

COMMISSIONERS

1st Division

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STAFF REPORT
HARBOR DISTRICT MEETING
June 12, 2025

TO: Honorable Board President and Harbor District Board Members

FROM: Chris Mikkelsen, Executive Director

DATE: June 11, 2025

TITLE: Preliminary Budget Adoption for Fiscal Year 2025-2026

STAFF RECOMMENDATION: Adopt the Preliminary Budget for FY 2025-2026.

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

DISCUSSION: The Preliminary budget is comprehensive and provides an estimate of what will be included in the final budget. If the Board adopts the preliminary budget, staff will work with the District Treasurer to develop a monthly Cash Flow Analysis of the income and expenditures, as well as an update of the reserve and contractual fund balances. Should there be specific changes to the Preliminary Budget that the Board would like to consider, staff recommends the Board adopt the Preliminary Budget and direct staff to work with the Budget Advisory Committee and District Treasurer on such. It is essential to note that District Staff continues to have a substantial workload and has limited capacity to take on additional projects beyond what is already budgeted.

The following are some highlights and assumptions:

1. Expenditures in FY 2024-2025 were within budgeted amounts, although some projects had to be deferred.
2. The preliminary budget is balanced if we defer proposed capital projects as proposed.
3. Rental income on the District's Samoa Peninsula is down from the last two years due to tenant turnover; however, leasing activities are occurring, including a request for an up to two-acre expansion of an existing tenant.
4. Legal expenses are projected to continue to increase in support of the Heavy Lift Marine Terminal development.

5. Dredging was budgeted at \$3 million and awarded to The Dutra Group. Half of the funds were expended in FY 2023-2024 before the dredge window closed. The Dutra Group returned this past summer to finish the project. No dredging is planned for FY 2025-2026 until there is clarity on our pending FEMA DR4683 Application for Federal Assistance. While we have been found eligible, challenges within FEMA have extensively drawn out this process.
6. An approximately \$6 million contract was executed with Caltrans for the Spartina Eradication Project, which began in June 2023. A portion of these funds are budgeted in the current fiscal year as we move into the third year of the project.
7. Approximately \$11 million in grant funds have been awarded for the Heavy Lift Marine Terminal; these funds are budgeted and expended over three years, beginning in the 2024-2025 fiscal year.
8. The Fields Landing Boat Yard industrial pretreatment is now budgeted at \$200,000, an increase of \$50,000.00.
9. The Employee Bargaining Agreement was renewed as of July 1, 2023. The budget reflects payroll adjustments approved in this agreement.
10. The District will continue to evaluate the staffing needs as we continue to work to grow and transition our port.

ATTACHMENTS:

