

**DOCKS & HARBORS  
FINANCE SUB-COMMITTEE  
MEETING**

Wednesday, December 22<sup>nd</sup>, 2021

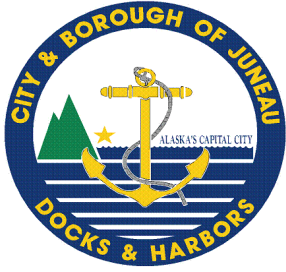
Via Zoom Meeting

<https://bit.ly/3CDJQU3>

Meeting ID: 843 0059 6550

Passcode: 904664

Call in: (253) 215-8782



- I. Call to Order** – December 22<sup>nd</sup>, 2021 at 5:00pm
- II. Roll Call** (Lacey Derr, James Becker, David Larkin, Matthew Leither, Mark Ridgway, Don Etheridge and Bob Wostmann)
- III. Approval of Agenda**
- IV. Public Participation on Non-Agenda Items** (not to exceed five minutes per person, or twenty minutes total time)
- V. Approval of Tuesday December 7th, 2021 Finance Sub-Committee Meetings Minutes.**
- VI. Items for Information/Discussion**
  1. Rational Basis for CPI Adjustment  
Presentation by Sub-Committee Chair  
  
Committee Discussion/Public Comment
  2. Budget Cycle Review FY22 & FY23/24 Biennial Budget  
Presentation by Port Director  
  
Committee Discussion/Public Comment
- VII. Sub-Committee Action Items**
- VIII. Good of the Order**
- IX. Next Meeting** – January 12<sup>th</sup>, 2022
- X. Adjournment**



**DOCKS & HARBORS  
FINANCE SUB-COMMITTEE  
MEETING**

Tuesday, December 7<sup>th</sup>, 2021  
Via Zoom Meeting

**I. Call to Order:** Mr. Wostmann called the meeting to order at 5:00 p.m. on December 7<sup>th</sup>, 2021.

**II. Roll Call:** The Following members attended in person or via zoom - Lacey Derr, James Becker, Matthew Leither, Mark Ridgway, Don Etheridge and Bob Wostmann

Absent: David Larkin

Also present: Carl Uchytel – Port Director, Matthew Creswell – Harbormaster, Scott Hinton – Port Operations Supervisor, Jeff Rogers – CBJ Finance Director, and Teena Larson – Administrative Officer

**III. Approval of Agenda**

**MOTION By MR. ETHERIDGE: TO APPROVE THE AGENDA AS PRESENTED AND ASK UNANIMOUS CONSENT.**

**Motion passed with no objection.**

**IV. Public Participation on Non-Agenda Items**

Mr. Kirby Day, Juneau, AK

Mr. Day thanked Docks & Harbors staff for keeping the Seawalk clear of snow.

**V. Approval of Tuesday November 23rd, 2021 Finance Sub-Committee Meetings Minutes.**

Mr. Wostmann asked for a small change on page three, paragraph three of the minutes.

The November 23<sup>rd</sup>, 2021 Finance Sub-Committee minutes were approved as amended.

**VI. Items for Information/Discussion**

1. Harbors Enterprise Funding Options for UAS Property Purchase

Mr. Rogers provided options for the UAS purchase. He said the Assembly contributed \$2M and the rest is left to Docks & Harbors to fund. There is a provision to allow CBJ to issue a central treasury loan to the Harbors fund for any amount reasonable for capital acquisition and the term set in code is that it must be paid back in five years with a nominal interest rate. Alternatively, we could try to figure out the \$880,000 draw on Harbors fund balance over time. There was talk to borrow this from a different project, but he does not recommend that. The central loan is a better option. We could look at the fund balance but today there is not \$880,000 unencumbered in the fund balance.

Committee Discussion



## DOCKS & HARBORS FINANCE SUB-COMMITTEE MEETING

Tuesday, December 7<sup>th</sup>, 2021  
Via Zoom Meeting

Mr. Becker asked what the annual payment would be for the five years with the modest interest?

Mr. Rogers said the interest would not be significant so in the range of \$180,000 a year over five years, assuming it is not for less time.

Mr. Ridgway asked how long it would take to set up a central treasury loan?

Mr. Rogers said the treasury loans are required to be adopted by the Assembly in two meetings, introduction and a public hearing. At this point, it would be introduced in the January Assembly meeting and adopted by mid-February.

Ms. Derr asked if Docks & Harbors could supplement the amount from our fund balance so the loan could be for much less.

Mr. Rogers said yes, that is a possibility but any amount loaned would be on the same timeline.

Mr. Uchtyl said we need to enter into a purchase and sales agreement with UAS. The University is contractually obligated to lease us the property but not sell it. He is not getting information on the process from UAS at this time. Harbors Fund Balance has \$1.5M but half is restricted for the bond covenant and we should have three to four months of operational expenses in our fund balance at all times.

Mr. Wostmann asked if there was any reason we could not negotiate with UAS before getting the final needed funds?

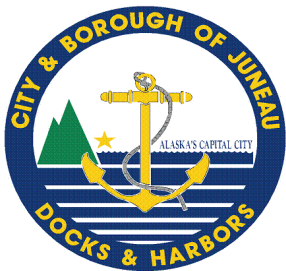
Mr. Rogers said this is a tough question. The charter requires there is a lawful appropriation made, and the funds actually exist. Mr. Uchtyl cannot sign a purchase and sale agreement until there is appropriations and the funds are available. It will be a back and forth but we could move forward with a purchase and sale agreement with a contingency.

Mr. Ridgway asked if we can use the harbor funds and the rest head tax because part of the boatyard does have some cruise ship activity?

Mr. Rogers said there has been talk about combining the funds but there has been legal issues. If the Docks & Harbors Board approved to use both Harbors and Docks funds we could move forward with approval from the Law Department and the Assembly.

Mr. Wostmann said he likes that approach. Would there be an option to borrow money from the Docks funds?

Mr. Rogers said we could transfer funds by appropriation but the enterprises are different. The code sees the Docks and Harbors funds as equivalently different. Both Docks &



## DOCKS & HARBORS FINANCE SUB-COMMITTEE MEETING

Tuesday, December 7<sup>th</sup>, 2021  
Via Zoom Meeting

Harbors benefits from the boatyard. He said the central treasury loan would be the best option.

Mr. Leither said the whole discussion is contingent with UAS selling the property to us. What is the lease amount per month/year?

Mr. Uchytel said it is about \$240,000 per year and we could lease for 33 years.

Mr. Leither said the lease sounds like the best deal for UAS. He wonders if we could put pressure on them to sell by using another space for the boat yard or increase the Statter Boatyard.

Mr. Uchytel said Docks & Harbors has conducted studies and estimates to use different locations. We do not have \$25M to relocate the boatyard. There is not a lot of level ground in the Juneau area but at the ABLF and in between Harris and Aurora Harbor. He is hoping we can appeal to UAS and they can realize the value to the community.

Mr. Ridgway said worst case scenario we would be forced to lease the land if purchasing was not an option.

Mr. Uchytel said this is a very valuable piece of property and is best served with Docks & Harbors owning it or managing it. It is used by commercial fishing boats as waterfront land with cranes and additional moorage.

Mr. Ridgway said when we get the additional \$880,000 with a central treasury loan, how do we pay that back? How do we come up with the \$180,000 per year?

Mr. Uchytel said Harbors enterprise has excess of about \$300,000 annually. He is confident we will have the means to repay that over a five year period.

### Public Comment

#### Mr. Dennis Watson, Juneau, AK

Mr. Watson recommended to move forward with the purchase. He is a little concerned with the recent damage to the dock in Statter Harbor and hopes more failures are not coming.

Mr. Ridgway said he would like to suggest looking at the Docks & Harbors sharing a portion of the cost. He asked Mr. Uchytel to negotiate in good faith with UAS but he cannot sign an agreement. How far can the negotiations go without the central treasury loan?

Mr. Uchytel said he is trying to get in contact with UAS but there has been no communication. He has contacted UAS about moving forward with the purchase and they tell him it is with the higher-ups. At one point they shared a willingness to sell the whole 5.5 acres for \$10M but now there is no communication.



## DOCKS & HARBORS FINANCE SUB-COMMITTEE MEETING

Tuesday, December 7<sup>th</sup>, 2021  
Via Zoom Meeting

Mr. Wostmann asked if anything was needed from the Board to move forward?

Mr. Uchytel said he does not need anything further from the Board.

Mr. Wostmann said he wants Mr. Uchytel to be able to tell UAS there is Board approval.

Mr. Uchytel said they know the Assembly just appropriated \$2M and they know the Board wants to purchase this property.

Mr. Ridgway asked if Mr. Uchytel has a draft of the purchase and sale agreement.

Mr. Uchytel said no.

Mr. Wostmann said we will take this to the Operations Committee tomorrow.

### 2. Rational Basis for CPI Adjustment

Mr. Wostmann said in the packet on page ten is the draft Rate Setting Policy. This sets the reasoning behind adding the CPI to all rates for goods and services in the community.

#### Committee Discussion

Mr. Etheridge commented this needs to move forward to the Operations Committee and see if there is any comments and then move forward to the Board.

Mr. Ridgway asked why past Board's did not vote to add a CPI over the years.

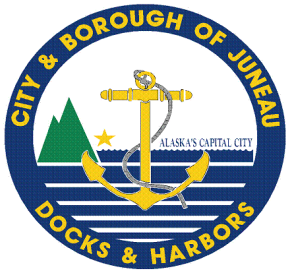
Mr. Etheridge said moorage rates were the only rates the Board had ever discussed putting a CPI clause in. It was the only rate we saw falling behind and also made us the most money. In the past, we did not have as many launch ramps and upkeep like we have now. Now people want to use the launch ramps year round which costs a lot in snow removal. People want new launch ramps, or repairs to existing ones. Grant money will not always be available. We need CPI increases on a lot more rates going forward.

Mr. Becker said we should be consistent with all rates and CPI is necessary.

Mr. Ridgway said even though we wrote the regulations adding the CPI to moorage, many years we decided not to apply it. The inconsistency is a problem and adding CPI to rates going forward is important.

Mr. Etheridge said we decided not to add the CPI per regulation some years because our fund balance was in good shape. That is not the case now. It is up to the Board to decide if it is not necessary and then make a motion to stop the increase.

Mr. Becker said he thought we should be looking into rates at least every three to five years.



## DOCKS & HARBORS FINANCE SUB-COMMITTEE MEETING

Tuesday, December 7<sup>th</sup>, 2021  
Via Zoom Meeting

Mr. Wostmann thinks that is a good idea but we need to play catch-up on these rates that have not been increased in many years. We should not have an increase of more than 5% each year until the rate is up to the CPI suggested increase.

Mr. Ridgway asked where the 5% maximum increase came from.

Mr. Wostmann said it was his idea and he did not want to see 20% increases. We do not want sticker shock. If there is more than 5% increases needed we should be doing them in increments.

Mr. Uchytel said he wanted clarification on what rates the Board wants to add the CPI to and if the rate study has anything to do with it.

Mr. Wostmann said if the rate study looks at a particular rate, and it indicates we are charging too much, we may decide to lower it or suspend the CPI for some years. He wants rates increased by CPI at the start of FY23, before the rate study.

Mr. Leither said the way it stands now we would have the CPI increase one year before the rate study is complete. He thinks adding a 5% increase and having a political fight for such a small amount might not be worth it.

Mr. Wostmann said we are laying a basis for a process for future Boards.

Mr. Leither asked if what we are calling the “catch-up” is worth it for such a small percentage. It might be more palatable to wait until we get the rate study and have an actual basis for an increase.

Mr. Etheridge said we will gain something if we pass this. Instead of the increase only being on the moorage it will also effect the other rates. The “catch-up” would not go into effect until after the rate study anyways. This year would just be the 5% increase.

Mr. Leither said if we decide the liveaboard rate should increase by 20% from the 2008 last increase, should we not wait to see what the rate study shows.

Mr. Wostmann said he did not think rates being high would be an issue. The way the economy is going, we need to see at least the 5% increase.

Mr. Ridgway said if we are going to forward something on to the Ops Committee he would like it to be more set and actionable.

Mr. Wostmann said he is inclined to change the fee schedule so that the CPI is applied to all the rates on the spreadsheet. It will be easier and helpful to explain to the Assembly.

Mr. Leither confirmed that the Board will always cap the CPI at 5% max each year no matter what?



