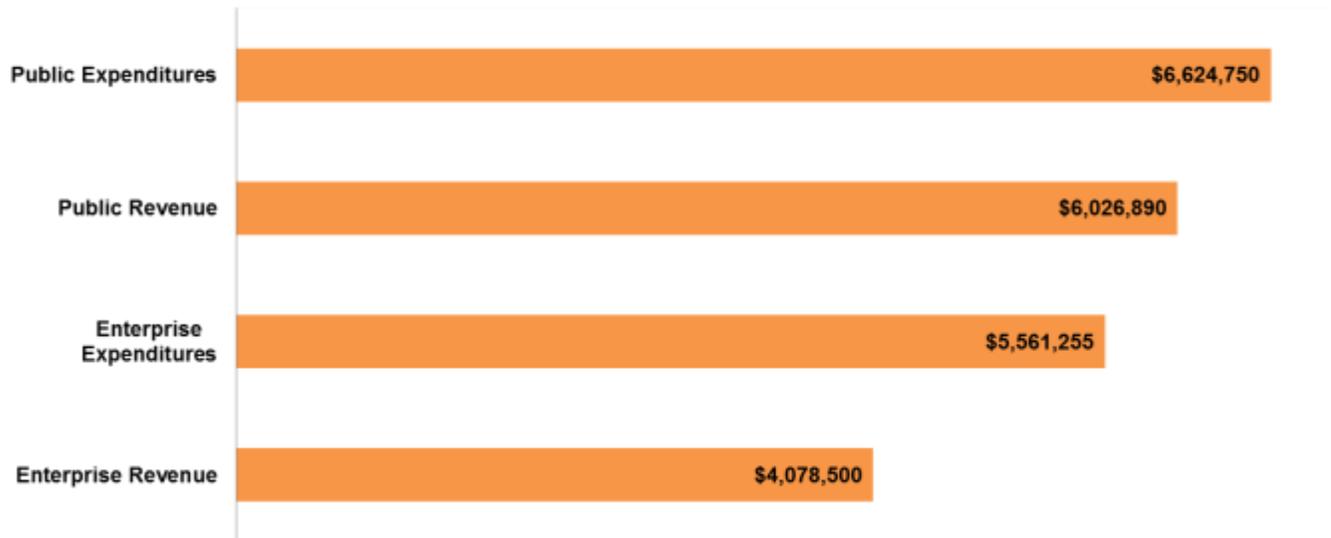
**PUBLIC/ENTERPRISE**

**Fiscal Year 2016/17 Preliminary Budget  
Public and Enterprise Summary**

	Total		Consolidated	Oyster Point		Pillar Point		Admin	
	Public	Enterprise	Total	Public	Enterprise	Public	Enterprise	Public	Enterprise
<b>Enterprise Revenues</b>	\$ -	\$ 4,078,500	\$ 4,078,500	\$ -	\$ 1,582,159	\$ -	\$ 2,496,341	\$ -	\$ -
<b>Other Operating Revenue</b>	\$ 6,026,890	\$ -	\$ 6,026,890	\$ 929,915	\$ -	\$ 3,225,658	\$ -	\$ 1,871,317	\$ -
<b>Total Revenues:</b>	<b>\$ 6,026,890</b>	<b>\$ 4,078,500</b>	<b>\$ 10,105,390</b>	<b>\$ 929,915</b>	<b>\$ 1,582,159</b>	<b>\$ 3,225,658</b>	<b>\$ 2,496,341</b>	<b>\$ 1,871,317</b>	<b>\$ -</b>
<b>Expense:</b>									
<b>Salaries and Benefits</b>	\$ 2,561,513	\$ 2,030,000	\$ 4,591,514	\$ 715,768	\$ 707,424	\$ 1,106,943	\$ 766,938	\$ 738,802	\$ 555,639
<b>Operating Excluding Personnel</b>	\$ 2,002,782	\$ 1,400,709	\$ 3,403,492	\$ 267,328	\$ 392,891	\$ 602,939	\$ 569,722	\$ 1,132,515	\$ 438,097
<b>Total Operating Expenses</b>	<b>\$ 4,564,296</b>	<b>\$ 3,430,710</b>	<b>\$ 7,995,005</b>	<b>\$ 983,096</b>	<b>\$ 1,100,315</b>	<b>\$ 1,709,883</b>	<b>\$ 1,336,659</b>	<b>\$ 1,871,317</b>	<b>\$ 993,735</b>
Allocation of Enterprise Administration	\$ -	\$ -	\$ -	\$ -	\$ 448,680	\$ -	\$ 545,055	\$ -	\$ (993,735)
