



Special Closed & Regular Public Session of July 23, 2019

**Santa Cruz Port Commission
MINUTES**

Commission Members Present:

Dennis Smith Chairman
Stephen Reed Vice-chairman
Toby Goddard Commissioner
Neli Cardoso Commissioner

Commission Members Absent:

Darren Gertler Commissioner

SPECIAL PUBLIC SESSION – 5:30 PM

Chairman Smith brought the special public session to order at 5:30 PM at the Santa Cruz Harbor Public Meeting Room, 365 A Lake Avenue, Santa Cruz, CA 95062.

1. Oral Communication
2. Announcement of Closed Session Pursuant to Government Code (Ralph M. Brown Act) Section 54957.6

At 5:30 PM, Chairman Smith announced the Commission will meet in closed session to discuss agenda item 3.

SPECIAL CLOSED SESSION

3. Public Employee Performance Evaluation
Title: Port Director

SPECIAL PUBLIC SESSION

4. Action and Vote Disclosure after Closed Session Pursuant to Government Code (Ralph M. Brown Act) Section 54957.1

Chairman Smith announced that the Commission took no reportable action in closed session on item 3.

Chairman Smith adjourned the special open session following the closed meeting at 6:45 PM.

REGULAR PUBLIC SESSION – 7:00 PM

Chairman Smith brought the regular public session to order at 7:00 PM at the Santa Cruz Harbor Public Meeting Room, 365 A Lake Avenue, Santa Cruz, CA 95062.

5. Pledge of Allegiance
6. Oral Communication

Discussion: Chairman Smith stated that the Commission took no reportable action in closed session on agenda item 3.

Audience member Jean Brocklebank, voiced concerns regarding the trash receptacles in the harbor. She recommended that the Port District invest in new dumpsters with self-closing lids to protect wildlife, especially birds, from ingesting harmful items while scavenging.

Audience member Joe Rigney, urged the Commission to take action to restore the Santa Cruz Harbor's water taxi service, noting that it is a valuable resource to the community.

Port Director Olin explained the circumstances leading to the stop in the water taxi service. She stated that the water taxi, *FreeRide I*, is now 52 years old and because of its advanced age, the Port Commission authorized funding for a replacement vessel in the current FY20 budget. In the process of researching a new vessel, it was discovered that the water taxi service does not comply with current Coast Guard regulations and therefore was immediately taken out of service on July 3, 2019.

Port Director Olin stated that the Port Commission and staff are in the process of reviewing and understanding the requirements, costs, and options for restoring service. She stated that the harbor community will be updated as the process unfolds.

Audience member, Tom Whieldon, stated that Santa Cruz Harbor's water taxi service is funded by the District's ratepayers. Mr. Whieldon suggested that a "no swimming" sign be placed in the north harbor.

In response to a comment made by Mr. Whieldon, Port Director Olin stated she will comment on Assembly Bill 516 in her oral Port Director Report.

Commissioner Goddard stated that he recently toured the harbor's facilities with members of the City of Santa Cruz Parks and Recreation Department.

CONSENT AGENDA

7. Approval of Minutes
 - a) Special Closed and Regular Public Session of June 25, 2019
8. Approval of Month-to-Month Rental Agreement at Santa Cruz Harbor Boatyard (Lance Clifford)

MOTION: Motion made by Vice-chairman Reed, seconded by Commissioner Cardoso to approve the consent agenda.
- *Motion carried. Commissioner Gertler ABSENT.*

REGULAR AGENDA

9. Approval of Resolution 19-05 – Honoring Senior Deputy Harbormaster D. Kinnamon

Discussion: Chairman Smith read Resolution 19-05 aloud. Port Director Olin thanked Senior Deputy Harbormaster (DHM) Kinnamon for his extraordinary effort and assistance in securing funding from the State of California for a new marine search and rescue patrol vessel.

The Commission expressed their appreciation for Senior DHM Kinnamon's inherent leadership qualities and willingness to act as an ambassador for the Santa Cruz Harbor.

Senior DHM Kinnamon thanked the Commission and staff for their support.

MOTION: Motion made by Commissioner Goddard, seconded by Commissioner Cardoso to approve Resolution 19-05 Honoring Senior Deputy Harbormaster D. Kinnamon.
- *Motion carried. Commissioner Gertler ABSENT.*

10. Award of Contracts for Aldo's Seawall Replacement Project:

- a) Mesity-Miller Engineering – Coastal Development Permit Accessway Plans (NTE \$42,000)
- b) Haro, Kasunich and Associates – Geotechnical Construction Monitoring (Revised Bid NTE \$60,902)

Discussion: Port Director Olin stated that as part of the California Coastal Commission's Coastal Development Permit for the Aldo's Seawall Replacement Project, the Port District is required to provide an Accessway Improvement Plan, which will provide clear and continuous pedestrian access through the site adjacent to the new seawall, among other items.

Port Director Olin stated that Haro, Kasunich and Associates, will be performing geotechnical construction monitoring for the Aldo's Seawall Replacement Project and has provided a revised bid in an amount not-to-exceed \$60,902.

A brief discussion ensued regarding the costs associated with maintaining permit compliance and ensuring permit milestones are met.

MOTION: Motion made by Vice-chairman Reed, seconded by Commissioner Goddard, to:

- a) Authorize the Port Director to execute a contract with Mesiti-Miller Engineering for Coastal Development Permit Accessway Improvement Plans for Aldo's Seawall Replacement Project in an amount of \$39,800, plus an approximate 5% contingency, for a total authorized amount not-to-exceed \$42,000; and
- b) Authorize the Port Director to execute a contract with Haro, Kasunich and Associates, Inc., for Geotechnical Construction Monitoring Services for Aldo's Seawall Replacement Project in an amount not to exceed \$60,902.

- *Motion carried. Commissioner Gertler ABSENT.*

11. Award Contract for Concession Lot Parking Access and Revenue Controls System (PARCS) Project (NTE \$179,200)

Discussion: Port Director Olin stated that a Request for Proposals (RFP) for the PARCS Project was advertised commencing May 21, 2019. She stated that two bids were received and Scheidt and Bachmann was the low bidder.

Port Director Olin stated that the District's parking consultant, Watry Design, is familiar with Scheidt and Bachmann's work and is satisfied that the contractor can fulfill the bid requirements.

In response to a question posed by Vice-chairman Reed, Port Director Olin stated that project implementation will be timely, with minimal disruptions to tenants and visitors of the concession lot.

Port Director Olin stated that adequate funding for this project is available. She stated that in addition to the PARCS contract, a separate contract for approximately \$5,000 will be executed for the data and electrical cabling necessary to power the equipment.

In response to a question posed by Chairman Smith, Port Director Olin stated that the new equipment will include remote service support and on-site technical support when needed.

MOTION: Motion made by Commissioner Goddard, seconded by Vice-chairman Reed to award a contract to Scheidt and Bachmann for Concession Lot PARCS Project in an amount not to exceed \$179,200.

- *Motion carried. Commissioner Gertler ABSENT.*

12. Approval of Records Retention Policy and Schedule

Discussion: Administrative Services Manager MacLaurie reviewed the proposed records retention policy and schedule and stated that adoption of the policy will assist

staff in organizing, managing, and disposing of records in an efficient and legally compliant manner.

In response to questions posed by Commissioner Goddard, staff confirmed the following:

- The Port District's fixed asset schedule is retained in an electronic database and will be maintained in accordance with the retention schedule (page 62)
- The retention period for video monitoring tapes is 1 year (page 72)
- Material Safety Data Sheets are required to be retained for 30 years and are utilized to demonstrate permit compliance (Air Board requirement). (page 74)
- Documents of Historical or Research value to have a retention period of permanent (not listed)

Audience member, Dennis Navarra, stated that it is his belief that the language in the records retention policy pertaining to section 2.2 Transitory Messages (E-mail) is in violation of the Ralph M. Brown Act. Chairman Smith stated that the Port District utilized legal counsel in the development of this document to ensure compliance with all relative laws.

MOTION: Motion made by Vice-chairman Reed, seconded Commissioner Goddard to approve Record Retention Policy and Schedule.
- *Motion carried. Commissioner Gertler ABSENT.*

13. Approval of Cash / Payroll Disbursements – June 2019 (*There was no discussion on this agenda item*)

June disbursements will be presented for approval at the July meeting.

INFORMATION

14. Port Director's Report

Policy and Operations Committee Meeting

Port Director Olin stated that a Policy and Operations Committee Meeting has been scheduled for Wednesday, July 24, 2019, at 3:30 PM to discuss electronic key access for dry storage customers and to discuss a revised 99-pak charter application submitted by Team O'Neill, LTD. Committee Members are Chairman Smith and Commissioner Goddard.

Parker Dive

Port Director Olin stated that Parker Dive successfully removed the underwater pipe hazard from the swim area off Twin Lakes State Beach.

Assembly Bill 516

Port Director Olin stated that the California Association of Harbormasters and Port Captains (CAHMPC) has taken a position of opposition on AB 516 on behalf of its members. She stated that the Port Commission does not need to take separate action to take a position on AB 516.

Claims

Port Director Olin stated that two recent claims have been settled:

- Klopp – Vessel damage after being struck by *Dauntless* (\$1,670).
- Smith – Damage after a vessel was filled with gasoline, rather than diesel (\$1,782.82).

LAFCO

Port Director Olin stated that LAFCO has provided the District with an administrative draft of the Sphere of Influence Report for review. She stated that the report will be presented to the LAFCO board on August 7, 2019, for approval. The draft report recommends no change to the current sphere.

Audit

Port Director Olin stated that the FY19 audit fieldwork has been scheduled for August 7, 2019, and August 8, 2019.

15. Harbormaster's Report

In response to a question presented by Vice-chairman Reed, Harbormaster Marshall stated that all four emergency haulouts at the boatyard in June were during regular business hours. She stated that boatyard staff can be contacted after-hours if there is an emergency haulout.

Chairman Smith asked for additional information on the number of Deputy Harbormasters (DHM) who are certified for offshore vessel operations. Harbormaster Marshall confirmed that four DHMs are currently certified and the remaining three are advancing through the process. Chairman Smith stated that it will be beneficial to ensure all Deputy Harbormasters are certified for offshore vessel operations prior to the arrival of the new patrol boat.

In response to a question posed by Chairman Smith, Harbormaster Marshall confirmed that the new patrol bicycles are being stored in a bicycle locker located on the west side of the Harbor Office.

16. Facilities Maintenance & Engineering Manager's (FME) Report

FME Kerkes outlined scheduled maintenance work to be performed on *Dauntless* during the off-season, including painting and patchwork on the deck.

Port Director Olin complimented the maintenance crew for their efforts in completing the Aldo's building demolition.

Commission Goddard commended staff for completion of the west side access road area improvements.

17. O'Neill Sea Odyssey Annual Report

Administrative Services Manager Mac Laurie stated that O'Neill Sea Odyssey (OSO) has submitted its annual report, which reflects usage as 65% charter and 35% OSO.

A brief discussion ensued regarding future reporting requirements for the recently approved 99-pak charter operation.

18. Bi-Annual Slip Vacancy Report / Waitlist Statistics *(There was no discussion on this agenda item)*

19. 2018-19 Dredging Season Report

Commissioner Goddard stated that the 2018-19 Dredging Season Report provides a beneficial overview of the season. He stated that in addition to rain conditions, it will be important to monitor other significant weather events, like wave and surge conditions in future reports.

In response to a question by Commissioner Goddard, FME Kerkes confirmed that the damaged area on *Twin Lakes* port bow will be coated as part of the regular off-season maintenance.

20. Delinquent Account Reporting *(There was no discussion on this agenda item)*

21. Review of Financial Reports *(There was no discussion on this agenda item)*

a) Comparative Seasonal Revenue Graphs

22. Crime/Incident/Citation Report – June 2019

In response to questions posed by Commissioner Goddard, a brief discussion ensued regarding Harbor Patrol's roll in responding to "Code 3 Cover" mutual aid requests received from outside law enforcement agencies (as reported on June 1, 2019). Harbormaster Marshall confirmed that all law enforcement agencies typically respond and assist in "Code 3 Cover" mutual aid requests. In this case, Harbor Patrol responded to a mutual aid request from Metro Security and upon arrival assisted in apprehending and transporting an armed subject to County jail.

23. Written Correspondence

- a) Letter to Victor Kraft, from Port Director Olin
- b) Letter to Governor Newsom, from Chairman Smith
- c) Letter to Senator Monning, from Chairman Smith
- d) Letter to Assemblymember Stone, from Chairman Smith

- e) Letter to Bret Gladfelty, from Chairman Smith
- f) Letter to Board Chair Coonerty, from Chairman Smith
- g) Letter to Port Commission, from Thomas Whieldon

In regard to Item 23 (g), Chairman Smith stated that it is his belief that the letter submitted by Mr. Whieldon reflects inaccurate accounts of statements made by him at the meeting. As indicated in the minutes of June 25, 2019, Chairman Smith reaffirmed his position that the overflow lot at 7th and Brommer is minimally used.

Audience member, Dennis Navarra, requested that the Port Commission consider developing a policy and procedure for handling written correspondence.

- 24. Port Commission Review Calendar / Follow-Up Items *(There was no discussion on this agenda item)*

Chairman Smith adjourned the regular public session at 8:35 PM

Dennis Smith, Chairman



Special Public Session of July 29, 2019

**Santa Cruz Port Commission
MINUTES**

Commissioners Present:

Dennis Smith Chairman
Toby Goddard Commissioner
Neli Cardoso Commissioner

Commissioners Absent:

Darren Gertler Commissioner
Stephen Reed Vice-Chairman

SPECIAL PUBLIC SESSION – 5:00 PM

Chairman Smith brought the special public session to order at 5:02 PM at the Santa Cruz Harbor Office, 135 5th Avenue, Santa Cruz, CA 95062.

1. Pledge of Allegiance
2. Oral Communication

Port Director Olin announced that the conceptual design drawings for the *Pappy* display cradle are available.

Port Director Olin stated that a Policy-Operations Committee Meetings has been scheduled for August 29, 2019, at 2:30 PM to discuss the procurement process for a new patrol boat. She stated that the Committee will review design options for the vessel prior to developing and issuing a Request for Proposals (RFP).

Chairman Smith requested that a stakeholder meeting be scheduled to discuss the status of the District's water taxi service. He stated that it will be beneficial to receive community input and answer questions relative to evaluating options for continued service.

3. Award of Contract for FY19 Audit Services (NTE \$27,000)

Discussion: Port Director Olin recommended that the Commission award a contract to Hutchinson and Bloodgood LLP for FY19 audit services. She stated that additional services are included in the contract to address GASB 75 reporting requirements, which are intended to improve accounting and financial reporting of liabilities for post-employment benefits other than pensions (other post-employment benefits or OPEB).

A brief discussion ensued regarding the change in reporting requirements and how reporting the OPEB liability will impact the financial statements.

MOTION: Motion made by Commissioner Goddard, seconded by Commissioner Cardoso, to award a contract to Hutchinson and Bloodgood LLP for FY19 audit services in an amount not to exceed \$27,000.

– *Motion carried. Vice-chairman Reed and Commissioner Gertler ABSENT.*

Chairman Smith adjourned the special public session at approximately 5:20 pm.

Santa Cruz Port District
135 5th Avenue
Santa Cruz, CA 95062
831.475.6161
831.475.9558 Fax
www.santacruzharbor.org



PORT COMMISSIONERS:
Toby Goddard
Dennis Smith
Stephen Reed
Darren Gertler
Neli Cardoso

TO: Port Commission
FROM: Marian Olin, Port Director
DATE: August 5, 2019
SUBJECT: Approval of Resolution 19-06 – Approving Salary Schedules and Authorizing Amendment to the Port Director’s Employment Agreement

Recommendation: *Approve Resolution 19-06, adopting amendments to the Santa Cruz Port District’s salary schedules, and authorize the Port Commission Chairman to execute the amendment to the Port Director’s employment agreement.*

BACKGROUND

Pursuant to a satisfactory performance appraisal, the Port Commission directed that the Port Director’s Employment Agreement be modified to include a merit increase in 2019.

The salary increase amends the pay rate for the Port Director position in the Port District’s publicly available pay schedule required by Government Code Section 20636(b)(1) and further clarified by California Code of Regulations (CCR) Section 570.5. The salary schedule pay rate for the Port Director position was last modified in 2016.

Resolution 19-06 is included as Attachment ‘A’, and Exhibit 1 to the resolution contains the actual salary schedules, which consolidate all current classifications. The Port Director’s Employment Agreement amendment is included as Attachment ‘B’. The original agreement is included as Attachment ‘C’.

It should be noted that the consolidated salary schedule has been corrected to reflect Operating Engineers has a two-year labor contract ending December 31, 2019. The Harbor Employees’ Association contract extends through December 31, 2020 and includes a 1.5% cost of living increase, effective January 1, 2020.

ATTACHMENT –

- A. Resolution 19-06, including Exhibit 1
- B. Second Amendment to Employment Agreement
- C. Employment Agreement (2017)

Santa Cruz Port District
Resolution 19-06
August 27, 2019

ON THE MOTION OF _____

DULY SECONDED BY _____

A resolution of the Santa Cruz Port District Commission adopting amendments to the salary schedule, and authorizing the Port Commission Chairman to execute the Second Amendment to the Port Director's employment agreement.

WHEREAS, pursuant to California Government Code 20636(b)(1), the Port Commission shall periodically adopt a pay schedule for all Port District employees; and

WHEREAS, the Government Code of Regulations (CCR) Section 570.5 further clarifies that the pay schedule be approved and adopted by the governing body; and

WHEREAS, the pay schedule consolidates all of the currently approved salaries from the various Memoranda of Understanding for represented and unrepresented employees; and

WHEREAS, all of the salary pay rates and ranges have previously been approved except the changes detailed in Exhibit 1 of this Resolution, authorizing a merit increase for the Port Director as provided for in the Second Amendment to the employment agreement. The salary schedule has been corrected to reflect Operating Engineers has a two-year labor contract ending December 31, 2019.

NOW THEREFORE, BE IT RESOLVED, that the Santa Cruz Port District Commission does hereby adopt the amended salary schedules (Exhibit 1) adjusting Port Director salary to \$157,020 annually, effective July 1, 2019, and authorizes the Port Commission Chairman to execute the Second Amendment to the Port Director's employment agreement.

PASSED AND ADOPTED by the Santa Cruz Port Commission, this 27th day of August, 2019, by the following vote:

AYES _____

NOES _____

ABSENT _____

APPROVED BY:

Dennis Smith, Chairman

Santa Cruz Port District
MONTHLY SALARY RANGES BY POSITION
2019

Santa Cruz Port District Full Time Equivalent Employees -- All Positions

Effective	Position	Bargaining Group	Salary Grade	Monthly Salary Range/Step*						
				1	2	3	4	5	6	7
1/1/2019	Accounting Technician I	HEA	20	\$4,352	\$4,570	\$4,798	\$5,038	\$5,290	\$5,554	\$5,832
1/1/2019	Accounting Technician II	HEA	22	\$4,798	\$5,038	\$5,290	\$5,554	\$5,832	\$6,124	\$6,430
1/1/2019	Administrative Assistant I	HEA	20	\$4,352	\$4,570	\$4,798	\$5,038	\$5,290	\$5,554	\$5,832
1/1/2019	Administrative Services Manager	HMG	30	\$7,089	\$7,443	\$7,815	\$8,206	\$8,617	\$9,048	\$9,501
1/1/2019	Assistant Harbormaster	HEA	24	\$5,290	\$5,554	\$5,832	\$6,124	\$6,430	\$6,751	\$7,089
1/1/2019	Boatyard Supervisor	HEA	22	\$4,798	\$5,038	\$5,290	\$5,554	\$5,832	\$6,124	\$6,430
1/1/2019	Boatyard Crew	HEA	17	\$3,760	\$3,947	\$4,145	\$4,352	\$4,570	\$4,798	\$5,038
1/1/2019	Customer Service Representative	HEA	19	\$4,145	\$4,352	\$4,570	\$4,798	\$5,038	\$5,290	\$5,554
1/1/2019	Deputy Harbormaster	HEA	20	\$4,352	\$4,570	\$4,798	\$5,038	\$5,290	\$5,554	\$5,832
1/1/2019	Facilities Coordinator	HEA	19	\$4,145	\$4,352	\$4,570	\$4,798	\$5,038	\$5,290	\$5,554
1/1/2019	Facilities Maintenance and Eng Manager	HMG	30	\$7,089	\$7,443	\$7,815	\$8,206	\$8,617	\$9,048	\$9,501
1/1/2019	Harbor Maintenance Worker I	HEA	16	\$3,579	\$3,760	\$3,947	\$4,145	\$4,352	\$4,570	\$4,798
1/1/2019	Harbor Dredge Worker I	OE3	16	\$3,579	\$3,760	\$3,947	\$4,145	\$4,352	\$4,570	\$4,798
1/1/2019	Harbor Maintenance Worker II	HEA	18	\$3,947	\$4,145	\$4,352	\$4,570	\$4,798	\$5,038	\$5,290
1/1/2019	Harbor Dredge Worker II	OE3	18	\$3,947	\$4,145	\$4,352	\$4,570	\$4,798	\$5,038	\$5,290
1/1/2019	Harbor Maintenance Worker III	HEA	20	\$4,352	\$4,570	\$4,798	\$5,038	\$5,290	\$5,554	\$5,832
1/1/2019	Harbor Dredge Worker III	OE3	20	\$4,352	\$4,570	\$4,798	\$5,038	\$5,290	\$5,554	\$5,832
1/1/2019	Harbormaster	HMG	30	\$7,089	\$7,443	\$7,815	\$8,206	\$8,617	\$9,048	\$9,501
1/1/2019	Parking Coordinator	HEA	19	\$4,145	\$4,352	\$4,570	\$4,798	\$5,038	\$5,290	\$5,554
7/1/2019	Port Director	NA	NA	\$9,167	NA	NA	NA	NA	NA	\$13,085
1/1/2019	Senior Deputy Harbormaster	HEA	22	\$4,798	\$5,038	\$5,290	\$5,554	\$5,832	\$6,124	\$6,430
1/1/2019	Supervising Harbor Maintenance Worker	HEA	22	\$4,798	\$5,038	\$5,290	\$5,554	\$5,832	\$6,124	\$6,430
1/1/2019	Supervising Harbor Dredge Worker	OE3	23	\$5,038	\$5,290	\$5,554	\$5,832	\$6,124	\$6,430	\$6,751

*Ranges shown are paid semi-monthly

Bargaining Groups:

- HMG = Harbor Management Group
- HEA = Harbor Employees Association
- OE3 = Operating Engineers Local No. 3

Santa Cruz Port District
MONTHLY SALARY RANGES BY POSITION
2020

Effective	Position	Bargaining Group	Salary Grade	Monthly Salary Range/Step*						
				1	2	3	4	5	6	7
1/1/2020	Accounting Technician I	HEA	20	\$4,417	\$4,639	\$4,870	\$5,114	\$5,369	\$5,638	\$5,920
1/1/2020	Accounting Technician II	HEA	22	\$4,870	\$5,114	\$5,369	\$5,638	\$5,920	\$6,217	\$6,526
1/1/2020	Administrative Assistant I	HEA	20	\$4,417	\$4,639	\$4,870	\$5,114	\$5,369	\$5,638	\$5,920
1/1/2020	Administrative Services Manager	HMG	30	\$7,195	\$7,555	\$7,933	\$8,330	\$8,747	\$9,184	\$9,644
1/1/2020	Assistant Harbormaster	HEA	24	\$5,290	\$5,554	\$5,832	\$6,124	\$6,430	\$6,751	\$7,089
1/1/2020	Boatyard Supervisor	HEA	22	\$4,870	\$5,114	\$5,369	\$5,638	\$5,920	\$6,217	\$6,526
1/1/2020	Boatyard Crew	HEA	17	\$3,816	\$4,006	\$4,207	\$4,417	\$4,639	\$4,870	\$5,114
1/1/2020	Customer Service Representative	HEA	19	\$4,207	\$4,417	\$4,639	\$4,870	\$5,114	\$5,369	\$5,638
1/1/2020	Deputy Harbormaster	HEA	20	\$4,417	\$4,639	\$4,870	\$5,114	\$5,369	\$5,638	\$5,920
1/1/2020	Facilities Coordinator	HEA	19	\$4,207	\$4,417	\$4,639	\$4,870	\$5,114	\$5,369	\$5,638
1/1/2020	Facilities Maintenance and Eng Manager	HMG	30	\$7,195	\$7,555	\$7,933	\$8,330	\$8,747	\$9,184	\$9,644
1/1/2020	Harbor Maintenance Worker I	HEA	16	\$3,633	\$3,816	\$4,006	\$4,207	\$4,417	\$4,639	\$4,870
1/1/2019	Harbor Dredge Worker I	OE3	16	\$3,579	\$3,760	\$3,947	\$4,145	\$4,352	\$4,570	\$4,798
1/1/2020	Harbor Maintenance Worker II	HEA	18	\$4,006	\$4,207	\$4,417	\$4,639	\$4,870	\$5,114	\$5,369
1/1/2019	Harbor Dredge Worker II	OE3	18	\$3,947	\$4,145	\$4,352	\$4,570	\$4,798	\$5,038	\$5,290
1/1/2020	Harbor Maintenance Worker III	HEA	20	\$4,417	\$4,639	\$4,870	\$5,114	\$5,369	\$5,638	\$5,920
1/1/2019	Harbor Dredge Worker III	OE3	20	\$4,352	\$4,570	\$4,798	\$5,038	\$5,290	\$5,554	\$5,832
1/1/2020	Harbormaster	HMG	30	\$7,195	\$7,555	\$7,933	\$8,330	\$8,747	\$9,184	\$9,644
1/1/2020	Parking Coordinator	HEA	19	\$4,207	\$4,417	\$4,639	\$4,870	\$5,114	\$5,369	\$5,638
7/1/2019	Port Director	NA	NA	\$9,167	NA	NA	NA	NA	NA	\$13,085
1/1/2020	Senior Deputy Harbormaster	HEA	22	\$4,870	\$5,114	\$5,369	\$5,638	\$5,920	\$6,217	\$6,526
1/1/2020	Supervising Harbor Maintenance Worker	HEA	22	\$4,870	\$5,114	\$5,369	\$5,638	\$5,920	\$6,217	\$6,526
1/1/2019	Supervising Harbor Dredge Worker	OE3	23	\$5,038	\$5,290	\$5,554	\$5,832	\$6,124	\$6,430	\$6,751

*Ranges shown are paid semi-monthly

Bargaining Groups:

- HMG = Harbor Management Group
- HEA = Harbor Employees Association
- OE3 = Operating Engineers Local No. 3

SECOND AMENDMENT TO EMPLOYMENT AGREEMENT

This Amended to the Employment Agreement, is entered into effective as of the 1ST day of July, 2019, by and between SANTA CRUZ PORT DISTRICT, a port district formed and operating pursuant to the provisions of Harbor and Navigation Code Section 6200 et seq., and a political subdivision of the State of California (hereinafter the "District") and MARIAN OLIN (hereinafter "Olin").

Recitals:

The District employed Olin, and Olin accepted employment, as the Port Director of District pursuant to an Employment Agreement dated July 1, 2017. The Parties desire to amend the Employment Agreement as stated below.

THE PARTIES AGREE AS FOLLOWS:

1. The Employment Agreement ("Agreement") dated July 1, 2017, remains in effect in its entirety except as amended herein.
2. Section 6.a. of the Agreement is hereby amended to read:

Salary in the amount of \$157,020 annually, payable consistent with District practices and in the same manner as other regular full-time employees of District are paid.

SANTA CRUZ PORT DISTRICT

By: _____
Dennis Smith, Chair
Santa Cruz Port Commission

Attest: _____
Secretary of the Board of Commissioners

MARIAN OLIN

By: _____
Marian Olin, Port Director

EMPLOYMENT AGREEMENT

THIS AGREEMENT is entered into this 1st day of July, 2017, by and between SANTA CRUZ PORT DISTRICT, a port district formed and operating pursuant to the provisions of Harbor and Navigation Code Section 6200 et seq., and a political subdivision of the State of California (hereinafter "District") and MARIAN OLIN (hereinafter "Employee") who agree as follows:

1. Recitals. District is in need of a Port Director and desires to employ Employee as the Port Director of District. Employee desires to act as Port Director of District pursuant to the terms and conditions of this Agreement.

2. Employment. District hereby employs Employee as Port Director of District, subject to the terms and conditions of this Agreement. Employee hereby accepts such employment as Port Director of District subject to the terms and conditions of this Agreement.

3. Term. This Agreement is hereby acknowledged to have commenced July 1, 2017, and the initial term of this Agreement shall terminate on June 30, 2021, subject to the ability of either party to terminate this Agreement, and the ability of District to extend this Agreement as provided herein.

Employee shall serve a probationary period of twelve (12) months from the date of commencement of this Agreement. During the probationary period Employee shall receive a performance evaluation at six (6) months and twelve (12) months. Upon satisfactory completion of the probationary period, Employee will receive a written evaluation. If the written evaluation is satisfactory, the term of this Agreement shall be extended to June 30, 2021. As a probationary employee, Employee may be terminated for any lawful reason at any time during the probationary period, including without cause and without notice. If this Agreement is terminated during the probationary period by District, Employee will not be entitled to severance benefits pursuant to Section 8d of this Agreement.

This Agreement shall be automatically extended for consecutive additional two (2) year terms commencing July 1, 2021, without further action by District or Employee. Should District determine at any time during the term of this Agreement to decline to renew this Agreement for an additional two (2) year term, District shall provide written notice to Employee of the District's intent not to renew this Agreement no later than six (6) months prior to the expiration of the then current term.

4. Duties. Employee's duties under this Agreement shall be those assigned to the office of the Port Director as described in the job description for the Port Director position as adopted and amended from time to time by the District Board of Commissioners, and such other duties and responsibilities as assigned by the District Board of Commissioners. The Board of Commissioners will meet and confer with Employee regarding any revisions in said job description. The current job description is attached as Exhibit A. Employee acknowledges that the District can amend the job description at any time to either provide for additional duties and responsibilities, and/or delete existing duties and responsibilities of the Port Director. A revised job description will supersede and replace the existing Exhibit A upon its adoption by the Board of Commissioners.

Employee shall be the Chief Executive Officer of the District. As such, Employee shall have the primary responsibility for implementation and execution of policies adopted by the Board of Commissioners and the Board of Commissioners shall have the primary responsibility for formulating and adopting the policies of the District. Employee shall work under the direction and control of the District Board of Commissioners in the management and administration of the daily operations of the District, shall

serve at the pleasure of the Board of Commissioners, and shall be Clerk and Secretary of the District Board of Commissioners.

5. Hours. Employee shall devote her full time, attention, and energies to her duties. Employee shall be available to work such times as necessary to fully and competently perform the duties of the position, regardless of the number of hours involved. Employee acknowledges that the duties of the position will on the average require more than forty (40) hours per week, and that some day-to-day hours may vary from as high as twelve (12) to sixteen (16) hours to less than eight (8) hours per day. Therefore, it is acknowledged by the parties that the Port Director will establish her own work schedule. Employee acknowledges that the position of Port Director is exempt from federal and state overtime and wage laws, and that she is not entitled to compensation in the form of either overtime pay or compensatory time off for any hours worked in excess of forty (40) hours in one week, or in excess of eight (8) hours in any day.

It is recognized the Employee must devote time outside the normal office hours to conduct business of the Port District. Accordingly, Employee agrees to devote her full time and attention to the performance of Employee's responsibilities as Port Director and shall not engage in any other employment or the conduct of any other business during the term of this Agreement without prior approval having been granted by the Santa Cruz Port Commission.

The Port Director shall be governed by the terms and conditions of District's Personnel Policies and any subsequent revisions in the performance of her duties, including District's policy against conflicts of interest.

6. Compensation. For all services to be rendered by Employee under this Agreement, District shall provide to Employee the following salary and benefits:

a. Salary in the amount of \$138,000 annually, payable consistent with District practices and in the same manner as other regular full-time employees of District are paid.

b. Salary may be adjusted by the Board of Commissioners, per Section 7.c.

c. Vacation leave will accrue at the rate consistent with District practices and in the same manner as other regular full-time employees of District. Employee is currently earning 200 hours per year (25 days) of vacation, commensurate with her hire date of February 21, 1995. The Port Director shall be subject to a cap of a maximum of eighty (80) hours of accrued and unused vacation time per year that may be carried over to subsequent years; however, District and Employee agree that Employee may request that accrued vacation in excess of eighty (80) hours be carried over into subsequent years, which request is subject to the discretionary approval of the Board of Commissioners. If the Board of Commissioners rejects such request, then any accrued vacation in excess of eighty (80) hours per year shall be subject to either payment by District at Employee's then current rate of pay or by direction of District to Employee to utilize such excess accrued vacation time, at the discretion of District. In the event of termination of this Agreement, the Port Director shall be entitled to payment for all accrued and unused vacation leave at the then current rate of pay.

d. Employee shall be entitled to the same retirement plan which covers other "miscellaneous" employees of District, consisting of the CalPERS Retirement program (currently 2.5% at age 55 plan). Employee shall pay the required employee contribution on a tax deferred basis as provided under Section 414(h)(2) of the Internal Revenue Code.

e. Employee and dependent coverage for health, dental, vision, life, and all other group insurance programs offered by District to its regular full-time employees, including payment of employer contributions for such coverages on the same basis as District provides for its other regular full-time employees, as amended by District from time to time. Employee shall be entitled to post-retirement retiree medical benefits offered by District and as defined in the Personnel Policies handbook and any subsequent revisions. Such policies may change from time to time in accordance with the employee labor contract.

f. Employee shall be entitled to paid sick leave, holidays and other leaves of absence on the same basis as provided other regular full-time employees of District as set forth in the District's Personnel Policies handbook, and as amended from time to time in accordance with the employee labor contract.

g. District shall reimburse Employee for all actual and necessary expenses incurred within the scope of employment in accordance with District policies. Any request for reimbursement of such business expenses shall be supported by receipts documenting actual costs incurred in the course and scope of conducting District business pursuant to existing District policies.

h. Motor vehicle allowance of Two Hundred Dollars (\$200.00) per month. This payment shall be made consistent with District practices and on the same periodic basis as other regular full-time employees of District are paid.

i. Employee shall be entitled to 40 hours per year of administrative leave, in accordance with the Resolution 15-05 granting administrative leave to employees who are members of the Harbor Management Group. Administrative leave is granted on a use-it or lose-it basis. No cash-out or carry-over of unused administrative leave is authorized.

7. Performance Evaluation.

a. Within 45 days of commencing employment, the Port Director shall provide the Board of Commissioners with a list of proposed goals and objectives for the ensuing one-year period. Said goals and objectives, and the relative priority of said goals and objectives, shall be discussed and mutually agreed upon in writing by the Board and the Port Director. Said goals and objectives may be considered by the Board of Commissioners in its annual performance evaluation of the Port Director. Within thirty (30) days of the completion of each annual performance evaluation of the Port Director by the Board of Commissioners, the Port Director shall provide the Board of Commissioners with an updated written list of proposed goals, objectives and priorities for the ensuing one (1) year period.

b. The Board of Commissioners shall evaluate the performance of the Port Director in writing not less than annually during each term of this Agreement. The evaluation shall include an assessment of the performance of the Port Director and fulfillment of the duties and responsibilities specified in the Job Description as well as the Port Director's performance and fulfillment of the goals, objectives and priorities established pursuant to Section 7a.

The format of the evaluation shall be as established by the Board of Commissioners from time to time and may include the Port Director's self-evaluation. The evaluation format shall include, but is not limited to, an assessment of the Port Director's performance in the following areas: (1) relationship with the Board of Commissioners; (2) relationship with the community; (3) relationship with other public agencies; (4) relationship with staff and independent contractors; (5) leadership qualities; (6) professional development; (7) accomplishment of specified goals and objectives.

c. Based upon positive results of each annual Performance Evaluation, the Board of Commissioners may award an increase in the Port Director's base salary, effective the date of each Performance Evaluation.

d. If in the evaluation process the Board of Commissioners determines that the performance of the Port Director is unsatisfactory in any respect, the written evaluation shall describe such unsatisfactory performance and may include recommendations for improvement. The Board at all times retains its right to terminate this Agreement for unsatisfactory performance as set forth in Section 8 below.

8. Termination. Notwithstanding the language of Section 3 concerning the effective term of this Agreement, Employee agrees that she serves at the will and sole pleasure of the Board of Commissioners of District, and is an at-will employee. By execution hereof, both District and Employee acknowledge that they each retain the right to terminate the employment relationship with or without cause, and with or without notice, at any time.

This Agreement may be terminated at any time in advance of the expiration of each of its terms in any one of the following ways:

- a. By mutual agreement of the parties.
- b. By retirement of the Port Director.
- c. By Employee, without cause, upon giving to the District not less than sixty (60) calendar days prior written notice of an election to terminate this Agreement.

d. By District, without cause, upon giving Employee written notice of intent to terminate this Agreement. In such event, Employee shall be entitled to payment of severance pay in an amount equal to the lesser of Employee's current monthly base salary for six (6) months, or Employee's current monthly base salary for the number of months left on the unexpired term of the contract (the "Severance Period"). Monthly base salary does not include the value of benefits received by Employee, including but not limited to, vacation, retirement contributions, and payment of premiums for medical, dental, vision, life and other group insurance benefits offered by District. District shall not provide any noncash items or benefits, including medical, dental, and vision benefits, during the Severance Period. Such severance pay shall be payable upon Employee's last date of employment with District after such written notice of termination of this Agreement. Payment of such severance pay shall be deemed to constitute full, complete, and exclusive compensation and relief for termination of this Agreement together with all losses, damages, and injuries, whether economic or otherwise, which the Port Director may incur as a result of such termination of this Agreement.

Payment of such severance shall be conditional upon execution by Employee of a General Release and Severance Agreement with District. Said Severance Agreement shall provide as follows:

- (i) A general release of legal claims against District;
- (ii) A 21-day period to consider the terms and conditions of the proposed Severance Agreement prior to execution;
- (iii) A seven (7) day period for revocation of the Severance Agreement after it has

been executed by Employee;

- (iv) A provision that requires all terms and conditions of the Severance Agreement, and all discussions, communications, and correspondence pertaining thereto, to remain confidential and not to be disclosed by either District or Employee;
- (v) An agreement that Employee will mediate any dispute with District over issues regarding termination of employment or terms and conditions of the proposed Severance Agreement.

The parties hereto acknowledge and agree that upon payment of the severance payment by District to Employee, Employee will unconditionally and forever release District from any further obligations under this Agreement, as well as any claims of any nature that Employee may have against District by virtue of her employment or termination thereof. In partial consideration for such severance payment, Employee agrees to be reasonably available for consultation and assistance to District in training any employee of District designated by the Board to assume the duties of Port Director during the period covered by such severance payment.

e. By District, for cause, upon giving to Employee written notice of termination. The written notice of termination shall specify (1) the particular cause(s) and the facts and circumstances justifying the termination of the Agreement, and (2) the opportunity of Employee to be heard before the District Board of Commissioners on the reasons for her termination. If Employee requests a hearing, said hearing shall be held at the Board's earliest convenience in a closed session. The Port Director shall have the right to testify on her own behalf, call witnesses, and be represented by legal counsel at her own expense. District shall be responsible for the payment of the expenses of its legal counsel. If the notice of termination involves accusations against Employee by a third party, Employee shall have the option of having the hearing take place in open session. After the hearing, the Board of Commissioners may affirm, modify, or reverse any decision to terminate this Agreement or terminate the Port Director's employment for cause. The Board of Commissioners shall prepare written findings of fact, conclusions of law, and recommended action with respect to such hearing.

Employee shall not be entitled to any severance payments in the event of termination of this Agreement by District for cause as specified in this section.

Examples of conduct justifying termination for cause include, but are not limited to the following: harassment of employees and/or District customers; willful breach of duty; habitual neglect of duty; gross insubordination; conviction of a crime involving moral turpitude; conduct that makes it impossible or impracticable to perform the duties under this Agreement, or which seriously impede District operations; conduct that tends to bring discredit to District; conduct unbecoming of an employee in public service; mishandling of District funds; any intentional misrepresentation or fraud in connection with the performance of her duties; or theft of District property. Additional examples of conduct justifying termination for cause are specified in the District's Personnel Policies.

Notwithstanding the provision of any District rule, regulation, policy, procedure or practice to the contrary, upon early termination of this Agreement, whether with or without cause, Employee shall not be entitled to any compensation, damages, or other monetary award except as specifically authorized by this Agreement, and by execution of this Agreement, Employee waives any such claims and/or entitlement.

9. Professional Growth. District encourages the continuing professional growth of the Port Director. District hereby agrees to budget a reasonable amount of funds in order to reimburse the Port Director for all necessary professional license fees, membership registration, and travel and lodging expenses incurred pursuant to existing District policy in order to allow the Port Director to participate in special activities, including, but not limited to, the following:

a. Attendance at programs, seminars, conferences, and other activities conducted or sponsored by local, state, and/or national associations of public agencies who provide harbor and port services;

b. Attendance at conferences, seminars, training sessions, and other activities conducted by public agency professional associations, including professional licensing activities and courses;

c. Attendance at other seminars, conferences and courses designed to improve or enhance management and operational activities of District;

10 Indemnification. Employer shall defend, hold harmless and indemnify Employee against any tort, professional liability claim or demand, or other legal action, whether groundless or otherwise, arising out of an alleged negligent act or omission occurring in the performance of Employee's duties in accordance with the provisions of California Government Code section 810 et seq. In its sole discretion, Employer may compromise and settle any such claim or suit and pay the amount of any settlement or judgment rendered therefrom.

Pursuant to Government Code section 53243, et seq., if Employee is convicted of a crime involving an abuse of his office or position, all of the following shall apply upon final conviction: (1) if Employee is provided with administrative leave pay pending an investigation, Employee shall be required to fully reimburse such amounts paid; (2) if the City, in its discretion, pays for the criminal legal defense of Employee, Employee shall be required to fully reimburse such amounts paid; and (3) if Employee is provided with any severance pay and/or settlement pay, Employee shall be required to reimburse such pay. For purposes of this Section, "abuse of office or position" shall be as defined under California Government Code section 53243.4.

11. Entire Agreement. This writing constitutes the sole, entire, integrated, and exclusive contract between the parties respecting Employee's employment by the District as Port Director. There are no promises, covenants, conditions precedent, conditions subsequent, or other understandings between the parties regarding the employment relationship that are not expressed herein. Any other contracts, agreements, contract terms, understandings, promises, or representations not expressly set forth or referenced in this writing are null and void and of no force and effect.

12. Notices. Any notice to be given to Employee shall be sufficiently served if given to her personally, or if deposited in the United States Mail, regular certified mail, addressed to:

Marian Olin
Address on file with the City
Clerk's Office

Any notice to be given to District shall be addressed to:

Board Chairman
Santa Cruz Port Commission
135 Fifth Avenue Santa
Cruz, CA 95062

13. Successors and Assigns. This Agreement is personal to Employee and may not be transferred or assigned. Subject to this restriction on transfer and assignment, this Agreement shall bind, and inure to the benefit of, the successors, assigns, heirs, and legal representatives of the parties, including any successor public agency to District.


14. Amendments. This Agreement, other than provisions regarding changes in benefits subject to the discretion of the Board of Commissioners as part of a labor contract, may be amended only by a subsequent writing approved and executed by both parties. Any amendment by District must be approved by the District Board of Commissioners. Individual Board members do not have the authority, express or implied, to amend, modify, waive, or in any way alter this Agreement or the terms and conditions of Employee's employment.

15. Waiver. The waiver at any time by either party of its rights with respect to a default or other matter arising in connection with this Agreement shall not be deemed a waiver with respect to any subsequent default or matter.

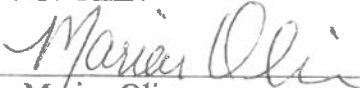
16. Public Record. Employee acknowledges that this Agreement constitutes a public record and a copy of said Agreement must be made available to the public by the District upon receipt of a request made pursuant to the California Public Records Act, Government Code Section 6250, et seq., and other provisions of California law.

17. Construction and Interpretation. It is agreed and acknowledged by the parties that this Agreement has been arrived at through negotiation, and that each party has had a full and fair opportunity to revise the terms of this Agreement. Consequently, the normal rule of construction that any ambiguities are to be resolved against the drafting party shall not apply in construing or interpreting this Agreement.

SANTA CRUZ PORT DISTRICT

By: 
Toby Goddard, Chair
Santa Cruz Port Commission

MARIAN OLIN

By: 
Marian Olin

Attest: 
Secretary of the Board of Commissioners or Designee

Santa Cruz Port District
135 5th Avenue
Santa Cruz, CA 95062
831.475.6161
831.475.9558 Fax
www.santacruzharbor.org



PORT COMMISSIONERS:
Toby Goddard
Dennis Smith
Stephen Reed
Darren Gertler
Neli Cardoso

TO: Port Commission
FROM: Marian Olin, Port Director
DATE: August 21, 2019
SUBJECT: Review Draft FY19 Audited Financial Statement

INFORMATION

Kim Said of the auditing firm Hutchinson and Bloodgood will be present at the August 27 Port Commission meeting to present the draft audit. Ms. Said's outline summarizing audit findings is appended as Attachment B. The draft audit is appended as Attachment A.

This year, Governmental Accounting Standards Board Statement No. 75 requires net Other Post Employment Benefits (OPEB) liability to be included on the financial statements. OPEB liability was previously included as a note disclosure in the District's annual audits. The District's FY19 financial statements are presented as a single year due to this change. Net OPEB liability totaling \$484,557 is shown as a long-term liability on the financial statements. It is worth noting that the District's actual health premium contributions for retiree medical health care post employment benefits for FY19 was \$683. The actuarial report on OPEB liability prepared by Bartel Associates is appended as Attachment C.

The final audit will be presented to the Commission for acceptance at the September meeting.

ATTACHMENTS:

- A. DRAFT Audited Financial Statement as of March 31, 2019
- B. Audit Summary by K. Said, Hutchinson & Bloodgood
- C. Bartel Associates LLC, Santa Cruz Port District Retiree Healthcare Plan, March 31, 2019, GASB 75 Accounting Information

SANTA CRUZ PORT DISTRICT

FINANCIAL REPORT

Year ended March 31, 2019

DRAFT

TABLE OF CONTENTS

INDEPENDENT AUDITORS' REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS (Required Supplementary Information)	3-10
BASIC FINANCIAL STATEMENTS	
Statement of Net Position	11-12
Statement of Revenues, Expenses, and Change in Net Position	13
Statement of Cash Flows	14-15
Notes to Financial Statements	16-34
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Proportionate Share of the Net Pension Liability	35
Schedule of Contributions – Defined Benefit Pension Plans	36
Schedule of Changes in the Net OPEB Liability and Related Ratios	37
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	38-39
INDEPENDENT AUDITORS' REPORT ON ADDITIONAL INFORMATION	40
SCHEDULE OF INSURANCE COVERAGE	41



INDEPENDENT AUDITORS' REPORT

Board of Commissioners
Santa Cruz Port District
Santa Cruz, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Santa Cruz Port District (the District), which comprise the statement of net position as of March 31, 2019, and the related statements of revenues, expenses, and change in net position and cash flows for the year then ended, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Santa Cruz Port District as of March 31, 2019, and the respective changes in its financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America, as well as the accounting systems prescribed by the State Controller's Office and State Regulations governing Special Districts.