## DOCKS & HARBORS FINANCE SUB-COMMITTEE MEETING

Tuesday, December 7<sup>th</sup>, 2021  
Via Zoom Meeting

Mr. Wostmann said he agreed with only increasing rates at 5%, but we can keep increasing them even if the yearly CPI is less than 5%, as long as the rate needs to raise significantly.

Mr. Uchtyl said if we raise rates 5% across the board it is about a \$150,000 increase from last year.

Mr. Wostmann asked if that increase is sufficient for what we need to conduct business.

Mr. Uchtyl said it depends on what the Board wants to do. Do you want to just break even, or grow our fund balance to actually do capital improvement projects? A 5% is an increase, but it is not going to move projects forward. If we change 25 rates, that will be 25 public hearings at Special Board and Assembly meetings and public notices. He also said it might be worth just looking at the fees with the greatest income potential and return on investment. Moorage is two thirds of our entire yearly income and a CPI is already adjusting those rates starting July 1<sup>st</sup>, 2022.

Mr. Wostmann said we do not have a consensus on what to propose to the Ops Committee and we should revisit this at the next Finance Committee meeting.

### Public Comments

#### Mr. Kirby Day, Juneau, AK

Mr. Day said trying to make up for the CPI which was not applied over the last ten years is not the most favorable way for him as a customer. He does not feel it is fair to go back if the Board did not see a reason to add the CPI in the past. He said his company has a lot of leases that do include a CPI increase. Some are capped at 4% so that is in line with the Board discussing a 5% max increase. The discussion was confusing but he thinks where the Board landed was best going forward. He wants to see what the rate study says and he thinks that will make up for the lost years of CPI increase.

#### Mr. Dennis Watson, Juneau, AK

Mr. Watson said he went back to when CPI was first started with the state. There was only one time, besides this year, where the CPI exceeded 5%. Back in 1989 it was like 10%, beyond those ridiculous CPI numbers back then we have never had anything like that since.

### 3. CY22 – Docks Enterprise Personnel Requirements

Mr. Hinton shared a PowerPoint presentation on Port personnel needs for the 2022 cruise ship season. Our Port is the busiest port on the West Coast. He spoke about the Maritime Transportation Security Act (MTSA) and how the U.S. Coast Guard (USCG) requires multiple security requirements. MTSA spells out our passenger screening requirements. The Facility Security Officer can be criminally liable for violations of our Port Security





## DOCKS & HARBORS FINANCE SUB-COMMITTEE MEETING

Tuesday, December 7<sup>th</sup>, 2021  
Via Zoom Meeting

Plan. Our Port is the tourism transportation hub, most tours start at our properties. Docks and Harbor employees are the first on scene in the event of an emergency. Another of the Port employee's duties is to keep our Port clean.

### Current Staff:

- 1 Port Ops Supervisor 1.0 FTE (Scott Hinton)
- 6 Harbor Officers .5 FTE
- 5 Harbor Technicians .5 FTE
- 6 Part-time limited Harbor Technicians .33 FTE (unbenefited)
- 1 Port Administrator .21 FTE

We have new passenger screening requirements implemented in 2021. They require dual identification checks for each passenger. It is exactly like an airport and TSA checks. You need to show your shipcard (ticket) and a government issued identification. If a passenger does not have both, they need to be escorted down to the ships security team to be verified. This process can take anywhere from two seconds to two minutes depending on the situation. A four thousand passenger ship will require five thousand identification checks, some will be checked twice and then there is also crew.

### Future Staff Needs:

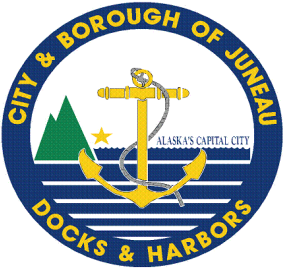
- 1 Port Ops Supervisor 1.0 FTE (Scott Hinton)
- 2 Harbor Officers .67 FTE
- 4 Harbor Officers .5 FTE
- 5 Harbor Technicians .5 FTE
- 20 Part-time limited Harbor Technicians .33 FTE (unbenefited)
- 1 Port Administrator .21 FTE

The request is for two Harbor Officers going up to .67 FTE (eight months) to help in the beginning of the season and end of the season. It will cost about \$39,000 total for PPE, uniforms and training for the additional new employees. Mr. Hinton shared a sample of what a schedule looks like for a typical week. Between our current cost and future cost there is an increase of \$228,082. We will get an additional fourteen new staff members for that increase.

### Potential Funding Sources:

- Pass the dockage rate increase
- \$300,000 request for Maine Passenger Fees to the City Manager





## DOCKS & HARBORS FINANCE SUB-COMMITTEE MEETING

Tuesday, December 7<sup>th</sup>, 2021  
Via Zoom Meeting

- Impose a \$1,000 security fee to each large cruise ship calling upon the AS and CT Dock
- Lightering fee increase to \$1,700

### Committee Discussion

Ms. Derr asked when we are expecting the first ship in 2022.

Mr. Hinton said the first ship on a CBJ dock is on May 2<sup>nd</sup>, 2022.

Ms. Derr asked Mr. Uchtyl about increasing fees and how long it will take to implement.

Mr. Uchtyl said the lightering fee will add about \$55,000 of new revenue. If the 2022 season is as expected we will easily make the additional monies needed with moorage and port maintenance fees.

Mr. Ridgway asked for an idea of what the last full cruise ship season looked like compared to what we need now.

Mr. Hinton said we had nineteen on staff back in 2019. The security requirement back then was only to show a shipcard (ticket). He compared it to like Costco, only a quick flash of a card and they could go down to the cruise ship.

Mr. Ridgway asked if the 1.6 million passenger forecast for 2022 was going off ticket sales.

Mr. Hinton said the forecast was using the capacity of the ships and their scheduled visits. He believes we will see all of the ships on the schedule for 2022. He predicts a passenger count of 1.3 million to 1.6 million for the upcoming season.

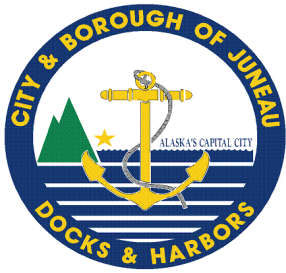
Mr. Uchtyl said estimated passenger count is taking into consideration a lower berth count due to Covid mitigations.

Mr. Ridgway said everything looks solid with this presentation and our upcoming needs. He suggested these changes be forwarded on to the Operations Committee.

Mr. Wostmann asked Mr. Uchtyl if he thought the \$1,000 security fee was necessary to cover this added expense.

Mr. Uchtyl said the passenger counts pad the head tax collected but not our revenue. The only way we see income is in dockage, number of lightering days, and to some extent the loading zone revenue.

Mr. Leither asked where we were with the rate study process?



## DOCKS & HARBORS FINANCE SUB-COMMITTEE MEETING

Tuesday, December 7<sup>th</sup>, 2021  
Via Zoom Meeting

Mr. Wostmann said the committee had some additional questions to ask the two finalist and we have a meeting scheduled to hear oral responses. We are giving them fifteen minutes to summarize their bid, fifteen minutes to discuss the questions we had, and thirty minutes for questions and comments. The committee members will then fill out a new score sheet and hopefully we will have a selection.

### Public Comment

#### Mr. Kirby Day, Juneau, AK

Mr. Day said he manages his own security at the Franklin Dock through a contractor. We also saw the difference with the U.S. Coast Guard regulation changes. Instead of one person at the security checkpoint, it sometimes took two or three staff. He asked that going forward how we recoup these additional expenses are added to our study. The USCG did make an exception for the Princess ships because of their medallion process. This made it so we could go back to just having one staff member for security checks.

**VII. Next Meeting** – Wednesday, December 22nd, 2021

**VIII. Adjournment** – The meeting adjourned at 7:11 p.m.

## CBJ Docks Harbors Rate Overview

| Code            | Title   | Description   | Fee  | Last revised date | Fee Change Date             | CY 2019 Revenue | Code        | CPI | CPI Increase from Last Change Date<br>(10 years max)         | 5% Increase  | Requesting<br>CPI Increase |
|-----------------|---|---|--|-------------------|-----------------------------|-----------------|-------------|-----|--|--|----------------------------|
| 05 CBJAC 10.040 | Tour Sales Permit                                     | A tour sales permit authorizes the solicitation and sale of tours and experiences   | \$30,000.00/minimum bid                                    | 4/1/2015          | 4/1/2015                    | \$270,000.00    | P09         | N   |  |  | No                         |
| 05 CBJAC 15.030 | Dockage Charges                                       | Berthing at designated restricted docks   | \$1.50/ft <65 ft<br>\$2.50/ft<200 ft<br>\$3.00/ft>200 ft   | 5/15/2017         | 5/1/2007                    | \$716,751.00    | P01         | N   | Rate increase request with the City Manager                  |  | Yes                        |
| 05 CBJAC 15.040 | Port maintenance fee                                  | Use of designated restricted docks  | \$0.055/registered ton per day                             | 3/5/2007          | 3/5/2007                    | \$817,406.23    | P06         | N   | \$0.07/registered ton per day                                | \$0.056/registered ton per day                               | Yes                        |
| 05 CBJAC 15.050 | Potable water fee                                     | Taking on of water at metered docks   | 150% of CBJ rate (\$5 per/1,000 gallons or \$27 unmetered) | 4/11/2017         | 4/11/2017                   | \$155,024.10    | P07         | N   | \$5.65/1,000 gallons or \$30.50 unmetered                    | \$5.25/1,000 gallons or \$28.35 unmetered                    | No                         |
| 05 CBJAC 15.060 | Vessel lightering fee                                 | The charge assessed to vessels for dropping-off or picking-up passengers at the Marine Park Lightering Float or the Intermediate Vessel Float | \$600 per day  | 5/1/2005          | 5/1/2005                    | \$16,200.00     | P08         | N   | Rate increase request with the Assembly                      |  | Yes                        |
| 05 CBJAC 15.080 | Loading permit fees                                   | The charge assessed for obtaining a loading permits   |  |                   |                             |                 |             |     |  |  |                            |
|                 |   | "A" or "B" permit   | \$400/company plus \$9/seat                                | 5/23/2017         | Next adjustment by CPI 2025 | \$109,035.00    | P10-P12     | Y   | Next adjustment by CPI in 2025                               |  | Yes                        |
|                 |   | Limited permit  | \$15 per/vehicle/day or \$250/year                         | 5/23/2017         |                             |                 |             |     |  |  |                            |
| 05 CBJAC 15.095 | Other fees  | The fee assessed for the use of CBJ Docks and Harbors Department facilities that are not specifically addressed in CBJ Administrative Code.   | Case-by-case   | 5/1/2005          |                             | \$4,805.00      | H61 (2020)  | N   |  |  | No                         |
| 05 CBJAC 15.100 | Other CBJ fees billed by docks and harbors department | The fee is assessed to certain passenger vessels entering into any port within the City and Borough of Juneau                                 |  |                   |                             |                 |             | N   |  |  | No                         |
|                 |   | Marine passenger fee.   | \$5.00 per passenger                                       | 5/23/2013         | 5/1/2005                    | \$6,419,265.00  | P16         |     |  |  | No                         |
|                 |   | Port development fee.   | \$3.00 per passenger                                       | 5/23/2013         | 5/23/2013                   | \$3,821,223.00  | P17/P18     | N   |  |  | No                         |
| 05 CBJAC 15.110 | Boom truck usage fee                                  | boom truck services   | \$120/hr first hour<br>\$60/30 min thereafter              | 3/5/2012          | 3/5/2012                    |                 |             | N   | \$145.22/hr first hour<br>\$72.61/30 min thereafter          | \$126/hr first hour<br>\$63/30 min thereafter                | Yes                        |
| 05 CBJAC 20.020 | annual moorage fee for skiffs                         | open-hulled vessel 21 feet or less in length  | \$300 per year   | 4/11/2016         | reduced 4/11/16             | \$8,700.00      | H94         | N   | \$347.35 per year  | \$315 per year   | Yes                        |
| 05 CBJAC 20.030 | Daily moorage fees                                    | The fee charged on a daily basis to the owner of a vessel for berthing the vessel in designated Juneau harbors                                | \$0.23/ft plus annual CPI                                  | 7/15/2013         | Yearly with CPI             | \$272,048.00    | H10/H11     | Y   | \$0.27/ft  | \$0.25/ft  | Yes                        |
| 05 CBJAC 20.035 | Monthly moorage fees                                  | The fee charged on a monthly basis to the owner of a vessel for berthing the vessel in designated Juneau harbors                              |  |                   |                             |                 |             |     |  |  |                            |
|                 |   | Downtown  | \$4.40/ft plus annual CPI                                  | 7/1/2019          |                             | \$653,665.00    | H03 / H15   | y   | \$4.70/ft  | \$4.62/ft  | Yes                        |
|                 |   | Statter   | \$7.30/ft plus annual CPI                                  | 7/1/2019          | Yearly with CPI             | \$420,277.00    | H06/H18     |     | \$7.80/ft  | \$7.67/ft  |                            |
|                 | Annual Moorage Fees                                   | Downtown  | \$4.40/ft plus annual CPI                                  | 7/1/2019          |                             | \$520,249.00    | H01/H02     |     | \$4.70/ft  | \$4.62/ft  | Yes                        |
|                 |   | Statter   | \$7.30/ft plus annual CPI                                  | 7/1/2019          |                             | \$170,033.00    | H04/H05/H13 | Y   | \$7.80/ft  | \$7.67/ft  |                            |
| 05 CBJAC 20.042 | Monthly pre-paid discounts                            |   |  |                   |                             |                 |             | N   |  |  | No                         |
|                 | Annual  | 10%   |  | 6/13/2016         | 6/13/2016                   |                 |             |     |  |  |                            |
|                 | Semi Annual   | 5%  |  | 6/13/2016         | 6/13/2016                   |                 |             |     |  |  |                            |
| 05 CBJAC 20.044 | Active fishing vessel discount at Statter Harbor      | In lieu of the requirement to pay daily fees for use of Statter Harbor  | 20 days - see ordinance                                    | 1/4/2021          | 6/5/2006                    | -\$8,927.56     | H14         | N   |  |  | No                         |
| 05 CBJAC 20.045 | Fee for tenders                                       | moorage of tender in the water along with their primary vessel  | varies -see ordinance                                      | 4/11/2005         | 4/11/2005                   | \$13,990.00     | H12         | N   |  |  | Yes                        |
| 05 CBJAC 20.050 | Residence surcharge                                   | fee assessed to the owner of a vessel when the vessel is used by any person as a residence  | \$69/month plus \$23/month for each resident over four     | 3/15/2010         | 4/15/2008                   | \$111,090.00    | H22/H22A    | N   | \$85.95/month plus \$28.65/month for each resident over four | \$72.45/month plus \$24.15/month for each resident over four | Yes                        |