- A. Preliminary Budget

FY 2025/2026 Preliminary Budget

ACCOUNTS	FY 25/26 Totals	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	Jun 2026
Income													
47019 Returned Check Charges	70.00	-	35.00	-	-	-	-	-	-	35.00	-	-	
52708.1 Discount	85.56	7.13	7.13	7.13	7.13	7.13	7.13	7.13	7.13	7.13	7.13	7.13	7.13
Donations													
46519 Donations - Lighthouse	12.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Dredging Revenue													
41318 Dredging Surcharge - T	223,565.28	18,630.44	18,630.44	18,630.44	18,630.44	18,630.44	18,630.44	18,630.44	18,630.44	18,630.44	18,630.44	18,630.44	18,630.44
Fees													
40108 PERMITS-T	7,200.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00
40808 Pilotage Services - T	1,316.40	109.70	109.70	109.70	109.70	109.70	109.70	109.70	109.70	109.70	109.70	109.70	109.70
41308.1 Poundage - T	3,540.48	295.04	295.04	295.04	295.04	295.04	295.04	295.04	295.04	295.04	295.04	295.04	295.04
41818 Late Charges/Interest - T	56,315.76	4,692.98	4,692.98	4,692.98	4,692.98	4,692.98	4,692.98	4,692.98	4,692.98	4,692.98	4,692.98	4,692.98	4,692.98
41819 Late Charges/Interest - NT	6,400.80	533.40	533.40	533.40	533.40	533.40	533.40	533.40	533.40	533.40	533.40	533.40	533.40
45608 Chevron - Ports O&M - T	32,350.00	8,087.50			8,087.50			8,087.50			8,087.50		
Float Replacement Account													
41418 Float Replacement	69,604.80	5,800.40	5,800.40	5,800.40	5,800.40	5,800.40	5,800.40	5,800.40	5,800.40	5,800.40	5,800.40	5,800.40	5,800.40
Grant Revenue													
Conservation Grants													
45208.3 Conservation Grants, Gov't - T	50,000.00	4,166.63	4,166.67	4,166.67	4,166.67	4,166.67	4,166.67	4,166.67	4,166.67	4,166.67	4,166.67	4,166.67	4,166.67
Harbor Grants													
45208 Harbor Grants, Other - T	522,774.00	43,564.50	43,564.50	43,564.50	43,564.50	43,564.50	43,564.50	43,564.50	43,564.50	43,564.50	43,564.50	43,564.50	43,564.50
45208.1 Harbor Grants, Gov't - T	4,200,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00
Recreation Grants													
45208.2 Recreation Grants, Gov't - T													-
Harbor Surcharge													
40908 Harbor Improvement Surcharge-T	132,506.40	11,042.20	11,042.20	11,042.20	11,042.20	11,042.20	11,042.20	11,042.20	11,042.20	11,042.20	11,042.20	11,042.20	11,042.20
Interest Revenue													
43108 Interest Income - T	29,924.88	2,493.74	2,493.74	2,493.74	2,493.74	2,493.74	2,493.74	2,493.74	2,493.74	2,493.74	2,493.74	2,493.74	2,493.74
43109 Interest Income - NT	12,245.04	1,020.42	1,020.42	1,020.42	1,020.42	1,020.42	1,020.42	1,020.42	1,020.42	1,020.42	1,020.42	1,020.42	1,020.42