<b>Net Operating (Profit/Loss)</b>	<b>\$ 1,462,595</b>	<b>\$ 647,790</b>	<b>\$ 2,110,385</b>	<b>\$ (53,182)</b>	<b>\$ 33,164</b>	<b>\$ 1,515,776</b>	<b>\$ 614,626</b>	<b>\$ 0</b>	<b>\$ -</b>
<b>Capital Expenditures</b>	<b>\$ 2,060,454</b>	<b>\$ 2,130,546</b>	<b>\$ 4,191,000</b>	<b>\$ 130,469</b>	<b>\$ 512,531</b>	<b>\$ 1,929,985</b>	<b>\$ 1,618,015</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 6,624,750</b>	<b>\$ 5,561,255</b>	<b>\$ 12,186,005</b>	<b>\$ 1,113,565</b>	<b>\$ 2,061,526</b>	<b>\$ 3,639,868</b>	<b>\$ 3,499,729</b>	<b>\$ 1,871,317</b>	<b>\$ -</b>
<b>Increase (Reduction) to Reserves</b>	<b>\$ (597,860)</b>	<b>\$ (1,482,755)</b>	<b>\$ (2,080,615)</b>	<b>\$ (183,651)</b>	<b>\$ (479,367)</b>	<b>\$ (414,210)</b>	<b>\$ (1,003,389)</b>	<b>\$ 0</b>	<b>\$ -</b>

Public and Enterprise (P&E) Expenditures on a District wide basis:

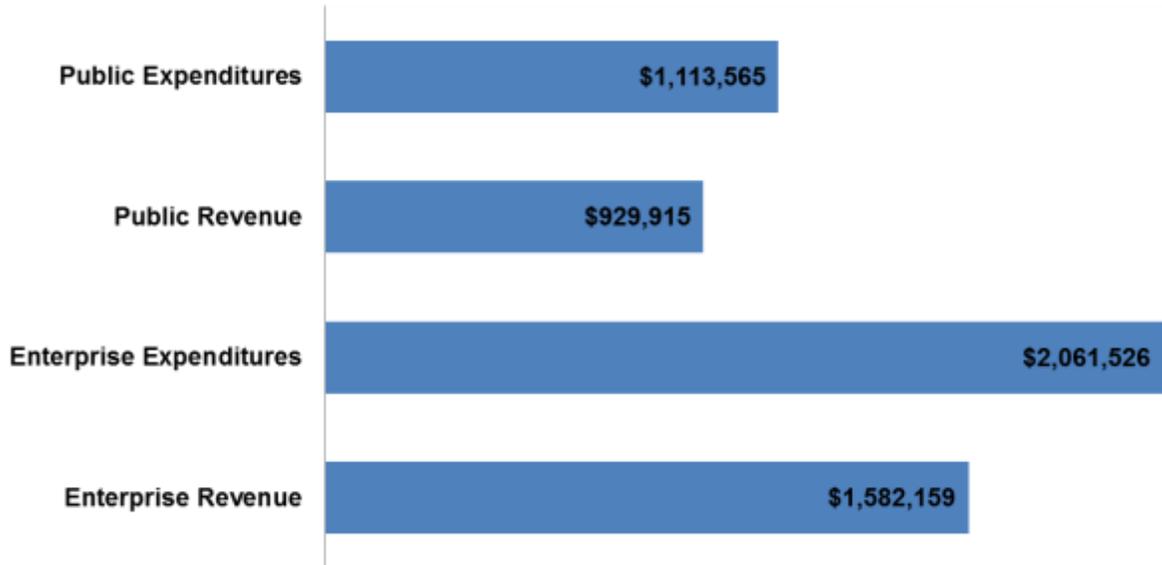
### Consolidated P&E Including Capital



- Property Tax Revenue is apportioned to OPM and PPM to backfill the Public, or non-enterprise activity costs
- Property Tax Revenue is inadequate to cover all Public Functions especially when Capital Expenditures are included.
- The shortfall is allocated to the two departments (PPH and OPM) which have Capital Expenditures.