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## CBJ Docks Harbors Rate Overview

| Code            | Title                                    | Description  | Fee  | Last revised date | Fee Change Date | CY 2019 Revenue | Code      | CPI | CPI Increase from Last Change Date                            |  | Requesting<br>CPI Increase |
|-----------------|--|--|--|-------------------|-----------------|-----------------|-----------|-----|---|--|----------------------------|
|                 |  |  |  |                   |                 |                 |           |     | (10 years max)  | 5% Increase  |                            |
| 05 CBJAC 20.060 | Recreational boat launch fees            | Recreational use of designated CBJ launch ramps                          |  |                   |                 |                 |           |     |   |  |                            |
|                 |  | Annual   | \$90   | 11/10/2015        | 1/1/2007        | \$142,260.00    | H23/H230  | N   | \$112.10  | \$94.50  | Yes                        |
|                 |  | Daily  | \$15   | 11/10/2015        | 1/1/2016        | \$3,495.00      | H24       | N   | \$17.37   | \$15.75  | Yes                        |
| 05 CBJAC 20.070 | Fees for commercial use of boat launches | Commercial use of designated CBJ launch ramps                            |  |                   |                 |                 |           |     |   |  |                            |
|                 |  | Daily  | \$30   | 7/31/2017         |                 | \$60.00         | H25C      | N   | \$35.21   | \$31.50  | Yes                        |
|                 |  | Annual   | \$250 per trailer  | 7/31/2017         | 11/17/2015      | \$3,810.00      | H25       |     | \$293.43  | \$262.50   |                            |
|                 |  | Freight Use  | \$60.00 for the first hour \$30.00 for each additional hour                        | 7/31/2017         |                 | \$3,570.00      | H26/H27   | N   | \$70.42 for the first hour & \$35.21 for each additional hour | \$63 for the first hour & \$31.50 for each additional hour   | Yes                        |
|                 |  | Freight Staging  | \$25.00 per 24-hour period per 1,000 square ft                                     | 7/31/2017         | 12/14/2009      | \$2,300.00      | H29       | N   | \$31.14 per 24-hour period                                    | \$26.25 per 24-hour period                                   | Yes                        |
|                 |  | Special  | case-by-case   | 7/31/2017         |                 |                 | H28       |     |   |  |                            |
| 05 CBJAC 20.080 | Passenger-for-hire fee                   | Permit needed for vessel owners to conduct passenger-for-hire activities | \$518 per vessel/inspected, \$156 per vessel/uninspected plus \$1.50 per/passenger | 4/1/2015          | 4/1/2015        | \$181,466.00    | H31-H35   | Y   | Rate increase request with the Assembly                       |  | Yes                        |
| 05 CBJAC 20.090 | Statter lower parking lot permit fee     | Fee for picking-up and discharging passengers for passenger-for-hire     | \$300 per/year plus \$15 per/seat  | 7/15/2013         | 7/15/2013       | \$15,615.00     | H37 / H38 |     | \$357.36 per/year plus \$17.87 per/seat                       | \$315 per/year plus \$15.75 per/seat                         | Yes                        |
|                 |  |  | \$25 per vehicle/day   | 7/15/2013         | 7/15/2013       |                 |           | N   | \$29.78 per vehicle/day                                       | \$26.25 per vehicle/day                                      |                            |
| 05 CBJAC 20.100 | Grid usage fees                          | Fee for using Harris Harbor Grid   | \$1 per foot/day   | 3/30/2017         | 3/30/2017       | \$2,801.00      | H44       | N   | \$1.13 per foot/day   | \$1.05 per foot/day  | Yes                        |
| 05 CBJAC 20.110 | Crane use fees                           | Fee for using hydraulic crane  | \$5 per/15 minutes   | 8/10/2015         | 8/10/2015       | \$13,085.00     | H45       | N   | \$5.87 per/15 minutes   | \$5.25 per/15 minutes  | Yes                        |
| 05 CBJAC 20.130 | Storage fees                             | Long-term storage in designated areas                                    | \$0.50 per/square foot per/month   | 8/10/2015         | 8/10/2015       | \$28,525.10     | H51       |     | \$0.59 per/square foot per/month                              | \$0.53 per/square foot per/month                             |                            |
|                 |  | Vessel storage (May-September)   | \$1 per/foot up to 5 days  | 8/10/2015         | 8/10/2015       |                 |           |     | \$1.17 per/foot up to 5 days                                  | \$1.05 per/foot up to 5 days                                 |                            |
|                 |  | Vessel storage (May-September)   | \$3 per/foot after 5 days  | 8/10/2015         | 8/10/2015       |                 |           |     | \$3.52 per/foot after 5 days                                  | \$3.15 per/foot after 5 days                                 | Yes                        |
|                 |  | Vessel storage (October-April)   | \$8 per/foot/month   | 8/10/2015         | 8/10/2015       |                 |           | N   | \$9.39 per/foot/month   | \$8.40 per/foot/month  |                            |
| 05 CBJAC 20.140 | Staff labor fees                         | Required in the furtherance of duties                                    | \$75 per hour/staff (1 hour minimum)   | 8/10/2015         | 8/10/2015       | \$4,650.00      | H52/H53   | N   | \$88.03 per hour/staff (1 hour minimum)                       | \$78.75 per hour/staff (1 hour minimum)                      | Yes                        |
|                 |  |  | \$125 boat per hour (1 hour minimum/30 minute increments)                          | 8/10/2015         | 8/10/2015       | \$375.00        | H54       |     | \$146.72 boat per hour (1 hour minimum/30 minute increments)  | \$131.25 boat per hour (1 hour minimum/30 minute increments) |                            |
| 05 CBJAC 20.150 | Reserved moorage waitlist fee            | Placement on reserved moorage waitlist                                   | \$50 sign-up fee / \$10 annual fee   | 4/11/2005         | 4/11/2005       | \$1,420.00      | H56/H57   | N   | \$62.28 sign-up fee / \$12.46 annual fee                      | \$52.50 sign-up fee / \$10.50 annual fee                     | Yes                        |
| 05 CBJAC 30.010 | Shorepower access fees                   | Shorepower - Port  | see chart  | 9/18/2017         | 9/18/2017       | \$12,673.00     | P19-P42   | N   | Separate Excel Sheet  |  | Yes                        |
| 05 CBJAC 30.010 | Shorepower access fees                   | Shorepower - Harbor  | see chart  | 9/18/2017         | 9/18/2017       | \$90,930.00     | H62-H86   | N   | Separate Excel Sheet  |  | Yes                        |
| 05 CBJAC 40.010 | General moorage management policy        | Vessel salvage & disposal - non-refundable surcharge                     | \$0.25 per foot/month  | 7/15/2013         | 7/1/2007        | \$16,245.00     | H95       | N   | \$0.31 per foot/month   | \$0.27 per foot/month  | Yes                        |
| 05 CBJAC 40.065 | Vessel anchoring requirements            | Long-term permit   | \$100 permit fee   | 2/20/2018         | 2/20/2018       |                 |           | N   | \$110.67 permit fee   | \$105 permit fee   | Yes                        |
|                 |  |  | \$0.25 per foot/day  | 2/20/2018         | 2/20/2018       | \$13,687.50     | H105      |     | \$0.28 per foot/day   | \$0.27 per foot/day  |                            |

|      |                |
|------|----------------|
| Code | 2016 - current |
|      | 2011 - 2015    |
|      | 2006 - 2010    |
|      | older          |

CPI - September 2021 buying power ([https://www.bls.gov/data/inflation\\_calculator.htm](https://www.bls.gov/data/inflation_calculator.htm))

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Justification for applying CPI to all pertinent CBJ docks & harbors rates and adjusting for rates not reviewed for many years.

Based on the recently adopted Rate Setting Policy the basis for applying a CPI adjustment to all applicable rates is as follows:

Criteria 1 – It must be fair and reasonable

Is it reasonable?

Over time the cost of labor and materials changes, usually up, sometimes down. The best measure we have in Juneau of those changes is the CPI. Applying the CPI keeps the rate reasonably in sync with the general cost of living. This is reasonable.

Is it fair?

In recent years a CPI adjustment has been applied to some rates and not to others. Applying the CPI to all rates is fair. Applying a “catch up” rate to rates not adjusted in many years is also fair, particularly to those who have had their rate revised and adjusted by the CPI in recent years. It is proposed that the “catch up” period be no more than 10 years and that it not exceed 5% in any one year. This is also fair.

Criteria 2 - Is it consistent?

By applying an annual CPI adjustment to all rates which are based on an underlying cost which is subject to the change in the cost of goods and services we are consistent in applying rate changes to all user groups.

Criteria 3 - Is it supported by data and an explanation of how the data justifies the rates?

The CPI is supported by extensive data gathered by the U.S. Bureau of Labor Statistics and is generally recognized as the best available measure of the underlying change in the cost of goods and services.

Criteria 4 - Is it sufficient to support the operations of docks and harbors?

Currently this question does not have a clear answer. For those rates which have not been reassessed for a decade or more just applying the CPI even when applying a “catch up” factor as well, a further rate adjustment may be necessary. Docks & Harbors is in the process of retaining the services of a qualified firm to help in determining whether the base rate to which the CPI is being applied is appropriate or whether additional rate changes should be considered. The application of the CPI where it has not been applied historically is an interim measure until we have better data.

Criteria 5 - Is it sufficient to replace capital investment?

As in the previous question Docks & Harbors will be better able the answer to this question once the rate study has been completed.

Criteria 6 – Will it build reserves for contingencies and future growth?

As in question 4, Docks & Harbors will be better able the answer to this question once the rate study has been completed.

Criteria 7 – Does it address disparities between user groups in a fair and appropriate manner?

By applying a “catch up” adjustment not to exceed 5% for rates which have not been adjusted in many years, the disparity between user groups will be diminished significantly while limiting the impact to any one user group by applying the 5% cap.