Other Revenue													
45908 Other Revenue - T	30.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
45909 Other Revenue - NT	777.00	64.75	64.75	64.75	64.75	64.75	64.75	64.75	64.75	64.75	64.75	64.75	64.75
45911 Other Revenue - Spartina	1,117,923.00	93,160.25	93,160.25	93,160.25	93,160.25	93,160.25	93,160.25	93,160.25	93,160.25	93,160.25	93,160.25	93,160.25	93,160.25
Rent Income													
40218 Slip Rents - T	608,019.96	50,668.33	50,668.33	50,668.33	50,668.33	50,668.33	50,668.33	50,668.33	50,668.33	50,668.33	50,668.33	50,668.33	50,668.33
40318.1 Transient Rentals - T	22,842.96	1,903.58	1,903.58	1,903.58	1,903.58	1,903.58	1,903.58	1,903.58	1,903.58	1,903.58	1,903.58	1,903.58	1,903.58
40518 Equipment Rent - T	2,751.48	229.29	229.29	229.29	229.29	229.29	229.29	229.29	229.29	229.29	229.29	229.29	229.29
40519 Equipment Rent - NT	6,472.20	539.35	539.35	539.35	539.35	539.35	539.35	539.35	539.35	539.35	539.35	539.35	539.35
40709 FL BUILDING SPACE RENT G/NT	40,858.20	3,404.85	3,404.85	3,404.85	3,404.85	3,404.85	3,404.85	3,404.85	3,404.85	3,404.85	3,404.85	3,404.85	3,404.85
40809 Yard Rent - NT	32,742.48	2,728.54	2,728.54	2,728.54	2,728.54	2,728.54	2,728.54	2,728.54	2,728.54	2,728.54	2,728.54	2,728.54	2,728.54
41108 Rents, Tidelands Leases - T	395,450.40	32,954.20	32,954.20	32,954.20	32,954.20	32,954.20	32,954.20	32,954.20	32,954.20	32,954.20	32,954.20	32,954.20	32,954.20
41309 Storage - NT	48,236.64	4,019.72	4,019.72	4,019.72	4,019.72	4,019.72	4,019.72	4,019.72	4,019.72	4,019.72	4,019.72	4,019.72	4,019.72
41409 Upland Rent - NT	773,325.60	64,443.80	64,443.80	64,443.80	64,443.80	64,443.80	64,443.80	64,443.80	64,443.80	64,443.80	64,443.80	64,443.80	64,443.80
Sales													
40119 Concession Sales - NT	7,856.40	654.70	654.70	654.70	654.70	654.70	654.70	654.70	654.70	654.70	654.70	654.70	654.70
Tax Revenue													
43509 Property Tax Revenues	1,635,132.57	113,300.00	113,300.00	113,300.00	113,300.00	113,300.00	113,300.00	82,315.08	113,300.00	113,300.00	419,817.49	113,300.00	113,300.00
45009 Other Federal Tax Revenue	15.94	-	-	-	-	-	-	15.94	-	-	-	-	-
Utility Surcharge													
40409 Utility Surcharge - NT	140,646.36	11,720.53	11,720.53	11,720.53	11,720.53	11,720.53	11,720.53	11,720.53	11,720.53	11,720.53	11,720.53	11,720.53	11,720.53
40418 Utility Surcharge, Marina Dock	57,304.68	4,775.39	4,775.39	4,775.39	4,775.39	4,775.39	4,775.39	4,775.39	4,775.39	4,775.39	4,775.39	4,775.39	4,775.39
Total Income	10,238,297.27	835,614.86	827,562.40	827,527.40	835,614.90	827,527.40	827,527.40	804,645.92	827,527.40	827,562.40	1,142,132.39	827,527.40	827,527.40