Other Matter

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of proportionate share of the net pension liability, the schedule of contributions – defined benefit pension plans, and the schedule of changes in the net OPEB liability and related ratios, identified as Required Supplementary Information (RSI) in the accompanying table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the RSI in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated TBD, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

TBD

SANTA CRUZ PORT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ended March 31, 2019

Our discussion and analysis of the Santa Cruz Port District's (the District) financial performance provides an overview of the District's financial activities for the fiscal year ended March 31, 2019. Please read in conjunction with the District's basic financial statements.

FINANCIAL HIGHLIGHTS

During FY16, the Commission adopted a Reserve Policy and an annual contribution goal to the Capital Improvement Program (CIP) fund. The Reserve Policy is intended to strengthen the financial stability of the District against economic uncertainty, unexpected situations such as natural or man-made disasters, unanticipated drop in revenues, and other unforeseen emergencies or extraordinary circumstances that the District may face that are infrequent in occurrence.

The policy provides that the District will strive to hold in reserve an amount equal to 25 percent of the District's annual operating expenses in the current fiscal year's adopted general fund budget. The District recognizes that reserve fund amounts may fluctuate and may need to be rebuilt over time as needed. The reserve fund will generally come from one-time revenue and from excess revenues over expenditures. Examples of one-time revenue include infrequent sales of District assets, infrequent revenues from development and grants, or other sources that are typically non-recurring in nature. The use of reserves shall generally be limited to unanticipated, non-recurring needs, not for normal or recurring annual operating expenditures.

As of March 31, 2019, the unrestricted Reserve Fund balance was \$1,772,912. Excluding depreciation, amortization, and other non-cash expenses, this figure exceeds the Reserve Fund goal by approximately 8% based on actual FY19 annual operating expenses. The District's FY20 budget funded an additional \$115,780 contribution to the reserve fund, bringing the fund balance up to \$1,888,692 in FY20.

The CIP fund contribution goal was set at \$500,000 annually to fund current and future infrastructure maintenance and improvements. The FY19 budget funded \$500,000 to the CIP fund, and anticipated cash or financing in the amount of \$554,400 for the Pile Removal and Replacement Project and \$1.6 million for the Aldo's Seawall Replacement Project.

The FY19 budget increased full-time equivalent staffing by two, converting two pre-existing full-time provisional positions, the Parking Coordinator position, and a Harbor Dredge Worker position.

The District finalized a Memorandum of Agreement (MOA) with the US Army Corps of Engineers (Corps) in FY16. The District had taken over responsibility for maintenance dredging from the Corps in 1986. That agreement provided funding for the purchase of the dredge *Seabright*, and a small annual contribution for operations and maintenance costs through July 2013. The District began work on a successor agreement in 2008. The agreement provides that the Corps will contribute up to \$385,000 per year toward the dredging operation, provided funding is available in either the President's budget or the Corps' annual work plan. Delays by the Corps resulted in the District being eligible for funding in the Corps' 2014 work plan once the MOA was executed. The District received revenue from the Corps of \$400,000 in FY17, \$485,000 in FY18 and \$449,000 in FY19. The excess funding received FY17 - FY19 is attributable to the Corps catching up on funding shortfalls from previous years.

SANTA CRUZ PORT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ended March 31, 2019

FINANCIAL HIGHLIGHTS (Continued)

A continual series of storms and swell during January and February 2017 brought a high volume of sand into the north harbor and buried the north harbor disposal pipeline. The storm events were a declared disaster and the District was eligible for disaster assistance for three identified recovery projects through the State of California Office of Emergency Services (CalOES) and the Federal Emergency Management Agency (FEMA) for equipment-related damage and dredging of the north harbor. As many as twenty-five north harbor slips were unusable due to shallow conditions as a result of shoaling. Dredging was conducted in the north harbor between October 2017 and April 2019. The dredging activity restored adequate depths to most berths, though some slips remain shallow. Maintenance dredging of the north harbor area will resume in October 2019. The disaster assistance project was closed out with FEMA / CalOES as of April 30, 2019.

Financing for two major projects was secured in September 2018, through BBVA Compass Bank, totaling \$3.35 million. Financing in the amount of \$1,750,000 was acquired for the Pile Removal and Replacement Project, and \$1,600,000 was acquired for Aldo's Seawall Replacement Project. The financing will partially offset the District's overall investment in these capital improvement projects. The District's loan agreement with BBVA Compass Bank for a \$2,000,000 Line of Credit (LOC) was terminated as part of the overall financing package.

Phase 1 of the Pile Removal and Replacement Project was completed in FY19 at a cost of approximately \$870,000. A contract for Phase 2 was awarded in April 2019, in the amount of \$1,550,000. Phase 2 construction is scheduled to be completed in FY20, by November 30, 2019.

Pursuant to a public bidding process initiated in FY19, a contract for Aldo's Seawall Replacement Project was awarded in April 2019, to general contractor Granite Construction Company. Demolition and contracts for construction administration, testing, monitoring, and inspection bring total project costs to approximately \$2.4 million. Construction is scheduled to be completed in FY20, by November 30, 2019.

In FY15, an electronic card key system was installed to serve all boaters' showers. The system was funded to enhance security and reduce unauthorized use of the showers. The FY16 and 17 budgets included funding to expand the system to include all locked restroom facilities and dock gates. Delays were encountered when the system installed in FY15 was not able to be expanded. A revised plan was developed and completed in FY19 which included fabrication of new dock gates. A contract for the electronic key system was awarded and funded, with in-house crews fabricating new aluminum gates and repairing brow piers as needed to accommodate the newly constructed gates at a total cost of approximately \$340,000. The new electronic key system interfaces with the District's existing marina management software.

Other Capital Improvement Projects completed in FY19 included new flooring to replace water damaged carpet at 345 Lake Avenue, replacement of the boatyard's stormwater vault sump pump, and exterior painting at 493 Lake Avenue.

Each year since FY13, the District has adopted a 5-Year Capital Improvement Plan (CIP). The CIP lists projects for the current year in detail, and provides capital needs forecasts extending out five years. The CIP was updated in FY19 to cover the period FY19-FY23 and provided funding for three new projects, and additional funding for eleven existing projects totaling \$2,654,000.

SANTA CRUZ PORT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

Year Ended March 31, 2019

FINANCIAL HIGHLIGHTS (Continued)

The CIP is updated as part of each budget adoption cycle. CIP projects are budgeted and reported within the Capital Improvement Fund. The vast majority of expenses within the Capital Improvement Fund are capitalized upon project completion and include force account labor where applicable. As a result, salary costs in the operating budget are decreased.

Funding for the CIP has been derived primarily from the operating budget, though as noted above, in FY19 financing was obtained in the amount of \$3,350,000 to fund two major CIP projects, Aldo's Seawall Replacement Project and the Pile Removal and Replacement Project. As a result of the financing package, in November 2018, \$863,000 was shifted out of the Aldo's Seawall Replacement Project into two existing CIP projects: the Unallocated Capital Improvement Fund (\$813,000) and Dock Upgrades (\$50,000).

The District continues to operate the Santa Cruz Harbor Boatyard (SCHB), which opened for business on April 7, 2014, as a Do-It-Yourself facility. Boaters may perform their own work or hire contractors from a list of registered contractors authorized to work in the yard. The District obtained all the necessary permits and manages and documents the work of boat owners and contractors for reporting to various regulatory agencies. The District has invested in equipment, including a 50-metric ton Marine Travelift boat hoist, supplies and training to ensure compliance with permits and best management practices for stormwater run-off and sanitary sewer discharges.

In December 2017, the District entered into a three-year Memorandum of Understanding (MOU) with the Harbor Employees Association and a two-year MOU with the Operating Engineers Union (Local 3) on salaries and benefits. In January 2018, the District entered into a three-year salary and benefit agreement with the Harbor Management Group. The MOUs and labor agreement reflect comparable labor market findings from an updated Classification and Compensation Study completed by Public Sector Personnel Consultants (PSPC) in 2017.

In FY19, the District received \$113,437 from PG&E for easements related to a gas transmission line replacement. The revenue is included with other income.

Operating Revenues

Operating revenues were \$9,211,328; \$66,544 of which were non-cash lease revenues from O'Neill Sea Odyssey, leaving total revenues at \$9,144,784, or about 103% of budgeted revenues, and were \$140,589, or 2% higher than the prior year. Visitor-related income sources (visitor berthing fees, launch fees, parking, and RV) were \$1,179,047, \$6,145, or <1% lower than the prior year. Visitor parking decreased from FY18, while visitor berthing, launch and recreational vehicle parking revenue increased over FY18. Launch revenue increased over FY18 by about 18%, due in part to increased activity and improved segregation of launch and parking revenue. Slip rent, at \$4,320,958, was under budget by \$38,318, or <1%, and approximately \$100,261 higher, or 2% greater than the prior year.

FY19 concession income of \$1,838,345 was 5% or \$89,285 higher than budget, and down 2.7% from FY18, which is attributable to additional revenue recognized in FY18 due to reporting period end dates.

Boatyard revenue increased \$20,632, approximately 7% higher than the prior year, attributable to increases in layday and storage revenue, and vessel berthing.

SANTA CRUZ PORT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ended March 31, 2019

FINANCIAL HIGHLIGHTS (Continued)

Operating Revenues (continued)

Fuel sales increased over FY18 by \$33,795 overall, or 7%. FY19 experienced a decline in gasoline sales of \$32,309, and an increase in diesel sales of \$66,104.

The 2% overall increase in operating revenues in FY19 is primarily attributable to increases in slip rent, diesel sales, launch and visitor berthing.

Operating Expenses

Operating expenses (before depreciation, amortization and non-cash pension and OPEB liability) were \$6,529,170, \$597,478, or 8% under budget (net of Capital Project budget and expenditures), and approximately \$355,890, or 6% higher than the prior year adjusting for non-cash pension expense. Non-dredging expenses of \$5,296,989 were lower than budget, and \$131,776 lower, or 2% less than the prior year. This is primarily due to project-related activities funded in the CIP which reduces labor operating expense. Dredging expenses of \$1,232,182 were comparable to the prior year.

Net Position

The District's net position at March 31, 2019, is \$28,714,311. This is an increase of \$994,943 or 3.6% from the March 31, 2018, net position of \$27,719,368, after consideration of prior period adjustment related to retroactive implementation of Governmental Accounting Standards Board (GASB) Statement No. 75.

Other key changes in the statement of net position are as follows:

Current Assets increased \$3,268,199 in FY19, primarily due to increases in cash due to the loan funds secured in September 2018.

Deferred outflows of resources decreased by \$289,814 in FY19, to \$952,569. This decrease is primarily related to the change in the net pension liability as calculated per GASB Statement No. 68.

The Current and Other Liabilities increased by \$588,335 in FY19, to 7,649,907. This is due primarily to an increase in current liabilities due to new debt financing acquired in September 2018, and GASB Statement No. 75, which requires net Other Post Employment Benefits (OPEB) liability to be included on the financial statements. Note: OPEB liability was previously disclosed as a note disclosure in the District's annual audit. The District's FY19 financial statements are presented as a single year due to this change. Net pension liability as calculated per GASB Statement No. 68 decreased in FY19.

Long term debt obligations increased by \$1,941,284 in FY19 to \$13,858,644, due to new taxable and non-taxable bond financing secured with BBVA Compass Bank in September 2018.

Deferred inflows of resources increased by \$84,254 in FY19, to \$367,885. This increase was due to the change in the net pension liability as calculated per GASB Statement No. 68.

SANTA CRUZ PORT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ended March 31, 2019

USING THIS ANNUAL REPORT

This annual report consists of management's discussion and analysis, the basic financial statements, and notes to the financial statements. Management's discussion and analysis provides a narrative of the District's financial performance and activities for the year ended March 31, 2019. The basic financial statements provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

The basic financial statements consist of three statements:

- The *Statement of Net Position* presents information on all of the District's assets, deferred outflows, liabilities and deferred inflows, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.
- The *Statement of Revenues, Expenses, and Change in Net Position* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Certain revenues and expenses are reported in this statement that will result in cash flows in future periods.
- The *Statement of Cash Flows* presents information showing how the District's cash changed during the most recent fiscal year. It shows the sources and uses of cash.

SANTA CRUZ PORT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended March 31, 2019

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

The following summarizes net position:

	2019	2018 *	Increase/ (Decrease)	%
Assets				
Current and other assets	\$ 13,365,223	\$ 10,097,024	\$ 3,268,199	32.37%
Capital assets net of depreciation	35,257,569	35,191,917	65,652	0.19%
Other assets	<u>1,015,386</u>	<u>726,601</u>	<u>288,785</u>	<u>39.74%</u>
Total Assets	49,638,178	46,015,542	3,622,636	7.87%
Deferred outflows	<u>952,569</u>	<u>1,242,383</u>	<u>(289,814)</u>	<u>-23.33%</u>
	<u>\$ 50,590,747</u>	<u>\$ 47,257,925</u>	<u>\$ 3,332,822</u>	<u>7.05%</u>
Liabilities				
Current liabilities	\$ 2,658,753	\$ 2,426,320	\$ 232,433	9.58%
Long-term debt	13,858,644	11,917,360	1,941,284	16.29%
Unearned revenue	515,718	582,260	(66,542)	-11.43%
Net pension liability	3,990,879	4,052,992	(62,113)	-1.53%
Net OPEB liability	<u>484,557</u>	<u>--</u>	<u>484,557</u>	<u>--</u>
Total Liabilities	21,508,551	18,978,932	2,529,619	13.33%
Deferred inflows	<u>367,885</u>	<u>283,631</u>	<u>84,254</u>	<u>29.71%</u>
	<u>\$ 21,876,436</u>	<u>\$ 19,262,563</u>	<u>\$ 2,613,873</u>	<u>13.57%</u>
Net position				
Net investment in capital assets	\$ 19,562,212	\$ 21,576,916	\$ (2,014,704)	-9.34%
Restricted for debt service	1,015,386	726,601	288,785	39.74%
Unrestricted	<u>8,136,713</u>	<u>5,691,845</u>	<u>2,444,868</u>	<u>42.95%</u>
Total net position	<u>\$ 28,714,311</u>	<u>\$ 27,995,362</u>	<u>\$ 718,949</u>	<u>2.57%</u>

* Not adjusted for prior period adjustment related to the OPEB liability pertaining to the retroactive implementation of GASB Statement No. 75

Net investment in capital assets represents the District's long-term investment in capital assets, net of accumulated depreciation and related debt. The net investment in capital assets is not available for current operations.

SANTA CRUZ PORT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS Year Ended March 31, 2019

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

Priorities for capital investment in FY19 focused on completing permitting, plans and specifications for replacement of the seawall at Aldo's Restaurant and going out to public bid, completing Phase 1 of the Pile Removal and Replacement Project and preparing bid documents for the Phase 2 project to be completed in FY20; completing fabrication of new aluminum dock gates and necessary brow pier repairs to facilitate installation of the electronic key system for dock gates, restrooms and shower facilities; replacing damaged flooring at 345 Lake Avenue, replacing worn and damaged carpet at the harbor office and exterior painting at 493 Lake Avenue.

Investments in equipment included major overhaul of Dauntless, fabrication of a new snorkel for *Twin Lakes* (a non-depreciable asset until installation is completed for the 2019-20 dredge season), replacement of spill buckets on the underground fuel storage tanks, acquisition of a used bucket truck for the Grounds Department, unanticipated outlay for replacement of an electrical cable on O-dock, a replacement server and network cabling project at the harbor office and acquisition of a used backhoe from proceeds generated through the sale of the District's rubber-tired loader.

Debt Administration

The District's debt acquired in 2013, is related to facilities modernization and up-front funding for acquisition of the new dredge vessel *Twin Lakes*. New debt totaling \$3.35 million was acquired in FY19 to fund two capital infrastructure projects, Aldo's Seawall Replacement Project and the Pile Removal and Replacement Project. The District's debt at March 31, 2019, totaled \$15,113,095. This represents an increase of \$2,146,898 or 17%, from FY18's total debt of \$12,966,197.

SANTA CRUZ PORT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

Year Ended March 31, 2019

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District's accountability for the District's assets. If you have questions about this report or need additional financial information, contact the Santa Cruz Port District office at 135 5th Avenue, Santa Cruz, California, 95062.

DRAFT

SANTA CRUZ PORT DISTRICT

STATEMENT OF NET POSITION

March 31, 2019

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$ 13,095,489
Trade receivables	110,480
Grants receivable	48,639
Interest receivable	75,887
Inventory	6,944
Prepaid expenses	27,784

Total current assets 13,365,223

RESTRICTED ASSETS

Cash and cash equivalents (Note 2)	<u>1,015,386</u>
------------------------------------	------------------

CAPITAL ASSETS (Note 3)

Nondepreciable assets:

Land	1,349,360
Construction in progress	874,128

Depreciable assets:

Structures and improvements	29,477,120
Docks	22,600,115
Equipment	11,335,516
Office equipment	153,680

	65,789,919
Less accumulated depreciation	<u>30,532,350</u>

35,257,569

Total Assets 49,638,178

DEFERRED OUTFLOWS OF RESOURCES

Deferred amounts from pension plans (Note 6)	948,686
Deferred amounts from OPEB plan (Note 9)	3,883

Total Deferred Outflows of Resources 952,569

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES \$ 50,590,747

SANTA CRUZ PORT DISTRICT**STATEMENT OF NET POSITION**

March 31, 2019

LIABILITIES**CURRENT LIABILITIES**

Accounts payable and accrued expenses	\$ 395,293
Accrued interest	101,615
Payroll liabilities	219,891
Current portion of long-term debt (Note 4)	1,254,451
Current portion of unearned revenue (Note 5)	66,544
Prepaid slip rents	189,780
Deposits	431,179

Total current liabilities 2,658,753

LONG-TERM DEBT, less current portion (Note 4) 13,858,644

OTHER LONG-TERM LIABILITIES

Unearned revenue, less current portion (Note 5)	515,718
Net pension liability (Note 6)	3,990,879
Net OPEB liability (Note 9)	484,557

4,991,154

Total Liabilities 21,508,551

DEFERRED INFLOWS OF RESOURCES

Deferred amounts from pension plans (Note 6)	365,451
Deferred amounts from OPEB plan (Note 9)	2,434

Total Deferred Inflows of Resources 367,885

NET POSITION

Net investment in capital assets	19,562,212
Restricted for:	
Debt service	1,015,386
Unrestricted	8,136,713

Total Net Position 28,714,311

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

\$ 50,590,747

SANTA CRUZ PORT DISTRICT

STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION Year Ended March 31, 2019

Operating revenues:	
Charges for berthing and services	\$ 7,372,983
Rent and concessions	1,838,345
	<u>9,211,328</u>
Operating expenses:	
Depreciation and amortization	1,830,080
Dredging operations	1,232,182
Grounds	750,251
Administrative services	653,783
Harbor patrol	641,569
Marina management	544,303
Property management	474,209
Fuel services	413,682
Parking services	357,156
Buildings	322,642
Non-cash pension liability	313,404
Docks, piers, marine structures	270,617
Boatyard operations	254,419
Finance & purchasing	170,690
Environmental & permitting	143,423
Rescue services	95,508
Utilities	87,508
Non-cash OPEB liability	70,313
Port commission support	45,923
Aeration	36,840
Events	30,682
Ice production	2,762
Capital projects	1,022
	<u>8,742,968</u>
Operating income	<u>468,360</u>
Non-operating revenues (expenses):	
County revenues for public services	12,493
Grants	111,403
Dredging reimbursement (Note 10)	449,000
Interest income	242,056
Other income	188,516
Interest expense	(476,885)
	<u>526,583</u>
Increase in net position	<u>994,943</u>
Net position, beginning, as previously reported	27,995,362
Cumulative effect of change in accounting principle	(275,994)
Net position, beginning as restated	<u>27,719,368</u>
Net position, ending	<u>\$ 28,714,311</u>

The notes to financial statements are an integral part of this statement.

SANTA CRUZ PORT DISTRICT

STATEMENT OF CASH FLOWS

Year Ended March 31, 2019

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	\$ 9,174,697
Cash paid to suppliers and employees	<u>(6,353,981)</u>
Net cash provided by operating activities	<u>2,820,716</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
County revenues received for public services	12,493
Grant monies received	166,751
Government revenues received for dredge operations	449,000
Cash received from other nonoperating activities	<u>188,516</u>
Net cash provided by noncapital financing activities	<u>816,760</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Capital expenditures	(1,895,732)
Proceeds from grantors and governmental agencies as reimbursement for capital expenditures	25,679
Interest paid on long-term debt	(466,387)
Proceeds from long-term debt	3,350,000
Principal paid on long-term debt	<u>(1,203,102)</u>
Net cash used by capital and related financing activities	<u>(189,542)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received from investments	<u>198,580</u>
Net increase in cash and cash equivalents	3,646,514
CASH AND CASH EQUIVALENTS, BEGINNING	<u>10,464,361</u>
CASH AND CASH EQUIVALENTS, ENDING	<u>\$ 14,110,875</u>

SANTA CRUZ PORT DISTRICT

STATEMENT OF CASH FLOWS

Year Ended March 31, 2019

**RECONCILIATION OF OPERATING INCOME
TO NET CASH FLOWS FROM
OPERATING ACTIVITIES**

Operating income	\$	468,360
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation and amortization		1,830,080
Non-cash pension liability		313,404
Non-cash OPEB liability		70,313
(Increase) decrease in:		
Trade receivables		27,535
Inventory		312
Prepaid expenses		24,132
Deferred outflows from OPEB plan		(3,200)
Increase (decrease) in:		
Accounts payable and accrued expenses		153,946
Deferred revenue		(66,542)
Prepaid slip rents		8,560
Deposits		(6,184)
Net cash provided by operating activities	<u>\$</u>	<u>2,820,716</u>

**RECONCILIATION OF CASH AND CASH EQUIVALENTS
TO THE STATEMENT OF NET POSITION**

	Current Assets	Restricted Assets	Statements of Cash Flows Total
Year ended March 31, 2019			
Cash and cash equivalents, beginning	\$ 9,737,760	\$ 726,601	\$ 10,464,361
Net increase	<u>3,357,729</u>	<u>288,785</u>	<u>3,646,514</u>
Cash and cash equivalents, ending	<u>\$ 13,095,489</u>	<u>\$ 1,015,386</u>	<u>\$ 14,110,875</u>

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS

Year Ended March 31, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Business: The Santa Cruz Port District (the District) is a political subdivision of the State of California. The District was organized on November 20, 1950, in conformity with Division 8, Part 4 of the Harbors and Navigation Code, Section 6200 et seq. The District was formed for the purpose of creating a legal entity to negotiate with various governmental agencies for the financing and construction of a small craft harbor and the subsequent operation of the facility. The District began the operation of the small craft harbor in January 1964.

Accounting Policies: The District is accounted for as an enterprise activity, and therefore follows the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Other significant accounting policies are:

Basis of Accounting: The accounting methods and procedures adopted by the District conform to accounting principles generally accepted in the United States of America as applied to governmental enterprise funds.

Private sector standards of accounting and financial reporting issued prior to December 1, 1989, are generally followed to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities, subject to certain limitations. The District has elected not to follow subsequent private-sector guidance.

The District distinguishes operating revenues and expense from non-operating items. Operating revenues and expenses generally result from fees charged to users of the harbor facilities and maintaining harbor facilities. Operating expenses include maintenance, security, dredging, general and administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. Capital contributions are reported as a separate line item in the Statement of Revenues, Expenses, and Change in Net Position.

Use of Restricted/Unrestricted Net Assets: When an expense is incurred for purposes for which both restricted and unrestricted net assets are available, the District's policy is to apply restricted net assets first.

Use of Estimates: Preparing the District's financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents: For purposes of the statement of cash flows, the District considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS

Year Ended March 31, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Business: The Santa Cruz Port District (the District) is a political subdivision of the State of California. The District was organized on November 20, 1950, in conformity with Division 8, Part 4 of the Harbors and Navigation Code, Section 6200 et seq. The District was formed for the purpose of creating a legal entity to negotiate with various governmental agencies for the financing and construction of a small craft harbor and the subsequent operation of the facility. The District began the operation of the small craft harbor in January 1964.

Accounting Policies: The District is accounted for as an enterprise activity, and therefore follows the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Other significant accounting policies are:

Basis of Accounting: The accounting methods and procedures adopted by the District conform to accounting principles generally accepted in the United States of America as applied to governmental enterprise funds.

Private sector standards of accounting and financial reporting issued prior to December 1, 1989, are generally followed to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities, subject to certain limitations. The District has elected not to follow subsequent private-sector guidance.

The District distinguishes operating revenues and expense from non-operating items. Operating revenues and expenses generally result from fees charged to users of the harbor facilities and maintaining harbor facilities. Operating expenses include maintenance, security, dredging, general and administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. Capital contributions are reported as a separate line item in the Statement of Revenues, Expenses, and Change in Net Position.

Use of Restricted/Unrestricted Net Assets: When an expense is incurred for purposes for which both restricted and unrestricted net assets are available, the District's policy is to apply restricted net assets first.

Use of Estimates: Preparing the District's financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents: For purposes of the statement of cash flows, the District considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS

Year Ended March 31, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Trade Receivables: Trade receivables consist of tenant and slipholder rents. The District believes its receivables to be fully collectible and, accordingly, no allowance for doubtful accounts is recorded.

Interest Receivable: Interest receivable consists of accrued interest from the Local Agency Investment Fund.

Federal and State Grants: Federal and state grants for the construction, acquisition, improvement of capital assets, or assistance for dredging costs are recorded as capital contributions. Revenues for reimbursement grants are recorded when allowable expenditures are made.

Liability for Compensated Absences: The District is required to recognize a liability for employees' rights to receive compensation for future absences. This obligation consists of the vested portion of leave balances, including vacation and compensatory time off, which are payable upon retirement. The liability for compensated absences at March 31, 2019, included in payroll liabilities on the Statement of Net Position, was \$118,568.

Revenues (Pledged): By resolution of the Board of Directors, all District revenues are pledged to secure debt service. The District derives its revenue principally from fees charged to users of the harbor facilities, rents, and concession fees.

Income Taxes: The District is a government agency that falls under Internal Revenue Code Section 115 and corresponding California Revenue and Taxation Code provisions. As such, it is not subject to federal or state income taxes.

Inventory: Inventory is stated at the lower of cost or market determined by the first-in, first-out method. Inventory consists of boat supplies and merchandise for resale.

Capital Assets: District capital assets, purchased or constructed, are recorded at cost. The cost of assets built by the District includes direct costs and eligible interest. Contributed assets are recorded at fair market value at the date of contribution.

The amount of interest capitalized as part of the District-constructed assets is the difference between the interest the District must pay on the bonds and loans issued to finance improvements, and the interest the District earns on bond and loan proceeds not yet expended. The interest as defined above is capitalized until the projects are placed in service at which time any remaining interest is expensed.

The District's policy is to capitalize all assets that cost \$5,000 or more, and to charge to current operations all additions under that limit. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend lives are also expensed in the current period, even if greater than \$5,000.

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS

Year Ended March 31, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Depreciation and Amortization: Depreciation expense is computed using the straight-line method over estimated useful lives ranging from three to fifty years.

Restricted Assets: Certain cash and investments of the District are classified as restricted because their uses are limited by commitments made by the District to its lenders.

Net Position: Net position as shown in the Statement of Net Position is classified in the following categories:

Net Investment in Capital Assets – This amount consists of capital assets, net of accumulated depreciation, and reduced by outstanding debt that is attributed to the acquisition, construction, or improvement of the assets.

Restricted – This amount is restricted by external creditors, grantors, contributors, or laws or regulations of other governments, as reduced by related outstanding debt.

Unrestricted – This amount is all remaining net position that does not meet the definition of “net investment in capital assets” or “restricted”.

New Accounting Pronouncements:

Adopted in Current Year: In the fiscal year ended March 31, 2019, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses for postemployment benefits other than pension. Accounting changes adopted to conform to the provisions of this statement should be applied retroactively. The result of the implementation of this standard decreased the net position at July 1, 2017 by \$275,994.

Pending Accounting Standards: GASB has issued the following statements which may impact the District’s financial reporting requirement in the future:

- GASB 87 - “Leases”, effective for periods beginning after December 15, 2019.

Deferred Outflows/Inflows of Resources: In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflow of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until that time.

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS

Year Ended March 31, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows/Inflows of Resources (continued): The District has the following items that qualify for reporting in this category:

- Deferred outflows related to pensions and OPEB equal to employer contributions made after the measurement date of the net pension liability / total OPEB liability.
- Deferred outflows related to pensions for differences between actual and expected experiences. These amounts are amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plans.
- Deferred outflows from pensions resulting from changes in assumptions. These amounts are amortized over a closed period equal to the average expected remaining service lives of all employees that are provided with pensions through the pension plans.
- Deferred outflows related to pensions resulting from the net difference between projected and actual earnings on plan investments of the pension plans fiduciary net position. These amounts are amortized over five years.
- Deferred outflows related to pension plans for the changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions. These amounts are amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plans.

In addition to liabilities, the Statement of Net Position will sometimes report on a separate section for deferred inflow of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The District has the following items that qualify for reporting in this category:

- Deferred inflows related to pensions for differences between actual and expected experiences. These amounts are amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plans.
- Deferred inflows from pensions and OPEB resulting from changes in assumptions. These amounts are amortized over a closed period equal to the average expected remaining service lives of all employees that are provided with pensions through the pension plans.
- Deferred inflows related to pensions for the changes in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions. These amounts are amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plans.

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS

Year Ended March 31, 2019

NOTE 2. CASH AND CASH EQUIVALENTS

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The District reports its investment in LAIF at the fair value amount provided by LAIF, which is the same as the value of the pool share. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are maintained on an amortized cost basis. Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, and floating rate securities issued by federal agencies, government-sponsored enterprises, United States Treasury Notes and Bills, and corporations.

The investment policy of the District requires that all funds not required for immediate use be invested in one of the following acceptable investment instruments:

- a) U.S. government securities and debt obligations;
- b) Certificates of deposit which are fully insured or fully collateralized to 110% of principal for government securities and 150% of principal for first mortgage collateral;
- c) California's Local Agency Investment Fund.

The District has adopted GASB Statement No. 40, *Deposit and Investment Risk Disclosures*, which addresses common deposit and investment risks related to credit risk, concentration of credit risk, interest rate risk, and foreign currency risk. Under this statement, disclosures of these risks are required for uninsured and unregistered investments and deposits collateralized with securities held by the broker or pledging financial institution's trust department or agent, but not in the District's name. The District did not hold any investments or deposits falling into this category of risk (generally known as Category 3) at March 31, 2019.

Restricted Cash: Restricted cash consists of the following as of March 31, 2019:

Restricted cash and cash equivalents for debt service:	
Money market funds / government obligations	<u>\$ 1,015,386</u>

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2019

NOTE 3. CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended March 31, 2019:

	March 31, 2018	Additions	Deletions and Transfers	March 31, 2019
Nondepreciable assets:				
Land	\$ 1,349,360	\$ --	\$ --	\$ 1,349,360
Construction in progress	605,977	332,046	(63,895)	874,128
Depreciable assets:				
Structures and improvements	29,405,675	71,445	--	29,477,120
Docks	21,562,506	1,020,833	16,776	22,600,115
Equipment	10,873,439	505,807	(43,730)	11,335,516
Office equipment	140,960	12,720	--	153,680
	<u>63,937,917</u>	<u>1,942,851</u>	<u>(90,849)</u>	<u>65,789,919</u>
Accumulated depreciation	<u>(28,746,000)</u>	<u>(1,830,080)</u>	<u>43,730</u>	<u>(30,532,350)</u>
	<u>\$ 35,191,917</u>	<u>\$ 112,771</u>	<u>\$ (47,119)</u>	<u>\$ 35,257,569</u>

In January of 2015 the District accepted a 16,000 square foot vacated right of way along Brommer Street Extension, adjacent to lands owned by the District. Due to the very limited marketability of subject property, and the time and expense involved in getting a market appraisal, the District has opted to record the asset at zero value.

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2019

NOTE 4. LONG-TERM DEBT

Long-term debt and related current portion as of March 31, 2019, is presented below:

	March 31, 2018	Additions	Reductions	March 31, 2019
Compass Bank taxable loan	\$ 1,693,654	\$ --	\$ (197,186)	\$ 1,496,468
Compass Bank tax-exempt loan	11,197,428	--	(833,709)	10,363,719
PG&E loan	70,600	--	(13,889)	56,711
Phone system	4,515	--	(4,058)	457
2018A Revenue Obligation	--	1,600,000	(48,307)	1,551,693
2018B Revenue Obligation	--	1,750,000	(52,836)	1,697,164
	<u>12,966,197</u>	<u>3,350,000</u>	<u>(1,149,985)</u>	<u>15,166,212</u>
Less revenue obligation issuance cost:	--	(\$5,588)	2,471	(53,117)
Less current portion	<u>(1,048,837)</u>	<u>(205,614)</u>	<u>--</u>	<u>(1,254,451)</u>
	<u>\$ 11,917,360</u>	<u>\$ 3,088,798</u>	<u>\$ (1,147,514)</u>	<u>\$ 13,858,644</u>

Total interest incurred and charged to expense during the year ended March 31, 2019, was \$476,885.

During the fiscal year ended March 31, 2014, the District refinanced its outstanding debt with loans privately placed with BBVA Compass Bank. The financing package included \$4,000,000 in new debt to be used to purchase a new dredge to replace the *Seabright*, which had reached the end of its useful life. The new dredge was placed in service in July 2016.

The new loans also reduced the District's payback period, with payoff occurring in 2029 rather than 2042 under the old loans. Through this combined financing and new debt, the District will realize cash flow savings of approximately \$3.8 million over the 16-year life of the loans.

The Compass Bank taxable loan, in the amount of \$2,384,445 was part of the refinance package noted above. Proceeds of the loan were used to payoff the existing Series 2004C revenue bonds, as well as to provide funding to payoff the OE3 pension liability. Terms of the note call for semi-annual principal and interest payments in May and November, ranging from \$114,000 to \$229,000, with an average payment of \$140,000, including interest at 4.74% per annum. Final payment on the loan is due November 1, 2026.

The Compass Bank tax-exempt loan, in the amount of \$14,418,961 was part of the refinance package noted above. Proceeds of the loan were used to pay off the existing Series 2004A revenue bonds, all of the Department of Boating and Waterways loans, as well as providing funding for the new dredge. Terms of the note call for semi-annual principal and interest payments in February and August, ranging from \$547,000 to \$590,000, including interest at 3.09% per annum. Final payment on the loan is due August 1, 2029.

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS
 Year Ended March 31, 2019

NOTE 4. LONG-TERM DEBT (Continued)

PG&E loan – In August 2014 the District entered into an on-bill financing loan agreement with PG&E, in the amount of \$120,368, for the purchase of energy efficient equipment. Terms of the loan call for monthly principal payments of \$1,157, to be included in the monthly utilities bill, over a period of 104 months.

Phone system - In September 2014 the District entered into a capital lease agreement with AVAYA Financial Services, in the amount of \$18,866, for new phone systems. Terms of the lease call for monthly principal payments of \$315 over a period of 60 months.

On September 1, 2018, the District entered into an installment sale agreement with BBVA Compass Bank for 2018A Revenue Obligations in the amount of \$1,750,000, for the Santa Cruz Harbor Pile Replacement Project. Terms of the agreement call for semi-annual payments of \$75,123 beginning February 1, 2019, including interest at the rate of 3.5% per annum. The final payment is due August 1, 2033.

On September 1, 2018, the District entered into an installment sale agreement with BBVA Compass Bank for 2018B Revenue Obligations in the amount of \$1,600,000, for the Santa Cruz Harbor Seawall Replacement Project. Terms of the agreement call for semi-annual payments of \$68,684 beginning February 1, 2019, including interest at the rate of 3.5% per annum. The final payment is due August 1, 2033.

The borrowing agreements with BBVA Compass Bank for the taxable and tax-exempt loans and the 2018A and 2018B revenue obligations include a restrictive covenant requiring net revenues for the fiscal year to be equal to at least 1.25 times the debt service. At March 31, 2019, the District was in compliance with the covenant.

Debt service required under the notes for each of the succeeding five years and thereafter in five year increments are:

	Principal	Interest	Total
2020	\$ 1,254,451	\$ 484,790	\$ 1,739,241
2021	1,299,163	436,548	1,735,711
2022	1,274,163	379,976	1,654,139
2023	1,313,042	358,490	1,671,532
2024	1,348,232	307,749	1,655,981
2025-2029	6,402,748	890,916	7,293,664
2030-2034	<u>2,274,413</u>	<u>160,924</u>	<u>2,435,337</u>
	<u>\$ 15,166,212</u>	<u>\$ 3,019,393</u>	<u>\$ 18,185,605</u>

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS

Year Ended March 31, 2019

NOTE 5. UNEARNED REVENUE

In 2002, the District entered into a joint venture agreement with a not-for-profit tenant to recapitalize and reconstruct the building at 2222 East Cliff Drive. The agreement stated the tenant would pay 47% of the cost of the construction project and the District would pay 53% of the cost of the project. Title for the building remains with the District. In return for the cost sharing agreement, the tenant received a 24-year lease with payment terms similar to a ground only lease which extends through December 31, 2028.

The tenant's total contribution to the project was \$1,558,239. That amount was established as unearned revenue and will be amortized to concession rental income over the term of the lease. Since inception of the lease agreement the District has recognized \$975,977 of the unearned revenue as rental income. Of the remaining \$582,262, \$66,544 is considered current and \$515,718 is considered long-term.

NOTE 6. PENSION PLANS

Deferred Compensation Plan (457(a)):

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to District employees based on eligibility, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

Defined Benefit Pension Plan (CalPERS):

General Information:

Plan Description: Effective April 1, 2003, the District adopted a cost-sharing multiple employer defined benefit pension plan (the Plan) that provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. All qualified employees are eligible to participate in the District's Plan administered by the California Public Employees' Retirement System (CalPERS).

State statutes within the Public Employees' Retirement Law establish a menu of benefit provisions as well as other requirements. The District selected its optional benefit provisions from the benefit menu when it contracted with CalPERS and adopted those benefits through local ordinance. CalPERS issues a separate comprehensive annual financial report. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95814, or on their website.

Benefits Provided: CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service.

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2019

NOTE 6. PENSION PLANS (Continued)

Defined Benefit Pension Plan (CalPERS) (Continued):

General Information (Continued)

Funding Policy: Active plan members are required to contribute a percentage of their annual covered salary. The District has a 3-tiered CalPERS plan system for miscellaneous employees – 2.5% @ 55; 2% @ 60; and 2% @ 62. Plan placement is dependent on the eligible employee’s status as an existing member or new member. Depending on plan placement, active members contribute between 6.25% and 8% of their annual covered salary: 8% contribution for 2.5% @ 55; 7% contribution for 2% @ 60; and 6.25% contribution for 2% @ 62.

The District is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The actuarial methods and assumptions used are those adopted by the CalPERS’ Board of Administration. The required employer contribution rate for the 2.5% @ 55 tier was 9.539% for April 2018 – June 2018 and 10.022% from July 2018 – March 2019. For the 2% @ 60 tier, the employer rate was 7.2% from April 2018 – June 2018 and 7.634% from July 2018 – March 2019. For the 2% @ 62 tier, the employer rate was 6.533% from April 2018 – June 2018 and 6.842% from July 2018 - March 2019. The contribution requirements of the plan members are established by State statute and the employer contribution rate is established and may be amended by CalPERS.

Pension Liabilities, Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions:

As of March 31, 2019, the District reported a \$3,990,879 net pension liability for its proportionate share of the net pension liability of the Plan.

The net pension liability of the Plan is measured as of June 30, 2018, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018 using standard update procedures. The District’s proportionate share of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The District’s proportionate share of the net pension liability for the Plan as of March 31, 2019 was as follows:

Proportion - March 31, 2018	0.0409%
Proportion - March 31, 2019	0.0414%
Change - Increase (Decrease)	0.0005%

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2019

NOTE 6. PENSION PLANS (Continued)

Defined Benefit Pension Plan (CalPERS) (Continued):

Pension Liabilities, Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions (Continued):

For the year ended March 31, 2019, the District recognized pension expense of \$710,951. At March 31, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred outflows of resources	Deferred inflows of resources
Differences between actual and expected experience	\$ 153,130	\$ 52,109
Change in assumptions	454,994	111,510
Net differences between projected and actual earnings on plan investments	19,731	--
Change in employer's proportion	11,527	75,323
Differences between the employer's contributions and the employer's proportionate share of contributions	--	126,509
Pension contributions subsequent to measurement date	<u>309,304</u>	<u>--</u>
Total	<u>\$ 948,686</u>	<u>\$ 365,451</u>

The \$309,304 reported as deferred outflows of resources relates to contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ending March 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will increase (decrease) recognized pension expense as follows:

Year ending March 31,	Amount
2020	\$ 307,482
2021	156,348
2022	(154,002)
2023	<u>(35,897)</u>
	<u>\$ 273,931</u>

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2019

NOTE 6. PENSION PLANS (Continued)

Defined Benefit Pension Plan (CalPERS) (Continued):

Pension Liabilities, Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions (Continued):

Actuarial Assumptions: The March 31, 2019 total pension liability was determined using the following actuarial methods and assumptions:

Valuation Date	June 30, 2017
Measurement Date	June 30, 2018
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial assumptions:	
Discount rate	7.15%
Inflation	2.50%
Salary Increase	Varies by entry age and service.
Mortality	The probabilities of mortality are derived using CalPERS' membership data for all funds. The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report.
Post Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2017 valuation were based on the results of a 2017 actuarial experience study for the period 1997 to 2015. Further details of the Experience Study can be found on the CalPERS website.

Discount Rate: The discount rate used to measure the total pension liability was 7.15%. To determine whether the municipal bond rate should be used in the calculation of a discount rate, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15% discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long-term expected discount rate of 7.15% will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2019

NOTE 6. PENSION PLANS (Continued)

Defined Benefit Pension Plan (CalPERS) (Continued):

Pension Liabilities, Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions (Continued):

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

<u>Asset class</u>	<u>Assumed asset allocation</u>	<u>Real return years 1-10 (a)</u>	<u>Real return years 11+ (b)</u>
Global equity	50.00%	4.80%	5.98%
Fixed income	28.00%	1.00%	2.62%
Inflation assets	0.00%	0.77%	1.81%
Private equity	8.00%	6.30%	7.23%
Real estate	13.00%	3.75%	4.94%
Liquidity	1.00%	0.00%	-0.92%

(a) An expected inflation of 2.00% used for this period.

(b) An expected inflation of 2.92% used for this period.

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2019

NOTE 6. PENSION PLANS (Continued)

Defined Benefit Pension Plan (CalPERS) (Continued):

Pension Liabilities, Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions (Continued):

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District's proportionate share of the net pension liability, calculated using the discount rate, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

1% Decrease		6.15%
Net Pension Liability	\$	6,058,016
Current Discount Rate		7.15%
Net Pension Liability	\$	3,990,879
1% Increase		8.15%
Net Pension Liability	\$	2,284,492

Pension Plan Fiduciary Net Position: Detailed information about the Plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan: At March 31, 2019, the District had no outstanding contributions payable to the pension plan required for the year ended March 31, 2019.

NOTE 7. RISK MANAGEMENT

The District covers its liability for significant claims by purchasing workers' compensation, property, and liability insurance. There have been no significant reductions in insurance coverage in the current year. Settlement amounts have not materially exceeded insurance coverage for the current and prior year.

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2019

NOTE 8. OPERATING LEASES

The District is the lessor of land and improvements under operating leases expiring in various years through 2032. Following is a summary of property held for lease at March 31, 2019:

	2019	2018
Land	\$ 1,224,703	\$ 1,224,703
Structures and improvements	27,668,870	27,597,425
Docks	<u>22,563,865</u>	<u>21,526,256</u>
	51,457,438	50,348,384
Less accumulated depreciation and amortization	<u>24,070,170</u>	<u>22,710,353</u>
	<u>\$ 27,387,268</u>	<u>\$ 27,638,031</u>

Minimum future lease income to be received on non-cancelable leases as of March 31, 2019, for each of the next 5 years and in the aggregate is:

2020	\$ 747,126
2021	670,342
2022	624,324
2023	386,758
2024	232,082
Thereafter	<u>508,272</u>
	<u>\$ 3,168,904</u>

Minimum future lease income does not include contingent rentals that may be received under certain leases based on the volume of business conducted by the lessee. Contingent rental income on non-cancelable leases for the year ended March 31, 2019, totaled approximately \$609,267.

NOTE 9. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Public Employees' Medical and Hospital Care Act (PEMHCA)

The District administers a multiple-employer defined benefit healthcare plan (the Plan). The Plan provides medical healthcare insurance for eligible retirees and their spouses through the California Public Employees' Retirement System (CalPERS) Health Benefits Program under the Public Employees' Medical and Hospital Care Act (PEMHCA). No dental, vision, or life insurance benefits are provided by the Plan. Currently there are 2 retired employees and 25 active employees participating in the Plan.

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2019

NOTE 9. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Funding Policy: There is no statutory requirement for the District to pre-fund its OPEB obligation. The District has currently chosen to pay Plan benefits on a pay-as-you-go basis and does not maintain a trust fund for its OPEB obligation. The District's fixed dollar benefit contribution cannot be less than the PEMHCA minimum for PEMHCA actives and retirees. The District accrued these benefits at the monthly statutory rate (\$136 for 2019) for each participant in the PEMCHA plan. The total amount paid directly by the District to CalPERS for the District's health premium contributions under PEMHCA for retiree medical health care plan postemployment benefits for the fiscal year was \$683. Including the implicit rate subsidy of \$3,200, the District's total contributions to the plan for the year ended March 31, 2019, were \$3,883.

Total OPEB liability: The District's total OPEB liability was measured as of March 31, 2018 and was determined by an actuarial valuation as of April 1, 2017. A summary of the principal assumptions and methods used to determine the total OPEB liability is shown below.