Oyster Point Revenues and Expenditure with the Public and Enterprise Expense allocation:

### Oyster Point P&E Including Capital



Pillar Point Revenues and Expenditure with the Public and Enterprise Expense allocation:

### Pillar Point P&E Including Capital



Administration Revenues and Expenditure with the Public and Enterprise Expense allocation:

### Administration P&E

<b>Public Expenditures</b>		<b>\$1,871,317</b>
<b>Public Revenue</b>		<b>\$1,871,317</b>
<b>Enterprise Expenditures</b>	<b>\$-</b>	
<b>Enterprise Revenue</b>	<b>\$-</b>	

The Budget Summary demonstrating Public and Enterprise functional projections and the full detail are attached to the end of this report.

There are no enterprise revenues or expenses in the Administrative Function. The objective is that Administrative expenses associated with enterprise activities would be supported by enterprise revenues.

Administrative cost of enterprise functions are reallocated to the enterprise functions at Pillar Point Harbor and Oyster Point Marina. The allocation is pro-rated to OPM and PPH based on the relative size of Enterprise operating expenses in each.

Public And Enterprise Functional Detail 2016/17 Fiscal Year

	Total		Oyster Point		Pillar Point		Administration	
	Public	Enterprise	Public	Enterprise	Public	Enterprise	Public	Enterprise
<b>Revenues:</b>								
<b>Enterprise Revenues</b>								
Berth Rental	-	2,666,000	-	984,699	-	1,681,301	-	-
Boat Wash	-	12,000	-	4,160	-	7,840	-	-
County Parking Fines	-	7,800	-	462	-	7,338	-	-
DBW-Abandoned Vessel Grant; Other Grants	-	117,000	-	72,270	-	44,730	-	-
Dock Boxes	-	7,500	-	6,450	-	1,050	-	-
Event Application	-	1,900	-	150	-	1,750	-	-
Event Permit	-	6,800	-	85	-	6,715	-	-
Expense Reimbursement	-	-	-	-	-	-	-	-
Hoist Fees	-	300	-	-	-	300	-	-
Late Fees	-	13,000	-	4,782	-	8,218	-	-
Launching Fees	-	116,500	-	22,607	-	93,893	-	-
Laundry Revenue - Web	-	7,400	-	1,850	-	5,550	-	-
Live Aboard	-	293,000	-	166,760	-	127,240	-	-
Mooring Fees	-	31,500	-	-	-	31,500	-	-
Asset Disposal	-	-	-	-	-	-	-	-
Special Events Revenues	-	17,000	-	-	-	17,000	-	-
Rents & Concessions	-	780,800	-	318,884	-	461,916	-	-
<b>Enterprise Revenue Subtotal</b>	-	<b>4,078,500</b>	-	<b>1,582,159</b>	-	<b>2,496,341</b>	-	-
<b>Other Operating Revenue</b>								
Interest Income	42,000	-	-	-	-	-	42,000	-
Miscellaneous Revenue	31,400	-	5,791	-	24,764	-	845	-
State Mandated Cost	87,629	-	-	-	-	-	87,629	-
Tax Revenues	5,865,861	-	924,124	-	3,200,894	-	1,740,843	-
<b>Other Operating Revenue Subtotal</b>	<b>6,026,890</b>	-	<b>929,915</b>	-	<b>3,225,658</b>	-	<b>1,871,317</b>	-
<b>Total Revenues:</b>	<b>6,026,890</b>	<b>4,078,500</b>	<b>929,915</b>	<b>1,582,159</b>	<b>3,225,658</b>	<b>2,496,341</b>	<b>1,871,317</b>	-