FY 2025/2026 Preliminary Budget

ACCOUNTS	FY 25/26 Totals	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	Jun 2026
Expense													
57018 Bank Service Charges	5,284.56	440.38	440.38	440.38	440.38	440.38	440.38	440.38	440.38	440.38	440.38	440.38	440.38
Accounting/Auditing Services													
52500 Accounting Fees - T	61,390.68	5,115.89	5,115.89	5,115.89	5,115.89	5,115.89	5,115.89	5,115.89	5,115.89	5,115.89	5,115.89	5,115.89	5,115.89
52508 Accounting Fees - NT	23,527.68	1,960.64	1,960.64	1,960.64	1,960.64	1,960.64	1,960.64	1,960.64	1,960.64	1,960.64	1,960.64	1,960.64	1,960.64
Advertising & Promotion													
51000 Advertising & Promotion - NT	1,665.36	138.78	138.78	138.78	138.78	138.78	138.78	138.78	138.78	138.78	138.78	138.78	138.78
51008 Advertising & Promotion - T	907.68	75.64	75.64	75.64	75.64	75.64	75.64	75.64	75.64	75.64	75.64	75.64	75.64
Bad Debts													
51308 Bad Debts - T	30,000.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Communications													
51400 Communications - NT	14,363.04	1,196.92	1,196.92	1,196.92	1,196.92	1,196.92	1,196.92	1,196.92	1,196.92	1,196.92	1,196.92	1,196.92	1,196.92
51408 Communications - T	2,131.56	177.63	177.63	177.63	177.63	177.63	177.63	177.63	177.63	177.63	177.63	177.63	177.63
Conference & Meetings													
51500 Conferences & Meetings - NT	22,353.12	1,862.76	1,862.76	1,862.76	1,862.76	1,862.76	1,862.76	1,862.76	1,862.76	1,862.76	1,862.76	1,862.76	1,862.76
51508 Conferences & Meetings - T	1,132.20	94.35	94.35	94.35	94.35	94.35	94.35	94.35	94.35	94.35	94.35	94.35	94.35
Dredging Expense													
56708 Dredging - GT	2,559.12	213.26	213.26	213.26	213.26	213.26	213.26	213.26	213.26	213.26	213.26	213.26	213.26
Dues, Subscriptions & Licences													
51600 Dues & Subscriptions - NT	28,799.40	2,399.95	2,399.95	2,399.95	2,399.95	2,399.95	2,399.95	2,399.95	2,399.95	2,399.95	2,399.95	2,399.95	2,399.95
51608 Dues & Subscriptions - T	8,704.44	725.37	725.37	725.37	725.37	725.37	725.37	725.37	725.37	725.37	725.37	725.37	725.37
Elections & Government Fees													
51700 Elections & Prop Tax Assess-NT	54,253.32	4,521.11	4,521.11	4,521.11	4,521.11	4,521.11	4,521.11	4,521.11	4,521.11	4,521.11	4,521.11	4,521.11	4,521.11
51708 Elections & Prop Tax Assess - T	2,055.72	171.31	171.31	171.31	171.31	171.31	171.31	171.31	171.31	171.31	171.31	171.31	171.31
Engineering Services													
52400 Engineering Fees - NT	81,587.52	6,798.96	6,798.96	6,798.96	6,798.96	6,798.96	6,798.96	6,798.96	6,798.96	6,798.96	6,798.96	6,798.96	6,798.96
52408 Engineering Fees - T	79,618.56	6,634.88	6,634.88	6,634.88	6,634.88	6,634.88	6,634.88	6,634.88	6,634.88	6,634.88	6,634.88	6,634.88	6,634.88
Fuel													
51200 Automotive, Fuel- NT	9,204.60	767.05	767.05	767.05	767.05	767.05	767.05	767.05	767.05	767.05	767.05	767.05	767.05
51208 Vessel Fuel	542.96	-	-	135.74	-	-	135.74	-	-	135.74	-	-	135.74
51218 Automotive, Fuel - T	8,579.16	714.93	714.93	714.93	714.93	714.93	714.93	714.93	714.93	714.93	714.93	714.93	714.93
Grant Expenses													
Conservation Grant Expenses													
54408.3 Conservation Grant Exp	45,000.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00
Harbor Grant Expenses													
50500.1 Harbor Grant Expenses - Gov't	3,900,000.00	325,000.00	325,000.00	325,000.00	325,000.00	325,000.00	325,000.00	325,000.00	325,000.00	325,000.00	325,000.00	325,000.00	325,000.00
54408.1 Harbor Grant Exp - Other	481,001.00	40,083.40	40,083.40	40,083.42	40,083.42	40,083.42	40,083.42	40,083.42	40,083.42	40,083.42	40,083.42	40,083.42	40,083.42
Insurance													
51800 Insurance - NT	202,106.88	16,842.24	16,842.24	16,842.24	16,842.24	16,842.24	16,842.24	16,842.24	16,842.24	16,842.24	16,842.24	16,842.24	16,842.24
51808 Insurance - T	21,347.28	1,778.94	1,778.94	1,778.94	1,778.94	1,778.94	1,778.94	1,778.94	1,778.94	1,778.94	1,778.94	1,778.94	1,778.94
Interest Expense													
55108 Interest Expense - T	281,041.66	153,145.15	4,280.50	4,280.50	4,280.50	4,280.50	85,091.51	4,280.50	4,280.50	4,280.50	4,280.50	4,280.50	4,280.50
55109 Interest Expense - NT	136,514.63	35,867.98	7,853.00	7,853.00	7,853.00	7,853.00	22,116.65	7,853.00	7,853.00	7,853.00	7,853.00	7,853.00	7,853.00
Legal Services													
52300 Legal Fees - NT	97,820.40	8,151.70	8,151.70	8,151.70	8,151.70	8,151.70	8,151.70	8,151.70	8,151.70	8,151.70	8,151.70	8,151.70	8,151.70
52308 Legal Fees - T	10,065.00	838.75	838.75	838.75	838.75	838.75	838.75	838.75	838.75	838.75	838.75	838.75	838.75
Maintenance - Equipment													
51209 Automotive, Repairs - NT	7,751.16	645.93	645.93	645.93	645.93	645.93	645.93	645.93	645.93	645.93	645.93	645.93	645.93
52710 Repairs & Maint, Equip - NT	2,738.88	228.24	228.24	228.24	228.24	228.24	228.24	228.24	228.24	228.24	228.24	228.24	228.24
52718 Repairs & Maint, Equip - T	19,308.24	1,609.02	1,609.02	1,609.02	1,609.02	1,609.02	1,609.02	1,609.02	1,609.02	1,609.02	1,609.02	1,609.02	1,609.02
Maintenance - Facilities													