Actuarial Assumptions

The total OPEB liability in the April 1, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	April 1, 2017
Measurement Date	March 31, 2018
Contribution Policy	No pre-funding
Actuarial assumptions:	
Discount rate	3.89% at March 31, 2018 (Bond buyer 20-bond index)
General inflation	2.75% annually
Mortality, retirement, disability and termination	CalPERS 1997-2011 experience study
Mortality improvement	Post-retirement mortality projected fully generational with Scale MP-2016
Medical trend	Non-medicare: 7.5% for 2019, decreasing to an ultimate rate of 4.0% in 2076 Medicare: 6.5% for 2019, decreasing to an ultimate rate of 4.0% for 2076
PEMHCA minimum increase	4.25% annually
Participation at retirement	Actives: 30% initially, increasing to 50% in 2033 Retirees: 100% if covered

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2019

NOTE 9. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Discount Rate

The discount rate used to measure the total OPEB liability was 3.89%. This rate is equal to the municipal bond twenty-year bond index rate as the District's OPEB plan does not have any fiduciary net position.

Changes in the Total OPEB Liability: The changes in the Total OPEB liability are as follows:

Balance at 3/31/18 (3/31/17 measurement date)	\$ 417,700
Changes in the year:	
Service cost	53,126
Interest	18,141
Assumption changes	(2,705)
Benefit payments	(1,705)
Net changes	<u>66,857</u>
Balance at 3/31/19 (3/31/18 measurement date)	<u>\$ 484,557</u>

Change of Assumptions

There were no changes of assumptions.

Change of Benefit Terms

There were no changes of benefit terms.

Subsequent Events

There were no subsequent events that would materially affect the results presented in this disclosure.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current discount rate:

1% Decrease	2.89%
Total OPEB Liability	\$ 587,075
Current Discount Rate	3.89%
Total OPEB Liability	\$ 484,557
1% Increase	4.89%
Total OPEB Liability	\$ 404,717

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS

Year Ended March 31, 2019

NOTE 9. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Sensitivity of the Total OPEB Liability to Changes in Healthcare Trend Rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare trend rates that are 1-percentage point lower and 1-percentage point higher than the current healthcare trend rate:

1% Decrease		6.50%
Total OPEB Liability	\$	416,731
Current Trend		7.50%
Total OPEB Liability	\$	484,557
1% Increase		8.50%
Total OPEB Liability	\$	577,732

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB: For the year ended March 31, 2019, the District recognized OPEB expense of \$70,313. At March 31, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred outflows of resources</u>	<u>Deferred inflows of resources</u>
Change in assumptions	\$ --	\$ 2,434
OPEB contributions made subsequent to the measurement date	<u>3,883</u>	<u>--</u>
Total	<u><u>\$ 3,883</u></u>	<u><u>\$ 2,434</u></u>

The OPEB contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ending March 31, 2020.

Payable to the OPEB Plan: At March 31, 2019, the District had no outstanding amount of contributions to the OPEB plan required for the year ended March 31, 2019.

SANTA CRUZ PORT DISTRICT

NOTES TO FINANCIAL STATEMENTS **Year Ended March 31, 2019**

NOTE 10. DREDGING REIMBURSEMENT

In November, 2015, the District entered into an agreement with the Department of the Army Corps of Engineers (Corps) to reimburse the District for a portion of expected dredging costs, only if funds are specifically appropriated for that purpose. The agreement terminates on April 1, 2025. Due to the uncertainty of the availability of funds, revenue will be recorded when the funds are ultimately received. During the year ended March, 31, 2019, the District received \$449,000 in payments from Department of the Army Corps of Engineers (Corps) for dredging operations that occurred in 2017-18.

NOTE 11. SUBSEQUENT EVENTS

Management has evaluated its March 31, 2019 and 2018 financial statements for subsequent events through **TBD**, the date of issuance of the financial statements. The District is not aware of any subsequent events that would require recognition or disclosure in the financial statements.

DRAFT

SANTA CRUZ PORT DISTRICT

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
Last 10 Fiscal Years***

	March 31, 2019	March 31, 2018	March 31, 2017	March 31, 2016
Measurement date	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Plan's proportion of the net pension liability	0.0414%	0.0409%	0.0406%	0.0400%
Plan's proportionate share of the net pension liability	\$ 3,990,879	\$ 4,052,992	\$ 3,509,957	\$ 2,745,051
Plan's covered - employee payroll**	\$ 2,174,449	\$ 1,995,472	\$ 1,730,361	\$ 1,680,148
Plan's proportionate share of the net pension liability as a percentage of its covered - employee payroll	183.54%	203.11%	202.85%	163.38%
Plan's proportionate share of the fiduciary net position as a percentage of the proportionate share of the Plan's total pension liability	75.26%	73.31%	74.06%	78.40%
Plan's proportionate share of aggregate employer contributions	\$ 430,069	\$ 400,662	\$ 365,656	\$ 343,279

Notes to Schedule:

Changes in Benefit Terms:
None

Change in Assumptions:
None

* - Fiscal year 2016 was the first year of implementation, therefore four years are shown.

** - For the year ending on the measurement date

SANTA CRUZ PORT DISTRICT

**SCHEDULE OF CONTRIBUTIONS - DEFINED BENEFIT PENSION PLANS
Last 10 Fiscal Years***

	March 31, 2019	March 31, 2018	March 31, 2017	March 31, 2016
Actuarially determined contribution	\$ 397,547	\$ 332,430	\$ 309,357	\$ 188,042
Contributions in relation to the actuarially determined contribution	<u>(397,547)</u>	<u>(332,430)</u>	<u>(309,357)</u>	<u>(188,042)</u>
Contribution deficiency (excess)	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
Covered-employee payroll**	\$ 2,227,398	\$ 2,160,998	\$ 1,912,027	\$ 1,692,156
Contributions as a percentage of covered-employee payroll	17.85%	15.38%	16.18%	11.11%

Notes to Schedule:

Changes in Benefit Terms:
None

Change in Assumptions:
None

* - Fiscal year 2016 was the first year of implementation, therefore four years are shown.

** - For the fiscal year ending on the date shown

SANTA CRUZ PORT DISTRICT

**SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
Last 10 Fiscal Years***

	<u>March 31, 2019</u>
Measurement date	June 30, 2018
Total OPEB liability:	
Service cost	\$ 53,126
Interest on total OPEB liability	18,141
Changes in assumptions	(2,705)
Benefit payments, including refunds and the implied subsidy benefit payments	<u>(1,705)</u>
Net change in total OPEB liability	66,857
Total OPEB liability - beginning of the year	<u>417,700</u>
Total OPEB liability - end of the year (a)	<u>484,557</u>
Plan fiduciary net position:	
Contributions - employer	--
Net investment income	--
Administrative expenses	--
Benefit payments, including refunds and the implied subsidy benefit payments	<u>--</u>
Net change in plan fiduciary net position	--
Plan fiduciary net position - beginning of the year	<u>--</u>
Plan fiduciary net position - end of the year (b)	<u>--</u>
Net OPEB Liability - Ending (a)-(b)	<u>\$ 484,557</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%
Covered - employee payroll	\$ 2,127,435
Net OPEB liability as a percentage of covered - employee payroll	22.78%

Notes to Schedule:

Changes in Benefit Terms:
None

Change in Assumptions:
The fiscal year ended March 31, 2019 is the first year of implementation; therefore, there are no previous GASB 75 actuarial reports for comparison.

* - Fiscal year 2019 was the first year of implementation, therefore one year is shown.

** - For the year ending on the measurement date



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Commissioners
Santa Cruz Port District
Santa Cruz, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Santa Cruz Port District (the District), as of and for the year ended March 31, 2019, and the related notes to the basic financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated **TBD**.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

TBD

DRAFT



INDEPENDENT AUDITORS' REPORT ON ADDITIONAL INFORMATION

Board of Commissioners
Santa Cruz Port District
Santa Cruz, California

Our report on our audit of the basic financial statements of the Santa Cruz Port District as of and for the year ended March 31, 2019, appears on pages 1-2. The audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The Schedule of Insurance Coverage on page 41 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audits of the basic financial statements, and, accordingly, we express no opinion on it.

TBD

DRAFT

SANTA CRUZ PORT DISTRICT

SCHEDULE OF INSURANCE COVERAGE

March 31, 2019

As of March 31, 2019, the District's insurance coverage was as follows:

	<u>LIMITS</u>	<u>DEDUCTIBLE</u>
UMBRELLA / BUMBERSHOOT LIABILITY	\$14,000,000	\$25,000
Each Occurrence, excess of \$1,000,000 primary		
PROPERTY		
Building , Business Personal Property, Business Income, Contractor's Equipment, Piers, Wharves, and Docks (Loss Limits and Deductibles are given as total, subject to sublimit described in policy)	\$43,637,451	See policy
MARINA OPERATORS LEGAL LIABILITY		
Each Occurrence	\$1,000,000	\$5,000
BUSINESS AUTO		
Liability, Combined Single Limit	\$1,000,000	\$1,000
Medical Payments	\$5,000	None
Uninsured/Underinsured Motorist	\$1,000,000	None
HULL AND MACHINERY / PROTECTION AND INDEMNITY		
Hull and Machinery	\$5,252,600	Per Schedule
Protection and Indemnity	\$1,000,000	\$1,000
PUBLIC OFFICIALS Liability		
Each Claim and in the Aggregate	\$2,000,000	\$25,000
Includes Employment Practices Liability		\$50,000
UNDERGROUND STORAGE TANKS		
Each Incident	\$1,000,000	\$25,000
Total Policy Aggregate Limit	\$2,000,000	
GENERAL LIABILITY		
General Aggregate	\$2,000,000	None
Products/Completed Operations Aggregate	\$1,000,000	None
Each Occurrence	\$1,000,000	None
FLOOD		
Each Incident and Aggregate (2 Properties)	\$500,000	\$1,250
	\$500,000	\$1,250

Significant Current Year Items

FINANCIAL STATEMENT SUMMARY:

- Operating Income - \$468K, down \$114k from prior year.
 - Revenues were up 2% from prior year
 - Primarily related to slip rent and fuel sales.
 - Expenses were up 4% from prior year
 - Primarily related to salaries, related employee expenses and utilities.
- Overall \$994K increase in net position
 - Interest income increased to \$242k, up \$145k from prior year.
 - PG&E easement income of \$113k in current year.
- Prior period adjustment decreased beginning net position by \$275,994 as part of GASB Statement No. 75 implementation.

Journal Entries

- One significant journal entry to record OPEB liability per GASB Statement No. 75 implementation.

OTHER ITEMS:

- Increased debt in current year from financing agreement with BBVA Compass Bank for \$3.35 million.

REQUIRED COMMUNICATIONS:

- Accounting Policy Adopted – GASB Statement No. 75 Accounting and Financial Reporting for Postemployment Benefits Other than Pensions
- Significant Accounting Policies – disclosed in Note 1
- Significant Accounting Estimates – Depreciation allowance and net pension and OPEB liabilities
 - Reliance on outside expert Bartel & Associates for pension and OPEB liability calculation
- No significant difficulties encountered during the audit



**Santa Cruz Port District
Retiree Healthcare Plan**

**March 31, 2019 GASBS 75
Accounting Information
As of Measurement Date March 31, 2018
Based on the April 1, 2017 Actuarial Valuation**

Mary Elizabeth Redding, Vice President
Daniel Park, Actuarial Analyst
Kateryna Doroshenko, Actuarial Analyst
Bartel Associates, LLC

August 21, 2019

Contents

<u>Topic</u>	<u>Page</u>
Applicable Dates	1
Note Disclosures	2
Required Supplementary Information	12
Actuarial Certification	14
Supporting Calculations	15
Journal Entries	23

Applicable Dates

Applicable Dates and Periods

	Fiscal Year End March 31, 2019
■ Measurement date	March 31, 2018
■ Measurement period	April 1, 2017 to March 31, 2018
■ Actuarial valuation date	April 1, 2017

Update procedures were used to roll forward the Total OPEB Liability from the valuation date (April 1, 2017) to the measurement date (March 31, 2018).

Note Disclosures

Plan Information

	Fiscal Year End March 31, 2019
■ Plan type	Single Employer
■ OPEB trust	No
■ Special funding situation	No
■ Nonemployer contributing entities	No

Note Disclosures

Covered Participants

At March 31, 2018, the measurement date, the following numbers of participants were covered by the benefit terms:

	Number of Covered Participants
■ Inactives currently receiving benefits	2
■ Inactives entitled to but not yet receiving benefits	-
■ Active employees	31
■ Total	33

Note Disclosures

Total OPEB Liability

	Fiscal Year Ending	
	3/31/18	3/31/19
	Measurement Date 3/31/17	Measurement Date 3/31/18
■ Total OPEB Liability (TOL)	\$ 417,700	\$ 484,557

Note Disclosures

Changes in Total OPEB Liability

	Total OPEB Liability
■ Balance at 3/31/18 (3/31/17 measurement date)	\$ 417,700
■ Changes for the year	
● Service Cost	53,126
● Interest	18,141
● Changes of benefit terms	-
● Actual vs. expected experience	-
● Assumption changes	(2,705)
● Benefit payments*	(1,705)
■ Net Changes	66,857
■ Balance at 3/31/19 (3/31/18 measurement date)	\$ 484,557

* See page 15 for details.

Note Disclosures

Sensitivity of Total OPEB Liability

■ **Changes in the Discount Rate**

	Discount Rate		
	1% Decrease (2.89%)	Current Rate (3.89%)	1% Increase (4.89%)
■ Total OPEB Liability	\$ 587,075	\$ 484,557	\$ 404,717

■ **Changes in the Healthcare Trend Rate**

	Healthcare Trend Rate		
	1% Decrease	Current Trend	1% Increase
■ Total OPEB Liability	\$ 416,731	\$ 484,557	\$ 577,732

Note Disclosures

OPEB Expense for Fiscal Year

	2018/19
	Measurement Period 2017/18
■ OPEB Expense*	\$ 70,996

* See page 19 for OPEB expense detail, which is not required disclosure.

Note Disclosures

Deferred Outflows/Inflows Balances at March 31, 2019

	March 31, 2019	
	Deferred Outflows of Resources	Deferred Inflows of Resources
■ Differences between expected and actual experience	\$ -	\$ -
■ Changes in assumptions	-	2,434
■ Employer contributions made subsequent to the measurement date*	3,883	-
■ Total	3,883	2,434

* See page 15 for details.

Note Disclosures

**Recognition of Deferred Outflows and Inflows of Resources
in Future OPEB Expense**

FYE March 31	Deferred Outflows/(Inflows) of Resources
■ 2020	\$ (271)
■ 2021	(271)
■ 2022	(271)
■ 2023	(271)
■ 2024	(271)
■ Thereafter	(1,079)

Note Disclosures

Significant Actuarial Assumptions Used for Total OPEB Liability

Actuarial Assumption	March 31, 2018 Measurement Date
■ Actuarial Valuation Date	■ April 1, 2017
■ Contribution Policy	■ No pre-funding
■ Discount Rate	■ 3.89% at March 31, 2018 (Bond Buyer 20-Bond Index) ■ 3.86% at March 31, 2017 (Bond Buyer 20-Bond Index)
■ General Inflation	■ 2.75% annually
■ Mortality, Retirement, Disability, Termination	■ CalPERS 1997-2011 Experience Study
■ Mortality Improvement	■ Post-retirement mortality projected fully generational with Scale MP-2016

Note Disclosures

Significant Actuarial Assumptions Used for Total OPEB Liability

Actuarial Assumption	March 31, 2018 Measurement Date
■ Salary Increases	<ul style="list-style-type: none"> ■ Aggregate - 3% annually ■ Merit - CalPERS 1997-2011 Experience Study
■ Medical Trend	<ul style="list-style-type: none"> ■ Non-Medicare - 7.5% for 2019, decreasing to an ultimate rate of 4.0% in 2076 ■ Medicare - 6.5% for 2019, decreasing to an ultimate rate of 4.0% in 2076
■ PEMHCA Minimum Increase	■ 4.25% annually
■ Participation at Retirement	<ul style="list-style-type: none"> ■ Actives: 30% initially, increasing to 50% in 2033 ■ Retirees: 100% if covered

Required Supplementary Information

Schedule of Changes in Total OPEB Liability and Related Ratios

	2018/19
	Measurement Period 2017/18
■ Changes in Total OPEB Liability	
● Service Cost	\$ 53,126
● Interest	18,141
● Changes of benefit terms	-
● Actual vs. expected experience	-
● Assumption changes	(2,705)
● Benefit payments	(1,705)
■ Net Changes	66,857
■ Total OPEB Liability (beginning of year)	417,700
■ Total OPEB Liability (end of year)	484,557

Required Supplementary Information

Schedule of Changes in Total OPEB Liability and Related Ratios

	2018/19
■ Total OPEB Liability	\$ 484,557
■ Covered employee payroll*	2,127,435
■ Total OPEB Liability as a percentage of covered employee payroll	22.8%

* For the 12-month period ending on March 31, 2018 (Measurement Date).

Actuarial Certification

This report presents Santa Cruz Port District Retiree Healthcare Plan 2018/19 disclosure under Governmental Accounting Standards Board Statement No. 75 (GASBS 75). The Journal Entries in this report are provided for the District's convenience and are not an actuarial communication and this actuarial certification does not apply to them.

The report provides information intended for reporting under GASBS 75, but may not be appropriate for other purposes. Information provided in this report may be useful to the District for the Plan's financial management. Future valuations may differ significantly if the Plan's experience differs from our assumptions or if there are changes in Plan design, actuarial methods, or actuarial assumptions. The project scope did not include an analysis of this potential variation.

The valuation is based on Plan provisions and participant data provided by the District, which we relied on and did not audit. We reviewed the participant data for reasonableness. As permitted under GASBS 75, the total OPEB liability has been calculated from the April 1, 2017 actuarial valuation. Additional information on participants included in the valuation and actuarial assumptions can be found in the April 1, 2017 actuarial valuation report. As the actuary, Bartel Associates has recommended the assumptions used in this report, and we believe they are reasonable.

To the best of my knowledge, this report is complete and accurate and has been conducted using generally accepted actuarial principles and practices. Additionally, in my opinion, actuarial methods and assumptions comply with GASBS 75. As a member of the American Academy of Actuaries meeting the Academy Qualification Standards, I certify the actuarial results and opinions herein.

Respectfully submitted,



Mary Elizabeth Redding, FSA, EA, MAAA, FCA
Vice President
Bartel Associates, LLC
August 21, 2019

Supporting Calculations

Employer Contributions

	Measurement Period 4/1/17 to 3/31/18	Measurement Date to FYE 4/1/18 to 3/31/19	Prior Measurement Date to Prior FYE Same as Measurement Period
■ Cash benefit payments	\$ 505	\$ 683	N/A
■ Implied subsidy benefit payments	1,200	3,200	N/A
■ Total benefit payments	1,705	3,883	N/A
■ Administrative expenses	-	-	N/A
■ Total employer contributions	1,705	3,883	N/A

Measurement period (4/1/17 to 3/31/18): \$1,705

Fiscal year (4/1/18 to 3/31/19): \$3,883

Supporting Calculations

Recognition of Deferred Outflows/Inflows at March 31, 2019
Differences between Expected and Actual Experience

Fiscal Year	Initial Amt	Initial Recog Period	Amount Recognized in OPEB Expense for FY							Deferred Balances March 31, 2019	
			18/19	19/20	20/21	21/22	22/23	23/24	24/25+	Outflows	(Inflows)
18/19	-	-	-	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-	-	-

Supporting Calculations

Recognition of Deferred Outflows/Inflows at March 31, 2019
Changes of Assumptions

Fiscal Year	Initial Amt	Initial Recog Period	Amount Recognized in OPEB Expense for FY							Deferred Balances March 31, 2019	
			18/19	19/20	20/21	21/22	22/23	23/24	24/25+	Outflows	(Inflows)
18/19	(2,705)	10.0	(271)	(271)	(271)	(271)	(271)	(271)	(1,079)	-	(2,434)
Total			(271)	(271)	(271)	(271)	(271)	(271)	(1,079)	-	(2,434)

Supporting Calculations

Recognition of Deferred Outflows/Inflows in Future OPEB Expense

	19/20	20/21	21/22	22/23	23/24	Thereafter 24/25+
■ Differences between Expected and Actual Experience	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
■ Changes of Assumptions	(271)	(271)	(271)	(271)	(271)	(1,079)
■ Total	(271)	(271)	(271)	(271)	(271)	(1,079)

Supporting Calculations

Components of GASBS 75 OPEB Expense

	2018/19
	Measurement Period 2017/18
■ Service Cost	\$ 53,126
■ Interest on Total OPEB Liability	18,141
■ Administrative expense	-
■ Changes of benefit terms	-
■ Recognition of deferred outflows/(inflows)	
● Experience	-
● Assumptions	(271)
■ OPEB Expense	70,996

Supporting Calculations

Components of GASBS 75 OPEB Expense
Calculation of Interest on Total OPEB Liability

	Dollar Amount	Discount Rate	Portion of Year	Interest
■ Total OPEB Liability	\$ 417,700	3.86%	100%	\$ 16,123
■ Service Cost	53,126	3.86%	100%	2,051
■ Benefit payments	(1,705)	3.86%	50%	(33)
■ Total interest				18,141

Supporting Calculations

GASBS 75 Balance Equation

	Fiscal Year Ending	
	3/31/18	3/31/19
	Measurement Date 3/31/17	Measurement Date 3/31/18
■ Total OPEB Liability	\$ 417,700	\$ 484,557
■ Fiduciary Net Position	-	-
■ Net OPEB Liability	417,700	484,557
■ Deferred inflows of resources	-	2,434
■ Deferred (outflows) of resources	-	-
■ Balance Sheet	417,700	486,991

Check:

■ Balance Sheet 3/31/18	\$ 417,700
● OPEB Expense	70,996
● Employer Contributions*	(1,705)
■ Balance Sheet 3/31/19	486,991

* See page 15 for details.

Supporting Calculations

This page intentionally blank



Journal Entries

Journal Entries to Implement GASB Statement 75 for FYE March 31, 2019

	Debit	Credit
1 - To remove prior year Net OPEB Obligation or Asset recorded in accordance with GASBS 45		
• Dr - Net OPEB Obligation/(Asset) in accordance with GASBS 45	\$ 149,800	
• Cr - Unrestricted Net Position (restatement)		\$ 149,800
2 - To restate beginning Net OPEB Liability/(Asset) in accordance with GASBS 75		
• Cr - Net OPEB Liability/(Asset)		\$ 417,700
• Dr - Unrestricted Net Position (restatement)	\$ 417,700	
3 - To restate prior year for OPEB contributions made after measurement date 3/31/17 and before FYE 3/31/18		
• Dr - Deferred Outflow - contribution made after measurement date (3/31/17)	\$ 1,705	
• Cr - Unrestricted Net Position (restatement)		\$ 1,705



Journal Entries

Journal Entries for FYE March 31, 2019

	Debit	Credit
4 - To remove current year contributions and record deferred outflow for contributions made after the measurement date		
Dr - Deferred Outflow - Contribution after measurement date (3/31/18)	\$ 683	
• Cr - OPEB Expense		\$ 683
4a - To remove current year implied subsidy payments and record deferred outflow for contributions made after the measurement date		
Dr - Deferred Outflow - Contribution after measurement date (3/31/18)	\$ 3,200	
• Cr - Active employee health care costs		\$ 3,200
5 - To recognize contribution as a reduction of Net OPEB Liability/(Asset) (this is the prior year contribution that was recognized as deferred outflow made after the measurement date 3/31/17)		
• Dr - Net OPEB Liability/(Asset)	\$ 1,705	
• Cr - Deferred Outflow - 2018 Contribution		\$ 1,705
6 - Journal Entry - To recognize current year OPEB expense and actuarial deferred outflows/(inflows)		
• Cr - Deferred Inflow - Differences between actual and expected experience		\$ 2,434
• Cr - Deferred Inflow - Change in assumptions		\$ 2,434
• Dr - OPEB Expense	\$ 70,996	
• Cr - Net OPEB Liability/(Asset)		\$ 68,562





TO: Port Commission

FROM: Marian Olin, Port Director

DATE: August 21, 2019

SUBJECT: Approval of Resolution 19-07, finding that an emergency exists that will not permit a delay resulting from a competitive solicitation for bids; and that emergency work is necessary to respond to the emergency; and waiving the competitive bidding process; and authorizing the Port Director to enter into contracts up to \$100,000 for emergency services to repair support piles at the Santa Cruz Harbor Boatyard's marine ways.

Recommendation: *Approve Resolution 19-07, waiving the competitive bidding process and authorizing the Port Director to execute contracts up to \$100,000 for emergency work to repair support piles at the Santa Cruz Harbor Boatyard's marine ways.*

BACKGROUND

Mesiti-Miller Engineering performed a visual inspection of the Santa Cruz Harbor Boatyard marine ways on November 8, 2018, after a deck board popped up during a vessel haul. The deck board was deemed not to be due to a serious structural issue and there were no visual signs of structural distress at the time of the inspection. Mesiti-Miller Engineering recommended replacement of the deck boards and a more thorough investigation of the structure's support pilings.

The FY20 budget included \$40,000 Capital Improvement Project (CIP) for inspection of the marine ways and replacement of the deck boards. The engineering firm Moffatt and Nichol (M&N) was retained to assess pile condition above water and underwater and to identify any defects that may affect the loading capacity.

ANALYSIS

There are 24 piles. 20 are in "good" condition. 3 piles are rated as being in "severe" condition, of which 2 have less than 50% of their remaining material, and 1 is 90% hollowed out. 1 pile is in "moderate" condition with 20% loss of material. Attachment C appends the Pile Damage Rating, and Boatyard Lift Plan and Section. The project is necessary to maintain essential public services and public safety, and prevent further damage to marine infrastructure and private property. Staff recommends proceeding with repairs on an emergency basis and approval of Resolution 19-07 (Attachment A), which waives the competitive bidding process and authorizes the Port Director to execute contracts up to \$100,000 for this emergency work.

Staff is pursuing emergency permits for the repair of the 3 piles rated as being in severe condition, and has begun work by contracting with M&N to provide a project description, design drawings and technical specifications for the repair. M&N's proposal is appended as Attachment B. The contract cost is approximately \$12,000.

We anticipate the repair work will be performed by contract, though utilizing in-house crews may be an option depending on the complexity of the work. Bellingham Marine will be on site in the coming weeks for the Pile Repair and Replacement Project Phase 2. They have performed similar work for the District in the past, and may be a contract option for completing this emergency repair. Biological monitoring will also be required.

IMPACT ON PORT DISTRICT RESOURCES

Because repair is proceeding on an emergency basis, total costs are not yet identified, but are roughly estimated as follows:

M&N Design Drawings/Specifications	\$ 12,000
Repair of 3, each 12" to 15" piles (\$15,000 to \$20,000 ea)	\$ 60,000
Biological Monitoring	\$ 3,000
Emergency Permit Fees	\$ 1,500
Estimated Emergency Project Cost	\$ 76,500

Funding

Boatyard Marine Ways Funding (FY20 CIP Project)	\$ 40,000
M&N Initial Inspection Cost	-\$ 15,000
Remaining Funding	\$ 25,000

Staff recommends utilizing the remaining \$25,000 in CIP funding for this emergency project. Any additional funding needed is recommended to come from the Unallocated CIP fund, which had a balance of \$548,516 at July 31, 2019.

Replacing the marine ways' deck boards is not a component of this emergency project, and will require a future CIP funding allocation.

- ATTACHMENTS –
- A. Resolution 19-07
 - B. Moffatt & Nichol Proposal for Santa Cruz Harbor Boatyard Lift Timber Pile Repair
 - C. Pile Damage Rating, Boatyard Lift Plan and Section

**Santa Cruz Port District
Resolution 19-07**

August 27, 2019

On the motion of _____

Duly seconded by _____

A resolution finding, with regard to Santa Cruz Harbor, that an emergency exists that requires the immediate expenditure of public funds to safeguard life, health and property without a competitive solicitation of bids to respond to the emergency; and authorizing the Port Director to enter into contracts of up to \$100,000 to address the emergency without a competitive solicitation for bids.

RESOLVED, by the Santa Cruz Port District Commission, State of California, acting as the governing board of the Santa Cruz Port District, that

WHEREAS, the Santa Cruz Harbor Boatyard ("Boatyard") provides essential vessel hauling services; and,

WHEREAS, an inspection of the Boatyard's marine ways indicate that three support piles have severe damage with less than 50% of their remaining material due to infestation by marine organisms; and,

WHEREAS, immediate emergency work is required to restore the integrity and serviceability of the Boatyard marine ways, to protect the environment, maintain essential public services, safeguard property, and ensure public safety; and,

WHEREAS, the marine environment, public interest and general welfare will be served by performing emergency repair work in an expedited manner; and,

WHEREAS, contractors must be selected utilizing a streamlined process in order to complete repairs, prevent further damage, provide protection of existing harbor infrastructure, and such other work as may be deemed necessary during and immediately after the emergency response; and,

WHEREAS, the Santa Cruz Port District Commission has authority to waive the formal bidding requirements when it determines that an emergency exists that requires the immediate expenditure of public money to safeguard life, health and/or property and that it is in the best interest of the Santa Cruz Port District to respond to such emergency.

NOW THEREFORE, IT IS HEREBY DETERMINED AND ORDERED that:

1. It is found that an emergency exists at Santa Cruz Harbor that requires the immediate expenditure of public money to safeguard life, health and/or property that will not permit a delay resulting from a competitive solicitation for bids, and that emergency repair work is necessary to respond to such emergency.

2. The Port Director is authorized to enter into individual contracts for emergency work up to \$100,000 each to address the emergency and to safeguard life, health and/or property without a competitive solicitation for bids.
3. It is determined to be in the best interests of the Santa Cruz Port District, that the requirements under the Port District's Ordinance Section 108, Contracting, be waived in connection with the contracts necessary to respond to the emergency, if determined by the Port Director to be necessary and appropriate.

NOW, THEREFORE, BE IT RESOLVED THAT THE Santa Cruz Port District Commission hereby approves Resolution 19-07, finding, with regard to Santa Cruz Harbor, that an emergency exists that will not permit a delay resulting from a competitive solicitation for bids, and that emergency repair work is necessary to safeguard life, health and/or property and respond to the emergency; and authorizing the Port Director to enter into individual contracts up to \$100,000 to address the emergency without a competitive solicitation for bids.

PASSED AND ADOPTED, by the Santa Cruz Port District Commission this 27th day of August, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

Approved by:

Dennis Smith, Chairman

August 20, 2019

Marian Olin, Port Director
Santa Cruz Port District
135 5th Avenue
Santa Cruz, CA 95062
(831) 475-6161

via e-mail: molin@santacruzharbor.org

Subject: Proposal for Santa Cruz Yacht Harbor Boatyard Lift Timber Pile Repair

Dear Ms. Olin:

Moffatt & Nichol performed the condition assessment of the piles in July 2019 and rated three (3) piles to be in critical condition. The location of these piles, namely piles at grid 1A, 3C and 4B, are shown in Figure 1.

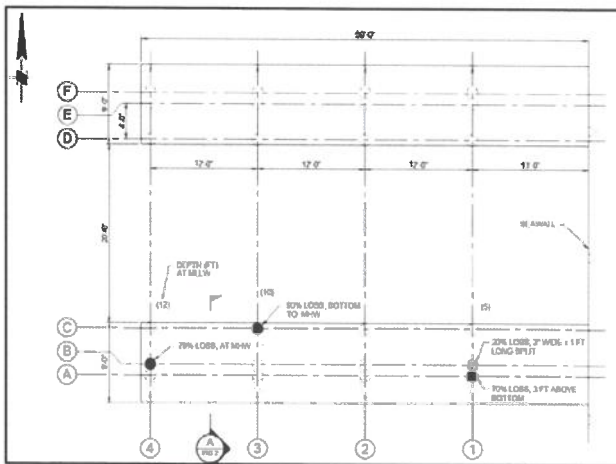


Figure 1 Location of Critical Damage

As Santa Cruz Port District is moving forward with the repair of these three (3) piles, we can provide the following documents to support the repair work and permit applications.

1. Project Description – a memo summarizing the structure, condition assessment, repair method, and any other special requirements to perform the repairs.
2. Design Drawings – Drawings will include the project location, site plan, material details, repair locations, potential impact on any species in the area and repair details (total 3 sheets). The drawings will be adequate for permit and repair work.
3. Technical Specifications – outlining the repair procedure.

It is understood that the Santa Cruz Port District will complete the permit applications and coordinate with the respective agencies to permit the work.

August 20, 2019

Fee and Schedule

We can provide the services described for an estimated fee of \$11,918. We propose to provide these services on a time and material basis at our standard rate schedule and will not exceed this amount without prior written approval by the Port District. We can deliver the documents in three (3) weeks from the notice to proceed.

Task	Budget
Project Description Memo	\$3,990
Design Drawings (3 sheets)	\$5,506
Technical Specifications – Pile Repair	\$2,422
Total	\$11,918

If acceptable, we understand that the Santa Cruz Port District will provide a similar agreement to previous ones, authorizing us to proceed with the work.

Thank you for the opportunity to be of continued service to the Santa Cruz Port District. Please call or email me if you have any questions or comments.

Sincerely,

MOFFATT & NICHOL



Satish Chilka, P.E.
Project Manager
Email: SChilka@moffattnichol.com
Phone: 925-357-9674





Pile Damage Rating

Location	Severe	Major	Moderate	Minor	Good
A1					1
A2	1				1
A3					1
A4					1
B1					1
B2			1		1
B3					1
B4	1				1
C1					1
C2					1
C3	1				1
C4					1
D1					1
D2					1
D3					1
D4					1
E1					1
E2					1
E3					1
E4					1
F1					1
F2					1
F3					1
F4					1
Total	3	0	1	0	26
%	13%	0%	4%	0%	83%

Table 1- Pile Condition Summary

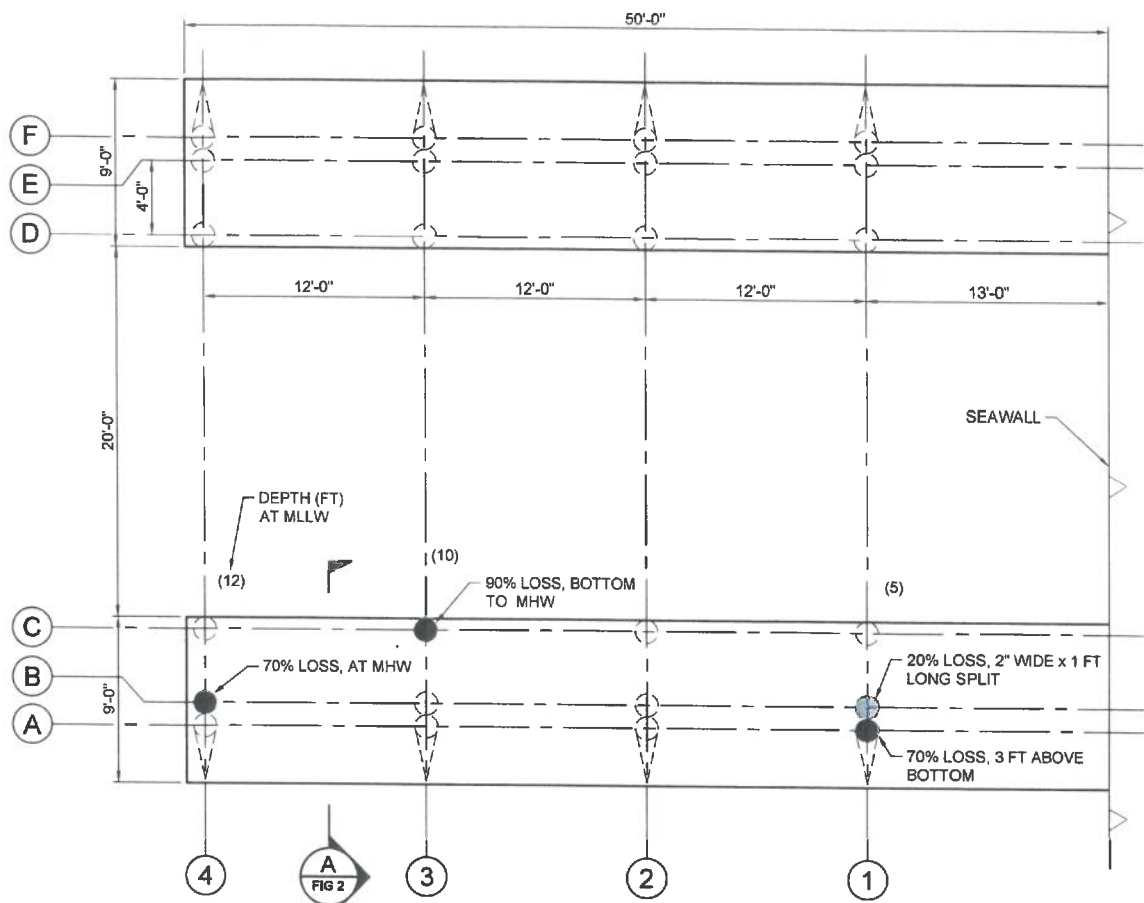


Typical Good (Pile 4C)



Critical (3C)

Photograph 2- Pile Condition



PLAN
SCALE: 1" = 10'

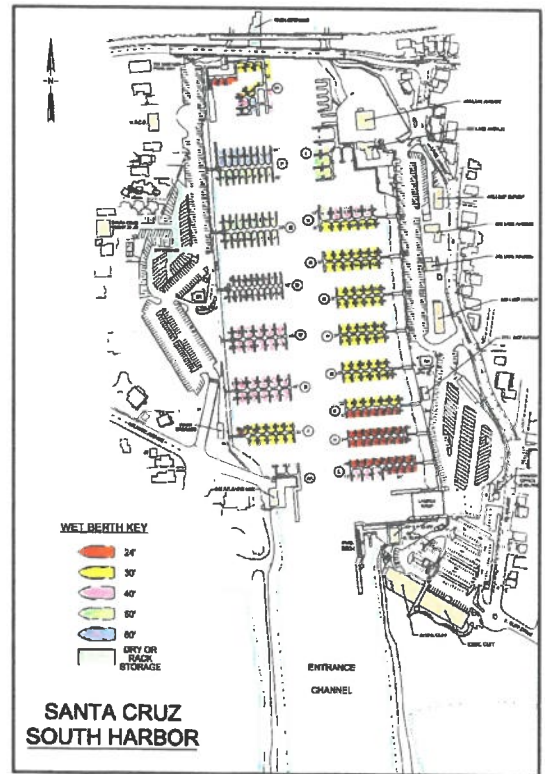
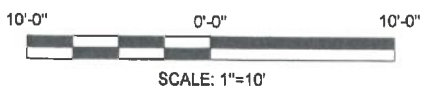
LEGEND:

- VERTICAL PILE
- BATTER (SLANT) PILE

PILE CONDITION:

- GOOD
- MODERATE DAMAGE
- CRITICAL DAMAGE

MHW: MEAN HIGH WATER
MLLW: MEAN LOWER LOW WATER
ML : MUDLINE (BOTTOM)

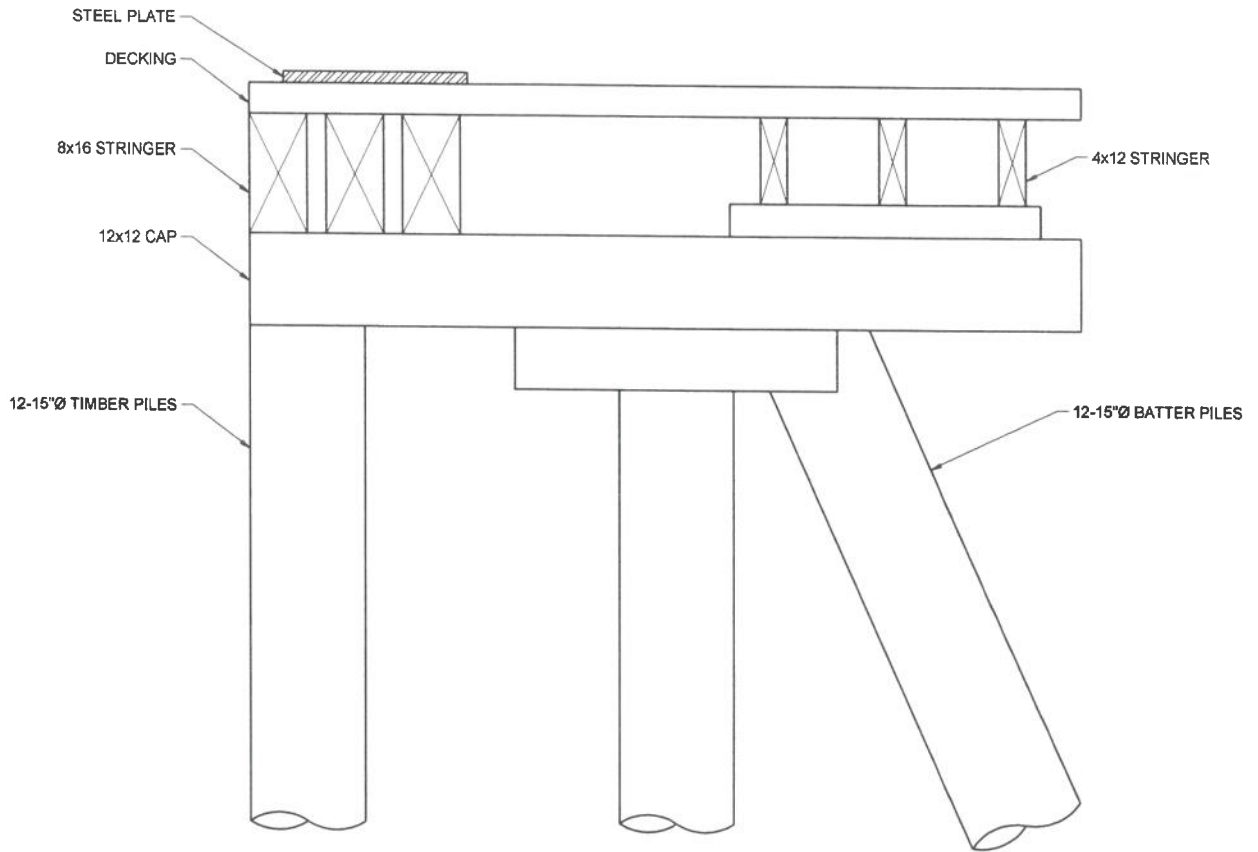


BOATYARD LIFT

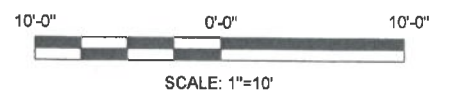
PLAN

FIG 1

**SANTA CRUZ
PORT DISTRICT**



A SECTION
 FIG 1 SCALE: 1/2" = 1'-0"



BOATYARD LIFT

SECTION

FIG 2

SANTA CRUZ
 PORT DISTRICT

Santa Cruz Port District
135 5th Avenue
Santa Cruz, CA 95062
831.475.6161
831.475.9558 Fax
www.santacruzharbor.org



PORT COMMISSIONERS:
Toby Goddard
Dennis Smith
Stephen Reed
Darren Gertler
Neli Cardoso

TO: Port Commission
FROM: Marian Olin, Port Director
DATE: August 19, 2019
SUBJECT: *Pappy* Display Update

INFORMATION

In May 2019, staff contracted with Hogan Land Services ("Hogan") to complete design of a display for the Port District's vessel *Pappy*. The vessel was formerly owned by Ed Larson. The project is being overseen by an ad hoc committee comprised of Chairman Dennis Smith and Commissioner Steve Reed.

Following meetings and preliminary site work including topographic mapping, Geoff Fleissner and Bob DeWitt of Hogan developed a conceptual design which was preliminarily reviewed by ad hoc committee member Steve Reed and me in early-August. Hogan was directed to further develop the design, which is attached.

The design lists pre-treated lumber on the plans, though using redwood is preferred and will be explored as an option. Low-level up-lighting and a mast light are incorporated into the design. The original design concept obscured bolts, washers, fasteners, and other hardware, but those are now visible.

Next Steps

Staff has reviewed the design concept and recommends the height of the vessel be lowered as much as possible, by reducing the height of the support posts to bring the stern of the vessel as close to the ground as possible, and perhaps by performing some limited excavation.

Staff recommends Hogan be directed to complete the design, incorporating staff's input and any additional Commission comments. The Port District will develop a cost estimate for construction and apply for building permits. The final design plans and cost estimate will be presented to the Commission for authorization to proceed.

The Port District has \$20,000 set aside in the Capital Improvement Plan for this project, and a contract with Hogan for \$10,000. Hogan is donating some of their time for the design work.

ATTACHMENT: A. *Pappy* Display Design Concept by Hogan Land Services



21TO: Port Commission
FROM: Marian Olin, Port Director
DATE: August 19, 2019
SUBJECT: Consideration of Mixed Rating (49 and 99-pak) Charter Operation to Replace the Team O'Neill 49-pak Charter Operation

Recommendation: Approve mixed rating charter operation to replace Team O'Neill 49-pak charter operation.

BACKGROUND

On March 26, 2019, the Port Commission approved a 99-pak charter permit for Team O'Neill LTD's ("O'Neill") new vessel. The permit memorialized terms submitted by O'Neill in their charter application (rev. #3) dated March 7, 2019, and additional conditions recommended by staff. The original staff report dated March 19, 2019, is appended as Attachment D.

After permit issuance, O'Neill memorialized their concerns about the permit provisions in letters sent to Port District staff and the Santa Cruz Port Commission dated April 26, 2019, and May 13, 2019 (Attachments E and F). Accordingly, at its May 28 meeting, the Commission directed staff to restart negotiations with O'Neill.

Tim O'Neill and I met on May 31, 2019. Following that meeting, O'Neill submitted an amended charter application (rev. #4) dated June 6, 2019, and a staff services deposit. The application for a 99-pak rated vessel proposed to operate a vehicle shuttle to remote parking for private (group) charters of 50 or more, if the group had not made other transportation arrangements. No vehicle shuttle operation was proposed for public (ticketed) passengers in the revised charter application.

The Policy-Operations committee was convened on July 24, 2019, to consider the revised permit application (rev. #4). Parking impacts and alternative mitigation strategies to avoid the vehicle shuttle requirement were discussed. During discussion, Tim O'Neill suggested an alternative mitigation strategy which would restrict public (ticketed) passengers to 49, and allow private (group) charters up to the full 99-pak rating. The committee did not develop a recommendation at the meeting, but directed staff to present the modified proposal to the full Commission for consideration if the application aligned with the basic framework discussed at the meeting. The Policy-Committee meeting minutes are appended as Attachment C.

ANALYSIS

Synopsis of Amended Charter Application dated August 7, 2019

The amended charter application (rev. #5) dated August 7, 2019, is appended as Attachment A. As discussed at the Policy-Operations committee meeting, the revision proposes to mitigate increased

parking demand by operating the vessel under a mixed passenger rating – 99-pak for private (group) charters and 49-pak for public (ticketed) passengers. O’Neill proposes to operate a vehicle shuttle to remote parking for private (group) charters of 50 or more, only if the group has not made other transportation arrangements. O’Neill is proposing to restrict public (ticketed) passengers to 49, to mitigate any additional parking impact from their operation and eliminate the vehicle shuttle requirement.