<b>Expenses</b>								
<b>Salaries/Benefits:</b>								
Health Insurance-Medical Cost	405,861	281,923	74,464	73,596	194,633	134,850	136,766	73,478
Life Insurance/ Disability/ EAP	30,901	24,335	7,330	7,244	12,524	8,677	11,047	8,413
Retirement	312,737	253,467	82,307	81,347	142,383	98,649	88,047	73,471
Salaries and Wages (Incl Housing and Vehicle Allow)	1,678,315	1,291,276	413,361	408,542	718,972	498,134	545,983	384,600
Social Security / Medicare	26,836	20,815	5,876	5,808	10,773	7,464	10,187	7,543
Post Employee Benefit	47,286	110,711	113,336	112,015	(6,334)	(4,388)	(59,716)	3,084
Unemployment Insurance Tax	7,936	6,471	2,212	2,187	3,471	2,405	2,253	1,880
Workers' Compensation Ins.	51,640	41,002	16,882	16,685	30,522	21,147	4,236	3,170
<b>Total (Salaries/Benefits)</b>	<b>2,561,513</b>	<b>2,030,000</b>	<b>715,768</b>	<b>707,424</b>	<b>1,106,943</b>	<b>766,938</b>	<b>738,802</b>	<b>555,639</b>
<b>Operating Expenses</b>								
Advertising & Promotion	11,581	10,119	2,955	2,920	4,085	3,408	4,542	3,790
Auto Mileage	1,296	1,104	142	140	1,001	835	154	128
Bad Debts	-	60,000	-	44,800	-	15,200	-	-

	Total		Oyster Point		Pillar Point		Administration	
	Public	Enterprise	Public	Enterprise	Public	Enterprise	Public	Enterprise
Bank Service Charges	327	4,673	-	2,240	-	2,160	327	273
Claims Settlement	-	-	-	-	-	-	-	-
Collection SVC Expense	-	10,000	-	4,329	-	5,671	-	-
Computer-Software	7,254	6,246	1,257	1,243	2,453	2,047	3,543	2,957
Computer - Hardware (below \$10K)	4,567	3,933	792	782	1,544	1,289	2,231	1,862
Contractual Serv- Professional	195,059	167,603	31,433	31,067	34,070	28,430	129,556	108,107
Contractual-Retained Counsel	191,730	191,270	8,326	23,229	14,822	27,368	168,582	140,673
Contractual Services - IT	34,462	29,238	3,129	3,093	6,105	5,095	25,227	21,051
Credit Card Fees	6,993	24,006	-	-	-	18,171	6,993	5,836
Equipment Rent	8,820	7,679	2,076	2,052	2,884	2,407	3,860	3,221
Handling Fees for Citations	818	682	-	-	-	-	818	682
Insurance Premiums	154,311	134,689	38,503	38,054	58,426	48,753	57,382	47,882
LAFCO Fees	7,500	-	-	-	-	-	7,500	-
Land Vehicles-Fuel	5,040	4,460	1,659	1,639	3,381	2,821	-	-
Launch Ramp Fish Disposal	-	2,900	-	-	-	2,900	-	-
Memberships, Dues & Subscript.	9,341	7,809	89	88	138	115	9,115	7,608
Miscellaneous Expenses	1,908	1,592	-	-	-	-	1,908	1,592
Elections	600,000	-	-	-	-	-	600,000	-
Office Furniture & Fixtures	2,180	1,820	-	-	-	-	2,180	1,820
Office Rental - Admin	47,916	39,984	-	-	-	-	47,916	39,984
Office Supplies	11,897	10,203	1,796	1,776	2,160	1,802	7,940	6,625
Oil Clean-Up Supplies	-	7,500	-	-	-	7,500	-	-
Operating Supplies	37,380	32,620	9,283	9,175	28,097	23,446	-	-
Patrol Boat - Fuel	3,715	3,185	549	542	3,167	2,642	-	-
Permits/License Fees	818	682	-	-	572	477	246	205
Personnel Admin	8,810	7,690	2,198	2,173	3,336	2,784	3,276	2,734
Postage	5,312	4,688	1,660	1,641	1,185	989	2,467	2,059
Property Tax Admin. Costs	14,173	11,827	-	-	-	-	14,173	11,827
Removal of Hazardous Materials	2,673	2,427	1,282	1,268	1,390	1,160	-	-
Repairs & Maintenance	249,987	219,794	72,733	71,886	177,254	147,908	-	-
Sewer Fees	25,893	21,607	-	-	25,893	21,607	-	-
Special Events	6,754	6,246	3,962	3,916	2,792	2,330	-	-
Training Prof Development	24,336	20,664	2,316	2,289	2,925	2,441	19,096	15,934
Travel Conf & Mtg	7,177	6,023	225	222	401	334	6,552	5,467
Uniform Related Expenses	8,746	7,754	2,964	2,929	5,782	4,825	-	-
Utilities	287,278	251,722	78,000	77,090	202,348	168,848	6,931	5,783
Vessel Destruction	16,730	76,270	-	62,310	16,730	13,960	-	-
Total Operating (Excluding Wages)	2,002,783	1,400,709	267,328	392,891	602,939	569,722	1,132,515	438,097
Allocation of Enterprise Admin	-	-	-	448,680	-	545,055	-	(993,735)
Operating Net (Deficit)	1,462,594	647,790	(53,182)	33,164	1,515,776	614,626	0	-
<b>Non-Operating:</b>	-	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-	-
Interest Expense-Cal Boating	-	-	-	-	-	-	-	-
Principal-Cal Boating	-	-	-	-	-	-	-	-
<b>Total (Non-Operating)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**2016 – 2017**