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## Docks & Harbors - Docks

### OVERVIEW

|                                     | FY21<br>Actuals     | FY22              |                      | FY23<br>Proposed<br>Budget | FY24<br>Proposed<br>Budget |
|-------------------------------------|---------------------|-------------------|----------------------|----------------------------|----------------------------|
|                                     |                     | Amended<br>Budget | Projected<br>Actuals |                            |                            |
| <b>EXPENDITURES</b>                 |                     |                   |                      |                            |                            |
| Personnel Services                  | \$ 665,800          | 700,000           | 854,600              | 1,294,200                  | 1,322,100                  |
| Commodities and Services            | 632,000             | 700,000           | 739,700              | 879,800                    | 916,100                    |
| Capital Outlay                      | -                   | 1,000             | 6,000                | 6,000                      | 6,000                      |
| Support to:                         |                     |                   |                      |                            |                            |
| Marine Passenger Fee                | -                   | -                 | -                    | -                          | -                          |
| Capital Projects                    | -                   | -                 | -                    | -                          | -                          |
| <b>Total Expenditures</b>           | <b>1,297,800</b>    | <b>1,401,000</b>  | <b>1,600,300</b>     | <b>2,180,000</b>           | <b>2,244,200</b>           |
| <b>FUNDING SOURCES</b>              |                     |                   |                      |                            |                            |
| Interdepartmental Charges           | 15,100              | 15,100            | 15,100               | 15,100                     | 15,100                     |
| Charges for Services                | 49,500              | 330,000           | 1,090,000            | 1,680,000                  | 1,680,000                  |
| Licenses, Permits, and Fees         | -                   | -                 | -                    | -                          | -                          |
| Investment and Interest Income      | 12,900              | 70,000            | 21,300               | 21,300                     | 21,300                     |
| Support from:                       |                     |                   |                      |                            |                            |
| Pandemic Response                   | -                   | -                 | -                    | -                          | -                          |
| Marine Passenger Fees               | 97,500              | 448,500           | 448,500              | 448,500                    | 448,500                    |
| Port Development Fees               | -                   | -                 | -                    | -                          | -                          |
| State Marine Passenger Fees         | 351,000             | -                 | -                    | -                          | -                          |
| Capital Projects                    | -                   | -                 | -                    | -                          | -                          |
| <b>Total Funding Sources</b>        | <b>526,000</b>      | <b>863,600</b>    | <b>1,574,900</b>     | <b>2,164,900</b>           | <b>2,164,900</b>           |
| <b>FUND BALANCE</b>                 |                     |                   |                      |                            |                            |
| Beginning of Period                 | 2,589,800           | 1,818,000         | 1,818,000            | 1,792,600                  | 1,777,500                  |
| Increase (Decrease) in Fund Balance | (771,800)           | (537,400)         | (25,400)             | (15,100)                   | (79,300)                   |
| <b>End of Period Fund Balance</b>   | <b>\$ 1,818,000</b> | <b>1,280,600</b>  | <b>1,792,600</b>     | <b>1,777,500</b>           | <b>1,698,200</b>           |
| <b>STAFFING</b>                     | <b>13.74</b>        | <b>13.74</b>      | <b>13.74</b>         | <b>19.20</b>               | <b>19.20</b>               |



## Docks Revenue Updated

| Department      | Division | Program        | Component   | Accounting Unit | Account Code | Account Description        | FY2019 Actuals     | FY2020 Actuals   | FY2021 Actuals   | FY2022 Amended   | FY2022 Projected Actuals | FY2023 Proposed    | FY2024 Proposed    | Change Amount      | Change Percent |
|-----------------|----------|----------------|-------------|-----------------|--------------|----------------------------|--------------------|------------------|------------------|------------------|--------------------------|--------------------|--------------------|--------------------|----------------|
| Docks & Harbors | Docks    | Administration | Non-program | 531010101       | 4800-0000    | Interest income in Lawson  | (133,372)          | (147,237)        | (12,902)         | (70,000)         | -21,300                  | -21,300            | -21,300            | 48,700             | (69.6%)        |
| Docks & Harbors | Docks    | Administration | Non-program | 531010101       | 4890-0000    | Loss on disposal of assets | 136,648            | 936,527          |                  |                  |                          |                    |                    | -                  |                |
| Docks & Harbors | Docks    | Administration | Non-program | 531010101       | 4950-0431    | Dock projects              |                    | (3,711)          |                  |                  |                          |                    |                    | -                  |                |
| Docks & Harbors | Docks    | Administration | Operations  | 531520101       | 4300-0000    | User fees                  | (252,435)          | (166,376)        | (32,072)         | (30,000)         | -45,000                  | -300,000           | -300,000           | (270,000)          | 900.0%         |
| Docks & Harbors | Docks    | Administration | Operations  | 531520101       | 4300-0034    | Cruisehip Dock Fees        | (681,473)          | (462,577)        | (17,460)         | (125,000)        | -490,000                 | -680,000           | -680,000           | (555,000)          | 444.0%         |
| Docks & Harbors | Docks    | Administration | Operations  | 531520101       | 4300-0035    | Maintenance Port Fees      | (708,551)          | (514,412)        | -                | (175,000)        | -555,000                 | -700,000           | -700,000           | (525,000)          | 300.0%         |
| Docks & Harbors | Docks    | Administration | Operations  | 531520101       | 4410-0000    | Permit revenues            | (378,168)          | -                |                  |                  |                          |                    |                    | -                  |                |
| Docks & Harbors | Docks    | Administration | Operations  | 531520101       | 4570-0000    | Land lease revenue         |                    |                  |                  | -                |                          |                    |                    | -                  |                |
| Docks & Harbors | Docks    | Administration | Operations  | 531520101       | 4800-0000    | Interest income in Lawson  | 148                | -                | 0                | -                | -                        | -                  | -                  | -                  |                |
| Docks & Harbors | Docks    | Administration | Operations  | 531520101       | 4950-0225    | Marine passenger fee       | (457,600)          | (55,000)         | (97,536)         | (448,500)        | -448,500                 | -448,500           | -448,500           | -                  | 0.0%           |
| Docks & Harbors | Docks    | Administration | Operations  | 531520101       | 4950-0232    | Port Development           |                    | (358,500)        |                  |                  |                          |                    |                    | -                  |                |
| Docks & Harbors | Docks    | Administration | Operations  | 531520101       | 4950-0233    | State Marine Passenger Fee |                    |                  | (350,964)        |                  |                          |                    |                    | -                  |                |
| <b>Total</b>    |          |                |             |                 |              |                            | <b>(2,474,803)</b> | <b>(771,284)</b> | <b>(510,934)</b> | <b>(848,500)</b> | <b>(1,559,800)</b>       | <b>(2,149,800)</b> | <b>(2,149,800)</b> | <b>(1,301,300)</b> |                |