Charter Permit

To simplify review, a redline of the previously issued permit is appended as Attachment B. The redline shows the differences between the current charter proposal and the issued permit.

Other Considerations ~ Policy-Operations Committee Meeting Discussion (July 24, 2019)

The Policy-Operations Committee reviewed southeast harbor parking demand (Attachment G) and discussed other possible mitigation strategies to offset increased demand, including restricting days of operation and/or the number of excursions per day, providing valet service, increasing District vehicle shuttle service and whether charging a base fee in addition to the \$2 per passenger is an acceptable mitigation. It was generally agreed that addressing increased parking demand is the primary consideration, and while this can be achieved through a business-operated vehicle shuttle operation to remote parking, the alternative proposal suggested by Tim O’Neill during the discussion addresses increased parking demand.

The mixed passenger rating is deemed enforceable by staff. The permit requires that vessel ridership manifests be maintained by O’Neill for a period of four years and are auditable by the Port District. O’Neill maintains separate manifests for private (group) charters and public (ticketed) charters in accordance with US Coast Guard requirements. Committee member Goddard requested that any modified application include information on the relative proportion of public versus private charters.¹

Though not currently included as an element of the Port District’s charter application,² Committee member Goddard also suggested O’Neill provide clarity on refuse disposal and recycling in any modified application submitted. O’Neill’s modified charter application proposes to reduce waste by stocking kegs versus bottled beer, using compostable and post-consumer recycled products, and by encouraging passengers to bring their own reusable containers for beverage purchases. O’Neill proposes to place waste and recycling materials in District-designated disposal areas.

In discussing the framework for a modified charter proposal at the committee meeting, Tim O’Neill noted that their current *Team O’Neill* 49-pak charter operation, occasionally has a waiting list. He noted that 6-pak charter operators often come and go in the southeast harbor area, and a 30-pak charter vessel recently relocated from the southeast harbor to the north harbor. Tim O’Neill stated

¹ This information is deemed proprietary and confidential by O’Neill, but is available to Commissioners upon request.

² Staff will modify the Port District’s charter application to require this information for future mid and large-sized charter applications.

he would appreciate consideration which would allow O'Neill the ability to serve a limited number of waiting list customers on public (ticketed) charters. Though serving limited waiting list demand is not included in O'Neill's modified charter application, allowing O'Neill to serve a maximum of 5-6 waiting list passengers is an additional element the Commission may wish to consider.

IMPACT ON PORT DISTRICT RESOURCES

O'Neill currently pays \$5,831 in charter fees annually, which is discounted by OSO's vessel use.

The annual charter / O'Neill Sea Odyssey (OSO) use report for Team O'Neill for the period July 1, 2018, to June 30, 2019, indicates that O'Neill Yacht Charters performed 388 for-profit charters for the year. The report does not currently include the number of passengers aboard.

Ridership Scenarios Based on 388 Charters/Year	Annual Charter Revenue
Average 15 guests per charter	\$ 11,640
Average 30 guests per charter	\$ 23,280
Average 40 guests per charter	\$ 31,040
Average 60 guests per charter	\$ 46,560
Average 70 guests per charter	\$ 54,320

The mixed passenger rating and use mix makes revenue projection difficult. Regardless of the mix, it is unlikely that charters will routinely approach maximum capacity, and therefore it is unlikely that revenue generation will approach or exceed the higher-end averages of 60-70 guests per charter shown above, though higher revenue generation is theoretically possible.

The above estimates do not include revenue generated by marina berthing fees or parking.

- ATTACHMENT:
- A. O'Neill Yacht Charters Charter Application dated August 7, 2019
 - B. Redline of Modified, Mixed-Rating Charter Permit
 - C. Policy-Operations Committee meeting excerpt dated July 24, 2019
 - D. Staff report dated March 19, 2019
 - E. Letter from Tim O'Neill to SC Port District dated April 26, 2018
 - F. Letter from Tim O'Neill to SC Port District dated May 13, 2016
 - G. Southeast Harbor Parking Analysis

TEAM O'NEILL LTD

PO Box 6300
Santa Cruz, CA 95063



Marian Olin
Port Director
Santa Cruz Harbor
135 5th Avenue
Santa Cruz CA 95062

August 7, 2019

Re: Team O'Neill LTD Charter Permit Application

Dear Director Olin,

I would like to thank you, and the Port Commission's Policy Committee including Commission Chair Dennis Smith and Commissioner Toby Goddard, for a very productive meeting on July 24, 2019. Based on the committee's discussion and feedback I received from Commissioners Smith and Goddard, Team O'Neill LTD ("Team O") is pleased to submit this revised and updated Charter Permit Application.

Along with this cover letter you'll find updated Plans for Operations, Safety, and Parking, which address the Committee's questions and concerns, as well as clarify our goals for the new catamaran.

Team O'Neill recognizes and appreciates the Port Commission's duty to consider impacts associated with business operations and user group activities at the harbor, and we are especially grateful for the feedback we have received. With this revised application, you'll note that while we propose to continue to focus on providing high quality, low cost family oriented public access and educational opportunities to the Monterey Bay, we've also sought to ensure our proposal supports our shared goal that the Santa Cruz Harbor continue as a vibrant gateway to Monterey Bay National Marine Sanctuary.

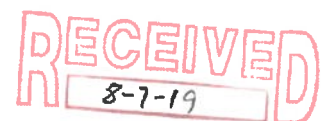
Please let us know if you have any additional comments while reviewing this revised application. It is our hope to be included in the August 27, 2019 Port Commission meeting agenda.

On behalf of Team O'Neill, O'Neill Sea Odyssey ("OSO"), O'Neill Yacht Charters ("OYC") and the entire O'Neill family, we look forward to continuing to work with you to bring this process to a successful conclusion. We wish to again thank the Port Commission, you, and your staff for your efforts and assistance.

Sincerely,

A handwritten signature in black ink, appearing to read "Tim O'Neill".

Tim O'Neill, President
Team O'Neill LTD



BUSINESS USE OF SLIP / CHARTER PERMIT APPLICATION

CONTACT & BUSINESS INFORMATION

Applicant Name:

Home Address:

Email Address:

Phone Number:

Assigned Slip #: Dock end-tie Slip Assigned through Port District Waiting List? YES NO

Vessel Pak Rating: Vessel Type: Vessel Size:

Vessel Draw: Operating Schedule:

THE FOLLOWING INFORMATION MUST BE SUBMITTED AS PART OF THE APPLICATION PROCESS. THE INFORMATION WILL ASSIST IN THE APPROVAL PROCESS. ADDITIONAL INFORMATION MAY BE SUBMITTED, IF DESIRED.

PROPOSED OPERATING PLAN

Include days, times, and seasons of planned operation. Please note that any changes to the operating plan, including changes to the vessel's pak rating or size, will require additional Port Commission approval.

PROPOSED PARKING PLAN

Parking within the harbor is limited. Please address how parking will be utilized and any steps you will take to minimize parking impacts.

SAFETY PLAN

A comprehensive safety plan, outlining courses, certifications, licensing of each qualified vessel operator and/or skipper.

INSURANCE REQUIREMENTS

Liability insurance, in the amount of \$1 million, naming the Santa Cruz Port District as additional insured, must be provided.

SIGNATURE

Owner hereby agrees that, to the full extent permitted by law, Port District shall not be liable or responsible for any claims, demands, damages, debts, liabilities, obligations, costs, expenses, liens, actions or causes of action of any kind whatsoever, resulting (1) from any collision with any of the dredging equipment or any other boat, (2) from any collision or contact with the bottom of the Harbor or any obstructions on the bottom of the Harbor, (3) from any collision or contact with the jetties or surrounding beaches, or (4) from, or in any way relating to, the dredging operations or the lack of dredging operations, including, but not limited to, the closure of the Harbor entrance for any reason or under any circumstances

NAME: SIGNATURE:

SIGNATURE: DATE:

PRIMARY BANKING INSTITUTION:

FOR PORT DISTRICT USE

Application Fee: Insurance Req't (Date Submitted):

Received Date: Other Special Conditions:

Approval Date:

Team O'Neill Operating Plan

PROPOSAL SYNOPSIS

Team O'Neill proposes to have both OSO and OYC operate its new 99-passenger *Team O'Neill* catamaran.

OSO will make no changes to their operating or parking plan.

OYC will operate and account separately for private and public charters. Regarding public OYC sails, Team O proposes to operate according to our existing permit, and monitor and limit ticket sales to not more than 49 passengers. For private charter sails, OYC will accommodate up to 99 passengers and proposes to provide vehicular assistance for private groups in exceeding 49 passengers for each individual sail. Team O further proposes to pay a per paid passenger charter fee to the Port District of \$2.00 for all OYC sails, which includes both public and private sails.

OPERATIONAL BACKGROUND

The new *Team O'Neill* catamaran was custom designed, commissioned, and constructed in order to continue Team O's decades long efforts of providing public educational visitation opportunities and affordable access to Monterey Bay National Marine Sanctuary, as well as to facilitate our collaboration with the Santa Cruz Port District in our mutual goal of making Santa Cruz the internationally known and high quality point of departure for Sanctuary visits.

OPERATIONAL DETAILS

The operational plan for the new *Team O'Neill* is the same as the existing operations, with the exception of increased capacity of 99. Team O will continue to operate OSO in the same existing manner, and OYC will offer private group sails for up to 99 passengers and public ticketed sails for up to 49 passengers.

O'Neill Sea Odyssey (OSO)

OSO operates during the school year in fall, winter, and spring (September–mid June, with a break from mid-December through early March). These private school trip charters are scheduled on weekdays in the morning and afternoon. Approximately 10 charters per week take place. OSO raises funds for bus transportation for our classes, minimizing daytime impact on the harbor.

Seasonal Hours of Operation (March - June; September - December)

Estimated Schedule:

- Monday through Friday 9 AM - 2 PM (2 onboard classes/day)

O'Neill Yacht Charters (OYC)

OYC's public ticketed sails and private group sails are primarily offered in late spring, summer, and early fall, offering both public ticketed sails and private group sails.

Private Group & Public Tickets Sails

Please see the proprietary supplemental material provided in Attachment 1.

Seasonal Hours of Operation (November 1 – March 31)

Estimated Schedule

- Monday – Friday: Afternoon private group sails (1/day)
- Saturday – Sunday: Morning/afternoon private group sails (1-2/day)

Seasonal Hours of Operation (April 1– October 31)

Estimated Schedule

- Monday – Friday: Afternoon/evening public or private group sails (1-3/day)
- Saturday – Sunday: Morning/afternoon/evening public or private group sails (1-4/day)

Reporting & Tracking

- Per existing practice, OYC will continue maintain detailed records of every private group sail and public ticketed sail that occurs.

- All private group passengers will sign in on a specific private charter manifest, as to verifying who and how many passengers were on board. The manifest will be numbered up to 99.

- All public ticketed sail passengers will sign in on a specific public charter manifest, as to verifying who and how many passengers were on board. The manifest will be numbered up to 49.

- Per existing practice, OYC will maintain detailed records of all paid, donated, or complimentary tickets issued, as to determine the monthly charter fees due to the Port District¹. A summary of this Santa Cruz Port District Standardized Payment Remittance Protocol report will be enclosed with each charter fee payment as verification.

Other Operational Details

- Waste Management
 - In order to reduce waste, OYC will shift from stocking bottled beers to using kegs.

 - In the event that single-serve drinkware is needed for onboard drink purchases, OYC will continue use compostable and post-consumer recycled products.

 - All trash and recycle will continue to be disposed of in the Port District's designated waste disposal areas.

 - All passengers will be encouraged to bring their own reusable containers aboard for beverage purchases, in order to limit the amount of waste generated.

OPERATIONAL BENEFIT TO THE SANTA CRUZ PORT DISTRICT

Team O'Neill proposes to update and increase our Charter Fee remittance to the Port by incorporating the Port's current established Charter Fee Schedule. Team O will now remit to the Port District a fee of two (2) dollars per passenger for all OYC charter passengers¹, which will result in more than quadrupling Team O's annually charter fees based on past charter business receipts and disbursements.

¹ Consistent with current practice, for those passengers not paying any fees, including charitable giving guests, infants and toddlers (0-4 years old), no Charter Fee would be collected.

Team O'Neill Safety Plan

Team O's current vessel, *Team O'Neill*, has always maintained a high standard of excellence in safety, above and beyond what is required by the U.S. Coast Guard. These high standards apply not only to our vessel, but our captains and crew as well. With the new *Team O'Neill*, we will continue to hold ourselves to these high standards to meet and exceed U.S. Coast Guard requirements.

CAPTAINS & CREW

All Captains for Team O are required to hold and maintain an active 100-ton Master's Captains License, as well as first aid and CPR certifications.

All crew members are required to maintain active first aid and CPR certifications, and successfully complete man-overboard drills and sail trainings as required by the U.S. Coast Guard. They are also extensively trained beyond the minimum number of hours required by the U.S. Coast Guard, to meet Team O'Neill's high standards of onboard operations.

NEW TEAM O'NEILL VESSEL

This vessel was designed and custom-built with passenger safety being the chief priority, and we've accomplished this in several ways. The following are a few examples:

- The deck was specifically designed to be flush, with nothing obstructing or protruding that would create a hazard for our passengers transiting the boat.
- For added safety and comfort, additional handrails and railings were installed, as well as extra wide stairwells and walkways.
- Two restrooms are available and easily accessible from both the bow and stern.
- In the instance of evening sails, LED lighting is installed along the perimeter of the boat and along all stairwells.

U.S. COAST GUARD REQUIREMENTS AND INSPECTIONS

OYC and OSO comply with all U.S. Coast Guard requirements for children wearing life vests aboard. Moreover, OSO maintains the requirement that all students participating in the program, regardless of height and weight, wear a life vest from the time they leave the OSO building to the time they return the OSO building after their onboard lessons. They are not permitted to remove it at any point while onboard the boat.

Additionally, the U.S. Coast Guard annually inspects the *Team O'Neill* for safety compliance, including but not limited to life vest availability and fire fighting equipment, training, and capability. On the water and dry dock inspections are conducted by the U.S. Coast Guard regularly in compliance with their requirements, as well.

Team O'Neill Parking Plan

Team O has always been and continues to be committed to reducing parking impacts in the harbor wherever possible. We recognize and are sensitive to the harbor's existing parking capacity and its various users, and remain committed to solutions that maximize our passengers' enjoyment and experience while visiting the harbor.

O'NEILL SEA ODYSSEY (OSO)

Pursuant to existing practice, OSO will continue to schedule classes during non-peak times and transport students to the harbor on school buses. Per OSO's past practice and in coordination with Port Staff, OSO's exceedingly significant public benefits are achieved with virtually no parking impact whatsoever.

Group Class Sails

- Students and chaperones arrive and depart together on school busses parked in the Southeast lot during their classes.

O'NEILL YACHT CHARTERS (OYC)

Based on our research of numerous possible strategies and alternatives, OYC proposes the following to mitigate parking impacts that may arise throughout our sailing season:

All Sailing Passengers

- Private groups of 50-99 will be provided with vehicular assistance (e.g. shuttle bus arrangements sufficient to accommodate the entire group), if they have not made their own group transportation arrangements. In either event, OYC will coordinate and work with groups to ensure shuttle or bus assistance will be provided for both arrival and departure for any private group sail 50 passengers or greater.
- Private groups of 49 or less who have not made their own group transportation arrangements and public sail ticketholders of 49 or less will be advised to park in the North Harbor, encouraged to use alternative transportation (e.g. carpool, on-demand transport service, walking, biking) or use the Santa Cruz Port District water taxi when available.
- OYC's Parking Advisory Information is provided to every sail participant, as well as prominently displayed on our website and promotional materials.
- *Parking Advisory Example:*

PARKING

Please arrive at least 45 minutes prior to your departure time (check-in begins 30 minutes prior to departure). During the summertime and holidays, please give yourself extra time to park. There are several parking options:

- We highly advise parking in the North Harbor (via the Brommer St. and 7th Ave. entrance) and walking to L Dock in the Southeast Harbor at all times. There is generally much more available "Visitor" parking in the North Harbor. Hourly (\$1.25/hour) and All-Day (\$13.00/day) parking permits may be purchased at the pay station (credit card and cash only) or you may use the hourly coin-operated meters. Please give yourself extra time to walk from the North Harbor (about 10-15 minutes) to L Dock for check-in. If you purchase an Hourly Parking Permit from the pay station, please park in a "Visitor" parking spot and leave the permit on your dashboard.
- Metered "Visitor" parking spots are located by the Southeast boat launch ramp (near L Dock). Meters are coin-operated and the rate is \$1.25/hour.
- All-Day Parking Permits (\$13.00/day) are available for purchase at the pay stations by O Dock and the southeast boat launch ramp, as well as in the Harbormaster office. If you purchase an All-Day Parking Permit, you may park in a Visitor parking space in the southeast lot and leave the permit on your dashboard.
- Street parking is no charge during the off-season, but a permit is required on weekends and holidays beginning May 4-September 29, 2019 from 11 AM- 5 PM. These one-day permits cost \$8.00 and more information is available on the Santa Cruz Port District's program website.

All parking prices are not determined by O'Neill Yacht Charters and are subject to change without notice.

Team O’Neill LTD – Charter Permit

The following memorializes the basic terms of the new charter permit approved by the Port Commission on ~~March 26, 2019~~ _____, for Team O’Neill, LTD.

Vessel Passenger Rating	Single vessel with a U.S. Coast Guard passenger rating of 99 <u>authorized to operate at maximum capacity for private (group) charters and at a reduced 49-passenger rating for public (ticketed) charters</u>
Berthing	F1 end-tie (the vessel may occupy the L1 end-tie in lieu of F1)
Single Charter Operation	No concurrent charter operation is allowed. The <i>Team O’Neill</i> cat must cease charter operations when the new vessel goes into service. Team O’Neill LTD is responsible for notifying the harbor office of the exact date when the charter operation transitions to the new vessel.
Charter Fee	\$2 per passenger fee will apply to customers of the charter operation in accordance with the Port Commission’s fee schedule. No monthly base fee applies. The charter fee is reportable and payable on a monthly basis by the 20 th of the following month. The per passenger charter fee shall not apply to complimentary or donated tickets (see below for O’Neill Sea Odyssey discount). The Port District’s fee schedule is subject to change by the Commission from time-to-time.
Slip Rent	Market rate slip rent at 1.3 times single side-tie rate for Team O’Neill LTD charter vessel (see below for O’Neill Sea Odyssey discount). The multiplier is assessed due to the vessel’s width.
O’Neill Sea Odyssey Public Service Discount	The O’Neill Sea Odyssey’s (OSO) discount on charter and berthing fees benefits the OSO program and is not a component of this charter permit. The current discount authorized for OSO by the Port Commission is 100% of the charter fee and slip rent, based on the percentage of foundation use of the charter vessel. Therefore, the per passenger charter fee does not apply to foundation use (i.e., OSO students and chaperones).

<p>Audit</p>	<p>Charter vessel ridership manifests shall be maintained by O'Neill for a period of four years and shall be auditable by Port District. Charter vessel ridership manifests shall <u>be segregated for private (group) and public (ticketed) charters and</u> include a complete recordation of all OSO use, and donated or complimentary tickets which are not subject to the per passenger charter fee. O'Neill shall allow Port District audit access from time-to-time, to all books and accounting records relating to sales and gross income, for purposes of verifying the per passenger charter fee due.</p>
<p>Parking and Shuttle Service</p>	<p><u>Team O'Neill shall ensure shuttle or bus assistance will be provided for all private (group) charters of 50-99 passengers. Team O'Neill shall provide private (group) charters of 50-99 passengers with vehicular assistance (e.g., shuttle bus service sufficient to accommodate the entire group), if the group has not made their own group transportation arrangements. acquire and operate a vehicle shuttle to transport charter customers to and from remote parking in the north harbor area. The shuttle shall operate for all scheduled charters on weekends and holidays year round (peak and non-peak season)*, and mid-week for group bookings of 20 passengers or more that have not made other group transport arrangements. Ticketing, brochures and online information shall direct <u>all other</u> customers to remote parking areas.</u></p> <p>The Team O'Neill vehicle shuttle shall operate on public surface streets.</p> <p>The Port District shall not assess parking or storage fees for the Team O'Neill vehicle shuttle.</p> <p>Standard visitor parking rates shall apply to charter customers. Team O'Neill has the option to pre-purchase harbor parking passes and sell them to their customers.</p> <p>No changes to the parking management plan for OSO are proposed as a part of this charter permit. OSO classes are scheduled during non-peak times and student transport is accomplished primarily via school bus.</p> <p>The Port Commission reserves the right to review the Team O'Neill shuttle service on an annual basis, as part of its annual business use</p>

	<p>of slip review (see below). Staff recommends O'Neill maintain a vehicle shuttle ridership log.</p> <p>* For purposes of Team O'Neill's charter, peak season is defined as April 1 to October 31; non-peak season is defined as November 1 to March 31</p>
<u>Refuse and Recycling Management</u>	<p><u>To reduce waste and recycling the charter operation will utilize kegs; use compostable and post-consumer recycled products; and, encourage customers to bring their own reusable containers.</u></p> <p><u>All waste and recycling shall be placed in Port District designated areas in accordance with state and local guidelines.</u></p>
Annual Business Use of Slip Review	<p>The charter operation is subject to annual review, including a review of the vehicle shuttle operation. The annual Business Use of Slip Review is typically conducted in the October – December window.</p>

OTHER – TEMPORARY BERTHING¹

The *Team O'Neill* cat may temporarily occupy the F1 end-tie, previously occupied on a temporary basis by the O'Neill Power Cat at a discounted end-tie berthing rate of 1.5 times the single side-tie rate, while the vessel is readied for sale. This discounted rate is effective for a 6-month period after the new charter vessel commences operation's arrival. If needed, an extension of the discounted rate may be authorized by staff for an additional 3-month period for a total of 9-months. Any extension of the discounted rate beyond 9 months requires approval of the Port District Commission. Any secondary occupancy of end-tie berthing by an O'Neill vessel beyond expiration of the temporary berthing rate will revert to the standard visitor berthing rate.

¹ The timeline for extension of the temporary berthing rate is authorized by staff. Though addressed in the staff report dated March 19, 2019, the Port District Commission did not discuss or provide specific guidance on the term.

Special Public Session of July 24, 2019

Santa Cruz Port Commission
Policy-Operations Committee Meeting
EXCERPT

Committee Members Present:

Dennis Smith
Toby Goddard

Staff Present:

Marian Olin, Port Director
Holland Mac Laurie, Admin. Services Manager
Latisha Marshall, Harbormaster
Renee Ghisletta, Admin. Assistant

3. Consider Request by Team O'Neill LTD to Amend 99-Pak Charter Permit

Discussion: Port Director Olin summarized the negotiation process between Team O'Neill and the Port District. She stated that following approval of the 99-pak charter permit for Team O'Neill LTD's new vessel, representatives of Team O'Neill expressed concerns about permit provisions, which subsequently led to the submission of the amended application under review today. Port Director Olin stated that while she still believes that operating a passenger vehicle shuttle to remote parking on weekends and holidays is the simplest and most effective way to address increased parking demand during the peak season, she is seeking guidance from the committee on whether there may be other acceptable mitigations.

Mark Massara of O'Neill stated their June 6 application addresses charter fees and parking. He stated they tried to be explicit, clear and transparent in their application. The vessel pak rating will increase from 49 to 99, and Team O'Neill is prepared to provide vehicular assistance to group charters of 50+, and are agreeing to pay a \$2 per passenger fee. Mr. Massara commented that if the Commission does not agree, they are willing to operate as a 49-pak. Mr. Massara commented that staff's aspirations for a shuttle and requirement that O'Neill shoulder that burden are patently unfair.

Commissioner Goddard asked if ticketed charters with a ridership of +49 will be provided with vehicular assistance. Mr. Massara responded that they would be urged to utilize remote parking in the north harbor.

Commissioner Goddard summarized his review of the application. He stated that the Commission must weigh benefits against impacts and that it all comes down to parking. He stated that the mitigation proposed by O'Neill is to require private (group) charters of 50 or more to provide their own transportation. He commented there are other possible mitigations which have not been discussed, including restrictions on the days of the week, number of excursions per day, timing of excursions, the number of passengers, valet service, etc. Commissioner Goddard commented he does not believe it is fair for the Commission to authorize a doubling of the capacity for this charter operation and crowd the lot for other users. He commented that while he could support eliminating the off-peak vehicle shuttle requirement, he is not supportive of the application as written since the only concession is private charters of +49 passengers will be required to provide for their own transport, and public passengers are on their own. He commented that it seems to be a limited concession compared to the Commission's previous approval. Commissioner Goddard noted the

peak vehicle shuttle requirement equates to approximately 63 days per year on weekends and holidays.

Tim O'Neill suggested that they could shut off public charters at 49 passengers, and operate at a 99-pak rating for private charters. He stated that the public charters don't sell out often, but can occasionally have a waiting list of 5-10 people. He stated that they can keep the pak rating for public charters at 49, or perhaps the Commission can consider granting them the ability to serve a limited waiting list.

Commissioner Goddard stated that the proposed mitigation strategies being discussed are not outlined in the revised charter application that is being reviewed today. He stated that if a mixed-use rating is proposed in a future application, he would like to see a breakdown of use by private and public charters.

A discussion ensued about the enforceability of operating as a mixed pak rating. Port Director Olin noted that the proposal is likely enforceable, as the manifests are auditable by the Port District. Jenny Duckart of O'Neill stated that maintaining separate manifests for public and private charters is a condition of their USCG certification.

Chairman Smith agreed and suggested a revised application be submitted to staff for review. He commented that there has been a lot of push back by O'Neill on the shuttle requirement, but he is concerned that charters continue to push parking demand and mitigating that demand must be addressed. Commissioner Smith stated the Commission is trying to find a balance, and ensure that businesses can succeed. He directed Team O'Neill to meet with Port Director Olin and address the items from today's discussion in an amended charter application.

The committee did not recommend approval of the charter application dated June 6, 2019 (rev. #4). The Committee suggested that O'Neill submit a modified charter application based on the framework discussed at the meeting for review by the full Commission. Commissioner Goddard added that he would like a modified charter application to provide clarity on how the operation deals with garbage disposal and recycling, i.e., where and capacity. Commissioner Goddard reiterated that he would like to review the current mix of private charters versus public.

The committee agreed that if a modified application is submitted that aligns with the basic framework discussed at the meeting, staff can present it to the full Commission for consideration, without a formal recommendation of the committee.

Santa Cruz Port District
135 5th Avenue
Santa Cruz, CA 95062
831.475.6161
831.475.9558 Fax
www.santacruzharbor.org



PORT COMMISSIONERS:
Toby Goddard
Dennis Smith
Stephen Reed
Darren Gertler
Neli Cardoso

TO: Port Commission
FROM: Marian Olin, Port Director
DATE: March 19, 2019
SUBJECT: Consideration of 99-Pak Charter Operation to Replace the *Team O'Neill* 49-pak Charter Operation

Recommendation: *Approve 99-pak charter operation to replace Team O'Neill 49-pak charter operation, with conditions.*

BACKGROUND

Team O'Neill, LLC, has been working with a Portland, Oregon-based boat builder for a number of years on a new catamaran to replace the current O'Neill cat, *Team O'Neill*. The *Team O'Neill* cat is currently utilized by O'Neill Sea Odyssey for its marine education program, and by O'Neill Yacht Charters for its commercial charter operation.

In a letter to Port Director Ekers dated May 18, 2016 (Attachment D), vessel captain Tim O'Neill informed Port Director Ekers of their plans to bring a new catamaran to Santa Cruz Harbor. At the time, because *Team O'Neill* was used primarily for O'Neill Sea Odyssey classes, Team O'Neill, LLC felt that another vessel was needed for chartering. No action was taken on the request by staff or the Port Commission. O'Neill continued to work with their boat builder on construction of a new vessel.

Harbor staff met with O'Neill representatives Tim O'Neill and Carl Keehn in December 2017, and discussed the application process for obtaining approval for a new charter operation. O'Neill representatives estimated that the vessel would be ready by July 2019. O'Neill representatives were advised to submit their charter application within 6 months.

In written correspondence to the Santa Cruz Port District Commission dated April 4, 2018, Tim O'Neill updated the Commission on their plans to replace the *Team O'Neill* catamaran, with a similarly sized catamaran with a Coast Guard passenger rating of 99 (Attachment C). The letter outlined Team O'Neill LLC's intent to sell the O'Neill Power Cat (which was temporarily berthed at the F1 end-tie), and the *Team O'Neill* cat. The letter acknowledged the charter application and review process that were required for the new vessel.

Staff remained in contact with O'Neill representatives throughout 2018, following up on the status of the charter application submission, and met with O'Neill attorney Mark Massara on October 10, 2018.

In November 2018, Tim O'Neill brought the newly constructed vessel to Santa Cruz for a layover while in transit to Mexico, giving staff and Port Commissioners an opportunity to tour the new vessel.

On November 29, 2018, Team O'Neill LTD submitted their charter application along with a \$250 application fee, and \$2,500 deposit to offset staff time in considering the new charter proposal. Any balance remaining at the end of this process will be refunded to Team O'Neill LLC. Staff has worked with Team O'Neill representatives since that time to refine their charter application and address key issues surrounding customer parking and fees. The application has gone through two revisions, with the most recent submitted on March 7, 2019.

Staff recommends approval of the 99-pak charter application dated March 7, 2019, with additional conditions (outlined under "Recommended Conditions" below).

ANALYSIS

Operating Plan

The charter's operating and safety plan included in the charter application is appended as Attachment A.

Though the basic operating plan is proposed to be the same as the *Team O'Neill* cat, the increased passenger capacity makes parking a key issue. The availability of visitor parking in the southeast harbor area is already limited (see Attachment B). In response, Team O'Neill LLC is proposing to operate a customer shuttle for O'Neill Yacht Charters' customers from remote parking areas for weekend charters during the peak season (April to October) and non-peak season (November to March). The Port District proposes to provide free parking for the O'Neill shuttle, and O'Neill customers will pay standard visitor parking rates. O'Neill has the option to pre-purchase harbor parking passes and sell them to their customers, simplifying the parking process for their customers. The shuttle must operate on public surface streets.

No changes are proposed to the parking management or operational plan for O'Neill Sea Odyssey. Classes are scheduled during non-peak times and student transport is accomplished primarily via school buses.

Charter and Berthing Fees

Team O'Neill's charter fee is currently \$5,831 per year (\$119 x 49-pak rating). The charter fee is discounted based on the percentage of use by the O'Neill Sea Odyssey's marine education program. That discount has declined over time and is currently 64% charter and 36% foundation use, reducing the annual charter fee to approximately \$3,732 per year at the current use factor. *Team O'Neill's* berthing fees are discounted by the same foundation use factor. Due to the vessel's width, berthing fees are charged at 1.3x the single side tie rate.

The Port Commission amended the charter fee in 2018, implementing a 3-tiered rate schedule for new and modified charter operations based on the charter vessels' passenger (pak) rating. The Commission grandfathered in the prior rate structure for existing charters. *Team O'Neill's* charter operation remained the same following adoption of the new fee, so no changes to their charter fee were applicable. The current charter fee rate structure is shown in the table below:

Charter Fee	Annual Fee
Small (6-pak)	\$119 x passenger capacity
Medium (7-48 pak)	\$119 x 2 x passenger capacity
Large (49 pak +)	\$2 per passenger (base fee may apply)

Fees for O'Neill's new charter vessel and O'Neill Yacht Charters' customers are proposed at \$2 per passenger. A base fee is not proposed. The \$2 per passenger fee would not apply to O'Neill Sea Odyssey's (OSO) student passengers or chaperones, effectively leaving the charter fee discount in place for OSO's use of the vessel, in recognition of the public service offered by this marine education foundation.¹

No changes are presently proposed to the berthing discount granted in recognition of the public services offered by this marine education foundation, which reduces berthing fees based on the percentage of vessel use by O'Neill Sea Odyssey.

Berthing

Since 1966, O'Neill has occupied multiple berths in various harbor locations for brokerage, sailing lessons and charter services. In 2004, the Port Commission affirmed that the F1 end-tie continue to be assigned to *Team O'Neill* for as long as it continues to provide charters for the OSO marine education program. *Team O'Neill* currently occupies the L1 end-tie in lieu of F1.

O'Neill's Power Cat previously occupied the F1 end-tie on a temporary basis, and paid a berthing rate of 1.5x the single side tie rate due to the vessel's width. This temporary berthing assignment and fee structure is thought to have been approved to boost revenue during a downturn, but is not well documented. The Power Cat has been sold and is no longer in the harbor. O'Neill retained the end-tie, with the intention of subletting it, to ensure they would have berthing for *Team O'Neill* to ready it for sale after arrival of the new vessel.

Recommended Conditions

Parking

O'Neill is proposing to operate a customer shuttle on weekends, year round. Staff recommends O'Neill also be required to operate the remote parking shuttle on holidays and mid-week for O'Neill Yacht Charters' group bookings of 20 passengers or more, that have not made arrangements for bus transport to the harbor.

The Commission may wish to reserve the right to review the shuttle service in the future, for the purpose of determining whether offering expanded weekday service is warranted. This review would be limited to the shuttle service schedule.

¹ The existing charter fee and slip rent discounts are not being reviewed as part of this charter application. The discounts were originally requested by O'Neill Sea Odyssey in June 2007. The proposal was reviewed by the Policy Committee and approved by the Commission on July 24, 2007. The discount was initially 90%, but has decreased over time as the charter business has grown. Per Commission direction, the discounts are reviewed and re-set on an annual basis. At the time, the Commission required Team O'Neill, LTD / O'Neill Sea Odyssey to provide documentation of the contractual agreement between the two entities to ensure OSO is the beneficiary of the discounts.

Single Charter Operation

Staff recommends no concurrent charter operation be allowed. The *Team O'Neill* cat must cease charter operations when the new vessel goes into service.

Berthing

After arrival of the new vessel, allow the *Team O'Neill* cat to temporarily occupy the F1 end-tie while it is prepared for sale at the current berthing rate of 1.5x the single side tie rate. The Commission may wish to set a time limit of 6 months to one-year for temporary occupancy of this space, after which time the rate would revert to the standard visitor berthing rate. O'Neill has rights (one slip license) to only one south harbor end-tie (*Team O'Neill* currently occupies the L1 end-tie in lieu of F1).

Audit

Charter vessel ridership manifests shall be maintained by O'Neill for a period of four years and shall be auditable by Port District. Charter vessel ridership manifests shall include a complete recordation of all foundation use, donated or complimentary tickets which are not subject to the Per Passenger Charter Fee. O'Neill shall allow Port District audit access from time-to-time, to all books and accounting records relating to sales and gross income, for purposes of verifying the Per Passenger Charter Fee due.

IMPACT ON PORT DISTRICT RESOURCES

The annual foundation use report for Team O'Neill for the period July 1, 2017, to June 30, 2018, indicates that O'Neill Yacht Charters performed 363 for-profit charters for the year. The report does not currently include the number of passengers aboard.

O'Neill's charter application estimates that the Port District's charter fee is likely to quadruple. At the discounted charter rate, this represents approximately \$14,928 in charter revenue per year, and at the full charter rate, this represents approximately \$23,324 in charter revenue per year. Assuming 363 charters per year remains the average, this represents approximately 20 – 32 passengers per voyage. Higher numbers are possible, but are unlikely to represent a sustained ongoing average.

Ridership Scenarios Based on 363 Charters/Year	Annual Charter Revenue
Average 15 guests per charter	\$ 10,890
Average 30 guests per charter	\$ 21,780
Average 60 guests per charter	\$ 43,560
Average 75 guests per charter	\$ 54,450

The above estimates do not include revenue generated by marina berthing fees or parking.

- ATTACHMENT: A. O'Neill Yacht Charters Charter Application dated March 7, 2019
B. Southeast Harbor Parking Analysis
C. Letter from Tim O'Neill to SC Port District dated April 4, 2018
D. Letter from Tim O'Neill to SC Port District dated May 18, 2016

TEAM O'NEILL LTD

PO Box 6300
Santa Cruz, CA 95063
(831) 818-3645
sailingsantacruz@gmail.com



Marian Olin
Port Director
Santa Cruz Harbor
135 5th Avenue
Santa Cruz CA 95062

March 7, 2019

Re: Team O'Neill LTD Boat Replacement Charter Permit Application

Dear Director Olin,

Pursuant to our recent discussions and your request, please find attached a revised and updated Charter Permit Application on behalf of Team O'Neill LTD ("Team O'Neill") for replacement of our existing boat used by O'Neill Sea Odyssey ("OSO") and O'Neill Yacht Charters ("OYC").

Along with this cover letter, attached you'll find updated Plans for Operations, Safety, and Parking.

As discussed, while Team O'Neill does not plan any significant alteration to existing operations or programs, we are updating our application to specifically address Port District staff recommendations regarding Charter Fees and Parking. We remain focused on providing high quality, low cost family oriented public access and educational opportunities to the Monterey Bay. The plans, as updated, remain consistent with our commitment to our shared goal of the Santa Cruz Harbor being the gateway to the National Marine Sanctuary.

On behalf of Team O'Neill, OSO, OYC and the entire O'Neill family, we look forward to working with you to complete this application. Thank you again for your assistance.

Sincerely,

Tim O'Neill, President
Team O'Neill LTD

BUSINESS USE OF SLIP / CHARTER PERMIT APPLICATION

CONTACT & BUSINESS INFORMATION

Applicant Name:

Home Address:

Email Address:

Phone Number:

Assigned Slip #: Dock end type Slip Assigned through Port District Waiting List? YES NO

Vessel Pak Rating: Vessel Type: Vessel Size:

Vessel Draw: Operating Schedule:

THE FOLLOWING INFORMATION MUST BE SUBMITTED AS PART OF THE APPLICATION PROCESS. THE INFORMATION WILL ASSIST IN THE APPROVAL PROCESS. ADDITIONAL INFORMATION MAY BE SUBMITTED, IF DESIRED.

PROPOSED OPERATING PLAN

Include days, times, and seasons of planned operation. Please note that any changes to the operating plan, including changes to the vessel's pak rating or size, will require additional Port Commission approval.

PROPOSED PARKING PLAN

Parking within the harbor is limited. Please address how parking will be utilized and any steps you will take to minimize parking impacts.

SAFETY PLAN

A comprehensive safety plan, outlining courses, certifications, licensing of each qualified vessel operator and/or skipper.

INSURANCE REQUIREMENTS

Liability insurance, in the amount of \$1 million, naming the Santa Cruz Port District as additional insured, must be provided.

SIGNATURE

Owner hereby agrees that, to the full extent permitted by law, Port District shall not be liable or responsible for any claims, demands, damages, debts, liabilities, obligations, costs, expenses, liens, actions or causes of action of any kind whatsoever, resulting (1) from any collision with any of the dredging equipment or any other boat, (2) from any collision or contact with the bottom of the Harbor or any obstructions on the bottom of the Harbor, (3) from any collision or contact with the jetties or surrounding beaches, or (4) from, or in any way relating to, the dredging operations or the lack of dredging operations, including, but not limited to, the closure of the Harbor entrance for any reason or under any circumstances.

NAME: SIGNATURE:

SIGNATURE: DATE:

PRIMARY BANKING INSTITUTION:

FOR PORT DISTRICT USE

Application Fee: Insurance Req't (Date Submitted):

Received Date: Other Special Conditions:

Approval Date:

Team O'Neill Operating Plan

Team O'Neill LTD ("Team O"), on behalf of O'Neill Sea Odyssey ("OSO") and O'Neill Yacht Charters ("OYC"), makes this Business Use of Slip / Charter Permit Application in order to continue our decades long efforts to provide public educational visitation opportunities and access to the world famous Monterey Bay National Marine Sanctuary ("Sanctuary"), and to facilitate our collaboration with the Santa Cruz Port District in our mutual goal of making Santa Cruz the internationally known and identified point of departure for Sanctuary visits.

OSO was established in 1996 and has to date provided marine education and Sanctuary visits to over 100,000 children at no cost to participants whatsoever.

OYC was established in 1993 and today provides seasonal family oriented public recreation opportunities to local residents and visitors from around the world.

Founder Jack O'Neill's goal in building a specially designed and custom-built new boat is that Team O be able to continue to provide these unique services and opportunities for decades to come.

With this application Team O attempts to honor Jack's legacy and requests that the new *Team O'Neill* be docked at L Dock in the location of the existing boat. At that point, the existing boat would be relocated to F Dock to be prepared for sale.

The Operating Plan for the new boat is exactly the same as our existing operations. This includes our goal of continuing to provide lower cost family oriented visits to and education of the Monterey Bay and the Sanctuary's coastal and ocean resources.

Based upon our discussions with Port District officials, Team O proposes to incorporate the established Charter Fee Schedule consistent with our goal to maintain our existing operations with the new vessel, so that rather than adhere to our former charter fee agreement Team O will now remit to the Port District a fee of two (2) dollars per passenger for all OYC charter passengers.¹

This will significantly benefit the Port District in at least two ways. First, our former Charter Fee agreement did not include the two-dollar fee. Second, the old boat COI was 49, and the new boat COI is 99. Based on our past charter business, and it's limited capacity, fees to the Port District will at a minimum more than quadruple annually per the new proposal.

We look forward to continuing to work with the Port District and appreciate that without your support over these many years, Team O could not provide the educational and public recreation opportunities that we are so fortunate to be able to offer today. Our hope is that we can continue together our efforts to make the Santa Cruz Harbor the world's gateway to the spectacular Monterey Bay National Marine Sanctuary.

¹ Consistent with current practice, for those passengers not paying any fees, including charitable giving guests, infants and toddlers (0-4 years old), no Charter Fee would be collected.

Team O'Neill Safety Plan

Team O's current vessel, *Team O'Neill*, has always maintained a high standard of excellence in safety, above and beyond what is required by the U.S. Coast Guard. These high standards apply not only to our vessel, but our captains and crew as well. With the new *Team O'Neill*, we will continue to hold ourselves to these high standards to meet and exceed U.S. Coast Guard requirements.

Captains & Crew

All Captains for Team O are required to hold and maintain an active 100-ton Master's Captains License, as well as first aid and CPR certifications.

All crew members are required to maintain active first aid and CPR certifications, and successfully complete man-overboard drills and sail trainings as required by the U.S. Coast Guard. They are also extensively trained beyond the minimum number of hours required by the U.S. Coast Guard, to meet Team O'Neill's high standards of onboard operations.

New Team O'Neill vessel

This vessel was designed and custom-built with passenger safety being the chief priority, and we've accomplished this in several ways. The following are a few examples:

- The deck was specifically designed to be flush, with nothing obstructing or protruding that would create a hazard for our passengers transiting the boat.
- For added safety and comfort, additional handrails and railings were installed, as well as extra wide stairwells and walkways.
- Two restrooms are available and easily accessible from both the bow and stern.
- In the instance of evening sails, LED lighting is installed along the perimeter of the boat and along all stairwells.

U.S. Coast Guard Requirements and Inspections

OYC and OSO comply with all U.S. Coast Guard requirements for children wearing life vests aboard. Moreover, OSO maintains the requirement that all students participating in the program, regardless of height and weight, wear a life vest from the time they leave the OSO building to the time they return the OSO building after their onboard lessons. They are not permitted to remove it at any point while onboard the boat.

Additionally, the U.S. Coast Guard annually inspects the *Team O'Neill* for safety compliance, including but not limited to life vest availability and fire fighting equipment, training, and capability. On the water and dry dock inspections are conducted by the U.S. Coast Guard regularly in compliance with their requirements, as well.

Team O'Neill Schedule & Parking Plan

Team O has always been and continues to be committed to reducing parking impacts in the harbor wherever possible. We are sensitive to the harbor's existing parking capacity, its various users, and to solutions that maximize our passengers' enjoyment and experience while visiting the harbor. Team O is dedicated to exploring solutions that will benefit not only our passengers, but also positively impact parking in the harbor and the Southeast lot in particular.

To this end, we have thoroughly analyzed and updated our proposal for parking and examined our seasonal schedule for OSO and OYC based both on projections and past bookings. The results of our analysis show that with the conditions below, any impacts from OYC sails specifically can be significantly reduced and managed to eliminate any adverse consequences.

O'NEILL YACHT CHARTERS (OYC)

Based on our research of numerous possible strategies and alternatives, OYC proposes the following to mitigate parking impacts that may arise throughout our sailing season:

- OYC will purchase and operate a shuttle that will run on weekends to help transport passengers to check-in at L Dock.
- OYC will continue to encourage passengers to use a variety of transportation alternatives for all sails, including being dropped off before and picked up after their sail and utilizing the water taxi when available.

OYC Non-Peak Hours of Operation (November - March)

Estimated Schedule

- Monday - Friday: Afternoon private sails (1/day)
- Saturday - Sunday: Morning/afternoon private sails (1-2/day)

Passengers:

- Public sails: 0 (Public sails not offered during this time of the year)
- Private sails: Up to 99

Parking:

- Private sail passengers will be encouraged to arrive to the harbor via carpool, on-demand transport service, walking, biking.
- A shuttle operated by OYC will be made available for weekend charters.

OYC Peak Hours of Operation (April - October)

Estimated Schedule

- Monday - Friday: Afternoon/evening public or private sails (1-3/day)
- Saturday - Sunday: Morning/afternoon/evening public or private sails (1-4/day)

Passengers:

- Public and private sails: Up to 99

Parking:

- Public and private sail passengers will be encouraged to arrive to the harbor via carpool, on-demand transport service, walking, biking.
- A shuttle operated by OYC will be made available for weekend charters.

O'NEILL SEA ODYSSEY (OSO)

Pursuant to existing practice, OSO will continue to schedule classes during non-peak times and transport students to the harbor on school buses. Per OSO's past practice and in coordination with Port Staff, OSO's exceedingly significant public benefits are achieved with virtually no parking impact whatsoever.

OSO Seasonal Hours of Operation (March - June; September - December)

Estimated Schedule

- Monday through Friday
- 9 AM - 2 PM (2 onboard classes/day)

Passengers:

- On board classes: up to 40

Parking:

- Students and chaperones arrive and depart together on school bus' parked in the Southeast lot during their classes.

**Santa Cruz Harbor
Southeast Harbor Parking Analysis**

Concession Lot	148	
SE Parking	<u>267</u>	
	415	
Less:		
Concession	-148	
Trailer Rig	-43	
Slip Renter*	-78	Parking ratio req't .6 per berth = 147 spaces
Short-Term	-6	
ADA	-4	
Harbor Patrol	-2	
Boatyard	-9	
"C" Permit	<u>-16</u>	
Remaining Visitor/Slip Renter Parking	109	

*Note: Slip renter parking requirement based on .6 per slip ratio = 147.
 Only 78 of the 147 requirement are dedicated slip renter spaces in SE harbor because slip renters can park in visitor parking spaces. If the full allotment is dedicated to slip renter parking, available visitor parking is reduced to 40 spaces.