FY 2025/2026 Preliminary Budget

ACCOUNTS	FY 25/26 Totals	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	Jun 2026
52708 Repairs & Maint, Facilities - T	57,173.76	4,764.48	4,764.48	4,764.48	4,764.48	4,764.48	4,764.48	4,764.48	4,764.48	4,764.48	4,764.48	4,764.48	4,764.48
52719 Repairs & Maint, Facilities - N	267,443.76	22,286.98	22,286.98	22,286.98	22,286.98	22,286.98	22,286.98	22,286.98	22,286.98	22,286.98	22,286.98	22,286.98	22,286.98
54309 Redwood Terminal 2 Expenses	5,589.00	465.75	465.75	465.75	465.75	465.75	465.75	465.75	465.75	465.75	465.75	465.75	465.75
Maintenance - IT													
57008 Maintenance, IT Equip - T	32,759.16	2,729.93	2,729.93	2,729.93	2,729.93	2,729.93	2,729.93	2,729.93	2,729.93	2,729.93	2,729.93	2,729.93	2,729.93
57009 Maintenance, IT Equip - NT	19,354.08	1,612.84	1,612.84	1,612.84	1,612.84	1,612.84	1,612.84	1,612.84	1,612.84	1,612.84	1,612.84	1,612.84	1,612.84
Maintenance Supplies													
52008 Maintenance Supplies - T	114.24	9.52	9.52	9.52	9.52	9.52	9.52	9.52	9.52	9.52	9.52	9.52	9.52
52010 Maintenance Supplies - NT	20,677.68	1,723.14	1,723.14	1,723.14	1,723.14	1,723.14	1,723.14	1,723.14	1,723.14	1,723.14	1,723.14	1,723.14	1,723.14
Office Supplies													
51900 Office Supplies - NT	61,279.20	5,106.60	5,106.60	5,106.60	5,106.60	5,106.60	5,106.60	5,106.60	5,106.60	5,106.60	5,106.60	5,106.60	5,106.60
51908 Office Supplies - T	6,788.40	565.70	565.70	565.70	565.70	565.70	565.70	565.70	565.70	565.70	565.70	565.70	565.70
Other Expenses													
54405 Other Expenses - Spartina	983,750.52	81,979.21	81,979.21	81,979.21	81,979.21	81,979.21	81,979.21	81,979.21	81,979.21	81,979.21	81,979.21	81,979.21	81,979.21
55419 Other Expenses - NT	6,608.16	550.68	550.68	550.68	550.68	550.68	550.68	550.68	550.68	550.68	550.68	550.68	550.68
Other Professional/Outside Serv													
52109 Outside Services, Other - NT	18,288.24	1,524.02	1,524.02	1,524.02	1,524.02	1,524.02	1,524.02	1,524.02	1,524.02	1,524.02	1,524.02	1,524.02	1,524.02
52118 Outside Services, Other - T	803.40	66.95	66.95	66.95	66.95	66.95	66.95	66.95	66.95	66.95	66.95	66.95	66.95
Permits													
51610 Permits - NT	15,690.60	1,307.55	1,307.55	1,307.55	1,307.55	1,307.55	1,307.55	1,307.55	1,307.55	1,307.55	1,307.55	1,307.55	1,307.55
51618 Permits - T	3,147.72	262.31	262.31	262.31	262.31	262.31	262.31	262.31	262.31	262.31	262.31	262.31	262.31
Personnel Expenses													
Commissioners Fees													
50200 Commissioner's Salaries - NT	25,200.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00