## Docks Expense Updated

| Division     | Program         | Component   | Accounting Unit | Account Code | Account Description                  | FY2019 Actuals   | FY2020 Actuals   | FY2021 Actuals   | FY2022 Amended   | FY2022 Projected Actuals | FY2023 Proposed  | FY2024 Proposed  | Change Amount  | Change Percent |
|--------------|-----------------|-------------|-----------------|--------------|--------------------------------------|------------------|------------------|------------------|------------------|--------------------------|------------------|------------------|----------------|----------------|
| Docks        | Administration  | Non-program | 531010101       | 5950-0225    | Transfers Out - Marine passenger fee | 170,000          | -                | -                | -                | -                        | -                | -                | -              | -              |
| Docks        | Administration  | Non-program | 531010101       | 5950-0431    | Transfers Out - Dock projects        | 2,235,000        | -                | -                | -                | -                        | -                | -                | -              | -              |
| Docks        | Administration  | Non-program | 531010101       | 7500-5881    | Depr Building                        | 3,496,737        | 3,899,694        | 3,860,371        | -                | -                        | -                | -                | -              | -              |
| Docks        | Administration  | Non-program | 531010101       | 7500-5882    | Depr Equipment                       | 45,127           | 35,850           | 20,733           | -                | -                        | -                | -                | -              | -              |
| Docks        | Administration  | Non-program | 531010101       | 7500-5883    | Depr Infrastructure                  | 771,796          | 825,465          | 825,465          | -                | -                        | -                | -                | -              | -              |
| Docks        | Administration  | Operations  | 531520101       | 5110-0000    | Salaries                             | 529,498          | 369,470          | 352,046          | 426,300          | 603,857                  | 881,000          | 889,600          | 454,700        | 106.7%         |
| Docks        | Administration  | Operations  | 531520101       | 5111-0000    | Overtime                             | 18,846           | 13,439           | 11,475           | 15,000           | 15,000                   | 15,000           | 15,000           | -              | 0.0%           |
| Docks        | Administration  | Operations  | 531520101       | 5116-0000    | Accrued leave                        | 55,034           | 49,126           | 47,995           | -                | -                        | -                | -                | -              | -              |
| Docks        | Administration  | Operations  | 531520101       | 5120-0000    | Benefits                             | 297,427          | 207,557          | 193,178          | 242,700          | 219,718                  | 390,400          | 392,800          | 147,700        | 60.9%          |
| Docks        | Administration  | Operations  | 531520101       | 5130-0000    | Workers compensation                 | 13,700           | 13,700           | 16,000           | 16,000           | 16,000                   | 15,800           | 15,800           | (200)          | (1.3%)         |
| Docks        | Administration  | Operations  | 531520101       | 5200-0000    | Business travel                      | 37               | -                | -                | 4,200            | 2,200                    | 1,200            | 1,200            | (3,000)        | (71.4%)        |
| Docks        | Administration  | Operations  | 531520101       | 5201-0000    | Mileage                              | 369              | 574              | 175              | 400              | 400                      | 400              | 400              | -              | 0.0%           |
| Docks        | Administration  | Operations  | 531520101       | 5202-0000    | Travel and training                  | 13,093           | 10,348           | 1,868            | 19,100           | 15,600                   | 14,800           | 10,400           | (4,300)        | (22.5%)        |
| Docks        | Administration  | Operations  | 531520101       | 5205-0000    | Contractual training                 | 3,540            | -                | 100              | 4,000            | 15,000                   | 15,000           | 15,000           | 11,000         | 275.0%         |
| Docks        | Administration  | Operations  | 531520101       | 5310-0000    | Telephone                            | -                | -                | 834              | 800              | 1,400                    | 1,400            | 1,400            | 600            | 75.0%          |
| Docks        | Administration  | Operations  | 531520101       | 5320-0000    | Printing                             | 4,139            | 3,454            | 1,208            | 4,000            | 1,300                    | 1,300            | 1,300            | (2,700)        | (67.5%)        |
| Docks        | Administration  | Operations  | 531520101       | 5322-0000    | Advertising                          | 890              | 362              | 709              | 1,000            | 1,000                    | 1,000            | 1,000            | -              | 0.0%           |
| Docks        | Administration  | Operations  | 531520101       | 5330-0000    | Rents                                | 62,118           | 60,901           | 57,784           | 62,000           | 62,000                   | 62,500           | 62,500           | 500            | 0.8%           |
| Docks        | Administration  | Operations  | 531520101       | 5332-0000    | Electricity                          | 33,009           | 45,740           | 22,634           | 35,000           | 30,000                   | 30,000           | 30,000           | (5,000)        | (14.3%)        |
| Docks        | Administration  | Operations  | 531520101       | 5333-0000    | Fuel oil & propane                   | 32               | -                | -                | 100              | 100                      | 100              | 100              | -              | 0.0%           |
| Docks        | Administration  | Operations  | 531520101       | 5334-0000    | Refuse disposal                      | 16,406           | 19,898           | 15,255           | 19,000           | 19,000                   | 20,000           | 20,000           | 1,000          | 5.3%           |
| Docks        | Administration  | Operations  | 531520101       | 5335-0000    | Water service                        | 100,644          | 90,871           | 1,558            | 20,000           | 20,000                   | 100,000          | 100,000          | 80,000         | 400.0%         |
| Docks        | Administration  | Operations  | 531520101       | 5336-0000    | Wastewater service                   | 2,423            | 2,312            | 2,378            | 2,500            | 2,500                    | 2,500            | 2,500            | -              | 0.0%           |
| Docks        | Administration  | Operations  | 531520101       | 5340-0000    | Repairs                              | 7,192            | 9,852            | 4,007            | 25,000           | 60,000                   | 30,000           | 30,000           | 5,000          | 20.0%          |
| Docks        | Administration  | Operations  | 531520101       | 5341-0000    | Electronic repairs                   | -                | 1,210            | -                | 1,500            | 500                      | 1,500            | 1,500            | -              | 0.0%           |
| Docks        | Administration  | Operations  | 531520101       | 5344-0000    | Maintenance - buildings              | -                | -                | -                | -                | -                        | -                | -                | -              | -              |
| Docks        | Administration  | Operations  | 531520101       | 5345-0000    | Building Maint Division Charges      | 18,700           | 18,700           | 32,600           | 25,600           | 25,600                   | 25,300           | 31,100           | (300)          | (1.2%)         |
| Docks        | Administration  | Operations  | 531520101       | 5347-0000    | Maintenance - software               | 3,271            | -                | -                | 3,500            | 3,500                    | 3,500            | 3,500            | -              | 0.0%           |
| Docks        | Administration  | Operations  | 531520101       | 5350-0000    | Landscape Division Charges           | 45,000           | 45,000           | 45,000           | 45,000           | 45,000                   | 44,300           | 44,300           | (700)          | (1.6%)         |
| Docks        | Administration  | Operations  | 531520101       | 5360-0000    | Equipment rentals                    | 6,204            | 1,327            | 1,428            | 6,500            | 5,000                    | 6,000            | 6,500            | (500)          | (7.7%)         |
| Docks        | Administration  | Operations  | 531520101       | 5362-0000    | Fleet replacement reserve            | 10,000           | 10,000           | 10,000           | 10,000           | 10,000                   | 17,500           | 17,500           | 7,500          | 75.0%          |
| Docks        | Administration  | Operations  | 531520101       | 5363-0000    | Equipment maint - non-fleet          | 2,547            | 95               | 776              | 1,000            | 1,000                    | 1,000            | 1,000            | -              | 0.0%           |
| Docks        | Administration  | Operations  | 531520101       | 5370-0000    | Spec & Prop                          | 110,637          | 113,092          | 120,803          | 124,700          | 124,700                  | 203,400          | 237,800          | 78,700         | 63.1%          |
| Docks        | Administration  | Operations  | 531520101       | 5375-0000    | General Liab, Auto & EE Pract        | 5,000            | 5,050            | 7,900            | 7,900            | 7,900                    | 200              | 200              | (7,700)        | (97.5%)        |
| Docks        | Administration  | Operations  | 531520101       | 5380-0000    | Dues and subscriptions               | 1,959            | 1,789            | 11,631           | 6,500            | 12,000                   | 12,000           | 12,000           | 5,500          | 84.6%          |
| Docks        | Administration  | Operations  | 531520101       | 5389-0000    | Fleet gasoline                       | -                | -                | -                | 5,000            | -                        | -                | -                | (5,000)        | (100.0%)       |
| Docks        | Administration  | Operations  | 531520101       | 5390-0000    | Contractual services                 | 36,403           | 19,035           | 58,732           | 20,000           | 20,000                   | 20,000           | 20,000           | -              | 0.0%           |
| Docks        | Administration  | Operations  | 531520101       | 5394-0000    | Full Cost Allocation                 | 193,200          | 193,200          | 215,400          | 195,800          | 195,800                  | 206,200          | 206,200          | 10,400         | 5.3%           |
| Docks        | Administration  | Operations  | 531520101       | 5397-0000    | Bank card fees                       | 651              | 100              | 279              | 1,600            | 600                      | 600              | 600              | (1,000)        | (62.5%)        |
| Docks        | Administration  | Operations  | 531520101       | 5480-0000    | Office supplies                      | 1,877            | 910              | 1,299            | 1,500            | 1,400                    | 1,400            | 1,400            | (100)          | (6.7%)         |
| Docks        | Administration  | Operations  | 531520101       | 5481-0000    | Postage and parcel post              | 1,143            | 1,976            | 14               | 1,800            | 1,000                    | 1,500            | 1,500            | (300)          | (16.7%)        |
| Docks        | Administration  | Operations  | 531520101       | 5488-0000    | Uniforms and safety equipment        | 14,597           | 9,418            | 2,620            | 9,800            | 24,000                   | 24,000           | 24,000           | 14,200         | 144.9%         |
| Docks        | Administration  | Operations  | 531520101       | 5490-0000    | Materials and commodities            | 24,538           | 12,474           | 12,080           | 15,000           | 15,000                   | 15,000           | 15,000           | -              | 0.0%           |
| Docks        | Administration  | Operations  | 531520101       | 5491-0000    | Safety programs and equipment        | 3,608            | 1,180            | 747              | 5,000            | 5,000                    | 5,000            | 5,000            | -              | 0.0%           |
| Docks        | Administration  | Operations  | 531520101       | 5492-0000    | Gasoline and oil                     | -                | -                | -                | 500              | 500                      | 500              | 500              | -              | 0.0%           |
| Docks        | Administration  | Operations  | 531520101       | 5494-0000    | Loss contingency                     | -                | -                | 743              | 1,000            | 1,000                    | 1,000            | 1,000            | -              | 0.0%           |
| Docks        | Administration  | Operations  | 531520101       | 5496-0000    | Minor equipment                      | 13,882           | 7,800            | 37               | 10,000           | 6,000                    | 6,000            | 6,000            | (4,000)        | (40.0%)        |
| Docks        | Administration  | Operations  | 531520101       | 5497-0000    | Minor furniture and fixtures         | 335              | -                | -                | 1,000            | 1,000                    | 1,000            | 1,000            | -              | 0.0%           |
| Docks        | Administration  | Operations  | 531520101       | 5498-0000    | Minor Software                       | -                | -                | -                | 1,500            | 1,500                    | 1,500            | 1,500            | -              | 0.0%           |
| Docks        | Administration  | Operations  | 531520101       | 5510-0000    | Vehicles and equipment               | -                | 23,917           | -                | 1,000            | 6,000                    | 6,000            | 6,000            | 5,000          | 500.0%         |
| Docks        | Administration  | Operations  | 531520101       | 7001-0000    | Reimbursable Expense - Internal      | (11,000)         | (11,000)         | (15,100)         | (15,100)         | (15,100)                 | (15,100)         | (15,100)         | -              | 0.0%           |
| Docks        | CIP Engineering | Operations  | 531520201       | 5110-0000    | Salaries                             | 10,424           | 7,713            | 10,305           | 188,500          | 188,500                  | 182,300          | 195,300          | (6,200)        | (3.3%)         |
| Docks        | CIP Engineering | Operations  | 531520201       | 5111-0000    | Overtime                             | -                | 59               | 329              | -                | -                        | -                | -                | -              | -              |
| Docks        | CIP Engineering | Operations  | 531520201       | 5116-0000    | Accrued leave                        | 28,158           | 17,703           | 21,162           | -                | -                        | -                | -                | -              | -              |
| Docks        | CIP Engineering | Operations  | 531520201       | 5120-0000    | Benefits                             | 20,265           | 8,580            | 13,330           | 87,700           | 87,700                   | 85,900           | 89,800           | (1,800)        | (2.1%)         |
| Docks        | CIP Engineering | Operations  | 531520201       | 5141-0000    | All other workforce                  | -                | -                | -                | (276,200)        | (276,200)                | (276,200)        | (276,200)        | -              | 0.0%           |
| Docks        | CIP Engineering | Operations  | 531520201       | 5201-0000    | Mileage                              | 272              | 1,263            | 1,376            | 1,200            | 1,200                    | 1,200            | 1,200            | -              | 0.0%           |
| <b>Total</b> |                 |             |                 |              |                                      | <b>8,418,726</b> | <b>6,149,200</b> | <b>5,989,262</b> | <b>1,385,900</b> | <b>1,585,175</b>         | <b>2,164,900</b> | <b>2,229,100</b> | <b>779,000</b> |                |

## Docks & Harbors - Harbors

### OVERVIEW

|                                     | FY21<br>Actuals   | FY22              |                      | FY23<br>Proposed<br>Budget | FY24<br>Proposed<br>Budget |
|-------------------------------------|-------------------|-------------------|----------------------|----------------------------|----------------------------|
|                                     |                   | Amended<br>Budget | Projected<br>Actuals |                            |                            |
| <b>EXPENDITURES</b>                 |                   |                   |                      |                            |                            |
| Personnel Services                  | \$ 1,572,300      | 1,875,000         | 1,777,100            | 1,904,500                  | 1,909,700                  |
| Commodities and Services            | 1,432,100         | 1,680,100         | 1,882,100            | 2,020,800                  | 2,059,700                  |
| Capital Outlay                      | -                 | -                 | -                    | -                          | -                          |
| Debt Service                        | 656,700           | 737,600           | 737,600              | 740,900                    | 741,700                    |
| Support to:                         |                   |                   |                      |                            |                            |
| Capital Projects                    | -                 | -                 | -                    | -                          | -                          |
| <b>Total Expenditures</b>           | <b>3,661,100</b>  | <b>4,292,700</b>  | <b>4,396,800</b>     | <b>4,666,200</b>           | <b>4,711,100</b>           |
| <b>FUNDING SOURCES</b>              |                   |                   |                      |                            |                            |
| Charges for Services                | 2,791,900         | 3,000,000         | 2,825,000            | 2,925,000                  | 2,925,000                  |
| Licenses, Permits, and Fees         | -                 | 130,000           | 270,000              | 270,000                    | 270,000                    |
| Rentals and Leases                  | 855,400           | 800,000           | 860,000              | 860,000                    | 860,000                    |
| State Shared Revenue                | 391,400           | 300,000           | 407,000              | 350,000                    | 350,000                    |
| Federal Revenue                     | -                 | 24,700            | -                    | -                          | -                          |
| Fines and Forfeitures               | 7,400             | 10,000            | 10,000               | 10,000                     | 10,000                     |
| Investment and Interest Income      | 30,300            | 52,500            | 27,600               | 27,600                     | 27,600                     |
| Support from:                       |                   |                   |                      |                            |                            |
| Pandemic Response                   | -                 | -                 | -                    | -                          | -                          |
| Capital Projects                    | 300               | -                 | -                    | 4,626,875                  | -                          |
| <b>Total Funding Sources</b>        | <b>4,076,700</b>  | <b>4,317,200</b>  | <b>4,399,600</b>     | <b>4,442,600</b>           | <b>4,442,600</b>           |
| <b>FUND BALANCE</b>                 |                   |                   |                      |                            |                            |
| <b>Debt Reserve</b>                 |                   |                   |                      |                            |                            |
| Beginning Reserve Balance           | 791,900           | 791,900           | 791,900              | 791,900                    | 791,900                    |
| Increase (Decrease) in Reserve      | -                 | -                 | -                    | -                          | -                          |
| <b>End of Period Reserve</b>        | <b>\$ 791,900</b> | <b>791,900</b>    | <b>791,900</b>       | <b>791,900</b>             | <b>791,900</b>             |
| <b>Available Fund Balance</b>       |                   |                   |                      |                            |                            |
| Beginning of Period                 | 232,300           | 647,900           | 647,900              | 650,700                    | 427,100                    |
| Increase (Decrease) in Fund Balance | 415,600           | 24,500            | 2,800                | (223,600)                  | (39,325)                   |
| <b>End of Period Available</b>      | <b>\$ 647,900</b> | <b>672,400</b>    | <b>650,700</b>       | <b>427,100</b>             | <b>58,600</b>              |
| <b>STAFFING</b>                     | <b>16.33</b>      | <b>16.33</b>      | <b>16.33</b>         | <b>16.83</b>               | <b>16.83</b>               |