Team O'Neill LLC
1071 41st Ave.
Santa Cruz, CA 95062

April 4, 2018

Santa Cruz Port District Commissioners
135 5th Avenue
Santa Cruz, CA 95062

Re: Catamaran Update

Dear Commissioners,

As you probably know, for the last three years we have been working on a replacement for our Team O'Neill Catamaran. We will be requesting to replace our vessel at the Harbor for O'Neill Sea Odyssey and O'Neill Charters.

The new boat is currently being built by Schooner Boat Works in Portland, and we are obtaining our U.S. Coast Guard Approval for 99 passengers. The new boat is the same size as our current catamaran and should be ready to begin operations July 2019. We have preliminarily met with harbor staff and understand that a charter application and business plan for the replacement vessel will be required, and that a Port Commission review process will follow.

We are selling the O'Neill Power Cat currently berthed at F02. When the time comes to sell the Team O'Neill catamaran, we will work with harbor staff to move it to slip F02. In the meantime, we intend to sublet slip F02 after the Power Cat sells.

We wanted to keep you updated on the progress. Please let me know if we need to do anything further in order to have a smooth transition with our new boat.

Thanks for all your help.

Sincerely,



Tim O'Neill
Captain

ATTACHMENT C

Team O'Neill LLC
1071 41st Ave.
Santa Cruz, CA 95062

May 18, 2016

Lisa Ekers
Port Director
Santa Cruz Port District
135 Fifth Avenue
Santa Cruz, CA 95062

Dear Lisa,

As you may be aware, for the last few years we have been working with Melvin/Morelli of Newport designing a new catamaran. The vessel is in its final stages of obtaining Coast Guard approval. Once we receive that, we will begin construction of the boat.

Since the Team O'Neill Catamaran is primarily used for O'Neill Sea Odyssey classes we have had to turn down many charters and feel that we need to have another vessel for charters.

The vessel will take approximately 18 months to complete and we are requesting that the Port District convert the current slip for the O'Neill Power Cat to a charter slip for our new catamaran.

The new boat will be used for charters, thus changing the revenue to the Port District from a pleasure slip to a charter slip.

Can you please let me know the steps we need to take to convert the existing slip from pleasure to a charter boat slip per the Santa Cruz Harbor Ordinances 302 2(e)?

Thank you for your help.

Sincerely,


Tim O'Neill

Captain

ATTACHMENT D

TEAM O'NEILL LTD

PO Box 6300
Santa Cruz, CA 95063
(831) 818-3645
info@salloyc.com



Marian Olin
Port Director
Santa Cruz Harbor
135 5th Avenue
Santa Cruz CA 95062

April 26, 2019

Re: Team O'Neill LTD Charter Permit Amendments

Dear Director Olin,

We would like to extend our gratitude to you, the Port Commissioners, and the Port District staff for the time and effort in considering our Charter Application, and subsequent approval by the Commission of a new Charter Permit on March 26.

Thank you also for meeting with us on April 11 to discuss the Commission's approval, as well as our concerns and reservations regarding our ability to fulfill what you believe the Commission approved as part of the permit and our understanding of what they intended with their approval. We feel they intended something different with respect to balancing our proposal to incorporate a shuttle into our present right to parking spaces associated with our existing 49-passenger permit.

While we discussed numerous issues, the provision regarding use of the shuttle for groups of 20 or more is, and has been, the most troublesome for us. As we said during our meeting, we are willing to initiate and utilize a shuttle within the harbor, a significant and unprecedented obligation among all existing harbor users, but we are not able to abandon our current charter right to 49-passengers having unrestricted parking in the vicinity of boat. As you explained in our meeting, as written and interpreted by you, the proposed permit would effectively eliminate our existing 49-person entitlement and replace it with a 20-person criterion. Given our broader commitment to using a shuttle, the 20-person proposal is unnecessarily unfair and overly burdensome.

The situation was made worse for us by your having provided us your proposed Minutes for the March 26 Commission meeting on the afternoon of April 23, the very evening you



presented them to the Commission. This left us with no time to discuss the matter further and/or include the Commission in our discussion or explain our concerns. Instead they presumably were encouraged to approve Minutes for their March 26 permit approval without having been allowed to hear our concerns or decide for themselves what they meant to approve in our permit. Under nearly any conceivable circumstance, your dismissal of our concerns is disconcerting to say the least.

In any event, we wish to again reiterate our inability to accept the permit as approved and once again state our narrow concern regarding your continuing demand in which we use the shuttle for "group bookings of 20 passengers or more" is not sustainable for our charter business.

Rather than decline the permit as you interpret it we would prefer to resolve this matter. Preferably we suggest that the shuttle be used as proposed and only required at other times, for specific private charters for group bookings of 50 passengers or more, consistent with our existing 49-passenger charter permit. We continue to believe this will sustain not our operations, but greatly benefit the Port District both economically and by establishing the desired requirement to have charters incorporate use of shuttle services.

Alternatively, we would be willing to consider moving our charter business across the Harbor to the F Dock end-tie area where our charter business originally started and where you have stated the parking is less congested. We could run our operations from that side of the Harbor without the need to incorporate a shuttle service. In that event, we would be able to incorporate the new \$2 per person passenger fee in exchange for a 99-person service and would agree to use charter bus services for group bookings over 49 passengers.

While we remain open and willing to discuss other alternatives, if the above suggestions are not acceptable we will have no choice but to decline the permit as approved, downgrade our passenger rating on the new *Team O'Neill* catamaran with the U.S. Coast Guard to 49 passengers, and continue to operate under our existing permit as written, depriving both us and the Port District of the otherwise agreeable provisions in the new permit.

Separately, and in addition to the issue above, we have attached a letter from our boat sale broker stating that the sale of the current *Team O'Neill* catamaran is likely to take a year or more, consistent with what we explained in our April 11 meeting, based on the sale of that type and size vessel. Thus, your proposal under the "Other" section of the permit is not consistent with our discussion or request, namely that we be allowed to maintain the current *Team O'Neill* catamaran at F1 Dock until sold, and that thereafter we be permitted to berth *Toboggan* in that space, which is consistent with the invitation made by then-Port Director Brian Foss to Tim O'Neill when the F1 end-tie was originally offered to and accepted by the O'Neill family. In

exchange for this accommodation, the O'Neill's are willing to relinquish the 60-ft F8 dock back to the Port District.

Thank you once again for continuing to discuss with us the Team O'Neill charter permits and our efforts to accommodate your requests while attempting to sustain our business. We request the opportunity to discuss this matter with you as soon as possible – the afternoon of Monday, May 6 if possible – in order to determine whether any of the above proposals meet with your support. Please call me at your earliest convenience in order to schedule a meeting.

As always, the entire Team O'Neill organization thanks you and appreciates your continued support in this endeavor.

Sincerely,

A handwritten signature in black ink, appearing to read 'Tim O'Neill', written in a cursive style.

Tim O'Neill, President
Team O'Neill LTD



TEAM O'NEILL

Jim Elliott <Jim.Elliott@northropandjohnson.com> Wed, Apr 24, 2019 at 3:55 PM
To: Jenny Duckert <jenny@saloyc.com>, "Tim O'Neill (tonell@oneillwetsuits.com)" <tonell@oneillwetsuits.com>

Hi Tim,

Thank you for the conversation regarding putting your 1983 USCG 65' sailing catamaran, TEAM O'NEILL, on the market.

I do feel it's ideal that she is Coast Guard certified for 49 passages and has 4 staterooms and 2 heads. This should be beneficial to a particular group of buyers. It may not appeal to all buyers but for those serious ones, it will help.

The market is a bit mixed at this time, but based on my experience, a vessel of this type, size, and age will likely require at least a year to market and find the right buyer. Unfortunately, color-print advertising is about 60 to 90 days out, as the magazines have a long lead time once an ad is placed. Websites go online fairly fast. I would want to do a professional photo shoot. That normally takes about 30 days to get that completed and online.

Finding the right buyer will be important with the boat being 36 years old. It will have to be a cash buyer; a lender will not loan on a vessel over 30 years old - that does limit it somewhat.

I will do further research into the market to see what our comps are. Let me know any questions you might have at this time.

Best Regards,

Jim Elliott

Jim Elliott Sales Broker
Jim.Elliott@NorthropandJohnson.com



3471 Via Lido, Suite 206 :: Newport Beach, CA 92663 :: United States
Main + 1 949 642 5735 Fax + 1 949 642 9684
Mobile +1 949 887 8927 northropandjohnson.com



CONFIDENTIALITY NOTICE: Northrop & Johnson Private Insurance Services, LLC is a separate corporate entity. This email banner is strictly used for marketing purposes. This e-mail transmission (including any documents, files or previous e-mail messages attached to it) is a PRIVATE COMMUNICATION and may contain confidential information. It is intended only for the use of the intended recipient(s). If you are not the intended recipient, please be aware that any disclosure, copying, distribution or use of the information contained in or attached to this transmission is strictly prohibited. If you have received this transmission in error, please immediately notify the sender (only) by replying to this message and then delete it from your system. Thank you.

TEAM O'NEILL LTD

PO Box 6300
Santa Cruz, CA 95063
(831) 818-3645
info@sailoyc.com



Dennis Smith, Chairman
Santa Cruz Port Commission
Santa Cruz Port District
135 5th Avenue
Santa Cruz, CA 95062

May 13, 2019

Re: Team O'Neill LTD Charter Permit for the New *Team O'Neill* Catamaran

Dear Chairman Smith and Commissioners,

On behalf of Team O'Neill LTD and all our family and employees, I would like to extend my gratitude to each of you for your time, consideration and approval of Team O'Neill's application for a 99-Pak Charter Operation at the Port Commission's March 26 meeting. We appreciate not only your thoughtful deliberation that evening, but the time and support provided to us by Port Director Marian Olin and the Port District staff leading up to and following the meeting.

I am writing to you now because although we sincerely appreciate the new permit, we have carefully analyzed the associated conditions and have determined we cannot operate a sustainable charter within the proposed constraints. After deliberate and mindful examination we have reluctantly concluded that we cannot accept the new 99-Pak Charter Permit as it is currently written with the conditions required.

Our chief mission in operating a charter boat out of the Santa Cruz Harbor has always been to provide reasonably priced access to and education about the Monterey Bay National Marine Sanctuary. For decades, Team O'Neill has carried out this mission through O'Neill Yacht Charters' seasonal public sailing tours and O'Neill Sea Odyssey's non-profit educational, hands-on field trips.

To continue this mission for many more decades to come, we felt the best option for us was to construct a new catamaran that would stand the test of time, allowing thousands of community members, students, and tourists alike to experience the unparalleled beauty and marine ecosystem of the Monterey Bay. During this time, we worked closely with ship builder and the

U.S. Coast Guard to construct a similarly sized catamaran. We were excited when the Coast Guard certified the vessel for a capacity of up to 99 passengers.

We were looking forward to putting our new vessel into operation this summer and had been working with Port District staff, beginning with former Port Director Lisa Ekers in 2016, to collaborate for that to happen. The first setback for us was that the increase of passengers from our existing 49-Pak permit to 99-Pak required Team O'Neill to obtain a new permit, with numerous additional conditions associated with it. We worked closely with Port District staff to discuss and consider those conditions and impacts leading up to the March 26 meeting.

Unfortunately, the staff report and accompanying recommendation published just before the March 26 meeting included conditions that we did not consider, namely that a shuttle would be required for groups of over 20, and not over 49, which is the number of passengers we are currently permitted to serve without providing shuttle operations.

Though I am deeply grateful of the Port Commission's support, after contemplating the full impacts and costs of the conditions attached therein and assessing the operational and financial repercussions on our current staff and services, the new permit will almost certainly have significant, lasting and potentially catastrophic negative impacts on our primary mission and economic sustainability.

Our main concern is in the new permit's Parking and Shuttle Service section:

The shuttle shall operate for all scheduled charters on the weekends and holidays year round (peak and non-peak season), and mid-week for group bookings of **20 passengers or more** that have not made other group transportation arrangements.*

We find this condition unfairly burdensome because our existing and historic charter operations allows for us to accommodate up to 49 passengers without providing any shuttle services or other mitigation. In our new 99-Pak Charter Permit application, we proposed using shuttle services to account for the delta—the new catamaran's increased capacity from 49 to 99—and proposed providing solutions and mitigation specifically designed to accommodate the additional 50 passengers we could *potentially* carry. We did not propose, and did not mean to propose, using a shuttle for the existing capacity we are already entitled to carry pursuant to our existing 49-Pak Charter Permit.

During the March 26 Port Commission meeting, we believed the Port Commissioners recognized this as well, and stated what we concluded to be the Commission's intent that a shuttle not be required for groups of less than 50. Though the Minutes that followed the

meeting were unclear in our opinion, our understanding was that what this condition was modified during the meeting to state 50, not 20 passengers.

Unfortunately, since the March 26 meeting, we have been unable to satisfactorily resolve these concerns with Port District staff. At the recommendation of Port Director Olin I am writing to you now in order to suggest an alternative in lieu of having to decline the new 99-Pak Charter Permit.

With the support of the Port Commission, we propose modification to the new Charter Permit to clarify that for charters with OYC, a shuttle will be provided for groups of 50 or more if the group has not made other transportation arrangements. We feel this amendment would more precisely address, resolve, and mitigate any impacts associated with the potential increase of passengers associated with use of the of new vessel.

Pursuant to our economic analysis and discussions with Director Olin, if the Commission is not supportive of this alternative, we have determined that we have no sustainable alternative but to apply to the Coast Guard for a reduction in the passenger capacity of the new vessel, downgrading from 99 to 49 passengers. This would facilitate a simple replacement our existing catamaran with the new catamaran and allow us to continue our operations under our existing permit.

Given our mutual support for much of the new permit this is not the result that we initially hoped for. However, given the reality of trying to operate the business, it is the result we cannot afford to ignore without jeopardizing its future viability.

I'd be happy to meet and discuss these issues further, so please do not hesitate to contact me.

As always, thank you for taking the time to consider our input and continuing efforts to improve our charter operations. We appreciate all your hard work and diligence in this matter.

Sincerely,



Tim O'Neill, President
Team O'Neill LTD

**Santa Cruz Harbor
Southeast Parking Inventory**

5/31/2019

Concession Lot Parking	148
Southeast Harbor Parking	<u>267</u>
	415

Less:

Reserved "C" Business Parking	16
Trailer Rig	43
Slip Renter ⁽ⁱ⁾	78
Short Term ⁽ⁱⁱ⁾	6
ADA (southeast harbor & concession lot)	8
Patrol	2
Boatyard	<u>9</u>
Remaining Visitor Spaces	253
Unmet Slip Renter Req't	<u>69</u>
Actual Visitor spaces	184

Existing SE Area Charters (1/4 Req't)

O'Neill 49 pak	12.25
Dolan 2, 6-paks ⁽ⁱⁱⁱ⁾	3
Armstrong 1, 6-pak	<u>1.5</u>
Remaining Visitor Spaces less Charter Demand	167.25

O'Neill 99-Pak Charter Proposal

Additional 50 passengers	<u>12.5</u>
Visitor Parking Remaining Availability with 99-pak	154.75 ^(iv)

The 155 visitor parking spaces serve the beach, Crow's Nest & Beach Market, SUP Shack, Interio, Java Junction, Café El Palomar, 2222 East Cliff Drive offices, harbor office, offices and retail spaces at 275 Lake, 333 Lake, 345 Lake, 365 Lake, Johnny's Harborside, H&H Fresh Fish. Employees of concession-operated businesses must utilize remote parking, or street parking except for limited access to the launch ramp parking lot after 4 pm daily.

Footnotes:

⁽ⁱ⁾ Slip renter parking demand is based on .6 per berth, which places the parking requirement at 147, though only 78 spaces are designated for slip renters in the southeast harbor area. Slip renters can park in any visitor space, excluding the concession lot

⁽ⁱⁱ⁾ 4 in front of Bayside Marine

⁽ⁱⁱⁱ⁾ Holds charter permit for 2, but only operating 1

^(iv) Per the Local Coastal Program, the harbor is required to provide parking for 53 beach visitors -- 31 on the west side and 22 on the east side

Santa Cruz Port District
135 5th Avenue
Santa Cruz, CA 95062
831.475.6161
831.475.9558 Fax
www.santacruzharbor.org



PORT COMMISSIONERS:
Toby Goddard
Dennis Smith
Stephen Reed
Darren Gertler
Neli Cardoso

TO: Port Commission

FROM: Latisha Marshall, Harbormaster

Policy and Operations Committee
-Chairman Smith
-Commissioner Goddard

DATE: July 27, 2019

SUBJECT: Electronic Key Access for Dry Storage Customers

Recommendation: *Adopt the recommendations of the Policy and Operations Committee regarding electronic key access for dry storage customers.*

BACKGROUND

In March 2019, the Santa Cruz Port District successfully completed the implementation of the Harbor Security Project which transitioned all dock gates, restrooms and shower facilities to an electronic key system.

The Policy and Operations Committee met on July 24, 2019, to discuss and develop recommendations for providing access to 7th Avenue Dry Storage and North Harbor Dry Storage customers (Attachment A). The Committee crafted a recommendation authorizing 7th Avenue and North Harbor Dry Storage renters to obtain electronic access to dockside facilities and restrooms only (see "Recommendation" below).

ANALYSIS

The Policy and Operations Committee developed the following recommendation:

Allow 7th Avenue Dry Storage and North Harbor Dry Storage renters to obtain a maximum of two fobs, upon request, with access to any dock and restroom facility for a \$20 non-refundable purchase price. Shower access is not permitted.

IMPACT ON PORT DISTRICT RESOURCES

Combined, there are approximately 185 7th Avenue and North Harbor dry storage spaces. Staff does not anticipate significant administrative or financial impacts associated with approval.

ATTACHMENT: A. Staff Report dated July 17, 2019

Santa Cruz Port District
135 5th Avenue
Santa Cruz, CA 95062
831.475.6161
831.475.9558 Fax
www.santacruzharbor.org



PORT COMMISSIONERS:
Toby Goddard
Dennis Smith
Stephen Reed
Darren Gertler
Neli Cardoso

TO: Policy and Operations Committee
- *Chairman Smith*
- *Commissioner Goddard*

FROM: Latisha Marshall, Harbormaster

DATE: July 17, 2019

SUBJECT: Electronic Key Access for Dry Storage Customers

Recommendation: Develop recommendations regarding electronic key access for dry storage customers.

BACKGROUND

In March 2019, the Santa Cruz Port District successfully completed the implementation of the Harbor Security Project which transitioned all dock gates, restrooms and shower facilities to an electronic key system.

Customers who currently have access to electronic keys include:

- Slip renters; access to all facilities
- Santa Cruz Yacht Club dry storage customers; access to all facilities
- Rack storage customers on A-dock, FF-dock, U-dock and J-dock; access to all facilities
- Marine-related landside concessionaires; access to all facilities
- Outside marine-related service providers; access to dock and restrooms only between the hours of 6 AM and 10 PM. Shower access permitted with Harbormaster approval.

7th Avenue Dry Storage and North Harbor Dry Storage customers have never been granted hard keys with their dry storage license which would allow them restroom, shower and dock access. This policy continued when the electronic fobs were issued. However, over the years many dry storage renters obtained hard keys which allowed them facility access, either as former slip licensees or through the visitor berthing program.

Current Fees:

Slip licensees may purchase three (3) electronic fobs for \$20 each. Any additional fobs beyond the allotted three may be purchased for \$80 each. This group includes rack storage renters.

Vessels held in approved partnerships may purchase four (4) electronic fobs for \$20 each. Any additional fobs beyond the allotted four may be purchased for \$80 each.

Visitors may purchase an electronic fob for \$20.

Outside marine-related service providers and marine-related landside concessionaires may purchase electronic fobs for \$80 each and are required to associate an employee's name with each purchased fob. Outside first responder agencies are given a key code, which permits access, at no cost.

All fobs for all users are non-refundable.

ANALYSIS

Staff is seeking guidance in the following areas:

- Should electronic key fobs be issued to all dry storage customers?
- Should full access be allowed, or should some aspects be restricted (e.g., dock access; restroom access; shower access)?
- What combination of any of the above should be allowed or not allowed and should there be any associated time constraints?
- If access is allowed, what fees should be set?

Other Considerations

Public Restrooms: The public restroom in the concession lot is accessible from 5 am to midnight, and all portable toilet facilities are available 24/7. Portable toilets are located in the concession lot, and at O-dock. Public restrooms at D-dock and V-dock are open from 6 am to 9 pm.

Boaters' / Tenant Restrooms: North Harbor Dry Storage customers have all hours access to the restroom at Monterey Bay Marine in the north harbor with their hard key, which subsequently permits access to yard when the gate is locked. 7th Avenue Dry Storage customers do not have access to this locked restroom facility, but the lock could be rekeyed to provide such access.

Rack Storage Customers: Rack storage customers are provided full access with electronic fobs and pay a monthly fee of \$56.85/month. Dry storage renters pay between \$120.94 – \$169.32 per month for each space rented, and are not currently afforded electronic access.

Security: The new electronic key system enables staff to track use and turn off access if there is suspicious use.

Committee Recommendation

Staff is seeking a committee recommendation on whether dry storage customers should be provided electronic key fobs, and if so, whether full or restricted access should be provided and at what cost.



TO: Port Commission
FROM: Matt Kerkes, Facilities Maintenance and Engineering Manager
DATE: August 21, 2019
SUBJECT: Award of Contract for Reroofing – 493 Lake Avenue

Recommendation: *Authorize the Port Director to execute a contract with Knox Roofing to reroof the building at 493 Lake Avenue, in an amount not to exceed \$50,000.*

BACKGROUND

The building located at 493 Lake Avenue currently houses Johnny's Harborside Restaurant and H&H Fresh Fish. The current wood shake roof is most likely original to the building and in need of replacement.

ANALYSIS

Informal bids were solicited in accordance with the California Public Contract Code. Knox Roofing of Scotts Valley submitted the lowest bid in the amount of \$31,335. Knox roofing is available to perform the work within a timeframe that is acceptable to the District and when the forecast allows for seven days without rain.

Work required as part of this project consists of installing ½" plywood over the roof and approximately 3,500 square feet of dimensional fiberglass shingles. The chosen shingle is the Presidential TL, which is the same shingle used on the harbor office. Knox Roofing has a 10-year workmanship warranty and the shingles carry a 50-year warranty. The building's gutters and drip edge are made of copper, appear to be in good condition, and therefore will be reused as part of this project.

IMPACT ON PORT DISTRICT RESOURCES

The FY20 Capital Improvement Plan anticipated \$50,000 would be needed for this re-roofing project. Due to the age and condition of the current roof and its history of termite infestation, staff recommends authorizing a not-to-exceed amount of \$50,000, to address any potential unforeseen issues that may arise once work begins. Funds remaining following contract completion will remain within the Minor Building Restoration fund.

The fund balance for Minor Building Restoration had \$198,593 as of July 31, 2019.

Santa Cruz Port District
Accounts Payable Monthly Check Register
June 2019

Date	No.	Vendor	Description	Amount
6/10/2019	51854	Hogan Land Services	Design Services for <i>Pappy</i> Display	\$ 1,000.00
6/17/2019	51855	Ace Portable Services	Portable Toilet Rental	\$ 95.93
6/17/2019	51856	AmeriDyn	Dynamics Training	\$ 75.00
6/17/2019	51857	A Sign ASAP!	Signage	\$ 114.45
6/17/2019	51858	AT&T	Telephone	\$ 1,655.58
6/17/2019	51859	A Tool Shed Rentals	Lawn Aerator Rental	\$ 40.00
6/17/2019	51860	CIT	Telephone System Lease	\$ 338.48
6/17/2019	51861	B AND B Small Engine	Landscaping Tools, Shears, & Cutting Oil	\$ 96.85
6/17/2019	51862	Bayside Oil II, Inc.	Hazmat & Waste Oil Disposal	\$ 672.25
6/17/2019	51863	Big Creek	Steel Cover Plate for Gate Box, Screws, Nuts, Lumber, Nail, Auger Bit, & Paint Scraper	\$ 520.77
6/17/2019	51864	Blake Anderson	Mileage Expense Reimbursement	\$ 83.95
6/17/2019	51865	Bow Wow Pet Waste Products	Pet Waste Station Bags	\$ 261.53
6/17/2019	51866	Brass Key Locksmith, Inc.	Maintenance Truck Spare Key	\$ 147.15
6/17/2019	51867	Burke, Williams & Sorensen, LLP	Legal Consultation	\$ 3,457.50
6/17/2019	51868	Carpi & Clay	Washington Representation	\$ 800.00
6/17/2019	51869	Comcast	Business Internet	\$ 17.99
6/17/2019	51870	Complete Mailing Service	Statement Mailing & Postage	\$ 527.56
6/17/2019	51871	Computer Technical Specialists, Inc.	Outlook License Renewal, Technical Support, Email Scanning, & Back-up	\$ 1,320.23
6/17/2019	51872	Data Ticket, Inc.	Citation Processing - April	\$ 308.55
6/17/2019	51873	Dredging Supply Company, Inc.	<i>Twin Lakes</i> Pressure Gauges, Degaser, & Packing System for Maintenance Pump	\$ 4,346.74
6/17/2019	51874	Elevator Service Company	Monthly Elevator Maintenance (\$218.40 Tenant Reimbursable)	\$ 420.00
6/17/2019	51875	Environmental Logistics	Trash Receptacles for Beach	\$ 330.00
6/17/2019	51876	Ewing Irrigation Products, Inc.	Weed Preventer	\$ 29.07
6/17/2019	51877	Fastenal Company	Stock Nuts, Bolts, Washers, & Coil Rods for Dredge Pipe	\$ 384.88
6/17/2019	51878	Garda CL West, Inc.	Deposit Courier Service	\$ 259.05
6/17/2019	51879	Geo. H. Wilson, Inc.	2222 East Cliff Drive Quarterly Boiler Maintenance	\$ 335.00
6/17/2019	51880	Grainger	Battery Charger, Straps, Screws, & Disposable Gloves	\$ 281.66
6/17/2019	51881	Granite Construction Company	Aldo's Seawall Repair & Replacement Project (Progress Payment)	\$ 214,415.00
6/17/2019	51882	Gsolutionz	Telephone System Maintenance	\$ 199.99
6/17/2019	51883	HD Supply Facilities Maintenance, Ltd.	Restroom Hand Dryer, Drain Snake, Lights for <i>Dauntless</i>	\$ 3,876.02
6/17/2019	51884	Henderson Marine Supply, Inc.	Rub Rail & Supplies for X/J Kayak Rack Construction	\$ 8,136.26

Santa Cruz Port District
Accounts Payable Monthly Check Register
June 2019

Date	No.	Vendor	Description	Amount
6/17/2019	51885	Hose Shop	Utility Repair Parts	\$ 94.15
6/17/2019	51886	Irving, Andrew	Security Deposit Refund	\$ 176.34
6/17/2019	51887	Jada Broadcasting	Boating Safety Promotion	\$ 299.00
6/17/2019	51888	John's Electric Motor Service	Aerator Evaluation & Service	\$ 48.00
6/17/2019	51889	Johnson Hicks Marine Electronics	Fuses & <i>Dauntless</i> Switch	\$ 70.35
6/17/2019	51890	Employee #28	5/1/19 - 5/15/19 Payroll Replacement Check	\$ 1,654.99
6/17/2019	51891	Kingsburg Truck Center	DMV License Fees for New Maintenance Truck	\$ 138.00
6/17/2019	51892	Kramer, Russ	Launch Fee Refund	\$ 17.00
6/17/2019	51893	Krick, Steve	Credit Balance Refund	\$ 12.37
6/17/2019	51894	Lawson	Weatherforce Hose for <i>Twin Lakes</i>	\$ 2,955.75
6/17/2019	51895	Lockton Insurance Brokers, LLC	Vehicle Insurance	\$ 1,438.52
6/17/2019	51896	MAILFINANCE	Postage Meter Lease	\$ 178.92
6/17/2019	51897	Matheson Tri-Gas, Inc.	Welding Gas & Supplies	\$ 1,169.98
6/17/2019	51898	McMaster-Carr Supply Company	Slip Numbers	\$ 282.50
6/17/2019	51899	Mesiti-Miller Engineering, Inc.	Aldo's Seawall Construction Administration	\$ 1,133.50
6/17/2019	51900	Mid County Auto Supply	Parking Meter Battery, Mats, & Seat Covers	\$ 248.28
6/17/2019	51901	Mission Uniform Service	Uniform Service	\$ 298.36
6/17/2019	51902	Monterey Bay Air Resources District	Air Board Application Fee for Maintenance Generator	\$ 1,549.00
6/17/2019	51903	Older, Brad	Security Deposit Refund	\$ 318.00
6/17/2019	51904	Flyers Energy, LLC	Ancillary Equipment Fuel	\$ 1,176.92
6/17/2019	51905	Operating Engineers Local Union No. 3	OE3 Dues (Payroll Deduction)	\$ 256.00
6/17/2019	51906	Pacific Crest Engineering, Inc.	Consulting Services: SWPPP	\$ 875.00
6/17/2019	51907	Pacific Gas & Electric Company	Utilities	\$ 34.26
6/17/2019	51908	Palace Art & Office Supply	Office Supplies	\$ 37.63
6/17/2019	51909	Peace Officers Research Assoc. of CA	Union Dues (Payroll Deduction)	\$ 246.00
6/17/2019	51910	PORAC Legal Defense Fund	Union Dues (Payroll Deduction)	\$ 360.00
6/17/2019	51911	West Marine Pro	Fuse Holder, Wiring Supplies, Aerator Sealant, Bilge Pump, Radio Mic, & Air Horn Compressor for <i>Dauntless</i>	\$ 1,195.34
6/17/2019	51912	West Marine Pro (Boatyard)	Boatyard Retail Items	\$ 395.96
6/17/2019	51913	Red Hills Environmental, LLC	North Harbor Dredge Volume Report	\$ 786.00
6/17/2019	51914	Red Wing Shoe Store	Work Boots	\$ 218.22
6/17/2019	51915	Ries, Kenny	Key Deposit Refund	\$ 45.00
6/17/2019	51916	Riverside Lighting & Electric	Phone Line Repair Tools, Gate Box Lock Nuts, Replacement Lights for 333 Lake #B Avenue	\$ 270.77

Santa Cruz Port District
Accounts Payable Monthly Check Register
June 2019

Date	No.	Vendor	Description	Amount
6/17/2019	51917	Rodman, Benny	Key Deposit Refund	\$ 40.00
6/17/2019	51918	San Lorenzo	Screw, Lumber Marker, Bits, Cleaning Towels	\$ 215.16
6/17/2019	51919	Santa Cruz Electronics, Inc.	Electronic Plug & Cable	\$ 10.79
6/17/2019	51920	SC Fuels	Engine Oil for <i>Twin Lakes</i>	\$ 4,373.79
6/17/2019	51921	Santa Cruz Municipal Utilities	Utilities	\$ 2,742.71
6/17/2019	51922	Snell, Chris	Refund - Rainy Day Special Promotion at Boatyard	\$ 105.00
6/17/2019	51923	Spokesman Bicycles	Patrol Bicycles (3)	\$ 5,434.64
6/17/2019	51924	HD Pro Institutional	Janitorial Supplies	\$ 1,213.08
6/17/2019	51925	Svendsen's Boat Works	Boatyard Retail Item	\$ 555.70
6/17/2019	51926	The Embroidery Works	Harbor Hats & Beanies	\$ 1,559.46
6/17/2019	51927	Trionic Corp.	Dock Boxes	\$ 3,025.00
6/17/2019	51928	UNUM Life Insurance Co. of America	Life, LTD, & AD&D Insurance	\$ 1,180.58
6/17/2019	51929	U.S. Bank Equipment Finance	Copier Lease	\$ 151.61
6/17/2019	51930	Verizon Wireless	Cell Phone & Tablet Service	\$ 312.06
6/17/2019	51931	Mark Larsen DBA: Viking	Window Cleaning - Harbor Office	\$ 255.00
6/17/2019	51932	Watsonville Grading & Excavation	Launch Ramp Paving & Restriping	\$ 14,500.00
6/17/2019	51933	West Coast Wire Rope	Rigging Supplies, Wire Rope, & Shackles for <i>Twin Lakes</i>	\$ 5,182.03
6/5/2019	Various	Various Employees	5/16/19-5/31/19 Payroll	\$ 17,761.48
6/20/2019	Various	Various Employees	6/1/19-6/15/19 Payroll	\$ 18,300.96
6/1/2019	EFT	Merchant Services	Online Bill Pay Credit Card Fees	\$ 196.22
6/1/2019	EFT	Merchant Services	CALE Credit Card Fees	\$ 1,263.12
6/1/2019	EFT	Electronic Payments	Fuel Dock Credit Card Fees	\$ 1,002.04
6/1/2019	EFT	Transaction Express	Online Bill Pay ACH Fees	\$ 259.88
6/4/2019	EFT	PAYCHEX	Time & Attendance Fees	\$ 109.25
6/5/2019	EFT	PAYCHEX	Payroll Service Fees	\$ 484.94
6/7/2019	EFT	Comerica Commercial Card Services	Electrical Testing Equipment, Meeting Refreshments, Car Show Fliers, Twin Lakes Documentation Renewal, Groundbreaking Fliers, CSDA Registration, Simulated Ammunition, CPR Training, Paint Shaker, Lift Station Supplies, Connex Roof Cement, Aldo's Demo Permit Fees, Travelift Filters, Boatyard Retail Item	\$ 8,415.68
6/10/2019	EFT	Empower Retirement	457 Payments (Payroll Deduction)	\$ 2,769.56
6/10/2019	EFT	CalPERS	Retirement (Employee & Employer Contributions)	\$ 7,272.70
6/10/2019	EFT	CalPERS	Retirement (Employee & Employer Contributions)	\$ 6,841.76
6/10/2019	EFT	CalPERS	Retirement (Employee & Employer Contributions)	\$ 689.85

Santa Cruz Port District
Accounts Payable Monthly Check Register
June 2019

Date	No.	Vendor	Description	Amount
6/10/2019	EFT	CalPERS	Health Insurance	\$ 33,179.07
6/10/2019	EFT	California State Disbursement Unit	Wage Garnishment	\$ 250.00
6/11/2019	EFT	Comerica Cardmember Services	D. Haifley Recognition Award, Maintenance Vehicle Purchase Deposit, Fleet Fuel, ICS Board, Employee Recognition, Travelift Fluids, Maintenance Vehicle Rear Lights, Bird Spikes, Dredge Yard Water Filter, Dredge Yard Fence Screens, Maintenance Vehicle Smog Test, Employee Luncheon, Maintenance Vehicle Washer Fluid Reservoir Replacement, USB Drive	\$ 981.53
6/20/2019	EFT	PAYCHEX	Payroll Service Fees	\$ 484.94
6/5/2019	EFT	PAYCHEX	5/16/19-5/31/19 Payroll Direct Deposit	\$ 57,644.40
6/5/2019	EFT	PAYCHEX	5/16/19-5/31/19 Payroll Taxes	\$ 34,447.37
6/20/2019	EFT	PAYCHEX	6/1/19-6/15/19 Payroll Direct Deposit	\$ 54,171.93
6/20/2019	EFT	PAYCHEX	6/1/19-6/15/19 Payroll Taxes	\$ 30,660.22
Total June 2019 Disbursements				\$ 580,571.06

Santa Cruz Port District
Accounts Payable Monthly Check Register
 July 2019

Date	No.	Vendor	Description	Amount
7/1/2019	51934	SC Fuels	Fuel Dock Gasoline & Diesel	\$ 109,529.92
7/3/2019	51935	Ace Portable Services	Portable Toilet Rental	\$ 150.93
7/3/2019	51936	Allied Administrators for Delta Dental	Dental Insurance	\$ 2,591.52
7/3/2019	51937	AT&T	Telephone	\$ 763.13
7/3/2019	51938	Atchison Barisone Condotti & Kovacevich	Legal Consultation	\$ 75.00
7/3/2019	51939	Bay Building Janitorial, Inc.	Janitorial Service - June	\$ 5,292.00
7/3/2019	51940	Bay Plumbing Supply, Inc.	Sink Handle Replacement	\$ 47.14
7/3/2019	51941	Bayside Oil II, Inc.	Waste Oil Disposal	\$ 253.00
7/3/2019	51942	Big Creek	Lumber for Dumpster Repair	\$ 130.85
7/3/2019	51943	Bituin, Anthony	Security Deposit Refund	\$ 78.18
7/3/2019	51944	Blake Anderson	Mileage Expense Reimbursement, Uniform Allowance (\$190)	\$ 275.45
7/3/2019	51945	Burke, Williams & Sorensen, LLP	Legal Consultation	\$ 3,286.50
7/3/2019	51946	Cale America, Inc.	Parking Machine Monthly Service	\$ 832.00
7/3/2019	51947	Central Home Supply	Path Fines	\$ 264.85
7/3/2019	51948	Coast Marine & Industrial Supply	Almar Life Raft Service	\$ 679.37
7/3/2019	51949	County of Santa Cruz Auditor	Parking Citation Tax - April & May	\$ 2,520.50
7/3/2019	51950	County of Santa Cruz DPW	7th & Brommer Lot	\$ 1,000.00
7/3/2019	51951	Cross, Matt	Event Deposit Refund	\$ 4,890.00
7/3/2019	51952	David Hill	Uniform Allowance	\$ 190.00
7/3/2019	51953	Dennis Smith	Claim Settlement Vessel Damage	\$ 272.63
7/3/2019	51954	Doctors on Duty	Hepatitis B Inoculation	\$ 93.00
7/3/2019	51955	Don Kinnamon	Uniform Allowance	\$ 190.00
7/3/2019	51956	First Alarm Security & Patrol, Inc.	Patrol Services	\$ 4,859.82
7/3/2019	51957	Gearheart, David	Security Deposit Refund	\$ 144.21
7/3/2019	51958	Ghisletta, Renee	Training & Mileage Expense Reimbursement	\$ 100.59
7/3/2019	51959	Government Finance Officers Association	Annual Membership	\$ 160.00
7/3/2019	51960	Hogan Land Services	Consulting Services: Pappy Park	\$ 1,837.50
7/3/2019	51961	Jordan Rank	Uniform Allowance	\$ 190.00
7/3/2019	51962	Jorge Lopez	Travel Expense Reimbursement	\$ 11.00
7/3/2019	51963	Jorgensen, Siegel, McClure & Fiegel, LLP	Legal Consultation	\$ 2,912.50
7/3/2019	51964	Kaufmann, Donald	Parking Refund Overpayment	\$ 17.00

Santa Cruz Port District
Accounts Payable Monthly Check Register
 July 2019

Date	No.	Vendor	Description	Amount
7/3/2019	51965	Kevin King	Uniform Allowance	\$ 190.00
7/3/2019	51966	Koby McCauley	Uniform Allowance	\$ 190.00
7/3/2019	51967	Latisha Marshall	Uniform Allowance	\$ 190.00
7/3/2019	51968	Lawson	<i>Twin Lakes</i> Hydraulic Fittings	\$ 4,075.85
7/3/2019	51969	Marina Ware	Quarterly MarinaWare Support (\$875), Harbor Security Upgrade Project Phase II	\$ 8,657.41
7/3/2019	51970	McMaster-Carr Supply Company	Slip Letters & Numbers	\$ 63.32
7/3/2019	51971	Moore, Jim	Claim Settlement - D. Smith Vessel Damage	\$ 1,510.19
7/3/2019	51972	Nicholas Henning	Refuse Collection	\$ 2,250.00
7/3/2019	51973	Pacific Gas & Electric Company	Utilities	\$ 13,527.68
7/3/2019	51974	Palace Art & Office Supply	Office Supplies	\$ 143.39
7/3/2019	51975	West Marine Pro	Boatyard Retail Items	\$ 567.00
7/3/2019	51976	Rouhier, Thomas	Security Deposit Refund	\$ 325.50
7/3/2019	51977	San Lorenzo	Lumber for X/J Dock Kayak Racks	\$ 1,960.61
7/3/2019	51978	Santa Cruz Municipal Utilities	Utilities	\$ 2,154.93
7/3/2019	51979	Sean Rothwell	Uniform Allowance	\$ 190.00
7/3/2019	51980	Superior Alarm Company	Quarterly Alarm Monitoring - 496 Lake Avenue	\$ 207.00
7/3/2019	51981	HD Pro Institutional	Urinal Cartridges	\$ 872.91
7/3/2019	51982	Watry Design, Inc.	Consulting Services: PARCS Project	\$ 1,746.25
7/3/2019	51983	Zee Medical Service Co.	First Aid Supplies	\$ 190.70
7/10/2019	51984	AA Safe & Security Co.	Key Cylinder	\$ 57.43
7/10/2019	51985	Allied Administrators for Delta Dental	Dental Insurance (2 Months)	\$ 2,591.52
7/10/2019	51986	Amerigas	Ancillary Equipment Fuel	\$ 261.03
7/10/2019	51987	AT&T Mobility	Tablet Service	\$ 235.50
7/10/2019	51988	Bartel Associates, LLC	GASB 75 Reporting	\$ 2,000.00
7/10/2019	51989	Bay Plumbing Supply, Inc.	G-Dock Restroom Repair Parts	\$ 169.26
7/10/2019	51990	Bayside Oil II, Inc.	Waste Oil Disposal	\$ 972.50
7/10/2019	51991	Blueprint Express of Santa Cruz	Aldo's Demolition Plans	\$ 13.90
7/10/2019	51992	Cale America, Inc.	Parking Machine Receipt Paper	\$ 157.62
7/10/2019	51993	Carpi & Clay	Washington Representation	\$ 800.00
7/10/2019	51994	Chapin, John	Key Deposit Refund	\$ 40.00
7/10/2019	51995	Clark, Ross	Change Machine Refund	\$ 20.00

Santa Cruz Port District
Accounts Payable Monthly Check Register
 July 2019

Date	No.	Vendor	Description	Amount
7/10/2019	51996	Comcast	Business Internet	\$ 171.41
7/10/2019	51997	Complete Mailing Service	Statement Mailing & Postage	\$ 532.17
7/10/2019	51998	Computer Technical Specialists, Inc.	E-mail Scanning & Backup, Antivirus Software	\$ 1,455.94
7/10/2019	51999	County of Santa Cruz Auditor	Annual LAFCO Assessment	\$ 11,528.29
7/10/2019	52000	Cranston, James	Key Deposit Refund	\$ 40.00
7/10/2019	52001	Crow's Nest Restaurant	1/2 Concession Lot Garbage (Tenant Reimbursable)	\$ 2,944.12
7/10/2019	52002	Elevator Service Company	Elevator Maintenance (218.40 Tenant Reimbursable)	\$ 420.00
7/10/2019	52003	Eskue, Christine	Parking Overpayment Refund	\$ 13.00
7/10/2019	52004	Fastenal Company	Galvanized Bolts, Screws, Washers, Socket, & Wrench Set	\$ 737.13
7/10/2019	52005	FedEx Office	Shipping	\$ 30.46
7/10/2019	52006	Garda CL West, Inc.	Deposit Courier Service	\$ 259.05
7/10/2019	52007	Gilbert, Maureen	Key Deposit Refund	\$ 20.00
7/10/2019	52008	Grainger	Sunscreen, Hand Soap	\$ 144.43
7/10/2019	52009	Gsolutionz	Telephone System Maintenance	\$ 199.99
7/10/2019	52010	HD Pro Institutional	Janitorial Supplies	\$ 1,650.54
7/10/2019	52011	Kevin Melrose	Boatyard Printer Ink	\$ 38.14
7/10/2019	52012	Landauer, Marius	Key Deposit Refund	\$ 20.00
7/10/2019	52013	LATTIN, CHRISTOPHER	Security Deposit Refund	\$ 339.60
7/10/2019	52014	LUTZ, LIZ	Key Deposit Refund	\$ 40.00
7/10/2019	52015	Malcom K Morgan Marine	Stray Electrical Current Training	\$ 1,725.00
7/10/2019	52016	MARELICK, LIN	Key Deposit Refund	\$ 80.00
7/10/2019	52017	Mark Larsen DBA: Viking	Harbor Office Window Cleaning	\$ 28.00
7/10/2019	52018	Mattson, Colby	Key Deposit Refund	\$ 20.00
7/10/2019	52019	McCampbell Analytical, Inc.	Semi-Annual Water Quality Testing	\$ 1,051.00
7/10/2019	52020	Mid County Auto Supply	Shop Towels, WD40, Anchor Point Ring	\$ 175.29
7/10/2019	52021	Mission Uniform Service	Uniform Service	\$ 298.36
7/10/2019	52022	National Training Concepts	Less Lethal Instructor Course	\$ 315.00
7/10/2019	52023	Needham, Thomas	Security Deposit Refund	\$ 701.00
7/10/2019	52024	Operating Engineers Local Union No. 3	Union Dues (Payroll Deduction)	\$ 192.00
7/10/2019	52025	Pacific Gas & Electric Company	Utilities	\$ 5,870.00

Santa Cruz Port District
Accounts Payable Monthly Check Register
 July 2019

Date	No.	Vendor	Description	Amount
7/10/2019	52026	Palace Art & Office Supply	Office Supplies	\$ 291.58
7/10/2019	52027	Peterson	Fuel Caps, Coolant for <i>Twin Lakes</i>	\$ 826.52
7/10/2019	52028	Podshivalov, Sergei	Key Deposit Refund	\$ 20.00
7/10/2019	52029	R&B Company	Pipe Fuser Rental	\$ 272.21
7/10/2019	52030	Reardon, Mike	Key Deposit Refund	\$ 100.00
7/10/2019	52031	San Lorenzo	Hex Bolts	\$ 1.42
7/10/2019	52032	Santa Cruz Municipal Utilities	Utilities	\$ 12,482.98
7/10/2019	52033	Sheehy, Mary Ann	Key Deposit Refund	\$ 40.00
7/10/2019	52034	Smartsheet	Smartsheet Software Licensing	\$ 3,000.00
7/10/2019	52035	Stobbe, Jeff	Security Deposit Refund	\$ 195.00
7/10/2019	52036	Svensden's Boat Works	Strap Paper for Travelift, Rental Sander Parts	\$ 623.07
7/10/2019	52037	Tallis, Joshua	Security Deposit Refund	\$ 289.00
7/10/2019	52038	Triton Construction	Designated Operator Service - Fuel Dock	\$ 75.00
7/10/2019	52039	U.S. Bank Equipment Finance	Copier Lease	\$ 151.32
7/10/2019	52040	Ungerecht, David	Security Deposit Refund	\$ 59.48
7/10/2019	52041	US Relay	Webcam Service	\$ 484.00
7/10/2019	52042	Valero Marketing & Supply Company	Fleet Fuel	\$ 2,334.03
7/10/2019	52043	Verizon Wireless	Cell Phone & Tablet Service	\$ 312.85
7/10/2019	52044	Washington Chain & Supply, Inc.	Dredge Anchor	\$ 4,085.08
7/10/2019	52045	West Coast Wire Rope	Galvanized Rope Clips for <i>Twin Lakes</i>	\$ 692.16
7/10/2019	52046	West Marine Pro	Boatyard Retail Item	\$ 510.00
7/10/2019	52047	West Marine Pro	Choker Lines, Boat Hooks, Patrol Boat Life Boat Fastener, Prevailing Wind Indicator, Heated Line Cutter, Tape for Straps, Angle Sight Gauges, & Twine for Lines	\$ 583.75
7/10/2019	52048	Williams, Kurtis	Key Deposit Refund	\$ 40.00
7/23/2019	52049	Adobe Systems Incorporated	Annual Adobe Subscription	\$ 6,993.00
7/23/2019	52050	Anderson, Kathleen	Security Deposit Refund	\$ 89.75
7/23/2019	52051	AT&T	Telephone	\$ 2,411.47
7/23/2019	52052	CIT	Telephone System Lease	\$ 338.48
7/23/2019	52053	Big Creek	Travelift Blocks	\$ 12.72
7/23/2019	52054	Blake Anderson	Mileage Expense Reimbursement	\$ 85.45
7/23/2019	52055	CAHM & PC	California Assoc. of Harbormasters & Port Captains Annual Training Conference	\$ 375.00