50208 Commissioner's Salaries - T	10,800.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00
Payroll Burden													
50500 Payroll Benefits, Other - NT	394,708.92	32,892.41	32,892.41	32,892.41	32,892.41	32,892.41	32,892.41	32,892.41	32,892.41	32,892.41	32,892.41	32,892.41	32,892.41
50508 Payroll Benefits, Other - T	161,219.16	13,434.93	13,434.93	13,434.93	13,434.93	13,434.93	13,434.93	13,434.93	13,434.93	13,434.93	13,434.93	13,434.93	13,434.93
6560 Workers' Comp	55,742.76	4,645.23	4,645.23	4,645.23	4,645.23	4,645.23	4,645.23	4,645.23	4,645.23	4,645.23	4,645.23	4,645.23	4,645.23
Salaries/Wages													
50100 Salaries & Wages - NT	1,168,157.00	97,346.40	97,346.40	97,346.42	97,346.42	97,346.42	97,346.42	97,346.42	97,346.42	97,346.42	97,346.42	97,346.42	97,346.42
Planning Services													
52200 Planning Fees - NT	47,437.08	3,953.09	3,953.09	3,953.09	3,953.09	3,953.09	3,953.09	3,953.09	3,953.09	3,953.09	3,953.09	3,953.09	3,953.09
52208 Planning Fees - T	13,345.32	1,112.11	1,112.11	1,112.11	1,112.11	1,112.11	1,112.11	1,112.11	1,112.11	1,112.11	1,112.11	1,112.11	1,112.11
Rent Expense													
52600 Rent Expense - NT	850.00	-	-	-	-	-	-	850.00	-	-	-	-	-
54308 Redwood Terminal 2 Lease Expens	1,823.88	151.99	151.99	151.99	151.99	151.99	151.99	151.99	151.99	151.99	151.99	151.99	151.99
Small Tools													
52800 Small Tools - NT	2,634.48	219.54	219.54	219.54	219.54	219.54	219.54	219.54	219.54	219.54	219.54	219.54	219.54
52808 Small Tools - T	391.08	32.59	32.59	32.59	32.59	32.59	32.59	32.59	32.59	32.59	32.59	32.59	32.59
Utilities													
52909 Utilities - NT	205,258.92	17,104.91	17,104.91	17,104.91	17,104.91	17,104.91	17,104.91	17,104.91	17,104.91	17,104.91	17,104.91	17,104.91	17,104.91
52918 Utilities - T	54,835.20	4,569.60	4,569.60	4,569.60	4,569.60	4,569.60	4,569.60	4,569.60	4,569.60	4,569.60	4,569.60	4,569.60	4,569.60
53000 Water, Sewer, & Refuse - NT	126,204.60	10,517.05	10,517.05	10,517.05	10,517.05	10,517.05	10,517.05	10,517.05	10,517.05	10,517.05	10,517.05	10,517.05	10,517.05
53008 Water, Sewer, & Refuse - T	72,672.72	6,056.06	6,056.06	6,056.06	6,056.06	6,056.06	6,056.06	6,056.06	6,056.06	6,056.06	6,056.06	6,056.06	6,056.06
Total Expense	9,484,104.85	944,442.73	767,563.10	767,698.88	767,563.14	767,563.14	862,773.54	768,413.14	767,563.14	767,698.88	767,563.14	767,563.14	767,698.88
Total Net Income	754,192.42	(108,827.87)	59,999.30	59,828.52	68,051.76	59,964.26	(35,246.14)	36,232.78	59,964.26	59,863.52	374,569.25	59,964.26	59,828.52