## Harbors Revenue Updated

| Department      | Division | Program        | Component   | Accounting Unit | Account Code | Account Description        | FY2019 Actuals     | FY2020 Actuals     | FY2021 Actuals     | FY2022 Amended     | FY2022 Projected Actuals | FY2023 Proposed    | FY2024 Proposed    | Change Amount    | Change Percent |
|-----------------|----------|----------------|-------------|-----------------|--------------|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|--------------------|--------------------|------------------|----------------|
| Docks & Harbors | Harbors  | Administration | Non-program | 530010101       | 4700-0000    | Cash over/short            | 0                  |                    |                    |                    |                          |                    |                    | -                |                |
| Docks & Harbors | Harbors  | Administration | Non-program | 530010101       | 4799-0000    | Miscellaneous revenue      | (9)                | (1,035)            | (2,135)            |                    |                          |                    |                    | -                |                |
| Docks & Harbors | Harbors  | Administration | Non-program | 530010101       | 4800-0000    | Interest income in Lawson  | (145,201)          | (158,444)          | (26,143)           | (52,500)           | -27,600                  | -27,600            | -27,600            | 24,900           | (47.4%)        |
| Docks & Harbors | Harbors  | Administration | Non-program | 530010101       | 4890-0000    | Loss on disposal of assets | 30,700             | -                  | 263,364            |                    |                          |                    |                    | -                |                |
| Docks & Harbors | Harbors  | Administration | Non-program | 530010101       | 4950-0219    | CARES Relief               |                    | (26,912)           |                    |                    |                          |                    |                    | -                |                |
| Docks & Harbors | Harbors  | Administration | Non-program | 530010101       | 4950-0430    | Harbor projects            | (905)              | -                  | (270)              |                    |                          |                    |                    | -                |                |
| Docks & Harbors | Harbors  | Administration | Operations  | 530510101       | 4013-0000    | State shared revenues      | (447,875)          | (409,173)          | (391,373)          | (300,000)          | -407,000                 | -350,000           | -350,000           | (50,000)         | 16.7%          |
| Docks & Harbors | Harbors  | Administration | Operations  | 530510101       | 4030-0000    | Federal grant revenue      |                    |                    |                    | (24,730)           |                          |                    |                    | 24,730           | (100.0%)       |
| Docks & Harbors | Harbors  | Administration | Operations  | 530510101       | 4300-0000    | User fees                  | (2,875,593)        | (3,065,755)        | (2,841,192)        | (3,075,000)        | -2,900,000               | -3,000,000         | -3,000,000         | 75,000           | (2.4%)         |
| Docks & Harbors | Harbors  | Administration | Operations  | 530510101       | 4410-0000    | Permit revenues            |                    | (1,283)            | (5)                | (130,000)          | -270,000                 | -270,000           | -270,000           | (140,000)        | 107.7%         |
| Docks & Harbors | Harbors  | Administration | Operations  | 530510101       | 4450-0001    | Minor Violations           | (15,370)           | (12,295)           | (7,445)            | (10,000)           | -10,000                  | -10,000            | -10,000            | -                | 0.0%           |
| Docks & Harbors | Harbors  | Administration | Operations  | 530510101       | 4500-0000    | Land sales                 | (23,780)           | -                  |                    |                    |                          |                    |                    | -                |                |
| Docks & Harbors | Harbors  | Administration | Operations  | 530510101       | 4570-0000    | Land lease revenue         | (886,389)          | (925,733)          | (855,398)          | (800,000)          | -860,000                 | -860,000           | -860,000           | (60,000)         | 7.5%           |
| Docks & Harbors | Harbors  | Administration | Operations  | 530510101       | 4720-0000    | Bad debts                  | 142,185            | 58,223             | 51,448             | 75,000             | 75,000                   | 75,000             | 75,000             | -                | 0.0%           |
| Docks & Harbors | Harbors  | Administration | Operations  | 530510101       | 4799-0000    | Miscellaneous revenue      |                    |                    |                    | -                  |                          |                    |                    | -                |                |
| Docks & Harbors | Harbors  | Administration | Operations  | 530510101       | 4800-0402    | AR interest and fines      | (5,389)            | (3,956)            | (4,127)            | -                  |                          |                    |                    | -                |                |
| Docks & Harbors | Harbors  | Convention     | Operations  | 530510401       | 4110-0000    | Donation revenues          |                    | (6,549)            |                    |                    |                          |                    |                    | -                |                |
| Docks & Harbors | Harbors  | Convention     | Operations  | 530510401       | 4300-0000    | User fees                  |                    | (6,000)            |                    |                    |                          |                    |                    | -                |                |
| Docks & Harbors | Harbors  | Convention     | Operations  | 530510401       | 4420-0000    | Fee revenues               |                    | (38,690)           |                    |                    |                          |                    |                    | -                |                |
| <b>Total</b>    |          |                |             |                 |              |                            | <b>(4,227,625)</b> | <b>(4,597,601)</b> | <b>(3,813,275)</b> | <b>(4,317,230)</b> | <b>(4,399,600)</b>       | <b>(4,442,600)</b> | <b>(4,442,600)</b> | <b>(125,370)</b> |                |