Santa Cruz Port District
Accounts Payable Monthly Check Register
 July 2019

Date	No.	Vendor	Description	Amount
7/23/2019	52056	Computer Technical Specialists, Inc.	Technical Support - June	\$ 1,711.25
7/23/2019	52057	County of Santa Cruz Auditor	Additional LAFCO Assessment	\$ 662.61
7/23/2019	52058	Crow's Nest Restaurant	1/2 Concession Lot Garbage (Tenant Reimbursable)	\$ 2,457.18
7/23/2019	52059	Digirolamo, Dan	Security Deposit Refund	\$ 258.00
7/23/2019	52060	Doctors on Duty	Employee Hepatitis B Inoculation	\$ 93.00
7/23/2019	52061	John Laurent	First Aid & CPR Training	\$ 750.00
7/23/2019	52062	Kannely, Matt	Security Deposit Refund	\$ 256.25
7/23/2019	52063	MARDESICH, JOHN	Security Deposit Refund	\$ 892.48
7/23/2019	52064	Moore & Sons Outboard Motors, Inc.	Almar Service	\$ 944.56
7/23/2019	52065	Oliver, Dan	Security Deposit Refund	\$ 591.47
7/23/2019	52066	Pacific Gas & Electric Company	Utilities	\$ 9,082.69
7/23/2019	52067	West Marine Pro	Boatyard Retail Items	\$ 438.68
7/23/2019	52068	Rory Stipanovich	Travel Expense Reimbursement: Crane School Training	\$ 185.62
7/23/2019	52069	Ruiz, Joel	Security Deposit Refund	\$ 120.94
7/23/2019	52070	San Lorenzo	Boatyard Supplies	\$ 7.42
7/23/2019	52071	Santa Cruz Municipal Utilities	Utilities	\$ 4,869.41
7/23/2019	52072	Valadez, Taj	Key Deposit Refund	\$ 60.00
7/26/2019	52073	Compass Bank	Tax Exempt Loan Principle & Interest Payment	\$ 589,847.69
7/26/2019	52074	Employee #24	Vacation Payout	\$ 1,175.00
7/29/2019	52075	Saia Motor Freight	Freight	\$ 565.42
7/31/2019	52076	Lighthouse Welding	Twin Lakes Christmas Tree Sheave Pin	\$ 1,105.00
7/5/2019	Various	Various Employees	6/16/19-6/30/19 Payroll	\$ 19,957.26
7/19/2019	Various	Various Employees	7/1/19-7/15/19 Payroll	\$ 17,476.93
7/1/2019	EFT	Merchant Services	Online Bill Pay Credit Card Fees	\$ 151.29
7/1/2019	EFT	Merchant Services	CALE Credit Card Fees	\$ 1,843.61
7/1/2019	EFT	Merchant Services	Boatyard Credit Card Fees	\$ 445.79
7/1/2019	EFT	ChargeltPro	Front Desk Credit Card Fees	\$ 1,514.06
7/1/2019	EFT	Electronic Payments	Fuel Dock Credit Card Fees	\$ 1,097.17
7/1/2019	EFT	Transaction Express	Online Bill Pay ACH Fees	\$ 321.01
7/5/2019	EFT	PAYCHEX	6/16/19-6/30/19 Payroll Direct Deposit	\$ 54,763.15
7/5/2019	EFT	PAYCHEX	6/16/19-6/30/19 Payroll Taxes	\$ 32,031.71

Santa Cruz Port District
Accounts Payable Monthly Check Register
 July 2019

Date	No.	Vendor	Description	Amount
7/5/2019	EFT	PAYCHEX	Payroll Service Fees	\$ 512.45
7/8/2019	EFT	Comerica Commercial Card Services	Harbor Patrol Training Seminar, Tenant Banners (Tenant Reimbursable), Aldo's Groundbreaking Ceremony Supplies, Commission iPad Accessories, Office Supplies, Notary Training, Commission Meeting Refreshments, Workplace App Subscription, iPads for Commission, Boatyard Bird Curtains, Travelift Parts, Pressure Washer Hose, Tools and Supplies for Boatyard, Work Boots, Instructional Knot Book, Lift Station Check Valves, Printer Toner, Diesel Transfer Pump	\$ 8,546.54
7/10/2019	EFT	Empower Retirement	457 Payments (Payroll Deduction)	\$ 2,544.66
7/10/2019	EFT	Empower Retirement	457 Payments (Payroll Deduction)	\$ 2,489.67
7/10/2019	EFT	CalPERS	Health Insurance	\$ 33,179.07
7/10/2019	EFT	CalPERS	Retirement (Employee & Employer)	\$ 476.46
7/10/2019	EFT	CalPERS	Retirement (Employee & Employer)	\$ 7,272.76
7/10/2019	EFT	CalPERS	Retirement (Employee & Employer)	\$ 7,271.64
7/10/2019	EFT	CalPERS	Retirement (Employee & Employer)	\$ 6,381.10
7/10/2019	EFT	CalPERS	Retirement (Employee & Employer)	\$ 6,206.86
7/10/2019	EFT	CalPERS	Retirement (Employee & Employer)	\$ 587.83
7/10/2019	EFT	CalPERS	Unfunded Accrued Liability	\$ 18,692.77
7/10/2019	EFT	CalPERS	Unfunded Accrued Liability	\$ 446.91
7/10/2019	EFT	CalPERS	Unfunded Accrued Liability	\$ 296.93
7/10/2019	EFT	Comerica Bank	Bank Service Fees	\$ 1,023.41
7/10/2019	EFT	ChargeltPro	Front Desk Credit Card Gateway Fee	\$ 15.00
7/12/2019	EFT	PAYCHEX	Time & Attendance Fees	\$ 109.25
7/16/2019	EFT	Merchant Services	Boatyard Credit Card Fees	\$ 498.28
7/19/2019	EFT	PAYCHEX	7/1/19-7/15/19 Payroll Direct Deposit	\$ 52,330.00
7/19/2019	EFT	PAYCHEX	7/1/19-7/15/19 Payroll Taxes	\$ 29,389.58
7/19/2019	EFT	PAYCHEX	Payroll Service Fees	\$ 474.61
7/22/2019	EFT	Pacific Gas & Electric Company	Utilities	\$ 5,939.98
7/23/2019	EFT	Empower Retirement	457 Payments (Payroll Deduction)	\$ 2,457.81
7/23/2019	EFT	CalPERS	Retirement (Employee & Employer)	\$ 7,702.09
7/23/2019	EFT	CalPERS	Retirement (Employee & Employer)	\$ 6,623.81
7/23/2019	EFT	CalPERS	Retirement (Employee & Employer)	\$ 502.25

Santa Cruz Port District
Accounts Payable Monthly Check Register
July 2019

Date	No.	Vendor	Description	Amount
7/23/2019	EFT	CalPERS	Unfunded Accrued Liability	\$ 965.16
7/23/2019	EFT	CalPERS	Unfunded Accrued Liability	\$ 22,449.97
7/23/2019	EFT	CalPERS	Unfunded Accrued Liability	\$ 305.64
7/31/2019	EFT	California Department of Tax and Fee Administration	Q2 2019 Sales & Use Taxes	\$ 6,643.00
Total July 2019 Disbursements				\$ 1,236,797.47

Santa Cruz Port District

Harbormaster's Report

July 2019

Boatyard Report Statistics:

	May	June	July
Haul outs	26	24	22
Hang in straps (surveys)	7	17	16
Haul from water onto trailer	0	0	0
Splash	23	26	22
To/From trailer	2	2	2
Crane Ops	0	0	2
Masts	0	0	0
Trailerred boats (no lift)	0	0	0
Pressure Wash	0	1	5

Boatyard Report Activities:

Dauntless was hauled out for annual maintenance.

Harbor Activities/Events/News:

Santa Cruz Yacht Club hosted the following events:

- Corinthian Summer Barbeque
- Sail and Play in Moss Landing
- Laser Regatta and Barbeque.

Visiting clubs included Club Natique from Alameda and Sea Scouts from Oakland.

The July 4th holiday was without any remarkable incidents either at the harbor or nearby beaches.

The 47th annual Wharf-to-Wharf race was held on Sunday, July 28, 2019. This six-mile footrace from the Santa Cruz Wharf to the Capitola Wharf included 16,000 registered participants and many more that joined in for fun.

Commercial salmon season closed on July 30, 2019. The season began strong and slowed down in June and July. Local fish buyers paid the commercial fleet between five to eight dollars per pound throughout the season. One local, commercial fisherman reported that 15 percent of his catch was hatchery fish. This information was reported to the Monterey Bay Salmon and Trout Project.

On July 29, 2019, "Get Hooked" kicked off their restaurant week. "Get Hooked" is a celebration of Monterey Bay's sustainably caught seafood and puts a spotlight on our hard-working fishing community. Several species were presented including King salmon, California halibut, lingcod, and sablefish. The Monterey Bay Fisheries Trust sponsors this event and fourteen Santa Cruz County restaurants participated.

Commercial crab fishermen are beginning to receive their California crab disaster relief payments for the 2016 crab season.

Training/Conferences:

During the past month, harbor staff participated in the following training/conferences:

Response Tactics for Critical Incident and In-Progress Crimes:

One staff member attended this one-day training session. Topics included setting perimeters, decision-making apprehending fleeing and barricaded suspects, incident leadership, and personalizing critical incident checklists.

California Law Enforcement Telecommunication System (CLETS):

This is a bi-annual POST required training for all law enforcement that accesses the CLETS system.

Fuel Prices:

Unleaded	\$4.02
Commercial Unleaded	\$3.81
Diesel	\$3.66
Commercial Diesel	\$3.56

Santa Cruz Port District

Facilities and Engineering Manager's Report Public Meeting of August 27, 2019

Dredging:

Twin Lakes

Crews continue to service *Twin Lakes* in preparation for the upcoming dredge season. The new generator has been installed, wired, and the manufacturer has been requested to come to perform the initial startup required on the generator. Preparations for painting *Twin Lakes* are underway. The crew is in the process of repairing electrical shorts found in the captain's chair controls and shore power, as well as repairing the Christmas tree pins and sheaves.

Dauntless

Dauntless shafts and props have been changed out, throttle issues have been repaired, and the steering components have been ordered. Deck patching is scheduled to be complete by the end of August 2019.

Squirt

Maintenance on *Squirt* continues. The crew has completed the repair and replacement of the hydraulic system, installed new hydraulic rams, and painted the hull.

Maintenance:

Paving

Crews have completed asphalt patchwork in the entrance area of the Yacht Club dry storage. The asphalt was cut out, a new base was imported, and new asphalt was laid. When the asphalt cures, the crew will add a seal coat to the area around the patch.

Harbor Office

The harbor office is currently being prepped for painting, which is scheduled to occur in late August.

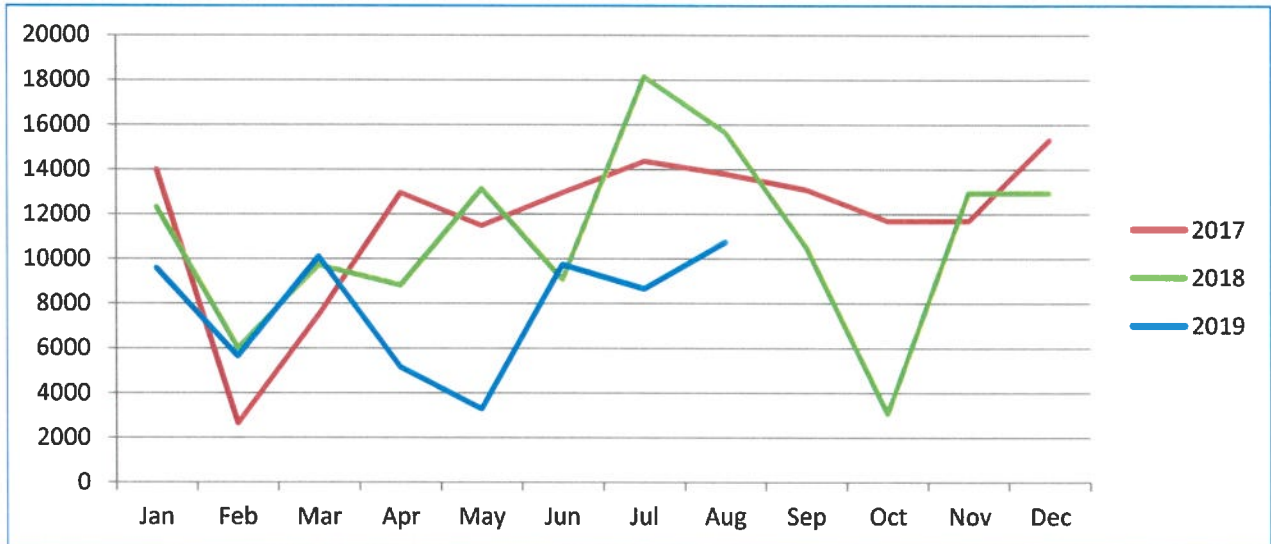
Grounds

Crews cleaned up around the building at 333 Lake Avenue. Crews weeded the boat storage area, de-webbed the exterior of the building, and changed the urinal cartridge.

Santa Cruz Port District
60 DAY DELINQUENT ACCOUNTS

The following accounts have balances 60 days delinquent as of August 16, 2019

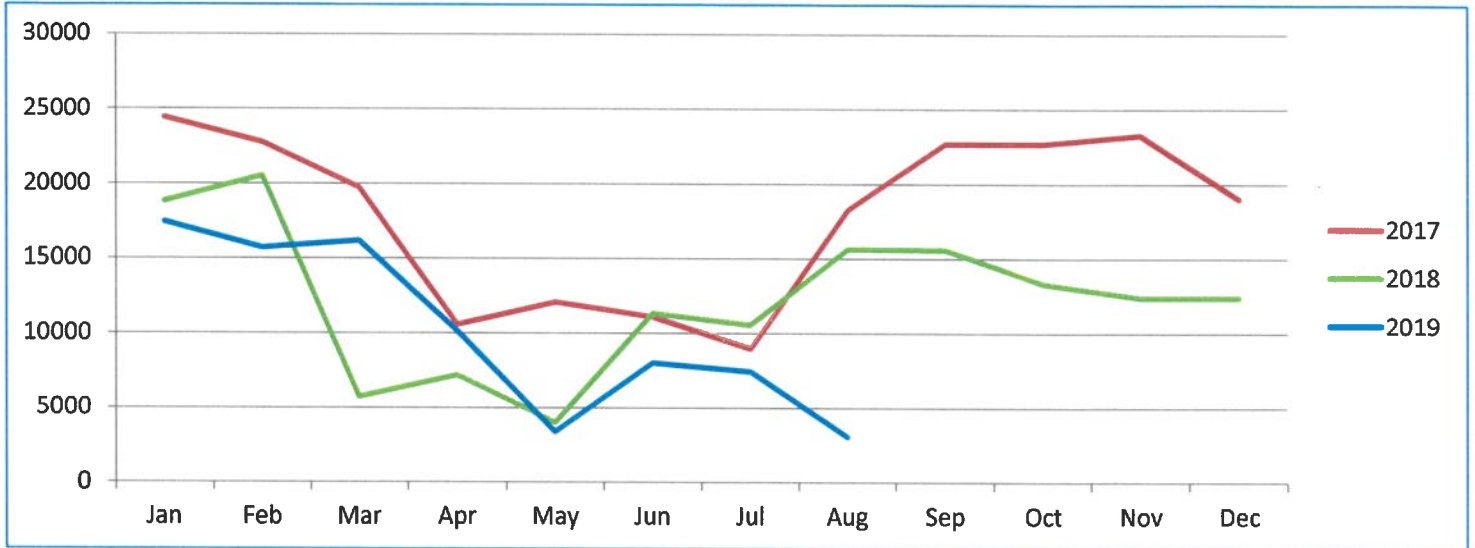
Account Number	Current Month	30 Day Balance	60 Day Balance	90 Day Balance	Total Balance
11159	620.38	615.50	615.50	0.00	1,851.38
56332	847.21	753.09	18.63	0.00	1,618.93
42228	894.79	509.64	182.90	0.00	1,587.33
45260	464.84	461.23	432.63	0.00	1,358.70
1057	590.04	589.30	117.87	0.00	1,297.21
44246	441.02	437.61	409.20	0.00	1,287.83
2028	340.16	337.58	310.00	0.00	987.74
57459	264.53	262.56	237.27	0.00	764.36
Total:	4,462.97	3,966.51	2,324.00	0.00	10,753.48



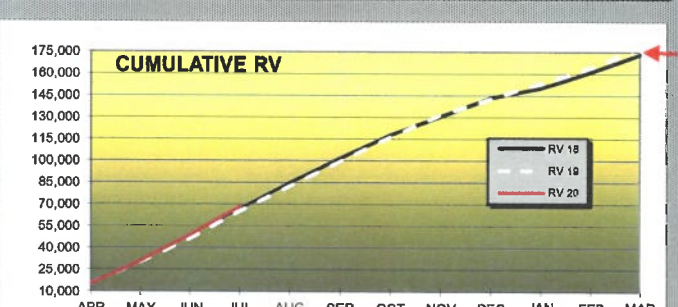
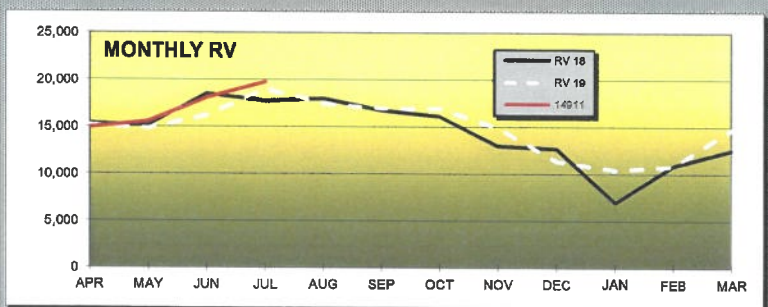
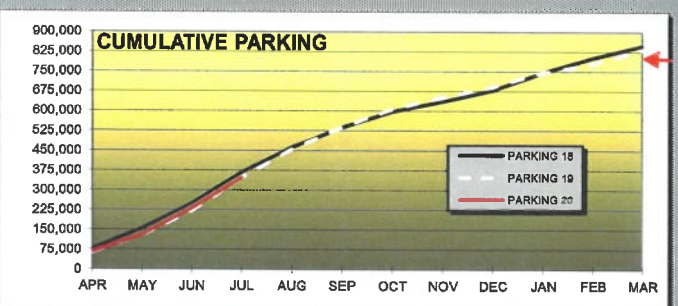
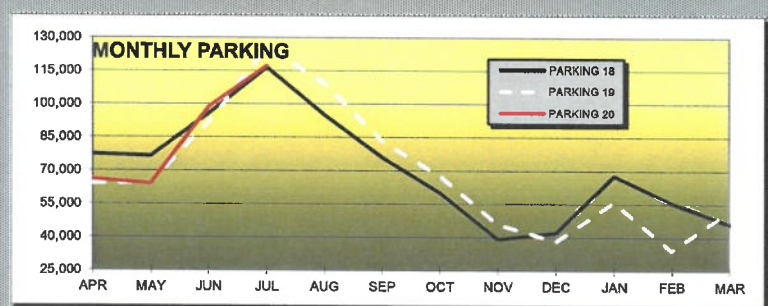
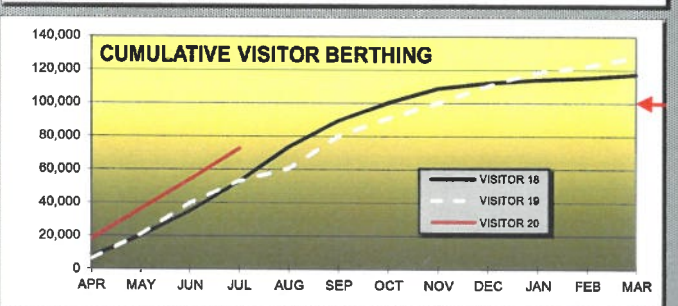
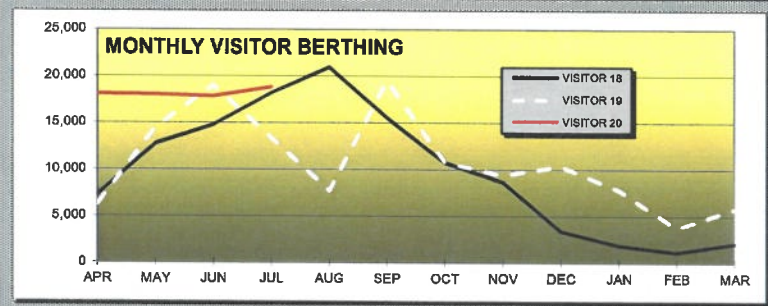
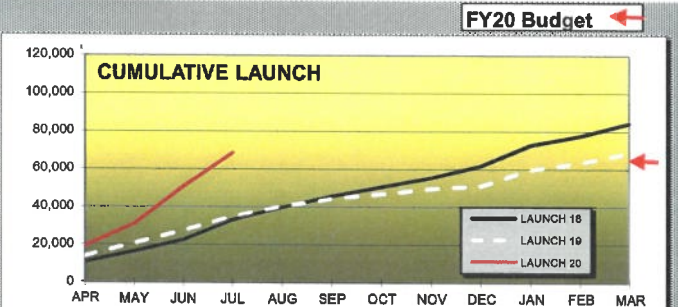
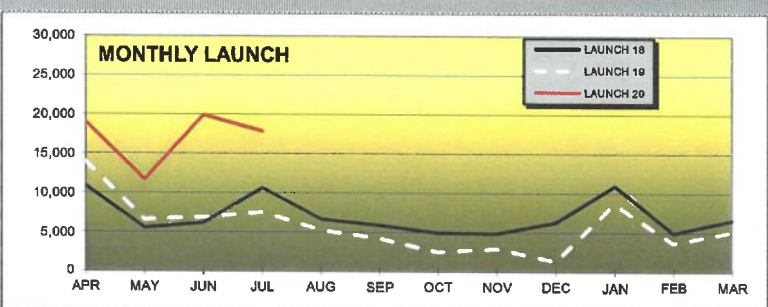
Santa Cruz Port District
90+ DAY DELINQUENT ACCOUNTS

The following accounts have balances 90 days delinquent or greater as of August 16, 2019

Account Number	Current Month	30 Day Balance	60 Day Balance	90+ Day Balance	Total Balance	Commercial Slip	Action
57096	0.00	0.00	0.00	1,073.74	1,073.74		Bad Debt
48326	527.45	523.35	553.95	120.94	1,725.69		Revoke 9/8/19
57928	0.00	0.00	148.94	99.90	248.84		Bad Debt
TOTAL:	527.45	523.35	702.89	1,294.58	3,048.27		



SEASONAL INCOME



EMPLOYEE COUNT AT 6/30/19

		<i>FTE%</i>		
		<i>Regular</i>	<i>Unrepresented</i>	
ADMIN	Eldridge, Mark	100.0%		Accounting Technician II
ADMIN	Ghisletta, Renee	100.0%		Administrative Assistant I
ADMIN	MacLaurie, Holland	100.0%		Admin. Services Manager
ADMIN	Olin, Marian	100.0%		Port Director
FACILITIES	Acevedo, Arturo	100.0%		Maintenance Worker II
FACILITIES	Blaz, Matthew	100.0%		Dredge Worker II
FACILITIES	Gerretson, Adrian		var	Temporary Harbor Maintenance Worker
FACILITIES	Gullo, Nicholas	100.0%		Supervising Maint. Worker
FACILITIES	Kamoi, Stanley		var	Temporary Harbor Maintenance Worker
FACILITIES	Kerkes, Matt	100.0%		Facilities, Maint & Engineering Mgr
FACILITIES	Laine, Jason	100.0%		Dredge Worker II
FACILITIES	Lopez, Jorge	100.0%		Maintenance Worker II
FACILITIES	Lopez-Martinez, Jorge		prov	Maintenance Worker I
FACILITIES	Marty, Randy	100.0%		Maintenance Worker III
FACILITIES	Ramos, Brenda	100.0%		Facilities Coordinator
FACILITIES	Rodriguez, Brian		var	Weekend Janitorial
FACILITIES	Sengezer, Chris	100.0%		Supervising Dredge Worker
FACILITIES	Stipanovich, Rory	100.0%		Dredge Worker III
FACILITIES	Tandoi, Steven	100.0%		Dredge Worker II
FACILITIES	Vera, Jose	100.0%		Maintenance Worker II
FACILITIES	Wagoner, Joshua	100.0%		Dredge Worker II
OPERATIONS	Alexander, LuKas		var	Parking Control
OPERATIONS	Amundson, Greg		var	Reserve Deputy Harbormaster
OPERATIONS	Anderson, Blake	100.0%		Assistant Harbormaster
OPERATIONS	Bayse, Amy		var	Parking Control
OPERATIONS	Giles, Robert		var	Operations Assistant & Dredge Monitor
OPERATIONS	Gitler, Mark		var	Operations Assistant & Dredge Monitor
OPERATIONS	Goodwin, Julie		var	Parking Control
OPERATIONS	Hann, Alfred		var	Operations Assistant & Dredge Monitor
OPERATIONS	Hill, David	100.0%		Deputy Harbormaster
OPERATIONS	Hoessel, James		var	Boatyard Crew
OPERATIONS	Hoffman, Hayden		var	Parking Control
OPERATIONS	King, Kevin	100.0%		Deputy Harbormaster
OPERATIONS	Kinnamon, Don	100.0%		Senior Deputy Harbormaster
OPERATIONS	Kurrle, Madison		var	Parking Control
OPERATIONS	Leonard, Jacob		var	Parking Control
OPERATIONS	Loelhoeffel, Katrin		var	Parking Control & Dredge Monitor
OPERATIONS	Marshall, Latisha	100.0%		Harbormaster
OPERATIONS	McCauley, Koby	100.0%		Deputy Harbormaster
OPERATIONS	McGraw, Angelita	100.0%		Parking Coordinator
OPERATIONS	Melrose, Kevin	100.0%		Boatyard Crew
OPERATIONS	Melrose, Peter		var	Parking Control
OPERATIONS	Melrose, Richard		var	Operations Assistant
OPERATIONS	Merritt, Carol		var	Parking Control
OPERATIONS	Nigos, Joe		var	Parking Control
OPERATIONS	Pasquali, Richard		var	Water Taxi Operator
OPERATIONS	Rank, Jordan	100.0%		Deputy Harbormaster
OPERATIONS	Rothwell, Niki	100.0%		Customer Service Rep.
OPERATIONS	Rothwell, Sean	100.0%		Deputy Harbormaster
OPERATIONS	Speilman, Pierce		var	Parking Control
OPERATIONS	Stephenson, Ryan	100.0%		Boatyard Supervisor
OPERATIONS	Vaughan, Victoria		var	Parking Control
OPERATIONS	Waters, Peggy		var	Parking Control
OPERATIONS	Wood, Julia		var	Parking Control

Total FTE's

29

Account	Description	MTD	YTD	FY20 BUDGET	REMAINING	% BUDGET
OPERATING INCOME						
000-000-000-0000-4000	Slip Rent Permanent	\$376,142	\$1,120,670	\$4,468,258	(\$3,347,588)	25%
000-000-000-0000-4002	Slip Rent Visitors	\$17,822	\$53,898	\$100,000	(\$46,102)	54%
000-000-000-0000-4003	Annual Slip Rent Discount	(\$199)	(\$822)	(\$1,000)	\$178	82%
000-000-000-0000-4006	Tenant Concession Rent	\$150,897	\$409,024	\$1,799,980	(\$1,390,956)	23%
000-000-000-0000-4008	Misc. Tenant Rent (Sewer)	\$26,460	\$63,045	\$120,000	(\$56,955)	53%
000-000-000-0000-4010	Launch Fees	\$19,899	\$50,640	\$65,000	(\$14,360)	78%
000-000-000-0000-4012	Liveaboard	\$6,250	\$18,500	\$72,000	(\$53,500)	26%
000-000-000-0000-4014	Catamaran Storage	\$1,995	\$5,964	\$22,550	(\$16,586)	26%
000-000-000-0000-4016	North Harbor Dry Storage	\$14,908	\$45,585	\$174,250	(\$128,665)	26%
000-000-000-0000-4018	7th Ave Dry Storage	\$9,248	\$27,691	\$107,625	(\$79,934)	26%
000-000-000-0000-4020	Waiting List	\$7,550	\$11,750	\$100,000	(\$88,250)	12%
000-000-000-0000-4024	Slip Leave Option	\$0	\$250	\$500	(\$250)	50%
000-000-000-0000-4026	Partnership Fees	\$2,243	\$6,793	\$29,500	(\$22,707)	23%
000-000-000-0000-4028	Sublease Fees	\$1,239	\$5,346	\$22,294	(\$16,947)	24%
000-000-000-0000-4030	Variable/Utility Fees	\$16,713	\$49,779	\$193,213	(\$143,433)	26%
000-000-000-0000-4032	Late Fees	\$3,846	\$12,418	\$50,000	(\$37,582)	25%
000-000-000-0000-4036	Citations	\$6,816	\$18,048	\$90,000	(\$71,952)	20%
000-000-000-0000-4040	Credit Card Convenience Charges	\$1,425	\$4,344	\$12,000	(\$7,656)	36%
000-000-000-0000-4100	Parking - Concession Lot	\$52,154	\$121,791	\$775,000	(\$653,209)	16%
000-000-000-0000-4102	Parking - Launch Area	\$7,949	\$12,602	\$12,602	\$0	0%
000-000-000-0000-4104	Parking - Westside	\$13,848	\$30,672	\$30,672	\$0	0%
000-000-000-0000-4118	Meter Permits & Coin	\$23,238	\$58,708	\$58,708	\$0	0%
000-000-000-0000-4120	Slip Renter Parking Permits	\$1,500	\$5,256	\$18,000	(\$12,744)	29%
000-000-000-0000-4122	RV Parking	\$18,031	\$48,464	\$175,000	(\$126,536)	28%
000-000-000-0000-4200	Fuel Sales Gasoline	\$41,928	\$111,990	\$205,000	(\$93,010)	55%
000-000-000-0000-4202	Fuel Sales Diesel	\$71,520	\$200,150	\$380,000	(\$179,850)	53%
000-000-000-0000-4204	Fuel Service Call Back Charges	\$0	\$10	\$10	\$0	0%
000-000-000-0000-4210	Wash Rack	\$1,208	\$2,350	\$8,000	(\$5,650)	29%
000-000-000-0000-4220	Boatyard Retail	\$1,423	\$5,177	\$10,000	(\$4,823)	52%
000-000-000-0000-4225	Boatyard Labor	\$65	\$161	\$1,000	(\$840)	16%
000-000-000-0000-4230	Boatyard Rental	\$440	\$1,185	\$1,800	(\$615)	66%
000-000-000-0000-4235	Boatyard Misc.	\$2,318	\$7,425	\$20,000	(\$12,575)	37%
000-000-000-0000-4240	Lay Days/Storage	\$10,071	\$27,535	\$100,000	(\$72,465)	28%
000-000-000-0000-4245	Vessel Haulout	\$14,045	\$41,914	\$102,000	(\$60,086)	41%
000-000-000-0000-4250	Vessel Berthing	\$4,700	\$13,295	\$15,000	(\$1,705)	89%
	OPERATING INCOME	\$927,691	\$2,591,606	\$9,236,969	(\$6,645,363)	28%
EXPENSE SUMMARY BY PROGRAM						
	Administrative Services (110)	\$50,130	\$158,792	\$741,251	\$582,459	21%
	Finance & Purchasing (120)	\$8,665	\$34,059	\$198,454	\$164,396	17%
	Property Management (130)	\$18,907	\$65,170	\$453,120	\$387,950	14%
	Environmental & Permitting (140)	\$5,080	\$31,296	\$201,746	\$170,450	16%
	Port Commission Support (190)	\$3,024	\$10,502	\$53,530	\$43,028	20%
	Harbor Patrol (210)	\$58,913	\$169,968	\$665,018	\$495,050	26%
	Marina Management (220)	\$31,850	\$107,983	\$486,768	\$378,785	22%
	Rescue Services (230)	\$6,955	\$40,897	\$111,059	\$70,162	37%
	Parking Services (240)	\$32,370	\$88,167	\$387,081	\$298,914	23%
	Events (250)	\$2,221	\$5,145	\$42,503	\$37,358	12%
	Fuel Services (280)	\$1,811	\$115,548	\$465,031	\$349,483	25%
	Docks, Piers, Marine Structures (310)	\$5,962	\$30,960	\$268,437	\$237,477	12%
	Utilities (320)	\$3,512	\$22,781	\$132,939	\$110,158	17%
	Buildings (330)	\$27,487	\$76,569	\$358,609	\$282,040	21%
	Grounds (340)	\$53,757	\$184,458	\$755,694	\$571,236	24%
	Aeration (350)	\$1,400	\$9,544	\$58,458	\$48,914	16%
	Fishery Support (360)	\$626	\$1,384	\$19,236	\$17,852	7%
	Capital Projects (390)	\$0	\$35,401	\$512,437	\$477,036	7%
	Dredging Operations (400)	\$66,010	\$356,321	\$1,393,183	\$1,036,862	26%
	Boatyard Operations (500)	\$22,778	\$70,568	\$285,214	\$214,646	25%
	OPERATING EXPENSES	\$401,461	\$1,615,515	\$7,589,768	\$5,974,253	21%
	OPERATING PROFIT	\$526,230	\$976,091	\$1,647,201	\$671,110	59%

Santa Cruz Port District
 Monthly Budget Report
 For the Three Months Ending Sunday, June 30, 2019

NON OPERATING INCOME/(EXPENSE)						
000-000-000-0000-4300	Harbor Services Charge	\$132	\$444	\$10,000	\$9,556	4%
000-000-000-0000-4308	Interest Income	\$174	\$517	\$117,300	\$116,783	0%
000-000-000-0000-4310	Other Income	\$1,399	\$15,524	\$55,000	\$39,476	28%
000-000-000-0000-4375	USACE Reimbursement			\$385,000	\$385,000	0%
000-000-000-0000-4405	Grants - DBAW	\$0	\$8,500	\$30,000	\$21,500	28%
000-000-000-0000-4406	County Rescue Contribution	\$23,736	\$23,736	\$23,725	(\$11)	100%
000-000-000-0000-4408	Waste Oil Grant			\$12,000	\$12,000	0%
000-000-000-0000-4500	Gain/(Loss) on Asset Disposal	\$0	\$2,100		(\$2,100)	0%
000-000-000-0000-4600	Cash Over/Under	(\$62)	\$327		(\$327)	0%
	Principal Debt Payments	\$0	(\$102,503)	(\$1,240,105)	(\$1,137,602)	8%
	Capital Improvement Program	(\$244,938)	(\$321,391)	\$0	\$321,391	0%
	Capitalized Expenses	(\$4,085)	(\$52,991)	(\$338,956)	(\$285,965)	16%
	Depreciation	(\$140,002)	(\$420,005)	\$0	\$420,005	0%
	NET INCOME/(LOSS)	\$162,584	\$130,348	\$701,165	\$570,817	19%

ADMINISTRATIVE SERVICES DEPT.

Salaries - Regular	\$24,373	\$82,298	\$382,634	\$300,336	22%
Salaries - Overtime	\$280	\$3,054	\$6,000	\$2,946	51%
Wages - Part Time/Temporary	\$1,333	\$12,974	\$46,000	\$33,026	28%
Salaries - Vacation Pay	\$0	\$3,104	\$5,000	\$1,896	62%
Unemployment Insurance (SUI)	\$0	\$447	\$4,009	\$3,562	11%
FICA Medicare/Social Security	\$2,192	\$7,985	\$29,858	\$21,873	27%
Auto Allowance	\$200	\$600	\$2,400	\$1,800	25%
Workers' Compensation	\$1,205	\$3,614	\$17,759	\$14,145	20%
CalPERS Employer Share	\$0	\$6,532	\$43,178	\$36,646	15%
CalPERS Unfunded Accrued Liability	\$0	\$8,067	\$56,466	\$48,399	14%
Health Insurance	\$5,445	\$16,315	\$63,212	\$46,897	26%
Dental Insurance	\$383	\$1,167	\$4,697	\$3,530	25%
Long Term Disability/Life/AD&D	\$181	\$541	\$1,838	\$1,297	29%
Retiree Medical Contribution	\$417	\$1,250	\$5,000	\$3,750	25%
Printing & Newsletter	\$195	\$2,510	\$14,000	\$11,490	18%
Legal Notices	\$0	\$0	\$1,000	\$1,000	0%
Advertising	\$0	\$1,009	\$3,500	\$2,491	29%
Postage	\$333	\$2,068	\$12,000	\$9,932	17%
Promotional Expense	\$0	\$408	\$5,000	\$4,592	8%
Office Supplies	\$710	\$2,036	\$13,950	\$11,914	15%
Supplies	\$0	\$23	\$2,100	\$2,077	1%
Vehicle & Equipment Fuel	\$52	\$106	\$1,000	\$894	11%
Miscellaneous Employee Training	\$0	\$50	\$1,000	\$950	5%
Pre-Employment Physicals	\$93	\$93	\$1,000	\$907	9%
Equipment Rental	\$0	\$225	\$1,000	\$775	23%
Insurance Premiums	\$5,479	\$21,274	\$125,000	\$103,726	17%
Insurance Claims	\$1,783	\$2,683	\$6,000	\$3,317	45%
Memberships, Dues, Subscriptions	\$160	\$480	\$13,250	\$12,770	4%
Meetings & Training	\$75	\$1,724	\$14,250	\$12,526	12%
Books	\$0	\$0	\$400	\$400	0%
Software	\$0	\$0	\$500	\$500	0%
Permit Fees	\$1,549	\$4,349	\$8,000	\$3,651	54%
Bank Service Charges	\$1,200	\$3,229	\$30,000	\$26,771	11%
Credit Card Fees	\$2,396	\$7,101	\$22,000	\$14,899	32%
Data Storage	\$278	\$503	\$3,000	\$2,497	17%
Employee Recognition	\$0	\$1,050	\$3,000	\$1,950	35%
Miscellaneous Expenses	\$0	\$0	\$6,500	\$6,500	0%
Commission Expenses	\$0	\$0	\$500	\$500	0%
Interest Expense	\$0	\$87	\$2,000	\$1,913	4%
Gas & Electricity	\$4,218	\$16,368	\$80,000	\$63,632	20%
Water, Sewer, Garbage	\$12,666	\$33,796	\$135,000	\$101,204	25%
Telephone & Alarms	\$3,115	\$9,016	\$37,000	\$27,984	24%
Sanitary Dist. Charges	\$0	\$0	\$96,000	\$96,000	0%
Miscellaneous Professional Services	\$800	\$4,338	\$12,000	\$7,663	36%
Legal Consultation	\$3,362	\$11,689	\$56,000	\$44,311	21%
Technical Services	\$0	\$4,580	\$112,000	\$107,420	4%
Contract Services	\$762	\$2,022	\$12,000	\$9,978	17%
Uniform Cleaning/Laundry	\$0	\$0	\$250	\$250	0%
Other Services	\$484	\$1,774	\$10,000	\$8,226	18%
AGWA	\$0	\$0	\$12,000	\$12,000	0%
Accounting & Auditing	\$2,594	\$6,608	\$46,000	\$39,392	14%
Software License & Application	\$5,053	\$7,206	\$20,500	\$13,294	35%
LAFCO Assessment	\$0	\$0	\$14,000	\$14,000	0%
Mileage Reimbursement	\$0	\$0	\$1,650	\$1,650	0%
Meetings & Seminars	\$0	\$0	\$3,000	\$3,000	0%
Signage	\$0	\$0	\$200	\$200	0%
Office Equipment R&M	\$0	\$347	\$20,000	\$19,653	2%
Vehicle Maintenance	\$0	\$0	\$2,000	\$2,000	0%
Permits & Inspections	\$0	\$0	\$2,500	\$2,500	0%
Equipment/Equipment R&M	\$338	\$1,015	\$18,000	\$16,985	6%
TOTAL ADMIN. SERVICES DEPT.	\$83,703	\$297,716	\$1,648,101	\$1,350,385	18%

ADMINISTRATIVE SERVICES (110)						
100-100-110-0000-5000	Salaries - Regular	\$18,890	\$55,511	\$233,452	\$177,941	24%
100-100-110-0000-5005	Salaries - Overtime			\$1,000	\$1,000	0%
100-100-110-0000-5010	Wages - Part Time/Temporary			\$2,000	\$2,000	0%
100-100-110-0000-5020	Salaries - Vacation Pay	\$0	\$3,104	\$5,000	\$1,896	62%
100-100-110-0000-5055	Unemployment Insurance (SUI)	\$0	\$280	\$2,000	\$1,720	14%
100-100-110-0000-5060	FICA Medicare/Social Security	\$1,482	\$4,591	\$17,259	\$12,668	27%
100-100-110-0000-5075	Auto Allowance	\$200	\$600	\$2,400	\$1,800	25%
100-100-110-0000-5105	Workers' Compensation	\$696	\$2,089	\$10,266	\$8,177	20%
100-100-110-0000-5110	CalPERS Employer Share	\$0	\$4,181	\$27,636	\$23,455	15%
100-100-110-0000-5112	CalPERS Unfunded Liability	\$0	\$5,163	\$36,140	\$30,977	14%
100-100-110-0000-5115	Health Insurance	\$3,217	\$9,607	\$37,021	\$27,414	26%
100-100-110-0000-5120	Dental Insurance	\$221	\$674	\$2,715	\$2,041	25%
100-100-110-0000-5125	Long Term Disability/Life/AD&D	\$104	\$313	\$1,062	\$749	29%
100-100-110-0000-5140	Retiree Medical Contribution	\$417	\$1,250	\$5,000	\$3,750	25%
100-100-110-0000-5200	Printing & Newsletter	\$195	\$2,510	\$14,000	\$11,490	18%
100-100-110-0000-5202	Legal Notices			\$1,000	\$1,000	0%
100-100-110-0000-5204	Advertising	\$0	\$1,009	\$2,000	\$991	50%
100-100-110-0000-5206	Postage	\$333	\$2,068	\$12,000	\$9,932	17%
100-100-110-0000-5208	Promotional Expense	\$0	\$408	\$5,000	\$4,592	8%
100-100-110-0000-5214	Office Supplies	\$710	\$1,877	\$13,000	\$11,123	14%
100-100-110-0000-5217	Supplies			\$1,000	\$1,000	0%
100-100-110-0000-5240	Miscellaneous Employee Training	\$0	\$50	\$1,000	\$950	5%
100-100-110-0000-5242	Pre-Employment Physicals	\$93	\$93	\$1,000	\$907	9%
100-100-110-0000-5256	Equipment Rental	\$0	\$225	\$1,000	\$775	23%
100-100-110-0000-5262	Insurance Premiums	\$4,592	\$10,706	\$20,000	\$9,294	54%
100-100-110-0000-5264	Insurance Claims	\$1,783	\$2,683	\$6,000	\$3,317	45%
100-100-110-0000-5266	Memberships, Dues, Subscriptions	\$0	\$320	\$13,000	\$12,680	2%
100-100-110-0000-5268	Meetings & Training			\$5,000	\$5,000	0%
100-100-110-0000-5270	Books			\$300	\$300	0%
100-100-110-0000-5282	Bank Service Charges	\$1,200	\$3,229	\$30,000	\$26,771	11%
100-100-110-0000-5284	Credit Card Fees	\$2,396	\$7,101	\$22,000	\$14,899	32%
100-100-110-0000-5286	Data Storage	\$278	\$503	\$3,000	\$2,497	17%
100-100-110-0000-5288	Employee Recognition	\$0	\$1,050	\$3,000	\$1,950	35%
100-100-110-0000-5290	Miscellaneous Expenses			\$1,000	\$1,000	0%
100-100-110-0000-5298	Interest Expense	\$0	\$87	\$2,000	\$1,913	4%
100-100-110-0000-5310	Telephone & Alarms	\$2,525	\$7,308	\$30,000	\$22,692	24%
100-100-110-0000-5415	Miscellaneous Professional Services	\$600	\$4,338	\$12,000	\$7,663	36%
100-100-110-0000-5416	Legal Consultation	\$3,362	\$11,689	\$50,000	\$38,311	23%
100-100-110-0000-5420	Technical Services	\$0	\$1,810	\$20,000	\$18,190	9%
100-100-110-0000-5425	Contract Services	\$762	\$2,022	\$12,000	\$9,978	17%
100-100-110-0000-5450	Other Services	\$484	\$1,774	\$10,000	\$8,226	18%
100-100-110-0000-5465	Software License & Application	\$5,053	\$7,206	\$20,000	\$12,794	36%
100-100-110-0000-5470	LAFCO Assessment			\$14,000	\$14,000	0%
100-100-110-0000-5500	Mileage Reimbursement			\$1,000	\$1,000	0%
100-100-110-0000-5510	Meetings & Seminars			\$3,000	\$3,000	0%
100-100-110-0000-5694	Office Equipment R&M	\$0	\$347	\$20,000	\$19,653	2%
100-100-110-0000-5698	Equipment/Equipment R&M	\$338	\$1,015	\$10,000	\$8,985	10%
	TOTAL ADMINISTRATIVE SERVICES	\$50,130	\$158,792	\$741,251	\$582,459	21%