**Adopted Preliminary Budget**

**CAPITAL EXPENDITURES**

	Total		Oyster Point		Pillar Point		Administration	
	Public	Enterprise	Public	Enterprise	Public	Enterprise	Public	Enterprise
<b>Capital Expenditures:</b>								
Dredging Services (PPH and OPM)	-	230,000	-	30,000	-	200,000	-	-
Oil spill trailers 2 PPH and OPM	-	36,000	-	18,000	-	18,000	-	-
Bait Shop Building	-	60,000	-	60,000	-	-	-	-
Maint. Bldg. settling; develop and implement solution OPM	10,059	9,941	10,059	9,941	-	-	-	-
Paving maintenance and replacement OPM	50,293	49,707	50,293	49,707	-	-	-	-
Replacement Truck OPM	20,117	19,883	20,117	19,883	-	-	-	-
Transformers on Docks 1 - 6 (OPM)	-	250,000	-	250,000	-	-	-	-
Landscaping; tree replacement OPM	10,000	-	10,000	-	-	-	-	-
Paving /storm water at new r/t room bldg. OPM	40,000	-	40,000	-	-	-	-	-
Replacement of docks 12, 13, 14 OPM	-	75,000	-	75,000	-	-	-	-
Dock fingers PPH	-	600,000	-	-	-	600,000	-	-
Electrical Underground (replace non-traffic covers and rings) PPH	44,304	30,696	-	-	44,304	30,696	-	-
Fishing Pier Rip Rap PPH	25,000	-	-	-	25,000	-	-	-
Flow Meters (required) on sewer lift stations PPH	29,536	20,464	-	-	29,536	20,464	-	-
Light Pole Retrofits to LED Energy Savings PPH	88,608	61,392	-	-	88,608	61,392	-	-
Patrol Boat Maintenance	206,753	143,247	-	-	206,753	143,247	-	-
Paving maintenance and replacement PPH	200,000	-	-	-	200,000	-	-	-
Pier Deck and Piling Replacement	147,681	102,319	-	-	147,681	102,319	-	-
Replace H Dock then additional commercial docks PPH	-	75,000	-	-	-	75,000	-	-
Replace water (domestic) to floats from pier, including flex lines PPH	-	10,000	-	-	-	10,000	-	-
Replacement truck and cart PPH	23,629	16,371	-	-	23,629	16,371	-	-
Romeo Pier Study/Renovation	600,000	-	-	-	600,000	-	-	-
PPH West Trail Repairs	150,000	-	-	-	150,000	-	-	-
Enlarge sidewalks at commercial area. Overall PPH site plan	-	150,000	-	-	-	150,000	-	-
Harbor Office Remodel (ADA, Services) PPH	29,536	20,464	-	-	29,536	20,464	-	-
Johnson Pier Work Dock area - addtl space (portion of TIGER) PPH	59,072	40,928	-	-	59,072	40,928	-	-
Launch Ramp Restroom (and design/permit) PPH	50,000	-	-	-	50,000	-	-	-
New trench drains at boat ramp area PPH Specs	40,000	-	-	-	40,000	-	-	-
Piling replacement at sales dock PPH	11,814	8,186	-	-	11,814	8,186	-	-
Storm drain box replacements PPH	35,443	24,557	-	-	35,443	24,557	-	-
Utility upgrades (water, electricity); pier PPH	88,608	61,392	-	-	88,608	61,392	-	-
Fishing Pier Repair Project	100,000	-	-	-	100,000	-	-	-
Launch Ramp Maintenance	-	10,000	-	-	-	10,000	-	-
Mooring Replacements	-	25,000	-	-	-	25,000	-	-
<b>Total (Capital Expenditures)</b>	<b>\$ 2,060,454</b>	<b>\$ 2,130,546</b>	<b>\$ 130,469</b>	<b>\$ 512,531</b>	<b>\$ 1,929,985</b>	<b>\$ 1,618,015</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total All Expenses:</b>	<b>\$ 6,624,751</b>	<b>\$ 5,561,255</b>	<b>\$ 1,113,565</b>	<b>\$ 2,061,526</b>	<b>\$ 3,639,868</b>	<b>\$ 3,499,729</b>	<b>\$ 1,871,317</b>	<b>\$ -</b>
<b>Increase (Reduction) to Reserves</b>	<b>\$ (597,861)</b>	<b>\$ (1,482,755)</b>	<b>\$ (183,651)</b>	<b>\$ (479,367)</b>	<b>\$ (414,210)</b>	<b>\$ (1,003,389)</b>	<b>\$ 0</b>	<b>\$ -</b>