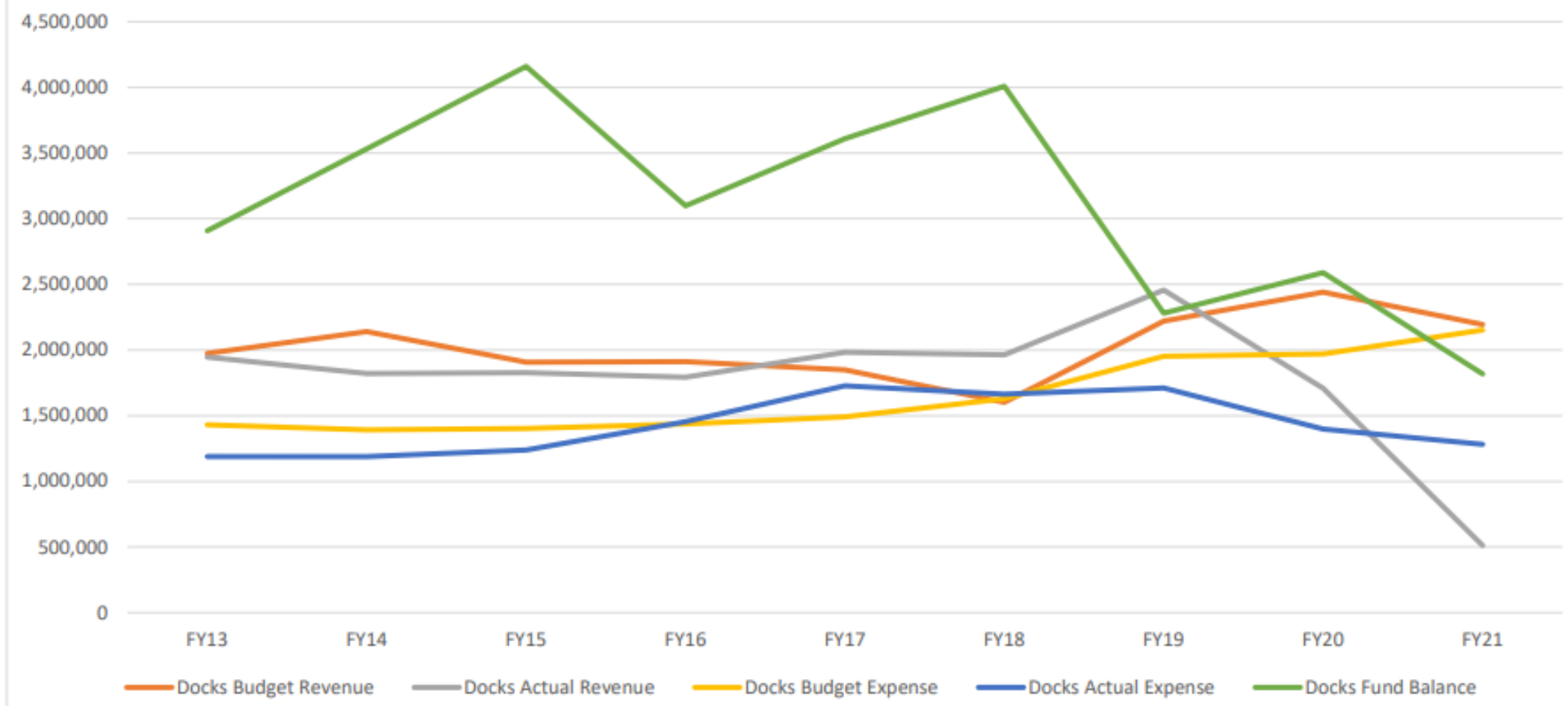
## Harbors Expense Updated

| Division     | Program        | Component            | Accounting Unit | Account Code | Account Description             | FY2019 Actuals   | FY2020 Actuals   | FY2021 Actuals   | FY2022 Amended   | FY2022 Projected Actuals | FY2023 Proposed  | FY2024 Proposed  | Change Amount  | Change Percent |
|--------------|----------------|----------------------|-----------------|--------------|---------------------------------|------------------|------------------|------------------|------------------|--------------------------|------------------|------------------|----------------|----------------|
| Harbors      | Administration | Non-program          | 530010101       | 5950-0430    | Transfers Out - Harbor projects |                  | 155,000          |                  |                  |                          |                  |                  | -              |                |
| Harbors      | Administration | Non-program          | 530010101       | 7500-5881    | Depr Building                   | 2,144,856        | 2,186,216        | 2,165,708        |                  |                          |                  |                  | -              |                |
| Harbors      | Administration | Non-program          | 530010101       | 7500-5882    | Depr Equipment                  | 49,628           | 47,382           | 43,042           |                  |                          |                  |                  | -              |                |
| Harbors      | Administration | Non-program          | 530010101       | 7500-5883    | Depr Infrastructure             | 590,474          | 1,322,620        | 1,599,914        |                  |                          |                  |                  | -              |                |
| Harbors      | Administration | Operations           | 530510101       | 5110-0000    | Salaries                        | 1,045,853        | 992,992          | 885,094          | 1,157,200        | 1,134,700                | 1,173,200        | 1,177,200        | 16,000         | 1.4%           |
| Harbors      | Administration | Operations           | 530510101       | 5111-0000    | Overtime                        | 52,885           | 59,204           | 29,920           | 40,000           | 40,000                   | 40,000           | 40,000           | -              | 0.0%           |
| Harbors      | Administration | Operations           | 530510101       | 5116-0000    | Accrued leave                   | 123,699          | 117,249          | 112,825          | -                | -                        | -                | -                | -              | -              |
| Harbors      | Administration | Operations           | 530510101       | 5120-0000    | Benefits                        | 594,230          | 571,215          | 525,594          | 658,900          | 583,500                  | 672,900          | 674,100          | 14,000         | 2.1%           |
| Harbors      | Administration | Operations           | 530510101       | 5130-0000    | Workers compensation            | 13,700           | 13,700           | 18,900           | 18,900           | 18,900                   | 18,400           | 18,400           | (500)          | (2.6%)         |
| Harbors      | Administration | Operations           | 530510101       | 5200-0000    | Business travel                 | 897              | -                | -                | 1,500            | 1,500                    | 5,100            | 5,100            | 3,600          | 240.0%         |
| Harbors      | Administration | Operations           | 530510101       | 5201-0000    | Mileage                         | 967              | 707              | 305              | 1,000            | 800                      | 800              | 800              | (200)          | (20.0%)        |
| Harbors      | Administration | Operations           | 530510101       | 5202-0000    | Travel and training             | 12,909           | 7,471            | 4,518            | 15,400           | 13,700                   | 15,500           | 7,600            | 100            | 0.6%           |
| Harbors      | Administration | Operations           | 530510101       | 5205-0000    | Contractual training            | 2,309            | 1,044            | 2,200            | 2,500            | 2,500                    | 2,500            | 2,500            | -              | 0.0%           |
| Harbors      | Administration | Operations           | 530510101       | 5310-0000    | Telephone                       | 24,674           | 25,059           | 19,745           | 20,000           | 20,000                   | 20,600           | 20,700           | 600            | 3.0%           |
| Harbors      | Administration | Operations           | 530510101       | 5320-0000    | Printing                        | 4,697            | 7,024            | 3,767            | 7,000            | 4,000                    | 4,000            | 4,000            | (3,000)        | (42.9%)        |
| Harbors      | Administration | Operations           | 530510101       | 5322-0000    | Advertising                     | 648              | 1,027            | 1,383            | 1,000            | 1,500                    | 1,500            | 1,500            | 400            | 36.4%          |
| Harbors      | Administration | Operations           | 530510101       | 5330-0000    | Rents                           | 11,083           | 12,367           | 10,861           | 35,000           | 240,000                  | 240,000          | 240,000          | 205,000        | 585.7%         |
| Harbors      | Administration | Operations           | 530510101       | 5332-0000    | Electricity                     | 105,627          | 143,063          | 128,690          | 140,000          | 130,000                  | 140,000          | 140,000          | -              | 0.0%           |
| Harbors      | Administration | Operations           | 530510101       | 5333-0000    | Fuel oil & propane              | 27,979           | 24,134           | 22,697           | 30,000           | 25,000                   | 25,800           | 26,800           | (4,200)        | (14.0%)        |
| Harbors      | Administration | Operations           | 530510101       | 5334-0000    | Refuse disposal                 | 196,155          | 212,530          | 198,977          | 200,000          | 200,000                  | 206,000          | 212,000          | 6,000          | 3.0%           |
| Harbors      | Administration | Operations           | 530510101       | 5335-0000    | Water service                   | 24,828           | 21,101           | 30,069           | 30,000           | 30,100                   | 30,900           | 30,900           | 900            | 3.0%           |
| Harbors      | Administration | Operations           | 530510101       | 5336-0000    | Wastewater service              | 10,662           | 9,355            | 8,897            | 11,000           | 10,000                   | 11,000           | 11,000           | -              | 0.0%           |
| Harbors      | Administration | Operations           | 530510101       | 5340-0000    | Repairs                         | 36,669           | 66,623           | 124,328          | 185,000          | 200,000                  | 200,000          | 200,000          | 15,000         | 8.1%           |
| Harbors      | Administration | Operations           | 530510101       | 5341-0000    | Electronic repairs              | 628              | -                | 1,107            | 1,000            | 1,100                    | 1,100            | 1,100            | 100            | 10.0%          |
| Harbors      | Administration | Operations           | 530510101       | 5342-0000    | Maintenance contracts           | -                | 112              | -                | -                | -                        | -                | -                | -              | -              |
| Harbors      | Administration | Operations           | 530510101       | 5344-0000    | Maintenance - buildings         | 769              | -                | -                | -                | -                        | -                | -                | -              | -              |
| Harbors      | Administration | Operations           | 530510101       | 5345-0000    | Building Maint Division Charges | 29,827           | 32,600           | 53,300           | 59,400           | 60,800                   | 56,600           | 57,600           | (2,800)        | (4.7%)         |
| Harbors      | Administration | Operations           | 530510101       | 5347-0000    | Maintenance - software          | 3,271            | -                | -                | 3,500            | 3,500                    | 3,500            | 3,500            | -              | 0.0%           |
| Harbors      | Administration | Operations           | 530510101       | 5350-0000    | Landscape Division Charges      | 36,000           | 36,000           | 36,000           | 36,000           | 36,000                   | 35,500           | 35,500           | (500)          | (1.4%)         |
| Harbors      | Administration | Operations           | 530510101       | 5360-0000    | Equipment rentals               | 4,800            | 433              | 3,262            | 5,500            | 5,000                    | 5,500            | 5,500            | -              | 0.0%           |
| Harbors      | Administration | Operations           | 530510101       | 5361-0000    | Fleet equipment maintenance     | 43,754           | 39,791           | 41,450           | 52,000           | 52,000                   | 64,800           | 65,400           | 12,800         | 24.6%          |
| Harbors      | Administration | Operations           | 530510101       | 5362-0000    | Fleet replacement reserve       | 20,000           | 20,000           | 20,000           | 25,000           | 25,000                   | 40,000           | 40,000           | 15,000         | 60.0%          |
| Harbors      | Administration | Operations           | 530510101       | 5363-0000    | Equipment maint - non-fleet     | 14,331           | 5,074            | 3,647            | 1,000            | 3,500                    | 3,800            | 4,000            | 2,800          | 280.0%         |
| Harbors      | Administration | Operations           | 530510101       | 5370-0000    | Spec & Prop                     | 110,637          | 113,092          | 120,803          | 124,800          | 124,800                  | 203,500          | 237,900          | 78,700         | 63.1%          |
| Harbors      | Administration | Operations           | 530510101       | 5375-0000    | General Liab, Auto & EE Pract   | 5,200            | 5,150            | 8,200            | 8,200            | 8,200                    | 1,300            | 1,300            | (6,900)        | (84.1%)        |
| Harbors      | Administration | Operations           | 530510101       | 5380-0000    | Dues and subscriptions          | 2,907            | 2,812            | 3,017            | 6,500            | 7,500                    | 7,500            | 7,500            | 1,000          | 15.4%          |
| Harbors      | Administration | Operations           | 530510101       | 5389-0000    | Fleet gasoline                  | 15,486           | 11,903           | 11,556           | 14,000           | 14,000                   | 14,500           | 15,000           | 500            | 3.6%           |
| Harbors      | Administration | Operations           | 530510101       | 5390-0000    | Contractual services            | 244,947          | 233,706          | 197,208          | 295,630          | 295,000                  | 300,000          | 300,000          | 4,370          | 1.5%           |
| Harbors      | Administration | Operations           | 530510101       | 5394-0000    | Full Cost Allocation            | 193,200          | 193,200          | 215,400          | 195,800          | 195,800                  | 206,200          | 206,200          | 10,400         | 5.3%           |
| Harbors      | Administration | Operations           | 530510101       | 5397-0000    | Bank card fees                  | 62,268           | 80,360           | 80,483           | 80,500           | 80,500                   | 83,000           | 86,000           | 2,500          | 3.1%           |
| Harbors      | Administration | Operations           | 530510101       | 5480-0000    | Office supplies                 | 3,914            | 5,183            | 4,661            | 5,300            | 5,000                    | 5,000            | 5,000            | (300)          | (5.7%)         |
| Harbors      | Administration | Operations           | 530510101       | 5481-0000    | Postage and parcel post         | 6,808            | 4,847            | 5,207            | 5,000            | 5,300                    | 5,300            | 5,300            | 300            | 6.0%           |
| Harbors      | Administration | Operations           | 530510101       | 5488-0000    | Uniforms and safety equipment   | 8,794            | 5,588            | 5,540            | 10,000           | 10,000                   | 10,000           | 10,000           | -              | 0.0%           |
| Harbors      | Administration | Operations           | 530510101       | 5490-0000    | Materials and commodities       | 49,783           | 43,037           | 53,706           | 50,000           | 50,000                   | 50,000           | 50,000           | -              | 0.0%           |
| Harbors      | Administration | Operations           | 530510101       | 5491-0000    | Safety programs and equipment   | 6,508            | 6,628            | 3,944            | 8,000            | 8,000                    | 8,000            | 8,000            | -              | 0.0%           |
| Harbors      | Administration | Operations           | 530510101       | 5494-0000    | Loss contingency                | -                | 1,000            | -                | 1,000            | 1,000                    | 1,000            | 1,000            | -              | 0.0%           |
| Harbors      | Administration | Operations           | 530510101       | 5496-0000    | Minor equipment                 | 8,032            | 7,277            | 6,839            | 8,000            | 8,000                    | 8,000            | 8,000            | -              | 0.0%           |
| Harbors      | Administration | Operations           | 530510101       | 5497-0000    | Minor furniture and fixtures    | 2,388            | 372              | 330              | 3,000            | 1,500                    | 1,500            | 1,500            | (1,500)        | (50.0%)        |
| Harbors      | Administration | Operations           | 530510101       | 5498-0000    | Minor Software                  | -                | -                | -                | 1,500            | 1,500                    | 1,500            | 1,500            | -              | 0.0%           |
| Harbors      | Administration | Operations           | 530510101       | 5510-0000    | Vehicles and equipment          | 11,858           | -                | -                | -                | -                        | -                | -                | -              | -              |
| Harbors      | Administration | Operations           | 530510101       | 5820-0000    | Interest and service charges    | (6,439)          | -                | -                | -                | -                        | -                | -                | -              | -              |
| Harbors      | Administration | Operations           | 530510101       | 7005-0000    | Reimbursable Expense - Externa  | (150)            | -                | -                | -                | -                        | -                | -                | -              | -              |
| Harbors      | Convention     | Operations           | 530510401       | 5330-0000    | Rents                           | 650              | 3,975            | -                | -                | -                        | -                | -                | -              | -              |
| Harbors      | Convention     | Operations           | 530510401       | 5390-0000    | Contractual services            | 2,635            | 35,950           | -                | -                | -                        | -                | -                | -              | -              |
| Harbors      | Convention     | Operations           | 530510401       | 5490-0000    | Materials and commodities       | 256              | 7,774            | -                | -                | -                        | -                | -                | -              | -              |
| Harbors      | Debt Service   | 2015-II Refndng2007- | 530510106       | 5810-0000    | Principal                       | 380,000          | 395,000          | 415,000          | 435,000          | 435,000                  | 460,000          | 470,000          | 25,000         | 5.7%           |
| Harbors      | Debt Service   | 2015-II Refndng2007- | 530510106       | 5820-0000    | Interest and service charges    | 266,307          | 251,325          | 241,736          | 302,600          | 302,600                  | 280,900          | 271,700          | (21,700)       | (7.2%)         |
| <b>Total</b> |                |                      |                 |              |                                 | <b>6,604,800</b> | <b>7,539,268</b> | <b>7,469,830</b> | <b>4,292,730</b> | <b>4,396,800</b>         | <b>4,666,200</b> | <b>4,711,100</b> | <b>373,470</b> |                |

# Budget 101

- Update current fiscal year (FY22) which closes June 30<sup>th</sup>
- Propose Biennial Budgets (FY23/24) to Assembly for approval
- Harbor Enterprise must meet Bond Debt Covenant
- Docks Enterprise assumes MPF financial support
- Directed to operate with Revenues exceeding Expenditures
- One can view the Assembly Budget process as authorization to spend
- Net proceeds go into Fund Balances
- Policy has been to move non-cruise ship generated revenue towards Harbor Enterprise

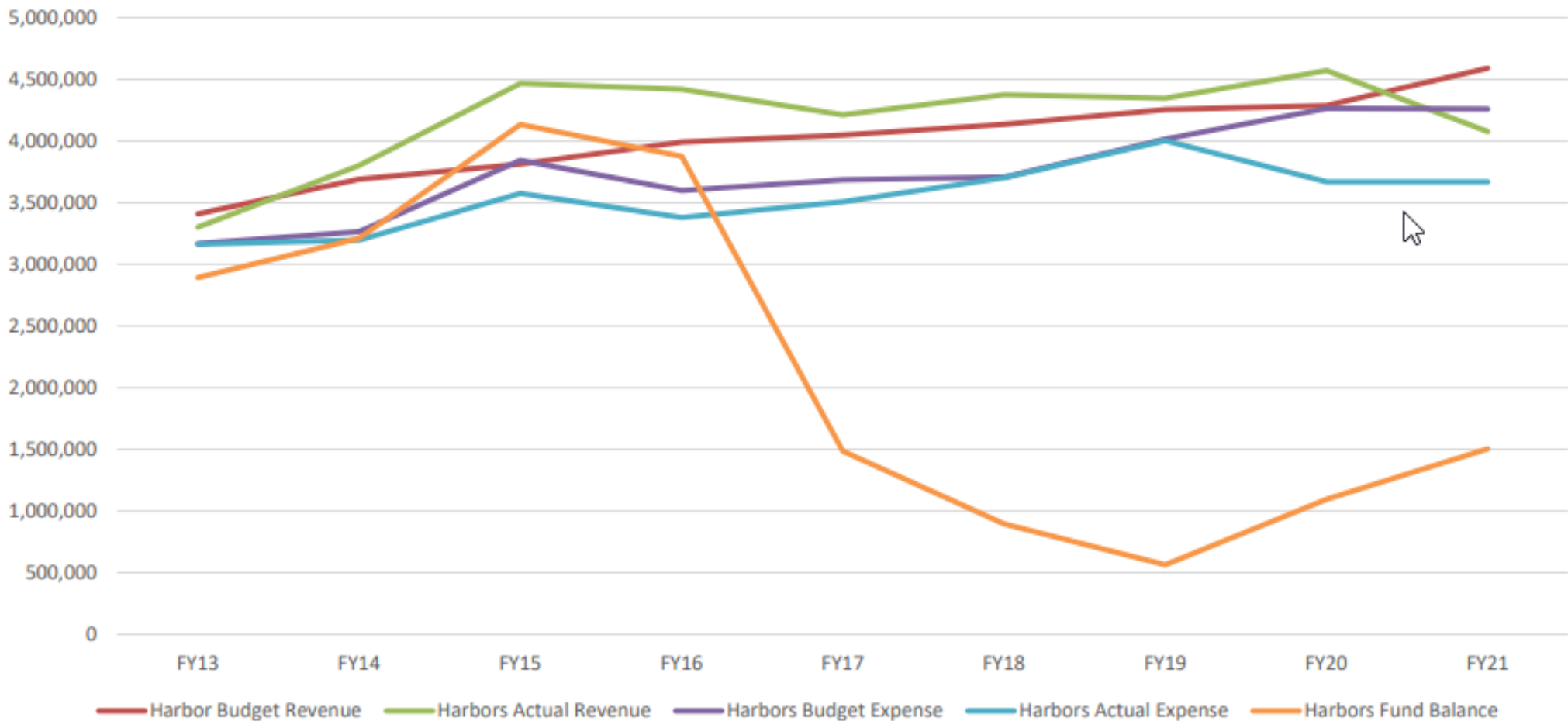
### Docks Funds Overview



|                      | FY13      | FY14      | FY15      | FY16      | FY17      | FY18      | FY19      | FY20      | FY21      |
|----------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Docks Budget Revenue | 1,974,600 | 2,139,400 | 1,906,600 | 1,911,500 | 1,849,500 | 1,601,900 | 2,220,200 | 2,440,800 | 2,193,600 |
| Docks Actual Revenue | 1,946,900 | 1,820,000 | 1,828,400 | 1,792,800 | 1,983,100 | 1,964,484 | 2,456,345 | 1,708,507 | 511,724   |
| Docks Budget Expense | 1,431,592 | 1,392,300 | 1,403,500 | 1,436,800 | 1,492,000 | 1,629,300 | 1,952,000 | 1,969,400 | 2,152,300 |
| Docks Actual Expense | 1,189,800 | 1,188,500 | 1,238,600 | 1,454,100 | 1,727,600 | 1,663,167 | 1,711,100 | 1,399,191 | 1,282,692 |
| Docks Fund Balance   | 2,907,240 | 3,531,061 | 4,159,525 | 3,098,254 | 3,609,037 | 4,009,076 | 2,279,623 | 2,588,939 | 1,817,970 |