FINANCE & PURCHASING (120)						
100-100-120-0000-5000	Salaries - Regular	\$1,761	\$15,979	\$94,864	\$78,885	17%
100-100-120-0000-5005	Salaries - Overtime			\$1,000	\$1,000	0%
100-100-120-0000-5010	Wages - Part Time/Temporary			\$1,000	\$1,000	0%
100-100-120-0000-5030	Salaries - Sick Pay	\$2,103	\$2,103		(\$2,103)	0%
100-100-120-0000-5055	Unemployment Insurance (SUI)			\$1,163	\$1,163	0%
100-100-120-0000-5060	FICA Medicare/Social Security	\$296	\$1,384	\$7,294	\$5,910	19%
100-100-120-0000-5105	Workers' Compensation	\$294	\$883	\$4,338	\$3,455	20%
100-100-120-0000-5110	CalPERS Employer Share	\$0	\$1,088	\$7,189	\$6,101	15%
100-100-120-0000-5112	CalPERS Unfunded Liability	\$0	\$1,343	\$9,402	\$8,059	14%
100-100-120-0000-5115	Health Insurance	\$1,244	\$3,734	\$15,458	\$11,724	24%
100-100-120-0000-5120	Dental Insurance	\$94	\$285	\$1,147	\$862	25%
100-100-120-0000-5125	Long Term Disability/Life/AD&D	\$44	\$132	\$449	\$317	29%
100-100-120-0000-5214	Office Supplies	\$0	\$159	\$750	\$591	21%
100-100-120-0000-5266	Memberships, Dues, Subscriptions	\$160	\$160	\$250	\$90	64%
100-100-120-0000-5268	Meetings & Training	\$75	\$200	\$2,000	\$1,800	10%
100-100-120-0000-5272	Software			\$500	\$500	0%
100-100-120-0000-5290	Miscellaneous Expenses			\$1,000	\$1,000	0%
100-100-120-0000-5420	Technical Services			\$2,000	\$2,000	0%
100-100-120-0000-5460	Accounting & Auditing	\$2,594	\$6,608	\$46,000	\$39,392	14%
100-100-120-0000-5465	Software License & Application			\$500	\$500	0%
100-100-120-0000-5500	Mileage Reimbursement			\$150	\$150	0%
100-100-120-0000-5698	Equipment/Equipment R&M			\$2,000	\$2,000	0%
	TOTAL FINANCE & PURCHASING	\$8,665	\$34,059	\$198,454	\$164,396	17%

PROPERTY MANAGEMENT (130)						
100-100-130-0000-5000	Salaries - Regular	\$332	\$1,288	\$9,939	\$8,651	13%
100-100-130-0000-5055	Unemployment Insurance (SUI)			\$121	\$121	0%
100-100-130-0000-5060	FICA Medicare/Social Security	\$26	\$100	\$761	\$661	13%
100-100-130-0000-5105	Workers' Compensation	\$31	\$92	\$452	\$360	20%
100-100-130-0000-5110	CalPERS Employer Share	\$0	\$321	\$2,119	\$1,798	15%
100-100-130-0000-5112	CalPERS Unfunded Liability	\$0	\$396	\$2,772	\$2,376	14%
100-100-130-0000-5115	Health Insurance	\$142	\$408	\$1,539	\$1,131	27%
100-100-130-0000-5120	Dental Insurance	\$10	\$30	\$120	\$90	25%
100-100-130-0000-5125	Long Term Disability/Life/AD&D	\$5	\$14	\$47	\$33	29%
100-100-130-0000-5204	Advertising			\$1,500	\$1,500	0%
100-100-130-0000-5262	Insurance Premiums	\$887	\$10,567	\$105,000	\$94,433	10%
100-100-130-0000-5268	Meetings & Training	\$0	\$82	\$750	\$668	11%
100-100-130-0000-5290	Miscellaneous Expenses			\$4,000	\$4,000	0%
100-100-130-0000-5300	Gas & Electricity	\$4,218	\$16,368	\$80,000	\$63,632	20%
100-100-130-0000-5305	Water, Sewer & Garbage	\$12,666	\$33,796	\$135,000	\$101,204	25%
100-100-130-0000-5310	Telephone & Alarms	\$590	\$1,708	\$7,000	\$5,292	24%
100-100-130-0000-5315	Sanitary Dist Charges			\$96,000	\$96,000	0%
100-100-130-0000-5416	Legal Consultation			\$6,000	\$6,000	0%
	TOTAL PROPERTY MANAGEMENT	\$18,907	\$65,170	\$453,120	\$387,950	14%

ENVIRONMENTAL & PERMITTING (140)						
100-100-140-0000-5000	Salaries - Regular	\$1,096	\$3,798	\$16,879	\$13,081	23%
100-100-140-0000-5005	Salaries - Overtime	\$280	\$3,054	\$3,000	(\$54)	102%
100-100-140-0000-5010	Wages - Part Time/Temporary	\$1,333	\$12,974	\$42,000	\$29,026	31%
100-100-140-0000-5055	Unemployment Insurance (SUI)	\$0	\$61	\$358	\$297	17%
100-100-140-0000-5060	FICA Medicare/Social Security	\$211	\$1,457	\$2,243	\$786	65%
100-100-140-0000-5105	Workers' Compensation	\$90	\$271	\$1,334	\$1,063	20%
100-100-140-0000-5110	CalPERS Employer Share	\$0	\$456	\$3,013	\$2,557	15%
100-100-140-0000-5112	CalPERS Unfunded Liability	\$0	\$563	\$3,940	\$3,377	14%
100-100-140-0000-5115	Health Insurance	\$426	\$1,282	\$4,538	\$3,256	28%
100-100-140-0000-5120	Dental Insurance	\$29	\$88	\$353	\$265	25%
100-100-140-0000-5125	Long Term Disability/Life/AD&D	\$14	\$41	\$138	\$97	29%
100-100-140-0000-5217	Supplies	\$0	\$23	\$1,000	\$977	2%
100-100-140-0000-5235	Vehicle & Equipment Fuel	\$52	\$106	\$1,000	\$894	11%
100-100-140-0000-5268	Meetings & Training	\$0	\$5	\$500	\$495	1%
100-100-140-0000-5276	Permit Fees	\$1,549	\$4,349	\$8,000	\$3,651	54%
100-100-140-0000-5292	Uniform Cleaning/Laundry			\$250	\$250	0%
100-100-140-0000-5420	Technical Services	\$0	\$2,770	\$90,000	\$87,231	3%
100-100-140-0000-5455	AGWA			\$12,000	\$12,000	0%
100-100-140-0000-5500	Mileage Reimbursement			\$500	\$500	0%
100-100-140-0000-5625	Signage			\$200	\$200	0%
100-100-140-0000-5665	Vehicle Maintenance			\$2,000	\$2,000	0%
100-100-140-0000-5696	Permits & Inspections			\$2,500	\$2,500	0%
100-100-140-0000-5698	Equipment/Equipment R&M			\$6,000	\$6,000	0%
TOTAL ENVIRONMENTAL & PERMITTING		\$5,080	\$31,296	\$201,746	\$170,450	16%

PORT COMMISSION SUPPORT (190)						
100-100-190-0000-5000	Salaries - Regular	\$2,294	\$5,722	\$27,500	\$21,778	21%
100-100-190-0000-5005	Salaries - Overtime			\$1,000	\$1,000	0%
100-100-190-0000-5010	Wages - Part Time/Temporary			\$1,000	\$1,000	0%
100-100-190-0000-5055	Unemployment Insurance (SUI)	\$0	\$106	\$367	\$261	29%
100-100-190-0000-5060	FICA Medicare/Social Security	\$177	\$454	\$2,301	\$1,847	20%
100-100-190-0000-5105	Workers' Compensation	\$93	\$279	\$1,369	\$1,090	20%
100-100-190-0000-5110	CalPERS Employer Share	\$0	\$487	\$3,221	\$2,734	15%
100-100-190-0000-5112	CalPERS Unfunded Liability	\$0	\$602	\$4,212	\$3,610	14%
100-100-190-0000-5115	Health Insurance	\$416	\$1,284	\$4,656	\$3,372	28%
100-100-190-0000-5120	Dental Insurance	\$30	\$90	\$362	\$272	25%
100-100-190-0000-5125	Long Term Disability/Life/AD&D	\$14	\$42	\$142	\$100	29%
100-100-190-0000-5214	Office Supplies			\$200	\$200	0%
100-100-190-0000-5217	Supplies			\$100	\$100	0%
100-100-190-0000-5268	Meetings & Training	\$0	\$1,437	\$6,000	\$4,563	24%
100-100-190-0000-5270	Books			\$100	\$100	0%
100-100-190-0000-5290	Miscellaneous Expenses			\$500	\$500	0%
100-100-190-0000-5294	Commission Expenses			\$500	\$500	0%
TOTAL PORT COMMISSION SUPPORT		\$3,024	\$10,502	\$53,530	\$43,028	20%

OPERATIONS DEPT.					
Salaries - Regular	\$72,645	\$210,214	\$798,363	\$588,149	26%
Salaries - Overtime	\$3,957	\$7,420	\$16,500	\$9,080	45%
Wages - Part Time/Temporary	\$17,653	\$43,149	\$206,500	\$163,351	21%
Salaries - Vacation Pay	\$0	\$0	\$2,000	\$2,000	0%
Salaries - Holiday Pay	\$0	\$1,780	\$6,000	\$4,220	30%
Salaries - Sick Pay	\$0	\$2,027	\$1,000	(\$1,027)	203%
Salaries - Call Back	\$654	\$1,866	\$4,350	\$2,484	43%
Salaries - Call Ready	\$1,701	\$5,240	\$19,500	\$14,260	27%
Salaries - Night Differential	\$288	\$826	\$3,500	\$2,674	24%
Unemployment Insurance (SUI)	\$573	\$1,882	\$12,804	\$10,922	15%
FICA Medicare/Social Security	\$7,457	\$21,048	\$76,939	\$55,891	27%
Uniform Allowance	\$0	\$1,330	\$6,500	\$5,170	20%
Workers' Compensation	\$3,049	\$9,148	\$44,950	\$35,802	20%
CalPERS Employer Share	\$0	\$14,654	\$96,870	\$82,216	15%
CalPERS Unfunded Accrued Liability	\$0	\$18,099	\$126,681	\$108,582	14%
Health Insurance	\$13,439	\$40,260	\$160,605	\$120,345	25%
Dental Insurance	\$969	\$2,953	\$11,888	\$8,935	25%
Long Term Disability/Life/AD&D	\$457	\$1,370	\$4,651	\$3,281	29%
Retiree Medical Contribution	\$833	\$2,500	\$10,000	\$7,500	25%
Advertising	\$0	\$0	\$525	\$525	0%
Hazmat Supplies	\$0	\$0	\$1,000	\$1,000	0%
Safety Supplies	\$845	\$845	\$3,000	\$2,155	28%
Supplies	\$1,182	\$5,463	\$24,950	\$19,487	22%
Tools	\$48	\$684	\$2,200	\$1,516	31%
Harbor Patrol Supplies	\$176	\$358	\$3,500	\$3,142	10%
HBI Maintenance	\$0	\$388	\$5,000	\$4,612	8%
Almar Maintenance	\$0	\$1,609	\$13,300	\$11,691	12%
Fuel - Travelift	\$247	\$608	\$2,100	\$1,492	29%
Boat Fuel - HBI	\$870	\$2,231	\$8,900	\$6,669	25%
Boat Fuel - Free Ride	\$194	\$290	\$1,000	\$710	29%
Vehicle & Equipment Fuel	\$939	\$2,457	\$9,500	\$7,043	26%
Harbor Patrol Training	\$315	\$3,871	\$22,000	\$18,129	18%
Harbor Patrol Misc. Expense	\$5,435	\$5,435	\$10,000	\$4,565	54%
Boatyard Training	\$0	\$0	\$700	\$700	0%
Misc. Employee Training	\$0	\$0	\$2,300	\$2,300	0%
Background Investigations	\$0	\$0	\$1,500	\$1,500	0%
Fuel Dock Gasoline	(\$1,138)	\$62,846	\$175,000	\$112,154	36%
Fuel Dock Diesel	(\$204)	\$43,827	\$240,000	\$196,173	18%
Fuel Dock Equipment & Supplies	\$0	\$0	\$1,000	\$1,000	0%
Underground Storage Tank Maintenance	\$75	\$529	\$2,500	\$1,971	21%
Rent & Leases	\$1,000	\$2,000	\$10,000	\$8,000	20%
Equipment Rental	\$0	\$0	\$1,000	\$1,000	0%
Insurance Premiums	\$6,504	\$14,166	\$21,398	\$7,232	66%
Software	\$0	\$0	\$1,000	\$1,000	0%
Permit Fees	\$0	\$419	\$6,300	\$5,881	7%
Booking Fees	\$0	\$0	\$2,000	\$2,000	0%
Bad Debt Expense	\$0	\$0	\$15,000	\$15,000	0%
Lien Sale Expense	\$0	\$160	\$2,500	\$2,340	6%
Credit Card Fees	\$3,724	\$9,224	\$34,500	\$25,276	27%
Uniform Cleaning/Laundry	\$0	\$0	\$900	\$900	0%
Hazmat Disposal	\$0	\$0	\$5,000	\$5,000	0%
Contract Services	\$4,860	\$25,832	\$32,500	\$6,668	79%
Engineering Services	\$0	\$0	\$500	\$500	0%
Other Services	\$2,521	\$8,536	\$83,000	\$74,464	10%
Software License & Application	\$0	\$0	\$3,500	\$3,500	0%
Mileage Reimbursement	\$169	\$581	\$2,300	\$1,719	25%
Meetings & Seminars	\$0	\$0	\$300	\$300	0%
Boatyard Gas & Electricity	\$1,366	\$2,883	\$18,000	\$15,117	16%
Boatyard Water, Sewer, Garbage	\$390	\$1,040	\$4,100	\$3,060	25%
Boatyard Telephone & Alarms	\$164	\$474	\$2,000	\$1,526	24%
Sanitary District Charges	\$0	\$0	\$1,000	\$1,000	0%
Miscellaneous Professional Services	\$0	\$0	\$3,000	\$3,000	0%
Fueling Equipment R&M	\$0	\$0	\$2,500	\$2,500	0%
Water Taxi Maintenance	\$0	\$114	\$3,500	\$3,386	3%
Signage	\$0	\$166	\$2,000	\$1,834	8%
Parking Meters R&M	\$0	\$431	\$1,100	\$669	39%
Vehicle Maintenance	\$0	\$425	\$10,000	\$9,575	4%
Boatyard Cost of Goods Sold	\$3,520	\$3,520	\$10,000	\$6,480	35%
Boatyard Filtration System R&M	\$0	\$0	\$3,000	\$3,000	0%
Boatyard Filtration Supplies	\$0	\$0	\$1,500	\$1,500	0%
Office Equipment R&M	\$0	\$0	\$200	\$200	0%
Equipment/Equipment R&M	\$0	\$10,429	\$12,000	\$1,571	87%
Communications Maintenance	\$0	\$0	\$2,000	\$2,000	0%
Misc. Expenses	\$23	\$410	\$4,500	\$4,090	9%
Capitalized Equip. Transfer to 1100	\$0	\$0	\$133,000	\$133,000	0%
TOTAL OPERATIONS DEPT.	\$156,898	\$598,019	\$2,441,674	\$1,843,655	24%

HARBOR PATROL (210)						
100-200-210-0000-5000	Salaries - Regular	\$27,461	\$81,236	\$300,907	\$219,671	27%
100-200-210-0000-5005	Salaries - Overtime	\$3,455	\$6,243	\$10,000	\$3,757	62%
100-200-210-0000-5010	Wages - Part Time/Temporary	\$263	\$625	\$16,000	\$15,375	4%
100-200-210-0000-5020	Salaries - Vacation Pay			\$2,000	\$2,000	0%
100-200-210-0000-5025	Salaries - Holiday Pay	\$0	\$1,780	\$5,000	\$3,220	36%
100-200-210-0000-5030	Salaries - Sick Pay	\$0	\$1,827		(\$1,827)	0%
100-200-210-0000-5040	Salaries - Call Back	\$345	\$591	\$1,500	\$909	39%
100-200-210-0000-5045	Salaries - Call Ready	\$265	\$814	\$3,500	\$2,686	23%
100-200-210-0000-5050	Salaries - Night Differential	\$288	\$826	\$3,500	\$2,674	24%
100-200-210-0000-5055	Unemployment Insurance (SUI)	\$13	\$35	\$3,040	\$3,005	1%
100-200-210-0000-5060	FICA Medicare/Social Security	\$2,462	\$7,214	\$23,500	\$16,286	31%
100-200-210-0000-5100	Uniform Allowance	\$0	\$1,330	\$6,500	\$5,170	20%
100-200-210-0000-5105	Workers' Compensation	\$1,139	\$3,418	\$16,797	\$13,379	20%
100-200-210-0000-5110	CalPERS Employer Share	\$0	\$5,667	\$37,464	\$31,797	15%
100-200-210-0000-5112	CalPERS Unfunded Liability	\$0	\$7,000	\$48,993	\$41,993	14%
100-200-210-0000-5115	Health Insurance	\$4,916	\$14,771	\$62,737	\$47,966	24%
100-200-210-0000-5120	Dental Insurance	\$362	\$1,104	\$4,442	\$3,338	25%
100-200-210-0000-5125	Long Term Disability/Life/AD&D	\$171	\$512	\$1,738	\$1,226	29%
100-200-210-0000-5140	Retiree Medical Contribution	\$417	\$1,250	\$5,000	\$3,750	25%
100-200-210-0000-5217	Supplies	\$59	\$792	\$2,500	\$1,708	32%
100-200-210-0000-5218	Tools			\$1,000	\$1,000	0%
100-200-210-0000-5220	Harbor Patrol Supplies	\$176	\$358	\$3,500	\$3,142	10%
100-200-210-0000-5224	Almar Maintenance	\$0	\$10	\$2,500	\$2,490	0%
100-200-210-0000-5235	Vehicle & Equipment Fuel	\$768	\$2,036	\$7,000	\$4,964	29%
100-200-210-0000-5236	Harbor Patrol Training	\$315	\$3,871	\$12,000	\$8,129	32%
100-200-210-0000-5238	Harbor Patrol Misc. Expense	\$5,435	\$5,435	\$9,000	\$3,565	60%
100-200-210-0000-5244	Background Investigations			\$1,500	\$1,500	0%
100-200-210-0000-5262	Insurance Premiums	\$5,660	\$11,476	\$3,600	(\$7,876)	319%
100-200-210-0000-5278	Booking Fees			\$2,000	\$2,000	0%
100-200-210-0000-5415	Miscellaneous Professional Services			\$3,000	\$3,000	0%
100-200-210-0000-5425	Contract Services	\$4,860	\$4,860		(\$4,860)	0%
100-200-210-0000-5450	Other Services	\$0	\$4,391	\$56,000	\$51,609	8%
100-200-210-0000-5500	Mileage Reimbursement	\$84	\$496	\$1,500	\$1,004	33%
100-200-210-0000-5510	Meetings & Seminars			\$300	\$300	0%
100-200-210-0000-5665	Vehicle Maintenance			\$5,000	\$5,000	0%
100-200-210-0000-5692	Communications Maintenance			\$2,000	\$2,000	0%
100-200-210-0000-6100	Capitalized Equip. Xfer 1100			\$50,000	\$50,000	0%
	TOTAL HARBOR PATROL	\$58,913	\$169,968	\$665,018	\$495,050	26%

MARINA MANAGEMENT (220)						
100-200-220-0000-5000	Salaries - Regular	\$23,783	\$70,252	\$264,503	\$194,251	27%
100-200-220-0000-5005	Salaries - Overtime			\$1,000	\$1,000	0%
100-200-220-0000-5010	Wages - Part Time/Temporary	\$1,305	\$3,795	\$25,000	\$21,206	15%
100-200-220-0000-5025	Salaries - Holiday Pay			\$1,000	\$1,000	0%
100-200-220-0000-5040	Salaries - Call Back			\$350	\$350	0%
100-200-220-0000-5055	Unemployment Insurance (SUI)	\$0	\$55	\$2,572	\$2,517	2%
100-200-220-0000-5060	FICA Medicare/Social Security	\$1,949	\$5,756	\$20,000	\$14,244	29%
100-200-220-0000-5105	Workers' Compensation	\$651	\$1,952	\$9,593	\$7,641	20%
100-200-220-0000-5110	CalPERS Employer Share	\$0	\$5,617	\$37,132	\$31,515	15%
100-200-220-0000-5112	CalPERS Unfunded Liability	\$0	\$6,938	\$48,558	\$41,620	14%
100-200-220-0000-5115	Health Insurance	\$3,137	\$9,425	\$32,633	\$23,208	29%
100-200-220-0000-5120	Dental Insurance	\$207	\$630	\$2,537	\$1,907	25%
100-200-220-0000-5125	Long Term Disability/Life/AD&D	\$98	\$292	\$992	\$700	29%
100-200-220-0000-5140	Retiree Medical Contribution	\$417	\$1,250	\$5,000	\$3,750	25%
100-200-220-0000-5217	Supplies	\$0	\$731	\$2,500	\$1,769	29%
100-200-220-0000-5222	HBI Maintenance	\$0	\$388	\$2,500	\$2,112	16%
100-200-220-0000-5224	Almar Maintenance			\$5,000	\$5,000	0%
100-200-220-0000-5262	Insurance Premiums	\$219	\$656	\$6,798	\$6,142	10%
100-200-220-0000-5279	Bad Debt Expense			\$15,000	\$15,000	0%
100-200-220-0000-5280	Lien Sale Expenses	\$0	\$160	\$2,500	\$2,340	6%
100-200-220-0000-5465	Software License & Application			\$1,000	\$1,000	0%
100-200-220-0000-5500	Mileage Reimbursement	\$85	\$85	\$600	\$515	14%
	TOTAL MARINA MANAGEMENT	\$31,850	\$107,983	\$486,768	\$378,785	22%

RESCUE SERVICES (230)						
100-200-230-0000-5000	Salaries - Regular	\$2,352	\$6,687	\$17,812	\$11,125	38%
100-200-230-0000-5005	Salaries - Overtime	\$0	\$128	\$1,000	\$872	13%
100-200-230-0000-5010	Wages - Part Time/Temporary			\$1,000	\$1,000	0%
100-200-230-0000-5040	Salaries - Call Back	\$308	\$1,275	\$2,000	\$725	64%
100-200-230-0000-5045	Salaries - Call Ready	\$1,435	\$4,426	\$16,000	\$11,574	28%
100-200-230-0000-5055	Unemployment Insurance (SUI)			\$200	\$200	0%
100-200-230-0000-5060	FICA Medicare/Social Security	\$315	\$961	\$3,354	\$2,393	29%
100-200-230-0000-5105	Workers' Compensation	\$135	\$406	\$1,995	\$1,589	20%
100-200-230-0000-5110	CalPERS Employer Share	\$0	\$343	\$2,265	\$1,922	15%
100-200-230-0000-5112	CalPERS Unfunded Liability	\$0	\$423	\$2,962	\$2,539	14%
100-200-230-0000-5115	Health Insurance	\$597	\$1,760	\$6,787	\$5,027	26%
100-200-230-0000-5120	Dental Insurance	\$43	\$131	\$528	\$397	25%
100-200-230-0000-5125	Long Term Disability/Life/AD&D	\$20	\$61	\$206	\$145	30%
100-200-230-0000-5212	Safety Supplies	\$721	\$721	\$2,000	\$1,279	36%
100-200-230-0000-5217	Supplies			\$250	\$250	0%
100-200-230-0000-5222	HBI Maintenance			\$2,500	\$2,500	0%
100-200-230-0000-5224	Almar Maintenance	\$0	\$1,599	\$5,800	\$4,201	28%
100-200-230-0000-5226	Boat Fuel - Almar	\$870	\$2,231	\$8,900	\$6,669	25%
100-200-230-0000-5228	Boat Fuel - HBI	\$0	\$108		(\$108)	0%
100-200-230-0000-5236	Harbor Patrol Training			\$10,000	\$10,000	0%
100-200-230-0000-5238	Harbor Patrol Miscellaneous Expense			\$1,000	\$1,000	0%
100-200-230-0000-5262	Insurance Premiums	\$157	\$629	\$4,500	\$3,871	14%
100-200-230-0000-5425	Contract Services	\$0	\$19,008	\$20,000	\$992	95%
	TOTAL RESCUE SERVICES	\$6,955	\$40,897	\$111,059	\$70,162	37%

PARKING SERVICES (240)						
100-200-240-0000-5000	Salaries - Regular	\$7,394	\$20,166	\$89,195	\$69,029	23%
100-200-240-0000-5005	Salaries - Overtime	\$403	\$708	\$1,000	\$292	71%
100-200-240-0000-5010	Wages - Part Time/Temporary	\$14,151	\$33,559	\$124,000	\$90,441	27%
100-200-240-0000-5030	Salaries - Sick Pay	\$0	\$200	\$1,000	\$800	20%
100-200-240-0000-5055	Unemployment Insurance (SUI)	\$528	\$1,591	\$5,344	\$3,753	30%
100-200-240-0000-5060	FICA Medicare/Social Security	\$1,699	\$4,308	\$18,392	\$14,084	23%
100-200-240-0000-5105	Workers' Compensation	\$274	\$822	\$4,037	\$3,215	20%
100-200-240-0000-5110	CalPERS Employer Share	\$0	\$1,389	\$9,184	\$7,795	15%
100-200-240-0000-5112	CalPERS Unfunded Liability	\$0	\$1,716	\$12,011	\$10,295	14%
100-200-240-0000-5115	Health Insurance	\$1,411	\$4,226	\$14,432	\$10,206	29%
100-200-240-0000-5120	Dental Insurance	\$87	\$265	\$1,068	\$803	25%
100-200-240-0000-5125	Long Term Disability/Life/AD&D	\$41	\$123	\$418	\$295	29%
100-200-240-0000-5212	Safety Supplies			\$500	\$500	0%
100-200-240-0000-5217	Supplies	\$273	\$2,887	\$12,000	\$9,113	24%
100-200-240-0000-5218	Tools			\$100	\$100	0%
100-200-240-0000-5231	Boat Fuel - Free Ride	\$194	\$290	\$1,000	\$710	29%
100-200-240-0000-5235	Vehicle & Equipment Fuel	\$171	\$422	\$2,500	\$2,078	17%
100-200-240-0000-5240	Miscellaneous Employee Training			\$1,800	\$1,800	0%
100-200-240-0000-5254	Rent & Leases	\$1,000	\$2,000	\$10,000	\$8,000	20%
100-200-240-0000-5272	Software			\$1,000	\$1,000	0%
100-200-240-0000-5284	Credit Card Fees	\$2,224	\$5,548	\$23,000	\$17,452	24%
100-200-240-0000-5292	Uniform Cleaning/Laundry			\$500	\$500	0%
100-200-240-0000-5425	Contract Services	\$0	\$1,964	\$12,000	\$10,036	16%
100-200-240-0000-5450	Other Services	\$2,521	\$4,146	\$25,000	\$20,854	17%
100-200-240-0000-5465	Software License & Application			\$1,000	\$1,000	0%
100-200-240-0000-5610	Water Taxi Maintenance	\$0	\$114	\$3,500	\$3,386	3%
100-200-240-0000-5625	Signage	\$0	\$166	\$1,000	\$834	17%
100-200-240-0000-5635	Parking Meters R&M	\$0	\$431	\$1,100	\$669	39%
100-200-240-0000-5665	Vehicle Maintenance	\$0	\$425	\$5,000	\$4,575	9%
100-200-240-0000-5698	Equipment/Equipment R&M	\$0	\$703	\$6,000	\$5,297	12%
100-200-240-0000-6100	Capitalized Equip Xfer to 1100			\$75,000	\$75,000	0%
	TOTAL PARKING SERVICES	\$32,370	\$88,167	\$387,081	\$298,914	23%

EVENTS (250)						
100-200-250-0000-5000	Salaries - Regular	\$1,468	\$1,869	\$13,946	\$12,077	13%
100-200-250-0000-5005	Salaries - Overtime			\$2,000	\$2,000	0%
100-200-250-0000-5010	Wages - Part Time/Temporary			\$5,000	\$5,000	0%
100-200-250-0000-5055	Unemployment Insurance (SUI)	\$0	\$2	\$240	\$238	1%
100-200-250-0000-5060	FICA Medicare/Social Security	\$114	\$145	\$660	\$515	22%
100-200-250-0000-5105	Workers' Compensation	\$109	\$326	\$1,601	\$1,275	20%
100-200-250-0000-5110	CalPERS Employer Share	\$0	\$349	\$2,306	\$1,957	15%
100-200-250-0000-5112	CalPERS Unfunded Liability	\$0	\$431	\$3,016	\$2,585	14%
100-200-250-0000-5115	Health Insurance	\$480	\$1,402	\$5,445	\$4,043	26%
100-200-250-0000-5120	Dental Insurance	\$35	\$105	\$423	\$318	25%
100-200-250-0000-5125	Long Term Disability/Life/AD&D	\$16	\$49	\$166	\$117	29%
100-200-250-0000-5217	Supplies			\$4,200	\$4,200	0%
100-200-250-0000-5256	Equipment Rental	\$0	\$151	\$1,000	\$849	15%
100-200-250-0000-5290	Misc. Expenses	\$0	\$316	\$2,000	\$1,684	16%
100-200-250-0000-5625	Signage			\$500	\$500	0%
	TOTAL EVENTS	\$2,221	\$5,145	\$42,503	\$37,358	12%

FUEL SERVICES (280)						
100-200-280-0000-5000	Salaries - Regular	\$351	\$949	\$2,180	\$1,231	44%
100-200-280-0000-5005	Salaries - Overtime	\$0	\$80		(\$80)	0%
100-200-280-0000-5010	Wages - Part Time/Temporary	\$1,293	\$3,523	\$20,000	\$16,477	18%
100-200-280-0000-5055	Unemployment Insurance (SUI)	\$0	\$107	\$106	(\$1)	101%
100-200-280-0000-5060	FICA Medicare/Social Security	\$126	\$349	\$663	\$314	53%
100-200-280-0000-5105	Workers' Compensation	\$27	\$80	\$394	\$314	20%
100-200-280-0000-5110	CalPERS Employer Share	\$0	\$151	\$997	\$846	15%
100-200-280-0000-5112	CalPERS Unfunded Liability	\$0	\$186	\$1,304	\$1,118	14%
100-200-280-0000-5115	Health Insurance	\$113	\$345	\$1,342	\$997	26%
100-200-280-0000-5120	Dental Insurance	\$9	\$26	\$104	\$78	25%
100-200-280-0000-5125	Long Term Disability/Life/AD&D	\$4	\$12	\$41	\$29	29%
100-200-280-0000-5217	Supplies			\$1,000	\$1,000	0%
100-200-280-0000-5218	Tools			\$100	\$100	0%
100-200-280-0000-5245	Fuel Dock Gasoline	(\$1,138)	\$62,846	\$175,000	\$112,154	36%
100-200-280-0000-5246	Fuel Dock Diesel	(\$204)	\$43,827	\$240,000	\$196,173	18%
100-200-280-0000-5250	Fuel Dock Equipment & Supplies			\$1,000	\$1,000	0%
100-200-280-0000-5252	Underground Storage Tank Maintenance	\$75	\$529	\$2,500	\$1,971	21%
100-200-280-0000-5262	Insurance Premiums	\$154	\$462	\$4,000	\$3,538	12%
100-200-280-0000-5276	Permit Fees			\$3,800	\$3,800	0%
100-200-280-0000-5284	Credit Card Fees	\$1,002	\$2,075	\$7,000	\$4,925	30%
100-200-280-0000-5465	Software License & Application			\$1,000	\$1,000	0%
100-200-280-0000-5607	Fueling Equipment R&M			\$2,500	\$2,500	0%
	TOTAL FUEL SERVICES	\$1,811	\$115,548	\$465,031	\$349,483	25%

FACILITIES DEPARTMENT

Salaries - Regular	\$63,853	\$206,967	\$844,767	\$637,800	25%
Salaries - Overtime	\$2,772	\$16,363	\$32,000	\$15,637	51%
Wages - Part Time/Temporary	\$4,736	\$11,291	\$83,500	\$72,209	14%
Salaries - Comp. Time	\$1,499	\$1,499	\$500	(\$999)	300%
Salaries - Vacation	\$1,554	\$5,449	\$2,500	(\$2,949)	218%
Salaries - Holiday Pay	\$789	\$789	\$1,000	\$211	79%
Salaries - Sick Pay	\$232	\$232	\$250	\$18	93%
Salaries - Call Back	\$477	\$1,117	\$1,950	\$833	57%
Salaries - Call Ready	\$1,064	\$2,575	\$10,000	\$7,425	26%
Unemployment Insurance (SUI)	\$178	\$378	\$14,488	\$14,110	3%
FICA Medicare/Social Security	\$5,830	\$18,756	\$88,223	\$69,467	21%
Workers' Compensation	\$3,615	\$10,845	\$53,291	\$42,446	20%
CalPERS Employer Share	\$0	\$10,247	\$67,739	\$57,492	15%
CalPERS Unfunded Accrued Liability	\$0	\$12,656	\$88,585	\$75,929	14%
Health Insurance	\$15,373	\$46,032	\$191,075	\$145,043	24%
Dental Insurance	\$1,149	\$3,501	\$14,093	\$10,592	25%
Long Term Disability/Life/AD&D	\$542	\$1,625	\$5,512	\$3,887	29%
Retiree Medical Contribution	\$1,667	\$5,000	\$20,000	\$15,000	25%
Hazmat Supplies	\$0	\$180	\$10,500	\$10,320	2%
Safety Supplies	\$1,096	\$1,862	\$13,450	\$11,588	14%
Office Supplies	\$0	\$0	\$200	\$200	0%
Janitorial Supplies	\$2,523	\$5,947	\$30,000	\$24,053	20%
Supplies	\$1,433	\$5,293	\$20,000	\$14,707	26%
Tools	\$204	\$2,695	\$28,000	\$25,305	10%
Boat Fuel - Odd Job	\$0	\$55	\$750	\$695	7%
Boat Fuel - Dredge Skiff	\$17	\$97	\$1,200	\$1,103	8%
Boat Fuel - Seabright	\$0	\$29,405	\$125,000	\$95,595	24%
Boat Fuel - Dauntless	\$0	\$3,774	\$9,500	\$5,726	40%
Vehicle & Equipment Fuel	\$1,619	\$7,099	\$19,500	\$12,401	36%
Misc. Employee Training	\$0	\$5,085	\$25,000	\$19,915	20%
Equipment Rental	\$312	\$504	\$37,000	\$36,496	1%
Insurance Premiums	\$10,861	\$34,530	\$169,530	\$135,000	20%
Memberships, Dues, Subscriptions	\$0	\$0	\$1,250	\$1,250	0%
Meetings & Training	\$0	\$26	\$4,500	\$4,474	1%
Books	\$0	\$0	\$100	\$100	0%
Permit Fees	\$0	\$1,192	\$13,500	\$12,308	9%
Miscellaneous Expenses	\$0	\$1,085	\$6,350	\$5,265	17%
Uniform Cleaning/Laundry	\$421	\$1,926	\$14,000	\$12,074	14%
Interest Expense	\$0	\$35,401	\$494,290	\$458,889	7%
Gas & Electricity	\$12,655	\$49,104	\$205,000	\$155,896	24%
Water, Sewer, Garbage	\$9,374	\$27,266	\$117,000	\$89,734	23%
Hazmat Disposal	\$993	\$5,719	\$13,500	\$7,781	42%
Landscaping	\$0	\$1,511	\$10,000	\$8,489	15%
Custodial Contract	\$4,902	\$14,741	\$65,000	\$50,259	23%
Freight	\$0	\$0	\$2,500	\$2,500	0%
Legal Consultation	\$0	\$0	\$1,000	\$1,000	0%
Contract Services	\$2,250	\$5,091	\$10,000	\$4,909	51%
Engineering Services	\$0	\$0	\$28,000	\$28,000	0%
Environmental Services	\$0	\$13,142	\$10,000	(\$3,142)	131%
Dredge Consulting	\$786	\$21,707	\$25,000	\$3,293	87%
Other Services	\$371	\$9,821	\$11,500	\$1,679	85%
Mileage Reimbursement	\$11	\$545	\$2,200	\$1,655	25%
Building Repairs & Maintenance	\$985	\$3,692	\$40,000	\$36,308	9%
Piers & Marine Structures R&M	\$0	\$95	\$12,000	\$11,905	1%
Maintenance Workboat R&M	\$0	\$0	\$1,000	\$1,000	0%
Paint & Supplies	\$0	\$1,118	\$15,500	\$14,382	7%
Signage	\$0	\$1,279	\$7,000	\$5,721	18%
Parking Lot R&M	\$0	\$8	\$15,000	\$14,992	0%
Street Maintenance	\$0	\$0	\$2,500	\$2,500	0%
Storm Drain Maintenance	\$0	\$15	\$5,000	\$4,985	0%
Street Light Maintenance	\$0	\$0	\$1,000	\$1,000	0%
Vehicle Maintenance	\$104	\$2,839	\$21,500	\$18,661	13%
Utility Maintenance	\$0	\$5,365	\$15,000	\$9,635	36%
Other Repairs & Maintenance	\$0	\$1,618	\$4,700	\$3,082	34%
Ice Machine R&M	\$0	\$0	\$3,500	\$3,500	0%
Safety Equipment R&M	\$0	\$0	\$1,500	\$1,500	0%
Permits & Inspections	\$0	\$550	\$2,500	\$1,950	22%
Equipment/Equipment R&M	\$48	\$1,197	\$94,500	\$93,304	1%
Maint/Lube Inner Harbor Dredge	\$0	\$0	\$15,000	\$15,000	0%
Maint/Lube Seabright	\$1,801	\$42,253	\$90,000	\$47,747	47%
Maint/Lube Ancillary Equipment	\$63	\$771	\$20,000	\$19,229	4%
Maint/Lube Dauntless	\$0	\$2,819	\$30,000	\$27,181	9%
Dredge Paint/Coatings	\$0	\$0	\$10,000	\$10,000	0%
Booster Pump R&M	\$0	\$0	\$15,000	\$15,000	0%
Welding Supplies	\$0	\$1,374	\$16,000	\$14,626	9%
Fish Removal Expenses	\$0	\$14	\$2,500	\$2,486	1%
Waste Oil Disposal/Recycle	\$390	\$1,612	\$10,000	\$8,389	16%
Capitalized Equip. Transfer to 1100	\$4,085	\$52,991	\$205,956	\$152,965	26%
Principal Debt Payments	\$0	\$102,503	\$1,240,105	\$1,137,602	8%
January 2017 Winter Storms - Salaries	\$0	\$8,296	\$0	(\$8,296)	0%
TOTAL FACILITIES DEPARTMENT	\$158,549	\$715,044	\$3,494,493	\$2,779,449	20%

DOCKS, PIERS, MARINE STRUCTURES (310)						
100-300-310-0000-5000	Salaries - Regular	\$1,892	\$5,687	\$44,099	\$38,412	13%
100-300-310-0000-5005	Salaries - Overtime			\$2,000	\$2,000	0%
100-300-310-0000-5010	Wages - Part Time/Temporary			\$4,000	\$4,000	0%
100-300-310-0000-5055	Unemployment Insurance (SUI)	\$0	\$58	\$690	\$632	8%
100-300-310-0000-5060	FICA Medicare/Social Security	\$106	\$346	\$4,000	\$3,654	9%
100-300-310-0000-5105	Workers' Compensation	\$175	\$524	\$2,575	\$2,051	20%
100-300-310-0000-5110	CalPERS Employer Share	\$0	\$896	\$5,922	\$5,026	15%
100-300-310-0000-5112	CalPERS Unfunded Liability	\$0	\$1,106	\$7,744	\$6,638	14%
100-300-310-0000-5115	Health Insurance	\$769	\$2,336	\$9,460	\$7,124	25%
100-300-310-0000-5120	Dental Insurance	\$56	\$169	\$681	\$512	25%
100-300-310-0000-5125	Long Term Disability/Life/AD&D	\$26	\$79	\$266	\$187	30%
100-300-310-0000-5140	Retiree Medical Contribution	\$417	\$1,250	\$5,000	\$3,750	25%
100-300-310-0000-5212	Safety Supplies	\$321	\$321	\$1,000	\$679	32%
100-300-310-0000-5214	Office Supplies			\$200	\$200	0%
100-300-310-0000-5217	Supplies	\$71	\$71	\$1,000	\$929	7%
100-300-310-0000-5218	Tools	\$23	\$603	\$8,000	\$7,397	8%
100-300-310-0000-5230	Boat Fuel - Odd Job	\$0	\$55	\$750	\$695	7%
100-300-310-0000-5235	Vehicle & Equipment Fuel	\$341	\$885	\$1,000	\$115	88%
100-300-310-0000-5240	Miscellaneous Employee Training			\$5,000	\$5,000	0%
100-300-310-0000-5256	Equipment Rental			\$2,000	\$2,000	0%
100-300-310-0000-5262	Insurance Premiums	\$1,734	\$13,097	\$130,000	\$116,903	10%
100-300-310-0000-5268	Meetings & Training			\$1,500	\$1,500	0%
100-300-310-0000-5290	Miscellaneous Expenses			\$750	\$750	0%
100-300-310-0000-5292	Uniform Cleaning/Laundry	\$31	\$143	\$300	\$157	48%
100-300-310-0000-5430	Engineering Services			\$3,000	\$3,000	0%
100-300-310-0000-5500	Mileage Reimbursement	\$0	\$348	\$500	\$152	70%
100-300-310-0000-5605	Piers & Marine Structures R&M	\$0	\$95	\$12,000	\$11,905	1%
100-300-310-0000-5615	Maintenance Work Boat R&M			\$1,000	\$1,000	0%
100-300-310-0000-5620	Paint & Supplies			\$3,000	\$3,000	0%
100-300-310-0000-5625	Signage	\$0	\$1,005	\$1,000	(\$5)	101%
100-300-310-0000-5665	Vehicle Maintenance	\$0	\$1,650	\$3,000	\$1,350	55%
100-300-310-0000-5698	Equipment/Equipment R&M	\$0	\$26	\$4,500	\$4,474	1%
100-300-310-0000-5725	Welding Supplies			\$2,500	\$2,500	0%
100-300-310-0000-6100	Capitalized Equip Xfer to 1100			\$10,000	\$10,000	0%
100-300-310-0000-5672	Other Repairs & Maintenance	\$0	\$210		(\$210)	0%
	TOTAL DOCKS, PIERS, MARINE STRUCTURES	\$5,962	\$30,960	\$268,437	\$237,477	12%

UTILITIES (320)						
100-300-320-0000-5000	Salaries - Regular	\$1,654	\$7,453	\$54,097	\$46,644	14%
100-300-320-0000-5005	Salaries - Overtime			\$1,000	\$1,000	0%
100-300-320-0000-5010	Wages - Part Time/Temporary			\$1,000	\$1,000	0%
100-300-320-0000-5055	Unemployment Insurance (SUI)			\$921	\$921	0%
100-300-320-0000-5060	FICA Medicare/Social Security	\$125	\$561	\$5,500	\$4,939	10%
100-300-320-0000-5105	Workers' Compensation	\$233	\$699	\$3,434	\$2,735	20%
100-300-320-0000-5110	CalPERS Employer Share	\$0	\$776	\$5,132	\$4,356	15%
100-300-320-0000-5112	CalPERS Unfunded Liability	\$0	\$959	\$6,712	\$5,753	14%
100-300-320-0000-5115	Health Insurance	\$958	\$2,830	\$11,680	\$8,850	24%
100-300-320-0000-5120	Dental Insurance	\$74	\$226	\$908	\$682	25%
100-300-320-0000-5125	Long Term Disability/Life/AD&D	\$35	\$105	\$355	\$250	29%
100-300-320-0000-5140	Retiree Medical Contribution	\$417	\$1,250	\$5,000	\$3,750	25%
100-300-320-0000-5212	Safety Supplies			\$3,000	\$3,000	0%
100-300-320-0000-5217	Supplies	\$17	\$209	\$1,000	\$791	21%
100-300-320-0000-5240	Miscellaneous Employee Training			\$5,000	\$5,000	0%
100-300-320-0000-5290	Miscellaneous Expenses			\$200	\$200	0%
100-300-320-0000-5600	Building Repairs & Maintenance	\$0	\$2,002		(\$2,002)	0%
100-300-320-0000-5650	Storm Drain Maintenance	\$0	\$15	\$5,000	\$4,985	0%
100-300-320-0000-5665	Vehicle Maintenance	\$0	\$15	\$3,000	\$2,985	0%
100-300-320-0000-5670	Utility Maintenance	\$0	\$5,365	\$15,000	\$9,635	36%
100-300-320-0000-5698	Equipment/Equipment R&M	\$0	\$316	\$5,000	\$4,684	8%
	TOTAL UTILITIES	\$3,512	\$22,781	\$132,939	\$110,158	17%