**PRELIMINARY OPERATING AND CAPITAL BUDGET  
2016/17 FISCAL YEAR**

**POSITION CONTROL**

## Position Control

Classification/Position	# of Position	Status
<b>GENERAL MANAGER</b>	1	Active
<b>DIRECTOR OF OPERATIONS</b>	1	Vacant
<b>DIRECTOR OF ADMIN. SERVICES</b>	1	Vacant
<b>HARBOR MASTER</b>	2	Active
<b>FINANCE DIRECTOR</b>	0	Inactive
<b>TBD SR Finance Position</b>	1	TBD
<b>HUMAN RESOURCE MANAGER</b>	0	Inactive
<b>PLANNER ANALYST</b>	1	Vacant
<b>ADMINSTRATIVE ANALYST</b>	1	Vacant
<b>ACCOUNTANT</b>	1	Active
<b>ACCOUNTING SPECIALIST</b>	0	Inactive
<b>DEPUTY SECRETARY</b>	1	Vacant
<b>ACCOUNTING TECH</b>	3	2 Vacant
<b>ADM ASST 2</b>	1	Vacant
<b>ADMINISTRATIVE ASSISTANT 1</b>	0.75	Vacant
<b>OFFICE ASSISTANT</b>	0	Inactive
<b>PROJECT COORDINATOR</b>	0	Inactive
<b>DEPUTY HARBORMASTER B</b>	8	Active
<b>DEPUTY HARBORMASTER A</b>	6	Active,1 Vacant
<b>HARBOR WORKER C Lead MTC</b>	2	Active
<b>HARBOR WORKER B</b>	2	1 Vacant
<b>HARBOR WORKER A-Lifeguard</b>	0	Inactive
Total	32.75	
Admin	8.75	
Core	24	

- # of positions: number of positions funded in the preliminary budget
- Active position: funded and currently filled by a regular position
- Vacant: funded but not currently filled
- Inactive: not funded, not filled
- TBD: Funded, but further Commission Approval required