### Harbors Funds Overview



|                        | FY13      | FY14      | FY15      | FY16      | FY17      | FY18      | FY19      | FY20      | FY21      |
|------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Harbor Budget Revenue  | 3,408,942 | 3,689,400 | 3,813,300 | 3,990,400 | 4,047,900 | 4,134,900 | 4,254,900 | 4,287,500 | 4,590,300 |
| Harbors Actual Revenue | 3,301,200 | 3,800,400 | 4,466,300 | 4,418,400 | 4,213,000 | 4,374,735 | 4,345,600 | 4,570,689 | 4,076,370 |
| Harbors Budget Expense | 3,168,590 | 3,264,000 | 3,843,800 | 3,598,600 | 3,685,700 | 3,707,100 | 4,015,500 | 4,263,900 | 4,259,000 |
| Harbors Actual Expense | 3,163,500 | 3,195,000 | 3,574,700 | 3,380,634 | 3,507,112 | 3,702,155 | 4,002,700 | 3,668,214 | 3,668,214 |
| Harbors Fund Balance   | 2,893,416 | 3,210,757 | 4,133,190 | 3,874,843 | 1,485,483 | 895,149   | 564,365   | 1,095,974 | 1,504,130 |

# Docks – Cliff Notes

- FY23 Top 3 expenditures – Make up 78% of the Budget
  - Salaries - \$1,286,000
  - Full cost allocation - \$206,200
  - Insurance \$203,400
- Next 5 top expenditures add \$261K - 90% of the Budget
- Docks Revenues
  - Dockage Fees (\$3/linear foot)
  - Port Maintenance Fee (\$0.055/net ton)
  - MPF – Contingent on Manager/Assembly Action

# Harbor – Cliff Notes

- FY23 Top 7 expenditures: \$3,582,600 – Make up 77% of the Budget
  - Salaries - \$1,686,100
  - Bond Debt - \$740,900
  - Contractual Services - \$300,000
  - UAS Property - \$240,000
  - Full cost allocation - \$206,200
  - Refuse - \$206,000
  - Insurance \$203,400
- Next 9 top expenditures add \$527K - 88% of the Budget
- Contractual Services Include
  - Use of Term Contractors (Port-a-potties, Boat Demolition, Electricians, Appraisal, etc)
  - Professional Services (Surveys for property conveyance, grant writing, etc)

## OVERVIEW

|                                     | FY21<br>Actuals   | FY22              |                      | FY23<br>Proposed<br>Budget | FY24<br>Proposed<br>Budget |
|-------------------------------------|-------------------|-------------------|----------------------|----------------------------|----------------------------|
|                                     |                   | Amended<br>Budget | Projected<br>Actuals |                            |                            |
| <b>EXPENDITURES</b>                 |                   |                   |                      |                            |                            |
| Personnel Services                  | \$ 1,572,300      | 1,875,000         | 1,777,100            | 1,904,500                  | 1,909,700                  |
| Commodities and Services            | 1,432,100         | 1,680,100         | 1,882,100            | 2,020,800                  | 2,059,700                  |
| Capital Outlay                      | -                 | -                 | -                    | -                          | -                          |
| Debt Service                        | 656,700           | 737,600           | 737,600              | 740,900                    | 741,700                    |
| Support to:                         |                   |                   |                      |                            |                            |
| Capital Projects                    | -                 | -                 | -                    | -                          | -                          |
| <b>Total Expenditures</b>           | <b>3,661,100</b>  | <b>4,292,700</b>  | <b>4,396,800</b>     | <b>4,666,200</b>           | <b>4,711,100</b>           |
| <b>FUNDING SOURCES</b>              |                   |                   |                      |                            |                            |
| Charges for Services                | 2,791,900         | 3,000,000         | 2,825,000            | 2,925,000                  | 2,925,000                  |
| Licenses, Permits, and Fees         | -                 | 130,000           | 270,000              | 270,000                    | 270,000                    |
| Rentals and Leases                  | 855,400           | 800,000           | 860,000              | 860,000                    | 860,000                    |
| State Shared Revenue                | 391,400           | 300,000           | 407,000              | 350,000                    | 350,000                    |
| Federal Revenue                     | -                 | 24,700            | -                    | -                          | -                          |
| Fines and Forfeitures               | 7,400             | 10,000            | 10,000               | 10,000                     | 10,000                     |
| Investment and Interest Income      | 30,300            | 52,500            | 27,600               | 27,600                     | 27,600                     |
| Support from:                       |                   |                   |                      |                            |                            |
| Pandemic Response                   | -                 | -                 | -                    | -                          | -                          |
| Capital Projects                    | 300               | -                 | -                    | 4,626,875                  | -                          |
| <b>Total Funding Sources</b>        | <b>4,076,700</b>  | <b>4,317,200</b>  | <b>4,399,600</b>     | <b>4,442,600</b>           | <b>4,442,600</b>           |
| <b>FUND BALANCE</b>                 |                   |                   |                      |                            |                            |
| <b>Debt Reserve</b>                 |                   |                   |                      |                            |                            |
| Beginning Reserve Balance           | 791,900           | 791,900           | 791,900              | 791,900                    | 791,900                    |
| Increase (Decrease) in Reserve      | -                 | -                 | -                    | -                          | -                          |
| <b>End of Period Reserve</b>        | <b>\$ 791,900</b> | <b>791,900</b>    | <b>791,900</b>       | <b>791,900</b>             | <b>791,900</b>             |
| <b>Available Fund Balance</b>       |                   |                   |                      |                            |                            |
| Beginning of Period                 | 232,300           | 647,900           | 647,900              | 650,700                    | 427,100                    |
| Increase (Decrease) in Fund Balance | 415,600           | 24,500            | 2,800                | (223,600)                  | (268,500)                  |
| <b>End of Period Available</b>      | <b>\$ 647,900</b> | <b>672,400</b>    | <b>650,700</b>       | <b>427,100</b>             | <b>58,600</b>              |
| <b>STAFFING</b>                     | <b>16.33</b>      | <b>16.33</b>      | <b>16.33</b>         | <b>16.83</b>               | <b>16.83</b>               |

# Docks & Harbors - Docks

## OVERVIEW

|                                     | FY21                | FY22             |                   | FY23             | FY24             |
|-------------------------------------|---------------------|------------------|-------------------|------------------|------------------|
|                                     | Actuals             | Amended Budget   | Projected Actuals | Proposed Budget  | Proposed Budget  |
| <b>EXPENDITURES</b>                 |                     |                  |                   |                  |                  |
| Personnel Services                  | \$ 665,800          | 700,000          | 854,600           | 1,294,200        | 1,322,100        |
| Commodities and Services            | 632,000             | 700,000          | 739,700           | 879,800          | 916,100          |
| Capital Outlay                      | -                   | 1,000            | 6,000             | 6,000            | 6,000            |
| Support to:                         |                     |                  |                   |                  |                  |
| Marine Passenger Fee                | -                   | -                | -                 | -                | -                |
| Capital Projects                    | -                   | -                | -                 | -                | -                |
| <b>Total Expenditures</b>           | <b>1,297,800</b>    | <b>1,401,000</b> | <b>1,600,300</b>  | <b>2,180,000</b> | <b>2,244,200</b> |
| <b>FUNDING SOURCES</b>              |                     |                  |                   |                  |                  |
| Interdepartmental Charges           | 15,100              | 15,100           | 15,100            | 15,100           | 15,100           |
| Charges for Services                | 49,500              | 330,000          | 1,090,000         | 1,680,000        | 1,680,000        |
| Licenses, Permits, and Fees         | -                   | -                | -                 | -                | -                |
| Investment and Interest Income      | 12,900              | 70,000           | 21,300            | 21,300           | 21,300           |
| Support from:                       |                     |                  |                   |                  |                  |
| Pandemic Response                   | -                   | -                | -                 | -                | -                |
| Marine Passenger Fees               | 97,500              | 448,500          | 448,500           | 448,500          | 448,500          |
| Port Development Fees               | -                   | -                | -                 | -                | -                |
| State Marine Passenger Fees         | 351,000             | -                | -                 | -                | -                |
| Capital Projects                    | -                   | -                | -                 | -                | -                |
| <b>Total Funding Sources</b>        | <b>526,000</b>      | <b>863,600</b>   | <b>1,574,900</b>  | <b>2,164,900</b> | <b>2,164,900</b> |
| <b>FUND BALANCE</b>                 |                     |                  |                   |                  |                  |
| Beginning of Period                 | 2,589,800           | 1,818,000        | 1,818,000         | 1,792,600        | 1,777,500        |
| Increase (Decrease) in Fund Balance | (771,800)           | (537,400)        | (25,400)          | (15,100)         | (79,300)         |
| <b>End of Period Fund Balance</b>   | <b>\$ 1,818,000</b> | <b>1,280,600</b> | <b>1,792,600</b>  | <b>1,777,500</b> | <b>1,698,200</b> |
| <b>STAFFING</b>                     | <b>13.74</b>        | <b>13.74</b>     | <b>13.74</b>      | <b>19.20</b>     | <b>19.20</b>     |

# Dock – FY22 Amended Budget

- Projected Actual Revenue \$1,574,900
- Projected Actual Expenditures \$1,600,300
- Projected Deficit **\$25,400**
- Current Dock Fund Balance \$1,817,970
- Projected Fund Balance 7/1/2022 \$1,792,570
- Outliers
  - \$125K to fund 14 PLT for April/May/June 2022
  - Have moved Docks Funds into Harbor Enterprise over recent Fiscal Years

# Harbor – FY22 Amended Budget

- Projected Actual Revenue \$4,399,600
- Projected Actual Expenditures \$4,396,800
- Projected Surplus \$2800
- Current Harbor Fund Balance \$1,504,130
- Projected Fund Balance 7/1/2022 \$1,506,930
- Outliers
  - Assumes \$240,000 for UAS lease/loan repayment in current FY
  - New costs include Harbor Rate Study, Harbor Security Officer
  - Does not meet Bond Debt Covenant



# Bond Debt Covenant

- Debt coverage ratio of 120% required.
- Calculate the coverage ratio is as follows:
  - {Total Revenues [minus] Total Expenses} divided by Debt Service
  - Total Expenses is Personnel Services + Commodities & Services
  - \$737,600 is Bond Principal plus Interest/Service Charge
- FY22 calculation is:
  - $(\$4,399,600 - (\$1,777,100 + \$1,882,100)) / \$737,600 = 100.3\%$
  - Does NOT meet debt covenant
  - Numerator must be \$885,120 [currently \$740,400]
  - Assumes \$240K to UAS property

# Dock – FY23/FY24 Proposed Budget

- Proposed Revenue
  - FY23 \$2,180,000
  - FY24 \$2,244,200
- Proposed Expenditure
  - FY23 \$2,164,900
  - FY24 \$2,228,100
- Projected Surplus FY23: \$15,100 & FY24: \$16,100
- Outliers/Assumption
  - \$448K in MPF revenue
  - \$250K in PTL salaries
  - \$79K in additional insurance charges
  - Reopening of MEBA (Marine Engineers' Beneficial Association) Labor Agreement

# Harbor – FY23/FY24 Proposed Budget

- Proposed Revenue
  - FY23 \$4,626,875
  - FY24 \$4,626,875
- Proposed Expenditures
  - FY23 \$4,666,200
  - FY24 \$4,711,100
- Projected Deficit FY23: **\$39,325** & FY24: **\$ 84,225**
- Outliers/Assumption
  - Predicts 6.3% CPI to Harbor Moorage revenue increase
  - Assumes \$240,000 for UAS lease/loan repayment
  - \$79K in additional insurance charges
  - Reopening of MEBA (Marine Engineers' Beneficial Association) Labor Agreement