BUILDINGS (330)						
100-300-330-0000-5000	Salaries - Regular	\$1,960	\$8,301	\$47,984	\$39,683	17%
100-300-330-0000-5005	Salaries - Overtime	\$52	\$52	\$1,000	\$948	5%
100-300-330-0000-5010	Wages - Part Time/Temporary	\$0	\$45	\$5,000	\$4,955	1%
100-300-330-0000-5015	Salaries - Comp. Time	\$1,110	\$1,110		(\$1,110)	0%
100-300-330-0000-5040	Salaries - Call Back	\$101	\$101		(\$101)	0%
100-300-330-0000-5045	Salaries - Call Ready	\$459	\$1,011	\$5,000	\$3,989	20%
100-300-330-0000-5055	Unemployment Insurance (SUI)			\$921	\$921	0%
100-300-330-0000-5060	FICA Medicare/Social Security	\$270	\$773	\$5,773	\$5,000	13%
100-300-330-0000-5105	Workers' Compensation	\$233	\$699	\$3,434	\$2,735	20%
100-300-330-0000-5110	CalPERS Employer Share	\$0	\$685	\$4,530	\$3,845	15%
100-300-330-0000-5112	CalPERS Unfunded Liability	\$0	\$846	\$5,924	\$5,078	14%
100-300-330-0000-5115	Health Insurance	\$826	\$2,429	\$15,880	\$13,451	15%
100-300-330-0000-5120	Dental Insurance	\$74	\$226	\$908	\$682	25%
100-300-330-0000-5125	Long Term Disability/Life/AD&D	\$35	\$105	\$355	\$250	29%
100-300-330-0000-5212	Safety Supplies	\$0	\$45	\$750	\$705	6%
100-300-330-0000-5216	Janitorial Supplies	\$2,523	\$5,927	\$30,000	\$24,073	20%
100-300-330-0000-5217	Supplies	\$125	\$645	\$3,500	\$2,855	18%
100-300-330-0000-5218	Tools	\$0	\$144	\$5,000	\$4,856	3%
100-300-330-0000-5235	Vehicle & Equipment Fuel	\$137	\$459	\$2,500	\$2,041	18%
100-300-330-0000-5240	Miscellaneous Employee Training	\$0	\$1,695	\$2,500	\$805	68%
100-300-330-0000-5262	Insurance Premiums	\$7,898	\$17,687	\$16,000	(\$1,687)	111%
100-300-330-0000-5266	Memberships, Dues, Subscriptions			\$250	\$250	0%
100-300-330-0000-5268	Meetings & Training			\$1,000	\$1,000	0%
100-300-330-0000-5282	Bank Service Charges	\$0	\$25		(\$25)	0%
100-300-330-0000-5290	Miscellaneous Expenses	\$0	\$520	\$200	(\$320)	260%
100-300-330-0000-5292	Uniform Cleaning/Laundry	\$132	\$379	\$3,200	\$2,821	12%
100-300-330-0000-5305	Water, Sewer & Garbage	\$5,088	\$13,578	\$57,000	\$43,422	24%
100-300-330-0000-5308	Hazmat Disposal			\$3,500	\$3,500	0%
100-300-330-0000-5310	Telephone & Alarms	\$207	\$207		(\$207)	0%
100-300-330-0000-5412	Custodial Contract	\$4,902	\$14,741	\$65,000	\$50,259	23%
100-300-330-0000-5425	Contract Services	\$0	\$140		(\$140)	0%
100-300-330-0000-5430	Engineering Services			\$15,000	\$15,000	0%
100-300-330-0000-5450	Other Services	\$371	\$371	\$1,500	\$1,129	25%
100-300-330-0000-5600	Building Repairs & Maintenance	\$985	\$3,272	\$40,000	\$36,728	8%
100-300-330-0000-5620	Paint & Supplies	\$0	\$5	\$2,500	\$2,495	0%
100-300-330-0000-5625	Signage	\$0	\$127	\$1,000	\$873	13%
100-300-330-0000-5645	Street Maintenance			\$1,000	\$1,000	0%
100-300-330-0000-5660	Street Light Maintenance			\$1,000	\$1,000	0%
100-300-330-0000-5665	Vehicle Maintenance			\$3,000	\$3,000	0%
100-300-330-0000-5698	Equipment/Equipment R&M	\$0	\$188	\$5,000	\$4,812	4%
100-300-330-0000-5725	Welding Supplies	\$0	\$31	\$1,500	\$1,469	2%
	TOTAL BUILDINGS	\$27,487	\$76,569	\$358,609	\$282,040	21%

GROUNDS (340)						
100-300-340-0000-5000	Salaries - Regular	\$17,856	\$58,087	\$165,779	\$107,692	35%
100-300-340-0000-5005	Salaries - Overtime	\$1,077	\$2,803	\$3,000	\$197	93%
100-300-340-0000-5010	Wages - Part Time/Temporary	\$4,096	\$9,955	\$58,500	\$48,545	17%
100-300-340-0000-5020	Salaries - Vacation Pay			\$1,500	\$1,500	0%
100-300-340-0000-5030	Salaries - Sick Pay			\$250	\$250	0%
100-300-340-0000-5040	Salaries - Call Back	\$376	\$1,017	\$1,450	\$433	70%
100-300-340-0000-5045	Salaries - Call Ready	\$605	\$1,564	\$5,000	\$3,436	31%
100-300-340-0000-5055	Unemployment Insurance (SUI)	\$58	\$168	\$3,950	\$3,782	4%
100-300-340-0000-5060	FICA Medicare/Social Security	\$1,838	\$5,619	\$24,000	\$18,381	23%
100-300-340-0000-5105	Workers' Compensation	\$999	\$2,998	\$14,732	\$11,734	20%
100-300-340-0000-5110	CalPERS Employer Share	\$0	\$2,609	\$17,246	\$14,637	15%
100-300-340-0000-5112	CalPERS Unfunded Liability	\$0	\$3,222	\$22,554	\$19,332	14%
100-300-340-0000-5115	Health Insurance	\$4,073	\$12,268	\$50,113	\$37,845	24%
100-300-340-0000-5120	Dental Insurance	\$318	\$968	\$3,896	\$2,928	25%
100-300-340-0000-5125	Long Term Disability/Life/AD&D	\$150	\$449	\$1,524	\$1,075	29%
100-300-340-0000-5140	Retiree Medical Contribution	\$417	\$1,250	\$5,000	\$3,750	25%
100-300-340-0000-5210	Hazmat Supplies	\$0	\$180	\$7,500	\$7,320	2%
100-300-340-0000-5212	Safety Supplies	\$191	\$438	\$3,200	\$2,762	14%
100-300-340-0000-5216	Janitorial Supplies	\$0	\$20		(\$20)	0%
100-300-340-0000-5217	Supplies	\$1,163	\$2,070	\$6,500	\$4,430	32%
100-300-340-0000-5218	Tools	\$181	\$1,035	\$5,000	\$3,965	21%
100-300-340-0000-5235	Vehicle & Equipment Fuel	\$621	\$977	\$7,500	\$6,523	13%
100-300-340-0000-5240	Miscellaneous Employee Training			\$2,500	\$2,500	0%
100-300-340-0000-5256	Equipment Rental	\$40	\$232	\$3,000	\$2,768	8%
100-300-340-0000-5266	Memberships, Dues, Subscriptions			\$500	\$500	0%
100-300-340-0000-5276	Permit Fees			\$2,500	\$2,500	0%
100-300-340-0000-5292	Uniform Cleaning/Laundry	\$127	\$667	\$4,000	\$3,333	17%
100-300-340-0000-5300	Gas & Electricity	\$11,643	\$45,175	\$185,000	\$139,825	24%
100-300-340-0000-5305	Water, Sewer & Garbage	\$4,287	\$13,688	\$60,000	\$46,312	23%
100-300-340-0000-5308	Hazmat Disposal	\$993	\$5,270	\$8,500	\$3,230	62%
100-300-340-0000-5405	Landscaping	\$0	\$1,511	\$10,000	\$8,489	15%
100-300-340-0000-5425	Contract Services	\$2,250	\$5,091	\$10,000	\$4,909	51%
100-300-340-0000-5500	Mileage Reimbursement	\$11	\$11	\$500	\$489	2%
100-300-340-0000-5600	Building Repairs & Maintenance	\$0	\$420		(\$420)	0%
100-300-340-0000-5620	Paint & Supplies	\$0	\$41	\$5,000	\$4,959	1%
100-300-340-0000-5625	Signage	\$0	\$147	\$5,000	\$4,853	3%
100-300-340-0000-5630	Parking Lot R&M	\$0	\$8	\$15,000	\$14,992	0%
100-300-340-0000-5645	Street Maintenance			\$2,500	\$2,500	0%
100-300-340-0000-5665	Vehicle Maintenance	\$0	\$611	\$5,000	\$4,389	12%
100-300-340-0000-5672	Other Repairs & Maintenance	\$0	\$1,312	\$3,500	\$2,188	37%
100-300-340-0000-5696	Permits & Inspections	\$0	\$550	\$2,500	\$1,950	22%
100-300-340-0000-5698	Equipment/Equipment R&M	\$0	\$403	\$10,000	\$9,597	4%
100-300-340-0000-5800	Fish Removal Expenses	\$0	\$14	\$2,500	\$2,486	1%
100-300-340-0000-5805	Waste Oil Disposal/Recycle	\$390	\$1,612	\$10,000	\$8,389	16%
100-300-340-0000-6100	Capitalized Equipment Xfer to 1100	\$0	\$48,906	\$50,000	\$1,094	98%
	TOTAL GROUNDS	\$53,757	\$184,458	\$755,694	\$571,236	24%

AERATION (350)						
100-300-350-0000-5000	Salaries - Regular	\$0	\$3,286	\$16,568	\$13,282	20%
100-300-350-0000-5055	Unemployment Insurance (SUI)			\$236	\$236	0%
100-300-350-0000-5060	FICA Medicare/Social Security	\$0	\$257	\$1,482	\$1,225	17%
100-300-350-0000-5105	Workers' Compensation	\$60	\$179	\$882	\$703	20%
100-300-350-0000-5110	CalPERS Employer Share	\$0	\$358	\$2,369	\$2,011	15%
100-300-350-0000-5112	CalPERS Unfunded Liability	\$0	\$443	\$3,098	\$2,655	14%
100-300-350-0000-5115	Health Insurance	\$252	\$831	\$2,999	\$2,168	28%
100-300-350-0000-5120	Dental Insurance	\$19	\$58	\$233	\$175	25%
100-300-350-0000-5125	Long Term Disability/Life/AD&D	\$9	\$27	\$91	\$64	30%
100-300-350-0000-5217	Supplies			\$500	\$500	0%
100-300-350-0000-5300	Gas & Electricity	\$1,012	\$3,928	\$20,000	\$16,072	20%
100-300-350-0000-5698	Equipment/Equip. R&M	\$48	\$176	\$10,000	\$9,824	2%
	TOTAL AERATION	\$1,400	\$9,544	\$58,458	\$48,914	16%

FISHERY SUPPORT (360)						
100-300-360-0000-5000	Salaries - Regular	\$556	\$946	\$13,175	\$12,229	7%
100-300-360-0000-5055	Unemployment Insurance (SUI)			\$47	\$47	0%
100-300-360-0000-5060	FICA Medicare/Social Security	\$3	\$33	\$293	\$260	11%
100-300-360-0000-5105	Workers' Compensation	\$12	\$35	\$174	\$139	20%
100-300-360-0000-5110	CalPERS Employer Share	\$0	\$91	\$603	\$512	15%
100-300-360-0000-5112	CalPERS Unfunded Liability	\$0	\$113	\$788	\$675	14%
100-300-360-0000-5115	Health Insurance	\$50	\$149	\$592	\$443	25%
100-300-360-0000-5120	Dental Insurance	\$4	\$11	\$46	\$35	25%
100-300-360-0000-5125	Long Term Disability/Life/AD&D	\$2	\$5	\$18	\$13	29%
100-300-360-0000-5675	Ice Equipment R&M			\$3,500	\$3,500	0%
	TOTAL FISHERY SUPPORT	\$626	\$1,384	\$19,236	\$17,852	7%

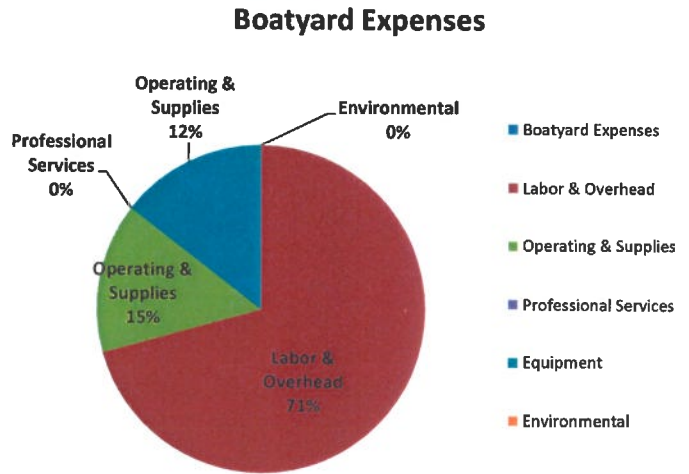
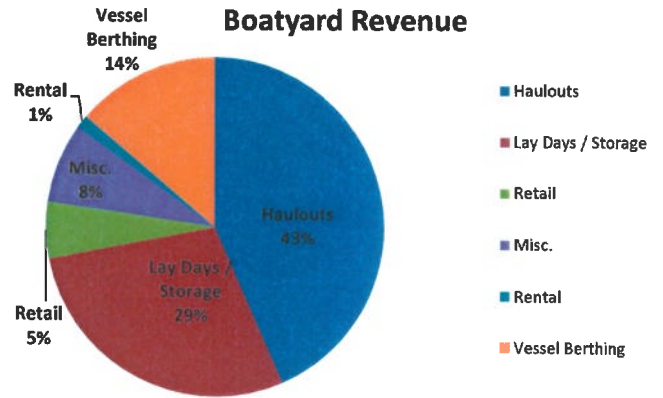
CAPITAL PROJECTS (390)								
100-300-390-0000-5000	Salaries - Regular			\$5,147	\$5,147	0%		
100-300-390-0000-5055	Unemployment Insurance (SUI)			\$200	\$200	0%		
100-300-390-0000-5060	FICA Medicare/Social Security			\$400	\$400	0%		
100-300-390-0000-5276	Permit Fees			\$1,000	\$1,000	0%		
100-300-390-0000-5290	Miscellaneous Expenses			\$200	\$200	0%		
100-300-390-0000-5298	Interest Expense	\$0	\$35,401	\$494,290	\$458,889	7%		
100-300-390-0000-5416	Legal Consultation			\$1,000	\$1,000	0%		
100-300-390-0000-5430	Engineering Services			\$10,000	\$10,000	0%		
100-300-390-0000-5500	Mileage Reimbursement			\$200	\$200	0%		
100-300-390-0000-6200	Principal Debt Payments	\$0	\$102,503	\$1,240,105	\$1,137,602	8%		
	TOTAL CAPITAL PROJECTS			\$0	\$35,401	\$512,437	\$477,036	7%
DREDGING OPERATIONS (400)								
100-300-400-0000-5000	Salaries - Regular	\$39,935	\$123,207	\$497,918	\$374,711	25%		
100-300-400-0000-5005	Salaries - Overtime	\$1,643	\$13,508	\$25,000	\$11,492	54%		
100-300-400-0000-5010	Wages - Part Time/Temporary	\$640	\$1,290	\$15,000	\$13,710	9%		
100-300-400-0000-5015	Salaries - Comp. Time	\$389	\$389	\$500	\$111	78%		
100-300-400-0000-5020	Salaries - Vacation Pay	\$1,554	\$5,449	\$1,000	(\$4,449)	545%		
100-300-400-0000-5025	Salaries - Holiday Pay	\$789	\$789	\$1,000	\$211	79%		
100-300-400-0000-5030	Salaries - Sick Pay	\$232	\$232		(\$232)	0%		
100-300-400-0000-5040	Salaries - Call Back			\$500	\$500	0%		
100-300-400-0000-5055	Unemployment Insurance (SUI)	\$120	\$152	\$7,523	\$7,371	2%		
100-300-400-0000-5060	FICA Medicare/Social Security	\$3,489	\$11,168	\$46,775	\$35,607	24%		
100-300-400-0000-5105	Workers' Compensation	\$1,903	\$5,710	\$28,060	\$22,350	20%		
100-300-400-0000-5110	CalPERS Employer Share	\$0	\$4,831	\$31,937	\$27,106	15%		
100-300-400-0000-5112	CalPERS Unfunded Liability	\$0	\$5,967	\$41,765	\$35,798	14%		
100-300-400-0000-5115	Health Insurance	\$8,444	\$25,188	\$100,351	\$75,163	25%		
100-300-400-0000-5120	Dental Insurance	\$605	\$1,844	\$7,421	\$5,577	25%		
100-300-400-0000-5125	Long Term Disability/Life/AD&D	\$286	\$855	\$2,903	\$2,048	29%		
100-300-400-0000-5140	Retiree Medical Contribution	\$417	\$1,250	\$5,000	\$3,750	25%		
100-300-400-0000-5210	Hazmat Supplies			\$3,000	\$3,000	0%		
100-300-400-0000-5212	Safety Supplies	\$584	\$1,058	\$5,500	\$4,442	19%		
100-300-400-0000-5217	Supplies	\$57	\$2,298	\$7,500	\$5,202	31%		
100-300-400-0000-5218	Tools	\$0	\$914	\$10,000	\$9,087	9%		
100-300-400-0000-5232	Boat Fuel - Dredge Skiff	\$17	\$97	\$1,200	\$1,103	8%		
100-300-400-0000-5233	Boat Fuel - Seabright	\$0	\$29,405	\$125,000	\$95,595	24%		
100-300-400-0000-5234	Boat Fuel - Dauntless	\$0	\$3,774	\$9,500	\$5,726	40%		
100-300-400-0000-5235	Vehicle & Equipment Fuel	\$520	\$4,779	\$8,500	\$3,721	56%		
100-300-400-0000-5240	Miscellaneous Employee Training	\$0	\$3,390	\$10,000	\$6,610	34%		
100-300-400-0000-5256	Equipment Rental	\$272	\$272	\$32,000	\$31,728	1%		
100-300-400-0000-5262	Insurance Premiums	\$1,230	\$3,746	\$23,530	\$19,785	16%		
100-300-400-0000-5266	Memberships, Dues, Subscriptions			\$500	\$500	0%		
100-300-400-0000-5268	Meetings & Training	\$0	\$26	\$2,000	\$1,974	1%		
100-300-400-0000-5270	Books			\$100	\$100	0%		
100-300-400-0000-5276	Permit Fees	\$0	\$1,192	\$10,000	\$8,808	12%		
100-300-400-0000-5290	Miscellaneous Expenses	\$0	\$565	\$5,000	\$4,435	11%		
100-300-400-0000-5292	Uniform Cleaning/Laundry	\$131	\$737	\$6,500	\$5,763	11%		
100-300-400-0000-5308	Hazmat Disposal	\$0	\$449	\$5,000	\$4,551	9%		
100-300-400-0000-5418	Freight			\$2,500	\$2,500	0%		
100-300-400-0000-5440	Environmental Services	\$0	\$13,142	\$10,000	(\$3,142)	131%		
100-300-400-0000-5445	Dredge Consulting	\$786	\$21,707	\$25,000	\$3,293	87%		
100-300-400-0000-5450	Other Services	\$0	\$9,450	\$10,000	\$550	95%		
100-300-400-0000-5500	Mileage Reimbursement	\$0	\$186	\$1,000	\$814	19%		
100-300-400-0000-5620	Paint & Supplies	\$0	\$1,072	\$5,000	\$3,928	21%		
100-300-400-0000-5665	Vehicle Maintenance	\$104	\$564	\$7,500	\$6,936	8%		
100-300-400-0000-5672	Other Repairs & Maintenance	\$0	\$96	\$1,200	\$1,104	8%		
100-300-400-0000-5685	Safety Equipment R&M			\$1,500	\$1,500	0%		
100-300-400-0000-5698	Equipment/Equipment R&M	\$0	\$88	\$60,000	\$59,912	0%		
100-300-400-0000-5700	Maint/Lube Inner Harbor Dredge			\$15,000	\$15,000	0%		
100-300-400-0000-5705	Maint/Lube Dredge Seabright	\$1,801	\$42,253	\$90,000	\$47,747	47%		
100-300-400-0000-5707	Maint/Lube - Ancillary Equipment	\$63	\$771	\$20,000	\$19,229	4%		
100-300-400-0000-5710	Maint/Lube Dredge Workboat Dauntless	\$0	\$2,819	\$30,000	\$27,181	9%		
100-300-400-0000-5715	Dredge Paint/Coatings			\$10,000	\$10,000	0%		
100-300-400-0000-5720	Booster Pump R&M			\$15,000	\$15,000	0%		
100-300-400-0000-5725	Welding Supplies	\$0	\$1,344	\$12,000	\$10,656	11%		
100-300-400-SO01-5000	January 2017 Winter Storms - Salaries	\$0	\$8,296		(\$8,296)	0%		
100-300-400-0000-6105	Capitalized Equip Xfer to 1100	\$4,085	\$4,085	\$145,956	\$141,871	3%		
	TOTAL DREDGING OPERATIONS	\$66,010	\$356,321	\$1,393,183	\$1,036,862	26%		

BOATYARD OPERATIONS (500)						
100-500-500-0000-5000	Salaries - Regular	\$9,836	\$29,055	\$109,820	\$80,765	26%
100-500-500-0000-5005	Salaries - Overtime	\$99	\$260	\$1,500	\$1,240	17%
100-500-500-0000-5010	Wages - Part Time/Temp.	\$640	\$1,648	\$15,500	\$13,852	11%
100-500-500-0000-5040	Call Back			\$500	\$500	0%
100-500-500-0000-5055	Unemployment Insurance (SUI)	\$32	\$91	\$1,302	\$1,211	7%
100-500-500-0000-5060	FICA Medicare/Social Security	\$792	\$2,315	\$10,370	\$8,055	22%
100-500-500-0000-5105	Workers' Compensation	\$715	\$2,144	\$10,533	\$8,389	20%
100-500-500-0000-5110	CalPERS Employer Share	\$0	\$1,138	\$7,522	\$6,384	15%
100-500-500-0000-5112	CalPERS Unfunded Liability	\$0	\$1,405	\$9,837	\$8,432	14%
100-500-500-0000-5115	Health Insurance	\$2,786	\$8,329	\$37,229	\$28,900	22%
100-500-500-0000-5120	Dental Insurance	\$227	\$692	\$2,786	\$2,094	25%
100-500-500-0000-5125	Long Term Disability/Life/AD&D	\$107	\$321	\$1,090	\$769	29%
100-500-500-0000-5204	Advertising			\$525	\$525	0%
100-500-500-0000-5210	Hazmat Supplies			\$1,000	\$1,000	0%
100-500-500-0000-5212	Safety Supplies	\$124	\$124	\$500	\$376	25%
100-500-500-0000-5217	Supplies	\$850	\$1,053	\$2,500	\$1,447	42%
100-500-500-0000-5218	Tools	\$48	\$684	\$1,000	\$316	68%
100-500-500-0000-5235	Fuel - Travelift	\$247	\$608	\$2,100	\$1,492	29%
100-500-500-0000-5236	Boatyard Training			\$700	\$700	0%
100-500-500-0000-5240	Miscellaneous Employee Training			\$500	\$500	0%
100-500-500-0000-5256	Equipment Rental			\$1,000	\$1,000	0%
100-500-500-0000-5262	Insurance Premiums	\$314	\$943	\$2,500	\$1,557	38%
100-500-500-0000-5276	Permit Fees	\$0	\$419	\$2,500	\$2,081	17%
100-500-500-0000-5284	Credit Card Fees	\$498	\$1,601	\$4,500	\$2,899	36%
100-500-500-0000-5290	Misc. Expenses	\$23	\$94	\$2,500	\$2,406	4%
100-500-500-0000-5292	Uniforms			\$400	\$400	0%
100-500-500-0000-5300	Gas & Electricity	\$1,366	\$2,883	\$18,000	\$15,117	16%
100-500-500-0000-5305	Water, Sewer, Garbage	\$390	\$1,040	\$4,100	\$3,060	25%
100-500-500-0000-5308	Hazmat Disposal			\$5,000	\$5,000	0%
100-500-500-0000-5310	Telephone & Alarms	\$164	\$474	\$2,000	\$1,526	24%
100-500-500-0000-5315	Sanitary District Charges			\$1,000	\$1,000	0%
100-500-500-0000-5425	Contract Services			\$500	\$500	0%
100-500-500-0000-5430	Engineering Services			\$500	\$500	0%
100-500-500-0000-5450	Other Services			\$2,000	\$2,000	0%
100-500-500-0000-5465	Software License & Application			\$500	\$500	0%
100-500-500-0000-5500	Mileage Reimbursement			\$200	\$200	0%
100-500-500-0000-5625	Signage			\$500	\$500	0%
100-500-500-0000-5694	Office Equipment			\$200	\$200	0%
100-500-500-0000-5698	Equipment R&M	\$0	\$9,727	\$6,000	(\$3,727)	162%
100-500-500-0000-7000	Filtration System R&M			\$3,000	\$3,000	0%
100-500-500-0000-7005	Filtration System Supplies			\$1,500	\$1,500	0%
100-500-500-0000-7020	Cost of Goods Sold	\$3,520	\$3,520	\$10,000	\$6,480	35%
100-500-500-0000-6100	Capital Outlay			\$8,000	\$8,000	0%
TOTAL BOATYARD OPERATIONS		\$22,778	\$70,568	\$285,214	\$214,646	25%

CAPITAL IMPROVEMENT PROGRAM (900)						
100-900-900-F004-5000	Sewer Lift Station Upgrade Labor	\$0	\$226		(\$226)	0%
100-900-900-F005-5000	Piling Replacement Labor	\$29	\$403		(\$403)	0%
100-900-900-F006-5000	Pavement Repairs Labor	\$790	\$790		(\$790)	0%
100-900-900-F006-6300	Pavement Repairs Budget	\$0	\$14,500		(\$14,500)	0%
100-900-900-F008-6300	Dock Upgrades Budget	\$0	\$1,373		(\$1,373)	0%
100-900-900-F008-5000	Dock Upgrades Labor	\$0	\$389		(\$389)	0%
100-900-900-F027-5000	Aldo's Seawall Labor	\$4,158	\$6,606		(\$6,606)	0%
100-900-900-F027-5430	Aldo's Seawall Engineering	\$0	\$21,699		(\$21,699)	0%
100-900-900-F027-6300	Aldo's Seawall Budget	\$214,429	\$220,721		(\$220,721)	0%
100-900-900-F032-5000	Pappy Park Labor	\$0	\$35		(\$35)	0%
100-900-900-F032-6300	Pappy Park Budget	\$2,838	\$2,838		(\$2,838)	0%
100-900-900-F036-5000	X/J Dock Kayak Storage Labor	\$3,912	\$7,285		(\$7,285)	0%
100-900-900-F036-6300	X/J Dock Kayak Storage Budget	\$8,612	\$12,604		(\$12,604)	0%
100-900-900-H001-5000	Harbor Security Labor	\$442	\$3,242		(\$3,242)	0%
100-900-900-H001-6300	Harbor Security Upgrades Budget	\$7,782	\$22,811		(\$22,811)	0%
100-900-900-OP02-5000	Concession Lot Automation Labor	\$200	\$690		(\$690)	0%
100-900-900-OP02-6300	Concession Lot Automation Budget	\$1,746	\$5,181		(\$5,181)	0%
TOTAL CAPITAL IMPROVEMENT PROGRAM		\$244,938	\$321,391	\$0	(\$321,391)	0%

DEPRECIATION						
000-000-000-0000-6003	Depreciation - Docks	\$59,581	\$178,744		(\$178,744)	0%
000-000-000-0000-6005	Depreciation - Structures & Improvements	\$52,666	\$157,998		(\$157,998)	0%
000-000-000-0000-6027	Depreciation - Office Equipment	\$1,859	\$5,576		(\$5,576)	0%
000-000-000-0000-6030	Depreciation - Equipment	\$23,313	\$69,938		(\$69,938)	0%
000-000-000-0000-6040	Depreciation - Boatyard Sweeper	\$333	\$999		(\$999)	0%
000-000-000-0000-6045	Depreciation - Travelift	\$2,250	\$6,750		(\$6,750)	0%
TOTAL DEPRECIATION		\$140,002	\$420,005	\$0	(\$420,005)	0%

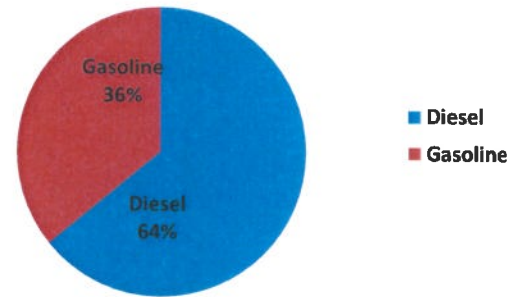
	QTD Apr - Jun	YTD Apr - Jun	% of Budget
Boatyard Revenue			
Haulouts	\$41,914	\$41,914	41%
Lay Days / Storage	\$27,535	\$27,535	28%
Retail	\$5,177	\$5,177	52%
Misc.	\$7,425	\$7,425	37%
Rental	\$1,185	\$1,185	66%
Vessel Berthing	\$13,295	\$13,295	89%
Total Revenue	\$96,530	\$96,530	52%
Boatyard Expenses			
Labor & Overhead	\$47,399	\$47,399	18%
Operating & Supplies	\$9,923	\$9,923	18%
Professional Services	\$0	\$0	0%
Equipment	\$9,727	\$9,727	81%
Environmental	\$0	\$0	0%
Cost of Goods Sold	\$3,520	\$3,520	35%
Total Operating Expenses	\$70,568	\$70,568	25%
Net Profit / (Loss)	\$25,962	\$25,962	



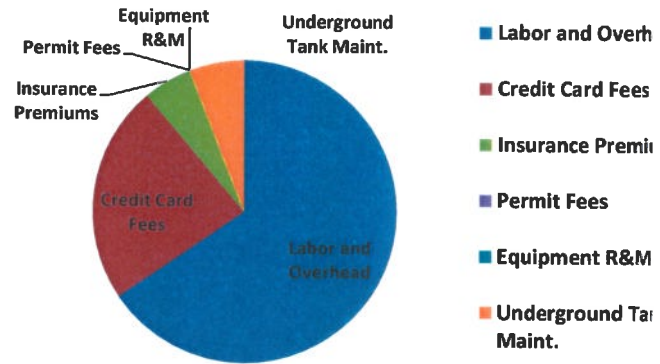
Santa Cruz Port District
 Quarterly Fuel Dock Report
 For the Three Months Ended June 30, 2019

	FY 2020		% of Budget
	QTD Apr - Jun	YTD Apr - Jun	
Fuel Dock Revenue			
Diesel	\$200,150	\$200,150	53%
Gasoline	\$111,990	\$111,990	55%
Total Revenue	\$312,140	\$312,140	54%
Cost of Sales			
Diesel	\$53,465	\$53,465	18%
Gasoline	\$77,797	\$77,797	36%
Total Cost of Sales	\$131,262	\$131,262	27%
Gross Profit	\$180,878	\$180,878	
Operating Expenses			
Labor and Overhead	\$5,809	\$5,809	31%
Credit Card Fees	\$2,075	\$2,075	30%
Insurance Premiums	\$462	\$462	12%
Permit Fees	\$0	\$0	0%
Equipment R&M	\$0	\$0	0%
Underground Tank Maint.	\$529	\$529	21%
Supplies	\$0	\$0	0%
Total Operating Expenses	\$8,875	\$8,875	25%
Net Profit / (Loss)	\$172,002	\$172,002	
Profit Margin	55%	55%	

Fuel Dock Revenue



Fuel Dock Expenses





TO: Port District Commission
FROM: Latisha Marshall, Harbormaster
DATE: August 3, 2019
SUBJECT: Crime/Incident/Citation Report August 2019

Crime Reports, Assists Outside Department, and Incident Reports:

- 7.1.19 Harbor Patrol was responded to a report of a suicidal subject in the area of the north harbor dry storage. Harbor Patrol transported the subject to Dominican Hospital where he was treated and held for evaluation.
- 7.2.19 Harbor Patrol responded to a report of an unconscious subject in the surf line at Seabright Beach. The subject reported he had been intoxicated and fell asleep too close to the water. The subject left the beach under his own power.
- 7.6.19 Harbor Patrol took an accident report of a sailboat struck another vessel due to moderate wind conditions. Minor damage was reported, no injuries reported.
- 7.8.19 Harbor Patrol took a stolen property report after an outboard motor was stolen from the area of E-Dock. It was later discovered that the owner of the motor left it unattended near the E-Dock dumpster and a passerby picked it up. The motor was returned to the rightful owner.
- 7.11.19 Harbor Patrol took an accident report after the Travelift operator hit and broke a downrigger pole. No injuries reported.
- 7.15.19 Harbor Patrol took an incident report after a harbor concessionaire and a customer had a verbal dispute over the use of an air pump.
- 7.17.19 Harbor Patrol responded to a disturbance in the area of the O-dock restrooms. Upon arrival, a juvenile male assaulted his mother and fled the area on foot. Harbor Patrol chased the suspect and contacted him in the area of Alta Loma Lane. The suspect was combative and eventually subdued on the ground. The suspect was placed in the patrol truck and proceeded to bang his head on the windows and bars. Harbor Patrol placed the suspect in a wrap restraint and leg restraints and transported him to Dominican Hospital where he was treated for self-sustained injuries. The subject was then booked at Juvenile Hall. Harbor Patrol officers sustained minor injuries not requiring treatment.
- 7.17.19 Harbor Patrol took a vandalism report after a harbor concessionaire reported damage to an interior door jamb. The building was inspected for other damage, no other damage was reported.

- 7.18.19 Harbor Patrol took a vehicle accident report after a vehicle collided into another vehicle while pulling into a parking space in the concession lot. Minor damage was reported, no injuries reported.
- 7.23.19 Harbor Patrol took a theft report after a leaf blower was taken from a truck bed in the area of the maintenance yard. No suspect information.
- 7.26.19 Harbor Patrol responded to a vessel operator's request for assistance in the south harbor entrance after his motor began billowing smoke. The vessel was escorted back to the harbor and Central Fire inspected the vessel to ensure there was no active fire.
- 7.29.19 Harbor Patrol took a stolen property report after two dollies and a cooler were stolen from a storage room at the O-dock restroom building. It was believed that the lock mechanism was faulty, so a new lock was installed.

Search/Rescue/Recovery:

- 7.3.19 Harbor Patrol responded to a confirmed water rescue in the area of New Brighton Beach for two body surfers caught in a rip current. Prior to arrival the surfers self-rescued and the call was canceled.
- 7.7.19 Harbor Patrol was notified on VHF 09 that a de-masted sailboat was seen adrift .75 mile offshore, in the area of 36th Avenue. The vessel operator was contacted and was able to make it to the harbor under power. No injuries reported.
- 7.8.19 Harbor Patrol responded to a confirmed water rescue in the area of Sunny Cove Beach for a swimmer in distress. Prior to arrival, the swimmer self-rescued.
- 7.8.19 Harbor Patrol responded to a confirmed water rescue in the area of 38th Avenue for multiple surfers in distress. All surfers were able to self-rescue prior to arrival.
- 7.8.19 Harbor Patrol responded to a confirmed water rescue at Cowell's Beach for a surfer in distress. Prior to arrival, Santa Cruz Fire Department was able to bring the victim ashore using the Manor Avenue stairs.
- 7.15.19 Harbor Patrol responded to a confirmed water rescue in the area of Steamer's Lane for a surfer in distress. The surfer was able to self-rescue prior to arrival and the call was canceled.
- 7.16.19 Harbor Patrol responded to a confirmed water rescue in the area of Capitola Beach for a surfer in distress. With the assistance of a rescue swimmer, the injured surfer was brought aboard the *Almar* and transported to the Capitola Wharf where he was treated by paramedics.

7.17.19 Harbor Patrol responded to an unconfirmed water rescue in the area of the Hook for two missing surfers. After conducting a grid pattern search for nearly an hour, the surfers were located. Three rescue swimmers were deployed to assist the injured surfers to the *Almar*. Once aboard, the victims were transported to the harbor where AMR was standing by. Both victims were transported to Dominican Hospital.

Parking citations: 502

July 2019

Dear Santa Cruz Harbor
Staff & Port Commission,

A note of thanks
to you for a job well
done. The recent
paving job of the
pedestrian / vehicle
path from the Murray
street bridge along the
west side is fantastic!!
Such an improvement!

Thank you!!!

As neighbors, we
frequently walk
that path and enjoy
the scenery & fresh
air. The re-paved
path is safer and
a much more enjoyable
setting. (The contractors did a
great job!)

Keep up the good
work!!

Thank you,
Scott Harman

Marian Olin

From: Andy Kreyche <akreyche@gmail.com>
Sent: Thursday, July 25, 2019 1:39 PM
To: scpd@ SCPD; Marian Olin
Subject: Harbor Water Taxi

Dear Port Director Olin and Commissioners-

I'm writing to in appreciation for the water taxi service in the past and to urge you to find a solution to replace it in the future. I've been a resident of the east side of Santa Cruz since 1975, so have lived in close proximity to the harbor. It is my regular practice on weekend mornings to walk from my home through Arana Gulch and the harbor to the beach. I thoroughly enjoy the atmosphere of the harbor area and patronize many of the businesses there.

When I recently asked Don Kinnamon about the suspension of the water taxi service, he gave me the background and I've since read the status as shared on the Harbor's Facebook page. I have many fond recollections of riding the water taxi: with my dog and son, with visitors, and taking my mom for her last ride, when neither her frail body nor her advanced dementia could dampen her spirit while out on the water. Needless to say, I'm sorely disappointed that the service was interrupted so abruptly, affecting plans to take my granddaughter on an outing this summer. I'm encouraged by your exploration of ways to continue the service in the future and I wish you success in that endeavor. If there is a need for further community support to help in your efforts, please don't hesitate to contact me. Thank you for your dedication and service to the community. Needless to say, I hope you will be able to find a solution as quickly as is possible.

Best Wishes,

Andy Kreyche
438 Roxas St.
Santa Cruz, Ca 95062

Marian Olin

From: Bob Morgan <robertmorgan@baymoon.com>
Sent: Saturday, July 27, 2019 8:42 AM
To: Marian Olin
Cc: Holland MacLaurie; twise-west@cityofsantacruz.com; vjgandrcm@cruzio.com; Pauline Seales
Subject: Re: FW: idling boats

Dear Ms. Olin,

I appreciate your response and will contact the Air Resources Board of Monterey to begin to gather more information. Thank you, too, for forwarding our email to Ms. Cardoso. We are very concerned about excess idling in the harbor. Both the City of Santa Cruz and the County have passed Climate Emergency resolutions which identify the reduction of GHG emissions as a priority in efforts to mitigate our contribution to global warming. Santa Cruz City has legislated an ordinance to limit idling in automobiles to 90 seconds. "City of Santa Cruz Ordinance **No. 2015-05** restricts idling to 90 seconds citywide".

In this context the City is beginning an outreach campaign to limit automobile idling, beginning with Santa Cruz City Schools. <https://www.santacruzwaves.com/2019/06/santa-cruz-law-to-limit-vehicle-idling-with-outreach-focus-on-school-zones/>

This effort is spearheaded by the office of the Climate Action Program of Santa Cruz under the direction of Dr. Tiffant Wise-West. <http://www.cityofsantacruz.com/government/city-departments/city-manager/climate-action-program>.

We are intent to move the Harbor Commissioners in recognizing GHG reduction as a critical component in the City's climate actions, and would like to set up a meeting with Ms. Cardoso to further our education and outreach. The respiratory health benefits of better air quality also move us to act; of course, the aesthetics of the harbor will be improved without excess diesel idling.

Thank you for forwarding this email to Commissioner Cardoso.

Best,

Robert and Valerie Morgan

On 7/26/19 10:00 AM, Marian Olin wrote:

Hi Neli:

Please see the following email exchange. We received Ms. Morgan's email to you at the Port District's general email box, and I replied. Her email and my reply are below.

Marian

From: Marian Olin
Sent: Friday, July 26, 2019 9:56 AM

To: 'vjgandrcom@cruzio.com'
Subject: FW: idling boats

Hello Ms. Morgan:

We are in receipt of your email to Commissioner Cardoso. I will forward it to her along with my reply.

You asked whether there are regulations at the harbor for idling boats. Santa Cruz Port District does not have any regulatory authority governing air emissions.

If you have questions or concerns, I suggest you contact the State Air Resources Board or the Monterey Bay Air Resources Board for information about engine emissions.

Marian Olin, Port Director
Santa Cruz Port District
135 5th Avenue
Santa Cruz, CA 95062
(831) 475-6161, ext. 21

From: Valerie Morgan [<mailto:vjgandrcom@cruzio.com>]
Sent: Sunday, July 21, 2019 10:19 PM
To: SCPD
Subject: idling boats

Dear Neli,

I was biking down to the harbor today (I live in the Live Oak area) and was hanging out next to the cafe/store by The Crows Nest for a bite to eat, when I noticed one of the boats coming into the dock with a lot of exhaust. Eventually, he turned it off, but then another one came in, the guy manning it got out and was standing on the dock for a long time talking to people while his boat sat idling, with yet again, lots of exhaust. This went on for a while, so as I got ready to go I asked if he was going to be shutting off the engine and he simply said, "No " and his friend said, "This is what harbors are for." I was really taken aback and since I was practically choking by now, I left. Are there regulations at the harbor for idling boats? Here is a video I took.

Thank you for listening and I look forward to your response.

Best,

Valerie Girsh-Morgan

This email has been scanned by the Symantec Email Security.cloud service.
For more information please visit <http://www.symanteccloud.com>

Marian Olin

From: valerie and robert <vjgandrcm@cruzio.com>
Sent: Thursday, August 15, 2019 8:05 PM
To: Nivalda Cardoso; Marian Olin
Cc: robertmorgan
Subject: Re: Request to put idling on August's agenda,
Attachments: Anti Idling One Pager.pdf

Dear Neli,

We appreciate the hard work you've put in to address our complaint, and suggestions, for written signage at select locations at the harbor. We also would like to thank Marian Olin. Our organization, Santa Cruz Climate Action Network, believes a policy statement from the Harbor Commissioners which references the Climate Emergency Resolution passed by the City and the Climate Action Plan will make it clear to all who use and visit the harbor that our environment is a priority--I'm sure boaters appreciate this view. A harbor climate action policy would be a goal to pursue, a publicized educational tool for all residents and visitors.

Our request is that signage be displayed in multiple areas; Dr. Wise-West gave information about where the city is getting their signs made: Stokes Signage for \$28 each. I've attached the Santa Cruz Climate Action Proposal for signage to the SCCS Board (which they've accepted) to provide no idling signs. I also have copied a picture of signage around the County (UCSC, Scotts Valley and Staff of Life) and one from Vancouver, Canada. Anti-idling signage is not a radical idea and many municipalities adopt this position. Santa Cruz Ordinance 2015-05 <http://www.cityofsantacruz.com/home/showdocument?id=42417> It passed unanimously.

We need these at the harbor at dock locations, in the parking lots, at the RV park and the roundabout in front of the parking entrance. Employee training, of course, is important.

Thank you again for your help and personal attention to our request. We look forward to attending the Board meeting and hope to see our correspondence in the agenda and a vote recognizing this item.

Best to you,

Bob and Valerie Morgan





PROPOSAL FOR AN IDLE-FREE CAMPUS CAMPAIGN WITH CITY SCHOOLS

help us bring cleaner air to our community and local schools

The City enacted an **anti-idling ordinance in 2015 restricting idling to 90 seconds when in public right of way**, recognizing that the transportation sector is the single largest contributor to overall greenhouse gas emissions within the City and that auto exhaust exacerbates respiratory illnesses such as asthma. The City has become aware of excessive idling throughout the City but does not have the capacity to enforce its ordinance city-wide. Lengthy idling commonly occurs in school zones while parents and caretakers wait to pick up their children. The City is taking a multi-prong approach to reducing transportation emissions and would like to invite the City's public and private schools to join these efforts through a simple anti-idling campaign.

The City's Climate Action Program has identified partnering with City schools to bring awareness to this issue and discourage idling as a priority action. The measures the Climate Action Program proposes will collectively avoid tons of greenhouse gas emissions and promote better health outcomes for those who are at risk of respiratory illness. In sum the campaign asks drivers to commit to turning off their engines whenever parked outside of schools.

Why be Idle-Free?

HEALTH. Engine idling creates air pollution which is especially bad for kids whose lungs are still developing. Kids breathe faster and are closer to tailpipes than adults

ENVIRONMENT. Idling emits carbon dioxide, a primary greenhouse gas responsible for increasing the greenhouse gas effect and global temperatures, causing climate change in the form of more extreme climate events.

MONEY. Idling your engine increases car maintenance and wastes gas and money. Idling for more than 10 seconds costs more than restarting your engine when you are ready to leave.



We propose two measures. First, **the City will provide signs on a first-come, first-served basis to any public and private City school and will install them in the right of way of roads in school zones.** While the ordinance does not extend to private parking lots, the City will provide signs on a first-come, first-served basis to any public and private City school to install themselves in their parking lots. Second, the campaign's team will conduct outreach directly to the students and their parents. While this concept is still in development, we are eager to have conversations with **school administrations, parent associations, and student environmental clubs to gain support and help promote the campaign.** It is the intent to provide (or work with these groups to develop) a fact sheet, flyer, social media blurbs, newsletter language, etc. to enlist these groups easily into the campaign. We are open to other creative ideas around promotion, e.g., campaign logo design contest, tabling activities, video storytelling, classroom discussions with City staff, classroom lessons around monitoring, etc.

Our ask of the Green Schools Committee:

1. Does this campaign sound feasible? Can we proceed with outreach to administrations for approval?
2. Do you have input on any aspect of the proposed campaign?

CAN WE COUNT YOU IN ?!?

Port Commission Review Calendar 2019-20

2019

January-March

- ✓ Committee assignments for 2019
- ✓ Sea Scouts' bi-annual report
- ✓ Slip vacancy bi-annual report / waiting list statistics
- ✓ FY 20 Budget
- ✓ Review 5-year CIP
- ✓ Ethics Training Update
- ✓ Form 700 Filing (due by 03/31 each year)
- ✓ Bi-annual Anti-Harassment/Anti-Discrimination Training

April-June

- ✓ Dredge Report 2018-19 (postponed to July)
- ✓ Vessel Use List Review
- ✓ Review of FY20 Fee Schedule

July-September

- ✓ Vessel Insurance Policy Review
- ✓ Review of O'Neill Sea Odyssey slip rent reduction / charter fee. PC action of 07/07
- ✓ Slip vacancy bi-annual report / waiting list statistics
- ___ Sea Scouts' bi-annual report

October-December

- ___ Annual review of business use of slips
- ___ Port Commission officers for 2020
- ___ Nexus Wealth Advisors lease exp. 11/30/19 (2) 3 year options
- ✓ Bayside Marine lease exp. 01/31/20 (1) 2 year options

Committee Review Items (timeline not specified)

- ✓ Outside Contractors (Policy Committee)

2020

January-March

- ___ Committee assignments for 2020
- ___ Sea Scouts' bi-annual report
- ___ Slip vacancy bi-annual report / waiting list statistics
- ___ FY 21 Budget
- ___ Review 5-year CIP
- ___ Review of NH sublet fee structure (exp. 3/31/20)
- ___ Ethics Training Update
- ___ Form 700 Filing (due by 03/31 each year)

April-June

- ___ Dredge Report 2019-20
- ___ Vessel Use List Review
- ___ Biannual Update to Conflict of Interest Code
- ___ Crow's Nest lease exp. 04/30/20 (Suite 130) 2 (5) year options

July-September

- ___ Vessel Insurance Policy Review
- ___ Review of O'Neill Sea Odyssey slip rent reduction / charter fee. PC action of 07/07
- ___ Sea Scouts' bi-annual report
- ___ Slip vacancy bi-annual report / waiting list statistics

October-December

- ___ Annual review of business use of slips
- ___ Port Commission officers for 2020
- ___ Nexus Wealth Advisors lease exp. 11/30/19 (2) 3 year options
- ___ Bayside Marine lease exp. 01/31/20 (1) 2 year options

Future Calendar

- ___ ABC End-Tie review after Murray Street Bridge Retrofit

2020

- ___ Biennial Update to Conflict of Interest Code

2021

- ___ Bi-annual Anti-Harassment/Anti-Discrimination Training

Key

- ___ Pending
- In process
- ✓ Done